

City of Barberton, Ohio

2026 Budget Workbook

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

Prepared By:

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

**Jeremy P. Flaker
Director of Finance**

City of Barberton
2026 Budget Workbook
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4151	Finance	4512	Senior Center
4153	Law	4513	Recreation Programs
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207	Animal Control Fund	240	Infrastructure Improvement Reserve
208	Probation Services Fund	241	Emergency Reserve Fund
209	Court Special Projects-Operations	242	Rental Registration Program
210	Court Computer Fund	247	American Rescue Plan Fund
211	Court Special Projects-Buildings	252	Business Incentive Program Fund
213	Fire Prevention & Education	254	Revolving Loan Fund
214	Computer Legal Research	256	Tax Increment Financing Fund
219	Income Tax Fund	257	Vacant Property Registration Fund
220	Indigent Drivers Alcohol Treatment	258	Lake Cinema Complex Maint Fund
221	Sports Complex Fund	259	Project Impact
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CITY OF BARBERTON, OHIO
LIST OF PRINCIPAL CITY OFFICIALS
January 01, 2026

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	12/31/2031
Municipal Court Judge	Todd McKenney	12/31/2029
Clerk of Municipal Court	Katie Reed	12/31/2027

CITY COUNCIL:

President **Shorter Griffin** 12/31/2029

Members:

At-Large	Chris Stoll	12/31/2029
At-Large	Julie Miller	12/31/2029
Ward 1	Jennifer Hager	12/31/2027
Ward 2	Bryan Poorman	12/31/2027
Ward 3	Vacant	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):

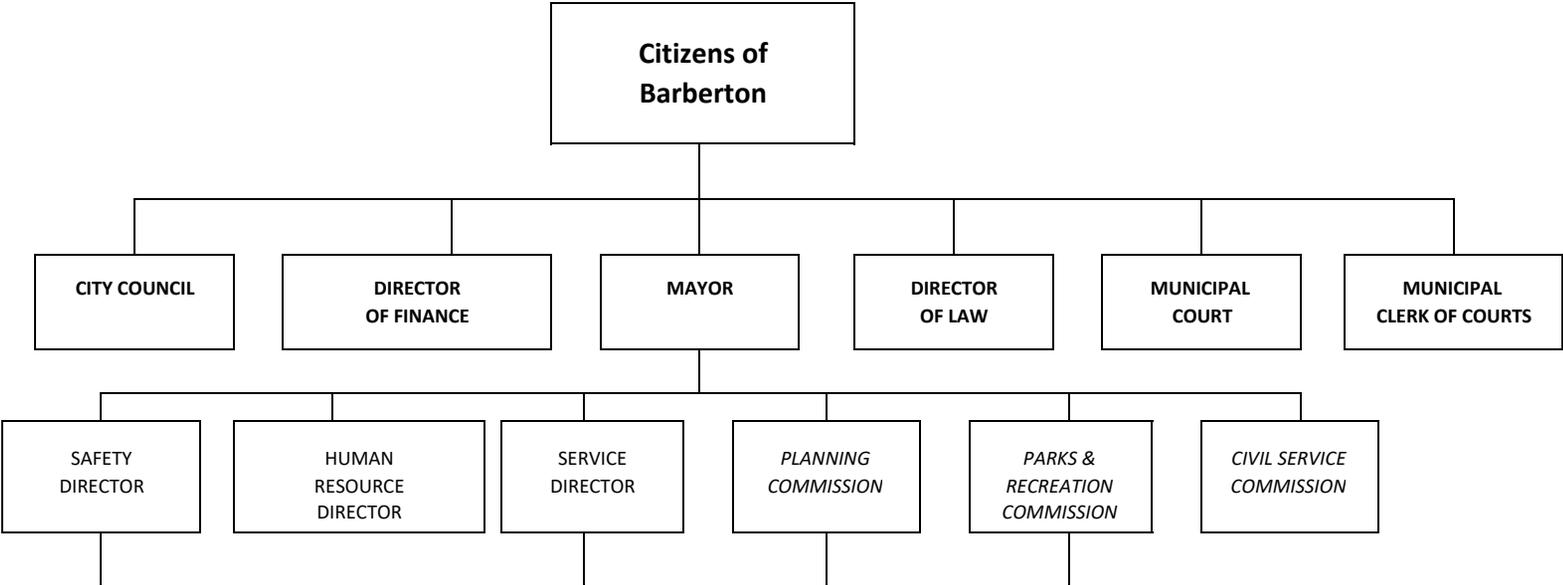
Service Director	Todd Shreve
Safety/Human Resources Director	Jaime Iceman
Utilities Director	Denny Weaver (Interim)
Building Commissioner	Vacant
Engineer	Vacant

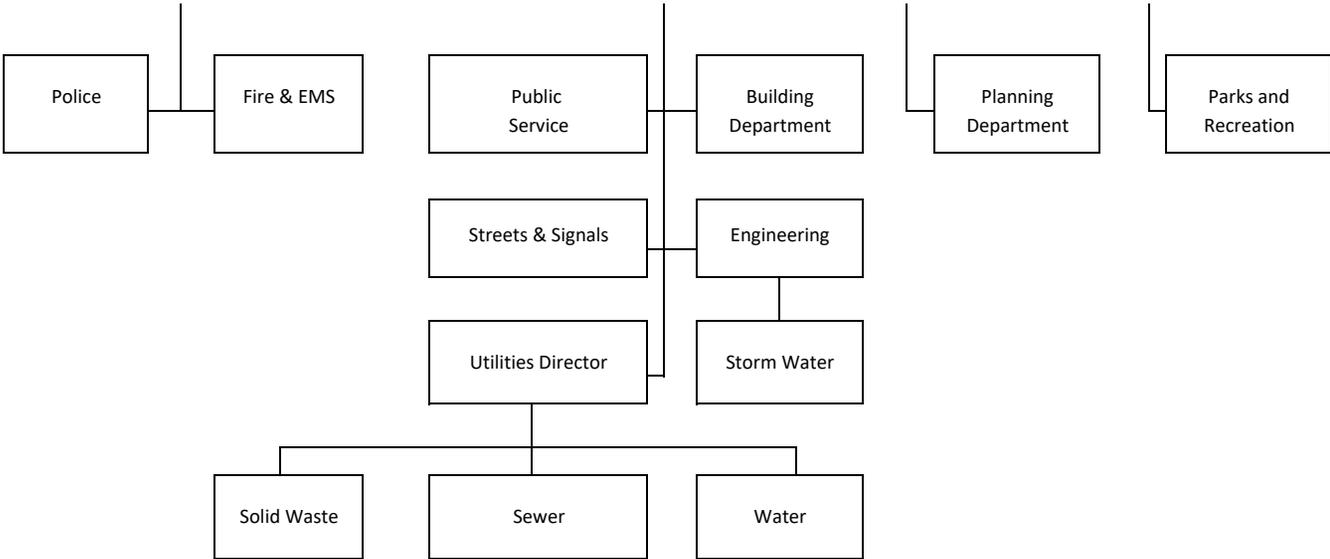
Department Heads:

Police Chief	Vince Morber
Fire Chief	Stephen Ionno
Planning Director	Stacy Carr (Interim)
Parks Director	Don Patterson

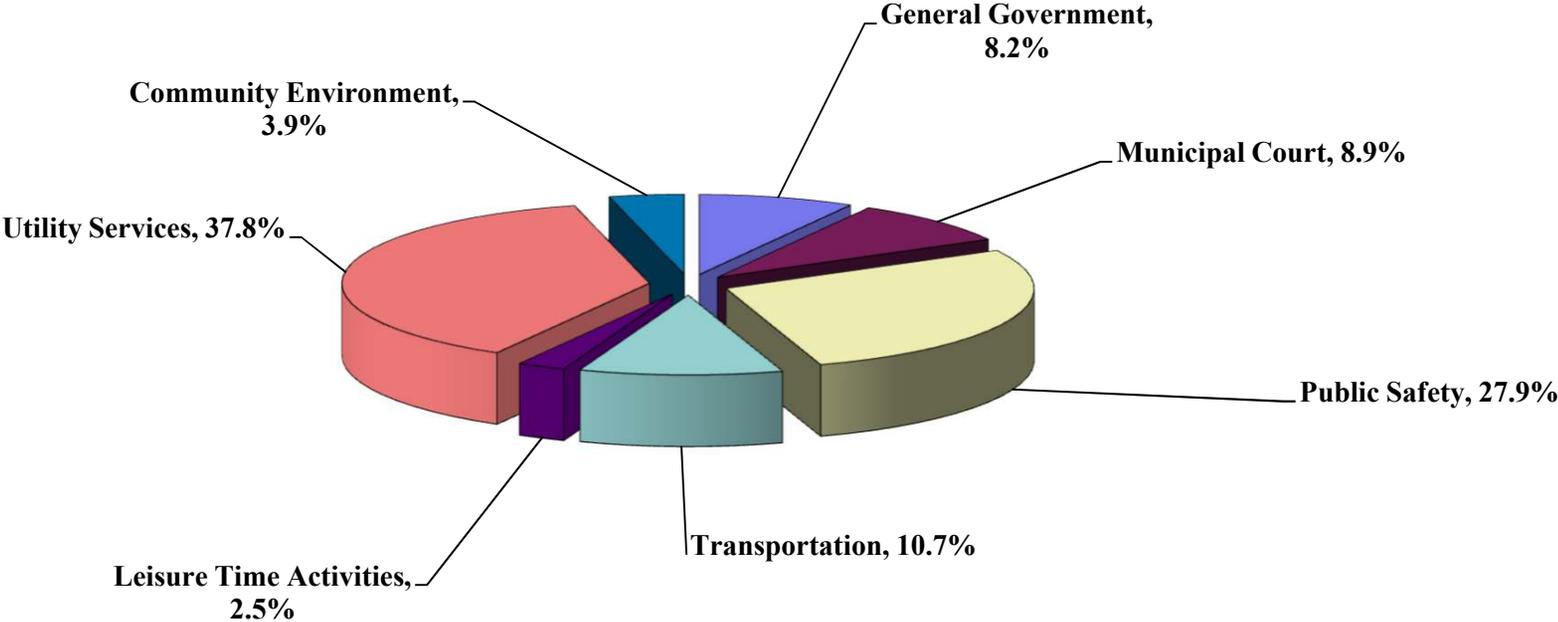
**City of Barberton, Ohio
Organizational Chart/Employees**

At December 31, 2025





**2026 City-wide
Appropriations by Service Program**



City of Barberton, Ohio

Fiscal Policies

MINIMUM FUND BALANCE POLICY.

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

DEFICIT SPENDING

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

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

General Fund (101)	
Minimum Fund Balance	
26,268,622	Total Appropriations
2,626,862	Ten Percent
2,740,896	Projected Ending Balance
114,034	Over (Short of) Minimum Projected Balance
Deficit Spending	
23,494,353	Total Revenues
26,268,622	Total Appropriations
(2,774,269)	Surplus (Deficit)

City of Barberton, Ohio

Fiscal Policies

234.10 MINIMUM FUND BALANCE POLICY (continued)

Solid Waste Disposal Fund (508)	
Minimum Fund Balance	
3,501,320	Total Appropriations
350,132	Ten Percent
728,601	Projected Ending Balance
378,469	Over (Short of) Minimum Projected Balance
Deficit Spending	
2,807,700	Total Revenues
3,501,320	Total Appropriations
(693,620)	Surplus (Deficit)

Sewer Fund (515)	
Minimum Fund Balance	
8,371,864	Total Appropriations
837,186	Ten Percent
950,064	Projected Ending Balance
112,878	Over (Short of) Minimum Projected Balance
Deficit Spending	
8,034,535	Total Revenues
8,371,864	Total Appropriations
(337,329)	Surplus (Deficit)

Water Fund (518)	
Minimum Fund Balance	
11,771,009	Total Appropriations
1,177,101	Ten Percent
1,426,559	Projected Ending Balance
249,458	Over (Short of) Minimum Projected Balance
Deficit Spending	
9,977,500	Total Revenues
11,771,009	Total Appropriations
(1,793,509)	Surplus (Deficit)

City of Barberton, Ohio

Fiscal Policies

[Emergency Reserve Fund \(241\)](#)

EMERGENCY RESERVE FOR PUBLIC FACILITIES AND PROGRAMS FUND.

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

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

[Infrastructure Improvement Fund \(240\)](#)

PUBLIC INFRASTRUCTURE IMPROVEMENT RESERVE FUND.

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

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

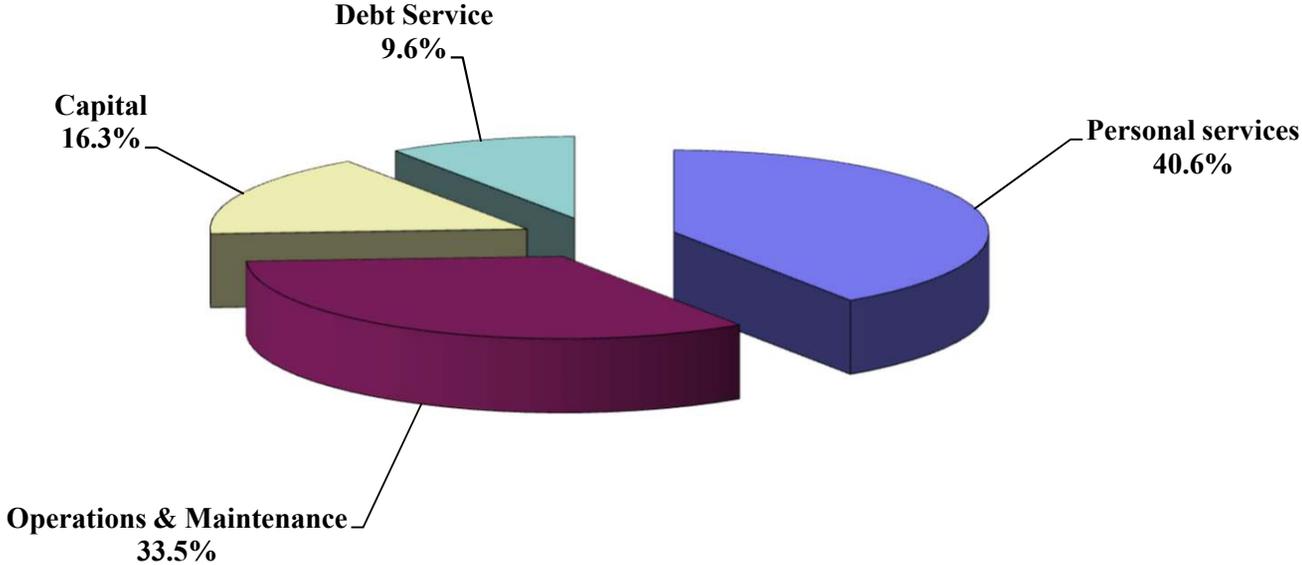
City of Barberton, Ohio
Summary Statement of Budgeted Revenues, Expenditures and Balances by Fund
Cash Basis
For the Year 2026

CLASSIFICATION OF FUNDS		AVAILABLE RESOURCES				APPROPRIATIONS							Projected Balance 12/31/2026
		Unencumbered Balance 1/1/2026	Estimated Revenues	Interfund Transactions	Total Available Resources	Personal Services	Operations & Maintenance	Capital	Debt Service	Interfund Transactions	Total Appropriations	Amendments to Temporary Appropriations	
GOVERNMENTAL FUND TYPES:													
101	GENERAL FUND	5,515,165	6,694,353	16,800,000	29,009,518	19,487,910	5,558,860	992,157	139,200	90,495	26,268,622		2,740,896
SPECIAL REVENUE FUNDS:													
201	Street Capital Improvements Fund	524,136	2,959,000	0	3,483,136	0	60,200	1,375,000	1,969,550	25,327	3,430,077		53,059
202	Street Operating Fund	490,497	1,216,000	500,000	2,206,497	1,236,662	665,600	100,000	129,500	0	2,131,762		74,735
203	State Highway Fund	28,067	85,600	0	113,667	93,480	50	0	0	0	93,530		20,137
204	Permissive License Tax Fund	493,505	268,000	0	761,505	0	190,680	400,000	0	0	590,680		170,825
205	Residential Street Resurfacing	3,531	0	0	3,531	0	3,531	0	0	0	3,531		0
206	Fire Capital Levy Fund	140,095	255,000	0	395,095	0	7,000	0	249,625	0	256,625		138,470
207	Animal Control Fund	10,947	10	0	10,957	0	5,000	0	0	0	5,000		5,957
208	Probation Services	470,390	97,700		568,090	84,087	68,700	0	0	0	152,787		415,303
209	Court Special Projects-General	266,905	530,000	0	796,905	99,840	23,500	0	0	450,000	573,340		223,565
210	Court Computer Fund	415,254	165,000	0	580,254	32,280	400,000	0	0	0	432,280		147,974
211	Court Special Projects-Buildings	3,455,553	0	450,000	3,905,553	0	1,000,000	1,000,000	0	0	2,000,000		1,905,553
213	Fire Prevention And Education	231	0	0	231	0	0	0	0	0	0		231
214	Computer Legal Research	126,942	34,000	0	160,942	8,638	25,000	0	0	0	33,638		127,304
219	Income Tax Fund	1,390,906	14,310,000	0	15,700,906	0	451,500	0	0	15,070,000	15,521,500		179,406
220	Indigent Drivers Alcohol Treatment	413,009	45,150	0	458,159	36,950	350,000	0	0	0	386,950		71,209
221	Sports Complex Fund	29,268	27,000	20,000	76,268	12,050	56,500	0	0	0	68,550		7,718
222	Parks Recreation Improvement Fund	1,681	100	0	1,781	0	15	0	0	0	15		1,766
230	Gas and Oil Royalty Fund	6,735	1,250	0	7,985	0	6,000	0	0	0	6,000		1,985
231	Drug Prevention & Education Supplies	7,780	0	0	7,780	0	2,500	0	0	0	2,500		5,280
232	Mandatory Drug Fines	20,128	200	0	20,328	0	0	0	0	0	0		20,328
234	Law Enforcement Trust Fund	146,459	10,000	0	156,459	0	10,000	0	0	0	10,000		146,459
235	Parks Revolving Fund	65,702	47,650	0	113,352	11,945	100,000	0	0	0	111,945		1,407
237	Sidewalk Improvement Program	59,333	5,000	0	64,333	0	50,100	0	0	0	50,100		14,233

CLASSIFICATION OF FUNDS	AVAILABLE RESOURCES				APPROPRIATIONS							Amendments to Temporary Appropriations	Projected Balance 12/31/2026
	Unencumbered Balance 1/1/2026	Estimated Revenues	Interfund Transactions	Total Available Resources	Personal Services	Operations & Maintenance	Capital	Debt Service	Interfund Transactions	Total Appropriations			
238	City Grant Fund	36,932	621,665	182,743	841,340	0	250,000	0	0	0	250,000		591,340
239	FEMA Fund	(233,174)	142,679	90,495	0	0	0	0	0	0	0		0
240	Infrastructure Improvement Reserve	755,345	15,000	0	770,345	0	1,020	510,000	0	157,416	668,436		101,909
241	Emergency Reserve Fund	1,945,598	50,000	0	1,995,598	0	2,500	0	0	1,000,000	1,002,500		993,098
242	Rental Registration Program	526,640	400,500	0	927,140	378,488	87,500	65,000	0	180,000	710,988		216,153
243	Road Maintenance Fund	19,000	2,000	0	21,000	0	19,000	0	0	0	19,000		2,000
244	CO2/Smoke Detector Fund	6,531	4,000	0	10,531	0	7,000	0	0	0	7,000		3,531
247	American Rescue Plan Grant Fund	0	0	0	0	0	0	0	0	0	0		0
252	Business Incentive Program	145,250	0	0	145,250	0	45,000	0	0	0	45,000		100,250
254	Revolving Loan Fund	259,894	45,000	0	304,894	0	184,790	0	0	0	184,790		120,104
256	Tax Increment Financing Fund	35,102	6,000	0	41,102	0	4,300	0	0	0	4,300		36,802
257	Vacant Property Registration Fund	21,694	18,550	0	40,244	36,237	1,600				37,837		2,407
258	Lake Cinema Complex Maintenance	0	0	0	0	0	0	0	0	0	0		0
259	Project Impact	38,450	180,000	0	218,450	0	180,000	0	0	0	180,000		38,450
261	Beautification Fund	91,043	123,000	25,000	239,043	52,450	118,600	0	0	0	171,050		67,993
265	ONEOhio Fund	149,918	35,000	0	184,918	0	15,000	0	0	0	15,000		169,918
	TOTAL SPECIAL REVENUE FUNDS	12,365,278	21,700,054	1,268,238	35,333,570	2,083,107	4,392,186	3,450,000	2,348,675	16,882,743	29,156,710	0	6,176,859
	DEBT SERVICE FUNDS:												
345	Gen. Bond Retirement Fund	48,857	20,000	0	68,857	0	0	0	50,000	0	50,000		18,857
347	Special Assessment Bond Ret.	0	0	0	0	0	0	0	0	0	0		0
	TOTAL DEBT SERVICE FUNDS	48,857	20,000	0	68,857	0	0	0	50,000	0	50,000	0	18,857
	CAPITAL PROJECTS FUNDS:												
486	Senior Center/Pool Construction	1	0	0	1	0	0	0	0	0	0		1
487	Forest City/Barberton Capital	19,926	0	0	19,926	0	0	19,926	0	0	19,926		0
488	City Hall/Justice Center Project Fund	5,980,000	0	0	5,980,000	0	0	5,980,000	0	0	5,980,000		0
	TOTAL CAPITAL PROJECTS FUNDS	5,999,927	0	0	5,999,927	0	0	5,999,926	0	0	5,999,926	0	1
	PROPRIETARY FUND TYPES:												
	ENTERPRISE FUNDS:												
501	General Lighting Fund	171,909	376,000	0	547,909	27,805	480,000	15,000	0	0	522,805		25,104
508	Solid Waste Disposal Fund	1,422,221	2,807,700	0	4,229,921	404,720	2,916,600	180,000	0	0	3,501,320		728,601
510	Storm Water Management	368,041	1,019,975	0	1,388,016	549,645	178,500	126,000	532,850	0	1,386,995		1,021

CLASSIFICATION OF FUNDS	AVAILABLE RESOURCES				APPROPRIATIONS							Amendments to Temporary Appropriations	Projected Balance 12/31/2026
	Unencumbered Balance 1/1/2026	Estimated Revenues	Interfund Transactions	Total Available Resources	Personal Services	Operations & Maintenance	Capital	Debt Service	Interfund Transactions	Total Appropriations			
515 Sewage Fund*	1,287,393	8,019,768	14,768	9,321,928	3,523,270	2,302,950	1,167,500	1,378,144	0	8,371,864		950,064	
517 Norton Sanitary Sewer Const. Fund	162,329	0		162,329	0	0	0	0	0	0		162,329	
518 Water Fund*	3,220,068	9,977,500	0	13,197,568	4,218,891	2,960,650	332,500	2,284,200	1,974,768	11,771,009		1,426,559	
520 Water Replacement and Improvement	347,116	57,245	0	404,361	0	0	360,000	0	0	360,000		44,361	
521 Water Plant Construction	78,109	421,000	0	499,109	0	0	0	0	0	0		499,109	
522 Water Bond Retirement	27,935	0	660,000	687,935	0	0	0	660,093	0	660,093		27,842	
523 Water Improvement Reserve	59,002	0	0	59,002	0	0	0	0	0	0		59,002	
571 Sewer Improvement Reserve*	126,647	0	0	126,647	0	0	0	0	0	0		126,647	
572 Sewer Bond Retirement	0	0	0	0	0	0	0	0	0	0		0	
574 Sewer Replacement & Improvement	63,740	0	0	63,740	0	0	0	0	0	0		63,740	
TOTAL ENTERPRISE FUNDS	7,334,510	22,679,188	674,768	30,688,465	8,724,331	8,838,700	2,181,000	4,855,287	1,974,768	26,574,085	0	4,114,380	
INTERNAL SERVICE FUNDS:													
660 Health Insurance Fund	841,320	5,643,000	0	6,484,320	0	5,814,650	0	0	0	5,814,650		669,670	
661 General Liability Loss Fund	95,575	25,000	25,000	145,575	0	50,000	0	0	0	50,000		95,575	
662 Severance Pay Fund	633,388	360,000	0	993,388	700,000	0	0	0	0	700,000		293,388	
663 Internal Cost Allocation Fund	154,843	1,037,000	0	1,191,843	0	1,071,000	0	0	0	1,071,000		120,843	
TOTAL INTERNAL SERVICE FUNDS	1,725,126	7,065,000	25,000	8,815,126	700,000	6,935,650	0	0	0	7,635,650	0	1,179,476	
FIDUCIARY FUND TYPES:													
EXPENDABLE TRUST FUNDS:													
734 Trust Fund	306,330	85,000	0	391,330	0	85,000	0	0	0	85,000		306,330	
738 Senior Center Trust Fund	9,956	12,750	0	22,706	0	21,620	0	0	0	21,620		1,086	
741 Fire Pension Fund	44,475	159,500	0	203,975	180,000	5,000	0	0	0	185,000		18,975	
742 Police Pension Fund	43,456	159,500	0	202,956	180,000	5,000	0	0	0	185,000		17,956	
TOTAL EXPENDABLE TRUST FUNDS	404,217	416,750	0	820,967	360,000	116,620	0	0	0	476,620	0	344,347	
MEMORANDUM TOTALS	33,393,079.92	58,575,344	18,768,006	110,736,430	31,355,347	25,842,016	12,623,083	7,393,162	18,948,006	96,161,614	0	14,574,816	

**2026 City-wide
Appropriations by Expenditure Classification**



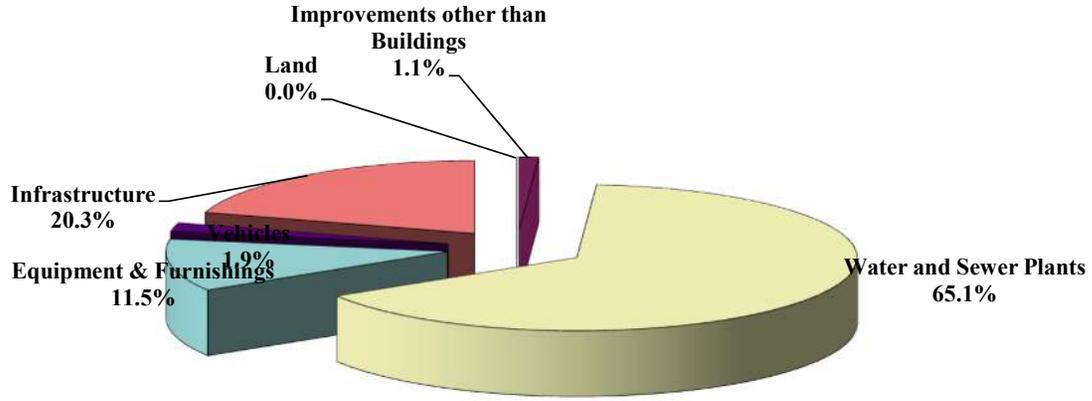
2026 Capital Improvement Plan Summary

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

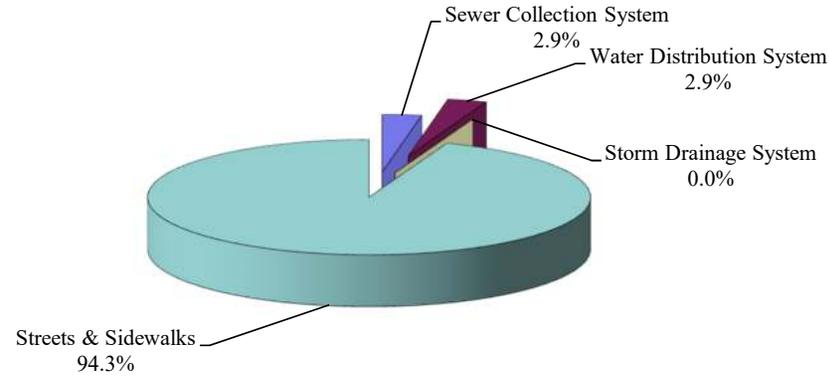
Account Descriptions	2022	2023	2024	2025		2026
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
53710 LAND	\$ 46,911	\$ 46,911	\$ 611,143	\$ -	\$ -	\$ -
Cost of land should include the acquisition cost and any cost related to preparing the site for its intended use, such as grading, filing or excavation.						
53720 BUILDINGS	402,275	402,275	739,662	345,000	340,250	7,823,000
Permanent structures and improvements/restoration to the structure. Major components (i.e., HVAC) may be separated (as equipment) if the useful life is significantly shorter.						
53730 IMPROVEMENTS OTHER THAN BUIDINGS	9,929	9,929	9,929	70,000	39,301	135,000
Permanent, non-moveable improvements other than buildings such as fences, retaining walls, parking lots, sidewalks, landscaping and sprinkler systems.						
53740 EQUIPMENT AND FURNISHINGS	767,830	767,830	903,123	2,060,000	991,710	1,387,000
Moveable items including larger cost computer hardware/software, machinery, etc.						
53750 VEHICLES	346,081	346,081	346,081	630,000	992,964	233,000
Cars, trucks, ambulances, service vehicles, tractors, boats, etc.						
53760 INFRASTRUCTURE	1,796,499	1,796,499	1,796,499	3,260,926	3,370,694	2,444,926
Roads, curbs, bridges, drainage (storm) systems, water transmission systems (pumps and storage), sewage collection systems, dams and lighting systems						
	\$ 3,369,525	\$ 3,369,525	\$ 4,406,438	\$ 6,365,926	\$ 5,734,920	\$ 12,022,926

Infrastructure Detail:	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2025 Actual	2026 Budget
Sewer	\$ 30,350	\$ 30,350	\$ 30,350	\$ 250,000	\$ 56,303	\$ 70,000
Water	251,490	251,490	251,490	0	539,435	70,000
Storm Drainage	84,034	84,034	84,034	306,000	99,022	0
Streets & Sidewalks	1,323,255	1,323,255	1,323,255	2,704,926	2,675,934	2,304,926
	\$ 1,689,129	\$ 1,689,129	\$ 1,689,129	\$ 3,260,926	\$ 3,370,694	\$ 2,444,926

Capital Budget 2026



Infrastructure Budget 2026



City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2022	2023	2024	2025		2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
101	GENERAL FUND						
4111	City Council/Clerk						
	EQUIPMENT AND FURNISHINGS	\$ -	\$ -	\$ 196	\$ 1,500	\$ -	\$ 1,500
	Total City Council/Clerk	-	-	196	1,500	-	1,500
4120	Municipal Court Judges						
	EQUIPMENT AND FURNISHINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	VEHICLES	-	-	-	-	-	-
	Total Municipal Court Judges	-	-	-	-	-	-
4132	Service Director						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	Total Service Director	-	-	-	-	-	-
4133	Civil Service						
	EQUIPMENT AND FURNISHINGS	-	-	487	-	-	-
	Total Civil Service	-	-	487	-	-	-
4151	Finance Department						
	EQUIPMENT AND FURNISHINGS	-	3,900	-	-	-	-
	Total Finance Department	-	3,900	-	-	-	-
4153	Law Department						
	EQUIPMENT AND FURNISHINGS	355	-	-	-	-	-
	Total Law Department	355	-	-	-	-	-
4155	Safety Director						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	Total Safety Director	-	-	-	-	-	-

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2022	2023	2024	2025		2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
4160	Human Resources						
	EQUIPMENT AND FURNISHINGS	-	1,465	-	-	-	15,000
	Total Human Resources	-	1,465	-	-	-	15,000
4165	Information Systems Department						
	EQUIPMENT AND FURNISHINGS	-	-	-	60,000	52,615	5,000
	Total Information Systems	-	-	-	60,000	52,615	5,000
4194	Building Maintenance						
	BUILDINGS	-	-	-	-	-	-
	EQUIPMENT AND FURNISHINGS	-	-	-	5,000	-	-
	Total Building Maintenance	-	-	-	5,000	-	-
4195	Miscellaneous General Fund						
	BUILDINGS & IMPROVEMENTS						5,980,000
	COMMITTED FUNDS CAPITAL EXPENDITURES	107,370	2,061,792	332,645	-	-	-
	Total Information Systems	107,370	2,061,792	332,645	-	-	5,980,000
4210	Police Department						
	EQUIPMENT AND FURNISHINGS	41,997	89,450	258,582	35,000	37,234	35,000
	VEHICLES	-	124,034	13,535	140,000	204,964	140,000
	Total Police Department	41,997	213,484	272,117	175,000	242,198	175,000
4220	Fire Department						
	BUILDINGS	61,100	-	-	-	-	58,000
	EQUIPMENT AND FURNISHINGS	-	7,550	-	-	-	22,500
	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	25,000	-	15,000
	VEHICLES	-	-	-	-	-	-
	Total Fire Department	61,100	7,550	-	25,000	-	95,500
4240	Building and Engineering						
	EQUIPMENT AND FURNISHINGS	-	-	15,000	-	-	-

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2022	2023	2024	2025		2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	Total Building and Engineering	-	-	15,000	-	-	-

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2022	2023	2024	2025		2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
4250	Signal						
	EQUIPMENT AND FURNISHINGS	-	-	24,665	-	-	-
	Total Signal	-	-	24,665	-	-	-
4511	Parks Administration						
	EQUIPMENT AND FURNISHINGS	-	-	-	80,000	-	-
	IMPROVEMENTS OTHER THAN BUILDINGS	5,000	227,908	80,001	25,000	-	80,000
	VEHICLES				-		
	Total Parks Administration	5,000	227,908	80,001	105,000	-	80,000
4512	Senior Center						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	Total Senior Center	-	-	-	-	-	-
4513	Recreation Programs						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	Total Recreation Programs	-	-	-	-	-	-
4521	Parks Maintenance						
	IMPROVEMENTS OTHER THAN BUILDINGS	4,929	3,600	14,300	20,000	19,680	20,000
	BUILDINGS	28,000	-	-	-	-	-
	EQUIPMENT AND FURNISHINGS	32,135	8,761	138,138	47,500	47,377	12,000
	VEHICLES	-	-	53,000	-	-	-
	Total Parks Maintenance	65,064	12,361	205,438	67,500	67,057	32,000
4630	Planning Department						
	BUILDING IMPROVEMENTS			25,000			-
	EQUIPMENT AND FURNISHINGS	127,945	139,071	27,850	150,000	56,455	80,000
	INFRASTRUCTURE-SIDEWALKS	-	-	-	7,000	-	-
	Total Planning Department	127,945	139,071	52,850	157,000	56,455	80,000
101	Total General Fund	301,461	605,739	983,399	594,500	418,325	6,464,000

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2022	2023	2024	2025		2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
Street Capital Improvement Fund							
	INFRASTRUCTURE	1,135,384	2,000,000	1,771,861	2,000,000	1,771,861	1,375,000
201	Total Street Capital Improvement Fund	1,135,384	2,000,000	1,771,861	2,000,000	1,771,861	1,375,000
Street Maintenance and Repair Fund							
	BUILDINGS	6,025	45,000	43,147	45,000	43,147	25,000
	EQUIPMENT AND FURNISHINGS	83,416	100,000	100,000	100,000	100,000	25,000
	VEHICLES	34,440	20,000	20,000	20,000	20,000	50,000
	INFRASTRUCTURE	-	-	14,830	-	14,830	-
202	Total Street Maintenance and Repair Fund	123,880	165,000	177,977	165,000	177,977	100,000
Permissive License Tax Fund							
	INFRASTRUCTURE	89,963	410,000	301,186	410,000	301,186	400,000
204	Total Permissive License Tax Fund	89,963	410,000	301,186	410,000	301,186	400,000
Residential Street Resurfacing Fund							
	INFRASTRUCTURE	-	-	-	-	-	-
205	Total Residential Street Resurfacing Fund	-	-	-	-	-	-
Fire Levy Fund							
	EQUIPMENT AND FURNISHINGS	45,285	40,000	2,563	40,000	2,563	-
206	Total Fire Levy Fund	45,285	40,000	2,563	40,000	2,563	-
Probation Services							
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
208	Total Probation Services	-	-	-	-	-	-
Court Special Projects - Operations							
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
209	Total Court Special Projects-General	-	-	-	-	-	-

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2022	2023	2024	2025		2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	Court Computer Fund						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
210	Total Court Computer Fund	-	-	-	-	-	-
	Court Special Projects-Buildings						
	BUILDINGS	276,287	1,000,000	244,283	1,000,000	244,283	1,000,000
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
211	Total Court Special Projects Fund	276,287	1,000,000	244,283	-	244,283	1,000,000
	9-1-1 Phone System Fund						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
212	Total 9-1-1 Phone System Fund	-	-	-	-	-	-
	Parks & Recreation Improvement Fund						
4512	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-
4513	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-
222	Total Parks & Rec. Improvement Fund	-	-	-	-	-	-
	Mandatory Drug Fines Fund						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
232	Total Mandatory Drug Fines Fund	-	-	-	-	-	-
	Law Enforcement Trust Fund						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	VEHICLES	-	-	-	-	23,000	23,000
234	Total Law Enforcement Trust Fund	-	-	-	-	23,000	23,000
	Parks Revolving Fund						
	BOATING PROGRAM EQUIPMENT	-	-	-	-	-	-
	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	19,622	-	19,622	-
235	Total Parks Revolving Fund	-	-	19,622	-	19,622	-

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2022	2023	2024	2025		2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	Local Law Enforcement Block Grant Fund						
	EQUIPMENTS						
	VEHICLES						
236	Total Local Law Enforcement Block Grant Fund	-	-	-	-	-	-
	Sidewalk Improvement Program Fund						
	INFRASTRUCTURE	-	-	-	-	-	-
237	Total Sidewalk Improvement Program	-	-	-	-	-	-
	City Grant Fund						
	EQUIPMENTS	-	-	7,688	-	7,688	-
	INFRASTRUCTURE	-	-	-	-	-	-
238	Total City Grant Fund	-	-	7,688	-	7,688	-
	FEMA Fund						
	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-
	EQUIPMENTS	-	-	-	-	-	-
	VEHICLES	-	-	-	-	-	-
	LAND	564,232	-	-	-	-	-
239	Total FEMA Fund	564,232	-	-	-	-	-
	Infrastructure Improvement Reserve Fund						
	EQUIPMENTS	-	75,000	9,555	75,000	9,555	-
	INFRASTRUCTURE	97,908	4,140,315	4,728,371	275,000	588,057	510,000
240	Total Infrastructure Improvement Reserve	97,908	4,215,315	4,737,926	350,000	597,612	510,000
	American Rescue Plan Fund						
	IMPROVEMENTS OTHER THAN BUILDINGS	215,612	215,612	215,612	-	923,360	-
	EQUIPMENTS	26,977	26,977	26,977	-	-	-
	VEHICLES	-	-	-	-	-	-
247	Total American Rescue Plan Fund	242,589	242,589	242,589	-	923,360	-

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2022	2023	2024	2025		2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	Beautification Fund						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
261	Total Beautification Fund	-	-	-	-	-	-
	Forest City/Barberton Capital						
487	INFRASTRUCTURE	-	19,926	-	19,926	-	19,926
	Total Forest City/Barberton	-	19,926	-	19,926	-	19,926
	General Lighting Fund						
	EQUIPMENT AND FURNISHINGS	8,355	5,000	1,007	5,000	1,007	15,000
501	General Lighting Fund	8,355	5,000	1,007	5,000	1,007	15,000
	Solid Waste Disposal Fund						
	BUILDINGS	18,281	10,000	3,250	10,000	3,250	30,000
	EQUIPMENT AND FURNISHINGS	520	175,000	22,975	175,000	22,975	150,000
508	Solid Waste Disposal Fund	18,801	185,000	26,225	185,000	26,225	180,000
	Storm Water Management Fund						
	LAND	46,911	-	-	-	-	-
	EQUIPMENT AND FURNISHINGS	22,000	2,500	-	2,500	-	126,000
	VEHICLES	73,109	-	-	-	-	-
	INFRASTRUCTURE	84,034	306,000	1,795,469	306,000	99,022	-
510	Storm Water Management Fund	226,054	308,500	1,795,469	308,500	99,022	126,000

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2022	2023	2024	2025		2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	Sewer Fund						
4321	Sewage Administration						
	EQUIPMENT AND FURNISHINGS	139,214	5,000	-	5,000	-	7,500
	Sewage Administration	139,214	5,000	-	5,000	-	7,500
4322	Sewage Treatment Plant						
	BUILDINGS	31,643	10,000	-	10,000	-	-
	WWTP IMPROVEMENT PROJECT (PHASE 2)	-	-	-	-	-	700,000
	WWTP IMPROVEMENT PROJECT (PHASE 2) Final	-	-	-	-	-	-
	EQUIPMENT AND FURNISHINGS	30,000	300,000	9,849	300,000	9,849	300,000
	VEHICLES	28,959	-	-	-	-	-
	Sewage Treatment Plant	90,602	310,000	9,849	310,000	9,849	1,000,000
4323	Industrial Pretreatment						
	EQUIPMENT AND FURNISHINGS	-	8,000	7,892	8,000	7,892	-
	Industrial Pretreatment	-	8,000	7,892	8,000	7,892	-
4324	Collection System						
	BUILDINGS	100,740	80,000	59,582	80,000	59,582	-
	EQUIPMENT AND FURNISHINGS	35,267	102,500	102,535	102,500	102,535	20,000
	VEHICLES	-	370,000	645,000	370,000	645,000	20,000
	INFRASTRUCTURE	30,350	250,000	700,582	250,000	56,303	70,000
	Collection System	166,357	802,500	1,507,698	802,500	863,420	110,000
515	Total Sewage Fund	396,173	1,125,500	1,525,439	1,125,500	881,160	1,117,500

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2022	2023	2024	2025		2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	Norton Sanitary Sewer Construction Fund						
	Collection System						
	INFRASTRUCTURE	-	-	612,643	-	-	-
517	Total Wastewater Plant Construction	-	-	612,643	-	-	-
	Water Fund						
4611	Water Administration						
	EQUIPMENT AND FURNISHINGS	9,567	-	-	-	-	7,500
	Water Administration	9,567	-	-	-	-	7,500
4612	Water Plant						
	BUILDINGS	12,281	-	-	-	-	20,000
	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	20,000
	EQUIPMENT AND FURNISHINGS	25,710	-	62,978	-	62,978	180,000
	VEHICLES	37,199	-	-	-	-	-
	INFRASTRUCTURE	-	-	-	-	-	-
	Water Plant	75,191	-	62,978	-	62,978	220,000
4613	Water Distribution						
	BUILDINGS	205,305	-	3,023	-	3,023	10,000
	EQUIPMENT AND FURNISHINGS	25,069	2,500	291,855	2,500	291,855	25,000
	VEHICLES	172,374	100,000	100,000	100,000	100,000	-
	INFRASTRUCTURE	251,490	2,818,792	3,358,227	-	539,435	70,000
	Water Distribution	654,238	2,921,292	3,753,105	102,500	934,313	105,000
518	Total Water Fund	738,996	2,921,292	3,816,083	102,500	997,291	332,500

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2022	2023	2024	2025		2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
Water Replacement & Improvement Fund							
4611	Water Administration EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	Water Administration	-	-	-	-	-	-
4612	Water Plant BUILDINGS	-	-	-	-	-	-
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	260,000
	INFRASTRUCTURE	-	-	107,904	-	107,904	-
	Water Plant	-	-	107,904	-	107,904	260,000
4613	Water Distribution EQUIPMENT AND FURNISHINGS	-	-	-	-	-	100,000
	INFRASTRUCTURE	-	-	-	-	-	-
	Water Distribution	-	-	-	-	-	100,000
520	Total Water Replacement & Improvement Fund	-	-	107,904	-	107,904	360,000
Water Plant Construction Fund							
	BUILDINGS	-	200,000	231,248	200,000	231,248	-
521	Total Water Plant Construction	-	200,000	231,248	200,000	231,248	-

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2022	2023	2024	2025		2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	Sewer Improvement Reserve Fund						
	BUILDINGS	-	-	-	-	-	-
	INFRASTRUCTURE	-	-	-	-	-	-
571	Total Sewer Improvement Reserve	-	-	-	-	-	-
	Sewer Replacement & Improvement Fund						
4322	Sewage Treatment Plant						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	BUILDINGS	-	-	-	-	-	-
	Sewage Treatment Plant	-	-	-	-	-	-
4324	Sewage Collection System						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	BUILDINGS	-	-	-	-	-	-
	INFRASTRUCTURE	-	-	-	-	-	-
	Sewage Collection System	-	-	-	-	-	-
574	Total Sewer Replacement & Improvement Fund	-	-	-	-	-	-
	Health Insurance Fund						
	HUMAN RESOURCE SOFTWARE	-	-	-	-	-	-
660	Total Senior Center Trust Fund	-	-	-	-	-	-
	Senior Center Trust Fund						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
738	Total Senior Center Trust Fund	-	-	-	-	-	-
GRAND TOTAL ALL FUNDS - CAPITAL		\$ 4,014,425	\$ 13,196,272	\$ 16,605,111	\$ 5,500,926	\$ 5,906,966	\$ 12,022,926

Debt Service Summary 2026

Legal Debt Margin

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

The statutory limitations on debt are measured by a direct ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2023, the City's total debt margin (limit) was \$56,724,873 and the unvoted debt margin (limit) was \$29,713,029

City of Barberton, Ohio

Debt Service Budget (Cash Budget-Memo Only)

For Year Ended December 31, 2025

Debt Service Sources		Principal Balance 01/01/2026	Estimated New Principal	Budgeted Principal Payments	Projected Balance 12/31/2026	Budgeted Interest Payments	Total Principal and Interest Payments 2026
Governmental Activities Debt:							
General Obligation Bonds:							
Various Purpose Bonds-							
Series 2016 REFUNDING (Fire Station)	<u>Fire Levy</u>	622,700		150,653	472,047	12,143	162,796
Street Improvement Bonds 2016	<u>Street Income Tax</u>	300,000		300,000	0	5,550	305,550
Total General Obligation Notes/Bonds:		1,797,298	0	450,653	472,047	17,693	468,346
Bond Anticipation Notes: Street Improvements							
	<u>Street Income Tax</u>	1,600,000	1,200,000	1,600,000	1,200,000	64,000	1,664,000
Other Governmental Activities Debt:							
Capital Leases:							
Dump Trucks (1 Kenworth) 2024	<u>Street Operating</u>	101,319		49,428	51,891	5,046	54,474
Dump Trucks (1 Kenworth) 2025	<u>Street Operating</u>	270,996		66,222	204,774	8,764	74,986
Pierce Pumper	<u>Fire Levy</u>	790,877		45,940	744,937	12,143	58,083
Zetron Max Dispatch Equipment for SWSCOM	<u>General Fund</u>	116,224		20,630	95,594	7,292	27,922
2 Ford Explorers Cruisers & 1 Hustler Mower	<u>General Fund</u>	118,070		37,346	80,724	6,246	43,592
Ambulance	<u>General Fund</u>	243,925		57,511	186,414	10,110	67,621
Total Other Governmental Debt		1,641,411	0	277,077	1,364,334	49,601	326,678
Total Governmental Activities Debt		3,669,221	1,200,000	2,327,730	3,036,381	131,294	2,459,024
Business-Type Activites Debt:							
General Obligation Bonds:							
Various Purpose Refunding Series 2016 Sewer	<u>Sewer</u>	28,179		6,818	21,361	550	7,368
Various Purpose Refunding Series 2016 Water	<u>Water</u>	279,121		67,529	211,592	5,443	72,972
Total General Obligation Bonds:		452,689	0	74,347	232,953	5,993	80,340
Bond Anticipation Notes:							
Meter Reading System 2018	<u>Sewer</u>	200,000	175,000	200,000	175,000	8,000	208,000
Reconstruction of Trickling Filter System 2020	<u>Sewer</u>	50,000	25,000	50,000	25,000	2,000	52,000
Front Loader	<u>Storm Water</u>	100,000		100,000	0	4,000	104,000
Storm Water Construction Note	<u>Storm Water</u>	340,000	240,000	340,000	240,000	13,600	353,600
Wooster Rd West Waterline	<u>Water</u>	1,300,000	1,200,000	1,300,000	1,200,000	52,000	1,352,000
Total Bond Anticipation Notes:		1,990,000	1,640,000	1,990,000	1,640,000	79,600	2,069,600

City of Barberton, Ohio

Debt Service Budget (Cash Budget-Memo Only)

For Year Ended December 31, 2025

Debt Service Sources		Principal Balance 01/01/2026	Estimated New Principal	Budgeted Principal Payments	Projected Balance 12/31/2026	Budgeted Interest Payments	Total Principal and Interest Payments 2026
Revenue Bonds:							
Waterworks System 2015 Refunding Revenue Bonds	<u>Water Bond Ret.</u>	645,000		645,000	0	15,093	660,093

City of Barberton, Ohio

Debt Service Budget (Cash Budget-Memo Only)

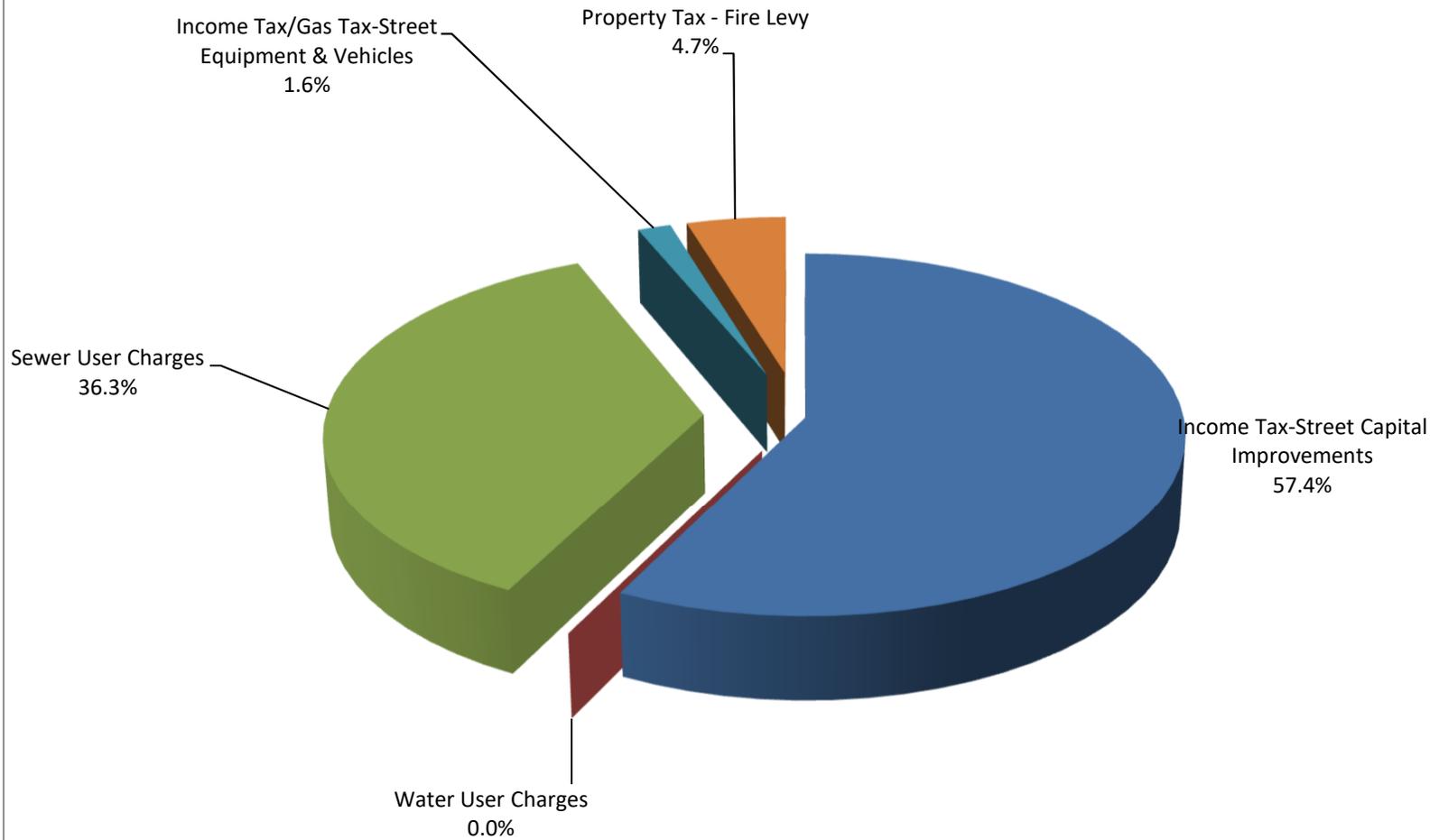
For Year Ended December 31, 2025

	Debt Service Sources	Principal Balance 01/01/2026	Estimated New Principal	Budgeted Principal Payments	Projected Balance 12/31/2026	Budgeted Interest Payments	Total Principal and Interest Payments 2026
Other Business-Type Debt:							
Intergovernmental Loans:							
Ohio Public Works Commision:							
Summit Waterline CHM10	<u>Water</u>	539,993		29,189	510,804	0	29,189
31st Street Waterline CH02P	<u>Water</u>	939,963		45,852	894,111	0	45,852
South Van Buren Reconstruction CH09AA	<u>Water</u>	1,208,333		41,667	1,166,666	0	41,667
Nash Heights Sanitary Sewer (East & West)	<u>Sewer</u>	2,729,842		116,164	2,613,678	0	116,164
Ohio Water Development Authority:							
Water Storage Tanks #5922	<u>Water</u>	1,115,690		150,028	965,662	21,567	171,596
Wolf Creek Dam #6804	<u>Water</u>	1,595,459		69,786	1,525,673	31,562	101,348
WTP Rehab and Reconstruction #8173	<u>Water</u>	4,944,383		267,385	4,676,998	141,463	408,848
Waste Water Treatment Plant (2009) #5490	<u>Sewer</u>	696,441		133,368	563,073	14,327	147,695
Snyder Avenue Pumping Station #6649	<u>Sewer</u>	1,149,479		104,542	1,044,937	33,707	138,249
Waste Water Treatment Plant (2014) #6648	<u>Sewer</u>	1,466,411		133,366	1,333,045	43,000	176,367
Norton Nash Heights Sanitary Sewer & Pump Station #7573	<u>Sewer</u>	3,293,633		120,273	3,173,360	55,478	175,751
WWTP Phase 3A Improvements #8038	<u>Sewer</u>	250,015		16,157	233,858	5,264	21,422
Norton Acres Pkg Plant Elimination #8277	<u>Sewer</u>	652,058		44,970	607,089	0	44,970
Frasure Park Sewer & Pkg Plant Elimination PH4 #8720	<u>Sewer</u>	88,982		5,932	83,050	0	5,932
Brentwood Sewer & Pkg Plant Elimination PH3 #8829	<u>Sewer</u>	277,899		17,369	260,530	0	17,369
WWTP Improvements PH3C Design #8912	<u>Sewer</u>	5,809,863		95,671	5,714,192	3,861	99,532
Capital Leases:							
Dump Trucks (1 Kenworth) 2025	<u>Sewer</u>	122,500		28,844	93,656	5,052	33,896
Dump Trucks (1 Kenworth) 2025	<u>Water</u>	122,500		28,844	93,656	5,052	33,896
Dump Trucks (1 Kenworth) 2025	<u>Storm Water</u>	270,996		63,809	207,187	11,177	74,986
Total Other Business-Type Activities Debt		23,013,147	0	1,513,218	25,761,222	371,511	1,884,729
Total Business-Type Activites Debt		25,355,836	1,640,000	2,232,565	25,994,175	392,597	4,694,762
Total City Long-term Debt		29,025,057	2,840,000	4,560,295	29,030,556	523,891	7,153,786

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

	2026	2025	2024	2023	2022
Assessed Value (Note 1)	\$ 540,236,890	\$ 537,182,490	\$ 401,256,570	\$ 396,083,590	\$ 395,563,980
Voted and Unvoted Debt Margin:					
10.5% of Assessed Value	56,724,873	56,404,161	42,131,940	41,588,777	41,534,218
Outstanding Debt Obligations:					
General Obligation Bonds	1,368,503	1,797,489	2,218,126	2,630,415	3,219,988
Revenue Bonds	1,275,000	1,890,000	2,495,000	3,085,000	3,085,000
Special Assessment Bond	-	-	-	-	-
Street Improvements/Other Notes	3,590,000	2,540,000	2,245,000	2,020,000	1,390,000
Capital Leases	1,679,188	1,144,056	323,856	252,365	451,087
OWDA/OPWC/SIB/HUD Façade Loans	23,334,337	27,330,285	22,954,013	23,938,448	24,786,793
Gross Indebtedness (Total Voted and Unvoted Debt)	<u>31,247,028</u>	<u>34,701,830</u>	<u>30,235,995</u>	<u>31,926,228</u>	<u>32,932,868</u>
Less: Debt Outside Limitations					
Revenue Bonds	(1,275,000)	(1,890,000)	(2,495,000)	(3,085,000)	(3,085,000)
Special Assessment Bonds	-	-	-	-	-
Notes	(3,590,000)	(2,540,000)	(2,245,000)	(2,020,000)	(1,390,000)
Capital Leases	(1,679,188)	(1,144,056)	(323,856)	(252,365)	(451,087)
OWDA/OPWC/SIB/HUD LOANS	(23,334,337)	(27,330,285)	(22,954,013)	(23,938,448)	(24,786,793)
Total Debt Outside Limitations	<u>(29,878,525)</u>	<u>(32,904,341)</u>	<u>(28,017,869)</u>	<u>(29,295,813)</u>	<u>(29,712,880)</u>
Total Debt Applicable to 10.5% Limitation	1,368,503	1,797,489	2,218,126	2,630,415	3,219,988
Less: Amount Available in Debt Service Fund	48,857	43,786	48,857	44,428	44,428
Net Debt Subject to 10.5% Limitation (7.9% of limit)	<u>1,417,360</u>	<u>1,841,275</u>	<u>2,266,983</u>	<u>2,670,713</u>	<u>3,264,416</u>
Overall Debt Margin Within 10.5% Limitation (Note 2)	\$ 55,307,513	\$ 54,562,886	\$ 39,864,957	\$ 38,918,064	\$ 38,269,801
Unvoted Debt Limitation:					
5.5% of Assessed Valuation	\$ 29,713,029	\$ 29,545,037	\$ 22,069,111	\$ 21,784,597	\$ 21,756,019
Gross Indebtedness Authorized by City Council	31,247,028	34,701,830	30,235,995	31,926,228	32,932,868
Less: Debt Outside Limitations:	<u>(29,878,525)</u>	<u>(32,904,341)</u>	<u>(28,017,869)</u>	<u>(29,295,813)</u>	<u>(29,712,880)</u>
Debt Within 5.5% Limitations	1,368,503	1,797,489	2,218,126	2,630,415	3,219,988
Unvoted Debt Margin Within 5.5% Limitation (Note 3)	\$ 28,344,526	\$ 27,747,548	\$ 19,850,985	\$ 19,154,182	\$ 18,536,031

Long-Term Debt Service Sources 2026



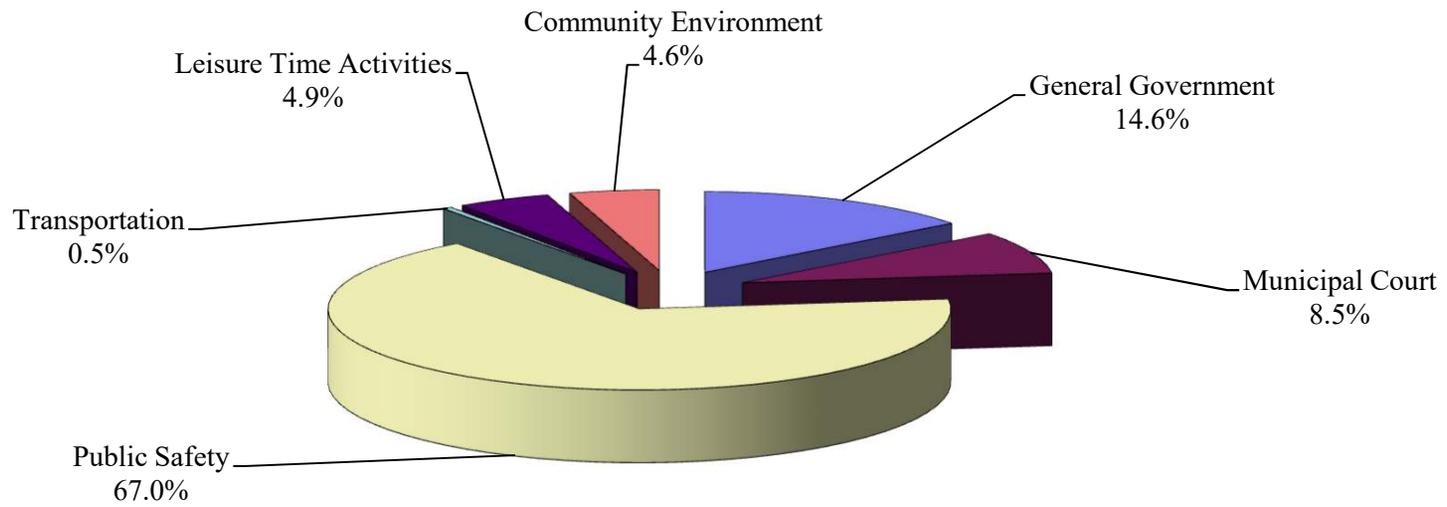
Note: Includes one-year bond anticipation note for 9th Street Improvements

GENERAL FUND

The General Fund is the City's main operating fund.

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

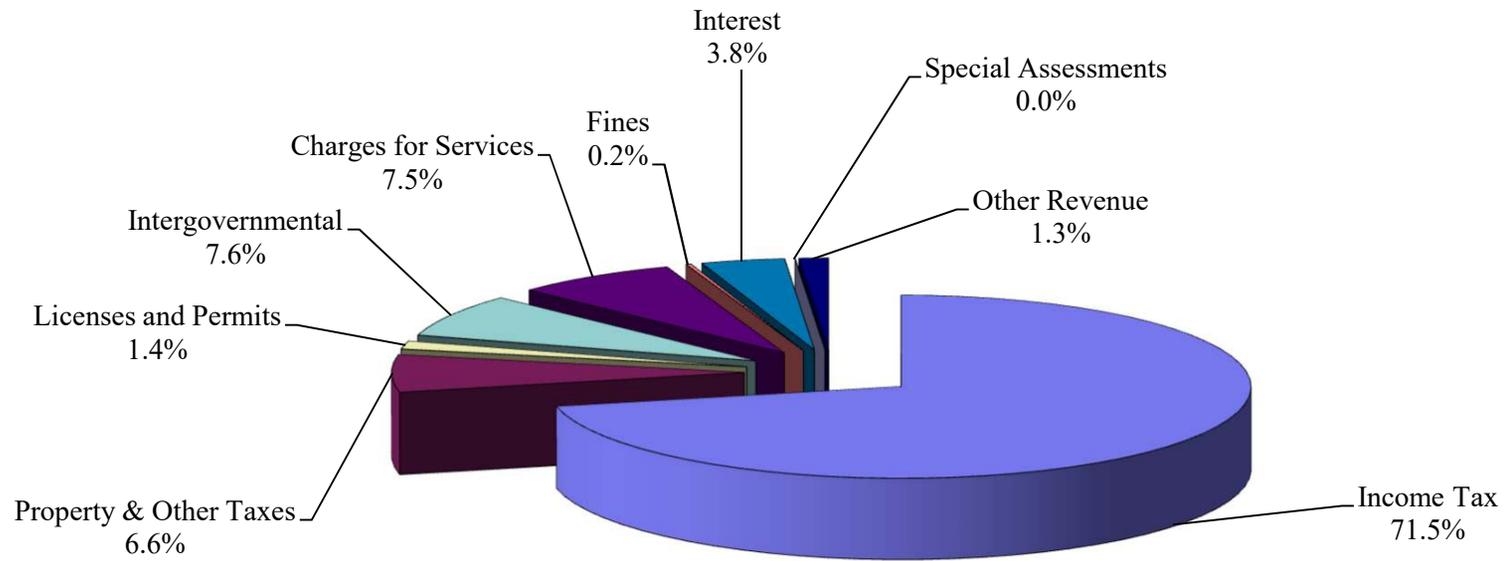
2026 General Fund Budget by Service Program



City of Barberton, Ohio
General Fund Summary (Memo Only)
Mayor
For Budget Year 2026

DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED INCR/(DECR.)	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET		
Beginning Fund Cash Balance	\$ 5,966,677	\$ 14,714,702	\$ 10,407,253	\$ 10,768,701	\$ 10,768,701	\$ 5,994,598		
Previous Year Encumbrances				(1,396,431)		(479,433)		
Unencumbered Balance Available	5,966,677	14,714,702	10,407,253	9,372,269	10,768,701	5,515,165		
<u>Revenue by Source:</u>								
Taxes	1,302,799	1,311,213	1,637,997	1,556,175	1,599,854	1,551,200	(48,654)	(3.0%)
Licenses and Permits	535,999	429,268	465,498	337,850	405,403	332,850	(72,553)	(17.9%)
Intergovernmental Revenue	11,479,841	1,859,675	1,755,294	1,725,775	2,073,087	1,775,578	(297,509)	(14.4%)
Charges for Services	1,556,158	1,752,884	1,939,360	1,676,980	1,985,441	1,757,725	(227,716)	(11.5%)
Fines	62,948	72,132	59,352	55,000	55,108	55,000	(108)	(0.2%)
Interest Income	435,210	1,329,251	1,446,528	1,000,000	1,334,359	900,000	(434,359)	(32.6%)
Special Assessments	9,666	9,930	832	10,000	150	500	350	233.3%
Other Revenue	897,413	945,886	885,407	293,500	610,447	316,500	(293,947)	(48.2%)
Transfers From Other Funds	11,682,655	9,965,095	15,086,417	17,285,045	16,176,208	16,805,000	628,792	3.9%
Total General Fund Revenue	27,962,688	17,675,333	23,276,686	23,940,325	24,240,058	23,494,353	(745,705)	(3.1%)
<u>Expenditures by Department:</u>								
4111 City Council/Clerk	166,381	157,514	161,332	172,398	159,288	174,630	15,342	9.6%
4120 Municipal Court Judges	466,863	472,739	527,342	609,086	571,572	656,707	85,135	14.9%
4121 Clerk of Courts	846,553	881,633	910,875	1,212,461	1,101,010	1,284,900	183,890	16.7%
4131 Mayor	65,731	80,266	93,082	117,352	103,569	175,768	72,199	69.7%
4132 Service Director	65,160	72,284	67,622	81,660	69,362	82,875	13,513	19.5%
4133 Civil Service	35,070	33,323	46,200	61,677	45,478	73,550	28,072	61.7%
4151 Finance	318,430	324,255	375,387	419,949	400,916	452,827	51,910	12.9%
4153 Law	698,243	726,449	864,496	1,069,653	862,892	1,029,950	167,058	19.4%
4155 Safety Director	994,022	895,036	1,045,345	1,333,996	1,114,592	1,344,025	229,433	20.6%
4160 Human Resources	99,754	69,354	104,239	127,926	71,642	208,281	136,639	190.7%
4165 Information Systems	140,176	116,233	191,899	270,404	249,484	222,440	(27,045)	(10.8%)
4194 Building Maintenance	188,400	250,209	336,835	321,966	338,744	308,353	(30,391)	(9.0%)
4195 Miscellaneous	771,945	2,525,203	829,745	550,899	496,622	1,089,107	592,485	119.3%
4210 Police	5,845,971	6,458,382	6,857,216	7,614,216	7,499,641	8,308,175	808,534	10.8%
4220 Fire	6,345,451	6,512,003	6,343,575	7,027,891	7,172,911	7,875,882	702,971	9.8%
4235 Probation	228,262	234,873	233,134	250,867	259,447	278,715	19,268	7.4%
4240 Building and Engineering	348,917	397,248	451,773	475,431	372,944	420,618	47,674	12.8%
4250 Signal	100,276	102,680	129,801	116,245	111,252	122,405	11,153	10.0%
4511 Parks Administration	366,344	552,852	420,672	480,869	452,800	485,814	33,014	7.3%
4512 Senior Center	69,983	92,684	142,246	150,848	136,129	158,335	22,206	16.3%
4513 Recreation Programs	25,056	28,590	35,891	78,791	37,950	81,600	43,650	115.0%
4521 Parks Maintenance	344,874	331,841	615,324	559,544	524,311	547,170	22,860	4.4%
4630 Planning	682,398	667,132	831,205	1,066,487	861,604	796,000	(65,604)	(7.6%)
4910 Transfers Out	404	0	1,300,000	6,000,000	6,000,000	90,495	(5,909,505)	(98.5%)
Total General Fund Expenditures	19,214,663	21,982,783	22,915,238	30,170,616	29,014,161	26,268,622	(2,745,539)	(9.5%)
Projected/Ending Fund Balances	\$ 14,714,702	\$ 10,407,253	\$ 10,768,701	\$ 3,141,978	\$ 5,994,597	\$ 2,740,896	\$ (401,082)	

2026 General Fund Estimated Revenues by Source



City of Barberton, Ohio
GENERAL FUND
Revenue by Source
Budget Year 2026

Mayor/Director of Finance

ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED NCR/(DECR.)	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET		
Taxes									
101000041110	REAL PROPERTY TAX	1,017,401	1,014,263	1,363,785	1,280,000	1,374,190	1,330,000	(44,190)	(3.5%)
101000041120	PERSONAL PROPERTY TAX								
101000041121	HOUSE TRAILER TAX	1,309	1,503	1,980	1,100	1,684	1,100	(584)	(53.1%)
101000041440	HOTEL / MOTEL TAX	75	118	196	75	188	100	(88)	(117.2%)
101000041450	T V FRANCHISE	284,013	295,330	272,037	275,000	223,792	220,000	(3,792)	(1.4%)
Total Taxes		1,302,799	1,311,213	1,637,997	1,556,175	1,599,854	1,551,200	(48,654)	(3.1%)
Licenses and Permits									
101000042140	PLANT LICENSES								
101000042150	CONTRACTORS LICENSES	38,300	35,650	42,600	30,000	49,175	30,000	(19,175)	(63.9%)
101000042160	PLUMBING LICENSES	4,925	3,935	6,675	4,100	4,275	4,100	(175)	(4.3%)
101000042161	PLUMBING PERMITS	47,918	49,976	45,000	30,000	37,455	30,000	(7,455)	(24.9%)
101000042162	HEATING LICENSES	7,625	8,064	8,100	6,000	8,325	6,000	(2,325)	(38.8%)
101000042163	HEATING PERMITS	71,106	73,815	74,998	50,000	46,589	50,000	3,411	6.8%
101000042164	ELECTRIC LICENSES	9,030	8,314	8,784	7,000	10,753	7,000	(3,753)	(53.6%)
101000042165	ELECTRIC PERMITS	45,067	52,954	48,175	32,000	37,961	32,000	(5,961)	(18.6%)
101000042166	R.O.W. CONTAINER PERMIT		997	300	200	500	200	(300)	(150.0%)
101000042167	TAXI DRIVERS LICENSES							0	
101000042168	RUBBISH HAULERS LICENSE	9,000	7,800	11,400	6,000	11,100	6,000	(5,100)	(85.0%)
101000042169	SEWER TAPPERS LICENSES	0						0	
101000042175	FIBER OPTICS PERMITS	0		1,700		26,300		(26,300)	
101000042190	MISCELLANEOUS LICENCES,PERMITS	132,954	65,193	97,032	50,000	69,091	50,000	(19,091)	(38.2%)
101000042191	PAWN SHOP LICENSE								
101000042210	BUILDING PERMITS	178,561	96,970	123,758	100,000	103,252	100,000	(3,252)	(3.3%)
101000042211	CODE AND USE PERMITS	340	765	1,635	400	1,870	400	(1,470)	(367.5%)
101000042212	CONDITIONAL USE PERMIT	1,750	850	1,200	750	300	750	450	60.0%
101000042214	NORTON'S PORTION BUILDING PERMITS	(24,504)	(9,221)	(24,291)		(11,182)		11,182	
101000042230	DONATION BOX PERMITS	1,800	400	1,300	1,300	400	1,300	900	
101000042270	BICYCLE LICENSES	0						0	
101000042280	SIGN LICENSES	0	405	450	100	1,543	100	(1,443)	(1442.5%)
101000042292	SKILL BASED MACHINES	17,400	35,000	23,000	20,000	11,000	15,000	4,000	20.0%
101000042299	OH BASIC BLDG CODE ASSESSMENT	(5,273)	(2,599)	(6,319)		(3,303)		3,303	
Total Licenses and Permits		535,999	429,268	465,498	337,850	405,403	332,850	(72,553)	(21.5%)

GENERAL FUND
Revenue by Source
Budget Year 2026

Mayor/Director of Finance

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR/(DECR.)	%
					BUDGET	ACTUAL			
Intergovernmental Revenue									
101000043400	FEMA REIMBURSEMENTS								
101000043401	BULLET PROOF VEST REIMBURSEMENTS		638	15,220	1,000		10,000	10,000	1000.0%
101000043407	ARPA REIMBURSEMENT	9,760,503							
101000043408	FEDERAL HIDTA GRANT	1,124	325	325	250		250		0.0%
101000043409	SCHOOL COP REIMB.	300,000	200,000	200,000	200,000	200,000	200,000	0	0.0%
101000043412	AMHA PROTECTIVE SERVICE	3,528	3,528	3,528	3,525	3,528	3,528	0	0.0%
101000043413	FIRE DEPT GRANTS	2,766	801	48,191		9,291		(9,291)	
101000043414	COPS GRANT			42,840	125,000	243,125	150,000	(93,125)	(74.5%)
101000043417	OTHER FEDERAL GRANTS		148,000			202		(202)	
101000043418	BROWNFIELD PILOT GRANT								
101000043420	TUSC. WELLNESS FOUNDATION GRANT								
101000043426	US MARSHALS REIMBURSEMENT					7,000	7,000		
101000043434	SCHOOL PATROL REIMB.	45,746	52,592	47,365	45,000		48,000	48,000	106.7%
101000043436	JUVENILE DIVERSION PROGRAM GRANT	22,000	22,000	22,000	22,000	10,000	10,000	0	
101000043440	OTHER LOCAL GRANTS	28,920	40,756	9,999					
101000043480	OTHER STATE REIMBURSEMENTS					133,460			
101000043482	ARRA-CHRP 2009 GRANT								
101000043484	TOWPATH-KIWANIS								
101000043485	TOWPATH-BARBERTON COMM FOUNDATION								
101000043486	TOWPATH-ALCOA								
101000043487	USEPA ASSESMENT GRANT								
101000043488	ARRA-US EPA GRANT (PETE'S SUNOCO)								
101000043489	ARRA-JAG 2009 GRANT								
101000043491	OECA GRANT								
101000043492	OECC GRANT								
101000043520	LOCAL GOVERNMENT - STATE	126,613	98,650	124,021	100,000	138,755	125,000	(13,755)	(13.8%)
101000043575	TOBACCO TAXES	965	885	880	1,000	892	800	(92)	(9.2%)
101000043580	ALCOHOLIC BEVERAGE TAX	12,432	32,732	33,925	20,000	27,971	25,000	(2,971)	(14.9%)
101000043590	INHERITANCE TAX								
101000043610	ROLLBACK & HOMESTEAD	143,509	142,646	184,115	225,000	186,308	185,000	(1,308)	(0.6%)
101000043611	PUBLIC UTILITY REIMBURSEMENT							0	
101000043612	TANG. PERS. PROP. TAX REIMB.								
101000043715	PUBLIC DEFENDER REIMBURSEMNT	5,120	31,870	22,005	5,000	15,233	7,500	(7,733)	(154.7%)
101000043770	AREA AGENCY ON AGING SUBSIDY							0	
101000043820	LOCAL GOVERNMENT - COUNTY	1,023,465	1,080,983	997,161	975,000	1,091,305	1,000,000	(91,305)	(9.4%)
101000043909	AMHA 58 REVIEWS								
101000043910	AMHA IN LIEU OF TAXES	3,148	3,269	3,719	3,000	3,752	3,500	(252)	(8.4%)
101000043911	ENTERPRISE ZONE ADMIN FEES							0	
101000043920	RADIO TOWER LEASE-NEW FRANKLIN							0	
Total Intergovernmental Revenue		11,479,841	1,859,675	1,755,294	1,725,775	2,073,087	1,775,578	(297,509)	(17.2%)

GENERAL FUND
Revenue by Source
Budget Year 2026

Mayor/Director of Finance

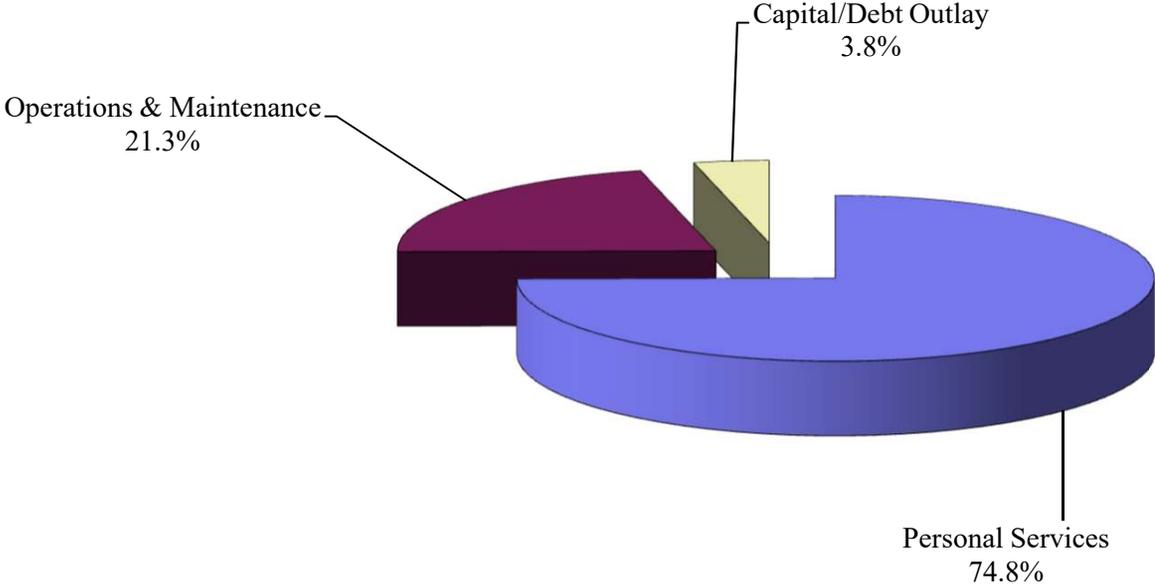
ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED INCR/(DECR.)	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET		
Charges for Services									
101000044110	CRIMINAL/TRAFFIC COURT COSTS	269,269	259,202	233,630	260,000	199,653	200,000	347	0.1%
101000044111	CIVIL COURT COSTS	257,804	277,778	355,621	270,000	427,391	300,000	(127,391)	(47.2%)
101000044112	10% CRIMINAL BOND FEES	5,240	3,476	3,718	4,000	4,423	4,000	(423)	(10.6%)
101000044115	MUNICIPAL COURT BANK FEES	(3,270)	12	12				0	
101000044119	MISC. MUNICIPAL COURT	5,667	2,526	4,156	2,000	7,267	2,000	(5,267)	(263.3%)
101000044120	COURT SECURITY	10	10	4		2		(2)	
101000044121	PROBATION FEES							0	
101000044122	GARNISHMENT FEES	16,356	19,315	22,949	15,000	26,241	18,000	(8,241)	(54.9%)
101000044124	JURY AND WITNESS FEES	3,616	2,945	1,432	1,500	1,090	1,500	410	27.3%
101000044125	SWAT TEAM AGREEMENT	0						0	
101000044131	REZONING APPLICATIONS	8,470	2,050	6,400	2,000	3,850	2,000	(1,850)	(92.5%)
101000044133	ZONING VARIANCE	875	675	2,300	750	1,325	750	(575)	(76.7%)
101000044134	CIVIL SERVICE TEST FEES	1,490	575	475	500	560	500	(60)	(12.0%)
101000044151	RENTAL REGISTRATION & INSPECTION					(200)			
101000044191	MISC. CHARGES FOR SERVICES	0		300	200	1,650	200	(1,450)	(725.0%)
101000044210	FUNERAL ESCORT SERVICE	11,855	12,240	14,400	11,000	11,775	12,000	225	2.0%
101000044212	SECURITY SERVICES								
101000044215	TOWING/IMPOUNDING FEES	133,493	119,874	104,711	110,000	114,438	111,000	(3,438)	(3.1%)
101000044220	JAIL SERVICES	0							
101000044250	ACCIDENT REPORTS	33	33	18	30	952	775	(177)	(588.3%)
101000044256	EMS TRANSPORT FEES (MEDICARE)	816,592	991,372	1,116,290	950,000	1,116,657	1,050,000	(66,657)	(7.0%)
101000044451	DEMO/RAZING ASSESSMENTS			11,870		8,000		(8,000)	
101000044455	WEED CUTTING FEES	28,658	60,801	61,074	50,000	60,367	55,000	(5,367)	(10.7%)
Total Charges for Services		1,556,158	1,752,884	1,939,360	1,676,980	1,985,441	1,757,725	(227,716)	(13.6%)
Fines									
101000045110	COURT FINES	37,002	36,266	37,244	35,000	27,660	35,000	7,340	21.0%
101000045111	45% HIGHWAY PATROL FINES	20,505	22,391	17,498	15,000	16,865	15,000	(1,865)	(12.4%)
101000045114	NSF CHECK FEES							0	
101000045115	ARRESTING DEPT D.U.I.	1,227	1,738	669	1,000	872	1,000	128	12.8%
101000045117	FALSE ALARM FEES							0	
101000045210	GARBAGE CAN VIOLATIONS					5,629			
101000045211	UNCLAIMED FUNDS	4,013	11,737	3,942	4,000	3,139	4,000	861	21.5%
101000045214	NUISANCE FINES					600		(600)	
101000045215	TOW PATH SIGN FEES	200				100		(100)	
101000045216	CHANGE FOR CHANGE					243		(243)	
Total Fines		62,948	72,132	59,352	55,000	55,108	55,000	(108)	(0.2%)
Interest Income									
101000046110	INTEREST INCOME	432,210	1,329,251	1,446,528	1,000,000	1,334,359	900,000	(434,359)	(43.4%)
Total Interest Income		432,210	1,329,251	1,446,528	1,000,000	1,334,359	900,000	(434,359)	(43.4%)

GENERAL FUND
Revenue by Source
Budget Year 2026

Mayor/Director of Finance

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR/(DECR.)	%
					BUDGET	ACTUAL			
Special Assessments									
101000047010	ASSESSMENT COLLECTIONS	9,666	9,930	832	10,000	150	500	350	3.5%
Total Special Assessments		9,666	9,930	832	10,000	150	500	350	3.5%
Other Revenue									
101000048010	REFUNDS AND REIMBURSEMENTS	117,635	217,587	184,516	130,000	382,489	150,000	(232,489)	(178.8%)
101000048011	JURY SERVICE REPAYMENT							0	
101000048012	WORKERS' COMP REPAYMENTS							0	
101000048013	DAMAGE TO CITY PROPERTY							0	
101000048014	RESTITUTION FROM COURT	736	634	2,150	500	2,900	500	(2,400)	(480.0%)
101000048015	COURT COST APPORTIONMENT	58,129	43,786	50,603	37,000	37,950	37,000	(950)	(2.6%)
101000048017	RESTITUTION FR COUNTY CLK CT	600						0	
101000048020	PROSECUTORIAL SERVICE	87,911	78,498	78,439	60,000	88,498	60,000	(28,498)	(47.5%)
101000048021	SWSCOM REIMBURSEMENTS & REFUNDS							0	
101000048024	COURT OPERATING FUND REIMBURSEMENT	450,000	450,000	450,000				0	
101000048025	SUMMIT COUNTY DRUG UNIT REIMBURSEMEN	0						0	
101000048026	SUMMIT COUNTY OVI REIMBURSEMENT	0						0	
101000048097	CONTINUED PROFESSIONAL TRAINING							0	
101000048098	MISCELLANEOUS REVENUE							0	
101000048130	GOVDEALS SALES	40,478	38,724	34,536	20,000	27,127	20,000	(7,127)	
101000048211	RENTAL INCOME	1,200	1,200	1,200	500	1,200	500	(700)	(140.0%)
101000048214	CELLULAR TOWER LEASE	20,736	24,883	24,883	23,000	51,283	23,000	(28,283)	(123.0%)
101000048216	WEB ID	23,585	22,395	24,355	22,000	18,454	25,000	6,546	29.8%
101000048217	PEACEFUL FRUIT LEASE	16,288	25,625						
101000048292	MOSQUITO CONTROL LEASE							0	
101000048293	COPIER CHARGES							0	
101000048294	PUBLIC PHONE COMMISSIONS							0	
101000048700	BARBERTON COMMUNITY FOUNDATION GRA	45,000						0	
101000048702	FIRE DEPT DONATIONS	1,050	7,500	500	500		500	500	100.0%
101000048705	OTHER PARKS DONATIONS	500							
101000048706	POLICE DEPT DONATIONS		640	100		546		(546)	
101000048707	AED DONATIONS/GRANTS								
101000048710	FIREWORKS DONATIONS							0	
101000048718	FIRST ENERGY PAYMENTS	33,565	34,415	34,125				0	
101000048719	ESID DISBURSEMENTS								
101000048799	PROJECT IMPACT GRANTS							0	
101000049130	SALE OF ASSETS/GOV DEALS							0	
Total Other Revenue		897,413	945,886	885,407	293,500	610,447	316,500	(293,947)	(100.2%)
Other Financing Sources:									
101000049140	LAND BANK DEPOSITS			100		110			
101000049141	LAND BANK PROPERTY SALES	5,255	5,095	36,562	10,000	51,053	5,000		
101000049211	TRANSFER FROM OTHER FUNDS			148,352	975,045	125,045	1,000,000	874,955	89.7%
101000049219	TRANSFER FROM INCOME TAX	11,677,400	9,960,000	14,901,403	15,000,000	16,000,000	14,500,000	(1,500,000)	(10.0%)
101000049500	ADVANCE IN				1,300,000		1,300,000		
Total Other Financing Sources		11,682,655	9,965,095	15,086,417	17,285,045	16,176,208	16,805,000	628,792	3.6%
Total General Fund Revenue		27,959,688	17,675,333	23,276,686	23,940,325	24,240,058	23,494,353	(745,705)	(3.1%)

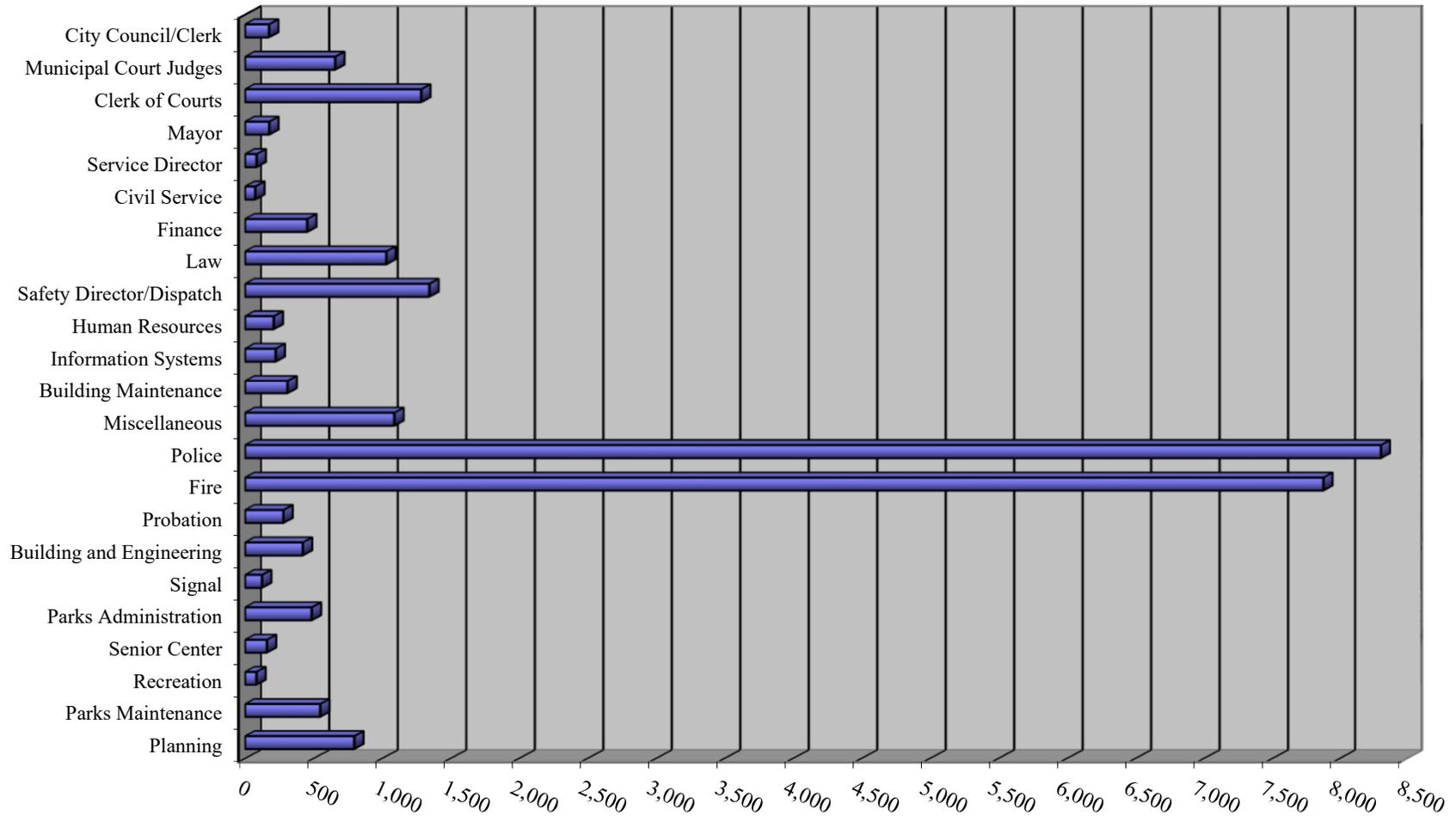
**2026 General Fund Budget
by Expenditure Classification**



City of Barberton, Ohio
GENERAL FUND
Expenditure Classifications by Department
For the Year 2026

Department	APPROPRIATIONS						
	Personal Services	Operations & Maintenance	Capital Outlay	Debt Service	Total Budget	Temporary Budget Amendments	Total Appropriations
Expenditures:							
4111 City Council/Clerk	160,930	12,200	1,500	0	174,630		174,630
4120 Municipal Court Judges	643,157	13,550	0	0	656,707		656,707
4121 Clerk of Courts	1,154,400	130,500	0	0	1,284,900		1,284,900
4131 Mayor	98,758	77,010	0	0	175,768		175,768
4132 Service Director	45,375	37,500	0	0	82,875		82,875
4133 Civil Service	13,950	59,600	0	0	73,550		73,550
4151 Finance	265,327	187,500	0	0	452,827		452,827
4153 Law	746,100	283,850	0	0	1,029,950		1,029,950
4155 Safety	63,325	1,280,700	0	0	1,344,025		1,344,025
4160 Human Resources	84,381	108,900	15,000	0	208,281		208,281
4165 Information Systems	59,440	158,000	5,000	0	222,440		222,440
4194 Building Maintenance	13,603	294,750	0	0	308,353		308,353
4195 Miscellaneous	105,000	448,000	508,157	27,950	1,089,107		1,089,107
4210 Police	7,261,700	834,525	175,000	36,950	8,308,175		8,308,175
4220 Fire	6,959,982	752,750	95,500	67,650	7,875,882		7,875,882
4235 Probation	275,440	3,275	0	0	278,715		278,715
4240 Building and Engineering	252,518	168,100	0	0	420,618		420,618
4250 Signal	109,105	13,300	0	0	122,405		122,405
4511 Parks Administration	328,014	77,800	80,000	0	485,814		485,814
4512 Senior Center	108,835	49,500	0	0	158,335		158,335
4513 Recreation Programs	41,900	39,700	0	0	81,600		81,600
4521 Parks Maintenance	407,420	101,100	32,000	6,650	547,170		547,170
4630 Planning	289,250	426,750	80,000	0	796,000		796,000
4910 Transfers Out	0	0	0	0	90,495		90,495
Total General Fund	19,487,910	5,558,860	992,157	139,200	26,268,622	0	26,268,622

2026 General Fund Budget by Department (000's)



City of Barberton, Ohio

General Fund

Expenditures

President of Council

Clerk of Council

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Personal Services:									
101411151110	WAGES & SALARIES			75,596	138,762	133,647	140,000		
101411151120	COUNCIL SALARIES	110,810	111,500	47,173	0			0	
101411151121	CLERK SALARY	16,997	17,646	8,602	0			0	
101411151210	HEALTH & LIFE INSURANCE	8,866	3,567	538	545	493	600	107	21.6%
101411151220	MEDICARE	1,853	1,872	1,902	2,013	1,937	2,030	93	4.8%
101411151225	FICA	4,639	4,682	5,426	5,426	6,160	6,000	(160)	(2.6%)
101411151230	OPERS	7,419	7,510	6,142	6,626	4,803	7,000	2,197	45.7%
101411151250	SEVERANCE PAY CONTRIBUTION	2,556	2,583	2,627	2,776	2,672	2,800	128	4.8%
101411151260	WORKERS' COMPENSATION	1,960	2,157	2,370	2,550	2,535	2,500	(35)	(1.4%)
								0	
	Total Personal Services	155,099	151,516	150,376	158,698	152,248	160,930	8,682	5.7%
Operations & Maintenance:									
101411152320	TRAINING/TRAVEL	362	533	97	500	196	500	304	155.3%
101411152330	PROFESSIONAL SERVICES		55	504	1,000	238	1,000	762	319.7%
101411152331	CODIFIED ORDINANCES	9,194	3,658	6,751	7,000	5,559	7,000	1,441	25.9%
101411152530	TELEPHONE	204	193	181		200		(200)	(100.0%)
101411152611	OFFICE SUPPLIES / OTHER	1,521	1,550	3,222	3,500	839	3,500	2,661	317.1%
101411152650	POSTAGE	2	8	5	200	8	200	192	2559.6%
	Total O&M	11,282	5,998	10,760	12,200	7,040	12,200	5,160	73.3%
Capital Outlay:									
101411153740	EQUIPMENT AND FURNISHINGS			196	1,500		1,500	1,500	
	Total Capital	0	0	196	1,500	0	1,500	1,500	
	Total Expenditures	166,381	157,514	161,332	172,398	159,288	174,630	15,342	9.6%

City of Barberton, Ohio
General Fund
Expenditures

Municipal Court Judges
Court Administrator

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101412051110	JUDGES SALARIES	75,000	59,989	236,423	393,860	375,446	415,867	40,421	10.8%
101412051112	JUDICIAL ADMINISTRATIVE ASSISTANT							0	
101412051113	BALIFF'S SALARIES	186,873	141,264	72,865				0	
101412051115	COURT ADMINISTRATOR	61,488	63,505	27,314				0	
101412051116	COURT SECURITY OFFICERS		56,061	25,536				0	
101412051210	HEALTH & LIFE INSURANCE	72,015	82,169	90,282	125,946	116,664	150,000	33,336	28.6%
101412051220	MEDICARE	4,596	4,542	5,100	5,711	5,283	5,750	467	8.8%
101412051230	OPERS	45,178	44,751	49,621	55,141	51,416	55,750	4,334	8.4%
101412051250	SEVERANCE PAY CONTRIBUTION	6,467	6,416	7,243	7,878	7,509	7,895	386	5.1%
101412051260	WORKER'S COMPENSATION	4,883	5,458	4,859	7,000	6,989	7,895	906	13.0%
101412051292	GYM MEMBERSHIP REIMBURSEMENTS	800	138				0	0	
Total Personal Services		457,300	464,293	519,244	595,536	563,307	643,157	79,850	14.2%
Operations & Maintenance:									
101412052320	TRAINING/TRAVEL	3,220	4,271	1,901	5,500	2,365	5,500	3,135	132.6%
101412052442	VEHICLE COLLISION REPAIR							0	
101412052455	EQUIPMENT MAINTENANCE							0	
101412052520	AUTO INSURANCE	110	123	318	400	289	400	111	38.3%
101412052530	TELEPHONE	1,019	966	820	1,100	1,001	1,100	99	9.9%
101412052611	OFFICE SUPPLIES/OTHER	376	94	441	1,000	705	1,000	295	41.9%
101412052612	OPERATING SUPPLIES LIBRARY	171	428	972	1,000	900	1,000	100	11.1%
101412052615	MOTOR MAINTENANCE SUPPLIES	1,556	213	1,657	1,750	904	1,750	846	93.5%
101412052626	GASOLINE AND OIL	3,112	2,349	1,988	2,800	2,102	2,800	698	33.2%
101412052650	POSTAGE							0	
Total O&M		9,563	8,445	8,098	13,550	8,266	13,550	5,284	63.9%
Capital Outlay:									
101412053740	EQUIPMENT AND FURNISHINGS							0	
101412053750	VEHICLES							0	
Total Capital		0							
Total Expenditures		466,863	472,739	527,342	609,086	571,572	656,707	85,135	14.9%

City of Barberton, Ohio

General Fund

Expenditures

Municipal Clerk of Courts

Court Administrator

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101412151110	WAGES & SALARIES			337,713	740,000	692,636	785,000	92,364	13.3%
101412151111	DEPUTY CLERKS SALARIES	438,421	472,532	214,183				0	
101412151112	CLERK OF COURT SALARY	74,570	75,875	32,663				0	
101412151115	COURT ADMINISTRATOR							0	
101412151210	HEALTH & LIFE INSURANCE	169,506	148,157	123,060	216,451	162,259	215,000	52,741	32.5%
101412151220	MEDICARE	7,161	7,697	8,232	10,800	9,714	11,600	1,886	19.4%
101412151230	OPERS	70,995	75,617	80,502	103,600	96,857	112,000	15,143	15.6%
101412151250	SEVERANCE PAY CONTRIBUTION	10,260	10,968	11,691	14,810	13,853	16,000	2,147	15.5%
101412151260	WORKERS' COMPENSATION	7,438	8,659	10,065	11,300	11,281	14,800	3,519	31.2%
Total Personal Services		778,350	799,506	818,109	1,096,961	986,600	1,154,400	167,800	17.0%
Operations & Maintenance:									
101412152320	TRAINING/TRAVEL	694	552		2,000	1,078	2,500	1,422	131.9%
101412152330	PROFESSIONAL SERVICES	310	185	285	500	500	500	0	0.0%
101412152433	COPY MACHINE RENTAL							0	
101412152455	EQUIPMENT MAINTENANCE							0	
101412152530	TELEPHONE	2,213	2,119	2,001	3,000	2,188	2,500	312	14.3%
101412152611	OFFICE SUPPLIES/OTHER	22,577	31,363	36,786	50,000	33,588	40,000	6,412	19.1%
101412152650	POSTAGE	35,427	40,000	45,750	60,000	75,000	75,000	0	0.0%
101412152820	JURY AND WITNESS FEES	6,980	7,907	7,944		2,057	10,000	7,943	386.2%
Total O&M		68,202	82,126	92,766	115,500	114,410	130,500	16,090	14.1%
Capital Outlay:									
101412153700	EQUIPMENT							0	
Total Capital		0	0	0	0	0	0	0	
Total Expenditures		846,553	881,633	910,875	1,212,461	1,101,010	1,284,900	183,890	16.7%

City of Barberton, Ohio

General Fund

Expenditures

Mayor

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		SS	%
EXPENDITURES									
Personal Services:									
101413151110	MAYOR'S SALARY	30,852	30,852	49,265	68,278	59,558	68,278	8,720	14.6%
101413151111	ADMINISTRATIVE COORDINATOR	6,754	15,047	7,254	0			0	
101413151210	HEALTH & LIFE INSURANCE	9,944	11,342	10,651	13,703	13,503	16,000	2,497	18.5%
101413151220	MEDICARE	501	625	772	861	811	990	179	22.1%
101413151230	OPERS	5,265	6,426	7,866	8,312	8,338	9,559	1,221	14.6%
101413151250	SEVERANCE PAY CONTRIBUTION	752	918	1,130	1,188	1,191	1,366	174	14.6%
101413151260	WORKER'S COMPENSATION	582	635	842	1,100	1,091	1,366	275	25.2%
101413151292	GYM MEMBERSHIP REIMBURSEMENTS		800	666	1,200	613	1,200	587	95.8%
	Total Personal Services	54,650	66,645	78,447	94,642	85,104	98,758	13,654	16.0%
Operations & Maintenance:									
101413152320	TRAINING/TRAVEL	809	682	1,622	4,000	1,524	5,000	3,476	228.1%
101413152322	EDUCATION REIMBURSEMENT							0	
101413152330	PROFESSIONAL SERVICES	2,221	2,976	4,244	5,500	5,690	60,000	54,310	954.5%
101413152430	REPAIR AND MAINTENANCE				200		200	200	
101413152433	COPIER LEASE	1,011	1,421	1,358	1,500	1,350	1,500	150	11.1%
101413152530	TELEPHONE	1,568	1,851	1,831	2,000	1,882	2,000	118	6.2%
101413152560	MEMBERSHIPS	4,497	3,948	2,800	5,000	6,075	5,000	(1,075)	(17.7%)
101413152611	OFFICE SUPPLIES	965	2,730	2,707	3,000	1,804	3,000	1,196	66.3%
101413152626	GASOLINE AND OIL	1	1	1	10	1	10	9	941.7%
101413152650	POSTAGE	9	13	71	300	139	300	161	115.8%
	Total O&M	11,080	13,622	14,635	21,510	18,465	77,010	58,545	317.1%
Capital Outlay:									
101413153700	EQUIPMENT				1,200		0	0	
	Total Capital	0	0	0	1,200	0	0	0	
	Total Expenditures	65,731	80,266	93,082	117,352	103,569	175,768	72,199	69.7%

City of Barberton, Ohio
General Fund
Expenditures

Service Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101413251110	SERVICE DIRECTOR SALARY	26,811	29,108	29,835	31,216	27,074	32,155	5,081	18.8%
101413251111	ADMINISTRATIVE ASSISTANT				0			0	
101413251210	HEALTH & LIFE INSURANCE	5,923	6,047	5,542	6,895	5,757	6,950	1,193	20.7%
101413251220	MEDICARE	378	410	422	453	383	470	87	22.6%
101413251230	OPERS	3,620	4,075	4,177	4,371	3,622	4,510	888	24.5%
101413251250	SEVERANCE PAY CONTRIBUTION	536	582	597	625	541	645	104	19.1%
101413251260	WORKERS' COMPENSATION	296	453	534	600	576	645	69	12.0%
Total Personal Services		37,565	40,674	41,107	44,160	37,953	45,375	7,422	19.6%
Operations & Maintenance:									
101413252320	TRAINING/TRAVEL	1,198	534	3,397	4,000	2,051	5,000	2,949	143.8%
101413252322	EDUCATION REIMBURSEMENT	2,500	4,527	3,622				0	
101413252330	PROFESSIONAL SERVICES	15,124	20,199	13,865	25,000	22,278	25,000	2,722	12.2%
101413252359	BURIALS	6,500	3,500	3,000	4,000	4,500	4,000	(500)	(11.1%)
101413252361	LEAF COMPOSTING				400				
101413252447	STREET LIGHTING MAINTENANCE							0	
101413252530	TELEPHONE	102	97	90	250	100	250	150	149.8%
101413252540	GENERAL ADVERTISING	360		820	500	500	500	0	0.0%
101413252560	MEMBERSHIPS	0	932	321	1,000	643	1,000	357	55.6%
101413252611	OFFICE SUPPLIES	1,724	1,816	1,372	2,000	1,248	1,500	252	20.2%
101413252622	STREET LIGHTING							0	
101413252623	TRAFFIC LIGHT ELECTRIC							0	
101413252626	GASOLINE AND OIL	5	5	5	250	5	150	145	2948.8%
101413252650	POSTAGE	81		23	100	85	100	15	17.8%
Total O&M		27,595	31,610	26,515	37,500	31,409	37,500	6,091	19.4%
Capital Outlay:									
101413253740	EQUIPMENT AND FURNISHINGS	0						0	
Total Capital		0	0	0	0	0	0	0	
Total Expenditures		65,160	72,284	67,622	81,660	69,362	82,875	13,513	19.5%

City of Barberton, Ohio

General Fund

Expenditures

Civil Service Commission

Human Resources Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101413351110	WAGES & SALARIES			4,604	9,250	8,123	10,000	1,877	23.1%
101413351120	MEMBERS SALARY	4,356	4,500	1,875	0			0	
101413351121	SECRETARY SALARY	3,080	3,067	1,378	0			0	
101413351210	HEALTH & LIFE INSURANCE	1,336	1,564	1,447	1,560	1,802	2,000	198	11.0%
101413351220	MEDICARE	105	107	111	135	115	150	35	30.8%
101413351230	OPERS	1,041	1,059	1,100	1,296	1,137	1,400	263	23.1%
101413351250	SEVERANCE PAY CONTRIBUTION	149	151	157	186	162	200	38	23.1%
101413351260	WORKERS' COMPENSATION	115	126	139	150	125	200	75	60.0%
Total Personal Services		10,182	10,574	10,811	12,577	11,465	13,950	2,485	21.7%
Operations & Maintenance:									
101413352320	TRAINING/TRAVEL	676		1,484	1,500		3,000	3,000	
101413352322	EDUCATION REIMBURSEMENT						4,000	4,000	
101413352330	PROFESSIONAL SERVICES	22,930	22,504	29,922	45,000	33,753	50,000	16,247	48.1%
101413352530	TELEPHONE	204	193	181	500	200	500	300	149.8%
101413352611	OFFICE SUPPLIES/OTHER	1,000		3,274	2,000		2,000	2,000	
101413352650	POSTAGE	78	52	40	100	61	100	39	65.0%
Total O&M		24,888	22,749	34,902	49,100	34,014	59,600	25,586	75.2%
Capital Outlay:									
101413353740	EQUIPMENT AND FURNISHINGS			487				0	
Total Capital		0	0	487	0	0	0	0	
Total Expenditures		35,070	33,323	46,200	61,677	45,478	73,550	28,072	61.7%

City of Barberton, Ohio

General Fund

Expenditures

Finance Department

Director of Finance

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101415151110	FINANCE DIRECTOR SALARY	42,264	42,264	116,166	171,000	170,868	177,000	6,132	3.6%
101415151111	EXECUTIVE ASSISTANT SALARY	28,002	28,734	12,457	0	0	0	0	
101415151112	CLERKS WAGES	35,742	35,239	15,343	0	0	0	0	
101415151113	ASSISTANT FINANCE DIRECTOR SALARY	38,652	39,619	17,181	0	0	0	0	
101415151210	HEALTH & LIFE INSURANCE	41,858	38,660	35,418	42,672	42,779	51,500	8,721	20.4%
101415151211	AFSCME CARE PLAN				0	0	0	0	
101415151220	MEDICARE	2,131	2,063	2,285	3,013	2,413	2,567	154	6.4%
101415151230	OPERS	20,234	20,421	22,561	25,122	23,923	24,780	858	3.6%
101415151250	SEVERANCE PAY CONTRIBUTION	3,031	2,917	3,223	3,517	3,418	3,540	122	3.6%
101415151260	WORKER'S COMPENSATION	2,111	2,442	2,677	3,125	3,110	3,540	430	13.8%
101415151292	GYM MEMBERSHIP REIMBURSEMENTS	800	1,807	1,680	2,400	1,200	2,400	1,200	100.0%
Total Personal Services		214,825	214,166	228,991	250,849	247,709	265,327	14,478	5.8%
Operations & Maintenance:									
101415152320	TRAINING/TRAVEL	3,600	522	334	4,000	100	4,000	3,900	3900.0%
101415152322	EDUCATION REIMBURSEMENT				0	0	0	0	
101415152330	PROFESSIONAL SERVICES	39,134	42,792	68,271	80,000	85,859	100,000	14,141	16.5%
101415152334	AUDIT	40,336	40,278	40,754	47,000	38,759	45,000	6,242	16.1%
101415152430	REPAIR AND MAINTENANCE	3,836	5,465	6,514	7,500	6,801	7,500	699	10.3%
101415152433	COPIER LEASE	428	1,259	2,291	2,400	2,270	2,700	430	18.9%
101415152444	SOFTWARE MAINTENANCE	5,038	5,915	11,240	15,000	10,737	15,000	4,263	39.7%
101415152530	TELEPHONE	0	(1,350)	0	100	0	100	100	
101415152560	MEMBERSHIPS	714	2,134	2,114	1,500	949	1,500	551	58.1%
101415152611	OFFICE SUPPLIES/SMALL EQUIPMENT	9,115	8,567	14,344	11,000	7,154	11,000	3,846	53.8%
101415152650	POSTAGE	1,405	606	534	600	579	700	121	20.9%
Total O&M		103,605	106,188	146,396	169,100	153,208	187,500	18,400	12.0%
Capital Outlay:									
101415153740	EQUIPMENT AND FURNISHINGS		3,900					0	
Total Capital		0	3,900	0	0	0	0	0	
Total Expenditures		318,430	324,255	375,387	419,949	400,916	452,827	32,878	8.2%

City of Barberton, Ohio
General Fund
Expenditures

Law Department
Law Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
10141535110	LAW DIRECTOR SALARY	56,557	56,557	283,408	515,290	485,397	500,000	14,603	3.0%
10141535111	EXECUTIVE ASSISTANTS	100,002	102,689	39,948	0	0	0	0	
10141535112	SALARIES OF ASSISTANTS	246,329	255,752	112,037	0	0	0	0	
10141535120	TEMPORARY SECRETARY				0	0	0	0	
101415351210	HEALTH & LIFE INSURANCE	96,306	100,546	94,753	140,819	116,322	145,000	28,678	24.7%
101415351220	MEDICARE	5,600	5,768	6,060	7,472	6,708	7,500	792	11.8%
101415351230	OPERS	56,404	57,517	60,955	72,141	67,867	71,000	3,133	4.6%
101415351250	SEVERANCE PAY CONTRIBUTION	8,058	8,300	8,708	10,306	9,708	10,500	792	8.2%
101415351260	WORKER'S COMPENSATION	5,381	6,801	7,617	8,425	8,402	10,500	2,098	25.0%
101415351292	GYM MEMBERSHIP REIMBURSEMENTS		0		1,600	0	1,600	1,600	
Total Personal Services		574,637	593,929	613,485	756,053	694,404	746,100	51,696	7.4%
Operations & Maintenance:									
101415352320	TRAINING/TRAVEL	2,481	1,402	48	4,000	1,234	4,000	2,766	224.1%
101415352330	PROFESSIONAL SERVICES	74,878	91,873	147,025	210,000	143,945	200,000	56,055	38.9%
101415352338	PUBLIC DEFENDER	31,960	26,860	33,680	40,000	8,549	40,000	31,451	367.9%
101415352339	INDICTMENT PROGRAM	4,019	97	59,071	40,000	91	20,000	19,909	21907.0%
101415352433	COPIER LEASE	1,287	1,886	1,951	2,500	2,714	2,500	(214)	(7.9%)
101415352530	TELEPHONE	509	483	410	1,200	510	1,200	690	135.5%
101415352560	MEMBERSHIPS	1,995	3,125	1,450	2,000	1,470	3,000	1,530	104.1%
101415352611	OFFICE SUPPLIES/OTHER	5,251	6,291	6,864	12,650	9,370	12,000	2,630	28.1%
101415352650	POSTAGE	870	504	511	1,100	605	1,000	395	65.4%
101415352823	COURT COSTS AND FILING FEES	0			150		150	150	
Total O&M		123,251	132,520	251,011	313,600	168,487	283,850	115,363	68.5%
Capital Outlay:									
101415353740	EQUIPMENT AND FURNISHINGS	355						0	
Total Capital		355	0	0	0	0	0	0	
Total Law Department		698,243	726,449	864,496	1,069,653	862,892	1,029,950	167,058	19.4%

City of Barberton, Ohio
General Fund
Expenditures

Safety Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101415551110	SAFETY DIRECTOR SALARY	37,771	29,405	31,110	34,372	34,794	50,000	15,206	43.7%
101415551210	HEALTH & LIFE INSURANCE	6,790	6,864	6,281	7,814	7,837	4,000	(3,837)	(49.0%)
101415551220	MEDICARE	532	414	439	499	489	725	236	48.2%
101415551230	OPERS	4,575	4,117	4,355	4,813	4,871	7,000	2,129	43.7%
101415551250	SEVERANCE PAY CONTRIBUTIOI	755	588	622	688	696	800	104	15.0%
101415551260	WORKERS' COMPENSATION	553	638	540	610	600	800	200	33.3%
Total Personal Services		50,976	42,025	43,348	48,796	49,288	63,325	14,037	28.5%
Operations & Maintenance:									
101415552320	TRAINING/TRAVEL	592	711	4,073	1,500	875	1,500	625	71.4%
#####	EDUCATION REIMBURSEMENT		3,447		4,000	3,924			
101415552330	PROFESSIONAL SERVICES				1,500		1,500	1,500	
101415552336	SWSCOM IT SERVICES	36,055	33,177	47,192	55,000	34,439	60,000	25,561	74.2%
101415552337	SWSCOM DISPATCH CONTRACT	892,054	798,058	936,418	1,200,000	1,011,956	1,200,000	188,044	18.6%
101415552520	AUTO INSURANCE							0	
101415552530	TELEPHONE	102	97	90	500	100	500	400	399.7%
101415552540	ADVERTISING	0	0		1,000			0	
101415552560	MEMBERSHIPS	0	100	350	500		1,000	1,000	
101415552611	OFFICE SUPPLIES/OTHER	368	3,546		1,000	136	1,000	864	634.2%
101415552626	GASOLINE AND OIL	20	20	20	200	20	200	180	922.5%
101415552650	POSTAGE		1					0	
101415552850	SUMMIT EMERGENCY SERVICE	13,855	13,855	13,855	20,000	13,855	15,000	1,145	8.3%
Total O&M		943,046	853,011	1,001,998	1,285,200	1,065,304	1,280,700	215,396	20.2%
Capital Outlay:									
101415553700	EQUIPMENT AND FURNISHINGS							0	
Total Capital		0	0	0	0	0	0	0	0.0%
Total Safety Director		994,022	895,036	1,045,345	1,333,996	1,114,592	1,344,025	229,433	20.6%

City of Barberton, Ohio
General Fund
Expenditures

Human Resources

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Personal Services:									
101416051110	WAGES & SALARIES			7,916	16,776	14,493	58,000	43,507	300.2%
101416051111	ADMIN. COORD. of PERSONNEL	12,321	12,269	5,513	0			0	
101416051210	HEALTH & LIFE INSURANCE	5,038	5,477	5,011	6,237	6,256	14,300	8,044	128.6%
101416051220	MEDICARE	167	167	184	249	198	841	643	325.0%
101416051230	OPERS	1,725	1,718	1,880	2,355	2,029	8,120	6,091	300.2%
101416051250	SEVERANCE PAY CONTRIBUTION	246	245	269	339	290	1,160	870	300.1%
101416051260	WORKERS' COMPENSATION	183	208	225	270	259	1,160	901	347.6%
101416051292	GYM MEMBERSHIP REIMBURSE		373	400	800	773	800	27	3.5%
	Total Personal Services	19,679	20,457	21,397	27,026	24,299	84,381	60,082	247.3%
Operations & Maintenance:									
101416052320	TRAINING/TRAVEL	3,702	4,024	4,527	5,000	5,343	10,000	4,657	87.1%
101416052322	EDUCATION REIMBURSEMENT	361			4,000		4,000	4,000	
101416052330	PROFESSIONAL SERVICES	68,332	19,730	44,643	50,000	18,865	50,000	31,135	165.0%
101416052333	EMPLOYEE EXAMINATIONS	0	19,735	24,018	25,000	14,572	27,000	12,428	85.3%
101416052347	W.C. ADMINISTRATION	4,355		4,355	5,000	4,355	5,000	645	14.8%
101416052355	EMPLOYEE ASSISTANCE	0	1,800		5,000		5,000	5,000	
101416052363	PUBLICATIONS	0		50	300		200	200	
101416052530	TELEPHONE	407	387	361	1,250	400	1,250	850	212.3%
101416052560	MEMBERSHIPS	444		1,250	1,250	350	1,250	900	257.1%
101416052611	OFFICE SUPPLIES	2,370	1,608	3,497	4,000	3,298	5,000	1,702	51.6%
101416052650	POSTAGE	103	148	140	100	159	200	41	25.8%
	Total O&M	80,075	47,432	82,842	100,900	47,343	108,900	61,557	130.0%
Capital Outlay:									
101416053700	EQUIPMENT		1,465				15,000	15,000	
	Total Capital	0	1,465	0	0	0	15,000	15,000	
	Total Human Resources	99,754	69,354	104,239	127,926	71,642	208,281	136,639	190.7%

City of Barberton, Ohio
General Fund
Expenditures

Information Systems Department

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101416551110	SALARY/WAGES	33,233	32,813	36,021	36,854	37,095	38,250	1,155	3.1%
101416551210	HEALTH & LIFE INSURANCE	10,907	10,891	9,969	11,417	11,416	13,750	2,334	20.4%
101416551211	AFSCME CARE PLAN							0	
101416551220	MEDICARE	454	445	492	535	504	555	51	10.1%
101416551230	OPERS	4,653	4,560	5,006	5,160	5,134	5,355	221	4.3%
101416551250	SEVERANCE PAY CONTRIBUTION	665	656	721	738	742	765	23	3.1%
101416551260	WORKERS COMPENSATION	470	561	602	700	695	765	70	10.0%
Personal Services		50,381	49,927	52,811	55,404	55,586	59,440	3,854	6.9%
Operations & Maintenance:									
101416552320	TRAINING/TRAVEL	0			2,000		2,000	2,000	
101416552336	SWSCOM IT SERVICE	18,438	18,556	23,904	24,000	16,582	24,000	7,418	44.7%
101416552356	COMPUTER NETWORK SUPPORT SERVICES			75	4,000	4,000	4,000	0	0.0%
101416552430	REPAIR AND MAINTENANCE	26,645	12,638	79,830	60,000	60,096	65,000	4,904	8.2%
101416552444	SOFTWARE RENEWAL	9,371	8,130	8,611	30,000	29,287	30,000	713	2.4%
101416552530	TELEPHONE	6,829	6,480	6,946	10,000	6,950	8,000	1,050	15.1%
101416552535	ROADRUNNER SERVICE	17,824	15,029	16,850	15,000	15,713	15,000	(713)	(4.5%)
101416552614	MINOR EQUIPMENT/REPLACEMENT	10,688	5,473	2,874	10,000	8,655	10,000	1,345	15.5%
Total O&M		89,794	66,306	139,089	155,000	141,283	158,000	16,717	11.8%
Capital Outlay:									
101416553740	EQUIPMENT AND FURNISHINGS				60,000	52,615	5,000	(47,615)	(90.5%)
Total Capital		0	0	0	60,000	52,615	5,000	(47,615)	0.0%
Total Information Systems		140,176	116,233	191,899	270,404	249,484	222,440	(27,045)	(10.8%)

City of Barberton, Ohio
General Fund
Expenditures

Building Maintenance
Service Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101419451110	BUILDING MAINTENANCE WAGES		6,846	7,350	7,888	8,028	8,500	472	5.9%
101419451120	ELEVATOR OPERATOR WAGES				0			0	
101419451210	HEALTH & LIFE INSURANCE		2,478	2,492	2,855	2,854	3,450	596	20.9%
101419451211	AFSCME CARE PLAN							0	
101419451220	MEDICARE		99	106	115	115	123	8	7.1%
101419451230	OPERS		958	1,029	1,105	1,124	1,190	66	5.9%
101419451250	SEVERANCE PAY CONTRIBUTION		137	147	158	161	170	9	5.9%
101419451260	WORKERS' COMPENSATION	36		126	145	142	170	28	19.9%
Total Personal Services		36	10,518	11,249	12,266	12,423	13,603	1,180	9.5%
Operations & Maintenance:									
101419452330	PROFESSIONAL SERVICES			1,089	5,000	4,839	5,000	161	3.3%
101419452348	BUILDING SECURITY			24,472	0	25,495	25,000	(495)	(1.9%)
101419452401	ELEVATOR MAINTENANCE	13,873	10,419	8,223	12,500	38,316	12,000	(26,316)	(68.7%)
101419452420	JANITORIAL SERVICE	44,946	48,836	49,271	50,000	48,820	50,000	1,180	2.4%
101419452421	WINDOW CLEANING CONTRACT	1,400	1,500	2,300	3,000	1,600	3,000	1,400	87.5%
101419452423	CITY BLDGS DUMPSTER PICKUP	1,557	1,286	1,258	0	926	1,500	574	62.1%
101419452430	REPAIR AND MAINTENANCE	22,256	4,696	1,137	10,000	9,521	5,000	(4,521)	(47.5%)
101419452433	COPY MACHINE LEASE/MAINTENANCE	320	904	1,016	5,000	1,144	3,000	1,856	162.3%
101419452440	OFFICE SPACE LEASE	7,451	7,848	8,312	5,000	8,864	7,000	(1,864)	(21.0%)
101419452521	PROPERTY INSURANCE	2,829	3,467	8,929	15,000	6,659	10,000	3,341	50.2%
101419452530	TELEPHONE	204	193	181	500	200	500	300	149.8%
101419452602	CITY STATIONARY	0	493		500		500	500	
101419452612	OPERATING SUPPLIES	6,895	6,178	8,796	10,000	9,578	10,000	422	4.4%
101419452613	REPAIR AND MAINT. SUPPLIES	4,256	71,097	74,104	80,000	35,638	50,000	14,362	40.3%
101419452621	EAST OHIO GAS	20,079	21,215	17,075	20,000	23,563	20,000	(3,563)	(15.1%)
101419452622	ELECTRIC POWER	59,081	61,314	117,310	85,000	108,015	90,000	(18,015)	(16.7%)
101419452626	GASOLINE & OIL		245	321	200	3,143	250	(2,893)	(92.0%)
101419452643	COPY MACHINE SUPPLIES	3,218		1,795	3,000		2,000	2,000	
Total O&M		188,364	239,691	325,586	304,700	326,321	294,750	(31,571)	(9.7%)
Capital Outlay:									
101419453720	BUILDINGS							0	
101419453725	IMPROVEMENTS OTHER THAN BUILDINGS				5,000			0	
Total Capital		0	0	0	5,000	0	0	0	0.0%
Total Building Maintenance		188,400	250,209	336,835	321,966	338,744	308,353	(30,391)	(9.0%)

City of Barberton, Ohio
General Fund
Expenditures

Miscellaneous
Mayor; Finance Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101419551235	UNEMPLOYMENT				3,000	12,281	5,000	(7,281)	(59.3%)
101419551270	COBRA	36,665	43,746	38,157	45,000	35,061	45,000	9,939	28.3%
101419551280	RETIREE HEALTH & LIFE	42,519	49,900	50,385	55,000	54,118	55,000	882	1.6%
101419551281	RETIREE MEDICAL REIMBURSEMENT							0	
Total Personal Services		79,184	93,646	88,542	103,000	101,459	105,000	3,541	3.5%
Operations & Maintenance:									
101419552310	COUNTY AUDITOR FEES	25,580	22,987	36,583	30,000	34,381	35,000	619	1.8%
101419552311	DELINQUENT TAX ADVERTISING	38	69	112	200	125	200	75	60.2%
101419552312	ELECTIONS	18,397	37,311	24,656	45,000	3,854	40,000	36,146	937.9%
101419552323	DELINQUENT COLLECT. SALARY	4,897	4,328	4,360	7,000	5,123	7,000	1,877	36.6%
101419552324	SUMMIT COUNTY HEALTH DISTRICT	112,607	112,397	112,102	120,000	119,301	120,000	699	0.6%
101419552325	COX - POWELL DEVELOPER GRANT								
101419552330	PROFESSIONAL SERVICES	13,994	16,006					0	
101419552423	PUBLIC STREET CONTAINER PICKUP				5,000			0	
101419552438	FUEL SYSTEM REPAIR & MAINTENANCE			1,007	2,000		2,000	2,000	
101419552522	GENERAL LIABILITY INSURANCE	69,162	71,937	85,009	95,000	90,952	95,000	4,048	4.5%
101419552540	GENERAL ADVERTISING	3,515	2,967	2,460	4,000	2,123	4,000	1,877	88.4%
101419552560	OHIO MUNICIPAL LEAGUE	3,157	3,002	3,002	3,299	3,002	3,300	298	9.9%
101419552628	RADIO MAINTENANCE	2,676	2,645	2,640	2,800	2,640	2,800	160	6.1%
101419552650	POSTAGE	1,164	2,771	2,370	2,000	2,071	2,200	129	6.2%
101419552824	AMATS FUND	5,588	6,000	5,841	6,000	5,667	6,000	333	5.9%
101419552832	COMMITTED FUNDS OPER. & MAINT.	250,000	6,200					0	
101419552840	REAL ESTATE TAXES	41,403	47,109	87,716	80,000	70,571	80,000	9,429	13.4%
101419552910	TREASURY FEES	32,848	33,735	40,451	45,000	54,754	50,000	(4,754)	(8.7%)
101419552915	BANK CARD FEES	365	300	250	600	100	500	400	400.0%
101419553331	LEGAL FEES							0	
Total O&M		585,391	369,765	408,558	447,899	394,663	448,000	53,337	13.5%
Capital Outlay:									
101419553710	LAND & LAND IMPROVEMENTS						508,157		
101419553790	COMMITTED FUNDS CAPITAL EXPENDITURE	107,370	2,061,792	332,645				0	
Total Capital		107,370	2,061,792	332,645	0	0	508,157	508,157	0.0%
Debt Service:									
101421054912	CAPITAL LEASE PRINCIPAL						20,650		
101421054922	CAPITAL LEASE INTEREST						7,300		
101419554950	DEBT ISSUE COST					500		(500)	(100.0%)
Total Capital		0	0	0	0	500	27,950	27,450	0.0%
Total Expenditures		664,575	2,525,203	829,745	550,899	496,622	1,089,107	56,878	11.5%

City of Barberton, Ohio
General Fund
Expenditures

Police Department
Police Chief

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR/(DECR.)	
					BUDGET	ACTUAL		\$	%
DEPARTMENTAL REVENUE									
Intergovernmental Revenue:									
101000043401	BULLET PROOF VEST REIMBURSEMENTS	0	638	15,220	1,000		10,000	10,000	
101000043408	FEDERAL HIDTA GRANT	1,124	325	325	250		0	0	
101000043409	SCHOOL COP REIMB.	300,000	200,000	200,000	200,000	200,000	200,000	0	0.0%
101000043412	AMHA PROTECTIVE SERVICE	3,528	3,528	3,528	3,525	3,528	3,528	0	0.0%
101000043414	COPS GRANT					243,125	150,000	(93,125)	(38.3%)
101000043434	SCHOOL PATROL REIMB.	45,746	52,592	47,365	45,000		48,000	48,000	
101000043436	JUVENILE DIVERSION PROGRAM GRANT	22,000	22,000	22,000	22,000	10,000	10,000	0	0.0%
							7,000		
	Total Intergovernmental Revenue	372,398	279,082	288,438	271,775	456,652	428,528	(28,124)	(6.2%)
Charges for Services:									
101000044210	FUNERAL ESCORT SERVICE	11,855	12,240	14,400	11,000	11,775	12,000	225	1.9%
101000044215	TOWING/IMPOUNDING FEES	133,493	119,874	104,711	110,000	114,438	111,000	(3,438)	(3.0%)
101000044220	PRISONER BILLING						0	0	
101000044250	ACCIDENT REPORTS	33	33	18	30	952	775	(177)	(18.5%)
101000048216	WEB ID	23,585	22,395	24,883	22,000	18,454	25,000	6,546	35.5%
	Total Charges for Servives	168,966	154,542	144,012	143,030	145,618	148,775	3,157	2.2%
	Total Departmental Revenue	541,364	433,624	432,450	414,805	602,270	577,303	(24,967)	(4.1%)

City of Barberton, Ohio
General Fund
Expenditures

Police Department
Police Chief

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR/(DECR.)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Personal Services:									
101421051110	POLICE WAGES	3,380,497	3,485,381	3,992,850	4,628,079	4,548,057	5,050,000	501,943	11.0%
101421051111	ADMINISTRATIVE ASSISTANT	54,832	57,222	26,272			0	0	
101421051112	COMMUNICATIONS COORDINATOR						0	0	
101421051113	DISPATCH/JAILOR WAGES					10,852	0	(10,852)	(100.0%)
101421051115	ARRA POLICE WAGES						0	0	
101421051116	JAILOR/RESERVE WAGES	226,676	269,044	118,103			0	0	
101421051120	CLERK/SECRETARY	8,328	6,308	16,372			0	0	
101421051121	SCHOOL PATROL	41,543	45,952	19,913			0	0	
101421051124	DIVERSION SPECIALIST	0					0	0	
101421051130	COPS 2015-WAGES		4,744	21,393			0	0	
101421051135	ARPA RETENTION GRANT INCENTIVE		148,000				0	0	
101421051140	AG LAW ENFORCEMENT DIVERSION GRANT						0	0	
101421051210	HEALTH & LIFE INSURANCE	756,226	780,119	750,735	934,229	913,481	1,125,000	211,519	23.2%
101421051211	AFSCME CARE PLAN						0	0	
101421051212	ARRA HEALTH AND LIFE INSURANCE						0	0	
101421051213	COPS 2015-HEALTH INSURANCE		9	9,968		29,589	0	(29,589)	(100.0%)
101421051220	MEDICARE	53,092	58,326	59,277	67,436	64,930	72,000	7,070	10.9%
101421051221	ARRA MEDICARE						0	0	
101421051222	COPS 2015-MEDICARE		69	763		1,335	0	(1,335)	(100.0%)
101421051225	FICA						0	0	
101421051230	OPERS	51,306	52,994	62,869	70,212	67,759	73,000	5,241	7.7%
101421051231	POLICE PENSION	539,048	586,837	593,536	640,189	578,125	655,000	76,875	13.3%
101421051232	ARRA POLICE PENSION						0	0	
101421051233	COPS 2015-POLICE PENSION		925	11,089		32,871	0	(32,871)	(100.0%)
101421051250	SEVERANCE PAY CONTRIBUTION	75,183	79,546	84,896	93,015	93,929	105,000	11,071	11.8%
101421051260	WORKERS' COMPENSATION	53,680	62,658	73,339	81,175	76,838	90,200	13,362	17.4%
101421051261	ARRA WORKERS' COMPENSATION						0	0	
101421051262	COPS 2015-WORKERS COMPENSATION			379		4,116	0	(4,116)	(100.0%)
101421051263	COPS 2015-HIRING COSTS						0	0	
101421051280	RETIRED EMPLOYEE BENEFITS	12,991	18,545	18,545	20,000	21,365	21,500	135	0.6%
101421051290	CLOTHING ALLOWANCE	46,729	48,292	49,333	55,150	52,233	56,000	3,767	7.2%
101421051292	GYM MEMBERSHIP REIMBURSEMENTS	6,325	9,559	8,337	12,500	9,315	14,000	4,685	50.3%
Total Personal Services		5,306,454	5,714,529	5,917,968	6,601,985	6,504,796	7,261,700	756,904	11.6%

City of Barberton, Ohio
General Fund
Expenditures

Police Department
Police Chief

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR/(DECR.)	
					BUDGET	ACTUAL		\$	%
	Operations & Maintenance:								
101421052320	TRAINING/TRAVEL	20,360	28,738	31,078	35,000	35,938	47,500	11,562	32.2%
101421052321	CHIEF-TRAINING/TRAVEL	2,000	3,000	3,997	4,000			0	
101421052329	CONTINUING PROFESSIONAL TRAINING	2,500	3,000	3,258	10,000	8,316	11,700	3,384	40.7%
101421052330	PROFESSIONAL SERVICES		2,075			9,833	10,000	167	1.7%
101421052341	DOG IMPOUNDING	1,377	1,564	2,000	2,500	2,550	2,500	(50)	(2.0%)
101421052342	TOWING/IMPOUNDING CONTRACT	45,390	51,875	46,275	58,075	48,740	58,075	9,335	19.2%
101421052345	WEB ID	18,978	19,737	15,651	25,000	13,048	19,000	5,953	45.6%
101421052362	L.E.A.D.S.	1,100	1,300	1,200	2,200	2,200	2,300	100	4.5%
101421052426	CAR WASH CONTRACT	1,945	1,500	1,749	1,750	1,749	1,750	1	0.1%
101421052430	REPAIR AND MAINTENANCE	11,794	10,600	18,750	23,000	11,678	23,000	11,322	97.0%
101421052433	COPIER LEASE	356	1,800	3,015	5,100	3,752	5,300	1,548	41.2%
101421052455	EQUIPMENT MAINTENANCE CONTRACTS	69,546	62,395	122,038	123,411	122,521	136,000	13,479	11.0%
101421052520	AUTO INSURANCE	8,125	9,494	10,829	12,000	8,773	10,000	1,227	14.0%
101421052521	PROPERTY INSURANCE	36	44	54	75	74	100	26	35.5%
101421052522	POLICE PROFESSIONAL LIABILITY	43,713	45,264	62,221	62,000	54,423	62,000	7,577	13.9%
101421052530	TELEPHONE	5,586	17,769	18,369	50,000	66,220	50,000	(16,220)	(24.5%)
101421052560	MEMBERSHIPS	2,042	5,000	3,795	8,000	3,178	8,000	4,822	151.7%
101421052611	OFFICE SUPPLIES/OTHER	19,335	20,093	18,621	22,000	19,779	23,000	3,221	16.3%
101421052614	MINOR EQUIPMENT REPLACEMENT	18,867	19,342	30,670	31,000	27,559	32,000	4,441	16.1%
101421052615	MOTOR MAINTENANCE SUPPLIES	23,097	25,528	30,221	31,000	27,009	32,000	4,991	18.5%
101421052618	BULLET PROOF VEST REPLACEMENT	9,795	7,272	14,439	15,000	6,262	15,000	8,738	139.5%
101421052619	BICYCLE PATROL PROGRAM	1,685	1,572	5,419	6,500	5,465	6,500	1,035	18.9%
101421052626	GASOLINE AND OIL	72,507	77,964	94,932	85,000	111,091	100,000	(11,091)	(10.0%)
101421052628	RADIO MAINTENANCE	19,219	21,218	21,120	29,000	10,440	29,000	18,560	177.8%
101421052630	JAIL OPERATIONS	28,683	16,674	16,257	35,000	18,740	25,000	6,260	33.4%
101421052632	DARE SUPPLIES	1,968	2,494	3,045	3,000	2,690	3,000	310	11.5%
101421052644	RANGE SUPPLIES	14,634	24,398	21,181	27,000	27,000	27,000	0	0.0%
101421052650	POSTAGE	1,490	2,868	1,320	2,700	2,188	2,800	612	28.0%
101421052659	CANINE PROGRAM			140	9,000	140	10,000	9,860	7042.9%
101421052661	NEW HIRE/RESERVE UNIFORMS	36,252	28,739	45,136	52,000	42,221	52,000	9,779	23.2%
101421052800	INVESTIGATION	18,139	17,052	20,350	30,000	22,157	30,000	7,843	35.4%
	Total O&M	500,519	530,369	667,131	800,311	715,733	834,525	118,792	16.6%

City of Barberton, Ohio
General Fund
Expenditures

Police Department
Police Chief

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR/(DECR.)	
					BUDGET	ACTUAL		\$\$	%
	Capital Outlay:								
101421053740	EQUIPMENT AND FURNISHINGS	41,997	89,450	258,582	35,000	37,234	35,000	(2,234)	(6.0%)
101421053750	VEHICLES		124,034	13,535	140,000	204,964	140,000	(64,964)	(31.7%)
	Total Capital Outlay	41,997	213,484	272,117	175,000	242,198	175,000	(67,198)	(27.7%)
	Debt Service:								
101421054912	CAPITAL LEASE PRINCIPAL				29,895	29,892	31,650		
101421054922	CAPITAL LEASE INTEREST				7,025	7,022	5,300		
	Total Debt Service	0	0	0	36,920	36,914	36,950	36	0.1%
Total Police Department Expenditures		5,848,971	6,458,382	6,857,216	7,614,216	7,499,641	8,308,175	808,534	10.8%
Departmental Revenue Over (Under) Expenditures		(5,307,607)	(6,024,758)	(6,424,766)	(7,199,411)	(6,897,371)	(7,730,872)	(833,501)	12.1%

City of Barberton, Ohio
General Fund
Expenditures

Fire Department
Fire Chief

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL	BUDGET	\$\$	%
EXPENDITURES									
Personal Services:									
101422051110	FIREFIGHTERS WAGES	3,997,509	4,027,841	3,983,174	4,371,721	4,425,873	4,562,100	136,227	3.1%
101422051111	ADMINISTRATIVE ASSISTANT	50,338	51,586	22,656				0	
101422051210	HEALTH & LIFE INSURANCE	725,389	687,795	648,889	848,898	873,263	1,100,000	226,737	26.0%
101422051220	MEDICARE	61,576	62,341	57,270	65,273	65,967	66,150	184	0.3%
101422051230	OPERS	7,047	7,222	7,598	8,016	8,113	8,290	177	2.2%
101422051231	FIRE PENSION	807,139	802,824	803,514	879,072	830,503	950,000	119,497	14.4%
101422051250	SEVERANCE PAY CONTRIBUTION	87,040	87,945	81,109	89,411	93,651	97,000	3,349	3.6%
101422051260	WORKERS' COMPENSATION	54,784	68,329	74,871	77,500	77,306	91,242	13,936	18.0%
101422051280	RETIRED LIFE INSURANCE	11,992	17,433	16,473		17,656	20,000	2,344	13.3%
101422051290	CLOTHING ALLOWANCE	47,450	45,400	49,600	63,800	61,333	64,400	3,067	5.0%
101422051292	GYM MEMBERSHIP REIMBURSEMENTS	297	666	692	800	800	800	0	0.0%
Personal Services		5,850,562	5,859,382	5,745,846	6,404,491	6,454,465	6,959,982	505,518	7.8%

City of Barberton, Ohio
General Fund
Expenditures

Fire Department
Fire Chief

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL	BUDGET	\$\$	%
	Operations & Maintenance:								
101422052320	TRAINING/TRAVEL	13,330	14,061	10,340	25,000	28,003	40,000	11,997	42.8%
101422052330	PROFESSIONAL SERVICES	93,672	97,497	84,321	81,500	147,498	135,000	(12,498)	(8.5%)
101422052427	LAUNDRY SERVICE	12,718	12,829	13,671		13,811	19,000	5,189	37.6%
101422052430	REPAIR AND MAINTENANCE	66,387	134,583	103,219	85,000	88,596	95,000	6,404	7.2%
101422052433	COPIER LEASE	124	1,027	1,400	2,700	3,242	2,700	(542)	(16.7%)
101422052434	RADIO SUPPLIES AND REPAIRS	1,478	3,231	6,374	20,000	8,667	20,000	11,333	130.8%
101422052435	SMALL EQUIPMENT AND FURNIS	6,757	22,541	6,328	14,000	12,335	14,000	1,665	13.5%
101422052520	AUTO INSURANCE	15,745	17,910	26,391	28,000	23,990	28,000	4,010	16.7%
101422052521	PROPERTY INSURANCE	4,101	5,026	6,968	7,500	7,008	7,500	492	7.0%
101422052522	EMT MALPRACTICE INSURANCE	765	792	873	1,000	938	1,000	62	6.7%
101422052530	TELEPHONE	9,544	12,582	13,942	11,000	12,063	12,000	(63)	(0.5%)
101422052560	MEMBERSHIPS	150	1,054	858	1,500	926	2,000	1,074	116.0%
101422052610	TURN OUT GEAR REPLACEMENT	9,903	34,610	56,935	40,000	62,498	64,400	1,902	3.0%
101422052611	OFFICE SUPPLIES/OTHER	1,423	1,282	1,108	1,650	653	1,650	997	152.7%
101422052612	OPERATING SUPPLIES	16,683	18,021	17,702	25,000	45,839	30,000	(15,839)	(34.6%)
101422052613	REPAIR & MAINTENANCE SUPPLIES	9,220	15,906	11,820	14,000	14,117	20,000	5,883	41.7%
101422052621	EAST OHIO GAS	7,267	5,667	6,203	10,000	7,852	12,000	4,148	52.8%
101422052622	ELECTRIC POWER	28,464	23,458	20,895	35,000	31,737	37,000	5,263	16.6%
101422052626	GASOLINE AND OIL	34,915	29,461	26,977	30,000	29,490	35,000	5,510	18.7%
101422052628	RADIO MAINTENANCE	17,393	17,552	17,380	15,000	29,247	19,000	(10,247)	(35.0%)
101422052636	TOOLS AND EQUIPMENT	13,128	12,595	54,864	14,500	6,624	14,500	7,876	118.9%
101422052642	ANNUAL SERVICE AGREEMENTS	26,697	78,487	48,723	55,000	54,885	57,000	2,115	3.9%
101422052650	POSTAGE	268	343	358	400	226	500	274	121.0%
101422052652	SAFETY EQUIPMENT DX	6,115	6,074	1,682	7,500	295	7,500	7,205	2442.9%
101422052654	EMS SUPPLIES	30,948	66,209	41,481	53,150	62,808	60,000	(2,808)	(4.5%)
101422052662	AIR MASK REPAIR/UPGRADE	6,594	12,273	16,916	20,000	25,101	18,000	(7,101)	(28.3%)
Total O&M		433,790	645,071	597,730	598,400	718,446	752,750	34,304	4.8%

City of Barberton, Ohio
General Fund
Expenditures

Fire Department
Fire Chief

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Capital Outlay:								
	(See Fund 206 Fire Levy additional capital budget)								
101422053720	BUILDINGS	61,100					58,000	58,000	
101422053725	IMPROVEMENTS OTHER THAN BUILDINGS				25,000		15,000	15,000	
101422053740	EQUIPMENT AND FURNISHINGS		7,550				22,500	22,500	
101422053750	VEHICLES						0	0	
	Total Capital Outlay	61,100	7,550	0	25,000	0	95,500	95,500	#DIV/0!
	Debt Service:								
101422054912	CAPITAL LEASE PRINCIPAL						57,525		
101422054922	CAPITAL LEASE INTEREST						10,125		
	Total Debt Service	0	0	0	0	0	67,650	67,650	
	Total Fire Department	6,345,451	6,512,003	6,343,575	7,027,891	7,172,911	7,875,882	702,971	9.8%

City of Barberton, Ohio
General Fund
Expenditures

Probation Department
Probation Officer

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Personal Services:									
101423551110	PROBATION OFFICER SALARY	63,505	65,075	117,991	162,862	127,685	170,590	42,905	33.6%
101423551111	ASSISTANT PROBATION OFFICERS	40,363	43,756	18,819				0	
101423551112	ASSISTANT PROBATION OFFICER II	42,480	43,661	18,925				0	
101423551113	PART TIME SECRETARY							0	
101423551210	HEALTH & LIFE INSURANCE	51,683	51,185	45,989	53,729	61,414	70,500	9,086	14.8%
101423551220	MEDICARE	2,005	2,092	2,133	2,362	2,901	2,500	(401)	(13.8%)
101423551230	P.E.R.S.	20,445	21,302	21,383	22,801	22,737	25,000	2,263	10.0%
101423551250	SEVERANCE PAY CONTRIBUTION	2,927	3,050	3,115	3,258	40,124	3,425	(36,699)	(91.5%)
101423551260	WORKERS' COMPENSATION	2,077	2,470	2,799	3,055	3,005	3,425	420	14.0%
101423551292	GYM MEMBERSHIP REIMBURSEMENTS							0	
Total Personal Services		225,485	232,590	231,154	248,067	257,867	275,440	17,573	6.8%
Operations & Maintenance:									
101423552320	TRAVEL/TRAINING							0	
101423552343	INCARCERATION PROGRAMS							0	
101423552430	REPAIR & MAINTENANCE							0	
101423552433	COPIER LEASE	2,369	1,580	1,619	2,500	1,180	2,750	1,570	133.1%
101423552530	TELEPHONE	407	387	361	300	400	525	125	31.2%
101423552611	OFFICE SUPPLIES/OTHER		316					0	
101423552650	POSTAGE							0	
101423552700	PROBATION FEE EXPENDITURES							0	
Total O&M		2,777	2,283	1,980	2,800	1,580	3,275	1,695	107.3%
Capital Outlay:									
101423553740	EQUIPMENT AND FURNISHINGS							0	
Total Capital		0							
Total Probation Department		228,262	234,873	233,134	250,867	259,447	278,715	19,268	7.4%

City of Barberton, Ohio

General Fund

Expenditures

Service Director

City Engineer

Building Commissioner

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Personal Services:									
101424051110	BLDG. COMMISSIONER	61,929	75,519	140,495	213,377	165,219	175,000	9,781	5.9%
101424051111	SECRETARY	20,621	30,514	15,846				0	
101424051112	BUILDING INSPECTOR	23,262	29,021	12,694				0	
101424051113	ELEC/HOUSING INSPECTOR							0	
101424051114	PROPERTY MAINT. INSPECTOR	12,017	12,543	5,489				0	
101424051115	ZONING INSPECTOR	13,144	9,880	4,283				0	
101424051116	INPECTOR	25,294	20,698	6,995				0	
101424051117	ENGINEER	8,066	9,816	4,257				0	
101424051120	PART-TIME TEMPORARY WAGES		11,287	4,396				0	
101424051210	HEALTH & LIFE INSURANCE	30,244	33,763	29,045	38,918	28,696	38,918	10,222	35.6%
101424051211	AFSCME CARE PLAN							0	
101424051220	MEDICARE	2,442	2,428	2,711	3,095	2,176	2,600	424	19.5%
101424051230	OPERS	22,761	23,653	26,481	29,873	19,685	25,000	5,315	27.0%
101424051250	SEVERANCE PAY CONTRIBUTION	3,407	3,382	3,783	4,268	3,039	3,500	461	15.2%
101424051260	WORKERS' COMPENSATION	2,276	2,774	3,450	3,800	3,753	3,500	(253)	(6.7%)
101424051292	GYM MEMBERSHIP REIMBURSEMENTS	1,393	950	460	2,000	1,083	2,000	917	84.7%
101424051291	BOOT/CLOTHING REIMBURSEMENT	1,161	969	300	2,000	1,901	2,000	99	5.2%
Total Personal Services		228,015	267,196	260,686	297,331	225,551	252,518	26,967	12.0%

City of Barberton, Ohio

General Fund

Expenditures

Service Director

City Engineer

Building Commissioner

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
Operations & Maintenance:									
101424052320	TRAINING/TRAVEL	1,958	3,423	8,004	5,000	3,314	5,000	1,686	50.9%
101424052330	PROFESSIONAL SERVICE	77,700	89,203	111,492	105,000	73,139	95,000	21,861	29.9%
101424052430	REPAIR AND MAINTENANCE	41	39	3,849	2,000	436	2,000	1,564	358.5%
101424052433	COPIER LEASE	2,142	3,067	3,283	4,000	3,438	4,000	562	16.4%
101424052460	BUILDING DEMOLITIONS	2,430	2,687	6,150	20,000	18,103	20,000	1,897	10.5%
101424052520	VEHICLE INSURANCE	317	354	1,417	2,000	1,289	2,000	711	55.2%
101424052530	TELEPHONE	5,853	7,927	8,682	7,500	9,603	7,500	(2,103)	(21.9%)
101424052540	ADVERTISING	1,998	770	2,398	2,000	1,392	2,000	608	43.7%
101424052580	MILEAGE REIMBURSEMENT	0			500		500	500	
101424052611	OFFICE SUPPLIES/OTHER	13,757	11,916	16,570	15,000	14,486	15,000	514	3.5%
101424052612	MATERIALS	632	482	382	1,500	805	1,500	695	86.4%
101424052615	AUTO MAINTENANCE/EXPENSE	2,000	394	1,556	2,000	1,578	2,000	422	26.7%
101424052626	GASOLINE & OIL	4,610	4,658	3,141	5,000	4,752	5,000	248	5.2%
101424052628	RADIO MAINTENANCE	1,376	1,202	1,200	1,600	600	1,600	1,000	166.7%
101424052650	POSTAGE	6,090	3,929	8,133	5,000	14,457	5,000	(9,457)	(65.4%)
Total O&M		120,902	130,052	176,258	178,100	147,393	168,100	20,707	14.0%
Capital Outlay:									
101424053740	EQUIPMENT AND FURNISHINGS			15,000				0	
Total Capital		0	0	15,000	0	0	0	0	0.0%
Total Building/Engineering		348,917	397,248	451,944	475,431	372,944	420,618	47,674	12.8%

City of Barberton, Ohio

General Fund

Expenditures

Signal Department

Street Superintendent

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101425051110	WAGES & SALARIES			37,521	69,882	68,623	72,000	3,377	4.9%
101425051111	SIGNAL DEPARTMENT WAGES	60,410	65,211	28,278	0			0	
101425051210	HEALTH & LIFE INSURANCE	17,451	17,426	15,951	18,266	18,266	22,000	3,734	20.4%
101425051211	AFSCME CARE PLAN							0	
101425051220	MEDICARE	871	940	948	1,014	988	1,045	57	5.8%
101425051230	OPERS	8,457	9,129	9,212	9,784	9,607	10,080	473	4.9%
101425051250	SEVERANCE PAY CONTRIBUTION	1,208	1,304	1,316	1,399	1,372	1,440	68	4.9%
101425051260	WORKERS COMPENSATION	896	1,020	1,197	1,300	1,270	1,440	170	13.4%
101425051291	CLOTHING REIMBURSEMENTS	517	450	428	700	507	700	193	37.9%
101425051292	GYM MEMBERSHIP REIMBURSEMENTS				400	400	400	0	0.0%
Total Personal Services		89,811	95,480	94,851	102,745	101,034	109,105	8,071	9.3%
Operations & Maintenance:									
101425052302	CONTRACTED SERVICES	3,800	947	5,273	5,000	3,800	5,000	1,200	31.6%
101425052520	AUTO INSURANCE	755	845	942	1,500	856	1,300	444	51.8%
101425052530	TELEPHONE				1,000		1,000	1,000	
101425052613	REPAIR & MAINTENANCE SUPPLIES	2,630	3,207	2,477	3,000	4,067	3,000	(1,067)	(26.2%)
101425052617	SIGNAL MAINTENANCE SUPPLIES							0	
101425052626	GASOLINE AND OIL	3,280	2,201	1,593	3,000	1,496	3,000	1,504	100.6%
101425052810	DAMAGE CLAIMS							0	
Total O&M		10,465	7,200	10,285	13,500	10,218	13,300	3,082	8.1%
Capital Outlay:									
101425053740	EQUIPMENT AND FURNISHINGS			24,665				0	
Total Capital		0	0	24,665	0	0	0	0	
Total Signal Department		100,276	102,680	129,801	116,245	111,252	122,405	11,153	10.0%

City of Barberton, Ohio

General Fund

Expenditures

Parks Administration

Parks Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR) \$\$	%
EXPENDITURES									
Personal Services:									
101451151110	DIRECTOR SALARY	57,979	59,428	140,262	206,319	198,796	213,000	14,204	7.1%
101451151111	CLERK SENIOR	53,564	54,298	23,355	-			0	
101451151112	DEPUTY DIRECTOR SALARY	26,259	28,327	12,636	-			0	
101451151113	EVENT COORDINATOR	40,431	43,410	19,884	-			0	
101451151210	HEALTH & LIFE INSURANCE	53,592	53,296	48,747	58,696	52,904	70,664	17,760	33.6%
101451151220	MEDICARE	2,485	2,588	2,753	2,992	2,781	3,100	319	11.5%
101451151230	P.E.R.S.	24,938	25,934	27,308	28,885	27,228	29,900	2,672	9.8%
101451151250	SEVERANCE PAY CONTRIBUTION	3,565	3,709	3,923	4,127	3,976	4,300	324	8.2%
101451151260	WORKERS' COMPENSATION	2,671	3,009	3,404	3,800	3,785	4,300	515	13.6%
101451151291	CLOTHING ALLOWANCE	400	400	400	750	750	750	0	0.0%
101451151292	GYM MEMBERSHIP REIMBURSEMENTS	1,160	1,170	1,100	2,000	700	2,000	1,300	185.7%
Total Personal Services		267,044	275,568	283,772	307,569	290,920	328,014	37,094	12.8%
Operations & Maintenance:									
101451152320	TRAINING/TRAVEL	2,998	5,360	11,766	12,000	5,807	16,000	10,193	175.5%
101451152330	PROFESSIONAL SERVICES / VISITO	2,744	26,119	15,239	20,000	19,269	20,000	731	3.8%
101451152433	COPY MACHINE RENT	1,029	1,215	2,225		2,678	3,000	322	12.0%
101451152520	AUTO INSURANCE	1,822	2,267	3,298	3,700	2,998	3,500	502	16.7%
101451152521	PROPERTY INSURANCE	1,773	2,174	2,899	3,100	2,749	3,200	451	16.4%
101451152530	TELEPHONE	0			400		400	400	
101451152540	MARKETING AND ADVERTISING	4,448	3,454	14,227	18,000	16,114	20,000	3,886	24.1%
101451152560	MEMBERSHIPS	3,776	7,870	5,876	9,000	9,107	9,400	293	3.2%
101451152611	OFFICE SUPPLIES/OTHER	362	419	581	500	469	500	31	6.5%
101451152634	VOLUNTEER PROGRAM SUPPLIES	0	120	166		200	200	0	0.2%
101451152650	POSTAGE	355	380	622	800	595	800	205	34.5%
101451152840	PROPERTY TAXES				800		800	800	
Total O&M		19,306	49,376	56,899	68,300	59,985	77,800	17,815	29.7%
Capital Outlay:									
101451153725	IMPROVEMENTS OTHER THAN BUILDING	79,994	227,908	80,001	25,000	29,740	80,000	50,260	169.0%
101451153740	EQUIPMENT AND FURNISHINGS							0	
101451153750	VEHICLES				80,000	72,155		(72,155)	(100.0%)
Total Capital		79,994	227,908	80,001	105,000	101,895	80,000	(21,895)	(21.5%)
Total Parks Administration		366,344	552,852	420,672	480,869	452,800	485,814	33,014	7.3%

City of Barberton, Ohio

General Fund

Expenditures

Senior Center Programs

Parks Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR) \$\$	%
EXPENDITURES									
Personal Services:									
101451251110	SENIOR CENTER SALARIES	26,259	40,003	56,906	77,764	72,637	80,200	7,563	10.4%
101451251111	GRANT FUNDED SALARIES				6,000			0	
101451251210	HEALTH & LIFE INSURANCE	5,453	5,416	4,943	7,575	10,697	13,000	2,303	21.5%
101451251220	MEDICARE	378	577	822	1,128	1,045	1,165	120	11.5%
101451251230	OPERS	3,662	5,569	7,933	10,887	10,114	11,250	1,136	11.2%
101451251250	SEVERANCE PAY CONTRIBUTION	525	800	1,138	1,556	1,453	1,610	157	10.8%
101451251260	WORKERS' COMPENSATION	365	443	734	1,438	1,098	1,610	512	46.6%
Total Personal Services		36,642	52,809	72,477	106,348	97,043	108,835	11,792	12.2%
Operations & Maintenance:									
101451252621	NATURAL GAS	3,200	2,648	2,868	3,500	2,763	3,500	737	26.7%
101451252622	ELECTRIC POWER	5,207	5,452	5,534	6,000	4,998	6,000	1,002	20.0%
101451252634	PROGRAM SUPPLIES	3,172	13,194	37,996	10,000	8,158	15,000	6,842	83.9%
101451252639	CLEANING SUPPLIES	21,762	18,580	23,371	25,000	23,167	25,000	1,833	7.9%
Total O&M		33,341	39,875	69,769	44,500	39,086	49,500	10,414	26.6%
Capital Outlay:									
101451253740	EQUIPMENT AND FURNISHINGS							0	
101451253750	VEHICLES								
Total Capital		0	0	-	-	0	-		
Total Senior Center Programs		69,983	92,684	142,246	150,848	136,129	158,335	22,206	16.3%

City of Barberton, Ohio
General Fund
Expenditures

Recreation Programs
Parks Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101451351110	WAGES & SALARIES			10,268	37,462	14,154	35,000	20,846	147.3%
101451351121	PARK POLICE WAGES							0	
101451351122	SUMMER PLAYGROUND WAGES	3,360	4,684	630				0	
101451351123	WINTER RECREATION WAGES	400	871	600				0	
101451351220	MEDICARE	47	68	158	559	205	500	295	143.7%
101451351230	OPERS	0	656	1,526	5,345	1,982	5,000	3,018	152.3%
101451351250	SEVERANCE PAY CONTRIBUTION	67	94	218	750	283	700	417	147.3%
101451351260	WORKERS' COMPENSATION		63	102	250	222	700	478	215.5%
Total Personal Services		3,875	6,435	13,502	44,366	16,846	41,900	25,054	148.7%
Operations & Maintenance:									
101451352302	CONTRACTUAL SERVICES	10,269	9,580	8,506	16,800	210	18,000	17,790	8471.4%
101451352349	FIREWORKS	10,500	10,500	8,750	15,000	12,750	18,000	5,250	41.2%
101451352530	TELEPHONE	0			125		200	200	
101451352580	MILEAGE REIMBURSEMENT	0						0	
101451352612	OPERATING SUPPLIES	412	2,074	5,133	2,500	8,144	3,500	(4,644)	(57.0%)
Total O&M		21,181	22,155	22,389	34,425	21,104	39,700	18,596	88.1%
Total Recreation Programs		25,056	28,590	35,891	78,791	37,950	81,600	43,650	115.0%

City of Barberton, Ohio

General Fund

Expenditures

Parks Maintenance

Parks Supervisor

ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	INCR (DECR)	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	\$\$	%
EXPENDITURES									
Personal Services:									
101452151110	MAINT EMPLOYEES SALARY	117,549	128,069	228,941	272,857	256,983	281,045	24,062	9.4%
101452151120	SEASONAL MAINTENANCE	17,613	38,782	9,461				0	
101452151130	SPECIAL EVENTS	4,720						0	
101452151210	HEALTH & LIFE INSURANCE	36,541	37,794	49,227	62,592	55,926	67,650	11,724	21.0%
101452151211	AFSCME CARE PLAN							0	
101452151220	MEDICARE	2,021	2,411	3,459	3,957	3,720	4,075	355	9.5%
101452151230	OPERS	19,584	23,359	33,376	38,201	35,978	39,350	3,372	9.4%
101452151250	SEVERANCE PAY CONTRIBUTION	2,798	3,337	4,768	5,458	5,140	5,650	510	9.9%
101452151260	WORKERS' COMPENSATION	1,886	2,361	3,062	4,694	4,601	5,650	1,049	22.8%
101452151290	UNIFORM ALLOWNANCE							0	
101452151291	CLOTHING REIMBURSEMENTS	600	1,148	2,468	2,400	2,700	2,400	(300)	(11.1%)
101452151292	GYM MEMBERSHIP REIMBURSEMENTS	800	400	400	1,600	400	1,600	1,200	300.0%
Total Personal Services		204,112	237,662	335,162	391,759	365,447	407,420	41,973	11.5%
Operations & Maintenance:									
101452152302	CONTRACTED SERVICES	9,741	17,387	13,886	18,000	13,895	15,000	1,105	8.0%
101452152430	REPAIR AND MAINTENANCE	4,692	6,130	6,944	10,000	8,992	15,000	6,008	66.8%
101452152530	TELEPHONE	0	30	0	600			0	
101452152601	CHEMICALS	225	429	429	750	90	750	660	734.7%
101452152612	OPERATING SUPPLIES	11,476	8,139	9,401	11,500	8,269	12,600	4,331	52.4%
101452152613	REPAIR AND MAINT. SUPPLIES	6,723	10,141	7,636	9,000	4,635	9,000	4,365	94.2%
101452152622	ELECTRIC POWER	20,525	22,721	23,297	22,500	33,045	30,000	(3,045)	(9.2%)
101452152626	GASOLINE AND OIL	18,653	16,342	13,035	17,000	15,565	18,000	2,435	15.6%
101452152628	RADIO MAINTENANCE	3,163			3,500			0	
101452152652	SAFETY SUPPLIES	500	500	96	750	638	750	112	17.6%
Total O&M		75,698	81,819	74,724	93,600	85,129	101,100	15,971	18.8%
Capital Outlay:									
101452153725	IMPROVEMENTS OTHER THAN BUILDINGS	4,929	3,600	14,300	20,000	19,680	20,000	321	1.6%
101452153730	BUILDINGS	28,000						0	
101452153740	EQUIPMENT AND FURNISHINGS	32,135	8,761	138,138	47,500	47,377	12,000	(35,377)	(74.7%)
101452153750	VEHICLES			53,000				0	
Total Capital Outlay		65,064	12,361	205,438	67,500	67,057	32,000	(35,057)	(52.3%)
Debt Service:									
101452154912	CAPITAL LEASE PRINCIPAL (Mower)				5,410	5,407	5,700	293	5.4%
101452154922	CAPITAL LEASE INTEREST (Mower)				1,275	1,272	950	(322)	(25.3%)
Total Debt Service		0	0	0	6,685	6,679	6,650	(29)	
Total Parks Maintenance		344,874	331,841	615,324	559,544	524,311	547,170	22,860	4.4%

City of Barberton, Ohio
General Fund
Expenditures

Planning Department
Planning Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101463051110	SALARY & WAGES	52,091	41,962	92,453	140,079	134,708	144,500	9,792	7.3%
101463051111	PLANNER	16,547	16,955	6,200				0	
101463051112	ASSISTANT PLANNING DIRECTOR	39,366	42,606	2,147				0	
101463051113	COMMUNITY DEVELOPMENT ADMINISTRATOR	2,763		7,843				0	
101463051114	OVERTIME WAGES	0						0	
101463051115	INTERN WAGES	1,932						0	
101463051116	CLERK WAGES	30,778	45,946	20,059				0	
101463051210	HEALTH & LIFE INSURANCE	47,192	41,520	35,235	95,612	47,082	115,000	67,918	144.3%
101463051211	AFSCME CARE PLAN (LEGAL ONLY)							0	
101463051220	MEDICARE	2,011	2,084	1,811	2,032	1,880	2,100	220	11.7%
101463051230	OPERS	19,681	20,646	17,716	19,611	18,661	20,250	1,589	8.5%
101463051250	SEVERANCE PAY CONTRIBUTION	2,859	2,949	2,574	2,803	2,694	2,900	206	7.6%
101463051260	WORKERS' COMPENSATION	1,286	2,422	2,707	2,500	2,484	2,900	416	16.8%
101463051292	GYM MEMBERSHIP REIMBURSEMENTS	1,122	400	1,078	1,600	1,083	1,600	517	47.8%
Total Personal Services		217,628	217,490	189,821	264,237	208,591	289,250	80,659	38.7%

City of Barberton, Ohio
General Fund
Expenditures

Planning Department
Planning Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
Operations & Maintenance:									
101463052320	TRAINING/TRAVEL	5,977	3,102	9,868	10,000	3,283	10,000	6,717	204.6%
101463052322	EDUCATION REIMBURSEMENT	380							
101463052330	PROFESSIONAL SERVICES	235,757	178,963	363,051	185,000	169,759	150,000	(19,759)	(11.6%)
101463052333	BROWNFIELD-PETRO	3,333							
101463052346	LAND REUTILIZATION ACQUISITION	400	3,848	208	2,000		2,000	2,000	
101463052410	ART & ENTERTAINMENT DISTRICT MAINT	4,840	4,005	77,997	175,000	208,002	175,000	(33,002)	(15.9%)
101463052433	COPIER LEASE		1,321	1,638	2,000	1,876	2,000	124	6.6%
101463052460	DEMOLITIONS	73,949	98,398	114,393	228,000	197,730	60,000	(137,730)	(69.7%)
101463052520	AUTO INSURANCE	220	246	426	400	387	400	13	3.3%
101463052530	TELEPHONE	407	387	361	500	400	500	100	24.9%
101463052540	ADVERTISING			496	500	40	500	460	1142.2%
101463052560	MEMBERSHIPS	2,391	1,542	1,943	2,000	1,183	1,000	(183)	(15.5%)
101463052580	MILEAGE REIMBURSEMENT				250		250	250	
101463052611	OFFICE SUPPLIES/SMALL EQUIPMENT	3,750	3,867	3,988	5,000	4,738	5,000	262	5.5%
101463052615	UNIVERSITY OF AKRON ASSESS GRANT EXPEND				500		0	0	
101463052615	AUTO REPAIR & MAINTENANCE	0	159				500	500	
101463052626	GASOLINE & OIL	471	315	49	600	49	600	551	1128.5%
101463052650	POSTAGE	2,965	1,901	4,057	3,500	4,773	4,000	(773)	(16.2%)
101463052705	LAND BANK PROGRAM EXPENDITURES	1,835	12,000	10,060	15,000	4,200	15,000	10,800	257.1%
Total O&M		336,676	310,053	588,534	630,250	596,419	426,750	(169,669)	(28.4%)
Capital Outlay:									
101463053700	EQUIPMENT	149	518	1,425	3,000	138	5,000	4,862	3517.9%
101463053720	BUILDING IMPROVEMENTS			25,000	12,000		0	0	
101463053730	INFRASTRUCTURE-SIDEWALKS	127,945	139,071	26,425	150,000	56,455	75,000	18,545	32.8%
101463053740	EQUIPMENT AND FURNISHINGS				7,000		0	0	
Total Capital		128,094	139,589	52,850	172,000	56,593	80,000	23,407	0.0%
Total Planning Department		682,398	667,132	831,205	1,066,487	861,604	796,000	(65,604)	(7.6%)

City of Barberton, Ohio

General Fund

Expenditures

Operating Transfers

Finance Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Transfers Out:									
101491059100	TRANSFER OUT				6,000,000	6,000,000		(6,000,000)	-100.0%
101491059202	TRANSFER TO STREET M & R							0	
101491059510	TRANSFER TO STORM WATER							0	
101491059734	TRANSFER TO TRUST FUND							0	
101491059211	TRANSFER TO COURT SPECIAL PROJECTS							0	
101491059212	TRANSFER TO 9-1-1 PHONE SYSTEM							0	
101491059239	TRANSFER TO FEMA FUND	404					90,494.93		
101491059240	TRANSFER TO INFRASTRUCTURE IMPROVEMENT							0	
101491059242	TRANSFER TO RENTAL REGISTRATION PROGRAM							0	
101491059250	TRANSFER TO CDBG							0	
101491059500	ADVANCES-OUT			1,300,000				0	
Total Operating Transfers		404	0	1,300,000	6,000,000	0	90,495	90,495	

SPECIAL REVENUE FUNDS

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

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	1,129,990	2,191,300	1,700,984	1,384,010	1,384,010	1,058,175		
	Encumbrances Carried From Previous Year				(372,324)		(534,039)		
	Unencumbered Balance Available	1,129,990	2,191,300	1,700,984	1,011,686	1,384,010	524,136		
	REVENUE								
	Taxes:								
201000041510	WITHHOLDING	1,272,318	1,376,748	1,487,277	1,300,000	1,549,310	1,320,000	(229,310)	(14.8%)
201000041511	BUSINESS ESTIMATES				0		0	0	
201000041512	BUSINESS FINALS	203,623	210,721	273,032	200,000	195,932	225,000	29,068	14.8%
201000041520	INDIVIDUAL ESTIMATES				0		0	0	
201000041521	INDIVIDUAL FINALS	156,051	162,718	155,361	160,000	166,403	160,000	(6,403)	(3.8%)
201000041530	PENALTY & SERVICE	18,538	21,593	23,322	18,000	20,716	18,000	(2,716)	(13.1%)
201000041531	COLLECTION RECOVERIES	4,474	1,689	1,386	2,000	655	1,000	345	52.6%
201000041540	REFUNDS & REVISIONS	21,684	29,928	36,693	32,000	38,244	35,000	(3,244)	(8.5%)
	Total Taxes	1,676,688	1,803,396	1,977,070	1,712,000	1,971,260	1,759,000	(212,260)	27.2%
	INTERGOVERNMENTAL								
201000043700	TAX SHARING AGREEMENT					22,422			
201000043933	ODOT/FHA FUNDING		1,027,608	9,300					
	Total	0	1,027,608	9,300	0	22,422	0		
	Other Revenue								
201000048010	REFUNDS AND REIMBURSEMENT		97,240	113,585		112,301			
	Total	0	97,240	113,585	0	112,301	0		
	Other Financing Sources:								
202000049219	TRANSFER FROM INCOME TAX FUND						0	0	
201000049310	BOND PROCEEDS						0	0	
201000049410	NOTE PROCEEDS	1,620,000	1,430,000	1,800,000	1,600,000	1,600,000	1,200,000	(400,000)	(25.0%)
201000049412	LOAN PROCEEDS - OPWC					407,696			
201000049430	DEBT PREMIUM								
	Other Financing Sources	1,620,000	1,430,000	1,800,000	1,600,000	2,007,696	1,200,000	(400,000)	26.8%
	Total Revenue	3,296,688	4,358,244	3,899,955	3,312,000	4,113,679	2,959,000	(612,260)	54.0%

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Operations & Maintenance:									
201431052303	COLLECTION AGENCY	340	107	167	200	151	200	49	32.2%
201431052330	PROFESSIONAL SERVICES	48,856	53,413	59,720	60,000	68,299	60,000	(8,299)	(12.2%)
Total O&M		49,196	53,520	59,887	60,200	68,450	60,200	(8,250)	(12.1%)
Capital:									
INFRASTRUCTURE-STREET PAVING									
2023									
201431053755	PROJECT ENGINEERING INFRASTRUCTURE-ASHPHALT INFRASTRUCTURE-CONCRETE SUM Snyder Avenue Resurfacing PID 112735 SUM 4th St Resurfacing PID 115350 SUM Wooster Rd W		2,833,080						
2024									
201431053755	PROJECT ENGINEERING INFRASTRUCTURE-ASHPHALT INFRASTRUCTURE-CONCRETE			2,350,441	2,000,000	1,771,861	1,375,000		
201431053772	INFRASTRUCTURE-ODOT			9,300					
Total Capital		1,135,384	2,833,080	2,359,741	2,000,000	1,771,861	1,375,000	(396,861)	(22.4%)
Debt Service:									
201431054910	BOND PRINCIPAL	275,000	280,000	285,000	295,000	295,000	300,000	5,000	1.7%
201431054920	BOND INTEREST	26,548	21,460	16,280	11,015	11,008	5,550	(5,458)	(49.6%)
201431054911	NOTE PRINCIPAL	740,000	1,620,000	1,430,065	1,800,000	1,800,000	1,600,000	(200,000)	(11.1%)
201431054921	NOTE INTEREST	9,250	40,500	65,957	85,600	85,500	64,000	(21,500)	(25.1%)
201431054914	OPWC - INFRASTRUCTURE					407,696			
201431054955	DEBT ISSUE COST							0	
Total Debt Service		1,050,798	1,961,960	1,797,302	2,191,615	2,599,203	1,969,550	(221,958)	(8.5%)
Transfers:									
201431059238	TRANSFER TO CITY GRANT FUND						25,327	25,327	
Total Transfers							25,327		
Total Fund Expenditures		2,235,378	4,848,560	4,216,929	4,251,815	4,439,514	3,430,077	(618,819)	(13.9%)
Projected Ending Fund Balance		2,191,300	1,700,984	1,384,010	71,871	1,058,175	53,059	(1,005,116)	

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	724,856	427,624	610,339	535,176	535,176	526,213		
	Encumbrances Carried From Previous Year				(35,658)		(35,716)		
	Unencumbered Balance Available	724,856	427,624	610,339	499,519	535,176	490,497		
REVENUE									
Intergovernmental:									
202000043550	GASOLINE TAX RECEIPTS	1,051,278	1,080,245	1,083,787	1,000,000	1,087,889	1,050,000	(37,889)	(3.5%)
202000043570	UNDIVIDED AUTO TAX	141,712	164,082	148,044	140,000	147,957	140,000	(7,957)	(5.4%)
	Intergovernmental	1,192,990	1,244,327	1,231,832	1,140,000	1,235,846	1,190,000	(45,846)	(3.7%)
Interest:									
202000046110	INTEREST INCOME	5,779	22,274	27,546	22,000	17,703	14,000	(3,703)	(20.9%)
Other Revenue:									
202000048010	MISCELLANEOUS	4,873	6,796	25,181	9,000	28,601	12,000	(16,601)	(58.0%)
Other Financing Sources:									
202000049130	SALE OF ASSETS						0		
202000049219	TRANSFER FROM INCOME TAX FUND	175,000	500,000	525,000	650,000	650,000	500,000	(150,000)	(23.1%)
202000049240	TRANSFER FROM INFRASTRUCTURE RES								
	Other Financing Sources	175,000	500,000	525,000	650,000	650,000	500,000	(150,000)	26.8%
	Total Revenue	1,378,642	1,773,398	1,809,558	1,821,000	1,932,150	1,716,000	(216,150)	(11.2%)

Street Operating Fund
Street Superintendent/Service Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
202431051110	WAGES	614,429	652,712	694,061	918,638	806,036	838,277	32,241	4.0%
202431051120	SEASONAL WAGES	16,608	24,368	7,140	0			0	
202431051210	HEALTH & LIFE INSURANCE	212,695	212,295	192,318	242,395	212,804	221,316	8,512	4.0%
202431051211	AFSCME CARE PLAN							0	
202431051220	MEDICARE	9,954	10,644	10,992	13,500	12,542	13,044	502	4.0%
202431051230	OPERS	88,079	94,792	97,553	130,333	115,120	119,725	4,605	4.0%
202431051250	SEVERANCE PAY CONTRIBUTION	13,188	13,867	14,349	18,620	16,689	17,357	668	4.0%
202431051260	WORKERS' COMPENSATION	7,769	10,652	12,427	14,108	13,532	14,073	541	4.0%
202431051291	CLOTHING REIMBURSEMENTS	7,569	9,451	7,752	10,200	8,765	9,116	351	4.0%
202431051292	GYM MEMBERSHIP REIMBURSEMENTS	1,600	1,389	2,406	6,800	3,610	3,755	144	4.0%
Total Personal Services		971,890	1,030,169	1,038,998	1,354,594	1,189,098	1,236,662	47,564	4.0%
Operations & Maintenance:									
202431052302	CONTRACTED SERVICES	6,840	5,725	8,036	10,000	6,006	11,000	4,994	83.1%
202431052429	TREE REMOVAL	10,000	7,927	6,600	10,000	10,760	20,000	9,240	85.9%
202431052430	REPAIR AND MAINTENANCE	10,234	36,669	19,007	25,000	42,361	28,500	(13,861)	(32.7%)
202431052443	REPAIR AND MAINTENANCE CONCRETE	706	2,172		2,500	940	5,000	4,060	432.0%
202431052520	AUTO INSURANCE	14,522	17,375	20,873	25,000	21,425	25,000	3,575	16.7%
202431052521	PROPERTY INSURANCE	570	698	873	1,500	894	1,200	306	34.2%
202431052522	GENERAL LIABILITY INSURANCE	9,043	9,365	10,321	15,000	11,085	15,000	3,915	35.3%
202431052530	TELEPHONE	3,621	4,152	3,926	6,100	3,864	6,500	2,636	68.2%
202431052611	OFFICE SUPPLIES	690	1,142	459	1,200	544	1,500	956	175.7%
202431052612	OPERATING SUPPLIES	4,476	6,428	4,584	7,000	6,181	7,500	1,319	21.3%
202431052613	REPAIR AND MAINT SUPPLIES	6,530	11,289	11,487	14,500	11,332	14,500	3,168	28.0%
202431052615	MOTOR MAINTENANCE SUPPLIES	65,033	57,775	103,934	103,000	77,510	120,000	42,490	54.8%
202431052616	PAINT SUPPLIES	9,249	9,031	11,401	12,000	11,902	13,500	1,598	13.4%
202431052620	STREET REPAIRING MATERIALS	68,436	81,076	95,481	98,000	86,261	95,000	8,739	10.1%
202431052621	EAST OHIO GAS	6,316	5,312	5,666	10,500	7,289	11,500	4,211	57.8%
202431052622	ELECTRIC	6,707	15,662	7,044	15,000	2,540	8,000	5,460	215.0%
202431052626	GASOLINE AND OIL	59,679	34,286	34,862	45,000	47,307	49,500	2,193	4.6%
202431052628	RADIO MAINTENANCE	8,028	12,022	12,000	24,000	14,191	20,000	5,809	40.9%
202431052652	SAFETY SUPPLIES	1,626	4,548	4,785	5,000	4,016	5,200	1,184	29.5%
202431052658	SALT	148,859	130,810	107,917	170,000	143,302	195,000	51,698	36.1%
202431052663	STREET PAINTING	2,380	1,632	6,772	9,000	8,557	10,000	1,443	16.9%
202431052667	CDL REIMBURSEMENT	497	450	403	1,500	598	1,200	603	100.8%
202431052910	TREASURY FEES	555	546	681	1,000	698	1,000	302	43.3%

Street Operating Fund
Street Superintendent/Service Director

ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	
								\$	%
	Total O&M	444,595	456,091	477,112	611,800	519,564	665,600	146,036	28.1%
	Capital:								
202431053710	LAND							0	
202431053720	BUILDINGS	6,025			45,000	43,147	25,000	(18,147)	(42.1%)
202431053740	EQUIPMENT AND FURNISHINGS	83,416	6,225	235,786	100,000	100,000	25,000	(75,000)	(75.0%)
202431053750	VEHICLES	34,440	40,420	44,446	20,000	20,000	50,000	30,000	150.0%
202431053760	INFRASTRUCTURE					14,830		(14,830)	(100.0%)
	Total Capital	123,880	46,645	280,232	165,000	177,977	100,000	(77,977)	(43.8%)
	Debt Service:								
202431054912	CAPITAL LEASE PRINCIPAL (5 & 3 Ton)							0	
202431054912	CAPITAL LEASE PRINCIPAL (Dump Trucks)	132,936	56,048	77,413	47,100	47,084	113,250	66,166	140.5%
								0	
202431054922	CAPITAL LEASE INTEREST (5 & 3 Ton)							0	
202431054922	CAPITAL LEASE INTEREST (Dump Trucks)	2,573	1,728	10,965	7,500	7,390	16,250	8,860	119.9%
202431054955	DEBT ISSUE COST								
	Total Debt Service	135,509	57,777	88,378	54,600	54,474	129,500	75,026	137.7%
	Transfers - Out								
202431059101	TRANSFERS TO G.F.							0	
	Total Fund Expenditures	1,675,875	1,590,682	1,884,721	2,185,994	1,941,114	2,131,762	190,648	9.8%
	Projected Ending Fund Balance	427,624	610,339	535,176	134,525	526,213	74,735	(451,478)	

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	7,010	9,472	14,671	19,863	19,863	28,067		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	7,010	9,472	14,671	19,863	19,863	28,067	8,204	41.3%
	REVENUE								
	Intergovernmental:								
203000043550	GASOLINE TAX RECEIPTS	85,239	87,587	87,875	83,000	88,207	85,000	(3,207)	(3.6%)
	Interest:								
203000046110	INTEREST INCOME	110	694	539	250	739	400	(339)	(45.8%)
	Other Revenue:								
203000048010	MISCELLANEOUS	296	255	211	200	245	200	(45)	(18.2%)
	Total Revenue	85,644	88,537	88,624	83,450	89,190	85,600	(3,590)	(4.0%)
	EXPENDITURES								
	Personal Services:								
203431051110	WAGES	64,944	65,000	65,000	65,000	65,000	75,000	10,000	15.4%
203431051210	HEALTH & LIFE INSURANCE	7,150	7,150	7,150	7,150	7,150	7,150	0	0.0%
203431051230	OPERS	9,100	9,100	9,100	9,100	6,825	9,100	2,275	33.3%
203431051250	SEVERANCE PAY CONTRIBUTION	975	975	975	975	731	975	244	33.3%
203431051260	WORKERS' COMPENSATION	1,006	1,096	1,193	1,255	1,254	1,255	1	0.0%
	Total Personal Services	83,175	83,321	83,418	83,480	80,961	93,480	12,519	15.5%
	Operations & Maintenance:								
203431052910	TREASURY FEES	8	16	14	50	26	50	24	91.9%
	Total O&M	8	16	14	50	26	50	24	91.9%
	Total Fund Expenditures	83,183	83,337	83,432	83,530	80,987	93,530	12,543	15.5%
	Projected Ending Fund Balance	9,472	14,671	19,863	19,783	28,067	20,137	(7,930)	(28.3%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	425,283	569,048	221,718	430,902	430,902	636,935		
	Encumbrances Carried From Previous Year				(42,235)		(143,430)		
	Unencumbered Balance Available	425,283	569,048	221,718	388,667	430,902	493,505		
	REVENUE								
	Intergovernmental:								
204000043560	PERMISSIVE LICENSE TAX							0	
204000043561	ADDITIONAL PERMISSIVE TAX	259,731	260,667	258,605	250,000	263,856	255,000	(8,856)	(3.4%)
204000043933	ODOT/FHA FUNDING					320,324			
	Total Intergovernmental	259,731	260,667	258,605	250,000	584,180	255,000	(8,856)	(1.5%)
	Interest:								
204000046110	INTEREST INCOME	5,002	11,310	13,637	12,000	18,028	13,000	(5,028)	(27.9%)
	Other Financing Sources:								
204000048010	MISCELLANEOUS			42,112					
	Total Revenue	264,733	271,977	314,355	262,000	602,208	268,000	(13,884)	(2.3%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Operations & Maintenance:									
204431052330	PROFESSIONAL SERVICES	5,000	15,476	6,190	135,000	63,284	65,000	1,716	2.7%
204431052448	STREET REPAIRS AND MAINTENANCE	25,591	26,560	32,925	40,000	31,024	125,000	93,976	302.9%
204431052910	TREASURY FEES	413	316	373	500	680	680	(0)	(0.1%)
Total O&M		31,005	42,352	39,488	175,500	94,989	190,680	95,691	100.7%
Capital Outlay:									
204431053783	INFRASTRUCTURE-Street Repair & Resurfacing	62,952		65,683	410,000	301,186	400,000	98,814	32.8%
204431053790	INFRASTRUCTURE - Eastern Rd Paving COB Portion	14,076						0	
204431053791	INFRASTRUCTURE - Wooster/State PID 108370	300							
204431053792	INFRASTRUCTURE - 4th St NW PID 115??? (Eng.)	12,635	1,954						
204431053793	INFRASTRUCTURE - Norton Ave. PID 116962		250,000						
204431053751	INFRASTRUCTURE - Snyder Ave. PID 112735		325,000						
Total Capital		89,963	576,954	65,683	410,000	301,186	400,000	98,814	32.8%
Debt Service:									
204431054913	LOAN PRINCIPAL (SIB)							0	
204431054923	LOAN INTEREST (SIB)							0	
Total Debt Service		0							
Total Fund Expenditures		120,968	619,307	105,171	585,500	396,175	590,680	194,505	49.1%
Projected Ending Fund Balance		569,048	221,718	430,902	65,167	636,935	170,825		

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	15,378	15,378	3,531	3,531	3,531	3,531		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	15,378	15,378	3,531	3,531	3,531	3,531	0	0.0%
REVENUE									
Special Assessments:									
205000047010	SPECIAL ASSESSMENTS							0	
	Total Special Assessments	0	0	0	0	0	0	0	
Other Financing Sources:									
205000049219	TRANSFER FROM INCOME TAX							0	
	Total Other Financing Sources			0	0		0	0	
	Total Revenue	0	0	0	0	0	0	0	
EXPENDITURES									
Operations & Maintenance:									
205431052330	PROFESSIONAL SERVICES							0	
205431052620	STREET REPAIR MATERIALS	0	11,848				3,531	3,531	
	Total O&M	0	11,848	0	0	0	3,531	3,531	
Capital:									
205431053760	INFRASTRUCTURE							0	
	Total Capital			0	0		0	0	
	Total Fund Expenditures	0	11,848	0	0	0	3,531	3,531	
	Projected Ending Fund Balance	15,378	3,531	3,531	3,531	3,531	0	(3,531)	

City of Barberton, Ohio
 Fire Levy Fund
 Fire Chief

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	128,914	107,333	170,340	135,539	135,539	140,095		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	128,914	107,333	170,340	135,539	135,539	140,095	4,556	3.4%
	REVENUE								
	Taxes:								
206000041110	REAL PROPERTY TAX	228,262	226,466	232,075	225,000	235,094	225,000	(10,094)	(4.3%)
206000041121	HOUSE TRAILER TAX	296	336	321	200	273	200	(73)	(26.8%)
	Taxes	228,558	226,801	232,395	225,200	235,367	225,200	(10,167)	(4.3%)
	Intergovernmental:								
206000043610	ROLLBACK AND HOMESTEAD	31,897	31,683	29,371	32,000	29,806	29,000	(806)	(2.7%)
206000043910	AMHA IN LIEU OF TAXES	814	845	962	700	970	800	(170)	(17.5%)
206000043406	BWC GRANT							0	
	Intergovernmental	32,712	32,528	30,333	32,700	30,776	29,800	(976)	(3.2%)
	Other Financing Sources:								
206000049310	BOND PROCEEDS								
	Total Revenue	261,270	259,329	262,728	257,900	266,143	255,000	(11,143)	(4.2%)

City of Barberton, Ohio
Fire Levy Fund
Fire Chief

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Operations & Maintenance:									
206422052310	COUNTY AUDITOR FEES	5,717	5,010	6,553	7,000	6,077	7,000	923	15.2%
206422052435	SMALL EQUIPMENT AND FURNISHINGS	42,667						0	
206422052439	FEMA GRANT MATCH							0	
Total Operating Expenditures		48,384	5,010	6,553	7,000	6,077	7,000	923	15.2%
Capital Outlay:									
206422053725	IMPROVEMENT OTHER THAN BUILDING					2,563			
206422053740	EQUIPMENT AND FURNISHINGS	45,285	30,074	42,667	40,000			0	
Total Capital Outlay		45,285	30,074	42,667	40,000	2,563	0	(2,563)	(100.0%)
Debt Service:									
206422054910	BOND PRINCIPAL-FIRE STATION	137,262	140,610	143,958	150,700	150,653	150,675	22	0.0%
206422054920	BOND INTEREST-FIRE STATION	23,306	20,629	17,888	15,100	15,080	12,200	(2,880)	(19.1%)
206422054912	CAPITAL LEASE PRINCIPAL	27,783		40,861	43,800	43,701	46,000	2,299	5.3%
206422054922	CAPITAL LEASE INTEREST	831		45,604	42,800	42,764	40,750	(2,014)	(4.7%)
206422054950	DEBT ISSUE COSTS					750			
Total Debt Service Expenditures		189,182	161,239	248,310	252,400	252,948	249,625	(2,573)	(1.0%)
Total Fund Expenditures		282,851	196,322	297,529	299,400	261,588	256,625	(4,963)	(1.9%)
Projected Ending Fund Balance		107,333	170,340	135,539	94,039	140,095	138,470	(1,625)	(1.2%)

City of Barberton, Ohio

Animal Control Fund

Service Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	11,187	11,187	11,187	11,187	11,187	10,947		
	Encumbrances Carried From Previous Year			0	0		0		
	Unencumbered Balance Available	11,187	11,187	11,187	11,187	11,187	10,947	(240)	(2.1%)
	REVENUE								
	Fines:								
207000045110	ANIMAL CONTROL FINES	0	0		250	10	10	0	0.0%
	Total Fines	0	0	0	250	10	10	0	0.0%
	Total Revenue	0	0	0	250	10	10	0	0.0%
	Operations & Maintenance:								
207421052302	Contracts	0	0		5,000	250	5,000	4,750	1900.0%
207421052612	Supplies							0	
	Total O&M	0	0	0	5,000	250	5,000	4,750	1900.0%
	Total Expenditures	0	0	0	5,000	250	5,000	4,750	1900.0%
	Projected Ending Fund Balance	11,187	11,187	11,187	6,437	10,947	5,957	(4,990)	(45.6%)

City of Barberton, Ohio

Probation Services Fund

Presiding Judge

cc: Probation Officer/Court Administrator

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR) \$\$	%
	Beginning Fund Cash Balance	502,399	525,479	520,664	506,266	506,266	478,527		
	Encumbrances Carried From Previous Year				(12,533)		(8,138)		
	Unencumbered Balance Available	502,399	525,479	520,664	493,733	506,266	470,390		
	REVENUE								
	Intergovernmental Revenue:								
208000043415	OCJS GRANT							0	
208000043416	OHIO MHAS GRANT	35,000	35,000	35,000	35,000	35,000	35,000		
208000043417	OHIO MHAS ATP GRANT	1,131	1,221			3,382	1,200		
208000043418	OHIO MHAS BEST GRANT	20,000	20,000						
208000043419	OHIO MHAS MHCP	0	1,430						
	Total Intergovernmental Revenue	56,131	57,651	35,000	35,000	38,382	36,200	(2,182)	(5.7%)
	Charges for Services:								
208000044117	SUPERVISION FEES	74,937	58,863	60,192	61,500	54,299	61,500	7,201	13.3%
	Total Charges for Services	74,937	58,863	60,192	61,500	54,299	61,500	7,201	13.3%
	Other Revenue:								
208000048010	MISCELLANEOUS					3,781		(3,781)	(100.0%)
	Total Revenue	131,068	116,514	95,192	96,500	96,461	97,700		
	EXPENDITURES								
	Personal Services:								
208423551110	SPECIALIZED DOCKET PROGRAM MANAGER			20,232	42,437	45,630	50,200	4,570	10.0%
208423551112	CHIEF PROBATION OFFICER				0		0	0	
208423551113	PROBATION SECRETARY	32,032	35,312	17,181	0		0	0	
208423551210	HEALTH & LIFE INSURANCE	17,586	20,135	14,985	22,927	23,001	23,500	499	2.2%
208423551220	MEDICARE	429	471	508	616	630	715	86	13.6%
208423551230	OPERS	4,485	4,944	5,238	5,942	6,388	6,902	514	8.0%
208423551250	SEVERANCE PAY CONTRIBUTION	641	706	748	849	913	985	72	7.9%
208423551260	WORKERS' COMPENSATION	472	541	648	730	722	985	263	36.4%
208423551292	GYM MEMBERSHIP REIMBURSEMENTS	660	588	498	800	570	800	230	40.4%
	Total Personal Services	56,305	62,696	60,038	74,301	77,854	84,087	6,233	8.0%
	Operations & Maintenance:								
208423552320	PROBATION OFFICER TRAVEL/TRAINING	300	1,036	187	7,500	1,369	7,500	6,131	447.9%
208423552330	PROFESSIONAL SERVICES	17,005	3,258	14,201	20,000	17,207	20,000	2,793	16.2%
208423552631	SMALL EQUIPMENT AND SUPPLIES	2,525	2,063	2,879	5,000	1,811	5,000	3,189	176.0%
208423552700	PROBATION SERVICES					325		(325)	(100.0%)
208423552701	OCJS GRANT EXPENDITURES						0	0	
208423552702	OHIO MHAS GRANT EXPENDITURES	16,706	32,104	13,480	35,000	23,711	35,000	11,289	47.6%
208423552703	OHIO MHAS ATP EXPENDITURES	0	2,650			1,923	1,200	(723)	(37.6%)
208423552704	OHIO MHAS BEST EXPENDITURES	12,859	17,427	18,804			0	0	
208423552706	OHIO MHAS MHCP EXPENDITURES	2,287					0	0	
	Total O&M	51,683	58,538	49,551	67,500	46,346	68,700	22,354	48.2%
	Capital Outlay:								
208423553740	EQUIPMENT AND FURNISHINGS	0	95					0	
	Total Capital	0	95	0	0	0	0	0	
	Total Expenditures	107,988	121,329	109,589	141,801	124,200	152,787	28,587	23.0%
	Projected Ending Fund Balance	525,479	520,664	506,266	448,432	478,527	415,303	(63,225)	(13.2%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	250,350	297,152	327,386	318,956	318,956	270,192		
	Encumbrances Carried From Previous Year	0	0		(3,984)	0	(3,287)		
	Unencumbered Balance Available	250,350	297,152	327,386	314,972	318,956	266,905		
	REVENUE								
	Charges for Services:								
209000044116	DISPOSITIVE MOTIONS	19,020	22,720	25,252	23,000	35,526	30,000	(5,526)	(15.6%)
209000044118	CRIMINAL/TRAFFIC CASES	573,750	578,102	515,959	550,000	474,143	500,000	25,857	5.5%
	Total Charges for Services	592,770	600,822	541,211	573,000	509,669	530,000	20,331	4.0%
	Other:								
209000048010	MISCELLANEOUS	202	239	167		179		(179)	(100.0%)
	Total Other Revenue	202	239	167	0	179	0	(179)	(100.0%)
	Total Revenue	592,971	601,061	541,378	573,000	509,848	530,000	20,152	4.0%
	EXPENDITURES								
	Personal Services:								
209412051110	SALARY & WAGES	47,322	48,500	53,664	53,931	54,499	63,000	8,501	15.6%
209412051112	LEGAL INTERN	0	4,000					0	
209412051210	HEALTH & LIFE INSURANCE	20,349	20,135	18,421	22,927	23,001	23,500	499	2.2%
209412051220	MEDICARE	615	688	707	782	715	910	195	27.2%
209412051230	OPERS	6,575	7,298	7,513	7,551	7,543	8,815	1,272	16.9%
209412051250	SEVERANCE PAY CONTRIBUTION	947	1,050	1,073	1,079	1,090	1,105	15	1.4%
209412051260	WORKERS COMPENSATION	691	799	964	1,050	1,036	1,310	274	26.5%
209412051292	GYM MEMBERSHIP REIMBURSEMENTS	400		148	1,200	800	1,200	400	50.0%
	Total Personal Services	76,898	82,470	82,491	88,520	88,684	99,840	11,156	12.6%
	Operations & Maintenance:								
209412052330	PROFESSIONAL SERVICES	17,202	8,891	16,402	20,000	17,681	20,000	2,319	13.1%
209412052611	OFFICE SUPPLIES/OTHER	2,070	1,995	915	3,500	2,247	3,500	1,253	55.7%
209412059101	GENERAL FUND REIMBURSEMENTS	450,000	450,000	450,000					
209412059211	TRANSFER TO COURT SPECIAL PROJECTS				450,000	450,000	450,000		
	Total O&M	469,272	460,886	467,317	473,500	469,928	473,500	3,572	0.8%
	Capital Outlay:								
209412053740	EQUIPMENT AND FURNISHINGS		27,470					0	
	Total Capital	0	27,470	0	0	0	0	0	
	Total Expenditures	546,170	570,826	549,808	562,020	558,612	573,340	14,728	2.6%
	Projected Ending Fund Balance	297,152	327,386	318,956	325,952	270,192	223,565	(46,627)	(17.3%)

City of Barberton, Ohio

Court Computer Fund

Presiding Judge

CC: Court Administrator/Information Technology

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR) \$\$	%
	Beginning Fund Cash Balance	586,199	542,891	429,372	418,760	418,760	420,848		
	Encumbrances Carried From Previous Year				(4,550)		(5,593)		
	Unencumbered Balance Available	586,199	542,891	429,372	414,210	418,760	415,254	(3,505)	(0.8%)
	REVENUE								
210000043411	OSC GRANT			41,700					
	Charges For Services:								
210000044110	COURT FEES	112,344	116,551	111,843	115,000	164,074	165,000	926	0.6%
210000044111	VIDEO ARRAIGNMENT							0	
	Total Charges For Services	112,344	116,551	153,543	115,000	164,074	165,000	926	
210000048010	MISCELLANEOUS REVENUE	9,768	59	1,450		65		(65)	(100.0%)
	Total Revenue	122,112	116,609	154,993	115,000	164,139	165,000	861	0.5%
	EXPENDITURES								
	Personal Services:								
210412151110	SALARY & WAGES	5,005	5,169	19,495	27,075	25,409	22,500	(2,909)	(11.4%)
210412151112	IT SYSTEM ADMINISTRATOR II	11,897	10,007	5,998					
210412151210	HEALTH & LIFE INSURANCE	3,392	2,857	4,247	5,480	4,486	5,425	939	20.9%
210412151220	MEDICARE	236	214	362	393	361	325	(36)	(9.9%)
210412151230	OPERS	2,349	2,119	3,558	3,791	3,557	3,130	(427)	(12.0%)
210412151250	SEVERANCE PAY CONTRIBUTIONS	338	303	510	542	508	450	(58)	(11.4%)
210412151260	WORKERS' COMPENSATION	238	285	279	510	492	450	(42)	(8.5%)
210412151292	GYM MEMBERSHIP REIMBURSEMENTS		800	800				0	
	Total Personal Services	23,454	21,755	35,249	37,791	34,814	32,280	(2,534)	(7.3%)

City of Barberton, Ohio

Court Computer Fund

Presiding Judge

CC: Court Administrator/Information Technology

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
Operations & Maintenance:									
210412152330	PROFESSIONAL SERVICES	105,664	171,042	83,344	300,000	92,798	325,000	232,202	250.2%
210412152336	SWSCOM IT SERVICES	35,366	37,331	47,013	50,000	34,439	50,000	15,561	45.2%
210412152435	SMALL EQUIPMENT AND SUPPLIES	936			25,000		25,000	25,000	
Total O&M		141,965	208,373	130,357	375,000	127,237	400,000	272,763	214.4%
Capital Outlay:									
210412153740	EQUIPMENT AND FURNISHINGS	0	0					0	
Total Capital Outlay		0							
Transfers Out:									
210491059101	TRANSFER TO GENERAL FUND			0	0		0	0	
Total Transfers Out		0							
Total Expenditures		165,420	230,127	165,606	412,791	162,051	432,280	270,229	166.8%
Projected Ending Fund Balance		542,891	429,372	418,760	116,419	420,848	147,974	(272,873)	(64.8%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	2,850,324	2,762,737	2,764,342	2,894,012	2,894,012	3,458,523		
	Encumbrances Carried From Previous Year				(40,573)		(2,970)		
	Unencumbered Balance Available	2,850,324	2,762,737	2,764,342	2,853,440	2,894,012	3,455,553		
REVENUE									
Intergovernmental Revenue:									
211000043419	SJI GRANT							0	
	Total Intergovernmental Revenue	0							
Charges for Services:									
211000044110	CRIMINAL FEES	188,233	190,815	170,474	175,000	143,222		(143,222)	(100.0%)
211000044111	CIVIL FEES	37,918	43,915	56,794	50,000	65,075		(65,075)	(100.0%)
	Total Charges for Services	226,151	234,730	227,268	225,000	208,298	0	(208,298)	(100.0%)
Other Revenue:									
211000048700	BARBERTON COMMUNITY FOUNDATION			0	0		0	0	
211000048010	REFUNDS AND REIMBURSEMENT			0	0	218,392	0		
	Total Other Revenue	0	0	0	0	218,392	0	(218,392)	(100.0%)
Other Financing Sources:									
211000049211	TRANSFER FROM COURT SPECIAL PROJECTS - OPERATIONS			0	450,000	450,000	450,000	0	0.0%
	Total Other Financing Sources	0	0	0	450,000	450,000	450,000	0	0.0%
	Total Revenue	226,151	234,730	227,268	675,000	876,690	450,000		
EXPENDITURES									
Operations & Maintenance:									
211412052330	Professional Services	37,451	233,126	97,598	1,000,000	67,896	1,000,000	932,104	1372.8%
	Total O&M	37,451	233,126	97,598	1,000,000	67,896	1,000,000	932,104	1372.8%
Capital Outlay:									
211412053720	BUILDINGS	276,287			1,000,000	244,283	1,000,000	755,717	
	Total Capital	276,287	0	0	1,000,000	244,283	1,000,000	755,717	309.4%
	Total Expenditures	313,738	233,126	97,598	2,000,000	312,179	2,000,000	1,687,821	540.7%
	Projected Ending Fund Balance	2,762,737	2,764,342	2,894,012	1,528,440	3,458,523	1,905,553	(1,552,970)	(44.9%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR)	INCR (DECR)
								\$\$	%
	Beginning Fund Cash Balance	2,103	181	231	231	231	231		
	Encumbrances Carried From Previous Year			0	0		0		
	Unencumbered Balance Available	2,103	181	231	231	231	231	0	0.0%
REVENUE									
213000048702	FIRE DONATIONS							0	
213000048703	SMOKE DETECTOR PROGRAM DONATIONS	0	50				0	0	
	Total Revenue	0	50	0	0	0	0	0	
EXPENDITURES									
Operations & Maintenance:									
213422052655	FIRE PREVENTION & EDUCATION	1,922					0		
213422052795	SMOKE DETECTOR PROGRAM							0	
	Total Operations & Maintenance	1,922	0	0	0	0	0	0	
	Total Expenditures	1,922	0	0	0	0	0	0	
	Projected Ending Fund Balance	181	231	231	231	231	231	0	0.0%

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)		
					BUDGET	ACTUAL		\$\$	%	
	Beginning Fund Cash Balance	103,607	116,753	130,367	127,936	127,936	132,532			
	Encumbrances Carried From Previous Year				(2,864)		(5,591)			
	Unencumbered Balance Available	103,607	116,753	130,367	125,072	127,936	126,942			
REVENUE										
Intergovernmental Revenue:										
214000043410	COVID-19 Remote Tech Grant	0	0					0		
	Total Intergovernmental Revenue	0	0	0	0	0	0	0		
Charges for Services:										
214000044110	Criminal Court Cost	27,649	27,950	24,720	30,000	21,380	24,000	2,620	12.3%	
214000044111	Civil Court Cost	5,690	6,597	8,508	8,000	9,747	10,000	253	2.6%	
	Total Charges for Services	33,339	34,547	33,228	38,000	31,127	34,000	2,873	9.2%	
Other Revenue:										
214000048010	MISCELLANEOUS	22	368	17		19		(19)	(100.0%)	
	Total Other Revenue	22	368	17	0	19	0	(19)	(100.0%)	
	Total Revenue	33,361	34,915	33,245	38,000	31,146	34,000			
EXPENDITURES										
Personal Services:										
214412151110	IT SYSTEM ADMINISTRATOR I	5,005	5,169	5,301	5,498	5,495	5,655	160	2.9%	
214412151210	HEALTH & LIFE INSURANCE	8	8	8	7	7	1,475	1,468	19619.3%	
214412151220	MEDICARE	73	75	77	80	80	83	3	3.9%	
214412151230	OPERS	701	718	736	770	769	795	26	3.4%	
214412151250	SEVERANCE PAY CONTRIBUTIONS	100	103	106	110	110	115	5	4.6%	
214412151260	WORKERS' COMPENSATION	77	84	95	105	102	115	13	12.4%	
214412151292	GYM MEMBERSHIP REIMBURSEMENTS	400	400	400			400	400		
	Total Personal Services	6,364	6,559	6,724	6,570	6,564	8,638	2,074	31.6%	
Operations & Maintenance:										
214412152352	COMPUTER LEGAL RESEARCH	5,562	5,733	6,015	7,500	6,537	7,500	963	14.7%	
214412152358	COURT COMPUTERIZATION	8,289	9,008	22,938	20,000	13,448	17,500	4,052	30.1%	
	Total O&M	13,851	14,741	28,953	27,500	19,985	25,000	5,015	25.1%	
	Total Expenditures	20,215	21,300	35,676	34,070	26,549	33,638	7,089	26.7%	
	Projected Ending Fund Balance	116,753	130,367	127,936	129,002	132,532	127,304	(5,229)	(3.9%)	

City of Barberton, Ohio
Income Tax Fund
 Director of Finance

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	1,205,400	2,244,139	2,578,602	2,720,905	2,720,905	1,390,906		
	Encumbrances Carried From Previous Year			-	-				
	Unencumbered Balance Available	1,205,400	2,244,139	2,578,602	2,720,905	2,720,905	1,390,906	(1,329,999)	(48.9%)
	REVENUE								
	Taxes:								
219000041510	WITHHOLDING	10,179,686	11,015,223	11,899,551	10,750,000	12,395,876	11,000,000	(1,395,876)	(11.3%)
219000041511	BUSINESS ESTIMATES				0			0	
219000041512	BUSINESS FINALS	1,629,166	1,685,954	2,184,500	1,600,000	1,567,631	1,500,000	(67,631)	(4.3%)
219000041520	INDIVIDUAL ESTIMATES				0			0	
219000041521	INDIVIDUAL FINALS	1,248,552	1,301,889	1,243,025	1,225,000	1,331,419	1,225,000	(106,419)	(8.0%)
219000041530	PENALTY & INTEREST	148,325	172,764	186,594	100,000	165,748	100,000	(65,748)	(39.7%)
219000041531	COLLECTION & RECOVERIES	35,795	13,568	11,075	10,000	5,245	5,000	(245)	(4.7%)
219000041540	REFUNDS & REVISIONS	51,988	65,256	132,175	75,000	77,610	70,000	(7,610)	(9.8%)
	Total Taxes	13,293,512	14,254,653	15,656,919	13,760,000	15,543,529	13,900,000	(1,643,529)	(10.6%)
	Intergovernmental Revenue;								
219000043611	STATE ELECTRIC INC TAX REIMB.	8,329	898	24,871	10,000	56,453	10,000	(46,453)	(82.3%)
219000043700	TAX SHARING AGREEMENT	259,296				179,400			
219000043905	JOINT ECONOMIC ZONE	260,019	503,116	553,026	400,000	472,065	400,000	(72,065)	(15.3%)
	Total Intergovernmental Revenue	527,644	504,014	577,898	410,000	707,918	410,000	(297,918)	(42.1%)
	Other Revenue:								
219000048010	MISCELLANEOUS							0	
	Other Financing Sources:								
219000049990	SELF COLLECTING PENDING	704	5					0	
	Total Revenue	13,821,860	14,758,672	16,234,817	14,170,000	16,251,446	14,310,000	(1,941,446)	(11.9%)

Income Tax Fund

Director of Finance

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
	Total Personal Services	0							
Operations & Maintenance:									
219415252330	PROFESSIONAL SERVICES	387,250	422,057	464,772	430,000	455,235	450,000	(5,235)	(1.1%)
219415252303	COLLECTION AGENCY	2,721	852	1,339	1,500	1,210	1,500	290	23.9%
	Total O&M	389,971	422,909	466,111	431,500	456,445	451,500	(4,945)	(1.1%)
Transfers Out:									
219491059101	TRANSFER TO GENERAL FUND	11,668,150	9,960,000	14,901,403	15,000,000	16,000,000	14,500,000	(1,500,000)	(9.4%)
219491059202	TRANSFER TO STREET OPERATING	175,000	500,000	525,000		650,000	500,000	(150,000)	(23.1%)
219491059205	TRANSFER TO RESIDENTIAL STREET RESURFACING						0	0	
219491059221	TRANSFER TO SPORTS COMPLEX	60,000	50,000	50,000	50,000	50,000	20,000	(30,000)	(60.0%)
219491059235	TRANSFER TO PARKS REVOLVING FUND						0	0	
219491059237	TRANSFER TO SIDEWALK IMPROVEMENT PROGRAI	100,000	50,000		50,000	50,000			
219491059240	TRANSFER TO INFRA IMPROVE RESERVE	125,000	2,500,000		300,000	300,000		(300,000)	(100.0%)
219491059241	TRANSFER TO EMERGENCY RESERVE FUND	125,000	891,300		200,000			0	
219491059252	TRANSFER TO BUSINESS INCENTIVE PROGRAM	50,000	50,000					0	
219491059261	TRANSFER TO BEAUTIFICATION	10,000			25,000	25,000	25,000	0	0.0%
219491059501	TRANSFER TO GENERAL LIGHTING			100,000				0	
219491059661	TRANSFER TO GENERAL LIAB. INS.			50,000	50,000	50,000	25,000	0	0.0%
219491059663	TRANSFER TO INTERNAL COST ALLO	80,000							
	Total Transfers Out	12,393,150	14,001,300	15,626,403	16,325,000	17,125,000	15,070,000	(1,980,000)	(11.6%)
	Total Expenditures	12,783,121	14,424,209	16,092,514	16,756,500	17,581,445	15,521,500	(4,945)	(0.0%)
	Projected/Ending Fund Balance	2,244,139	2,578,602	2,720,905	134,405	1,390,906	179,406	(3,266,500)	(234.8%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	605,505	604,882	572,724	532,017	532,017	446,030		
	Encumbrances Carried From Previous Year				(91,875)		(33,020)		
	Unencumbered Balance Available	605,505	604,882	572,724	440,143	532,017	413,009		
	REVENUE								
	Fines:								
IDAT:									
220000045115	OVI INDIGENT COSTS COLLECTED	8,074	6,903	6,274	7,000	5,324	6,000	676	12.7%
220000045116	ODADAS	13,261	11,821	16,739	15,000	4,618	9,500	4,882	105.7%
220000045118	INDIGENT ALCOHOL TREATMENT (IATC)	8,832	9,080	7,868	8,000	6,910	7,000	90	1.3%
220000045121	INDIGENT ALCOHOL TREATMENT (IWFC)							0	
IDAM:									
220000045119	INDIGENT INTERLOCK/ALCOHOL MONITORING (IDIF)	27,954	25,968	22,772	25,000	21,297	22,500	1,203	5.7%
220000045120	INDIGENT INTERLOCK LOCAL FEE (IIFL)	141	124	145	150	105	150	46	43.5%
220000045122	DL REINSTATEMENT FEES ODPs							0	
220000048010	MISCELLANEOUS					3			
	TOTAL REVENUE	58,262	53,895	53,797	55,150	38,256	45,150	6,894	18.0%
	EXPENDITURES								
	Personal Services:								
220412051110	SPECIALIZED DOCKET WAGES			24,172	25,188	22,546	25,500	2,954	13.1%
220412051210	HEALTH & LIFE INSURANCE			4,045	4,557	5,617	6,200	583	10.4%
220412051220	MEDICARE			340	366	404	450	46	11.4%
220412051230	OPERS			3,345	3,527	3,521	3,750	229	6.5%
220412051250	SEVERANCE PAY CONTRIBUTIONS			483	504	3,301	525	(2,776)	(84.1%)
220412051260	WORKERS' COMPENSATION				475	466	525	59	12.5%
220412051292	GYM MEMBERSHIP REIMBURSEMENTS							0	
	Total Personal Services			32,384	34,617	35,854	36,950	1,096	3.1%
	Operations & Maintenance:								
220412052000	OPERATING COSTS IDAT	909	3,553		75,000		75,000	75,000	
220412052010	OPERATING COSTS IDAM/IDIAM	3,295	17,324	4,533	50,000	6,051	50,000	43,949	726.3%
220412052100	SURPLUS IDAT FUNDS	54,681	65,176	57,587	225,000	82,338	225,000	142,662	173.3%
	Total O&M	58,885	86,053	62,120	350,000	88,390	350,000	261,610	
	TOTAL EXPENDITURES	58,885	86,053	94,504	384,617	124,244	386,950	262,706	211.4%
	Projected Ending Fund Balance	604,882	572,724	532,017	110,676	446,030	71,209	(374,820)	(84.0%)

City of Barberton, Ohio
Sports Complex Operating Fund
Parks Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL	BUDGET	\$\$	%
	Beginning Fund Cash Balance	11,900	13,341	4,837	21,562	21,562	29,336		
	Encumbrances Carried From Previous Year				(8,014)		(68)		
	Unencumbered Balance Available	11,900	13,341	4,837	13,549	21,562	29,268	7,706	35.7%
	REVENUE								
	Charges For Services:								
221000044720	SOFTBALL LEAGUE FEES	2,305	3,800	880	5,000	4,000	4,000	0	0.0%
221000044721	OUTSIDE LEAGUE FEES	830	150					0	
221000044722	TOURNAMENT INCOME	24,937	7,595	17,768	25,000	9,000	20,000	11,000	122.2%
221000044723	CONCESSION SALES	1,317	779		2,000		2,000	2,000	
221000044725	WEEKEND OVERTIME FEES	1,500			1,000		1,000	1,000	
	Total Charges For Services	30,889	12,324	18,648	33,000	13,000	27,000	14,000	107.7%
	Other:								
221000048010	MISCELLANEOUS	17	185	22		22		(22)	(100.0%)
	Total Other	17	185	22	0	22	0	(22)	(100.0%)
	Other Financing Sources:								
221000049219	TRANSFER FROM INCOME TAX	60,000	50,000	50,000	50,000	50,000	20,000	(30,000)	(60.0%)
	Total Transfers In	60,000	50,000	50,000	50,000	50,000	20,000	(30,000)	(60.0%)
	Total Revenue	90,906	62,509	68,670	83,000	63,022	47,000	13,978	22.2%

City of Barberton, Ohio
Sports Complex Operating Fund
Parks Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	EXPENDITURES								
4523	Sports Complex								
	Personal Services:								
221452351110	WAGES & SALARIES			3,413	10,000	6,793	10,000	3,208	47.2%
221452351111	CONCESSION WAGES							0	
221452351113	BASEBALL OVERTIME	5,763	7,011	2,214				0	
221452351120	SEASONAL MAINTENANCE							0	
221452351220	MEDICARE	82	100	80	150	97	150	53	54.3%
221452351230	OPERS	807	982	788	1,500	951	1,500	549	57.7%
221452351250	SEVERANCE PAY CONTRIBUTION	115	140	113	200	136	200	64	47.2%
221452351260	WORKERS' COMPENSATION	62	97	129	120	109	200	91	84.2%
	Total Personal Services	6,829	8,330	6,736	11,970	8,085	12,050	3,965	49.0%
	Operations & Maintenance:								
221452352302	CONTRACTED SERVICES	3,994	3,000	3,951	4,500	4,520	5,000	480	10.6%
221452352320	TRAVEL/TRAINING			515	1,000		1,000	1,000	
221452352353	LEAGUE EXPENSES	6,090	4,994	5,714	6,000	5,341	6,000	659	12.3%
221452352430	REPAIR & MAINTENANCE	3,428	19,632	5,422	6,000	9,325	6,000	(3,325)	(35.7%)
221452352611	OPERATING SUPPLIES	2,405	3,389	3,029	3,500	3,540	3,500	(40)	(1.1%)
221452352613	REPAIR & MAINT SUPPLIES	37,532	18,531	13,215	19,000	2,062	19,000	16,938	821.2%
221452352622	ELECTRIC POWER	29,188	13,137	13,363	16,000	22,374	16,000	(6,374)	(28.5%)
221452352653	CONCESSION SUPPLIES							0	
221452352668	ADVERTISING SUPPLIES							0	
	Total O&M	82,637	62,684	45,208	56,000	47,163	56,500	9,337	19.8%
	Capital Outlay:								
221452353740	EQUIPMENT AND FURNISHINGS	0	0	0	20,000	0	0	0	
	Total Capital	0	0	0	20,000	0	0	0	
	Total Expenditures	89,466	71,014	51,944	87,970	55,248	68,550	13,302	24.1%
	Projected Ending Fund Balance	13,341	4,837	21,562	8,579	29,336	7,718	(21,618)	(73.7%)

City of Barberton, Ohio
Parks & Recreation Improvement
Parks Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	1,504	1,516	1,563	1,622	1,622	1,607		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	1,504	1,516	1,563	1,622	1,622	1,607	(15)	(0.9%)
	REVENUE								
	Intergovernmental:								
222000043424	ODNR GRANT								
	Interest:								
222000046110	INTEREST INCOME	14	48	60		61	100	39	63.5%
	Other Revenue:								
222000048010	MISCELLANEOUS							0	
222000048710	DOG PARK DONATIONS/GRANTS							0	
222000048012	ALCOA FOUNDATION							0	
222000048015	BASEBALL FIELD DONATIONS							0	
222000048700	BARBERTON COMMUNITY FOUNDATION							0	
	Total Other Revenue	0	0	0	0	0	0	0	
	Total Revenue	14	48	60	0	61	100	39	63.5%
	EXPENDITURES								
	Operations & Maintenance:								
	Recreation Programs:								
4513	DOG PARK MAINTENANCE							0	
222451352402	OPERATING SUPPLIES							0	
222451352611	TREASURY FEES	1	1	2	15	2	15	13	522.4%
222451352910									
	Total Operations & Maintenance	1	1	2	15	2	15	13	522.4%
	Capital Outlay:								
	Senior Center:								
4512	IMPROVEMENTS OTHER THAN BUILDINGS							0	
222451253725									
	Recreation Programs:								
4513	IMPROVEMENTS OTHER THAN BUILDINGS							0	
222451353725	EQUIPMENT AND FURNISHINGS							0	
222451353740									
	Total Capital Outlay	0	0	0	0	0	0	0	
	Total Expenditures	1	1	2	15	2	15	13	522.4%
	Projected Ending Fund Balance	1,516	1,563	1,622	1,607	1,681	1,692	11	0.7%

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	21,510	22,485	13,985	15,485	15,485	7,402		
	Encumbrances Carried From Previous Year						(667)		
	Unencumbered Balance Available	21,510	22,485	13,985	15,485	15,485	6,735	(8,750)	(56.5%)
REVENUE									
Other Revenue:									
230000048310	ROYALTIES	1,750	1,500	1,500	1,250	1,250	1,250	0	0.0%
	Total Revenue	1,750	1,500	1,500	1,250	1,250	1,250	0	0.0%
EXPENDITURES									
Operations & Maintenance:									
230465152005	ECONOMIC DEVELOPMENT	775	10,000		10,000	9,333	6,000	(3,333)	(35.7%)
230465152540	ADVERTISING						0		
	Total Operations & Maintenance	775	10,000	0	10,000	9,333	6,000	(3,333)	(35.7%)
	Projected Ending Fund Balance	22,485	13,985	15,485	6,735	7,402	1,985	(5,417)	(73.2%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	2,980	2,980	2,980	2,980	2,980	7,780		
	Encumbrances Carried From Previous Year			0	0		0		
	Unencumbered Balance Available	2,980	2,980	2,980	2,980	2,980	7,780	4,800	161.1%
REVENUE									
Other Revenue:									
231000048710	DONATIONS					4,800	0	(4,800)	(100.0%)
Other Financing Sources:									
231000049130	SALE OF ASSETS							0	
	Total Revenue	0	0	0	0	4,800	0	(4,800)	(100.0%)
EXPENDITURES									
Operations & Maintenance:									
231421052001	DRUG PREV & ED SUPPLIES	0	0		1,000		2,500	2,500	
	Total Expenditures	0	0	0	1,000	0	2,500	2,500	
	Projected Ending Fund Balance	2,980	2,980	2,980	1,980	7,780	5,280	(2,500)	(32.1%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	18,148	18,403	18,824	19,537	19,537	20,128		
	Encumbrances Carried From Previous Year			0	0		0		
	Unencumbered Balance Available	18,148	18,403	18,824	19,537	19,537	20,128	591	3.0%
	REVENUE								
	Fines:								
232000045110	MANDATORY FINE MONIES	255	421	713		591	200	(391)	-66.2%
	Total Revenue	255	421	713	0	591	200	(391)	-66.2%
	EXPENDITURES								
	Operations & Maintenance:								
232421052001	DRUG LAW ENFORCEMENT							0	
	Total O&M	0	0	0	0	0	0	0	
	Projected Ending Fund Balance	18,403	18,824	19,537	19,537	20,128	20,328	200	1.0%

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	11,994	53,567	25,474	78,765	78,765	146,459		
	Encumbrances Carried From Previous Year				(23,000)				
	Unencumbered Balance Available	11,994	53,567	25,474	55,765	78,765	146,459	67,694	85.9%
	REVENUE								
	Other:								
234000049130	SALE OF SEIZED ASSETS	35,875	15,071	53,011		125,694	10,000	(115,694)	(92.0%)
234000049131	FORFEITURE ORDER-LAW DEPT.	12,918		1,188				0	
234000049238	TRANSFER FROM CITY GRANT FUND								
	Total Revenue	48,793	15,071	54,198	0	125,694	10,000	0	0.0%
	EXPENDITURES								
	Operations & Maintenance:								
234415352446	LAW DEPARTMENT EXPENDITURES	7,220	4,473	908	5,000		5,000	5,000	
234421052320	TRAINING/TRAVEL							0	
234421052632	DARE SUPPLIES				5,000	4,543	5,000	457	10.1%
234421052612	OPERATING SUPPLIES		38,691		5,000	30,457		(30,457)	(100.0%)
	Total O&M	7,220	43,164	908	15,000	35,000	10,000	(25,000)	(71.4%)
	Capital:								
234421053740	EQUIPMENT AND FURNISHINGS							0	
234421053750	VEHICLES					23,000		(23,000)	(100.0%)
	Total Capital	0	0	0	0	23,000	0	(23,000)	(100.0%)
	Debt Service:								
234421054912	CAPITAL LEASE PRINCIPAL-2016 Cruisers/PickUp								
234421054922	CAPITAL LEASE INTEREST-2016 Cruisers/PickUp								
234421054950	DEBT ISSUE COSTS (ESCROW FEE-LEASE)								
	Total Debt Service	0	0	0	0	0	0		
	Transfers								
234491059232	TRANSFER TO OTHER FUNDS								
	Total Debt Service	0	0	0	0	0			
	Total Expenditures	7,220	43,164	908	15,000	58,000	10,000	(48,000)	(82.8%)
	Projected Ending Fund Balance	53,567	25,474	78,765	40,765	146,459	146,459	0	0.0%

City of Barberton, Ohio
Parks Revolving Fund
Parks Director

ACCOUNT #	DESCRIPTION	2,022	2,023	2024	2025		2026	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	INCR (DECR)
								\$\$	%
	Beginning Fund Cash Balance	42,161	27,950	81,312	96,434	96,434	68,071		
	Encumbrances Carried From Previous Year				(16,213)		(2,369)		
	Unencumbered Balance Available	42,161	27,950	81,312	80,220	96,434	65,702	(30,731)	(31.9%)
REVENUE									
Intergovernmental:									
235000043424	ODNR GRANT	0	56,840		2,000			0	
235000043420	TUSCORRA HEALTH & WELLNESS FOUN							0	
235000043422	BCF:FALL FAMILY FUN NIGHT GRANT	114	385	800				0	
	Total Intergovernmental	114	57,225	800	2,000	0	0	0	
Charges for Services:									
235000044733	SOCCER FIELD USAGE FEES	25							
235000044740	SPECIAL CLASS FEES	8,475	9,567	7,982		6,035	5,000	(1,035)	(17.1%)
235000044760	PARK PLAY CENTER FEE	3	1,035						
235000044770	GAZEBO & SHELTER RENTAL FEES	5,610	6,060	7,235		5,036	5,000	(36)	(0.7%)
235000044785	ENGRAVED BRICK SALES		390	1,250				0	
	Total Charges for Services	14,113	17,052	16,467	0	11,070	10,000	(1,070)	(9.7%)
Other Revenue:									
235000048010	MISCELLANEOUS	500	3,355	410		6,981		(6,981)	(100.0%)
235000048700	BARBERTON COMMUNITY FOUNDATION	1,644	15,000	15,000	15,000	15,000	15,000	0	0.0%
235000048712	SUMMER CONCERT CONTRIBUTIONS	17,297	10,232	21,376	20,000	18,263	20,000	1,737	9.5%
235000048711	MISCELLANEOUS DONATIONS	430	803	12,706	500	404	500	96	23.8%
235000048716	MEMORIAL TREES	1,150	3,945	3,935	2,000	2,200	2,000	(200)	(9.1%)
235000048722	LABOR DAY FESTIVAL	1,535	1,913	1,340				0	
235000048721	ARTS AND CRAFTS				150		150	150	
	Total Other Revenue	22,556	35,247	54,767	37,650	42,849	37,650	(5,199)	(12.1%)
Other Financing Sources:									
235000049219	TRANSFER FROM INCOME TAX							0	
	Total Revenue	36,783	109,524	72,034	39,650	53,919	47,650	(6,269)	(11.6%)

**Parks Revolving Fund
Parks Director**

ACCOUNT #	DESCRIPTION	2,022 ACTUAL	2,023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
4513	EXPENDITURES RECREATION PROGRAMS								
	Personal Services:								
235451351110	SUMMER CONCERT WAGES			103		772	10,000	9,228	1194.5%
235451351111	SPECIAL PROGRAM WAGES	4,593	2,675		12,000			0	
235451351112	PROGRAM VOLUNTEER COORDINATOR							0	
235451351120	WAGES							0	
235451351220	MEDICARE	67	39	1	175	12	145	133	1157.6%
235451351230	PERS	643	374	14	1,700	108	1,400	1,292	1194.5%
235451351250	SEVERANCE PAY CONTRIBUTION	92	53	2	250	15	200	185	1194.5%
235451351260	WORKERS' COMP	198	78	49	10	2	200	198	9950.3%
	Total Personal Services	5,592	3,219	171	14,135	910	11,945	11,035	1213.2%
	Operations and Maintenance:								
235451352330	PROFESSIONAL SERVICES	900	3,522	5,266	5,000	2,580	6,000	3,420	132.6%
235451352607	LABOR DAY FESTIVAL		948					0	
235451352613	REPAIR & MAINTENANCE SUPPLIES	2,955	1,572	2,228	3,500	1,730	5,000	3,270	189.0%
235451352627	SPECIAL EVENTS	1,979	2,844	1,648	6,000	7,056	8,000	944	13.4%
235451352629	BCF:FALL FAMILY FUN NIGHT	1,086	970			150		(150)	(100.0%)
235451352634	SPECIAL PROGRAMS	5,172	5,539	7,350	11,000	5,932	12,000	6,068	102.3%
235451352641	GENERAL RECREATION	5,856	9,105	10,119	10,000	9,121	14,000	4,879	53.5%
235451352645	MEMORIAL TREES	1,480	1,500	1,500	8,000	2,951	10,000	7,049	238.9%
235451352671	SUMMER CONCERT PROGRAMS	25,972	26,943	28,629	40,000	32,230	45,000	12,770	39.6%
	Total Operations and Maintenance	45,402	52,943	56,742	83,500	61,751	100,000	38,249	61.9%
	Capital:								
235451353704	BOATING PROGRAM EQUIPMENT							0	
235451353725	IMPROVEMENTS OTHER THAN BUILDING					19,622			
	Total Capital	0	0	0	0	19,622	0	0	0.0%
	Total Expenditures	50,993	56,162	56,912	97,635	82,282	111,945	49,285	59.9%
	Projected Ending Fund Balance	27,950	81,312	96,434	22,235	68,071	1,407	(66,664)	(97.9%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	59,973	114,007	61,755	89,781	89,781	67,069		
	Encumbrances Carried From Previous Year				(50,000)		(7,736)		
	Unencumbered Balance Available	59,973	114,007	61,755	39,781	89,781	59,333	(30,448)	(33.9%)
	REVENUE								
	Special Assessments:								
237000047010	SPECIAL ASSESSMENT COLLECTIONS	1,053	55	5,539	5,000	7,703		(7,703)	(100.0%)
	Other Revenue:								
237000048022	SIDEWALK PROGRAM REIMBURSEMENT	100	15,183	22,552	5,000	11,859	5,000	(6,859)	(57.8%)
237000048700	BARBERTON COMMUNITY FOUNDATION GRANT						0	0	
	Total Other Revenue	100	15,183	22,552	5,000	11,859	5,000		
	Transfer In:								
237000049219	TRANSFER FROM INCOME TAX	100,000	50,000		50,000	50,000		(50,000)	(100.0%)
	Transfers In	100,000	50,000	0	50,000	50,000	0	(50,000)	(100.0%)
	Total Revenue	101,153	65,238	28,090	60,000	69,562	5,000	(114,562)	(164.7%)
	EXPENDITURES								
	Operations and Maintenance:								
237431052310	COUNTY AUDITOR FEES	12	1	64		89	100	11	12.8%
237431052449	SIDEWALK REPAIRS & MAINTENANCE	47,106	117,490		50,000	92,185	50,000		
	Total Operations & Maintenance	47,118	117,491	64	50,000	92,274	50,100	11	0.0%
	Capital Expenditures:								
237431053725	IMPROVEMENTS OTHER THAN BUILDINGS							0	
	Total Capital	0	0	0	0	0	0	0	
	Total Expenditures	47,118	117,491	64	50,000	92,274	50,100	11	0.0%
	Projected Ending Fund Balance	114,007	61,755	89,781	49,781	67,069	14,233	(52,836)	(78.8%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	575,919	916,761	910,239	1,017,191	1,017,191	732,350		
	Encumbrances Carried From Previous Year				(2,529,081)		(695,418)		
	Unencumbered Balance Available	575,919	916,761	910,239	(1,511,890)	1,017,191	36,933	(980,258)	(96.4%)
	REVENUE								
	Intergovernmental:								
	Police:								
238000043401	BULLETPROOF VEST PROGRAM							0	
238000043410	DRUG USE PREVENTION GRANT								
	Fire:								
238000043414	STATE OF OHIO OBM GRANT - FIRE		20,161			7,688			
	Planning:								
238000043427	US EPA GRANT	71,990		17,079		180,477	349,500	169,023	93.7%
238000043435	BCF MEDICAL DEBT RELIEF		10,000						
238000043490	OTHER FEDERAL GRANTS			855,936	2,144,065	1,871,900	272,165	(1,599,735)	(85.5%)
238000043935	FOUNDATION GRANT			100,000				0	
238000043939	BIKE & HIKE GRANT		5,000						
238000043945	COX-POWELL BUILDING GRANT	25,000							
238000043950	ODOD BROWNFIELD GRANT	111,191	225,342	113,462	35,017				
	Total Intergovernmental	208,181	260,503	1,086,477	2,179,082	2,060,064	621,665	(1,438,400)	(69.8%)
	Other Revenue:								
238000048010	MISCELLANEOUS					167,257			
238000048700	BARBERTON COMMUNITY FOUNDATION	250,000						0	
	Transfers:								
238000049234	TRANSFER FROM LAW ENFORCEMENT TRUST FUND								
238000049201	TRANSFER FROM STREET CAPITAL FUND						25,327		
238000049240	TRANSFER FROM INFRASTRUCTURE IMP.						157,416		
	Total Transfers						182,743	182,743	
	Total Revenue	458,181	260,503	1,086,477	2,179,082	2,227,321	621,665	(2,869,112)	(128.8%)

City Grant Fund
Service; Planning; Fire; Police

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Operations & Maintenance:									
Police:									
238421052696	POLICE GRANT EXPENDITURES						70,811		
Fire:									
238422052657	FIRE GRANT EXPENDITURES							0	
Street:									
238431053760	INFRASTRUCTURE						296,787	(296,787)	(100.0%)
Water:									
238432253720	BUILDINGS/OTHER IMPROVEMENTS			855,936			1,871,900	(1,871,900)	(100.0%)
Planning:									
238463052542	US EPA PETRO	24,567					82,738	(82,738)	(100.0%)
238463052543	US EPA HAZSUB	32,423					82,738	(82,738)	(100.0%)
238463052344	BCF Economic Development Grant						99,500	(99,500)	(100.0%)
238463052544	FOUNDATION ECOMOMIC DEVELOPMENT GRANT				100,000				
238463052548	OHIO AND ERIE CANALWAY COALITION GRANT								
238463052549	SEIBERLING COURT SETTLEMENT								
238463052550	BIKE & HIKE GRANT								
238463052551	SUMMIT COUNTY LAND BANK GRANT								
238463052555	COX-POWELL BUILDING GRANT						250,000		
238463052561	ODOD GRANT	59,532	267,025	103,428					
Parks:									
238451153707	SENIOR CENTER GRANT	816							
Total O & M		117,339	267,025	959,364	100,000	2,504,474	250,000	0	0.0%
Capital:									
Fire:									
238422053740	EQUIPMENT & FURNISHINGS			20,161			7,688	(7,688)	(100.0%)
Total Capital		0	0	20,161	0	7,688	0	(7,688)	(100.0%)
Total Expenditures		117,339	267,025	979,525	100,000	2,512,162	250,000	(2,449,038)	(97.5%)
Projected Ending Fund Balance		916,761	910,239	1,017,191	567,192	732,350	408,597	(323,753)	(44.2%)

City of Barberton, Ohio
FEMA Fund
Fire Chief

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	(281,641)	(845,469)	(584,406)	(81,711)	(81,711)	(27,321)		
	Encumbrances Carried From Previous Year				(516,605)		(205,853)		
	Unencumbered Balance Available	(281,641)	(845,469)	(584,406)	(598,316)	(81,711)	(233,174)	(151,463)	185.4%
REVENUE									
Intergovernmental:									
239000043400	FEMA GRANTS		348,159	512,744	49,193			0	
239000043401	FEMA ASSISTANCE TO FIREFIGHTERS GRANT					18,655		(18,655)	(100.0%)
239000043413	FEMA DAM GRANT PROJECT		82,777	328,377	549,123	323,667	142,679		
	Total Intergovernmental Revenue	0	430,935	841,121	598,316	342,321	142,679	(18,655)	(5.4%)
Other Revenue:									
239000049101	TRANSFER FROM GENERAL FUND	404					90,495		
	Total Revenue	404	430,935	841,121	598,316	342,321	233,174	(18,655)	(5.4%)
EXPENDITURES									
Operations & Maintenance:									
239422052640	FIRE FEMA GRANT								
	Total O&M Expenditures	0	0	0	0	0	0	0	
Capital:									
239422053700	EQUIPMENT								
239422053740	EQUIPMENT AND FURNISHINGS (FEMA/DHS)								
239422053750	VEHICLES								
239431053710	LAND	152,953	83,128	35,486					
239431053731	15th STREET NW STORMWATER	272,275	3,968	1,252					
239431053732	ARTHUR STREET STORMWATER	139,005	0						
239461253758	FEMA DAME PROJECT - PHASE ONE		82,777	301,689		287,932			
239461253759	FEMA DAME PROJECT - PHASE TWO								
	Total Capital Expenditures	564,232	169,872	338,427	0	287,932	0	0	0.0%
Transfers Out:									
239491059101	TRANSFER TO GENERAL FUND	0	0			0		0	
	Total Transfers Out	0	0	0	0	0	0	0	
	Total Expenditures	564,232	169,872	338,427	0	287,932	0	0	0.0%
	Projected Ending Fund Balance	(845,469)	(584,406)	(81,711)	0	(27,321)	0	27,321	(100.0%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL	BUDGET	\$\$	%
	Beginning Fund Cash Balance	1,462,703	1,503,548	2,492,267	514,530	514,530	899,737		
	Encumbrances Carried From Previous Year				(435,912)		(144,392)		
	Unencumbered Balance Available	1,462,703	1,503,548	2,492,267	78,618	514,530	755,345	240,815	46.8%
	REVENUE								
	Intergovernmental:								
240000043930	OPWC GRANTS						0		
240000043933	ODOT/FHA FUNDING					480,487	(480,487)	(100.0%)	
	Total Intergovernmental	0	0	0	0	480,487	0	(480,487)	(100.0%)
	Interest:								
240000046110	INTEREST INCOME	14,943	91,285	25,075	15,000	21,967	15,000	(6,967)	(31.7%)
	Interest:								
240000048010	MISCELLANEOUS			447,000		181,378	(181,378)	(100.0%)	
	Other Financing Sources:								
240000049219	TRANSFER FROM INCOME TAX/NSP FUND	125,000	2,500,000		300,000	300,000	(300,000)	(100.0%)	
240000049211	TRANSFER FROM OTHER FUNDS								
240000049347	TRANSFER FROM SPECIAL ASSESS RET BOND FUND						0		
	Total Transfers:	125,000	2,500,000	0	300,000	300,000	0	(300,000)	(100.0%)
	Total Other Financing Sources	125,000	2,500,000	0	300,000	300,000	0	(300,000)	(100.0%)
	Total Revenue	139,943	2,591,285	472,075	315,000	983,832	15,000	(787,454)	(80.0%)
	EXPENDITURES								
	Opertions & Maintenance:								
240431052330	PROFESSIONAL SERVICES						0		
240431052910	TREASURY FEES	1,190	1,992	994	1,000	1,013	1,020	7	0.7%
240451152430	REPAIR & MAINTENANCE								
		1,190	1,992	994	1,000	1,013	1,020	7	
	Capital Outlay								
240431053740	EQUIPMENT AND FURNISHINGS		11,541	270,445	75,000	9,555	(9,555)	(100.0%)	
240431053763	INFRASTRUCTURE - MISC ROAD IMPROVEMENTS		235,591	73,880	275,000	233,910	220,000	(13,910)	(5.9%)
240431053760	INFRASTRUCTURE -	97,908	1,232,861	1,100,076		354,147	290,000		
240431053761	INFRASTRUCTURE -		81,182	543,818					
240451153710	LAND & BUILDING IMPROVEMENTS		39,400	460,600					
	Total Capital	97,908	1,600,574	2,448,818	350,000	597,612	510,000	(23,465)	(105.9%)
	Debt Service:								

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

ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	INCR (DECR)
								\$\$	%
	Total Debt Service	0	0	0	0	0	0		
	Transfers:								
240431059500	ADVANCES-OUT							0	
240491059101	TRANSFER TO GENERAL FUND								
240491059202	TRANSFER TO STREET OPERATING								
240491059238	TRANSFER TO CITY GRANT FUND						157,416		
240491059240	TRANSFER TO EMERGENCY RESERVE							0	
240491059345	TRANSFER TO BOND RETIREMENT							0	
240491059482	TRANSFER TO ISSUE 2 IMPROVEMENT							0	
240491059484	TRANSFER TO STREET IMPROVEMENT							0	
	Total Transfer Out:	0	0	0	0	0	157,416	0	
	Total Expenditures	99,098	1,602,566	2,449,812	351,000	598,625	668,436	(23,458)	(3.9%)
	Projected Ending Fund Balance	1,503,548	2,492,267	514,530	42,618	899,737	101,909	(797,827)	(88.7%)
		99,098	1,602,566			598,625			

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025		2026 BUDGET	BUDGETED INCR (DECR)		
					BUDGET	ACTUAL		\$	%	
	Beginning Fund Cash Balance	965,478	1,100,200	2,046,076	1,997,699	1,997,699	1,945,598			
	Encumbrances Carried From Previous Year									
	Unencumbered Balance Available	965,478	1,100,200	2,046,076	1,997,699	1,997,699	1,945,598	(52,101)	(2.6%)	
REVENUE										
Interest:										
241000046110	INTEREST INCOME	10,449	55,993	78,615	25,000	74,151	50,000	(24,151)	(32.6%)	
Other Financing Sources:										
241000049219	TRANSFER FROM INCOME TAX	125,000	891,300		200,000			0		
241000049240	TRANSFER FROM INFRASTRUCTURE							0		
241000049347	TRANSFER FROM SPECIAL ASSESS RET							0		
		125,000	891,300	0	200,000	0	0			
Total Revenue		135,449	947,293	78,615	225,000	74,151	50,000	(24,151)	(32.6%)	
EXPENDITURES										
Operations & Maintenance										
241491052910	TREASURY FEES	728	1,417	1,992	2,500	1,206	2,500	1,294	107.3%	
Other Financing Uses:										
241491059101	TRANSFER TO GENERAL FUND			125,000	975,045	125,045	1,000,000	874,955	699.7%	
241491059240	TRANSFER TO INFRASTRUCTURE IMPROVEMENT							0		
Total Financing Uses		0	0	125,000	975,045	125,045	1,000,000	874,955	699.7%	
Total Expenditures		728	1,417	126,992	977,545	126,251	1,002,500	876,249	694.1%	
Projected Ending Fund Balance		1,100,200	2,046,076	1,997,699	1,245,154	1,945,598	993,098	(952,500)	(49.0%)	

City of Barberton, Ohio
Rental Registration Program
Building Commissioner

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	93,854	158,150	160,383	169,122	169,122	528,405		
	Encumbrances Carried From Previous Year				(39,460)		(1,764)		
	Unencumbered Balance Available	93,854	158,150	160,383	129,662	169,122	526,640	357,518	211.4%
REVENUE									
Charges For Services:									
242000044151	RENTAL REGISTRATIONS & INSPECTIONS	248,960	228,205	212,500	310,000	651,824	400,000	(251,824)	(38.6%)
Other Revenue:									
242000048010	MISCELLANEOUS	1,169	334	431	500	1,206	500	(706)	(58.5%)
	Total Revenue	250,129	228,539	212,931	310,500	653,030	400,500	(252,530)	(38.7%)
EXPENDITURES									
Personal Services:									
242424051110	SALARY		13,418	82,047	153,214	133,730	275,000	141,270	
242424051111	SECRETARY	33,165	32,477	16,227				0	
242424051112	BUILDING INSPECTOR	35,069	59,180	25,344				0	
242424051113	ELEC/HOUSING INSPECTOR							0	
242424051114	PROPERTY MAINT. INSPECTOR	24,156	17,289	7,495				0	
242424051115	ZONING INSPECTOR							0	
242424051116	INSPECTOR	19,424	15,524	5,246				0	
242424051210	HEALTH & LIFE INSURANCE	35,828	38,571	33,409	46,954	37,720	50,000	12,280	32.6%
242424051211	AFSCME CARE PLAN							0	
242424051220	MEDICARE	1,670	1,511	1,809	2,222	1,909	3,988	2,078	108.8%
242424051230	P.E.R.S.	15,407	14,772	17,792	21,450	18,244	38,500	20,256	111.0%
242424051250	SEVERANCE PAY CONTRIBUTION	2,357	2,116	2,542	3,065	2,675	5,500	2,825	105.6%
242424051260	WORKERS' COMPENSATION	1,281	1,887	2,531	2,636	2,632	5,500	2,868	109.0%
	Total Personal Services	168,358	196,746	194,441	229,541	196,910	378,488	181,578	92.2%
Operations & Maintenance:									
242424052310	County Auditor Fees					1,731	2,000		
242424052360	Rental Registration Program Expenditures	10,425	5,600	3,395	10,000	13,589	16,000	2,411	17.7%
242424052430	Repair & Maintenance	2,720	3,892	2,219	5,000	2,333	5,000		
242424052650	Postage & Supplies	2,970	3,470	3,661	2,500	3,934	3,000	(934)	(23.7%)
242424052625	Field Maintenance Supplies	1,020	818		1,000		7,000		
242424052834	Paint Rebate	340	280	475	4,000	250	2,500		
242424052833	City Rebate Program		0		2,000		2,000		
242424052845	Residential Home Rehabilitation Program				5,000		50,000		
	Total Operations & Maintenance	17,475	14,060	9,751	29,500	21,837	87,500	65,663	300.7%
Capital Outlay:									
242424053750	Vehicle		15,500		25,000	25,000	65,000	40,000	160.0%
	Total Capital Outlay		15,500	0	25,000	25,000	65,000	40,000	160.0%
242424059259	TRANSFER TO PROJECT IMPACT				50,000	50,000	180,000		
	Total Expenditures	185,833	226,306	204,192	334,041	293,747	710,988	0	0.0%
	Projected Ending Fund Balance	158,150	160,383	169,122	106,121	528,405	216,153	(312,252)	(59.1%)

City of Barberton, Ohio
Road Maintenance Fund

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	2,000	7,000	12,000	17,000	17,000	19,000		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	2,000	7,000	12,000	17,000	17,000	19,000	2,000	11.8%
REVENUE									
Intergovernmental									
243000042185	Road Maintenance Fees	5,000	5,000	5,000	5,000	2,000	2,000	0	0.0%
	Total Intergovernmental	5,000	5,000	5,000	5,000	2,000	2,000	0	0.0%
	Total Revenue	5,000	5,000	5,000	5,000	2,000	2,000	0	0.0%
EXPENDITURES									
Operations & Maintenance:									
243431052430	REPAIR AND MAINTENANCE				15,000		19,000	19,000	
	Total Operations & Maintenance	0	0	0	15,000	0	19,000	19,000	
	Total Expenditures	0	0	0	15,000	0	19,000	0	
	Projected Ending Fund Balance	7,000	12,000	17,000	7,000	19,000	2,000	(17,000)	(89.5%)

City of Barberton, Ohio
CO2/Smoke Detector Fund

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	0	0	0	0	0	6,531		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	0	0	0	0	0	6,531	6,531	
REVENUE									
Intergovernmental									
244000044151	RENTAL REGISTRATION & INSPECTIONS					6,531	4,000	(2,531)	(38.8%)
	Total Intergovernmental	0	0	0	0	6,531	4,000	(2,531)	(38.8%)
	Total Revenue	0	0	0	0	6,531	4,000	(2,531)	(38.8%)
EXPENDITURES									
Operations & Maintenance:									
244424052634	PROGRAM SUPPLIES						7,000	7,000	
	Total Operations & Maintenance	0	0	0	0	0	7,000	7,000	
	Total Expenditures	0	0	0	0	0	7,000	0	
	Projected Ending Fund Balance	0	0	0	0	6,531	3,531	(3,000)	(45.9%)

City of Barberton, Ohio
American Rescue Plan Grant Fund

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	7,991,887	6,191,886	4,514,901.20	923,359.76	923,360	0.00		
	Encumbrances Carried From Previous Year				(923,360)				
	Unencumbered Balance Available	7,991,887	6,191,886	4,514,901.20	0.00	923,360	0.00	(923,360)	(100.0%)
REVENUE									
Intergovernmental									
247000043407	American Rescue Plan Grant Allocation	8,220,575							0
	Total Intergovernmental	8,220,575	0	0.00	0	0	0.00	0	
	Total Revenue	8,220,575	0	0.00	0	0	0.00	0	
EXPENDITURES									
Personal Services:									
247421051150	Police Premium Pay	4,880,252							0
247421051220	Medicare								0
247421051230	Pension								0
247421051250	Severance Pay Contribution								0
245422051150	Fire Premium Pay	4,880,252							0
247422051220	Medicare								0
247422051230	Pension								0
247422051250	Severance Pay Contribution								0
	Total Personal Services	9,760,503	0			0			0
Operations & Maintenance:									
247419552430	Repair & Maintenance	17,483							
	Total Operations & Maintenance	17,483	0	0.00	0.00	0	0.00	0	
Capital Outlay:									
247419553725	Improvements Other Than Buildings		1,207,614	205,625.64					
247419553725	Improvements Other Than Buildings	215,612	137,000	3,385,915.80		923,360			
247419553740	Equipment and Furnishings	26,977							
247419553750	Vehicles		108,210						
247422053750	Vehicles - Ambulance		224,161						
	Total Capital Outlay	242,589	1,676,985	3,591,541.44	0.00	923,359.76	0.00	(923,360)	(100.0%)
	Total Expenditures	10,020,576	1,676,985	3,591,541.44	0.00	923,360	0.00	0	0.0%
	Projected Ending Fund Balance	6,191,886	4,514,901	923,359.76	0.00	0	0.00	0	

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	45,250	95,250	145,250	145,250	145,250	145,250		
	Encumbrances Carried From Previous Year			0	0		0		
	Unencumbered Balance Available	45,250	95,250	145,250	145,250	145,250	145,250	0	0.0%
REVENUE									
Charges for Services:									
252000044150	PROGRAM APPLICATION FEES							0	
252000044151	PROGRAM ANNUAL FEES							0	
	Total Charges for Services	0							
Other Revenue:									
252000048700	BARBERTON COMMUNITY FOUNDATION							0	
252000048010	MISCELLANEOUS							0	
252000048214	CELL TOWER LEASE								
	Total Other Revenue	0							
Other Financing Sources:									
252000049219	TRANSFER FROM INCOME TAX FUND	50,000	50,000						
	Total Revenue	50,000	50,000	0	0	0	0	0	
EXPENDITURES									
Operations & Maintenance:									
252463052835	BUSINESS INCENTIVE PROGRAM				40,000		40,000	40,000	
252463052650	POSTAGE & SUPPLIES				5,000		5,000	5,000	
	Total Expenditures	0	0	0	45,000	0	45,000	0	
	Projected Ending Fund Balance	95,250	145,250	145,250	100,250	145,250	100,250	(45,000)	(31.0%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	276,180	352,247	364,924	290,865	290,865	338,632		
	Encumbrances Carried From Previous Year				(3,600)		(78,737)		
	Unencumbered Balance Available			364,924	287,265		259,894	259,894	
	REVENUE								
	Interest:								
254000046110	INTEREST INCOME	3,040	12,253	(7,074)	5,000	11,497	5,000	0	0.0%
	Other Revenue:								
254000048200	BCDC	40,748	34,130	25,952	30,000	25,952	25,000	(5,000)	(19.3%)
254000048250	NDS	32,450	41,287	8,206	15,000	17,075	15,000	0	0.0%
	Total Other Revenue	73,197	75,416	34,158	45,000	43,027	40,000	(3,027)	(7.0%)
	Total Revenue	76,237	87,670	27,084	50,000	54,525	45,000	(9,525)	(17.5%)
	EXPENDITURES								
	Operations & Maintenance:								
254463052301	BCDC DISBURSEMENTS		73,168	32,330	30,000		30,000	30,000	
254463052300	NDS DISBURSEMENTS		1,569	68,572	30,000	4,563	30,000	25,437	557.5%
254463052910	TREASURY FEES	169	256	242	500	395	500		
254463056223	HOUSING REHABILITATION				124,290	1,800	124,290		
	Total Expenditures	169	74,992	101,144	184,790	6,758	184,790	0	0.0%
	Projected Ending Fund Balance	352,247	364,924	290,865	152,475	338,632	120,104	(218,527)	(64.5%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	68,292	94,362	53,235	33,363	33,363	35,102		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	68,292	94,362	53,235	33,363	33,363	35,102	1,739	5.2%
REVENUE									
Other Revenue:									
256000043910	IN LIEU OF PROPERTY TAXES	0						0	
256000048029	EASTERN ROAD/NEW HAVEN							0	
256000048027	ALEXANDER SQUARE								
256000048028	DOWNTOWN DEVELOPMENT	26,376	0			5,998	6,000	2	0.0%
	Total Other Revenue	26,376	0	0	0	5,998	6,000	2	
	Total Revenue	26,376	0	0	0	5,998	6,000	2	0.0%
EXPENDITURES									
Operations & Maintenance:									
256463052310	COUNTY AUDITOR FEES	306	0			69	100	31	44.6%
256463052371	TIF PAYMENT-BARBERTON CITY SCHOOLS					4190	4,200	10	0.2%
256463052690	PUBLIC IMPROVEMENTS	-	41,127	19,872	30,000			0	
	Total O&M	306	41,127	19,872	30,000	4,259	4,300	41	1.0%
Transfer Out:									
256491059202	TRANSFER TO STREET FUND							0	
	Total Transfer Out	0	0	0	0	0	0	0	
	Total Expenditures	306	41,127	19,872	30,000	4,259	4,300	41	1.0%
	Projected Ending Fund Balance	94,362	53,235	33,363	3,363	35,102	36,802	1,700	4.8%

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	85,331	50,008	18,678	25,645	25,646	21,694		
	Encumbrances Carried From Previous Year				(1,500)		0		
	Unencumbered Balance Available	85,331	50,008	18,678	24,145	25,646	21,694	(3,951)	(15.4%)
	REVENUE								
	Charges for Services:								
257000044152	VACANT PROPERTY REGISTRATION FEES	2,400	3,100	28,900	15,000	22,775	17,500	(5,275)	(23.2%)
257000044153	ADMINISTRATION FEES	3,000	3,000	11,000	5,000	1,000	1,000	0	0.0%
	Total Charges for Services	5,400	6,100	39,900	20,000	23,775	18,500	(5,275)	(22.2%)
	Other Revenue:								
257000048010	MISCELLANEOUS	95	85	82	50	101	50	(51)	(50.6%)
	Other Financing Sources:								
257000048019	VACANT PROPERTY DEPOSIT REFUNDS							0	
	Total Other Revenue	0	0	0	0	0	0	0	
	Total Revenue	5,495	6,185	39,982	20,050	23,876	18,550	(10,601)	
	EXPENDITURES								
	Personal Services:								
257463051110	BLDG. COMMISSIONER	6,881	516	11,052	22,693	17,360	22,693		
257463051111	ADMINISTRATIVE ASSISTANT	20,163	24,374	10,433				0	
257463051116	INSPECTOR		0					0	
257463051210	HEALTH & LIFE INSURANCE	8,740	10,477	7,975	9,133	7,080	9,133	2,053	29.0%
257463051211	AFSCME CARE PLAN							0	
257463051220	MEDICARE	371	43	170	330	244	330	86	35.4%
257463051230	PERS	3,785	444	1,710	3,177	2,383	3,177	794	33.3%
257463051250	SEVERANCE PAY CONTRIBUTION	541	63	244	454	347	454	107	30.8%
257463051260	WORKERS COMPENSATION	337	457	457	450	415	450	35	8.5%
	Total Personal Services	40,818	36,375	32,041	36,237	27,828	36,237	8,409	30.2%
	Operations & Maintenance:								
257463052611	OFFICE SUPPLIES/OTHER		1,140	973	1,100		1,100	1,100	
257463052650	POSTAGE		0		500		500	500	
	Total O&M	0	1,140	973	1,600	0	1,600	1,600	
	Transfer Out:								
257471059900	TRANSFER TO TRUST FUND							0	
	Total Transfer Out	0	0	0	0	0	0	0	
	Total Expenditures	40,818	37,515	33,014	37,837	27,828	37,837	13,086	47.0%
	Projected Ending Fund Balance	50,008	18,678	25,646	6,358	21,694	2,407	(27,638)	(127.4%)

City of Barberton, Ohio
 Lake Cinema Complex
 Planning Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	0	0	0	0	0	0		
	Encumbrances Carried From Previous Year				0		0		
	Unencumbered Balance Available	0	0	0	0	0	0	0	0.0%
REVENUE									
Other Revenue:									
258000048020	LAKE CINEMA LEASE PROCEEDS							0	
258000048021	RESTAURANT LEASE PROCEEDS							0	
	Total Other Revenue	0	0	0	0	0	0	0	
258000049130	SALE OF ASSETS								
	Total Revenue	0	0	0	0	0	0	0	
EXPENDITURES									
Operations & Maintenance:									
258419452430	BUILDING REPAIR & MAINTENANCE							0	
258419452521	PROPERTY INSURANCE							0	
258419452840	PROPERTY TAXES							0	
		0	0	0	0	0	0	0	
Debt Service:									
258463054910	HUD 108 LOAN PAYMENT							0	
	Total Expenditures	0	0	0	0	0	0	0	
	Projected Ending Fund Balance	0	0	0	0	0	0	0	0.0%

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	36,702	36,702	22,800	12,930	12,930	38,450		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	36,702	36,702	22,800	12,930	12,930	38,450	25,520	
	Revenue:								
	Other Revenue:								
259000048011	MISCELLANEOUS							0	
259000048700	BCF-MOF PROGRAM	0						0	
	Total Other Revenue	0	0	0	0	0	0	0	
	Other Financing Sources:								
259000049101	TRANSFER FROM GENERAL FUND							0	
259000049242	TRANSFER FROM RENTAL REGISTRATION				50,000	50,000	180,000	130,000	260.0%
	Total Other Financing Sources	0	0	0	50,000	50,000	180,000	130,000	260.0%
	Total Revenue	0	0	0	50,000	50,000	180,000	130,000	260.0%
	Expenditures:								
259463052460	DEMOLITIONS-MOF PROGRAM GRANTS							0	
259463052461	DEMOLITIONS-BCF GRANT	0						0	
259463052462	DEMOLITIONS-CITY FUNDS		13,902	9,870	50,000	24,480	180,000	155,520	635.3%
	Total Expenditures	0	13,902	9,870	50,000	24,480	180,000	155,520	635.3%
	Projected Ending Fund Balance	36,702	22,800	12,930	12,930	38,450	38,450	38,333	

City of Barberton, Ohio
Beautification
Assistant Parks Director

ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	
								\$	%
	Beginning Fund Cash Balance	84,585	95,599	90,353	70,695	70,695	92,940		
	Encumbrances Carried From Previous Year				(1,971)		(1,897)		
	Unencumbered Balance Available	84,585	95,599	90,353	68,724	70,695	91,043	20,347	28.8%
REVENUE									
Intergovernmental:									
261000043440	GRANTS							0	
	Total Intergovernmental	0	0	0	0	0	0	0	
Other Revenue:									
261000048010	MISCELLANEOUS	106	1,112	1,106	1,000	91		(91)	(100.0%)
261000048700	BARBERTON COMMUNITY FOUNDATION GRANTS				2,000			0	
261000048711	BEAUTIFICATION DONATIONS	18,304	10,144	12,551	25,000	12,104	12,000	(104)	(0.9%)
261000048713	MUM FEST. DONATION	79,562	84,919	81,509	60,000	82,904	85,000	2,096	2.5%
261000048714	MUM FEST. (SQUARE)	22,758	23,449	22,648	20,000	26,665	26,000	(665)	(2.5%)
261000048715	POSTCARDS							0	
	Total Other Revenue	120,729	119,623	117,814	108,000	121,764	123,000	1,236	1.0%
261000049219	TRANSFER FROM INCOME TAX	10,000			25,000	25,000	25,000		
	Total Revenue	130,729	119,623	117,814	133,000	146,764	148,000	1,236	0.8%

Beautification
Assistant Parks Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	EXPENDITURES								
4522	Beautification Board								
	Personal Services:								
261452251110	ASSISTANT PARKS DIRECTOR			34,853	42,450	34,236	43,800	9,564	27.9%
261452251120	SEASONAL WAGES	23,637	29,919	2,332				0	
261452251210	HEALTH & LIFE INSURANCE				3,000			0	
261452251220	MEDICARE	341	431	536	650	493	650	157	3.3%
261452251230	OPERS	3,309	4,190	5,206	6,000	4,793	6,200	1,407	205.5%
261452251250	SEVERANCE PAY CONTRIBUTION	473	598	744	850	685	900	215	30.0%
261452251260	WORKERS COMPENSATION	365	399	549	720	718	900	182	
	Total Personal Services	28,124	35,537	44,220	53,670	40,925	52,450	11,525	28.2%
	Operations & Maintenance:								
261452252330	PROFESSIONAL SERVICES	1,696	681	1,034	3,000	740	3,500	0	
261452252521	PROPERTY INSURANCE							0	
261452252530	TELEPHONE	1,054	970	973	1,200	885	1,400	515	58.2%
261452252580	MILEAGE REIMBURSEMENT							0	
261452252613	REPAIR AND MAINTENANCE SUPPLIES	3,962	1,948		200	1,519	500	(1,019)	(67.1%)
261452252611	OFFICE SUPPLIES	180						0	
261452252636	SUPPLIES AND HAND TOOLS	12,253	14,956	15,097	20,000	9,787	25,000	15,213	155.4%
261452252646	DONATION EXPENDITURES	25,921	29,896	29,776	32,000	28,769	35,000	6,231	21.7%
261452252608	MUM CELEBRATION	43,092	36,728	38,285	40,000	40,817	45,000	4,183	10.2%
261452252606	CHRISTMAS LIGHTS	2,700	3,564	7,653	7,000	342	7,000	6,658	1949.4%
261452252650	POSTAGE	733	587	434	1,200	735	1,200	465	63.3%
	Total O&M	91,591	89,331	93,252	104,600	83,594	118,600	32,246	38.6%
	Capital Outlay:								
261452253740	EQUIPMENT AND FURNISHINGS							0	
								0	
	Total Capital	0	0	0	0	0	0	39,370	
	Total Expenditures	119,716	124,869	137,472	158,270	124,519	171,050	43,771	35.2%
	Projected Ending Fund Balance	95,599	90,353	70,695	43,454	92,940	67,993	(24,947)	(26.8%)

City of Barberton, Ohio

One Ohio Fund

Chief of Police; Law Director; Director of Finance

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	0	33,182	63,317	149,072	149,072	149,918		
	Encumbrances Carried From Previous Year				(23,000)				
	Unencumbered Balance Available	0	33,182	63,317	126,072	149,072	149,918	845	0.6%
	REVENUE								
	Other:								
265000048300	OPIOID SETTLEMENT	33,182	45,134	93,255	25,000	55,218	35,000	(20,218)	(36.6%)
	Total Revenue	33,182	45,134	93,255	25,000	55,218	35,000	0	0.0%
	EXPENDITURES								
	Operations & Maintenance:								
265415352446	LAW DEPARTMENT EXPENDITURES	0						0	
265421052330	PROFESSIONAL SERVICES		14,999	7,499	15,000	7,499	15,000		
	Total O&M	0	14,999	7,499	15,000	7,499	15,000	0	0.0%
	Capital:								
265421053700	EQUIPMENT							0	
265421053750	VEHICLES					46,873		(46,873)	(100.0%)
	Total Capital	0	0	0	0	46,873	0	(46,873)	(100.0%)
	Total Expenditures	0	14,999	7,499	15,000	54,373	15,000	(46,873)	(86.2%)
	Projected Ending Fund Balance	33,182	63,317	149,072	136,072	149,918	169,918	20,000	13.3%

DEBT SERVICE FUNDS

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

City of Barberton, Ohio

General Obligation Bond Retirement

Director of Finance

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	43,058	44,428	40,298	43,786	43,786	48,857		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	43,058	44,428	40,298	43,786	43,786	48,857	5,072	11.6%
REVENUE									
	Other Revenue:								
345000048010	MISCELLANEOUS								
	Total Other Revenue	0	0	0	0	0	0	0	
	Other Financing Sources:								
345000049410	NOTE PROCEEDS-ROBINSON/5TH ST							0	
345000049430	DEBT PREMIUM	17,877	20,053	23,241	17,500	33,185	20,000	(13,185)	(39.7%)
345000049206	TRANSFER FROM FIRE LEVY							0	
345000049219	TRANSFER FROM INCOME TAX							0	
345000049256	TRANSFER FROM TAX INCREMENT							0	
345000049240	TRANSFER FROM INFRAS. IMPR. RES.							0	
	Total Other Financing Sources	17,877	20,053	23,241	17,500	33,185	20,000	(13,185)	(39.7%)
	Total Revenue	17,877	20,053	23,241	17,500	33,185	20,000	(13,185)	(39.7%)
EXPENDITURES									
	Debt Service:								
345461154950	DEBT ISSUE COSTS							0	
345422054950	DEBT ISSUE COSTS							0	
345419554950	DEBT ISSUE COSTS	16,507	24,184	19,753	30,000	28,113	50,000	21,887	77.9%
345422054951	BOND DISCOUNT							0	
	Total Expenditures	16,507	24,184	19,753	30,000	28,113	50,000	21,887	77.9%
	Projected Ending Fund Balance	44,428	40,298	43,786	31,286	48,857	18,857	(30,000)	(61.4%)

City of Barberton, Ohio

Special Assessment Bond Retirement

Director of Finance

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	0	0	0	0	0	0		
	Encumbrances Carried From Previous Year						0		
	Unencumbered Balance Available	0	0	0	0	0	0	0	
REVENUE									
Assessments:									
347000047010	SPECIAL ASSESSMENTS						0	0	
Other Financing Sources:									
347000049310	BOND PROCEEDS							0	
347000049410	NOTE PROCEEDS							0	
	Total Other Financing Sources	0	0	0	0	0	0	0	
	Total Revenue	0	0	0	0	0	0	0	
EXPENDITURES									
Operations & Maintenance:									
347431052310	COUNTY AUDITOR FEES							0	
Debt Service:									
347431054910	BOND PRINCIPAL							0	
347431054920	BOND INTEREST							0	
Transfers:									
347491059240	TRANSFER TO INFRASTRUCTURE FUND								
347491059241	TRANSFER TO EMERGENCY RESERVE FUND								
	Total Expenditures	0	0	0	0	0	0	0	
	Projected Ending Fund Balance	0	0	0	0	0	0	0	

CAPITAL PROJECTS FUNDS

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

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	22,000	22,000	19,926	19,926	19,926	19,926		
	Encumbrances Carried From Previous Year				0		0		
	Unencumbered Balance Available	22,000	22,000	19,926	22,000	19,926	19,926	0	0.0%
REVENUE									
487000048010	MISCELLANEOUS							0	
	Total Revenue	0	0	0	0	0	0	0	
EXPENDITURES									
	Capital Outlay:								
487431053760	INFRASTRUCTURE		2,074		19,926	0	19,926	19,926	
	Total Expenditures	0	2,074	0	19,926	0	19,926	19,926	
	Projected Ending Fund Balance	22,000	19,926	19,926	0	19,926	0	(19,926)	(100.0%)

City of Barberton, Ohio
City Hall/Justice Center Project Fund

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	0	0	0	0	0	6,000,000		
	Encumbrances Carried From Previous Year				0		(20,000)		
	Unencumbered Balance Available	0	0	0	0	0	5,980,000	5,980,000	
	REVENUE								
488000049101	TRANSFER FROM GENERAL FUND					6,000,000		(6,000,000)	(100.0%)
	Total Revenue	0	0	0	0	6,000,000	0	(6,000,000)	(100.0%)
	EXPENDITURES								
	Capital Outlay:								
488419553720	BUILDING & IMPROVEMENTS					0	5,980,000	5,980,000	
	Total Expenditures	0	0	0	0	0	5,980,000	5,980,000	
	Projected Ending Fund Balance	0	0	0	0	6,000,000	0	(6,000,000)	(100.0%)

ENTERPRISE FUNDS

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

City of Barberton, Ohio
General Lighting Fund
Service Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	126,595	169,564	126,947	117,382	117,382	195,921		
	Encumbrances Carried From Previous Year				(426)		(24,012)		
	Unencumbered Balance Available	126,595	169,564	126,947	116,956	117,382	171,909		
	REVENUE								
	Charges For Services:								
501000044411	GENERAL LIGHTING CHARGES	375,181	378,158	380,817	375,000	379,773	375,000	(4,773)	(1.3%)
	Total Charges for services	375,181	378,158	380,817	375,000	379,773	375,000	(4,773)	(1.3%)
	Other:								
501000047010	ASSESSMENTS	112	1,696	2,332	500	1,814	500	(1,314)	(72.4%)
501000048010	MISCELLANEOUS	68	2,720	2,584	500	57	500	443	776.9%
501000049410	NOTE PROCEEDS	0							
	Total Other Revenue	180	4,417	4,916	1,000	1,871	1,000	(871)	(46.5%)
501000049219	TRANSFER FROM INCOME TAX			100,000					
	Total Revenue	375,361	382,574	485,732	376,000	381,644	376,000	(5,644)	(1.5%)
	EXPENDITURES								
	Personal Services:								
501425051110	WAGES & SALARIES			9,380	15,795	17,156	18,000	844	4.9%
501425051111	SIGNAL DEPARTMENT WAGES	15,103	16,303	7,070				0	
501425051210	HEALTH & LIFE INSURANCE	4,363	4,357	3,988	4,567	4,566	6,000	1,434	31.4%
501425051211	AFSCME CARE PLAN							0	
501425051220	MEDICARE	218	235	237	230	247	265	18	7.3%
501425051230	OPERS	2,114	2,282	2,303	2,212	2,402	2,550	148	6.2%
501425051250	SEVERANCE PAY CONTRIBUTION	302	326	329	317	343	370	27	7.8%
501425051260	WORKERS COMPENSATION	224	255	299	320	317	370	53	16.6%
501425051291	CLOTHING REIMBURSEMENTS	157	150	143	150		150	150	
501425051292	GYM MEMBERSHIP REIMBURSEMENTS				100		100	100	
	Total Personal Services	22,481	23,908	23,749	23,691	25,032	27,805	2,773	74.2%
	Operations & Maintenance:								
501413252447	STREET LIGHTING MAINTENANCE			5,039				0	
501413252617	SIGNAL MAINTENANCE SUPPLIES	24,624	26,047	17,104	30,000	7,926	30,000	22,074	278.5%
501413252622	STREET LIGHTING	257,218	301,663	269,196	400,000	220,197	400,000	179,803	81.7%
501413252623	TRAFFIC LIGHT ELECTRIC	19,713	23,034	129,889	30,000	48,923	50,000	1,077	2.2%
501425052310	COUNTY AUDITOR FEES			29	50	21			
	Total O&M	301,555	350,743	421,258	460,050	277,067	480,000	202,954	362.4%
	Capital:								
501413253740	EQUIPMENT AND FURNISHINGS	8,355	50,541	50,290	5,000	1,007	15,000	13,993	1389.8%
	Total Capital	8,355	50,541	50,290	5,000	1,007	15,000	13,993	1389.8%
	Total Expenditures	332,391	425,192	495,297	488,741	303,105	522,805	219,721	72.5%
	Projected Ending Fund Balance	169,564	126,947	117,382	4,215	195,921	25,104	(170,817)	(87.2%)

City of Barberton, Ohio
Solid Waste Disposal Fund
Service Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	1,932,742	1,879,931	1,775,558	1,632,827	1,632,827	1,697,257		
	Encumbrances Carried From Previous Year				(196,684)		(275,036)		
	Unencumbered Balance Available	1,932,742	1,879,931	1,775,558	1,436,142	1,632,827	1,422,221		
	REVENUE								
	Charges For Services:								
508000044450	GARBAGE COLLECTION FEES	2,483,374	2,610,057	2,777,555	2,700,000	2,886,194	2,800,000	(86,194)	(3.0%)
	Total Charges for services	2,483,374	2,610,057	2,777,555	2,700,000	2,886,194	2,800,000	(86,194)	(3.0%)
	Other:								
508000047010	ASSESSMENTS	989	7,843	10,119	7,000	7,816	7,000	(816)	(10.4%)
508000048010	MISCELLANEOUS	1,085	2,023	695	1,500	720	700	(20)	(2.8%)
	Total Other Revenue	2,074	9,866	10,814	8,500	8,536	7,700	(836)	(9.8%)
	Transfers In:								
508000049219	TRANSFER FROM INCOME TAX							0	
	Total Transfers In	0							
	Total Revenue	2,485,448	2,619,923	2,788,370	2,708,500	2,894,731	2,807,700	(87,031)	(3.0%)
	EXPENDITURES								
	Personal Services:								
508432851110	SALARY/WAGE	189,774	214,480	240,700	255,642	245,689	270,000	24,311	9.9%
508432851210	HEALTH & LIFE INSURANCE	38,713	59,943	59,729	71,587	68,282	82,205	13,923	20.4%
508432851211	AFSCME CARE PLAN						0		
508432851220	MEDICARE	2,671	3,028	3,401	3,707	3,460	3,915	455	13.2%
508432851230	OPERS	26,368	29,606	33,537	35,790	33,856	37,800	3,944	11.6%
508432851250	SEVERANCE PAY CONTRIBUTION	3,796	4,290	4,814	5,113	4,914	5,400	486	9.9%
508432851260	WORKERS COMPENSATION	2,522	3,203	3,936	4,700	4,645	5,400	755	16.3%
	Total Personal Services	263,845	314,550	346,117	376,539	360,845	404,720	43,874	12.2%

Solid Waste Disposal Fund
Service Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
Operations & Maintenance:									
508432852310	COUNTY AUDITOR FEES	13	5	115	300	91	300		
508432852330	PROFESSIONAL SERVICES	13,354	20,060	5,554	16,000	8,669	16,000	7,331	84.6%
508432852422	GARBAGE PICK-UP CONTRACT	2,190,838	2,290,795	2,439,797	2,500,000	2,359,060	2,777,200	418,140	17.7%
508432852424	BULK TRASH COLLECTION CONTRACT	18,910	20,805	23,626	40,000	28,915	65,000	36,085	124.8%
508432852444	SOFTWARE MAINTENANCE	4,744	5,076	5,432	5,000	5,703	5,000	(703)	(12.3%)
508432852520	AUTO INSURANCE	158	443	494	600	449	600	151	33.6%
508432852521	PROPERTY INSURANCE	2,434	2,842	3,215	5,000	3,215	5,000	1,785	55.5%
508432852530	TELEPHONE	1,701			10,000	8,273	10,000	1,727	20.9%
508432852540	ADVERTISING				2,500		2,500	2,500	
508432852550	UTILITY BILL PROCESSING CHGS	16,490	18,054	20,017	18,500	21,176	18,500	(2,676)	(12.6%)
508432852635	UTILITY BILLING SUPPLIES	1,915	2,975	4,441	3,500	2,470	3,500	1,030	41.7%
508432852612	OPERATING SUPPLIES	47	103		250		250	250	
508432852613	REPAIR & MAINT SUPPLIES		110		250		250	250	
508432852609	RESIDENTIAL TRASH CLEAN-UPS	1,455	1,806	3,917	10,000	1,752	10,000	8,248	470.8%
508432852672	BAG PURCHASES	0						0	
508432852621	EAST OHIO GAS							0	
508432852622	ELECTRIC POWER							0	
508432852626	GASOLINE & OIL	3,554	3,403	3,235	2,500	3,457	2,500	(957)	(27.7%)
Total O&M		2,255,613	2,366,476	2,509,843	2,614,400	2,443,230	2,916,600	473,370	19.4%
Capital:									
508432853720	BUILDINGS	18,281	23,269		10,000	3,250	30,000	26,750	823.1%
508432853740	EQUIPMENT AND FURNISHINGS	520	20,000	75,142	175,000	22,975	150,000	127,025	552.9%
Total Capital		18,801	43,269	75,142	185,000	26,225	180,000	153,775	586.4%
Total Expenditures		2,538,259	2,724,295	2,931,101	3,175,939	2,830,300	3,501,320	671,019	23.7%
Projected Ending Fund Balance		1,879,931	1,775,558	1,632,827	968,703	1,697,257	728,601	(968,656)	(57.1%)

City of Barberton, Ohio
Storm Water Management
Service Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	1,028,652	753,016	819,467	498,592	498,592	538,273		
	Encumbrances Carried From Previous Year				(68,708)		(170,231)		
	Unencumbered Balance Available	1,028,652	753,016	819,467	429,884	498,592	368,042	(130,550)	(26.2%)
	REVENUE								
	Intergovernmental:								
510000043440	RECYCLE/LEAF GRANT	26,120	26,012	25,912	26,000	25,972	25,975	3	0.0%
	Charges For Services:								
510000044411	USER FEES	786,028	793,113	794,662	785,000	798,323	790,000	(8,323)	(1.0%)
510000044412	PLAN REVIEWS	900	400	400	500	200	500	300	150.0%
	Other Revenue:								
510000047010	ASSESSMENTS		3,128	4,513	1,500	3,527	2,500		
510000048010	MISC. REVENUE	26,464	1,012	275,917	1,500	1,043	1,000	(43)	(4.1%)
	Other Financing Sources:								
510000049410	NOTE PROCEEDS		465,000	440,000	370,000	440,000	200,000	(240,000)	(54.5%)
510000049101	TRANSFER FROM GENERAL FUND								
	Total Revenue	839,512	1,288,666	1,541,404	1,184,500	1,269,064	1,019,975	(249,089)	(19.6%)
	EXPENDITURES								
	Personal Services:								
510431051110	WAGES & SALARIES			172,842	304,864	313,401	363,122	49,721	15.9%
510431051111	STREET WAGES	219,125	225,004	103,582				0	
510431051112	ENGINEERING WAGES	55,778	57,218	24,838				0	
510431051117	CITY ENGINEER SALARY							0	
510431051120	Part time/Seasonal employees		11,904						
510431051210	HEALTH & LIFE INSURANCE	107,546	107,206	93,692	119,256	104,596	119,256	14,660	14.0%
510431051211	AFSCME CARE PLAN							0	
510431051220	MEDICARE	3,919	4,207	4,312	4,864	4,472	5,015	543	12.1%
510431051230	OPERS	38,428	41,178	41,581	46,950	43,876	48,418	4,542	10.4%
510431051250	SEVERANCE PAY CONTRIBUTIONS	5,498	5,883	6,025	6,708	6,268	6,917	649	10.4%
510431051260	WORKERS' COMPENSATION	3,987	4,640	5,398	5,900	5,819	6,917	1,098	18.9%
	Total Personal Services	434,281	457,241	452,270	488,542	478,432	549,645	0	0.0%

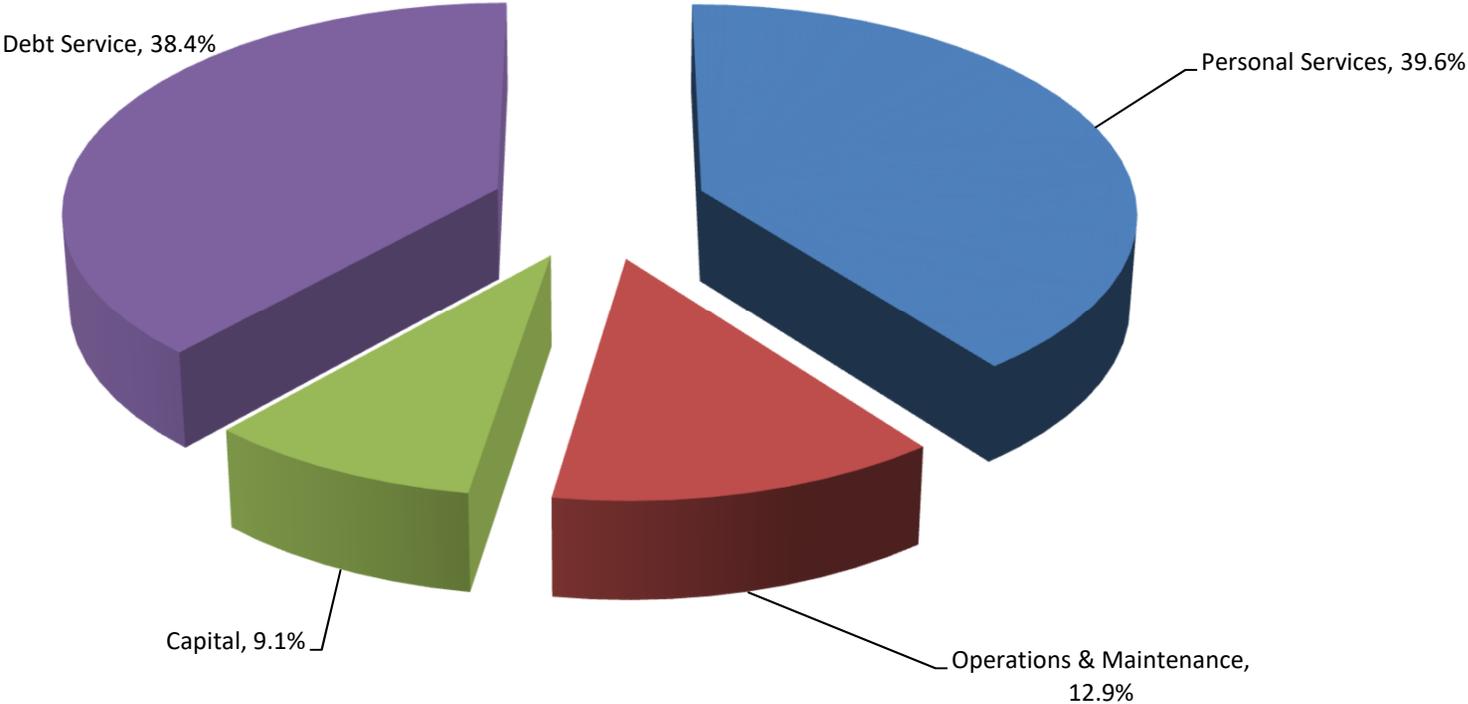
**Storm Water Management
Service Director**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
Operations & Maintenance:									
510431052304	BEST PRACTICES	23,050	21,216	18,604	22,600	20,180	12,050	(8,130)	(40.3%)
510431052310	COUNTY AUDITOR FEES					36	50		
510431052330	PROFESSIONAL SERVICES	23,599	26,993	31,430	10,000	11,476	10,000	(1,476)	(12.9%)
510431052444	SOFTWARE MAINTENANCE	4,744	5,076	5,432	5,000	5,703	5,700	(3)	(0.1%)
510431052433	COPIER/KIP LEASE		1,321	1,965	2,500	2,415	2,500	85	3.5%
510431052520	AUTO INSURANCE	4,045	4,631	5,161	5,500	4,877	5,500	623	12.8%
510431052550	UTILITY BILL PROCESSING CHGS	6,835	7,490	8,318	8,000	8,773	8,700	(73)	(0.8%)
510431052605	STORM WATER UTILITY	1,360	1,926	3,881	11,650	9,789	7,000	(2,789)	(28.5%)
510431052635	UTILITY BILLING SUPPLIES	1,431	930	1,755	2,000	863	2,000	1,137	131.8%
510431052600	OPERATIONS AND MAINTENANCE	107,331	92,938	129,427	145,000	103,844	100,000	(3,844)	(3.7%)
510431052647	FLOOD ASSISTANCE				(1)			0	
510431052626	GAS AND OIL	20,516	19,574	17,414	16,500	23,073	25,000	1,927	8.4%
510431052628	RADIO MAINTENANCE							0	
Total O&M		192,910	182,094	223,386	228,749	191,029	178,500	(12,529)	(6.6%)
Capital Outlay:									
510431053710	LAND	46,911	5,770	16,173				0	
510431053720	BUILDINGS & IMPROVEMENTS	14,835	3,769	1,110				0	
510431053740	EQUIPMENT AND FURNISHINGS	22,000	595	117,857	2,500		126,000	126,000	
510431053750	VEHICLES	73,109						0	
510431053764	INFRASTRUCTURE-STORM WATER		68,712	388,596	231,000	56,222	0	(56,222)	(100.0%)
510431053767	INFRASTRUCTURE-ENGINEERING	84,034	124,179	127,079	75,000	42,800	0	(42,800)	(100.0%)
510431053778	INFRASTRUCTURE- Emergency Repairs	15,104	274,318	47,468	124,000		0	0	
510431053779	INFRASTRUCTURE- Betz Ditch			1,956				0	
510431053780	INFRASTRUCTURE - SOUTH BARBERTON	29,465	105,535						
Total Capital Outlay		285,458	582,880	700,240	432,500	99,022	126,000	26,978	27.2%

**Storm Water Management
Service Director**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Debt Service:								
510431054911	NOTE PRINCIPAL	200,000		464,940	440,000	440,000	440,000	0	0.0%
510431054921	NOTE INTEREST	2,500		21,444	21,000	20,900	17,700	(3,200)	(15.3%)
								0	
510431054912	CAPITAL LEASE PRINCIPAL (Backhoe)						63,900	63,900	
510431054912	CAPITAL LEASE PRINCIPAL (Street Sweeper)							0	
510431054922	CAPITAL LEASE INTEREST (Backhoe)						11,250	11,250	
510431054922	CAPITAL LEASE INTEREST (Street Sweeper)							0	
510431054950	DEBT ISSUE COSTS							0	
	Total Debt Service	202,500	0	486,383	461,000	460,900	532,850	71,950	15.6%
	Total Expenditures	1,115,148	1,222,214	1,862,279	1,610,791	1,229,384	1,386,995	157,611	12.8%
	Projected Ending Fund Balance	753,016	819,467	498,592	3,593	538,273	1,022	(537,251)	(99.8%)

**Storm Water Appropriations by Class
2026**



City of Barberton, Ohio

Sewage Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%
								\$\$	%
Beginning Fund Cash Balance		2,676,625	2,794,217	2,656,670	2,534,235	2,534,235	1,657,608		
Encumbrances Carried From Previous Year					(581,741)		(370,215)		
Unencumbered Balance Available		2,676,625	2,794,217	2,656,670	1,952,494	2,534,235	1,287,393	(1,246,842)	(49.2%)
REVENUE									
Licenses and Permits:									
515000042180	SEWER TAP IN FEES	327,760	176,000	260,100	300,000	127,200	200,000	72,800	57.2%
515000042182	NEW HAVEN IMPACT FEES							0	
Total Licenses and Permits:		327,760	176,000	260,100	300,000	127,200	200,000	72,800	57.2%
Intergovernmental:									
515000043411	OWDA GRANT/REIMURSEMENTS	2,610,248	2,333,086	557,583		32,896		(32,896)	(100.0%)
515000043710	O.P.W.C. GRANTS	476,071	438,932	84,997		54,876		(54,876)	(100.0%)
515000043810	NORTON LOAN REIMBURSEMENTS	314,259	207,650	292,937	280,000	292,937	290,000	(2,937)	(1.0%)
Total Intergovernmental:		3,400,578	2,979,667	935,518	280,000	380,709	290,000	(90,709)	(23.8%)
Charges for Services:									
515000044411	SEWAGE USAGE CHARGES	4,898,848	5,163,107	5,277,844	5,500,000	5,642,376	5,960,000	317,624	5.6%
515000044460	DUMPING FEES	322,078	418,942	290,138	300,000	331,786	370,000	38,214	11.5%
515000044465	COUNTY BILLING, VANDERHOOF	0		95,291	50,000	60,615	70,000	9,385	15.5%
515000044470	INDUSTRIAL SURCHARGE	144,785	112,574	167,876	190,000	157,800	180,000	22,200	14.1%
515000044471	NORTON SURCHARGE	(6)						0	
Total Charges for Services		5,365,704	5,694,623	5,831,149	6,040,000	6,192,578	6,580,000	387,422	6.3%
Fines:									
515000045110	SEWER VIOLATION							0	
Assessments:									
515000047010	ASSESSMENT COLLECTIONS	6,083	34,666	44,286	24,000	32,897	25,000	(7,897)	(24.0%)
Other:									
515000048010	MISCELLANEOUS	8,467	33,766	13,257	7,000	64,995	10,000	(54,995)	(84.6%)
Total Other Revenue		14,550	68,432	57,543	31,000	97,892	35,000	(62,892)	(64.2%)
Other Financing Sources:									
515000049210	TRANSFER FROM WATER FUND						14,768	0	
515000049310	BOND PROCEEDS							0	
515000049410	NOTE PROCEEDS	400,000	350,000	300,000	250,000	250,000	200,000	(50,000)	(20.0%)
515000049413	LOAN PROCEEDS (OWDA)-WWTP IMPROV	14,181					700,000	700,000	
515000049414	LOAN PROCEEDS (OWDA)-SNYDER PUMP STATION							0	
515000049415	LOAN PROCEEDS (OWDA)-NORTON INTERCEPTOR							0	
Total Other Financing Sources		414,181	350,000	300,000	250,000	250,000	914,768	664,768	265.9%
Total Revenue		9,522,773	9,268,722	7,384,310	6,901,000	7,048,379	8,034,535	986,156	14.0%

City of Barberton, Ohio

Sewage Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%	
								\$		
EXPENDITURES										
4321	ADMINISTRATION									
	Personal Services:									
515432151110	ADMINISTRATIVE SALARIES	269,213	255,973	462,841	660,568	626,844	700,000	73,156	11.7%	
515432151112	CLERK AND ENGINEERING SUPPORT	251,306	265,955	121,270	0	0	0	0		
515432151210	HEALTH & LIFE INSURANCE	162,537	163,389	153,953	187,926	179,199	190,000	10,801	6.0%	
515432151211	AFSCME CARE PLAN							0		
515432151220	MEDICARE	6,809	6,562	7,439	9,579	8,035	10,150	2,115	26.3%	
515432151230	OPERS	71,661	72,319	81,339	92,481	87,013	98,000	10,987	12.6%	
515432151235	UNEMPLOYMENT						0			
515432151240	TUITION REIMBURSEMENT						5,000	5,000		
515432151250	SEVERANCE PAY CONTRIBUTION	10,665	10,344	11,629	13,213	12,536	14,000	1,464	11.7%	
515432151260	WORKMENS' COMPENSATION	7,234	8,787	9,579	11,330	11,272	14,000	2,728	24.2%	
515432151280	RETIREE HEALTH & LIFE	17,165	15,613	16,137		14,546	20,000	5,454	37.5%	
515432151291	CLOTHING REIMBURSEMENTS									
515432151292	GYM MEMBERSHIP REIMBURSEMENTS			373		373	1,200	827	221.6%	
Total Personal Services		796,591	798,940	864,560	975,097	939,819	1,052,350	112,531	12.0%	
Operations & Maintenance:										
515432152303	COLLECTION AGENCY		129		1,000		1,000	1,000		
515432152310	COUNTY FISCAL FEES	69	42	537		381	500	119	31.3%	
515432152320	TRAINING / TRAVEL	803	6,600	3,722	9,000	802	5,000	4,198	523.4%	
515432152330	PROFESSIONAL SERVICES	35,869	40,976	39,852	80,000	42,265	60,000	17,735	42.0%	
515432152336	SWSCOM IT SERVICES	17,925	17,545	25,834	47,000	19,133	30,000	10,867	56.8%	
515432152430	REPAIR & MAINTENANCE	0		362	1,000		1,000	1,000		
515432152444	SOFTWARE MAINTENANCE	5,038	5,385	10,240	11,000	10,737	18,500	7,763	72.3%	
515432152432	METER SOFTWARE MAINTENANCE	7,225	16,853	17,500	18,000	18,000	18,000	0	0.0%	
515432152433	COPIER LEASE	148	764	1,371	2,000	2,089	3,000	911	43.6%	
515432152440	OFFICE SPACE LEASE	8,542	7,848	8,312		8,864	12,000	3,136	35.4%	
515432152522	GENERAL LIABILITY INSURANCE	40,803	42,573	50,134	55,000	53,608	58,000	4,392	8.2%	
515432152530	TELEPHONE	975	483	452	1,000	500	1,200	700	139.8%	
515432152540	ADVERTISING	630	2,255	432	1,500	360	1,500	1,140	316.7%	
515432152550	UTILITY BILL PROCESSING CHGS	40,760	44,793	51,738		53,821	55,000	1,179	2.2%	
515432152560	MEMBERSHIPS	412	487	579	950	652	950	298	45.6%	
515432152580	MILEAGE REIMBURSEMENT	188	156		500		500	500		
515432152611	OFFICE SUPPLIES	8,804	7,589	9,492	15,000	9,916	12,000	2,084	21.0%	
515432152635	UTILITY BILLING SUPPLIES	5,408	6,135	8,919	11,000	4,893	8,000	3,107	63.5%	
515432152650	POSTAGE	38,691	40,459	49,249	41,000	39,852	47,000	7,148	17.9%	
515432152810	DAMAGE CLAIMS				1,000		1,000	1,000		
515432152815	EASEMENTS							0		
515432152826	O.E.P.A. ASSESSMENT TAX	2,227	10,350	16,000	16,000	16,000	20,000	4,000	25.0%	
Total O&M		214,517	251,421	294,723	311,950	281,874	354,150	72,276	25.6%	

City of Barberton, Ohio

Sewage Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%
								\$	
	Capital:								
515432153740	EQUIPMENT AND FURNISHINGS	139,214	4,686	350	5,000	0	7,500	7,500	
Total Capital		139,214	4,686	350	5,000	0	7,500	7,500	
	Debt Service:								
515432154910	BOND PRINCIPAL	6,212	6,363	6,515	6,900	6,818	6,820	3	0.0%
515432154920	BOND INTEREST	1,055	934	809	700	682	560	(122)	(17.9%)
515432154930	BARBER ROAD TRUNK LINE	75,000						0	
515432154911	NOTE PRINCIPAL	450,000	400,000	349,996	300,000	300,000	250,000	(50,000)	(16.7%)
515432154921	NOTE INTEREST	5,625	10,000	16,142	14,250	14,250	10,500	(3,750)	(26.3%)
515432154912	CAPITAL LEASE PRINCIPAL		29,121	16,508	40,000	30,678	29,000	(1,678)	(5.5%)
515432154922	CAPITAL LEASE INTEREST	30,019	898	444	0	0	5,100	5,100	
	OWDA Loans:								
515432154913	LOAN PRINCIPAL- WWTP 2009 (5490)	122,386	125,044	741,284	700,500	755,040	760,000	4,960	0.7%
	LOAN PRINCIPAL-WWTP 2013 (6648)	116,679	120,644					0	
	LOAN PRINCIPAL-Snyder Pump Station (6649)	91,461	94,569					0	
	LOAN PRINCIPAL-Nash Heights (7573)	34,874	115,289					0	
	LOAN PRINCIPAL-Frashure Park (7849)								
	LOAN PRINCIPAL-Brentwood Pkg Plant (7850)								
	LOAN PRINCIPAL-WWTP Phase 3A (8038)	11,056	15,158					0	
	LOAN PRINCIPAL-Norton Acres (8277)	40,518	24,858					0	
	LOAN PRINCIPAL-Frashure Park (8720)	4,472	4,380					0	
	LOAN PRINCIPAL-Brentwood Pkg Plant (8829)	17,369	17,369					0	
	LOAN PRINCIPAL-WWTP Phase 3C (8912)							0	
	LOAN PRINCIPAL-WWTP Phase 3C (9546)							0	
515432154923	LOAN INTEREST- WWTP 2009 (5490)	25,309	22,652	210,845	176,000	197,920	200,000	2,080	1.1%
	LOAN INTEREST-WWTP 2013 (6648)	57,856	54,326					0	
	LOAN INTEREST-Snyder Pump Station (6649)	45,352	42,585					0	
	LOAN INTEREST-Nash Heights (7573)	67,273	61,485					0	
	LOAN INTEREST-Frashure Park (7849)								
	LOAN INTEREST-Brentwood Pkg Plant (7850)								
	LOAN INTEREST-WWTP Phase 3A (8038)	6,805	6,264					0	
	LOAN INTEREST-Norton Acres (8277)								
	LOAN INTEREST-Frashure Park (8720)								
	LOAN INTEREST-Brentwood Pkg Plant (8829)								
	LOAN INTEREST-WWTP Phase 3C (8912)								
	LOAN INTEREST-WWTP Phase 3C (9546)								
515432154914	OPWC PRINCIPAL	116,164	116,164	116,164		116,164	116,164	0	0.0%
515432154925	NORTON SEWER SYSTEM CONTRACT	175,000	175,000	175,000	175,000	175,000		(175,000)	(100.0%)
515432154950	DEBT ISSUE COSTS							0	
Total Debt Service		1,500,483	1,443,100	1,633,707	1,413,350	1,596,552	1,378,144	(218,408)	(13.7%)
TOTAL ADMINISTRATION		2,650,805	2,498,147	2,793,340	2,705,397	2,818,245	2,792,144	(26,101)	(0.9%)

City of Barberton, Ohio

Sewage Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%
								\$\$	%
4322	TREATMENT PLANT:								
	Personal Services:								
515432251110	WAGES	859,167	826,736	882,076	975,508	977,299	1,000,000	22,701	2.3%
515432251210	HEALTH & LIFE INSURANCE	289,172	285,376	241,599	270,769	271,066	285,000	13,934	5.1%
515432251211	AFSCME CARE PLAN						0		
515432251220	MEDICARE	12,630	12,056	12,482	14,146	14,073	14,500	427	3.0%
515432251230	OPERS	119,446	115,511	123,425	136,572	135,848	140,000	4,152	3.1%
515432251250	SEVERANCE PAY CONTRIBUTION	17,752	17,047	17,642	19,512	19,826	20,000	174	0.9%
515432251260	WORKMENS' COMPENSATION	12,924	14,503	15,173	17,050	17,023	20,000	2,977	17.5%
515432251290	UNIFORMS						0		
515432251291	CLOTHING REIMBURSEMENTS	3,340	2,494	2,486	3,750	4,747	5,000	253	5.3%
515432251292	GYM MEMBERSHIP REIMBURSEMENTS	1,625	961	911	2,000	829	2,200	1,371	165.4%
	Total Personal Services	1,316,057	1,274,685	1,295,794	1,439,307	1,440,710	1,486,700	45,990	3.2%
	Operations & Maintenance:								
515432252320	TRAINING / TRAVEL	1,436	2,564	2,985	3,500	2,967	3,000	33	1.1%
515432252330	PROFESSIONAL SERVICES	26,399	12,127	75,448	50,000	12,843	50,000	37,157	289.3%
515432252335	UNIFORMS	5,696	5,156	5,781	6,500	6,907	6,500	(407)	(5.9%)
515432252340	TESTING	24,683	33,235	19,135	25,000	21,699	25,000	3,301	15.2%
515432252425	SLUDGE DISPOSAL	256,172	270,549	285,553	325,000	297,529	340,000	42,471	14.3%
515432252430	REPAIR & MAINTENANCE	68,934	21,242	82,801	105,000	69,252	60,000	(9,252)	(13.4%)
515432252433	COPIER LEASE	0					0		
515432252521	PROPERTY INSURANCE	51,490	63,107	78,911	83,000	79,198	85,000	5,802	7.3%
515432252530	TELEPHONE	481	488	3,679	1,500	6,817	1,000	(5,817)	(85.3%)
515432252601	CHEMICALS-SLUDGE DISPOSAL	181,166	212,981	150,645	225,000	228,031	260,000	31,969	14.0%
515432252612	OPERATING SUPPLIES	44,415	49,529	36,474	50,000	49,007	49,000	(7)	(0.0%)
515432252613	REPAIR & MAINTENANCE SUPPLIES	113,218	91,984	109,111	125,000	128,427	125,000	(3,427)	(2.7%)
515432252621	EAST OHIO GAS	21,747	21,364	20,158		37,170	35,000	(2,170)	(5.8%)
515432252622	ELECTRIC POWER	255,744	286,309	309,014	325,000	327,403	370,000	42,597	13.0%
515432252840	PROPERTY TAXES	666	12	222	1,000	27	1,300	1,273	4727.3%
	Total O&M	1,052,246	1,070,647	1,179,916	1,325,500	1,267,276	1,410,800	143,524	11.3%
	Capital:								
515432253700	EQUIPMENT				50,000	7,422	50,000		
515432253720	BUILDINGS	31,643	1,000	59,550	10,000		0	0	
515432253721	WWTP IMPROVEMENTS PHASE II						700,000	700,000	
515432253722	WWTP IMPROVEMENTS PHASE III (Final)						0	0	
515432253723	WWTP IMPROVEMENTS PHASE 3a (Electrical)								
515432253724	WWTP IMPROVEMENTS PHASE 3b	3,090,538	2,765,200	641,692		60,367			
515432253740	EQUIPMENT AND FURNISHINGS	30,000	112,000	68,835	300,000	9,849	300,000	290,151	2946.1%
515432253750	VEHICLES	28,959						0	
515432253798	SLUDGE DEWATERING PROJECT					54,876			
	Total Capital	3,181,140	2,878,200	770,077	360,000	132,513	1,050,000	990,151	747.2%
	TOTAL TREATMENT PLANT	5,549,443	5,223,532	3,245,786	3,124,807	2,840,499	3,947,500	1,179,666	41.5%

City of Barberton, Ohio

Sewage Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%
								\$\$	
4323	INDUSTRIAL PRETREATMENT								
	Personal Services:								
515432351110	WAGES	76,692	81,152	78,478	84,565	87,357	89,000	1,643	1.9%
515432351210	HEALTH & LIFE INSURANCE	21,108	20,985	19,206	22,907	22,941	24,000	1,059	4.6%
515432351211	AFSCME CARE PLAN							0	
515432351220	MEDICARE	1,084	1,146	1,108	1,227	1,231	1,300	69	5.6%
515432351230	OPERS	10,737	11,361	10,987	11,840	12,155	12,460	305	2.5%
515432351250	SEVERANCE PAY CONTRIBUTION	1,534	1,623	1,570	1,693	1,747	1,780	33	1.9%
515432351260	WORKMENS' COMPENSATION	1,081	1,295	1,489	1,525	1,514	1,780	266	17.5%
	Total Personal Services	112,236	117,562	112,838	123,757	126,945	130,320	3,375	2.7%
	Operations & Maintenance:								
515432352330	PROFESSIONAL SERVICES	13,210						0	
515432352340	LABORATORY ANALYSIS	4,164	5,167	6,976	8,000	5,058	6,000	942	18.6%
515432352430	REPAIR & MAINTENANCE	795		1,489			2,000	2,000	
515432352673	FEDERAL REGISTER							0	
	Total O&M	18,169	5,167	8,465	8,000	5,058	8,000	2,942	58.2%
	Capital:								
515432353740	EQUIPMENT AND FURNISHINGS				8,000	7,892		(7,892)	(100.0%)
	Total Capital	0	0	0	8,000	7,892	0	(7,892)	(100.0%)
	TOTAL INDUSTRIAL PRETREATMENT	130,405	122,729	121,303	139,757	139,895	138,320	(1,575)	(1.1%)

City of Barberton, Ohio

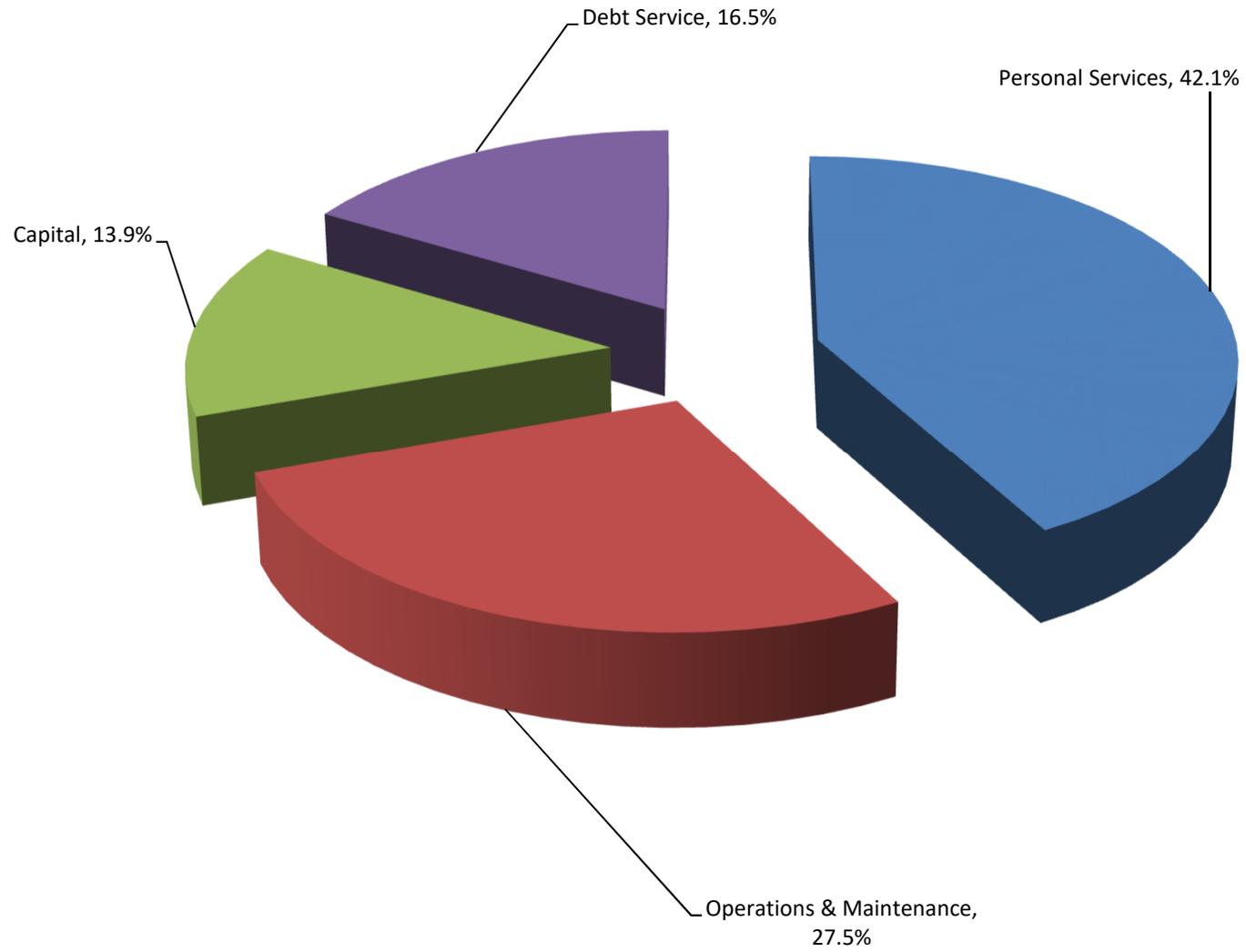
Sewage Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%
								\$\$	%
4324	COLLECTION SYSTEM								
	Personal Services:								
515432451110	WAGES	433,999	492,332	530,546	547,426	587,473	600,000	12,527	2.1%
515432451210	HEALTH & LIFE INSURANCE	110,676	117,061	111,981	158,751	128,202	135,000	6,798	5.3%
515432451211	AFSCME CARE PLAN							0	
515432451220	MEDICARE	6,202	6,965	7,610	7,939	8,774	8,700	(74)	(0.8%)
515432451230	OPERS	60,760	67,564	74,276	76,641	80,987	84,000	3,014	3.7%
515432451250	SEVERANCE PAY CONTRIBUTION	8,680	9,743	10,611	10,949	12,245	12,000	(245)	(2.0%)
515432451260	WORKERS' COMPENSATION	6,438	7,326	9,036	10,250	10,239	12,000	1,761	17.2%
515432451290	UNIFORMS	0						0	
515432451291	CLOTHING REIMBURSEMENTS	1,435	1,330	1,411	1,500	1,810	2,200	390	21.6%
	Total Personal Services	628,191	702,321	745,471	813,456	829,730	853,900	24,170	2.9%
	Operations & Maintenance:								
515432452320	TRAINING/TRAVEL	1,000	835	2,000	1,000	165	4,000	3,835	2318.1%
515432452330	PROFESSIONAL SERVICES	24,006	91,529	64,250	100,000	71,344	110,000	38,656	54.2%
515432452335	UNIFORMS	0						0	
515432452430	REPAIR & MAINTENANCE	20,579	78,046	77,083	77,000	68,583	75,000	6,417	9.4%
515432452434	RADIO MAINTENANCE CONTRACT							0	
515432452454	EASEMENT LEASE							0	
515432452520	AUTO INSURANCE	6,591	6,828	6,881	9,500	7,791	8,500	709	9.1%
515432452530	TELEPHONE	10,356	7,156	10,257	10,000	4,548	5,000	452	9.9%
515432452612	OPERATING SUPPLIES	26,397	23,453	23,450	25,000	26,234	30,000	3,766	14.4%
515432452613	REPAIR & MAINTENANCE SUPPLIES	12,864	42,259	48,242	50,000	40,813	50,000	9,187	22.5%
515432452615	REPAIR & MAINT - VEHICLES	14,017	15,145	14,385	20,000	14,983	22,000	7,018	46.8%
515432452621	EAST OHIO GAS	11,117	11,538	10,250	12,000	14,397	15,500	1,103	7.7%
515432452622	ELECTRIC POWER	103,643	103,989	93,715	110,000	136,114	150,000	13,886	10.2%
515432452626	GASOLINE & OIL	43,937	38,077	39,722	40,000	42,688	45,000	2,312	5.4%
515432452628	RADIO MAINTENANCE	5,474	5,410	5,520	7,000	5,556	8,000	2,444	44.0%
	Total O&M	279,980	424,264	395,757	461,500	433,218	530,000	96,782	22.3%
	Capital:								
515432453713	SEWER LINES								
515432453720	BUILDINGS	100,740	79,274	32,751	80,000	59,582		(59,582)	(100.0%)
515432453740	EQUIPMENT AND FURNISHINGS	35,267	61,050	77,418	102,500	102,535	20,000	(82,535)	(80.5%)
515432453750	VEHICLES		25,941		370,000	645,000	20,000	(625,000)	(96.9%)
515432453757	INFRASTRUCTURE-SEWER LINES	30,350	269,010	94,919	250,000	56,303	70,000	13,697	24.3%
515432453768	INFRASTRUCTURE-SYNDER LIFT STATION							0	
515432453773	INFRASTRUCTURE-NORTON INTERCEPTOR							0	
	Total Capital	166,357	435,275	205,087	802,500	863,420	110,000	(753,420)	(87.3%)
	TOTAL COLLECTION SYSTEM	1,074,528	1,561,861	1,346,316	2,077,456	2,126,367	1,493,900	(632,467)	(29.7%)
	Transfers Out:								
515491059517	TRANSFER TO NORTON SANITARY SEWER CONST								
515491059571	TRANSFER TO SEWER IMP RESERVE	0						0	
515491059572	TRANSFER TO SEWER BOND RETIREM	0						0	
515491059574	TRANSFER TO REPLACEMENT IMPROV	0						0	
	Total Transfers Out	0							
	Total Sewage Fund Expenditures	9,405,181	9,406,269	7,506,746	8,047,417	7,925,006	8,371,864	446,858	5.6%
	Ending/Projected Fund Balances	2,794,217	2,656,670	2,534,235	806,077	1,657,608	950,064	(707,544)	(42.7%)

**Sewer Fund Appropriations by Class
2026**



City of Barberton, Ohio
Norton Sanitary Sewer Construction Fund
Utilities Superintendent
Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)		
					BUDGET	ACTUAL		\$\$	%	
	Beginning Fund Cash Balance	55,919	88,474	130,529	162,329	162,329	162,329			
	Encumbrances Carried From Previous Year									
	Unencumbered Balance Available	55,919	88,474	130,529	162,329	162,329	162,329	0	0.0%	
REVENUE										
Intergovernmental:										
517000043711	OWDA GRANT/REIMURSEMENTS							0		
517000043717	OWDA - FRASHURE PARK							0		
517000043718	OWDA - BRENTWOOD	237,799	730	31,800				0		
517000043710	O.P.W.C. GRANTS							0		
517000043811	SUMMIT COUNTY CONTRIBUTION	45,616						0		
517000043810	NORTON CONTRIBUTION	36,939	41,325					0		
	Total Intergovernmental:	320,355	42,055	31,800	0	0	0	0		
Other Financing Sources:										
517000049210	TRANSFER IN							0		
517000049411	LOAN PROCEEDS - BRENTWOOD	324,843	972,154					0		
517000049413	LOAN PROCEEDS - NORTON ACRES							0		
	Total Other Financing Sources	324,843	972,154	0	0	0	0	0		
	Total Revenue	645,198	1,014,209	31,800	0	0	0	0		
EXPENDITURES										
4324	COLLECTION SYSTEM									
Capital:										
517432453765	INFRASTRUCTURE-SEWER LINES							0		
517432453769	INFRASTRUCTURE-BRENTWOOD PACKAGE PLANT ELIMINATION	612,643	972,154					0		
517432453774	INFRASTRUCTURE-FRASHURE PACKAGE PLANT ELIMINATION							0		
517432453776	INFRASTRUCTURE-NORTON ACRES PACKAGE PLANT ELIMINATION							0		
	Total Capital	612,643	972,154	0	0	0	0	0		
	TOTAL COLLECTION SYSTEM	612,643	972,154	0	0	0	0	0		
	Total Sewage Fund Expenditures	612,643	972,154	0	0	0	0	0		
	Ending/Projected Fund Balances	88,474	130,529	162,329	162,329	162,329	162,329	0	0.0%	

City of Barberton, Ohio
Water Fund
Denny Weaver

ACCOUNT #	DESCRIPTION	2022	2023	2024	2025		2026	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%
								\$\$	%
	Beginning Fund Cash Balance	3,830,849	4,016,072	3,317,335	4,624,554	4,624,554	3,952,814		
	Encumbrances Carried From Previous Year		0		(2,796,542)		(732,747)		
	Unencumbered Balance Available	3,830,849	4,016,072	3,317,335	1,828,011	4,624,554	3,220,068	(1,404,486)	(30.4%)
REVENUE									
Licenses and Permits:									
518000042180	PERMIT AND TAP-IN FEES	392,319	252,100	328,665	300,000	175,986	200,000	24,014	13.6%
518000042182	NEW HAVEN-IMPACT FEES							0	
	Licenses and Permits	392,319	252,100	328,665	300,000	175,986	200,000	24,014	13.6%
Intergovernmental:									
518000043110	OTHER STATE REIMBURSEMENTS	0	0	2,718	0	0	0	0	
518000043400	FEMA GRANTS/REIMBURSEMENTS							0	
518000043710	OPWC GRANTS/REIMBURSEMENTS							0	
518000043711	OWDA GRANTS/REIMBURSEMENTS	221,912	42,519	(24,019)				0	
518000043810	NORTON LOAN REIMBURSEMENT	238,659	119,329	59,665	119,000		119,000		
	Intergovernmental	460,571	161,848	38,364	119,000	0	119,000	119,000	
Charges for Services:									
518000044911	WATER USAGE CHARGES	6,887,839	7,089,397	7,391,487	7,550,000	7,951,577	8,250,000	298,423	3.8%
518000044920	SALE OF BULK WATER	55,892	51,209	49,035	55,000	41,363	50,000	8,637	20.9%
518000044921	SALE OF METERS	40,337	32,762	57,217	50,000	33,667	30,000	(3,667)	(10.9%)
518000044923	MATERIALS AND LABOR	2,752	0	11,888	3,000	2,588	3,000	412	15.9%
518000044925	TURN OFF/ON	16,410	23,453	25,639	20,000	27,870	39,000	11,130	39.9%
518000044926	COLLECTION SERVICE FEES	202	86	327	500	271	500	229	84.6%
518000044971	NORTON SURCHARGE	(1,991)	5,143	12,971		8,722	10,000	1,278	14.7%
518000044972	NORTON BENEFIT CHARGE		1,151	717		867			
518000044990	WATER, SEWER MISCELLANEOUS	11,130	8,190	22,228	18,000	21,868	15,000	(6,868)	(31.4%)
	Charges for services	7,012,572	7,211,392	7,571,508	7,696,500	8,088,793	8,397,500	308,707	3.8%
Other Revenue:									
518000047010	ASSESSMENTS	66,308	21,027	27,288	15,000	20,876	21,000	124	0.6%
518000048010	MISCELLANEOUS	64,750	20,636	152,121		42,102	40,000	(2,102)	(5.0%)
	Total Other Revenue	131,058	41,663	179,408	15,000	62,978	61,000	(1,978)	(3.1%)
Other Financing Sources:									
518000049310	BOND PROCEEDS							0	
518000049410	NOTE PROCEEDS				1,300,000	1,300,000	1,200,000	(100,000)	(7.7%)
518000049412	LOAN PROCEEDS-OPWC (31st Street)			1,967,283		26,949		(26,949)	(100.0%)
518000049414	LOAN PROCEEDS-OWDA (Water Storage Tanks)								
518000049414	LOAN PROCEEDS-OWDA (Wolf Creek Dam)							0	
518000049430	DEBT PREMIUMS							0	
518000049500	ADVANCES IN			1,300,000				0	
	Total Other Financing Sources	0	0	3,267,283	1,300,000	1,326,949	1,200,000	(126,949)	(9.6%)
	Total Revenue	7,996,519	7,667,003	11,385,228	9,430,500	9,654,705	9,977,500	203,795	2.1%

**Water Fund
Denny Weaver**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
4611	ADMINISTRATION								
	Personal Services:								
518461151110	ADMINISTRATION SALARY	269,214	255,582	450,446	637,353	604,444	625,000	20,556	3.4%
518461151111	CLERK AND ENGINEERING SUPPORT	228,085	245,296	111,668	0			0	
518461151210	HEALTH & LIFE INSURANCE	152,719	154,610	145,890	178,793	171,091	176,000	4,909	2.9%
518461151211	AFSCME CARE PLAN							0	
518461151220	MEDICARE	6,497	6,344	7,176	9,242	7,722	9,063	1,341	17.4%
518461151230	OPERS	68,412	70,073	78,631	89,231	84,163	87,500	3,337	4.0%
518461151235	UNEMPLOYMENT							(12,089)	(100.0%)
518461151250	SEVERANCE PAY CONTRIBUTION	10,200	10,017	11,243	12,748	12,089	12,500	411	3.4%
518461151260	WORKERS' COMPENSATION	6,939	8,395	9,193	10,963	10,848	12,500	1,652	15.2%
518461151280	RETIRED HEALTH & LIFE	17,751	16,846	17,448		15,514	25,000	9,486	61.1%
518461151291	UNIFORM REIMBURSEMENTS							0	
518461151292	GYM MEMBERSHIP REIMBURSEMENTS	0	400	449			1,200	1,200	
	Total Personal Services	759,817	767,562	832,143	938,330	905,871	948,763	30,803	3.4%
	Operations & Maintenance:								
518461152303	COLLECTION AGENCY	0	129		1,000		1,000	1,000	
518461152310	COUNTY AUDITOR FEES	770	745	310	1,000	242	1,000	758	313.7%
518461152320	TRAINING / TRAVEL	1,433	774		3,000		3,000	3,000	
518461152322	EDUCATION REIMBURSEMENT		4,655	3,130			6,000	6,000	
518461152330	PROFESSIONAL SERVICES	34,580	34,700	95,539	75,000	76,995	60,000	(16,995)	(22.1%)
518461152336	SWSCOM IT SERVICES	22,799	24,775	30,803	39,000	22,959	30,000	7,041	30.7%
518461152430	REPAIR AND MAINTENANCE	0	498	295	4,000		1,000	1,000	
518461152432	METER SOFTWARE MAINT	14,975	16,853	14,500	17,500	17,459	18,000	541	3.1%
518461152433	COPIER LEASE	2,792	2,576	2,260	3,000	2,157	3,000	843	39.1%
518461152440	OFFICE SPACE LEASE	8,542	7,848	8,312	12,000	8,864	12,000	3,136	35.4%
518461152444	SOFTWARE MAINTENANCE	5,038	5,385	10,240	11,000	10,737	18,500	7,763	72.3%
518461152522	GENERAL LIABILITY INSURANCE	37,033	38,668	45,831	50,000	48,986	52,000	3,014	6.2%
518461152530	TELEPHONE	509	483	452	1,000	500	1,000	500	99.8%
518461152540	ADVERTISING	630	870	1,761	3,500	2,012	2,000	(12)	(0.6%)
518461152550	UTILITY BILL PROCESSING CHGS	60,413	66,114	76,005	75,000	78,481	80,000	1,519	1.9%
518461152560	MEMBERSHIPS	350	200		300	290	500	210	72.4%
518461152580	MILEAGE REIMBURSEMENT				250		250	250	
518461152611	OFFICE SUPPLIES / OTHER	8,550	6,875	12,718	13,000	8,500	12,000	3,500	41.2%
518461152635	UTILITY BILLING SUPPLIES	6,930	9,023	12,194	10,500	6,624	10,000	3,376	51.0%
518461152650	POSTAGE	38,691	40,459	47,775	42,000	39,688	42,000	2,312	5.8%
518461152810	DAMAGE CLAIMS				1,000		1,000	1,000	
518461152815	EASEMENTS							0	
518461152826	O.E.P.A. ASSESSMENT TAX	14,963	14,963	10,440	12,000	10,440	15,000	4,560	43.7%
	Total O&M	258,996	276,592	372,564	375,050	334,934	369,250	28,316	8.5%

**Water Fund
Denny Weaver**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	ADMINISTRATION, continued								
	Capital:								
518461153700	EQUIPMENT				5,000		5,000		
518461153740	EQUIPMENT AND FURNISHINGS	9,567	3,900	900			7,500	7,500	
	Total Capital	9,567	3,900	900	5,000	0	7,500	7,500	
	Debt Service:								
518461154910	BOND PRINCIPAL	61,527	63,027	64,528	67,600	67,529	67,600	71	0.1%
518461154920	BOND INTEREST	10,447	9,247	8,018	6,800	6,760	5,500	(1,260)	(18.6%)
518461154911	NOTE PRINCIPAL						1,300,000	1,300,000	
518461154921	NOTE INTEREST						52,000	52,000	
518461154912	CAPITAL LEASE PRINCIPAL	28,682	29,121	16,508	40,000	30,678	29,000	(1,678)	(5.5%)
518461154922	CAPITAL LEASE INTEREST	1,337	898	444			5,100	5,100	
	OWDA Loans:								
518461154913	LOAN PRINCIPAL-Water Tanks (5922)	138,549	141,333	538,701	605,000	571,154	615,000	43,846	7.7%
	LOAN PRINCIPAL-Wolf Creek Dam (6804)	64,447	65,742				0	0	
	LOAN PRINCIPAL- WTP Rehab (8173)	112,569	260,026				0	0	
	LOAN PRINCIPAL- St Rt 261 Improv (8354)	119,329	119,329				0	0	
	OPWC Loans:								
	OPWC LOAN PRINCIPAL-Summit Waterline	29,189	29,189				0	0	
	OPWC LOAN PRINCIPAL-31st St Waterline	45,852	45,852				0	0	
518461154923	LOAN INTEREST-OWDA-Water Tanks	33,047	30,262	218,131	213,000	206,512	210,000	3,488	1.7%
	LOAN INTEREST-OWDA-Wolf Creek Dam	36,902	35,606				0	0	
	LOAN INTEREST-OWDA-WTP Rehab	170,549	163,589				0	0	
	LOAN INTEREST-OWDA- St Rt 261 Improvements						0	0	
518461154950	DEBT ISSUE COSTS							0	
	Total Debt Service	852,426	993,223	846,330	932,400	882,633	2,284,200	1,401,567	158.8%
	TOTAL ADMINISTRATION	1,880,806	2,041,277	2,051,937	2,250,780	2,123,438	3,609,713	1,460,686	68.8%

**Water Fund
Denny Weaver**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
4612	WATER TREATMENT PLANT								
	Personal Services:								
518461251110	WAGES	764,549	752,157	739,117	795,387	774,464	800,000	25,536	3.3%
518461251210	HEALTH & LIFE INSURANCE	206,673	195,859	179,248	202,662	194,064	200,000	5,936	3.1%
518461251211	AFSCME CARE PLAN							0	
518461251220	MEDICARE	10,980	11,064	10,524	11,534	11,253	11,600	347	3.1%
518461251230	OPERS	107,037	102,755	103,476	111,356	107,739	112,000	4,261	4.0%
518461251250	SEVERANCE PAY CONTRIBUTION	15,291	15,468	14,782	15,909	15,769	16,000	231	1.5%
518461251260	WORKERS' COMPENSATION	10,201	12,906	13,805	14,280	14,264	16,000	1,736	12.2%
518461251291	CLOTHING REIMBURSEMENTS	1,628	2,443	1,605	2,500	2,687	3,300	613	22.8%
518461251292	GYM MEMBERSHIP REIMBURSEMENTS	1,583	2,017	1,036	3,200	2,717	4,300	1,583	58.3%
	Total Personal Services	1,117,942	1,094,668	1,063,593	1,156,828	1,122,957	1,163,200	38,660	3.4%
	Operations & Maintenance:								
518461252320	TRAINING/TRAVEL	2,755	2,288	1,552	4,000	3,251	4,000	749	23.0%
518461252330	PROFESSIONAL SERVICES	12,481	66,361	59,628	60,000	82,606	75,000	(7,606)	(9.2%)
518461252335	UNIFORMS	4,453	4,710	4,286	5,500	4,704	6,500		
518461252340	TESTING	24,994	17,935	23,228	24,000	29,636	26,000	(3,636)	(12.3%)
518461252425	LAGOON SLUDGE REMOVAL	65,225	37,342	7,421	116,645	42,115	120,000	77,885	184.9%
518461252430	REPAIR & MAINTENANCE	13,377	24,355	44,252	40,000	32,531	40,000	7,469	23.0%
518461252433	COPIER LEASE	74	1,033	990	1,200	1,160	1,500	340	29.3%
518461252445	WATER SHED PROTECTION	1,275	5,000		10,000		10,000	10,000	
518461252520	AUTO INSURANCE	534	1,862	3,069	3,500	4,424	5,000	576	13.0%
518461252521	PROPERTY INSURANCE	43,563	53,392	66,763	70,000	67,006	72,000	4,994	7.5%
518461252530	TELEPHONE	736	1,123	776	1,800	638	1,000	362	56.8%
518461252611	OFFICE SUPPLIES / OTHER	1,745	357	2,902	4,000	1,311	4,000	2,689	205.2%
518461252612	OPERATING SUPPLIES	66,343	63,899	50,626	82,500	57,188	82,500	25,312	44.3%
518461252613	REPAIR & MAINTENANCE SUPPLIES	19,119	11,656	11,143	25,000	16,778	25,000	8,222	49.0%
518461252601	CHEMICALS	689,686	1,023,097	959,179	1,100,000	862,571	1,100,000	237,429	27.5%
518461252621	NATURAL GAS	19,402	20,222	16,568	30,000	18,461	30,000	11,539	62.5%
518461252622	ELECTRIC POWER	189,943	249,205	282,670	280,000	323,999	320,000	(3,999)	(1.2%)
	Total O&M	1,155,704	1,583,836	1,535,054	1,858,145	1,548,378	1,922,500	372,326	24.0%
	Capital:								
518461253720	BUILDINGS	12,281	12,886				20,000	20,000	
518461253726	IMPROVEMENTS OTHER THAN BUILDINGS		11,297				20,000	20,000	
518461253740	EQUIPMENT AND FURNISHINGS	25,710				62,978	180,000	117,022	185.8%
518461253750	VEHICLES	37,199	37,782				0	0	
518461253770	INFRASTRUCTURE-WOLF CREEK DAM						0	0	
	Total Capital	75,191	61,965	0	0	62,978	220,000	157,022	249.3%
	TOTAL WATER TREATMENT PLANT	2,348,837	2,740,470	2,598,646	3,014,973	2,734,313	3,305,700	410,986	15.0%

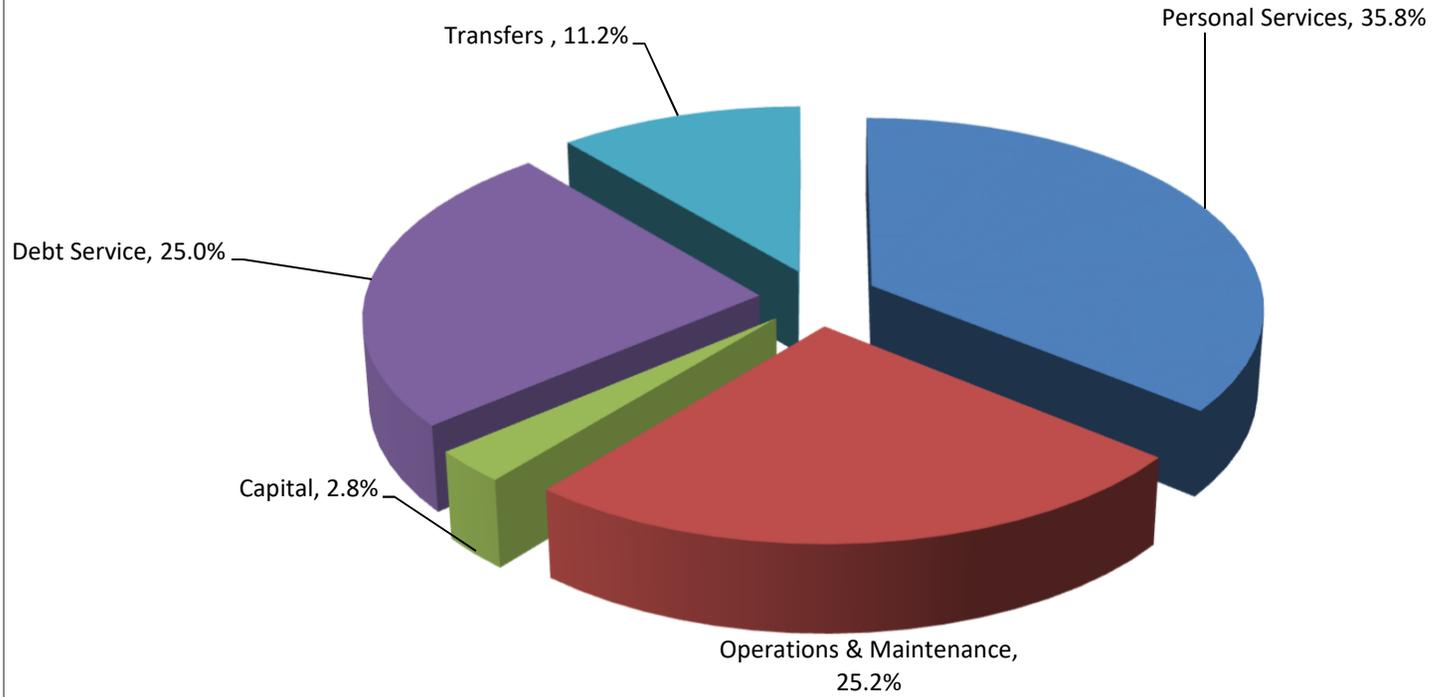
**Water Fund
Denny Weaver**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
4613	WATER DISTRIBUTION								
	Personal Services:								
518461351110	DISTRIBUTION WAGES	1,049,398	1,179,785	1,253,916	1,342,950	1,340,109	1,395,000	54,891	4.1%
518461351210	HEALTH & LIFE INSURANCE	333,494	347,341	343,764	342,186	415,529	426,000	10,471	2.5%
518461351211	AFSCME CARE PLAN							0	
518461351220	MEDICARE	15,073	16,880	18,257	19,474	19,207	20,228	1,021	5.3%
518461351230	OPERS	146,512	162,783	175,548	188,014	187,374	195,300	7,926	4.2%
518461351250	SEVERANCE PAY CONTRIBUTION	20,988	23,492	25,349	26,860	26,799	27,900	1,101	4.1%
518461351260	WORKERS' COMPENSATION	15,333	17,714	21,653	24,300	24,198	27,900	3,702	15.3%
518461351290	UNIFORMS							0	
518461351291	CLOTHING REIMBURSEMENTS	9,692	9,181	11,442	13,350	11,236	12,000	764	6.8%
518461351292	GYM MEMBERSHIP REIMBURSEMENTS	2,055	987	2,503	2,200	2,027	2,600	573	28.3%
	Total Personal Services	1,592,544	1,758,164	1,852,431	1,959,334	2,026,480	2,106,928	80,448	4.0%
	Operations & Maintenance:								
518461352320	TRAINING/TRAVEL	1,500	8,321	2,780	1,500	459	11,000	10,541	2296.5%
518461352322	TUITION REIMBURSEMENT				0			0	
518461352330	PROFESSIONAL SERVICES	19,606	34,403	56,441	80,000	78,784	80,000	1,216	1.5%
518461352335	UNIFORMS	1,154	1,212	1,267	2,000	1,119	1,500	381	34.0%
518461352430	REPAIR & MAINTENANCE	6,279	16,225	33,319	23,500	20,992	32,000	11,008	52.4%
518461352433	COPIER LEASE	350	702	1,282	1,200	1,057	1,300	243	23.0%
518461352520	AUTO INSURANCE	7,285	8,157	8,568	9,000	7,587	8,500	913	12.0%
518461352521	PROPERTY INSURANCE	258	317	395	500	398	600	202	50.9%
518461352530	TELEPHONE	11,704	10,375	13,414	11,000	8,055	10,000	1,945	24.1%
518461352612	OPERATING SUPPLIES	31,529	30,444	33,241	35,000	32,119	35,000	2,881	9.0%
518461352613	REPAIR & MAINTENANCE SUPPLIES	184,272	216,850	229,781	250,000	221,669	250,000	28,331	12.8%
518461352615	REPAIR & MAINT - VEHICLES	18,906	16,317	18,434	30,000	19,101	25,000	5,899	30.9%
518461352620	REPAIR & MAINTENANCE SUPPLIES (STI	7,406	12,261	11,347	30,000	28,938	25,000	(3,938)	(13.6%)
518461352621	EAST OHIO GAS	9,772	7,451	4,656	10,000	9,187	70,000	60,813	661.9%
518461352622	ELECTRIC POWER	42,666	34,960	36,533	35,000	39,098	10,500	(28,598)	(73.1%)
518461352626	GASOLINE & OIL	45,716	37,979	36,098	45,000	42,605	41,000	(1,605)	(3.8%)
518461352628	RADIO MAINTENANCE	5,352	5,290	5,280	7,000	4,860	45,000	40,140	825.9%
518461352674	VALVE REPLACEMENTS AND REPAIR	42,384	49,087	51,093	70,000	74,804	7,000	(67,804)	(90.6%)
518461352840	PROPERTY TAXES	12,772	12,760	12,635	15,000	15,274	15,500	226	1.5%
	Total O&M	448,910	503,111	556,565	655,700	606,106	668,900	62,794	10.4%

**Water Fund
Denny Weaver**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Capital:								
518461353700	EQUIPMENT	1,049	115,875					0	
518461353720	BUILDINGS	205,305	24,140	46,313		3,023	10,000	6,977	230.8%
518461353756	WATERLINES	223,912	36,750			1,241,794			
518461353740	EQUIPMENT AND FURNISHINGS	25,069	63,175	15,819	2,500	291,855	25,000	(266,855)	(91.4%)
518461353750	VEHICLES	172,374	112,834	35,939	100,000	100,000		(100,000)	(100.0%)
518461353766	INFRASTRUCTURE-WATER TANKS (BAUER HILL)							0	
518461353771	INFRASTRUCTURE-WATER TANKS (EAST SIDE)							0	
518461353775	INFRASTRUCTURE-WATER TANKS (EASTERN RD)							0	
518461353752	INFRASTRUCTURE-WATERLINES	251,490	306,944	2,260,359		539,435	70,000	(469,435)	(87.0%)
	Total Capital	879,199	659,718	2,358,430	102,500	2,176,107	105,000	(2,071,107)	(95.2%)
	TOTAL WATER DISTRIBUTION	2,920,653	2,920,993	4,767,426	2,717,534	4,808,693	2,880,828	143,242	3.0%
	Other Financing Uses:								
	Transfers Out:								
518491059500	ADVANCES OUT				1,300,000		1,300,000		
518491059515	TRANSFER TO SEWER FUND						14,767.50	14,768	
518491059520	TRANSFER TO REPLACEMENT IMPROVE							0	
518491059522	TRANSFER TO WATER BOND RETIREME	661,000	663,000	660,000	660,000	660,000	660,000	0	0.0%
518491059523	TRANSFER TO WATER IMP RESERVE							0	
	Total Transfers	661,000	663,000	660,000	1,960,000	660,000	1,974,768	14,768	2.2%
	Total Water Fund Expenditures	7,811,296	8,365,740	10,078,009	9,943,287	10,326,444	11,771,009	2,014,914	19.5%
	Projected Ending Fund Balance	4,016,072	3,317,335	4,624,554	1,315,224	3,952,814	1,426,559	(2,526,255)	(63.9%)

**Water Fund Appropriations by Class
2026**



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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	1,436,532	1,436,532	809,165	474,889	474,889	422,562		
	Encumbrances Carried From Previous Year				(227,599)		(75,447)		
	Unencumbered Balance Available	1,436,532	1,436,532	809,165	247,290	474,889	347,116	(127,773)	(26.9%)
	Revenue								
	Intergovernmental:								
520000044472	WADSWORTH LEASE AND RIGHT-OF-WAY		50,861	52,387		55,577	57,245	1,668	
	Total Intergovernmental/Other	0	50,861	52,387	0	55,577	57,245	1,668	3.0%
	Other Financing Sources:								
520000049518	TRANSFER FROM WATER FUND							0	
	Total Other Financing Sources	0	0	0	0	0	0	0	
	Total Revenue	0	50,861	52,387	0	55,577	57,245	1,668	3.0%
	Expenditures								
	Water Administration								
	Capital:								
520461153700	EQUIPMENT							0	
	Total Water Administration	0	0	0	0	0	0	0	
	Treatment Plant								
	Capital:								
520461253720	BUILDINGS							0	
520461253740	EQUIPMENT AND FURNISHINGS						260,000	260,000	
520461253760	INFRASTRUCTURE			386,663		107,904		(107,904)	(100.0%)
	Total Water Plant	0	0	386,663	0	107,904	260,000	152,096	141.0%
	Water Distribution								
	Capital:								
520461353700	EQUIPMENT						100,000	100,000	
520461353753	INFRASTRUCTURE (Meter System)		678,227					0	
	Total Water Distribution	0	678,227	0	0	0	100,000	100,000	
	Total Expenditures	0	678,227	386,663	0	107,904	360,000	252,096	233.6%
	Projected Ending Fund Balance	1,436,532	809,165	474,889	247,290	422,562	44,361	(378,202)	(89.5%)

City of Barberton, Ohio

Water Plant Construction

Utility Superintendent/Water Plant Manager

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	1,266,037	1,266,037	1,266,037	1,266,037	1,266,037	654,104		
	Encumbrances Carried From Previous Year				(225,417)		(575,995)		
	Unencumbered Balance Available	1,266,037	1,266,037	1,266,037	1,040,620	1,266,037	78,109	(1,187,928)	(93.8%)
	REVENUE								
	Interest:								
521000046110	INTEREST INCOME							0	
	Other:								
521000048010	MISCELLANEOUS REVENUE						421,000	421,000	
	Total Revenue	0	0	0	0	0	421,000	421,000	
	EXPENDITURES								
	Capital:								
521461253726	BUILDINGS-WATER TREATMENT PLANT				200,000	231,248		(231,248)	(100.0%)
521461253720	BUILDINGS/OTHER IMPROVEMENTS				100,000	63,144	15,000		
521461253740	EQUIPMENT AND FURNISHINGS				400,000	176,809	225,000		
521461253760	INFRASTRUCTURE				250,000	140,731	250,000		
	Fiscal Costs:								
	Debt Service:								
521461254913	NOTE PAYMENT							0	
521461254920	BOND INTEREST							0	
521461254921	NOTE INTEREST							0	
521461254950	DEBT ISSUE COSTS							0	
	Total Debt Service							0	
521461256110	TREASURY FEES								
	Other Financing Uses:								
521491059522	TRANSFER TO WATER BOND RETIREMENT	0	0	0	0	0	0	0	
	Total Expenditures	0	0	0	950,000	611,933	490,000	(231,248)	(37.8%)
	Projected Ending Fund Balance	1,266,037	1,266,037	1,266,037	90,620	654,104	9,109	(644,995)	(98.6%)

City of Barberton, Ohio

Water Bond Retirement

Director of Finance

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	28,632	27,219	26,836	27,610	27,610	27,935		
	Encumbrances Carried From Previous Year	0	0	0	0	0	0		
	Unencumbered Balance Available	28,632	27,219	26,836	27,610	27,610	27,935	325	1.2%
REVENUE									
Other Financing Sources:									
522000049518	TRANSFER FROM WATER OPERATING	661,000	663,000	660,000	660,000	660,000	660,000	0	0.0%
	Total Revenue	661,000	663,000	660,000	660,000	660,000	660,000	0	0.0%
EXPENDITURES									
Debt Service:									
4612	Water Treatment Plant								
522461254910	BOND PRINCIPAL (Water Revenue)	590,000	605,000	615,000	630,000	630,000	645,000	15,000	2.4%
522461254920	BOND INTEREST (Water Revenue)	72,413	58,383	44,226	30,000	29,675	15,093	(14,582)	(49.1%)
	Total Expenditures	662,413	663,383	659,226	660,000	659,675	660,093	418	0.1%
	Projected Ending Fund Balance	27,219	26,836	27,610	27,610	27,935	27,842	(93)	(0.3%)

City of Barberton, Ohio
 Water Improvement Reserve Fund
 Utilities Superintendent

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	164,002	164,002	155,304	92,129	92,129	60,132		
	Encumbrances Carried From Previous Year				(33,127)		(1,130)		
	Unencumbered Balance Available	164,002	164,002	155,304	59,002	92,129	59,002	(33,127)	(36.0%)
REVENUE									
	Other Financing Sources:								
523000049518	TRANSFER FROM WATER OPERATING							0	
Total Revenue		0	0	0	0	0	0	0	
EXPENDITURES									
	Capital:								
4613	Water Distribution								
523461353760	INFRASTRUCTURE		8,698	63,175		31,997		(31,997)	(100.0%)
Total Expenditures		0	8,698	63,175	0	31,997	0	(31,997)	(100.0%)
Projected Ending Fund Balance		164,002	155,304	92,129	59,002	60,132	59,002	(1,130)	(1.9%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	126,647	126,647	126,647	126,647	126,647	126,647		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	126,647	126,647	126,647	126,647	126,647	126,647	0	0.0%
REVENUE									
	Other Financing Sources:								
571000049210	TRANSFER							0	
	Total Revenue	0							
EXPENDITURES									
	Operations & Maintenance:								
4324	Sewage Collection System								
571432452330	PROFESSIONAL SERVICES							0	
	Capital:								
571432453720	BUILDINGS							0	
571432453740	EQUIPMENT AND FURNISHINGS							0	
571432453750	VEHICLES							0	
4324	Sewage Collection System								
571432453757	INFRASTRUCTURE-SANITARY SEWER							0	
	Total Capital	0	0	0	0	0	0	0	
	Total Expenditures	0							
	Projected Ending Fund Balance	126,647	126,647	126,647	126,647	126,647	126,647	0	0.0%

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	63,740	63,740	63,740	63,740	63,740	63,740		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	63,740	63,740	63,740	63,740	63,740	63,740	0	0.0%
	REVENUE								
	Assessments:								
574000047010	SANITARY SEWER ASSESSMENT FEE							0	
	Other Financing Sources:								
574000049410	NOTE PROCEEDS							0	
574000049515	TRANSFER FROM SEWER FUND							0	
	Total Revenue	0	0	0	0	0	0	0	
	EXPENDITURES								
	Capital Outlay:								
4322	Sewage Treatment Plant								
574432253720	BUILDINGS							0	
574432253740	EQUIPMENT AND FURNISHINGS							0	
4324	Sewage Collection System								
574432453700	EQUIPMENT							0	
574432453734	BUILDINGS							0	
574432453760	INFRASTRUCTURE							0	
	Total Capital	0	0	0	0	0	0	0	
	Transfer Out:								
574491059515	TRANSFER TO SEWER FUND							0	
	Total Transfer Out	0	0	0	0	0	0	0	
	Total Expenditures	0	0	0	0	0	0	0	
	Projected Ending Fund Balance	63,740	63,740	63,740	63,740	63,740	63,740	0	0.0%

INTERNAL SERVICES FUNDS

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

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR)	%
	Beginning Fund Cash Balance	1,419,350	1,737,480	1,804,707	1,040,833	1,040,833	841,320		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	1,419,350	1,737,480	1,804,707	1,040,833	1,040,833	841,320	(199,513)	(19.2%)
REVENUE									
Charges for Services:									
660000044812	EMPLOYEE HEALTHCARE CONTRIBUTIONS	376,887	368,781	378,878	460,000	474,316	475,000	684	0.1%
660000044813	HEALTH CARE CHARGEBACKS	3,541,390	3,577,021	3,336,948	4,200,000	4,242,563	4,700,000	457,437	10.8%
660000044814	DENTAL INSURANCE CHARGEBACKS	132,715	107,999	110,585	150,000	143,364	150,000	6,636	4.6%
660000044815	VISION INSURANCE CHARGEBACKS	22,103	23,649	24,273	25,000	24,997	25,000	3	0.0%
660000044816	LIFE INSURANCE CHARGEBACKS	16,057	16,184	16,810	18,000	15,789	18,000	2,211	14.0%
660000044817	RETIREE CHARGEBACKS	102,417	118,336	118,987	100,000	123,199	125,000	1,801	1.5%
660000044840	AFSCME CARE PLAN CHARGEBACKS	245,075	246,701	243,997	150,000	120,575	125,000	4,425	3.7%
Other Revenue:									
660000048000	COBRA REIMBURSEMENTS	37,551	54,530	26,436	20,000	35,158	20,000	(15,158)	(43.1%)
660000048010	EXCESS LOSS REIMBURSEMENT		946	5,317		680		(680)	(100.0%)
660000048011	MISCELLANEOUS	5,000	4,390	2,660	5,000	4,584	5,000	416	9.1%
Total Revenue		4,479,196	4,518,538	4,264,891	5,128,000	5,185,226	5,643,000	457,774	8.8%

Health Insurance Fund
Finance Director; Safety/HR Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Operations & Maintenance:									
660471052305	ADMINISTRATIVE FEES							0	
660471052311	PRESCRIPTION ADMIN FEE							0	
660471052312	AGGREGATE STOP LOSS PREMIUM							0	
660471052313	DENTAL PREMIUMS	132,715	107,999	110,585	150,000	143,364	150,000	6,636	4.6%
660471052314	VISION PREMIUMS	22,103	23,649	24,273	27,000	24,997	27,000	2,003	8.0%
660471052315	LIFE INSURANCE PREMIUMS	16,057	16,184	16,810	19,000	15,789	20,000	4,211	26.7%
660471052316	AFSCME CARE PLAN	245,075	246,701	243,997	150,000	120,575	150,000	29,425	24.4%
660471052317	AFSCME EXCESS PRESCRIPTION	239,869	225,287	387,456	150,000	65,999	25,000	(40,999)	(62.1%)
660471052326	RETIREE HEALTH & LIFE INSURANCE	72,449	97,006	95,531	95,000	105,558	95,000	(10,558)	(10.0%)
660471052327	RETIREE MEDICAL REIMBURSEMENTS	28,694	21,330	23,456	35,000	18,737	35,000	16,263	86.8%
660471052328	COBRA PREMIUMS		332		500		500	500	
660471052307	MEDICAL CARE CLAIMS	0	0		5,000		5,000	5,000	
660471052308	PRESCRIPTION CLAIMS							0	
660471052302	CONTRACTED SERVICES	50,834	52,202	52,917	75,000	53,164	75,000	21,836	41.1%
660471052306	CONTRACTED SERVICES- GASB VALUATION	0	5,000	5,000				0	
660471052309	SUMMIT COUNTY HEALTH PREMIUM	3,347,249	3,648,735	4,062,038	5,000,000	4,826,830	5,200,000	373,170	7.7%
660471052370	COVID-19 SUPPLIES								
660471052664	HEALTH FAIR PROGRAM	5,588	6,431	6,244	1,000	98	1,000	902	919.5%
660471052563	WELLNESS PROGRAM				25,000	9,132	25,000		
660471052801	ACA-PCORI FEE	435	455	458	500	496	650	154	31.0%
660471052902	ACA-REINSURANCE FEE							0	
660471052903	ACA - SECTION 6055/6066				5,500		5,500	5,500	
Capital Outlay:									
Health Care Fund									
660471053740	EQUIPMENT AND FURNISHINGS								
Total Expenses		4,161,067	4,451,310	5,028,764	5,738,500	5,384,739	5,814,650	34,317	0.6%
Projected Ending Fund Balance		1,737,480	1,804,707	1,040,833	430,333	841,320	669,670	(171,650)	(20.4%)

City of Barberton, Ohio

General Liability Loss Fund

Finance Director/Law Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	72,579	58,745	30,737	78,395	78,395	116,109		
	Encumbrances Carried From Previous Year				(37,163)		(20,534)		
	Unencumbered Balance Available	72,579	58,745	30,737	41,232	78,395	95,575	17,180	21.9%
REVENUE									
Charges for Services:									
661000044822	INSURANCE CHARGEBACKS								
Other:									
661000048005	INSURANCE PROCEEDS	1,764				158		(158)	(100.0%)
	Subtotal	1,764	0	0	0	158	0	(158)	(100.0%)
Other Financing Sources:									
661000049219	TRANSFER FROM INCOME TAX FUND			50,000	50,000	50,000	25,000	(25,000)	(50.0%)
	Total Revenue	1,764	0	50,000	50,000	50,158	25,000	0	0.0%
EXPENDITURES									
Operations & Maintenance:									
661471052305	ADMINISTRATIVE FEES	15,598	28,008	2,342	50,000	12,444	50,000	37,556	301.8%
	Total O&M	15,598	28,008	2,342	50,000	12,444	50,000	37,556	301.8%
	Total Expenditures	15,598	28,008	2,342	50,000	12,444	50,000	37,556	301.8%
	Projected Ending Fund Balance	58,745	30,737	78,395	41,232	116,109	70,575	(45,534)	(39.2%)

City of Barberton, Ohio
Severance Pay Fund
Director of Finance

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	335,576	329,391	293,091	632,678	632,678	633,388		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	335,576	329,391	293,091	632,678	632,678	633,388	711	0.1%
REVENUE									
	Charges for Services:								
662000044810	SEVERANCE CHARGEBACKS	330,739	343,328	353,623	355,000	391,364	360,000	(31,364)	(8.0%)
	Total Revenue	330,739	343,328	353,623	355,000	391,364	360,000	(31,364)	(8.0%)
EXPENDITURES									
	Personal Services:								
662471051199	SEVERANCE PAYOUTS	336,924	379,627	14,036	500,000	390,653	700,000	309,347	79.2%
	Total Expenses	336,924	379,627	14,036	500,000	390,653	700,000	309,347	79.2%
	Projected Ending Fund Balance	329,391	293,091	632,678	487,678	633,388	293,388	(340,000)	(53.7%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	104,802	177,404	164,129	177,222	177,222	204,843		
	Encumbrances Carried From Previous Year				(41,710)		(50,000)		
	Unencumbered Balance Available	104,802	177,404	164,129	135,511	177,222	154,843	(22,379)	(12.6%)
REVENUE									
Charges for Services:									
663000044818	POSTAGE REIMBURSEMENT	28,986	25,081	35,046	35,000	34,499	35,000	501	1.5%
663000044820	GASOLINE REIMBURSEMENT	307,915	265,640	277,647	400,000	332,301	400,000	67,699	20.4%
663000044821	RADIO MAINTENANCE CHARGEBACK	62,520	65,340	65,140	75,000	57,680	75,000	17,320	30.0%
663000044825	TELEPHONE CHARGEBACKS	10,290	9,761	9,121	12,000	10,108	12,000	1,892	18.7%
663000044832	SCHOOL BOARD REIMBURSEMENT	182,718	155,997	135,288	150,000	137,499	150,000	12,501	9.1%
663000044835	CITY OF NORTON FUEL REIMBURSEMENT		4,819	4,003					
663000044841	LOCKBOX/AR BOX CHARGEBACKS	13,476	13,695	18,129	15,000	13,275	15,000	1,725	13.0%
663000044850	BWC CHARGEBACKS	225,996	271,883	309,411	300,000	338,943	350,000	11,058	3.3%
	Total Charges for Services	831,901	812,215	853,785	987,000	924,306	1,037,000	112,695	12.2%
Transfer In:									
663000049219	TRANSFER FROM INCOME TAX	80,000						0	
	Total Transfer In	80,000	0	0	0	0	0	0	
	Total Revenue	911,901	812,215	853,785	987,000	924,306	1,037,000	112,695	12.2%
EXPENDITURES									
Personal Services:									
663471051260	BWC	225,996	271,883	309,411	300,000	338,943	350,000		
Operations & Maintenance:									
663471052530	TELEPHONE	10,290	9,761	10,875	12,000	2,752	12,000	9,248	336.1%
663471052438	FUEL SYSTEM REPAIR & MAINTENANCE	10,571	3,459	4,059	25,000	4,621	25,000	20,380	441.1%
663471052626	GASOLINE	486,407	436,471	407,513	550,000	439,561	550,000	110,439	25.1%
663471052628	RADIO MAINTENANCE FEES	62,520	65,440	65,140	75,000	57,680	75,000	17,320	30.0%
663471052650	POSTAGE	30,000	25,000	30,000	35,000	35,000	40,000	5,000	14.3%
663471052660	LOCKBOX/AR BOX FEES	13,515	13,476	13,695	15,000	18,129	19,000	871	4.8%
	Total Expenditures	839,300	825,489	840,692	1,012,000	896,684	1,071,000	154,010	17.2%
	Projected Ending Fund Balance	177,404	164,129	177,222	110,511	204,843	120,843	(84,000)	(41.0%)

TRUST AND AGENCY FUNDS

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

City of Barberton, Ohio

Trust Fund

Director of Finance; Planning Director;

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	224,868	268,456	340,424	331,746	331,746	306,330		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	224,868	268,456	340,424	331,746	331,746	306,330	(25,416)	(7.7%)
REVENUE									
Other Financing Sources:									
734000048000	FSA DEDUCTIONS	52,448	80,183	82,743	85,000	79,479	85,000	5,521	6.9%
734000049611	POLITICAL SIGNS							0	
734000049616	ENGINEERING DEPOSITS							0	
734000049617	STALE DATED CHECKS	11,398	9,170	1,626		7,040		(7,040)	(100.0%)
734000049619	MISCELLANEOUS DEPOSITS	44,786	60,565	24,479		(62,241)		62,241	(100.0%)
734000049620	NORTON WATER BENEFIT								
734000049621	TEMPORARY EXTENSION PERMIT	(500)							
734000049630	VACANT PROPERTY DEPOSITS		(9,250)	(23,250)		29,400		(29,400)	(100.0%)
734000049631	VACANT PROPERTY DEPOSIT REFUNDS							0	
734000049900	TRANSFER FROM VACANT PROPERTY FUND								
Total Revenue		108,131	140,668	85,598	85,000	53,679	85,000	31,321	58.3%
EXPENDITURES									
Operations & Maintenance:									
734471051212	FSA CLAIMS	55,294	68,700	78,924	85,000	79,095	85,000	5,905	7.5%
734415152830	FINANCE DEPARTMENT							0	
734424052830	BUILDING DEPARTMENT				3,500			0	
734424252830	ENGINEERING DEPARTMENT							0	
734461152830	UTILITIES DEPARTMENT							0	
Total Operations & Maintenance		55,294	68,700	78,924	88,500	79,095	85,000	5,905	7.5%
Transfers:									
734491059101	TRANSFER TO GENERAL FUND	9,250		15,352				0	
Total Expenditures		64,544	68,700	94,276	88,500	79,095	85,000	5,905	7.5%
Projected Ending Fund Balance		268,456	340,424	331,746	328,246	306,330	306,330	(0)	(0.0%)

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

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	38,904	24,726	14,207	12,863	12,863	10,764		
	Encumbrances Carried From Previous Year	0	0	0	(4,484)	0	(808)		
	Unencumbered Balance Available	38,904	24,726	14,207	8,378	12,863	9,956	(2,907)	(22.6%)
REVENUE									
Charges for Services:									
738000044780	NEWSLETTER FEE	4,963	4,500	4,836	5,000	4,035	4,500	465	11.5%
738000044781	CRAFTS	302	1,341	407	300		0	0	
738000044783	CHARTERED TRIPS	4,877	3,666	4,601	3,500	3,094	3,000	(94)	(3.0%)
738000044784	FUNDRAISING ACTIVITIES						0	0	
738000044786	SPECIAL PROGRAMS	570	635	1,982	400	5,983	1,200	(4,783)	(79.9%)
	Total Charges For Services	10,712	10,142	11,826	9,200	13,112	8,700	(4,412)	(33.6%)
Interest:									
738000046110	INTEREST INCOME	321	667	519		374	250	(124)	(33.2%)
Other Revenue:									
738000048010	MISCELLANEOUS		8	76		58		(58)	(100.0%)
738000048700	BARBERTON COMMUNITY FOUNDATION GRANT						0	0	
738000048701	TUSCORA GRANT						0	0	
738000048710	CASH DONATIONS	1,939	2,904	2,192	2,000	24	2,000	1,977	8410.6%
738000048720	COFFEE DONATIONS	86	46	127	100	128	100	(28)	(21.6%)
738000048730	FUN IN FITNESS DONATIONS	1,786	843	764	1,500	644	1,500	856	132.9%
738000048740	SENIOR CENTER BUILDING DONATIONS			20		189		(189)	(100.0%)
738000048741	POOL TABLE DONATIONS	261	95	161	200	169	200	31	18.3%
738000048750	GAS DONATIONS						0	0	
738000048760	NUTRITION DONATIONS						0	0	
738000048770	VAN DONATIONS						0	0	
	Total Other Revenue	4,073	3,896	3,338	3,800	1,211	3,800	2,589	213.9%
	Total Revenue	15,106	14,704	15,683	13,000	14,697	12,750	(1,947)	(13.2%)

Senior Center Trust Fund

Parks & Recreation Director

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	EXPENDITURES								
4512	Senior Center Programs								
	Personal Services:								
738451251110	WAGES & SALARIES								
738451251120	WAGES	15,757	12,000	1,037				0	
738451251220	MEDICARE	228	174	15				0	
738451251230	OPERS	2,206	1,680	145				0	
738451251250	SEVERANCE PAY CONTRIBUTION	315	240	21				0	
738451251260	WORKERS COMP	0	266	220	25	20		(20)	(100.0%)
	Total Personal Services	18,506	14,359	1,439	25	20	0	(20)	(100.0%)
	Operations & Maintenance:								
738451252320	TRAINING / TRAVEL					475		(475)	(100.0%)
738451252321	CHARTERED TRIPS							0	
738451252350	SPECIAL PROGRAMS	1,868	2,238	2,113	2,500	2,531	2,500	(31)	(1.2%)
738451252430	MAINTENANCE & REPAIRS	1,499	579	887	1,500	1,796	1,500	(296)	(16.5%)
738451252431	POOL TABLE EQUIPMENT		776	56	500	313	500	187	59.9%
738451252520	AUTO INSURANCE	124	139	155	200	141	200	59	41.6%
738451252530	TELEPHONE				100		100	100	
738451252531	PROGRAM SERVICE	846	650	733	2,000	2,605	2,000	(605)	(23.2%)
738451252581	VAN TRIPS	1,262	2,147	2,614	5,000	2,337	6,000	3,663	156.7%
738451252611	OFFICE SUPPLIES	548	188	686	750	161	750	589	364.8%
738451252612	OPERATING SUPPLIES	905	309	1,188	1,000	745	1,000	255	34.3%
738451252626	GASOLINE AND OIL	5	5	714	50	5	50	45	916.3%
738451252650	POSTAGE	692	537	733	1,000	868	1,000	132	15.2%
738451252665	COMMUNITY SERVICE	3,000	3,278	5,694		4,783	6,000	1,217	25.5%
738451252910	TREASURY FEES	29	19	15		15	20	5	31.3%
	Total O&M	10,778	10,864	15,589	14,600	16,776	21,620	4,844	28.9%
	Capital:								
738451253750	VEHICLES							0	
	Total Capital	0	0	0	0	0	0	0	
	Total Expenditures	29,284	25,224	17,027	14,625	16,796	21,620	4,824	28.7%
	Projected Ending Fund Balance	24,726	14,207	12,863	6,753	10,764	1,086	(9,678)	(89.9%)

City of Barberton, Ohio

Fire Pension Fund

Director of Finance

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	33,570	36,476	34,313	66,158	66,158	44,475		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	33,570	36,476	34,313	66,158	66,158	44,475	(21,683)	(32.8%)
REVENUE									
Taxes:									
741000041110	REAL PROPERTY TAX	105,248	104,924	141,081	140,000	142,158	140,000	(2,158)	(1.5%)
741000041121	HOUSE TRAILER TAX	135	155	205	100	174	150	(24)	(13.9%)
	Total Taxes	105,384	105,079	141,286	140,100	142,332	140,150	(2,182)	(1.5%)
Intergovernmental:									
741000043610	ROLLBACK AND HOMESTEAD	14,846	14,756	19,046	20,000	19,273	19,000	(273)	(1.4%)
741000043611	PUBLIC UTILITY REIMBURSEMENT							0	
741000043612	TANG. PERS. PROP. TAX REIMB.							0	
741000043910	AMHA IN LIEU OF TAXES	326	338	385	300	388	350	(38)	(9.8%)
	Total Intergovernmental	15,171	15,095	19,431	20,300	19,661	19,350	(311)	(1.6%)
	Total Revenue	120,555	120,174	160,717	160,400	161,993	159,500	(4,986)	(3.1%)
EXPENDITURES									
Personal Services:									
741422051231	FIRE PENSION COSTS	115,000	120,000	125,000	180,000	180,000	180,000	0	0.0%
Operations & Maintenance:									
741422052310	AUDITOR & TREASURER FEES	2,649	2,337	3,872	4,000	3,676	5,000	1,324	36.0%
	Total Expenditures	117,649	122,337	128,872	184,000	183,676	185,000	1,324	0.7%
	Projected Ending Fund Balance	36,476	34,313	66,158	42,558	44,475	18,975	(3,662)	(8.2%)

City of Barberton, Ohio

Police Pension Fund

Director of Finance

ACCOUNT #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025		2026 BUDGET	BUDGETED	
						BUDGET	ACTUAL		INCR (DECR) \$\$	%
	Beginning Fund Cash Balance	14,521	32,551	35,457	33,293	65,139	65,139	43,456		
	Encumbrances Carried From Previous Year									
	Unencumbered Balance Available	14,521	32,551	35,457	33,293	65,139	65,139	43,456	(21,683)	(33.3%)
	REVENUE									
	Taxes:									
742000041110	REAL PROPERTY TAXES	104,489	105,248	104,924	141,081	140,000	142,158	140,000	(2,158)	(1.5%)
742000041121	HOUSE TRAILER TAXES	77	135	155	205	100	174	150	(24)	(13.9%)
	Total Taxes	104,566	105,384	105,079	141,286	140,100	142,332	140,150	(2,182)	(1.5%)
	Intergovernmental:									
742000043610	ROLLBACK & HOMESTEAD	14,943	14,846	14,756	19,046	20,000	19,273	19,000	(273)	(1.4%)
742000043611	PUBLIC UTILITY REIMBURSEMENT								0	
742000043612	TANG. PERS. PROP. TAX REIMB.								0	
742000043910	AMHA IN LIEU OF TAXES	302	326	338	385	300	388	350	(38)	(9.8%)
	Total Intergovernmental	15,246	15,171	15,095	19,431	20,300	19,661	19,350	(311)	(1.6%)
	Total Revenue	119,812	120,555	120,174	160,717	160,400	161,993	159,500	(4,986)	(3.1%)
	Expenditures									
	Personal Services:									
742421051231	POLICE PENSION COSTS	100,000	115,000	120,000	125,000	180,000	180,000	180,000	0	0.0%
	Operations & Maintenance:									
742421052310	AUDITOR & TREASURER FEES	1,782	2,649	2,337	3,872	4,000	3,676	5,000	1,324	36.0%
	Total Expenditures	101,782	117,649	122,337	128,872	184,000	183,676	185,000	1,324	0.7%
	Projected Ending Fund Balance	32,551	35,457	33,293	65,139	41,539	43,456	17,956	(3,662)	(8.4%)