

CITY MANAGER'S PROPOSED BUDGET

2025

delawareohio.net



November 11, 2024

Dear Mayor Riggle and Members of City Council:

The budgeting process is an essential step in planning the allocation of current and future resources to fulfill the responsibilities and services for the City in an efficient, sustainable, and dependable manner. This financial blueprint reflects our commitment to fiscal responsibility, ensuring that public funds are used wisely to support our mission and achieve City Council's goals.

The budget document is more than just numbers; it encapsulates the expectations of our community and reflects our core values. It embodies our mission to enhance quality of life, nurture vibrant neighborhoods, support balanced economic growth, and deliver top-quality public services. In alignment with these guiding principles, the city administration submits this proposed fiscal year 2025 budget for your consideration.

In accordance with Section 76 of the City Charter, this letter formally transmits the operating budget for your review. The schedule for public hearings, readings, and budget work sessions is as follows:

Event	Time	Place
First Reading	Monday, November 11, 2024	City Council Meeting
Finance Committee Review	Monday, November 18, 2024	Finance Committee Meeting
Finance Committee Review	Tuesday, November 19, 2024	Finance Committee Meeting
Finance Committee Review	Thursday, November 21, 2024	Finance Committee Meeting
Second Reading, Public Hearing	Monday, November 25, 2024	City Council Meeting
Finance Committee Review	Monday, December 2, 2024	Finance Committee Meeting
Finance Committee Review	Tuesday, December 3, 2024	Finance Committee Meeting
Finance Committee Review (if needed)	Thursday, December 5, 2024	Finance Committee Meeting
Third Reading & Adoption	Monday, December 9, 2024	City Council Meeting
Fourth Reading & Adoption (if needed)	Monday, December 23, 2024	Special Meeting of Council

INTRODUCTION

This budget, like previous spending plans, reflects both opportunities and challenges. Recently, Moody's Investor Services upgraded the City's bond rating to Aa1 from Aa2 — the highest rating

Delaware has ever received, with the last change occurring in 2017. This upgrade highlights the city’s strong reserves, prudent budgeting, diversified revenue growth, and healthy liquidity.

The City’s improved bond rating, alongside the Auditor of State Award of Distinction, underscores our commitment to careful stewardship of financial resources. We are proud to demonstrate to our community that Delaware’s financial foundation remains both sound and transparent. This dedication to transparency was further recognized by the Government Finance Officers Association (GFOA) with the distinguished Triple Crown designation in financial reporting and budget presentation.

On June 24, 2024, City Council voted to place a proposal on the November 5 ballot to increase Delaware’s municipal income tax rate by 0.45%, raising it from 1.85% to 2.30%. The purpose of this increase was to support capital improvements, street maintenance, repair, and related debt service. Additionally, Council committed to increasing the income tax credit for residents paying taxes to other municipalities from 50% to 65%, contingent on the issue’s passage, with the alternative plan to phase out the tax credit if the measure failed.

Although the ballot issue did not pass, we are now faced with evaluating next steps. These discussions will include potentially eliminating the tax credit for residents working outside Delaware, further deferring maintenance, reducing operational costs, or a combination of these strategies. For budget purposes, the capital improvement plan already reflects the expected outcome of the levy’s defeat and is aligned with this scenario.

REVENUE HIGHLIGHTS

General Fund revenues for 2025 are projected to increase over the current year, driven primarily by income tax and property tax sources. General Fund revenues are budgeted at \$38.3 million, marking a 10% increase from the previous year’s approved budget of \$34.8 million.

As of the end of September 2024, total revenue receipts are approximately \$1.4 million, or 8.1%, higher than the amount received by this time last year. Property taxes are collected following the first and second half real estate settlement periods in April and August, respectively. With assessed values rising in 2023, property tax revenue saw an increase of over 35%.

However, it is important to note that property taxes primarily fund schools and other property tax-dependent entities. For every \$100 in local property taxes, the City of Delaware receives only \$4.99.

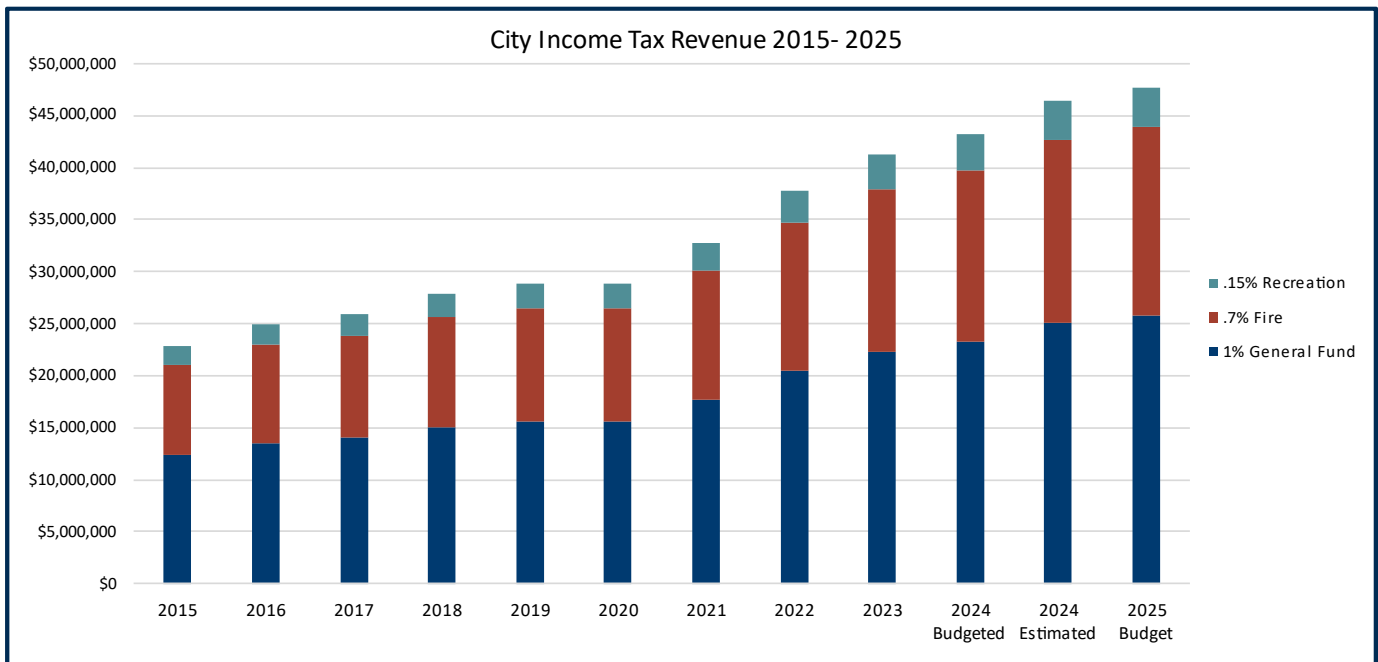


Below is a summary of the General Fund revenues of 2025 in contrast to the previous two years.

Summary	2023 Actual	2024 Budget	2024 Estimated	2025 Proposed
Total Revenue	\$35,866,664	\$34,782,570	\$37,963,526	\$38,261,394
Total Expenditures	\$32,835,430	\$37,238,178	\$37,513,233	\$38,545,328
Fund Balance	\$13,786,279	\$11,330,671	\$14,236,573	\$13,952,640
Balance %	42.57%	30.43%	37.95%	36.20%

INCOME TAX

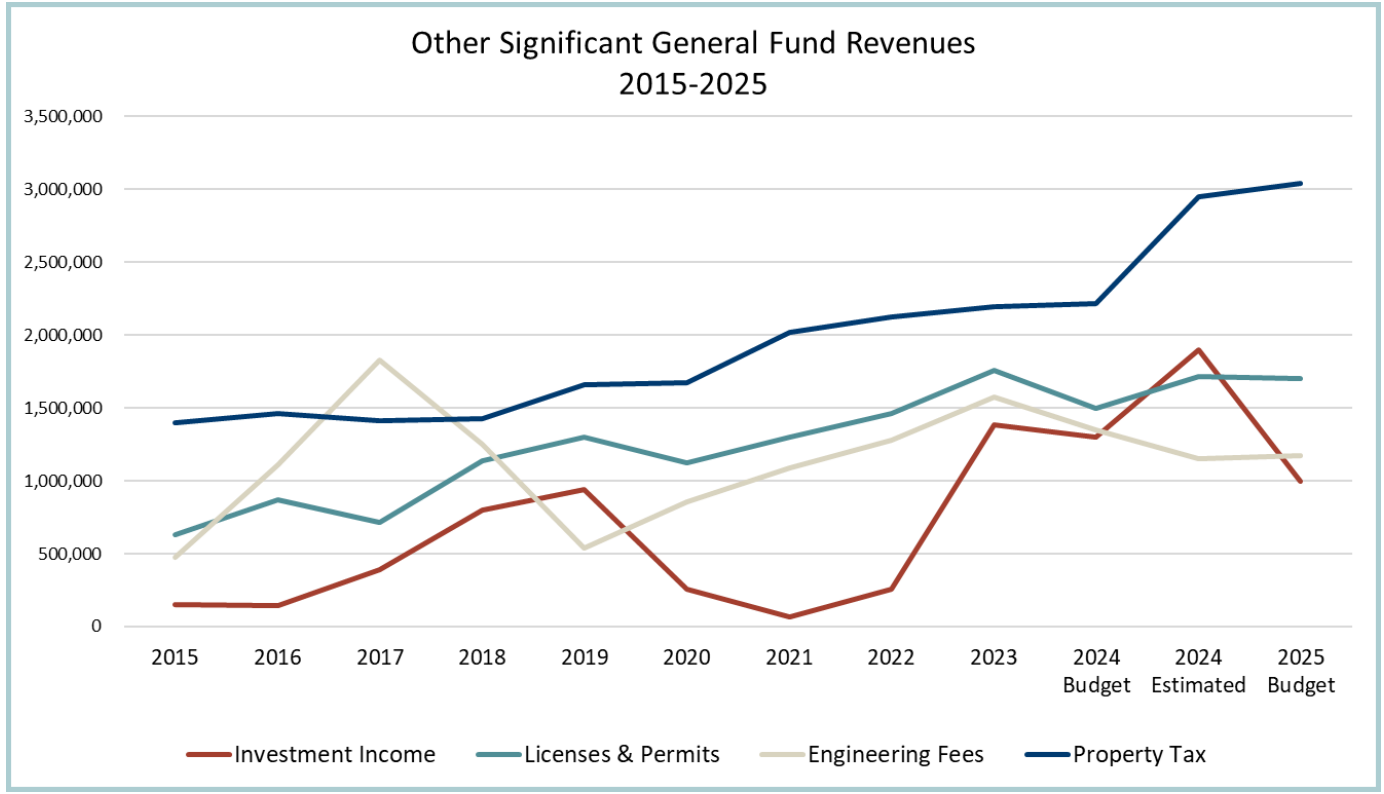
City income tax revenue remains the largest source of discretionary income, supporting the majority of operations and capital investments. This revenue source continues to grow, with estimates for the end of 2024 indicating an 11% increase over the 2024 budget.



OTHER SOURCES OF REVENUE

Revenue indicators vary, with some categories surpassing and others lagging behind last year’s figures. Intergovernmental receipts have increased by \$266,000, or 27.8%, compared to the previous year. However, license and permit fees are currently below budget projections. Conversely, investment income has seen a substantial rise, up \$493,000 (as of September), reflecting a 53% increase over 2023. This growth was moderated by recent Federal Reserve rate decreases in September, which slowed the trend of continuous gains.

The chart below compares significant revenue sources, highlighting property taxes and investment income as the areas with the most significant growth.



EXPENDITURE HIGHLIGHTS

The General Fund budget for 2025 is set at \$38.5 million, representing a \$1.3 million increase from the previous year. Notable new budget items include:

- The East Central preservation project, which received over \$3.2 million in grant funding from the Mid-Ohio Regional Planning Commission (MORPC) but will require \$880,000 in local funds for design work over the next two years.
- Contingency funds for emergency repairs at the Justice Center, including plumbing, roofing, and other necessary building updates.
- Funding for succession planning and anticipated retirements within the Delaware Police Department.

FACILITY MAINTENANCE ROTARY

A new Internal Service Fund, the Facilities Maintenance Fund, is proposed to support ongoing facility maintenance operations and allocate these costs across all City departments and facilities. Previously, these expenses were recorded solely in the General Fund. For fiscal year 2025, the capital improvement projects funded through this new Internal Service Fund total \$410,000.

TRANSFERS

The transfer to the Street Maintenance Fund has increased to \$2.75 million, up from \$2.55 million in the previous year. Meanwhile, the transfer to the Parks Fund has been reduced to \$0, as new levy revenue,

estimated at \$2.87 million for 2025, will serve as the primary funding source. The transfer to the Cemetery Fund has been raised from \$150,000 to \$175,000.

The transfer to the Court and Clerk of the Court remains stable; however, while the transfer has decreased slightly from \$1.815 million to \$1.7 million in the proposed budget, General Administration will cover \$386,000 in costs associated with Internal Service Funds (Rotary Funds), an expense not assumed in the previous year.

OTHER FUNDS

UTILITY FUNDS

To maintain reliable, high-quality service, the City's water, sewer, and stormwater utilities must periodically review and adjust user and connection fees. This ensures the utility can meet its financial and operational demands as infrastructure, regulatory requirements, and usage patterns evolve. Without regular fee adjustments, rising costs could undermine service quality and delay essential upgrades. Routine fee assessments support fiscal stability, enable critical capital projects, and distribute costs fairly among users, ensuring both sustainability and fairness in service delivery.

The City of Delaware's most recent utility rate analysis was completed by a consultant in 2020, alongside a 5-year capital improvement plan (CIP). This plan includes provisions for a comprehensive third-party rate review near the end of the cycle, accounting for inflationary adjustments and setting a foundation for the next planning period. This review complements annual rate evaluations conducted during budget preparation to balance resident impact with fiscal needs.

The 2025 budget includes two major utility extension projects in the City's southwest region: water and sewer extensions along US-42 and southward on Sawmill Road, reaching the southern service boundary. Initially introduced in the 2021-2025 CIP, the US-42 extension was scheduled for 2024, with South Sawmill following in 2025. Due to funding and project limitations, both are now set for 2025. These utility expansions were originally aimed at spurring commercial growth in the area, and the successful North Sawmill extension — which enabled the development of nearly 900,000 square feet of industrial production space — illustrates the potential impact.

As 2025 nears, growing interest in the areas south of US-42 highlights the near-term benefits expected from these utility expansions, bringing both growth and revenue to Delaware.

REFUSE FUNDS

The 2025 budget includes rate increases for both residential and commercial refuse collection services. Residential rates were last adjusted in December 2022, while commercial rates have remained unchanged since 2016. All rates are calculated based on the City's delivery costs across solid waste management components, including staffing, equipment replacement, fuel, disposal fees, landfill management, and general operating expenses. As these costs rise, rates must be adjusted to align with annual expenditures.

The proposed 8% increase in the residential collection rate reflects rising costs for refuse, recycling, yard waste, and bulk waste collection services. Key cost increases include main-line equipment replacement, fuel expenses, equipment maintenance, and higher tipping fees at the transfer facility. While the

proposed \$27.00 monthly residential rate is 8% above the regional average of \$25.00, it supports higher service levels, including unlimited yard waste and recycling collection.

For commercial services, an increase of 22% is needed to cover costs after eight years without adjustments. Regular, smaller adjustments in future years are recommended to avoid large increases. With only 132 commercial accounts (compared to nearly 15,000 residential), commercial rates are more sensitive to rising costs, which must be distributed across fewer customers. Recent efforts to expand commercial accounts have been unsuccessful. If rate increases lead to a significant loss of commercial customers to private providers, the City may need to consider whether to continue offering commercial collection, weighing impacts on other solid waste services.

FIRE/EMS FUND

The Fire and EMS Fund is currently funding a major project with the renovation of an existing building at 680 Sunbury Road to create a new fire station on the City's east side, known as Station 305. This facility will serve as headquarters and include training spaces. Once Station 305 is completed, renovations will proceed at Fire Station 301, and Station 302 will be upgraded with a fire sprinkler system. To finance this project and the construction of a fire training tower, the City plans to issue approximately \$17 million in debt next year.

This project also marks the second year of separating capital items into the Fire Capital Fund (445) to provide a more accurate reflection of the Fire Department's operations, avoiding inflation of revenues or fund balances from debt associated with capital projects and equipment purchases.

IMPACT FEE FUNDS

To help fund infrastructure and services required by new developments, the City of Delaware charges impact fees. These one-time fees contribute to the cost of capital facilities to support new growth. Over the past year, staff have worked with a consultant to evaluate both residential and non-residential development projects and compared them to current municipal service costs. Preliminary findings will be presented to the Finance Committee for review and recommendations.

Impact fees have funded various improvements across parks, police, fire, and municipal operations, with notable projects in Delaware's parks system. The proposed Park Impact Fee for 2025 includes significant upgrades at Unity Park, such as a new splash pad and restroom to better serve an underserved community, and improvements to disc golf courses and trails. Additionally, a new disc golf course, designed by local ranked players, will be installed, filling a gap identified in the City's recent parks and recreation master plan.

Other proposed improvements include upgrades to the Oakhurst trail system, connecting new trails from the Addison development to surrounding neighborhoods. Another major project is the Curve Road site, which will be transformed into a multi-use space for athletic fields, a Parks and Facilities maintenance building, a fire training tower, police evidence storage, and an impound lot. This site will enhance recreational facilities, alleviate the need for growing youth sports programs, and create more space for Public Works, while sharing infrastructure like parking and restrooms for greater efficiency.

PARKING FUND

The City is working with Kimley-Horn to update the design of a paid parking program, which will help implement revised meter rates and restrictions, permit parking, compliance management, and technology. As part of this effort, the City launched the ParkMobile smartphone app earlier this year to manage the newly revised parking rates downtown.

The next phase of the parking study will focus on expanding the paid parking program. This will include exploring additional locations, and adjusting the hours and days when paid parking is in effect.

PROPOSED CHANGES

HEALTH INSURANCE

The City's health insurance program continues to experience increases, primarily due to medical claims experience. The total number of individuals covered, including both employees and their dependents, now stands at 865 members. In 2023, the City incurred \$5.8 million in medical claims and over \$2.3 million in prescription claims. Premiums, along with COBRA rates, are projected to increase by 3 to 5% depending on the coverage selected.

For the 2025 plan year, the City is making a planned change to its dental insurance provider, switching to Delta Dental. This adjustment will align the plan design and coverage tiers with the current plan, and it is expected to reduce overall premium costs by 2% compared to the current year's expenses.

The City's Human Resources Department has continued to promote the Wellness Program, with 142 employees meeting a portion of the wellness activity requirements. Employees who complete all required activities — health assessments, biometric screenings, wellness exams, and preventative care visits — will qualify for a premium discount in 2025.

In addition, a staff committee recently completed a thorough process to select a new health insurance broker. As a result, the City will transition to McGohan Brabender, a mid-Ohio-based firm, starting in January 2025. This marks the first change to this program in over 30 years.

PERSONNEL

The following table, on the next page, outlines the proposed personnel changes included in the 2025 budget. In addition to the new positions, the City is submitting several reclassifications aimed at promoting employee retention and supporting succession planning. Further details about the Management Incentive Program will be provided in the budget presentation to City Council and the Finance Committee.

Department	Action	Current Position → To
Legal/Prosecution	New	PPT Law Clerk Estimated cost \$38,149
Legal/Prosecution	New	Assistant City Attorney (Real Estate) Estimated cost \$168,294. Savings in professional services.
Management, Budget & Procurement	New	Title to be Determined Estimated partial year cost \$96,500
Finance	Reclassification	Financial Specialist III to Deputy Finance Director Estimated cost \$9,875
Engineering	Reclassification	Deputy City Engineer to City Engineer Estimated cost \$8,681
Engineering	New	Roadway Project Engineer Estimated cost \$143,307
Engineering	Reclassification	Project Engineer II to Project Engineer III Estimated cost \$9,968
Public Utilities	Reclassification	Meter Technician to Division Supervisor Estimated cost \$17,464
Airport	Reclassification	Airport Tech I to Airport Tech II Estimated cost \$3,439
Human Resources	Position Regrading	Human Resources Specialist from M7 to M8 Estimated cost \$5,331
Information Technology	Position Regrading & Reclassification	Establish a Technical Support Specialist Series and reclassify affected employees Estimated cost \$6,128

LABOR CONTRACT UPDATES

Several labor or collective bargaining agreements are set to expire during the upcoming fiscal year. These include:

- Delaware Public Works, Utilities, and Parks Association
- American Federation of State, County, and Municipal Employees (AFSCME) – Clerical Unit
- Fraternal Order of Police (FOP) – Supervisors
- Fraternal Order of Police (FOP) – Patrol
- Fraternal Order of Police (FOP) – Office & Clerical
- The Water and Wastewater Treatment Facility Employees Association

The City aims to have successor agreements before City Council before the end of the upcoming calendar year.

MERIT INCENTIVE PROGRAM UPDATE

In February, City Council approved a revision to the Management Pay Plan to implement a Merit Incentive Program, which was designed to recognize and reward employee performance. Before this change, compensation adjustments were made based on cost-of-living increases applied to all Management Pay Plan employees without regard for individual performance.

The new Merit Incentive Program provides an objective, fair, and impartial method for evaluating employee job performance and rewarding those who excel. The City partnered with Clemans Nelson and established a working group to assist with the development of the program. Employees who have been in their positions for at least one year by the end of the first review cycle (October 31, 2024) are eligible to participate. Movement within an employee's pay grade is now based on their performance. Training on the program, policy, forms, and performance feedback delivery was provided to staff to assist them in the evaluation process.

Human Resources will evaluate the program after the review cycle concludes in mid-December, with a focus on performance rating distribution. Over time, the City plans to track metrics such as performance improvements, retention of high performers, voluntary turnover, and equity in reward distribution.

PAY PLAN CHANGES

In conjunction with reviewing the proposed budget, City Council will also review the 2025 Management Pay Plan. The non-union employee pay plan and director pay plan were updated in 2024 following a market study conducted in 2023. A compensation study was previously conducted in 2021. These evaluations are important to maintain the City's competitiveness in compensation.

For 2025, the current pay plan will remain in effect. Under the Merit Incentive Program, employees hired before February 13, 2024, who were on a "step" system will continue advancing through pay grade steps until reaching the midpoint, provided they meet the "Achieves Performance Standards" rating. The step adjustment for these employees will be at least equal to the 4% merit pay amount. Once employees reach the midpoint, further advancements will depend on performance.

Employees hired after February 13, 2024, were placed within their pay grade range without the traditional "steps." These employees will move through their assigned pay grade based on performance once they are eligible for the Merit Incentive Program. Employees not yet eligible for the Merit Incentive Program will receive a standard 4% cost-of-living adjustment for 2025.

Additionally, various position re-gradings are being recommended for Council's approval.

LOOKING FORWARD

With the outcome of Issue 3 regarding the tax levy now known, the City of Delaware is focusing on the next steps. First, it's essential to revisit the list of priorities that were presented as needing attention.

	Levy Failure- Status Quo	Levy Success
Streets	<ul style="list-style-type: none"> • Grant-funded projects only and only those with a minimal local match requirement • No local street resurfacing • No trail maintenance 	<ul style="list-style-type: none"> • Maximize available grants • Meet ODOT paving schedule for state and federal routes • Add additional \$4M+ in local street resurfacing • Implement trail maintenance
Parks	<ul style="list-style-type: none"> • Backlogged playground replacements & court improvements only • Annual cost to get the pool in working condition • New fields funding limited to park impact fees 	<ul style="list-style-type: none"> • Smith & Mingo Park field and court improvements • Fill gaps in existing trail network • Jack Florance Pool renovation • Mingo Park Indoor Recreation Center renovation
Police	<ul style="list-style-type: none"> • Routine equipment replacement requests only • Use of dated evidence storage facility • Reactive repair strategy for Justice Center plumbing and structural issues 	<ul style="list-style-type: none"> • New evidence storage facility • Police fleet & equipment upgrades • Renovate 30-year-old Justice Center for growth in the Police and Court operations and to resolve plumbing and structural issues
Cemetery	<ul style="list-style-type: none"> • Minimal paving • Delayed west section grading impedes sale of advance lots • Most improvements limited to those funded through donations 	<ul style="list-style-type: none"> • West section grading to provide for future burial sites • Add memorial gardens and scatter gardens • Build a columbarium shelter to allow for services in all weather conditions
Citywide		<ul style="list-style-type: none"> • Downtown Streetscape work to address changing accessibility guidelines

The passage or failure of the levy brings both opportunities and setbacks, and we are committed to maintaining transparency as we evaluate how to stretch our current capital resources while continuing to provide essential services. It's important to acknowledge that Delaware's needs are growing faster than our available resources.

I recommend postponing any action on the repeal of the income tax levy tax credit until it has been thoroughly reviewed and deliberated by the Finance Committee, and subsequently brought back before the entire City Council. If such action is pursued, the timing of the tax credit repeal can be postponed for further consideration later.

CONCLUSION

These are challenging times, but with the available resources now confirmed, we are committed to staying true to our core values and the Four Pillars of the City of Delaware: Great Community, Safe City, Healthy Economy, and Effective Government. I want to express my deep gratitude and appreciation to the city staff for their dedication to serving the residents, neighbors, and businesses in Delaware.

I would also like to recognize the hard work and efforts of Director of Management, Budget & Procurement Alycia Ballone and Finance Director Rob Alger. The City's solid financial position is largely due to their persistence and dedication. Additionally, the City's department directors and managers deserve commendation for their professionalism and continued commitment to service excellence, especially during these difficult times.

I look forward to engaging in further discussions on this important budget process.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul J. Brake". The signature is fluid and cursive, with the first name "Paul" being the most prominent.

Paul J. Brake, ICMA-CM, CEcD
City Manager

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STRATEGIC WORKPLACE PLAN

2025 BUDGET

A strategic workforce plan (SWP) is a continual process used to align the needs and priorities of the City with those of its workforce to ensure it can meet the residents' needs through the core values. The City updates the SWP on an annual basis and forecasts the ability to meet its future needs.

Department/ Division	2020		2021		2022		2023		2024		2025		2026		2027		2028		2029	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Council	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7
City Manager	6	0	6	0	6	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Administrative Services	2	1	2	1	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Economic Development	2	0	2	0	2	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Legal Affairs/Prosecutor	8	2	8	2	8	2	8	0	8	1	9	2	9	2	9	2	9	2	9	2
Management & Budget	0	0	0	0	0	0	2	0	3	0	4	0	4	0	4	0	4	0	4	0
Finance	12	4	12	4	13	3	13	4	13	4	13	4	13	4	13	4	13	4	13	4
Police	67	3	67	3	69	3	70	2	70	0	70	0	70	0	70	0	70	0	70	0
Parking	0	0	0	0	0	0	0	0	0	2	0	2	0	2	0	2	0	2	0	2
Planning	13	0	13	0	13	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0
Engineering	9	0	10	0	10	0	9	0	9	0	10	0	10	0	10	0	10	0	10	0
Buildings/Grounds	2	0	2	0	2	0	3	0	3	0	4	0	4	0	4	0	4	0	4	0
Public Works Administration	6	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Public Works Streets	9	0	9	0	9	0	9	0	10	0	10	0	10	0	10	0	10	0	10	0
Public Works Traffic	4	0	4	0	4	0	4	0	5	0	5	0	5	0	5	0	5	0	5	0
Cemetery	2	1	2	1	2	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Parks and Natural Resources	10	2	12	4	12	4	9	2	10	2	10	2	10	2	10	2	10	2	10	2
Recreation	0	0	0	0	0	0	2	8	2	10	2	10	2	10	2	10	2	10	2	10
Urban Forestry	0	0	0	0	0	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Storm Sewer	4	0	4	0	4	0	4	0	5	0	5	0	5	0	5	0	5	0	5	0
Fire EMS	72	5	72	5	78	5	88	5	92	0	90	0	93	0	93	0	93	0	93	0
Airport	2	1	2	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1
Golf Course	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utilities Administration	6	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
Water Treatment Plant	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0
Water Distribution	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
Wastewater Treatment	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Wastewater Collection	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Refuse	9	0	9	0	9	0	17	0	17	0	17	0	17	0	17	0	17	0	17	0
Recycling	6	0	6	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Garage	4	0	4	0	4	0	4	0	4	1	5	1	5	1	5	1	5	1	5	1
Information Technology	7	0	7	0	7	0	7	0	9	0	9	0	9	0	9	0	9	0	9	0
Info Tech - GIS	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Municipal Court	35	6	35	6	35	6	20	3	20	3	20	3	20	3	20	3	20	3	20	3
Clerk of Court	0	0	0	0	0	0	17	0	16	0	16	0	16	0	16	0	16	0	16	0
Total	327.0		330.0		342.0		361.0		371.0		374.0		377.0		377.0		377.0		377.0	

** Does not include seasonal employees

Increase
Decrease

*Changes in personnel are described in detail in each department's narrative

2025
Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2025	2025 Budgeted Revenues	2025 Budgeted Expenditures	Projected Fund Balance December 31, 2025
<u>OPERATING FUNDS</u>				
GENERAL	14,236,573	38,261,394	38,545,328	13,952,640
STREET MAINT & REPAIR	1,135,034	5,077,200	5,530,324	681,910
PARKS & RECREATION	933,246	3,283,726	3,368,253	848,719
CEMETERY	68,827	447,250	479,213	36,864
AIRPORT OPERATIONS	547,628	1,706,150	1,782,891	470,887
FIRE/EMS INCOME TAX	12,577,228	20,341,344	19,647,831	13,270,741
MUNICIPAL COURT	415,141	2,238,500	2,490,077	163,564
CLERK OF COURT	253,411	2,099,000	2,085,758	266,652
GOLF COURSE	220,694	343,500	409,353	154,841
PARKING LOTS	89,323	221,800	271,494	39,629
STORMWATER	805,822	1,831,607	2,026,684	610,745
WATER	2,316,477	8,872,899	10,670,000	519,376
WASTEWATER	9,949,115	9,046,000	10,652,889	8,342,226
REFUSE	2,026,487	5,357,385	5,655,603	1,728,269
GARAGE ROTARY	564,418	2,076,008	2,169,885	470,541
INFORMATION TECHNOLOGY ROTARY	314,820	2,949,245	3,028,489	235,577
FACILITY MAINTENANCE ROTARY	0	1,250,000	1,133,375	116,625
TOTAL OPERATING FUNDS	46,454,246	105,403,008	109,947,447	41,909,806
<u>CAPITAL IMPROVEMENT FUNDS</u>				
STATE HIGHWAY IMPROVEMENT	504,507	195,000	556,460	143,047
LICENSE FEE	1,288,153	735,000	225,000	1,798,153
AIRPORT TIF	196,063	25,000	150,000	71,063
GLENN ROAD BRIDGE TIF	8,163,515	2,286,500	202,684	10,247,331
PARK EXACTION FEE	62,579	0	62,579	0
CAPITAL IMPROVEMENT	828,566	9,231,839	1,263,107	8,797,298
OPWC PROJECTS	140,688	600,000	600,000	140,688
POINT PROJECT	519,964	5,044,578	5,284,375	280,167
FAA AIRPORT GRANTS	195,125	590,040	590,040	195,125
EQUIPMENT REPLACEMENT	267,373	1,178,500	1,178,500	267,373
FIRE/EMS CAPITAL	1,995,209	19,500,000	21,289,750	205,459
NORTHWEST NCA	92,703	345,000	335,000	102,703
TRANSPORTATION FEES	0	50,000	50,000	0
PARK IMPACT FEE	4,183,450	1,330,000	2,775,000	2,738,450
POLICE IMPACT FEE	388,642	210,000	201,569	397,073
FIRE IMPACT FEE	896,674	435,000	476,655	855,019
MUNICIPAL IMPACT FEE	884,576	470,000	215,342	1,139,234
GLENN ROAD SOUTH	2,208,066	1,482,991	949,800	2,741,257
GLENN ROAD NORTH	201,354	237,266	212,720	225,900
TERRA ALTA NCA	24,789	0	0	24,789
STORMWATER PROJECTS	622,972	1,000,000	776,601	846,371
WATER CONSTRUCTION CIP	1,129,951	3,650,000	4,773,727	6,224
WATER CAPACITY FEE CIP	7,125,954	5,720,000	4,287,103	8,558,851
WASTEWATER CONSTRUCTION CIP	3,333,040	1,000,000	2,022,415	2,310,625
WASTEWATER CAPACITY FEE CIP	4,319,663	9,921,523	13,823,180	418,007
SE HIGHLAND SEWER	745,831	712,466	840,700	617,597
TOTAL CAPITAL IMP. FUNDS	40,319,405	65,950,703	63,142,307	43,127,801

2025
Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2025	2025 Budgeted Revenues	2025 Budgeted Expenditures	Projected Fund Balance December 31, 2025
<u>DEBT SERVICE FUNDS</u>				
GENERAL BOND RETIREMENT	624,192	1,283,765	1,213,765	694,192
PARK IMPROVEMENT BOND	35,508	2,355,750	2,354,750	36,508
SE HIGHLAND SEWER BOND	3,042	824,300	824,200	3,142
TOTAL DEBT SERVICE FUNDS	662,742	4,463,815	4,392,715	733,842
<u>SPECIAL REVENUE FUNDS</u>				
PERFORMANCE BOND	63,100	500,000	500,000	63,100
TREE	857,992	350,000	275,000	932,992
AIRPORT 2000 T-HANGAR	218,529	108,000	91,946	234,583
RECREATION FACILITIES TAX	7,599,588	1,109,597	2,588,880	6,120,305
SKYCLIMBER/V&P HYDRAULICS TIF	0	92,320	92,320	0
MILL RUN TIF	0	130,000	130,000	0
WINTERBOURNE TIF	0	137,500	137,500	0
IDIAM	62,340	30,000	30,000	62,340
DRUG ENFORCEMENT	58,920	3,000	61,920	0
INDIGENT ALCOHOL TREATMENT	765,887	70,000	150,000	685,887
OMVI ENFORCE/EDUCATION	4,644	1,200	5,844	0
POLICE JUDGEMENT	80,140	30,000	110,140	0
POLICE FEDERAL JUDGEMENT	4,617	300	4,917	0
POLICE TREASURY SEIZURES	12,694	3,350	16,044	0
COMPUTER LEGAL RESEARCH	159,272	51,000	85,000	125,272
CLERK COMP. LEGAL RESEARCH	719,246	120,000	200,000	639,246
COURT SPECIAL PROJECTS	967,084	347,500	300,000	1,014,584
PROBATION SERVICES	834,028	399,000	665,000	568,028
POLICE/FIRE DISABILITY	48,948	956,233	1,005,181	0
OPIOID RECOVERY	111,590	25,000	136,590	0
COMMUNITY CANNABIS	0	10,000	10,000	0
COMMUNITY PROMOTIONS	78,216	115,000	95,000	98,216
COMMERCIAL TIFs	10,343	10,446	20,789	0
RESIDENTIAL TIFs	0	0	0	0
NORTHWEST TIFs	142,412	304,543	0	446,955
FEMA GRANT	5	708,000	708,005	0
CDBG GRANT	0	658,000	658,000	0
REVOLVING LOAN	241,485	53,375	154,100	140,760
TOTAL SPECIAL REVENUE FUNDS	13,041,081	6,323,364	8,232,175	11,132,270

2025
Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2025	2025 Budgeted Revenues	2025 Budgeted Expenditures	Projected Fund Balance December 31, 2025
<u>FIDUCIARY AND RESERVE FUNDS</u>				
WATER UTILITY RESERVE	0	0	0	0
WATER CUSTOMER DEPOSIT	139,909	45,000	45,000	139,909
SEWER UTILITY RESERVE	2,000,000	0	0	2,000,000
FIRE DONATION	1,833	0	1,000	833
PARK DONATION	8,249	0	500	7,749
POLICE DONATION	9,631	0	0	9,631
MAYORS DONATION	2,781	1,000	1,000	2,781
PROJECT TRUST	1,821,614	153,000	190,000	1,784,614
UNCLAIMED FUNDS	187,607	7,000	15,000	179,607
DEVELOPMENT RESERVE	238,794	75,000	55,000	258,794
GENERAL RESERVE	1,903,864	75,000	0	1,978,864
JEDD INCOME TAX	108,178	587,000	587,000	108,178
JEDD II INCOME TAX	6,059	86,000	86,000	6,059
CEMETERY PERPETUAL CARE	35,570	1,000	1,500	35,070
STATE PATROL TRANSFER	0	50,000	50,000	0
STATE BUILDING PERMIT FEE	1,309	24,000	25,309	0
TOTAL TRUST AND RESERVE FUNDS	6,465,399	1,104,000	1,057,309	6,512,091
<u>INTERNAL SERVICE FUNDS</u>				
SELF INSURANCE	2,425,479	12,502,399	11,004,979	3,922,898
WORKERS COMPENSATION	2,337,875	369,994	958,000	1,749,869
TOTAL INTERNAL SERVICE FUNDS	4,763,353	12,872,393	11,962,979	5,672,767
TOTAL ALL FUNDS	111,706,227	196,117,282	198,734,932	109,088,577

2025

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1, 2025	2025 Budgeted Revenues	2025 Budgeted Expenditures	Projected Fund Balance December 31, 2025
GENERAL FUNDS						
GENERAL	14,236,573	0	14,236,573	38,261,394	38,545,328	13,952,640
DEVELOPMENT RESERVE	238,794	0	238,794	75,000	55,000	258,794
GENERAL RESERVE	1,903,864	0	1,903,864	75,000	0	1,978,864
TOTAL GENERAL FUND	16,379,231	0	16,379,231	38,411,394	38,600,328	16,190,298
SPECIAL REVENUE FUNDS						
STREET MAINT & REPAIR	1,135,034	0	1,135,034	5,077,200	5,530,324	681,910
PARKS & RECREATION	933,246	0	933,246	3,283,726	3,368,253	848,719
CEMETERY	68,827	0	68,827	447,250	479,213	36,864
AIRPORT OPERATIONS	547,628	0	547,628	1,706,150	1,782,891	470,887
FIRE/EMS INCOME TAX	12,577,228	0	12,577,228	20,341,344	19,647,831	13,270,741
MUNICIPAL COURT	415,141	0	415,141	2,238,500	2,490,077	163,564
CLERK OF COURT	0	0	253,411	2,099,000	2,085,758	266,652
STATE HIGHWAY IMPROVEMENT	504,507	0	504,507	195,000	556,460	143,047
LICENSE FEE	1,288,153	0	1,288,153	735,000	225,000	1,798,153
PERFORMANCE BOND	63,100	0	63,100	500,000	500,000	63,100
AIRPORT TIF	196,063	0	196,063	25,000	150,000	71,063
GLENN ROAD BRIDGE TIF	8,163,515	0	8,163,515	2,286,500	202,684	10,247,331
PARK EXACTION FEE	62,579	0	62,579	0	62,579	0
TREE	857,992	0	857,992	350,000	275,000	932,992
AIRPORT 2000 T-HANGAR	218,529	0	218,529	108,000	91,946	234,583
RECREATION FACILITIES TAX	7,599,588	0	7,599,588	1,109,597	2,588,880	6,120,305
SKYCLIMBER/V&P HYDRAULICS TIF	0	0	0	92,320	92,320	0
MILL RUN TIF	0	0	0	130,000	130,000	0
WINTERBOURNE TIF	0	0	0	137,500	137,500	0
IDIAM	62,340	0	62,340	30,000	30,000	62,340
DRUG ENFORCEMENT	58,920	0	58,920	3,000	61,920	0
INDIGENT ALCOHOL TREATMENT	765,887	0	765,887	70,000	150,000	685,887
OMVI ENFORCE/EDUCATION	4,644	0	4,644	1,200	5,844	0
POLICE JUDGEMENT	80,140	0	80,140	30,000	110,140	0
POLICE FEDERAL JUDGEMENT	4,617	0	4,617	300	4,917	0
POLICE TREASURY SEIZURES	12,694	0	12,694	3,350	16,044	0
COMPUTER LEGAL RESEARCH	159,272	0	159,272	51,000	85,000	125,272
CLERK COMPUTER LEGAL RESEARCH	719,246	0	719,246	120,000	200,000	639,246
COURT SPECIAL PROJECTS	967,084	0	967,084	347,500	300,000	1,014,584
PROBATION SERVICES	834,028	0	834,028	399,000	665,000	568,028
POLICE/FIRE DISABILITY	48,948	0	48,948	956,233	1,005,181	0
OPIOID RECOVERY	111,590	0	111,590	25,000	136,590	0
COMMUNITY CANNABIS	0	0	0	10,000	10,000	0
COMMUNITY PROMOTIONS	78,216	0	78,216	115,000	95,000	98,216
COMMERCIAL TIFs	10,343	0	10,343	10,446	20,789	0
RESIDENTIAL TIFs	0	0	0	0	0	0
NORTHWEST TIFs	0	0	142,412	304,543	0	446,955
FEMA GRANT	5	0	5	708,000	708,005	0
CDBG GRANT	0	0	0	658,000	658,000	0
REVOLVING LOAN	241,485	0	241,485	53,375	154,100	140,760
FIRE DONATION	1,833	0	1,833	0	1,000	833
PARK DONATION	8,249	0	8,249	0	500	7,749
POLICE DONATION	9,631	0	9,631	0	0	9,631
MAYORS DONATION	2,781	0	2,781	1,000	1,000	2,781
PROJECT TRUST	1,821,614	0	1,821,614	153,000	190,000	1,784,614
UNCLAIMED FUNDS	187,607	0	187,607	7,000	15,000	179,607
TOTAL SPECIAL REVENUE FUNDS	40,822,307	0	41,218,130	44,919,033	45,020,745	41,116,418

2025
Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1, 2025	2025 Budgeted Revenues	2025 Budgeted Expenditures	Projected Fund Balance December 31, 2025
<u>CAPITAL IMPROVEMENT FUNDS</u>						
CAPITAL IMPROVEMENT	828,566	0	828,566	9,231,839	1,263,107	8,797,298
OPWC PROJECTS	140,688	0	140,688	600,000	600,000	140,688
POINT PROJECT	519,964	0	519,964	5,044,578	5,284,375	280,167
FAA AIRPORT GRANTS	195,125	0	195,125	590,040	590,040	195,125
EQUIPMENT REPLACEMENT	267,373	0	267,373	1,178,500	1,178,500	267,373
FIRE/EMS CAPITAL	0	0	1,995,209	19,500,000	21,289,750	205,459
NORTHWEST NCA	92,703	0	92,703	345,000	335,000	102,703
TRANSPORTATION FEES	0	0	0	50,000	50,000	0
PARK IMPACT FEE	4,183,450	0	4,183,450	1,330,000	2,775,000	2,738,450
POLICE IMPACT FEE	388,642	0	388,642	210,000	201,569	397,073
FIRE IMPACT FEE	896,674	0	896,674	435,000	476,655	855,019
MUNICIPAL IMPACT FEE	884,576	0	884,576	470,000	215,342	1,139,234
GLENN ROAD SOUTH	2,208,066	0	2,208,066	1,482,991	949,800	2,741,257
GLENN ROAD NORTH	201,354	0	201,354	237,266	212,720	225,900
TERRA ALTA NCA	24,789	0	24,789	0	0	24,789
TOTAL CAPITAL IMP. FUNDS	10,807,180	0	12,802,388	40,705,214	35,421,858	18,085,744
<u>DEBT SERVICE FUNDS</u>						
GENERAL BOND RETIREMENT	624,192	0	624,192	1,283,765	1,213,765	694,192
PARK IMPROVEMENT BOND	35,508	0	35,508	2,355,750	2,354,750	36,508
SE HIGHLAND SEWER BOND	3,042	0	3,042	824,300	824,200	3,142
TOTAL DEBT SERVICE FUNDS	662,742	0	662,742	4,463,815	4,392,715	733,842
<u>ENTERPRISE FUNDS</u>						
GOLF COURSE	220,694	0	220,694	343,500	409,353	154,841
PARKING LOTS	89,323	0	89,323	221,800	271,494	39,629
STORMWATER	805,822	0	805,822	1,831,607	2,026,684	610,745
WATER	2,316,477	0	2,316,477	8,872,899	10,670,000	519,376
WASTEWATER	9,949,115	0	9,949,115	9,046,000	10,652,889	8,342,226
REFUSE	2,026,487	0	2,026,487	5,357,385	5,655,603	1,728,269
WATER UTILITY RESERVE	0	0	0	0	0	0
WATER CUSTOMER DEPOSIT	139,909	0	139,909	45,000	45,000	139,909
WASTEWATER UTILITY RESERVE	2,000,000	0	2,000,000	0	0	2,000,000
STORMWATER PROJECTS	622,972	0	622,972	1,000,000	776,601	846,371
WATER CONSTRUCTION	1,129,951	0	1,129,951	3,650,000	4,773,727	6,224
WATER CAPACITY FEE	7,125,954	0	7,125,954	5,720,000	4,287,103	8,558,851
WASTEWATER CONSTRUCTION	3,333,040	0	3,333,040	1,000,000	2,022,415	2,310,625
WASTEWATER CAPACITY FEE	4,319,663	0	4,319,663	9,921,523	13,823,180	418,007
SE HIGHLAND SEWER	745,831	0	745,831	712,466	840,700	617,597
TOTAL ENTERPRISE FUNDS	34,825,238	0	34,825,238	47,722,181	56,254,750	26,292,669
<u>INTERNAL SERVICE FUNDS</u>						
GARAGE ROTARY	564,418	0	564,418	2,076,008	2,169,885	470,541
INFORMATION TECHNOLOGY ROTARY	314,820	0	314,820	2,949,245	3,028,489	235,577
FACILITY MAINTENANCE ROTARY	0	0	0	1,250,000	1,133,375	116,625
SELF INSURANCE	2,425,479	0	2,425,479	12,502,399	11,004,979	3,922,898
WORKERS COMPENSATION	2,337,875	0	2,337,875	369,994	958,000	1,749,869
TOTAL INTERNAL SERVICE FUNDS	5,642,592	0	5,642,592	19,147,646	18,294,728	6,495,510
<u>FIDUCIARY FUNDS</u>						
JEDD INCOME TAX	108,178	0	108,178	587,000	587,000	108,178
JEDD II INCOME TAX	6,059	0	6,059	86,000	86,000	6,059
CEMETERY PERPETUAL CARE	35,570	0	35,570	1,000	1,500	35,070
STATE PATROL TRANSFER	0	0	0	50,000	50,000	0
STATE BUILDING PERMIT FEE	1,309	0	1,309	24,000	25,309	0
TOTAL FIDUCIARY FUNDS	151,116	0	151,116	748,000	749,809	149,308
TOTAL ALL FUNDS	109,290,407	0	111,681,438	196,117,282	198,734,932	109,063,789

**2025 BUDGET
GENERAL FUND SUMMARY**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
REVENUES							
PROPERTY TAX	2,125,248	2,191,217	2,219,000	2,949,849	3,040,000	37.0%	3.1%
CITY INCOME TAX - 1%	20,410,136	22,289,387	23,300,000	25,119,223	25,873,000	11.0%	3.0%
LOCAL GOVERNMENT FUND	992,707	1,019,870	1,100,000	977,675	980,000	-10.9%	0.2%
GRANT REIMBURSEMENTS	92,458	117,951	0	188,747	0	100.0%	-100.0%
DEPARTMENTAL CHARGEBACKS	0	2,272,430	2,571,484	2,496,484	2,970,829	15.5%	19.0%
FINES & FORFEITURES	67,184	80,306	95,000	120	0	-100.0%	-100.0%
ENGINEERING FEES	1,276,365	1,574,898	1,350,000	1,150,380	1,175,000	-13.0%	2.1%
PROSECUTOR CONTRACTS	191,100	193,595	200,000	185,133	188,000	-6.0%	1.5%
PARKING METERS	27,325	33,018	0	1,211	0	100.0%	-100.0%
CABLE FRANCHISE FEE	359,065	345,343	420,000	318,417	325,000	-22.6%	2.1%
LIQUOR PERMITS	62,480	53,417	50,000	54,865	55,000	10.0%	0.2%
LICENSE AND PERMITS	1,460,927	1,756,853	1,500,000	1,713,825	1,700,000	13.3%	-0.8%
INVESTMENT INCOME	255,451	1,385,815	1,300,000	1,895,019	1,000,000	-23.1%	-47.2%
MISCELLANEOUS	183,080	269,672	123,580	312,027	241,000	95.0%	-22.8%
REIMBURSEMENTS	257,819	177,704	175,000	99,963	175,000	0.0%	75.1%
ADVANCES	0	80,000	34,000	34,000	36,000	5.9%	5.9%
TRANSFERS	2,562,875	2,025,188	344,506	466,587	502,565	45.9%	7.7%
TOTAL REVENUE	30,324,221	35,866,664	34,782,570	37,963,526	38,261,394	10.0%	0.8%
EXPENDITURES							
CITY COUNCIL	174,367	206,834	260,513	260,213	298,172	14.5%	14.6%
CITY MANAGER	989,717	900,305	1,036,682	1,053,274	1,038,216	0.1%	-1.4%
ADMINISTRATIVE SERVICES	451,012	503,258	595,025	637,295	662,130	11.3%	3.9%
ECONOMIC DEVELOPMENT	545,062	736,490	625,271	480,584	507,269	-18.9%	5.6%
LEGAL AFFAIRS/PROSECUTOR	796,614	841,511	1,113,198	945,594	1,428,673	28.3%	51.1%
MANAGEMENT & BUDGET	0	274,971	387,214	361,866	564,047	45.7%	55.9%
FINANCE	1,720,857	1,723,354	2,006,831	1,877,416	2,073,472	3.3%	10.4%
INCOME TAX REFUNDS	690,286	757,487	900,000	802,589	900,000	0.0%	12.1%
GENERAL ADMINISTRATION	5,508,142	7,018,899	6,873,500	7,062,208	4,875,587	-29.1%	-31.0%
CIP TRANSFER	1,836,804	2,966,672	3,266,317	5,093,218	5,500,000	68.4%	8.0%
GF RESERVE TRANSFER	75,000	75,000	75,000	465,000	75,000	0.0%	-83.9%
ED RESERVE TRANSFER	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%
COURT TRANSFER	0	815,000	1,815,000	1,815,000	1,700,000	-6.3%	-6.3%
RISK MANAGEMENT	300,537	369,852	465,000	401,084	465,000	0.0%	15.9%
POLICE	10,551,363	10,404,465	11,980,704	10,864,525	13,220,244	10.3%	21.7%
PLANNING	1,749,993	1,758,444	2,003,497	1,836,587	2,210,279	10.3%	20.3%
ENGINEERING	2,359,787	2,214,575	2,796,936	2,517,625	2,952,238	5.6%	17.3%
BUILDING MAINTENANCE	682,349	743,312	962,490	964,153	0	-100.0%	-100.0%
TOTAL EXPENDITURES	28,506,888	32,385,430	37,238,178	37,513,232	38,545,328	3.5%	2.8%
FUND BALANCE - JAN 1st	8,487,712	10,305,045	13,786,279	13,786,279	14,236,573		
GENERAL FUND REVENUES	30,324,221	35,866,664	34,782,570	37,963,526	38,261,394	10.0%	0.8%
GENERAL FUND EXPENDITURES	28,506,888	32,385,430	37,238,178	37,513,232	38,545,328	3.5%	2.8%
UNEXPENDED FUND BALANCE - DEC 31st	10,305,045	13,786,279	11,330,671	14,236,573	13,952,640		
Carryover PO's					0		
UNENCUMBERED FUND BALANCE DEC 31st	10,305,045	13,786,279	11,330,671	14,236,573	13,952,640		
Obligated Funds							
UNOBLIGATED FUND BALANCE -DEC 31st	10,305,045	13,786,279	11,330,671	14,236,573	13,952,640		
<i>Unencumbered Fund Balance as % of Expenditures</i>	36.15%	42.57%	30.43%	37.95%	36.20%		

2025 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: CITY COUNCIL

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
10110000- 510000	Wages	130,778	146,020	146,084	146,084	151,651	3.8%	3.8%
511100	PERS	18,285	18,285	20,452	20,452	21,231	3.8%	3.8%
511300	Medicare	1,882	2,107	2,118	2,118	2,199	3.8%	3.8%
511400	Workers Compensation	0	1,422	0	0	1,517	100.0%	100.0%
511600	Health Insurance	12,574	9,018	10,460	10,460	11,557	10.5%	10.5%
511650	Dental Insurance	0	405	557	557	546	-2.0%	-2.0%
511700	Life Insurance	120	120	169	169	171	1.2%	1.2%
511750	Vision Insurance	0	0	72	72	72	0.0%	0.0%
520100	Uniform	0	0	0	0	400	100.0%	100.0%
523100	Professional Services	7,534	4,242	8,000	8,000	38,000	375.0%	375.0%
526000	Travel/Training	2,526	1,749	5,000	5,000	5,000	0.0%	0.0%
526100	Membership and Dues	240	445	500	200	500	0.0%	150.0%
527220	IT Rotary	0	22,700	66,576	66,576	51,599	-22.5%	-22.5%
527240	Facility Maintenance Rotary	0	0	0	0	13,204	100.0%	100.0%
531000	Office Supply	428	321	525	525	525	0.0%	0.0%
	TOTAL CITY COUNCIL	174,367	206,834	260,513	260,213	298,172	14.5%	14.6%
	<i>Carryover PO's</i>							

**LINE ITEM DETAIL
GENERAL FUND
CITY COUNCIL**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$ 38,000	Code updates; Council retreat facilitator
Travel/Training	526000	\$ 5,000	Delaware Area Chamber of Commerce Events; MORPC Events; Council clerk training; various travel and training; OCMA
Membership and Dues	526100	\$ 500	International Institute of Municipal Clerks; Mayors Association; Ohio Municipal League

2025 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: CITY MANAGER

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10110200- 510000	Wages	605,334	592,186	697,785	731,006	630,153	-9.7%	-13.8%
510500	Overtime Wages	74	1,292	1,200	0	0	-100.0%	100.0%
511100	PERS	82,828	82,528	97,858	80,147	88,221	-9.8%	10.1%
511300	Medicare	8,413	8,457	10,135	10,413	9,137	-9.8%	-12.2%
511400	Workers Compensation	0	5,983	0	0	6,302	100.0%	100.0%
511600	Health Insurance	166,007	128,609	126,684	126,684	135,231	6.7%	6.7%
511650	Dental Insurance	0	4,348	4,874	4,874	4,776	-2.0%	-2.0%
511700	Life Insurance	1,335	1,215	1,097	1,097	1,149	4.7%	4.7%
511750	Vision Insurance	0	0	288	288	288	0.0%	0.0%
520100	Uniform	0	0	700	700	700	0.0%	0.0%
521000	Cellular Phone	1,620	2,280	2,280	2,165	2,280	0.0%	5.3%
523100	Professional Services	26,061	20,320	32,000	32,000	32,000	0.0%	0.0%
526000	Travel / Training	5,544	9,412	10,200	10,200	15,000	47.1%	47.1%
526100	Membership/Dues	9,653	7,934	8,250	8,250	7,500	-9.1%	-9.1%
526300	Allowances	0	0	0	3,000	7,200	100.0%	140.0%
527220	Information Technology Rotary	81,443	34,000	41,031	41,031	81,308	98.2%	98.2%
527240	Facility Maintenance Rotary	0	0	0	0	14,671	100.0%	100.0%
531000	Office Supply	1,405	1,740	2,300	1,420	2,300	0.0%	62.0%
	TOTAL CITY MANAGER	989,717	900,305	1,036,682	1,053,274	1,038,216	0.1%	-1.4%
	<i>Carryover PO's</i>							

**LINE ITEM DETAIL
GENERAL FUND
CITY MANAGER'S OFFICE**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$32,000	Newsletters; Survey Monkey Renewal;
Travel/Training	526000	\$15,000	IEDC Leadership Summit
Memberships/Dues/Subscriptions	526100	\$7,500	2 3CMA Memberships; Columbus Dispatch; COMMA; Wall Street Journal; Delaware Gazette; IAP2; 2 ICMA Memberships; 2 OCMA Memberships; International Economic Development Council; JASCO; Rotary; Town and Gown

2025 BUDGET DETAIL

FUND:

GENERAL

DEPARTMENT:

ADMINISTRATIVE SERVICES

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10110400- 510000	Wages	198,736	238,393	246,901	255,252	271,354	9.9%	6.3%
510500	Overtime Wages	0	30	50	0	0	-100.0%	100.0%
511100	PERS	27,823	32,721	24,573	35,090	37,989	54.6%	8.3%
511300	Medicare	2,760	3,371	3,581	3,764	3,935	9.9%	4.5%
511400	Workers Compensation	0	2,344	0	0	2,713	100.0%	100.0%
511600	Health Insurance	67,087	57,307	94,113	65,896	69,360	-26.3%	5.3%
511650	Dental Insurance	0	2,438	3,655	2,437	2,388	-34.7%	-2.0%
511700	Life Insurance	390	540	591	591	597	1.0%	1.0%
511750	Vision Insurance	0	0	216	72	72	-66.7%	0.0%
520100	Uniforms	0	0	300	0	150	-50.0%	100.0%
521000	Cellular Phone	400	600	600	600	600	0.0%	0.0%
523100	Professional Services	115,536	130,301	156,849	209,746	187,977	19.8%	-10.4%
523710	Employee Recognition	9,347	8,367	4,000	4,734	5,250	31.3%	10.9%
523710 -AS001	Culture Committee	0	0	3,750	3,750	3,750	0.0%	0.0%
523710 -AS002	Employee Recognition Board	0	0	3,750	3,750	3,750	0.0%	0.0%
526000	Travel/Training	1,313	3,540	4,569	4,178	5,669	24.1%	35.7%
526100	Membership & Dues	1,053	644	654	664	1,188	81.7%	78.9%
527220	Information Technology Rotary	25,152	22,000	45,373	45,373	55,085	21.4%	21.4%
527240	Facility Maintenance Rotary	0	0	0	0	8,803	100.0%	100.0%
531000	Office Supply	1,414	661	1,500	1,398	1,500	0.0%	7.3%
	TOTAL ADMINISTRATIVE SERVICES	451,012	503,258	595,025	637,295	662,130	11.3%	3.9%
	Carryover PO's							

**LINE ITEM DETAIL
GENERAL FUND
ADMINISTRATIVE SERVICES**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$271,354	Includes 850 hours for seasonal position and Grade reclassification for the Human Resource Specialist position from M7 step 4 to M8 step 4.
Professional Services	523100	\$187,977	Recruiting (Includes Recruiting expenses for safety & non-safety positions and Wonderlic subscription); Random Drug/Alcohol Testing ; Recruiting.com; Quarterly Orientation; Medical Evaluations ; Monthly Supervisor Training; Leadership Development/Semi-Annual Retreats \$62,881; Employment Posters \$469; Employees Assistance Program \$8,057; DE&I \$20,000; Clemans Nelson Retainer \$2,100.
Employee Recognition	523710	\$5,250	Recognition events/programming. Culture Committee and Employee Recognition Board are separated out into project codes at \$3,750 each.
Travel/Training	526000	\$5,669	OHPELRA conference \$500, HRACO monthly meetings \$225, Recertification fees \$269, SPBR conference \$175, PHR certification prep course \$1,500, Safety training \$1,000, other misc. training \$2,000.
Membership & Dues	526100	\$1,188	SHRM \$438, OHPELRA \$200, HRACO \$250, Canva Pro \$300.

2025 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: ECONOMIC DEVELOPMENT

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
10110600- 510000	Wages	236,615	273,240	265,762	204,713	203,837	-23.3%	-0.4%
511100	PERS	31,355	32,886	37,207	27,096	28,537	-23.3%	5.3%
511300	Medicare	3,347	3,874	3,854	2,941	2,956	-23.3%	0.5%
511400	Workers Compensation	0	2,608	0	0	2,038	100.0%	100.0%
511600	Health Insurance	55,528	57,166	73,202	26,250	21,871	-70.1%	-16.7%
511650	Dental Insurance	0	1,181	2,994	1,252	1,092	-63.5%	-12.8%
511700	Life Insurance	450	540	591	591	426	-27.9%	-27.9%
511750	Vision Insurance	0	0	216	216	144	-33.3%	-33.3%
520100	Uniform	0	0	300	300	200	-33.3%	-33.3%
521000	Cellular Telephone	2,251	2,310	2,520	1,680	2,520	0.0%	50.0%
523100	Professional Services	1,459	151,197	95,960	134,410	95,000	-1.0%	-29.3%
526000	Travel/Training	4,142	5,133	7,117	8,923	15,000	110.8%	68.1%
526100	Membership & Dues	22,298	25,253	23,280	20,990	26,000	11.7%	23.9%
527220	Information Technology Rotary	14,839	12,000	22,068	22,068	26,614	20.6%	20.6%
527240	Facility Maintenance Rotary	0	0	0	0	8,803	100.0%	100.0%
531000	Office Supply	118	85	200	382	4,500	2150.0%	1078.0%
560100	Income Tax Sharing	172,661	169,017	90,000	28,771	67,731	-24.7%	135.4%
	TOTAL ECONOMIC DEV. <i>Carryover PO's</i>	545,062	736,490	625,271	480,584	507,269	-18.9%	5.6%

**LINE ITEM DETAIL
GENERAL FUND
ECONOMIC DEVELOPMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$95,000	\$50,000 annual contribution to OWU Entrepreneurial Center; \$55,000 for Site Prep (Phase 1 Environmentals/Preliminary Plans); \$10,000 for Vacant Box Showcases, \$12,000 for review/analysis of econ-dev plan; \$9,000 Testfit, \$4,000 for ESRI Business Analyst; \$1,000 for sketchup, \$3,000 for REMI/Moody's Analytics for BRE Research, \$6,000 for general marketing activities.
Travel/Training	526000	\$15,000	\$5,500 for Director, \$4,000 (ea) for Project Mgr and Econ-Dev Coordinator - covers training/conference/attraction mission (US only) registration, hotel/per diem (if needed), and mileage/travel; \$1,500 for food/bev with business prospects
Membership and Dues	526100	\$26,000	MODE (\$22,000), OEDA, IEDC, CNU, ULI, Catalyst
Income Tax Sharing	560100	\$67,731	EMS 2015 Project (expires after FY2030): \$11,659.69; Sky Climber (expires after FY2031): \$14,674.41; Innovation Center (expires after FY2036): \$3,700 (note: '23 payment for Innovation Center was \$32,907.98 - major reported payroll deduction from company) Total budget for Income Tax could be anywhere from \$30,034.10 - \$59,242.08. I do not anticipate doing participating in additional income tax sharing agreements with school district, ORC states we don't have to enter into sharing agreements with Schools districts for CRA project unless payroll exceeds \$2M for individual projects. If the \$2M threshold is met, the business will make direct PILOTS to school district.

2025 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10111000- 510000	Wages	520,098	525,293	725,070	568,596	878,148	21.1%	54.4%
511100	PERS	70,748	71,809	101,510	75,276	122,941	21.1%	63.3%
511300	Medicare	7,291	7,450	10,514	8,060	12,733	21.1%	58.0%
511400	Workers Compensation	0	6,521	0	0	8,781	100.0%	100.0%
511600	Health Insurance	126,439	136,231	146,521	88,332	230,471	57.3%	160.9%
511650	Dental Insurance	0	4,376	6,440	4,045	7,607	18.1%	88.1%
511700	Life Insurance	1,140	1,140	1,436	1,436	1,452	1.1%	1.1%
511750	Vision Insurance	0	0	576	448	576	0.0%	28.6%
520100	Uniforms	0	900	1,800	900	1,800	0.0%	100.0%
521000	Cell Phone	807	840	840	840	840	0.0%	0.0%
523100	Professional Services	1,805	1,000	2,500	11,500	7,500	200.0%	-34.8%
523220	Witness Fees	239	630	1,000	424	1,000	0.0%	135.9%
526000	Travel/Training	5,766	7,178	7,800	7,000	10,000	28.2%	42.9%
526100	Membership & Dues	2,262	1,970	3,000	1,836	3,500	16.7%	90.6%
526200	License & Other Fees	1,548	1,600	4,100	3,000	6,500	58.5%	116.7%
527220	Information Technology Rotary	50,117	65,400	88,591	162,951	98,350	11.0%	-39.6%
527240	Facility Maintenance Rotary	0	0	0	0	23,474	100.0%	100.0%
530500	Publications	5,939	6,329	8,000	8,109	8,500	6.3%	4.8%
531000	Office Supply	2,415	2,843	3,500	2,842	4,500	28.6%	58.3%
	TOTAL LEGAL AFFAIRS	796,614	841,511	1,113,198	945,594	1,428,673	28.3%	51.1%
	<i>Carryover PO's</i>							

**LINE ITEM DETAIL
GENERAL FUND
LEGAL AFFAIRS**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$10,000	Increased for temp and outside legal services
Travel/Training	526000	\$10,000	Increased for retention efforts
Office Supply	531000	\$4,500	Office supplies; translation devices for prosecutors

2024 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: MANAGEMENT, BUDGET & PROCUREMENT

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10111100- 510000	Wages	0	167,542	239,410	222,903	340,388	42.2%	52.7%
511100	PERS	0	22,877	33,517	30,389	47,654	42.2%	56.8%
511300	Medicare	0	2,234	3,472	2,964	4,936	42.2%	66.6%
511400	Workers Compensation	0	2,158	0	0	3,404	100.0%	100.0%
511600	Health Insurance	0	60,881	78,428	75,561	124,653	58.9%	65.0%
511650	Dental Insurance	0	1,993	3,046	2,890	4,478	47.0%	54.9%
511700	Life Insurance	0	420	507	507	725	43.0%	43.0%
511750	Vision Insurance	0	0	180	172	270	50.0%	57.0%
520100	Uniforms	0	164	300	171	350	16.7%	104.7%
521000	Cellular Phone	0	360	360	360	360	0.0%	0.0%
523100	Professional Services	0	1,918	1,500	1,105	1,500	0.0%	35.8%
526000	Travel/Training	0	6,517	7,500	7,425	7,500	0.0%	1.0%
526100	Membership & Dues	0	1,705	1,950	1,245	1,950	0.0%	56.6%
527220	Information Technology Rotary	0	4,910	13,344	13,344	16,376	22.7%	22.7%
527240	Facility Maintenance Rotary	0	0	0	0	8,803	100.0%	100.0%
531000	Office Supply	0	776	700	855	700	0.0%	-18.1%
550200	New Equip/Capital Outlay	0	516	3,000	1,976	0	-100.0%	-100.0%
TOTAL MGMT, BUDGET & PROCUREMENT Carryover PO's		0	274,971	387,214	361,866	564,047	45.7%	55.9%

**LINE ITEM DETAIL
GENERAL FUND
DEPARTMENT OF MANAGEMENT, BUDGET & PROCUREMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$340,388	Development Finance Coordinator position moved to fully be included. Partial year for a new hire to assist with budget and project management.
Professional Services	523100	\$1,500	Printing of Budget Books for Council
Travel/Training	526000	\$7,500	NIGP Annual Conference in-person; NIGP Conference Virtual; Virtual VCON; NIGP-CPP coursework; Ohio GFOA and GFOA trainings
Membership & Dues	526100	\$1,950	3 GFOA Memberships; 2 Ohio GFOA Memberships; 2 CO-OPP Memberships; 2 NIGP Memberships; 1 ICMA Membership; 1 OCMA Membership; 1 OML Membership

2025 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: FINANCE

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10111200- 510000	Wages	970,777	954,797	1,111,346	1,046,288	1,158,187	4.2%	10.7%
510500	Overtime Wages	1,520	3,169	1,500	964	1,500	0.0%	55.6%
511100	PERS	124,783	127,406	155,798	144,528	162,356	4.2%	12.3%
511300	Medicare	13,502	13,424	16,136	14,597	16,815	4.2%	15.2%
511400	Workers Compensation	0	10,186	0	0	11,597	100.0%	100.0%
511600	Health Insurance	274,160	247,796	305,068	284,220	275,761	-9.6%	-3.0%
511650	Dental Insurance	0	10,214	12,027	11,836	11,190	-7.0%	-5.5%
511700	Life Insurance	1,662	1,770	2,366	2,366	2,307	-2.5%	-2.5%
511750	Vision Insurance	0	0	828	820	792	-4.3%	-3.4%
520100	Uniform	1,086	3,316	3,150	4,241	3,800	20.6%	-10.4%
521000	Cell Phone	60	390	360	360	360	0.0%	0.0%
522000	Postage	30,464	38,538	55,000	69,459	74,876	36.1%	7.8%
522400	Mail Processing	4,585	4,585	6,000	4,585	4,585	-23.6%	0.0%
523100	Professional Services	52,503	36,503	85,000	48,805	40,000	-52.9%	-18.0%
526000	Travel and Training	1,298	3,429	15,000	7,194	26,000	73.3%	261.4%
526100	Membership and Dues	1,285	1,695	3,000	1,700	2,000	-33.3%	17.6%
527220	Information Technology Rotary	225,767	248,000	214,252	214,252	216,332	1.0%	1.0%
527240	Facility Maintenance Rotary	0	0	0	0	44,014	100.0%	100.0%
533000	Operating Supply	15,005	16,728	20,000	21,202	21,000	5.0%	-1.0%
539000	Small Equipment	2,398	1,407	0	0	0	100.0%	100.0%
	FINANCE OPERATIONS	1,720,857	1,723,354	2,006,831	1,877,416	2,073,472	3.3%	10.4%
560020	Income Tax Refunds	690,286	757,487	900,000	802,589	900,000	0.0%	12.1%
	TOTAL FINANCE	2,411,142	2,480,841	2,906,831	2,680,005	2,973,472	2.3%	11.0%
	<i>Carryover PO's</i>							

**LINE ITEM DETAIL
GENERAL FUND
FINANCE DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$1,158,187	Slight increase with additional seasonal and hiring of 4 PPT and promotion of FS3 to Deputy
Postage	522000	\$74,876	Possibility of 3 increases in 2025
Professional Services	523100	\$40,000	Lexis Nexus; increase in users by 1, ABE eLockbox fees, MailPro tax printing services, Insource tax efile services
Travel/Training	526000	\$26,000	Potentially 3 Tyler National Conf attendees, 2 in-state State conf attendees, and 2 local CMI, Tyler Pace Training

2025 BUDGET DETAIL

FUND:

GENERAL

DEPARTMENT:

GENERAL ADMINISTRATION

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10111400- 511100	Pension Payments	2,762	0	2,500	0	2,500	0.0%	100.0%
511625	Wellness Incentive	0	75,000	0	0	0	100.0%	100.0%
511800	Unemployment Compensation	0	5,610	5,000	18,591	5,000	0.0%	-73.1%
521310	Street Lighting	261,463	291,258	300,000	339,665	375,000	25.0%	10.4%
523100	Professional Services	171,692	345,324	400,000	605,180	400,000	0.0%	-33.9%
523107	Public Information	1,195	854	3,500	490	1,500	-57.1%	205.9%
523110	IT Professional Services	9,375	3,125	0	7,701	0	100.0%	-100.0%
523410	Special Event	0	2,374	5,500	6,740	10,000	81.8%	48.4%
523710	Employee Recognition	0	0	3,000	3,073	3,000	0.0%	-2.4%
524400	Election Expense	10,792	4,099	15,000	13,123	15,000	0.0%	14.3%
526000	Travel & Training	6,570	0	0	0	0	100.0%	100.0%
526100	Memberships	35,005	37,176	38,500	42,483	45,000	16.9%	5.9%
529020	Miscellaneous	5	15	0	10	0	100.0%	-100.0%
529210	Real Estate Taxes	62,850	43,377	75,000	28,860	75,000	0.0%	159.9%
529310	Bank Fees	112,070	59,109	75,000	72,232	75,000	0.0%	3.8%
529330	Audit and Fees	82,697	84,872	87,500	93,566	95,000	8.6%	1.5%
529360	Board of Health	30,403	31,069	33,000	31,221	33,000	0.0%	5.7%
531000	Office Supplies	0	2,241	0	0	0	100.0%	100.0%
550100	Land	26,449	3,658	0	0	0	100.0%	100.0%
550310	Land Purchases	0	0	0	75,552	0	100.0%	-100.0%
560020	Reimbursables	0	7,350	0	0	0	100.0%	100.0%
560225	Reimbursable - Risk Mgmt	43,100	95,353	85,000	68,574	85,000	0.0%	24.0%
560310	Reimbursable - Insurance	10,219	779	15,000	11,153	15,000	0.0%	34.5%
570000 -TX001	Transfer to CIP	1,836,804	2,966,672	3,266,317	5,093,218	5,500,000	68.4%	8.0%
570000 -TX002	Transfer to Parks Fund	1,935,848	2,491,455	2,400,000	2,400,000	0	-100.0%	-100.0%
570000 -TX003	Transfer To Street Maintenance	2,421,598	2,716,802	2,550,000	2,550,000	2,750,000	7.8%	7.8%
570000 -TX004	Transfer to Airport	79,521	280,000	280,000	280,000	280,000	0.0%	0.0%
570000 -TX005	Transfer To Cemetery Fund	124,529	148,000	150,000	175,000	200,000	33.3%	14.3%
570000 -TX006	Transfer to Development Reserve	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%
570000 -TX007	Transfer To GF Reserve Account	75,000	75,000	75,000	465,000	75,000	0.0%	-83.9%
570000 -TX008	Transfer to General Bond Retirement	0	120,000	50,000	50,000	35,000	-30.0%	-30.0%
570000 -TX010	Transfer to Municipal Court Fund	0	815,000	505,000	505,000	500,000	-1.0%	-1.0%
570000 -TX011	Transfer to Self Insurance	0	0	0	110,500	0	100.0%	-100.0%
570000 -TX012	Transfer to Clerk of Courts Fund	0	0	1,310,000	1,310,000	1,200,000	-8.4%	-8.4%
570000 -TX013	Transfer to IT Rotary	0	0	0	78,494	0	100.0%	-100.0%
570000 -TX014	Transfer to Facility Maint Rotary	0	0	0	0	375,587	100.0%	100.0%
570500	Advance to Other Funds	80,000	170,000	300,000	0	0	-100.0%	100.0%
	TOTAL GENERAL ADMIN.	7,494,946	10,950,571	12,104,817	14,510,426	12,225,587	1.0%	-15.7%
	<i>Carryover PO's</i>							

**LINE ITEM DETAIL
GENERAL FUND
GENERAL ADMINISTRATION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$400,000	Legal and consulting fees; Financial consulting fees; Records shreddings; County emergency
Audit & Fees	529330	\$95,000	County Auditor Property Tax Collection Fee; Independent Auditors; Financial Statement consulting services; State of Ohio; Government Financial Officers Association Fees and Publications
Memberships	526100	\$45,000	Delaware Chamber of Commerce; Alliance for Innovation; Mid-Ohio Regional Planning Commission; National League of Cities; Ohio Municipal League; Amazon Prime Membership
Transfer to CIP	570000	\$5,500,000	Transfer for capital improvement program. Additional funding to pay down note
Transfer to SMR	570000	\$2,750,000	Transfer for street maintenance and repair

2025 BUDGET DETAIL

FUND: GENERAL

DEPARTMENT: RISK MANAGEMENT

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
10110800- 523100	Professional Services	4,500	3,000	5,000	3,600	5,000	0.0%	38.9%
528000	Insurance	293,921	366,852	450,000	394,859	450,000	0.0%	14.0%
528100	Judgments/Deductible	2,116	0	10,000	2,625	10,000	0.0%	281.0%
	TOTAL RISK MANAGEMENT	300,537	369,852	465,000	401,084	465,000	0.0%	15.9%
	<i>Carryover PO's</i>							

2025 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: PLANNING & COMM. DEV.

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10111800- 510000	Wages	1,092,150	1,106,666	1,176,621	1,090,498	1,300,969	10.6%	19.3%
511100	PERS	144,168	138,423	164,727	151,572	182,136	10.6%	20.2%
511300	Medicare	15,226	15,542	17,061	15,200	18,865	10.6%	24.1%
511400	Workers Compensation	0	12,903	0	0	13,010	100.0%	100.0%
511600	Health Insurance	306,340	270,180	299,234	288,027	336,198	12.4%	16.7%
511650	Dental Insurance	0	8,862	10,809	10,057	11,190	3.5%	11.3%
511700	Life Insurance	2,003	2,145	2,450	2,450	2,478	1.1%	1.1%
511750	Vision Insurance	0	0	828	760	864	4.3%	13.7%
520100	Uniform	309	1,455	2,000	1,639	1,500	-25.0%	-8.5%
521000	Cellular Telephone	3,599	5,170	6,480	5,880	6,480	0.0%	10.2%
523100	Professional Services	12,291	27,264	100,000	19,737	50,000	-50.0%	153.3%
526000	Travel/Training	4,772	6,528	7,000	6,140	7,000	0.0%	14.0%
526100	Membership and Dues	1,763	2,437	3,500	2,717	3,500	0.0%	28.8%
527210	Garage Rotary	11,845	15,690	26,000	26,000	31,000	19.2%	19.2%
527215	Corrosion Prevention	0	882	2,520	2,520	1,764	-30.0%	-30.0%
527220	Information Technology Rotary	112,197	102,000	113,423	113,423	125,311	10.5%	10.5%
527230	Fleet Fuel Chargeback	0	8,800	10,844	10,844	8,500	-21.6%	-21.6%
527240	Facility Maintenance Rotary	0	0	0	0	44,014	100.0%	100.0%
531000	Office Supply	6,161	4,764	4,000	2,351	4,000	0.0%	70.1%
533035	Fuel Supply	8,976	561	0	0	0	100.0%	100.0%
539000	Small Equipment	0	0	1,000	2,746	1,500	50.0%	-45.4%
560010	Code Enforcement	16,544	27,787	45,000	36,407	45,000	0.0%	23.6%
560020	Refunds	11,647	385	10,000	47,620	15,000	50.0%	-68.5%
	TOTAL PLANNING	1,749,993	1,758,444	2,003,497	1,836,587	2,210,279	10.3%	20.3%
	<i>Carryover PO's</i>							

**LINE ITEM DETAIL
GENERAL FUND
PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$50,000	Supplementary plan review, consulting fees
Travel & Training	526000	\$7,000	1 APA Conference (Denver) 3 APA Ohio Confs.
Memberships & Dues	526100	\$3,500	4 AICP, 2 OCEOA, 4 OBOA memberships
Small Equipment	539000	\$1,500	Primarily mowing and bulk collection

2025 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: POLICE

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10113500- 510000	Wages	6,110,588	6,139,269	6,795,875	6,237,945	7,423,428	9.2%	19.0%
510500	Overtime Wages	300,597	298,271	393,892	282,806	375,000	-4.8%	32.6%
511100	PERS	75,893	80,770	86,996	79,417	89,167	2.5%	12.3%
511200	Police/Fire Retirement	1,082,181	1,083,139	1,280,843	1,195,173	1,396,496	9.0%	16.8%
511300	Medicare	89,155	89,665	104,252	91,246	113,077	8.5%	23.9%
511400	Workers Compensation	0	73,004	0	0	77,984	100.0%	100.0%
511600	Health Insurance	1,632,608	1,420,020	1,719,145	1,543,426	1,808,849	5.2%	17.2%
511650	Dental Insurance	0	50,973	67,657	61,915	66,250	-2.1%	7.0%
511700	Life Insurance	9,688	10,350	15,985	15,985	10,941	-31.6%	-31.6%
511750	Vision Insurance	0	0	3,420	3,024	3,600	5.3%	19.0%
520100	Uniform	114,449	92,648	142,200	147,632	142,200	0.0%	-3.7%
521000	Cellular Phone	2,494	2,400	3,000	2,280	2,400	-20.0%	5.3%
522200	Teletype	7,200	7,800	0	0	8,000	100.0%	100.0%
523100	Professional Services	61,551	151,550	114,800	104,517	185,000	61.1%	77.0%
526000	Travel/Training	56,366	41,641	62,700	68,311	79,000	26.0%	15.6%
526100	Membership and Dues	3,350	8,515	12,780	9,492	14,315	12.0%	50.8%
527010	Maintenance of Equipment	19,747	7,064	42,410	37,360	54,700	29.0%	46.4%
527210	Garage Rotary	98,983	141,496	103,200	103,200	123,400	19.6%	19.6%
527215	Corrosion Prevention	0	3,528	7,812	7,812	8,064	3.2%	3.2%
527220	Information Technology Rotary	500,794	357,000	516,465	516,465	564,082	9.2%	9.2%
527230	Fleet Fuel Chargeback	0	121,100	105,872	105,872	90,000	-15.0%	-15.0%
527240	Facility Maintenance Rotary	0	0	0	0	205,399	100.0%	100.0%
531000	Office Supply	4,719	3,772	10,150	4,679	11,150	9.9%	138.3%
533000	Operating Supply	73,165	46,541	101,400	73,642	112,500	10.9%	52.8%
533035	Fuel/Lube Supply	104,240	7,763	0	0	0	100.0%	100.0%
533130	D.A.R.E. Supply	3,277	4,853	6,000	3,931	6,000	0.0%	52.6%
535000	Training Supplies	8,853	9,358	18,000	11,227	24,200	34.4%	115.6%
537000	Repair Materials	31	1,240	15,550	2,878	18,800	20.9%	553.2%
539000	Small Equipment	108,842	95,027	78,200	30,227	76,392	-2.3%	152.7%
539500	Bicycle Patrol Unit Equipment	11,475	10,694	15,750	10,422	17,350	10.2%	66.5%
550200	New Equip / Cap Outlay	71,117	45,013	156,350	113,641	112,500	-28.0%	-1.0%
	TOTAL POLICE	10,551,363	10,404,465	11,980,704	10,864,525	13,220,244	10.3%	21.7%
	Carryover PO's							

**LINE ITEM DETAIL
GENERAL FUND
POLICE DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$7,423,428	Includes negotiated pay increase for police officers and civilian staff plus potential retirements
Uniforms	520100	\$142,200	Includes contractually required replacement and cleaning, initial issue for new officers, ballistic vests replacements, academy uniforms, and specialty uniforms.
Professional Services	523100	\$185,000	BCI/FBI Fingerprint Services, K9 Medical and Kenneling, Jail Medical, Investigative Services, Flock Camera Service, Alarm Monitoring.
Travel/Training	526000	\$79,000	Basic Academy for New Officers, core officer trainings, instructor recertifications, records division training, UAV Pilot Training, Taser Recertification, IPMBA Training, Amorer Recertification.
Maintenance & Equipment	527010	\$54,700	Tornado Siren Maintenance, Cruiser Repair, Firing Range Maintenance, UAV Parts and Service.
Operating Supplies	533000	\$112,500	Initial Equipment Issue, Ammunition, K9 Food, Batteries, Evidence Supplies, Fusees, PPE Equipment, Cleaning Supplies.
Training Supplies	535000	\$24,200	Training Targets, Maximus Training Dummy Replacement, Simmunition Scenario Equipment.
Small Equipment	539000	\$76,392	Shotbox Scenario Simulator, Portable Radio Accessories, Leather Goods and Holster Replacement, Cameras, Stop Stick Replacement.
Bicycle Patrol	539500	\$17,350	IPMBA Bike School, Electric Bicycle, Repair and Maintenance
Capital Outlay	550200	\$112,500	Ear Pieces, Ballistic Shield Replacement, Safety Town Floor Tarp, Watchguard DVR, additional body worn cameras for new officers

2025 BUDGET DETAIL

FUND:

GENERAL

DEPARTMENT:

ENGINEERING

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10116600- 510000	Wages	777,324	771,528	854,577	820,602	992,521	16.1%	21.0%
510500	Overtime Wages	11,681	17,390	19,039	10,231	20,433	7.3%	99.7%
511100	PERS	100,865	108,474	122,306	113,594	141,814	16.0%	24.8%
511300	Medicare	10,966	11,079	12,667	11,528	14,688	16.0%	27.4%
511400	Workers Compensation	0	8,541	0	0	10,129	100.0%	100.0%
511600	Health Insurance	238,039	209,024	234,041	235,933	283,201	21.0%	20.0%
511650	Dental Insurance	0	6,793	7,867	7,567	8,904	13.2%	17.7%
511700	Life Insurance	1,283	1,080	1,605	1,605	1,795	11.8%	11.8%
511750	Vision Insurance	0	0	360	360	504	40.0%	40.0%
520100	Uniform	0	0	750	750	2,500	233.3%	233.3%
521000	Cellular Telephone	5,073	4,760	4,800	4,680	4,680	-2.5%	0.0%
523100	Professional Services	132,208	151,303	200,000	177,168	200,000	0.0%	12.9%
523100 -OPWC	Pennsylvania Ave Design Srvs	0	9,804	0	59,900	0	100.0%	-100.0%
523100 -TR005	US36 & Carson Farms Signal	0	0	0	6,645	0	100.0%	-100.0%
526000	Travel/Training	3,315	3,019	12,500	1,670	11,750	-6.0%	603.4%
526100	Membership and Dues	945	793	2,500	1,187	2,390	-4.4%	101.3%
527010	Maintenance of Equipment	0	0	400	0	500	25.0%	100.0%
527210	Garage Rotary	12,978	17,500	20,800	2,080	24,900	19.7%	1097.1%
527215	Corrosion Prevention	0	882	1,764	1,764	1,512	-14.3%	-14.3%
527220	Information Technology Rotary	94,116	46,000	102,630	102,630	111,309	8.5%	8.5%
527230	Fleet Fuel Chargeback	0	8,100	12,230	12,230	10,500	-14.1%	-14.1%
527240	Facility Maintenance Rotary	0	0	0	0	26,408	100.0%	100.0%
531000	Office Supply	1,588	3,888	3,500	1,526	3,500	0.0%	129.3%
533000	Operating Supply	6,446	3,179	3,500	3,500	4,700	34.3%	34.3%
533035	Fuel Supply	11,546	589	0	0	0	100.0%	100.0%
539000	Small Equipment	0	1,340	4,500	0	1,500	-66.7%	100.0%
550200	New Equip / Cap Outlay	1,662	7,720	4,600	0	12,100	163.0%	100.0%
550320	Vehicle Purchase	40,965	0	0	0	0	100.0%	100.0%
	ENGINEERING OPERATIONS	1,451,003	1,392,784	1,626,936	1,577,152	1,892,238	16.3%	20.0%
523140	Professional Services - Development	859,063	703,379	960,000	791,868	850,000	-11.5%	7.3%
523145	Professional Services - Right of Way	49,722	118,412	210,000	148,606	210,000	0.0%	41.3%
	TOTAL ENGINEERING	2,359,787	2,214,575	2,796,936	2,517,625	2,952,238	5.6%	17.3%
	<i>Carryover PO's</i>							

**LINE ITEM DETAIL
GENERAL FUND
ENGINEERING**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$992,521	Includes additional project engineer and reclassification of Deputy City Engineer to City Engineer
Professional Services	523100	\$200,000	Misc. traffic engineering (\$50,000); misc. design, grant prep, survey, right of way acquisition, and inspection services (\$100,000); pavement condition, inventory, and planning consultant (\$50,000)
Professional Services - Development	523140	\$850,000	Land development construction inspection, testing, plan review, and traffic impact study review. All costs are reimbursable through land development fees.
Professional Services - Right of Way	523150	\$210,000	Construction inspection service reimbursable through right of way permitting fees
Travel/Training	526000	\$11,750	Misc. mileage (\$500); conferences required license training for all staff including OTEC (\$5,250); Deputy Director national conference (\$4,500); PE exam preparation (\$1,500)
Operating Supply	533000	\$4,700	Cellular data for iPads & hotspots (\$2,700); safety equipment/clothing and misc. supplies (\$2,000)
New Equip/Capital Outlay	550200	\$12,100	Bluebeam PDF software for plan review and construction inspection (\$3,500); Additional Appia license for construction project management (\$1,200); project engineer and project manager new and replacement office furniture including for additional employee (\$3,750); office chair replacements (\$1,200); windows for solid office doors (\$2,450)

2025 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR
 DEPARTMENT: PUBLIC WORKS ADMIN

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	406,312	737,608	1,407,651	1,407,651	1,135,034		
20000025- 493020	Transfer-General Fund	2,421,598	2,716,802	2,550,000	2,550,000	2,750,000	7.8%	7.8%
20000402- 483100	Reimbursements	22,956	0	2,000	0	2,000	0.0%	100.0%
484300	Miscellaneous	5,229	22	2,500	110	2,500	0.0%	2181.9%
20000403- 420400	License Fees	249,561	270,111	272,700	266,491	272,700	0.0%	2.3%
420500	Gasoline Tax	1,869,240	1,997,742	1,969,500	2,036,255	2,050,000	4.1%	0.7%
	Total Revenue	4,568,584	4,984,677	4,796,700	4,852,855	5,077,200	5.8%	4.6%
20016000-	Administration	814,616	951,963	905,377	798,893	1,069,931	18.2%	33.9%
20016200-	Street Maintenance	2,369,567	2,321,766	2,834,897	2,721,666	2,847,800	0.5%	4.6%
20016400-	Traffic Maintenance	1,053,104	1,040,904	1,660,863	1,604,913	1,612,593	-2.9%	0.5%
	Total Expenditures	4,237,287	4,314,634	5,401,137	5,125,472	5,530,324	2.4%	7.9%
	<i>Carryover PO's</i>							
	Fund Balance - December 31st	737,608	1,407,651	803,214	1,135,034	681,910		

2025 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR
DEPARTMENT: PUBLIC WORKS ADMIN

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
20016000- 510000	Wages	457,193	475,011	493,549	459,612	595,866	20.7%	29.6%
510500	Overtime Wages	1,397	922	2,000	1,535	2,000	0.0%	30.3%
511100	PERS	61,626	64,636	69,377	58,267	83,701	20.6%	43.7%
511300	Medicare	6,415	6,643	7,185	6,519	8,669	20.7%	33.0%
511400	Workers Compensation	0	4,847	0	0	5,979	100.0%	100.0%
511600	Health Insurance	123,344	117,465	135,944	125,297	146,733	7.9%	17.1%
511650	Dental Insurance	0	4,362	5,431	4,903	5,322	-2.0%	8.5%
511700	Life Insurance	733	780	929	929	939	1.1%	1.1%
511750	Vision Insurance	0	0	360	312	288	-20.0%	-7.7%
520100	Uniforms	0	900	1,050	900	3,500	233.3%	288.9%
521000	Cellular Telephones	1,519	1,550	2,500	1,400	1,400	-44.0%	0.0%
521100	Electric	11,827	14,170	30,000	16,244	30,000	0.0%	84.7%
521200	Heat	2,023	1,823	7,500	1,398	7,500	0.0%	436.5%
522000	Postage	0	0	300	0	300	0.0%	100.0%
523100	Professional Services	1,578	1,277	0	938	1,000	100.0%	6.6%
526000	Travel/Training	1,322	2,358	15,000	400	15,000	0.0%	3650.0%
526100	Membership and Dues	691	1,303	3,000	600	3,000	0.0%	400.0%
526200	Licenses and Fees	0	0	200	0	200	0.0%	100.0%
527010	Maintenance of Equipment	0	0	1,500	0	1,500	0.0%	100.0%
527210	Garage Rotary	1,957	2,100	2,800	2,800	3,300	17.9%	17.9%
527215	Corrosion Prevention	0	126	252	252	252	0.0%	0.0%
527220	Information Technology Rotary	138,923	244,000	113,423	113,423	126,811	11.8%	11.8%
527230	Fleet Fuel Chargeback	0	3,200	577	577	500	-13.3%	-13.3%
527240	Facility Maintenance Rotary	0	0	0	0	14,671	100.0%	100.0%
531000	Office Supply	2,330	1,997	2,500	1,981	4,000	60.0%	101.9%
533000	Operating Supply	645	2,319	10,000	607	7,500	-25.0%	1136.3%
533035	Fuel Supply	1,093	175	0	0	0	100.0%	100.0%
	TOTAL SMR ADMIN	814,616	951,963	905,377	798,893	1,069,931	18.2%	33.9%
	<i>Carryover PO's</i>							

**LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
PUBLIC WORKS ADMINISTRATION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$595,866	No changes anticipated
Travel/Training	526000	\$15,000	For attendance by Administrative Assistants to software and new office applications training, and by Director to national conference.

2025 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR
 DEPARTMENT: PUBLIC WORKS STREET DIVISION

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
20016200- 510000	Wages	481,375	525,947	731,933	603,003	733,020	0.1%	21.6%
510500	Overtime Wages	28,346	23,278	26,850	26,775	30,000	11.7%	12.0%
511100	PERS	70,574	75,692	106,230	86,598	106,823	0.6%	23.4%
511300	Medicare	6,950	7,552	11,002	8,649	11,064	0.6%	27.9%
511400	Workers Compensation	0	6,586	0	0	7,630	100.0%	100.0%
511600	Health Insurance	222,794	196,927	293,999	213,479	279,160	-5.0%	30.8%
511650	Dental Insurance	0	7,454	11,523	8,624	10,098	-12.4%	17.1%
511700	Life Insurance	1,200	1,200	1,859	1,859	1,881	1.2%	1.2%
511750	Vision Insurance	0	0	504	342	360	-28.6%	5.3%
520100	Uniform	2,739	2,163	5,200	4,642	13,000	150.0%	180.0%
520110	Clothing	6,151	5,786	7,400	7,400	0	-100.0%	-100.0%
521000	Cellular Telephone	606	600	700	600	800	14.3%	33.3%
521200	Heat	8,500	8,500	8,500	8,500	8,500	0.0%	0.0%
523100	Professional Services	133,821	78,172	225,000	228,280	240,000	6.7%	5.1%
526000	Travel/Training	334	0	2,000	308	2,000	0.0%	548.5%
526200	License & Other Fees	293	215	300	522	300	0.0%	-42.5%
527010	Maintenance of Equipment	2,722	2,390	8,000	8,000	8,000	0.0%	0.0%
527020	Maintenance of Facility	2,101	1,785	2,000	1,216	2,000	0.0%	64.5%
527050	Bridge Maintenance	0	0	0	0	130,000	100.0%	100.0%
527210	Garage Rotary	164,388	253,200	293,100	293,100	350,400	19.5%	19.5%
527215	Corrosion Prevention	0	882	1,764	1,764	1,764	0.0%	0.0%
527230	Fleet Fuel Chargeback	0	91,900	72,033	72,033	56,000	-22.3%	-22.3%
533000	Operating Supply	382,065	353,099	415,000	400,000	515,000	24.1%	28.8%
533035	Fuel Supply	65,795	9,878	0	0	0	100.0%	100.0%
533510	Snow/Ice Control Supply	189,933	103,123	150,000	169,954	150,000	0.0%	-11.7%
539000	Small Equipment	9,496	8,003	10,000	9,382	10,000	0.0%	6.6%
539910	Pathway Maintenance	33,680	3,457	60,000	0	60,000	0.0%	100.0%
539930	Parking Lot Maintenance	12,350	33,646	125,000	125,395	25,000	-80.0%	-80.1%
550300	New Equip/Cap Outlay	33,257	0	0	0	0	100.0%	100.0%
550300 -OPW21	2021 OPWC - Local Match	0	3,887	0	0	0	100.0%	100.0%
550300 -OPW22	2022 OPWC - Local Match	161,460	39,847	0	0	0	100.0%	100.0%
550300 -SK001	Sidewalk/ADA Improvements	0	97,749	125,000	244,611	0	-100.0%	-100.0%
550300 -ST001	Local Street Resurfacing	204,239	250,755	0	19,632	0	100.0%	-100.0%
550300 -ST006	Construction & Engineering	44,001	28,053	50,000	50,000	50,000	0.0%	0.0%
550300 -ST014	Bridge Improvements	100,395	37,830	0	7,275	0	100.0%	-100.0%
550300 -TR005	US36 & Carson Farms Signal	0	0	0	29,721	0	100.0%	-100.0%
550320	New Equipment	0	62,210	90,000	90,000	45,000	-50.0%	-50.0%
	TOTAL STREET DIVISION	2,369,567	2,321,766	2,834,897	2,721,666	2,847,800	0.5%	4.6%
	<i>Carryover PO's</i>							

**LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
PUBLIC WORKS STREETS DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Project:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100		\$240,000	Annual Crack Seal Program for State Highway /Arterials/Local Streets (150,000); Bridge Maintenance (60,000); Concrete Repairs (10,000); Disposal Fees for Concrete and Asphalt Repairs (5,000)
Operating Supply	533000		\$515,000	Pavement Repairs (\$450,000); Crack Sealant & Filler (\$55,000); Berm Repair (\$5,000); Concrete Repairs by SMR (\$10,000)
Snow & Ice Control Materials	533510		\$150,000	Road Salt (\$100,000); Brine Admixtures (\$10,00); Maintenance of Plows/Brine Equipment (\$20,000); GPS Monitoring & Pavemnet Senors (\$10,000); Mailbox Repairs (\$10,000)
New Equipment/Cap Outlay	550320		\$45,000	Alley laser grading box (\$45k)

2025 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR
 DEPARTMENT: PUBLIC WORKS TRAFFIC DIVISION

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
20016400- 510000	Wages	307,966	294,560	396,852	326,115	438,542	10.5%	34.5%
510500	Overtime Wages	37,332	42,017	44,000	55,127	55,000	25.0%	-0.2%
511100	PERS	43,182	45,436	61,719	51,549	68,396	10.8%	32.7%
511300	Medicare	4,779	4,624	6,392	5,203	7,084	10.8%	36.2%
511400	Workers Compensation	0	3,521	0	0	4,885	100.0%	100.0%
511600	Health Insurance	111,566	119,842	156,855	129,507	145,017	-7.5%	12.0%
511650	Dental Insurance	0	3,682	6,092	4,991	5,322	-12.6%	6.6%
511700	Life Insurance	600	600	845	845	855	1.2%	1.2%
511750	Vision Insurance	0	0	360	252	288	-20.0%	14.3%
520100	Uniform	3,232	3,567	7,200	7,177	8,500	18.1%	18.4%
520110	Clothing	2,310	2,048	4,100	3,160	0	-100.0%	-100.0%
521000	Cellular Telephone	1,976	2,892	700	4,420	5,000	614.3%	13.1%
521100	Electric	25,605	28,940	27,000	30,811	32,000	18.5%	3.9%
523100	Professional Services	258,903	209,475	503,000	467,871	423,000	-15.9%	-9.6%
526000	Travel/Training	775	575	6,000	5,763	6,000	0.0%	4.1%
526100	Membership & Dues	425	505	600	100	600	0.0%	500.0%
526200	License & Other Fees	46	0	300	0	300	0.0%	100.0%
527010	Maintenance of Equipment	5,269	4,708	21,500	12,004	21,500	0.0%	79.1%
527210	Garage Rotary	17,510	18,346	23,700	23,700	28,300	19.4%	19.4%
527215	Corrosion Prevention	0	252	504	504	504	0.0%	0.0%
527230	Fleet Fuel Chargeback	0	19,800	18,144	18,144	16,500	-9.1%	-9.1%
533000	Operating Supply	160,211	197,942	223,000	310,836	333,000	49.3%	7.1%
533035	Fuel Supply	16,292	1,155	0	0	0	100.0%	100.0%
539000	Small Equipment	3,190	6,327	12,000	9,332	12,000	0.0%	28.6%
550300	New Equip/Capital Outlay	51,935	30,093	0	0	0	100.0%	100.0%
550300 -TR003	Citywide Signals Phase II	0	0	140,000	137,502	0	-100.0%	-100.0%
	TOTAL TRAFFIC	1,053,104	1,040,904	1,660,863	1,604,913	1,612,593	-2.9%	0.5%
	Carryover PO's							

**LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
DIVISION OF TRAFFIC**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$438,542	No staffing level adjustments anticipated
Professional Services	523100	\$423,000	Guardrail Repairs (\$50,000); Short & Long Line Striping Program (\$215,000); Downtown Striping (\$45,000); Traffic Signal Refurbishment & Repairs (\$70,000); CSX Agreement/Oups Fees (\$3,000); Street Light Contractor Repairs (\$15,000)
Maintenance of Equipment	527010	\$21,500	Annual Maintenance for Sign Machine, Conflict Monitor Calibration, , Utility Locator Calibration, Sign/Bucket Truck Inspection, & PMB Maintenance (\$8,000); Centracs Central Software (\$6,000); Speed Feedback Signs Cellular Modems & Wifi Fees (\$7,500)
Operating Supply	533000	\$333,000	Signal Maintenance (\$105,000); Sign Maintenance (\$105,000); Conflict Monitors, Batteries, LED's, Solar Panels (\$18,000); Street Light Repairs & Upgrades (\$105,000)
Small Equipment	539000	\$12,000	MOT Equipment (\$5,000); Traffic Storage Upgrades (\$4,000); Hand/Power Tools (\$3,000)

2025 BUDGET DETAIL

FUND: STATE HIGHWAY IMPROVEMENT

The State Highway Improvement Fund receives money from the state and county through collected state license fees and gasoline and excise Taxes. License fee taxes collected by the state are allocated between the State's highway bond retirement fund and local governments. Municipalities where vehicles are registered, receive 34% of the amount collected for their jurisdiction. The City also receives a percentage of gasoline taxes collected by the state. This money is used in the repairing of state highways running through the City.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	72,134	132,480	312,007	312,007	504,507
20100023- 430100	Interest Income	406	6,372	5,000	14,202	5,000
20100403- 420400	License Fees	20,235	21,901	22,500	21,607	22,500
420500	Gasoline Tax	151,560	161,979	165,000	165,102	167,500
	Total Revenue	172,201	190,252	192,500	200,911	195,000
20120100- 523100	Professional Services	113	97	0	0	0
529310	Bank Fees	0	0	0	0	0
550300 -ST001	Urban Resurfacing City Share	111,742	10,629	0	0	556,460
550300 -ST002	US 36/E. William Improvements	0	0	0	0	0
	Total Expenditures	111,855	10,726	0	0	556,460
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	132,480	312,007	504,507	512,917	143,047

2025 BUDGET DETAIL

FUND: LICENSE FEES

The City has enacted a \$15 per vehicle permissive license fee, with \$5 dedicated to efforts to increase pedestrian and roadway safety. This fee is collected by the BMV when license plates are renewed and remitted to the City on a monthly basis. These funds must be spent on road improvements.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	417,200	1,033,084	738,829	738,829	1,288,153
20200023- 430100	Interest Income	4,702	32,386	32,710	34,580	25,000
20200402- 484300	Miscellaneous Revenue	0	12,133	0	0	0
20200403- 420400	License Fees	667,359	712,667	726,920	703,480	710,000
	Total Revenue	672,061	757,186	759,630	738,060	735,000
20220200- 529310	Bank Fees	0	0	250	0	0
550300	Feasibility Studies (Central & Merrick)	28,655	0	0	0	0
550300 -OPW21	OPWC City Share	4,389	0	0	0	0
550300 -SK001	ADA Sidewalk Maintenance	0	0	50,000	0	45,000
550300 -ST001	Resurfacing	23,133	686,727	0	80,168	0
550300 -ST007	Pedestrian & Roadway Safety	0	286,256	180,000	46,279	180,000
550300 -ST008	US23 & Hull	0	78,458	0	3,260	0
550300 -ST009	ODOT US23 Bridge Repairs	0	0	360,000	0	0
550300 -TR005	US36 & Carson Farms Signal	0	0	0	59,029	0
	Total Expenditures	56,177	1,051,441	590,250	188,736	225,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,033,084	738,829	908,209	1,288,153	1,798,153

2025 BUDGET DETAIL

FUND: PERFORMANCE BOND FUND

This Fund accounts for performance bonds/cash deposited with the City pending completion of repairs or public improvements. Deposits are made with the City and are returned when the work is performed satisfactorily.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	988,440	968,440	122,334	122,334	63,100
20400101- 482100	Performance Bonds	40,000	43,100	210,000	41,357	500,000
	Total Revenue	40,000	43,100	210,000	41,357	500,000
20420400- 560030	Performance Bond Reimbursements	60,000	889,206	328,440	100,591	500,000
	Total Expenditures	60,000	889,206	328,440	100,591	500,000
	Fund Balance - December 31st	968,440	122,334	3,894	63,100	63,100

2025 BUDGET DETAIL

FUND: PARKS, RECREATION & NATURAL RESOURCES

DEPARTMENT:

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	35,858	274,691	753,787	753,787	933,246		
Revenues								
21000017- 411100	Income Tax Collections	0	0	0	0	2,871,726	100.0%	100.0%
21000025- 493020	Transfer from General Fund	1,935,848	2,491,455	2,400,000	2,400,000	0	-100.0%	-100.0%
21000251- 472210	Pool Revenue	250,558	255,863	256,000	270,000	270,000	5.5%	0.0%
472210	Program Revenue	74,334	96,447	95,000	103,424	100,000	5.3%	-3.3%
472220	Mingo Park Concessions	39,830	6,000	0	25	0	100.0%	-100.0%
475100	Shelter Rental	30,554	37,935	40,000	43,080	40,000	0.0%	-7.1%
490100	Reimb Golf Course Fund	28,474	0	0	0	0	100.0%	100.0%
21000252- 420700	State Grants	0	0	0	28,403	0	100.0%	-100.0%
420800	Local Grants	722	0	0	0	0	100.0%	100.0%
480100	Sponsor Revenue	5,900	2,300	0	2,867	2,000	100.0%	-30.2%
483100	Reimbursements	2,830	2,388	0	775	0	100.0%	-100.0%
484300	Miscellaneous Other	1,776	1,307	0	361	0	100.0%	-100.0%
490100	Urban Forestry Revenue	50,000	0	50,000	0	0	-100.0%	100.0%
	Total Revenue	2,420,827	2,893,695	2,841,000	2,848,934	3,283,726	15.6%	15.3%
Expenditures								
21012000-	Park Maintenance	1,285,556	1,418,225	1,666,656	1,599,043	1,876,919	12.6%	17.4%
21012300-	Admin and Programs	417,971	438,377	680,868	557,135	791,758	16.3%	42.1%
21012400-	Swimming Pool	348,282	312,988	411,297	284,158	453,709	10.3%	59.7%
21012900-	Urban Forestry	130,185	245,009	228,948	229,140	245,867	7.4%	7.3%
	Total Expenditures	2,181,994	2,414,599	2,987,769	2,669,475	3,368,253	12.7%	26.2%
	<i>Carryover PO's</i>							
	Fund Balance - December 31st	274,691	753,787	607,018	933,246	848,719		

2025 BUDGET DETAIL

FUND: PARKS, RECREATION & NATURAL RESOURCES
 DEPARTMENT: PARK MAINTENANCE

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
21012000- 510000	Wages	680,471	741,453	841,922	816,369	922,765	9.6%	13.0%
510500	Overtime Wages	15,755	7,546	14,700	13,777	15,500	5.4%	12.5%
511100	PERS	95,331	102,251	119,927	114,342	131,357	9.5%	14.9%
511300	Medicare	9,662	10,445	12,421	10,780	13,605	9.5%	26.2%
511400	Workers Compensation	0	8,188	0	0	9,383	100.0%	100.0%
511600	Health Insurance	216,890	184,503	227,969	215,771	263,641	15.6%	22.2%
511650	Dental Insurance	0	6,806	9,156	6,946	8,426	-8.0%	21.3%
511700	Life Insurance	1,170	1,242	1,537	1,537	1,726	12.3%	12.3%
511750	Vision Insurance	0	0	547	421	475	-13.2%	12.8%
520100	Uniform	502	693	2,300	1,273	7,000	204.3%	450.0%
520110	Clothing	3,673	3,929	3,600	3,599	0	-100.0%	-100.0%
521000	Cellular Telephone	4,489	4,327	4,500	7,604	8,000	77.8%	5.2%
521100	Electric	50,767	66,140	64,260	73,541	76,000	18.3%	3.3%
521200	Heat	16,095	11,027	19,890	12,000	19,890	0.0%	65.8%
523100	Professional Services	6,703	6,295	24,900	10,390	24,900	0.0%	139.6%
526000	Travel/Training	4,702	5,300	8,100	9,934	8,500	4.9%	-14.4%
526100	Membership and Dues	1,463	1,707	2,500	2,000	2,500	0.0%	25.0%
527010	Maintenance of Equipment	2,106	2,063	2,500	1,250	2,500	0.0%	100.0%
527020	Maintenance of Facility	33	8,926	5,500	978	5,500	0.0%	462.5%
527210	Garage Rotary	63,963	75,000	95,300	95,300	113,900	19.5%	19.5%
527215	Corrosion Prevention	0	1,386	3,276	3,276	3,024	-7.7%	-7.7%
527220	Information Technology Rotary	6,113	7,100	0	0	0	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	56,500	54,451	54,451	52,500	-3.6%	-3.6%
527240	Facility Maintenance Rotary	0	0	0	0	32,277	100.0%	100.0%
531000	Office Supply	145	65	300	113	300	0.0%	166.4%
533000	Operating Supply	44,839	80,554	135,000	100,027	137,700	2.0%	37.7%
533035	Fuel Supply	53,012	2,691	0	0	0	100.0%	100.0%
534030	Landscape Materials	902	1,553	2,500	1,200	2,550	2.0%	112.5%
534050	Veteran's Bricks	148	158	1,000	28	1,000	0.0%	3536.4%
539000	Small Equipment	624	1,112	2,500	960	4,000	60.0%	316.7%
550300	New Equip / Cap Outlay	6,000	18,565	6,100	40,647	8,000	31.1%	-80.3%
560020	Refunds	0	700	0	530	0	100.0%	-100.0%
	TOTAL PARK MAINTENANCE	1,285,556	1,418,225	1,666,656	1,599,043	1,876,919	12.6%	17.4%
	<i>Carryover PO's</i>							

**LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES
PARK MAINTENANCE**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$922,765	Fill vacant supervisor position.
Cell Phone	521000	\$8,000	Staff service for 9 Ipads
Professional Services	523100	\$24,900	Portable Toilets \$8,800 and brush clearing \$10,000, consultant fees \$5,600
Travel/Training	526000	\$8,500	Staff Training including: National Parks and Recreation seminar \$1,800; Ohio Parks and Recreation conferences and seminars \$1,400; professional training and development certification classes \$1,000; Professional CEU's, MORPC Greenways and licensing classes \$1,800, Pesticide training \$2,100
Membership/Dues	526100	\$2,500	Dues to Ohio Parks and Recreation, National Recreation and Parks, Ohio State Landscape Architect license and CDL licensing
Operating Supply	533000	\$137,700	Hanging baskets (80) in downtown \$5,000; Sanitation, cleaning products and supplies \$6,000; Grass/prairie seed, herbicides, pesticides, fertilizer \$16,000; Paint \$500; Playground mulch \$10,000; Landscape mulch \$17,500; Building materials and supplies \$6,000; Ballfield materials and gravel \$50,000; downtown lighting \$3,000; Veterans Plaza photo update-\$4,000
Small Equipment	539000	\$4,000	Push mowers, weed eaters and landscape equipment \$4,000
New Equip/Cap Outlay	550300	\$8,000	Deck over trailer

2025 BUDGET DETAIL

FUND: PARKS, RECREATION & NATURAL RESO
 DEPARTMENT: RECREATION ADMIN

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
21012300- 510000	Wages	205,747	226,145	290,267	227,458	349,783	20.5%	53.8%
510500	Overtime Wages	1,231	1,361	1,500	2,063	2,000	33.3%	-3.1%
511100	PERS	28,977	28,644	40,847	32,133	48,970	19.9%	52.4%
511300	Medicare	2,914	3,314	4,231	3,352	5,072	19.9%	51.3%
511400	Workers Compensation	0	3,011	0	0	3,498	100.0%	100.0%
511600	Health Insurance	51,064	33,122	11,768	15,690	12,085	2.7%	-23.0%
511650	Dental Insurance	0	877	557	557	546	-2.0%	-2.0%
511700	Life Insurance	240	240	338	338	342	1.2%	1.2%
511750	Vision Insurance	0	0	72	72	72	0.0%	0.0%
520100	Uniform	450	686	2,000	940	2,000	0.0%	112.9%
521000	Cellular Telephone	506	850	1,200	1,200	1,200	0.0%	0.0%
523100	Professional Services	8,139	12,050	8,000	4,224	8,000	0.0%	89.4%
523100 -RSP03	Professional Services	0	3,600	0	0	0	100.0%	100.0%
523106	Umpires/Refs	0	8,210	0	7,800	0	100.0%	-100.0%
523107	Public Information	25	1,855	10,000	0	10,000	0.0%	100.0%
523410	Special Events	2,207	400	0	0	0	100.0%	100.0%
526000	Travel/Training	0	1,805	5,500	5,884	6,500	18.2%	10.5%
526100	Membership and Dues	0	435	1,000	500	1,000	0.0%	100.0%
527020	Maintenance of Facility	723	1,681	7,000	3,125	7,000	0.0%	124.0%
527220	Information Technology Rotary	30,000	33,599	99,588	99,588	104,326	4.8%	4.8%
527240	Facility Maintenance Rotary	0	0	0	0	17,606	100.0%	100.0%
529310	Bank Fees	0	10,096	12,000	25,979	26,758	123.0%	3.0%
531000	Office Supply	2,120	1,228	3,500	938	3,500	0.0%	273.2%
533000	Operating Supply	509	42,603	172,700	125,235	172,700	0.0%	37.9%
533000 -RSP01	Operating Supply	0	417	0	0	0	100.0%	100.0%
533000 -RSP03	Operating Supply	0	4,893	0	0	0	100.0%	100.0%
533002	Youth Equipment	0	1,466	0	0	0	100.0%	100.0%
533002 -RSP04	Youth Equipment	0	2,640	0	0	0	100.0%	100.0%
550300	New Equip / Cap Outlay	3,753	11,494	8,000	0	8,000	0.0%	100.0%
560020	Reimbursement	50	1,105	800	60	800	0.0%	1233.3%
560020 -RSP05	Reimbursement	0	550	0	0	0	100.0%	100.0%
	TOTAL RECREATION ADMIN	338,656	438,377	680,868	557,135	791,758	16.3%	42.1%
	Carryover PO's							

**LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES
RECREATION ADMIN**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$349,783	Parks and Recreation is proposing additional hours for seasonal camp counselors. (Additional 200 hrs), Proposed 1 PPT Events Coordinator to focus on rec programs, sponsorships and grants
Professional Services	523100	\$8,000	Social media/web page
Public Information	523107	\$10,000	Credit card fees, carpet service, program brochure
Special Events	523410	\$0	*Moved to Operating Supply*
Travel/Training	526000	\$6,500	NRPA/OPRA confrence and seminars, professional training and development, CPRP exam, CPO certification
Membership/Dues	526100	\$1,000	NRPA/OPRA confrence and seminars, professional training and development, CPRP exam, CPO certification
Operating Supply	533000	\$172,700	Youth/Adult Sports, Camps, Special Events, and Enrichement programs
New Equip/Cap Outlay	550300	\$8,000	Miscellaneous sales and check-in equipment

2025 BUDGET DETAIL

FUND: PARKS, RECREATION & NATURAL RESOURCES

DEPARTMENT: PROGRAMS

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
Program Revenue								
21000251- 472210 -RSP01	Adult Sports Fees	45	0	0	0	0	100.0%	100.0%
472210 -RSP02	Adult Program Fees	645	0	0	0	0	100.0%	100.0%
472210 -RSP03	Youth Program Fees	53,870	0	0	0	0	100.0%	100.0%
472210 -RSP04	Youth Baseball/Softball	17,609	0	0	0	0	100.0%	100.0%
472210 -RSP05	Pickleball	2,165	0	0	0	0	100.0%	100.0%
	Total Programs Revenue	74,334	0	0	0	0	100.0%	100.0%
	Total Programs Expense	79,315	0	0	0	0	100.0%	100.0%

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
Program Expense								
21012300- 523100 -RSP01	Professional Services	40	0	0	0	0	100.0%	100.0%
533000 -RSP01	Operating Supply	6,308	0	0	0	0	100.0%	100.0%
	Total Adult Sports	6,348	0	0	0	0	100.0%	100.0%
523100 -RSP02	Professional Services	600	0	0	0	0	100.0%	100.0%
533000 -RSP02	Operating Supply	163	0	0	0	0	100.0%	100.0%
	Total Adult Programs	763	0	0	0	0	100.0%	100.0%
523100 -RSP03	Professional Services	11,377	0	0	0	0	100.0%	100.0%
533000 -RSP03	Operating Supply	34,875	0	0	0	0	100.0%	100.0%
539000 -RSP03	Small Equipment	506	0	0	0	0	100.0%	100.0%
	Total Youth Activities	46,758	0	0	0	0	100.0%	100.0%
523100 -RSP04	Professional Services	535	0	0	0	0	100.0%	100.0%
523106 -RSP04	Umpires	7,253	0	0	0	0	100.0%	100.0%
533000 -RSP04	Operating Supply	642	0	0	0	0	100.0%	100.0%
533002 -RSP04	Equipment	5,807	0	0	0	0	100.0%	100.0%
533003 -RSP04	Uniforms	9,179	0	0	0	0	100.0%	100.0%
560020 -RSP04	Refunds	735	0	0	0	0	100.0%	100.0%
	Total Baseball/Softball	24,151	0	0	0	0	100.0%	100.0%
523100 -RSP05	Professional Services	395	0	0	0	0	100.0%	100.0%
	Total Pickleball	395	0	0	0	0	100.0%	100.0%
523106 -RSP13	Umpires	900	0	0	0	0	100.0%	100.0%
	Total Flag Football	900	0	0	0	0	100.0%	100.0%
	TOTAL PROGRAMS	79,315	0	0	0	0	100.0%	100.0%

**LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES
PROGRAMS**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
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At the beginning of 2023, for operational ease, all programs were moved to recreation admin rather than being budgeted for at a program level.

2025 BUDGET DETAIL

FUND: PARKS, RECREATION & NATURAL RESOURCES
DEPARTMENT: SWIMMING POOL

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
21000251- 472210 -RSP06	Pool Memberships	119,679	112,611	110,000	110,455	112,000	1.8%	1.4%
472210 -RSP07	Pool Daily Admissions	96,928	109,911	110,000	114,247	115,300	4.8%	0.9%
472210 -RSP08	Pool Concessions	39,830	0	0	0	0	100.0%	100.0%
472210 -RSP09	Pool Rental/Misc.	3,500	3,290	5,000	6,799	7,200	44.0%	5.9%
472210 -RSP10	Pool Programs	22,461	19,586	20,000	23,487	24,000	20.0%	2.2%
472210 -RSP11	Swim Lessons	7,060	9,890	10,500	9,430	10,000	-4.8%	6.0%
472210 -RSP12	Safety Classes	930	575	500	1,290	1,500	200.0%	16.3%
	Total Pool Revenues	290,388	255,863	256,000	265,708	270,000	5.5%	1.6%
	Total Pool Expenditures	348,282	312,988	411,297	284,158	453,709	10.3%	59.7%

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
Swimming Pool								
21012400- 510000	Wages	207,885	163,469	229,262	179,021	255,543	11.5%	42.7%
510500	Overtime Wages	3,018	2,704	3,130	1,812	3,130	0.0%	72.7%
511100	PERS	29,526	23,264	32,535	25,317	35,776	10.0%	41.3%
511300	Medicare	3,070	2,409	3,370	2,622	3,705	9.9%	41.3%
511400	Workers Compensation	0	2,239	0	0	2,555	100.0%	100.0%
523100	Professional Services	4,840	3,786	10,000	5,735	10,000	0.0%	74.4%
527010	Maintenance of Equipment	1,436	4,956	10,000	3,763	10,000	0.0%	165.7%
527020	Maintenance of Facility	5,283	3,024	10,000	6,672	10,000	0.0%	49.9%
531000	Office Supply	529	147	1,000	68	1,000	0.0%	1360.5%
533000	Operating Supply	41,212	73,934	60,000	51,922	70,000	16.7%	34.8%
533001	Program Supply	2,101	3,191	15,000	4,659	5,000	-66.7%	7.3%
550300	New Equip / Cap Outlay	18,851	29,685	35,000	2,442	45,000	28.6%	1742.8%
560020	Refunds	110	180	2,000	125	2,000	0.0%	1500.0%
	TOTAL SWIMMING POOL	317,860	312,988	411,297	284,158	453,709	10.3%	59.7%
Concessions								
21012500- 526000	Travel and Training	250	0	0	0	0	100.0%	100.0%
534010	Concessions	20,172	0	0	0	0	100.0%	100.0%
550300	New Equip / Cap Outlay	10,000	0	0	0	0	100.0%	100.0%
	TOTAL CONCESSIONS	30,422	0	0	0	0	100.0%	100.0%
	TOTAL POOL EXPENDITURES	348,282	312,988	411,297	284,158	453,709	10.3%	59.7%
	<i>Carryover PO's</i>							

LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES
SWIMMING POOL

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$255,543	Parks and Recreation is proposing additional hours for Learn to Swim and Water Fitness. (Additional 300 hrs)
Professional Services	523100	\$10,000	License Fee, Trainings, Certifications, Slide Inspection
Maintenance of Facility	527020	\$10,000	Awning Cleaning and Repair, Concrete Repair, Misc.
Operating Supply	533000	\$70,000	Chlorine, Perlite, CO2, First Aid, Emergency Oxygen, Cleaning Supplies, Uniforms, Training Supplies/ Meals
Program Supply	533001	\$5,000	Many program supplies purchased in 2024
New Equip./Cap. Outlay	550300	\$45,000	Pool Valves, Stenner Pumps, Umbrellas, Pool Controllers, Flow Meters, Poolcomms

2025 BUDGET DETAIL

FUND: PARKS, RECREATION & NATURAL RESOURCES
DEPARTMENT: URBAN FORESTRY

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
21012900- 510000	Wages	65,546	102,349	143,641	140,217	151,580	5.5%	8.1%
510500	Overtime Wages	3,622	3,518	3,700	3,343	4,000	8.1%	19.6%
511100	PERS	9,684	14,821	20,628	20,098	21,781	5.6%	8.4%
511300	Medicare	1,022	1,465	2,136	1,983	2,256	5.6%	13.8%
511400	Workers Compensation	0	1,197	0	0	1,556	100.0%	100.0%
511600	Health Insurance	1,200	31,646	41,786	41,786	43,768	4.7%	4.7%
511650	Dental Insurance	0	1,228	1,775	1,775	1,740	-2.0%	-2.0%
511700	Life Insurance	120	240	338	338	342	1.2%	1.2%
511750	Vision Insurance	0	0	144	144	144	0.0%	0.0%
520100	Uniform	131	97	300	0	1,200	300.0%	100.0%
523100	Professional Services	44,595	84,028	0	15,827	0	100.0%	-100.0%
526000	Travel/Training	0	290	2,000	467	2,000	0.0%	328.6%
527030	Tree Maintenance	0	83	5,000	0	5,000	0.0%	100.0%
533000	Operating Supply	915	1,402	3,500	2,117	5,000	42.9%	136.2%
539000	Small Equipment	84	2,278	3,500	779	5,000	42.9%	541.9%
550200	Tree Purchases	99	368	500	265	500	0.0%	88.4%
550300	Capital Outlay	3,168	0	0	0	0	100.0%	100.0%
	TOTAL URBAN FORESTRY	130,185	245,009	228,948	229,140	245,867	7.4%	7.3%
	<i>Carryover PO's</i>							

**LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES
URBAN FORESTRY**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$151,580	Requesting 1,000 hours for seasonal staffing
Tree Maintenance	527030	\$5,000	Cost for typical tree maintenance including fertilizer, re staking and tree installations
Operating Supply	533000	\$5,000	Chains, oil, tools, chainsaw parts
Small Equipment	539000	\$5,000	Chainsaws and blowers

2024 BUDGET DETAIL

FUND:

CEMETERY

DEPARTMENT:

OAK GROVE CEMETERY

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		60,827	56,498	92,305	92,305	68,827		
21200025- 493020	Transfer-General Fund	124,529	148,000	150,000	175,000	200,000	33.3%	14.3%
21200251- 472110	Pre-need Spaces	78,641	73,968	80,000	45,415	50,000	-37.5%	10.1%
472120	At-need Spaces	28,238	24,525	36,000	25,267	30,000	-16.7%	18.7%
472130	Interments	73,325	122,875	105,000	89,033	100,000	-4.8%	12.3%
472140	Foundations	21,295	33,791	30,000	29,949	32,000	6.7%	6.8%
472150	Pre-need Niches	0	7,500	30,000	8,667	15,000	-50.0%	73.1%
472160	At-need Niches	0	0	20,000	4,000	8,000	-60.0%	100.0%
472170	Engraving	0	0	4,000	3,147	4,000	0.0%	27.1%
484300	Miscellaneous	0	750	0	750	750	100.0%	0.0%
21200252- 480100	Donations	150	0	0	3	0	100.0%	-100.0%
484300	Miscellaneous	11,015	10,197	7,500	6,951	7,500	0.0%	7.9%
Total Revenue		337,192	421,606	462,500	388,181	447,250	-3.3%	15.2%
Total Expenditures		341,521	385,799	465,882	411,659	479,213	2.9%	16.4%
<i>Carryover PO's</i>								
Fund Balance - December 31st		56,498	92,305	88,923	68,827	36,864		
21212600- 510000	Wages	175,863	204,118	232,573	225,716	239,641	3.0%	6.2%
510500	Overtime Wages	3,595	4,366	5,325	3,307	5,325	0.0%	61.0%
511100	PERS	23,796	29,188	33,306	31,623	34,295	3.0%	8.4%
511300	Medicare	2,492	2,920	3,450	3,185	3,552	3.0%	11.5%
511400	Workers Compensation	0	2,252	0	0	2,450	100.0%	100.0%
511600	Health Insurance	56,441	48,898	56,468	56,468	59,284	5.0%	5.0%
511650	Dental Insurance	0	1,763	2,193	2,193	2,149	-2.0%	-2.0%
511700	Life Insurance	198	216	304	304	308	1.3%	1.3%
511750	Vision Insurance	0	0	58	58	58	0.0%	0.0%
520110	Clothing	350	348	350	350	350	0.0%	0.0%
521000	Cellular Telephone	478	880	1,080	1,080	1,080	0.0%	0.0%
521100	Electric	1,791	1,943	2,000	1,782	2,000	0.0%	12.2%
523100	Professional Services	15,088	14,977	19,000	15,453	20,000	5.3%	29.4%
526000	Travel/Training	511	1,043	2,000	1,584	2,000	0.0%	26.3%
526100	Membership and Dues	95	200	250	200	250	0.0%	25.0%
527010	Maintenance of Equipment	75	0	500	0	500	0.0%	100.0%
527020	Maintenance of Facility	0	0	1,500	0	1,500	0.0%	100.0%
527210	Garage Rotary	6,077	7,000	10,400	10,400	12,400	19.2%	19.2%
527215	Corrosion Prevention	0	126	176	176	0	-100.0%	-100.0%
527220	Information Technology Rotary	5,701	8,000	6,672	6,672	7,371	10.5%	10.5%
527230	Fleet Fuel Chargeback	0	4,200	5,577	5,577	2,000	-64.1%	-64.1%
527310	Indigent Burials	9,730	12,227	15,000	5,507	15,000	0.0%	172.4%
529310	Bank Fees	0	0	0	0	0	100.0%	100.0%
531000	Office Supply	0	57	200	190	200	0.0%	5.3%
533000	Operating Supply	8,356	17,831	16,000	8,649	16,000	0.0%	85.0%
533035	Fuel Supply	10,363	7,335	0	8,000	10,000	100.0%	25.0%
534030	Landscape Supply	7,183	10,000	10,000	17,093	10,000	0.0%	-41.5%
539000	Small Equipment	5,381	1,910	6,400	2,976	6,400	0.0%	115.1%
550300	Capital Impr. Oak Grove Funds	4,465	0	10,000	0	0	-100.0%	100.0%
550300 -OG002	Memorial Garden Columbarium	0	0	20,000	0	20,000	0.0%	100.0%
560020	Refunds	25	0	0	0	0	100.0%	100.0%
560210	Lot Repurchases	3,469	4,000	5,100	3,117	5,100	0.0%	63.6%
TOTAL CEMETERY		341,521	385,799	465,882	411,659	479,213	2.9%	16.4%

**LINE ITEM DETAIL
CEMETERY FUND
OAK GROVE CEMETERY**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$20,000	Increase for consultant services (surveying & mapping updates, tree removal \$15,000)
Travel/ Training	526000	\$2,000	Staff to attend cemetery conference and Round Table Discussion
Operating Supply	533000	\$16,000	Road maintenance (\$16,000)
Landscape Supply	534030	\$10,000	Landscape materials for screening and landscape beds
Small Equipment	539000	\$6,400	Weed eaters and pruners (\$1,700), Marker mover and straps (\$2,000), Duramats for turf preservation (\$1,600), iPad for new employee (\$1,000)

2025 BUDGET DETAIL

FUND: TREE FUND

The Tree Fund is used to account for fees and donations received to assist in the purchase and maintenance of trees that populate the City’s streets and neighborhoods.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	351,727	477,095	774,963	774,963	857,992
21500251- 471300	Developer Tree Fees	227,986	420,771	80,000	349,859	350,000
21500252- 484300	Miscellaneous	0	0	0	0	0
	Total Revenue	227,986	420,771	80,000	349,859	350,000
21512900- 523100	Professional Services	19,521	9,590	100,000	124,649	100,000
550300	Tree Purchases	33,097	23,945	100,000	63,911	100,000
550320	Tree Equipment	0	89,368	75,000	67,344	75,000
560010	Transfer To Parks Fund	50,000	0	0	0	0
560020	Refunds	0	0	0	10,926	0
	Total Expenditures	102,618	122,903	275,000	266,830	275,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	477,095	774,963	579,963	857,992	932,992

2025 BUDGET DETAIL

FUND: AIRPORT OPERATIONS
 DEPARTMENT: AIRPORT

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	217,591	140,700	361,318	361,318	547,628		
22200025- 493020	Transfer In - General Fund	79,521	280,000	280,000	280,000	280,000	0.0%	0.0%
22200351- 475200	Land Rent	9,651	12,487	12,300	18,397	19,000	54.5%	3.3%
477110	Hangar Rent	79,610	91,576	87,000	86,982	90,000	3.4%	3.5%
477130	Tie-Down	4,692	4,457	4,500	4,282	4,500	0.0%	5.1%
477140	AvGas Fuel Sales	392,448	355,068	375,000	348,729	375,000	0.0%	7.5%
477150	Jet A Fuel Sales	786,426	793,194	850,000	833,823	850,000	0.0%	1.9%
477160	Call Out Fees	5,253	10,714	9,100	9,300	9,100	0.0%	-2.2%
477170	GPU Fees	1,231	3,795	3,300	2,967	3,300	0.0%	11.2%
477180	Ramp Fees	17,340	23,135	20,000	29,367	30,000	50.0%	2.2%
477200	Prist	559	554	750	571	750	0.0%	31.4%
477210	Oil	1,321	782	1,200	388	500	-58.3%	28.8%
477220	Gate Cards	0	50	100	450	500	400.0%	11.1%
482100	Hangar Deposits	792	771	1,200	832	1,000	-16.7%	20.2%
22200352- 420600	Federal Operating Grants	5,950	0	0	0	0	100.0%	100.0%
483100	Real Estate Tax Reimbursements	34,747	33,744	35,000	33,937	35,000	0.0%	3.1%
484300	Miscellaneous	7,082	5,582	8,000	6,838	7,500	-6.3%	9.7%
	Total Revenue	1,426,623	1,615,910	1,687,450	1,656,863	1,706,150	1.1%	3.0%
	Total Expenditures	1,503,514	1,395,291	1,891,522	1,470,553	1,782,891	-5.7%	21.2%
	<i>Carryover PO's</i>							
	Fund Balance - December 31st	140,700	361,318	157,246	547,628	470,887		
22217000- 510000	Wages	198,797	217,188	288,858	236,088	300,218	3.9%	27.2%
510500	Overtime Wages	14,978	11,717	14,600	9,227	14,600	0.0%	58.2%
511100	PERS	29,211	31,133	42,484	33,671	44,075	3.7%	30.9%
511300	Medicare	2,903	3,105	4,400	3,299	4,565	3.8%	38.4%
511400	Workers Compensation	0	2,887	0	0	3,149	100.0%	100.0%
511600	Health Insurance	99,196	99,104	125,484	102,032	109,793	-12.5%	7.6%
511650	Dental Insurance	0	3,422	4,874	4,077	4,128	-15.3%	1.3%
511700	Life Insurance	600	480	676	676	684	1.2%	1.2%
511750	Vision Insurance	0	0	288	276	288	0.0%	4.3%
520100	Uniforms	0	0	0	0	6,500	100.0%	100.0%
520110	Clothing & Safety	2,329	1,246	2,700	1,836	3,000	11.1%	63.4%
521000	Cellular Telephone	1,012	1,200	1,200	1,200	1,200	0.0%	0.0%
521100	Electric	19,058	20,108	26,000	21,584	26,000	0.0%	20.5%
521200	Heat	1,317	834	1,000	967	1,000	0.0%	3.4%
523100	Professional Services	7,855	578	12,000	1,735	2,000	-83.3%	15.3%
523410	Promotions/Marketing	220	460	400	464	400	0.0%	-13.8%
526000	Travel / Training	491	450	1,400	500	1,500	7.1%	200.0%
526100	Membership and Dues	1,699	1,928	1,800	2,000	1,800	0.0%	-10.0%
527020	Maintenance of Facility	30,982	24,610	48,600	44,829	50,200	3.3%	12.0%
527210	Garage Rotary	20,600	23,000	29,200	29,200	34,900	19.5%	19.5%
527215	Corrosion Prevention	0	378	756	756	756	0.0%	0.0%
527220	Information Technology Rotary	6,267	7,000	26,688	26,688	29,485	10.5%	10.5%
527230	Fleet Fuel Chargeback	0	4,100	4,514	4,514	5,300	17.4%	17.4%
529210	Real Estate Taxes	56,727	50,981	62,000	52,991	62,000	0.0%	17.0%
529220	Sales Tax	72,913	73,520	80,000	73,576	80,000	0.0%	8.7%
529310	Credit Card Fees	30,172	30,554	34,000	31,463	34,000	0.0%	8.1%
531000	Office Supply	331	334	350	334	350	0.0%	4.7%
533000	Fuel Supply AvGas	284,261	257,848	350,000	288,439	325,000	-7.1%	12.7%
533020	Fuel Supply Jet A	575,661	492,147	700,000	474,773	600,000	-14.3%	26.4%
533035	Fuel Supply - Vehicles	4,981	649	0	0	0	100.0%	100.0%
534020	Merchandise	811	534	750	750	4,500	500.0%	500.0%
550300	New Equip / Cap Outlay	39,955	33,475	25,000	22,183	30,000	20.0%	35.2%
560030	Security Deposits	188	323	1,500	425	1,500	0.0%	252.9%
	TOTAL AIRPORT	1,503,514	1,395,291	1,891,522	1,470,553	1,782,891	-5.7%	21.2%

**LINE ITEM DETAIL
AIRPORT
OPERATIONS**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$2,000	Weather Service Fee (\$2000)
Maintenance of Facility	527020	\$50,200	AWOS/Maintenance Contract/Repairs \$4,400, HVAC Maintenance Contract \$850, Airfield Lighting Maintenance \$2,100; Terminal & Rental Building Maintenance \$3,500; Other Facility Maintenance (Sand, Fuel Truck/Farm Repairs, Fire Extinguishers, landscaping, weed control, lighting) \$12,200; Crack Seal material \$2,000; Self-Serve Terminal Maintenance Contract \$3,650; Contracted Electrical Repairs \$2,000; Maintenance Hangar routine maintenance \$5,000; Maintenance Hangar wall and door insulation \$4,000; Maint Hangar ceiling insulation \$4,500; Fuel Tank Insurance BUSTR \$1,100; Admin Office Window replacement \$5,500; Pilots Lounge Furniture replacement \$4,000
Fuel Supply AvGas	533000	\$325,000	Based on 2023 and 2024 usage and estimated fuel costs
Fuel Supply Jet A	533020	\$600,000	Based on 2023 and 2024 usage and estimated fuel costs
New Equip/Cap Outlay	550300	\$30,000	Powered Access/Security gate for Apron A Drive \$30,000

2025 BUDGET DETAIL

FUND: AIRPORT 2000 T-HANGAR

The Airport 2000 T-Hangar Fund was established to separately account for the operating revenues and expenses from the three t-hangar buildings (30 units) constructed by the City in 2000. Rents generated by the t-hangars needs to be sufficient to cover the annual maintenance cost and debt service for money borrowed to construct.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	204,989	218,529	237,908	237,908	252,235
22300351- 477110	Hangar Rent	102,745	106,689	105,000	108,020	108,000
477120	Late Fees	0	300	0	0	0
482100	Hangar Deposits	469	1,257	0	549	0
	Total Revenue	103,214	108,246	105,000	108,569	108,000
22317000- 521100	Electric	3,008	3,203	3,500	3,678	3,752
527020	Maintenance of Facility	175	0	1,000	0	1,000
529210	Real Estate Taxes	17,556	17,049	18,000	17,622	17,975
560030	Security Deposits	425	516	1,000	328	1,000
570000	Transfer to Bond Retirement Fund	68,511	68,098	67,173	67,173	68,219
	Total Expenditures	89,674	88,867	90,673	88,802	91,946
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	218,529	237,908	252,235	257,676	268,289

2025 BUDGET DETAIL

FUND:

FIRE/EMS

DEPARTMENT:

FIRE DEPARTMENT

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	11,650,242	13,278,681	14,235,298	14,235,298	12,577,228		
23100016- 411100	0.7% Income Tax Collections	14,286,806	15,602,075	16,500,000	17,582,632	18,110,111	9.8%	3.0%
23100025- 491010	Debt Proceeds	4,000,000	3,000,000	0	0	0	100.0%	100.0%
493020	Transfer In - Fire Pension Fund	327,225	319,799	350,400	466,599	475,931	35.8%	2.0%
493020	Transfer In - FEMA SAFER Grant	0	0	409,038	305,745	708,005	73.1%	131.6%
23100152- 420700	State Grant Reimbursement	0	675	0	0	0	100.0%	100.0%
420800	Grant Reimbursement	2,633	2,090	0	1,554	0	100.0%	-100.0%
483100	EMS Reimbursements County	697,427	951,900	990,633	992,593	1,032,297	4.2%	4.0%
484300	Miscellaneous	18,769	10,135	50,000	95,691	15,000	-70.0%	-84.3%
486000	Debt Proceeds	0	0	0	0	0	100.0%	100.0%
	Total Revenues	19,332,860	19,886,675	18,300,071	19,444,815	20,341,344	11.2%	4.6%
	Total Expenditures	17,704,421	18,930,058	22,167,647	21,102,885	19,647,831	-11.4%	-6.9%
	<i>Carryover PO's</i>							
	Fund Balance - December 31st	13,278,681	14,235,298	10,367,722	12,577,228	13,270,741		
23114500- 510000	Wages	6,656,186	7,003,362	8,801,659	7,092,981	9,039,249	2.7%	27.4%
510500	Overtime Wages	575,343	366,037	643,143	284,170	625,000	-2.8%	119.9%
511100	PERS	22,032	23,261	38,193	20,049	25,129	-34.2%	25.3%
511200	Police/Fire Pension	1,593,834	1,553,967	2,110,504	1,796,306	2,248,217	6.5%	25.2%
511300	Medicare	99,375	102,387	136,950	102,495	140,132	2.3%	36.7%
511400	Workers Compensation	0	89,078	0	0	96,643	100.0%	100.0%
511600	Health Insurance	1,679,386	1,780,443	2,227,519	1,782,586	1,970,597	-11.5%	10.5%
511650	Dental Insurance	0	56,904	83,235	66,943	71,265	-14.4%	6.5%
511700	Life Insurance	22,905	24,870	21,894	21,894	19,635	-10.3%	-10.3%
511750	Vision Insurance	0	0	4,608	3,483	3,888	-15.6%	11.6%
520100	Uniform	35,789	58,600	100,000	80,311	80,000	-20.0%	-0.4%
521000	Cellular Telephone	19,010	17,306	21,600	20,393	21,600	0.0%	5.9%
521100	Electric	51,568	52,704	62,830	57,450	58,500	-6.9%	1.8%
521200	Heat	31,124	25,699	40,000	20,251	40,000	0.0%	97.5%
522000	Postage	36	0	0	0	0	100.0%	100.0%
523100	Professional Services	205,011	179,697	315,890	186,719	250,800	-20.6%	34.3%
523175	Chargeback Services to Gen Fund	0	357,000	416,280	416,280	434,177	4.3%	4.3%
526000	Travel/Training	59,163	52,786	127,120	135,250	162,625	27.9%	20.2%
526100	Membership & Dues	2,366	1,475	9,010	2,828	6,400	-29.0%	126.3%
526200	EMS Training Grant	2,500	0	1,000	0	4,000	300.0%	100.0%
527010	Maintenance of Equipment	41,889	33,184	60,305	60,305	78,100	29.5%	29.5%
527020	Maintenance of Facility	71,923	67,964	122,030	51,611	125,920	3.2%	144.0%
527210	Garage Rotary	124,218	124,218	189,500	189,500	226,600	19.6%	19.6%
527215	Corrosion Prevention	0	1,134	2,772	2,772	2,520	-9.1%	-9.1%
527220	Information Technology Rotary	313,076	344,000	393,069	393,069	433,670	10.3%	10.3%
527230	Fleet Fuel Chargeback	0	85,600	78,146	78,146	67,500	-13.6%	-13.6%
527240	Facility Maintenance Rotary	0	0	0	0	269,953	100.0%	100.0%
529210	Real Estate Taxes	0	90,787	0	70,701	0	100.0%	-100.0%
531000	Office Supply	2,319	4,378	6,000	3,000	6,000	0.0%	100.0%
533000	Operating Supply	40,273	35,730	49,855	30,987	49,855	0.0%	60.9%
533035	Fuel/Lube Supply	75,748	7,833	9,500	0	0	-100.0%	100.0%
533120	EMS Supply	63,552	58,945	83,663	73,323	87,846	5.0%	19.8%
537000	Repair Material	3,251	5,513	7,125	5,544	8,000	12.3%	44.3%
539000	Small Equipment	138,420	274,564	363,576	290,696	344,010	-5.4%	18.3%
550100	Land Purchases	4,016,234	0	0	0	0	100.0%	100.0%
550300	New Equip/Capital Outlay	62,263	212,740	0	202,245	0	100.0%	-100.0%
550300 -FD002	Sprinkler Grant	0	0	228,000	228,000	0	-100.0%	-100.0%
550300 -TR003	Signals - Traffic Pre-Emption	32,600	45,595	0	282,800	0	100.0%	-100.0%
550310 -FD001	Training Tower	0	0	0	0	0	100.0%	100.0%
550310 -FD301	Station 301 AC Unit	0	0	0	0	0	100.0%	100.0%
550310 -FD305	Station 305 Construction	11,559	157,141	0	204,462	0	100.0%	-100.0%
550320	CIP Equipment	196,279	0	0	950,501	0	100.0%	-100.0%
550320	Fire Apparatus	0	881,225	246,289	828,471	0	-100.0%	-100.0%
560020	Tax Refunds	483,200	530,241	650,000	549,979	650,000	0.0%	18.2%
570000	Transfer To Bond Service Fund	971,989	94,050	92,250	92,250	0	-100.0%	-100.0%
570000	Transfer To Fire Capital Fund	0	0	4,424,132	4,424,132	2,000,000	-54.8%	-54.8%
580100	Note Principal	0	4,000,000	0	0	0	100.0%	100.0%
580200	Note Interest	0	129,639	0	0	0	100.0%	100.0%
	Total Expenditures	17,704,421	18,930,058	22,167,647	21,102,885	19,647,831	-11.4%	-6.9%

**LINE ITEM DETAIL
FIRE/EMS FUND
FIRE DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$9,039,249	Includes negotiated pay-increase for firefighters
Professional Services	523100	\$250,800	New hire testing, Medical and Assistant Medical Director costs, Emergency Management fee - population based, updates to the department's strategic plan
Travel/Training	526000	\$162,625	FFs Paramedic Training (10), EMS Certifications, Fire Certifications, HazMat, Rescue Tech, Fire Officer, Risk Reduction, Vehicle Technician, Personnel Development, Tuition Reimbursement
Information Tech. Rotary	527220	\$433,670	Fire/EMS Reporting Software, Appartus WiFi, Policy Software, Department Information Boards, Scheduling Software, Station Alerting, Knox Key Box Access
Small Equipment	539000	\$344,010	Turnout Gear Replacement, Heart Monitor Subscription, Ballistic Vests, SCBA Mask Replacements, Fire Hose, Extrication Equipment

2025 BUDGET DETAIL

FUND: RECREATION FACILITIES INCOME TAX

This fund was set up to account for the 0.15 % income tax passed in 2008 to be used to construct a new recreation center and to make other park improvements. This levy will cease as of 12/31/2024, as a replacement levy passed in March, 2024. The residual in this fund will be used to pay for the debt, issue refunds, and pay bank fees arising from

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	4,920,634	5,396,605	6,213,348	6,213,348	7,599,588
23300017- 411100	Income Tax Collections	3,061,365	3,343,275	3,465,000	3,767,680	979,597
23300023- 430100	Investment Income	36,929	160,001	130,000	278,528	130,000
	Total Revenue	3,098,294	3,503,276	3,595,000	4,046,208	1,109,597
23323300- 529310	Bank Fees	0	0	2,000	0	0
550300 -PK003	Wayfinding and Signage	0	47,030	0	0	0
560020	Tax Refunds	103,543	113,623	150,000	120,388	30,000
570000	Transfer Parks Bond Fund. - Principal	1,880,000	1,965,000	2,055,000	2,055,000	2,135,000
570000 -DS007	Transfer to Gen Bond - Principal	135,000	135,000	140,000	140,000	145,000
570000	Transfer Parks Bond Fund - Interest	435,750	360,550	281,950	281,950	219,750
570000 -DS007	Transfer to Gen Bond - Interest	68,030	65,330	62,630	62,630	59,130
570000	Transfer to Parks Fund	0	0	0	0	0
	Total Expenditures	2,622,323	2,686,533	2,691,580	2,659,968	2,588,880
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	5,396,605	6,213,348	7,116,768	7,599,588	6,120,305

2025 BUDGET DETAIL

FUND: AIRPORT TIF

The Airport TIF Fund is used to account for the tax increment financing real estate tax payments received. The TIF funds are generated from property taxes paid on the corporate hangar and the private t-hangars constructed at the airport. TIF proceeds must be used for public improvements at the Airport identified when the TIF was established in 2004.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	151,384	175,448	198,819	198,819	196,063
23500022- 414100	PILOT Revenue	24,064	23,371	24,000	24,047	25,000
	Total Revenue	24,064	23,371	24,000	24,047	25,000
23523500- 550300	Airport Improvements	0	0	0	0	0
550300 -DZ005	Corporate Parking Access Drive	0	0	0	0	0
550300 -DZ007	Above Ground Fuel Farm Design	0	0	0	0	150,000
550300 -DZ008	AWOS Improvements	0	0	16,500	26,803	0
	Total Expenditures	0	0	16,500	26,803	150,000
	Fund Balance - December 31st	175,448	198,819	206,319	196,063	71,063

2025 BUDGET DETAIL

FUND: GLENN ROAD BRIDGE TIF FUND

The Glenn Road Bridge TIF Fund accounts for costs incurred with the construction of Glenn Road from a point 1,000 feet south of the Glenn Road railroad bridge to a point 2,000 feet immediately north of the Glenn Road railroad bridge.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	2,959,714	3,333,895	5,593,676	5,593,676	8,163,515
23600022- 414100 -TF013	Braumiller TIF Pilot Revenue	559,889	672,586	700,000	659,240	530,000
414100 -TF014	Cheshire N TIF Pilot Revenue	414,660	403,502	430,000	482,691	525,000
414100 -TF015	Cheshire S TIF Pilot Revenue	70,216	159,105	200,000	101,097	115,000
414100 -TF016	Cheshire W TIF Pilot Revenue	175,185	258,953	225,000	218,322	235,000
414100 -TF036	Evan Farms TIF Pilot Revenue	300,411	539,614	600,000	382,869	400,000
23600023- 430100	Investment Income	18,422	136,360	105,000	250,280	200,000
23600401- 460100 -SGLEN	Glenn Rd TIF Impact Fees	265,000	270,000	250,000	424,000	80,000
23600402- 420100	Homestead	1,637	1,826	1,800	1,496	1,500
420200	Rollback	148,696	164,464	160,000	201,744	200,000
	Total Revenue	1,954,116	2,606,409	2,671,800	2,721,739	2,286,500
23623600- 523100	TIF Professional Services	1,717	0	55,000	0	50,000
529310	Bank Fees	0	0	1,200	0	0
550300	Land Acquisition Berlin Station Phase	0	0	0	0	0
550300	Construction Berlin Station Phase	0	0	0	0	0
550300	Cheshire Rd Extension	0	0	0	0	0
560000	Administrative Fees	0	0	50,000	0	0
570000 -PRKVV	Parkview Transportation Fees	0	12,000	0	0	0
570000 -SGLEN	Glenn Transportation Fees	0	34,000	0	0	0
570000 -TERRA	Terra Alta Transportation Fees	0	141,000	0	0	0
580100	Note Principal	1,400,000	0	0	0	0
580200	Note Interest	20,942	0	0	0	0
580100	Bond Principal - Phase 2B - \$1.6m	116,200	123,200	120,400	120,400	126,000
580200	Bond Interest - Phase 2B	41,076	36,428	31,500	31,500	26,684
	Total Expenditures	1,579,935	346,628	258,100	151,900	202,684
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	3,333,895	5,593,676	8,007,376	8,163,515	10,247,331

2025 BUDGET DETAIL

FUND: SKY CLIMBER/V&P HYDRAULICS TIF FUND

The Sky Climber/VP Hydraulics TIF Fund is used to account for the tax increment financing real estate tax payments received. The TIF funds are generated from property taxes paid on the improvements by these two businesses on Pittsburgh Drive. TIF proceeds are remitted to the businesses and DCSD when received. This TIF was established as an economic development inducement.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
23700022- 414100	PILOT Revenue - Sky Climber	21,480	20,861	24,000	46,686	47,620
414150	PILOT Revenue - V&P	11,644	30,561	35,000	43,817	44,700
	Total Revenue	33,124	51,422	59,000	90,503	92,320
23723700- 560110	TIF Distribution to Schools	19,874	30,853	35,400	54,302	55,392
560120	TIF Distribution to Sky Climber	8,592	8,344	9,600	18,675	19,048
560140	TIF Distribution to V&P Hydraulics	4,658	12,224	14,000	17,527	17,880
	Total Expenditures	33,124	51,422	59,000	90,503	92,320
	Fund Balance - December 31st	0	0	0	0	0

2025 BUDGET DETAIL

FUND: MILL RUN TIF FUND

The Mill Run TIF Fund is used to account for the tax increment financing real estate tax payments received related to the Glenwood Commons shopping center development. The TIF funds are to be used to pay for the cost of constructing Mill Run Blvd. and to reimburse the developer for onsite utility improvements. TIF proceeds are remitted to the developer as received.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
23800022- 414100	PILOT Revenue	97,166	112,860	120,000	120,729	130,000
	Total Revenue	97,166	112,860	120,000	120,729	130,000
23823800- 560130	TIF Distribution	97,166	112,860	120,000	120,729	130,000
	Total Expenditures	97,166	112,860	120,000	120,729	130,000
	Fund Balance - December 31st	0	0	0	0	0

2025 BUDGET DETAIL

FUND: WINTERBOURNE TIF FUND

The Winterbourne TIF Fund is used to account for the tax increment financing real estate tax payments received related to the Winterbourne development. The TIF funds are to be used to pay for the cost of infrastructure and to reimburse the developer for onsite utility improvements. TIF proceeds are remitted to the developer as received.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
23900022- 414100	PILOT Revenue	0	0	121,775	0	137,500
	Total Revenue	0	0	121,775	0	137,500
23923900- 560130	TIF Distribution	0	0	121,775	0	137,500
	Total Expenditures	0	0	121,775	0	137,500
	Fund Balance - December 31st	0	0	0	0	0

2025 BUDGET DETAIL

FUND: MUNICIPAL COURT
 DEPARTMENT: COURT ADMINISTRATION

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		1,404,441	649,525	524,905	524,905	415,141		
2400024- 483200	Reimbursement Mission Court	34,227	39,103	55,000	41,367	55,000	0.0%	33.0%
24000201- 450100	Court Costs	1,170,569	1,162,086	580,000	777,319	750,000	29.3%	-3.5%
450200	Bail Bonds	10,643	10,395	11,000	7,124	11,000	0.0%	54.4%
450300	Immobilization Fees	1,275	715	2,600	320	2,500	-3.8%	681.3%
450700	Drug Enforcement	39,144	40,950	40,000	4,445	40,000	0.0%	800.0%
490100	Transfer from Probation Services Fund	250,000	365,000	456,700	456,700	430,000	-5.8%	-5.8%
490100	Transfer from CLRS	0	46,570	25,000	25,000	0	-100.0%	-100.0%
490100	Transfer from Special Projects Fund	100,000	100,000	50,000	50,000	125,000	150.0%	150.0%
24000202- 420600	Federal Grants	0	3,738	0	3,818	0	100.0%	-100.0%
420800	County Reimbursement	317,609	337,985	270,000	277,871	275,000	1.9%	-1.0%
420810	Transfer from CLRS	25,000	0	60,927	0	50,000	-17.9%	100.0%
483100	Reimbursement	22	174	0	27	0	100.0%	-100.0%
24000252- 493020	Transfer In	700,000	1,315,000	505,000	525,000	500,000	-1.0%	-4.8%
Total Revenue		2,648,488	3,421,717	2,056,227	2,168,992	2,238,500	8.9%	3.2%
24015000-	Administration	1,962,889	1,934,632	2,232,391	2,217,448	2,466,194	10.5%	11.2%
24015500-	Mission Court	58,725	64,044	24,806	61,308	23,883	-3.7%	-61.0%
24015800-	Clerk of Court	1,381,790	1,547,661	See Fund 242; Clerk of Court	-----	-----	-----	-----
Total Expenditures		3,403,404	3,546,337	2,257,197	2,278,755	2,490,077	10.3%	9.3%
<i>Carryover PO's</i>								
Fund Balance - December 31st		649,525	524,905	323,935	415,141	163,564		

DEPARTMENT COURT ADMINISTRATION

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
24015000- 510000	Wages	1,259,803	1,236,455	1,374,718	1,292,832	1,417,586	3.1%	9.6%
510500	Overtime Wages	701	141	2,000	0	2,000	0.0%	100.0%
511100	PERS	162,820	169,654	192,740	178,234	198,742	3.1%	11.5%
511300	Medicare	17,219	17,168	19,962	17,899	20,584	3.1%	15.0%
511400	Workers Compensation	0	12,977	0	0	14,196	100.0%	100.0%
511600	Health Insurance	459,729	374,018	374,749	434,266	491,849	31.2%	13.3%
511650	Dental Insurance	0	12,800	13,751	15,214	16,511	20.1%	8.5%
511700	Life Insurance	1,185	2,352	3,210	3,210	3,246	1.1%	1.1%
511750	Vision Insurance	0	0	864	1,009	1,152	33.3%	14.2%
523100	Professional Services-Interpreting	36,800	79,443	60,000	96,566	50,000	-16.7%	-48.2%
526000	Travel/Training	5,009	6,762	10,000	5,870	17,000	70.0%	189.6%
526100	Membership and Dues	2,465	4,670	6,000	3,000	5,000	-16.7%	66.7%
527210	Garage Rotary	5,015	8,000	2,100	2,226	2,500	19.0%	12.3%
527215	Corrosion Prevention	0	252	504	378	504	0.0%	33.3%
527220	Information Technology Rotary	0	0	150,280	150,280	199,024	32.4%	32.4%
527230	Fleet Fuel Chargeback	0	0	1,513	1,513	1,300	-14.1%	-14.1%
527240	Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
533000	Operating Supply	10,795	9,855	20,000	14,950	25,000	25.0%	67.2%
533035	Fuel/Lube Supply	1,346	84	0	0	0	100.0%	100.0%
TOTAL ADMINISTRATION		1,962,889	1,934,632	2,232,391	2,217,448	2,466,194	10.5%	11.2%
24015500- 510000	Wages	39,014	44,846	21,486	44,719	20,510	-4.5%	-54.1%
511100	PERS	5,462	6,278	3,008	6,261	2,871	-4.6%	-54.1%
511300	Medicare	536	632	312	629	297	-4.8%	-52.8%
511400	Workers Compensation	0	530	0	0	205	100.0%	100.0%
511600	Health Insurance	13,653	11,333	0	9,315	0	100.0%	-100.0%
511650	Dental Insurance	0	377	0	353	0	100.0%	-100.0%
511700	Life Insurance	60	48	0	0	0	100.0%	100.0%
511750	Vision Insurance	0	0	0	30	0	100.0%	-100.0%
TOTAL MISSION COURT		58,725	64,044	24,806	61,308	23,883	-3.7%	-61.0%

**LINE ITEM DETAIL
MUNICIPAL COURT FUND
COURT ADMINISTRATION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$1,417,586	Court staff will receive raises as provided for by the Court's Pay Plan.
Professional Services & Interpreting	523100	\$50,000	Over \$90,000 was allocated in 2025 for interpreting and competency evaluations. By switching to mostly online interpreting services, it is expected to save over \$40,000, resulting in significant savings.
Operating Supply	533000	\$25,000	An increase of \$5,000 over the 2024 allocation is due to the general rise in cost of ordinary supplies.

2025 BUDGET DETAIL

FUND: IDIAM FUND

The IDIAM Fund (Indigent drivers interlock and alcohol monitoring fund) is a fund established under R.C. 4511.191 (I)(1). The fund receives money from the Ohio Bureau of Motor Vehicles whenever persons convicted of drunk driving pay a driver's license reinstatement fee at the end of their license suspensions. The money collected can be used only to pay the cost of an immobilizing or disabling device, including a certified ignition interlock device, or an alcohol monitoring device when a judge has both ordered the use of such a device and has determined that the defendant does not have the means to pay for the device.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	58,937	50,347	10,633	40,633	62,340
24100201- 450500	IDIAM Fees	26,732	23,742	30,000	23,251	30,000
24115000- 523100	Professional Services <i>Carryover PO's</i>	35,322	63,456	0	1,545	30,000
	Fund Balance - December 31st	50,347	10,633	40,633	62,340	62,340

2025 BUDGET DETAIL

FUND: CLERK OF COURT
 DEPARTMENT: CLERK OF COURT

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	0	0	0	0	253,411		
24200023- 430100	Investment Income	0	0	0	0	0	100.0%	100.0%
24200201- 450100	Court Costs	0	0	550,000	625,622	625,000	13.6%	-0.1%
450200	Bail Bonds	0	0	4,800	5,711	6,000	25.0%	5.1%
450300	Immobilization Fees	0	0	500	0	0	-100.0%	100.0%
450700	Drug Enforcement	0	0	40,500	47,180	48,000	18.5%	1.7%
24200202- 420800	County Reimbursement	0	0	0	69,009	70,000	100.0%	1.4%
420810	Transfer from CL-CLRS	0	0	50,000	0	150,000	200.0%	100.0%
483100	Reimbursement	0	0	68,877	56	0	-100.0%	-100.0%
24200252- 493020	Transfer In	0	0	1,310,000	1,310,000	1,200,000	-8.4%	-8.4%
	Total Revenue			2,024,677	2,057,578	2,099,000	3.7%	2.0%
24215800-	Clerk of Court	1,381,790	1,547,661	1,935,004	1,804,168	2,085,758	7.8%	15.6%
	Total Expenditures	1,381,790	1,547,661	1,935,004	1,804,168	2,085,758	7.8%	15.6%
	<i>Carryover PO's</i>							
	Fund Balance - December 31st	0	0	89,673	253,411	266,652		
24215800- 510000	Wages	876,464	992,066	1,011,516	933,324	1,091,759	7.9%	17.0%
510500	Overtime Wages	19,063	26,645	25,000	36,351	30,000	20.0%	-17.5%
511100	PERS	120,637	141,809	145,112	134,214	157,046	8.2%	17.0%
511300	Medicare	12,496	14,225	15,029	13,391	16,266	8.2%	21.5%
511400	Workers Compensation	0	10,748	0	0	11,218	100.0%	100.0%
511600	Health Insurance	292,163	290,220	344,921	311,515	338,509	-1.9%	8.7%
511650	Dental Insurance	0	10,788	12,532	12,617	12,827	2.4%	1.7%
511700	Life Insurance	2,550	2,340	2,703	2,703	2,904	7.4%	7.4%
511750	Vision Insurance	0	0	864	812	864	0.0%	6.4%
520100	Uniforms	0	0	2,000	2,000	2,000	0.0%	0.0%
521000	Cellular Telephone	1,149	1,020	0	0	0	100.0%	100.0%
522000	Postage	24,648	43,953	45,000	44,603	50,000	11.1%	12.1%
523100	Professional Services	19,000	0	800	0	1,000	25.0%	100.0%
526000	Travel/Training	2,016	2,331	7,500	3,375	7,500	0.0%	122.2%
526100	Membership and Dues	540	1,111	1,300	1,200	1,300	0.0%	8.3%
527010	Maintenance of Equipment	148	1,199	3,000	2,800	3,500	16.7%	25.0%
527220	Information Technology Rotary	0	0	289,227	289,227	289,051	-0.1%	-0.1%
527240	Facility Maintenance Rotary	0	0	0	0	44,014	100.0%	100.0%
529310	Bank Fees	75	0	2,500	0	0	-100.0%	100.0%
533000	Operating Supply	10,841	8,597	25,000	16,036	25,000	0.0%	55.9%
539000	Small Equipment	0	608	1,000	0	1,000	0.0%	100.0%
	Total Expenditures	1,381,790	1,547,661	1,935,004	1,804,168	2,085,758	7.8%	15.6%

**LINE ITEM DETAIL
MUNICIPAL COURT FUND
CLERK OF COURT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Uniforms	520100	\$2,000	Employee uniforms
Postage	522000	\$50,000	Postage
Travel/Training	526000	\$7,500	Conferences-OAMCCC & OACA; Judicial College courses, etc.
Membership and Dues	526100	\$1,300	Ohio Association of Municipal/County Court Clerks; Ohio Association of Court Administrators
Maintenance of Equipment	527010	\$3,500	Yearly maintenance of time-stamps and money counter & counterfeit machine
Operating Supply	533000	\$25,000	Office supplies; case folders

2025 BUDGET DETAIL

FUND: DRUG ENFORCEMENT

The Drug Enforcement Fund is used to account for a portion of money seized during drug-related arrests used in educating students in the consequences of using drugs.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	53,261	55,265	57,312	57,312	58,920
25000201- 450700	Drug Enforcement Fines	2,195	2,047	3,000	1,608	3,000
	Total Revenues	2,195	2,047	3,000	1,608	3,000
25013500- 523100	Professional Services	0	0	14,000	0	20,000
533000	Operating Supplies	191	0	14,000	0	41,920
	Total Expenditures	191	0	28,000	0	61,920
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	55,265	57,312	32,312	58,920	0

2025 BUDGET DETAIL

FUND: INDIGENT ALCOHOL TREATMENT

The Indigent Drivers Alcohol Treatment Fund established under R.C. 4511.191(H) receives money from the State of Ohio and also from court fines and costs paid by persons convicted of certain traffic violations. The money collected is administered by the Court to provide treatment to, and monitoring of, persons convicted of alcohol or drug-related traffic offenses.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	671,038	690,038	718,869	718,869	765,887
25100201- 450400	Court Fees Indigent Driver	52,783	46,875	70,000	67,018	70,000
	Total Revenues	52,783	46,875	70,000	67,018	70,000
25115000- 523100	Professional Services	33,783	18,043	150,000	20,000	150,000
	Total Expenditures	33,783	18,043	150,000	20,000	150,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	690,038	718,869	638,869	765,887	685,887

2025 BUDGET DETAIL

FUND: OMVI ENFORCEMENT AND EDUCATION

The OMVI Enforcement and Education Fund receives money from an allocation of court fines charged against drivers caught operating a motor vehicle under the influence. The money is used to educate these drivers on the risk associated and for new equipment to aid in OMVI deterrence and enforcement.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	6,980	8,046	8,500	8,500	4,644
25200201- 450400	Court Fees - OMVI	1,066	454	1,200	1,144	1,200
	Total Revenues	1,066	454	1,200	1,144	1,200
25213500- 550300	New Equip / Cap Outlay	0	0	5,000	5,000	5,844
	Total Expenditures	0	0	5,000	5,000	5,844
	Fund Balance - December 31st	8,046	8,500	4,700	4,644	0

2025 BUDGET DETAIL

FUND: POLICE JUDGEMENT

The Police Judgement Fund receives money from the seizure of cash made during an arrest, usually drug related. The money is used, in part, to purchase new police equipment.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	60,318	87,684	98,743	98,743	80,140
25300152- 484300	Miscellaneous Income	33,012	26,904	30,000	11,348	30,000
	Total Revenues	33,012	26,904	30,000	11,348	30,000
25313500- 523100	Professional Services	2,954	3,097	5,000	1,608	5,000
526000	Travel/Training	1,575	5,471	20,000	4,500	20,000
550300	New Equip / Cap Outlay	1,117	7,276	40,000	23,843	85,140
	Total Expenditures	5,646	15,844	65,000	29,951	110,140
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	87,684	98,743	63,743	80,140	0

2025 BUDGET DETAIL

FUND: POLICE FEDERAL JUDGEMENT FUND

The Police Federal Judgement Fund receives money from the seizure of cash made during a Federal Justice arrest, usually drug related. The money is used, in part, to purchase new police equipment.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	6,527	4,330	4,452	4,452	4,617
25400023- 430100	Interest Income	35	122	100	165	100
25400152- 420600	Federal Grant [Seizure]	0	0	200	0	200
420700	State Grant	0	0	0	0	0
484300	Miscellaneous Income	0	0	0	0	0
	Total Revenues	35	122	300	165	300
25413500- 523100	Professional Services	0	0	0	0	0
529310	Bank Fees	0	0	5	0	0
533000	Operating Supplies	0	0	0	0	0
550300	New Equip / Cap Outlay	2,232	0	0	0	4,917
	Total Expenditures	2,232	0	5	0	4,917
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	4,330	4,452	4,747	4,617	0

2025 BUDGET DETAIL

FUND: PARK EXACTION FEE

The Park Exaction Fee Fund receives money from developers who choose to provide money in lieu of land to comply with the City's park exaction fee ordinance. The money is used to improve the City's public parklands.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	79,629	62,579	62,579	62,579	62,579
25500251- 471300	Developers Fees -Parks	0	0	0	0	0
	Total Revenues	0	0	0	0	0
25512000- 523100	Parks Master Plan	17,050	0	0	0	0
550300	Capital Outlay	0	0	62,579	0	62,579
	Total Expenditures	17,050	0	62,579	0	62,579
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	62,579	62,579	0	62,579	0

2025 BUDGET DETAIL

FUND: COMPUTER LEGAL RESEARCH

The Computer Legal Research Fund established under R.C. 1901.261 receives money from the court costs paid by parties to both civil and criminal cases at the Court. The money is used by the Court to pay for legal research on cases and for purchasing and maintaining computer equipment.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	831,688	887,961	832,375	832,375	159,272
25600201- 450400	Court Fees	176,792	50,704	51,718	50,970	51,000
450410	Clerk Fees	0	96,146	0	2,580	0
25600202- 420600	Federal Grant	0	3,200	0	0	0
484300	Miscellaneous	81	57	0	4	0
	Total Revenue	176,873	150,107	51,718	53,554	51,000
25615000- 522200	Court-Data Processing	6,074	4,280	5,000	102	5,000
523100	Court-Professional Services	45,263	46,440	26,480	1,079	5,000
523175	Court-Ops Chargeback - Muni Court Fund	25,000	0	25,000	25,000	0
533000	Court-Operational Supplies	10,694	6,207	25,000	5,429	25,000
550300	Court-New Equip / Cap Outlay	33,569	49,401	0	0	0
570000	Court-Transfers - IT Rotary Fund	0	0	60,927	0	50,000
25615800- 522200	Clerk-Data Processing	0	1,212	moved to 258 Clerk CLR -----		
523100	Clerk-Professional Services	0	43,744	0	12,000	0
523175	Clerk-Ops Chargeback - Muni Court Fund	0	46,570	0	0	0
533000	Clerk-Operational Supplies	0	1,576	0	0	0
550300	Clerk-New Equip / Cap Outlay	0	6,263	0	0	0
570000	Clerk- IT Rotary Fund Equity Transfer	0	0	683,047	683,047	0
	Total Expenditures	120,600	205,693	825,454	726,657	85,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	887,961	832,375	58,640	159,272	125,272

2025 BUDGET DETAIL

FUND: COURT SPECIAL PROJECTS

The Court Special Projects Fund established under R.C. 1901.26(B) receives money from the court costs paid by parties to both civil and criminal cases at the Court. The money may be used to purchase new court equipment, pay for the services of a consultant who assists with the Court's mediation program, and any other purposes for the efficient operation of the court. Within the Special Projects Fund, some funds are segregated under R.C. 4511.19(G)(5)(e) to cover the cost of interlock devices and other alcohol monitors for indigent offenders.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	623,966	701,032	760,990	760,990	967,084
25700201- 450400	Court Fees	256,588	287,064	290,000	328,640	330,000
450500	IDIAM Fees	23,296	14,991	14,500	17,453	17,500
484300	Miscellaneous	15	24	0	13	0
25700202- 420600	Federal Operating Grant	0	3,200	0	4,800	0
	Total Revenue	279,899	305,278	304,500	350,906	347,500
25715000- 523100	Professional Services	30,399	60,480	35,000	26,987	35,000
523110	IDIAM Expense	33,669	13,472	20,000	22,059	0
523175	Operations Chargeback - Muni Court Fund	100,000	100,000	50,000	50,000	125,000
533000	Operating Supplies	8,854	8,211	50,000	17,900	40,000
550300	New Equip / Cap Outlay	29,910	63,157	80,000	7,867	100,000
570000	Transfer to Muni Court Fund	0	0	0	20,000	0
	Total Expenditures	202,832	245,320	235,000	144,813	300,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	701,032	760,990	830,490	967,084	1,014,584

2025 BUDGET DETAIL

FUND: COMPUTER LEGAL RESEARCH -- CLERK

The Computer Legal Research Fund established under R.C. 1901.261 receives money from the court costs paid by parties to both civil and criminal cases at the Court. The money is used by the Clerk of Court to pay for legal research on cases and for purchasing and maintaining computer equipment.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	0	0	0	719,246
25800201- 450410	Clerk Fees	0	0	146,600	116,863	120,000
25800252- 493020	Equity Transfers In	0	0	683,047	683,047	0
	Total Revenue	0	0	829,647	799,910	120,000
25815800- 522200	Clerk-Data Processing	0	0	7,000	0	0
523100	Clerk-Professional Services	0	0	73,941	0	0
523175	Clerk-Ops Chargeback - Clerk Fund	0	0	0	0	150,000
533000	Clerk-Operational Supplies	0	0	0	0	0
550300	Clerk-New Equip / Cap Outlay	0	0	47,000	30,664	50,000
570000	Clerk-Transfers - IT Rotary Fund	0	0	50,000	50,000	0
	Total Expenditures	0	0	177,941	80,664	200,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	651,706	719,246	639,246

2025 BUDGET DETAIL

FUND: COURT - PROBATION SERVICES

The Court's Probation Services Fund established under R.C. 737.41 receives money from the court costs paid by persons who are placed on probation at the Court. The money is used to pay probation officers' salaries and to provide training to them.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	976,599	1,153,835	1,077,476	1,077,476	834,028
25900201- 450400	Court Fees	278,247	238,095	319,300	316,977	319,000
484300	Miscellaneous Revenue	9	30	0	267	0
25900202- 420600	Federal Grant	0	3,200	0	4,800	80,000
420700- MC001	Mission Court Grant	50,000	25,000	0	0	0
420700- MC002	Drug Court Grant	70,000	35,000	0	0	0
420700- MC003	Mental Health Court Grant	70,000	35,000	0	0	0
	Total Revenue	468,256	336,325	319,300	322,044	399,000
25915000- 523100	Professional Services	32,055	33,079	57,600	24,161	55,000
523100- -MC001	Mission Ct Prof Services	0	471	476	771	5,000
523100- -MC002	OVI Docket Prof Services	0	2,484	2,509	333	5,000
523100- -MC003	Mental Hlth Prof Services	0	300	303	0	5,000
523175	Operations Chargeback - Muni Court Fund	250,000	285,000	376,700	376,700	430,000
523175- -MC001	Mission Crt Ops Support	0	20,000	20,000	20,000	20,000
523175- -MC002	OVI Docket Ops Support	0	30,000	30,000	30,000	30,000
523175- -MC003	Mental Hlth Ops Support	0	30,000	30,000	30,000	30,000
533000	Operational Supplies	6,502	11,350	25,000	36,964	35,000
550300	New Equip / Cap Outlay	2,463	0	60,000	46,561	50,000
	Total Expenditures	291,020	412,684	602,588	565,491	665,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,153,835	1,077,476	794,188	834,028	568,028

2025 BUDGET DETAIL

FUND: POLICE DISABILITY PENSION

The Police Disability Pension Fund receives money from a levy assessed on property owners in the City. The money is used to make pension payments for police officers.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	178	0	17,755	17,755	24,429
26100019- 412100	Real Property Tax	293,328	302,261	308,306	424,589	428,835
26100152- 420100	Homestead	3,660	3,624	4,200	3,720	3,900
26100152- 420200	Rollback	30,060	31,669	32,000	44,951	45,401
	Total Revenues	327,047	337,554	344,506	473,261	478,136
26113500- 570000	Transfers - General Fund	327,225	319,799	344,506	466,587	502,565
	Fund Balance - December 31st	0	17,755	17,755	24,429	0

2025 BUDGET DETAIL

FUND: FIRE DISABILITY PENSION

The Fire Disability Pension Fund receives money from a levy assessed on property owners in the City. The money is used to make pension payments for firefighters.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	177	0	17,755	17,755	24,519
26200019- 412100	Real Property Tax	293,328	302,261	314,200	424,602	428,848
26200152- 420100	Homestead	3,660	3,624	4,200	3,810	3,848
26200152- 420200	Rollback	30,060	31,669	32,000	44,951	45,401
	Total Revenues	327,047	337,554	350,400	473,363	478,097
26214500- 570000	Transfers - Fire/EMS Fund	327,224	319,799	350,400	466,599	502,616
	Fund Balance - December 31st	0	17,755	17,755	24,519	0

2025 BUDGET DETAIL

FUND: OPIOID RECOVERY FUND

The Opioid Recovery Fund was created for the receipt of any potential settlement funds obtained under the MOU between the State of Ohio and Local Governments in a manner and means that would promote an effective and meaningful use of the funds in abating the

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	9,951	35,968	35,968	111,590
26500152-	420700 State Opioid Settlement	9,951	26,018	23,310	75,622	25,000
	Total Revenue	9,951	26,018	23,310	75,622	25,000
26513500-	523100 Professional Services	0	0	20,000	0	20,000
	550300 Capital Outlay	0	0	20,000	0	116,590
	Total Expenditures	0	0	40,000	0	136,590
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	9,951	35,968	19,278	111,590	0

2025 BUDGET DETAIL

FUND: COMMUNITY CANNABIS FUND

In November of 2023, Ohio voters passed Issue 2 to legalize the sale of marijuana by state-licensed dispensaries to individuals 21 and over. Ohio Revised Code 3780.22 imposes a 10% excise tax on these sales. Of the taxes collected, 36% will benefit municipal

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
26600152-	420500 State Excise Taxes	0	0	0	0	10,000
	Total Revenue	0	0	0	0	10,000
26626600-	523100 Professional Services	0	0	0	0	5,000
	550300 Capital Outlay	0	0	0	0	5,000
	Total Expenditures	0	0	0	0	10,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	0	0	0

2025 BUDGET DETAIL

FUND: COMMUNITY PROMOTION FUND

The Community Promotion Fund allocates revenues from the City's Hotel/Motel Occupancy Tax to events, organizations, and activities that promote the community and other cultural opportunities.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	28,855	58,666	50,779	50,779	78,216
27200020- 412200	Hotel/Motel Tax	89,761	84,261	85,000	89,760	90,000
27200102- 480100	Donations	25,050	25,150	25,800	25,000	25,000
484300	Miscellaneous	0	0	0	2	0
	Total Revenues	114,811	109,411	110,800	114,761	115,000
27227200- 523100	Community Promotions Distributions	0	16,840	15,000	2,325	15,000
523100	Main Street Support	35,000	35,000	40,000	40,000	35,000
523410 -CP001	Arts Castle	5,000	5,000	0	0	0
523410 -CP002	Central Ohio Symphony	0	10,000	0	0	0
523410 -CP003	Second Ward Community Initiative	0	10,000	0	0	0
523410 -CP004	Fireworks	40,000	40,000	40,000	45,000	45,000
523410	City of Delaware Special Events	5,000	0	0	0	0
529600	Sister City Promotion	0	457	0	0	0
	Total Expenditures	85,000	117,297	95,000	87,325	95,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	58,666	50,779	66,579	78,216	98,216

2025 BUDGET DETAIL

FUND: COMMERCIAL TIFs

The Commercial TIFs Fund is used to account for the tax increment financing real estate tax payments received. The TIF funds are generated from property taxes paid on commercial buildings constructed within the City, and within a Commercial TIF district. TIF proceeds must be used for public improvements within the TIF district identified when the TIF.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	0	0	0	10,343
27500022- 414100	PILOT Revenue	0	0	0	0	0
414100 -CNTRL	Central Avenue PILOTs	0	0	0	10,343	10,446
	Total Revenue	0	0	0	10,343	10,446
27527500- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0
560110	TIF School Reimbursements	0	0	0	0	20,789
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	0	0	0	0	20,789
	Fund Balance - December 31st	0	0	0	10,343	0

2025 BUDGET DETAIL

FUND: RESIDENTIAL TIFs

The Residential TIFs Fund is used to account for the tax increment financing real estate tax payments received. The TIF funds are generated from property taxes paid on residential buildings constructed within the City, and within a residential TIF district. TIF proceeds must be used for public improvements within the TIF district identified when the TIF.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
27600022- 414100	PILOT Revenue	0	0	0	0	0
	Total Revenue	0	0	0	0	0
27627600- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0
560110	TIF School Reimbursements	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Fund Balance - December 31st	0	0	0	0	0

2025 BUDGET DETAIL

FUND: NORTHWEST TIFs

The Northwest TIFs include the Addison, Parkview, and Lucy Ridge TIFs approved with ordinances 23-02, 23-03, 23-09, etc.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	0	0	0	142,412
27900022- 414100 -ADDSN	PILOT Revenue	0	0	0	0	0
414100 -LUCYR	PILOT Revenue	0	0	0	0	0
414100 -PRKVW	PILOT Revenue	0	0	0	0	304,543
27900025- 494030	Advance from General Fund	0	0	450,000	300,000	0
27900401- 471300 -ADDSN	Developer Fees	0	0	0	150,000	0
	Total Revenue	0	0	450,000	450,000	304,543
27927900- 523100	Professional Services	0	0	0	0	0
523175	Chargeback Services to Gen Fund	0	0	75,000	0	0
550300	Capital Improvements	0	0	0	0	0
550300 -OPW24	Pennsylvania/Heritage Turn Ln	0	0	300,000	307,588	0
570500	Advance Out to General Fund	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	0	0	375,000	307,588	0
	Fund Balance - December 31st	0	0	75,000	142,412	446,955

2025 BUDGET DETAIL

FUND: FEDERAL EMERGENCY MANAGEMENT AGENCY

The FEMA fund is to account for federal and state grants received due to emergency situations that are caused by weather or subjective necessities, in accordance with the specific grant guidelines.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	849	849	5	5	5
28200102- 420600	Federal Grant	0	0	409,038	305,745	708,000
	Total Revenue	0	0	409,038	305,745	708,000
28211400- 533000	Operating Supplies	0	844	0	0	0
550300	Capital Outlay	0	0	0	0	0
560020	Refunds	0	0	0	0	0
570000	Transfers	0	0	409,038	305,745	708,005
	Total Expenditures	0	844	409,038	305,745	708,005
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	849	5	5	5	0

2025 BUDGET DETAIL

FUND: LOCAL FISCAL RECOVERY GRANT [ARPA]

The American Rescue Plan Act (ARPA) was enacted by the federal government to aid in the economic recovery of the nation as a result of the effects from COVID-19.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	2,162,219	3,641,702	0	0	0
28500102- 420600	Federal Grant	2,179,483	0	0	0	0
	Total Revenue	2,179,483	0	0	0	0
28511400- 570000	Transfer Out	700,000	3,641,702	0	0	0
560020	Refunds	0	0	0	0	0
	Total Expenditures	700,000	3,641,702	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	3,641,702	0	0	0	0

2025 BUDGET DETAIL

FUND: COMMUNITY DEVELOPMENT BLOCK GRANT

The Community Development Block Grant Fund receives federal grant money for the purpose of developing and improving roads, sidewalks, parks, etc. within targeted low and moderate income areas of the City.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
29100024- 484300	Miscellaneous Revenue	1	0	0	0	0
29100025- 493020	Transfer	0	0	0	0	0
29100302- 420600	Federal Grant	12,253	141,857	13,000	13,000	158,000
420600 -CCI24	2024 Critical Infrastructure Grant	0	0	495,000	495,000	0
420600 -CCI25	2025 Critical Infrastructure Grant	0	0	0	0	500,000
	Total Revenue	12,254	141,857	508,000	508,000	658,000
29111800- 523150	Administration	10,254	1,857	11,000	1,000	6,000
523155	Fair Housing	2,000	0	2,000	2,000	2,000
523155	Fair Housing Impediments Analysis	0	0	0	10,000	0
550300 -CCI24	2024 Critical Infrastructure	0	0	495,000	495,000	0
550300 -CCI25	2025 Critical Infrastructure	0	0	0	0	500,000
550300 -CDB21	Street Improvements	0	0	0	0	0
550300 -CDB23	Street Improvements	0	140,000	0	0	0
550300 -CDB25	Street Improvements	0	0	0	0	150,000
	Total Expenditures	12,254	141,857	508,000	508,000	658,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	0	0	0

2025 BUDGET DETAIL

FUND: POLICE FEDERAL TREASURY SEIZURES FUND

The Police Federal Treasury Seizure Fund receives money from the seizure of cash made during a Federal Treasury arrest, usually drug related. The money is used, in part, to purchase new police equipment.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	8,839	10,862	11,167	11,167	12,694
29200023- 430100	Interest Income	64	306	250	401	250
29200152- 420600	Federal Grant [Seizure]	1,959	0	3,100	3,627	3,100
	Total Revenues	2,023	306	3,350	4,027	3,350
29213500- 523100	Professional Services	0	0	5,000	2,500	16,044
529310	Bank Fees	0	0	5	0	0
	Total Expenditures <i>Carryover PO's</i>	0	0	5,005	2,500	16,044
	Fund Balance - December 31st	10,862	11,167	9,512	12,694	0

2025 BUDGET DETAIL

FUND: REVOLVING LOAN FUND

The Revolving Loan Fund accounts for State of Ohio economic development funds loaned to qualified Delaware businesses. The loan payments are made available for future loans to new businesses.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	293,817	252,101	246,062	246,062	241,485
29500023- 430100	Revolving Loan Fund Interest Income	1,696	7,744	6,000	9,690	6,000
29500301- 483110	Loan Principal Payments	54,747	43,684	45,200	45,200	46,498
483115	Loan Interest Payments	5,104	3,691	3,700	3,700	877
29500302- 483100	Reimbursements	0	0	0	16,347	0
	Total Revenues	61,548	55,119	54,900	74,937	53,375
29511800- 523155	Fair Housing	0	0	0	25,000	0
529310	Bank Fees	0	0	100	0	100
550300 -RL001	RLF Projects	0	0	25,000	0	35,000
550300 -RL002	Façade Loan Program	41,748	0	60,000	0	60,000
550300 -RL003	RLF Administration	26,525	1,158	9,700	4,343	9,000
550300 -CDB23	CDBG City Share	0	60,000	0	0	0
550300 -CDB25	2025 CDBG - Fair Ave	0	0	0	0	50,000
550300 -CCI24	CDBG Critical Infrastructure 2024	0	0	50,000	50,000	0
550300	SWCI/City Building Improvements	34,991	0	0	172	0
	Total Expenditures	103,264	61,158	144,800	79,514	154,100
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	252,101	246,062	156,162	241,485	140,760

2025 BUDGET DETAIL

FUND: GENERAL BOND RETIREMENT

The General Bond Retirement Fund is used to service the City's general debt obligations not assessed against individual land owners.

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
	Fund Balance - January 1st	33	1,708,989	187,778	187,778	624,192
30000023- 430100	Investment Income	7,550	24,356	18,000	7,623	7,000
30000024- 484300	Miscellaneous Revenue	0	31,500	0	0	0
30000025- 491010	Debt Issuance	1,754,708	0	0	0	0
491015	Note Sale - Premium	0	108,514	100,000	95,350	80,000
493020 -DS001	Transfer Police Impact Fee Justice Center	207,829	131,123	124,775	124,775	125,419
493020 -DS002	Transfer Municipal Impact Fee	292,464	79,814	75,950	75,950	76,342
493020 -DS003	Transfer T-Hangar Fund	68,510	68,098	67,173	67,173	68,219
493020 -DS004	Transfer Fire/EMS 2021 Station 303	196,595	0	0	0	0
493020 -DS004	Transfer Fire Imp Fee 2021 Station 303	0	199,535	189,875	189,875	190,855
493020 -DS005	Transfer Fire/EMS Fund	90,750	94,050	92,250	92,250	0
493020 -DS006	Transfer Fire Impact Fee Station 302	59,436	0	0	0	0
493020 -DS007	Transfer Park Levy Fund 2015 GO Debt	203,030	200,330	202,630	202,630	204,130
493020 -DS008	Transfer CIP 2019 Buildings/Software	204,431	205,256	548,400	548,400	80,250
493020 -DS008	Transfer Muni Imp Fees 2019 Bldgs/Sftwre	340,719	342,094	342,750	342,750	133,750
493020 -DS009	Transfer Fire Impact Fee Station 304	284,850	284,000	281,000	281,000	282,800
493020	Transfer from General Fund	0	120,000	50,000	50,000	35,000
	Total Revenue	3,710,871	1,888,670	2,092,803	2,077,776	1,283,765
30030000- 523100	Professional Services	53,301	50,485	50,500	59,309	52,000
529310	Bank Fees	0	0	250	0	0
580100 -DS001	Bond Principal - Justice Center/PW Gar.	153,550	162,800	98,900	98,900	103,500
580100 -DS002	Bond Principal- Streetscape/Houk Rd.	286,730	0	60,200	60,200	63,000
580100 -DS003	Bond Principal - T-hangars	47,290	48,296	49,303	49,303	52,321
580100 -DS004	Bond Principal - Fire Station 303	145,250	154,000	154,000	150,500	157,500
580100 -DS005	Bond Principal - EMS Vehicles	85,000	90,000	90,000	90,000	0
580100 -DS006	Bond Principal - Fire Station 302	58,271	0	0	0	0
580100 -DS007	Bond Principal - 2015 Rec Improve. GO	135,000	135,000	140,000	140,000	145,000
580100 -DS008	Bond Principal - 2019 Bldg/Software	445,000	465,000	480,000	480,000	160,000
580100 -DS009	Bond Principal - Fire Station 304	195,000	200,000	205,000	205,000	215,000
580100 -DS010	Bond Principal - Point Project	0	0	0	0	0
580100	Note Principal	0	1,700,000	0	0	0
580200 -DS001	Bond Interest - Justice Center/PW Gar.	54,279	48,137	25,875	25,875	21,919
580200 -DS002	Bond Interest - Streetscape/Houk Rd.	5,735	0	15,750	15,750	13,342
580200 -DS003	Bond Interest - T-hangars	21,220	19,802	17,870	17,870	15,898
580200 -DS004	Bond Interest - Fire Station 303	51,345	45,535	39,375	39,375	33,355
580200 -DS005	Bond Interest - EMS Vehicles	5,750	4,050	2,250	2,250	0
580200 -DS006	Bond Interest - Fire Station 302	1,165	0	0	0	0
580200 -DS007	Bond Interest - 2015 Rec Improve. GO	68,030	65,330	62,630	62,630	59,130
580200 -DS008	Bond Interest - 2019 Bldg/Software	100,150	82,350	68,400	68,400	54,000
580200 -DS009	Bond Interest - Fire Station 304	89,850	84,000	76,000	76,000	67,800
580200 -DS010	Bond Interest - Point Project	0	0	0	0	0
580200	Note Interest	0	55,096	0	0	0
	Total Expenditures	2,001,915	3,409,881	1,636,303	1,641,362	1,213,765
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,708,989	187,778	644,278	624,192	694,192

2025 BUDGET DETAIL

FUND: PARK IMPROVEMENT BOND FUND

The Park Improvement Bond Fund is used to accumulate the resources necessary to remit annual debt service payments on the \$20,000,000 Recreation Income Tax Revenue Bonds issued to finance construction of the recreation facility on Houk Road, and other park improvements.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	2	1,280	33,289	33,289	35,508
30100023- 430100	Investment Income	1,278	32,010	25,000	2,219	1,000
30100025- 493020	Transfer In from Recreation Tax Fund	2,315,750	2,325,550	2,336,950	2,336,950	2,354,750
	Total Revenue	2,317,028	2,357,560	2,361,950	2,339,169	2,355,750
30130100- 523100	Professional Services	0	0	0	0	0
529310	Bank Fees	0	0	5	0	0
580100	Bond Principal	1,880,000	1,965,000	2,055,000	2,055,000	2,135,000
580200	Bond Interest	435,750	360,550	281,950	281,950	219,750
	Total Expenditures	2,315,750	2,325,550	2,336,955	2,336,950	2,354,750
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,280	33,289	58,284	35,508	36,508

2025 BUDGET DETAIL

FUND: SE HIGHLAND SEWER BOND FUND

The SE Highland Sewer Bond Fund is used to accumulate the resources necessary to remit annual debt service payments on the \$15,000,000 Sewer Income Tax Revenue Bonds issued to finance construction of the SE Highland Sewer.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	397	2,806	2,806	3,042
30200023- 430100	Investment Income	397	2,409	102	237	100
30200025- 493020	Transfer In Sewer Funds	824,600	828,200	826,203	826,700	824,200
	Total Revenue	824,997	830,609	826,305	826,937	824,300
30230200- 529310	Bank Fees	0	0	2	0	0
580100	Bond Principal	410,000	430,000	450,000	450,000	470,000
580200	Bond Interest	414,600	398,200	376,700	376,700	354,200
	Total Expenditures	824,600	828,200	826,702	826,700	824,200
	Fund Balance - December 31st	397	2,806	2,409	3,042	3,142

2025 BUDGET DETAIL

FUND: CAPITAL IMPROVEMENTS

The Capital Improvement Fund is used to account for the majority of capital projects, as they relate to the City, including major road construction, building improvements, park improvements, and City beautification.

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Fund Balance - January 1st		1,040,676	1,694,487	1,215,627	1,215,627	828,566
41000025- 413100 -SK001	Sidewalk Assessments - Auditor	23,302	10,360	15,000	1,024	500
491010 -SWMLG	Note Issue	3,700,000	3,700,000	3,700,000	3,700,000	3,200,000
41000025- 493020	Transfer from General Fund	1,836,804	2,966,672	3,266,317	5,093,218	5,500,000
41000025- 494030 -SWMLG	Advance from Water Cap Fee Fund	1,100,000	0	0	0	0
41000253- 483100	Reimbursements	0	0	0	36	0
41000353- 420700 -DZ008	ODOT-AWOS Grant	0	0	334,726	0	0
41000403- 420600 -TR003	MORPC Grant - Citywide Signals	905,882	707,271	573,454	775,301	0
420600 -TR004	Federal Operating Grant	6,335	6,320	0	880	0
420600 -ST008	ODOT Safety Funds - US23 & Hull	0	385,384	0	0	0
420600 -ST012	ODOT System Safety	0	0	0	0	191,339
420600 -ST013	Federal SS4A Grant	0	0	0	0	200,000
420700 -ST011	OPWC Grant - Pollock Rd Embankment	0	0	273,316		140,000
420700 -SWMLG	Sawmill Extension State Grant	0	0	2,125,000	1,875,000	0
420800 -SWMLG	Sawmill Extension Phase G Local Grant	0	500,000	0	0	0
420800 -OPW24	Fair Board Contribution	0	0	200,000	140,000	0
493020	Transfer from Other Funds	0	1,480,012	0	0	0
Total Revenue		7,572,323	9,756,020	10,487,813	11,585,459	9,231,839
41030000- 570000	Transfer Bond Fund - 2012 G. O Debt	295,331	0	0	0	0
570000	Transfer Bond Fund - 2019 Bldg/Software	545,150	205,256	205,650	205,650	80,250
570500	Advance Repay from Water Cap Fee	0	220,000	220,000	220,000	220,000
580100	Note Principal	0	3,700,000	3,700,000	3,700,000	3,700,000
580200	Note Interest	0	119,916	172,050	169,699	166,038
41011400- 550310 -BCH01	Building Renovations/Maintenance	0	10,454	0	0	0
550310	Unanticipated Projects	67,353	6,800	0	0	100,000
41011600- 550330 -IT004	Software Systems	292,045	315,447	0	117,236	0
41011800- 550300 -CNR25	CDBG Neighborhood Revitalization Design	0	0	75,000	8,217	0
41012000- 550300 -PK002	Playground Equipment	75,113	106,829	290,000	286,075	235,000
550300 -PK003	Other Park Improvements	550	17,500	0	0	130,000
550300 -PK006	Parks Master Plan	13,317	0	0	0	0
550300 -RL004	SWCI Roof Repair	7,381	33,200	0	0	0
41012300- 550300 -PK007	Field & Court Improvements	26,311	38,535	100,000	137,452	105,000
41012500- 550300 -PK008	Pool Improvements	12,419	642	173,000	128,538	185,000
41012600- 550300 -OG001	Cemetery Roads & Paths	0	84,089	50,000	0	150,000
550300 -OG002	Memorial Garden Improvements	0	49,988	0	0	0
41013500- 550300 -PD001	BWC & Cruiser Video Replacement	118,237	47,484	47,484	47,484	47,484
550300 -PD002	K9 Replacement	0	0	40,000	17,778	35,000
550300 -PD003	JAV Replacement	0	0	0	0	40,000
550300 -PD004	Taser Less Lethal Replacement	0	0	0	0	90,000
550300	Justice Center Space Study	24,530	0	0	0	0
41016000- 570000	Equipment Acquisition	422,820	882,500	909,000	700,000	1,178,500
41016200- 550300 -CCI24	CDBG Critical Infrastructure 2024	0	0	189,200	91,683	189,867
550300 -CCI25	CDBG Critical Infrastructure 2025	0	0	0	0	10,000
550300 -CDB25	2025 CDBG Street Improvements - Fair Ave	0	0	0	0	5,000
550300 -DZ003	T Hangar Pavement	54,422	0	0	0	0
550300 -ECENT	E Central Avenue Improvements	0	0	156,000	226,000	440,000
550300 -EWILL	US 36/E. William St. Corridor	11,248	0	0	0	0
550300 -OPW24	Pennsylvania Avenue	0	0	600,000	660,109	0
550300 -OPW24	Pennsylvania Ave Sidewalk Connector	0	0	200,000	0	0
550300 -OPW25	Merrick & Houk	0	0	0	0	600,000
550300 -PENCK	Penick Ave Connector	7,093	0	0	0	0
550300 -SK001	Sidewalk/ADA Improvements	78,297	0	25,000	0	25,000
550300 -ST001	Delaware County & Urban Resurfacing	97,215	0	0	0	0
550300 -ST008	US23 & Hull Drive Intersection Mods	8,036	565,186	0	0	0

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
550300	-ST011 Pollock Road Embankment	0	0	307,800		0
550300	-ST012 Pedestrian Systemic Safety	0	0	0	0	212,599
550300	-SWMLG Sawmill Extension Phase G	3,283,049	2,625,509	488,000	3,292,688	0
41016400-	550300 -TR003 Citywide Signals	1,064,147	740,263	0	808,582	0
550300	-TR005 US36 & Carson Farms Signal	0	0	0	395,000	0
550300	-TR006 W William St & Liberty Rd Traffic Signal	0	0	65,000	57,906	0
41016600-	523100 -STSCP Streetscape Design	0	0	0	0	50,000
523100	-ST013 High Injury Network Safety Study	0	0	0	0	250,000
523100	-ST015 MORPC SS4A Safety Demonstration	0	0	0	0	30,000
41016800-	550310 -BCH01 City Hall Improvements	148,000	49,969	147,000	93,807	130,000
550310	-BFE01 FS 305 Building Improvements	9,790	0	0	0	0
550310	-BJC01 Justice Center Improvements	209,527	222,103	65,000	72,360	250,000
550310	-BMG01 Mingo Rec Center Improvements	0	51,893	40,000	26,065	12,000
550310	-BPW01 Public Works Building Improvements	0	100,311	32,500	17,720	65,000
41017000-	550300 Airport Capital	12,734	0	0	0	0
550300	-DZ002 Hangars D, E, & F Taxilane Reconstruction	0	0	0	0	65,560
550300	-DZ007 Above Ground Fuel Farm	0	24,859	0	11,507	0
550300	-DZ008 AWOS Replacement	0	0	313,500	313,500	0
550300	-DZ04A Apron A Expansion	34,398	0	0	166,613	0
550300	-DZ04B Apron B Rehabilitation	0	16,149	0	850	0
	Total Expenditures	6,918,511	10,234,880	8,611,184	11,972,520	8,797,298
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,694,487	1,215,627	3,092,256	828,566	1,263,107

2025 BUDGET DETAIL

FUND: OPWC PROJECT CAPITAL FUND

The OPWC Project Capital Fund is used to account for the capital improvements funded, at least, in part by the Ohio Public Works Commission.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	150,000	140,688	140,688	140,688
41200403- 420700	-OPW21 OPWC State Grant	36,863	0	0	0	0
420700	-OPW22 OPWC State Grant	359,790	46,030	0	0	0
420700	-OPW24 OPWC State Grant	0	0	450,000	450,000	0
420700	-OPW25 OPWC State Grant	0	0	0	0	450,000
420800	-OPW21 OPWC County Grant	150,000	0	0	0	0
420800	-OPW22 OPWC County Grant	150,000	0	0	0	0
420800	-OPW24 OPWC County Grant	0	0	150,000	150,000	0
420800	-OPW25 OPWC County Grant	0	0	0	0	150,000
	Total Revenue	696,653	46,030	600,000	600,000	600,000
41241200- 523100	-OPW24 2024 OPWC - Design Work	0	7,246	0	0	0
550300	-OPW21 2021 OPWC Project	36,863	2,065	0	0	0
550300	-OPW22 2022 OPWC Project	509,790	46,030	0	0	0
550300	-OPW24 2024 OPWC - Pennsylvania Avenue	0	0	600,000	600,000	0
550300	-OPW25 2025 OPWC - Houk & Merrick	0	0	0	0	600,000
	Total Expenditures	546,653	55,342	600,000	600,000	600,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	150,000	140,688	140,688	140,688	140,688

2025 BUDGET DETAIL

FUND: POINT PROJECT CAPITAL FUND

The Point Project Capital Fund is used to account for the capital improvements related to removing and replacing the railroad bridge on East William Street including associated grant activity.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	387,387	487,429	2,652,311	2,652,311	519,964
41500023- 430100	-POINT Investment Income	0	0	0	21,983	0
41500025- 493010	-POINT Debt Proceeds	0	7,000,000	5,000,000	10,000,000	4,750,000
493020	-POINT City Funds	0	0	0	0	0
41500403- 420600	-POINT ODOT Safety Grant (90/100)	571,732	2,000,000	0	0	0
420600	-POINT TRAC Grant (75/25)	0	128,369	19,739	33,720	0
480100	-POINT Donations	100,000	100,000	0	100,000	0
483100	-POINT Berkshire JEDD I Tax Receipts	191,158	138,790	140,177	204,750	220,970
483100	-POINT Conduit Reimbursements	40,000	82,853	0	41,426	0
483120	-POINT Outlet Center NCA (1.5 mills)	55,598	55,598	56,153	0	57,838
483125	-POINT Berkshire JEDD II Tax Receipts	0	10,547	40,000	7,855	15,770
	Total Revenue	958,487	9,516,155	5,256,070	10,387,751	5,044,578
41541500- 523100	-POINT Professional Services	278,387	130,279	45,000	85,735	60,000
550100	-POINT Land	310,000	0	0	0	0
550300	-POINT Right of Way Acquisition	270,058	0	0	0	0
550300	-POINT Construction	0	7,172,892	0	16,568	0
550300	-POINT Private Utility Relocation	0	0	0	0	0
550300	-POINT Debt Service	0	0	0	0	0
550300	-POINT Railroad Force Account	0	0	0	0	0
570000	Transfer to GBR	0	0	0	0	0
580100	Debt Principal	0	0	7,000,000	12,000,000	5,000,000
580200	Debt Interest	0	48,101	305,400	417,795	224,375
	Total Expenditures	858,445	7,351,272	7,350,400	12,520,098	5,284,375
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	487,429	2,652,311	557,981	519,964	280,167

2025 BUDGET DETAIL

FUND: FAA AIRPORT GRANT

The FAA Airport Grant Fund is used to account for the City's relocation of the runways and renovations at the Municipal Airport.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	9,209	109,910	1,405,261	1,405,261	195,125
43000025- 491010	Note Issue	0	1,700,000	0	0	0
43000353- 420600	Federal Funds	473,892	0	0	0	0
420600 -DZ002	Federal Funds - Hangars D, E, & F	0	0	0	0	560,538
420600 -DZ04A	Federal Funds - Apron A	0	13,396	2,999,027	2,949,551	0
420600 -DZ04B	Federal Funds - Apron B	0	0	0	0	0
420700	State Funds	0	0	0	0	0
420700 -DZ002	State Funds - Hangars D, E, & F	0	0	0	0	29,502
420700 -DZ04A	State Funds - Apron A	0	0	137,960	121,797	0
420700 -DZ04B	State Funds - Apron B	0	72,368	435,937	323,981	0
494030	General Fund Advance	80,000	0	0	0	0
	Total Revenue	553,892	1,785,764	3,572,924	3,395,328	590,040
43017000- 550300 -DZ002	Hangars D, E, & F Taxilane Reconstruction	0	0	0	0	590,040
550300 -DZ003	T-Hangar A,B,&C Resurfacing	385,000	0	0	0	0
550300 -DZ04A	Apron A Rehabilitation	0	14,855	0	2,888,254	0
550300 -DZ04B	Apron B Rehabilitation	0	381,761	0	17,211	0
550300	Capital Outlay	68,191	13,797	0	0	0
570500	Advance back to General Fund	0	80,000	0	0	0
580100	Debt Principal	0	0	1,700,000	1,700,000	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	453,191	490,413	1,700,000	4,605,465	590,040
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	109,910	1,405,261	3,278,185	195,125	195,125

2025 BUDGET DETAIL

FUND: FAA AIRPORT AIP GRANT FUND

The FAA Airport AIP Grant Fund accounts for funds allocated to general aviation airports by the FAA for use with approved airport improvements. The City must provide a 10% match for these grant funds.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	83,532	0	0	0	0
43100353- 420700	ODOT State Funds	0	0	0	0	0
420600	Federal Funds	218,635	0	0	0	0
43100025- 493020	City Transfer	0	0	0	0	0
	Total Revenue	218,635	0	0	0	0
43117000- 550310 -DZ003	Maintenance Bldg Improvements	0	0	0	0	0
550300 -DZ003	T-Hangar Pavement Area Resurfacing	302,168	0	0	0	0
	Total Expenditures	302,168	0	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	0	0	0

2025 BUDGET DETAIL

FUND: EQUIPMENT REPLACEMENT

The Equipment Replacement Fund is used to account for the City's replacement of major equipment, mainly for the Public Works, Parks, Police and Fire Departments and the airport.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	109,986	287,104	276,338	276,338	267,373
44000025- 493020	Transfer In	422,820	882,500	909,000	909,000	1,178,500
	Total Revenue	422,820	882,500	909,000	909,000	1,178,500
44012000- 550320	Parks Equipment Acquisition	16,000	274,967	116,000	90,424	168,000
44012600- 550320	Cemetery	0	31,819	18,000	17,381	18,500
44013500- 550320	Police Equipment Acquisition	36,720	286,769	400,000	451,479	420,000
44016200- 550320	SMR Equipment Acquisition	113,563	231,015	0	0	522,000
44016400- 550320	Traffic Equipment Acquisition	0	0	285,000	284,814	0
44016600- 550320	Engineering Equipment Acquisition	11,640	0	0	0	0
44016800- 550320	Facilities Equipment Acquisition	0	49,206	65,000	51,974	0
44017000- 550320	Airport Equipment	0	0	25,000	21,894	50,000
44017200- 550320	Fleet Maintenance Equipment	67,778	19,490	0	0	0
	Total Expenditures	245,702	893,266	909,000	917,966	1,178,500
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	287,104	276,338	276,338	267,373	267,373

2025 BUDGET DETAIL

FUND: FIRE/EMS CAPITAL

The Fire/EMS Capital Fund is used to account for the City Fire Department's capital projects and purchases and the revenue/debt necessary to pay for them.

<i>Org-Object</i>	<i>Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
		Fund Balance - January 1st	0	0	0	0	1,995,209
44500025-	491010	Debt Proceeds	0	0	15,000,000	2,000,000	17,500,000
	493020	Transfer In	0	0	4,424,132	3,424,132	2,000,000
		Total Revenue	0	0	19,424,132	5,424,132	19,500,000
44514500-	550300	New Equip/Capital Outlay	0	0	113,235	89,788	40,000
	550300 -FD002	Sprinkler Grant	0	0	0	0	0
	550310 -FD001	Training Tower	0	0	1,500,000	0	2,000,000
	550310 -FD301	Station 301 AC Unit	0	0	65,000	0	70,000
	550310 -FD305	Station 305 Construction	0	0	14,000,000	0	17,000,000
	550320	CIP Equipment	0	0	607,147	201,542	90,000
	580100	Note Principal	0	0	3,000,000	3,000,000	2,000,000
	580200	Note Interest	0	0	138,750	137,594	89,750
		Total Expenditures	0	0	19,424,132	3,428,923	21,289,750
		<i>Carryover PO's</i>					
		Fund Balance - December 31st	0	0	0	1,995,209	205,459

2025 BUDGET DETAIL

FUND: NORTHWEST NCA

The Northwest NCA Fund accounts for the revenues and expenditures associated with the Northwest New Community Authority which will be formed with the purpose of offsetting the City's obligations for public infrastructure costs.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	0	396,095	396,095	92,703
46000022- 414200	Comm Auth Charges	0	0	0	0	40,000
46000401- 460100	Transportation Fees	0	0	144,000	144,000	0
471300 -LUCYR	Developer Fees	0	396,095	40,000	40,000	230,000
471300 -PRKVV	Developer Fees	0	0	390,000	390,000	75,000
	Total Revenue	0	396,095	574,000	574,000	345,000
46046000- 523100	Professional Services	0	0	0	166	305,000
523100 -NW001	Merrick Phase 1 Design	0	0	580,000	663,084	0
523100 -NW002	Merrick Phase 2 Design	0	0	285,000	193,792	0
550300 -NW002	Railroad Costs	0	0	105,000	20,350	0
560115	NCA Distribution Schools	0	0	0	0	11,250
560420	City Distribution	0	0	0	0	18,750
580100	Bond Principal	0	0	0	0	0
580200	Note Interest	0	0	0	0	0
580200	Bond Interest	0	0	0	0	0
	Total Expenditures	0	0	970,000	877,392	335,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	396,095	95	92,703	102,703

2025 BUDGET DETAIL

FUND: TRANSPORTATION FEES

The City collects transportation fees as development occurs for the purpose of transportation improvements caused by the development.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
46500025- 493020-	Transfer from Project Trust	0	0	0	0	0
46500401- 460100-	Transportation Fees	0	0	0	0	0
460100-	Developer Fees	0	0	0	0	50,000
	Total Revenue	0	0	0	0	50,000
46546500- 523100 -NW01A	Merrick Phase 1A Design	0	0	0	0	0
550300	Capital Outlay	0	0	0	0	50,000
580100	Bond Principal	0	0	0	0	0
580200	Bond Interest	0	0	0	0	0
	Total Expenditures	0	0	0	0	50,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	0	0	0

2025 BUDGET DETAIL

FUND: PARK IMPACT FEES IMPROVEMENT

The Park Impact Fees Improvement Fund is used to improve the level of service at the City's public parks brought on by new development and increased housing. Residential development pays an impact fee of \$1,226 per new house.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	2,490,490	2,615,493	3,232,215	3,232,215	4,183,450
49100023-	430100 Investment Income	15,303	81,545	60,000	134,135	80,000
49100251-	460100 Park Impact Fees	551,700	660,154	700,000	1,253,785	1,250,000
49100252-	420700 State Grant Income	113,000	0	0	0	0
	420800 Local Grant Income	15,000	0	0	0	0
	483100 Reimbursements	0	6,575	0	0	0
	Total Revenue	695,003	748,274	760,000	1,387,920	1,330,000
49112000-	523100 Professional Services	0	4,513	0	40,485	0
	529310 Bank Fees	0	0	1,000	0	0
	550100 Land Purchases	260,841	0	0	0	0
	550300 Merrick-Smith Park Ped Crossing	17,586	652	0	0	0
	550300 -CNR25 CDBG Neigh. Revital. Design	0	0	25,000	2,739	0
	550300 -PK009 Unity Park Improvements	103,679	32,286	100,000	0	800,000
	550300 -PK010 Ravines at Olentangy - New Park	0	0	400,000	250,635	0
	550300 -PK011 Mill Run Park - Disc Golf	0	0	100,000	0	80,000
	550300 -PK012 Parks Maintenance Building	0	0	0	0	850,000
	550300 -PK013 Curve Road Athletic Fields	0	0	0	0	1,000,000
	550300 -TL001 Central Avenue Pedestrian Corridor	92,003	1,400	0	0	0
	550300 -TL004 Olentangy River Walk - Mingo	32,350	7,412	0	0	0
	550300 -TL005 Delaware Run Greenway	0	41,450	200,000	0	0
	550300 -TL006 Mingo Trail (US23 - Cottswold to 315)	50,000	0	0	0	0
	550300 -TL007 Downtown Olentangy River Trail	8,637	41,113	730,000	0	0
	550300 -TL008 Mill Run Trail Improvements	0	0	70,000	36,325	0
	550300 -TL009 Smith Park Trail	0	0	40,000	20,000	0
	550300 -TL010 Oakhurst Trail (BROPATH)	0	0	140,000	0	40,000
	560020 Refunds	4,904	2,726	5,000	86,502	5,000
	Total Expenditures	570,000	131,552	1,811,000	436,686	2,775,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	2,615,493	3,232,215	2,181,215	4,183,450	2,738,450

2025 BUDGET DETAIL

FUND: POLICE IMPACT FEE IMPROVEMENT

The Police Impact Fees Improvement Fund is used to improve the level of service from the City's Police force brought on by new development and increased housing. Residential development pays an impact fee of \$162 per new house.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	452,923	445,156	396,572	396,572	388,642
49200151- 460100	Police Impact Fees	119,141	171,405	190,000	197,765	200,000
49200023- 430100	Investment Income	2,931	12,863	10,000	17,092	10,000
	Total Revenue	122,072	184,268	200,000	214,857	210,000
49213500- 523100	Professional Services	0	538	1,000	4,830	0
529310	Bank Fees	0	0	150	150	150
550300	Capital Outlay	0	101,028	81,250	81,215	75,000
560020	Refunds	648	162	1,000	11,818	1,000
570000	Transfer Bond Fund - Justice Center Debt	129,191	131,123	124,775	124,775	125,419
	Total Expenditures	129,839	232,852	208,175	222,788	201,569
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	445,156	396,572	388,397	388,642	397,073

2025 BUDGET DETAIL

FUND: FIRE IMPACT FEE IMPROVEMENT

The Fire Impact Fees Improvement Fund is used to improve the level of service from the City's Fire Department brought on by new development and increased housing. Residential development pays an impact fee of \$314 per new house.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	798,552	1,040,245	959,871	959,871	896,674
49300151- 460100	Fire Impact Fees	237,258	373,035	420,000	401,509	405,000
49300023- 430100	Investment Income	5,691	31,595	28,000	39,733	30,000
	Total Revenue	242,949	404,630	448,000	441,242	435,000
49314500- 523100	Professional Services	0	1,155	25,000	10,359	0
529310	Bank Fees	0	0	300	0	0
560020	Refund	1,256	314	2,200	23,205	3,000
570000	Transfer Bond Retirement Fund 304	0	284,000	281,000	281,000	282,800
570000	Transfer Bond Retirement Fund 303	0	199,535	189,875	189,875	190,855
	Total Expenditures	1,256	485,004	498,375	504,440	476,655
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,040,245	959,871	909,496	896,674	855,019

2025 BUDGET DETAIL

FUND: MUNICIPAL IMPACT FEE IMPROVEMENT

The Municipal Impact Fees Improvement Fund is used to expand the capacity of the City's municipal facilities. Residential development pays an impact fee of \$366 per new house.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	628,611	869,192	854,195	854,195	884,576
49400023- 430100	Investment Income	4,667	27,648	24,000	37,059	25,000
49400101- 460100	Municipal Impact Fees	251,015	380,508	420,000	446,809	445,000
484300	Transfer In Sewer Cap - Cherry St. Fac.	65,000	0	65,000	0	0
	Total Revenue	320,683	408,156	509,000	483,869	470,000
49416800- 523100	Professional Services	0	879	2,000	7,881	0
529310	Bank Fees	0	0	250	0	250
560020	Refund	1,464	366	3,000	26,907	5,000
570000	Transfer Bond Fund - PW/Justice Bldgs	78,638	79,814	75,950	75,950	76,342
570000	Transfer Bond Fund - City Hall Annex	0	342,094	342,750	342,750	133,750
	Total Expenditures	80,102	423,153	423,950	453,488	215,342
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	869,192	854,195	939,245	884,576	1,139,234

2025 BUDGET DETAIL

FUND: GLENN ROAD SOUTH CONSTRUCTION FUND

The Glenn Road South Construction Fund accounts for costs incurred with the construction of Glenn Road from the northern point of the Glenn Ross development south 8,700 feet to the intersection with US Route 23.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	1,955,172	1,972,287	2,056,557	2,056,557	2,208,066
49600022- 414200 -SGLEN	Community Authority Fees	766,787	869,791	985,402	986,776	1,432,991
49600401- 460100 -SGLEN	Transportation Impact Fees	28,000	0	0	0	0
471300 -SGLEN	Developer Payments	0	0	0	0	0
483100 -SGLEN	County Storm Reimbursement	0	0	0	0	0
49600025- 492010	Land Sale	0	0	0	0	0
49600023- 430100	Investment Income	14,379	66,531	60,000	91,282	50,000
	Total Revenue	809,165	936,322	1,045,402	1,078,059	1,482,991
49649600- 523100	Professional Services	0	0	0	0	0
529310	Bank Fees	0	0	750	0	0
550300 -SGLEN	Construction Glenn Road Phase 1E	0	0	0	0	0
560020 -SGLEN	Transportation Fee Refunds	3,000	3,003	5,000	7,000	5,000
580100 -SGLEN	Bond Principal	600,000	690,000	795,000	795,000	860,000
580200 -SGLEN	Bond Interest	189,050	159,050	124,550	124,550	84,800
	Total Expenditures	792,050	852,053	925,300	926,550	949,800
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,972,287	2,056,557	2,176,659	2,208,066	2,741,257

2025 BUDGET DETAIL

FUND: GLENN ROAD NORTH CONSTRUCTION FUND

The Glenn Road North Construction Fund accounts for costs incurred with the construction of Glenn Road from Curve Road 5,500 feet north to US Route 36/37.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	267,867	254,225	217,908	217,908	201,354
49800022- 414200 -NGLEN	Comm Auth Charges	159,810	148,712	182,079	181,823	235,266
49800023- 430100 -NGLEN	Investment Income	2,043	8,466	7,500	7,718	2,000
	Total Revenue	161,853	157,178	189,579	189,541	237,266
49849800- 523100 -NGLEN	Professional Services	0	0	0	0	0
529310	Bank Fees	0	0	110	0	0
580100 -NGLEN	Bond Principal	100,000	120,000	135,000	135,000	145,000
580200 -NGLEN	Bond Interest	75,495	73,495	71,095	71,095	67,720
	Total Expenditures	175,495	193,495	206,205	206,095	212,720
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	254,225	217,908	201,282	201,354	225,900

2025 BUDGET DETAIL

FUND: TERRA ALTA NCA

The Terra Alta NCA Fund accounts for the revenues and expenditures associated with the Terra Alta NCA which was privately formed by the developer for which the City will receive a portion of the assessed millage on the development.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	0	0	0	24,789
49900022- 414200 -TERRA	Comm Auth Charges	0	0	0	24,789	50,000
	Total Revenue	0	0	0	24,789	0
49949900- 523100 -TERRA	Professional Services	0	0	0	0	0
580100 -TERRA	Bond Principal	0	0	0	0	0
580200 -TERRA	Bond Interest	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	0	24,789	0

2025 BUDGET DETAIL

FUND: GOLF COURSE
 DEPARTMENT: HIDDEN VALLEY GOLF COURSE

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		219,224	323,784	288,732	288,732	220,694		
50100651- 472210	-GC001 Green Fees	128,693	187,875	175,000	175,000	175,000	0.0%	0.0%
472210	-GC002 Cart and Club Rental	66,900	84,730	80,000	80,000	80,000	0.0%	0.0%
472210	-GC003 League Fees	3,919	5,468	5,500	2,100	2,500	-54.5%	19.0%
472210	-GC004 Memberships	32,036	48,392	41,000	41,000	41,000	0.0%	0.0%
472210	-GC005 Driving Range	11,605	14,784	14,200	16,000	15,000	5.6%	-6.3%
472210	-GC006 Concessions	9,580	15,270	14,800	15,500	15,000	1.4%	-3.2%
472210	-GC007 Merchandise Sales	2,850	3,597	3,500	3,800	3,500	0.0%	-7.9%
472320	Alcohol Sales	7,578	9,945	9,500	11,200	11,000	15.8%	-1.8%
484200	Miscellaneous	381	531	550	383	500	-9.1%	30.5%
Total Revenue		263,541	370,591	344,050	344,983	343,500	-0.2%	-0.4%
Total Expenditures		158,981	405,644	432,607	413,020	409,353	-5.4%	-0.9%
<i>Carryover PO's</i>								
Fund Balance - December 31st		323,784	288,732	200,175	220,694	154,841		
50113200- 510000	Wages	57,647	117,524	124,233	124,233	129,505	4.2%	4.2%
510500	Overtime Wages	105	398	500	1,319	1,500	200.0%	13.7%
511100	PERS	8,085	16,509	17,463	17,463	18,341	5.0%	5.0%
511300	Medicare	843	1,676	1,809	1,809	1,900	5.0%	5.0%
511400	Workers Compensation	0	1,217	0	0	1,310	100.0%	100.0%
511600	Health Insurance	0	17,462	18,823	18,823	19,761	5.0%	100.0%
511650	Dental Insurance	0	587	731	731	716	-2.1%	-2.1%
511700	Life Insurance	0	72	101	101	103	2.0%	2.0%
511750	Vision Insurance	0	0	43	43	43	0.0%	0.0%
520110	Clothing	146	556	800	371	800	0.0%	115.4%
521000	Cellular Telephones	0	300	360	360	360	0.0%	0.0%
521100	Electric	3,918	5,772	5,916	6,562	6,800	14.9%	3.6%
523100	Professional Services	2,165	2,693	2,500	2,500	2,750	10.0%	10.0%
523175	Operations Chargeback to PNR	28,474	0	0	0	0	100.0%	100.0%
526000	Travel/Training	0	0	600	0	600	0.0%	100.0%
526100	Memberships and Dues	411	511	1,000	845	1,000	0.0%	18.3%
527010	Maintenance of Equipment	34	0	4,500	0	4,500	0.0%	100.0%
527020	Maintenance of Facility	3,626	34,118	15,000	7,900	15,000	0.0%	89.9%
527210	Garage Rotary	11,124	14,000	17,000	17,000	20,400	20.0%	20.0%
527220	Information Technology Rotary	5,843	2,000	20,016	20,016	22,114	10.5%	10.5%
527230	Fleet Fuel Chargeback	0	0	112	112	500	346.4%	346.4%
527240	Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
529220	Sales Tax	1,299	1,871	2,000	2,000	2,250	12.5%	12.5%
529310	Bank Fees	0	11,027	10,000	18,500	19,000	90.0%	2.7%
531000	Office Supply	175	75	500	61	500	0.0%	719.9%
533000	Operating Supply	18,749	19,789	26,000	20,280	26,000	0.0%	28.2%
534020	Concession/Merchandise Supply	5,800	9,020	7,000	8,916	9,000	28.6%	0.9%
534040	Alcohol Purchases	2,110	3,040	4,000	3,986	4,500	12.5%	12.9%
539000	Small Equipment	2,999	472	1,600	1,100	1,600	0.0%	45.5%
550300	New Equip / Cap Outlay	5,350	58,917	30,000	29,938	25,000	-16.7%	-16.5%
550320	Equipment Replacements	0	86,039	119,500	107,978	73,000	-38.9%	-32.4%
560020	Refunds	77	0	500	72	500	0.0%	594.4%
TOTAL GOLF COURSE		158,981	405,644	432,607	413,020	409,353	-5.4%	-0.9%

**LINE ITEM DETAIL
GOLF COURSE FUND
HIDDEN VALLEY**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Travel Training	526000	\$600	Pesticide Applicator's CEU's
Memberships/ Dues	526100	\$1,000	CDL, Golf Course Superintendent's Association membership, Pesticide Certification, alcohol permit Ohio Turf Grass Foundation
Maintenance of Facility	527020	\$15,000	Clubhouse awning replacement
Operating Supply	533000	\$26,000	Purchase fertilizer, fuel and herbicide. Course kiosk. On line tee time software.
New Equip/ Cap Outlay	550300	\$25,000	Clubhouse Roof
Equipment Replacement	550320	\$73,000	Pickup Truck and Range Cart with Ball Picker

2025 BUDGET DETAIL

FUND: PARKING
DEPARTMENT: PARKING

The Parking Lots Fund is used to account for lots owned by the City and rented to businesses and for parking meter revenue and related expenses.

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	52,985	38,631	198,113	198,113	89,323		
52000025- 494030	Advance from General Fund	0	170,000	0	0	0	100.0%	100.0%
52000701- 440600	Parking Permits	0	1,325	1,500	15,111	17,000	1033.3%	12.5%
450350	Parking Fines	0	0	0	3,971	10,000	100.0%	151.8%
450355	Passport Parking Fines	0	0	0	22,911	30,000	100.0%	30.9%
476110	Meter Collections Street	0	775	70,000	17,481	18,000	-74.3%	3.0%
476115	Mobile App Collections Street	0	0	70,000	30,996	32,000	-54.3%	3.2%
476120 -LT001	Meter Collections Lot #1	6,932	7,130	16,500	8,416	9,000	-45.5%	6.9%
476120 -LT002	Meter Collections Lot #2	1,253	1,488	3,400	1,414	2,000	-41.2%	41.5%
476120 -LT003	Meter Collections Lot #3	12,412	13,076	29,800	16,297	17,000	-43.0%	4.3%
476120 -LT004	Meter Collections Lot #4	13,665	13,850	31,400	14,208	15,000	-52.2%	5.6%
476125 -LT001	Mobile App Collections Lot #1	626	1,171	2,100	2,329	3,000	42.9%	28.8%
476125 -LT002	Mobile App Collections Lot #2	132	316	450	5,661	7,800	1633.3%	37.8%
476125 -LT003	Mobile App Collections Lot #3	2,924	4,653	8,200	26,731	36,000	339.0%	34.7%
476125 -LT004	Mobile App Collections Lot #4	3,394	5,235	9,000	20,526	25,000	177.8%	21.8%
483100	Reimbursements	0	0	0	0	0	100.0%	100.0%
	Total Revenues	41,339	219,021	242,350	186,052	221,800	-8.5%	19.2%
52013700- 510000	Wages	0	0	69,091	20,439	68,422	-1.0%	234.8%
510500	Overtime	0	0	0	171	0	100.0%	-100.0%
511100	PERS	0	0	9,673	2,885	9,579	-1.0%	232.0%
511300	Medicare	0	0	1,002	299	992	-1.0%	231.9%
511400	Workers Compensation	0	0	0	0	684	100.0%	100.0%
520100	Uniform	0	0	1,000	0	1,200	20.0%	100.0%
521100 -LT001	Electric - Lot #1	396	396	400	396	450	12.5%	13.6%
521100 -LT002	Electric - Lot #2	396	396	400	396	450	12.5%	13.6%
521100 -LT003	Electric - Lot #3	975	975	1,000	975	1,100	10.0%	12.8%
521100 -LT004	Electric - Lot #4	1,200	1,200	1,200	1,200	1,300	8.3%	8.3%
523100	Professional Services	19,788	19,896	50,000	82,835	57,000	14.0%	-31.2%
523500 -LT002	Rent of Parking Lot	659	1,549	2,500	7,025	2,500	0.0%	-64.4%
523500 -LT003	Rent UM Church	504	1,065	1,500	1,341	1,500	0.0%	11.9%
523500 -LT009	Church Rent - Lot #9	10,512	10,512	10,512	6,300	10,512	0.0%	66.9%
527010 -LT001	Maintenance of Equipment - Lot #1	254	356	625	592	700	12.0%	100.0%
527010 -LT002	Maintenance of Equipment - Lot #2	134	168	625	461	700	12.0%	18.2%
527010 -LT003	Maintenance of Equipment - Lot #3	224	372	625	527	700	12.0%	32.9%
527010 -LT004	Maintenance of Equipment - Lot #4	204	428	625	592	700	12.0%	18.2%
527220	Information Technology Rotary	0	0	6,672	6,672	7,371	10.5%	10.5%
527240	Facility Maintenance	0	0	0	0	2,934	100.0%	100.0%
529210 -LT001	Taxes - Lot #1	3,025	2,937	3,200	3,974	4,100	28.1%	3.2%
529210 -LT003	Taxes - Lot #3	3,158	3,067	3,300	3,782	3,900	18.2%	3.1%
529210 -LT004	Taxes - Lot #4	4,266	4,143	4,500	6,013	6,200	37.8%	3.1%
529310	Bank Fees	0	0	2,500	23,270	30,000	1100.0%	28.9%
533000	Operating Supply	0	99	2,500	174	2,500	0.0%	1340.1%
550300	Capital Outlay	0	11,981	50,000	49,594	20,000	-60.0%	-59.7%
550320	New Equipment	0	0	40,000	40,929	0	-100.0%	-100.0%
570000	Transfer to General	10,000	0	0	0	0	100.0%	100.0%
570500	Advances Out	0	0	34,000	34,000	36,000	5.9%	5.9%
	Total Expenses	55,693	59,539	297,450	294,842	271,494	-8.7%	-7.9%
	<i>Carryover PO's</i>							
	Fund Balance - December 31st	38,631	198,113	143,013	89,323	39,629	100.0%	-27.8%

**LINE ITEM DETAIL
PARKING LOTS FUND
PARKING**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$68,422	Wages for 2 PPT parking control officers
Professional Services	523100	\$57,000	Phase II of the parking study
Capital Outlay	550300	\$20,000	Maintenance of lot surfaces
Advances Out	570500	\$36,000	Repayment to the General Fund

2025 BUDGET DETAIL

FUND: STORMWATER
 DEPARTMENT: STORMWATER DIVISION

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	895,682	1,452,401	1,140,598	1,140,598	805,822		
52300023- 430100	Investment Income	9,088	28,752	25,000	37,447	25,000	0.0%	-33.2%
52300551- 481200	Stormwater Fees	1,568,144	1,628,354	1,680,000	1,639,643	1,803,607	7.4%	10.0%
481300	Collection Agency	6,504	344	500	355	500	0.0%	41.0%
484300	Miscellaneous	4,869	18,495	20,000	2,295	2,500	-87.5%	8.9%
52300552- 483100	Reimbursements	0	500	0	500	0	100.0%	-100.0%
52300553- 420700	State Grant	0	2,149	0	0	0	100.0%	100.0%
	Total Revenue	1,588,605	1,678,594	1,725,500	1,680,240	1,831,607	6.1%	9.0%
52319200- 510000	Wages	201,344	232,288	342,643	298,768	399,006	16.4%	33.6%
510500	Overtime Wages	3,981	2,221	4,000	3,234	4,500	12.5%	39.1%
511100	PERS	28,028	31,280	48,530	41,170	56,491	16.4%	37.2%
511300	Medicare	2,926	3,149	4,865	4,038	5,649	16.1%	39.9%
511400	Workers Compensation	0	2,493	0	0	4,035	100.0%	100.0%
511600	Health Insurance	39,786	96,114	156,097	144,440	162,017	3.8%	12.2%
511650	Dental Insurance	0	3,183	6,082	5,539	5,973	-1.8%	7.8%
511700	Life Insurance	468	462	887	887	983	10.8%	10.8%
511750	Vision Insurance	0	0	367	331	403	9.8%	21.7%
520100	Uniform	2,409	2,270	2,800	2,236	7,000	150.0%	213.1%
520110	Clothing	1,163	1,898	2,800	1,973	0	-100.0%	-100.0%
521000	Cellular Telephone	(52)	300	1,000	1,070	2,200	120.0%	105.6%
521100	Electric	4,800	4,800	6,200	4,800	6,200	0.0%	29.2%
521200	Heat	4,687	2,555	7,000	2,531	6,500	-7.1%	156.8%
522000	Postage	4,430	4,883	5,200	6,324	6,817	31.1%	7.8%
523100	Professional Services	60,990	25,398	65,000	71,487	75,000	15.4%	4.9%
523104	Utility Billing Fees	0	2,664	4,000	6,288	7,200	80.0%	14.5%
523175	Chargeback - General Fund	48,665	53,000	56,746	56,746	0	-100.0%	-100.0%
523310	Street Sweeping	64,206	1,810	15,000	0	0	-100.0%	100.0%
523620	Tipping Fees	0	12,668	20,000	20,000	20,000	0.0%	0.0%
526000	Travel/Training/Safety/Security	315	4,645	3,600	3,664	5,000	38.9%	36.5%
526200	License & Other Fees	90	160	350	160	350	0.0%	118.8%
527010	Maintenance of Equipment	9,273	14,127	25,000	16,258	25,000	0.0%	53.8%
527020	Maintenance of Facility	1,076	1,523	8,400	5,250	9,000	7.1%	71.4%
527210	Garage Rotary	2,678	2,678	2,100	2,100	2,500	19.0%	19.0%
527215	Corrosion Prevention	0	126	252	252	252	0.0%	0.0%
527230	Fleet Fuel Chargeback	0	3,750	4,218	4,218	5,000	18.5%	18.5%
527240	Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
528000	Insurance Liability/Property	0	0	2,000	0	2,000	0.0%	100.0%
529310	Bank Fees	0	3,419	3,500	9,361	9,500	171.4%	1.5%
529500	Collection Fees	31	5	500	0	500	0.0%	100.0%
533000	Operating Supply	45,900	26,271	70,000	66,404	72,000	2.9%	8.4%
533035	Fuel Supply	3,277	316	0	0	0	100.0%	100.0%
537200	Maintenance Supply	28	121	900	44	1,000	11.1%	2152.3%
539000	Small Equipment	1,387	711	14,500	4,688	15,000	3.4%	220.0%
550300	New Equipment/Capital Outlay	0	0	15,500	18,031	35,500	129.0%	96.9%
570000	Transfer Out	500,000	1,375,000	1,438,615	1,138,615	1,000,000	-30.5%	-12.2%
580300	Lease Principal	0	74,108	58,734	58,734	61,530	4.8%	4.8%
580400	Lease Interest	0	0	15,375	15,375	12,579	-18.2%	-18.2%
	Total Expenditures	1,031,885	1,990,397	2,412,761	2,015,016	2,026,684	-16.0%	0.6%
	<i>Carryover PO's</i>							
	Fund Balance - December 31st	1,452,401	1,140,598	453,337	805,822	610,745		

**LINE ITEM DETAIL
STORMWATER FUND
STORMWATER DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$399,006	New Employee Added September 2024
Professional Services	523100	\$75,000	MS4 Engineering Services \$20,400; Asphalt Repairs \$12,000; Equipment Rental \$16,800; Utility Billing Lockbox Service \$5,200; Spoils Disposal Fees \$1,800; Lift Station SCADA \$800; Misc. Professional Services \$18,000
Travel/Training	526000	\$5,000	Licenses & Memberships \$400; OTCO and OWEA Professional Development \$300; Regulatory & Maintenance Training \$2,300; Stormwater Conference \$2,000.
Maintenance of Equipment	527010	\$25,000	Jet Truck Equipment Repairs \$12,500; CCTV Camera Van Equipment Repairs \$4,500; Miscellaneous Equipment Repairs \$8,000
Maintenance of Facility	527020	\$9,000	Mechanical, Structural, and Miscellaneous Upgrades/Repairs \$9,000
Operating Supply	533000	\$72,000	Repair Materials \$47,500; Concrete/CDF \$13,400; Asphalt \$11,100
Small Equipment	539000	\$15,000	Cordless Hand Tools \$2,000; CSE Equipment split w/Sewer \$1,750; Traffic Control Devices split w/Sewer \$1,500; Lifting & Securing Equipment split w/Sewer \$1,250; Security Equipment split w/Sewer \$1,000; Dewatering Pump & Equipment \$2,000; Miscellaneous Equipment \$5,500
Capital Outlay	550300	\$35,500	Sewer Jet Nozzles split w/Sewer \$4,000; CCTV Transporter & Camera split w/Sewer \$31,500;
Lease Payments	580#00	\$74,108	Street Sweeper

2025 BUDGET DETAIL

FUND: STORMWATER
 DEPARTMENT: STORMWATER CAPITAL PROJECTS

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Fund Balance - January 1st		778,422	843,230	729,413	729,413	622,972
52400025- 493020	Transfers In	500,000	1,375,000	1,438,615	1,138,615	1,000,000
494030 -SWMLG	Advances In	1,722,500	0	0	0	0
52400553- 420600	-SW016 Federal Grant	0	0	0	230,000	0
Total Revenues		2,222,500	1,375,000	1,438,615	1,368,615	1,000,000
52419400- 550300	-CNR25 CDBG Neighborhood Revitalization 2025	0	0	100,000	10,956	0
550300	-PENCK Penick Storm Extension	1,472	0	0	0	0
550300	-POINT The Point Storm Improvements	0	800,000	0	0	0
550300	-SW001 Inflow/Infiltration Remediation	469	0	0	0	0
550300	-SW004 Bernard Ave.	833,159	15,975	0	0	0
550300	-SW007 US 23 ODOT Culvert Repair	0	0	170,000	0	137,101
550300	-SW012 Storm Sewer Replacement	13,627	6,480	125,000	72,091	125,000
550300	-SW014 Vernon Avenue Ditch Cleaning	0	0	135,000	0	0
550300	-SW015 Liberty Rd Culvert Replacement	28,408	69,939	95,000	606,291	70,000
550300	-SW016 Hidden Valley Stream Restoration	0	13,086	0	441,218	0
550300	-SW017 Oak Grove Storm Pipe	0	0	500,000	0	100,000
550300	-SWMLG Sawmill Pkwy Phase G	1,280,556	238,837	0	0	0
570500	-SWMLG Advances Out	0	344,500	344,500	344,500	344,500
Total Expenses		2,157,692	1,488,817	1,469,500	1,475,056	776,601
<i>Carryover PO's</i>						
Fund Balance - December 31st		843,230	729,413	698,528	622,972	846,371

2025 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER ADMINISTRATION

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		2,821,366	2,039,397	2,250,133	2,250,133	2,316,477		
53000023- 430100	Investment Income	107,522	401,089	350,000	423,088	350,000	0.0%	-17.3%
53000451- 475100	Rental Income	0	0	0	48,000	24,000	100.0%	-50.0%
479210	Service Fees	101,690	97,718	100,000	105,846	100,000	0.0%	-5.5%
479220	Reconnect Fees	75,861	61,025	70,000	10,000	70,000	0.0%	600.0%
481200	Meter Charges	6,370,547	7,342,919	7,500,000	7,544,454	8,298,899	10.7%	10.0%
481300	Collection Agency	43,365	3,707	10,000	1,732	10,000	0.0%	477.3%
53000452- 484300	Miscellaneous	19,037	19,773	20,000	29,239	20,000	0.0%	-31.6%
Total Revenue		6,718,022	7,926,231	8,050,000	8,162,359	8,872,899	10.2%	8.7%
53018000-	Administrative Expenses	3,968,229	3,769,754	4,333,769	3,769,813	5,838,262	34.7%	54.9%
53018200-	Treatment Expenses	2,562,331	2,769,948	3,077,560	3,035,763	3,408,708	10.8%	12.3%
53018400-	Distribution Expenses	969,431	1,175,793	1,331,907	1,290,439	1,423,030	6.8%	10.3%
Total Expenditures		7,499,991	7,715,495	8,743,236	8,096,016	10,670,000	22.0%	31.8%
<i>Carryover PO's</i>								
Fund Balance - December 31st		2,039,397	2,250,133	1,556,897	2,316,477	519,376		
WATER ADMINISTRATION								
53018000- 510000	Wages	247,416	282,175	261,224	262,041	306,611	17.4%	17.0%
510500	Overtime Wages	0	0	0	214	0	100.0%	-100.0%
511100	PERS	33,374	34,718	36,571	35,936	42,926	17.4%	19.5%
511300	Medicare	3,463	3,984	3,788	3,656	4,446	17.4%	21.6%
511400	Workers Compensation	0	2,631	0	0	3,066	100.0%	100.0%
511600	Health Insurance	67,415	60,104	67,174	80,150	81,652	21.6%	1.9%
511650	Dental Insurance	0	2,170	2,694	2,991	2,932	8.8%	-2.0%
511700	Life Insurance	486	459	570	570	576	1.1%	1.1%
511750	Vision Insurance	0	0	194	194	194	0.0%	-0.2%
520100	Uniform	700	753	1,250	441	1,000	-20.0%	127.0%
521000	Cellular Telephones	913	1,348	2,000	1,188	1,750	-12.5%	47.3%
522000	Postage	39,870	44,127	60,000	56,915	61,355	2.3%	7.8%
523100	Professional Services	111,541	91,608	150,000	118,282	137,500	-8.3%	16.2%
523104	Utility Billing Fees	0	24,157	32,200	56,591	65,000	101.9%	14.9%
523175	Chargeback - General Fund	833,319	867,000	899,654	899,654	1,085,329	20.6%	20.6%
526000	Travel/Training	3,801	1,189	3,500	3,030	3,500	0.0%	15.5%
526100	Membership and Dues	658	407	1,000	400	1,000	0.0%	150.0%
527220	Information Technology Rotary	126,825	125,000	156,502	156,502	172,925	10.5%	10.5%
527240	Facility Maintenance Rotary	0	0	0	0	2,000	100.0%	100.0%
528000	Liability/Property Insurance	91,140	87,531	94,860	85,254	90,000	-5.1%	5.6%
529210	Real Estate Taxes	8,353	7,871	8,500	8,727	9,000	5.9%	3.1%
529310	Bank Fees	0	30,733	33,500	84,247	95,000	183.6%	12.8%
529500	Collection Charges	301	52	300	0	0	-100.0%	100.0%
531000	Office Supply	352	2,335	500	197	500	0.0%	154.3%
560020	Refunds	22,075	13,675	20,000	14,844	20,000	0.0%	34.7%
570000	Transfer - Water CIP	1,090,498	800,000	1,212,060	1,212,060	2,150,000	77.4%	77.4%
570000	Transfer - Plant CIP/Cap. Debt	1,285,729	1,285,727	1,285,728	685,728	1,500,000	16.7%	118.7%
TOTAL WATER ADMINISTRATIVE		3,968,229	3,769,754	4,333,769	3,769,813	5,838,262	34.7%	54.9%

LINE ITEM DETAIL
WATER FUND
WATER ADMINISTRATION Division

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$306,611	No additional admin staff or major reclassifications are being requested for 2025
Cellular Telephones	521000	\$1,750	Monthly mobile phone reimbursements and department hotspot devices
Professional Services	523100	\$137,500	Penry Road Wellfield Easement \$32,500; Penry Road Wellfield Monitoring \$20,000; Professional Engineering Services \$30,000; Legal Fees \$5,000; AMI Software Support \$12,000; Utility Billing Lockbox Services \$38,000
Travel/Training	526000	\$3,500	Yearly continuing education and professional organizational meetings for admin staff

2025 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER TREATMENT

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
53018200- 510000	Wages	619,077	710,290	667,166	667,748	700,990	5.1%	5.0%
510500	Overtime Wages	17,197	31,784	30,300	19,952	30,300	0.0%	51.9%
511100	PERS	87,298	91,927	97,645	94,475	102,381	4.9%	8.4%
511300	Medicare	8,677	10,004	10,113	9,426	10,604	4.9%	12.5%
511400	Workers Compensation	0	6,786	0	0	7,313	100.0%	100.0%
511600	Health Insurance	265,174	204,917	230,057	234,060	245,540	6.7%	4.9%
511650	Dental Insurance	0	7,535	9,086	9,085	8,904	-2.0%	-2.0%
511700	Life Insurance	1,272	960	1,352	1,352	1,368	1.2%	1.2%
511750	Vision Insurance	0	0	504	504	504	0.0%	0.0%
520100	Uniform	4,750	4,903	6,050	5,047	11,000	81.8%	117.9%
520110	Clothing, Safety, Security	3,148	3,392	5,000	3,322	0	-100.0%	-100.0%
521000	Cellular Telephone	1,126	1,320	1,500	1,320	1,600	6.7%	21.2%
521100	Electric	435,530	528,515	598,500	724,392	762,500	27.4%	5.3%
521200	Heat	47,112	35,930	85,000	29,344	70,000	-17.6%	138.6%
521300	Generator Fuel	3,211	2,920	8,000	2,769	8,000	0.0%	188.9%
523100	Professional Services	61,171	68,198	85,000	87,502	106,000	24.7%	21.1%
523630	Outside Lab	40,234	62,601	45,000	45,035	53,000	17.8%	17.7%
526000	Travel / Training	3,644	3,150	5,000	1,187	5,000	0.0%	321.3%
526100	Membership and Dues	925	803	1,800	924	1,800	0.0%	94.8%
526200	Licensing Fees	18,556	16,825	25,000	17,529	25,000	0.0%	42.6%
527010	Maintenance of Equipment	100,439	110,688	135,000	133,225	140,000	3.7%	5.1%
527020	Maintenance of Facility	130,599	93,543	141,000	131,144	172,000	22.0%	31.2%
527210	Garage Rotary	8,240	11,250	9,000	9,000	10,800	20.0%	20.0%
527215	Corrosion Prevention	0	252	504	504	504	0.0%	0.0%
527230	Fleet Fuel Chargeback	0	4,500	4,883	4,883	4,000	-18.1%	-18.1%
527240	Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
531000	Office Supply	1,265	888	1,600	979	1,600	0.0%	63.5%
533035	Fuel Supply	4,093	330	0	0	0	100.0%	100.0%
533210	Chemical Supply	508,675	633,012	740,000	678,895	751,000	1.5%	10.6%
533410	Lab Supply	30,020	25,371	30,000	24,997	30,000	0.0%	20.0%
537000	Repair Materials	13,568	14,360	20,000	15,388	22,000	10.0%	43.0%
537200	Fac.Maintenance Supply	3,748	4,337	5,000	4,336	6,000	20.0%	38.4%
539000	Small Equipment	2,000	6,460	3,500	4,498	4,000	14.3%	-11.1%
550300	New Equip / Cap Outlay	141,583	72,200	75,000	72,940	115,000	53.3%	57.7%
TOTAL WATER TREATMENT		2,562,331	2,769,948	3,077,560	3,035,763	3,408,708	10.8%	12.3%

**LINE ITEM DETAIL
WATER FUND
WATER TREATMENT DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$667,166	No changes in staff has been requested.
Electric	521100	\$598,500	Electric service for the water plant and wellfields \$762,500.
Professional Services	523100	\$85,000	Service agreements & annual PM programs \$65,000. SCADA programming assistance & water tank PM \$41,000.
Outside Lab	523630	\$45,000	OEPA lab analysis for water plant & well fields \$53,000.
Travel / Training	526000	\$5,000	Workshops and conferences for Ohio EPA contact hours \$5000.
Licensing Fees	526200	\$25,000	Ohio EPA annual fees for: WTP, CL2 RMP, NPDES, & staff OEPA water certifications \$25,000.
Maintenance of Equipment	527010	\$140,000	Chemical pump maintenance \$18,000; NF membrane cartridge filter maint. \$48,000; Membrane maint. \$8,500;
Maintenance of Facility	527020	\$172,000	AC drive maint. \$21,000; clearwell and cascade aerator maint. \$42,500; Facility maint. \$108,500.
Chemical Supply	533210	\$751,000	Orthophosphate \$161,092; ACH \$96,943; RO antiscalant
Capital Outlay	550300	\$115,000	New mower \$6000; New AC Drive \$22,500; New in-line mixer \$33,000; New on-line cl2 equipment \$37,000; New ORP equipment \$ 16,500.

2025 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
53018400- 510000	Wages	395,254	426,208	479,494	432,898	512,858	7.0%	18.5%
510500	Overtime Wages	14,350	11,714	15,800	7,342	15,800	0.0%	115.2%
511100	PERS	56,828	60,780	69,341	61,219	74,013	6.7%	20.9%
511300	Medicare	5,640	5,982	6,934	5,939	7,408	6.8%	24.7%
511400	Workers Compensation	0	4,638	0	0	5,287	100.0%	100.0%
511600	Health Insurance	163,407	179,675	201,711	204,918	212,025	5.1%	3.5%
511650	Dental Insurance	0	5,772	6,649	6,527	6,516	-2.0%	-0.2%
511700	Life Insurance	870	840	1,183	1,183	1,197	1.2%	1.2%
511750	Vision Insurance	0	0	360	360	360	0.0%	0.0%
520100	Uniform	2,539	3,096	3,200	2,771	9,300	190.6%	235.6%
520110	Clothing	2,591	1,630	3,500	3,007	0	-100.0%	-100.0%
521000	Cellular Telephone	2,806	3,819	4,200	3,617	4,300	2.4%	18.9%
521100	Electric	14,441	15,622	17,500	16,663	17,500	0.0%	5.0%
521200	Heat	4,687	2,555	5,700	2,527	5,500	-3.5%	117.7%
521300	Generator Fuel	0	0	500	0	500	0.0%	100.0%
523100	Professional Services	33,546	46,878	55,000	71,224	65,000	18.2%	-8.7%
523500	Rent	366	388	1,500	399	1,500	0.0%	276.3%
526000	Travel/Training/Safety/Security	716	567	2,000	600	2,500	25.0%	316.7%
526100	Memberships	85	95	250	100	250	0.0%	150.0%
526200	Licenses	91	129	500	150	600	20.0%	300.0%
527010	Maintenance of Equipment	2,627	15,269	3,700	3,917	4,000	8.1%	2.1%
527020	Maintenance of Facility	1,178	3,224	5,000	4,234	6,000	20.0%	41.7%
527210	Garage Rotary	35,844	38,000	43,600	43,600	52,100	19.5%	19.5%
527215	Corrosion Prevention	0	1,008	2,016	2,016	2,016	0.0%	0.0%
527230	Fleet Fuel Chargeback	0	42,900	37,769	37,769	32,000	-15.3%	-15.3%
527240	Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
533000	Operating Supply	142,819	156,759	210,000	211,837	245,000	16.7%	15.7%
533035	Fuel Supply	40,987	3,472	0	0	0	100.0%	100.0%
533110	Meter Replacement	43,275	143,019	125,000	131,250	100,000	-20.0%	-23.8%
537000	Repair Material	30	0	2,000	9	2,000	0.0%	23319.2%
539000	Small Equipment	4,452	1,753	7,500	6,806	7,500	0.0%	10.2%
550300	New Equip / Cap Outlay	0	0	20,000	27,560	30,000	50.0%	8.9%
TOTAL WATER DISTRIBUTION		969,431	1,175,793	1,331,907	1,290,439	1,423,030	6.8%	10.3%

**LINE ITEM DETAIL
WATER FUND
DISTRIBUTION SYSTEMS DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$512,858	Promotion of a meter tech I to meter tech III for re-establishment of meter crew lead position
Electric	521100	\$17,500	Electric costs for three elevated water storage tanks and for 241 Cherry Street Facility
Heat	521200	\$5,500	Natural gas costs for 241 Cherry Street Facility
Professional Services	523100	\$65,000	Laboratory analysis, OUPS program fees, equipment rental, emergency plumbing services, spoils disposal fees, materials fabrication, testing equipment calibration charges, service line boring projects, asphalt restoration projects, printed forms fabrication, excavation contractor services \$29,000; Emergency Contractor Services \$25,000; Engineering services \$11,000
Training/Security	526000	\$2,500	OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops
Operating Supply	533000	\$245,000	Water system maintenance & repair materials; brass goods (angle ball valves, dual check valves, dual check cartridges, curb valves, corporation valves, couplers, fittings), copper tubing, meter pits, pit castings \$120,500; main line valves, main valve boxes, main line couplers, main line fittings, main repair bands, ductile iron pipe, replacement fire hydrants, hydrant repair kits \$58,300; Stone, asphalt, concrete, topsoil \$56,200; Operating supplies; hardware items, plumbing materials, hydrant paint, marking paint, safety equipment, lubricants, hand and specialty tools, office and cleaning supplies \$8,000; Water Tank Equipment \$2,000
Meter Replacement	533110	\$100,000	New Residential Meters \$75,000; Meter Replacement \$25,000
New Equip/Cap Outlay	550300	\$30,000	Leak Correlation Equipment \$30,000;

2025 BUDGET DETAIL

FUND: WATER CONSTRUCTION

The Water Construction Fund accounts for maintenance related capital improvements within the water fund. Projects are taken from the five-year Capital Improvement Plan (CIP) adopted by City Council.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	630,750	738,670	1,847,726	1,847,726	1,129,951
53100025- 493020	Transfer from Water Fund	1,090,498	800,000	1,212,060	1,212,060	2,150,000
493020	Transfer from Water Fund Surcharge	1,285,729	1,285,727	1,285,728	185,728	1,500,000
493020	Transfer from Water Reserve	0	0	2,000,000	2,000,000	0
494030	Advances In from Water Cap	0	2,500,000	0	0	0
53100452- 483100	Reimbursements	0	9	0	0	0
	Total Revenues	2,376,227	4,585,736	4,497,788	3,397,788	3,650,000
53118000- 580100	OWDA Principal Debt Service - Plant	730,103	753,666	778,000	778,000	803,131
580200	OWDA Interest Debt Service - Plant	555,624	532,061	507,727	507,728	482,596
53118200- 550300 -WT020	Well Cleaning - Riverview, Penry	0	35,070	53,000	53,000	0
550310	Pressure Filter Improvements	0	452,344	3,000,000	1,600,000	0
550310 -WT003	Plant Maintenance	354,969	842,496	150,000	261,227	175,000
550310 -WT031	Plant Improvements	0	0	0	0	578,000
53118400- 523100 -WT030	Lead Service Line Mapping	0	0	0	298,750	0
550300	Waterline Replacements	0	0	0	0	0
550300 -CNR25	CDBG Neighborhood Revitalization 2025	0	0	50,000	5,478	0
550300 -POINT	The Point - Waterline	1,672	300,000	0	0	0
550300 -WT001	Elevated Tank Painting	0	0	0	0	1,390,000
550300 -WT002	Elevated Tank Maintenance	0	0	0	0	0
550300 -WT005	Fire Flow Improvement	77,598	125,105	180,000	5,469	180,000
550300 -WT006	Water Meter Replacement	20,010	1,690	25,000	41,839	25,000
550300 -WT008	Automated Meter Reading	0	6,471	0	0	0
550300 -WT010	Rt. 23 Turn Lane Improvements	159,382	2,212	0	5,726	0
550300 -WT019	Pennsylvania Ave. Waterline	224,986	271,855	0	58,346	0
550300 -WT021	S Franklin St. Waterline	51,244	28,598	125,000	0	0
550300 -WT024	Sandusky St. Waterline	92,719	0	0	0	0
550300 -WT027	N Franklin St. Waterline	0	125,113	0	0	0
550300 -WT028	Harrison St. Waterline	0	0	150,000	0	150,000
550320	Equipment Purchase	0	0	360,000	0	490,000
570500	Advances Out	0	0	500,000	500,000	500,000
	Total Expenses	2,268,307	3,476,680	5,878,727	4,115,563	4,773,727
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	738,670	1,847,726	466,787	1,129,951	6,224

2025 BUDGET DETAIL

FUND: WATER UTILITY RESERVE FUND

The Water Utility Reserve Fund was created in compliance with bond covenants from the last water bond issue. Operational reserves are transferred from the water operating fund to be used for future projects and oversizing projects.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	2,000,000	2,000,000	2,000,000	2,000,000	0
	Total Revenue	0	0	0	0	0
53318000- 570000	Transfer to Water Construction fund	0	0	2,000,000	2,000,000	0
	Total Expenditures	0	0	2,000,000	2,000,000	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	2,000,000	2,000,000	0	0	0

2025 BUDGET DETAIL

FUND: WATER CUSTOMER DEPOSIT

The Water Customer Deposit Fund is used to account for the City residents' water deposits. After 24 months of timely payments, the deposit is first applied to their account; the remainder refunded to the customer.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	114,053	121,299	139,909	139,909	139,909
53500451- 482100	Water Customer Deposits	8,858	20,506	45,000	4,267	45,000
	Total Revenue	8,858	20,506	45,000	4,267	45,000
53553500- 560030	Deposit Refunds	1,611	1,897	45,000	50,320	45,000
	Total Expenditures	1,611	1,897	45,000	50,320	45,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	121,299	139,909	139,909	93,856	139,909

2025 BUDGET DETAIL

FUND: WATER CAPACITY FEE

The Water Construction Fund accounts for capital improvements within the water fund. Projects are taken from the five-year Capital Improvement Plan adopted by City Council.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
Fund Balance - January 1st		12,996,970	11,954,731	6,387,926	6,387,926	7,125,954
53600451- 481400	Capacity Fees	2,358,082	3,034,844	2,610,000	5,211,693	5,000,000
53600452- 483100	Reimbursements	0	126	0	79	0
53600025- 494030	Advances In Water Construction Fund	0	0	500,000	500,000	500,000
494030 -SWMLG	Advances In CIP Fund	0	220,000	220,000	220,000	220,000
Total Revenues		2,358,082	3,254,969	3,330,000	5,931,772	5,720,000
53618000- 580100	OWDA Principal	430,531	444,942	459,842	459,841	475,246
	580200	320,220	305,809	290,910	290,910	275,505
53618400- 580100	G.O. Bond Principal	146,512	149,630	152,747	152,747	162,099
	580200	65,744	61,348	55,363	55,363	49,253
53618200- 550310	Pressure Filter Upgrade	0	1,362,068	0	879,114	0
53618400- 523120	Water Master Plan Update	0	0	0	223,550	0
	550300 -PENCK	3,582	0	0	0	0
	550300 -PU001	0	0	200,000	132,510	2,125,000
	550300 -SWMLG	711,699	1,060,156	150,000	1,134,748	
	550300 -WT007	124,467	0	200,000	35,600	200,000
	550300 -WT011	45,790	1,861,616	52,500	902,907	0
	550300 -WT013	34,623	95,048	3,900,000	69,446	0
	550300 -WT018	355,356	18,214	0	0	0
	550300 -WT022	42,148	69,161	0	50,548	0
	550300 -WT025	0	0	0	61,932	1,000,000
	550300 -WT026	0	888,871	0	10,456	0
	550300 -WT029	0	0	200,000	249,500	0
	550300 -NW001	0	0	0	0	0
	560020	19,648	4,912	0	484,572	0
	570500	0	2,500,000	0	0	0
	570500 -SWMLG	1,100,000	0	0	0	0
Total Expenses		3,400,321	8,821,774	5,661,362	5,193,744	4,287,103
<i>Carryover PO's</i>						
Fund Balance - December 31st		11,954,731	6,387,926	4,056,564	7,125,954	8,558,851

2025 BUDGET DETAIL

FUND: WASTEWATER
DEPARTMENT: ADMINISTRATION

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		7,401,132	8,113,975	9,484,982	9,484,982	9,949,115		
54000023- 430100	Investment Income	122,188	539,286	225,000	797,001	500,000	122.2%	-37.3%
54000501- 479110	Surcharges	81,675	83,563	95,000	66,015	85,000	-10.5%	28.8%
479120	Septage Receiving Charges	294,230	330,921	325,000	320,421	320,000	-1.5%	-0.1%
481200	Meter Charges	7,668,555	7,841,692	7,800,000	7,974,769	8,135,000	4.3%	2.0%
481300	Collection Agency	52,203	4,738	12,000	2,169	5,000	-58.3%	130.5%
492010	Sale of Assets	0	0	0	0	0	100.0%	100.0%
54000502- 420600	Federal Operating Grant	0	0	0	0	0	100.0%	100.0%
484300	Miscellaneous	23,393	8,881	1,000	1,003	1,000	0.0%	-0.2%
Total Revenue		8,242,244	8,809,080	8,458,000	9,161,378	9,046,000	7.0%	-1.3%
54018600-	Administrative Expenses	4,635,586	4,166,908	6,304,540	5,288,508	6,670,021	5.8%	26.1%
54018800-	Treatment Expenses	2,312,430	2,577,130	3,082,563	2,756,919	3,136,286	1.7%	13.8%
54019000-	Collection Expenses	581,386	694,034	834,997	651,819	846,582	1.4%	29.9%
Total Expenditures		7,529,402	7,438,072	10,222,100	8,697,245	10,652,889	4.2%	22.5%
<i>Carryover PO's</i>								
Fund Balance - December 31st		8,113,975	9,484,982	7,720,882	9,949,115	8,342,226		

WASTEWATER ADMINISTRATIVE

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
54018600- 510000	Wages	247,416	281,920	261,224	262,041	306,611	17.4%	17.0%
510500	Overtime Wages	0	0	0	214	0	100.0%	-100.0%
511100	PERS	33,374	34,718	36,571	35,936	42,926	17.4%	19.5%
511300	Medicare	3,465	3,983	3,788	3,656	4,446	17.4%	21.6%
511400	Workers Compensation	0	2,631	0	0	3,066	100.0%	100.0%
511600	Health Insurance	67,473	60,104	67,174	80,151	81,652	21.6%	1.9%
511650	Dental Insurance	0	2,170	2,694	2,992	2,932	8.8%	-2.0%
511700	Life Insurance	486	459	570	570	576	1.1%	1.1%
511750	Vision Insurance	0	0	194	194	194	0.0%	0.0%
520100	Uniforms	283	753	1,250	441	1,000	-20.0%	127.0%
521000	Cellular Telephone	1,075	1,348	2,500	1,320	2,000	-20.0%	51.5%
522000	Postage	39,870	44,127	50,000	56,915	61,355	22.7%	7.8%
523100	Professional Services	113,847	45,067	100,000	110,386	116,500	16.5%	5.5%
523104	Utility Billing Fees	0	24,157	32,500	45,768	46,683	43.6%	2.0%
523175	Chargeback - General Fund	791,339	823,000	922,742	922,742	1,166,182	26.4%	26.4%
526000	Travel/Training	3,038	465	4,000	3,615	4,000	0.0%	10.7%
526100	Membership and Dues	224	85	300	180	300	0.0%	66.7%
527220	Information Technology Rotary	82,939	80,000	96,133	96,133	131,898	37.2%	37.2%
527240	Facility Maintenance Rotary	0	0	0	0	2,000	100.0%	100.0%
528000	Liability/Property Insurance	107,812	103,547	112,200	100,849	110,000	-2.0%	9.1%
528100	Judgements	0	0	0	0	0	100.0%	100.0%
529310	Bank Fees	0	30,733	30,000	84,247	85,000	183.3%	0.9%
529500	Collection Charges	404	70	500	0	500	0.0%	100.0%
531000	Office Supply	145	2,570	200	157	200	0.0%	27.1%
570000	Transfer - Sewer CIP	1,500,000	974,129	2,860,000	2,160,000	1,000,000	-65.0%	-53.7%
570000	Transfer - Sewer Capacity Fund	1,642,398	1,650,871	1,720,000	1,320,000	3,500,000	103.5%	165.2%
TOTAL WASTEWATER ADMIN		4,635,586	4,166,908	6,304,540	5,288,508	6,670,021	5.8%	26.1%

**LINE ITEM DETAIL
WASTEWATER FUND
WASTEWATER ADMINISTRATION DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$306,611	No additional admin staff or major reclassifications are being requested for 2025
Cellular Telephone	521000	\$2,000	Monthly mobile phone reimbursements and department hotspot devices
Professional Services	523100	\$116,500	Professional Engineering Services \$30,000; Janitorial Services \$6,500; Flow Modeling \$40,000; Utility Lockbox Services \$35,000; Legal Fees \$5,000;
Travel/Training	526000	\$4,000	Yearly continuing education and professional organizational meetings for admin staff

2025 BUDGET DETAIL

FUND: WASTEWATER
 DEPARTMENT: WASTEWATER TREATMENT

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
54018800- 510000	Wages	634,931	698,383	757,786	720,424	786,602	3.8%	9.2%
510500	Overtime Wages	20,233	22,220	22,000	29,184	30,000	36.4%	2.8%
511100	PERS	85,921	96,872	109,170	103,151	114,324	4.7%	10.8%
511300	Medicare	9,012	10,024	11,307	10,326	11,841	4.7%	14.7%
511400	Workers Compensation	0	7,262	0	0	8,166	100.0%	100.0%
511600	Health Insurance	223,877	213,057	243,301	261,766	261,984	7.7%	0.1%
511650	Dental Insurance	0	7,681	9,643	9,643	9,450	-2.0%	-2.0%
511700	Life Insurance	1,350	1,080	1,521	1,521	1,539	1.2%	1.2%
511750	Vision Insurance	0	0	576	576	576	0.0%	0.0%
520100	Uniform	3,212	3,876	5,000	4,393	10,000	100.0%	127.7%
520110	Clothing/Safety	2,200	1,963	5,000	2,598	0	-100.0%	-100.0%
521000	Cellular Telephone	506	600	1,200	600	1,000	-16.7%	66.7%
521100	Electric	338,935	408,709	500,000	491,504	525,000	5.0%	6.8%
521200	Heat	32,812	17,876	45,000	17,683	50,000	11.1%	182.8%
521300	Generator Fuel	2,817	1,519	5,000	5,000	7,500	50.0%	50.0%
523100	Professional Services	58,263	86,162	100,000	82,546	100,000	0.0%	21.1%
523610	Sludge Removal	386,432	300,834	450,000	310,915	400,000	-11.1%	28.7%
523630	Outside Lab	12,814	13,760	15,000	14,457	17,500	16.7%	21.0%
526000	Travel / Training	1,019	5,889	6,000	1,500	6,000	0.0%	300.0%
526100	Membership and Dues	676	942	1,000	445	1,000	0.0%	124.7%
526200	Licensing Fees	5,300	7,339	10,000	6,500	10,000	0.0%	53.8%
527010	Maintenance of Equipment	158,357	124,967	195,000	224,079	200,000	2.6%	-10.7%
527020	Maintenance of Facility	86,974	97,968	110,000	69,797	125,000	13.6%	79.1%
527210	Garage Rotary	9,476	11,000	17,400	17,400	20,800	19.5%	19.5%
527215	Corrosion Prevention	0	252	504	504	504	0.0%	0.0%
527230	Fleet Fuel Chargeback	0	43,200	20,155	20,155	35,500	76.1%	76.1%
527240	Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
531000	Office Supply	1,008	623	1,000	341	1,000	0.0%	193.5%
533035	Fuel Supply	3,855	650	1,000	0	1,000	0.0%	100.0%
533210	Chemical Supply	209,618	289,123	400,000	315,162	350,000	-12.5%	11.1%
533410	Lab Supply	15,391	11,195	16,000	12,748	17,000	6.3%	33.4%
537000	Repair Materials	0	0	500	0	500	0.0%	100.0%
538100	Incidentals	180	105	500	0	500	0.0%	100.0%
539000	Small Equipment	1,372	2,000	2,000	2,000	2,000	0.0%	0.0%
550300	New Equip / Cap Outlay	5,890	90,000	20,000	20,000	30,000	50.0%	50.0%
TOTAL WASTEWATER TREATMENT		2,312,430	2,577,130	3,082,563	2,756,919	3,136,286	1.7%	13.8%

**LINE ITEM DETAIL
WASTEWATER FUND
WASTEWATER TREATMENT DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$786,602	No Change in Staff
Professional Services	523100	\$100,000	Misc Prof Service Fee \$30,000; Annual Transformer Testing \$25,000; Cleaning service fees \$7,000; Hach Service Contract \$20,000; HVAC Work \$5,000; SCADA Work \$10,000; Generator Service Contract \$3,500; Crane Inspection \$2,500; Annual Fire Extinguisher Service \$2,500
Outside Lab	523630	\$17,500	NPDES Lab Analysis \$10,000; Priority Pollutants Analysis \$5,000
Sludge Removal	523610	\$400,000	Disposal of Sludge at Biogas Facility (\$38/ton) \$375,000; Disposal of Sludge at Landfill (\$38/ton) \$75,000
Maintenance of Equipment	527010	\$200,000	General Equipment Repair \$40,000; Mixed Liquor Recycle Pump Repair \$30,000; VFD Equipment Upgrades/repairs \$30,000; PLC Equipment Upgrades/repairs \$20,000; UV Disinfection Equipment \$20,000; Aeration Tank Mixer Repair \$20,000; Lube and Maintenance Supply \$15,000; Belt Filter Press Replacement Belts \$10,000; Disk Filter Replacement Panels \$10,000
Maintenance of Facility	527020	\$125,000	General Facility Maintenance \$50,000; Overhead Door Replacement(1 total) \$30,000; NPW Hydrant Replacement \$5,000; HVAC Repairs \$10,000; Equipment for Shop Expansion \$30,000
Chemical Supply	533210	\$350,000	Ferric Chloride \$190,000; Polymer \$100,000; Sludge Oxidizer \$50,000; Defoamer \$10,000

2025 BUDGET DETAIL

FUND: WASTEWATER
 DEPARTMENT: WASTEWATER COLLECTION

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
54019000- 510000	Wages	197,835	189,977	214,268	154,877	218,291	1.9%	40.9%
510500	Overtime Wages	12,194	3,514	13,200	1,581	13,200	0.0%	735.0%
511100	PERS	28,762	22,431	31,818	21,897	32,409	1.9%	48.0%
511300	Medicare	2,897	2,665	3,182	2,109	3,241	1.9%	53.7%
511400	Workers Compensation	0	2,383	0	0	2,315	100.0%	100.0%
511600	Health Insurance	78,286	56,625	94,113	62,742	98,807	5.0%	57.5%
511650	Dental Insurance	0	2,155	3,655	2,437	3,582	-2.0%	47.0%
511700	Life Insurance	390	360	507	507	513	1.2%	1.2%
511750	Vision Insurance	0	0	216	144	216	0.0%	50.0%
520100	Uniform	2,307	2,608	2,750	2,750	5,900	114.5%	114.5%
520110	Clothing	1,298	1,420	2,400	1,691	0	-100.0%	-100.0%
521000	Cellular Telephone	4,887	5,451	6,000	8,624	9,100	51.7%	5.5%
521100	Electric	22,347	23,691	28,000	28,029	32,000	14.3%	14.2%
521200	Heat	4,687	2,555	5,800	2,527	5,500	-5.2%	117.7%
523100	Professional Services	57,901	55,619	80,000	74,415	80,000	0.0%	7.5%
523500	Rent	832	1,307	2,000	1,196	2,000	0.0%	67.2%
526000	Travel/Training/Safety/Security	788	4,220	3,500	2,000	3,700	5.7%	85.0%
526200	Licensing Fees	95	0	300	100	300	0.0%	200.0%
527010	Maintenance of Equipment	16,756	90,037	62,000	35,551	62,000	0.0%	74.4%
527020	Maintenance of Facility	1,163	2,305	8,500	5,748	9,000	5.9%	56.6%
527210	Garage Rotary	42,539	45,000	27,600	27,600	33,000	19.6%	19.6%
527215	Corrosion Prevention	0	504	1,008	1,008	1,008	0.0%	0.0%
527230	Fleet Fuel Chargeback	0	28,500	22,680	22,680	23,000	1.4%	1.4%
527240	Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
533000	Operating Supply	33,473	17,191	60,500	49,628	63,000	4.1%	26.9%
533035	Fuel Supply	23,031	1,717	2,500	0	2,500	0.0%	100.0%
533110	Meter Replacement	43,275	128,478	125,000	131,090	100,000	-20.0%	-23.7%
537200	Maintenance Supply	658	656	1,500	650	1,500	0.0%	130.8%
539000	Small Equipment	788	2,664	15,000	2,790	15,000	0.0%	437.7%
550300	New Equip / Cap Outlay	4,195	0	17,000	7,449	25,500	50.0%	242.3%
	TOTAL WW COLLECTION	581,386	694,034	834,997	651,819	846,582	1.4%	29.9%

**LINE ITEM DETAIL
WASTEWATER
WASTEWATER COLLECTION DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$218,291	No Changes in Staff Requested
Electric	521100	\$32,000	Lift Stations \$22,200; 241 Cherry Street - Storage \$9,800
Heat	521200	\$5,500	241 Cherry Street - Storage \$5,500
Professional Services	523100	\$80,000	Asphalt Repairs \$12,500; Concrete & Landscape Work \$4,500; Chemical Root Treatment \$35,000; Spoils Disposal Fees \$1,500; Lift Station SCADA \$6,750; Misc. Professional Services \$19,750
Travel/Training	526000	\$3,700	Licenses & Memberships \$300; OTCO and OWEA Professional Development \$1,500; Regulatory & Maintenance Training \$1,900
Maintenance of Equipment	527010	\$62,000	Jet Truck Equipment Repairs \$12,500; CCTV Camera Van Equipment Repairs \$9,000; Lift Station Repairs \$35,000; Misc. Equipment Repairs \$5,500
Maintenance of Facility	527020	\$9,000	Mechanical, Structural, and Miscellaneous Upgrades/Repairs
Operating Supply	533000	\$63,000	Repair Materials \$37,000; Concrete/CDF \$9,000; Asphalt \$9,000; Lift Station Odor Control Chemical \$8,000
Small Equipment	539000	\$15,000	Cordless Hand Tools \$1,500; CSE Equipment split w/Storm \$1,750; Traffic Control Devices split w/Storm \$1,500; Lifting & Securing Equipment split w/Storm \$1,250; Security Equipment split w/Storm \$1,000; Sewer Plugs \$2,500; Miscellaneous Tools \$5,500
New Equip/Cap Outlay	550300	\$25,500	Jet Truck Nozzles split w/Storm \$4,000; CCTV Transporter & Camera split w/Sewer \$21,500;

2025 BUDGET DETAIL

FUND: WASTEWATER CONSTRUCTION

The Wastewater Construction Fund accounts for maintenance related capital improvements within the wastewater fund. Projects are taken from the five-year Capital Improvement Plan (CIP) adopted by City Council.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	3,145,137	2,774,615	5,306,856	5,306,856	3,333,040
54100025- 493020	Transfer in - Sewer Fund	1,500,000	2,625,000	2,860,000	2,160,000	1,000,000
483100	Reimbursements	0	8	0	102,000	0
494030	Advance from WW Cap Fund	0	2,000,000	0	0	0
	Total Revenue	1,500,000	4,625,008	2,860,000	2,262,000	1,000,000
54118600- 580100	OWDA Principal	134,274	139,137	144,178	144,177	149,400
580200	OWDA Interest	20,656	16,592	12,380	12,380	8,016
54118800- 550300	Belt Filter Press Replacement	0	0	700,000	0	0
550300 -WW003	Wastewater Plant Maintenance	1,100,562	1,467,819	1,025,000	875,000	400,000
550310 -WW002	Plant Improvement	0	9,950	2,400,000	2,400,000	115,000
550310 -WW025	Process Pump Replacement	0	0	0	0	400,000
54119000- 550300	Capital Improvement	1,239	0	0	15,858	0
550300 -POINT	The Point - Sewer	1,604	112,743	0	0	0
550300 -WW001	Inflow/Infiltrate Remediation	0	0	175,000	0	175,000
550300 -WW004	Meter Replacement	20,010	1,690	25,000	48,310	25,000
550300 -WW005	Sanitary Sewer Replacement	14,500	0	100,000	100,000	100,000
550300 -WW010	Hayes Colony Sewer Rehat	240,980	0	0	0	0
550300 -WW015	W William Sewer Repair	27,908	0	0	104,515	0
550300 -WW016	Wesleyan Woods Sewer Rehat	308,790	0	0	107,769	0
550300 -WW017	Pump Station Repair	0	189,193	25,000	27,807	0
550300 -WW021	Sunnyview Section 7 CIPP Lining	0	0	200,000	0	200,000
550300 -WW022	N Union Alley CIPP Lining	0	0	50,000	0	50,000
550320	Equipment	0	155,644	125,000	0	0
570500	Advances Out	0	0	400,000	400,000	400,000
	Total Expenses	1,870,522	2,092,767	5,381,558	4,235,816	2,022,415
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	2,774,615	5,306,856	2,785,298	3,333,040	2,310,625

2025 BUDGET DETAIL

FUND: WASTEWATER UTILITY RESERVE FUND

The Wastewater Utility Reserve Fund provides resources to address unforeseen or unanticipated financial impacts to the wastewater treatment system. This reserve fund has a targeted balance of \$2,000,000. In the event funds are utilized, payback of the amount will occur over succeeding years.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Total Revenue	0	0	0	0	0
54319000- 570000	Transfer to Water Capacity Fund	0	0	0	0	2,000,000
	Total Expenditures	0	0	0	0	2,000,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	2,000,000	2,000,000	2,000,000	2,000,000	0

2025 BUDGET DETAIL

FUND: WASTEWATER CAPACITY FEE

The Wastewater Capacity Fee Construction Fund accounts for wastewater capital improvements that improve or increase capacity in the system. These projects are funded by enacted capacity fees on new development.

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
	Fund Balance - January 1st	7,753,540	6,237,094	3,683,269	3,683,269	4,319,663
54600025- 493020	Transfer in - Sewer Fund/SE Highlanc	1,642,398	0	1,720,000	1,320,000	3,500,000
493020	Transfer in - WW Reserve	0	0	0	0	2,000,000
494030 -SWMLG	Advances In	0	344,500	344,500	344,500	344,500
54600501- 479210	Service Fees	0	341	0	0	0
481400	Capacity Charges	1,469,759	1,861,848	2,000,000	3,501,927	3,677,023
483100	Riverby Sewer Reimbursements	0	2	0	492,426	0
54600025- 494030	Advances In	0	0	400,000	400,000	400,000
	Total Revenue	3,112,157	2,206,691	4,464,500	6,058,853	9,921,523
54618600- 580100	OWDA Principal	1,423,426	1,474,985	1,528,413	1,528,413	1,583,775
580200	OWDA Interest	218,972	175,886	131,239	131,239	84,975
54619000- 580100	G.O. Bond Principal	336,198	42,074	42,951	42,951	45,580
580200	G.O. Bond Interest	24,386	17,250	15,567	15,567	13,849
54618800- 550310 -WW002	Belt Filter Press - Increased Capacity	0	0	0	0	0
54619000- 523100	Professional Services	0	0	0	0	0
523100 -WW023	East Olentangy Interceptor Study	0	0	250,000	250,000	0
550300	Other Projects	8,373	0	0	0	0
550300 -PU001	South Industrial	0	0	500,000	132,510	5,025,000
550300 -SWMLG	Sawmill Parkway Sewer Extension	385,595	352,187	50,000	179,656	0
550300 -WW006	Sewer Extension/Oversizing	153,086	238,075	200,000	28,055	1,200,000
550300 -WW008	Riverby Sewer Extension	11,557	0	0	0	0
550300 -WW013	Slack Rd - Force Main	0	55,035	1,517,500	2,076,282	20,000
550300 -WW018	Prospect St Sanitary Sewer	16,931	51,878	0	4,513	0
550300 -WW020	US 42 Sewer Extension	0	0	0	61,932	2,600,000
550300 -WW024	Pittsburgh Drive	0	0	2,850,000	284,477	3,250,000
560010	Reimburse Cherry St. Fac. to Fund 494	65,000	0	0	0	0
560020	Refunds	12,580	3,145	0	310,163	0
570000	Transfer to SE Highland Sewer	250,000	350,000	376,700	376,700	0
570500	Advances Out	0	2,000,000	0	0	0
570500 -SWMLG	Advances Out	1,722,500	0	0	0	0
	Total Expenses	4,628,603	4,760,516	7,462,370	5,422,458	13,823,180
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	6,237,094	3,683,269	685,399	4,319,663	418,007

2025 BUDGET DETAIL

FUND: SE HIGHLAND SEWER FUND

The Southeast Highland Sewer Fund accounts for construction of the SE Highland Sewer and the payback of the debt issued to finance the project. Residents served by the sewer will pay a \$3,200 ERU charge when they tie into the sewer.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	202,735	360,935	442,735	442,735	881,535
54800025- 493020	Transfer In Sewer Capacity Fee Fund	250,000	350,000	376,700	276,700	0
54800501- 460110	ERU Charges	742,400	563,200	600,000	684,800	698,496
54800502- 483100	Reimbursements	0	0	0	326,400	0
	Total Revenue	992,400	913,200	976,700	1,287,900	698,496
54818600- 560020	ERU Refunds	9,600	3,200	10,000	22,400	10,000
570000	Transfer to SE Highland Bond Fund	824,600	828,200	826,700	826,700	824,200
	Total Expenses	834,200	831,400	836,700	849,100	834,200
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	360,935	442,735	582,735	881,535	745,831

2025 BUDGET DETAIL

FUND: REFUSE
 DEPARTMENT: ADMINISTRATION

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	1,022,130	1,802,522	1,708,336	1,708,336	2,026,487		
55000023- 430100	Investment Income	8,828	44,884	40,000	68,571	40,000	0.0%	-41.7%
55000601- 478100	Bag Tags	11,261	6,401	6,100	10,042	10,000	63.9%	-0.4%
478200	Cleanup	763	0	0	0	0	100.0%	100.0%
478300	Toter Fees	27,381	53,143	50,000	66,199	55,000	10.0%	-16.9%
481200	Refuse Fees	4,104,641	4,624,833	4,670,000	4,713,319	5,090,385	9.0%	8.0%
481250	Bulk Waste	34,580	26,795	30,000	42,817	60,000	100.0%	40.1%
481300	Collection Agency	22,477	2,192	2,000	1,381	2,000	0.0%	44.8%
484300	Miscellaneous Revenue	1,556	4,077	0	17,560	0	100.0%	-100.0%
492010	Sale of Assets	0	12,655	0	0	0	100.0%	100.0%
55000602- 420600	Federal Grant	0	0	0	0	0	100.0%	100.0%
420700	State Grant	100,000	100,000	200,000	100,000	100,000	-50.0%	0.0%
420800	Local Grant	53,728	0	0	0	0	100.0%	100.0%
483100	Reimbursements	104	0	0	0	0	100.0%	100.0%
484300	Miscellaneous Revenue	0	0	0	0	0	100.0%	100.0%
	Total Revenue	4,365,317	4,874,979	4,998,100	5,019,888	5,357,385	7.2%	6.7%
55017400-	Administrative Expenses	217,344	277,873	314,262	366,545	437,538	39.2%	19.4%
55017600-	Collection Expenses	2,459,412	4,691,292	4,718,480	4,335,193	5,218,065	10.6%	20.4%
55017800-	Recycling Expenses	908,168	0	0	0	0	100.0%	100.0%
	Total Expenditures	3,584,924	4,969,165	5,032,742	4,701,738	5,655,603	12.4%	20.3%
	<i>Carryover PO's</i>							
	Fund Balance - December 31st	1,802,522	1,708,336	1,673,694	2,026,487	1,728,269		

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
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REFUSE ADMINISTRATION

55017400- 521100	Electric	777	850	800	988	1,100	37.5%	11.3%
522000	Postage	0	4,497	4,170	6,324	6,817	63.5%	7.8%
523100	Landfill Monitoring Service	42,922	92,577	95,000	139,415	120,000	26.3%	-13.9%
523100	Professional Services	0	2,664	4,080	0	4,080	0.0%	100.0%
523104	Utility Billing Fees	0	0	3,500	6,288	7,000	100.0%	11.3%
523175	Operations Chargeback--Gen Fund	172,430	172,430	201,062	201,062	285,141	41.8%	41.8%
529310	Bank Fees	0	4,321	4,750	10,714	12,500	163.2%	16.7%
529500	Collection Charges	190	33	600	0	600	0.0%	100.0%
560020	Refunds	1,025	500	300	1,753	300	0.0%	-82.9%
	TOTAL REFUSE ADMIN	217,344	277,873	314,262	366,545	437,538	39.2%	19.4%

2025 BUDGET DETAIL

FUND

REFUSE

DEPARTMENT

SOLID WASTE & RECYCLING

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
55017600- 510000	Wages	504,837	916,503	983,662	962,387	1,026,187	4.3%	6.6%
510500	Overtime Wages	20,568	49,484	48,000	63,931	60,000	25.0%	-6.1%
511100	PERS	73,405	129,446	144,433	141,973	152,066	5.3%	7.1%
511300	Medicare	7,122	13,271	14,959	14,051	15,749	5.3%	12.1%
511400	Workers Compensation	0	8,656	0	0	10,861	100.0%	100.0%
511600	Health Insurance	237,690	299,546	380,445	348,128	396,574	4.2%	13.9%
511650	Dental Insurance	0	10,001	15,074	12,636	13,578	-9.9%	7.5%
511700	Life Insurance	1,110	1,680	2,704	2,704	2,736	1.2%	1.2%
511750	Vision Insurance	0	0	1,008	792	936	-7.1%	18.2%
520100	Uniforms	2,259	5,121	7,100	6,662	17,500	146.5%	162.7%
520110	Clothing	5,044	8,286	10,800	10,000	0	-100.0%	-100.0%
521000	Cellular Telephone	506	500	700	600	800	14.3%	33.3%
521100	Electric	3,339	3,026	4,700	4,123	4,700	0.0%	14.0%
521200	Heat	2,238	1,823	2,300	1,295	2,300	0.0%	77.5%
522000	Postage	4,430	386	525	0	0	-100.0%	100.0%
523100	Professional Services	5,194	6,486	9,000	5,115	15,000	66.7%	193.3%
523620	Tipping Fees	900,473	1,259,503	1,500,000	1,270,259	1,500,000	0.0%	18.1%
526000	Travel & Training	0	0	6,000	3,653	6,000	0.0%	64.3%
526100	Membership and Dues	221	115	300	200	300	0.0%	50.0%
526200	Licensing Fees	397	331	300	468	300	0.0%	-35.9%
527010	Maintenance of Equipment	114	1,207	1,500	1,233	1,500	0.0%	21.7%
527020	Maintenance of Facility	0	3,617	2,500	2,498	2,500	0.0%	0.1%
527210	Garage Rotary	158,620	302,500	279,000	279,000	333,600	19.6%	19.6%
527215	Corrosion Prevention	0	126	126	126	252	100.0%	100.0%
527220	Information Technology Rotary	6,264	6,264	13,344	13,344	14,743	10.5%	10.5%
527230	Fleet Fuel Chargeback	0	223,500	230,900	230,900	204,000	-11.7%	-11.7%
527240	Facility Maintenance Rotary	0	0	0	0	49,883	100.0%	100.0%
528000	Insurance	67,221	63,059	65,000	61,341	65,000	0.0%	6.0%
533000	Operating Supply	6,013	20,060	27,000	46,968	17,000	-37.0%	-63.8%
533035	Fuel Supply	213,220	18,956	24,000	0	1,000	-95.8%	100.0%
537000	Repair Material	0	0	100	0	0	-100.0%	100.0%
538500	Containers	65,514	178,133	411,000	451,057	356,000	-13.4%	-21.1%
539000	Small Equipment	398	249	2,000	500	2,000	0.0%	300.0%
550300	New Equip/Capital Outlay	0	7,235	0	0	0	100.0%	100.0%
550310 -BPW01	Refuse Building Improvements	0	0	80,000	72,524	75,000	-6.3%	3.4%
550320	Vehicle Purchases	173,215	1,152,223	450,000	326,726	870,000	93.3%	166.3%
	TOTAL COLLECTION	2,459,412	4,691,292	4,718,480	4,335,193	5,218,065	10.6%	20.4%

**LINE ITEM DETAIL
REFUSE FUND
REFUSE COLLECTION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$1,026,187	No staffing level adjustments anticipated
Professional Services	523100	\$15,000	Land Leases for Public Dumpsters (\$4000); GPS Devices (\$5000); Pest Control in Refuse Building (\$5000); Misc. work items (\$1000)
Tipping Fees	523620	\$1,500,000	Estimated Tipping fees for all materials at County Transfer Facility
Operating Supply	533000	\$17,000	Bag Tags (1,500); Floor dry/tools (\$5000); Street can liners (\$1000); Safety Equipment (\$2000); Special Event Containers (\$2,500) Public Information/QR Code (\$5,000)
Refuse Containers	538500	\$356,000	(3,210) 64-gallon existing customer recycling carts (\$200,000); (400) 64-gallon new build recycling carts (\$25,000); (50) 32-gallon recycling tipcarts (\$3,000) (400) 96-gallon new build trash carts (\$28,000); (1000) 96-gallon replacement carts (\$70,000); Tipcart replacement parts (\$10,000); Dumpster/Replacement parts (\$20,000)
Vehicle Purchases	550320	\$870,000	(2) Automated side-load refuse vehicles (\$869,384.20)

2025 BUDGET DETAIL

FUND

DEPARTMENT

REFUSE

RECYCLING

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023*</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
55017800- 510000	Wages	369,169	0	0	0
510500	Overtime Wages	22,152	0	0	0
511100	PERS	54,089	0	0	0
511300	Medicare	5,509	0	0	0
511400	Workers Compensation	0	0	0	0
511600	Health Insurance	99,954	0	0	0
511700	Life Insurance	840	0	0	0
520100	Uniforms	1,642	0	0	0
520110	Clothing	3,173	0	0	0
523100	Professional Services	0	0	0	0
523620	Tipping Fees	201,275	0	0	0
527010	Maintenance of Equipment	0	0	0	0
527020	Maintenance of Facility	0	0	0	0
527210	Garage Rotary	68,392	0	0	0
527230	Fleet Fuel Chargeback	0	0	0	0
533000	Operating Supply	74,613	0	0	0
533035	Fuel Supply	7,361	0	0	0
539000	Small Equipment	0	0	0	0
550300	New Equip/Cap Outlay	0	0	0	0
550320	Vehicle Purchases	0	0	0	0
	TOTAL RECYCLING	908,168	0	0	0

* Beginning 2023, Refuse Collection and Recycling have been combined.

2025 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
	Fund Balance - January 1st	55,033	82,519	538,457	538,457	564,418		
60100401- 492010	Sale of Assets	0	0	0	0	0	100.0%	100.0%
460150	Department Chargeback	868,985	1,112,490	1,200,400	1,200,400	1,432,500	19.3%	19.3%
460155	Department Chargeback-Fue	0	752,575	686,666	686,666	617,300	-10.1%	-10.1%
460156	Dept Chgbk-Corrosion Prevention	0	12,600	27,720	27,720	26,208	-5.5%	-5.5%
60100402- 420600	Federal Operating Grant	0	0	0	0	0	100.0%	100.0%
483100	Reimbursements	28	3,515	0	4	0	100.0%	-100.0%
	Total Revenue	869,013	1,881,180	1,914,786	1,914,790	2,076,008	8.4%	8.4%
	Total Expenditures	841,527	1,425,242	2,090,240	1,888,829	2,169,885	3.8%	14.9%
	<i>Carryover PO's</i>							
	Fund Balance - December 31st	82,519	538,457	363,003	564,418	470,541		

2025 BUDGET DETAIL

FUND: GARAGE ROTARY
DEPARTMENT: PUBLIC WORKS

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
60117200- 510000	Wages	275,603	240,214	329,631	322,519	408,569	23.9%	26.7%
510500	Overtime Wages	6,399	1,014	8,800	4,786	8,800	0.0%	83.9%
511100	PERS	34,537	32,383	47,380	44,566	53,703	13.3%	20.5%
511300	Medicare	3,921	3,345	4,907	4,502	5,562	13.3%	23.5%
511400	Workers Compensation	0	2,964	0	0	3,836	100.0%	100.0%
511600	Health Insurance	85,173	70,044	125,484	105,717	143,873	14.7%	36.1%
511650	Dental Insurance	0	2,544	4,874	4,212	5,322	9.2%	26.4%
511700	Life Insurance	480	480	676	676	855	26.5%	26.5%
511750	Vision Insurance	0	0	288	288	360	25.0%	25.0%
520100	Uniform	1,563	1,713	2,800	2,342	12,500	346.4%	433.8%
520110	Clothing	1,503	2,164	3,800	1,820	0	-100.0%	-100.0%
521000	Cellular Telephone	136	450	700	600	700	0.0%	16.7%
521100	Electric	11,827	14,170	16,000	17,484	18,000	12.5%	2.9%
521200	Heat	6,714	5,455	5,800	3,887	5,800	0.0%	49.2%
523100	Professional Services	3,263	12,269	12,000	11,643	8,000	-33.3%	-31.3%
523108	NAPA IBS Management Fees	0	48,710	100,000	99,791	110,000	10.0%	10.2%
526000	Travel/Training	1,822	1,010	12,000	2,280	12,000	0.0%	426.3%
526200	Licensing Fees	87	0	100	334	100	0.0%	-70.1%
527010	Maintenance of Equipment	101	24,411	12,000	14,969	12,000	0.0%	-19.8%
527020	Maint of Facility	2,145	780	2,500	2,393	2,500	0.0%	4.5%
527040	Risk Management	3,657	28,722	25,000	26,014	25,000	0.0%	-3.9%
527220	Information Technology Rotary	0	0	0	43,407	32,905	100.0%	-24.2%
533000	Operating Supply	11,917	14,009	2,000	1,965	2,000	0.0%	1.8%
533030	Fleet Fuel Supply	0	0	100,000	203	1,000	-99.0%	392.8%
533033	Corrosion Prevention	0	5,481	25,000	8,588	25,000	0.0%	191.1%
533035	Fuel Supply	1,190	549,945	690,000	701,940	615,000	-10.9%	-12.4%
537000	Repair Materials	295,163	226,360	410,000	327,114	500,000	22.0%	52.9%
539000	Small Equipment	6,264	6,588	6,500	5,158	6,500	0.0%	26.0%
539920	Outside Repair	40,800	112,352	60,000	89,085	100,000	66.7%	12.3%
550300	New Equip / Cap Outlay	47,262	17,664	82,000	40,545	50,000	-39.0%	23.3%
	TOTAL GARAGE ROTARY	841,527	1,425,242	2,090,240	1,888,829	2,169,885	3.8%	14.9%

**LINE ITEM DETAIL
GARAGE ROTARY FUND
GARAGE**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$408,569	Moved mechanic funded by Fire/EMS from Fire Budget to Fleet budget and increased chargeback
Professional Services	523100	\$8,000	Towing (\$8,000)
Repair Parts	537000	\$500,000	Purchase of vehicle repair parts
Outside Repair	539920	\$100,000	Repairs by vendors for engines, transmissions, inspections, and fire apparatus
New Equip/Cap Outlay	550300	\$50,000	Fleet Maintenance Enterprise Software (\$50,000)

2025 BUDGET DETAIL

FUND: IT ROTARY FUND
 DEPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		49,743	186,550	46,672	46,672	314,820		
60200025- 493020	Transfer In	0	0	78,494	78,494	0	-100.0%	-100.0%
60200101- 490100	Department Chargeback	1,826,376	1,765,134	2,665,462	2,711,822	2,949,245	10.6%	8.8%
60200102- 420600	Federal Operating Grant	0	0	0	0	0	100.0%	100.0%
420700	State Operating Grant	12,692	4,000	0	6,000	0	100.0%	-100.0%
483100	Reimbursements	0	3,000	0	3,000	0	100.0%	-100.0%
484300	Miscellaneous Revenue	243	107	0	78	0	100.0%	-100.0%
Total Revenue		1,839,311	1,772,241	2,743,956	2,799,394	2,949,245	7.5%	5.4%
60211500-	Staff Support	598,479	642,980	1,148,682	1,001,760	1,108,358	-3.5%	10.6%
60211600-	System Support	819,312	936,424	1,188,223	1,150,829	1,488,404	25.3%	29.3%
60211700-	GIS Operations	284,713	332,715	397,670	378,657	431,727	8.6%	14.0%
Total Expenditures		1,702,504	1,912,119	2,734,575	2,531,246	3,028,489	10.7%	19.6%
<i>Carryover PO's</i>								
Fund Balance - December 31st		186,550	46,672	56,053	314,820	235,577		

2025 BUDGET DETAIL

FUND: IT ROTARY
 DEPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
Technology Operations								
Staff Support								
60211500- 510000	Wages	422,029	443,206	781,480	696,740	758,650	-2.9%	8.9%
510500	Overtime	0	38	0	0	0	100.0%	100.0%
511100	PERS	58,300	62,045	109,407	97,544	106,211	-2.9%	8.9%
511300	Medicare	5,933	6,260	11,331	9,846	11,000	-2.9%	11.7%
511400	Workers Compensation	0	4,403	0	0	7,587	100.0%	100.0%
511600	Health Insurance	95,555	96,928	194,432	158,773	173,941	-10.5%	9.6%
511650	Dental Insurance	0	3,295	7,763	5,839	6,413	-17.4%	9.8%
511700	Life Insurance	713	780	1,773	1,773	1,452	-18.1%	-18.1%
511750	Vision Insurance	0	0	576	480	504	-12.5%	5.0%
520100	Uniform	0	534	1,400	1,466	1,400	100.0%	100.0%
521000	Cellular Telephone	1,314	1,440	4,320	2,850	5,000	-67.6%	-50.9%
522000	Postage	0	60	150	60	150	0.0%	150.7%
522300	Data Connectivity	0	135	500	0	500	0.0%	100.0%
523100	Professional Services	1,717	2,396	2,500	2,180	2,500	0.0%	14.7%
526000	Travel/Training	6,417	2,715	10,000	8,785	10,000	0.0%	13.8%
526100	Membership and Dues	239	1,796	2,000	1,854	2,000	0.0%	7.9%
527010	Maintenance of Equipment	0	0	3,200	0	3,200	0.0%	100.0%
530500	Publications	0	0	100	0	100	0.0%	100.0%
531000	Office Supply	3,125	4,316	5,000	3,271	5,000	0.0%	52.9%
537000	Repair Materials	0	0	500	0	500	0.0%	100.0%
539000	Small Equipment	788	1,981	2,000	1,000	2,000	0.0%	100.0%
550300	New Equip / Cap Outlay	1,754	2,154	5,125	7,239	5,125	0.0%	-29.2%
550330	Software/Licenses	596	8,498	5,125	2,062	5,125	0.0%	148.5%
TOTAL STAFF SUPPORT		598,479	642,980	1,148,682	1,001,760	1,108,358	-3.5%	10.6%
System Support								
60211600- 521000	Telephone Connectivity	15,897	19,411	24,000	26,501	24,000	0.0%	-9.4%
522300	Internet Connectivity	25,822	39,662	45,000	27,758	45,000	0.0%	62.1%
523100	Professional Services	48,533	49,071	50,000	51,383	60,000	20.0%	16.8%
523101	Network Support	16,605	44,397	50,000	39,671	50,000	0.0%	26.0%
523102	Software Support	524,638	546,189	679,497	751,899	943,127	38.8%	25.4%
523103	Hardware Support	29,728	35,720	45,000	42,267	50,000	11.1%	18.3%
527010	Maintenance of Equipment	660	7,008	10,000	2,023	10,000	0.0%	394.3%
527210	Garage Rotary	700	750	2,100	2,100	0	-100.0%	-100.0%
527215	Corrosion Prevention	0	126	126	126	0	-100.0%	-100.0%
527230	Fleet Fuel Chargeback	0	250	500	500	0	-100.0%	-100.0%
527240	Facility Maintenance	0	0	0	0	32,277	100.0%	100.0%
527900	Copier Maintenance	23,198	18,997	40,000	40,000	40,000	0.0%	0.0%
533035	Fuel Supply	45	0	0	0	0	100.0%	100.0%
539000	Small Equipment	870	638	1,000	1,054	1,000	0.0%	-5.2%
550300	New Equip / Cap Outlay	107,511	105,727	166,000	86,555	200,000	20.5%	131.1%
550330	Software/Licenses	25,105	68,478	75,000	78,991	33,000	-56.0%	-58.2%
<i>Carryover PO's</i>							100.0%	100.0%
TOTAL SYSTEM SUPPORT		819,312	936,424	1,188,223	1,150,829	1,488,404	100.0%	26.9%
GIS Operations								
60211700- 510000	Wages	143,435	150,768	156,567	156,479	163,597	4.5%	4.5%
511100	PERS	20,081	21,108	21,919	21,907	22,904	4.5%	4.6%
511300	Medicare	1,944	2,043	2,270	2,117	2,372	4.5%	12.1%
511400	Workers Compensation	0	1,506	0	0	1,636	100.0%	100.0%
511600	Health Insurance	59,044	54,118	62,742	63,886	67,016	6.8%	4.9%
511650	Dental Insurance	0	1,162	2,437	2,437	2,388	-2.0%	-2.0%
511700	Life Insurance	300	240	338	338	342	1.2%	1.2%
511750	Vision Insurance	0	0	144	72	72	-50.0%	0.0%
523100	Professional Services	19,005	20,000	20,000	6,000	20,000	0.0%	233.3%
523102	Software Support	0	70,500	109,753	109,308	129,900	18.4%	18.8%
526000	Travel/Training	725	995	7,500	3,153	7,500	0.0%	137.9%
527010	Maintenance of Equipment	0	0	500	0	500	0.0%	100.0%
531000	Office Supply	0	750	1,000	333	1,000	0.0%	200.0%
550300	New Equip / Cap Outlay	36,869	0	2,500	0	2,500	0.0%	100.0%
550330	Software/Licenses	3,311	9,525	10,000	12,629	10,000	0.0%	-20.8%
TOTAL GIS		284,713	332,715	397,670	378,657	431,727	100.0%	19.5%
TOTAL INFORMATION TECH.		1,702,504	1,912,119	2,734,575	2,531,246	3,028,489	100.0%	43.0%

LINE ITEM DETAIL
 IT ROTARY FUND
 INFORMATION TECHNOLOGY DEPARTMENT

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
<u>Staff Support</u>			
Wages	510000	\$922,247	Reclassifying positions for the TSS role.
Professional Services	523100	\$60,000	CityWorks update and integration
Software Support	523102	\$943,127	MUNIS contract, Drone software, LegalEdge Maint
New Equip/Cap Outlay	550300	\$200,000	Storage capacity increase and server replacements
<u>GIS Operations</u>			
Software Support	523102	\$129,900	Annual maintenance for ESRI and Cityworks

2025 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: BUILDING MAINTENANCE

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10116800- 510000	Wages	173,717	196,802	215,484	234,833		-100.0%	-100.0%
510500	Overtime Wages	3,392	1,579	4,700	1,088		-100.0%	-100.0%
511100	PERS	24,795	27,425	30,826	33,028		-100.0%	-100.0%
511300	Medicare	2,450	2,776	3,193	3,296		-100.0%	-100.0%
511400	Workers Compensation	0	1,904	0	0		100.0%	100.0%
511600	Health Insurance	67,439	55,666	63,942	72,939		-100.0%	-100.0%
511650	Dental Insurance	0	1,958	2,437	2,693		-100.0%	-100.0%
511700	Life Insurance	450	360	507	507		-100.0%	-100.0%
511750	Vision Insurance	0	0	72	72		-100.0%	-100.0%
520100	Uniform	472	344	918	371		-100.0%	-100.0%
520110	Clothing	1,292	861	2,800	2,162		-100.0%	-100.0%
521000	Cellular Phone	300	600	600	600		-100.0%	-100.0%
521100	Electric	78,754	94,578	97,114	107,392		-100.0%	-100.0%
521200	Heat	9,211	9,554	11,424	8,581		-100.0%	-100.0%
523100	Professional Services	202,586	206,658	275,000	251,378	MOVED TO	100.0%	100.0%
526000	Travel/Training	5,004	11,380	7,000	5,168	603 FUND	100.0%	100.0%
526100	Memberships & Dues	0	0	0	360		100.0%	-100.0%
527010	Maintenance of Equipment	5,800	591	6,600	6,288		-100.0%	-100.0%
527020	Maintenance of Facility	47,609	43,458	98,000	106,434		-100.0%	-100.0%
527210	Garage Rotary	3,914	4,400	6,400	6,400		-100.0%	-100.0%
527215	Corrosion Prevention	0	378	756	756		-100.0%	-100.0%
527220	Information Technology Rotary	0	0	26,688	26,688		-100.0%	-100.0%
527230	Fleet Fuel Chargeback	0	2,550	2,029	2,029		-100.0%	-100.0%
533000	Operating Supply	24,068	25,752	45,900	40,758		-100.0%	-100.0%
533035	Fuel Supply	3,024	107	0	0		100.0%	100.0%
539000	Small Equipment	9,070	3,137	4,000	332		-100.0%	-100.0%
539015	COVID Expenses	0	0	0	0		100.0%	100.0%
550200	New Equip / Cap Outlay	19,000	50,494	56,100	50,000		-100.0%	-100.0%
	TOTAL BUILDING MAINT. Carryover PO's	682,349	743,312	962,490	964,153	0	-100.0%	-100.0%

2025 BUDGET DETAIL

FUND: FACILITY MAINTENANCE ROTARY
 DEPARTMENT: FACILITY MAINTENANCE

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	0	0	0	0	0		
60300101-	490100 Department Chargeback	0	0	0	0	1,250,000	100.0%	100.0%
60300102-	420600 Federal Operating Grant	0	0	0	0	0	100.0%	100.0%
	420700 State Operating Grant	0	0	0	0	0	100.0%	100.0%
	483100 Reimbursements	0	0	0	0	0	100.0%	100.0%
	484300 Miscellaneous Revenue	0	0	0	0	0	100.0%	100.0%
	Total Revenue	0	0	0	0	1,250,000	100.0%	100.0%
60316800-	Facility Maintenance Operations	0	0	0	0	1,133,375	100.0%	100.0%
	Total Expenditures	0	0	0	0	1,133,375	100.0%	100.0%
	<i>Carryover PO's</i>							
	Fund Balance - December 31st	0	0	0	0	116,625		

2025 BUDGET DETAIL

FUND: FACILITY MAINTENANCE ROTARY
 DEPARTMENT: FACILITY MAINTENANCE

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
60316800- 510000	Wages	0	0	0	0	296,310	100.0%	100.0%
510500	Overtime Wages	0	0	0	0	4,700	100.0%	100.0%
511100	PERS	0	0	0	0	42,142	100.0%	100.0%
511300	Medicare	0	0	0	0	4,365	100.0%	100.0%
511400	Workers Compensation	0	0	0	0	3,010	100.0%	100.0%
511600	Health Insurance	0	0	0	0	102,295	100.0%	100.0%
511650	Dental Insurance	0	0	0	0	3,582	100.0%	100.0%
511700	Life Insurance	0	0	0	0	684	100.0%	100.0%
511750	Vision Insurance	0	0	0	0	144	100.0%	100.0%
520100	Uniform	0	0	0	0	3,000	100.0%	100.0%
520110	Clothing	0	0	0	0	0	100.0%	100.0%
521000	Cellular Phone	0	0	0	0	600	100.0%	100.0%
521100	Electric	0	0	0	0	117,500	100.0%	100.0%
521200	Heat	0	0	0	0	13,000	100.0%	100.0%
523100	Professional Services	0	0	0	0	275,000	100.0%	100.0%
526000	Travel/Training	0	0	0	0	9,000	100.0%	100.0%
526100	Memberships & Dues	0	0	0	0	400	100.0%	100.0%
527010	Maintenance of Equipment	0	0	0	0	6,750	100.0%	100.0%
527020	Maintenance of Facility	0	0	0	0	100,000	100.0%	100.0%
527210	Garage Rotary	0	0	0	0	7,700	100.0%	100.0%
527215	Corrosion Prevention	0	0	0	0	1,008	100.0%	100.0%
527220	Information Technology Rotary	0	0	0	0	31,185	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	0	0	2,700	100.0%	100.0%
533000	Operating Supply	0	0	0	0	46,900	100.0%	100.0%
533035	Fuel Supply	0	0	0	0	0	100.0%	100.0%
539000	Small Equipment	0	0	0	0	4,100	100.0%	100.0%
550200	New Equip / Cap Outlay	0	0	0	0	57,300	100.0%	100.0%
	TOTAL BUILDING MAINT. Carryover PO's	0	0	0	0	1,133,375	100.0%	100.0%

**LINE ITEM DETAIL
FACILITY MAINTENANCE FUND
FACILITY MAINTENANCE**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$296,310	Promotion of Tech 1 to Tech 2
Electric	521100	\$117,500	Electric charges for City Hall, Justice Center, Planning Annex, Impound Lot, Unity Community Center
Heat	521200	\$13,000	Gas charges for City Hall, Justice Center, Planning Annex, Impound Lot, Unity Community Center
Professional Services	523100	\$275,000	For scheduled annual maintenance to mechanical systems and custodial services performed by contractors within City Hall, Planning Annex, Public Works, Mingo, and Justice Center.
Travel/Training	526000	\$9,000	TPC trainings, IFMA trainings/conference, Training opportunities that come up through the year.
Maintenance of Facility	527020	\$100,000	For unanticipated repairs to buildings and mechanical systems performed by staff or contractor in City Hall, Planning Annex, Public Works, Mingo, and Justice Center.
Operating Supply	533000	\$46,900	For purchase of repair materials and custodial supplies for City Hall, Planning Annex, Public Works, Mingo, and Justice Center.
Small Equipment	539000	\$4,100	Hand Tools, Tools/equipment
Capital Outlay	550300	\$57,300	Fire Suppression Air Compressor at City Hall (\$3,000), Hot Water Heater In Mop Room at Public Works (\$2,000), Hot Water Heater In Break Room at Public Works (\$1,500), Fire Alarm Panel at Justice Center (\$7,000) Hot Water Heater at City Hall (\$1,500), Door To Break Room at Public Works (\$8,000), Ceiling Tiles at City Hall (\$3,500), Rubber Cove Base at All Buildings (\$4,000)

2025 BUDGET DETAIL

FUND: SELF INSURANCE TRUST FUND

The Self Insurance Trust Fund is used to account for employee health insurance claims. The City self funds the health insurance program paying claims for medical, dental, and prescription coverage. Stop loss insurance is provided for individual claims that exceed \$85,000.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	501,643	1,878,047	2,123,381	2,123,381	2,425,479
61000024- 484300	Miscellaneous Rev	8	7	0	0	0
61000101- 474100	Employer Health Premiums	7,658,357	7,243,164	8,989,853	8,018,995	9,204,725
474105	Employee Health Payments	1,104,312	966,902	1,200,000	1,137,562	1,288,662
474110	Employer Vision Premiums	0	0	20,195	17,494	19,565
474115	Employee Vision Care Payments	33,442	38,591	40,000	21,051	23,478
474120	Employer Dental Premiums	0	253,235	344,864	304,385	329,043
474125	Employee Dental Payments	0	54,141	70,000	63,294	69,099
474130	Employer Life Premiums	58,847	62,160	74,119	74,119	67,827
490100	Transfer from General Fund	0	50,000	0	110,500	0
61000102- 483100	Reimbursements	1,162,110	1,607,144	1,623,215	1,200,545	1,500,000
	Total Revenue	10,017,077	10,275,344	12,362,246	10,947,945	12,502,399
61061000- 523100	Program Administration	259,767	249,155	253,200	280,104	250,000
523108	Other Service Fees	14,408	17,356	17,900	17,449	40,000
524000	Preventive Care	27,267	26,688	29,600	26,610	30,000
528030	Life/ADD Insurance	29,756	30,866	32,400	30,122	67,500
528050	Vision Insurance Premiums	32,481	35,074	45,000	45,000	46,350
528110	Stop Loss Insurance	1,444,612	1,238,792	1,260,000	1,760,084	1,848,088
528120	Medical Claims	4,706,982	5,739,448	6,155,100	5,550,833	5,661,850
528130	Dental Claims	306,732	313,785	346,626	314,819	308,522
528150	Prescription	1,814,509	2,372,166	2,615,256	2,613,017	2,743,668
528210	Self-Insurance TPA Fees	1,699	3,487	3,480	3,550	4,000
528310	Federal ACA Excise Tax	2,461	3,193	3,300	4,258	5,000
	Total Expenditures	8,640,674	10,030,010	10,761,862	10,645,847	11,004,979
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,878,047	2,123,381	3,723,765	2,425,479	3,922,898

2025 BUDGET DETAIL

FUND: WORKERS COMPENSATION RESERVE FUND

The Workers Compensation Reserve Fund is used to account for workers compensation payments and to provide reserve funding for future claims. The City is covered under the Bureau's retrospective rating program which allows the City to self-fund a portion of its liability.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	3,285,467	2,876,326	2,821,824	2,821,824	2,337,875
62000101-	474100 Premiums	0	323,205	0	0	362,994
62000102-	483100 Reimbursements	3,051	5,227	26,000	3,947	5,000
	484300 Miscellaneous	2,089	1,781	0	1,907	2,000
62000103-	420700 State BWC Grant	0	29,961	0	0	0
	Total Revenue	5,140	360,174	26,000	5,854	369,994
62062000-	523100 Program Administration	0	0	8,000	8,000	8,000
	523100 Professional Services	30,625	31,888	115,000	54,295	75,000
	528010 BWC Premiums	216,420	221,691	220,000	185,879	225,000
	528140 Workers Comp Claims	167,237	116,109	275,000	194,614	275,000
	550200 Worker Safety Equipment	0	44,988	100,000	47,016	75,000
	550300 Worker Safety Capital	0	0	40,000	0	0
	550320 Worker Safety Vehicle	0	0	0	0	300,000
	Total Expenditures	414,282	414,676	758,000	489,804	958,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	2,876,326	2,821,824	2,089,824	2,337,875	1,749,869

2025 BUDGET DETAIL

FUND: FIRE DONATION FUND

The Fire Donation Fund is used to account for donations received by the City's Fire Department. The donations are used, in part, to purchase equipment for the Fire Department.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	1,283	1,833	1,833	1,833	1,833
70100152- 480100	Donations	550	0	0	0	0
	Total Revenue	550	0	0	0	0
70114500- 539000	Small Equipment	0	0	0	0	1,000
	Total Expenditures	0	0	0	0	1,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,833	1,833	1,833	1,833	833

2025 BUDGET DETAIL

FUND: PARKS DONATION FUND
DEPARTMENT: RECREATION SERVICES

The Parks Donation Fund is used to account for donations received by the City to help beautify and decorate the City's parks.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	7,749	7,749	7,999	7,999	8,249
70200251- 480100	Donations Miscellaneous	0	250	0	250	0
480100 -PK003	Cheshire Crossing HOA Donation	0	0	0	0	0
	Total Revenue	0	250	0	250	0
70212000- 550300	Capital Outlay	0	0	0	0	500
550300	Hayes Statue	0	0	0	0	0
550300 -PK003	Cheshire Basketball Court	0	0	0	0	0
	Total Expenditures	0	0	0	0	500
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	7,749	7,999	7,999	8,249	7,749

2025 BUDGET DETAIL

FUND:

POLICE DONATION FUND

The Police Donation Fund is used to account for donations given to the City Police Department. The donations are used to purchase new equipment.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	10,620	9,631	9,631	9,631	9,631
70300152- 480100	Donations	23	0	0	0	0
480100	K-9 Donations	0	0	0	0	0
	Total Revenue	23	0	0	0	0
70313500- 533000	Supplies	1,012	0	1,000	0	0
550300	Capital Outlay / New Equipment	0	0	8,500	0	0
	Total Expenditures	1,012	0	9,500	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	9,631	9,631	131	9,631	9,631

2025 BUDGET DETAIL

FUND:

MAYOR'S DONATION FUND

The Mayor's Donation Fund is used to account, in part, for donations received for marriage ceremonies performed by the Mayor. Funds are used in support of City activities.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	2,035	2,888	2,939	2,939	2,781
70400102- 480100	Donations	900	900	1,000	2,250	1,000
70400024- 484300	Miscellaneous Revenue	0	3	0	6	0
	Total Revenue	900	903	1,000	2,256	1,000
70410000- 523100	Professional Services	47	852	1,000	2,414	1,000
	Total Expenditures	47	852	1,000	2,414	1,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	2,888	2,939	2,939	2,781	2,781

2025 BUDGET DETAIL

FUND: PROJECT TRUST FUND

The Project Trust Fund is used to account for money received from developers as their contribution to infrastructure projects necessitated in part by their development. Moneys collected will be utilized on future improvements as identified.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	1,276,591	1,464,172	2,048,624	2,048,624	1,821,614
70500022- 414200	Curtis Farms Infrastructure Fees	6,086	6,086	6,500	6,071	3,000
70500025- 493020	Transfer In - Developer Fees	0	260,000	0	0	0
70500401- 471300 -PJ006	Innopak Developer Fees	13,135	0	0	30,080	0
471300 -PJ007	Ravines at Olentangy	86,000	42,000	0	1,000	0
471300 -PJ008	Riverwest Contribution	0	0	100,000	100,000	0
471300 -PJ015	Contribution	0	0	0	0	150,000
471300 -SWMLG	Sawmill Point	107,438	139,366	0	0	0
471300	Ohio Health	0	0	60,000	0	0
471300	Developers Fees	0	187,000	0	0	0
	Total Revenue	212,659	634,452	166,500	137,151	153,000
70570500- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0
550300 -OPW24	2024 OPWC - Pennsylvania Ave	0	0	0	185,000	0
550300 -PENCK	Pennick Ave Connector	11,944	0	0	0	0
550300 -PJ004	William/Curtis Intersection Improvements	0	0	217,000	0	0
550300 -PJ008	E Central Turn Lane at Milo St	0	0	100,000	100,000	0
550300 -PJ010	Valleyside Drive Distribution	0	50,000	0	0	0
550300 -PJ011	Limestone Ridge Culvert Distribution	0	0	0	30,000	0
550300 -PJ012	SR521/Bowtown Rd Intersection Imprv.	0	0	11,000	0	0
550300 -PJ013	US23/Stratford Rd Bikeway Improvements	0	0	118,000	0	0
550300 -PJ014	S. Houk Rd Sight Distance Improvements	0	0	0	19,080	0
550300 -PJ015	S. Houk Railroad Improvements	0	0	0	0	150,000
550300 -PJ016	Glenn Pkwy & Peachblow Traffic Signal	0	0	0	0	40,000
560010 -PJ006	Reimbursements	13,135	0	0	30,080	0
	Total Expenditures	25,079	50,000	446,000	364,160	190,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,464,172	2,048,624	1,769,124	1,821,614	1,784,614

2025 BUDGET DETAIL

FUND: UNCLAIMED FUNDS TRUST FUND

The Unclaimed Fund Trust Fund is required by the Ohio Revised Code to account for various check payments made by the City and Municipal Court that remain uncashed or unclaimed. The funds are held for five years and then can be deposited/transferred to the General Fund.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
CITY FUND						
	Fund Balance - January 1st	57,589	57,589	30,552	30,552	30,552
70700202- 495000	UFTF Unclaimed Funds	0	16,661	5,000	0	5,000
	Total Revenue	0	16,661	5,000	0	5,000
70770700 560020	Unclaimed Funds Payment	0	0	0	0	5,000
570000	Transfer to General Fund	0	43,698	0	0	0
	Total Expenditures	0	43,698	0	0	5,000
	Fund Balance - December 31st	57,589	30,552	35,552	30,552	30,552
MUNICIPAL COURT FUND						
	Fund Balance - January 1st	112,641	112,789	122,660	122,660	157,055
70800102- 495000	UFTF Unclaimed Funds	148	9,871	2,000	35,414	2,000
	Total Revenue	148	9,871	2,000	35,414	2,000
70870800- 560020	Unclaimed Funds Payment	0	0	68,877	1,019	10,000
	Total Expenditures	0	0	68,877	1,019	10,000
	Fund Balance - December 31st	112,789	122,660	55,783	157,055	149,055

2025 BUDGET DETAIL

FUND:

DEVELOPMENT RESERVE FUND

The Development Reserve Fund is a reserve fund to be used for future debt service obligations related to infrastructure constructed by the City in response to current and future development. In addition the funds are available for support of future economic development opportunities.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	752,793	822,141	692,530	692,530	238,794
70900025- 493020- TX006	Transfer from General Fund	75,000	75,000	75,000	75,000	75,000
70900403- 420700- SPRNG	ODOD Grant	0	0	0	75,000	0
	Total Revenue	75,000	75,000	75,000	150,000	75,000
70970900- 523100	Professional Services	5,652	19,017	10,000	0	55,000
550300	City Signage	0	69,650	0	0	0
550300- PJ008	Riverwest Turn Lane Imprv	0	24,359	200,000	298,931	0
550300- PJ009	Colomet Drive	0	16,585	0	304,805	0
550300- PJ013	Mill on Flax Grant	0	0	325,000	0	0
550300- SPRNG	Spring Street Demo	0	75,000	0	0	0
	Total Expenditures	5,652	204,611	535,000	603,736	55,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	822,141	692,530	232,530	238,794	258,794

2025 BUDGET DETAIL

FUND: GENERAL RESERVE FUND

The General Reserve Fund represents contingency funds equal to 5% of annual General Fund revenues. The fund shall be used to stabilize the City's General Fund against cyclical changes in revenues and expenditures. The fund balance will not be appropriated to provide for ongoing general operations of the City.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	1,288,864	1,363,864	1,438,864	1,438,864	1,903,864
71000025- 493020- TX007	Transfer from General Fund	75,000	75,000	75,000	465,000	75,000
	Total Revenue	75,000	75,000	75,000	465,000	75,000
71071000- 570000	Transfer to General Fund	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Fund Balance - December 31st	1,363,864	1,438,864	1,513,864	1,903,864	1,978,864

2025 BUDGET DETAIL

FUND: CEMETERY PERPETUAL CARE FUND

The Cemetery Perpetual Care Fund is a Trust Fund accounting for money donated for the purpose of ongoing gravesite decorations at Oak Grove Cemetery. Investment earnings on funds provided by individuals are utilized for perpetual care of the identified gravesites.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	36,658	35,250	35,478	35,478	35,570
75000023- 430100	Investment Income	216	984	750	1,300	1,000
75000252- 480100	Special Care Contributions	0	0	0		
	Total Revenue	216	984	750	1,300	1,000
75075000- 529310	Bank Fees	0	0	10	0	0
533140	Easter Arrangements	260	250	300	208	300
533140	Memorial Day Arrangements	368	250	400	500	500
533140	Christmas Arrangements	996	256	500	500	500
533140	Other Event Arrangements	0	0	300	0	200
	Total Expenditures	1,624	756	1,510	1,208	1,500
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	35,250	35,478	34,718	35,570	35,070

2025 BUDGET DETAIL

FUND: HIGHWAY PATROL FUND

The Highway Patrol Fund is used to account for one-half of the fine money received in Municipal Court from the Highway Patrol citations. The money is remitted to the Delaware County Law Library in its entirety for use at their discretion.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	4,106	3,287	3,287	0
80100151- 450400	Fines & Forfeitures	39,257	41,181	41,000	53,194	50,000
	Total Revenue	39,257	41,181	41,000	53,194	50,000
80180100- 523100	Professional Services	35,151	42,000	41,000	56,480	50,000
	Total Expenditures	35,151	42,000	41,000	56,480	50,000
	Fund Balance - December 31st	4,106	3,287	3,287	0	0

2025 BUDGET DETAIL

FUND: STATE BUILDING PERMIT FEE FUND

The State Building Permit Fee Fund is used to account for the allocation of permit fees collected by the City that is due to the State.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	1,858	1,309	4,407	4,407	1,309
80300151- 440300	3% State Building Permit Fee	4,183	9,833	10,000	12,622	13,000
440400	1% State Plumbing Fee	8,516	10,960	8,000	11,311	11,000
	Total Revenue	12,700	20,793	18,000	23,933	24,000
80380300- 560250	State Building Permit - 3%	9,123	8,055	10,000	14,400	13,750
560255	State Plumbing Permit - 1%	4,126	9,640	8,000	12,631	11,559
	Total Expenditures	13,249	17,695	18,000	27,031	25,309
	Fund Balance - December 31st	1,309	4,407	4,407	1,309	0

2025 BUDGET DETAIL

FUND: JEDD I INCOME TAX FUND

The JEDD I Income Tax Fund is an agency fund utilized to account for the Berkshire Joint Economic Development District tax collected by the City under an agreement with the JEDD I Board. The tax rate is the same as the City's income tax rate and is disbursed as follows: 4% to the City of Delaware for fiscal services, 1% to the JEDD I Board for administrative purposes, 60% of the remaining funds to Berkshire Township, and 40% of the remaining funds to the City of Delaware.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	107,361	106,864	108,178	108,178	108,178
81100015- 411100	JEDD Income Tax Collections	519,030	489,283	580,000	575,098	587,000
	Total Revenue	519,030	489,283	580,000	575,098	587,000
81181100- 529500	Collection Fees	0	0	0	0	0
560020	JEDD Refunds	16,510	4,680	5,500	3,478	5,500
560410	JEDD Board Fees (1%)	5,030	4,833	5,745	5,716	5,815
560420	City General Fund (4%)	20,121	19,332	22,980	22,865	23,260
560430	Berkshire Township Distribution	286,719	275,474	327,465	325,823	331,455
560440	City of Delaware Distribution	191,146	183,650	218,310	217,216	220,970
	Total Expenditures	519,526	487,969	580,000	575,098	587,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	106,864	108,178	108,178	108,178	108,178

2025 BUDGET DETAIL

FUND: JEDD II INCOME TAX FUND

The JEDD II Income Tax Fund is an agency fund utilized to account for the Berkshire Joint Economic Development District tax collected by the City under an agreement with the JEDD II Board. The tax rate is the same as the City's income tax rate and is disbursed as follows: 4% to the City of Delaware for fiscal services, 1% to the JEDD II Board for administrative purposes, 80% of the remaining funds to Berkshire Township, and 20% of the remaining funds to the City of Delaware.

<i>Org-Object</i>	<i>Description</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2024 Actual</i>	<i>2025 Budget</i>
	Fund Balance - January 1st	0	30,615	6,059	6,059	6,059
81200015- 411100	JEDD Income Tax Collections	30,677	32,923	100,000	42,851	86,000
	Total Revenue	30,677	32,923	100,000	42,851	86,000
81281200- 529500	Collection Fees	0	0	0	0	0
560020	JEDD Refunds	0	0	3,000	0	3,000
560410	JEDD Board Fees (1%)	0	575	970	429	830
560420	City General Fund (4%)	2	2,992	3,880	1,714	3,320
560430	Berkshire Township Distribution	47	43,365	73,720	32,567	63,080
560440	City of Delaware Distribution	12	10,547	18,430	8,142	15,770
	Total Expenditures	61	57,479	100,000	42,851	86,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	30,615	6,059	6,059	6,059	6,059