
2024 Budget

DECEMBER 2023

**Budget
Overview**

**Department
Budgets**

**Capital
Improvement
Plan**

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City of Moraine



December 14, 2023

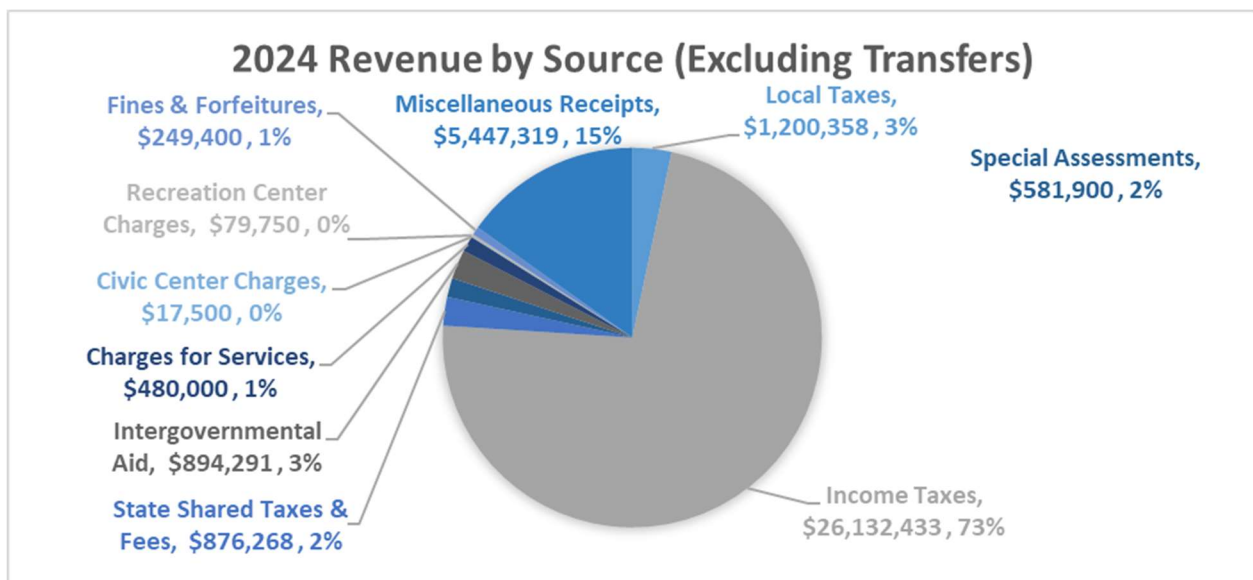
Mayor Murphy and Members of City Council,

We are pleased to present the 2024 Annual Budget and the 2024-2028 Capital Improvement Program (CIP) for your review and consideration. The budget, as presented, provides sufficient resources to continue our excellent services to City residents and businesses. We have planned this budget on the following objectives:

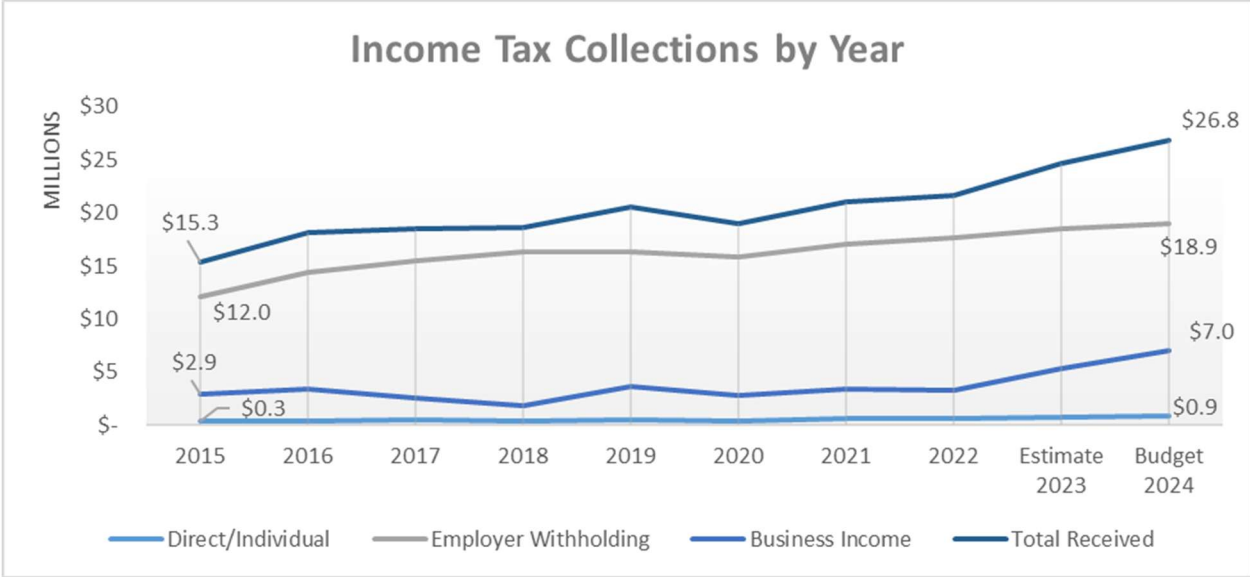
- Maintaining key programs and services without significant staff increases
- Complete projects in connection with the Capital Improvement Plan and the current Comprehensive Plan update
- Maintain a low debt load and high credit rating (Moody's Aa3)
- Promote diversified economic development
- Invest in the community through public facilities, infrastructure, and service equipment
- Control expenses and maximize revenue collections and outside funding

Revenue

The City's revenue has been steadily increasing the past few years. We have seen growth in our income tax, gas taxes, investment interest, and several services. As we move into 2024, we anticipate increases in some of these major areas. The total 2024 Revenue Budget is \$49.5 million which includes \$13.6 million in fund transfers. The revenue budget less fund transfers is \$35.9 million.

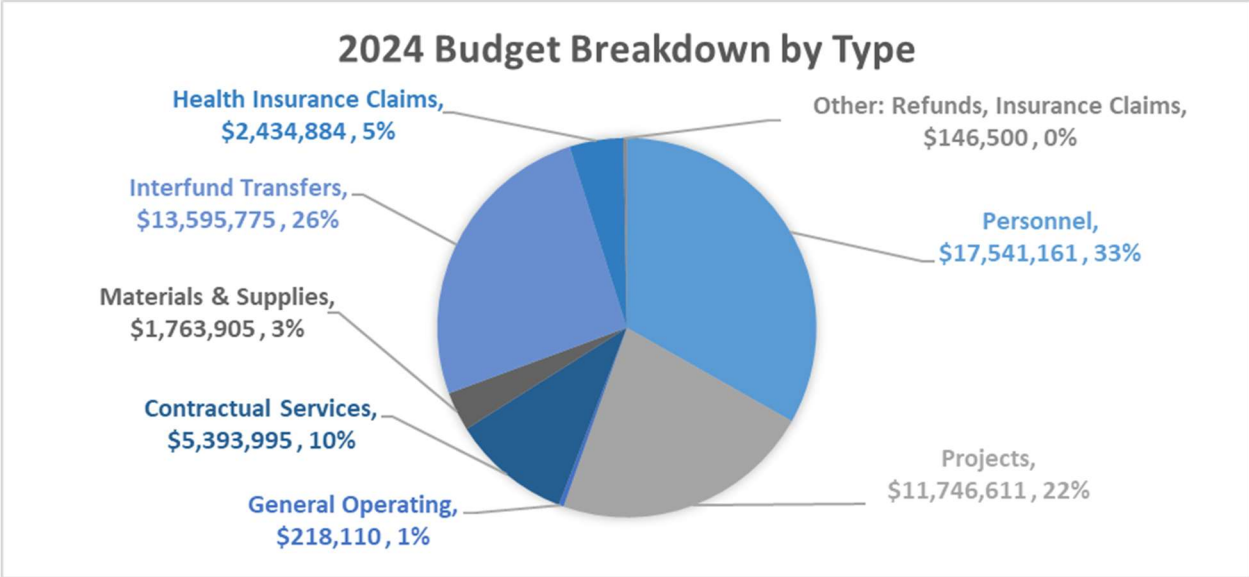


Our municipal income tax continues to be the primary funding source for the operations of the City and Capital Improvements. Income tax revenues have increased over the past decade bringing us to a high of \$21.6 million in 2022. Our income tax has performed well through the pandemic and economic challenges over the last four years. For the current year, we are estimating our collections to be 10% higher than budgeted at \$24.6 million. Looking forward to 2024, we are estimating an increase in collections at \$26,8 million mostly due to strong business and withholding accounts. We have several businesses who have expanded their operations or moved to the City in the last year who will provide a positive contribution to our income tax in the new year.



Expenses

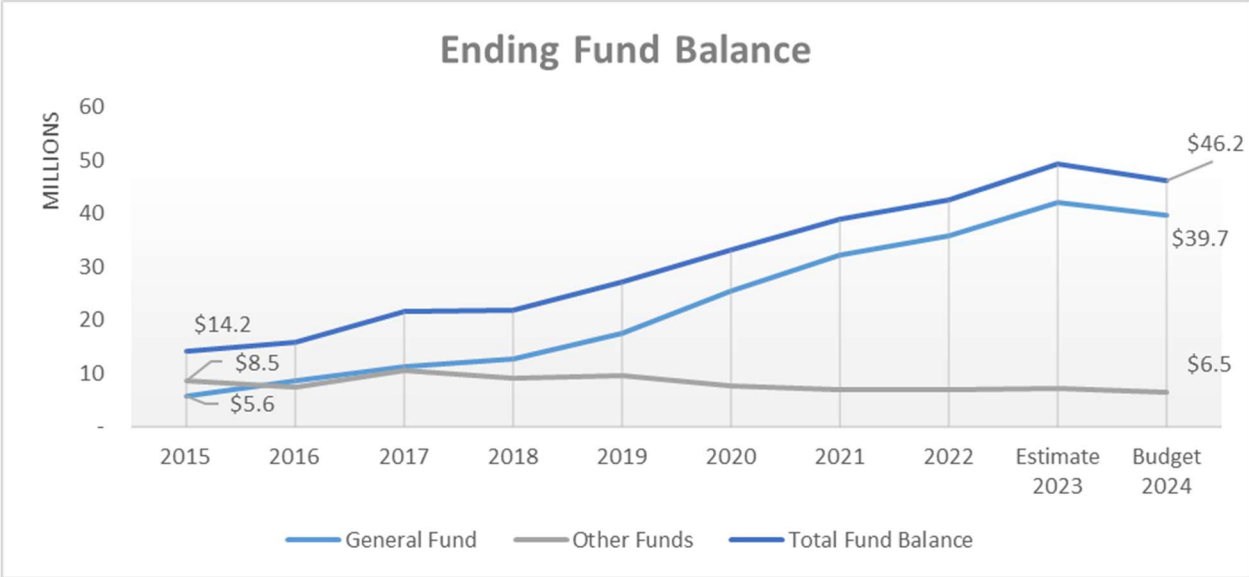
Operating costs continue to increase, due to increases in personnel costs and significant inflation on supplies and services. However, we continually review the operations of the City to help mitigate some of those costs. The City continues to balance costs with community service expectations. The total 2024 Expense Budget is \$52.8 million which includes \$13.6 million in fund transfers. The expense budget less fund transfers is \$39.2 million.



The 2024 budget includes over \$9.4 million in various capital projects. Capital investments are leveraged by successful grant submittals whenever possible. For 2024, over \$1 million of outside funding is expected to be used to supplement the CIP. The 2024 budget includes funding for the first year of the five-year CIP with projects in years two through five (2025-2028) being subject to annual reevaluation and reprioritization by staff and City Council. These future years serve as a guideline for City priorities and projects.

Fund Balance

Over the last 10 years, the City’s fund balances have increased. This can largely be attributed to the increase in the income tax rate in 2014 which was made permanent in 2019. In addition, the City has had a more diversified economic base which has positively affected our income tax collections. Other revenues have also been positively affected all while the City has controlled costs as much as possible to reach a safe fund balance level.



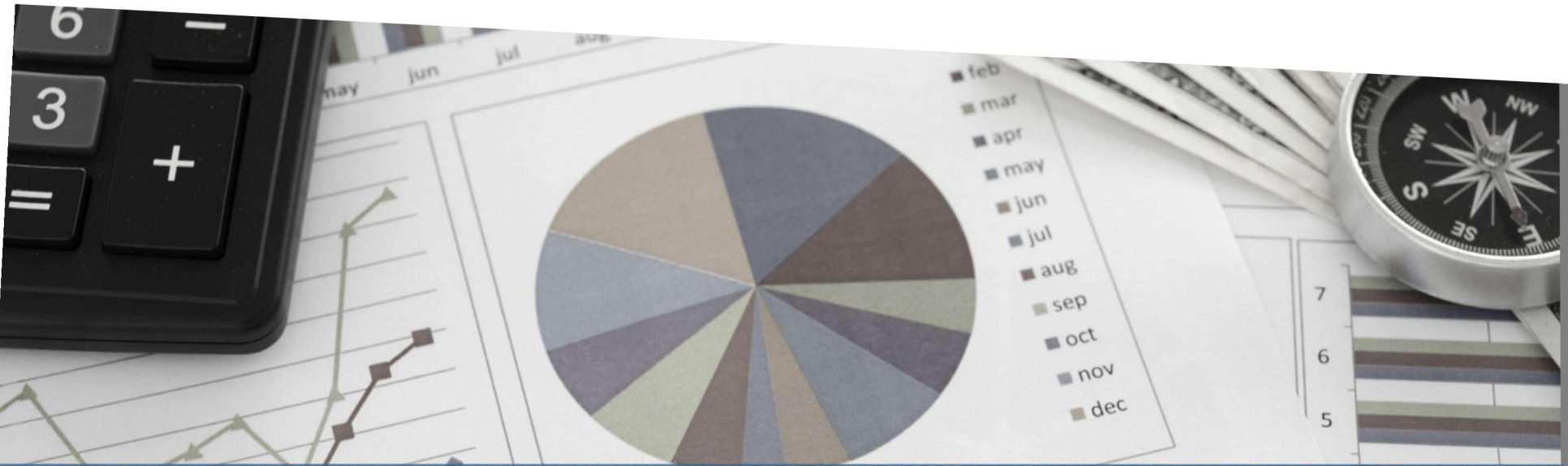
Conclusion

In summary, we believe this budget meets our objectives while maintaining fiscal responsibility to the residents and businesses of our community. This budget shows action on behalf of the City towards the community while maintaining responsible fund balances. It is our pleasure to present the 2024 Annual Budget and the 2024-2028 Capital Improvement Program.

Sincerely,

Michael Davis
City Manager

Don Buczek
Finance Director

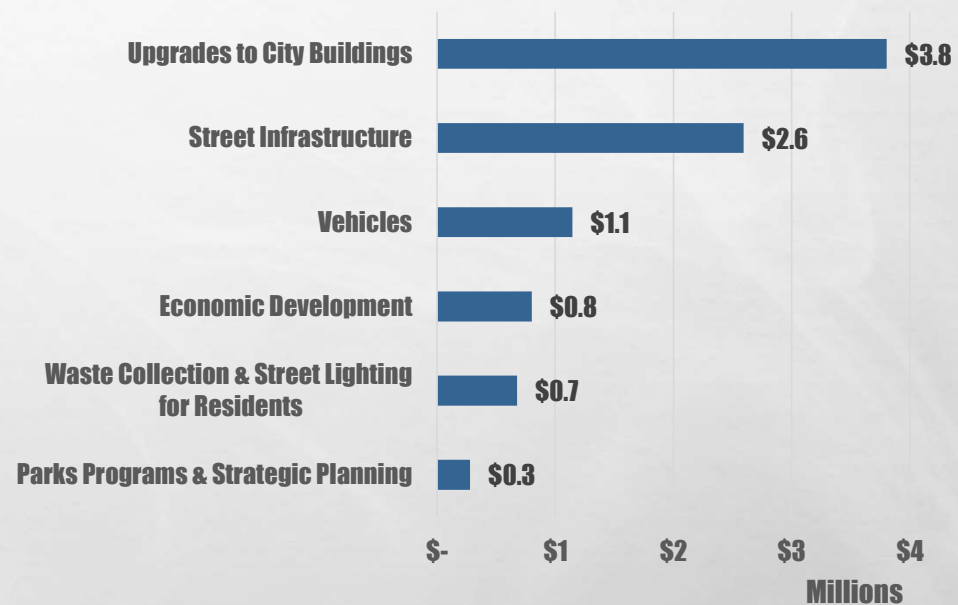


2024 BUDGET PRESENTATION

CITY OF MORaine, OHIO

125,058	154,568	97,511
125,487	56,845	99,011
124,000	110,000	99,216
105,450	150,000	101,090
86,502	35,000	101,684
	83,000	101,962
	15,000	102,747
		110,000
		89,000
		50,000
		68,700
		123,000

2024 BUDGET HIGHLIGHTS



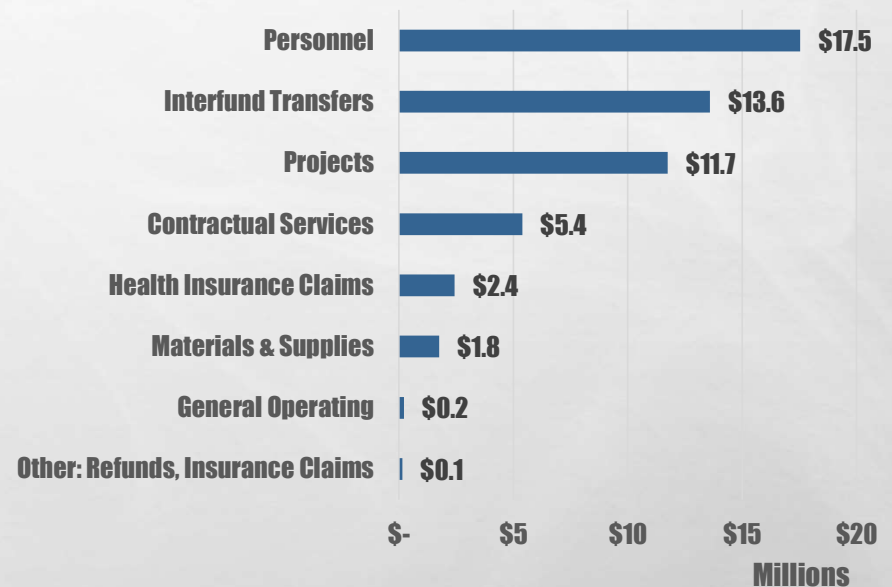
2024 REVENUE: ALL FUNDS



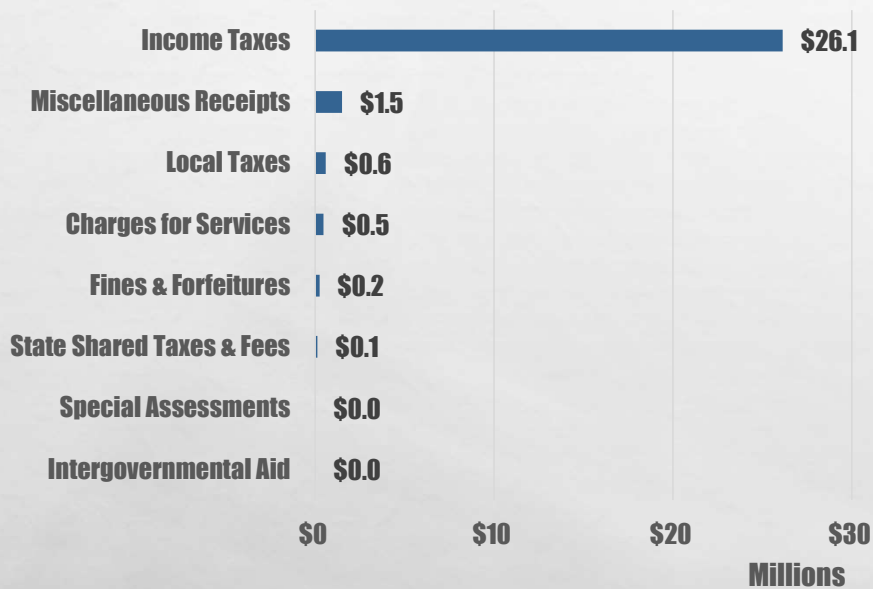
- **ALL FUNDS TOTAL: \$49.5 M**
- **INCOME TAX: 52.7% OF ALL REVENUES**
- **PROPERTY & HOTEL TAXES: 2.4%**
- **MISCELLANEOUS: 11%**
 - **INTEREST: \$1.4 M**
 - **HEALTH INSURANCE TRANSFERS: \$2.9 M**
 - **GARAGE TRANSFERS: \$825 K**

2024 EXPENSES: ALL FUNDS

- **ALL FUNDS TOTAL: \$52.8 M**
- **PERSONNEL: 33%**
 - **WAGES: \$11.9 M**
 - **BENEFITS: \$5.6 M**
- **FUND TRANSFERS: 26%**
- **PROJECTS: 22%**
 - **CAPITAL IMPROVEMENTS: \$9.5 M**
 - **ECONOMIC DEVELOPMENT: \$802 K**



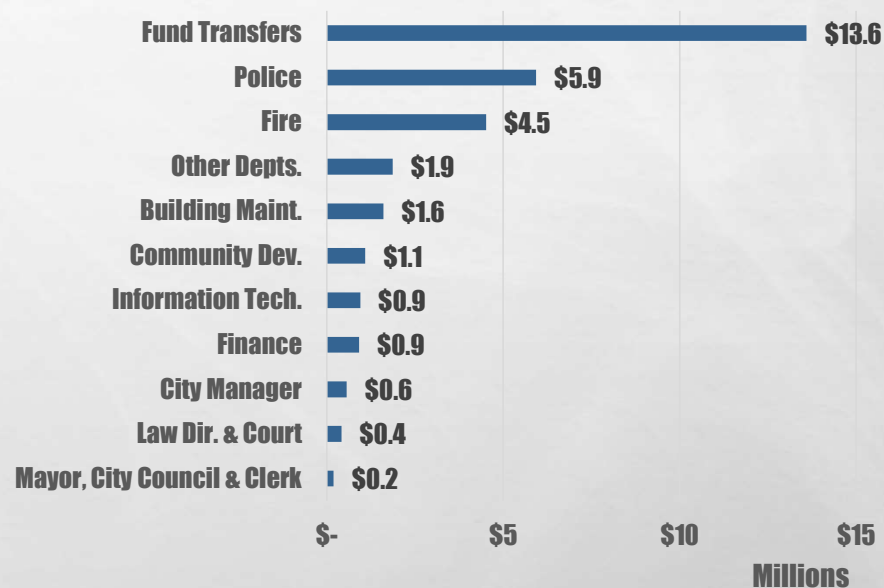
2024 REVENUE: GENERAL FUND



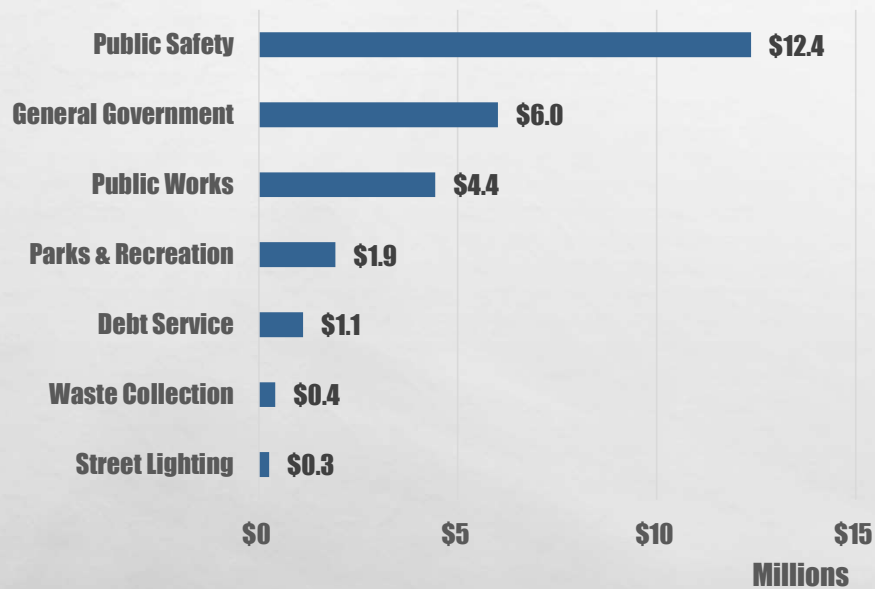
- **GENERAL FUND TOTAL: \$29.1 M**
- **INCOME TAXES:**
 - **INCREASE 9% OVER 2023 COLLECTIONS**
 - **HIGH GROWTH IN THE LAST FEW YEARS**
 - **INCREASED WITHHOLDINGS AND NET-PROFIT**
- **MISCELLANEOUS RECEIPTS: \$1.5 M**
 - **INVESTMENT INTEREST: \$1.3 M**

2024 EXPENSES: GENERAL FUND

- **GENERAL FUND TOTAL: \$31.6 M**
- **POLICE & FIRE: \$10.4 M OR 58%**
- **FUND TRANSFERS: \$13.6 M OR 43%**



2024 EXPENSES BY PROGRAM OVERVIEW



BUDGET OBJECTIVES

**Maintain key programs
& services without
significant staff
increases**

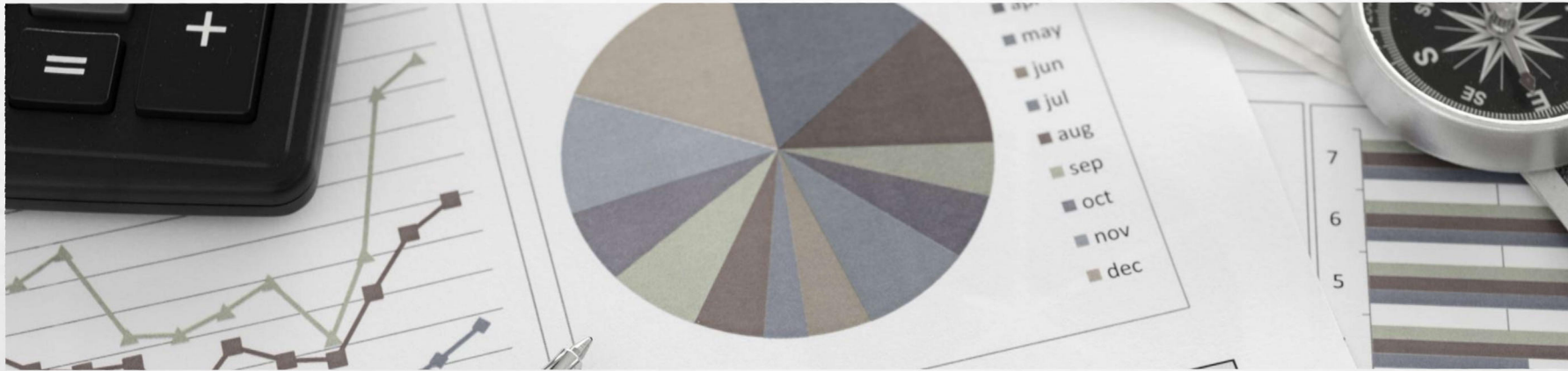
**Complete projects in
connection to CIP and
the current the
Comprehensive Plan
update**

**Maintain a low debt
load and high credit
rating (Moody's Aa3)**

**Promote diversified
economic
development**

**Invest in the
community through
public facilities,
infrastructure, and
service equipment**

**Control expenses and
maximize revenue
collections and
outside funding**



2024 BUDGET PRESENTATION

CITY OF MORaine, OHIO



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Fund Summaries

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2022 Financial Summary (Actual)

Cash Fund Balance

Fund	Beginning Balance 1/1/2022	Estimated Revenue	Estimated Expenses	Net Difference	Ending Balance 12/31/2022
General Fund	\$ 32,225,922	\$ 24,233,642	\$ 20,644,179	\$ 3,589,463	\$ 35,815,385
Parks & Recreation Fund	\$ 107,540	\$ 950,052	\$ 941,365	\$ 8,687	\$ 116,227
Street Related Funds					
Street	\$ 208,760	\$ 2,124,840	\$ 2,117,712	\$ 7,128	\$ 215,887
State Highway	672,712	53,609	112,949	(59,340)	613,371
Motor Vehicle	69,670	24,945	28,237	(3,293)	66,377
City Garage	358,695	607,356	606,106	1,250	359,945
<i>Subtotal</i>	<u>\$ 1,309,836</u>	<u>\$ 2,810,750</u>	<u>\$ 2,865,005</u>	<u>\$ (54,255)</u>	<u>\$ 1,255,581</u>
Capital Related Funds					
Capital Improvement	\$ 791,343	\$ 4,473,514	\$ 4,139,896	\$ 333,618	\$ 1,124,960
Vance Darroch Capital Proj.	124,746	-	-	-	124,746
<i>Subtotal</i>	<u>\$ 916,088</u>	<u>\$ 4,473,514</u>	<u>\$ 4,139,896</u>	<u>\$ 333,618</u>	<u>\$ 1,249,706</u>
Debt Related Funds					
Debt Service	\$ 406,076	\$ 18,355	\$ 252,100	\$ (233,745)	\$ 172,331
Tax Increment Financing	358,448	406,671	549,829	(143,157)	215,291
<i>Subtotal</i>	<u>\$ 764,524</u>	<u>\$ 425,027</u>	<u>\$ 801,929</u>	<u>\$ (376,902)</u>	<u>\$ 387,622</u>

Fund	Beginning Balance 1/1/2022	Estimated Revenue	Estimated Expenses	Net Difference	Ending Balance 12/31/2022
Public Safety Related Funds					
Police Pension	\$ 47,628	\$ 496,609	\$ 491,967	\$ 4,643	\$ 52,270
Fire Pension	53,392	656,646	648,701	7,945	61,337
Enforcement & Education	65,340	1,359	-	1,359	66,699
Federal Law Enforcement	46,463	245	4,122	(3,877)	42,586
Law Enforcement Training	38,591	40,857	21,484	19,373	57,964
Drug Law Enforcement	40,929	236	-	236	41,165
Mayor's Court Computer	95,636	5,284	5,756	(473)	95,163
Clerk of Court Computer	63,759	3,523	3,838	(315)	63,444
<i>Subtotal</i>	<u>\$ 451,738</u>	<u>\$ 1,204,759</u>	<u>\$ 1,175,868</u>	<u>\$ 28,890</u>	<u>\$ 480,628</u>
Other City Funds					
Economic Development	\$ 37,230	\$ 167,961	\$ 141,805	\$ 26,156	\$ 63,386
Special Energy Improvement	-	19,268	19,268	-	-
Moraine Home Improvement	652,662	3,755	-	3,755	656,417
Health Insurance Program	646,494	2,610,118	2,702,158	(92,040)	554,454
Insurance Reserve	1,414,383	8,210	11,916	(3,705)	1,410,677
Miscellaneous Trust	38,363	11,033	11,276	(243)	38,120
Cemetery	131,348	5,703	6,983	(1,279)	130,069
Local Fiscal Recovery	338,870	341,575	157,911	183,664	522,534
OneOhio Opioid Settlement	-	7,697	-	7,697	7,697
<i>Subtotal</i>	<u>\$ 3,259,350</u>	<u>\$ 3,175,320</u>	<u>\$ 3,051,317</u>	<u>\$ 124,003</u>	<u>\$ 3,383,353</u>
Total - All Funds	<u><u>\$ 39,034,998</u></u>	<u><u>\$ 37,273,063</u></u>	<u><u>\$ 33,619,558</u></u>	<u><u>\$ 3,653,505</u></u>	<u><u>\$ 42,688,503</u></u>

2023 Financial Summary (Estimate)

Cash Fund Balance

Fund	Beginning Balance 1/1/2023	Budget Revenue	Budget Expenses	Net Difference	Ending Balance 12/31/2023
General Fund	\$ 35,815,385	\$ 27,065,737	\$ 20,659,056	\$ 6,406,680	\$ 42,222,066
Parks & Recreation Fund	\$ 116,227	\$ 993,945	\$ 992,679	\$ 1,265	\$ 117,492
Street Related Funds					
Street	\$ 215,887	\$ 1,927,523	\$ 1,927,276	\$ 247	\$ 216,135
State Highway	613,371	73,529	159,731	(86,202)	527,169
Motor Vehicle	66,377	27,658	41,472	(13,814)	52,563
City Garage	359,945	591,084	595,365	(4,281)	355,664
<i>Subtotal</i>	<u>\$ 1,255,581</u>	<u>\$ 2,619,794</u>	<u>\$ 2,723,844</u>	<u>\$ (104,050)</u>	<u>\$ 1,151,531</u>
Capital Related Funds					
Capital Improvement	\$ 1,124,960	\$ 3,874,849	\$ 3,473,255	\$ 401,594	\$ 1,526,555
Vance Darroch Capital Proj.	124,746	-	67,365	(67,365)	57,381
<i>Subtotal</i>	<u>\$ 1,249,706</u>	<u>\$ 3,874,849</u>	<u>\$ 3,540,620</u>	<u>\$ 334,229</u>	<u>\$ 1,583,935</u>
Debt Related Funds					
Debt Service	\$ 172,331	\$ 266,923	\$ 261,600	\$ 5,323	\$ 177,654
Tax Increment Financing	215,291	392,705	549,348	(156,644)	58,647
<i>Subtotal</i>	<u>\$ 387,622</u>	<u>\$ 659,627</u>	<u>\$ 810,948</u>	<u>\$ (151,321)</u>	<u>\$ 236,301</u>

Fund	Beginning Balance 1/1/2023	Budget Revenue	Budget Expenses	Net Difference	Ending Balance 12/31/2023
Public Safety Related Funds					
Police Pension	\$ 52,270	\$ 506,443	\$ 504,916	\$ 1,527	\$ 53,797
Fire Pension	61,337	631,673	629,726	1,948	63,285
Enforcement & Education	66,699	2,691	-	2,691	69,389
Federal Law Enforcement	42,586	1,228	2,965	(1,737)	40,849
Law Enforcement Training	57,964	8,401	13,782	(5,380)	52,584
Drug Law Enforcement	41,165	1,271	-	1,271	42,436
Mayor's Court Computer	95,163	4,528	6,006	(1,478)	93,685
Clerk of Court Computer	63,444	3,016	4,004	(988)	62,456
<i>Subtotal</i>	<u>\$ 480,628</u>	<u>\$ 1,159,252</u>	<u>\$ 1,161,399</u>	<u>\$ (2,147)</u>	<u>\$ 478,481</u>
Other City Funds					
Economic Development	\$ 63,386	\$ 926,010	\$ 671,746	\$ 254,264	\$ 317,650
Special Energy Improvement	-	19,268	19,268	-	-
Moraine Home Improvement	656,417	20,274	-	20,274	676,691
Health Insurance Program	554,454	2,102,490	2,057,855	44,636	599,090
Insurance Reserve	1,410,677	45,734	33,876	11,858	1,422,535
Miscellaneous Trust	38,120	17,475	9,100	8,375	46,494
Cemetery	130,069	7,238	41,702	(34,464)	95,605
Local Fiscal Recovery	522,534	-	55,682	(55,682)	466,853
OneOhio Opioid Settlement	7,697	34,526	-	34,526	42,223
<i>Subtotal</i>	<u>\$ 3,383,353</u>	<u>\$ 3,173,015</u>	<u>\$ 2,889,228</u>	<u>\$ 283,787</u>	<u>\$ 3,667,141</u>
Total - All Funds	<u><u>\$ 42,688,503</u></u>	<u><u>\$ 39,546,218</u></u>	<u><u>\$ 32,777,774</u></u>	<u><u>\$ 6,768,444</u></u>	<u><u>\$ 49,456,947</u></u>

2024 Financial Summary (Budget)

Cash Fund Balance

Fund	Beginning Balance 1/1/2024	Budget Revenue	Budget Expenses	Net Difference	Ending Balance 12/31/2024
General Fund	\$ 42,222,066	\$ 29,114,114	\$ 31,644,104	\$ (2,529,990)	\$ 39,692,076
Parks & Recreation Fund	\$ 117,492	\$ 1,473,531	\$ 1,471,548	\$ 1,983	\$ 119,475
Street Related Funds					
Street	\$ 216,135	\$ 2,425,901	\$ 2,425,897	\$ 4	\$ 216,139
State Highway	527,169	67,038	210,600	(143,562)	383,607
Motor Vehicle	52,563	26,612	52,400	(25,788)	26,775
City Garage	355,664	826,820	825,317	1,503	357,167
<i>Subtotal</i>	<u>\$ 1,151,531</u>	<u>\$ 3,346,371</u>	<u>\$ 3,514,214</u>	<u>\$ (167,843)</u>	<u>\$ 983,688</u>
Capital Related Funds					
Capital Improvement	\$ 1,526,555	\$ 9,476,291	\$ 9,472,124	\$ 4,167	\$ 1,530,722
Vance Darroch Capital Proj.	57,381	-	-	-	57,381
<i>Subtotal</i>	<u>\$ 1,583,935</u>	<u>\$ 9,476,291</u>	<u>\$ 9,472,124</u>	<u>\$ 4,167</u>	<u>\$ 1,588,102</u>
Debt Related Funds					
Debt Service	\$ 177,654	\$ 560,923	\$ 555,900	\$ 5,023	\$ 182,677
Tax Increment Financing	58,647	424,581	427,400	(2,819)	55,828
<i>Subtotal</i>	<u>\$ 236,301</u>	<u>\$ 985,504</u>	<u>\$ 983,300</u>	<u>\$ 2,204</u>	<u>\$ 238,505</u>

Fund	Beginning Balance 1/1/2024	Budget Revenue	Budget Expenses	Net Difference	Ending Balance 12/31/2024
Public Safety Related Funds					
Police Pension	\$ 53,797	\$ 611,132	\$ 607,816	\$ 3,316	\$ 57,113
Fire Pension	63,285	671,443	668,049	3,394	66,679
Enforcement & Education	69,389	2,711	4,000	(1,289)	68,100
Federal Law Enforcement	40,849	1,155	3,200	(2,045)	38,804
Law Enforcement Training	52,584	1,368	22,500	(21,132)	31,452
Drug Law Enforcement	42,436	1,200	8,000	(6,800)	35,636
Mayor's Court Computer	93,685	5,000	13,890	(8,890)	84,795
Clerk of Court Computer	62,456	3,000	9,260	(6,260)	56,196
<i>Subtotal</i>	<i>\$ 478,481</i>	<i>\$ 1,297,009</i>	<i>\$ 1,336,715</i>	<i>\$ (39,706)</i>	<i>\$ 438,775</i>
Other City Funds					
Economic Development	\$ 317,650	\$ 802,000	\$ 802,000	\$ -	\$ 317,650
Special Energy Improvement	-	21,000	21,000	-	-
Moraine Home Improvement	676,691	19,132	-	19,132	695,823
Health Insurance Program	599,090	2,916,919	2,905,249	11,670	610,760
Insurance Reserve	1,422,535	40,360	165,000	(124,640)	1,297,895
Miscellaneous Trust	46,494	40,000	40,500	(500)	45,994
Cemetery	95,605	4,763	21,000	(16,237)	79,368
Local Fiscal Recovery	466,853	-	464,187	(464,187)	2,666
OneOhio Opioid Settlement	42,223	18,000	-	18,000	60,223
<i>Subtotal</i>	<i>\$ 3,667,141</i>	<i>\$ 3,862,174</i>	<i>\$ 4,418,936</i>	<i>\$ (556,762)</i>	<i>\$ 3,110,379</i>
Total - All Funds	\$ 49,456,947	\$ 49,554,994	\$ 52,840,941	\$ (3,285,947)	\$ 46,171,000

General Fund: Summary

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 17,618,009	\$ 25,385,399	\$ 32,225,922			\$ 35,815,385	\$ 42,222,066	\$ 6,406,680	15%
Revenue									
0100 LOCAL TAXES	514,644	571,643	588,251	569,021	606,105	578,743	599,472	30,451	5%
0101 INCOME TAXES	18,984,859	20,526,113	21,197,733	21,435,009	21,435,009	23,979,310	26,132,433	4,697,424	18%
0200 STATE SHARED TAXES & FEES	103,062	126,909	145,051	139,927	139,927	133,545	135,023	(4,904)	-4%
0300 SPECIAL ASSESSMENTS	8,917	7,241	10,487	20,000	20,000	17,569	5,000	(15,000)	-300%
0400 INTERGOV AID GRANTS	22,903	5,411	3,254	8,000	8,000	1,261	3,000	(5,000)	-167%
0500 CHARGES FOR SERVICES	366,396	412,896	462,214	455,225	455,225	447,508	479,000	23,775	5%
0600 FINES & FORFEITURES	322,617	445,728	363,422	284,900	284,900	399,060	249,400	(35,500)	-14%
0800 MISCELLANEOUS RECEIPTS	2,927,009	2,189,265	1,463,230	622,949	622,949	1,508,740	1,510,786	887,837	59%
Total	23,250,406	24,285,206	24,233,642	23,535,031	23,572,115	27,065,737	29,114,114	5,579,083	19%
Expenses									
1001 COUNCIL	17,239	20,482	20,778	52,598	52,598	25,712	69,027	16,429	24%
1002 CLERK OF COUNCIL	71,038	86,420	79,807	99,611	106,746	77,674	126,530	26,919	21%
1003 CITY MANAGER	277,600	303,067	338,017	443,729	466,133	409,887	567,391	123,662	22%
1004 CLERK OF COURTS	172,524	190,047	182,177	202,685	226,684	181,001	279,171	76,486	27%
1005 LAW DIRECTOR	120,228	94,050	98,274	150,000	158,035	105,332	135,000	(15,000)	-11%
1007 MERIT SERVICE	3,070	8,345	2,728	-	-	-	-	-	0%
1008 MAYOR	5,176	5,288	5,420	617	617	28	-	(617)	-100%
1009 FINANCE DEPARTMENT	665,638	707,201	742,309	821,150	838,907	786,152	913,060	91,910	10%
1010 INFORMATION CENTER	36,826	382	-	-	-	-	-	-	0%
1015 BUILDINGS/PARKS MAINTENAN	885,385	876,533	1,072,793	1,502,574	1,561,535	1,162,419	1,603,793	101,219	6%

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
1016 GENERAL MISCELLANEOUS	864,473	920,809	963,364	1,292,965	1,332,643	854,651	1,194,505	(98,460)	-8%
1017 INFORMATION TECHNOLOGY	513,007	588,394	595,096	748,211	742,363	553,710	948,865	200,654	21%
1018 HUMAN RESOURCES	46,838	54,502	49,847	77,375	80,244	37,579	-	(77,375)	-100%
1201 POLICE DEPARTMENT	3,999,587	4,431,377	4,759,885	5,835,261	5,873,052	4,763,461	5,933,254	97,993	2%
1202 FIRE DEPARTMENT	3,385,950	3,876,837	4,053,319	4,779,070	4,720,597	3,774,281	4,512,454	(266,616)	-6%
1203 CIVIL DEFENSE	4,953	5,643	-	-	-	-	-	-	0%
1301 HEALTH & ALCOHOLISM	1,360	262	-	2,000	3,205	3,185	2,000	-	0%
1302 WASTE COLLECTION	340,948	353,294	358,151	402,000	402,010	364,321	417,000	15,000	4%
1305 ENGINEER	2,117	-	-	-	-	-	-	-	0%
1402 STREET LIGHTING	188,359	235,022	201,359	260,000	277,957	219,379	260,000	-	0%
1502 PLANNING COMMISSION	2,901	-	-	-	-	-	-	-	0%
1801 COMMUNITY DEVELOPMENT	482,801	526,728	610,855	879,615	886,343	435,285	1,086,279	206,664	19%
9001 TRANSFERS TO OTHER FUNDS	3,395,000	4,160,000	6,510,000	10,721,000	11,061,200	6,905,000	13,595,775	2,874,775	21%
Total	15,483,017	17,444,683	20,644,179	28,270,461	28,790,869	20,659,056	31,644,104	3,373,643	11%
Ending Fund Balance	\$ 25,385,399	\$ 32,225,922	\$ 35,815,385			\$ 42,222,066	\$ 39,692,076	\$(2,529,990)	-6%

General Fund: Revenue

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
0100 LOCAL TAXES	514,644	571,643	588,251	569,021	606,105	578,743	599,472	30,451	5%
101-0100-40101 PROPERTY TAX	75,387	85,745	89,469	101,659	102,948	88,269	109,125	7,466	7%
101-0100-40104 PUBLIC UTILITY PROPERTY	221,302	228,367	236,177	224,936	238,845	250,390	253,176	28,240	11%
101-0100-40106 MOBILE HOME TAX	196	244	163	200	200	339	212	12	6%
101-0100-40107 10% ROLLBACK	9,238	10,406	10,674	10,500	10,500	10,590	11,130	630	6%
101-0100-40108 2.5% ROLLBACK	1,731	1,893	1,791	1,800	1,800	1,778	1,908	108	6%
101-0100-40109 HOMESTEAD EXEMPTION	5,121	4,980	4,839	5,000	5,000	4,576	5,300	300	6%
101-0100-40112 REAL ESTATE - OTHER	169,289	180,449	194,222	174,926	196,812	203,390	208,621	33,695	16%
101-0100-40150 HOTEL/MOTEL TAX	32,381	59,560	50,916	50,000	50,000	19,411	10,000	(40,000)	-400%
0101 INCOME TAXES	18,984,859	20,526,113	21,197,733	21,435,009	21,435,009	23,979,310	26,132,433	4,697,424	18%
101-0101-40197 ELECTRIC LIGHT CO INCOM	193,939	8,376	7,019	5,000	5,000	72	-	(5,000)	-100%
101-0101-40198 INCOME TAX REFUNDS	(274,394)	(536,665)	(471,600)	(880,000)	(880,000)	(600,396)	(710,000)	170,000	24%
101-0101-40199 MUNICIPAL INCOME TAXE	19,065,315	21,054,402	21,662,314	22,310,009	22,310,009	24,579,634	26,842,433	4,532,424	17%
0200 STATE SHARED TAXES & FEES	103,062	126,909	145,051	139,927	139,927	133,545	135,023	(4,904)	-4%
101-0200-40201 LOCAL GOV FUND - COUN	75,828	85,413	92,564	97,427	97,427	94,877	92,523	(4,904)	-5%
101-0200-40202 LOCAL GOV FUND - STATE	24,351	29,094	32,132	32,000	32,000	33,191	32,000	-	0%
101-0200-40205 CIGARETTE LICENSE TAX	263	352	553	500	500	525	500	-	0%
101-0200-40206 LIQUOR & BEER PERMITS	2,619	12,050	19,802	10,000	10,000	4,952	10,000	-	0%
0300 SPECIAL ASSESSMENTS	8,917	7,241	10,487	20,000	20,000	17,569	5,000	(15,000)	-300%
101-0300-40350 GRASS MOWING ASSESSM	8,917	7,241	10,487	20,000	20,000	17,569	5,000	(15,000)	-300%
101-0300-40351 TRASH COLLECTION	-	0	0	-	-	-	-	-	0%
0400 INTERGOV AID GRANTS	22,903	5,411	3,254	8,000	8,000	1,261	3,000	(5,000)	-167%
101-0400-40404 GRANTS - OTHER	13,313	1,500	1,695	5,000	5,000	600	-	(5,000)	-100%
101-0400-40406 GRANTS - EMS GRANT	2,761	3,911	1,559	3,000	3,000	661	3,000	-	0%
101-0400-40430 FEDERAL CARES ACT AID	6,828	-	-	-	-	-	-	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
0500 CHARGES FOR SERVICES	366,396	412,896	462,214	455,225	455,225	447,508	479,000	23,775	5%
101-0500-40502 BOARD OF ZONING APPEAL	700	525	525	525	525	-	-	(525)	-100%
101-0500-40503 REZONING FEES	200	200	-	200	200	-	-	(200)	-100%
101-0500-40504 FORECLOSURE REGISTRATIONS	575	250	375	500	500	75	-	(500)	-100%
101-0500-40505 CONTRACTOR REGISTRATIONS	4,720	5,120	5,600	4,000	4,000	4,538	4,000	-	0%
101-0500-40511 EMS BILLING COLLECTIONS	360,201	406,801	455,714	450,000	450,000	442,895	475,000	25,000	5%
0600 FINES & FORFEITURES	322,617	445,728	363,422	284,900	284,900	399,060	249,400	(35,500)	-14%
101-0600-40601 MAYORS CT - FINES & FORFEITURES	196,234	245,377	225,865	240,000	240,000	201,102	180,000	(60,000)	-33%
101-0600-40602 KETTERING COURT	639	424	863	250	250	378	250	-	0%
101-0600-40603 TRAFFIC SCHOOL	1,595	1,765	660	750	750	605	750	-	0%
101-0600-40604 PEDDLERS LICENSE	615	865	1,330	500	500	90	-	(500)	-100%
101-0600-40606 STREET OPENING PERMITS	1,815	2,310	2,283	2,000	2,000	1,349	2,000	-	0%
101-0600-40614 MAPS	5	16	43	-	-	-	-	-	0%
101-0600-40627 STATE COMMERCIAL PERMITS	1,532	3,406	2,499	3,000	3,000	5,366	3,000	-	0%
101-0600-40628 STATE RESIDENTIAL PERMITS	661	762	443	200	200	84	200	-	0%
101-0600-40650 RESIDENTIAL PERMITS	66,027	76,175	41,650	10,000	10,000	8,328	10,000	-	0%
101-0600-40651 ZONING PERMITS	1,975	1,925	3,005	2,000	2,000	1,653	2,000	-	0%
101-0600-40652 JUNKYARD LICENSE	900	900	1,050	1,200	1,200	1,050	1,200	-	0%
101-0600-40653 COMMERCIAL PERMITS	50,619	111,803	83,733	25,000	25,000	179,057	50,000	25,000	50%
0800 MISCELLANEOUS RECEIPTS	2,927,009	2,189,265	1,463,230	622,949	622,949	1,508,740	1,510,786	887,837	59%
101-0800-40801 INTEREST	184,003	135,585	213,003	425,949	425,949	1,266,488	1,286,286	860,337	67%
101-0800-40804 SALE OF OTHER ASSETS	71,943	41,137	12,821	20,000	20,000	32,190	20,000	-	0%
101-0800-40805 WEB BACKGROUND CHECKS	5,653	290	145	-	-	70	-	-	0%
101-0800-40809 LEASE INCOME - PROPERTY	6,734	28,405	16,650	-	-	4,650	-	-	0%
101-0800-40810 LEASE INCOME - PARKING	7,200	9,450	12,000	12,000	12,000	12,000	12,000	-	0%
101-0800-40813 MISCELLANEOUS RECEIPTS	30,423	16,935	18,554	30,000	30,000	15,938	10,000	(20,000)	-200%
101-0800-40814 RECYCLING	2,101	2,381	2,213	500	500	1,973	-	(500)	-100%
101-0800-40816 COPIES	124	-	7	-	-	39	-	-	0%
101-0800-40824 WITNESS FEES	4	-	-	-	-	-	-	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101-0800-40825 REIMB - WORKERS COMPE	1,150,942	259,785	54,586	-	-	44,953	40,000	40,000	100%
101-0800-40826 REIMB - INSURANCE PREM	25,356	10,465	40,779	-	-	17,294	15,000	15,000	100%
101-0800-40831 CONFISCATION-LICENSE PI	245	560	245	-	-	595	-	-	0%
101-0800-40835 REIMB - SCHOOL RESOURC	-	-	-	132,000	132,000	70,002	120,000	(12,000)	-10%
101-0800-40836 REIMB - CONTINUED PROF	-	-	11,466	-	-	-	-	-	0%
101-0800-40850 SALE OF LOTS	1,419,844	1,520,237	628,077	-	-	-	-	-	0%
101-0800-40851 SALE OF LOTS - FORECLOSI	-	119,063	-	-	-	30,010	-	-	0%
101-0800-40852 SALE OF LAND	-	-	400,000	-	-	-	-	-	0%
101-0800-40895 ENTERPRISE ZONE AGREEM	2,500	2,500	2,500	2,500	2,500	-	2,500	-	0%
101-0800-40897 DONATIONS	-	-	-	-	-	2,500	-	-	0%
101-0800-40899 REIMB - OTHER	19,938	42,472	50,185	-	-	10,039	5,000	5,000	100%
	-	-	-	-	-	-	-	-	0%
Grand Total	23,250,406	24,285,206	24,233,642	23,535,031	23,572,115	27,065,737	29,114,114	5,579,083	19%

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General Fund: Expenses

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
1001 COUNCIL	17,239	20,482	20,778	52,598	52,598	25,712	69,027	16,429	24%
Personnel	13,656	14,021	13,781	23,998	23,998	18,835	42,827	18,829	44%
101-1001-51103 WAGES - ELECTED OF	11,900	12,180	12,080	18,668	18,668	16,755	33,984	15,316	45%
101-1001-51301 LIFE INSURANCE	396	459	389	924	924	400	924	-	0%
101-1001-51303 OPERS PENSION	504	504	532	2,614	2,614	812	4,758	2,144	45%
101-1001-51306 WORKERS COMPENS	322	324	220	364	364	242	561	197	35%
101-1001-51309 MEDICARE	535	554	560	1,428	1,428	627	2,600	1,172	45%
Other	3,583	6,462	6,997	28,600	28,600	6,876	26,200	(2,400)	-9%
101-1001-52101 REGISTRATION	-	-	525	2,800	2,800	400	2,800	-	0%
101-1001-52102 LODGING EXPENSES	350	-	-	4,800	4,800	365	4,000	(800)	-20%
101-1001-52103 MEAL EXPENSES	141	-	-	2,300	2,300	119	2,000	(300)	-15%
101-1001-52104 MEMBERSHIPS	2,742	2,342	2,472	3,700	3,700	1,727	2,400	(1,300)	-54%
101-1001-52201 TRAVEL EXPENSES	-	-	154	2,500	2,500	102	2,500	-	0%
101-1001-52203 AIRFARE	-	-	-	4,000	4,000	466	3,000	(1,000)	-33%
101-1001-53997 MISCELLANEOUS	350	1,734	3,846	6,250	6,250	2,698	6,500	250	4%
101-1001-53998 SPECIAL EVENTS	-	2,385	-	2,250	2,250	1,000	3,000	750	25%
1002 CLERK OF COUNCIL	71,038	86,420	79,807	99,611	106,746	77,674	126,530	26,919	21%
Personnel	66,337	79,158	70,058	58,941	64,801	66,551	81,335	22,394	28%
101-1002-51101 WAGES - FULL-TIME	43,771	39,466	42,721	45,538	50,613	52,520	64,778	19,240	30%
101-1002-51301 LIFE INSURANCE	128	125	133	132	132	132	132	-	0%
101-1002-51302 HEALTH INSURANCE	13,794	31,702	19,337	4,800	4,800	4,800	4,800	-	0%
101-1002-51303 OPERS PENSION	6,223	5,411	5,955	6,375	7,136	7,134	9,069	2,694	30%
101-1002-51306 WORKERS COMPENS	1,344	1,334	710	888	738	597	1,069	181	17%
101-1002-51309 MEDICARE	627	580	662	668	842	828	947	279	29%
101-1002-51402 CELL PHONE ALLOW/	450	540	540	540	540	540	540	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Other	4,701	7,262	9,748	40,670	41,945	11,123	45,195	4,525	10%
101-1002-52101 REGISTRATION	-	630	525	2,300	2,300	1,025	2,300	-	0%
101-1002-52102 LODGING EXPENSES	-	612	663	1,675	1,675	1,322	1,700	25	1%
101-1002-52103 MEAL EXPENSES	-	122	176	600	600	307	600	-	0%
101-1002-52104 MEMBERSHIPS	225	345	245	345	345	240	345	-	0%
101-1002-52201 TRAVEL EXPENSES	-	90	493	1,250	1,250	121	1,250	-	0%
101-1002-52203 AIRFARE	-	-	-	1,000	1,000	598	1,000	-	0%
101-1002-53199 CONTRACTUAL SERV	4,048	5,298	6,940	28,500	29,775	7,336	33,000	4,500	14%
101-1002-53302 PRINTING	-	40	-	300	300	-	300	-	0%
101-1002-54101 OFFICE SUPPLIES	428	126	203	3,000	3,000	175	3,000	-	0%
101-1002-54504 MINOR OFFICE EQUIP	-	-	168	500	500	-	500	-	0%
101-1002-54507 SMALL APPLIANCES &	-	-	334	1,200	1,200	-	1,200	-	0%
1003 CITY MANAGER	277,600	303,067	338,017	443,729	466,133	409,887	567,391	123,662	22%
Personnel	264,045	295,119	319,907	392,659	398,593	372,818	431,441	38,782	9%
101-1003-51101 WAGES - FULL-TIME	197,875	199,706	208,315	220,184	223,684	221,368	243,690	23,506	10%
101-1003-51102 WAGES - PART-TIME	9,084	30,808	45,316	93,660	95,076	77,392	102,678	9,018	9%
101-1003-51301 LIFE INSURANCE	255	296	267	264	264	264	264	-	0%
101-1003-51302 HEALTH INSURANCE	7,200	7,200	7,200	7,200	7,200	7,200	7,200	-	0%
101-1003-51303 OPERS PENSION	28,709	31,860	34,874	43,938	44,626	41,507	48,492	4,554	9%
101-1003-51306 WORKERS COMPENS	6,360	7,145	4,785	6,120	6,120	4,152	5,715	(405)	-7%
101-1003-51309 MEDICARE	3,067	3,460	3,795	4,569	4,640	4,414	5,041	472	9%
101-1003-51313 OPERS PENSION (PIC	10,474	13,744	14,455	15,464	15,723	15,562	17,101	1,637	10%
101-1003-51402 CELL PHONE ALLOWA	1,020	900	900	1,260	1,260	960	1,260	-	0%
Other	13,555	7,949	18,109	51,070	67,540	37,069	135,950	84,880	62%
101-1003-52101 REGISTRATION	75	135	1,514	6,370	6,020	675	5,455	(915)	-17%
101-1003-52102 LODGING EXPENSES	269	-	141	4,000	4,000	365	5,400	1,400	26%
101-1003-52103 MEAL EXPENSES	281	83	925	3,455	3,455	270	3,760	305	8%
101-1003-52104 MEMBERSHIPS	3,979	2,527	3,466	4,655	4,905	4,567	5,855	1,200	20%
101-1003-52201 TRAVEL EXPENSES	180	287	462	2,190	2,190	762	2,585	395	15%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101-1003-52203 AIRFARE	422	-	-	3,600	3,600	508	4,000	400	10%
101-1003-53199 CONTRACTUAL SERV	-	-	875	3,500	19,800	19,370	82,510	79,010	96%
101-1003-53302 PRINTING	3,188	1,128	533	6,000	5,750	1,102	5,700	(300)	-5%
101-1003-53710 VEHICLE REPAIR - GA	1,640	726	847	2,220	2,220	1,664	1,980	(240)	-12%
101-1003-53998 SPECIAL EVENTS	1,793	856	3,710	7,750	7,750	3,078	9,250	1,500	16%
101-1003-54101 OFFICE SUPPLIES	419	397	1,055	2,000	2,000	638	3,000	1,000	33%
101-1003-54104 PUBLICATIONS	738	633	718	1,130	1,300	1,072	1,130	-	0%
101-1003-54401 GASOLINE	572	956	2,734	2,700	3,050	2,968	3,825	1,125	29%
101-1003-54504 MINOR OFFICE EQUIP	-	220	1,130	1,500	1,500	29	1,500	-	0%
1004 CLERK OF COURTS	172,524	190,047	182,177	202,685	226,684	181,001	279,171	76,486	27%
Personnel	162,825	177,103	173,724	179,435	202,959	173,060	246,021	66,586	27%
101-1004-51101 WAGES - FULL-TIME	102,937	101,215	94,992	99,660	109,298	92,032	130,244	30,584	23%
101-1004-51102 WAGES - PART-TIME	20,508	20,115	20,115	20,129	30,867	30,853	60,008	39,879	66%
101-1004-51301 LIFE INSURANCE	255	296	267	264	264	209	264	-	0%
101-1004-51302 HEALTH INSURANCE	17,243	34,119	38,246	37,991	37,991	29,870	22,425	(15,566)	-69%
101-1004-51303 OPERS PENSION	16,965	16,048	16,145	16,770	19,623	16,488	26,635	9,865	37%
101-1004-51306 WORKERS COMPENS	3,180	3,204	1,944	2,336	2,336	1,578	3,139	803	26%
101-1004-51309 MEDICARE	1,738	1,746	1,655	1,745	2,040	1,700	2,766	1,021	37%
101-1004-51402 CELL PHONE ALLOWA	-	360	360	540	540	330	540	-	0%
Other	9,699	12,944	8,453	23,250	23,725	7,941	33,150	9,900	30%
101-1004-52101 REGISTRATION	-	350	-	600	700	700	1,000	400	40%
101-1004-52104 MEMBERSHIPS	75	25	125	150	150	125	150	-	0%
101-1004-53103 LEGAL SERVICES	2,655	4,762	3,100	6,000	9,000	2,913	10,000	4,000	40%
101-1004-53199 CONTRACTUAL SERV	300	300	300	3,300	300	-	3,300	-	0%
101-1004-53302 PRINTING	4,015	5,342	2,596	6,185	6,660	1,770	6,185	-	0%
101-1004-53601 JURY & WITNESS FEE	96	54	78	100	100	72	100	-	0%
101-1004-53602 COURT COSTS	1,845	1,059	1,771	3,200	3,100	1,936	3,200	-	0%
101-1004-54101 OFFICE SUPPLIES	613	411	125	800	800	227	800	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101-1004-54104 PUBLICATIONS	100	546	243	415	415	129	415	-	0%
101-1004-54504 MINOR OFFICE EQUIP	-	94	115	2,500	2,500	68	8,000	5,500	69%
1005 LAW DIRECTOR	120,228	94,050	98,274	150,000	158,035	105,332	135,000	(15,000)	-11%
Other	120,228	94,050	98,274	150,000	158,035	105,332	135,000	(15,000)	-11%
101-1005-53103 LEGAL SERVICES	120,228	94,050	98,274	150,000	158,035	105,332	135,000	(15,000)	-11%
1007 MERIT SERVICE	3,070	8,345	2,728	-	-	-	-	-	0%
Other	3,070	8,345	2,728	-	-	-	-	-	0%
101-1007-53107 CONSULTING & ADVI	3,070	8,345	2,728	-	-	-	-	-	0%
1008 MAYOR	5,176	5,288	5,420	617	617	28	-	(617)	-100%
Personnel	4,816	4,908	5,020	617	617	28	-	(617)	-100%
101-1008-51103 WAGES - ELECTED OF	4,270	4,360	4,550	534	534	-	-	(534)	-100%
101-1008-51303 OPERS PENSION	336	336	308	75	75	28	-	(75)	-100%
101-1008-51306 WORKERS COMPENS	148	149	101	-	-	-	-	-	0%
101-1008-51309 MEDICARE	62	63	60	8	8	-	-	(8)	-100%
Other	360	380	400	-	-	-	-	-	0%
101-1008-52101 REGISTRATION	360	180	-	-	-	-	-	-	0%
101-1008-52104 MEMBERSHIPS	-	200	400	-	-	-	-	-	0%
1009 FINANCE DEPARTMENT	665,638	707,201	742,309	821,150	838,907	786,152	913,060	91,910	10%
Personnel	599,958	640,721	669,340	731,645	745,675	685,524	797,005	65,360	8%
101-1009-51101 WAGES - FULL-TIME	379,097	385,848	404,580	428,680	444,272	440,782	490,074	61,394	13%
101-1009-51102 WAGES - PART-TIME	24,976	36,164	37,464	51,732	48,293	39,774	63,247	11,515	18%
101-1009-51301 LIFE INSURANCE	766	888	800	792	792	792	792	-	0%
101-1009-51302 HEALTH INSURANCE	122,337	140,810	150,133	165,936	165,936	123,191	141,701	(24,235)	-17%
101-1009-51303 OPERS PENSION	55,248	58,745	61,628	67,258	68,959	66,758	77,465	10,207	13%
101-1009-51306 WORKERS COMPENS	11,164	11,163	7,406	9,368	9,368	6,356	10,790	1,422	13%
101-1009-51309 MEDICARE	5,829	6,202	6,428	6,979	7,155	6,970	8,036	1,057	13%
101-1009-51402 CELL PHONE ALLOW/	540	900	900	900	900	900	900	-	0%
101-1009-51403 TUITION REIMBURSE	-	-	-	-	-	-	4,000	4,000	100%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Other	65,680	66,480	72,969	89,505	93,232	100,628	116,055	26,550	23%
101-1009-52101 REGISTRATION	1,317	500	1,462	2,600	2,600	655	2,700	100	4%
101-1009-52102 LODGING EXPENSES	-	-	838	1,000	1,000	-	1,000	-	0%
101-1009-52103 MEAL EXPENSES	196	266	537	1,000	1,000	251	1,000	-	0%
101-1009-52104 MEMBERSHIPS	1,455	1,185	1,478	1,650	1,650	1,198	1,560	(90)	-6%
101-1009-52201 TRAVEL EXPENSES	465	502	605	1,000	1,046	614	1,000	-	0%
101-1009-53199 CONTRACTUAL SERV	21,960	19,814	21,897	26,560	28,638	27,885	35,320	8,760	25%
101-1009-53302 PRINTING	878	1,612	1,008	1,850	2,850	1,616	2,350	500	21%
101-1009-53505 POSTAGE METER EQI	6,821	6,410	6,685	8,255	8,858	7,354	5,430	(2,825)	-52%
101-1009-53711 MAINTENANCE AGRE	30,918	34,022	36,173	38,200	38,200	55,053	58,225	20,025	34%
101-1009-54101 OFFICE SUPPLIES	938	1,333	1,160	2,000	2,000	1,269	2,000	-	0%
101-1009-54104 PUBLICATIONS	159	60	-	750	750	126	750	-	0%
101-1009-54201 UNIFORMS	-	-	250	640	640	561	720	80	11%
101-1009-54504 MINOR OFFICE EQUI	573	776	876	4,000	4,000	4,047	4,000	-	0%
1010 INFORMATION CENTER	36,826	382	-	-	-	-	-	-	0%
Personnel	36,826	382	-	-	-	-	-	-	0%
101-1010-51102 WAGES - PART-TIME	31,090	-	-	-	-	-	-	-	0%
101-1010-51303 OPERS PENSION	4,252	382	-	-	-	-	-	-	0%
101-1010-51306 WORKERS COMPENS	1,043	-	-	-	-	-	-	-	0%
101-1010-51309 MEDICARE	441	-	-	-	-	-	-	-	0%
1015 BUILDINGS/PARKS MAINTEN	885,385	876,533	1,072,793	1,502,574	1,561,535	1,162,419	1,603,793	101,219	6%
Personnel	420,239	443,988	578,342	712,229	721,947	642,834	850,893	138,664	16%
101-1015-51101 WAGES - FULL-TIME	275,002	295,673	382,886	415,473	423,323	428,639	509,756	94,283	18%
101-1015-51102 WAGES - PART-TIME	42,655	14,902	2,956	27,510	28,078	26,066	58,247	30,737	53%
101-1015-51301 LIFE INSURANCE	510	666	755	792	792	792	924	132	14%
101-1015-51302 HEALTH INSURANCE	42,245	73,630	123,752	188,646	188,646	109,094	181,474	(7,172)	-4%
101-1015-51303 OPERS PENSION	44,007	43,276	52,791	62,018	63,226	63,222	79,521	17,503	22%
101-1015-51306 WORKERS COMPENS	9,991	10,029	7,406	8,638	8,608	5,858	9,372	734	8%
101-1015-51309 MEDICARE	4,539	4,522	5,626	6,462	6,584	6,594	8,284	1,822	22%

Department/Account	2020	2021	2022	2023	2023	2023	2024	Variance	Variance
	Actual	Actual	Actual	Original Budget	Amended Budget	Estimate	Proposed Budget	Amount 2023-2024	Pct. 2023-2024
101-1015-51401 UNIFORM ALLOWAN	750	750	1,000	1,250	1,250	1,250	1,875	625	33%
101-1015-51402 CELL PHONE ALLOWA	540	540	1,170	1,440	1,440	1,320	1,440	-	0%
Other	465,147	432,545	494,452	790,345	839,588	519,584	752,900	(37,445)	-5%
101-1015-52101 REGISTRATION	75	75	300	1,800	2,800	2,170	3,500	1,700	49%
101-1015-52103 MEAL EXPENSES	-	-	-	100	90	-	100	-	0%
101-1015-52201 TRAVEL EXPENSES	-	-	-	-	10	6	50	50	100%
101-1015-53104 ENGINEERING & ARC	1,400	12,813	39,888	60,000	70,750	30,485	60,000	-	0%
101-1015-53201 JANITORIAL SERVICE	36,579	36,041	43,176	53,000	18,364	9,378	33,000	(20,000)	-61%
101-1015-53208 PEST CONTROL	3,255	3,487	3,532	6,800	6,800	3,575	6,800	-	0%
101-1015-53502 RENTAL EQUIPMENT	4,431	1,383	1,188	5,560	5,728	1,240	5,560	-	0%
101-1015-53701 EQUIPMENT REPAIR	-	-	835	3,000	3,000	-	3,000	-	0%
101-1015-53706 BUILDING MAINTEN	73,319	85,047	86,741	141,400	179,871	82,373	141,400	-	0%
101-1015-53710 VEHICLE REPAIR - GA	32,790	5,467	6,811	9,235	9,235	6,923	8,690	(545)	-6%
101-1015-53711 MAINTENANCE AGRE	99,932	98,700	92,614	124,335	124,335	121,380	124,335	-	0%
101-1015-53802 ELECTRIC	84,109	76,955	74,119	110,000	116,117	79,924	90,000	(20,000)	-22%
101-1015-53803 NATURAL GAS	33,293	42,041	59,860	91,000	99,554	49,741	70,000	(21,000)	-30%
101-1015-53804 WATER & SEWER	17,797	24,884	29,312	32,400	39,164	30,305	33,000	600	2%
101-1015-54101 OFFICE SUPPLIES	144	292	600	650	650	368	650	-	0%
101-1015-54105 EMERGENCY PREPAR	9,863	373	189	-	-	-	-	-	0%
101-1015-54201 UNIFORMS	1,373	1,997	3,067	4,850	4,905	2,656	7,200	2,350	33%
101-1015-54203 CHEMICALS & SUPPL	4,261	3,183	4,037	15,000	15,000	6,538	15,000	-	0%
101-1015-54207 BUILDING SUPPLIES	15,527	10,331	9,934	36,000	48,000	29,947	45,000	9,000	20%
101-1015-54214 SAFETY SUPPLIES	-	-	104	800	800	-	800	-	0%
101-1015-54218 ELECTRICAL SUPPLIE	28,162	9,567	14,308	28,000	33,000	23,769	28,000	-	0%
101-1015-54222 MEDICAL SUPPLIES	-	-	-	100	100	40	100	-	0%
101-1015-54225 JANITORIAL SUPPLIE	11,581	7,962	13,271	40,000	32,000	16,517	40,000	-	0%
101-1015-54230 PLUMBING SUPPLIES	215	4,118	3,274	10,000	13,000	8,925	20,000	10,000	50%
101-1015-54401 GASOLINE	875	1,146	1,935	2,925	2,925	1,752	2,925	-	0%
101-1015-54402 DIESEL	20	128	112	290	290	-	290	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101-1015-54504 MINOR OFFICE EQUIP	-	-	-	100	100	-	500	400	80%
101-1015-54506 SMALL HAND TOOLS	385	-	4,626	5,000	5,000	5,081	5,000	-	0%
101-1015-54507 SMALL APPLIANCES & TOOLS	5,760	6,556	619	8,000	8,000	6,491	8,000	-	0%
1016 GENERAL MISCELLANEOUS	864,473	920,809	963,364	1,292,965	1,332,643	854,651	1,194,505	(98,460)	-8%
Personnel	435,202	403,985	458,417	712,700	712,700	324,122	600,805	(111,895)	-19%
101-1016-51104 WAGES - TERMINATED	409,192	390,658	418,000	602,700	602,700	304,236	500,000	(102,700)	-21%
101-1016-51302 HEALTH INSURANCE	-	9,297	39,065	100,000	100,000	19,089	90,805	(9,195)	-10%
101-1016-51307 UNEMPLOYMENT COMPENSATION	26,010	4,030	1,351	10,000	10,000	798	10,000	-	0%
Other	429,270	516,824	504,947	580,265	619,943	530,529	593,700	13,435	2%
101-1016-53101 AUDITING/ACCOUNTING	37,511	41,830	39,800	45,000	46,000	45,810	44,400	(600)	-1%
101-1016-53107 CONSULTING & ADVICE	6,163	7,665	1,286	3,000	3,429	429	3,000	-	0%
101-1016-53190 AUDITOR/TREASURER	7,434	7,605	8,571	15,000	15,000	10,332	15,000	-	0%
101-1016-53199 CONTRACTUAL SERVICES	4,713	22,454	30,364	40,000	76,604	64,867	30,000	(10,000)	-33%
101-1016-53301 ADVERTISING	23,948	53,730	59,630	77,265	81,911	61,682	82,050	4,785	6%
101-1016-53302 PRINTING	37,201	41,630	38,265	25,000	25,000	22,900	25,000	-	0%
101-1016-53304 CODIFICATION	4,389	3,158	-	-	-	-	-	-	0%
101-1016-53402 PROPERTY & LIABILITY INSURANCE	142,993	156,546	194,444	220,000	220,000	201,043	240,000	20,000	8%
101-1016-53603 ELECTION EXPENSE	2,499	778	1,844	5,000	3,000	1,018	5,000	-	0%
101-1016-53605 PROPERTY TAXES/ASSESSMENTS	128,761	133,225	113,896	120,000	120,000	109,821	120,000	-	0%
101-1016-53903 POSTAGE	15,072	342	10,047	15,000	15,000	6,695	15,000	-	0%
101-1016-53995 FOURTH OF JULY	-	41,259	-	-	-	-	-	-	0%
101-1016-53997 MISCELLANEOUS	8,130	2,780	2,794	9,000	8,000	3,672	9,250	250	3%
101-1016-54102 COPIER SUPPLIES	2,339	3,821	4,007	6,000	6,000	2,262	5,000	(1,000)	-20%
101-1016-54105 EMERGENCY PREPARATION	8,116	-	-	-	-	-	-	-	0%
1017 INFORMATION TECHNOLOGY	513,007	588,394	595,096	748,211	742,363	553,710	948,865	200,654	21%
Personnel	265,089	326,677	321,858	343,266	316,238	274,432	379,575	36,309	10%
101-1017-51101 WAGES - FULL-TIME	181,118	212,073	210,076	221,624	198,212	186,833	243,714	22,090	9%
101-1017-51301 LIFE INSURANCE	325	444	422	396	396	297	396	-	0%
101-1017-51302 HEALTH INSURANCE	50,866	74,652	73,759	81,223	81,223	54,201	92,329	11,106	12%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023	2023	2023 Estimate	2024	Variance	Variance
				Original Budget	Amended Budget		Proposed Budget	Amount 2023-2024	Pct. 2023-2024
101-1017-51303 OPERS PENSION	24,391	29,510	29,437	31,027	27,750	26,343	34,120	3,093	9%
101-1017-51306 WORKERS COMPENS	4,487	5,477	3,686	4,322	4,322	2,929	4,021	(301)	-7%
101-1017-51309 MEDICARE	2,582	3,081	3,067	3,234	2,895	2,690	3,555	321	9%
101-1017-51402 CELL PHONE ALLOWA	1,320	1,440	1,410	1,440	1,440	1,140	1,440	-	0%
Other	247,918	261,717	273,238	404,945	426,125	279,278	569,290	164,345	29%
101-1017-52101 REGISTRATION	-	-	-	1,000	1,000	-	1,000	-	0%
101-1017-52201 TRAVEL EXPENSES	-	-	-	200	200	-	200	-	0%
101-1017-53199 CONTRACTUAL SERV	34,755	1,365	-	11,000	11,000	840	14,000	3,000	21%
101-1017-53302 PRINTING	-	-	-	270	270	-	-	(270)	-100%
101-1017-53599 AUDIO/VISUAL SUPP	3,813	2,636	4,609	13,500	14,400	4,457	23,250	9,750	42%
101-1017-53710 VEHICLE REPAIR - GA	984	426	949	2,695	2,695	2,020	1,905	(790)	-41%
101-1017-53711 MAINTENANCE AGRE	117,817	176,709	198,358	262,580	282,230	209,230	415,960	153,380	37%
101-1017-53901 TELEPHONE	64,576	34,790	33,107	46,900	46,900	36,767	44,500	(2,400)	-5%
101-1017-53904 INTERNET SERVICE	1,180	28,408	30,387	20,100	20,730	17,026	21,000	900	4%
101-1017-54101 OFFICE SUPPLIES	281	-	-	-	-	-	-	-	0%
101-1017-54223 COMPUTER SUPPLIES	23,775	17,353	5,547	45,000	45,000	8,664	46,000	1,000	2%
101-1017-54401 GASOLINE	30	29	280	900	900	273	675	(225)	-33%
101-1017-54504 MINOR OFFICE EQUIP	-	-	-	300	300	-	300	-	0%
101-1017-54506 SMALL HAND TOOLS	708	-	-	500	500	-	500	-	0%
1018 HUMAN RESOURCES	46,838	54,502	49,847	77,375	80,244	37,579	-	(77,375)	-100%
Other	46,838	54,502	49,847	77,375	80,244	37,579	-	(77,375)	-100%
101-1018-53199 CONTRACTUAL SERV	46,838	54,502	49,847	77,375	80,244	37,579	-	(77,375)	-100%
1201 POLICE DEPARTMENT	3,999,587	4,431,377	4,759,885	5,835,261	5,873,052	4,763,461	5,933,254	97,993	2%
Personnel	3,550,253	3,941,536	4,151,414	4,987,731	4,976,538	4,142,156	5,046,024	58,293	1%
101-1201-51101 WAGES - FULL-TIME	2,690,972	2,938,991	3,087,713	3,576,699	3,567,421	3,228,915	3,791,489	214,790	6%
101-1201-51102 WAGES - PART-TIME	10,362	-	-	-	-	-	-	-	0%
101-1201-51301 LIFE INSURANCE	3,850	4,622	4,288	5,148	5,148	4,400	5,148	-	0%
101-1201-51302 HEALTH INSURANCE	621,736	766,511	850,145	1,142,358	1,142,358	689,875	982,122	(160,236)	-16%
101-1201-51303 OPERS PENSION	80,546	80,493	78,275	98,279	96,483	91,896	96,222	(2,057)	-2%

Department/Account	2020	2021	2022	2023	2023	2023	2024	Variance	Variance
	Actual	Actual	Actual	Original Budget	Amended Budget	Estimate	Proposed Budget	Amount 2023-2024	Pct. 2023-2024
101-1201-51306 WORKERS COMPENS	77,690	81,050	54,561	69,746	69,746	47,319	62,560	(7,186)	-11%
101-1201-51309 MEDICARE	41,409	42,853	45,031	52,356	52,237	47,266	55,627	3,271	6%
101-1201-51401 UNIFORM ALLOWAN	18,528	19,487	20,945	29,925	29,925	23,238	38,556	8,631	22%
101-1201-51402 CELL PHONE ALLOWA	5,160	4,500	5,040	5,220	5,220	5,171	6,300	1,080	17%
101-1201-51403 TUITION REIMBURSE	-	3,030	5,416	8,000	8,000	4,077	8,000	-	0%
Other	449,335	489,841	608,472	847,530	896,514	621,305	887,230	39,700	4%
101-1201-52101 REGISTRATION	12,862	18,774	20,257	30,000	30,000	25,346	40,000	10,000	25%
101-1201-52102 LODGING EXPENSES	-	2,921	5,861	5,500	5,500	3,098	5,500	-	0%
101-1201-52103 MEAL EXPENSES	396	2,730	3,365	3,000	3,000	1,680	3,000	-	0%
101-1201-52104 MEMBERSHIPS	1,440	1,492	1,185	2,200	2,200	1,515	2,200	-	0%
101-1201-52201 TRAVEL EXPENSES	-	79	117	1,000	1,000	-	1,000	-	0%
101-1201-52203 AIRFARE	-	-	421	-	-	-	-	-	0%
101-1201-53116 COUNTY ANIMAL SHI	960	1,160	1,155	2,500	2,500	1,129	2,500	-	0%
101-1201-53180 CONFIDENTIAL FUND	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0%
101-1201-53199 CONTRACTUAL SERV	110,247	133,617	124,642	198,500	203,445	123,536	215,550	17,050	8%
101-1201-53204 TOWING SERVICES	75	50	-	400	400	-	400	-	0%
101-1201-53212 LAB TESTING	4,173	5,071	27,432	30,000	30,000	18,308	30,000	-	0%
101-1201-53217 CARE & FEEDING OF	50,676	42,866	70,915	80,000	85,660	71,011	85,000	5,000	6%
101-1201-53250 FINGERPRINTING & N	13,449	12,776	7,297	12,000	12,990	8,581	12,000	-	0%
101-1201-53302 PRINTING	5,438	7,894	6,716	12,500	12,500	7,918	12,500	-	0%
101-1201-53707 RADIO REPAIR	648	2,438	5,151	7,500	15,137	7,722	7,500	-	0%
101-1201-53709 VEHICLE REPAIR - OU	21	8,220	471	5,000	5,225	270	5,000	-	0%
101-1201-53710 VEHICLE REPAIR - GA	69,679	63,769	85,307	121,080	121,080	90,765	126,330	5,250	4%
101-1201-53711 MAINTENANCE AGRE	74,027	45,608	86,536	110,650	118,450	93,809	114,050	3,400	3%
101-1201-53901 TELEPHONE	5,005	4,744	2,071	1,500	1,500	-	1,500	-	0%
101-1201-53902 LEADS SERVICES	10,060	9,840	9,840	11,500	11,500	10,558	11,500	-	0%
101-1201-53903 POSTAGE	204	6	213	600	600	34	600	-	0%
101-1201-53997 MISCELLANEOUS	-	2,013	325	3,000	4,500	4,123	3,000	-	0%
101-1201-54101 OFFICE SUPPLIES	3,022	3,162	4,717	6,000	6,076	6,012	8,000	2,000	25%

Department/Account	2020	2021	2022	2023	2023	2023	2024	Variance	Variance
	Actual	Actual	Actual	Original Budget	Amended Budget	Estimate	Proposed Budget	Amount 2023-2024	Pct. 2023-2024
101-1201-54104 PUBLICATIONS	2,027	2,219	2,464	2,100	2,100	1,536	2,100	-	0%
101-1201-54105 EMERGENCY PREPAR	663	14,490	8,149	15,000	22,126	19,808	15,000	-	0%
101-1201-54201 UNIFORMS	24,912	20,775	19,865	40,000	43,462	17,795	40,000	-	0%
101-1201-54209 BARRICADES / CONE	1,438	1,500	480	1,500	1,500	1,440	1,500	-	0%
101-1201-54211 WEAPONS - AMMUN	7,783	5,962	15,980	20,000	26,812	21,355	23,000	3,000	13%
101-1201-54223 COMPUTER SUPPLIE	440	449	2,548	3,000	3,000	861	3,000	-	0%
101-1201-54227 PHOTO & VISUAL AID	191	292	589	1,000	1,000	165	1,000	-	0%
101-1201-54229 BATTERIES	78	87	206	1,000	1,000	298	1,000	-	0%
101-1201-54401 GASOLINE	35,786	51,346	64,575	90,000	90,000	60,134	81,000	(9,000)	-11%
101-1201-54409 CAR WASHES	886	1,116	1,026	1,500	1,552	1,597	1,500	-	0%
101-1201-54501 LAB EQUIPMENT	5,135	6,190	7,921	9,000	9,000	3,110	9,000	-	0%
101-1201-54507 SMALL APPLIANCES &	2,470	8,893	9,286	7,500	7,500	4,392	7,500	-	0%
101-1201-54510 COMMUNITY ENGAG	4,144	6,290	10,389	10,500	13,200	12,398	13,500	3,000	22%
1202 FIRE DEPARTMENT	3,385,950	3,876,837	4,053,319	4,779,070	4,720,597	3,774,281	4,512,454	(266,616)	-6%
Personnel	3,194,128	3,675,871	3,839,686	4,371,670	4,298,595	3,499,490	4,023,644	(348,026)	-9%
101-1202-51101 WAGES - FULL-TIME	2,159,097	2,542,455	2,722,422	2,882,498	2,895,255	2,649,504	2,836,554	(45,944)	-2%
101-1202-51102 WAGES - PART-TIME	150,129	118,877	81,832	140,778	60,333	20,832	147,109	6,331	4%
101-1202-51301 LIFE INSURANCE	3,283	3,750	2,914	3,696	3,696	3,179	3,696	-	0%
101-1202-51302 HEALTH INSURANCE	556,363	645,619	653,902	945,412	945,412	531,102	701,354	(244,058)	-35%
101-1202-51303 OPERS PENSION	4,896	5,439	6,328	6,641	7,208	6,884	8,881	2,240	25%
101-1202-51306 WORKERS COMPENS	70,190	73,288	46,784	58,954	58,954	39,996	49,230	(9,724)	-20%
101-1202-51309 MEDICARE/SOCIAL SI	45,446	46,695	46,423	53,342	47,373	40,386	53,282	(60)	0%
101-1202-51315 FIRE PENSION (PICKU	171,307	204,596	249,371	229,749	229,764	181,497	172,568	(57,181)	-33%
101-1202-51401 UNIFORM ALLOWAN	31,798	33,069	28,091	36,980	36,980	20,753	45,350	8,370	18%
101-1202-51402 CELL PHONE ALLOWA	1,620	1,620	1,620	1,620	1,620	1,305	1,620	-	0%
101-1202-51403 TUITION REIMBURSE	-	463	-	12,000	12,000	4,052	4,000	(8,000)	-200%
Other	191,823	200,965	213,633	407,400	422,002	274,792	488,810	81,410	17%
101-1202-52101 REGISTRATION	1,120	2,617	6,906	28,450	22,450	13,956	32,650	4,200	13%
101-1202-52102 LODGING EXPENSES	-	-	593	2,000	2,000	916	3,000	1,000	33%

Department/Account	2020	2021	2022	2023	2023	2023	2024	Variance	Variance
	Actual	Actual	Actual	Original Budget	Amended Budget	Estimate	Proposed Budget	Amount 2023-2024	Pct. 2023-2024
101-1202-52103 MEAL EXPENSES	-	-	-	500	500	180	600	100	17%
101-1202-52104 MEMBERSHIPS	1,915	1,786	5,643	15,275	15,536	7,516	15,275	-	0%
101-1202-52201 TRAVEL EXPENSES	-	-	-	300	300	-	500	200	40%
101-1202-53199 CONTRACTUAL SERV	23,609	29,839	23,626	54,990	58,449	44,080	94,500	39,510	42%
101-1202-53302 PRINTING	1,050	1,585	188	2,000	2,000	844	2,000	-	0%
101-1202-53701 EQUIPMENT REPAIR	6,579	6,146	5,643	10,100	11,354	7,862	15,100	5,000	33%
101-1202-53707 RADIO REPAIR	113	-	-	1,500	1,500	197	1,500	-	0%
101-1202-53709 VEHICLE REPAIR - OU	7,971	2,401	3,832	10,000	13,155	10,613	10,000	-	0%
101-1202-53710 VEHICLE REPAIR - GA	57,383	51,531	66,142	97,495	97,495	73,085	102,445	4,950	5%
101-1202-53711 MAINTENANCE AGRE	4,605	12,769	6,952	18,420	18,420	8,947	22,620	4,200	19%
101-1202-53901 TELEPHONE	2,131	2,115	2,208	2,800	4,484	3,489	2,800	-	0%
101-1202-53997 MISCELLANEOUS	1,566	4,538	1,548	2,650	4,650	3,394	2,650	-	0%
101-1202-54101 OFFICE SUPPLIES	378	240	342	900	900	742	900	-	0%
101-1202-54104 PUBLICATIONS	355	159	271	450	450	236	450	-	0%
101-1202-54105 EMERGENCY PREPAR	11,118	1,319	307	3,000	500	-	3,000	-	0%
101-1202-54201 UNIFORMS	10,322	11,006	9,597	33,200	23,200	8,673	33,200	-	0%
101-1202-54203 CHEMICALS & SUPPL	3,467	6,159	6,252	6,500	8,157	5,504	7,500	1,000	13%
101-1202-54214 SAFETY SUPPLIES	1,954	4,014	8,654	5,000	5,000	1,329	5,000	-	0%
101-1202-54222 MEDICAL SUPPLIES	14,150	14,666	14,619	16,000	16,085	14,492	28,000	12,000	43%
101-1202-54225 JANITORIAL SUPPLIES	2,429	1,435	1,872	3,000	3,000	2,094	3,000	-	0%
101-1202-54229 BATTERIES	1,900	1,850	1,452	2,500	2,500	2,076	2,500	-	0%
101-1202-54233 FIREFIGHTING SUPPL	10,792	8,657	5,516	20,000	31,533	16,662	31,500	11,500	37%
101-1202-54234 HAZ-MAT SUPPLIES	2,561	-	1,236	4,000	4,000	2,352	4,000	-	0%
101-1202-54401 GASOLINE	11,191	17,589	21,745	29,250	29,250	17,907	27,000	(2,250)	-8%
101-1202-54402 DIESEL	8,254	10,497	12,734	20,300	20,300	11,739	20,300	-	0%
101-1202-54504 MINOR OFFICE EQUIP	170	-	2,070	1,000	2,500	1,107	1,000	-	0%
101-1202-54507 SMALL APPLIANCES &	1,970	5,425	868	3,000	8,793	4,492	3,000	-	0%
101-1202-54510 COMMUNITY ENGAG	-	-	2,815	10,820	9,320	6,228	10,820	-	0%
101-1202-57101 DEPARTMENTAL GRA	2,768	2,624	-	2,000	4,220	4,080	2,000	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
1203 CIVIL DEFENSE	4,953	5,643	-	-	-	-	-	-	0%
Other	4,953	5,643	-	-	-	-	-	-	0%
101-1203-53604 REGIONAL AGENCY F	4,953	5,643	-	-	-	-	-	-	0%
1301 HEALTH & ALCOHOLISM	1,360	262	-	2,000	3,205	3,185	2,000	-	0%
Other	1,360	262	-	2,000	3,205	3,185	2,000	-	0%
101-1301-53112 ALCOHOLISM CONTR	1,360	262	-	2,000	3,205	3,185	2,000	-	0%
1302 WASTE COLLECTION	340,948	353,294	358,151	402,000	402,010	364,321	417,000	15,000	4%
Other	340,948	353,294	358,151	402,000	402,010	364,321	417,000	15,000	4%
101-1302-53213 WASTE COLLECTION	321,345	340,768	346,526	382,000	382,000	354,848	397,000	15,000	4%
101-1302-53214 DUMP CHARGES	19,603	12,526	11,625	20,000	20,010	9,472	20,000	-	0%
1305 ENGINEER	2,117	-	-	-	-	-	-	-	0%
Other	2,117	-	-	-	-	-	-	-	0%
101-1305-53104 ENGINEERING & ARC	2,117	-	-	-	-	-	-	-	0%
1402 STREET LIGHTING	188,359	235,022	201,359	260,000	277,957	219,379	260,000	-	0%
Other	188,359	235,022	201,359	260,000	277,957	219,379	260,000	-	0%
101-1402-53807 STREET LIGHT CONTF	188,359	235,022	201,359	260,000	277,957	219,379	260,000	-	0%
1502 PLANNING COMMISSION	2,901	-	-	-	-	-	-	-	0%
Other	2,901	-	-	-	-	-	-	-	0%
101-1502-52104 MEMBERSHIPS	2,901	-	-	-	-	-	-	-	0%
1801 COMMUNITY DEVELOPMEN	482,801	526,728	610,855	879,615	886,343	435,285	1,086,279	206,664	19%
Personnel	402,988	422,447	489,290	656,320	364,423	280,720	737,084	80,764	11%
101-1801-51101 WAGES - FULL-TIME	273,546	279,669	309,914	385,099	187,464	150,697	443,413	58,314	13%
101-1801-51102 WAGES - PART-TIME	7,903	-	20,488	42,451	48,440	41,414	46,841	4,390	9%
101-1801-51301 LIFE INSURANCE	510	592	578	660	352	275	660	-	0%
101-1801-51302 HEALTH INSURANCE	66,924	87,633	98,775	151,525	82,424	51,544	159,049	7,524	5%
101-1801-51303 OPERS PENSION	38,742	39,058	46,493	59,857	33,027	27,813	68,636	8,779	13%
101-1801-51306 WORKERS COMPENS	9,915	10,316	7,051	8,337	8,337	5,659	8,089	(248)	-3%
101-1801-51309 MEDICARE	4,098	4,099	4,822	6,231	3,434	2,778	7,156	925	13%
101-1801-51402 CELL PHONE ALLOWA/	1,350	1,080	1,170	2,160	945	540	3,240	1,080	33%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Other	79,813	104,280	121,565	223,295	521,920	154,565	349,195	125,900	36%
101-1801-52101 REGISTRATION	767	573	1,447	5,335	5,335	899	5,335	-	0%
101-1801-52102 LODGING EXPENSES	-	-	349	2,050	2,050	-	2,050	-	0%
101-1801-52103 MEAL EXPENSES	32	111	208	550	550	4	750	200	27%
101-1801-52104 MEMBERSHIPS	5,120	9,673	8,861	11,395	11,425	4,203	11,395	-	0%
101-1801-52201 TRAVEL EXPENSES	178	97	236	800	800	-	500	(300)	-60%
101-1801-52203 AIRFARE	-	-	-	500	500	-	500	-	0%
101-1801-53104 ENGINEERING & ARC	55,039	66,340	71,012	140,250	339,459	115,227	216,000	75,750	35%
101-1801-53199 CONTRACTUAL SERV	-	88	132	250	98,862	52	24,250	24,000	99%
101-1801-53280 DRAINAGE	-	200	-	-	-	-	-	-	0%
101-1801-53302 PRINTING	-	-	149	5,300	4,400	30	3,800	(1,500)	-39%
101-1801-53710 VEHICLE REPAIR - GA	3,689	6,914	9,435	9,675	9,675	7,253	10,925	1,250	11%
101-1801-53711 MAINTENANCE AGRE	9,253	11,253	17,360	20,550	20,550	18,946	46,800	26,250	56%
101-1801-53903 POSTAGE	47	36	-	250	1,150	888	-	(250)	-100%
101-1801-53991 STATE BLDG PERMIT	1,165	2,684	3,217	7,500	7,935	4,157	7,500	-	0%
101-1801-53992 STATE BLDG PERMIT	522	859	439	3,750	3,789	108	3,750	-	0%
101-1801-53998 SPECIAL EVENTS	-	-	-	3,500	3,800	1,253	3,500	-	0%
101-1801-54101 OFFICE SUPPLIES	498	941	1,131	2,000	2,000	116	2,500	500	20%
101-1801-54104 PUBLICATIONS	130	163	-	1,540	1,540	-	1,540	-	0%
101-1801-54201 UNIFORMS	515	304	569	1,400	1,400	249	1,400	-	0%
101-1801-54401 GASOLINE	2,403	3,177	1,817	5,400	5,400	855	5,400	-	0%
101-1801-54504 MINOR OFFICE EQUIP	455	868	5,203	1,300	1,300	325	1,300	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
9001 TRANSFERS TO OTHER FUNC	3,395,000	4,160,000	6,510,000	10,721,000	11,061,200	6,905,000	13,595,775	2,874,775	21%
Other	3,395,000	4,160,000	6,510,000	10,721,000	11,061,200	6,905,000	13,595,775	2,874,775	21%
101-9001-59302 TRANSFER TO STREET	1,225,000	1,320,000	1,500,000	1,970,000	1,941,400	1,260,000	1,785,025	(184,975)	-10%
101-9001-59304 TRANSFER TO PARKS	550,000	705,000	825,000	1,240,000	1,260,700	870,000	1,320,000	80,000	6%
101-9001-59305 TRANSFER TO ECONC	-	80,000	160,000	401,000	551,000	550,000	550,750	149,750	27%
101-9001-59306 TRANSFER TO CAPITA	800,000	1,160,000	3,045,000	6,020,000	6,215,000	3,270,000	8,850,000	2,830,000	32%
101-9001-59313 TRANSFER TO POLICE	355,000	385,000	410,000	490,000	491,000	415,000	515,000	25,000	5%
101-9001-59314 TRANSFER TO FIRE PI	465,000	510,000	570,000	600,000	602,100	540,000	575,000	(25,000)	-4%
Grand Total	15,483,017	17,444,683	20,644,179	28,270,461	28,790,869	20,659,056	31,644,104	3,373,643	11%

Parks & Recreation Fund: Summary

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 233,300	\$ 114,845	\$ 107,540			\$ 116,227	\$ 117,492	\$ 1,265	1%
Revenue									
0400 INTERGOV AID GRANTS	42,051	44,819	26,846	35,000	35,000	899	50,000	15,000	30%
0501 CIVIC CENTER CHARGES	12,568	17,850	23,025	18,300	18,300	26,204	17,500	(800)	-5%
0504 PAYNE RECREATION CENTER CH	60,249	47,206	70,453	81,300	81,300	90,172	79,750	(1,550)	-2%
0800 MISCELLANEOUS RECEIPTS	27,067	17,556	4,728	3,274	3,274	6,670	6,281	3,007	48%
0900 INTERFUND TRANSFERS	550,000	705,000	825,000	1,240,000	1,260,700	870,000	1,320,000	80,000	6%
Grand Total	691,934	832,432	950,052	1,377,874	1,398,574	993,945	1,473,531	95,657	6%
Expenses									
1601 CIVIC CENTER	230,285	226,256	218,483	361,887	360,587	232,041	160,225	(201,662)	-126%
1604 PAYNE RECREATION CENTER	542,196	579,274	596,651	746,333	781,917	608,144	1,024,573	278,240	27%
1605 PARKS & RECREATION PROGRA	37,909	34,208	83,576	168,500	173,250	107,377	204,750	36,250	18%
1606 PARK MAINTENANCE	-	-	42,655	100,500	105,985	45,117	82,000	(18,500)	-23%
Total	810,390	839,737	941,365	1,377,220	1,421,739	992,679	1,471,548	94,328	6%
Ending Fund Balance	\$ 114,845	\$ 107,540	\$ 116,227			\$ 117,492	\$ 119,475	\$ 1,983	2%

Parks & Recreation Fund: Revenue

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
0400 INTERGOV AID GRANTS	42,051	44,819	26,846	35,000	35,000	899	50,000	15,000	30%
204-0400-40404 GRANTS - OTHER	42,051	44,819	26,846	35,000	35,000	899	50,000	15,000	30%
0501 CIVIC CENTER CHARGES	12,568	17,850	23,025	18,300	18,300	26,204	17,500	(800)	-5%
204-0501-40515 CC - RENTALS	11,020	17,710	23,025	16,000	16,000	25,942	17,500	1,500	9%
204-0501-40516 CC - VENDING MACHINES	17	-	-	100	100	97	-	(100)	-100%
204-0501-40518 CC - CLASS FEES	1,521	140	-	2,000	2,000	5	-	(2,000)	-100%
204-0501-40579 CC-OVER (UNDER)	10	0	-	-	-	-	-	-	0%
204-0501-40587 CC - SPECIAL EVENT FEES	-	-	-	200	200	160	-	(200)	-100%
0504 PAYNE RECREATION CENTER CI	60,249	47,206	70,453	81,300	81,300	90,172	79,750	(1,550)	-2%
204-0504-40515 PRC - ROOM RENTALS	9,010	3,545	14,800	20,000	20,000	17,465	20,000	-	0%
204-0504-40516 PRC - VENDING MACHINES	138	-	-	200	200	-	-	(200)	-100%
204-0504-40518 PRC - CLASS FEES	1,027	2,050	299	10,000	10,000	383	5,000	(5,000)	-100%
204-0504-40521 GARDEN PLOT RENTALS	490	(20)	1,425	1,000	1,000	1,450	1,250	250	20%
204-0504-40522 PRC - LEAGUE FEES	-	-	946	-	-	3,851	5,000	5,000	100%
204-0504-40582 PRC - DAILY RECEIPTS	14,067	10,806	14,744	15,000	15,000	23,116	15,000	-	0%
204-0504-40587 PRC - SPECIAL EVENTS	-	-	-	100	100	1,298	500	400	80%
204-0504-40589 PRC - OVER/(UNDER)	318	23	(15)	-	-	40	-	-	0%
204-0504-40599 PRC - SEASON PASSES	35,198	30,802	38,254	35,000	35,000	42,569	33,000	(2,000)	-6%
0800 MISCELLANEOUS RECEIPTS	27,067	17,556	4,728	3,274	3,274	6,670	6,281	3,007	48%
204-0800-40801 INTEREST	1,664	477	648	1,274	1,274	3,493	3,281	2,007	61%
204-0800-40813 MISCELLANEOUS RECEIPTS	64	995	-	-	-	-	-	-	0%
204-0800-40825 REIMB - WORKERS COMPE	25,338	16,085	4,080	2,000	2,000	3,177	3,000	1,000	33%
0900 INTERFUND TRANSFERS	550,000	705,000	825,000	1,240,000	1,260,700	870,000	1,320,000	80,000	6%
204-0900-40901 TRANSFER FROM GENERAL	550,000	705,000	825,000	1,240,000	1,260,700	870,000	1,320,000	80,000	6%
Grand Total	691,934	832,432	950,052	1,377,874	1,398,574	993,945	1,473,531	95,657	6%

Parks & Recreation Fund: Expenses

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
1601 CIVIC CENTER	230,285	226,256	218,483	361,887	360,587	232,041	160,225	(201,662)	-126%
Personnel	205,741	201,605	187,971	307,812	304,425	210,631	108,010	(199,802)	-185%
204-1601-51101 WAGES - FULL-TIME	101,383	109,273	92,236	114,249	108,577	98,050	-	(114,249)	-100%
204-1601-51102 WAGES - PART-TIME	39,492	23,027	27,035	99,464	102,202	50,741	92,238	(7,226)	-8%
204-1601-51301 LIFE INSURANCE	255	296	234	264	264	297	-	(264)	-100%
204-1601-51302 HEALTH INSURANCE	35,348	41,928	44,802	55,554	55,554	36,002	-	(55,554)	-100%
204-1601-51303 OPERS PENSION	19,800	18,453	17,551	29,920	29,509	19,493	12,913	(17,007)	-132%
204-1601-51306 WORKERS COMPENS	6,354	5,615	3,517	4,167	4,167	2,829	1,522	(2,645)	-174%
204-1601-51309 MEDICARE	2,030	1,934	1,742	3,114	3,072	2,184	1,337	(1,777)	-133%
204-1601-51402 CELL PHONE ALLOW/	1,080	1,080	855	1,080	1,080	1,035	-	(1,080)	-100%
Other	24,544	24,650	30,512	54,075	56,162	21,410	52,215	(1,860)	-4%
204-1601-52101 REGISTRATION	520	160	375	2,050	2,050	320	400	(1,650)	-413%
204-1601-52102 LODGING EXPENSES	548	-	398	1,200	1,200	494	-	(1,200)	-100%
204-1601-52103 MEAL EXPENSES	280	-	230	600	600	160	-	(600)	-100%
204-1601-52104 MEMBERSHIPS	270	270	135	300	300	113	-	(300)	-100%
204-1601-52201 TRAVEL EXPENSES	25	-	-	400	400	-	-	(400)	-100%
204-1601-53109 INSTRUCTORS & REFI	480	140	-	1,000	1,000	327	5,000	4,000	80%
204-1601-53199 CONTRACTUAL SERV	2,829	2,970	3,118	2,275	2,275	2,033	2,065	(210)	-10%
204-1601-53218 LICENSES & PERMITS	384	394	370	500	500	468	500	-	0%
204-1601-53302 PRINTING	-	500	55	1,000	1,000	601	2,000	1,000	50%
204-1601-53706 BUILDING MAINTEN/	-	-	-	2,250	2,250	-	2,250	-	0%
204-1601-53710 VEHICLE REPAIR - GA	615	1,512	1,848	-	-	-	-	-	0%
204-1601-53802 ELECTRIC	12,708	10,341	10,140	16,800	17,494	8,968	13,000	(3,800)	-29%
204-1601-53803 NATURAL GAS	3,024	3,552	5,339	7,300	8,160	4,417	7,000	(300)	-4%
204-1601-53804 WATER & SEWER	1,921	1,924	2,130	2,400	2,933	2,105	3,000	600	20%
204-1601-54101 OFFICE SUPPLIES	89	458	868	1,500	1,500	394	1,500	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
204-1601-54204 RECREATIONAL SUPP	449	2,092	2,349	4,500	4,500	900	4,500	-	0%
204-1601-54207 BUILDING SUPPLIES	-	-	-	2,000	-	-	2,000	-	0%
204-1601-54214 SAFETY SUPPLIES	-	-	190	2,000	2,000	111	2,000	-	0%
204-1601-54401 GASOLINE	44	-	361	-	-	-	-	-	0%
204-1601-54504 MINOR OFFICE EQUIP	360	-	-	-	-	-	-	-	0%
204-1601-54507 SMALL APPLIANCES &	-	-	2,606	4,000	6,000	-	5,000	1,000	20%
204-1601-57101 DEPARTMENTAL GRA	-	338	-	2,000	2,000	-	2,000	-	0%
1604 PAYNE RECREATION CENTER	542,196	579,274	596,651	746,333	781,917	608,144	1,024,573	278,240	27%
Personnel	439,437	451,625	484,477	550,698	574,692	482,520	815,418	264,720	32%
204-1604-51101 WAGES - FULL-TIME	176,441	168,482	145,831	178,211	192,923	167,642	343,553	165,342	48%
204-1604-51102 WAGES - PART-TIME	130,357	138,475	199,427	220,412	226,483	192,886	243,848	23,436	10%
204-1604-51301 LIFE INSURANCE	383	419	333	396	396	363	660	264	40%
204-1604-51302 HEALTH INSURANCE	71,557	84,879	79,223	81,223	81,223	60,135	124,720	43,497	35%
204-1604-51303 OPERS PENSION	43,192	43,444	47,183	55,807	58,717	49,894	82,236	26,429	32%
204-1604-51306 WORKERS COMPENS	12,012	10,470	6,560	7,773	7,773	5,275	9,692	1,919	20%
204-1604-51309 MEDICARE	4,416	4,465	5,019	5,796	6,097	5,246	8,549	2,753	32%
204-1604-51402 CELL PHONE ALLOWA	1,080	990	900	1,080	1,080	1,080	2,160	1,080	50%
Other	102,759	127,648	112,174	195,635	207,225	125,623	209,155	13,520	6%
204-1604-52101 REGISTRATION	295	-	275	1,450	1,450	1,350	4,880	3,430	70%
204-1604-52102 LODGING EXPENSES	398	-	398	2,000	2,000	989	4,000	2,000	50%
204-1604-52103 MEAL EXPENSES	251	438	417	1,000	1,000	320	1,500	500	33%
204-1604-52104 MEMBERSHIPS	580	555	585	765	765	95	1,065	300	28%
204-1604-52201 TRAVEL EXPENSES	-	-	246	500	500	25	1,000	500	50%
204-1604-53109 INSTRUCTORS & REFI	13,155	13,660	13,860	35,000	36,060	19,132	35,000	-	0%
204-1604-53199 CONTRACTUAL SERV	17,126	18,324	7,009	5,450	5,914	6,050	6,915	1,465	21%
204-1604-53218 LICENSES & PERMITS	142	145	137	500	500	493	1,250	750	60%
204-1604-53302 PRINTING	-	487	415	1,000	1,000	276	2,000	1,000	50%
204-1604-53701 EQUIPMENT REPAIR	1,942	-	4,150	10,000	10,000	409	10,000	-	0%
204-1604-53706 BUILDING MAINTENA	-	-	-	2,250	2,250	-	7,250	5,000	69%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
204-1604-53710 VEHICLE REPAIR - GA	1,640	4,539	5,551	11,370	11,370	8,523	10,495	(875)	-8%
204-1604-53711 MAINTENANCE AGRE	-	-	-	350	350	-	-	(350)	-100%
204-1604-53802 ELECTRIC	36,511	32,932	30,905	51,000	53,255	30,270	40,000	(11,000)	-28%
204-1604-53803 NATURAL GAS	8,911	10,351	16,834	23,000	25,658	14,026	19,000	(4,000)	-21%
204-1604-53804 WATER & SEWER	9,208	9,802	10,457	12,300	15,037	12,125	12,000	(300)	-3%
204-1604-54101 OFFICE SUPPLIES	341	606	596	1,500	1,500	1,363	1,500	-	0%
204-1604-54105 EMERGENCY PREPAR	2,884	-	-	-	-	-	-	-	0%
204-1604-54201 UNIFORMS	2,000	1,709	2,213	6,000	7,055	6,850	6,000	-	0%
204-1604-54204 RECREATIONAL SUPP	6,935	7,657	7,154	10,000	11,362	10,459	10,000	-	0%
204-1604-54207 BUILDING SUPPLIES	-	-	4,555	2,000	1,000	-	2,000	-	0%
204-1604-54214 SAFETY SUPPLIES	-	-	-	2,000	2,000	114	2,000	-	0%
204-1604-54401 GASOLINE	440	1,131	1,571	2,700	2,700	1,533	2,700	-	0%
204-1604-54504 MINOR OFFICE EQUIP	-	-	-	-	-	-	12,600	12,600	100%
204-1604-54507 SMALL APPLIANCES &	-	-	3,846	9,500	10,500	10,364	10,000	500	5%
204-1604-54510 COMMUNITY ENGAGE	-	-	1,000	2,000	2,000	858	4,000	2,000	50%
204-1604-57101 DEPARTMENTAL GRA	-	25,311	-	2,000	2,000	-	2,000	-	0%
1605 PARKS & RECREATION PROC	37,909	34,208	83,576	168,500	173,250	107,377	204,750	36,250	18%
Other	37,909	34,208	83,576	168,500	173,250	107,377	204,750	36,250	18%
204-1605-56101 SENIOR PROGRAMS	586	1,231	1,202	1,500	1,500	1,219	4,000	2,500	63%
204-1605-56102 ADULT PROGRAM CL	14	763	536	1,000	1,000	718	6,000	5,000	83%
204-1605-56111 OUT OF SCHOOL TIM	668	605	1,188	3,000	3,000	426	6,000	3,000	50%
204-1605-56131 SPRING EVENTS	1,062	1,357	4,920	5,000	5,000	3,399	5,000	-	0%
204-1605-56133 WINTER EVENTS	-	-	849	5,000	7,000	3,415	5,000	-	0%
204-1605-56141 FALL EVENTS	-	2,987	7,001	10,000	19,000	17,003	11,000	1,000	9%
204-1605-56151 SUMMER PROGRAM:	1,981	6,449	6,239	10,000	3,000	2,907	14,000	4,000	29%
204-1605-56152 BUS SERVICE	-	-	-	1,500	-	-	1,500	-	0%
204-1605-56161 AFTER SCHOOL SNAC	1,042	-	-	2,500	-	-	-	(2,500)	-100%
204-1605-56171 SUMMER LUNCH PRO	18,417	16,386	12,864	25,000	25,000	2,992	25,000	-	0%
204-1605-56401 BEAUTIFICATION PRO	200	159	-	500	500	409	750	250	33%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
204-1605-56421 SPORTS & FITNESS PI	-	2,207	989	15,000	15,000	8,699	15,000	-	0%
204-1605-56431 PARK PROGRAMS	900	2,062	6,090	9,500	9,500	8,821	12,500	3,000	24%
204-1605-56432 FOURTH OF JULY	-	-	41,696	55,000	59,750	56,872	75,000	20,000	27%
204-1605-57101 DEPARTMENTAL GRA	13,040	-	-	24,000	24,000	500	24,000	-	0%
1606 PARK MAINTENANCE	-	-	42,655	100,500	105,985	45,117	82,000	(18,500)	-23%
Other	-	-	42,655	100,500	105,985	45,117	82,000	(18,500)	-23%
204-1606-53199 CONTRACTUAL SERV	-	-	13,164	47,500	48,967	38,555	36,000	(11,500)	-32%
204-1606-53706 BUILDING MAINTENANCE	-	-	3,317	20,000	19,000	-	5,000	(15,000)	-300%
204-1606-54204 RECREATIONAL SUPP	-	-	1,106	6,000	10,018	5,184	14,000	8,000	57%
204-1606-54207 BUILDING SUPPLIES	-	-	67	1,000	2,000	1,378	1,000	-	0%
204-1606-54507 SMALL APPLIANCES &	-	-	-	1,000	1,000	-	1,000	-	0%
204-1606-57101 DEPARTMENTAL GRA	-	-	25,000	25,000	25,000	-	25,000	-	0%
Grand Total	810,390	839,737	941,365	1,377,220	1,421,739	992,679	1,471,548	94,328	6%

Street Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 212,162	\$ 198,405	\$ 208,760			\$ 215,887	\$ 216,135	\$ 247	0%
Revenue									
0200 STATE SHARED TAXES & FEES	594,122	622,610	615,168	601,285	601,285	654,463	629,725	28,440	5%
202-0200-40207 GASOLINE TAXES	471,728	488,155	482,306	481,285	481,285	509,221	499,725	18,440	4%
202-0200-40208 MOTOR VEHICLE LICENSE I	122,393	134,454	132,862	120,000	120,000	145,243	130,000	10,000	8%
0800 MISCELLANEOUS RECEIPTS	64,316	32,739	9,672	4,809	4,809	13,060	11,151	6,342	57%
202-0800-40801 INTEREST	2,186	908	1,204	2,309	2,309	6,572	6,151	3,842	62%
202-0800-40825 REIMB - WORKERS COMPE	46,213	31,831	8,468	2,500	2,500	6,487	5,000	2,500	50%
202-0800-40899 REIMB - OTHER	15,917	-	-	-	-	-	-	-	0%
0900 INTERFUND TRANSFERS	1,225,000	1,320,000	1,500,000	1,970,000	1,941,400	1,260,000	1,785,025	(184,975)	-10%
202-0900-40901 TRANSFER FROM GENERAL	1,225,000	1,320,000	1,500,000	1,970,000	1,941,400	1,260,000	1,785,025	(184,975)	-10%
Total	1,883,438	1,975,349	2,124,840	2,576,094	2,547,494	1,927,523	2,425,901	(150,193)	0%
Expenses									
1401 STREET DEPARTMENT	1,897,195	1,964,994	2,117,712	2,574,686	2,549,259	1,927,276	2,425,897	(148,789)	-6%
Personnel	1,595,963	1,634,240	1,678,265	1,961,151	1,932,507	1,509,017	1,786,262	(174,889)	-10%
202-1401-51101 WAGES - FULL-TIME	1,084,486	1,068,838	1,081,989	1,223,855	1,219,535	1,013,877	1,168,859	(54,996)	-5%
202-1401-51102 WAGES - PART-TIME	8,499	8,550	-	27,321	6,830	-	26,490	(831)	-3%
202-1401-51301 LIFE INSURANCE	1,802	2,184	2,067	2,112	2,112	2,002	2,112	-	0%
202-1401-51302 HEALTH INSURANCE	298,873	351,992	403,159	485,806	485,806	315,539	378,776	(107,030)	-28%
202-1401-51303 OPERS PENSION	150,794	151,359	150,294	175,165	171,691	142,450	167,349	(7,816)	-5%
202-1401-51306 WORKERS COMPENS	31,382	31,831	20,915	24,398	24,398	16,550	19,723	(4,675)	-24%
202-1401-51309 MEDICARE	16,087	15,676	15,759	18,204	17,845	14,664	17,413	(791)	-5%

Category/Department	2020	2021	2022	2023	2023	2023	2024	Variance	Variance
	Actual	Actual	Actual	Original Budget	Amended Budget	Estimate	Proposed Budget	Amount 2023-2024	Pct. 2023-2024
202-1401-51401 UNIFORM ALLOWAN	3,500	3,271	3,542	3,750	3,750	3,396	5,000	1,250	25%
202-1401-51402 CELL PHONE ALLOWA	540	540	540	540	540	540	540	-	0%
Other	301,232	330,755	439,447	613,535	616,752	418,259	639,635	26,100	4%
202-1401-52101 REGISTRATION	70	214	1,102	1,000	2,000	1,825	4,000	3,000	75%
202-1401-52102 LODGING EXPENSES	-	-	-	-	-	-	500	500	100%
202-1401-52103 MEAL EXPENSES	-	-	59	-	-	-	500	500	100%
202-1401-52104 MEMBERSHIPS	-	-	35	-	-	-	-	-	0%
202-1401-52201 TRAVEL EXPENSES	-	-	-	-	-	-	500	500	100%
202-1401-53299 CONTRACTUAL SERV	31,042	43,556	40,133	55,000	58,093	33,751	65,000	10,000	15%
202-1401-53302 PRINTING	130	130	143	150	150	65	150	-	0%
202-1401-53502 RENTAL EQUIPMENT	4,782	3,787	4,972	10,000	6,500	236	10,000	-	0%
202-1401-53707 RADIO REPAIR	-	-	-	3,000	3,000	-	3,000	-	0%
202-1401-53709 VEHICLE REPAIR - OU	-	-	-	10,000	10,000	-	10,000	-	0%
202-1401-53710 VEHICLE REPAIR - GA	188,544	184,353	261,393	344,285	344,285	258,086	344,085	(200)	0%
202-1401-54101 OFFICE SUPPLIES	341	547	237	550	850	686	550	-	0%
202-1401-54202 MISCELLANEOUS	631	992	848	1,000	1,000	1,041	1,000	-	0%
202-1401-54203 CHEMICALS & SUPPL	3,419	2,583	6,194	7,000	4,100	2,894	7,000	-	0%
202-1401-54206 AGGREGATE MATERI	11,989	16,384	19,258	30,000	30,000	26,851	30,000	-	0%
202-1401-54207 BUILDING SUPPLIES	3,726	6,653	6,005	7,000	9,123	5,589	7,000	-	0%
202-1401-54208 LANDSCAPING SUPPLI	3,942	1,556	2,903	5,000	5,000	5,454	7,500	2,500	33%
202-1401-54209 BARRICADES / CONE!	-	-	-	-	-	-	4,000	4,000	100%
202-1401-54210 TRAFFIC SIGN/SIGNA	12,034	16,013	19,482	19,500	22,100	18,148	25,000	5,500	22%
202-1401-54212 WATER MAIN BREAK	-	-	-	4,000	-	-	4,000	-	0%
202-1401-54214 SAFETY SUPPLIES	1,730	1,932	2,304	4,000	7,000	5,062	8,000	4,000	50%
202-1401-54217 GUARD RAILS / FENC	487	-	519	1,000	1,000	562	5,000	4,000	80%
202-1401-54232 CATCH BASINS	7,090	5,878	10,140	20,000	11,400	9,686	20,000	-	0%
202-1401-54401 GASOLINE	16,190	21,579	27,951	38,250	38,250	25,152	33,750	(4,500)	-13%
202-1401-54402 DIESEL	13,638	21,759	31,957	49,300	49,300	19,427	40,600	(8,700)	-21%
202-1401-54504 MINOR OFFICE EQUII	-	-	-	-	-	-	2,500	2,500	100%

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
202-1401-54506 SMALL HAND TOOLS	426	486	1,110	500	2,000	717	1,000	500	50%
202-1401-54507 SMALL APPLIANCES &	1,022	2,351	2,703	3,000	11,600	3,028	5,000	2,000	40%
Total	1,897,195	1,964,994	2,117,712	2,574,686	2,549,259	1,927,276	2,425,897	(148,789)	-6%
Ending Fund Balance	\$ 198,405	\$ 208,760	\$ 215,887			\$ 216,135	\$ 216,139	\$ 4	0%

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State Highway Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 764,422	\$ 772,947	\$ 672,712			\$ 613,371	\$ 527,169	\$ (86,202)	-16%
Revenue									
0200 STATE SHARED TAXES & FEES	48,172	50,482	49,878	47,023	47,023	53,065	51,520	4,497	9%
203-0200-40207 GASOLINE TAXES	38,248	39,580	39,106	39,023	39,023	41,288	40,520	1,497	4%
203-0200-40208 MOTOR VEHICLE LICENSE I	9,924	10,902	10,773	8,000	8,000	11,776	11,000	3,000	27%
0800 MISCELLANEOUS RECEIPTS	6,474	3,114	3,731	7,328	7,328	20,464	15,518	8,190	53%
203-0800-40801 INTEREST	6,474	3,114	3,731	7,328	7,328	16,896	15,518	8,190	53%
203-0800-40899 REIMB - OTHER	-	-	-	-	-	3,569	-	-	0%
Total	54,646	53,596	53,609	54,351	54,351	73,529	67,038	12,687	19%
Expenses									
1401 STREET DEPARTMENT	46,121	153,831	112,949	213,600	221,887	159,731	210,600	(3,000)	-1%
Other	46,121	153,831	112,949	213,600	221,887	159,731	210,600	(3,000)	-1%
203-1401-53502 RENTAL EQUIPMENT	-	-	-	10,400	27,044	27,044	16,000	5,600	35%
203-1401-53705 TRAFFIC SIGNAL SYST	23,865	40,984	28,071	64,800	69,719	28,642	55,200	(9,600)	-17%
203-1401-54205 PAVING MATERIALS (	9,062	11,877	18,615	22,400	19,820	6,257	22,400	-	0%
203-1401-54216 ROAD PAINT (80%)	12,620	15,928	20,597	24,000	12,560	12,550	24,000	-	0%
203-1401-54219 ROAD SALT (80%)	573	64,280	42,602	88,000	74,724	67,732	88,000	-	0%
203-1401-54509 STREET MAINTENAN	-	20,762	3,064	4,000	18,020	17,506	5,000	1,000	20%
Total	46,121	153,831	112,949	213,600	221,887	159,731	210,600	(3,000)	-1%
Ending Fund Balance	\$ 772,947	\$ 672,712	\$ 613,371			\$ 527,169	\$ 383,607	\$(143,562)	-37%

Motor Vehicle License Tax Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 74,002	\$ 82,922	\$ 69,670			\$ 66,377	\$ 52,563	\$ (13,814)	-26%
Revenue									
0200 STATE SHARED TAXES & FEES	22,561	24,887	24,536	24,000	24,000	25,047	25,000	1,000	4%
206-0200-40211 PERMISSIVE MOTOR VEH L	22,561	24,887	24,536	24,000	24,000	25,047	25,000	1,000	4%
0800 MISCELLANEOUS RECEIPTS	636	319	409	811	811	2,611	1,612	801	50%
206-0800-40801 INTEREST	636	319	409	811	811	1,719	1,612	801	50%
206-0800-40899 REIMB - OTHER	-	-	-	-	-	892	-	-	0%
Total	23,197	25,206	24,945	24,811	24,811	27,658	26,612	1,801	7%
Expenses									
1401 STREET DEPARTMENT	14,276	38,458	28,237	53,400	55,472	41,472	52,400	(1,000)	-2%
Other	14,276	38,458	28,237	53,400	55,472	41,472	52,400	(1,000)	-2%
206-1401-53502 RENTAL EQUIPMENT	-	-	-	2,600	6,761	6,761	4,000	1,400	35%
206-1401-53705 TRAFFIC SIGNAL SYST	8,712	10,246	7,018	16,200	17,430	7,161	13,800	(2,400)	-17%
206-1401-54205 PAVING MATERIALS (	2,266	2,969	4,654	5,600	4,955	1,564	5,600	-	0%
206-1401-54216 ROAD PAINT (20%)	3,155	3,982	5,149	6,000	3,140	3,138	6,000	-	0%
206-1401-54219 ROAD SALT (20%)	143	16,070	10,651	22,000	18,681	18,472	22,000	-	0%
206-1401-54509 STREET MAINTENAN	-	5,191	766	1,000	4,505	4,376	1,000	-	0%
Total	14,276	38,458	28,237	53,400	55,472	41,472	52,400	(1,000)	-2%
Ending Fund Balance	\$ 82,922	\$ 69,670	\$ 66,377			\$ 52,563	\$ 26,775	\$ (25,788)	-96%

Garage Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 352,430	\$ 358,619	\$ 358,694			\$ 359,945	\$ 355,664	\$ (4,281)	-1%
Revenue									
0800 MISCELLANEOUS RECEIPTS	454,445	452,768	607,356	841,070	841,070	591,084	826,820	(14,250)	-2%
701-0800-40822 REIMB - GARAGE CHARGE	446,293	447,885	605,967	840,070	840,070	589,970	825,320	(14,750)	-2%
701-0800-40825 REIMB - WORKERS COMPE	8,151	4,883	1,390	1,000	1,000	1,115	1,500	500	33%
Total	454,445	452,768	607,356	841,070	841,070	591,084	826,820	(14,250)	-2%
Expenses									
1403 CITY GARAGE	448,255	452,693	606,106	840,059	840,059	595,365	825,317	(14,742)	-2%
Personnel	245,546	238,817	285,157	319,494	319,494	290,656	323,952	4,458	1%
701-1403-51101 WAGES - FULL-TIME	169,719	165,110	198,407	212,834	212,834	207,869	225,494	12,660	6%
701-1403-51301 LIFE INSURANCE	306	296	388	396	396	396	396	-	0%
701-1403-51302 HEALTH INSURANCE	41,382	41,928	50,266	66,812	66,812	45,398	56,893	(9,919)	-17%
701-1403-51303 OPERS PENSION	24,046	22,600	27,387	29,797	29,797	29,268	31,569	1,772	6%
701-1403-51306 WORKERS COMPENS	5,689	4,883	3,432	4,150	4,150	2,844	3,721	(429)	-12%
701-1403-51309 MEDICARE	2,006	2,401	2,888	3,105	3,105	3,032	3,291	186	6%
701-1403-51401 UNIFORM ALLOWAN	750	500	750	750	750	750	938	188	20%
701-1403-51406 TOOL REIMBURSEME	1,647	1,099	1,639	1,650	1,650	1,099	1,650	-	0%
Other	202,709	213,875	320,949	520,565	520,565	304,709	501,365	(19,200)	-4%
701-1403-52101 REGISTRATION	-	-	-	500	500	87	1,500	1,000	67%
701-1403-52102 LODGING EXPENSES	-	-	-	-	-	-	500	500	100%
701-1403-52103 MEAL EXPENSES	-	-	-	250	-	-	500	250	50%
701-1403-52201 TRAVEL EXPENSES	-	-	-	-	-	-	100	100	100%

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
701-1403-53199 CONTRACTUAL SERV	850	5,082	1,438	25,000	25,000	1,837	25,000	-	0%
701-1403-53204 TOWING SERVICES	240	300	925	3,000	3,000	81	3,000	-	0%
701-1403-53709 VEHICLE REPAIR - OU	17,903	6,651	23,524	65,000	65,000	49,955	65,000	-	0%
701-1403-54101 OFFICE SUPPLIES	294	293	24	300	850	586	300	-	0%
701-1403-54220 WELDING/SOLDERIN	178	329	283	500	500	41	500	-	0%
701-1403-54401 GASOLINE	65,814	98,493	139,966	172,125	172,125	117,728	157,275	(14,850)	-9%
701-1403-54402 DIESEL	27,224	25,322	56,087	69,890	69,890	35,749	61,190	(8,700)	-14%
701-1403-54403 OILS & LUBRICANTS	4,981	6,483	6,587	14,500	14,500	7,930	14,500	-	0%
701-1403-54404 ANTIFREEZE	627	108	135	1,500	1,500	213	1,500	-	0%
701-1403-54405 TIRES	14,335	18,269	21,763	30,000	30,000	11,251	30,000	-	0%
701-1403-54406 BATTERIES-AUTOMO	3,839	4,176	4,544	6,000	6,000	4,274	6,000	-	0%
701-1403-54407 AUTO PARTS	49,842	31,157	42,811	85,000	84,700	55,827	85,000	-	0%
701-1403-54502 LANDSCAPING EQUIF	9,239	7,403	13,323	20,000	20,000	6,002	20,000	-	0%
701-1403-54503 GARAGE REPAIR TOC	2,170	5,360	5,839	15,000	15,000	12,793	15,000	-	0%
701-1403-54504 MINOR OFFICE EQUII	-	-	-	-	-	-	2,500	2,500	100%
701-1403-54505 SOFTWARE UPDATES	5,174	4,449	3,700	12,000	12,000	357	12,000	-	0%
Total	448,255	452,693	606,106	840,059	840,059	595,365	825,317	(14,742)	-2%
Ending Fund Balance	\$ 358,619	\$ 358,694	\$ 359,945			\$ 355,664	\$ 357,167	\$ 1,503	0%

Capital Improvement Fund: Summary

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 817,445	\$1,247,933	\$ 791,343			\$1,124,960	\$1,526,555	\$ 401,594	26%
Revenue									
0200 STATE SHARED TAXES & FEES	141,769	35,477	37,926	35,000	35,000	37,683	35,000	-	0%
0400 INTERGOV AID GRANTS	1,850,930	183,095	1,389,616	760,236	810,236	567,166	591,291	(168,945)	-29%
0800 MISCELLANEOUS RECEIPTS	320,735	11,537	972	-	-	-	-	-	0%
0900 INTERFUND TRANSFERS	800,000	1,160,000	3,045,000	6,020,000	6,215,000	3,270,000	8,850,000	2,830,000	32%
Total	3,113,433	1,390,110	4,473,514	6,815,236	7,060,236	3,874,849	9,476,291	2,661,055	28%
Expenses									
1002 CLERK OF COUNCIL	-	-	-	22,000	22,000	19,215	-	(22,000)	-100%
1003 CITY MANAGER	-	-	-	-	15,000	-	50,000	50,000	100%
1015 BUILDINGS/PARKS MAINTEN	188,114	74,635	4,875	2,733,750	2,899,057	191,847	3,865,750	1,132,000	29%
1017 INFORMATION TECHNOLOG	121,402	120,498	42,189	163,300	182,736	93,561	166,000	2,700	2%
1201 POLICE DEPARTMENT	151,293	87,571	150,332	199,000	290,411	154,217	294,000	95,000	32%
1202 FIRE DEPARTMENT	247,152	24,148	600,738	348,400	709,823	276,945	311,500	(36,900)	-12%
1304 BUILDING & ZONING	6,380	-	-	9,000	9,000	-	10,000	1,000	10%
1305 ENGINEER	1,358,465	1,202,049	2,880,541	2,766,687	3,118,687	2,109,727	3,137,564	370,877	12%
1401 STREET DEPARTMENT	236,839	167,720	220,909	334,000	405,173	373,344	830,000	496,000	60%
1403 CITY GARAGE	67,243	-	-	18,000	18,000	12,000	90,000	72,000	80%
1501 PLANNING DEPARTMENT	-	-	-	15,000	105,000	51,124	115,000	100,000	87%

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
1604 PAYNE RECREATION CENTER	71,712	24,995	96,736	60,000	60,000	46,251	458,000	398,000	87%
8005 DEBT SERVICE	234,347	145,084	143,576	145,035	145,035	145,024	144,310	(725)	-1%
Total	2,682,946	1,846,700	4,139,896	6,814,172	7,979,922	3,473,255	9,472,124	2,657,952	28%
Ending Fund Balance	\$1,247,933	\$ 791,343	\$1,124,960			\$1,526,555	\$1,530,722	\$ 4,167	0%

Capital Improvement Fund: Revenue

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
0200 STATE SHARED TAXES & FEES	141,769	35,477	37,926	35,000	35,000	37,683	35,000	-	0%
301-0200-40212 PERMISSIVE MOTOR VEH T	141,769	35,477	37,926	35,000	35,000	37,683	35,000	-	0%
0400 INTERGOV AID GRANTS	1,850,930	183,095	1,389,616	760,236	810,236	567,166	591,291	(168,945)	-29%
301-0400-40402 FEDERAL GRANTS	954,379	7,678	2,857	1,250	1,250	-	6,500	5,250	81%
301-0400-40404 GRANTS - OTHER	-	-	-	-	-	-	49,310	49,310	100%
301-0400-40405 CDBG GRANTS	-	150,000	-	150,000	200,000	150,000	75,000	(75,000)	-100%
301-0400-40407 FEDERAL GRANTS - FIRE DE	-	-	-	-	-	157,233	-	-	0%
301-0400-40408 FEDERAL GRANT - TRAFFIC	-	25,417	-	191,900	191,900	-	293,331	101,431	35%
301-0400-40412 GRANT - BUS SHELTERS	-	-	-	15,000	15,000	-	15,000	-	0%
301-0400-40417 OPWC GRANT - MOT 741	495,097	-	-	-	-	-	-	-	0%
301-0400-40418 OPWC GRANT - DOROTHY	50,000	-	-	152,150	152,150	-	152,150	-	0%
301-0400-40419 OPWC LOAN - DOROTHY LI	96,441	-	-	-	-	-	-	-	0%
301-0400-40420 FEDERAL GRANT - DRYDEN	255,013	-	891,819	-	-	10,708	-	-	0%
301-0400-40421 FEDERAL GRANT - VANCE F	-	-	119,102	-	-	-	-	-	0%
301-0400-40422 OPWC GRANT - DRYDEN RI	-	-	375,838	-	-	24,162	-	-	0%
301-0400-40423 FEDERAL GRANT - KETTERI	-	-	-	15,229	15,229	-	-	(15,229)	-100%
301-0400-40424 FEDERAL GRANT - DIXIE DF	-	-	-	234,707	234,707	225,062	-	(234,707)	-100%
0800 MISCELLANEOUS RECEIPTS	320,735	11,537	972	-	-	-	-	-	0%
301-0800-40899 REIMB - OTHER	320,735	11,537	972	-	-	-	-	-	0%
0900 INTERFUND TRANSFERS	800,000	1,160,000	3,045,000	6,020,000	6,215,000	3,270,000	8,850,000	2,830,000	32%
301-0900-40901 TRANSFER FROM GENERAI	800,000	1,160,000	3,045,000	6,020,000	6,215,000	3,270,000	8,850,000	2,830,000	32%
Grand Total	3,113,433	1,390,110	4,473,514	6,815,236	7,060,236	3,874,849	9,476,291	2,661,055	28%

Capital Improvement Fund: Expenses

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
1002 CLERK OF COUNCIL	-	-	-	22,000	22,000	19,215	-	(22,000)	-100%
Other	-	-	-	22,000	22,000	19,215	-	(22,000)	-100%
301-1002-50111 SOFTWARE	-	-	-	22,000	22,000	19,215	-	(22,000)	-100%
1003 CITY MANAGER	-	-	-	-	15,000	-	50,000	50,000	100%
Other	-	-	-	-	15,000	-	50,000	50,000	100%
301-1003-50433 CITY MANAGER VEHI	-	-	-	-	-	-	50,000	50,000	100%
301-1003-50442 SEASONAL DECORAT	-	-	-	-	15,000	-	-	-	0%
1015 BUILDINGS/PARKS MAINTEN	188,114	74,635	4,875	2,733,750	2,899,057	191,847	3,865,750	1,132,000	29%
Other	188,114	74,635	4,875	2,733,750	2,899,057	191,847	3,865,750	1,132,000	29%
301-1015-50101 VEHICLES	-	-	-	-	-	-	60,000	60,000	100%
301-1015-50203 CIVIC CENTER UPGRA	68,800	-	-	20,000	20,000	-	255,000	235,000	92%
301-1015-50603 RECREATION CENTER	76,099	32,000	-	65,000	65,000	-	500,000	435,000	87%
301-1015-50701 CITY BUILDING UPGR	15,173	-	-	2,623,750	2,789,057	169,606	2,703,750	80,000	3%
301-1015-50905 STREET BUILDING UP	-	-	-	25,000	25,000	22,241	75,000	50,000	67%
301-1015-50906 MAINTENANCE BUILI	-	-	-	-	-	-	114,000	114,000	100%
301-1015-50907 FIRE BUILDING UPGR	28,042	42,635	4,875	-	-	-	158,000	158,000	100%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
1017 INFORMATION TECHNOLOG	121,402	120,498	42,189	163,300	182,736	93,561	166,000	2,700	2%
Other	121,402	120,498	42,189	163,300	182,736	93,561	166,000	2,700	2%
301-1017-50111 SOFTWARE	23,500	8,940	12,549	15,000	15,000	3,523	34,000	19,000	56%
301-1017-50113 NETWORK SWITCHES	14,878	14,260	-	20,000	20,000	18,946	-	(20,000)	-100%
301-1017-50301 COMPUTER HARDWARE	35,546	57,564	29,640	128,300	128,300	71,092	132,000	3,700	3%
301-1017-50407 FIBER NETWORK	21,891	34,977	-	-	15,023	-	-	-	0%
301-1017-50503 VIDEO EQUIPMENT & SUPPLIES	25,587	-	-	-	4,413	-	-	-	0%
301-1017-50603 COMMUNICATIONS EQUIPMENT	-	4,757	-	-	-	-	-	-	0%
1201 POLICE DEPARTMENT	151,293	87,571	150,332	199,000	290,411	154,217	294,000	95,000	32%
Other	151,293	87,571	150,332	199,000	290,411	154,217	294,000	95,000	32%
301-1201-50101 VEHICLES	26,897	4,995	37,699	-	-	-	17,000	17,000	100%
301-1201-50102 VEHICLES - CRUISERS	48,201	70,046	42,063	120,000	210,402	85,883	130,000	10,000	8%
301-1201-50110 OFFICE FURNITURE	-	-	2,382	5,000	5,000	4,960	-	(5,000)	-100%
301-1201-50116 BODY ARMOR	8,999	6,668	5,714	2,500	3,509	1,009	13,000	10,500	81%
301-1201-50117 WEAPONS	5,463	5,861	-	10,000	10,000	9,922	-	(10,000)	-100%
301-1201-50409 RADIO UPGRADES	61,734	-	54,309	61,500	61,500	52,444	-	(61,500)	-100%
301-1201-50413 911 UPGRADES	-	-	3,884	-	-	-	97,000	97,000	100%
301-1201-50513 CRUISER EQUIPMENT	-	-	-	-	-	-	37,000	37,000	100%
301-1201-50701 EVIDENCE EQUIPMENT	-	-	4,282	-	-	-	-	-	0%
1202 FIRE DEPARTMENT	247,152	24,148	600,738	348,400	709,823	276,945	311,500	(36,900)	-12%
Other	247,152	24,148	600,738	348,400	709,823	276,945	311,500	(36,900)	-12%
301-1202-50101 VEHICLES	-	-	-	-	-	-	75,000	75,000	100%
301-1202-50102 VEHICLES - MEDICS	-	-	-	250,000	340,000	-	-	(250,000)	-100%
301-1202-50103 VEHICLES - FIRE TRUCKS	-	-	560,000	-	-	-	-	-	0%
301-1202-50105 BOAT EQUIPMENT	1,401	-	5,881	-	-	-	-	-	0%
301-1202-50106 MEDIC COTS & EQUIPMENT	44,851	-	-	-	-	-	84,000	84,000	100%
301-1202-50117 RADIOS	178,573	-	-	-	-	-	-	-	0%
301-1202-50118 FIRE EQUIPMENT	-	-	312	14,400	16,695	16,020	62,500	48,100	77%
301-1202-50119 VEHICLE CAMERA EQUIPMENT	-	-	6,270	-	450	450	-	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
301-1202-50206 TORNADO SIREN UPC	-	-	-	-	-	-	45,000	45,000	100%
301-1202-50304 SELF CONTAINED BRI	-	-	-	-	187,132	187,132	-	-	0%
301-1202-50419 TURN OUT GEAR	22,327	24,148	28,275	33,000	33,000	25,797	33,000	-	0%
301-1202-50521 VEHICLE COMPUTER:	-	-	-	9,000	9,000	9,000	-	(9,000)	-100%
301-1202-50601 FIRE HOSE	-	-	-	-	-	-	12,000	12,000	100%
301-1202-50701 AUTOMATED CPR M/	-	-	-	-	38,547	38,547	-	-	0%
301-1202-50702 MONITOR DEFIBRILL	-	-	-	42,000	85,000	-	-	(42,000)	-100%
1304 BUILDING & ZONING	6,380	-	-	9,000	9,000	-	10,000	1,000	10%
Other	6,380	-	-	9,000	9,000	-	10,000	1,000	10%
301-1304-50437 LAND PURCHASES	6,380	-	-	9,000	9,000	-	10,000	1,000	10%
1305 ENGINEER	1,358,465	1,202,049	2,880,541	2,766,687	3,118,687	2,109,727	3,137,564	370,877	12%
Other	1,358,465	1,202,049	2,880,541	2,766,687	3,118,687	2,109,727	3,137,564	370,877	12%
301-1305-50001 ANNUAL STREET IMP	548,925	703,943	915,973	1,340,000	1,368,431	1,266,875	1,200,000	(140,000)	-12%
301-1305-50002 PAVEMENT SEALING	51,101	60,798	71,814	110,000	95,000	80,603	180,000	70,000	39%
301-1305-50003 CONSTRUCTION MA1	875	1,225	-	5,000	6,140	1,976	8,000	3,000	38%
301-1305-50101 VEHICLES	-	-	-	-	40,270	-	-	-	0%
301-1305-50440 DIXIE DRIVE RESURFA	-	-	-	425,366	425,366	240,062	-	(425,366)	-100%
301-1305-50528 VANCE ROAD RESURI	-	85,266	119,102	-	-	-	-	-	0%
301-1305-50552 TRAFFIC SIGNAL CON	-	-	29,000	30,000	30,000	30,000	50,000	20,000	40%
301-1305-50603 MAIN ST IMPROVEM	-	14,740	-	-	-	-	-	-	0%
301-1305-50613 BRIDGE MAINTENAN	-	-	-	10,000	10,000	9,000	100,000	90,000	90%
301-1305-50702 DOROTHY LN IMPRO'	179,112	-	-	306,300	306,300	-	307,000	700	0%
301-1305-50703 CITY FACILITY IMPRO	-	-	448,544	-	-	-	460,000	460,000	100%
301-1305-50707 KETTERING BLVD IMF	-	-	-	25,381	25,381	-	347,442	322,061	93%
301-1305-50821 MOT 741 SB PK PID 1	39,322	-	-	-	-	-	-	-	0%
301-1305-50827 STORM WATER MAN	13,660	13,738	9,044	30,000	30,000	10,221	75,000	45,000	60%
301-1305-50828 ODOT URBAN PAVIN	-	-	-	-	-	-	90,000	90,000	100%
301-1305-50830 DRYDEN RD NORTH F	18,428	13,985	1,281,243	-	140,677	106,742	-	-	0%
301-1305-50831 DRYDEN RD SOUTH R	507,043	-	-	-	-	-	-	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
301-1305-50832 HAVERSTICK SOUTH I	-	280,229	-	-	-	-	-	-	0%
301-1305-50833 SR 741/DOROTHY LN	-	28,125	5,821	204,640	206,123	270	320,122	115,482	36%
301-1305-50835 COBBLEGATE DR IMP	-	-	-	280,000	435,000	363,978	-	(280,000)	-100%
1401 STREET DEPARTMENT	236,839	167,720	220,909	334,000	405,173	373,344	830,000	496,000	60%
Other	236,839	167,720	220,909	334,000	405,173	373,344	830,000	496,000	60%
301-1401-50101 VEHICLES	-	-	-	-	-	-	220,000	220,000	100%
301-1401-50106 TRACTOR	-	-	42,957	-	-	-	110,000	110,000	100%
301-1401-50117 RADIOS	7,194	-	-	95,000	93,500	81,780	-	(95,000)	-100%
301-1401-50532 VEHICLES - PICKUP TI	139,665	167,720	-	120,000	136,147	135,769	-	(120,000)	-100%
301-1401-50551 MOWER EQUIPMENT	-	-	21,221	-	-	-	-	-	0%
301-1401-50603 VEHICLES - DUMP TR	89,980	-	-	-	-	-	500,000	500,000	100%
301-1401-50605 SAFETY EQUIPMENT	-	-	-	12,000	12,000	11,950	-	(12,000)	-100%
301-1401-50901 VEHICLES - TRAILERS	-	-	10,959	-	-	-	-	-	0%
301-1401-50904 MINI EXCAVATOR	-	-	69,585	-	7,486	7,486	-	-	0%
301-1401-50909 ASPHALT ROLLER	-	-	18,946	-	-	-	-	-	0%
301-1401-50911 SKID STEER	-	-	57,241	-	24,040	24,040	-	-	0%
301-1401-50912 LEAF COLLECTION EC	-	-	-	107,000	105,000	85,472	-	(107,000)	-100%
301-1401-50913 VEHICLES - UTILITY	-	-	-	-	27,000	26,847	-	-	0%
1403 CITY GARAGE	67,243	-	-	18,000	18,000	12,000	90,000	72,000	80%
Other	67,243	-	-	18,000	18,000	12,000	90,000	72,000	80%
301-1403-50624 SERVICE TRUCK	67,243	-	-	-	-	-	90,000	90,000	100%
301-1403-50630 MECHANIC TOOLS &	-	-	-	18,000	18,000	12,000	-	(18,000)	-100%
1501 PLANNING DEPARTMENT	-	-	-	15,000	105,000	51,124	115,000	100,000	87%
Other	-	-	-	15,000	105,000	51,124	115,000	100,000	87%
301-1501-50002 RTA BUS SHELTER (V)	-	-	-	15,000	15,000	-	15,000	-	0%
301-1501-50010 COMPREHENSIVE PL	-	-	-	-	90,000	51,124	100,000	100,000	100%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
1604 PAYNE RECREATION CENTER	71,712	24,995	96,736	60,000	60,000	46,251	458,000	398,000	87%
Other	71,712	24,995	96,736	60,000	60,000	46,251	458,000	398,000	87%
301-1604-50010 PARKS PLANNING & I	-	9,950	31,758	-	-	-	75,000	75,000	100%
301-1604-50101 VEHICLES	-	-	-	-	-	-	70,000	70,000	100%
301-1604-50205 DEER MEADOW PARI	71,712	6,099	-	-	-	-	10,000	10,000	100%
301-1604-50208 PARKS EQUIPMENT	-	4,946	39,979	5,000	5,000	4,860	10,000	5,000	50%
301-1604-50210 EVENT EQUIPMENT	-	4,000	5,000	5,000	5,000	1,415	5,000	-	0%
301-1604-50438 BUILDING EQUIPMEN	-	-	-	10,000	10,000	-	95,000	85,000	89%
301-1604-50534 FITNESS EQUIPMENT	-	-	19,999	40,000	40,000	39,976	40,000	-	0%
301-1604-50539 PRC IMPROVEMENTS	-	-	-	-	-	-	28,000	28,000	100%
301-1604-50555 WAX PARK IMPROVE	-	-	-	-	-	-	125,000	125,000	100%
8005 DEBT SERVICE	234,347	145,084	143,576	145,035	145,035	145,024	144,310	(725)	-1%
Other	234,347	145,084	143,576	145,035	145,035	145,024	144,310	(725)	-1%
301-8005-50541 SPRINGBORO/KREITZ	11,250	22,500	22,500	22,500	22,500	22,500	22,500	-	0%
301-8005-50550 TRUNK SEWER BOND	54,000	57,000	58,000	62,000	62,000	62,000	64,000	2,000	3%
301-8005-50551 TRUNK SEWER BOND	22,220	19,844	17,336	14,785	14,785	14,784	12,060	(2,725)	-23%
301-8005-50556 MOT TRAFFIC SIGNAL	10,062	20,125	20,125	20,125	20,125	20,125	20,125	-	0%
301-8005-50557 STROOP RD OPWC LC	6,664	13,329	13,329	13,330	13,330	13,329	13,330	-	0%
301-8005-50560 NORTHLAWN AVE OF	2,172	4,345	4,345	4,345	4,345	4,345	4,345	-	0%
301-8005-50562 EAST RIVER RD OPWC	1,560	3,120	3,120	3,125	3,125	3,120	3,125	-	0%
301-8005-50563 DISPATCH CONSOLE	68,656	-	-	-	-	-	-	-	0%
301-8005-50565 POLICE CRUISER LEAS	51,956	-	-	-	-	-	-	-	0%
301-8005-50566 POLICE CRUISER LEAS	3,395	-	-	-	-	-	-	-	0%
301-8005-50567 DOROTHY LN OPWC	2,411	4,822	4,822	4,825	4,825	4,822	4,825	-	0%
Grand Total	2,682,946	1,846,700	4,139,896	6,814,172	7,979,922	3,473,255	9,472,124	2,657,952	28%

Vance Darroch Capital Project Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$2,700,032	\$ 686,793	\$ 124,746			\$ 124,746	\$ 57,381	\$ (67,365)	-117%
Revenue									
Total	-	-	-	-	-	-	-	-	0%
Expenses									
1305 ENGINEER	2,013,239	184,350	-	119,000	121,000	67,365	-	(119,000)	-100%
Other	2,013,239	184,350	-	119,000	121,000	67,365	-	(119,000)	-100%
303-1305-50601 INFRASTRUCTURE - E	24,720	6,180	-	-	2,000	2,000	-	-	0%
303-1305-50602 INFRASTRUCTURE - C	1,988,519	178,170	-	119,000	119,000	65,365	-	(119,000)	-100%
9001 TRANSFERS TO OTHER FUNC	-	377,697	-	-	-	-	-	-	0%
Other	-	377,697	-	-	-	-	-	-	0%
303-9001-59319 TRANSFER TO DEBT S	-	377,697	-	-	-	-	-	-	0%
Total	2,013,239	562,048	0	119,000	121,000	67,365	0	(119,000)	-100%
Ending Fund Balance	\$ 686,793	\$ 124,746	\$ 124,746			\$ 57,381	\$ 57,381	\$ -	0%

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Debt Service Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 219,479	\$ 232,075	\$ 406,076			\$ 172,331	\$ 177,654	\$ 5,323	3%
Revenue									
0300 SPECIAL ASSESSMENTS	-	-	16,588	261,600	261,600	261,600	555,900	294,300	53%
502-0300-40302 NEW COMMUNITY AUTHC	-	-	16,588	261,600	261,600	261,600	555,900	294,300	53%
0700 PROCEEDS FROM SALE OF DEB'	8,190,953	8,270,054	-	-	-	-	-	-	0%
502-0700-40701 SALE OF NOTES	8,190,953	8,270,054	-	-	-	-	-	-	0%
0800 MISCELLANEOUS RECEIPTS	1,893	1,526	1,768	3,278	3,278	5,323	5,023	1,745	35%
502-0800-40801 INTEREST	1,893	1,526	1,768	3,278	3,278	5,323	5,023	1,745	35%
0900 INTERFUND TRANSFERS	-	377,697	-	-	-	-	-	-	0%
502-0900-40905 TRANSFER FROM VANCE D	-	377,697	-	-	-	-	-	-	0%
Total	8,192,846	8,649,278	18,355	264,878	264,878	266,923	560,923	296,045	53%

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Expenses									
8006 VANCE DARROCH DEBT SER ¹	8,180,250	8,475,277	252,100	261,600	261,600	261,600	555,900	294,300	53%
Other	8,180,250	8,475,277	252,100	261,600	261,600	261,600	555,900	294,300	53%
502-8006-50607 LEGAL & BONDING FI	16,500	96,000	-	-	-	-	-	-	0%
502-8006-50611 BOND PAYMENT - IN	198,750	189,777	227,100	226,600	226,600	226,600	225,900	(700)	0%
502-8006-50612 BOND PAYMENT - PR	7,950,000	8,150,000	25,000	35,000	35,000	35,000	330,000	295,000	89%
502-8006-53107 CONSULTING & ADVI	15,000	39,500	-	-	-	-	-	-	0%
Total	8,180,250	8,475,277	252,100	261,600	261,600	261,600	555,900	294,300	53%
Ending Fund Balance	\$ 232,075	\$ 406,076	\$ 172,331			\$ 177,654	\$ 182,677	\$ 5,023	3%

Tax Increment Financing Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 624,628	\$ 528,701	\$ 358,448			\$ 215,291	\$ 58,647	\$(156,644)	-267%
Revenue									
0100 LOCAL TAXES	437,211	366,889	404,135	413,090	413,090	384,998	410,188	(2,902)	-1%
503-0100-40107 10% ROLLBACK	35,400	32,544	31,312	32,320	32,320	31,334	34,259	1,939	6%
503-0100-40108 2.5% ROLLBACK	4,671	4,206	4,305	5,050	5,050	4,647	5,353	303	6%
503-0100-40109 HOMESTEAD EXEMPTION	13,796	785	11,478	12,120	12,120	603	636	(11,484)	-1806%
503-0100-40110 IN-LIEU OF PROPERTY TAX	383,343	329,355	357,040	363,600	363,600	348,414	369,940	6,340	2%
0800 MISCELLANEOUS RECEIPTS	5,595	2,257	2,536	5,531	5,531	7,706	14,393	8,862	62%
503-0800-40801 INTEREST	5,595	2,257	2,536	5,531	5,531	7,706	14,393	8,862	62%
Total	442,806	369,146	406,671	418,621	418,621	392,705	424,581	5,960	1%

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Expenses									
1305 ENGINEER	538,734	539,398	549,829	559,255	559,255	549,348	427,400	(131,855)	-31%
Other	538,734	539,398	549,829	559,255	559,255	549,348	427,400	(131,855)	-31%
503-1305-50611 BOND PAYMENT - IN	172,200	161,200	156,100	151,000	151,000	151,000	140,400	(10,600)	-8%
503-1305-50612 BOND PAYMENT - PR	220,000	255,000	255,000	265,000	265,000	265,000	275,000	10,000	4%
503-1305-50613 WEST CARROLLTON S	142,094	119,239	133,149	134,255	134,255	125,124	-	(134,255)	-100%
503-1305-53190 AUDITOR/TREASURER	4,440	3,959	5,580	9,000	9,000	8,224	12,000	3,000	25%
Total	538,734	539,398	549,829	559,255	559,255	549,348	427,400	(131,855)	-31%
Ending Fund Balance	\$ 528,701	\$ 358,448	\$ 215,291			\$ 58,647	\$ 55,828	\$ (2,819)	-5%

Police Pension Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 45,996	\$ 41,409	\$ 47,628			\$ 52,270	\$ 53,797	\$ 1,527	3%
Revenue									
0100 LOCAL TAXES	77,669	82,492	86,347	83,517	89,362	89,922	94,724	11,207	12%
902-0100-40101 PROPERTY TAX	12,580	14,291	14,893	16,892	17,085	14,714	18,110	1,218	7%
902-0100-40104 PUBLIC UTILITY PROPER	34,942	36,058	37,291	35,516	37,712	39,535	39,975	4,459	11%
902-0100-40106 MOBILE HOME TAX	31	38	26	30	30	54	32	2	6%
902-0100-40107 10% ROLLBACK	1,540	1,731	1,773	1,750	1,750	1,762	1,855	105	6%
902-0100-40108 2.5% ROLLBACK	285	311	295	300	300	293	318	18	6%
902-0100-40109 HOMESTEAD EXEMPTIC	843	817	794	800	800	752	848	48	6%
902-0100-40112 REAL ESTATE - OTHER	27,448	29,246	31,276	28,229	31,685	32,813	33,586	5,357	16%
0800 MISCELLANEOUS RECEIPTS	383	921	263	516	516	1,521	1,408	892	63%
902-0800-40801 INTEREST	383	201	263	516	516	1,521	1,408	892	63%
902-0800-40899 REIMB - OTHER	-	720	-	-	-	-	-	-	0%
0900 INTERFUND TRANSFERS	355,000	385,000	410,000	490,000	491,000	415,000	515,000	25,000	5%
902-0900-40901 TRANSFER FROM GENEI	355,000	385,000	410,000	490,000	491,000	415,000	515,000	25,000	5%
Total	433,052	468,413	496,609	574,033	580,878	506,443	611,132	37,099	6%

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Expenses									
1201 POLICE DEPARTMENT	437,638	462,195	491,967	569,923	570,591	504,916	607,816	37,893	6%
Personnel	436,582	461,058	490,718	567,423	568,091	503,493	605,316	37,893	6%
902-1201-51304 POLICE PENSION	436,582	461,058	490,718	567,423	568,091	503,493	605,316	37,893	6%
Other	1,056	1,137	1,249	2,500	2,500	1,423	2,500	-	0%
902-1201-53190 AUDITOR/TREASURER	1,056	1,137	1,249	2,500	2,500	1,423	2,500	-	0%
Total	437,638	462,195	491,967	569,923	570,591	504,916	607,816	37,893	6%
Ending Fund Balance	\$ 41,409	\$ 47,628	\$ 52,270			\$ 53,797	\$ 57,113	\$ 3,316	6%

Fire Pension Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 50,097	\$ 50,842	\$ 53,392			\$ 61,337	\$ 63,285	\$ 1,948	3%
Revenue									
0100 LOCAL TAXES	77,669	82,492	86,347	83,517	89,362	89,922	94,724	11,207	12%
903-0100-40101 PROPERTY TAX	12,580	14,291	14,893	16,892	17,085	14,714	18,110	1,218	7%
903-0100-40104 PUBLIC UTILITY PROPER	34,942	36,058	37,291	35,516	37,712	39,535	39,975	4,459	11%
903-0100-40106 MOBILE HOME TAX	31	38	26	30	30	54	32	2	6%
903-0100-40107 10% ROLLBACK	1,540	1,731	1,773	1,750	1,750	1,762	1,855	105	6%
903-0100-40108 2.5% ROLLBACK	285	311	295	300	300	293	318	18	6%
903-0100-40109 HOMESTEAD EXEMPTIC	843	817	794	800	800	752	848	48	6%
903-0100-40112 REAL ESTATE - OTHER	27,448	29,246	31,276	28,229	31,685	32,813	33,586	5,357	16%
0800 MISCELLANEOUS RECEIPTS	428	943	299	548	548	1,751	1,719	1,171	68%
903-0800-40801 INTEREST	428	223	299	548	548	1,751	1,719	1,171	68%
903-0800-40899 REIMB - OTHER	-	720	-	-	-	-	-	-	0%
0900 INTERFUND TRANSFERS	465,000	510,000	570,000	600,000	602,100	540,000	575,000	(25,000)	-4%
903-0900-40901 TRANSFER FROM GENEI	465,000	510,000	570,000	600,000	602,100	540,000	575,000	(25,000)	-4%
Total	543,097	593,435	656,646	684,065	692,010	631,673	671,443	(12,622)	-2%

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Expenses									
1202 FIRE DEPARTMENT	542,352	590,885	648,701	682,915	685,004	629,726	668,049	(14,866)	-2%
Personnel	541,296	589,748	647,452	680,415	682,504	628,303	665,549	(14,866)	-2%
903-1202-51305 FIRE PENSION	541,296	589,748	647,452	680,415	682,504	628,303	665,549	(14,866)	-2%
Other	1,056	1,137	1,249	2,500	2,500	1,423	2,500	-	0%
903-1202-53190 AUDITOR/TREASURER	1,056	1,137	1,249	2,500	2,500	1,423	2,500	-	0%
Total	542,352	590,885	648,701	682,915	685,004	629,726	668,049	(14,866)	-2%
Ending Fund Balance	\$ 50,842	\$ 53,392	\$ 61,337			\$ 63,285	\$ 66,679	\$ 3,394	5%

Enforcement & Education Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 63,130	\$ 64,013	\$ 65,340			\$ 66,699	\$ 69,389	\$ 2,691	4%
Revenue									
0800 MISCELLANEOUS RECEIPTS	883	1,327	1,359	1,489	1,489	2,691	2,711	1,222	45%
207-0800-40801 INTEREST	536	282	380	739	739	2,073	1,961	1,222	62%
207-0800-40872 ENFORCEMENT & EDUC	347	1,045	979	750	750	618	750	-	0%
Total	883	1,327	1,359	1,489	1,489	2,691	2,711	1,222	45%
Expenses									
1201 POLICE DEPARTMENT	-	-	-	4,000	4,000	-	4,000	-	0%
Other	-	-	-	4,000	4,000	-	4,000	-	0%
207-1201-53199 CONTRACTUAL SERV	-	-	-	1,000	1,000	-	1,000	-	0%
207-1201-53997 MISCELLANEOUS	-	-	-	1,000	1,000	-	1,000	-	0%
207-1201-54507 SMALL APPLIANCES &	-	-	-	1,000	1,000	-	1,000	-	0%
207-1201-59211 FORFEITED FUNDS DI	-	-	-	1,000	1,000	-	1,000	-	0%
Total	-	-	-	4,000	4,000	-	4,000	-	0%
Ending Fund Balance	\$ 64,013	\$ 65,340	\$ 66,699			\$ 69,389	\$ 68,100	\$ (1,289)	-2%

Federal Law Enforcement Trust Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 50,744	\$ 52,109	\$ 46,463			\$ 42,586	\$ 40,849	\$ (1,737)	-4%
Revenue									
0800 MISCELLANEOUS RECEIPTS	1,365	223	245	474	474	1,228	1,155	681	59%
907-0800-40801 INTEREST	430	223	245	474	474	1,228	1,155	681	59%
907-0800-40872 FORFEITED MONIES	934	-	-	-	-	-	-	-	0%
Total	1,365	223	245	474	474	1,228	1,155	681	59%
Expenses									
1201 POLICE DEPARTMENT	-	5,869	4,122	3,200	6,165	2,965	3,200	-	0%
Other	-	5,869	4,122	3,200	6,165	2,965	3,200	-	0%
907-1201-50117 WEAPONS	-	5,869	4,122	-	2,965	2,965	-	-	0%
907-1201-52101 REGISTRATION	-	-	-	1,000	1,000	-	1,000	-	0%
907-1201-52102 LODGING EXPENSES	-	-	-	500	500	-	500	-	0%
907-1201-52103 MEAL EXPENSES	-	-	-	200	200	-	200	-	0%
907-1201-52201 TRAVEL EXPENSES	-	-	-	500	500	-	500	-	0%
907-1201-53997 MISCELLANEOUS	-	-	-	1,000	1,000	-	1,000	-	0%
Total	-	5,869	4,122	3,200	6,165	2,965	3,200	-	0%
Ending Fund Balance	\$ 52,109	\$ 46,463	\$ 42,586			\$ 40,849	\$ 38,804	\$ (2,045)	-5%

Law Enforcement Training Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 173,298	\$ 175,288	\$ 38,591			\$ 57,964	\$ 52,584	\$ (5,380)	-10%
Revenue									
0800 MISCELLANEOUS RECEIPTS	1,990	347	40,857	486	486	8,401	1,368	882	64%
908-0800-40801 INTEREST	1,470	343	264	486	486	1,656	1,368	882	64%
908-0800-40872 FORFEITED MONIES	520	4	40,397	-	-	6,710	-	-	0%
908-0800-40873 SALE OF FORFEITED PRC	-	-	196	-	-	35	-	-	0%
Total	1,990	347	40,857	486	486	8,401	1,368	882	64%
Expenses									
1201 POLICE DEPARTMENT	-	137,043	21,484	27,000	27,000	13,782	22,500	(4,500)	-20%
Other	-	137,043	21,484	27,000	27,000	13,782	22,500	(4,500)	-20%
908-1201-50119 CRUISER & BODY CAI	-	130,630	9,887	-	-	-	-	-	0%
908-1201-50534 FITNESS EQUIPMENT	-	-	-	-	-	-	10,000	10,000	100%
908-1201-50559 VEHICLES - SPECIAL C	-	-	10,901	-	-	-	-	-	0%
908-1201-50701 EVIDENCE EQUIPMEI	-	6,413	-	14,500	19,500	13,782	-	(14,500)	-100%
908-1201-52101 REGISTRATION	-	-	-	5,000	-	-	5,000	-	0%
908-1201-52201 TRAVEL EXPENSES	-	-	-	500	500	-	500	-	0%
908-1201-53997 MISCELLANEOUS	-	-	-	2,000	2,000	-	2,000	-	0%
908-1201-59211 FORFEITED FUNDS DI	-	-	696	5,000	5,000	-	5,000	-	0%
Total	-	137,043	21,484	27,000	27,000	13,782	22,500	(4,500)	-20%
Ending Fund Balance	\$ 175,288	\$ 38,591	\$ 57,964			\$ 52,584	\$ 31,452	\$ (21,132)	-67%

Drug Enforcement Trust Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 40,409	\$ 40,751	\$ 40,929			\$ 41,165	\$ 42,436	\$ 1,271	3%
Revenue									
0800 MISCELLANEOUS RECEIPTS	342.66	178.14	235.53	458.00	458.00	1,271.11	1,200.00	742.00	62%
909-0800-40801 INTEREST	342.66	178.14	235.53	458.00	458.00	1,271.11	1,200.00	742.00	62%
Total	343	178	236	458	458	1,271	1,200	742	62%
Expenses									
1201 POLICE DEPARTMENT	0.00	0.00	0.00	8,000.00	8,000.00	0.00	8,000.00	0.00	0%
Other	0.00	0.00	0.00	8,000.00	8,000.00	0.00	8,000.00	0.00	0%
909-1201-52101 REGISTRATION	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0%
909-1201-53180 CONFIDENTIAL FUND	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	0%
909-1201-53997 MISCELLANEOUS	0.00	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	0%
Total	0	0	0	8,000	8,000	0	8,000	0	0%
Ending Fund Balance	\$ 40,751	\$ 40,929	\$ 41,165			\$ 42,436	\$ 35,636	\$ (6,800)	-19%

Mayor's Court Computer Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 99,327	\$ 95,215	\$ 95,636			\$ 95,163	\$ 93,685	\$ (1,478)	-2%
Revenue									
0800 MISCELLANEOUS RECEIPTS	3,525	5,865	5,284	6,000	6,000	4,528	5,000	(1,000)	-20%
208-0800-40820 COURT COMPUTERIZAT	3,525	5,865	5,284	6,000	6,000	4,528	5,000	(1,000)	-20%
Total	3,525	5,865	5,284	6,000	6,000	4,528	5,000	(1,000)	-20%
Expenses									
1008 MAYOR	7,638	5,444	5,756	13,290	13,290	6,006	13,890	600	4%
Other	7,638	5,444	5,756	13,290	13,290	6,006	13,890	600	4%
208-1008-50301 COMPUTER HARDWA	2,076	-	-	2,400	2,400	-	2,400	-	0%
208-1008-50302 COMPUTER SOFTWA	-	-	-	1,800	1,800	-	1,800	-	0%
208-1008-53711 MAINTENANCE AGRE	4,974	5,113	5,492	7,890	7,890	6,006	8,490	600	7%
208-1008-54223 COMPUTER SUPPLIE	588	331	264	1,200	1,200	-	1,200	-	0%
Total	7,638	5,444	5,756	13,290	13,290	6,006	13,890	600	4%
Ending Fund Balance	\$ 95,215	\$ 95,636	\$ 95,163			\$ 93,685	\$ 84,795	\$ (8,890)	-10%

Clerk of Court Computer Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 66,223	\$ 63,479	\$ 63,759			\$ 63,444	\$ 62,456	\$ (988)	-2%
Revenue									
0800 MISCELLANEOUS RECEIPTS	2,349	3,909	3,523	4,000	4,000	3,016	3,000	(1,000)	-33%
209-0800-40820 COURT COMPUTERIZAT	2,349	3,909	3,523	4,000	4,000	3,016	3,000	(1,000)	-33%
Total	2,349	3,909	3,523	4,000	4,000	3,016	3,000	(1,000)	-33%
Expenses									
1004 CLERK OF COURTS	5,092	3,629	3,838	8,860	8,860	4,004	9,260	400	4%
Other	5,092	3,629	3,838	8,860	8,860	4,004	9,260	400	4%
209-1004-50301 COMPUTER HARDWA/	1,384	-	-	1,600	1,600	-	1,600	-	0%
209-1004-50302 COMPUTER SOFTWA	-	-	-	1,200	1,200	-	1,200	-	0%
209-1004-53711 MAINTENANCE AGRE	3,316	3,409	3,663	5,260	5,260	4,004	5,660	400	7%
209-1004-54223 COMPUTER SUPPLIE	392	221	176	800	800	-	800	-	0%
Total	5,092	3,629	3,838	8,860	8,860	4,004	9,260	400	4%
Ending Fund Balance	\$ 63,479	\$ 63,759	\$ 63,444			\$ 62,456	\$ 56,196	\$ (6,260)	-11%

Economic Development Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 189,860	\$ 57,723	\$ 37,230			\$ 63,386	\$ 317,650	\$ 254,264	80%
Revenue									
0100 LOCAL TAXES	1,250	1,291	961	1,250	1,250	1,010	1,250	-	0%
210-0100-40102 TAX ABATEMENT COMP	1,250	1,291	961	1,250	1,250	1,010	1,250	-	0%
0400 INTERGOV AID GRANTS	-	-	-	850,000	870,000	375,000	250,000	(600,000)	-240%
210-0400-40404 GRANTS - OTHER	-	-	-	850,000	870,000	375,000	250,000	(600,000)	-240%
0800 MISCELLANEOUS RECEIPTS	-	-	7,000	-	-	-	-	-	0%
210-0800-40896 REIMB - FORGIVENESS L	-	-	7,000	-	-	-	-	-	0%
0900 INTERFUND TRANSFERS	-	80,000	160,000	401,000	551,000	550,000	550,750	149,750	27%
210-0900-40901 TRANSFER FROM GENEI	-	80,000	160,000	401,000	551,000	550,000	550,750	149,750	27%
Total	1,250	81,291	167,961	1,252,250	1,422,250	926,010	802,000	(450,250)	-56%
Expenses									
4001 ECONOMIC DEVELOPMENT	133,387	101,784	141,805	1,252,000	1,332,000	671,746	802,000	(450,000)	-56%
Other	133,387	101,784	141,805	1,252,000	1,332,000	671,746	802,000	(450,000)	-56%
210-4001-50201 ECONOMIC DEVELOP	133,387	101,784	141,805	402,000	462,000	236,746	552,000	150,000	27%
210-4001-50202 PASS THRU ED/GE GF	-	-	-	850,000	870,000	435,000	250,000	(600,000)	-240%
Total	133,387	101,784	141,805	1,252,000	1,332,000	671,746	802,000	(450,000)	-56%
Ending Fund Balance	\$ 57,723	\$ 37,230	\$ 63,386			\$ 317,650	\$ 317,650	\$ -	0%

Special Energy Improvement Projects Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ -	\$ -	\$ -	-		\$ -	\$ -	\$ -	0%
Revenue									
0300 SPECIAL ASSESSMENTS	-	-	19,268	21,000	21,000	19,268	21,000	-	0%
211-0300-40352 ENERGY SPECIAL ASSES:	-	-	19,268	21,000	21,000	19,268	21,000	-	0%
Total	-	-	19,268	21,000	21,000	19,268	21,000	-	0%
Expenses									
4001 ECONOMIC DEVELOPMENT	-	-	19,268	21,000	21,000	19,268	21,000	-	0%
Other	-	-	19,268	21,000	21,000	19,268	21,000	-	0%
211-4001-50211 ENERGY SPECIAL ASS	-	-	18,350	20,000	20,000	18,350	20,000	-	0%
211-4001-53190 AUDITOR/TREASURER	-	-	918	1,000	1,000	918	1,000	-	0%
Total	-	-	19,268	21,000	21,000	19,268	21,000	-	0%
Ending Fund Balance	\$ -	\$ -	\$ -	-		\$ -	\$ -	\$ -	NA

Moraine Home Improvement Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 644,360	\$ 649,823	\$ 652,662			\$ 656,417	\$ 676,691	\$ 20,274	3%
Revenue									
0800 MISCELLANEOUS RECEIPTS	5,463	2,839	3,755	7,312	7,312	20,274	19,132	11,820	62%
601-0800-40801 INTEREST	5,463	2,839	3,755	7,312	7,312	20,274	19,132	11,820	62%
Total	5,463	2,839	3,755	7,312	7,312	20,274	19,132	11,820	62%
Expenses									
Total	-	-	-	-	-	-	-	-	0%
Ending Fund Balance	\$ 649,823	\$ 652,662	\$ 656,417			\$ 676,691	\$ 695,823	\$ 19,132	3%

Health Insurance Program Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 542,030	\$ 594,303	\$ 646,494			\$ 554,454	\$ 599,090	\$ 44,636	7%
Revenue									
0800 MISCELLANEOUS RECEIPTS	1,929,345	2,368,948	2,610,118	3,488,041	3,488,041	2,102,490	2,916,919	(571,122)	-20%
906-0800-40801 INTEREST	2,476	250	3,955	4,197	4,197	15,459	11,670	7,473	64%
906-0800-40826 REIMB - INSURANCE PR	-	-	-	-	-	45,991	-	-	0%
906-0800-40890 CONTRIBUTIONS-HEALT	1,926,868	2,368,699	2,606,164	3,483,844	3,483,844	2,041,041	2,905,249	(578,595)	-20%
Total	1,929,345	2,368,948	2,610,118	3,488,041	3,488,041	2,102,490	2,916,919	(571,122)	-20%
Expenses									
1020 DEFERRED COMP PROGRAM	1,877,071	2,316,758	2,702,158	3,483,844	3,483,844	2,057,855	2,905,249	(578,595)	-20%
Other	1,877,071	2,316,758	2,702,158	3,483,844	3,483,844	2,057,855	2,905,249	(578,595)	-20%
906-1020-53199 CONTRACTUAL SERV	349,339	375,142	400,174	505,157	505,157	399,464	470,365	(34,792)	-7%
906-1020-59201 HEALTH INSURANCE	1,527,731	1,941,616	2,301,984	2,978,687	2,978,687	1,658,391	2,434,884	(543,803)	-22%
Total	1,877,071	2,316,758	2,702,158	3,483,844	3,483,844	2,057,855	2,905,249	(578,595)	-20%
Ending Fund Balance	\$ 594,303	\$ 646,494	\$ 554,454			\$ 599,090	\$ 610,760	\$ 11,670	2%

Insurance Reserve Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$1,421,403	\$1,426,128	\$1,414,383			\$1,410,677	\$1,422,535	\$ 11,858	1%
Revenue									
0800 MISCELLANEOUS RECEIPTS	41,654	25,296	8,210	15,802	15,802	45,734	40,360	24,558	61%
904-0800-40801 INTEREST	12,058	6,226	8,107	15,802	15,802	43,083	40,360	24,558	61%
904-0800-40899 REIMB - OTHER	29,597	19,070	103	-	-	2,651	-	-	0%
Total	41,654	25,296	8,210	15,802	15,802	45,734	40,360	24,558	61%
Expenses									
1019 SELF INSURANCE PROGRAM	36,929	37,041	11,916	190,000	192,235	33,876	165,000	(25,000)	-15%
Other	36,929	37,041	11,916	190,000	192,235	33,876	165,000	(25,000)	-15%
904-1019-53103 LEGAL SERVICES	8,483	1,978	5,110	65,000	65,700	4,601	65,000	-	0%
904-1019-59102 JUDGEMENTS/DAMA	28,447	35,064	6,806	125,000	126,535	29,275	100,000	(25,000)	-25%
Total	36,929	37,041	11,916	190,000	192,235	33,876	165,000	(25,000)	-15%
Ending Fund Balance	\$1,426,128	\$1,414,383	\$1,410,677			\$1,422,535	\$1,297,895	\$(124,640)	-10%

Miscellaneous Trust Fund

Category/Department	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Beginning Fund Balance	\$ 41,528	\$ 36,973	\$ 38,363			\$ 38,120	\$ 46,494	\$ 8,375	18%
Revenue									
0800 MISCELLANEOUS RECEIPTS	6,201	4,940	11,033	20,000	20,000	17,475	40,000	20,000	50%
901-0800-40827 REC CENTER RENTAL DE	3,740	940	2,600	8,000	8,000	1,265	10,000	2,000	20%
901-0800-40828 CIVIC CENTER RENTAL C	2,400	3,900	8,200	12,000	12,000	6,109	15,000	3,000	20%
901-0800-40832 UNCLAIMED FUNDS	61	100	233	-	-	100	-	-	0%
901-0800-40837 RIGHT OF WAY BONDS	-	-	-	-	-	10,000	15,000	15,000	100%
Total	6,201	4,940	11,033	20,000	20,000	17,475	40,000	20,000	50%
Expenses									
1703 DEPOSITS	10,756	3,550	11,276	25,500	25,500	9,100	40,500	15,000	37%
Other	10,756	3,550	11,276	25,500	25,500	9,100	40,500	15,000	37%
901-1703-59205 ROOM RENTAL DEPO	10,720	3,550	11,276	25,000	15,000	9,100	25,000	-	0%
901-1703-59207 RIGHT OF WAY BOND	-	-	-	-	10,000	-	15,000	15,000	100%
901-1703-59209 UNCLAIMED COURT I	36	-	-	500	500	-	500	-	0%
Total	10,756	3,550	11,276	25,500	25,500	9,100	40,500	15,000	37%
Ending Fund Balance	\$ 36,973	\$ 38,363	\$ 38,120			\$ 46,494	\$ 45,994	\$ (500)	-1%

Mayor, City Council, Clerk

Mayor & City Council

The City Council is the elected governing body of the City. They enact legislation and set City policy. The City Council Department in the General fund covers all personnel expenses of the Mayor and six Council Members. This department includes operating expenses for the all seven elected officials.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	13,781	23,998	23,998	18,835	42,827	18,829	44%
General	3,151	20,100	20,100	3,178	16,700	(3,400)	-20%
Services	3,846	8,500	8,500	3,698	9,500	1,000	11%
Total	\$ 20,778	\$ 52,598	\$ 52,598	\$ 25,712	\$ 69,027	\$ 16,429	24%

- Personnel expenses are increasing due to the passage of recent charter amendments that include increases to City Council wages.
- The decrease in general operating expenses is from a decrease in travel expenses.

Clerk of Council

The Clerk of Council is hired by the City Council and maintains the records and manages the daily functions of the Council. The Clerk of Council is the official records custodian for the City. The department includes one full-time Clerk of Council and the associated personnel and operating expenses.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	70,058	58,941	64,801	66,551	81,335	22,394	28%
General	2,102	7,170	7,170	3,612	7,195	25	0%
Services	6,940	28,800	30,075	7,336	33,300	4,500	14%
Supplies	706	4,700	4,700	175	4,700	-	0%
Total	\$ 79,807	\$ 99,611	\$ 106,746	\$ 77,674	\$ 126,530	\$ 26,919	21%

- The increase in expenses is from both the payscale adjustments in 2023 and the addition of the CivicClerk program support.

Capital Fund: Clerk of Council

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	-	22,000	22,000	19,215	-	(22,000)	-100%

Mayor, City Council & Clerk of Council

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101 GENERAL FUND	96,522	120,535	108,733	152,826	159,961	103,414	195,557	42,731	22%
1001 COUNCIL	17,239	20,482	20,778	52,598	52,598	25,712	69,027	16,429	24%
Personnel	13,656	14,021	13,781	23,998	23,998	18,835	42,827	18,829	44%
101-1001-51103 WAGES - ELECTED OF	11,900	12,180	12,080	18,668	18,668	16,755	33,984	15,316	45%
101-1001-51301 LIFE INSURANCE	396	459	389	924	924	400	924	-	0%
101-1001-51303 OPERS PENSION	504	504	532	2,614	2,614	812	4,758	2,144	45%
101-1001-51306 WORKERS COMPENS	322	324	220	364	364	242	561	197	35%
101-1001-51309 MEDICARE	535	554	560	1,428	1,428	627	2,600	1,172	45%
Other	3,583	6,462	6,997	28,600	28,600	6,876	26,200	(2,400)	-9%
101-1001-52101 REGISTRATION	-	-	525	2,800	2,800	400	2,800	-	0%
101-1001-52102 LODGING EXPENSES	350	-	-	4,800	4,800	365	4,000	(800)	-20%
101-1001-52103 MEAL EXPENSES	141	-	-	2,300	2,300	119	2,000	(300)	-15%
101-1001-52104 MEMBERSHIPS	2,742	2,342	2,472	3,700	3,700	1,727	2,400	(1,300)	-54%
101-1001-52201 TRAVEL EXPENSES	-	-	154	2,500	2,500	102	2,500	-	0%
101-1001-52203 AIRFARE	-	-	-	4,000	4,000	466	3,000	(1,000)	-33%
101-1001-53997 MISCELLANEOUS	350	1,734	3,846	6,250	6,250	2,698	6,500	250	4%
101-1001-53998 SPECIAL EVENTS	-	2,385	-	2,250	2,250	1,000	3,000	750	25%
1002 CLERK OF COUNCIL	71,038	86,420	79,807	99,611	106,746	77,674	126,530	26,919	21%
Personnel	66,337	79,158	70,058	58,941	64,801	66,551	81,335	22,394	28%
101-1002-51101 WAGES - FULL-TIME	43,771	39,466	42,721	45,538	50,613	52,520	64,778	19,240	30%
101-1002-51301 LIFE INSURANCE	128	125	133	132	132	132	132	-	0%
101-1002-51302 HEALTH INSURANCE	13,794	31,702	19,337	4,800	4,800	4,800	4,800	-	0%
101-1002-51303 OPERS PENSION	6,223	5,411	5,955	6,375	7,136	7,134	9,069	2,694	30%
101-1002-51306 WORKERS COMPENS	1,344	1,334	710	888	738	597	1,069	181	17%
101-1002-51309 MEDICARE	627	580	662	668	842	828	947	279	29%
101-1002-51402 CELL PHONE ALLOWA	450	540	540	540	540	540	540	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Other	4,701	7,262	9,748	40,670	41,945	11,123	45,195	4,525	10%
101-1002-52101 REGISTRATION	-	630	525	2,300	2,300	1,025	2,300	-	0%
101-1002-52102 LODGING EXPENSES	-	612	663	1,675	1,675	1,322	1,700	25	1%
101-1002-52103 MEAL EXPENSES	-	122	176	600	600	307	600	-	0%
101-1002-52104 MEMBERSHIPS	225	345	245	345	345	240	345	-	0%
101-1002-52201 TRAVEL EXPENSES	-	90	493	1,250	1,250	121	1,250	-	0%
101-1002-52203 AIRFARE	-	-	-	1,000	1,000	598	1,000	-	0%
101-1002-53199 CONTRACTUAL SERV	4,048	5,298	6,940	28,500	29,775	7,336	33,000	4,500	14%
101-1002-53302 PRINTING	-	40	-	300	300	-	300	-	0%
101-1002-54101 OFFICE SUPPLIES	428	126	203	3,000	3,000	175	3,000	-	0%
101-1002-54504 MINOR OFFICE EQUIP	-	-	168	500	500	-	500	-	0%
101-1002-54507 SMALL APPLIANCES &	-	-	334	1,200	1,200	-	1,200	-	0%
1007 MERIT SERVICE	3,070	8,345	2,728	-	-	-	-	-	0%
Other	3,070	8,345	2,728	-	-	-	-	-	0%
101-1007-53107 CONSULTING & ADVI	3,070	8,345	2,728	-	-	-	-	-	0%
1008 MAYOR	5,176	5,288	5,420	617	617	28	-	(617)	-100%
Personnel	4,816	4,908	5,020	617	617	28	-	(617)	-100%
101-1008-51103 WAGES - ELECTED OF	4,270	4,360	4,550	534	534	-	-	(534)	-100%
101-1008-51303 OPERS PENSION	336	336	308	75	75	28	-	(75)	-100%
101-1008-51306 WORKERS COMPENS	148	149	101	-	-	-	-	-	0%
101-1008-51309 MEDICARE	62	63	60	8	8	-	-	(8)	-100%
Other	360	380	400	-	-	-	-	-	0%
101-1008-52101 REGISTRATION	360	180	-	-	-	-	-	-	0%
101-1008-52104 MEMBERSHIPS	-	200	400	-	-	-	-	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
301 CAPITAL IMPROVEMENT FUND	-	-	-	22,000	22,000	19,215	-	(22,000)	-100%
1002 CLERK OF COUNCIL	-	-	-	22,000	22,000	19,215	-	(22,000)	-100%
Other	-	-	-	22,000	22,000	19,215	-	(22,000)	-100%
301-1002-50111 SOFTWARE	-	-	-	22,000	22,000	19,215	-	(22,000)	-100%
Grand Total	96,522	120,535	108,733	174,826	181,961	122,629	195,557	20,731	11%

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City Manager

General Fund: City Manager

The City Manager is appointed by City Council and serves as the Chief Executive Officer of the City. The City Manager is responsible for the effective operation of the City government under the policy direction of the City Council. The City Manager department includes personnel and operation expenses for the City Manager, the City Manager’s Secretary, the Human Resources Administrator, and the front desk staff.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	319,907	392,659	398,593	372,818	431,441	38,782	9%
General	6,508	24,270	24,170	7,147	27,055	2,785	10%
Services	5,964	19,470	35,520	25,214	99,440	79,970	80%
Supplies	5,637	7,330	7,850	4,707	9,455	2,125	22%
Total	\$ 338,017	\$ 443,729	\$ 466,133	\$ 409,887	\$ 567,391	\$ 123,662	22%

- The increase in personnel costs is due to the pay scale changes in 2023.
- The increase in services is because the Human Resources department budget is being moved to the City Manager department. There is no significant increase in the Human Resources services costs.

General Fund: Law Director

The Law Director is contracted by the City to provide most of the City’s legal services. Some additional legal services are provided by the Montgomery County Public Defender and an Environmental Attorney. All services are billed as needed.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Services	98,274	150,000	158,035	105,332	135,000	(15,000)	-11%

- Part of the decrease in services is from moving the cost for part of the City Prosecutor to the Clerk of Court personnel lines.

- The services for the Law Director were increased due to the possibility of more billable hours for union contract negotiations next year.

General Fund: Waste Collection

The City pays 100% of waste collection fees for residents. Currently, we contract with the City of Dayton for a weekly waste collection service that includes bulk pickup. The monthly rate per household in 2024 will be \$15.38. We are planning on 2,150 households being served weekly in 2024. The total budget includes dumping fees for large items from our residents that are picked up by the Street Department.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Services	358,151	402,000	402,010	364,321	417,000	15,000	4%

General Fund: Street Lighting

The City pays 100% of the cost for street lights while many municipalities assess the cost of streetlights to individual properties. Street lights are generally not metered and are charged based on a per-light basis. Street lights are operated and maintained by Miami Valley Lighting.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Services	201,359	260,000	277,957	219,379	260,000	-	0%

Capital Fund: City Manager

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	-	-	15,000	-	50,000	50,000	100%

City Manager & Law Director

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101 GENERAL FUND	1,010,798	1,040,318	1,045,648	1,333,104	1,384,379	1,136,497	1,379,391	46,287	3%
1003 CITY MANAGER	277,600	303,067	338,017	443,729	466,133	409,887	567,391	123,662	22%
Personnel	264,045	295,119	319,907	392,659	398,593	372,818	431,441	38,782	9%
101-1003-51101 WAGES - FULL-TIME	197,875	199,706	208,315	220,184	223,684	221,368	243,690	23,506	10%
101-1003-51102 WAGES - PART-TIME	9,084	30,808	45,316	93,660	95,076	77,392	102,678	9,018	9%
101-1003-51301 LIFE INSURANCE	255	296	267	264	264	264	264	-	0%
101-1003-51302 HEALTH INSURANCE	7,200	7,200	7,200	7,200	7,200	7,200	7,200	-	0%
101-1003-51303 OPERS PENSION	28,709	31,860	34,874	43,938	44,626	41,507	48,492	4,554	9%
101-1003-51306 WORKERS COMPENS	6,360	7,145	4,785	6,120	6,120	4,152	5,715	(405)	-7%
101-1003-51309 MEDICARE	3,067	3,460	3,795	4,569	4,640	4,414	5,041	472	9%
101-1003-51313 OPERS PENSION (PIC	10,474	13,744	14,455	15,464	15,723	15,562	17,101	1,637	10%
101-1003-51402 CELL PHONE ALLOW/	1,020	900	900	1,260	1,260	960	1,260	-	0%
Other	13,555	7,949	18,109	51,070	67,540	37,069	135,950	84,880	62%
101-1003-52101 REGISTRATION	75	135	1,514	6,370	6,020	675	5,455	(915)	-17%
101-1003-52102 LODGING EXPENSES	269	-	141	4,000	4,000	365	5,400	1,400	26%
101-1003-52103 MEAL EXPENSES	281	83	925	3,455	3,455	270	3,760	305	8%
101-1003-52104 MEMBERSHIPS	3,979	2,527	3,466	4,655	4,905	4,567	5,855	1,200	20%
101-1003-52201 TRAVEL EXPENSES	180	287	462	2,190	2,190	762	2,585	395	15%
101-1003-52203 AIRFARE	422	-	-	3,600	3,600	508	4,000	400	10%
101-1003-53199 CONTRACTUAL SERV	-	-	875	3,500	19,800	19,370	82,510	79,010	96%
101-1003-53302 PRINTING	3,188	1,128	533	6,000	5,750	1,102	5,700	(300)	-5%
101-1003-53710 VEHICLE REPAIR - GA	1,640	726	847	2,220	2,220	1,664	1,980	(240)	-12%
101-1003-53998 SPECIAL EVENTS	1,793	856	3,710	7,750	7,750	3,078	9,250	1,500	16%
101-1003-54101 OFFICE SUPPLIES	419	397	1,055	2,000	2,000	638	3,000	1,000	33%
101-1003-54104 PUBLICATIONS	738	633	718	1,130	1,300	1,072	1,130	-	0%
101-1003-54401 GASOLINE	572	956	2,734	2,700	3,050	2,968	3,825	1,125	29%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101-1003-54504 MINOR OFFICE EQUIP	-	220	1,130	1,500	1,500	29	1,500	-	0%
1005 LAW DIRECTOR	120,228	94,050	98,274	150,000	158,035	105,332	135,000	(15,000)	-11%
Other	120,228	94,050	98,274	150,000	158,035	105,332	135,000	(15,000)	-11%
101-1005-53103 LEGAL SERVICES	120,228	94,050	98,274	150,000	158,035	105,332	135,000	(15,000)	-11%
1010 INFORMATION CENTER	36,826	382	-	-	-	-	-	-	0%
Personnel	36,826	382	-	-	-	-	-	-	0%
101-1010-51102 WAGES - PART-TIME	31,090	-	-	-	-	-	-	-	0%
101-1010-51303 OPERS PENSION	4,252	382	-	-	-	-	-	-	0%
101-1010-51306 WORKERS COMPENS	1,043	-	-	-	-	-	-	-	0%
101-1010-51309 MEDICARE	441	-	-	-	-	-	-	-	0%
1018 HUMAN RESOURCES	46,838	54,502	49,847	77,375	80,244	37,579	-	(77,375)	-100%
Other	46,838	54,502	49,847	77,375	80,244	37,579	-	(77,375)	-100%
101-1018-53199 CONTRACTUAL SERV	46,838	54,502	49,847	77,375	80,244	37,579	-	(77,375)	-100%
1302 WASTE COLLECTION	340,948	353,294	358,151	402,000	402,010	364,321	417,000	15,000	4%
Other	340,948	353,294	358,151	402,000	402,010	364,321	417,000	15,000	4%
101-1302-53213 WASTE COLLECTION	321,345	340,768	346,526	382,000	382,000	354,848	397,000	15,000	4%
101-1302-53214 DUMP CHARGES	19,603	12,526	11,625	20,000	20,010	9,472	20,000	-	0%
1402 STREET LIGHTING	188,359	235,022	201,359	260,000	277,957	219,379	260,000	-	0%
Other	188,359	235,022	201,359	260,000	277,957	219,379	260,000	-	0%
101-1402-53807 STREET LIGHT CONTF	188,359	235,022	201,359	260,000	277,957	219,379	260,000	-	0%
301 CAPITAL IMPROVEMENT FUND	-	-	-	-	15,000	-	50,000	50,000	100%
1003 CITY MANAGER	-	-	-	-	15,000	-	50,000	50,000	100%
Other	-	-	-	-	15,000	-	50,000	50,000	100%
301-1003-50433 CITY MANAGER VEHI	-	-	-	-	-	-	50,000	50,000	100%
301-1003-50442 SEASONAL DECORAT	-	-	-	-	15,000	-	-	-	0%
Grand Total	1,010,798	1,040,318	1,045,648	1,333,104	1,399,379	1,136,497	1,429,391	96,287	7%

Police

General Fund: Police

The Police Department enforces the traffic and criminal sections of the Moraine Codified Ordinances. The department also provides emergency dispatch services for the residents and businesses of Moraine. The department includes 39 full-time employees including 22 Patrol Officers, five Sergeants, five Dispatchers, and one Cadet.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	4,151,414	4,987,731	4,976,538	4,142,156	5,046,024	58,293	1%
General	31,207	41,700	41,700	31,639	51,700	10,000	19%
Services	429,070	597,730	626,487	438,764	628,430	30,700	5%
Supplies	148,194	208,100	228,327	150,902	207,100	(1,000)	0%
Total	\$4,759,885	\$5,835,261	\$5,873,052	\$4,763,461	\$5,933,254	\$ 97,993	2%

- The department is requesting to add one Administrative Sergeant to aid in managing the Police Officer’s activities.
- Included in the services increase is the new cost for JusticeWeb access and increases to the Garage costs and maintenance agreements.

Police Pension Fund

The Police Pension Fund is used to pay the City’s share of Police Pension costs. The fund is supported by the Police Pension levy and transfers from the General Fund. By law, the City contributes 19.5% of a Police employee’s wages. The employee contributes 12.25%.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	490,718	567,423	568,091	503,493	605,316	37,893	6%
Services	1,249	2,500	2,500	1,423	2,500	-	0%
Total	\$ 491,967	\$ 569,923	\$ 570,591	\$ 504,916	\$ 607,816	\$ 37,893	6%

Enforcement & Education Fund

Under state law, a portion of DUI fines must go into this Special Revenue Fund. The money is to be used to educate our citizens about safe operation of a motor vehicle and the dangers of drinking and driving.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Services	-	2,000	2,000	-	2,000	-	0%
Supplies	-	1,000	1,000	-	1,000	-	0%
Tran/Gov	-	1,000	1,000	-	1,000	-	0%
Total	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	0%

Federal Law Enforcement Trust Fund

By law, the proceeds from the sale of contraband must go into this special revenue fund. Permissible expenses include training and equipment for law enforcement related activities as determined by the Department of Justice. Police Departments must report how they spend this money.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	4,122	-	2,965	2,965	-	-	0%
General	-	2,200	2,200	-	2,200	-	0%
Services	-	1,000	1,000	-	1,000	-	0%
Supplies	-	-	-	-	-	-	0%
Tran/Gov	-	-	-	-	-	-	0%
Total	\$ 4,122	\$ 3,200	\$ 6,165	\$ 2,965	\$ 3,200	\$ -	0%

Law Enforcement Training Fund

State law requires that the proceeds from the reimbursement of departmental training must be set aside in a separate fund to be used for future training programs of the department. Other expenses include funding complex investigations, support for community programs to educate the public on drug abuse, or other programs that are law enforcement related and identified by the Prosecutor or City Council.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	20,788	14,500	19,500	13,782	10,000	(4,500)	-45%
General	-	5,500	500	-	5,500	-	0%
Services	-	2,000	2,000	-	2,000	-	0%
Tran/Gov	696	5,000	5,000	-	5,000	-	0%
Total	\$ 21,484	\$ 27,000	\$ 27,000	\$ 13,782	\$ 22,500	\$ (4,500)	-20%

- In 2024, the department is planning to replace the training room safety mat.

Drug Enforcement Trust Fund

State law requires that a special fund be established to receive mandatory drug fines and bond forfeitures. Funds deposited in this fund shall be used solely to subsidize the department’s drug law enforcement efforts.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	-	-	-	-	-	-	0%
General	-	1,000	1,000	-	1,000	-	0%
Services	-	7,000	7,000	-	7,000	-	0%
Tran/Gov	-	-	-	-	-	-	0%
Total	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -	0%

Capital Fund: Police

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	150,332	199,000	290,411	154,217	294,000	95,000	32%

Police Department

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101 GENERAL FUND	3,999,587	4,431,377	4,759,885	5,835,261	5,873,052	4,763,461	5,933,254	97,993	2%
1201 POLICE DEPARTMENT	3,999,587	4,431,377	4,759,885	5,835,261	5,873,052	4,763,461	5,933,254	97,993	2%
Personnel	3,550,253	3,941,536	4,151,414	4,987,731	4,976,538	4,142,156	5,046,024	58,293	1%
101-1201-51101 WAGES - FULL-TIME	2,690,972	2,938,991	3,087,713	3,576,699	3,567,421	3,228,915	3,791,489	214,790	6%
101-1201-51102 WAGES - PART-TIME	10,362	-	-	-	-	-	-	-	0%
101-1201-51301 LIFE INSURANCE	3,850	4,622	4,288	5,148	5,148	4,400	5,148	-	0%
101-1201-51302 HEALTH INSURANCE	621,736	766,511	850,145	1,142,358	1,142,358	689,875	982,122	(160,236)	-16%
101-1201-51303 OPERS PENSION	80,546	80,493	78,275	98,279	96,483	91,896	96,222	(2,057)	-2%
101-1201-51306 WORKERS COMPENS	77,690	81,050	54,561	69,746	69,746	47,319	62,560	(7,186)	-11%
101-1201-51309 MEDICARE	41,409	42,853	45,031	52,356	52,237	47,266	55,627	3,271	6%
101-1201-51401 UNIFORM ALLOWAN	18,528	19,487	20,945	29,925	29,925	23,238	38,556	8,631	22%
101-1201-51402 CELL PHONE ALLOW/	5,160	4,500	5,040	5,220	5,220	5,171	6,300	1,080	17%
101-1201-51403 TUITION REIMBURSE	-	3,030	5,416	8,000	8,000	4,077	8,000	-	0%
Other	449,335	489,841	608,472	847,530	896,514	621,305	887,230	39,700	4%
101-1201-52101 REGISTRATION	12,862	18,774	20,257	30,000	30,000	25,346	40,000	10,000	25%
101-1201-52102 LODGING EXPENSES	-	2,921	5,861	5,500	5,500	3,098	5,500	-	0%
101-1201-52103 MEAL EXPENSES	396	2,730	3,365	3,000	3,000	1,680	3,000	-	0%
101-1201-52104 MEMBERSHIPS	1,440	1,492	1,185	2,200	2,200	1,515	2,200	-	0%
101-1201-52201 TRAVEL EXPENSES	-	79	117	1,000	1,000	-	1,000	-	0%
101-1201-52203 AIRFARE	-	-	421	-	-	-	-	-	0%
101-1201-53116 COUNTY ANIMAL SHI	960	1,160	1,155	2,500	2,500	1,129	2,500	-	0%
101-1201-53180 CONFIDENTIAL FUND	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0%
101-1201-53199 CONTRACTUAL SERV	110,247	133,617	124,642	198,500	203,445	123,536	215,550	17,050	8%
101-1201-53204 TOWING SERVICES	75	50	-	400	400	-	400	-	0%
101-1201-53212 LAB TESTING	4,173	5,071	27,432	30,000	30,000	18,308	30,000	-	0%
101-1201-53217 CARE & FEEDING OF	50,676	42,866	70,915	80,000	85,660	71,011	85,000	5,000	6%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101-1201-53250 FINGERPRINTING & N	13,449	12,776	7,297	12,000	12,990	8,581	12,000	-	0%
101-1201-53302 PRINTING	5,438	7,894	6,716	12,500	12,500	7,918	12,500	-	0%
101-1201-53707 RADIO REPAIR	648	2,438	5,151	7,500	15,137	7,722	7,500	-	0%
101-1201-53709 VEHICLE REPAIR - OU	21	8,220	471	5,000	5,225	270	5,000	-	0%
101-1201-53710 VEHICLE REPAIR - GA	69,679	63,769	85,307	121,080	121,080	90,765	126,330	5,250	4%
101-1201-53711 MAINTENANCE AGRE	74,027	45,608	86,536	110,650	118,450	93,809	114,050	3,400	3%
101-1201-53901 TELEPHONE	5,005	4,744	2,071	1,500	1,500	-	1,500	-	0%
101-1201-53902 LEADS SERVICES	10,060	9,840	9,840	11,500	11,500	10,558	11,500	-	0%
101-1201-53903 POSTAGE	204	6	213	600	600	34	600	-	0%
101-1201-53997 MISCELLANEOUS	-	2,013	325	3,000	4,500	4,123	3,000	-	0%
101-1201-54101 OFFICE SUPPLIES	3,022	3,162	4,717	6,000	6,076	6,012	8,000	2,000	25%
101-1201-54104 PUBLICATIONS	2,027	2,219	2,464	2,100	2,100	1,536	2,100	-	0%
101-1201-54105 EMERGENCY PREPAR	663	14,490	8,149	15,000	22,126	19,808	15,000	-	0%
101-1201-54201 UNIFORMS	24,912	20,775	19,865	40,000	43,462	17,795	40,000	-	0%
101-1201-54209 BARRICADES / CONES	1,438	1,500	480	1,500	1,500	1,440	1,500	-	0%
101-1201-54211 WEAPONS - AMMUN	7,783	5,962	15,980	20,000	26,812	21,355	23,000	3,000	13%
101-1201-54223 COMPUTER SUPPLIES	440	449	2,548	3,000	3,000	861	3,000	-	0%
101-1201-54227 PHOTO & VISUAL AID	191	292	589	1,000	1,000	165	1,000	-	0%
101-1201-54229 BATTERIES	78	87	206	1,000	1,000	298	1,000	-	0%
101-1201-54401 GASOLINE	35,786	51,346	64,575	90,000	90,000	60,134	81,000	(9,000)	-11%
101-1201-54409 CAR WASHES	886	1,116	1,026	1,500	1,552	1,597	1,500	-	0%
101-1201-54501 LAB EQUIPMENT	5,135	6,190	7,921	9,000	9,000	3,110	9,000	-	0%
101-1201-54507 SMALL APPLIANCES &	2,470	8,893	9,286	7,500	7,500	4,392	7,500	-	0%
101-1201-54510 COMMUNITY ENGAG	4,144	6,290	10,389	10,500	13,200	12,398	13,500	3,000	22%
207 ENFORCEMENT & EDUCATION F	-	-	-	4,000	4,000	-	4,000	-	0%
1201 POLICE DEPARTMENT	-	-	-	4,000	4,000	-	4,000	-	0%
Other	-	-	-	4,000	4,000	-	4,000	-	0%
207-1201-53199 CONTRACTUAL SERV	-	-	-	1,000	1,000	-	1,000	-	0%
207-1201-53997 MISCELLANEOUS	-	-	-	1,000	1,000	-	1,000	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
207-1201-54507 SMALL APPLIANCES &	-	-	-	1,000	1,000	-	1,000	-	0%
207-1201-59211 FORFEITED FUNDS DI	-	-	-	1,000	1,000	-	1,000	-	0%
301 CAPITAL IMPROVEMENT FUND	151,293	87,571	150,332	199,000	290,411	154,217	294,000	95,000	32%
1201 POLICE DEPARTMENT	151,293	87,571	150,332	199,000	290,411	154,217	294,000	95,000	32%
Other	151,293	87,571	150,332	199,000	290,411	154,217	294,000	95,000	32%
301-1201-50101 VEHICLES	26,897	4,995	37,699	-	-	-	17,000	17,000	100%
301-1201-50102 VEHICLES - CRUISERS	48,201	70,046	42,063	120,000	210,402	85,883	130,000	10,000	8%
301-1201-50110 OFFICE FURNITURE	-	-	2,382	5,000	5,000	4,960	-	(5,000)	-100%
301-1201-50116 BODY ARMOR	8,999	6,668	5,714	2,500	3,509	1,009	13,000	10,500	81%
301-1201-50117 WEAPONS	5,463	5,861	-	10,000	10,000	9,922	-	(10,000)	-100%
301-1201-50409 RADIO UPGRADES	61,734	-	54,309	61,500	61,500	52,444	-	(61,500)	-100%
301-1201-50413 911 UPGRADES	-	-	3,884	-	-	-	97,000	97,000	100%
301-1201-50513 CRUISER EQUIPMENT	-	-	-	-	-	-	37,000	37,000	100%
301-1201-50701 EVIDENCE EQUIPMEI	-	-	4,282	-	-	-	-	-	0%
902 POLICE PENSION FUND	437,638	462,195	491,967	569,923	570,591	504,916	607,816	37,893	6%
1201 POLICE DEPARTMENT	437,638	462,195	491,967	569,923	570,591	504,916	607,816	37,893	6%
Personnel	436,582	461,058	490,718	567,423	568,091	503,493	605,316	37,893	6%
902-1201-51304 POLICE PENSION	436,582	461,058	490,718	567,423	568,091	503,493	605,316	37,893	6%
Other	1,056	1,137	1,249	2,500	2,500	1,423	2,500	-	0%
902-1201-53190 AUDITOR/TREASURER	1,056	1,137	1,249	2,500	2,500	1,423	2,500	-	0%
907 FEDERAL LAW ENFORCEMENT TR	-	5,869	4,122	3,200	6,165	2,965	3,200	-	0%
1201 POLICE DEPARTMENT	-	5,869	4,122	3,200	6,165	2,965	3,200	-	0%
Other	-	5,869	4,122	3,200	6,165	2,965	3,200	-	0%
907-1201-50117 WEAPONS	-	5,869	4,122	-	2,965	2,965	-	-	0%
907-1201-52101 REGISTRATION	-	-	-	1,000	1,000	-	1,000	-	0%
907-1201-52102 LODGING EXPENSES	-	-	-	500	500	-	500	-	0%
907-1201-52103 MEAL EXPENSES	-	-	-	200	200	-	200	-	0%
907-1201-52201 TRAVEL EXPENSES	-	-	-	500	500	-	500	-	0%
907-1201-53997 MISCELLANEOUS	-	-	-	1,000	1,000	-	1,000	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
908 LAW ENFORCEMENT TRAINING	-	137,043	21,484	27,000	27,000	13,782	22,500	(4,500)	-20%
1201 POLICE DEPARTMENT	-	137,043	21,484	27,000	27,000	13,782	22,500	(4,500)	-20%
Other	-	137,043	21,484	27,000	27,000	13,782	22,500	(4,500)	-20%
908-1201-50119 CRUISER & BODY CAI	-	130,630	9,887	-	-	-	-	-	0%
908-1201-50534 FITNESS EQUIPMENT	-	-	-	-	-	-	10,000	10,000	100%
908-1201-50559 VEHICLES - SPECIAL C	-	-	10,901	-	-	-	-	-	0%
908-1201-50701 EVIDENCE EQUIPMEI	-	6,413	-	14,500	19,500	13,782	-	(14,500)	-100%
908-1201-52101 REGISTRATION	-	-	-	5,000	-	-	5,000	-	0%
908-1201-52201 TRAVEL EXPENSES	-	-	-	500	500	-	500	-	0%
908-1201-53997 MISCELLANEOUS	-	-	-	2,000	2,000	-	2,000	-	0%
908-1201-59211 FORFEITED FUNDS DI	-	-	696	5,000	5,000	-	5,000	-	0%
909 DRUG LAW ENFORCEMENT TRU:	-	-	-	8,000	8,000	-	8,000	-	0%
1201 POLICE DEPARTMENT	-	-	-	8,000	8,000	-	8,000	-	0%
Other	-	-	-	8,000	8,000	-	8,000	-	0%
909-1201-52101 REGISTRATION	-	-	-	1,000	1,000	-	1,000	-	0%
909-1201-53180 CONFIDENTIAL FUNC	-	-	-	5,000	5,000	-	5,000	-	0%
909-1201-53997 MISCELLANEOUS	-	-	-	2,000	2,000	-	2,000	-	0%
Grand Total	4,588,519	5,124,054	5,427,790	6,646,384	6,779,220	5,439,341	6,872,770	226,386	3%

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Fire

General Fund: Fire

The Fire Department provides emergency medical services in addition to fire prevention and inspection services. The department operates out of two stations and has a variety of equipment to respond to emergency situations. The department includes 28 full-time and up to seven part-time employees. The department is budgeted to have up to seven part-time Firefighters, 18 full-time Firefighters, and six Lieutenants.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	3,839,686	4,371,670	4,298,595	3,499,490	4,023,644	(348,026)	-9%
General	13,143	46,525	40,786	22,568	52,025	5,500	11%
Services	110,140	199,955	211,507	152,512	253,615	53,660	21%
Supplies	90,351	158,920	165,489	95,632	181,170	22,250	12%
Grants	-	2,000	4,220	4,080	2,000	-	0%
Total	\$4,053,319	\$4,779,070	\$4,720,597	\$3,774,281	\$4,512,454	\$(266,616)	-6%

- Personnel expenses are decreasing due to a younger workforce, less employees who qualify for the Pension Pick-up, and lower health insurance costs.
- There are increases for training new Firefighter/Emergency Medical Technicians to become Paramedics. It is difficult to find Paramedics and we are now hiring EMTs to help fill open positions. Ideally, each full-time Firefighter should be a Paramedic.
- There are increases for higher support costs for the records management program and building inspections program.
- The department is expecting higher costs for routine medical supplies that are stocked inside the medics and paramedic bags.

Fire Pension Fund

The Fire Pension Fund is used to pay the City’s share of Fire Pension costs. The fund is supported by the Fire Pension levy and transfers from the General Fund. By law, the City contributes 24% of a Fire employee’s wages. The employee contributes 12.25%.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	647,452	680,415	682,504	628,303	665,549	(14,866)	-2%
Services	1,249	2,500	2,500	1,423	2,500	-	0%
Total	\$ 648,701	\$ 682,915	\$ 685,004	\$ 629,726	\$ 668,049	\$ (14,866)	-2%

Capital Fund: Fire

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	600,738	348,400	709,823	276,945	311,500	(36,900)	-12%

Fire Department

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101 GENERAL FUND	3,390,903	3,882,480	4,053,319	4,779,070	4,720,597	3,774,281	4,512,454	(266,616)	-6%
1202 FIRE DEPARTMENT	3,385,950	3,876,837	4,053,319	4,779,070	4,720,597	3,774,281	4,512,454	(266,616)	-6%
Personnel	3,194,128	3,675,871	3,839,686	4,371,670	4,298,595	3,499,490	4,023,644	(348,026)	-9%
101-1202-51101 WAGES - FULL-TIME	2,159,097	2,542,455	2,722,422	2,882,498	2,895,255	2,649,504	2,836,554	(45,944)	-2%
101-1202-51102 WAGES - PART-TIME	150,129	118,877	81,832	140,778	60,333	20,832	147,109	6,331	4%
101-1202-51301 LIFE INSURANCE	3,283	3,750	2,914	3,696	3,696	3,179	3,696	-	0%
101-1202-51302 HEALTH INSURANCE	556,363	645,619	653,902	945,412	945,412	531,102	701,354	(244,058)	-35%
101-1202-51303 OPERS PENSION	4,896	5,439	6,328	6,641	7,208	6,884	8,881	2,240	25%
101-1202-51306 WORKERS COMPENS	70,190	73,288	46,784	58,954	58,954	39,996	49,230	(9,724)	-20%
101-1202-51309 MEDICARE/SOCIAL SI	45,446	46,695	46,423	53,342	47,373	40,386	53,282	(60)	0%
101-1202-51315 FIRE PENSION (PICKU	171,307	204,596	249,371	229,749	229,764	181,497	172,568	(57,181)	-33%
101-1202-51401 UNIFORM ALLOWAN	31,798	33,069	28,091	36,980	36,980	20,753	45,350	8,370	18%
101-1202-51402 CELL PHONE ALLOWA	1,620	1,620	1,620	1,620	1,620	1,305	1,620	-	0%
101-1202-51403 TUITION REIMBURSE	-	463	-	12,000	12,000	4,052	4,000	(8,000)	-200%
Other	191,823	200,965	213,633	407,400	422,002	274,792	488,810	81,410	17%
101-1202-52101 REGISTRATION	1,120	2,617	6,906	28,450	22,450	13,956	32,650	4,200	13%
101-1202-52102 LODGING EXPENSES	-	-	593	2,000	2,000	916	3,000	1,000	33%
101-1202-52103 MEAL EXPENSES	-	-	-	500	500	180	600	100	17%
101-1202-52104 MEMBERSHIPS	1,915	1,786	5,643	15,275	15,536	7,516	15,275	-	0%
101-1202-52201 TRAVEL EXPENSES	-	-	-	300	300	-	500	200	40%
101-1202-53199 CONTRACTUAL SERV	23,609	29,839	23,626	54,990	58,449	44,080	94,500	39,510	42%
101-1202-53302 PRINTING	1,050	1,585	188	2,000	2,000	844	2,000	-	0%
101-1202-53701 EQUIPMENT REPAIR	6,579	6,146	5,643	10,100	11,354	7,862	15,100	5,000	33%
101-1202-53707 RADIO REPAIR	113	-	-	1,500	1,500	197	1,500	-	0%
101-1202-53709 VEHICLE REPAIR - OU	7,971	2,401	3,832	10,000	13,155	10,613	10,000	-	0%
101-1202-53710 VEHICLE REPAIR - GA	57,383	51,531	66,142	97,495	97,495	73,085	102,445	4,950	5%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101-1202-53711 MAINTENANCE AGRE	4,605	12,769	6,952	18,420	18,420	8,947	22,620	4,200	19%
101-1202-53901 TELEPHONE	2,131	2,115	2,208	2,800	4,484	3,489	2,800	-	0%
101-1202-53997 MISCELLANEOUS	1,566	4,538	1,548	2,650	4,650	3,394	2,650	-	0%
101-1202-54101 OFFICE SUPPLIES	378	240	342	900	900	742	900	-	0%
101-1202-54104 PUBLICATIONS	355	159	271	450	450	236	450	-	0%
101-1202-54105 EMERGENCY PREPAR	11,118	1,319	307	3,000	500	-	3,000	-	0%
101-1202-54201 UNIFORMS	10,322	11,006	9,597	33,200	23,200	8,673	33,200	-	0%
101-1202-54203 CHEMICALS & SUPPL	3,467	6,159	6,252	6,500	8,157	5,504	7,500	1,000	13%
101-1202-54214 SAFETY SUPPLIES	1,954	4,014	8,654	5,000	5,000	1,329	5,000	-	0%
101-1202-54222 MEDICAL SUPPLIES	14,150	14,666	14,619	16,000	16,085	14,492	28,000	12,000	43%
101-1202-54225 JANITORIAL SUPPLIES	2,429	1,435	1,872	3,000	3,000	2,094	3,000	-	0%
101-1202-54229 BATTERIES	1,900	1,850	1,452	2,500	2,500	2,076	2,500	-	0%
101-1202-54233 FIREFIGHTING SUPPL	10,792	8,657	5,516	20,000	31,533	16,662	31,500	11,500	37%
101-1202-54234 HAZ-MAT SUPPLIES	2,561	-	1,236	4,000	4,000	2,352	4,000	-	0%
101-1202-54401 GASOLINE	11,191	17,589	21,745	29,250	29,250	17,907	27,000	(2,250)	-8%
101-1202-54402 DIESEL	8,254	10,497	12,734	20,300	20,300	11,739	20,300	-	0%
101-1202-54504 MINOR OFFICE EQUIP	170	-	2,070	1,000	2,500	1,107	1,000	-	0%
101-1202-54507 SMALL APPLIANCES &	1,970	5,425	868	3,000	8,793	4,492	3,000	-	0%
101-1202-54510 COMMUNITY ENGAGE	-	-	2,815	10,820	9,320	6,228	10,820	-	0%
101-1202-57101 DEPARTMENTAL GRA	2,768	2,624	-	2,000	4,220	4,080	2,000	-	0%
1203 CIVIL DEFENSE	4,953	5,643	-	-	-	-	-	-	0%
Other	4,953	5,643	-	-	-	-	-	-	0%
101-1203-53604 REGIONAL AGENCY F	4,953	5,643	-	-	-	-	-	-	0%
301 CAPITAL IMPROVEMENT FUND	247,152	24,148	600,738	348,400	709,823	276,945	311,500	(36,900)	-12%
1202 FIRE DEPARTMENT	247,152	24,148	600,738	348,400	709,823	276,945	311,500	(36,900)	-12%
Other	247,152	24,148	600,738	348,400	709,823	276,945	311,500	(36,900)	-12%
301-1202-50101 VEHICLES	-	-	-	-	-	-	75,000	75,000	100%
301-1202-50102 VEHICLES - MEDICS	-	-	-	250,000	340,000	-	-	(250,000)	-100%
301-1202-50103 VEHICLES - FIRE TRUCK	-	-	560,000	-	-	-	-	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
301-1202-50105 BOAT EQUIPMENT	1,401	-	5,881	-	-	-	-	-	0%
301-1202-50106 MEDIC COTS & EQUIP	44,851	-	-	-	-	-	84,000	84,000	100%
301-1202-50117 RADIOS	178,573	-	-	-	-	-	-	-	0%
301-1202-50118 FIRE EQUIPMENT	-	-	312	14,400	16,695	16,020	62,500	48,100	77%
301-1202-50119 VEHICLE CAMERA EQ	-	-	6,270	-	450	450	-	-	0%
301-1202-50206 TORNADO SIREN UPGR	-	-	-	-	-	-	45,000	45,000	100%
301-1202-50304 SELF CONTAINED BRI	-	-	-	-	187,132	187,132	-	-	0%
301-1202-50419 TURN OUT GEAR	22,327	24,148	28,275	33,000	33,000	25,797	33,000	-	0%
301-1202-50521 VEHICLE COMPUTER	-	-	-	9,000	9,000	9,000	-	(9,000)	-100%
301-1202-50601 FIRE HOSE	-	-	-	-	-	-	12,000	12,000	100%
301-1202-50701 AUTOMATED CPR M/	-	-	-	-	38,547	38,547	-	-	0%
301-1202-50702 MONITOR DEFIBRILL	-	-	-	42,000	85,000	-	-	(42,000)	-100%
903 FIRE PENSION FUND	542,352	590,885	648,701	682,915	685,004	629,726	668,049	(14,866)	-2%
1202 FIRE DEPARTMENT	542,352	590,885	648,701	682,915	685,004	629,726	668,049	(14,866)	-2%
Personnel	541,296	589,748	647,452	680,415	682,504	628,303	665,549	(14,866)	-2%
903-1202-51305 FIRE PENSION	541,296	589,748	647,452	680,415	682,504	628,303	665,549	(14,866)	-2%
Other	1,056	1,137	1,249	2,500	2,500	1,423	2,500	-	0%
903-1202-53190 AUDITOR/TREASURER	1,056	1,137	1,249	2,500	2,500	1,423	2,500	-	0%
Grand Total	4,180,406	4,497,513	5,302,757	5,810,385	6,115,424	4,680,952	5,492,003	(318,382)	-6%

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Parks & Recreation

Civic Center

The Civic Center Department pays for operations at the Gerhart Civic Center. Operations include classes and community activities. The department includes a budgeted base of hours for part-time employees.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	187,971	307,812	304,425	210,631	108,010	(199,802)	-185%
General	1,138	4,550	4,550	1,087	400	(4,150)	-1038%
Services	23,000	33,525	35,612	18,919	34,815	1,290	4%
Supplies	6,374	14,000	14,000	1,404	15,000	1,000	7%
Grants	-	2,000	2,000	-	2,000	-	0%
Total	\$ 218,483	\$ 361,887	\$ 360,587	\$ 232,041	\$ 160,225	\$(201,662)	-126%

- The decrease in personnel expenses is from moving two full-time employees to the Payne Recreation Center department budget.

Payne Recreation Center

The Payne Recreation Center Department pays for operations at the recreation center. Operations include classes, exercise facilities, and community activities. The department includes five full-time employees and a budgeted base of hours for part-time and seasonal employees.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	484,477	550,698	574,692	482,520	815,418	264,720	32%
General	1,922	5,715	5,715	2,779	12,445	6,730	54%
Services	89,318	152,220	161,393	91,303	143,910	(8,310)	-6%
Supplies	20,934	35,700	38,117	31,541	50,800	15,100	30%
Grants	-	2,000	2,000	-	2,000	-	0%
Total	\$ 596,651	\$ 746,333	\$ 781,917	\$ 608,144	\$1,024,573	\$ 278,240	27%

- The increase in personnel expenses is from moving two full-time employees from the Civic Center department budget.
- Some increases are in the areas of employee training and tools to further engage with community with programs.

Parks & Recreation Programs

The Parks and Recreation Programs Department pays for programs run by the Parks and Recreation Department. These various lines include funding for popular programs such as the Easter egg hunt, July 4th fireworks, sports programs, Halloween events, and other special programs.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
General	83,576	144,500	149,250	106,878	180,750	36,250	20%
Grants	-	24,000	24,000	500	24,000	-	0%
Total	\$ 83,576	\$ 168,500	\$ 173,250	\$ 107,377	\$ 204,750	\$ 36,250	18%

- The increase in budget is mostly due to increasing certain programs such as adult programs, summer programs, and July 4th. The department is trying to focus on certain programs to attract as many participants as possible.

Parks Maintenance

Maintenance of the City's outdoor parks is assigned to three departments. The Street Department maintains the grounds of the parks. The Buildings Maintenance Department maintains the buildings and structures in the parks. The Parks and Recreation Department maintains certain components of the parks that are not covered by the Street or Buildings Maintenance departments.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Services	16,481	67,500	67,967	38,555	41,000	(26,500)	-65%
Supplies	1,173	8,000	13,018	6,562	16,000	8,000	50%
Grants	25,000	25,000	25,000	-	25,000	-	0%
Total	\$ 42,655	\$ 100,500	\$ 105,985	\$ 45,117	\$ 82,000	\$ (18,500)	-23%

- The decrease in costs are due to lower than previously expected contractual services to maintain the outdoor parks. Services include the portable toilets, maintaining the pond at Deer Meadow, and restocking fish.

Capital Fund: Parks

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	96,736	60,000	60,000	46,251	458,000	398,000	87%

Parks & Recreation Department

Department/Account		2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
204	PARKS & RECREATION FUND	810,390	839,737	941,365	1,377,220	1,421,739	992,679	1,471,548	94,328	6%
1601	CIVIC CENTER	230,285	226,256	218,483	361,887	360,587	232,041	160,225	(201,662)	-126%
	Personnel	205,741	201,605	187,971	307,812	304,425	210,631	108,010	(199,802)	-185%
	204-1601-51101 WAGES - FULL-TIME	101,383	109,273	92,236	114,249	108,577	98,050	-	(114,249)	-100%
	204-1601-51102 WAGES - PART-TIME	39,492	23,027	27,035	99,464	102,202	50,741	92,238	(7,226)	-8%
	204-1601-51301 LIFE INSURANCE	255	296	234	264	264	297	-	(264)	-100%
	204-1601-51302 HEALTH INSURANCE	35,348	41,928	44,802	55,554	55,554	36,002	-	(55,554)	-100%
	204-1601-51303 OPERS PENSION	19,800	18,453	17,551	29,920	29,509	19,493	12,913	(17,007)	-132%
	204-1601-51306 WORKERS COMPENS	6,354	5,615	3,517	4,167	4,167	2,829	1,522	(2,645)	-174%
	204-1601-51309 MEDICARE	2,030	1,934	1,742	3,114	3,072	2,184	1,337	(1,777)	-133%
	204-1601-51402 CELL PHONE ALLOW/	1,080	1,080	855	1,080	1,080	1,035	-	(1,080)	-100%
	Other	24,544	24,650	30,512	54,075	56,162	21,410	52,215	(1,860)	-4%
	204-1601-52101 REGISTRATION	520	160	375	2,050	2,050	320	400	(1,650)	-413%
	204-1601-52102 LODGING EXPENSES	548	-	398	1,200	1,200	494	-	(1,200)	-100%
	204-1601-52103 MEAL EXPENSES	280	-	230	600	600	160	-	(600)	-100%
	204-1601-52104 MEMBERSHIPS	270	270	135	300	300	113	-	(300)	-100%
	204-1601-52201 TRAVEL EXPENSES	25	-	-	400	400	-	-	(400)	-100%
	204-1601-53109 INSTRUCTORS & REFI	480	140	-	1,000	1,000	327	5,000	4,000	80%
	204-1601-53199 CONTRACTUAL SERV/	2,829	2,970	3,118	2,275	2,275	2,033	2,065	(210)	-10%
	204-1601-53218 LICENSES & PERMITS	384	394	370	500	500	468	500	-	0%
	204-1601-53302 PRINTING	-	500	55	1,000	1,000	601	2,000	1,000	50%
	204-1601-53706 BUILDING MAINTEN/	-	-	-	2,250	2,250	-	2,250	-	0%
	204-1601-53710 VEHICLE REPAIR - GA	615	1,512	1,848	-	-	-	-	-	0%
	204-1601-53802 ELECTRIC	12,708	10,341	10,140	16,800	17,494	8,968	13,000	(3,800)	-29%
	204-1601-53803 NATURAL GAS	3,024	3,552	5,339	7,300	8,160	4,417	7,000	(300)	-4%
	204-1601-53804 WATER & SEWER	1,921	1,924	2,130	2,400	2,933	2,105	3,000	600	20%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
204-1601-54101 OFFICE SUPPLIES	89	458	868	1,500	1,500	394	1,500	-	0%
204-1601-54204 RECREATIONAL SUPP	449	2,092	2,349	4,500	4,500	900	4,500	-	0%
204-1601-54207 BUILDING SUPPLIES	-	-	-	2,000	-	-	2,000	-	0%
204-1601-54214 SAFETY SUPPLIES	-	-	190	2,000	2,000	111	2,000	-	0%
204-1601-54401 GASOLINE	44	-	361	-	-	-	-	-	0%
204-1601-54504 MINOR OFFICE EQUIP	360	-	-	-	-	-	-	-	0%
204-1601-54507 SMALL APPLIANCES &	-	-	2,606	4,000	6,000	-	5,000	1,000	20%
204-1601-57101 DEPARTMENTAL GRA	-	338	-	2,000	2,000	-	2,000	-	0%
1604 PAYNE RECREATION CENTER	542,196	579,274	596,651	746,333	781,917	608,144	1,024,573	278,240	27%
Personnel	439,437	451,625	484,477	550,698	574,692	482,520	815,418	264,720	32%
204-1604-51101 WAGES - FULL-TIME	176,441	168,482	145,831	178,211	192,923	167,642	343,553	165,342	48%
204-1604-51102 WAGES - PART-TIME	130,357	138,475	199,427	220,412	226,483	192,886	243,848	23,436	10%
204-1604-51301 LIFE INSURANCE	383	419	333	396	396	363	660	264	40%
204-1604-51302 HEALTH INSURANCE	71,557	84,879	79,223	81,223	81,223	60,135	124,720	43,497	35%
204-1604-51303 OPERS PENSION	43,192	43,444	47,183	55,807	58,717	49,894	82,236	26,429	32%
204-1604-51306 WORKERS COMPENS	12,012	10,470	6,560	7,773	7,773	5,275	9,692	1,919	20%
204-1604-51309 MEDICARE	4,416	4,465	5,019	5,796	6,097	5,246	8,549	2,753	32%
204-1604-51402 CELL PHONE ALLOW/	1,080	990	900	1,080	1,080	1,080	2,160	1,080	50%
Other	102,759	127,648	112,174	195,635	207,225	125,623	209,155	13,520	6%
204-1604-52101 REGISTRATION	295	-	275	1,450	1,450	1,350	4,880	3,430	70%
204-1604-52102 LODGING EXPENSES	398	-	398	2,000	2,000	989	4,000	2,000	50%
204-1604-52103 MEAL EXPENSES	251	438	417	1,000	1,000	320	1,500	500	33%
204-1604-52104 MEMBERSHIPS	580	555	585	765	765	95	1,065	300	28%
204-1604-52201 TRAVEL EXPENSES	-	-	246	500	500	25	1,000	500	50%
204-1604-53109 INSTRUCTORS & REFI	13,155	13,660	13,860	35,000	36,060	19,132	35,000	-	0%
204-1604-53199 CONTRACTUAL SERV	17,126	18,324	7,009	5,450	5,914	6,050	6,915	1,465	21%
204-1604-53218 LICENSES & PERMITS	142	145	137	500	500	493	1,250	750	60%
204-1604-53302 PRINTING	-	487	415	1,000	1,000	276	2,000	1,000	50%
204-1604-53701 EQUIPMENT REPAIR	1,942	-	4,150	10,000	10,000	409	10,000	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
204-1604-53706 BUILDING MAINTEN/	-	-	-	2,250	2,250	-	7,250	5,000	69%
204-1604-53710 VEHICLE REPAIR - GA	1,640	4,539	5,551	11,370	11,370	8,523	10,495	(875)	-8%
204-1604-53711 MAINTENANCE AGRE	-	-	-	350	350	-	-	(350)	-100%
204-1604-53802 ELECTRIC	36,511	32,932	30,905	51,000	53,255	30,270	40,000	(11,000)	-28%
204-1604-53803 NATURAL GAS	8,911	10,351	16,834	23,000	25,658	14,026	19,000	(4,000)	-21%
204-1604-53804 WATER & SEWER	9,208	9,802	10,457	12,300	15,037	12,125	12,000	(300)	-3%
204-1604-54101 OFFICE SUPPLIES	341	606	596	1,500	1,500	1,363	1,500	-	0%
204-1604-54105 EMERGENCY PREPAR	2,884	-	-	-	-	-	-	-	0%
204-1604-54201 UNIFORMS	2,000	1,709	2,213	6,000	7,055	6,850	6,000	-	0%
204-1604-54204 RECREATIONAL SUPP	6,935	7,657	7,154	10,000	11,362	10,459	10,000	-	0%
204-1604-54207 BUILDING SUPPLIES	-	-	4,555	2,000	1,000	-	2,000	-	0%
204-1604-54214 SAFETY SUPPLIES	-	-	-	2,000	2,000	114	2,000	-	0%
204-1604-54401 GASOLINE	440	1,131	1,571	2,700	2,700	1,533	2,700	-	0%
204-1604-54504 MINOR OFFICE EQUII	-	-	-	-	-	-	12,600	12,600	100%
204-1604-54507 SMALL APPLIANCES &	-	-	3,846	9,500	10,500	10,364	10,000	500	5%
204-1604-54510 COMMUNITY ENGAG	-	-	1,000	2,000	2,000	858	4,000	2,000	50%
204-1604-57101 DEPARTMENTAL GRA	-	25,311	-	2,000	2,000	-	2,000	-	0%
1605 PARKS & RECREATION PROC	37,909	34,208	83,576	168,500	173,250	107,377	204,750	36,250	18%
Other	37,909	34,208	83,576	168,500	173,250	107,377	204,750	36,250	18%
204-1605-56101 SENIOR PROGRAMS	586	1,231	1,202	1,500	1,500	1,219	4,000	2,500	63%
204-1605-56102 ADULT PROGRAM CL	14	763	536	1,000	1,000	718	6,000	5,000	83%
204-1605-56111 OUT OF SCHOOL TIM	668	605	1,188	3,000	3,000	426	6,000	3,000	50%
204-1605-56131 SPRING EVENTS	1,062	1,357	4,920	5,000	5,000	3,399	5,000	-	0%
204-1605-56133 WINTER EVENTS	-	-	849	5,000	7,000	3,415	5,000	-	0%
204-1605-56141 FALL EVENTS	-	2,987	7,001	10,000	19,000	17,003	11,000	1,000	9%
204-1605-56151 SUMMER PROGRAM:	1,981	6,449	6,239	10,000	3,000	2,907	14,000	4,000	29%
204-1605-56152 BUS SERVICE	-	-	-	1,500	-	-	1,500	-	0%
204-1605-56161 AFTER SCHOOL SNAC	1,042	-	-	2,500	-	-	-	(2,500)	-100%
204-1605-56171 SUMMER LUNCH PROC	18,417	16,386	12,864	25,000	25,000	2,992	25,000	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
204-1605-56401 BEAUTIFICATION PRC	200	159	-	500	500	409	750	250	33%
204-1605-56421 SPORTS & FITNESS PI	-	2,207	989	15,000	15,000	8,699	15,000	-	0%
204-1605-56431 PARK PROGRAMS	900	2,062	6,090	9,500	9,500	8,821	12,500	3,000	24%
204-1605-56432 FOURTH OF JULY	-	-	41,696	55,000	59,750	56,872	75,000	20,000	27%
204-1605-57101 DEPARTMENTAL GRA	13,040	-	-	24,000	24,000	500	24,000	-	0%
1606 PARK MAINTENANCE	-	-	42,655	100,500	105,985	45,117	82,000	(18,500)	-23%
Other	-	-	42,655	100,500	105,985	45,117	82,000	(18,500)	-23%
204-1606-53199 CONTRACTUAL SERV	-	-	13,164	47,500	48,967	38,555	36,000	(11,500)	-32%
204-1606-53706 BUILDING MAINTENANCE	-	-	3,317	20,000	19,000	-	5,000	(15,000)	-300%
204-1606-54204 RECREATIONAL SUPP	-	-	1,106	6,000	10,018	5,184	14,000	8,000	57%
204-1606-54207 BUILDING SUPPLIES	-	-	67	1,000	2,000	1,378	1,000	-	0%
204-1606-54507 SMALL APPLIANCES &	-	-	-	1,000	1,000	-	1,000	-	0%
204-1606-57101 DEPARTMENTAL GRA	-	-	25,000	25,000	25,000	-	25,000	-	0%
301 CAPITAL IMPROVEMENT FUND	71,712	24,995	96,736	60,000	60,000	46,251	458,000	398,000	87%
1604 PAYNE RECREATION CENTER	71,712	24,995	96,736	60,000	60,000	46,251	458,000	398,000	87%
Other	71,712	24,995	96,736	60,000	60,000	46,251	458,000	398,000	87%
301-1604-50010 PARKS PLANNING & I	-	9,950	31,758	-	-	-	75,000	75,000	100%
301-1604-50101 VEHICLES	-	-	-	-	-	-	70,000	70,000	100%
301-1604-50205 DEER MEADOW PARI	71,712	6,099	-	-	-	-	10,000	10,000	100%
301-1604-50208 PARKS EQUIPMENT	-	4,946	39,979	5,000	5,000	4,860	10,000	5,000	50%
301-1604-50210 EVENT EQUIPMENT	-	4,000	5,000	5,000	5,000	1,415	5,000	-	0%
301-1604-50438 BUILDING EQUIPME	-	-	-	10,000	10,000	-	95,000	85,000	89%
301-1604-50534 FITNESS EQUIPMENT	-	-	19,999	40,000	40,000	39,976	40,000	-	0%
301-1604-50539 PRC IMPROVEMENTS	-	-	-	-	-	-	28,000	28,000	100%
301-1604-50555 WAX PARK IMPROVE	-	-	-	-	-	-	125,000	125,000	100%
Grand Total	882,101	864,732	1,038,101	1,437,220	1,481,739	1,038,930	1,929,548	492,328	26%

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Street

Street Fund

The Street Department maintains the City’s roads, drainage systems, and the grounds of City facilities. The department maintains traffic signals and makes street signs. The department is funded by 92.5% of all gas tax receipts and motor vehicle registration fees. The department is also funded by transfers from the General Fund. The department includes 16 full-time employees and up to one part-time employee.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	1,678,265	1,961,151	1,932,507	1,509,017	1,786,262	(174,889)	-10%
General	1,196	1,000	2,000	1,825	5,500	4,500	82%
Services	306,641	422,435	422,028	292,138	432,235	9,800	2%
Supplies	131,610	190,100	192,723	124,296	201,900	11,800	6%
Total	\$2,117,712	\$2,574,686	\$2,549,259	\$1,927,276	\$2,425,897	\$(148,789)	-6%

- The decrease in personnel costs is due to having more newer workers and a decrease in health insurance.
- The increases in services and supplies is due to higher costs for hiring certain contractors and the cost of raw materials.

State Highway Fund

The State Highway Fund includes expenses for street repair and maintenance. The fund is supported by 7.5% of all gasoline taxes and motor vehicle registration fees received. In the past, the City has budgeted 80% of direct street related expenses to come out of this fund.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Services	28,071	75,200	96,763	55,686	71,200	(4,000)	-6%
Supplies	84,878	138,400	125,124	104,045	139,400	1,000	1%
Total	\$ 112,949	\$ 213,600	\$ 221,887	\$ 159,731	\$ 210,600	\$ (3,000)	-1%

- The decrease in services is due to lower-than-expected costs for maintaining the traffic signal system.
- The salt, road paint, and paving materials lines are staying the same.

Motor Vehicle License Tax Fund

The Motor Vehicle License Tax Fund includes expenses for street repair and maintenance. The fund is supported by the Permissive Motor Vehicle License Tax which is part of a vehicle’s registration fee. In the past, the City has budgeted 20% of direct street-related expenses to come out of this fund.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Services	7,018	18,800	24,191	13,922	17,800	(1,000)	-6%
Supplies	21,220	34,600	31,281	27,551	34,600	-	0%
Total	\$ 28,237	\$ 53,400	\$ 55,472	\$ 41,472	\$ 52,400	\$ (1,000)	-2%

- The decrease in services is due to lower-than-expected costs for maintaining the traffic signal system.
- The salt, road paint, and paving materials lines are staying the same.

Garage Fund

The City Garage Fund is an internal service fund that is supported by other City departments. As vehicles are repaired, the cost of parts and labor are allocated to the departments based on budgeted amounts in each department. Fuel is charged to the appropriate departments based on consumption. The Garage has three full-time employees. The mechanics work on as much equipment as they can and occasionally have to contract services to outside repair shops.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	285,157	319,494	319,494	290,656	323,952	4,458	1%
General	-	750	500	87	2,600	1,850	71%
Services	25,887	93,000	93,000	51,872	93,000	-	0%
Supplies	295,062	426,815	427,065	252,750	405,765	(21,050)	-5%
Total	\$ 606,106	\$ 840,059	\$ 840,059	\$ 595,365	\$ 825,317	\$ (14,742)	-2%

- The decrease in supplies is mostly from lower-than-expected consumption of gasoline and diesel.

Capital Fund: Street

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	220,909	334,000	405,173	373,344	830,000	496,000	60%

Capital Fund: Garage

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	-	18,000	18,000	12,000	90,000	72,000	80%

Street Department

Department/Account	2020	2021	2022	2023	2023	2023	2024	Variance	Variance
	Actual	Actual	Actual	Original Budget	Amended Budget	Estimate	Proposed Budget	Amount 2023-2024	Pct. 2023-2024
202 STREET CONSTRUCTION & MAIN	1,897,195	1,964,994	2,117,712	2,574,686	2,549,259	1,927,276	2,425,897	(148,789)	-6%
1401 STREET DEPARTMENT	1,897,195	1,964,994	2,117,712	2,574,686	2,549,259	1,927,276	2,425,897	(148,789)	-6%
Personnel	1,595,963	1,634,240	1,678,265	1,961,151	1,932,507	1,509,017	1,786,262	(174,889)	-10%
202-1401-51101 WAGES - FULL-TIME	1,084,486	1,068,838	1,081,989	1,223,855	1,219,535	1,013,877	1,168,859	(54,996)	-5%
202-1401-51102 WAGES - PART-TIME	8,499	8,550	-	27,321	6,830	-	26,490	(831)	-3%
202-1401-51301 LIFE INSURANCE	1,802	2,184	2,067	2,112	2,112	2,002	2,112	-	0%
202-1401-51302 HEALTH INSURANCE	298,873	351,992	403,159	485,806	485,806	315,539	378,776	(107,030)	-28%
202-1401-51303 OPERS PENSION	150,794	151,359	150,294	175,165	171,691	142,450	167,349	(7,816)	-5%
202-1401-51306 WORKERS COMPENS	31,382	31,831	20,915	24,398	24,398	16,550	19,723	(4,675)	-24%
202-1401-51309 MEDICARE	16,087	15,676	15,759	18,204	17,845	14,664	17,413	(791)	-5%
202-1401-51401 UNIFORM ALLOWAN	3,500	3,271	3,542	3,750	3,750	3,396	5,000	1,250	25%
202-1401-51402 CELL PHONE ALLOW/	540	540	540	540	540	540	540	-	0%
Other	301,232	330,755	439,447	613,535	616,752	418,259	639,635	26,100	4%
202-1401-52101 REGISTRATION	70	214	1,102	1,000	2,000	1,825	4,000	3,000	75%
202-1401-52102 LODGING EXPENSES	-	-	-	-	-	-	500	500	100%
202-1401-52103 MEAL EXPENSES	-	-	59	-	-	-	500	500	100%
202-1401-52104 MEMBERSHIPS	-	-	35	-	-	-	-	-	0%
202-1401-52201 TRAVEL EXPENSES	-	-	-	-	-	-	500	500	100%
202-1401-53299 CONTRACTUAL SERV	31,042	43,556	40,133	55,000	58,093	33,751	65,000	10,000	15%
202-1401-53302 PRINTING	130	130	143	150	150	65	150	-	0%
202-1401-53502 RENTAL EQUIPMENT	4,782	3,787	4,972	10,000	6,500	236	10,000	-	0%
202-1401-53707 RADIO REPAIR	-	-	-	3,000	3,000	-	3,000	-	0%
202-1401-53709 VEHICLE REPAIR - OU	-	-	-	10,000	10,000	-	10,000	-	0%
202-1401-53710 VEHICLE REPAIR - GA	188,544	184,353	261,393	344,285	344,285	258,086	344,085	(200)	0%
202-1401-54101 OFFICE SUPPLIES	341	547	237	550	850	686	550	-	0%
202-1401-54202 MISCELLANEOUS	631	992	848	1,000	1,000	1,041	1,000	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
202-1401-54203 CHEMICALS & SUPPL	3,419	2,583	6,194	7,000	4,100	2,894	7,000	-	0%
202-1401-54206 AGGREGATE MATERI	11,989	16,384	19,258	30,000	30,000	26,851	30,000	-	0%
202-1401-54207 BUILDING SUPPLIES	3,726	6,653	6,005	7,000	9,123	5,589	7,000	-	0%
202-1401-54208 LANDSCAPING SUPPLI	3,942	1,556	2,903	5,000	5,000	5,454	7,500	2,500	33%
202-1401-54209 BARRICADES / CONE	-	-	-	-	-	-	4,000	4,000	100%
202-1401-54210 TRAFFIC SIGN/SIGNA	12,034	16,013	19,482	19,500	22,100	18,148	25,000	5,500	22%
202-1401-54212 WATER MAIN BREAK	-	-	-	4,000	-	-	4,000	-	0%
202-1401-54214 SAFETY SUPPLIES	1,730	1,932	2,304	4,000	7,000	5,062	8,000	4,000	50%
202-1401-54217 GUARD RAILS / FENC	487	-	519	1,000	1,000	562	5,000	4,000	80%
202-1401-54232 CATCH BASINS	7,090	5,878	10,140	20,000	11,400	9,686	20,000	-	0%
202-1401-54401 GASOLINE	16,190	21,579	27,951	38,250	38,250	25,152	33,750	(4,500)	-13%
202-1401-54402 DIESEL	13,638	21,759	31,957	49,300	49,300	19,427	40,600	(8,700)	-21%
202-1401-54504 MINOR OFFICE EQUIP	-	-	-	-	-	-	2,500	2,500	100%
202-1401-54506 SMALL HAND TOOLS	426	486	1,110	500	2,000	717	1,000	500	50%
202-1401-54507 SMALL APPLIANCES &	1,022	2,351	2,703	3,000	11,600	3,028	5,000	2,000	40%
203 STATE HIGHWAY IMPROVEMEN'	46,121	153,831	112,949	213,600	221,887	159,731	210,600	(3,000)	-1%
1401 STREET DEPARTMENT	46,121	153,831	112,949	213,600	221,887	159,731	210,600	(3,000)	-1%
Other	46,121	153,831	112,949	213,600	221,887	159,731	210,600	(3,000)	-1%
203-1401-53502 RENTAL EQUIPMENT	-	-	-	10,400	27,044	27,044	16,000	5,600	35%
203-1401-53705 TRAFFIC SIGNAL SYST	23,865	40,984	28,071	64,800	69,719	28,642	55,200	(9,600)	-17%
203-1401-54205 PAVING MATERIALS (	9,062	11,877	18,615	22,400	19,820	6,257	22,400	-	0%
203-1401-54216 ROAD PAINT (80%)	12,620	15,928	20,597	24,000	12,560	12,550	24,000	-	0%
203-1401-54219 ROAD SALT (80%)	573	64,280	42,602	88,000	74,724	67,732	88,000	-	0%
203-1401-54509 STREET MAINTENAN	-	20,762	3,064	4,000	18,020	17,506	5,000	1,000	20%
206 MOTOR VEHICLE LICENSE TAX FL	14,276	38,458	28,237	53,400	55,472	41,472	52,400	(1,000)	-2%
1401 STREET DEPARTMENT	14,276	38,458	28,237	53,400	55,472	41,472	52,400	(1,000)	-2%
Other	14,276	38,458	28,237	53,400	55,472	41,472	52,400	(1,000)	-2%
206-1401-53502 RENTAL EQUIPMENT	-	-	-	2,600	6,761	6,761	4,000	1,400	35%
206-1401-53705 TRAFFIC SIGNAL SYST	8,712	10,246	7,018	16,200	17,430	7,161	13,800	(2,400)	-17%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
206-1401-54205 PAVING MATERIALS (	2,266	2,969	4,654	5,600	4,955	1,564	5,600	-	0%
206-1401-54216 ROAD PAINT (20%)	3,155	3,982	5,149	6,000	3,140	3,138	6,000	-	0%
206-1401-54219 ROAD SALT (20%)	143	16,070	10,651	22,000	18,681	18,472	22,000	-	0%
206-1401-54509 STREET MAINTENAN	-	5,191	766	1,000	4,505	4,376	1,000	-	0%
301 CAPITAL IMPROVEMENT FUND	304,082	167,720	220,909	352,000	423,173	385,344	920,000	568,000	62%
1401 STREET DEPARTMENT	236,839	167,720	220,909	334,000	405,173	373,344	830,000	496,000	60%
Other	236,839	167,720	220,909	334,000	405,173	373,344	830,000	496,000	60%
301-1401-50101 VEHICLES	-	-	-	-	-	-	220,000	220,000	100%
301-1401-50106 TRACTOR	-	-	42,957	-	-	-	110,000	110,000	100%
301-1401-50117 RADIOS	7,194	-	-	95,000	93,500	81,780	-	(95,000)	-100%
301-1401-50532 VEHICLES - PICKUP TI	139,665	167,720	-	120,000	136,147	135,769	-	(120,000)	-100%
301-1401-50551 MOWER EQUIPMENT	-	-	21,221	-	-	-	-	-	0%
301-1401-50603 VEHICLES - DUMP TR	89,980	-	-	-	-	-	500,000	500,000	100%
301-1401-50605 SAFETY EQUIPMENT	-	-	-	12,000	12,000	11,950	-	(12,000)	-100%
301-1401-50901 VEHICLES - TRAILERS	-	-	10,959	-	-	-	-	-	0%
301-1401-50904 MINI EXCAVATOR	-	-	69,585	-	7,486	7,486	-	-	0%
301-1401-50909 ASPHALT ROLLER	-	-	18,946	-	-	-	-	-	0%
301-1401-50911 SKID STEER	-	-	57,241	-	24,040	24,040	-	-	0%
301-1401-50912 LEAF COLLECTION EC	-	-	-	107,000	105,000	85,472	-	(107,000)	-100%
301-1401-50913 VEHICLES - UTILITY	-	-	-	-	27,000	26,847	-	-	0%
1403 CITY GARAGE	67,243	-	-	18,000	18,000	12,000	90,000	72,000	80%
Other	67,243	-	-	18,000	18,000	12,000	90,000	72,000	80%
301-1403-50624 SERVICE TRUCK	67,243	-	-	-	-	-	90,000	90,000	100%
301-1403-50630 MECHANIC TOOLS &	-	-	-	18,000	18,000	12,000	-	(18,000)	-100%
701 CITY GARAGE FUND	448,255	452,693	606,106	840,059	840,059	595,365	825,317	(14,742)	-2%
1403 CITY GARAGE	448,255	452,693	606,106	840,059	840,059	595,365	825,317	(14,742)	-2%
Personnel	245,546	238,817	285,157	319,494	319,494	290,656	323,952	4,458	1%
701-1403-51101 WAGES - FULL-TIME	169,719	165,110	198,407	212,834	212,834	207,869	225,494	12,660	6%
701-1403-51301 LIFE INSURANCE	306	296	388	396	396	396	396	-	0%

Department/Account	2020	2021	2022	2023	2023	2023	2024	Variance	Variance
	Actual	Actual	Actual	Original Budget	Amended Budget	Estimate	Proposed Budget	Amount 2023-2024	Pct. 2023-2024
701-1403-51302 HEALTH INSURANCE	41,382	41,928	50,266	66,812	66,812	45,398	56,893	(9,919)	-17%
701-1403-51303 OPERS PENSION	24,046	22,600	27,387	29,797	29,797	29,268	31,569	1,772	6%
701-1403-51306 WORKERS COMPENS	5,689	4,883	3,432	4,150	4,150	2,844	3,721	(429)	-12%
701-1403-51309 MEDICARE	2,006	2,401	2,888	3,105	3,105	3,032	3,291	186	6%
701-1403-51401 UNIFORM ALLOWAN	750	500	750	750	750	750	938	188	20%
701-1403-51406 TOOL REIMBURSEME	1,647	1,099	1,639	1,650	1,650	1,099	1,650	-	0%
Other	202,709	213,875	320,949	520,565	520,565	304,709	501,365	(19,200)	-4%
701-1403-52101 REGISTRATION	-	-	-	500	500	87	1,500	1,000	67%
701-1403-52102 LODGING EXPENSES	-	-	-	-	-	-	500	500	100%
701-1403-52103 MEAL EXPENSES	-	-	-	250	-	-	500	250	50%
701-1403-52201 TRAVEL EXPENSES	-	-	-	-	-	-	100	100	100%
701-1403-53199 CONTRACTUAL SERV	850	5,082	1,438	25,000	25,000	1,837	25,000	-	0%
701-1403-53204 TOWING SERVICES	240	300	925	3,000	3,000	81	3,000	-	0%
701-1403-53709 VEHICLE REPAIR - OU	17,903	6,651	23,524	65,000	65,000	49,955	65,000	-	0%
701-1403-54101 OFFICE SUPPLIES	294	293	24	300	850	586	300	-	0%
701-1403-54220 WELDING/SOLDERIN	178	329	283	500	500	41	500	-	0%
701-1403-54401 GASOLINE	65,814	98,493	139,966	172,125	172,125	117,728	157,275	(14,850)	-9%
701-1403-54402 DIESEL	27,224	25,322	56,087	69,890	69,890	35,749	61,190	(8,700)	-14%
701-1403-54403 OILS & LUBRICANTS	4,981	6,483	6,587	14,500	14,500	7,930	14,500	-	0%
701-1403-54404 ANTIFREEZE	627	108	135	1,500	1,500	213	1,500	-	0%
701-1403-54405 TIRES	14,335	18,269	21,763	30,000	30,000	11,251	30,000	-	0%
701-1403-54406 BATTERIES-AUTOMO	3,839	4,176	4,544	6,000	6,000	4,274	6,000	-	0%
701-1403-54407 AUTO PARTS	49,842	31,157	42,811	85,000	84,700	55,827	85,000	-	0%
701-1403-54502 LANDSCAPING EQUIF	9,239	7,403	13,323	20,000	20,000	6,002	20,000	-	0%
701-1403-54503 GARAGE REPAIR TOC	2,170	5,360	5,839	15,000	15,000	12,793	15,000	-	0%
701-1403-54504 MINOR OFFICE EQUII	-	-	-	-	-	-	2,500	2,500	100%
701-1403-54505 SOFTWARE UPDATES	5,174	4,449	3,700	12,000	12,000	357	12,000	-	0%
Grand Total	2,709,928	2,777,696	3,085,914	4,033,745	4,089,849	3,109,188	4,434,214	400,469	9%

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Finance

General Fund: Finance

The Finance Department manages all financial functions of the City including Income Tax Collection, Accounts Payable, Accounts Receivable, and Payroll. The department includes six full-time and two part-time staff members.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	669,340	731,645	745,675	685,524	797,005	65,360	8%
General	4,920	7,250	7,296	2,717	7,260	10	0%
Services	65,762	74,865	78,546	91,907	101,325	26,460	26%
Supplies	2,286	7,390	7,390	6,003	7,470	80	1%
Total	\$ 742,309	\$ 821,150	\$ 838,907	\$ 786,152	\$ 913,060	\$ 91,910	10%

- The increase in services is mostly from the cost of hosting our finance software on the cloud. Also, as income tax collections increase and taxpayers pay more with their credit cards, the more the City pays in credit card fees.

General Fund: General Miscellaneous

This department has a variety of expenses that affect all departments. The largest expense in this department is termination wages for employees who separate or retire from the City and are eligible for leave payouts. Other large expenses include advertising, property and liability insurance, property taxes, postage, and the City's financial statement preparation and audit.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	458,417	712,700	712,700	324,122	600,805	(111,895)	-19%
Services	500,940	574,265	613,943	528,267	588,700	14,435	2%
Supplies	4,007	6,000	6,000	2,262	5,000	(1,000)	-20%
Total	\$ 963,364	\$1,292,965	\$1,332,643	\$ 854,651	\$1,194,505	\$ (98,460)	-8%

- The budget includes higher property and liability insurance costs at a 20% increase to \$240,000.
- We are planning on termination leave payouts for six employees.
- This budget includes increased costs for the Christmas lights service and postage fees.

General Fund: Health & Alcoholism

The Health and Alcoholism Department includes fees to Montgomery County to help support alcoholism addiction services. The fees paid are a percentage based on liquor permit revenue.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Services	-	2,000	3,205	3,185	2,000	-	0%

General Fund: Transfers to Other Funds

General Fund transfers are recorded in this department. The General Fund transfers are performed each month as needed to ensure the various funds receiving the transfers have appropriate balances.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Tran/Gov	6,510,000	10,721,000	11,061,200	6,905,000	13,595,775	2,874,775	21%

- Increases in transfers are planned for each fund that receives support from the General Fund. The largest increase is for the Capital Improvement Fund.

Debt Service Fund

The Debt Service Fund is used to pay for certain general obligation debts of the City of Moraine. This fund has been used to account for the New Community Authority bonds. No other debt is currently being financed using the fund.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	252,100	261,600	261,600	261,600	555,900	294,300	53%
Services	-	-	-	-	-	-	0%
Total	\$ 252,100	\$ 261,600	\$ 261,600	\$ 261,600	\$ 555,900	\$ 294,300	53%

- The City invoices the NCA for the cost of the debt service payments.

Health Insurance Program Fund

The Health Insurance Program Fund is used to pay for the costs of the City’s self-funded medical plan. The City’s current third-party administrator for claims is Anthem BlueCross-BlueShield. The City uses a broker to help develop the plan design and understand the cost drivers of our plan. The total budget for the fund is derived from the list of budgeted employees and the estimated cost of each plan (single, employee + child(ren), employee + spouse, and family).

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Services	400,174	505,157	505,157	399,464	470,365	(34,792)	-7%
Tran/Gov	2,301,984	2,978,687	2,978,687	1,658,391	2,434,884	(543,803)	-22%
Total	\$2,702,158	\$3,483,844	\$3,483,844	\$2,057,855	\$2,905,249	\$(578,595)	-20%

- Total health insurance costs are projected to decrease 1.6%. The budget includes additional employees on the plan.
- A further decrease is expected after the final numbers are received in October.

Insurance Reserve Fund

The Insurance Reserve Fund is used to pay for judgments against the City and legal services for lawsuits. The fund is supported by judgments the City has received and insurance money to replace City property.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Services	5,110	65,000	65,700	4,601	65,000	-	0%
Tran/Gov	6,806	125,000	126,535	29,275	100,000	(25,000)	-25%
Total	\$ 11,916	\$ 190,000	\$ 192,235	\$ 33,876	\$ 165,000	\$ (25,000)	-15%

Miscellaneous Trust Fund

The Miscellaneous Trust Fund is used to hold Parks and Recreation room rental deposits. Some of these deposits are not returned if they go unclaimed.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Tran/Gov	11,276	25,500	25,500	9,100	40,500	15,000	37%

Local Fiscal Recovery Fund

The Local Fiscal Recovery Fund was established in 2021. This money is from the federal ARP Act and passed down through the state. Half of the funding was received in 2021 and the other half was received in 2022. The City plans to keep these funds for revenue replacement as defined by the Act and use the funds towards projects throughout the community.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	157,911	475,295	475,295	55,682	464,187	(11,108)	-2%

OneOhio Opioid Settlement Fund

The OneOhio Opioid Settlement Fund was established in 2022. This money is from the various opioid class action lawsuits filed by the states against several pharmaceutical companies. The funding is to address the opioid epidemic on a local level. This funding will continue for several years, and guidance is evolving on how the money is to be spent.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	-	-	-	-	-	-	0%

Capital Fund: Debt Service

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	143,576	145,035	145,035	145,024	144,310	(725)	-1%

Finance Department

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101 GENERAL FUND	4,926,471	5,788,272	8,215,673	12,837,115	13,235,955	8,548,989	15,705,340	2,868,225	18%
1009 FINANCE DEPARTMENT	665,638	707,201	742,309	821,150	838,907	786,152	913,060	91,910	10%
Personnel	599,958	640,721	669,340	731,645	745,675	685,524	797,005	65,360	8%
101-1009-51101 WAGES - FULL-TIME	379,097	385,848	404,580	428,680	444,272	440,782	490,074	61,394	13%
101-1009-51102 WAGES - PART-TIME	24,976	36,164	37,464	51,732	48,293	39,774	63,247	11,515	18%
101-1009-51301 LIFE INSURANCE	766	888	800	792	792	792	792	-	0%
101-1009-51302 HEALTH INSURANCE	122,337	140,810	150,133	165,936	165,936	123,191	141,701	(24,235)	-17%
101-1009-51303 OPERS PENSION	55,248	58,745	61,628	67,258	68,959	66,758	77,465	10,207	13%
101-1009-51306 WORKERS COMPENS	11,164	11,163	7,406	9,368	9,368	6,356	10,790	1,422	13%
101-1009-51309 MEDICARE	5,829	6,202	6,428	6,979	7,155	6,970	8,036	1,057	13%
101-1009-51402 CELL PHONE ALLOW/	540	900	900	900	900	900	900	-	0%
101-1009-51403 TUITION REIMBURSE	-	-	-	-	-	-	4,000	4,000	100%
Other	65,680	66,480	72,969	89,505	93,232	100,628	116,055	26,550	23%
101-1009-52101 REGISTRATION	1,317	500	1,462	2,600	2,600	655	2,700	100	4%
101-1009-52102 LODGING EXPENSES	-	-	838	1,000	1,000	-	1,000	-	0%
101-1009-52103 MEAL EXPENSES	196	266	537	1,000	1,000	251	1,000	-	0%
101-1009-52104 MEMBERSHIPS	1,455	1,185	1,478	1,650	1,650	1,198	1,560	(90)	-6%
101-1009-52201 TRAVEL EXPENSES	465	502	605	1,000	1,046	614	1,000	-	0%
101-1009-53199 CONTRACTUAL SERV	21,960	19,814	21,897	26,560	28,638	27,885	35,320	8,760	25%
101-1009-53302 PRINTING	878	1,612	1,008	1,850	2,850	1,616	2,350	500	21%
101-1009-53505 POSTAGE METER EQI	6,821	6,410	6,685	8,255	8,858	7,354	5,430	(2,825)	-52%
101-1009-53711 MAINTENANCE AGRE	30,918	34,022	36,173	38,200	38,200	55,053	58,225	20,025	34%
101-1009-54101 OFFICE SUPPLIES	938	1,333	1,160	2,000	2,000	1,269	2,000	-	0%
101-1009-54104 PUBLICATIONS	159	60	-	750	750	126	750	-	0%
101-1009-54201 UNIFORMS	-	-	250	640	640	561	720	80	11%
101-1009-54504 MINOR OFFICE EQUII	573	776	876	4,000	4,000	4,047	4,000	-	0%

Department/Account	2020	2021	2022	2023	2023	2023	2024	Variance	Variance
	Actual	Actual	Actual	Original Budget	Amended Budget	Estimate	Proposed Budget	Amount 2023-2024	Pct. 2023-2024
1016 GENERAL MISCELLANEOUS	864,473	920,809	963,364	1,292,965	1,332,643	854,651	1,194,505	(98,460)	-8%
Personnel	435,202	403,985	458,417	712,700	712,700	324,122	600,805	(111,895)	-19%
101-1016-51104 WAGES - TERMINATI	409,192	390,658	418,000	602,700	602,700	304,236	500,000	(102,700)	-21%
101-1016-51302 HEALTH INSURANCE	-	9,297	39,065	100,000	100,000	19,089	90,805	(9,195)	-10%
101-1016-51307 UNEMPLOYMENT CC	26,010	4,030	1,351	10,000	10,000	798	10,000	-	0%
Other	429,270	516,824	504,947	580,265	619,943	530,529	593,700	13,435	2%
101-1016-53101 AUDITING/ACCOUNT	37,511	41,830	39,800	45,000	46,000	45,810	44,400	(600)	-1%
101-1016-53107 CONSULTING & ADVI	6,163	7,665	1,286	3,000	3,429	429	3,000	-	0%
101-1016-53190 AUDITOR/TREASURE	7,434	7,605	8,571	15,000	15,000	10,332	15,000	-	0%
101-1016-53199 CONTRACTUAL SERV	4,713	22,454	30,364	40,000	76,604	64,867	30,000	(10,000)	-33%
101-1016-53301 ADVERTISING	23,948	53,730	59,630	77,265	81,911	61,682	82,050	4,785	6%
101-1016-53302 PRINTING	37,201	41,630	38,265	25,000	25,000	22,900	25,000	-	0%
101-1016-53304 CODIFICATION	4,389	3,158	-	-	-	-	-	-	0%
101-1016-53402 PROPERTY & LIABILIT	142,993	156,546	194,444	220,000	220,000	201,043	240,000	20,000	8%
101-1016-53603 ELECTION EXPENSE	2,499	778	1,844	5,000	3,000	1,018	5,000	-	0%
101-1016-53605 PROPERTY TAXES/AS	128,761	133,225	113,896	120,000	120,000	109,821	120,000	-	0%
101-1016-53903 POSTAGE	15,072	342	10,047	15,000	15,000	6,695	15,000	-	0%
101-1016-53995 FOURTH OF JULY	-	41,259	-	-	-	-	-	-	0%
101-1016-53997 MISCELLANEOUS	8,130	2,780	2,794	9,000	8,000	3,672	9,250	250	3%
101-1016-54102 COPIER SUPPLIES	2,339	3,821	4,007	6,000	6,000	2,262	5,000	(1,000)	-20%
101-1016-54105 EMERGENCY PREPAR	8,116	-	-	-	-	-	-	-	0%
1301 HEALTH & ALCOHOLISM	1,360	262	-	2,000	3,205	3,185	2,000	-	0%
Other	1,360	262	-	2,000	3,205	3,185	2,000	-	0%
101-1301-53112 ALCOHOLISM CONTR	1,360	262	-	2,000	3,205	3,185	2,000	-	0%
9001 TRANSFERS TO OTHER FUNE	3,395,000	4,160,000	6,510,000	10,721,000	11,061,200	6,905,000	13,595,775	2,874,775	21%
Other	3,395,000	4,160,000	6,510,000	10,721,000	11,061,200	6,905,000	13,595,775	2,874,775	21%
101-9001-59302 TRANSFER TO STREE	1,225,000	1,320,000	1,500,000	1,970,000	1,941,400	1,260,000	1,785,025	(184,975)	-10%
101-9001-59304 TRANSFER TO PARKS	550,000	705,000	825,000	1,240,000	1,260,700	870,000	1,320,000	80,000	6%
101-9001-59305 TRANSFER TO ECONC	-	80,000	160,000	401,000	551,000	550,000	550,750	149,750	27%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101-9001-59306 TRANSFER TO CAPITA	800,000	1,160,000	3,045,000	6,020,000	6,215,000	3,270,000	8,850,000	2,830,000	32%
101-9001-59313 TRANSFER TO POLICE	355,000	385,000	410,000	490,000	491,000	415,000	515,000	25,000	5%
101-9001-59314 TRANSFER TO FIRE PI	465,000	510,000	570,000	600,000	602,100	540,000	575,000	(25,000)	-4%
301 CAPITAL IMPROVEMENT FUND	234,347	145,084	143,576	145,035	145,035	145,024	144,310	(725)	-1%
8005 DEBT SERVICE	234,347	145,084	143,576	145,035	145,035	145,024	144,310	(725)	-1%
Other	234,347	145,084	143,576	145,035	145,035	145,024	144,310	(725)	-1%
301-8005-50541 SPRINGBORO/KREITZ	11,250	22,500	22,500	22,500	22,500	22,500	22,500	-	0%
301-8005-50550 TRUNK SEWER BOND	54,000	57,000	58,000	62,000	62,000	62,000	64,000	2,000	3%
301-8005-50551 TRUNK SEWER BOND	22,220	19,844	17,336	14,785	14,785	14,784	12,060	(2,725)	-23%
301-8005-50556 MOT TRAFFIC SIGNAL	10,062	20,125	20,125	20,125	20,125	20,125	20,125	-	0%
301-8005-50557 STROOP RD OPWC LC	6,664	13,329	13,329	13,330	13,330	13,329	13,330	-	0%
301-8005-50560 NORTHLAWN AVE OF	2,172	4,345	4,345	4,345	4,345	4,345	4,345	-	0%
301-8005-50562 EAST RIVER RD OPWC	1,560	3,120	3,120	3,125	3,125	3,120	3,125	-	0%
301-8005-50563 DISPATCH CONSOLE	68,656	-	-	-	-	-	-	-	0%
301-8005-50565 POLICE CRUISER LEAS	51,956	-	-	-	-	-	-	-	0%
301-8005-50566 POLICE CRUISER LEAS	3,395	-	-	-	-	-	-	-	0%
301-8005-50567 DOROTHY LN OPWC	2,411	4,822	4,822	4,825	4,825	4,822	4,825	-	0%
303 VANCE DARROCH CAPITAL PROJ	-	377,697	-	-	-	-	-	-	0%
9001 TRANSFERS TO OTHER FUNCI	-	377,697	-	-	-	-	-	-	0%
Other	-	377,697	-	-	-	-	-	-	0%
303-9001-59319 TRANSFER TO DEBT S	-	377,697	-	-	-	-	-	-	0%
502 DEBT SERVICE FUND	8,180,250	8,475,277	252,100	261,600	261,600	261,600	555,900	294,300	53%
8006 VANCE DARROCH DEBT SER	8,180,250	8,475,277	252,100	261,600	261,600	261,600	555,900	294,300	53%
Other	8,180,250	8,475,277	252,100	261,600	261,600	261,600	555,900	294,300	53%
502-8006-50607 LEGAL & BONDING FI	16,500	96,000	-	-	-	-	-	-	0%
502-8006-50611 BOND PAYMENT - IN'	198,750	189,777	227,100	226,600	226,600	226,600	225,900	(700)	0%
502-8006-50612 BOND PAYMENT - PR	7,950,000	8,150,000	25,000	35,000	35,000	35,000	330,000	295,000	89%
502-8006-53107 CONSULTING & ADVI	15,000	39,500	-	-	-	-	-	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
901 MISCELLANEOUS TRUST FUND	10,756	3,550	11,276	25,500	25,500	9,100	40,500	15,000	37%
1703 DEPOSITS	10,756	3,550	11,276	25,500	25,500	9,100	40,500	15,000	37%
Other	10,756	3,550	11,276	25,500	25,500	9,100	40,500	15,000	37%
901-1703-59205 ROOM RENTAL DEPO	10,720	3,550	11,276	25,000	15,000	9,100	25,000	-	0%
901-1703-59207 RIGHT OF WAY BOND	-	-	-	-	10,000	-	15,000	15,000	100%
901-1703-59209 UNCLAIMED COURT I	36	-	-	500	500	-	500	-	0%
904 INSURANCE RESERVE FUND	36,929	37,041	11,916	190,000	192,235	33,876	165,000	(25,000)	-15%
1019 SELF INSURANCE PROGRAM	36,929	37,041	11,916	190,000	192,235	33,876	165,000	(25,000)	-15%
Other	36,929	37,041	11,916	190,000	192,235	33,876	165,000	(25,000)	-15%
904-1019-53103 LEGAL SERVICES	8,483	1,978	5,110	65,000	65,700	4,601	65,000	-	0%
904-1019-59102 JUDGEMENTS/DAMA	28,447	35,064	6,806	125,000	126,535	29,275	100,000	(25,000)	-25%
906 HEALTH INSURANCE PROGRAM	1,877,071	2,316,758	2,702,158	3,483,844	3,483,844	2,057,855	2,905,249	(578,595)	-20%
1020 DEFERRED COMP PROGRAM	1,877,071	2,316,758	2,702,158	3,483,844	3,483,844	2,057,855	2,905,249	(578,595)	-20%
Other	1,877,071	2,316,758	2,702,158	3,483,844	3,483,844	2,057,855	2,905,249	(578,595)	-20%
906-1020-53199 CONTRACTUAL SERV	349,339	375,142	400,174	505,157	505,157	399,464	470,365	(34,792)	-7%
906-1020-59201 HEALTH INSURANCE	1,527,731	1,941,616	2,301,984	2,978,687	2,978,687	1,658,391	2,434,884	(543,803)	-22%
911 LOCAL CORONAVIRUS RELIEF FU	373,576	-	-	-	-	-	-	-	0%
1016 GENERAL MISCELLANEOUS	373,576	-	-	-	-	-	-	-	0%
Personnel	373,576	-	-	-	-	-	-	-	0%
911-1016-51101 WAGES - FULL-TIME	373,576	-	-	-	-	-	-	-	0%
912 LOCAL FISCAL RECOVERY FUND	-	-	157,911	475,295	475,295	55,682	464,187	(11,108)	-2%
1016 GENERAL MISCELLANEOUS	-	-	157,911	475,295	475,295	55,682	464,187	(11,108)	-2%
Other	-	-	157,911	475,295	475,295	55,682	464,187	(11,108)	-2%
912-1016-50011 ARPA PROJECTS	-	-	157,911	475,295	475,295	55,682	464,187	(11,108)	-2%
Grand Total	15,639,399	17,143,680	11,494,611	17,418,389	17,819,463	11,112,125	19,980,486	2,562,097	13%

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Community Development

General Fund: Community Development

The Community Development Department includes economic development, planning, zoning, building inspection, and engineering services. The department includes five full-time and one part-time employee. The part-time person assists in property inspections and other duties. The department administers the City’s planning functions, building and zoning enforcement, and managing large infrastructure projects.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	489,290	656,320	364,423	280,720	737,084	80,764	11%
General	11,100	20,630	20,660	5,106	20,530	(100)	0%
Services	101,745	191,025	489,620	147,913	316,525	125,500	40%
Supplies	8,720	11,640	11,640	1,546	12,140	500	4%
Total	\$ 610,855	\$ 879,615	\$ 886,343	\$ 435,285	\$1,086,279	\$ 206,664	19%

- The increase in personnel costs is due to the pay scale changes in 2023. The personnel line does include funding for an engineer with is currently being contracted.
- The increase in services costs is due to the unknown status of the City Engineer, as well as economic development website support, and an increase in permitting software support.
- Contracted permit and inspection services are also being increased due to the unknown status of the City Building Inspector position.

Tax Increment Financing Fund

The Tax Increment Financing Fund is supported by revenues from property taxes from the Oak Point subdivision. The debt was issued by the City to build the infrastructure of the subdivision. In addition to the debt payments, the City pays the West Carrollton Schools and agreed-upon 32.5% of all collections.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	544,249	550,255	550,255	541,124	415,400	(134,855)	-32%
Services	5,580	9,000	9,000	8,224	12,000	3,000	25%
Total	\$ 549,829	\$ 559,255	\$ 559,255	\$ 549,348	\$ 427,400	\$(131,855)	-31%

- The fund is currently running at a deficit where expenses have outpaced revenue. This has been discussed during each budget work session review since 2019. Revenues did not meet expectations early in the project. The five-year projection shows a negative fund balance in 2024 and beyond if the school payments are included. This is based on current tax collections.
- We can not pass a budget that will result in a negative fund balance at the end of the year.
- The City will have to find an immediate alternative to financing this fund. We cannot default on the debt because it would be very detrimental to the City’s credit rating and it would be a major audit problem for the City to have a negative fund balance.
- Options would be to renegotiate the debt, work out an arrangement with the schools for their share of the payments, or borrow from the General Fund.
- The school payments have been removed from this budget to protect the fund balance at this time.
- The bonds retire in 2034 and the TIF goes through 2037.

Vance Darroch Capital Project Fund

The Vance Darroch Capital Project Fund involves building the infrastructure for two subdivisions on Vance Road. The final paving was completed in 2023. If this fund is not going to be used in the immediate future, it will have to be closed and the remaining fund balance will be applied to the Debt Service Fund to pay down the current debt.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	-	119,000	121,000	67,365	-	(119,000)	-100%
Services	-	-	-	-	-	-	0%
Total	\$ -	\$ 119,000	\$ 121,000	\$ 67,365	\$ -	\$(119,000)	-100%

Economic Development Fund

The Economic Development Fund is used to attract and retain businesses to the City of Moraine. This fund is supported by transfers from the General Fund as well as EDGE Grant funds through Montgomery County.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	141,805	1,252,000	1,332,000	671,746	802,000	(450,000)	-56%

- Funding for 2024 includes incentives for businesses to create or retain jobs in the City and revenue sharing with the Jefferson Township Board of Education.
- The budget also includes \$250,000 for current EDGE Grants.

Special Energy Improvement Projects Fund

The Special Energy Improvement Projects Fund is used to receive energy improvement project debt payments from property owners collected through property taxes. The City takes those collections and sends them to the lender. The City acts as a pass-through entity and does not keep any of the money.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	18,350	20,000	20,000	18,350	20,000	-	0%
Services	918	1,000	1,000	918	1,000	-	0%
Total	\$ 19,268	\$ 21,000	\$ 21,000	\$ 19,268	\$ 21,000	\$ -	0%

Moraine Home Improvement Fund

The Moraine Home Loan Improvement loan program was used to provide residents with a lower cost loan option to improve their homes. This fund has not been used in the recent past. There is a possibility these funds could be used for other home improvement incentives.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	-	-	-	-	-	-	0%

Cemetery Fund

The Cemetery Fund is supported by revenue from the sale of burial lots and performing the burials. Expenses of the fund go toward the general maintenance of Ellerton Cemetery.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	-	29,000	29,000	28,820	-	(29,000)	-100%
Services	2,195	14,500	9,500	3,470	16,500	2,000	12%
Supplies	4,788	4,500	9,500	9,412	4,500	-	0%
Total	\$ 6,983	\$ 48,000	\$ 48,000	\$ 41,702	\$ 21,000	\$ (27,000)	-129%

Capital Fund: Building & Zoning

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	-	9,000	9,000	-	10,000	1,000	10%

Capital Fund: Planning

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	-	15,000	105,000	51,124	115,000	100,000	87%

Capital Fund: Engineer

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	2,880,541	2,766,687	3,118,687	2,109,727	3,137,564	370,877	12%

Community Development Department

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101 GENERAL FUND	487,819	526,728	610,855	879,615	886,343	435,285	1,086,279	206,664	19%
1305 ENGINEER	2,117	-	-	-	-	-	-	-	0%
Other	2,117	-	-	-	-	-	-	-	0%
101-1305-53104 ENGINEERING & ARC	2,117	-	-	-	-	-	-	-	0%
1502 PLANNING COMMISSION	2,901	-	-	-	-	-	-	-	0%
Other	2,901	-	-	-	-	-	-	-	0%
101-1502-52104 MEMBERSHIPS	2,901	-	-	-	-	-	-	-	0%
1801 COMMUNITY DEVELOPMEN	482,801	526,728	610,855	879,615	886,343	435,285	1,086,279	206,664	19%
Personnel	402,988	422,447	489,290	656,320	364,423	280,720	737,084	80,764	11%
101-1801-51101 WAGES - FULL-TIME	273,546	279,669	309,914	385,099	187,464	150,697	443,413	58,314	13%
101-1801-51102 WAGES - PART-TIME	7,903	-	20,488	42,451	48,440	41,414	46,841	4,390	9%
101-1801-51301 LIFE INSURANCE	510	592	578	660	352	275	660	-	0%
101-1801-51302 HEALTH INSURANCE	66,924	87,633	98,775	151,525	82,424	51,544	159,049	7,524	5%
101-1801-51303 OPERS PENSION	38,742	39,058	46,493	59,857	33,027	27,813	68,636	8,779	13%
101-1801-51306 WORKERS COMPENS	9,915	10,316	7,051	8,337	8,337	5,659	8,089	(248)	-3%
101-1801-51309 MEDICARE	4,098	4,099	4,822	6,231	3,434	2,778	7,156	925	13%
101-1801-51402 CELL PHONE ALLOW/	1,350	1,080	1,170	2,160	945	540	3,240	1,080	33%
Other	79,813	104,280	121,565	223,295	521,920	154,565	349,195	125,900	36%
101-1801-52101 REGISTRATION	767	573	1,447	5,335	5,335	899	5,335	-	0%
101-1801-52102 LODGING EXPENSES	-	-	349	2,050	2,050	-	2,050	-	0%
101-1801-52103 MEAL EXPENSES	32	111	208	550	550	4	750	200	27%
101-1801-52104 MEMBERSHIPS	5,120	9,673	8,861	11,395	11,425	4,203	11,395	-	0%
101-1801-52201 TRAVEL EXPENSES	178	97	236	800	800	-	500	(300)	-60%
101-1801-52203 AIRFARE	-	-	-	500	500	-	500	-	0%
101-1801-53104 ENGINEERING & ARC	55,039	66,340	71,012	140,250	339,459	115,227	216,000	75,750	35%
101-1801-53199 CONTRACTUAL SERV	-	88	132	250	98,862	52	24,250	24,000	99%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101-1801-53280 DRAINAGE	-	200	-	-	-	-	-	-	0%
101-1801-53302 PRINTING	-	-	149	5,300	4,400	30	3,800	(1,500)	-39%
101-1801-53710 VEHICLE REPAIR - GA	3,689	6,914	9,435	9,675	9,675	7,253	10,925	1,250	11%
101-1801-53711 MAINTENANCE AGRE	9,253	11,253	17,360	20,550	20,550	18,946	46,800	26,250	56%
101-1801-53903 POSTAGE	47	36	-	250	1,150	888	-	(250)	-100%
101-1801-53991 STATE BLDG PERMIT	1,165	2,684	3,217	7,500	7,935	4,157	7,500	-	0%
101-1801-53992 STATE BLDG PERMIT	522	859	439	3,750	3,789	108	3,750	-	0%
101-1801-53998 SPECIAL EVENTS	-	-	-	3,500	3,800	1,253	3,500	-	0%
101-1801-54101 OFFICE SUPPLIES	498	941	1,131	2,000	2,000	116	2,500	500	20%
101-1801-54104 PUBLICATIONS	130	163	-	1,540	1,540	-	1,540	-	0%
101-1801-54201 UNIFORMS	515	304	569	1,400	1,400	249	1,400	-	0%
101-1801-54401 GASOLINE	2,403	3,177	1,817	5,400	5,400	855	5,400	-	0%
101-1801-54504 MINOR OFFICE EQUIP	455	868	5,203	1,300	1,300	325	1,300	-	0%
210 ECONOMIC DEVELOPMENT GRA	133,387	101,784	141,805	1,252,000	1,332,000	671,746	802,000	(450,000)	-56%
4001 ECONOMIC DEVELOPMENT	133,387	101,784	141,805	1,252,000	1,332,000	671,746	802,000	(450,000)	-56%
Other	133,387	101,784	141,805	1,252,000	1,332,000	671,746	802,000	(450,000)	-56%
210-4001-50201 ECONOMIC DEVELOP	133,387	101,784	141,805	402,000	462,000	236,746	552,000	150,000	27%
210-4001-50202 PASS THRU ED/GE GF	-	-	-	850,000	870,000	435,000	250,000	(600,000)	-240%
211 SPECIAL ENERGY IMPROVEMEN'	-	-	19,268	21,000	21,000	19,268	21,000	-	0%
4001 ECONOMIC DEVELOPMENT	-	-	19,268	21,000	21,000	19,268	21,000	-	0%
Other	-	-	19,268	21,000	21,000	19,268	21,000	-	0%
211-4001-50211 ENERGY SPECIAL ASS	-	-	18,350	20,000	20,000	18,350	20,000	-	0%
211-4001-53190 AUDITOR/TREASURER	-	-	918	1,000	1,000	918	1,000	-	0%
301 CAPITAL IMPROVEMENT FUND	1,364,845	1,202,049	2,880,541	2,790,687	3,232,687	2,160,851	3,262,564	471,877	14%
1304 BUILDING & ZONING	6,380	-	-	9,000	9,000	-	10,000	1,000	10%
Other	6,380	-	-	9,000	9,000	-	10,000	1,000	10%
301-1304-50437 LAND PURCHASES	6,380	-	-	9,000	9,000	-	10,000	1,000	10%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
1305 ENGINEER	1,358,465	1,202,049	2,880,541	2,766,687	3,118,687	2,109,727	3,137,564	370,877	12%
Other	1,358,465	1,202,049	2,880,541	2,766,687	3,118,687	2,109,727	3,137,564	370,877	12%
301-1305-50001 ANNUAL STREET IMP	548,925	703,943	915,973	1,340,000	1,368,431	1,266,875	1,200,000	(140,000)	-12%
301-1305-50002 PAVEMENT SEALING	51,101	60,798	71,814	110,000	95,000	80,603	180,000	70,000	39%
301-1305-50003 CONSTRUCTION MA1	875	1,225	-	5,000	6,140	1,976	8,000	3,000	38%
301-1305-50101 VEHICLES	-	-	-	-	40,270	-	-	-	0%
301-1305-50440 DIXIE DRIVE RESURFA	-	-	-	425,366	425,366	240,062	-	(425,366)	-100%
301-1305-50528 VANCE ROAD RESURI	-	85,266	119,102	-	-	-	-	-	0%
301-1305-50552 TRAFFIC SIGNAL CON	-	-	29,000	30,000	30,000	30,000	50,000	20,000	40%
301-1305-50603 MAIN ST IMPROVEM	-	14,740	-	-	-	-	-	-	0%
301-1305-50613 BRIDGE MAINTENAN	-	-	-	10,000	10,000	9,000	100,000	90,000	90%
301-1305-50702 DOROTHY LN IMPRO'	179,112	-	-	306,300	306,300	-	307,000	700	0%
301-1305-50703 CITY FACILITY IMPRO	-	-	448,544	-	-	-	460,000	460,000	100%
301-1305-50707 KETTERING BLVD IMF	-	-	-	25,381	25,381	-	347,442	322,061	93%
301-1305-50821 MOT 741 SB PK PID 1	39,322	-	-	-	-	-	-	-	0%
301-1305-50827 STORM WATER MAN	13,660	13,738	9,044	30,000	30,000	10,221	75,000	45,000	60%
301-1305-50828 ODOT URBAN PAVIN	-	-	-	-	-	-	90,000	90,000	100%
301-1305-50830 DRYDEN RD NORTH F	18,428	13,985	1,281,243	-	140,677	106,742	-	-	0%
301-1305-50831 DRYDEN RD SOUTH R	507,043	-	-	-	-	-	-	-	0%
301-1305-50832 HAVERSTICK SOUTH |	-	280,229	-	-	-	-	-	-	0%
301-1305-50833 SR 741/DOROTHY LN	-	28,125	5,821	204,640	206,123	270	320,122	115,482	36%
301-1305-50835 COBBLEGATE DR IMP	-	-	-	280,000	435,000	363,978	-	(280,000)	-100%
1501 PLANNING DEPARTMENT	-	-	-	15,000	105,000	51,124	115,000	100,000	87%
Other	-	-	-	15,000	105,000	51,124	115,000	100,000	87%
301-1501-50002 RTA BUS SHELTER (V)	-	-	-	15,000	15,000	-	15,000	-	0%
301-1501-50010 COMPREHENSIVE PL	-	-	-	-	90,000	51,124	100,000	100,000	100%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
303 VANCE DARROCH CAPITAL PROJ	2,013,239	184,350	-	119,000	121,000	67,365	-	(119,000)	-100%
1305 ENGINEER	2,013,239	184,350	-	119,000	121,000	67,365	-	(119,000)	-100%
Other	2,013,239	184,350	-	119,000	121,000	67,365	-	(119,000)	-100%
303-1305-50601 INFRASTRUCTURE - E	24,720	6,180	-	-	2,000	2,000	-	-	0%
303-1305-50602 INFRASTRUCTURE - C	1,988,519	178,170	-	119,000	119,000	65,365	-	(119,000)	-100%
503 TIF FUND	538,734	539,398	549,829	559,255	559,255	549,348	427,400	(131,855)	-31%
1305 ENGINEER	538,734	539,398	549,829	559,255	559,255	549,348	427,400	(131,855)	-31%
Other	538,734	539,398	549,829	559,255	559,255	549,348	427,400	(131,855)	-31%
503-1305-50611 BOND PAYMENT - IN	172,200	161,200	156,100	151,000	151,000	151,000	140,400	(10,600)	-8%
503-1305-50612 BOND PAYMENT - PR	220,000	255,000	255,000	265,000	265,000	265,000	275,000	10,000	4%
503-1305-50613 WEST CARROLLTON S	142,094	119,239	133,149	134,255	134,255	125,124	-	(134,255)	-100%
503-1305-53190 AUDITOR/TREASURER	4,440	3,959	5,580	9,000	9,000	8,224	12,000	3,000	25%
Grand Total	4,538,024	2,554,309	4,202,298	5,621,557	6,152,285	3,903,863	5,599,243	(22,314)	0%

Building Maintenance

General Fund: Building Maintenance

The Buildings & Parks Maintenance Department includes expenses associated with the maintenance of City buildings and parks including the City Building, Fire Stations, Street buildings, and Parks buildings and structures. The department includes six full-time and one part-time employee.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	578,342	712,229	721,947	642,834	850,893	138,664	16%
General	300	1,900	2,900	2,176	3,650	1,750	48%
Services	438,075	636,730	672,918	415,325	575,785	(60,945)	-11%
Supplies	56,076	151,715	163,770	102,084	173,465	21,750	13%
Total	\$1,072,793	\$1,502,574	\$1,561,535	\$1,162,419	\$1,603,793	\$ 101,219	6%

- The department is requesting one new full-time Maintenance Worker and one new part-time Maintenance Worker. The department has had two part-time positions budgeted in the past and removed one position from the 2023 budget.
- Services are decreasing mostly due to performing more janitorial services with City staff and a decrease in utilities.

Capital Fund: Building Maintenance

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	4,875	2,733,750	2,899,057	191,847	3,865,750	1,132,000	29%

Building Maintenance Department

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101 GENERAL FUND	885,385	876,533	1,072,793	1,502,574	1,561,535	1,162,419	1,603,793	101,219	6%
1015 BUILDINGS/PARKS MAINTEN	885,385	876,533	1,072,793	1,502,574	1,561,535	1,162,419	1,603,793	101,219	6%
Personnel	420,239	443,988	578,342	712,229	721,947	642,834	850,893	138,664	16%
101-1015-51101 WAGES - FULL-TIME	275,002	295,673	382,886	415,473	423,323	428,639	509,756	94,283	18%
101-1015-51102 WAGES - PART-TIME	42,655	14,902	2,956	27,510	28,078	26,066	58,247	30,737	53%
101-1015-51301 LIFE INSURANCE	510	666	755	792	792	792	924	132	14%
101-1015-51302 HEALTH INSURANCE	42,245	73,630	123,752	188,646	188,646	109,094	181,474	(7,172)	-4%
101-1015-51303 OPERS PENSION	44,007	43,276	52,791	62,018	63,226	63,222	79,521	17,503	22%
101-1015-51306 WORKERS COMPENS	9,991	10,029	7,406	8,638	8,608	5,858	9,372	734	8%
101-1015-51309 MEDICARE	4,539	4,522	5,626	6,462	6,584	6,594	8,284	1,822	22%
101-1015-51401 UNIFORM ALLOWAN	750	750	1,000	1,250	1,250	1,250	1,875	625	33%
101-1015-51402 CELL PHONE ALLOW/	540	540	1,170	1,440	1,440	1,320	1,440	-	0%
Other	465,147	432,545	494,452	790,345	839,588	519,584	752,900	(37,445)	-5%
101-1015-52101 REGISTRATION	75	75	300	1,800	2,800	2,170	3,500	1,700	49%
101-1015-52103 MEAL EXPENSES	-	-	-	100	90	-	100	-	0%
101-1015-52201 TRAVEL EXPENSES	-	-	-	-	10	6	50	50	100%
101-1015-53104 ENGINEERING & ARC	1,400	12,813	39,888	60,000	70,750	30,485	60,000	-	0%
101-1015-53201 JANITORIAL SERVICE!	36,579	36,041	43,176	53,000	18,364	9,378	33,000	(20,000)	-61%
101-1015-53208 PEST CONTROL	3,255	3,487	3,532	6,800	6,800	3,575	6,800	-	0%
101-1015-53502 RENTAL EQUIPMENT	4,431	1,383	1,188	5,560	5,728	1,240	5,560	-	0%
101-1015-53701 EQUIPMENT REPAIR	-	-	835	3,000	3,000	-	3,000	-	0%
101-1015-53706 BUILDING MAINTEN/	73,319	85,047	86,741	141,400	179,871	82,373	141,400	-	0%
101-1015-53710 VEHICLE REPAIR - GA	32,790	5,467	6,811	9,235	9,235	6,923	8,690	(545)	-6%
101-1015-53711 MAINTENANCE AGRE	99,932	98,700	92,614	124,335	124,335	121,380	124,335	-	0%
101-1015-53802 ELECTRIC	84,109	76,955	74,119	110,000	116,117	79,924	90,000	(20,000)	-22%
101-1015-53803 NATURAL GAS	33,293	42,041	59,860	91,000	99,554	49,741	70,000	(21,000)	-30%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101-1015-53804 WATER & SEWER	17,797	24,884	29,312	32,400	39,164	30,305	33,000	600	2%
101-1015-54101 OFFICE SUPPLIES	144	292	600	650	650	368	650	-	0%
101-1015-54105 EMERGENCY PREPAR	9,863	373	189	-	-	-	-	-	0%
101-1015-54201 UNIFORMS	1,373	1,997	3,067	4,850	4,905	2,656	7,200	2,350	33%
101-1015-54203 CHEMICALS & SUPPL	4,261	3,183	4,037	15,000	15,000	6,538	15,000	-	0%
101-1015-54207 BUILDING SUPPLIES	15,527	10,331	9,934	36,000	48,000	29,947	45,000	9,000	20%
101-1015-54214 SAFETY SUPPLIES	-	-	104	800	800	-	800	-	0%
101-1015-54218 ELECTRICAL SUPPLIES	28,162	9,567	14,308	28,000	33,000	23,769	28,000	-	0%
101-1015-54222 MEDICAL SUPPLIES	-	-	-	100	100	40	100	-	0%
101-1015-54225 JANITORIAL SUPPLIES	11,581	7,962	13,271	40,000	32,000	16,517	40,000	-	0%
101-1015-54230 PLUMBING SUPPLIES	215	4,118	3,274	10,000	13,000	8,925	20,000	10,000	50%
101-1015-54401 GASOLINE	875	1,146	1,935	2,925	2,925	1,752	2,925	-	0%
101-1015-54402 DIESEL	20	128	112	290	290	-	290	-	0%
101-1015-54504 MINOR OFFICE EQUIP	-	-	-	100	100	-	500	400	80%
101-1015-54506 SMALL HAND TOOLS	385	-	4,626	5,000	5,000	5,081	5,000	-	0%
101-1015-54507 SMALL APPLIANCES &	5,760	6,556	619	8,000	8,000	6,491	8,000	-	0%
205 CEMETERY FUND	1,895	39,084	6,983	48,000	48,000	41,702	21,000	(27,000)	-129%
1015 BUILDINGS/PARKS MAINTEN	1,895	39,084	6,983	48,000	48,000	41,702	21,000	(27,000)	-129%
Other	1,895	39,084	6,983	48,000	48,000	41,702	21,000	(27,000)	-129%
205-1015-50505 RIDING MOWER	-	29,374	-	29,000	29,000	28,820	-	(29,000)	-100%
205-1015-53199 CONTRACTUAL SERV	800	1,950	1,100	13,000	8,000	2,375	15,000	2,000	13%
205-1015-53502 RENTAL EQUIPMENT	-	-	-	300	300	-	300	-	0%
205-1015-53711 MAINTENANCE AGRE	1,095	1,095	1,095	1,200	1,200	1,095	1,200	-	0%
205-1015-53997 MISCELLANEOUS	-	1,350	-	-	-	-	-	-	0%
205-1015-54206 AGGREGATE MATERI	-	320	346	1,000	-	-	1,000	-	0%
205-1015-54208 LANDSCAPING SUPPL	-	-	240	2,500	-	-	2,500	-	0%
205-1015-54502 LANDSCAPING EQUIP	-	4,995	4,202	1,000	9,500	9,412	1,000	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
301 CAPITAL IMPROVEMENT FUND	188,114	74,635	4,875	2,733,750	2,899,057	191,847	3,865,750	1,132,000	29%
1015 BUILDINGS/PARKS MAINTEN	188,114	74,635	4,875	2,733,750	2,899,057	191,847	3,865,750	1,132,000	29%
Other	188,114	74,635	4,875	2,733,750	2,899,057	191,847	3,865,750	1,132,000	29%
301-1015-50101 VEHICLES	-	-	-	-	-	-	60,000	60,000	100%
301-1015-50203 CIVIC CENTER UPGRA	68,800	-	-	20,000	20,000	-	255,000	235,000	92%
301-1015-50603 RECREATION CENTER	76,099	32,000	-	65,000	65,000	-	500,000	435,000	87%
301-1015-50701 CITY BUILDING UPGR	15,173	-	-	2,623,750	2,789,057	169,606	2,703,750	80,000	3%
301-1015-50905 STREET BUILDING UP	-	-	-	25,000	25,000	22,241	75,000	50,000	67%
301-1015-50906 MAINTENANCE BUILI	-	-	-	-	-	-	114,000	114,000	100%
301-1015-50907 FIRE BUILDING UPGR	28,042	42,635	4,875	-	-	-	158,000	158,000	100%
Grand Total	1,075,394	990,252	1,084,651	4,284,324	4,508,592	1,395,968	5,490,543	1,206,219	22%

Information Technology

General Fund: Information Technology

The Information Technology Department provides computer network support to all our employees. The department includes three full-time staff and gets some assistance from the front desk staff. The department purchases computers and supplies for all departments and maintains the network capabilities of the City.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	321,858	343,266	316,238	274,432	379,575	36,309	10%
General	-	1,200	1,200	-	1,200	-	0%
Services	267,411	357,045	378,225	270,341	520,615	163,570	31%
Supplies	5,828	46,700	46,700	8,937	47,475	775	2%
Total	\$ 595,096	\$ 748,211	\$ 742,363	\$ 553,710	\$ 948,865	\$ 200,654	21%

- The increase in Personnel costs is due to the 2023 pay scale changes and planning for an increase in health insurance costs for the vacant IT Specialist position.
- The department is using more outside vendors to manage the technology infrastructure of the City leading to an increase in services costs.
- Network switches will no longer be purchased out of the Capital Improvement Fund and will be replaced in 2024 and paid for over the next five years out of the department’s operating budget.
- The services increase includes the annual support costs for both a new human resources/timekeeping system and a work order tracking system. Both new systems add up to about \$68,600 in annual support costs.

Capital Fund: Information Technology

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	42,189	163,300	182,736	93,561	166,000	2,700	2%

Information Technology Department

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101 GENERAL FUND	513,007	588,394	595,096	748,211	742,363	553,710	948,865	200,654	21%
1017 INFORMATION TECHNOLOG	513,007	588,394	595,096	748,211	742,363	553,710	948,865	200,654	21%
Personnel	265,089	326,677	321,858	343,266	316,238	274,432	379,575	36,309	10%
101-1017-51101 WAGES - FULL-TIME	181,118	212,073	210,076	221,624	198,212	186,833	243,714	22,090	9%
101-1017-51301 LIFE INSURANCE	325	444	422	396	396	297	396	-	0%
101-1017-51302 HEALTH INSURANCE	50,866	74,652	73,759	81,223	81,223	54,201	92,329	11,106	12%
101-1017-51303 OPERS PENSION	24,391	29,510	29,437	31,027	27,750	26,343	34,120	3,093	9%
101-1017-51306 WORKERS COMPENS	4,487	5,477	3,686	4,322	4,322	2,929	4,021	(301)	-7%
101-1017-51309 MEDICARE	2,582	3,081	3,067	3,234	2,895	2,690	3,555	321	9%
101-1017-51402 CELL PHONE ALLOW/	1,320	1,440	1,410	1,440	1,440	1,140	1,440	-	0%
Other	247,918	261,717	273,238	404,945	426,125	279,278	569,290	164,345	29%
101-1017-52101 REGISTRATION	-	-	-	1,000	1,000	-	1,000	-	0%
101-1017-52201 TRAVEL EXPENSES	-	-	-	200	200	-	200	-	0%
101-1017-53199 CONTRACTUAL SERV	34,755	1,365	-	11,000	11,000	840	14,000	3,000	21%
101-1017-53302 PRINTING	-	-	-	270	270	-	-	(270)	-100%
101-1017-53599 AUDIO/VISUAL SUPP	3,813	2,636	4,609	13,500	14,400	4,457	23,250	9,750	42%
101-1017-53710 VEHICLE REPAIR - GA	984	426	949	2,695	2,695	2,020	1,905	(790)	-41%
101-1017-53711 MAINTENANCE AGRE	117,817	176,709	198,358	262,580	282,230	209,230	415,960	153,380	37%
101-1017-53901 TELEPHONE	64,576	34,790	33,107	46,900	46,900	36,767	44,500	(2,400)	-5%
101-1017-53904 INTERNET SERVICE	1,180	28,408	30,387	20,100	20,730	17,026	21,000	900	4%
101-1017-54101 OFFICE SUPPLIES	281	-	-	-	-	-	-	-	0%
101-1017-54223 COMPUTER SUPPLIES	23,775	17,353	5,547	45,000	45,000	8,664	46,000	1,000	2%
101-1017-54401 GASOLINE	30	29	280	900	900	273	675	(225)	-33%
101-1017-54504 MINOR OFFICE EQUIP	-	-	-	300	300	-	300	-	0%
101-1017-54506 SMALL HAND TOOLS	708	-	-	500	500	-	500	-	0%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
301 CAPITAL IMPROVEMENT FUND	121,402	120,498	42,189	163,300	182,736	93,561	166,000	2,700	2%
1017 INFORMATION TECHNOLOG	121,402	120,498	42,189	163,300	182,736	93,561	166,000	2,700	2%
Other	121,402	120,498	42,189	163,300	182,736	93,561	166,000	2,700	2%
301-1017-50111 SOFTWARE	23,500	8,940	12,549	15,000	15,000	3,523	34,000	19,000	56%
301-1017-50113 NETWORK SWITCHES	14,878	14,260	-	20,000	20,000	18,946	-	(20,000)	-100%
301-1017-50301 COMPUTER HARDWARE	35,546	57,564	29,640	128,300	128,300	71,092	132,000	3,700	3%
301-1017-50407 FIBER NETWORK	21,891	34,977	-	-	15,023	-	-	-	0%
301-1017-50503 VIDEO EQUIPMENT & SUPPLIES	25,587	-	-	-	4,413	-	-	-	0%
301-1017-50603 COMMUNICATIONS SUPPLIES	-	4,757	-	-	-	-	-	-	0%
Grand Total	634,409	708,892	637,285	911,511	925,098	647,271	1,114,865	203,354	18%

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Clerk of Court

General Fund: Clerk of Court

The Clerk of Court office supports the Moraine Mayor’s Court functions. The Clerk’s department budget includes the personnel and operating expenses for the Clerk, Deputy Clerk, and a part-time Prosecutor. The Clerk of Court office handles the administrative tasks of the court and receives court fees and fines. Mayor’s Court is held weekly.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Personnel	173,724	179,435	202,959	173,060	246,021	66,586	27%
General	125	750	850	825	1,150	400	35%
Services	7,845	18,785	19,160	6,691	22,785	4,000	18%
Supplies	483	3,715	3,715	425	9,215	5,500	60%
Total	\$ 182,177	\$ 202,685	\$ 226,684	\$ 181,001	\$ 279,171	\$ 76,486	27%

- The increase in personnel costs is due to the pay scale changes in 2023 and the change from the prosecutor doing partial contractual work for the City.

Mayor’s Court Computer Fund

The fund is supported by 60% of fees collected from court cases that are solely for the computerization of the court. These fees can only be spent on computer-related expenses to help make the court more efficient.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	-	4,200	4,200	-	4,200	-	0%
Services	5,492	7,890	7,890	6,006	8,490	600	7%
Supplies	264	1,200	1,200	-	1,200	-	0%
Total	\$ 5,756	\$ 13,290	\$ 13,290	\$ 6,006	\$ 13,890	\$ 600	4%

Clerk of Court Computer Fund

The fund is supported by 40% of fees collected from court cases that are solely for the computerization of the court. These fees can only be spent on computer-related expenses to help make the court more efficient.

Category	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
Projects	-	2,800	2,800	-	2,800	-	0%
Services	3,663	5,260	5,260	4,004	5,660	400	7%
Supplies	176	800	800	-	800	-	0%
Total	\$ 3,838	\$ 8,860	\$ 8,860	\$ 4,004	\$ 9,260	\$ 400	4%

Clerk of Court

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
101 GENERAL FUND	172,524	190,047	182,177	202,685	226,684	181,001	279,171	76,486	27%
1004 CLERK OF COURTS	172,524	190,047	182,177	202,685	226,684	181,001	279,171	76,486	27%
Personnel	162,825	177,103	173,724	179,435	202,959	173,060	246,021	66,586	27%
101-1004-51101 WAGES - FULL-TIME	102,937	101,215	94,992	99,660	109,298	92,032	130,244	30,584	23%
101-1004-51102 WAGES - PART-TIME	20,508	20,115	20,115	20,129	30,867	30,853	60,008	39,879	66%
101-1004-51301 LIFE INSURANCE	255	296	267	264	264	209	264	-	0%
101-1004-51302 HEALTH INSURANCE	17,243	34,119	38,246	37,991	37,991	29,870	22,425	(15,566)	-69%
101-1004-51303 OPERS PENSION	16,965	16,048	16,145	16,770	19,623	16,488	26,635	9,865	37%
101-1004-51306 WORKERS COMPENS	3,180	3,204	1,944	2,336	2,336	1,578	3,139	803	26%
101-1004-51309 MEDICARE	1,738	1,746	1,655	1,745	2,040	1,700	2,766	1,021	37%
101-1004-51402 CELL PHONE ALLOW/	-	360	360	540	540	330	540	-	0%
Other	9,699	12,944	8,453	23,250	23,725	7,941	33,150	9,900	30%
101-1004-52101 REGISTRATION	-	350	-	600	700	700	1,000	400	40%
101-1004-52104 MEMBERSHIPS	75	25	125	150	150	125	150	-	0%
101-1004-53103 LEGAL SERVICES	2,655	4,762	3,100	6,000	9,000	2,913	10,000	4,000	40%
101-1004-53199 CONTRACTUAL SERV	300	300	300	3,300	300	-	3,300	-	0%
101-1004-53302 PRINTING	4,015	5,342	2,596	6,185	6,660	1,770	6,185	-	0%
101-1004-53601 JURY & WITNESS FEE	96	54	78	100	100	72	100	-	0%
101-1004-53602 COURT COSTS	1,845	1,059	1,771	3,200	3,100	1,936	3,200	-	0%
101-1004-54101 OFFICE SUPPLIES	613	411	125	800	800	227	800	-	0%
101-1004-54104 PUBLICATIONS	100	546	243	415	415	129	415	-	0%
101-1004-54504 MINOR OFFICE EQUIP	-	94	115	2,500	2,500	68	8,000	5,500	69%

Department/Account	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Estimate	2024 Proposed Budget	Variance Amount 2023-2024	Variance Pct. 2023-2024
208 MAYOR'S COURT COMPUTER FU	7,638	5,444	5,756	13,290	13,290	6,006	13,890	600	4%
1008 MAYOR	7,638	5,444	5,756	13,290	13,290	6,006	13,890	600	4%
Other	7,638	5,444	5,756	13,290	13,290	6,006	13,890	600	4%
208-1008-50301 COMPUTER HARDWA	2,076	-	-	2,400	2,400	-	2,400	-	0%
208-1008-50302 COMPUTER SOFTWA	-	-	-	1,800	1,800	-	1,800	-	0%
208-1008-53711 MAINTENANCE AGRE	4,974	5,113	5,492	7,890	7,890	6,006	8,490	600	7%
208-1008-54223 COMPUTER SUPPLIES	588	331	264	1,200	1,200	-	1,200	-	0%
209 CLERK OF COURT COMPUTER FU	5,092	3,629	3,838	8,860	8,860	4,004	9,260	400	4%
1004 CLERK OF COURTS	5,092	3,629	3,838	8,860	8,860	4,004	9,260	400	4%
Other	5,092	3,629	3,838	8,860	8,860	4,004	9,260	400	4%
209-1004-50301 COMPUTER HARDWA	1,384	-	-	1,600	1,600	-	1,600	-	0%
209-1004-50302 COMPUTER SOFTWA	-	-	-	1,200	1,200	-	1,200	-	0%
209-1004-53711 MAINTENANCE AGRE	3,316	3,409	3,663	5,260	5,260	4,004	5,660	400	7%
209-1004-54223 COMPUTER SUPPLIES	392	221	176	800	800	-	800	-	0%
Grand Total	185,254	199,120	191,772	224,835	248,834	191,012	302,321	77,486	25%

Capital Improvement Plan 2024-2028

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Capital Improvement Plan Summary

2024-2028

Capital Expenses & Revenues Summary

Capital Improvement Fund	2024	2025	2026	2027	2028	Total
City Manager						
Expenses	50,000	-	-	-	-	50,000
Revenue	-	-	-	-	-	-
<i>Subtotal</i>	<i>50,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>50,000</i>
Building Maintenance						
Expenses	3,865,750	250,000	368,000	152,000	43,000	4,678,750
Revenue	-	-	-	-	-	-
<i>Subtotal</i>	<i>3,865,750</i>	<i>250,000</i>	<i>368,000</i>	<i>152,000</i>	<i>43,000</i>	<i>4,678,750</i>
Information Technology						
Expenses	166,000	123,000	82,000	83,000	83,000	537,000
Revenue	-	-	-	-	-	-
<i>Subtotal</i>	<i>166,000</i>	<i>123,000</i>	<i>82,000</i>	<i>83,000</i>	<i>83,000</i>	<i>537,000</i>
Police						
Expenses	297,500	179,750	198,500	178,500	151,500	1,005,750
Revenue	6,500	5,750	6,500	1,500	1,500	21,750
<i>Subtotal</i>	<i>304,000</i>	<i>185,500</i>	<i>205,000</i>	<i>180,000</i>	<i>153,000</i>	<i>1,027,500</i>

Capital Improvement Plan Summary

2024-2028

Capital Expenses & Revenues Summary

Capital Improvement Fund	2024	2025	2026	2027	2028	Total
Fire						
Expenses	262,190	451,000	102,000	58,500	1,869,000	2,742,690
Revenue	49,310	-	-	-	-	49,310
<i>Subtotal</i>	311,500	451,000	102,000	58,500	1,869,000	2,792,000
Building & Zoning						
Expenses	10,000	10,000	12,000	12,000	12,000	56,000
Revenue	-	-	-	-	-	-
<i>Subtotal</i>	10,000	10,000	12,000	12,000	12,000	56,000
Engineer						
Expenses	2,617,083	1,648,000	2,580,137	1,948,000	1,874,613	10,667,833
Revenue	520,481	-	1,167,346	-	219,919	1,907,746
<i>Subtotal</i>	3,137,564	1,648,000	3,747,483	1,948,000	2,094,532	12,575,579
Street						
Expenses	830,000	570,000	645,000	405,000	260,000	2,710,000
Revenue	-	-	-	-	-	-
<i>Subtotal</i>	830,000	570,000	645,000	405,000	260,000	2,710,000

Capital Improvement Plan Summary

2024-2028

Capital Expenses & Revenues Summary

Capital Improvement Fund	2024	2025	2026	2027	2028	Total
Garage						
Expenses	90,000	40,000	40,000	1,000,000	-	1,170,000
Revenue	-	-	-	-	-	-
<i>Subtotal</i>	<i>90,000</i>	<i>40,000</i>	<i>40,000</i>	<i>1,000,000</i>	<i>-</i>	<i>1,170,000</i>
Planning						
Expenses	100,000	-	-	-	-	100,000
Revenue	15,000	15,000	17,500	17,500	20,000	85,000
<i>Subtotal</i>	<i>115,000</i>	<i>15,000</i>	<i>17,500</i>	<i>17,500</i>	<i>20,000</i>	<i>185,000</i>
Parks						
Expenses	454,000	263,000	155,000	30,000	-	902,000
Revenue	4,000	-	-	-	-	4,000
<i>Subtotal</i>	<i>458,000</i>	<i>263,000</i>	<i>155,000</i>	<i>30,000</i>	<i>-</i>	<i>906,000</i>
Debt Service						
Expenses	144,310	144,490	144,545	144,465	68,250	646,060
Revenue	-	-	-	-	-	-
<i>Subtotal</i>	<i>144,310</i>	<i>144,490</i>	<i>144,545</i>	<i>144,465</i>	<i>68,250</i>	<i>646,060</i>
Total City Funding	8,886,833	3,679,240	4,327,182	4,011,465	4,361,363	25,266,083
Total Other Funding	595,291	20,750	1,191,346	19,000	241,419	2,067,806

Total \$ 9,482,124 \$ 3,699,990 \$ 5,518,528 \$ 4,030,465 \$ 4,602,782 \$ 27,333,889

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Capital Improvement Plan

2024-2028

Department

City Manager

Funding Source(s)

General Fund

Budgeted Projects	2024	2025	2026	2027	2028	Total
<i>Vehicles</i>						
Sport Utility Vehicle	50,000	-	-	-	-	50,000
<i>City Funding</i>	50,000	-	-	-	-	50,000
<i>Other Funding</i>	-	-	-	-	-	-
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	50,000

Capital Improvement Projects

2024

Department City Manager

Project Name	Cost	\$	50,000	Description
	Completion Year		2024	
	Funding Sources			One sport utility vehicle for the City Manager's use.
Sport Utility Vehicle	City	\$	50,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
				2017 Ford Explorer to be transferred to another department

Capital Improvement Plan

2023-2027

Department

Building Maintenance

Funding Source(s)

Capital Improvement Fund

Budgeted Projects	2024	2025	2026	2027	2028	Total
<i>Vehicles</i>						
Pickup Truck	60,000	-	-	-	-	60,000
Utility Van	-	-	-	70,000	-	70,000
<i>Equipment</i>						
<i>Infrastructure</i>						
Administration: City Building						
Security & Functionality Upgrade						
Architecture	550,000	-	-	-	-	550,000
Energy Management Controls	426,000	-	-	-	-	426,000
HVAC	670,000	-	-	-	-	670,000
Electrical	285,000	-	-	-	-	285,000
Plumbing	148,000	-	-	-	-	148,000
Contingency 25%	519,750	-	-	-	-	519,750
HVAC Equipment & Controls - Finance, C	65,000	-	-	-	-	65,000
ADA Compliant Entry Doors	40,000	-	-	-	-	40,000
Elevator Modernization	-	-	-	82,000	-	82,000

Budgeted Projects	2024	2025	2026	2027	2028	Total
Parks: Payne Recreation Center						
Exterior Drainage	65,000	-	-	-	-	65,000
Roof Replacement	340,000	-	-	-	-	340,000
ADA Compliant Entry Doors	95,000	-	-	-	-	95,000
Exterior Paint	-	35,000	-	-	-	35,000
Flooring	-	85,000	-	-	-	85,000
Gymnasium Floor	-	-	20,000	-	-	20,000
Elevator Modernization	-	-	85,000	-	-	85,000
Parks: Gerhardt Civic Center						
Roof Replacement	215,000	-	-	-	-	215,000
ADA Compliant Entry Doors	40,000	-	-	-	-	40,000
Flooring	-	45,000	-	-	-	45,000
Interior Paint	-	-	20,000	-	-	20,000
Parks: Outside Structures						
Buildings: Maintenance Shop						
Roof Replacement	114,000	-	-	-	-	114,000
Streets: Garage Building						
Ventilation System	75,000	-	-	-	-	75,000
Salt Barn Roof	-	85,000	-	-	-	85,000
Grease Interceptor	-	-	30,000	-	-	30,000
Sign Room Roof	-	-	-	-	43,000	43,000

Budgeted Projects	2024	2025	2026	2027	2028	Total
Fire: Station 28						
New Roof	-	-	171,000	-	-	171,000
Fire: Station 29						
Air Conditioning	18,000	-	-	-	-	18,000
Building Updates	-	-	42,000	-	-	42,000
Fire: Station 30						
Building Updates	140,000	-	-	-	-	140,000
City Funding	3,865,750	250,000	368,000	152,000	43,000	4,678,750
Other Funding	-	-	-	-	-	-
Total	\$ 3,865,750	\$ 250,000	\$ 368,000	\$ 152,000	\$ 43,000	\$ 4,678,750

Capital Improvement Projects

2024

Department Building Maintenance

Project Name	Cost	\$	60,000	Description
Pickup Truck	Completion Year		2024	Replace the Superintendent's pickup truck that is over 20 years old.
	Funding Sources			
	City	\$	60,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	Future Operating Costs
				Equipment to Be Replaced Superintendent's pickup truck
Project Name	Cost	\$	2,663,750	Description
City Building: Security & Functionality Upgrade	Completion Year		2024	Renovation and improvement of the City Building have been in the capital budget for several years. The scope of the improvements has changed during the design process. Portions of the building are planned to be rearranged for security purposes. The boiler system in the building is original to the building. The heating and air system needs to be updated and portions are in danger of failure. Some parts cannot be acquired so if they go out we will not have heat or air conditioning. The lobby will be updated for energy-saving purposes
	Funding Sources			
	City	\$	2,161,726	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	502,024	Future Operating Costs Costs savings in energy for entire building
				Equipment to Be Replaced HVAC systems, security systems, access control systems

Capital Improvement Projects

2024

Department Building Maintenance

Project Name	Cost	\$	65,000	Description
Payne Recreation Center: Exterior Drainage	Completion Year		2024	The building has improper drainage around the building that is causing excess water around the foundation. The water is causing damage to interior parts of the building including the floors. The project will include the removal of the existing drainage elements and install new and updated drainage components.
	Funding Sources			
	City	\$	65,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
Project Name	Cost	\$	340,000	Description
Payne Recreation Center: Roof Replacement	Completion Year		2024	Replace the remainder of the roof at the Recreation Center. This roof is 10 years past its original warranty and needs to be replaced in order to stop the leaks, moisture, and possible interior damage to the building.
	Funding Sources			
	City	\$	340,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced

Capital Improvement Projects

2024

Department Building Maintenance

Project Name	Cost	\$	95,000	Description
Payne Recreation Center: ADA Compliant Entry Doors	Completion Year		2024	Doors at the front of the Payne Recreation Center are not ADA Compliant, they are rusted out, the closer arms are obsolete and cannot be replaced. ADA compliant doors will be intalled. This will help keep the heating and cooling more cost effective by closing off gaps. It will help reduce the amount of bugs and mice that come in though the gaps and rusted out areas. While the doors are being replaced, additional work will be done at the entrance to improve the structure.
	Funding Sources			
	City	\$	95,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	Future Operating Costs
				Equipment to Be Replaced
				Doors
Project Name	Cost	\$	215,000	Description
Gerhardt Civic Center: Roof Replacement	Completion Year		2024	Replace existing roof that is 10 years over the life of the warranty.
	Funding Sources			
	City	\$	215,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	Future Operating Costs
				Equipment to Be Replaced

Capital Improvement Projects

2024

Department Building Maintenance

Project Name	Cost	\$	40,000	Description
Gerhardt Civic Center: ADA Compliant Entry Doors	Completion Year		2024	Civic center doors are original to the building and rusting out from the ground up due to age, salt, and weather. They are required to be ADA compliant and we would like to bring them up to code and ensure patron's safety as this building is used by children and seniors. This will also help cut energy costs due to the cold seeping in and heat escaping.
	Funding Sources			
	City	\$	40,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
Other	\$	-		
				Future Operating Costs
				Reduce heating and cooling costs and easier to clean and maintain
				Equipment to Be Replaced
				Front lobby doors, exterior and interior
Project Name	Cost	\$	114,000	Description
Maintenance Shop: Roof Replacement	Completion Year		2024	The current roof on the Maintenance Building is over 18 years out of warranty. It needs to be replaced before the building starts to leak and cause interior damage.
	Funding Sources			
	City	\$	114,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
Other	\$	-		
				Future Operating Costs
				Equipment to Be Replaced

Capital Improvement Projects

2024

Department Building Maintenance

Project Name	Cost	\$	75,000	Description
Garage Building: Ventilation System Update	Completion Year		2024	The mechanic's bay needs to have an updated vehicle ventilation system in order to keep the carbon dioxide out of the building. The ventilation system is designed to pump the exhaust out of the building while they are working on the Fire trucks, ambulances, dump trucks, and other large machinery. It is important for the safety of the Street Department staff.
	Funding Sources			
	City	\$	75,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
Other	\$	-		
				Future Operating Costs
				Equipment to Be Replaced Ventilation System
Project Name	Cost	\$	18,000	Description
Fire Station 29: Air Conditioning	Completion Year		2024	The air conditioning units are 20 years old and no longer efficient or reliable.
	Funding Sources			
	City	\$	18,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
Other	\$	-		
				Future Operating Costs Save on Energy Costs
				Equipment to Be Replaced RTU units

Capital Improvement Projects

2024

Department Building Maintenance

Project Name	Cost	\$	140,000	Description
Fire Station 30: Kitchen & Bathroom Remodels	Completion Year		2024	The kitchen and bathroom remodels have been on the capital budget for several years. The kitchen has failing parts such as cabinets and drawers. The bathroom is an open-shower concept and has no privacy. These items and others need to be replaced for the comfort and safety of the department. The project would include a new window installed in the front office to help lighten the room.
	Funding Sources			
	City	\$	140,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
				Cabinets, drawers, other kitchen equipment. Bathroom toilets, showers

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Capital Improvement Plan

2024-2028

Department

Information Technology

Funding Source(s)

Capital Improvement Fund

Budgeted Projects	2024	2025	2026	2027	2028	Total
<i>Vehicles</i>						
<i>Equipment</i>						
Various Software & Licenses	34,000	25,000	20,000	20,000	20,000	119,000
Computer Hardware & Equipment						
Hardware / Computers / Printers	40,000	41,000	41,000	42,000	42,000	206,000
Servers	21,000	21,000	21,000	21,000	21,000	105,000
Fire Panel / Alarm Replacement	36,000	36,000	-	-	-	72,000
Traffic Camera Replacement	35,000	-	-	-	-	35,000
<i>City Funding</i>	166,000	123,000	82,000	83,000	83,000	537,000
<i>Other Funding</i>	-	-	-	-	-	-
Total	\$ 166,000	\$ 123,000	\$ 82,000	\$ 83,000	\$ 83,000	\$ 537,000

Capital Improvement Projects

2024

Department Information Technology

Project Name	Cost	\$	34,000	Description
Various Software & Licenses	Completion Year		2024	Various software licenses and setup fees. Includes funding for the following one-time costs: <i>Kronos Human Resources Program</i> : Human Resources management program including time clock integration. \$12,750 <i>MaintainX</i> : Work Order management system to be used by all departments. \$6,200
	Funding Sources			
	City	\$	34,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Annual support costs vary by program/license
				Equipment to Be Replaced
Project Name	Cost	\$	40,000	Description
Hardware / Computers / Printers	Completion Year		2024	Continue to update and repair our computer/printer equipment. Computers and associated network hardware need to be replaced and are on a three-to-four-year replacement cycle. Includes I-Pads used by all departments.
	Funding Sources			
	City	\$	40,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
				Hardware, computers, and printers as needed.

Capital Improvement Projects

2024

Department Information Technology

Project Name	Cost	\$	21,000	Description
Servers	Completion Year		2024	Continue to update and repair our server equipment and firmware. This is an ongoing task to keep our servers up to date and meets our network needs. This includes our backup and data storage servers, (NAS, iSCSI, Domain Servers {Active Directory, Domain Controllers, DNS, DHCP, ETC.}). Many of our Servers are over 15 years old and no longer meet today's needs for capacity, security, and current standards and Protocols.
	Funding Sources			
	City	\$	21,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
				Network servers and NAS servers as needed
Project Name	Cost	\$	36,000	Description
Fire Panel / Alarm Replacement	Completion Year		2024	Continue the fire alarms replacement program at the Payne Recreation Center. The fire alarm replacement program is an effort to update the fire panels in each city building to be on the same system. The Street and Building Maintenance Buildings are set to be replaced in 2025.
	Funding Sources			
	City	\$	36,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
				Existing fire alarm panels

Capital Improvement Projects

2024

Department Information Technology

Project Name	Cost	\$	35,000	Description
Traffic Camera Replacement	Completion Year		2024	The Federal Communications Commission has just announced it will no longer authorize some security cameras and radio hardware equipment to be used for our purposes. The City's traffic cameras need to be updated to be compliant.
	Funding Sources			
	City	\$	35,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	Future Operating Costs
				Equipment to Be Replaced Cameras installed in 2014

Capital Improvement Plan

2024-2028

Department

Police

Funding Source(s)

Capital Improvement Fund, Trust Funds & Grants

Budgeted Projects	2024	2025	2026	2027	2028	Total
Vehicles						
Cruisers	130,000	130,000	140,000	140,000	150,000	690,000
Equipment						
Body Armor - Bulletproof Vests	13,000	11,500	13,000	3,000	3,000	43,500
<i>Federal Grant</i>	<i>(6,500)</i>	<i>(5,750)</i>	<i>(6,500)</i>	<i>(1,500)</i>	<i>(1,500)</i>	<i>(21,750)</i>
Defensive Tactics Room Safety Mat	10,000	-	-	-	-	10,000
<i>Law Enforce. Trust Fund (Fund 908)</i>						
Bike Patrol Bicycles / Electric Bicycles	17,000	-	-	-	-	17,000
9-1-1 Shared Maintenance	97,000	-	-	-	-	97,000
Tasers	-	7,000	-	-	-	7,000
GPS Pursuit Management System	37,000	37,000	37,000	37,000	-	148,000
Intoxilizer	-	-	15,000	-	-	15,000
<i>Drug Law Enforce. Trust Fund (Fund 909)</i>						
City Funding	297,500	179,750	198,500	178,500	151,500	1,005,750
Other Funding	6,500	5,750	6,500	1,500	1,500	21,750
Total \$	\$ 304,000	\$ 185,500	\$ 205,000	\$ 180,000	\$ 153,000	\$ 1,027,500

Capital Improvement Projects

2024

Department Police

Project Name	Cost	\$	130,000	Description
Cruisers	Completion Year		2024	Two marked police cruisers to replace high mileage high maintenance cruisers. Chevy includes optional 7 year warranty
	Funding Sources			
	City	\$	130,000	
	State Grant	\$	-	
	Federal Grant	\$	-	Future Operating Costs
	Other	\$	-	Normal maintenance and fuel
			Equipment to Be Replaced	Two older high-mileage cars
Project Name	Cost	\$	13,000	Description
Body Armor	Completion Year		2024	Normal replacement cycle for bullet resistant body armor for patrol officers. Schedule calls for 11 vests to be replaced. Federal grant is awarded after the initial expenditure.
	Funding Sources			
	City	\$	6,500	
	State Grant	\$	-	
	Federal Grant	\$	6,500	Future Operating Costs
	Other	\$	-	none
			Equipment to Be Replaced	11 vests expected

Capital Improvement Projects

2024

Department Police

Project Name	Cost	\$ 10,000	Description
Defensive Tactics Safety Mat	Completion Year	2024	Safety mat for floor and walls for defensive tactics room and related equipment and supplies. To be paid from the 908 Law Enforcement Trust Fund.
	Funding Sources		
	City	\$ 10,000	
	State Grant	\$ -	
	Federal Grant	\$ -	
Other	\$ -		
			Future Operating Costs
			Equipment to Be Replaced
			Current mat is over 20 years old, worn, and not properly sized
Project Name	Cost	\$ 17,000	Description
Bike Patrol Bicycles	Completion Year	2024	Three public safety quality electronic pedal assisted bicycles to replace old, outdated equipment. Will be used for bike patrol duties and other special events. Different frame sizes are needed.
	Funding Sources		
	City	\$ 17,000	
	State Grant	\$ -	
	Federal Grant	\$ -	
Other	\$ -		
			Future Operating Costs
			Minimal
			Equipment to Be Replaced
			Several broken and outdated bicycles in the fleet

Capital Improvement Projects

2024

Department Police

Project Name	Cost	\$	97,000	Description
9-1-1 Shared Maintenance	Completion Year		2024	Shared 9-1-1 system maintenance project. Required maintenance with Kettering, Centerville, and Oakwood. Projected cost includes maintenance and other estimated costs for components needed from the Montgomery County Sheriff's Office.
	Funding Sources			
	City	\$	97,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Minimal
				Equipment to Be Replaced
				Current 9-1-1 hardware equipment
Project Name	Cost	\$	37,000	Description
GPS Pursuit Management System	Completion Year		2024	Purchase four devices that are able to launch a GPS device that is able to stick to fleeing vehicles. These devices would be used in vehicle pursuit situations where the GPS device on the fleeing vehicle would allow Police Officers to track the vehicle in real-time without engaging in an active vehicle pursuit. This is a tool that will reduce the risk of injury and damage to Police Officers, the general public, and property.
	Funding Sources			
	City	\$	37,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced

Capital Improvement Plan

2024-2028

Department

Fire

Funding Source(s)

Capital Improvement Fund & Grants

Budgeted Projects	2024	2025	2026	2027	2028	Total
<i>Vehicles</i>						
Staff Vehicle	75,000	-	-	-	-	75,000
Medic (29)	-	400,000	-	-	-	400,000
Ladder Truck	-	-	-	-	1,750,000	1,750,000
<i>Equipment</i>						
SCBA Air Bottles	-	2,000	2,000	2,500	3,000	9,500
Fire Hose	12,000	14,000	15,000	16,000	16,000	73,000
Turnout Gear	33,000	35,000	35,000	40,000	45,000	188,000
Tornado Siren Upgrade	45,000	-	50,000	-	55,000	150,000
Medic Cots & Equipment						
Cot and Load System	67,000	-	-	-	-	67,000
Stair Chair	17,000	-	-	-	-	17,000
State Grant	(17,000)	-	-	-	-	(17,000)
Fire Equipment						
Voice Amplifiers for SCBA Masks	12,500	-	-	-	-	12,500
Extrication Equipment	45,000	-	-	-	-	45,000
State Grant	(32,310)	-	-	-	-	(32,310)
Accident Scene Lighting	5,000	-	-	-	-	5,000

Budgeted Projects	2024	2025	2026	2027	2028	Total
<i>City Funding</i>	262,190	451,000	102,000	58,500	1,869,000	2,742,690
<i>Other Funding</i>	49,310	-	-	-	-	49,310
Total	\$ 311,500	\$ 451,000	\$ 102,000	\$ 58,500	\$ 1,869,000	\$ 2,792,000

Capital Improvement Projects

2024

Department Fire

Project Name	Cost	\$ 75,000	Description
	Completion Year	2024	
Staff Vehicle	Funding Sources		The new vehicle would go to the Fire Chief Vehicle. The current Chief's vehicle is 8 years old. It will be moved down to a staff vehicle.
	City	\$ 75,000	
	State Grant	\$ -	
	Federal Grant	\$ -	Future Operating Costs
	Other	\$ -	
			Equipment to Be Replaced
			Staff vehicle
Project Name	Cost	\$ 12,000	Description
	Completion Year	2024	
Fire Hose	Funding Sources		Replace old outdated hose.
	City	\$ 12,000	
	State Grant	\$ -	
	Federal Grant	\$ -	Future Operating Costs
	Other	\$ -	
			Equipment to Be Replaced

Capital Improvement Projects

2024

Department Fire

Project Name	Cost	\$	33,000	Description
Turnout Gear	Completion Year		2024	Replace old outdated Fire Turnout gear
	Funding Sources			
	City	\$	33,000	
	State Grant	\$	-	
	Federal Grant	\$	-	Future Operating Costs
	Other	\$	-	Equipment to Be Replaced
Project Name	Cost	\$	45,000	Description
Tornado Siren Upgrade	Completion Year		2024	Two of the oldest Sirens (20+ years) are hybrid "Federal Signal" and "American Signal". They need to have better weather protection and updated electrical components.
	Funding Sources			
	City	\$	45,000	One new siren costs \$75,000 including installation.
	State Grant	\$	-	
	Federal Grant	\$	-	Future Operating Costs
	Other	\$	-	Equipment to Be Replaced

Capital Improvement Projects

2024

Department Fire

Project Name	Cost	\$	84,000	Description
Medic Cots & Equipment	Completion Year		2024	<u>Medic Cot</u> : This cot will go in the new ambulance that was ordered in 2023. The manufacturer will need a six month lead time. Money must be appropriated to be able to order as soon as new medic nears production. The cot cannot be ordered too early or the warranty will run out before use. \$67,000
	Funding Sources			<u>Stair Chair</u> : This device will help transport patients up and down stairs and reduce the risk of injuries to personnel. This is helpful in small stairwells. This project should be fully funded by a state safety grant. \$17,000
	City	\$	67,000	
	State Grant	\$	17,000	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
Project Name	Cost	\$	62,500	Description
Fire Equipment	Completion Year		2024	<u>Voice Amplifiers for SCBA Masks</u> : These devices aid in communication between firefighters when wearing breathing masks. \$12,500
	Funding Sources			<u>Extrication Equipment</u> : Upgraded equipment will be battery-powered and require less personnel to operate and are eligible for a safety grant. \$45,000
	City	\$	30,190	<u>Accident Scene Lighting</u> : This mounted and portable lighting would be used at all accident scenes. \$5,000
	State Grant	\$	32,310	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced

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Capital Improvement Plan

2024-2028

Department

Community Development - Building & Zoning

Funding Source(s)

Capital Improvement Fund

Budgeted Projects	2024	2025	2026	2027	2028	Total
<i>Vehicles</i>						
<i>Equipment</i>						
<i>Infrastructure</i>						
Property Acquisition	10,000	10,000	12,000	12,000	12,000	56,000
<i>CDBG Grant</i>	-	-	-	-	-	-
Property Rehabilitation	-	-	-	-	-	-
<i>CDBG Grant</i>	-	-	-	-	-	-
Property Demolition	-	-	-	-	-	-
<i>CDBG Grant</i>	-	-	-	-	-	-
<i>City Funding</i>	10,000	10,000	12,000	12,000	12,000	56,000
<i>Other Funding</i>	-	-	-	-	-	-
Total	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 56,000

Capital Improvement Projects

2024

Department Community Development - Building & Zoning

Project Name	Cost	\$	10,000	Description
Property Acquisition	Completion Year		2024	Acquire houses from the Montgomery County Land Bank if they become available. Some houses may be sold or demolished depending on the parcel and what's in the best interest of the community.
	Funding Sources			
	City	\$	10,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Demolition costs and costs for sale.
				Equipment to Be Replaced

Capital Improvement Plan

2024-2028

Department

Community Development - Engineer

Funding Source(s)

Capital Improvement Fund & Grants

Budgeted Projects	2024	2025	2026	2027	2028	Total
<i>Vehicles</i>						
<i>Equipment</i>						
Traffic Signal Controller Replacements	50,000	50,000	50,000	-	-	150,000
<i>Infrastructure</i>						
Annual Street Improvements						
Curb Ramps	100,000	100,000	90,000	90,000	90,000	470,000
Curbs & Sidewalks	250,000	250,000	250,000	250,000	300,000	1,300,000
Asphalt Paving	550,000	600,000	600,000	600,000	600,000	2,950,000
Concrete Paving	300,000	300,000	300,000	300,000	300,000	1,500,000
Annual Pavement Sealing & Striping						
Crack Sealing	80,000	80,000	80,000	80,000	80,000	400,000
Parking Lot Sealing	15,000	-	-	-	-	15,000
Bike Path Sealing	10,000	-	-	-	-	10,000
Roadway Striping	75,000	75,000	75,000	75,000	75,000	375,000
City Facility Improvements						
Main Street Bike Path Resurfacing	200,000	-	-	-	-	200,000
Ora Everetts Park Path Resurfacing	60,000	-	-	-	-	60,000
Parking Lot Paving	200,000	100,000	30,000	100,000	200,000	630,000

Budgeted Projects	2024	2025	2026	2027	2028	Total
Bridge Maintenance & Repairs						
Elbee Road Bridge Replacement						
Program Application & Eng. Services	-	-	-	-	-	-
Design, Right of Way, & Eng. Services	100,000	-	-	-	-	100,000
Construction	-	-	500,000	-	-	500,000
<i>Federal Grant</i>	-	-	(475,000)	-	-	(475,000)
Encrete Road Bridge Repair	-	-	-	10,000	-	10,000
Main Street Bridge Coring and Engineering	-	10,000	-	-	-	10,000
State Route 741/Dorothy Lane Signal Upgrade						
Engineering & Planning	25,417	-	-	-	-	25,417
Testing & Inspection	26,791	-	-	-	-	26,791
Construction	267,914	-	-	-	-	267,914
<i>Federal Grant</i>	(293,331)	-	-	-	-	(293,331)
West Dorothy Lane Improvements						
Engineering & Planning	15,000	-	-	-	-	15,000
Testing & Inspection	2,000	-	-	-	-	2,000
Construction	290,000	-	-	-	-	290,000
<i>State Grant</i>	(152,150)	-	-	-	-	(152,150)
Ohio Department of Transportation Urban Paving						
State Route 4	90,000	-	-	-	-	90,000
State Route 741 North	-	-	192,000	-	-	192,000
State Route 741 South	-	-	-	360,000	-	360,000

Budgeted Projects	2024	2025	2026	2027	2028	Total
Kettering Boulevard Improvements						
Engineering & Planning	-	-	-	-	-	-
Construction Engineering/Testing	-	-	101,524	-	-	101,524
Construction	347,442	-	1,269,054	-	-	1,616,496
10% Construction Contingency	-	-	126,905	-	-	126,905
<i>Federal Grant</i>	-	-	(692,346)	-	-	(692,346)
<i>County Grant</i>	(75,000)	-	-	-	-	(75,000)
South Dixie Drive Resurfacing - Phase 2						
Engineering & Planning	-	-	-	-	-	-
Construction	-	-	-	-	366,532	366,532
10% Construction Contingency	-	-	-	-	-	-
Construction Engineering/Testing	-	-	-	-	-	-
<i>Federal Grant</i>	-	-	-	-	(219,919)	(219,919)
Storm Water Management	75,000	75,000	75,000	75,000	75,000	375,000
Construction Material Testing	8,000	8,000	8,000	8,000	8,000	40,000
City Funding	2,617,083	1,648,000	2,580,137	1,948,000	1,874,613	10,667,833
Other Funding	520,481	-	1,167,346	-	219,919	1,907,746
Total	\$ 3,137,564	\$ 1,648,000	\$ 3,747,483	\$ 1,948,000	\$ 2,094,532	\$ 12,575,579

Capital Improvement Projects

2024

Department Community Development - Engineer

Project Name	Cost	\$	50,000	Description
Traffic Signal Controller Replacements	Completion Year		2024	The City's traffic signal controllers are not able to be updated or repaired. This budget item is to systematically replace all of our existing Intellight controllers with Econolite Cobalt controllers over the next 4 years. The unit price of controllers has increased in the last year.
	Funding Sources			
	City	\$	50,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Operating and maintenance is expected to remain similar to the existing costs.
				Equipment to Be Replaced
				Intellight Controllers
Project Name	Cost	\$	1,200,000	Description
Annual Street Improvements	Completion Year		2024	<u>Curb Ramps:</u> Replace existing ramps to achieve ADA compliance. \$100,000 <u>Curbs & Sidewalks:</u> Replace existing curbs and sidewalks in anticipation of upcoming projects. \$250,000 <u>Asphalt Paving:</u> 2024 will focus around the northern area of the City just south of Exit 50A on I-75. Other roadways will be evaluated over the winter. \$550,000 <u>Concrete Paving:</u> Replacement of deteriorated sections to be evaluated over the winter. \$300,000 Each of these components increases safety for the traveling public
	Funding Sources			
	City	\$	1,200,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Decreased maintenance costs by the City and extends useful life.
				Equipment to Be Replaced

Capital Improvement Projects

2024

Department Community Development - Engineer

Project Name	Cost	\$	180,000	Description
Annual Pavement Sealing & Striping	Completion Year		2024	<u>Crack Sealing</u> : Preventative maintenance to help water from penetrating cracks in roadways and deteriorating pavement. \$80,000
	Funding Sources			<u>Parking Lot Sealing</u> : Preventative maintenance to help the useful life. \$15,000
	City	\$	180,000	<u>Bikepath Sealing</u> : Preventative maintenane to help the useful life of the Deer Meadow path. \$10,000
	State Grant	\$	-	<u>Roadway Striping</u> : Maintenance to enhance safety on the roadways for the traveling public. \$75,000
	Federal Grant	\$	-	Future Operating Costs
	Other	\$	-	Decreased maintenance costs by the City and extends roadway useful life.
				Equipment to Be Replaced
Project Name	Cost	\$	460,000	Description
City Facility Improvements	Completion Year		2024	<u>Main Street Bike Path Resurfacing</u> : Resurfacing of bike path. \$200,000
	Funding Sources			<u>Ora Everetts Park Path Resurfacing</u> : Resurfacing of multi-use path. \$60,000
	City	\$	460,000	<u>Parking Lot Paving</u> : Resurfacing and repairing the concrete and asphalt parking lots at Fire Stations #29 and #30. \$200,000
	State Grant	\$	-	Future Operating Costs
	Federal Grant	\$	-	Decreased maintenance costs by the City and extends path/parking lot useful life.
	Other	\$	-	Equipment to Be Replaced

Capital Improvement Projects

2024

Department Community Development - Engineer

Project Name	Cost	\$	100,000	Description
Bridge Maintenance & Repairs	Completion Year		2024	Design and right-of-way engineering services for the Elbee Road bridge replacement project. This work is being done in anticipation of the project being completed in 2026.
	Funding Sources			
	City	\$	100,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	Future Operating Costs
				Equipment to Be Replaced
<hr/>				
Project Name	Cost	\$	320,122	Description
State Route 741/Dorothy Lane Signal Upgrade	Completion Year		2024	Replacement and upgrading of signal poles, signal heads, signage, and signal controller. Costs include engineering, testing, and construction. This project is funded 100% by an ODOT Safety Grant. The City's costs include testing and inspection of the project after completion of construction.
	Funding Sources			
	City	\$	26,791	
	State Grant	\$	-	
	Federal Grant	\$	293,331	
	Other	\$	-	Future Operating Costs
				Equipment to Be Replaced
				Existing signal poles, signal heads, signage, and signal controller.

Capital Improvement Projects

2024

Department Community Development - Engineer

Project Name	Cost	\$	307,000	Description
West Dorothy Lane Improvements	Completion Year		2024	Concrete panel replacement to increase the useful life of West Dorothy Lane with partial funding from the Ohio Public Works Commission.
	Funding Sources			
	City	\$	154,850	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	152,150	
				Future Operating Costs
				Decreased maintenance costs by the City and extends roadway useful life.
				Equipment to Be Replaced
Project Name	Cost	\$	90,000	Description
Ohio Department of Transportation Urban Paving	Completion Year		2024	ODOT Urban Paving of State Route 4 through the City. Project is administered by ODOT and the City is responsible for 20% of the project cost. Remaining 80% is paid directly to the contractor by ODOT. This is not a grant project.
	Funding Sources			
	City	\$	90,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced

Capital Improvement Projects

2024

Department Community Development - Engineer

Project Name	Cost	\$	347,442	Description
Kettering Boulevard Improvements	Completion Year		2024	Replace existing curb ramps for ADA compliance in anticipate of the full improvements project scheduled for 2026. Curb ramps need to be ADA compliant in order to receive Federal funding for other street improvements.
	Funding Sources			
	City	\$	272,442	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	75,000	
				Future Operating Costs
				Equipment to Be Replaced
Project Name	Cost	\$	75,000	Description
Stormwater Management	Completion Year		2024	Annual budget for storm water management. This budget item is to address unexpected issues with the stormwater system.
	Funding Sources			
	City	\$	75,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced

Capital Improvement Projects

2024

Department Community Development - Engineer

Project Name	Cost	\$	8,000	Description
	Completion Year		2024	
				Annual budget for construction material testing to ensure the quality of materials used in concrete and paving projects
Construction Material Testing	Funding Sources			
	City	\$	8,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced

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Capital Improvement Plan

2024-2028

Department	Street					
Funding Source(s)	Capital Improvement Fund					
Budgeted Projects	2024	2025	2026	2027	2028	Total
<i>Vehicles</i>						
Dump Trucks	500,000	250,000	-	250,000	250,000	1,250,000
Pickup Trucks	-	-	-	150,000	-	150,000
Tractor	110,000	-	-	-	200,000	310,000
Bucket Truck	220,000	-	-	-	-	220,000
Vac-Con	-	-	500,000	-	-	500,000
<i>Equipment</i>						
Concrete Buggy	-	-	-	35,000	-	35,000
Remote mower	-	-	-	200,000	-	200,000
Backhoe	-	-	125,000	-	-	125,000
Sweeper	-	320,000	-	-	-	320,000
Mowers	-	-	20,000	20,000	60,000	100,000
<i>City Funding</i>	830,000	570,000	645,000	655,000	510,000	3,210,000
<i>Other Funding</i>	-	-	-	-	-	-
Total	\$ 830,000	\$ 570,000	\$ 645,000	\$ 655,000	\$ 510,000	\$ 3,210,000

Capital Improvement Projects

2024

Department Street

Project Name	Cost	\$	500,000	Description
Dump Trucks	Completion Year		2024	Two dump trucks to include cab, chassis, snow plow, salt spreader, pre-wet system, and lights
	Funding Sources			In the past five years, we have spent roughly \$64,000 in maintenance costs on the trucks identified below. Both frames and structures on both dump trucks are in poor shape. The trucks have outlived their life expectancy for city equipment and the maintenance costs exceed their value.
	City	\$	500,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced Trucks #426 and #414.
Project Name	Cost	\$	220,000	Description
Bucket Truck	Completion Year		2024	One Bucket Truck
	Funding Sources			In the past five years, we have spent approximately \$30,000 in maintenance costs. We are required to get the truck inspected for safety reasons and it has been a hardship to get this truck to pass. This truck is used for tree work, emergency situations, and other departments have borrowed it for their projects.
	City	\$	220,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced Bucket Truck #425 (1995)

Capital Improvement Projects

2024

Department **Street**

Project Name	Cost	\$	110,000	Description
Tractor	Completion Year		2024	One Tractor
	Funding Sources			In the past five years, we have spent \$11,000 in maintenance for this tractor. Recently this tractor had an engine problem and the Dealer responded the tractor parts were obsolete and that the tractor could not be fixed. Since the tractor is inoperable, grass cutting is a challenge due to having only one tractor.
	City	\$	110,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
				Tractor #433 (2007)

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Capital Improvement Plan

2024-2028

Department

Garage

Funding Source(s)

Capital Improvement Fund

Budgeted Projects	2024	2025	2026	2027	2028	Total
<i>Vehicles</i>						
Pick-Up Truck/Accessories	90,000	-	-	-	-	90,000
<i>Equipment</i>						
Lubrication Dispensing System	-	-	40,000	-	-	40,000
Scan Tools Update - Heavy Duty & Auto	-	40,000	-	-	-	40,000
<i>Infrastructure</i>						
Fuel Station Replacement	-	-	-	1,000,000	-	1,000,000
<i>City Funding</i>	90,000	40,000	40,000	1,000,000	-	1,170,000
<i>Other Funding</i>	-	-	-	-	-	-
Total	\$ 90,000	\$ 40,000	\$ 40,000	\$ 1,000,000	\$ -	\$ 1,170,000

Capital Improvement Projects

2024

Department Street - Garage

Project Name	Cost	\$	90,000	Description
	Completion Year		2024	Pick-up truck with accessories
Pick-Up Truck/Accessories	Funding Sources			This truck would be used for picking up parts and other related matters which would free up the current service truck and be utilized when needed for service calls.
	City	\$	90,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
				Vehicle that was totaled and never replaced

Capital Improvement Plan

2024-2028

Department

Community Development - Planning

Funding Source(s)

Capital Improvement Fund & Grants

Budgeted Projects	2024	2025	2026	2027	2028	Total
<i>Vehicles</i>						
<i>Equipment</i>						
<i>Infrastructure</i>						
Bus Shelters	15,000	15,000	17,500	17,500	20,000	85,000
<i>Local Grant</i>	<i>(15,000)</i>	<i>(15,000)</i>	<i>(17,500)</i>	<i>(17,500)</i>	<i>(20,000)</i>	<i>(85,000)</i>
Supplemental Planning Services	100,000	-	-	-	-	100,000
<i>City Funding</i>	100,000	-	-	-	-	100,000
<i>Other Funding</i>	15,000	15,000	17,500	17,500	20,000	85,000
Total	\$ 115,000	\$ 15,000	\$ 17,500	\$ 17,500	\$ 20,000	\$ 185,000

Capital Improvement Projects

2024

Department Community Development - Planning

Project Name	Cost	\$	15,000	Description
Bus Shelters	Completion Year		2024	This program is to purchase new bus shelters in the City. The project cost covers two standard shelters. The Greater Dayton Regional Transit Authority grant program is reimbursable so we will need to spend the funds first.
	Funding Sources			
	City	\$	-	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	15,000	
				Future Operating Costs
				Regular maintenance and repairs.
				Equipment to Be Replaced
Project Name	Cost	\$	100,000	Description
Supplemental Planning Services	Completion Year		2024	The requested funds are to support any future required independent studies that may be required or support the Comprehensive plan. Such efforts may include a corridor study for redevelopment, economic strategies, or marketing/branding to assist with future grant required opportunities.
	Funding Sources			
	City	\$	100,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced

Capital Improvement Program

2024-2028

Department

Parks & Recreation

Funding Source(s)

Capital Improvement Fund

Budgeted Projects	2024	2025	2026	2027	2028	Total
<i>Vehicles</i>						
Transit Van	70,000	-	-	-	-	70,000
Pickup Truck	-	70,000	-	-	-	70,000
Utility Vehicle	-	28,000	-	-	-	28,000
<i>Equipment</i>						
Event Equipment	5,000	5,000	5,000	5,000	-	20,000
Parks Equipment						
Parks Supplies	10,000	5,000	5,000	5,000	-	25,000
Outdoor Permanent Yard Games	-	5,000	-	-	-	5,000
Building Equipment						
Payne Recreation Center Furnishings	50,000	-	-	-	-	50,000
Gerhardt Civic Center Furnishings	20,000	-	-	-	-	20,000
Payne Recreation Center Sound System	20,000	-	-	-	-	20,000
Building Signage	5,000	-	-	-	-	5,000
Fitness Equipment	40,000	20,000	20,000	20,000	-	100,000

Budgeted Projects	2024	2025	2026	2027	2028	Total
Infrastructure						
Parks Master Plan	75,000	-	-	-	-	75,000
Wax Park Improvements						
Wax Field Upgrade	120,000	-	-	-	-	120,000
Story Walk	5,000	-	-	-	-	5,000
State Grant	(4,000)	-	-	-	-	(4,000)
Deer Meadow Park Improvements						
EnviroSigns	10,000	-	-	-	-	10,000
Pollinator Garden Boardwalk	-	-	25,000	-	-	25,000
Outdoor Fitness Equipment	-	-	100,000	-	-	100,000
Payne Recreation Center Improvements						
Entrance Sign	28,000	-	-	-	-	28,000
Clubhouse Updates	-	30,000	-	-	-	30,000
Ora Everetts Park Improvements						
Basketball Courts	-	100,000	-	-	-	100,000
City Funding	454,000	263,000	155,000	30,000	-	902,000
Other Funding	4,000	-	-	-	-	4,000
Total	\$ 458,000	\$ 263,000	\$ 155,000	\$ 30,000	\$ -	\$ 906,000

Capital Improvement Projects

2024

Department Parks & Recreation

Project Name	Cost	\$	70,000	Description
Transit Van	Completion Year		2024	Replace the Chevy Trailblazer that we use to deliver senior meals and to have the ability to drive multiple staff to outside functions. Travel includes the OPRA Conference, other training, job fairs, and community outreach programs.
	Funding Sources			
	City	\$	70,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
				Chevy Trailblazer
Project Name	Cost	\$	5,000	Description
Event Equipment	Completion Year		2024	This is to help replace any tables and chairs that get broken over the course of each year.
	Funding Sources			
	City	\$	5,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
				Tables and Chairs

Capital Improvement Projects

2024

Department Parks & Recreation

Project Name	Cost	\$	10,000	Description
Parks Equipment	Completion Year		2024	<p><u>Parks Supplies</u> : Replace park benches at various parks throughout the city. Add concrete, park benches, and trash cans to the area by the Wright Seaplane monument.</p> <p>Future Operating Costs</p> <p>Equipment to Be Replaced Parks benches, trash cans, and other standard parks equipment</p>
	Funding Sources			
	City	\$	10,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
Project Name	Cost	\$	95,000	Description
Building Equipment	Completion Year		2024	<p><u>PRC Furnishings</u> : Replace original lobby seating and Kid's Room seating on the first floor. Replenish public seating throughout the second floor and add minor accessory furnishings throughout the building including coat hooks, brochure racks, bulletin boards, and storage cubes. \$50,000</p> <p><u>GCC Furnishings</u> : Replace Game Room and snack area seating, tables, and minor accessory furnishings. \$20,000</p> <p>Future Operating Costs</p> <p>Equipment to Be Replaced Various building furnishings</p>
	Funding Sources			
	City	\$	95,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	

Capital Improvement Projects

2024

Department Parks & Recreation

Project Name	Cost	\$	-	Description
Building Equipment (Continued)	Completion Year		2024	<u>PRC Sound System</u> : The sound system in the PRC is getting outdated and we are having issues with the speakers going bad throughout the building. This would be to upgrade to a more functioning sound system. \$20,000
	Funding Sources			<u>PRC & GCC Building Signage</u> : We are looking to add new signage in both the PRC and the GCC. Currently there is very little signage and the PRC can be confusing to navigate if it is your first time. \$5,000
	City	\$	-	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
				Current sound system
Project Name	Cost	\$	40,000	Description
Fitness Equipment	Completion Year		2024	Replace out dated elliptical machines with three new ellipticals and a stairmaster. Replace out dated weight equipment with dual/multi use equipment to create more space in the weight room to add more leg and back machines.
	Funding Sources			
	City	\$	40,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
				Ellipticals, Leg Extension/Leg Curl, Tricpes/Biceps, Chest Press, Shoulder Press

Capital Improvement Projects

2024

Department Parks & Recreation

Project Name	Cost	\$	75,000	Description
Parks Master Plan	Completion Year		2024	The Parks and Recreation Department is wanting to have a company come in and give a master plan idea for the future of all parks throughout the city. We would like renderings of a concept to be drawn up.
	Funding Sources			
	City	\$	75,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
Project Name	Cost	\$	125,000	Description
Wax Park Improvements	Completion Year		2024	<u>Field Upgrade</u> : The ground where Splash Moraine was located was never properly graded. The area is not level and usable for events such as National Night Out or other activities the City may want to hold in that space. \$120,000 <u>Story Walk</u> : 16-20 displays will go around the walking path. These allow a story or informational signs to be inserted into the frames and add a level of engagement to the walking path. The project could qualify for an 80% state grant. \$5,000
	Funding Sources			
	City	\$	121,000	
	State Grant	\$	4,000	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced

Capital Improvement Projects

2024

Department Parks & Recreation

Project Name	Cost	\$	10,000	Description
Deer Meadow Park Improvements	Completion Year		2024	<u>EnviroSigns</u> : Interpretive signs for Pollinator Gardens at the Wright-Brothers Trail and Deer Meadow Park. The signs include two large signs to educate the public on what a Pollinator Garden is and six signs to talk about different species of flowers, insects, and animals.
	Funding Sources			
	City	\$	10,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced
Project Name	Cost	\$	28,000	Description
Payne Recreation Center Improvements	Completion Year		2024	<u>Entrance Sign</u> : Replace the entrance sign on Main Street. The new electronic sign will allow us to more easily promote Parks and City events that can be seen from Main Street.
	Funding Sources			
	City	\$	28,000	
	State Grant	\$	-	
	Federal Grant	\$	-	
	Other	\$	-	
				Future Operating Costs
				Equipment to Be Replaced Sign/Banners

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Capital Improvement Plan

2024-2028

Department

Debt Service

Funding Source(s)

Capital Improvement Fund

Budgeted Projects	2024	2025	2026	2027	2028	Total
Infrastructure						
Trunk Sewer Bond (End 2027)						
<i>Principal</i>	64,000	67,000	70,000	73,000	-	274,000
<i>Interest</i>	12,060	9,240	6,295	3,215	-	30,810
Springboro/Kreitzer Rd OPWC Loan (End 2030)	22,500	22,500	22,500	22,500	22,500	112,500
MOT Traffic Signals OPWC Loan (End 2035)	20,125	20,125	20,125	20,125	20,125	100,625
Stroop Rd OPWC Loan (End 2035)	13,330	13,330	13,330	13,330	13,330	66,650
Northlawn Ave OPWC Loan (End 2037)	4,345	4,345	4,345	4,345	4,345	21,725
East River Rd OPWC Loan (End 2038)	3,125	3,125	3,125	3,125	3,125	15,625
Dorothy Ln OPWC Loan (End 2040)	4,825	4,825	4,825	4,825	4,825	24,125
City Funding	144,310	144,490	144,545	144,465	68,250	646,060
Other Funding	-	-	-	-	-	-
Total \$	144,310 \$	144,490 \$	144,545 \$	144,465 \$	68,250 \$	646,060