



**CITY COUNCIL FINANCE/AUDIT COMMITTEE
MEETING AGENDA**

Monday, November 06, 2023 at 5:30 PM

15 East Franklin Street Bellbrook, Ohio 45305

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- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF THE MINUTES**
 - A. Approval of the February 22, 2023 Minutes
- 4. OLD BUSINESS**
- 5. NEW BUSINESS**
 - B. The City of Bellbrook Uniform Guidance Policies have been created in order to better spell out internal financial procedures as well as better compliance with use of federal dollars.
 - C. Resolution 2023-R-29 ADOPTING THE CITY OF BELLBROOK FIVE-YEAR CAPITAL IMPROVEMENT PLAN FOR 2024-2028 (Havens)
 - D. 2023-O-6 AN ORDINANCE APPROVING THE APPROPRIATIONS FOR EXPENSES OF THE CITY OF BELLBROOK FOR THE PERIOD BEGINNING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024 (Cyphers)
 - E. Review of the 3rd quarter financials
- 6. OPEN DISCUSSION**
- 7. ADJOURNMENT**

RECORD OF PROCEEDINGS

Finance/Audit Committee

February 22, 2023

Item A.

CALL THE MEETING TO ORDER:

Mrs. Cyphers called the meeting to order at 5:00PM

ROLL CALL:

PRESENT:

Mrs. Katherine Cyphers

Mr. Ernie Havens

ABSENT:

Mr. Greenwood

ALSO PRESENT:

Rob Schommer, City Manager

APPROVAL OF MINUTES:

Mrs. Cyphers asked if anyone had any questions, comments, or concerns to the minutes of October 10, 2022, meeting. Hearing none, the minutes were declared to be approved.

OLD BUSINESS:

None

NEW BUSINESS:

Mrs. Cyphers introduced the topic, the 2022 fourth quarter finance report.

Mr. Schommer spoke on the packet provided for the highlights of the 2022 fourth quarter financial report. All items were reconciled. Cash positions are accurate to the close out of the fiscal year.

Mr. Schommer stated he could answer any questions in detail.

Mrs. Cyphers stated she reviewed them, and everything seem to be in order. It is her understanding that this going to become part of the Audit.

Mr. Schommer replied, yes. A quarterly financial report is provided, then this committee would recommend a report to council, and then council would approve.

Mrs. Cyphers asked if there were any other questions. None

RECORD OF PROCEEDINGS

Finance/Audit Committee

February 22, 2023

Item A.

Mrs. Cyphers made a Motion to approve the 2022 fourth quarter finance report.

Motion made by Mrs. Cyphers, Seconded by Mr. Havens.

Voting Yea: Mrs. Cyphers, Mr. Havens.

Motion Carries

OPEN DISCUSSION:

Mr. Schommer provided an update on staff projects and noted staff is continuing to provide documents for the financial statement that is being created for the Audit making sure the city is complying.

Mr. Havens asked Mr. Schommer if there are certain things on the finance side of the city that should be explored. Mr. Schommer replied in terms of the accounting, policy, and practice side to the finances of the city, everything is well set after a few changes. Weekly staff meetings, new accounting system and tools are in place.

Mr. Schommer also noted there will be future efforts beginning with community input to address the revenue and financial sustainability of city operations, specifically public safety.

Mr. Havens asked Mr. Schommer to elaborate on the focus groups. Mr. Schommer noted it starts with assembling the items spoken about and make it easy to understand and see, then identify the financial status and what are the concerns. He noted it will be important to understand current financial conditions in regard to the Police Fund, Fire Fund, and the Street Fund and bring these details to the focus groups to determine what is most important and what needs updated.

Mr. Havens asked where the focus groups come from. Mr. Schommer replied through the traditional method of outreach, community leadership, and stakeholders.

Mr. Havens asked when this process would start.

Mr. Schommer replied soon.

Mr. Havens asked, do you feel this would result to decide to or not to put a Levy on in November.

Mr. Schommer stated yes, it easily could.

Mr. Havens asked if previously or historically Bellbrook has done focus groups like this before.

Mr. Schommer replied, yes. We would involve the community as it is important to find out what our residents want and need in the city.

RECORD OF PROCEEDINGS

Finance/Audit Committee

February 22, 2023

Item A.

ADJOURNMENT:

Hearing no further business coming before the Committee, Mrs. Cyphers declared the meeting adjourned at 6:17 PM

Katherine Cyphers, Chair

Robert Schommer, Clerk of Council

City of Bellbrook

Uniform Guidance Policies

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Note 1 - The Excel version of these templates are included within this PDF. See the attachments section of the PDF.

PURPOSE OF THIS MANUAL:

The City of Bellbrook (the “City”) receives Federal funding from multiple Federal agencies. Federal awards are regulated by 2 C.F.R. 200, which is also referred to as the Uniform Guidance. This will be referred to as “UG” throughout this manual. The UG requires the City to implement policies and procedures to assist in compliance with Federal requirements. The City has generated the following policies to assist in Federal compliance which are linked within this manual:

- [Allowable costs \(Link: Exhibit A\)](#)
- [Time and effort \(Link: Exhibit B\)](#)
- [Procurement and purchasing \(Link: Exhibit C\)](#)
- [Cash management \(Link: Exhibit D\)](#)

In addition to these policies, the City has created this manual to better assist employees and management in understanding Federal requirements. Federal requirements are always changing and oftentimes, are difficult to interpret. The goal of this manual is to create one document our employees and management can access to find the information they need and aid in Federal compliance. The City Manager’s/Finance Director’s office will update this manual when necessary. Updates will be communicated to all pertinent employees and management. The guidelines discussed within this manual are considered “procedures” and are not approved by City Council or any Federal agency.

This manual will be broken down by each major compliance area. It is not meant to be all-encompassing but is meant to provide general guidance that applies to most circumstances the City would encounter. If ever a situation arises that you consider unusual and is not covered in this manual, bring this to the attention of the City Manager’s/Finance Director’s office.

ALLOWABLE COSTS:

The City receives Federal awards from multiple sources. Each Federal award comes with a set of stipulations determining what those awards can be spent on. Federal awards are typically received directly from the Federal government (e.g. U.S. Department of Transportation) or are passed through to the City from a state of Ohio agency (e.g. Ohio Department of Transportation). Each grant should have an **award agreement** which is received from the grantor (Federal government or awarding agency).

This **award agreement(s)** should include, but are not limited to, the following information:

- **Assistance Listing Number (ALN) number (previously the Catalog of Federal Domestic Assistance (CFDA))** – each grant has a ALN number assigned to it by the Federal government
- **Sub-recipients name** – this would likely be the City of Bellbrook
- **Passthrough number** – number assigned to the City by the Federal government or awarding agency to identify the grant
- **Period of performance** – this indicates the time period within which the funds must be incurred. For example, the award agreement might say “all awards must be incurred by December 31, 202X.” Incurred refers to an obligation that has taken place for the reception of goods or services. The typical liquidation period is not later than 90 days after the end of the funding period. For example, if the award agreement indicates costs must be incurred by December 31, 2022, the funds must be obligated by this date and liquidated by March 31, 2023.
- **Total awards** – this indicates the total funding the City will receive

For a cost to be **allowable**, it must generally meet the following basic criteria:

- Be necessary and reasonable for the performance of the Federal award
- Be a lawful expenditure under the requirements of the grant, the UG, and the City’s internal policies and procedures

The following is a list of grant awards the City commonly receives, including the City department that would likely oversee the award activity, where the grant is recorded, and typical allowable costs associated with these grants. This DOES NOT mean the City is currently receiving funding under these programs but is meant as a guide. If your grant is not included in the grants listed below, see the other federal awards section:

- **Community Development Block Grant:**
 - Purpose – provide annual grants on a formula basis to states, cities, and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low and moderate-income persons.
 - ALN - 14.228
 - Allowable costs, include but are not limited to:
 - Acquisition of real property, relocation and demolition, rehabilitation of residential and non-residential structures, construction of public facilities and improvements, such as water and sewer facilities, streets, neighborhood centers, and the conversion of school buildings for eligible purposes, public services with certain limits, activities relating to energy conservation and renewable energy

resources, and provision of assistance to profit-motivated businesses to carry out economic development and job creation/retention activities. These activities must meet benefit low and moderate-income persons, prevent or eliminate slums or blight, or address community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community for which other funding is not available.

- American Rescue Plan Act (ARPA):
 - Purpose – to provide relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses.
 - ALN - 21.027
 - Department – City Manager’s/Finance Director’s Office
 - Fund – 201, Local Fiscal Recovery
 - Allowable costs, include but are not limited to:
 - Replacement of lost revenue
 - Negative economic impact of the pandemic
 - Premium pay for essential workers
 - Broad investments in water, sewer, or broadband infrastructure
- Highway Planning and Construction:
 - Purpose - to (1) assist in the planning and development of an integrated, interconnected transportation system important to interstate commerce and travel by constructing, rehabilitating, and preserving the National Highway System (NHS), including Interstate highways, and other Federal-aid highways; (2) provide aid for the repair of Federal-aid highways following disasters; (3) foster safe highway design and improve bridge conditions; (4) to support community-level transportation infrastructure; and (5) to provide for other special purposes.
 - ALN - 20.205
 - Fund – 220, State Highway
 - Allowable costs, include but are not limited to:
 - Award-specific projects, typically involving construction (e.g., roadways, bridges)
- All other Federal awards:
 - Purpose – This is what the award is meant to accomplish. This will be included in the award agreement from the Federal government or pass-through agency. You can also view the award application for further documentation. If unclear, contact the City Manager’s/Finance Director’s Office.
 - ALN - This will be included in the award agreement. The format will be XX.XXX.
 - Allowable cost – This is what the awards can be spent on. If you do not see explicit guidance within the award agreement, there should be contact information (either email or phone number) included. Contact the Federal government or pass-through agency. If still unclear, contact the City Manager’s/Finance Director’s Office.

Unallowable costs - these are costs that are not specifically listed in the grant award documentation. Unallowable costs will differ for every grant. An example of unallowable costs is alcohol purchases. If ever unsure if an expenditure is allowable, contact the City Manager's/Finance Director's Office and/or the regulating agency (Federal government or awarding agency).

Internal control procedures over allowable costs - control procedures for Federal expenditures will be the same as control procedures over non-Federal expenditures. Departments identify the need to purchase goods or services and complete a purchase order requisition form in the system. The department head reviews and approves the purchase requisition in the system. Purchase requisitions are then submitted to the City Manager/Finance Director for approval. Once approved by the City Manager/Finance Director, the finance assistant generates the purchase order in the system. The City Manager/Finance Director approves purchase orders. When the department receives the goods and/or services, the invoice/packing slip is initialed by the department head indicating the receipt of the goods and/or services and that the price/amount on the invoice is "okay to pay." The department head submits the invoice to the finance department for payment. The finance assistant generates the checks to be signed by the City Manager/Finance Director and mails the checks. The City Manager/Finance Director signs the checks and the Administrative Assistant mails the checks. The check stub is attached to the invoice and is kept on file in the finance department. The Admin Assistant prepares voucher packets. The City Manager/Finance Director initiates and approves wire transfers. On a monthly basis, the City Manager/Finance Director generates reports to monitor the encumbrances and payments of funds, as well as reconciling the bank accounts. These reports, along with monthly bank reconciliations, help to ensure funds are properly encumbered, outstanding purchase orders are left open or closed (if need to be closed), positive fund balances are maintained, and so City Council can be informed of expenditures. City Council approves the financial reports at the monthly City Council Meeting.

For more information on allowable costs, see the City's official policy at [Exhibit A](#). The City is required by the UG to adopt a policy over allowable cost.

TIME AND EFFORT – PERSONAL SERVICES/FRINGE BENEFITS:

The compensation for personal services by the City includes all remuneration, paid currently or accrued, for services rendered during the period of performance under Federal awards, including but not necessarily limited to wages, salaries, and fringe benefits. The City will ensure compensation from a Federal award will not be in excess of a similar position paid from non-Federal funds.

It is uncommon for the City to pay employees from a Federal award; however, if personal services and/or fringe benefits are allowable under the award, the City must follow time and effort procedures to ensure the employee's time was spent on the purpose of the Federal award. City departments can use their own methods to track time and effort (i.e., detailed timesheets); however, the methods documented below can also be used.

Semi-annual certifications will be used when an employee's compensation is paid solely out of one Federal program. This also is applicable if an employee is paid partially from one Federal award and partially from non-Federal funds. This form will be completed every six months and will be completed after-the-fact. Therefore, the form should be completed in July to document compliance for the months of January – June and should be completed in January for the months of July – December. Documentation of time and effort must be complete as long as the employee(s) are being paid from the Federal award. This form should be signed by the Department Head and the employee(s) to verify each party's acknowledgement services were paid from Federal awards. A separate form may be completed for each employee paid from the Federal award, but one supervisor may sign a form covering multiple employees. A template of a semi-annual certificate is on the [page 7](#).

Personnel activity reports will be used when an employee's compensation is paid out of more than one Federal award. This is very unusual to the City, but if this situation arises, the departments involved, and the City Manager's/Finance Director's office should work together to determine the breakdown of the employee's time between each Federal award and non-Federal activity. At the end of each month, the involved departments will work together to determine the breakdown of the employee's activity for that month. This will always be done after-the-fact (e.g., an employee's actual time spent on each activity for January 2021 is used to determine the breakdown of pay for February 2021). This report will be signed by the employee and a representative from each department. The employee's pay for the following month will be based on this breakdown. This breakdown will be updated each month for the duration of the period the employee(s) is(are) being paid from the Federal awards and will be done after-the-fact. A template of a personnel activity report is on the [page 8](#).

Internal control procedures over time and effort – Documentation of time and effort must be maintained by the department head and provided to the City Manager's/Finance Director's office. A copy of time and effort documentation (semi-annual certification, personnel activity report, or other selected method such as a timesheet) will be maintained. The city uses a payroll company, Paychex, to process its payroll. Every part-time & full-time employee who is paid on an hourly basis is required to fill out a time sheet. A time sheet consists of the employee's name, department, pay period, days of the week, regular hours worked, overtime hours worked, comp time used, holiday pay, vacation pay, sick leave, earned vacation, total hours per pay period, supervisor signature. Every other Monday, the department heads will submit a summary of time sheets into the Finance Assistant for processing. All completed time sheets will be kept at the departmental office. The Finance Assistant will verify the mathematical accuracy of the information on the time sheet summary spreadsheet. Paychex is used by the City to generate payroll direct deposits.

The Finance Assistant inputs the regular hours, overtime hours and leave used into the Paychex system. Withholding amounts are automatically calculated by the system software. When amounts are agreed, the payroll information is sent electronically to Paychex to process the direct deposits. Reports showing information pertaining to gross pay, withholdings and net pay are available on-line. Employees can access their paycheck information on-line via Paychex. The Payroll Summary Sheets are submitted to the City Manager/Finance Director, who will sign the sheets indicating approval. The individual funds are updated in the computer system through general journal entry. All employees are paid on a bi-weekly basis and are paid through direct deposit. The Council members and City Manager/Finance Director are the only people on salary and are paid a set amount monthly. Police and Fire personnel are under a negotiated agreement. The City Manager/Finance Director or his/her Assistant modifies employee master files when necessary. During regular meeting, the City Council approves all master file modifications. The City Manager/Finance Director approves every payroll. Upon approval, Paychex will generate/distribute payroll checks and initiate direct deposits where applicable. City Manager/Finance Director reviews and approves the final payroll report. The Finance Assistant records all payroll expenses in the City's accounting system. The City Manager/Finance Director reconciles all payroll bank accounts on a regular basis. The City Council approves the financial reports at the monthly City Council meeting.

For more information on time and effort, see the City's official policy at [Exhibit B](#). The City is required by the UG to adopt a policy over time and effort.

Semi-Annual Certification

Grant Title:

Grant Year:

Funding Source:

Supervisor:

All employees who are paid in full or in part with Federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities (2 C.F.R. § 200.430). Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

I understand that the position(s) filled by the following employee(s) are supported entirely by funds from the Federal award listed above. I certify that 100% of the job duties of the employee(s) were related to activities in compliance with this grant award during the period from January 1, 2021, through June 30, 2021.

The information recorded on this form is true and correct to the best of my knowledge.

<u>Employee Name</u>	<u>Employee Position</u>	<u>Employee Signature</u>

Personnel Activity ReportEmployee: Jane SmithPosition: Federal Grant CoordinatorCertification Period: 01/01/21 through 01/31/21Type of Schedule: X Daily Weekly Biweekly Other:

Program or Cost Objective	Distribution of
Federal grant #1 (list the actual grant name here)	45%
Federal grant #2 (list the actual grant name here)	10%
Non-federally funded activity	45%
TOTAL	100%

I certify that I performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Jane Smith

 Employee Signature

02/03/21

 Date

I certify that I have first-hand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the certification period.

John Smith

 Supervisor Signature

02/03/21

 Date

PROCUREMENT:

The acquisition of goods or services with Federal monies must follow Federal procurement standards. Essentially, any non-personnel related item that is acquired with Federal funds must follow the City's procurement policy. The key to being compliant with Federal procurement requirements is documentation; for every procured contract, the City must document the reason for selecting a given procurement method and the reason for selecting a given vendor. The City follows the Ohio Revised Code (ORC) for competitive bidding, which establishes a \$75,000 threshold beginning on October 3, 2023. This threshold will increase 3% each year beginning in 2025; the annual threshold is set by the Director of the Ohio Department of Commerce and will be documented in **ORC section 9.17** (web link, [Section 9.17 - Ohio Revised Code | Ohio Laws](#)). Employees must review this ORC to determine the updated threshold or contact the City Manager/Finance Director. The bid thresholds discussed below for the five procurement methods will coincide with the annually updated ORC threshold.

There are a few key concepts to consider when going through the procurement process. These concepts are applied in each of the five methods of procurement.

- Estimated cost of procurement – City employees must develop their own estimate of the cost of procurement prior to receiving bids, proposals, or quotes. This will facilitate the selection of the correct procurement method. The estimate should be kept in the procurement records.
- Aggregate cost of purchase - this is the total cost to purchase goods or services. At no point should a City employee attempt to split-up purchases to avoid competition. If goods or services are likely to be purchased from a single vendor, this should be considered a single contract and procured accordingly using the methods discussed below. However, if it does make sense for multiple vendors to provide certain goods or services relating to a project, then each vendor should be considered a single contract, procured separately. The aggregate cost of a contract should be considered a single transaction. For example, if the City enters into an agreement for a vendor to provide services for \$2,000 per month, using Federal awards, the City will use the “small purchase method” as discussed below since the total contract cost is \$24,000 (\$2,000 x 12 months).
- Suspension and debarment – before a bid process can begin, City employees must verify that each vendor bidding on a Federally funded project is not “suspended or debarred.” This means the vendor is in good standing to participate in such projects. City employees must document the vendor is NOT suspended or debarred by searching the <https://sam.gov/SAM/> website. A print-screen of the search must be included within the bid documentation to verify all vendors are eligible.
- Procurement file – this is the documentation that supports the procurement process, which ultimately leads to the selection of a vendor. The procurement file **MUST** be maintained by each department. Files are saved in physical format with the City Manager/Finance Director. This will create a similar and familiar place for all procurement data to be stored relevant to each grant. The support included in the procurement file should include:
 - Rationale for the method of procurement
 - Selection of contract type
 - Public advertisement of procurement, if applicable
 - Contractor selection or rejection
 - The basis for the contract price

- [SAM.gov](#) search to ensure the contractors being considered are not suspended or debarred.
- Signed agreement between the City and the contractor.

There are five different methods of procurement the City can use:

- **Micro-purchase:** purchases of under \$10,000 per year. These purchases do not require multiple estimates or quotes; however, the City should do its best to distribute these purchases among available vendors. In other words, the City does not need to document the vendor selected. Purchases cannot be broken into separate purchase orders (PO) for the purpose of reducing the costs of each PO to less than \$10,000.
 - **Example:** The Police Department purchases computers, cables, and bags from a single vendor and the aggregate cost is \$6,750 (one bill/invoice). This would qualify as a single transaction and would fall under the micro-purchase method.
- **Small purchase:** purchases from \$10,000 to \$75,000 (check [Section 9.17 - Ohio Revised Code | Ohio Laws](#) for updated threshold) per year. This method is used for relatively simple and straightforward purchases. Council approval is also needed to give the City the authority to bid the purchase. The Council will ask for quotes from no less than three sources unless the purchase is for professional services, through a sole supplier, or in an emergency. Quotes can be written, verbal, or web based. Documentation should always be maintained. If quotes are verbal, documentation must be created and added to the procurement file for reference. City employees must document the reason for selecting a vendor, which should be based on a combination of price and performance. Most purchases using this method will be based on price; however, certain services, such as consulting services, should consider the vendor's ability to perform the service. Any purchases over \$25,000 require Council approval.

See [Exhibit E](#) for a template that City employees should use to document compliance with the small purchase method. This template is electronically available at request from the City Manager/Finance Director.

Competitive sealed bidding/formal advertising: purchases of \$75,000 (check [Section 9.17 - Ohio Revised Code | Ohio Laws](#) for updated threshold) and over per year, that lend itself to a firm fixed price contract and the selection of a successful bidder can be made principally on the basis of price. This method is typically used for construction projects. This method of procurement is uncommon to the City – if an employee believes this procurement method applies, they must first contact the City Manager/Finance Director's Office to get its approval before utilizing this method. A Request for Proposal (RFP) must be publicly advertised, and bids must be solicited from an adequate number of suppliers, but not less than two. The RFP should include the specifications and all pertinent information, defining the items or services to allow for the suppliers to properly respond. Bids must be publicly opened at the time and place described in the RFP. In the event a procurement is publicized and there is one response or less, follow the procedures below in the section titled noncompetitive proposals.

The City will utilize a scoring matrix to document compliance with this procurement method, which will be more heavily weighted toward price. See [Exhibit F](#) for a template that City employees can use to document compliance with competitive sealed proposals. However, if a department has another selection method, they use to document the vendor awarded the bid, they may use that method. Each vendor that submits a bid should be graded on a scale from 1 (poor) to 5 (superior) for each attribute. For cost, the lowest cost should receive a 5, the second lowest cost should receive a 4, and so on. If more than five vendors submit a bid, contact the City Manager/Finance Director's Office to determine an alternative scoring method for cost. The selection of bid requires council approval. This template is electronically available at request from the City Manager/Finance Director.

Competitive proposals/negotiation: purchases of \$75,000 (check [Section 9.17 - Ohio Revised Code | Ohio Laws](#) for updated threshold) and over per year, when the conditions of a sealed bid (discussed directly above) cannot be used (anything other than construction projects). This method of procurement is uncommon to the City – if an employee believes this procurement method applies, they must first contact the City Manager/Finance Director's Office to get its approval before utilizing this method. The selection of a successful bidder is based on factors other than price. This method is commonly used for professional services, such as architectural and engineering services. A Request for Proposal (RFP) must be publicly advertised, and bids must be solicited from an adequate number of suppliers, but not less than two. The RFP should include the specifications and all pertinent information, defining the items or services to allow for the suppliers to properly respond. In the event a procurement is publicized and there is one response or less, follow the procedures below in the section titled noncompetitive proposals.

The City will utilize a scoring matrix to document compliance with this procurement method, which will be more heavily weighted toward the ability to perform the task. See [Exhibit G](#) for a template that City employees can use to document compliance with competitive proposals. However, if a department has another selection method, they use to document the vendor awarded the bid, they may use that method. Each vendor that submits a bid should be graded on a scale from 1 (poor) to 5 (superior) for each attribute. For cost, the lowest cost should receive a 5, the second lowest cost should receive a 4, and so on. If more than five vendors submit a bid, contact the City Manager/Finance Director's Office to determine an alternative scoring method for cost. The selection of bid requires council approval. This template is electronically available at request from the City Manager/Finance Director.

Noncompetitive proposals: should be used only when the award of a contract is infeasible under the small purchase, competitive sealed bidding, and competitive proposal methods and one or more of the following conditions exist:

- The item is only available from a single source. The City must document the specific reasons why the good or service is only available from one specific vendor and maintain this documentation for support.
- Public need or emergency will not permit the delay which would result from competitive solicitation. Reason for the emergency should be maintained as support (i.e. Council resolution).

- The Federal awarding agency or pass-through entity expressly authorizes in writing (such as an email). Copy of the authorization should be maintained as support.
- After solicitation of a number of sources, competition is deemed to be inadequate. If the City goes through the RFP process for a competitive sealed bid or a competitive proposal (both discussed above) and only one response is received, the City should include this as documentation for the selection of that vendor. This assumes the vendor is willing and able to perform the work as specified in the RFP.

It is uncommon for a noncompetitive method to be used. If this situation arises, the employee should contact the City Manager/Finance Director's Office and obtain approval prior to contracting with the vendor. Support should be maintained to document why the procurement was noncompetitive and why the vendor was selected.

Internal control procedures over procurement - control procedures for Federal expenditures will be the same as control procedures over non-Federal expenditures. BEFORE the purchase process can begin, the department head requesting purchase must go through the procurement process, if Federal awards are involved. Once the appropriate vendor has been selected, the purchasing process can begin. The appropriate documentation MUST be maintained within the procurement file and be provided to the City Manager/Finance Director's Office before approval. After the procurement process is complete, the [internal control procedures over allowable costs](#) would be followed, as discussed on page 4 of this manual. The requisition must represent an "allowable" cost as indicated in the [Allowable Costs](#) section. The department head or the City Manager/Finance Director's office must perform a search to ensure the vendor is not suspended or debarred through SAM.gov; the vendor must also be registered on SAM.gov. Documentation must include the items discussed in the "procurement file" section on page 9 of this document. Any purchases over \$25,000 require Council approval.

For more information on procurement, see the City's official policy at [Exhibit C](#). The City is required by the UG to adopt a policy over procurement.

CASH MANAGEMENT:

Federal awards received by the City must be spent in a timely fashion. Federal requirements attempt to minimize the time between the receipt of Federal funds and the expenditure of Federal funds by the City. The award agreement will typically indicate if the grant is funded on an advance basis or reimbursement basis. These two methods are further discussed below:

- **Advance basis:** Under this basis, the City receives the funding from the Federal government or pass-through agency “before” the disbursement occurs. If this method is used, the disbursement by the City must happen as close to the date the funds are received as administratively possible. Typically, the disbursement of Federal funds should occur within 30 days of receipt. In other words, the City should spend the money within 30 days of receiving it.
- **Reimbursement basis:** under this basis, the City receives funding from the Federal government or pass-through agency “after” the disbursement occurs. In other words, the City must spend the funds on an allowable cost and then request for reimbursement. Typically, the Federal government or pass-through agency will request support be submitted by the City to ensure the reimbursement is for an allowable cost. If approved, the reimbursement will occur. The City “must” maintain support showing the cost for which reimbursement was requested was paid prior to the date reimbursement was requested.

Internal control procedures over cash management – Control procedures for Federal receipts will be the same as control procedures over non-Federal receipts. The request for payment from a Federal government or pass-through agency will typically stem from the department overseeing the grant. The first thing a department employee should do is read the award agreement to verify the method for requesting Federal funds – either advance basis or reimbursement basis. When Federal funds are received, they should be reported to the City Manager/Finance Director, along with any other funds received by the department. Be sure to document the source of the funds so the City Manager/Finance Director knows they’re federal in nature. At the end of each day, or in the amount of time required by ORC, the department will complete a deposit slip and deposit the money to the bank. The Finance Assistant keeps a copy of the support provided by the department and writes the pay-in receipt number on the support if all information appears correct and the receipts have been issued. The Treasurer Clerk will scan the checks (the scanned checks are automatically deposited without having to go to the bank) and attach the deposit ticket, bank validation, and pay-in receipt along with any other applicable support. This verifies that all items match and are properly accounted for. A copy of the bank validation is also given to the City Manager/Finance Director’s office after each deposit is made. These are maintained by the Finance Assistant by month. At the end of each day the receipt batch for that day is posted – this includes all individual pay-in receipts processed for the given day. Reports are periodically provided to the City Council for their review and approval within the minutes. At the end of each month, the City Manager/Finance Director completes a bank reconciliation.

For more information on cash management, see the City’s official policy at [Exhibit D](#). The City is required by the UG to adopt a policy over cash management.

OTHER FEDERAL ITEMS:

Noncompliance – what to do if you think you’re not compliant with the grant requirements:

Noncompliance can arise from internal review (City internal control procedures) or from external review (audit). If a department believes they’ve been noncompliant with the stipulations of an award agreement, the first thing they should do is refer to the award agreement and pinpoint the potential area of noncompliance. The next step is to contact the City Manager/Finance Director’s office to get its opinion on the matter. The departments should work together to determine the course of action to be taken. The most important element of this process is “communication.” Noncompliance happens – it’s always best to face it head-on and learn from it. After the departments develop a plan, the department will likely get in touch with the regulating agency (likely the Federal government or Ohio pass-through agency). The regulating agency will likely provide guidance on what the City can do to rectify the situation. If noncompliance is discovered internally, the departments should also inform any outside auditors of the situation, as well as the steps the City has taken to correct the issue.

Noncompliance can lead to a loss of future grant funding; therefore, it’s important to always be familiar with the award requirements to assist in compliance. Try to be proactive with questions regarding compliance. If you are ever uncertain on any element of a Federal award, discuss this with the City Manager/Finance Director’s office before taking action.

Equipment/real property:

It is unusual for the City to acquire equipment/real property with Federal awards. Departments should “not” use Federal awards to purchase or acquire equipment/real property unless specifically mentioned within the award agreement (e.g., Fire Truck). Equipment is any tangible personal property having a useful life of more than one year and having a per-unit acquisition cost of more than \$5,000. Real property means land, including land improvements and structures, but excludes moveable machinery and equipment.

The acquisition of equipment/real property is typically an “unallowable” use of Federal funds, unless the department has the prior “written” approval of the Federal awarding agency or pass-through entity. If you plan to use Federal funds to purchase equipment/real property, contact the City Manager/Finance Director’s office first to determine if the purchase is allowable.

If the City acquires equipment with Federal funds, a physical inventory must be completed every two years. If equipment is acquired, the following information must be kept within the property records:

- Description of the property
- A serial number or other ID number
- Source of funding (including the Federal Award Identification Number – FAIN)
- Who holds title
- Acquisition date
- Cost of property
- Percentage of Federal participation in the acquisition
- Location
- Use and condition of property

The disposition of equipment/real property that was acquired with Federal funds typically occurs after the project is complete; however, this is also unusual to the City. If the book value of the asset is “less” than \$5,000, the City department can retain, sell, or dispose of the asset without further involvement of the Federal awarding agency. If the book value of the asset is “more” than \$5,000, the City department must:

- Request disposal instructions from the Federal awarding agency. The Federal awarding agency must respond within 120 days.
 - If instructions “are” received, the City department must follow these instructions.
 - If instructions “are not” received, the asset can be retained, sold, or disposed.
 - If sold – the federal participation percentage of the proceeds must be paid to the Federal awarding agency. For example, the City spent \$250,000 to purchase a piece of equipment. Federal funds paid for \$125,000 of the asset (50%) and the City paid the other \$125,000. The asset was later sold for \$25,000; therefore, the Federal awarding agency would be entitled to \$12,500.
 - If retained – the federal participation percentage of the “book value” must be paid to the Federal awarding agency.
- The City department may transfer title to the Federal awarding agency, or an eligible third-party.

Subrecipient monitoring:

A subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program but does not include an individual that is a beneficiary of such program. For example, the City can be a subrecipient of ODOT. ODOT receives funding from the U.S. Department of Transportation and passes those Federal funds through to the City. This relationship is known as a pass-through grant. If the City provides Federal funding to another local government to assist in carrying out the purpose of the grant, the other local government is likely a subrecipient. For example, the City can have subrecipients through a Community Development Block Grant program. If the City enters a subrecipient relationship with another entity, the City must establish an agreement with the other entity that identifies the subaward and the applicable requirements. The City must also monitor the subrecipient to ensure the Federal awards are used for authorized purposes.

Characteristics of a subrecipient include:

- Determines who is eligible to receive Federal assistance.
- Has its performance measured in relation to whether objectives of a Federal program were met.
- Has responsibility for programmatic decision making.
- Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
- In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

It is unusual for the City to enter a subaward arrangement with another entity. If you feel you have a potential subrecipient, you should first contact the City Manager/Finance Director's office to discuss. Also, you must follow 2 CFR 200.331 – 200.333 (Link: [Subrecipient Requirements](#)).

Travel Costs:

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the City. These costs can be charged as direct costs to the grant if they are necessary and reasonable, and included in the grant agreement (see the [allowable costs](#) section of the manual). Travel costs must follow the City's travel policy and be approved by the Department Head. Also, if Federal funding is involved, the travel costs must "additionally" be approved by a member of the City Manager/Finance Director's office to ensure allowability under the grant.

It is unusual for the City to incur travel costs as a Federal expenditure. However, if you feel certain travel expenses are eligible as a Federal expenditure, you must follow 2 CFR 200.474 (Link: [Travel Costs](#)).

Applying for a new Federal grant:

If a department decides to apply for a new grant, the department should email the City Manager/Finance Director's office to make them aware. Email is the preferred method of communicating a new grant because it creates a support trail that can be referenced. This also allows the City to get prepared for the grant and assists in overall compliance. Once the grant is awarded, the department must send a signed copy of the grant agreement to the City Manager/Finance Director's office and should keep a copy for themselves as well. This agreement is important because it lays out the purpose of the grant and the compliance requirements. The involved departments will create a separate account code to track the Federal activity, which will also aid in preparing the SEFA (discussed directly below).

If a department has any questions during the application process, they're encouraged to reach out to the City Manager/Finance Director's office.

Preparing the Schedule of Expenditures of Federal Awards (SEFA):

Per the UG, the City is required to prepare its own SEFA. This SEFA is provided to the City's audit team each year, so accuracy is important! If total Federal expenditures during the fiscal year exceed \$750,000, the City is required to undergo a single audit. It's important we have the participation of all departments to ensure the City's SEFA is complete and accurate. The SEFA must cover the same period as the financial report, which for the City is January 1 – December 31 of the applicable year. The SEFA will be presented on a "cash" basis and will use information available through the City's accounting system and the information provided by each department. Each department is required to provide the grant agreement(s) and a complete list of Federal disbursements for the applicable period. The grant agreement should include the Federal agency or pass-through agency, the name of the grant, the amount awarded, the ALN and it should be signed. Support for the Federal disbursements can include system reports, invoices, or any other correspondence with the Federal government or vendors used. The City Manager/Finance Director's office will prepare this schedule but may reach out to the departments if further clarification is needed.

EXHIBIT A

ALLOWABLE COSTS POLICY

POLICY:

The purpose of this policy is to ensure that allowable costs are expended and accounted for by the City in accordance with procedures for expending and accounting for federal funds that flow directly from the federal government or through another agency (i.e. Ohio Department of Transportation). In addition, the state's and the City's other financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

I. PROCEDURE SUMMARY

This procedure sets the standards that govern the performance of the City officers, employees, and agents in managing all allowable costs per Uniform Guidance 2 CFR Part 200. Federal requirements will apply unless state or county requirements are more restrictive.

II. PROCEDURE STEPS

Except where otherwise authorized by statute, cost must meet the following general criteria in order to be allowable under Federal awards;

1. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under the principles in 2 CFR part 200, subpart E. To determine whether a cost is reasonable, consideration shall be given to:
 - a. Whether a cost is a type generally recognized as ordinary and necessary for the operation of the City or the proper and efficient performance of the Federal award;
 - b. The restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, State, local, tribal and other laws and regulations;
 - c. Market prices for comparable goods and services for the geographic area;
 - d. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and
 - e. Whether the cost represents any significant deviation from the established practices or City Council policy which may increase the expense.
2. Conform to any limitations or exclusions set forth in 2 CFR part 200, subpart E or in the Federal award as to types or amount of cost items.
3. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the City.

4. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
5. Be determined in accordance with generally accepted accounting principles (GAAP), except, for State and local governments and Indian tribes only, as otherwise provided for in 2 CFR part 200.
6. Not be included as a cost or used to meet cost-sharing or matching requirements of any other federally financed program in either the current or a prior period.
7. Be net of all applicable credits that result from transactions that reduce or offset direct or indirect costs (e.g. purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates and adjustments for overpayments or erroneous charges).
8. Be adequately documented.

Principles that apply whether or not a particular item of cost is treated as a direct cost or indirect (F&A) cost, in addition to the requirements listed above are set forth in 2 CFR sections 200.420 through 200.476 and can be found through the following link: [Allowable Cost Provisions](#). Failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable; rather, determination of allowability in each case should be based on the treatment provided for similar or related items of cost and the principles described in 2 CFR part 200. In case of a discrepancy between the provisions of a specific Federal award and the provisions in Exhibit A, the Federal award governs.

III. ALLOCABLE COSTS

A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with the relative benefits received. This standard is met if the cost:

- 1) Is incurred specifically for the Federal award;
- 2) Benefits both the Federal award and other work of the City and can be distributed in proportions that may be approximated using reasonable methods; and
- 3) Is necessary to the overall operation of the City and is assignable in part to the Federal award in accordance with the principles in 2 C.F.R. Part 200, Subpart E.

IV. SELECTED ITEMS OF COST

The City shall follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E when charging specific expenditures to a Federal grant. When applicable, City staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, Federal, State and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and City personnel should follow those rules as well.

V. DIRECT COSTS

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs. See [200.414](#) for more information regarding indirect (F&A) costs.

Identification with the Federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award.

The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
4. The costs are not also recovered as indirect costs.

VI. COLLECTION OF UNALLOWABLE COSTS

Payments made for costs determined to be unallowable by either the Federal awarding agency, cognizant agency for indirect costs, or pass-through entity, either as direct or indirect costs, must be refunded (including interest) to the Federal Government in accordance with instructions from the Federal Agency that determined the costs are allowable unless Federal statute or regulation directs otherwise.

VII. REQUIRED CERTIFICATIONS

To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the City, which reads as follows: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

VIII. PERIOD OF PERFORMANCE

All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification ("GAN"). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. For direct grants, the period of performance is generally identified in the GAN. In the case of a State-administered grant, obligations under a grant may not be made until the grant funding period begins or all necessary materials are submitted to the granting agency, whichever is later. In the case of a direct grant, obligations may begin when the grant is awarded, unless an agreement exists with the Federal agency or the pass-through entity to reimburse for pre-approval expenses. For both State-administered and direct grants, regardless of the period of performance, the City shall liquidate all obligations incurred under the award not later than ninety (90) days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consequently, the City shall closely monitor grant spending throughout the grant cycle.

IX. RESPONSIBILITIES

The City Department Heads have final authority and oversight of allowable costs policies and procedures for their department. However, the City Department Heads may assign any department member with the responsibility of the policy and procedure, quality service monitoring and outcome measures.

X. IMPLEMENTATION PLAN FOR POLICY STATEMENT

Immediately.

XI. ASSOCIATED INFORMATION/FORMS

- Federal Uniform Guidance (UG)
- Code of Federal Regulations, §200.420 through §200.476
 - Link: [Allowable Cost Provisions](#)

EXHIBIT B

TIME AND EFFORT POLICY

POLICY:

The purpose of this policy is to ensure that compensation for personnel services by the City includes all remuneration, paid currently, or accrued, for services rendered during the period of performance under Federal awards, including but not necessarily limited to wages, salaries, and fringe benefits. The costs of such compensation are allowable to the extent that they satisfy the specific requirements under Uniform Guidance 2 CFR Part 200 and the total compensation for individual employees is reasonable, follows an appointment made in accordance with the City's laws and rules and meets requirements established by Federal law, and are supported by certifications.

I. PROCEDURE SUMMARY

This procedure sets the standards that govern the performance of the City officers, employees, and agents in managing compensation for personnel services. Federal requirements will apply unless state or City requirements are more restrictive.

II. PROCEDURE STEPS

Employees who are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employee worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee and supervisory official having first-hand knowledge of the work performed by the employee.

Employees who work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets Federal standards. Documentary support will be required for employees that work on:

- 1) More than one Federal award
- 2) A Federal award and a non-Federal award
- 3) An indirect cost activity and a direct cost activity
- 4) Two or more indirect activities which are allocated using different allocation bases
- 5) An unallowable activity and a direct or indirect cost activity

III. RESPONSIBILITIES

The City Department Heads have final authority and oversight of Time and Effort policies and procedures for their department. However, the City Department Heads may assign any department member with the responsibility of the policy and procedure, quality service monitoring and outcome measures.

IV. IMPLEMENTATION PLAN FOR POLICY STATEMENT

Immediately.

V. ASSOCIATED INFORMATION/FORMS

- Federal Uniform Guidance (UG)
- Code of Federal Regulations, §200.430, Compensation—Personal Services
 - Link: [Time & Effort](#)

PROCUREMENT AND PURCHASING POLICY

POLICY:

The purpose of this policy is to ensure that procurement standards are followed by the City in awarding, recommending, approving, and monitoring contracts, purchases of goods and services, and grants related to federal awards. This policy will ensure that all purchases made from federal awards are properly authorized, approved, and accounted for according to Uniform Guidance 2 C.F.R. Part 200.

I. PROCEDURE SUMMARY

This procedure sets the standards that govern the performance of the City officers, employees, and agents engaged in awarding, recommending, approving, monitoring, and administering contracts, other purchases of goods and services, and grants related to federal awards. Federal requirements will apply unless City or state requirements are more restrictive.

II. PROCEDURE STEPS

Section I - Procurement Standards

A. Preface

Uniform Guidance requires that each City establish written acquisition standards to ensure that all purchase of goods and services are performed in accordance with applicable federal and state statutes, federal regulations, state administrative rules, and local policies.

This policy will ensure that the City satisfies the specific requirements under Uniform Guidance 2 CFR Part 200. All acquisitions of goods or services by the City utilizing federally awarded monies must be made in accordance with the requirements of this plan.

B. Applicable Law

This plan was written in accordance with applicable federal and state statutes, federal regulations, state administrative rules, and local policies, including, but not limited to:

- Federal Uniform Guidance (UG)
- Code of Federal Regulations §200.317-200.327 (see link to the guidance at the end of this policy)

The City will comply with all directives of applicable federal and state statutes, federal regulations, state administrative rules, and local policies. In the event of changes in applicable federal and state statutes, federal regulations, state administrative rules, and local policies subsequent to the adoption of this plan, the City must comply with the applicable law notwithstanding the fact that this plan may not have yet been revised to reflect such changes.

C. Procurement Authority

The City shall act in accordance with the applicable law, good administrative practice and sound business judgment. In addition, all officers, employees and agents of the City, when acting for or on behalf of the City, must act in accordance with the applicable law, good administrative practice and sound business judgment.

The City will provide for settlement of all contractual and administrative issues arising out of procurements entered into in support of local, state and/or federal grants. The City will refer all violations of law to local, state or federal authorities having proper jurisdiction.

Section II - Standards of Conduct

A. Fiduciary Responsibilities/Prudent Judgment

Maintaining the integrity of public procurement is crucial in preventing fraud and abuse of public funds. All officers, employees and agents of the City, when acting for or on behalf of the City, have a responsibility to act with prudent judgment in purchasing matters and shall not abuse their positions in making decisions as to the administration of the procurement function. All the City officers, employees and agents shall comply with the requirements of this plan and the prescribed standards of conduct in awarding, recommending, approving, monitoring, and administering contracts and purchases.

B. Legal Restrictions

All officers, employees and agents of the City, as a matter of policy, must comply with all directives found in the foregoing legal requirements without regard to whether they are specifically referenced in this plan.

Ohio Ethics Law - All officers, employees and agents of the City must comply with the requirements of the Ohio ethics law and Ohio law pertaining to offences against justice and public administration, including, but not limited to, Sections 102.03, 102.04, 2921.42 and 2921.43, Revised Code.

The statutes are available online at www.ethics.ohio.gov. Educational information related to the Ohio ethics laws may be found online at <https://www.ethics.ohio.gov/education/index.html>. In addition, if any officers, employees, or agents of the City are uncertain of the propriety of a specific course of action they may consult with the City Attorney. Ethics information regarding specific proposed actions may also be obtained from the Ohio Ethics Commission staff on a prospective basis by calling (614) 466-7090.

Gifts and Gratuities - No officer, employee or agency of the City may solicit or accept gratuities, favors, or anything of value as defined in Section 1.03, Revised Code, from anyone doing business with or seeking to do business with, or regulated by the agency, including contractors, vendors, and potential contractors and vendors.

Conflict of Interest - No officer, employee, or agent, of the City departments may participate in the selection, award, recommendation, approval, monitoring, or administration of any contract or purchase if a real, potential, or apparent conflict of interest could arise. A conflict of interest could arise if any of the following individuals or organizations has a financial, personal, or other interest in the individual or company selected for the award of a contract, purchase, or grant:

1. Officers, employees, agents or any member of their immediate families;
2. The officers', employees', or agents' business associates or partners;
3. Any organization for which any of the above is an officer, employee or agent; and
4. Any organization which employs or is about to employ the officer, employee, or agent or a member of the officers', employees' or agents' immediate families or business associates.

Officers, employees or agents must immediately notify their supervisor or principal whenever they identify a real, potential, or actual conflict of interest on their part. It is the policy of the City under such circumstances to relieve the employee from further participation in selection, award or administration of any procurement or resulting contract which presents a conflict of interest.

Personal Interests - No officer, employee or agency of the City may:

- Sell, attempt to sell or act in a representative capacity for a vendor or other person attempting to sell goods or services to the City;
- Sell or attempt to sell any goods or services to other grant agencies;
- Solicit or accept employment from anyone doing business with any of the grant agencies unless the officer, employee or agent completely withdraws, with the approval of the City from all activities of the agency regarding the party offering employment.

Officers, employees and agents of the City and their immediate family members and business associates are prohibited from voting, authorizing, recommending or in any other way using their position to secure approval of the City contract or purchase in which the officer, employee, a member of their immediate family, or anyone with whom they have a business or employment relationship, has an interest.

Officers, employees and agents of the City and their immediate family members and business associates are prohibited from benefiting from any contract or purchase authorized or approved by the City unless all criteria set forth in Section 2921.42, Revised Code, are met.

Officers, employees, and agents of the City may not act in a representative capacity, in any manner, before a public agency on behalf of any contractor or other person on any matter in which the employee personally participated through decision, approval, disapproval, recommendation or other substantial exercise of administrative discretion.

Contract/Vendor Restrictions - No contractor, individual, company or organization seeking a contract or seeking to sell goods or services to the City will promise or give to any agency officer, employee, or agent anything of value, including employment or promise of employment within the scope of his or her job duties. No contractor or individual, company or organization seeking a contract or grant or seeking to sell goods or services to the City will ask an officer, employee, or agent of the City to violate any of the code of standards of conduct requirements. Contractors acting on behalf of the City will refrain from activities which could result in violations of this rule.

The City contracts shall contain provisions requiring the contractor to refrain from promising or giving to any agency officer, employee, or agent anything of value that is of such a character as to manifest a substantial and improper influence upon the officer, employee, or agent with respect to the officer's, employee's, or agent's duties, to agree that it will not solicit the City officers, employees, or agents to violate the City's code of standards of conduct or Sections 102.03, 102.04, 2921.42 or 2921.43, Revised Code, and to refrain from conflicts of interest, whether direct or indirect.

Contracts of the City shall include a certification by the contractor that it follows and will maintain compliance with the requirements of Sections 102.03, 102.04, 2921.42, and 2921.43 of the Revised Code and the portions of the City code of standards of conduct applicable to contractors, and that the contractor will promptly notify the City of any newly arising conflicts of interest or potential violations of state ethics laws.

Consequences - Officers, employees, and agents of the City and contractors in violation of Sections 102.03, 102.04, 2921.42 or 2921.43, Revised Code, may be prosecuted for criminal violations. Any contractor who violates the requirements of this code of conduct or of Sections 102.03, 102.04, 2921.42 or 2921.43, Revised Code, is subject to having the related contract terminated or having the City refuse to enter a contract. The City will enforce the requirements contained in this written code of standards of conduct with penalties, sanctions, or disciplinary actions, including suspension or removal, when a City officer, employee, agent, or contractor violates the code of standards of conduct.

The signature of any the City officer, employee or agent on a requisition, invoice, or other document requesting or approving the purchase of or payment for purchases of goods or services shall be a certification of compliance with the requirements and prohibitions of this plan.

Section III – Open and Free Competition

Procurement of goods and services must be conducted in a manner that provides maximum open and free competition for every purchase sought. All procurement transactions will be conducted in a manner providing full and open competition consistent with the standards of the Uniform Guidance. Contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals will be excluded from competing for such proposals. Where no competition exists or it is not prudent to solicit competitive bids, a determination must be made and documented explaining why the lack of competition was necessary and reasonable. Situations restrictive to open and free competition include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Non-competitive pricing practices between firms or between affiliated companies;
- Non-competitive awards to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a “brand name” product instead of allowing “an equal” product to be offered; and

- Any arbitrary action in the procurement process.

All procurements, regardless of the procurement method used, must include:

- A clear and accurate description of the technical requirements to be procured. The description may not contain features which unduly restrict competition. It may include a statement of the qualitative nature of the material, product, or service to be procured, and when necessary, set forth the minimum essential characteristics and standards to which it must conform to satisfy its intended use. Detailed products specifications should be avoided if possible. When it is impractical or uneconomical to make a clear and accurate description of technical requirements, a "brand name or equal" description may be used to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by bidders must be clearly stated;
- Identify all requirements that vendor must fulfill and all other factors to be used in the selection evaluation;
- Officers, employees, and agents of the City must ensure that all pre-qualified lists of persons, firms or products used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Officers, employees and agents of the City may not preclude potential bidders from qualifying during the solicitation period;
- All proposed procurements must be reviewed by the City Manager/Finance Director's office to avoid purchase of unnecessary or duplicative items. Performance of this review must be documented and maintained within the City Manager/Finance Director's office records.
- To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal Government, the City is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services. However, purchasing cooperatives, such as state purchasing, should be compared to other vendors that can also provide the good or service. Intergovernmental agreements and inter-entity agreements sometimes seek to benefit the entire group, which may not be in the best interest of the City.
- The City is encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions.

Section IV - Equal Opportunity

Federal and state procurement standards require that small and minority-owned business be given every opportunity to compete equally with other businesses, including making special efforts to solicit bids and proposals from such firms. However, favored treatment in authorizing contracts is not allowed.

The City officers, employees, and agents shall make efforts to utilize small, minority and women's business enterprises and labor surplus area firms when they are potential resources for supplies, equipment, construction, and services. Preference for such otherwise qualified contractors may be given, for example, by selecting the disadvantaged organization in the case of tie bids and setting certain conditions under which such contractors will be encouraged to bid. These conditions may include:

- Placing qualified small and minority businesses, and women's business enterprises on solicitation lists, and assuring that those businesses are solicited whenever they are potential resources;
- Dividing total requirements into small tasks or quantities to permit maximum small and minority businesses and women's business enterprises participation when economically feasible. When tasks are divided to allow small businesses and women's business enterprises to compete, the separation cannot be done to avoid competitive bidding requirements;

- Establishing delivery schedules which will encourage participation by small and minority businesses, and women's business enterprises where the requirement permits;
- Using the services and assistance of the United States Small Business Administration, the Office of Minority Business Development Agency of the U.S. Department of Commerce, the Community Services Administration, and other entities, as appropriate;
- Requiring the prime contractor to take affirmative steps as listed in this section if any subcontracts are to be let; and
- Encourage contracting with consortiums of small business and minority-owned firms and women's business enterprises when a contract is too large for one of these firms to handle individually.

Section V - Methods of Procurement

The City shall use one of five methods of procurement when purchasing supplies, equipment, and services:

- Micro-purchases;
- Small Purchase Procedures;
- Competitive sealed bids;
- Competitive proposals; and
- Noncompetitive proposals (sole source).

A. Micro-Purchase Procedures

The micro-purchase procedures method of procurement will be used:

- Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold of \$10,000, as established by the City.
- To the extent practicable, the City must distribute micro-purchases equitably among qualified suppliers.
- Micro-purchases may be awarded without soliciting competitive quotations if the City considers the price to be reasonable.

B. Small Purchase Procedures

The small purchase procedures method of procurement will be used:

- When making relatively simple and informal purchases where price is the overriding factor, and which involve standardized products or services (e.g., office equipment and supplies) costing in the aggregate not more than \$75,000 (check [Section 9.17 - Ohio Revised Code | Ohio Laws](#) for updated threshold) annually. Such procurements shall be affected by obtaining price or rate quotations from an adequate number of qualified sources, but not less than three sources; and
- For relatively simple and straightforward purchases which do not cost more than the simplified acquisition threshold where price is not the overriding factor and where relative quality, and performance must be evaluated (e.g., consultant services). Such procurements shall be affected by obtaining proposals from an adequate number of qualified sources, but not less than three sources.

The splitting of purchases that exceed the small purchase limit into several small purchases merely to be able to use the small purchase method is prohibited. Such split purchases will be considered unauthorized and disallowed.

For each procurement using small purchase procedures, an authorized officer, employee or agent of the City must evaluate the quotations obtained and determine the successful vendor. The officer, employee or agent performing the evaluation must summarize the evaluation factors used and their relative importance.

The procurement must be made from the responsible source whose quotation is most advantageous to the program, with price and other factors as reasonable being considered.

Purchases of \$25,000 or above require Council approval.

C. **Competitive Sealed Bidding/Formal Advertising**

Competitive sealed bidding, also known as formal advertising, is the method of procurement used when all the following conditions exist:

- Aggregate cost of the contract exceeds \$75,000 (check [Section 9.17 - Ohio Revised Code | Ohio Laws](#) for updated threshold);
- Procurement lends itself to a firm fixed price contract;
- Two or more responsible suppliers are willing and able to compete effectively.
- The item or service can be supplied by the vendor;
- The selection of the successful bidder can be made principally based on price; and
- A complete, adequate, and realistic specifications or purchase description is available, e.g., the Request for Proposal (RFP).

Where this method of procurement is used, City policy requires:

- An RFP must be publicly advertised, and bids solicited from an adequate number of known suppliers, providing them with sufficient time prior to the date for opening of the bids;
- The RFP must include specifications and pertinent attachments, defining the items or services in order for bidders to properly respond;
- Bids must be publicly opened at the time and place prescribed in the RFP; and
- A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder.

Where specified in bidding documents, factors such as discounts, transportation costs and life cycle costs shall be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken.

Any or all bids may be rejected if there is a sound documented reason.

Purchases of \$25,000 or above require Council approval.

D. Competitive Proposal/Negotiation

Competitive proposals shall be used where conditions are not appropriate for the use of competitive sealed bids, small purchase procedures or noncompetitive proposals.

A competitive proposal process is normally conducted with more than one source submitting an offer, either a fixed price or cost reimbursement type contract is awarded, and the following conditions are met:

- Aggregate cost of the contract exceeds \$75,000 (check [Section 9.17 - Ohio Revised Code | Ohio Laws](#) for updated threshold);
- The complex and technical nature of the procurement cannot be described in bid specifications; and
- It is logical to award a contract on factors other than price.

This process of conducting competitive proposals is similar to conducting competitive sealed bidding and includes:

- Proposals must be solicited from an adequate number of qualified sources to permit reasonable competition consistent with the nature and requirements of the procurement. The RFP must be publicized and identify all evaluation factors and their relative importance. Any response to public requests must be considered to the maximum extent practical;
- The RFP must identify all significant evaluation factors, including price or cost where required, and their relative importance;
- The City shall provide mechanisms for technical evaluation of the proposals received, determinations of reasonable proposals for the purpose of written or oral discussions, and selection for award;
- The award may be made to the responsible vendor whose proposal will be most advantageous to the City, price and other factors considered. Unsuccessful vendors shall be notified promptly; and
- The City may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitor's qualifications are evaluated, and the most qualified competitor is selected, subjected to negotiation of fair and reasonable compensation. This method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services even if A/E firms are potential source to perform the proposed effort.

Purchases of \$25,000 or above require Council approval.

E. Noncompetitive Proposal - General

The noncompetitive proposal process may be used only when the award of a contract is infeasible under small purchase procedure, competitive sealed bidding, or competitive proposals and **one or more** of the following conditions exist:

- Only one source of the product or service exists;
- The public exigency or emergency will not permit the delay which would result from competitive solicitation;
- The Federal awarding agency or pass-through entity expressly authorizes noncompetitive

proposals in response to a written request from the City;

- After solicitation of a number of sources, a determination is made that competition is inadequate. This includes circumstances where no acceptable bids have been received after an attempt to use competitive sealed bidding/formal advertising or no acceptable proposals have been received after an attempt to use competitive proposals/negotiation; or
- The purchases are for equipment or services where the prices are established by law for technical equipment requiring standardization and interchange ability of parts with existing equipment.

A written justification must be prepared to show why a competitive procurement methodology (small purchase procedures, competitive sealed bids, or competitive proposal/negotiation) was not used.

In the absence of an emergency, documentation must be maintained of any attempts to solicit competition. Such documentation must include:

- A copy of any public advertisement;
- A list of providers contacted;
- Copies of all letters received from prospective bidders or proposers, including those indicating a lack of interest in competing for the contract;
- Cost analysis, the projections of the data, and the evaluation of the specific elements of costs and profit. Independent estimates must be made before receiving bids or proposals; and
- Any other materials which would justify use of noncompetitive procurement.

Noncompetitive proposals require the mutual discussion and arrangement of terms of a transaction or agreement for the purpose of arriving at a common understanding of contract essentials such as technical requirements, schedules, prices, and terms.

Section VI – General Requirements

A. Contract cost and price analysis

Either a cost or a price analysis must be performed in connection with every procurement action in excess of the simplified acquisition threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation.

A cost analysis must be performed when the bidder is required to submit the elements of the estimated cost, e.g., under professional consulting and architectural engineering services contract. A cost analysis is also required when adequate price competition is lacking, and for sole source procurements, including procurements on the basis of catalog or market price of commercial product sold in substantial quantities to the general public or based on prices set by law or regulation. A price analysis will be used in all other instances to determine the reasonableness of the proposed contract price.

When appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. Breaking out procurements should only be done to obtain a more economical price and may not be done to avoid procedural requirements.

The City officers, employees and agents must negotiate profit as a separate element of the price for each contract in which there is no price competition and, in all cases, where cost analysis is performed, except that government entities are prohibited by law from receiving a profit. To establish a fair and reasonable

profit, consideration will be given to the complexity of the work to be performed, the risk borne, by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

Costs or prices based on estimated costs for contracts under grants will be allowable only to the extent that costs incurred, or cost estimates included in negotiated prices are consistent with federal cost principles. Grantees may reference their own cost principles that comply with the applicable federal cost principles.

The cost plus a percentage of cost and percentage of construction cost methods of contracting shall not be used.

B. General Procedural Requirements

The following general procedural requirements are applicable to all procurements utilizing federal monies:

- State purchasing contracts -
 - To participate in state purchasing contracts, a certified copy of a resolution by the City Council must be filed with the Department of Administrative Services (DAS) office of state purchasing. The resolution must request that the City be authorized to participate in the purchasing contracts, agree that the City is bound by terms and conditions set by DAS, and agree that the City will directly pay the vendor under each purchase contract.
 - The City cannot access state purchasing contracts when competitive bidding by the City has already occurred unless the state purchasing contract has the same terms, conditions, and specifications at a lower price. The City departments may also use the price contained in a state purchasing contract in other competitive selection procedures performed pursuant to this rule.
- Geographic preference - For purchases made in whole or in part with federal funds, or with state or local funds required for match, officers, employees, and agents of the City will conduct procurement in a manner that prohibits the use of statutorily or administratively imposed in-state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms given the nature and size of the project, to compete for the contract.
- Non-profit and for-profit subgrantees – Officers, employees and agents of the City shall inform subgrantees of applicable procurement requirements in any agreement used in awarding the grant. The agreement shall contain reference to the applicable federal procurement requirements.

Section VII - Record Keeping

The City will maintain pertinent records regarding all procurements. Records will be retained to document the following when applicable:

- Rationale for the method of procurement;

- Copies of published advertisements for bids or proposals;
- Copies of all respondent's replies;
- Selection of the contract type;
- Basis of contractor selection or rejection;
- Basis for the cost or price;
- Copies of letters sent to known providers advising them of the goods and services sought;
- Identification of date, time and place bids or proposals were opened; and
- Proof of prior approval when required.

In cases of non-emergency, noncompetitive proposals, the City must maintain documentation of its attempts to solicit competition. Such documentation must include the following items:

- A copy of the public advertisement;
- A list of providers contacted;
- Copies of all letters received from prospective bidders or respondents, including those indicating a bidder's lack of interest in competing for the contract;
- Cost analysis, i.e., verifying the proposed cost data, the projections of the data, and the evaluation of the specific elements of costs and profit. Independent estimates must be made before receiving bids or proposals; and
- Any other materials which would justify the agency's use of noncompetitive methods.

The City will make available for review, upon request of the Federal awarding or pass-through entity, any element of a federal procurement in accordance with 2 CFR section 200.325.

Section VIII - Monitoring

It is the responsibility of the City Department Officers or designee to monitor all contracts to ensure compliance with all terms, conditions, and specifications. The monitoring process will involve a review of contract terms prior to finalizing the agreement. In agreements providing for the delivery of supplies, equipment, or materials, such items will be checked and counted prior to acceptance. Legal disputes arising out of contracted procurements will be referred to the City Law Director if efforts to resolve the problem at the department level are unsuccessful.

Section IX - General

Before purchasing any equipment, due consideration will be given to lease, rental, and purchase alternatives to determine, consistent with prudent business judgment, which would be the most economical and practical procurements. In making this determination, due consideration will be given to useful life of the equipment to the program for which it is being purchased, technology obsolescence, maintenance considerations, purchase price versus lease or rental cost and any other matters considered by management to be warranted under the circumstances.

All procurements large and small will be reviewed and approved by the City Department Heads or their designee.

Section X – Suspension and Debarment

The City must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public money, record of past performance, and financial and technical resources in accordance with 2 CFR section [200.214](#).

III. RESPONSIBILITIES

The City Department Heads have final authority and oversight of Procurement and Purchasing policies and procedures for their department. However, the Department Heads may assign any department member with the responsibility of the policy and procedure, quality service monitoring and outcome measures.

IV. IMPLEMENTATION PLAN FOR POLICY STATEMENT

Immediately.

V. ASSOCIATED INFORMATION/FORMS

- Federal Uniform Guidance (UG)
- Code of Ethics
- Code of Federal Regulations, §200.317 through §200.327
 - Link: [Procurement Standards](#)

CASH MANAGEMENT POLICY

POLICY:

The purpose of this policy is to ensure that cash management standards are followed by the City in ensuring a minimal time lapse between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement for direct program or project costs and the proportionate share of allowable costs, whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means. This policy will ensure that the City satisfies the specific requirements under Uniform Guidance 2 CFR Part 200.

I. PROCEDURE SUMMARY

This procedure sets the standards that governs the performance of the City officers, employees, and agents in managing the receiving and disbursements of Federal monies. Federal requirements will apply unless state or City requirements are more restrictive.

II. PROCEDURE STEPS

1. If the advance basis is used, the timing and amount of advance payments must be as close as administratively feasible to the actual disbursements. If the reimbursement basis is used, the Federal awarding agency or pass-through entity must make payment within 30 calendar days after receipt of the billing, unless the Federal awarding agency or pass-through entity reasonably believes the request to be improper. The City must maintain supporting documentation showing that cost for which reimbursement was requested was paid prior to the date of the reimbursement request.
2. The City must disburse funds available from program income (including repayments to a revolving fund). Rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.
3. Interest earned amounts up to \$500 per year may be retained by the City for administrative expenses. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services, Payment Management System. Certain grants do allow the City to retain more than \$500 in interest per year. However, this is unusual. Check with the City Manager/Finance Director's office to verify.

III. RESPONSIBILITIES

The City Department Heads have final authority and oversight of Cash Management policies and procedures for their department. However, the City Department Heads may assign any department member with the responsibility of the policy and procedure, quality service monitoring and outcome measures.

IV. IMPLEMENTATION PLAN FOR POLICY STATEMENT

Immediately.

V. ASSOCIATED INFORMATION/FORMS

- Federal Uniform Guidance (UG)
- Code of Federal Regulations, §200.302 and §200.305, financial management
 - Link: [200.302: Financial Management](#)
 - Link: [200.305: Payment](#)

EXHIBIT E

Small Purchases (\$10,000 to \$50,000) Vendor Evaluation

NOTE: Must have at least three quotes. Quotes can be written, verbal, or web based.

Materials, Supplies, Equipment, and Service (describe) _____

Pricing Structure (per hour, per unit, monthly cost, flat fee, etc.) _____

Compile the following information for each vendor that provided a quote and **attach** supporting documentation with this evaluation:

				Please insert comments below each objective criterion below		
Vendor Name/Vendor Contact	Date Quote Obtained	Method Obtained (written, verbal, web based)	Total Estimated Price	Ability to provide the good/service and past experiences with the vendor	Proximity to the City	Perceived quality of the good/service

Recommended vendor:

Rational for recommending vendor:

EXHIBIT F

RFP Evaluation Spreadsheet

To be used to evaluate bids received for a competitive sealed bid (construction). **COST** is the primary factor.

Enter initials of Firms below.

Individual worksheets compute weighted scores.

"Comparison" worksheet displays weighted scores.

Project:

Worksheet	Firm Initials
A	
B	
C	
D	
E	
F	
G	
H	
I	
J	

RECORD OF RESOLUTIONS

Item C.

Resolution No. 2023-R-28

November 13, 2023

City of Bellbrook State of Ohio

Resolution No. 2023-R-28

ADOPTING THE CITY OF BELLBROOK FIVE-YEAR CAPITAL IMPROVEMENT PLAN FOR 2024-2028

WHEREAS, the City Charter requires Council to adopt a Capital Improvement Plan in conjunction with the submission of the budget; and

WHEREAS, the 2024-2028 Five-Year Capital Improvement Plan has been prepared by City Staff containing a clear general summary of its contents.

NOW, THEREFORE, THE CITY OF BELLBROOK HEREBY RESOLVES:

Section 1. The Five-Year Capital Improvement Plan (CIP) for 2024-2028 attached hereto and incorporated herein by reference as Exhibit A is hereby approved.

Section 2. That it is found and determined that all formal actions of the City Council relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including §121.22 of the Revised Code of the State of Ohio.

Section 3. That this resolution shall take effect and be in force forthwith.

PASSED BY City Council this 13th day of November, 2023.

_____ Yeas; _____ Nays.

AUTHENTICATION:

Michael W. Schweller, Mayor

Robert Schommer, Clerk of Council

Resolution 2023-R-29 **Exhibit A**
2024-2028 Capital Improvement Plan

Item C.

Project Description		2024	2025	2026	2027	2028	TOTALS
100 GENERAL FUND - CAPITAL OUTLAY DEPT 30							
Administration							
V&E	Police, Fire & Admin Workstations			\$ 7,500		\$ 7,500	\$ 15,000
I&F	City Hall Interior Maintenance	\$ 10,000				\$ 12,000	\$ 22,000
Total Administration		\$ 10,000	\$ -	\$ 7,500	\$ -	\$ 19,500	\$ 37,000
Museum							
Total Museum		\$ -	\$ -	\$ -	\$ -		\$ -
Service							
I&F	Annual Street Repair	\$ 175,000	\$ 175,000	\$ 175,000	\$ 200,000	\$ 200,000	\$ 925,000
I&F	Storm Water System Maintenace/Repair	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000		\$ 275,000
I&F	Franklin Street Bridge Pedestrian Improvements (ODOT)						\$ -
V&E	Street Sweeper (50% of total)		\$ 100,000				\$ 100,000
V&E	Utility Vehicle with plow (35% of total)	\$ 14,000					\$ 14,000
I&F	Main and Franklin Improvements	\$ 75,000					\$ 75,000
Total Service		\$ 314,000	\$ 350,000	\$ 250,000	\$ 275,000	\$ 200,000	\$ 1,389,000
Police							
V&E	Cruisers	\$ 48,000	\$ 48,000	\$ 50,000	\$ 50,000	\$ 52,000	\$ 248,000
V&E	Equipment for Cruisers						\$ -
V&E	Weapons (guns and tasers)	\$ 10,000	\$ 2,000			\$ 7,500	\$ 19,500
V&E	Portable & Mobile Radios	\$ 16,000	\$ 17,000	\$ 17,000	\$ 18,000	\$ 18,000	\$ 86,000
V&E	Speed Monitoring Equipment	\$ 2,800				\$ 3,000	\$ 5,800
V&E	Building Interior Repairs/Renovation	\$ 5,000					\$ 5,000
V&E	AED's	\$ 4,500					\$ 4,500
V&E	New records management software						\$ -
Total Police		\$ 86,300	\$ 67,000	\$ 67,000	\$ 68,000	\$ 80,500	\$ 368,800

Resolution 2023-R-29 **Exhibit A**
2024-2028 Capital Improvement Plan

Item C.

Project Description		2024	2025	2026	2027	2028	TOTALS
Fire							
V&E	Command/Staff Vehicle	\$ 68,000				\$ 70,000	\$ 138,000
V&E	Cardiac Monitors X2		\$ 80,000				\$ 80,000
V&E	AED's						\$ -
V&E	Portable and Mobile Radios	\$ 20,000	\$ 15,000	\$ 10,000			\$ 45,000
V&E	Furniture & Fixtures	\$ 7,500				\$ 7,500	\$ 15,000
V&E	Replace Medic 21 (2000)						\$ -
V&E	Replace Medic 22 (2011)			\$ 300,000			\$ 300,000
V&E	5 MDT's				\$ 10,000		\$ 10,000
V&E	ATV w/ Med Bed					\$ 25,000	\$ 25,000
V&E	Ladder/Engine	\$ 1,500,000					\$ 1,500,000
Total Fire		\$ 1,595,500	\$ 95,000	\$ 310,000	\$ 10,000	\$ 102,500	\$ 2,113,000

TOTAL GENERAL FUND - CAPITAL OUTLAY	\$ 2,005,800	\$ 512,000	\$ 634,500	\$ 353,000	\$ 402,500	\$ 3,907,800
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620 WATER FUND							
I&F	Fire Hydrant Replacement Program	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000		\$ 140,000
I&F	Ridgeway 200K Gallon Standpipe Repainting		\$ 135,000				\$ 135,000
I&F	Replace Lab Testing Equipment for Fluoride						\$ -
I&F	Fiber Line to well field	\$ 35,000					\$ 35,000
I&F	Water main Replacements		\$ 100,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 525,000
I&F	PFAS Remediation		\$ 1,500,000	\$ 1,500,000			\$ 3,000,000
V&E	Box Truck Replacement			\$ 55,000			\$ 55,000
V&E	Pickup Truck		\$ 40,000				\$ 40,000
V&E	Utility Vehicle with plow (65% of total)	\$ 26,000					\$ 26,000
V&E	One ton dump w/ snow removal equipment (65% of total)		\$ 58,500				\$ 58,500
TOTAL WATER FUND		\$ 96,000	\$ 1,868,500	\$ 1,715,000	\$ 185,000	\$ 150,000	\$ 4,014,500

Resolution 2023-R-29 **Exhibit A**
2024-2028 Capital Improvement Plan

Item C.

Project Description		2024	2025	2026	2027	2028	TOTALS
201 LOCAL FISCAL RECOVERY FUND - ARPA							
I&F	Walnut Street Drainage Project	\$ 94,000					\$ 94,000
I&F	Main & Franklin Street Improvements	\$ 342,000					\$ 342,000
TOTAL LOCAL FISCAL RECOVERY - ARPA FUND		\$ 436,000	\$ -	\$ -	\$ -	\$ -	\$ 436,000
210 STREET FUND							
V&E	Street Sweeper (50% of total)		\$ 100,000				\$ 100,000
V&E	One ton dump w/ snow removal equipment (35% of total)		\$ 31,500				\$ 31,500
TOTAL STREET FUND		\$ -	\$ 131,500	\$ -	\$ -	\$ -	\$ 131,500
220 STATE HIGHWAY FUND							
I&F	Portion of paving	\$ 25,000					\$ 25,000
I&F	Main and Franklin Improvements	\$ -					
TOTAL STATE HIGHWAY FUND		\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
280 MOTOR VEHICLE LICENSE FUND							
I&F	Portion of paving	\$ 75,000	\$ 100,000	\$ 100,000	\$ 125,000		\$ 400,000
I&F	Main and Franklin Improvements	\$ 150,000					\$ 150,000
TOTAL MOTOR VEHICLE LICENSE FUND		\$ 225,000	\$ 100,000	\$ 100,000	\$ 125,000		\$ 550,000
300 CAPITAL IMPROVEMENT FUND							
I&F	Main & Franklin Street Improvement	\$ 440,000					\$ 440,000
TOTAL CAPITAL IMPROVEMENT FUND		\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ 440,000
TOTAL ALL FUNDS		\$ 3,227,800	\$ 2,612,000	\$ 2,449,500	\$ 663,000	\$ 552,500	\$ 9,504,800

RECORD OF ORDINANCES

Item D.

Ordinance No. 2023-O-6

November 27 2023

City of Bellbrook

Ordinance No. 2023-O-6

AN ORDINANCE APPROVING THE APPROPRIATIONS FOR EXPENSES OF THE CITY OF BELLBROOK FOR THE PERIOD BEGINNING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024

WHEREAS, the City Council has reviewed the proposed 2024 annual operating budget; and

WHEREAS, the City of Bellbrook desires to adopt the 2024 annual budget and authorize the related appropriations.

Now, Therefore, the City of Bellbrook Hereby Ordains:

Section 1. That to provide for the current expenses and other expenditures of the City of Bellbrook, during the fiscal year ending December 31, 2024, the sums set forth in Exhibit A attached hereto and incorporated herein by reference be and are hereby set aside to be appropriated.

Section 2. That the Finance Director is hereby authorized to make payments from any of the foregoing appropriations upon receiving proper documentation approved by the officers authorized by law to approve the same.

Section 3. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that any and all deliberations of this Council that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including, but not limited to Section 121.22 of the Ohio Revised Code.

PASSED BY City Council this 27th day of November, 2023.

_____ Yeas; _____ Nays.

AUTHENTICATION:

Michael W. Schweller, Mayor

Robert Schommer, Clerk of Council

APPROVED AS TO FORM:

Stephen McHugh, Municipal Attorney

RECORD OF ORDINANCES

Item D.

Ordinance No. 2023-O-6

November 27 2023

EXHIBIT A

Appropriations Grouping	2024 Expense Budget
100 General Fund	1,431,519.00
11 Legislative	43,088.00
<i>Personnel</i>	34,637.00
<i>Other</i>	8,451.00
12 Administrative	770,112.00
<i>Personnel</i>	202,394.00
<i>Other</i>	567,718.00
13 Library	3,000.00
<i>Other</i>	3,000.00
14 Museum	31,132.00
<i>Personnel</i>	22,457.00
<i>Other</i>	8,675.00
15 Community Environment	78,387.00
<i>Personnel</i>	68,287.00
<i>Other</i>	10,100.00
30 Capital Outlay	505,800.00
<i>Other</i>	505,800.00
201 Local Fiscal Recovery Fund	436,000.00
21 Streets	
<i>Other</i>	436,000.00
210 Street Fund	458,215.00
21 Streets	
<i>Personnel</i>	351,920.00
<i>Other</i>	106,295.00
220 State Highway Fund	53,000.00
21 Streets	
<i>Other</i>	53,000.00
230 Police Fund	2,200,766.00
23 Police	
<i>Personnel</i>	1,805,600.00
<i>Other</i>	395,166.00

RECORD OF ORDINANCES

Item D.

Ordinance No. 2023-O-6

November 27 2023

Appropriations Grouping	2024 Expense Budget
240 Fuel System Fund	1,550.00
00 Revenue	
<i>Other</i>	1,550.00
250 Fire Fund	1,564,755.00
<i>Personnel</i>	1,230,755.00
<i>Other</i>	334,000.00
270 Police Pension Fund	89,590.00
23 Police	
<i>Personnel</i>	89,000.00
<i>Other</i>	590.00
280 Motor Vehicle License Fund	255,100.00
21 Streets	
<i>Other</i>	255,100.00
300 Capital Improvement Fund	440,000.00
21 Streets	
<i>Other</i>	440,000.00
610 Waste Collection Fund	622,867.00
00 Revenue	
<i>Personnel</i>	26,892.00
<i>Other</i>	595,975.00
620 Water Fund	1,580,097.00
12 Administrative	243,107.00
<i>Personnel</i>	243,107.00
21 Streets	1,336,990.00
<i>Personnel</i>	619,112.00
<i>Other</i>	717,878.00
800 Performance Bond Fund	10,000.00
00 Revenue	
<i>Other</i>	10,000.00
Grand Total	9,143,459.00



**City of Bellbrook
Fund Details
2024 Projected Budget**

	2024 Projected Available Cash Beginning Balance	2024 Estimated Revenue	2024 Expense Budget	2024 Change in-Fund Balance	2024 Projected Unappropriated Cash Balance
Fund					
100 General Fund	\$ 2,709,378	\$ 1,475,415	\$ 1,431,519	\$ 43,896	\$ 2,753,274
201 Local Fiscal Recovery Fund	\$ 436,373	\$ -	\$ 436,000	\$ (436,000)	\$ 373
202 OneOhio Opioid Settlement Fund	\$ 6,398	\$ 6,000	\$ 12,398	\$ (6,398)	\$ -
210 Street Fund	\$ 302,308	\$ 341,500	\$ 458,215	\$ (116,715)	\$ 185,593
220 State Highway Fund	\$ 123,590	\$ 28,000	\$ 53,000	\$ (25,000)	\$ 98,590
230 Police Fund	\$ 356,787	\$ 2,104,250	\$ 2,200,766	\$ (96,516)	\$ 260,271
240 Fuel System Fund	\$ 3,645	\$ 1,200	\$ 1,550	\$ (350)	\$ 3,295
250 Fire Fund	\$ 635,009	\$ 1,453,000	\$ 1,564,755	\$ (111,755)	\$ 523,254
270 Police Pension Fund	\$ 26,071	\$ 89,000	\$ 89,590	\$ (590)	\$ 25,481
280 Motor Vehicle License Fund	\$ 314,919	\$ 47,000	\$ 255,100	\$ (208,100)	\$ 106,819
300 Capital Improvement Fund	\$ 301	\$ 440,000	\$ 440,000	\$ -	\$ 301
610 Waste Collection Fund	\$ 207,168	\$ 640,000	\$ 622,867	\$ 17,133	\$ 224,301
620 Water Fund	\$ 4,483,332	\$ 1,630,750	\$ 1,580,097	\$ 50,653	\$ 4,533,985
800 Performance Bond Fund	\$ 67,533	\$ 21,000	\$ 10,000	\$ 11,000	\$ 78,533
Funds Total	\$ 9,672,812	\$ 8,277,115	\$ 9,155,857	\$ (878,742)	\$ 8,794,070

2024 Fund Budget Summary

	Estimated Beginning Cash Balance	2024 Budget Revenue	2024 Budget Expenses	2024 Change in Fund Balance	Estimated Ending Cash Balance
Property Tax Supported Funds					
100 General Fund	\$2,709,378	\$1,475,415	\$1,431,519	\$43,896	\$2,753,274
230 Police Fund	\$356,787	\$2,104,250	\$2,200,766	(\$96,516)	\$260,271
270 Police Pension Fund	\$26,071	\$89,000	\$89,590	(\$590)	\$25,481
250 Fire Fund	\$635,009	\$1,453,000	\$1,564,755	(\$111,755)	\$523,254
300 Capital Improvement Fund	\$301	\$440,000	\$440,000	\$0	\$301
<i>Subtotal</i>	<i>\$3,727,546</i>	<i>\$5,561,665</i>	<i>\$5,726,630</i>	<i>(\$164,965)</i>	<i>\$3,562,581</i>
Transportation Related Funds					
210 Street Fund	\$302,308	\$341,500	\$458,215	(\$116,715)	\$185,593
280 Motor Vehicle License Fund	\$314,919	\$47,000	\$255,100	(\$208,100)	\$106,819
220 State Highway Fund	\$123,590	\$28,000	\$53,000	(\$25,000)	\$98,590
<i>Subtotal</i>	<i>\$740,817</i>	<i>\$416,500</i>	<i>\$766,315</i>	<i>(\$349,815)</i>	<i>\$391,002</i>
Enterprise Funds					
620 Water Fund	\$4,483,332	\$1,630,750	\$1,580,097	\$50,653	\$4,533,985
610 Waste Collection Fund	\$207,168	\$640,000	\$622,867	\$17,133	\$224,301
<i>Subtotal</i>	<i>\$4,690,500</i>	<i>\$2,270,750</i>	<i>\$2,202,964</i>	<i>\$67,786</i>	<i>\$4,758,286</i>
Other Funds					
201 Local Fiscal Recovery Fund	\$436,373	\$0	\$436,000	(\$436,000)	\$373
202 OneOhio Opioid Settlement Fund	\$6,398	\$6,000	\$12,398	(\$6,398)	\$0
800 Performance Bond Fund	\$67,533	\$21,000	\$10,000	\$11,000	\$78,533
240 Fuel System Fund	\$3,645	\$1,200	\$1,550	(\$350)	\$3,295
<i>Subtotal</i>	<i>\$513,949</i>	<i>\$28,200</i>	<i>\$459,948</i>	<i>(\$431,748)</i>	<i>\$82,201</i>
				\$0	\$0
Report Totals :	\$9,672,812	\$8,277,115	\$9,155,857	(\$878,742)	\$8,794,070

Less Arpa	\$436,000
Less Transfers	\$310,000
	\$ (132,742)

		Full Year Actual 2021	Full Year Actual 2022	Adjusted Forecast	Full Year Budget 2023	Next Year Budget	Finance Changes	Finance Comments	Next Year Budget Final	Budget Variance \$ CY vs NY	Budget Out Year 2	Budget Out Year 3	Budget Out Year 4	Budget Out Year 5	Budget Out Year 6	Budget Out Year 7	Budget Out Year 8	Budget Out Year 9	Budget Out Year 10
Grand Total		1,045,106.10	558,391.27	1,337,049.00	2,048,742.65	1,259,645.00	171,874.00		1,431,519.00	-617,223.65	1,474,465.00	1,517,410.00	1,560,355.00	1,603,300.00	1,646,246.00	1,689,192.00	1,732,135.00	1,775,082.00	1,818,029.00
11	Legislative	76,562.91	36,110.61	37,756.00	43,085.00	43,085.00	3.00		43,088.00	3.00	44,381.00	45,673.00	46,965.00	48,258.00	49,551.00	50,843.00	52,135.00	53,428.00	54,721.00
100-11-5111	Admin Wages (PT)	33,076.12	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-11-5119	Mayor & Council	27,999.78	29,333.10	30,000.00	30,000.00	30,000.00	1.00		30,001.00	1.00	30,901.00	31,801.00	32,701.00	33,601.00	34,501.00	35,401.00	36,301.00	37,201.00	38,101.00
100-11-5162	Leave Pay-out Severance	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-11-5211	Ohio Public Emp. Ret. System	8,076.14	4,059.80	3,780.00	4,200.00	4,200.00	1.00		4,201.00	1.00	4,327.00	4,453.00	4,579.00	4,705.00	4,831.00	4,957.00	5,083.00	5,209.00	5,335.00
100-11-5213	Medicare	885.39	425.10	391.00	435.00	435.00	0.00		435.00	0.00	448.00	461.00	474.00	487.00	500.00	513.00	526.00	539.00	552.00
100-11-5310	Conference & Seminar Reg.	845.00	30.00	0.00	1,000.00	1,000.00	0.00		1,000.00	0.00	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
100-11-5311	Travel/Transportation	705.48	0.00	341.00	300.00	300.00	0.00		300.00	0.00	309.00	318.00	327.00	336.00	345.00	354.00	363.00	372.00	381.00
100-11-5340	Postage & Shipping	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-11-5341	Printing	0.00	200.00	0.00	600.00	600.00	0.00		600.00	0.00	618.00	636.00	654.00	672.00	690.00	708.00	726.00	744.00	762.00
100-11-5342	Legal/Classified Ads	0.00	149.76	0.00	200.00	200.00	0.00		200.00	0.00	206.00	212.00	218.00	224.00	230.00	236.00	242.00	248.00	254.00
100-11-5370	Admin Contract Services	3,037.71	1,090.00	1,308.00	1,500.00	2,500.00	0.00		2,500.00	1,000.00	2,575.00	2,650.00	2,725.00	2,800.00	2,875.00	2,950.00	3,025.00	3,100.00	3,175.00
100-11-5389	Other Intergovernmental Svc.	175.00	175.00	168.00	250.00	250.00	0.00		250.00	0.00	258.00	265.00	272.00	280.00	288.00	295.00	302.00	310.00	318.00
100-11-5401	Office Supplies	142.09	122.76	0.00	300.00	300.00	1.00		301.00	1.00	310.00	319.00	328.00	337.00	346.00	355.00	364.00	373.00	382.00
100-11-5402	Miscellaneous Supplies	352.16	-123.71	661.00	1,300.00	300.00	0.00		300.00	-1,000.00	309.00	318.00	327.00	336.00	345.00	354.00	363.00	372.00	381.00
100-11-5405	Special Event Supplies	100.00	403.38	567.00	1,000.00	1,000.00	0.00		1,000.00	0.00	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
100-11-5602	Dues & Memberships	641.44	0.00	540.00	1,500.00	1,500.00	0.00		1,500.00	0.00	1,545.00	1,590.00	1,635.00	1,680.00	1,725.00	1,770.00	1,815.00	1,860.00	1,905.00
100-11-5649	Other Expenses	526.60	245.42	0.00	500.00	500.00	0.00		500.00	0.00	515.00	530.00	545.00	560.00	575.00	590.00	605.00	620.00	635.00
12	Administrative	907,708.53	442,036.24	549,606.00	585,389.28	598,241.00	171,871.00		770,112.00	184,722.72	793,215.00	816,319.00	839,422.00	862,525.00	885,629.00	908,732.00	931,835.00	954,939.00	978,043.00
100-12-5110	Admin Wages (FT)	97,031.32	102,453.85	105,679.00	96,113.00	108,766.00	0.00		108,766.00	12,653.00	112,029.00	115,292.00	118,555.00	121,818.00	125,081.00	128,344.00	131,607.00	134,870.00	138,133.00
100-12-5111	Admin Wages (PT)	2,644.71	15,366.61	24,860.00	35,458.82	30,368.00	0.00		30,368.00	-5,090.82	31,279.00	32,190.00	33,101.00	34,012.00	34,923.00	35,834.00	36,745.00	37,656.00	38,567.00
100-12-5150	Overtime Wages (FT)	1,119.47	284.28	312.00	500.00	1,000.00	0.00		1,000.00	500.00	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
100-12-5151	Overtime Wages (PT)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-12-5161	Medical Insurance Reimb.	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-12-5162	Leave Pay-out/Severance	0.00	0.00	0.00	2,501.00	15,000.00	0.00		15,000.00	12,499.00	15,450.00	15,900.00	16,350.00	16,800.00	17,250.00	17,700.00	18,150.00	18,600.00	19,050.00
100-12-5211	Ohio Public Emp. Ret. System	12,730.84	14,685.97	14,641.00	17,253.00	18,779.00	0.00		18,779.00	1,526.00	19,342.00	19,906.00	20,469.00	21,032.00	21,596.00	22,159.00	22,723.00	23,286.00	23,849.00
100-12-5212	OPERS Pension Pickup	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-12-5213	Medicare	1,422.44	1,687.81	1,698.00	1,867.00	2,249.00	0.00		2,249.00	382.00	2,316.00	2,384.00	2,451.00	2,519.00	2,586.00	2,654.00	2,721.00	2,789.00	2,856.00
100-12-5220	Medical Insurance	14,144.42	16,554.94	16,302.00	18,142.00	19,203.00	0.00		19,203.00	1,061.00	19,779.00	20,355.00	20,931.00	21,507.00	22,083.00	22,660.00	23,236.00	23,812.00	24,388.00
100-12-5221	Employee Premium Contribution	-382.56	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-12-5222	Dental Insurance	769.80	796.74	806.00	938.00	938.00	0.00		938.00	0.00	966.00	994.00	1,022.00	1,051.00	1,079.00	1,107.00	1,135.00	1,163.00	1,191.00
100-12-5223	Life Insurance	118.76	123.42	111.00	116.00	144.00	0.00		144.00	28.00	148.00	153.00	157.00	161.00	166.00	170.00	174.00	179.00	183.00
100-12-5224	HSA Contributions	2,916.68	2,187.52	2,250.00	2,500.00	2,500.00	0.00		2,500.00	0.00	2,575.00	2,650.00	2,725.00	2,800.00	2,875.00	2,950.00	3,025.00	3,100.00	3,175.00
100-12-5225	Vision	0.12	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-12-5230	Workers Compensation	3,718.72	2,945.32	3,433.00	2,861.00	3,447.00	0.00		3,447.00	586.00	3,550.00	3,654.00	3,757.00	3,861.00	3,964.00	4,067.00	4,171.00	4,274.00	4,378.00
100-12-5231	Unemployment Compensation	0.00	0.00	140.00	165.18	0.00	0.00		0.00	-165.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-12-5241	Tuition Reimbursement	1,147.89	1,500.00	1,014.00	1,500.00	0.00	0.00		0.00	-1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-12-5300	Audit Fees	7,852.50	18,218.70	20,040.00	19,131.00	17,253.00	2,247.00	Increase in fees	19,500.00	369.00	20,085.00	20,670.00	21,255.00	21,840.00	22,425.00	23,010.00	23,595.00	24,180.00	24,765.00
100-12-5301	Legal Fees	30,885.25	29,568.25	20,221.00	37,103.75	35,000.00	-15,000.00	Reduced use of attorney	20,000.00	-17,103.75	20,600.00	21,200.00	21,800.00	22,400.00	23,000.00	23,600.00	24,200.00	24,800.00	25,400.00
100-12-5302	Prosecution Fees	16,236.00	16,561.00	20,000.00	25,000.00	25,000.00	0.00		25,000.00	0.00	25,750.00	26,500.00	27,250.00	28,000.00	28,750.00	29,500.00	30,250.00	31,000.00	31,750.00
100-12-5304	Planning Fees	26,625.00	8,875.00	0.00	1,809.30	2,000.00	0.00		2,000.00	190.70	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	2,360.00	2,420.00	2,480.00	2,540.00
100-12-5310	Conference & Seminar Reg.	651.37	644.00	639.00	2,500.00	2,500.00	-1,000.00	To educational classes	1,500.00	-1,000.00	1,545.00	1,590.00	1,635.00	1,680.00	1,725.00	1,770.00	1,815.00	1,860.00	1,905.00
100-12-5311	Travel/Transportation	491.09	316.18	577.00	2,000.00	2,000.00	0.00		2,000.00	0.00	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	2,360.00	2,420.00	2,480.00	2,540.00
100-12-5312	Educational Classes	0.00	0.00	0.00	0.00	0.00	2,600.00		2,600.00	2,600.00	2,678.00	2,756.00	2,834.00	2,912.00	2,990.00	3,068.00	3,146.00	3,224.00	3,302.00
100-12-5320	Electric	3,535.64	3,112.36	3,145.00	4,000.00	4,000.00	0.00		4,000.00	0.00	4,120.00	4,240.00	4,360.00	4,480.00	4,600.00	4,720.00	4,840.00	4,960.00	5,080.00
100-12-5321	Natural Gas	1,359.20	2,000.00	1,438.00	2,000.00	2,000.00	0.00		2,000.00	0.00	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	2,360.00	2,420.00	2,480.00	2,540.00
100-12-5322	Sanitary Sewer	338.12	134.59	184.00	1,500.00	1,500.00	0.00		1,500.00	0.00	1,545.00	1,590.00	1,635.00	1,680.00	1,725.00	1,770.00	1,815.00	1,860.00	1,905.00
100-12-5323	LED Lighting Contract	3,518.00	3,755.10	3,606.00	3,518.00	3,518.00	0.00		3,518.00	0.00	3,624.00	3,729.00	3,835.00	3,940.00	4,046.00	4,151.00	4,257.00	4,362.00	4,468.00
100-12-5324	Street Lighting	11,024.21	11,068.32	11,058.00	12,913.53	12,000.00	0.00		12,000.00	-913.53	12,360.00	12,720.00	13,080.00	13,440.00	13,800.00	14,160.00	14,520.00	14,880.00	15,240.00
100-12-5330	Telephone	5,307.93	5,189.15	4,755.00	5,000.00	5,000.00	0.00		5,000.00	0.00	5,150.00	5,300.00	5,450.00	5,600.00	5,750.00	5,900.00	6,050.00	6,200.00	6,350.00
100-12-5331	Cell Phones	180.00	0.00	0.00	300.00	300.00	0.00		300.00										

																			Item D.
100-12-5341	Printing	4,344.35	5,822.90	5,263.00	5,000.00	5,000.00	0.00	Increase in coverage	5,000.00	0.00	5,150.00	5,300.00	5,450.00	5,600.00	5,750.00	5,900.00	6,050.00	6,200.00	6,350.00
100-12-5342	Legal/Classified Ads	46.08	292.02	229.00	340.70	150.00	0.00		150.00	-190.70	154.00	159.00	164.00	168.00	172.00	177.00	182.00	186.00	190.00
100-12-5350	Property & Liability Insurance	10,341.97	12,205.80	14,671.00	12,226.00	12,226.00	4,274.00		16,500.00	4,274.00	16,995.00	17,490.00	17,985.00	18,480.00	18,975.00	19,470.00	19,965.00	20,460.00	20,955.00
100-12-5352	Bank Fees	2,350.34	1,929.99	0.00	1,622.00	3,500.00	-1,500.00		2,000.00	378.00	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	2,360.00	2,420.00	2,480.00	2,540.00
100-12-5353	Payroll Service Fees	5,569.64	3,385.68	6,627.00	6,250.00	6,250.00	-6,250.00	In-house payrol	0.00	-6,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-12-5360	Information Technology Maint.	21,383.66	27,082.36	29,878.00	26,000.00	26,000.00	-11,500.00	Re-allocation for Tech Advisors	14,500.00	-11,500.00	14,935.00	15,370.00	15,805.00	16,240.00	16,675.00	17,110.00	17,545.00	17,980.00	18,415.00
100-12-5363	Fuel System Maintenance Fees	0.00	0.00	0.00	0.00	0.00	0.00	Additional services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-12-5364	Equipment Maintenance	893.50	690.00	600.00	1,500.00	1,500.00	0.00		1,500.00	0.00	1,545.00	1,590.00	1,635.00	1,680.00	1,725.00	1,770.00	1,815.00	1,860.00	1,905.00
100-12-5366	Property Maintenance	1,235.65	5,958.41	511.00	3,000.00	3,000.00	0.00		3,000.00	0.00	3,090.00	3,180.00	3,270.00	3,360.00	3,450.00	3,540.00	3,630.00	3,720.00	3,810.00
100-12-5367	Generator/Elevator Maintenance	563.87	200.00	503.00	1,000.00	1,000.00	0.00		1,000.00	0.00	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
100-12-5370	Admin Contract Services	10,035.00	14,853.21	7,461.00	11,500.00	10,000.00	1,500.00	Additional services	11,500.00	0.00	11,845.00	12,190.00	12,535.00	12,880.00	13,225.00	13,570.00	13,915.00	14,260.00	14,605.00
100-12-5373	Workers Comp Mgmt	570.00	600.00	744.00	1,500.00	1,500.00	0.00		1,500.00	0.00	1,545.00	1,590.00	1,635.00	1,680.00	1,725.00	1,770.00	1,815.00	1,860.00	1,905.00
100-12-5374	Auction Fees	0.00	0.00	0.00	1,000.00	1,000.00	0.00		1,000.00	0.00	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
100-12-5381	Municipal Court	136.00	0.00	527.00	1,000.00	1,000.00	0.00		1,000.00	0.00	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
100-12-5385	Regional Planning	1,836.00	1,836.00	2,195.00	2,500.00	2,500.00	0.00	Re-allocation	2,500.00	0.00	2,575.00	2,650.00	2,725.00	2,800.00	2,875.00	2,950.00	3,025.00	3,100.00	3,175.00
100-12-5386	Health District	13,389.00	13,862.00	17,224.00	16,500.00	16,500.00	0.00		16,500.00	0.00	16,995.00	17,490.00	17,985.00	18,480.00	18,975.00	19,470.00	19,965.00	20,460.00	20,955.00
100-12-5389	Other Intergovernmental Svc.	2,109.74	1,609.74	3,542.00	4,560.00	4,500.00	0.00		4,500.00	-60.00	4,635.00	4,770.00	4,905.00	5,040.00	5,175.00	5,310.00	5,445.00	5,580.00	5,715.00
100-12-5390	Other Contract Services	4,919.52	5,251.52	7,771.00	9,000.00	10,000.00	0.00		10,000.00	1,000.00	10,300.00	10,600.00	10,900.00	11,200.00	11,500.00	11,800.00	12,100.00	12,400.00	12,700.00
100-12-5392	Equipment Rental/Lease	1,720.90	2,190.15	2,134.00	2,600.00	1,600.00	0.00	Re-allocation	1,600.00	-1,000.00	1,648.00	1,696.00	1,744.00	1,792.00	1,840.00	1,888.00	1,936.00	1,984.00	2,032.00
100-12-5401	Office Supplies	408.32	327.82	260.00	1,200.00	1,200.00	0.00		1,200.00	0.00	1,236.00	1,272.00	1,308.00	1,344.00	1,380.00	1,416.00	1,452.00	1,488.00	1,524.00
100-12-5402	Miscellaneous Supplies	1,495.69	3,707.58	1,974.00	5,000.00	5,000.00	0.00		5,000.00	0.00	5,150.00	5,300.00	5,450.00	5,600.00	5,750.00	5,900.00	6,050.00	6,200.00	6,350.00
100-12-5403	Hardware & Software	2,339.99	27,146.43	30,528.00	26,800.00	25,000.00	-2,000.00		23,000.00	-3,800.00	23,690.00	24,380.00	25,070.00	25,760.00	26,450.00	27,140.00	27,830.00	28,520.00	29,210.00
100-12-5405	Special Event Supplies	275.08	208.91	1,276.00	2,000.00	2,000.00	0.00	Re-allocation	2,000.00	0.00	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	2,360.00	2,420.00	2,480.00	2,540.00
100-12-5411	Gasoline	0.00	7,239.92	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-12-5412	Diesel	0.00	21,186.80	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-12-5433	Road Salt	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-12-5601	Licenses & Certifications	243.31	0.00	0.00	50.00	50.00	0.00	Re-allocation	50.00	0.00	52.00	53.00	55.00	56.00	57.00	59.00	60.00	62.00	64.00
100-12-5602	Dues & Memberships	8,029.69	9,063.71	13,050.00	12,250.00	12,000.00	0.00		12,000.00	-250.00	12,360.00	12,720.00	13,080.00	13,440.00	13,800.00	14,160.00	14,520.00	14,880.00	15,240.00
100-12-5603	Subscriptions	75.00	280.00	390.00	1,000.00	1,000.00	0.00		1,000.00	0.00	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
100-12-5610	Settlement Fees	8,805.42	4,234.86	0.00	7,600.00	7,600.00	0.00		7,600.00	0.00	7,828.00	8,056.00	8,284.00	8,512.00	8,740.00	8,968.00	9,196.00	9,424.00	9,652.00
100-12-5611	Election Fees	0.00	1,583.82	0.00	1,500.00	1,500.00	0.00	Re-allocation	1,500.00	0.00	1,545.00	1,590.00	1,635.00	1,680.00	1,725.00	1,770.00	1,815.00	1,860.00	1,905.00
100-12-5612</																			

100-15-5222	Dental Insurance	203.70	402.34	356.00	414.00	414.00	0.00	414.00	0.00	426.00	439.00	451.00	464.00	476.00	489.00	501.00	513.00	526.00
100-15-5223	Life Insurance	29.35	86.15	77.00	81.00	101.00	0.00	101.00	20.00	104.00	107.00	110.00	113.00	116.00	119.00	122.00	125.00	128.00
100-15-5224	HSA Contributions	908.85	1,750.02	1,575.00	1,750.00	1,750.00	0.00	1,750.00	0.00	1,802.00	1,855.00	1,908.00	1,960.00	2,012.00	2,065.00	2,118.00	2,170.00	2,222.00
100-15-5225	Vision	1.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-15-5303	Engineering Fees	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	-1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-15-5310	Conference & Seminar Reg.	0.00	0.00	0.00	500.00	500.00	0.00	500.00	0.00	515.00	530.00	545.00	560.00	575.00	590.00	605.00	620.00	635.00
100-15-5340	Postage & Shipping	35.85	0.00	27.00	100.00	100.00	0.00	100.00	0.00	103.00	106.00	109.00	112.00	115.00	118.00	121.00	124.00	127.00
100-15-5365	Vehicle Maintenance	0.00	0.00	838.00	1,000.00	500.00	0.00	500.00	-500.00	515.00	530.00	545.00	560.00	575.00	590.00	605.00	620.00	635.00
100-15-5370	Contract Services	0.00	3,162.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-15-5389	Other Intergovernmental Svc.	322.00	654.20	0.00	1,200.00	0.00	0.00	0.00	-1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-15-5401	Office Supplies	82.98	75.41	155.00	250.00	0.00	0.00	0.00	-250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-15-5402	Miscellaneous Supplies	25.16	4,799.61	0.00	700.00	0.00	0.00	0.00	-700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-15-5403	Hardware & Software	0.00	2,500.00	0.00	0.00	8,000.00	0.00	8,000.00	8,000.00	8,240.00	8,480.00	8,720.00	8,960.00	9,200.00	9,440.00	9,680.00	9,920.00	10,160.00
100-15-5602	Dues & Memberships	0.00	798.00	0.00	500.00	1,000.00	0.00	1,000.00	500.00	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
16	Not Defined	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-16-5390	Other Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-16-5403	Hardware Software Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Capital Outlay	0.00	0.00	667,074.00	1,319,124.37	505,800.00	0.00	505,800.00	-813,324.37	520,974.00	536,148.00	551,322.00	566,496.00	581,670.00	596,844.00	612,018.00	627,192.00	642,366.00
100-30-5403	Hardware & Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-30-5510	Infrastructure & Facilities	0.00	0.00	529,317.00	1,013,000.00	322,500.00	0.00	322,500.00	-690,500.00	332,175.00	341,850.00	351,525.00	361,200.00	370,875.00	380,550.00	390,225.00	399,900.00	409,575.00
100-30-5520	Vehicles & Equipment	0.00	0.00	137,757.00	306,124.37	183,300.00	0.00	183,300.00	-122,824.37	188,799.00	194,298.00	199,797.00	205,296.00	210,795.00	216,294.00	221,793.00	227,292.00	232,791.00

Item Description	Quantity	Unit Price	Total
5510 Infrastructure & Facilities			322,500.00
Franklin and Main Street Improvement Project	1.00	75,000.00	75,000.00
Storm Water System maintenance/repair	1.00	50,000.00	50,000.00
Annual Street Paving	1.00	175,000.00	175,000.00
Police Building Repairs/Renovation	1.00	5,000.00	5,000.00
Fire Furniture and Fixtures	1.00	7,500.00	7,500.00
City Hall Building Reparis	1.00	10,000.00	10,000.00

Item Description	Quantity	Unit Price	Total
5520 Vehicles & Equipment			183,300.00
Utility vehicle with plow (35%)	1	14,000.00	14,000.00
Police Cruiser Lease	1	48,000.00	48,000.00
Police Weapons	1	10,000.00	10,000.00
Police Portable and Mobile Radios	4	4,000.00	16,000.00
Speed Monitoring Equipment	1	2,800.00	2,800.00
AED's	1	4,500.00	4,500.00
Fire Command Staff Vehicle and Equipment	1	68,000.00	68,000.00
Fire Radios	4	5,000.00	20,000.00

	Full Year Actual 2021	Full Year Actual 2022	Adjusted Forecast	Full Year Budget 2023	Next Year Budget	Finance Changes	Finance Comments	Next Year Budget Final	Budget Variance \$ CY vs NY
Grand Total	0.00	107,388.25	274,322.00	521,200.00	436,000.00	0.00		436,000.00	-85,200.00
10 Not Defined	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
201-10-5110 Admin Full Time Wages	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
11 Legislative	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
201-11-5303 Engineering Fees	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
201-11-5402 COVID Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
12 Administrative	0.00	106,530.00	0.00	0.00	0.00	0.00		0.00	0.00
201-12-5110 Admin Full Time Wages	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
201-12-5303 Engineering Fees	0.00	16,430.00	0.00	0.00	0.00	0.00		0.00	0.00
201-12-5370 Admin Contract Services	0.00	9,000.00	0.00	0.00	0.00	0.00		0.00	0.00
201-12-5390 Other Contract Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
201-12-5402 Miscellaneous Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
201-12-5510 Infrastructure & Facilities	0.00	81,100.00	0.00	0.00	0.00	0.00		0.00	0.00
21 Streets	0.00	858.25	274,322.00	521,200.00	436,000.00	0.00		436,000.00	-85,200.00
201-21-5510 Infrastructure & Facilities	0.00	858.25	274,322.00	521,200.00	436,000.00	0.00		436,000.00	-85,200.00
23 Police	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
201-23-5110 Police Full Time Wages	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
201-23-5111 Police Part Time Wages	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
25 Fire	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
201-25-5110 Fire Full Time Wages	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
201-25-5111 Fire Part Time Wages	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00

		Full Year Actual 2021	Full Year Budget 2021	Full Year Actual 2022	Full Year Budget 2022	Adjusted Forecast	Full Year Actual 2023	Full Year Budget 2023	Next Year Budget	Next Year Budget Commens ts	Finance Changes	Finance Commens ts	Next Year Budget Final	Budget Variance \$ CY vs NY	Budget Out Year 2	Budget Out Year 3	Budget Out Year 4	Budget Out Year 5	Budget Out Year 6	Budget Out Year 7	Budget Out Year 8	Budget Out Year 9	Budget Out Year 10
Grand Total		457,055.79	495,914.00	360,531.05	416,602.25	349,619.00	291,347.10	430,255.98	458,215.00		0.00		458,215.00	27,959.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Streets		457,055.79	495,914.00	360,531.05	416,602.25	349,619.00	291,347.10	430,255.98	458,215.00		0.00		458,215.00	27,959.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5140	Service Wages (FT)	197,070.55	204,163.41	211,751.66	215,070.64	216,443.00	180,369.35	221,583.18	237,451.00		0.00		237,451.00	15,867.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5150	Overtime Wages (FT)	8,750.69	15,000.00	7,519.55	7,519.55	6,946.00	5,788.30	11,000.00	10,557.00		0.00		10,557.00	-443.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5161	Medical Insurance Reimb.	2,732.06	3,600.00	3,068.79	3,068.79	3,001.00	2,500.47	3,095.82	5,752.00		0.00		5,752.00	2,656.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5162	Leave Pay-out/Severance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,557.00		0.00		10,557.00	10,557.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5211	Ohio Public Emp. Ret. System	24,061.17	24,061.17	30,254.16	30,254.16	28,405.00	23,670.67	32,435.00	34,721.00		0.00		34,721.00	2,286.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5213	Medicare	2,971.12	3,000.00	3,148.38	3,148.38	2,901.00	2,417.14	3,229.00	3,833.00		0.00		3,833.00	604.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5220	Medical Insurance	44,757.93	45,416.41	41,729.81	41,803.00	35,384.00	29,486.27	39,589.00	34,525.00		0.00		34,525.00	-5,064.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5221	Employee Premium Contribution	-861.26	-1,510.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5222	Dental Insurance	1,702.68	2,000.00	1,681.43	1,728.00	1,487.00	1,238.76	1,728.00	1,728.00		0.00		1,728.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5223	Life Insurance	366.87	556.66	387.84	387.84	349.00	290.61	365.00	454.00		0.00		454.00	89.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5224	HSA Contributions	6,258.31	6,325.00	5,418.00	5,418.00	4,664.00	3,886.31	4,812.00	5,688.00		0.00		5,688.00	876.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5225	Vision	-0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5230	Workers Compensation	3,251.24	3,306.35	2,934.64	2,934.64	3,427.00	2,856.23	5,148.00	5,874.00		0.00		5,874.00	726.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5242	Uniform Allowance	899.90	1,200.00	613.93	1,200.00	1,092.00	910.00	910.00	780.00		0.00		780.00	-130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5303	Engineering Fees	75,993.91	86,350.00	7,834.25	41,174.25	1,812.00	1,509.72	39,500.00	50,000.00		0.00		50,000.00	10,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5310	Conference & Seminar Reg.	0.00	200.00	0.00	200.00	0.00	0.00	200.00	200.00		0.00		200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5350	Property & Liability Insurance	7,137.96	7,500.00	6,157.68	7,000.00	8,400.00	7,000.00	7,000.00	7,000.00		0.00		7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5360	Information Technology Maint.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5364	Equipment Maintenance	691.44	2,700.00	2,987.74	5,300.00	4,214.00	3,511.38	5,723.21	5,000.00		0.00		5,000.00	-723.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5365	Vehicle Maintenance	2,490.80	4,500.00	1,082.64	4,000.00	2,830.00	2,358.52	4,503.86	4,000.00		0.00		4,000.00	-503.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5366	Property Maintenance	576.46	2,000.00	166.79	2,000.00	3,795.00	3,162.87	5,000.00	2,000.00		0.00		2,000.00	-3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5370	Admin Contract Services	312.00	400.00	35.00	750.00	251.00	209.25	750.00	750.00		0.00		750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5380	Paving	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	0.00		0.00		0.00	-3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5390	Other Contract Services	2,767.54	3,000.00	1,288.25	2,450.00	215.00	179.00	3,000.00	3,000.00		0.00		3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5401	Office Supplies	73.62	300.00	24.26	300.00	0.00	0.00	300.00	300.00		0.00		300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5402	Miscellaneous Supplies	909.37	2,200.00	925.35	2,200.00	1,217.00	1,014.03	2,280.84	2,200.00		0.00		2,200.00	-80.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5411	Gasoline	3,621.48	4,121.48	4,427.08	4,427.08	5,110.00	4,258.22	4,285.22	3,500.00		0.00		3,500.00	-785.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5412	Diesel	3,874.69	4,552.77	4,390.17	5,000.00	3,518.00	2,932.01	5,609.83	5,000.00		0.00		5,000.00	-609.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5431	Signs	700.22	895.64	4,702.15	5,100.00	1,173.00	977.39	2,100.00	2,100.00		0.00		2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5432	Street Striping	1,426.32	2,500.00	2,803.95	3,000.00	1,571.00	1,309.56	3,000.00	3,000.00		0.00		3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5433	Road Salt	13,430.11	13,430.11	11,071.49	12,942.92	5,460.00	4,550.00	8,414.78	9,200.00		0.00		9,200.00	785.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5434	Road Supplies	6,294.67	8,000.00	3,931.81	8,000.00	5,692.00	4,743.35	10,148.24	8,000.00		0.00		8,000.00	-2,148.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5453	Uniforms and Equipment	0.00	0.00	0.00	0.00	163.00	135.44	900.00	900.00		0.00		900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5510	Infrastructure & Facilities	44,696.28	46,000.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5520	Vehicles & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5601	Licenses & Certifications	98.25	125.00	194.25	205.00	99.00	82.25	125.00	125.00		0.00		125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5610	Settlement Fees	0.00	20.00	0.00	20.00	0.00	0.00	20.00	20.00		0.00		20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5643	Scrap Metal Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-21-5649	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Full Year Actual 2021	Full Year Actual 2022	Adjusted Forecast	Full Year Budget 2023	Next Year Budget	Finance Changes	Finance Commen ts	Next Year Budget Final	Budget Variance \$ CY vs NY	Budget Out Year 2	Budget Out Year 3	Budget Out Year 4	Budget Out Year 5	Budget Out Year 6	Budget Out Year 7	Budget Out Year 8	Budget Out Year 9	Budget Out Year 10
Grand Total		14,604.08	11,803.25	15,895.00	28,000.00	53,000.00	0.00		53,000.00	25,000.00	54,590.00	56,180.00	57,770.00	59,360.00	60,950.00	62,540.00	64,130.00	65,720.00	67,310.00
21 Streets		14,604.08	11,803.25	15,895.00	28,000.00	53,000.00	0.00		53,000.00	25,000.00	54,590.00	56,180.00	57,770.00	59,360.00	60,950.00	62,540.00	64,130.00	65,720.00	67,310.00
220-21-5320	Electric	1,213.47	1,322.30	1,215.00	1,500.00	1,500.00	0.00		1,500.00	0.00	1,545.00	1,590.00	1,635.00	1,680.00	1,725.00	1,770.00	1,815.00	1,860.00	1,905.00
220-21-5321	Natural Gas	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220-21-5322	Sanitary Sewer	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220-21-5380	Paving	0.00	0.00	0.00	0.00	25,000.00	0.00		25,000.00	25,000.00	25,750.00	26,500.00	27,250.00	28,000.00	28,750.00	29,500.00	30,250.00	31,000.00	31,750.00
220-21-5390	Other Contract Services	780.50	599.98	0.00	2,000.00	2,000.00	0.00		2,000.00	0.00	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	2,360.00	2,420.00	2,480.00	2,540.00
220-21-5402	Miscellaneous Supplies	0.00	0.00	0.00	3,000.00	3,000.00	0.00		3,000.00	0.00	3,090.00	3,180.00	3,270.00	3,360.00	3,450.00	3,540.00	3,630.00	3,720.00	3,810.00
220-21-5431	Signs	800.00	746.56	617.00	800.00	800.00	0.00		800.00	0.00	824.00	848.00	872.00	896.00	920.00	944.00	968.00	992.00	1,016.00
220-21-5432	Street Striping	5,250.00	3,598.66	3,143.00	6,000.00	6,000.00	0.00		6,000.00	0.00	6,180.00	6,360.00	6,540.00	6,720.00	6,900.00	7,080.00	7,260.00	7,440.00	7,620.00
220-21-5433	Road Salt	6,560.11	5,535.75	10,920.00	14,700.00	14,700.00	0.00		14,700.00	0.00	15,141.00	15,582.00	16,023.00	16,464.00	16,905.00	17,346.00	17,787.00	18,228.00	18,669.00

		Full Year Actual 2021	Full Year Actual 2022	Adjusted Forecast	Full Year Budget 2023	Next Year Budget	Finance Changes	Finance Comments	Next Year Budget Final	Budget Variance \$ CY vs NY	Budget Out Year 2	Budget Out Year 3	Budget Out Year 4	Budget Out Year 5	Budget Out Year 6	Budget Out Year 7	Budget Out Year 8	Budget Out Year 9	Budget Out Year 10
Grand Total		1,800,121.56	1,774,170.81	1,915,810.00	2,082,584.54	2,272,166.00	-71,400.00		2,200,766.00	118,181.46	2,266,789.00	2,332,812.00	2,398,834.00	2,464,858.00	2,530,880.00	2,596,906.00	2,662,926.00	2,728,950.00	2,794,974.00
23	Police	1,800,121.56	1,774,170.81	1,915,810.00	2,082,584.54	2,272,166.00	-71,400.00		2,200,766.00	118,181.46	2,266,789.00	2,332,812.00	2,398,834.00	2,464,858.00	2,530,880.00	2,596,906.00	2,662,926.00	2,728,950.00	2,794,974.00
230-23-5120	Police Wages (FT)	980,013.08	931,002.69	983,822.00	1,086,888.00	1,113,072.00	0.00		1,113,072.00	26,184.00	1,146,464.00	1,179,856.00	1,213,248.00	1,246,641.00	1,280,033.00	1,313,425.00	1,346,817.00	1,380,209.00	1,413,601.00
230-23-5121	Police Wages (PT)	5,738.60	19,212.85	25,402.00	27,088.00	19,562.00	0.00		19,562.00	-7,526.00	20,149.00	20,736.00	21,323.00	21,909.00	22,496.00	23,083.00	23,670.00	24,257.00	24,844.00
230-23-5122	Police Admin Wages	48,801.91	47,511.40	52,302.00	55,126.00	61,777.00	0.00		61,777.00	6,651.00	63,630.00	65,484.00	67,337.00	69,190.00	71,044.00	72,897.00	74,750.00	76,603.00	78,457.00
230-23-5150	Overtime Wages (FT)	52,007.32	52,917.40	100,654.00	90,000.00	90,000.00	0.00		90,000.00	0.00	92,700.00	95,400.00	98,100.00	100,800.00	103,500.00	106,200.00	108,900.00	111,600.00	114,300.00
230-23-5151	Overtime Wages (PT)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230-23-5160	Holiday Pay	32,229.60	6,838.48	8,717.00	39,568.00	45,330.00	0.00		45,330.00	5,762.00	46,690.00	48,050.00	49,410.00	50,770.00	52,129.00	53,489.00	54,849.00	56,209.00	57,569.00
230-23-5161	Medical Insurance Reimb.	8,691.04	2,388.77	518.00	1,045.00	8,217.00	0.00		8,217.00	7,172.00	8,464.00	8,710.00	8,957.00	9,203.00	9,450.00	9,696.00	9,943.00	10,189.00	10,436.00
230-23-5162	Leave Pay-out/Severance	0.00	41,818.42	0.00	32,780.00	0.00	0.00		0.00	-32,780.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230-23-5169	Other Pay	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230-23-5210	Ohio Police & Fire Pens. Fund	142,439.42	126,509.21	138,178.00	133,285.00	229,703.00	-89,000.00	From Fund 270 Police Pension	140,703.00	7,418.00	144,924.00	149,145.00	153,366.00	157,587.00	161,808.00	166,030.00	170,251.00	174,472.00	178,693.00
230-23-5211	Ohio Public Emp. Ret. System	6,729.68	9,120.77	9,621.00	7,718.00	21,249.00	0.00		21,249.00	13,531.00	21,886.00	22,524.00	23,161.00	23,799.00	24,436.00	25,074.00	25,711.00	26,349.00	26,986.00
230-23-5213	Medicare	16,085.15	15,613.00	14,667.00	17,160.00	19,400.00	0.00		19,400.00	2,240.00	19,982.00	20,564.00	21,146.00	21,728.00	22,310.00	22,892.00	23,474.00	24,056.00	24,638.00
230-23-5220	Medical Insurance	145,746.70	138,569.56	150,648.00	155,937.00	193,637.00	0.00		193,637.00	37,700.00	199,446.00	205,255.00	211,064.00	216,873.00	222,683.00	228,492.00	234,301.00	240,110.00	245,919.00
230-23-5221	Employee Premium Contributor	-2,872.16	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230-23-5222	Dental Insurance	7,969.18	7,601.56	7,205.00	7,994.00	10,855.00	0.00		10,855.00	2,861.00	11,181.00	11,506.00	11,832.00	12,158.00	12,483.00	12,809.00	13,135.00	13,460.00	13,786.00
230-23-5223	Life Insurance	1,513.70	1,462.10	1,339.00	1,621.00	2,016.00	0.00		2,016.00	395.00	2,076.00	2,137.00	2,197.00	2,258.00	2,318.00	2,379.00	2,439.00	2,500.00	2,560.00
230-23-5224	HSA Contributions	34,677.77	36,354.29	36,375.00	36,250.00	41,250.00	0.00		41,250.00	5,000.00	42,488.00	43,725.00	44,962.00	46,200.00	47,437.00	48,675.00	49,912.00	51,150.00	52,388.00
230-23-5225	Vision	-0.12	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230-23-5230	Workers Compensation	20,142.32	16,018.52	26,073.00	27,901.00	29,732.00	0.00		29,732.00	1,831.00	30,624.00	31,516.00	32,408.00	33,300.00	34,192.00	35,084.00	35,976.00	36,868.00	37,760.00
230-23-5231	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230-23-5241	Tuition reimbursement	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230-23-5242	Uniform Allowance	5,024.33	5,863.04	5,405.00	6,076.50	8,800.00	0.00		8,800.00	2,723.50	9,064.00	9,328.00	9,592.00	9,856.00	10,120.00	10,384.00	10,648.00	10,912.00	11,176.00
230-23-5301	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230-23-5302	Victim Witness Advocate Fees	0.00	0.00	307.00	400.00	0.00	0.00		0.00	-400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230-23-5310	Conference & Seminar Reg.	4,389.74	7,253.00	5,864.00	6,386.00	10,000.00	0.00		10,000.00	3,614.00	10,300.00	10,600.00	10,900.00	11,200.00	11,500.00	11,800.00	12,100.00	12,400.00	12,700.00
230-23-5311	Travel/Transportation	500.58	662.58	86.00	400.00	2,500.00	0.00		2,500.00	2,100.00	2,575.00	2,650.00	2,725.00	2,800.00	2,875.00	2,950.00	3,025.00	3,100.00	3,175.00
230-23-5312	Educational Classes	0.00	3,000.00	3,600.00	4,850.00	4,850.00	0.00		4,850.00	0.00	4,996.00	5,141.00	5,286.00	5,432.00	5,578.00	5,723.00	5,868.00	6,014.00	6,160.00
230-23-5320	Electric	3,220.18	2,928.28	2,396.00	2,500.00	3,000.00	0.00		3,000.00	500.00	3,090.00	3,180.00	3,270.00	3,360.00	3,450.00	3,540.00	3,630.00	3,720.00	3,810.00
230-23-5321	Natural Gas	1,359.20	2,000.68	1,438.00	1,709.00	1,209.00	0.00		1,209.00	-500.00	1,245.00	1,282.00	1,318.00	1,354.00	1,390.00	1,427.00	1,463.00	1,499.00	1,535.00
230-23-5322	Sanitary Sewer	338.12	134.59	184.00	381.00	381.00	0.00		381.00	0.00	392.00	404.00	415.00	427.00	438.00	450.00	461.00	472.00	484.00
230-23-5323	LED Lighting Contract	3,518.00	3,520.00	3,606.00	3,520.00	3,520.00	0.00		3,520.00	0.00	3,626.00	3,731.00	3,837.00	3,942.00	4,048.00	4,154.00	4,259.00	4,365.00	4,470.00
230-23-5330	Telephone	5,132.12	5,125.96	4,711.00	5,000.00	5,000.00	0.00		5,000.00	0.00	5,150.00	5,300.00	5,450.00	5,600.00	5,750.00	5,900.00	6,050.00	6,200.00	6,350.00
230-23-5331	Cell Phones	4,282.80	4,731.68	3,880.00	4,071.44	3,866.00	0.00		3,866.00	-205.44	3,982.00	4,098.00	4,214.00	4,330.00	4,446.00	4,562.00	4,678.00	4,794.00	4,910.00
230-23-5340	Postage & Shipping	33.20	25.05	157.00	350.00	500.00	0.00		500.00	150.00	515.00	530.00	545.00	560.00	575.00	590.00	605.00	620.00	635.00
230-23-5341	Printing	748.00	0.00	122.00	800.00	1,000.00	0.00		1,000.00	200.00	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
230-23-5350	Property & Liability Insurance	6,097.96	8,657.67	8,580.00	7,150.00	7,150.00	10,100.00	Re-allocation and increased cost	17,250.00	10,100.00	17,768.00	18,285.00	18,802.00	19,320.00	19,838.00	20,355.00	20,872.00	21,390.00	21,908.00
230-23-5360	Information Technology Maint.	21,198.18	29,670.15	38,177.00	34,800.00	25,500.00	-9,000.00	Re-allocation for Tech Advisors	16,500.00	-18,300.00	16,995.00	17,490.00	17,985.00	18,480.00	18,975.00	19,470.00	19,965.00	20,460.00	20,955.00
230-23-5362	Radio Maintenance & Fees	3,292.73	3,456.00	5,694.00	8,109.00	7,140.00	4,000.00	MARCS Fee increase	11,140.00	3,031.00	11,474.00	11,808.00	12,143.00	12,477.00	12,811.00	13,145.00	13,479.00	13,814.00	14,148.00
230-23-5364	Equipment Maintenance	328.25	500.00	108.00	500.00	500.00	0.00		500.00	0.00	515.00	530.00	545.00	560.00	575.00	590.00	605.00	620.00	635.00
230-23-5365	Vehicle Maintenance	8,492.27	20,863.11	9,748.00	9,500.00	9,500.00	0.00		9,500.00	0.00	9,785.00	10,070.00	10,355.00	10,640.00	10,925.00	11,210.00	11,495.00	11,780.00	12,065.00
230-23-5366	Property Maintenance	1,296.52	772.45	1,182.00	1,750.00	1,750.00	0.00		1,750.00	0.00	1,802.00	1,855.00	1,908.00	1,960.00	2,012.00	2,065.00	2,118.00	2,170.00	2,222.00
230-23-5367	Generator/Elevator Maintenance	563.87	200.00	798.00	700.00	700.00	0.00		700.00	0.00	721.00	742.00	763.00	784.00	805.00	826.00	847.00	868.00	889.00
230-23-5370	Admin Contract Services	120.00	120.00	601.00	621.00	500.00	0.00		500.00	-121.00	515.00	530.00	545.00	560.00	575.00	590.00	605.00	620.00	635.00
230-23-5371	Lexipol	5,677.00	7,343.33	7,652.00	8,150.00	8,150.00	0.00		8,150.00	0.00	8,394.00	8,639.00	8,884.00	9,128.00	9,372.00	9,617.00	9,862.00	10,106.00	10,350.00
230-23-5372	Pre-employment testing	0.00	1,235.00	2,309.00	2,300.00	800.00	0.00		800.00	-1,500.00	824.00	848.00	872.00	896.00	920.00	944.00	968.00	992.00	1,016.00
230-23-5375	Body Worn Cameras	9,197.06	0.00	12,203.00	15,643.92	11,000.00	0.00		11,000.00	-4,643.92	11,330.00	11,660.00	11,990.00	12,320.00	12,650.00	12,980.00	13,310.00	13,640.00	13,970.00
230-23-5380	Emergency Dispatch	160,811.60	120,608.70	168,000.00	140,000.00	187,500.00	-31,000.00		156,500.00	16,500.00	161,195.00	165,890.00	170,585.00	175,280.00	179,975.00	184,670.00	189,365.00	194,060.00	198,755.00
230-23-5382	County Jail	0.00	0.00	0.00	100.00	100.00	0.00												

																			Item D.
230-23-5390	Other Contract Services	3,219.58	1,315.69	5,637.00	6,330.00	2,000.00	15,000.00	Flock Cameras	17,000.00	10,670.00	17,510.00	18,020.00	18,530.00	19,040.00	19,550.00	20,060.00	20,570.00	21,080.00	21,590.00
230-23-5392	Equipment Rental/Lease	1,672.60	2,101.11	2,134.00	2,270.00	1,600.00	0.00		1,600.00	-670.00	1,648.00	1,696.00	1,744.00	1,792.00	1,840.00	1,888.00	1,936.00	1,984.00	2,032.00
230-23-5401	Office Supplies	1,077.34	824.76	1,079.00	1,129.00	1,250.00	0.00		1,250.00	121.00	1,288.00	1,325.00	1,362.00	1,400.00	1,438.00	1,475.00	1,512.00	1,550.00	1,588.00
230-23-5402	Miscellaneous Supplies	3,736.10	8,720.72	4,712.00	21,666.28	7,000.00	0.00		7,000.00	-14,666.28	7,210.00	7,420.00	7,630.00	7,840.00	8,050.00	8,260.00	8,470.00	8,680.00	8,890.00
230-23-5403	Hardware & Software	1,012.27	28,405.06	3,324.00	8,550.00	6,000.00	17,000.00	Re-allocation of IT and software	23,000.00	14,450.00	23,690.00	24,380.00	25,070.00	25,760.00	26,450.00	27,140.00	27,830.00	28,520.00	29,210.00
230-23-5405	Special Event Supplies	223.00	839.90	403.00	400.00	400.00	0.00		400.00	0.00	412.00	424.00	436.00	448.00	460.00	472.00	484.00	496.00	508.00
230-23-5411	Gasoline	22,063.29	27,960.94	33,800.00	28,170.00	27,000.00	0.00		27,000.00	-1,170.00	27,810.00	28,620.00	29,430.00	30,240.00	31,050.00	31,860.00	32,670.00	33,480.00	34,290.00
230-23-5451	Ammunition	1,491.39	3,437.32	10,316.00	11,553.40	4,000.00	7,000.00	Increase Weapons Training	11,000.00	-553.40	11,330.00	11,660.00	11,990.00	12,320.00	12,650.00	12,980.00	13,310.00	13,640.00	13,970.00
230-23-5452	Personal Protective Equipment	121.47	4,451.08	3,410.00	3,000.00	3,000.00	4,500.00	Addl vests due to replace	7,500.00	4,500.00	7,725.00	7,950.00	8,175.00	8,400.00	8,625.00	8,850.00	9,075.00	9,300.00	9,525.00
230-23-5453	Uniforms and Equipment	0.00	0.00	2,695.00	5,000.00	5,000.00	0.00		5,000.00	0.00	5,150.00	5,300.00	5,450.00	5,600.00	5,750.00	5,900.00	6,050.00	6,200.00	6,350.00
230-23-5602	Dues & Memberships	305.00	365.00	354.00	500.00	500.00	0.00		500.00	0.00	515.00	530.00	545.00	560.00	575.00	590.00	605.00	620.00	635.00
230-23-5603	Subscriptions	170.00	75.00	120.00	300.00	300.00	0.00		300.00	0.00	309.00	318.00	327.00	336.00	345.00	354.00	363.00	372.00	381.00
230-23-5610	Settlement Fees	14,609.66	8,341.71	0.00	0.00	16,000.00	0.00		16,000.00	16,000.00	16,480.00	16,960.00	17,440.00	17,920.00	18,400.00	18,880.00	19,360.00	19,840.00	20,320.00
230-23-5612	State Tax Fees	0.00	0.00	0.00	1,000.00	1,000.00	0.00		1,000.00	0.00	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
230-23-5649	Other Expenses	0.00	120.42	144.00	200.00	200.00	0.00		200.00	0.00	206.00	212.00	218.00	224.00	230.00	236.00	242.00	248.00	254.00

		Full Year Actual 2021	Full Year Actual 2022	Adjusted Forecast	Full Year Budget 2023	Next Year Budget	Finance Changes	Finance Comments	Next Year Budget Final	Budget Variance \$ CY vs NY	Budget Out Year 2	Budget Out Year 3	Budget Out Year 4	Budget Out Year 5	Budget Out Year 6	Budget Out Year 7	Budget Out Year 8	Budget Out Year 9	Budget Out Year 10
Grand Total		1,292,089.73	1,397,286.75	1,406,379.00	1,515,011.03	1,528,145.00	36,610.00		1,564,755.00	49,743.97	1,575,612.00	1,621,506.00	1,667,397.00	1,713,287.00	1,759,175.00	1,805,071.00	1,850,967.00	1,896,854.00	1,942,744.00
25 Fire		1,292,089.73	1,397,286.75	1,406,379.00	1,515,011.03	1,528,145.00	36,610.00		1,564,755.00	49,743.97	1,575,612.00	1,621,506.00	1,667,397.00	1,713,287.00	1,759,175.00	1,805,071.00	1,850,967.00	1,896,854.00	1,942,744.00
250-25-5130	Fire Wages (FT)	533,804.88	562,002.44	544,954.00	598,484.00	604,593.00	0.00		604,593.00	6,109.00	622,731.00	640,869.00	659,006.00	677,144.00	695,282.00	713,420.00	731,558.00	749,695.00	767,833.00
250-25-5131	Fire Wages (PT)	235,018.56	224,794.62	211,758.00	222,903.00	181,360.00	0.00		181,360.00	-41,543.00	186,801.00	192,242.00	197,682.00	203,123.00	208,564.00	214,005.00	219,446.00	224,886.00	230,327.00
250-25-5150	Overtime Wages (FT)	8,006.66	21,375.66	90,790.00	77,500.00	75,000.00	0.00		75,000.00	-2,500.00	77,250.00	79,500.00	81,750.00	84,000.00	86,250.00	88,500.00	90,750.00	93,000.00	95,250.00
250-25-5151	Overtime Wages (PT)	4,743.82	2,122.02	1,630.00	4,000.00	4,000.00	0.00		4,000.00	0.00	4,120.00	4,240.00	4,360.00	4,480.00	4,600.00	4,720.00	4,840.00	4,960.00	5,080.00
250-25-5160	Holiday Pay	22,586.40	17,263.37	1,000.00	23,090.00	21,198.00	0.00		21,198.00	-1,892.00	21,834.00	22,470.00	23,106.00	23,742.00	24,378.00	25,014.00	25,650.00	26,286.00	26,921.00
250-25-5161	Medical Insurance Reimb.	18,189.12	15,288.00	14,818.00	15,288.00	16,435.00	15,500.00		31,935.00	16,647.00	15,965.00	16,430.00	16,895.00	17,360.00	17,825.00	18,290.00	18,755.00	19,220.00	19,685.00
250-25-5162	Leave Pay-out/Severance	13,867.94	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250-25-5163	Employee Training Incentive	1,880.00	1,330.00	1,296.00	3,060.00	3,360.00	3,060.00		6,420.00	3,360.00	3,152.00	3,244.00	3,335.00	3,427.00	3,519.00	3,611.00	3,703.00	3,794.00	3,886.00
250-25-5169	Other Pay	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250-25-5210	Ohio Police & Fire Pens. Fund	136,156.14	143,414.95	158,617.00	147,965.00	154,493.00	0.00		154,493.00	6,528.00	159,128.00	163,763.00	168,397.00	173,032.00	177,667.00	182,302.00	186,937.00	191,571.00	196,206.00
250-25-5211	Ohio Public Emp. Ret. System	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250-25-5213	Medicare	12,106.62	12,498.46	11,465.00	12,243.00	13,136.00	0.00		13,136.00	893.00	13,530.00	13,924.00	14,318.00	14,712.00	15,106.00	15,500.00	15,895.00	16,289.00	16,683.00
250-25-5214	Social Security	14,885.15	13,664.53	12,439.00	14,124.00	15,239.00	14,000.00		29,239.00	15,115.00	14,420.00	14,840.00	15,260.00	15,680.00	16,100.00	16,520.00	16,940.00	17,360.00	17,780.00
250-25-5220	Medical Insurance	39,833.34	57,027.26	43,523.00	57,108.00	67,928.00	0.00		67,928.00	10,820.00	69,966.00	72,004.00	74,042.00	76,079.00	78,117.00	80,155.00	82,193.00	84,231.00	86,269.00
250-25-5221	Employee Premium Contribution	-328.80	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250-25-5222	Dental Insurance	1,602.53	2,780.26	2,183.00	3,063.00	3,063.00	0.00		3,063.00	0.00	3,155.00	3,247.00	3,339.00	3,431.00	3,522.00	3,614.00	3,706.00	3,798.00	3,890.00
250-25-5223	Life Insurance	737.80	861.38	693.00	811.00	1,008.00	0.00		1,008.00	197.00	1,038.00	1,068.00	1,099.00	1,129.00	1,159.00	1,189.00	1,220.00	1,250.00	1,280.00
250-25-5224	HSA Contributions	8,177.81	12,083.33	9,125.00	13,750.00	11,250.00	0.00		11,250.00	-2,500.00	11,588.00	11,925.00	12,262.00	12,600.00	12,937.00	13,275.00	13,612.00	13,950.00	14,288.00
250-25-5225	Vision	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250-25-5230	Workers Compensation	14,833.85	12,200.86	13,405.00	18,763.00	20,132.00	0.00		20,132.00	1,369.00	20,736.00	21,340.00	21,944.00	22,548.00	23,152.00	23,756.00	24,360.00	24,964.00	25,568.00
250-25-5231	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250-25-5240	Volunteer Firefighters	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250-25-5241	Tuition reimbursement	9,000.00	3,000.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250-25-5242	Uniform Allowance	12,689.62	4,073.75	4,554.00	5,100.00	5,100.00	900.00	Additional dress uniform	6,000.00	900.00	6,180.00	6,360.00	6,540.00	6,720.00	6,900.00	7,080.00	7,260.00	7,440.00	7,620.00
250-25-5243	Pre-employment Testing	801.01	242.60	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250-25-5253	Pre-employment testing	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250-25-5301	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250-25-5310	Conference & Seminar Reg.	1,035.00	1,050.00	396.00	1,700.00	1,700.00	0.00		1,700.00	0.00	1,751.00	1,802.00	1,853.00	1,904.00	1,955.00	2,006.00	2,057.00	2,108.00	2,159.00
250-25-5311	Travel/Transportation	0.00	0.00	0.00	1,000.00	1,000.00	0.00		1,000.00	0.00	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
250-25-5312	Educational Classes	700.75	3,000.00	3,583.00	3,000.00	3,000.00	2,500.00	Aditonal drone pilot training	5,500.00	2,500.00	5,665.00	5,830.00	5,995.00	6,160.00	6,325.00	6,490.00	6,655.00	6,820.00	6,985.00
250-25-5320	Electricir	6,406.43	6,603.48	5,872.00	6,000.00	6,000.00	0.00		6,000.00	0.00	6,180.00	6,360.00	6,540.00	6,720.00	6,900.00	7,080.00	7,260.00	7,440.00	7,620.00
250-25-5321	Natural Gas	3,721.01	4,392.90	4,046.00	4,000.00	4,000.00	0.00		4,000.00	0.00	4,120.00	4,240.00	4,360.00	4,480.00	4,600.00	4,720.00	4,840.00	4,960.00	5,080.00
250-25-5322	Sanitary Sewer	1,409.34	1,358.49	1,372.00	2,000.00	2,000.00	0.00		2,000.00	0.00	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	2,360.00	2,420.00	2,480.00	2,540.00
250-25-5323	LED Lighting Contract	3,518.00	3,500.00	3,606.00	3,500.00	3,500.00	0.00		3,500.00	0.00	3,605.00	3,710.00	3,815.00	3,920.00	4,025.00	4,130.00	4,235.00	4,340.00	4,445.00
250-25-5330	Telephone	5,132.08	5,115.49	4,694.00	5,000.00	5,000.00	0.00		5,000.00	0.00	5,150.00	5,300.00	5,450.00	5,600.00	5,750.00	5,900.00	6,050.00	6,200.00	6,350.00
250-25-5331	Cell Phones	3,051.81	2,650.00	0.00	2,750.00	4,000.00	0.00		4,000.00	1,250.00	4,120.00	4,240.00	4,360.00	4,480.00	4,600.00	4,720.00	4,840.00	4,960.00	5,080.00
250-25-5340	Postage & Shipping	0.00	0.00	81.00	150.00	150.00	0.00		150.00	0.00	154.00	159.00	164.00	168.00	172.00	177.00	182.00	186.00	190.00
250-25-5341	Printing	298.45	0.00	0.00	150.00	150.00	0.00		150.00	0.00	154.00	159.00	164.00	168.00	172.00	177.00	182.00	186.00	190.00
250-25-5350	Property & Liability Insurance	6,291.96	6,228.38	9,851.00	9,000.00	9,000.00	3,750.00	Increase in coverage costs	12,750.00	3,750.00	13,132.00	13,515.00	13,898.00	14,280.00	14,662.00	15,045.00	15,428.00	15,810.00	16,192.00
250-25-5351	EMS Transport Billing Fees	5,288.96	6,248.01	6,707.00	9,500.00	9,500.00	0.00		9,500.00	0.00	9,785.00	10,070.00	10,355.00	10,640.00	10,925.00	11,210.00	11,495.00	11,780.00	12,065.00
250-25-5360	Information Technology Maint.	15,365.86	23,953.89	28,784.00	25,000.00	25,000.00	-13,800.00	Re-allocation for tech Advisors	11,200.00	-13,800.00	11,536.00	11,872.00	12,208.00	12,544.00	12,880.00	13,216.00	13,552.00	13,888.00	14,224.00
250-25-5362	Radio Maintenance & Fees	6,885.00	8,340.00	8,550.00	9,469.00	8,500.00	2,250.00	MARCS fee increase	10,750.00	1,281.00	11,072.00	11,395.00	11,718.00	12,040.00	12,362.00	12,685.00	13,008.00	13,330.00	13,652.00
250-25-5364	Equipment Maintenance	14,884.17	16,398.52	12,872.00	19,721.70	18,500.00	0.00		18,500.00	-1,221.70	19,055.00	19,610.00	20,165.00	20,720.00	21,275.00	21,830.00	22,385.00	22,940.00	23,495.00
250-25-5365	Vehicle Maintenance	9,962.90	15,521.52	15,439.00	15,132.54	15,000.00	0.00		15,000.00	-132.54	15,450.00	15,900.00	16,350.00	16,800.00	17,250.00	17,700.00	18,150.00	18,600.00	19,050.00
250-25-5366	Property Maintenance	253.68	12,695.33	7,494.00	8,211.00	18,600.00	0.00		18,600.00	10,389.00	19,158.00	19,716.00	20,274.00	20,832.00	21,390.00	21,948.00	22,506.00	23,064.00	23,622.00
250-25-5370	Admin Contract Services	84.00	0.00	0.00	500.00	4,000.00	0.00		4,000.00	3,500.00	4,120.00	4,240.00	4,360.00	4,480.00	4,600.00	4,720.00	4,840.00	4,960.00	5,080.00
250-25-5371	Lexipol	4,339.00	6,296.70	7,639.00	6,420.00	5,000.00	1,500.00	FireRescue1 Training	6,500.00	80.00	6,695.00	6,890.00	7,085.00	7,280.00	7,475.00	7,670.00	7,865.00	8,060.00	8,255.00
250-25-5372	Pre-employment testing	0.00	0.00	0.00	1,500.00	1,500.00	0.00		1,500.00	0.00	1,545.00	1,590.00	1,635.00	1,680.					

																			<div>Item D.</div>
250-25-5392	Equipment Rental/Lease	1,087.75	1,118.43	1,547.00	1,870.00	1,200.00	0.00	Inc for cancer study Re-allocation of software	1,200.00	-670.00	1,236.00	1,272.00	1,308.00	1,344.00	1,380.00	1,416.00	1,452.00	1,488.00	1,524.00
250-25-5401	Office Supplies	221.93	191.88	412.00	1,000.00	1,000.00	0.00		1,000.00	0.00	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
250-25-5402	Miscellaneous Supplies	7,364.98	50,760.34	10,088.00	11,074.40	11,000.00	2,000.00		13,000.00	1,925.60	13,390.00	13,780.00	14,170.00	14,560.00	14,950.00	15,340.00	15,730.00	16,120.00	16,510.00
250-25-5403	Hardware & Software	1,410.00	28,144.60	3,060.00	5,050.00	10,500.00	6,700.00		17,200.00	12,150.00	17,716.00	18,232.00	18,748.00	19,264.00	19,780.00	20,296.00	20,812.00	21,328.00	21,844.00
250-25-5405	Special Event Supplies	62.00	50.31	0.00	500.00	500.00	0.00		500.00	0.00	515.00	530.00	545.00	560.00	575.00	590.00	605.00	620.00	635.00
250-25-5411	Gasoline	-19,295.94	5,164.55	5,720.00	6,500.00	6,500.00	0.00	Increase cost of gear	6,500.00	0.00	6,695.00	6,890.00	7,085.00	7,280.00	7,475.00	7,670.00	7,865.00	8,060.00	8,255.00
250-25-5412	Diesel	26,523.88	3,713.87	4,636.00	6,990.89	6,500.00	0.00		6,500.00	-490.89	6,695.00	6,890.00	7,085.00	7,280.00	7,475.00	7,670.00	7,865.00	8,060.00	8,255.00
250-25-5441	EMS Supplies	2,617.98	3,389.42	6,805.00	6,939.50	6,500.00	0.00		6,500.00	-439.50	6,695.00	6,890.00	7,085.00	7,280.00	7,475.00	7,670.00	7,865.00	8,060.00	8,255.00
250-25-5442	Personal Protective Equipment	14,268.25	13,978.00	12,085.00	17,250.00	16,500.00	3,500.00		20,000.00	2,750.00	20,600.00	21,200.00	21,800.00	22,400.00	23,000.00	23,600.00	24,200.00	24,800.00	25,400.00
250-25-5443	Firefighting Equipment	3,246.66	4,109.99	2,993.00	4,600.00	4,600.00	0.00		4,600.00	0.00	4,738.00	4,876.00	5,014.00	5,152.00	5,290.00	5,428.00	5,566.00	5,704.00	5,842.00
250-25-5453	Uniforms and Equipment	0.00	0.00	0.00	2,000.00	2,000.00	0.00	Increase costs	2,000.00	0.00	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	2,360.00	2,420.00	2,480.00	2,540.00
250-25-5602	Dues & Memberships	1,022.00	1,210.00	1,302.00	1,500.00	1,500.00	250.00		1,750.00	250.00	1,802.00	1,855.00	1,908.00	1,960.00	2,012.00	2,065.00	2,118.00	2,170.00	2,222.00
250-25-5603	Subscriptions	2,041.50	1,870.50	2,523.00	2,500.00	2,500.00	0.00		2,500.00	0.00	2,575.00	2,650.00	2,725.00	2,800.00	2,875.00	2,950.00	3,025.00	3,100.00	3,175.00
250-25-5610	Settlement Fees	11,279.87	6,486.54	0.00	0.00	14,000.00	0.00		14,000.00	14,000.00	14,420.00	14,840.00	15,260.00	15,680.00	16,100.00	16,520.00	16,940.00	17,360.00	17,780.00
250-25-5612	State Tax Fees	0.00	0.00	0.00	650.00	650.00	0.00		650.00	0.00	670.00	689.00	708.00	728.00	747.00	767.00	786.00	806.00	826.00
250-25-5631	Refunds	0.00	0.00	0.00	500.00	500.00	0.00		500.00	0.00	515.00	530.00	545.00	560.00	575.00	590.00	605.00	620.00	635.00

		Full Year Actual 2021	Full Year Actual 2022	Adjusted Forecast	Full Year Budget 2023	Next Year Budget	Next Year Budget Commen ts	Finance Changes	Finance Comments	Next Year Budget Final	Budget Variance \$ CY vs NY
Grand Total		60,589.31	64,638.11	77,629.00	80,590.00	80,590.00		9,000.00		89,590.00	9,000.00
23 Police		60,589.31	64,638.11	77,629.00	80,590.00	80,590.00		9,000.00		89,590.00	9,000.00
270-23-5210	Ohio Police & Fire Pens. Fund	60,000.00	64,300.00	77,629.00	80,000.00	80,000.00		9,000.00	Additional Collections	89,000.00	9,000.00
270-23-5610	Settlement Fees	589.31	338.11	0.00	550.00	550.00		0.00		550.00	0.00
270-23-5612	State Tax Fees	0.00	0.00	0.00	40.00	40.00		0.00		40.00	0.00

		Full Year Actual 2021	Full Year Actual 2022	Adjusted Forecast	Full Year Budget 2023	Next Year Budget	Finance Changes	Finance Comments	Next Year Budget Final	Phasing	Budget Variance \$ CY vs NY	Budget Out Year 2	Budget Out Year 3	Budget Out Year 4	Budget Out Year 5	Budget Out Year 6	Budget Out Year 7	Budget Out Year 8	Budget Out Year 9	Budget Out Year 10
Grand Total		29,824.28	9,654.41	90,608.00	105,100.00	255,100.00	0.00		255,100.00		150,000.00	262,753.00	270,406.00	278,059.00	285,712.00	293,365.00	301,018.00	308,671.00	316,324.00	323,977.00
21 Streets		29,824.28	9,654.41	90,608.00	105,100.00	255,100.00	0.00		255,100.00		150,000.00	262,753.00	270,406.00	278,059.00	285,712.00	293,365.00	301,018.00	308,671.00	316,324.00	323,977.00
280-21-5303	Engineering Fees	19,290.00	0.00	0.00	15,000.00	15,000.00	0.00		15,000.00	Even Month	0.00	15,450.00	15,900.00	16,350.00	16,800.00	17,250.00	17,700.00	18,150.00	18,600.00	19,050.00
280-21-5390	Other Contract Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	Even Month	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280-21-5402	Miscellaneous Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	Even Month	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280-21-5431	Signs	276.00	937.75	339.00	1,600.00	1,600.00	0.00		1,600.00	Even Month	0.00	1,648.00	1,696.00	1,744.00	1,792.00	1,840.00	1,888.00	1,936.00	1,984.00	2,032.00
280-21-5432	Street Striping	2,875.00	2,019.92	1,571.00	3,000.00	3,000.00	0.00		3,000.00	Even Month	0.00	3,090.00	3,180.00	3,270.00	3,360.00	3,450.00	3,540.00	3,630.00	3,720.00	3,810.00
280-21-5433	Road Salt	6,250.20	5,535.70	5,474.00	7,500.00	7,500.00	0.00		7,500.00	Even Month	0.00	7,725.00	7,950.00	8,175.00	8,400.00	8,625.00	8,850.00	9,075.00	9,300.00	9,525.00
280-21-5434	Road Supplies	1,133.08	1,161.04	691.00	3,000.00	3,000.00	0.00		3,000.00	Even Month	0.00	3,090.00	3,180.00	3,270.00	3,360.00	3,450.00	3,540.00	3,630.00	3,720.00	3,810.00
280-21-5510	Infrastructure & Facilities	0.00	0.00	82,533.00	75,000.00	225,000.00	0.00		225,000.00	Even Month	150,000.00	231,750.00	238,500.00	245,250.00	252,000.00	258,750.00	265,500.00	272,250.00	279,000.00	285,750.00

		Full Year Actual 2021	Full Year Actual 2022	Adjusted Forecast	Full Year Budget 2023	Next Year Budget Commen ts	Finance Changes	Finance Commen ts	Next Year Budget Final	Budget Variance \$ CY vs NY
Grand Total		306,258.39	482,916.89	83,339.00	184,504.35	440,000.00	0.00		440,000.00	330,495.65
12 Administrative		31,940.31	39,354.68	0.00	0.00	0.00	0.00		0.00	0.00
300-12-5403	Hardware & Software	0.00	2,000.00	0.00	0.00	0.00	0.00		0.00	0.00
300-12-5510	Infrastructure & Facilities	0.00	511.96	0.00	0.00	0.00	0.00		0.00	0.00
14 Museum		0.00	57,585.25	40,334.00	33,611.75	0.00	0.00		0.00	-33,611.75
300-14-5510	Infrastructure & Facilities	0.00	57,585.25	40,334.00	33,611.75	0.00	0.00		0.00	-33,611.75
21 Streets		191,203.18	308,697.30	41,808.00	0.00	440,000.00	0.00		440,000.00	444,000.00
300-21-5510	Infrastructure & Facilities	191,203.18	300,941.05	0.00	0.00	440,000.00	0.00		444,000.00	440,000.00
300-21-5520	Vehicles & Equipment	0.00	7,756.25	41,808.00	0.00	0.00	0.00		0.00	0.00
23 Police		79,601.50	54,532.78	765.00	9,956.97	0.00	0.00		0.00	-9,956.97
300-23-5520	Vehicles & Equipment	79,601.50	54,532.78	765.00	9,956.97	0.00	0.00		0.00	-9,956.97
25 Fire		3,513.40	22,746.88	432.00	140,935.63	0.00	0.00		0.00	-140,935.63
300-25-5510	Infrastructure & Facilities	3,513.40	0.00	0.00	0.00	0.00	0.00		0.00	0.00
300-25-5520	Vehicles & Equipment	0.00	22,746.88	432.00	140,935.63	0.00	0.00		0.00	-140,935.63

		Full Year Actual 2021	Full Year Actual 2022	Adjusted Forecast	Full Year Budget 2023	Next Year Budget	Finance Changes	Finance Commen ts	Next Year Budget Final	Budget Variance \$ CY vs NY	Budget Out Year 2	Budget Out Year 3	Budget Out Year 4	Budget Out Year 5	Budget Out Year 6	Budget Out Year 7	Budget Out Year 8	Budget Out Year 9	Budget Out Year 10
Grand Total		478,395.00	498,132.34	573,116.00	620,359.29	622,867.00	0.00		622,867.00	2,507.71	641,554.00	660,239.00	678,926.00	697,611.00	716,295.00	734,982.00	753,667.00	772,355.00	791,041.00
00 Revenue		478,395.00	498,132.34	573,116.00	620,359.29	622,867.00	0.00		622,867.00	2,507.71	641,554.00	660,239.00	678,926.00	697,611.00	716,295.00	734,982.00	753,667.00	772,355.00	791,041.00
610-00-5110	Admin Wages (FT)	13,580.33	16,204.22	17,268.00	17,516.00	20,449.00	0.00		20,449.00	2,933.00	21,062.00	21,676.00	22,289.00	22,903.00	23,516.00	24,130.00	24,743.00	25,357.00	25,970.00
610-00-5150	Overtime Wages (FT)	303.73	316.63	549.00	600.00	0.00	0.00		0.00	-600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610-00-5162	Leave Pay-out/Severance	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610-00-5211	Ohio Public Emp. Ret. System	2,012.45	3,253.25	2,216.00	2,536.00	2,863.00	0.00		2,863.00	327.00	2,949.00	3,035.00	3,121.00	3,207.00	3,292.00	3,378.00	3,464.00	3,550.00	3,636.00
610-00-5213	Medicare	198.37	236.42	229.00	263.00	297.00	0.00		297.00	34.00	306.00	315.00	324.00	333.00	342.00	350.00	359.00	368.00	377.00
610-00-5220	Medical Insurance	2,038.32	2,329.00	2,098.00	2,329.00	2,329.00	0.00		2,329.00	0.00	2,399.00	2,469.00	2,539.00	2,608.00	2,678.00	2,748.00	2,818.00	2,888.00	2,958.00
610-00-5222	Dental Insurance	117.57	134.15	77.00	90.00	90.00	0.00		90.00	0.00	93.00	95.00	98.00	101.00	103.00	106.00	109.00	112.00	114.00
610-00-5223	Life Insurance	35.15	37.34	33.00	35.00	35.00	0.00		35.00	0.00	36.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00	44.00
610-00-5224	HSA Contributions	834.85	374.98	338.00	375.00	375.00	0.00		375.00	0.00	386.00	398.00	409.00	420.00	431.00	442.00	454.00	465.00	476.00
610-00-5225	Vision	4.24	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610-00-5230	Workers Compensation	0.00	400.00	0.00	403.00	454.00	0.00		454.00	51.00	468.00	481.00	495.00	508.00	522.00	536.00	549.00	563.00	577.00
610-00-5340	Postage & Shipping	1,782.86	1,621.38	1,593.00	2,200.00	2,200.00	0.00		2,200.00	0.00	2,266.00	2,332.00	2,398.00	2,464.00	2,530.00	2,596.00	2,662.00	2,728.00	2,794.00
610-00-5341	Printing	0.00	0.00	0.00	1,200.00	1,200.00	0.00		1,200.00	0.00	1,236.00	1,272.00	1,308.00	1,344.00	1,380.00	1,416.00	1,452.00	1,488.00	1,524.00
610-00-5354	Utility Billing Service	6,012.29	5,782.44	5,347.00	7,737.29	7,500.00	0.00		7,500.00	-237.29	7,725.00	7,950.00	8,175.00	8,400.00	8,625.00	8,850.00	9,075.00	9,300.00	9,525.00
610-00-5390	Other Contract Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610-00-5391	Waste Collection Fees	451,455.66	467,396.76	543,368.00	585,000.00	585,000.00	0.00		585,000.00	0.00	602,550.00	620,100.00	637,650.00	655,200.00	672,750.00	690,300.00	707,850.00	725,400.00	742,950.00
610-00-5631	Refunds	0.00	0.00	0.00	25.00	25.00	0.00		25.00	0.00	26.00	26.00	27.00	28.00	29.00	30.00	30.00	31.00	32.00
610-00-5649	Other Expenses	19.18	45.77	0.00	50.00	50.00	0.00		50.00	0.00	52.00	53.00	55.00	56.00	57.00	59.00	60.00	62.00	64.00

		Full Year Actual 2021	Full Year Actual 2022	Adjusted Forecast	Full Year Budget 2023	Next Year Budget	Finance Changes	Finance Comments	Next Year Budget Final	Budget Variance \$ CY vs NY	Budget Out Year 2	Budget Out Year 3	Budget Out Year 4	Budget Out Year 5	Budget Out Year 6	Budget Out Year 7	Budget Out Year 8	Budget Out Year 9	Budget Out Year 10
Grand Total		1,441,037.85	1,232,276.12	1,448,003.00	1,601,803.36	1,602,847.00	-22,750.00		1,580,097.00	-21,706.36	1,627,498.00	1,674,902.00	1,722,307.00	1,769,708.00	1,817,109.00	1,864,515.00	1,911,918.00	1,959,321.00	2,006,720.00
12	Administrative	145,542.56	220,893.12	223,167.00	232,247.00	243,107.00	0.00		243,107.00	10,860.00	250,400.00	257,692.00	264,985.00	272,280.00	279,573.00	286,867.00	294,159.00	301,453.00	308,745.00
620-12-5110	Admin Wages (FT)	139,513.99	157,433.15	164,278.00	159,182.00	172,270.00	0.00		172,270.00	13,088.00	177,438.00	182,606.00	187,774.00	192,942.00	198,110.00	203,279.00	208,447.00	213,615.00	218,783.00
620-12-5111	Admin Wages (PT)	4,152.94	5,041.25	5,533.00	8,367.00	8,172.00	0.00		8,172.00	-195.00	8,417.00	8,662.00	8,907.00	9,153.00	9,398.00	9,643.00	9,888.00	10,133.00	10,378.00
620-12-5150	Overtime Wages (FT)	1,875.63	1,112.10	1,594.00	1,500.00	0.00	0.00		0.00	-1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-12-5162	Admin Pay-out Severance	0.00	0.00	0.00	4,500.00	0.00	0.00		0.00	-4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-12-5211	Ohio Public Emp. Ret. System	0.00	21,029.62	19,771.00	23,037.00	25,262.00	0.00		25,262.00	2,225.00	26,020.00	26,778.00	27,536.00	28,293.00	29,051.00	29,809.00	30,567.00	31,325.00	32,083.00
620-12-5213	Medicare	0.00	1,200.66	2,222.00	2,495.00	2,616.00	0.00		2,616.00	121.00	2,694.00	2,773.00	2,851.00	2,930.00	3,008.00	3,087.00	3,165.00	3,244.00	3,322.00
620-12-5220	Medical Insurance	0.00	29,048.88	24,918.00	27,717.00	29,338.00	0.00		29,338.00	1,621.00	30,218.00	31,098.00	31,978.00	32,859.00	33,739.00	34,619.00	35,499.00	36,379.00	37,259.00
620-12-5222	Dental Insurance	0.00	1,037.86	1,139.00	1,324.00	1,324.00	0.00		1,324.00	0.00	1,364.00	1,403.00	1,443.00	1,483.00	1,523.00	1,562.00	1,602.00	1,642.00	1,681.00
620-12-5224	HSA Contributions	0.00	4,989.60	3,712.00	4,125.00	4,125.00	0.00		4,125.00	0.00	4,249.00	4,372.00	4,496.00	4,620.00	4,744.00	4,868.00	4,991.00	5,115.00	5,239.00
21	Streets	1,295,495.29	1,011,383.00	1,224,836.00	1,369,556.36	1,359,740.00	-22,750.00		1,336,990.00	-32,566.36	1,377,098.00	1,417,210.00	1,457,322.00	1,497,428.00	1,537,536.00	1,577,648.00	1,617,759.00	1,657,868.00	1,697,975.00
620-21-5140	Service Wages (FT)	372,771.28	394,712.68	401,974.00	400,151.10	442,100.00	0.00		442,100.00	41,948.90	455,363.00	468,626.00	481,889.00	495,152.00	508,415.00	521,678.00	534,941.00	548,204.00	561,467.00
620-21-5141	Service Wages (PT)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5150	Overtime Wages (FT)	20,203.96	20,616.74	21,592.00	25,000.00	0.00	0.00		0.00	-25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5161	Medical Insurance Reimb.	4,790.05	5,694.87	5,573.00	5,749.90	10,683.00	0.00		10,683.00	4,933.10	11,003.00	11,324.00	11,644.00	11,965.00	12,285.00	12,606.00	12,926.00	13,247.00	13,567.00
620-21-5162	Leave Pay-out/Severance	0.00	0.00	0.00	0.00	7,000.00	0.00		7,000.00	7,000.00	7,210.00	7,420.00	7,630.00	7,840.00	8,050.00	8,260.00	8,470.00	8,680.00	8,890.00
620-21-5169	Other Pay	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5211	Ohio Public Emp. Ret. System	77,917.74	56,975.02	53,139.00	60,746.00	61,894.00	0.00		61,894.00	1,148.00	63,751.00	65,608.00	67,464.00	69,321.00	71,178.00	73,035.00	74,892.00	76,749.00	78,605.00
620-21-5212	OPERS Pension Pickup	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5213	Medicare	7,611.34	7,057.24	5,487.00	6,292.00	6,667.00	0.00		6,667.00	375.00	6,867.00	7,067.00	7,267.00	7,467.00	7,667.00	7,867.00	8,067.00	8,267.00	8,467.00
620-21-5220	Medical Insurance	93,640.70	67,109.05	65,712.00	73,522.00	64,118.00	0.00		64,118.00	-9,404.00	66,042.00	67,965.00	69,889.00	71,812.00	73,736.00	75,659.00	77,583.00	79,506.00	81,430.00
620-21-5221	Employee Premium Contribution	-2,053.94	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5222	Dental Insurance	4,195.53	3,210.00	2,761.00	3,209.00	3,209.00	0.00		3,209.00	0.00	3,305.00	3,402.00	3,498.00	3,594.00	3,690.00	3,787.00	3,883.00	3,979.00	4,075.00
620-21-5223	Life Insurance	895.46	965.63	868.00	999.00	842.00	0.00		842.00	-157.00	867.00	893.00	918.00	943.00	968.00	994.00	1,019.00	1,044.00	1,069.00
620-21-5224	HSA Contributions	14,055.22	9,134.17	8,836.00	8,938.00	10,562.00	0.00		10,562.00	1,624.00	10,879.00	11,196.00	11,513.00	11,829.00	12,146.00	12,463.00	12,780.00	13,097.00	13,414.00
620-21-5225	Vision	-24.71	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5230	Workers Compensation	9,993.07	7,535.66	4,800.00	9,320.00	10,217.00	0.00		10,217.00	897.00	10,524.00	10,830.00	11,137.00	11,443.00	11,750.00	12,056.00	12,363.00	12,669.00	12,976.00
620-21-5231	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5241	Tuition Reimbursement	4,147.89	3,625.00	1,014.00	1,500.00	0.00	0.00		0.00	-1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5242	Uniform Allowance	1,530.68	1,000.02	2,028.00	1,820.00	1,820.00	0.00		1,820.00	0.00	1,875.00	1,929.00	1,984.00	2,038.00	2,093.00	2,148.00	2,202.00	2,257.00	2,311.00
620-21-5300	Audit Fees	7,852.50	7,656.00	9,514.00	8,597.00	7,047.00	0.00		7,047.00	-1,550.00	7,258.00	7,470.00	7,681.00	7,893.00	8,104.00	8,315.00	8,527.00	8,738.00	8,950.00
620-21-5303	Engineering Fees	0.00	1,660.00	1,596.00	6,000.00	6,000.00	0.00		6,000.00	0.00	6,180.00	6,360.00	6,540.00	6,720.00	6,900.00	7,080.00	7,260.00	7,440.00	7,620.00
620-21-5304	Planning Fees	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5310	Conference & Seminar Reg.	641.37	810.00	1,233.00	2,000.00	2,000.00	0.00		2,000.00	0.00	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	2,360.00	2,420.00	2,480.00	2,540.00
620-21-5311	Travel/Transportation	250.29	816.74	916.00	2,718.96	1,000.00	0.00		1,000.00	-1,718.96	1,030.00	1,060.00	1,090.00	1,120.00	1,150.00	1,180.00	1,210.00	1,240.00	1,270.00
620-21-5312	Educational Classes	740.00	1,505.00	3,122.00	3,481.04	5,200.00	0.00		5,200.00	1,718.96	5,356.00	5,512.00	5,668.00	5,824.00	5,980.00	6,136.00	6,292.00	6,448.00	6,604.00
620-21-5320	Electric	49,716.79	53,490.75	49,603.00	52,000.00	52,000.00	0.00		52,000.00	0.00	53,560.00	55,120.00	56,680.00	58,240.00	59,800.00	61,360.00	62,920.00	64,480.00	66,040.00
620-21-5321	Natural Gas	7,848.35	9,810.45	9,206.00	10,000.00	10,000.00	0.00		10,000.00	0.00	10,300.00	10,600.00	10,900.00	11,200.00	11,500.00	11,800.00	12,100.00	12,400.00	12,700.00
620-21-5322	Sanitary Sewer	1,286.48	906.61	869.00	2,000.00	2,000.00	0.00		2,000.00	0.00	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	2,360.00	2,420.00	2,480.00	2,540.00
620-21-5323	LED Lighting Contract	7,038.00	6,816.90	5,014.00	7,040.00	7,040.00	0.00		7,040.00	0.00	7,251.00	7,462.00	7,674.00	7,885.00	8,096.00	8,307.00	8,518.00	8,730.00	8,941.00
620-21-5330	Telephone	5,132.08	5,115.49	4,694.00	5,000.00	5,000.00	0.00		5,000.00	0.00	5,150.00	5,300.00	5,450.00	5,600.00	5,750.00	5,900.00	6,050.00	6,200.00	6,350.00
620-21-5331	Cell Phones	1,875.34	2,060.00	0.00	2,000.00	2,000.00	0.00		2,000.00	0.00	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	2,360.00	2,420.00	2,480.00	2,540.00
620-21-5332	Internet Service	3,894.00	3,848.99	4,373.00	5,000.00	5,000.00	0.00		5,000.00	0.00	5,150.00	5,300.00	5,450.00	5,600.00	5,750.00	5,900.00	6,050.00	6,200.00	6,350.00
620-21-5340	Postage & Shipping	4,671.82	3,783.22	4,112.00	6,000.00	6,000.00	0.00		6,000.00	0.00	6,180.00	6,360.00	6,540.00	6,720.00	6,900.00	7,080.00	7,260.00	7,440.00	7,620.00
620-21-5341	Printing	300.00	118.86	0.00	2,000.00	2,000.00	0.00		2,000.00	0.00	2,060.00	2,120.00	2,180.00	2,240.00	2,300.00	2,360.00	2,420.00	2,480.00	2,540.00
620-21-5350	Property & Liability Insurance	14,979.15	21,684.47	26,041.00	21,701.00	21,701.00	0.00		21,701.00	0.00	22,352.00	23,003.00	23,654.00	24,305.00	24,956.00	25,607.00	26,258.00	26,909.00	27,560.00
620-21-5352	Bank Fees	2,350.30	1,929.97	0.00	1,450.00	3,000.00	0.00		3,000.00	1,550.00	3,090.00	3,180.00	3,270.00	3,360.00	3,450.00	3,540.00	3,630.00	3,720.00	3,810.00
620-21-5353	Payroll Service Fees	5,569.63	3,385.70	6,327.00	6,200.00	6,200.00	0.00		6,200.00	0.00	6,386.00	6,572.00	6,758.00	6,944.00	7,130.00	7,316.00	7,502.00	7,688.00	7,874.00
620-21-5354	Utility Billing Service	13,002.21	13,492.48	12,476.00	15,553.67	15,000.00	0.00		15,000.00	-553.67	15,450.00	15,900.00	16,350.00	16,800.00	17,250.00	17,700.00	18,150.00	18,600.00	19,050.00
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620-21-5365	Vehicle Maintenance	2,937.93	2,584.44	5,261.00	7,416.51	7,000.00	0.00		7,000.00	-416.51	7,210.00	7,420.00	7,630.00	7,840.00	8,050.00	8,260.00	8,470.00	8,680.00	8,890.00
620-21-5366	Property Maintenance	4,291.33	4,525.04	2,157.00	16,010.44	16,000.00	0.00		16,000.00	-10.44	16,480.00	16,960.00	17,440.00	17,920.00	18,400.00	18,880.00	19,360.00	19,840.00	20,320.00
620-21-5367	Generator/Elevator Maintenance	4,074.63	1,241.00	4,826.00	8,500.00	8,500.00	500.00	Increase service cost	9,000.00	500.00	9,270.00	9,540.00	9,810.00	10,080.00	10,350.00	10,620.00	10,890.00	11,160.00	11,430.00
620-21-5370	Admin Contract Services	2,689.66	7,878.38	13,162.00	12,373.46	4,500.00	15,000.00	GIS meter hosting increase	19,500.00	7,126.54	20,085.00	20,670.00	21,255.00	21,840.00	22,425.00	23,010.00	23,595.00	24,180.00	24,765.00
620-21-5372	Building Security	2,614.80	1,807.80	2,169.00	2,200.00	2,200.00	0.00		2,200.00	0.00	2,266.00	2,332.00	2,398.00	2,464.00	2,530.00	2,596.00	2,662.00	2,728.00	2,794.00
620-21-5373	Workers Comp Mgmt	570.00	600.00	744.00	3,200.00	3,200.00	0.00		3,200.00	0.00	3,296.00	3,392.00	3,488.00	3,584.00	3,680.00	3,776.00	3,872.00	3,968.00	4,064.00
620-21-5374	Auction Fees	0.00	0.00	0.00	500.00	500.00	0.00		500.00	0.00	515.00	530.00	545.00	560.00	575.00	590.00	605.00	620.00	635.00
620-21-5380	Emergency Dispatch	53,603.88	40,202.88	90,000.00	87,000.00	87,000.00	-87,000.00	No longer used	0.00	-87,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5389	Other Intergovernmental Svc.	330.00	0.00	0.00	3,000.00	3,000.00	0.00		3,000.00	0.00	3,090.00	3,180.00	3,270.00	3,360.00	3,450.00	3,540.00	3,630.00	3,720.00	3,810.00
620-21-5390	Other Contract Services	3,744.64	2,349.33	293.00	1,750.00	1,750.00	0.00		1,750.00	0.00	1,802.00	1,855.00	1,908.00	1,960.00	2,012.00	2,065.00	2,118.00	2,170.00	2,222.00
620-21-5392	Equipment Rental/Lease	4,181.50	5,863.60	3,818.00	4,100.00	4,100.00	0.00		4,100.00	0.00	4,223.00	4,346.00	4,469.00	4,592.00	4,715.00	4,838.00	4,961.00	5,084.00	5,207.00
620-21-5393	Water Lab & Sampling Fees	4,065.00	4,897.07	6,216.00	7,302.93	6,200.00	2,000.00	Analytical cost increase	8,200.00	897.07	8,446.00	8,692.00	8,938.00	9,184.00	9,430.00	9,676.00	9,922.00	10,168.00	10,414.00
620-21-5401	Office Supplies	687.04	655.32	260.00	1,500.00	1,500.00	0.00		1,500.00	0.00	1,545.00	1,590.00	1,635.00	1,680.00	1,725.00	1,770.00	1,815.00	1,860.00	1,905.00
620-21-5402	Miscellaneous Supplies	4,543.34	2,523.43	3,119.00	6,010.44	6,000.00	0.00		6,000.00	-10.44	6,180.00	6,360.00	6,540.00	6,720.00	6,900.00	7,080.00	7,260.00	7,440.00	7,620.00
620-21-5403	Hardware & Software	990.00	23,749.75	2,880.00	4,700.00	2,500.00	15,250.00	Re-allocation of software fees	17,750.00	13,050.00	18,282.00	18,815.00	19,348.00	19,880.00	20,412.00	20,945.00	21,478.00	22,010.00	22,542.00
620-21-5405	Special Event Supplies	458.75	85.32	0.00	500.00	500.00	0.00		500.00	0.00	515.00	530.00	545.00	560.00	575.00	590.00	605.00	620.00	635.00
620-21-5411	Gasoline	6,725.61	8,221.43	9,489.00	7,907.64	7,000.00	0.00		7,000.00	-907.64	7,210.00	7,420.00	7,630.00	7,840.00	8,050.00	8,260.00	8,470.00	8,680.00	8,890.00
620-21-5412	Diesel	7,195.80	7,905.21	5,289.00	8,094.79	8,000.00	0.00		8,000.00	-94.79	8,240.00	8,480.00	8,720.00	8,960.00	9,200.00	9,440.00	9,680.00	9,920.00	10,160.00
620-21-5421	Water System Supplies	23,417.96	39,390.84	44,247.00	51,185.02	50,000.00	0.00		50,000.00	-1,185.02	51,500.00	53,000.00	54,500.00	56,000.00	57,500.00	59,000.00	60,500.00	62,000.00	63,500.00
620-21-5422	Meters	21,721.31	0.00	29,278.00	74,398.48	50,000.00	0.00		50,000.00	-24,398.48	51,500.00	53,000.00	54,500.00	56,000.00	57,500.00	59,000.00	60,500.00	62,000.00	63,500.00
620-21-5434	Road Supplies	1,623.46	1,670.92	1,739.00	3,764.72	3,000.00	0.00		3,000.00	-764.72	3,090.00	3,180.00	3,270.00	3,360.00	3,450.00	3,540.00	3,630.00	3,720.00	3,810.00
620-21-5453	Uniforms and Equipment	0.00	0.00	302.00	2,100.00	2,100.00	0.00		2,100.00	0.00	2,163.00	2,226.00	2,289.00	2,352.00	2,415.00	2,478.00	2,541.00	2,604.00	2,667.00
620-21-5510	Infrastructure & Facilities	146,606.00	14,530.00	41,932.00	35,000.00	35,000.00	35,000.00	Fiber Line to WellIs	70,000.00	35,000.00	72,100.00	74,200.00	76,300.00	78,400.00	80,500.00	82,600.00	84,700.00	86,800.00	88,900.00
620-21-5520	Vehicles & Equipment	41,100.00	0.00	105,000.00	87,500.00	87,500.00	0.00		87,500.00	0.00	90,125.00	92,750.00	95,375.00	98,000.00	100,625.00	103,250.00	105,875.00	108,500.00	111,125.00
620-21-5601	Licenses & Certifications	5,927.58	8,238.27	665.00	7,250.00	7,250.00	500.00		7,750.00	500.00	7,982.00	8,215.00	8,448.00	8,680.00	8,912.00	9,145.00	9,378.00	9,610.00	9,842.00
620-21-5602	Dues & Memberships	2,424.29	3,088.54	3,002.00	3,200.00	3,200.00	0.00		3,200.00	0.00	3,296.00	3,392.00	3,488.00	3,584.00	3,680.00	3,776.00	3,872.00	3,968.00	4,064.00
620-21-5603	Subscriptions	75.00	75.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5610	Settlement Fees	0.00	0.00	0.00	250.00	250.00	0.00		250.00	0.00	258.00	265.00	272.00	280.00	288.00	295.00	302.00	310.00	318.00
620-21-5631	Refunds	850.00	150.00	0.00	100.00	100.00	0.00		100.00	0.00	103.00	106.00	109.00	112.00	115.00	118.00	121.00	124.00	127.00
620-21-5641	Water Fees to Greene County	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5649	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5710	Principal-Bonds	75,000.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620-21-5711	Principal-OPWC Loans	65,839.62	65,839.62	79,008.00	65,840.00	65,840.00	0.00		65,840.00	0.00	67,815.00	69,790.00	71,766.00	73,741.00	75,716.00	77,691.00	79,666.00	81,642.00	83,617.00
620-21-5720	Interest	993.75	0.00	0.00	2,750.00	2,750.00	0.00		2,750.00	0.00	2,832.00	2,915.00	2,998.00	3,080.00	3,162.00	3,245.00	3,328.00	3,410.00	3,492.00
620-21-5800	Transfers-out	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

City of Bellbrook

2024 Revenue Budget

Item D.

	Full Year Actual Revenue 2022	Full Year Actual Revenue 2023	Full Year Expected Revenue	2024 Estimated Revenue
100 General Fund				
100-00-4101 Property Tax	709,270.21	713,906.25	807,000.00	955,000.00
41 Property Tax TOTALS	709,270.21	713,906.25	807,000.00	955,000.00
100-00-4201 Local Government	156,751.22	121,640.88	105,446.00	129,055.00
100-00-4203 Cigarette Tax	222.75	208.53	260.00	260.00
100-00-4204 Liquor and Beer Permit Fees	12,665.10	359.80	2,500.00	500.00
100-00-4205 Property Tax Allocation	103,867.24	104,293.37	102,000.00	105,000.00
100-00-4243 State Grant	0.00	0.00	771,377.00	0.00
100-00-4250 Local Grant	80,000.00	15,995.00	75,000.00	0.00
42 Intergovernmental TOTALS	353,506.31	242,497.58	1,056,583.00	234,815.00
100-00-4321 Fuel System Admin Fees	1,590.00	1,721.28	1,500.00	1,500.00
100-00-4341 Leases	20,502.25	0.00	17,500.00	17,500.00
43 Charges for Services TOTALS	22,092.25	1,721.28	19,000.00	19,000.00
100-00-4401 Special Assess-G & W Mowing	358.75	376.00	250.00	500.00
100-00-4402 Special Assess-Nuisance Abate	0.00	2,511.42	250.00	2,500.00
44 Special Assessments TOTALS	358.75	2,887.42	500.00	3,000.00
100-00-4501 Court Fines-Xenia Mun Court	1,118.10	710.40	700.00	700.00
100-00-4503 Court Fines-State of Ohio	70.00	0.00	0.00	0.00
100-00-4511 Zoning Fees	9,880.00	10,504.42	6,000.00	10,000.00
100-00-4512 Abandoned Property Reg	230.00	100.00	200.00	200.00
100-00-4521 Parkland Fees	1,200.00	1,199.00	1,200.00	1,200.00
100-00-4531 Franchise Fees	99,440.99	97,369.46	75,000.00	90,000.00
100-00-4541 Plan Review & Inspection Fees	515.20	566.06	500.00	500.00
45 Fines, Licenses and Permits TOTALS	112,454.29	110,449.34	83,600.00	102,600.00
100-00-4601 Interest	70,409.58	153,037.01	5,000.00	150,000.00
46 Investment Earnings TOTALS	70,409.58	153,037.01	5,000.00	150,000.00
100-00-4711 General Donations	0.00	500.00	0.00	500.00
100-00-4712 Museum Donations	1,120.00	1,223.04	500.00	500.00
100-00-4731 Miscellaneous Reimbursements	19,371.97	72,624.76	4,000.00	10,000.00
47 Miscellaneous TOTALS	20,491.97	74,347.80	4,500.00	11,000.00
100 General Fund TOTALS	1,288,583.36	1,298,846.68	1,976,183.00	1,475,415.00
201 Local Fiscal Recovery Fund				
201-00-4230 ARPA Funds	387,717.08	0.00	0.00	0.00
42 Intergovernmental TOTALS	387,717.08	0.00	0.00	0.00

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	Full Year Actual Revenue 2022	Full Year Actual Revenue 2023	Full Year Expected Revenue	2024 Estimated Revenue
201 Local Fiscal Recovery Fund TOTALS	387,717.08	0.00	0.00	0.00
202 OneOhio Opioid Settlement Fund				
202-00-4230 OneOhio Opioid Settlement Funds	0.00	6,397.78	0.00	6,000.00
42 Intergovernmental TOTALS	0.00	6,397.78	0.00	6,000.00
202 OneOhio Opioid Settlement Fund TOTALS	0.00	6,397.78	0.00	6,000.00
210 Street Fund				
210-00-4211 License Tax-State Levied	43,673.38	34,056.55	37,000.00	37,000.00
210-00-4212 Gasoline Tax	376,431.84	283,088.53	315,000.00	300,000.00
42 Intergovernmental TOTALS	420,105.22	317,145.08	352,000.00	337,000.00
210-00-4371 Grass & Weed Mowing Fees	296.12	0.00	500.00	0.00
43 Charges for Services TOTALS	296.12	0.00	500.00	0.00
210-00-4722 Scrap Metal Sale	166.40	902.75	200.00	500.00
210-00-4731 Miscellaneous Reimbursments	7,124.71	3,398.01	4,000.00	4,000.00
210-00-4732 MVRMA Reimbursement	2,000.40	0.00	0.00	0.00
47 Miscellaneous TOTALS	9,291.51	4,300.76	4,200.00	4,500.00
210 Street Fund TOTALS	429,692.85	321,445.84	356,700.00	341,500.00
220 State Highway Fund				
220-00-4211 License Tax-State Levied	3,541.07	2,761.31	3,000.00	3,000.00
220-00-4212 Gasoline Tax	30,521.44	22,953.10	25,000.00	25,000.00
42 Intergovernmental TOTALS	34,062.51	25,714.41	28,000.00	28,000.00
220 State Highway Fund TOTALS	34,062.51	25,714.41	28,000.00	28,000.00
230 Police Fund				
230-00-4101 Property Tax	1,403,059.21	1,412,090.37	1,594,000.00	1,597,000.00
41 Property Tax TOTALS	1,403,059.21	1,412,090.37	1,594,000.00	1,597,000.00
230-00-4205 Property Tax Allocation	202,554.74	203,287.49	198,125.00	190,000.00
230-00-4242 Police Training (CPT)	5,764.68	0.00	0.00	0.00
42 Intergovernmental TOTALS	208,319.42	203,287.49	198,125.00	190,000.00
230-00-4302 School Security Agreement	16,500.00	8,250.00	60,000.00	60,000.00
230-00-4303 Football Game Sec. Agreement	1,875.00	750.00	2,000.00	2,000.00
230-00-4304 Drug Test Lab Fees	6.50	50.00	0.00	0.00
43 Charges for Services TOTALS	18,381.50	9,050.00	62,000.00	62,000.00

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	Full Year Actual Revenue 2022	Full Year Actual Revenue 2023	Full Year Expected Revenue	2024 Estimated Revenue
230-00-4503 Court Fines-State of Ohio	260.00	200.00	250.00	250.00
230-00-4504 Fines-Enforcement & Education	2,056.47	(2,056.47)	2,000.00	2,000.00
45 Fines, Licenses and Permits TOTALS	2,316.47	(1,856.47)	2,250.00	2,250.00
230-00-4711 Police Donations	1,100.00	1,300.00	500.00	500.00
230-00-4731 Miscellaneous Reimbursments	8,599.80	2,871.97	2,500.00	2,500.00
230-00-4732 MVRMA Reimbursement	35.00	0.00	0.00	0.00
47 Miscellaneous TOTALS	9,734.80	4,171.97	3,000.00	3,000.00
230-00-4901 Transfer-in	0.00	110,000.00	110,000.00	250,000.00
49 Not Defined TOTALS	0.00	110,000.00	110,000.00	250,000.00
230 Police Fund TOTALS	1,641,811.40	1,736,743.36	1,969,375.00	2,104,250.00
240 Fuel System Fund				
240-00-4322 Fuel System Maint. Fees-School	1,062.31	2,088.06	1,200.00	1,200.00
43 Charges for Services TOTALS	1,062.31	2,088.06	1,200.00	1,200.00
240 Fuel System Fund TOTALS	1,062.31	2,088.06	1,200.00	1,200.00
250 Fire Fund				
250-00-4101 Property Tax	1,119,114.81	1,126,407.99	1,232,000.00	1,234,000.00
41 Property Tax TOTALS	1,119,114.81	1,126,407.99	1,232,000.00	1,234,000.00
250-00-4205 Property Tax Allocation	121,444.78	121,852.98	112,250.00	115,000.00
250-00-4240 State Grant	2,317.37	0.00	2,000.00	2,000.00
42 Intergovernmental TOTALS	123,762.15	121,852.98	114,250.00	117,000.00
250-00-4311 EMS Transport Fees	101,734.43	90,231.53	100,000.00	100,000.00
43 Charges for Services TOTALS	101,734.43	90,231.53	100,000.00	100,000.00
250-00-4711 Fire Donations	0.00	306.10	0.00	0.00
250-00-4731 Miscellaneous Reimbursments	32,048.67	2,100.00	500.00	2,000.00
47 Miscellaneous TOTALS	32,048.67	2,406.10	500.00	2,000.00
250 Fire Fund TOTALS	1,376,660.06	1,340,898.60	1,446,750.00	1,453,000.00
270 Police Pension Fund				
270-00-4101 Property Tax	56,700.59	57,110.76	65,000.00	81,000.00
41 Property Tax TOTALS	56,700.59	57,110.76	65,000.00	81,000.00
270-00-4205 Property Tax Allocation	8,345.77	8,381.47	8,000.00	8,000.00
42 Intergovernmental TOTALS	8,345.77	8,381.47	8,000.00	8,000.00

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	Full Year Actual Revenue 2022	Full Year Actual Revenue 2023	Full Year Expected Revenue	2024 Estimated Revenue
270 Police Pension Fund TOTALS	65,046.36	65,492.23	73,000.00	89,000.00
280 Motor Vehicle License Fund				
280-00-4111 License Tax-City Levied	37,327.50	29,685.00	32,000.00	32,000.00
41 Property Tax TOTALS	37,327.50	29,685.00	32,000.00	32,000.00
280-00-4213 License Tax-County Levied	20,910.00	14,842.50	18,000.00	15,000.00
42 Intergovernmental TOTALS	20,910.00	14,842.50	18,000.00	15,000.00
280-00-4601 Interest	14.97	38.40	0.00	0.00
46 Investment Earnings TOTALS	14.97	38.40	0.00	0.00
280 Motor Vehicle License Fund TOTALS	58,252.47	44,565.90	50,000.00	47,000.00
300 Capital Improvement Fund				
300-00-4240 State Grant	0.00	0.00	0.00	440,000.00
42 Intergovernmental TOTALS	0.00	0.00	0.00	440,000.00
300 Capital Improvement Fund TOTALS	0.00	0.00	0.00	440,000.00
610 Waste Collection Fund				
610-00-4351 Waste Collection Fees	499,852.67	577,334.05	639,400.00	640,000.00
43 Charges for Services TOTALS	499,852.67	577,334.05	639,400.00	640,000.00
610-00-4731 Miscellaneous Reimbursements	37.43	0.00	50.00	0.00
610-00-4791 Other Revenue	217.03	0.00	200.00	0.00
47 Miscellaneous TOTALS	254.46	0.00	250.00	0.00
610 Waste Collection Fund TOTALS	500,107.13	577,334.05	639,650.00	640,000.00
620 Water Fund				
620-00-1203 Utility Receivables	357.68	388.94	0.00	0.00
12 Not Defined TOTALS	357.68	388.94	0.00	0.00
620-00-4361 Water Fees	1,637,472.38	1,329,383.05	1,504,500.00	1,500,000.00
620-00-4363 Turn Off/On Fees	4,229.54	5,005.00	3,500.00	3,500.00
620-00-4364 Tap-in Fees	96,000.00	249,600.00	97,000.00	100,000.00
620-00-4365 Domestic Connection Fees	12,800.00	31,300.00	13,000.00	20,000.00
620-00-4366 Irrigation Connection Fees	4,000.00	2,600.00	4,800.00	3,000.00
620-00-4369 Return Check Fees	420.00	735.00	250.00	250.00
43 Charges for Services TOTALS	1,754,921.92	1,618,623.05	1,623,050.00	1,626,750.00
620-00-4731 Miscellaneous Reimbursments	1,345.23	1,191.48	1,000.00	1,500.00

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	Full Year Actual Revenue 2022	Full Year Actual Revenue 2023	Full Year Expected Revenue	2024 Estimated Revenue
620-00-4791 Other Revenue	649.21	4,593.26	2,500.00	2,500.00
47 Miscellaneous TOTALS	1,994.44	5,784.74	3,500.00	4,000.00
620 Water Fund TOTALS	1,757,274.04	1,624,796.73	1,626,550.00	1,630,750.00
800 Performance Bond Fund				
800-00-4541 Plan Review & Inspection Fees	46,202.88	0.00	20,000.00	20,000.00
800-00-4551 Erosion Control Bonds	1,500.00	500.00	1,000.00	1,000.00
45 Fines, Licenses and Permits TOTALS	47,702.88	500.00	21,000.00	21,000.00
800 Performance Bond Fund TOTALS	47,702.88	500.00	21,000.00	21,000.00
999 Payroll Clearing Fund				
999-99-4000 Payroll Clearing Revenue	1,054,168.78	1,800,231.58	0.00	0.00
999-99-4001 Fire Pension Revenue	73,578.81	64,522.56	0.00	0.00
999-99-4002 HSA Revenue	31,560.00	28,354.00	0.00	0.00
999-99-4003 ICMA 457 Revenue	2,650.00	0.00	0.00	0.00
999-99-4004 Insurance Premium Pretax Revenue	16,278.38	17,743.97	0.00	0.00
999-99-4005 Greene County Lodge Dues Revenue	630.00	450.00	0.00	0.00
999-99-4006 OHDC 457 Std Revenue	80,080.00	71,600.00	0.00	0.00
999-99-4007 PERS Pension Revenue	101,082.65	91,121.69	0.00	0.00
999-99-4008 Police Pension Revenue	120,004.79	108,772.58	0.00	0.00
999-99-4009 FOP Union Dues Revenue	4,948.56	4,372.00	0.00	0.00
999-99-4010 Union Fire Dept Dues Revenue	2,760.00	2,240.00	0.00	0.00
999-99-4011 Vision Revenue	3,195.82	3,385.82	0.00	0.00
999-99-4012 Vol Life Insurance Revenue	3,835.78	3,538.73	0.00	0.00
999-99-4013 Child Support Revenue	2,807.74	4,535.58	0.00	0.00
40 Not Defined TOTALS	1,497,581.31	2,200,868.51	0.00	0.00
999-99-4110 Federal Withholdings Revenue	179,307.58	298,550.42	0.00	0.00
999-99-4120 State Withholdings Revenue	35,370.62	61,671.01	0.00	0.00
999-99-4130 Carlisle City Income Tax Revenue	158.50	267.88	0.00	0.00
999-99-4131 Centerville City Income Tax Revenue	942.47	2,543.78	0.00	0.00
999-99-4132 Corwin Village Income Tax Revenue	203.54	387.42	0.00	0.00
999-99-4135 Huber Heights City Income Tax Revenue	651.23	1,128.00	0.00	0.00
999-99-4136 Kettering City Income Tax Revenue	3,046.83	5,245.67	0.00	0.00
999-99-4139 Union City Income Tax Revenue	1,100.47	1,822.38	0.00	0.00
999-99-4140 Xenia City Income Tax Revenue	2,976.62	6,838.93	0.00	0.00
999-99-4141 Piqua City Income Tax Revenue	51.06	0.00	0.00	0.00
999-99-4142 Riverside City Income Tax Revenue	284.08	490.18	0.00	0.00
999-99-4143 West Alexandria Income Tax Revenue	98.13	645.53	0.00	0.00

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	Full Year Actual Revenue 2022	Full Year Actual Revenue 2023	Full Year Expected Revenue	2024 Estimated Revenue
999-99-4144 CITY OF DAYTON INCOME TAX	0.00	80.16	0.00	0.00
999-99-4150 Carlisle School District Income Tax Revenue	393.42	305.37	0.00	0.00
999-99-4153 National Trail School District Income Tax Revenue	365.02	0.00	0.00	0.00
999-99-4155 Xenia School District Income Tax Revenue	788.70	1,650.84	0.00	0.00
999-99-4156 Piqua School District Income Tax Revenue	31.91	0.00	0.00	0.00
999-99-4157 Twin Valley School District Income Tax Revenue	125.68	818.86	0.00	0.00
41 Property Tax TOTALS	225,895.86	382,446.43	0.00	0.00
999 Payroll Clearing Fund TOTALS	1,723,477.17	2,583,314.94	0.00	0.00
Report Total :	9,311,449.62	9,628,138.58	8,188,408.00	8,277,115.00

Selected Filters

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- Account Type
- Include - Revenue
 - Include - Expense

City of Bellbrook

2024 Expense Budget

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
100 General Fund				
11 Legislative				
100-11-5119 Mayor & Council	29,333.10	24,999.80	30,000.00	30,001.00
51 Wages and Compensation TOTALS	29,333.10	24,999.80	30,000.00	30,001.00
100-11-5211 Ohio Public Emp. Ret. System	4,059.80	3,149.64	4,200.00	4,201.00
100-11-5213 Medicare	425.10	326.07	435.00	435.00
52 Fringe Benefits TOTALS	4,484.90	3,475.71	4,635.00	4,636.00
Personnel TOTALS	33,818.00	28,475.51	34,635.00	34,637.00
100-11-5310 Conference & Seminar Reg.	30.00	0.00	1,000.00	1,000.00
100-11-5311 Travel/Transportation	0.00	284.48	300.00	300.00
100-11-5341 Printing	200.00	0.00	600.00	600.00
100-11-5342 Legal/Classified Ads	149.76	0.00	200.00	200.00
100-11-5370 Admin Contract Services	1,090.00	1,090.00	1,500.00	2,500.00
100-11-5389 Other Intergovernmental Svc.	175.00	140.00	250.00	250.00
53 Contracts and Services TOTALS	1,644.76	1,514.48	3,850.00	4,850.00
100-11-5401 Office Supplies	122.76	0.00	300.00	301.00
100-11-5402 Miscellaneous Supplies	(123.71)	550.99	1,300.00	300.00
100-11-5405 Special Event Supplies	403.38	472.88	1,000.00	1,000.00
54 Supplies and Materials TOTALS	402.43	1,023.87	2,600.00	1,601.00
100-11-5602 Dues & Memberships	0.00	450.00	1,500.00	1,500.00
100-11-5649 Other Expenses	245.42	0.00	500.00	500.00
56 Other Expenses TOTALS	245.42	450.00	2,000.00	2,000.00
Other TOTALS	2,292.61	2,988.35	8,450.00	8,451.00
11 Legislative TOTALS	36,110.61	31,463.86	43,085.00	43,088.00
12 Administrative				
100-12-5110 Admin Wages (FT)	102,453.85	88,065.78	96,113.00	108,766.00
100-12-5111 Admin Wages (PT)	15,366.61	20,716.84	35,458.82	30,368.00
100-12-5150 Overtime Wages (FT)	284.28	260.21	500.00	1,000.00
100-12-5162 Leave Pay-out/Severance	0.00	0.00	2,501.00	15,000.00
51 Wages and Compensation TOTALS	118,104.74	109,042.83	134,572.82	155,134.00
100-12-5211 Ohio Public Emp. Ret. System	14,685.97	12,201.06	17,253.00	18,779.00
100-12-5212 OPERS Pension Pickup	0.00	0.10	0.00	0.00
100-12-5213 Medicare	1,687.81	1,414.92	1,867.00	2,249.00
100-12-5220 Medical Insurance	16,554.94	13,584.78	18,142.00	19,203.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
100-12-5222 Dental Insurance	796.74	672.03	938.00	938.00
100-12-5223 Life Insurance	123.42	92.68	116.00	144.00
100-12-5224 HSA Contributions	2,187.52	1,874.96	2,500.00	2,500.00
100-12-5230 Workers Compensation	2,945.32	2,861.00	2,861.00	3,447.00
100-12-5231 Unemployment Compensation	0.00	116.84	165.18	0.00
100-12-5241 Tuition Reimbursement	1,500.00	845.17	1,500.00	0.00
52 Fringe Benefits TOTALS	40,481.72	33,663.54	45,342.18	47,260.00
Personnel TOTALS	158,586.46	142,706.37	179,915.00	202,394.00
100-12-5300 Audit Fees	18,218.70	16,700.00	19,131.00	19,500.00
100-12-5301 Legal Fees	29,568.25	16,850.83	35,000.00	20,000.00
100-12-5302 Prosecution Fees	16,561.00	16,666.65	25,000.00	25,000.00
100-12-5304 Planning Fees	8,875.00	0.00	1,809.30	2,000.00
100-12-5310 Conference & Seminar Reg.	644.00	532.50	2,500.00	1,500.00
100-12-5311 Travel/Transportation	316.18	480.98	2,000.00	2,000.00
100-12-5312 Educational Classes	0.00	0.00	0.00	2,600.00
100-12-5320 Electric	3,112.36	2,620.57	4,000.00	4,000.00
100-12-5321 Natural Gas	2,000.00	1,198.00	2,000.00	2,000.00
100-12-5322 Sanitary Sewer	134.59	153.28	1,500.00	1,500.00
100-12-5323 LED Lighting Contract	3,755.10	3,005.30	3,518.00	3,518.00
100-12-5324 Street Lighting	11,068.32	9,214.77	12,000.00	12,000.00
100-12-5330 Telephone	5,189.15	3,962.24	5,000.00	5,000.00
100-12-5331 Cell Phones	0.00	0.00	300.00	300.00
100-12-5332 Internet Service	4,000.00	3,376.37	4,000.00	4,000.00
100-12-5340 Postage & Shipping	6,257.50	3,739.09	5,750.00	4,250.00
100-12-5341 Printing	5,822.90	4,385.53	5,000.00	5,000.00
100-12-5342 Legal/Classified Ads	292.02	190.70	340.70	150.00
100-12-5350 Property & Liability Insurance	12,205.80	12,226.00	12,226.00	16,500.00
100-12-5352 Bank Fees	1,929.99	0.00	1,622.00	2,000.00
100-12-5353 Payroll Service Fees	3,385.68	5,522.22	6,250.00	0.00
100-12-5360 Information Technology Maint.	27,082.36	24,898.64	26,000.00	14,500.00
100-12-5364 Equipment Maintenance	690.00	500.00	1,500.00	1,500.00
100-12-5366 Property Maintenance	5,958.41	425.62	3,000.00	3,000.00
100-12-5367 Generator/Elevator Maintenance	200.00	419.00	1,000.00	1,000.00
100-12-5370 Admin Contract Services	14,853.21	6,217.36	10,000.00	11,500.00
100-12-5373 Workers Comp Mgmt	600.00	620.00	1,500.00	1,500.00
100-12-5374 Auction Fees	0.00	0.00	1,000.00	1,000.00
100-12-5381 Municipal Court	0.00	439.40	1,000.00	1,000.00
100-12-5385 Regional Planning	1,836.00	1,829.25	2,500.00	2,500.00
100-12-5386 Health District	13,862.00	14,353.00	16,500.00	16,500.00

City of Bellbrook

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
100-12-5389 Other Intergovernmental Svc.	1,609.74	2,951.98	4,500.00	4,500.00
100-12-5390 Other Contract Services	5,251.52	6,475.99	9,000.00	10,000.00
100-12-5392 Equipment Rental/Lease	2,190.15	1,778.40	2,600.00	1,600.00
53 Contracts and Services TOTALS	207,469.93	161,733.67	229,047.00	202,918.00
100-12-5401 Office Supplies	327.82	216.57	1,200.00	1,200.00
100-12-5402 Miscellaneous Supplies	3,707.58	1,645.25	5,000.00	5,000.00
100-12-5403 Hardware & Software	27,146.43	25,440.00	24,500.00	23,000.00
100-12-5405 Special Event Supplies	208.91	1,063.19	2,000.00	2,000.00
100-12-5411 Gasoline	7,239.92	0.00	0.00	0.00
100-12-5412 Diesel	21,186.80	0.00	0.00	0.00
54 Supplies and Materials TOTALS	59,817.46	28,365.01	32,700.00	31,200.00
100-12-5601 Licenses & Certifications	0.00	0.00	50.00	50.00
100-12-5602 Dues & Memberships	9,063.71	10,874.72	12,000.00	12,000.00
100-12-5603 Subscriptions	280.00	325.00	1,000.00	1,000.00
100-12-5610 Settlement Fees	4,234.86	0.00	7,600.00	7,600.00
100-12-5611 Election Fees	1,583.82	0.00	1,500.00	1,500.00
100-12-5612 State Tax Fees	0.00	0.00	450.00	450.00
100-12-5644 Family Resource Center	1,000.00	4,000.00	1,500.00	1,000.00
56 Other Expenses TOTALS	16,162.39	15,199.72	24,100.00	23,600.00
100-12-5800 Transfers-out	0.00	110,000.00	110,000.00	310,000.00
58 Other Financing Uses TOTALS	0.00	110,000.00	110,000.00	310,000.00
Other TOTALS	283,449.78	315,298.40	395,847.00	567,718.00
12 Administrative TOTALS	442,036.24	458,004.77	575,762.00	770,112.00
13 Library				
100-13-5366 Property Maintenance	259.77	107.75	3,000.00	3,000.00
53 Contracts and Services TOTALS	259.77	107.75	3,000.00	3,000.00
Other TOTALS	259.77	107.75	3,000.00	3,000.00
13 Library TOTALS	259.77	107.75	3,000.00	3,000.00
14 Museum				
100-14-5111 Admin Wages (PT)	3,138.82	3,560.98	7,928.00	19,452.00
51 Wages and Compensation TOTALS	3,138.82	3,560.98	7,928.00	19,452.00
100-14-5211 Ohio Public Emp. Ret. System	496.72	242.55	2,286.00	2,723.00
100-14-5213 Medicare	45.50	38.84	237.00	282.00
52 Fringe Benefits TOTALS	542.22	281.39	2,523.00	3,005.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
Personnel TOTALS	3,681.04	3,842.37	10,451.00	22,457.00
100-14-5320 Electric	774.71	998.97	1,310.00	800.00
100-14-5321 Natural Gas	2,500.00	1,487.70	2,500.00	2,500.00
100-14-5322 Sanitary Sewer	316.73	52.02	240.00	450.00
100-14-5366 Property Maintenance	607.52	853.28	1,700.00	2,000.00
100-14-5372 Building Security	335.40	335.40	425.00	425.00
100-14-5390 Other Contract Services	702.11	150.00	500.00	500.00
53 Contracts and Services TOTALS	5,236.47	3,877.37	6,675.00	6,675.00
100-14-5402 Miscellaneous Supplies	290.94	815.53	2,000.00	2,000.00
54 Supplies and Materials TOTALS	290.94	815.53	2,000.00	2,000.00
100-14-5510 Infrastructure & Facilities	0.00	9,600.00	10,000.00	0.00
55 Capital Outlay TOTALS	0.00	9,600.00	10,000.00	0.00
Other TOTALS	5,527.41	14,292.90	18,675.00	8,675.00
14 Museum TOTALS	9,208.45	18,135.27	29,126.00	31,132.00
15 Community Environment				
100-15-5110 Admin Wages (FT)	40,092.64	35,597.23	43,418.89	48,329.00
100-15-5111 Admin Wages (PT)	0.00	290.11	1,190.11	0.00
51 Wages and Compensation TOTALS	40,092.64	35,887.34	44,609.00	48,329.00
100-15-5211 Ohio Public Emp. Ret. System	5,164.49	4,493.25	6,119.00	6,766.00
100-15-5213 Medicare	572.52	463.20	634.00	701.00
100-15-5220 Medical Insurance	10,718.82	7,234.04	9,661.00	10,226.00
100-15-5222 Dental Insurance	402.34	296.46	414.00	414.00
100-15-5223 Life Insurance	86.15	64.55	81.00	101.00
100-15-5224 HSA Contributions	1,750.02	1,312.47	1,750.00	1,750.00
52 Fringe Benefits TOTALS	18,694.34	13,863.97	18,659.00	19,958.00
Personnel TOTALS	58,786.98	49,751.31	63,268.00	68,287.00
100-15-5303 Engineering Fees	0.00	0.00	1,500.00	0.00
100-15-5310 Conference & Seminar Reg.	0.00	0.00	500.00	500.00
100-15-5340 Postage & Shipping	0.00	22.14	100.00	100.00
100-15-5365 Vehicle Maintenance	0.00	698.16	1,000.00	500.00
100-15-5370 Contract Services	3,162.00	0.00	0.00	0.00
100-15-5389 Other Intergovernmental Svc.	654.20	0.00	1,200.00	0.00
53 Contracts and Services TOTALS	3,816.20	720.30	4,300.00	1,100.00
100-15-5401 Office Supplies	75.41	128.81	250.00	0.00
100-15-5402 Miscellaneous Supplies	4,799.61	0.00	700.00	0.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
100-15-5403 Hardware & Software	2,500.00	0.00	0.00	8,000.00
54 Supplies and Materials TOTALS	7,375.02	128.81	950.00	8,000.00
100-15-5602 Dues & Memberships	798.00	0.00	500.00	1,000.00
56 Other Expenses TOTALS	798.00	0.00	500.00	1,000.00
Other TOTALS	11,989.22	849.11	5,750.00	10,100.00
15 Community Environment TOTALS	70,776.20	50,600.42	69,018.00	78,387.00
30 Capital Outlay				
100-30-5510 Infrastructure & Facilities	0.00	441,097.41	1,013,000.00	322,500.00
100-30-5520 Vehicles & Equipment	0.00	114,797.58	174,700.00	183,300.00
55 Capital Outlay TOTALS	0.00	555,894.99	1,187,700.00	505,800.00
Other TOTALS	0.00	555,894.99	1,187,700.00	505,800.00
30 Capital Outlay TOTALS	0.00	555,894.99	1,187,700.00	505,800.00
100 General Fund TOTALS	558,391.27	1,114,207.06	1,907,691.00	1,431,519.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
201 Local Fiscal Recovery Fund				
12 Administrative				
201-12-5303 Engineering Fees	16,430.00	0.00	0.00	0.00
201-12-5370 Admin Contract Services	9,000.00	0.00	0.00	0.00
53 Contracts and Services TOTALS	25,430.00	0.00	0.00	0.00
201-12-5510 Infrastructure & Facilities	81,100.00	0.00	0.00	0.00
55 Capital Outlay TOTALS	81,100.00	0.00	0.00	0.00
Other TOTALS	106,530.00	0.00	0.00	0.00
12 Administrative TOTALS	106,530.00	0.00	0.00	0.00
21 Streets				
201-21-5510 Infrastructure & Facilities	858.25	228,601.39	521,200.00	436,000.00
55 Capital Outlay TOTALS	858.25	228,601.39	521,200.00	436,000.00
Other TOTALS	858.25	228,601.39	521,200.00	436,000.00
21 Streets TOTALS	858.25	228,601.39	521,200.00	436,000.00
201 Local Fiscal Recovery Fund TOTALS	107,388.25	228,601.39	521,200.00	436,000.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
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202 OneOhio Opioid Settlement Fund

12 Administrative

202-12-5370 Admin Contract Services	0.00	0.00	0.00	12,398.00
202-12-5390 Other Contract Services	0.00	0.00	2,161.25	0.00

53 Contracts and Services TOTALS	0.00	0.00	2,161.25	12,398.00
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Other TOTALS	0.00	0.00	2,161.25	12,398.00
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12 Administrative TOTALS	0.00	0.00	2,161.25	12,398.00
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202 OneOhio Opioid Settlement Fund TOTALS	0.00	0.00	2,161.25	12,398.00
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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
210 Street Fund				
21 Streets				
210-21-5140 Service Wages (FT)	211,751.66	180,369.35	221,583.18	237,451.00
210-21-5150 Overtime Wages (FT)	7,519.55	5,788.30	11,000.00	10,557.00
210-21-5161 Medical Insurance Reimb.	3,068.79	2,500.47	3,095.82	5,752.00
210-21-5162 Leave Pay-out/Severance	0.00	0.00	0.00	10,557.00
51 Wages and Compensation TOTALS	222,340.00	188,658.12	235,679.00	264,317.00
210-21-5211 Ohio Public Emp. Ret. System	30,254.16	23,670.67	32,435.00	34,721.00
210-21-5213 Medicare	3,148.38	2,417.14	3,229.00	3,833.00
210-21-5220 Medical Insurance	41,729.81	29,486.27	39,589.00	34,525.00
210-21-5222 Dental Insurance	1,681.43	1,238.76	1,728.00	1,728.00
210-21-5223 Life Insurance	387.84	290.61	365.00	454.00
210-21-5224 HSA Contributions	5,418.00	3,886.31	4,812.00	5,688.00
210-21-5230 Workers Compensation	2,934.64	2,856.23	5,148.00	5,874.00
210-21-5242 Uniform Allowance	613.93	910.00	910.00	780.00
52 Fringe Benefits TOTALS	86,168.19	64,755.99	88,216.00	87,603.00
Personnel TOTALS	308,508.19	253,414.11	323,895.00	351,920.00
210-21-5303 Engineering Fees	7,834.25	1,509.72	39,500.00	50,000.00
210-21-5310 Conference & Seminar Reg.	0.00	0.00	200.00	200.00
210-21-5350 Property & Liability Insurance	6,157.68	7,000.00	7,000.00	7,000.00
210-21-5364 Equipment Maintenance	2,987.74	3,511.38	5,000.00	5,000.00
210-21-5365 Vehicle Maintenance	1,082.64	2,358.52	4,000.00	4,000.00
210-21-5366 Property Maintenance	166.79	3,162.87	5,000.00	2,000.00
210-21-5370 Admin Contract Services	35.00	209.25	750.00	750.00
210-21-5380 Paving	0.00	0.00	3,500.00	0.00
210-21-5390 Other Contract Services	1,288.25	179.00	3,000.00	3,000.00
53 Contracts and Services TOTALS	19,552.35	17,930.74	67,950.00	71,950.00
210-21-5401 Office Supplies	24.26	0.00	300.00	300.00
210-21-5402 Miscellaneous Supplies	925.35	1,014.03	2,200.00	2,200.00
210-21-5411 Gasoline	4,427.08	4,258.22	4,285.22	3,500.00
210-21-5412 Diesel	4,390.17	2,932.01	5,000.00	5,000.00
210-21-5431 Signs	4,702.15	977.39	2,100.00	2,100.00
210-21-5432 Street Striping	2,803.95	1,309.56	3,000.00	3,000.00
210-21-5433 Road Salt	11,071.49	4,550.00	8,414.78	9,200.00
210-21-5434 Road Supplies	3,931.81	4,743.35	8,000.00	8,000.00
210-21-5453 Uniforms and Equipment	0.00	135.44	900.00	900.00
54 Supplies and Materials TOTALS	32,276.26	19,920.00	34,200.00	34,200.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
210-21-5601 Licenses & Certifications	194.25	82.25	125.00	125.00
210-21-5610 Settlement Fees	0.00	0.00	20.00	20.00
56 Other Expenses TOTALS	194.25	82.25	145.00	145.00
Other TOTALS	52,022.86	37,932.99	102,295.00	106,295.00
21 Streets TOTALS	360,531.05	291,347.10	426,190.00	458,215.00
210 Street Fund TOTALS	360,531.05	291,347.10	426,190.00	458,215.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
220 State Highway Fund				
21 Streets				
220-21-5320 Electric	1,322.30	1,012.63	1,500.00	1,500.00
220-21-5380 Paving	0.00	0.00	0.00	25,000.00
220-21-5390 Other Contract Services	599.98	0.00	2,000.00	2,000.00
53 Contracts and Services TOTALS	1,922.28	1,012.63	3,500.00	28,500.00
220-21-5402 Miscellaneous Supplies	0.00	0.00	3,000.00	3,000.00
220-21-5431 Signs	746.56	513.82	800.00	800.00
220-21-5432 Street Striping	3,598.66	2,619.13	6,000.00	6,000.00
220-21-5433 Road Salt	5,535.75	9,100.00	14,700.00	14,700.00
54 Supplies and Materials TOTALS	9,880.97	12,232.95	24,500.00	24,500.00
Other TOTALS	11,803.25	13,245.58	28,000.00	53,000.00
21 Streets TOTALS	11,803.25	13,245.58	28,000.00	53,000.00
220 State Highway Fund TOTALS	11,803.25	13,245.58	28,000.00	53,000.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
230 Police Fund				
23 Police				
230-23-5120 Police Wages (FT)	931,002.69	819,851.95	1,086,888.00	1,113,072.00
230-23-5121 Police Wages (PT)	19,212.85	21,168.13	27,088.00	19,562.00
230-23-5122 Police Admin Wages	47,511.40	43,585.32	55,126.00	61,777.00
230-23-5150 Overtime Wages (FT)	52,917.40	83,878.68	90,000.00	90,000.00
230-23-5160 Holiday Pay	6,838.48	7,264.52	39,568.00	45,330.00
230-23-5161 Medical Insurance Reimb.	2,388.77	431.55	1,045.00	8,217.00
230-23-5162 Leave Pay-out/Severance	41,818.42	0.00	32,780.00	0.00
51 Wages and Compensation TOTALS	1,101,690.01	976,180.15	1,332,495.00	1,337,958.00
230-23-5210 Ohio Police & Fire Pens. Fund	126,509.21	115,148.49	133,285.00	140,703.00
230-23-5211 Ohio Public Emp. Ret. System	9,120.77	8,017.38	7,718.00	21,249.00
230-23-5213 Medicare	15,613.00	12,222.60	17,160.00	19,400.00
230-23-5220 Medical Insurance	138,569.56	125,540.15	155,937.00	193,637.00
230-23-5222 Dental Insurance	7,601.56	6,004.32	7,994.00	10,855.00
230-23-5223 Life Insurance	1,462.10	1,116.05	1,621.00	2,016.00
230-23-5224 HSA Contributions	36,354.29	30,312.42	36,250.00	41,250.00
230-23-5230 Workers Compensation	16,018.52	21,727.64	27,901.00	29,732.00
230-23-5242 Uniform Allowance	5,863.04	4,504.45	4,875.00	8,800.00
52 Fringe Benefits TOTALS	357,112.05	324,593.50	392,741.00	467,642.00
Personnel TOTALS	1,458,802.06	1,300,773.65	1,725,236.00	1,805,600.00
230-23-5302 Victim Witness Advocate Fees	0.00	255.85	400.00	0.00
230-23-5310 Conference & Seminar Reg.	7,253.00	4,887.00	5,511.00	10,000.00
230-23-5311 Travel/Transportation	662.58	71.85	400.00	2,500.00
230-23-5312 Educational Classes	3,000.00	3,000.00	4,850.00	4,850.00
230-23-5320 Electric	2,928.28	1,996.50	2,500.00	3,000.00
230-23-5321 Natural Gas	2,000.68	1,197.99	1,709.00	1,209.00
230-23-5322 Sanitary Sewer	134.59	153.28	381.00	381.00
230-23-5323 LED Lighting Contract	3,520.00	3,005.30	3,520.00	3,520.00
230-23-5330 Telephone	5,125.96	3,925.86	5,000.00	5,000.00
230-23-5331 Cell Phones	4,731.68	3,233.06	3,866.00	3,866.00
230-23-5340 Postage & Shipping	25.05	130.72	350.00	500.00
230-23-5341 Printing	0.00	101.78	800.00	1,000.00
230-23-5350 Property & Liability Insurance	8,657.67	7,150.00	7,150.00	17,250.00
230-23-5360 Information Technology Maint.	29,670.15	31,814.13	34,800.00	16,500.00
230-23-5362 Radio Maintenance & Fees	3,456.00	4,744.60	8,109.00	11,140.00
230-23-5364 Equipment Maintenance	500.00	89.65	500.00	500.00
230-23-5365 Vehicle Maintenance	20,863.11	8,123.26	9,500.00	9,500.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
230-23-5366 Property Maintenance	772.45	985.37	1,750.00	1,750.00
230-23-5367 Generator/Elevator Maintenance	200.00	665.00	700.00	700.00
230-23-5370 Admin Contract Services	120.00	501.00	621.00	500.00
230-23-5371 Lexipol	7,343.33	6,376.41	8,150.00	8,150.00
230-23-5372 Pre-employment testing	1,235.00	1,924.00	2,300.00	800.00
230-23-5375 Body Worn Cameras	0.00	10,169.00	6,000.00	11,000.00
230-23-5380 Emergency Dispatch	120,608.70	140,000.00	140,000.00	156,500.00
230-23-5382 County Jail	0.00	0.00	100.00	100.00
230-23-5383 LGIF Repayment	3,000.00	3,000.00	3,000.00	3,000.00
230-23-5387 LEADS	1,200.00	1,200.00	1,200.00	1,200.00
230-23-5389 Other Intergovernmental Svc.	1,401.81	261.00	2,000.00	2,000.00
230-23-5390 Other Contract Services	1,315.69	4,697.13	6,330.00	17,000.00
230-23-5392 Equipment Rental/Lease	2,101.11	1,778.40	2,270.00	1,600.00
53 Contracts and Services TOTALS	231,826.84	245,438.14	263,767.00	295,016.00
230-23-5401 Office Supplies	824.76	899.45	1,129.00	1,250.00
230-23-5402 Miscellaneous Supplies	8,720.72	3,927.02	4,500.00	7,000.00
230-23-5403 Hardware & Software	28,405.06	2,769.98	6,000.00	23,000.00
230-23-5405 Special Event Supplies	839.90	335.70	400.00	400.00
230-23-5411 Gasoline	27,960.94	28,166.77	28,170.00	27,000.00
230-23-5451 Ammunition	3,437.32	8,596.90	4,000.00	11,000.00
230-23-5452 Personal Protective Equipment	4,451.08	2,841.54	3,000.00	7,500.00
230-23-5453 Uniforms and Equipment	0.00	2,245.62	5,000.00	5,000.00
54 Supplies and Materials TOTALS	74,639.78	49,782.98	52,199.00	82,150.00
230-23-5602 Dues & Memberships	365.00	295.00	500.00	500.00
230-23-5603 Subscriptions	75.00	100.00	300.00	300.00
230-23-5610 Settlement Fees	8,341.71	0.00	0.00	16,000.00
230-23-5612 State Tax Fees	0.00	0.00	1,000.00	1,000.00
230-23-5649 Other Expenses	120.42	120.00	200.00	200.00
56 Other Expenses TOTALS	8,902.13	515.00	2,000.00	18,000.00
Other TOTALS	315,368.75	295,736.12	317,966.00	395,166.00
23 Police TOTALS	1,774,170.81	1,596,509.77	2,043,202.00	2,200,766.00
230 Police Fund TOTALS	1,774,170.81	1,596,509.77	2,043,202.00	2,200,766.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
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240 Fuel System Fund

00 Revenue

240-00-5360 Information Technology Maint.	0.00	0.00	200.00	200.00
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240-00-5364 Equipment Maintenance	1,000.00	1,498.71	6,350.00	1,350.00
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53 Contracts and Services TOTALS	1,000.00	1,498.71	6,550.00	1,550.00
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Other TOTALS	1,000.00	1,498.71	6,550.00	1,550.00
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00 Revenue TOTALS	1,000.00	1,498.71	6,550.00	1,550.00
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240 Fuel System Fund TOTALS	1,000.00	1,498.71	6,550.00	1,550.00
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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
250 Fire Fund				
25 Fire				
250-25-5130 Fire Wages (FT)	562,002.44	454,128.20	598,484.00	604,593.00
250-25-5131 Fire Wages (PT)	224,794.62	176,464.60	222,903.00	181,360.00
250-25-5150 Overtime Wages (FT)	21,375.66	75,658.12	77,500.00	75,000.00
250-25-5151 Overtime Wages (PT)	2,122.02	1,358.63	4,000.00	4,000.00
250-25-5160 Holiday Pay	17,263.37	832.98	23,090.00	21,198.00
250-25-5161 Medical Insurance Reimb.	15,288.00	12,348.00	15,288.00	31,935.00
250-25-5163 Employee Training Incentive	1,330.00	1,080.00	3,060.00	6,420.00
51 Wages and Compensation TOTALS	844,176.11	721,870.53	944,325.00	924,506.00
250-25-5210 Ohio Police & Fire Pens. Fund	143,414.95	132,181.00	147,965.00	154,493.00
250-25-5213 Medicare	12,498.46	9,554.05	12,243.00	13,136.00
250-25-5214 Social Security	13,664.53	10,366.01	14,124.00	29,239.00
250-25-5220 Medical Insurance	57,027.26	36,269.11	57,108.00	67,928.00
250-25-5222 Dental Insurance	2,780.26	1,819.26	3,063.00	3,063.00
250-25-5223 Life Insurance	861.38	577.58	811.00	1,008.00
250-25-5224 HSA Contributions	12,083.33	7,604.09	13,750.00	11,250.00
250-25-5230 Workers Compensation	12,200.86	11,171.13	18,763.00	20,132.00
250-25-5241 Tuition reimbursement	3,000.00	0.00	0.00	0.00
250-25-5242 Uniform Allowance	4,073.75	3,794.80	5,100.00	6,000.00
250-25-5243 Pre-employment Testing	242.60	0.00	0.00	0.00
52 Fringe Benefits TOTALS	261,847.38	213,337.03	272,927.00	306,249.00
Personnel TOTALS	1,106,023.49	935,207.56	1,217,252.00	1,230,755.00
250-25-5310 Conference & Seminar Reg.	1,050.00	330.00	1,700.00	1,700.00
250-25-5311 Travel/Transportation	0.00	0.00	1,000.00	1,000.00
250-25-5312 Educational Classes	3,000.00	2,986.00	3,000.00	5,500.00
250-25-5320 Electric	6,603.48	4,893.62	6,000.00	6,000.00
250-25-5321 Natural Gas	4,392.90	3,371.78	4,000.00	4,000.00
250-25-5322 Sanitary Sewer	1,358.49	1,143.01	2,000.00	2,000.00
250-25-5323 LED Lighting Contract	3,500.00	3,005.30	3,500.00	3,500.00
250-25-5330 Telephone	5,115.49	3,911.82	5,000.00	5,000.00
250-25-5331 Cell Phones	2,650.00	0.00	2,750.00	4,000.00
250-25-5340 Postage & Shipping	0.00	67.71	150.00	150.00
250-25-5341 Printing	0.00	0.00	150.00	150.00
250-25-5350 Property & Liability Insurance	6,228.38	8,209.00	9,000.00	12,750.00
250-25-5351 EMS Transport Billing Fees	6,248.01	5,589.30	9,500.00	9,500.00
250-25-5360 Information Technology Maint.	23,953.89	23,986.65	25,000.00	11,200.00
250-25-5362 Radio Maintenance & Fees	8,340.00	7,125.40	9,469.00	10,750.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
250-25-5364 Equipment Maintenance	16,398.52	10,726.49	18,500.00	18,500.00
250-25-5365 Vehicle Maintenance	15,521.52	12,866.12	15,000.00	15,000.00
250-25-5366 Property Maintenance	12,695.33	6,244.92	8,211.00	18,600.00
250-25-5370 Admin Contract Services	0.00	0.00	500.00	4,000.00
250-25-5371 Lexipol	6,296.70	6,366.04	6,420.00	6,500.00
250-25-5372 Pre-employment testing	0.00	0.00	1,500.00	1,500.00
250-25-5380 Emergency Dispatch	40,202.91	85,000.00	85,000.00	84,000.00
250-25-5383 LGIF Repayment	7,000.00	7,000.00	7,500.00	7,500.00
250-25-5389 Other Intergovernmental Svc.	150.00	300.00	300.00	300.00
250-25-5390 Other Contract Services	369.21	1,010.00	1,830.00	2,500.00
250-25-5392 Equipment Rental/Lease	1,118.43	1,289.20	1,870.00	1,200.00
53 Contracts and Services TOTALS	172,193.26	195,422.36	228,850.00	236,800.00
250-25-5401 Office Supplies	191.88	343.53	1,000.00	1,000.00
250-25-5402 Miscellaneous Supplies	50,760.34	8,406.29	11,000.00	13,000.00
250-25-5403 Hardware & Software	28,144.60	2,550.00	2,500.00	17,200.00
250-25-5405 Special Event Supplies	50.31	0.00	500.00	500.00
250-25-5411 Gasoline	5,164.55	4,766.44	6,500.00	6,500.00
250-25-5412 Diesel	3,713.87	3,863.37	6,500.00	6,500.00
250-25-5441 EMS Supplies	3,389.42	5,670.81	6,500.00	6,500.00
250-25-5442 Personal Protective Equipment	13,978.00	10,071.00	16,500.00	20,000.00
250-25-5443 Firefighting Equipment	4,109.99	2,493.96	4,600.00	4,600.00
250-25-5453 Uniforms and Equipment	0.00	0.00	2,000.00	2,000.00
54 Supplies and Materials TOTALS	109,502.96	38,165.40	57,600.00	77,800.00
250-25-5602 Dues & Memberships	1,210.00	1,085.00	1,500.00	1,750.00
250-25-5603 Subscriptions	1,870.50	2,102.50	2,500.00	2,500.00
250-25-5610 Settlement Fees	6,486.54	0.00	0.00	14,000.00
250-25-5612 State Tax Fees	0.00	0.00	650.00	650.00
250-25-5631 Refunds	0.00	0.00	500.00	500.00
56 Other Expenses TOTALS	9,567.04	3,187.50	5,150.00	19,400.00
Other TOTALS	291,263.26	236,775.26	291,600.00	334,000.00
25 Fire TOTALS	1,397,286.75	1,171,982.82	1,508,852.00	1,564,755.00
250 Fire Fund TOTALS	1,397,286.75	1,171,982.82	1,508,852.00	1,564,755.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
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270 Police Pension Fund

23 Police

270-23-5210 Ohio Police & Fire Pens. Fund	64,300.00	64,690.73	80,000.00	89,000.00
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52 Fringe Benefits TOTALS	64,300.00	64,690.73	80,000.00	89,000.00
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Personnel TOTALS	64,300.00	64,690.73	80,000.00	89,000.00
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270-23-5610 Settlement Fees	338.11	0.00	550.00	550.00
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270-23-5612 State Tax Fees	0.00	0.00	40.00	40.00
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56 Other Expenses TOTALS	338.11	0.00	590.00	590.00
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Other TOTALS	338.11	0.00	590.00	590.00
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23 Police TOTALS	64,638.11	64,690.73	80,590.00	89,590.00
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270 Police Pension Fund TOTALS	64,638.11	64,690.73	80,590.00	89,590.00
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2024 Expense Budget

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
280 Motor Vehicle License Fund				
21 Streets				
280-21-5303 Engineering Fees	0.00	0.00	15,000.00	15,000.00
53 Contracts and Services TOTALS	0.00	0.00	15,000.00	15,000.00
280-21-5431 Signs	937.75	282.59	1,600.00	1,600.00
280-21-5432 Street Striping	2,019.92	1,309.55	3,000.00	3,000.00
280-21-5433 Road Salt	5,535.70	4,561.27	7,500.00	7,500.00
280-21-5434 Road Supplies	1,161.04	575.70	3,000.00	3,000.00
54 Supplies and Materials TOTALS	9,654.41	6,729.11	15,100.00	15,100.00
280-21-5510 Infrastructure & Facilities	0.00	68,777.61	75,000.00	225,000.00
55 Capital Outlay TOTALS	0.00	68,777.61	75,000.00	225,000.00
Other TOTALS	9,654.41	75,506.72	105,100.00	255,100.00
21 Streets TOTALS	9,654.41	75,506.72	105,100.00	255,100.00
280 Motor Vehicle License Fund TOTALS	9,654.41	75,506.72	105,100.00	255,100.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
300 Capital Improvement Fund				
12 Administrative				
300-12-5403 Hardware & Software	2,000.00	0.00	0.00	0.00
54 Supplies and Materials TOTALS	2,000.00	0.00	0.00	0.00
300-12-5510 Infrastructure & Facilities	511.96	0.00	0.00	0.00
300-12-5520 Vehicles & Equipment	36,842.72	0.00	0.00	0.00
55 Capital Outlay TOTALS	37,354.68	0.00	0.00	0.00
Other TOTALS	39,354.68	0.00	0.00	0.00
12 Administrative TOTALS	39,354.68	0.00	0.00	0.00
14 Museum				
300-14-5510 Infrastructure & Facilities	57,585.25	33,611.75	0.00	0.00
55 Capital Outlay TOTALS	57,585.25	33,611.75	0.00	0.00
Other TOTALS	57,585.25	33,611.75	0.00	0.00
14 Museum TOTALS	57,585.25	33,611.75	0.00	0.00
21 Streets				
300-21-5510 Infrastructure & Facilities	300,941.05	0.00	0.00	440,000.00
300-21-5520 Vehicles & Equipment	7,756.25	34,840.00	0.00	0.00
55 Capital Outlay TOTALS	308,697.30	34,840.00	0.00	440,000.00
Other TOTALS	308,697.30	34,840.00	0.00	440,000.00
21 Streets TOTALS	308,697.30	34,840.00	0.00	440,000.00
23 Police				
300-23-5520 Vehicles & Equipment	54,532.78	637.62	0.00	0.00
55 Capital Outlay TOTALS	54,532.78	637.62	0.00	0.00
Other TOTALS	54,532.78	637.62	0.00	0.00
23 Police TOTALS	54,532.78	637.62	0.00	0.00
25 Fire				
300-25-5520 Vehicles & Equipment	22,746.88	360.00	0.00	0.00
55 Capital Outlay TOTALS	22,746.88	360.00	0.00	0.00
Other TOTALS	22,746.88	360.00	0.00	0.00
25 Fire TOTALS	22,746.88	360.00	0.00	0.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
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300 Capital Improvement Fund TOTALS	482,916.89	69,449.37	0.00	440,000.00
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2024 Expense Budget

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
610 Waste Collection Fund				
00 Revenue				
610-00-5110 Admin Wages (FT)	16,204.22	14,390.17	17,516.00	20,449.00
610-00-5150 Overtime Wages (FT)	316.63	457.83	600.00	0.00
51 Wages and Compensation TOTALS	16,520.85	14,848.00	18,116.00	20,449.00
610-00-5211 Ohio Public Emp. Ret. System	3,253.25	1,846.84	2,536.00	2,863.00
610-00-5213 Medicare	236.42	191.07	263.00	297.00
610-00-5220 Medical Insurance	2,329.00	1,748.58	2,329.00	2,329.00
610-00-5222 Dental Insurance	134.15	64.17	90.00	90.00
610-00-5223 Life Insurance	37.34	27.69	35.00	35.00
610-00-5224 HSA Contributions	374.98	281.28	375.00	375.00
610-00-5230 Workers Compensation	400.00	0.00	403.00	454.00
52 Fringe Benefits TOTALS	6,765.14	4,159.63	6,031.00	6,443.00
Personnel TOTALS	23,285.99	19,007.63	24,147.00	26,892.00
610-00-5340 Postage & Shipping	1,621.38	1,327.47	2,200.00	2,200.00
610-00-5341 Printing	0.00	0.00	1,200.00	1,200.00
610-00-5354 Utility Billing Service	5,782.44	4,455.81	7,500.00	7,500.00
610-00-5391 Waste Collection Fees	467,396.76	452,806.37	585,000.00	585,000.00
53 Contracts and Services TOTALS	474,800.58	458,589.65	595,900.00	595,900.00
610-00-5631 Refunds	0.00	0.00	25.00	25.00
610-00-5649 Other Expenses	45.77	0.00	50.00	50.00
56 Other Expenses TOTALS	45.77	0.00	75.00	75.00
Other TOTALS	474,846.35	458,589.65	595,975.00	595,975.00
00 Revenue TOTALS	498,132.34	477,597.28	620,122.00	622,867.00
610 Waste Collection Fund TOTALS	498,132.34	477,597.28	620,122.00	622,867.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
620 Water Fund				
12 Administrative				
620-12-5110 Admin Wages (FT)	157,433.15	136,898.43	159,182.00	172,270.00
620-12-5111 Admin Wages (PT)	5,041.25	4,611.04	8,367.00	8,172.00
620-12-5150 Overtime Wages (FT)	1,112.10	1,328.39	1,500.00	0.00
620-12-5162 Admin Pay-out Severance	0.00	0.00	4,500.00	0.00
51 Wages and Compensation TOTALS	163,586.50	142,837.86	173,549.00	180,442.00
620-12-5211 Ohio Public Emp. Ret. System	21,029.62	16,475.87	23,037.00	25,262.00
620-12-5213 Medicare	1,200.66	1,851.81	2,495.00	2,616.00
620-12-5220 Medical Insurance	29,048.88	20,765.15	27,717.00	29,338.00
620-12-5222 Dental Insurance	1,037.86	948.76	1,324.00	1,324.00
620-12-5224 HSA Contributions	4,989.60	3,093.73	4,125.00	4,125.00
52 Fringe Benefits TOTALS	57,306.62	43,135.32	58,698.00	62,665.00
Personnel TOTALS	220,893.12	185,973.18	232,247.00	243,107.00
12 Administrative TOTALS	220,893.12	185,973.18	232,247.00	243,107.00
21 Streets				
620-21-5140 Service Wages (FT)	394,712.68	334,978.01	400,151.10	442,100.00
620-21-5150 Overtime Wages (FT)	20,616.74	17,993.38	25,000.00	0.00
620-21-5161 Medical Insurance Reimb.	5,694.87	4,644.15	5,749.90	10,683.00
620-21-5162 Leave Pay-out/Severance	0.00	0.00	0.00	7,000.00
51 Wages and Compensation TOTALS	421,024.29	357,615.54	430,901.00	459,783.00
620-21-5211 Ohio Public Emp. Ret. System	56,975.02	44,282.75	60,746.00	61,894.00
620-21-5213 Medicare	7,057.24	4,572.83	6,292.00	6,667.00
620-21-5220 Medical Insurance	67,109.05	54,760.24	73,522.00	64,118.00
620-21-5222 Dental Insurance	3,210.00	2,300.42	3,209.00	3,209.00
620-21-5223 Life Insurance	965.63	723.30	999.00	842.00
620-21-5224 HSA Contributions	9,134.17	7,363.60	8,938.00	10,562.00
620-21-5230 Workers Compensation	7,535.66	4,000.00	9,320.00	10,217.00
620-21-5241 Tuition Reimbursement	3,625.00	845.18	1,500.00	0.00
620-21-5242 Uniform Allowance	1,000.02	1,690.00	1,820.00	1,820.00
52 Fringe Benefits TOTALS	156,611.79	120,538.32	166,346.00	159,329.00
Personnel TOTALS	577,636.08	478,153.86	597,247.00	619,112.00
620-21-5300 Audit Fees	7,656.00	7,928.00	8,597.00	7,047.00
620-21-5303 Engineering Fees	1,660.00	1,330.00	6,000.00	6,000.00
620-21-5310 Conference & Seminar Reg.	810.00	1,027.50	2,000.00	2,000.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
620-21-5311 Travel/Transportation	816.74	763.66	2,718.96	1,000.00
620-21-5312 Educational Classes	1,505.00	2,602.00	3,481.04	5,200.00
620-21-5320 Electric	53,490.75	41,335.61	52,000.00	52,000.00
620-21-5321 Natural Gas	9,810.45	7,671.99	10,000.00	10,000.00
620-21-5322 Sanitary Sewer	906.61	724.11	2,000.00	2,000.00
620-21-5323 LED Lighting Contract	6,816.90	4,178.10	7,040.00	7,040.00
620-21-5330 Telephone	5,115.49	3,911.80	5,000.00	5,000.00
620-21-5331 Cell Phones	2,060.00	0.00	2,000.00	2,000.00
620-21-5332 Internet Service	3,848.99	3,643.90	5,000.00	5,000.00
620-21-5340 Postage & Shipping	3,783.22	3,426.47	6,000.00	6,000.00
620-21-5341 Printing	118.86	0.00	2,000.00	2,000.00
620-21-5350 Property & Liability Insurance	21,684.47	21,701.00	21,701.00	21,701.00
620-21-5352 Bank Fees	1,929.97	0.00	1,450.00	3,000.00
620-21-5353 Payroll Service Fees	3,385.70	5,272.21	6,200.00	6,200.00
620-21-5354 Utility Billing Service	13,492.48	10,396.82	15,000.00	15,000.00
620-21-5360 Information Technology Maint.	11,120.33	12,312.48	20,000.00	20,000.00
620-21-5361 Water System Maintenance	26,236.86	24,237.08	61,592.36	70,000.00
620-21-5362 Radio Maintenance & Fees	4,320.00	950.00	4,000.00	0.00
620-21-5364 Equipment Maintenance	5,104.91	10,083.76	12,000.00	12,000.00
620-21-5365 Vehicle Maintenance	2,584.44	4,384.23	7,000.00	7,000.00
620-21-5366 Property Maintenance	4,525.04	1,797.83	16,000.00	16,000.00
620-21-5367 Generator/Elevator Maintenance	1,241.00	4,021.25	8,500.00	9,000.00
620-21-5370 Admin Contract Services	7,878.38	10,968.13	12,000.00	19,500.00
620-21-5372 Building Security	1,807.80	1,807.80	2,200.00	2,200.00
620-21-5373 Workers Comp Mgmt	600.00	620.00	3,200.00	3,200.00
620-21-5374 Auction Fees	0.00	0.00	500.00	500.00
620-21-5380 Emergency Dispatch	40,202.88	75,000.00	87,000.00	0.00
620-21-5389 Other Intergovernmental Svc.	0.00	0.00	3,000.00	3,000.00
620-21-5390 Other Contract Services	2,349.33	244.24	1,750.00	1,750.00
620-21-5392 Equipment Rental/Lease	5,863.60	3,182.00	4,100.00	4,100.00
620-21-5393 Water Lab & Sampling Fees	4,897.07	5,180.10	6,200.00	8,200.00
53 Contracts and Services TOTALS	257,623.27	270,702.07	407,230.36	334,638.00
620-21-5401 Office Supplies	655.32	216.92	1,500.00	1,500.00
620-21-5402 Miscellaneous Supplies	2,523.43	2,599.20	6,000.00	6,000.00
620-21-5403 Hardware & Software	23,749.75	2,399.90	2,500.00	17,750.00
620-21-5405 Special Event Supplies	85.32	0.00	500.00	500.00
620-21-5411 Gasoline	8,221.43	7,907.64	7,907.64	7,000.00
620-21-5412 Diesel	7,905.21	4,407.50	8,000.00	8,000.00
620-21-5421 Water System Supplies	39,390.84	36,872.24	50,000.00	50,000.00
620-21-5422 Meters	0.00	24,398.48	50,000.00	50,000.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
620-21-5434 Road Supplies	1,670.92	1,448.75	3,000.00	3,000.00
620-21-5453 Uniforms and Equipment	0.00	251.54	2,100.00	2,100.00
54 Supplies and Materials TOTALS	84,202.22	80,502.17	131,507.64	145,850.00
620-21-5510 Infrastructure & Facilities	14,530.00	34,943.54	35,000.00	70,000.00
620-21-5520 Vehicles & Equipment	0.00	87,500.00	87,500.00	87,500.00
55 Capital Outlay TOTALS	14,530.00	122,443.54	122,500.00	157,500.00
620-21-5601 Licenses & Certifications	8,238.27	554.15	7,250.00	7,750.00
620-21-5602 Dues & Memberships	3,088.54	2,501.64	3,200.00	3,200.00
620-21-5603 Subscriptions	75.00	0.00	0.00	0.00
620-21-5610 Settlement Fees	0.00	0.00	250.00	250.00
620-21-5631 Refunds	150.00	0.00	100.00	100.00
56 Other Expenses TOTALS	11,551.81	3,055.79	10,800.00	11,300.00
620-21-5711 Principal-OPWC Loans	65,839.62	65,839.62	65,840.00	65,840.00
620-21-5720 Interest	0.00	0.00	2,750.00	2,750.00
57 Not Defined TOTALS	65,839.62	65,839.62	68,590.00	68,590.00
Other TOTALS	433,746.92	542,543.19	740,628.00	717,878.00
21 Streets TOTALS	1,011,383.00	1,020,697.05	1,337,875.00	1,336,990.00
620 Water Fund TOTALS	1,232,276.12	1,206,670.23	1,570,122.00	1,580,097.00

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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
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800 Performance Bond Fund

00 Revenue

800-00-5303 Engineering Fees	0.00	0.00	5,000.00	5,000.00
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53 Contracts and Services TOTALS	0.00	0.00	5,000.00	5,000.00
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800-00-5631 Refunds	1,164.94	0.00	5,000.00	5,000.00
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56 Other Expenses TOTALS	1,164.94	0.00	5,000.00	5,000.00
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Other TOTALS	1,164.94	0.00	10,000.00	10,000.00
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00 Revenue TOTALS	1,164.94	0.00	10,000.00	10,000.00
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800 Performance Bond Fund TOTALS	1,164.94	0.00	10,000.00	10,000.00
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	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
999 Payroll Clearing Fund				
99 Not Defined				
999-99-5110 Federal Withholdings	179,307.58	269,399.17	0.00	0.00
999-99-5120 State Withholdings	26,031.87	64,852.67	0.00	0.00
999-99-5130 Carlisle City Income Tax	149.30	241.98	0.00	0.00
999-99-5131 Centerville City Income Tax	672.52	2,586.17	0.00	0.00
999-99-5132 Corwin Village Income Tax	203.54	343.36	0.00	0.00
999-99-5135 Huber Heights City Income Tax	651.23	1,017.48	0.00	0.00
999-99-5136 Kettering City income Tax	2,261.49	5,569.59	0.00	0.00
999-99-5139 Union City Income Tax	1,100.47	1,669.94	0.00	0.00
999-99-5140 Xenia City Income Tax	2,976.62	6,196.21	0.00	0.00
999-99-5141 Piqua City Income Tax	51.06	0.00	0.00	0.00
999-99-5142 Riverside City Income Tax	284.08	437.51	0.00	0.00
999-99-5143 West Alexandria Income Tax	98.13	601.55	0.00	0.00
999-99-5144 CITY OF DAYTON INCOME TAX	0.00	60.75	0.00	0.00
999-99-5150 Carlisle School District Income Tax	291.24	399.51	0.00	0.00
999-99-5153 National Trail School District Income Tax	365.02	0.00	0.00	0.00
999-99-5155 Xenia School District Income Tax	549.79	1,737.37	0.00	0.00
999-99-5156 Piqua School District Income Tax	31.91	0.00	0.00	0.00
999-99-5157 Twin Valley School District Income Tax	0.00	889.85	0.00	0.00
51 Wages and Compensation TOTALS	215,025.85	356,003.11	0.00	0.00
Personnel TOTALS	215,025.85	356,003.11	0.00	0.00
999-99-5000 Payroll Clearing Expense	1,054,168.78	1,800,231.58	0.00	0.00
999-99-5001 Fire Pension Expense	73,201.62	67,416.40	0.00	0.00
999-99-5002 HSA Expense	30,322.00	26,774.00	0.00	0.00
999-99-5003 ICMA 457 Expense	2,150.00	0.00	0.00	0.00
999-99-5004 Insurance Premium Pretax Expense	16,413.63	16,056.57	0.00	0.00
999-99-5005 Greene County Lodge Dues Expense	630.00	405.00	0.00	0.00
999-99-5006 OHDC 457 Std Expense	79,925.00	68,130.00	0.00	0.00
999-99-5007 PERS Pension Expense	99,731.05	81,636.78	0.00	0.00
999-99-5008 Police Pension Expense	119,867.33	112,913.04	0.00	0.00
999-99-5009 FOP Union Dues Expense	4,948.56	3,861.20	0.00	0.00
999-99-5010 Union Fire Dept Dues Expense	2,760.00	2,000.00	0.00	0.00
999-99-5011 Vision Expense	3,202.72	3,007.41	0.00	0.00
999-99-5012 Vol Life Insurance Expense	3,669.42	3,180.95	0.00	0.00
999-99-5013 Child Support	2,807.74	4,103.62	0.00	0.00
999-99-5014 HSA EE Contribution	(50.00)	0.00	0.00	0.00
50 Not Defined TOTALS	1,493,747.85	2,189,716.55	0.00	0.00

City of Bellbrook

2024 Expense Budget

Item D.

	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
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Other TOTALS	1,493,747.85	2,189,716.55	0.00	0.00
99 Not Defined TOTALS	1,708,773.70	2,545,719.66	0.00	0.00
999 Payroll Clearing Fund TOTALS	1,708,773.70	2,545,719.66	0.00	0.00

City of Bellbrook
2024 Expense Budget

Item D.

	Full Year Expense Actual 2022	Full Year Expense Actual 2023	Budget Current-Year 12-31-2023	2024 Expense Budget
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Report Total :	8,208,127.89	8,857,026.42	8,829,780.25	9,155,857.00
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Selected Filters

Item D.

Account Type
Include - Expense

City of Bellbrook

Quarterly Actuals Summary Report

October

Item E.

	YTD Budget 2023	YTD Balance Before Encumbrance 2023	YTD Encumbrance 2023	YTD Balance After Encumbrance 2023	Fourth Quarter Actuals	Third Quarter Actuals	Second Quarter Actuals	First Quarter Actuals	Percent Actual To Budget 2023
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* Report Contains Filters

100 General Fund

Revenue	(1,976,183)	(677,336)	0	(677,336)	6,604	(508,630)	(198,012)	(598,808)	65.73%
Expense	2,048,743	934,536	224,049	710,486	48,915	489,214	330,835	252,877	54.38%
Cash Flow - 100 General Fund	72,560	257,199	224,049	33,150	55,519	(19,416)	132,823	(345,931)	-254.47%

200 Local Coronavirus Relief Fund

Revenue	0	0	0	0	0	0	0	0	0.00%
Expense	0	0	0	0	0	0	0	0	0.00%
Cash Flow - 200 Local	0	0	0	0	0	0	0	0	0.00%

201 Local Fiscal Recovery Fund

Revenue	0	0	0	0	0	0	0	0	0.00%
Expense	521,200	292,599	0	292,599	0	0	228,601	0	43.86%
Cash Flow - 201 Local Fiscal	521,200	292,599	0	292,599	0	0	228,601	0	43.86%

202 OneOhio Opioid Settlement Fund

Revenue	0	6,398	0	6,398	0	(4,237)	0	(2,161)	0.00%
Expense	2,161	2,161	0	2,161	0	0	0	0	0.00%
Cash Flow - 202 OneOhio Opioid	2,161	8,559	0	8,559	0	(4,237)	0	(2,161)	-296.02%

210 Street Fund

Revenue	(356,700)	(35,254)	0	(35,254)	(4,286)	(112,393)	(104,752)	(100,015)	90.12%
Expense	430,256	138,909	29,179	109,730	31,999	80,524	95,163	92,818	67.71%
Cash Flow - 210 Street Fund	73,556	103,655	29,179	74,476	27,714	(31,869)	(9,589)	(7,198)	-40.92%

220 State Highway Fund

City of Bellbrook

Quarterly Actuals Summary Report

October

Item E.

	YTD Budget 2023	YTD Balance Before Encumbrance 2023	YTD Encumbrance 2023	YTD Balance After Encumbrance 2023	Fourth Quarter Actuals	Third Quarter Actuals	Second Quarter Actuals	First Quarter Actuals	Percent Actual To Budget 2023
* Report Contains Filters									
Revenue	(28,000)	(2,286)	0	(2,286)	(311)	(9,100)	(8,194)	(8,109)	91.84%
Expense	28,000	14,754	557	14,197	19	3,425	378	9,423	47.31%
Cash Flow - 220 State Highway	0	12,469	557	11,911	(292)	(5,675)	(7,815)	1,314	0.00%
230 Police Fund									
Revenue	(1,969,375)	(232,632)	0	(232,632)	(52)	(882,011)	(25)	(854,656)	88.19%
Expense	2,082,585	486,075	65,863	420,212	177,212	420,946	605,160	441,323	76.66%
Cash Flow - 230 Police Fund	113,210	253,443	65,863	187,580	177,160	(461,065)	605,135	(413,333)	-123.87%
240 Fuel System Fund									
Revenue	(1,200)	888	0	888	(297)	(495)	0	(1,296)	174.01%
Expense	6,550	5,051	4,851	200	0	0	1,499	0	22.88%
Cash Flow - 240 Fuel System	5,350	5,939	4,851	1,088	(297)	(495)	1,499	(1,296)	-11.02%
250 Fire Fund									
Revenue	(1,446,750)	(105,851)	0	(105,851)	(5,124)	(615,884)	(30,944)	(688,947)	92.68%
Expense	1,515,011	343,028	49,864	293,164	120,907	318,131	420,469	345,519	77.36%
Cash Flow - 250 Fire Fund	68,261	237,177	49,864	187,313	115,782	(297,753)	389,525	(343,428)	-247.46%
260 Law Enforcement Trust Fund									
Revenue	0	0	0	0	0	0	0	0	0.00%
Expense	0	0	0	0	0	0	0	0	0.00%
Cash Flow - 260 Law Enforcement	0	0	0	0	0	0	0	0	0.00%
270 Police Pension Fund									
Revenue	(73,000)	(7,508)	0	(7,508)	0	(30,873)	0	(34,620)	89.72%
Expense	80,590	15,899	0	15,899	29,739	34,952	0	0	80.27%

City of Bellbrook

Quarterly Actuals Summary Report

October

Item E.

	YTD Budget 2023	YTD Balance Before Encumbrance 2023	YTD Encumbrance 2023	YTD Balance After Encumbrance 2023	Fourth Quarter Actuals	Third Quarter Actuals	Second Quarter Actuals	First Quarter Actuals	Percent Actual To Budget 2023
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* Report Contains Filters

Cash Flow - 270 Police Pension	7,590	8,392	0	8,392	29,739	4,079	0	(34,620)	-10.56%
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280 Motor Vehicle License Fund

Revenue	(50,000)	(5,434)	0	(5,434)	0	(15,535)	(16,149)	(12,882)	89.13%
Expense	105,100	29,593	1,724	27,869	0	70,087	709	4,711	71.84%
Cash Flow - 280 Motor Vehicle	55,100	24,159	1,724	22,435	0	54,553	(15,440)	(8,172)	56.15%

290 Law Enforcement Education Fund

Revenue	0	0	0	0	0	0	0	0	0.00%
Expense	0	0	0	0	0	0	0	0	0.00%
Cash Flow - 290 Law Enforcement	0	0	0	0	0	0	0	0	0.00%

300 Capital Improvement Fund

Revenue	0	0	0	0	0	0	0	0	0.00%
Expense	184,504	115,055	149,895	(34,840)	127	0	6,557	62,765	37.64%
Cash Flow - 300 Capital	184,504	115,055	149,895	(34,840)	127	0	6,557	62,765	37.64%

610 Waste Collection Fund

Revenue	(639,650)	(62,316)	0	(62,316)	(82,629)	(173,062)	(171,470)	(152,810)	90.26%
Expense	620,359	142,762	50,573	92,189	47,952	144,572	146,824	138,962	76.99%
Cash Flow - 610 Waste Collection	(19,291)	80,446	50,573	29,873	(34,677)	(28,489)	(24,646)	(13,848)	517.02%

620 Water Fund

Revenue	(1,626,550)	(1,753)	0	(1,753)	(174,563)	(588,731)	(412,312)	(446,555)	99.89%
Expense	1,601,803	395,133	124,151	270,982	93,013	300,362	438,604	399,430	75.33%
Cash Flow - 620 Water Fund	(24,747)	393,380	124,151	269,229	(81,551)	(288,369)	26,292	(47,125)	1689.63%

City of Bellbrook

Quarterly Actuals Summary Report

October

Item E.

	YTD Budget 2023	YTD Balance Before Encumbrance 2023	YTD Encumbrance 2023	YTD Balance After Encumbrance 2023	Fourth Quarter Actuals	Third Quarter Actuals	Second Quarter Actuals	First Quarter Actuals	Percent Actual To Budget 2023
* Report Contains Filters									

630 Water Bond Fund

Revenue	0	0	0	0	0	0	0	0	0.00%
Expense	0	0	0	0	0	0	0	0	0.00%
Cash Flow - 630 Water Bond Fund	0	0	0	0	0	0	0	0	0.00%

800 Performance Bond Fund

Revenue	(21,000)	(20,500)	0	(20,500)	0	(500)	0	0	2.38%
Expense	10,000	10,000	0	10,000	0	0	0	0	0.00%
Cash Flow - 800 Performance	(11,000)	(10,500)	0	(10,500)	0	(500)	0	0	4.55%

810 Agency Fund

Revenue	0	0	0	0	0	0	0	0	0.00%
Expense	0	0	0	0	0	0	0	0	0.00%
Cash Flow - 810 Agency Fund	0	0	0	0	0	0	0	0	0.00%

Report Total :	1,048,454	1,781,971	700,707	1,081,264	289,224	(1,079,235)	1,332,942	(1,153,032)	-69.96%
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Selected Filters

Item E.

Account Type

- Include - Revenue
- Include - Expense

Fund

- Exclude - 999 Payroll Clearing Fund