



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

Monday, October 10, 2022 at 5:00 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 August 31, 2022 Committee Meeting Minutes
- 4. OLD BUSINESS**
- 5. NEW BUSINESS**
 - [B.](#) 2023 Budget Process Update and Discussion
- 6. OPEN DISCUSSION**
- 7. ADJOURNMENT**

RECORD OF PROCEEDINGS

Finance/Audit Committee

August 31, 2022

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

Mr. T.J. Hoke

ALSO PRESENT:

Rob Schommer, City Manager

APPROVAL OF MINUTES:

Mrs. Cyphers asked if anyone had any corrections to the minutes of the April 28, 2022, meeting. Hearing none, the minutes were declared approved.

NEW BUSINESS:

Mr. Schommer introduced the quarterly financial report. (Original budget, year to date balance and encumbrances, remaining available budget, second quarter actuals, and measuring our percent to budget. He noted the second quarter went well with fund balances and revenue /expense being on budget.

Mr. Hoke asked about the bank balance. Mr. Schommer noted it is the month's reconciling for April..

Mr. Havens asked about Swag-It (streaming service) if it was a one-time fee. Mr. Schommer stated it is a one time fee associated to the upgrade to the new video steaming service.

A motion to recommend approval of the 2022 second quarter financial report as submitted (Mrs. Cyphers)

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

Voting Yea: Mrs. Cyphers, Mr. Havens, and Mr. Hoke

Motion Carries

Mrs. Cyphers introduced the next order of new business, the Financial Audit Review. She noted the official results have been received and certified by the State Auditor.

Mr. Schommer noted a copy of the audit was provided in the packet. The overview and the financial statement, audit of statement and the desk review was completed and there were no findings on the audit which was approved as submitted.

RECORD OF PROCEEDINGS

Finance/Audit Committee

August 31, 2022

Item A.

Mr. Havens asks about the discussion previously about the purchase of a ladder truck and or a new fire department or adding on to the current fire station. He asked if the City could start a fund instead of financing. Mr. Schommer stated that was possible for a specific project; however a source of revenue would need to be identified.

Mr. Hoke spoke on a fire house renovation, noting there was an estimate done a few years ago, resulting in roughly a three-million-dollar project. He added Little Sugarcreek Road and other large expenses, knowing something is going to need to be done; how the City prepares and where to source the funds from. Mr. Schommer noted it is a mixture of sources including grants, our own funding, or debt financing that will be used. Mr. Hoke asked what venue is best to sort out those strategies and Mr. Schommer stated that is part of the budget and the capital improvement plan process.

Mr. Hoke asks what outstanding bonds we have.

Mr. Schommer states we have loans through Ohio Public Works Commission and provided the amounts owed.

Mrs. Cyphers introduces the next order of business the 2023 budget process.

Mr. Schommer stated we are in the beginning process for the budget and is currently working on the worksheets, forecast and numbers.

Mrs. Cyphers asks, when building the 2023 budget, will there be a preliminary version within the Committee or will all be done with full council.

Mr. Schommer stated there could be a monthly meeting to look at where the process is and get input from the committee for a recommendation to Council.

Mr. Hoke asks if these would be working session or public meetings.

Mr. Schommer states they are the same. He then asked if it could be executive session, and Mr. Schommer stated it could not for budget.

Mr. Havens stated he feels it is the responsibility of the Committee to ask questions before the budget goes to the full council. Mr. Schommer suggested the Committee and Council look more into the larger expenses not the little items and also to look for trends, looking more ahead of time by years not just by months on spendings.

Mr. Hoke asked if ARPA funding could be used for the cross walks and streetscape work. Mr. Schommer stated it can be.

Mr. Havens would like to have an overview of the projects we have discussed and a rough estimate. He noted a concern that money is spent without collectively talking about the projects.

Mr. Schommer states we are looking into these projects to correct the flooding in certain areas around Bellbrook. Mr. Havens suggested having a line-item list that would be helpful for the spending.

Mr. Havens asked if we can use ARPA money we do have to leverage getting more grant money.

Mr. Schommer stated ARPA funds cannot be used for matching funds. All funds must be used within

RECORD OF PROCEEDINGS

Finance/Audit Committee

August 31, 2022

Item A.

the requirements and areas of purpose of the recovery act.

Mr. Havens suggested a decision should be made on allocating assistance money to small businesses. Mr. Hoke stated if it is done for one, then others will want to know why they didn't get help.

Mr. Schommer states the original assistance funds were for business not able to make payroll etc., unable to pay benefits, unable to stay open, etc.

Mr. Hoke asks if we can see some numbers. Mr. Schommer states we do not want to design a program around one individual's needs. Based on information received about current needs, nothing matched with what is needed for ARPA money.

Mrs. Cyphers feels a budget for future spending of the ARPA funds would be helpful.

Mr. Schommer suggest we would first identify what type of scenarios that businesses would be eligible to receive whatever funds we were going to offer first. This would be a policy decision. The funding source is irrelevant, however, what is relevant is what council wants to do for a policy.

OLD BUSINESS:

None

ADJOURNMENT:

Hearing no further business coming before the Committee, Mrs. Cyphers declared the meeting adjourned at 5:55 PM

Katherine Cyphers, Chair

Robert Schommer, Clerk of Council

City of Bellbrook

Statement of Cash Position

From: 1/1/2022 to 10/31/2022

Funds: 100 to 999

Include Inactive Accounts: Yes

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expenses YTD	Increases, Other YTD	Decreases, Other YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
100	General Fund	\$2,017,809.85	\$1,076,378.59	\$418,767.05	\$0.00	\$0.00	\$2,675,421.39	\$81,840.31	\$2,593,581.08
200	Local Coronavirus Relief Fun	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
201	Local Fiscal Recovery Fund	\$384,645.89	\$387,717.08	\$25,430.00	\$0.00	\$0.00	\$746,932.97	\$81,100.00	\$665,832.97
210	Street Fund	\$231,226.73	\$319,405.65	\$264,887.96	\$0.00	\$0.00	\$285,744.42	\$27,706.22	\$258,038.20
220	State Highway Fund	\$89,419.17	\$25,498.91	\$11,217.12	\$0.00	\$0.00	\$103,700.96	\$603.83	\$103,097.13
230	Police Fund	\$413,990.74	\$1,536,091.83	\$1,296,365.58	\$0.00	\$0.00	\$653,716.99	\$140,942.00	\$512,774.99
240	Fuel System Fund	\$7,844.88	\$954.82	\$1,000.00	\$0.00	\$0.00	\$7,799.70	\$0.00	\$7,799.70
250	Fire Fund	\$535,454.35	\$1,263,040.59	\$1,051,100.82	\$0.00	\$0.00	\$747,394.12	\$89,335.88	\$658,058.24
260	Law Enforcement Trust Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
270	Police Pension Fund	\$24,861.30	\$60,761.94	\$61,653.86	\$0.00	\$0.00	\$23,969.38	\$0.00	\$23,969.38
280	Motor Vehicle License Fund	\$298,186.10	\$44,384.24	\$8,734.55	\$0.00	\$0.00	\$333,835.79	\$1,000.00	\$332,835.79
290	Law Enforcement Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300	Capital Improvement Fund	\$702,562.58	\$0.00	\$411,818.48	\$0.00	\$0.00	\$290,744.10	\$359,654.01	(\$68,909.91)
610	Waste Collection Fund	\$156,029.15	\$380,806.08	\$411,162.79	\$0.00	\$0.00	\$125,672.44	\$5,248.74	\$120,423.70
620	Water Fund	\$3,662,572.37	\$1,228,120.52	\$967,224.80	\$0.00	\$0.00	\$3,923,468.09	\$262,449.86	\$3,661,018.23
630	Water Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
800	Performance Bond Fund	\$20,494.84	\$45,339.06	\$1,164.94	\$0.00	\$0.00	\$64,668.96	\$1,075.00	\$63,593.96
810	Agency Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
999	Payroll Clearing Fund	\$25,328.08	\$775,911.83	\$671,516.89	\$0.00	\$0.00	\$129,723.02	\$0.00	\$129,723.02
Grand Total:		\$8,570,426.03	\$7,144,411.14	\$5,602,044.84	\$0.00	\$0.00	\$10,112,792.33	\$1,050,955.85	\$9,061,836.48

Account		2020 Budget		2020 Actual	2021 Budget	2021 Actual	2021 Enc. Bal.	2022 Budget	2022 Actual	Notes	
Fund 100			General Fund								
Legislative											
	Legislative Totals:			\$84,701.00	\$75,943.06	\$83,186.24	\$76,562.91	\$0.00	\$43,085.00	\$27,455.91	63.72%
Administrative											
	Administrative Totals:			\$1,148,119.00	\$1,080,232.93	\$969,126.76	\$907,708.53	\$30,006.00	\$869,478.65	\$337,279.15	38.79%
Library											
	Library Totals:			\$2,000.00	\$0.00	\$2,000.00	\$864.29	\$0.00	\$2,100.00	\$169.54	8.07%
Museum											
	Museum Totals:			\$18,821.00	\$14,580.96	\$27,228.00	\$21,458.48	\$490.00	\$25,615.00	\$7,581.77	29.60%
Community Environment											
	Community Environment Totals:			\$66,937.00	\$50,849.85	\$51,029.00	\$38,511.89	\$4,779.60	\$83,189.98	\$52,099.36	62.63%
Fund 100 Total:				\$1,320,578.00	\$1,221,606.80	\$1,132,570.00	\$1,045,106.10	\$35,275.60	\$1,023,468.63	\$424,585.73	41.48%
										
Fund 201			Local Fiscal Recovery Fund								
Legislative											
	Legislative Totals:			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
Administrative											
	Administrative Totals:			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109,492.00	\$25,430.00	23.23%
	Streets Totals:			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$275,154.00	\$0.00	0.00%
Fund 201 Total:				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$384,646.00	\$25,430.00	6.61%
										
Fund 210			Street Fund								
Streets											
	Streets Totals:			\$440,530.00	\$337,367.19	\$495,914.00	\$457,055.79	\$7,621.59	\$417,749.59	\$266,888.36	63.89%
Fund 210 Total:				\$440,530.00	\$337,367.19	\$495,914.00	\$457,055.79	\$7,621.59	\$417,749.59	\$266,888.36	63.89%
										
Fund 220			State Highway Fund								
Streets											
	Streets Totals:			\$35,000.00	\$19,178.98	\$19,750.00	\$14,604.08	\$0.00	\$19,800.00	\$11,217.12	56.65%
Fund 220 Total:				\$35,000.00	\$19,178.98	\$19,750.00	\$14,604.08	\$0.00	\$19,800.00	\$11,217.12	56.65%
										

Account			2020 Budget		2020 Actual	2021 Budget	2021 Actual	2021 Enc. Bal.	2022 Budget	2022 Actual	Notes	
Fund 230			Police Fund									
Police												
	Police Totals:			\$1,780,337.00	\$1,573,417.45	\$1,885,279.00	\$1,800,121.56	\$53,072.26	\$1,994,415.26	\$1,304,707.29	65.42%	.....
Fund 230 Total:				\$1,780,337.00	\$1,573,417.45	\$1,885,279.00	\$1,800,121.56	\$53,072.26	\$1,994,415.26	\$1,304,707.29	65.42%	.....
Fund 240			Fuel System Fund									
Revenue												
	Revenue Totals:			\$1,200.00	\$677.70	\$1,200.00	\$550.00	\$0.00	\$1,200.00	\$1,000.00	83.33%	.....
Fund 240 Total:				\$1,200.00	\$677.70	\$1,200.00	\$550.00	\$0.00	\$1,200.00	\$1,000.00	83.33%	.....
Fund 250			Fire Fund									
Fire												
	Fire Totals:			\$1,400,584.05	\$1,183,083.04	\$1,508,141.00	\$1,292,089.73	\$93,817.85	\$1,508,938.13	\$1,057,587.36	70.09%	.....
Fund 250 Total:				\$1,400,584.05	\$1,183,083.04	\$1,508,141.00	\$1,292,089.73	\$93,817.85	\$1,508,938.13	\$1,057,587.36	70.09%	.....
Fund 260			Law Enforcement Trust Fund									
Fund 260 Total:				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Fund 270			Police Pension Fund									
Police												
	Police Totals:			\$55,540.00	\$55,536.70	\$60,590.00	\$60,589.31	\$0.00	\$64,890.00	\$61,991.97	95.53%	.....
Fund 270 Total:				\$55,540.00	\$55,536.70	\$60,590.00	\$60,589.31	\$0.00	\$64,890.00	\$61,991.97	95.53%	.....
Fund 280			Motor Vehicle License Fund									
Streets												
	Streets Totals:			\$73,100.00	\$16,407.80	\$31,850.00	\$29,824.28	\$0.00	\$28,850.00	\$8,734.55	30.28%	.....
Fund 280 Total:				\$73,100.00	\$16,407.80	\$31,850.00	\$29,824.28	\$0.00	\$28,850.00	\$8,734.55	30.28%	.....
Fund 290			Law Enforcement Education Fund									
Police												
	Police Totals:			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		.....
Fund 290 Total:				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		.....

Account		2020 Budget		2020 Actual	2021 Budget	2021 Actual	2021 Enc. Bal.	2022 Budget	2022 Actual	Notes
Fund 300			Capital Improvement Fund							
Administrative										
	Administrative Totals:		\$75,175.00	\$60,491.50	\$74,089.00	\$31,940.31	\$31,575.22	\$41,575.22	\$37,027.68	89.06%
Museum										
	Museum Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$26,823.50	53.65%
Streets										
	Streets Totals:		\$669,255.00	\$610,577.93	\$231,618.20	\$191,203.18	\$12,500.00	\$500,000.00	\$301,143.30	60.23%
Police										
	Police Totals:		\$38,500.00	\$16,875.68	\$137,870.00	\$79,601.50	\$58,268.50	\$73,768.50	\$46,824.00	63.47%
Fire										
	Fire Totals:		\$137,000.00	\$121,364.07	\$5,500.00	\$3,513.40	\$0.00	\$297,000.00	\$0.00	0.00%
Fund 300 Total:			\$919,930.00	\$809,309.18	\$449,077.20	\$306,258.39	\$102,343.72	\$962,343.72	\$411,818.48	42.79%
Fund 610			Waste Collection Fund							
Revenue										
	Revenue Totals:		\$486,444.00	\$475,701.91	\$483,500.00	\$478,395.00	\$0.00	\$510,378.00	\$411,162.79	80.56%
Fund 610 Total:			\$486,444.00	\$475,701.91	\$483,500.00	\$478,395.00	\$0.00	\$510,378.00	\$411,162.79	80.56%
Fund 620			Water Fund							
Administrative										
	Administrative Totals:		\$170,161.00	\$137,789.02	\$145,391.43	\$145,542.56	\$0.00	\$221,814.00	\$159,719.98	72.01%
Streets										
	Streets Totals:		\$1,362,748.28	\$1,151,829.50	\$1,487,046.57	\$1,295,495.29	\$65,598.34	\$1,295,687.27	\$799,888.31	61.73%
Fund 620 Total:			\$1,532,909.28	\$1,289,618.52	\$1,632,438.00	\$1,441,037.85	\$65,598.34	\$1,517,501.27	\$959,608.29	63.24%
Fund 800			Performance Bond Fund							
Revenue										
800-00-5303		Engineering Fees	\$16,500.00	\$15,087.20	\$11,075.00	\$1,950.00	\$1,625.00	\$6,075.00	\$0.00	0.00%
800-00-5510		Infrastructure & Facilit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
800-00-5631		Refunds	\$16,000.00	\$7,260.25	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$1,164.94	23.30%
	Revenue Totals:		\$32,500.00	\$22,347.45	\$16,075.00	\$1,950.00	\$1,625.00	\$11,075.00	\$1,164.94	10.52%
Fund 800 Total:			\$32,500.00	\$22,347.45	\$16,075.00	\$1,950.00	\$1,625.00	\$11,075.00	\$1,164.94	10.52%

Account				2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Enc. Bal.	2022 Budget	2022 Actual	Notes
Fund 810			Agency Fund								
Revenue											
810-00-5621		Payroll Withholdings		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
	Revenue Totals:			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
Fund 810 Total:				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
Grand Total:				\$8,547,054.33	\$7,412,561.27	\$7,776,478.10	\$6,987,675.99	\$359,354.36	\$8,445,255.60	\$4,945,896.88	58.56%

Revenue Budget Worksheet
Accounts: 100-00-4101 to 810-00-4701

Account		Description	2020 Budget		2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	Notes	
Fund 100			General Fund								
Revenue											
100-00-4101		Property Tax		\$605,381.00	\$637,769.02	\$666,500.00	\$708,618.74	\$934,991.00	\$764,520.46	81.77%	.....
100-00-4201		Local Government		\$94,448.00	\$123,538.75	\$84,907.00	\$139,433.73	\$84,907.00	\$118,159.49	139.16%	.....
100-00-4202		Estate Tax		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		.....
100-00-4203		Cigarette Tax		\$260.00	\$326.84	\$260.00	\$259.87	\$260.00	\$222.75	85.67%	.....
100-00-4204		Liquor and Beer Permit Fees		\$6,000.00	\$2,363.90	\$6,000.00	\$6,913.20	\$6,000.00	\$2,230.90	37.18%	.....
100-00-4205		Property Tax Allocation		\$95,619.00	\$95,800.08	\$108,500.00	\$103,371.17	\$101,254.00	\$0.00	0.00%	.....
100-00-4243		State Grant		\$325,000.00	\$270,137.40	\$0.00	\$19,963.65	\$0.00	\$0.00		.....
100-00-4250		Local Grant		\$0.00	\$0.00	\$0.00	\$26,625.00	\$0.00	\$80,000.00		.....
100-00-4321		Fuel System Admin Fees		\$2,000.00	\$1,226.14	\$1,500.00	\$1,611.77	\$1,500.00	\$1,282.10	85.47%	.....
100-00-4324		Fiscal Agent Fees-CLGBP		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		.....
100-00-4341		Leases		\$17,500.00	\$18,181.92	\$17,500.00	\$18,937.87	\$17,500.00	\$20,502.25	117.16%	.....
100-00-4401		Special Assess-G & W Mowing		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$183.76		.....
100-00-4402		Special Assess-Nuisance Abate		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		.....
100-00-4501		Court Fines-Xenia Mun Court		\$1,000.00	\$608.40	\$700.00	\$546.00	\$700.00	\$1,028.10	146.87%	.....
100-00-4503		Court Fines-State of Ohio		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		.....
100-00-4511		Zoning Fees		\$4,000.00	\$7,145.00	\$5,000.00	\$6,597.00	\$6,000.00	\$8,845.00	147.42%	.....
100-00-4512		Abandoned Property Reg		\$700.00	\$100.00	\$250.00	\$0.00	\$250.00	\$130.00	52.00%	.....
100-00-4513		Civil Penalties		\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00		.....
100-00-4521		Parkland Fees		\$4,000.00	\$7,194.00	\$4,000.00	\$0.00	\$4,000.00	\$1,200.00	30.00%	.....
100-00-4531		Franchise Fees		\$105,000.00	\$103,275.92	\$105,000.00	\$97,867.70	\$105,000.00	\$75,388.81	71.80%	.....
100-00-4541		Plan Review & Inspection Fees		\$0.00	\$700.00	\$1,000.00	\$0.00	\$1,000.00	\$515.20	51.52%	.....
100-00-4601		Interest		\$70,000.00	\$56,760.86	\$65,000.00	\$20,297.73	\$50,000.00	\$2,895.30	5.79%	.....
100-00-4711		General Donations		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		.....
100-00-4712		Museum Donations		\$100.00	\$554.25	\$500.00	\$897.00	\$500.00	\$423.00	84.60%	.....
100-00-4731		Miscellaneous Reimbursments		\$30,000.00	\$176,241.28	\$1,000.00	\$254.13	\$500.00	\$4,670.15	934.03%	.....
100-00-4732		MVRMA Reimbursement		\$5,000.00	\$9,405.27	\$0.00	\$0.00	\$0.00	\$0.00		.....
		Revenue Totals:		\$1,366,008.00	\$1,511,329.03	\$1,067,617.00	\$1,153,194.56	\$1,314,362.00	\$1,082,197.27	82.34%	.....
Fund 100 Total:				\$1,366,008.00	\$1,511,329.03	\$1,067,617.00	\$1,153,194.56	\$1,314,362.00	\$1,082,197.27	82.34%	.....

Account	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	Notes
Fund 200		Local Coronavirus Relief Fund						
Revenue								
200-00-4230	CARES Act Funds	\$468,402.00	\$468,402.45	\$0.00	\$0.00	\$0.00	\$0.00	.....
	Revenue Totals:	\$468,402.00	\$468,402.45	\$0.00	\$0.00	\$0.00	\$0.00	.....
Fund 200 Total:		\$468,402.00	\$468,402.45	\$0.00	\$0.00	\$0.00	\$0.00	
Fund 201		Local Fiscal Recovery Fund						
Revenue								
201-00-4230	ARPA Funds	\$0.00	\$0.00	\$0.00	\$384,645.89	\$384,646.00	\$387,717.08	100.80%
	Revenue Totals:	\$0.00	\$0.00	\$0.00	\$384,645.89	\$384,646.00	\$387,717.08	100.80%
Fund 201 Total:		\$0.00	\$0.00	\$0.00	\$384,645.89	\$384,646.00	\$387,717.08	100.80%
Fund 210		Street Fund						
Revenue								
210-00-4211	License Tax-State Levied	\$45,000.00	\$42,262.50	\$42,000.00	\$45,232.49	\$42,000.00	\$33,161.03	78.95%
210-00-4212	Gasoline Tax	\$363,415.00	\$374,793.86	\$375,000.00	\$397,830.88	\$375,000.00	\$281,326.09	75.02%
210-00-4371	Grass & Weed Mowing Fees	\$500.00	\$0.00	\$500.00	\$935.09	\$500.00	\$296.12	59.22%
210-00-4401	Special Assess-G & W Mowing	\$0.00	\$192.50	\$0.00	\$0.00	\$0.00	\$0.00	.....
210-00-4721	Asset Sale	\$8,000.00	\$7,998.65	\$500.00	\$0.00	\$500.00	\$0.00	0.00%
210-00-4722	Scrap Metal Sale	\$500.00	\$654.38	\$500.00	\$413.25	\$500.00	\$0.00	0.00%
210-00-4731	Miscellaneous Reimbursments	\$5,943.00	\$5,942.78	\$5,000.00	\$5,333.75	\$5,000.00	\$4,622.41	92.45%
210-00-4732	MVRMA Reimbursement	\$5,934.00	\$6,046.24	\$0.00	\$0.00	\$0.00	\$2,000.40	.....
	Revenue Totals:	\$429,292.00	\$437,890.91	\$423,500.00	\$449,745.46	\$423,500.00	\$321,406.05	75.89%
Fund 210 Total:		\$429,292.00	\$437,890.91	\$423,500.00	\$449,745.46	\$423,500.00	\$321,406.05	75.89%
Fund 220		State Highway Fund						
Revenue								
220-00-4211	License Tax-State Levied	\$3,800.00	\$3,248.36	\$3,000.00	\$3,667.47	\$3,000.00	\$2,688.73	89.62%
220-00-4212	Gasoline Tax	\$29,000.00	\$28,701.67	\$27,000.00	\$32,256.52	\$30,000.00	\$22,810.18	76.03%
	Revenue Totals:	\$32,800.00	\$31,950.03	\$30,000.00	\$35,923.99	\$33,000.00	\$25,498.91	77.27%
Fund 220 Total:		\$32,800.00	\$31,950.03	\$30,000.00	\$35,923.99	\$33,000.00	\$25,498.91	77.27%
Fund 230		Police Fund						

Account		Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	Notes	
Revenue										
230-00-4101		Property Tax	\$1,317,000.00	\$1,383,150.25	\$1,316,660.00	\$1,396,170.95	\$1,394,457.00	\$1,509,164.73	108.23%	.....
230-00-4205		Property Tax Allocation	\$206,000.00	\$206,257.59	\$214,340.00	\$201,560.44	\$337,255.00	\$0.00	0.00%	.....
230-00-4219		Wireless 911 Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		.....
230-00-4230		Federal Grant	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00		.....
230-00-4240		State grant	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00		.....
230-00-4242		Police Training (CPT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,764.68		.....
230-00-4301		Police Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		.....
230-00-4302		School Security Agreement	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$8,250.00	50.00%	.....
230-00-4303		Football Game Sec. Agreement	\$2,000.00	\$250.00	\$2,000.00	\$2,625.00	\$2,000.00	\$0.00	0.00%	.....
230-00-4304		Drug Test Lab Fees	\$100.00	\$0.00	\$100.00	\$6.50	\$100.00	\$6.50	6.50%	.....
230-00-4503		Court Fines-State of Ohio	\$60.00	\$70.00	\$70.00	\$85.00	\$70.00	\$210.00	300.00%	.....
230-00-4504		Fines-Enforcement & Education	\$500.00	\$85.00	\$500.00	\$195.00	\$200.00	\$2,056.47	1028.24%	.....
230-00-4711		Police Donations	\$500.00	\$1,150.00	\$500.00	\$14,663.54	\$500.00	\$1,100.00	220.00%	.....
230-00-4721		Asset Sale	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		.....
230-00-4731		Miscellaneous Reimbursments	\$250.00	\$0.00	\$250.00	\$2.00	\$250.00	\$17,846.16	7138.46%	.....
230-00-4732		MVRMA Reimbursement	\$3,000.00	\$6,046.24	\$0.00	\$0.00	\$0.00	\$35.00		.....
230-00-4901		Transfer-in	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$110,000.00	\$0.00	0.00%	.....
	Revenue Totals:		\$1,698,910.00	\$1,764,309.08	\$1,703,920.00	\$1,781,808.43	\$1,861,332.00	\$1,544,433.54	82.97%	.....
Fund 230 Total:			\$1,698,910.00	\$1,764,309.08	\$1,703,920.00	\$1,781,808.43	\$1,861,332.00	\$1,544,433.54	82.97%	.....
Fund 240			Fuel System Fund							
Revenue										
240-00-4322		Fuel System Maint. Fees-School	\$1,700.00	\$919.63	\$1,200.00	\$1,208.83	\$1,200.00	\$954.82	79.57%	.....
240-00-4323		Fuel System Maint. Fees-City	\$50.00	\$238.05	\$50.00	\$183.22	\$200.00	\$0.00	0.00%	.....
	Revenue Totals:		\$1,750.00	\$1,157.68	\$1,250.00	\$1,392.05	\$1,400.00	\$954.82	68.20%	.....
Fund 240 Total:			\$1,750.00	\$1,157.68	\$1,250.00	\$1,392.05	\$1,400.00	\$954.82	68.20%	.....
Fund 250			Fire Fund							
Revenue										
250-00-4101		Property Tax	\$1,051,000.00	\$1,102,969.43	\$1,016,520.00	\$1,112,527.02	\$1,118,986.00	\$1,150,977.84	102.86%	.....
250-00-4205		Property Tax Allocation	\$127,000.00	\$124,840.00	\$165,480.00	\$120,879.44	\$218,299.00	\$0.00	0.00%	.....
250-00-4230		Federal Grant	\$0.00	\$1,110.32	\$1,000.00	\$0.00	\$0.00	\$0.00		.....

Account		Description	2020 Budget		2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	Notes
250-00-4240		State Grant		\$0.00	\$0.00	\$0.00	\$2,846.43	\$0.00	\$2,317.37	.....
250-00-4311		EMS Transport Fees		\$105,000.00	\$104,762.62	\$105,000.00	\$85,129.34	\$105,000.00	\$84,372.03	80.35%
250-00-4711		Fire Donations		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
250-00-4721		Asset Sale		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
250-00-4731		Miscellaneous Reimbursments		\$500.00	\$856.14	\$500.00	\$0.00	\$500.00	\$31,859.89	6371.98%
250-00-4732		MVRMA Reimbursement		\$2,500.00	\$6,046.24	\$0.00	\$0.00	\$0.00	\$0.00	.....
250-00-4901		Transfer-in		\$25,000.00	\$25,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.00%
	Revenue Totals:			\$1,311,000.00	\$1,365,584.75	\$1,338,500.00	\$1,371,382.23	\$1,492,785.00	\$1,269,527.13	85.04%
Fund 250 Total:				\$1,311,000.00	\$1,365,584.75	\$1,338,500.00	\$1,371,382.23	\$1,492,785.00	\$1,269,527.13	85.04%

Fund 260			Law Enforcement Trust Fund							
Revenue										
260-00-4721		Sale of Property		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
	Revenue Totals:			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
Fund 260 Total:				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....

Fund 270			Police Pension Fund							
Revenue										
270-00-4101		Property Tax		\$46,500.00	\$49,068.97	\$51,240.00	\$56,394.90	\$56,779.00	\$61,100.05	107.61%
270-00-4205		Property Tax Allocation		\$7,000.00	\$7,391.02	\$8,540.00	\$8,306.34	\$8,111.00	\$0.00	0.00%
270-00-4206		Commercial Activity Tax Share		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
270-00-4207		State Tax Replacement		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
	Revenue Totals:			\$53,500.00	\$56,459.99	\$59,780.00	\$64,701.24	\$64,890.00	\$61,100.05	94.16%
Fund 270 Total:				\$53,500.00	\$56,459.99	\$59,780.00	\$64,701.24	\$64,890.00	\$61,100.05	94.16%

Fund 280			Motor Vehicle License Fund							
Revenue										
280-00-4111		License Tax-City Levied		\$37,000.00	\$38,355.00	\$38,000.00	\$39,445.00	\$38,000.00	\$28,085.00	73.91%
280-00-4213		License Tax-County Levied		\$19,000.00	\$19,177.50	\$19,000.00	\$19,722.49	\$19,000.00	\$16,288.75	85.73%
280-00-4601		Interest		\$20.00	\$50.80	\$50.00	\$18.33	\$50.00	\$10.49	20.98%
	Revenue Totals:			\$56,020.00	\$57,583.30	\$57,050.00	\$59,185.82	\$57,050.00	\$44,384.24	77.80%
Fund 280 Total:				\$56,020.00	\$57,583.30	\$57,050.00	\$59,185.82	\$57,050.00	\$44,384.24	77.80%

Account	Description		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	Notes
Fund 290			Law Enforcement Education Fund						
Revenue									
290-00-4504		Fines - Enforcement and Educat		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
		Revenue Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
Fund 290 Total:				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Fund 300			Capital Improvement Fund							.....
Revenue										
300-00-4213		License Tax-County Levied		\$35,177.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
300-00-4230		Federal Grant		\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$0.00	0.00%
300-00-4240		State Grant		\$0.00	\$0.00	\$0.00	\$0.00	\$235,000.00	\$0.00	0.00%
300-00-4241		Ohio BWC Grant		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
300-00-4251		Ohio BWC Grant		\$0.00	\$35,200.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
300-00-4721		Asset Sale		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
300-00-4731		Miscellaneous Reimbursments		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
300-00-4901		Transfer-in		\$597,600.00	\$597,600.00	\$350,000.00	\$350,000.00	\$300,000.00	\$0.00	0.00%
		Revenue Totals:		\$632,777.00	\$632,800.00	\$350,000.00	\$350,000.00	\$610,000.00	\$0.00	0.00%
Fund 300 Total:				\$632,777.00	\$632,800.00	\$350,000.00	\$350,000.00	\$610,000.00	\$0.00	0.00%

Fund 610			Waste Collection Fund							
Revenue										
610-00-4731		Miscellaneous Reimbursements		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37.43	.....
610-00-4351		Waste Collection Fees		\$493,458.00	\$493,928.75	\$493,000.00	\$497,743.98	\$525,000.00	\$380,551.62	72.49%
610-00-4791		Other Revenue		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$217.03	.....
		Revenue Totals:		\$493,458.00	\$493,928.75	\$493,000.00	\$497,743.98	\$525,000.00	\$380,806.08	72.53%
Fund 610 Total:				\$493,458.00	\$493,928.75	\$493,000.00	\$497,743.98	\$525,000.00	\$380,806.08	72.53%

Fund 620			Water Fund							.....
Revenue										
620-00-4240		State Grant		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
620-00-4241		Ohio BWC Grant		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
620-00-4243		OPWC Grant		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
620-00-4244		OPWC Loan		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....

Account		Description	2020 Budget		2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	Notes
620-00-4361		Water Fees		\$1,500,000.00	\$1,662,041.29	\$1,450,000.00	\$1,593,460.86	\$1,425,000.00	\$1,153,210.47	80.93%
620-00-4362		Bulk Water		\$0.00	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
620-00-4363		Turn Off/On Fees		\$5,000.00	\$3,421.59	\$2,700.00	\$6,574.03	\$5,000.00	\$2,879.54	57.59%
620-00-4364		Tap-in Fees		\$100,000.00	\$135,000.00	\$80,000.00	\$144,000.00	\$140,000.00	\$57,000.00	40.71%
620-00-4365		Domestic Connection Fees		\$12,000.00	\$18,000.00	\$10,000.00	\$19,200.00	\$15,000.00	\$7,600.00	50.67%
620-00-4366		Irrigation Connection Fees		\$4,000.00	\$2,800.00	\$3,000.00	\$3,640.00	\$3,000.00	\$3,600.00	120.00%
620-00-4369		Return Check Fees		\$250.00	\$327.47	\$250.00	\$330.00	\$250.00	\$120.00	48.00%
620-00-4403		Special Assess-Del. Water		\$1,000.00	\$136.89	\$250.00	\$0.00	\$250.00	\$0.00	0.00%
620-00-4721		Asset Sale		\$12,000.00	\$12,822.35	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
620-00-4731		Miscellaneous Reimbursments		\$1,000.00	\$0.00	\$1,000.00	\$515.20	\$1,000.00	\$1,219.40	121.94%
620-00-4732		MVRMA Reimbursement		\$19,500.00	\$19,579.06	\$0.00	\$0.00	\$0.00	\$0.00	.....
620-00-4791		Other Revenue		\$0.00	\$0.00	\$0.00	\$21,164.41	\$0.00	(\$5,136.20)	#DIV/0!
	Revenue Totals:			\$1,654,750.00	\$1,854,148.65	\$1,548,200.00	\$1,788,884.50	\$1,590,500.00	\$1,220,493.21	76.74%
Fund 620 Total:				\$1,654,750.00	\$1,854,148.65	\$1,548,200.00	\$1,788,884.50	\$1,590,500.00	\$1,220,493.21	76.74%

Fund 630			Water Bond Fund							.....
Revenue										
630-00-4901		Transfer-in		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
	Revenue Totals:			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
Fund 630 Total:				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Fund 800			Performance Bond Fund							.....
Revenue										
800-00-4541		Plan Review & Inspection Fees		\$0.00	\$16,162.80	\$15,000.00	\$1,465.24	\$5,000.00	\$43,839.06	876.78%
800-00-4551		Erosion Control Bonds		\$23,013.00	\$13,239.08	\$1,000.00	\$1,164.95	\$1,000.00	\$1,500.00	150.00%
	Revenue Totals:			\$23,013.00	\$29,401.88	\$16,000.00	\$2,630.19	\$6,000.00	\$45,339.06	755.65%
Fund 800 Total:				\$23,013.00	\$29,401.88	\$16,000.00	\$2,630.19	\$6,000.00	\$45,339.06	755.65%

Fund 810			Agency Fund							.....
Revenue										
810-00-4701		Payroll Withholdings		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
	Revenue Totals:			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.....
Fund 810 Total:				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Account	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	Notes
							
Grand Total:		\$8,221,680.00	\$8,704,946.50	\$7,088,817.00	\$7,941,238.34	\$8,364,465.00	\$6,383,857.44	76.32%

2023-2027 Capital Improvement Plan

Item B.

Project Description		2022	2023	2024	2025	2026	2027	TOTALS
STREET FUND								
I&F	Portion of paving	\$ -	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 475,000
V&E	Street Sweeper (50% of total)		\$ 100,000					\$ 100,000
V&E	Replacement 52" Mower (was originally 2023)	\$ 7,756						\$ 7,756
V&E	Backhoe Replacement (35% of total)	\$ 42,819						\$ 42,819
V&E	Utility Vehicle with plow (35% of total)		\$ 9,800					\$ 9,800
V&E	One ton dump w/ snow removal equipment (35% of total)				\$ 31,500			\$ 31,500
TOTAL STREET FUND		\$ 50,575	\$ 75,000	\$ 184,800	\$ 131,500	\$ 100,000	\$ 125,000	\$ 616,300
CAPITAL IMPROVEMENT FUND (10 "DEPARTMENT" 2023 ON)								
12	Administration							
V&E	Police, Fire & Admin Workstations	\$ 5,515				\$ 7,500		\$ 13,015
I&F	City Hall Interior Maintenance		\$ 10,000					\$ 10,000
Total Administration		\$ 5,515	\$ 10,000	\$ -	\$ -	\$ 7,500	\$ -	\$ 17,500
14	Museum							
I&F	Repair and rennovation of Exterior	\$ 48,500						
Total Museum		\$ 48,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Service							
I&F	Annual Street Repair	\$ 203,073	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 200,000	\$ 1,103,073
I&F	Storm Water System Maintenace/Repair	\$ 30,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 355,000
I&F	Franklin Street Bridge Pedestrian Improvements (ODOT)	\$ -	\$ 235,000					\$ 235,000
I&F	Downtown Streetscape/Infrastructure	\$ -	\$ 90,000	\$ 65,000				\$ 155,000
V&E	Street Sweeper (50% of total)			\$ 100,000				\$ 100,000
V&E	Utility Vehicle with plow (35% of total)		\$ -	\$ 8,750				\$ 8,750
Total Service		\$ 233,073	\$ 550,000	\$ 398,750	\$ 250,000	\$ 250,000	\$ 275,000	\$ 1,723,750
Project Description		2022	2023	2024	2025	2026	2027	TOTALS
23	Police							
V&E	Cruisers		\$ 68,000		\$ 70,000		\$ 72,000	\$ 210,000
V&E	Equipment for Cruisers		\$ 36,000		\$ 39,000		\$ 42,000	\$ 117,000
V&E	Weapons (guns and tasers)	\$ 2,000	\$ 5,000	\$ 10,000	\$ 2,000			\$ 19,000
V&E	Portable & Mobile Radios	\$ 5,944	\$ 16,000	\$ 16,000	\$ 17,000	\$ 17,000	\$ 18,000	\$ 89,944
V&E	Speed Monitoring Equipment			\$ 2,800				\$ 2,800
V&E	Building Interior Repairs/Renovation			\$ 5,000				\$ 5,000
V&E	AED's			\$ 4,500				\$ 4,500
V&E	New records management software	\$ 8,000						\$ 8,000

2021-2025 Capital Improvement Plan

Item B.

Total Police		\$ 15,944	\$ 125,000	\$ 38,300	\$ 128,000	\$ 17,000	\$ 132,000	\$ 440,300
25	Fire							
V&E	Command/Staff Vehicle		\$ 62,000			\$ 66,000		\$ 128,000
V&E	Cardiac Monitors X2			\$ 80,000				\$ 80,000
V&E	AED's		\$ 21,000					\$ 21,000
V&E	Ballistic Equipment		\$ 10,000					\$ 10,000
V&E	Drone		\$ 10,000					\$ 10,000
V&E	Portable and Mobile Radios	\$ 25,000	\$ 25,000	\$ 25,000				\$ 75,000
V&E	Furniture & Fixtures		\$ 7,500					\$ 7,500
V&E	Replace Medic 21 (2000)	\$ 272,000						\$ 272,000
V&E	Replace Medic 22 (2011)				\$ 300,000			\$ 300,000
V&E	4 MDT's					\$ 10,000		\$ 10,000
V&E	Ladder/Engine		\$ 1,300,000					\$ 1,300,000
Total Fire		\$ 297,000	\$ 66,000	\$ 1,394,500	\$ 80,000	\$ 300,000	\$ 76,000	\$ 1,916,500
TOTAL CAPITAL IMPROVEMENT FUND		\$ 600,032	\$ 751,000	\$ 1,831,550	\$ 458,000	\$ 574,500	\$ 483,000	\$ 4,098,050
Project Description		2022	2023	2024	2025	2026	2027	TOTALS
WATER FUND								
I&F	Fire Hydrant Replacement Program	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 210,000
I&F	Ridgeway 200K Gallon Standpipe Repainting					\$ 130,000		\$ 130,000
I&F	Replace Lab Testing Equipment for Fluoride		\$ 6,000					\$ 6,000
V&E	Box Truck Replacement					\$ 55,000		\$ 55,000
V&E	Backhoe Replacement	\$ 79,521						\$ 79,521
V&E	Pickup Truck				\$ 40,000			\$ 40,000
V&E	Utility Vehicle with plow (65% of total)			\$ 18,200				\$ 18,200
V&E	One ton dump w/ snow removal equipment (65% of total)				\$ 58,500			\$ 58,500
Future projects to be estimated: Fiber line to well field and water main replacement projects								
TOTAL WATER FUND		\$ 114,521	\$ 41,000	\$ 53,200	\$ 133,500	\$ 220,000	\$ 35,000	\$ 482,700
Project Description		2022	2023	2024	2025	2026	2027	TOTALS
LOCAL FISCAL RECOVERY FUND - ARPA								
I&F	Storm Water System Projects - Fund Establishment							
I&F	Outdoor Warning Sirens	\$ 81,100						\$ 81,100
I&F	Lower Hillside Drainage Project	\$ 16,430	\$ 221,189					\$ 237,619
I&F	Streetscape/Downtown Infrastructure		\$ 300,000					
TOTAL STORM/ARPA FUND		\$ 97,530	\$ 521,189	\$ -	\$ -	\$ -	\$ -	\$ 521,189
TOTAL ALL FUNDS		\$ 862,658	\$ 1,388,189	\$ 2,069,550	\$ 723,000	\$ 894,500	\$ 643,000	\$ 5,718,239

GENERAL FUNDFor
2020
ActualFor
2021
ActualCurrent Year
Projected
2022Budget Year
Projected
2023**REVENUE**

Local Taxes

Total Local Taxes

\$	637,769	\$	708,619	\$	797,000	\$	803,000
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Total Intergovernmental Revenues

201,869	249,978	192,421	193,864
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Charge for Services

19,408	20,550	19,000	19,143
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Special Assessments

-	-	-	-
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Fines, Licenses, and Permits

119,178	135,775	116,950	117,827
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Investment Earnings

54,953	52,298	50,000	50,375
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Miscellaneous

980	1,151	1,000	1,008
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TOTAL REVENUE

\$	1,034,157	\$	1,168,371	\$	1,176,371	\$	1,185,217
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EXPENDITURES**General Fund****Total Expenses**

445,021	518,009	560,000	576,800
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Other Uses of Funds

Transfer to the Police Fund

150,000	150,000	110,000	110,000
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Transfer to the Fire Fund

25,000	50,000	50,000	50,000
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Transfer to the Capital Improvement Fund

597,600	350,000	300,000	-
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Total Other Uses of Funds

772,600	550,000	460,000	160,000
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TOTAL EXPENDITURES

\$	1,217,621	\$	1,068,009	\$	1,020,000	\$	736,800
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GENERAL FUND

	For 2020 Actual		For 2021 Actual		Current Year Projected 2022		Budget Year Projected 2023	
Revenues over/(under) Expenditures	\$	(183,464)	\$	100,362	\$	156,371	\$	448,417
Beginning Unencumbered Balance	\$	2,089,167	\$	1,899,522	\$	1,982,534	\$	2,138,905
Ending Cash Fund Balance	\$	1,905,703	\$	1,999,884	\$	2,138,905	\$	2,587,322
Estimated Encumbrances (outstanding at year end)	\$	6,181	\$	17,350	\$	-	\$	-
Estimated Ending Unencumbered Fund Balance	\$	1,899,522	\$	1,982,534	\$	2,138,905	\$	2,587,322

POLICE LEVY FUND**REVENUE**

	For 2020 Actual	For 2021 Actual	Current Year Projected 2022	Budget Year Projected 2023
Property Tax	1,383,150	1,396,171	1,394,457	1,585,000
Total Intergovernmental Revenues	207,058	201,560	337,255	347,373
Charges for Services	16,750	19,131	19,000	19,570
Fines, Licenses & Permits	155	280	270	278
Miscellaneous	7,196	14,664	1,000	1,030
Transfers-in from the General Fund	150,000	150,000	110,000	110,000
TOTAL REVENUE	\$ 1,764,309	\$ 1,781,806	\$ 1,861,982	\$ 2,063,251

EXPENDITURES

Total Police Expenses	1,588,956	1,800,121	1,860,334	1,916,144
TOTAL EXPENDITURES	\$ 1,588,956	\$ 1,800,121	\$ 1,860,334	\$ 1,916,144
Revenues over/(under) Expenditures	\$ 175,353	\$ (18,315)	\$ 1,648	\$ 147,107
Beginning Unencumbered Balance	\$ 258,653	\$ 433,609	\$ 415,147	\$ 416,795
Ending Cash Fund Balance	\$ 434,006	\$ 415,294	\$ 416,795	\$ 563,902
Estimated Encumbrances (outstanding at year end)	\$ 397	\$ 147	\$ -	\$ -
Estimated Ending Unencumbered Fund Balance	\$ 433,609	\$ 415,147	\$ 416,795	\$ 563,902

FIRE LEVY FUNDFor
2020
ActualFor
2021
ActualCurrent Year
Projected
2022Budget Year
Projected
2023**REVENUE**

Property Taxes	1,102,970	1,112,527	1,216,000	1,226,000
Total Intergovernmental Revenues	125,950	120,879	218,299	224,848
Charges for Services	99,745	85,129	105,000	108,150
Miscellaneous	6,902	2,846	500	515
Transfer-in from the General Fund	25,000	50,000	50,000	-
TOTAL REVENUE	\$ 1,360,567	\$ 1,371,381	\$ 1,589,799	\$ 1,559,513
EXPENDITURES				
Total Fire Expenses	1,190,275	1,292,090	1,256,741	1,294,443
TOTAL EXPENDITURES	\$ 1,190,275	\$ 1,292,090	\$ 1,256,741	\$ 1,294,443
Revenues over/(under) Expenditures	\$ 170,292	\$ 79,291	\$ 333,058	\$ 265,070
Beginning Unencumbered Balance	\$ 211,458	\$ 381,650	\$ 460,934	\$ 793,992
Ending Cash Fund Balance	\$ 381,750	\$ 460,941	\$ 793,992	\$ 1,059,062
Estimated Encumbrances (outstanding at year end)	\$ 100	\$ 7	\$ -	\$ -
Estimated Ending Unencumbered Fund Balance	\$ 381,650	\$ 460,934	\$ 793,992	\$ 1,059,062

POLICE PENSION LEVY FUND**For
2020
Actual****For
2021
Actual****Current Year
Projected
2022****Budget Year
Projected
2023****Item B.****REVENUE**

Total Property Taxes	49,069	56,395	56,779	64,000
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Total Intergovernmental Revenues	7,391	8,306	8,111	8,200
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TOTAL REVENUE	\$ 56,460	\$ 64,701	\$ 64,890	\$ 72,200
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EXPENDITURES

Total Police Pension Expenses	55,537	60,589	64,300	72,000
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TOTAL EXPENDITURES	\$ 55,537	\$ 60,589	\$ 64,300	\$ 72,000
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Revenues over/(under) Expenditures	\$ 923	\$ 4,112	\$ 590	\$ 200
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Beginning Unencumbered Balance	\$ 15,714	\$ 16,637	\$ 20,749	\$ 21,339
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Ending Cash Fund Balance	\$ 16,637	\$ 20,749	\$ 21,339	\$ 21,539
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Estimated Encumbrances (outstanding at year end)	\$ -	\$ -	\$ -	\$ -
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Estimated Ending Unencumbered Fund Balance	\$ 16,637	\$ 20,749	\$ 21,339	\$ 21,539
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FUND	Estimated		Budget Year		Total Available		Budget Year		Projected	
	Unencumbered	Fund Balance	Projected	Receipts	For Projected	Expenditures	Projected	Expenses	Unencumbered	Balance
	1/1/2023								12/31/2023	
Special Revenue Funds:										
Street Fund	131,004		423,500		554,504		407,167		147,337	
State Highway Fund	91,173		33,000		124,173		19,800		104,373	
Fuel System Fund	7,183		1,400		8,583		1,200		7,383	
Motor Vehicle License Fund	310,369		57,050		367,419		28,850		338,569	
TOTAL SPECIAL REVENUE FUNDS	\$ 539,729	\$	514,950	\$	1,054,679	\$	457,017	\$	597,662	
Capital Project Funds:										
Capital Improvement Fund	381,744		-		381,744		-		381,744	
TOTAL CAPITAL PROJECT FUNDS	\$ 381,744	\$	-	\$	381,744	\$	-	\$	381,744	
Enterprise Funds:										
Waste Collection Fund	123,757		525,000		648,757		510,378		138,379	
Water Fund	3,373,879		1,590,500		4,964,379		1,448,879		3,515,500	
TOTAL ENTERPRISE FUNDS	\$ 3,497,636	\$	2,115,500	\$	5,613,136	\$	1,959,257	\$	3,653,879	
TRUST AND AGENCY FUNDS										
Performance Bond Fund	908		6,000		6,908		6,000		908	
Agency Fund	-		-		-		-		-	
TOTAL TRUST AND AGENCY FUNDS	\$ 908	\$	6,000	\$	6,908	\$	6,000	\$	908	
TOTAL (MEMORANDUM ONLY)	\$ 4,420,017	\$	2,636,450	\$	7,056,467	\$	2,422,274	\$	4,634,193	