2023 FINAL BUDGET BOOK

CITY OF NAPOLEON

OHIO

Prepared by:
Kevin Garringer, Finance Director

Presented by:
Mayor Jason P. Maassel

For:
Citizens of Napoleon
And
Napoleon City Council

Passed by:
Napoleon City Council on December 19, 2022
Ordinance No. 073-22
City Council Version

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2023 Appropriation Budget City of Napoleon, Ohio

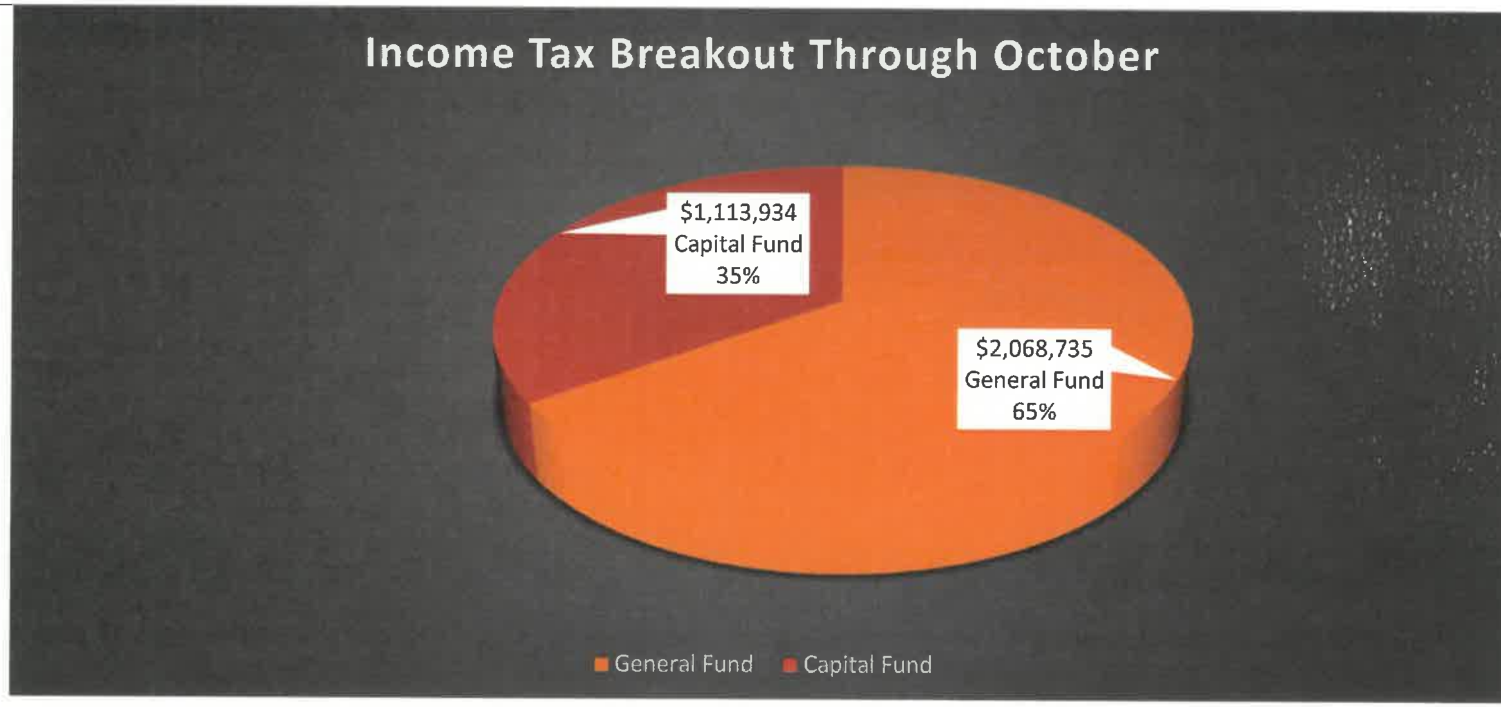
PRESENTED BY MAYOR JASON P. MAASSEL

In accordance with City Charter Article II, Section 2.13

Napoleon

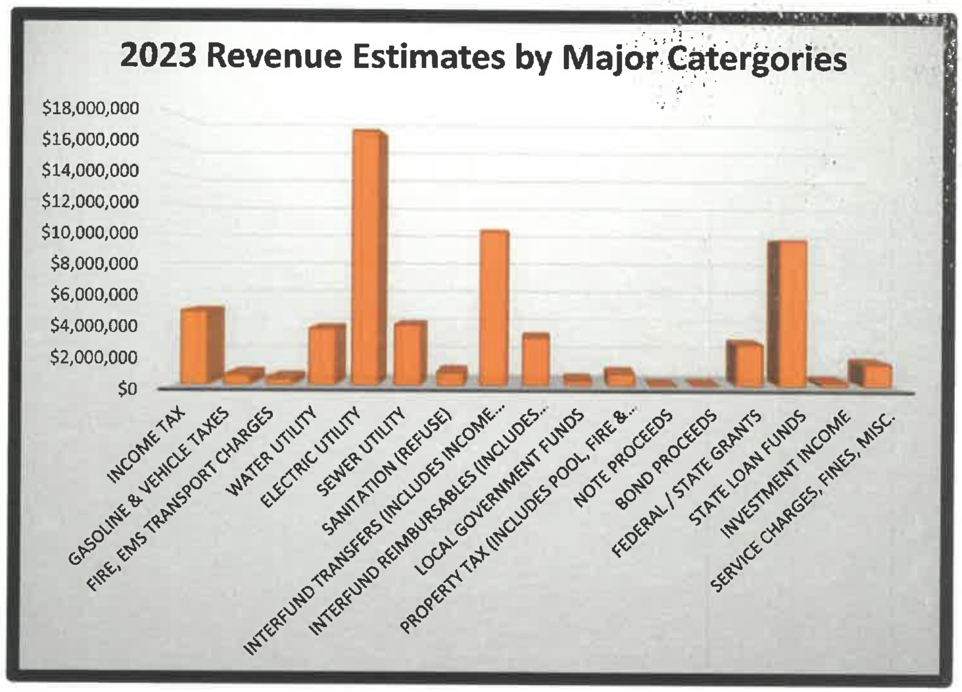
Heartland Values, Flowing Opportunities

2022 City Income tax break out

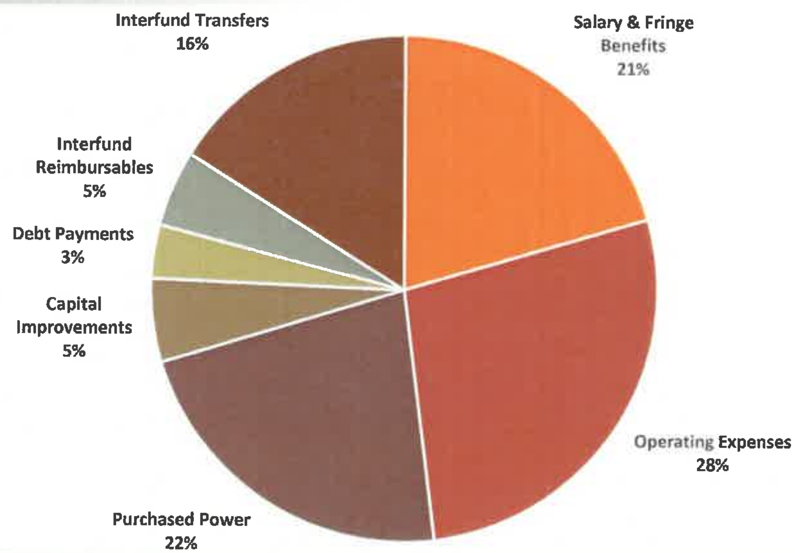


2023 Estimated Revenue by Category – All Funds

Income Tax	$4,875,000
Gasoline & Vehicle Taxes	$672,500
Fire, EMS Transport Charges	$430,000
Water Utility	$3,725,135
Electric Utility	$16,938,662
Sewer Utility	$3,977,250
Sanitation (Refuse)	$859,500
Interfund Transfers (includes income tax)	$10,300,898
Interfund Reimbursables (includes Utilities)	$3,178,170
Local Government Funds	$347,200
Property Tax (includes pool, Fire & Police Pension)	$807,450
Note Proceeds	$0
Bond Proceeds	$0
State Grants	$2,751,206
State Loan Funds	$9,700,000
Investment Income	$258,520
Service Charges, Fines, Misc.	$1,469,980
Total Projected Revenue	**$60,291,471**



2023 Appropriation Budget – All Funds



Salaries & Fringe Benefits	$12,693,051
Operating Expenses	$17,063,139
Purchased Power	$13,800,000
Capital Improvements	$3,313,701
Debt Payments	$2,105,433
Interfund Reimbursables	$3,002,670
Interfund Transfers	$9,956,758
Total	**$61,934,752**

MAJOR CAPITAL ITEMS - 2023

- Oakwood Avenue Storm Sewer Improvements –$500,000 and Sanitary Sewer Improvements - $200,000
- Third Street Resurfacing Project = $438,000
- Meekison Street Sanitary Sewer Replacement Project – Estimated $600,000
- Wastewater Treatment Plant Improvements Continue

MAJOR MACHINERY & EQUIPMENT-2022

- Refuse Truck (replacing #38 or #40) – $315,000
- Membrane Replacements – Replacing Two of Them $250,000
- Dump Truck (Replacing #43) – $190,000
- Service Truck (Replacing 2007 truck #34) – $181,000
- Palmer Ditch Lift Station Upgrade Pumps and Valves – $116,000
- Police Vehicle and Upfit – $104,000
- Fire – 3x Lifepak – $100,000

Napoleon

Heartland Values, Flowing Opportunities

2023 Initial Amended Certificate

2023 (Initial) and AMENDED CERTIFICATION OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES
From the City of Napoleon in Henry County, Ohio, for Fiscal Year Ending December 31, 2023
Initial Official Amended Certificate of Estimated Resources in 2023.

FUND TYPE/CLASSIFICATION	Cash Balance as of December 31, 2022	Encumbrances "Original" as of December 31, 2022	Advances Not Repaid	Carryover Balance Available for Appropriation	Total Amount From All Sources Available For Expenditures 2023	Total Amount Available Plus Balances for 2023	**	VERIFICATION TOTALS & BALANCE AVAILABLE: 2023 ORIGINAL APPROPRIATION Ord. 073-22	TOTAL APPROPRIATIONS ORG. + SUPP'S.	VERIFICATION TOTALS NET AVAIL.BAL.
GOVERNMENTAL FUND TYPES							**			
General Funds							**			
100 General Fund	2,431,231.36	68,358.35	0.00	2,362,873.01	7,364,880.82	9,727,753.83	**	8,558,925.33	8,558,925.33	1,168,828.50
101 General Reserve Balance Fund	250,000.00	0.00	0.00	250,000.00	0.00	250,000.00	**	0.00	0.00	250,000.00
123 Special Events Fund	4,226.08	0.00	0.00	4,226.08	11,000.00	15,226.08	**	10,000.00	10,000.00	5,226.08
130 Economic Development Fund	985.62	0.00	0.00	985.62	45,000.00	45,985.62	**	45,000.00	45,000.00	985.62
147 Unclaimed Monies Fund	11,222.51	0.00	0.00	11,222.51	1,200.00	12,422.51	**	3,000.00	3,000.00	9,422.51
170 Municipal Income Tax Fund	200.00	50.00	0.00	150.00	4,875,200.00	4,875,350.00	**	4,926,107.46	4,926,107.46	(50,757.46)
180 kWh Tax Collection (GF) Fund	0.00	0.00	0.00	0.00	495,000.00	495,000.00	**	525,810.00	525,810.00	(30,810.00)
195 Law Library Agency Fund	0.00	0.00	0.00	0.00	12,000.00	12,000.00	**	15,000.00	15,000.00	(3,000.00)
Sub-Total - GENERAL FUNDS	**2,697,865.57**	**68,408.35**	**0.00**	**2,629,457.22**	**12,804,280.82**	**15,433,738.04**	**	**14,083,842.79**	**14,083,842.79**	**1,349,895.25**
Special Revenue Funds							**			
200 Street Construction, Maintenance & Repair Fund	912,092.21	30,598.78	0.00	881,493.43	563,846.76	1,445,340.19	**	705,130.04	705,130.04	740,210.15
201 State Highway Fund Improvement Fund	79,546.36	0.00	0.00	79,546.36	36,850.00	116,396.36	**	68,200.00	68,200.00	48,196.36
202 Municipal (50%) Motor Vehicle License Tax Fund	145,009.64	0.00	0.00	145,009.64	22,600.00	167,609.64	**	25,000.00	25,000.00	142,609.64
203 Municipal (100%) Motor Vehicle License Tax Fund	156,876.05	417.82	0.00	156,458.23	46,400.00	202,858.23	**	174,000.00	174,000.00	28,858.23
204 County Motor Vehicle License Perm. Tax Fund	162,996.45	17,375.00	0.00	145,621.45	45,600.00	191,221.45	**	32,000.00	32,000.00	159,221.45
210 EMS Transport Service Fund	400,856.57	6,118.97	0.00	394,737.60	435,100.00	829,837.60	**	449,630.00	449,630.00	380,207.60
220 Recreation Fund	723,351.48	58,826.36	0.00	664,525.12	1,065,950.00	1,730,475.12	**	1,373,945.89	1,373,945.89	356,529.23
221 Napoleon Aquatic Center	277,516.59	6,350.00	0.00	271,166.59	291,500.00	562,666.59	**	395,640.00	395,640.00	167,026.59
222 Nap Aquatic Ctr Reserve Fund	0.00	0.00	0.00	0.00	100,000.00	100,000.00	**	0.00	0.00	100,000.00
223 Nap Aquatic Ctr Debt Reserve Fund	0.00	0.00	0.00	0.00	244,140.00	244,140.00	**	230,140.00	230,140.00	14,000.00
224 Shelterhouse Repair Fund	6,230.52	0.00	0.00	6,230.52	2,050.00	8,280.52	**	0.00	0.00	8,280.52
227 Napoleon Cemetery Trust Fund	68,944.18	579.37	0.00	68,364.81	4,500.00	72,864.81	**	6,500.00	6,500.00	66,364.81
240 Hotel/Motel Tax Fund	8,573.01	8,573.01	0.00	0.00	90,000.00	90,000.00	**	100,000.00	100,000.00	(10,000.00)
242 Fire Equipment Fund	528,841.26	16,275.63	0.00	512,565.63	92,000.00	604,565.63	**	131,900.00	131,900.00	472,665.63
243 Refund-Fire Loss Claim Fund	94,771.52	0.00	0.00	94,771.52	0.00	94,771.52	**	31,000.00	31,000.00	63,771.52
250 Local Corona Relief	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00
252 American Rescue Plan Act	462,105.55	6,228.00	0.00	455,877.55	2,000.00	457,877.55	**	10,000.00	10,000.00	447,877.55
253 OneOhio Fund	44.25	0.00	0.00	44.25	1,850.00	1,894.25	**	1,700.00		
261 CDBG Program Income Fund	47,995.50	0.00	0.00	47,995.50	30,000.00	77,995.50	**	34,000.00	34,000.00	43,995.50
270 Indigent Drivers Alcohol Treatment Fund	66,038.58	0.00	0.00	66,038.58	2,750.00	68,788.58	**	25,000.00	25,000.00	43,788.58
271 Law Enforcement & Education Fund	1,781.26	482.00	0.00	1,299.26	850.00	2,149.26	**	1,800.00	1,800.00	349.26
272 Court Computerization Fund	198,017.80	0.00	0.00	198,017.80	57,000.00	255,017.80	**	48,000.00	48,000.00	207,017.80
273 Law Enforcement Trust Fund	1,189.14	0.00	0.00	1,189.14	20.00	1,209.14	**	1,000.00	1,000.00	209.14
274 Mandatory Drug Fine Fund	19,463.04	0.00	0.00	19,463.04	1,000.00	20,463.04	**	2,000.00	2,000.00	18,463.04
275 Municipal Probation Service Fund	155,872.70	0.00	0.00	155,872.70	27,700.00	183,572.70	**	1,000.00	1,000.00	182,572.70
277 Probation Officer Grant Fund	10,465.90	0.00	0.00	10,465.90	53,000.00	63,465.90	**	35,546.54	35,546.54	27,919.36
278 Court Special Projects Improvement Fund	205,126.25	0.00	0.00	205,126.25	60,000.00	265,126.25	**	0.00	0.00	265,126.25
279 Handicap Parking Fines Fund	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	**	0.00	0.00	1,100.00
280 Certified Police Training Fund	19,004.34	0.00	0.00	19,004.34	0.00	19,004.34	**	500.00	500.00	18,504.34
281 Indigent Drivers Interlock Alcohol Monitoring Fund	78,345.93	0.00	0.00	78,345.93	7,500.00	85,845.93	**	5,000.00	5,000.00	80,845.93
287 Probation Improvement & Incentive Fund	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00
288 Justice Reinvestment Incentive Grant Fund	13,838.71	0.00	0.00	13,838.71	21,356.00	35,194.71	**	10,041.02	10,041.02	25,153.69
290 Police Pension Fund	104,758.10	0.00	0.00	104,758.10	95,600.00	200,358.10	**	95,600.00	95,600.00	104,758.10
291 Fire Pension Fund	52,379.06	0.00	0.00	52,379.06	47,850.00	100,229.06	**	47,850.00	47,850.00	52,379.06
295 IRS 125 Employee Benefits Plan Fund	8,378.34	347.00	0.00	8,031.34	4,876.00	12,907.34	**	5,000.00	5,000.00	7,907.34
Sub-Total - SPECIAL REVENUE FUNDS	**5,011,510.29**	**152,171.94**	**0.00**	**4,859,338.35**	**3,453,888.76**	**8,313,227.11**	**	**4,047,123.49**	**4,045,423.49**	**4,265,909.37**

2023 (Initial) and AMENDED CERTIFICATION OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

From the City of Napoleon in Henry County, Ohio, for Fiscal Year Ending December 31, 2023

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							**	VERIFICATION TOTALS & BALANCE AVAILABLE		
Debt Service Funds							**			
300 General Bond Retirement Fund	11,644.48	0.00	0.00	11,644.48	52,000.00	63,644.48	**	52,000.00	52,000.00	11,644.48
310 S.A. Bond Retirement Fund	616,027.68	0.00	0.00	616,027.68	4,400.00	620,427.68	**	0.00	0.00	620,427.68
320 Oakwood/American TIF Fund	27,755.79	0.00	0.00	27,755.79	35,200.00	62,955.79		5,830.00	5,830.00	57,125.79
Sub-Total - DEBT SERVICE FUNDS	**655,427.95**	**0.00**	**0.00**	**627,672.16**	**91,600.00**	**684,072.16**	**	**57,830.00**	**57,830.00**	**689,197.95**
Capital Projects Funds							**			
400 Capital Improvement Fund	1,499,463.19	378,637.54	0.00	1,120,825.65	3,579,500.00	4,700,325.65	**	3,422,021.00	3,422,021.00	1,278,304.65
401 CIP Funding Reserve Fund	72,436.90	0.00	0.00	72,436.90	0.00	72,436.90	**	0.00	0.00	72,436.90
410 Fire Facility Training Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00
Sub-Total - CAPITAL PROJECT FUNDS	**1,571,900.09**	**378,637.54**	**0.00**	**1,193,262.55**	**3,579,500.00**	**4,772,762.55**	**	**3,422,021.00**	**3,422,021.00**	**1,350,741.55**
PROPRIETARY FUND TYPE							**			
Enterprise Funds							**			
500 Electric Utility Revenue Fund	6,892,304.94	235,378.47	0.00	6,656,926.47	17,061,585.58	23,718,512.05	**	18,469,104.50	18,469,104.50	5,249,407.55
503 Electric Development Fund	7,056,295.58	248,536.20	0.00	6,807,759.38	440,000.00	7,247,759.38	**	1,250,000.00	1,250,000.00	5,997,759.38
510 Water Revenue Fund	1,627,686.94	65,305.10	0.00	1,562,381.84	3,768,913.12	5,331,294.96	**	4,843,497.00	4,843,497.00	487,797.96
511 Water Depreciation Reserve Fund	1,278,252.27	415,378.59	0.00	862,873.68	456,500.00	1,319,373.68	**	1,061,000.00	1,061,000.00	258,373.68
512 Water Debt Reserve Fund	489,018.93	0.00	0.00	489,018.93	334,050.00	823,068.93	**	331,045.00	331,045.00	492,023.93
513 Water OWDA Bond Retirement Fund	43,585.23	0.00	0.00	43,585.23	25,000.00	68,585.23	**	22,570.00	22,570.00	46,015.23
519 Water Plant Renovation & Improvement Prj.Fund	130,882.72	10,000.00	0.00	120,882.72	591,400.00	712,282.72	**	600,125.00	600,125.00	112,157.72
520 Sewer Utility (WWT) Revenue Fund	1,527,738.72	86,427.25	0.00	1,441,311.47	4,048,454.52	5,489,765.99	**	5,461,618.46	5,461,618.46	28,147.53
521 Sewer (WWT) Replacement & Improvmnt. Fund	3,546,194.35	274,636.43	0.00	3,271,557.92	12,137,500.00	15,409,057.92	**	5,691,500.00	5,691,500.00	9,717,557.92
522 Sewer (WWT) Utility Reserve Fund	313,624.16	0.00	0.00	313,624.16	449,000.00	762,624.16	**	447,695.00	447,695.00	314,929.16
523 OWDA SA Debt Retirement Fund	87,877.88	0.00	0.00	87,877.88	122,300.00	210,177.88	**	106,627.00	106,627.00	103,550.88
532 Williams Pump Station Improvement Fund	5,359.86	0.00	0.00	5,359.86	81,872.00	87,231.86	**	81,373.00	81,373.00	5,858.86
560 Sanitation (Refuse) Revenue Fund	1,419,828.25	25,099.00	0.00	1,394,729.25	886,220.57	2,280,949.82	**	1,217,647.96	1,217,647.96	1,063,301.86
561 Sanitation (Refuse) Depreciation Reserve Fund	277,256.57	0.00	0.00	277,256.57	61,300.00	338,556.57	**	322,000.00	322,000.00	16,556.57
580 Meter Deposit (Electric & Water) Fund	628,863.77	0.00	0.00	628,863.77	30,000.00	658,863.77	**	25,000.00	25,000.00	633,863.77
Sub-Total - ENTERPRISE FUNDS	**25,324,770.17**	**1,360,761.04**	**0.00**	**23,964,009.13**	**40,494,095.79**	**64,458,104.92**	**	**39,930,802.92**	**39,930,802.92**	**24,527,302.00**
Internal Service Funds							**			
600 Central Garage Rotary Fund	51,790.25	3,047.02	0.00	48,743.23	427,445.70	476,188.93	**	392,763.17	392,763.17	83,425.76
Sub-Total - INTERNAL SERVICE FUNDS	**51,790.25**	**3,047.02**	**0.00**	**48,743.23**	**427,445.70**	**476,188.93**	**	**392,763.17**	**392,763.17**	**83,425.76**
TOTAL - ALL FUNDS	**35,313,264.32**	**1,963,025.89**	**0.00**	**33,322,482.64**	**60,850,811.07**	**94,138,093.71**	**	**61,934,383.37**	**61,932,683.37**	**32,266,471.88**

SIGNED:

APPROVED BY: County Budget Commission

1/17/2023

Fiscal Officer **Date**

Finance Director

County Auditor: ____________

County Treasurer: ____________

County Prosecuting Attorney: ____________

Napoleon

Heartland Values, Flowing Opportunities

2023

Appropriation Budget

As passed by council.

ORDINANCE NO. 073-22

AN ORDINANCE ESTABLISHING THE APPROPRIATION MEASURE (BUDGET) OF THE CITY OF NAPOLEON, OHIO FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023, LISTED IN EXHIBIT A; AND DECLARING AN EMERGENCY

WHEREAS, Council desires to pass an annual appropriation measure of the City of Napoleon for the fiscal year ending December 31, 2023; **Now Therefore,**

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That this annual appropriation measure be passed, and the sums as contained in Exhibit A, attached hereto and made a part of this Ordinance, are set aside and appropriated for the fiscal year ending December 31, 2023.

Section 2. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of the City of Napoleon, Ohio.

Section 3. That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further, if any portion of this Ordinance is found to be invalid for any reason, only that portion shall be held invalid and the remainder shall remain valid.

Section 4. That, pursuant to 121.03(f) of the Codified Ordinances of the City of Napoleon, Ohio, this Ordinance is declared to be an Ordinance providing for appropriations for the current expenses of the City appropriations immediately required for the City to operate; therefore, this Ordinance shall be in full force and effect immediately upon its passage, subject to the approval by the Mayor, otherwise it shall take effect at the earliest time permitted by law. Further, the Emergency Clause is necessary to be in effect at the earliest possible time to allow for proper and timely procedure establishing the appropriation measure, and for further reasons as stated in the Preamble hereof.

Passed: 12-19-22

Joseph D. Bialorucki, Council President

Approved: 12-19-22

Jason P. Maassel, Mayor

VOTE ON PASSAGE 6 Yea 0 Nay 0 Abstain

Attest: *[signature]*

Marrisa Flogaus, Clerk of Council

I, Marrisa Flogaus, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Ordinance No. 073-22 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ______ day of __________________, 2022; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

____

Marrisa Flogaus, Clerk of Council

2023 APPROPRIATION BUDGET
WORKING DRAFT AS OF 11/15/22

DEPT DESCRIPTION	2022 REVISED PROJECTED BUDGET			2023 REQUESTED BUDGET		
	PERSONAL	OTHER	TOTAL	PERSONAL	OTHER	TOTAL
1100 City Council/Legislative	41,901.32	3,224.98	45,126.30	43,877.75	9,673.00	53,550.75
1200 Mayor/Executive	17,876.93	361.54	18,238.47	18,420.36	3,370.00	21,790.36
1300 City Manager/Administrative	328,079.49	27,525.00	355,604.49	391,740.00	73,782.00	465,522.00
1370 City Manager/Human Resources	83,251.59	32,845.00	116,096.59	83,825.36	20,420.00	104,245.36
1400 Law Director/ Administrative	247,447.06	31,610.00	279,057.06	259,040.38	61,810.00	320,850.38
1500 Finance/Administrative	295,259.59	82,276.45	377,536.04	417,416.87	110,907.00	528,323.87
1520 Finance/Utility Billing	140,787.65	76,422.02	217,209.67	151,038.61	102,300.00	253,338.61
1600 Information Technology/Administration	163,945.94	84,050.00	247,995.94	187,133.46	76,860.00	263,993.46
1700 Engineering/City Engineer	174,912.73	44,900.00	219,812.73	352,020.27	55,800.00	407,820.27
1800 Municipal Court/Judicial	444,029.92	95,046.00	539,075.92	600,800.72	105,630.00	706,430.72
1900 General Gov./Miscellaneous	0.00	139,800.87	139,800.87	0.00	182,616.00	182,616.00
2100 Police/Safety Services	1,816,071.33	268,240.00	2,084,311.33	2,183,129.94	542,405.00	2,725,534.94
2101 Police/Code Enforcement	41,926.53	5,945.00	47,871.53	43,948.29	10,150.00	54,098.29
2102 Police/School Res. Officer	102,186.86	14,740.00	116,926.86	110,125.77	28,170.00	138,295.77
2103 Police/K-9 Unit	108,082.82	10,430.00	118,512.82	110,607.66	18,360.00	128,967.66
2200 Fire/Safety Services	1,053,995.36	198,732.00	1,252,727.36	1,552,072.91	232,142.00	1,784,214.91
3100 Bldg. Insp./Zoning & Plan.	0.00	0.00	0.00	0.00	0.00	0.00
4700 Cemetery/Grounds	95,019.76	19,450.00	114,469.76	122,925.30	27,670.00	150,595.30
5130 Service/Blds.,Properties,Equip.	89,250.51	14,170.00	103,420.51	94,944.51	16,855.00	111,799.51
9800 Reimbursements-Shared Expenses	0.00	53,361.12	53,361.12	0.00	73,170.00	73,170.00
9900 Transfer Accounts	0.00	64,970.00	64,970.00	0.00	84,136.00	84,136.00
100 GENERAL FUND	**5,244,025.40**	**1,268,099.98**	**6,512,125.38**	**6,723,068.16**	**1,836,226.00**	**8,559,294.16**
1900 General Gov./Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
101 GENERAL RESERVE BALANCE FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
9900 Transfer Accounts	0.00	0.00	0.00	0.00	0.00	0.00
120 BRIDE REBLD-SS OPERATIONS FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1900 General Gov./Miscellaneous	0.00	6,934.00	6,934.00	0.00	10,000.00	10,000.00
123 SPECIAL EVENTS FUND	**0.00**	**6,934.00**	**6,934.00**	**0.00**	**10,000.00**	**10,000.00**
3500 Economic Development	0.00	39,000.00	39,000.00	0.00	45,000.00	45,000.00
130 ECONOMIC DEVELOPMENT FUND	**0.00**	**39,000.00**	**39,000.00**	**0.00**	**45,000.00**	**45,000.00**
9400 Unclaimed Monies Agency Accounts	0.00	61.00	61.00	0.00	500.00	500.00
9900 Transfer Accounts	0.00	0.00	0.00	0.00	2,500.00	2,500.00
147 UNCLAIMED MONIES FUND	**0.00**	**61.00**	**61.00**	**0.00**	**3,000.00**	**3,000.00**
1510 Finance/Income Tax Collection	128,722.88	242,066.51	370,789.39	94,400.45	281,707.00	376,107.45
9900 Transfer Accounts	0.00	4,201,455.89	4,201,455.89	0.00	4,550,000.00	4,550,000.00
170 MUNICIPAL INCOME TAX FUND	**128,722.88**	**4,443,522.40**	**4,572,245.28**	**94,400.45**	**4,831,707.00**	**4,926,107.45**
9800 Reimbursements-Shared Expenses	0.00	132,605.08	132,605.08	0.00	135,810.00	135,810.00
9900 Transfer Accounts	0.00	330,000.00	330,000.00	0.00	390,000.00	390,000.00
180 KWH TAX COLLECTION FUND (GF)	**0.00**	**462,605.08**	**462,605.08**	**0.00**	**525,810.00**	**525,810.00**
1800 Municipal Court/Judicial	0.00	3,733.90	3,733.90	0.00	7,500.00	7,500.00
9900 Transfer Accounts	0.00	3,733.90	3,733.90	0.00	7,500.00	7,500.00
195 LAW LIBRARY FUND	**0.00**	**7,467.80**	**7,467.80**	**0.00**	**15,000.00**	**15,000.00**
5100 Service/Streets Maint.&Prop.	236,642.85	138,116.00	374,758.85	322,107.54	211,375.00	533,482.54
5110 Service/Ice And Snow Removal	29,180.94	80,190.00	109,370.94	38,295.00	105,950.00	144,245.00
5120 Service/Storm Drainage	3,657.35	2,000.00	5,657.35	11,902.50	15,500.00	27,402.50
200 STREET CONST.MAINT.&REPAIR FD	**269,481.13**	**220,306.00**	**489,787.13**	**372,305.04**	**332,825.00**	**705,130.04**
5100 Service/Streets Maint.&Prop.	0.00	21,800.00	21,800.00	0.00	68,200.00	68,200.00
201 STATE HIGHWAY IMPROVEMENT FUND	**0.00**	**21,800.00**	**21,800.00**	**0.00**	**68,200.00**	**68,200.00**

2023 APPROPRIATION BUDGET
WORKING DRAFT AS OF 11/15/22

DEPT DESCRIPTION	2022 REVISED PROJECTED BUDGET			2023 REQUESTED BUDGET		
	PERSONAL	OTHER	TOTAL	PERSONAL	OTHER	TOTAL
5100 Service/Streets Maint.&Prop.	0.00	0.00	0.00	0.00	25,000.00	25,000.00
9900 Transfer Accounts	0.00	0.00	0.00	0.00	0.00	0.00
202 MUNI.(50%)MOTOR VEH.LIC.TAS FD	**0.00**	**0.00**	**0.00**	**0.00**	**25,000.00**	**25,000.00**
5100 Service/Streets Maint.&Prop.	0.00	42,000.00	42,000.00	0.00	174,000.00	174,000.00
9900 Transfer Accounts	0.00	0.00	0.00	0.00	0.00	0.00
203 MUNI.(100%)MOTOR VEH.LIC.TASFD	**0.00**	**42,000.00**	**42,000.00**	**0.00**	**174,000.00**	**174,000.00**
5100 Service/Streets Maint.&Prop.	0.00	20,000.00	20,000.00	0.00	32,000.00	32,000.00
204 CO VEH LIC PERMISSIVE TAX FUND	**0.00**	**20,000.00**	**20,000.00**	**0.00**	**32,000.00**	**32,000.00**
2200 Fire/Safety Services	0.00	201,450.00	201,450.00	0.00	212,950.00	212,950.00
9800 Reimbursements-Shared Expenses	0.00	205,000.00	205,000.00	0.00	205,000.00	205,000.00
9900 Transfer Accounts	0.00	14,400.00	14,400.00	0.00	31,680.00	31,680.00
210 EMS TRANSPORT SERVICE FUND	**0.00**	**420,850.00**	**420,850.00**	**0.00**	**449,630.00**	**449,630.00**
4100 Recreation/Administrative	124,750.67	3,650.00	128,400.67	177,729.17	7,475.00	185,204.17
4200 Recreation/Golf Operating	171,537.63	164,550.00	336,087.63	319,783.29	179,700.00	499,483.29
4300 Recreation/Pool Operating	110,759.49	69,780.00	180,539.49	113,051.50	74,250.00	187,301.50
4400 Recreation/Parks & Programs	254,693.11	197,480.00	452,173.11	274,776.93	227,180.00	501,956.93
220 RECREATION FUND	**661,740.90**	**435,460.00**	**1,097,200.90**	**885,340.89**	**488,605.00**	**1,373,945.89**
4300 Recreation/Pool Operating	0.00	118,500.00	118,500.00	0.00	395,640.00	395,640.00
221 NAPOLEON AQUATIC CENTER	**0.00**	**118,500.00**	**118,500.00**	**0.00**	**395,640.00**	**395,640.00**
8300 Revenue Funds Debt Services	0.00	0.00	0.00	0.00	0.00	0.00
222 NAP AQUATIC CTR RESERVE FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1900 General Gov./Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
8300 Revenue Funds Debt Services	0.00	0.00	0.00	0.00	0.00	0.00
9800 Reimbursements-Shared Expenses	0.00	0.00	0.00	0.00	230,140.00	230,140.00
9900 Transfer Accounts	0.00	0.00	0.00	0.00	0.00	0.00
223 NAP AQUATIC CTR DEBT RES FUND	**0.00**	**0.00**	**0.00**	**0.00**	**230,140.00**	**230,140.00**
4400 Recreation/Parks & Programs	0.00	0.00	0.00	0.00	0.00	0.00
224 SHELTER HOUSE FACILITY REPAIR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4700 Cemetery/Grounds	0.00	5,500.00	5,500.00	0.00	6,500.00	6,500.00
227 CEMETERY TRUST FUND	**0.00**	**5,500.00**	**5,500.00**	**0.00**	**6,500.00**	**6,500.00**
3800 Travel And Tourism (3%)	0.00	57,946.38	57,946.38	0.00	50,000.00	50,000.00
9900 Transfer Accounts	0.00	44,479.27	44,479.27	0.00	50,000.00	50,000.00
240 HOTEL/MOTEL TAX FUND	**0.00**	**102,425.65**	**102,425.65**	**0.00**	**100,000.00**	**100,000.00**
2200 Fire/Safety Services	0.00	24,900.00	24,900.00	0.00	131,900.00	131,900.00
9900 Transfer Accounts	0.00	0.00	0.00	0.00	0.00	0.00
242 FIRE EQUIPMENT FUND	**0.00**	**24,900.00**	**24,900.00**	**0.00**	**131,900.00**	**131,900.00**
1900 General Gov./Miscellaneous	0.00	0.00	0.00	0.00	31,000.00	31,000.00
243 FIRE LOSS CLAIMS FUND	**0.00**	**0.00**	**0.00**	**0.00**	**31,000.00**	**31,000.00**
1300 City Manager/Administrative	0.00	0.00	0.00	0.00	0.00	0.00
250 LOCAL CORONAVIRUS RELIEF FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1300 City Manager/Administrative	0.00	362,633.08	362,633.08	0.00	10,000.00	10,000.00
250 LOCAL CORONAVIRUS RELIEF FUND	**0.00**	**362,633.08**	**362,633.08**	**0.00**	**10,000.00**	**10,000.00**
3300 Cdbg, Chis & Chip Dev.Grants	0.00	0.00	0.00	0.00	34,000.00	34,000.00
9900 Transfer Accounts	0.00	0.00	0.00	0.00	0.00	0.00
261 CDBG PROGRAM INCOME FUND	**0.00**	**0.00**	**0.00**	**0.00**	**34,000.00**	**34,000.00**
1800 Municipal Court/Judicial	0.00	7,000.00	7,000.00	0.00	25,000.00	25,000.00
270 INDIGENT DRIV. ALCOHOL FUND	**0.00**	**7,000.00**	**7,000.00**	**0.00**	**25,000.00**	**25,000.00**
2100 Police/Safety Services	-180.30	1,900.00	1,719.70	0.00	1,800.00	1,800.00
271 LAW ENFORCEMENT & ED. FUND	**-180.30**	**1,900.00**	**1,719.70**	**0.00**	**1,800.00**	**1,800.00**

DEPT DESCRIPTION	2022 REVISED PROJECTED BUDGET PERSONAL	OTHER	TOTAL	2023 REQUESTED BUDGET PERSONAL	OTHER	TOTAL
1800 Municipal Court/Judicial	0.00	15,704.00	15,704.00	0.00	38,000.00	38,000.00
9800 Reimbursements-Shared Expenses	0.00	8,340.00	8,340.00	0.00	10,000.00	10,000.00
9900 Transfer Accounts	0.00	0.00	0.00	0.00	0.00	0.00
272 COURT COMPUTERIZATION FUND	**0.00**	**24,044.00**	**24,044.00**	**0.00**	**48,000.00**	**48,000.00**
2100 Police/Safety Services	0.00	0.00	0.00	0.00	1,000.00	1,000.00
273 LAW ENFORCEMENT TRUST FUND	**0.00**	**0.00**	**0.00**	**0.00**	**1,000.00**	**1,000.00**
2100 Police/Safety Services	-2,300.41	1,000.00	-1,300.41	0.00	2,000.00	2,000.00
274 MANDATORY DRUG FINE FUND	**-2,300.41**	**1,000.00**	**-1,300.41**	**0.00**	**2,000.00**	**2,000.00**
1800 Municipal Court/Judicial	0.00	0.00	0.00	0.00	0.00	0.00
1810 Municipal Court/Probation Department	5,180.55	150.00	5,330.55	0.00	1,000.00	1,000.00
9900 Transfer Accounts	0.00	0.00	0.00	0.00	0.00	0.00
275 MUNICIPAL PROBATION SERV. FUND	**5,180.55**	**150.00**	**5,330.55**	**0.00**	**1,000.00**	**1,000.00**
1800 Municipal Court/Judicial	0.00	0.00	0.00	0.00	0.00	0.00
1810 Municipal Court/Probation Department	-88.13	0.00	-88.13	0.00	0.00	0.00
9900 Transfer Accounts	0.00	0.00	0.00	0.00	0.00	0.00
277 PROBATION OFFICER GRANT FUND	**-88.13**	**0.00**	**-88.13**	**0.00**	**0.00**	**0.00**
1800 Municipal Court/Judicial	0.00	4,800.00	4,800.00	0.00	0.00	0.00
278 COURT SPECIAL PROJECTS FUND	**0.00**	**4,800.00**	**4,800.00**	**0.00**	**0.00**	**0.00**
1800 Municipal Court/Judicial	0.00	0.00	0.00	0.00	0.00	0.00
279 HANDICAP PARKING FINES FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2100 Police/Safety Services	0.00	0.00	0.00	0.00	500.00	500.00
280 CERTIFIED POLICE TRAINING FUND	**0.00**	**0.00**	**0.00**	**0.00**	**500.00**	**500.00**
1800 Municipal Court/Judicial	0.00	2,000.00	2,000.00	0.00	5,000.00	5,000.00
281 INDIGENT DRIVERS INTERLOCK/ALC	**0.00**	**2,000.00**	**2,000.00**	**0.00**	**5,000.00**	**5,000.00**
1810 Municipal Court/Probation Department	0.00	0.00	0.00	0.00	0.00	0.00
287 PROBATION IMP. & INCTV.GRT.FD.	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1810 Municipal Court/Probation Department	-21.11	0.00	-21.11	0.00	0.00	0.00
288 JUSTICE REINV.INCENTIVE GRT.FD	**-21.11**	**0.00**	**-21.11**	**0.00**	**0.00**	**0.00**
2100 Police/Safety Services	39,915.12	0.00	39,915.12	95,600.00	0.00	95,600.00
290 POLICE PENSION FUND	**39,915.12**	**0.00**	**39,915.12**	**95,600.00**	**0.00**	**95,600.00**
2200 Fire/Safety Services	71,957.63	0.00	71,957.63	47,850.00	0.00	47,850.00
291 FIRE PENSION FUND	**71,957.63**	**0.00**	**71,957.63**	**47,850.00**	**0.00**	**47,850.00**
1900 General Gov./Miscellaneous	0.00	3,652.00	3,652.00	0.00	5,000.00	5,000.00
295 IRS 125 EMPLOYEE BENEFITS FUND	**0.00**	**3,652.00**	**3,652.00**	**0.00**	**5,000.00**	**5,000.00**
8100 General Obligation Debt Services	0.00	4,625.00	4,625.00	0.00	52,000.00	52,000.00
300 GENERAL BOND RETIREMENT FUND	**0.00**	**4,625.00**	**4,625.00**	**0.00**	**52,000.00**	**52,000.00**
8500 Special Assessment Debt Services	0.00	0.00	0.00	0.00	0.00	0.00
310 S.A. BOND RETIREMENT FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1100 City Council/Legislative	0.00	0.00	0.00	0.00	0.00	0.00
1300 City Manager/Administrative	0.00	50,000.00	50,000.00	0.00	500.00	500.00
1370 City Manager/Human Resources	0.00	0.00	0.00	0.00	800.00	800.00
1400 Law Director/ Administrative	0.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00
1500 Finance/Administrative	0.00	0.00	0.00	0.00	0.00	0.00
1600 Information Technology/Administration	0.00	34,700.00	34,700.00	0.00	18,625.00	18,625.00
1700 Engineering/City Engineer	0.00	2,000.00	2,000.00	0.00	13,000.00	13,000.00
1800 Municipal Court/Judicial	0.00	716.00	716.00	0.00	91,251.00	91,251.00
1801 Municipal Court/Building	0.00	0.00	0.00	0.00	0.00	0.00
2100 Police/Safety Services	0.00	211,296.00	211,296.00	0.00	175,225.00	175,225.00
2102 Police/School Res. Officer	0.00	4,500.00	4,500.00	0.00	1,900.00	1,900.00

OBJECT DESCRIPTION	2022 REVISED PROJECTED BUDGET PERSONAL	OTHER	TOTAL	2023 REQUESTED BUDGET PERSONAL	OTHER	TOTAL
2103 Police/K-9 Unit	0.00	126,192.00	126,192.00	0.00	5,900.00	5,900.00
2200 Fire/Safety Services	0.00	14,000.00	14,000.00	0.00	41,000.00	41,000.00
3100 Bldg. Insp./Zoning & Plan.	0.00	0.00	0.00	0.00	0.00	0.00
3500 Economic Development	0.00	0.00	0.00	0.00	0.00	0.00
4200 Recreation/Golf Operating	0.00	0.00	0.00	0.00	25,000.00	25,000.00
4300 Recreation/Pool Operating	0.00	0.00	0.00	0.00	0.00	0.00
4400 Recreation/Parks & Programs	0.00	50,000.00	50,000.00	0.00	62,000.00	62,000.00
4700 Cemetery/Grounds	0.00	14,400.00	14,400.00	0.00	17,000.00	17,000.00
5100 Service/Streets Maint.&Prop.	0.00	1,499,399.00	1,499,399.00	0.00	2,786,500.00	2,786,500.00
5120 Service/Storm Drainage	0.00	0.00	0.00	0.00	0.00	0.00
5130 Service/Blds.,Properties,Equip.	0.00	0.00	0.00	0.00	0.00	0.00
5200 Service/Central Garage	0.00	0.00	0.00	0.00	73,000.00	73,000.00
9900 Transfer Accounts	0.00	56,500.00	56,500.00	0.00	108,320.00	108,320.00
400 CAPITAL IMPROVEMENT FUND	**0.00**	**2,065,703.00**	**2,065,703.00**	**0.00**	**3,422,021.00**	**3,422,021.00**
1900 General Gov./Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
5100 Service/Streets Maint.&Prop.	0.00	0.00	0.00	0.00	0.00	0.00
401 CIP FUNDING RESERVE FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2200 Fire/Safety Services	0.00	0.00	0.00	0.00	0.00	0.00
9900 Transfer Accounts	0.00	0.00	0.00	0.00	0.00	0.00
410 FIRE FACILITY TRAINING GRT.FD.	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1520 Finance/Utility Billing	0.00	0.00	0.00	0.00	49,750.00	49,750.00
6110 Electric/Operations, Dist. System	1,345,525.21	855,941.50	2,201,466.71	1,599,414.49	1,024,640.00	2,624,054.49
6111 Electric/Purchased Power	0.00	13,005,482.99	13,005,482.99	0.00	13,800,000.00	13,800,000.00
9800 Reimbursements-Shared Expenses	0.00	717,336.64	717,336.64	0.00	1,100,300.00	1,100,300.00
9900 Transfer Accounts	0.00	414,751.20	414,751.20	0.00	895,000.00	895,000.00
500 ELECTRIC UTILITY REVENUE FUND	**1,345,525.21**	**14,993,512.33**	**16,339,037.53**	**1,599,414.49**	**16,869,690.00**	**18,469,104.49**
6110 Electric/Operations, Dist. System	0.00	563,723.00	563,723.00	0.00	1,250,000.00	1,250,000.00
9900 Transfer Accounts	0.00	0.00	0.00	0.00	0.00	0.00
503 ELECTRIC DEVELOPMENT FUND	**0.00**	**563,723.00**	**563,723.00**	**0.00**	**1,250,000.00**	**1,250,000.00**
1520 Finance/Utility Billing	0.00	0.00	0.00	0.00	19,900.00	19,900.00
6200 Water/Treatment Plant Operations	583,011.99	1,411,350.00	1,994,361.99	641,435.72	1,266,343.00	1,907,778.72
6210 Water/Distribution System	488,600.81	289,692.00	778,292.81	558,408.30	406,430.00	964,838.30
9800 Reimbursements-Shared Expenses	0.00	353,839.41	353,839.41	0.00	557,730.00	557,730.00
9900 Transfer Accounts	0.00	875,000.00	875,000.00	0.00	1,393,250.00	1,393,250.00
510 WATER REVENUE FUND	**1,071,612.80**	**2,929,881.41**	**4,001,494.21**	**1,199,844.01**	**3,643,653.00**	**4,843,497.01**
6210 Water/Distribution System	0.00	658,000.00	658,000.00	0.00	1,061,000.00	1,061,000.00
511 WATER DEPRECIATION RES. FUND	**0.00**	**658,000.00**	**658,000.00**	**0.00**	**1,061,000.00**	**1,061,000.00**
8300 Revenue Funds Debt Services	0.00	0.00	0.00	0.00	331,045.00	331,045.00
512 WATER DEBT RESERVE FUND	**0.00**	**0.00**	**0.00**	**0.00**	**331,045.00**	**331,045.00**
8300 Revenue Funds Debt Services	0.00	0.00	0.00	0.00	22,570.00	22,570.00
8600 Special Assess. Debt Services (Owda)	0.00	0.00	0.00	0.00	0.00	0.00
513 WATER OWDA BOND RETIREMENT FD.	**0.00**	**0.00**	**0.00**	**0.00**	**22,570.00**	**22,570.00**
6200 Water/Treatment Plant Operations	0.00	10,000.00	10,000.00	0.00	600,125.00	600,125.00
9800 Reimbursements-Shared Expenses	0.00	0.00	0.00	0.00	0.00	0.00
519 WATER PLANT IMPROV & RENO FUND	**0.00**	**10,000.00**	**10,000.00**	**0.00**	**600,125.00**	**600,125.00**

DEPT. DESCRIPTION	2022 REVISED PROJECTED BUDGET			2023 REQUESTED BUDGET		
	PERSONAL	OTHER	TOTAL	PERSONAL	OTHER	TOTAL
1520 Finance/Utility Billing	0.00	0.00	0.00	0.00	19,900.00	19,900.00
6300 Sewer (Wwt)/Treatment Plant Oper.	585,812.34	545,212.00	1,131,024.34	702,107.76	1,275,753.00	1,977,860.76
6310 Sewer (Wwt)/Collection System	71,999.17	88,411.00	160,410.17	114,925.20	127,775.00	242,700.20
6311 Sewer (Wwt)/Cleaning & Imp.(Sso & Cso)	136,966.59	11,819.00	148,785.59	177,145.50	9,550.00	186,695.50
9800 Reimbursements-Shared Expenses	0.00	417,220.51	417,220.51	0.00	650,090.00	650,090.00
9900 Transfer Accounts	0.00	500,000.00	500,000.00	0.00	2,384,372.00	2,384,372.00
520 SEWER UTILITY REVENUE FUND	**794,778.10**	**1,562,662.51**	**2,357,440.61**	**994,178.45**	**4,467,440.00**	**5,461,618.45**
6310 Sewer (Wwt)/Collection System	0.00	6,420,000.00	6,420,000.00	0.00	5,691,500.00	5,691,500.00
9900 Transfer Accounts	0.00	0.00	0.00	0.00	0.00	0.00
521 SEWER UTY. REPLCMNT.&IMP. FUND	**0.00**	**6,420,000.00**	**6,420,000.00**	**0.00**	**5,691,500.00**	**5,691,500.00**
8300 Revenue Funds Debt Services	0.00	0.00	0.00	0.00	0.00	0.00
8800 State & Epa Loans Debt Services	0.00	0.00	0.00	0.00	447,695.00	447,695.00
522 SEWER DEBT RESERVE FUND	**0.00**	**0.00**	**0.00**	**0.00**	**447,695.00**	**447,695.00**
8600 Special Assess. Debt Services (Owda)	0.00	0.00	0.00	0.00	106,627.00	106,627.00
523 OWDA SA DEBT RETIREMENT FUND	**0.00**	**0.00**	**0.00**	**0.00**	**106,627.00**	**106,627.00**
6310 Sewer (Wwt)/Collection System	0.00	0.00	0.00	0.00	0.00	0.00
8800 State & Epa Loans Debt Services	0.00	0.00	0.00	0.00	81,373.00	81,373.00
532 WILLIAMS PUMP STA.IMP.PRJ.FUND	**0.00**	**0.00**	**0.00**	**0.00**	**81,373.00**	**81,373.00**
1520 Finance/Utility Billing	0.00	0.00	0.00	0.00	9,950.00	9,950.00
6400 Sanitation /Collection & Disposal	213,664.11	129,930.00	343,594.11	315,740.47	156,935.00	472,675.47
6410 Sanitation/Srs-Seasonal Pickup Program	0.00	54,243.00	54,243.00	0.00	76,100.00	76,100.00
6411 Sanitation/Srs-Yard Waste Site Oper.	1,325.73	81,942.00	83,267.73	0.00	44,450.00	44,450.00
6412 Sanitation/Srs-Mosquito Control	0.00	76,502.00	76,502.00	0.00	82,690.00	82,690.00
6420 Sanitation/Recycling Programs	98,720.77	62,651.00	161,371.77	129,492.48	71,720.00	201,212.48
9800 Reimbursements-Shared Expenses	0.00	183,849.92	183,849.92	0.00	270,570.00	270,570.00
9900 Transfer Accounts	0.00	48,300.00	48,300.00	0.00	60,000.00	60,000.00
560 SANITATION (REFUSE)REVENUE FD	**313,710.61**	**637,417.92**	**951,128.53**	**445,232.96**	**772,415.00**	**1,217,647.96**
6400 Sanitation /Collection & Disposal	0.00	5,012.00	5,012.00	0.00	322,000.00	322,000.00
561 SANIT.(REFUSE) DEPREC.RES.FUND	**0.00**	**5,012.00**	**5,012.00**	**0.00**	**322,000.00**	**322,000.00**
6500 Meter Deposit/Unapplied Cash	0.00	26,967.95	26,967.95	0.00	25,000.00	25,000.00
580 METER DEP.(ELECT & WATER) FUND	**0.00**	**26,967.95**	**26,967.95**	**0.00**	**25,000.00**	**25,000.00**
5200 Service/Central Garage	199,200.77	94,272.00	293,472.77	190,533.17	127,230.00	317,763.17
5600 Service/Fuel Purchase Rotary	0.00	70,000.00	70,000.00	0.00	75,000.00	75,000.00
600 CENTRAL GARAGE ROTARY FUND	**199,200.77**	**164,272.00**	**363,472.77**	**190,533.17**	**202,230.00**	**392,763.17**
GRAND TOTAL - ALL FUNDS	**10,143,261.13**	**38,088,388.11**	**48,231,649.24**	**12,647,767.62**	**49,233,867.00**	**61,881,634.62**

RESOLUTION NO. 074-22

A RESOLUTION AUTHORIZING THE FINANCE DIRECTOR TO TRANSFER CERTAIN FUND BALANCES FROM RESPECTIVE FUNDS TO OTHER FUNDS PER SECTION 5705.14 ORC ON AN AS NEEDED BASIS IN FISCAL YEAR 2023, LISTED IN EXHIBIT A; AND DECLARING AN EMERGENCY

WHEREAS, the City is a charter municipality having those powers of self government as stated in Article I of its Charter; and,

WHEREAS, in order to provide Fund Balances for approved expenditures in certain funds on an as needed basis, it is necessary to transfer funds from respective funds to other funds; **Now Therefore,**

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, pursuant to Section 5705.14 of the ORC and this Resolution, the Finance Director is hereby authorized and directed to transfer monies among the various funds on an as needed basis in Fiscal Year 2023 as listed in Exhibit A attached hereto and made a part of this Resolution.

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

Section 3. That, if any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, only that portion shall be held invalid and the remainder shall remain valid.

Section 4. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to assure the prompt and efficient conduct of the municipal operations related to public peace, health or safety of the City; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law. Further, the Emergency Clause is necessary to be in effect at the earliest possible time to allow for proper payment of expenses, and for further reasons as stated in the Preamble hereof.

Passed: 12-19-22

Approved: 12-19-22

Joseph D. Bialorucki, Council President

Jason P. Maassel, Mayor

VOTE ON PASSAGE 6 Yea 0 Nay 0 Abstain

Attest:

Marrisa Flogaus

Marrisa Flogaus, Clerk of Council

I, Marrisa Flogaus, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Resolution No. 074-22 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2022; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

____

Marrisa Flogaus, Clerk of Council

2023 ESTIMATED TRANSFER OF FUNDS
Resolution No. 074-22

APPROPRIATION ACCOUNT AND PURPOSE	= FUND FROM =	= FUND TO =
100 GENERAL FUND Tr-To 101 General Res.Bal.Fund	0	
101 GENERAL RESERVE BALANCE FUND Transfers-In(Various Funds)		0
Move Excess Reserves in 100 General Fund to 101 General Fund Reserve Fund		
100 GENERAL FUND Tr-To 200 Street (Scmr) Fund	0	
200 STREET CONST.MAINT.&REPAIR FD Transfers-In(Various Funds)		0
Subsidize the 200 SCM&R Fund		
100 GENERAL FUND Tr-To 170 Mun.In.Tax Fund	0	
170 MUNICIPAL INCOME TAX FUND Transfers-In(Various Funds)		0
Large Income Tax Refunds		
100 GENERAL FUND Tr-To 288 Justice Reinv.Incentive Gr.Fd.	0	
288 JUSTICE REINV.INCENTIVE GRT.FD Transfers-In(Various Funds)		0
100 GENERAL FUND Tr-To 123 Special Events Fund	11,000	
123 SPECIAL EVENTS FUND Transfers-In(Various Funds)		11,000
Subsidize Fall Festival and other events as sponsered through the Chamber of Commerce		
100 GENERAL FUND Tr-To 130 Econ.Dev.Fund	45,000	
130 ECONOMIC DEVELOPMENT FUND Transfers-In(Various Funds)		45,000
Subsidize the Economic Development Fund programs		
100 GENERAL FUND Tr-To 295 Employee Benefits Fund	3,136	
295 IRS 125 EMPLOYEE BENEFITS FUND Transfers-In(Various Funds)		3,136
Subsidize Administrative Costs to AFLAC (Wage Works) on the IRS 125 Benefits Plan		
100 GENERAL FUND Tr-To 400 Cip Fund	0	
400 CAPITAL IMPROVEMENT FUND Transfers-In(Various Funds)		0
100 GENERAL FUND Tr-To 600 Central Garage Rotary Fund	25,000	
600 CENTRAL GARAGE ROTARY FUND Transfers-In(Various Funds)		25,000
Subsidize operating expenditures of the Centeral Garage Rotary Fund		
147 UNCLAIMED MONIES FUND Tr-To 100 General Fund	2,500	
100 GENERAL FUND Transfers-In(Various Funds)		2,500
City's unclaimed monies come from uncashed checks over two (2) years old.		
170 MUNICIPAL INCOME TAX FUND Tr-To 100 General Fund (Inc.Tax)	2,600,000	
100 GENERAL FUND Transfers-In(Income Tax Fund)		2,600,000
Net Transfer (65%) of Income Tax Receipts to 100 General Fund -Estimated		
170 MUNICIPAL INCOME TAX FUND Tr-To 220 Recreation Fd.(Inc.Tax)	650,000	
220 RECREATION FUND Transfers-In(Income Tax Fund)		650,000
TR-to 220 Recreation Levy Fund .2%		
170 MUNICIPAL INCOME TAX FUND Tr-To 400 Cip Fund (Inc Tax)	1,300,000	
400 CAPITAL IMPROVEMENT FUND Transfers-In(Income Tax Fund)		1,300,000
Net Transfer (35%) of Income Tax Receipts to 400 Capital Fund -Estimated		
180 KWH TAX COLLECTION FUND (GF) Tr-To 100 General Fund	390,000	
100 GENERAL FUND Transfers-In(Kwh Tax Fund)		390,000
Transfer of Net Balance of KWH Tax Fund into the 100 General Fund -Estimated		
195 LAW LIBRARY FUND Tr-To 100 General Fund	7,500	
100 GENERAL FUND Transfers-In(Various Funds)		7,500

Transfer of City Share for Highway Patrol Fine Monies per ORC.		
203 MUNI.(100%)MOTOR VEH.LIC.TASFD Tr-To 310 Sa Bond Retirement Fund	0	
310 S.A. BOND RETIREMENT FUND Transfers-In(Various Funds)		0
210 EMS TRANSPORT SERVICE FUND Tr-To 242 Fire Equip.Fund	31,680	
242 FIRE EQUIPMENT FUND Transfers-In(Various Funds)		31,680
City Share of Township Contract for Capital Items		
240 HOTEL/MOTEL TAX FUND Tr-To 100 General Fund	50,000	
100 GENERAL FUND Transfers-In(Various Funds)		50,000
City's Net Share of total collections (50%) on an 8% rate, per Ordinance to 100 General Fund		
252 AMERICAN RESCUE PLAN ACT Reimbursement - Fed. Grants - A.R.P.A. Expenses	250,000	
100 GENERAL FUND Transfers-In(Various Funds)		250,000
Funding for Revenue Reduction per ARPA rules		
400 CAPITAL IMPROVEMENT FUND Tr-To 170 Mun.In.Tax Fund	0	
170 MUNICIPAL INCOME TAX FUND Transfers-In(Various Funds)		0
Large Tax Refunds		
400 CAPITAL IMPROVEMENT FUND Tr-To 300 Bond Retirement Fund	52,000	
300 GENERAL BOND RETIREMENT FUND Transfers-In(Various Funds)		52,000
Principal and Interest Payments		
400 CAPITAL IMPROVEMENT FUND Tr-To 242 Fire Equip.Fund	56,320	
242 FIRE EQUIPMENT FUND Transfers-In(Various Funds)		56,320
City Share of Township Contract for Capital Items		
400 CAPITAL IMPROVEMENT FUND Tr-To 401 Cip Funding Res Fd	0	
401 CIP FUNDING RESERVE FUND Transfers-In(Various Funds)		0
400 CAPITAL IMPROVEMENT FUND Tr To 410 Fire Fac. Fund	0	
410 FIRE FACILITY TRAINING GRT.FD. Transfers-In(Various Funds)		0
410 FIRE FACILITY TRAINING GRT.FD. Tr - To 400 Cip Fund	0	
400 CAPITAL IMPROVEMENT FUND Transfers-In(Various Funds)		0
410 FIRE FACILITY TRAINING GRT.FD. Tr - To 242 Fire Equip Fund	0	
242 FIRE EQUIPMENT FUND Transfers-In(Various Funds)		0
500 ELECTRIC UTILITY REVENUE FUND Tr-To 180 Kwh Tax Col. Fund (Gf)	495,000	
180 KWH TAX COLLECTION FUND (GF) Transfers-In(Various Funds)		495,000
State kWH Tax Collection less State Use Tax		
500 ELECTRIC UTILITY REVENUE FUND Tr-To-503 Electric Dev Fund	400,000	
503 ELECTRIC DEVELOPMENT FUND Transfers-In(Various Funds)		400,000
Funding Reserved for Current and Future Capital Purchases		
510 WATER REVENUE FUND Tr-To 511 Water Dep.Res.Fund	450,000	
511 WATER DEPRECIATION RES. FUND Transfers-In(Various Funds)		450,000
Funding for Proposed Projects out of the 511 Water Depreciation Fund		
510 WATER REVENUE FUND Tr-To 512 Water Debt Reserve Fund	331,050	
512 WATER DEBT RESERVE FUND Transfers-In(Various Funds)		331,050
Funding for Debt Payments on Water Projects		
510 WATER REVENUE FUND Tr-To 513 Water Owda Bond Ret.Fd.	22,000	
513 WATER OWDA BOND RETIREMENT FD. Transfers-In(Various Funds)		22,000

Funding for OWDA Payments on Water Projects		
510 WATER REVENUE FUND Tr-To 519 Wtr Plant Ren.Imp.Fd.	590,200	
519 WATER PLANT IMPROV & RENO FUND Transfers-In(Various Funds)		590,200
Funding for Debt Service Service on the Water Plant		
520 SEWER UTILITY REVENUE FUND Tr-To 523 Owda Sa Bond Ret.Sewer Fund	106,000	
523 OWDA SA DEBT RETIREMENT FUND Transfers-In(Various Funds)		106,000
Funding for OWDA Debt Payment on Sewer Projects		
520 SEWER UTILITY REVENUE FUND Tr-To 532 Wms. Pump Sta. Fund	81,372	
532 WILLIAMS PUMP STA.IMP.PRJ.FUND Transfers-In(Various Funds)		81,372
Funding Reserves for Current and Future Capital Purchases		
520 SEWER UTILITY REVENUE FUND Tr-To 521 Sew.(Wwt)Dep.Res.Fund	1,750,000	
521 SEWER UTY. REPLCMNT.&IMP. FUND Transfers-In(Various Funds)		1,750,000
Funding Reserves for Current and Future Capital Purchases		
520 SEWER UTILITY REVENUE FUND Tr-To 522 Sewer Res.Fund	447,000	
522 SEWER DEBT RESERVE FUND Transfers-In(Various Funds)		447,000
Funding for Capital and Debt Payments		
560 SANITATION (REFUSE)REVENUE FD Te-To 561 San.(Ref) Dep.Res.Fund	60,000	
561 SANIT.(REFUSE) DEPREC.RES.FUND Transfers-In(Various Funds)		60,000
Funding Reserves for Current and Future Capital Purchases		
221 NAPOLEON AQUATIC CENTER Transfers-To All Funds	100,000	
222 NAP AQUATIC CTR RESERVE FUND Transfers-In(Various Funds)		100,000
Funding Reserves for Current and Future Capital Purchases		
221 NAPOLEON AQUATIC CENTER Transfers-To All Funds	244,140	
223 NAP AQUATIC CTR DEBT RES FUND Transfers-In(Various Funds)		244,140
Funding for pool Debt Payments		

RESOLUTION NO. 069-22

A RESOLUTION AUTHORIZING EXPENDITURE OF FUNDS IN EXCESS OF FIFTY THOUSAND DOLLARS ($50,000) IN AND FOR THE YEAR 2023 AS IT RELATES TO REOCCURRING COSTS ASSOCIATED WITH THE OPERATION OF THE CITY, FOR PAYMENT OF EXPENSES, AND FOR PURCHASES ASSOCIATED WITH VENDORS UTILIZED BY MULTIPLE DEPARTMENTS WITHIN THE CITY; ELIMINATION OF NECESSITY OF COMPETITIVE BIDDING IN AND FOR THE YEAR 2023 AS IT RELATES TO CERTAIN TRANSACTIONS; AND DECLARING AN EMERGENCY

WHEREAS, the City each year has reoccurring costs associated with the conducting of business with groups or associations established for or on behalf of the political subdivisions or instrumentalities of the State, which annually exceed fifty thousand dollars ($50,000); and,

WHEREAS, the City each year has reoccurring costs associated with the conducting of business, many which result in mandatory payments or merely occurs as a result of the method of accounting utilized by the City's Finance Department; and,

WHEREAS, for convenience and efficiency, purchase orders are annually written to vendors by multiple departments of the City with a combined total that exceeds fifty thousand dollars ($50,000); **Now Therefore,**

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, the expenditure of funds by the City in excess of fifty thousand dollars ($50,000), in and for the year 2023, is hereby necessary and authorized as a proper public expenditure, subject to appropriation of funds, for purchases, services, coverage, or benefits listed in Exhibit "A" attached hereto and made a part of this Resolution.

Section 2. That, the expenditure of funds by the City in excess of fifty thousand dollars ($50,000), in and for the year 2023, is hereby necessary and authorized as a proper public expenditure, subject to appropriation of funds, for the following purchases associated with recreation, fund balance maintenance, public labor costs, public auditing, utilities, bonding, accounting, the payment of debt service, postal service, banking, permitting, and codification listed in Exhibit "B" attached hereto and made a part of this Resolution.

Section 3. That, the expenditure of funds in excess of fifty thousand dollars ($50,000) is hereby necessary and authorized as a proper public expenditure, subject to appropriation of funds, for the City's cumulative purchase of product, supply, equipment and/or services periodically through the year 2023 from the following vendors; however, in no event shall the amount exceed fifty thousand dollars ($50,000) for any one purchase of product, supply, equipment and/or services or any one specific project under the authority of this Resolution listed in Exhibit "C" attached hereto and made a part of this Resolution.

Section 4. That, due to nature or uniqueness of the transactions or vending listed in Sections 1, 2 and 3 of this Resolution, except for the prohibition in Section 3 regarding the one time purchase over fifty thousand dollars ($50,000), any requirement that may exist for competitive bidding is hereby eliminated in the best interest of the City.

Section 5. That, nothing in this Resolution shall be construed as to eliminate the necessity of quality based selection as it relates to architect, engineer or construction services for any one project that would otherwise require such a selection process, as such elimination of quality based selection would require separate Council action; moreover, nothing in this Resolution shall be construed as to eliminate the restriction found in Section 3 of this Resolution as it relates to a single purchase or project expenditures.

Section 6. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 7. That, if any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution or any part thereof.

Section 8. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to allow for prompt purchases required to remain operational, being operational essential to public peace, health or safety; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law. Further, the Emergency Clause is necessary to begin the process in a timely manner which affects the public peace, health, and safety accessible to our citizens, and for further reasons as stated in the Preamble hereof.

Passed: 12-19-22

Approved: 12-19-22

Joseph D. Bialorucki, Council President

Jason P. Maassel, Mayor

VOTE ON PASSAGE 6 Yea 0 Nay 0 Abstain

Attest:

Marrisa Flogaus, Clerk of Council

I, Marrisa Flogaus, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Resolution No. 069-22 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _______ day of ____________________, 2022; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

____

Marrisa Flogaus, Clerk of Council

EXHIBIT "A"

American Municipal Power, Inc.	For: Contracted Power Purchase and Services
BORMA Benefit Plans	For: Insurance Premiums (Health)
CIC of Henry County, Ohio	For: Economic Development Services
Henry County Auditor	For: Auditor Fees and Assessment Fees
Henry County Chamber of Commerce	For: Chamber Programs, Tourist Bureau and Other
Henry County Engineer	For: Engineering Shared Projects and Materials
Northwestern Ohio Water & Sewer District	For: Payments for Water Collections
Auditor of State of Ohio	For: Annual Auditing Services
Henry County Auditor	For: Real Estate Tax & Law Library Payments
MAN Unit	For: Police Services and Narcotics Task Force
Maumee Valley Planning	For: CHIS/CHIP Grant Administration
Ohio Bureau of Workers Compensation	For: Employee Worker's Comp. Insurance Coverage
Ohio Police Pension Fund	For: Police Pension Payment
Ohio Fire Pension Fund	For: Fire Pension Payment
Ohio Public Employers' Retirement System	For: Pension Payments
Public Entities Pool (PEP)	For: Insurance Premiums (Property & Casualty)
Regional Income Tax Authority (R.I.T.A.)	For: City Income Tax Collection Services
Treasurer State of Ohio	For: Various Items
Treasurer State of Ohio, ODOT	For: Road Salt & Other Items

EXHIBIT "B"

BHM CPA Group, Inc.	For: Auditing Services
Bonded Chemical	For: Chemicals at Water Treatment Plant
Bryan Publishing	For: Newspaper Publication Services
City of Napoleon, Fuel Rotary	For: Fuel Purchases
City of Napoleon, Garage Rotary	For: Garage Rotary Services
City of Napoleon, Income Tax	For: Refunds of Income Taxes
City of Napoleon, Payroll	For: Payroll Postings
City of Napoleon, Reimbursements	For: Inter-fund Reimbursements
City of Napoleon, Rescue	For: Township Portion of EMS Revenues
City of Napoleon, Utility	For: Meter Deposit Refunds
City of Napoleon, Utility	For: Utility Services
City of Napoleon, Utility	For: Water and Sewer Refunds
City of Napoleon, Utility	For: Electric Refunds
Farmer and Merchant's State Bank	For: Banking and Debt Service Payments
Greenline	For: Telephone Services
Huntington National Bank	For: Debt Service Payments
InvoiceCloud	For: City Utility Payment Services
KSB Dubric	For: Pump supplies and repairs
Meyer Equipment	For: Excavation Vehicle
National Processing Company (NPC)	For: Credit Card Processing Fees
Ohio CAT	For: Equipment Rental & Parts
Ohio Gas Company	For: Utility Services
Ohio Water Development (OWDA)	For: Debt Service Payment
OMEGA JV5/Amp-Ohio Inc.	For: Purchase of Power
OMEGA JV6/Amp-Ohio Inc.	For: Purchase of Power
PNC Bank, N.A.	For: Debt Service Payments
Postmaster	For: Postal Services and Supply
Rescue-Township Charges (EMS)	For: EMS Revenues to Townships
Schonhardt and Associates	For: CAFR Preparation and Consultation Services
Smart Bill, LTD	For: Outsourcing of Utility Bill Printing and Mailing
Squires, Patton, Boggs (US) LLP	For: Bond Counsel (Professional Services)
Telnamix	For: City Phone Services
The Accumed Group	For: EMS Billings and Collections
Treasurer State of Ohio	For: Payments to State
US EPA (Treasurer, State of Ohio)	For: Permits
Verizon Wireless	For: Wireless Phone Services

Weltman, Weinberg & Reis For: Collection Services

EXHIBIT "C"

A & A Custom Crushing	For: Concrete Crushing
A Cut Above the Rest Tree Service	For: Tree Services
Advanced Rehabilitation Technology	For: Sewer Cleaning and Rehabilitation
Aerotek, Inc.	For: Temporary Staffing Services
Altec Industries	For: Digger Truck Services
All Seasons Tree Care	For: Tree Services
Alloway	For: Professional Services – Lab Testing
Amazon	For: Various City Supplies & Equipment
American Pavements, LLC	For: Crack Sealing
American Property Analysts	For: Property Appraisals
American Rock Salt Co., LLC	For: Road Salt
Anixter Inc.	For: Electrical Transformers, Parts and Supplies
Axon	For: Tasers & Body Cameras
Baker Vehicle Systems	For: Vehicle Parts & Repairs
Baldwin Poles	For: Utility Poles
Bob Wingate, Integrity Solutions	For: Bridge Inspections, Management & Repairs
Boundtree Medical Supply, LLC	For: Medical Supplies
Brown Supply Co.	For: Janitorial Supplies
Brownstown Electric Supply	For: Electrical Supplies
Buckeye Pumps	For: Pump Repairs and Parts
Burch Hydro	For: Electrical Supplies & Sludge Removal
Burke Excavating and Mowing	For: Construction and Mowing Services
Bryan Excavating	For: Construction Services
Cahaba Timber	For: Wood Electric Poles
Cargill, Inc.	For: Road Salt
C&W Tank Cleaning	For: Digester Cleaning
CDW Government, Inc.	For: Computers and Supplies
Century Equipment	For: Golf Carts, Tractors, Mowers
Chemtrade Chemicals US, LLC	For: Chemicals
Civica North America Inc.	For: Software and Hardware Systems
Clarke Mosquito Control Product	For: Mosquito Control Supply
Clemons Nelson	For: Legal Services
Compass Minerals America	For: Road Salt
Craun Liebring	For: Lift Station Upgrades

Damschroder Roofing	For: Construction Services
Defiance County Landfill	For: Sanitation Dumping Services/Landfill Biosolids
Dell Marketing	For: IT Hardware Systems
Ekoton USA Corporation	For: Sludge Press Rental
Encompass Engineers	For: Electrical Engineering Services
Ermco	For: Electric Transformers
Estabrook, Corp.	For: Pump Supplies and Repairs
Ferguson Waterworks	For: Operations Parts and Supplies
Finley Fire Equipment	For: Fire Engines and Service Repairs
Fire Safety Services Inc.	For: Fire Services and Supply
Fire Service, Inc.	For: Fire Services and Supply
Fitzenrider, Inc. /Air Force One	For: Heating and Air Conditioning Service Work
Flex-Com	For: Camera Systems
Forrest Auto Supply	For: Automotive Parts & Supplies
Ganley Chevrolet of Aurora LLC	For: Police Vehicles
Gerken Asphalt Paving, Inc.	For: Paving Materials & Asphalt Laying
Griffin Pavement Striping	For: Road Striping Services
Heartland Disposal	For: Sludge Removal
Henschen and Associates, Inc.	For: Software and Hardware Systems
Hoff Consulting, LLC	For: Consulting Services
Hydro Dyne Engineering, Inc.	For: Wastewater Remanufacturing of Screens
Jack Doheny Supplies Ohio, Inc.	For: Wastewater Supplies
J.A. Hillis Excavating, LLC	For: Excavation Services
Jerry Pate Turf & Irrigation	For: Mower and Equipment Supplies
Jerry Tonjes dba JT's Bldg Maint.	For: Maintenance/Construction/Nuisance Abatement
Jim Speiser & Sons Inc	For: Electrical Services
Jones & Henry Engineers, LTD	For: Consulting Services
K-Tech	For: Beet Heet
Kalida Truck	For: Vehicle Accessories
Koester Corp.	For: Engineering Services
Kuhlman Corp.	For: Parts and Supply
Kurtz Ace Hardware	For: Supply Services)
Mannik & Smith	For: Engineering & Design Services
Masterpiece Sign Graphics, Inc.	For: Signs

Meeder Investment Management	For: Investment Management Services
Meggar	For: Electrical Testing Equipment
Meldrum Mechanical	For: Pump Supplies & Equipment Repairs
Midwest Compost	For: Digester Cleaning
Midwest Public Safety LLC	For: Police Vehicle Accessories
Morton Salt	For: Road Salt
Motorola	For: First Responder Radios
Neptune Equipment Co. (NECO)	For: Meter Parts and Supplies
Newegg Business	For: Computers and Supplies
North Branch Nursery	For: Tree Plantings
Northwest Landscape Service	For: Landscaping and Supplies, Roadside & City Owned Property Mowing
Northwest Pools	For: Pool Chemicals
NRP Midwest	For: Wastewater Treatment Chemicals
Office Depot	For: Office Supply
One Source Waste Solutions	For: Waste Services
O'Reilly Auto Parts	For: Parts & Supplies
P&R Communications	For: Radio repair and parts
Path Master	For: Traffic Signals Supplies and Services
Parker Hannfin Corp.	For: Water Meter Analyzer
Perrysburg Pipe and Supply	For: Parts and Supply
Perry Corporation	For: Copier, Scanner and Printer Supplies
Peterman Associates, Inc.	For: Engineering Services (Professional Services)
Physio-Control	For: Fire Equipment and Supplies
Poggemeyer Design Group	For: Electrical Engineering Services
Porter's BP, LLC	For: Gas and Diesel Fuel
Powerhouse Supply	For: Electrical Parts and Supplies
Powerline Supply Co.	For: Electrical Parts and Supplies
Precision Laser	For: Surveying Supplies
Processing Solutions	For: Water Treatment Chemicals
Pyrotechnico	For: Fireworks
Quality Cleaning Services of NW Ohio	For: Janitorial Services
RTEC Communications, Inc.	For: Communication Supplies & Equipment
Reinke Ford	For: Automotive Services
Reveille	For: Engineering Services
Richland Roofing	For: Construction Services
Rupp Rosebrock, Inc.	For: Construction Services
Sauber Manufacturing Co.	For: Reel Trailers

Schneider	For: Software for Metering
Schweitzer Engineering	For: Electrical Substation Materials
Snyder Chevrolet, Inc.	For: Automotive Services
Solomon Corporation	For: Transformers and Electric Supplies
Southeastern Equipment	For: Operations Parts and Supplies
Spectrum Engineering Corp.	For: Engineering Services (Professional Services)
Spengler Nathanson, PLL	For: Outside Counsel (Professional Services)
Stantec Consulting Services, Inc.	For: Engineering Services (Professional Services)
Statewide Ford Lincoln	For: Police vehicles
Stoops Freightliner	For: Vehicle parts
Stuart C. Irby Co.	For: Electrical Parts & Supplies
Superior Uniform Sales, Inc.	For: Uniform Services
Survalent Technology	For: SCADA Programming Services
Target Specialty Products	For: Golf Course Chemicals
Tawa Tree Service	For: Tree Services
Tawa Mulch Landscape Supply	For: Landscaping Services
Terex Utilities, Inc.	For: Electric Equipment Purchases
The Accumed Group	For: Ambulance Billing Services
The Mannik and Smith Group, Inc.	For: Engineering Services (Professional Services)
Toledo Edison	For: Contracted Power Services
Toledo Fence & Supply Co.	For: Fencing Supplies
T & R Electric	For: Transformers
Tri City Industrial Power	For: Batteries & Other Power Supplies
UniFirst Corporation	For: Uniforms & Supplies
URS Corporation	For: Engineering Services (Professional Services)
US Utility Contractor Co.	For: Traffic and Electrical Services
USALCO	For: Chemicals for Water Treatment
Utility Service Group	For: Chemicals for Water Treatment
Utility Services	For: NERC Compliance Services
Utility Truck Equipment	For: Bucket Truck
Vermeer	For: Wood Chipper/Parts
Vermilion Land Clearing Service	For: Tree Clearing
Vernon Nagel, Inc.	For: Trucking, Hauling, and Excavating Services

Viking Trucking, Inc.	For: Trucking and Hauling Services
Werlor, Inc.	For: Brush Grinding Services/Recycling Services
Wesco Distribution, Inc.	For: Electrical Supplies
Wigen Water Technologies	For: Membrane Services, Cleaning & Chemicals
Wood County Land Fill	For: Sanitation Dumping Services
WR Meyers Co., Inc.	For: Construction and Excavating Services
Wright Express FSC-WEX, Inc.	For: Fuel Purchases
Zacks Recycling, LLC	For: Recycling Services
ZTH, LLC	For: Sludge Hauling

RESOLUTION NO. 068-22

A RESOLUTION AUTHORIZING THE EXPENDITURE OF FUNDS AND AUTHORIZING A DEPARTMENT DIRECTOR TO TAKE BIDS ON CERTAIN PROJECTS, SERVICES, EQUIPMENT, MATERIALS, OR SUPPLIES WITHOUT THE REQUIREMENT FOR ADDITIONAL LEGISLATION TO DO SO IN THE YEAR 2023; AND DECLARING AN EMERGENCY

WHEREAS, each year from time to time, a Department Director (City Manager, City Finance Director, or City Law Director) is required to come to Council for authority to take bids for certain projects, services, or the purchase or lease of equipment, materials or supplies used in the City operations; and,

WHEREAS, in order to provide a more feasible, economical, and expedited method of bidding procedures, it is deemed necessary to give to the above mentioned Department Directors authority to bid such projects, services, equipment, materials, or supplies without the necessity of continued legislation; **Now Therefore,**

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, the City Manager, City Finance Director, and City Law Director, for their respective departments, subject to Council's approval as to the specifications, plans, agreements, and other related bid documents when applicable, are hereby authorized to advertise and receive bids or take proposals as applicable for the projects, services, equipment, materials, or supplies that are anticipated to be in excess of fifty thousand dollars ($50,000) as listed in attached Exhibit "A," (such exhibit being incorporated into this Resolution by attachment and made a part hereof), without the necessity of further legislation in the year 2023; further, Council finds that the expenditure of funds in excess of fifty thousand dollars ($50,000) for each project, service, equipment, material, or supply listed in said Exhibit "A," is necessary and authorized, subject to an approved motion of Council permitting the respective Department Director to make award. If a contract for said project, service, equipment, material, or supply is awarded to a successful bidder (lowest and best) as a result of a competitive bid, the City Manager, City Finance Director, and City Law Director, for their respective departments, are directed to enter into a contract with the awardee subject to the terms and conditions of an agreement approved by Council, said agreement subject to any non-material changes deemed appropriate by the respective Department Director and approved as to form and correctness by the City Law Director. In the case of a non-competitive bid, the City Manager, City Finance Director, and City Law Director, for their respective departments, are directed to enter into a contract with the awarded subject to the terms and conditions of an agreement approved by Council, said agreement subject to any non-material changes deemed appropriate by the respective Department Director and approved as to form and correctness by the City Law Director.

Section 2. That, Council reserves the right, by motion of Council, to approve for award, direct no award, reject all or some bids, or rebid, when deemed in the best interest of the City as it relates to the projects identified in Section 1 of this Resolution; moreover, Council may waive any informalities in the bidding process.

Section 3. That, Chapters 105 and 106 of the Codified Ordinances of Napoleon, Ohio, shall continue to be applicable to any projects, services, equipment, materials, or supplies listed in attached Exhibit "A;" moreover, nothing in this Resolution shall be construed as limiting the Department Directors in making purchases or contracting for services in any manner as provided for in said Chapters, statutory law or as otherwise provided by Council. When competitive bidding is required for any project, service, equipment, material or supply as a matter of law, it shall be utilized unless otherwise eliminated by act of Council. When quality based selection is required for any project listed in Exhibit "A" for architectural, engineering, or construction management services as a matter of law, then the quality based selection process shall be utilized unless otherwise eliminated by act of Council. Also, Council hereby finds that the expenditure of funds in excess of fifty thousand dollars ($50,000) for each architectural, engineering, or construction management service as found in Exhibit "A" is necessary and approved as a proper public expenditure of funds, subject to approved motion of Council permitting the Department Director to make the award. Finally, the combining of projects, or the contracting or purchase of services, equipment, materials, or supplies is permitted of any project or item listed in Exhibit "A" without necessity of further authorization by Council.

Section 4. That, a Department Director is authorized to use this Resolution for authority for said bids and/or purchases as contained in this Resolution.

Section 5. That, any item listed in attached Exhibit "A" may be leased in lieu of purchasing when deemed appropriate by the respective Department Director.

Section 6. That, all leases, purchases and contracts for projects, services, equipment, materials, or supplies is subject to appropriation and certification of funds.

Section 7. That, any trade-ins shall be controlled by Section 107.05(c) of the Codified Ordinances of Napoleon, Ohio, as may be amended from time to time.

Section 8. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of the City of Napoleon, Ohio.

Section 9. That, if any other prior Resolution or Ordinance is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution or any part thereof.

Section 10. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to allow the timely purchase of materials, supplies, equipment or services essential to provide public peace, health or safety; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law. Further, the Emergency Clause is necessary to begin the process in a timely manner which affects the public peace, health, and safety accessible to our citizens, and for further reasons as stated in the Preamble hereof.

Passed: 12-19-22

Joseph D. Bialorucki, Council President

Approved: 12-19-22

Jason P. Maassel, Mayor

VOTE ON PASSAGE 6 Yea 0 Nay 0 Abstain

Attest:

Marrisa Flogaus, Clerk of Council

I, Marissa Flogaus, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Resolution No. 068-22 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2022; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Marrisa Flogaus, Clerk of Council

DEPARTMENT/CATEGORY/ITEM DESCRIPTION

1300 CITY MANAGER/ADMINISTRATION
- → Zoning Code Updates

1500 FINANCE/ADMINISTRATION/UTILITIES
- → Software Upgrades

2100 POLICE/SAFETY SERVICES
- → Building Study
- → Software Upgrades
- → Patrol Vehicles – Replacement of Four (4)
- → Taser Replacements

2200 FIRE/SAFETY SERVICES
- → Pick-up Truck
- → EMS Supplies
- → EMS Billing Services
- → Cardiac Monitors

4400 PARKS & RECREATION
- → Pick-up Truck

5100 SERVICES/STREETS SCM &4
- → Oakwood Avenue Improvements
- → Annual Road Program – Milling & Resurfacing Local Streets
- → Roadside Mowing (contracted)
- → Ice and Snow Removal (salt contracts)
- → Safe Routes to Schools
- → Annual Crack Sealing
- → Bi-annual Street Striping
- → Small Dump Truck w/Plow and Spreader

5200 GARAGE/FUEL ROTARY
- → Bulk Fuel
- → Truck Hoist
- → Diagnostic Computer

6110 ELECTRIC/OPERATIONS DISTRIBUTION
- → Wood Poles
- → Rate Review
- → Transformer Purchases
- → IS5 Line Relocation

6110 ELECTRIC/FEEDER LINE IMPROVEMENTS
- → Electrical Underground Upgrades and Maintenance
- → Electrical Overhead Upgrades and Maintenance

6110 ELECTRIC/TRANSFORMER REPLACEMENT & DISPOSAL PROGRAMS

- → Transformer Replacement and Disposal (inventory)

6110 ELECTRIC/IMPROVEMENTS & UPGRADES

- → New System Growth and Updates

6200 WATER TREATMENT PLANT OPERATIONS

- → Water Treatment Plant Chemicals
- → Emergency Repairs
- → Membrane Cleaning Chemicals
- → Membrane Filter Replacement

6210 WATER DISTRIBUTION SYSTEM

- → Service Truck

6300 SEWER/WASTE WATER TREATMENT PLANT

- → Various Sanitary Sewer Emergency Repairs (contracted)
- → Long Term Control Plan Updates (contracted)
- → Storm Sewer Improvements
- → Waste Water Treatment Plant Chemicals
- → Sanitary Lateral Repairs in City ROW
- → Bio Solids Removal and Landfill Disposal
- → Roof Replacements for Waste Water Plant Buildings
- → Portable Engine Driven Pump (50% share w/6310)

6310 SEWER/COLLECTION SYSTEM

- → Meekison Street Sanitary Sewer
- → Third Street Sanitary Sewer
- → Sanitary Sewer Cleaning Program
- → Portable Engine Driven Pump (50% share w/6300)

6400, 6410, 6411,6412, 6420 SANITATION/RECYCLING COLLECTION & DISPOSAL

- → Landfill Disposal Fees
- → Concrete Grinding
- → Brush Grinding
- → Mosquito Spraying Chemicals
- → Recycling Services
- → Refuse Truck

Napoleon

Heartland Values, Flowing Opportunities

2023 Debt Information

Current Debt Outstanding & Refunding Results

Sudsina & Associates, LLC
Registered Municipal Advisors

City of Napoleon - Debt Outstanding

Security	Dated	Principal	Outstanding	Purpose	Funding	Call Date	Callable Par	Final Maturity
2021 Internal TIF	6/3/21	$1,100,000	$1,083,912	Internal TIF	TIF	12/1/21	$1,083,912	12/1/51
2021 GO Bond	2/23/21	$6,400,000	$5,845,000	General Obligation	Water Fund & Levy	12/1/25	$492,839	12/1/40
2021 Rev Bond	1/7/21	$4,070,000	$3,730,000	Revenue	Sewer Fund	12/1/25	$3,185,000	12/1/42
2020 Bond	12/29/20	$2,545,000	$1,960,000	Revenue	Water Fund	12/1/25	$1,115,000	12/1/40
2010 Bond	7/20/10	$760,000	$185,000	General Obligation	General Fund	12/1/18	$185,000	12/1/25
2005 Bond	7/15/05	$2,140,000	$140,000	General Obligation	General and Sewer Funds	12/1/15	$140,000	12/1/25
			$6,170,000	General Obligation				
			$6,773,912	Revenue				
			$11,860,000	Total Outstanding				

City of Napoleon - Refunding Analysis

2023 Refunding Options	Present Value Savings		Par Amount	TIC	Average Annual Savings	Nominal Debt Service Savings	Final Maturity
2021 GO Bond	-24.04%	($1,141,739)	$4,750,000	4.81%	($91,361)	($1,644,498)	12/1/40
2021 Rev Bond	-23.14%	($705,771)	$3,050,000	4.83%	($52,831)	($1,056,627)	12/1/42
2020 Bond	-14.17%	($151,694)	$1,070,000	4.73%	($11,554)	($207,975)	12/1/40

- *The 2005 and 2010 Bonds have insufficient principal outstanding for a refunding*
- *The remaining interest due of $29,250 would be the maximum possible savings*

Public Debt Service Schedule

City of Napoleon - Bond Principal Paydown

	Exempt From Direct Debt Limitation							
Maturity	2005 Bond	2010 Bond	2020 Bond	2021 Rev Bond	2021 GO Bond	2021 TIF	Aggregate Annual Principal Paydown	Accrued Principal Paydown
12/1/23	$52,000	$67,400	$331,045	$243,858	$367,365	-	$1,061,668	$1,061,668
12/1/24	$49,750	$65,000	$335,045	$245,108	$363,965	-	$1,058,868	$2,120,535
12/1/25	$52,500	$67,600	$253,845	$235,858	$367,565	-	$977,368	$3,097,903
12/1/26			$249,145	$241,608	$368,565	-	$859,318	$3,957,220
12/1/27			$246,795	$239,608	$365,465	-	$851,868	$4,809,088
12/1/28			$249,445	$237,608	$367,365	-	$854,418	$5,663,505
12/1/29			$37,045	$235,608	$364,215	$248,809	$885,676	$6,549,181
12/1/30			$36,745	$238,608	$366,065	$64,353	$705,771	$7,254,952
12/1/31			$36,415	$241,558	$367,865	$64,353	$710,191	$7,965,143
12/1/32			$41,055	$234,458	$364,615	$64,353	$704,480	$8,669,623
12/1/33			$40,600	$227,408	$366,365	$64,353	$698,726	$9,368,349
12/1/34			$39,900	$229,908	$367,900	$64,353	$702,061	$10,070,410
12/1/35			$39,200	$227,345	$369,215	$64,353	$700,113	$10,770,522
12/1/36			$38,500	$234,373	$365,135	$64,353	$702,360	$11,472,883
12/1/37			$37,800	$221,255	$365,715	$64,353	$689,123	$12,162,006
12/1/38			$37,100	$227,873	$366,058	$64,353	$695,383	$12,857,389
12/1/39			$36,400	$224,325	$365,983	$64,353	$691,061	$13,548,450
12/1/40			$35,700	$220,563	$370,658	$64,353	$691,273	$14,239,723
12/1/41				$46,800		$64,353	$111,153	$14,350,876
12/1/42				$45,900		$64,353	$110,253	$14,461,129
12/1/43						$64,354	$64,354	$14,525,482
12/1/44						$64,353	$64,353	$14,589,835
12/1/45						$64,353	$64,353	$14,654,188
12/1/46						$64,354	$64,354	$14,718,541
12/1/47						$64,354	$64,354	$14,782,895
12/1/48						$64,353	$64,353	$14,847,248
12/1/49						$64,354	$64,354	$14,911,601
12/1/50						$64,353	$64,353	$14,975,954
12/1/51						$32,573	$32,573	$15,008,527
Total	$154,250	$200,000	$2,121,780	$4,299,623	$6,600,078	$1,632,797	$15,008,527	

Sudsina & Associates, LLC
Registered Municipal Advisors

OWDA Debt Service Schedule

Sudsina & Associates, LLC Registered Municipal Advisors

City of Napoleon - OWDA Debt Schedule

	OWDA Water Fund			OWDA Sewer Fund							Aggregate
Maturity	OWDA 7809 Water	OWDA 4333 Water	Water Fund Debt Service	OWDA 4331 Sewer	OWDA 4330 Sewer	OWDA 8541 Sewer	OWDA 8065 Sewer	OWDA 8341 Sewer	OWDA 9720 Sewer	Sewer Fund Debt Service	Annual Debt Service
1/1/23	$226,449	$11,272	$237,721	$53,371	$211,347	$40,686	$12,000	-	-	$317,404	$555,125
7/1/23	$226,449	$11,297	$237,746	$53,489	$211,347	$40,686	$12,000	-	-	$317,522	$555,268
1/1/24	$226,449	$11,322	$237,771	$53,610	$211,347	$40,686	$12,000	-	-	$317,643	$555,414
7/1/24	$226,449	$11,348	$237,797	$53,734	$211,347	$40,686	$12,000	$315,737	-	$633,503	$871,300
1/1/25	$226,449	$11,374	$237,823	$53,861	$211,347	$40,686	$12,000	$315,737	$58,949	$692,579	$930,402
7/1/25	$226,449	$11,400	$237,850		$211,347	$40,686		$315,737	$58,949	$626,718	$864,568
1/1/26	$226,449		$226,449		$211,347	$40,686		$315,737	$58,949	$626,718	$853,167
7/1/26	$226,449		$226,449		$211,347	$40,686		$315,737	$58,949	$626,718	$853,167
1/1/27	$226,449		$226,449		$211,347	$40,686		$315,737	$58,949	$626,718	$853,167
7/1/27	$226,449		$226,449		$211,347	$40,686		$315,737	$58,949	$626,718	$853,167
1/1/28	$226,449		$226,449		$211,347	$40,686		$315,737	$58,949	$626,718	$853,167
7/1/28	$226,449		$226,449		$211,347	$40,686		$315,737	$58,949	$626,718	$853,167
1/1/29	$226,449		$226,449		$211,347	$40,686		$315,737	$58,949	$626,718	$853,167
7/1/29	$226,449		$226,449		$211,347	$40,686		$315,737	$58,949	$626,718	$853,167
1/1/30	$226,449		$226,449		$211,347	$40,686		$315,737	$58,949	$626,718	$853,167
7/1/30	$226,449		$226,449		$211,347	$40,686		$315,737	$58,949	$626,718	$853,167
1/1/31	$226,449		$226,449		$211,347	$40,686		$315,737	$58,949	$626,718	$853,167
7/1/31	$226,449		$226,449		$211,347	$40,686		$315,737	$58,949	$626,718	$853,167
1/1/32	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
7/1/32	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
1/1/33	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
7/1/33	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
1/1/34	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
7/1/34	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
1/1/35	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
7/1/35	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
1/1/36	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
7/1/36	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
1/1/37	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
7/1/37	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
1/1/38	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
7/1/38	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
1/1/39	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
7/1/39	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
1/1/40	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
7/1/40	$226,449		$226,449			$40,686		$315,737	$58,949	$415,371	$641,820
1/1/41	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
7/1/41	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
1/1/42	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
7/1/42	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
1/1/43	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
7/1/43	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
1/1/44	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
7/1/44	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
1/1/45	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
7/1/45	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
1/1/46	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
7/1/46	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
1/1/47	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
7/1/47	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
1/1/48	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
7/1/48	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
1/1/49	$226,449		$226,449					$315,737	$58,949	$374,686	$601,135
7/1/49	$226,449		$226,449						$58,949	$58,949	$285,398
1/1/50									$58,949	$58,949	$58,949
7/1/50									$58,949	$58,949	$58,949
1/1/51									$58,949	$58,949	$58,949
7/1/51									$58,949	$58,949	$58,949
1/1/52									$58,949	$58,949	$58,949
7/1/52									$58,949	$58,949	$58,949
1/1/53									$58,949	$58,949	$58,949
7/1/53									$58,949	$58,949	$58,949
1/1/54									$58,949	$58,949	$58,949
7/1/54									$58,949	$58,949	$58,949
Total	$12,228,248	$68,013	$12,296,260	$268,065	$3,804,246	$1,464,690	$60,000	$15,786,830	$3,536,935	$24,920,765	$37,217,026

2005 Bond Official Statement

Sudsina & Associates, LLC
Registered Municipal Advisors

NEW ISSUE

Rating: Moody's "Aaa"
Underlying Rating: Moody's "A2"
FSA Insured
See Rating and Exhibit B

In the opinion of Squire, Sanders & Dempsey L.L.P., Bond Counsel, under existing law (i) assuming continuing compliance with certain covenants and the accuracy of certain representations, interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations, and the Bonds are "qualified tax-exempt obligations" as defined in Section 265(b)(3) of the Internal Revenue Code of 1986, as amended, and (ii) that interest, and any profit made on the sale, exchange or other disposition, of the Bonds, are exempt from the Ohio personal income tax, the Ohio commercial activities tax, the net income base of the Ohio corporate franchise tax, and municipal and school district income taxes in Ohio. Interest on the Bonds may be subject to certain federal taxes imposed only on certain corporations, including the corporate alternative minimum tax on a portion of that interest. (For a more complete discussion of tax aspects, see TAX MATTERS herein.)

OFFICIAL STATEMENT
$2,140,000
CITY OF NAPOLEON, OHIO
GENERAL OBLIGATION (Limited Tax)
VARIOUS PURPOSE IMPROVEMENT
AND REFUNDING BONDS, SERIES 2005

Dated: July 15, 2005

The Bonds. The Bonds are general obligations of the City, issued to finance the permanent improvements described under **THE BONDS AND NOTES - Authorization and Purpose.** Principal and interest, unless paid from other sources, are to be paid from the proceeds of the City's levy of ad valorem property taxes, which taxes are within the ten-mill limitation imposed by Ohio law.

Bond Insurance. The scheduled payment when due of principal of and interest on the Bonds will be insured by a Municipal Bond Insurance Policy to be issued by Financial Security Assurance Inc. simultaneously with the delivery of the Bonds (see **EXHIBIT B**).

FSA.

Book-Entry Only. The Bonds will be initially issued only as fully registered bonds, one for each maturity, issuable under a book entry system, registered initially in the name of The Depository Trust Company or its nominee (DTC). There will be no distribution of Bonds to the ultimate purchasers. The Bonds in certificated form as such will not be transferable or exchangeable, except for transfer to another nominee of DTC or as otherwise described in this Official Statement.

Payment. Principal and interest will be payable to the registered owner (DTC), principal upon presentation and surrender at the principal corporate trust office of The Huntington National Bank, in Columbus, Ohio (the Bond Registrar), and interest transmitted by the Bond Registrar on each interest payment date June 1 and December 1 of each year, beginning December 1, 2005 to the registered owner (DTC) as of the 15th day of the calendar month preceding that interest payment date.

PRINCIPAL MATURITY SCHEDULE

(see inside cover)

Prior Redemption. Bonds maturing on and after December 1, 2016 are subject to optional redemption by the City prior to maturity, beginning December 1, 2015. The Bonds maturing on December 1 in the years 2017, 2019 and 2025 are subject to mandatory sinking fund redemption as described in this Official Statement.

SEASONGOOD & MAYER, LLC

The Bonds are offered when, as and if issued, and accepted by Seasongood & Mayer, LLC (the Underwriter), subject to the opinion on certain legal matters relating to their issuance by Squire, Sanders & Dempsey L.L.P., Bond Counsel. The Bonds are expected to be available for delivery to DTC or its agent on July 28, 2005.

This Official Statement has been prepared by the City in connection with its original offering for sale of the Bonds. This cover page includes certain information for quick reference only. *It is not a summary of the Bond issue.* Investors should read the entire Official Statement to obtain information as a basis for making informed investment judgments.

$1,265,000 SERIAL BONDS

PRINCIPAL MATURITY SCHEDULE
(December 1)

Year	Amount	Interest Rate	Price
2005	$ 85,000	3.00%	100.097%
2006	100,000	3.00	100.324
2007	110,000	3.00	100.267
2008	105,000	3.00	100.000
2009	110,000	3.25	100.480
2010	115,000	3.25	100.045
2011	115,000	3.50	100.790
2012	125,000	3.50	100.189
2013	130,000	3.50	99.566
2014	130,000	3.75	100.860
2015	140,000	3.75	100.251

$295,000 5.00% TERM BONDS DUE DECEMBER 1, 2017, Price 110.628%
$315,000 5.00% TERM BONDS DUE DECEMBER 1, 2019, Price 109.729%
$265,000 5.00% TERM BONDS DUE DECEMBER 1, 2025, Price 107.693%

(Plus accrued interest from their date)

2010 Bond OMAC Report

Ohio Municipal Advisory Council

omac Organized 1891

Not an agency of the State of Ohio
9321 Ravenna Road, Suite K, Twinsburg, Ohio 44087-2445
Telephone: (330) 963-7444 (800) 969-OMAC
Fax (330) 963-7553

NAPOLEON CITY, OHIO
(Henry County)
Federal Identification Number - 34-6400941

Report No. 273-10
Date – August 25, 2017
OMAC Fee - $760.00
Rating: S&P: AA-

$760,000 **Capital Facilities** (general limited tax) **Bonds, Series 2010**

Dated July 20, 2010
Due December 1

Purchaser – Fifth Third Securities

Sale Date June 29, 2010
Sale Time Until 11:00 a.m., EDST
Type of Bid Written (including telecopy), or electronically via BiDCOMP/PARITY
Award Same day

Fiscal Officer Gregory J. Heath, Clerk/Finance Director
Telephone No. 419-599-1235
Fax No. 419-599-8393
Bids Received at: Clerk/Finance Director's Office, 255 West Riverview Avenue, P.O. Box 151, Napoleon, Ohio 43545

Year	Principal	Coupon	Yield	Price
2011	$40,000	2.000%	0.80%	101.624%
2012	$40,000	2.000%	1.03%	102.259%
2013	$45,000	2.000%	1.41%	101.931%
2014	$45,000	2.000%	1.76%	101.033%
2015	$45,000	2.500%	2.11%	101.966%
2016	$45,000	3.000%	2.53%	102.744%
2017	$50,000	3.250%	2.85%	102.637%
2018	$50,000	3.500%	3.07%	103.148%

Year	Principal	Coupon	Yield	Price
2019	$50,000	4.000%	3.60%	102.863%
2020	$55,000	4.000%	3.60%	103.863%
2021	$55,000	4.000%	3.60%	102.863%
2022	$55,000	4.000%	4.00%	002.863%
2023	$60,000	4.000%	4.00%	100.000%
2024	$60,000	4.000%	4.00%	100.000%
2025	$65,000	4.000%	4.00%	100.000%

Mandatory Redemption – The successful bidder may identify the Bonds maturing in any of the years from 2011 through 2025, inclusive, as being subject to mandatory sinking fund redemption.

Optional Redemption – The Bonds maturing on or after December 1, 2019 are subject to optional prior redemption by the City prior to maturity, beginning on December 1, 2018.

Denominations - $5,000 or any integral multiple thereof, but in no case as to a particular maturity date exceeding the principal amount maturing on that date.

Interest - Payable 6/1 and 12/1, commencing 6/1/11.
Bank Qualified - Yes.

Security – The Bonds are general obligations of the City. Unless paid from other sources and subject to the provisions of bankruptcy laws and other laws affecting creditors' rights and to the exercise of judicial discretion, are to be paid from the proceeds of the levy of ad valorem taxes on all property subject to ad valorem taxes levied by the City, which taxes are within the ten-mill limitation imposed by law.

Purpose – The Bonds are being issued for the purpose of paying the cost of constructing new municipal court facilities, including a court room, judge chambers, offices, sally port and meeting rooms, acquiring any necessary interests in real estate therefor and otherwise improving the same, together with all necessary appurtenances thereto. The Bonds retire $700,000 BANs maturing 7/21/10.

Opinion – Squire, Sanders & Dempsey L.L.P.
Attorney – Christopher Franzmann
Whose Expense – City's

Paying Agent/Registrar – The Huntington National Bank, Columbus. Payable in lawful money of the USA.
Financial Advisor – Sudsina & Associates, LLC (Michael G. Sudsina)
Whose Expense – City's

NEW ISSUE

Rating: S&P "A+"
See RATING

In the opinion of Squire Patton Boggs (US) LLP, Bond Counsel, under existing law, (i) assuming continuing compliance with certain covenants and the accuracy of certain representations, interest on the Series 2020 Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax, and the Series 2020 Bonds are qualified tax-exempt obligations as defined in Section 265(b)(3) of the Internal Revenue Code of 1986, as amended, and (ii) interest on, and any profit made on the sale, exchange or other disposition of, the Series 2020 Bonds are exempt from all Ohio state and local taxation, except the estate tax, the domestic insurance company tax, the dealers in intangibles tax, the tax levied on the basis of the total equity capital of financial institutions, and the net worth base of the corporate franchise tax. Interest on the Series 2020 Bonds may be subject to certain federal taxes imposed only on certain corporations. For a more complete discussion of the tax aspects, see TAX MATTERS herein.

$2,545,000
CITY OF NAPOLEON, OHIO
WATER SYSTEM REFUNDING REVENUE BONDS, SERIES 2020

Dated: Closing Date

The Series 2020 Bonds. The Series 2020 Bonds are special obligations of the City, issued to refund certain securities issued previously to finance permanent improvements to the City's municipal water system, all as described under **SERIES 2020 BONDS – AUTHORIZATION AND PURPOSE.**

The Series 2020 Bonds are not general obligation debt or bonded indebtedness of the City; the general credit of the City is not pledged to the payment of the principal of or interest on the Series 2020 Bonds and the owners of the Series 2020 Bonds are given no right to have any excises or taxes levied by the City for the payment of the principal of or interest on the Series 2020 Bonds.

The Series 2020 Bonds, together with any additional bonds that may be hereafter issued on a parity therewith, will be secured under the provisions of the Master Trust Agreement, as supplemented by a First Supplemental Trust Agreement, each by and between the City and The Huntington National Bank, as Trustee and Bond Registrar, and dated December 29, 2020, pledging and assigning the net revenues of the City's water utility to the payment thereof, after provision for the payment of the costs of operation and maintenance thereof, all as described in this Official Statement.

Book Entry Only. The Series 2020 Bonds will be initially issued only as fully registered bonds, one for each maturity, issuable under a book entry system, registered initially in the name of The Depository Trust Company or its nominee ("DTC"). There will be no distribution of Series 2020 Bonds to the ultimate purchasers. The Series 2020 Bonds in certificated form as such will not be transferable or exchangeable, except for transfer to another nominee of DTC or as otherwise described in this Official Statement. See **Appendix C.**

Payment. *(See Maturity Schedule on inside cover.)* Principal and interest will be payable to the registered owner (DTC), principal upon presentation and surrender at the designated corporate trust office of the Bond Registrar, in Cleveland, Ohio, and interest transmitted by the Bond Registrar on each interest payment date (June 1 and December 1 of each year, commencing June 1, 2021) to the registered owner (DTC) as of the 15th day of the calendar month preceding that interest payment date.

Prior Redemption. The Series 2020 Bonds maturing on or after December 1, 2026 are subject to optional redemption by the City prior to maturity, beginning on December 1, 2025, and Term Bonds are subject to mandatory redemption, all as described in this Official Statement. See **DETAILS OF THE SERIES 2020 BONDS – Prior Redemption.**

The Series 2020 Bonds are offered when, as and if issued, and accepted by Bernardi Securities, Inc. (the "Series 2020 Underwriter"), subject to the opinion on certain legal matters relating to their issuance by Squire Patton Boggs (US) LLP, Bond Counsel to the City. Sudsina & Associates, LLC has acted as Municipal Advisor to the City in connection with the issuance of the Series 2020 Bonds. The Series 2020 Bonds are expected to be available for delivery to DTC or its agent on December 29, 2020.

This Official Statement has been prepared by the City in connection with its original offering for sale of the Series 2020 Bonds. This cover page includes certain information for quick reference only. *It is not a summary of the Bond issue.* Investors should read the entire Official Statement to obtain information as a basis for making informed investment judgments. This issue was a competitive sale.

BERNARDI
MUNICIPAL BOND SPECIALISTS

PRINCIPAL MATURITY SCHEDULE
ON DECEMBER 1

$2,265,000 SERIAL BONDS

Year	Amount	Interest Rate	Price	Yield	CUSIP©[a] No. 63072R
2021	$295,000	2.000%	101.657%	0.200%	BG5
2022	290,000	2.000	103.353	0.250	BH3
2023	300,000	2.000	104.942	0.300	BJ9
2024	310,000	2.000	106.220	0.400	BK6
2025	235,000	2.000	107.537	0.450	BL4
2026	235,000	1.000	102.427	0.500	BM2
2027	235,000	1.000	101.937	0.600	BN0
2028	240,000	1.000	101.448	0.700	BP5
2029	30,000	1.000	100.000	1.000	BQ3
2030	30,000	1.100	100.000	1.100	BR1
2031	30,000	1.200	100.000	1.200	BS9
2032	35,000	1.300	100.000	1.300	BT7

$140,000 2.000% TERM BONDS DUE 2036, Price 102.363%, Yield 1.500% CUSIP©[a] No. 63072R BX8

$140,000 2.000% TERM BONDS DUE 2040, Price 101.410%, Yield 1.700% CUSIP©[a] No. 63072R CB5

NEW ISSUE

Rating: S&P "AA"
(AGM Insured)
Underlying Rating: S&P "A+"
See RATINGS and Appendix E

In the opinion of Squire Patton Boggs (US) LLP, Bond Counsel, under existing law, (i) assuming continuing compliance with certain covenants and the accuracy of certain representations, interest on the Series 2021 Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax, and the Series 2021 Bonds are qualified tax-exempt obligations as defined in Section 265(b)(3) of the Internal Revenue Code of 1986, as amended, and (ii) interest on, and any profit made on the sale, exchange or other disposition of, the Series 2021 Bonds are exempt from all Ohio state and local taxation, except the estate tax, the domestic insurance company tax, the dealers in intangibles tax, the tax levied on the basis of the total equity capital of financial institutions, and the net worth base of the corporate franchise tax. Interest on the Series 2021 Bonds may be subject to certain federal taxes imposed only on certain corporations. For a more complete discussion of the tax aspects, see TAX MATTERS herein.

$4,070,000
CITY OF NAPOLEON, OHIO
SEWER SYSTEM REFUNDING REVENUE BONDS, SERIES 2021

Dated: Closing Date

The Series 2021 Bonds. The Series 2021 Bonds are special obligations of the City, issued to refund certain securities issued previously to finance permanent improvements to the City's municipal sewerage system, all as described under **SERIES 2021 BONDS – AUTHORIZATION AND PURPOSE**.

The Series 2021 Bonds are not general obligation debt or bonded indebtedness of the City: the general credit of the City is not pledged to the payment of the principal of or interest on the Series 2021 Bonds and the owners of the Series 2021 Bonds are given no right to have any excises or taxes levied by the City for the payment of the principal of or interest on the Series 2021 Bonds.

The Series 2021 Bonds, together with any additional bonds that may be hereafter issued on a parity therewith, will be secured under the provisions of the Master Trust Agreement, as supplemented by a First Supplemental Trust Agreement, each by and between the City and The Huntington National Bank, as Trustee and Bond Registrar, and dated January 7, 2021, pledging and assigning the net revenues of the City's sewer utility to the payment thereof, after provision for the payment of the costs of operation and maintenance thereof, all as described in this Official Statement.

Bond Insurance. The scheduled payment of principal of and interest on the Series 2021 Bonds when due will be guaranteed under a municipal bond insurance policy to be issued concurrently with the delivery of the Series 2021 Bonds by Assured Guaranty Municipal Corp. See **Appendix E**.

ASSURED GUARANTY MUNICIPAL

Book Entry Only. The Series 2021 Bonds will be initially issued only as fully registered bonds, one for each maturity, issuable under a book entry system, registered initially in the name of The Depository Trust Company or its nominee ("DTC"). There will be no distribution of Series 2021 Bonds to the ultimate purchasers. The Series 2021 Bonds in certificated form as such will not be transferable or exchangeable, except for transfer to another nominee of DTC or as otherwise described in this Official Statement. See **Appendix C**.

Payment. *(See Maturity Schedule on inside cover.)* Principal and interest will be payable to the registered owner (DTC), principal upon presentation and surrender at the designated corporate trust office of the Bond Registrar, in Cleveland, Ohio, and interest transmitted by the Bond Registrar on each interest payment date (June 1 and December 1 of each year, commencing June 1, 2021) to the registered owner (DTC) as of the 15th day of the calendar month preceding that interest payment date.

Prior Redemption. The Series 2021 Bonds maturing on or after December 1, 2026 are subject to optional redemption by the City prior to maturity, beginning on December 1, 2025, and Term Bonds are subject to mandatory redemption, all as described in this Official Statement. See **DETAILS OF THE SERIES 2021 BONDS – Prior Redemption**.

The Series 2021 Bonds are offered when, as and if issued, and accepted by Robert W. Baird & Co. Incorporated (the "Series 2021 Underwriter"), subject to the opinion on certain legal matters relating to their issuance by Squire Patton Boggs (US) LLP, Bond Counsel to the City. Sudsina & Associates, LLC has acted as Municipal Advisor to the City in connection with the issuance of the Series 2021 Bonds. The Series 2021 Bonds are expected to be available for delivery to DTC or its agent on January 7, 2021.

BAIRD

This Official Statement has been prepared by the City in connection with its original offering for sale of the Series 2021 Bonds. This cover page includes certain information for quick reference only. *It is not a summary of the Bond issue.* Investors should read the entire Official Statement to obtain information as a basis for making informed investment judgments. This issue was a competitive sale.

PRINCIPAL MATURITY SCHEDULE
ON DECEMBER 1

$1,890,000 SERIAL BONDS

Year	Amount	Interest Rate	Price	CUSIP©[a] No. 630721
2021	$170,000	5.000%	104.295%	BW7
2022	170,000	5.000	108.997	BX5
2023	175,000	5.000	113.560	BY3
2024	185,000	5.000	117.995	BZ0
2025	185,000	5.000	122.298	CA4
2026	200,000	1.000	102.417	CB2
2027	200,000	1.000	101.928	CC0
2028	200,000	1.000	101.442	CD8
2029	200,000	1.000	100.959	CE6
2030	205,000	1.000	100.478	CF3

$415,000 1.000% TERM BONDS DUE 2032, Price 99.441%, CUSIP©[a] No. 630721 CH9

$405,000 1.250% TERM BONDS DUE 2034, Price 100.000%, CUSIP©[a] No. 630721 CK2

$420,000 1.450% TERM BONDS DUE 2036, Price 100.000%, CUSIP©[a] No. 630721 CM8

$420,000 1.650% TERM BONDS DUE 2038, Price 100.000%, CUSIP©[a] No. 630721 CP1

$430,000 1.750% TERM BONDS DUE 2040, Price 100.000%, CUSIP©[a] No. 630721 CR7

$90,000 2.000% TERM BONDS DUE 2042, Price 100.000%, CUSIP©[a] No. 630721 CT3

NEW ISSUE

Rating: Moody's "Aa3"
See RATING

In the opinion of Squire Patton Boggs (US) LLP, Bond Counsel, under existing law, (i) assuming continuing compliance with certain covenants and the accuracy of certain representations, interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax, and the Bonds are qualified tax-exempt obligations as defined in Section 265(b)(3) of the Internal Revenue Code of 1986, as amended, and (ii) interest on, and any profit made on the sale, exchange or other disposition of, the Bonds are exempt from all Ohio state and local taxation, except the estate tax, the domestic insurance company tax, the dealers in intangibles tax, the tax levied on the basis of the total equity capital of financial institutions, and the net worth base of the corporate franchise tax. Interest on the Bonds may be subject to certain federal taxes imposed only on certain corporations. For a more complete discussion of the tax aspects, see TAX MATTERS herein.

$6,400,000
CITY OF NAPOLEON, OHIO
GENERAL OBLIGATION (Limited Tax)
VARIOUS PURPOSE BONDS, SERIES 2021

Dated: Closing Date

The Bonds. The Bonds are unvoted general obligations of the City, issued for the purpose of retiring anticipatory securities issued previously to finance certain permanent improvements, as described under **THE BONDS – AUTHORIZATION AND PURPOSE**. Principal and interest, and any premium, unless paid from other sources, are to be paid from the proceeds of the City's levy of ad valorem property taxes, which taxes are within the ten-mill limitation imposed by Ohio law.

Book-Entry Only. The Bonds will be initially issued only as fully-registered bonds, one for each maturity, issuable under a book-entry system, registered initially in the name of The Depository Trust Company or its nominee ("DTC"). There will be no distribution of Bonds to the ultimate purchasers. The Bonds in certificated form as such will not be transferable or exchangeable, except for transfer to another nominee of DTC or as otherwise described in this Official Statement. See **Appendix E**.

Payment. Principal and interest will be payable to the registered owner (DTC), principal upon presentation and surrender at the designated corporate trust office of The Huntington National Bank, in Cincinnati, Ohio (the "Bond Registrar") and interest transmitted by the Bond Registrar on each interest payment date (June 1 and December 1 of each year, beginning June 1, 2021) to the registered owner (DTC) as of the 15th day of the calendar month next preceding that interest payment date.

PRINCIPAL MATURITY SCHEDULE
(see inside cover)

Prior Redemption. Bonds maturing on or after December 1, 2026 are subject to optional redemption by the City prior to maturity, beginning December 1, 2025, as described in this Official Statement. See **CERTAIN TERMS OF THE BONDS – Prior Redemption.**

The Bonds are offered when, as and if issued, and accepted by FHN Financial Capital Markets (the "Underwriter"), subject to the opinion on certain legal matters relating to their issuance of Squire Patton Boggs (US) LLP, Bond Counsel to the City. Sudsina & Associates, LLC, has acted as Municipal Advisor to the City in connection with the issuance of the Bonds. The Bonds are expected to be available for delivery to DTC or its agent on February 23, 2021.

FHN FINANCIAL
CAPITAL MARKETS

This Official Statement has been prepared by the City in connection with its original offering for sale of the Bonds. The Cover includes certain information for quick reference only. *It is not a summary of the Bond issue.* Investors should read the entire Official Statement to obtain information as a basis for making informed investment judgments. This issue was a competitive sale.

PRINCIPAL MATURITY SCHEDULE
ON DECEMBER 1

$6,400,000 SERIAL BONDS

Year	Amount	Interest Rate	Price	CUSIP©[a] No. 630667
2021	$285,000	3.000%	102.159%	SH7
2022	270,000	3.000	104.914	SJ3
2023	280,000	3.000	107.650	SK0
2024	285,000	4.000	114.070	SL8
2025	300,000	3.000	112.783	SM6
2026	310,000	1.000	102.833[b]	SN4
2027	310,000	1.000	102.354[b]	SP9
2028	315,000	1.000	101.878[b]	SQ7
2029	315,000	1.000	101.405[b]	SR5
2030	320,000	1.000	100.934[b]	SS3
2031	325,000	1.000	100.699[b]	ST1
2032	325,000	1.000	100.000	SU8
2033	330,000	1.050	100.000	SV6
2034	335,000	1.100	100.000	SW4
2035	340,000	1.200	100.000	SX2
2036	340,000	1.300	100.000	SY0
2037	345,000	1.350	100.000	SZ7
2038	350,000	1.450	100.000	TA1
2039	355,000	1.500	100.000	TB9
2040	365,000	1.550	100.000	TC7

2023 Revenue

2023 Initial Revenues

Account	Description	Original
100.0000.41400	REAL ESTATE TAX	300,000.00
100.0000.41410	TRAILER TAX	2,400.00
100.0000.41420	ROLLBACK TAX/STATE	24,000.00
100.0000.41430	HOMESTEAD TAX/STATE	9,500.00
100.0000.41440	2.5% TAX/STATE	4,100.00
100.0000.41450	PERSONAL PROPERY TAX	0.00
100.0000.41451	COMMERCIAL ACTIVITY TAX-CAT	0.00
100.0000.41500	LOCAL FRANCHISE FEES-VSP FEES	65,500.00
100.0000.42010	LOCAL GOV.FUND/STATE	30,000.00
100.0000.42020	LOCAL GOV.FUND/COUNTY	180,000.00
100.0000.42200	CIGARETTE TAX	300.00
100.0000.42300	LIQUOR & BEER LICENSES	8,000.00
100.0000.44043	CHARGES-COPIES AND PRINTS	100.00
100.0000.45600	COURT-COLLECTIONS COST RCV.	0.00
100.0000.46020	LICENSES-BICYCLE	0.00
100.0000.47000	GENERAL-MISCELLANEOUS REVENUES	125,000.00
100.0000.47001	GENERAL-MISCELLANEOUS O-S	0.00
100.0000.47030	GENERAL MISC-COURT FEES	100.00
100.0000.47200	INTEREST EARNINGS	100,000.00
100.0000.47600	INTEREST - COLLECTIONS COST RCV	0.00
100.0000.49000	SALE OF ASSETS	5,000.00
100.0000.49500	REIMBURSEMENTS-EXTERNAL	105,000.00
100.0000.49600	REIMBURSEMENTS-INTERNAL	2,518,200.82
100.0000.49650	REIMBURSEMENTS-CITY UTILITIES	78,930.00
100.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	310,000.00
100.0000.49910	TRANSFERS-IN(INCOME TAX FUND)	2,600,000.00
100.0000.49950	TRANSFERS-IN(KWH TAX FUND)	390,000.00
100.1520.43300	HCWSB-CONTRACTED BILLING SERVICES	2,400.00
100.1700.44020	CHARGES-PLAN REVIEW & INSPECTION FEES	5,000.00
100.1700.46040	LICENSES-CONTRACTOR	1,600.00
100.1700.46610	SIGN PERMITS	1,200.00
100.1700.46690	OTHER PERMITS	5,000.00
100.2100.42700	CONTRACTS-SCHOOL RSO OFFICER	60,000.00
100.2100.43100	STATE GRANT RECEIPTS - POLICE	500.00
100.2100.43101	VAWA GRANT RECEIPTS	0.00
100.2100.44351	DONATIONS - POLICE	2,000.00
100.2100.45000	COURT-FINES	25,000.00
100.2100.45010	COURT-COSTS	126,000.00
100.2100.45100	COURT-PARKING FINES	0.00
100.2100.47020	POLICE-MISCELLANEOUS	2,000.00
100.2100.47021	POLICE-IMMOBILIZATION FEE (AUTO)	0.00
100.2102.43100	STATE GRANT RECEIPTS - POLICE/SRO DARE	0.00
100.2200.43100	STATE GRANT RECEIPTS	50.00

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100.2200.44000	FIRE/PROTECTION CONTRACTS	250,000.00
100.2200.44350	DONATIONS-FIRE	500.00
100.2200.44400	TRAINING FACILITY FEE - FIRE/SAFETY SVCS	3,000.00
100.2200.47010	FIRE-MISCELLANEOUS	8,000.00
100.4700.44030	CEMETERY-LOTS SALES	3,000.00
100.4700.44031	CEMETERY-GRAVE OPEN & CLOSE	13,500.00
Fund: 100	GENERAL FUND	7,364,880.82
101.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
Fund: 101	GENERAL RESERVE BALANCE FUND	0.00
123.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	11,000.00
Fund: 123	SPECIAL EVENTS FUND	11,000.00
130.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
130.0000.49000	SALE OF ASSETS	0.00
130.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	45,000.00
Fund: 130	ECONOMIC DEVELOPMENT FUND	45,000.00
147.0000.47000	GENERAL-MISCELLANEOUS REVENUES	1,200.00
Fund: 147	UNCLAIMED MONIES FUND	1,200.00
170.0000.41010	IN.TAX/WITHHOLDING (1.0% GF)	2,400,000.00
170.0000.41020	IN.TAX/INDIVIDUAL (1.0% GF)	475,000.00
170.0000.41030	IN.TAX/BUSINESS (1.0% GF)	400,000.00
170.0000.41040	IN.TAX/WITHHOLDING (0.2% REC)	440,000.00
170.0000.41050	IN.TAX/INDIVIDUAL (0.2% REC)	100,000.00
170.0000.41060	IN.TAX/BUSINESS (0.2% REC)	100,000.00
170.0000.41070	IN.TAX/WITHHOLDING (0.3% GF)	660,000.00
170.0000.41080	IN.TAX/INDIVIDUAL (0.3% GF)	150,000.00
170.0000.41090	IN.TAX/BUSINESS (0.3% GF)	150,000.00
170.0000.47000	GENERAL-MISCELLANEOUS REVENUES	200.00
170.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
Fund: 170	MUNICIPAL INCOME TAX FUND	4,875,200.00
180.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	495,000.00
Fund: 180	KWH TAX COLLECTION FUND (GF)	495,000.00
195.0000.45200	COURT-HIGHWAY PATROL FINES	12,000.00
Fund: 195	LAW LIBRARY FUND	12,000.00
200.0000.42400	MOTOR VEHICLE LICENSE FEES	74,000.00
200.0000.42500	GASOLINE TAXES	450,000.00
200.0000.47000	GENERAL-MISCELLANEOUS REVENUES	2,500.00
200.0000.47200	INTEREST EARNINGS	4,000.00
200.0000.49600	REIMBURSEMENTS-INTERNAL	27,366.76

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200.0000.49650	REIMBURSEMENTS-CITY UTILITIES	5,980.00
200.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
Fund: 200	STREET CONST.MAINT.&REPAIR FD	563,846.76
201.0000.42400	MOTOR VEHICLE LICENSE FEES	5,500.00
201.0000.42500	GASOLINE TAXES	31,000.00
201.0000.47200	INTEREST EARNINGS	350.00
201.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
Fund: 201	STATE HIGHWAY IMPROVEMENT FUND	36,850.00
202.0000.42400	MOTOR VEHICLE LICENSE FEES	22,000.00
202.0000.47200	INTEREST EARNINGS	600.00
Fund: 202	MUNI.(50%)MOTOR VEH.LIC.TAS FD	22,600.00
203.0000.42400	MOTOR VEHICLE LICENSE FEES	45,000.00
203.0000.47200	INTEREST EARNINGS	1,400.00
Fund: 203	MUNI.(100%)MOTOR VEH.LIC.TASFD	46,400.00
204.0000.42400	MOTOR VEHICLE LICENSE FEES	45,000.00
204.0000.47200	INTEREST EARNINGS	600.00
Fund: 204	CO VEH LIC PERMISSIVE TAX FUND	45,600.00
210.0000.47600	INTEREST - COLLECTIONS COST RCV	100.00
210.2200.43010	FEDERAL CARES ACT RECEIPTS	0.00
210.2200.43100	STATE GRANT RECEIPTS	5,000.00
210.2200.44010	FIRE-EMT TRANSPORT CHARGES	350,000.00
210.2200.44015	FIRE-NON EMERGENCY TRANSPORT CHGS	80,000.00
210.2200.44350	DONATIONS-FIRE	0.00
210.2200.45600	COURT-COLLECTIONS COST - RCV.	0.00
210.2200.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
210.2200.47030	GENERAL MISC-COURT FEES	0.00
210.2200.49000	SALE OF ASSETS	0.00
Fund: 210	EMS TRANSPORT SERVICE FUND	435,100.00
220.0000.47200	INTEREST EARNINGS	3,000.00
220.0000.49600	REIMBURSEMENTS-INTERNAL	15,500.00
220.0000.49650	REIMBURSEMENTS-CITY UTILITIES	50,900.00
220.0000.49910	TRANSFERS-IN(INCOME TAX FUND)	650,000.00
220.4200.42900	STATE-SALES TAX	1,000.00
220.4200.44110	GOLF-MEMBERSHIPS -CORPORATE	8,000.00
220.4200.44111	GOLF-MEMBERSHIPS-INDIVIDUAL	9,500.00
220.4200.44112	GOLF-MEMBERSHIPS-FAMILY	0.00
220.4200.44113	GOLF-MEMBERSHIPS-STUDENT	500.00
220.4200.44114	GOLF MEMBERSHIPS-SPOUSE	500.00
220.4200.44115	GOLF-MEMBERSHIPS-SENIOR CITIZEN	15,500.00
220.4200.44116	GOLF-MEMBERSHIPS-INDIVIDUAL,NON-RESIDENT	1,000.00

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220.4200.44117	GOLF-MEMBERSHIPS-HIGH SCHOOL,NON-RES.	500.00
220.4200.44118	GOLF-DISCOUNT CARD(GREEN FEES)	9,000.00
220.4200.44119	GOLF-MEMBERSHIPS-SENIOR CITIZEN,NON-RES.	1,000.00
220.4200.44121	GOLF-GREENS FEE -9 HOLE WEEKDAY	4,000.00
220.4200.44122	GOLF-GREENS FEES-WEEK DAY 18 HOLE	500.00
220.4200.44123	GOLF-GREENS FEES-S,S,H, 9 HOLE	5,000.00
220.4200.44124	GOLF-GREENS FEES-S,S,H, 18 HOLE	1,000.00
220.4200.44125	GOLF-GREENS FEES-JUNIOR	1,500.00
220.4200.44126	GOLF-GREENS FEES- JR.-WEEKENDS	0.00
220.4200.44127	GOLF-GREENS FEES-SENIOR RATE 9-HOLE	6,000.00
220.4200.44128	GOLF-GREENS FEES-SENIOR RATE 18-HOLE	500.00
220.4200.44130	GOLF-GREENS FEES-9-HOLE W/CART WKDY	35,000.00
220.4200.44131	GOLF-GREEN FEES 18-HOLE W/CART WKDY	4,000.00
220.4200.44132	GOLF-SR WKND-18 HOLES W/CART	500.00
220.4200.44133	GOLF - OUTING EVENT W/CART	6,000.00
220.4200.44134	GOLF - SR WKND 9 HOLES W/CART	3,000.00
220.4200.44135	GOLF-GREEN FEES 18-HOLE W/CART WEEKEND	5,000.00
220.4200.44136	GOLF-GREEN FEES 9-HOLE W/CART WEEKEND	25,000.00
220.4200.44160	GOLF-CART FEES-TRAIL CHARGE AND RENTAL	20,000.00
220.4200.44163	GOLF-MISCELLANEOUS	1,500.00
220.4200.44165	GOLF-CART FEES-SENIOR RATE 9-HOLE	7,000.00
220.4200.44166	GOLF-CART FEES- SENIOR RATE 18-HOLE	500.00
220.4200.44167	GOLF-DISCOUNT CARD(CART FEES)	6,500.00
220.4200.44171	GOLF-RETAIL-CONCESSIONS	14,000.00
220.4200.44172	GOLF-RETAIL-SUPPLIES	6,000.00
220.4200.44180	GOLF-RETAIL-CON.-BEER-SINGLE-CAN	10,000.00
220.4200.44181	GOLF-RETAIL-CON.-BEER-6-PACK	18,000.00
220.4200.44230	GOLF SIMULATOR RENTAL	0.00
220.4200.44350	DONATIONS-GOLF	0.00
220.4300.44210	POOL-OPEN SWIM	500.00
220.4300.44211	POOL-SEASON-FAMILY	20,000.00
220.4300.44212	POOL-SEASON-INDIVIDUAL-OVER 18	200.00
220.4300.44213	POOL-SEASON-INDIVIDUAL-UNDER18	400.00
220.4300.44220	POOL-DAILY-OVER 18	10,500.00
220.4300.44221	POOL-DAILY-UNDER 18	16,000.00
220.4300.44230	POOL-RENTAL	3,200.00
220.4300.44271	POOL-RETAIL-CONCESSIONS	22,000.00
220.4400.44310	PARKS-SHELTER HOUSE CHARGES	28,000.00
220.4400.44330	PARKS-PROGRAMS	1,000.00
220.4400.44335	PARKS-DOG PARK FEES	0.00
220.4400.44341	PARKS-PGM.PART.FEES-RES-100%	10,000.00

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220.4400.44342	PARKS-PGM.PART.FEES-N.RES-100%	3,000.00
220.4400.44343	PARKS-PGM.PART.FEES-RES-50%	0.00
220.4400.44344	PARKS-PGM.PART.FEES-N.RES-50%	0.00
220.4400.44345	PARKS-PGM.PART.FEES-RES-75%	0.00
220.4400.44346	PARKS-PGM.PART.FEES-N.RES-75%	0.00
220.4400.44350	DONATIONS-RECREATION-PGMS.	3,500.00
220.4400.44360	PARKS-CEDAR POINT TICKETS	0.00
220.4400.44370	PARKS-RETAIL-COMMISSIONS	0.00
220.4400.44380	PARKS-GENERAL MISCELLANEOUS	500.00
220.4400.44390	PARKS-DOCK STORAGE FEES	750.00
Fund: 220	RECREATION FUND	1,065,950.00
221.0000.41400	REAL ESTATE TAX	280,000.00
221.0000.41410	TRAILER TAX	2,000.00
221.0000.41430	HOMESTEAD TAX/STATE	7,000.00
221.0000.44350	AQUATIC CENTER-DONATIONS	0.00
221.0000.47200	INTEREST EARNINGS	2,500.00
221.0000.48000	NOTE PROCEEDS	0.00
221.0000.48200	BOND PROCEEDS	0.00
221.0000.48550	PREMIUMS-NOTES & BONDS	0.00
221.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
Fund: 221	NAPOLEON AQUATIC CENTER	291,500.00
222.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	100,000.00
Fund: 222	NAP AQUATIC CTR RESERVE FUND	100,000.00
223.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	244,140.00
Fund: 223	NAP AQUATIC CTR DEBT RES FUND	244,140.00
224.0000.47200	INTEREST EARNINGS	50.00
224.4400.44310	PARKS-SHELTER HOUSE CHARGES	2,000.00
Fund: 224	SHELTER HOUSE FACILITY REPAIR	2,050.00
227.4700.44030	CEMETERY-LOTS SALES	4,000.00
227.4700.49000	SALE OF ASSETS	500.00
Fund: 227	CEMETERY TRUST FUND	4,500.00
240.0000.41310	HOTEL/MOTEL TAX-GENERAL (3%)	45,000.00
240.0000.41320	HOTEL/MOTEL TAX-TOURISM (3%)	45,000.00
Fund: 240	HOTEL/MOTEL TAX FUND	90,000.00
242.0000.47200	INTEREST EARNINGS	3,000.00
242.0000.49000	SALE OF ASSETS	0.00
242.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	88,000.00
242.2200.43000	FEDERAL GRANT RECEIPTS	0.00
242.2200.43100	STATE GRANT RECEIPTS	0.00
242.2200.44000	FIRE/PROTECTION CONTRACTS	0.00

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242.2200.44350	DONATIONS-FIRE	1,000.00
Fund: 242	FIRE EQUIPMENT FUND	92,000.00
243.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
Fund: 243	FIRE LOSS CLAIMS FUND	0.00
250.0000.43010	FEDERAL CARES ACT RECEIPTS	0.00
250.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
250.0000.47200	INTEREST EARNINGS	0.00
Fund: 250	LOCAL CORONAVIRUS RELIEF FUND	0.00
252.0000.43010	AMERICAN RESCUE PLAN ACT RECEIPTS	0.00
252.0000.47200	INTEREST EARNINGS	2,000.00
Fund: 252	AMERICAN RESCUE PLAN ACT	2,000.00
253.0000.43010	ONEOHIO FUND RECEIPTS	1,800.00
253.0000.47200	INTEREST EARNINGS	50.00
Fund: 253	ONEOHIO FUND	1,850.00
261.0000.43190	PROGRAM INCOME-CDBG CHIS/CHIP	30,000.00
261.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
Fund: 261	CDBG PROGRAM INCOME FUND	30,000.00
270.0000.47200	INTEREST EARNINGS	750.00
270.1800.45000	COURT-FINES	2,000.00
Fund: 270	INDIGENT DRIV. ALCOHOL FUND	2,750.00
271.0000.47200	INTEREST EARNINGS	50.00
271.2100.45000	COURT-FINES	800.00
Fund: 271	LAW ENFORCEMENT & ED. FUND	850.00
272.0000.47200	INTEREST EARNINGS	25,000.00
272.1800.45000	COURT-FINES	32,000.00
272.1800.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
Fund: 272	COURT COMPUTERIZATION FUND	57,000.00
273.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
273.0000.47200	INTEREST EARNINGS	20.00
Fund: 273	LAW ENFORCEMENT TRUST FUND	20.00
274.0000.47200	INTEREST EARNINGS	250.00
274.2100.45000	COURT-FINES	750.00
Fund: 274	MANDATORY DRUG FINE FUND	1,000.00
275.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
275.0000.47200	INTEREST EARNINGS	1,500.00
275.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00

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275.1810.43100	STATE GRANT RECEIPTS	0.00
275.1810.45000	COURT-FINES	25,000.00
275.1810.45010	COURT-COSTS	1,200.00
275.1810.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
Fund: 275	MUNICIPAL PROBATION SERV. FUND	27,700.00
277.1810.43100	STATE GRANT RECEIPTS	0.00
277.2021.43100	STATE GRANT RECEIPTS	53,000.00
Fund: 277	PROBATION OFFICER GRANT FUND	53,000.00
278.1800.45010	COURT-COSTS	60,000.00
Fund: 278	COURT SPECIAL PROJECTS FUND	60,000.00
279.1800.45000	COURT-FINES	0.00
Fund: 279	HANDICAP PARKING FINES FUND	0.00
280.2100.43110	STATE GRANT CPT FUNDS	0.00
280.2100.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
Fund: 280	CERTIFIED POLICE TRAINING FUND	0.00
281.1800.45000	COURT-FINES	7,500.00
Fund: 281	INDIGENT DRIVERS INTERLOCK/ALC	7,500.00
287.1810.43100	STATE GRANT RECEIPTS	0.00
Fund: 287	PROBATION IMP. & INCTV.GRT.FD.	0.00
288.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
288.1810.43100	STATE GRANT RECEIPTS	0.00
288.2021.43100	STATE GRANT RECEIPTS	21,356.00
Fund: 288	JUSTICE REINV.INCENTIVE GRT.FD	21,356.00
290.0000.41400	REAL ESTATE TAX	85,000.00
290.0000.41410	TRAILER TAX	700.00
290.0000.41420	ROLLBACK TAX/STATE	7,000.00
290.0000.41430	HOMESTEAD TAX/STATE	2,800.00
290.0000.41440	2.5% TAX/STATE	100.00
290.0000.41450	PERSONAL PROPERTY TAX	0.00
290.0000.41451	COMMERICAL ACTIVITY TAX-CAT	0.00
Fund: 290	POLICE PENSION FUND	95,600.00
291.0000.41400	REAL ESTATE TAX	42,000.00
291.0000.41410	TRAILER TAX	350.00
291.0000.41420	ROLLBACK TAX/STATE	3,500.00
291.0000.41430	HOMESTEAD TAX/STATE	1,400.00
291.0000.41440	2.5% TAX/STATE	600.00
291.0000.41450	PERSONAL PROPERTY TAX	0.00
291.0000.41451	COMMERCIAL ACTIVITY TAX-CAT	0.00

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Fund: 291	FIRE PENSION FUND	47,850.00
295.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
295.0000.49300	REIMB.-HEALTH CARE DEDUCTIBLE	1,740.00
295.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	3,136.00
Fund: 295	IRS 125 EMPLOYEE BENEFITS FUND	4,876.00
300.0000.48550	PREMIUMS-NOTES & BONDS	0.00
300.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	52,000.00
Fund: 300	GENERAL BOND RETIREMENT FUND	52,000.00
310.0000.47200	INTEREST EARNINGS	4,400.00
310.0000.47510	ASSESSMENTS-LEVIED-STREETS	0.00
310.0000.47520	ASSESSMENTS-LEVIED-SAN-STM-SEWERS	0.00
310.0000.47800	OWSRC-ROTARY LOAN-NP WATERLINE PROJECT	0.00
310.0000.47860	OWSRC-ROTARY LOAN-NP PUMP STA.PROJECT	0.00
310.0000.47861	OWSCR-ROTARY LOAN-NP COLL.SEWER PRJ.	0.00
310.0000.47862	OWSRC-ROTARY LOAN-NP EAST INTRCPTR.PRJ.	0.00
310.0000.47863	OWSRC-ROTARY LOAN-NP WEST INTRCPTR.PRJ.	0.00
310.0000.47865	OWSRC-ROTARY LOAN-PALMER DITCH	0.00
310.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
Fund: 310	S.A. BOND RETIREMENT FUND	4,400.00
320.0000.41400	REAL ESTATE TAX	35,000.00
320.0000.47200	INTEREST EARNINGS	200.00
Fund: 320	OAKWOOD/AMERICAN TIF FUND	35,200.00
400.0000.43110	STATE GRANT RECEIPTS - COURT SEC.	0.00
400.0000.44350	PARKS-DONATIONS	0.00
400.0000.47000	GENERAL-MISCELLANEOUS REVENUES	400,000.00
400.0000.47510	ASSESSMENTS-LEVIED-STREETS	0.00
400.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
400.0000.49910	TRANSFERS-IN(INCOME TAX FUND)	1,300,000.00
400.1800.43100	STATE GRANT RECEIPTS	0.00
400.2100.43000	FEDERAL GRANT RECEIPTS	162,500.00
400.2100.43100	STATE GRANT RECEIPTS	0.00
400.2100.44351	DONATIONS - K9 DONATIONS	0.00
400.2200.43100	STATE GRANT RECEIPTS	0.00
400.2200.44351	DONATIONS - FIRE DONATIONS	0.00
400.2200.47010	FIRE-MISCELLANEOUS	0.00
400.2222.43000	FEDERAL GRANT RECEIPTS	10,000.00
400.4400.44350	DONATIONS-RECREATION-PGMS.	0.00
400.5100.43100	STATE GRANT RECEIPTS	1,707,000.00

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400.5100.48500	STATE LOAN PROCEEDS	0.00
Fund: 400	CAPITAL IMPROVEMENT FUND	3,579,500.00
401.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
Fund: 401	CIP FUNDING RESERVE FUND	0.00
410.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
410.2200.43100	STATE GRANT RECEIPTS	0.00
Fund: 410	FIRE FACILITY TRAINING GRT.FD.	0.00
500.0000.42600	STATE KWH TAX COLL.	600,000.00
500.0000.42621	STATE KWH TAX COLL-PENALTY	4,000.00
500.0000.44340	DONATIONS-CARING FUND	1,580.00
500.0000.44610	ELECTRIC-ENERGY SALES-NORMAL	16,000,000.00
500.0000.44612	ELECTRIC-O.D.L.-NORMAL	65,000.00
500.0000.44615	ELECTRIC-ECOSMART-$.005	240.00
500.0000.44616	ELECTRIC-ECOSMART-$.002	172.00
500.0000.44620	ELECTRIC-ENERGY SALES PENALTY	110,000.00
500.0000.44622	ELECTRIC-O.C.L.-PENALTY	250.00
500.0000.44625	ECOSMART-PENALTY	0.00
500.0000.44632	ELECTRIC-RECONNECTION/DISCONNECTION	18,000.00
500.0000.44633	ELECTRIC-OTHER FEES	21,000.00
500.0000.44641	ELECTRIC-UNDERGROUND CABLE	70,000.00
500.0000.44642	ELEC-CABLE TV POLE CONTACT FEE	20,000.00
500.0000.44643	ELEC-TELE POLE CONTACT FEE	30,000.00
500.0000.44650	ELEC-PSCA ERROR CORRECTION-A	0.00
500.0000.44651	ELEC-PSCA ERROR CORRECTION-I	0.00
500.0000.47000	GENERAL-MISCELLANEOUS REVENUES	20,000.00
500.0000.49201	REFUNDS - REC SALES	100,000.00
500.0000.49500	REIMBURSEMENTS-EXTERNAL O&M AMPT	0.00
500.0000.49501	REIMBURSEMENTS - EXTERNAL	0.00
500.0000.49600	REIMBURSEMENTS-INTERNAL	1,343.58
500.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
Fund: 500	ELECTRIC UTILITY REVENUE FUND	17,061,585.58
503.0000.47200	INTEREST EARNINGS	40,000.00
503.0000.48000	NOTE PROCEEDS	0.00
503.0000.49000	SALE OF ASSETS	0.00
503.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	400,000.00
Fund: 503	ELECTRIC DEVELOPMENT FUND	440,000.00
510.0000.43100	STATE GRANT RECEIPTS	0.00
510.0000.44710	WATER-SALES	3,600,000.00
510.0000.44720	WATER-PENALTIES	30,000.00
510.0000.44730	WATER-TAPS AND INSPECTIONS	13,000.00
510.0000.44732	WATER-RECONNECTION/DISCONNECTION	1,200.00

510.0000.44740	WATER-MISCELLANEOUS SALES	800.00
510.0000.44760	NWWS-WATER SALES-CO.RD.P-NWWS RATE	20,000.00
510.0000.44761	NWWS-WATER SALES-SR108-NWWS RATE	60,000.00
510.0000.44770	NWWS-WATER PENALTY-CO.RD.P-NWWS RATE	85.00
510.0000.44771	NWWS-WATER PENALTY-SR108-NWWS RATE	50.00
510.0000.47000	GENERAL-MISCELLANEOUS REVENUES	8,000.00
510.0000.47200	INTEREST EARNINGS	13,000.00
510.0000.48000	NOTE PROCEEDS	0.00
510.0000.48550	PREMIUMS-NOTES & BONDS	0.00
510.0000.49600	REIMBURSEMENTS-INTERNAL	22,778.12
510.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
Fund: 510	WATER REVENUE FUND	3,768,913.12
511.0000.43000	FEDERAL GRANT RECEIPTS	0.00
511.0000.47200	INTEREST EARNINGS	6,500.00
511.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	450,000.00
Fund: 511	WATER DEPRECIATION RES. FUND	456,500.00
512.0000.47200	INTEREST EARNINGS	3,000.00
512.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	331,050.00
Fund: 512	WATER DEBT RESERVE FUND	334,050.00
513.0000.47200	INTEREST EARNINGS	500.00
513.0000.47530	ASSESSMENTS-LEVIED-WATER	2,500.00
513.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	22,000.00
Fund: 513	WATER OWDA BOND RETIREMENT FD.	25,000.00
519.0000.43500	WSRLA/EPA-DEFA LOAN RECEIPTS	0.00
519.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
519.0000.47200	INTEREST EARNINGS	1,200.00
519.0000.48000	NOTE PROCEEDS	0.00
519.0000.48200	BOND PROCEEDS	0.00
519.0000.48550	PREMIUMS-NOTES & BONDS	0.00
519.0000.49000	SALE OF ASSETS	0.00
519.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	590,200.00
Fund: 519	WATER PLANT IMPROV & RENO FUND	591,400.00
520.0000.44810	SEWER-SALES	3,150,000.00
520.0000.44820	SEWER-PENALTIES	34,000.00
520.0000.44830	SEWER-TAPS AND INSPECTIONS	0.00
520.0000.44840	SEWER-MISCELLANEOUS SALES	15,000.00
520.0000.44850	SEWER-CAPITAL CHARGE	50.00
520.0000.44860	SEWER-STORM WATER CHARGE	650,000.00
520.0000.44870	SEWER-STORM WATER PENALTIES	7,000.00
520.0000.44880	SEWER-LATERAL CHARGE	120,000.00

2023 Initial Revenues

520.0000.44890	SEWER-LATERAL CHARGES PENALTIES	1,200.00
520.0000.47000	GENERAL-MISCELLANEOUS REVENUES	10,000.00
520.0000.47200	INTEREST EARNINGS	15,000.00
520.0000.48200	BOND PROCEEDS	0.00
520.0000.48300	OWDA LOAN PROCEEDS	0.00
520.0000.48550	PREMIUMS-NOTES & BONDS	0.00
520.0000.49600	REIMBURSEMENTS-INTERNAL	46,204.52
520.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00
Fund: 520	SEWER UTILITY REVENUE FUND	4,048,454.52
521.0000.43100	STATE GRANT RECEIPTS	760,000.00
521.0000.47000	GENERAL-MISCELLANEOUS REVENUES	162,500.00
521.0000.47200	INTEREST EARNINGS	15,000.00
521.0000.48000	NOTE PROCEEDS	0.00
521.0000.48500	STATE ISSUE - LOAN FUNDS	9,700,000.00
521.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	1,500,000.00
Fund: 521	SEWER UTY. REPLCMNT.&IMP. FUND	12,137,500.00
522.0000.47200	INTEREST EARNINGS	2,000.00
522.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	447,000.00
Fund: 522	SEWER DEBT RESERVE FUND	449,000.00
523.0000.47200	INTEREST EARNINGS	800.00
523.0000.47520	ASSESSMENTS-LEVIED-SAN-STM-SEWERS	15,500.00
523.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	106,000.00
Fund: 523	OWDA SA DEBT RETIREMENT FUND	122,300.00
532.0000.43500	WSRLA/EPA-DEFA LOAN RECEIPTS	0.00
532.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00
532.0000.47200	INTEREST EARNINGS	500.00
532.0000.48500	STATE ISSUE - LOAN FUNDS	0.00
532.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	81,372.00
Fund: 532	WILLIAMS PUMP STA.IMP.PRJ.FUND	81,872.00
560.0000.43000	FEDERAL GRANT RECEIPTS	0.00
560.0000.43100	STATE GRANT RECEIPTS	0.00
560.0000.43200	COUNTY CONTRACTED RECEIPTS	0.00
560.0000.43205	YARD WASTE SITE PERMIT - OUTSIDE CITY	4,000.00
560.0000.44910	SANITATION-SALES	770,000.00
560.0000.44920	SANITATION-PENALTIES	10,000.00
560.0000.44930	SANITATION-TAGS	20,000.00
560.0000.44940	SANITATION-SPECIAL PICK UPS	4,000.00
560.0000.44950	SANITATION-SPECIAL SERVICES	51,000.00
560.0000.44960	SANITATION-SP.SER.-PENALTIES	500.00
560.0000.46040	LICENSES-SANITATION/REFUSE LICENSE	100.00
560.0000.47000	GENERAL-MISCELLANEOUS REVENUES	8,000.00
560.0000.47200	INTEREST EARNINGS	10,000.00

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560.0000.49600	REIMBURSEMENTS-INTERNAL	8,620.57
Fund: 560	SANITATION (REFUSE)REVENUE FD	886,220.57
561.0000.47200	INTEREST EARNINGS	1,300.00
561.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	60,000.00
Fund: 561	SANIT.(REFUSE) DEPREC.RES.FUND	61,300.00
580.0000.47110	METER DEPOSITS-DEPS ON ACCT	30,000.00
Fund: 580	METER DEP.(ELECT & WATER) FUND	30,000.00
600.0000.47000	GENERAL-MISCELLANEOUS REVENUES	100.00
600.0000.49400	REIMB.-CHGS.FOR SERVICE-PARTS-LABOR	0.00
600.0000.49450	REIMB.-CHGS.FOR SERVICES-FUEL-GAS-DEISEL	75,000.00
600.0000.49600	REIMBURSEMENTS-INTERNAL	327,345.70
600.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	25,000.00
Fund: 600	CENTRAL GARAGE ROTARY FUND	427,445.70
385 Accounts		60,850,811.07

Napoleon

Heartland Values, Flowing Opportunities

2023 Budget

2023 Initial Expense Budget

Account	Description	Original
100.1100.51000	SALARY-ELECTED OFFICIALS	38,453.11
100.1100.51500	PERS	3,076.25
100.1100.51560	SOCIAL SECURITY	1,021.75
100.1100.51600	WORKER'S COMPENSATION	769.06
100.1100.51700	MEDICARE-CITY SHARE	557.57
100.1100.52000	TRAVEL,TRAINING AND EDUCATION	4,250.00
100.1100.52010	MEMBERSHIPS AND DUES	1,650.00
100.1100.53114	UTILITIES-TELEPHONE	0.00
100.1100.53115	UTILITIES-CABLE	2,100.00
100.1100.53350	SERV.FEES-CONSULTATION FEES	0.00
100.1100.53700	INSURANCES AND BONDING	0.00
100.1100.54200	SUPPLIES-OPERATING MATERIALS	600.00
100.1100.56000	MISCELLANEOUS OPERATING COSTS	1,073.00
100.1200.51000	SALARY-ELECTED OFFICIALS	15,683.58
100.1200.51500	PERS	2,195.70
100.1200.51600	WORKER'S COMPENSATION	313.67
100.1200.51700	MEDICARE-CITY SHARE	227.41
100.1200.52000	TRAVEL,TRAINING AND EDUCATION	2,500.00
100.1200.52010	MEMBERSHIPS AND DUES	200.00
100.1200.53115	UTILITIES-CABLE	0.00
100.1200.54200	SUPPLIES-OPERATING MATERIALS	570.00
100.1200.56000	MISCELLANEOUS OPERATING COSTS	100.00
100.1300.51100	SALARY-NON BARGAINING	280,648.65
100.1300.51101	SALARY-NON BARG-OVERTIME	517.50
100.1300.51500	PERS	39,363.26
100.1300.51600	WORKER'S COMPENSATION	5,623.32
100.1300.51700	MEDICARE-CITY SHARE	4,076.91
100.1300.51710	HOSPITALIZATION INSURANCE	61,163.86
100.1300.51750	LIFE INSURANCE	346.50
100.1300.52000	TRAVEL,TRAINING AND EDUCATION	2,300.00
100.1300.52010	MEMBERSHIPS AND DUES	932.00
100.1300.53114	UTILITIES-TELEPHONE	610.00
100.1300.53115	UTILITIES-CABLE	300.00
100.1300.53210	SRV. CNT.-COMPUTER SOFTWARE	200.00
100.1300.53350	SERV.FEES-CONSULTATION FEES	50,000.00
100.1300.53510	CNT.MAINT-VEHICLES	1,000.00
100.1300.53520	CNT.MAINT-EQUIPMENT	3,000.00
100.1300.53700	INSURANCES AND BONDING	0.00
100.1300.53810	LEGAL ADVERTISING	12,000.00
100.1300.54100	SUPPLIES-OFFICE	800.00
100.1300.54200	SUPPLIES-OPERATING MATERIALS	440.00
100.1300.54230	SUPPLIES-GASOLINE/DIESEL FUEL	1,100.00
100.1300.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	500.00
100.1300.56000	MISCELLANEOUS OPERATING COSTS	600.00
100.1370.51100	SALARY-NON BARGAINING	71,311.50

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100.1370.51500	PERS	9,983.61
100.1370.51600	WORKER'S COMPENSATION	1,426.23
100.1370.51700	MEDICARE-CITY SHARE	1,034.02
100.1370.51710	HOSPITALIZATION INSURANCE	0.00
100.1370.51750	LIFE INSURANCE	70.00
100.1370.52000	TRAVEL,TRAINING AND EDUCATION	2,400.00
100.1370.52010	MEMBERSHIPS AND DUES	500.00
100.1370.53114	UTILITIES-TELEPHONE	420.00
100.1370.53115	UTILITIES-CABLE	300.00
100.1370.53210	SERV.CNT.-COMPUTER SOFTWARE	0.00
100.1370.53350	SERV.FEES-CONSULTATION FEES	1,600.00
100.1370.53700	INSURANCES AND BONDING	0.00
100.1370.53810	LEGAL ADVERTISING	6,000.00
100.1370.54100	SUPPLIES-OFFICE	200.00
100.1370.54110	SUPPLIES-POSTAGE/DELIV CHARGES	0.00
100.1370.54200	SUPPLIES-OPERATING MATERIALS	100.00
100.1370.54900	SUPPLIES-CIVIL SERVICE	7,700.00
100.1370.56000	MISCELLANEOUS OPERATING COSTS	1,200.00
100.1400.51100	SALARY-NON BARGAINING	182,809.86
100.1400.51101	SALARY-NON BARG-OVERTIME	517.50
100.1400.51190	SALARY-SEASONAL	0.00
100.1400.51500	PERS	25,665.83
100.1400.51600	WORKER'S COMPENSATION	3,666.55
100.1400.51700	MEDICARE-CITY SHARE	2,658.25
100.1400.51710	HOSPITALIZATION INSURANCE	43,442.40
100.1400.51750	LIFE INSURANCE	280.00
100.1400.52000	TRAVEL,TRAINING AND EDUCATION	2,000.00
100.1400.52010	MEMBERSHIPS AND DUES	2,090.00
100.1400.53114	UTILITIES-TELEPHONE	800.00
100.1400.53115	UTILITIES-CABLE	300.00
100.1400.53360	SERV.FEES-LEGAL EXPENSE	40,000.00
100.1400.53520	CNT.MAINT-EQUIPMENT	350.00
100.1400.53700	INSURANCES AND BONDING	200.00
100.1400.53800	PRINTING, FORMS AND PHOTOS	70.00
100.1400.53820	BOOKS,PUBLICATIONS,SUBSCRIPTIONS	8,500.00
100.1400.54200	SUPPLIES-OPERATING MATERIALS	1,500.00
100.1400.56600	INVESTIGATION EXPENSES	6,000.00
100.1500.51100	SALARY-NON BARGAINING	290,037.88
100.1500.51101	SALARY-NON BARG-OVERTIME	7,245.00
100.1500.51500	PERS	41,619.60
100.1500.51600	WORKER'S COMPENSATION	5,945.66
100.1500.51700	MEDICARE-CITY SHARE	4,310.60
100.1500.51710	HOSPITALIZATION INSURANCE	67,908.12
100.1500.51750	LIFE INSURANCE	350.00
100.1500.51900	UNEMPLOYMENT COMPENSATION	0.00
100.1500.52000	TRAVEL,TRAINING AND EDUCATION	6,060.00
100.1500.52010	MEMBERSHIPS AND DUES	1,405.00

2023 Initial Expense Budget

100.1500.53114	UTILITIES-TELEPHONE	420.00
100.1500.53115	UTILITIES-CABLE	300.00
100.1500.53210	SERV.CNT.-COMPUTER SOFTWARE	27,272.00
100.1500.53300	SERV.FEES-PROFESSIONAL	21,000.00
100.1500.53350	SERV.FEES-CONSULTATION FEES	14,600.00
100.1500.53420	AUDIT SERVICES-STATE OF OHIO	30,500.00
100.1500.53700	INSURANCES AND BONDING	500.00
100.1500.53800	PRINTING, FORMS AND PHOTOS	3,500.00
100.1500.53810	LEGAL ADVERTISING	0.00
100.1500.54200	SUPPLIES-OPERATING MATERIALS	2,500.00
100.1500.54230	SUPPLIES - GASOLINE/DIESEL FUEL	150.00
100.1500.56000	MISCELLANEOUS OPERATING COSTS	2,200.00
100.1500.57000	MACHINERY AND EQUIPMENT	500.00
100.1520.51100	SALARY-NON BARGAINING	105,301.98
100.1520.51101	SALARY-NON BARG-OVERTIME	0.00
100.1520.51190	SALARY-SEASONAL	0.00
100.1520.51500	PERS	14,742.28
100.1520.51600	WORKER'S COMPENSATION	2,106.04
100.1520.51700	MEDICARE-CITY SHARE	1,526.88
100.1520.51710	HOSPITALIZATION INSURANCE	27,151.44
100.1520.51750	LIFE INSURANCE	210.00
100.1520.52000	TRAVEL,TRAINING AND EDUCATION	4,510.00
100.1520.53210	SERV.CNT.-COMPUTER SOFTWARE	25,000.00
100.1520.53300	SERV.FEES-PROFESSIONAL	18,990.00
100.1520.53520	CNT.MAINT-EQUIPMENT	300.00
100.1520.53540	CNT.MAINT-COMPUTER HARDWARE	4,000.00
100.1520.53800	PRINTING, FORMS AND PHOTOS	7,000.00
100.1520.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	40,000.00
100.1520.54200	SUPPLIES-OPERATING MATERIALS	2,500.00
100.1520.56000	MISCELLANEOUS OPERATING COSTS	0.00
100.1600.51100	SALARY-NON BARGAINING	126,506.81
100.1600.51101	SALARY-NON BARG-OVERTIME	2,070.00
100.1600.51500	PERS	18,000.75
100.1600.51600	WORKER'S COMPENSATION	2,571.54
100.1600.51700	MEDICARE-CITY SHARE	1,864.36
100.1600.51710	HOSPITALIZATION INSURANCE	35,910.00
100.1600.51750	LIFE INSURANCE	210.00
100.1600.52000	TRAVEL,TRAINING AND EDUCATION	2,000.00
100.1600.53114	UTILITIES-TELEPHONE	2,100.00
100.1600.53115	UTILITIES-CABLE	600.00
100.1600.53300	SERV.FEES-PROFESSIONAL	54,310.00
100.1600.53510	CNT.MAINT-VEHICLES	1,000.00
100.1600.53700	INSURANCES AND BONDING	200.00
100.1600.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	50.00
100.1600.54200	SUPPLIES-OPERATING MATERIALS	7,900.00
100.1600.54230	SUPPLIES-GASOLINE/DIESEL FUEL	600.00
100.1600.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	600.00

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100.1600.54500	SUPPLIES-OTHER EQUIPMENT	4,000.00
100.1600.54700	SUPPLIES-SMALL TOOLS	3,500.00
100.1700.51100	SALARY-NON BARGAINING	218,057.97
100.1700.51101	SALARY-NON BARG-OVERTIME	10,350.00
100.1700.51190	SALARY-SEASONAL	0.00
100.1700.51191	SALARY-SEASONAL OVERTIME	0.00
100.1700.51500	PERS	31,977.12
100.1700.51600	WORKER'S COMPENSATION	4,568.16
100.1700.51700	MEDICARE-CITY SHARE	3,311.92
100.1700.51710	HOSPITALIZATION INSURANCE	83,311.31
100.1700.51750	LIFE INSURANCE	443.80
100.1700.51900	UNEMPLOYMENT COMPENSATION	0.00
100.1700.52000	TRAVEL,TRAINING AND EDUCATION	5,000.00
100.1700.52010	MEMBERSHIPS AND DUES	650.00
100.1700.53114	UTILITIES-TELEPHONE	3,000.00
100.1700.53115	UTILITIES-CABLE	300.00
100.1700.53210	SRV. CNT.-COMPUTER SOFTWARE	0.00
100.1700.53300	SERV.FEES-PROFESSIONAL	0.00
100.1700.53310	SERV.FEES-ENGINEERING & DESIGN	30,000.00
100.1700.53510	CNT.MAINT-VEHICLES	1,500.00
100.1700.53520	CNT.MAINT-EQUIPMENT	6,900.00
100.1700.53700	INSURANCES AND BONDING	300.00
100.1700.54100	SUPPLIES-OFFICE	500.00
100.1700.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	400.00
100.1700.54200	SUPPLIES-OPERATING MATERIALS	2,250.00
100.1700.54230	SUPPLIES-GASOLINE/DIESEL FUEL	2,000.00
100.1700.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	1,000.00
100.1700.54500	SUPPLIES-OTHER EQUIPMENT	1,000.00
100.1700.56000	MISCELLANEOUS OPERATING COSTS	1,000.00
100.1800.51000	SALARY-ELECTED OFFICIALS	72,371.60
100.1800.51100	SALARY-NON BARGAINING	337,265.41
100.1800.51101	SALARY-NON BARG-OVERTIME	517.50
100.1800.51500	PERS	60,135.10
100.1800.51600	WORKER'S COMPENSATION	8,590.59
100.1800.51700	MEDICARE-CITY SHARE	6,228.30
100.1800.51710	HOSPITALIZATION INSURANCE	115,029.32
100.1800.51750	LIFE INSURANCE	662.90
100.1800.52000	TRAVEL,TRAINING AND EDUCATION	8,000.00
100.1800.52010	MEMBERSHIPS AND DUES	1,680.00
100.1800.53110	UTILITIES-ELECTRIC	4,000.00
100.1800.53111	UTILITIES-NATURAL GAS	900.00
100.1800.53113	UTILITIES-WATER AND SEWER	1,500.00
100.1800.53114	UTILITIES-TELEPHONE	3,400.00
100.1800.53210	SERV.CNT.-COMPUTER SOFTWARE	3,100.00
100.1800.53250	RENTS AND LEASES	3,000.00
100.1800.53300	SERV.FEES-PROFESSIONAL	16,000.00
100.1800.53340	SERV.FEES-ACTING JUDGES	2,000.00

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100.1800.53345	SERV.FEES-COURT APPT.ATTORNEYS	8,000.00
100.1800.53510	CNT.MAINT-VEHICLES	0.00
100.1800.53520	CNT.MAINT-EQUIPMENT	9,225.00
100.1800.53540	CNT.MAINT-COMPUTER HARDWARE	400.00
100.1800.53610	CNT.MAINT-BUILDINGS & STRUCTURES	4,000.00
100.1800.53700	INSURANCES AND BONDING	2,445.00
100.1800.53800	PRINTING, FORMS AND PHOTOS	3,000.00
100.1800.53810	LEGAL ADVERTISING	300.00
100.1800.54100	SUPPLIES-OFFICE	5,700.00
100.1800.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	18,000.00
100.1800.54200	SUPPLIES-OPERATING MATERIALS	10,000.00
100.1800.54230	SUPPLIES-GASOLINE/DIESEL FUEL	750.00
100.1800.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00
100.1800.56000	MISCELLANEOUS OPERATING COSTS	130.00
100.1800.56400	JURY AND WITNESS FEES	100.00
100.1800.57000	MACHINERY AND EQUIPMENT	0.00
100.1900.52010	MEMBERSHIPS AND DUES	1,111.00
100.1900.53050	UTILITIES-ELECTRIC-STREET LIGHTS	0.00
100.1900.53110	UTILITIES-ELECTRIC	14,500.00
100.1900.53111	UTILITIES-NATURAL GAS	3,300.00
100.1900.53113	UTILITIES-WATER AND SEWER	1,900.00
100.1900.53114	UTILITIES-TELEPHONE	7,700.00
100.1900.53250	RENTS AND LEASES	880.00
100.1900.53300	SERV.FEES-PROFESSIONAL	22,000.00
100.1900.53361	SERV.FEES-BOND COUNSEL	6,500.00
100.1900.53410	COUNTY-AUDITOR FEES	18,000.00
100.1900.53415	COUNTY-RECORDER FEES	200.00
100.1900.53417	COUNTY-FEMA-CITY SHARE	8,100.00
100.1900.53470	CNT.-SENIOR CENTER	0.00
100.1900.53480	CNT.-SCHOOLS	0.00
100.1900.53520	CNT.MAINT-EQUIPMENT	7,700.00
100.1900.53610	CNT.MAINT-BUILDINGS & STRUCTURES	6,035.00
100.1900.53620	CNT.MAINT-JANITORIAL	21,840.00
100.1900.53700	INSURANCES AND BONDING	6,650.00
100.1900.53800	PRINTING, FORMS AND PHOTOS	1,000.00
100.1900.53900	BANK SERVICING CHARGES	12,000.00
100.1900.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	3,400.00
100.1900.54200	SUPPLIES-OPERATING MATERIALS	6,000.00
100.1900.54900	SUPPLIES-CIVIL SERVICE	0.00
100.1900.56000	MISCELLANEOUS OPERATING COSTS	3,000.00
100.1900.56300	TAXES AND ASSESSMENTS	13,500.00
100.1900.56900	UNDEFINED CONTINGENCIES	17,000.00
100.1900.59000	REFUNDS-MISCELLANEOUS	300.00
100.2100.51130	SALARY-POLICE COMMAND	287,100.29
100.2100.51131	SALARY-POLICE COMMAND-OT	6,210.00
100.2100.51300	SALARY-PATROL OFFICERS	853,684.97
100.2100.51301	SALARY-PATROL OFFICERS-OT	42,000.00

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100.2100.51310	SALARY-DISPATCHERS	312,835.44
100.2100.51311	SALARY-DISPATCHERS-OT	7,350.00
100.2100.51500	PERS	41,063.44
100.2100.51530	POLICE PENSION	141,494.73
100.2100.51560	SOCIAL SECURITY	0.00
100.2100.51600	WORKER'S COMPENSATION	32,183.61
100.2100.51700	MEDICARE-CITY SHARE	21,883.12
100.2100.51710	HOSPITALIZATION INSURANCE	434,715.48
100.2100.51750	LIFE INSURANCE	2,240.00
100.2100.51900	UNEMPLOYMENT COMPENSATION	0.00
100.2100.52000	TRAVEL,TRAINING AND EDUCATION	18,150.00
100.2100.52010	MEMBERSHIPS AND DUES	27,060.00
100.2100.53110	UTILITIES-ELECTRIC	15,500.00
100.2100.53111	UTILITIES-NATURAL GAS	1,485.00
100.2100.53113	UTILITIES-WATER AND SEWER	2,000.00
100.2100.53114	UTILITIES-TELEPHONE	21,380.00
100.2100.53115	UTILITIES-CABLE	3,000.00
100.2100.53200	SERV.CNT.-COMMUNICATIONS	16,810.00
100.2100.53210	SERV.CNT.-COMPUTER SOFTWARE	225,223.00
100.2100.53230	SERV.CNT.-VEHICLE TOWING	1,600.00
100.2100.53300	SERV.FEES-PROFESSIONAL	28,475.00
100.2100.53510	CNT.MAINT-VEHICLES	1,000.00
100.2100.53520	CNT.MAINT-EQUIPMENT	10,800.00
100.2100.53530	CNT.MAINT-RADIOS/PHONES	26,280.00
100.2100.53540	CNT.MAINT-COMPUTER HARDWARE	8,300.00
100.2100.53610	CNT.MAINT-BUILDINGS & STRUCTURES	11,300.00
100.2100.53620	CNT.MAINT-JANITORIAL	18,350.00
100.2100.53700	INSURANCES AND BONDING	7,327.00
100.2100.53710	INSURANCES-CLAIMS DEDUCTIBLE	1,000.00
100.2100.53800	PRINTING, FORMS AND PHOTOS	750.00
100.2100.53810	LEGAL ADVERTISING	0.00
100.2100.54100	SUPPLIES-OFFICE	5,000.00
100.2100.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	500.00
100.2100.54200	SUPPLIES-OPERATING MATERIALS	15,660.00
100.2100.54230	SUPPLIES-GASOLINE/DIESEL FUEL	32,000.00
100.2100.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	5,500.00
100.2100.54500	SUPPLIES-OTHER EQUIPMENT	2,000.00
100.2100.54700	SUPPLIES-SMALL TOOLS	500.00
100.2100.54800	SUPPLIES-UNIFORMS	26,180.00
100.2100.56000	MISCELLANEOUS OPERATING COSTS	7,775.00
100.2100.56001	VAWA GRANT PASS THROUGH	0.00
100.2100.56700	BIKE PATROL EXPENSE	1,500.00
100.2100.57000	MACHINERY AND EQUIPMENT	0.00
100.2101.51100	SALARY-NON BARGAINING	30,677.40
100.2101.51500	PERS	4,294.84
100.2101.51600	WORKER'S COMPENSATION	613.55
100.2101.51700	MEDICARE-CITY SHARE	444.82

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100.2101.51710	HOSPITALIZATION INSURANCE	7,882.68
100.2101.51750	LIFE INSURANCE	35.00
100.2101.52000	TRAVEL,TRAINING AND EDUCATION	500.00
100.2101.53114	UTILITIES-TELEPHONE	1,050.00
100.2101.53210	SERV CNT.-COMPUTER SOFTWARE	0.00
100.2101.53380	SERV.FEES-NUISANCE MAINT. - NUISANCE MAINTENANCE	5,000.00
100.2101.53510	CNT.MAINT.-VEHICLES	0.00
100.2101.54100	SUPPLIES-OFFICE	100.00
100.2101.54230	SUPPLIES-GASOLINE/DIESEL FUEL	2,000.00
100.2101.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	1,000.00
100.2101.56000	MISCELLANEOUS OPERATING COSTS	500.00
100.2102.51300	SALARY-PATROL OFFICERS - POLICE/SRO	64,585.44
100.2102.51301	SALARY-PATROL OFFICERS-OVERTIME - POLICE/SRO	2,730.00
100.2102.51320	SALARY-PATROL OFFICERS- DARE	0.00
100.2102.51530	POLICE PENSION - POLICE/SRO	13,126.51
100.2102.51600	WORKER'S COMPENSATION - POLICE/SRO	1,346.31
100.2102.51700	MEDICARE-CITY SHARE - POLICE/SRO	976.07
100.2102.51710	HOSPITALIZATION INSURANCE - POLICE/SRO	27,151.44
100.2102.51750	LIFE INSURANCE - POLICE/SRO	210.00
100.2102.51900	UNEMPLOYMENT COMPENSATION - POLICE/SRO	0.00
100.2102.52000	TRAVEL,TRAINING AND EDUCATION - POLICE/SRO	10,750.00
100.2102.52010	MEMBERSHIPS AND DUES - POLICE/SRO	0.00
100.2102.53114	UTILITIES-TELEPHONE - POLICE/SRO	1,500.00
100.2102.53120	SALARY-PATROL OFFICERS-DARE	0.00
100.2102.53300	SERV.FEES-PROFESSIONAL - POLICE/SRO	150.00
100.2102.53365	SERV. FEES-DARE PROGRAM - POLICE/SRO	5,250.00
100.2102.53510	CNT.MAINT.-VEHICLES - POLICE/SRO	0.00
100.2102.54100	SUPPLIES-OFFICE - POLICE/SRO	0.00
100.2102.54200	SUPPLIES-OPERATING MATERIALS - POLICE/SRO	3,670.00
100.2102.54230	SUPPLIES- GASOLINE/DIESEL FUEL - POLICE/SRO	1,500.00
100.2102.54300	SUPPLIES-VEHICLE PARTS/SUPPLY - POLICE/SRO	0.00
100.2102.54500	SUPPLIES-OTHER EQUIPMENT - POLICE/SRO	500.00
100.2102.54800	SUPPLIES-UNIFORMS - POLICE/SRO	850.00
100.2102.56000	MISCELLANEOUS OPERATING COSTS - POLICE/SRO	2,500.00
100.2102.57000	MACHINERY AND EQUIPMENT - POLICE/SRO	1,500.00
100.2103.51300	SALARY-PATROL OFFICERS - POLICE/K-9	65,340.44
100.2103.51301	SALARY-PATROL OFFICERS-OVERTIME - POLICE/K-9	2,310.00
100.2103.51530	POLICE PENSION - POLICE/K-9	13,191.84

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100.2103.51600	WORKER'S COMPENSATION - POLICE/K-9	1,353.01
100.2103.51700	MEDICARE-CITY SHARE - POLICE/K-9	980.93
100.2103.51710	HOSPITALIZATION INSURANCE - POLICE/K-9	27,151.44
100.2103.51750	LIFE INSURANCE - POLICE/K-9	280.00
100.2103.51900	UNEMPLOYMENT COMPENSATION - POLICE/K-9	0.00
100.2103.52000	TRAVEL,TRAINING AND EDUCATION - POLICE/K-9	4,800.00
100.2103.52010	MEMBERSHIPS AND DUES - POLICE/K-9	210.00
100.2103.53114	UTILITIES-TELEPHONE - POLICE/K-9	1,500.00
100.2103.53300	SERV.FEES-PROFESSIONAL - POLICE/K-9	2,000.00
100.2103.53510	CNT.MAINT.-VEHICLES - POLICE/K-9	300.00
100.2103.54200	SUPPLIES-OPERATING MATERIALS - POLICE/K-9	950.00
100.2103.54230	SUPPLIES- GASOLINE/DIESEL FUEL - POLICE/K-9	4,000.00
100.2103.54300	SUPPLIES-VEHICLE PARTS/SUPPLY - POLICE/K-9	800.00
100.2103.54500	SUPPLIES-OTHER EQUIPMENT - POLICE/K-9	500.00
100.2103.54800	SUPPLIES-UNIFORMS - POLICE/K-9	1,250.00
100.2103.56000	MISCELLANEOUS OPERATING COSTS - POLICE/K-9	550.00
100.2103.56010	POLICE - POLICE/K-9	0.00
100.2103.57000	MACHINERY AND EQUIPMENT - POLICE/K-9	1,500.00
100.2200.51100	SALARY-NON BARGAINING	179,982.60
100.2200.51101	SALARY-NON BARG-OVERTIME	0.00
100.2200.51400	SALARY-FIRE FULLTIME	607,954.37
100.2200.51401	SALARY-FIRE FULLTIME-OT	24,150.00
100.2200.51410	SALARY-FIREMEN PARTTIME	286,695.00
100.2200.51411	SALARY - FIREFIGHTER IN TRAINING	1,552.50
100.2200.51412	SALARY-ADJUNCT - ADJUNCT	5,175.00
100.2200.51413	SALARY - FIRE PARTTIME-OVERTIME	0.00
100.2200.51420	SALARY-EMT PARTTIME	0.00
100.2200.51500	PERS	941.85
100.2200.51540	FIRE PENSION	147,050.87
100.2200.51560	SOCIAL SECURITY	17,775.09
100.2200.51600	WORKER'S COMPENSATION	22,110.19
100.2200.51700	MEDICARE-CITY SHARE	16,029.89
100.2200.51710	HOSPITALIZATION INSURANCE	241,735.56
100.2200.51750	LIFE INSURANCE	920.00
100.2200.51760	A.D.& D.INSURANCE-PT FIRE	0.00
100.2200.51900	UNEMPLOYMENT COMPENSATION	0.00
100.2200.52000	TRAVEL,TRAINING AND EDUCATION	17,000.00
100.2200.52010	MEMBERSHIPS AND DUES	850.00
100.2200.53110	UTILITIES-ELECTRIC	29,325.00
100.2200.53111	UTILITIES-NATURAL GAS	1,200.00
100.2200.53113	UTILITIES-WATER AND SEWER	6,500.00
100.2200.53114	UTILITIES-TELEPHONE	6,040.00

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100.2200.53115	UTILITIES-CABLE	1,200.00
100.2200.53200	SERV.CNT.-COMMUNICATIONS	25,000.00
100.2200.53300	SERV.FEES-PROFESSIONAL	25,900.00
100.2200.53510	CNT.MAINT-VEHICLES	8,500.00
100.2200.53520	CNT.MAINT-EQUIPMENT	13,000.00
100.2200.53610	CNT.MAINT-BUILDINGS & STRUCTURES	14,300.00
100.2200.53700	INSURANCES AND BONDING	15,527.00
100.2200.53710	INSURANCES-CLAIMS DEDUCTIBLE	1,000.00
100.2200.54100	SUPPLIES-OFFICE	1,500.00
100.2200.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	200.00
100.2200.54200	SUPPLIES-OPERATING MATERIALS	2,500.00
100.2200.54220	SUPPLIES-FIRE PREVENTION	4,000.00
100.2200.54230	SUPPLIES-GASOLINE/DIESEL FUEL	22,600.00
100.2200.54240	SUPPLIES-CHEMICALS	10,500.00
100.2200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	5,000.00
100.2200.54500	SUPPLIES-OTHER EQUIPMENT	3,000.00
100.2200.54700	SUPPLIES-SMALL TOOLS	2,500.00
100.2200.54800	SUPPLIES-UNIFORMS	15,000.00
100.2200.57000	MACHINERY AND EQUIPMENT	0.00
100.4700.51190	SALARY-SEASONAL	9,315.00
100.4700.51200	SALARY-AFSCME	66,552.16
100.4700.51201	SALARY-AFSCME-OVERTIME	6,210.00
100.4700.51500	PERS	11,490.80
100.4700.51600	WORKER'S COMPENSATION	1,641.54
100.4700.51700	MEDICARE-CITY SHARE	1,190.12
100.4700.51710	HOSPITALIZATION INSURANCE	26,275.68
100.4700.51750	LIFE INSURANCE	250.00
100.4700.52010	MEMBERSHIPS AND DUES	120.00
100.4700.53110	UTILITIES-ELECTRIC	3,200.00
100.4700.53111	UTILITIES-NATURAL GAS	1,200.00
100.4700.53113	UTILITIES-WATER AND SEWER	500.00
100.4700.53114	UTILITIES-TELEPHONE	1,500.00
100.4700.53300	SERV.FEES-PROFESSIONAL	1,000.00
100.4700.53400	CONTRACT SERVICES	4,300.00
100.4700.53510	CNT.MAINT-VEHICLES	1,200.00
100.4700.53520	CNT.MAINT-EQUIPMENT	750.00
100.4700.53700	INSURANCES AND BONDING	950.00
100.4700.54200	SUPPLIES-OPERATING MATERIALS	3,500.00
100.4700.54230	SUPPLIES-GASOLINE/DIESEL FUEL	6,500.00
100.4700.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	1,200.00
100.4700.54500	SUPPLIES-OTHER EQUIPMENT	1,000.00
100.4700.54700	SUPPLIES-SMALL TOOLS	0.00
100.4700.54800	SUPPLIES-UNIFORMS	750.00
100.5130.51200	SALARY-AFSCME	65,847.55
100.5130.51201	SALARY-AFSCME-OVERTIME	1,035.00
100.5130.51500	PERS	9,363.56
100.5130.51600	WORKER'S COMPENSATION	1,337.65

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100.5130.51700	MEDICARE-CITY SHARE	969.80
100.5130.51710	HOSPITALIZATION INSURANCE	16,290.96
100.5130.51750	LIFE INSURANCE	100.00
100.5130.53114	UTILITIES-TELEPHONE	700.00
100.5130.53115	UTILITIES-CABLE	75.00
100.5130.53250	RENTS AND LEASES	1,120.00
100.5130.53300	SERV.FEES-PROFESSIONAL	600.00
100.5130.53510	CNT.MAINT-VEHICLES	500.00
100.5130.53520	CNT.MAINT-EQUIPMENT	200.00
100.5130.53610	CNT.MAINT-BUILDINGS & STRUCTURES	500.00
100.5130.54200	SUPPLIES-OPERATING MATERIALS	6,000.00
100.5130.54230	SUPPLIES-GASOLINE/DIESEL FUEL	3,750.00
100.5130.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	750.00
100.5130.54500	SUPPLIES-OTHER EQUIPMENT	250.00
100.5130.54700	SUPPLIES-SMALL TOOLS	1,000.00
100.5130.54800	SUPPLIES-UNIFORMS	1,260.00
100.5130.56000	MISCELLANEOUS OPERATING COSTS	150.00
100.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	63,170.00
100.9800.59130	REIMB.-SHARED LABOR EXPENSES-TWP	10,000.00
100.9900.59401	TR-TO 101 GENERAL RES.BAL.FUND	0.00
100.9900.59450	TR-TO 200 STREET (SCMR) FUND	0.00
100.9900.59470	TR-TO 170 MUN.IN.TAX FUND	0.00
100.9900.59535	TR-TO 288 JUSTICE REINV.INCENTIVE GR.FD.	0.00
100.9900.59540	TR-TO 123 SPECIAL EVENTS FUND	11,000.00
100.9900.59550	TR-TO 130 ECON.DEV.FUND	45,000.00
100.9900.59555	TR-TO 295 EMPLOYEE BENEFITS FUND	3,136.00
100.9900.59615	TR-TO 400 CIP FUND	0.00
100.9900.59880	TR-TO 600 CENTRAL GARAGE ROTARY FUND	25,000.00
Fund: 100	GENERAL FUND	8,558,925.33
101.1900.53380	SERV. FEES - NUISANCE MAINT.	0.00
101.1900.56000	MISCELLANEOUS OPERATING COSTS	0.00
Fund: 101	GENERAL RESERVE BALANCE FUND	0.00
123.1900.53400	CONTRACT SERVICES	10,000.00
Fund: 123	SPECIAL EVENTS FUND	10,000.00
130.3500.53300	SERV.FEES-PROFESSIONAL	45,000.00
130.3500.56300	TAXES AND ASSESSMENTS	0.00
130.3500.59000	REFUNDS-MISCELLANEOUS	0.00
Fund: 130	ECONOMIC DEVELOPMENT FUND	45,000.00
147.9400.56000	MISCELLANEOUS OPERATING COSTS	500.00
147.9900.59400	TR-TO 100 GENERAL FUND	2,500.00
Fund: 147	UNCLAIMED MONIES FUND	3,000.00

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170.1510.51100	SALARY-NON BARGAINING	64,784.62
170.1510.51101	SALARY-NON BARG-OVERTIME	0.00
170.1510.51190	SALARY-SEASONAL	0.00
170.1510.51500	PERS	9,069.85
170.1510.51600	WORKER'S COMPENSATION	1,295.69
170.1510.51700	MEDICARE-CITY SHARE	939.38
170.1510.51710	HOSPITALIZATION INSURANCE	18,100.92
170.1510.51750	LIFE INSURANCE	210.00
170.1510.52000	TRAVEL,TRAINING AND EDUCATION	240.00
170.1510.52010	MEMBERSHIPS AND DUES	40.00
170.1510.53114	UTILITIES-TELEPHONE	144.00
170.1510.53210	SERV.CNT.-COMPUTER SOFTWARE	8,453.00
170.1510.53300	SERV.FEES-PROFESSIONAL	3,150.00
170.1510.53421	3% RETAINER FEE	60,000.00
170.1510.53520	CNT.MAINT-EQUIPMENT	600.00
170.1510.53800	PRINTING, FORMS AND PHOTOS	4,080.00
170.1510.54100	SUPPLIES-OFFICE	1,000.00
170.1510.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	5,000.00
170.1510.57000	MACHINERY AND EQUIPMENT	0.00
170.1510.57200	BUILDINGS AND IMPROVEMENTS	0.00
170.1510.59010	REFUNDS-INCOME TAX	199,000.00
170.9900.59410	TR-TO 100 GENERAL FUND (INC.TAX)	2,600,000.00
170.9900.59510	TR-TO 220 RECREATION FD.(INC.TAX)	650,000.00
170.9900.59610	TR-TO 400 CIP FUND (INC TAX)	1,300,000.00
Fund: 170	MUNICIPAL INCOME TAX FUND	4,926,107.46
180.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	135,810.00
180.9900.59400	TR-TO 100 GENERAL FUND	390,000.00
Fund: 180	KWH TAX COLLECTION FUND (GF)	525,810.00
195.1800.53412	COUNTY-LAW LIBRARY	7,500.00
195.9900.59400	TR-TO 100 GENERAL FUND	7,500.00
Fund: 195	LAW LIBRARY FUND	15,000.00
200.5100.51100	SALARY-NON BARGAINING	110,654.75
200.5100.51101	SALARY-NON BARG-OVERTIME	1,035.00
200.5100.51200	SALARY-AFSCME	100,262.85
200.5100.51201	SALARY-AFSCME-OVERTIME	7,245.00
200.5100.51500	PERS	29,514.07
200.5100.51600	WORKER'S COMPENSATION	4,383.95
200.5100.51700	MEDICARE-CITY SHARE	3,178.37
200.5100.51710	HOSPITALIZATION INSURANCE	65,537.25
200.5100.51750	LIFE INSURANCE	296.30
200.5100.52000	TRAVEL,TRAINING AND EDUCATION	2,300.00
200.5100.53110	UTILITIES-ELECTRIC	5,690.00
200.5100.53111	UTILITIES-NATURAL GAS	1,400.00
200.5100.53113	UTILITIES-WATER AND SEWER	290.00

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200.5100.53114	UTILITIES-TELEPHONE	3,190.00
200.5100.53115	UTILITIES-CABLE	75.00
200.5100.53250	RENTS AND LEASES	1,000.00
200.5100.53300	SERV.FEES-PROFESSIONAL	11,000.00
200.5100.53510	CNT.MAINT-VEHICLES	5,500.00
200.5100.53520	CNT.MAINT-EQUIPMENT	2,350.00
200.5100.53610	CNT.MAINT-BUILDINGS & STRUCTURES	3,450.00
200.5100.53630	CNT.MAINT-ROAD STRIPING	2,500.00
200.5100.53700	INSURANCES AND BONDING	4,500.00
200.5100.53710	INSURANCES-CLAIMS DEDUCTIBLE	500.00
200.5100.54100	SUPPLIES-OFFICE	640.00
200.5100.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	100.00
200.5100.54200	SUPPLIES-OPERATING MATERIALS	62,300.00
200.5100.54230	SUPPLIES-GASOLINE/DIESEL FUEL	32,800.00
200.5100.54250	SUPPLIES-SIGNS & SIGNALS	15,000.00
200.5100.54260	SUPPLIES-ICE & SNOW CONTROL	10,000.00
200.5100.54270	SUPPLIES-STREET MATERIALS	8,700.00
200.5100.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00
200.5100.54500	SUPPLIES-OTHER EQUIPMENT	2,500.00
200.5100.54700	SUPPLIES-SMALL TOOLS	2,000.00
200.5100.54800	SUPPLIES-UNIFORMS	1,640.00
200.5100.56000	MISCELLANEOUS OPERATING COSTS	1,350.00
200.5100.57000	MACHINERY AND EQUIPMENT	500.00
200.5100.59000	REFUNDS-MISCELLANEOUS	100.00
200.5100.59130	REIMB.-SHARED LABOR EXPENSES	30,000.00
200.5110.51200	SALARY-AFSCME	17,595.00
200.5110.51201	SALARY-AFSCME-OVERTIME	20,700.00
200.5110.52000	TRAVEL,TRAINING AND EDUCATION	500.00
200.5110.53300	SERV.FEES-PROFESSIONAL	18,000.00
200.5110.54200	SUPPLIES-OPERATING MATERIALS	4,100.00
200.5110.54260	SUPPLIES-ICE & SNOW CONTROL	67,450.00
200.5110.54270	SUPPLIES-STREET MATERIALS - SERVICE/ICE & SNOW REMOVAL	0.00
200.5110.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	2,400.00
200.5110.54500	SUPPLIES-OTHER EQUIPMENT	6,500.00
200.5110.59130	REIMB.-SHARED LABOR EXPENSES	7,000.00
200.5120.51200	SALARY-AFSCME	10,350.00
200.5120.51201	SALARY-AFSCME-OVERTIME	1,552.50
200.5120.53300	SERV.FEES-PROFESSIONAL	10,000.00
200.5120.54200	SUPPLIES-OPERATING MATERIALS	5,000.00
200.5120.59130	REIMB.-SHARED LABOR EXPENSES	500.00
Fund: 200	STREET CONST.MAINT.&REPAIR FD	705,130.04

201.5100.53300	SERV.FEES-PROFESSIONAL	30,000.00
201.5100.54200	SUPPLIES-OPERATING MATERIALS	32,200.00
201.5100.54270	SUPPLIES-STREET MATERIALS	6,000.00
Fund: 201	STATE HIGHWAY IMPROVEMENT FUND	68,200.00

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202.5100.53300	SERV.FEES-PROFESSIONAL	25,000.00
Fund: 202	MUNI.(50%)MOTOR VEH.LIC.TAS FD	25,000.00
203.5100.53630	CNT.MAINT-ROAD STRIPING	130,000.00
203.5100.54270	SUPPLIES-STREET MATERIALS	34,000.00
203.5100.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	10,000.00
203.9900.59540	TR-TO 310 SA BOND RETIREMENT FUND	0.00
Fund: 203	MUNI.(100%)MOTOR VEH.LIC.TASFD	174,000.00
204.5100.54260	SUPPLIES-ICE & SNOW CONTROL	28,000.00
204.5100.54270	SUPPLIES-STREET MATERIALS	4,000.00
Fund: 204	CO VEH LIC PERMISSIVE TAX FUND	32,000.00
210.2200.52000	TRAVEL,TRAINING AND EDUCATION	18,700.00
210.2200.53300	SERV.FEES-PROFESSIONAL	57,600.00
210.2200.53430	CNT.-TOWNSHIPS-EMS REVENUES	55,000.00
210.2200.53510	CNT.MAINT-VEHICLES	5,000.00
210.2200.53520	CNT.MAINT-EQUIPMENT	13,200.00
210.2200.54200	SUPPLIES-OPERATING MATERIALS	43,450.00
210.2200.54225	SUPPLIES-EMS DURABLE EQUIPMENT	6,500.00
210.2200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	4,000.00
210.2200.57000	MACHINERY AND EQUIPMENT	7,500.00
210.2200.59000	REFUNDS-MISCELLANEOUS	2,000.00
210.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	205,000.00
210.9900.59620	TR-TO 242 FIRE EQUIP.FUND	31,680.00
Fund: 210	EMS TRANSPORT SERVICE FUND	449,630.00
220.4100.51100	SALARY-NON BARGAINING	133,212.20
220.4100.51500	PERS	12,699.71
220.4100.51600	WORKER'S COMPENSATION	2,664.24
220.4100.51700	MEDICARE-CITY SHARE	1,931.58
220.4100.51710	HOSPITALIZATION INSURANCE	27,151.44
220.4100.51750	LIFE INSURANCE	70.00
220.4100.52000	TRAVEL,TRAINING AND EDUCATION	500.00
220.4100.52010	MEMBERSHIPS AND DUES	200.00
220.4100.53114	UTILITIES-TELEPHONE	1,600.00
220.4100.53115	UTILITIES-CABLE	300.00
220.4100.53300	SERV.FEES-PROFESSIONAL	1,500.00
220.4100.53700	INSURANCES AND BONDING	75.00
220.4100.54100	SUPPLIES-OFFICE	250.00
220.4100.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	150.00
220.4100.54200	SUPPLIES-OPERATING MATERIALS	400.00
220.4100.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00
220.4100.56000	MISCELLANEOUS OPERATING COSTS	0.00
220.4100.56900	UNDEFINED CONTINGENCIES	2,000.00
220.4100.57000	MACHINERY AND EQUIPMENT	500.00

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220.4200.51100	SALARY-NON BARGAINING	246,323.82
220.4200.51191	SALARY-SEASONAL-OVERTIME	0.00
220.4200.51200	SALARY-AFSCME	0.00
220.4200.51201	SALARY-AFSCME-OVERTIME	0.00
220.4200.51500	PERS	30,033.34
220.4200.51600	WORKER'S COMPENSATION	4,926.48
220.4200.51700	MEDICARE-CITY SHARE	3,571.70
220.4200.51710	HOSPITALIZATION INSURANCE	33,807.96
220.4200.51750	LIFE INSURANCE	1,120.00
220.4200.52000	TRAVEL,TRAINING AND EDUCATION	0.00
220.4200.52010	MEMBERSHIPS AND DUES	300.00
220.4200.53110	UTILITIES-ELECTRIC	7,200.00
220.4200.53113	UTILITIES-WATER AND SEWER	1,200.00
220.4200.53114	UTILITIES-TELEPHONE	4,000.00
220.4200.53300	SERV.FEES-PROFESSIONAL	3,000.00
220.4200.53510	CNT.MAINT-VEHICLES	1,000.00
220.4200.53520	CNT.MAINT-EQUIPMENT	2,000.00
220.4200.53600	CNT.MAINT-CITY PROPERTY	1,500.00
220.4200.53700	INSURANCES AND BONDING	950.00
220.4200.53800	PRINTING, FORMS AND PHOTOS	1,000.00
220.4200.53900	BANK SERVICING CHARGES	5,000.00
220.4200.54200	SUPPLIES-OPERATING MATERIALS	25,500.00
220.4200.54210	SUPPLIES-CONCESSIONS-GENERAL	18,500.00
220.4200.54211	SUPPLIES-GOLF-RETAIL	4,000.00
220.4200.54215	SUPPLIES-CONCESSIONS-BEER	13,500.00
220.4200.54230	SUPPLIES-GASOLINE/DIESEL FUEL	11,500.00
220.4200.54240	SUPPLIES-CHEMICALS	23,000.00
220.4200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	2,500.00
220.4200.54500	SUPPLIES-OTHER EQUIPMENT	2,000.00
220.4200.54800	SUPPLIES-UNIFORMS	550.00
220.4200.56100	STATE SALES TAX - GOLF	5,000.00
220.4200.57000	MACHINERY AND EQUIPMENT	34,500.00
220.4200.57200	BUILDINGS AND IMPROVEMENTS	10,000.00
220.4200.59000	REFUNDS-MISCELLANEOUS	2,000.00
220.4300.51190	SALARY-SEASONAL	96,255.00
220.4300.51500	PERS	13,475.70
220.4300.51600	WORKER'S COMPENSATION	1,925.10
220.4300.51700	MEDICARE-CITY SHARE	1,395.70
220.4300.52000	TRAVEL,TRAINING AND EDUCATION	500.00
220.4300.53110	UTILITIES-ELECTRIC	11,000.00
220.4300.53111	UTILITIES-NATURAL GAS	11,500.00
220.4300.53113	UTILITIES-WATER AND SEWER	6,000.00
220.4300.53114	UTILITIES-TELEPHONE	2,000.00
220.4300.53300	SERV.FEES-PROFESSIONAL	1,000.00
220.4300.53520	CNT.MAINT-EQUIPMENT	1,000.00
220.4300.53610	CNT.MAINT-BUILDINGS & STRUCTURES	1,000.00
220.4300.53700	INSURANCES AND BONDING	50.00

220.4300.54200	SUPPLIES-OPERATING MATERIALS	11,000.00
220.4300.54210	SUPPLIES-CONCESSIONS - POOL	14,000.00
220.4300.54240	SUPPLIES-CHEMICALS	13,000.00
220.4300.56100	STATE SALES TAX - POOL	2,200.00
220.4300.57000	MACHINERY AND EQUIPMENT	0.00
220.4300.59000	REFUNDS-MISCELLANEOUS	0.00
220.4400.51190	SALARY-SEASONAL	31,050.00
220.4400.51191	SALARY-SEASONAL-OVERTIME	517.50
220.4400.51200	SALARY-AFSCME	151,146.23
220.4400.51201	SALARY-AFSCME-OVERTIME	12,420.00
220.4400.51500	PERS	27,318.72
220.4400.51600	WORKER'S COMPENSATION	3,902.67
220.4400.51700	MEDICARE-CITY SHARE	2,829.44
220.4400.51710	HOSPITALIZATION INSURANCE	45,252.36
220.4400.51750	LIFE INSURANCE	340.00
220.4400.51900	UNEMPLOYMENT COMPENSATION	0.00
220.4400.52000	TRAVEL,TRAINING AND EDUCATION	400.00
220.4400.53110	UTILITIES-ELECTRIC	22,000.00
220.4400.53111	UTILITIES-NATURAL GAS	3,000.00
220.4400.53113	UTILITIES-WATER AND SEWER	3,500.00
220.4400.53114	UTILITIES-TELEPHONE	1,500.00
220.4400.53300	SERV.FEES-PROFESSIONAL	4,500.00
220.4400.53400	CONTRACT SERVICES	10,300.00
220.4400.53450	CNT.-REFEREES & UMPIRES	5,000.00
220.4400.53451	CNT.-INSTRUCTORS & SUBSIDIES	6,000.00
220.4400.53510	CNT.MAINT-VEHICLES	0.00
220.4400.53520	CNT.MAINT-EQUIPMENT	2,000.00
220.4400.53700	INSURANCES AND BONDING	13,500.00
220.4400.53900	BANK SERVICING CHARGES	1,400.00
220.4400.54200	SUPPLIES-OPERATING MATERIALS	79,500.00
220.4400.54230	SUPPLIES-GASOLINE/DIESEL FUEL	16,500.00
220.4400.54240	SUPPLIES-CHEMICALS	1,500.00
220.4400.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	3,200.00
220.4400.54500	SUPPLIES-OTHER EQUIPMENT	3,500.00
220.4400.54800	SUPPLIES-UNIFORMS	2,200.00
220.4400.56000	MISCELLANEOUS OPERATING COSTS	180.00
220.4400.57000	MACHINERY AND EQUIPMENT	30,000.00
220.4400.57200	BUILDINGS AND IMPROVEMENTS	5,000.00
220.4400.59000	REFUNDS-MISCELLANEOUS	12,500.00
Fund: 220	RECREATION FUND	1,373,945.89

221.4300.51100	SALARY-NON BARGAINING	0.00
221.4300.51500	PERS	0.00
221.4300.51600	WORKER'S COMPENSATION	0.00
221.4300.51700	MEDICARE-CITY SHARE	0.00
221.4300.53310	SERVICE FEES-ENG & DESIGN	0.00
221.4300.53361	SERVICE FEES-BOND COUNSEL	0.00

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221.4300.53365	SERV.FEES-BOND ISSUANCE COSTS	0.00
221.4300.53410	COUNTY-AUDITOR FEES-AQUATIC CENTER	7,000.00
221.4300.56000	MISCELLANEOUS OPERATING COSTS	0.00
221.4300.57000	MACHINERY AND EQUIPMENT	20,000.00
221.4300.57200	BUILDINGS AND IMPROVEMENTS	24,500.00
221.4300.58000	PRINCIPAL PAYMENT-BONDS GO	0.00
221.4300.58050	PRINCIPAL PAYMENT-BONDS-REVENUE	0.00
221.4300.58100	PRINCIPAL PAYMENT-NOTES-GO	0.00
221.4300.58500	INTEREST PAYMENT-BONDS-GO	0.00
221.4300.58550	INTEREST PAYMENT-BONDS-REVENUE	0.00
221.4300.58600	INTEREST PAYMENT-NOTES-GO	0.00
221.4300.59300	TRANSFERS-TO ALL FUNDS	344,140.00
Fund: 221	NAPOLEON AQUATIC CENTER	395,640.00
222.8300.53361	SERVICE FEES-BOND COUNSEL	0.00
222.8300.53365	SERV.FEES-BOND ISSUANCE COSTS	0.00
222.8300.58100	PRINCIPAL PAYMENT-NOTES	0.00
222.8300.58600	INTEREST PAYMENT-NOTES	0.00
Fund: 222	NAP AQUATIC CTR RESERVE FUND	0.00
223.8300.53361	SERVICE FEES-BOND COUNSEL	0.00
223.8300.53365	SERV.FEES-BOND ISSUANCE COSTS	0.00
223.8300.58000	PRINCIPAL PAYMENT-BONDS	175,000.00
223.8300.58500	INTEREST PAYMENT-BONDS	55,140.00
Fund: 223	NAP AQUATIC CTR DEBT RES FUND	230,140.00
224.4400.53300	SERVICE FEES-PROFESSIONAL	0.00
224.4400.53400	CONTRACT SERVICES	0.00
224.4400.53500	CONTRACT MAINTENANCE-REPAIRS	0.00
224.4400.54200	SUPPLIES-OPERATING MATERIALS	0.00
224.4400.56000	MISCELLANEOUS OPERATING COSTS	0.00
Fund: 224	SHELTER HOUSE FACILITY REPAIR	0.00
227.4700.54200	SUPPLIES-OPERATING MATERIALS	6,500.00
227.4700.57000	MACHINERY AND EQUIPMENT	0.00
227.4700.57200	BUILDINGS AND IMPROVEMENTS	0.00
Fund: 227	CEMETERY TRUST FUND	6,500.00
240.3800.53320	SERV.FEES-TOURIST BUREAU	50,000.00
240.9900.59400	TR-TO 100 GENERAL FUND	50,000.00
Fund: 240	HOTEL/MOTEL TAX FUND	100,000.00
242.2200.57000	MACHINERY AND EQUIPMENT	124,400.00
242.2200.57200	BUILDINGS AND IMPROVEMENTS	7,500.00
242.2200.59000	REFUNDS-MISCELLANEOUS	0.00
Fund: 242	FIRE EQUIPMENT FUND	131,900.00

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243.1900.59030	REFUNDS-FIRE LOSS CLAIMS	31,000.00
Fund: 243	FIRE LOSS CLAIMS FUND	31,000.00
250.1300.57000	MACHINERY AND EQUIPMENT	0.00
250.1300.59001	REIMBURSEMENT - FED. GRANTS - COVID 19 EXPENSES	0.00
Fund: 250	LOCAL CORONAVIRUS RELIEF FUND	0.00
252.1300.57000	MACHINERY AND EQUIPMENT	10,000.00
252.1300.59001	REIMBURSEMENT - FED. GRANTS - A.R.P.A. EXPENSES	0.00
Fund: 252	AMERICAN RESCUE PLAN ACT	10,000.00
253.2100.53441	PREVENTION & EDUCATION	1,700.00
Fund: 253	ONEOHIO FUND	1,700.00
261.3300.53490	CNT-GRANT SERV. MVPLN	34,000.00
Fund: 261	CDBG PROGRAM INCOME FUND	34,000.00
270.1800.53441	CNT.-ENFORCEMENT & EDUCATION	25,000.00
Fund: 270	INDIGENT DRIV. ALCOHOL FUND	25,000.00
271.2100.51131	SALARY-POLICE COMMAND-OT	0.00
271.2100.51301	SALARY-PATROL OFFICERS-OT	0.00
271.2100.52000	TRAVEL,TRAINING AND EDUCATION	400.00
271.2100.53441	CNT.-ENFORCEMENT & EDUCATION	1,300.00
271.2100.57000	MACHINERY AND EQUIPMENT	100.00
Fund: 271	LAW ENFORCEMENT & ED. FUND	1,800.00
272.1800.53540	CNT.MAINT-COMPUTER HARDWARE	10,000.00
272.1800.57000	MACHINERY AND EQUIPMENT	28,000.00
272.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	10,000.00
Fund: 272	COURT COMPUTERIZATION FUND	48,000.00
273.2100.56000	MISCELLANEOUS OPERATING COSTS	500.00
273.2100.57000	MACHINERY AND EQUIPMENT	500.00
Fund: 273	LAW ENFORCEMENT TRUST FUND	1,000.00
274.2100.51131	SALARY-POLICE COMMAND-OT	0.00
274.2100.51301	SALARY-PATROL OFFICERS-OT	0.00
274.2100.56000	MISCELLANEOUS OPERATING COSTS	1,000.00
274.2100.57000	MACHINERY AND EQUIPMENT	1,000.00
Fund: 274	MANDATORY DRUG FINE FUND	2,000.00
275.1800.51710	HOSPITALIZATION INSURANCE	0.00
275.1800.52000	TRAVEL,TRAINING AND EDUCATION	0.00
275.1800.53300	SERV.FEES-PROFESSIONAL	0.00
275.1800.56000	MISCELLANEOUS OPERATING COSTS	0.00

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275.1810.51100	SALARY-NON BARGAINING	0.00
275.1810.51500	PERS	0.00
275.1810.51710	HOSPITALIZATION INSURANCE	0.00
275.1810.52000	TRAVEL,TRAINING AND EDUCATION	500.00
275.1810.53300	SERV.FEES-PROFESSIONAL	0.00
275.1810.53390	SERV. FEES	0.00
275.1810.56000	MISCELLANEOUS OPERATING COSTS	500.00
275.1810.57000	MACHINERY AND EQUIPMENT	0.00
Fund: 275	MUNICIPAL PROBATION SERV. FUND	1,000.00
277.1810.51100	SALARY-NON BARGAINING	0.00
277.1810.51500	PERS	0.00
277.1810.51600	WORKER'S COMPENSATION	0.00
277.1810.51700	MEDICARE-CITY SHARE	0.00
277.1810.51710	HOSPITALIZATION INSURANCE	0.00
277.1810.51750	LIFE INSURANCE	0.00
277.1810.59300	TRANSFERS-TO ALL FUNDS	0.00
277.2017.51700	MEDICARE-CITY SHARE	0.00
277.2019.51100	SALARY-NON BARGAINING	0.00
277.2019.51500	PERS	0.00
277.2019.51600	WORKER'S COMPENSATION	0.00
277.2019.51700	MEDICARE-CITY SHARE	0.00
277.2019.51710	HOSPITALIZATION INSURANCE	0.00
277.2019.51750	LIFE INSURANCE	0.00
277.2020.51100	SALARY-NON BARGAINING	0.00
277.2020.51500	PERS	0.00
277.2020.51600	WORKER'S COMPENSATION	0.00
277.2020.51700	MEDICARE-CITY SHARE	0.00
277.2020.51710	HOSPITALIZATION INSURANCE	0.00
277.2020.51750	LIFE INSURANCE	0.00
277.2021.51100	SALARY-NON BARGAINING	24,819.30
277.2021.51500	PERS	1,042.41
277.2021.51600	WORKER'S COMPENSATION	496.39
277.2021.51700	MEDICARE-CITY SHARE	359.88
277.2021.51710	HOSPITALIZATION INSURANCE	8,758.56
277.2021.51750	LIFE INSURANCE	70.00
277.2021.59300	TRANSFERS-TO ALL FUNDS	0.00
Fund: 277	PROBATION OFFICER GRANT FUND	35,546.54
278.1800.57000	MACHINERY AND EQUIPMENT	0.00
278.1800.57200	BUILDINGS AND IMPROVEMENTS	0.00
278.1800.58000	PRINCIPAL PAYMENT-BONDS-GO	0.00
278.1800.58500	INTEREST PAYMENT-BONDS-GO	0.00
Fund: 278	COURT SPECIAL PROJECTS FUND	0.00
280.2100.51130	SALARY-POLICE COMMAND - CPT	0.00
280.2100.51131	SALARY-POLICE COMMAND-OT	0.00

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280.2100.51300	SALARY-PATROL OFFICERS - CPT	0.00
280.2100.51301	SALARY-PATROL OFFICERS-OT	0.00
280.2100.52000	TRAVEL,TRAINING AND EDUCATION	500.00
280.2102.51300	SALARY-PATROL OFFICERS - SRO - CPT	0.00
280.2103.51300	SALARY-PATROL OFFICERS - K-9 - CPT	0.00
Fund: 280	CERTIFIED POLICE TRAINING FUND	500.00
281.1800.53441	CNT.-ENFORCEMENT & EDUCATION	5,000.00
Fund: 281	INDIGENT DRIVERS INTERLOCK/ALC	5,000.00
287.2016.51600	WORKER'S COMPENSATION	0.00
Fund: 287	PROBATION IMP. & INCTV.GRT.FD.	0.00
288.1810.51100	SALARY-NON BARGAINING	0.00
288.1810.51500	PERS	0.00
288.1810.51600	WORKER'S COMPENSATION	0.00
288.1810.51700	MEDICARE-CITY SHARE	0.00
288.1810.51710	HOSPITALIZATION INSURANCE	0.00
288.1810.52000	TRAVEL,TRAINING AND EDUCATION	0.00
288.1810.53114	UTILITIES-TELEPHONE	0.00
288.1810.53300	SERV.FEES-PROFESSIONAL	0.00
288.1810.54200	SUPPLIES-OPERATING MATERIALS	0.00
288.1810.57000	MACHINERY AND EQUIPMENT	0.00
288.1810.59000	REFUNDS-MISCELLANEOUS	0.00
288.1810.59400	TRANSFERS-TO 100 GENERAL FUND	0.00
288.2021.51100	SALARY-NON BARGAINING	8,290.35
288.2021.51500	PERS	1,160.65
288.2021.51600	WORKER'S COMPENSATION	165.81
288.2021.51700	MEDICARE-CITY SHARE	120.21
288.2021.51710	HOSPITALIZATION INSURANCE	0.00
288.2021.52000	TRAVEL,TRAINING AND EDUCATION	0.00
288.2021.53114	UTILITIES-TELEPHONE	304.00
288.2021.53300	SERVICE FEES-PROFESSIONAL	0.00
288.2021.54200	SUPPLIES-OPERATING MATERIALS	0.00
288.2021.57000	MACHINERY AND EQUIPMENT	0.00
288.2021.59000	REFUNDS-MISCELLANEOUS	0.00
288.2021.59400	TRANSFERS-TO 100 GENERAL FUND	0.00
Fund: 288	JUSTICE REINV.INCENTIVE GRT.FD	10,041.02
290.2100.51530	POLICE PENSION	95,600.00
Fund: 290	POLICE PENSION FUND	95,600.00
291.2200.51540	FIRE PENSION	47,850.00
Fund: 291	FIRE PENSION FUND	47,850.00
295.1900.53300	SERV.FEES-PROFESSIONAL	5,000.00
295.1900.53305	SERV.FEES-HOSPITALIZATION DEDUCTION	0.00

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Fund: 295	IRS 125 EMPLOYEE BENEFITS FUND	5,000.00
300.8100.58000	PRINCIPAL PAYMENT-BONDS-GO	45,000.00
300.8100.58500	INTEREST PAYMENT-BONDS-GO	7,000.00
300.8100.58600	INTEREST PAYMENT-NOTES-GO	0.00
Fund: 300	GENERAL BOND RETIREMENT FUND	52,000.00
310.8500.53410	COUNTY-AUDITOR FEES	0.00
310.8500.58300	PRINCIPAL PAYMENT-BONDS-SA	0.00
310.8500.58400	PRINCIPAL PAYMENT-LOANS STATE	0.00
310.8500.58450	PRINCIPAL PAYMENT-OWSRC	0.00
310.8500.58800	INTEREST PAYMENT-BONDS-SA	0.00
Fund: 310	S.A. BOND RETIREMENT FUND	0.00
320.7000.53390	SERVICES - SCHOOL TIF PAYMENTS	5,500.00
320.7000.53410	COUNTY-AUDITOR FEES	330.00
320.7000.58000	PRINCIPAL PAYMENT	0.00
320.7000.58500	INTEREST PAYMENT	0.00
Fund: 320	OAKWOOD/AMERICAN TIF FUND	5,830.00
400.1100.57000	MACHINERY AND EQUIPMENT	0.00
400.1100.57200	BUILDINGS AND IMPROVEMENTS	0.00
400.1300.57000	MACHINERY AND EQUIPMENT	500.00
400.1300.57200	BUILDINGS AND IMPROVEMENTS	0.00
400.1370.57000	MACHINERY AND EQUIPMENT	800.00
400.1370.57200	BUILDINGS AND IMPROVEMENTS	0.00
400.1400.57000	MACHINERY AND EQUIPMENT	2,000.00
400.1400.57200	BUILDINGS AND IMPROVEMENTS	0.00
400.1500.57000	MACHINERY AND EQUIPMENT	0.00
400.1500.57200	BUILDINGS AND IMPROVEMENTS	0.00
400.1600.57000	MACHINERY AND EQUIPMENT	18,625.00
400.1700.53300	SERVICE FEES-PROFESSIONAL	0.00
400.1700.57000	MACHINERY AND EQUIPMENT	0.00
400.1700.57200	BUILDINGS AND IMPROVEMENTS	13,000.00
400.1800.53400	CONTRACT SERVICES	0.00
400.1800.57000	MACHINERY AND EQUIPMENT	0.00
400.1800.57200	BUILDINGS AND IMPROVEMENTS	91,251.00
400.1801.54100	SUPPLIES-OFFICE	0.00
400.1801.57000	MACHINERY AND EQUIPMENT	0.00
400.1801.57200	BUILDINGS AND IMPROVEMENTS	0.00
400.2100.57000	MACHINERY AND EQUIPMENT	149,025.00
400.2100.57200	BUILDINGS AND IMPROVEMENTS	26,200.00
400.2102.57000	MACHINERY AND EQUIPMENT	1,900.00
400.2103.57000	MACHINERY AND EQUIPMENT	5,900.00
400.2200.57000	MACHINERY AND EQUIPMENT	31,000.00
400.2200.57200	BUILDINGS AND IMPROVEMENTS	10,000.00
400.3500.57200	BUILDINGS AND IMPROVEMENTS	0.00

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400.4200.57000	MACHINERY AND EQUIPMENT	25,000.00
400.4200.57200	BUILDINGS AND IMPROVEMENTS	0.00
400.4300.57000	MACHINERY AND EQUIPMENT	0.00
400.4300.57200	BUILDINGS AND IMPROVEMENTS	0.00
400.4400.57000	MACHINERY AND EQUIPMENT	62,000.00
400.4400.57200	BUILDINGS AND IMPROVEMENTS	0.00
400.4700.57000	MACHINERY AND EQUIPMENT	10,000.00
400.4700.57200	BUILDINGS AND IMPROVEMENTS	7,000.00
400.5100.53365	SERV.FEES-BOND ISSUANCE COST	0.00
400.5100.57000	MACHINERY AND EQUIPMENT	190,000.00
400.5100.57200	BUILDINGS AND IMPROVEMENTS	75,000.00
400.5100.57400	SIDEWALK UPGRADES/IMPROVEMENTS	15,000.00
400.5100.57500	STREET IMPROVEMENTS	2,506,500.00
400.5130.57000	MACHINERY AND EQUIPMENT	0.00
400.5200.57000	MACHINERY AND EQUIPMENT	73,000.00
400.9900.59470	TR-TO 170 MUN.IN.TAX FUND	0.00
400.9900.59530	TR-TO 276 LEBG FUND	0.00
400.9900.59545	TR-TO 300 BOND RETIREMENT FUND	52,000.00
400.9900.59620	TR-TO 242 FIRE EQUIP.FUND	56,320.00
400.9900.59630	TR-TO 401 CIP FUNDING RES FD	0.00
400.9900.59640	TR TO 410 FIRE FAC. FUND	0.00
Fund: 400	CAPITAL IMPROVEMENT FUND	3,422,021.00
401.1900.53410	COUNTY-AUDITOR FEES	0.00
401.1900.59640	TR-TO 400 CAP IMP FUND	0.00
401.5100.57000	MACHINERY AND EQUIPMENT	0.00
401.5100.57200	BUILDINGS AND IMPROVEMENTS	0.00
401.5100.57500	STREET IMPROVEMENTS	0.00
Fund: 401	CIP FUNDING RESERVE FUND	0.00
410.2200.53310	SERV.FEES-ENGINEERING & DESIGN	0.00
410.2200.57200	BUILDINGS AND IMPROVEMENTS	0.00
410.9900.59615	TR - TO 400 CIP FUND	0.00
410.9900.59620	TR - TO 242 FIRE EQUIP FUND	0.00
Fund: 410	FIRE FACILITY TRAINING GRT.FD.	0.00
500.1520.57000	MACHINERY AND EQUIPMENT	49,750.00
500.1520.57200	BUILDINGS AND IMPROVEMENTS	0.00
500.6110.51100	SALARY-NON BARGAINING	231,265.07
500.6110.51101	SALARY-NON BARG-OVERTIME	18,630.00
500.6110.51190	SALARY-SEASONAL	10,350.00
500.6110.51200	SALARY-AFSCME	825,517.28
500.6110.51201	SALARY-AFSCME-OVERTIME	31,050.00
500.6110.51500	PERS	156,353.73
500.6110.51600	WORKER'S COMPENSATION	22,336.25
500.6110.51700	MEDICARE-CITY SHARE	16,193.78
500.6110.51710	HOSPITALIZATION INSURANCE	286,696.39

500.6110.51750	LIFE INSURANCE	1,022.00
500.6110.52000	TRAVEL,TRAINING AND EDUCATION	37,800.00
500.6110.52010	MEMBERSHIPS AND DUES	20,500.00
500.6110.53050	UTILITIES - ELECTRIC STREET LIGHTS	37,000.00
500.6110.53110	UTILITIES-ELECTRIC	48,910.00
500.6110.53111	UTILITIES-NATURAL GAS	6,980.00
500.6110.53113	UTILITIES-WATER AND SEWER	1,390.00
500.6110.53114	UTILITIES-TELEPHONE	6,040.00
500.6110.53115	UTILITIES-CABLE	600.00
500.6110.53250	RENTS AND LEASES	13,900.00
500.6110.53260	SERV.CNT.-AMP-ECOSMART CHOICE PGM.	500.00
500.6110.53270	SERV.CNT.-NOCAC CARING FUND	0.00
500.6110.53300	SERV.FEES-PROFESSIONAL	56,800.00
500.6110.53330	SERVICE FEES-TRANSMISSION OWNER COMPLNC.	0.00
500.6110.53510	CNT.MAINT-VEHICLES	8,000.00
500.6110.53520	CNT.MAINT-EQUIPMENT	8,000.00
500.6110.53610	CNT.MAINT-BUILDINGS & STRUCTURES	16,250.00
500.6110.53700	INSURANCES AND BONDING	1,000.00
500.6110.53710	INSURANCES-CLAIMS DEDUCTIBLE	1,000.00
500.6110.53810	LEGAL ADVERTISING	2,500.00
500.6110.54100	SUPPLIES-OFFICE	1,580.00
500.6110.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	600.00
500.6110.54200	SUPPLIES-OPERATING MATERIALS	24,000.00
500.6110.54230	SUPPLIES-GASOLINE/DIESEL FUEL	44,500.00
500.6110.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	6,000.00
500.6110.54400	SUPPLIES-ELECTRICAL	70,000.00
500.6110.54410	SUPPLIES-TRANSFORMERS	150,000.00
500.6110.54420	SUPPLIES-ELECTRIC OVERHEAD	70,000.00
500.6110.54430	SUPPLIES-ELECTRIC SUBSTATION	20,000.00
500.6110.54500	SUPPLIES-OTHER EQUIPMENT	17,000.00
500.6110.54510	SUPPLIES-METERS/METER TESTING	30,000.00
500.6110.54800	SUPPLIES-UNIFORMS	13,790.00
500.6110.56000	MISCELLANEOUS OPERATING COSTS	17,000.00
500.6110.56200	STATE TAX-kWH USE TAX	105,000.00
500.6110.56900	UNDEFINED CONTINGENCIES	50,000.00
500.6110.57000	MACHINERY AND EQUIPMENT	37,000.00
500.6110.57200	BUILDINGS AND IMPROVEMENTS	0.00
500.6110.57300	TRAFFIC SIGNAL UPGRD./IMP.	10,000.00
500.6110.57600	ELECTRIC IMPROVEMENTS	81,000.00
500.6110.58400	PRINCIPAL PAYMENTS	0.00
500.6110.58900	INTEREST PAYMENTS	0.00
500.6110.59000	REFUNDS-MISCELLANEOUS	10,000.00
500.6110.59040	REFUNDS-PSCAF CORRECTION	0.00
500.6111.53100	PURCHASED POWER CONTRACTS	13,800,000.00
500.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	1,100,300.00
500.9800.59130	REIMB.-SHARED LABOR EXPENSES	0.00

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500.9900.59480	TR-TO 180 KWH TAX COL. FUND (GF)	495,000.00
500.9900.59825	TR-TO-503 ELECTRIC DEV FUND	400,000.00
Fund: 500	ELECTRIC UTILITY REVENUE FUND	18,469,104.50
503.6110.57000	MACHINERY AND EQUIPMENT	0.00
503.6110.57200	BUILDINGS AND IMPROVEMENTS	0.00
503.6110.57600	ELECTRIC IMPROVEMENTS	1,250,000.00
503.9900.59250	TRANS OUT	0.00
Fund: 503	ELECTRIC DEVELOPMENT FUND	1,250,000.00
510.1520.57000	MACHINERY AND EQUIPMENT	19,900.00
510.1520.57200	BUILDINGS AND IMPROVEMENTS	0.00
510.6200.51100	SALARY-NON BARGAINING	170,097.20
510.6200.51101	SALARY-NON BARG-OVERTIME	6,210.00
510.6200.51190	SALARY-SEASONAL	0.00
510.6200.51200	SALARY-AFSCME	256,568.88
510.6200.51201	SALARY-AFSCME-OVERTIME	5,175.00
510.6200.51500	PERS	61,327.15
510.6200.51600	WORKER'S COMPENSATION	8,761.02
510.6200.51700	MEDICARE-CITY SHARE	6,351.74
510.6200.51710	HOSPITALIZATION INSURANCE	126,414.72
510.6200.51750	LIFE INSURANCE	530.00
510.6200.52000	TRAVEL,TRAINING AND EDUCATION	7,650.00
510.6200.52010	MEMBERSHIPS AND DUES	1,950.00
510.6200.53110	UTILITIES-ELECTRIC	290,000.00
510.6200.53111	UTILITIES-NATURAL GAS	30,000.00
510.6200.53113	UTILITIES-WATER AND SEWER	36,000.00
510.6200.53114	UTILITIES-TELEPHONE	5,490.00
510.6200.53115	UTILITIES-CABLE	300.00
510.6200.53250	RENTS AND LEASES	100.00
510.6200.53300	SERV.FEES-PROFESSIONAL	28,000.00
510.6200.53361	SERV.FEES-BOND COUNSEL	1,000.00
510.6200.53365	SERV.FEES-BOND ISSUANCE COST	0.00
510.6200.53370	SERV.FEES-EPA PERMITS	10,500.00
510.6200.53435	CNT.-HCWSB-WATER REVENUES PAYABLE	85,000.00
510.6200.53510	CNT.MAINT-VEHICLES	0.00
510.6200.53520	CNT.MAINT-EQUIPMENT	27,400.00
510.6200.53610	CNT.MAINT-BUILDINGS & STRUCTURES	29,280.00
510.6200.53700	INSURANCES AND BONDING	58,204.00
510.6200.53810	LEGAL ADVERTISING	100.00
510.6200.54100	SUPPLIES-OFFICE	600.00
510.6200.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	500.00
510.6200.54200	SUPPLIES-OPERATING MATERIALS	28,000.00
510.6200.54230	SUPPLIES-GASOLINE/DIESEL FUEL	5,500.00
510.6200.54240	SUPPLIES-CHEMICALS	432,000.00
510.6200.54245	SUPPLIES-MIEX-RESIN & SALT	50,000.00
510.6200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00

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510.6200.54500	SUPPLIES-OTHER EQUIPMENT	31,000.00
510.6200.54700	SUPPLIES-SMALL TOOLS	800.00
510.6200.54800	SUPPLIES-UNIFORMS	3,969.00
510.6200.56000	MISCELLANEOUS OPERATING COSTS	3,000.00
510.6200.56900	UNDEFINED CONTINGENCIES	75,000.00
510.6200.57000	MACHINERY AND EQUIPMENT	19,000.00
510.6200.57200	BUILDINGS AND IMPROVEMENTS	6,000.00
510.6200.57700	WATER IMPROVEMENTS	0.00
510.6200.58050	PRINCIPAL PAYMENT-BONDS-REVENUE	0.00
510.6200.58550	INTEREST PAYMENT-BONDS-REVENUE	0.00
510.6210.51100	SALARY-NON BARGAINING	85,504.84
510.6210.51190	SALARY-SEASONAL	0.00
510.6210.51200	SALARY-AFSCME	275,512.12
510.6210.51201	SALARY-AFSCME-OVERTIME	10,350.00
510.6210.51500	PERS	50,817.75
510.6210.51600	WORKER'S COMPENSATION	7,427.34
510.6210.51700	MEDICARE-CITY SHARE	5,384.82
510.6210.51710	HOSPITALIZATION INSURANCE	123,050.17
510.6210.51750	LIFE INSURANCE	361.25
510.6210.52000	TRAVEL,TRAINING AND EDUCATION	6,000.00
510.6210.52010	MEMBERSHIPS AND DUES	1,350.00
510.6210.53110	UTILITIES-ELECTRIC	4,180.00
510.6210.53111	UTILITIES-NATURAL GAS	2,790.00
510.6210.53113	UTILITIES-WATER AND SEWER	610.00
510.6210.53114	UTILITIES-TELEPHONE	5,365.00
510.6210.53115	UTILITIES-CABLE	75.00
510.6210.53250	RENTS AND LEASES	450.00
510.6210.53300	SERV.FEES-PROFESSIONAL	46,900.00
510.6210.53510	CNT.MAINT-VEHICLES	1,500.00
510.6210.53520	CNT.MAINT-EQUIPMENT	4,400.00
510.6210.53525	CNT.MAINT-METER REPAIR	2,000.00
510.6210.53610	CNT.MAINT-BUILDINGS & STRUCTURES	6,900.00
510.6210.53700	INSURANCES AND BONDING	500.00
510.6210.54100	SUPPLIES-OFFICE	640.00
510.6210.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	100.00
510.6210.54200	SUPPLIES-OPERATING MATERIALS	50,000.00
510.6210.54230	SUPPLIES-GASOLINE/DIESEL FUEL	16,200.00
510.6210.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	1,500.00
510.6210.54500	SUPPLIES-OTHER EQUIPMENT	1,000.00
510.6210.54510	SUPPLIES-METERS/METER TESTING	60,000.00
510.6210.54700	SUPPLIES-SMALL TOOLS	3,000.00
510.6210.54800	SUPPLIES-UNIFORMS	3,410.00
510.6210.56000	MISCELLANEOUS OPERATING COSTS	760.00
510.6210.57000	MACHINERY AND EQUIPMENT	186,800.00
510.6210.59000	REFUNDS-MISCELLANEOUS	0.00
510.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	552,730.00
510.9800.59130	REIMB.-SHARED LABOR EXPENSES	5,000.00

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510.9900.59835	TR-TO 511 WATER DEP.RES.FUND	450,000.00
510.9900.59840	TR-TO 512 WATER DEBT RESERVE FUND	331,050.00
510.9900.59841	TR-TO 513 WATER OWDA BOND RET.FD.	22,000.00
510.9900.59849	TR-TO 519 WTR PLANT REN.IMP.FD.	590,200.00
Fund: 510	WATER REVENUE FUND	4,843,497.00
511.6210.53365	SERV. FEES - BOND ISSUANCE COSTS	0.00
511.6210.57000	MACHINERY AND EQUIPMENT	250,000.00
511.6210.57700	WATER IMPROVEMENTS	811,000.00
Fund: 511	WATER DEPRECIATION RES. FUND	1,061,000.00
512.8300.58000	PRINCIPAL PAYMENT-BONDS-GO	300,000.00
512.8300.58500	INTEREST PAYMENT-BONDS-GO	31,045.00
Fund: 512	WATER DEBT RESERVE FUND	331,045.00
513.8300.53410	COUNTY-AUDITOR FEES	0.00
513.8300.58200	PRINCIPAL PAYMENT-OWDA BONDS	20,230.00
513.8300.58700	INTEREST PAYMENT-OWDA BONDS	2,340.00
Fund: 513	WATER OWDA BOND RETIREMENT FD.	22,570.00
519.6200.51100	SALARY-NON BARGAINING	0.00
519.6200.51500	PERS	0.00
519.6200.51600	WORKER'S COMPENSATION	0.00
519.6200.51700	MEDICARE-CITY SHARE	0.00
519.6200.53310	SERV.FEES-ENGINEERING & DESIGN	10,000.00
519.6200.53361	SERV.FEES-BOND COUNSEL	0.00
519.6200.53365	SERV.FEES-BOND ISSUANCE COST	0.00
519.6200.57700	WATER IMPROVEMENTS	0.00
519.6200.58000	PRINCIPAL PAYMENT-BONDS GO	105,000.00
519.6200.58100	PRINCIPAL PAYMENT-NOTES-GO	0.00
519.6200.58470	PRINCIPAL PAYMENTS - OPWC LOANS	452,900.00
519.6200.58500	INTEREST PAYMENT-BONDS-GO	32,225.00
519.6200.58600	INTEREST PAYMENT-NOTES-GO	0.00
519.9800.59130	REIMB.-SHARED LABOR EXPENSES	0.00
Fund: 519	WATER PLANT IMPROV & RENO FUND	600,125.00
520.1520.57000	MACHINERY AND EQUIPMENT	19,900.00
520.1520.57200	BUILDINGS AND IMPROVEMENTS	0.00
520.6300.51100	SALARY-NON BARGAINING	213,905.94
520.6300.51101	SALARY-NON BARG-OVERTIME	2,649.60
520.6300.51200	SALARY-AFSCME	283,699.83
520.6300.51201	SALARY-AFSCME-OVERTIME	3,105.00
520.6300.51500	PERS	66,684.85
520.6300.51600	WORKER'S COMPENSATION	10,067.21
520.6300.51700	MEDICARE-CITY SHARE	6,273.16
520.6300.51710	HOSPITALIZATION INSURANCE	115,262.16
520.6300.51750	LIFE INSURANCE	460.00

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520.6300.52000	TRAVEL,TRAINING AND EDUCATION	6,500.00
520.6300.52010	MEMBERSHIPS AND DUES	700.00
520.6300.53110	UTILITIES-ELECTRIC	175,000.00
520.6300.53112	UTILITIES-FUEL OIL	3,500.00
520.6300.53113	UTILITIES-WATER AND SEWER	60,000.00
520.6300.53114	UTILITIES-TELEPHONE	4,050.00
520.6300.53115	UTILITIES-CABLE	300.00
520.6300.53250	RENTS AND LEASES	1,000.00
520.6300.53300	SERV.FEES-PROFESSIONAL	46,000.00
520.6300.53360	SERV.FEES-LEGAL EXPENSE	0.00
520.6300.53361	SERV.FEES-BOND COUNSEL	0.00
520.6300.53365	SERV.FEES-BOND ISSUANCE COST	1,000.00
520.6300.53370	SERV.FEES-EPA PERMITS	17,500.00
520.6300.53400	CONTRACT SERVICES	1,000.00
520.6300.53510	CNT.MAINT-VEHICLES	500.00
520.6300.53520	CNT.MAINT-EQUIPMENT	6,000.00
520.6300.53610	CNT.MAINT-BUILDINGS & STRUCTURES	7,000.00
520.6300.53700	INSURANCES AND BONDING	39,500.00
520.6300.54100	SUPPLIES-OFFICE	2,500.00
520.6300.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	500.00
520.6300.54200	SUPPLIES-OPERATING MATERIALS	16,000.00
520.6300.54230	SUPPLIES-GASOLINE/DIESEL FUEL	8,000.00
520.6300.54240	SUPPLIES-CHEMICALS	121,000.00
520.6300.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	1,000.00
520.6300.54500	SUPPLIES-OTHER EQUIPMENT	25,000.00
520.6300.54700	SUPPLIES-SMALL TOOLS	1,200.00
520.6300.54800	SUPPLIES-UNIFORMS	4,400.00
520.6300.56000	MISCELLANEOUS OPERATING COSTS	127,350.00
520.6300.56900	UNDEFINED CONTINGENCIES	90,000.00
520.6300.57000	MACHINERY AND EQUIPMENT	138,395.00
520.6300.57200	BUILDINGS AND IMPROVEMENTS	127,000.00
520.6300.58050	PRINCIPAL PAYMENT-BONDS-REVENUE	175,000.00
520.6300.58400	PRINCIPAL PAYMENT-LOANS STATE	0.00
520.6300.58550	INTEREST PAYMENT-BONDS-REVENUE	68,858.00
520.6310.51100	SALARY-NON BARGAINING	85,504.84
520.6310.51500	PERS	10,797.06
520.6310.51600	WORKER'S COMPENSATION	1,710.10
520.6310.51700	MEDICARE-CITY SHARE	1,239.82
520.6310.51710	HOSPITALIZATION INSURANCE	15,612.13
520.6310.51750	LIFE INSURANCE	61.25
520.6310.52000	TRAVEL,TRAINING AND EDUCATION	6,200.00
520.6310.52010	MEMBERSHIPS AND DUES	730.00
520.6310.53110	UTILITIES-ELECTRIC	32,560.00
520.6310.53111	UTILITIES-NATURAL GAS	2,100.00
520.6310.53113	UTILITIES-WATER AND SEWER	420.00
520.6310.53114	UTILITIES-TELEPHONE	1,020.00
520.6310.53115	UTILITIES-CABLE	75.00

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520.6310.53250	RENTS AND LEASES	200.00
520.6310.53300	SERV.FEES-PROFESSIONAL	27,240.00
520.6310.53461	CNT.-LANDFILL CHARGES	1,200.00
520.6310.53520	CNT.MAINT-EQUIPMENT	4,400.00
520.6310.53610	CNT.MAINT-BUILDINGS & STRUCTURES	5,175.00
520.6310.53700	INSURANCES AND BONDING	1,500.00
520.6310.53710	INSURANCES-CLAIMS DEDUCTIBLE	1,000.00
520.6310.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	60.00
520.6310.54200	SUPPLIES-OPERATING MATERIALS	10,000.00
520.6310.54500	SUPPLIES-OTHER EQUIPMENT	4,000.00
520.6310.54700	SUPPLIES-SMALL TOOLS	600.00
520.6310.54800	SUPPLIES-UNIFORMS	1,310.00
520.6310.56000	MISCELLANEOUS OPERATING COSTS	490.00
520.6310.57000	MACHINERY AND EQUIPMENT	26,995.00
520.6310.59000	REFUNDS-MISCELLANEOUS	500.00
520.6311.51200	SALARY-AFSCME	112,957.77
520.6311.51201	SALARY-AFSCME-OVERTIME	0.00
520.6311.51500	PERS	15,814.09
520.6311.51600	WORKER'S COMPENSATION	2,259.16
520.6311.51700	MEDICARE-CITY SHARE	1,637.89
520.6311.51710	HOSPITALIZATION INSURANCE	44,376.60
520.6311.51750	LIFE INSURANCE	100.00
520.6311.54200	SUPPLIES-OPERATING MATERIALS	4,700.00
520.6311.54230	SUPPLIES-GASOLINE/DIESEL FUEL	3,200.00
520.6311.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	500.00
520.6311.54500	SUPPLIES-OTHER EQUIPMENT	500.00
520.6311.54700	SUPPLIES-SMALL TOOLS	650.00
520.6311.57000	MACHINERY AND EQUIPMENT	0.00
520.6311.57800	SANITARY SEWER IMPROVEMENTS	0.00
520.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	635,090.00
520.9800.59130	REIMB.-SHARED LABOR EXPENSES	15,000.00
520.9900.59560	TR-TO 523 OWDA SA BOND RET.SEWER FUND	106,000.00
520.9900.59561	TR-TO 532 WMS. PUMP STA. FUND	81,372.00
520.9900.59855	TR-TO 521 SEW.(WWT)DEP.RES.FUND	1,750,000.00
520.9900.59865	TR-TO 522 SEWER RES.FUND	447,000.00
Fund: 520	SEWER UTILITY REVENUE FUND	5,461,618.46
521.6310.53365	SERV. FEES - BOND ISSUANCE COSTS	0.00
521.6310.57000	MACHINERY AND EQUIPMENT	0.00
521.6310.57200	BUILDINGS AND IMPROVEMENTS	4,000,000.00
521.6310.57500	STREET IMPROVEMENTS	0.00
521.6310.57700	WATER IMPROVEMENTS	0.00
521.6310.57800	SANITARY SEWER IMPROVEMENTS	956,500.00
521.6310.57810	SEWER LATERAL IMPROVEMENTS-ROW	100,000.00
521.6310.57900	STORM SEWER IMPROVEMENTS	635,000.00
Fund: 521	SEWER UTY. REPLCMNT.&IMP. FUND	5,691,500.00

522.8300.58450	PRINCIPAL PAYMENT-OWSRC	0.00
522.8800.58400	PRINCIPAL PAYMENT-LOANS STATE	25,000.00
522.8800.58470	PRINCIPAL PAYMENT-WPCLF ST.LOANS	389,303.00
522.8800.58970	INTEREST PAYMENT-WPCLF ST.LOANS	33,392.00
Fund: 522	SEWER DEBT RESERVE FUND	447,695.00
523.8600.53410	COUNTY-AUDITOR FEES	0.00
523.8600.58200	PRINCIPAL PAYMENT-OWDA BONDS	95,574.00
523.8600.58700	INTEREST PAYMENT-OWDA BONDS	11,053.00
Fund: 523	OWDA SA DEBT RETIREMENT FUND	106,627.00
532.6310.57800	SANITARY SEWER IMPROVEMENTS	0.00
532.8800.58470	PRINCIPAL PAYMENT - WPCLF/DEFA LOANS	68,880.00
532.8800.58970	INTEREST PAYMENT - WPCLF/DEFA LOANS	12,493.00
Fund: 532	WILLIAMS PUMP STA.IMP.PRJ.FUND	81,373.00
560.1520.57000	MACHINERY AND EQUIPMENT	9,950.00
560.1520.57200	BUILDINGS AND IMPROVEMENTS	0.00
560.6400.51100	SALARY-NON BARGAINING	80,295.07
560.6400.51101	SALARY-NON BARG-OVERTIME	0.00
560.6400.51200	SALARY-AFSCME	136,930.56
560.6400.51201	SALARY-AFSCME-OVERTIME	3,622.50
560.6400.51500	PERS	29,745.12
560.6400.51600	WORKER'S COMPENSATION	4,416.96
560.6400.51700	MEDICARE-CITY SHARE	3,202.30
560.6400.51710	HOSPITALIZATION INSURANCE	57,273.72
560.6400.51750	LIFE INSURANCE	254.25
560.6400.51900	UNEMPLOYMENT COMPENSATION	0.00
560.6400.52000	TRAVEL,TRAINING AND EDUCATION	100.00
560.6400.53110	UTILITIES-ELECTRIC	1,050.00
560.6400.53111	UTILITIES-NATURAL GAS	700.00
560.6400.53113	UTILITIES-WATER AND SEWER	150.00
560.6400.53114	UTILITIES-TELEPHONE	810.00
560.6400.53115	UTILITIES-CABLE -	75.00
560.6400.53300	SERV.FEES-PROFESSIONAL	2,240.00
560.6400.53461	CNT.-LANDFILL CHARGES	86,760.00
560.6400.53510	CNT.MAINT-VEHICLES	1,000.00
560.6400.53610	CNT.MAINT-BUILDINGS & STRUCTURES	1,725.00
560.6400.53700	INSURANCES AND BONDING	8,000.00
560.6400.53710	INSURANCES-CLAIMS DEDUCTIBLE	1,000.00
560.6400.54200	SUPPLIES-OPERATING MATERIALS	6,555.00
560.6400.54230	SUPPLIES-GASOLINE/DIESEL FUEL	33,200.00
560.6400.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	2,000.00
560.6400.54700	SUPPLIES-SMALL TOOLS	50.00
560.6400.54800	SUPPLIES-UNIFORMS	1,970.00

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560.6400.56000	MISCELLANEOUS OPERATING COSTS	550.00
560.6400.57000	MACHINERY AND EQUIPMENT	2,000.00
560.6400.57200	BUILDINGS AND IMPROVEMENTS	0.00
560.6400.59000	REFUNDS-MISCELLANEOUS	0.00
560.6400.59160	REIMB-DIRECT SALARY & FRINGE	7,000.00
560.6410.51100	SALARY-NON BARGAINING	0.00
560.6410.51101	SALARY-NON BARG-OVERTIME	0.00
560.6410.51200	SALARY-AFSCME	0.00
560.6410.51201	SALARY-AFSCME-OVERTIME	0.00
560.6410.53300	SERV.FEES-PROFESSIONAL	26,650.00
560.6410.53461	CNT.-LANDFILL CHARGES	29,100.00
560.6410.54200	SUPPLIES-OPERATING MATERIALS	350.00
560.6410.59000	REFUNDS-MISCELLANEOUS	0.00
560.6410.59160	REIMB-DIRECT SALARY & FRINGE	20,000.00
560.6411.51100	SALARY-NON BARGAINING	0.00
560.6411.51101	SALARY-NON BARG-OVERTIME	0.00
560.6411.51200	SALARY-AFSCME	0.00
560.6411.51201	SALARY-AFSCME-OVERTIME	0.00
560.6411.53300	SERV.FEES-PROFESSIONAL	30,450.00
560.6411.53520	CNT.MAINT-EQUIPMENT	0.00
560.6411.54500	SUPPLIES-OTHER EQUIPMENT	1,000.00
560.6411.59160	REIMB-DIRECT SALARY & FRINGE	13,000.00
560.6412.52000	TRAVEL,TRAINING AND EDUCATION	400.00
560.6412.52010	MEMBERSHIPS AND DUES	340.00
560.6412.53520	CNT.MAINT-EQUIPMENT	300.00
560.6412.54200	SUPPLIES-OPERATING MATERIALS	100.00
560.6412.54240	SUPPLIES-CHEMICALS	74,050.00
560.6412.59160	REIMB-DIRECT SALARY & FRINGE	7,500.00
560.6420.51200	SALARY-AFSCME	91,588.64
560.6420.51201	SALARY-AFSCME-OVERTIME	3,622.50
560.6420.51500	PERS	13,329.56
560.6420.51600	WORKER'S COMPENSATION	1,904.22
560.6420.51700	MEDICARE-CITY SHARE	1,380.56
560.6420.51710	HOSPITALIZATION INSURANCE	17,517.00
560.6420.51750	LIFE INSURANCE	150.00
560.6420.53460	CNT.-RECYCLING & SORTING	22,000.00
560.6420.53510	CNT.MAINT-VEHICLES	2,000.00
560.6420.53700	INSURANCES AND BONDING	580.00
560.6420.53810	LEGAL ADVERTISING	980.00
560.6420.54200	SUPPLIES-OPERATING MATERIALS	12,000.00
560.6420.54230	SUPPLIES-GASOLINE/DIESEL FUEL	15,350.00
560.6420.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	2,000.00
560.6420.54800	SUPPLIES-UNIFORMS	1,310.00
560.6420.56000	MISCELLANEOUS OPERATING COSTS	0.00
560.6420.59160	REIMB-DIRECT SALARY & FRINGE	15,500.00
560.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	270,570.00
560.9900.59871	TE-TO 561 SAN.(REF) DEP.RES.FUND	60,000.00

2023 Initial Expense Budget

Fund: 560	SANITATION (REFUSE)REVENUE FD	1,217,647.96
561.6400.57000	MACHINERY AND EQUIPMENT	320,000.00
561.6400.57200	BUILDINGS AND IMPROVEMENTS	2,000.00
Fund: 561	SANIT.(REFUSE) DEPREC.RES.FUND	322,000.00
580.6500.59020	REFUNDS-METER DEPOSITS	25,000.00
Fund: 580	METER DEP.(ELECT & WATER) FUND	25,000.00
600.5200.51200	SALARY-AFSCME	111,432.96
600.5200.51201	SALARY-AFSCME-OVERTIME	5,175.00
600.5200.51500	PERS	16,325.11
600.5200.51600	WORKER'S COMPENSATION	2,332.16
600.5200.51700	MEDICARE-CITY SHARE	1,690.82
600.5200.51710	HOSPITALIZATION INSURANCE	53,427.12
600.5200.51750	LIFE INSURANCE	150.00
600.5200.52000	TRAVEL,TRAINING AND EDUCATION	200.00
600.5200.53114	UTILITIES-TELEPHONE	1,050.00
600.5200.53115	UTILITIES-CABLE	75.00
600.5200.53250	RENTS AND LEASES	0.00
600.5200.53300	SERV.FEES-PROFESSIONAL	13,000.00
600.5200.53700	INSURANCES AND BONDING	100.00
600.5200.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	150.00
600.5200.54200	SUPPLIES-OPERATING MATERIALS	14,690.00
600.5200.54230	SUPPLIES-GASOLINE/DIESEL FUEL	3,200.00
600.5200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	75,000.00
600.5200.54500	SUPPLIES-OTHER EQUIPMENT	11,000.00
600.5200.54700	SUPPLIES-SMALL TOOLS	6,000.00
600.5200.54800	SUPPLIES-UNIFORMS	2,670.00
600.5200.56000	MISCELLANEOUS OPERATING COSTS	95.00
600.5200.59000	REFUNDS-MISCELLANEOUS	0.00
600.5600.54235	SUPPLIES-BULK GAS/DEISEL FUELS	75,000.00
Fund: 600	CENTRAL GARAGE ROTARY FUND	392,763.17
1247 Accounts		**61,934,383.37**