2024 FINAL BUDGET BOOK

CITY OF NAPOLEON

OHIO

Napoleon

Heartland Values, Flowing Opportunities

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 18, 2023
Ordinance No. 045-23

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2024 Appropriation Budget City of Napoleon, Ohio

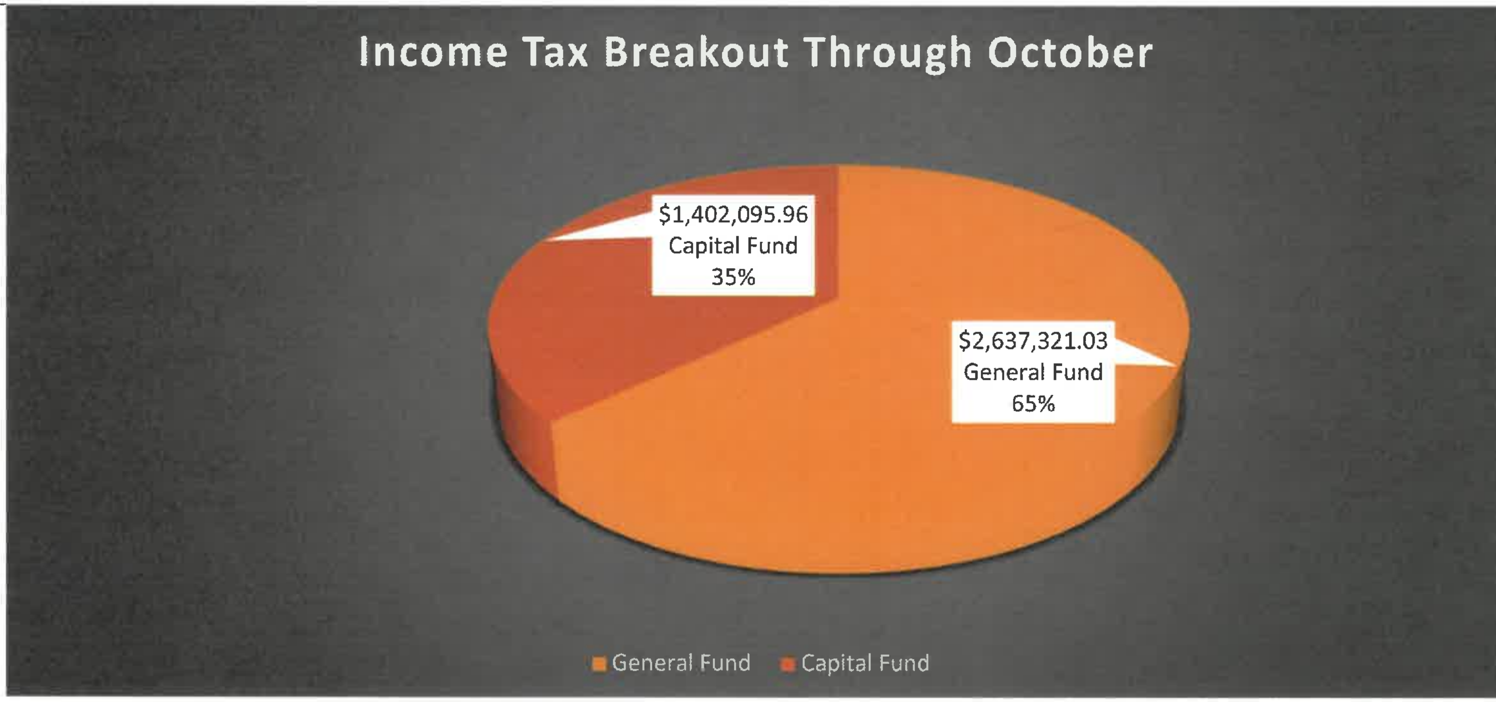
Presented by:
Mayor Jason P. Maassel

In accordance with City Charter Article II, Section 2.13

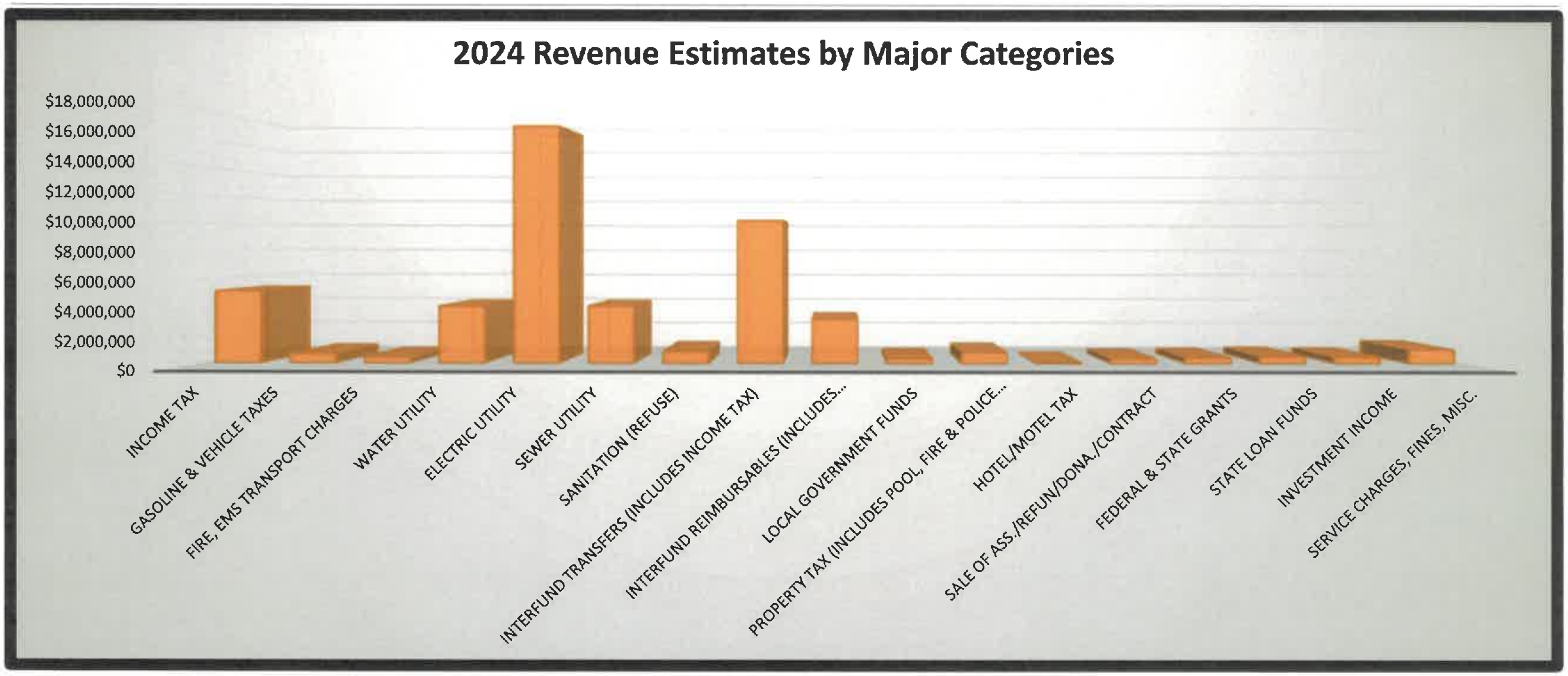
Napoleon

Heartland Values, Flowing Opportunities

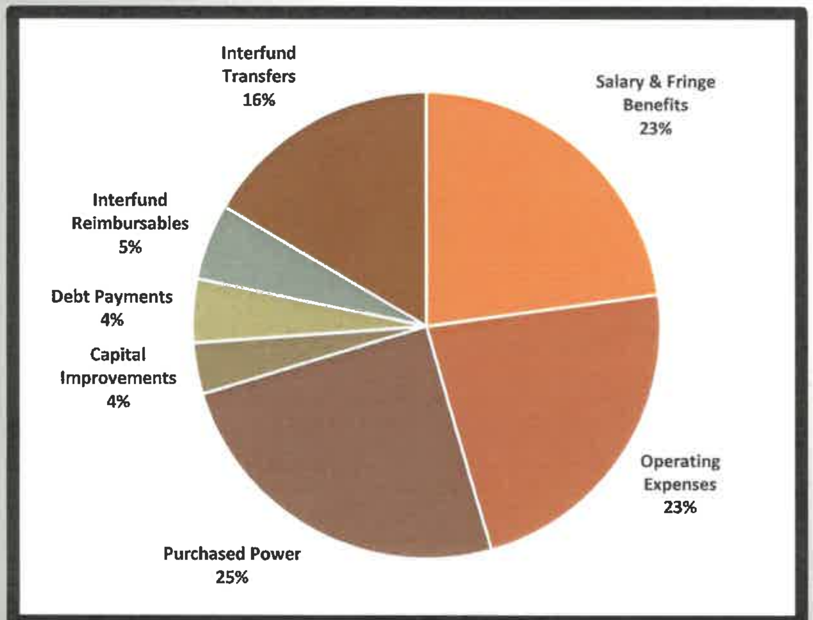
2023 City Income tax break out



2024 Estimated Revenue by Category – All Funds



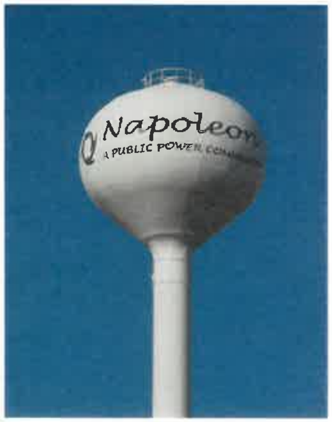
2024 Appropriation Budget – All Funds



Salaries & Fringe Benefits	$12, 898,257
Operating Expenses	$12,829,304
Purchased Power	$14,000,000
Capital Improvements	$1,993,496
Debt Payments	$2,488,236
Interfund Reimbursables	$2,971,340
Interfund Transfers	$9,336,013
Total	**$56,516,647**

MAJOR CAPITAL ITEMS - 2024

- E. Washington Street Sanitary Sewer Improvement - $830k
- Scott Street Resurfacing (Lagrange to Wood) - $625k
- W. Front Street Improvements - $455k
- Oakwood Complex Improvements - $188k
- Sanitary Sewer Improvements (Total) - $1,242,00
- Street Improvements (Total) - $1,335,000
- Glenwood Park Ballfield Improvements - $75k



MAJOR MACHINERY & EQUIPMENT-2023

- Police Tahoe's w/ Upfits - $170k
- Advanced Metering Infrastructure - $1M
- South Tower Rehabilitation and Painting – $67K
- Water Treatment Membrane Replacements - $250k
- Wastewater Plant, EQ Basin, UV Disinfection, new buildings/equipment coming online - $200k

Napoleon
Heartland Values, Flowing Opportunities

2023 Ending and 2024 Initial Amended Certificates

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	**	2023 ORIGINAL APPROPRIATION Ord. 073-22	Supplemental #4 APPROPRIATION Ord. 039-23	Appropriation #3 APPROPRIATION Ord. 040-23	Supplemental #5 APPROPRIATION Ord. 001-24	TOTAL APPROPRIATIONS ORG. + SUPP'S.	End of Year Actual Expense Balance	VERIFICATION TOTALS NET AVAIL.BAL.
							**	===== VERIFICATION TOTALS & BALANCE AVAILABLE ======						
GOVERNMENTAL FUND TYPES							**							
General Funds							**							
100 General Fund	2,431,231.36	68,358.35	0.00	2,362,873.01	8,167,891.19	10,530,764.20	**	8,558,925.33	60,862.85	0.00	43,167.67	8,917,178.92	7,532,927.26	2,997,836.94
101 General Reserve Balance Fund	250,000.00	0.00	0.00	250,000.00	0.00	250,000.00	**	0.00				0.00	0.00	250,000.00
123 Special Events Fund	4,226.08	0.00	0.00	4,226.08	5,775.00	10,001.08	**	10,000.00				10,000.00	10,000.00	1.08
130 Economic Development Fund	985.62	0.00	0.00	985.62	44,264.38	45,250.00	**	45,000.00				45,000.00	45,000.00	250.00
147 Unclaimed Monies Fund	11,222.51	0.00	0.00	11,222.51	3,833.01	15,055.52	**	3,000.00				3,000.00	1,210.86	13,844.66
170 Municipal Income Tax Fund	200.00	50.00	0.00	150.00	6,152,448.61	6,152,598.61	**	4,926,107.46	46,458.91		1,292,681.63	6,281,748.00	6,151,971.82	626.79
180 kWh Tax Collection (GF) Fund	0.00	0.00	0.00	0.00	565,868.84	565,868.84	**	525,810.00			40,058.84	565,868.84	565,868.84	0.00
195 Law Library Agency Fund	0.00	0.00	0.00	0.00	7,833.22	7,833.22	**	15,000.00			0.00	15,000.00	7,833.22	0.00
Sub-Total - GENERAL FUNDS	2,697,865.57	68,408.35	0.00	2,629,457.22	14,947,914.25	17,577,371.47	**	14,083,842.79	107,321.76	0.00	1,375,908.14	15,837,795.76	14,314,612.00	3,262,559.47
Special Revenue Funds							**							
200 Street Construction, Maintenance & Repair Fund	912,092.21	30,598.78	0.00	881,493.43	653,905.95	1,535,399.38	**	705,130.04	29.00	0.00	5,458.51	710,617.55	510,999.85	1,024,399.53
201 State Highway Fund Improvement Fund	79,546.36	0.00	0.00	79,546.36	46,420.08	125,966.44	**	68,200.00				68,200.00	24,695.90	101,270.54
202 Municipal (50%) Motor Vehicle License Tax Fund	145,009.64	0.00	0.00	145,009.64	28,038.39	173,048.03	**	25,000.00				25,000.00	0.00	173,048.03
203 Municipal (100%) Motor Vehicle License Tax Fund	156,876.05	417.82	0.00	156,458.23	51,724.34	208,182.57	**	174,000.00				174,000.00	142,077.23	66,105.34
204 County Motor Vehicle License Perm. Tax Fund	162,996.45	17,375.00	0.00	145,621.45	61,558.77	207,180.22	**	32,000.00				32,000.00	16,209.54	190,970.68
210 EMS Transport Service Fund	400,856.57	6,118.97	0.00	394,737.60	464,140.90	858,878.50	**	449,630.00				449,630.00	421,646.37	437,232.13
220 Recreation Fund	723,351.48	58,826.36	0.00	664,525.12	1,395,854.21	2,060,379.33	**	1,373,945.89	51,665.61	0.00	28,875.77	1,471,841.05	1,442,588.36	617,790.97
221 Napoleon Aquatic Center	277,516.59	6,350.00	0.00	271,166.59	307,057.11	578,223.70	**	395,640.00	3,845.57	0.00	4,802.55	410,884.72	392,691.72	185,531.98
222 Nap Aquatic Ctr Reserve Fund	0.00	0.00	0.00	0.00	101,210.40	101,210.40	**	0.00				0.00	0.00	101,210.40
223 Nap Aquatic Ctr Debt Reserve Fund	0.00	0.00	0.00	0.00	246,755.92	246,755.92	**	230,140.00				230,140.00	230,140.00	16,615.92
224 Shelterhouse Repair Fund	6,230.52	0.00	0.00	6,230.52	2,431.54	8,662.06	**	0.00	3,600.00			3,600.00	3,395.00	5,267.06
227 Napoleon Cemetery Trust Fund	68,944.18	579.37	0.00	68,364.81	1,950.00	70,314.81	**	6,500.00				6,500.00	5,954.87	64,359.94
231 Court 2023 Tech Grant	0.00	0.00	0.00	0.00	36,756.84	36,756.84	**	0.00	36,245.00			36,245.00	18,000.00	18,756.84
240 Hotel/Motel Tax Fund	8,573.01	0.00	0.00	8,573.01	125,123.41	133,696.42	**	100,000.00		0.00	25,123.41	125,123.41	133,696.42	0.00
242 Fire Equipment Fund	528,841.26	16,275.63	0.00	512,565.63	117,164.83	629,730.46	**	131,900.00				131,900.00	122,048.70	507,681.76
243 Refund-Fire Loss Claim Fund	94,771.52	0.00	0.00	94,771.52	20,885.00	115,656.52	**	31,000.00				94,771.52	94,771.52	20,885.00
250 Local Corona Relief	0.00	0.00	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	122,719.65	578,597.20	**	10,000.00		0.00	344,746.21	366,442.84	361,879.62	216,717.58
253 OneOhio Fund	44.25	0.00	0.00	44.25	7,030.20	7,074.45	**	1,700.00					0.00	7,074.45
261 CDBG Program Income Fund	47,995.50	0.00	0.00	47,995.50	13,782.90	61,778.40	**	34,000.00	5,597.00	0.00		39,597.00	39,597.00	22,181.40
270 Indigent Drivers Alcohol Treatment Fund	66,038.58	0.00	0.00	66,038.58	10,128.78	76,167.36	**	25,000.00				25,000.00	0.00	76,167.36
271 Law Enforcement & Education Fund	1,781.26	482.00	0.00	1,299.26	586.29	1,885.55	**	1,800.00				1,800.00	946.00	939.55
272 Court Computerization Fund	198,017.80	0.00	0.00	198,017.80	42,028.75	240,046.55	**	48,000.00		0.00	8.00	48,008.00	19,242.20	220,804.35
273 Law Enforcement Trust Fund	1,189.14	0.00	0.00	1,189.14	5,445.73	6,634.87	**	1,000.00				1,000.00	0.00	6,634.87
274 Mandatory Drug Fine Fund	19,463.04	0.00	0.00	19,463.04	1,591.20	21,054.24	**	2,000.00				2,000.00	0.00	21,054.24
275 Municipal Probation Service Fund	155,872.70	0.00	0.00	155,872.70	34,232.02	190,104.72	**	1,000.00				9,302.31	5,750.65	184,354.07
277 Probation Officer Grant Fund	10,465.90	0.00	0.00	10,465.90	24,646.00	35,111.90	**	35,546.54	529.54	0.00	8,633.65	44,497.23	35,111.90	0.00
278 Court Special Projects Improvement Fund	205,126.25	0.00	0.00	205,126.25	58,475.63	263,601.88	**	0.00	67,400.00			67,400.00	67,400.00	196,201.88
279 Handicap Parking Fines Fund	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	**	0.00				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			1,947.66	18,431.07	17,353.67	1,650.67
281 Indigent Drivers Interlock Alcohol Monitoring Fund	78,345.93	0.00	0.00	78,345.93	3,374.08	81,720.01	**	5,000.00				5,000.00	330.00	81,390.01
287 Probation Improvement & Incentive Fund	0.00	0.00	0.00	0.00	38,500.00	38,500.00	**	0.00	41,193.00			41,193.00	32,556.69	3,943.31
288 Justice Reinvestment Incentive Grant Fund	13,838.71	0.00	0.00	13,838.71	10,678.00	24,516.71	**	10,041.02	939.23	0.00	6,961.80	27,495.56	24,516.71	0.00
290 Police Pension Fund	104,758.10	0.00	0.00	104,758.10	105,103.11	209,861.21	**	95,600.00			114,261.21	95,600.00	209,861.21	0.00
291 Fire Pension Fund	52,379.06	0.00	0.00	52,379.06	52,551.55	104,930.61	**	47,850.00			57,080.61	47,850.00	104,930.61	0.00
295 IRS 125 Employee Benefits Plan Fund	8,378.34	347.00	0.00	8,031.34	2,082.27	10,113.61	**	5,000.00				5,000.00	4,902.00	5,211.61
Sub-Total - SPECIAL REVENUE FUNDS	5,011,510.29	143,598.93	0.00	4,867,911.36	4,191,933.85	9,059,845.21	**	4,047,123.49	211,043.95	0.00	595,899.38	4,816,070.26	4,483,293.74	4,576,551.47

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.

===== VERIFICATION TOTALS & BALANCE AVAILABLE ======

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	**	2023 ORIGINAL APPROPRIATION Ord. 073-22	Supplemental #4 APPROPRIATION Ord. 039-23	Appropriation #3 APPROPRIATION Ord. 040-23	Supplemental #5 APPROPRIATION Ord. 001-24	TOTAL APPROPRIATIONS ORG. + SUPP'S.	End of Year Actual Expense Balance	VERIFICATION TOTALS NET AVAIL.BAL.
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	52,000.00	11,644.48
310 S.A. Bond Retirement Fund	616,027.68	0.00	0.00	616,027.68	34,076.87	650,104.55	**	0.00				15,610.48	15,610.48	634,494.07
320 Oakwood/American TIF Fund	27,755.79	0.00	0.00	27,755.79	34,049.26	61,805.05		5,830.00				5,882.83	5,711.69	56,093.36
Sub-Total - DEBT SERVICE FUNDS	655,427.95	0.00	0.00	627,672.16	120,126.13	713,749.03	**	57,830.00	0.00	0.00	0.00	73,473.31	73,322.17	702,231.91
Capital Projects Funds							**							
400 Capital Improvement Fund	1,499,463.19	378,637.54	0.00	1,120,825.65	2,069,063.59	3,189,889.24	**	3,422,021.00	0.00		0.00	3,429,921.00	1,682,450.31	1,507,438.93
401 CIP Funding Reserve Fund	72,436.90	0.00	0.00	72,436.90	0.00	72,436.90	**	0.00				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	0.00
Sub-Total - CAPITAL PROJECT FUNDS	1,571,900.09	378,637.54	0.00	1,193,262.55	2,069,063.59	3,262,326.14	**	3,422,021.00	0.00	0.00	0.00	3,429,921.00	1,682,450.31	1,579,875.83
PROPRIETARY FUND TYPE							**							
Enterprise Funds							**							
500 Electric Utility Revenue Fund	6,892,304.94	235,378.47	0.00	6,656,926.47	17,483,502.77	24,140,429.24	**	18,469,104.50	10,849.65	0.00	71,331.84	18,561,611.66	16,715,981.95	7,424,447.29
503 Electric Development Fund	7,056,295.58	248,536.20	0.00	6,807,759.38	603,469.88	7,411,229.26	**	1,250,000.00				1,559,845.00	592,044.97	6,819,184.29
510 Water Revenue Fund	1,627,686.94	65,305.10	0.00	1,562,381.84	4,553,336.85	6,115,718.69	**	4,843,497.00	1,210.69	260.00	160,635.92	5,005,603.61	4,377,756.31	1,737,962.38
511 Water Depreciation Reserve Fund	1,278,252.27	415,378.59	0.00	862,873.68	633,708.72	1,496,582.40	**	1,061,000.00				1,061,000.00	432,194.90	1,064,387.50
512 Water Debt Reserve Fund	489,018.93	0.00	0.00	489,018.93	338,499.46	827,518.39	**	331,045.00			21,407.21	331,045.00	352,452.21	475,066.18
513 Water OWDA Bond Retirement Fund	43,585.23	0.00	0.00	43,585.23	25,554.45	69,139.68	**	22,570.00	23.55		48.70	22,688.53	22,688.53	46,451.15
519 Water Plant Renovation & Improvement Prj.Fund	130,882.72	10,000.00	0.00	120,882.72	770,351.85	891,234.57	**	600,125.00	0.00		0.00	600,326.00	522,929.30	368,305.27
520 Sewer Utility (WWT) Revenue Fund	1,527,738.72	86,427.25	0.00	1,441,311.47	4,415,447.13	5,856,758.60	**	5,461,618.46	3,177.57	-260.00	20,357.50	5,488,000.10	4,739,663.88	1,117,094.72
521 Sewer (WWT) Replacement & Improvmnt. Fund	3,546,194.35	274,636.43	0.00	3,271,557.92	2,435,150.14	5,706,708.06	**	5,691,500.00		0.00	0.00	6,416,500.00	996,359.47	4,710,348.59
522 Sewer (WWT) Utility Reserve Fund	313,624.16	0.00	0.00	313,624.16	453,228.86	766,853.02	**	447,695.00			0.19	447,695.19	447,694.14	319,158.88
523 OWDA SA Debt Retirement Fund	87,877.88	0.00	0.00	87,877.88	123,975.23	211,853.11	**	106,627.00	157.48		232.99	107,334.23	107,334.23	104,518.88
532 Williams Pump Station Improvement Fund	5,359.86	0.00	0.00	5,359.86	82,651.95	88,011.81	**	81,373.00			6,247.34	87,620.34	67,644.43	20,367.38
560 Sanitation (Refuse) Revenue Fund	1,419,828.25	25,099.00	0.00	1,394,729.25	989,520.09	2,384,249.34	**	1,217,847.96	19,994.75	0.00	2,032.10	1,252,832.81	1,065,507.60	1,298,741.74
561 Sanitation (Refuse) Depreciation Reserve Fund	277,256.57	0.00	0.00	277,256.57	65,704.08	342,960.65	**	322,000.00			6,322.02	322,000.00	315,010.00	27,950.65
580 Meter Deposit (Electric & Water) Fund	628,863.77	0.00	0.00	628,863.77	17,145.13	646,008.90	**	25,000.00				25,000.00	30,822.02	615,186.88
Sub-Total - ENTERPRISE FUNDS	25,324,770.17	1,360,761.04	0.00	23,964,009.13	32,971,246.59	56,935,255.72	**	39,930,802.92	35,413.69	0.00	288,615.81	41,289,102.47	30,786,083.94	26,149,171.78
Internal Service Funds							**							
600 Central Garage Rotary Fund	51,790.25	3,047.02	0.00	48,743.23	371,233.22	419,976.45	**	392,763.17			0.00	392,763.17	339,330.37	80,646.08
Sub-Total - INTERNAL SERVICE FUNDS	51,790.25	3,047.02	0.00	48,743.23	371,233.22	419,976.45	**	392,763.17	0.00	0.00	0.00	392,763.17	339,330.37	80,646.08
TOTAL - ALL FUNDS	35,313,264.32	1,954,452.88	0.00	33,331,055.65	54,671,517.63	87,968,524.02	**	61,934,383.37	353,779.40	0.00	2,260,423.33	65,839,125.97	51,679,292.53	36,351,036.54

SIGNED: Ken Gange 1/15/2024

Fiscal Officer Date

Finance Director

APPROVED BY: County Budget Commission

County Auditor:

County Treasurer:

County Prosecuting Attorney:

2024 (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, 2024
Initial Official Amended Certificate of Estimated Resources in 2024.

							**	== VERIFICATION TOTALS & BALANCE AVAILABLE ==		
FUND TYPE/CLASSIFICATION	Cash Balance as of December 31, 2023	*Encumbrances "Original" as of December 31, 2023*	Advances Not Repaid	Carryover Balance Available for Appropriation	Total Amount From All Sources Available For Expenditures 2024	Total Amount Available Plus Balances for 2024	**	2024 ORIGINAL APPROPRIATION Ord. 045-23	TOTAL APPROPRIATIONS ORG. + SUPP'S.	VERIFICATION TOTALS NET AVAIL.BAL.
GOVERNMENTAL FUND TYPES							**			
General Funds							**			
100 General Fund	3,066,195.29	220,246.87	0.00	2,845,948.42	8,128,773.96	10,974,722.38	**	8,715,287.01	8,715,287.01	2,259,435.37
101 General Reserve Balance Fund	250,000.00	0.00	0.00	250,000.00	100,000.00	350,000.00	**	0.00	0.00	350,000.00
123 Special Events Fund	1.08	0.00	0.00	1.08	15,000.00	15,001.08	**	15,000.00	15,000.00	1.08
130 Economic Development Fund	250.00	0.00	0.00	250.00	45,000.00	45,250.00	**	45,000.00	45,000.00	250.00
147 Unclaimed Monies Fund	13,844.66	0.00	0.00	13,844.66	1,200.00	15,044.66	**	2,500.00	2,500.00	12,544.66
170 Municipal Income Tax Fund	676.79	100.00	0.00	576.79	5,335,400.00	5,335,976.79	**	5,332,280.88	5,332,280.88	3,695.91
180 kWh Tax Collection (GF) Fund	0.00	0.00	0.00	0.00	535,000.00	535,000.00	**	534,190.00	534,190.00	810.00
195 Law Library Agency Fund	0.00	0.00	0.00	0.00	15,100.00	15,100.00	**	15,000.00	15,000.00	100.00
Sub-Total - GENERAL FUNDS	**3,330,967.82**	**220,346.87**	**0.00**	**3,110,620.95**	**14,175,473.96**	**17,286,094.91**	**	**14,659,257.89**	**14,659,257.89**	**2,626,837.02**
Special Revenue Funds							**			
200 Street Construction, Maintenance & Repair Fund	1,054,998.31	27,765.14	0.00	1,027,233.17	570,000.00	1,597,233.17	**	655,930.64	655,930.64	941,302.53
201 State Highway Fund Improvement Fund	101,270.54	0.00	0.00	101,270.54	37,000.00	138,270.54	**	68,200.00	68,200.00	70,070.54
202 Municipal (50%) Motor Vehicle License Tax Fund	173,048.03	0.00	0.00	173,048.03	24,200.00	197,248.03	**	25,000.00	25,000.00	172,248.03
203 Municipal (100%) Motor Vehicle License Tax Fund	66,523.16	0.00	0.00	66,523.16	47,000.00	113,523.16	**	54,000.00	54,000.00	59,523.16
204 County Motor Vehicle License Perm. Tax Fund	208,345.68	16,250.00	0.00	192,095.68	47,000.00	239,095.68	**	12,000.00	12,000.00	227,095.68
210 EMS Transport Service Fund	443,351.10	17,114.85	0.00	426,236.25	435,200.00	861,436.25	**	465,740.00	465,740.00	395,696.25
220 Recreation Fund	676,386.11	20,077.79	0.00	656,308.32	1,217,963.50	1,874,271.82	**	1,492,072.77	1,492,072.77	382,199.05
221 Napoleon Aquatic Center	191,881.98	0.00	0.00	191,881.98	295,000.00	486,881.98	**	395,375.82	395,375.82	91,506.16
222 Nap Aquatic Ctr Reserve Fund	101,441.62	0.00	0.00	101,441.62	101,000.00	202,441.62	**	0.00	0.00	202,441.62
223 Nap Aquatic Ctr Debt Reserve Fund	16,615.92	0.00	0.00	16,615.92	250,640.00	267,255.92	**	229,900.00	229,900.00	37,355.92
224 Shelterhouse Repair Fund	5,267.06	0.00	0.00	5,267.06	2,200.00	7,467.06	**	0.00	0.00	7,467.06
227 Napoleon Cemetery Trust Fund	64,939.31	36.89	0.00	64,902.42	4,100.00	69,002.42	**	6,500.00	6,500.00	62,502.42
231 Court 2023 Tech Grant Fund	18,756.84	18,245.00	0.00	511.84	500.00	1,011.84		0.00	0.00	1,011.84
240 Hotel/Motel Tax Fund	0.00	0.00	0.00	0.00	100,200.00	100,200.00	**	100,000.00	100,000.00	200.00
242 Fire Equipment Fund	523,957.39	24,392.24	0.00	499,565.15	90,000.00	589,565.15	**	95,400.00	95,400.00	494,165.15
243 Refund-Fire Loss Claim Fund	20,885.00	0.00	0.00	20,885.00	200.00	21,085.00	**	21,000.00	21,000.00	85.00
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	222,945.58	0.00	0.00	222,945.58	27,055.00	250,000.58	**	250,000.00	250,000.00	0.58
253 OneOhio Fund	7,074.45	0.00	0.00	7,074.45	3,200.00	10,274.45	**	1,700.00	1,700.00	8,574.45
261 CDBG Program Income Fund	22,181.40	0.00	0.00	22,181.40	30,000.00	52,181.40	**	22,000.00	22,000.00	30,181.40
270 Indigent Drivers Alcohol Treatment Fund	76,167.36	0.00	0.00	76,167.36	2,750.00	78,917.36	**	25,000.00	25,000.00	53,917.36
271 Law Enforcement & Education Fund	1,421.55	0.00	0.00	1,421.55	850.00	2,271.55	**	1,800.00	1,800.00	471.55
272 Court Computerization Fund	220,804.35	20,072.00	0.00	200,732.35	37,000.00	237,732.35	**	45,000.00	45,000.00	192,732.35
273 Law Enforcement Trust Fund	6,634.87	0.00	0.00	6,634.87	100.00	6,734.87	**	1,000.00	1,000.00	5,734.87
274 Mandatory Drug Fine Fund	21,054.24	0.00	0.00	21,054.24	1,300.00	22,354.24	**	2,000.00	2,000.00	20,354.24
275 Municipal Probation Service Fund	184,354.07	0.00	0.00	184,354.07	30,200.00	214,554.07	**	21,909.06	21,909.06	192,645.01
277 Probation Officer Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00
278 Court Special Projects Improvement Fund	196,201.88	0.00	0.00	196,201.88	65,000.00	261,201.88	**	65,000.00	65,000.00	196,201.88
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	1,650.67	532.00	0.00	1,118.67	0.00	1,118.67	**	500.00	500.00	618.67
281 Indigent Drivers Interlock Alcohol Monitoring Fund	81,390.01	0.00	0.00	81,390.01	5,000.00	86,390.01	**	5,000.00	5,000.00	81,390.01
287 CCA 2.0 Grant Fund	3,943.31	0.00	0.00	3,943.31	83,800.00	87,743.31	**	87,679.82	87,679.82	63.49
288 Justice Reinvestment Incentive Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00
290 Police Pension Fund	0.00	0.00	0.00	0.00	305,700.00	305,700.00	**	305,600.00	305,600.00	100.00
291 Fire Pension Fund	0.00	0.00	0.00	0.00	152,850.00	152,850.00	**	152,850.00	152,850.00	0.00
295 IRS 125 Employee Benefits Plan Fund	5,558.61	0.00	0.00	5,558.61	4,940.00	10,498.61	**	5,000.00	5,000.00	5,498.61
Sub-Total - SPECIAL REVENUE FUNDS	**4,720,150.40**	**144,485.91**	**0.00**	**4,575,664.49**	**3,971,948.50**	**8,547,612.99**	**	**4,613,158.11**	**4,613,158.11**	**3,934,454.88**
Debt Service Funds							**			
300 General Bond Retirement Fund	11,644.48	0.00	0.00	11,644.48	49,750.00	61,394.48	**	49,750.00	49,750.00	11,644.48
310 S.A. Bond Retirement Fund	634,494.07	0.00	0.00	634,494.07	10,000.00	644,494.07	**	0.00	0.00	644,494.07

320 Oakwood/American TIF Fund	56,093.36	0.00	0.00	56,093.36	36,200.00	92,293.36		5,900.00	5,900.00	86,393.36
Sub-Total - DEBT SERVICE FUNDS	**702,231.91**	**0.00**	**0.00**	**646,138.55**	**95,950.00**	**705,888.55**	**	**55,650.00**	**55,650.00**	**742,531.91**
Capital Projects Funds							**			
400 Capital Improvement Fund	1,886,076.47	421,101.80	0.00	1,464,974.67	1,650,698.82	3,115,673.49	**	2,107,006.03	2,107,006.03	1,008,667.46
401 CIP Funding Reserve Fund	72,436.90	0.00	0.00	72,436.90	10,000.00	82,436.90	**	0.00	0.00	82,436.90
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	**1,958,513.37**	**421,101.80**	**0.00**	**1,537,411.57**	**1,660,698.82**	**3,198,110.39**	**	**2,107,006.03**	**2,107,006.03**	**1,091,104.36**
PROPRIETARY FUND TYPE							**			
Enterprise Funds							**			
500 Electric Utility Revenue Fund	7,659,825.76	241,120.54	0.00	7,418,705.22	17,077,921.28	24,496,626.50	**	18,786,271.71	18,786,271.71	5,710,354.79
503 Electric Development Fund	7,067,720.49	91,700.67	0.00	6,976,019.82	460,000.00	7,436,019.82	**	1,008,000.00	1,008,000.00	6,428,019.82
510 Water Revenue Fund	1,803,267.48	163,866.58	0.00	1,639,400.90	4,185,600.06	5,825,000.96	**	4,359,621.36	4,359,621.36	1,465,379.60
511 Water Depreciation Reserve Fund	1,479,766.09	250,840.11	0.00	1,228,925.98	133,000.00	1,361,925.98	**	271,000.00	271,000.00	1,090,925.98
512 Water Debt Reserve Fund	475,066.18	0.00	0.00	475,066.18	339,045.00	814,111.18	**	335,045.00	335,045.00	479,066.18
513 Water OWDA Bond Retirement Fund	46,451.15	0.00	0.00	46,451.15	23,401.00	69,852.15	**	22,741.00	22,741.00	47,111.15
519 Water Plant Renovation & Improvement Prj.Fund	378,305.27	8,999.44	0.00	369,305.83	485,975.00	855,280.83	**	588,185.00	588,185.00	267,095.83
520 Sewer Utility (WWT) Revenue Fund	1,203,521.97	240,641.64	0.00	962,880.33	4,221,337.64	5,184,217.97	**	4,663,337.79	4,663,337.79	520,880.18
521 Sewer (WWT) Replacement & Improvmnt. Fund	4,984,985.02	490,554.45	0.00	4,494,430.57	1,530,500.00	6,024,930.57	**	2,423,000.00	2,423,000.00	3,601,930.57
522 Sewer (WWT) Utility Reserve Fund	319,158.88	0.00	0.00	319,158.88	751,000.00	1,070,158.88	**	764,313.00	764,313.00	305,845.88
523 OWDA SA Debt Retirement Fund	104,518.88	0.00	0.00	104,518.88	125,000.00	229,518.88	**	107,581.00	107,581.00	121,937.88
532 Williams Pump Station Improvement Fund	20,367.38	0.00	0.00	20,367.38	77,950.00	98,317.38	**	81,373.00	81,373.00	16,944.38
560 Sanitation (Refuse) Revenue Fund	1,323,840.74	74.80	0.00	1,323,765.94	916,277.49	2,240,043.43	**	1,238,523.86	1,238,523.86	1,001,519.57
561 Sanitation (Refuse) Depreciation Reserve Fund	27,950.65	0.00	0.00	27,950.65	60,000.00	87,950.65	**	7,000.00	7,000.00	80,950.65
580 Meter Deposit (Electric & Water) Fund	615,186.88	500.00	0.00	614,686.88	30,000.00	644,686.88	**	25,000.00	25,000.00	619,686.88
Sub-Total - ENTERPRISE FUNDS	**27,509,932.82**	**1,488,298.23**	**0.00**	**26,021,634.59**	**30,417,007.47**	**56,438,642.06**	**	**34,680,992.72**	**34,680,992.72**	**21,757,649.34**
Internal Service Funds							**			
600 Central Garage Rotary Fund	83,693.10	1,466.60	0.00	82,226.50	318,437.05	400,663.55	**	400,582.02	400,582.02	81.53
Sub-Total - INTERNAL SERVICE FUNDS	**83,693.10**	**1,466.60**	**0.00**	**82,226.50**	**318,437.05**	**400,663.55**	**	**400,582.02**	**400,582.02**	**81.53**
TOTAL - ALL FUNDS	**38,305,489.42**	**2,275,699.41**	**0.00**	**35,973,696.65**	**50,639,515.80**	**86,577,012.45**	**	**56,516,646.77**	**56,516,646.77**	**30,152,659.04**

SIGNED:

Fiscal Officer **Date** 1/17/2024

Finance Director

APPROVED BY: County Budget Commission

County Auditor: ____________________

County Treasurer: ____________________

County Prosecuting Attorney: ____________________

Napoleon

Heartland Values, Flowing Opportunities

2024 Ordinances

- **Budget Summary**
- **Transfer of Funds**
- **Master Vendor List**
- **Master Bid List**
- **Allocation of Income Tax**
- **Reimbursable Costs**
- **Employee Pay Plans**
- **CIC Contribution**

ORDINANCE NO. 045-23

AN ORDINANCE ESTABLISHING THE APPROPRIATION MEASURE (BUDGET) OF THE CITY OF NAPOLEON, OHIO FOR THE FISCAL YEAR ENDING DECEMBER 31, 2024, 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, 2024; **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, 2024.

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: 12-18-23

Joseph D. Bialorucki, Council President

Approved: 12-18-23

Jason P. Maassel, Mayor

VOTE ON PASSAGE 7 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 Ordinance No. 045-23 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2023; & 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

2024 APPROPRIATION BUDGET
WORKING DRAFT AS OF 11/14/23

		2024 REQUESTED BUDGET		
DEPT	DESCRIPTION	PERSONAL	OTHER	TOTAL
1100	City Council/Legislative	42,616.76	8,223.00	50,839.76
1200	Mayor/Executive	18,420.22	1,350.00	19,770.22
1300	City Manager/Administrative	399,166.72	97,382.00	496,548.72
1370	City Manager/Human Resources	96,033.44	11,720.00	107,753.44
1400	Law Director/ Administrative	269,232.19	66,310.00	335,542.19
1500	Finance/Administrative	433,320.21	111,090.00	544,410.21
1520	Finance/Utility Billing	157,029.39	108,500.00	265,529.39
1600	Information Technology/Administration	217,508.58	84,530.00	302,038.58
1700	Engineering/City Engineer	394,079.75	60,430.00	454,509.75
1800	Municipal Court/Judicial	616,735.14	107,510.00	724,245.14
1900	General Gov./Miscellaneous	0.00	178,706.00	178,706.00
2100	Police/Safety Services	2,161,821.17	449,213.00	2,611,034.17
2101	Police/Code Enforcement	45,741.01	10,650.00	56,391.01
2102	Police/School Res. Officer	115,085.92	25,500.00	140,585.92
2103	Police/K-9 Unit	115,710.06	17,060.00	132,770.06
2200	Fire/Safety Services	1,555,179.50	265,950.00	1,821,129.50
4700	Cemetery/Grounds	93,970.27	27,800.00	121,770.27
5130	Service/Blds.,Properties,Equip.	101,142.69	17,260.00	118,402.69
9800	Reimbursements-Shared Expenses	0.00	45,110.00	45,110.00
9900	Transfer Accounts	0.00	188,200.00	188,200.00
	100 GENERAL FUND	**6,832,793.01**	**1,882,494.00**	**8,715,287.01**
1900	General Gov./Miscellaneous	0.00	15,000.00	15,000.00
	123 SPECIAL EVENTS FUND	**0.00**	**15,000.00**	**15,000.00**
3500	Economic Development	0.00	45,000.00	45,000.00
	130 ECONOMIC DEVELOPMENT FUND	**0.00**	**45,000.00**	**45,000.00**
9400	Unclaimed Monies Agency Accounts	0.00	500.00	500.00
9900	Transfer Accounts	0.00	2,000.00	2,000.00
	147 UNCLAIMED MONIES FUND	**0.00**	**2,500.00**	**2,500.00**
1510	Finance/Income Tax Collection	97,904.56	271,184.00	369,088.56
9900	Transfer Accounts	0.00	4,963,192.32	4,963,192.32
	170 MUNICIPAL INCOME TAX FUND	**97,904.56**	**5,234,376.32**	**5,332,280.88**
9800	Reimbursements-Shared Expenses	0.00	144,190.00	144,190.00
9900	Transfer Accounts	0.00	390,000.00	390,000.00
	180 KWH TAX COLLECTION FUND (GF)	**0.00**	**534,190.00**	**534,190.00**
1800	Municipal Court/Judicial	0.00	7,500.00	7,500.00
9900	Transfer Accounts	0.00	7,500.00	7,500.00
	195 LAW LIBRARY FUND	**0.00**	**15,000.00**	**15,000.00**

2024 APPROPRIATION BUDGET
WORKING DRAFT AS OF 11/14/23

		2024 REQUESTED BUDGET		
DEPT	DESCRIPTION	PERSONAL	OTHER	TOTAL
5100	Service/Streets Maint.&Prop.	304,650.64	209,875.00	514,525.64
5110	Service/Ice And Snow Removal	38,110.00	75,950.00	114,060.00
5120	Service/Storm Drainage	11,845.00	15,500.00	27,345.00
	200 STREET CONST.MAINT.&REPAIR FD	**354,605.64**	**301,325.00**	**655,930.64**
5100	Service/Streets Maint.&Prop.	0.00	68,200.00	68,200.00
	201 STATE HIGHWAY IMPROVEMENT FUND	**0.00**	**68,200.00**	**68,200.00**
5100	Service/Streets Maint.&Prop.	0.00	25,000.00	25,000.00
	202 MUNI.(50%)MOTOR VEH.LIC.TAS FD	**0.00**	**25,000.00**	**25,000.00**
5100	Service/Streets Maint.&Prop.	0.00	54,000.00	54,000.00
	203 MUNI.(100%)MOTOR VEH.LIC.TASFD	**0.00**	**54,000.00**	**54,000.00**
5100	Service/Streets Maint.&Prop.	0.00	12,000.00	12,000.00
	204 CO VEH LIC PERMISSIVE TAX FUND	**0.00**	**12,000.00**	**12,000.00**
2200	Fire/Safety Services	0.00	230,500.00	230,500.00
9800	Reimbursements-Shared Expenses	0.00	205,000.00	205,000.00
9900	Transfer Accounts	0.00	30,240.00	30,240.00
	210 EMS TRANSPORT SERVICE FUND	**0.00**	**465,740.00**	**465,740.00**
4100	Recreation/Administrative	186,597.56	8,200.00	194,797.56
4200	Recreation/Golf Operating	260,695.29	242,200.00	502,895.29
4300	Recreation/Pool Operating	127,022.18	93,550.00	220,572.18
4400	Recreation/Parks & Programs	302,127.74	271,680.00	573,807.74
	220 RECREATION FUND	**876,442.77**	**615,630.00**	**1,492,072.77**
4300	Recreation/Pool Operating	17,935.82	377,440.00	395,375.82
	221 NAPOLEON AQUATIC CENTER	**17,935.82**	**377,440.00**	**395,375.82**
8300	Revenue Funds Debt Services	0.00	229,900.00	229,900.00
	223 NAP AQUATIC CTR DEBT RES FUND	**0.00**	**229,900.00**	**229,900.00**
4700	Cemetery/Grounds	0.00	6,500.00	6,500.00
	227 CEMETERY TRUST FUND	**0.00**	**6,500.00**	**6,500.00**
3800	Travel And Tourism (3%)	0.00	50,000.00	50,000.00
9900	Transfer Accounts	0.00	50,000.00	50,000.00
	240 HOTEL/MOTEL TAX FUND	**0.00**	**100,000.00**	**100,000.00**
2200	Fire/Safety Services	0.00	95,400.00	95,400.00
	242 FIRE EQUIPMENT FUND	**0.00**	**95,400.00**	**95,400.00**
1900	General Gov./Miscellaneous	0.00	21,000.00	21,000.00
	243 FIRE LOSS CLAIMS FUND	**0.00**	**21,000.00**	**21,000.00**
1300	City Manager/Administrative	0.00	250,000.00	250,000.00
	252 AMERICAN RESCUE PLAN ACT	**0.00**	**250,000.00**	**250,000.00**
2100	Police/Safety Services	0.00	1,700.00	1,700.00

	2024 REQUESTED BUDGET		
DEPT DESCRIPTION	PERSONAL	OTHER	TOTAL
253 ONEOHIO FUND	**0.00**	**1,700.00**	**1,700.00**
3300 Cdbg, Chis & Chip Dev.Grants	0.00	22,000.00	22,000.00
261 CDBG PROGRAM INCOME FUND	**0.00**	**22,000.00**	**22,000.00**
1800 Municipal Court/Judicial	0.00	25,000.00	25,000.00
270 INDIGENT DRIV. ALCOHOL FUND	**0.00**	**25,000.00**	**25,000.00**
2100 Police/Safety Services	0.00	1,800.00	1,800.00
271 LAW ENFORCEMENT & ED. FUND	**0.00**	**1,800.00**	**1,800.00**
1800 Municipal Court/Judicial	0.00	35,000.00	35,000.00
9800 Reimbursements-Shared Expenses	0.00	10,000.00	10,000.00
272 COURT COMPUTERIZATION FUND	**0.00**	**45,000.00**	**45,000.00**
2100 Police/Safety Services	0.00	1,000.00	1,000.00
273 LAW ENFORCEMENT TRUST FUND	**0.00**	**1,000.00**	**1,000.00**
2100 Police/Safety Services	0.00	2,000.00	2,000.00
274 MANDATORY DRUG FINE FUND	**0.00**	**2,000.00**	**2,000.00**
1810 Municipal Court/Probation Department	20,909.06	1,000.00	21,909.06
275 MUNICIPAL PROBATION SERV. FUND	**20,909.06**	**1,000.00**	**21,909.06**
2021	0.00	0.00	0.00
277 PROBATION OFFICER GRANT FUND	**0.00**	**0.00**	**0.00**
1800 Municipal Court/Judicial	0.00	65,000.00	65,000.00
278 COURT SPECIAL PROJECTS FUND	**0.00**	**65,000.00**	**65,000.00**
2100 Police/Safety Services	0.00	500.00	500.00
280 CERTIFIED POLICE TRAINING FUND	**0.00**	**500.00**	**500.00**
1800 Municipal Court/Judicial	0.00	5,000.00	5,000.00
281 INDIGENT DRIVERS INTERLOCK/ALC	**0.00**	**5,000.00**	**5,000.00**
2023	73,352.82	14,327.00	87,679.82
287 PROBATION IMP. & INCTV.GRT.FD.	**73,352.82**	**14,327.00**	**87,679.82**
2021	0.00	0.00	0.00
288 JUSTICE REINV.INCENTIVE GRT.FD	**0.00**	**0.00**	**0.00**
2100 Police/Safety Services	95,600.00	210,000.00	305,600.00
290 POLICE PENSION FUND	**95,600.00**	**210,000.00**	**305,600.00**
2200 Fire/Safety Services	47,850.00	105,000.00	152,850.00
291 FIRE PENSION FUND	**47,850.00**	**105,000.00**	**152,850.00**
1900 General Gov./Miscellaneous	0.00	5,000.00	5,000.00
295 IRS 125 EMPLOYEE BENEFITS FUND	**0.00**	**5,000.00**	**5,000.00**
8100 General Obligation Debt Services	0.00	49,750.00	49,750.00
300 GENERAL BOND RETIREMENT FUND	**0.00**	**49,750.00**	**49,750.00**
7000 General Improvements & Projects	0.00	5,900.00	5,900.00

2024 APPROPRIATION BUDGET
WORKING DRAFT AS OF 11/14/23

		2024 REQUESTED BUDGET		
DEPT	DESCRIPTION	PERSONAL	OTHER	TOTAL
	320 OAKWOOD/AMERICAN TIF FUND	**0.00**	**5,900.00**	**5,900.00**
1300	City Manager/Administrative	0.00	0.00	0.00
1370	City Manager/Human Resources	0.00	0.00	0.00
1400	Law Director/ Administrative	0.00	0.00	0.00
1500	Finance/Administrative	0.00	500.00	500.00
1600	Information Technology/Administration	0.00	30,837.00	30,837.00
1700	Engineering/City Engineer	0.00	13,000.00	13,000.00
1800	Municipal Court/Judicial	0.00	231,034.03	231,034.03
2100	Police/Safety Services	0.00	217,725.00	217,725.00
2102	Police/School Res. Officer	0.00	400.00	400.00
2103	Police/K-9 Unit	0.00	1,500.00	1,500.00
2200	Fire/Safety Services	0.00	56,000.00	56,000.00
4200	Recreation/Golf Operating	0.00	0.00	0.00
4400	Recreation/Parks & Programs	0.00	7,500.00	7,500.00
4700	Cemetery/Grounds	0.00	0.00	0.00
5100	Service/Streets Maint.&Prop.	0.00	1,435,000.00	1,435,000.00
5200	Service/Central Garage	0.00	0.00	0.00
9900	Transfer Accounts	0.00	113,510.00	113,510.00
	400 CAPITAL IMPROVEMENT FUND	**0.00**	**2,107,006.03**	**2,107,006.03**
1520	Finance/Utility Billing	0.00	0.00	0.00
6110	Electric/Operations, Dist. System	1,651,731.71	1,145,880.00	2,797,611.71
6111	Electric/Purchased Power	0.00	14,000,000.00	14,000,000.00
9800	Reimbursements-Shared Expenses	0.00	1,093,660.00	1,093,660.00
9900	Transfer Accounts	0.00	895,000.00	895,000.00
	500 ELECTRIC UTILITY REVENUE FUND	**1,651,731.71**	**17,134,540.00**	**18,786,271.71**
6110	Electric/Operations, Dist. System	0.00	1,008,000.00	1,008,000.00
	503 ELECTRIC DEVELOPMENT FUND	**0.00**	**1,008,000.00**	**1,008,000.00**
1520	Finance/Utility Billing	0.00	0.00	0.00
6200	Water/Treatment Plant Operations	674,760.65	1,374,619.00	2,049,379.65
6210	Water/Distribution System	504,255.71	263,885.00	768,140.71
9800	Reimbursements-Shared Expenses	0.00	583,180.00	583,180.00
9900	Transfer Accounts	0.00	958,921.00	958,921.00
	510 WATER REVENUE FUND	**1,179,016.36**	**3,180,605.00**	**4,359,621.36**
6210	Water/Distribution System	0.00	271,000.00	271,000.00
	511 WATER DEPRECIATION RES. FUND	**0.00**	**271,000.00**	**271,000.00**
8300	Revenue Funds Debt Services	0.00	335,045.00	335,045.00
	512 WATER DEBT RESERVE FUND	**0.00**	**335,045.00**	**335,045.00**

2024 APPROPRIATION BUDGET
WORKING DRAFT AS OF 11/14/23

		2024 REQUESTED BUDGET		
DEPT	DESCRIPTION	PERSONAL	OTHER	TOTAL
8300	Revenue Funds Debt Services	0.00	22,741.00	22,741.00
	513 WATER OWDA BOND RETIREMENT FD.	**0.00**	**22,741.00**	**22,741.00**
6200	Water/Treatment Plant Operations	0.00	588,185.00	588,185.00
	519 WATER PLANT IMPROV & RENO FUND	**0.00**	**588,185.00**	**588,185.00**
1520	Finance/Utility Billing	0.00	0.00	0.00
6300	Sewer (Wwt)/Treatment Plant Oper.	745,230.02	1,178,758.00	1,923,988.02
6310	Sewer (Wwt)/Collection System	79,469.95	129,025.00	208,494.95
6311	Sewer (Wwt)/Cleaning & Imp.(Sso & Cso)	182,254.83	9,550.00	191,804.83
9800	Reimbursements-Shared Expenses	0.00	656,600.00	656,600.00
9900	Transfer Accounts	0.00	1,682,450.00	1,682,450.00
	520 SEWER UTILITY REVENUE FUND	**1,006,954.79**	**3,656,383.00**	**4,663,337.79**
6310	Sewer (Wwt)/Collection System	0.00	2,423,000.00	2,423,000.00
	521 SEWER UTY. REPLCMNT.&IMP. FUND	**0.00**	**2,423,000.00**	**2,423,000.00**
8800	State & Epa Loans Debt Services	0.00	764,313.00	764,313.00
	522 SEWER DEBT RESERVE FUND	**0.00**	**764,313.00**	**764,313.00**
8600	Special Assess. Debt Services (Owda)	0.00	107,581.00	107,581.00
	523 OWDA SA DEBT RETIREMENT FUND	**0.00**	**107,581.00**	**107,581.00**
8800	State & Epa Loans Debt Services	0.00	81,373.00	81,373.00
	532 WILLIAMS PUMP STA.IMP.PRJ.FUND	**0.00**	**81,373.00**	**81,373.00**
1520	Finance/Utility Billing	0.00	0.00	0.00
6400	Sanitation /Collection & Disposal	289,397.34	174,960.00	464,357.34
6410	Sanitation/Srs-Seasonal Pickup Program	0.00	72,900.00	72,900.00
6411	Sanitation/Srs-Yard Waste Site Oper.	0.00	96,450.00	96,450.00
6412	Sanitation/Srs-Mosquito Control	0.00	86,325.00	86,325.00
6420	Sanitation/Recycling Programs	158,901.52	70,990.00	229,891.52
9800	Reimbursements-Shared Expenses	0.00	233,600.00	233,600.00
9900	Transfer Accounts	0.00	55,000.00	55,000.00
	560 SANITATION (REFUSE)REVENUE FD	**448,298.86**	**790,225.00**	**1,238,523.86**
6400	Sanitation /Collection & Disposal	0.00	7,000.00	7,000.00
	561 SANIT.(REFUSE) DEPREC.RES.FUND	**0.00**	**7,000.00**	**7,000.00**
6500	Meter Deposit/Unapplied Cash	0.00	25,000.00	25,000.00
	580 METER DEP.(ELECT & WATER) FUND	**0.00**	**25,000.00**	**25,000.00**
5200	Service/Central Garage	194,862.02	130,720.00	325,582.02
5600	Service/Fuel Purchase Rotary	0.00	75,000.00	75,000.00
	600 CENTRAL GARAGE ROTARY FUND	**194,862.02**	**205,720.00**	**400,582.02**

2024 APPROPRIATION BUDGET
WORKING DRAFT AS OF 11/14/23

	2024 REQUESTED BUDGET		
DEPT DESCRIPTION	PERSONAL	OTHER	TOTAL
GRAND TOTAL - ALL FUNDS	**12,898,257.42**	**43,618,389.35**	**56,516,646.77**

RESOLUTION NO. 046-23

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 2024, 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 2024 as listed in Exhibit A attached hereto and hereby 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: 12-18-23

Approved: 12-18-23

Joseph D. Bialorucki, Council President

Jason P. Maassel, Mayor

VOTE ON PASSAGE 7 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. 046-23 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2023; & 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

2024 ESTIMATED TRANSFER OF FUNDS

APPROPRIATION ACCOUNT AND PURPOSE

	= ACCOUNT =	= FUND FROM =	= FUND TO =
100 GENERAL FUND Tr-To 101 General Res.Bal.Fund	100.9900.59401	100,000	
101 GENERAL RESERVE BALANCE FUND Transfers-In(Various Funds)	101.0000.49900		100,000
New Fund in 2013 by City Council to set aside Un-needed Reserves from the 100 General Fund.			
100 GENERAL FUND Tr-To 200 Street (Scmr) Fund	100.9900.59450	0	
200 STREET CONST.MAINT.&REPAIR FD Transfers-In(Various Funds)	200.0000.49900		0
Net Subsidy Requirements			
100 GENERAL FUND Tr-To 170 Mun.In.Tax Fund	100.9900.59470	0	
170 MUNICIPAL INCOME TAX FUND Transfers-In(Various Funds)	170.0000.49900		0
Large Income Tax Refunds			
100 GENERAL FUND Tr-To 288 Justice Reinv.Incentive Gr.Fd.	100.9900.59535	0	
288 JUSTICE REINV.INCENTIVE GRT.FD Transfers-In(Various Funds)	288.0000.49900		0
Net Subsidy Requirements			
100 GENERAL FUND Tr-To 123 Special Events Fund	100.9900.59540	15,000	
123 SPECIAL EVENTS FUND Transfers-In(Various Funds)	123.0000.49900		15,000
Net Subsidy Requirements			
100 GENERAL FUND Tr-To 130 Econ.Dev.Fund	100.9900.59550	45,000	
130 ECONOMIC DEVELOPMENT FUND Transfers-In(Various Funds)	130.0000.49900		45,000
Net Subsidy Requirements			
100 GENERAL FUND Tr-To 295 Employee Benefits Fund	100.9900.59555	3,200	
295 IRS 125 EMPLOYEE BENEFITS FUND Transfers-In(Various Funds)	295.0000.49900		3,200
Subsidize Administrative Costs to AFLAC (Wage Works) on the IRS 125 Benefits Plan			
100 GENERAL FUND Tr-To 400 Cip Fund	100.9900.59615	0	
400 CAPITAL IMPROVEMENT FUND Transfers-In(Various Funds)	400.0000.49900		0
100 GENERAL FUND Tr-To 600 Central Garage Rotary Fund	100.9900.59880	25,000	
600 CENTRAL GARAGE ROTARY FUND Transfers-In(Various Funds)	600.0000.49900		25,000
Net Subsidy Requirements			
147 UNCLAIMED MONIES FUND Tr-To 100 General Fund	147.9900.59400	2,000	
100 GENERAL FUND Transfers-In(Various Funds)	100.0000.49900		2,000
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)	170.9900.59410	2,700,000	
100 GENERAL FUND Transfers-In(Income Tax Fund)	100.0000.49910		2,700,000
TR-to 100 GF (62% of Net 1.3%)			
170 MUNICIPAL INCOME TAX FUND Tr-To 220 Recreation Fd.(Inc.Tax)	170.9900.59510	692,494	
220 RECREATION FUND Transfers-In(Income Tax Fund)	220.0000.49910		692,494
TR-to 220 Recreation Levy Fund .2%			
170 MUNICIPAL INCOME TAX FUND Tr-To 400 Cip Fund (Inc Tax)	170.9900.59610	1,570,699	
400 CAPITAL IMPROVEMENT FUND Transfers-In(Income Tax Fund)	400.0000.49910		1,570,699
TR-to 400 CIP (38% of Net 1.3%)			
180 KWH TAX COLLECTION FUND (GF) Tr-To 100 General Fund	180.9900.59400	390,000	
100 GENERAL FUND Transfers-In(Kwh Tax Fund)	100.0000.49950		390,000
Balance available after Utility Reimbursement			

2024 ESTIMATED TRANSFER OF FUNDS

APPROPRIATION ACCOUNT AND PURPOSE

	= ACCOUNT =	= FUND FROM =	= FUND TO =
195 LAW LIBRARY FUND Tr-To 100 General Fund	195.9900.59400	7,500	
100 GENERAL FUND Transfers-In(Various Funds)	100.0000.49900		7,500
1/2 Gross Estimated Revenues			
210 EMS TRANSPORT SERVICE FUND Tr-To 242 Fire Equip.Fund	210.9900.59620	30,240	
242 FIRE EQUIPMENT FUND Transfers-In(Various Funds)	242.0000.49900		30,240
City Share of Township Contract for Capital Items			
221 NAPOLEON AQUATIC CENTER Transfers-To All Funds	221.4300.59300	100,000	
222 NAP AQUATIC CTR RESERVE FUND Transfers-In(Various Funds)	222.0000.49900		100,000
222 NAP AQUATIC CTR RESERVE FUND			
221 NAPOLEON AQUATIC CENTER Transfers-To All Funds	221.4300.59300	249,140	
223 NAP AQUATIC CTR DEBT RES FUND Transfers-In(Various Funds)	223.0000.49900		249,140
223 NAP AQUATIC CTR DEBT RES FUND			
240 HOTEL/MOTEL TAX FUND Tr-To 100 General Fund	240.9900.59400	50,000	
100 GENERAL FUND Transfers-In(Various Funds)	100.0000.49900		50,000
1/2 Gross of Estimated Revenues			
252 AMERICAN RESCUE PLAN ACT Reimbursement - Fed. Grants - A.R.P.A.	252.1300.59001	250,000	
100 GENERAL FUND Transfers-In(Various Funds)	100.0000.49900		250,000
290 POLICE PENSION FUND Transfers-To 100 General Fund	290.2100.59400	210,000	
100 GENERAL FUND Transfers-In (Police Pension)	100.0000.49920		210,000
291 FIRE PENSION FUND Transfers-To 100 General Fund	291.2200.59400	105,000	
100 GENERAL FUND Transfers-In(Fire Pension)	100.0000.49930		105,000
400 CAPITAL IMPROVEMENT FUND Tr-To 300 Bond Retirement Fund	400.9900.59545	49,750	
300 GENERAL BOND RETIREMENT FUND Transfers-In(Various Funds)	300.0000.49900		49,750
Principal and Interest Payments			
400 CAPITAL IMPROVEMENT FUND Tr-To 242 Fire Equip.Fund	400.9900.59620	53,760	
242 FIRE EQUIPMENT FUND Transfers-In(Various Funds)	242.0000.49900		53,760
City Share of Township Contract for Capital Items			
400 CAPITAL IMPROVEMENT FUND Tr-To 401 Cip Funding Res Fd	400.9900.59630	10,000	
401 CIP FUNDING RESERVE FUND Transfers-In(Various Funds)	401.0000.49900		10,000
400 CAPITAL IMPROVEMENT FUND Tr To 410 Fire Fac. Fund	400.9900.59640	0	
410 FIRE FACILITY TRAINING GRT.FD. Transfers-In(Various Funds)	410.0000.49900		0
410 FIRE FACILITY TRAINING GRT.FD. Tr - To 400 Cip Fund	410.9900.59615	0	
400 CAPITAL IMPROVEMENT FUND Transfers-In(Various Funds)	400.0000.49900		0
410 FIRE FACILITY TRAINING GRT.FD. Tr - To 242 Fire Equip Fund	410.9900.59620	0	
242 FIRE EQUIPMENT FUND Transfers-In(Various Funds)	242.0000.49900		0

2024 ESTIMATED TRANSFER OF FUNDS

APPROPRIATION ACCOUNT AND PURPOSE

	= ACCOUNT =	= FUND FROM =	= FUND TO =
500 ELECTRIC UTILITY REVENUE FUND Tr-To 180 Kwh Tax Col. Fund (Gf)	500.9900.59480	495,000	
180 KWH TAX COLLECTION FUND (GF) Transfers-In(Various Funds)	180.0000.49900		495,000
State kWH Tax Collection less State Use Tax			
500 ELECTRIC UTILITY REVENUE FUND Tr-To-503 Electric Dev Fund	500.9900.59825	400,000	
503 ELECTRIC DEVELOPMENT FUND Transfers-In(Various Funds)	503.0000.49900		400,000
510 WATER REVENUE FUND Tr-To 511 Water Dep.Res.Fund	510.9900.59835	121,000	
511 WATER DEPRECIATION RES. FUND Transfers-In(Various Funds)	511.0000.49900		121,000
Depreciation Fund for Minimum Required 511 Trust Fund Balances on Revenue Debt about $304,000.			
510 WATER REVENUE FUND Tr-To 512 Water Debt Reserve Fund	510.9900.59840	335,045	
512 WATER DEBT RESERVE FUND Transfers-In(Various Funds)	512.0000.49900		335,045
Minimum Balance Required $200,000 for Debt Service Reserve for Revenue per Trust Agreements.			
510 WATER REVENUE FUND Tr-To 513 Water Owda Bond Ret.Fd.	510.9900.59841	19,901	
513 WATER OWDA BOND RETIREMENT FD. Transfers-In(Various Funds)	513.0000.49900		19,901
Minimum Balance Required??			
510 WATER REVENUE FUND Tr-To 519 Wtr Plant Ren.Imp.Fd.	510.9900.59849	482,975	
519 WATER PLANT IMPROV & RENO FUND Transfers-In(Various Funds)	519.0000.49900		482,975
Transfer to 519 Water Plant Ren.Imp.Fund			
520 SEWER UTILITY REVENUE FUND Tr-To 523 Owda Sa Bond Ret.Sewer Fu	520.9900.59560	108,000	
523 OWDA SA DEBT RETIREMENT FUND Transfers-In(Various Funds)	523.0000.49900		108,000
520 SEWER UTILITY REVENUE FUND Tr-To 532 Wms. Pump Sta. Fund	520.9900.59561	77,450	
532 WILLIAMS PUMP STA.IMP.PRJ.FUND Transfers-In(Various Funds)	532.0000.49900		77,450
520 SEWER UTILITY REVENUE FUND Tr-To 521 Sew.(Wwt)Dep.Res.Fund	520.9900.59855	750,000	
521 SEWER UTY. REPLCMNT.&IMP. FUND Transfers-In(Various Funds)	521.0000.49900		750,000
520 SEWER UTILITY REVENUE FUND Tr-To 522 Sewer Res.Fund	520.9900.59865	747,000	
522 SEWER DEBT RESERVE FUND Transfers-In(Various Funds)	522.0000.49900		747,000
560 SANITATION (REFUSE)REVENUE FD Te-To 561 San.(Ref) Dep.Res.Fund	560.9900.59871	55,000	
561 SANIT.(REFUSE) DEPREC.RES.FUND Transfers-In(Various Funds)	561.0000.49900		55,000

RESOLUTION NO. 042-23

A RESOLUTION AUTHORIZING EXPENDITURE OF FUNDS IN EXCESS OF FIFTY THOUSAND DOLLARS ($50,000) IN AND FOR THE YEAR 2024 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 2024 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 2024, 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 2024, 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 2024 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: 12-18-23

Joseph D. Bialorucki, Council President

Approved: 12-18-23

Jason P. Maassel, Mayor

VOTE ON PASSAGE 7 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. 042-23 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _______ day of __________________, 2023; & 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
Altec Industries	For: Digger Truck Services
Alloway	For: Professional Services – Lab Testing
Amazon	For: Various City Supplies & Equipment
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
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
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)
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
Motorola	For: First Responder Radios
Neptune Equipment Co. (NECO)	For: Meter Parts and Supplies
Newegg Business	For: Computers and Supplies
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
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
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
Uniliance	For: Construction Services
UniFirst Corporation	For: Uniforms & Supplies
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. 041-23

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 2024; 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 2024; 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: 12-18-23

Joseph D. Bialorucki, Council President

Approved: 12-18-23

Jason P. Maassel, Mayor

VOTE ON PASSAGE 7 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. 041-23 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2023; & 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
- → Building Feasibility Study

1600 I.T. ADMINISTRATION
- → I.T. Room Renovations

1800 MUNICIPAL COURT
- → Oakwood Complex Improvements – City Share
- → Parking Lot Improvements
- → Steel Entry Doors – Replacement of Two (2)

2100 POLICE/SAFETY SERVICES
- → SRO Golf Cart
- → Patrol Vehicles – Replacement of Two (2)
- → Ballistic Vests - Replacement of Four (4) / 5 Year Rotation
- → Shooting Range Modifications
- → Evidence Room Renovations

2200 FIRE/SAFETY SERVICES
- → Radio Replacements – Five (5) each
- → EMS Supplies
- → EMS Billing Services
- → Extraction Equipment
- → Hose Replacements – 13 Sections
- → Fire Station Renovations
- → Gear Replacement – Five (5) Sets

4200 GOLF COURSE
- → Golf Carts – Replacement of Three (3)
- → Submersible Pump and Motor Irrigation System

4300 NAPOLEON AQUATIC CENTER
- → Storage Barn
- → Automatic Pool Floor Cleaner
- → Pump and Motor Assembly

4400 PARKS & RECREATION
- → Field Paint Machine

4700 CEMETERY
- → Mower

5100 SERVICES/STREETS SCM &4
- → Annual Road Program – Milling & Resurfacing Local Streets
- → Ice and Snow Removal (salt contracts)
- → W. Front Street Improvements

→ Annual Crack Sealing
→ Scott Street Resurfacing (Lagrange Street to Wood Drive)
→ Safe Routes to School

6110 ELECTRIC/OPERATIONS DISTRIBUTION
→ Wood Poles
→ 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
→ Advanced Metering Infrastructure (AMI)

6200 WATER TREATMENT PLANT OPERATIONS
→ Water Treatment Plant Chemicals
→ Emergency Repairs
→ Membrane Cleaning Chemicals
→ Membrane Filter Replacement
→ Washwater Basin Fence w/Gate – Replacement
→ South Water Tower Rehabilitation and Painting
→ Rate Review

6300 SEWER/WASTE WATER TREATMENT PLANT
→ Waste Water Treatment Plant Chemicals
→ Sanitary Lateral Repairs in City ROW
→ Bio Solids Removal and Landfill Disposal
→ New Truck w/Plow
→ Tipping Dumpsters for Grit Removal and Sludge Overflow
→ Confined Space Equipment and Valve Operators
→ Rate Review

6310 SEWER/COLLECTION SYSTEM
→ Sanitary Sewer Cleaning Program
→ E. Washington Street Sanitary Sewer Improvements – Phase 1 & 2
→ Sanitary Sewer System Flow Monitoring Update

6400, 6410, 6411,6412, 6420 SANITATION/RECYCLING COLLECTION & DISPOSAL
→ Landfill Disposal Fees
→ Concrete Grinding
→ Brush Grinding
→ Recycling Services

ORDINANCE NO. 047-23

AN ORDINANCE AMENDING THE ALLOCATION OF FUNDS AS FOUND IN SECTIONS 193.11 AND 194.013 OF THE CODIFIED ORDINANCES OF THE CITY OF NAPOLEON, OHIO; AND DECLARING AN EMERGENCY

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

Section 1. That, Section 193.11 of the Codified Ordinances of Napoleon, Ohio, shall be amended and enacted as follows:

"193.11 ALLOCATION OF FUNDS.

(a) Effective January 1, 2024, the funds collected under the provisions of this chapter shall be deposited in the "General Fund equivalent" of the City for municipal income taxes and shall be disbursed in the following order:

(1) Such part thereof as shall be necessary to defray all costs of collecting this tax and all costs of administering and enforcing the provisions of this chapter and the rules and regulations adopted by Council in connection therewith.

(2) Not more than sixty-five percent (65%) of the net available tax receipts received annually may be used to defray operating expenses of the City.

(3) At least thirty-five percent (35%) of the net available tax receipts received annually shall be set aside and used for capital improvements including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks, and playgrounds; and for equipment necessary for the Police, Fire, Street, Traffic, and Safety Departments.

(b) Effective January 1, 2025 and thereafter, the funds collected under the provisions of this chapter shall be deposited in the "General Fund equivalent" of the City for municipal income taxes and shall be disbursed in the following order:

(1) Such part thereof as shall be necessary to defray all costs of collecting this tax and all costs of administering and enforcing the provisions of this chapter and the rules and regulations adopted by Council in connection therewith.

(2) Not more than sixty-five percent (65%) of the net available tax receipts received annually may be used to defray operating expenses of the City.

(3) At least thirty-five percent (35%) of the net available tax receipts received annually shall be set aside and used for capital improvements including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks, and playgrounds; and for equipment necessary for the Police, Fire, Street, Traffic, and Safety Departments."

Section 2. That, Section 193.11 of the Codified Ordinances of Napoleon, Ohio, as existed prior to the enactment of this Ordinance, is repealed effective December 31, 2023 at 11:59 PM.

Section 3. That, Section 194.013 of the Codified Ordinances of Napoleon, Ohio, shall be amended and enacted as follows:

"194.013 ALLOCATION OF FUNDS.

(A) Effective January 1, 2024, the funds collected under the provisions of this Chapter shall be deposited in the "General Fund equivalent" of the City for municipal income taxes and shall be disbursed in the following order:

(1) Such part thereof as shall be necessary to defray all costs of collecting this tax and all costs of administering and enforcing the provisions of this Chapter and the rules and regulations adopted by Council in connection therewith.

(2) Not more than sixty-five percent (65%) of the net available tax receipts received annually may be used to defray operating expenses of the City.

(3) At least thirty-five percent (35%) of the net available tax receipts received annually shall be set aside and used for capital improvements including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks, and playgrounds; and for equipment necessary for the Police, Fire, Street, Traffic, and Safety Departments.

(4) One-hundred percent (100%) of the net available tax receipts received annually pursuant to Napoleon Ordinance 194.081 may be used to defray operating expenses incurred due to the provision of police and fire services.

(B) Effective January 1, 2025 and thereafter, the funds collected under the provisions of this chapter shall be deposited in the "General Fund equivalent" of the City for municipal income taxes and shall be disbursed in the following order:

(1) Such part thereof as shall be necessary to defray all costs of collecting this tax and all costs of administering and enforcing the provisions of this chapter and the rules and regulations adopted by Council in connection therewith.

(2) Not more than sixty-five percent (65%) of the net available tax receipts received annually may be used to defray operating expenses of the City.

(3) At least thirty-five percent (35%) of the net available tax receipts received annually shall be set aside and used for capital improvements including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks, and playgrounds; and for equipment necessary for the Police, Fire, Street, Traffic, and Safety Departments.

(4) One-hundred percent (100%) of the net available tax receipts received annually pursuant to Napoleon Ordinance 194.081 may be used to defray operating expenses incurred due to the provision of police and fire services."

Section 4. That, Section 194.013 of the Codified Ordinances of Napoleon, Ohio, as existed prior to the enactment of this Ordinance, is repealed effective December 31, 2023 at 11:59 PM.

Section 5. 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 Napoleon Ohio.

Section 6. 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, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 7. That, this Ordinance 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 passage before the deadline; moreover, this must timely take effect to meet the intent of the law; 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 timely allocation of funds, and for further reasons as stated in the Preamble hereof.

Passed: 12-18-23

Joseph D. Bialorucki, Council President

Approved: 12-18-23

Jason P. Maassel, Mayor

VOTE ON PASSAGE 7 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 Ordinance No. 047-23 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2023; & 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

ORDINANCE NO. 048-23

AN ORDINANCE APPORTIONING THE EXPENSES INCURRED INCLUDING WAGES, SALARIES AND FRINGE BENEFITS OF THE MAYOR, COUNCIL, AND VARIOUS OTHER DEPARTMENTS OF THE CITY OF NAPOLEON WHICH ARE NOT OTHERWISE DIRECTLY CHARGED TO SPECIAL AND/OR CAPITAL PROJECTS AMONG VARIOUS ACCOUNTS EFFECTIVE JANUARY 1, 2024; AMENDING ORDINANCE NO.(S) 104-09, 087-19, 069-20, 059-21, AND 076-22; AND DECLARING AN EMERGENCY

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

Section 1. That, the expenses incurred, including wages, salary and fringe benefits of the Mayor, City Council, and various departments within the City as found in Exhibit A, that are not otherwise directly charged to special and/or capital projects, shall be apportioned among the funds using the direct reimbursement method as found in attached Exhibit A which is made part of this Ordinance.

Section 2. That, the City Finance Director is directed to adjust the affected funds, retroactive if necessary, effective January 1, 2024 to accomplish the intent of this Ordinance.

Section 3. That, Ordinance No.(s) 104-09, 087-19, 069-20, 059-21, and 076-22 are hereby amended.

Section 4. 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 Napoleon Ohio.

Section 5. 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, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 6. That, this Ordinance 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 proper payment of wages to employees, proper payment being essential to the harmony of the necessary workforce; therefore, provided 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 commence the amendments 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: 12-18-23

Joseph D. Bialorucki, Council President

Approved: 12-18-23

Jason P. Maassel, Mayor

VOTE ON PASSAGE 7 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 Ordinance No.048-23 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2023; & 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

2024 ESTIMATED INTERNAL REIMBURSABLE COSTS - ALLOCATION OF SHARED AND DIRECT COSTS

100 GF ADMINISTRATIVE SHARED COSTS & DISPATCHING SERVICES TO ENTERPRISE FUNDS:

Budgeted Allocations (%'s) were changed by City Council, Ord 104-09, Passed 12/21/2009 and Ord. 087-19 Passed 12/16/19

	= 1100 CITY COUNCIL =		= 1200 MAYORS OFFC. =		= 1300 CITY MANAGER =		= 1370 HUMAN RESRCE. =	
Projected Appropriations -->		50,840		19,770		496,549		107,753
100 GENERAL FUND-Net Direct	25%	12,710	25%	4,943	10%	49,655	30%	32,326
500 ELECTRIC OPER.FUND	30%	15,252	30%	5,931	40%	198,619	25%	26,938
510 WATER REV. FUND	20%	10,168	20%	3,954	20%	99,310	20%	21,551
520 SEWER REV. FUND	20%	10,168	20%	3,954	20%	99,310	20%	21,551
560 SANTITION FUND	5%	2,542	5%	989	10%	49,655	5%	5,388
Sub-Total Reimbursement	**75%**	**38,130**	**75%**	**14,828**	**90%**	**446,894**	**70%**	**75,427**
Verification Total	**100%**	**50,840**	**100%**	**19,770**	**100%**	**496,549**	**100%**	**107,753**

	= 1400 LAW DIRECTOR =		= 1500 FINANCE/ADMIN =		= 1520 FINANCE/UTILITY =		= 1600 INF.SYS./ADMIN. =	
Projected Appropriations -->	(1)	299,122		544,410		265,529	(2)	292,039
100 GENERAL FUND-Net Direct	30%	89,737	10%	54,441	0%	0	20%	58,408
500 ELECTRIC OPER.FUND	25%	74,781	40%	217,764	50%	132,765	35%	102,214
510 WATER REV. FUND	20%	59,824	20%	108,882	20%	53,106	20%	58,408
520 SEWER REV. FUND	20%	59,824	20%	108,882	20%	53,106	20%	58,408
560 SANTITION FUND	5%	14,956	10%	54,441	10%	26,553	5%	14,602
Sub-Total Reimbursement	**70%**	**209,386**	**90%**	**489,969**	**100%**	**265,529**	**80%**	**233,631**
Verification Total	**100%**	**299,122**	**100%**	**544,410**	**100%**	**265,529**	**100%**	**292,039**

	= 1700 ENGINEERING =		= 1900 GENERAL GOV. =		= 2100 POLICE-Dispatch =		= 5130 SV/BLDG.&PROP. =	
Projected Appropriations -->		454,510	(3)	148,306	(4)	139,728		118,403
100 GENERAL FUND-Net Direct	8%	36,361	15%	22,246	87%	121,563	20%	23,681
500 ELECTRIC OPER.FUND	33%	149,988	50%	74,153	10%	13,973	30%	35,521
510 WATER REV. FUND	25%	113,627	15%	22,246	2%	2,795	15%	17,760
520 SEWER REV. FUND	34%	154,533	15%	22,246	0.5%	699	15%	17,760
560 SANTITION FUND	0%	0	5%	7,415	0.5%	699	20%	23,681
Sub-Total Reimbursement	**92%**	**418,149**	**85%**	**126,060**	**13%**	**18,165**	**80%**	**94,722**
Verification Total	**100%**	**454,510**	**100%**	**148,306**	**100%**	**139,728**	**100%**	**118,403**

	= GRAND TOTALS =		= ACCOUNT =	= FUND FROM =	= FUND TO =
Projected Appropriations -->		2,936,959			
100 GENERAL FUND-Net Direct	17%	506,069			
500 ELECTRIC OPER.FUND	36%	1,047,898	500.9800.59110	1,047,900	
510 WATER REV. FUND	19%	571,631	510.9800.59110	571,640	
520 SEWER REV. FUND	21%	610,441	520.9800.59110	610,450	
560 SANTITION FUND	7%	200,920	560.9800.59110	200,920	
Sub-Total Reimbursement	**83%**	**2,430,896**	100.0000.49600		2,430,910
Verification Total	**100%**	**2,936,966**			

NOTE: (1) 1400 Law Director excludes $36,420 of Direct County Reimbursement for Contracted Prosecutor Services and Administration Fees.

NOTE: (2) 1600 Information Systems excludes $10,000 of Reimbursed Expense allocated to the 272 Court Computerization Fund.

NOTE: (3) 1900 General Government excludes $14,500 of Electric, $1,900 of Water & Sewer and $14,000 Undefined Contingencies, Total $30,400.

NOTE: (4) 2100 Police-Dispatch Salary, OT and Fringes, 27% Est for (1 FT Equivalent Dispatcher) allocated for Utility & Operations Calls per Council.

2024 ESTIMATED INTERNAL REIMBURSABLE COSTS - ALLOCATION OF SHARED AND DIRECT COSTS

600 CENTRAL GARAGE SHARED COSTS TO ENTERPRISE FUNDS:

600 CG DEPARTMENT -->	= 5200 CENTRAL GARAGE =		= ACCOUNT =	= FUND FROM =	= FUND TO =
Projected Appropriations -->	(5)	**130,720**			
100 GENERAL FUND	15%	19,608	100.9800.59110	19,610	
500 ELECTRIC OPER.FUND	35%	45,752	500.9800.59110	45,760	
510 WATER REV. FUND	5%	6,536	510.9800.59110	6,540	
520 SEWER REV. FUND	20%	26,144	520.9800.59110	26,150	
560 SANTITION FUND	25%	32,680	560.9800.59110	32,680	
Sub-Total Reimbursement	**100%**	**130,720**	600.0000.49600		130,740

NOTE: (5) 5200 Garage excludes personnel services.

OTHER SHARED AND DIRECT EXPENSED INTERNAL REIMBURSABLE AMOUNTS:

	= ACCOUNT =	= FUND FROM =	= FUND TO =
100 GENERAL FUND Reimb.-Shared Labor Expenses-Twp	100.9800.59130	10,000	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600		10,000
Record Administrative Salary and Fringes direct funded from 100 General Fund per Township Cnt. for Fire Services.			
100 GENERAL FUND Reimb.-Shared Admin.Expenses	100.9800.59110	35,110	
220 RECREATION FUND Reimbursements-Internal	220.0000.49600		35,110
Reimburse Dept 4100 Recreation Director administrative Salary and Fringes for Overseeing Cemetery Operations.			
100 GENERAL FUND Reimb.-Shared Admin.Expenses	100.9800.59110	35,110	
220 RECREATION FUND Reimbursements-Internal	220.0000.49600		35,110
Reimburse Dept 4400 Seasonal Workeer Salary and Fringes for Shared Duties.			
210 EMS TRANSPORT SERVICE FUND Reimb.-Shared Admin.Expenses	210.9800.59110	205,000	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600		205,000
Reimburse Dept 2200 EMS Salary, Fringes and Other Costs to 100 General Fund.			
272 COURT COMPUTERIZATION FUND Reimb.-Shared Admin.Expenses	272.9800.59110	10,000	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600		10,000
Reimburse Dept 1800 MIS Director Budgeted Expenses that are Court Related.			

ESTIMATED COST CENTERING OF LABOR SHARING REIMBURSEMENT POSTING:

Reimburse Direct Labor Salary and Fringes for work performed by Department Personnel in Other Funds, various as needed.

	= ACCOUNT =		= FUND FROM =	= FUND TO =
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5100.59130		25,000	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5110.59130		7,000	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5120.59130		500	
500 ELECTRIC UTILITY REVENUE FUND Reimb.-Shared Labor Expenses	500.9800.59130		0	
510 WATER REVENUE FUND Reimb.-Shared Labor Expenses	510.9800.59130		1,000	
520 SEWER UTILITY REVENUE FUND Reimb.-Shared Labor Expenses	520.9800.59130		20,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6400.59160		15,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6410.59160		15,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6411.59160		8,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6412.59160		7,500	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6420.59160		15,500	
Sub-Total Reimb.-Shared Labor and Direct Salary & Fringe			118,500	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600	[illegible]		4,554
200 STREET CONST.MAINT.&REPAIR FD Reimbursements-Internal	200.0000.49600	[illegible]		26,913
500 ELECTRIC UTILITY REVENUE FUND Reimbursements-Internal	500.0000.49600	[illegible]		1,321
510 WATER REVENUE FUND Reimbursements-Internal	510.0000.49600	[illegible]		22,400
520 SEWER UTILITY REVENUE FUND Reimbursements-Internal	520.0000.49600	[illegible]		45,438
560 SANITATION (REFUSE)REVENUE FD Reimbursements-Internal	560.0000.49600	[illegible]		8,477
600 CENTRAL GARAGE ROTARY FUND Reimbursements-Internal	600.0000.49600	[illegible]		9,397
Sub-Total Reimbursement				118,500

2024 ESTIMATED INTERNAL REIMBURSABLE COSTS - ALLOCATION OF SHARED AND DIRECT COSTS

ELECTRIC, WATER & SEWER REIMBURSABLE AMOUNTS FROM 180kWH TAX FUND:

	= ACCOUNT =	= APPROPRIATIONS =	
1800 MUNICIPAL COURT/JUDICIAL Utilities-Electric	100.1800.53110	2.774%	4,000
1900 GENERAL GOV./MISCELLANEOUS Utilities-Electric	100.1900.53110	10.056%	14,500
2100 POLICE/SAFETY SERVICES Utilities-Electric	100.2100.53110	10.750%	15,500
2200 FIRE/SAFETY SERVICES Utilities-Electric	100.2200.53110	18.864%	27,200
4700 CEMETERY/GROUNDS Utilities-Electric	100.4700.53110	2.219%	3,200
1800 MUNICIPAL COURT/JUDICIAL Utilities-Water And Sewer	100.1800.53113	1.040%	1,500
1900 GENERAL GOV./MISCELLANEOUS Utilities-Water And Sewer	100.1900.53113	1.318%	1,900
2100 POLICE/SAFETY SERVICES Utilities-Water And Sewer	100.2100.53113	1.387%	2,000
2200 FIRE/SAFETY SERVICES Utilities-Water And Sewer	100.2200.53113	4.993%	7,200
4700 CEMETERY/GROUNDS Utilities-Water And Sewer	100.4700.53113	0.347%	500
5100 SERVICE/STREETS MAINT.&PROP. Utilities-Electric	200.5100.53110	4.064%	5,860
5100 SERVICE/STREETS MAINT.&PROP. Utilities-Water And Sewer	200.5100.53113	0.437%	630
4200 RECREATION/GOLF OPERATING Utilities-Electric	220.4200.53110	4.993%	7,200
4300 RECREATION/POOL OPERATING Utilities-Electric	220.4300.53110	11.790%	17,000
4400 RECREATION/PARKS & PROGRAMS Utilities-Electric	220.4400.53110	15.604%	22,500
4200 RECREATION/GOLF OPERATING Utilities-Water And Sewer	220.4200.53113	1.387%	2,000
4300 RECREATION/POOL OPERATING Utilities-Water And Sewer	220.4300.53113	5.201%	7,500
4400 RECREATION/PARKS & PROGRAMS Utilities-Water And Sewer	220.4400.53113	2.774%	4,000
Sub-Total Reimbursement -->		100%	144,190

	= ACCOUNT =	= FUND FROM =	= FUND TO =
180 KWH TAX COLLECTION FUND (GF) Reimb.-Shared Admin.Expenses	180.9800.59110	144,190	
100 GENERAL FUND Reimbursements-City Utilities	100.0000.49650		77,500
200 STREET CONST.MAINT.&REPAIR FD Reimbursements-City Utilities	200.0000.49650		6,490
220 RECREATION FUND Reimbursements-City Utilities	220.0000.49650		60,200

2024 ESTIMATED INTERNAL REIMBURSABLE COSTS - ALLOCATION OF SHARED AND DIRECT COSTS

ALLOCATION BY FUND - SUMMARY

	= ACCOUNT =	= FUND FROM =	= FUND TO =
100 GENERAL FUND Reimb.-Shared Admin.Expenses	100.9800.59110	89,830	
100 GENERAL FUND Reimb.-Shared Labor Expenses-Twp	100.9800.59130	10,000	
180 KWH TAX COLLECTION FUND (GF) Reimb.-Shared Admin.Expenses	180.9800.59110	144,190	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5100.59130	25,000	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5110.59130	7,000	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5120.59130	500	
210 EMS TRANSPORT SERVICE FUND Reimb.-Shared Admin.Expenses	210.9800.59110	205,000	
272 COURT COMPUTERIZATION FUND Reimb.-Shared Admin.Expenses	272.9800.59110	10,000	
500 ELECTRIC UTILITY REVENUE FUND Reimb.-Shared Admin.Expenses	500.9800.59110	1,093,660	
500 ELECTRIC UTILITY REVENUE FUND Reimb.-Shared Labor Expenses	500.9800.59130	0	
510 WATER REVENUE FUND Reimb.-Shared Admin.Expenses	510.9800.59110	578,180	
510 WATER REVENUE FUND Reimb.-Shared Labor Expenses	510.9800.59130	5,000	
519 WATER PLANT IMPROV & RENO FUND Reimb.-Shared Labor Expenses	519.9800.59130	0	
520 SEWER UTILITY REVENUE FUND Reimb.-Shared Admin.Expenses	520.9800.59110	636,600	
520 SEWER UTILITY REVENUE FUND Reimb.-Shared Labor Expenses	520.9800.59130	20,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6400.59160	15,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6410.59160	15,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6411.59160	8,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6412.59160	7,500	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6420.59160	15,500	
560 SANITATION (REFUSE)REVENUE FD Reimb.-Shared Admin.Expenses	560.9800.59110	233,600	
EXPENDITURE - GRAND TOTAL		**3,119,560**	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600		2,660,464
100 GENERAL FUND Reimbursements-City Utilities	100.0000.49650		77,500
200 STREET CONST.MAINT.&REPAIR FD Reimbursements-Internal	200.0000.49600		26,913
200 STREET CONST.MAINT.&REPAIR FD Reimbursements-City Utilities	200.0000.49650		6,490
220 RECREATION FUND Reimbursements-Internal	220.0000.49600		70,220
220 RECREATION FUND Reimbursements-City Utilities	220.0000.49650		60,200
500 ELECTRIC UTILITY REVENUE FUND Reimbursements-Internal	500.0000.49600		1,321
500 ELECTRIC UTILITY REVENUE FUND Reimbursements-City Utilities	500.0000.49650		0
510 WATER REVENUE FUND Reimbursements-Internal	510.0000.49600		22,400
510 WATER REVENUE FUND Reimbursements-City Utilities	510.0000.49650		0
520 SEWER UTILITY REVENUE FUND Reimbursements-Internal	520.0000.49600		45,438
520 SEWER UTILITY REVENUE FUND Reimbursements-City Utilities	520.0000.49650		0
560 SANITATION (REFUSE)REVENUE FD Reimbursements-Internal	560.0000.49600		8,477
560 SANITATION (REFUSE)REVENUE FD Reimbursements-City Utilities	560.0000.49650		0
600 CENTRAL GARAGE ROTARY FUND Reimbursements-Internal	600.0000.49600		140,137
REVENUE - GRAND TOTAL			**3,119,560**

ORDINANCE NO. 049-23

AN ORDINANCE ESTABLISHING A NEW POSITION CLASSIFICATION PAY PLAN FOR EMPLOYEES OF THE CITY OF NAPOLEON, OHIO FOR THE YEAR 2024; REPEALING ORDINANCE NO. 077-22; AND DECLARING AN EMERGENCY

WHEREAS, Council reviewed the proposed year 2024 annual appropriation measure and finds, in general, as it relates to non-bargaining employees of the City of Napoleon, Ohio, that a compensation increase of three percent (3%) is generally warranted subject to various considerations as contained herein; and,

WHEREAS, Exhibits A, B, and C attached hereto and incorporated herein, reflect pay scales for City of Napoleon non-bargaining employees. The pay scales noted in these Exhibits generally contain a three percent (3%) pay increase from the 2023 pay scales; and,

WHEREAS, Council desires to make said compensation increases effective on the pay period commencing on or about December 25, 2023; and,

WHEREAS, Council now desires to adopt a new 2024 Classification Pay Plan for its non-bargaining employees as stated in this Ordinance and Exhibits A, B, and C; **Now Therefore,**

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

Section 1. That, notwithstanding any Ordinance or Resolution to the contrary, the City of Napoleon, Ohio, (the "City") had previously established a new 2023 Position Classification Pay Plan ("Pay Plan") for its non-bargaining employees, passed by Council on December 19, 2022.

Section 2. That, effective with the first pay period for the year 2024, that commences on or about December 25, 2023, the pay scale (steps) for the City's non bargaining employees (full time) positions of this city shall be provided, unless modified, as established in Exhibit A, attached and incorporated herein. Subject to the provisions of the City's Personnel Code, the Employment Policy Manual as Amended 2014-1 (Ordinance No. 084-14), and Section 3 of this Ordinance, the Department Director or Appointing Authority may place any employee affected by this Ordinance at the level of compensation the Department Director or Appointing Authority deems appropriate as listed in Exhibit A.

Section 3. That, effective with the first pay period for the year 2024, which commences on or about December 25, 2023, each non-bargaining employee (full time regular) (hourly), subject to Employment Policy Manual Policy §8.10 (Compensation Reviews), is eligible on such employee's annual hiring anniversary date of uninterrupted full time service with the City, to be advanced one (1) step in the Pay Plan until the maximum step is reached. The non-bargaining employee's (full time regular) (hourly) step location prior to advancement in the Pay Plan shall be determined by contrasting the base hourly rate said employee received prior to the enactment of this Ordinance with the table found in Exhibit A for the respective year. For new hires or current employees, the Department Director or Appointing Authority may place an employee within the scale where the Department Director or Appointing Authority deems appropriate considering merit and fitness. Nothing in this Section shall be construed to prohibit a decrease in pay. Step increases for transfer employees shall be in accordance with §197.09(e) of the Personnel Code. A mere reclassification of a current position, where job duties are substantially the same, does not constitute a transfer.

Section 4. That, effective with the first pay period for the Year 2024, that commences on or about December 25, 2023, the pay scale for non-bargaining employee (salaried) (full time) positions of this City which are exempt under the Fair Labor Standards Act (FLSA) as it relates to overtime, shall be provided, unless modified, as established in Exhibit B, attached and incorporated herein, (expressed in base biweekly salary amounts). Subject to the provisions of the City's Personnel Code, the Employment Policy Manual as Amended 2014-1 (Ordinance No. 084-14), and Section 5 of this Ordinance, the Department Director or Appointing Authority may place any employee affected by this Ordinance at the level the Department Director or Appointing Authority deems appropriate as listed in Exhibit B.

Section 5. That, effective with the first pay period for the Year 2024, that commences on or about December 25, 2023, each non bargaining employee (salaried) (full time) position of this City as defined in Section 4 of this Ordinance, is eligible to have a minimum salary increase of three percent (3%) for Year 2024, subject to Employment Policy Manual "Policy §8.10 (Compensation Reviews)," calculated from what the employee is making at the time just prior to the proposed increase period, and as reflected in the amounts expressed in Exhibit B. In no event shall any increase place the employee above the top scale as established in Section 4 of this Ordinance. For new hires or current employees, the Department Director or Appointing Authority may place an employee, at any time, within the scale where the Department Director or Appointing Authority deems appropriate considering merit and fitness. Nothing in this Section shall be construed to prohibit a decrease in pay.

Section 6. That, effective with the first pay period of the Year 2024, that commences on or about December 25, 2023, the Pay Scale (steps) for part time, permanent part time, and temporary employees of this City shall be provided unless modified, as stated in the table found in Exhibit C (attached and incorporated herein), except when Federal or State minimum wage of a higher amount is required, then the higher amount of the Federal or State minimum wage shall apply. Subject to the provisions of the City's Personnel Code and Employment Policy Manual as Amended 2014-1 (Ordinance No. 084-14), the Department Director or Appointing Authority may place any employee affected by this Ordinance at the level the Department Director or Appointing Authority deems appropriate as listed in Exhibit C. Employment Policy Manual 2014-1, Policy Section 8.10, (compensation reviews), is applicable only to permanent part time employees, not part time or temporary employees.

Section 7. That, all paid part time, permanent part time, and temporary employees of the City shall, effective with the first pay period of the Year 2024, that commences on or about December 25, 2023, have a minimum hourly base pay increase of three percent (3%) for Year 2024 calculated from what the employee's base rate was just prior to this proposed increase, and as is reflected in the amounts expressed in Exhibit C (the amounts include the three percent (3%) increase). Only permanent part time employees are subject to Employment Policy Manual 2014-1 Policy §8.10 (compensation reviews), when applicable. For new hires or current employees of the City, the Appointing Authority or Department Director may place an employee within the scale where the Appointing Authority or Department Director deems appropriate considering merit and fitness. Nothing in this section shall be construed to prohibit a decrease in pay. The non-full time status positions found in Exhibit C (i.e. temporary part time or permanent part time) may be modified by the Appointing Authority or Department Director at any time, except that Council shall approve any modification to a full time status. Additionally, the position of Probation Officer CCA 2.0 Grant is hereby set as expressed in Exhibit C.

Section 8. That, compensation for employees' appointments made in order to fill temporarily vacant positions shall be at a rate established by the Department Director or Appointing Authority, except that it shall not exceed the top pay scale established in this Ordinance for the position being filled. Temporary positions being filled by temporary employees for whom no pay scale has been established shall be at a pay scale established by the Department Director or Appointing Authority by comparing the temporary position created to the most similar position established within the same department that is utilizing the temporary employee. In the event no such similar position exists, then it shall be paid in an amount as determined appropriate by the Department Director or Appointing Authority so long as the amount paid may be accomplished without exceeding the department's annual budget.

Section 9. That, notwithstanding any section of this Ordinance to the contrary, compensation of the Clerk of the Napoleon Municipal Court shall be as found in Section 4 of this Ordinance and as stated in Exhibit B unless otherwise set by the Municipal Court Judge pursuant to ORC §1901.31 (C).

Section 10. That, compensation for the Chief Deputy Clerk and all other Deputy Clerks of the Napoleon Municipal Court shall be as set by the Clerk of the Napoleon Municipal Court pursuant to ORC §1901.31and as stated in Exhibits A, B, and C.

Section 11. That, the compensation for Municipal Court Bailiff and/or Deputy Bailiff shall be established by the Municipal Court pursuant to ORC §1901.32 and as stated in Exhibits A, B, and C.

Section 12. That, all positions and/or classifications found in this Ordinance shall be deemed created, established, and existing in and for the City of Napoleon, Ohio. The status of part time employees may be further defined by the Department Director or Appointing Authority as permanent part time, temporary, seasonal, or intermittent employees without affecting the compensation status as stated in this Ordinance. Nothing in this Ordinance shall be construed as mandating that each and every position and/or classification be filled by this City.

Section 13. That, this Ordinance allows the terms and conditions of this pay increase to be retroactively applied, the same being hereby approved as it so exists.

Section 14. That, those employees who are covered by collective bargaining agreements shall be paid in accordance with the respective collective bargaining agreement.

Section 15. That, all compensation paid under this Ordinance is subject to appropriation of funds by Council.

Section 16. That, the Finance Director may adjust compensation for all affected employees to meet the intent of this Ordinance.

Section 17. That, all pay scales reflected in this Pay Plan shall be rounded, utilizing the five rule, to the nearest penny.

Section 18. That, no position mentioned in this Ordinance shall receive longevity benefit unless specified in this City's adopted longevity plan unless otherwise specifically provided for herein, or except as may be permitted by the City's longevity policy.

Section 19. That, any employee who is employed by the City in more than one position shall be paid overtime in accordance with State and Federal wage and salary laws (specifically, after forty hours of work within one week the person should receive overtime based on the salary or wage for the position they are working when they surpass forty hours for that work week). However, but for the employee's normal scheduled employment, the department that causes the overtime shall be liable for the payment of overtime regardless of where the hours where worked.

Section 20. That, Ordinance No. 077-22 is repealed in its entirety effective December 25, 2023.

Section 21. 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 Napoleon Ohio.

Section 22. 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, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 23. That, this Ordinance 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 proper payment of wages to employees, proper payment being essential to the harmony of the necessary workforce; therefore, provided 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 processing of wages to employees, this being essential to the harmony of the necessary workforce, and for further reasons as stated in the Preamble hereof.

Passed: 12-18-23

Joseph D. Bialorucki, Council President

Approved: 12-18-23

Jason P. Maassel, Mayor

VOTE ON PASSAGE 7 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 Ordinance No. 049-23 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2023; & 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

2024 Pay Ordinance

EXHIBIT "A"
(BASE HOURLY RATE)

Title	A	B	C	D
Clerk-Typist II	$13.65	$15.72	$16.86	$18.09
Receptionist	$15.45	$17.71	$18.99	$20.42
Administrative Assistant	$18.81	$21.71	$23.32	$25.10
Front Desk Administrator	$13.65	$15.42	$16.16	$17.09
Service Building Secretary	$13.65	$15.42	$16.16	$17.09
Senior Service Building Secretary	$16.97	$19.46	$20.93	$22.60
Executive Assistant to Appointing Authority	$22.85	$24.35	$25.91	$27.58
Executive Assistant/Paralegal to Law Director	$27.57	$30.10	$32.33	$34.55
Account Clerk I	$13.65	$15.42	$16.16	$17.08
Account Clerk II	$16.97	$19.46	$20.94	$22.60
Utility Billing Administrator	$19.27	$22.19	$23.76	$28.23
Senior Account Clerk	$18.81	$21.71	$23.33	$27.59
Records Clerk/Recorder	$16.97	$19.46	$20.93	$22.59
Accounts Payable Clerk	$16.97	$19.46	$20.93	$23.76
Tax Administrator	$19.27	$22.18	$23.76	$28.23
Engineering Technician	$19.19	$20.53	$21.97	$23.50
Senior Engineering Technician	$24.52	$26.23	$28.07	$30.05
Staff Engineer	$25.59	$27.38	$29.29	$31.34
Licensed Staff Engineer	$34.11	$36.50	$39.06	$41.79
Construction Inspector	$27.67	$31.79	$34.06	$37.43
Senior Electric Engineering Technician	$22.84	$26.33	$28.30	$30.39
GIS Technician	$19.19	$20.53	$21.97	$23.50
Senior GIS Technician	$24.52	$26.23	$28.07	$30.05
Electrical Construction/Maintenance Inspector	$30.67	$35.30	$37.85	$40.57
Zoning Administrator	$22.84	$26.33	$28.30	$30.39
Assistant Water Superintendent	$35.34	$36.40	$37.49	$38.61
Chief Water Treatment Operator	$24.58	$28.30	$30.29	$34.25
Chief Wastewater Treatment Operator	$24.58	$27.74	$30.29	$34.25
Police Lieutenant	$37.12	$40.17	$40.17	$40.17
Deputy Court Clerk	$18.24	$19.86	$21.30	$22.83
Chief Probation Officer	$22.03	$0.00	$0.00	$24.35
IT Specialist	$22.84	$26.33	$28.29	$30.39
Probation Officer/Bailiff	$16.52	$17.59	$18.65	$19.72
Facility Manager/Recreation Pro. Coord.	$20.60	$22.25	$24.08	$25.75

3.0% Increase

Police administration layout based on current contract (HR has breakdown)

EXHIBIT "B"
(BASED ON AN 80 HOUR PAY PERIOD)

Title	BOTTOM	TOP
Assistant to the City Engineer	$3,075.17	$3,548.35
City Engineer	$3,607.48	$4,376.28
Public Works Director	$4,290.48	$5,136.98
Golf Course & Grounds Superintendent	$2,400.00	$3,226.09
Parks & Recreation Director/Cemetery	$2,640.00	$3,548.69
Assistant Finance Director	$3,276.82	$3,803.83
Electrical Engineer	$3,412.60	$3,974.38
Electric Distribution Superintendent	$3,479.31	$4,286.00
IT Administrator	$2,146.63	$3,450.50
Human Resources Director	$2,447.44	$3,714.09
Municipal Court Bailiff	$1,676.98	$2,376.92
Municipal Court Clerk	$2,074.24	$3,632.36
Assistant Fire Chief	$3,225.23	$3,421.14
Fire Chief	$3,653.85	$3,876.36
Operations Superintendent	$3,132.00	$3,323.20
Water Superintendent	$3,404.80	$3,612.00
Wastewater Superintendent	$3,404.80	$3,612.00
Chief of Police	$3,653.85	$3,876.36
Assistant Chief of Police	$3,225.23	$3,421.14

3.0% Increase
Police administration layout based on current contract (HR has breakdown)
AFSCME administration layout based on current contract (HR has breakdown)
Fire administration layout based on current contract (HR has breakdown)

EXHIBIT "C"
(BASE HOURLY RATE)

Title	Bottom	Top
Front Desk Administrator (Part Time)	$10.99	$15.01
Legal Clerk (Temporary)	$15.79	$25.37
Probationary/Trainee Fire Fighter/EMT	$15.45	$15.45
All Fire/Rescue Department (Part Time)	$15.45	$26.78
Deputy Court Clerk (Part Time)	$12.17	$16.73
Deputy Court Bailiff (Part Time)	$0.00	$16.02
Probation Officer Grant	$0.00	$18.10
Construction Inspection (Temporary)	$14.77	$15.82
Construction Engineer (Temporary) Engineering Dept.	$44.81	$48.02
Income Tax/Collection Clerk (Part Time)	$10.99	$19.38
Lifeguard (Seasonal)	$10.40	$16.42
Seasonal Laborer – Other	$10.40	$16.42
Recreation Worker (Seasonal)	$10.40	$16.42
Parks Maintenance Worker (Seasonal)	$10.40	$16.42
Golf Course Clubhouse Attendant (Seasonal)	$10.40	$16.42
Senior Center Fitness Coordinator (Part Time)	$10.40	$16.42
Code Enforcement Inspector	$21.29	$33.12
Adjunct EMS Instructor for the Fire Department (Part Time)	$0.00	$22.74
Adjunct Fire Instructor for the Fire Department (Part Time)	$0.00	$22.74

3.0% Increase

RESOLUTION NO. 050-23

A RESOLUTION AUTHORIZING A CONTRIBUTION TO THE COMMUNITY IMPROVEMENT CORPORATION OF HENRY COUNTY, OHIO, IN AND FOR THE YEAR 2024; AND DECLARING AN EMERGENCY

WHEREAS, the City, by Ordinance in accordance with Section 1724.10 of the Ohio Revised Code, designated The Community Improvement Corporation of Henry County, Ohio (CIC) as the agency of the City for the industrial, commercial, distribution, and research development of the City; and,

WHEREAS, a Plan, as defined in Section 165.01 of the Revised Code, was prepared and confirmed to advance, encourage, and promote the industrial, commercial, distribution, and research development of the City in a manner which among several things, creates and preserves jobs and employment opportunities in the City and the State and improves the economic welfare of the people of the City and of the State; and further, encourages and causes the maintenance, location, relocation, expansion, modernization, and equipment of sites, buildings, structures, and appurtenant facilities for industrial, commercial, distribution, and research activities within the City and thereby preserves, maintains, or creates additional opportunities for employment within the City; and,

WHEREAS, this Council desires to further advance the Plan and has determined to financially assist the CIC with operational and the other expenses in the year 2024; **Now Therefore,**

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

Section 1. That, in an effort to further advance the Plan referenced in the preamble of this Resolution, the City Finance Director is directed and authorized to pay to The Community Improvement Corporation of Henry County, Ohio (CIC) the amount of forty-five thousand dollars ($45,000) in and for the year 2024 to the CIC for operational expenses and costs for the advancement of economic development projects for both present companies and future companies. The amounts contributed herein are deemed by this Council to be a proper public expenditure of public funds.

Section 2. That, the monies contributed as found in Section 1 of this Resolution shall be used for operational expenses and to advance the Plan as referenced in the preamble of this Resolution and shall not be pledged to secure any debt of the CIC.

Section 3. That, all payments stated in this Resolution are subject to appropriation of funds by Council. In the event appropriation of funds by Council is satisfied, payment shall be made by the Finance Director in quarterly installments to the CIC, all in and for the year 2024.

Section 4. That, Resolution No. 072-22 is repealed upon the effective date of this Resolution.

Section 5. 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 6. 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 7. 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 economic projects to timely move forward; projects that will create jobs; 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.

Passed: 12-18-23

Joseph D. Bialorucki, Council President

Approved: 12-18-23

Jason P. Maassel, Mayor

VOTE ON PASSAGE 7 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. 050-23 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________; 2023; & 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

Napoleon

Heartland Values, Flowing Opportunities

2024 Debt Information

SCHEDULE OF LISTED DEBT PRINCIPAL - CITY OF NAPOLEON - UPDATED 11/30/2023

Date Issued/ Final Maturity		Primary Funding Source	Original Issue	Cumulative Paid Principal	Net Principal Balance as of 12/31/23	2024 Principal	Projected Principle 12/31/2024
General Obligation Bonds:							
7/15/2005	**Various Purpose Improvement & Refunding Bonds, Series 2005**	Fund 400	$2,140,000	$2,045,000	$95,000	$45,000	$50,000
12/1/2025	Projects:						
Finished	Water Refunding	Completed	$1,450,000	$1,450,000	$0	$0	$0
12/1/2025	Northcrest Drive Sewer	Fund 400	$390,000	$335,000	$55,000	$25,000	$30,000
12/1/2025	Street Improvement	Fund 400	$300,000	$260,000	$40,000	$20,000	$20,000
7/20/2010	**Facilities Bond, Series 2010**	Fund 278	$760,000	$635,000	$125,000	$60,000	$65,000
12/1/2025	Project: New Court Purchase and Renovations						
2/23/2021	**Water plant and pool Bonds, Series 2021**	Funds 510 & 221	$6,400,000	$835,000	$5,565,000	$285,000	$5,280,000
12/1/2040	Projects:						
12/1/2040	Water Treatment Facilities Renovations	Fund 510	$2,360,000	$310,000	$2,050,000	$105,000	$1,945,000
12/1/2040	Municipal Pool	Fund 221	$4,040,000	$525,000	$3,515,000	$180,000	$3,335,000
Revenue Bonds:							
12/29/2020	**Water System Revenue Bond, Series 2020**	Fund 510	$2,545,000	$885,000	$1,660,000	$310,000	$1,350,000
12/1/2040	Projects:						
12/1/2024	Raw Waterline to Wauseon		$280,000	$205,000	$75,000	$75,000	$0
12/1/2028	MEIX System and Water Tower and Water Lines		$1,620,000	$580,000	$1,040,000	$205,000	$835,000
12/1/2040	West Washington Street		$405,000	$60,000	$345,000	$20,000	$325,000
12/1/2040	Woodlawn Avenue		$240,000	$40,000	$200,000	$10,000	$190,000
1/7/2021	**Sewer System Revenue Bond, Series 2021**	Fund 520	$4,070,000	$515,000	$3,555,000	$185,000	$3,370,000
12/1/2042	Projects:						
	W. Washington and Avon Sewer Improvements		$1,910,000	$270,000	$1,640,000	$95,000	$1,545,000
	1998 WWTP Exp. Refunding and Woodlawn Ave. Sewer Impro.		$1,310,000	$155,000	$1,155,000	$55,000	$1,100,000
	Haley I & I and Clairment Avenue Sewer Reconstruction		$850,000	$90,000	$760,000	$35,000	$725,000
OWDA Loans:							
7/28/2006	**Napoleon Waterline Construction (4333)**	Fund 510	$299,594	$256,337	$43,257	$21,148	$22,109
7/1/2025	Project: North Pinte Water Infrastr. Project						
7/28/2005	**Napoleon Sewer System Extension (4334)**	Fund 520	$1,415,401	$1,211,039	$204,362	$99,913	$104,449
7/1/2025	Projects: N. Pointe Sewer and E. Maumee Sewer & Pump Station						

SCHEDULE OF LISTED DEBT PRINCIPAL - CITY OF NAPOLEON - UPDATED 11/30/2023

Date Issued/ Final Maturity		Primary Funding Source	Original Issue	Cumulative Paid Principal	Net Principal Balance as of 12/31/23	2024 Principal	Projected Principle 12/31/2024
10/30/2008 12/1/2030	**Napoleon WWTP EQ Basin (4990)** Project: EQ Basin Storm Water Retention Project	Fund 520	$7,644,895	$4,250,872	$3,394,023	$393,506	$3,000,517
4/27/2017 7/1/2049	**Napoleon Water Treatment Plant Improvements (7609)**	Fund 510	$11,380,177	$0	$11,380,177	$437,700	$10,942,477
5/30/2019 7/1/2040	**Napoleon Williams Pump Station Improvements (8541)**	Fund 520	$1,400,762	$192,721	$1,208,041	$65,533	$1,142,508
4/29/2021 1/1/2049	**Napoleon WWTP Improvements Phase 1 (9341)** * This is the max amount financed. Final numbers will be avaliable in 2024	Fund 520	$15,114,385	$0	$15,114,385	$316,618	$14,797,767
3/31/2022 7/1/2054	**Napoleon VanHyning Pump Station Replacement (9720)** * This is the max amount financed. Final numbers will be avaliable in 2024. First payment is in 2025	Fund 520	$3,296,934	$0	$3,296,934	$0	$3,296,934
OPWC Loan:							
1/16/2008 7/1/2029	**Woodlawn Ave. from Clinton to Haley (CE41K)**	Fund 520	$500,000	$350,000	$150,000	$25,000	$125,000
Tax Increment Finance (TIF) Loan:							
12/7/2020 12/1/2051	**Oakwood/American Road Improvement Project** * First Payment is not until 6/1/2029	Fund 320	$1,100,000	$0	$1,100,000	$0	$1,100,000
	GRAND TOTAL ON ALL ISSUED AND PROPSED DEBT		$58,067,148	$11,175,969	$46,891,179	$2,244,418	$44,646,761

Napoleon

2005 Bond - Sales Tax Rev
$2,140,000
Issue Summary

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
12/01/2005	85,000.00	3.000%	32,606.95	117,606.95
06/01/2006	-	-	41,881.25	41,881.25
12/01/2006	100,000.00	3.000%	41,881.25	141,881.25
06/01/2007	-	-	40,381.25	40,381.25
12/01/2007	105,000.00	3.000%	40,381.25	145,381.25
06/01/2008	-	-	38,806.25	38,806.25
12/01/2008	105,000.00	3.000%	38,806.25	143,806.25
06/01/2009	-	-	37,231.25	37,231.25
12/01/2009	110,000.00	3.250%	37,231.25	147,231.25
06/01/2010	-	-	35,443.75	35,443.75
12/01/2010	115,000.00	3.250%	35,443.75	150,443.75
06/01/2011	-	-	33,575.00	33,575.00
12/01/2011	115,000.00	3.500%	33,575.00	148,575.00
06/01/2012	-	-	31,562.50	31,562.50
12/01/2012	120,000.00	3.500%	31,562.50	151,562.50
06/01/2013	-	-	29,462.50	29,462.50
12/01/2013	130,000.00	3.500%	29,462.50	159,462.50
06/01/2014	-	-	27,187.50	27,187.50
12/01/2014	130,000.00	3.750%	27,187.50	157,187.50
06/01/2015	-	-	24,750.00	24,750.00
12/01/2015	140,000.00	3.750%	24,750.00	164,750.00
06/01/2016	-	-	22,125.00	22,125.00
12/01/2016	150,000.00	5.000%	22,125.00	172,125.00
06/01/2017	-	-	18,375.00	18,375.00
12/01/2017	150,000.00	5.000%	18,375.00	168,375.00
06/01/2018	-	-	14,625.00	14,625.00
12/01/2018	155,000.00	5.000%	14,625.00	169,625.00
06/01/2019	-	-	10,750.00	10,750.00
12/01/2019	160,000.00	5.000%	10,750.00	170,750.00
06/01/2020	-	-	6,750.00	6,750.00
12/01/2020	40,000.00	5.000%	6,750.00	46,750.00
06/01/2021	-	-	5,750.00	5,750.00
12/01/2021	45,000.00	5.000%	5,750.00	50,750.00
06/01/2022	-	-	4,625.00	4,625.00
12/01/2022	45,000.00	5.000%	4,625.00	49,625.00
06/01/2023	-	-	3,500.00	3,500.00
12/01/2023	45,000.00	5.000%	3,500.00	48,500.00
06/01/2024	-	-	2,375.00	2,375.00
12/01/2024	45,000.00	5.000%	2,375.00	47,375.00
06/01/2025	-	-	1,250.00	1,250.00
12/01/2025	50,000.00	5.000%	1,250.00	51,250.00
Total	**$2,140,000.00**	**-**	**$893,419.45**	**$3,033,419.45**

Yield Statistics

Bond Year Dollars	$20,043.44
Average Life	9.366 Years
Average Coupon	4.4574148%
Net Interest Cost (NIC)	3.8897608%
True Interest Cost (TIC)	3.7007374%
Bond Yield for Arbitrage Purposes	3.5027784%
All Inclusive Cost (AIC)	3.7007374%

IRS Form 8038

Net Interest Cost	3.5988786%
Weighted Average Maturity	9.612 Years

Napoleon

2010 Facilities Bond - GO

$760,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
12/01/2010	-	-	-	-
06/01/2011	-	-	21,813.19	21,813.19
12/01/2011	40,000.00	2.000%	12,625.00	52,625.00
06/01/2012	-	-	12,225.00	12,225.00
12/01/2012	40,000.00	2.000%	12,225.00	52,225.00
06/01/2013	-	-	11,825.00	11,825.00
12/01/2013	45,000.00	2.000%	11,825.00	56,825.00
06/01/2014	-	-	11,375.00	11,375.00
12/01/2014	45,000.00	2.000%	11,375.00	56,375.00
06/01/2015	-	-	10,925.00	10,925.00
12/01/2015	45,000.00	2.500%	10,925.00	55,925.00
06/01/2016	-	-	10,362.50	10,362.50
12/01/2016	45,000.00	3.000%	10,362.50	55,362.50
06/01/2017	-	-	9,687.50	9,687.50
12/01/2017	50,000.00	3.250%	9,687.50	59,687.50
06/01/2018	-	-	8,875.00	8,875.00
12/01/2018	50,000.00	3.500%	8,875.00	58,875.00
06/01/2019	-	-	8,000.00	8,000.00
12/01/2019	50,000.00	4.000%	8,000.00	58,000.00
06/01/2020	-	-	7,000.00	7,000.00
12/01/2020	55,000.00	4.000%	7,000.00	62,000.00
06/01/2021	-	-	5,900.00	5,900.00
12/01/2021	55,000.00	4.000%	5,900.00	60,900.00
06/01/2022	-	-	4,800.00	4,800.00
12/01/2022	55,000.00	4.000%	4,800.00	59,800.00
06/01/2023	-	-	3,700.00	3,700.00
12/01/2023	60,000.00	4.000%	3,700.00	63,700.00
06/01/2024	-	-	2,500.00	2,500.00
12/01/2024	60,000.00	4.000%	2,500.00	62,500.00
06/01/2025	-	-	1,300.00	1,300.00
12/01/2025	65,000.00	4.000%	1,300.00	66,300.00
Total	**$760,000.00**	-	**$251,388.19**	**$1,011,388.19**

Yield Statistics

Bond Year Dollars	$6,816.56
Average Life	8.969 Years
Average Coupon	3.6879064%
Net Interest Cost (NIC)	3.5050237%
True Interest Cost (TIC)	3.4338199%
Bond Yield for Arbitrage Purposes	3.4099559%
All Inclusive Cost (AIC)	3.4338199%

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Net Interest Cost	3.4588434%
Weighted Average Maturity	8.942 Years

Napoleon, Ohio

FINAL - 2021 GO Bond - FHN

$6,400,000

Issue Summary

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
06/01/2021	-	-	28,315.20	28,315.20
12/01/2021	285,000.00	3.000%	52,007.50	337,007.50
06/01/2022	-	-	47,732.50	47,732.50
12/01/2022	270,000.00	3.000%	47,732.50	317,732.50
06/01/2023	-	-	43,682.50	43,682.50
12/01/2023	280,000.00	3.000%	43,682.50	323,682.50
06/01/2024	-	-	39,482.50	39,482.50
12/01/2024	285,000.00	4.000%	39,482.50	324,482.50
06/01/2025	-	-	33,782.50	33,782.50
12/01/2025	300,000.00	3.000%	33,782.50	333,782.50
06/01/2026	-	-	29,282.50	29,282.50
12/01/2026	310,000.00	1.000%	29,282.50	339,282.50
06/01/2027	-	-	27,732.50	27,732.50
12/01/2027	310,000.00	1.000%	27,732.50	337,732.50
06/01/2028	-	-	26,182.50	26,182.50
12/01/2028	315,000.00	1.000%	26,182.50	341,182.50
06/01/2029	-	-	24,607.50	24,607.50
12/01/2029	315,000.00	1.000%	24,607.50	339,607.50
06/01/2030	-	-	23,032.50	23,032.50
12/01/2030	320,000.00	1.000%	23,032.50	343,032.50
06/01/2031	-	-	21,432.50	21,432.50
12/01/2031	325,000.00	1.000%	21,432.50	346,432.50
06/01/2032	-	-	19,807.50	19,807.50
12/01/2032	325,000.00	1.000%	19,807.50	344,807.50
06/01/2033	-	-	18,182.50	18,182.50
12/01/2033	330,000.00	1.050%	18,182.50	348,182.50
06/01/2034	-	-	16,450.00	16,450.00
12/01/2034	335,000.00	1.100%	16,450.00	351,450.00
06/01/2035	-	-	14,607.50	14,607.50
12/01/2035	340,000.00	1.200%	14,607.50	354,607.50
06/01/2036	-	-	12,567.50	12,567.50
12/01/2036	340,000.00	1.300%	12,567.50	352,567.50
06/01/2037	-	-	10,357.50	10,357.50
12/01/2037	345,000.00	1.350%	10,357.50	355,357.50
06/01/2038	-	-	8,028.75	8,028.75
12/01/2038	350,000.00	1.450%	8,028.75	358,028.75
06/01/2039	-	-	5,491.25	5,491.25
12/01/2039	355,000.00	1.500%	5,491.25	360,491.25
06/01/2040	-	-	2,828.75	2,828.75
12/01/2040	365,000.00	1.550%	2,828.75	367,828.75
Total	**$6,400,000.00**	**-**	**$930,865.20**	**$7,330,865.20**

Yield Statistics

Bond Year Dollars	$68,637.22
Average Life	10.725 Years
Average Coupon	1.3562105%
Net Interest Cost (NIC)	1.2067072%
True Interest Cost (TIC)	1.1965955%
Bond Yield for Arbitrage Purposes	0.9210781%
All Inclusive Cost (AIC)	1.3923731%

IRS Form 8038

Net Interest Cost	1.1254250%
Weighted Average Maturity	10.578 Years

Napoleon

2020 Ref Water Rev - Bernardi Arb Test
Issue Summary
$2,545,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
06/01/2021	-	-	18,047.89	18,047.89
12/01/2021	295,000.00	2.000%	21,372.50	316,372.50
06/01/2022	-	-	18,422.50	18,422.50
12/01/2022	290,000.00	2.000%	18,422.50	308,422.50
06/01/2023	-	-	15,522.50	15,522.50
12/01/2023	300,000.00	2.000%	15,522.50	315,522.50
06/01/2024	-	-	12,522.50	12,522.50
12/01/2024	310,000.00	2.000%	12,522.50	322,522.50
06/01/2025	-	-	9,422.50	9,422.50
12/01/2025	235,000.00	2.000%	9,422.50	244,422.50
06/01/2026	-	-	7,072.50	7,072.50
12/01/2026	235,000.00	1.000%	7,072.50	242,072.50
06/01/2027	-	-	5,897.50	5,897.50
12/01/2027	235,000.00	1.000%	5,897.50	240,897.50
06/01/2028	-	-	4,722.50	4,722.50
12/01/2028	240,000.00	1.000%	4,722.50	244,722.50
06/01/2029	-	-	3,522.50	3,522.50
12/01/2029	30,000.00	1.000%	3,522.50	33,522.50
06/01/2030	-	-	3,372.50	3,372.50
12/01/2030	30,000.00	1.100%	3,372.50	33,372.50
06/01/2031	-	-	3,207.50	3,207.50
12/01/2031	30,000.00	1.200%	3,207.50	33,207.50
06/01/2032	-	-	3,027.50	3,027.50
12/01/2032	35,000.00	1.300%	3,027.50	38,027.50
06/01/2033	-	-	2,800.00	2,800.00
12/01/2033	35,000.00	2.000%	2,800.00	37,800.00
06/01/2034	-	-	2,450.00	2,450.00
12/01/2034	35,000.00	2.000%	2,450.00	37,450.00
06/01/2035	-	-	2,100.00	2,100.00
12/01/2035	35,000.00	2.000%	2,100.00	37,100.00
06/01/2036	-	-	1,750.00	1,750.00
12/01/2036	35,000.00	2.000%	1,750.00	36,750.00
06/01/2037	-	-	1,400.00	1,400.00
12/01/2037	35,000.00	2.000%	1,400.00	36,400.00
06/01/2038	-	-	1,050.00	1,050.00
12/01/2038	35,000.00	2.000%	1,050.00	36,050.00
06/01/2039	-	-	700.00	700.00
12/01/2039	35,000.00	2.000%	700.00	35,700.00
06/01/2040	-	-	350.00	350.00
12/01/2040	35,000.00	2.000%	350.00	35,350.00
Total	**$2,545,000.00**	**-**	**$238,045.39**	**$2,783,045.39**

Yield Statistics

Bond Year Dollars	$14,907.06
Average Life	5.857 Years
Average Coupon	1.5968639%
Net Interest Cost (NIC)	1.1551395%
True Interest Cost (TIC)	1.1268476%
Bond Yield for Arbitrage Purposes	0.6736440%
All Inclusive Cost (AIC)	1.8620518%

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Net Interest Cost	0.9965255%
Weighted Average Maturity	5.822 Years

Napoleon

FINAL - 2020 Ref Sewer Rev - Baird

Issue Summary

$4,070,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
06/01/2021	-	-	34,343.00	34,343.00
12/01/2021	170,000.00	5.000%	42,928.75	212,928.75
06/01/2022	-	-	38,678.75	38,678.75
12/01/2022	170,000.00	5.000%	38,678.75	208,678.75
06/01/2023	-	-	34,428.75	34,428.75
12/01/2023	175,000.00	5.000%	34,428.75	209,428.75
06/01/2024	-	-	30,053.75	30,053.75
12/01/2024	185,000.00	5.000%	30,053.75	215,053.75
06/01/2025	-	-	25,428.75	25,428.75
12/01/2025	185,000.00	5.000%	25,428.75	210,428.75
06/01/2026	-	-	20,803.75	20,803.75
12/01/2026	200,000.00	1.000%	20,803.75	220,803.75
06/01/2027	-	-	19,803.75	19,803.75
12/01/2027	200,000.00	1.000%	19,803.75	219,803.75
06/01/2028	-	-	18,803.75	18,803.75
12/01/2028	200,000.00	1.000%	18,803.75	218,803.75
06/01/2029	-	-	17,803.75	17,803.75
12/01/2029	200,000.00	1.000%	17,803.75	217,803.75
06/01/2030	-	-	16,803.75	16,803.75
12/01/2030	205,000.00	1.000%	16,803.75	221,803.75
06/01/2031	-	-	15,778.75	15,778.75
12/01/2031	210,000.00	1.000%	15,778.75	225,778.75
06/01/2032	-	-	14,728.75	14,728.75
12/01/2032	205,000.00	1.000%	14,728.75	219,728.75
06/01/2033	-	-	13,703.75	13,703.75
12/01/2033	200,000.00	1.250%	13,703.75	213,703.75
06/01/2034	-	-	12,453.75	12,453.75
12/01/2034	205,000.00	1.250%	12,453.75	217,453.75
06/01/2035	-	-	11,172.50	11,172.50
12/01/2035	205,000.00	1.450%	11,172.50	216,172.50
06/01/2036	-	-	9,686.25	9,686.25
12/01/2036	215,000.00	1.450%	9,686.25	224,686.25
06/01/2037	-	-	8,127.50	8,127.50
12/01/2037	205,000.00	1.650%	8,127.50	213,127.50
06/01/2038	-	-	6,436.25	6,436.25
12/01/2038	215,000.00	1.650%	6,436.25	221,436.25
06/01/2039	-	-	4,662.50	4,662.50
12/01/2039	215,000.00	1.750%	4,662.50	219,662.50
06/01/2040	-	-	2,781.25	2,781.25
12/01/2040	215,000.00	1.750%	2,781.25	217,781.25
06/01/2041	-	-	900.00	900.00
12/01/2041	45,000.00	2.000%	900.00	45,900.00
06/01/2042	-	-	450.00	450.00
12/01/2042	45,000.00	2.000%	450.00	45,450.00
Total	**$4,070,000.00**	**-**	**$724,251.75**	**$4,794,251.75**

Yield Statistics

Bond Year Dollars	$44,773.00
Average Life	11.001 Years
Average Coupon	1.6176083%
Net Interest Cost (NIC)	1.5176319%
True Interest Cost (TIC)	1.5141343%
Bond Yield for Arbitrage Purposes	1.3673296%
All Inclusive Cost (AIC)	1.8338832%

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Net Interest Cost	1.3055018%
Weighted Average Maturity	10.775 Years

Ohio Water Development Authority

Project:	Napoleon - Waterline Construction	
Account Number:	4333 /	
	Fresh Water Fund (Construction) at 4.490% For 20 Years From 01/01/2006 To 07/01/2025	Totals
Cash Disbursed:	299,593.32	299,593.32
Capitalized Interest:	0.00	0.00
Loan Adj. Commitments:	0.00	0.00
Financed Amount:	299,593.32	299,593.32

Payment Date	Interest	Subsidy	Net Interest	Principal	Total Payment	Principal Balance Outstanding
						$299,593.32
1/1/2006	6,725.87	0.00	6,725.87	4,701.99	11,427.86	$294,891.33
7/1/2006	6,620.31	0.00	6,620.31	4,807.55	11,427.86	$290,083.78
1/1/2007	6,512.38	0.00	6,512.38	4,915.48	11,427.86	$285,168.30
7/1/2007	6,402.03	0.00	6,402.03	5,025.83	11,427.86	$280,142.47
1/1/2008	6,289.20	0.00	6,289.20	5,138.66	11,427.86	$275,003.81
7/1/2008	6,173.84	0.00	6,173.84	5,254.02	11,427.86	$269,749.79
1/1/2009	6,055.89	0.00	6,055.89	5,371.97	11,427.86	$264,377.82
7/1/2009	5,935.28	0.00	5,935.28	5,492.58	11,427.86	$258,885.24
1/1/2010	5,811.98	0.00	5,811.98	5,615.88	11,427.86	$253,269.36
7/1/2010	5,685.90	0.00	5,685.90	5,741.96	11,427.86	$247,527.40
1/1/2011	5,556.99	0.00	5,556.99	5,870.87	11,427.86	$241,656.53
7/1/2011	5,425.19	0.00	5,425.19	6,002.67	11,427.86	$235,653.86
1/1/2012	5,290.43	0.00	5,290.43	6,137.43	11,427.86	$229,516.43
7/1/2012	5,152.65	0.00	5,152.65	6,275.21	11,427.86	$223,241.22
1/1/2013	5,011.77	0.00	5,011.77	6,416.09	11,427.86	$216,825.13
7/1/2013	4,867.73	0.00	4,867.73	6,560.13	11,427.86	$210,265.00
1/1/2014	4,720.45	0.00	4,720.45	6,707.41	11,427.86	$203,557.59
7/1/2014	4,569.87	0.00	4,569.87	6,857.99	11,427.86	$196,699.60
1/1/2015	4,415.90	0.00	4,415.90	7,011.96	11,427.86	$189,687.64
7/1/2015	4,258.49	0.00	4,258.49	7,169.37	11,427.86	$182,518.27
1/1/2016	4,097.53	(447.17) (4.00%)	3,650.36	7,330.33	10,980.69	$175,187.94
7/1/2016	3,932.97	(429.21) (4.00%)	3,503.76	7,494.89	10,998.65	$167,693.05
1/1/2017	3,764.71	(410.85) (4.00%)	3,353.86	7,663.15	11,017.01	$160,029.90
7/1/2017	3,592.67	(392.08) (4.00%)	3,200.59	7,835.19	11,035.78	$152,194.71
1/1/2018	3,416.77	(372.88) (4.00%)	3,043.89	8,011.09	11,054.98	$144,183.62
7/1/2018	3,236.92	(353.25) (4.00%)	2,883.67	8,190.94	11,074.61	$135,992.68
1/1/2019	3,053.03	(333.18) (4.00%)	2,719.85	8,374.83	11,094.68	$127,617.85
7/1/2019	2,865.02	(312.66) (4.00%)	2,552.36	8,562.84	11,115.20	$119,055.01
1/1/2020	2,672.78	(291.68) (4.00%)	2,381.10	8,755.08	11,136.18	$110,299.93
7/1/2020	2,476.24	(270.23) (4.00%)	2,206.01	8,951.62	11,157.63	$101,348.31
1/1/2021	2,275.27	(248.30) (4.00%)	2,026.97	9,152.59	11,179.56	$92,195.72
7/1/2021	2,069.80	(225.88) (4.00%)	1,843.92	9,358.06	11,201.98	$82,837.66
1/1/2022	1,859.70	(202.95) (4.00%)	1,656.75	9,568.16	11,224.91	$73,269.50
7/1/2022	1,644.90	(179.51) (4.00%)	1,465.39	9,782.96	11,248.35	$63,486.54
1/1/2023	1,425.28	(155.54) (4.00%)	1,269.74	10,002.58	11,272.32	$53,483.96
7/1/2023	1,200.71	(131.04) (4.00%)	1,069.67	10,227.15	11,296.82	$43,256.81
1/1/2024	971.12	(105.98) (4.00%)	865.14	10,456.74	11,321.88	$32,800.07
7/1/2024	736.36	(80.36) (4.00%)	656.00	10,691.50	11,347.50	$22,108.57
1/1/2025	496.33	(54.16) (4.00%)	442.17	10,931.53	11,373.70	$11,177.04
7/1/2025	250.82	(27.38) (4.00%)	223.44	11,177.04	11,400.48	$0.00
	157,521.08	(5,024.29)	152,496.79	299,593.32	457,114.40	

Ohio Water Development Authority

Project:	Napoleon - Sewer System Extension & Improvements	
Account Number:	4334 /	
	Fresh Water Fund (Construction) at 4.490% For 20 Years From 01/01/2006 To 07/01/2025	Totals
Cash Disbursed:	1,415,400.92	1,415,400.92
Capitalized Interest:	0.00	0.00
Loan Adj. Commitments:	0.00	0.00
Financed Amount:	1,415,400.92	1,415,400.92

Payment Date	Interest	Subsidy	Net Interest	Principal	Total Payment	Principal Balance Outstanding
						$1,415,400.92
1/1/2006	31,775.75	0.00	31,775.75	22,214.12	53,989.87	$1,393,186.80
7/1/2006	31,277.04	0.00	31,277.04	22,712.83	53,989.87	$1,370,473.97
1/1/2007	30,767.14	0.00	30,767.14	23,222.73	53,989.87	$1,347,251.24
7/1/2007	30,245.79	0.00	30,245.79	23,744.08	53,989.87	$1,323,507.16
1/1/2008	29,712.74	0.00	29,712.74	24,277.13	53,989.87	$1,299,230.03
7/1/2008	29,167.72	0.00	29,167.72	24,822.15	53,989.87	$1,274,407.88
1/1/2009	28,610.46	0.00	28,610.46	25,379.41	53,989.87	$1,249,028.47
7/1/2009	28,040.69	0.00	28,040.69	25,949.18	53,989.87	$1,223,079.29
1/1/2010	27,458.13	0.00	27,458.13	26,531.74	53,989.87	$1,196,547.55
7/1/2010	26,862.49	0.00	26,862.49	27,127.38	53,989.87	$1,169,420.17
1/1/2011	26,253.49	0.00	26,253.49	27,736.38	53,989.87	$1,141,683.79
7/1/2011	25,630.80	0.00	25,630.80	28,359.07	53,989.87	$1,113,324.72
1/1/2012	24,994.14	0.00	24,994.14	28,995.73	53,989.87	$1,084,328.99
7/1/2012	24,343.19	0.00	24,343.19	29,646.68	53,989.87	$1,054,682.31
1/1/2013	23,677.62	0.00	23,677.62	30,312.25	53,989.87	$1,024,370.06
7/1/2013	22,997.11	0.00	22,997.11	30,992.76	53,989.87	$993,377.30
1/1/2014	22,301.32	0.00	22,301.32	31,688.55	53,989.87	$961,688.75
7/1/2014	21,589.91	0.00	21,589.91	32,399.96	53,989.87	$929,288.79
1/1/2015	20,862.53	0.00	20,862.53	33,127.34	53,989.87	$896,161.45
7/1/2015	20,118.83	0.00	20,118.83	33,871.04	53,989.87	$862,290.41
1/1/2016	19,358.42	(2,112.61) (4.00%)	17,245.81	34,631.45	51,877.26	$827,658.96
7/1/2016	18,580.94	(2,027.76) (4.00%)	16,553.18	35,408.93	51,962.11	$792,250.03
1/1/2017	17,786.01	(1,941.02) (4.00%)	15,844.99	36,203.86	52,048.85	$756,046.17
7/1/2017	16,973.24	(1,852.32) (4.00%)	15,120.92	37,016.63	52,137.55	$719,029.54
1/1/2018	16,142.22	(1,761.62) (4.00%)	14,380.60	37,847.65	52,228.25	$681,181.89
7/1/2018	15,292.53	(1,668.90) (4.00%)	13,623.63	38,697.34	52,320.97	$642,484.55
1/1/2019	14,423.78	(1,574.08) (4.00%)	12,849.70	39,566.09	52,415.79	$602,918.46
7/1/2019	13,535.52	(1,477.15) (4.00%)	12,058.37	40,454.35	52,512.72	$562,464.11
1/1/2020	12,627.32	(1,378.04) (4.00%)	11,249.28	41,362.55	52,611.83	$521,101.56
7/1/2020	11,698.73	(1,276.70) (4.00%)	10,422.03	42,291.14	52,713.17	$478,810.42
1/1/2021	10,749.30	(1,173.08) (4.00%)	9,576.22	43,240.57	52,816.79	$435,569.85
7/1/2021	9,778.55	(1,067.14) (4.00%)	8,711.41	44,211.32	52,922.73	$391,358.53
1/1/2022	8,786.00	(958.83) (4.00%)	7,827.17	45,203.87	53,031.04	$346,154.66
7/1/2022	7,771.17	(848.08) (4.00%)	6,923.09	46,218.70	53,141.79	$299,935.96
1/1/2023	6,733.56	(734.84) (4.00%)	5,998.72	47,256.31	53,255.03	$252,679.65
7/1/2023	5,672.66	(619.06) (4.00%)	5,053.60	48,317.21	53,370.81	$204,362.44
1/1/2024	4,587.94	(500.69) (4.00%)	4,087.25	49,401.93	53,489.18	$154,960.51
7/1/2024	3,478.86	(379.66) (4.00%)	3,099.20	50,511.01	53,610.21	$104,449.50
1/1/2025	2,344.89	(255.90) (4.00%)	2,088.99	51,644.98	53,733.97	$52,804.52
7/1/2025	1,185.35	(129.37) (4.00%)	1,055.98	52,804.52	53,860.50	$0.00
	744,193.88	(23,736.85)	720,457.03	1,415,400.92	2,159,594.80	

Ohio Water Development Authority

Project: Napoleon - WWTP EQ Basin
Account Number: 4990 /

	Water Pollution Control Loan Fund (Construction) at 1.000% For 20 Years From 07/01/2011 To 01/01/2031	Totals
Cash Disbursed:	7,557,257.38	7,557,257.38
Capitalized Interest:	87,637.05	87,637.05
Loan Adj. Commitments:	0.00	0.00
Financed Amount:	7,644,894.43	7,644,894.43

Payment Date	Interest	Principal	Total Payment	Principal Balance Outstanding
				$7,297,783.62
7/1/2012	36,488.92	174,858.15	211,347.07	$7,122,925.47
1/1/2013	35,614.62	175,732.45	211,347.07	$6,947,193.02
7/1/2013	34,735.97	176,611.10	211,347.07	$6,770,581.92
1/1/2014	33,852.91	177,494.16	211,347.07	$6,593,087.76
7/1/2014	32,965.44	178,381.63	211,347.07	$6,414,706.13
1/1/2015	32,073.52	179,273.55	211,347.07	$6,235,432.58
7/1/2015	31,177.17	180,169.90	211,347.07	$6,055,262.68
1/1/2016	30,276.31	181,070.76	211,347.07	$5,874,191.92
7/1/2016	29,370.96	181,976.11	211,347.07	$5,692,215.81
1/1/2017	28,461.08	182,885.99	211,347.07	$5,509,329.82
7/1/2017	27,546.65	183,800.42	211,347.07	$5,325,529.40
1/1/2018	26,627.65	184,719.42	211,347.07	$5,140,809.98
7/1/2018	25,704.05	185,643.02	211,347.07	$4,955,166.96
1/1/2019	24,775.83	186,571.24	211,347.07	$4,768,595.72
7/1/2019	23,842.97	187,504.10	211,347.07	$4,581,091.62
1/1/2020	22,905.45	188,441.62	211,347.07	$4,392,650.00
7/1/2020	21,963.25	189,383.82	211,347.07	$4,203,266.18
1/1/2021	21,016.32	190,330.75	211,347.07	$4,012,935.43
7/1/2021	20,064.67	191,282.40	211,347.07	$3,821,653.03
1/1/2022	19,108.27	192,238.80	211,347.07	$3,629,414.23
7/1/2022	18,147.07	193,200.00	211,347.07	$3,436,214.23
1/1/2023	17,181.08	194,165.99	211,347.07	$3,242,048.24
7/1/2023	16,210.24	195,136.83	211,347.07	$3,046,911.41
1/1/2024	15,234.55	196,112.52	211,347.07	$2,850,798.89
7/1/2024	14,253.99	197,093.08	211,347.07	$2,653,705.81
1/1/2025	13,268.52	198,078.55	211,347.07	$2,455,627.26
7/1/2025	12,278.13	199,068.94	211,347.07	$2,256,558.32
1/1/2026	11,282.79	200,064.28	211,347.07	$2,056,494.04
7/1/2026	10,282.46	201,064.61	211,347.07	$1,855,429.43
1/1/2027	9,277.15	202,069.92	211,347.07	$1,653,359.51
7/1/2027	8,266.80	203,080.27	211,347.07	$1,450,279.24
1/1/2028	7,251.40	204,095.67	211,347.07	$1,246,183.57
7/1/2028	6,230.92	205,116.15	211,347.07	$1,041,067.42
1/1/2029	5,205.33	206,141.74	211,347.07	$834,925.68
7/1/2029	4,174.62	207,172.45	211,347.07	$627,753.23
1/1/2030	3,138.77	208,208.30	211,347.07	$419,544.93
7/1/2030	2,097.72	209,249.35	211,347.07	$210,295.58
1/1/2031	1,051.49	210,295.58	211,347.07	$0.00
	733,405.04	7,297,783.62	8,031,188.66	

Ohio Water Development Authority

Project:	Napoleon - Water Treatment Plant Improvements		
Account Number:	7609 /		
	Drinking Water Fund (Construction) at 0.000% For 30 Years From 01/01/2020 To 07/01/2049	Drinking Water Fund (Construction) at 0.000% For 30 Years From 01/01/2020 To 07/01/2049	Totals
Cash Disbursed:	11,947,426.17	1,183,547.00	13,130,973.17
Capitalized Interest:	0.00	0.00	0.00
Loan Adj. Commitments:	0.00	0.00	0.00
Financed Amount:	11,947,426.17	1,183,547.00	13,130,973.17

Payment Date	Interest	Principal	Total Payment	Principal Balance Outstanding
				$11,380,176.77
1/1/2024	.00	218,849.55	218,849.55	$11,161,327.22
7/1/2024	.00	218,849.55	218,849.55	$10,942,477.67
1/1/2025	.00	218,849.55	218,849.55	$10,723,628.12
7/1/2025	.00	218,849.55	218,849.55	$10,504,778.57
1/1/2026	.00	218,849.55	218,849.55	$10,285,929.02
7/1/2026	.00	218,849.55	218,849.55	$10,067,079.47
1/1/2027	.00	218,849.55	218,849.55	$9,848,229.92
7/1/2027	.00	218,849.55	218,849.55	$9,629,380.37
1/1/2028	.00	218,849.55	218,849.55	$9,410,530.82
7/1/2028	.00	218,849.55	218,849.55	$9,191,681.27
1/1/2029	.00	218,849.55	218,849.55	$8,972,831.72
7/1/2029	.00	218,849.55	218,849.55	$8,753,982.17
1/1/2030	.00	218,849.55	218,849.55	$8,535,132.62
7/1/2030	.00	218,849.55	218,849.55	$8,316,283.07
1/1/2031	.00	218,849.55	218,849.55	$8,097,433.52
7/1/2031	.00	218,849.55	218,849.55	$7,878,583.97
1/1/2032	.00	218,849.55	218,849.55	$7,659,734.42
7/1/2032	.00	218,849.55	218,849.55	$7,440,884.87
1/1/2033	.00	218,849.55	218,849.55	$7,222,035.32
7/1/2033	.00	218,849.55	218,849.55	$7,003,185.77
1/1/2034	.00	218,849.55	218,849.55	$6,784,336.22
7/1/2034	.00	218,849.55	218,849.55	$6,565,486.67
1/1/2035	.00	218,849.55	218,849.55	$6,346,637.12
7/1/2035	.00	218,849.55	218,849.55	$6,127,787.57
1/1/2036	.00	218,849.55	218,849.55	$5,908,938.02
7/1/2036	.00	218,849.55	218,849.55	$5,690,088.47
1/1/2037	.00	218,849.55	218,849.55	$5,471,238.92
7/1/2037	.00	218,849.55	218,849.55	$5,252,389.37
1/1/2038	.00	218,849.55	218,849.55	$5,033,539.82
7/1/2038	.00	218,849.55	218,849.55	$4,814,690.27
1/1/2039	.00	218,849.55	218,849.55	$4,595,840.72
7/1/2039	.00	218,849.55	218,849.55	$4,376,991.17
1/1/2040	.00	218,849.55	218,849.55	$4,158,141.62
7/1/2040	.00	218,849.55	218,849.55	$3,939,292.07
1/1/2041	.00	218,849.55	218,849.55	$3,720,442.52
7/1/2041	.00	218,849.55	218,849.55	$3,501,592.97
1/1/2042	.00	218,849.55	218,849.55	$3,282,743.42
7/1/2042	.00	218,849.55	218,849.55	$3,063,893.87
1/1/2043	.00	218,849.55	218,849.55	$2,845,044.32
7/1/2043	.00	218,849.55	218,849.55	$2,626,194.77
1/1/2044	.00	218,849.55	218,849.55	$2,407,345.22
7/1/2044	.00	218,849.55	218,849.55	$2,188,495.67
1/1/2045	.00	218,849.55	218,849.55	$1,969,646.12
7/1/2045	.00	218,849.55	218,849.55	$1,750,796.57
1/1/2046	.00	218,849.55	218,849.55	$1,531,947.02
7/1/2046	.00	218,849.55	218,849.55	$1,313,097.47
1/1/2047	.00	218,849.55	218,849.55	$1,094,247.92

Ohio Water Development Authority

Project: Napoleon - Water Treatment Plant Improvements
Account Number: 7609 /

	Drinking Water Fund (Construction) at 0.000% For 30 Years From 01/01/2020 To 07/01/2049	Drinking Water Fund (Construction) at 0.000% For 30 Years From 01/01/2020 To 07/01/2049	Totals
Cash Disbursed:	11,947,426.17	1,183,547.00	13,130,973.17
Capitalized Interest:	0.00	0.00	0.00
Loan Adj. Commitments:	0.00	0.00	0.00
Financed Amount:	11,947,426.17	1,183,547.00	13,130,973.17

Payment Date	Interest	Principal	Total Payment	Principal Balance Outstanding
				$11,380,176.77
7/1/2047	.00	218,849.55	218,849.55	$875,398.37
1/1/2048	.00	218,849.55	218,849.55	$656,548.82
7/1/2048	.00	218,849.55	218,849.55	$437,699.27
1/1/2049	.00	218,849.55	218,849.55	$218,849.72
7/1/2049	.00	218,849.72	218,849.72	$0.00
	0.00	11,380,176.77	11,380,176.77	

Ohio Water Development Authority

Project: Napoleon - Williams Pump Station Improvements
Account Number: 8541 /

	Water Pollution Control Loan Fund (Construction) at 1.000% For 20 Years From 01/01/2021 To 07/01/2040	Totals
Cash Disbursed:	1,397,371.13	1,397,371.13
Capitalized Interest:	3,390.63	3,390.63
Loan Adj. Commitments:	0.00	0.00
Financed Amount:	1,400,761.76	1,400,761.76

Payment Date	Interest	Principal	Total Payment	Principal Balance Outstanding
				$1,208,040.91
1/1/2024	6,040.20	32,684.59	38,724.79	$1,175,356.32
7/1/2024	5,876.78	32,848.01	38,724.79	$1,142,508.31
1/1/2025	5,712.54	33,012.25	38,724.79	$1,109,496.06
7/1/2025	5,547.48	33,177.31	38,724.79	$1,076,318.75
1/1/2026	5,381.60	33,343.19	38,724.79	$1,042,975.56
7/1/2026	5,214.88	33,509.91	38,724.79	$1,009,465.65
1/1/2027	5,047.32	33,677.47	38,724.79	$975,788.18
7/1/2027	4,878.95	33,845.84	38,724.79	$941,942.34
1/1/2028	4,709.71	34,015.08	38,724.79	$907,927.26
7/1/2028	4,539.63	34,185.16	38,724.79	$873,742.10
1/1/2029	4,368.71	34,356.08	38,724.79	$839,386.02
7/1/2029	4,196.92	34,527.87	38,724.79	$804,858.15
1/1/2030	4,024.29	34,700.50	38,724.79	$770,157.65
7/1/2030	3,850.79	34,874.00	38,724.79	$735,283.65
1/1/2031	3,676.42	35,048.37	38,724.79	$700,235.28
7/1/2031	3,501.18	35,223.61	38,724.79	$665,011.67
1/1/2032	3,325.05	35,399.74	38,724.79	$629,611.93
7/1/2032	3,148.06	35,576.73	38,724.79	$594,035.20
1/1/2033	2,970.17	35,754.62	38,724.79	$558,280.58
7/1/2033	2,791.40	35,933.39	38,724.79	$522,347.19
1/1/2034	2,611.73	36,113.06	38,724.79	$486,234.13
7/1/2034	2,431.18	36,293.61	38,724.79	$449,940.52
1/1/2035	2,249.70	36,475.09	38,724.79	$413,465.43
7/1/2035	2,067.32	36,657.47	38,724.79	$376,807.96
1/1/2036	1,884.04	36,840.75	38,724.79	$339,967.21
7/1/2036	1,699.83	37,024.96	38,724.79	$302,942.25
1/1/2037	1,514.71	37,210.08	38,724.79	$265,732.17
7/1/2037	1,328.66	37,396.13	38,724.79	$228,336.04
1/1/2038	1,141.68	37,583.11	38,724.79	$190,752.93
7/1/2038	953.76	37,771.03	38,724.79	$152,981.90
1/1/2039	764.91	37,959.88	38,724.79	$115,022.02
7/1/2039	575.11	38,149.68	38,724.79	$76,872.34
1/1/2040	384.36	38,340.43	38,724.79	$38,531.91
7/1/2040	192.88	38,531.91	38,724.79	$0.00
	108,601.95	1,208,040.91	1,316,642.86	

OHIO PUBLIC WORKS FOR YOU

State of Ohio
Public Works Commission
Loan Amortization Schedule
City of Napoleon

Loan Nbr: CE41K **Woodlawn Avenue From Clinton To Haley**

Loan Amount: $500,000.00 Interest Rate (percent): 0.0

Loan Term (years): 20.0

Schedule: CE41K-0- 0

Year	Month - Per		Per Start	Principal	Interest	Payment	Balance	Month - Per		Per Start	Principal	Interest	Payment	Balance
2009	Loan Initialization			.00	0.00	.00	500,000.00	Jul	1	500,000.00	12,500.00	0.00	12,500.00	487,500.00
2010	Jan	2	487,500.00	12,500.00	0.00	12,500.00	475,000.00	Jul	3	475,000.00	12,500.00	0.00	12,500.00	462,500.00
2011	Jan	4	462,500.00	12,500.00	0.00	12,500.00	450,000.00	Jul	5	450,000.00	12,500.00	0.00	12,500.00	437,500.00
2012	Jan	6	437,500.00	12,500.00	0.00	12,500.00	425,000.00	Jul	7	425,000.00	12,500.00	0.00	12,500.00	412,500.00
2013	Jan	8	412,500.00	12,500.00	0.00	12,500.00	400,000.00	Jul	9	400,000.00	12,500.00	0.00	12,500.00	387,500.00
2014	Jan	10	387,500.00	12,500.00	0.00	12,500.00	375,000.00	Jul	11	375,000.00	12,500.00	0.00	12,500.00	362,500.00
2015	Jan	12	362,500.00	12,500.00	0.00	12,500.00	350,000.00	Jul	13	350,000.00	12,500.00	0.00	12,500.00	337,500.00
2016	Jan	14	337,500.00	12,500.00	0.00	12,500.00	325,000.00	Jul	15	325,000.00	12,500.00	0.00	12,500.00	312,500.00
2017	Jan	16	312,500.00	12,500.00	0.00	12,500.00	300,000.00	Jul	17	300,000.00	12,500.00	0.00	12,500.00	287,500.00
2018	Jan	18	287,500.00	12,500.00	0.00	12,500.00	275,000.00	Jul	19	275,000.00	12,500.00	0.00	12,500.00	262,500.00
2019	Jan	20	262,500.00	12,500.00	0.00	12,500.00	250,000.00	Jul	21	250,000.00	12,500.00	0.00	12,500.00	237,500.00
2020	Jan	22	237,500.00	12,500.00	0.00	12,500.00	225,000.00	Jul	23	225,000.00	.00	0.00	.00	225,000.00
2021	Jan	24	225,000.00	12,500.00	0.00	12,500.00	212,500.00	Jul	25	212,500.00	12,500.00	0.00	12,500.00	200,000.00
2022	Jan	26	200,000.00	12,500.00	0.00	12,500.00	187,500.00	Jul	27	187,500.00	12,500.00	0.00	12,500.00	175,000.00
2023	Jan	28	175,000.00	12,500.00	0.00	12,500.00	162,500.00	Jul	29	162,500.00	12,500.00	0.00	12,500.00	150,000.00
2024	Jan	30	150,000.00	12,500.00	0.00	12,500.00	137,500.00	Jul	31	137,500.00	12,500.00	0.00	12,500.00	125,000.00
2025	Jan	32	125,000.00	12,500.00	0.00	12,500.00	112,500.00	Jul	33	112,500.00	12,500.00	0.00	12,500.00	100,000.00
2026	Jan	34	100,000.00	12,500.00	0.00	12,500.00	87,500.00	Jul	35	87,500.00	12,500.00	0.00	12,500.00	75,000.00
2027	Jan	36	75,000.00	12,500.00	0.00	12,500.00	62,500.00	Jul	37	62,500.00	12,500.00	0.00	12,500.00	50,000.00
2028	Jan	38	50,000.00	12,500.00	0.00	12,500.00	37,500.00	Jul	39	37,500.00	12,500.00	0.00	12,500.00	25,000.00
2029	Jan	40	25,000.00	12,500.00	0.00	12,500.00	12,500.00	Jul	41	12,500.00	12,500.00	0.00	12,500.00	.00

Napoleon, Ohio

FINAL - 2021 Internal TIF

$1,100,000

SINGLE PURPOSE

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
12/01/2021	-	-	-	-
06/01/2022	-	-	-	-
12/01/2022	-	-	-	-
06/01/2023	-	-	-	-
12/01/2023	-	-	-	-
06/01/2024	-	-	-	-
12/01/2024	-	-	-	-
06/01/2025	-	-	-	-
12/01/2025	-	-	-	-
06/01/2026	-	-	-	-
12/01/2026	-	-	-	-
06/01/2027	-	-	-	-
12/01/2027	-	-	-	-
06/01/2028	-	-	-	-
12/01/2028	-	-	-	-
06/01/2029	-	-	219,847.22	219,847.22
12/01/2029	18,000.00	2.500%	13,750.00	31,750.00
06/01/2030	19,000.00	2.500%	13,525.00	32,525.00
12/01/2030	19,000.00	2.500%	13,287.50	32,287.50
06/01/2031	19,000.00	2.500%	13,050.00	32,050.00
12/01/2031	19,000.00	2.500%	12,812.50	31,812.50
06/01/2032	20,000.00	2.500%	12,575.00	32,575.00
12/01/2032	20,000.00	2.500%	12,325.00	32,325.00
06/01/2033	20,000.00	2.500%	12,075.00	32,075.00
12/01/2033	20,000.00	2.500%	11,825.00	31,825.00
06/01/2034	20,000.00	2.500%	11,575.00	31,575.00
12/01/2034	21,000.00	2.500%	11,325.00	32,325.00
06/01/2035	21,000.00	2.500%	11,062.50	32,062.50
12/01/2035	21,000.00	2.500%	10,800.00	31,800.00
06/01/2036	22,000.00	2.500%	10,537.50	32,537.50
12/01/2036	22,000.00	2.500%	10,262.50	32,262.50
06/01/2037	22,000.00	2.500%	9,987.50	31,987.50
12/01/2037	22,000.00	2.500%	9,712.50	31,712.50
06/01/2038	23,000.00	2.500%	9,437.50	32,437.50
12/01/2038	23,000.00	2.500%	9,150.00	32,150.00
06/01/2039	23,000.00	2.500%	8,862.50	31,862.50
12/01/2039	24,000.00	2.500%	8,575.00	32,575.00
06/01/2040	24,000.00	2.500%	8,275.00	32,275.00
12/01/2040	24,000.00	2.500%	7,975.00	31,975.00
06/01/2041	24,000.00	2.500%	7,675.00	31,675.00
12/01/2041	25,000.00	2.500%	7,375.00	32,375.00
06/01/2042	25,000.00	2.500%	7,062.50	32,062.50
12/01/2042	25,000.00	2.500%	6,750.00	31,750.00
06/01/2043	26,000.00	2.500%	6,437.50	32,437.50
12/01/2043	26,000.00	2.500%	6,112.50	32,112.50
06/01/2044	26,000.00	2.500%	5,787.50	31,787.50
12/01/2044	27,000.00	2.500%	5,462.50	32,462.50
06/01/2045	27,000.00	2.500%	5,125.00	32,125.00
12/01/2045	27,000.00	2.500%	4,787.50	31,787.50
06/01/2046	28,000.00	2.500%	4,450.00	32,450.00
12/01/2046	28,000.00	2.500%	4,100.00	32,100.00
06/01/2047	28,000.00	2.500%	3,750.00	31,750.00
12/01/2047	29,000.00	2.500%	3,400.00	32,400.00
06/01/2048	29,000.00	2.500%	3,037.50	32,037.50
12/01/2048	29,000.00	2.500%	2,675.00	31,675.00
06/01/2049	30,000.00	2.500%	2,312.50	32,312.50

12/01/2049	30,000.00	2.500%	1,937.50	31,937.50
06/01/2050	31,000.00	2.500%	1,562.50	32,562.50
12/01/2050	31,000.00	2.500%	1,175.00	32,175.00
06/01/2051	31,000.00	2.500%	787.50	31,787.50
12/01/2051	32,000.00	2.500%	400.00	32,400.00
Total	**$1,100,000.00**	**-**	**$564,772.22**	**$1,664,772.22**

Yield Statistics

Bond Year Dollars	$22,590.89
Average Life	20.537 Years
Average Coupon	2.5000000%
Net Interest Cost (NIC)	2.5000000%
True Interest Cost (TIC)	2.4007006%
Bond Yield for Arbitrage Purposes	2.4007006%
All Inclusive Cost (AIC)	2.4809382%

IRS Form 8038

Net Interest Cost	2.5000000%
Weighted Average Maturity	20.537 Years

Napoleon

Heartland Values, Flowing Opportunities

2024 Revenue

By Fund and Account

2024 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
Fund: 100	**GENERAL FUND**						
100.0000.41400	REAL ESTATE TAX	306,967.08	305,817.62	309,409.98	305,000.00	(4,409.98)	-1.43%
100.0000.41410	TRAILER TAX	2,840.73	2,501.42	2,705.40	2,500.00	(205.40)	-7.59%
100.0000.41420	ROLLBACK TAX/STATE	26,420.30	26,533.18	26,641.97	25,000.00	(1,641.97)	-6.16%
100.0000.41430	HOMESTEAD TAX/STATE	9,608.29	9,691.79	7,076.97	9,500.00	2,423.03	34.24%
100.0000.41440	2.5% TAX/STATE	4,726.09	4,626.01	6,718.01	4,200.00	(2,518.01)	-37.48%
100.0000.41450	PERSONAL PROPERY TAX	0.00	0.00	0.00	0.00	0.00	0.00%
100.0000.41451	COMMERCIAL ACTIVITY TAX-CAT	0.00	0.00	0.00	0.00	0.00	0.00%
100.0000.41500	LOCAL FRANCHISE FEES-VSP FEES	69,536.97	69,051.27	66,944.89	68,000.00	1,055.11	1.58%
100.0000.42010	LOCAL GOV.FUND/STATE	40,348.66	44,541.59	41,799.65	35,000.00	(6,799.65)	-16.27%
100.0000.42020	LOCAL GOV.FUND/COUNTY	193,660.85	233,862.34	227,807.62	185,000.00	(42,807.62)	-18.79%
100.0000.42200	CIGARETTE TAX	388.78	371.24	459.04	400.00	(59.04)	-12.86%
100.0000.42300	LIQUOR & BEER LICENSES	13,937.00	20,398.35	432.25	13,000.00	12,567.75	2907.52%
100.0000.43310	OTHER AGENCY - BWC REFUNDS	0.00	0.00	7,670.00	5,000.00	(2,670.00)	-34.81%
100.0000.44043	CHARGES-COPIES AND PRINTS	97.35	89.55	163.80	100.00	(63.80)	-38.95%
100.0000.45600	COURT-COLLECTIONS COST RCV.	49.39	200.61	0.00	0.00	0.00	0.00%
100.0000.46020	LICENSES-BICYCLE	0.50	25.50	1.75	0.00	(1.75)	-100.00%
100.0000.47000	GENERAL-MISCELLANEOUS REVENUES	123,180.82	23,268.02	26,406.84	125,000.00	98,593.16	373.36%
100.0000.47001	GENERAL-MISCELLANEOUS O-S	0.00	72.73	0.00	0.00	0.00	0.00%
100.0000.47030	GENERAL MISC-COURT FEES	115.00	24.00	0.00	100.00	100.00	#DIV/0!
100.0000.47200	INTEREST EARNINGS	68,798.06	143,366.79	404,980.10	200,000.00	(204,980.10)	-50.61%
100.0000.47600	INTEREST - COLLECTIONS COST RCV	0.00	0.00	0.00	0.00	0.00	0.00%
100.0000.49000	SALE OF ASSETS	2,058.00	30,147.44	317.00	2,000.00	1,683.00	530.91%
100.0000.49500	REIMBURSEMENTS-EXTERNAL	111,379.95	122,245.59	128,296.74	110,000.00	(18,296.74)	-14.26%
100.0000.49550	RITA RETAINER REFUND - GENERAL	0.00	0.00	18,578.50	25,000.00	6,421.50	34.56%
100.0000.49600	REIMBURSEMENTS-INTERNAL	1,994,271.00	1,974,854.00	2,041,290.00	2,660,464.00	619,174.00	30.33%
100.0000.49650	REIMBURSEMENTS-CITY UTILITIES	66,374.16	69,839.29	64,968.41	77,500.00	12,531.59	19.29%
100.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	133,917.74	272,264.77	317,396.43	309,500.00	(7,896.43)	-2.49%
100.0000.49910	TRANSFERS-IN(INCOME TAX FUND)	2,604,876.14	2,851,525.94	3,264,468.76	2,700,000.00	(564,468.76)	-17.29%
100.0000.49920	TRANSFERS-IN (POLICE PENSION)	0.00	0.00	0.00	210,000.00	210,000.00	#DIV/0!
100.0000.49930	TRANSFERS-IN(FIRE PENSION)	0.00	0.00	0.00	105,000.00	105,000.00	#DIV/0!
100.0000.49950	TRANSFERS-IN(KWH TAX FUND)	80,000.00	380,000.00	391,462.30	390,000.00	(1,462.30)	-0.37%
100.1520.43300	HCWSB-CONTRACTED BILLING SERVICES	2,238.58	2,148.77	2,796.92	2,400.00	(396.92)	-14.19%
100.1700.44020	CHARGES-PLAN REVIEW & INSPECTION FEES	10,109.08	1,550.00	2,005.00	2,000.00	(5.00)	-0.25%
100.1700.46040	LICENSES-CONTRACTOR	2,000.00	2,225.00	1,775.00	1,600.00	(175.00)	-9.86%
100.1700.46610	SIGN PERMITS	995.10	1,251.09	557.43	1,000.00	442.57	79.39%
100.1700.46690	OTHER PERMITS	10,926.00	6,230.00	5,200.00	5,500.00	300.00	5.77%

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Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
100.2100.42700	CONTRACTS-SCHOOL SRO OFFICER	37,003.00	61,405.82	69,721.80	65,000.00	(4,721.80)	-6.77%
100.2100.43100	STATE GRANT RECEIPTS - POLICE	502.95	(502.95)	0.00	0.00	0.00	0.00%
100.2100.43101	VAWA GRANT RECEIPTS	0.00	11,300.76	51,980.49	50,000.00	(1,980.49)	-3.81%
100.2100.44351	DONATIONS - POLICE	5,043.52	15,739.60	1,795.63	2,000.00	204.37	11.38%
100.2100.45000	COURT-FINES	26,233.91	17,429.60	15,887.54	20,000.00	4,112.46	25.88%
100.2100.45010	COURT-COSTS	124,831.62	105,647.94	107,909.80	126,000.00	18,090.20	16.76%
100.2100.45100	COURT-PARKING FINES	180.00	325.00	30.00	10.00	(20.00)	-66.67%
100.2100.47020	POLICE-MISCELLANEOUS	2,041.94	2,351.35	11,285.36	3,000.00	(8,285.36)	-73.42%
100.2100.47021	POLICE-IMMOBILIZATION FEE (AUTO)	35.00	0.00	0.00	0.00	0.00	0.00%
100.2102.43100	STATE GRANT RECEIPTS - POLICE/SRO DARE	0.00	159.00	0.00	0.00	0.00	0.00%
100.2200.43100	STATE GRANT RECEIPTS	14,956.43	50.00	57,661.20	5,000.00	(52,661.20)	-91.33%
100.2200.44000	FIRE/PROTECTION CONTRACTS	252,979.54	237,306.89	443,934.96	250,000.00	(193,934.96)	-43.69%
100.2200.44050	CHARGES-TRAINING SERVICES	0.00	0.00	810.00	0.00	(810.00)	-100.00%
100.2200.44350	DONATIONS-FIRE	1,250.00	5.00	0.00	500.00	500.00	#DIV/0!
100.2200.44400	TRAINING FACILITY FEE - FIRE/SAFETY SVCS	4,130.00	1,440.00	720.00	1,000.00	280.00	38.89%
100.2200.47010	FIRE-MISCELLANEOUS	6,436.58	6,738.00	22,918.65	10,000.00	(12,918.65)	-56.37%
100.4700.44030	CEMETERY-LOTS SALES	4,880.00	2,357.50	2,115.00	3,000.00	885.00	41.84%
100.4700.44031	CEMETERY-GRAVE OPEN & CLOSE	18,620.00	12,045.00	12,790.00	13,500.00	710.00	5.55%
Fund: 100	**GENERAL FUND**	**6,378,946.11**	**7,072,522.41**	**8,167,891.19**	**8,128,774.00**	**(39,117.19)**	**-0.48%**
Fund: 101	**GENERAL RESERVE BALANCE FUND**						
101.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	100,000.00	100,000.00	#DIV/0!
Fund: 101	**GENERAL RESERVE BALANCE FUND**	**0.00**	**0.00**	**0.00**	**100,000.00**	**100,000.00**	**#DIV/0!**
Fund: 123	**SPECIAL EVENTS FUND**						
123.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	10,970.00	10,970.00	5,775.00	15,000.00	9,225.00	159.74%
Fund: 123	**SPECIAL EVENTS FUND**	**10,970.00**	**10,970.00**	**5,775.00**	**15,000.00**	**9,225.00**	**159.74%**
Fund: 130	**ECONOMIC DEVELOPMENT FUND**						
130.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
130.0000.49000	SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00%
130.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	39,000.00	39,000.00	44,264.38	45,000.00	735.62	1.66%
Fund: 130	**ECONOMIC DEVELOPMENT FUND**	**39,000.00**	**39,000.00**	**44,264.38**	**45,000.00**	**735.62**	**1.66%**

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Fund: 147	**UNCLAIMED MONIES FUND**						
147.0000.47000	GENERAL-MISCELLANEOUS REVENUES	1,930.09	4,524.71	3,833.01	1,200.00	(2,633.01)	-68.69%
Fund: 147	UNCLAIMED MONIES FUND	1,930.09	4,524.71	3,833.01	1,200.00	(2,633.01)	-68.69%
Fund: 170	**MUNICIPAL INCOME TAX FUND**						
170.0000.41010	IN.TAX/WITHHOLDING (1.0% GF)	2,551,116.81	2,639,043.09	2,921,967.29	2,500,000.00	(421,967.29)	-14.44%
170.0000.41020	IN.TAX/INDIVIDUAL (1.0% GF)	494,614.49	594,810.83	626,845.52	500,000.00	(126,845.52)	-20.24%
170.0000.41030	IN.TAX/BUSINESS (1.0% GF)	437,716.09	424,107.97	553,024.63	425,000.00	(128,024.63)	-23.15%
170.0000.41040	IN.TAX/WITHHOLDING (0.2% REC)	510,223.49	527,735.85	584,218.15	470,000.00	(114,218.15)	-19.55%
170.0000.41050	IN.TAX/INDIVIDUAL (0.2% REC)	98,922.15	118,956.68	125,331.17	125,000.00	(331.17)	-0.26%
170.0000.41060	IN.TAX/BUSINESS (0.2% REC)	87,543.36	84,814.03	110,571.80	125,000.00	14,428.20	13.05%
170.0000.41070	IN.TAX/WITHHOLDING (0.3% GF)	765,335.12	791,694.46	876,546.36	700,000.00	(176,546.36)	-20.14%
170.0000.41080	IN.TAX/INDIVIDUAL (0.3% GF)	146,309.53	178,199.49	188,044.57	175,000.00	(13,044.57)	-6.94%
170.0000.41090	IN.TAX/BUSINESS (0.3% GF)	131,314.86	127,230.47	165,899.12	175,000.00	9,100.88	5.49%
170.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	117.14	0.00	200.00	200.00	#DIV/0!
170.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 170	MUNICIPAL INCOME TAX FUND	5,223,095.90	5,486,710.01	6,152,448.61	5,195,200.00	(957,248.61)	-15.56%
Fund: 180	**KWH TAX COLLECTION FUND (GF)**						
180.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	489,124.06	488,711.67	565,868.84	495,000.00	(70,868.84)	-12.52%
Fund: 180	KWH TAX COLLECTION FUND (GF)	489,124.06	488,711.67	565,868.84	495,000.00	(70,868.84)	-12.52%
Fund: 195	**LAW LIBRARY FUND**						
195.0000.45200	COURT-HIGHWAY PATROL FINES	10,101.22	8,664.33	7,833.22	12,000.00	4,166.78	53.19%
Fund: 195	LAW LIBRARY FUND	10,101.22	8,664.33	7,833.22	12,000.00	4,166.78	53.19%
Fund: 200	**STREET CONST.MAINT.&REPAIR FD**						
200.0000.42400	MOTOR VEHICLE LICENSE FEES	77,566.63	61,774.08	57,967.58	70,000.00	12,032.42	20.76%
200.0000.42500	GASOLINE TAXES	481,314.78	463,398.67	481,689.10	455,000.00	(26,689.10)	-5.54%
200.0000.47000	GENERAL-MISCELLANEOUS REVENUES	15,523.34	3,842.99	8,605.52	3,000.00	(5,605.52)	-65.14%
200.0000.47200	INTEREST EARNINGS	4,307.25	9,732.10	27,718.10	8,000.00	(19,718.10)	-71.14%
200.0000.49600	REIMBURSEMENTS-INTERNAL	42,408.00	36,985.00	27,885.00	28,000.00	115.00	0.41%
200.0000.49650	REIMBURSEMENTS-CITY UTILITIES	6,159.77	5,511.88	50,040.65	6,000.00	(44,040.65)	-88.01%
200.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00%

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Fund: 200	STREET CONST.MAINT.&REPAIR FD	627,279.77	581,244.72	653,905.95	570,000.00	(83,905.95)	-12.83%
Fund: 201	**STATE HIGHWAY IMPROVEMENT FUND**						
201.0000.42400	MOTOR VEHICLE LICENSE FEES	6,289.20	5,008.73	4,700.06	5,500.00	799.94	17.02%
201.0000.42500	GASOLINE TAXES	39,025.52	37,572.86	39,055.86	31,000.00	(8,055.86)	-20.63%
201.0000.47200	INTEREST EARNINGS	321.37	794.11	2,664.16	500.00	(2,164.16)	-81.23%
201.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 201	STATE HIGHWAY IMPROVEMENT FUND	45,636.09	43,375.70	46,420.08	37,000.00	(9,420.08)	-20.29%
Fund: 202	**MUNI. (50%)MOTOR VEH. LIC. TAS FD**						
202.0000.42400	MOTOR VEHICLE LICENSE FEES	22,090.27	23,329.88	23,465.56	23,000.00	(465.56)	-1.98%
202.0000.47200	INTEREST EARNINGS	697.76	1,479.89	4,572.83	1,200.00	(3,372.83)	-73.76%
Fund: 202	MUNI.(50%)MOTOR VEH.LIC.TAS FD	22,788.03	24,809.77	28,038.39	24,200.00	(3,838.39)	-13.69%
Fund: 203	**MUNI. (100%)MOTOR VEH. LIC. TAS FD**						
203.0000.42400	MOTOR VEHICLE LICENSE FEES	44,187.18	46,666.72	46,938.14	45,000.00	(1,938.14)	-4.13%
203.0000.47200	INTEREST EARNINGS	1,548.20	1,842.82	4,786.20	2,000.00	(2,786.20)	-58.21%
Fund: 203	MUNI.(100%)MOTOR VEH.LIC.TASFD	45,735.38	48,509.54	51,724.34	47,000.00	(4,724.34)	-9.13%
Fund: 204	**CO VEH LIC PERMISSIVE TAX FUND**						
204.0000.42400	MOTOR VEHICLE LICENSE FEES	48,004.29	49,196.14	57,015.73	45,000.00	(12,015.73)	-21.07%
204.0000.47200	INTEREST EARNINGS	537.46	1,305.82	4,543.04	2,000.00	(2,543.04)	-55.98%
Fund: 204	CO VEH LIC PERMISSIVE TAX FUND	48,541.75	50,501.96	61,558.77	47,000.00	(14,558.77)	-23.65%
Fund: 210	**EMS TRANSPORT SERVICE FUND**						
210.0000.47600	INTEREST - COLLECTIONS COST RCV	190.63	178.87	263.03	200.00	(63.03)	-23.96%
210.2200.43010	FEDERAL CARES ACT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
210.2200.43100	STATE GRANT RECEIPTS	0.00	0.00	906.58	5,000.00	4,093.42	451.52%
210.2200.44010	FIRE-EMT TRANSPORT CHARGES	385,927.36	414,381.19	455,975.86	370,000.00	(85,975.86)	-18.86%
210.2200.44015	FIRE-NON EMERGENCY TRANSPORT CHGS	72,397.60	44,371.31	6,672.19	60,000.00	53,327.81	799.25%
210.2200.44350	DONATIONS-FIRE	482.00	0.00	0.00	0.00	0.00	0.00%
210.2200.45600	COURT-COLLECTIONS COST - RCV.	207.00	494.68	293.00	0.00	(293.00)	-100.00%
210.2200.47000	GENERAL-MISCELLANEOUS REVENUES	110.00	250.76	0.00	0.00	0.00	0.00%

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210.2200.47030	GENERAL MISC-COURT FEES	393.00	68.00	30.24	0.00	(30.24)	-100.00%
210.2200.49000	SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 210	**EMS TRANSPORT SERVICE FUND**	**459,707.59**	**459,744.81**	**464,140.90**	**435,200.00**	**(28,940.90)**	**-6.24%**
Fund: 220	**RECREATION FUND**						
220.0000.47200	INTEREST EARNINGS	3,573.69	8,022.10	22,170.56	12,000.00	(10,170.56)	-45.87%
220.0000.49600	REIMBURSEMENTS-INTERNAL	15,500.00	15,500.00	15,500.00	70,220.00	54,720.00	353.03%
220.0000.49650	REIMBURSEMENTS-CITY UTILITIES	43,899.30	57,800.46	59,394.50	60,200.00	805.50	1.36%
220.0000.49910	TRANSFERS-IN(INCOME TAX FUND)	696,689.00	731,503.56	819,893.82	692,493.50	(127,400.32)	-15.54%
220.4200.42900	STATE-SALES TAX	1,299.44	1,561.89	2,021.65	1,500.00	(521.65)	-25.80%
220.4200.44110	GOLF-MEMBERSHIPS -CORPORATE	10,000.00	12,000.00	16,000.00	12,000.00	(4,000.00)	-25.00%
220.4200.44111	GOLF-MEMBERSHIPS-INDIVIDUAL	10,718.00	12,365.00	12,357.50	10,500.00	(1,857.50)	-15.03%
220.4200.44112	GOLF-MEMBERSHIPS-FAMILY	1,100.00	1,100.00	2,200.00	0.00	(2,200.00)	-100.00%
220.4200.44113	GOLF-MEMBERSHIPS-STUDENT	5,590.00	480.00	1,080.00	500.00	(580.00)	-53.70%
220.4200.44114	GOLF MEMBERSHIPS-SPOUSE	0.00	275.00	810.00	500.00	(310.00)	-38.27%
220.4200.44115	GOLF-MEMBERSHIPS-SENIOR CITIZEN	18,160.00	17,980.00	19,922.00	17,500.00	(2,422.00)	-12.16%
220.4200.44116	GOLF-MEMBERSHIPS-INDIVIDUAL,NON-RESIDENT	750.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44117	GOLF-MEMBERSHIPS-HIGH SCHOOL,NON-RES.	0.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44118	GOLF-DISCOUNT CARD(GREEN FEES)	9,860.00	10,200.00	10,978.50	9,000.00	(1,978.50)	-18.02%
220.4200.44119	GOLF-MEMBERSHIPS-SENIOR CITIZEN,NON-RES.	640.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44121	GOLF-GREENS FEE -9 HOLE WEEKDAY	4,232.00	9,466.00	4,115.00	4,000.00	(115.00)	-2.79%
220.4200.44122	GOLF-GREENS FEES-WEEK DAY 18 HOLE	308.00	196.00	360.00	500.00	140.00	38.89%
220.4200.44123	GOLF-GREENS FEES-S,S,H, 9 HOLE	3,437.00	2,076.00	5,002.00	3,000.00	(2,002.00)	-40.02%
220.4200.44124	GOLF-GREENS FEES-S,S,H, 18 HOLE	661.00	658.00	176.00	500.00	324.00	184.09%
220.4200.44125	GOLF-GREENS FEES-JUNIOR	2,285.00	2,371.00	2,816.00	2,000.00	(816.00)	-28.98%
220.4200.44126	GOLF-GREENS FEES- JR.-WEEKENDS	168.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44127	GOLF-GREENS FEES-SENIOR RATE 9-HOLE	6,167.00	1,358.00	2,234.00	2,000.00	(234.00)	-10.47%
220.4200.44128	GOLF-GREENS FEES-SENIOR RATE 18-HOLE	1,100.00	200.00	192.00	500.00	308.00	160.42%
220.4200.44130	GOLF-GREENS FEES-9-HOLE W/CART WKDY	33,418.00	43,715.00	61,496.00	50,000.00	(11,496.00)	-18.69%
220.4200.44131	GOLF-GREEN FEES 18-HOLE W/CART WKDY	2,721.00	5,701.00	6,471.00	4,500.00	(1,971.00)	-30.46%
220.4200.44132	GOLF-SR WKND-18 HOLES W/CART	655.00	1,063.00	923.00	0.00	(923.00)	-100.00%
220.4200.44133	GOLF - OUTING EVENT W/CART	6,327.00	8,907.50	11,396.00	9,000.00	(2,396.00)	-21.02%
220.4200.44134	GOLF - SR WKND 9 HOLES W/CART	3,678.00	3,240.00	3,752.00	3,000.00	(752.00)	-20.04%
220.4200.44135	GOLF-GREEN FEES 18-HOLE W/CART WEEKEND	5,554.00	6,128.00	7,186.00	5,000.00	(2,186.00)	-30.42%
220.4200.44136	GOLF-GREEN FEES 9-HOLE W/CART WEEKEND	22,717.00	30,479.00	35,820.00	30,000.00	(5,820.00)	-16.25%
220.4200.44160	GOLF-CART FEES-TRAIL CHARGE AND RENTAL	19,201.00	18,917.00	21,863.50	20,000.00	(1,863.50)	-8.52%
220.4200.44161	GOLF-DRIVE ON PRIVATE CART TRAIL FEES	0.00	0.00	0.00	0.00	0.00	0.00%

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Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
220.4200.44163	GOLF-MISCELLANEOUS	1,434.08	467.00	2,149.50	1,000.00	(1,149.50)	-53.48%
220.4200.44165	GOLF-CART FEES-SENIOR RATE 9-HOLE	8,914.00	7,124.00	7,520.00	7,000.00	(520.00)	-6.91%
220.4200.44166	GOLF-CART FEES- SENIOR RATE 18-HOLE	462.00	294.00	224.00	500.00	276.00	123.21%
220.4200.44167	GOLF-DISCOUNT CARD(CART FEES)	6,930.00	7,590.00	8,827.50	7,500.00	(1,327.50)	-15.04%
220.4200.44171	GOLF-RETAIL-CONCESSIONS	14,582.25	15,832.05	19,896.75	15,000.00	(4,896.75)	-24.61%
220.4200.44172	GOLF-RETAIL-SUPPLIES	5,706.25	7,922.25	7,528.75	6,000.00	(1,528.75)	-20.31%
220.4200.44180	GOLF-RETAIL-CON.-BEER-SINGLE-CAN	8,768.00	14,022.48	16,803.13	15,000.00	(1,803.13)	-10.73%
220.4200.44181	GOLF-RETAIL-CON.-BEER-6-PACK	17,860.41	21,862.82	27,999.50	20,000.00	(7,999.50)	-28.57%
220.4200.44230	GOLF SIMULATOR RENTAL	0.00	122.00	6,741.00	6,000.00	(741.00)	-10.99%
220.4200.44350	DONATIONS-GOLF	0.00	157.00	25.00	0.00	(25.00)	-100.00%
220.4300.44210	POOL-OPEN SWIM	90.00	232.00	482.00	500.00	18.00	3.73%
220.4300.44211	POOL-SEASON-FAMILY	23,565.00	17,860.00	16,180.00	17,100.00	920.00	5.69%
220.4300.44212	POOL-SEASON-INDIVIDUAL-OVER 18	582.00	455.00	290.00	200.00	(90.00)	-31.03%
220.4300.44213	POOL-SEASON-INDIVIDUAL-UNDER18	524.00	660.00	750.00	600.00	(150.00)	-20.00%
220.4300.44220	POOL-DAILY-OVER 18	15,782.00	12,189.00	13,528.00	11,000.00	(2,528.00)	-18.69%
220.4300.44221	POOL-DAILY-UNDER 18	19,813.00	17,128.00	19,567.00	17,000.00	(2,567.00)	-13.12%
220.4300.44230	POOL-RENTAL	2,100.00	3,200.00	4,000.00	3,400.00	(600.00)	-15.00%
220.4300.44271	POOL-RETAIL-CONCESSIONS	25,842.00	22,249.25	26,243.50	23,000.00	(3,243.50)	-12.36%
220.4400.44310	PARKS-SHELTER HOUSE CHARGES	29,166.50	28,417.25	28,822.25	28,000.00	(822.25)	-2.85%
220.4400.44330	PARKS-PROGRAMS	1,070.00	1,140.00	825.00	1,000.00	175.00	21.21%
220.4400.44335	PARKS-DOG PARK FEES	140.00	0.00	0.00	0.00	0.00	0.00%
220.4400.44341	PARKS-PGM.PART.FEES-RES-100%	10,180.00	11,130.00	12,404.00	13,000.00	596.00	4.80%
220.4400.44342	PARKS-PGM.PART.FEES-N.RES-100%	3,200.00	2,560.00	2,490.00	0.00	(2,490.00)	-100.00%
220.4400.44343	PARKS-PGM.PART.FEES-RES-50%	10.00	0.00	10.00	0.00	(10.00)	-100.00%
220.4400.44344	PARKS-PGM.PART.FEES-N.RES-50%	0.00	0.00	0.00	0.00	0.00	0.00%
220.4400.44345	PARKS-PGM.PART.FEES-RES-75%	25.00	65.00	5.00	0.00	(5.00)	-100.00%
220.4400.44346	PARKS-PGM.PART.FEES-N.RES-75%	22.50	0.00	0.00	0.00	0.00	0.00%
220.4400.44350	DONATIONS-RECREATION-PGMS.	5,000.00	10,481.00	11,250.48	3,500.00	(7,750.48)	-68.89%
220.4400.44370	PARKS-RETAIL-COMMISSIONS	0.00	0.00	0.00	0.00	0.00	0.00%
220.4400.44380	PARKS-GENERAL MISCELLANEOUS	2,899.60	4,631.24	14,279.60	500.00	(13,779.60)	-96.50%
220.4400.44390	PARKS-DOCK STORAGE FEES	450.00	1,000.00	650.00	750.00	100.00	15.38%
Fund: 220	RECREATION FUND	1,135,527.02	1,212,054.85	1,395,622.99	1,217,963.50	(177,659.49)	-12.73%
Fund: 221	**NAPOLEON AQUATIC CENTER**						
221.0000.41400	REAL ESTATE TAX	286,934.31	285,435.10	286,811.97	280,000.00	(6,811.97)	-2.38%
221.0000.41410	TRAILER TAX	2,062.34	2,289.99	2,374.06	2,000.00	(374.06)	-15.76%
221.0000.41430	HOMESTEAD TAX/STATE	7,834.86	7,906.35	7,592.84	7,000.00	(592.84)	-7.81%

2024 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
221.0000.44350	AQUATIC CENTER-DONATIONS	36,225.00	10,000.00	2,987.50	1,000.00	(1,987.50)	-66.53%
221.0000.47200	INTEREST EARNINGS	8,392.26	4,790.54	7,290.74	5,000.00	(2,290.74)	-31.42%
221.0000.48000	NOTE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00%
221.0000.48200	BOND PROCEEDS	4,040,000.00	0.00	0.00	0.00	0.00	0.00%
221.0000.48550	PREMIUMS-NOTES & BONDS	95,222.80	0.00	0.00	0.00	0.00	0.00%
221.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	633.00	0.00	0.00	0.00	0.00	0.00%
Fund: 221	NAPOLEON AQUATIC CENTER	4,477,304.57	310,421.98	307,057.11	295,000.00	(12,057.11)	-3.93%
Fund: 222	NAP AQUATIC CTR RESERVE FUND						
222.0000.47200	INTEREST EARNINGS	0.00	0.00	1,441.62	1,000.00	(441.62)	-30.63%
222.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	100,000.00	100,000.00	0.00	0.00%
Fund: 222	NAP AQUATIC CTR RESERVE FUND	0.00	0.00	101,441.62	101,000.00	(441.62)	-0.44%
Fund: 223	NAP AQUATIC CTR DEBT RES FUND						
223.0000.47200	INTEREST EARNINGS	0.00	0.00	2,615.92	1,500.00	(1,115.92)	-42.66%
223.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	244,140.00	249,140.00	5,000.00	2.05%
Fund: 223	NAP AQUATIC CTR DEBT RES FUND	0.00	0.00	246,755.92	250,640.00	3,884.08	1.57%
Fund: 224	SHELTER HOUSE FACILITY REPAIR						
224.0000.47200	INTEREST EARNINGS	18.04	59.92	183.79	2,000.00	1,816.21	988.20%
224.4400.44310	PARKS-SHELTER HOUSE CHARGES	2,781.00	1,982.75	2,247.75	200.00	(2,047.75)	-91.10%
Fund: 224	SHELTER HOUSE FACILITY REPAIR	2,799.04	2,042.67	2,431.54	2,200.00	(231.54)	-9.52%
Fund: 227	CEMETERY TRUST FUND						
227.4700.44030	CEMETERY-LOTS SALES	4,880.00	2,357.50	1,950.00	4,000.00	2,050.00	105.13%
227.4700.49000	SALE OF ASSETS	0.00	9,568.00	0.00	100.00	100.00	#DIV/0!
Fund: 227	CEMETERY TRUST FUND	4,880.00	11,925.50	1,950.00	4,100.00	2,150.00	110.26%
Fund: 231	COURT 2023 TECH GRANT FUND						
231.0000.47200	INTEREST EARNINGS	0.00	0.00	511.84	500.00	(11.84)	-2.31%
231.1800.43100	STATE GRANT RECEIPTS	0.00	0.00	36,245.00	0.00	(36,245.00)	-100.00%
Fund: 231	COURT 2023 TECH GRANT FUND	0.00	0.00	36,756.84	500.00	(36,256.84)	-98.64%

2024 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
Fund: 240	**HOTEL/MOTEL TAX FUND**						
240.0000.41310	HOTEL/MOTEL TAX-GENERAL (3%)	65,423.81	66,519.42	62,561.73	45,000.00	(17,561.73)	-28.07%
240.0000.41320	HOTEL/MOTEL TAX-TOURISM (3%)	65,423.75	66,519.36	62,561.68	45,000.00	(17,561.68)	-28.07%
Fund: 240	**HOTEL/MOTEL TAX FUND**	**130,847.56**	**133,038.78**	**125,123.41**	**90,000.00**	**(35,123.41)**	**-28.07%**
Fund: 242	**FIRE EQUIPMENT FUND**						
242.0000.47200	INTEREST EARNINGS	2,846.24	5,157.92	15,179.83	5,000.00	(10,179.83)	-67.06%
242.0000.49000	SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00%
242.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	88,000.00	84,000.00	88,000.00	84,000.00	(4,000.00)	-4.55%
242.2200.43000	FEDERAL GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
242.2200.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
242.2200.44000	FIRE/PROTECTION CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00%
242.2200.44350	DONATIONS-FIRE	0.00	12,900.00	13,985.00	1,000.00	(12,985.00)	-92.85%
Fund: 242	**FIRE EQUIPMENT FUND**	**90,846.24**	**102,057.92**	**117,164.83**	**90,000.00**	**(27,164.83)**	**-23.19%**
Fund: 243	**FIRE LOSS CLAIMS FUND**						
243.0000.47000	GENERAL-MISCELLANEOUS REVENUES	63,771.52	0.00	20,885.00	0.00	(20,885.00)	-100.00%
Fund: 243	**FIRE LOSS CLAIMS FUND**	**63,771.52**	**0.00**	**20,885.00**	**0.00**	**(20,885.00)**	**-100.00%**
Fund: 250	**LOCAL CORONAVIRUS RELIEF FUND**						
250.0000.43010	FEDERAL CARES ACT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
250.0000.47000	GENERAL-MISCELLANEOUS REVENUES	365.27	0.00	0.00	0.00	0.00	0.00%
250.0000.47200	INTEREST EARNINGS	42.87	0.00	0.00	0.00	0.00	0.00%
Fund: 250	**LOCAL CORONAVIRUS RELIEF FUND**	**408.14**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 252	**AMERICAN RESCUE PLAN ACT**						
252.0000.43010	AMERICAN RESCUE PLAN ACT RECEIPTS	429,845.97	433,278.06	0.00	0.00	0.00	0.00%
252.0000.43100	1ST RESPONDER RETENTION GRANT	0.00	0.00	109,783.94	0.00	(109,783.94)	-100.00%
252.0000.47200	INTEREST EARNINGS	792.10	4,961.63	12,935.71	5,000.00	(7,935.71)	-61.35%
Fund: 252	**AMERICAN RESCUE PLAN ACT**	**430,638.07**	**438,239.69**	**122,719.65**	**5,000.00**	**(117,719.65)**	**-95.93%**
Fund: 253	**ONEOHIO FUND**						

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Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
253.0000.43010	ONEOHIO FUND RECEIPTS	0.00	1,730.75	6,892.21	3,000.00	(3,892.21)	-56.47%
253.0000.47200	INTEREST EARNINGS	0.00	11.77	137.99	200.00	62.01	44.94%
Fund: 253	ONEOHIO FUND	0.00	1,742.52	7,030.20	3,200.00	(3,830.20)	-54.48%
Fund: 261	**CDBG PROGRAM INCOME FUND**						
261.0000.43190	PROGRAM INCOME-CDBG CHIS/CHIP	22,892.60	13,916.50	13,782.90	30,000.00	16,217.10	117.66%
261.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 261	CDBG PROGRAM INCOME FUND	22,892.60	13,916.50	13,782.90	30,000.00	16,217.10	117.66%
Fund: 270	**INDIGENT DRIV. ALCOHOL FUND**						
270.0000.47200	INTEREST EARNINGS	458.04	747.60	2,038.73	2,000.00	(38.73)	-1.90%
270.1800.45000	COURT-FINES	1,307.50	1,491.00	8,090.05	750.00	(7,340.05)	-90.73%
Fund: 270	INDIGENT DRIV. ALCOHOL FUND	1,765.54	2,238.60	10,128.78	2,750.00	(7,378.78)	-72.85%
Fund: 271	**LAW ENFORCEMENT & ED. FUND**						
271.0000.47200	INTEREST EARNINGS	17.29	28.01	46.29	50.00	3.71	8.01%
271.2100.45000	COURT-FINES	540.01	490.00	540.00	800.00	260.00	48.15%
Fund: 271	LAW ENFORCEMENT & ED. FUND	557.30	518.01	586.29	850.00	263.71	44.98%
Fund: 272	**COURT COMPUTERIZATION FUND**						
272.0000.47200	INTEREST EARNINGS	1,121.90	2,150.95	5,999.98	5,000.00	(999.98)	-16.67%
272.1800.45000	COURT-FINES	41,578.54	33,503.63	35,183.31	32,000.00	(3,183.31)	-9.05%
272.1800.47000	GENERAL-MISCELLANEOUS REVENUES	824.78	647.35	845.46	0.00	(845.46)	-100.00%
Fund: 272	COURT COMPUTERIZATION FUND	43,525.22	36,301.93	42,028.75	37,000.00	(5,028.75)	-11.97%
Fund: 273	**LAW ENFORCEMENT TRUST FUND**						
273.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	5,310.00	0.00	(5,310.00)	-100.00%
273.0000.47200	INTEREST EARNINGS	7.46	12.50	135.73	100.00	(35.73)	-26.32%
Fund: 273	LAW ENFORCEMENT TRUST FUND	7.46	12.50	5,445.73	100.00	(5,345.73)	-98.16%
Fund: 274	**MANDATORY DRUG FINE FUND**						
274.0000.47200	INTEREST EARNINGS	101.95	203.48	584.73	300.00	(284.73)	-48.69%

2024 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
274.2100.45000	COURT-FINES	0.00	380.00	1,006.47	1,000.00	(6.47)	-0.64%
Fund: 274	MANDATORY DRUG FINE FUND	101.95	583.48	1,591.20	1,300.00	(291.20)	-18.30%
Fund: 275	**MUNICIPAL PROBATION SERV. FUND**						
275.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
275.0000.47200	INTEREST EARNINGS	859.81	1,632.15	4,878.48	4,000.00	(878.48)	-18.01%
275.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	1,995.97	0.00	0.00	0.00	0.00	0.00%
275.1810.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
275.1810.45000	COURT-FINES	26,324.81	25,460.80	28,367.54	25,000.00	(3,367.54)	-11.87%
275.1810.45010	COURT-COSTS	1,264.00	886.00	986.00	1,200.00	214.00	21.70%
275.1810.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 275	MUNICIPAL PROBATION SERV. FUND	30,444.59	27,978.95	34,232.02	30,200.00	(4,032.02)	-11.78%
Fund: 277	**PROBATION OFFICER GRANT FUND**						
277.1810.43100	STATE GRANT RECEIPTS	49,292.00	0.00	0.00	0.00	0.00	0.00%
277.2021.43100	STATE GRANT RECEIPTS	0.00	49,292.00	24,646.00	0.00	(24,646.00)	-100.00%
Fund: 277	PROBATION OFFICER GRANT FUND	49,292.00	49,292.00	24,646.00	0.00	(24,646.00)	-100.00%
Fund: 278	**COURT SPECIAL PROJECTS FUND**						
278.1800.45010	COURT-COSTS	71,817.63	57,058.39	58,475.63	65,000.00	6,524.37	11.16%
Fund: 278	COURT SPECIAL PROJECTS FUND	71,817.63	57,058.39	58,475.63	65,000.00	6,524.37	11.16%
Fund: 279	**HANDICAP PARKING FINES FUND**						
279.1800.45000	COURT-FINES	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 279	HANDICAP PARKING FINES FUND	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 280	**CERTIFIED POLICE TRAINING FUND**						
280.2100.43110	STATE GRANT CPT FUNDS	0.00	6,306.12	0.00	0.00	0.00	0.00%
280.2100.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 280	CERTIFIED POLICE TRAINING FUND	0.00	6,306.12	0.00	0.00	0.00	0.00%
Fund: 281	**INDIGENT DRIVERS INTERLOCK/ALC**						

Account Number Fund-Dept.-Accnt.	2024 Projected Revenues Comparison Report Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
281.1800.45000	COURT-FINES	6,003.76	9,944.96	3,374.08	5,000.00	1,625.92	48.19%
Fund: 281	**INDIGENT DRIVERS INTERLOCK/ALC**	**6,003.76**	**9,944.96**	**3,374.08**	**5,000.00**	**1,625.92**	**48.19%**
Fund: 287	**CCA2.0 GRANT FUND**						
287.2023.43100	STATE GRANT RECEIPTS - MUNICIPAL COURT/CCA 2.0	0.00	0.00	36,500.00	73,000.00	36,500.00	100.00%
Fund: 287	**CCA2.0 GRANT FUND**	**0.00**	**0.00**	**36,500.00**	**73,000.00**	**36,500.00**	**100.00%**
Fund: 288	**JUSTICE REINV.INCENTIVE GRT.FD**						
288.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00%
288.1810.43100	STATE GRANT RECEIPTS	21,356.00	0.00	0.00	0.00	0.00	0.00%
288.2021.43100	STATE GRANT RECEIPTS	0.00	21,356.00	10,678.00	0.00	(10,678.00)	-100.00%
Fund: 288	**JUSTICE REINV.INCENTIVE GRT.FD**	**21,356.00**	**21,356.00**	**10,678.00**	**0.00**	**(10,678.00)**	**-100.00%**
Fund: 290	**POLICE PENSION FUND**						
290.0000.41400	REAL ESTATE TAX	92,090.05	91,745.27	92,252.44	85,000.00	(7,252.44)	-7.86%
290.0000.41410	TRAILER TAX	852.24	750.43	705.64	700.00	(5.64)	-0.80%
290.0000.41420	ROLLBACK TAX/STATE	7,926.11	7,967.06	8,006.55	7,000.00	(1,006.55)	-12.57%
290.0000.41430	HOMESTEAD TAX/STATE	2,882.48	2,907.54	2,123.08	2,800.00	676.92	31.88%
290.0000.41440	2.5% TAX/STATE	1,417.86	1,387.80	2,015.40	100.00	(1,915.40)	-95.04%
290.0000.41450	PERSONAL PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00%
290.0000.41451	COMMERICAL ACTIVITY TAX-CAT	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 290	**POLICE PENSION FUND**	**105,168.74**	**104,758.10**	**105,103.11**	**95,600.00**	**(9,503.11)**	**-9.04%**
Fund: 291	**FIRE PENSION FUND**						
291.0000.41400	REAL ESTATE TAX	46,045.09	45,872.62	46,126.17	42,000.00	(4,126.17)	-8.95%
291.0000.41410	TRAILER TAX	426.12	375.22	352.83	350.00	(2.83)	-0.80%
291.0000.41420	ROLLBACK TAX/STATE	3,963.07	3,983.54	4,003.29	3,500.00	(503.29)	-12.57%
291.0000.41430	HOMESTEAD TAX/STATE	1,441.24	1,453.79	1,061.55	1,400.00	338.45	31.88%
291.0000.41440	2.5% TAX/STATE	708.90	693.89	1,007.71	600.00	(407.71)	-40.46%
291.0000.41450	PERSONAL PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00%
291.0000.41451	COMMERCIAL ACTIVITY TAX-CAT	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 291	**FIRE PENSION FUND**	**52,584.42**	**52,379.06**	**52,551.55**	**47,850.00**	**(4,701.55)**	**-8.95%**

2024 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
Fund: 295	**IRS 125 EMPLOYEE BENEFITS FUND**						
295.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
295.0000.49300	REIMB.-HEALTH CARE DEDUCTIBLE	1,803.11	1,775.51	2,082.27	1,740.00	(342.27)	-16.44%
295.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	3,136.00	3,993.50	0.00	3,200.00	3,200.00	#DIV/0!
Fund: 295	**IRS 125 EMPLOYEE BENEFITS FUND**	**4,939.11**	**5,769.01**	**2,082.27**	**4,940.00**	**2,857.73**	**137.24%**
Fund: 300	**GENERAL BOND RETIREMENT FUND**						
300.0000.48550	PREMIUMS-NOTES & BONDS	0.00	0.00	0.00	0.00	0.00	#DIV/0!
300.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	56,500.00	56,500.00	52,000.00	49,750.00	(2,250.00)	-4.33%
Fund: 300	**GENERAL BOND RETIREMENT FUND**	**56,500.00**	**56,500.00**	**52,000.00**	**49,750.00**	**(2,250.00)**	**-4.33%**
Fund: 310	**S.A. BOND RETIREMENT FUND**						
310.0000.47200	INTEREST EARNINGS	3,872.30	6,740.01	18,105.60	10,000.00	(8,105.60)	-44.77%
310.0000.47510	ASSESSMENTS-LEVIED-STREETS	0.00	0.00	0.00	0.00	0.00	0.00%
310.0000.47520	ASSESSMENTS-LEVIED-SAN-STM-SEWERS	467.41	0.00	360.79	0.00	(360.79)	-100.00%
310.0000.47800	OWSRC-ROTARY LOAN-NP WATERLINE PROJECT	0.00	0.00	4,484.35	0.00	(4,484.35)	-100.00%
310.0000.47860	OWSRC-ROTARY LOAN-NP PUMP STA.PROJECT	0.00	0.00	4,531.51	0.00	(4,531.51)	-100.00%
310.0000.47861	OWSCR-ROTARY LOAN-NP COLL.SEWER PRJ.	0.00	0.00	0.00	0.00	0.00	0.00%
310.0000.47862	OWSRC-ROTARY LOAN-NP EAST INTRCPTR.PRJ.	0.00	0.00	2,678.65	0.00	(2,678.65)	-100.00%
310.0000.47863	OWSRC-ROTARY LOAN-NP WEST INTRCPTR.PRJ.	0.00	0.00	3,915.97	0.00	(3,915.97)	-100.00%
310.0000.47865	OWSRC-ROTARY LOAN-PALMER DITCH	0.00	0.00	0.00	0.00	0.00	0.00%
310.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 310	**S.A. BOND RETIREMENT FUND**	**4,339.71**	**6,740.01**	**34,076.87**	**10,000.00**	**(24,076.87)**	**-70.65%**
Fund: 320	**OAKWOOD/AMERICAN TIF FUND**						
320.0000.41400	REAL ESTATE TAX	0.00	33,300.59	32,514.30	35,000.00	2,485.70	7.64%
320.0000.47200	INTEREST EARNINGS	0.00	164.14	1,534.96	1,200.00	(334.96)	-21.82%
Fund: 320	**OAKWOOD/AMERICAN TIF FUND**	**0.00**	**33,464.73**	**34,049.26**	**36,200.00**	**2,150.74**	**6.32%**
Fund: 400	**CAPITAL IMPROVEMENT FUND**						
400.0000.43110	STATE GRANT RECEIPTS - COURT SEC.	0.00	0.00	0.00	0.00	0.00	0.00%
400.0000.44350	PARKS-DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00%
400.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	482,900.91	39,217.98	50,000.00	10,782.02	27.49%

Account Number Fund-Dept.-Accnt.	2024 Projected Revenues Comparison Report Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
400.0000.47510	ASSESSMENTS-LEVIED-STREETS	0.00	0.00	0.00	0.00	0.00	0.00%
400.0000.49550	RITA RETAINER REFUND - CAPITAL	0.00	0.00	18,578.50	30,000.00	11,421.50	61.48%
400.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	836,441.55	0.00	180,000.00	0.00	(180,000.00)	-100.00%
400.0000.49910	TRANSFERS-IN(INCOME TAX FUND)	1,529,847.91	1,535,437.04	1,757,790.88	1,570,699.00	(187,091.88)	-10.64%
400.1800.43100	STATE GRANT RECEIPTS	40,951.76	12,944.66	0.00	0.00	0.00	0.00%
400.2100.43000	FEDERAL GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
400.2100.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
400.2100.44351	DONATIONS - K9 DONATIONS	0.00	1,500.00	0.00	0.00	0.00	0.00%
400.2200.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
400.2200.44351	DONATIONS - FIRE DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00%
400.2200.47010	FIRE-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00%
400.2222.43000	FEDERAL GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
400.4400.44350	DONATIONS-RECREATION-PGMS.	0.00	0.00	0.00	0.00	0.00	0.00%
400.5100.43100	STATE GRANT RECEIPTS	121,930.56	764,349.90	73,476.23	0.00	0.00	0.00%
400.5100.48500	STATE LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 400	**CAPITAL IMPROVEMENT FUND**	**2,529,171.78**	**2,797,132.51**	**2,069,063.59**	**1,650,699.00**	**(418,364.59)**	**-20.22%**
Fund: 401	**CIP FUNDING RESERVE FUND**						
401.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	10,000.00	10,000.00	#DIV/0!
Fund: 401	**CIP FUNDING RESERVE FUND**	**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**#DIV/0!**
Fund: 410	**FIRE FACILITY TRAINING GRT.FD.**						
410.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00%
410.2200.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 410	**FIRE FACILITY TRAINING GRT.FD.**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 500	**ELECTRIC UTILITY REVENUE FUND**						
500.0000.42600	STATE KWH TAX COLL.	589,865.60	587,896.07	569,331.34	587,000.00	17,668.66	3.10%
500.0000.42621	STATE KWH TAX COLL-PENALTY	4,520.60	5,846.68	6,300.41	5,500.00	(800.41)	-12.70%
500.0000.44340	DONATIONS-CARING FUND	1,576.44	1,619.85	1,469.94	1,500.00	30.06	2.04%
500.0000.44610	ELECTRIC-ENERGY SALES-NORMAL	15,969,039.46	16,449,102.07	15,906,785.54	16,000,000.00	93,214.46	0.59%
500.0000.44612	ELECTRIC-O.D.L.-NORMAL	71,394.90	71,822.60	72,552.50	65,000.00	(7,552.50)	-10.41%
500.0000.44615	ELECTRIC-ECOSMART-$.005	210.11	220.46	199.90	200.00	0.10	0.05%
500.0000.44616	ELECTRIC-ECOSMART-$.002	140.25	112.86	100.11	100.00	(0.11)	-0.11%
500.0000.44620	ELECTRIC-ENERGY SALES PENALTY	114,899.36	147,185.77	163,620.47	120,000.00	(43,620.47)	-26.66%

2024 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
500.0000.44622	ELECTRIC-O.C.L.-PENALTY	313.49	548.32	388.25	300.00	(88.25)	-22.73%
500.0000.44625	ECOSMART-PENALTY	0.00	0.12	0.00	0.00	0.00	0.00%
500.0000.44632	ELECTRIC-RECONNECTION/DISCONNECTION	22,817.38	22,479.80	22,898.06	18,000.00	(4,898.06)	-21.39%
500.0000.44633	ELECTRIC-OTHER FEES	19,950.00	85,501.12	130,869.42	24,000.00	(106,869.42)	-81.66%
500.0000.44641	ELECTRIC-UNDERGROUND CABLE	50,199.76	139,987.48	48,137.50	65,000.00	16,862.50	35.03%
500.0000.44642	ELEC-CABLE TV POLE CONTACT FEE	30,279.60	32,975.09	59,012.79	25,000.00	(34,012.79)	-57.64%
500.0000.44643	ELEC-TELE POLE CONTACT FEE	10,048.56	64,043.19	11,443.18	25,000.00	13,556.82	118.47%
500.0000.44650	ELEC-PSCA ERROR CORRECTION-A	0.00	(133.13)	0.00	0.00	0.00	0.00%
500.0000.44651	ELEC-PSCA ERROR CORRECTION-I	0.00	0.00	0.00	0.00	0.00	0.00%
500.0000.47000	GENERAL-MISCELLANEOUS REVENUES	34,874.73	1,238.44	97,611.90	40,000.00	(57,611.90)	-59.02%
500.0000.49201	REFUNDS - REC SALES	86,808.49	249,584.19	86,510.69	100,000.00	13,489.31	15.59%
500.0000.49500	REIMBURSEMENTS-EXTERNAL O&M AMPT	71,704.74	73,281.98	88,898.77	0.00	(88,898.77)	-100.00%
500.0000.49501	REIMBURSEMENTS - EXTERNAL	2,241.47	0.00	216,469.00	0.00	(216,469.00)	-100.00%
500.0000.49600	REIMBURSEMENTS-INTERNAL	1,001.00	722.00	903.00	1,321.28	418.28	46.32%
500.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 500	**ELECTRIC UTILITY REVENUE FUND**	**17,081,885.94**	**17,934,034.96**	**17,483,502.77**	**17,077,921.28**	**(405,581.49)**	**-2.32%**
Fund: 503	**ELECTRIC DEVELOPMENT FUND**						
503.0000.47200	INTEREST EARNINGS	24,860.29	80,172.63	203,469.88	60,000.00	(143,469.88)	-70.51%
503.0000.48000	NOTE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00%
503.0000.49000	SALE OF ASSETS	5,118,507.44	0.00	0.00	0.00	0.00	0.00%
503.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	400,000.00	400,000.00	0.00	0.00%
Fund: 503	**ELECTRIC DEVELOPMENT FUND**	**5,143,367.73**	**80,172.63**	**603,469.88**	**460,000.00**	**(143,469.88)**	**-23.77%**
Fund: 510	**WATER REVENUE FUND**						
510.0000.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
510.0000.44710	WATER-SALES	3,825,338.35	4,123,821.17	4,256,433.29	4,000,000.00	(256,433.29)	-6.02%
510.0000.44720	WATER-PENALTIES	30,558.16	39,422.78	36,696.37	35,000.00	(1,696.37)	-4.62%
510.0000.44730	WATER-TAPS AND INSPECTIONS	14,237.00	14,830.00	13,105.00	14,000.00	895.00	6.83%
510.0000.44732	WATER-RECONNECTION/DISCONNECTION	1,859.95	1,867.47	1,301.91	1,200.00	(101.91)	-7.83%
510.0000.44740	WATER-MISCELLANEOUS SALES	1,500.00	1,826.00	2,129.00	800.00	(1,329.00)	-62.42%
510.0000.44760	NWWS-WATER SALES-CO.RD.P-NWWS RATE	20,747.69	22,364.99	25,916.49	20,000.00	(5,916.49)	-22.83%
510.0000.44761	NWWS-WATER SALES-SR108-NWWS RATE	53,701.23	56,457.44	60,588.29	60,000.00	(588.29)	-0.97%
510.0000.44770	NWWS-WATER PENALTY-CO.RD.P-NWWS RATE	98.61	241.25	144.01	100.00	(44.01)	-30.56%
510.0000.44771	NWWS-WATER PENALTY-SR108-NWWS RATE	39.05	158.08	175.04	100.00	(75.04)	-42.87%
510.0000.47000	GENERAL-MISCELLANEOUS REVENUES	9,000.12	23,568.24	74,804.91	10,000.00	(64,804.91)	-86.63%

2024 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
510.0000.47200	INTEREST EARNINGS	11,573.01	19,105.26	66,050.54	22,000.00	(44,050.54)	-66.69%
510.0000.48000	NOTE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00%
510.0000.48550	PREMIUMS-NOTES & BONDS	0.08	0.00	0.00	0.00	0.00	0.00%
510.0000.49600	REIMBURSEMENTS-INTERNAL	22,559.00	15,536.00	15,992.00	22,400.06	6,408.06	40.07%
510.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 510	**WATER REVENUE FUND**	**3,991,212.25**	**4,319,198.68**	**4,553,336.85**	**4,185,600.06**	**(367,736.79)**	**-8.08%**

Fund: 511	**WATER DEPRECIATION RES. FUND**						
511.0000.43000	FEDERAL GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
511.0000.47200	INTEREST EARNINGS	5,389.21	11,081.16	33,708.72	12,000.00	(21,708.72)	-64.40%
511.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	470,062.25	450,000.00	600,000.00	121,000.00	(479,000.00)	-79.83%
Fund: 511	**WATER DEPRECIATION RES. FUND**	**475,451.46**	**461,081.16**	**633,708.72**	**133,000.00**	**(500,708.72)**	**-79.01%**

Fund: 512	**WATER DEBT RESERVE FUND**						
512.0000.47200	INTEREST EARNINGS	2,175.89	4,596.70	7,449.46	4,000.00	(3,449.46)	-46.30%
512.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	79,094.00	80,000.00	331,050.00	335,045.00	3,995.00	1.21%
Fund: 512	**WATER DEBT RESERVE FUND**	**81,269.89**	**84,596.70**	**338,499.46**	**339,045.00**	**545.54**	**0.16%**

Fund: 513	**WATER OWDA BOND RETIREMENT FD.**						
513.0000.47200	INTEREST EARNINGS	258.78	431.93	1,241.62	1,000.00	(241.62)	-19.46%
513.0000.47530	ASSESSMENTS-LEVIED-WATER	2,254.06	2,223.42	2,312.83	2,500.00	187.17	8.09%
513.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	22,552.00	22,000.00	22,000.00	19,901.00	(2,099.00)	-9.54%
Fund: 513	**WATER OWDA BOND RETIREMENT FD.**	**25,064.84**	**24,655.35**	**25,554.45**	**23,401.00**	**(2,153.45)**	**-8.43%**

Fund: 519	**WATER PLANT IMPROV & RENO FUND**						
519.0000.43500	WSRLA/EPA-DEFA LOAN RECEIPTS	0.00	0.00	172,998.30	0.00	(172,998.30)	-100.00%
519.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
519.0000.47200	INTEREST EARNINGS	1,602.47	3,069.64	7,153.55	3,000.00	(4,153.55)	-58.06%
519.0000.48000	NOTE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00%
519.0000.48200	BOND PROCEEDS	2,360,000.00	0.00	0.00	0.00	0.00	0.00%
519.0000.48550	PREMIUMS-NOTES & BONDS	55,748.35	0.00	0.00	0.00	0.00	0.00%
519.0000.49000	SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00%
519.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	832,534.00	650,000.00	590,200.00	482,975.00	(107,225.00)	-18.17%
Fund: 519	**WATER PLANT IMPROV & RENO FUND**	**3,249,884.82**	**653,069.64**	**770,351.85**	**485,975.00**	**(284,376.85)**	**-36.92%**

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Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
Fund: 520	**SEWER UTILITY REVENUE FUND**						
520.0000.44810	SEWER-SALES	3,256,923.46	3,367,085.86	3,451,744.01	3,300,000.00	(151,744.01)	-4.40%
520.0000.44820	SEWER-PENALTIES	38,470.06	44,884.28	43,327.60	38,000.00	(5,327.60)	-12.30%
520.0000.44830	SEWER-TAPS AND INSPECTIONS	3,526.00	0.00	60.00	100.00	40.00	66.67%
520.0000.44840	SEWER-MISCELLANEOUS SALES	41,793.12	8,152.92	9,442.97	12,000.00	2,557.03	27.08%
520.0000.44850	SEWER-CAPITAL CHARGE	35.00	43.62	80.00	100.00	20.00	25.00%
520.0000.44860	SEWER-STORM WATER CHARGE	671,050.47	677,157.01	678,653.54	660,000.00	(18,653.54)	-2.75%
520.0000.44870	SEWER-STORM WATER PENALTIES	7,975.78	8,996.22	8,424.86	7,500.00	(924.86)	-10.98%
520.0000.44880	SEWER-LATERAL CHARGE	124,257.75	125,618.08	125,519.39	120,000.00	(5,519.39)	-4.40%
520.0000.44890	SEWER-LATERAL CHARGES PENALTIES	1,685.90	1,834.85	1,575.94	1,200.00	(375.94)	-23.85%
520.0000.47000	GENERAL-MISCELLANEOUS REVENUES	516,161.77	22,806.60	1,586.40	7,000.00	5,413.60	341.25%
520.0000.47200	INTEREST EARNINGS	15,831.62	29,032.82	63,417.42	30,000.00	(33,417.42)	-52.69%
520.0000.48200	BOND PROCEEDS	4,070,000.00	0.00	0.00	0.00	0.00	0.00%
520.0000.48300	OWDA LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00%
520.0000.48550	PREMIUMS-NOTES & BONDS	133,020.50	0.00	0.00	0.00	0.00	0.00%
520.0000.49600	REIMBURSEMENTS-INTERNAL	35,162.00	48,256.00	31,615.00	45,437.64	13,822.64	43.72%
520.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 520	**SEWER UTILITY REVENUE FUND**	**8,915,893.43**	**4,333,868.26**	**4,415,447.13**	**4,221,337.64**	**(194,109.49)**	**-4.40%**
Fund: 521	**SEWER UTY. REPLCMNT.&IMP. FUND**						
521.0000.43100	STATE GRANT RECEIPTS	830,000.00	272,713.22	260,000.00	250,000.00	(10,000.00)	-3.85%
521.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	500.00	500.00	#DIV/0!
521.0000.47200	INTEREST EARNINGS	14,241.43	25,536.66	108,171.47	30,000.00	(78,171.47)	-72.27%
521.0000.48000	NOTE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00%
521.0000.48500	STATE ISSUE - LOAN FUNDS	0.00	213,367.83	316,978.67	500,000.00	183,021.33	57.74%
521.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	2,026,918.20	1,750,000.00	1,750,000.00	750,000.00	(1,000,000.00)	-57.14%
Fund: 521	**SEWER UTY. REPLCMNT.&IMP. FUND**	**2,871,159.63**	**2,261,617.71**	**2,435,150.14**	**1,530,500.00**	**(904,650.14)**	**-37.15%**
Fund: 522	**SEWER DEBT RESERVE FUND**						
522.0000.47200	INTEREST EARNINGS	1,999.38	2,607.59	6,228.86	4,000.00	(2,228.86)	-35.78%
522.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	447,694.00	445,000.00	447,000.00	747,000.00	300,000.00	67.11%
Fund: 522	**SEWER DEBT RESERVE FUND**	**449,693.38**	**447,607.59**	**453,228.86**	**751,000.00**	**297,771.14**	**65.70%**

2024 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
Fund: 523	**OWDA SA DEBT RETIREMENT FUND**						
523.0000.47200	INTEREST EARNINGS	627.75	898.28	2,505.95	1,500.00	(1,005.95)	-40.14%
523.0000.47520	ASSESSMENTS-LEVIED-SAN-STM-SEWERS	15,319.95	15,803.17	15,469.28	15,500.00	30.72	0.20%
523.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	88,534.00	88,000.00	106,000.00	108,000.00	2,000.00	1.89%
Fund: 523	OWDA SA DEBT RETIREMENT FUND	104,481.70	104,701.45	123,975.23	125,000.00	1,024.77	0.83%
Fund: 532	**WILLIAMS PUMP STA.IMP.PRJ.FUND**						
532.0000.43500	WSRLA/EPA-DEFA LOAN RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00%
532.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
532.0000.47200	INTEREST EARNINGS	623.86	346.03	279.95	500.00	220.05	78.60%
532.0000.48500	STATE ISSUE - LOAN FUNDS	0.00	0.00	0.00	0.00	0.00	0.00%
532.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	101,872.00	30,000.00	82,372.00	77,450.00	(4,922.00)	-5.98%
Fund: 532	WILLIAMS PUMP STA.IMP.PRJ.FUND	102,495.86	30,346.03	82,651.95	77,950.00	(4,701.95)	-5.69%
Fund: 560	**SANITATION (REFUSE)REVENUE FD**						
560.0000.43000	FEDERAL GRANT RECEIPTS	0.00	0.00	0.00	0.00	-	#DIV/0!
560.0000.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	-	#DIV/0!
560.0000.43200	COUNTY CONTRACTED RECEIPTS	0.00	0.00	0.00	0.00	-	#DIV/0!
560.0000.43205	YARD WASTE SITE PERMIT - OUTSIDE CITY	4,640.00	5,140.00	7,340.00	6,000.00	(1,340.00)	-18.26%
560.0000.44910	SANITATION-SALES	769,415.09	772,053.04	772,795.17	780,000.00	7,204.83	0.93%
560.0000.44920	SANITATION-PENALTIES	11,176.08	11,994.93	11,611.89	11,000.00	(611.89)	-5.27%
560.0000.44930	SANITATION-TAGS	24,174.00	20,578.00	18,286.00	20,000.00	1,714.00	9.37%
560.0000.44940	SANITATION-SPECIAL PICK UPS	5,512.19	6,139.41	6,013.65	5,000.00	(1,013.65)	-16.86%
560.0000.44950	SANITATION-SPECIAL SERVICES	59,327.70	60,967.44	61,165.81	55,000.00	(6,165.81)	-10.08%
560.0000.44960	SANITATION-SP.SER.-PENALTIES	683.01	781.54	690.76	700.00	9.24	1.34%
560.0000.46040	LICENSES-SANITATION/REFUSE LICENSE	400.00	200.00	0.00	100.00	100.00	#DIV/0!
560.0000.47000	GENERAL-MISCELLANEOUS REVENUES	12,715.65	15,908.19	28,209.64	10,000.00	(18,209.64)	-64.55%
560.0000.47200	INTEREST EARNINGS	9,709.18	16,128.37	38,836.17	20,000.00	(18,836.17)	-48.50%
560.0000.49600	REIMBURSEMENTS-INTERNAL	6,864.00	18,996.00	24,571.00	8,477.49	(16,093.51)	-65.50%
Fund: 560	SANITATION (REFUSE)REVENUE FD	904,616.90	928,886.92	969,520.09	916,277.49	(53,242.60)	-5.49%
Fund: 561	**SANIT.(REFUSE) DEPREC.RES.FUND**						
561.0000.47200	INTEREST EARNINGS	1,346.35	2,891.67	5,704.08	5,000.00	(704.08)	-12.34%
561.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	48,300.00	48,300.00	60,000.00	55,000.00	(5,000.00)	-8.33%
Fund: 561	SANIT.(REFUSE) DEPREC.RES.FUND	49,646.35	51,191.67	65,704.08	60,000.00	(5,704.08)	-8.68%

2024 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Estimated Revenues	2024 $ Increase/Decrease	2024 % Increase/Decrease
Fund: 580	**METER DEP.(ELECT & WATER) FUND**						
580.0000.47110	METER DEPOSITS-DEPS ON ACCT	45,171.15	44,264.10	17,145.13	30,000.00	12,854.87	74.98%
Fund: 580	METER DEP.(ELECT & WATER) FUND	45,171.15	44,264.10	17,145.13	30,000.00	12,854.87	74.98%
Fund: 600	**CENTRAL GARAGE ROTARY FUND**						
600.0000.47000	GENERAL-MISCELLANEOUS REVENUES	86.40	182.88	2,816.21	3,000.00	183.79	6.53%
600.0000.49400	REIMB.-CHGS.FOR SERVICE-PARTS-LABOR	0.00	0.00	0.00	0.00	0.00	0.00%
600.0000.49450	REIMB.-CHGS.FOR SERVICES-FUEL-GAS-DEISEL	46,220.96	64,682.16	62,134.42	75,000.00	12,865.58	20.71%
600.0000.49600	REIMBURSEMENTS-INTERNAL	278,754.96	271,125.72	281,282.59	140,137.10	(141,145.49)	-50.18%
600.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	15,000.00	25,000.00	25,000.00	0.00	0.00%
Fund: 600	CENTRAL GARAGE ROTARY FUND	325,062.32	350,990.76	371,233.22	243,137.10	(128,096.12)	-34.51%
396 Accts		66,556,703.61	51,923,348.01	54,671,517.63	50,022,561.07	(4,648,956.56)	-8.50%

Napoleon

Heartland Values, Flowing Opportunities

2024 Expense Budget

By Fund and Account

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	100 General Fund						
	1100 City Council/Legislative						
	Personal Services:						
100.1100.51000	SALARY-ELECTED OFFICIALS	37,324.56	37,136.04	37,078.14	37,279.64	201.50	0.54%
100.1100.51500	PERS	3,728.01	3,089.15	3,392.92	3,122.43	(270.49)	-7.97%
100.1100.51560	SOCIAL SECURITY	679.81	997.38	812.75	928.55	115.80	14.25%
100.1100.51600	WORKER'S COMPENSATION	452.25	62.96	821.33	745.59	(75.74)	-9.22%
100.1100.51700	MEDICARE-CITY SHARE	567.41	564.42	561.17	540.55	(20.62)	-3.67%
	Sub-Total Personal Services	**42,752.04**	**41,849.95**	**42,666.31**	**42,616.76**	(49.55)	-0.12%
	Other						
100.1100.52000	TRAVEL,TRAINING AND EDUCATION	0.00	640.44	569.78	4,250.00	3,680.22	645.90%
100.1100.52010	MEMBERSHIPS AND DUES	1,438.00	1,428.00	1,638.00	200.00	(1,438.00)	-87.79%
100.1100.53114	UTILITIES-TELEPHONE	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.1100.53115	UTILITIES-CABLE	1,575.00	1,800.00	1,770.35	2,100.00	329.65	18.62%
100.1100.53350	SERV.FEES-CONSULTATION FEES	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.1100.53700	INSURANCES AND BONDING	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.1100.54200	SUPPLIES-OPERATING MATERIALS	4,050.00	307.50	323.48	600.00	276.52	85.48%
100.1100.56000	MISCELLANEOUS OPERATING COSTS	863.59	1,177.77	1,876.80	1,073.00	(803.80)	-42.83%
	Sub- Total Other	**7,926.59**	**5,353.71**	**6,178.41**	**8,223.00**	**2,044.59**	**33.09%**
	Total- 1100 City Council/Legislative	**50,678.63**	**47,203.66**	**48,844.72**	**50,839.76**	**1,995.04**	**4.08%**
	100 General Fund						
	1200 Mayor						
	Personal Services:						
100.1200.51000	SALARY-ELECTED OFFICIALS	15,809.04	15,451.80	15,683.46	15,683.46	-	0.00%
100.1200.51500	PERS	2,129.92	2,160.74	2,193.13	2,195.68	2.55	0.12%
100.1200.51600	WORKER'S COMPENSATION	191.33	26.67	341.75	313.67	(28.08)	-8.22%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.1200.51700	MEDICARE-CITY SHARE	229.14	224.11	227.48	227.41	(0.07)	-0.03%
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	Sub-Total Personal Services	**18,359.43**	**17,863.32**	**18,445.82**	**18,420.22**	**(25.60)**	**-0.14%**
	Other						
100.1200.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	0.00	500.00	500.00	#DIV/0!
100.1200.52010	MEMBERSHIPS AND DUES	0.00	0.00	0.00	200.00	200.00	#DIV/0!
100.1200.53115	UTILITIES-CABLE	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1200.54200	SUPPLIES-OPERATING MATERIALS	500.68	361.54	214.15	550.00	335.85	156.83%
100.1200.56000	MISCELLANEOUS OPERATING COSTS	35.00	0.00	26.50	100.00	73.50	277.36%
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	Sub- Total Other	**535.68**	**361.54**	**240.65**	**1,350.00**	**1,109.35**	**460.98%**
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	Total- 1100 Mayor	**18,895.11**	**18,224.86**	**18,686.47**	**19,770.22**	**1,083.75**	**5.80%**
	100 General Fund						
	1200 City Manager/Adminstration						
	Personal Services:						
100.1300.51100	SALARY-NON BARGAINING	252,222.58	238,675.03	275,771.52	283,761.34	7,989.82	2.90%
100.1300.51101	SALARY-NON BARG-OVERTIME	410.14	1,946.85	125.88	515.00	389.12	309.12%
100.1300.51500	PERS	34,005.97	32,907.51	37,591.36	39,798.69	2,207.33	5.87%
100.1300.51600	WORKER'S COMPENSATION	3,034.05	426.13	5,321.85	5,685.53	363.68	6.83%
100.1300.51700	MEDICARE-CITY SHARE	3,516.49	3,352.87	3,858.06	4,122.01	263.95	6.84%
100.1300.51710	HOSPITALIZATION INSURANCE	56,314.18	46,975.54	47,247.56	65,007.67	17,760.11	37.59%
100.1300.51750	LIFE INSURANCE	227.52	178.80	363.98	276.50	(87.48)	-24.03%
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	Sub-Total Personal Services	**349,730.93**	**324,462.73**	**370,280.21**	**399,166.72**	**28,886.51**	**7.80%**
	Other						
100.1300.52000	TRAVEL,TRAINING AND EDUCATION	0.00	455.39	612.00	2,450.00	1,838.00	300.33%
100.1300.52010	MEMBERSHIPS AND DUES	769.95	520.00	621.25	932.00	310.75	50.02%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.1300.53114	UTILITIES-TELEPHONE	486.57	418.31	1,236.98	610.00	(626.98)	-50.69%
100.1300.53115	UTILITIES-CABLE	300.00	229.92	300.00	300.00	-	0.00%
100.1300.53210	SRV. CNT.-COMPUTER SOFTWARE	0.00	0.00	0.00	200.00	200.00	#DIV/0!
100.1300.53350	SERV.FEES-CONSULTATION FEES	8,455.50	4,965.77	1,598.00	75,000.00	73,402.00	4593.37%
100.1300.53510	CNT.MAINT-VEHICLES	0.00	0.00	922.00	1,000.00	78.00	8.46%
100.1300.53520	CNT.MAINT-EQUIPMENT	2,255.86	154.95	0.00	3,000.00	3,000.00	#DIV/0!
100.1300.53700	INSURANCES AND BONDING	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1300.53810	LEGAL ADVERTISING	8,939.43	7,794.20	6,257.10	10,000.00	3,742.90	59.82%
100.1300.54100	SUPPLIES-OFFICE	499.95	99.18	347.80	750.00	402.20	115.64%
100.1300.54200	SUPPLIES-OPERATING MATERIALS	140.55	208.59	0.00	440.00	440.00	#DIV/0!
100.1300.54230	SUPPLIES-GASOLINE/DIESEL FUEL	160.55	676.58	794.13	1,100.00	305.87	38.52%
100.1300.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	2,522.99	1,000.00	(1,522.99)	-60.36%
100.1300.56000	MISCELLANEOUS OPERATING COSTS	0.00	680.00	0.00	600.00	600.00	#DIV/0!
	Sub- Total Other	**22,008.36**	**16,202.89**	**15,212.25**	**97,382.00**	**82,169.75**	**540.16%**
	Total- 1200 City Manager/Admin	**371,739.29**	**340,665.62**	**385,492.46**	**496,548.72**	**111,056.26**	**28.81%**

100 General Fund

1370 Human Resources

Personal Services:

100.1370.51100	SALARY-NON BARGAINING	74,403.38	67,331.43	72,682.99	81,705.78	9,022.79	12.41%
100.1370.51500	PERS	10,023.20	8,592.94	9,957.76	11,438.81	1,481.05	14.87%
100.1370.51600	WORKER'S COMPENSATION	899.14	125.51	1,489.17	1,634.12	144.95	9.73%
100.1370.51700	MEDICARE-CITY SHARE	1,041.35	961.53	1,003.30	1,184.73	181.43	18.08%
100.1370.51710	HOSPITALIZATION INSURANCE	13,607.78	4,643.40	0.00	0.00	-	#DIV/0!
100.1370.51750	LIFE INSURANCE	57.60	47.98	64.69	70.00	5.31	8.21%
	Sub-Total Personal Services	**100,032.45**	**81,702.79**	**85,197.91**	**96,033.44**	**10,835.53**	**12.72%**

Other

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.1370.52000	TRAVEL,TRAINING AND EDUCATION	1,042.14	14,901.56	2,124.00	2,400.00	276.00	12.99%
100.1370.52010	MEMBERSHIPS AND DUES	415.00	425.00	210.00	500.00	290.00	138.10%
100.1370.53114	UTILITIES-TELEPHONE	420.00	337.25	499.07	420.00	(79.07)	-15.84%
100.1370.53115	UTILITIES-CABLE	300.00	244.33	300.00	300.00	-	0.00%
100.1370.53210	SERV.CNT.-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1370.53350	SERV.FEES-CONSULTATION FEES	1,585.00	682.50	2,649.18	1,500.00	(1,149.18)	-43.38%
100.1370.53700	INSURANCES AND BONDING	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1370.53810	LEGAL ADVERTISING	6,947.35	7,801.77	1,402.94	4,000.00	2,597.06	185.12%
100.1370.54100	SUPPLIES-OFFICE	877.43	755.62	3,580.02	300.00	(3,280.02)	-91.62%
100.1370.54110	SUPPLIES-POSTAGE/DELIV CHARGES	2.40	0.00	0.00	0.00	-	#DIV/0!
100.1370.54200	SUPPLIES-OPERATING MATERIALS	13.82	0.00	93.95	100.00	6.05	6.44%
100.1370.54900	SUPPLIES-CIVIL SERVICE	975.00	975.00	8,022.04	1,000.00	(7,022.04)	-87.53%
100.1370.56000	MISCELLANEOUS OPERATING COSTS	0.00	1,009.47	1,125.45	1,200.00	74.55	6.62%
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	Sub- Total Other	**12,578.14**	**27,132.50**	**20,006.65**	**11,720.00**	**(8,286.65)**	**-41.42%**
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	Total- 1370 Human Resources	**12,635.74**	**27,180.48**	**105,204.56**	**11,790.00**	**(93,414.56)**	**-88.79%**

100 General Fund

1400 Law Department

Personal Services:

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.1400.51100	SALARY-NON BARGAINING	179,478.32	180,518.28	195,519.56	188,283.97	(7,235.59)	-3.70%
100.1400.51101	SALARY-NON BARG-OVERTIME	0.00	0.00	0.00	515.00	515.00	#DIV/0!
100.1400.51190	SALARY-SEASONAL	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1400.51500	PERS	24,074.27	24,667.25	25,525.58	26,431.86	906.28	3.55%
100.1400.51600	WORKER'S COMPENSATION	2,165.19	302.74	3,992.54	3,775.98	(216.56)	-5.42%
100.1400.51700	MEDICARE-CITY SHARE	2,490.09	2,512.82	2,727.49	2,737.59	10.10	0.37%
100.1400.51710	HOSPITALIZATION INSURANCE	37,795.12	38,738.72	39,609.98	47,347.80	7,737.82	19.54%
100.1400.51750	LIFE INSURANCE	115.20	115.20	129.60	140.00	10.40	8.02%
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	Sub-Total Personal Services	**246,118.19**	**246,855.01**	**267,504.75**	**269,232.19**	**1,727.44**	**0.65%**

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Other						
100.1400.52000	TRAVEL,TRAINING AND EDUCATION	250.00	1,272.13	0.00	2,500.00	2,500.00	#DIV/0!
100.1400.52010	MEMBERSHIPS AND DUES	2,694.00	1,252.00	1,674.00	2,590.00	916.00	54.72%
100.1400.53114	UTILITIES-TELEPHONE	0.00	0.00	0.00	800.00	800.00	#DIV/0!
100.1400.53115	UTILITIES-CABLE	300.00	300.00	300.00	800.00	500.00	166.67%
100.1400.53360	SERV.FEES-LEGAL EXPENSE	7,740.00	1,078.33	11,599.00	40,000.00	28,401.00	244.86%
100.1400.53520	CNT.MAINT-EQUIPMENT	0.00	328.00	0.00	850.00	850.00	#DIV/0!
100.1400.53700	INSURANCES AND BONDING	0.00	0.00	0.00	700.00	700.00	#DIV/0!
100.1400.53800	PRINTING, FORMS AND PHOTOS	0.00	0.00	0.00	570.00	570.00	#DIV/0!
100.1400.53820	BOOKS,PUBLICATIONS,SUBSCRIPTIONS	7,155.99	7,451.76	6,495.18	9,000.00	2,504.82	38.56%
100.1400.54200	SUPPLIES-OPERATING MATERIALS	621.11	402.66	770.91	2,000.00	1,229.09	159.43%
100.1400.56600	INVESTIGATION EXPENSES	4,875.00	4,503.30	4,500.00	6,500.00	2,000.00	44.44%
	Sub- Total Other	**23,636.10**	**16,588.18**	**25,339.09**	**66,310.00**	**40,970.91**	**161.69%**
	Total- 1400 Law Department	**269,754.29**	**263,443.19**	**292,843.84**	**335,542.19**	**42,698.35**	**14.58%**
	100 General Fund						
	1500 Finance Department						
	Personal Services:						
100.1500.51100	SALARY-NON BARGAINING	224,606.87	220,903.16	228,051.02	298,150.25	70,099.23	30.74%
100.1500.51101	SALARY-NON BARG-OVERTIME	135.99	643.53	1,090.87	7,210.00	6,119.13	560.94%
100.1500.51500	PERS	29,145.04	30,988.41	31,977.89	42,750.43	10,772.54	33.69%
100.1500.51600	WORKER'S COMPENSATION	2,778.15	379.08	4,899.98	6,107.20	1,207.22	24.64%
100.1500.51700	MEDICARE-CITY SHARE	3,109.41	3,046.65	3,155.51	4,427.72	1,272.21	40.32%
100.1500.51710	HOSPITALIZATION INSURANCE	34,875.38	37,642.36	38,502.15	74,394.60	35,892.45	93.22%
100.1500.51750	LIFE INSURANCE	158.40	189.54	217.89	280.00	62.11	28.51%
100.1500.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub-Total Personal Services	**294,809.24**	**293,792.73**	**307,895.31**	**433,320.21**	**125,424.90**	**40.74%**

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Other						
100.1500.52000	TRAVEL,TRAINING AND EDUCATION	529.38	2,472.76	2,272.29	6,060.00	3,787.71	166.69%
100.1500.52010	MEMBERSHIPS AND DUES	1,179.00	1,579.00	1,579.00	1,580.00	1.00	0.06%
100.1500.53114	UTILITIES-TELEPHONE	490.07	393.27	420.00	420.00	-	0.00%
100.1500.53115	UTILITIES-CABLE	87.50	300.00	300.00	300.00	-	0.00%
100.1500.53210	SERV.CNT.-COMPUTER SOFTWARE	18,355.21	19,791.15	22,878.77	27,280.00	4,401.23	19.24%
100.1500.53300	SERV.FEES-PROFESSIONAL	20,128.00	20,143.36	20,000.00	21,000.00	1,000.00	5.00%
100.1500.53350	SERV.FEES-CONSULTATION FEES	14,600.00	14,600.00	14,600.00	14,600.00	-	0.00%
100.1500.53420	AUDIT SERVICES-STATE OF OHIO	22,131.20	22,446.90	27,004.50	30,500.00	3,495.50	12.94%
100.1500.53700	INSURANCES AND BONDING	0.00	0.00	0.00	-	-	#DIV/0!
100.1500.53800	PRINTING, FORMS AND PHOTOS	1,095.36	1,610.80	1,716.90	4,000.00	2,283.10	132.98%
100.1500.53810	LEGAL ADVERTISING	0.00	0.00	0.00	-	-	#DIV/0!
100.1500.54200	SUPPLIES-OPERATING MATERIALS	2,043.94	2,366.67	1,312.48	2,500.00	1,187.52	90.48%
100.1500.54230	SUPPLIES - GASOLINE/DIESEL FUEL	0.00	0.00	0.00	150.00	150.00	#DIV/0!
100.1500.56000	MISCELLANEOUS OPERATING COSTS	494.00	1,518.47	762.70	2,200.00	1,437.30	188.45%
100.1500.57000	MACHINERY AND EQUIPMENT	0.00	359.98	535.00	500.00	(35.00)	-6.54%
	Sub- Total Other	**81,133.66**	**87,582.36**	**93,381.64**	**111,090.00**	**17,708.36**	**18.96%**
	Total- 1500 Finance Department	**375,942.90**	**381,375.09**	**401,276.95**	**544,410.21**	**143,133.26**	**35.67%**
	100 General Fund						
	1520 Utilities Department						
	Personal Services:						
100.1520.51100	SALARY-NON BARGAINING	103,588.57	101,818.44	105,305.26	108,384.02	3,078.76	2.92%
100.1520.51101	SALARY-NON BARG-OVERTIME	206.32	486.46	321.51	0.00	(321.51)	-100.00%
100.1520.51190	SALARY-SEASONAL	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1520.51500	PERS	13,984.53	14,296.24	14,747.25	15,173.76	426.51	2.89%
100.1520.51600	WORKER'S COMPENSATION	1,252.64	175.07	2,262.65	2,167.68	(94.97)	-4.20%
100.1520.51700	MEDICARE-CITY SHARE	1,459.27	1,436.53	1,476.40	1,571.57	95.17	6.45%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.1520.51710	HOSPITALIZATION INSURANCE	21,170.08	21,693.86	22,181.71	29,592.36	7,410.65	33.41%
100.1520.51750	LIFE INSURANCE	115.20	115.20	129.60	140.00	10.40	8.02%
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	Sub-Total Personal Services	**141,776.61**	**140,021.80**	**146,424.38**	**157,029.39**	**10,605.01**	**7.24%**
	Other						
100.1520.52000	TRAVEL,TRAINING AND EDUCATION	40.00	1,257.73	1,512.50	4,510.00	2,997.50	198.18%
100.1520.53210	SERV.CNT.-COMPUTER SOFTWARE	14,867.54	14,690.74	18,378.26	25,000.00	6,621.74	36.03%
100.1520.53300	SERV.FEES-PROFESSIONAL	11,663.51	15,458.82	15,143.70	18,990.00	3,846.30	25.40%
100.1520.53520	CNT.MAINT-EQUIPMENT	0.00	0.00	0.00	300.00	300.00	#DIV/0!
100.1520.53540	CNT.MAINT-COMPUTER HARDWARE	5,069.40	3,423.60	3,765.96	4,700.00	934.04	24.80%
100.1520.53800	PRINTING, FORMS AND PHOTOS	7,147.75	7,593.84	10,071.75	11,000.00	928.25	9.22%
100.1520.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	34,121.30	37,970.94	40,772.25	41,500.00	727.75	1.78%
100.1520.54200	SUPPLIES-OPERATING MATERIALS	2,124.60	942.26	820.36	2,500.00	1,679.64	204.74%
100.1520.56000	MISCELLANEOUS OPERATING COSTS	0.00	6.00	0.00	0.00	-	#DIV/0!
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	Sub- Total Other	**75,034.10**	**81,343.93**	**90,464.78**	**108,500.00**	**18,035.22**	**19.94%**
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	Total- 1520 Utilities Department	**216,810.71**	**221,365.73**	**236,889.16**	**265,529.39**	**28,640.23**	**12.09%**
	100 General Fund						
	1600 IT Department						
	Personal Services:						
100.1600.51100	SALARY-NON BARGAINING	117,863.17	119,944.17	137,505.77	150,231.68	12,725.91	9.25%
100.1600.51101	SALARY-NON BARG-OVERTIME	901.78	1,029.53	612.53	2,060.00	1,447.47	236.31%
100.1600.51500	PERS	15,965.75	16,853.38	19,146.25	21,320.84	2,174.59	11.36%
100.1600.51600	WORKER'S COMPENSATION	1,432.41	200.34	2,675.60	3,045.83	370.23	13.84%
100.1600.51700	MEDICARE-CITY SHARE	1,617.57	1,632.30	1,848.44	2,208.23	359.79	19.46%
100.1600.51710	HOSPITALIZATION INSURANCE	22,675.82	25,819.54	31,685.98	38,502.00	6,816.02	21.51%
100.1600.51750	LIFE INSURANCE	115.20	115.20	129.60	140.00	10.40	8.02%
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2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Sub-Total Personal Services	**160,571.70**	**165,594.46**	**193,604.17**	**217,508.58**	**23,904.41**	**12.35%**
	Other						
100.1600.52000	TRAVEL,TRAINING AND EDUCATION	0.00	2,119.75	0.00	2,000.00	2,000.00	#DIV/0!
100.1600.53114	UTILITIES-TELEPHONE	2,088.12	1,392.41	2,023.83	2,100.00	76.17	3.76%
100.1600.53115	UTILITIES-CABLE	600.00	600.00	0.00	600.00	600.00	#DIV/0!
100.1600.53300	SERV.FEES-PROFESSIONAL	39,938.78	53,054.71	49,991.35	62,350.00	12,358.65	24.72%
100.1600.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	1,000.00	1,000.00	#DIV/0!
100.1600.53700	INSURANCES AND BONDING	61.83	68.99	200.00	80.00	(120.00)	-60.00%
100.1600.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1600.54200	SUPPLIES-OPERATING MATERIALS	7,129.99	7,701.60	232.80	7,900.00	7,667.20	3293.47%
100.1600.54230	SUPPLIES-GASOLINE/DIESEL FUEL	93.03	262.77	58.52	400.00	341.48	583.53%
100.1600.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	600.00	600.00	#DIV/0!
100.1600.54500	SUPPLIES-OTHER EQUIPMENT	278.45	3,474.31	3,379.01	4,000.00	620.99	18.38%
100.1600.54700	SUPPLIES-SMALL TOOLS	0.00	0.00	0.00	3,500.00	3,500.00	#DIV/0!
	Sub- Total Other	**50,190.20**	**68,674.54**	**55,885.51**	**84,530.00**	**28,644.49**	**51.26%**
	Total- 1600 IT Department	**210,761.90**	**234,269.00**	**249,489.68**	**302,038.58**	**52,548.90**	
	100 General Fund						
	1700 Engineering Department						
	Personal Services:						
100.1700.51100	SALARY-NON BARGAINING	99,629.77	122,925.03	105,578.58	250,597.17	145,018.59	137.36%
100.1700.51101	SALARY-NON BARG-OVERTIME	6,735.55	3,613.79	3,502.28	22,660.00	19,157.72	547.01%
100.1700.51190	SALARY-SEASONAL	9,698.40	0.00	12,589.75	0.00	(12,589.75)	-100.00%
100.1700.51191	SALARY-SEASONAL OVERTIME	0.00	0.00	424.86	0.00	(424.86)	-100.00%
100.1700.51500	PERS	15,927.88	17,702.16	18,051.14	38,256.00	20,204.86	111.93%
100.1700.51600	WORKER'S COMPENSATION	1,456.17	195.78	2,798.67	5,465.14	2,666.47	95.28%
100.1700.51700	MEDICARE-CITY SHARE	1,620.19	1,742.68	1,751.66	3,962.23	2,210.57	126.20%
100.1700.51710	HOSPITALIZATION INSURANCE	23,204.74	30,817.72	27,310.22	72,905.40	45,595.18	166.95%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.1700.51750	LIFE INSURANCE	81.84	108.36	87.62	233.80	146.18	166.83%
100.1700.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	142.78	0.00	(142.78)	-100.00%
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	Sub-Total Personal Services	**158,354.54**	**177,105.52**	**172,237.56**	**394,079.75**	**221,842.19**	**128.80%**
	<u>Other</u>						
100.1700.52000	TRAVEL,TRAINING AND EDUCATION	718.99	2,480.00	1,120.15	5,000.00	3,879.85	346.37%
100.1700.52010	MEMBERSHIPS AND DUES	87.00	299.00	299.00	650.00	351.00	117.39%
100.1700.53114	UTILITIES-TELEPHONE	2,015.62	1,713.82	1,376.80	3,000.00	1,623.20	117.90%
100.1700.53115	UTILITIES-CABLE	300.00	300.00	300.00	300.00	-	0.00%
100.1700.53210	SRV. CNT.-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1700.53300	SERV.FEES-PROFESSIONAL	43,679.53	32,320.47	0.00	0.00	-	#DIV/0!
100.1700.53310	SERV.FEES-ENGINEERING & DESIGN	19,394.62	15,600.96	4,712.30	30,000.00	25,287.70	536.63%
100.1700.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	1,500.00	1,500.00	#DIV/0!
100.1700.53520	CNT.MAINT-EQUIPMENT	6,659.37	5,246.61	6,958.28	8,500.00	1,541.72	22.16%
100.1700.53700	INSURANCES AND BONDING	366.16	425.06	300.00	430.00	130.00	43.33%
100.1700.54100	SUPPLIES-OFFICE	0.00	239.98	471.59	500.00	28.41	6.02%
100.1700.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	292.40	152.20	98.38	400.00	301.62	306.59%
100.1700.54200	SUPPLIES-OPERATING MATERIALS	1,776.22	565.73	1,230.05	2,250.00	1,019.95	82.92%
100.1700.54230	SUPPLIES-GASOLINE/DIESEL FUEL	1,661.10	2,275.34	2,293.26	2,400.00	106.74	4.65%
100.1700.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	1,286.65	3,000.00	1,713.35	133.16%
100.1700.54500	SUPPLIES-OTHER EQUIPMENT	674.93	676.27	839.09	1,500.00	660.91	78.77%
100.1700.56000	MISCELLANEOUS OPERATING COSTS	500.99	381.88	0.00	1,000.00	1,000.00	#DIV/0!
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	Sub- Total Other	**78,126.93**	**62,677.32**	**21,285.55**	**60,430.00**	**39,144.45**	**183.90%**
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	Total- 1700 Engineering Department	**236,481.47**	**239,782.84**	**193,523.11**	**454,509.75**	**260,986.64**	**134.86%**

<u>100 General Fund</u>

<u>1800 Muni Court</u>

<u>Personal Services:</u>

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.1800.51000	SALARY-ELECTED OFFICIALS	62,033.59	41,562.50	61,750.00	59,951.08	(1,798.92)	-2.91%
100.1800.51100	SALARY-NON BARGAINING	317,566.49	295,940.48	336,835.07	349,057.73	12,222.66	3.63%
100.1800.51101	SALARY-NON BARG-OVERTIME	0.00	0.00	0.00	515.00	515.00	#DIV/0!
100.1800.51500	PERS	49,843.04	46,420.82	55,425.76	65,102.45	9,676.69	17.46%
100.1800.51600	WORKER'S COMPENSATION	4,608.90	664.47	7,893.85	8,600.75	706.90	8.96%
100.1800.51700	MEDICARE-CITY SHARE	5,194.41	4,655.12	5,959.80	6,235.54	275.74	4.63%
100.1800.51710	HOSPITALIZATION INSURANCE	75,968.53	70,794.01	98,122.66	126,642.60	28,519.94	29.07%
100.1800.51750	LIFE INSURANCE	398.40	367.95	550.27	630.00	79.73	14.49%
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	Sub-Total Personal Services	**515,613.36**	**460,405.35**	**566,537.41**	**616,735.14**	**50,197.73**	**8.86%**
	Other						
100.1800.52000	TRAVEL,TRAINING AND EDUCATION	2,327.92	3,096.44	3,886.97	8,000.00	4,113.03	105.82%
100.1800.52010	MEMBERSHIPS AND DUES	1,831.50	1,160.00	1,595.00	1,680.00	85.00	5.33%
100.1800.53110	UTILITIES-ELECTRIC	2,942.40	3,151.99	3,389.91	4,000.00	610.09	18.00%
100.1800.53111	UTILITIES-NATURAL GAS	647.85	688.13	459.28	900.00	440.72	95.96%
100.1800.53113	UTILITIES-WATER AND SEWER	1,091.44	1,454.57	1,310.66	1,500.00	189.34	14.45%
100.1800.53114	UTILITIES-TELEPHONE	1,734.48	2,188.71	2,555.01	3,750.00	1,194.99	46.77%
100.1800.53210	SERV.CNT.-COMPUTER SOFTWARE	3,100.00	3,100.00	3,100.00	3,100.00	-	0.00%
100.1800.53250	RENTS AND LEASES	2,427.32	2,563.64	3,068.04	3,000.00	(68.04)	-2.22%
100.1800.53300	SERV.FEES-PROFESSIONAL	13,430.49	16,512.26	16,549.18	18,000.00	1,450.82	8.77%
100.1800.53340	SERV.FEES-ACTING JUDGES	102.36	11,096.67	2,537.95	2,000.00	(537.95)	-21.20%
100.1800.53345	SERV.FEES-COURT APPT.ATTORNEYS	6,492.80	720.00	616.00	6,000.00	5,384.00	874.03%
100.1800.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1800.53520	CNT.MAINT-EQUIPMENT	6,313.65	7,322.31	8,929.95	10,000.00	1,070.05	11.98%
100.1800.53540	CNT.MAINT-COMPUTER HARDWARE	0.00	0.00	294.00	400.00	106.00	36.05%
100.1800.53610	CNT.MAINT-BUILDINGS & STRUCTURES	16,243.53	4,454.04	2,730.83	4,000.00	1,269.17	46.48%
100.1800.53700	INSURANCES AND BONDING	2,741.05	3,176.89	2,445.00	3,200.00	755.00	30.88%
100.1800.53800	PRINTING, FORMS AND PHOTOS	1,541.05	1,247.99	1,461.85	3,000.00	1,538.15	105.22%
100.1800.53810	LEGAL ADVERTISING	124.00	136.00	144.00	300.00	156.00	108.33%
100.1800.54100	SUPPLIES-OFFICE	4,122.62	4,521.52	3,662.71	5,700.00	2,037.29	55.62%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.1800.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	15,008.10	9,001.40	15,000.00	18,000.00	3,000.00	20.00%
100.1800.54200	SUPPLIES-OPERATING MATERIALS	10,351.38	10,251.40	13,125.30	10,000.00	(3,125.30)	-23.81%
100.1800.54230	SUPPLIES-GASOLINE/DIESEL FUEL	418.12	313.72	202.07	750.00	547.93	271.16%
100.1800.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1800.56000	MISCELLANEOUS OPERATING COSTS	92.00	100.00	128.20	130.00	1.80	1.40%
100.1800.56400	JURY AND WITNESS FEES	0.00	0.00	0.00	100.00	100.00	#DIV/0!
100.1800.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**93,084.06**	**86,257.68**	**87,191.91**	**107,510.00**	**20,318.09**	**23.30%**
	Total- 1800 Muni Court	**608,697.42**	**546,663.03**	**653,729.32**	**724,245.14**	**70,515.82**	**10.79%**
	100 General Fund						
	1900 General Government						
	Other						
100.1900.52010	MEMBERSHIPS AND DUES	718.67	758.75	1,032.84	1,111.00	78.16	7.57%
100.1900.53050	UTILITIES-ELECTRIC-STREET LIGHTS	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1900.53110	UTILITIES-ELECTRIC	17,142.29	16,304.73	14,826.45	14,500.00	(326.45)	-2.20%
100.1900.53111	UTILITIES-NATURAL GAS	2,362.44	4,039.94	3,948.89	4,500.00	551.11	13.96%
100.1900.53113	UTILITIES-WATER AND SEWER	1,798.41	1,698.89	1,651.49	1,900.00	248.51	15.05%
100.1900.53114	UTILITIES-TELEPHONE	6,426.91	6,496.30	6,602.69	7,700.00	1,097.31	16.62%
100.1900.53250	RENTS AND LEASES	619.68	834.08	1,159.59	920.00	(239.59)	-20.66%
100.1900.53300	SERV.FEES-PROFESSIONAL	24,403.96	29,589.96	25,218.63	24,500.00	(718.63)	-2.85%
100.1900.53361	SERV.FEES-BOND COUNSEL	4,246.50	3,500.00	3,500.00	6,500.00	3,000.00	85.71%
100.1900.53410	COUNTY-AUDITOR FEES	12,775.33	17,390.00	13,305.75	14,500.00	1,194.25	8.98%
100.1900.53415	COUNTY-RECORDER FEES	118.00	0.00	0.00	200.00	200.00	#DIV/0!
100.1900.53417	COUNTY-FEMA-CITY SHARE	8,075.00	8,075.00	8,075.00	8,100.00	25.00	0.31%
100.1900.53470	CNT.-SENIOR CENTER	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1900.53480	CNT.-SCHOOLS	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1900.53520	CNT.MAINT-EQUIPMENT	7,928.16	6,457.77	9,647.81	9,000.00	(647.81)	-6.71%
100.1900.53610	CNT.MAINT-BUILDINGS & STRUCTURES	7,252.99	3,061.75	5,312.90	6,035.00	722.10	13.59%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.1900.53620	CNT.MAINT-JANITORIAL	18,814.65	22,014.77	20,992.97	21,840.00	847.03	4.03%
100.1900.53700	INSURANCES AND BONDING	6,791.48	7,181.71	7,611.40	7,200.00	(411.40)	-5.41%
100.1900.53800	PRINTING, FORMS AND PHOTOS	394.24	105.91	0.00	800.00	800.00	#DIV/0!
100.1900.53900	BANK SERVICING CHARGES	8,274.27	7,797.40	7,317.72	12,000.00	4,682.28	63.99%
100.1900.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	3,071.51	4,233.27	2,519.23	3,400.00	880.77	34.96%
100.1900.54200	SUPPLIES-OPERATING MATERIALS	5,678.31	3,972.16	4,082.13	5,000.00	917.87	22.49%
100.1900.54900	SUPPLIES-CIVIL SERVICE	0.00	0.00	0.00	0.00	-	#DIV/0!
100.1900.56000	MISCELLANEOUS OPERATING COSTS	1,933.74	561.59	2,211.04	2,800.00	588.96	26.64%
100.1900.56300	TAXES AND ASSESSMENTS	13,169.64	14,745.24	10,190.68	12,000.00	1,809.32	17.75%
100.1900.56900	UNDEFINED CONTINGENCIES	1,595.00	0.00	0.00	14,000.00	14,000.00	#DIV/0!
100.1900.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	200.00	200.00	#DIV/0!
	Sub- Total Other	**153,591.18**	**158,819.22**	**149,207.21**	**178,706.00**	**29,498.79**	**19.77%**
	Total- 1900 General Government	**153,591.18**	**158,819.22**	**149,207.21**	**178,706.00**	**29,498.79**	**19.77%**
	100 General Fund						
	2100 Police						
	Personal Services:						
100.2100.51130	SALARY-POLICE COMMAND	345,953.17	367,171.19	291,482.40	348,933.26	57,450.86	19.71%
100.2100.51131	SALARY-POLICE COMMAND-OT	3,972.48	13,515.25	2,753.60	6,180.00	3,426.40	124.43%
100.2100.51300	SALARY-PATROL OFFICERS	682,746.85	685,916.97	761,343.81	809,667.72	48,323.91	6.35%
100.2100.51301	SALARY-PATROL OFFICERS-OT	29,239.81	34,868.91	30,838.35	41,200.00	10,361.65	33.60%
100.2100.51310	SALARY-DISPATCHERS	243,194.17	271,279.29	325,543.99	317,627.10	(7,916.89)	-2.43%
100.2100.51311	SALARY-DISPATCHERS-OT	10,236.48	10,804.63	13,049.03	7,210.00	(5,839.03)	-44.75%
100.2100.51500	PERS	33,575.67	38,586.71	46,276.24	42,177.37	(4,098.87)	-8.86%
100.2100.51530	POLICE PENSION	121,591.24	174,724.83	9,719.27	133,662.44	123,943.17	1275.23%
100.2100.51560	SOCIAL SECURITY	0.00	0.00	0.00	0.00	-	#DIV/0!
100.2100.51600	WORKER'S COMPENSATION	15,854.09	2,214.58	30,600.15	32,616.36	2,016.21	6.59%
100.2100.51700	MEDICARE-CITY SHARE	17,959.51	18,975.60	19,515.10	21,802.35	2,287.25	11.72%
100.2100.51710	HOSPITALIZATION INSURANCE	280,516.42	306,132.43	256,874.46	399,274.56	142,400.10	55.44%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.2100.51750	LIFE INSURANCE	1,155.86	1,141.10	1,237.98	1,470.00	232.02	18.74%
100.2100.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	-	#DIV/0!
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	Sub-Total Personal Services	**1,785,995.75**	**1,925,331.49**	**1,789,234.38**	**2,161,821.17**	**372,586.79**	**20.82%**
	<u>Other</u>						
100.2100.52000	TRAVEL,TRAINING AND EDUCATION	16,227.34	14,704.69	18,356.20	25,000.00	6,643.80	36.19%
100.2100.52010	MEMBERSHIPS AND DUES	25,845.00	25,860.00	25,685.00	27,060.00	1,375.00	5.35%
100.2100.53110	UTILITIES-ELECTRIC	13,258.94	14,058.19	13,500.87	15,500.00	1,999.13	14.81%
100.2100.53111	UTILITIES-NATURAL GAS	686.78	928.13	908.87	1,485.00	576.13	63.39%
100.2100.53113	UTILITIES-WATER AND SEWER	1,073.62	1,090.31	1,245.74	2,000.00	754.26	60.55%
100.2100.53114	UTILITIES-TELEPHONE	10,984.41	13,623.13	17,821.87	22,400.00	4,578.13	25.69%
100.2100.53115	UTILITIES-CABLE	571.15	1,187.94	625.86	5,200.00	4,574.14	730.86%
100.2100.53200	SERV.CNT.-COMMUNICATIONS	7,500.00	3,050.00	4,044.00	12,080.00	8,036.00	198.71%
100.2100.53210	SERV.CNT.-COMPUTER SOFTWARE	47,544.26	48,496.56	151,178.93	72,923.00	(78,255.93)	-51.76%
100.2100.53230	SERV.CNT.-VEHICLE TOWING	260.00	1,351.89	250.00	1,600.00	1,350.00	540.00%
100.2100.53300	SERV.FEES-PROFESSIONAL	1,223.60	2,737.25	2,012.77	4,775.00	2,762.23	137.24%
100.2100.53510	CNT.MAINT-VEHICLES	839.16	624.43	260.00	1,000.00	740.00	284.62%
100.2100.53520	CNT.MAINT-EQUIPMENT	4,089.66	5,453.16	5,712.98	13,300.00	7,587.02	132.80%
100.2100.53530	CNT.MAINT-RADIOS/PHONES	1,716.16	6,307.16	24,688.00	33,460.00	8,772.00	35.53%
100.2100.53540	CNT.MAINT-COMPUTER HARDWARE	0.00	3,399.76	8,217.00	4,200.00	(4,017.00)	-48.89%
100.2100.53610	CNT.MAINT-BUILDINGS & STRUCTURES	5,732.22	6,726.03	0.00	12,100.00	12,100.00	#DIV/0!
100.2100.53620	CNT.MAINT-JANITORIAL	9,527.11	17,512.00	18,800.00	18,400.00	(400.00)	-2.13%
100.2100.53700	INSURANCES AND BONDING	7,697.39	8,361.87	7,327.00	8,400.00	1,073.00	14.64%
100.2100.53710	INSURANCES-CLAIMS DEDUCTIBLE	611.61	1,337.33	0.00	1,000.00	1,000.00	#DIV/0!
100.2100.53800	PRINTING, FORMS AND PHOTOS	777.72	36.43	139.78	1,050.00	910.22	651.18%
100.2100.53810	LEGAL ADVERTISING	0.00	0.00	0.00	0.00	-	#DIV/0!
100.2100.54100	SUPPLIES-OFFICE	4,065.41	2,941.97	4,299.11	5,500.00	1,200.89	27.93%
100.2100.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	137.66	328.84	158.18	550.00	391.82	247.71%
100.2100.54200	SUPPLIES-OPERATING MATERIALS	12,604.56	8,799.86	10,688.31	17,365.00	6,676.69	62.47%
100.2100.54230	SUPPLIES-GASOLINE/DIESEL FUEL	23,364.82	29,425.76	28,759.80	33,000.00	4,240.20	14.74%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.2100.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	2,622.00	38.25	4,204.72	5,500.00	1,295.28	30.81%
100.2100.54500	SUPPLIES-OTHER EQUIPMENT	1,232.75	772.67	1,900.55	2,500.00	599.45	31.54%
100.2100.54700	SUPPLIES-SMALL TOOLS	278.97	0.00	428.00	500.00	72.00	16.82%
100.2100.54800	SUPPLIES-UNIFORMS	10,038.71	15,246.99	20,101.58	26,180.00	6,078.42	30.24%
100.2100.56000	MISCELLANEOUS OPERATING COSTS	1,181.73	3,056.33	2,823.61	8,550.00	5,726.39	202.80%
100.2100.56001	VAWA GRANT PASS THROUGH	0.00	0.00	51,980.49	50,000.00	(1,980.49)	-3.81%
100.2100.56700	BIKE PATROL EXPENSE	738.74	45.40	667.75	1,500.00	832.25	124.63%
100.2100.57000	MACHINERY AND EQUIPMENT	6,798.90	0.00	0.00	6,325.00	6,325.00	#DIV/0!
100.2100.57050	MARCS RADIOS EQUIPMENT & FEES	0.00	0.00	8,081.67	8,810.00	728.33	9.01%
	Sub- Total Other	**219,230.38**	**237,502.33**	**434,868.64**	**449,213.00**	**14,344.36**	**3.30%**
	Total- 2100 Police	**2,005,226.13**	**2,162,833.82**	**2,224,103.02**	**2,611,034.17**	**386,931.15**	**17.40%**

100 General Fund

2101 Code Enforcement

Personal Services:

100.2101.51100	SALARY-NON BARGAINING	30,132.40	29,967.75	31,143.89	31,600.40	456.51	1.47%
100.2101.51500	PERS	4,059.21	4,188.55	4,348.94	4,424.06	75.12	1.73%
100.2101.51600	WORKER'S COMPENSATION	366.50	50.83	662.80	632.01	(30.79)	-4.65%
100.2101.51700	MEDICARE-CITY SHARE	421.47	408.05	428.59	458.21	29.62	6.91%
100.2101.51710	HOSPITALIZATION INSURANCE	3,662.06	7,191.33	7,253.83	8,591.34	1,337.51	18.44%
100.2101.51750	LIFE INSURANCE	28.20	28.20	32.40	35.00	2.60	8.02%
	Sub-Total Personal Services	**38,669.84**	**41,834.71**	**43,870.45**	**45,741.01**	**1,870.56**	**4.26%**

Other

100.2101.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	0.00	0.00	-	#DIV/0!
100.2101.53114	UTILITIES-TELEPHONE	606.93	716.13	665.97	1,050.00	384.03	57.66%
100.2101.53210	SERV CNT.-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	-	#DIV/0!

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.2101.53380	SERV.FEES-NUISANCE MAINT. - NUISANCE MAINTENANCE	1,375.00	984.00	850.00	5,000.00	4,150.00	488.24%
100.2101.53510	CNT.MAINT.-VEHICLES	0.00	0.00	0.00	1,000.00	1,000.00	#DIV/0!
100.2101.54100	SUPPLIES-OFFICE	0.00	0.00	0.00	100.00	100.00	#DIV/0!
100.2101.54230	SUPPLIES-GASOLINE/DIESEL FUEL	1,442.94	1,626.26	1,758.89	2,000.00	241.11	13.71%
100.2101.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	1,000.00	1,000.00	#DIV/0!
100.2101.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	80.00	500.00	420.00	525.00%
	Sub- Total Other	**3,424.87**	**3,326.39**	**3,354.86**	**10,650.00**	**7,295.14**	**217.45%**
	Total- 2101 Code Enforcement	**42,094.71**	**45,161.10**	**47,225.31**	**56,391.01**	**9,165.70**	**19.41%**

100 General Fund

2102 School Resource Officer

Personal Services:

100.2102.51300	SALARY-PATROL OFFICERS - POLICE/SRO	65,330.59	62,844.13	70,844.58	66,800.29	(4,044.29)	-5.71%
100.2102.51301	SALARY-PATROL OFFICERS-OVERTIME - POLICE/SRO	959.25	2,395.62	1,504.75	2,678.00	1,173.25	77.97%
100.2102.51320	SALARY-PATROL OFFICERS- DARE	0.00	(7.05)	(520.44)	0.00	520.44	-100.00%
100.2102.51530	POLICE PENSION - POLICE/SRO	12,466.45	13,036.47	14,930.29	13,548.27	(1,382.02)	-9.26%
100.2102.51600	WORKER'S COMPENSATION - POLICE/SRO	791.06	111.81	1,442.77	1,389.57	(53.20)	-3.69%
100.2102.51700	MEDICARE-CITY SHARE - POLICE/SRO	881.64	904.70	972.93	1,007.44	34.51	3.55%
100.2102.51710	HOSPITALIZATION INSURANCE - POLICE/SRO	22,125.94	22,639.98	23,162.77	29,592.36	6,429.59	27.76%
100.2102.51750	LIFE INSURANCE - POLICE/SRO	57.60	57.60	64.80	70.00	5.20	8.02%
100.2102.51900	UNEMPLOYMENT COMPENSATION - POLICE/SRO	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub-Total Personal Services	**102,612.53**	**101,983.26**	**112,402.45**	**115,085.92**	**2,683.47**	**2.39%**

Other

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.2102.52000	TRAVEL,TRAINING AND EDUCATION - POLICE/SRO	2,653.00	3,916.00	8,239.30	5,750.00	(2,489.30)	-30.21%
100.2102.52010	MEMBERSHIPS AND DUES - POLICE/SRO	0.00	0.00	0.00	0.00	-	#DIV/0!
100.2102.53114	UTILITIES-TELEPHONE - POLICE/SRO	679.41	1,149.91	1,212.87	1,000.00	(212.87)	-17.55%
100.2102.53120	SALARY-PATROL OFFICERS-DARE	0.00	0.00	0.00	0.00	-	#DIV/0!
100.2102.53300	SERV.FEES-PROFESSIONAL - POLICE/SRO	0.00	38.81	94.19	150.00	55.81	59.25%
100.2102.53365	SERV. FEES-DARE PROGRAM - POLICE/SRO	0.00	1,183.45	3,239.84	5,250.00	2,010.16	62.05%
100.2102.53510	CNT.MAINT.-VEHICLES - POLICE/SRO	0.00	0.00	0.00	0.00	-	#DIV/0!
100.2102.54100	SUPPLIES-OFFICE - POLICE/SRO	99.99	0.00	0.00	0.00	-	#DIV/0!
100.2102.54200	SUPPLIES-OPERATING MATERIALS - POLICE/SRO	2,660.07	4,113.15	2,839.17	500.00	(2,339.17)	-82.39%
100.2102.54230	SUPPLIES- GASOLINE/DIESEL FUEL - POLICE/SRO	561.46	879.96	894.47	0.00	(894.47)	-100.00%
100.2102.54300	SUPPLIES-VEHICLE PARTS/SUPPLY - POLICE/SRO	0.00	0.00	0.00	0.00	-	#DIV/0!
100.2102.54500	SUPPLIES-OTHER EQUIPMENT - POLICE/SRO	597.23	0.00	0.00	500.00	500.00	#DIV/0!
100.2102.54800	SUPPLIES-UNIFORMS - POLICE/SRO	359.11	300.00	700.00	850.00	150.00	21.43%
100.2102.56000	MISCELLANEOUS OPERATING COSTS - POLICE/SRO	2,047.88	1,741.40	576.74	0.00	(576.74)	-100.00%
100.2102.57000	MACHINERY AND EQUIPMENT - POLICE/SRO	477.10	1,800.00	0.00	11,500.00	11,500.00	#DIV/0!
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	Sub- Total Other	**10,135.25**	**15,122.68**	**17,796.58**	**25,500.00**	**7,703.42**	**43.29%**
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	Total- 2102 Student Resource Officer	**112,747.78**	**117,105.94**	**130,199.03**	**140,585.92**	**10,386.89**	**7.98%**
	100 General Fund						
	2103 K-9 Unit						
	Personal Services:						
100.2103.51300	SALARY-PATROL OFFICERS - POLICE/K-9	69,700.34	69,764.64	81,425.12	67,733.29	(13,691.83)	-16.82%
100.2103.51301	SALARY-PATROL OFFICERS-OVERTIME - POLICE/K-9	1,856.65	1,943.58	2,425.39	2,266.00	(159.39)	-6.57%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.2103.51530	POLICE PENSION - POLICE/K-9	12,229.24	13,076.39	15,820.94	13,649.86	(2,171.08)	-13.72%
100.2103.51600	WORKER'S COMPENSATION - POLICE/K-9	852.85	120.69	1,585.97	1,399.99	(185.98)	-11.73%
100.2103.51700	MEDICARE-CITY SHARE - POLICE/K-9	944.49	941.94	1,136.58	998.56	(138.02)	-12.14%
100.2103.51710	HOSPITALIZATION INSURANCE - POLICE/K-9	21,475.94	22,040.40	22,563.28	29,592.36	7,029.08	31.15%
100.2103.51750	LIFE INSURANCE - POLICE/K-9	57.60	57.60	64.80	70.00	5.20	8.02%
100.2103.51900	UNEMPLOYMENT COMPENSATION - POLICE/K-9	0.00	0.00	0.00	0.00	-	#DIV/0!
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	Sub-Total Personal Services	**107,117.11**	**107,945.24**	**125,022.08**	**115,710.06**	**(9,312.02)**	**-7.45%**
	<u>Other</u>						
100.2103.52000	TRAVEL,TRAINING AND EDUCATION - POLICE/K-9	675.00	449.37	1,539.05	1,800.00	260.95	16.96%
100.2103.52010	MEMBERSHIPS AND DUES - POLICE/K-9	0.00	0.00	0.00	210.00	210.00	#DIV/0!
100.2103.53114	UTILITIES-TELEPHONE - POLICE/K-9	364.42	900.08	1,027.62	1,500.00	472.38	45.97%
100.2103.53300	SERV.FEES-PROFESSIONAL - POLICE/K-9	690.49	1,331.50	5,167.65	3,000.00	(2,167.65)	-41.95%
100.2103.53510	CNT.MAINT.-VEHICLES - POLICE/K-9	0.00	0.00	0.00	500.00	500.00	#DIV/0!
100.2103.54200	SUPPLIES-OPERATING MATERIALS - POLICE/K-9	100.00	515.39	737.16	950.00	212.84	28.87%
100.2103.54230	SUPPLIES- GASOLINE/DIESEL FUEL - POLICE/K-9	2,394.64	3,937.80	5,208.36	4,500.00	(708.36)	-13.60%
100.2103.54300	SUPPLIES-VEHICLE PARTS/SUPPLY - POLICE/K-9	0.00	0.00	0.00	800.00	800.00	#DIV/0!
100.2103.54500	SUPPLIES-OTHER EQUIPMENT - POLICE/K-9	0.00	0.00	56.58	500.00	443.42	783.70%
100.2103.54800	SUPPLIES-UNIFORMS - POLICE/K-9	345.38	516.96	877.12	1,250.00	372.88	42.51%
100.2103.56000	MISCELLANEOUS OPERATING COSTS - POLICE/K-9	0.00	0.00	47.97	550.00	502.03	1046.55%
100.2103.56010	POLICE - POLICE/K-9	0.00	0.00	0.00	0.00	-	#DIV/0!
100.2103.57000	MACHINERY AND EQUIPMENT - POLICE/K-9	0.00	500.00	0.00	1,500.00	1,500.00	#DIV/0!
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	Sub- Total Other	**4,569.93**	**8,151.10**	**14,661.51**	**17,060.00**	**2,398.49**	**16.36%**
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2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Total- 2103 K-9 Unit	**111,687.04**	**116,096.34**	**139,683.59**	**132,770.06**	**(6,913.53)**	**-4.95%**
	100 General Fund						
	2200 Fire						
	Personal Services:						
100.2200.51100	SALARY-NON BARGAINING	158,728.64	163,305.21	155,899.34	184,221.76	28,322.42	18.17%
100.2200.51101	SALARY-NON BARG-OVERTIME	0.00	0.00	0.00	0.00	-	#DIV/0!
100.2200.51400	SALARY-FIRE FULLTIME	447,988.34	482,397.33	626,614.16	597,411.44	(29,202.72)	-4.66%
100.2200.51401	SALARY-FIRE FULLTIME-OT	23,036.99	20,714.08	27,571.85	23,690.00	(3,881.85)	-14.08%
100.2200.51410	SALARY-FIREMEN PARTTIME	194,790.10	196,156.71	294,690.75	285,310.00	(9,380.75)	-3.18%
100.2200.51411	SALARY - FIREFIGHTER IN TRAINING	0.00	473.50	2,670.00	2,060.00	(610.00)	-22.85%
100.2200.51412	SALARY-ADJUNCT - ADJUNCT	2,722.23	2,339.50	2,054.47	5,150.00	3,095.53	150.67%
100.2200.51413	SALARY - FIRE PARTTIME-OVERTIME	999.12	912.50	0.00	0.00	-	#DIV/0!
100.2200.51420	SALARY-EMT PARTTIME	0.00	0.00	0.00	0.00	-	#DIV/0!
100.2200.51500	PERS	2,670.50	727.57	281.41	1,009.40	727.99	258.69%
100.2200.51540	FIRE PENSION	144,160.64	103,413.75	89,510.83	145,427.57	55,916.74	62.47%
100.2200.51560	SOCIAL SECURITY	11,189.03	12,095.45	18,441.03	17,689.22	(751.81)	-4.08%
100.2200.51600	WORKER'S COMPENSATION	10,002.97	1,397.09	19,160.01	21,956.86	2,796.85	14.60%
100.2200.51700	MEDICARE-CITY SHARE	11,672.51	12,092.85	15,504.03	15,918.73	414.70	2.67%
100.2200.51710	HOSPITALIZATION INSURANCE	137,785.72	174,351.73	186,308.04	255,194.52	68,886.48	36.97%
100.2200.51750	LIFE INSURANCE	374.31	461.12	474.24	140.00	(334.24)	-70.48%
100.2200.51760	A.D.& D.INSURANCE-PT FIRE	0.00	0.00	0.00	0.00	-	#DIV/0!
100.2200.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	10.09	0.00	(10.09)	-100.00%
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	Sub-Total Personal Services	**1,146,121.10**	**1,170,838.39**	**1,439,190.25**	**1,555,179.50**	**115,989.25**	**8.06%**
	Other						
100.2200.52000	TRAVEL,TRAINING AND EDUCATION	3,882.01	9,189.01	13,031.74	17,500.00	4,468.26	34.29%
100.2200.52010	MEMBERSHIPS AND DUES	715.00	680.00	904.99	1,400.00	495.01	54.70%
100.2200.53110	UTILITIES-ELECTRIC	19,893.11	23,536.12	19,872.32	27,200.00	7,327.68	36.87%
100.2200.53111	UTILITIES-NATURAL GAS	1,252.74	970.64	1,473.49	2,250.00	776.51	52.70%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.2200.53113	UTILITIES-WATER AND SEWER	6,330.54	6,647.01	6,957.25	7,200.00	242.75	3.49%
100.2200.53114	UTILITIES-TELEPHONE	5,602.66	6,276.92	5,905.30	7,170.00	1,264.70	21.42%
100.2200.53115	UTILITIES-CABLE	1,195.12	1,211.93	1,196.98	1,260.00	63.02	5.26%
100.2200.53200	SERV.CNT.-COMMUNICATIONS	2,563.25	2,532.97	19,275.41	2,500.00	(16,775.41)	-87.03%
100.2200.53300	SERV.FEES-PROFESSIONAL	13,616.73	14,695.01	19,993.28	24,720.00	4,726.72	23.64%
100.2200.53510	CNT.MAINT-VEHICLES	4,828.00	6,054.08	6,281.03	10,000.00	3,718.97	59.21%
100.2200.53520	CNT.MAINT-EQUIPMENT	8,682.05	9,082.24	14,346.36	17,500.00	3,153.64	21.98%
100.2200.53610	CNT.MAINT-BUILDINGS & STRUCTURES	8,021.59	9,400.25	20,624.50	14,500.00	(6,124.50)	-29.70%
100.2200.53700	INSURANCES AND BONDING	18,118.18	21,300.04	24,503.33	21,000.00	(3,503.33)	-14.30%
100.2200.53710	INSURANCES-CLAIMS DEDUCTIBLE	0.00	0.00	808.30	1,000.00	191.70	23.72%
100.2200.54100	SUPPLIES-OFFICE	1,022.32	782.43	1,220.17	1,500.00	279.83	22.93%
100.2200.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	345.54	123.93	32.11	200.00	167.89	522.86%
100.2200.54200	SUPPLIES-OPERATING MATERIALS	2,002.21	2,219.65	2,662.18	3,000.00	337.82	12.69%
100.2200.54220	SUPPLIES-FIRE PREVENTION	2,192.20	1,352.38	1,489.30	4,000.00	2,510.70	168.58%
100.2200.54230	SUPPLIES-GASOLINE/DIESEL FUEL	14,296.52	20,724.76	21,574.50	23,000.00	1,425.50	6.61%
100.2200.54240	SUPPLIES-CHEMICALS	8,445.44	6,485.55	6,930.94	9,500.00	2,569.06	37.07%
100.2200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	7,307.57	2,996.03	3,147.30	5,000.00	1,852.70	58.87%
100.2200.54500	SUPPLIES-OTHER EQUIPMENT	1,339.01	1,650.32	2,896.42	4,500.00	1,603.58	55.36%
100.2200.54700	SUPPLIES-SMALL TOOLS	885.16	3,183.33	905.10	3,000.00	2,094.90	231.46%
100.2200.54800	SUPPLIES-UNIFORMS	7,250.62	9,985.04	10,958.86	13,500.00	2,541.14	23.19%
100.2200.57000	MACHINERY AND EQUIPMENT	1,500.00	2,379.85	0.00	4,750.00	4,750.00	#DIV/0!
100.2200.57050	MARCS RADIOS EQUIPMENT & FEES	0.00	0.00	43,461.20	38,800.00	(4,661.20)	-10.72%
	Sub- Total Other	**141,287.57**	**163,459.49**	**250,452.36**	**265,950.00**	**15,497.64**	**6.19%**
	Total- 2200 Fire	**1,287,408.67**	**1,334,297.88**	**1,689,642.61**	**1,821,129.50**	**131,486.89**	**7.78%**

100 General Fund

4700 Cemetery

Personal Services:

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
100.4700.51190	SALARY-SEASONAL	3,900.00	8,478.50	5,881.35	5,150.00	(731.35)	-12.44%
100.4700.51200	SALARY-AFSCME	60,493.70	56,504.36	56,643.86	68,551.03	11,907.17	21.02%
100.4700.51201	SALARY-AFSCME-OVERTIME	3,434.60	3,181.52	3,661.23	6,180.00	2,518.77	68.80%
100.4700.51500	PERS	9,090.02	9,665.01	9,310.93	11,183.34	1,872.41	20.11%
100.4700.51600	WORKER'S COMPENSATION	822.30	114.40	1,507.60	1,597.62	90.02	5.97%
100.4700.51700	MEDICARE-CITY SHARE	956.73	958.92	930.91	1,158.27	227.36	24.42%
100.4700.51710	HOSPITALIZATION INSURANCE	13,168.94	10,122.60	6,348.58	-	(6,348.58)	-100.00%
100.4700.51750	LIFE INSURANCE	37.00	38.39	36.00	150.00	114.00	316.67%
	Sub-Total Personal Services	**91,903.29**	**89,063.70**	**84,320.46**	**93,970.27**	**9,649.81**	**11.44%**
	Other						
100.4700.52010	MEMBERSHIPS AND DUES	0.00	46.25	0.00	0.00	-	#DIV/0!
100.4700.53110	UTILITIES-ELECTRIC	2,526.21	1,922.80	1,715.43	3,200.00	1,484.57	86.54%
100.4700.53111	UTILITIES-NATURAL GAS	561.57	845.87	960.13	1,200.00	239.87	24.98%
100.4700.53113	UTILITIES-WATER AND SEWER	307.17	273.71	436.67	500.00	63.33	14.50%
100.4700.53114	UTILITIES-TELEPHONE	1,407.74	1,469.32	1,676.24	2,000.00	323.76	19.31%
100.4700.53300	SERV.FEES-PROFESSIONAL	0.00	550.00	696.75	1,000.00	303.25	43.52%
100.4700.53400	CONTRACT SERVICES	950.00	1,900.00	2,616.00	4,800.00	2,184.00	83.49%
100.4700.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	-	#DIV/0!
100.4700.53520	CNT.MAINT-EQUIPMENT	0.00	0.00	0.00	0.00	-	#DIV/0!
100.4700.53700	INSURANCES AND BONDING	1,070.25	1,324.36	1,126.32	1,350.00	223.68	19.86%
100.4700.54200	SUPPLIES-OPERATING MATERIALS	1,254.59	2,457.29	1,839.14	3,500.00	1,660.86	90.31%
100.4700.54230	SUPPLIES-GASOLINE/DIESEL FUEL	5,869.05	6,664.76	6,388.63	7,000.00	611.37	9.57%
100.4700.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	53.05	0.00	0.00	1,200.00	1,200.00	#DIV/0!
100.4700.54500	SUPPLIES-OTHER EQUIPMENT	506.48	543.98	1,000.00	1,000.00	-	0.00%
100.4700.54700	SUPPLIES-SMALL TOOLS	0.00	0.00	0.00	0.00	-	#DIV/0!
100.4700.54800	SUPPLIES-UNIFORMS	946.81	1,187.62	667.49	1,050.00	382.51	57.31%
	Sub- Total Other	**15,452.92**	**19,185.96**	**19,122.80**	**27,800.00**	**8,677.20**	**45.38%**

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Total- 4700 Cemetery	**107,356.21**	**108,249.66**	**103,443.26**	**121,770.27**	**18,327.01**	**17.72%**
	100 General Fund						
	5130 Maintenance						
	Personal Services:						
100.5130.51200	SALARY-AFSCME	64,294.98	63,376.96	66,004.06	69,925.51	3,921.45	5.94%
100.5130.51201	SALARY-AFSCME-OVERTIME	87.46	391.75	623.58	1,030.00	406.42	65.18%
100.5130.51500	PERS	8,618.43	8,975.49	9,288.42	9,933.77	645.35	6.95%
100.5130.51600	WORKER'S COMPENSATION	779.06	108.60	1,410.39	1,419.11	8.72	0.62%
100.5130.51700	MEDICARE-CITY SHARE	888.72	878.77	918.90	1,028.85	109.95	11.97%
100.5130.51710	HOSPITALIZATION INSURANCE	15,119.78	15,494.89	15,843.13	17,755.44	1,912.31	12.07%
100.5130.51750	LIFE INSURANCE	38.40	38.40	43.20	50.00	6.80	15.74%
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	Sub-Total Personal Services	**89,826.83**	**89,264.86**	**94,131.68**	**101,142.69**	**7,011.01**	**7.45%**
	Other						
100.5130.53114	UTILITIES-TELEPHONE	486.57	485.91	572.85	700.00	127.15	22.20%
100.5130.53115	UTILITIES-CABLE	50.00	50.00	70.83	50.00	(20.83)	-29.41%
100.5130.53250	RENTS AND LEASES	1,055.34	1,048.84	1,308.84	1,500.00	191.16	14.61%
100.5130.53300	SERV.FEES-PROFESSIONAL	0.00	0.00	0.00	600.00	600.00	#DIV/0!
100.5130.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	500.00	500.00	#DIV/0!
100.5130.53520	CNT.MAINT-EQUIPMENT	0.00	0.00	0.00	200.00	200.00	#DIV/0!
100.5130.53610	CNT.MAINT-BUILDINGS & STRUCTURES	83.00	362.44	333.00	500.00	167.00	50.15%
100.5130.54200	SUPPLIES-OPERATING MATERIALS	2,655.62	4,888.34	5,247.46	6,000.00	752.54	14.34%
100.5130.54230	SUPPLIES-GASOLINE/DIESEL FUEL	2,318.45	3,050.15	2,843.03	3,800.00	956.97	33.66%
100.5130.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	125.00	0.00	0.00	750.00	750.00	#DIV/0!
100.5130.54500	SUPPLIES-OTHER EQUIPMENT	0.00	232.94	0.00	250.00	250.00	#DIV/0!
100.5130.54700	SUPPLIES-SMALL TOOLS	168.50	995.01	1,077.65	1,000.00	(77.65)	-7.21%
100.5130.54800	SUPPLIES-UNIFORMS	821.26	593.61	745.01	1,260.00	514.99	69.13%
100.5130.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	46.25	150.00	103.75	224.32%
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2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Sub- Total Other	**7,763.74**	**11,707.24**	**12,244.92**	**17,260.00**	**5,015.08**	**40.96%**
	Total- 5130 Maintenance	**97,590.57**	**100,972.10**	**106,376.60**	**118,402.69**	**12,026.09**	**11.31%**
	100 General Fund						
	9800 Reimbursement						
	Other:						
100.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	56,362.76	55,326.64	56,575.76	35,110.00	(21,465.76)	-37.94%
100.9800.59130	REIMB.-SHARED LABOR EXPENSES-TWP	10,000.00	10,000.00	10,000.00	10,000.00	-	0.00%
	Sub- Total Other	**66,362.76**	**65,326.64**	**66,575.76**	**45,110.00**	**(21,465.76)**	**-32.24%**
	Total- 9800 Reimbursement	**66,362.76**	**65,326.64**	**66,575.76**	**45,110.00**	**(21,465.76)**	**-32.24%**
	100 General Fund						
	9900 Transfers						
	Other:						
100.9900.59401	TR-TO 101 GENERAL RES.BAL.FUND	0.00	0.00	0.00	100,000.00	100,000.00	#DIV/0!
100.9900.59450	TR-TO 200 STREET (SCMR) FUND	0.00	0.00	0.00	0.00	-	#DIV/0!
100.9900.59470	TR-TO 170 MUN.IN.TAX FUND	0.00	0.00	0.00	0.00	-	#DIV/0!
100.9900.59535	TR-TO 288 JUSTICE REINV.INCENTIVE GR.FD.	0.00	0.00	0.00	0.00	-	#DIV/0!
100.9900.59540	TR-TO 123 SPECIAL EVENTS FUND	10,970.00	10,970.00	5,775.00	15,000.00	9,225.00	159.74%
100.9900.59550	TR-TO 130 ECON.DEV.FUND	39,000.00	39,000.00	44,264.38	45,000.00	735.62	1.66%
100.9900.59555	TR-TO 295 EMPLOYEE BENEFITS FUND	3,136.00	3,993.50	0.00	3,200.00	3,200.00	#DIV/0!
100.9900.59615	TR-TO 400 CIP FUND	0.00	0.00	180,000.00	0.00	(180,000.00)	-100.00%
100.9900.59880	TR-TO 600 CENTRAL GARAGE ROTARY FUND	0.00	15,000.00	25,000.00	25,000.00	-	0.00%
	Sub- Total Other	**53,106.00**	**68,963.50**	**255,039.38**	**188,200.00**	**(66,839.38)**	**-26.21%**
	Total- 9900 Transfers	**53,106.00**	**68,963.50**	**255,039.38**	**188,200.00**	**(66,839.38)**	**-26.21%**

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
Fund: 100	GENERAL FUND	6,510,133.96	6,690,947.89	7,497,476.04	8,715,287.01		
	101 General Reserve Balance Fund						
	1900 General Government						
	Other:						
101.1900.53380	SERV. FEES - NUISANCE MAINT.	0.00	0.00	0.00	0.00	-	#DIV/0!
101.1900.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	0.00	0.00	-	#DIV/0!
Fund: 101	GENERAL RESERVE BALANCE FUND	0.00	0.00	0.00	0.00		
	101 Special Events Fund						
	1900 General Government						
	Other:						
123.1900.53400	CONTRACT SERVICES	10,970.00	6,934.00	10,000.00	15,000.00	5,000.00	50.00%
Fund: 123	SPECIAL EVENTS FUND	10,970.00	6,934.00	10,000.00	15,000.00		
	130 Economic Development Fund						
	3500 Economic Development						
	Other:						
130.3500.53300	SERV.FEES-PROFESSIONAL	39,000.00	39,000.00	45,000.00	45,000.00	-	0.00%
130.3500.56300	TAXES AND ASSESSMENTS	15,314.38	0.00	0.00	0.00	-	#DIV/0!
130.3500.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	-	#DIV/0!
Fund: 130	ECONOMIC DEVELOPMENT FUND	54,314.38	39,000.00	45,000.00	45,000.00		
	147 Unclaimed Monies Fund						
	9900 Transfers						
	Other:						
147.9400.56000	MISCELLANEOUS OPERATING COSTS	0.00	61.00	292.74	500.00	207.26	70.80%
147.9900.59400	TR-TO 100 GENERAL FUND	1,777.85	1,227.44	918.12	2,000.00	1,081.88	117.84%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
Fund: 147	UNCLAIMED MONIES FUND	1,777.85	1,288.44	1,210.86	2,500.00		
	170 Municipal Income Tax Fund						
	1510 Income Tax						
	Personal Services:						
170.1510.51100	SALARY-NON BARGAINING	66,323.57	81,551.73	64,792.00	66,501.76	1,709.76	2.64%
170.1510.51101	SALARY-NON BARG-OVERTIME	0.00	911.62	20.55	0.00	(20.55)	-100.00%
170.1510.51190	SALARY-SEASONAL	946.48	0.00	0.00	0.00	-	#DIV/0!
170.1510.51500	PERS	9,080.18	11,207.77	9,052.92	9,310.25	257.33	2.84%
170.1510.51600	WORKER'S COMPENSATION	824.40	113.47	1,823.86	1,330.04	(493.82)	-27.08%
170.1510.51700	MEDICARE-CITY SHARE	926.92	1,134.44	886.25	964.28	78.03	8.80%
170.1510.51710	HOSPITALIZATION INSURANCE	13,607.66	22,078.24	14,260.97	19,728.24	5,467.27	38.34%
170.1510.51750	LIFE INSURANCE	57.60	81.60	64.80	70.00	5.20	8.02%
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	Sub-Total Personal Services	**91,766.81**	**117,078.87**	**90,901.35**	**97,904.56**	**7,003.21**	**7.70%**
	Other						
170.1510.52000	TRAVEL,TRAINING AND EDUCATION	140.00	40.00	281.00	350.00	69.00	24.56%
170.1510.52010	MEMBERSHIPS AND DUES	80.00	0.00	0.00	40.00	40.00	#DIV/0!
170.1510.53114	UTILITIES-TELEPHONE	142.68	142.68	142.68	144.00	1.32	0.93%
170.1510.53210	SERV.CNT.-COMPUTER SOFTWARE	8,490.80	15,169.90	14,505.15	11,000.00	(3,505.15)	-24.16%
170.1510.53300	SERV.FEES-PROFESSIONAL	2,616.62	1,234.00	2,247.70	3,150.00	902.30	40.14%
170.1510.53421	3% RETAINER FEE	0.00	61,672.73	176,587.70	180,000.00	3,412.30	1.93%
170.1510.53520	CNT.MAINT-EQUIPMENT	0.00	0.00	0.00	500.00	500.00	#DIV/0!
170.1510.53800	PRINTING, FORMS AND PHOTOS	3,932.45	3,792.25	121.68	500.00	378.32	310.91%
170.1510.54100	SUPPLIES-OFFICE	802.22	585.68	0.00	500.00	500.00	#DIV/0!
170.1510.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	3,422.50	2,355.05	680.35	1,000.00	319.65	46.98%
170.1510.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	-	#DIV/0!
170.1510.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
170.1510.59010	REFUNDS-INCOME TAX	260,310.89	185,971.85	24,350.75	74,000.00	49,649.25	203.89%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Sub-Total Other	**279,938.16**	**270,964.14**	**218,917.01**	**271,184.00**	**52,266.99**	**23.88%**
	Total- 5130 Maintenance	**371,704.97**	**388,043.01**	**309,818.36**	**369,088.56**	**59,270.20**	**19.13%**
	170 Municipal Income Tax Fund						
	9900 Transfers						
	Other:						
170.9900.59410	TR-TO 100 GENERAL FUND (INC.TAX)	2,604,876.14	2,851,525.94	3,264,468.76	2,700,000.00	(564,468.76)	-17.29%
170.9900.59510	TR-TO 220 RECREATION FD.(INC.TAX)	696,689.00	731,503.56	819,893.82	692,493.50	(127,400.32)	-15.54%
170.9900.59610	TR-TO 400 CIP FUND (INC TAX)	1,529,847.91	1,535,437.04	1,757,790.88	1,570,698.82	(187,092.06)	-10.64%
	Sub-Total Other	**4,831,413.05**	**5,118,466.54**	**5,842,153.46**	**4,963,192.32**	**(878,961.14)**	**-15.05%**
Fund: 170	MUNICIPAL INCOME TAX FUND	5,203,218.02	5,506,509.55	6,151,971.82	5,332,280.88		
	180 KWH Tax Colection Fund						
	9800 Reimburse 9900 Transfers						
	Other:						
180.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	116,432.21	151,226.74	174,406.54	144,190.00	(30,216.54)	-17.33%
180.9900.59400	TR-TO 100 GENERAL FUND	130,000.00	580,176.78	391,462.30	390,000.00	(1,462.30)	-0.37%
Fund: 180	KWH TAX COLLECTION FUND (GF)	246,432.21	731,403.52	565,868.84	534,190.00		
	195 Law Library Fund						
	1800 Muni Court 9900 Transfers						
	Other:						
195.1800.53412	COUNTY-LAW LIBRARY	5,046.11	4,332.17	3,916.61	7,500.00	3,583.39	91.49%
195.9900.59400	TR-TO 100 GENERAL FUND	5,046.11	4,341.16	3,916.61	7,500.00	3,583.39	91.49%
Fund: 195	LAW LIBRARY FUND	10,092.22	8,673.33	7,833.22	15,000.00		

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	200 Street Const. Maint. & Repair Fund						
	5100 Streets						
	Personal Services:						
200.5100.51100	SALARY-NON BARGAINING	81,178.85	82,547.47	124,505.63	93,321.81	(31,183.82)	-25.05%
200.5100.51101	SALARY-NON BARG-OVERTIME	601.60	374.80	327.08	1,030.00	702.92	214.91%
200.5100.51200	SALARY-AFSCME	104,525.57	83,228.40	88,915.57	103,212.92	14,297.35	16.08%
200.5100.51201	SALARY-AFSCME-OVERTIME	3,266.17	2,038.45	1,669.30	7,210.00	5,540.70	331.92%
200.5100.51500	PERS	25,705.73	27,572.68	29,332.98	28,668.46	(664.52)	-2.27%
200.5100.51600	WORKER'S COMPENSATION	2,542.81	356.36	4,421.36	4,095.49	(325.87)	-7.37%
200.5100.51700	MEDICARE-CITY SHARE	2,920.94	2,741.91	3,252.13	2,969.23	(282.90)	-8.70%
200.5100.51710	HOSPITALIZATION INSURANCE	34,609.94	40,307.67	49,634.93	63,989.51	14,354.58	28.92%
200.5100.51750	LIFE INSURANCE	113.96	110.95	147.14	153.20	6.06	4.12%
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	Sub-Total Personal Services	**255,465.57**	**239,278.69**	**302,206.12**	**304,650.64**	**2,444.52**	**0.81%**
	Other						
200.5100.52000	TRAVEL,TRAINING AND EDUCATION	841.12	1,474.25	1,306.50	2,670.00	1,363.50	104.36%
200.5100.53110	UTILITIES-ELECTRIC	5,920.68	5,733.86	5,516.52	5,860.00	343.48	6.23%
200.5100.53111	UTILITIES-NATURAL GAS	639.60	914.26	1,068.33	1,220.00	151.67	14.20%
200.5100.53113	UTILITIES-WATER AND SEWER	239.03	252.19	452.65	630.00	177.35	39.18%
200.5100.53114	UTILITIES-TELEPHONE	1,512.52	1,513.84	1,488.15	3,170.00	1,681.85	113.02%
200.5100.53115	UTILITIES-CABLE	50.00	50.00	70.83	50.00	(20.83)	-29.41%
200.5100.53250	RENTS AND LEASES	0.00	0.00	0.00	1,000.00	1,000.00	#DIV/0!
200.5100.53300	SERV.FEES-PROFESSIONAL	8,988.77	2,787.79	590.31	11,000.00	10,409.69	1763.43%
200.5100.53510	CNT.MAINT-VEHICLES	0.00	0.00	1,120.00	5,500.00	4,380.00	391.07%
200.5100.53520	CNT.MAINT-EQUIPMENT	825.00	825.00	825.00	2,350.00	1,525.00	184.85%
200.5100.53610	CNT.MAINT-BUILDINGS & STRUCTURES	2,654.62	3,247.61	1,705.00	5,670.00	3,965.00	232.55%
200.5100.53630	CNT.MAINT-ROAD STRIPING	0.00	0.00	0.00	2,500.00	2,500.00	#DIV/0!
200.5100.53700	INSURANCES AND BONDING	4,548.90	5,183.27	6,388.75	5,200.00	(1,188.75)	-18.61%
200.5100.53710	INSURANCES-CLAIMS DEDUCTIBLE	0.00	0.00	0.00	0.00	-	#DIV/0!

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
200.5100.54100	SUPPLIES-OFFICE	331.17	187.62	495.10	640.00	144.90	29.27%
200.5100.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	0.00	0.00	0.00	100.00	100.00	#DIV/0!
200.5100.54200	SUPPLIES-OPERATING MATERIALS	43,478.03	57,345.19	53,321.84	62,300.00	8,978.16	16.84%
200.5100.54230	SUPPLIES-GASOLINE/DIESEL FUEL	16,431.88	28,809.82	24,343.06	32,800.00	8,456.94	34.74%
200.5100.54250	SUPPLIES-SIGNS & SIGNALS	10,942.75	12,390.38	8,391.78	15,000.00	6,608.22	78.75%
200.5100.54260	SUPPLIES-ICE & SNOW CONTROL	2,959.32	0.00	5,000.00	10,000.00	5,000.00	100.00%
200.5100.54270	SUPPLIES-STREET MATERIALS	0.00	1,129.31	741.28	8,700.00	7,958.72	1073.65%
200.5100.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	0.00	-	#DIV/0!
200.5100.54500	SUPPLIES-OTHER EQUIPMENT	0.00	1,710.00	0.00	2,500.00	2,500.00	#DIV/0!
200.5100.54700	SUPPLIES-SMALL TOOLS	562.62	1,422.46	808.63	2,000.00	1,191.37	147.33%
200.5100.54800	SUPPLIES-UNIFORMS	1,312.93	993.51	1,162.10	1,765.00	602.90	51.88%
200.5100.56000	MISCELLANEOUS OPERATING COSTS	1,491.51	890.06	200.25	1,350.00	1,149.75	574.16%
200.5100.57000	MACHINERY AND EQUIPMENT	0.00	44.33	1,041.32	900.00	(141.32)	-13.57%
200.5100.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	-	#DIV/0!
200.5100.59130	REIMB.-SHARED LABOR EXPENSES	20,459.00	24,203.00	21,494.00	25,000.00	3,506.00	16.31%
	Sub- Total Other	**124,189.45**	**151,107.75**	**137,531.40**	**209,875.00**	**72,343.60**	**52.60%**
	Total- 5100 Streets	**379,655.02**	**390,386.44**	**439,737.52**	**514,525.64**	**74,788.12**	**17.01%**

200 Street Const. Maint. & Repair Fund

5110 Snow Plowing

Personal Services:

200.5110.51200	SALARY-AFSCME	7,835.36	10,328.32	4,290.26	17,510.00	13,219.74	308.13%
200.5110.51201	SALARY-AFSCME-OVERTIME	11,333.85	12,644.38	1,683.29	20,600.00	18,916.71	1123.79%
	Sub-Total Personal Services	**19,169.21**	**22,972.70**	**5,973.55**	**38,110.00**	**32,136.45**	**537.98%**

Other

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
200.5110.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	0.00	500.00	500.00	#DIV/0!
200.5110.53300	SERV.FEES-PROFESSIONAL	8,629.50	5,894.50	0.00	18,000.00	18,000.00	#DIV/0!
200.5110.54200	SUPPLIES-OPERATING MATERIALS	0.00	0.00	0.00	4,100.00	4,100.00	#DIV/0!
200.5110.54260	SUPPLIES-ICE & SNOW CONTROL	6,959.92	29,741.78	2,899.17	37,450.00	34,550.83	1191.75%
200.5110.54270	SUPPLIES-STREET MATERIALS - SERVICE/ICE & SNOW REMOVAL	0.00	0.00	0.00	0.00	-	#DIV/0!
200.5110.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	1,873.00	1,810.90	2,157.49	2,400.00	242.51	11.24%
200.5110.54500	SUPPLIES-OTHER EQUIPMENT	1,411.92	4,481.25	1,130.17	6,500.00	5,369.83	475.13%
200.5110.59130	REIMB.-SHARED LABOR EXPENSES	1,331.00	12,497.00	908.00	7,000.00	6,092.00	670.93%
	Sub- Total Other	**20,205.34**	**54,425.43**	**7,094.83**	**75,950.00**	**68,855.17**	**970.50%**
	Total- 5110 Snow Plowing	**39,374.55**	**77,398.13**	**13,068.38**	**114,060.00**	**100,991.62**	**772.79%**

200 Street Const. Maint. & Repair Fund

5120 Storm Damage

Personal Services:

200.5120.51200	SALARY-AFSCME	2,439.59	8,580.35	15,808.51	10,300.00	(5,508.51)	-34.85%
200.5120.51201	SALARY-AFSCME-OVERTIME	89.65	164.79	43.17	1,545.00	1,501.83	3478.87%
	Sub-Total Personal Services	**2,529.24**	**8,745.14**	**15,851.68**	**11,845.00**	**(4,006.68)**	**-25.28%**

Other

200.5120.53300	SERV.FEES-PROFESSIONAL	3,000.00	0.00	10,000.00	10,000.00	-	0.00%
200.5120.54200	SUPPLIES-OPERATING MATERIALS	0.00	1,584.08	3,959.03	5,000.00	1,040.97	26.29%
200.5120.59130	REIMB.-SHARED LABOR EXPENSES	0.00	0.00	529.00	500.00	(29.00)	-5.48%
	Sub- Total Other	**3,000.00**	**1,584.08**	**14,488.03**	**15,500.00**	**1,011.97**	**6.98%**
	Total- 5120 Storm Damage	**5,529.24**	**10,329.22**	**30,339.71**	**27,345.00**	**(2,994.71)**	**-9.87%**

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
Fund: 200	STREET CONST.MAINT.&REPAIR FD	424,558.81	478,113.79	483,145.61	655,930.64		
	201 State Highway Improvement Fund						
	5100 Streets						
	Other:						
201.5100.53300	SERV.FEES-PROFESSIONAL	23,350.00	17,800.00	21,299.25	30,000.00	8,700.75	40.85%
201.5100.54200	SUPPLIES-OPERATING MATERIALS	0.00	0.00	0.00	32,200.00	32,200.00	#DIV/0!
201.5100.54270	SUPPLIES-STREET MATERIALS	2,933.88	3,896.91	3,396.65	6,000.00	2,603.35	76.64%
Fund: 201	STATE HIGHWAY IMPROVEMENT FUND	26,283.88	21,696.91	24,695.90	68,200.00		
	202 Muni. (50%) Motor Veh. Lic TAS Fund						
	5100 Streets						
	Other:						
202.5100.53300	SERV.FEES-PROFESSIONAL	0.00	0.00	0.00	25,000.00	25,000.00	#DIV/0!
Fund: 202	MUNI.(50%)MOTOR VEH.LIC.TAS FD	0.00	0.00	0.00	25,000.00		
	203 Muni. (100%) Motor Veh. Lic TAS Fund						
	5100 Streets						
	Other:						
203.5100.53630	CNT.MAINT-ROAD STRIPING	0.00	116,434.68	127,556.53	10,000.00	(117,556.53)	-92.16%
203.5100.54270	SUPPLIES-STREET MATERIALS	12,524.27	20,919.07	5,150.70	34,000.00	28,849.30	560.10%
203.5100.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	2,731.17	5,474.88	9,370.00	10,000.00	630.00	6.72%
203.9900.59540	TR-TO 310 SA BOND RETIREMENT FUND	0.00	0.00	0.00	0.00	-	#DIV/0!
Fund: 203	MUNI.(100%)MOTOR VEH.LIC.TASFD	15,255.44	142,828.63	142,077.23	54,000.00		

204 Co. Veh Lic Permissive Tax Fund

5100 Streets

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Other:						
204.5100.54260	SUPPLIES-ICE & SNOW CONTROL	0.00	15,071.07	0.00	8,000.00	8,000.00	#DIV/0!
204.5100.54270	SUPPLIES-STREET MATERIALS	2,000.00	2,992.86	0.00	4,000.00	4,000.00	#DIV/0!
Fund: 204	CO VEH LIC PERMISSIVE TAX FUND	2,000.00	18,063.93	0.00	12,000.00		
	210 EMS Transport Service Fund						
	2200 Fire						
	Other:						
210.2200.52000	TRAVEL,TRAINING AND EDUCATION	7,212.05	7,824.24	16,197.08	19,500.00	3,302.92	20.39%
210.2200.53300	SERV.FEES-PROFESSIONAL	45,780.59	45,559.86	49,073.46	64,150.00	15,076.54	30.72%
210.2200.53430	CNT.-TOWNSHIPS-EMS REVENUES	55,563.03	48,062.55	56,221.26	55,000.00	(1,221.26)	-2.17%
210.2200.53510	CNT.MAINT-VEHICLES	465.00	0.00	560.58	5,000.00	4,439.42	791.93%
210.2200.53520	CNT.MAINT-EQUIPMENT	10,805.16	8,417.70	12,310.07	19,500.00	7,189.93	58.41%
210.2200.54200	SUPPLIES-OPERATING MATERIALS	29,325.32	37,765.03	40,509.31	47,850.00	7,340.69	18.12%
210.2200.54225	SUPPLIES-EMS DURABLE EQUIPMENT	4,085.04	2,633.39	658.08	6,500.00	5,841.92	887.72%
210.2200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	1,244.23	130.94	202.18	4,000.00	3,797.82	1878.44%
210.2200.57000	MACHINERY AND EQUIPMENT	4,956.43	6,700.00	6,951.34	8,500.00	1,548.66	22.28%
210.2200.59000	REFUNDS-MISCELLANEOUS	804.73	0.00	0.00	500.00	500.00	#DIV/0!
	Sub-Total Other	**160,241.58**	**157,093.71**	**182,683.36**	**230,500.00**	**47,816.64**	**26.17%**
	210 EMS Transport Service Fund						
	9800 Reimburse 9900 Transfers						
	Other:						
210.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	205,000.00	205,000.00	205,000.00	205,000.00	-	0.00%
210.9900.59620	TR-TO 242 FIRE EQUIP.FUND	31,680.00	30,240.00	31,680.00	30,240.00	(1,440.00)	-4.55%
	Sub-Total Other	**236,680.00**	**235,240.00**	**236,680.00**	**235,240.00**	**(1,440.00)**	**-0.61%**
Fund: 210	EMS TRANSPORT SERVICE FUND	396,921.58	392,333.71	419,363.36	465,740.00		

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	220 Recreation Fund						
	4100 Parks/Admin						
	Personal Services:						
220.4100.51100	SALARY-NON BARGAINING	89,218.50	87,766.39	134,606.12	139,071.64	4,465.52	3.32%
220.4100.51500	PERS	12,019.18	12,267.41	12,667.98	13,065.59	397.61	3.14%
220.4100.51600	WORKER'S COMPENSATION	1,081.26	150.49	1,941.14	2,781.43	840.29	43.29%
220.4100.51700	MEDICARE-CITY SHARE	1,224.00	1,197.39	1,874.60	2,016.54	141.94	7.57%
220.4100.51710	HOSPITALIZATION INSURANCE	22,075.94	22,641.80	23,165.16	29,592.36	6,427.20	27.75%
220.4100.51750	LIFE INSURANCE	57.60	57.60	64.80	70.00	5.20	8.02%
	Sub-Total Personal Services	**125,676.48**	**124,081.08**	**174,319.80**	**186,597.56**	**12,277.76**	**7.04%**
	Other						
220.4100.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	0.00	500.00	500.00	#DIV/0!
220.4100.52010	MEMBERSHIPS AND DUES	0.00	0.00	0.00	500.00	500.00	#DIV/0!
220.4100.53114	UTILITIES-TELEPHONE	1,455.64	1,314.56	470.98	1,600.00	1,129.02	239.72%
220.4100.53115	UTILITIES-CABLE	300.00	300.00	300.00	300.00	-	0.00%
220.4100.53300	SERV.FEES-PROFESSIONAL	1,000.00	1,000.00	1,500.00	2,000.00	500.00	33.33%
220.4100.53700	INSURANCES AND BONDING	73.50	80.94	85.57	100.00	14.43	16.86%
220.4100.54100	SUPPLIES-OFFICE	0.00	0.00	0.00	350.00	350.00	#DIV/0!
220.4100.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	19.50	0.57	73.20	150.00	76.80	104.92%
220.4100.54200	SUPPLIES-OPERATING MATERIALS	380.76	357.75	224.68	200.00	(24.68)	-10.98%
220.4100.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	0.00	-	#DIV/0!
220.4100.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	0.00	0.00	-	#DIV/0!
220.4100.56900	UNDEFINED CONTINGENCIES	0.00	0.00	0.00	2,000.00	2,000.00	#DIV/0!
220.4100.57000	MACHINERY AND EQUIPMENT	1,500.00	0.00	0.00	500.00	500.00	#DIV/0!
	Sub- Total Other	**4,729.40**	**3,053.82**	**2,654.43**	**8,200.00**	**5,545.57**	**208.92%**
	Total- 4100 Parks/Admin	**130,405.88**	**127,134.90**	**176,974.23**	**194,797.56**	**17,823.33**	**10.07%**

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	220 Recreation Fund						
	4200 Golf						
	Personal Services:						
220.4200.51100	SALARY-NON BARGAINING	123,664.96	131,454.15	240,887.46	204,311.58	(36,575.88)	-15.18%
220.4200.51191	SALARY-SEASONAL-OVERTIME	0.00	0.00	1,734.96	0.00	(1,734.96)	-100.00%
220.4200.51200	SALARY-AFSCME	0.00	13,665.60	2,176.00	0.00	(2,176.00)	-100.00%
220.4200.51201	SALARY-AFSCME-OVERTIME	0.00	709.56	11,128.20	0.00	(11,128.20)	-100.00%
220.4200.51500	PERS	16,906.37	19,594.94	32,220.44	28,603.62	(3,616.82)	-11.23%
220.4200.51600	WORKER'S COMPENSATION	1,496.95	208.60	3,225.32	4,086.23	860.91	26.69%
220.4200.51700	MEDICARE-CITY SHARE	1,763.30	2,079.08	3,659.28	2,962.52	(696.76)	-19.04%
220.4200.51710	HOSPITALIZATION INSURANCE	15,069.18	18,872.34	25,590.64	19,728.24	(5,862.40)	-22.91%
220.4200.51750	LIFE INSURANCE	57.60	67.20	118.80	1,003.10	884.30	744.36%
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	Sub-Total Personal Services	**158,958.36**	**186,651.47**	**320,741.10**	**260,695.29**	**(60,045.81)**	**-18.72%**
	Other						
220.4200.52000	TRAVEL,TRAINING AND EDUCATION	226.44	145.00	1,349.77	2,800.00	1,450.23	107.44%
220.4200.52010	MEMBERSHIPS AND DUES	0.00	0.00	90.00	500.00	410.00	455.56%
220.4200.53110	UTILITIES-ELECTRIC	4,623.32	6,833.26	5,984.55	7,200.00	1,215.45	20.31%
220.4200.53113	UTILITIES-WATER AND SEWER	1,212.15	1,531.96	2,223.47	2,000.00	(223.47)	-10.05%
220.4200.53114	UTILITIES-TELEPHONE	3,031.66	2,819.96	3,915.24	4,400.00	484.76	12.38%
220.4200.53300	SERV.FEES-PROFESSIONAL	3,317.52	3,581.74	4,925.00	12,000.00	7,075.00	143.65%
220.4200.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	-	#DIV/0!
220.4200.53520	CNT.MAINT-EQUIPMENT	0.00	1,030.97	1,682.79	2,000.00	317.21	18.85%
220.4200.53600	CNT.MAINT-CITY PROPERTY	1,350.00	1,145.09	415.00	6,500.00	6,085.00	1466.27%
220.4200.53700	INSURANCES AND BONDING	1,046.52	1,205.61	1,246.40	1,250.00	3.60	0.29%
220.4200.53800	PRINTING, FORMS AND PHOTOS	73.48	125.37	550.00	1,000.00	450.00	81.82%
220.4200.53900	BANK SERVICING CHARGES	7,807.22	8,486.04	9,340.06	10,000.00	659.94	7.07%
220.4200.54200	SUPPLIES-OPERATING MATERIALS	14,309.83	26,800.85	21,833.37	32,000.00	10,166.63	46.56%
220.4200.54210	SUPPLIES-CONCESSIONS-GENERAL	13,009.22	18,631.80	19,400.70	21,000.00	1,599.30	8.24%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
220.4200.54211	SUPPLIES-GOLF-RETAIL	3,979.61	3,109.30	5,340.55	5,000.00	(340.55)	-6.38%
220.4200.54215	SUPPLIES-CONCESSIONS-BEER	11,226.02	13,373.82	18,291.34	17,700.00	(591.34)	-3.23%
220.4200.54230	SUPPLIES-GASOLINE/DIESEL FUEL	7,774.93	11,299.95	13,115.24	12,000.00	(1,115.24)	-8.50%
220.4200.54240	SUPPLIES-CHEMICALS	17,435.84	17,429.28	22,132.64	27,000.00	4,867.36	21.99%
220.4200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	312.44	5,827.41	1,145.67	1,800.00	654.33	57.11%
220.4200.54500	SUPPLIES-OTHER EQUIPMENT	1,592.67	1,884.02	1,791.83	2,000.00	208.17	11.62%
220.4200.54800	SUPPLIES-UNIFORMS	331.15	334.46	431.56	550.00	118.44	27.44%
220.4200.56100	STATE SALES TAX - GOLF	0.00	0.00	5,038.23	5,000.00	(38.23)	-0.76%
220.4200.57000	MACHINERY AND EQUIPMENT	16,226.51	15,751.81	21,141.21	44,500.00	23,358.79	110.49%
220.4200.57200	BUILDINGS AND IMPROVEMENTS	5,000.00	0.00	0.00	23,000.00	23,000.00	#DIV/0!
220.4200.59000	REFUNDS-MISCELLANEOUS	5,091.00	0.00	517.00	1,000.00	483.00	93.42%
	Sub- Total Other	**118,977.53**	**141,347.70**	**161,901.62**	**242,200.00**	**80,298.38**	**49.60%**
	Total- 4200 Golf	**277,935.89**	**327,999.17**	**482,642.72**	**502,895.29**	**20,252.57**	**4.20%**
	220 Recreation Fund						
	4300 Pool						
	Personal Services:						
220.4300.51190	SALARY-SEASONAL	91,732.74	92,145.97	106,747.80	108,150.00	1,402.20	1.31%
220.4300.51500	PERS	12,770.66	12,864.69	14,960.11	15,141.00	180.89	1.21%
220.4300.51600	WORKER'S COMPENSATION	1,089.22	154.75	2,038.00	2,163.00	125.00	6.13%
220.4300.51700	MEDICARE-CITY SHARE	1,330.24	1,336.15	1,547.86	1,568.18	20.32	1.31%
	Sub-Total Personal Services	**106,922.86**	**106,501.56**	**125,293.77**	**127,022.18**	**1,728.41**	**1.38%**
	Other						
220.4300.52000	TRAVEL,TRAINING AND EDUCATION	0.00	480.00	0.00	650.00	650.00	#DIV/0!
220.4300.53110	UTILITIES-ELECTRIC	9,495.81	13,213.67	17,932.38	17,000.00	(932.38)	-5.20%
220.4300.53111	UTILITIES-NATURAL GAS	3,871.79	11,014.99	16,960.16	13,000.00	(3,960.16)	-23.35%
220.4300.53113	UTILITIES-WATER AND SEWER	5,059.36	8,992.70	7,510.87	7,500.00	(10.87)	-0.14%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
220.4300.53114	UTILITIES-TELEPHONE	990.63	2,515.10	1,889.19	2,300.00	410.81	21.75%
220.4300.53300	SERV.FEES-PROFESSIONAL	655.00	938.00	1,000.00	1,700.00	700.00	70.00%
220.4300.53520	CNT.MAINT-EQUIPMENT	0.00	0.00	0.00	1,000.00	1,000.00	#DIV/0!
220.4300.53610	CNT.MAINT-BUILDINGS & STRUCTURES	1,000.00	0.00	0.00	0.00	-	#DIV/0!
220.4300.53700	INSURANCES AND BONDING	30.73	33.85	128.52	100.00	(28.52)	-22.19%
220.4300.53900	BANK SERVICING CHARGES	0.00	0.00	1,327.61	2,000.00	672.39	50.65%
220.4300.54200	SUPPLIES-OPERATING MATERIALS	23,101.35	23,760.09	9,076.79	11,000.00	1,923.21	21.19%
220.4300.54210	SUPPLIES-CONCESSIONS - POOL	0.00	0.00	19,425.05	21,500.00	2,074.95	10.68%
220.4300.54240	SUPPLIES-CHEMICALS	8,668.53	12,160.47	11,809.05	13,500.00	1,690.95	14.32%
220.4300.56100	STATE SALES TAX - POOL	0.00	0.00	1,739.92	2,000.00	260.08	14.95%
220.4300.57000	MACHINERY AND EQUIPMENT	12,419.89	0.00	0.00	0.00	-	#DIV/0!
220.4300.59000	REFUNDS-MISCELLANEOUS	500.00	800.00	1,000.00	300.00	(700.00)	-70.00%
	Sub- Total Other	**65,793.09**	**73,908.87**	**89,799.54**	**93,550.00**	**3,750.46**	**4.18%**
	Total- 4300 Pool	**172,715.95**	**180,410.43**	**215,093.31**	**220,572.18**	**5,478.86**	**2.55%**
	220 Recreation Fund						
	4400 Parks/Rec						
	Personal Services:						
220.4400.51100	SALARY-NON BARGAINING	0.00	0.00	8,359.20	15,733.79	7,374.59	88.22%
220.4400.51101	SALARY-NON BARGAINING-OVERTIME	0.00	0.00	0.00	0.00	-	#DIV/0!
220.4400.51190	SALARY-SEASONAL	33,075.10	37,177.65	50,757.77	30,900.00	(19,857.77)	-39.12%
220.4400.51191	SALARY-SEASONAL-OVERTIME	35.28	0.00	340.20	515.00	174.80	51.38%
220.4400.51200	SALARY-AFSCME	168,528.99	139,111.16	153,004.87	155,589.84	2,584.97	1.69%
220.4400.51201	SALARY-AFSCME-OVERTIME	5,931.28	7,604.53	5,164.47	12,360.00	7,195.53	139.33%
220.4400.51500	PERS	24,829.37	25,589.23	30,086.30	30,113.81	27.51	0.09%
220.4400.51600	WORKER'S COMPENSATION	2,507.02	350.13	4,067.18	4,301.97	234.79	5.77%
220.4400.51700	MEDICARE-CITY SHARE	2,844.50	2,543.03	3,029.91	3,118.93	89.02	2.94%
220.4400.51710	HOSPITALIZATION INSURANCE	51,906.91	38,316.19	38,030.38	49,320.60	11,290.22	29.69%
220.4400.51750	LIFE INSURANCE	108.80	99.24	129.60	173.80	44.20	34.10%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
220.4400.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub-Total Personal Services	**289,767.25**	**250,791.16**	**292,969.88**	**302,127.74**	**9,157.86**	**3.13%**
	Other						
220.4400.52000	TRAVEL,TRAINING AND EDUCATION	255.00	87.50	307.50	400.00	92.50	30.08%
220.4400.53110	UTILITIES-ELECTRIC	21,153.57	23,782.52	23,367.06	22,500.00	(867.06)	-3.71%
220.4400.53111	UTILITIES-NATURAL GAS	1,662.76	2,779.42	2,724.05	3,200.00	475.95	17.47%
220.4400.53113	UTILITIES-WATER AND SEWER	2,356.98	2,480.34	2,492.58	4,000.00	1,507.42	60.48%
220.4400.53114	UTILITIES-TELEPHONE	769.10	591.03	695.49	1,500.00	804.51	115.68%
220.4400.53300	SERV.FEES-PROFESSIONAL	2,463.00	3,120.00	4,260.00	4,000.00	(260.00)	-6.10%
220.4400.53400	CONTRACT SERVICES	1,125.00	8,871.33	8,839.96	10,000.00	1,160.04	13.12%
220.4400.53450	CNT.-REFEREES & UMPIRES	1,775.00	1,649.00	1,110.00	3,500.00	2,390.00	215.32%
220.4400.53451	CNT.-INSTRUCTORS & SUBSIDIES	3,500.00	5,900.00	4,750.00	5,000.00	250.00	5.26%
220.4400.53510	CNT.MAINT-VEHICLES	700.00	0.00	0.00	0.00	-	#DIV/0!
220.4400.53520	CNT.MAINT-EQUIPMENT	749.87	2,681.36	0.00	2,000.00	2,000.00	#DIV/0!
220.4400.53700	INSURANCES AND BONDING	13,479.79	15,993.05	19,902.44	16,000.00	(3,902.44)	-19.61%
220.4400.53900	BANK SERVICING CHARGES	786.98	1,467.31	1,613.56	1,400.00	(213.56)	-13.24%
220.4400.54200	SUPPLIES-OPERATING MATERIALS	63,052.81	71,084.37	73,583.21	81,000.00	7,416.79	10.08%
220.4400.54230	SUPPLIES-GASOLINE/DIESEL FUEL	14,156.16	18,890.07	15,774.34	16,000.00	225.66	1.43%
220.4400.54240	SUPPLIES-CHEMICALS	1,440.00	1,404.82	0.00	1,500.00	1,500.00	#DIV/0!
220.4400.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	961.02	1,967.27	1,499.27	2,500.00	1,000.73	66.75%
220.4400.54500	SUPPLIES-OTHER EQUIPMENT	602.48	3,316.01	3,494.81	3,000.00	(494.81)	-14.16%
220.4400.54800	SUPPLIES-UNIFORMS	1,367.74	1,458.34	1,826.86	2,500.00	673.14	36.85%
220.4400.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	0.00	180.00	180.00	#DIV/0!
220.4400.57000	MACHINERY AND EQUIPMENT	11,759.98	4,946.44	34,831.40	4,000.00	(30,831.40)	-88.52%
220.4400.57200	BUILDINGS AND IMPROVEMENTS	2,256.30	1,521.00	5,000.00	75,000.00	70,000.00	1400.00%
220.4400.59000	REFUNDS-MISCELLANEOUS	10,515.00	12,290.00	12,695.00	12,500.00	(195.00)	-1.54%
	Sub- Total Other	**127,103.13**	**144,569.04**	**218,767.53**	**226,080.00**	**7,312.47**	**3.34%**

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Total- 4400 Parks/Rec	**127,872.23**	**145,160.07**	**511,737.41**	**227,580.00**	**(284,157.41)**	**-55.53%**
Fund: 220	RECREATION FUND	1,027,713.51	1,072,616.84	1,386,447.67	1,492,072.77		

221 Napoleon Aquatic Center Fund

4300 Pool

Personal Services:

221.4300.51100	SALARY-NON BARGAINING	0.00	0.00	8,677.80	15,271.03	6,593.23	75.98%
221.4300.51500	PERS	0.00	0.00	1,016.84	2,137.94	1,121.10	110.25%
221.4300.51600	WORKER'S COMPENSATION	0.00	0.00	0.00	305.42	305.42	#DIV/0!
221.4300.51700	MEDICARE-CITY SHARE	0.00	0.00	121.61	221.43	99.82	82.08%
	Sub-Total Personal Services	**0.00**	**0.00**	**9,816.25**	**17,935.82**	**8,119.57**	**82.72%**

Other

221.4300.53310	SERVICE FEES-ENG & DESIGN	46,727.26	0.00	0.00	0.00	-	#DIV/0!
221.4300.53361	SERVICE FEES-BOND COUNSEL	0.00	0.00	0.00	0.00	-	#DIV/0!
221.4300.53365	SERV.FEES-BOND ISSUANCE COSTS	107,607.88	299.00	299.00	300.00	1.00	0.33%
221.4300.53410	COUNTY-AUDITOR FEES-AQUATIC CENTER	0.00	0.00	6,767.34	7,000.00	232.66	3.44%
221.4300.56000	MISCELLANEOUS OPERATING COSTS	6,755.02	6,746.69	0.00	0.00	-	#DIV/0!
221.4300.57000	MACHINERY AND EQUIPMENT	3,654.87	77,656.64	24,934.13	16,000.00	(8,934.13)	-35.83%
221.4300.57200	BUILDINGS AND IMPROVEMENTS	2,565,293.53	37,593.52	385.00	5,000.00	4,615.00	1198.70%
221.4300.58000	PRINCIPAL PAYMENT-BONDS GO	180,000.00	170,000.00	0.00	0.00	-	#DIV/0!
221.4300.58050	PRINCIPAL PAYMENT-BONDS-REVENUE	0.00	0.00	0.00	0.00	-	#DIV/0!
221.4300.58100	PRINCIPAL PAYMENT-NOTES-GO	3,500,000.00	0.00	0.00	0.00	-	#DIV/0!
221.4300.58500	INTEREST PAYMENT-BONDS-GO	50,688.67	60,240.00	0.00	0.00	-	#DIV/0!
221.4300.58550	INTEREST PAYMENT-BONDS-REVENUE	0.00	0.00	0.00	0.00	-	#DIV/0!
221.4300.58600	INTEREST PAYMENT-NOTES-GO	42,587.40	0.00	0.00	0.00	-	#DIV/0!
221.4300.59300	TRANSFERS-TO ALL FUNDS	0.00	0.00	344,140.00	349,140.00	5,000.00	1.45%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
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	Sub- Other	**6,503,314.63**	**352,535.85**	**376,525.47**	**377,440.00**	**914.53**	**0.24%**
Fund: 221	NAPOLEON AQUATIC CENTER	6,503,314.63	352,535.85	386,341.72	395,375.82		
	222 Napoleon Aquatic Center Reserve Fund						
	8300 Rev. Runds Debt Services						
	Other:						
222.8300.53361	SERVICE FEES-BOND COUNSEL	0.00	0.00	0.00	0.00	-	#DIV/0!
222.8300.53365	SERV.FEES-BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	-	#DIV/0!
222.8300.58100	PRINCIPAL PAYMENT-NOTES	0.00	0.00	0.00	0.00	-	#DIV/0!
222.8300.58600	INTEREST PAYMENT-NOTES	0.00	0.00	0.00	0.00	-	#DIV/0!
Fund: 222	NAP AQUATIC CTR RESERVE FUND	0.00	0.00	0.00	0.00		
	223 Napoleon Aquatic Center Debt Reserve Fund						
	8300 Rev. Runds Debt Services						
	Other:						
223.8300.53361	SERVICE FEES-BOND COUNSEL	0.00	0.00	0.00	0.00	-	#DIV/0!
223.8300.53365	SERV.FEES-BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	-	#DIV/0!
223.8300.58000	PRINCIPAL PAYMENT-BONDS	0.00	0.00	175,000.00	180,000.00	5,000.00	2.86%
223.8300.58500	INTEREST PAYMENT-BONDS	0.00	0.00	55,140.00	49,900.00	(5,240.00)	-9.50%
Fund: 223	NAP AQUATIC CTR DEBT RES FUND	0.00	0.00	230,140.00	229,900.00		
	224 Shelter House Facility Repair Fund						
	4400 Parks/Rec						
	Other:						
224.4400.53300	SERVICE FEES-PROFESSIONAL	0.00	0.00	3,395.00	0.00	(3,395.00)	-100.00%
224.4400.53400	CONTRACT SERVICES	0.00	0.00	0.00	0.00	-	#DIV/0!
224.4400.53500	CONTRACT MAINTENANCE-REPAIRS	0.00	0.00	0.00	0.00	-	#DIV/0!

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
224.4400.54200	SUPPLIES-OPERATING MATERIALS	0.00	0.00	0.00	0.00	-	#DIV/0!
224.4400.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	0.00	0.00	-	#DIV/0!
Fund: 224	SHELTER HOUSE FACILITY REPAIR	0.00	0.00	3,395.00	0.00		
	227 Cemetery Trust Fund						
	4700 Cemetery						
	Other:						
227.4700.54200	SUPPLIES-OPERATING MATERIALS	4,624.46	3,433.74	5,954.87	6,500.00	545.13	9.15%
227.4700.57000	MACHINERY AND EQUIPMENT	0.00	9,568.00	0.00	0.00	-	#DIV/0!
227.4700.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
Fund: 227	CEMETERY TRUST FUND	4,624.46	13,001.74	5,954.87	6,500.00		
	231 Court 2023 Tech Grant Fund						
	1800 Muni. Court						
	Other:						
231.1800.57000	MACHINERY AND EQUIPMENT	0.00	0.00	18,000.00	0.00	(18,000.00)	-100.00%
Fund: 231	COURT 2023 TECH GRANT FUND	0.00	0.00	18,000.00	0.00		
	240 Hotel/Motel Tax Fund						
	3800 Tourist Bureau 9900 Transfer						
	Other:						
240.3800.53320	SERV.FEES-TOURIST BUREAU	65,423.78	57,946.38	62,561.71	50,000.00	(12,561.71)	-20.08%
240.9900.59400	TR-TO 100 GENERAL FUND	65,423.78	66,519.39	62,561.70	50,000.00	(12,561.70)	-20.08%
Fund: 240	HOTEL/MOTEL TAX FUND	130,847.56	124,465.77	125.123.41	100,000.00		
	242 Fire Equipment Fund						
	2200 Fire						
	Other:						
242.2200.57000	MACHINERY AND EQUIPMENT	148,424.68	17,239.31	105,773.07	95,400.00	(10,373.07)	-9.81%
242.2200.57200	BUILDINGS AND IMPROVEMENTS	0.00	12,373.00	0.00	0.00	-	#DIV/0!
242.2200.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	-	#DIV/0!

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
Fund: 242	FIRE EQUIPMENT FUND	148,424.68	29,612.31	105,773.07	95,400.00		
	243 Fire Loss Claims Fund						
	1900 General Gov.						
	Other:						
243.1900.59030	REFUNDS-FIRE LOSS CLAIMS	45,000.00	0.00	94,771.52	21,000.00	(73,771.52)	-77.84%
Fund: 243	FIRE LOSS CLAIMS FUND	45,000.00	0.00	94,771.52	21,000.00		
	250 Local Corona Virus Relief Fund						
	1300 City Manager/Admin						
	Other:						
250.1300.57000	MACHINERY AND EQUIPMENT	25,214.82	0.00	0.00	0.00	-	#DIV/0!
250.1300.59001	REIMBURSEMENT - FED. GRANTS - COVID 19 EXPENSES	0.00	0.00	0.00	0.00	-	#DIV/0!
Fund: 250	LOCAL CORONAVIRUS RELIEF FUND	25,214.82	0.00	0.00	0.00		
	252 ARPA Fund						
	1900 General Government						
	Other:						
252.1300.57000	MACHINERY AND EQUIPMENT	24,397.48	284,886.63	17,133.41	0.00	(17,133.41)	-100.00%
252.1300.59001	REIMBURSEMENT - FED. GRANTS - A.R.P.A. EXPENSES	0.00	97,488.10	250,000.00	250,000.00	-	0.00%
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	Sub- Other	**24,397.48**	**382,374.73**	**267,133.41**	**250,000.00**	**(17,133.41)**	-6.41%
	252 ARPA Fund						
	1300 City Manager/Admin						
	Personal Services:						
252.1900.51100	SALARY - 1ST RESPONDER RETENTION GRANT	0.00	0.00	91,082.00	0.00	(91,082.00)	-100.00%
252.1900.51500	PERS	0.00	0.00	1,940.24	0.00	(1,940.24)	-100.00%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
252.1900.51530	POLICE PENSION	0.00	0.00	0.00	0.00	-	#DIV/0!
252.1900.51540	FIRE PENSION	0.00	0.00	0.00	0.00	-	#DIV/0!
252.1900.51560	SOCIAL SECURITY	0.00	0.00	403.22	0.00	(403.22)	-100.00%
252.1900.51700	MEDICARE-CITY SHARE	0.00	0.00	1,320.75	0.00	(1,320.75)	-100.00%
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	Sub- Personal Services	**0.00**	**0.00**	**94,746.21**	**0.00**	**(94,746.21)**	**-100.00%**
Fund: 252	AMERICAN RESCUE PLAN ACT	24,397.48	382,374.73	361,879.62	250,000.00		
	253 OneOhio Fund						
	2100 Police						
	Other:						
253.2100.53441	PREVENTION & EDUCATION	0.00	1,698.27	0.00	1,700.00	1,700.00	#DIV/0!
Fund: 253	ONEOHIO FUND	0.00	1,698.27	0.00	1,700.00		
	261 CDBG Program Income Fund						
	3300 CDBG						
	Other:						
261.3300.53490	CNT-GRANT SERV. MVPLN	44,690.00	0.00	39,597.00	22,000.00	(17,597.00)	-44.44%
Fund: 261	CDBG PROGRAM INCOME FUND	44,690.00	0.00	39,597.00	22,000.00		
	270 Indigent Driv. Alcohol Fund						
	1800 Muni Court						
	Other:						
270.1800.53441	CNT.-ENFORCEMENT & EDUCATION	5,589.54	7,000.00	0.00	25,000.00	25,000.00	#DIV/0!
Fund: 270	INDIGENT DRIV. ALCOHOL FUND	5,589.54	7,000.00	0.00	25,000.00		
	271 Law Enforcement & Ed. Fund						
	2100 Police						
	Personal Services:						

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
271.2100.51131	SALARY-POLICE COMMAND-OT	0.00	0.00	0.00	0.00	-	#DIV/0!
271.2100.51301	SALARY-PATROL OFFICERS-OT	(634.22)	(208.62)	0.00	0.00	-	#DIV/0!
271.2100.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	300.00	400.00	100.00	33.33%
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	Sub-Total Personal Services	**(634.22)**	**(208.62)**	**300.00**	**400.00**	**100.00**	**33.33%**
	Other						
271.2100.53441	CNT.-ENFORCEMENT & EDUCATION	1,556.25	1,671.06	572.00	1,300.00	728.00	127.27%
271.2100.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	100.00	100.00	#DIV/0!
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	Sub-Other	**1,556.25**	**1,671.06**	**572.00**	**1,400.00**	**828.00**	**144.76%**
Fund: 271	LAW ENFORCEMENT & ED. FUND	922.03	1,462.44	872.00	1,800.00		

272 Court Computerization Fund

1800 Muni Court 9800 Reimb.

Other:

Account	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ Inc/(Dec)	2024% Inc/(Dec)
272.1800.53540	CNT.MAINT-COMPUTER HARDWARE	7,061.41	10,152.80	7,669.20	20,000.00	12,330.80	160.78%
272.1800.57000	MACHINERY AND EQUIPMENT	363.04	7,854.63	1,565.00	15,000.00	13,435.00	858.47%
272.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	10,008.00	10,008.00	10,008.00	10,000.00	(8.00)	-0.08%
Fund: 272	COURT COMPUTERIZATION FUND	17,432.45	28,015.43	19,242.20	45,000.00		

273 Law Enforcement Trust Fund

2100 Police

Other:

Account	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ Inc/(Dec)	2024% Inc/(Dec)
273.2100.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	0.00	500.00	500.00	#DIV/0!
273.2100.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	500.00	500.00	#DIV/0!
Fund: 273	LAW ENFORCEMENT TRUST FUND	0.00	0.00	0.00	1,000.00		

274 Mandatory Drug Fine Fund

2100 Police

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Personal Services:						
274.2100.51131	SALARY-POLICE COMMAND-OT	0.00	0.00	0.00	0.00	-	#DIV/0!
274.2100.51301	SALARY-PATROL OFFICERS-OT	(1,764.26)	(1,681.07)	0.00	0.00	-	#DIV/0!
	Sub-Total Personal Services	**(1,764.26)**	**(1,681.07)**	**0.00**	**0.00**	**-**	**#DIV/0!**
	Other						
274.2100.56000	MISCELLANEOUS OPERATING COSTS	74.80	76.54	0.00	1,000.00	1,000.00	#DIV/0!
274.2100.57000	MACHINERY AND EQUIPMENT	0.00	499.99	0.00	1,000.00	1,000.00	#DIV/0!
	Sub-Other	**74.80**	**576.53**	**0.00**	**2,000.00**	**2,000.00**	**#DIV/0!**
Fund: 274	MANDATORY DRUG FINE FUND	(1,689.46)	(1,104.54)	0.00	2,000.00		

275 Municipal Probation Serv. Fund

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	1810 Probation						
	Personal Services:						
275.1810.51100	SALARY-NON BARGAINING	0.00	0.00	0.00	0.00	-	#DIV/0!
275.1810.51500	PERS	4,811.00	0.00	0.00	0.00	-	#DIV/0!
275.1810.51600	WORKER'S COMPENSATION	0.00	0.00	0.00	1,012.93	1,012.93	#DIV/0!
275.1810.51700	MEDICARE-CITY SHARE	0.00	0.00	0.00	734.37	734.37	#DIV/0!
275.1810.51710	HOSPITALIZATION INSURANCE	20,651.81	5,659.50	5,750.65	19,091.76	13,341.11	231.99%
275.1810.51750	LIFE INSURANCE	0.00	0.00	0.00	70.00	70.00	#DIV/0!
	Sub-Total Personal Services	**25,462.81**	**5,659.50**	**5,750.65**	**20,909.06**	**15,158.41**	**263.59%**
	Other						
275.1810.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	0.00	500.00	500.00	#DIV/0!
275.1810.53300	SERV.FEES-PROFESSIONAL	0.00	0.00	0.00	0.00	-	#DIV/0!
275.1810.53390	SERV. FEES	0.00	0.00	0.00	0.00	-	#DIV/0!

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
275.1810.56000	MISCELLANEOUS OPERATING COSTS	30.00	65.00	0.00	500.00	500.00	#DIV/0!
275.1810.57000	MACHINERY AND EQUIPMENT	8,941.58	0.00	0.00	0.00	-	-
	Sub-Other	**8,971.58**	**65.00**	**0.00**	**1,000.00**	**1,000.00**	**#DIV/0!**
Fund: 275	MUNICIPAL PROBATION SERV. FUND	34,434.39	5,724.50	5,750.65	21,909.06		

277 Probation Officer Grant Fund

1810 &2021 Probation

Personal Services and Other:

Account	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ Inc/(Dec)	2024% Inc/(Dec)
277.1810.51100	SALARY-NON BARGAINING	46,079.38	0.00	0.00	0.00	-	#DIV/0!
277.1810.51600	WORKER'S COMPENSATION	540.10	(74.42)	0.00	0.00	-	#DIV/0!
277.1810.51710	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	-	#DIV/0!
277.1810.59300	TRANSFERS-TO ALL FUNDS	1,995.97	0.00	0.00	0.00	-	#DIV/0!
277.2021.51100	SALARY-NON BARGAINING	0.00	37,664.00	24,258.49	0.00	(24,258.49)	-100.00%
277.2021.51500	PERS	0.00	4,780.16	3,359.45	0.00	(3,359.45)	-100.00%
277.2021.51600	WORKER'S COMPENSATION	0.00	132.64	489.76	0.00	(489.76)	-100.00%
277.2021.51700	MEDICARE-CITY SHARE	0.00	525.25	338.15	0.00	(338.15)	-100.00%
277.2021.51710	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	-	#DIV/0!
277.2021.51750	LIFE INSURANCE	0.00	44.80	32.40	0.00	(32.40)	-100.00%
277.2021.59000	REFUNDS-MISCELLANEOUS - MUNICIPAL COURT/PROBATION JRIG	0.00	0.00	6,633.65	0.00	(6,633.65)	-100.00%
277.2021.59300	TRANSFERS-TO ALL FUNDS	0.00	0.00	0.00	0.00	-	#DIV/0!
Fund: 277	PROBATION OFFICER GRANT FUND	48,615.45	43,072.43	35,111.90	0.00		

278 Court Special Projects Fund

1800 Muni. Court

Other:

Account	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ Inc/(Dec)	2024% Inc/(Dec)
278.1800.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	-	#DIV/0!
278.1800.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
278.1800.58000	PRINCIPAL PAYMENT-BONDS-GO	55,000.00	55,000.00	60,000.00	60,000.00	-	0.00%
278.1800.58500	INTEREST PAYMENT-BONDS-GO	11,800.00	9,600.00	7,400.00	5,000.00	(2,400.00)	-32.43%
Fund: 278	COURT SPECIAL PROJECTS FUND	66,800.00	64,600.00	67,400.00	65,000.00		
	280 Certified Police Training Fund						
	2100 Police						
	Other:						
280.2100.52000	TRAVEL,TRAINING AND EDUCATION	0.00	6,305.54	17,353.67	500.00	(16,853.67)	-97.12%
Fund: 280	CERTIFIED POLICE TRAINING FUND	0.00	6,305.54	17,353.67	500.00		
	281 Indigent Drivers Fund						
	1800 Muni Court						
	Other:						
281.1800.53441	CNT.-ENFORCEMENT & EDUCATION	1,770.00	840.00	330.00	5,000.00	4,670.00	1415.15%
Fund: 281	INDIGENT DRIVERS INTERLOCK/ALC	1,770.00	840.00	330.00	5,000.00		
	287 CCA 2.0 Grant Fund						
	2023 Muni Court Grant						
	Personal Services:						
287.2023.51100	SALARY-NON BARGAINING	0.00	0.00	28,201.00	71,159.82	42,958.82	152.33%
287.2023.51500	PERS	0.00	0.00	4,105.69	2,193.00	(1,912.69)	-46.59%
	Sub-Total Personal Services	**0.00**	**0.00**	**32,306.69**	**73,352.82**	**41,046.13**	127.05%
	Other						
287.2023.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	250.00	1,214.00	964.00	385.60%
287.2023.53300	SERVICE FEES-PROFESSIONAL	0.00	0.00	0.00	8,928.00	8,928.00	#DIV/0!
287.2023.54200	SUPPLIES-OPERATING MATERIALS	0.00	0.00	0.00	1,760.00	1,760.00	#DIV/0!
287.2023.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	0.00	1,200.00	1,200.00	#DIV/0!
287.2023.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	1,225.00	1,225.00	#DIV/0!

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Sub-Other	**0.00**	**0.00**	**250.00**	**14,327.00**	**14,077.00**	5630.80%
Fund: 287	CCA2.0 GRANT FUND	0.00	0.00	32,556.69	87,679.82		
	288 Justice Reinv. Incentive Grant Fund						
	1810 & 2021 2023 Muni Court Grant						
	Personal Services:						
288.1810.51700	MEDICARE-CITY SHARE	160.08	0.00	0.00	0.00	-	#DIV/0!
288.2021.51100	SALARY-NON BARGAINING	0.00	9,436.87	9,860.50	0.00	(9,860.50)	-100.00%
288.2021.51500	PERS	0.00	1,287.54	1,374.88	0.00	(1,374.88)	-100.00%
288.2021.51600	WORKER'S COMPENSATION	0.00	31.77	122.72	0.00	(122.72)	-100.00%
288.2021.51700	MEDICARE-CITY SHARE	0.00	84.65	85.34	0.00	(85.34)	-100.00%
288.2021.51710	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub-Total Personal Services	**160.08**	**10,840.83**	**11,443.44**	**0.00**	**(11,443.44)**	**-100.00%**
	Other:						
288.2021.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	423.30	0.00	(423.30)	-100.00%
288.2021.53114	UTILITIES-TELEPHONE	0.00	555.67	302.70	0.00	(302.70)	-100.00%
288.2021.53300	SERVICE FEES-PROFESSIONAL	0.00	0.00	434.74	0.00	(434.74)	-100.00%
288.2021.54200	SUPPLIES-OPERATING MATERIALS	0.00	320.00	1,378.75	0.00	(1,378.75)	-100.00%
288.2021.57000	MACHINERY AND EQUIPMENT	0.00	0.00	3,571.98	0.00	(3,571.98)	-100.00%
288.2021.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	6,961.80	0.00	(6,961.80)	-100.00%
288.2021.59400	TRANSFERS-TO 100 GENERAL FUND	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub-Other	**0.00**	**875.67**	**13,073.27**	**0.00**	**(13,073.27)**	**-100.00%**
Fund: 288	JUSTICE REINV.INCENTIVE GRT.FD	160.08	11,716.50	24,516.71	0.00		

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	290 Police Pension Fund						
	2100 Police						
	Other:						
290.2100.51530	POLICE PENSION	76,000.00	29,168.74	209,861.21	95,600.00	(114,261.21)	-54.45%
290.2100.59400	TRANSFERS-TO 100 GENERAL FUND	0.00	0.00	0.00	210,000.00	210,000.00	#DIV/0!
Fund: 290	POLICE PENSION FUND	76,000.00	29,168.74	209,861.21	305,600.00		
	291 Fire Pension Fund						
	2200 Fire						
	Other:						
291.2200.51540	FIRE PENSION	0.00	52,584.42	104,930.61	47,850.00	(57,080.61)	-54.40%
291.2200.59400	TRANSFERS-TO 100 GENERAL FUND	0.00	0.00	0.00	105,000.00	105,000.00	#DIV/0!
Fund: 291	FIRE PENSION FUND	0.00	52,584.42	104,930.61	152,850.00		
	295 IRS 125 Employee Benefits Fund						
	1900 General Government						
	Other:						
295.1900.53300	SERV.FEES-PROFESSIONAL	3,784.50	3,993.50	4,555.00	5,000.00	445.00	9.77%
295.1900.53305	SERV.FEES-HOSPITALIZATION DEDUCTION	0.00	0.00	0.00	0.00	-	#DIV/0!
Fund: 295	IRS 125 EMPLOYEE BENEFITS FUND	3,784.50	3,993.50	4,555.00	5,000.00		
	300 General Bond Retirement Fund						
	8100 Gen. Obligation Debt Services						
	Other:						
300.8100.58000	PRINCIPAL PAYMENT-BONDS-GO	45,000.00	45,000.00	45,000.00	45,000.00	-	0.00%
300.8100.58500	INTEREST PAYMENT-BONDS-GO	11,500.00	9,250.00	7,000.00	4,750.00	(2,250.00)	-32.14%
300.8100.58600	INTEREST PAYMENT-NOTES-GO	45,840.47	0.00	0.00	0.00	-	#DIV/0!
Fund: 300	GENERAL BOND RETIREMENT FUND	102,340.47	54,250.00	52,000.00	49,750.00		

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	310 S.A. Bond Retirement Fund						
	8500 Special Assess. Debt Services						
	Other:						
310.8500.53410	COUNTY-AUDITOR FEES	36.33	0.00	0.00	0.00	-	#DIV/0!
310.8500.58300	PRINCIPAL PAYMENT-BONDS-SA	0.00	0.00	0.00	0.00	-	#DIV/0!
310.8500.58400	PRINCIPAL PAYMENT-LOANS STATE	0.00	0.00	0.00	0.00	-	#DIV/0!
310.8500.58450	PRINCIPAL PAYMENT-OWSRC	0.00	0.00	15,610.48	0.00	(15,610.48)	-100.00%
310.8500.58800	INTEREST PAYMENT-BONDS-SA	0.00	0.00	0.00	0.00	-	#DIV/0!
Fund: 310	S.A. BOND RETIREMENT FUND	36.33	0.00	15,610.48	0.00		
	320 Oakwood/American TIF Fund						
	7000 Gen. Improvement & Projects						
	Other:						
320.7000.53390	SERVICES - SCHOOL TIF PAYMENTS	0.00	5,403.81	5,348.86	5,500.00	151.14	2.83%
320.7000.53410	COUNTY-AUDITOR FEES	0.00	305.13	362.83	400.00	37.17	10.24%
320.7000.58000	PRINCIPAL PAYMENT	0.00	0.00	0.00	0.00	-	#DIV/0!
320.7000.58500	INTEREST PAYMENT	0.00	0.00	0.00	0.00	-	#DIV/0!
Fund: 320	OAKWOOD/AMERICAN TIF FUND	0.00	5,708.94	5,711.69	5,900.00		
	400 Capital Improvement Fund						
	1300 City Manager/Admin						
	Other:						
400.1300.57200	BUILDINGS AND IMPROVEMENTS	53,300.00	71,699.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**53,300.00**	**71,699.00**	**0.00**	**0.00**	**-**	**#DIV/0!**
	Total- 1300 City Manager/Admin	**53,300.00**	**71,699.00**	**0.00**	**0.00**	**-**	**#DIV/0!**

400 Capital Improvement Fund

1500 Finance Department

Other:

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
400.1500.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	500.00	500.00	#DIV/0!
400.1500.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**0.00**	**0.00**	**0.00**	**500.00**	**500.00**	**#DIV/0!**
	Total- 1500 Finance Department	**0.00**	**0.00**	**0.00**	**500.00**	**500.00**	**#DIV/0!**
	400 Capital Improvement Fund						
	1600 IT Department						
	Other:						
400.1600.57000	MACHINERY AND EQUIPMENT	4,089.82	4,492.25	0.00	30,837.00	30,837.00	#DIV/0!
	Sub- Total Other	**4,089.82**	**4,492.25**	**0.00**	**30,837.00**	**30,837.00**	**#DIV/0!**
	Total- 1600 IT Department	**4,089.82**	**4,492.25**	**0.00**	**30,837.00**	**30,837.00**	**#DIV/0!**
	400 Capital Improvement Fund						
	1700 Engineering						
	Other:						
400.1700.53300	SERVICE FEES-PROFESSIONAL	0.00	0.00	0.00	0.00	-	#DIV/0!
400.1700.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	-	#DIV/0!
400.1700.57200	BUILDINGS AND IMPROVEMENTS	2,100.00	0.00	2,448.54	13,000.00	10,551.46	430.93%
	Sub- Total Other	**2,100.00**	**0.00**	**2,448.54**	**13,000.00**	**10,551.46**	**430.93%**
	Total- 1700 Engineering	**2,100.00**	**0.00**	**2,448.54**	**13,000.00**	**10,551.46**	**430.93%**
	400 Capital Improvement Fund						
	1800 & 1801 Municipal Court						
	Other:						
400.1800.53400	CONTRACT SERVICES	0.00	0.00	0.00	0.00	-	#DIV/0!

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
400.1800.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	-	#DIV/0!
400.1800.57200	BUILDINGS AND IMPROVEMENTS	5,394.77	726.00	747.00	231,034.03	230,287.03	30828.25%
400.1801.54100	SUPPLIES-OFFICE	6,771.64	0.00	0.00	0.00	-	#DIV/0!
400.1801.57000	MACHINERY AND EQUIPMENT	16,152.51	0.00	0.00	0.00	-	#DIV/0!
400.1801.57200	BUILDINGS AND IMPROVEMENTS	20,869.90	4,119.24	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**49,188.82**	**4,845.24**	**747.00**	**231,034.03**	**230,287.03**	**30828.25%**
	Total- 1800 & 1801 Muni Court	**49,188.82**	**4,845.24**	**747.00**	**231,034.03**	**230,287.03**	**30828.25%**

400 Capital Improvement Fund

2100 Police

Other:

400.2100.57000	MACHINERY AND EQUIPMENT	150,943.90	120,332.27	133,732.97	181,175.00	47,442.03	35.48%
400.2100.57200	BUILDINGS AND IMPROVEMENTS	10,655.00	50,134.96	15,200.00	36,550.00	21,350.00	140.46%
	Sub- Total Other	**161,598.90**	**170,467.23**	**148,932.97**	**217,725.00**	**68,792.03**	**46.19%**
	Total- 2100 Police	**161,598.90**	**170,467.23**	**148,932.97**	**217,725.00**	**68,792.03**	**46.19%**

400 Capital Improvement Fund

2102 School Resource Officer

Other:

400.2102.57000	MACHINERY AND EQUIPMENT	3,000.00	4,428.99	490.00	400.00	(90.00)	-18.37%
	Sub- Total Other	**3,000.00**	**4,428.99**	**490.00**	**400.00**	**(90.00)**	**-18.37%**
	Total- 2102 School Resource Officer	**3,000.00**	**4,428.99**	**490.00**	**400.00**	**(90.00)**	**-18.37%**

400 Capital Improvement Fund

2103 K-9 Unit

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Other:						
400.2103.57000	MACHINERY AND EQUIPMENT	1,233.60	17,479.46	0.00	1,500.00	1,500.00	#DIV/0!
	Sub- Total Other	**1,233.60**	**17,479.46**	**0.00**	**1,500.00**	**1,500.00**	**#DIV/0!**
	Total- 2102 School Resource Officer	**1,233.60**	**17,479.46**	**0.00**	**1,500.00**	**1,500.00**	**#DIV/0!**
	400 Capital Improvement Fund						
	2200 Fire						
	Other:						
400.2200.57000	MACHINERY AND EQUIPMENT	26,430.81	18,813.58	21,130.06	46,000.00	24,869.94	117.70%
400.2200.57200	BUILDINGS AND IMPROVEMENTS	4,500.00	0.00	9,994.71	10,000.00	5.29	0.05%
	Sub- Total Other	**30,930.81**	**18,813.58**	**31,124.77**	**56,000.00**	**24,875.23**	**79.92%**
	Total- 2200 Fire	**30,930.81**	**18,813.58**	**31,124.77**	**56,000.00**	**24,875.23**	**79.92%**
	400 Capital Improvement Fund						
	4200 Golf						
	Other:						
400.4200.57000	MACHINERY AND EQUIPMENT	0.00	0.00	24,998.00	0.00	(24,998.00)	-100.00%
400.4200.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**0.00**	**0.00**	**24,998.00**	**0.00**	**(24,998.00)**	**-100.00%**
	Total- 4200 Golf	**0.00**	**0.00**	**24,998.00**	**0.00**	**(24,998.00)**	**-100.00%**
	400 Capital Improvement Fund						
	4300 Pool						
	Other:						
400.4300.57000	MACHINERY AND EQUIPMENT	3,500.00	0.00	0.00	0.00	-	#DIV/0!

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
400.4300.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**3,500.00**	**0.00**	**0.00**	**0.00**	**-**	**#DIV/0!**
	Total- 4300 Pool	**3,500.00**	**0.00**	**0.00**	**0.00**	**-**	**#DIV/0!**
	400 Capital Improvement Fund						
	4400 Parks/Rec						
	Other:						
400.4400.57000	MACHINERY AND EQUIPMENT	0.00	2,791.00	59,266.91	7,500.00	(51,766.91)	-87.35%
400.4400.57200	BUILDINGS AND IMPROVEMENTS	0.00	51,934.10	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**0.00**	**54,725.10**	**59,266.91**	**7,500.00**	**(51,766.91)**	**-87.35%**
	Total- 4400 Parks/Rec	**0.00**	**54,725.10**	**59,266.91**	**7,500.00**	**(51,766.91)**	**-87.35%**
	400 Capital Improvement Fund						
	4700 Cemetery						
	Other:						
400.4700.57000	MACHINERY AND EQUIPMENT	8,000.00	14,330.53	10,000.00	0.00	(10,000.00)	-100.00%
400.4700.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**8,000.00**	**14,330.53**	**10,000.00**	**0.00**	**(10,000.00)**	**-100.00%**
	Total- 4400 Parks/Rec	**8,000.00**	**14,330.53**	**10,000.00**	**0.00**	**(10,000.00)**	**-100.00%**
	400 Capital Improvement Fund						
	5100 Streets						
	Other:						
400.5100.53365	SERV.FEES-BOND ISSUANCE COST	12,033.55	0.00	0.00	0.00	-	#DIV/0!
400.5100.57000	MACHINERY AND EQUIPMENT	44,656.00	64,683.75	63,040.00	0.00	(63,040.00)	-100.00%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
400.5100.57200	BUILDINGS AND IMPROVEMENTS	44,509.00	84,442.00	89,148.00	80,000.00	(9,148.00)	-10.26%
400.5100.57400	SIDEWALK UPGRADES/IMPROVEMENTS	29,673.50	3,452.00	4,095.00	20,000.00	15,905.00	388.40%
400.5100.57500	STREET IMPROVEMENTS	1,595,879.65	1,465,150.95	753,980.74	1,335,000.00	581,019.26	77.06%
	Sub- Total Other	**1,726,751.70**	**1,617,728.70**	**910,263.74**	**1,435,000.00**	**524,736.26**	**57.65%**
	Total- 5100 Streets	**1,726,751.70**	**1,617,728.70**	**910,263.74**	**1,435,000.00**	**524,736.26**	**57.65%**
	400 Capital Improvement Fund						
	5200 Garage						
	Other:						
400.5200.57000	MACHINERY AND EQUIPMENT	0.00	0.00	60,199.95	0.00	(60,199.95)	-100.00%
	Sub- Total Other	**0.00**	**0.00**	**60,199.95**	**0.00**	**(60,199.95)**	**-100.00%**
	Total- 5200 Garage	**0.00**	**0.00**	**60,199.95**	**0.00**	**(60,199.95)**	**-100.00%**
	400 Capital Improvement Fund						
	9900 Transfer Accounts						
	Other:						
400.9900.59470	TR-TO 170 MUN.IN.TAX FUND	0.00	0.00	0.00	0.00	-	#DIV/0!
400.9900.59530	TR-TO 276 LEBG FUND	0.00	0.00	0.00	0.00	-	#DIV/0!
400.9900.59545	TR-TO 300 BOND RETIREMENT FUND	56,500.00	56,500.00	52,000.00	49,750.00	(2,250.00)	-4.33%
400.9900.59620	TR-TO 242 FIRE EQUIP.FUND	56,320.00	53,760.00	56,320.00	53,760.00	(2,560.00)	-4.55%
400.9900.59630	TR-TO 401 CIP FUNDING RES FD	0.00	0.00	0.00	10,000.00	10,000.00	#DIV/0!
400.9900.59640	TR TO 410 FIRE FAC. FUND	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**112,820.00**	**110,260.00**	**108,320.00**	**113,510.00**	**5,190.00**	**4.79%**
	Total- 9900 Transfer Accounts	**112,820.00**	**110,260.00**	**108,320.00**	**113,510.00**	**5,190.00**	**4.79%**

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
Fund: 400	CAPITAL IMPROVEMENT FUND	2,156,413.65	2,089,270.08	1,356,791.88	2,107,006.03		

500 Electric Utility Revenue Fund

1520 Utilities

Other:

500.1520.57000	MACHINERY AND EQUIPMENT	0.00	11,015.90	49,750.00	0.00	(49,750.00)	-100.00%
500.1520.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**0.00**	**11,015.90**	**49,750.00**	**0.00**	**(49,750.00)**	**-100.00%**
	Total- 1520 Utilities	**0.00**	**11,015.90**	**49,750.00**	**0.00**	**(49,750.00)**	**-100.00%**

500 Electric Utility Revenue Fund

6110 & 6111 Electric

Personal Services:

500.6110.51100	SALARY-NON BARGAINING	203,608.74	206,472.59	227,387.39	234,291.44	6,904.05	3.04%
500.6110.51101	SALARY-NON BARG-OVERTIME	466.36	714.68	1,380.75	18,540.00	17,159.25	1242.75%
500.6110.51190	SALARY-SEASONAL	0.00	0.00	0.00	10,300.00	10,300.00	#DIV/0!
500.6110.51200	SALARY-AFSCME	768,732.86	786,795.89	788,285.85	876,470.29	88,184.44	11.19%
500.6110.51201	SALARY-AFSCME-OVERTIME	22,854.17	25,572.44	56,051.55	30,900.00	(25,151.55)	-44.87%
500.6110.51500	PERS	133,761.86	137,602.53	148,367.23	163,870.24	15,503.01	10.45%
500.6110.51600	WORKER'S COMPENSATION	12,091.71	1,679.41	22,549.70	23,410.03	860.33	3.82%
500.6110.51700	MEDICARE-CITY SHARE	13,915.85	14,270.16	14,979.17	16,972.28	1,993.11	13.31%
500.6110.51710	HOSPITALIZATION INSURANCE	200,373.35	196,819.56	206,045.76	276,195.43	70,149.67	34.05%
500.6110.51750	LIFE INSURANCE	556.16	509.40	641.51	782.00	140.49	21.90%
	Sub-Total Personal Services	**1,356,361.06**	**1,370,436.66**	**1,465,688.91**	**1,651,731.71**	**186,042.80**	**12.69%**

Other

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
500.6110.52000	TRAVEL,TRAINING AND EDUCATION	13,820.37	29,430.94	35,815.02	45,150.00	9,334.98	26.06%
500.6110.52010	MEMBERSHIPS AND DUES	14,553.48	19,343.32	14,610.58	20,500.00	5,889.42	40.31%
500.6110.53050	UTILITIES - ELECTRIC STREET LIGHTS	34,315.30	34,223.17	34,380.99	36,000.00	1,619.01	4.71%
500.6110.53110	UTILITIES-ELECTRIC	41,454.07	40,793.99	33,801.96	45,000.00	11,198.04	33.13%
500.6110.53111	UTILITIES-NATURAL GAS	3,197.93	4,571.24	5,341.69	6,100.00	758.31	14.20%
500.6110.53113	UTILITIES-WATER AND SEWER	1,195.27	1,261.03	2,263.22	3,150.00	886.78	39.18%
500.6110.53114	UTILITIES-TELEPHONE	4,215.03	4,051.19	3,880.57	6,050.00	2,169.43	55.90%
500.6110.53115	UTILITIES-CABLE	600.00	600.00	600.00	600.00	-	0.00%
500.6110.53250	RENTS AND LEASES	151.08	14,019.59	13,700.00	15,000.00	1,300.00	9.49%
500.6110.53260	SERV.CNT.-AMP-ECOSMART CHOICE PGM.	212.51	225.45	202.71	500.00	297.29	146.66%
500.6110.53270	SERV.CNT.-NOCAC CARING FUND	0.00	0.00	0.00	0.00	-	#DIV/0!
500.6110.53300	SERV.FEES-PROFESSIONAL	681,288.61	88,578.91	33,380.89	56,800.00	23,419.11	70.16%
500.6110.53330	SERVICE FEES-TRANSMISSION OWNER COMPLNC.	0.00	0.00	0.00	0.00	-	#DIV/0!
500.6110.53510	CNT.MAINT-VEHICLES	6,592.31	0.00	7,668.48	10,000.00	2,331.52	30.40%
500.6110.53520	CNT.MAINT-EQUIPMENT	7,431.66	4,106.30	8,474.37	8,500.00	25.63	0.30%
500.6110.53610	CNT.MAINT-BUILDINGS & STRUCTURES	13,025.33	16,237.98	9,284.32	28,350.00	19,065.68	205.35%
500.6110.53700	INSURANCES AND BONDING	35,440.38	41,973.09	47,990.39	42,000.00	(5,990.39)	-12.48%
500.6110.53710	INSURANCES-CLAIMS DEDUCTIBLE	0.00	0.00	0.00	1,000.00	1,000.00	#DIV/0!
500.6110.53810	LEGAL ADVERTISING	1,320.00	2,162.50	2,437.50	3,000.00	562.50	23.08%
500.6110.54100	SUPPLIES-OFFICE	227.99	187.64	336.40	1,580.00	1,243.60	369.68%
500.6110.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	190.10	453.33	441.20	600.00	158.80	35.99%
500.6110.54200	SUPPLIES-OPERATING MATERIALS	34,448.72	13,728.78	21,217.20	30,000.00	8,782.80	41.39%
500.6110.54230	SUPPLIES-GASOLINE/DIESEL FUEL	25,076.55	29,069.78	34,759.40	44,500.00	9,740.60	28.02%
500.6110.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	1,772.20	2,368.89	14,870.76	10,000.00	(4,870.76)	-32.75%
500.6110.54400	SUPPLIES-ELECTRICAL	38,507.51	41,544.93	56,770.18	80,000.00	23,229.82	40.92%
500.6110.54410	SUPPLIES-TRANSFORMERS	26,791.77	101,261.45	37,745.00	170,000.00	132,255.00	350.39%
500.6110.54420	SUPPLIES-ELECTRIC OVERHEAD	49,755.27	65,099.89	70,316.38	80,000.00	9,683.62	13.77%
500.6110.54430	SUPPLIES-ELECTRIC SUBSTATION	12,493.34	16,825.41	14,904.06	22,000.00	7,095.94	47.61%
500.6110.54500	SUPPLIES-OTHER EQUIPMENT	10,351.13	10,161.08	17,660.05	20,000.00	2,339.95	13.25%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
500.6110.54510	SUPPLIES-METERS/METER TESTING	15,793.60	18,932.92	20,084.82	30,000.00	9,915.18	49.37%
500.6110.54800	SUPPLIES-UNIFORMS	7,552.12	7,451.57	9,358.80	14,500.00	5,141.20	54.93%
500.6110.56000	MISCELLANEOUS OPERATING COSTS	10,876.44	14,243.51	15,297.80	17,000.00	1,702.20	11.13%
500.6110.56200	STATE TAX-kWH USE TAX	101,854.00	105,473.00	102,556.00	105,000.00	2,444.00	2.38%
500.6110.56900	UNDEFINED CONTINGENCIES	0.00	0.00	2,572.50	50,000.00	47,427.50	1843.63%
500.6110.57000	MACHINERY AND EQUIPMENT	8,446.36	10,328.81	14,453.22	37,000.00	22,546.78	156.00%
500.6110.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
500.6110.57300	TRAFFIC SIGNAL UPGRD./IMP.	55.28	3,326.00	5,580.00	10,000.00	4,420.00	79.21%
500.6110.57600	ELECTRIC IMPROVEMENTS	53,398.08	83,831.93	55,924.06	86,000.00	30,075.94	53.78%
500.6110.58400	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
500.6110.58900	INTEREST PAYMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
500.6110.59000	REFUNDS-MISCELLANEOUS	4,107.62	6,653.06	6,159.76	10,000.00	3,840.24	62.34%
500.6110.59040	REFUNDS-PSCAF CORRECTION	0.00	0.00	0.00	0.00	-	#DIV/0!
500.6111.53100	PURCHASED POWER CONTRACTS	12,887,124.84	12,890,324.47	12,371,924.81	14,000,000.00	1,628,075.19	13.16%
	Sub- Total Other	**14,147,636.25**	**13,722,845.15**	**13,126,765.09**	**15,145,880.00**	**2,019,114.91**	15.38%
	Total- 6110 & 6111 Electric	**15,503,997.31**	**15,093,281.81**	**14,592,454.00**	**16,797,611.71**	**2,205,157.71**	15.11%

500 Electric Utility Revenue Fund

9800 Reimb.

Other:

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
500.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	863,358.43	853,064.19	887,337.51	1,093,660.00	206,322.49	23.25%
500.9800.59130	REIMB.-SHARED LABOR EXPENSES	64.00	0.00	745.00	0.00	(745.00)	-100.00%
	Sub- Total Other	**863,422.43**	**853,064.19**	**888,082.51**	**1,093,660.00**	**205,577.49**	**23.15%**
	Total- 6110 & 6111 Electric	**863,422.43**	**853,064.19**	**888,082.51**	**1,093,660.00**	**205,577.49**	**23.15%**

500 Electric Utility Revenue Fund

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	9900 Transfers						
	Other:						
500.9900.59480	TR-TO 180 KWH TAX COL. FUND (GF)	489,124.06	488,711.67	565,868.84	495,000.00	(70,868.84)	-12.52%
500.9900.59825	TR-TO-503 ELECTRIC DEV FUND	0.00	0.00	400,000.00	400,000.00	-	0.00%
	Sub- Total Other	**489,124.06**	**488,711.67**	**965,868.84**	**895,000.00**	**(70,868.84)**	**-7.34%**
	Total- 9900 Transfers	**489,124.06**	**488,711.67**	**965,868.84**	**895,000.00**	**(70,868.84)**	**-7.34%**
Fund: 500	ELECTRIC UTILITY REVENUE FUND	16,856,543.80	16,446,073.57	16,496,155.35	18,786,271.71		
	503 Electric Development Fund						
	6110 Electric						
	Other:						
503.6110.57000	MACHINERY AND EQUIPMENT	31,922.49	272,909.00	309,845.00	0.00	(309,845.00)	-100.00%
503.6110.57200	BUILDINGS AND IMPROVEMENTS	94,171.60	26,024.80	0.00	0.00	-	#DIV/0!
503.6110.57600	ELECTRIC IMPROVEMENTS	0.00	21,003.00	136,089.64	1,008,000.00	871,910.36	640.69%
	Sub- Total Other	**126,094.09**	**319,936.80**	**445,934.64**	**1,008,000.00**	**562,065.36**	**126.04%**
	Total- 6110 Electric	**126,094.09**	**319,936.80**	**445,934.64**	**1,008,000.00**	**562,065.36**	**126.04%**
	500 Electric Utility Revenue Fund						
	9900 Transfers						
	Other:						
503.9900.59250	TRANS OUT	1,069,412.00	0.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**1,069,412.00**	**0.00**	**0.00**	**0.00**	**-**	**#DIV/0!**
	Total- 9900 Transfers	**1,069,412.00**	**0.00**	**0.00**	**0.00**	**-**	**#DIV/0!**

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
Fund: 503	ELECTRIC DEVELOPMENT FUND	1,195,506.09	319,936.80	445,934.64	1,008,000.00		
	510 Water Revenue Fund						
	1520 Utilities						
	Other:						
510.1520.57000	MACHINERY AND EQUIPMENT	0.00	4,270.93	19,900.00	0.00	(19,900.00)	-100.00%
510.1520.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**0.00**	**4,270.93**	**19,900.00**	**0.00**	**(19,900.00)**	**-100.00%**
	Total- 6110 Electric	**0.00**	**4,270.93**	**19,900.00**	**0.00**	**(19,900.00)**	**-100.00%**
	510 Water Revenue Fund						
	6200 Water Treatment						
	Personal Services:						
510.6200.51100	SALARY-NON BARGAINING	162,118.99	165,019.63	171,283.72	171,513.53	229.81	0.13%
510.6200.51101	SALARY-NON BARG-OVERTIME	0.00	180.23	352.50	6,180.00	5,827.50	1653.19%
510.6200.51190	SALARY-SEASONAL	0.00	0.00	0.00	0.00	-	#DIV/0!
510.6200.51200	SALARY-AFSCME	247,753.67	243,694.84	256,112.86	271,247.78	15,134.92	5.91%
510.6200.51201	SALARY-AFSCME-OVERTIME	2,386.72	2,075.01	11,512.08	8,240.00	(3,272.08)	-28.42%
510.6200.51500	PERS	55,455.67	56,722.01	61,209.86	64,005.38	2,795.52	4.57%
510.6200.51600	WORKER'S COMPENSATION	4,981.28	695.39	9,089.46	9,143.63	54.17	0.60%
510.6200.51700	MEDICARE-CITY SHARE	5,653.61	5,693.80	6,072.26	6,629.13	556.87	9.17%
510.6200.51710	HOSPITALIZATION INSURANCE	113,930.09	105,849.26	111,530.50	137,461.20	25,930.70	23.25%
510.6200.51750	LIFE INSURANCE	268.80	287.68	302.40	340.00	37.60	12.43%
	Sub-Total Personal Services	**592,548.83**	**580,217.85**	**627,465.64**	**674,760.65**	**47,295.01**	**7.54%**
	Other						
510.6200.52000	TRAVEL,TRAINING AND EDUCATION	4,975.23	7,484.67	4,840.31	7,650.00	2,809.69	58.05%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
510.6200.52010	MEMBERSHIPS AND DUES	1,628.00	1,646.00	1,648.00	1,950.00	302.00	18.33%
510.6200.53110	UTILITIES-ELECTRIC	268,790.29	281,544.01	285,202.85	300,000.00	14,797.15	5.19%
510.6200.53111	UTILITIES-NATURAL GAS	19,338.07	29,073.13	25,454.04	35,000.00	9,545.96	37.50%
510.6200.53113	UTILITIES-WATER AND SEWER	20,000.00	0.00	0.00	15,000.00	15,000.00	#DIV/0!
510.6200.53114	UTILITIES-TELEPHONE	4,556.78	4,504.83	4,512.56	5,490.00	977.44	21.66%
510.6200.53115	UTILITIES-CABLE	300.00	300.00	300.00	300.00	-	0.00%
510.6200.53250	RENTS AND LEASES	0.00	0.00	0.00	500.00	500.00	#DIV/0!
510.6200.53300	SERV.FEES-PROFESSIONAL	29,893.29	26,673.10	18,105.87	38,500.00	20,394.13	112.64%
510.6200.53361	SERV.FEES-BOND COUNSEL	0.00	0.00	0.00	1,000.00	1,000.00	#DIV/0!
510.6200.53365	SERV.FEES-BOND ISSUANCE COST	0.00	1,000.00	1,000.00	1,000.00	-	0.00%
510.6200.53370	SERV.FEES-EPA PERMITS	8,740.60	9,835.60	5,920.60	10,500.00	4,579.40	77.35%
510.6200.53435	CNT.-HCWSB-WATER REVENUES PAYABLE	74,619.42	71,626.16	86,227.36	85,000.00	(1,227.36)	-1.42%
510.6200.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	-	#DIV/0!
510.6200.53520	CNT.MAINT-EQUIPMENT	19,784.56	26,051.03	24,487.88	28,460.00	3,972.12	16.22%
510.6200.53610	CNT.MAINT-BUILDINGS & STRUCTURES	16,188.88	6,317.88	9,973.00	29,400.00	19,427.00	194.80%
510.6200.53700	INSURANCES AND BONDING	65,351.56	77,957.15	87,536.08	78,000.00	(9,536.08)	-10.89%
510.6200.53810	LEGAL ADVERTISING	0.00	0.00	0.00	100.00	100.00	#DIV/0!
510.6200.54100	SUPPLIES-OFFICE	300.00	330.72	0.00	600.00	600.00	#DIV/0!
510.6200.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	45.33	203.04	498.12	400.00	(98.12)	-19.70%
510.6200.54200	SUPPLIES-OPERATING MATERIALS	17,760.51	21,036.32	24,636.43	28,000.00	3,363.57	13.65%
510.6200.54230	SUPPLIES-GASOLINE/DIESEL FUEL	2,326.70	4,249.62	3,359.89	6,000.00	2,640.11	78.58%
510.6200.54240	SUPPLIES-CHEMICALS	261,646.46	365,448.60	389,064.66	432,000.00	42,935.34	11.04%
510.6200.54245	SUPPLIES-MIEX-RESIN & SALT	28,639.57	30,304.95	44,071.36	55,000.00	10,928.64	24.80%
510.6200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	0.00	-	#DIV/0!
510.6200.54500	SUPPLIES-OTHER EQUIPMENT	21,987.72	30,997.22	36,534.70	36,000.00	(534.70)	-1.46%
510.6200.54700	SUPPLIES-SMALL TOOLS	200.00	387.90	33.96	800.00	766.04	2255.71%
510.6200.54800	SUPPLIES-UNIFORMS	2,342.23	2,917.07	2,852.01	3,969.00	1,116.99	39.17%
510.6200.56000	MISCELLANEOUS OPERATING COSTS	1,001.49	2,688.52	965.29	3,000.00	2,034.71	210.79%
510.6200.56900	UNDEFINED CONTINGENCIES	0.00	0.00	0.00	75,000.00	75,000.00	#DIV/0!
510.6200.57000	MACHINERY AND EQUIPMENT	16,576.21	24,432.12	1,437.00	8,500.00	7,063.00	491.51%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
510.6200.57200	BUILDINGS AND IMPROVEMENTS	22,425.00	26,216.75	6,000.00	87,500.00	81,500.00	1358.33%
510.6200.57700	WATER IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
510.6200.58050	PRINCIPAL PAYMENT-BONDS-REVENUE	300,175.97	265,766.19	0.00	0.00	-	#DIV/0!
510.6200.58550	INTEREST PAYMENT-BONDS-REVENUE	28,138.01	33,768.74	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**1,237,731.88**	**1,352,761.32**	**1,064,661.97**	**1,374,619.00**	**309,957.03**	**29.11%**
	Total- 6200 Water Treatment	**1,830,280.71**	**1,932,979.17**	**1,692,127.61**	**2,049,379.65**	**357,252.04**	**21.11%**
	510 Water Revenue Fund						
	6210 Water Distribution						
	Personal Services:						
510.6210.51100	SALARY-NON BARGAINING	54,705.49	58,610.61	60,969.65	58,807.04	(2,162.61)	-3.55%
510.6210.51190	SALARY-SEASONAL	0.00	0.00	0.00	0.00	-	#DIV/0!
510.6210.51200	SALARY-AFSCME	268,942.97	258,218.13	247,164.40	267,175.15	20,010.75	8.10%
510.6210.51201	SALARY-AFSCME-OVERTIME	4,699.37	2,802.68	2,421.22	10,300.00	7,878.78	325.41%
510.6210.51500	PERS	43,456.72	44,113.62	43,022.58	47,079.51	4,056.93	9.43%
510.6210.51600	WORKER'S COMPENSATION	3,982.41	553.84	7,069.32	6,725.64	(343.68)	-4.86%
510.6210.51700	MEDICARE-CITY SHARE	4,468.41	4,269.40	4,227.01	4,876.09	649.08	15.36%
510.6210.51710	HOSPITALIZATION INSURANCE	103,680.20	102,970.29	82,759.94	108,998.53	26,238.59	31.70%
510.6210.51750	LIFE INSURANCE	199.20	239.38	260.11	293.75	33.64	12.93%
	Sub-Total Personal Services	**484,134.77**	**471,777.95**	**447,894.23**	**504,255.71**	**56,361.48**	**12.58%**
	Other						
510.6210.52000	TRAVEL,TRAINING AND EDUCATION	1,726.12	3,791.20	4,920.50	6,370.00	1,449.50	29.46%
510.6210.52010	MEMBERSHIPS AND DUES	447.38	512.95	162.79	1,350.00	1,187.21	729.29%
510.6210.53110	UTILITIES-ELECTRIC	4,052.77	3,729.85	3,270.49	4,120.00	849.51	25.98%
510.6210.53111	UTILITIES-NATURAL GAS	1,279.19	1,828.51	2,136.66	2,440.00	303.34	14.20%
510.6210.53113	UTILITIES-WATER AND SEWER	513.60	504.40	905.27	1,370.00	464.73	51.34%
510.6210.53114	UTILITIES-TELEPHONE	2,305.15	2,435.49	2,059.89	5,320.00	3,260.11	158.27%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
510.6210.53115	UTILITIES-CABLE	50.00	50.00	70.84	50.00	(20.84)	-29.42%
510.6210.53250	RENTS AND LEASES	0.00	0.00	0.00	450.00	450.00	#DIV/0!
510.6210.53300	SERV.FEES-PROFESSIONAL	13,686.94	17,835.79	26,821.77	46,900.00	20,078.23	74.86%
510.6210.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	1,500.00	1,500.00	#DIV/0!
510.6210.53520	CNT.MAINT-EQUIPMENT	4,400.00	3,300.00	2,656.28	3,000.00	343.72	12.94%
510.6210.53525	CNT.MAINT-METER REPAIR	677.00	787.50	118.00	300.00	182.00	154.24%
510.6210.53610	CNT.MAINT-BUILDINGS & STRUCTURES	5,165.22	6,495.20	3,393.21	11,340.00	7,946.79	234.20%
510.6210.53700	INSURANCES AND BONDING	550.54	611.00	676.73	650.00	(26.73)	-3.95%
510.6210.54100	SUPPLIES-OFFICE	422.99	231.93	495.10	640.00	144.90	29.27%
510.6210.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	19.27	27.81	31.45	100.00	68.55	217.97%
510.6210.54200	SUPPLIES-OPERATING MATERIALS	28,191.29	41,172.86	30,942.42	50,000.00	19,057.58	61.59%
510.6210.54230	SUPPLIES-GASOLINE/DIESEL FUEL	9,810.93	14,783.55	16,268.03	17,400.00	1,131.97	6.96%
510.6210.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	1,500.00	1,500.00	#DIV/0!
510.6210.54500	SUPPLIES-OTHER EQUIPMENT	0.00	1,370.50	0.00	1,000.00	1,000.00	#DIV/0!
510.6210.54510	SUPPLIES-METERS/METER TESTING	35,542.67	64,196.65	38,478.78	83,000.00	44,521.22	115.70%
510.6210.54700	SUPPLIES-SMALL TOOLS	1,733.50	1,116.55	592.41	3,000.00	2,407.59	406.41%
510.6210.54800	SUPPLIES-UNIFORMS	2,757.05	2,134.98	2,947.71	3,435.00	487.29	16.53%
510.6210.56000	MISCELLANEOUS OPERATING COSTS	403.98	464.46	432.48	2,850.00	2,417.52	558.99%
510.6210.57000	MACHINERY AND EQUIPMENT	0.00	110,097.83	54,477.80	15,800.00	(38,677.80)	-71.00%
510.6210.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**113,735.59**	**277,479.01**	**191,858.61**	**263,885.00**	**72,026.39**	**37.54%**
	Total- 6210 Water Distribution	**597,870.36**	**749,256.96**	**639,752.84**	**768,140.71**	**128,387.87**	**20.07%**

510 Water Revenue Fund

9800 Reimbursments

Other

510.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	425,766.79	420,549.91	435,828.93	578,180.00	142,351.07	32.66%
510.9800.59130	REIMB.-SHARED LABOR EXPENSES	1,953.00	2,396.00	5,869.00	5,000.00	(869.00)	-14.81%

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Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Sub- Total Other	**427,719.79**	**422,945.91**	**441,697.93**	**583,180.00**	**141,482.07**	**32.03%**
	Total- 6210 Water Distribution	**427,719.79**	**422,945.91**	**441,697.93**	**583,180.00**	**141,482.07**	**32.03%**
	510 Water Revenue Fund						
	9900 Transfers						
	Other						
510.9900.59835	TR-TO 511 WATER DEP.RES.FUND	455,600.00	450,000.00	600,000.00	121,000.00	(479,000.00)	-79.83%
510.9900.59840	TR-TO 512 WATER DEBT RESERVE FUND	79,094.00	80,000.00	331,050.00	335,045.00	3,995.00	1.21%
510.9900.59841	TR-TO 513 WATER OWDA BOND RET.FD.	22,552.00	22,000.00	22,000.00	19,901.00	(2,099.00)	-9.54%
510.9900.59849	TR-TO 519 WTR PLANT REN.IMP.FD.	832,534.00	650,000.00	590,200.00	482,975.00	(107,225.00)	-18.17%
	Sub- Total Other	**1,389,780.00**	**1,202,000.00**	**1,543,250.00**	**958,921.00**	**(584,329.00)**	**-37.86%**
	Total- 6210 Water Distribution	**1,389,780.00**	**1,202,000.00**	**1,543,250.00**	**958,921.00**	**(584,329.00)**	**-37.86%**
Fund: 510	WATER REVENUE FUND	4,245,650.86	4,312,077.97	4,336,728.38	4,359,621.36		
	511 Water Depreciation Reserve Fund						
	6210 Water Distribution						
	Other:						
511.6210.53365	SERV. FEES - BOND ISSUANCE COSTS	152.25	0.00	0.00	0.00	-	#DIV/0!
511.6210.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	250,000.00	250,000.00	#DIV/0!
511.6210.57700	WATER IMPROVEMENTS	213,923.98	241,319.89	29,741.31	21,000.00	(8,741.31)	-29.39%
Fund: 511	WATER DEPRECIATION RES. FUND	214,076.23	241,319.89	29,741.31	271,000.00		
	511 Water Debt Reserve Fund						
	8300 Revenue Funds Debt Services						
	Other:						
512.8300.58000	PRINCIPAL PAYMENT-BONDS-GO	0.00	0.00	319,811.54	310,000.00	(9,811.54)	-3.07%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
512.8300.58500	INTEREST PAYMENT-BONDS-GO	0.00	0.00	32,640.67	25,045.00	(7,595.67)	-23.27%
Fund: 512	WATER DEBT RESERVE FUND	0.00	0.00	352,452.21	335,045.00		
	513 Water OWDA Bond Retirement Fund						
	8300 Revenue Funds Debt Services						
	Other:						
513.8300.53410	COUNTY-AUDITOR FEES	65.72	64.25	69.83	70.00	0.17	0.24%
513.8300.58200	PRINCIPAL PAYMENT-OWDA BONDS	18,926.22	19,785.54	20,683.89	21,149.00	465.11	2.25%
513.8300.58700	INTEREST PAYMENT-OWDA BONDS	3,500.67	2,735.13	1,934.81	1,522.00	(412.81)	-21.34%
Fund: 513	WATER OWDA BOND RETIREMENT FD.	22,492.61	22,584.92	22,688.53	22,741.00		
	519 Water Plant Improv & Reno Fund						
	6200 Water Treatment						
	Other:						
519.6200.53310	SERV.FEES-ENGINEERING & DESIGN	0.00	8,397.30	0.00	0.00	-	#DIV/0!
519.6200.57700	WATER IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
519.6200.58000	PRINCIPAL PAYMENT-BONDS GO	105,000.00	100,000.00	105,000.00	105,000.00	-	0.00%
519.6200.58470	PRINCIPAL PAYMENTS - OPWC LOANS	679,347.09	452,898.06	384,502.74	453,900.00	69,397.26	18.05%
519.6200.58500	INTEREST PAYMENT-BONDS-GO	29,634.03	35,225.00	32,225.00	29,075.00	(3,150.00)	-9.78%
Fund: 519	WATER PLANT IMPROV & RENO FUND	813,981.12	596,520.36	521,727.74	588,185.00		
	520 Sewer Utility Revenue Fund						
	1520 Utilities						
	Other:						
520.1520.57000	MACHINERY AND EQUIPMENT	0.00	4,270.93	19,900.00	0.00	(19,900.00)	-100.00%
520.1520.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**0.00**	**4,270.93**	**19,900.00**	**0.00**	**(19,900.00)**	**-100.00%**

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Total- 1520 Utilities	**0.00**	**4,270.93**	**19,900.00**	**0.00**	**(19,900.00)**	**-100.00%**
	520 Sewer Utility Revenue Fund						
	6300 Waste Water Treatment						
	Personal Services:						
520.6300.51100	SALARY-NON BARGAINING	196,319.38	192,324.58	205,851.48	271,544.88	65,693.40	31.91%
520.6300.51101	SALARY-NON BARG-OVERTIME	9.38	0.00	0.00	0.00	-	#DIV/0!
520.6300.51200	SALARY-AFSCME	228,351.66	234,949.50	278,036.28	253,299.74	(24,736.54)	-8.90%
520.6300.51201	SALARY-AFSCME-OVERTIME	9,071.31	6,088.85	4,331.92	3,090.00	(1,241.92)	-28.67%
520.6300.51500	PERS	57,541.11	60,222.25	65,364.80	73,910.85	8,546.05	13.07%
520.6300.51600	WORKER'S COMPENSATION	5,238.86	731.63	9,584.73	10,558.69	973.96	10.16%
520.6300.51700	MEDICARE-CITY SHARE	5,003.04	5,059.56	5,595.38	6,791.57	1,196.19	21.38%
520.6300.51710	HOSPITALIZATION INSURANCE	88,560.39	90,454.77	100,895.91	125,624.28	24,728.37	24.51%
520.6300.51750	LIFE INSURANCE	244.00	233.88	287.28	410.00	122.72	42.72%
	Sub-Total Personal Services	**590,339.13**	**590,065.02**	**669,947.78**	**745,230.02**	**75,282.24**	**11.24%**
	Other						
520.6300.52000	TRAVEL,TRAINING AND EDUCATION	1,413.28	3,176.08	3,083.89	6,500.00	3,416.11	110.77%
520.6300.52010	MEMBERSHIPS AND DUES	420.00	380.00	380.00	700.00	320.00	84.21%
520.6300.53110	UTILITIES-ELECTRIC	118,400.26	134,214.54	120,018.44	200,000.00	79,981.56	66.64%
520.6300.53112	UTILITIES-FUEL OIL	1,580.76	2,255.00	947.50	3,500.00	2,552.50	269.39%
520.6300.53113	UTILITIES-WATER AND SEWER	30,258.24	34,596.05	34,215.26	60,000.00	25,784.74	75.36%
520.6300.53114	UTILITIES-TELEPHONE	2,217.53	2,543.36	2,304.21	4,050.00	1,745.79	75.77%
520.6300.53115	UTILITIES-CABLE	300.00	300.00	300.00	300.00	-	0.00%
520.6300.53250	RENTS AND LEASES	2,110.00	110.32	74.33	1,000.00	925.67	1245.35%
520.6300.53300	SERV.FEES-PROFESSIONAL	18,674.24	14,133.41	30,919.85	60,000.00	29,080.15	94.05%
520.6300.53360	SERV.FEES-LEGAL EXPENSE	0.00	0.00	0.00	0.00	-	#DIV/0!
520.6300.53361	SERV.FEES-BOND COUNSEL	0.00	0.00	0.00	0.00	-	#DIV/0!
520.6300.53365	SERV.FEES-BOND ISSUANCE COST	214,328.10	1,000.00	1,000.00	1,000.00	-	0.00%
520.6300.53370	SERV.FEES-EPA PERMITS	9,012.27	6,382.84	11,513.09	12,500.00	986.91	8.57%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
520.6300.53400	CONTRACT SERVICES	3,686.16	962.41	101.25	800.00	698.75	690.12%
520.6300.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	500.00	500.00	#DIV/0!
520.6300.53520	CNT.MAINT-EQUIPMENT	3,987.00	2,135.09	2,825.64	13,000.00	10,174.36	360.07%
520.6300.53610	CNT.MAINT-BUILDINGS & STRUCTURES	1,250.25	765.94	2,832.76	7,000.00	4,167.24	147.11%
520.6300.53700	INSURANCES AND BONDING	44,513.48	54,517.93	61,939.94	54,500.00	(7,439.94)	-12.01%
520.6300.54100	SUPPLIES-OFFICE	1,074.44	725.09	537.86	1,000.00	462.14	85.92%
520.6300.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	0.62	31.30	26.99	500.00	473.01	1752.54%
520.6300.54200	SUPPLIES-OPERATING MATERIALS	9,634.05	8,881.70	8,884.45	18,000.00	9,115.55	102.60%
520.6300.54230	SUPPLIES-GASOLINE/DIESEL FUEL	4,170.78	4,659.31	5,433.59	8,000.00	2,566.41	47.23%
520.6300.54240	SUPPLIES-CHEMICALS	76,234.13	76,528.35	92,509.37	127,050.00	34,540.63	37.34%
520.6300.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	225.86	193.37	71.53	1,000.00	928.47	1298.01%
520.6300.54500	SUPPLIES-OTHER EQUIPMENT	24,443.62	56,470.58	14,848.05	22,000.00	7,151.95	48.17%
520.6300.54700	SUPPLIES-SMALL TOOLS	495.65	54.33	663.84	1,200.00	536.16	80.77%
520.6300.54800	SUPPLIES-UNIFORMS	2,417.91	2,850.75	2,532.47	4,400.00	1,867.53	73.74%
520.6300.56000	MISCELLANEOUS OPERATING COSTS	120,341.85	74,704.84	20,529.94	127,150.00	106,620.06	519.34%
520.6300.56900	UNDEFINED CONTINGENCIES	0.00	0.00	0.00	90,000.00	90,000.00	#DIV/0!
520.6300.57000	MACHINERY AND EQUIPMENT	21,960.88	32,520.66	75,548.69	78,000.00	2,451.31	3.24%
520.6300.57200	BUILDINGS AND IMPROVEMENTS	22,980.00	34,438.00	345.00	30,000.00	29,655.00	8595.65%
520.6300.58050	PRINCIPAL PAYMENT-BONDS-REVENUE	4,633,038.08	155,795.24	186,905.50	185,000.00	(1,905.50)	-1.02%
520.6300.58400	PRINCIPAL PAYMENT-LOANS STATE	24,000.00	0.00	0.00	0.00	-	#DIV/0!
520.6300.58550	INTEREST PAYMENT-BONDS-REVENUE	88,038.77	70,897.47	72,794.00	60,108.00	(12,686.00)	-17.43%
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	Sub- Total Other	**5,481,208.21**	**776,223.96**	**754,087.44**	**1,178,758.00**	**424,670.56**	**56.32%**
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	Total- 6300 Waste Water Treatment	**5,481,208.21**	**776,223.96**	**1,424,035.22**	**1,178,758.00**	**(245,277.22)**	**-17.22%**
	520 Sewer Utility Revenue Fund						
	6310 Waste Water Collection						
	Personal Services:						
520.6310.51100	SALARY-NON BARGAINING	54,075.49	59,818.87	60,969.65	58,807.04	(2,162.61)	-3.55%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
520.6310.51500	PERS	7,394.48	7,959.87	8,653.39	8,232.99	(420.40)	-4.86%
520.6310.51600	WORKER'S COMPENSATION	661.40	92.28	1,323.03	1,176.14	(146.89)	-11.10%
520.6310.51700	MEDICARE-CITY SHARE	766.60	834.40	840.09	852.70	12.61	1.50%
520.6310.51710	HOSPITALIZATION INSURANCE	8,316.14	8,820.63	10,339.08	10,357.33	18.25	0.18%
520.6310.51750	LIFE INSURANCE	36.00	55.88	47.31	43.75	(3.56)	-7.52%
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	Sub-Total Personal Services	**71,250.11**	**77,581.93**	**82,172.55**	**79,469.95**	**(2,702.60)**	**-3.29%**
	Other						
520.6310.52000	TRAVEL,TRAINING AND EDUCATION	1,096.13	2,421.21	4,711.50	6,570.00	1,858.50	39.45%
520.6310.52010	MEMBERSHIPS AND DUES	397.38	221.95	312.79	730.00	417.21	133.38%
520.6310.53110	UTILITIES-ELECTRIC	27,877.35	27,892.48	27,382.81	31,920.00	4,537.19	16.57%
520.6310.53111	UTILITIES-NATURAL GAS	959.39	1,371.39	1,602.49	1,830.00	227.51	14.20%
520.6310.53113	UTILITIES-WATER AND SEWER	358.61	378.30	678.98	950.00	271.02	39.92%
520.6310.53114	UTILITIES-TELEPHONE	638.34	637.52	608.25	1,020.00	411.75	67.69%
520.6310.53115	UTILITIES-CABLE	50.00	50.00	70.84	50.00	(20.84)	-29.42%
520.6310.53250	RENTS AND LEASES	0.00	0.00	0.00	200.00	200.00	#DIV/0!
520.6310.53300	SERV.FEES-PROFESSIONAL	2,151.00	24,250.00	16,359.84	30,240.00	13,880.16	84.84%
520.6310.53461	CNT.-LANDFILL CHARGES	1,059.51	1,013.88	1,083.79	4,200.00	3,116.21	287.53%
520.6310.53520	CNT.MAINT-EQUIPMENT	2,399.29	3,300.00	2,656.28	3,000.00	343.72	12.94%
520.6310.53610	CNT.MAINT-BUILDINGS & STRUCTURES	3,913.75	4,871.41	2,550.32	8,505.00	5,954.68	233.49%
520.6310.53700	INSURANCES AND BONDING	1,436.50	1,592.20	1,778.71	0.00	(1,778.71)	-100.00%
520.6310.53710	INSURANCES-CLAIMS DEDUCTIBLE	0.00	0.00	0.00	1,700.00	1,700.00	#DIV/0!
520.6310.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	0.00	0.00	0.00	60.00	60.00	#DIV/0!
520.6310.54200	SUPPLIES-OPERATING MATERIALS	4,699.20	5,823.22	3,894.75	10,000.00	6,105.25	156.76%
520.6310.54500	SUPPLIES-OTHER EQUIPMENT	1,541.35	0.00	771.60	4,000.00	3,228.40	418.40%
520.6310.54700	SUPPLIES-SMALL TOOLS	912.08	0.00	0.00	600.00	600.00	#DIV/0!
520.6310.54800	SUPPLIES-UNIFORMS	647.26	861.88	1,034.38	1,310.00	275.62	26.65%
520.6310.56000	MISCELLANEOUS OPERATING COSTS	263.48	277.71	367.49	540.00	172.51	46.94%
520.6310.57000	MACHINERY AND EQUIPMENT	0.00	9,582.33	25,003.86	20,600.00	(4,403.86)	-17.61%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
520.6310.59000	REFUNDS-MISCELLANEOUS	0.00	1,635.94	2,433.09	1,000.00	(1,433.09)	-58.90%
	Sub- Total Other	**50,400.62**	**86,181.42**	**93,301.77**	**129,025.00**	**35,723.23**	**38.29%**
	Total- 6300 Waste Water Treatment	**121,650.73**	**163,763.35**	**175,474.32**	**208,494.95**	**33,020.63**	**18.82%**
	520 Sewer Utility Revenue Fund						
	6311 Sewer Cleaning						
	Personal Services:						
520.6311.51200	SALARY-AFSCME	86,151.68	96,163.76	114,098.30	127,320.67	13,222.37	11.59%
520.6311.51201	SALARY-AFSCME-OVERTIME	2,310.68	1,563.41	1,122.47	2,575.00	1,452.53	129.40%
520.6311.51500	PERS	11,837.06	14,060.88	15,644.09	18,185.39	2,541.30	16.24%
520.6311.51600	WORKER'S COMPENSATION	1,084.18	149.21	2,161.44	2,597.91	436.47	20.19%
520.6311.51700	MEDICARE-CITY SHARE	1,231.72	1,374.01	1,567.76	1,883.49	315.73	20.14%
520.6311.51710	HOSPITALIZATION INSURANCE	19,507.53	13,947.86	22,180.42	29,592.36	7,411.94	33.42%
520.6311.51750	LIFE INSURANCE	60.80	73.40	86.40	100.00	13.60	15.74%
	Sub-Total Personal Services	**122,183.65**	**127,332.53**	**156,860.88**	**182,254.83**	**25,393.95**	**16.19%**
	Other						
520.6311.54200	SUPPLIES-OPERATING MATERIALS	3,707.82	4,700.00	2,628.45	4,700.00	2,071.55	78.81%
520.6311.54230	SUPPLIES-GASOLINE/DIESEL FUEL	1,357.76	1,416.15	1,038.36	3,200.00	2,161.64	208.18%
520.6311.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	551.68	0.00	500.00	500.00	#DIV/0!
520.6311.54500	SUPPLIES-OTHER EQUIPMENT	0.00	500.00	0.00	500.00	500.00	#DIV/0!
520.6311.54700	SUPPLIES-SMALL TOOLS	0.00	570.30	0.00	650.00	650.00	#DIV/0!
520.6311.57000	MACHINERY AND EQUIPMENT	0.00	3,519.00	0.00	0.00	-	#DIV/0!
520.6311.57800	SANITARY SEWER IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
	Sub- Total Other	**5,065.58**	**11,257.13**	**3,666.81**	**9,550.00**	**5,883.19**	**160.44%**
	Total- 6311 Sewer Cleaning	**127,249.23**	**138,589.66**	**160,527.69**	**191,804.83**	**31,277.14**	**19.48%**

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	520 Sewer Utility Revenue Fund						
	9800 Reimbursment						
	Other:						
520.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	486,932.10	480,770.54	494,263.74	636,600.00	142,336.26	28.80%
520.9800.59130	REIMB.-SHARED LABOR EXPENSES	17,393.00	16,756.00	21,109.00	20,000.00	(1,109.00)	-5.25%
	Sub- Total Other	**504,325.10**	**497,526.54**	**515,372.74**	**656,600.00**	**141,227.26**	**27.40%**
	Total- 9800 Reimbursment	**504,325.10**	**497,526.54**	**515,372.74**	**656,600.00**	**141,227.26**	**27.40%**
	520 Sewer Utility Revenue Fund						
	9900 Transfers						
	Other:						
520.9900.59560	TR-TO 523 OWDA SA BOND RET.SEWER FUND	88,534.00	88,000.00	106,000.00	108,000.00	2,000.00	1.89%
520.9900.59561	TR-TO 532 WMS. PUMP STA. FUND	101,872.00	30,000.00	82,372.00	77,450.00	(4,922.00)	-5.98%
520.9900.59855	TR-TO 521 SEW.(WWT)DEP.RES.FUND	1,808,410.00	1,750,000.00	1,750,000.00	750,000.00	(1,000,000.00)	-57.14%
520.9900.59865	TR-TO 522 SEWER RES.FUND	447,694.00	445,000.00	447,000.00	747,000.00	300,000.00	67.11%
	Sub- Total Other	**2,446,510.00**	**2,313,000.00**	**2,385,372.00**	**1,682,450.00**	**(702,922.00)**	**-29.47%**
	Total- 9900 Transfers	**2,446,510.00**	**2,313,000.00**	**2,385,372.00**	**1,682,450.00**	**(702,922.00)**	**-29.47%**
Fund: 520	SEWER UTILITY REVENUE FUND	9,271,912.40	4,483,429.46	4,680,681.97	4,663,337.79		
	521 Sewer Utility & Replacement Fund						
	6310 Waste Water Collection						
	Other:						
521.6310.53365	SERV. FEES - BOND ISSUANCE COSTS	2,314.20	0.00	0.00	0.00	-	#DIV/0!

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
521.6310.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	-	#DIV/0!
521.6310.57200	BUILDINGS AND IMPROVEMENTS	820,035.77	169,756.28	5,477.10	1,000,000.00	994,522.90	18157.84%
521.6310.57500	STREET IMPROVEMENTS	109,954.77	0.00	209,030.00	0.00	(209,030.00)	-100.00%
521.6310.57700	WATER IMPROVEMENTS	76,358.90	0.00	0.00	0.00	-	#DIV/0!
521.6310.57800	SANITARY SEWER IMPROVEMENTS	543,191.88	1,052,241.98	487,538.27	1,242,000.00	754,461.73	154.75%
521.6310.57810	SEWER LATERAL IMPROVEMENTS-ROW	66,456.35	39,934.08	20,063.76	100,000.00	79,936.24	398.41%
521.6310.57900	STORM SEWER IMPROVEMENTS	494,699.93	359,820.95	73,279.46	81,000.00	7,720.54	10.54%
Fund: 521	SEWER UTY. REPLCMNT.&IMP. FUND	2,113,011.80	1,621,753.29	795,388.59	2,423,000.00		
	522 Sewer Debt Reserve Fund						
	8300 & 8800 Rev. Fund Debt Services						
	Other:						
522.8300.58450	PRINCIPAL PAYMENT-OWSRC	0.00	0.00	0.00	0.00	-	#DIV/0!
522.8800.58400	PRINCIPAL PAYMENT-LOANS STATE	50,000.00	25,000.00	25,000.00	25,000.00	-	0.00%
522.8800.58470	PRINCIPAL PAYMENT-WPCLF ST.LOANS	383,521.20	387,365.99	391,249.35	709,824.00	318,574.65	81.42%
522.8800.58970	INTEREST PAYMENT-WPCLF ST.LOANS	39,172.94	35,328.15	31,444.79	29,489.00	(1,955.79)	-6.22%
Fund: 522	SEWER DEBT RESERVE FUND	472,694.14	447,694.14	447,694.14	764,313.00		
	523 OWDA SA Debt Retirement Fund						
	8600 Special Assessment Debt Services						
	Other:						
523.8600.53410	COUNTY-AUDITOR FEES	459.40	486.96	474.24	480.00	5.76	1.21%
523.8600.58200	PRINCIPAL PAYMENT-OWDA BONDS	89,415.19	93,475.01	97,719.14	99,913.00	2,193.86	2.25%
523.8600.58700	INTEREST PAYMENT-OWDA BONDS	16,538.58	12,921.81	9,140.85	7,188.00	(1,952.85)	-21.36%
Fund: 523	OWDA SA DEBT RETIREMENT FUND	106,413.17	106,883.78	107,334.23	107,581.00		
	523 Williams Pump Sta. Imp. Prj. Fund						
	8800 Rev. Fund Debt Services						
	Other:						

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
532.8800.58470	PRINCIPAL PAYMENT - WPCLF/DEFA LOANS	107,841.24	67,828.65	55,401.56	69,570.00	14,168.44	25.57%
532.8800.58970	INTEREST PAYMENT - WPCLF/DEFA LOANS	14,216.22	13,542.99	12,242.87	11,803.00	(439.87)	-3.59%
Fund: 532	WILLIAMS PUMP STA.IMP.PRJ.FUND	122,057.46	81,371.64	67,644.43	81,373.00		

560 Sanitation (Refuse) Revenue Fund

1520 Utilities

Other:

560.1520.57000	MACHINERY AND EQUIPMENT	0.00	2,135.47	9,950.00	0.00	(9,950.00)	-100.00%
560.1520.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
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	Sub- Total Other	**0.00**	**2,135.47**	**9,950.00**	**0.00**	**(9,950.00)**	**-100.00%**
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	Total- 9800 Reimbursment	**0.00**	**2,135.47**	**9,950.00**	**0.00**	**(9,950.00)**	**-100.00%**

560 Sanitation (Refuse) Revenue Fund

6400 Sanitation

Personal Services:

560.6400.51100	SALARY-NON BARGAINING	49,991.09	53,734.19	56,995.89	54,106.61	(2,889.28)	-5.07%
560.6400.51101	SALARY-NON BARG-OVERTIME	0.00	0.00	0.00	0.00	-	#DIV/0!
560.6400.51200	SALARY-AFSCME	90,064.44	108,803.32	130,869.76	148,636.62	17,766.86	13.58%
560.6400.51201	SALARY-AFSCME-OVERTIME	1,938.17	721.07	13.43	3,605.00	3,591.57	26742.89%
560.6400.51500	PERS	19,181.19	22,217.88	26,231.06	28,888.75	2,657.69	10.13%
560.6400.51600	WORKER'S COMPENSATION	1,718.83	239.51	3,610.80	4,126.96	516.16	14.30%
560.6400.51700	MEDICARE-CITY SHARE	1,972.07	2,268.13	2,597.19	2,992.05	394.86	15.20%
560.6400.51710	HOSPITALIZATION INSURANCE	29,634.13	35,016.45	35,956.16	46,854.60	10,898.44	30.31%
560.6400.51750	LIFE INSURANCE	97.32	109.22	180.80	186.75	5.95	3.29%
560.6400.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	-	#DIV/0!
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2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	Sub-Total Personal Services	**194,597.24**	**223,109.77**	**256,455.09**	**289,397.34**	**32,942.25**	**12.85%**
	<u>Other</u>						
560.6400.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	386.75	350.00	(36.75)	-9.50%
560.6400.53110	UTILITIES-ELECTRIC	1,013.16	932.46	817.61	1,040.00	222.39	27.20%
560.6400.53111	UTILITIES-NATURAL GAS	319.79	457.12	534.09	610.00	75.91	14.21%
560.6400.53113	UTILITIES-WATER AND SEWER	119.54	125.94	226.22	320.00	93.78	41.46%
560.6400.53114	UTILITIES-TELEPHONE	590.71	590.73	735.20	810.00	74.80	10.17%
560.6400.53115	UTILITIES-CABLE -	50.00	50.00	70.83	50.00	(20.83)	-29.41%
560.6400.53300	SERV.FEES-PROFESSIONAL	240.00	240.00	17,277.25	2,240.00	(15,037.25)	-87.03%
560.6400.53461	CNT.-LANDFILL CHARGES	75,931.39	77,094.92	78,326.42	93,780.00	15,453.58	19.73%
560.6400.53510	CNT.MAINT-VEHICLES	0.00	0.00	(200.00)	1,000.00	1,200.00	-600.00%
560.6400.53610	CNT.MAINT-BUILDINGS & STRUCTURES	1,307.15	1,623.81	852.50	2,835.00	1,982.50	232.55%
560.6400.53700	INSURANCES AND BONDING	8,245.64	10,281.16	11,293.65	10,300.00	(993.65)	-8.80%
560.6400.53710	INSURANCES-CLAIMS DEDUCTIBLE	0.00	0.00	0.00	1,000.00	1,000.00	#DIV/0!
560.6400.54200	SUPPLIES-OPERATING MATERIALS	453.67	891.86	1,617.33	6,555.00	4,937.67	305.30%
560.6400.54230	SUPPLIES-GASOLINE/DIESEL FUEL	18,106.26	28,838.78	23,542.22	32,300.00	8,757.78	37.20%
560.6400.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	200.00	2,000.00	1,800.00	900.00%
560.6400.54700	SUPPLIES-SMALL TOOLS	0.00	0.00	0.00	50.00	50.00	#DIV/0!
560.6400.54800	SUPPLIES-UNIFORMS	1,104.35	1,121.82	1,527.18	1,970.00	442.82	29.00%
560.6400.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	207.15	550.00	342.85	165.51%
560.6400.57000	MACHINERY AND EQUIPMENT	0.00	1,759.50	520.66	2,200.00	1,679.34	322.54%
560.6400.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	-	#DIV/0!
560.6400.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	60.00	0.00	(60.00)	-100.00%
560.6400.59160	REIMB-DIRECT SALARY & FRINGE	14,903.00	13,374.00	11,073.39	15,000.00	3,926.61	35.46%
	Sub- Total Other	**122,384.66**	**137,382.10**	**149,068.45**	**174,960.00**	**25,891.55**	**17.37%**
	Total- 6400 Sanitation	**316,981.90**	**360,491.87**	**405,523.54**	**464,357.34**	**58,833.80**	**14.51%**

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	560 Sanitation (Refuse) Revenue Fund						
	6410 Seasonal Pickup						
	Other						
560.6410.53300	SERV.FEES-PROFESSIONAL	19,206.36	22,180.38	21,143.46	26,650.00	5,506.54	26.04%
560.6410.53461	CNT.-LANDFILL CHARGES	22,329.70	20,433.90	20,264.76	30,900.00	10,635.24	52.48%
560.6410.54200	SUPPLIES-OPERATING MATERIALS	0.00	0.00	0.00	350.00	350.00	#DIV/0!
560.6410.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	-	#DIV/0!
560.6410.59160	REIMB-DIRECT SALARY & FRINGE	22,352.00	10,828.00	20,149.00	15,000.00	(5,149.00)	-25.55%
	Sub- Total Other	**63,888.06**	**53,442.28**	**61,557.22**	**72,900.00**	**11,342.78**	**18.43%**
	Total- 6400 Sanitation	**63,888.06**	**53,442.28**	**61,557.22**	**72,900.00**	**11,342.78**	**18.43%**
	560 Sanitation (Refuse) Revenue Fund						
	6411 Yard Waste Site						
	Other						
560.6411.53300	SERV.FEES-PROFESSIONAL	24,950.00	39,400.00	46,950.00	87,450.00	40,500.00	86.26%
560.6411.53520	CNT.MAINT-EQUIPMENT	0.00	0.00	0.00	0.00	-	#DIV/0!
560.6411.54500	SUPPLIES-OTHER EQUIPMENT	0.00	6,251.76	0.00	1,000.00	1,000.00	#DIV/0!
560.6411.59160	REIMB-DIRECT SALARY & FRINGE	9,521.00	22,816.00	6,149.00	8,000.00	1,851.00	30.10%
	Sub- Total Other	**34,471.00**	**68,467.76**	**53,099.00**	**96,450.00**	**43,351.00**	**81.64%**
	Total- 6400 Sanitation	**34,471.00**	**68,467.76**	**53,099.00**	**96,450.00**	**43,351.00**	**81.64%**
	560 Sanitation (Refuse) Revenue Fund						
	6412 Mosquito Spraying						
	Other						
560.6412.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	9.50	400.00	390.50	4110.53%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
560.6412.52010	MEMBERSHIPS AND DUES	140.00	140.00	175.00	550.00	375.00	214.29%
560.6412.53520	CNT.MAINT-EQUIPMENT	0.00	3,359.33	0.00	300.00	300.00	#DIV/0!
560.6412.54200	SUPPLIES-OPERATING MATERIALS	0.00	0.00	0.00	100.00	100.00	#DIV/0!
560.6412.54240	SUPPLIES-CHEMICALS	65,859.15	67,482.60	38,028.50	77,475.00	39,446.50	103.73%
560.6412.59160	REIMB-DIRECT SALARY & FRINGE	6,071.00	4,993.00	6,100.61	7,500.00	1,399.39	22.94%
	Sub- Total Other	**72,070.15**	**75,974.93**	**44,313.61**	**86,325.00**	**42,011.39**	**94.80%**
	Total- 6400 Sanitation	**72,070.15**	**75,974.93**	**44,313.61**	**86,325.00**	**42,011.39**	**94.80%**

560 Sanitation (Refuse) Revenue Fund

6420 Recycling

	Personal Services:						
560.6420.51200	SALARY-AFSCME	87,218.62	75,817.94	87,284.17	98,550.40	11,266.23	12.91%
560.6420.51201	SALARY-AFSCME-OVERTIME	1,951.53	983.06	1,086.71	3,605.00	2,518.29	231.74%
560.6420.51500	PERS	12,398.48	10,384.87	12,291.60	14,301.76	2,010.16	16.35%
560.6420.51600	WORKER'S COMPENSATION	1,070.84	150.41	1,698.61	2,043.11	344.50	20.28%
560.6420.51700	MEDICARE-CITY SHARE	1,170.56	1,042.09	1,193.41	1,481.25	287.84	24.12%
560.6420.51710	HOSPITALIZATION INSURANCE	26,758.37	12,899.92	21,699.20	38,820.00	17,120.80	78.90%
560.6420.51750	LIFE INSURANCE	73.51	66.51	79.20	100.00	20.80	26.26%
	Sub-Total Personal Services	**130,641.91**	**101,344.80**	**125,332.90**	**158,901.52**	**33,568.62**	**26.78%**
	Other						
560.6420.53460	CNT.-RECYCLING & SORTING	19,608.30	17,784.90	17,970.30	22,000.00	4,029.70	22.42%
560.6420.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	2,000.00	2,000.00	#DIV/0!
560.6420.53700	INSURANCES AND BONDING	564.99	0.00	0.00	0.00	-	#DIV/0!
560.6420.53810	LEGAL ADVERTISING	0.00	0.00	0.00	980.00	980.00	#DIV/0!
560.6420.54200	SUPPLIES-OPERATING MATERIALS	7,939.50	8,324.18	5,854.32	12,000.00	6,145.68	104.98%
560.6420.54230	SUPPLIES-GASOLINE/DIESEL FUEL	9,854.22	14,383.17	14,041.66	15,200.00	1,158.34	8.25%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
560.6420.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	2,000.00	2,000.00	#DIV/0!
560.6420.54800	SUPPLIES-UNIFORMS	709.17	759.95	953.60	1,310.00	356.40	37.37%
560.6420.56000	MISCELLANEOUS OPERATING COSTS	2,606.03	0.00	0.00	0.00	-	#DIV/0!
560.6420.59160	REIMB-DIRECT SALARY & FRINGE	22,589.99	20,691.00	14,814.00	15,500.00	686.00	4.63%
	Sub- Total Other	**63,872.20**	**61,943.20**	**53,633.88**	**70,990.00**	**17,356.12**	**32.36%**
	Total- 6400 Sanitation	**194,514.11**	**163,288.00**	**178,966.78**	**229,891.52**	**50,924.74**	**28.45%**
	560 Sanitation (Refuse) Revenue Fund						
	6420 Recycling						
	Other:						
560.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	222,455.91	218,700.45	231,081.67	233,600.00	2,518.33	1.09%
	Sub- Total Other	**222,455.91**	**218,700.45**	**231,081.67**	**233,600.00**	**2,518.33**	**1.09%**
	Total- 6420 Recycling	**222,455.91**	**218,700.45**	**231,081.67**	**233,600.00**	**2,518.33**	**1.09%**
	560 Sanitation (Refuse) Revenue Fund						
	9900 Transfer						
	Other:						
560.9900.59871	TE-TO 561 SAN.(REF) DEP.RES.FUND	48,300.00	48,300.00	60,000.00	55,000.00	(5,000.00)	-8.33%
	Sub- Total Other	**48,300.00**	**48,300.00**	**60,000.00**	**55,000.00**	**(5,000.00)**	**-8.33%**
	Total- 9900 Transfer	**48,300.00**	**48,300.00**	**60,000.00**	**55,000.00**	**(5,000.00)**	**-8.33%**
Fund: 560	SANITATION (REFUSE)REVENUE FD	952,681.13	990,902.31	1,044,491.82	1,238,523.86		

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
	561 Sanit. (Refuse) Deprec. Res. Fund						
	6400 Sanitation						
	Other:						
561.6400.57000	MACHINERY AND EQUIPMENT	2,892.00	5,012.00	315,010.00	5,000.00	(310,010.00)	-98.41%
561.6400.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	2,000.00	2,000.00	#DIV/0!
Fund: 561	SANIT.(REFUSE) DEPREC.RES.FUND	2,892.00	5,012.00	315,010.00	7,000.00		
	580 Meter Dep. (Elect & Water) Fund						
	6500 Meter Dep./Unapplied Cash						
	Other:						
580.6500.59020	REFUNDS-METER DEPOSITS	11,574.39	28,462.68	30,822.02	25,000.00	(5,822.02)	-18.89%
Fund: 580	METER DEP.(ELECT & WATER) FUND	11,574.39	28,462.68	30,822.02	25,000.00		
	600 Central Garage Rotary Fund						
	5200 & 5600 Garage						
	Personal Services:						
600.5200.51200	SALARY-AFSCME	124,183.07	113,409.56	104,098.92	118,682.63	14,583.71	14.01%
600.5200.51201	SALARY-AFSCME-OVERTIME	5,337.49	3,185.98	3,831.49	5,150.00	1,318.51	34.41%
600.5200.51500	PERS	17,624.57	14,884.27	14,730.04	17,336.57	2,606.53	17.70%
600.5200.51600	WORKER'S COMPENSATION	1,566.27	218.47	2,578.75	2,476.65	(102.10)	-3.96%
600.5200.51700	MEDICARE-CITY SHARE	1,701.53	1,525.59	1,373.66	1,795.57	421.91	30.71%
600.5200.51710	HOSPITALIZATION INSURANCE	44,853.91	40,220.81	36,880.67	49,320.60	12,439.93	33.73%
600.5200.51750	LIFE INSURANCE	76.80	64.00	86.40	100.00	13.60	15.74%
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	Sub-Total Personal Services	**195,343.64**	**173,508.68**	**163,579.93**	**194,862.02**	**31,282.09**	**19.12%**
	Other						
600.5200.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	0.00	200.00	200.00	#DIV/0!
600.5200.53114	UTILITIES-TELEPHONE	989.82	678.54	262.19	1,055.00	792.81	302.38%

2024 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Budgeted	2024 $ $ Inc/(Dec) 24Apv-23Act	2024% % Inc/(Dec) 24Apv-23Act
600.5200.53115	UTILITIES-CABLE	50.00	50.00	70.83	50.00	(20.83)	-29.41%
600.5200.53250	RENTS AND LEASES	0.00	0.00	0.00	0.00	-	#DIV/0!
600.5200.53300	SERV.FEES-PROFESSIONAL	8,587.71	10,787.85	5,847.31	13,000.00	7,152.69	122.32%
600.5200.53700	INSURANCES AND BONDING	61.13	69.83	80.89	100.00	19.11	23.62%
600.5200.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	0.00	0.00	0.00	150.00	150.00	#DIV/0!
600.5200.54200	SUPPLIES-OPERATING MATERIALS	7,399.46	7,959.30	8,125.86	13,700.00	5,574.14	68.60%
600.5200.54230	SUPPLIES-GASOLINE/DIESEL FUEL	1,944.00	2,364.18	1,835.02	3,200.00	1,364.98	74.39%
600.5200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	41,668.07	62,650.31	74,018.70	80,000.00	5,981.30	8.08%
600.5200.54500	SUPPLIES-OTHER EQUIPMENT	10,403.09	4,778.93	13,592.23	13,500.00	(92.23)	-0.68%
600.5200.54700	SUPPLIES-SMALL TOOLS	966.95	1,012.39	2,721.27	3,000.00	278.73	10.24%
600.5200.54800	SUPPLIES-UNIFORMS	1,565.69	1,566.31	2,124.36	2,670.00	545.64	25.68%
600.5200.56000	MISCELLANEOUS OPERATING COSTS	46.25	91.40	0.00	95.00	95.00	#DIV/0!
600.5200.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	-	#DIV/0!
600.5600.54235	SUPPLIES-BULK GAS/DEISEL FUELS	58,770.16	71,562.87	65,491.78	75,000.00	9,508.22	14.52%
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	Sub- Total Other	**132,452.33**	**163,571.91**	**174,170.44**	**205,720.00**	**31,549.56**	**18.11%**
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	Total- 5200 & 5600 Garage	**327,795.97**	**337,080.59**	**337,750.37**	**400,582.02**	**62,831.65**	**18.60%**
Fund: 600	CENTRAL GARAGE ROTARY FUND	327,795.97	337,080.59	337,750.37	400,582.02		
1221 Accts		60,098,675.29	48,457,810.59	50,090,907.18	56,516,646.77		

Napoleon

Heartland Values, Flowing Opportunities

2024 Salary Information

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
HD<12/31/07
HD>04/01/86

	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
	100.1100.51000 CITY COUNCIL/LEGISLATIVE | SALARY-ELECTED OFFICIALS																					
1 -	525	BIALORUCKI, JOSEPH D	01/18/2016	COUNCIL PERSON (President)		1.50%	$5,493.36		100%	5,493	82	5,576	781				112	81				6,549
2 -	523	BAER, DANIEL L	01/01/2016	COUNCIL PERSON		1.50%	$5,493.36		100%	5,493	82	5,576	781				112	81				6,549
3 -	531	CORDES, DAVID A	01/01/2022	COUNCIL PERSON		2.49%	$4,733.28		100%	4,733	118	4,851		301			97	70				5,319
4 -	528	HAASE, KEN L	01/01/2018	COUNCIL PERSON		1.50%	$5,493.36		100%	5,493	82	5,576		346			112	81				6,114
5 -	529	DURHAM, JOHN R	11/04/2019	COUNCIL PERSON (Pres.Pro-Tem)		1.50%	$5,493.36		100%	5,493	82	5,576	781				112	81				6,549
6 -	530	KNEPLEY, MOLLY S	04/06/2020	COUNCIL PERSON		1.50%	$5,493.36		100%	5,493	82	5,576	781				112	81				6,549
7 -	532	WEITZEL, ROBERT	06/05/2023	COUNCIL PERSON		2.50%	$4,438.56		100%	4,439	111	4,550		282			91	66				4,989
8 -																						
9 -																						
10 -																						
	100.1100.51000								TOTALS -->	36,639	641	37,280	3,122	929			746	541				42,617
	100.1200.51000 MAYOR/EXECUTIVE | SALARY-ELECTED OFFICIALS																					
1 -	518	MAASSEL, JASON P	10/01/2012	MAYOR			$15,683.46		100%	15,683		15,683	2,196				314	227				18,420
2 -																						
3 -																						
4 -																						
5 -																						
	100.1200.51000								TOTALS -->	15,683		15,683	2,196				314	227				18,420
	100.1300.51100 CITY MANAGER/ADMINISTRATIVE | SALARY-NON BARGAINING																					
1 -	1146	SMALL, JAMES A	01/09/2023	CITY MANAGER		3.00%	$110,000.00		95%	104,500	3,135	107,635	15,069				2,153	1,561	16,324	67		142,807
2 -	891	GRIFFITH, AMANDA B	09/12/2016	FRONT DESK ADMINISTRATOR	D		$25.80		100%	53,664		53,664	7,513				1,073	778	19,092	70		82,190
3 -	32	DIETRICH, ROXANNE	03/19/1990	EXEC ASSIST TO APPOINTING AUTHORITY	D	3.00%	$26.77	2,500	100%	58,182	1,670	59,852	8,379				1,197	868	9,864	70		80,230
4 -	927	FLOGAUS, MARRISA	07/24/2017	ADMINISTRATIVE ASST/CLERK OF COUNCIL	D	3.00%	$24.37		100%	50,690	1,521	52,210	7,309				1,044	757	19,728	70		81,119
5 -	32	DIETRICH, ROXANNE	03/19/1990	SUPPLEMENT PAY			$10,400.00		100%	10,400		10,400	1,456				208	151				12,215
5 -	32	DIETRICH, ROXANNE	03/19/1990	PROJECTED PAY OUT			$40,000.00		100%	40,000		40,000					800	580				41,380
	100.1300.51100								TOTALS -->	277,435	6,326	283,761	39,727				5,675	4,115	65,008	277		398,562
	100.1300.51101 CITY MANAGER/ADMINISTRATIVE | SALARY-NON BARG-OVERTIME																					
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$500.00		100%	500	15	515	72				10	7				605
2 -																						
3 -																						
4 -																						
5 -																						
	100.1300.51101								TOTALS -->	500	15	515	72				10	7				605
	100.1370.51100 CITY MANAGER/HUMAN RESOURCES | SALARY-NON BARGAINING																					
1 -	1125	ROOF, BRITTANY N	07/25/2022	HUMAN RESOURCES DIRECTOR		3.00%	$79,326.00		100%	79,326	2,380	81,706	11,439				1,634	1,185		70		96,033
2 -																						
3 -																						
4 -																						
5 -																						
	100.1370.51100								TOTALS -->	79,326	2,380	81,706	11,439				1,634	1,185		70		96,033
	100.1400.51100 LAW DIRECTOR/ ADMINISTRATIVE | SALARY-NON BARGAINING																					
1 -	893	HARMON, BILLY D	11/01/2016	LAW DIRECTOR		3.00%	$113,015.97		100%	113,016	3,390	116,406	16,297				2,328	1,688	29,592	70		166,382
2 -	716	FEIN, TAMMY M	03/07/2011	EXEC ASSIST/PARALEGAL TO LAW DIRECTOR		3.00%	$33.55		100%	69,784	2,094	71,878	10,063				1,438	1,042	17,755	70		102,246
3 -																						
4 -																						
5 -																						
	100.1400.51100								TOTALS -->	182,800	5,484	188,284	26,360				3,766	2,730	47,348	140		268,627
	100.1400.51101 LAW DIRECTOR/ ADMINISTRATIVE | SALARY-NON BARG-OVERTIME																					
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$500.00		100%	500	15	515	72				10	7				605
2 -																						
3 -																						
4 -																						
5 -																						

ALL FUNDS
ALL DEPARTMENTS

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
HD<12/31/07
HD>04/01/86

	NO	NAME	HIRE DATE / STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
100.1400.51101								TOTALS -->		500	15	515	72				10	7				605
100.1400.51190 LAW DIRECTOR/ ADMINISTRATIVE | SALARY-SEASONAL																						
1 -		PROJECTED SEASONAL $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
100.1400.51190								TOTALS -->														
100.1500.51100 FINANCE/ADMINISTRATIVE | SALARY-NON BARGAINING																						
1 -	1078	GARRINGER, KEVIN L	09/13/2021	FINANCE DIRECTOR		3.00%	$96,255.12		100%	96,255	2,888	99,143	13,880				1,983	1,438	17,183	70		133,696
2 -		VACANT	01/01/2024	ASSISTANT FINANCE DIRECTOR		3.00%	$62,113.74		100%	62,114	1,863	63,977	8,957				1,280	928	29,592	70		104,804
3 -	864	FRANZ, KIMBERLY L	01/11/2016	SENIOR ACCOUNT CLERK	D	3.00%	$26.78		100%	55,702	1,671	57,373	8,032				1,147	832	9,864	70		77,319
4 -	864	FRANZ, KIMBERLY L	01/11/2016	SUPPLEMENT PAY			$5,200.00		100%	5,200		5,200	728				104	75				6,107
5 -	254	CRIST, TRACY L	05/27/1997	EXEC ASSIST TO APPOINTING AUTHORITY	D	3.00%	$26.77	2,500	100%	58,182	1,670	59,852	8,379				1,197	868	17,755	70		88,122
6 -	254	CRIST, TRACY L	05/27/1997	SUPPLEMENT PAY			$1,164.80		100%	1,165		1,165	163				23	17				1,368
7 -	256	RAUSCH, LORI A	08/04/1997	SUPPLEMENT PAY			$6,240.00		100%	6,240		6,240	874				125	90				7,329
8 -	644	FIELDER, SHANNON J	05/05/2008	SUPPLEMENT PAY			$5,200.00		100%	5,200		5,200	728				104	75				6,107
9 -																						
10 -																						
100.1500.51100								TOTALS -->		290,058	8,093	298,150	41,741				5,963	4,323	74,395	280		424,852
100.1500.51101 FINANCE/ADMINISTRATIVE | SALARY-NON BARG-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$7,000.00		100%	7,000	210	7,210	1,009				144	105				8,468
2 -																						
3 -																						
4 -																						
5 -																						
100.1500.51101								TOTALS -->		7,000	210	7,210	1,009				144	105				8,468
100.1520.51100 FINANCE/UTILITY BILLING | SALARY-NON BARGAINING																						
1 -	256	RAUSCH, LORI A	08/04/1997	UTILITY BILLING ADMINISTRATOR	D	3.00%	$27.40	2,678	100%	59,670	1,710	61,380	8,593				1,228	890	9,864	70		82,025
2 -	817	WESTHOVEN, ERIN M	11/03/2014	ACCOUNT CLERK II	D	3.00%	$21.94		100%	45,635	1,369	47,004	6,581				940	682	19,728	70		75,005
3 -																						
4 -																						
5 -																						
100.1520.51100								TOTALS -->		105,305	3,079	108,384	15,174				2,168	1,572	29,592	140		157,029
100.1520.51101 FINANCE/UTILITY BILLING | SALARY-NON BARG-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$1,000.00		100%	1,000	30											
2 -																						
3 -																						
4 -																						
5 -																						
100.1520.51101								TOTALS -->														
100.1520.51190 FINANCE/UTILITY BILLING | SALARY-SEASONAL																						
1 -		PROJECTED SEASONAL $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
100.1520.51190								TOTALS -->														
100.1600.51100 INFORMATION TECHNOLOGY/ADMINISTRATION | SALARY-NON BARGAINING																						
1 -	905	TEWKSBURY, DUSTIN J	01/09/2017	IT ADMINISTRATOR		3.00%	$84,496.00		100%	84,496	2,535	87,031	12,184				1,741	1,262	28,638	70		130,926
2 -	965	MULLINS, JUSTIN K	09/12/2018	IT SPECIALIST	D	3.00%	$29.50		100%	61,360	1,841	63,201	8,848				1,264	916	9,864	70		84,163
3 -																						
4 -																						
5 -																						

ALL FUNDS
ALL DEPARTMENTS

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
HD<12/31/07
HD>04/01/86

	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
	100.1600.51100							TOTALS -->		145,856	4,376	150,232	21,032				3,005	2,178	38,502	140		215,089
	100.1600.51101 INFORMATION TECHNOLOGY/ADMINISTRATION | SALARY-NON BARG-OVERTIME																					
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$2,000.00		100%	2,000	60	2,060	288				41	30				2,419
2 -																						
3 -																						
4 -																						
5 -																						
	100.1600.51101							TOTALS -->		2,000	60	2,060	288				41	30				2,419
	100.1700.51100 ENGINEERING/CITY ENGINEER | SALARY-NON BARGAINING																					
1 -	926	DEBLIN, ARON R	07/10/2017	CONSTRUCTION INSPECTOR	D	3.00%	$36.34		92%	69,540	2,086	71,626	10,028				1,433	1,039	27,225	64		111,415
2 -	994	MOLL, JACOB	01/01/2024	GIS	D	3.00%	$29.17		100%	60,674	1,820	62,494	8,749				1,250	906	9,864	70		83,333
3 -		VACANT	01/01/2024	ASSISTANT CITY ENGINEER		3.00%	$89,570.00		92%	82,404	2,472	84,877	11,883				1,698	1,231	27,225	64		126,977
4 -	801	SCHULTHEIS, KEVIN L	04/07/2014	ZONING ADMINISTRATOR	D	3.00%	$29.50		50%	30,680	920	31,600	4,424				632	458	8,591	35		45,741
5 -																						
	100.1700.51100							TOTALS -->		243,298	7,299	250,597	35,084				5,012	3,634	72,905	234		367,466
	100.1700.51101 ENGINEERING/CITY ENGINEER | SALARY-NON BARG-OVERTIME																					
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$22,000.00		100%	22,000	660	22,660	3,172				453	329				26,614
2 -																						
3 -																						
4 -																						
5 -																						
	100.1700.51101							TOTALS -->		22,000	660	22,660	3,172				453	329				26,614
	100.1700.51190 ENGINEERING/CITY ENGINEER | SALARY-SEASONAL																					
1 -		PROJECTED SEASONAL $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
	100.1700.51190							TOTALS -->														
	100.1700.51191 ENGINEERING/CITY ENGINEER | SALARY-SEASONAL OVERTIME																					
1 -		PROJECTED SEASONAL OVERTI	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
	100.1700.51191							TOTALS -->														
	100.1800.51000 MUNICIPAL COURT/JUDICIAL | SALARY-ELECTED OFFICIALS																					
1 -	742	SCHULLER, ELIZABETH J.	04/25/2022	MUNICIPAL COURT JUDGE			$151,379.00		100%	151,379		151,379	21,193				3,028	2,195	19,092	70		196,956
2 -		STATE SHARE	04/25/2022	MUNICIPAL COURT JUDGE			$151,379.00		-60%	(91,428)		(91,428)	(12,800)				(1,829)	(1,326)				(107,382)
3 -																						
4 -																						
5 -																						
	100.1800.51000							TOTALS -->		59,951		59,951	8,393				1,199	869	19,092	70		89,574
	100.1800.51100 MUNICIPAL COURT/JUDICIAL | SALARY-NON BARGAINING																					
1 -	868	COTTER, MELISSA K	04/01/2016	MUNICIPAL COURT CLERK		3.00%	$67,267.20		100%	67,267	2,018	69,285	9,700				1,386	1,005	9,864	70		91,310
2 -	738	BARRY, SHARI L	06/27/2011	DEPUTY COURT CLERK	D	3.00%	$22.16		100%	46,093	1,383	47,476	6,647				950	688	9,864	70		65,694
3 -	968	WHITE, LISA A	10/22/2018	DEPUTY COURT CLERK	D	3.00%	$22.16		100%	46,093	1,383	47,476	6,647				950	688	9,864	70		65,694
4 -	797	CREAGER, TIFFANIE N	11/11/2013	DEPUTY COURT CLERK	D	3.00%	$22.16		100%	46,093	1,383	47,476	6,647				950	688	9,864	70		65,694
5 -	1086	O'NEIL, SHANNON	02/17/2022	DEPUTY COURT CLERK	C	3.00%	$20.68		100%	43,014	1,290	44,305	6,203				886	642	9,864	70		61,970
6 -	1065	WACHTMANN, TRUDY G	06/16/2021	DEPUTY COURT CLERK (PART TIME)		3.00%	$12.70		100%	18,415	552	18,967	2,655				379	275		70		22,347
7 -	1036	WALKER, SEAN P	02/01/2021	MUNICIPAL COURT BALIFF		3.00%	$52,000.00		100%	52,000	1,560	53,560	7,498				1,071	777	29,592	70		92,569
8 -	1134	HUDDY, KASARA	10/17/2022	DEPUTY COURT BAILIFF (PART TIME)	D	3.00%	$19.15		50%	19,916	597	20,513	4,820				821	595	28,638	70		55,457
9 -	1088	HAAKE, MADISON	03/01/2022	CHIEF PROBATION OFFICER	D	#DIV/0!	$23.64		100%				5,821									5,821
10 -																						

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
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	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
100.1800.51100								TOTALS -->		338,891	10,167	349,058	56,637				7,391	5,359	107,551	560		526,556
100.1800.51101 MUNICIPAL COURT/JUDICIAL | SALARY-NON BARG-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$500.00		100%	500	15	515	72				10	7				605
2 -																						
3 -																						
4 -																						
5 -																						
100.1800.51101								TOTALS -->		500	15	515	72				10	7				605
100.2100.51130 POLICE/SAFETY SERVICES | SALARY-POLICE COMMAND																						
1 -	100	MACK, DAVID J	02/05/1996	CHIEF OF POLICE			$105,000.69	4,089	100%	109,090		109,090	15,273				2,182	1,582	29,592	70		157,788
2 -	322	LEGG, EDWARD W	02/19/2000	ASST CHIEF OF POLICE		3.00%	$83,855.98	3,609	100%	87,465	2,516	89,981	12,597				1,800	1,305		70		105,752
3 -	668	SMITH, GREGORY T	10/13/2008	POLICE LIEUTENANT	D	3.00%	$39.00		100%	81,120	2,434	83,554	11,698				1,671	1,212	9,546	70		107,750
4 -		MACK, DAVID J	02/05/1996	PROJECTED PAY OUT			$38,968.89		100%	38,969		38,969					779	565				40,313
5 -		LEGG, EDWARD W	02/19/2000	PROJECTED PAY OUT			$14,877.42		100%	14,877		14,877					298	216				15,391
6 -																						
7 -		SHIFT DIFFERENTIAL				3.00%	$2,600.00		100%	2,600	78	2,678	375				54					3,106
8 -		COURT APPEARANCE				3.00%	$1,000.00		100%	1,000	30	1,030	144				21					1,195
9 -		HOLIDAY OT AND COMP-TIME PAYOUT				3.00%	$8,500.00		100%	8,500	255	8,755	1,226				175					10,156
10 -																						
100.2100.51130								TOTALS -->		343,621	5,312	348,933	41,312				6,979	4,879	39,138	210		441,451
100.2100.51131 POLICE/SAFETY SERVICES | SALARY-POLICE COMMAND-OT																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$6,000.00		100%	6,000	180	6,180	865				124	90				7,258
2 -																						
3 -																						
4 -																						
5 -																						
100.2100.51131								TOTALS -->		6,000	180	6,180	865				124	90				7,258
100.2100.51300 POLICE/SAFETY SERVICES | SALARY-PATROL OFFICERS																						
1 -	456	AUGUSTINE, JAMES J	11/01/2004	DETECTIVE (1 CERT.)	D	3.00%	$32.36	1,200	100%	68,511	2,019	70,530			13,753		1,411	1,023	29,592	70		116,379
2 -	1154	BUCHENBURG, JOSHUA D	04/03/2023	PATROL OFFICER	B	3.00%	$26.90		100%	55,952	1,679	57,631			11,238		1,153	836	9,546	70		80,473
3 -	798	LANNAN, PATRICK D	12/16/2013	PATROL OFFICER	D	3.00%	$30.62		100%	63,690	1,911	65,600			12,792		1,312	951	19,728	70		100,454
4 -	745	RUBIO JR, ROGELIO	09/12/2011	PATROL OFFICER	D	3.00%	$30.62		100%	63,690	1,911	65,600			12,792		1,312	951	29,592	70		110,318
5 -	739	RUFFER, JUSTIN A	06/27/2011	SERGEANT	D	3.00%	$35.21		100%	73,243	2,197	75,440			14,711		1,509	1,094	29,592	70		122,416
6 -	898	STEWARD, DAVID A	11/08/2016	SERGEANT	D	3.00%	$35.21		100%	73,243	2,197	75,440			14,711		1,509	1,094	29,592	70		122,416
7 -	819	VONDEYLEN, RYAN A	11/03/2014	DETECTIVE (1 CERT.)	D	3.00%	$32.36		100%	67,311	2,019	69,330			13,519		1,387	1,005	19,728	70		105,040
8 -	1015	JONES, NICHOLAS J	10/07/2019	PATROL OFFICER (1 CERT.)	D	3.00%	$30.82	1,000	100%	65,106	1,923	67,029			13,071		1,341	972	17,755	70		100,237
9 -	966	MURREY, TYLER	09/25/2018	PATROL OFFICER (1 CERT.)	D	3.00%	$30.82		100%	64,106	1,923	66,029			12,876		1,321	957	9,546	70		90,798
10 -	1126	TREJO, JACOB	08/08/2022	PATROL OFFICER	C	3.00%	$28.53		100%	59,342	1,780	61,123			11,919		1,222	886	9,546	70		84,766
11 -	1190	PEREZ, THALIA	06/27/2023	PATROL OFFICER	B	3.00%	$26.90		100%	55,952	1,679	57,631			11,238		1,153	836	9,546	70		80,473
14 -		VACANT	01/01/2024	PATROL OFFICER	D	3.00%	$30.62		100%	63,690	1,911	65,600			12,792		1,312	951	28,638	70		109,363
15 -		SHIFT DIFFERENTIAL				3.00%	$6,615.00		100%	6,615	198	6,813			1,329		136					8,278
16 -		COURT APPEARANCE TIME				3.00%	$2,200.00		100%	2,200	66	2,266			442		45					2,753
17 -		HOLIDAY OT AND COMP-TIME PAYOUT				3.00%	$3,500.00		100%	3,500	105	3,605			703		72					4,380
18 -		Workers Comp Allocation - Police Auxiliary 9439RN				3.00%			100%								2,000					2,000
19 -																						
20 -																						
100.2100.51300								TOTALS -->		786,149	23,518	809,668			157,885		18,193	11,556	242,403	840		1,240,546
100.2100.51301 POLICE/SAFETY SERVICES | SALARY-PATROL OFFICERS-OT																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$40,000.00		100%	40,000	1,200	41,200			8,034		824	597				50,655
2 -																						
3 -																						
4 -																						
5 -																						
100.2100.51301								TOTALS -->		40,000	1,200	41,200			8,034		824	597				50,655

APPROPRIATION BUDGET PERSONNEL

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	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
	100.2100.51310 POLICE/SAFETY SERVICES | SALARY-DISPATCHERS																					
1 -	1144	CLEVENGER, COURTNEY	12/08/2022	DISPATCHER	B	3.00%	$22.38		100%	46,550	1,397	47,947			9,350		959	695	19,728	70		78,749
2 -	1020	WHITCOMB, JAYLA L	12/11/2019	DISPATCHER (1 CERT.)	D	3.00%	$25.65		100%	53,352	1,601	54,953			10,716		1,099	797	19,092	70		86,726
3 -	888	RASEY, KORE M	07/25/2016	DISPATCHER	D	3.00%	$25.45		100%	52,936	1,588	54,524			10,632		1,090	791	29,592	70		96,700
4 -	979	WRIGHT, CARLI J	01/31/2019	DISPATCHER	D	3.00%	$25.45		100%	52,936	1,588	54,524			10,632		1,090	791	29,592	70		96,700
5 -	265	WALKER, TONYA	09/11/2000	DISPATCHER (1 CERT.)	D	3.00%	$25.65	720	100%	54,072	1,601	55,673			10,856		1,113	807	9,864	70		78,384
6 -	1145	SMITH, KYLE J	12/12/2022	DISPATCHER	B	3.00%	$22.38		100%	46,550	1,397	47,947			9,350		959	695	9,864	70		68,885
7 -		SHIFT DIFFERENTIAL				3.00%	$2,000.00		100%	2,000	60	2,060			402		41					2,503
8 -																						
9 -																						
10 -																						
100.2100.51310									**TOTALS -->**	**308,397**	**9,230**	**317,627**			**61,937**		**6,353**	**4,576**	**117,733**	**420**		**508,646**
	100.2100.51311 POLICE/SAFETY SERVICES | SALARY-DISPATCHERS-OT																					
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$7,000.00		100%	7,000	210	7,210			1,406		144	105				8,865
2 -																						
3 -																						
4 -																						
5 -																						
100.2100.51311									**TOTALS -->**	**7,000**	**210**	**7,210**			**1,406**		**144**	**105**				**8,865**
	100.2101.51100 POLICE/CODE ENFORCEMENT | SALARY-NON BARGAINING																					
1 -	801	SCHULTHEIS, KEVIN L	04/07/2014	ZONING ADMINISTRATOR	D	3.00%	$29.50		50%	30,680	920	31,600	4,424				632	458	8,591	35		45,741
2 -																						
3 -																						
4 -																						
5 -																						
100.2101.51100									**TOTALS -->**	**30,680**	**920**	**31,600**	**4,424**				**632**	**458**	**8,591**	**35**		**45,741**
	100.2102.51300 POLICE/SCHOOL RES. OFFICER | SALARY-PATROL OFFICERS																					
1 -	639	STRICKLAND, BRADLEY A	10/01/2007	PATROL OFFICER	D	3.00%	$30.62	1,200	100%	64,890	1,911	66,800			13,026		1,336	969	29,592	70		111,793
2 -																						
3 -																						
4 -																						
5 -																						
100.2102.51300									**TOTALS -->**	**64,890**	**1,911**	**66,800**			**13,026**		**1,336**	**969**	**29,592**	**70**		**111,793**
	100.2102.51301 POLICE/SCHOOL RES. OFFICER | SALARY-PATROL OFFICERS-OVERTIME																					
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$2,600.00		100%	2,600	78	2,678			522		54	39				3,293
2 -																						
3 -																						
4 -																						
5 -																						
100.2102.51301									**TOTALS -->**	**2,600**	**78**	**2,678**			**522**		**54**	**39**				**3,293**
	100.2103.51300 POLICE/K-9 UNIT | SALARY-PATROL OFFICERS																					
1 -	894	LIPSCOMB, ROBERT C	10/27/2016	PATROL OFFICER	D	3.00%	$30.62	1,000	100%	64,690	1,911	66,600			12,987		1,332	966	29,592	70		111,547
2 -		SHIFT DIFFERENTIAL				3.00%	$300.00		100%	300	9	309			60		6					375
3 -		COURT APPEARANCE				3.00%	$800.00		100%	800	24	824			161		16					1,001
4 -																						
5 -																						
100.2103.51300									**TOTALS -->**	**65,790**	**1,944**	**67,733**			**13,208**		**1,355**	**966**	**29,592**	**70**		**112,924**
	100.2103.51301 POLICE/K-9 UNIT | SALARY-PATROL OFFICERS-OVERTIME																					
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$2,200.00		100%	2,200	66	2,266			442		45	33				2,786
2 -																						
3 -																						
4 -																						
5 -																						
100.2103.51301									**TOTALS -->**	**2,200**	**66**	**2,266**			**442**		**45**	**33**				**2,786**

ALL FUNDS
ALL DEPARTMENTS

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
HD<12/31/07

HD>04/01/86

	NO	NAME	HIRE DATE / STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
100.2200.51100 FIRE/SAFETY SERVICES | SALARY-NON BARGAINING																						
1 -	842	BOWEN, DAVID L	06/10/2015	FIRE CHIEF		3.00%	$95,000.10		100%	95,000	2,850	97,850				23,484	1,957	1,419	29,592	70		154,372
2 -	897	STIRIZ, JOHAN L	11/04/2016	ASSISTANT FIRE CHIEF		3.00%	$83,855.98		100%	83,856	2,516	86,372				20,729	1,727	1,252	29,592	70		139,743
3 -																						
4 -																						
5 -																						
100.2200.51100									**TOTALS -->**	**178,856**	**5,366**	**184,222**				**44,213**	**3,684**	**2,671**	**59,185**	**140**		**294,115**
100.2200.51101 FIRE/SAFETY SERVICES | SALARY-NON BARG-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
100.2200.51101									**TOTALS -->**													
100.2200.51400 FIRE/SAFETY SERVICES | SALARY-FIRE FULLTIME																						
1 -	698	FREY, JOEL M	12/28/2009	FIRE FIGHTER/PAR CAPTAIN (2 CERT.)	D	3.00%	$26.43	4,300	100%	73,016	2,061	75,077				18,019	1,502	1,089	29,592			125,279
2 -	889	REISER, TYLER M	09/02/2016	FIRE FIGHTER/PAR CAPTAIN (2 CERT.)	D	3.00%	$26.43	4,300	100%	73,016	2,061	75,077				18,019	1,502	1,089	29,592			125,279
3 -	1072	ANDERSON, JOSH A	06/22/2021	FIRE FIGHTER/PAR (3 CERT.)	D	3.00%	$24.14	4,000	100%	66,776	1,883	68,660				16,478	1,373	996	19,728			107,235
4 -	1132	ZUNK, ABIGAIL	10/10/2023	FIRE FIGHTER/PAR	A	3.00%	$19.24	4,000	100%	54,024	1,501	55,525				13,326	1,110	805	29,592			100,359
5 -	1089	PUGSLEY, LEEANNA	03/05/2022	FIRE FIGHTER/PAR	C	3.00%	$22.23	4,000	100%	61,798	1,734	63,532				15,248	1,271	921	28,638			109,609
6 -	843	WESTHOVEN, TOBIAS J	06/09/2015	FIRE FIGHTER/PAR (2 CERT.)	D	3.00%	$24.04	4,000	100%	66,516	1,875	68,392				16,414	1,368	992	19,728			106,894
7 -	863	JONES, BENJAMIN A	10/26/2018	FIRE FIGHTER/PAR	D	3.00%	$23.84	4,000	100%	65,984	1,860	67,844				16,282	1,357	984	9,864			96,331
8 -	1136	RUPP, ALEX T	11/05/2022	FIRE FIGHTER/PAR (1 CERT.)	C	3.00%	$22.33	4,000	100%	62,049	1,741	63,790				15,310	1,276	925	9,546			90,846
9 -	1155	BENARTH, JOSHUA R	05/01/2023	FIRE FIGHTER/PAR	B	3.00%	$20.73	4,000	100%	57,898	1,617	59,515				14,284	1,190	863	19,728			95,580
10 -																						
11 -																						
12 -																						
13 -																						
14 -																						
15 -																						
100.2200.51400									**TOTALS -->**	**581,077**	**16,334**	**597,411**				**143,379**	**11,948**	**8,662**	**196,010**			**957,411**
100.2200.51401 FIRE/SAFETY SERVICES | SALARY-FIRE FULLTIME-OT																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$23,000.00		100%	23,000	690	23,690				5,686	474	344				30,193
2 -																						
3 -																						
4 -																						
5 -																						
100.2200.51401									**TOTALS -->**	**23,000**	**690**	**23,690**				**5,686**	**474**	**344**				**30,193**
100.2200.51410 FIRE/SAFETY SERVICES | SALARY-FIREMEN PARTTIME																						
1 -		PROJECTED SALARY $	01/01/2024			3.00%	$277,000.00		100%	277,000	8,310	285,310		17,689			5,706	4,137				312,842
2 -																						
3 -																						
4 -																						
5 -																						
100.2200.51410									**TOTALS -->**	**277,000**	**8,310**	**285,310**		**17,689**			**5,706**	**4,137**				**312,842**
100.2200.51411 FIRE/SAFETY SERVICES | SALARY - FIREFIGHTER IN TRAINING																						
1 -		PROJECTED SALARY $	01/01/2024			3.00%	$2,000.00		100%	2,000	60	2,060	288				41	30				2,419
2 -																						
3 -																						
4 -																						
5 -																						
100.2200.51411									**TOTALS -->**	**2,000**	**60**	**2,060**	**288**				**41**	**30**				**2,419**
100.2200.51412 FIRE/SAFETY SERVICES | SALARY-ADJUNCT - ADJUNCT																						
1 -		PROJECTED SALARY $	01/01/2024			3.00%	$5,000.00		100%	5,000	150	5,150	721				103	75				6,049

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
HD<12/31/07

HD>04/01/86

	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
2 -																						
3 -																						
4 -																						
5 -																						
100.2200.51412								**TOTALS -->**		**5,000**	**150**	**5,150**	**721**				**103**	**75**				**6,049**
100.2200.51413 FIRE/SAFETY SERVICES | SALARY - FIRE PARTTIME-OVERTIM - Fire Part Time																						
1 -		PROJECTED OVERTIME $	01/01/2024						100%													
2 -																						
3 -																						
4 -																						
5 -																						
100.2200.51413								**TOTALS -->**														
100.2200.51420 FIRE/SAFETY SERVICES | SALARY-EMT PARTTIME																						
1 -		PROJECTED SALARY $	01/01/2024						100%													
2 -																						
3 -																						
4 -																						
5 -																						
100.2200.51420								**TOTALS -->**														
100.4700.51200 CEMETERY/GROUNDS | SALARY-AFSCME																						
1 -	1127	KWASNIAK, RONALD	08/12/2022	PARKS/RECREATION WORKER III	C	3.00%	$19.43		100%	40,414	1,212	41,627	5,828				833	604		50		48,941
2 -	929	CALLAWAY, CASON J	08/21/2017	PARKS/RECREATION WORKER I	B	3.00%	$13.07		100%	13,070	392	13,462	1,885				269	195		50		15,861
3 -	1151	KOCH, DANIEL	03/30/2023	PARKS/RECREATION WORKER I	B	3.00%	$13.07		100%	13,070	392	13,462	1,885				269	195		50		15,861
4 -																						
5 -																						
100.4700.51200								**TOTALS -->**		**66,554**	**1,997**	**68,551**	**9,597**				**1,371**	**994**		**150**		**80,663**
100.4700.51201 CEMETERY/GROUNDS | SALARY-AFSCME-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$6,000.00		100%	6,000	180	6,180	865				124	90				7,258
2 -																						
3 -																						
4 -																						
5 -																						
100.4700.51201								**TOTALS -->**		**6,000**	**180**	**6,180**	**865**				**124**	**90**				**7,258**
100.4700.51190 CEMETERY/GROUNDS | SALARY-SEASONAL																						
1 -		PROJECTED SEASONAL $	01/01/2024			3.00%	$5,000.00		100%	5,000	150	5,150	721				103	75				6,049
2 -																						
3 -																						
4 -																						
5 -																						
100.4700.51190								**TOTALS -->**		**5,000**	**150**	**5,150**	**721**				**103**	**75**				**6,049**
100.5130.51200 SERVICE/BLDS.,PROPERTIES,EQUIP. | SALARY-AFSCME																						
1 -	74	NAGEL, THOMAS R	05/02/1994	MAINTENANCE FOREMAN	D	3.00%	$29.94	3,315	100%	67,985	1,940	69,926	9,790				1,399	1,014	17,755	50		99,933
2 -																						
3 -																						
4 -																						
5 -																						
100.5130.51200								**TOTALS -->**		**67,985**	**1,940**	**69,926**	**9,790**				**1,399**	**1,014**	**17,755**	**50**		**99,933**
100.5130.51201 SERVICE/BLDS.,PROPERTIES,EQUIP. | SALARY-AFSCME-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$1,000.00		100%	1,000	30	1,030	144				21	15				1,210
2 -																						
3 -																						
4 -																						
5 -																						
100.5130.51201								**TOTALS -->**		**1,000**	**30**	**1,030**	**144**				**21**	**15**				**1,210**

ALL FUNDS
ALL DEPARTMENTS

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
HD<12/31/07

HD>04/01/86

	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
170.1510.51100 FINANCE/INCOME TAX COLLECTION | SALARY-NON BARGAINING																						
1 -	644	FIELDER, SHANNON J	05/05/2008	TAX ADMINISTRATOR	D	3.00%	$27.40		100%	56,992	1,710	58,702	8,218				1,174	851	19,728	70		88,743
2 -	817	WESTHOVEN, ERIN M	08/15/2016	SUPPLEMENT PAY			$7,800.00		100%	7,800		7,800	1,092				156	113				9,161
3 -																						
4 -																						
5 -																						
170.1510.51100									**TOTALS -->**	**64,792**	**1,710**	**66,502**	**9,310**				**1,330**	**964**	**19,728**	**70**		**97,905**
170.1510.51101 FINANCE/INCOME TAX COLLECTION | SALARY-NON BARG-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
170.1510.51101									**TOTALS -->**													
170.1510.51190 FINANCE/INCOME TAX COLLECTION | SALARY-SEASONAL																						
1 -		PROJECTED SEASONAL $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
170.1510.51190									**TOTALS -->**													
200.5100.51100 SERVICE/STREETS MAINT.&PROP. | SALARY-NON BARGAINING																						
1 -	482	LULFS, CHAD E	01/03/2006	PUBLIC WORKS DIRECTOR/ENGINEER		3.00%	$125,023.39	4,037	33%	42,590	1,238	43,828	6,136				877	636	6,510	23		58,009
2 -	297	OKULEY, BRIAN J	04/26/1999	OPERATIONS SUPERINTENDENT		3.00%	$80,499.95	3,605	25%	21,026	604	21,630	3,028				433	314	4,439	18		29,861
3 -	964	GONZALEZ, BRANDY M	09/13/2018	SENIOR SERVICE BUILDING SECRETARY	D	3.00%	$21.94		5%	2,282	68	2,350	329				47	34	493	4		3,257
4 -	1146	SMALL, JAMES A	01/09/2023	CITY MANAGER		3.00%	$110,000.00		5%	5,500	165	5,665	793				113	82	859	4		7,516
5 -		VACANT	01/01/2024	ASSISTANT CITY ENGINEER		3.00%	$89,570.00		8%	7,166	215	7,381	1,033				148	107				8,668
6 -	926	DEBUN, ARON R	07/10/2017	CONSTRUCTION INSPECTOR	D	3.00%	$36.34		8%	6,047	181	6,228	872				125	90	2,367	6		9,688
7 -	964	GONZALEZ, BRANDY M	09/13/2018	SUPPLEMENT PAY			$6,240.00		100%	6,240		6,240	874				125	90				7,329
8 -																						
9 -																						
10 -																						
200.5100.51100									**TOTALS -->**	**90,851**	**2,471**	**93,322**	**13,065**				**1,866**	**1,353**	**14,669**	**53**		**124,329**
200.5100.51101 SERVICE/STREETS MAINT.&PROP. | SALARY-NON BARG-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$1,000.00		100%	1,000	30	1,030	144				21	15				1,210
2 -																						
3 -																						
4 -																						
5 -																						
200.5100.51101									**TOTALS -->**	**1,000**	**30**	**1,030**	**144**				**21**	**15**				**1,210**
200.5100.51200 SERVICE/STREETS MAINT.&PROP. | SALARY-AFSCME																						
1 -	982	EHLERS, CHRISTOPHER	03/04/2019	MUNICIPAL SERVICE WORKER III	D	3.00%	$25.38		100%	54,415	1,632	56,047	7,847				1,121	813	19,728	50		85,606
2 -	1085	SHROYER, KURT	01/31/2022	MUNICIPAL SERVICE WORKER II	C	3.00%	$21.20		100%	45,792	1,374	47,166	6,603				943	684	29,592	50		85,039
3 -																						
4 -																						
5 -																						
200.5100.51200									**TOTALS -->**	**100,207**	**3,006**	**103,213**	**14,450**				**2,064**	**1,497**	**49,321**	**100**		**170,644**
200.5100.51201 SERVICE/STREETS MAINT.&PROP. | SALARY-AFSCME-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$7,000.00		100%	7,000	210	7,210	1,009				144	105				8,468
2 -																						
3 -																						
4 -																						
5 -																						
200.5100.51201									**TOTALS -->**	**7,000**	**210**	**7,210**	**1,009**				**144**	**105**				**8,468**

	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
200.5110.51200 SERVICE/ICE AND SNOW REMOVAL | SALARY-AFSCME																						
1 -		PROJECTED SALARY $	01/01/2024			3.00%	$17,000.00		100%	17,000	510	17,510										17,510
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
200.5110.51200								**TOTALS -->**		**17,000**	**510**	**17,510**										**17,510**
200.5110.51201 SERVICE/ICE AND SNOW REMOVAL | SALARY-AFSCME-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$20,000.00		100%	20,000	600	20,600										20,600
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
200.5110.51201								**TOTALS -->**		**20,000**	**600**	**20,600**										**20,600**
200.5120.51200 SERVICE/STORM DRAINAGE | SALARY-AFSCME																						
1 -		PROJECTED SALARY $	01/01/2024			3.00%	$10,000.00		100%	10,000	300	10,300										10,300
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
200.5120.51200								**TOTALS -->**		**10,000**	**300**	**10,300**										**10,300**
200.5120.51201 SERVICE/STORM DRAINAGE | SALARY-AFSCME-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$1,500.00		100%	1,500	45	1,545										1,545
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
200.5120.51201								**TOTALS -->**		**1,500**	**45**	**1,545**										**1,545**
220.4100.51100 RECREATION/ADMINISTRATIVE | SALARY-NON BARGAINING																						
1 -	27	COTTER, ANTHONY J	06/29/1992	PARKS/RECREATION DIRECTOR		3.00%	$87,115.18	3,597	100%	90,712	2,613	93,326	13,066				1,867	1,353	29,592	70		139,273
2 -	27	COTTER, ANTHONY J	06/29/1992	PROJECTED PAY OUT			$45,746.00		100%	45,746		45,746					915	663				47,324
3 -																						
4 -																						
5 -																						
220.4100.51100								**TOTALS -->**		**136,458**	**2,613**	**139,072**	**13,066**				**2,781**	**2,017**	**29,592**	**70**		**186,598**
220.4200.51100 RECREATION/GOLF OPERATING | SALARY-NON BARGAINING																						
1 -	1021	SCHWAB, THOMAS	03/23/2020	GOLF COURSEGROUNDS SUPERINTENDENT		3.00%	$74,347.52		100%	74,348	2,230	76,578	10,721				1,532	1,110	19,728	70		109,739
2 -	1160	KRUSE, RANDY	09/18/2023	GOLF COURSE MANAGER (PT)		3.00%	$15.00		100%	18,000	540	18,540	2,596				371	269		70		21,845
3 -	872	BARNES, RANDALL R	05/03/2016	GOLF COURSE CLUBHOUSE (PT)		3.00%	$12.50		100%	7,500	225	7,725	1,082				155	112		70		9,143
4 -	1045	CRAMER, DENINE	05/31/2021	GOLF COURSE CLUBHOUSE (PT)		3.00%	$11.50		100%	3,450	104	3,554	497				71	52		70		4,244
5 -	608	HUMMER, LINDA Y	07/31/2006	GOLF COURSE CLUBHOUSE (PT)		3.00%	$11.75		100%	3,525	106	3,631	508				73	53		70		4,334
6 -	433	LANZER, MARVIN	04/12/2004	GOLF COURSE CLUBHOUSE (PT)		3.00%	$12.50		100%	7,500	225	7,725	1,082				155	112		70		9,143
7 -	792	MERRILL, GREGG R	07/23/2013	GOLF COURSE CLUBHOUSE (PT)		3.00%	$11.15		100%	3,345	100	3,445	482				69	50		70		4,117
8 -	883	MILIUS, KEVIN J	05/31/2016	GOLF COURSE CLUBHOUSE (PT)		3.00%	$11.75		100%	3,525	106	3,631	508				73	53		70		4,334
9 -	108	NELSON, RICHARD A	08/27/2020	GOLF COURSE CLUBHOUSE (PT)		3.00%	$11.50		100%	3,450	104	3,554	497				71	52		70		4,244
10 -	1193	KRUSE, LISA	09/18/2023	GOLF COURSE ASST. MANAGER(PT)		3.00%	$14.00		100%	14,000	420	14,420	2,019				288	209		70		17,006
11 -	947	SEHLMEYER, ROBERT A	04/20/2018	GOLF COURSE CLUBHOUSE (PT)		3.00%	$12.90		100%	11,610	348	11,958	1,674				239	173		70		14,115
12 -	1100	BERGSTEDT, THOMAS	04/14/2022	GOLF COURSE CLUBHOUSE (PT)		3.00%	$12.25		100%	7,350	221	7,571	1,060				151	110		70		8,962
13 -	1124	LLOYD, ETHAN M	06/27/2022	GOLF COURSE CLUBHOUSE (PT)		3.00%	$10.10		100%	6,060	182	6,242	874				125	91		70		7,401
14 -	1138	BIALORUCKI, CONNER J	11/03/2022	GOLF COURSE CLUBHOUSE (PT)		3.00%	$16.56		100%	19,872	596	20,468	2,866				409	297		70		24,110
15 -	1156	SMALL, CONNOR P	05/22/2023	FACILITY MANAGER	C	3.00%	$21.60		33%	14,826	445	15,271	2,138				305	221		23		17,959
220.4200.51100								**TOTALS -->**		**198,361**	**5,951**	**204,312**	**28,604**				**4,086**	**2,963**	**19,728**	**1,003**		**260,695**
220.4200.51191 RECREATION/GOLF OPERATING | SALARY-SEASONAL-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													

HD<12/01/10
HD<12/31/07
HD>04/01/86

	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
2 -																						
3 -																						
4 -																						
5 -																						
220.4200.51191									TOTALS -->													
220.4200.51200 RECREATION/GOLF OPERATING | SALARY-AFSCME																						
1 -		PROJECTED SALARY $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
220.4200.51200									TOTALS -->													
220.4200.51201 RECREATION/GOLF OPERATING | SALARY-AFSCME-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
220.4200.51201									TOTALS -->													
220.4300.51190 RECREATION/POOL OPERATING | SALARY-SEASONAL																						
1 -		PROJECTED SEASONAL $	01/01/2024			3.00%	$105,000.00		100%	105,000	3,150	108,150	15,141				2,163	1,568				127,022
2 -																						
3 -																						
4 -																						
5 -																						
220.4300.51190									TOTALS -->	105,000	3,150	108,150	15,141				2,163	1,568				127,022
220.4400.51100 RECREATION/PARKS & PROGRAMS | SALARY-NON BARGAINING																						
1 -	1156	SMALL, CONNOR P	05/22/2023	FACILITY MANAGER	C	3.00%	$21.60		34%	15,276	458	15,734	2,203				315	228		24		18,503
2 -																						
3 -																						
4 -																						
5 -																						
220.4400.51100									TOTALS -->	15,276	458	15,734	2,203				315	228		24		18,503
220.4400.51101 RECREATION/PARKS & PROGRAMS | SALARY-NON BARGAINING-OVERTIME																						
1 -						3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
220.4400.51101									TOTALS -->													
220.4400.51200 RECREATION/PARKS & PROGRAMS | SALARY-AFSCME																						
1 -	780	THOMPSON, SHAWN M	05/06/2013	PARKS/RECREATION FOREMAN	D	3.00%	$29.94		100%	62,275	1,868	64,143	8,980				1,283	930	29,592	50		104,979
2 -	103	BRUNS, TIMOTHY J	02/24/1997	PARKS/RECREATION WORKER III	D	3.00%	$20.83	2,194	100%	45,520	1,300	46,820	6,555				936	679	19,728	50		74,769
3 -	1049	PRIGGE, LUKAS	09/07/2021	PARKS/RECREATION WORKER III	D	3.00%	$20.83		100%	43,326	1,300	44,626	6,248				893	647		50		52,463
4 -																						
5 -																						
220.4400.51200									TOTALS -->	151,122	4,468	155,590	21,783				3,112	2,256	49,321	150		232,211
220.4400.51201 RECREATION/PARKS & PROGRAMS | SALARY-AFSCME-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$12,000.00		100%	12,000	360	12,360	1,730				247	179				14,517
2 -																						
3 -																						
4 -																						
5 -																						
220.4400.51201									TOTALS -->	12,000	360	12,360	1,730				247	179				14,517

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
HD<12/31/07
HD>04/01/86

220.4400.51190 RECREATION/PARKS & PROGRAMS | SALARY-SEASONAL

	NO	NAME	HIRE DATE / STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -		PROJECTED SEASONAL $	01/01/2024			3.00%	$30,000.00		100%	30,000	900	30,900	4,326				618	448				36,292
2 -																						
3 -																						
4 -																						
5 -																						
220.4400.51190								**TOTALS -->**		**30,000**	**900**	**30,900**	**4,326**				**618**	**448**				**36,292**

220.4400.51191 RECREATION/PARKS & PROGRAMS | SALARY-SEASONAL-OVERTIME

	NO	NAME	HIRE DATE / STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$500.00		100%	500	15	515	72				10	7				605
2 -																						
3 -																						
4 -																						
5 -																						
220.4400.51191								**TOTALS -->**		**500**	**15**	**515**	**72**				**10**	**7**				**605**

221.4300.51100 RECREATION/POOL OPERATING | SALARY-NON BARGAINING

	NO	NAME	HIRE DATE / STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -	1156	SMALL, CONNOR P	05/22/2023	FACILITY MANAGER	C	3.00%	$21.60		33%	14,826	445	15,271	2,138				305	221	3,255	23		21,214
2 -																						
3 -																						
4 -																						
5 -																						
221.4300.51100								**TOTALS -->**		**14,826**	**445**	**15,271**	**2,138**				**305**	**221**				**21,214**

271.2100.51131 POLICE/SAFETY SERVICES | SALARY-POLICE COMMAND-OT

	NO	NAME	HIRE DATE / STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
271.2100.51131								**TOTALS -->**														

271.2100.51301 POLICE/SAFETY SERVICES | SALARY-PATROL OFFICERS-OT

	NO	NAME	HIRE DATE / STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
271.2100.51301								**TOTALS -->**														

274.2100.51131 POLICE/SAFETY SERVICES | SALARY-POLICE COMMAND-OT

	NO	NAME	HIRE DATE / STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
274.2100.51131								**TOTALS -->**														

274.2100.51301 POLICE/SAFETY SERVICES | SALARY-PATROL OFFICERS-OT

	NO	NAME	HIRE DATE / STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
274.2100.51301								**TOTALS -->**														

275.1800.51710 MUNICIPAL COURT/JUDICIAL | HOSPITALIZATION INSURANCE

	NO	NAME	HIRE DATE / STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -																						
2 -		no salary account for this fund/dept				#DIV/0!																
3 -																						
4 -																						

ALL FUNDS
ALL DEPARTMENTS

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
HD<12/31/07
HD>04/01/86

NO		NAME	HIRE DATE / STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
5 -																						
275.1800.51710								**TOTALS -->**														
275.1810.51100 MUNICIPAL COURT/PROBATION DEPARTMENT | SALARY-NON BARGAINING																						
1 -	1088	HAAKE, MADISON	03/01/2022	CHIEF PROBATION OFFICER	D	#DIV/0!	$23.64		100%								1,013	734	19,092	70		20,909
2 -																						
3 -																						
4 -																						
5 -																						
275.1810.51100								**TOTALS -->**									**1,013**	**734**	**19,092**	**70**		**20,909**
277.1810.51100 MUNICIPAL COURT/PROBATION DEPARTMENT | SALARY-NON BARGAINING																						
1 -		PROJECTED SALARY $	01/01/2024			3.00%			100%													
2 -		accounts 277.1810.51500, 277.1810.51700, 277.1810.51750 are inactive																				
3 -																						
4 -																						
5 -																						
277.1810.51100								**TOTALS -->**														
277.2017.51700 | MEDICARE-CITY SHARE																						
1 -						3.00%			100%													
2 -		no salary account for this fund/dept				#DIV/0!																
3 -																						
4 -																						
5 -																						
277.2017.51700								**TOTALS -->**														
277.2019.51100 | SALARY-NON BARGAINING																						
1 -		PROJECTED SALARY $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
277.2019.51100								**TOTALS -->**														
277.2020.51100 | SALARY-NON BARGAINING																						
1 -		PROJECTED SALARY $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
277.2020.51100								**TOTALS -->**														
277.2021.51100 | SALARY-NON BARGAINING																						
1 -																						
2 -																						
3 -																						
4 -																						
5 -																						
277.2021.51100								**TOTALS -->**														
280.2100.51130 POLICE/SAFETY SERVICES | SALARY-POLICE COMMAND - CPT																						
1 -		PROJECTED SALARY $	01/01/2024			3.00%			100%													
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
280.2100.51130								**TOTALS -->**														
280.2100.51131 POLICE/SAFETY SERVICES | SALARY-POLICE COMMAND-OT																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -		no benefit accounts for this fund/dept																				

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
HD<12/31/07
HD>04/01/86

	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
3 -																						
4 -																						
5 -																						
280.2100.51131								TOTALS -->														
280.2100.51300 POLICE/SAFETY SERVICES | SALARY-PATROL OFFICERS - CPT																						
1 -		PROJECTED SALARY $	01/01/2024			3.00%			100%													
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
280.2100.51300								TOTALS -->														
280.2100.51301 POLICE/SAFETY SERVICES | SALARY-PATROL OFFICERS-OT																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
280.2100.51301								TOTALS -->														
280.2102.51300 POLICE/SCHOOL RES. OFFICER | SALARY-PATROL OFFICERS - SRO - CPT																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
280.2102.51300								TOTALS -->														
280.2103.51300 POLICE/K-9 UNIT | SALARY-PATROL OFFICERS - K-9 - CPT																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -		no benefit accounts for this fund/dept																				
3 -																						
4 -																						
5 -																						
280.2103.51300								TOTALS -->														
287.2016.51600 | WORKER'S COMPENSATION																						
1 -									100%													
2 -		no salary account for this fund/dept				#DIV/0!																
3 -																						
4 -																						
5 -																						
287.2016.51600								TOTALS -->														
287.2023.51100 | SALARY-NON BARGAINING																						
1 -	1134	HUDDY, KASARA	10/17/2022	PROBATION OFFICER/BAILIFF	D	3.00%	$19.15		50%	19,916	597	20,513	924									21,437
2 -	1088	HAAKE, MADISON	03/01/2022	CHIEF PROBATION OFFICER	D	3.00%	$23.64		100%	49,171	1,475	50,646	1,269									51,915
3 -																						
4 -																						
5 -																						
287.2023.51100								TOTALS -->		69,087	2,073	71,160	2,193									73,353
288.1810.51100 MUNICIPAL COURT/PROBATION DEPARTMENT | SALARY-NON BARGAINING																						
1 -						3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
288.1810.51100								TOTALS -->														
288.2021.51100 | SALARY-NON BARGAINING																						

ALL FUNDS
ALL DEPARTMENTS

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
HD<12/31/07

HD>04/01/86

	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -																						
2 -																						
3 -																						
4 -																						
5 -																						
288.2021.51100								**TOTALS -->**														
100.2100.51530 POLICE/SAFETY SERVICES | POLICE PENSION																						
1 -		Total Police Pension is funded from the 100 General Fund and the 290 Police Pension Fund (Inside Millage				#DIV/0!									(95,600)							(95,600)
2 -																						
3 -																						
4 -																						
5 -																						
100.2100.51530								**TOTALS -->**							**(95,600)**							**(95,600)**
290.2100.51530 POLICE/SAFETY SERVICES | POLICE PENSION																						
1 -		Total Police Pension is funded from the 100 General Fund and the 290 Police Pension Fund (Inside Millage				#DIV/0!									95,600							95,600
2 -																						
3 -																						
4 -																						
5 -																						
290.2100.51530								**TOTALS -->**							**95,600**							**95,600**
100.2200.51540 FIRE/SAFETY SERVICES | FIRE PENSION																						
1 -		Total Fire Pension is funded from the 100 General Fund and the 291 Fire Pension Fund (Inside Millage)				#DIV/0!										(47,850)						(47,850)
2 -																						
3 -																						
4 -																						
5 -																						
100.2200.51540								**TOTALS -->**								**(47,850)**						**(47,850)**
291.2200.51540 FIRE/SAFETY SERVICES | FIRE PENSION																						
1 -		Total Fire Pension is funded from the 100 General Fund and the 291 Fire Pension Fund (Inside Millage)				#DIV/0!										47,850						47,850
2 -																						
3 -																						
4 -																						
5 -																						
291.2200.51540								**TOTALS -->**								**47,850**						**47,850**
500.6110.51100 ELECTRIC/OPERATIONS, DIST. SYSTEM | SALARY-NON BARGAINING																						
1 -	1027	KUHLMAN, GREGORY J	07/01/2020	ELECTRIC DISTRIBUTION SUPERINTENDENT		3.00%	$98,263.62		100%	98,264	2,948	101,212	14,170				2,024	1,468	29,592	70		148,535
2 -	31	DIETRICH, MICHAEL T	01/28/1991	ELECTRICAL CONST/MAINT INSPECTOR	D	3.00%	$39.39	3,605	100%	101,928	2,950	104,877	14,683				2,098	1,521	29,592	70		152,841
3 -	964	GONZALEZ, BRANDY M	09/13/2018	SENIOR SERVICE BUILDING SECRETARY	D	3.00%	$21.94		60%	27,381	821	28,203	3,948				564	409	5,918	42		39,084
4 -																						
5 -																						
500.6110.51100								**TOTALS -->**		**227,572**	**6,719**	**234,291**	**32,801**				**4,686**	**3,397**	**65,103**	**182**		**340,460**
500.6110.51101 ELECTRIC/OPERATIONS, DIST. SYSTEM | SALARY-NON BARG-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$18,000.00		100%	18,000	540	18,540	2,596				371	269				21,775
2 -																						
3 -																						
4 -																						
5 -																						
500.6110.51101								**TOTALS -->**		**18,000**	**540**	**18,540**	**2,596**				**371**	**269**				**21,775**
500.6110.51190 ELECTRIC/OPERATIONS, DIST. SYSTEM | SALARY-SEASONAL																						
1 -		PROJECTED SEASONAL $	01/01/2024			3.00%	$10,000.00		100%	10,000	300	10,300	1,442				206	149				12,097
2 -																						
3 -																						
4 -																						
5 -																						

ALL FUNDS
ALL DEPARTMENTS

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
HD<12/31/07

HD>04/01/86

	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
	500.6110.51190							TOTALS -->		10,000	300	10,300	1,442				206	149				12,097
	500.6110.51200 ELECTRIC/OPERATIONS, DIST. SYSTEM | SALARY-AFSCME																					
1 -	41	FETHER, JEFFREY T	06/05/1995	LEAD LINEMAN	D	7.00%	$39.26	4,113	100%	92,055	6,156	98,211	13,750				1,964	1,424	19,728	50		135,127
2 -	752	PAHL, RYAN P	04/15/2011	LEAD LINEMAN	D	7.00%	$39.26		100%	87,942	6,156	94,098	13,174				1,882	1,364	19,728	50		130,297
3 -	97	LATHER, DAVID A	08/07/1995	LINEMAN FIRST CLASS	D	7.00%	$35.55	3,605	100%	83,806	5,614	89,420	12,519				1,788	1,297	19,728	50		124,802
4 -	748	GOMEZ, JOSE O	02/21/2011	LINEMAN FIRST CLASS	D	7.00%	$35.55		100%	80,201	5,614	85,815	12,014				1,716	1,244	9,864	50		110,704
5 -	751	GUSTWILLER, JEREMY L	04/15/2011	LINEMAN FIRST CLASS	D	7.00%	$35.55		100%	79,632	5,574	85,206	11,929				1,704	1,235	19,728	50		119,853
6 -	1128	BABCOCK, HENRY W III	08/26/2022	APPRENTICE LINEMAN	B	7.00%	$22.45		100%	46,696	3,269	49,965	6,995				999	724	29,592	50		88,326
7 -	1150	MCCAW, CASEY J	03/06/2022	GROUNDMAN	D	7.00%	$24.05		100%	50,024	3,502	53,526	7,494				1,071	776	19,728	50		82,644
8 -	1192	KAUFMANN, ZAKKAI E	07/10/2023	APPRENTICE LINEMAN	B	7.00%	$22.45		100%	46,696	3,269	49,965	6,995				999	724	9,864	50		68,598
9 -	376	HOGREFE, NIKK K	02/20/2001	SUBSTATION TECHNICIAN	D	3.00%	$35.03	3,605	100%	91,040	2,623	93,663	13,113				1,873	1,358	17,755	50		127,813
10 -	641	DRUHOT, SHAWN T	01/18/2021	SERVICEMAN	D	7.00%	$32.00	2,437	100%	68,997	4,659	73,656	10,312				1,473	1,068	17,755	50		104,315
11 -	296	HOWE, JAMES R	04/05/1999	LEAD LINE CLEARANCE WORKER	D	3.00%	$27.69	2,831	100%	60,426	1,728	62,154	8,702				1,243	901	9,864	50		82,914
12 -	691	COURTNEY, JERRY	08/27/2009	LINE CLEARANCE WORKER	D	3.00%	$19.04		100%	39,603	1,188	40,791	5,711				816	591	17,755	50		65,715
13 -																						
14 -																						
15 -																						
	500.6110.51200							TOTALS -->		827,119	49,352	876,470	122,706				17,529	12,709	211,092	600		1,241,107
	500.6110.51201 ELECTRIC/OPERATIONS, DIST. SYSTEM | SALARY-AFSCME-OVERTIME																					
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$30,000.00		100%	30,000	900	30,900	4,326				618	448				36,292
2 -																						
3 -																						
4 -																						
5 -																						
	500.6110.51201							TOTALS -->		30,000	900	30,900	4,326				618	448				36,292
	510.6200.51100 WATER/TREATMENT PLANT OPERATIONS | SALARY-NON BARGAINING																					
1 -	772	WEIS, JEFFREY	10/22/2012	WTP SUPERINTENDENT		3.00%	$88,082.38		100%	88,082	3,103	91,185	12,766				1,824	1,322	29,592	70		136,760
2 -	972	GRAHAM, MATT	12/10/2018	ASSIST WTP SUPERINTENDENT	D	3.00%	$36.88		100%	76,710	3,618	80,328	11,246				1,607	1,165	19,092	70		113,507
3 -																						
4 -																						
5 -																						
	510.6200.51100							TOTALS -->		164,793	6,721	171,514	24,012				3,430	2,487	48,684	140		250,267
	510.6200.51101 WATER/TREATMENT PLANT OPERATIONS | SALARY-NON BARG-OVERTIME																					
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$6,000.00		100%	6,000	180	6,180	865				124	90				7,258
2 -																						
3 -																						
4 -																						
5 -																						
	510.6200.51101							TOTALS -->		6,000	180	6,180	865				124	90				7,258
	510.6200.51190 WATER/TREATMENT PLANT OPERATIONS | SALARY-SEASONAL																					
1 -		PROJECTED SEASONAL $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
	510.6200.51190							TOTALS -->														
	510.6200.51200 WATER/TREATMENT PLANT OPERATIONS | SALARY-AFSCME																					
1 -	874	STEWART, AARON L	05/31/2016	WTP CHIEF OPERATOR	D	3.00%	$33.03		100%	75,573	2,267	77,840	10,898				1,557	1,129	29,592	50		121,065
2 -	973	FUNK, CHAD	12/17/2018	WTP OPERATOR III	D	3.00%	$29.94		100%	68,982	2,069	71,051	9,947				1,421	1,030	29,592	50		113,092
3 -	983	CASS, DUSTIN R	03/04/2019	WTP OPERATOR III	D	3.00%	$29.94		100%	68,503	2,055	70,558	9,878				1,411	1,023	19,728	50		102,648
4 -	1099	WILLIAMS, JOSH	04/26/2022	WTP OPERATOR I	C	3.00%	$21.98		100%	50,290	1,509	51,799	7,252				1,036	751	9,864	50		70,752
5 -																						
	510.6200.51200							TOTALS -->		263,347	7,900	271,248	37,975				5,425	3,933	88,777	200		407,558
	510.6200.51201 WATER/TREATMENT PLANT OPERATIONS | SALARY-AFSCME-OVERTIME																					

ALL FUNDS
ALL DEPARTMENTS

APPROPRIATION BUDGET PERSONNEL

HD<12/01/10
HD<12/31/07
HD>04/01/86

#	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$8,000.00		100%	8,000	240	8,240	1,154				165	119				9,678
2 -																						
3 -																						
4 -																						
5 -																						
510.6200.51201								**TOTALS -->**		**8,000**	**240**	**8,240**	**1,154**				**165**	**119**				**9,678**

510.6210.51100 WATER/DISTRIBUTION SYSTEM | SALARY-NON BARGAINING

#	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -	482	LULFS, CHAD E	01/03/2006	PUBLIC WORKS DIRECTOR/ENGINEER		3.00%	$125,023.39	4,037	23%	29,039	844	29,882	4,184				598	433	4,439	16		39,552
2 -	297	OKULEY, BRIAN J	04/26/1999	OPERATIONS SUPERINTENDENT		3.00%	$81,447.20	3,605	25%	21,263	611	21,874	3,062				437	317	4,439	18		30,147
3 -	964	GONZALEZ, BRANDY M	09/13/2018	SENIOR SERVICE BUILDING SECRETARY		3.00%	$21.94		15%	6,845	205	7,051	987				141	102	1,480	11		9,771
4 -																						
5 -																						
510.6210.51100								**TOTALS -->**		**57,147**	**1,660**	**58,807**	**8,233**				**1,176**	**853**	**10,357**	**44**		**79,470**

510.6210.51190 WATER/DISTRIBUTION SYSTEM | SALARY-SEASONAL

#	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -		PROJECTED SEASONAL $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
510.6210.51190								**TOTALS -->**														

510.6210.51200 WATER/DISTRIBUTION SYSTEM | SALARY-AFSCME

#	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -	614	OKULY, JASON L	01/08/2007	WATER DISTRIBUTION FOREMAN	D	3.00%	$29.94	2,655	100%	67,325	1,940	69,266	9,697				1,385	1,004	29,592	50		110,995
2 -	866	BURKEY, BRADLEY E	03/21/2016	WATER TECHNICIAN II	C	3.00%	$26.02		100%	55,787	1,674	57,460	8,044				1,149	833	29,592	50		97,130
3 -	836	MEYER, DEVIN	09/18/2019	MUNICIPAL SERVICE WORKER II	C	3.00%	$21.20		100%	45,453	1,364	46,816	6,554				936	679	9,864	50		64,900
4 -	1133	KENT, RYAN	09/19/2022	MUNICIPAL SERVICE WORKER II	C	3.00%	$21.20		100%	45,453	1,364	46,816	6,554				936	679	19,728	50		74,764
5 -	1141	BALLIN, DAWSON	11/29/2022	MUNICIPAL SERVICE WORKER II	C	3.00%	$21.20		100%	45,453	1,364	46,816	6,554				936	679	9,864	50		64,900
6 -																						
7 -																						
8 -																						
9 -																						
10 -																						
510.6210.51200								**TOTALS -->**		**259,471**	**7,704**	**267,175**	**37,405**				**5,344**	**3,874**	**98,641**	**250**		**412,688**

510.6210.51201 WATER/DISTRIBUTION SYSTEM | SALARY-AFSCME-OVERTIME

#	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$10,000.00		100%	10,000	300	10,300	1,442				206	149				12,097
2 -																						
3 -																						
4 -																						
5 -																						
510.6210.51201								**TOTALS -->**		**10,000**	**300**	**10,300**	**1,442**				**206**	**149**				**12,097**

519.6200.51100 WATER/TREATMENT PLANT OPERATIONS | SALARY-NON BARGAINING

#	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -		PROJECTED SALARY $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
519.6200.51100								**TOTALS -->**														

520.6300.51100 SEWER (WWT)/TREATMENT PLANT OPER. | SALARY-NON BARGAINING

#	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -	333	OKULEY, JEREMY J	04/17/2000	WWTP SUPERINTENDENT		3.00%	$88,082.38		100%	88,082	3,103	91,185	12,766				1,824	1,322	17,755	70		124,923
2 -	640	WENNER, MICHAEL K	10/15/2007	WWTP CHIEF OPERATOR		3.00%	$33.25	2,649	100%	78,193	2,266	80,459	11,264				1,609	1,167	19,728	70		114,298
3 -	661	MEYER, BRADLEY L	08/16/2008	WWTP CHIEF OPERATOR		3.00%	$46.63		100%	96,990	2,910	99,900	13,986				1,998	1,449		70		117,403
4 -																						
5 -																						
520.6300.51100								**TOTALS -->**		**263,266**	**8,279**	**271,545**	**38,016**				**5,431**	**3,937**	**37,484**	**210**		**356,623**

520.6300.51101 SEWER (WWT)/TREATMENT PLANT OPER. | SALARY-NON BARG-OVERTIME

HD<12/01/10
HD<12/31/07
HD>04/01/86

	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51560 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						
		520.6300.51101							TOTALS -->													
		520.6300.51200 SEWER (WWT)/TREATMENT PLANT OPER. | SALARY-AFSCME																				
1 -	5	BACON, KENT S	12/15/1980	WWTP OPERATOR III	A	3.00%	$24.26	3,178	100%	57,909	1,642	59,550	8,337				1,191		19,728	50		88,857
2 -	908	GRAF, STEWART E	04/03/2017	WWTP OPERATOR III	D	3.00%	$29.94		100%	68,024	2,041	70,064	9,809				1,401	1,016	29,592	50		111,933
3 -	602	KUPFERSMITH, JASON	12/14/2020	WWTP OPERATOR III	D	3.00%	$29.94	2,546	100%	70,570	2,041	72,610	10,165				1,452	1,053	19,728	50		105,059
4 -	1040	NAGEL, ROBERT	01/01/2022	WWTP OPERATOR I	C	3.00%	$21.98		100%	49,587	1,488	51,074	7,150				1,021	741	19,092	50		79,129
5 -																						
		520.6300.51200							TOTALS -->	246,089	7,211	253,300	35,462				5,066	2,809	88,141	200		384,978
		520.6300.51201 SEWER (WWT)/TREATMENT PLANT OPER. | SALARY-AFSCME-OVERTIME																				
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$3,000.00		100%	3,000	90	3,090	433				62	45				3,629
2 -																						
3 -																						
4 -																						
5 -																						
		520.6300.51201							TOTALS -->	3,000	90	3,090	433				62	45				3,629
		520.6310.51100 SEWER (WWT)/COLLECTION SYSTEM | SALARY-NON BARGAINING																				
1 -	482	LULFS, CHAD E	01/03/2006	PUBLIC WORKS DIRECTOR/ENGINEER		3.00%	$125,023.39	4,037	23%	29,039	844	29,882	4,184				598	433	4,439	16		39,552
2 -	297	OKULEY, BRIAN J	04/26/1999	OPERATIONS SUPERINTENDENT		3.00%	$81,447.20	3,605	25%	21,263	611	21,874	3,062				437	317	4,439	18		30,147
3 -	964	GONZALEZ, BRANDY M	09/13/2018	SENIOR SERVICE BUILDING SECRETARY		3.00%	$21.94		15%	6,845	205	7,051	987				141	102	1,480	11		9,771
4 -																						
5 -																						
		520.6310.51100							TOTALS -->	57,147	1,660	58,807	8,233				1,176	853	10,357	44		79,470
		520.6311.51200 SEWER (WWT)/CLEANING & IMP.(SSO & CSO) | SALARY-AFSCME																				
1 -	318	EIS, ROGER A	09/14/1999	STREETS & SEWER FOREMAN	D	3.00%	$29.94	3,315	100%	67,985	1,940	69,926	9,790				1,399	1,014	9,864	50		92,042
2 -	485	BARNES, JEREMY	06/13/2011	MUNICIPAL SERVICE WORKER III	D	3.00%	$25.38	1,348	100%	55,763	1,632	57,395	8,035				1,148	832	19,728	50		87,189
3 -																						
4 -																						
5 -																						
		520.6311.51200							TOTALS -->	123,748	3,573	127,321	17,825				2,546	1,846	29,592	100		179,230
		520.6311.51201 SEWER (WWT)/CLEANING & IMP.(SSO & CSO) | SALARY-AFSCME-OVERTIME																				
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$2,500.00		100%	2,500	75	2,575	361				52	37				3,024
2 -																						
3 -																						
4 -																						
5 -																						
		520.6311.51201							TOTALS -->	2,500	75	2,575	361				52	37				3,024
		560.6400.51100 SANITATION /COLLECTION & DISPOSAL | SALARY-NON BARGAINING																				
1 -	482	LULFS, CHAD E	01/03/2006	PUBLIC WORKS DIRECTOR/ENGINEER		3.00%	$125,023.39	4,037	23%	29,039	844	29,882	4,184				598	433	4,439	16		39,552
2 -	297	OKULEY, BRIAN J	04/26/1999	OPERATIONS SUPERINTENDENT		3.00%	$81,447.20	3,605	25%	21,263	611	21,874	3,062				437	317	4,439	18		30,147
3 -	964	GONZALEZ, BRANDY M	09/13/2018	SENIOR SERVICE BUILDING SECRETARY		3.00%	$21.94		5%	2,282	68	2,350	329				47	34	493	4		3,257
4 -																						
5 -																						
		560.6400.51100							TOTALS -->	52,583	1,523	54,107	7,575				1,082	785	9,371	37		72,956
		560.6400.51101 SANITATION /COLLECTION & DISPOSAL | SALARY-NON BARG-OVERTIME																				
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%			100%													
2 -																						
3 -																						
4 -																						
5 -																						

ALL FUNDS
ALL DEPARTMENTS

APPROPRIATION BUDGET PERSONNEL
HD<12/01/10
HD<12/31/07
HD>04/01/86

	NO	NAME	HIRE DATE STEP DATE	POSITION	PAY STEP	PROJECTED INCREASE %	SALARY / BASE RATE	LONGEVITY + BONUS	% OF PAY	BASE ANNUAL SALARY	PROJECTED INCREASE	TOTAL ANNUAL SALARY	51500 PERS 14.00%	51580 SS 6.20%	51530 POLICE 19.50%	51540 FIRE 24.00%	51600 WORK COMP 2.00%	51700 MEDICARE 1.45%	51710 HEALTH INS	51750 LIFE INS	51900 UNEMPLOY COMP	TOTAL BENEFITS
560.6400.51101								**TOTALS -->**														
560.6400.51200 SANITATION /COLLECTION & DISPOSAL | SALARY-AFSCME																						
1 -	613	HUNTER, PERRY L	01/08/2007	SANITATION FOREMAN	D	3.00%	$25.94	2,225	100%	56,180	1,619	57,799	8,092				1,156	838	17,755	50		85,690
2 -	1129	FORD, AADON	08/29/2022	MUNICIPAL SERVICE WORKER II	C	3.00%	$21.20		100%	44,096	1,323	45,419	6,359				908	659		50		53,394
3 -	1153	BOST, RICK	03/27/2023	MUNICIPAL SERVICE WORKER II	C	3.00%	$21.20		100%	44,096	1,323	45,419	6,359				908	659	19,728	50		73,123
4 -																						
5 -																						
560.6400.51200								**TOTALS -->**		**144,372**	**4,264**	**148,637**	**20,809**				**2,973**	**2,155**	**37,484**	**150**		**212,207**
560.6400.51201 SANITATION /COLLECTION & DISPOSAL | SALARY-AFSCME-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$3,500.00		100%	3,500	105	3,605	505				72	52				4,234
2 -																						
3 -																						
4 -																						
5 -																						
560.6400.51201								**TOTALS -->**		**3,500**	**105**	**3,605**	**505**				**72**	**52**				**4,234**
560.6420.51200 SANITATION/RECYCLING PROGRAMS | SALARY-AFSCME																						
1 -	365	NYE, TERRY W	04/23/2001	RECYCLING FOREMAN	D	3.00%	$23.55	2,678	100%	51,662	1,470	53,132	7,438				1,063	770	19,728	50		82,181
2 -	1174	SNYDER, GEORGE M	05/30/2023	MUNICIPAL SERVICE WORKER II	C	3.00%	$21.20		100%	44,096	1,323	45,419	6,359				908	659	19,092	50		72,486
3 -																						
4 -																						
5 -																						
560.6420.51200								**TOTALS -->**		**95,758**	**2,792**	**98,550**	**13,797**				**1,971**	**1,429**	**38,820**	**100**		**154,667**
560.6420.51201 SANITATION/RECYCLING PROGRAMS | SALARY-AFSCME-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$3,500.00		100%	3,500	105	3,605	505				72	52				4,234
2 -																						
3 -																						
4 -																						
5 -																						
560.6420.51201								**TOTALS -->**		**3,500**	**105**	**3,605**	**505**				**72**	**52**				**4,234**
600.5200.51200 SERVICE/CENTRAL GARAGE | SALARY-AFSCME																						
1 -	699	MILLER, NATHAN A	01/25/2010	HEAD MECHANIC	D	3.00%	$29.94	1,995	100%	66,186	1,926	68,112	9,536				1,362	988	29,592	50		109,640
2 -	1140	GLADISH, MICHAEL	11/28/2022	AUTOMOTIVE MECHANIC	C	3.00%	$22.90		100%	49,098	1,473	50,571	7,080				1,011	733	19,728	50		79,173
3 -																						
4 -																						
5 -																						
600.5200.51200								**TOTALS -->**		**115,284**	**3,399**	**118,683**	**16,616**				**2,374**	**1,721**	**49,321**	**100**		**188,813**
600.5200.51201 SERVICE/CENTRAL GARAGE | SALARY-AFSCME-OVERTIME																						
1 -		PROJECTED OVERTIME $	01/01/2024			3.00%	$5,000.00		100%	5,000	150	5,150	721				103	75				6,049
2 -																						
3 -																						
4 -																						
5 -																						
600.5200.51201								**TOTALS -->**		**5,000**	**150**	**5,150**	**721**				**103**	**75**				**6,049**
		ALL FUNDS / ALL DEPARTMENTS						**GRAND TOT**		**8,720,717**	**273,653**	**8,994,370**	**899,364**	**18,618**	**256,461**	**193,278**	**180,888**	**128,420**	**2,219,068**	**7,792**		**12,901,536**