



AGENDA
OXFORD CITY COUNCIL WORK SESSION

COURTHOUSE

THURSDAY, OCTOBER 17, 2024 AT 7:00 PM

William Snavelly, Mayor

Chantel Raghu, Vice-Mayor
Jason Bracken
Michael Smith

Amber Franklin
Alex French
David Prytherch

-
1. Roll Call.
 2. Topic
 - A. Review and discuss the City Manager's Proposed 2025 Budget.
 3. Adjourn.



2025 CITY MANAGER'S PROPOSED BUDGET DOCUMENT

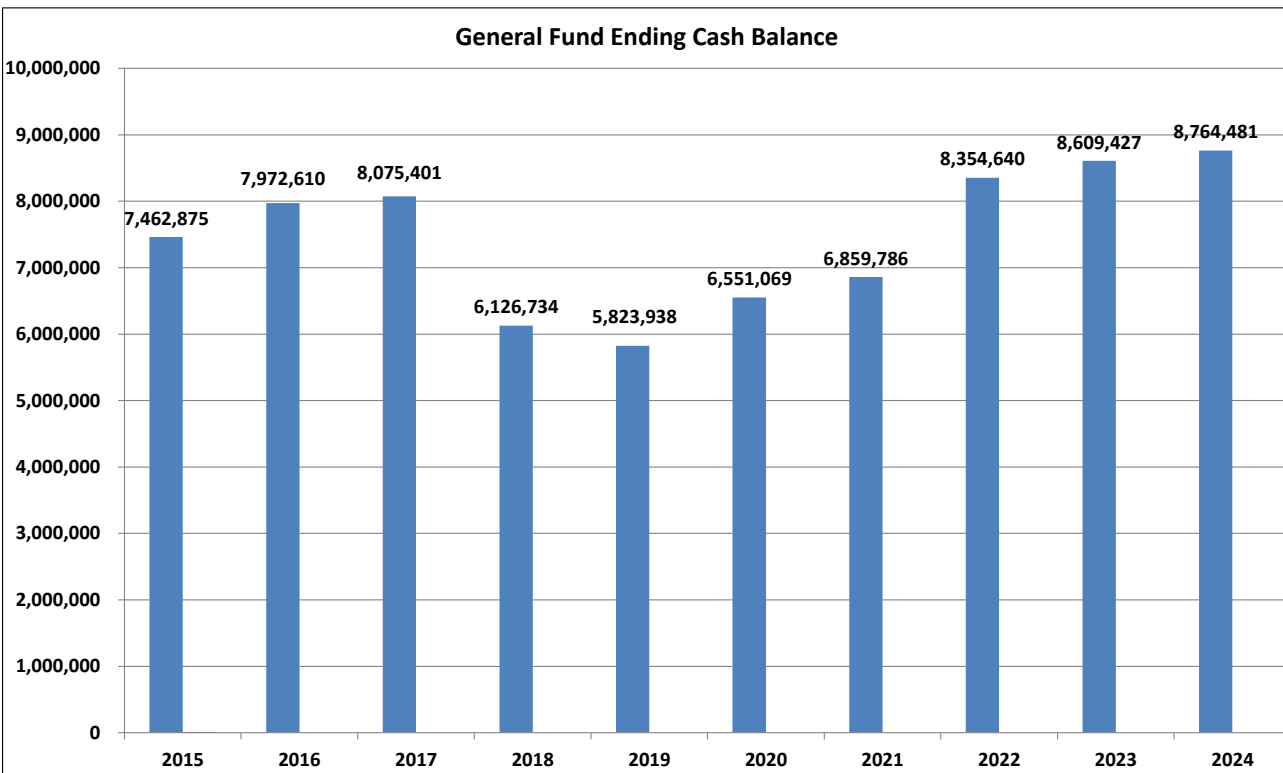
General Fund
Summary Of Balances

Fund: 110

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	13,841,709	14,930,851	14,485,811	8,618,389	15,465,135	15,476,430	6.8%
TOTAL EXPENDITURES	10,764,043	11,736,589	12,347,050	6,340,440	12,156,101	13,867,621	12.3%
EXCESS RECEIPTS OVER EXPENDITURES	3,077,667	3,194,262	2,138,761	2,277,949	3,309,034	1,608,809	-24.8%
CAPITAL IMPROVEMENTS	(685)	(28,631)	0	0	0	0	0.0%
TRANSFERS IN	171,282	154,710	152,210	76,105	152,210	161,589	6.2%
TRANSFERS OUT	(2,993,477)	(3,165,287)	(2,291,471)	(1,113,236)	(2,291,471)	(1,770,399)	22.7%
ADVANCES IN	3,927,837	5,332,500	3,905,000	0	3,905,000	5,255,000	34.6%
ADVANCES OUT	(3,927,837)	(5,332,500)	(3,905,000)	(3,905,000)	(3,905,000)	(5,255,000)	-34.6%
NET INCOME (DEFICIT)	254,787	155,054	(500)	(2,664,181)	1,169,773	(0)	100.0%
BALANCE BEGINNING OF YEAR	8,354,640	8,609,427	9,016,736	8,764,481	8,764,481	9,934,253	10.2%
ENCUMBERED	72,373	127,737		903,346			
BALANCE END OF YEAR	8,537,054	8,636,744	9,016,236	5,196,953	9,934,253	9,934,253	10.2%

2024 Projected Ending Fund Balance as a percentage of expenditures and transfers out:

64%



Fund: General

RECEIPTS DETAIL

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PROPERTY TAX RECEIPTS

40101	Real Estate Tax	1,337,196	1,324,714	1,440,118	925,525	1,724,683	1,800,000	25.0%
40102	10% Rollback	103,899	104,126	115,209	66,898	133,697	130,000	12.8%
40106	Trailer Tax	1,226	1,081	1,000	292	1,000	1,000	0.0%
	TOTAL	1,442,320	1,429,921	1,556,327	992,714	1,859,380	1,931,000	24.1%

INCOME & HOTEL TAX RECEIPTS

40201	Income Tax Local	9,539,156	9,853,037	9,700,000	5,524,265	10,000,000	10,050,000	3.6%
40221 - 40228	Hotel Tax (a)	277,535	303,045	270,000	151,273	320,000	330,000	22.2%
	TOTAL	9,816,691	10,156,082	9,970,000	5,675,537	10,320,000	10,380,000	4.1%

STATE LEVIED LOCALLY SHARED TAXES

40401	Local Government Revenue- State	115,777	120,374	115,000	61,247	120,000	120,000	4.3%
40402	Local Government Revenue- County	433,551	443,941	436,000	204,030	431,896	436,000	0.0%
40404	Cigarette Tax	720	170	800	809	809	800	0.0%
40405	Liquor & Beer Permits	63,029	5,921	38,000	34,764	37,500	38,000	0.0%
40407	Excise tax - Cannibas						50,000	100.0%
	TOTAL	613,078	570,406	589,800	300,850	590,205	644,800	9.3%

INTERGOVERNMENTAL RECEIPTS

40249	EMAC Reimbursement		40,054					0.0%
40251	Interact For Health Grant			30,000	33,000	33,000	30,000	0.0%
40256	Grants and Contributions - Police	31,451	39,696	109,188	50,477	86,141	500	-99.5%
40263	MU Reimbursement - Traffic	24,105	34,193	20,000	13,745	36,000	35,000	75.0%
40264	MU Economic Development	25,000	25,000	25,000	25,000	25,000	25,000	0.0%
40288	Miami Reimbursement							0.0%
40289	CPT Reimbursement		16,843	30,000	13,386	44,990	32,000	6.7%
40293	Talawanda SD SRO Reimbursement	118,709	118,114	100,000	68,075	141,281	149,058	49.1%
40294	Drug Use Prevention Grant	12,228	11,311	8,559	4,280	10,058	11,555	35.0%
40295	Miami Parking							0.0%
40298	Miami - Miscellaneous Contribution	5,600	4,000	4,000		4,000	4,000	0.0%
	TOTAL	217,093	289,209	326,747	207,962	380,470	287,113	-12.1%

CHARGES FOR PUBLIC SERVICES

40601	Sale of Plans	60	0					0.0%
40602	Record's Check	75	45	75	45	75	75	0.0%
40603	Fingerprinting						3,000	100.0%
40607	Cemetery Revenue	2,500	72,990	50,000	27,341	54,000	50,000	0.0%
40608	Auction Sales	27,878	35,050	25,000	8,682	15,000	25,000	0.0%
40609	Impound/Towing Fees	49,167	29,129	45,000	18,955	33,995	45,000	0.0%
40610	Immobilization Fee	23,906	26,927	25,000	11,166	25,000	25,000	0.0%
40611	Zoning Fees	21,525	20,235	30,000	10,349	20,000	30,000	0.0%
40612	Housing Appeals	150	300	500		250	250	-50.0%
40613	Senior Citizen & Community Center	3,076	1,435	1,000	625	1,000	1,000	0.0%
40614	Rent Area 1 Court	24,000	24,000	24,000	14,000	24,000	24,000	0.0%
40617	Miscellaneous	19,432	327,248	10,000	2,223	6,000	10,000	0.0%
40618	Dog License Sales	573	206	600				-100.0%
40623	Maps							0.0%
40626	Concession Stand - Park	17,018	28,819	20,000	16,840	22,000	22,000	10.0%
40627	Aquatic Center Passes	77,702	79,479	72,000	69,691	71,481	72,000	0.0%
40628	Aquatic Center General Admission	151,732	175,683	150,000	88,719	165,000	170,000	13.3%
40629	Aquatic Center Concessions	78,204	82,135	70,000	36,744	75,000	80,000	14.3%
40630	Recreation Program Fees	272,654	305,338	285,000	184,339	285,000	313,500	10.0%
40632	Field Rental Fees	47,007	49,680	38,000	28,126	45,000	45,000	18.4%
	TOTAL	816,658	1,258,697	846,175	517,845	842,801	915,825	8.2%

Hotel Tax above represents the City portion, or the total City hotel and convention minus the Enjoy Oxford portion (see the Hotel Tax Fund).

RECEIPTS DETAIL

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
PERMITS AND FEES								
40701	Video Service Provider Fee	123,515	116,959	123,000	54,506	112,000	123,000	0.0%
40703	Building Permits	55,872	80,366	60,000	49,358	100,000	100,000	66.7%
40706	Electrical Permits	15,843	20,757	15,000	11,942	24,000	20,000	33.3%
40707	Heating Permits	28,689	38,477	30,000	19,281	40,000	45,000	50.0%
40708	Curb & Gutter Permits	2,558	75	3,500				-100.0%
40709	Rental Permits	193,545	190,463	200,000	147,873	200,000	208,000	4.0%
40711	Vendor Licenses	630	1,250		3,113	3,200	6,500	100.0%
40712	Cash Bond							0.0%
	TOTAL	420,653	448,348	431,500	286,073	479,200	502,500	16.5%
FINES, COSTS & FORFEITURES								
40801	Parking Violations	168,557	157,996	160,000	77,322	154,643	160,000	0.0%
40803	Area I Court	4,187	3,551	5,400	2,237	4,000	5,400	0.0%
40805	Area II Court							0.0%
40806	Area III Court	28	1,091		100	100		0.0%
40807	Civil Offense Citations	666	258	1,000	86	200	1,000	0.0%
40809	Administrative Citations	36,000	38,650	36,000	17,850	36,000	36,000	0.0%
	TOTAL	209,438	201,546	202,400	97,594	194,943	202,400	0.0%
INTEREST INCOME								
41101	Interest on Investments	102,047	301,662	361,862	242,874	473,862	401,792	11.0%
	TOTAL	102,047	301,662	361,862	242,874	473,862	401,792	11.0%
MISCELLANEOUS								
41201	Contributions	3,365	1,000					0.0%
41212	4th of July Contributions	3,578	8,403	5,000		141	5,000	0.0%
41213	Other Special Events Contributions	4,014	3,614	5,000	1,815	5,633	5,000	0.0%
41214	Grants - Other		13,526		30,500	37,000		0.0%
41217	Memorial Tree Purchases	2,000	825	1,000	1,000	1,500	1,000	0.0%
41218	Noxious Weeds Special Assessment		3,379					0.0%
41219	Testing Fees	678	910					0.0%
41220	NSF Fees Collected	119	106		35			0.0%
41222	Reimbursements	189,978	243,217	190,000	263,590	280,000	200,000	5.3%
	TOTAL	203,733	274,980	201,000	296,940	324,274	211,000	5.0%
FUND TRANSFERS-IN								
42130	From Parking Fund	35,351	36,640	37,759	18,880	37,759	40,963	8.5%
42321	From Water Fund	43,851	42,690	41,482	20,741	41,482	43,542	5.0%
42331	From Sewer Fund	43,851	42,690	41,487	20,744	41,487	43,542	5.0%
42341	From Refuse Fund	33,851	32,690	31,482	15,741	31,482	33,542	6.5%
42412	From Enforcement & Eduction Fund	14,378	0					0.0%
42427	From Small Business Loan Fund			0	0	0	0	0.0%
	TOTAL	171,282	154,710	152,210	76,105	152,210	161,589	6.2%
FUND ADVANCES-IN								
44130	Repay Advance From Parking Fund	0	0	0	0	0	0	0.0%
44141	Repay Advance From Capital Improvement	276,500	602,500	0	0		0	0.0%
44144	Repay Advance From OAT	2,871,337	4,350,000	3,450,000	0	3,450,000	4,800,000	39.1%
44146	Repay Advance from Southpointe TIF Fund	0	0	0	0	0	0	0.0%
44147	Repay Advance From High St. Pedestrian Safety MU	400,000	0	0	0	0	0	0.0%
44230	Repay Advance From Employee Benefit	5,000	5,000	5,000	0	5,000	5,000	0.0%
44417	Repay Advance From Special Assessment	150,000	150,000	200,000	0	200,000	200,000	0.0%
44419	Repay Advance From OVI Task Force	225,000	225,000	250,000	0	250,000	250,000	0.0%
44428	Repay Advance From Local Coronavirus Relief	0	0	0	0	0	0	0.0%
	TOTAL	3,927,837	5,332,500	3,905,000	0	3,905,000	5,255,000	34.6%
TOTAL GENERAL FUND RECEIPTS		17,940,828	20,418,061	18,543,021	8,694,494	19,522,345	20,893,019	12.7%

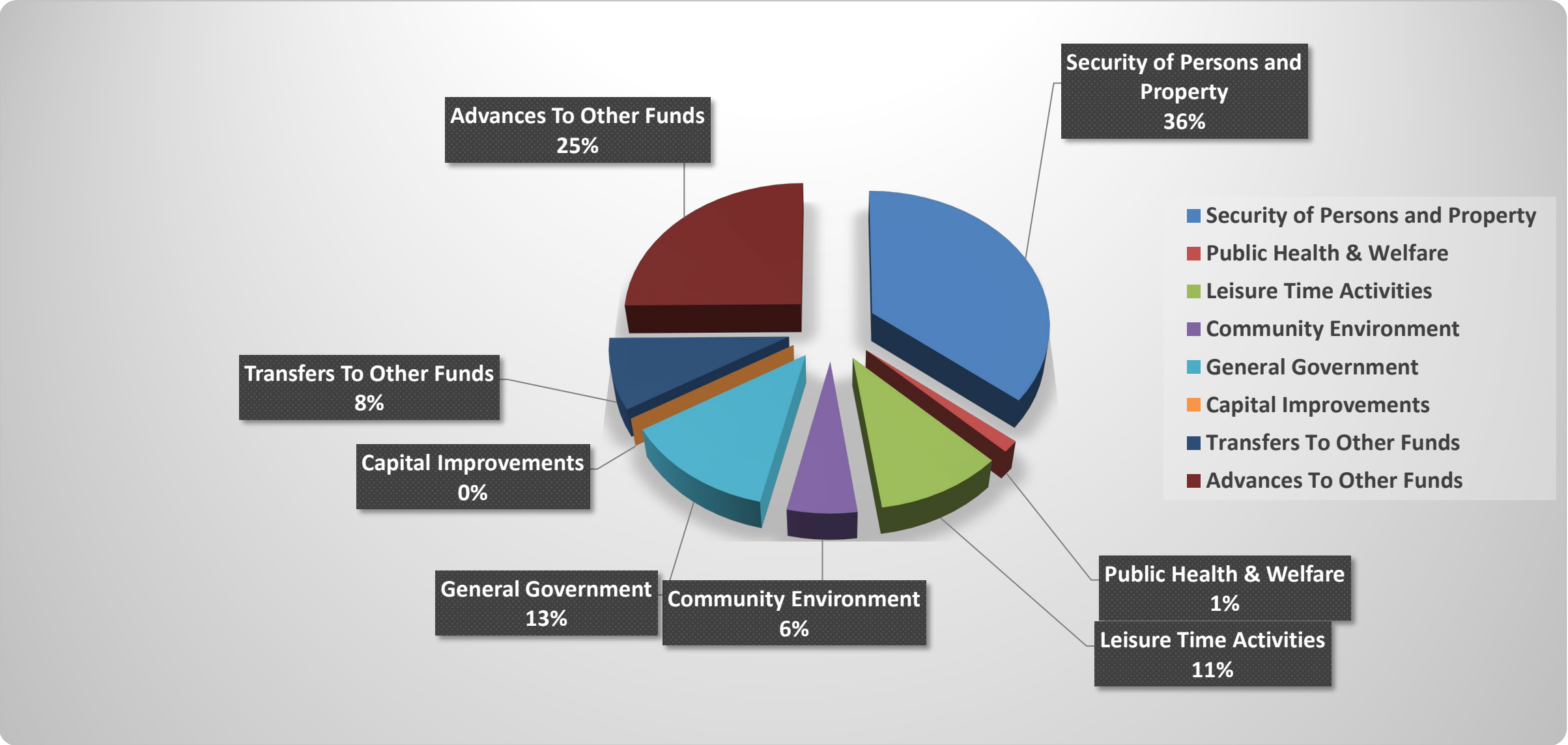
THE MAJOR CHANGES IN GENERAL FUND REVENUE - 2025 BUDGET TO 2024 BUDGET

	2024 Budget	2025 Budget	Variance	Percentage
Real Estate Tax	1,440,118	1,800,000	359,882	24.99%
Income Taxes (Gross)	9,700,000	10,050,000	350,000	3.61%
Interest on Investments	361,862	401,792	39,930	11.03%
Local Government Revenue	551,000	556,000	5,000	0.91%
Building, Electrical, and Heating Permits	105,000	165,000	60,000	57.14%
Transfers-In	152,210	161,589	9,379	6.16%
Other	6,232,831	7,758,638	1,525,807	24.48%
TOTAL RECEIPTS AND TRANSFERS-IN	18,543,021	20,893,019	2,349,998	12.67%

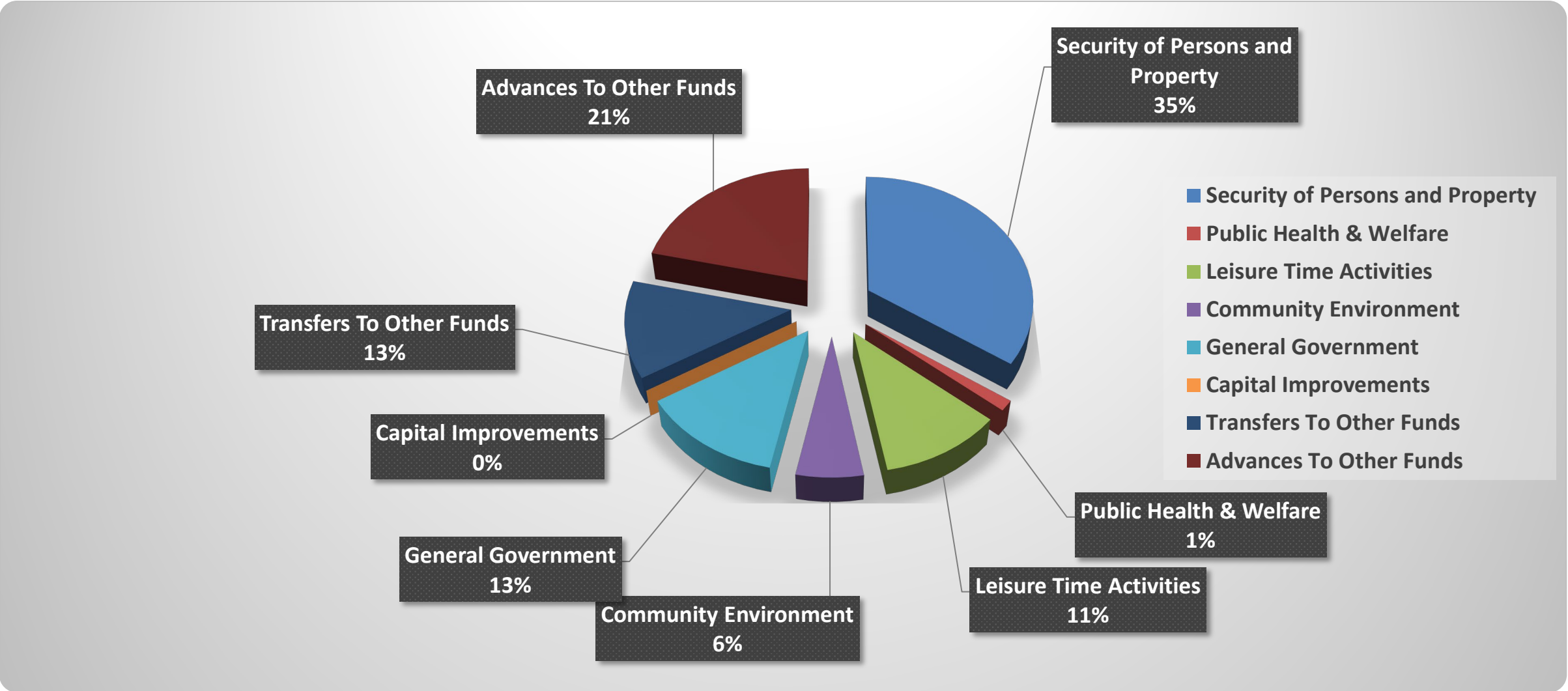
SUMMARY OF EXPENSES
BY DIVISION

DIVISION	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
Security Of Persons & Property	5,786,384	6,278,130	6,556,707	3,387,436	6,373,218	7,487,489	14.2%
Public Health & Welfare	179,847	243,759	297,301	159,803	251,910	295,699	-0.5%
Leisure Time Activities	1,725,390	1,998,420	2,060,975	1,021,815	2,030,608	2,197,996	6.6%
Community Environment	969,666	939,451	1,101,104	516,961	1,105,278	1,205,064	9.4%
General Government	2,102,756	2,276,828	2,330,963	1,254,424	2,395,088	2,681,374	15.0%
Operations	10,764,043	11,736,589	12,347,050	6,340,440	12,156,101	13,867,621	12.3%
Capital Improvements	685	28,631	0	0	0	0	
Transfers To Other Funds	2,993,477	3,165,287	2,291,471	1,113,236	2,291,471	1,770,399	-22.7%
Advances To Other Funds	3,927,837	5,332,500	3,905,000	3,905,000	3,905,000	5,255,000	34.6%
	6,921,999	8,526,418	6,196,471	5,018,236	6,196,471	7,025,399	
Total General Fund Expenditures	17,686,042	20,263,007	18,543,521	11,358,675	18,352,572	20,893,020	12.7%

2025 Budgeted General Fund Expenditures



2024 Projected General Fund Expenditures



SUMMARY OF EXPENSES
BY DEPARTMENT (continued)

DIVISION/DEPARTMENT		2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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SECURITY OF PERSONS & PROPERTY

110	Law Enforcement	5,654,532	6,149,533	6,402,748	3,267,435	6,196,159	7,328,996	14.5%
120	Traffic Control	85,029	86,385	93,959	50,549	88,059	98,493	4.8%
170	Street Lighting	46,823	42,213	60,000	69,452	89,000	60,000	0.0%
	TOTAL	5,786,384	6,278,130	6,556,707	3,387,436	6,373,218	7,487,489	14.2%

PUBLIC HEALTH & WELFARE

210	Woodside Cemetery	13,391	14,134	15,000	3,700	14,500	15,000	0.0%
211	Oxford Cemetery		60,403	118,527	36,002	73,736	113,425	-4.3%
220	Public Health	6,582	6,318	6,600	3,060	6,500	6,600	0.0%
221	Community Assistance	159,874	162,903	157,174	117,041	157,174	160,674	2.2%
	TOTAL	179,847	243,759	297,301	159,803	251,910	295,699	-0.5%

LEISURE TIME ACTIVITIES

290	Senior Citizens Community Center	13,729	45,882	23,500	7,280	19,500	23,500	0.0%
610	Aquatic Center	244,710	274,018	300,160	122,620	317,417	325,228	8.4%
620	Recreation Programs	1,056,401	1,229,152	1,248,736	651,654	1,238,792	1,333,771	6.8%
630	Parks Maintenance	410,550	449,368	488,579	240,260	454,899	515,497	5.5%
	TOTAL	1,725,390	1,998,420	2,060,975	1,021,815	2,030,608	2,197,996	6.6%

COMMUNITY ENVIRONMENT

310	Planning	472,434	385,671	450,761	211,456	431,106	469,778	4.2%
320	Inspections	282,098	318,520	355,755	171,602	381,464	432,009	21.4%
335	Affordable Housing	8,600	8,600	8,600	8,600	8,600	0	-100.0%
345	Urban Forestry	32,209	21,252	47,500	15,538	47,000	47,500	0.0%
360	Economic Development	174,325	205,408	238,488	109,765	237,108	255,777	7.2%
	TOTAL	969,666	939,451	1,101,104	516,961	1,105,278	1,205,064	9.4%

GENERAL GOVERNMENT

408	Management Information Systems	168,828	144,400	162,561	80,652	191,627	255,242	57.0%
410	City Manager	160,182	177,258	175,903	91,563	176,080	191,318	8.8%
420	Finance	307,926	310,329	329,388	194,167	330,692	349,762	6.2%
421	Income Tax Collection	444,826	440,256	370,000	233,339	460,000	455,000	23.0%
430	Law Department	127,447	196,830	168,968	128,836	193,435	230,235	36.3%
450	HR - Communications - Asst. City Manager	339,457	350,239	372,003	189,742	378,086	404,747	8.8%
465	Clerk of Council	101,202	111,502	112,419	57,764	107,971	121,065	7.7%
470	Legislative	34,540	35,186	43,589	18,213	44,124	39,124	-10.2%
480	Municipal Building	126,448	171,842	157,410	76,046	153,031	168,255	6.9%
481	City Garage	126,126	134,715	154,215	73,079	140,399	166,825	8.2%
483	Courthouse	17,174	28,663	41,661	19,161	33,174	41,901	0.6%
490	Engineering	148,600	175,609	202,846	91,861	186,469	217,900	7.4%
994	Contingency	0	0	40,000	0	0	40,000	0.0%
	TOTAL	2,102,756	2,276,828	2,330,963	1,254,424	2,395,088	2,681,374	15.0%

CAPITAL IMPROVEMENTS

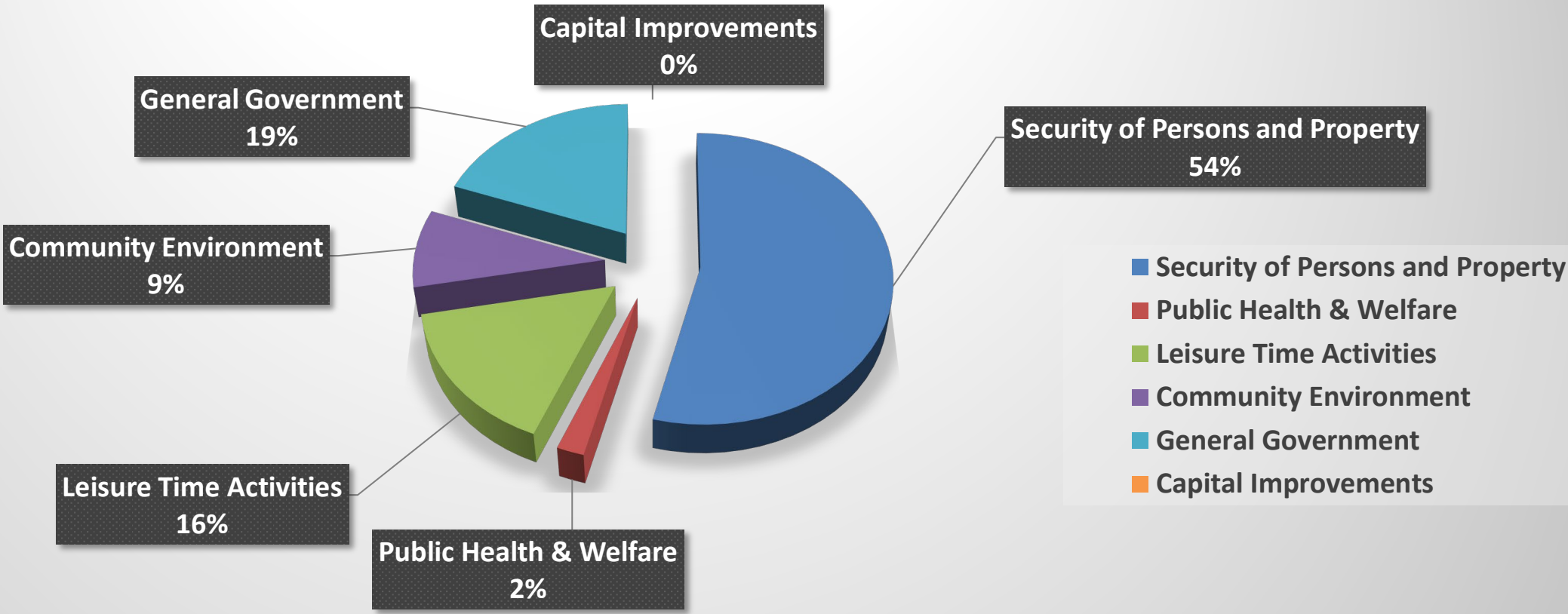
110	Law Enforcement	0	0	0	0	0	0	0.0%
170	Street Lighting	0	0	0	0	0	0	0.0%
210	Woodside Cemetery	0	0	0	0	0	0	0.0%
211	Oxford Cemetery		27,181		0	0	0	0.0%
610	Aquatic Center	0	0	0	0	0	0	0.0%
620	Recreation Programs	0	0	0	0	0	0	0.0%
630	Parks Maintenance	0	0	0	0	0	0	0.0%
310	Planning	0	1,450	0	0	0	0	0.0%
320	Inspections	0	0	0	0	0	0	0.0%
360	Economic Development	685	0					
410	City Manager	0	0	0	0	0	0	0.0%
480	Municipal Building	0	0	0	0	0	0	0.0%
483	Courthouse	0	0	0	0	0	0	0.0%
	TOTAL	685	28,631	0	0	0	0	0.0%

Fund: General

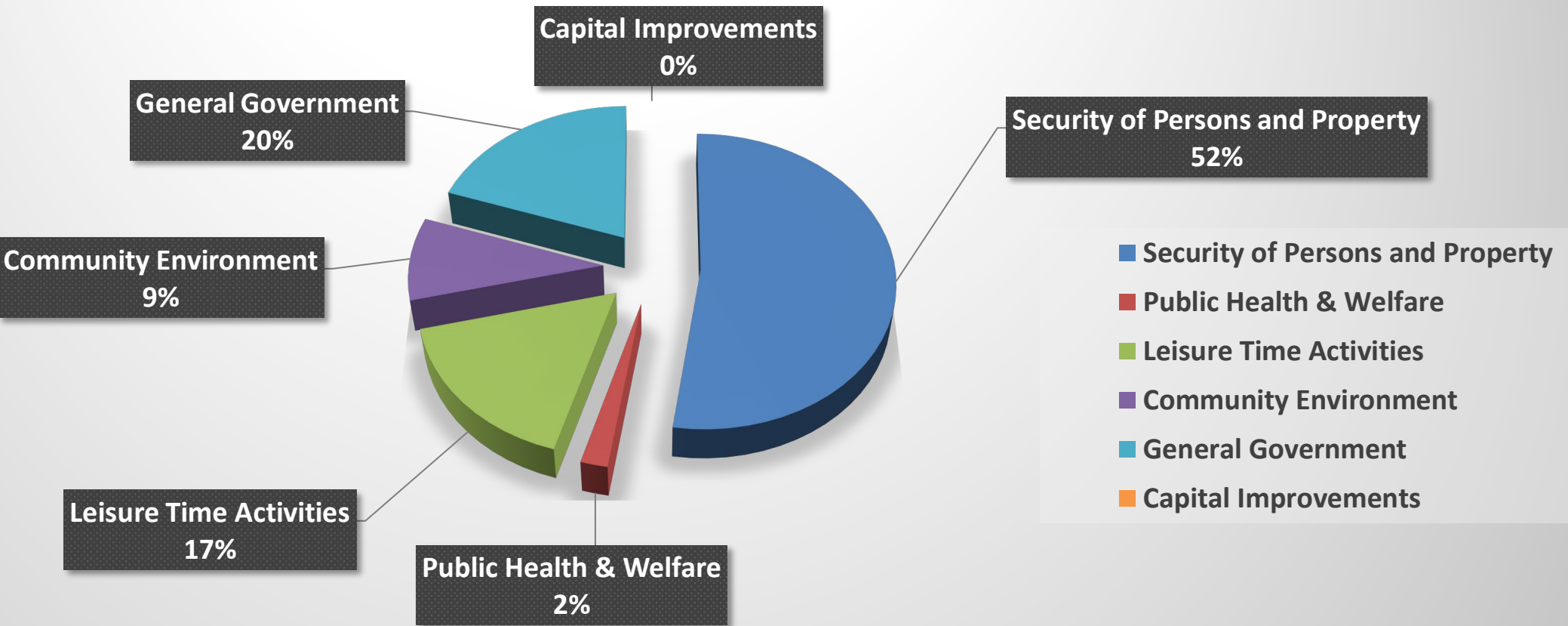
SUMMARY OF EXPENSES
BY DEPARTMENT (Cont.)

DIVISION/DEPARTMENT		2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TRANSFERS TO								
999.53122	Transfer to Street Fund	511,960	552,621	647,723	323,862	647,723	647,723	0.0%
999.53140	Transfer to Capital Equipment Fund	894,465	794,864	377,650	188,825	377,650	100,000	-73.5%
999.53141	Transfer to Capital Improvement Fund	1,211,802	1,051,752	474,548	237,274	474,548	230,626	-51.4%
999.53150	Transfer to Aquatic Center Debt Service Fund	305,250	311,050	306,550	78,275	306,550	307,050	0.2%
999.53152	Transfer to Parks Debt Service Fund							0.0%
999.53351	Transfer to Storm Water Fund		30,000	30,000	30,000	30,000	30,000	0.0%
999.53417	Transfer to Special Assessment Fund	50,000	50,000	50,000	50,000	50,000	50,000	0.0%
999.53418	Transfer to Fire/EMS Fund	20,000	20,000	400,000	200,000	400,000	400,000	0.0%
999.53427	Transfer to Small Business Loan Fund		5,000	5,000	5,000	5,000	5,000	0.0%
999.53142	Transfer to Parking Improvement Fund		350,000					
	TOTAL	2,993,477	3,165,287	2,291,471	1,113,236	2,291,471	1,770,399	-22.7%
ADVANCES TO								
998.54130	Advance to Parking Fund							0.0%
998.54141	Advance to Capital Improvement Fund	276,500	602,500					0.0%
998.54144	Advance to OAT Fund	2,871,337	4,350,000	3,450,000	3,450,000	3,450,000	4,800,000	39.1%
998.54146	Advance to Southpointe TIF Fund							0.0%
998.54147	Advance to High St. Pedestrian Safety MU Fund	400,000						0.0%
998.54230	Advance to Employee Benefit	5,000	5,000	5,000	5,000	5,000	5,000	0.0%
998.54417	Advance to Special Assessment Fund	150,000	150,000	200,000	200,000	200,000	200,000	0.0%
998.54419	Advance to OVI Task Force Fund	225,000	225,000	250,000	250,000	250,000	250,000	0.0%
998.54428	Advance to Local Coronavirus Relief Fund							0.0%
	TOTAL	3,927,837	5,332,500	3,905,000	3,905,000	3,905,000	5,255,000	34.6%
TOTAL EXPENDITURES & TRANSFERS		17,686,042	20,263,007	18,543,521	11,358,675	18,352,572	20,893,020	12.7%

2025 Budgeted General Fund Operating Expenditures



2024 Projected General Fund Operating Expenditures



Fund: General

Division: Security of Persons & Property

Code: 110 .110

DEPARTMENT:

Law Enforcement

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	3,024,015	3,311,042	3,436,170	1,716,620	3,350,266	3,898,992	13.5%
52111	Overtime	381,449	419,364	478,927	219,734	466,954	542,847	13.3%
52120	Personnel Benefits	1,286,141	1,491,179	1,420,900	796,087	1,385,378	1,732,602	21.9%
52130	Personnel Benefits - Other			35,711			51,206	43.4%
52140	Uniform Allowance	23,650	30,250	30,270	30,000	30,000	31,175	3.0%
	TOTAL	4,715,255	5,251,836	5,401,978	2,762,441	5,232,598	6,256,822	15.8%

OPERATING EXPENSES

52310	Uniform	8,679	6,265	15,000	9,408	15,000	18,000	20.0%
52311	Electrical Service	16,130	16,856	17,000	9,323	18,646	19,000	11.8%
52312	Gas Services	9,960	13,867	14,000	9,024	16,000	16,000	14.3%
52313	Telephone Services	22,439	20,575	25,000	13,760	25,000	25,000	0.0%
52314	Leads	7,200	7,200	7,200	4,200	7,200	7,200	0.0%
52320	Rents & Leases	6,214	6,215	7,000	1,884	6,700	7,000	0.0%
52329	Bank & Investment Fees	35,409	36,792	30,000	17,703		30,000	0.0%
52330	Training & Travel	43,765	40,286	30,000	20,464	42,000	30,000	0.0%
52331	Professional Services	7,835	3,439	8,000	733	4,000	4,000	-50.0%
52332	Contract Jail Expenses							0.0%
52333	Contract Medical Expenses	13,030	10,695	15,000	14,685	29,000	15,000	0.0%
52335	Personnel & Labor	11,810	25,177	25,000	37,371	37,371	25,000	0.0%
52340	Contracted Services	138,394	134,274	167,208	47,535	155,000	231,160	38.2%
52350	General Liability Insurance	44,313	50,697	47,632	34,304	56,414	56,414	18.4%
52359	Butler County Sheriff Contract	356,245	345,608	355,330	168,026	307,330	336,000	-5.4%
52360	Advertising	14	926	1,000	17	500	1,000	0.0%
52367	Social Service Expense		38		809	5,000	5,000	100.0%
52370	Printing & Reproduction	1,437	1,753	2,000	1,285	2,000	2,000	0.0%
52380	Membership & Subscription	3,192	2,743	3,000	1,505	3,000	3,000	0.0%
52382	Towing	32,228	20,374	26,000	11,911	26,000	26,000	0.0%
52410	Office Supplies	4,385	2,497	5,500	1,941	5,000	5,000	-9.1%
52411	Postage	1,247	1,709	1,400	617	1,400	1,400	0.0%
52420	Operating Supplies	47,475	29,122	47,000	26,885	47,000	50,000	6.4%
52430	Vehicle Maintenance	33,538	40,350	55,000	18,503	55,000	55,000	0.0%
52433	Communications Equipment	1,985	6,610	5,000	7,471	7,500	7,500	50.0%
52440	Small Tools & Equipment	27,070	14,157	25,000	17,417	25,000	30,000	20.0%
52470	Fuel	59,651	53,533	59,000	26,823	59,000	59,000	0.0%
52490	Refunds	300	6	500	219	500	500	0.0%
52491	COP Programs	5,332	5,932	7,000	1,170	7,000	7,000	0.0%
	TOTAL	939,277	897,697	1,000,770	504,994	963,561	1,072,174	7.1%

CAPITAL OUTLAY

52520	Equipment	0		0	0	0	0	0.0%
	TOTAL	0		0	0	0	0	0.0%

TOTAL EXPENDITURES	5,654,532	6,149,533	6,402,748	3,267,435	6,196,159	7,328,996	14.5%
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PERSONNEL

(1) FT Chief
(1) FT Police Lieutenant
(1) FT Police Lieutenant
(6) FT Police Sergeants
(22) F-T Police Officers
(1) FT Police Records Specialist
(1) FT Social Service Liaison
(1) FT Office Manager
(1) FT Public Safety Assistant (A)
(1) FT Public Safety Assistant (B)
(1) FT Public Safety Assistant (C)
(1) PT Property Custodian
(4) PT Public Safety Assistant
(6) FT Dispatcher/Clerk
(3) PT Dispatcher/Clerk

2025 Proposed Allocation

Law Enforcement	Parking
90%	10%
90%	10%
100%	
100%	
100%	
100%	
100%	
95%	5%
25%	75%
25%	75%
25%	75%
100%	
	100%
90%	10%
90%	10%

OVI REDUCTIONS

Salaries & Wages 24,600
Personnel Benefits 5,100
Fuel 1,200

CONTRACTED SERVICES

Lexis Nexis 1,200
Global Tracking 685
Fire Suppression 3,000
LEADS online 4,250
TLO 900
Livescan Maintenance 2,600
Radio Equipment Maintenance 5,845
Recorder lease contract 1,525
Wireless equip and service 20,000
Interact maintenance 2,600
Shredding 420
Nixle 4,300
Interview Room Cameras 21,000
Body Cameras 40,000
OPD Elevator maintenance 2,625
Spectrum 4,800
Cintas 3,200
Building Maintenance 15,000
Drone insurance 3,900
Lexipol 14,000
Animal Friends 3,360
First Arriving 3,800
Orkin 1,350
Vigilant 4,500
Sierra Wireless, Router License 3,500
Meraki, Cell MDM 1,500
Spectrum, Back up ISP 1,000
Frontline 10,300
Flock 50,000
\$231,160

Fund: General
Division: Security of Persons & Property DEPARTMENT: Traffic Control
Code: 110.120

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	29,423	31,898	31,651	15,541	31,100	33,076	4.5%
52111	Overtime	1,526	1,141	2,871	1,424	2,000	2,987	4.0%
52120	Personnel Benefits	12,902	14,871	13,459	7,786	13,459	15,769	17.2%
	TOTAL	43,850	47,909	47,981	24,751	46,559	51,832	8.0%

OPERATING EXPENSES

52311	Electrical Services	12,914	9,603	14,728	4,952	10,000	14,728	0.0%
52340	Contracted Services	8,976	9,060	8,500	3,360	8,500	8,500	0.0%
52420	Operating Supplies	6,816	4,577	14,000	35	5,000	14,420	3.0%
52422	Cross Walk Painting Supplies	12,473	15,236	8,750	17,451	18,000	9,013	3.0%
	TOTAL	41,179	38,476	45,978	25,798	41,500	46,661	1.5%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	85,029	86,385	93,959	50,549	88,059	98,493	4.8%
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PERSONNEL

(1) Service Worker III, 50%

OPERATING EXPENSES

This department reflects the cost of maintaining the street signs, traffic lights, striping line, crosswalks, and electric for traffic lights.

Additional paint / cross walk supplies based on growing demand on new streets (i.e. Southpointe, Ironwood no parking) and refreshing bike lane markings.

Fund: General
Division: Security of Persons & Property
Code: 110.170

DEPARTMENT: Street Lighting

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52311	Electrical Services	46,823	41,915	55,000	69,452	89,000	55,000	0.0%
52431	Traffic Signal & Street Light Maintenance		297	5,000			5,000	0.0%
	TOTAL	46,823	42,213	60,000	69,452	89,000	60,000	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	46,823	42,213	60,000	69,452	89,000	60,000	0.0%
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ELECTRIC SERVICES

Street lighting & traffic control signals

Electrical services down ~ 51% from installation of LED street lights

Fund: General
Division: Public Health & Welfare
Code: 110.210

DEPARTMENT: Woodside Cemetery

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52340	Contracted Services	13,391	14,134	15,000	3,700	14,500	15,000	0.0%
	TOTAL	13,391	14,134	15,000	3,700	14,500	15,000	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		13,391	14,134	15,000	3,700	14,500	15,000	0.0%
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CONTRACTED SERVICES

Mowing and other maintenance needs of the property (landscaping, gate repairs, etc.)

Budget contingent upon the existing mowing contractor continuing operations. A new contract will likely cost significantly more.

Fund: General
Division: Public Health & Welfare DEPARTMENT: Oxford Cemetery
Code: 110.211

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages		31,259	29,645	18,926	29,645	21,324	-28.1%
52111	Overtime		579	1,722	295	800	1,382	-19.7%
52112	Seasonal Salary & Wages			52,224		8,355	52,224	0.0%
52120	Personnel Benefits		8,517	14,186	5,890	14,186	17,695	24.7%
	TOTAL	0	40,355	97,777	25,111	52,986	92,625	-5.3%

OPERATING EXPENSES

52311	Electrical Services		259	250	127	250	300	20.0%
52340	Contracted Services		10,845	3,000	7,504	10,000	3,000	0.0%
52350	General Liability Insurance			2,500		2,500	2,500	0.0%
52420	Operating Supplies		7,946	10,000	3,260	7,000	10,000	0.0%
52470	Fuel		998	5,000		1,000	5,000	0.0%
	TOTAL	0	20,048	20,750	10,891	20,750	20,800	0.2%

CAPITAL OUTLAY

52520	Equipment		27,181					0.0%
	TOTAL	0	27,181	0	0	0	0	0.0%

TOTAL EXPENDITURES	0	87,584	118,527	36,002	73,736	113,425	-4.3%
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PERSONNEL

- (1) FT General Maintenance Supervisor, 22%
- (1) FT Assistant Finance Director, 4%
- (3) PT Seasonal Labor 3,072 Hrs.

CONTRACTED SERVICES

Concrete foundations

Fund: General
Division: Public Health & Welfare DEPARTMENT: Public Health
Code: 110.220

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52331	Professional Service	6,582	6,318	6,600	3,060	6,500	6,600	0.0%
	TOTAL	6,582	6,318	6,600	3,060	6,500	6,600	0.0%

TOTAL EXPENDITURES	6,582	6,318	6,600	3,060	6,500	6,600	0.0%
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OPERATING EXPENSES

This fee is charged by Butler County and is netted from the semiannual property tax payment to the City.

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
OPERATING EXPENSES								
52702	TOPPS formerly FRC	40,000	40,000	40,000	40,000	40,000	56,500	41.3%
52703	Oxford Community Foundation	31,500	31,500	31,500	31,500	31,500	28,200	-10.5%
52706	Senior Citizens Programming/Outreach	6,500	6,500	6,500	3,250	6,500	11,000	69.2%
52707	Help Van	16,974	16,974	16,974	8,487	16,974	16,974	0.0%
52708	Oxford Community Arts Center	9,000	9,000	9,000	9,000	9,000	10,000	11.1%
52710	Oxford College Corner Clinic	5,000	5,000	5,000		5,000	5,000	0.0%
52713	TOPPS Oxford Community Choice Pantry	5,000	7,000	7,000	7,000	7,000		-100.0%
52714	TOPPS Rent Assistance Program						8,000	100.0%
52737	Powernet - Cable Access	31,200	31,200	31,200	7,804	31,200		-100.0%
52738	GovOS - Short Term Rental Software	14,700	15,729					0.0%
52739	Oxford Cat Rehab			5,000	5,000	5,000	5,000	0.0%
	Thread Up Oxford						10,000	
	McCullough-Hyde Foundation			5,000	5,000	5,000	10,000	100.0%
	TOTAL	159,874	162,903	157,174	117,041	157,174	160,674	2.2%
TOTAL EXPENDITURES								
		159,874	162,903	157,174	117,041	157,174	160,674	2.2%

GovOS moved to Housing Trust Fund

	2024 Approved	2025 Requested	2025 Approved
<u>OXFORD COMMUNITY ARTS CENTER</u>			
Programming/Outreach	9,000	10,000	10,000
<u>OXFORD COMMUNITY FOUNDATION</u>			
General Administration	19,800	16,500	16,500
Charles L Warren Scholarship	2,700	2,700	2,700
Oxford Assistance Fund	9,000	9,000	9,000
Total	31,500	28,200	28,200
<u>OXFORD SENIOR CITIZENS, INC</u>			
Programming	3,000	6,000	5,500
Outreach	3,500	7,000	5,500
Help van	16,974	16,974	16,974
Total	23,474	29,974	27,974
<u>OXFORD FREE CLINIC</u>			
Fund medications	5,000	5,000	5,000
<u>TOPSS (Formerly FRC)</u>			
General Operations	40,000	57,000	52,000
Housing Assistance	8,600	12,500	12,500
Fund food purchases	7,000		
Total	55,600	69,500	64,500
<u>THREAD UP OXFORD</u>			
General Operations		20,000	10,000
<u>MCCULLOUGH-HYDE FOUNDATION</u>			
Cares Program		15,000	10,000
<u>OXFORD CATTY SHACK</u>			
Funding for spay and neutering program	5,000	30,000	5,000
TOTAL	\$ 129,574	\$ 207,674	\$ 160,674

Fund: General
Division: Leisure Time Activities DEPARTMENT: Senior Citizens & Community Center
Code: 110.290

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages							0.0%
52111	Overtime							0.0%
52120	Personnel Benefits	(76)						0.0%
	TOTAL	(76)	0	0	0	0	0	0.0%

OPERATING EXPENSES

52311	Electrical Services	7,145	7,949	10,000	3,784	8,500	10,000	0.0%
52312	Gas Service	1,519	1,412	3,000	1,127	2,000	3,000	0.0%
52340	Contracted Services	3,157	6,429	8,500	1,931	8,000	8,500	0.0%
52460	Maintenance Supplies	1,984	635	2,000	439	1,000	2,000	
52480	Maintenance of facilities		29,456					0.0%
	TOTAL	13,805	45,882	23,500	7,280	19,500	23,500	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		13,729	45,882	23,500	7,280	19,500	23,500	0.0%
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CONTRACTED SERVICES

Exterior painting/siding upgrades, LED lighting upgrades, HVAC, electrical updates, plumbing projects, pest control and other miscellaneous.

MAINTENANCE SUPPLIES

Cleaning supplies, hand soap, paper towels, other misc. needs

Fund: General
Division: Leisure Time Activities
Code: 110.610

DEPARTMENT: Aquatic Center

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	131,154	149,539	160,802	55,577	180,000	171,884	6.9%
52111	Overtime	2,239	3,950	2,580	604	2,000	2,603	0.9%
52120	Personnel Benefits	22,083	26,052	36,878	11,241	36,000	39,141	6.1%
	TOTAL	155,476	179,541	200,260	67,421	218,000	213,628	6.7%

OPERATING EXPENSES

52311	Electric Services	17,216	19,257	15,000	8,905	20,000	20,000	33.3%
52312	Gas Service	5,328	6,226	7,000	781	7,000	7,500	7.1%
52313	Telephone	180	0	400		0	400	0.0%
52330	Training & Travel	1,034	1,317	2,500	1,005	1,500	2,500	0.0%
52340	Contracted Services	1,296	2,627	4,000	2,578	4,000	5,200	30.0%
52360	Advertising	301	1,400	1,500	417	417	1,500	0.0%
52410	Office Supplies		1,016	1,500		500	1,500	0.0%
52420	Operating Supplies	20,121	22,136	22,000	12,890	22,000	25,000	13.6%
52423	Concession Supplies	37,118	35,026	38,000	23,878	38,000	40,000	5.3%
52480	Maintenance of Facilities	6,640	5,471	6,000	4,746	6,000	6,000	0.0%
52490	Refunds			2,000			2,000	0.0%
	TOTAL	89,234	94,477	99,900	55,199	99,417	111,600	11.7%

CAPITAL OUTLAY

52520	Equipment	0						0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	244,710	274,018	300,160	122,620	317,417	325,228	8.4%
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REVENUE

Aquatic Center Passes	77,702	79,479	72,000	69,691	71,481	72,000	0%
Aquatic Center General Admission	151,732	175,683	150,000	88,719	165,000	170,000	13%
Aquatic Center Concessions	78,204	82,135	70,000	36,744	75,000	80,000	14%
Total Revenue	307,637	337,296	292,000	195,154	311,481	322,000	10%

PERSONNEL Aquatics/Program Coordinator, 50%
Pool Supervisors/Managers (6), 100%
Life Guards (30), 100%
PT Cashier/Gate (10), 100%
PT Concession Supervisor (4) , 100%

CONTRACTED SERVICES
Opening and Closing Pool Services
Power Washing Concrete

TRAINING & TRAVEL
Aquatic Examiner Services, Red Cross Courses

MAINTENANCE OF FACILITIES
Miscellaneous repairs
(plumbing, concrete, service appliances, etc.)

OFFICE SUPPLIES Paper, Ink, Etc.

CONCESSION SUPPLIES
Products, Equipment, Appliances, Etc.

Fund: General
Division: Leisure Time Activities
Code: 110.620

DEPARTMENT: Recreation Programs

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
PERSONNEL SERVICES								
52110	Salaries & Wages	568,037	646,900	647,949	331,609	647,000	679,295	4.8%
52111	Overtime	13,585	13,922	10,965	4,659	10,000	11,273	2.8%
52120	Personnel Benefits	177,814	225,371	240,974	111,594	240,000	281,201	16.7%
	TOTAL	759,435	886,193	899,888	447,862	897,000	971,769	8.0%

OPERATING EXPENSES

52310	Uniform	1,915	2,403	2,000	1,579	2,200	2,250	12.5%
52311	Electric Services	6,248	6,357	8,000	3,388	6,500	8,000	0.0%
52312	Gas Service	2,619	2,798	4,500	1,967	3,000	4,500	0.0%
52313	Telephone	4,406	4,829	4,500	2,519	4,500	4,500	0.0%
52320	Rents & Leases	45,180	45,674	45,000	22,930	45,000	47,000	4.4%
52329	Bank & Investment Fees	10,817	12,177	7,944	4,088	10,000	10,000	25.9%
52330	Training & Travel	4,573	5,883	7,000	1,979	5,000	7,000	0.0%
52331	Professional Services	93,033	92,917	105,000	72,032	105,000	105,000	0.0%
52340	Contracted Services	3,080	3,967	7,000	5,952	7,000	7,000	0.0%
52350	General Liability Insurance	5,178	5,404	5,404	3,460	6,252	6,252	15.7%
52360	Advertising	1,115	1,323	2,000	1,612	2,000	2,500	25.0%
52370	Printing & Reproduction		272	2,000	500	1,500	2,000	0.0%
52380	Membership & Subscription	10,882	12,349	12,000	9,351	12,000	14,000	16.7%
52411	Postage	131	340	800	177	400	800	0.0%
52420	Operating Supplies	32,586	41,361	44,000	15,838	44,000	46,000	4.5%
52426	4th of July	20,017	27,858	27,500	25240	25,240	30,000	9.1%
52428	Program Concessions	13,093	21,537	18,000	8,613	18,000	19,000	5.6%
52429	Other Spec. Events	18,966	16,936	15,000	8,113	15,000	15,000	0.0%
52430	Vehicle Maintenance	790	840	1,200	157	1,200	1,200	0.0%
52440	Small Tools & Equipment	772	4,292	6,000	3,755	6,000	6,000	0.0%
52460	Maintenance Supplies	4,914	3,678	4,500	3,203	4,500	4,500	0.0%
52470	Fuel	1,593	1,663	1,500	660	1,500	1,500	0.0%
52480	Maintenance of Facilities	6,446	20,867	10,000	1,752	8,000	10,000	0.0%
52490	Refunds	8,611	7,234	8,000	4,928	8,000	8,000	0.0%
	TOTAL	296,966	342,960	348,848	203,792	341,792	362,002	3.8%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	1,056,401	1,229,152	1,248,736	651,654	1,238,792	1,333,771	6.8%
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REVENUE

Field Rental	47,007	49,680	38,000	28,126	45,000	45,000	18.4%
Park Concession	17,018	28,819	20,000	16,840	22,000	22,000	10.0%
Program Revenue	272,654	305,338	285,000	184,339	285,000	313,500	10%
4th of July Contributions	3,578	8,403	5,000	0	141	5,000	0%
Other Special Events Contributions	4,014	3,614	5,000	1,815	5,633	5,000	0%
Total Revenue	344,271	395,853	353,000	231,120	357,774	390,500	11%

PERSONNEL

(1) FT Director, 100%	(1) FT Recreation Program Supervisor, 100%
(1) FT Aquatics/Program Coordinator, 50%	(1) FT Preschool Teachers
(1) FT Sports Activities Supervisor, 100%	PT Instructors and Officials, 100%
(1) FT Office Manager, 100%	PT Concessions Supervisor (1) & Cashiers
(1) FT Receptionist, 100%	(2) PT Front Desk Receptionists
(1) FT Sports Coordinator, 100%	Recreation Technicians/Sports Assistants
(1) FT Custodian, 100%	(2) PT Preschool Teachers

RENT & LEASES

TRI Building Lease, Copier and Registration Software

PROFESSIONAL SERVICE

OPRD collects revenue for Say Soccer and Miami Little League, retains 7% registration fee, pays out balance. Additionally, OPRD pays for certified umpires for basketball and softball leagues. This line item also includes DJ services and use of Talawanda Schools for basketball league.

TRAINING & TRAVEL

OPRA State Conference, \$700, ServSafe Training, Director Conferences & Trainings - \$2,500
Sports Supervisor - Conference (NRPA or AB) - \$2 AED/CPR Supplies
Front Desk Workshops, CPR/First Aid Certifications Preschool Licensing

CONTRACT SERVICE

Bus Services for Summer Camp, Port-O-Let rentals for sports tourneys, CINTAS services and Pest Control contract

OTHER SPECIAL EVENTS

Includes Holiday Festival, Valentines Dances, Egg Hunt Events, Teen Programs, Memorial tree plantings and other misc. events

SMALL EQUIPMENT

Includes soccer goals/nets, baseball field renovation needs and dugout renovation needs

MAINTENANCE OF FACILITIES

OCP Maintenance & Repairs (fencing, dugouts, field grading, painting, electrical, plumbing, etc.)

Fund: General
Division: Leisure Time Activities
Code: 110.630

DEPARTMENT: Parks Maintenance

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	205,766	223,156	171,164	119,251	235,000	183,254	7.1%
52111	Overtime	8,185	5,371	8,157	3,762	7,000	8,791	7.8%
52112	Seasonal Salary & Wages	4,621		75,000			75,000	0.0%
52120	Personnel Benefits	82,848	92,541	88,679	47,766	88,679	101,029	13.9%
	TOTAL	301,419	321,068	343,000	170,779	330,679	368,074	7.3%

OPERATING EXPENSES

52310	Uniform	186	184	500	106	200	500	0.0%
52311	Electric Service	9,851	9,619	13,692	5,534	10,500	14,103	3.0%
52312	Gas Service	4,349	4,435	4,000	3,396	4,800	4,000	0.0%
52313	Telephone	2,036	1,338	2,500	392	1,000	2,500	0.0%
52316	Community Park Electric	9,152	8,076	24,000	1,791	8,000	24,000	0.0%
52330	Training & Travel	89	627	2,000		500	2,000	0.0%
52340	Contracted Services	10,310	20,027	10,000	7,926	15,000	10,000	0.0%
52344	Community Park Contracted Services	4,455	7,475	9,000	3,060	7,000	9,000	0.0%
52350	General Liability Insurance	7,880	9,122	9,122	5,841	10,555	10,555	15.7%
52380	Memberships & Subscriptions			150		150	150	0.0%
52411	Postage			15		15	15	0.0%
52420	Operating Supplies	22,889	27,538	24,000	19,842	27,000	24,000	0.0%
52424	Community Park Operating Supplies	11,569	14,454	18,000	11,196	15,000	18,000	0.0%
52430	Vehicle Maintenance	5,118	7,241	7,000	1,567	5,000	7,000	0.0%
52440	Small Tools & Equipment	1,824		2,000		1,000	2,000	0.0%
52470	Fuel	17,110	17,430	17,600	7,900	17,000	17,600	0.0%
52480	Maintenance of Facilities	2,313	733	2,000	930	1,500	2,000	0.0%
	TOTAL	109,130	128,301	145,579	69,481	124,220	147,423	1.3%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	410,550	449,368	488,579	240,260	454,899	515,497	5.5%
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PERSONNEL

- (1) FT Parks Maintenance Supervisor, 100%
- (1) Service Worker I, 100%
- (1) Service Worker III, 33%
- (1) Service Worker1, 50%

- 8,000 total PT hours
- (3) Seasonal FT Parks Technicians, 100% 2,880 hours
- (2) Weekend part time Technicians, 100% 1,248 hours
- (2) Seasonal staff for 1,920 hours
- (1) PT seasonal parks technician 1,952 hours

CONTRACTED SERVICES

- Fountain control maintenance
- Irrigation system maintenance
- Herbicide and chemical application
- Electrical systems maintenance
- Portable restroom services for Parks

COMMUNITY PARK COSTS

Operating supplies include grass seed, fertilizer, turf chemicals, topsoil, etc.

\$20,000 is budgeted as transfers from the Water (10K) and Wastewater (10K) Funds to the General Fund for grounds maintenance at their respective plants.

Fund: General
Division: Community Environment
Code: 110.310

DEPARTMENT: Planning

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	240,100	254,587	292,997	134,764	292,997	304,368	3.9%
52111	Overtime	3,956	3,857	1,288	1,552	1,288	1,341	4.1%
52120	Personnel Benefits	88,451	99,438	95,599	51,984	95,599	109,847	14.9%
	TOTAL	332,506	357,882	389,884	188,299	389,884	415,556	6.6%

OPERATING EXPENSES

52211	Boards & Commissions	190	124	500	579	750	750	50.0%
52330	Training & Travel	4,522	5,130	6,000	3,339	6,000	8,500	41.7%
52340	Contracted Service	123,258	9,343	36,700	12,662	20,000	27,000	-26.4%
52350	General Liability Insurance	1,622	1,877	1,877	1,202	2,172	2,172	15.7%
52360	Advertising	995	814	1,500	164	750	1,500	0.0%
52370	Printing & Reproduction	781	735	1,000		250	1,000	0.0%
52380	Membership & Subscriptions	2,610	4,656	6,000	2,559	5,000	6,000	0.0%
52384	OKI Assessment	3,779	3,783	3,800	1,887	3,800	3,800	0.0%
52410	Office Supplies	785	100	1,000	61	500	1,000	0.0%
52411	Postage	512	150	1,000	36	500	1,000	0.0%
52420	Operating Supplies	874	1,077	1,500	670	1,500	1,500	0.0%
	TOTAL	139,927	27,789	60,877	23,157	41,222	54,222	-10.9%

CAPITAL OUTLAY

52520	Equipment		1,450					0.0%
	TOTAL	0	1,450	0	0	0	0	0.0%

TOTAL EXPENDITURES	472,434	387,121	450,761	211,456	431,106	469,778	4.2%
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PERSONNEL

- (1) FT Community Development Director, 100%
- (1) FT City Planner/GIS Coordinator, 100%
- (1) FT Administrative Assistant II, 100%
- (1) PT Interns 100% (\$12 @ 390 hrs.)
- (1) Co-op Intern (\$15 @ 1536 hrs.)

CONTRACTED SERVICES

- \$15,000 Access Management Policy
- \$12,000 ArcGIS

Fund: General
Division: Community Environment
Code: 110.320

DEPARTMENT: Inspections

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	120,347	126,230	168,280	70,094	168,280	197,286	17.2%
52111	Overtime	5,251	2,497	936		936	974	4.1%
52120	Personnel Benefits	48,352	59,765	59,100	32,043	59,100	68,310	15.6%
	TOTAL	173,950	188,492	228,316	102,138	228,316	266,570	16.8%

OPERATING EXPENSES

52330	Training & Travel	1,322	2,320	2,500	85	2,500	2,500	0.0%
52334	Building Official & Inspection Services	89,822	122,571	100,800	63,909	140,000	140,000	38.9%
52340	Contracted Service	3,642	595	5,000		2,000	5,000	0.0%
52341	Permit Software Maintenance		4,139	4,139	2,598	2,598	4,139	
52360	Advertising			200		100	200	0.0%
52362	Nuisance Abatement	7,042	218	5,000		250	5,000	0.0%
52365	Zoning & Property Maintenance			0			0	0.0%
52370	Printing & Reproduction			1,000		500	1,000	0.0%
52380	Membership & Subscription	447	424	1,000	65	250	1,000	0.0%
52410	Office Supplies	553	230	1,000	233	500	1,000	0.0%
52411	Postage	989	793	1,200	641	800	1,000	-16.7%
52420	Operating Supplies	1,690	346	1,600	859	1,400	1,600	0.0%
52470	Fuel	2,186	1,762	2,000	255	750	1,000	-50.0%
52490	Refunds	455	(3,369)	2,000	820	1,500	2,000	0.0%
	TOTAL	108,148	130,028	127,439	69,464	153,148	165,439	29.8%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	282,098	318,520	355,755	171,602	381,464	432,009	21.4%
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PERSONNEL

- (1) FT Administrative Assistant II, 100%
- (1) FT Code Enforcement Officer, 100%
- (1) PT Code Enforcement Officer, 100%

OPERATING EXPENSES

- NIC contract for Chief building inspector, plans examiner, building/electrical inspection 90% collection fee
- Refunds for overpayment of rental permits
- Equipment, licensing and supply expenses for new CE Officer
- Fuel costs for Inspection vehicle includes parking fee for storage during electric charging

Fund: General
Division: Community Environment DEPARTMENT: Affordable Housing
Code: 110.335

Account		2022	2023	2024	2024	2024	2025	% Over
Number	Description	Actual	Actual	Budget	June	Projected	Budget	2024

OPERATING EXPENSES

52714	FRC Rent Assistance Program	8,600	8,600	8,600	8,600	8,600		-100.0%
TOTAL EXPENDITURES		8,600	8,600	8,600	8,600	8,600	0	-100.0%

FRC RENT ASSISTANCE PROGRAM

Annual donation to the Family Resource Center for their rent assistance program.
Moved to Community Assistance Department 221 in 2025

Fund: General
Division: Community Environment DEPARTMENT: Urban Forestry
Code: 110.345

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52340	Contracted Services	32,209	21,252	47,500	15,538	47,000	47,500	0.0%
TOTAL EXPENDITURES		32,209	21,252	47,500	15,538	47,000	47,500	0.0%

CONTRACTED SERVICES

Includes hazard tree removal, tree trimming, and tree planting.

Higher expenses to increase tree planting / tree canopy expansion

Fund: General
Division: Community Environment DEPARTMENT: Economic Development
Code: 110.360

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	124,592	138,584	159,644	72,795	159,644	166,577	4.3%
52111	Overtime							0.0%
52120	Personnel Benefits	35,947	41,905	42,379	22,265	42,379	47,675	12.5%
	TOTAL	160,540	180,489	202,023	95,060	202,023	214,252	6.1%

OPERATING EXPENSES

52330	Training & Travel	2,166	630	1,750		1,750	1,750	0.0%
52331	Professional Services		3,580					0.0%
52340	Contracted Services	437	2,081	3,500	1,750	3,500	8,500	142.9%
52350	General Liability Insurance	793	876	875	741	935	935	6.9%
52360	Advertising	137		100		100	100	0.0%
52370	Printing & Reproduction	604	756	5,000		5,000	5,000	0.0%
52380	Memberships & Subscriptions	412	979	1,500	8	1,500	1,500	0.0%
52385	Creative Placemaking	8,573	12,718	20,000	12,164	20,000	20,000	0.0%
52410	Office Supplies	361	3,145	2,000	30	2,000	2,000	0.0%
52411	Postage	303	154	300	12	300	300	0.0%
52386	Rent at College & Elm			1,440			1,440	0.0%
	TOTAL	13,786	24,919	36,465	14,704	35,085	41,525	13.9%

CAPITAL OUTLAY

52520	Equipment	685						0.0%
	TOTAL	685	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	175,010	205,408	238,488	109,765	237,108	255,777	7.2%
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PERSONNEL

- (1) FT Assistant City Manager, 50%
- (1) FT Economic Development Coordinator, 50%
- (1) PT Community Outreach Specialist

Miami University's 2024 economic development contribution (\$25,000) has been included in the 2024 General Fund receipts.

TRAINING & TRAVEL

International Town & Gown Conference	1,500
Other	250

CONTRACTED SERVICES

Butler County SBDC	3,500
PACO Expenditures	5,000 moved from Legislative in 2025

PRINTING & PRODUCTION

Graphic design and professional printing of promotional materials	5,000
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CREATIVE PLACEMAKING

Activities, events and partnerships that drive economic activity. Red Brick Friday's, Oxtoberfest, Total Eclipse of the Park, etc.	20,000
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Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52331	Professional Services	22,935	7,835	7,835	0	8,227	8,322	6.2%
52340	Contracted Services	126,734	115,238	128,820	71,931	158,000	220,020	70.8%
52350	General Liability Insurance	2,165	2,506	2,506	1,605	2,900	2,900	15.7%
52370	Printing & Reproduction	9,002	10,085	14,000	4,380	13,000	14,000	0.0%
52380	Membership & Subscriptions	1,506	1,588	1,100	743	1,700	1,700	54.5%
52410	Office Supplies	9		300	15	300	300	0.0%
52434	Computer Supplies	6,477	7,148	8,000	1,978	7,500	8,000	0.0%
	TOTAL	168,828	144,400	162,561	80,652	191,627	255,242	57.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	168,828	144,400	162,561	80,652	191,627	255,242	57.0%
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OPERATING EXPENSES

Additional Onsite IT Support from NextStep included in Contracted Services for 2025 (\$76,000)

Migrated users to Adobe Acrobat/Creative Cloud

Migrated to Microsoft 365 in 2023 (\$12,000 one-time migration fee approximately \$3,800 a month for licensing and back-up fees for approximately 200 users)

Professional Services: Civic Clerk (\$13,870)
(60% General; 20% Water; 20% Wastewater)

INCLUDED IN CONTRACTED SERVICES

	2024	2025
Network Service/BDR - NextStep	88,200	88,200
Onsite IT Support - NextStep		76,000
Internet Access - Altafiber & Spectrum	51,000	55,000
Microsoft 365 Licenses & Backup Fees	35,700	45,600
Adobe Acrobat & Creative Cloud Licenses (40 users)		14,000
Mitel Phone System Maintenance (Support)	9,800	12,000
Columbitech (Police Mobile VPN Maintenance)	3,000	3,000
SAN Maintenance Renewal (2yr)	-	-
VMWare Licensing Update (3yr)	-	6,000
Barracuda Mail Archiver Support (3yr 2023)	-	-
Meraki License Renewals (3yr)	-	30,000
Server OS Upgrades (7)	-	-
Cyber Security - NextStep	18,600	21,000
UPS Maintenance & Parts (2yrs)	-	7,500
Telephone System Maintenance (Supplies)	2,500	2,500
Basic Network Wiring	2,000	2,000
Web Hosting - Revize	3,900	3,900
Total	214,700	366,700
Allocation:		
General Fund	60%	128,820
Water Fund	20%	42,940
		73,340

Fund: General
Division: General Government
Code: 110.410

DEPARTMENT: City Manager

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	111,581	124,024	122,081	62,812	122,081	127,192	4.2%
52111	Overtime							0.0%
52120	Personnel Benefits	38,660	40,512	40,536	22,726	40,536	44,663	10.2%
52150	Vehicle Allowance	3,360	3,360	3,360	1,680	3,360	3,360	0.0%
	TOTAL	153,602	167,896	165,977	87,218	165,977	175,215	5.6%

OPERATING EXPENSES

52330	Training & Travel	1,656	1,900	2,600	717	2,600	2,600	0.0%
52340	Contracted Service	980	105	1,000	1,691	1,000	7,000	600.0%
52350	General Liability Insurance	973	1,126	1,126	721	1,303	1,303	15.7%
52370	Printing & Reproduction			400		400	400	0.0%
52380	Membership & Subscriptions	2,112	3,198	2,600	1,058	2,600	2,600	0.0%
52410	Office Supplies	360	61	500	86	500	500	0.0%
52411	Postage	499	381	200	27	200	200	0.0%
52420	Operating Supplies		2,591	1,500	45	1,500	1,500	0.0%
	TOTAL	6,580	9,362	9,926	4,345	10,103	16,103	62.2%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	160,182	177,258	175,903	91,563	176,080	191,318	8.8%
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PERSONNEL

(1) FT City Manager, 70%

CONTRACTED SERVICES

Fund: General
Division: General Government
Code: 110.420

DEPARTMENT: Finance

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	137,514	127,238	145,749	74,159	148,317	151,311	3.8%
52111	Overtime	2,303	4,575	1,558	941	1,880	1,615	3.7%
52120	Personnel Benefits	52,957	52,441	53,910	30,258	53,910	62,262	15.5%
	TOTAL	192,774	184,254	201,217	105,357	204,107	215,188	6.9%

OPERATING EXPENSES

52325	Election Costs	3,730	1,453	5,000	5,281	5,281	5,000	0.0%
52326	Auditor & Treasurer Fees	14,740	14,140	19,000	14,446	16,000	19,000	0.0%
52327	Audit & ACFR Fees	24,603	25,512	25,000	24,268	26,000	26,000	4.0%
52328	Delinquent Property Tax Fee	2,822	2,244	3,000	3,894	4,000	3,000	0.0%
52329	Bank & Investment Fees	12,561	10,082	20,000	5,633	12,000	20,000	0.0%
52330	Training & Travel	263	854	840	1,447	2,000	2,000	138.1%
52340	Contracted Service	35,358	39,614	31,540	26,025	39,663	35,000	11.0%
52350	General Liability Insurance	2,663	3,083	3,083	1,974	3,566	3,566	15.7%
52352	Public Officials Bond	1,725	863	1,725	1,533	1,725	1,725	0.0%
52354	Appraisal Costs	175	175	175			175	0.0%
52360	Advertising	63	63	300	36	100	300	0.0%
52364	Cyber Insurance	7,150	7,250	7,508		7,250	7,508	0.0%
52370	Printing & Reproduction	1,094	575	3,000	935	1,500	3,000	0.0%
52380	Membership & Subscriptions	1,276	1,165	2,100		2,000	2,100	0.0%
52410	Office Supplies	2,757	2,957	2,700	2,243	3,000	3,000	11.1%
52411	Postage	2,017	1,983	2,200	1,096	2,000	2,200	0.0%
52490	Refunds	2,158	14,062	1,000		500	1,000	0.0%
	TOTAL	115,152	126,074	128,171	88,810	126,585	134,574	5.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	307,926	310,329	329,388	194,167	330,692	349,762	6.2%
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PERSONNEL

- (1) FT Finance Director, 30%

(1) FT Assistant Finance Director, 9%

(1) FT Payroll and Benefits Specialist, 50%

(1) FT Accounting Specialist, 50%

(1) PT Intern, 10%
- (1) FT Finance Specialist, 30%

(2) Utility Billing & Collection Specialist, 10%

OPERATING EXPENSES

Contracted services reflects BS&A software, UKG Timekeeping software and Balancing Act software

Bank/Investment fees line reflects cost of professional management of investments, and VISA/MC fee and bank fees

Election Cost is for the amount the County charges in the year following a City election (i.e. council or charter item)

Fund: General
Division: General Government
Code: 110.421

DEPARTMENT: Income Tax Collection

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52331	Professional Service	278,783	289,103	270,000	151,551	300,000	300,000	11.1%
52490	Refunds	166,043	151,153	100,000	81,788	160,000	155,000	55.0%
	TOTAL	444,826	440,256	370,000	233,339	460,000	455,000	23.0%

TOTAL EXPENDITURES	444,826	440,256	370,000	233,339	460,000	455,000	23.0%
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OPERATING EXPENSES

Professional service includes fee for collection of income tax based on revenue collection

Fund: General
Division: General Government
Code: 110.430

DEPARTMENT: Law

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages							0.0%
52120	Personnel Benefits							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

OPERATING EXPENSES

52330	Training and Travel							0.0%
	Legal costs contracted out:							
52335	Personnel & Labor	68		8,000	1,860	8,000	8,800	10.0%
52338	Professional Legal	42,055	111,455	40,000	84,235	100,000	100,000	150.0%
52340	Contracted Service	85,000	85,000	120,592	42,500	85,000	121,000	0.3%
52350	General Liability Insurance	325	376	376	241	435	435	15.7%
52356	Settlements							0.0%
52380	Membership & Subscriptions							0.0%
52411	Postage							0.0%
52420	Operating Supplies							0.0%
52451	Agenda							0.0%
52452	Zoning							0.0%
	TOTAL	127,447	196,830	168,968	128,836	193,435	230,235	36.3%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		127,447	196,830	168,968	128,836	193,435	230,235	36.3%
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Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	215,871	197,367	206,497	105,441	203,728	205,597	-0.4%
52111	Overtime	388						0.0%
52120	Personnel Benefits	72,735	76,062	70,308	40,405	70,308	75,472	7.3%
	TOTAL	288,994	273,429	276,805	145,846	274,036	281,069	1.5%

OPERATING EXPENSES

52210	Unemployment Insurance		567	2,450		350	2,450	0.0%
52220	Emp Engagement/Retention	11,406	9,598	11,200	4,223	11,200	11,200	0.0%
52330	Training & Travel	1,696	4,106	4,000	2,690	4,700	5,700	42.5%
52331	Professional Service	2,828	3,961	4,200	2,147	4,000	4,200	0.0%
52336	Police Education Reimbursement	2,097	1,350	29,478		1,500	29,478	0.0%
52337	Employee Training	10	12,691	5,600	22,849	26,000	5,600	0.0%
52339	Tuition Reimbursement	256		700	310	500	7,000	900.0%
52340	Contracted Services	8,393	8,648	6,370	5,627	24,800	26,850	321.5%
52360	Advertising	5,216	3,847	7,000	18	7,000	7,000	0.0%
52366	Communications	16,295	29,235	21,000	3,596	21,000	21,000	0.0%
52380	Membership & Subscriptions	1,583	2,428	2,500	2,062	2,500	2,500	0.0%
52410	Office Supplies	679	374	350	348	400	350	0.0%
52411	Postage	4	5	350	24	100	350	0.0%
52490	Refunds							0.0%
	TOTAL	50,463	76,809	95,198	43,896	104,050	123,678	29.9%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	339,457	350,239	372,003	189,742	378,086	404,747	8.8%
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PERSONNEL

- (1) FT Human Resources Manager, 70%
- (1) FT Economic Development Coordinator, 35% - Salary reduced by CDBG administrative allocation, \$19,500
- (1) FT Assistant City Manager, 35%
- (1) FT Admin Asst II/Deputy Clerk, 70%
- (3) PT Interns, 70%

EMPLOYEE INCENTIVES

Includes employee appreciation events and wellness initiatives

PROFESSIONAL SERVICES

Includes pre-employment psychological testing, pre-employment physicals, and pre-employment polygraph exams

CONTRACTED SERVICES

Contracted service includes workers compensation program, NEOGOV HR employee software, and random drug screening contract

TRAINING & TRAVEL

Education and conferences for ACM team including: HR, Sustainability and Economic Development

COMMUNICATIONS

Zoom operating license, Insightly CRM license, Mailchimp License.
Additional communications tools including: Canva, SmugMug, Social Media Promotions

Fund: General
Division: General Government
Code: 110.465

DEPARTMENT: Clerk of Council

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	62,431	66,066	68,562	34,423	68,562	71,282	4.0%
52111	Overtime	1,627	3,365	3,557	1,523	3,557	3,700	4.0%
52120	Personnel Benefits	26,404	30,465	27,450	15,928	27,450	32,033	16.7%
	TOTAL	90,462	99,896	99,569	51,874	99,569	107,015	7.5%

OPERATING EXPENSES

52330	Training & Travel	125	120	2,000		2,000	2,000	0.0%
52331	Professional Services	8,389	10,674	9,000	5,297	5,297	10,000	11.1%
52340	Contracted Services	228		300	133	500	500	66.7%
52380	Membership & Subscriptions	414	424	150	55	150	150	0.0%
52410	Office Supplies	1,317	92	500	205	205	500	0.0%
52411	Postage	267	295	600	126	150	600	0.0%
52420	Operating Supplies			300	74	100	300	0.0%
	TOTAL	10,740	11,606	12,850	5,890	8,402	14,050	9.3%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	101,202	111,502	112,419	57,764	107,971	121,065	7.7%
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PERSONNEL

(1) Clerk of Council, 100%

OPERATING EXPENSES

Professional services reflect administrative code update

Fund: General
Division: General Government
Code: 110.470

DEPARTMENT: Legislative

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	23,940	23,940	23,940	11,970	23,940	23,940	0.0%
52120	Personnel Benefits	3,086	2,993	3,220	1,462	3,220	3,220	0.0%
	TOTAL	27,026	26,932	27,160	13,432	27,160	27,160	0.0%

OPERATING EXPENSES

52221	Public Service Recognition	215	476	300		300	300	0.0%
52330	Travel & Training	875	538	2,900	496	2,900	2,900	0.0%
52331	Professional Services		291	150		150	150	0.0%
52340	Contracted Services	1,705	1,564	5,000	63	5,000		-100.0%
52350	General Liability Insurance	2,271	2,629	2,629	1,805	3,164	3,164	20.3%
52360	Advertising			800		800	800	0.0%
52380	Membership & Subscriptions	2,428	2,218	4,000	2,417	4,000	4,000	0.0%
52410	Office Supplies		14	150		150	150	0.0%
52411	Postage		30	300		300	300	0.0%
52420	Operating Supplies	21	495	200		200	200	0.0%
	TOTAL	7,514	8,253	16,429	4,781	16,964	11,964	-27.2%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	34,540	35,186	43,589	18,213	44,124	39,124	-10.2%
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PERSONNEL

- (1) PT Mayor (70%)
- (6) PT Council Members (70%)

OPERATING EXPENSES

Memberships includes Ohio Municipal League and Oxford Chamber of Commerce, Freedom Fund Banquet, Chamber Dues

Travel & Training includes: Legislative Breakfast

Advertising: NAACP, Boards & Commissions and Charter Amendment

CONTRACTED SERVICES

5,000 PACO expenditures - moved to Economic Development Department 360 in 2025

Fund: General
Division: General Government
Code: 110.480

DEPARTMENT: Municipal Building

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	54,822	76,269	68,148	31,232	67,000	72,926	7.0%
52111	Overtime	186	2	1,937		900	2,075	7.1%
52120	Personnel Benefits	24,674	29,520	27,104	15,201	27,104	32,037	18.2%
	TOTAL	79,682	105,791	97,189	46,432	95,004	107,038	10.1%

OPERATING EXPENSES

52310	Uniform			990		500	990	0.0%
52311	Electrical Services	10,122	9,805	15,000	4,739	11,000	15,450	3.0%
52312	Gas Service	4,133	4,277	6,000	3,105	4,500	6,000	0.0%
52313	Telephone	4,874	5,002	8,000	2,396	5,000	8,000	0.0%
52340	Contracted Services	20,439	32,454	13,750	10,189	20,000	13,750	0.0%
52350	General Liability Insurance	3,007	3,481	3,481	2,229	4,027	4,027	15.7%
52460	Maintenance Supplies	4,191	11,032	13,000	6,957	13,000	13,000	0.0%
	TOTAL	46,766	66,051	60,221	29,613	58,027	61,217	1.7%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	126,448	171,842	157,410	76,046	153,031	168,255	6.9%
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PERSONNEL

- (1) FT Custodian, 100%
- (1) PT Custodian, 100%

Expenses for electricity, telephone, and contracted services have been separated for Police (110.110) and Municipal Building (110.480)

CONTRACTED SERVICES

- Janitorial
- Elevator
- HVAC maintenance and repair
- Electrical and Lighting
- Fire alarm maintenance and repair

- Total

15 S. College
3,000
2,500
4,000
2,500
1,750
13,750

Fund: General
Division: General Government
Code: 110.481

DEPARTMENT: City Garage

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	73,075	76,910	80,352	40,112	80,300	86,161	7.2%
52111	Overtime	725	510	6,651	573	1,200	7,129	7.2%
52120	Personnel Benefits	30,649	35,356	33,010	19,001	33,010	38,995	18.1%
	TOTAL	104,448	112,777	120,013	59,685	114,510	132,285	10.2%

OPERATING EXPENSES

52310	Uniform	928	922	925	529	900	925	0.0%
52311	Electrical Services	5,646	5,427	10,350	2,803	6,000	10,350	0.0%
52312	Gas Service	5,173	5,435	8,000	3,617	6,000	8,000	0.0%
52313	Telephone	431	368	1,650	133	500	1,650	0.0%
52330	Training & Travel			800		400	800	0.0%
52340	Contracted Services	1,100	1,100	4,000	1,274	2,500	4,000	0.0%
52350	General Liability Insurance	1,857	2,150	2,150	1,377	2,488	2,488	15.7%
52411	Postage	2			1	1		
52420	Operating Supplies	6,542	6,537	5,000	3,661	6,500	5,000	0.0%
52460	Maintenance Supplies			1,327		600	1,327	0.0%
	TOTAL	21,678	21,938	34,202	13,394	25,889	34,540	1.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	126,126	134,715	154,215	73,079	140,399	166,825	8.2%
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PERSONNEL

- (1) FT Street Maintenance Manager, 20%
- (1) FT Street Operations Specialist, 50%
- (1) FT Mechanics, 50%

Fund: General
Division: General Government
Code: 110.483

DEPARTMENT: Courthouse

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52311	Electrical Service	5,367	5,507	12,000	3,220	6,500	12,000	0.0%
52312	Gas Service	2,567	5,351	6,500	3,753	6,500	6,500	0.0%
52340	Contracted Service	1,993	10,357	8,000	8,205	12,000	8,000	0.0%
52342	Public Access Channel	4,232	3,738	11,627	1,230	4,000	11,627	0.0%
52350	General Liability Insurance	1,325	1,533	1,534	982	1,774	1,774	15.6%
52460	Maintenance Supplies	1,690	2,177	2,000	1,771	2,400	2,000	0.0%
	TOTAL	17,174	28,663	41,661	19,161	33,174	41,901	0.6%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		17,174	28,663	41,661	19,161	33,174	41,901	0.6%
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Fund: General
Division: General Government
Code: 110.490

DEPARTMENT: Engineering

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	85,746	99,607	116,183	57,511	116,000	122,819	5.7%
52111	Overtime	221	263	2,377		1,000	2,510	5.6%
52120	Personnel Benefits	33,621	40,915	43,856	23,245	43,856	51,398	17.2%
	TOTAL	119,588	140,785	162,416	80,756	160,856	176,727	8.8%

OPERATING EXPENSES

52310	Uniform	115	273	150		150	150	0.0%
52313	Telephone	571	663	1,100	297	650	1,100	0.0%
52330	Training & Travel	499	1,217	2,000	133	850	2,000	0.0%
52331	Professional Services			1,500		1,000	1,500	0.0%
52340	Contracted Services	4,056	4,343	1,600	935	1,500	1,600	0.0%
52343	Small Contracts	6,437	2,017	20,000	267	5,000	20,000	0.0%
52350	General Liability Insurance	5,367	5,920	5,920	4,379	6,663	6,663	12.6%
52360	Advertising	903	1,053	600	561	700	600	0.0%
52370	Printing & Reproduction	677		900		400	900	0.0%
52380	Membership & Subscription	101	345	250		200	250	0.0%
52410	Office Supplies	2,625	871	1,000	1,023	2,000	1,000	0.0%
52411	Postage	242	134	800	368	700	800	0.0%
52420	Operating Supplies	1,296	2,199	1,100	2,013	3,500	1,100	0.0%
52430	Vehicle Maintenance	5,300	960	1,000	302	900	1,000	0.0%
52440	Small Tools & Equipment	198		200	587	600	200	0.0%
52470	Fuel	623	829	2,310	239	800	2,310	0.0%
52490	Refunds		14,000					0.0%
	TOTAL	29,012	34,824	40,430	11,105	25,613	41,173	1.8%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	148,600	175,609	202,846	91,861	186,469	217,900	7.4%
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PERSONNEL

- (1) FT City Engineer, 34%
- (1) FT Engineering Technician, 34%
- (1) FT Engineering Aide, 34%
- (1) FT Administrative Assistant III, 34%
- (1) Sustainability Coordinator, 20%

Fund: General
Department: Contingency
Code: 110.994

PROGRAM: Contingency

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52110	Salaries & Wages			20,000			20,000	0.0%
52340	Contracted Services			20,000			20,000	0.0%
	TOTAL	0	0	40,000	0	0	40,000	0.0%

TOTAL EXPENDITURES	0	0	40,000	0	0	40,000	0.0%
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OPERATING EXPENSES

Contingency department created 2007

This function within the budget is to provide appropriation for emergency funding and unanticipated expenses that can occur within a budget

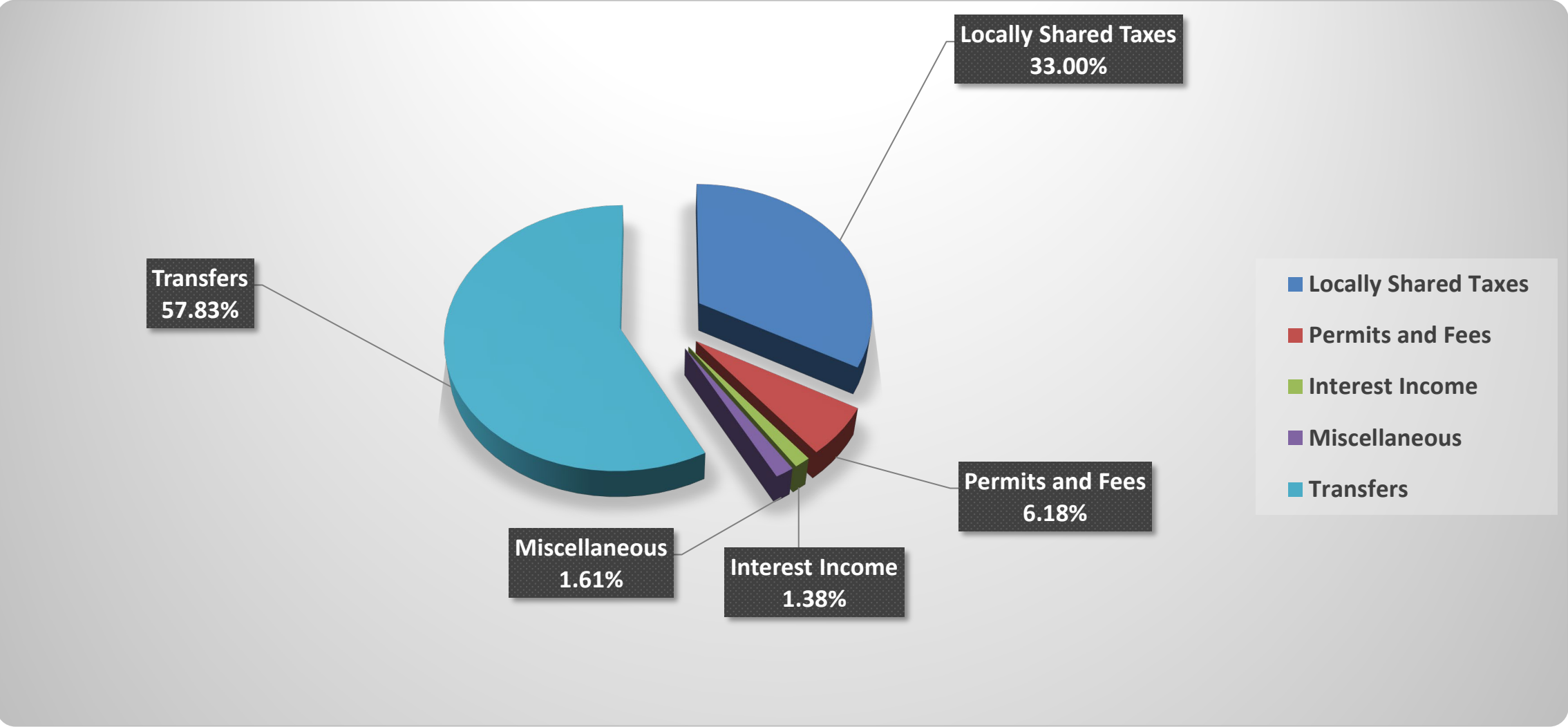
To access this funding the City Manager and Finance Director must approve the usage of these appropriations

STREET

Street Maintenance

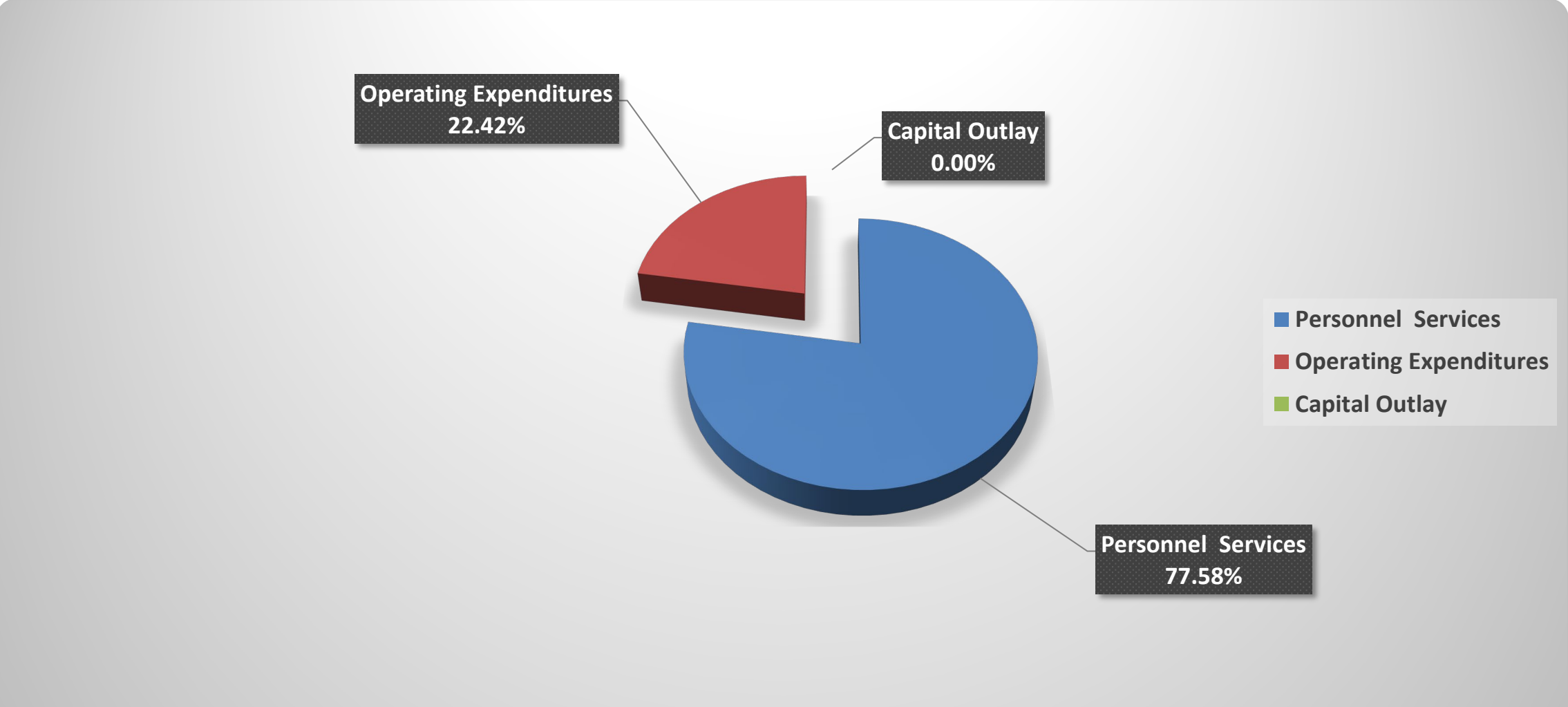
Revenues

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2,024
Locally Shared Taxes	378,550	397,307	443,613	190,974	389,000	390,000	-12.1%
Permits and Fees	71,577	75,176	65,800	43,825	74,000	73,000	10.9%
Interest Income	5,329	12,285	6,894	9,984	18,000	16,362	137.3%
Miscellaneous	52,750	32,388	11,000	17,155	24,500	19,000	72.7%
Transfers	542,094	583,806	680,495	340,248	680,495	683,473	0.4%
Total Revenues	1,050,300	1,100,962	1,207,802	602,185	1,185,995	1,181,835	-2.1%



Expenditures

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
Personnel Services	748,528	844,367	842,837	439,245	842,433	966,228	14.6%
Operating Expenditures	265,719	196,910	268,276	110,986	219,142	279,193	4.1%
Capital Outlay	166,552	93,841	0	0	0	0	0.0%
Total Expenditures	1,180,798	1,135,117	1,111,113	550,231	1,061,575	1,245,421	12.1%
Increase/(Decrease) of Fund Balance	(130,498)	(34,156)	96,689	51,954	124,420	(63,586)	



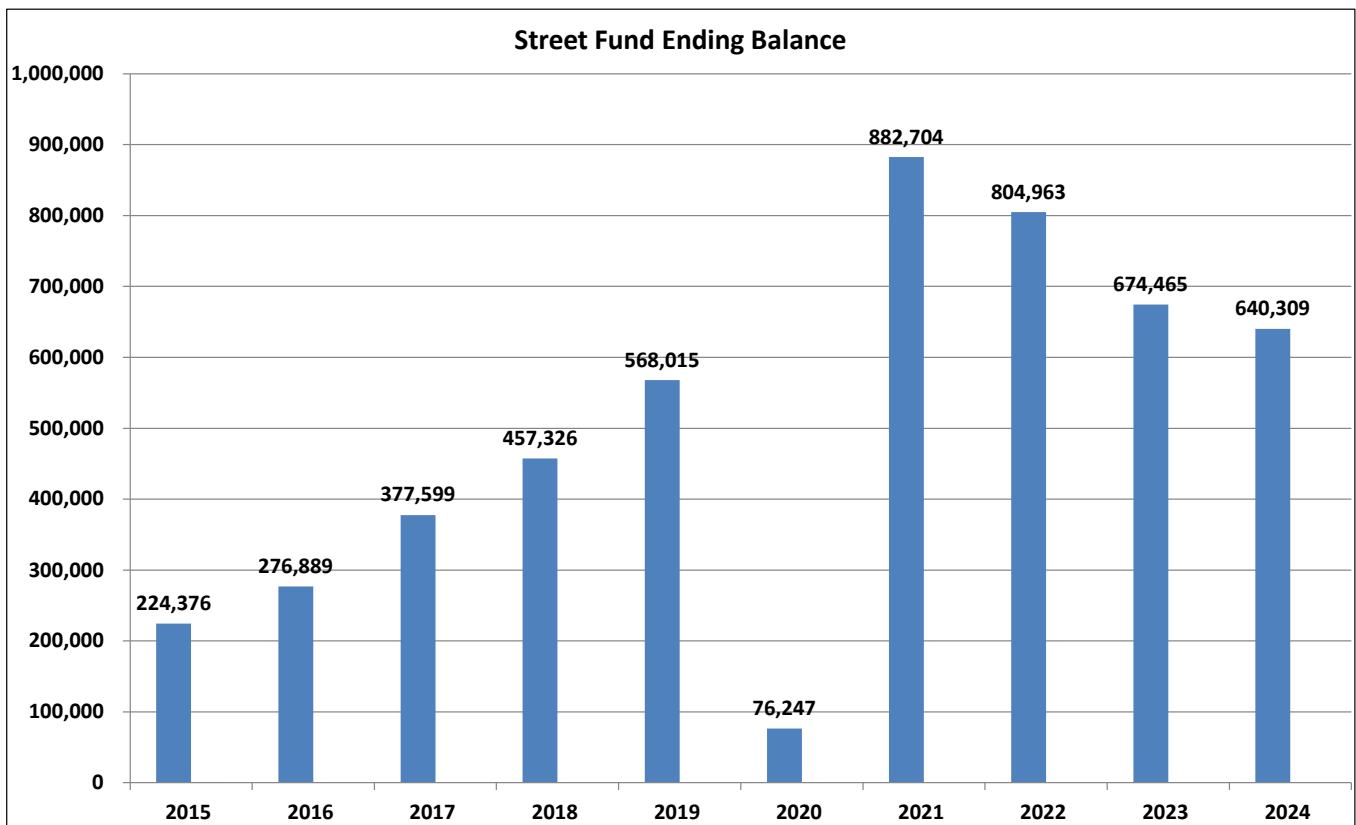
SUMMARY OF BALANCES

Fund: Street
Code: 122

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	508,206	517,156	527,307	261,938	505,500	498,362	-5.5%
TOTAL EXPENDITURES	1,014,247	1,041,276	1,111,113	550,231	1,061,575	1,245,421	12.1%
NET OPERATIONS	(506,041)	(524,121)	(583,806)	(288,293)	(556,075)	(747,059)	-28.0%
CAPITAL IMPROVEMENTS	166,552	93,841	0	0	0	0	0.0%
TRANSFERS IN	542,094	583,806	680,495	340,248	680,495	683,473	0.4%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	(130,498)	(34,156)	96,689	51,954	124,420	(63,586)	-165.8%
BALANCE AT BEGINNING OF YEAR	804,963	674,465	498,811	640,309	640,309	764,729	53.3%
ENCUMBERED	159,041	70,090		47,603			
BALANCE AT END OF YEAR	515,424	570,219	595,500	644,660	764,729	701,143	17.7%

2025 Projected Ending Fund Balance as a percentage of expenditures and transfers out:

56%

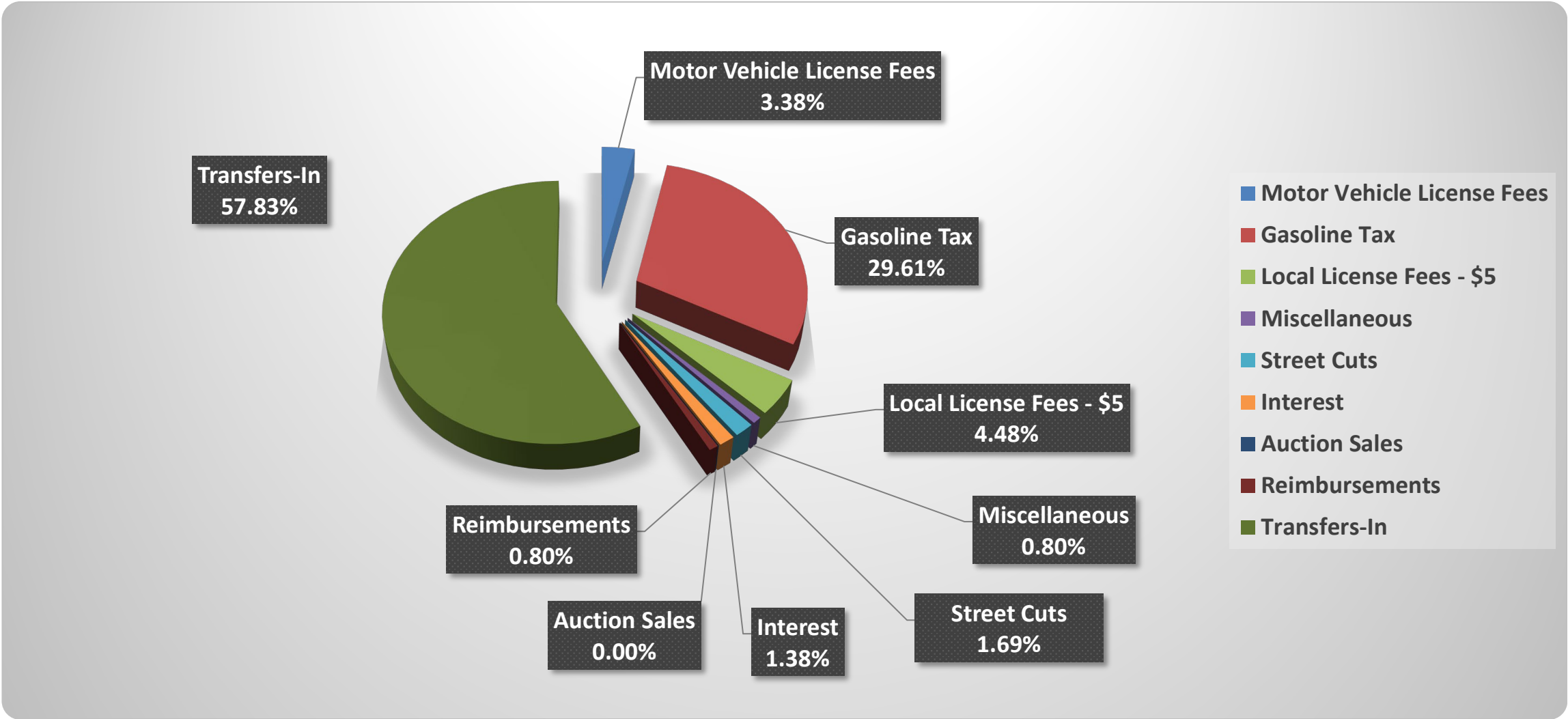


SUMMARY OF RECEIPTS

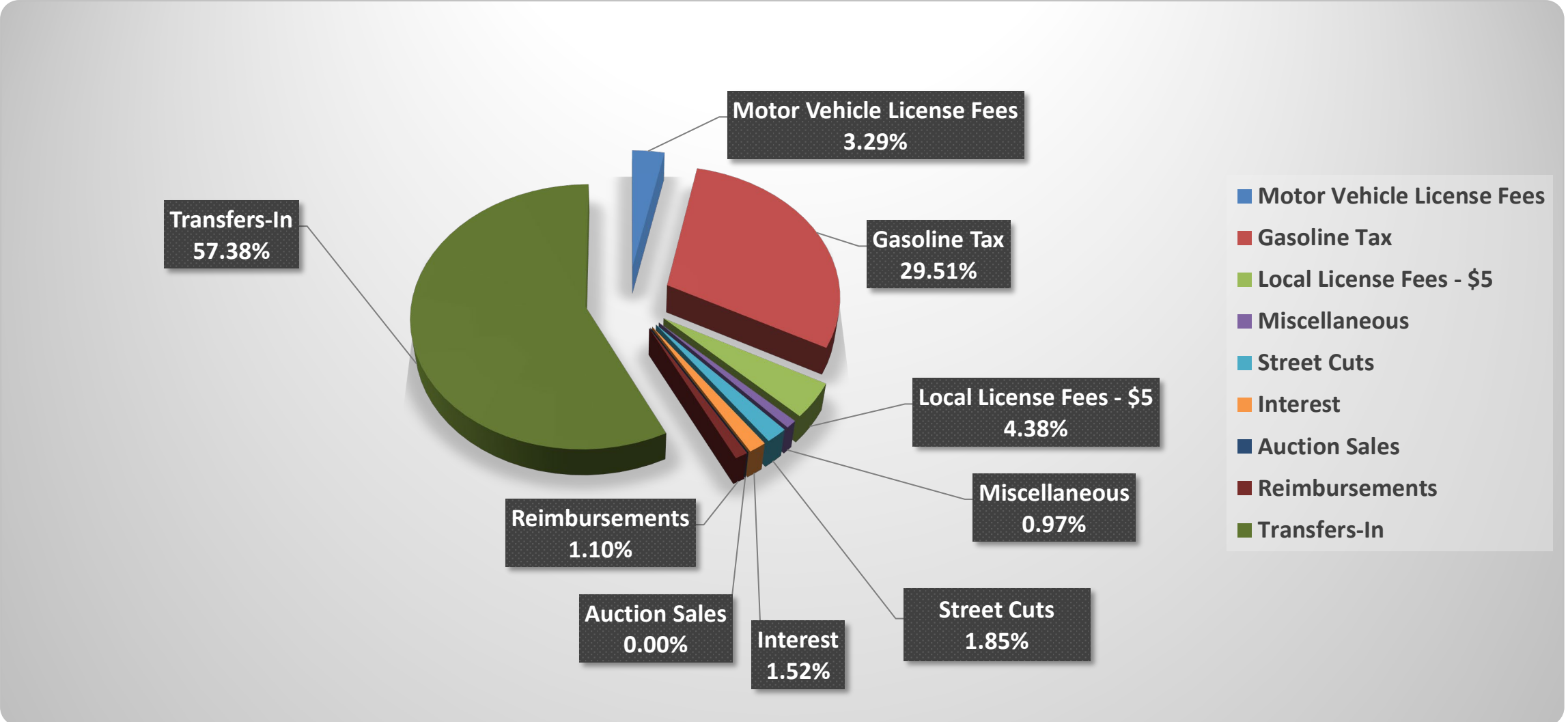
Fund: Street
Code: 122

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40407	Motor Vehicle License Fees	40,309	39,212	47,000	17,143	39,000	40,000	-14.9%
40408	Gasoline Tax	338,241	358,094	396,613	173,830	350,000	350,000	-11.8%
40409	Local License Fees - \$5	53,069	51,343	55,800	25,913	52,000	53,000	-5.0%
40608	Auction Sales	31,500						
40617	Miscellaneous	7,932	11,544	6,000	7,018	11,500	9,500	58.3%
40633	Street Cuts	18,508	23,833	10,000	17,912	22,000	20,000	100.0%
41101	Interest	5,329	12,285	6,894	9,984	18,000	16,362	137.3%
41214	Grants - Other		11,000					
41222	Reimbursements	13,318	9,844	5,000	10,137	13,000	9,500	90.0%
	RECEIPTS	508,206	517,156	527,307	261,938	505,500	498,362	-5.5%
	Transfers-in from:							
42110	General Fund	511,960	552,621	647,723	323,862	647,723	647,723	0.0%
42130	Parking Fund	30,134	31,185	32,772	16,386	32,772	35,750	9.1%
	TRANSFERS	542,094	583,806	680,495	340,248	680,495	683,473	0.4%
	TOTAL REVENUE	1,050,300	1,100,962	1,207,802	602,185	1,185,995	1,181,835	-2.1%

2025 Budgeted Street Fund Revenues



2024 Projected Street Fund Revenues

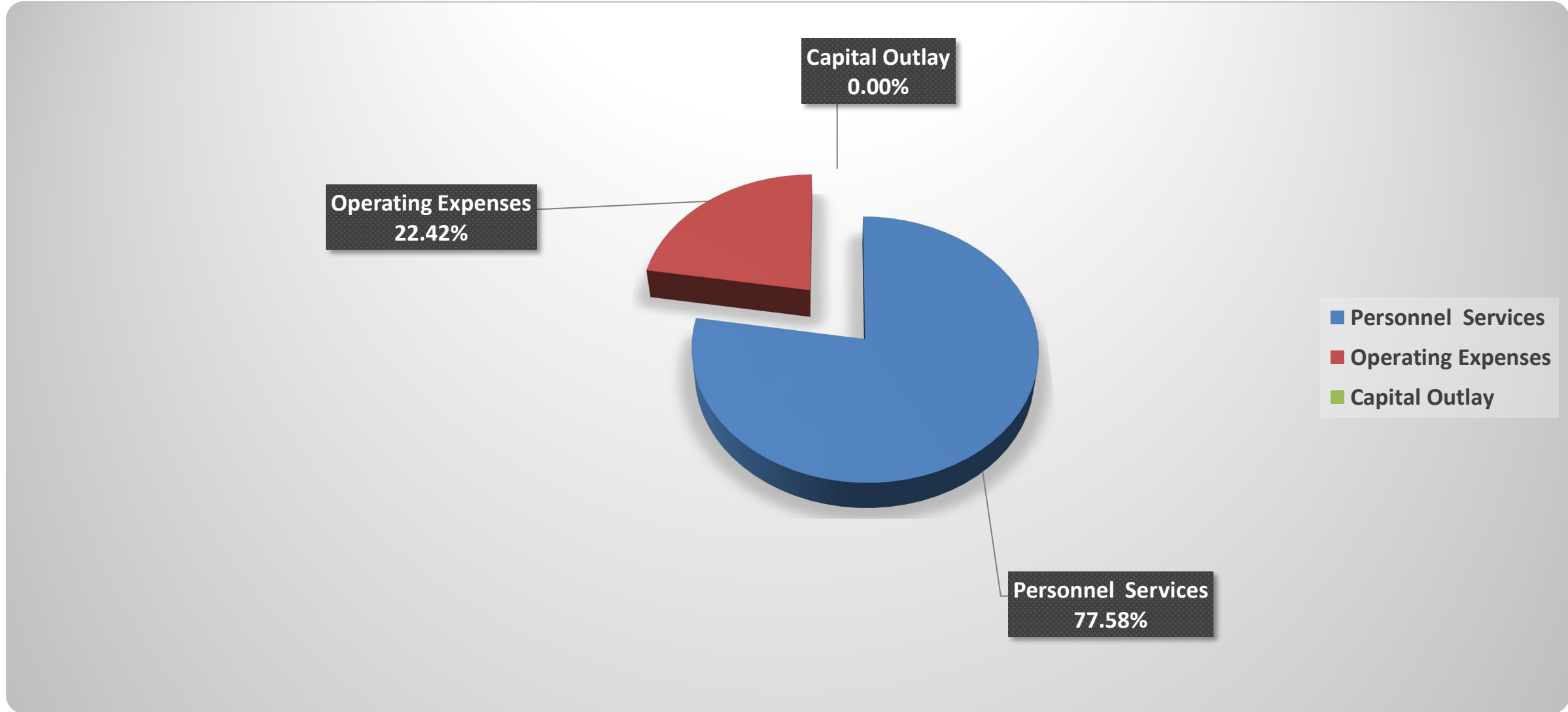


SUMMARY OF EXPENDITURES

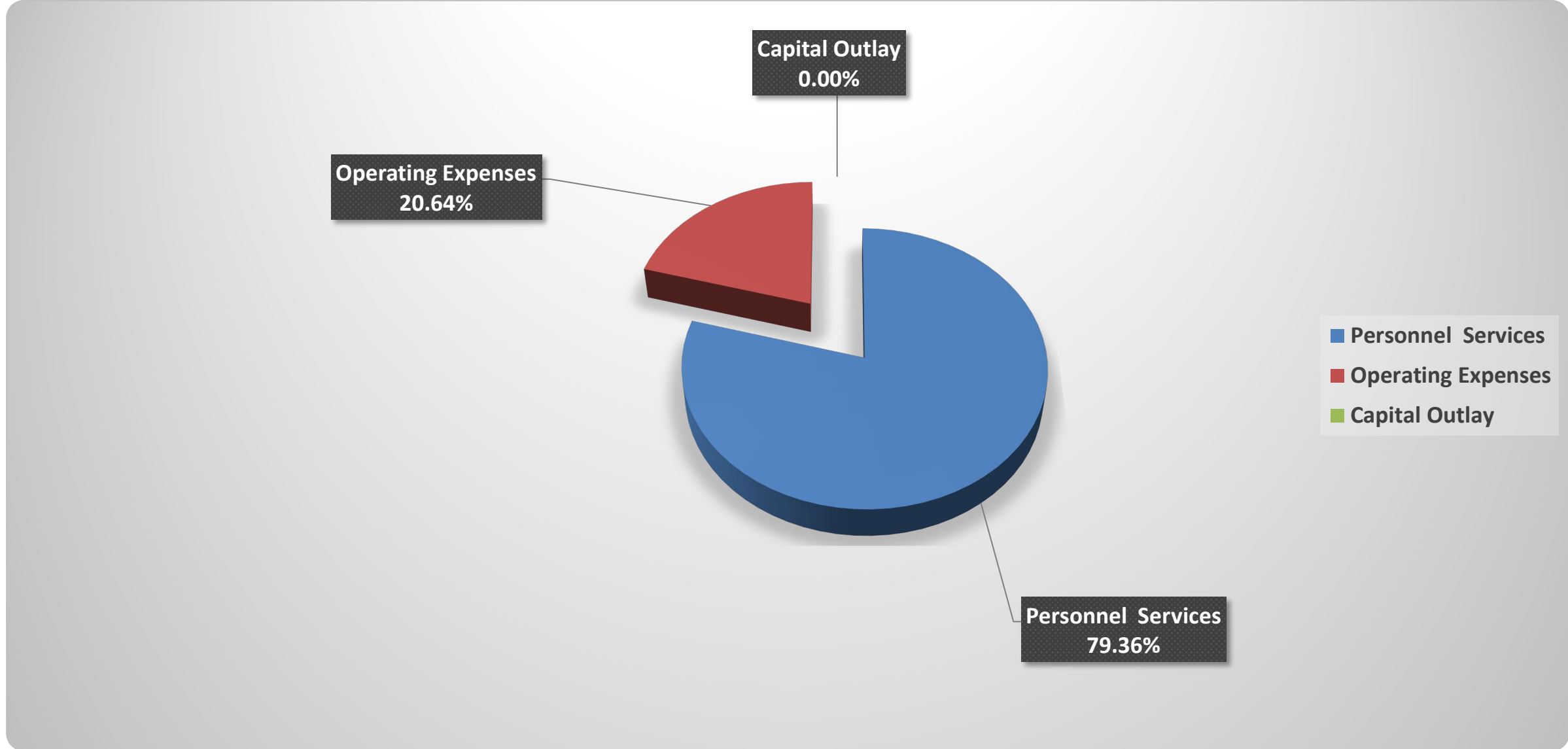
Fund: Street
Code: 122

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
720	Street Maintenance	1,014,247	1,041,276	1,111,113	550,231	1,061,575	1,245,421	12.1%
52340	Contracted Services (Contingency)							
52520	Equipment	166,552	93,841	0	0	0	0	0.0%
999.53130	Transfer to Parking Fund							
TOTAL EXPENDITURES		1,180,798	1,135,117	1,111,113	550,231	1,061,575	1,245,421	12.1%

2025 Budgeted Street Fund Expenditures



2024 Projected Street Fund Expenditures



Fund: Street
Division: Transportation
Code: 122.720

DEPARTMENT: Street Maintenance

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	520,041	569,552	551,160	295,452	589,500	619,949	12.5%
52111	Overtime	9,615	11,827	52,744	7,408	14,000	59,301	12.4%
52120	Personnel Benefits	218,872	262,988	238,933	136,384	238,933	286,978	20.1%
	TOTAL	748,528	844,367	842,837	439,245	842,433	966,228	14.6%

OPERATING EXPENSES

52310	Uniform	7,447	5,139	7,000	2,379	5,100	7,000	0.0%
52311	Electric Service	1,632	1,350	4,301	788	1,600	4,301	0.0%
52313	Telephone	1,214	1,409	1,500	632	1,400	1,500	0.0%
52330	Training & Travel	610	208	1,200	763	1,200	1,200	0.0%
52340	Contracted Services	16,452	6,781	2,500	3,351	6,700	2,500	0.0%
52350	General Liability Insurance	20,452	23,675	21,475	15,160	27,392	27,392	27.6%
52370	Printing & Reproduction			200		100	200	0.0%
52383	Composting	2,779		3,000		2,000	3,000	0.0%
52411	Postage	1	2	50	1	25	50	0.0%
52420	Operating Supplies	21,735	37,558	22,900	17,986	35,000	22,900	0.0%
52430	Vehicle Maintenance	40,054	23,124	28,400	15,367	28,000	28,400	0.0%
52440	Small Tools & Equipment			500		500	500	0.0%
52450	Materials	100,777	61,302	110,250	35,892	70,000	115,250	4.5%
52470	Fuel	52,466	36,361	65,000	18,543	40,000	65,000	0.0%
52490	Refunds	100			125	125		0.0%
	TOTAL	265,719	196,910	268,276	110,986	219,142	279,193	4.1%

CAPITAL OUTLAY

52520	Equipment	166,552	93,841					0.0%
	TOTAL	166,552	93,841	0	0	0	0	0.0%

TOTAL EXPENDITURES	1,180,798	1,135,117	1,111,113	550,231	1,061,575	1,245,421	12.1%
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PERSONNEL

- (1) FT Service Director, 30%
- (1) FT Deputy Service Director 20% (Street Resurfacing)
- (1) FT Street & Maintenance Manager, 80%
- (1) FT Street Operations Specialist, 25%
- (2) FT Service Worker III, 100%
- (2) FT Service Worker III, 50%
- (1) FT Service Worker III, 35%
- (3) FT Service Worker II, 100%
- (1) FT Service Worker I, 50%
- (1) FT Environmental Specialist, 10%

OPERATING EXPENDITURES

Materials include road de-icing salt; gravel; asphalt; sealer for road construction and repair, street sign replacement

SUMMARY OF BALANCES

Fund: State Highway Improvement Fund
Code: 123

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	31,293	34,038	36,702	17,005	33,800	38,377	4.6%
TOTAL EXPENDITURES	298	20,311	20,200	18,697	20,000	20,200	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES	30,995	13,727	16,502	(1,692)	13,800	18,177	10.1%
BALANCE AT BEGINNING OF YEAR	63,535	94,530	77,685	108,257	108,257	122,057	57.1%
				941			
BALANCE AT END OF YEAR	94,530	108,257	94,187	105,624	122,057	140,233	48.9%

SUMMARY OF RECEIPTS

Fund: State Highway Improvement Fund
Code: 123

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40407	Motor Vehicle License Fees	3,268	3,179	3,700	1,390	3,000	3,700	0.0%
40408	Gasoline Tax	27,425	29,035	32,158	14,094	29,000	32,158	0.0%
41101	Interest	599	1,824	844	1,521	1,800	2,519	198.4%
41222	Reimbursements							0.0%
TOTAL RECEIPTS		31,293	34,038	36,702	17,005	33,800	38,377	4.6%

SUMMARY OF EXPENDITURES

Division: Transportation
Code: 123.730

DEPARTMENT: State Highway

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
52431	Traffic Signal & Street Light Maintenance	298	5,726	5,000	4,059	5,000	5,000	0.0%
52450	Materials		14,586	15,200	14,638	15,000	15,200	0.0%
TOTAL EXPENDITURES		298	20,311	20,200	18,697	20,000	20,200	0.0%

Community Development Block Grant Fund
SUMMARY OF BALANCES

Code: 126

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	112,778	131,000	131,000		131,000	245,000	87.0%
TOTAL EXPENDITURES	223,778	20,000	131,000	13,875	159,750	185,000	0
EXCESS RECEIPTS OVER EXPENDITURES	(111,000)	111,000	0	(13,875)	(28,750)	60,000	100.0%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS IN	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
ADVANCES IN	0	0	0	0	0	0	0.0%
ADVANCES OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	(111,000)	111,000	0	(13,875)	(28,750)	60,000	100.0%
BALANCE BEGINNING OF YEAR	150,001	39,000	150,001	150,000	150,000	121,250	-19.2%
ENCUMBERED				98,875			
BALANCE END OF YEAR	39,000	150,000	150,001	37,250	121,250	181,250	20.8%

SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40283.018	CDBG Butler County 2018 Grant							
40283.019	CDBG Butler County 2019 Grant							
40283.020	CDBG Butler County 2020 Grant							
40283.021	CDBG Butler County 2021 Grant	112,778						
40283.022	CDBG Butler County 2022 Grant		131,000	131,000				
40283.023	CDBG Butler County 2023 Grant				13,875	131,000		
40283.024	CDBG Butler County 2024 Grant					17,000	114,000	
40283.025	CDBG Butler County 2025 Grant						131,000	
	TOTAL	112,778	131,000	131,000	13,875	131,000	245,000	87.0%

Community Development Block Grant Fund
SUMMARY OF EXPENDITURES

Division: Community Environment DEPARTMENT: CDBG
Code: 126.370

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
2018 Grant Projects								
60014	2018 CDBG							
2019 Grant Projects								
60015	2019 CDBG							
2020 Grant Projects								
60016	2020 CDBG							
2021 Grant Projects								
60017	2021 CDBG	112,778						
2022 Grant Projects								
60018	2022 CDBG	111,000	20,000					
2023 Grant Projects								
60019	2023 CDBG			131,000	13,875	112,750		
2024 Grant Projects								
60019	2024 CDBG					47,000	54,000	
2025 Grant Projects								
60019	2025 CDBG						131,000	
TOTAL EXPENDITURES		223,778	20,000	131,000	13,875	159,750	185,000	41.2%

Community Development Block Grant Loan Fund
SUMMARY OF BALANCES

Code: 128

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	24,207	84,650	28,929	18,297	32,079	31,216	7.9%
TOTAL EXPENDITURES	0	0	160,000	0	0	160,000	0.0%
EXCESS RECEIPTS OVER EXPENDITURES	24,207	84,650	(131,071)	18,297	32,079	(128,784)	1.7%
BALANCE BEGINNING OF YEAR	562,321	586,528	424,798	671,178	671,178	703,257	65.6%
BALANCE END OF YEAR	586,528	671,178	293,727	689,474	703,257	574,473	95.6%

SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40653	Loan Fee							0.0%
41033	Patterson Café							0.0%
41036	Moon Co Op	14,400	14,400	14,400	7,200	14,400	14,400	0.0%
41038	Hush Intimate Apparel							0.0%
41039	Root Yoga							0.0%
41040	Books & Brew	2,259	54,831					0.0%
41041	Books & Brew COVID-19	521	313					0.0%
41042	Red Ox Drive Thru COVID-19	1,250	1,250	1,250	729	1,250	520	-58.4%
41043	Village West Framing Thru COVID-19	1,550	2,188	950	429	429		-100.0%
41101	Interest	4,227	11,668	12,329	9,938	16,000	16,296	32.2%
41201	Contributions							0.0%
41216	Escrow for Seaview							0.0%
TOTAL RECEIPTS		24,207	84,650	28,929	18,297	32,079	31,216	7.9%

SUMMARY OF EXPENDITURES

Division: Community Environment DEPARTMENT: CDBG Revolving Loan
Code: 128.400

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
52331	Professional Services							0.0%
52540	Loan			160,000			160,000	0.0%
TOTAL EXPENDITURES		0	0	160,000	0	0	160,000	0.0%

REVOLVING LOAN FUNDS

The City of Oxford and the Oxford Community Improvement Corporation (OCIC) have low interest loan funds available for existing and start-up businesses located within the Talawanda School District boundaries. This is the only point of eligibility for applying for the loan. and start-up businesses located within the Talawanda School District boundaries.

The OCIC Revolving Loan Funds (RLF) can be used for the acquisition or renovation of real property, acquisition and installation of equipment, and the acquisition of inventory as well as working capital.

The OCIC requires the creation of at least one(1) job for every \$35,000.00 requested. At least 51% of the new or retained jobs must be filled with low-to-moderate income employees.

Applicants must be credit worthy and able to assure repayment of the funds. The OCIC considers business experience, market and community demand, and the ability to repay the loan as the primary points of consideration.

STATUS OF EXISTING LOANS

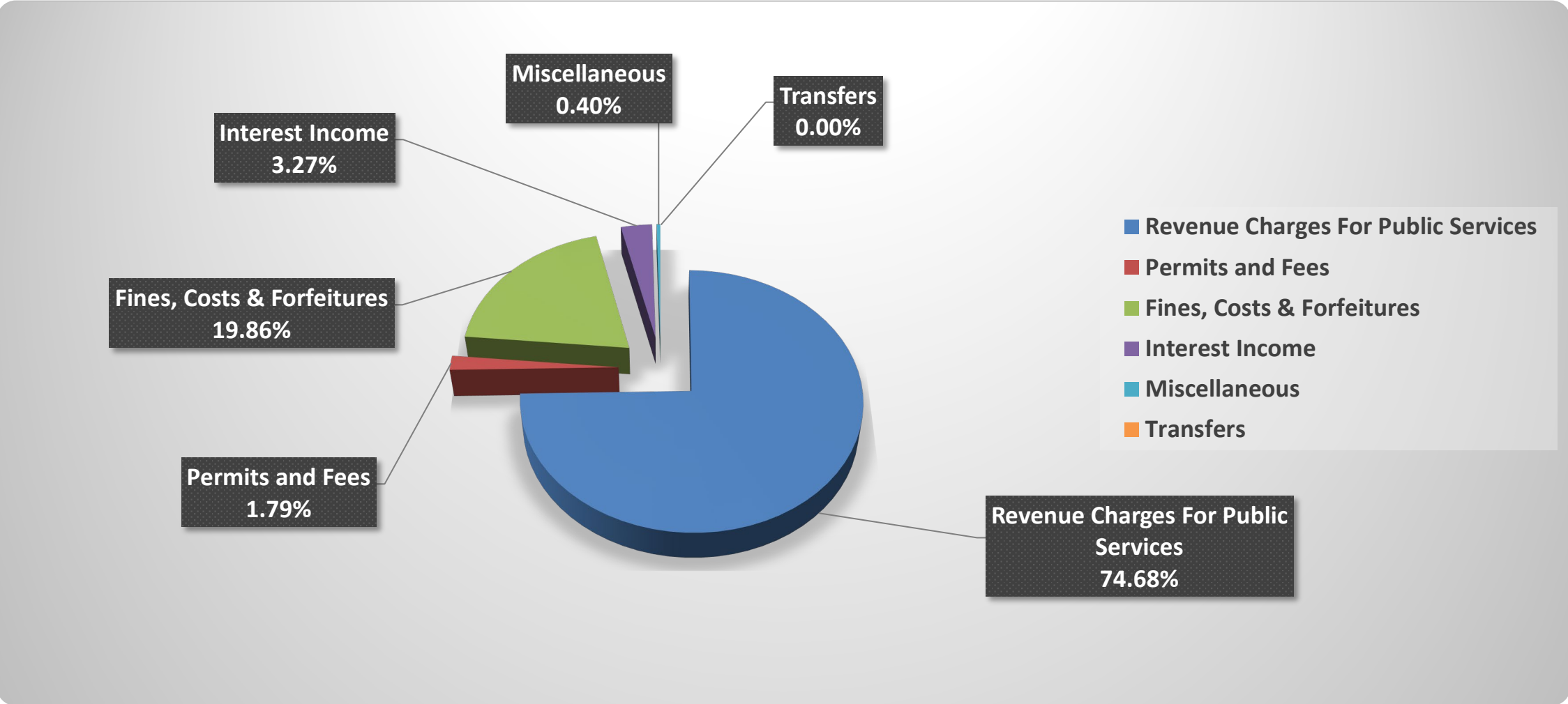
All loans are up-to-date.

TOTAL PARKING

Parking Control

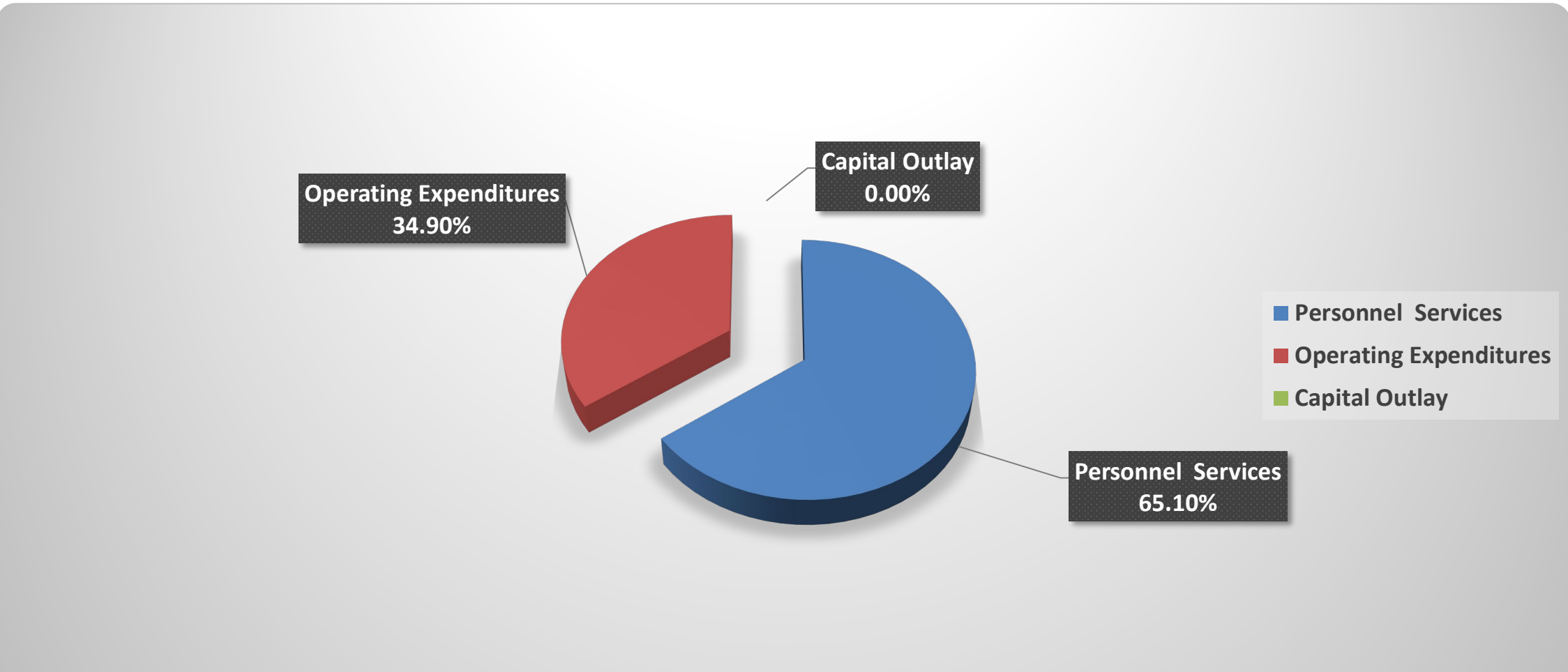
Revenues

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2,024
Charges For Public Services	750,522	688,402	668,500	315,618	605,500	752,000	12.5%
Permits and Fees	17,969	19,164	16,500	9,698	18,000	18,000	9.1%
Fines, Costs & Forfeitures	197,880	202,213	175,000	98,298	200,000	200,000	14.3%
Interest Income	4,713	16,113	19,103	17,573	0	32,917	72.3%
Miscellaneous	2,046	2,869	4,000	4,003	4,000	4,000	0.0%
Transfers	0	0	0	0	0	0	0.0%
Advances	0	0	0	0	0	0	0.0%
Total Revenues	973,129	928,761	883,103	445,191	827,500	1,006,917	14.0%



Expenditures

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
Personnel Services	395,276	404,711	500,437	204,246	487,008	452,745	-9.5%
Operating Expenditures	168,924	191,293	225,021	127,945	220,023	242,722	7.9%
Capital Outlay	0	0	0	0	0	0	0.0%
Transfers	75,485	420,453	395,531	360,266	395,531	201,713	
Advances	0	0	0	0	0	0	
Total Expenditures	639,685	1,016,458	1,120,989	692,457	1,102,562	897,180	-20.0%
Increase/(Decrease) of Fund Balance	333,444	(87,697)	(237,885)	(247,266)	(275,062)	109,738	



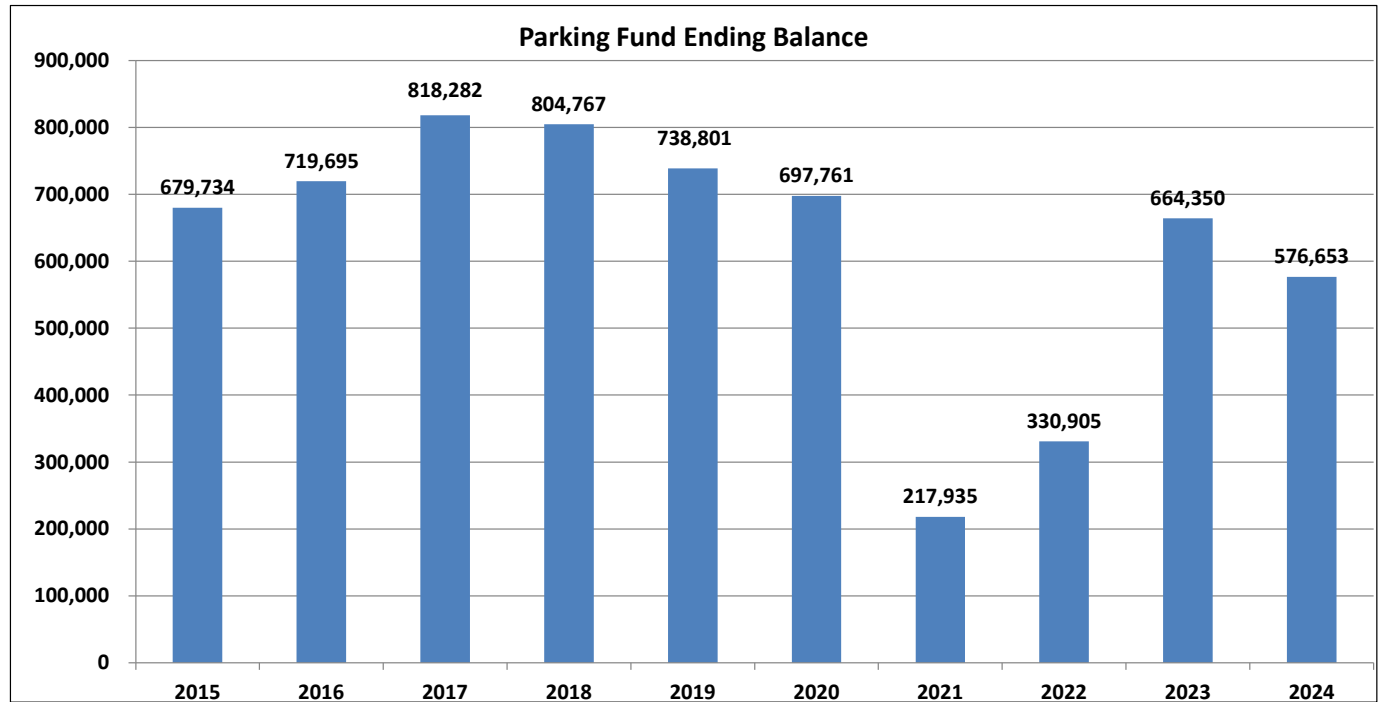
SUMMARY OF BALANCES

Fund: Parking
Code: 130

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	973,129	928,761	883,103	445,191	827,500	1,006,917	14.0%
TOTAL EXPENDITURES	564,200	596,005	725,458	332,192	707,031	695,467	-4.1%
NET OPERATIONS	408,929	332,756	157,646	112,999	120,469	311,451	97.6%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
ADVANCES IN	0	0	0	0	0	0	
ADVANCES OUT	0	0	0	0	0	0	
TRANSFERS IN	0	0	0	0	0	0	0.0%
TRANSFERS OUT	75,485	420,453	395,531	360,266	395,531	201,713	-49.0%
NET INCOME (DEFICIT)	333,444	(87,697)	(237,885)	(247,266)	(275,062)	109,738	-100.0%
BALANCE AT BEGINNING OF YEAR	330,906	664,350	407,706	576,653	576,653	301,591	-26.0%
ENCUMBERED				56,983			
BALANCE AT END OF YEAR	664,350	576,653	169,821	272,404	301,591	411,328	142.2%

The 2025 budget includes the repayment to the CIP fund for the parking garage loan of:
2024 Projected Ending Fund Balance as a percentage of expenditures and transfers out:

110,000
46%

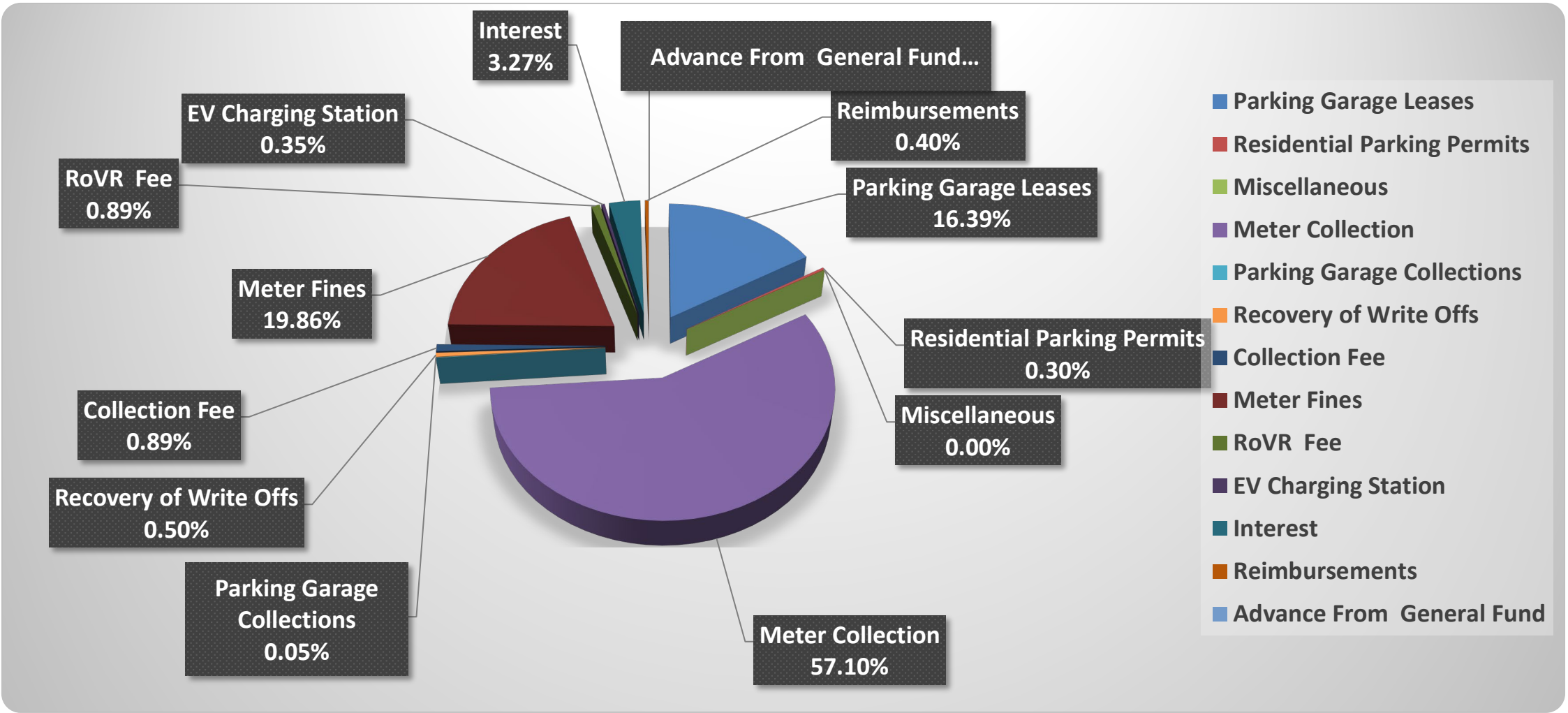


SUMMARY OF RECEIPTS

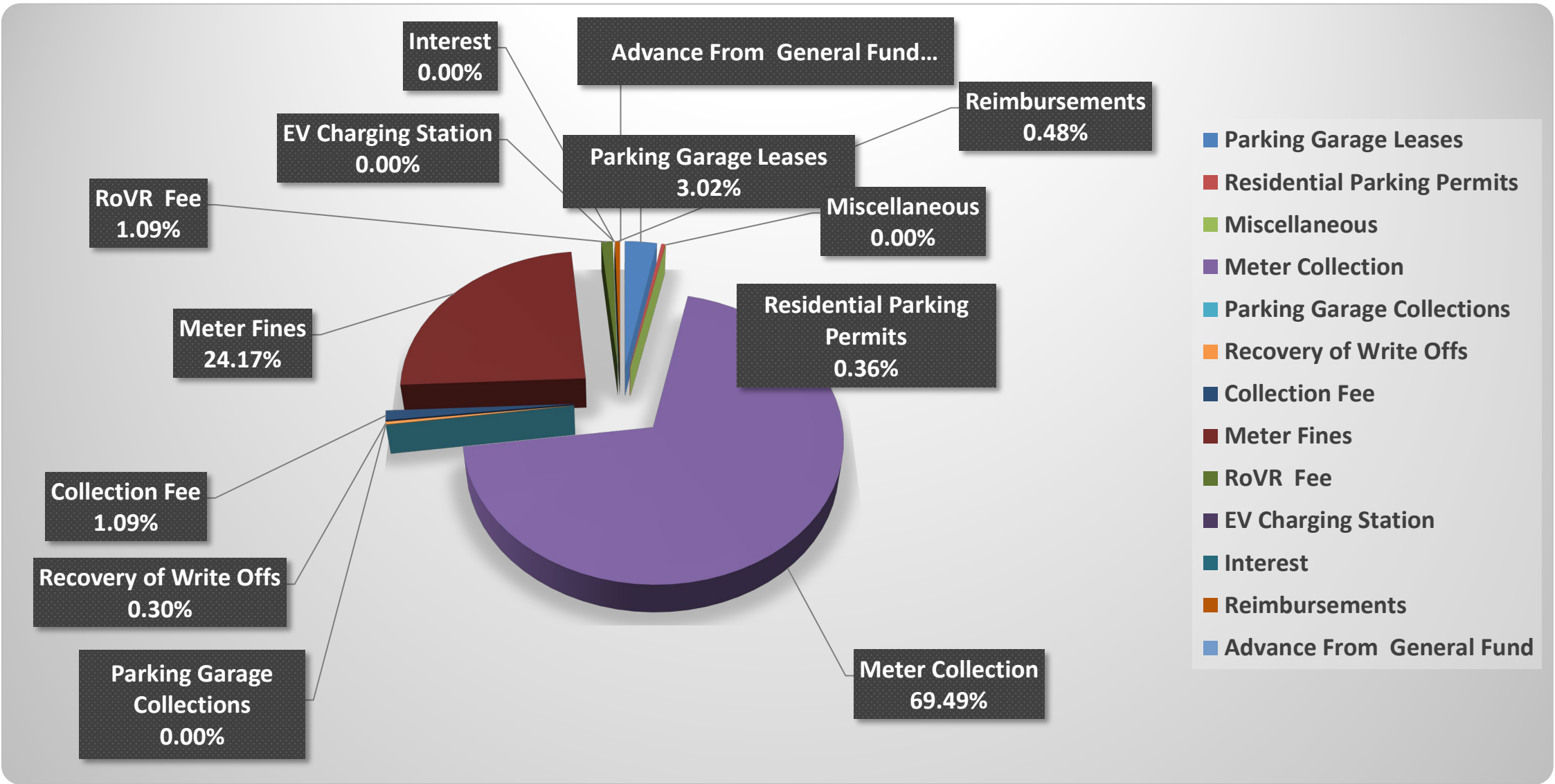
Fund: Parking
Code: 130

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40615	Parking Garage Leases	165,588	111,898	82,000	21,236	25,000	165,000	101.2%
40616	Residential Parking Permits	2,880	3,402	2,500	326	3,000	3,000	20.0%
40617	Miscellaneous	100	75		50			0.0%
40634	Meter Collections	575,682	564,921	575,000	294,019	575,000	575,000	0.0%
40635	Parking Garage Collections	412	0	500		0	500	0.0%
40649	Recovery of Write Offs	2,717	4,777	5,000		2,500	5,000	0.0%
40650	Collection Fees	8,942	9,686	8,000	4,992	9,000	9,000	12.5%
40804	Meter Fines	197,880	202,213	175,000	98,298	200,000	200,000	14.3%
40808	RoVR Fees	9,027	9,478	8,500	4,706	9,000	9,000	5.9%
40810	EV Charging Station	3,243	3,405	3,500	37		3,500	0.0%
41101	Interest	4,713	16,113	19,103	17,573		32,917	72.3%
41222	Reimbursements	1,946	2,794	4,000	3,953	4,000	4,000	0.0%
	RECEIPTS	973,129	928,761	883,103	445,191	827,500	1,006,917	14.0%
43110	Advance From General Fund	0	0	0	0	0	0	
42122	Transfer from Street Fund	0	0	0	0	0	0	0.0%
	TRANSFERS/ADVANCES	0	0	0	0	0	0	0.0%
	TOTAL REVENUES	973,129	928,761	883,103	445,191	827,500	1,006,917	14.0%

2025 Budgeted Parking Fund Revenues



2024 Projected Parking Fund Revenues



SUMMARY OF EXPENDITURES

Fund: Parking
Code: 130

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
710	Parking	564,200	596,005	725,458	332,192	707,031	695,467	-4.1%
	EXPENDITURES	564,200	596,005	725,458	332,192	707,031	695,467	-4.1%
997.55110	Return Advance to General Fund	0	0	0	0	0	0	
	ADVANCES	0	0	0	0	0	0	0.0%
	Transfers To:							
999.53110	General Fund	35,351	36,640	37,759	18,880	37,759	40,963	8.5%
999.53122	Street Fund	30,134	31,185	32,772	16,386	32,772	35,750	9.1%
999.53141	Capital Improvement Fund		110,000				110,000	100.0%
999.53142	Parking Improvement Fund	10,000	242,628	325,000	325,000	325,000	15,000	-95.4%
	TRANSFERS	75,485	420,453	395,531	360,266	395,531	201,713	-49.0%
OTAL EXPENDITURES & TRANSFERS & ADVANCES		639,685	1,016,458	1,120,989	692,457	1,102,562	897,180	-20.0%

TRANSFERS

Starting in 2002, a portion of the excess of revenues over expenses are being transferred to the CIP fund to repay the loan for the parking garage

Parking Lot debt owed to Capital improvement fund at 12/31/2024: 550,000

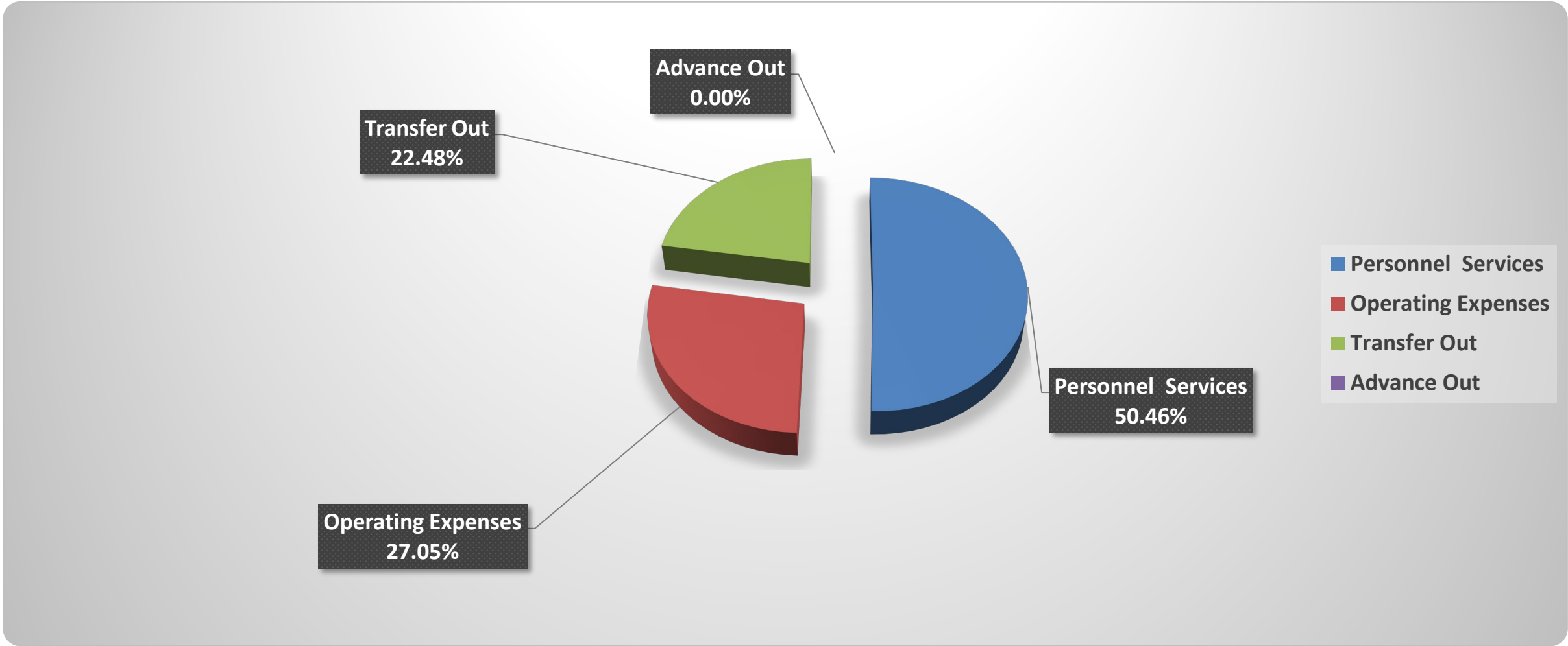
If we can average at least \$110,000 per year, the debt will be paid off in 5 years, in 2029

2024	-
2025	110,000
2026	110,000
2027	110,000
2028	110,000
2029	110,000
	550,000

The Street Fund Transfer based on 3.7% of the Street Fund budgeted Personnel Expenses

The General Fund Transfer based on 4.9% of the Traffic Control, Park & Public Property Maintenance, Municipal Building, City Garage & Engineering budgeted Personnel Expenses

2025 Budgeted Parking Fund Expenditures



Fund: Parking
Division: Transportation
Code: 130.710

DEPARTMENT: Parking

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	286,226	283,214	371,130	142,069	361,852	317,051	-14.6%
52111	Overtime	9,282	12,096	14,822	4,960	14,451	14,142	-4.6%
52120	Personnel Benefits	99,569	109,152	113,286	56,967	110,454	118,118	4.3%
52130	Personnel Benefits - Other			998			3,209	221.5%
52140	Uniform Allowance	200	250	200	250	250	225	12.5%
	TOTAL	395,276	404,711	500,437	204,246	487,008	452,745	-9.5%

OPERATING EXPENSES

52310	Uniform	2,001	2,757	2,000	189	2,000	2,000	0.0%
52311	Electric Services	5,541	5,320	7,000	3,240	7,000	7,000	0.0%
52313	Telephone	742	682	622	311	622	622	0.0%
52315	Parking Garage Maintenance	2,758	2,348	5,000	3,337	5,000	5,000	0.0%
52329	Bank & Investment Fees	1,293	1,200	1,200	745		1,200	0.0%
52330	Training & Travel	387	1,577	2,000	516	1,500	3,000	50.0%
52340	Contracted Services	127,721	141,141	165,411	101,442	161,000	180,311	9.0%
52345	Collection Agency Services	318	1,191	1,000	750	1,200	1,000	0.0%
52350	General Liability Insurance	4,406	5,101	5,100	3,266	5,901	5,901	15.7%
52354	Appraisal Costs	88	88	88			88	0.0%
52355	Claims Paid							0.0%
52370	Printing & Reproduction		3,861	5,000		5,000	5,000	0.0%
52411	Postage	3,179	3,401	3,400	1,699	3,500	3,500	2.9%
52420	Operating Supplies	8,939	11,539	14,500	3,708	12,000	14,500	0.0%
52430	Vehicle Maintenance	4,238	2,983	5,000	5,817	7,500	5,000	0.0%
52440	Small Tools & Equipment	200	2,399	2,200	616	2,200	3,000	36.4%
52470	Fuel	4,823	4,523	4,500	2,310	4,600	4,600	2.2%
52490	Refunds	2,290	1,185	1,000		1,000	1,000	0.0%
	TOTAL	168,924	191,293	225,021	127,945	220,023	242,722	7.9%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	564,200	596,005	725,458	332,192	707,031	695,467	-4.1%
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PERSONNEL

2025 Proposed Allocation

	Law Enforcement	Parking
(1) FT Chief	90%	10%
(1) FT Police Lieutenant	90%	10%
(1) FT Police Lieutenant	100%	
(6) FT Police Sergeants	100%	
(21) F-T Police Officers	100%	
(1) FT Police Records Specialist	100%	
(1) FT Social Service Liaison	100%	
(1) FT Office Manager	95%	5%
(1) FT Public Safety Assistant (A)	25%	75%
(1) FT Public Safety Assistant (B)	25%	75%
(1) FT Public Safety Assistant (C)	25%	75%
(1) PT Property Custodian	100%	
(4) PT Public Safety Assistant		100%
(6) FT Dispatcher/Clerk	90%	10%
(3) PT Dispatcher/Clerk	90%	10%

CONTRACTED SERVICES

IPS	75,000
Maintenance for Elevator	5,000
Passport	62,100
Vehicle lookup	12,000
Parking Wireless Service	5,500
LPR Platform Fee	10,000
Lexipol	9,211
Miscellaneous	1,500
Total	\$ 180,311

Life Squad Gift Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 210

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40250	EMS Grant				4,180			0.0%
41101	Interest	181	299	510	193	340	340	-33.3%
41202	Memorial Contributions	23	16					0.0%
TOTAL RECEIPTS		203	315	510	4,374	340	340	-33.3%
TOTAL EXPENDITURES		0	0	0	0	0	0	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		203	315	510	4,374	340	340	-33.3%
CAPITAL IMPROVEMENTS		0	14,980	0	0	0	0	0.0%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)		203	(14,665)	510	4,374	340	340	-33.3%
BALANCE AT BEGINNING OF YEAR		24,494	24,697	24,616	10,032	10,032	10,372	-57.9%
ENCUMBERED								
BALANCE AT END OF YEAR		24,697	10,032	25,126	14,406	10,372	10,712	-57.4%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property DEPARTMENT: Emergency Medical Services
Code: 210.151

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
52330	Training & Travel							0.0%
52420	Operating Supplies							0.0%
52520	Equipment		14,980					0.0%
TOTAL EXPENDITURES		0	14,980	0	0	0	0	0.0%

Affordable Housing Trust Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 212

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40223	Short Term Rental Tax	2,764	27,158	22,000	10,900	28,000	28,000	27.3%
41101	Interest	10	352	261	535	800	816	212.6%
41222	Reimbursements		406					
TOTAL RECEIPTS		2,774	27,916	22,261	11,434	28,800	28,816	29.4%
TOTAL EXPENDITURES		0	406	16,000	7,200	23,200	23,200	45.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		2,774	27,510	6,261	4,234	5,600	5,616	-10.3%
CAPITAL IMPROVEMENTS		0	0	0	0	0	0	0.0%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)		2,774	27,510	20,007	4,234	5,600	5,616	-71.9%
BALANCE AT BEGINNING OF YEAR		7	2,781	7	30,291	30,291	35,891	512626.9%
ENCUMBERED					16,000			
BALANCE AT END OF YEAR		2,781	30,291	20,014	34,525	35,891	41,507	107.4%

SUMMARY OF EXPENDITURES

Division: Community Environment DEPARTMENT: Planning
Code: 212.310

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
52494	Housing Trust		406	16,000	7,200	23,200	23,200	45.0%
TOTAL EXPENDITURES		0	406	16,000	7,200	23,200	23,200	45.0%

Housing Trust

GovOS - Short Term Rental Software
AirDNA

Short Term Rental Tax is the new revenue source for the fund

Law Enforcement Trust Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 410

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40252	ARRA Jag Grant							0.0%
40254	Butler County LETF Distribution	3,750		5,000			5,000	0.0%
40314	State of Ohio Dist CBP					44,000		
40608	Auction Sales							0.0%
40802	Fines	3,325	1,350	1,500			1,500	0.0%
41101	Interest	351	662	783	414	600	673	-14.0%
41201	Contributions		929	2,000			2,000	0.0%
41222	Reimbursements	3,211		4,000	3,173	4,231	4,000	0.0%
TOTAL RECEIPTS		10,637	2,941	13,283	3,586	48,831	13,173	-0.8%
TOTAL EXPENDITURES		4,681	10,159	8,000	3,526	12,541	8,400	5.0%
TOTAL CAPITAL IMPROVEMENTS		8,226	11,501	15,000	300	8,444	0	-100.0%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		(2,271)	(18,718)	(9,717)	(239)	27,846	4,773	149.1%
BALANCE AT BEGINNING OF YEAR		49,722	47,451	36,292	28,733	28,733	56,579	55.9%
ENCUMBERED		7,146						
BALANCE AT END OF YEAR		40,305	28,733	26,575	28,493	56,579	61,352	130.9%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property DEPARTMENT: Law Enforcement
Code: 410.110

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
OPERATING EXPENSES								
52420	Operating Supplies	4,681	10,159	8,000	3,526	12,541	8,400	5.0%
52490	Refunds							0.0%
52520	Equipment	8,226	11,501	15,000	300	8,444		-100.0%
999.53110	Transfer to the General Fund							0.0%
TOTAL EXPENDITURES		12,908	21,660	23,000	3,826	20,985	8,400	-63.5%

OPERATING EXPENSES

Replacement Vests (SRT and Police) 8,400

EQUIPMENT

Enforcement and Education Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 412

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40252	ARRA Jag Grant							0.0%
40289	CPT Reimbursement	14,378						0.0%
40802	Fines	125	235	500		165	500	0.0%
41101	Interest	954	2,200	1,263	1,771	2,500	2,893	129.0%
41222	Reimbursements							0.0%
TOTAL RECEIPTS		15,458	2,435	1,763	1,771	2,665	3,393	92.4%
TOTAL EXPENDITURES		6,771	4,190	7,000	0	7,000	7,000	0.0%
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	30,000	100.0%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		14,378		0	0	0	0	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		(5,691)	(1,755)	(5,237)	1,771	(4,335)	(33,607)	-541.7%
BALANCE AT BEGINNING OF YEAR		128,064	122,373	112,821	120,618	120,618	116,283	3.1%
ENCUMBERED			14,928		1,000			
BALANCE AT END OF YEAR		122,373	105,691	107,584	122,389	116,283	82,676	-23.2%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property DEPARTMENT: Law Enforcement
Code: 412.110

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
OPERATING EXPENSES								
52330	Training & Travel	4,771	4,190	5,000		5,000	5,000	0.0%
52420	Operating Supplies	2,000		2,000		2,000	2,000	0.0%
52432	Alcohol Education							0.0%
52520	Equipment						30,000	100.0%
TOTAL EXPENDITURES		6,771	4,190	7,000	0	7,000	37,000	428.6%

OPERATING EXPENSES

Respect for Law Camp 2,000

EQUIPMENT

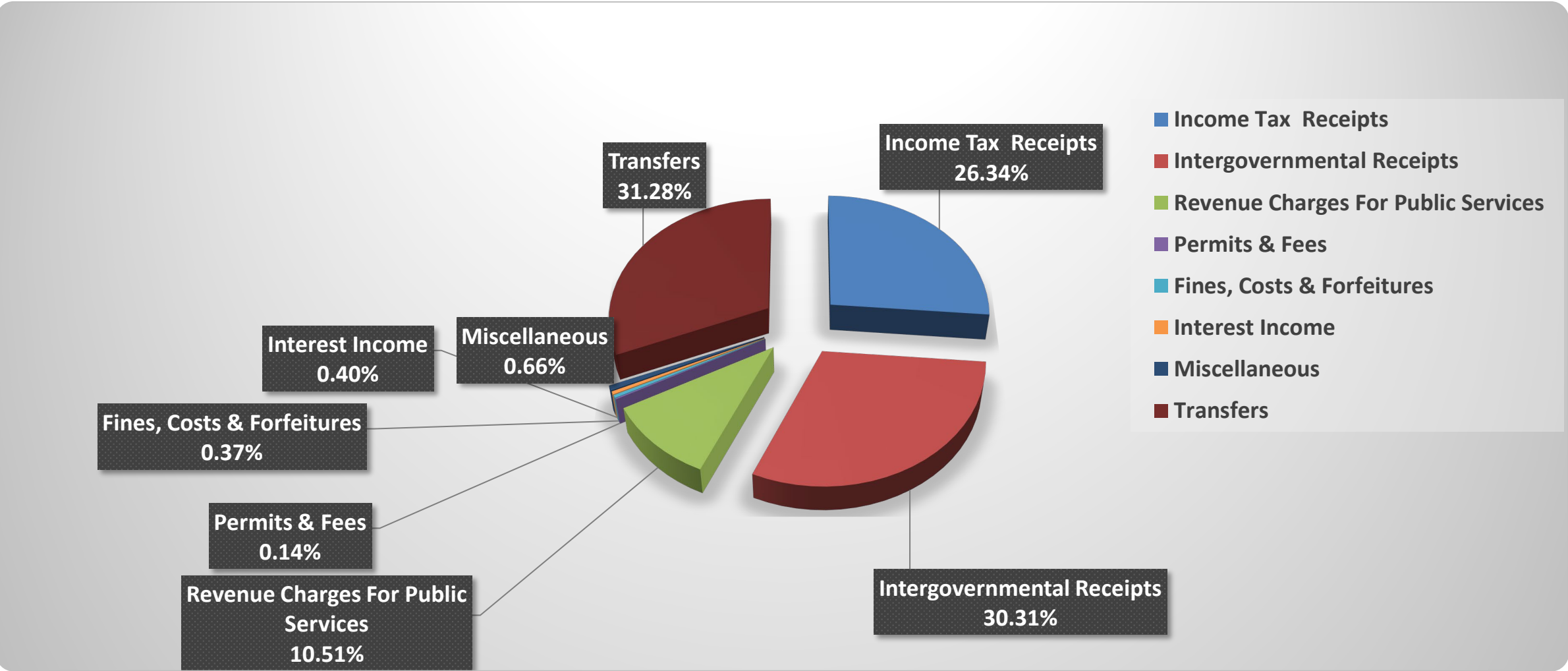
Police Tablets 30,000

TOTAL FIRE & EMS FUND

Fire & EMS

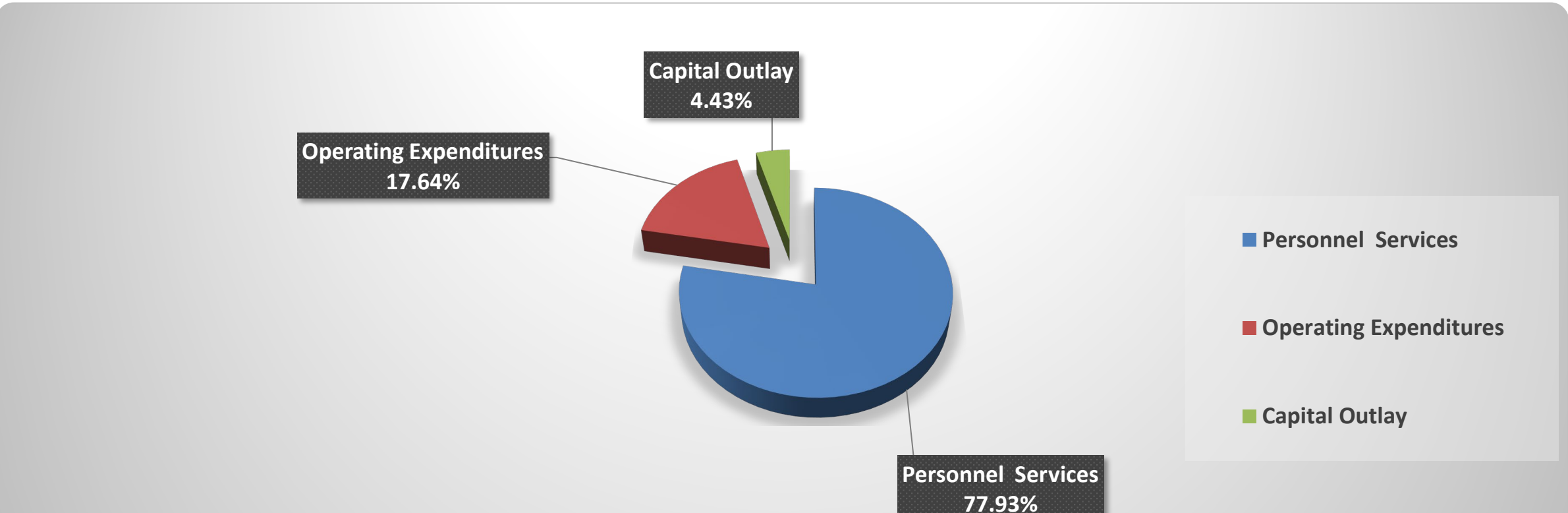
Revenues

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
Income Tax Receipts	1,369,916	1,389,389	1,406,100	789,181	1,440,494	1,406,100	0.0%
Intergovernmental Receipts	469,230	194,863	270,000	133,593	351,000	1,618,000	499.3%
Revenue Charges For Public Services	587,091	552,839	561,000	169,377	450,350	561,000	0.0%
Permits & Fees	6,525	10,800	3,000	6,275	7,500	7,500	150.0%
Fines, Costs & Forfeitures	50,000	50,250	40,000	9,000	15,000	20,000	-50.0%
Interest Income	15,205	29,523	36,064	14,548	32,613	21,116	-41.4%
Miscellaneous	26,493	42,286	35,000	38,526	40,000	35,000	0.0%
Transfers	20,000	20,000	400,000	200,000	400,000	1,670,000	317.5%
Total Revenues	2,544,459	2,289,950	2,751,164	1,360,499	2,736,957	5,338,716	94.1%



Expenditures

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
Personnel Services	2,225,415	2,304,358	2,705,485	1,327,659	2,639,816	3,552,083	31.3%
Operating Expenditures	431,236	553,859	717,872	208,131	714,465	804,065	12.0%
Capital Outlay	652,980	0	237,500	251,063	251,063	201,850	-15.0%
Total Expenditures	3,309,630	2,858,217	3,660,857	1,786,853	3,605,344	4,557,998	24.5%
Increase/(Decrease) of Fund Balance	(765,172)	(568,267)	(909,693)	(426,354)	(868,387)	780,718	

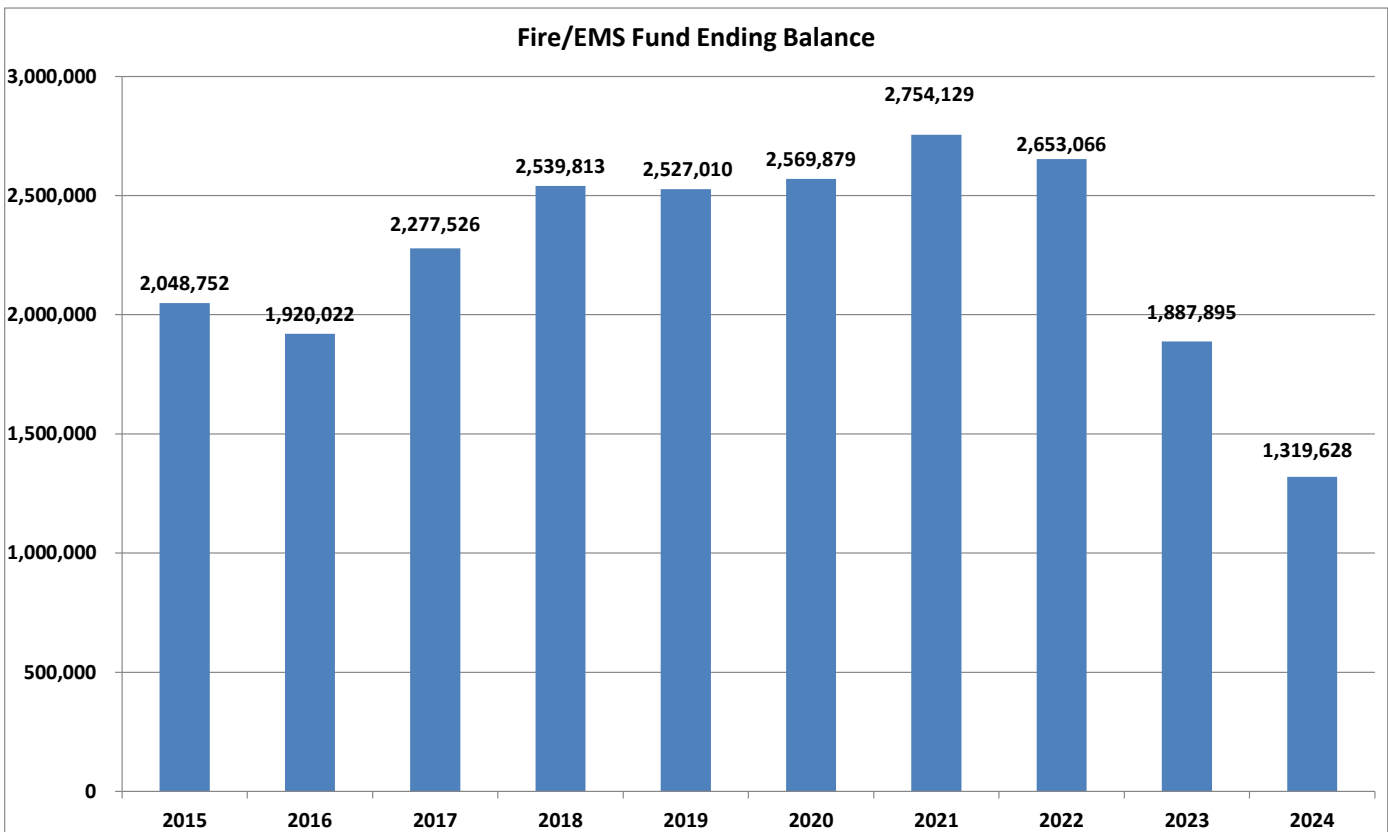


**Fire & EMS Fund
Summary Of Balances**

Fund: 418

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	2,524,459	2,269,950	2,351,164	1,160,499	2,336,957	3,668,716	56.0%
TOTAL EXPENDITURES	2,656,650	2,858,217	3,423,357	1,535,790	3,354,281	4,356,148	27.2%
EXCESS RECEIPTS OVER EXPENDITURES	(132,192)	(588,267)	(1,072,193)	(375,291)	(1,017,324)	(687,432)	35.9%
CAPITAL IMPROVEMENTS	(652,980)	0	(237,500)	(251,063)	(251,063)	(201,850)	15.0%
TRANSFERS IN	20,000	20,000	400,000	200,000	400,000	1,670,000	317.5%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
ADVANCES IN	0	0	0	0	0	0	0.0%
ADVANCES OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	(765,172)	(568,267)	(909,693)	(426,354)	(868,387)	780,718	-100.0%
BALANCE BEGINNING OF YEAR	2,653,067	1,887,895	1,776,906	1,319,628	1,319,628	451,241	-74.6%
ENCUMBERED	323,085	260,349					
BALANCE END OF YEAR	1,564,810	1,059,280	867,213	893,274	451,241	1,231,959	42.1%

Fund created in 2011 as a result of the passage of Issue 15 a .25% income tax to support Fire and EMS services



SUMMARY OF RECEIPTS

Fund: Fire & EMS
Code: 418

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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INCOME TAX RECEIPTS

40201	Income Tax	1,369,916	1,389,389	1,406,100	789,181	1,440,494	1,406,100	0.0%
	TOTAL	1,369,916	1,389,389	1,406,100	789,181	1,440,494	1,406,100	0.0%

INTERGOVERNMENTAL RECEIPTS

40249	EMAC Reimbursement							0.0%
40258	Fire & Life Squad Grants	4,762						0.0%
40265	Oxford Township Contribution	126,000	79,000	158,000	79,000	237,000	200,000	26.6%
40268	Milford Township Contribution	24,000	26,000	28,000	13,000	28,000	60,000	114.3%
40271	M.U. Contribution Equipment	217,660						0.0%
40296	M.U. Reimbursement Labor Athletic Events	73,608	66,663	62,000	31,993	64,000	66,000	6.5%
40297	M.U. Reimbursement Equipment Athletic Events	23,200	23,200	22,000	9,600	22,000	22,000	0.0%
40300	Miami In Lieu of Taxes Contribution						1,270,000	100.0%
40311	Local Government Safety Capital Grant							0.0%
40533	US HHS Stimulus							0.0%
	TOTAL	469,230	194,863	270,000	133,593	351,000	1,618,000	499.3%

CHARGES FOR PUBLIC SERVICES

40608	Auction Sales	25,000	12,110			4,000		0.0%
40617	Miscellaneous	2,920	2,061		350	350		0.0%
40636	EMS Billing	532,307	517,089	535,000	142,089	416,000	535,000	0.0%
40636.001	EMS Billing - Collections	26,864	21,579	26,000	26,938	30,000	26,000	0.0%
	TOTAL	587,091	552,839	561,000	169,377	450,350	561,000	0.0%

PERMITS & FEES

40703	Building Permits	6,525	10,800	3,000	6,275	7,500	7,500	150.0%
	TOTAL	6,525	10,800	3,000	6,275	7,500	7,500	150.0%

FINES, COSTS & FORFEITURES

40807	Civil Offense Citations	50,000	50,250	40,000	9,000	15,000	20,000	-50.0%
	TOTAL	50,000	50,250	40,000	9,000	15,000	20,000	-50.0%

INTEREST INCOME

41101	Interest	15,205	29,523	36,064	14,548	32,613	21,116	-41.4%
	TOTAL	15,205	29,523	36,064	14,548	32,613	21,116	-41.4%

MISCELLANEOUS

41201	Contributions	1,261	2,159					0.0%
41214	Grants - Other	810						0.0%
41222	Reimbursements	24,422	40,127	35,000	38,526	40,000	35,000	0.0%
	TOTAL	26,493	42,286	35,000	38,526	40,000	35,000	0.0%

	TOTAL RECEIPTS	2,524,459	2,269,950	2,351,164	1,160,499	2,336,957	3,668,716	56.0%
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FUND TRANSFERS-IN

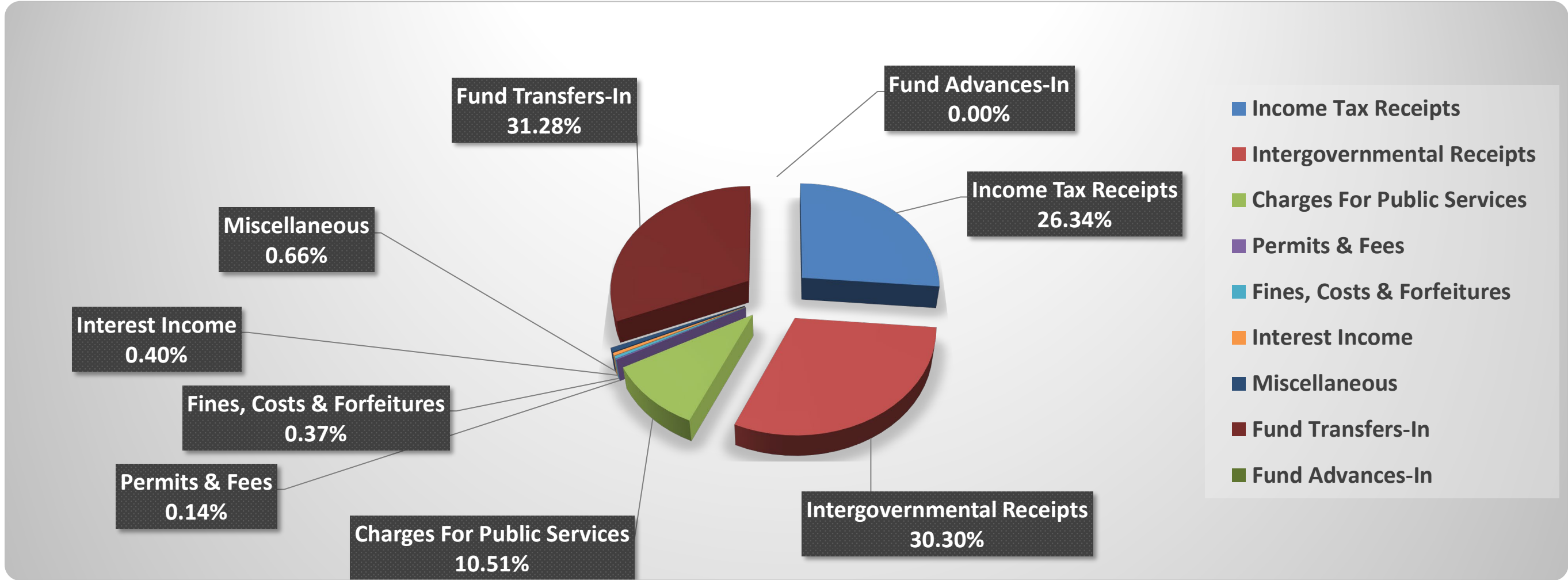
42110	General Fund	20,000	20,000	400,000	200,000	400,000	400,000	0.0%
42428	Fire/EMS Levy Fund						1,270,000	100.0%
	TRANSFERS TOTAL	20,000	20,000	400,000	200,000	400,000	1,670,000	317.5%

FUND ADVANCES-IN

43110	General Fund	0	0	0	0	0	0	0.0%
44416	FEMA Fund							0.0%
	ADVANCES TOTAL	0	0	0	0	0	0	0.0%

	TOTAL REVENUE	2,544,459	2,289,950	2,751,164	1,360,499	2,736,957	5,338,716	94.1%
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2025 Budgeted Fire & EMS Receipts

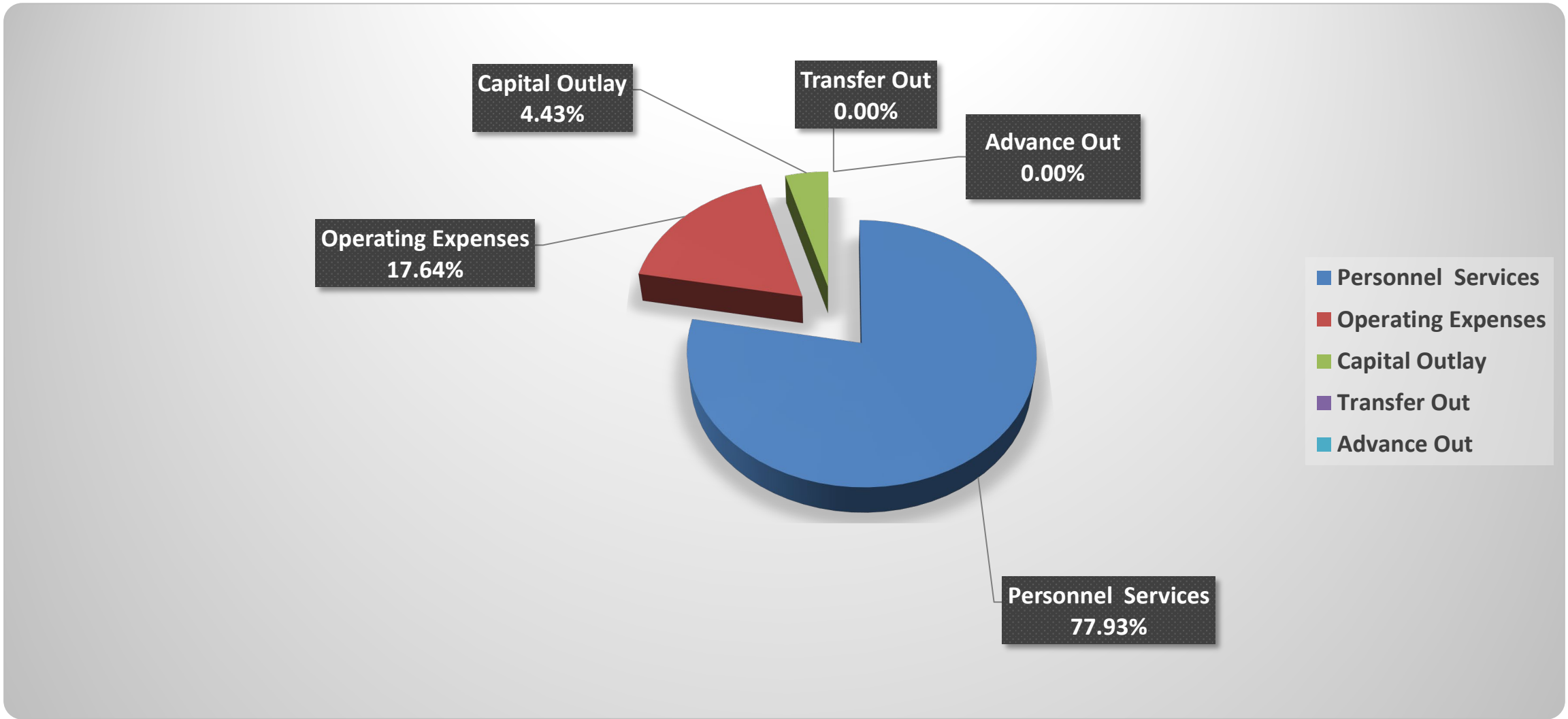


SUMMARY OF EXPENDITURES

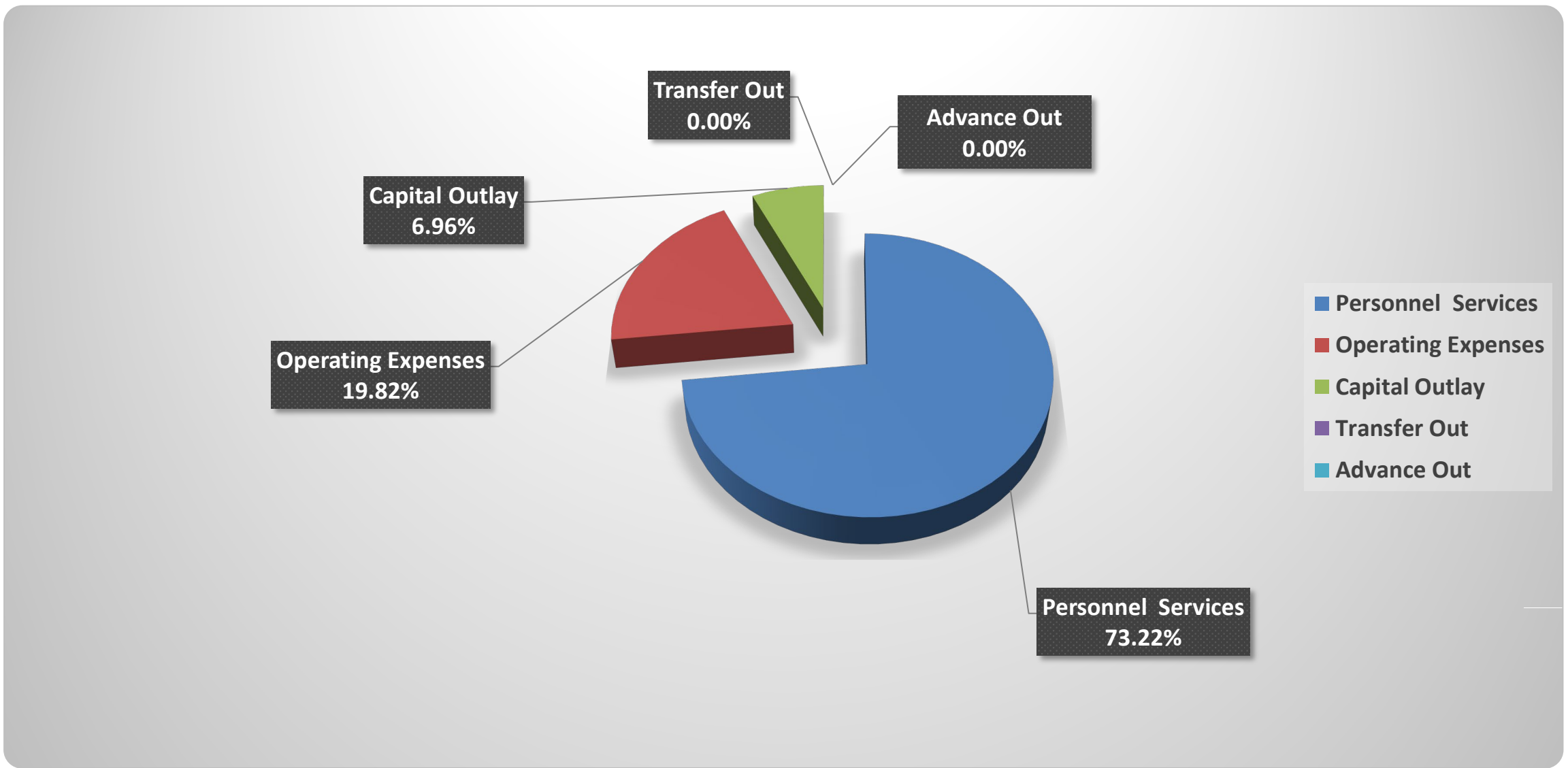
Fund: Fire & EMS
Code: 418

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
152	Fire/EMS	2,656,650	2,858,217	3,423,357	1,535,790	3,354,281	4,356,148	27.2%
TOTAL OPERATING EXPENDITURES		2,656,650	2,858,217	3,423,357	1,535,790	3,354,281	4,356,148	27.2%
152	Fire/EMS	652,980	0	237,500	251,063	251,063	201,850	-15.0%
TOTAL CAPITAL EXPENDITURES		652,980	0	237,500	251,063	251,063	201,850	-15.0%
999.53416	To FEMA							0.0%
TRANSFER OUT		0	0	0	0	0	0	0.0%
998.54416	To FEMA							0.0%
997.55110	To General							
ADVANCE OUT		0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES		3,309,630	2,858,217	3,660,857	1,786,853	3,605,344	4,557,998	24.5%

2025 Budgeted Fire & EMS Fund Expenditures



2024 Projected Fire & EMS Fund Expenditures



Fund: Fire & EMS
Division: Security of Persons & Property
Code: 418.152

DEPARTMENT: Fire & EMS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	1,500,889	1,511,547	1,816,652	836,084	1,611,816	2,048,222	12.7%
52111	Overtime	201,137	262,557	213,000	172,854	350,000	317,342	49.0%
52120	Personnel Benefits	521,869	527,341	672,833	317,697	675,000	1,183,519	75.9%
52141	Volunteer Recognition	1,520	2,913	3,000	1,024	3,000	3,000	0.0%
	TOTAL	2,225,415	2,304,358	2,705,485	1,327,659	2,639,816	3,552,083	31.3%

OPERATING EXPENSES

52310	Uniform	25,201	54,827	75,000	6,030	75,000	85,000	13.3%
52311	Electrical Services	7,389	7,939	11,500	4,938	10,000	11,500	0.0%
52312	Gas Service	5,202	5,776	13,000	3,675	8,000	13,000	0.0%
52313	Telephone	836	778	1,000	301	900	1,000	0.0%
52329	Bank & Investment Fees	2,866	2,055	4,500	535	2,000	4,500	0.0%
52330	Training & Travel	33,734	20,404	75,000	32,596	85,000	95,000	26.7%
52331	Professional Service	40,017	37,696	50,000	21,613	50,000	55,000	10.0%
52335	Personnel & Labor	4,691	13,136	5,000	4,224	10,000	5,000	0.0%
52340	Contracted Service	100,309	123,661	125,000	42,500	124,000	137,500	10.0%
52350	General Liability Insurance	9,316	10,784	10,784	6,905	12,477	12,477	15.7%
52354	Appraisal Costs	88	88	88		88	88	0.0%
52360	Advertising			1,000		500	1,000	0.0%
52370	Printing & Reproduction	76		1,000	43	500	1,000	0.0%
52380	Membership & Subscriptions	6,440	4,556	4,500	545	4,000	5,000	11.1%
52411	Postage	123	200	500	525	1,000	1,000	100.0%
52420	Operating Supplies	84,068	144,353	145,000	26,464	140,000	160,000	10.3%
52430	Vehicle Maintenance	38,991	63,339	100,000	17,634	85,000	110,000	10.0%
53436	Sirens Upkeep & Maintenance	14,487	24,900	20,000	11,374	26,000	26,000	30.0%
52470	Fuel	32,243	25,308	40,000	18,887	40,000	45,000	12.5%
52490	Refunds	25,161	14,059	35,000	9,342	40,000	35,000	0.0%
	TOTAL	431,236	553,859	717,872	208,131	714,465	804,065	12.0%

CAPITAL OUTLAY

73103	SCBA Replacement			152,500				
73106	EMS Squad							
73110	Technology Replacement							
73117	Replace 2014 Ford Interceptor			85,000	56,685	56,685		
73120	Infrastructure Upgrades							
73121	TimeClock Plus - Advanced Scheduler Software							
73122	Replace 800 MHz Radios				194,378	194,378	51,850	
73123	Server Infrastructure Upgrades							
73124	BSA Community Development Software / Online							
73126	Replace 2000 Rescue Pumper	652,980						
73127	Fire Station Roof Repair/Restroom Rehab						150,000	
	TOTAL	652,980	0	237,500	251,063	251,063	201,850	-15.0%

TOTAL EXPENDITURES	3,309,630	2,858,217	3,660,857	1,786,853	3,605,344	4,557,998	24.5%
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PERSONNEL

(1) Fire Chief/Fire Inspector, 100%
(3) FT Captains, 100%
(12) FT FF/Paramedics, 100%
(1) FT Administrative Assistant, 100%
22,581 hours budget for PT Paramedic/Firefighters, \$23.37 per hour.

OPERATING EXPENSES

Operating supplies include disposable medical supplies and medications

PROFESSIONAL SERVICES

Professional services includes fee for collection of income tax based on revenue collection \$45,000

CONTRACTED SERVICES

EMS billing of 6% of gross revenue estimated at \$535,000 = \$32,100
Preventative maintenance on various station, fire and EMS equipment
\$6,600 1/3 portion of BDR (Backup Disaster Recovery)
Lexipol Contract - Policies and Procedures \$5,000

VEHICLE MAINTENANCE

Increase due to repair of aging fleet

SIRENES UPKEEP & MAINTENANCE

Butler County Emergency Management Agency, plus repair and maintenance of sirens
\$20,000 (transferred from General Fund)

**OVI Task Force Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds
Code: 419

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40292.0.22/023/024/025	OVI Grant	182,226	185,969	250,000	65,292	170,000	250,000	0.0%
TOTAL RECEIPTS		182,226	185,969	250,000	65,292	170,000	250,000	0.0%
TOTAL EXPENDITURES		181,561	184,273	250,000	92,907	250,002	250,000	0.0%
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	0	0.0%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
ADVANCES IN - General - 43110.022/023/024/025		225,000	225,000	250,000	250,000	250,000	250,000	0.0%
ADVANCES OUT - General - 55110.022/023/024/025		225,000	225,000	250,000	0	250,000	250,000	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		665	1,696	(0)	222,384	(80,002)	(0)	0.0%
BALANCE AT BEGINNING OF YEAR		(9,669)	(9,004)	(329,102)	(7,308)	(387,186)	(467,188)	-42.0%
ENCUMBERED		339,150	379,877		100,925			
BALANCE AT END OF YEAR		(348,154)	(387,186)	(329,102)	114,151	(467,188)	(467,188)	-42.0%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property DEPARTMENT: Law Enforcement
Code: 419.110

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52222.021/022/023/024	Coordinator Wages & Fringe Benefits	19,253	22,605	30,100	12,121	30,100	30,100	0.0%
52223.021/022/023/024	Check Points & Saturation Patrol Wages	22,054	21,627	24,610	8,016	24,610	24,610	0.0%
52224.021/022/023/024	Personnel Benefits - Oxford Patrols	4,620	4,531	5,156	1,679	5,156	5,156	0.0%
	TOTAL	45,927	48,763	59,866	21,816	59,866	59,866	0.0%

OPERATING EXPENSES

52420.021/022/023/024	Operating Supplies	1,651	2,584	16,696	372	16,696	16,696	0.0%
52453.021/022/023/024	Check Points & Saturation Patrols	104,915	105,437	132,080	56,230	132,080	132,080	0.0%
52454.021/022/023/024	Training & Travel - Oxford			1,231		1,231	1,231	0.0%
52455.021/022/023/024	Training & Travel - Others	1,416		6,604		6,604	6,604	0.0%
52456.021/022/023/024	Contractual Fringe Benefits	21,309	21,154	25,690	11,404	25,690	25,690	0.0%
52457.021/022/023/024	Fuel - Oxford	1,103	1,081	1,231	401	1,231	1,231	0.0%
52458.021/022/023/024	Fuel - Others	5,242	5,254	6,604	2,683	6,604	6,604	0.0%
	TOTAL	135,634	135,510	190,134	71,091	190,136	190,134	0.0%
TOTAL EXPENDITURES		181,561	184,273	250,000	92,907	250,002	250,000	0.0%

Southpointe TIF District 1
SUMMARY OF RECEIPTS, AND BALANCES

Fund: 420

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40111	TIF Receipts	314,988	332,413	287,980	206,778	287,980	287,980	0.0%
41101	Interest on Investments	2,450	4,534	8,489	2,123	4,400	4,683	-44.8%
TOTAL RECEIPTS		317,438	336,947	296,469	208,901	292,380	292,663	-1.3%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		268,230	596,167	268,361	20,086	268,361	270,291	0.7%
EXCESS OF RECEIPTS OVER EXPENDITURES		49,208	(259,220)	28,108	188,815	24,019	22,372	-20.4%
BALANCE AT BEGINNING OF YEAR		219,341	268,549	240,580	9,329	9,329	33,348	-86.1%
ENCUMBERED								
BALANCE AT END OF YEAR		268,549	9,329	268,688	198,144	33,348	55,720	-79.3%

SUMMARY OF EXPENDITURES

Division: General Government

DEPARTMENT:

Finance

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
999.53151	Transfer to Southpoint TIF Debt Service Fund	268,230	266,167	268,361	20,086	268,361	270,291	0.7%
999.53146	Transfer to Southpoint TIF Improvement Fund		330,000					
TOTAL TRANSFERS		268,230	596,167	268,361	20,086	268,361	270,291	0.7%

Miscellaneous Funds

Code: 421

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40111	TIF Receipts	8,597	9,011	7,317	5,045	7,317	7,317	0.0%
41101	Interest on Investments	70	139	247	69	120	143	-42.0%
TOTAL RECEIPTS		8,667	9,151	7,564	5,114	7,437	7,460	-1.4%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		6,815	15,763	6,819	508	6,819	6,868	0.7%
EXCESS OF RECEIPTS OVER EXPENDITURES		1,852	(6,612)	745	4,606	618	592	-20.5%
BALANCE AT BEGINNING OF YEAR		6,206	8,058	6,747	1,445	1,445	2,063	-69.4%
ENCUMBERED								
BALANCE AT END OF YEAR		8,058	1,445	7,492	6,052	2,063	2,655	-64.6%

Division: General Government **DEPARTMENT: Finance**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
999.53151	Transfer to Southpoint TIF Debt Service Fund	6,815	6,763	6,819	508	6,819	6,868	0.7%
999.53146	Transfer to Southpoint TIF Improvement Fund		9,000					
TOTAL TRANSFERS		6,815	15,763	6,819	508	6,819	6,868	0.7%

Miscellaneous Funds

Code: 422

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40111	TIF Receipts	12,629	13,237	10,980	7,411	10,980	10,980	0.0%
41101	Interest on Investments	101	200	355	97	200	202	-43.0%
TOTAL RECEIPTS		12,731	13,437	11,335	7,508	11,180	11,182	-1.3%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		10,227	23,148	10,232	767	10,232	10,306	0.7%
EXCESS OF RECEIPTS OVER EXPENDITURES		2,504	(9,711)	1,103	6,742	948	876	-20.5%
BALANCE AT BEGINNING OF YEAR		9,027	11,531	9,839	1,820	1,820	2,768	-71.9%
ENCUMBERED								
BALANCE AT END OF YEAR		11,531	1,820	10,942	8,561	2,768	3,644	-66.7%

Division: General Government **DEPARTMENT: Finance**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
999.53151	Transfer to Southpoint TIF Debt Service Fund	10,227	10,148	10,232	767	10,232	10,306	0.7%
999.53146	Transfer to Southpoint TIF Improvement Fund		13,000					
TOTAL TRANSFERS		10,227	23,148	10,232	767	10,232	10,306	0.7%

Miscellaneous Funds

Code: 423

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40111	TIF Receipts	12,562	13,166	10,954	7,363	10,954	10,954	0.0%
41101	Interest on Investments	101	197	353	94	180	198	-44.0%
TOTAL RECEIPTS		12,662	13,363	11,307	7,458	11,134	11,152	-1.4%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		10,203	23,125	10,208	764	10,208	10,281	0.7%
EXCESS OF RECEIPTS OVER EXPENDITURES		2,459	(9,762)	1,099	6,693	926	871	-20.8%
BALANCE AT BEGINNING OF YEAR		8,965	11,425	9,774	1,663	1,663	2,589	-73.5%
ENCUMBERED								
BALANCE AT END OF YEAR		11,425	1,663	10,873	8,357	2,589	3,460	-68.2%

Division: General Government **DEPARTMENT: Finance**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
999.53151	Transfer to Southpoint TIF Debt Service Fund	10,203	10,125	10,208	764	10,208	10,281	0.7%
999.53146	Transfer to Southpoint TIF Improvement Fund		13,000					
TOTAL TRANSFERS		10,203	23,125	10,208	764	10,208	10,281	0.7%

Miscellaneous Funds

Code: 424

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40111	TIF Receipts	12,732	13,345	10,898	7,536	10,898	10,898	0.0%
41101	Interest on Investments	103	199	363	90	170	191	-47.3%
TOTAL RECEIPTS		12,835	13,545	11,261	7,626	11,068	11,089	-1.5%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		10,150	24,072	10,155	762	10,155	10,229	0.7%
EXCESS OF RECEIPTS OVER EXPENDITURES		2,685	(10,527)	1,106	6,864	913	860	-22.2%
BALANCE AT BEGINNING OF YEAR		9,165	11,850	9,971	1,323	1,323	2,236	-77.6%
ENCUMBERED								
BALANCE AT END OF YEAR		11,850	1,323	11,077	8,187	2,236	3,096	-72.0%

Division: General Government **DEPARTMENT: Finance**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
999.53151	Transfer to Southpoint TIF Debt Service Fund	10,150	10,072	10,155	762	10,155	10,229	0.7%
999.53146	Transfer to Southpoint TIF Improvement Fund		14,000					
TOTAL TRANSFERS		10,150	24,072	10,155	762	10,155	10,229	0.7%

OAT Property Tax Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 425

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40110	OAT Property Tax	1,103,914	1,094,538	1,045,000	618,338	1,045,000	1,120,000	7.2%
40112	10% Rollback	8,879	8,420	9,000	3,488	8,400	9,000	0.0%
41101	Interest	2,471	6,303	5,253	6,748	8,000	8,097	54.1%
41222	Reimbursements							0.0%
TOTAL RECEIPTS		1,115,264	1,109,261	1,059,253	628,574	1,061,400	1,137,097	7.3%
TOTAL EXPENDITURES		11,145	10,550	15,000	9,352	15,000	15,000	0.0%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		1,035,000	1,035,000	1,035,000	517,500	1,035,000	1,110,000	7.2%
EXCESS OF RECEIPTS OVER EXPENDITURES		69,119	63,711	9,253	101,722	11,400	12,097	30.7%
BALANCE AT BEGINNING OF YEAR		108,026	177,145	182,806	240,856	240,856	252,256	38.0%
ENCUMBERED								
BALANCE AT END OF YEAR		177,145	240,856	192,059	342,578	252,256	264,353	37.6%

SUMMARY OF EXPENDITURES

Division: General Government DEPARTMENT: Finance

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
999.53144	Transfer to OAT Fund	1,035,000	1,035,000	1,035,000	517,500	1,035,000	1,110,000	7.2%
TOTAL TRANSFERS		1,035,000	1,035,000	1,035,000	517,500	1,035,000	1,110,000	7.2%
420.52326	Auditor & Treasurer Fees	11,145	10,550	15,000	9,352	15,000	15,000	0.0%
TOTAL EXPENDITURES		11,145	10,550	15,000	9,352	15,000	15,000	0.0%

Small Business Loan Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 427

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
41101	Interest		93	103	126	160	165	60.2%
41201	Contributions							0.0%
TOTAL RECEIPTS		0	93	103	126	160	165	60.2%
TOTAL EXPENDITURES		0	0	10,000	3,234	10,000	5,000	-50.0%
TRANSFERS IN		0	5,000	5,000	5,000	5,000	5,000	0.0%
TRANSFERS OUT								0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		0	5,093	(4,897)	1,892	(4,840)	165	103.4%
BALANCE AT BEGINNING OF YEAR		0	0	0	5,093	5,093	253	100.0%
ENCUMBERED								
BALANCE AT END OF YEAR		0	5,093	(4,897)	6,984	253	418	108.5%

SUMMARY OF EXPENDITURES

DEPARTMENT: Small Business Loan

OPERATING EXPENSES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
401.52370	Printing & Reproduction							
401.52490	Refunds							0.0%
401.52540	Capital Outlay Loan			10,000	3,234	5,000	5,000	-50.0%
TOTAL EXPENDITURES		0	0	10,000	3,234	5,000	5,000	-50.0%

Miscellaneous Funds
Code: 428

[illegible]

Division: General Government

Finance

420.52461.001	Sub-Recipient CARES Funding							0.0%
420.52461.002	Contractor CARES Funding							0.0%
420.52461.003	Grants							0.0%
420.52461.004	City of Oxford Direct Spending							0.0%
420.52461.005	City of Oxford Direct Reclassified Spending							0.0%
420.52461.006	Butler County Business Grant Program	200,000	200,000					0.0%
420.52490	Refunds							0.0%
TOTAL EXPENDITURES		200,000	200,000	0	0	0	0	0.0%

Miscellaneous Funds

Code: 429

41101	Interest	14,921	57,701	15,000	39,615	75,000	15,000	0.0%
41226	American Rescue Plan Act - State Distribution	1,220,063	1,500,000	1,000,000	1,000,000	1,000,000		-100.0%
41222	Reimbursements							0.0%
TOTAL RECEIPTS		1,234,984	1,557,701	1,015,000	1,039,615	1,075,000	15,000	-98.5%
TOTAL EXPENDITURES		312,815	1,392,675	1,000,000	23,658	3,103,874	0	-100.0%
TRANSFERS IN								0.0%
TRANSFERS OUT								0.0%
ADVANCES IN								0.0%
ADVANCES OUT								0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		922,169	165,026	1,400	1,015,957	(2,028,874)	15,000	971.4%
BALANCE AT BEGINNING OF YEAR		1,040,725	1,962,894	1,962,893	2,127,920	2,127,920	99,046	-95.0%
ENCUMBERED		1,947,549	2,054,874		2,092,374			
BALANCE AT END OF YEAR		15,345	73,046	1,964,293	1,051,503	99,046	114,046	-94.2%

Division: General Government

Finance

420.52462	American Rescue Plan Act Expenditures	312,815	1,392,675	1,000,000	23,658	3,103,874		-100.0%
TOTAL EXPENDITURES		312,815	1,392,675	1,000,000	23,658	3,103,874	0	-100.0%

Opioid Settlement Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 430

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40411	Opioid Settlement - Distributors	6,867	30,806	10,000	9,865	55,500	10,000	0.0%
41101	Interest	28	573	589	627	1,000	1,153	95.7%
TOTAL RECEIPTS		6,895	31,379	10,589	10,492	56,500	11,153	5.3%
TOTAL EXPENDITURES		0	0	0	0	0	0	0.0%
TRANSFERS IN								0.0%
TRANSFERS OUT								0.0%
ADVANCES IN								0.0%
ADVANCES OUT								0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		6,895	31,379	10,589	10,492	56,500	11,153	5.3%
BALANCE AT BEGINNING OF YEAR		0	6,895	6,867	38,275	38,275	94,775	1280.1%
ENCUMBERED								
BALANCE AT END OF YEAR		6,895	38,275	17,456	48,767	94,775	105,927	506.8%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property DEPARTMENT: Law Enforcement

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
110								0.0%
TOTAL EXPENDITURES		0	0	0	0	0	0	0.0%

Fire/EMS Property Tax Levy Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 431

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40110	Fire/EMS property tax						1,270,000	100.0%
41101	Interest						10,000	100.0%
TOTAL RECEIPTS		0	0	0	0	0	1,280,000	100.0%
TOTAL EXPENDITURES		0	0	0	0	0	0	0.0%
TRANSFERS IN								0.0%
TRANSFERS OUT							1,270,000	100.0%
ADVANCES IN								0.0%
ADVANCES OUT								0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		0	0	0	0	0	10,000	100.0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	0	0.0%
ENCUMBERED								
BALANCE AT END OF YEAR		0	0	0	0	0	10,000	100.0%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property DEPARTMENT: Law Enforcement

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
431.152.53418	Transfer to Fire Fund						1,270,000	100.0%
TOTAL EXPENDITURES		0	0	0	0	0	1,270,000	100.0%

10 year property tax levy 2024 through 2033 - collected 2025-2034

Economic Development Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 432

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40614	Rent - Elm Street						30,000	100.0%
41222	Reimbursements						10,000	100.0%
41101	Interest							0.0%
TOTAL RECEIPTS		0	0	0	0	0	40,000	100.0%
TOTAL EXPENDITURES		0	0	0	0	0	0	0.0%
TRANSFERS IN							26,320	100.0%
TRANSFERS OUT								0.0%
ADVANCES IN							26,320	0.0%
ADVANCES OUT								0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		0	0	0	0	0	66,320	100.0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	0	0.0%
ENCUMBERED								
BALANCE AT END OF YEAR		0	0	0	0	0	66,320	100.0%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property DEPARTMENT: Law Enforcement

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
432.360.52340	Contracted Services						26,000	100.0%
TOTAL EXPENDITURES		0	0	0	0	0	26,000	100.0%

Transfer from Hotel Tax Fund after commitment to Enjoy Oxford

CONTRACTED SERVICES
Acquisition, site readiness, business supports, creative placemaking

Aquatic Center Improvement Bonds
Debt Service Fund
SUMMARY OF RECEIPTS AND BALANCES

Debt Service Funds
Code: 150

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40950	Bond Proceeds							0%
40951	Note Proceeds							0%
41101	Interest							0%
TOTAL RECEIPTS		0	0	0	0	0	0	0.0%
Transfer from:								
42110	General Fund	305,250	311,050	306,550	78,275	306,550	307,050	0%
42145	Aquatic Center Capital Improvement Fund	0	0	0	0	0	0	
TOTAL TRANSFERS IN		305,250	311,050	306,550	78,275	306,550	307,050	
TOTAL RECEIPTS AND TRANSFERS IN		305,250	311,050	306,550	78,275	306,550	307,050	0%
TOTAL EXPENDITURES		305,250	311,050	306,550	78,275	306,550	307,050	0%
EXCESS OF REC. OVER EXPENDITURES		0	0	0	0	0	0	0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	0	0%
BALANCE AT END OF YEAR		0	0	0	0	0	0	0%

SUMMARY OF EXPENDITURES

Division: Interest on Long-term Debt
Code: 150.995

DEPARTMENT: Debt Service

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
52600	Debt Issuance Cost							0%
52603	Principal	140,000	150,000	150,000		150,000	155,000	3%
52604	Interest	165,250	161,050	156,550	78,275	156,550	152,050	-3%
TOTAL EXPENDITURES		305,250	311,050	306,550	78,275	306,550	307,050	0%

Debt Schedule

	Principal	Interest	Total
2020	135,000	173,500	308,500
2021	140,000	169,450	309,450
2022	140,000	165,250	305,250
2023	150,000	161,050	311,050
2024	150,000	156,550	306,550
2025	155,000	152,050	307,050
2026	160,000	147,400	307,400
2027	165,000	143,400	308,400
2028	170,000	136,800	306,800
2029	175,000	130,000	305,000
2030	185,000	123,000	308,000
2031	190,000	115,600	305,600
2032	200,000	108,000	308,000
2033	205,000	100,000	305,000
2034	215,000	91,800	306,800
2035	225,000	83,200	308,200
2036	235,000	74,200	309,200
2037	245,000	64,800	309,800
2038	255,000	55,000	310,000
2039	265,000	44,800	309,800
2040	275,000	34,200	309,200
2041	285,000	23,200	308,200
2042	295,000	11,800	306,800
	4,615,000	2,465,050	7,080,050

Southpointe TIF Improvement Bonds
Debt Service Fund
SUMMARY OF RECEIPTS AND BALANCES

Debt Service Funds
Code: 151

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40950	Bond Proceeds							0%
								0%
41101	Interest							0%
TOTAL RECEIPTS		0	0	0	0	0	0	0.0%
	Transfer from:							
42110	General Fund							0%
42146	Southpoint TIF Improvement Fund	0	0	0	0	0	0	0%
42420	Southpointe TIF District1	268,230	266,167	268,361	20,086	268,361	270,291	1%
42421	Southpointe TIF District2	6,815	6,763	6,819	508	6,819	6,868	1%
42422	Southpointe TIF District3	10,227	10,148	10,232	767	10,232	10,306	1%
42423	Southpointe TIF District4	10,203	10,125	10,208	764	10,208	10,281	1%
42424	Southpointe TIF District5	10,150	10,072	10,155	762	10,155	10,229	1%
	Total Transfers In	305,625	303,275	305,775	22,888	305,775	307,975	1%
TOTAL RECEIPTS AND TRANSFERS IN		305,625	303,275	305,775	22,888	305,775	307,975	1%
TRANSFERS OUT								
999.53146	Southpointe TIF Capital Improvement							
	Total Transfers Out	0	0	0	0	0	0	0%
TOTAL EXPENDITURES AND TRANSFERS OUT		305,625	303,275	305,775	22,888	305,775	307,975	1%
EXCESS OF REC. OVER EXPENDITURES		0	0	0	0	0	0	0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	0	0%
BALANCE AT END OF YEAR		0	0	0	0	0	0	0%

SUMMARY OF EXPENDITURES

Division: Interest on Long-term Debt DEPARTMENT: Debt Service
Code: 151.995

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
52600	Debt Issuance Cost							0%
52603	Principal	245,000	250,000	260,000		260,000	270,000	4%
52604	Interest	60,625	53,275	45,775	22,888	45,775	37,975	-17%
TOTAL EXPENDITURES		305,625	303,275	305,775	22,888	305,775	307,975	1%

Debt Schedule			
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	255,000	52,629	307,629
2020	230,000	74,725	304,725
2021	240,000	67,825	307,825
2022	245,000	60,625	305,625
2023	250,000	53,275	303,275
2024	260,000	45,775	305,775
2025	270,000	37,975	307,975
2026	275,000	29,875	304,875
2027	280,000	23,000	303,000
2028	<u>295,000</u>	<u>11,800</u>	<u>306,800</u>
	2,600,000	457,504	3,057,504

**Capital Equipment Fund
SUMMARY OF BALANCES**

Code: 140

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40271	M.U. Contribution							
40310	NatureWorks Grant				46,206	46,206		
40608	Auction Sales							
41201	Contributions	1,525	17,250	46,000				
41222	Reimbursements		1,398					0.0%
TOTAL RECEIPTS		1,525	18,648	46,000	46,206	46,206	0	-100.0%
TOTAL CAPITAL IMPROVEMENTS		71,709	563,260	300,870	184,396	350,739	435,095	44.6%
EXCESS RECEIPTS OVER EXPENDITURES		(70,184)	(544,612)	(254,870)	(138,190)	(304,533)	(435,095)	-70.7%
TRANSFERS/ADVANCES-IN								
42110	Transfer from General Fund	894,465	794,864	377,650	188,825	377,650	100,000	-73.5%
TRANSFERS/ADVANCES-IN		894,465	794,864	377,650	188,825	377,650	100,000	-73.5%
NET INCOME (DEFICIT)		824,281	250,252	122,780	50,635	73,117	(335,095)	-372.9%
BALANCE BEGINNING OF THE YEAR		833,947	1,658,228	907,915	1,908,480	1,908,480	1,981,597	118.3%
ENCUMBERED			240,199		241,257	0		
BALANCE END OF THE YEAR		1,658,228	1,668,280	1,030,695	1,717,857	1,981,597	1,646,502	59.7%

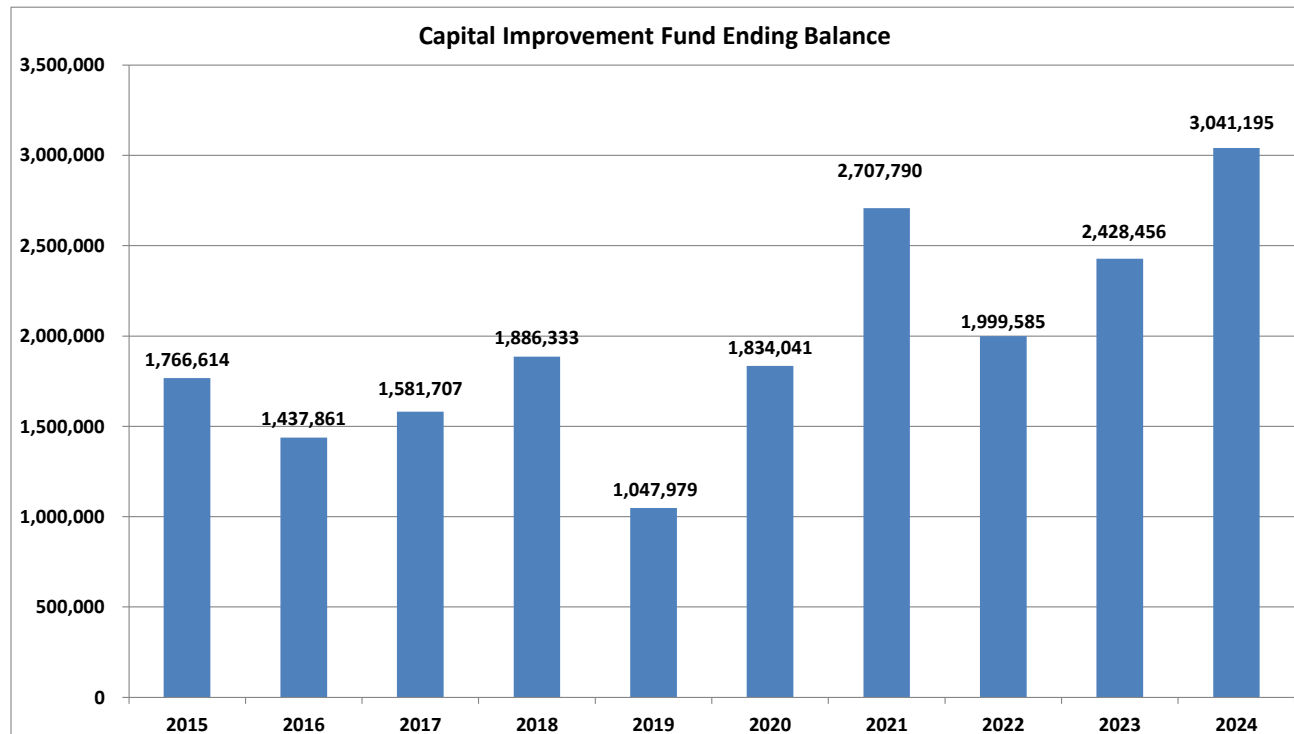
SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
110.61104	Police Cars & Related Equipment	1,229	129,754	37,370	14,538	37,370	144,000	
110.61160	Safety Cameras			50,000	50,000	50,000		
110.61169	Livescan-Desktop Criminal Palm Print			25,000	3,635	25,000		
110.61170	New Side x Side			35,000	31,176	35,000		
110.61205	Unmanned Aerial System (UAS)			10,000		10,000		
110.61218	Administrative Unmarked Vehicles		154,508					
320.61229	GIS Permit Processing Software						51,828	
408.61120	Computer Network System (MIS)						3,600	
408.61121	Computer Hardware (MIS)	6,603	14,115	16,500	10,243	16,500	12,000	
408.61170	Infrastructure Updates	9,480	600	6,000		6,000	9,000	
450.61212	HR - BS&A Software	4,674	45,998					
480.61126	Replacement of Elevator Controls			65,000		65,000		
490.61209	Electric Charging Stations							
490.61214	Staff Car at Municipal Building 2007 Honda							
490.61223	Replacement of 2010 Ford Escape SUV			11,000		11,000		
490.61222	Replacement of 2015 Dodge Durango		12,381					
490.61224	Replacement of Eng. Matrice M200 Drone			7,000	6,954	6,954		
490.6123	Replacement of 800mHz Portable Radios						47,667	
610.61223	HVAC Aquatic Center Restroom and Chemical Room							
620.61161	Playground/Park Repairs			25,000	17,935	25,000	25,000	
620.61228	Replacement of Truck 2004-14 Ford Ranger						50,000	
630.61136	Community Park Equipment	273	150,000					
630.61211	Replacement of OCP 2003 John Deere Gator			13,000		13,000		
630.61220	Sprayer/Spreader	14,000						
720.61211	Replacement of Truck #2008-61 Ford F350							
720.61215	Replacement of 2012 Mower #895							
720.61216	Replacement of Sidewalk Broom							
720.61217	Traffic Signal Repairs	29,337						
720.61221	Replace Rusted Aluminum Flat Bed	6,113	1,636					
720.61224	Grass Cutting Flail Head for Boom Mower		3,523		17,615	17,615		
720.61225	Replacement of Scag Mower #895		15,000					
720.61226	Replacement of Rubber Tire Loader - 2008		35,746		32,300	32,300		
720.61227	Skid Steer Asphalt Planer			35,000		32,000		
720.61231	Replacement of OCP 2004 John Deere Gator						16,000	
720.61232	Replacement of 2009 Traffic Paint Machine						16,000	
720.61233	Replacement of 2003 Ford Ranger #2003-25						60,000	
TOTAL EXPENDITURES		71,709	563,260	300,870	184,396	350,739	435,095	44.6%

SUMMARY OF BALANCES

Code: 141

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	409,384	112,500	795,000	0	106,976	1,920,289	141.5%
TOTAL CAPITAL IMPROVEMENTS	1,192,314	661,514	1,707,222	382,430	1,512,284	3,219,989	88.6%
EXCESS RECEIPTS OVER EXPENDITURES	(782,930)	(549,014)	(912,222)	(382,430)	(1,405,308)	(1,299,700)	-42.5%
TRANSFERS IN	1,211,802	1,161,752	474,548	237,274	474,548	340,626	-28.2%
TRANSFER OUT	0	0	0	0	0	0	0.0%
ADVANCE IN	276,500	602,500	0	0	0	0	0.0%
ADVANCE OUT	276,500	602,500	0	0	0	0	0.0%
NET INCOME (DEFICIT)	428,872	612,738	(437,674)	(145,156)	(930,760)	(959,074)	-119.1%
BALANCE BEGINNING OF YEAR	1,999,584	2,428,456	1,363,408	3,041,195	3,041,195	2,110,434	54.8%
ENCUMBERED	280,046	465,342		1,019,193			
BALANCE END OF YEAR	2,148,410	2,575,853	925,734	1,876,846	2,110,434	1,151,360	24.4%



Capital Improvement Fund
SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40271	M.U. Contribution							
40272	MVLF Resurfacing		112,500					
40285	OKI Funding							
40286	OPWC Funding	377,384		602,500		66,699		
40287	ODOT Funding			42,500			334,800	
40288	DTI Grant Funding			150,000				
40312	EPA Grant	15,000					905,489	
40313	Ohio State Capital Grant						175,000	
40617	Miscellaneous						505,000	
41201	Contributions	17,000						
41222	Reimbursement					40,277		
41223	Red Brick & Ivy Gifts							
	Receipts	409,384	112,500	795,000	0	106,976	1,920,289	141.5%
	Transfers from:							
42110	General Fund	1,211,802	1,051,752	474,548	237,274	474,548	230,626	-51.4%
42130	Parking Fund	0	110,000	0	0	0	110,000	100.0%
	Transfers-in	1,211,802	1,161,752	474,548	237,274	474,548	340,626	-28.2%
	Advance from:							
43110	General Fund	276,500	602,500	0	0	0		0.0%
	Advances-in	276,500	602,500	0	0	0	0	0.0%
	TOTAL REVENUES	1,897,686	1,876,752	1,269,548	237,274	581,524	2,260,915	78.1%

Capital Improvement Fund
SUMMARY OF EXPENDITURES

Code: 141

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
	ROAD AND STREET PROJECTS							
720.63130	Urban Paving Program Campus-Patterson-Chestnut	16,385	37,488					
720.63133	Street Maintenance & Resurfacing	350,000	450,280	600,000		600,000	600,000	
720.63137	Street Sign Replacement				7,311	7,311		
720.63149	Sidewalk/Curb/Gutter Replacement	12,785	18,952	25,000		25,000	25,000	
720.63165	Construct Sidewalk at NW corner of Locust/Spring & Locust/Brookview			47,222		47,222	372,000	
720.63173	Passenger Rail Platform	78,844	28,376		42,593	100,000		
720.63179	College/Chestnut Traffic Signal							
720.63180	Bicycle & Pedestrian Safety	28,372	26,484	50,000	3,647	25,000	50,000	
720.63181	Maintenance Crack Sealing of City Streets	26,565	50,000	50,000		50,000	50,000	
720.63186	72" Culvert Repair US27 North	2						
720.63187	Pedestrian Safety US 27 North Street Lighting							
720.63189	Northridge Dr. Applewood Stormwater Improvements							
720.63191	Convert Streetlights to LED	173,280			1,933	1,933		
720.63192	Roadway Paver Maintenance	2,500		25,000		25,000		
720.63198	Main St. Reconstruction between High St. and Park Place	389,578						
720.63199	Traffic Signal Mast Arm Pole at College Ave and Church Street	42,823		30,000		30,000		
720.63200	RxR Bore to Replace Storm Sewer at Spring and Elm Streets							
720.63204	Kehr Rd Culvert Replacement				554	110,000		
720.63213	City Garage Parking Lot						150,000	
720.63216	Parking Garage Alley Wall						14,500	
SUBTOTAL	ROAD AND STREET PROJECTS	1,121,134	611,580	827,222	56,038	1,021,466	1,261,500	52.5%
	OTHER PROJECTS							
110.63212	Police Dept Solar Project						125,000	
310.63195	Uptown Public Restroom	2,468		160,000	4,500	4,500	113,000	
310.63196	Transit Bike & Pedestrian Plan			150,000				
345.63151	Emerald Ash Borer (EAB) Response	30,000	18,878	30,000	28,356	30,000	25,000	
345.63214	Uptown District Pear Tree Replacement						30,000	
360.63215	PACO Projects - Locust St. Art Wall						50,000	
480.63107	Municipal/Court Building Improvements	8,433	14,389	15,000	22,088	22,088		
490.63193	Foxfire Culvert Scour Protection							
490.63194	Installation of Vehicle Charging Station							
490.63196	Removal of Underground Storage Tanks							
490.63205	College @ Elm Office Build Out							
490.63206	Transportation Safety Action Plan							
490.63207	Consultant for Solar Evaluation for City Facilities				5,230	5,230		
490.63211	Consultant for Community Energy Needs Study							
490.63208	ADA Transition Plan - Facility Improvements							
490.63209	Storm Sewer Infrastructure				4,000	4,000	50,000	
490.63210	Install Vehicle Charging Stations						905,489	
610.63111	Aquatic Center Improvements		8,626	25,000	12,217	25,000	25,000	
620.61133	Memorial Tree Plaque							
620.63167	Construction of Dog Park at Leonard Howell			90,000		90,000		
620.63178	Senior Center Parking Lot Paving							
620.63184	New Tennis/Pickleball Courts							
620.63185	Skate Park Maintenance & Repair						300,000	
620.63202	Athletic Field Renovation	30,279						
620.63203	Install Automatic Irrigation at Unirrigated Portions of OCP			80,000		45,000		
720.63183	City Garage's Improvements			10,000				
720.63184	Salt Dome Repair			20,000		15,000		
720.63190	Uptown Water Garden (Fountain) Replacement		8,040	300,000			335,000	
720.63203	Black Covered Bridge							
997.55110	Return Advance to General Fund	276,500	602,500					
999.53110	Transfer to General Fund							
999.53142	Transfer to Parking Lot Improvement				250,000	250,000		
SUBTOTAL	OTHER PROJECTS	347,680	652,433	880,000	326,392	490,818	1,958,489	122.6%
		1,468,814	1,264,014	1,707,222	382,430	1,512,284	3,219,989	88.6%

SUMMARY OF BALANCES

Fund: Parking Improvement Fund
Code: 142

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%
NET	0	0	0	0	0	0	0.0%
CAPITAL IMPROVEMENTS	19,750	156,848	896,000	82,000	1,000,000	15,000	-98.3%
42130 Transfer from Parking Fund	10,000	242,628	325,000	325,000	325,000	15,000	-95.4%
Transfer from General Fund		350,000					
Transfer from Captial Imp Fund				250,000	250,000		
TRANSFERS IN	10,000	592,628	325,000	575,000	575,000	15,000	-95.4%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	(9,750)	435,780	(571,000)	493,000	(425,000)	0	-100.0%
BALANCE-BEGINNING OF THE YEAR	144,285	134,535	114,285	570,315	570,315	145,315	27.2%
ENCUMBERED	9,665			1,064,000			
BALANCE-END OF YEAR	124,870	570,315	(456,715)	(685)	145,315	145,315	-100.0%

TOTAL RECEIPTS	0	0	0	0	0	0	0.0%
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SUMMARY OF EXPENDITURES

Division: Transportation DEPARTMENT: Parking Improvements

Code: 142.711

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
61002	Parking Garage Improvements	19,750	18,487	896,000	82,000	1,000,000	15,000	
61004	Automatic License Plate Reader		35,273					
61005	Parking Garage Cameras							
61017	Smart and Multi-space Parking Meters		59,628					
61018	Replace 2009 Dodge Dakota		43,461					
	EXPENDITURES	19,750	156,848	896,000	82,000	1,000,000	15,000	-98.3%
999.53130	Transfer to Parking Fund							0.0%
	TOTAL EXPENDITURES & TRANSFERS	19,750	156,848	896,000	82,000	1,000,000	15,000	-98.3%

Municipal Facilities Capital Improvement Fund
SUMMARY OF BALANCES

Code: 143

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS		0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS		0	0	0	26,365	26,365	70,000	100.0%
EXCESS RECEIPTS OVER EXPENDITURES		0	0	0	(26,365)	(26,365)	(70,000)	-100.0%
NET INCOME (DEFICIT)		0	0	0	(26,365)	(26,365)	(70,000)	-100.0%
BALANCE BEGINNING OF THE YEAR		272,049	272,049	272,049	272,049	272,049	245,684	-9.7%
ENCUMBERED			69,500		6,060			
BALANCE END OF THE YEAR		272,049	202,549	272,049	239,624	245,684	175,684	-35.4%

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
490.64701	Acquisition of Property &							
	Renovation Municipal Buildings				26,365	26,365	70,000	
TOTAL EXPENDITURES		0	0	0	26,365	26,365	70,000	100.0%

Oxford Area Trail Capital Improvement Fund
SUMMARY OF BALANCES

Code: 144

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40271	Miami Contribution							
40285	OKI Funding			3,000,000	1,304,527	2,250,000	2,763,730	
40290	ODNR Grant			750,000	146,373	500,000	500,000	
40313	Ohio State Capital Grant						800,000	
40601	Sale of Plans							
41201	Contributions						400,000	
TOTAL RECEIPTS		0	0	3,750,000	1,450,900	2,750,000	4,463,730	19.0%
TOTAL MAINTENANCE EXPENSES		31,056	33,883	34,085	18,029	33,939	38,889	
TOTAL CAPITAL IMPROVEMENTS		263,709	2,016,049	450,000	2,241,234	4,100,000	6,638,071	1375.1%
EXCESS RECEIPTS OVER EXPENDITURES		(294,765)	(2,049,933)	3,265,915	(808,364)	(1,383,939)	(2,213,230)	-167.8%
TRANSFERS-IN								
42425	Transfer from OAT Property Tax Fund	1,035,000	1,035,000	1,035,000	517,500	1,035,000	1,110,000	7.2%
TRANSFERS-IN		1,035,000	1,035,000	1,035,000	517,500	1,035,000	1,110,000	7.2%
TRANSFERS - OUT								
								0.0%
	TRANSFERS - OUT	0	0	0	0	0	0	0.0%
ADVANCES-IN								
43110	Advance from General Fund	2,871,337	4,350,000	3,450,000	3,450,000	3,450,000	4,800,000	39.1%
ADVANCES-IN		2,871,337	4,350,000	3,450,000	3,450,000	3,450,000	4,800,000	39.1%
ADVANCES-OUT								
55110	Repay Advance to General Fund	2,871,337	4,350,000	3,450,000	0	3,450,000	4,800,000	39.1%
ADVANCES-OUT		2,871,337	4,350,000	3,450,000	0	3,450,000	4,800,000	39.1%
NET INCOME (DEFICIT)		740,235	(1,014,933)	4,300,915	3,159,136	(348,939)	(1,103,230)	-125.7%
BALANCE BEGINNING OF THE YEAR		1,851,785	2,592,020	(2,643,885)	1,577,087	1,577,087	1,228,148	-100.0%
ENCUMBERED		5,481,489	3,910,824		1,828,197			
BALANCE END OF THE YEAR		(2,889,469)	(2,333,736)	1,657,030	2,908,026	1,228,148	124,918	-92.5%

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
PERSONNEL SERVICES								
52110	Salaries & Wages	19,911	20,812	21,831	11,159	22,300	24,117	10.5%
52111	Overtime	216		815	4	200	887	8.8%
52120	Personnel Benefits	10,930	13,072	11,439	6,866	11,439	13,885	21.4%
	TOTAL	31,056	33,883	34,085	18,029	33,939	38,889	14.1%

490.64702	Construction of Oxford Area Trails	263,259	2,016,049		2,222,034	4,100,000	6,638,071	
490.64706	Black Covered Bridge Repairs	450		450,000	19,200			
490.64707	Traffic Signal Study at 732/Dana Dr			75,000		6,200		
490.61216	Replacement of Sidewalk Broom							
997.55110	Repay Advance to General	2,871,337	4,350,000	3,450,000		3,450,000	4,800,000	
TOTAL EXPENDITURES		3,135,046	6,366,049	3,975,000	2,241,234	7,556,200	11,438,071	187.8%

PERSONNEL

(1) Service Worker1, 50%

Aquatic Center Capital Improvement Fund
SUMMARY OF BALANCES

Code: 145

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40951	Note Proceeds							
41201	Contributions							
TOTAL RECEIPTS		0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS		0	11,504	0	0	0	0	0.0%
EXCESS RECEIPTS OVER EXPENDITURES		0	(11,504)	0	0	0	0	0.0%
TRANSFERS-IN								
TRANSFERS-IN		0	0	0	0	0	0	0.0%
TRANSFERS-OUT				0	0	0	0	
NET INCOME (DEFICIT)		0	(11,504)	0	0	0	0	0.0%
BALANCE BEGINNING OF THE YEAR		12,004	12,004	0	500	500	500	100.0%
ENCUMBERED		12,004						
BALANCE END OF THE YEAR		0	500	0	500	500	500	100.0%

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
610.64703	Aquatic Center Construction		11,504					
995.52600	Debt Issuance Cost							
TOTAL EXPENDITURES		0	11,504	0	0	0	0	0.0%

Southpointe Roadway TIF Capital Improvement Fund
SUMMARY OF BALANCES

Code: 146

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40951	Note Proceeds							
TOTAL RECEIPTS		0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	0	0.0%
EXCESS RECEIPTS OVER EXPENDITURES		0	0	0	0	0	0	0.0%
ADVANCES-IN								
43110	Advance from General Fund	0	0	0	0	0	0	0.0%
ADVANCES-IN		0	0	0	0	0	0	0.0%
ADVANCES-OUT								
997.55110	Repay Advance to General Fund	0	0	0	0	0	0	0.0%
ADVANCES-OUT		0	0	0	0	0	0	0.0%
TRANSFERS-IN								
43151	Transfer from Southpoint TIF Debt Service Fund	0	0	0	0	0	0	0.0%
42393	Transfer from WW Capacity Benefit SE Fund		367,000					
42420	Transfer from Southpointe District 1 Fund		330,000					
42421	Transfer from Southpointe District 2 Fund		9,000					
42422	Transfer from Southpointe District 3 Fund		13,000					
42423	Transfer from Southpointe District 4 Fund		13,000					
42424	Transfer from Southpointe District 5 Fund		14,000					
TRANSFERS-IN		0	746,000	0	0	0	0	0.0%
TRANSFERS-OUT								
53151	Transfer to Southpoint TIF Debt Service Fund							0.0%
TRANSFERS-OUT		0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)		0	746,000	0	0	0	0	0.0%
BALANCE BEGINNING OF THE YEAR		0	0	0	746,000	746,000	746,000	100.0%
ENCUMBERED		0	746,000		705,314			
BALANCE END OF THE YEAR		0	0	0	40,686	746,000	746,000	100.0%

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
490.64704	South Pointe Roadway TIF Construction							
490.64707	Lake Forest Dr Sanitary Sewer				40,686	40,686		
995.52600	Debt Issuance Cost							
997.55110	Repay Advance to General	0						
TOTAL EXPENDITURES		0	0	0	40,686	40,686	0	0.0%

High St. Pedestrian Safety (MU) Capital Improvement Fund
SUMMARY OF BALANCES

Code: 147

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40287	ODOT	46,355						0.00%
40288	Miami Reimbursement	37,122						0.00%
41101	Interest	58						
TOTAL RECEIPTS		83,535	0	0	0	0	0	0.00%
TOTAL EXPENDITURES		0	0	0	0	0	0	0.00%
TOTAL CAPITAL IMPROVEMENTS		306,998	0	0	0	0	0	0.0%
EXCESS RECEIPTS OVER EXPENDITURES		(223,463)	0	0	0	0	0	0.0%
ADVANCES-IN								
43110	Advance from General Fund	400,000	0	0	0	0	0	0.0%
ADVANCES-IN		400,000	0	0	0	0	0	0.0%
ADVANCES-OUT								
997.55110	Repay Advance to General Fund	400,000	0	0	0	0	0	0.0%
ADVANCES-OUT		400,000	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)		(223,463)	0	0	0	0	0	0.0%
BALANCE BEGINNING OF THE YEAR		223,464	1	0	1	1	1	100.0%
ENCUMBERED		0	0					
BALANCE END OF THE YEAR		1	1	0	1	1	1	100.0%

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
490.64705	High St. Pedestrian Safety (MU) Construction	306,998						0.00%
490.52496	ODOT Funding to Miami							0.00%
997.55110	Repay Advance to General	400,000		0			0	0.00%
TOTAL EXPENDITURES		706,998	0	0	0	0	0	0.0%

Special Assessment Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 417

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
41001	Special Assessments	111,829	130,723	106,226	57,179	114,358	107,130	0.9%
41101	Interest on Investments	1,754	5,061	7,733	6,434	10,000	10,847	40.3%
TOTAL RECEIPTS		113,583	135,784	113,959	63,614	124,358	117,977	3.5%
TOTAL EXPENDITURES		0	0	0	0	0	0	0.0%
TOTAL CAPITAL IMPROVEMENTS		150,000	150,000	200,000	0	200,000	200,000	0.0%
ADVANCES IN		150,000	150,000	200,000	200,000	200,000	200,000	0.0%
ADVANCES OUT		150,000	150,000	200,000	0	200,000	200,000	0.0%
TRANSFERS IN		50,000	50,000	50,000	50,000	50,000	50,000	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		13,583	35,784	(36,041)	313,614	(25,642)	(32,023)	11.1%
BALANCE AT BEGINNING OF YEAR		95,948	109,531	87,288	145,315	145,315	119,673	37.1%
ENCUMBERED					274,945			
BALANCE AT END OF YEAR		109,531	145,315	51,247	183,983	119,673	87,650	71.0%

SUMMARY OF EXPENDITURES

Division: General Government DEPARTMENT: Special Assessment
Code: 417.750

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
52340	Contracted Services	150,000	150,000	200,000		200,000	200,000	0.0%
997.55110	Repay Advance to General Fund	150,000	150,000	200,000		200,000	200,000	0.0%
TOTAL EXPENDITURES		300,000	300,000	400,000	0	400,000	400,000	0.0%

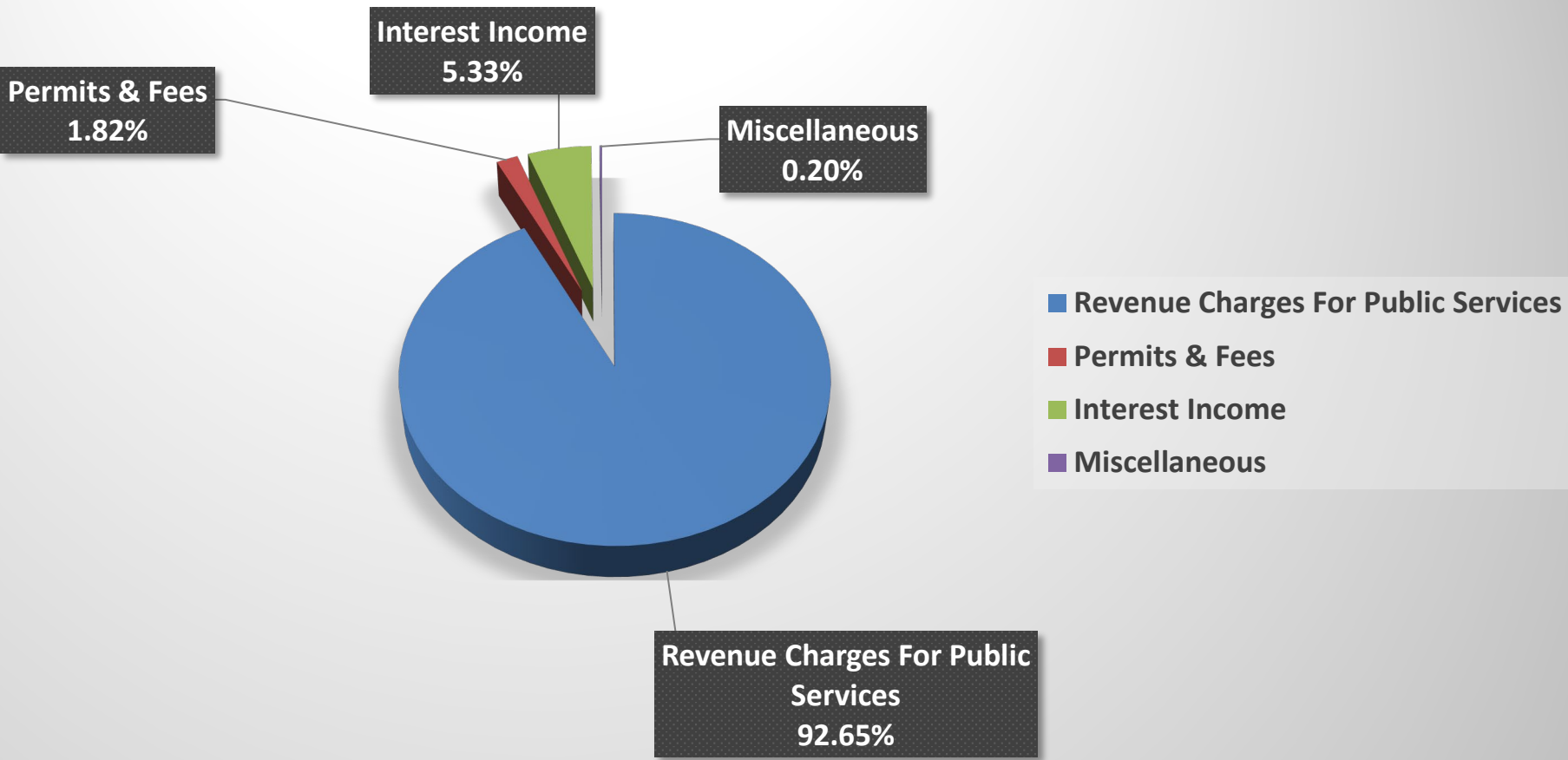
SPECIAL ASSESSMENT REVENUE	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Current Projects Collections	106,226	107,130	89,165	76,880	52,585	30,079

TOTAL WATER FUND

Water Pumping & Filtration, Water Distribution, Water Administration, Finance Allocation Water, MIS Allocation Water, City Manager Allocation Water, HR - Communications - Assistant City Manager, Allocation Wastewater, Engineering Allocation Water, Legislative Allocation Water, Water Fund Insurance

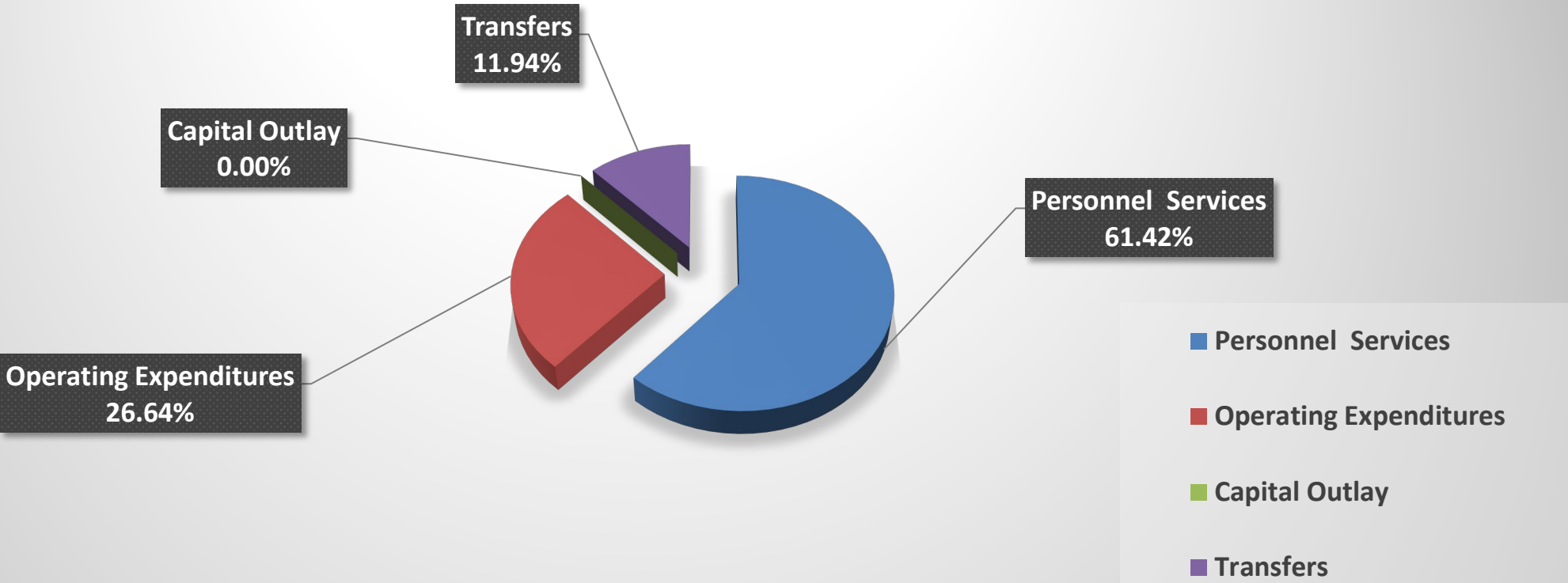
Revenues

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
Revenue Charges For Public Services	2,702,783	2,692,296	2,723,000	1,330,898	2,755,562	2,803,340	3.0%
Permits & Fees	41,838	53,312	55,000	18,746	52,000	55,000	0.0%
Interest Income	54,136	133,344	149,495	101,361	160,000	161,229	7.8%
Miscellaneous	46,464	16,434	6,000	4,347	8,868	6,000	0.0%
Total Revenues	2,845,221	2,895,386	2,933,495	1,455,353	2,976,430	3,025,569	3.1%



Expenditures

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
Personnel Services	1,362,601	1,622,995	1,717,162	823,536	1,640,258	1,858,301	8.2%
Operating Expenditures	636,773	669,500	753,739	350,637	701,548	806,000	6.9%
Capital Outlay	0	18,399	0	0	0	0	0.0%
Transfers	762,342	507,549	510,062	489,321	510,062	361,268	-29.2%
Total Expenditures	2,761,716	2,818,443	2,980,963	1,663,495	2,851,868	3,025,569	1.5%
Increase/(Decrease) of Fund Balance	83,505	76,943	(47,468)	(208,142)	124,562	0	



SUMMARY OF BALANCES

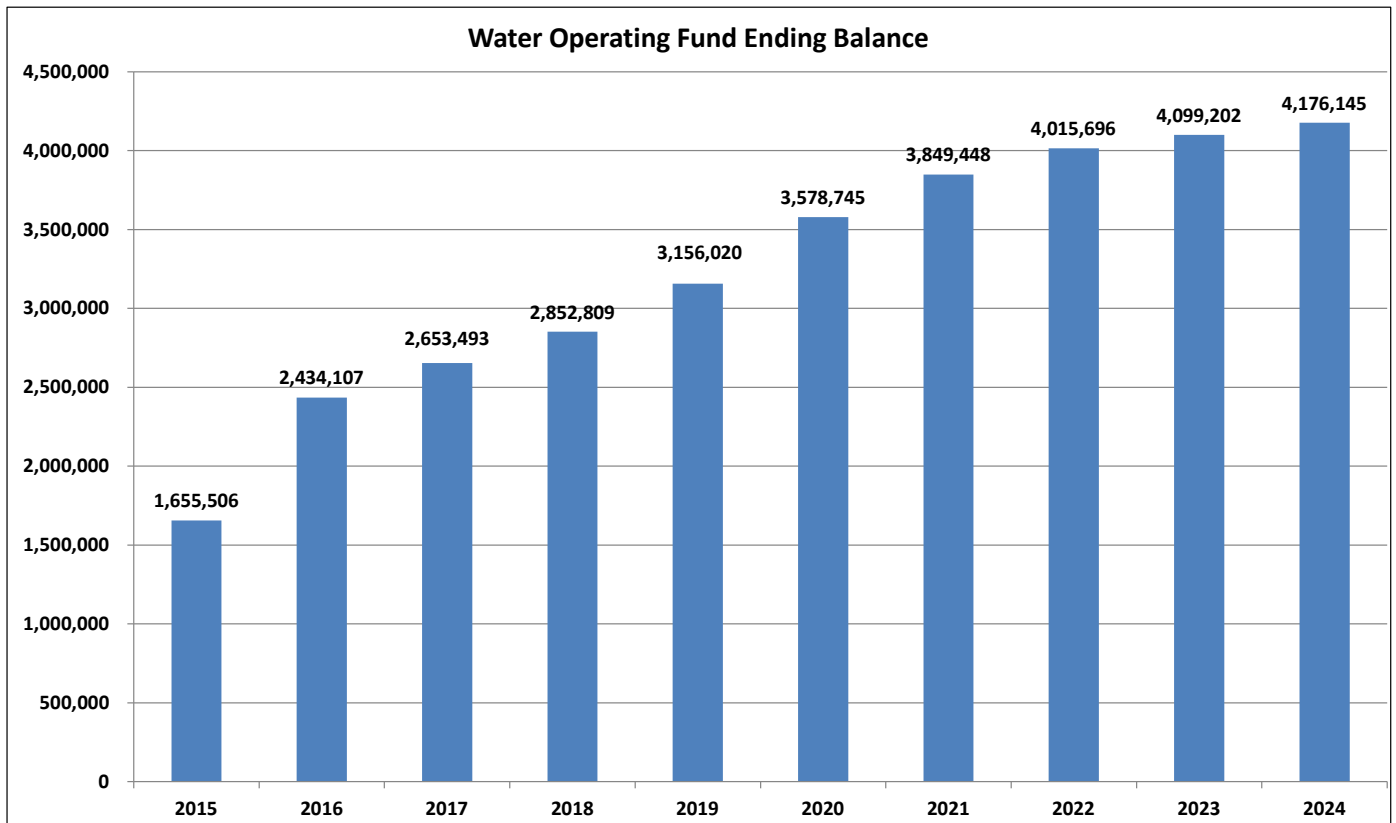
Fund: Water Operating

Code: 321

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	2,845,221	2,895,386	2,933,495	1,455,353	2,976,430	3,025,569	3.1%
TOTAL EXPENDITURES	1,999,374	2,292,495	2,470,901	1,174,174	2,341,806	2,664,301	7.8%
NET OPERATIONS	845,847	602,891	462,594	281,179	634,624	361,268	-21.9%
CAPITAL IMPROVEMENTS	0	18,399	0	0	0	0	0.0%
TRANSFER IN	0	0	0	0	0	0	0.0%
TRANSFERS OUT	762,342	507,549	510,062	489,321	510,062	361,268	-29.2%
NET INCOME (DEFICIT)	83,505	76,943	(47,468)	(208,142)	124,562	0	-100.0%
BALANCE AT BEGINNING OF YEAR	4,015,697	4,099,202	4,177,038	4,176,145	4,176,145	4,300,707	3.0%
ENCUMBERED	27,852	40,907		315,681			
BALANCE AT END OF YEAR	4,071,350	4,135,237	4,129,570	3,652,322	4,300,707	4,300,707	4.1%

2024 Projected Ending Fund Balance as a percentage of expenditures and transfers out:

142%

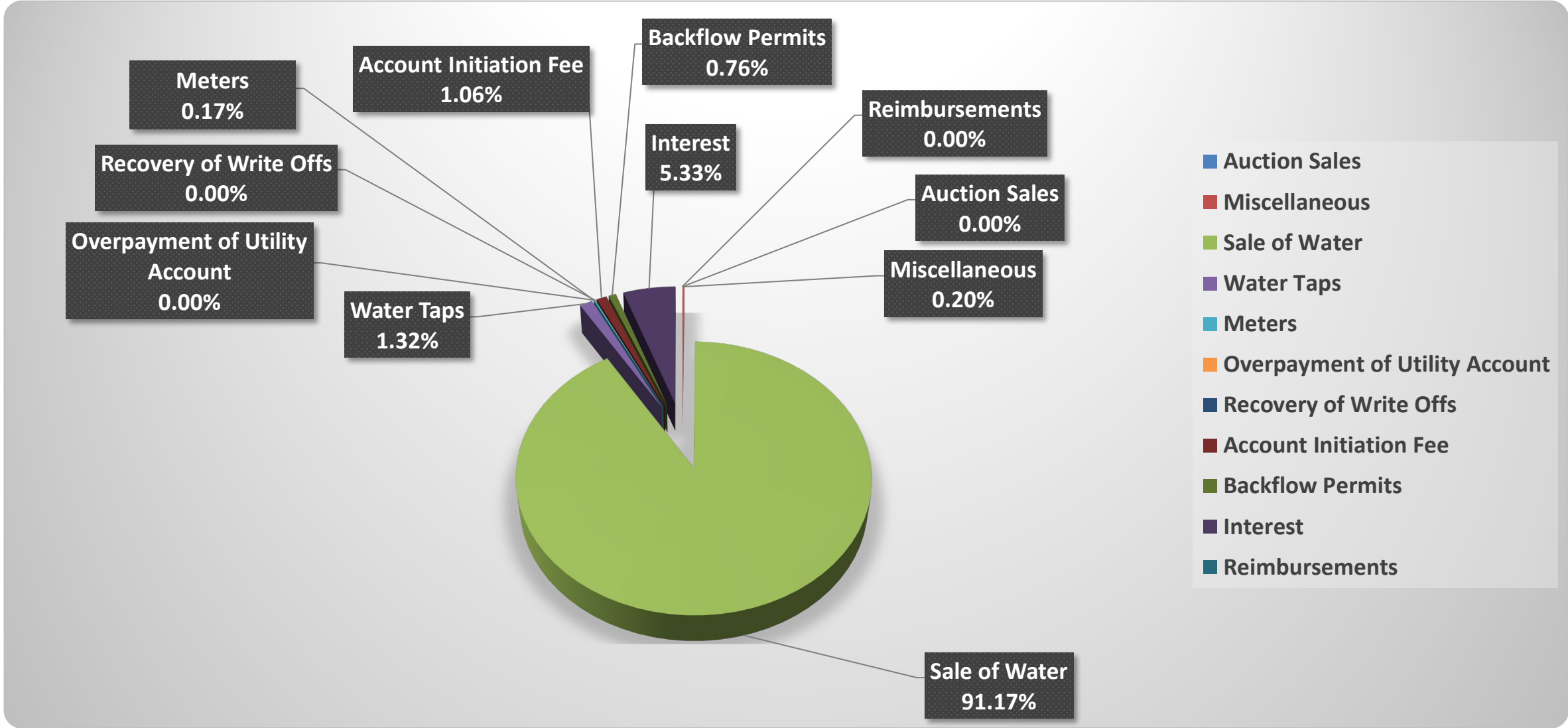


SUMMARY OF RECEIPTS

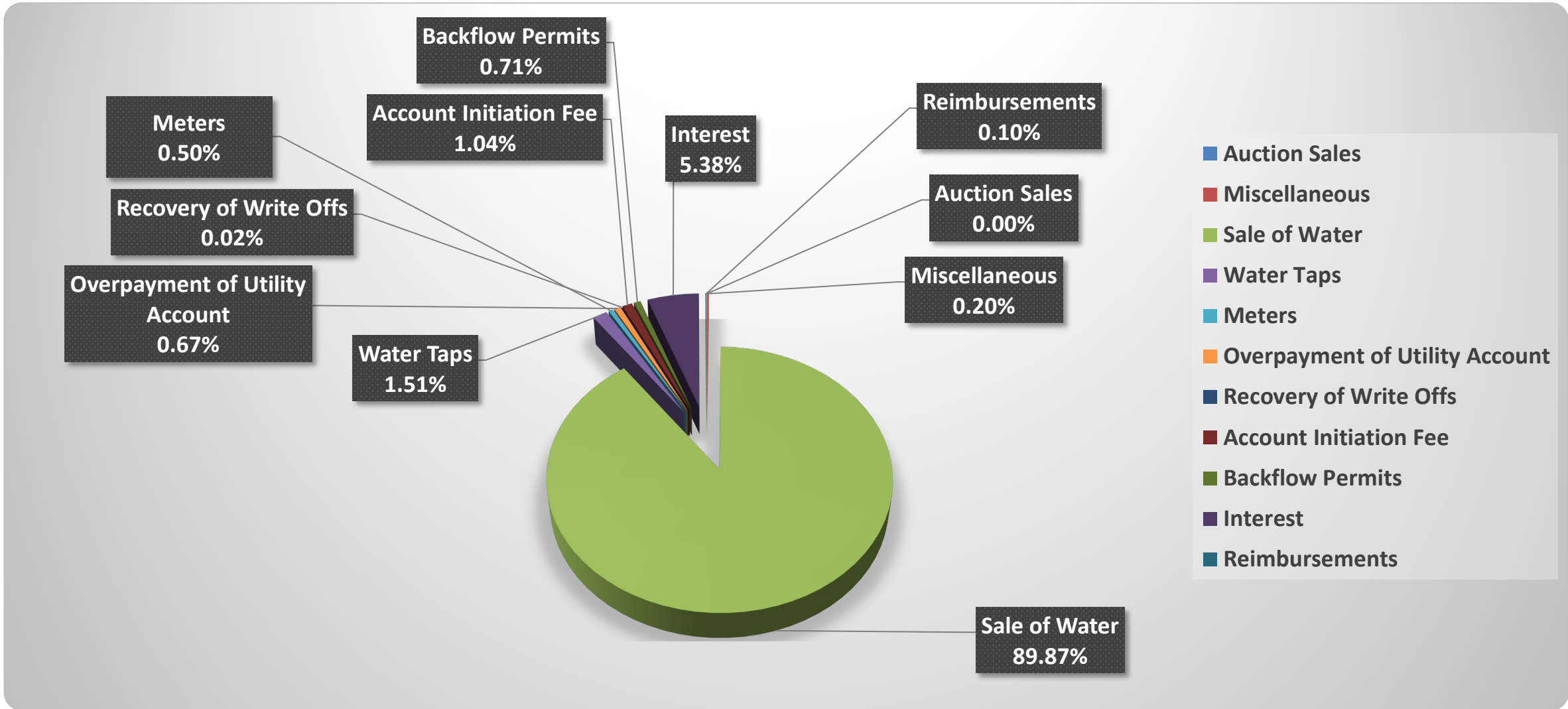
Fund: Water Operating
Code: 321

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40608	Auction Sales							0.0%
40617	Miscellaneous	13,124	10,554	6,000	1,480	6,000	6,000	0.0%
40637	Sale of Water	2,614,185	2,682,814	2,678,000	1,275,272	2,675,000	2,758,340	3.0%
40640	Water Taps	61,885	18,168	40,000	24,074	45,000	40,000	0.0%
40643	Meters	14,212	9,274	5,000	10,989	15,000	5,000	0.0%
40646	Overpayment of Utility Account	11,789	(18,368)		20,079	20,079		0.0%
40649	Recovery of Write Offs	712	410		483	483		0.0%
40651	Account Initiation Fee	32,813	31,541	32,000	10,972	31,000	32,000	0.0%
40704	Backflow Permits	9,025	21,772	23,000	7,775	21,000	23,000	0.0%
41101	Interest	54,136	133,344	149,495	101,361	160,000	161,229	7.8%
41222	Reimbursements	33,340	5,881		2,868	2,868		0.0%
	RECEIPTS	2,845,221	2,895,386	2,933,495	1,455,353	2,976,430	3,025,569	3.1%
42416	Transfer from FEMA							
	TOTAL REVENUE	2,845,221	2,895,386	2,933,495	1,455,353	2,976,430	3,025,569	3.1%

2025 Budgeted Water Fund Revenues



2024 Projected Water Fund Revenues



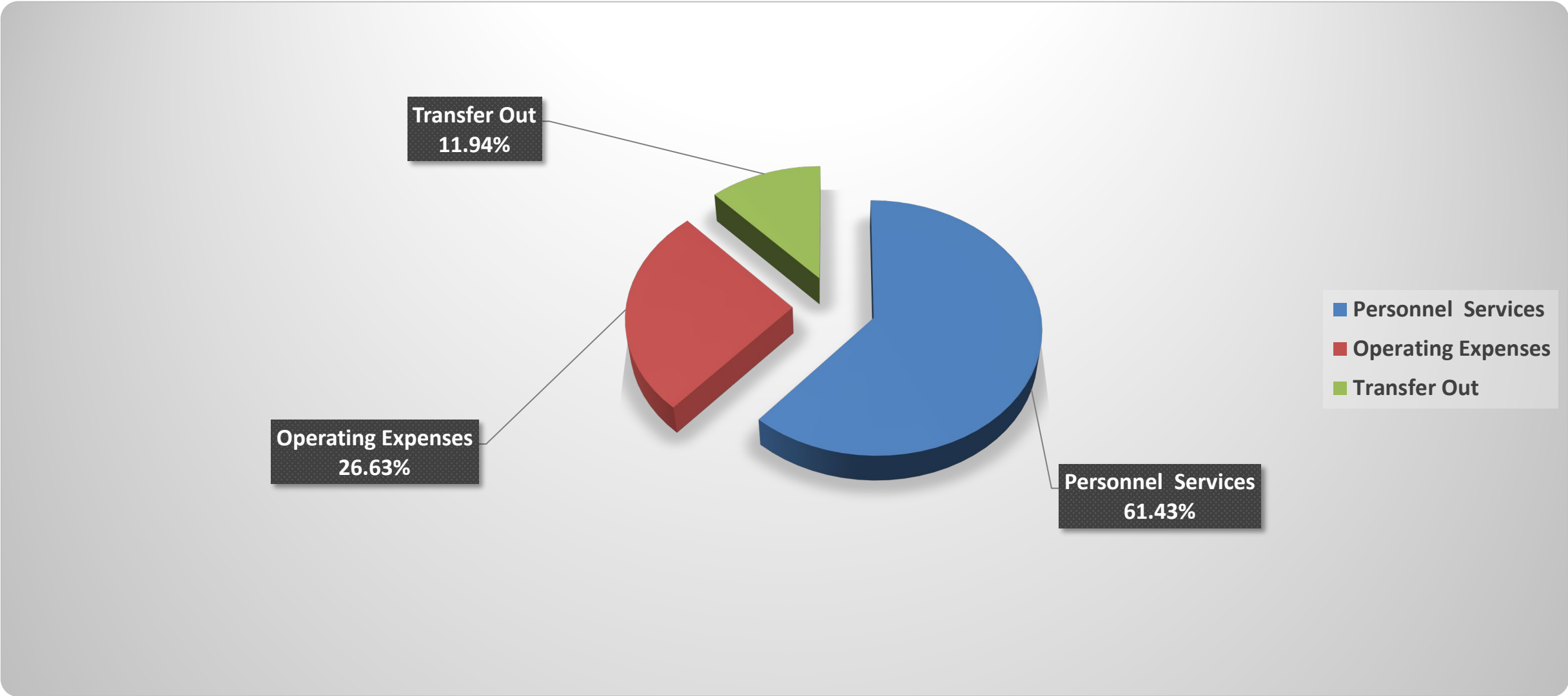
SUMMARY OF EXPENDITURES

Fund: Water Operating
Code: 321

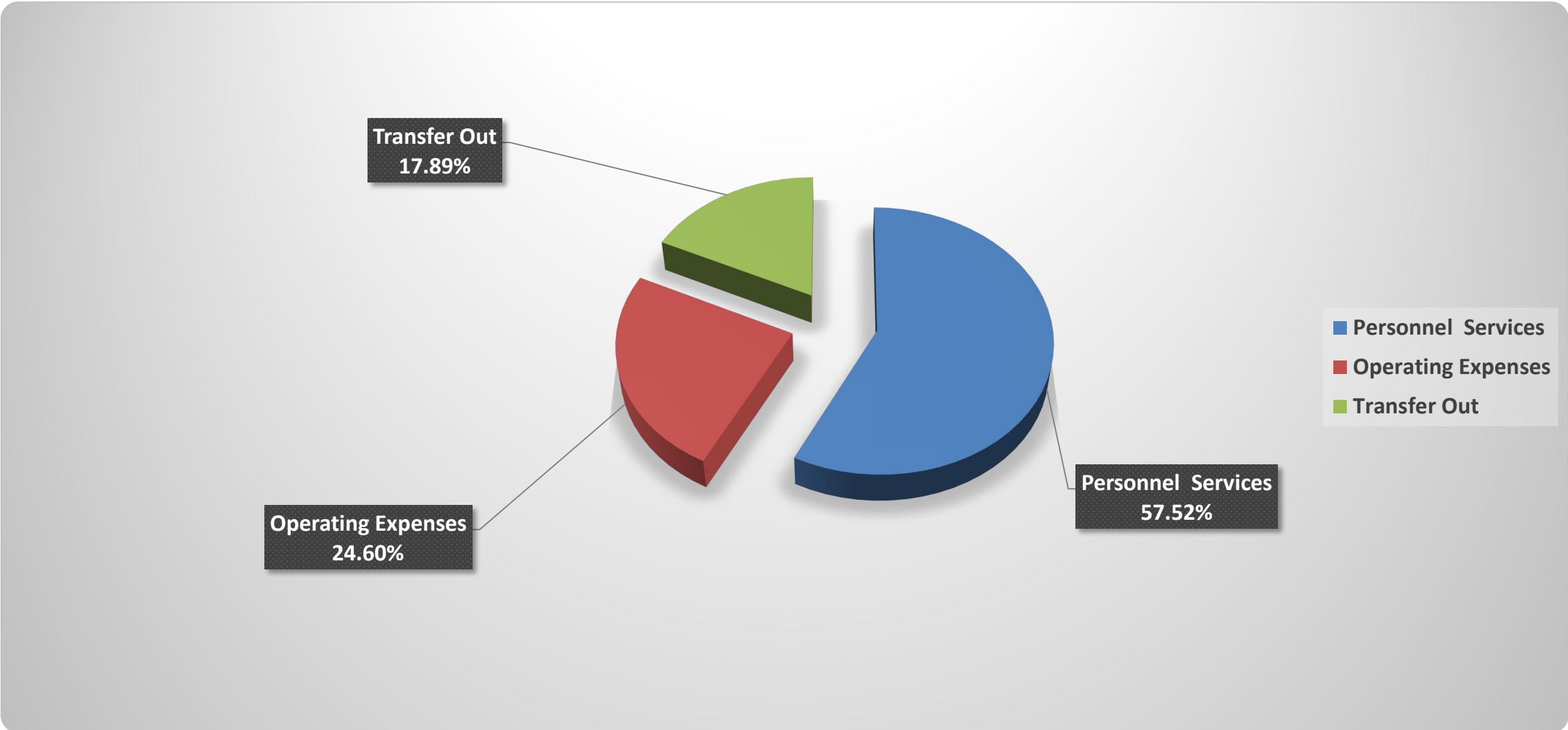
Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
810	Water Pumping & Supply	804,121	949,054	1,006,457	438,849	913,544	1,069,109	6.2%
811	Water Distribution	552,314	606,973	648,739	335,244	625,340	695,146	7.2%
812	Water Administration	105,702	148,730	164,449	79,853	153,586	173,452	5.5%
814	Finance Allocation Water	266,484	285,311	282,116	149,385	282,116	301,483	6.9%
816	MIS Allocation Water	52,578	46,060	52,078	26,349	60,413	83,764	60.8%
817	City Manager Allocation Water	34,046	38,161	37,311	19,442	37,311	39,291	5.3%
818	Human Resources Allocation Water	42,341	70,726	72,765	32,572	76,256	79,654	9.5%
819	Engineer Allocation Water	135,158	159,307	194,647	88,976	185,901	210,063	7.9%
820	Legislative Allocation Water	6,631	6,571	7,339	3,503	7,339	7,339	0.0%
815	Water Fund Insurance	0	0	5,000	0	0	5,000	0.0%
	EXPENDITURES	1,999,374	2,310,894	2,470,901	1,174,174	2,341,806	2,664,301	7.8%
	Transfers To:							
999.53110	General	43,851	42,690	41,482	20,741	41,482	43,542	5.0%
999.53312	Water Bond Debt Service							0.0%
999.53320	Water Capital Equipment	64,460	112,040	173,500	173,500	173,500	86,900	-49.9%
999.53322	Water Capital Improvement	654,031	352,819	295,080	295,080	295,080	230,826	-21.8%
	TRANSFERS	762,342	507,549	510,062	489,321	510,062	361,268	-29.2%
	TOTAL EXPENDITURES & TRANSFERS	2,761,716	2,818,443	2,980,963	1,663,495	2,851,868	3,025,569	1.5%

Transfer to General Fund includes salaries for maintenance of grounds at Water Plant - \$10,000
and 20% of Municipal Building budget - \$33,542

2025 Budgeted Water Fund Expenditures



2024 Projected Water Fund Expenditures



Fund: Water Operating
Division: Utility Services
Code: 321.810

DEPARTMENT: Water Pumping & Filtration
(Water Plant operations, customer services, and well maintenance)

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	312,411	343,447	354,090	161,138	323,000	378,124	6.8%
52111	Overtime	18,688	64,973	65,008	17,588	45,000	64,812	-0.3%
52120	Personnel Benefits	125,008	144,020	139,478	66,565	139,478	167,619	20.2%
	TOTAL	456,107	552,440	558,576	245,290	507,478	610,555	9.3%

OPERATING EXPENSES

52310	Uniform	3,141	3,711	2,500	473	3,000	2,500	0.0%
52311	Electric Services	155,619	189,249	220,716	93,376	200,000	227,337	3.0%
52312	Gas Service	14,355	13,032	21,700	10,248	18,500	22,351	3.0%
52313	Telephone	9,078	9,136	14,000	4,173	9,000	14,000	0.0%
52330	Training & Travel	3,341	5,167	3,500		1,000	3,500	0.0%
52340	Contracted Services	55,774	55,283	47,500	25,206	50,000	47,500	0.0%
52350	General Liability Insurance	18,714	21,664	21,665	13,872	25,066	25,066	15.7%
52370	Printing & Reproduction		62	5,000		500	5,000	0.0%
52380	Membership & Subscriptions	216	237	500	229	500	500	0.0%
52381	Permits	8,648	7,098	7,500	500	7,500	7,500	0.0%
52411	Postage	17		300		100	300	0.0%
52420	Operating Supplies	34,986	25,435	32,000	13,944	30,000	32,000	0.0%
52425	Chemical Supplies	20,363	27,659	25,000	12,156	25,000	25,000	0.0%
52430	Vehicle Maintenance	785	2,840	5,000	591	3,000	5,000	0.0%
52440	Small Tools & Equipment	2,440	1,974	5,000	330	1,000	5,000	0.0%
52460	Maintenance Supplies	704		3,000		1,500	3,000	0.0%
52470	Fuel	11,912	6,806	10,000	3,700	7,400	10,000	0.0%
52480	Maintenance of Facilities	1,450	3,994	3,000	881	3,000	3,000	0.0%
52481	Maintenance of Wells	5,450	18,997	20,000	13,880	20,000	20,000	0.0%
52490	Refunds	1,020	4,270					0.0%
	TOTAL	348,014	396,614	447,881	193,559	406,066	458,554	2.4%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	804,121	949,054	1,006,457	438,849	913,544	1,069,109	6.2%
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PERSONNEL

- (1) FT Water Plant Manager, 100%
- (1) FT Water Plant Operator III, 100%
- (1) FT Water Plant Operator II, 100%
- (1) FT Water Plant Operator I, 100%
- (1) FT Utility Maintenance Tech., 100%
- (1) FT Meter Reader, 50%
- 2025 Budgeted for 3 months

Fund: Water Operating
Division: Utility Services
Code: 321.811

DEPARTMENT: Water Distribution

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	294,514	335,499	352,502	170,624	342,000	370,669	5.2%
52111	Overtime	2,257	2,120	28,336	5,787	16,000	29,799	5.2%
52120	Personnel Benefits	126,545	152,818	144,418	82,329	144,418	169,259	17.2%
	TOTAL	423,316	490,437	525,256	258,740	502,418	569,727	8.5%

OPERATING EXPENSES

52310	Uniform	4,027	4,323	3,000	3,151	4,000	3,000	0.0%
52313	Telephone	665	762	3,000	340	1,000	3,000	0.0%
52330	Training & Travel	242	999	1,000	45	500	1,000	0.0%
52340	Contracted Services	2,451	5,815	4,500	7,645	8,000	4,500	0.0%
52350	General Liability Insurance	10,654	12,333	12,333	7,897	14,269	14,269	15.7%
52370	Printing & Reproduction			100	264	300	100	0.0%
52380	Membership & Subscriptions	429	262	200	358	358	200	0.0%
52411	Postage		1	50	1	25	50	0.0%
52420	Operating Supplies	43,823	47,508	47,300	9,420	35,000	47,300	0.0%
52430	Vehicle Maintenance	5,058	5,174	7,000	4,993	7,000	7,000	0.0%
52440	Small Tools & Equipment	6,065	6,364	6,000	13,470	13,470	6,000	0.0%
52450	Materials	44,969	23,653	25,000	24,386	30,000	25,000	0.0%
52470	Fuel	10,614	9,341	14,000	4,536	9,000	14,000	0.0%
	TOTAL	128,998	116,536	123,483	76,505	122,922	125,419	1.6%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	552,314	606,973	648,739	335,244	625,340	695,146	7.2%
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PERSONNEL

- (1) FT Water Distribution Manager, 100%
- (2) FT Utility Maintenance Worker III, 100%
- (2) FT Utility Maintenance Worker II, 100%
- (1) FT Mechanics, 25%

Includes \$9,975 for part-time seasonal worker for maintenance and painting of fire hydrants

Fund: Water Operating
Division: Utility Services
Code: 321.812

DEPARTMENT: Water Administration

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	71,187	102,510	107,427	54,297	108,000	111,705	4.0%
52111	Overtime	322	296	1,725		500	1,794	4.0%
52120	Personnel Benefits	22,726	34,508	32,645	18,740	32,645	37,301	14.3%
	TOTAL	94,235	137,314	141,797	73,038	141,145	150,800	6.3%

OPERATING EXPENSES

52310	Uniform	362		600		500	600	0.0%
52313	Telephone	2,342	2,494	5,900	1,180	2,500	5,900	0.0%
52330	Training & Travel	2,986	2,555	1,900	1,473	1,900	1,900	0.0%
52340	Contracted Services	50		1,000		500	1,000	0.0%
52350	General Liability Insurance	3,871	4,261	4,262	3,170	4,262	4,262	0.0%
52370	Printing & Reproduction			500		100	500	0.0%
52380	Membership & Subscriptions			300	229	229	300	0.0%
52410	Office Supplies			1,200	150	500	1,200	0.0%
52411	Postage		20	500		100	500	0.0%
52420	Operating Supplies	1,353	59	600		100	600	0.0%
52430	Vehicle Maintenance	75	887	500	175	500	500	0.0%
52440	Small Tools & Equipment	428	1,041	750	439	750	750	0.0%
52470	Fuel			4,640		500	4,640	0.0%
52490	Refunds		100					0.0%
52715	OTCS Utility Assistance							0.0%
	TOTAL	11,467	11,417	22,652	6,815	12,441	22,652	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	105,702	148,730	164,449	79,853	153,586	173,452	5.5%
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PERSONNEL

- (1) FT Service Director, 30%
- (1) FT Deputy Service Director, 40%
- (1) FT Environmental Specialist, 25%

Fund: Water Operating
Division: Utility Services
Code: 321.814

DEPARTMENT: Finance Allocation Water

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	143,705	138,357	153,441	77,653	153,441	161,395	5.2%
52111	Overtime	2,082	3,772	2,921	758	2,921	3,042	4.1%
52120	Personnel Benefits	55,329	56,023	56,963	32,022	56,963	65,755	15.4%
	TOTAL	201,115	198,153	213,325	110,433	213,325	230,192	7.9%

OPERATING EXPENSES

52327	Audit & ACFR Fees	9,841	10,205	9,450	9,707	9,450	9,450	0.0%
52329	Bank & Investment Fees	26,988	26,565	27,000	12,809	27,000	27,000	0.0%
52330	Training & Travel	105	557	1,260	511	1,260	1,260	0.0%
52340	Contracted Services	15,560	17,555	16,000	10,757	16,000	18,500	15.6%
52352	Public Officials Bond	690	345	690	613	690	690	0.0%
52354	Appraisal Costs	438	438	438		438	438	0.0%
52360	Advertising	25	25	100	14	100	100	0.0%
53364	Cyber Insurance	2,860	2,900	3,003		3,003	3,003	0.0%
52370	Printing & Reproduction	772	531	2,100	374	2,100	2,100	0.0%
52380	Membership & Subscriptions	528	481	750		750	750	0.0%
52410	Office Supplies	1,100	1,183	1,500	637	1,500	1,500	0.0%
52411	Postage	6,461	7,975	6,500	3,529	6,500	6,500	0.0%
	TOTAL	65,369	68,760	68,791	38,951	68,791	71,291	3.6%

CAPITAL OUTLAY

52520	Equipment		18,399					0.0%
	TOTAL	0	18,399	0	0	0	0	0.0%

TOTAL EXPENDITURES	266,484	285,311	282,116	149,385	282,116	301,483	6.9%
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PERSONNEL

- (1) FT Finance Director, 30%

(1) FT Assistant Finance Director, 30%

(1) FT Payroll and Benefits Specialist, 25%

(1) FT Accounting Specialist, 25%
- (1) FT Finance Specialist, 30%

(2) Utility Billing & Collection Specialist, 30%

OPERATING EXPENSE

Contracted services reflects BS&A software, Creative Cloud licenses, Paylocity software and Balancing Act software
Sensus utility billing software maintenance, outsourced billing, repairs to handheld meter readers, collection agency fees

Bank/Investment fees reflects cost of professional management of investments, and VISA/MC fees

Fund: Water Operating
Division: Utility Services
Code: 321.816

DEPARTMENT: Management Information System Allocation Water

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52331	Professional Services	4,915	1,679	1,678		1,763	2,774	65.3%
52340	Contracted Services	42,182	38,088	42,940	23,977	51,000	73,340	70.8%
52370	Printing & Reproduction	2,966	3,362	4,500	1,460	4,500	4,500	0.0%
52380	Membership & Subscriptions	341	549	360	248	550	550	52.8%
53410	Office Supplies	27		100	5	100	100	0.0%
52434	Computer Supplies	2,146	2,383	2,500	659	2,500	2,500	0.0%
	TOTAL	52,578	46,060	52,078	26,349	60,413	83,764	60.8%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	52,578	46,060	52,078	26,349	60,413	83,764	60.8%
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OPERATING EXPENSES

Additional Onsite IT Support from NextStep included in Contracted Services for 2025 (\$76,000)

Migrated users to Adobe Acrobat/Creative Cloud

Migrated to Microsoft 365 in 2023 (\$12,000 one-time migration fee approximately \$3,800 a month for licensing and back-up fees for approximately 200 users)

Professional Services: Civic Clerk (\$13,870)
(60% General; 20% Water; 20% Wastewater)

INCLUDED IN CONTRACTED SERVICES

	2024	2025
Network Service/BDR - NextStep	88,200	88,200
Onsite IT Support - NextStep		76,000
Internet Access - Altafiber & Spectrum	51,000	55,000
Microsoft 365 Licenses & Backup Fees	35,700	45,600
Adobe Acrobat & Creative Cloud Licenses (40 users)		14,000
Mitel Phone System Maintenance (Support)	9,800	12,000
Columbitech (Police Mobile VPN Maintenance)	3,000	3,000
SAN Maintenance Renewal (2yr)	-	-
VMWare Licensing Update (3yr)	-	6,000
Barracuda Mail Archiver Support (3yr 2023)	-	-
Meraki License Renewals (3yr)	-	30,000
Server OS Upgrades (7)	-	-
Cyber Security - NextStep	18,600	21,000
UPS Maintenance & Parts (2yrs)	-	7,500
Telephone System Maintenance (Supplies)	2,500	2,500
Basic Network Wiring	2,000	2,000
Web Hosting - Revize	3,900	3,900
Total	214,700	366,700
Allocation:		
General Fund	60%	128,820
Water Fund	20%	73,340
Wastewater Fund	20%	73,340

Fund: Water Operating
Division: Utility Services
Code: 321.817

DEPARTMENT: City Manager Allocation Water

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	23,910	26,577	26,160	13,460	26,160	27,255	4.2%
52120	Personnel Benefits	8,250	8,977	8,686	4,870	8,686	9,571	10.2%
52150	Vehicle Allowance	720	720	720	360	720	720	0.0%
	TOTAL	32,880	36,273	35,566	18,690	35,566	37,546	5.6%

OPERATING EXPENSES

52330	Training & Travel	355	468	550	154	550	550	0.0%
52340	Contracted Services	231	58	150	338	150	150	0.0%
52370	Printing & Reproduction			120		120	120	0.0%
52380	Memberships & Subscriptions	437	712	450	227	450	450	0.0%
52410	Office Supplies	37	13	100	18	100	100	0.0%
52411	Postage	107	82	75	6	75	75	0.0%
52420	Operating Supplies		555	300	10	300	300	0.0%
	TOTAL	1,167	1,888	1,745	752	1,745	1,745	0.0%

TOTAL EXPENDITURES		34,046	38,161	37,311	19,442	37,311	39,291	5.3%
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PERSONNEL

(1) FT City Manager, 15%

Fund: Water Operating
Division: Utility Services
Code: 321.818

DEPARTMENT: HR - Communications - Assistant City Manager Allocation Water

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	23,883	41,569	44,417	19,339	44,417	44,056	-0.8%
52120	Personnel Benefits	7,508	15,168	14,389	8,131	14,389	16,173	12.4%
	TOTAL	31,391	56,738	58,806	27,470	58,806	60,229	2.4%

OPERATING EXPENSES

52210	Unemployment Insurance		121	525		75	525	0.0%
52220	Emp Engagement/Retention	2,433	2,057	2,400	905	2,400	2,400	0.0%
52330	Training & Travel	343	880	819	569	800	950	16.0%
52331	Professional Services	678	849	900	460	900	900	0.0%
52337	Employee Training	2	577	1,200	611	1,200	1,200	0.0%
52339	Tuition Reimbursement	55		150	53	100	1,500	900.0%
52340	Contracted Services	1,828	1,853	1,365	1,206	5,300	5,300	288.3%
52360	Advertising	1,242	824	1,500	4	1,500	1,500	0.0%
52366	Communications	3,863	6,263	4,500	771	4,500	4,500	0.0%
52380	Memberships & Subscriptions	348	484	450	442	500	500	11.1%
52410	Office Supplies	156	80	75	77	100	75	0.0%
52411	Postage	1	1	75	5	75	75	0.0%
52490	Refunds							0.0%
	TOTAL	10,949	13,989	13,959	5,102	17,450	19,425	39.2%

TOTAL EXPENDITURES		42,341	70,726	72,765	32,572	76,256	79,654	9.5%
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PERSONNEL

- (1) FT Human Resources Manager, 15%
- (1) FT Admin Asst II/Deputy Clerk, 15%
- (1) FT Economic Development Coordinator, 7.5%
- (1) FT Assistant City Manager, 7.5%
- (2) PT Interns, 15%

EMPLOYEE INCENTIVES

Includes employee appreciation events and wellness initiatives

PROFESSIONAL SERVICES

Includes pre-employment psychological testing, pre-employment physicals, and pre-employment polygraph exams

CONTRACTED SERVICES

Contracted service includes workers compensation program, NEOGOV HR employee software, and random drug screening contract

TRAINING & TRAVEL

Education and conferences for ACM team including: HR, Sustainability and Economic Development

COMMUNICATIONS

Zoom operating license, Insightly CRM license, Mailchimp License.
Additional communications tools including: Canva, SmugMug, Social Media ad-ons

Fund: Water Operating
Division: Utility Services
Code: 321.819

DEPARTMENT: Engineer Allocation Water

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	84,732	104,735	127,509	63,081	127,000	134,532	5.5%
52111	Overtime	214	254	2,307		500	2,436	5.6%
52120	Personnel Benefits	32,818	40,881	48,201	23,915	48,201	56,465	17.1%
	TOTAL	117,765	145,870	178,017	86,996	175,701	193,433	8.7%

OPERATING EXPENSES

52310	Uniform			100		50	100	0.0%
52313	Telephone	750	870	1,100	390	800	1,100	0.0%
52330	Training & Travel	1,912	1,012	2,000	133	1,000	2,000	0.0%
52331	Professional Services			2,500		1,000	2,500	0.0%
52340	Contracted Services	11,293	8,661	3,000	597	3,000	3,000	0.0%
52360	Advertising			600		250	600	0.0%
52370	Printing & Reproduction	417		600		250	600	0.0%
52380	Membership & Subscriptions	22	22	200		100	200	0.0%
52410	Office Supplies	982	664	900	293	700	900	0.0%
52411	Postage	235	130	700	335	500	700	0.0%
52420	Operating Supplies	140	73	750		500	750	0.0%
52430	Vehicle Maintenance	217	204	300		300	300	0.0%
52440	Small Tools & Equipment	899	995	1,750		1,000	1,750	0.0%
52470	Fuel	527	805	2,130	232	750	2,130	0.0%
	TOTAL	17,393	13,437	16,630	1,980	10,200	16,630	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		135,158	159,307	194,647	88,976	185,901	210,063	7.9%
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PERSONNEL

- (1) FT City Engineer, 33%
- (1) FT Engineering Technician, 33%
- (1) FT Engineering Aide, 33%
- (1) FT Administrative Assistant III, 33%
- (1) FT Sustainability Coordinator, 40%

Fund: Water Operating
Division: Utility Services
Code: 321.820

DEPARTMENT: Legislative Allocation Water

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	5,131	5,131	5,130	2,566	5,130	5,130	0.0%
52120	Personnel Benefits	661	639	689	313	689	689	0.0%
	TOTAL	5,792	5,770	5,819	2,879	5,819	5,819	0.0%

OPERATING EXPENSES

52211	Boards & Commissions			50		50	50	0.0%
52221	Public Service Recognition	61	102	30		30	30	0.0%
52330	Travel & Training	187	46	510	106	510	510	0.0%
52331	Professional Service		62					0.0%
52360	Advertising			107		107	107	0.0%
52380	Membership & Subscriptions	475	475	623	518	623	623	0.0%
52410	Office Supplies		3	100		100	100	0.0%
52411	Postage		6					0.0%
52420	Operating Supplies	115	106	100		100	100	0.0%
	TOTAL	839	801	1,520	624	1,520	1,520	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	6,631	6,571	7,339	3,503	7,339	7,339	0.0%
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PERSONNEL

- (1) PT Mayor (15%)
- (6) PT Council Members (15%)

Fund: Water Operating
Division: Utility Services
Code: 321.815

DEPARTMENT: Water Fund Insurance

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52355	Claims Paid			5,000			5,000	0.0%
TOTAL EXPENDITURES		0	0	5,000	0	0	5,000	0.0%

Fund: Water Improvement Fund
SUMMARY OF BALANCES

Code: 322

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	0	0	18,145,000	0	1,030,919	18,935,000	4.4%
CAPITAL IMPROVEMENTS	430,894	794,248	18,759,500	585,294	1,269,808	19,562,000	4.3%
NET	(430,894)	(794,248)	(614,500)	(585,294)	(238,889)	(627,000)	-2.0%
TRANSFERS IN	654,031	352,819	295,080	295,080	295,080	230,826	-21.8%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	223,137	(441,429)	(319,420)	(290,214)	56,191	(396,174)	-24.0%
BALANCE AT BEGINNING OF YEAR	2,945,803	3,168,940	2,389,223	2,727,510	2,727,510	2,783,701	16.5%
ENCUMBERED	2,060,020	1,823,108		1,217,860			
BALANCE AT END OF YEAR	1,108,920	904,402	2,069,803	1,219,435	2,783,701	2,387,527	15.4%

SUMMARY OF RECEIPTS

Code: 322

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40285	OKI Funding							
40286	OPWC Funding							
40952	OWDA Loan/Funding			18,145,000		1,030,919	18,935,000	
40617	Miscellaneous							
	RECEIPTS	0	0	18,145,000	0	1,030,919	18,935,000	4.4%
42321	Transfer from Water	654,031	352,819	295,080	295,080	295,080	230,826	-21.8%
42381	Transfer from Water Capital Benefit NE	0	0	0	0	0	0	0.0%
42382	Transfer from Water Capital Benefit NW	0	0	0	0	0	0	0.0%
42383	Transfer from Water Capital Benefit SE	0	0	0	0	0	0	0.0%
42384	Transfer from Water Capital Benefit SW	0	0	0	0	0	0	0.0%
42393	Transfer from Wastewater Capital Benefit SE	0	0	0	0	0	0	0.0%
	TRANSFERS	654,031	352,819	295,080	295,080	295,080	230,826	-21.8%
	TOTAL RECEIPTS	654,031	352,819	18,440,080	295,080	1,325,999	19,165,826	3.9%

SUMMARY OF EXPENDITURES

Fund: Water Improvement Fund
Code: 322

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
810.67101	Water Improvements	57,585	35,578	100,000	49,544	75,000	100,000	
810.67110	Meter System Upgrade	75,969	29,500	29,500		29,000	47,000	
810.67122	WTP Modernization		287,303	18,145,000	464,052	1,000,000	18,935,000	
810.67128	Clean and Redevelop PW #2							
810.67131	Clean and Redevelop Vertical Water Well		29,748	25,000	26,565	26,565	55,000	
810.67134	Water and Distribution Building Repair & Painting	9,967	9,036	20,000	7,891	12,000	20,000	
810.67135	Raw Water Main Flushing Point			55,000		35,000		
810.67136	West Booster Station Improvements		3,310				30,000	
810.67137	Refurbish Elevated Storage Tank Exterior Coating System	182,537	311,383		9,443	9,443		
811.67126	Upgrade Water Main High St - College to Locust			300,000				
811.67129	High Street Railroad Track Bore							
811.67130	ST RT73 Water Main Straightening-Springwood							
811.67132	Lead Service Line Replacements			20,000		10,000	100,000	
811.67133	Upgrade Water Main Contreras - Lynn-Fieldcrest							
811.67138	Bonham Rd. Water Main Replacement	95,515						
811.67139	Lead Service Line Inventory & Mapping	9,322	13,026					
811.67140	Water Main Relocation - Springwood		75,364		27,800	27,800		
811.67145	Replace 4" Cast Iron Wtr Main ARD/CAM/CHE						250,000	
819.67141	Consultant for Solar Evaluation for City Facilities							
819.67142	ADA Transition Plan - Facility Improvements							
819.67143	Continue to abandon sections of the 10" water main on High			40,000		20,000		
819.67144	Continued Hydrant Restorations			25,000		25,000	25,000	
	TOTAL EXPENDITURES	430,894	794,248	18,759,500	585,294	1,269,808	19,562,000	4.3%

Fund: Water Capacity Benefit Fund - NE Quadrant
SUMMARY OF BALANCES

Code: 381

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	66,138	11,982	13,343	39,079	45,098	16,477	23.5%
TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	66,138	11,982	13,343	39,079	45,098	16,477	23.5%
BALANCE AT BEGINNING OF YEAR	579,929	646,067	619,873	658,049	658,049	703,147	13.4%
ENCUMBERED							
BALANCE AT END OF YEAR	646,067	658,049	633,216	697,128	703,147	719,624	13.6%

SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
41101	Interest	4,631	11,982	13,343	9,982	16,000	16,477	23.5%
41203	Water CBC Permit NE	61,508			29,098	29,098		0.0%
	TOTAL RECEIPTS	66,138	11,982	13,343	39,079	45,098	16,477	23.5%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
810.60201	Capacity Improvements							0.0%
811.52490	Refunds							0.0%
999.53322	Transfer to Water Improvement							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%

Fund: Water Capacity Benefit Fund - NW Quadrant
SUMMARY OF BALANCES

Code: 382

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	6,486	38,194	4,224	6,106	8,096	5,760	36.4%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	6,486	38,194	4,224	6,106	8,096	5,760	36.4%
BALANCE BEGINNING OF YEAR	192,897	199,383	195,521	237,578	237,578	245,674	25.7%
ENCUMBERED							
BALANCE END OF YEAR	199,383	237,578	199,745	243,684	245,674	251,434	25.9%

SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
41101	Interest	1,446	3,956	4,224	3,511	5,500	5,760	36.4%
41204	Water CBC Permit NW	5,040	34,238		2,596	2,596		0.0%
	TOTAL RECEIPTS	6,486	38,194	4,224	6,106	8,096	5,760	36.4%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
810.60301	Capacity Improvements							0.0%
999.53322	Transfer to Water Improvement							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%

Fund: Water Capacity Benefit Fund - SE Quadrant
SUMMARY OF BALANCES

Code: 383

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	2,592	6,565	7,310	5,293	8,000	8,646	18.3%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	2,592	6,565	7,310	5,293	8,000	8,646	18.3%
BALANCE BEGINNING OF YEAR	351,369	353,961	336,771	360,526	360,526	368,526	9.4%
ENCUMBERED							
BALANCE END OF YEAR	353,961	360,526	344,081	365,818	368,526	377,172	9.6%

SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
41101	Interest	2,592	6,565	7,310	5,293	8,000	8,646	18.3%
41205	Water CBC Permit SE							0.0%
	TOTAL RECEIPTS	2,592	6,565	7,310	5,293	8,000	8,646	18.3%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
810.60401	Capacity Improvements							0.0%
999.53322	Transfer to Water Improvement							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%

Fund: Water Capacity Benefit Fund - SW Quadrant
SUMMARY OF BALANCES

Code: 384

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	56,393	6,095	5,618	4,068	6,500	6,645	18.3%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	56,393	6,095	5,618	4,068	6,500	6,645	18.3%
BALANCE BEGINNING OF YEAR	214,577	270,970	214,267	277,065	277,065	283,565	32.3%
ENCUMBERED							
BALANCE END OF YEAR	270,970	277,065	219,885	281,132	283,565	290,210	32.0%

SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
41101	Interest	1,723	5,045	5,618	4,068	6,500	6,645	18.3%
41206	Water CBC Permit SW	54,670	1,050					0.0%
	TOTAL RECEIPTS	56,393	6,095	5,618	4,068	6,500	6,645	18.3%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
810.60501	Capacity Improvements							0.0%
999.53322	Transfer to Water Improvement							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%

Fund: Water Capital Equipment Fund
SUMMARY OF BALANCES

Code: 320

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	0	0	0	0	0	0	0.0%
CAPITAL IMPROVEMENTS	6,236	141,829	173,500	47,552	200,187	86,867	-49.9%
NET	(6,236)	(141,829)	(173,500)	(47,552)	(200,187)	(86,867)	49.9%
TRANSFERS IN	64,460	112,040	173,500	173,500	173,500	86,900	-49.9%
NET INCOME (DEFICIT)	58,224	(29,789)	0	125,948	(26,687)	33	100.0%
BALANCE BEGINNING OF YEAR	262,435	320,659	261,970	290,871	290,871	264,184	0.8%
ENCUMBERED		88,041		2,526			
BALANCE END OF YEAR	320,659	202,830	261,970	414,293	264,184	264,217	0.9%

SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40608	Auction Sales							
41222	Reimbursements							
RECEIPTS		0	0	0	0	0	0	0.0%
TRANSFERS IN								
42321	Transfer from							
	Water Operating Fund	64,460	112,040	173,500	173,500	173,500	86,900	-49.9%
	TOTAL REVENUE	64,460	112,040	173,500	173,500	173,500	86,900	-49.9%

SUMMARY OF EXPENDITURES

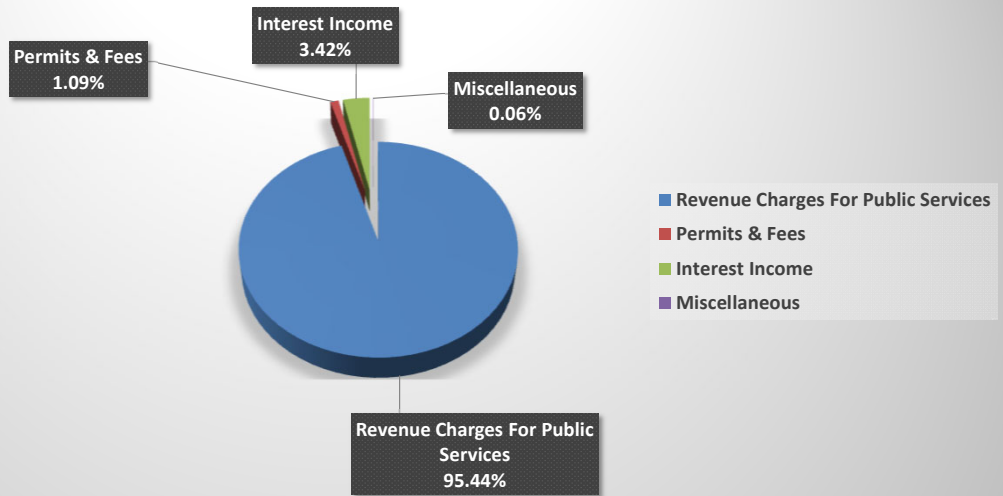
Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
810.65105	Vulnerability Assessment Mitigation Items		8,463	20,000	7,768	16,000	20,000	
810.65106	Replacement of Truck #2012-26 Ford F150			50,000		50,000		
811.65136	300 KW Stationary Generator							
811.65140	Replace Truck #2003-34 Ford F250							
811.65141	Triple Axle Dampening Tilt Bed Trailer							
811.65143	Replacement of Skid Steer Loader #411							
811.65145	Replacement of B101 Mueller Tap Machine							
811.65148	Replacement of Truck #2001-30 Dodge 350		19,139		29,301	29,301		
811.65151	Replacement of Rubber Tire Loader - 2008		80,000					
811.65152	22k HD Split Tilt Trailer-CAM Superline		21,114		8,886	8,886		
811.65153	Replacement of Truck #2011-39 Ford F250			85,000	537	85,000		
811.65156	Replace Hydraulic Power Unit						11,000	
814.65130	Time Clocks							
816.65124	Computer Hardware (MIS)	3,076	532	2,000	1,060		4,000	
816.65131	Infrastructure Updates	3,160	200	5,500			3,000	
816.65137	Server Infrastructure Upgrades						1,200	
816.65138	BSA Community Development Software/Online							
816.65146	City Website Update							
819.61230	Replacement of 800mHz Portable Radios						47,667	
819.65147	Electric Charging Stations							
819.65149	Staff Car at Municipal Building 2007 Honda							
819.65153	Replacement of 2015 Dodge Durango		12,381					
819.65154	Replacement of 2010 Ford Escape SUV \$33,000			11,000		11,000		
	TOTAL EXPENDITURES	6,236	141,829	173,500	47,552	200,187	86,867	-49.9%

TOTAL WASTEWATER FUND

Wastewater Plant, Wastewater Collection, Wastewater Administration, Finance Allocation Wastewater,
MIS Allocation Wastewater, City Manager Allocation Wastewater, HR - Communications - Assistant City Manager
Allocation Wastewater, Engineering Allocation Wastewater, Legislative Allocation Wastewater, Wastewater Fund Insurance

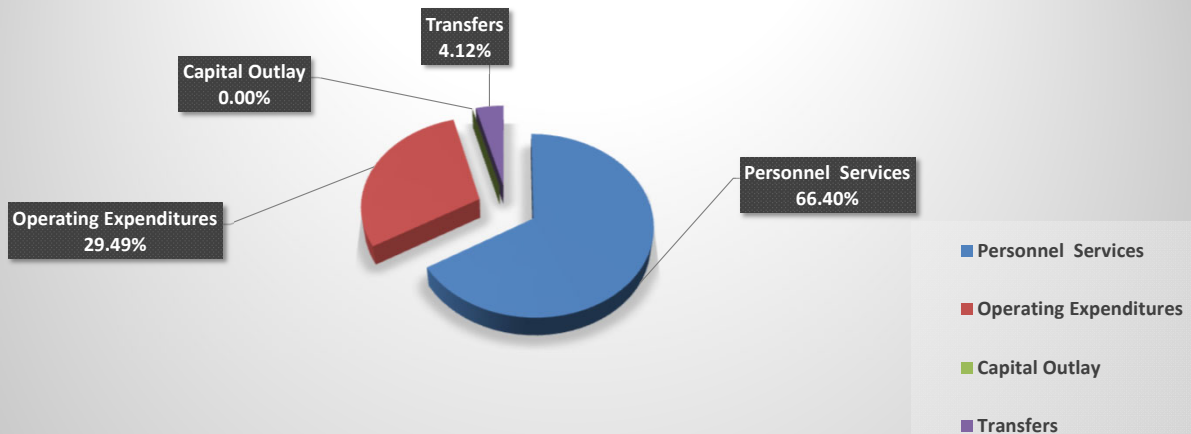
Revenues

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
Revenue Charges For Public Services	2,826,563	2,902,816	2,989,000	1,415,836	2,900,391	3,078,610	3.0%
Permits & Fees	32,345	31,098	35,000	10,860	31,000	35,000	0.0%
Interest Income	34,946	87,410	99,960	67,172	154,000	110,322	10.4%
Miscellaneous	3,139	8,346	1,800	3,771	4,021	1,800	0.0%
Total Revenues	2,896,994	3,029,670	3,125,760	1,497,639	3,089,412	3,225,732	3.2%



Expenditures

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
Personnel Services	1,704,505	1,867,680	1,992,045	986,166	1,794,000	2,154,212	8.1%
Operating Expenditures	685,348	646,647	919,954	320,833	671,408	956,660	4.0%
Capital Outlay	0	18,399	0	0	0	0	0.0%
Transfers	460,248	406,040	262,690	242,047	315,965	133,542	-49.2%
Total Expenditures	2,850,101	2,938,766	3,174,689	1,549,046	2,781,373	3,244,414	2.2%
Increase/(Decrease) of Fund Balance	46,893	90,903	(48,929)	(51,407)	308,039	(18,682)	



SUMMARY OF BALANCES

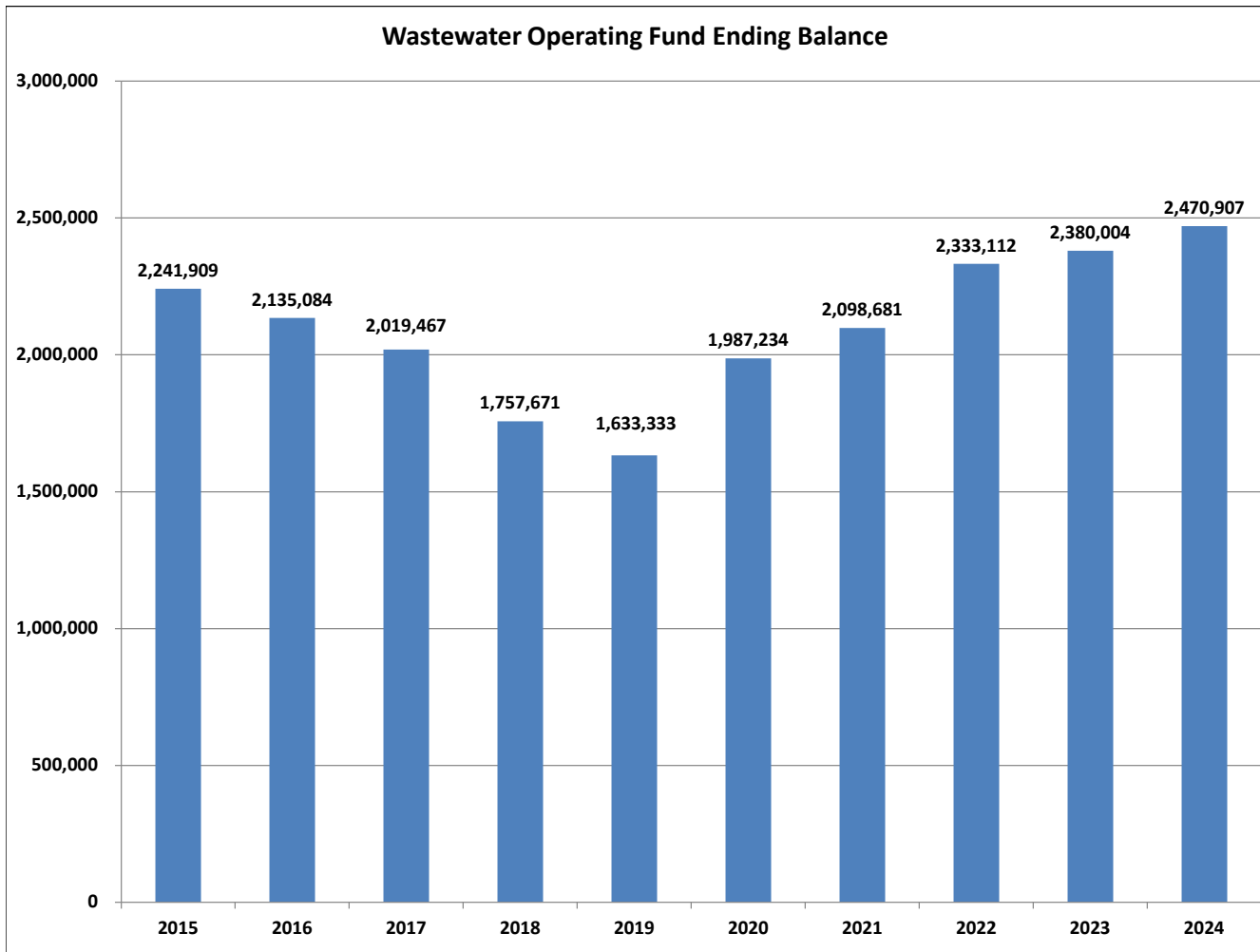
Fund: Wastewater Operating

Code: 331

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	2,896,994	3,029,670	3,125,760	1,497,639	3,089,412	3,225,732	3.2%
TOTAL EXPENDITURES	2,389,853	2,532,726	2,911,999	1,306,999	2,465,408	3,110,872	6.8%
NET OPERATIONS	507,141	496,943	213,761	190,640	624,004	114,860	-46.3%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS IN	0	0	0	0	0	0	0.0%
TRANSFERS OUT	460,248	406,040	262,690	242,047	315,965	133,542	-49.2%
NET INCOME (DEFICIT)	46,893	90,903	(48,929)	(51,407)	308,039	(18,682)	61.8%
BALANCE AT BEGINNING OF YEAR	2,333,111	2,380,004	2,299,768	2,470,907	2,470,907	2,778,947	20.8%
ENCUMBERED	1,900	42,628		423,260			
BALANCE AT END OF YEAR	2,378,104	2,428,279	2,250,839	1,996,240	2,778,947	2,760,265	22.6%

2024 Projected Ending Fund Balance as a percentage of expenditures and transfers out:

85%

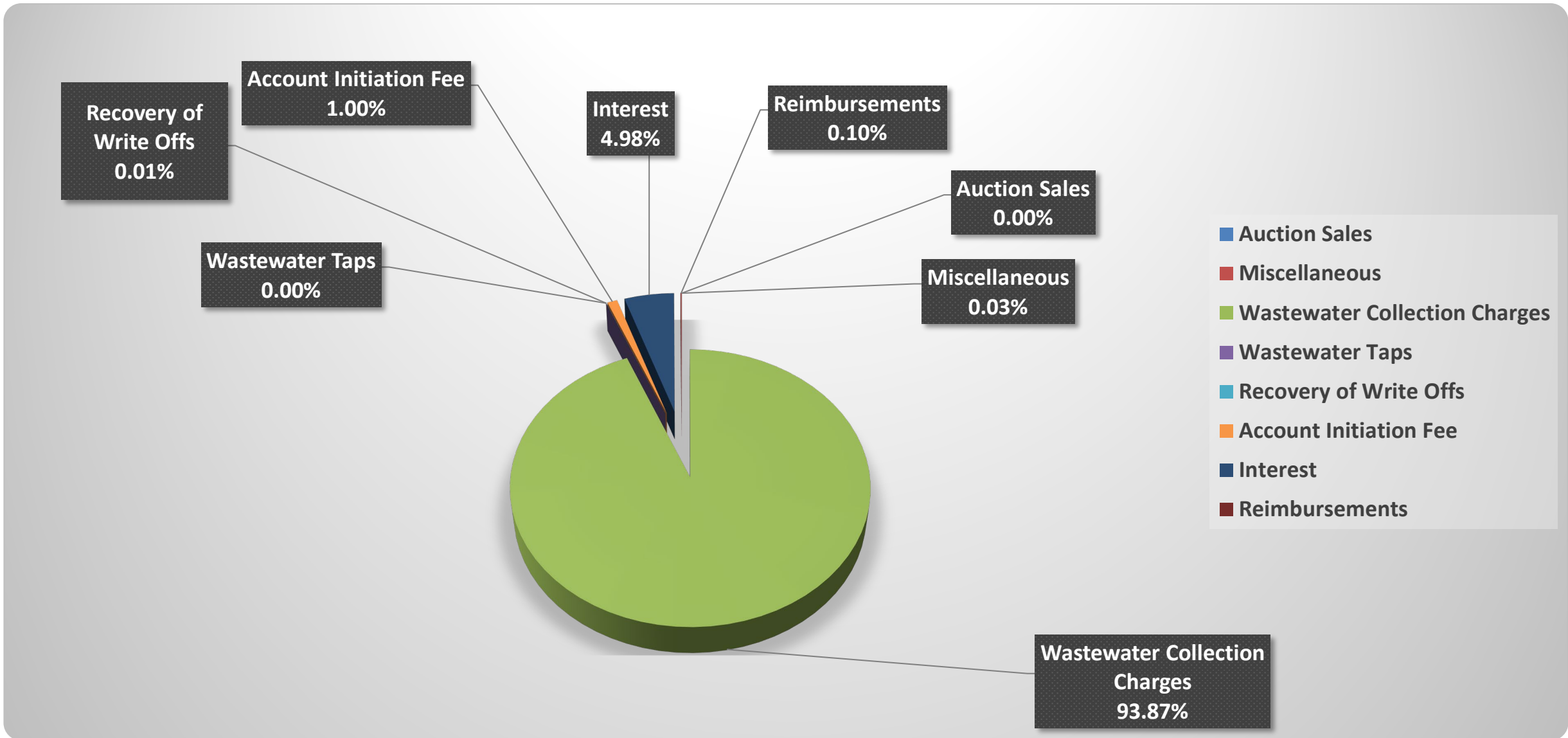


SUMMARY OF RECEIPTS

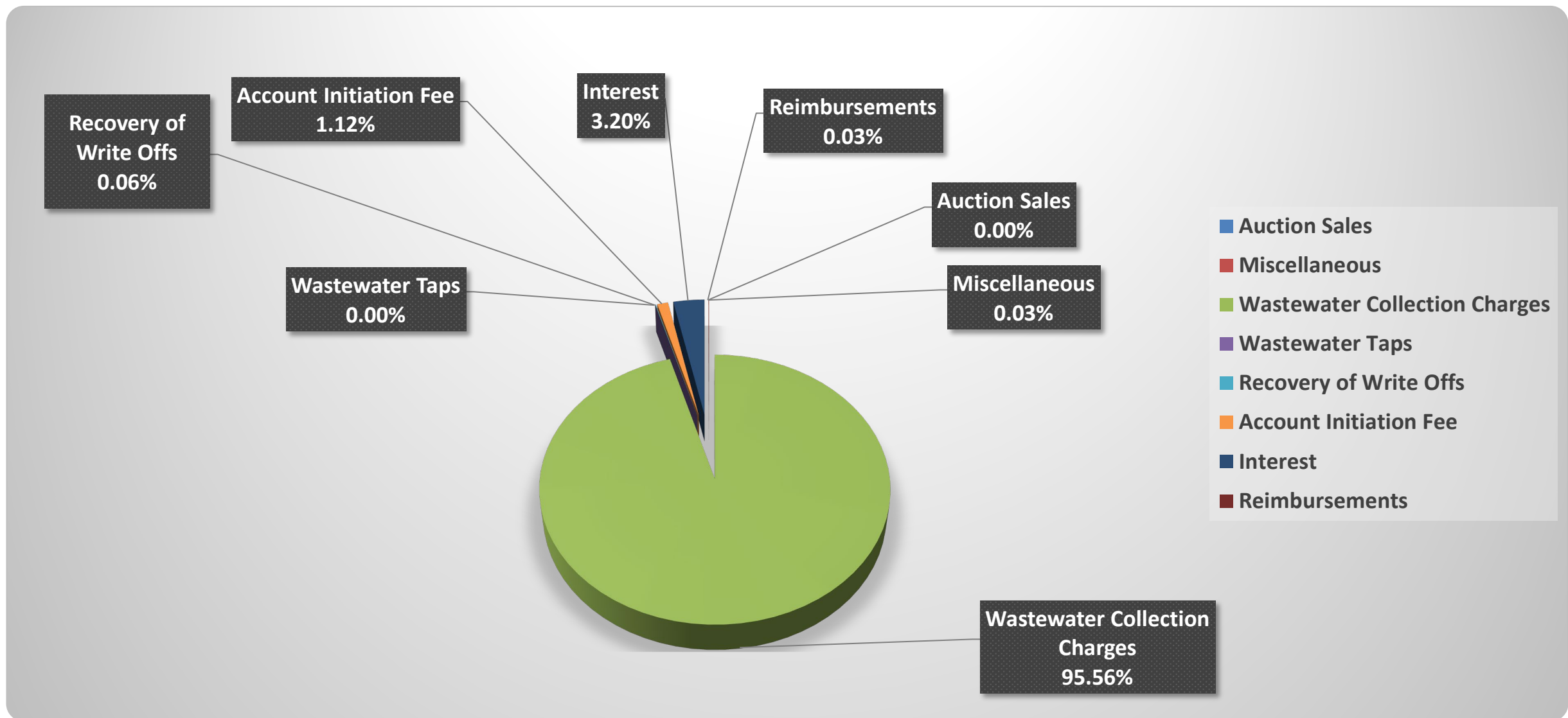
Fund: Wastewater Operating
Code: 331

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40608	Auction Sales							0.0%
40617	Miscellaneous	1,729	1,343	800	550	800	800	0.0%
40638	Wastewater Collection Charges	2,825,337	2,902,123	2,987,000	1,415,444	2,900,000	3,076,610	3.0%
40641	Wastewater Taps		180					0.0%
40649	Recovery of Write Offs	1,226	513	2,000	391	391	2,000	0.0%
40651	Account Initiation Fee	32,345	31,098	35,000	10,860	31,000	35,000	0.0%
41101	Interest	34,946	87,410	99,960	67,172	154,000	110,322	10.4%
41222	Reimbursements	1,411	7,002	1,000	3,221	3,221	1,000	0.0%
	RECEIPTS	2,896,994	3,029,670	3,125,760	1,497,639	3,089,412	3,225,732	3.2%
42416	Transfer From FEMA							0.0%
	TRANSFERS	0	0	0	0	0	0	0.0%
	TOTAL REVENUE	2,896,994	3,029,670	3,125,760	1,497,639	3,089,412	3,225,732	3.2%

2025 Budgeted Wastewater Fund Revenues



2024 Projected Wastewater Fund Revenues



SUMMARY OF EXPENDITURES

Fund: Wastewater Operating
Code: 331

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

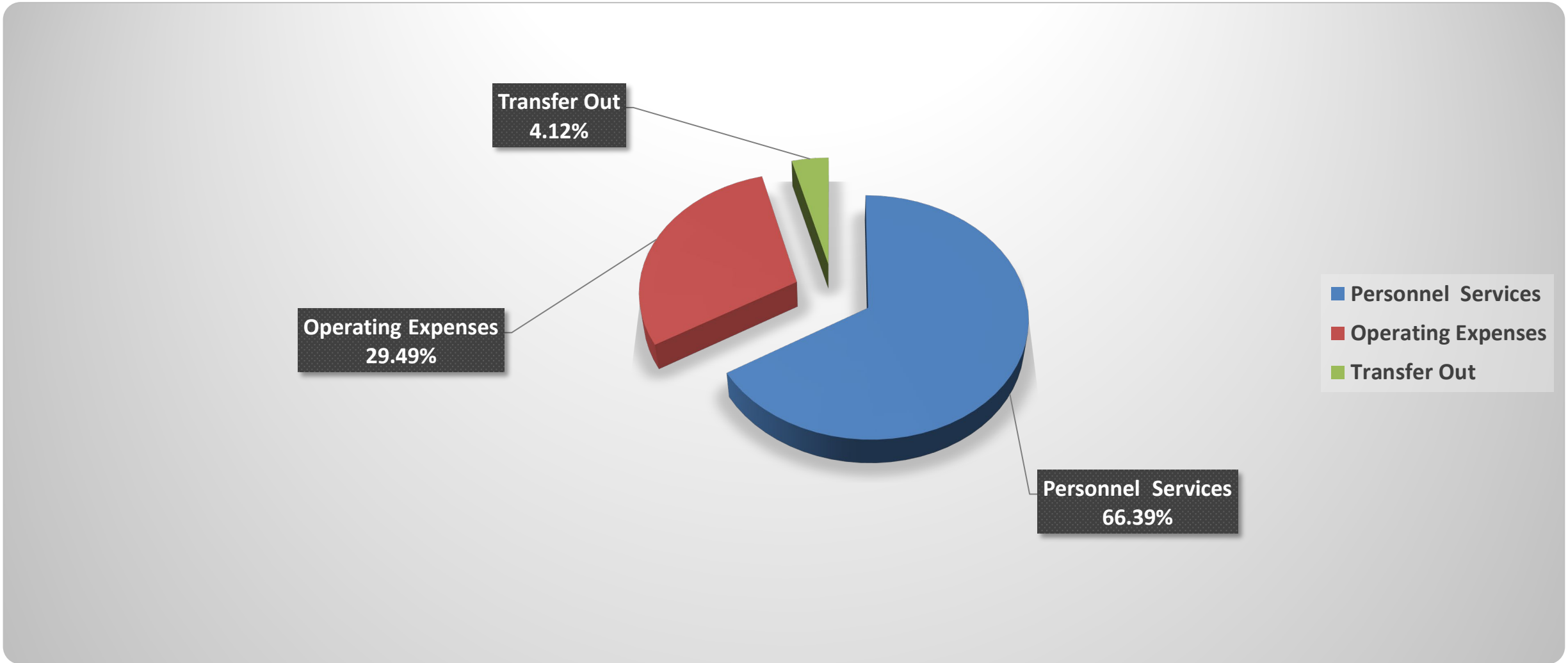
830	Wastewater Plant	1,199,616	1,208,080	1,437,622	621,248	1,073,402	1,506,010	4.8%
831	Wastewater Collection	543,520	568,686	650,501	280,552	580,304	694,592	6.8%
832	Wastewater Administration	105,772	148,770	165,929	79,689	155,806	175,641	5.9%
834	Finance Allocation Wastewater	275,678	294,509	291,257	153,651	292,116	312,008	7.1%
836	MIS Allocation Wastewater	52,122	45,886	52,118	26,276	60,413	83,764	60.7%
837	City Manager Allocation Wastewater	34,066	38,156	37,311	19,442	37,311	39,291	5.3%
838	HR Allocation Wastewater	42,430	70,363	72,765	32,647	76,256	79,654	9.5%
839	Engineer Allocation Wastewater	130,158	151,708	192,197	89,993	182,501	207,613	8.0%
840	Legislative Allocation Wastewater	6,490	6,570	7,299	3,502	7,299	7,299	0.0%
835	Wastewater Fund Insurance	0	0	5,000	0	0	5,000	0.0%
TOTAL OPERATING COSTS		2,389,853	2,532,726	2,911,999	1,306,999	2,465,408	3,110,872	6.8%

TRANSFERS TO:

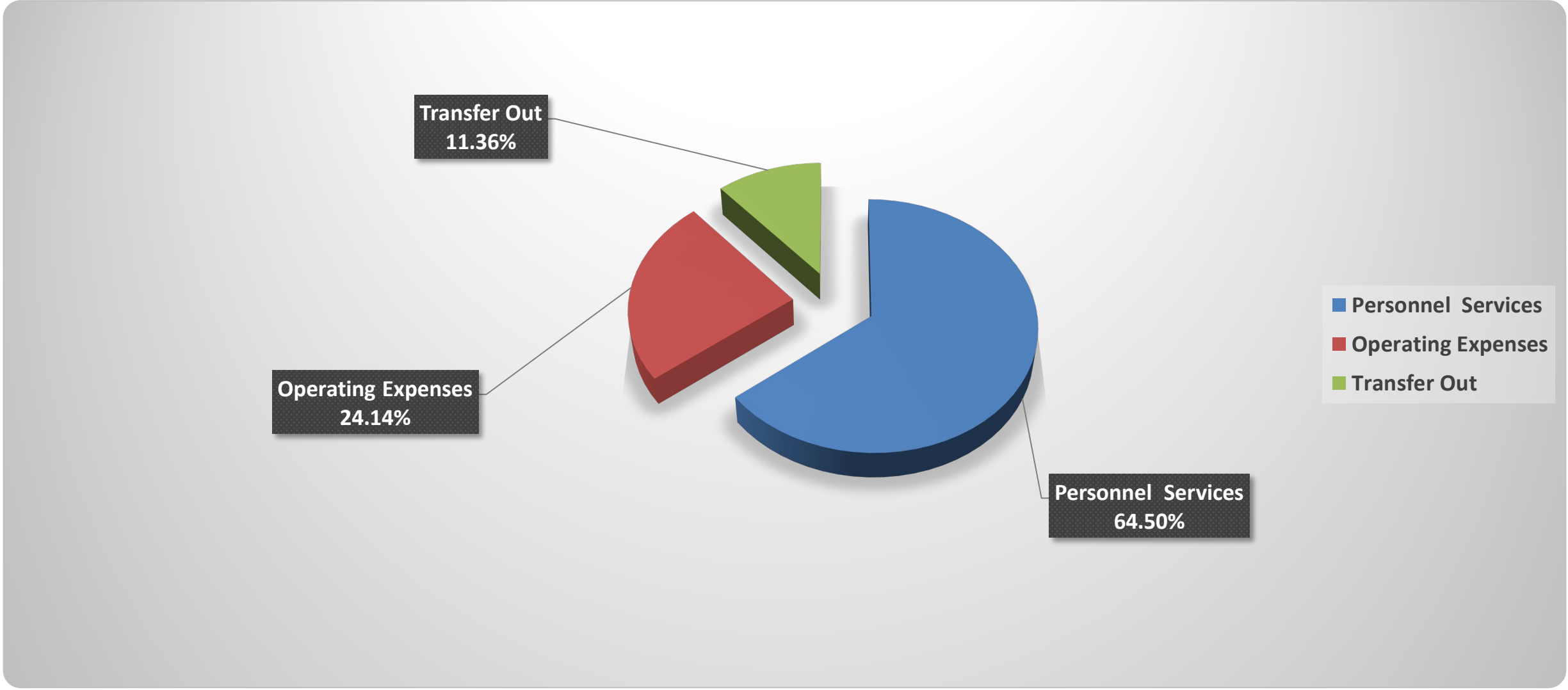
999.53110	General Fund	43,851	42,690	41,487	20,844	41,487	43,542	5.0%
999.53330	Wastewater Capital Equipment Fund	212,600	75,937	23,977	23,977	77,252	90,000	275.4%
999.53332	Wastewater Improvement Fund	203,797	287,413	197,226	197,226	197,226		-100.0%
TOTAL TRANSFERS OUT		460,248	406,040	262,690	242,047	315,965	133,542	-49.2%
TOTAL EXPENDITURES		2,850,101	2,938,766	3,174,689	1,549,046	2,781,373	3,244,414	2.2%

Transfer to General Fund includes salaries for maintenance of grounds at Wastewater Plant - \$10,000
and 20% of Municipal Building budget - \$33,542

2025 Budgeted Wastewater Fund Expenditures



2024 Projected Wastewater Fund Expenditures



Fund: Wastewater Operating
Division: Utility Services
Code: 331.830

DEPARTMENT: Wastewater Plant

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	544,411	546,523	562,125	208,851	417,000	594,955	5.8%
52111	Overtime	12,977	7,117	32,829	7,814	16,000	34,680	5.6%
52120	Personnel Benefits	206,896	251,274	230,216	205,172	230,216	270,927	17.7%
	TOTAL	764,284	804,913	825,170	421,837	663,216	900,562	9.1%

OPERATING EXPENSES

52310	Uniform	6,451	4,691	4,200	2,038	4,100	4,200	0.0%
52311	Electrical Services	174,641	169,837	243,368	75,312	169,000	230,000	-5.5%
52312	Gas Service	44,454	41,774	124,500	29,778	45,000	124,500	0.0%
52313	Telephone	1,812	1,851	3,000	771	1,800	3,000	0.0%
52330	Training & Travel	3,148	2,481	2,500	203	1,000	2,500	0.0%
52340	Contracted Services	71,332	64,737	82,000	35,987	70,000	82,000	0.0%
52350	General Liability Insurance	35,015	40,534	40,534	25,955	46,898	46,898	15.7%
52370	Printing & Reproduction			100		50	100	0.0%
52380	Membership & Subscriptions			300		150	300	0.0%
52381	Permits	6,737	5,799	6,500		6,000	6,500	0.0%
52410	Office Supplies	1,932	122	1,200		500	1,200	0.0%
52411	Postage	19		250		10	250	0.0%
52420	Operating Supplies	32,099	33,518	49,000	13,126	29,000	49,000	0.0%
52427	Operating Supplies Lab	5,544	2,576	4,500	1,977	4,000	4,500	0.0%
52430	Vehicle Maintenance	2,046	148	2,000	118	1,000	2,000	0.0%
52440	Small Tools & Equipment	3,028	1,771	3,000	591	1,900	3,000	0.0%
52460	Maintenance Supplies	2,054	1,394	2,000	122	1,500	2,000	0.0%
52470	Fuel	5,753	2,289	6,000	2,005	4,000	6,000	0.0%
52480	Maintenance of Facilities	32,636	23,335	30,000	9,149	22,000	30,000	0.0%
52490	Refunds	6,630	6,311	7,500	2,278	2,278	7,500	0.0%
	TOTAL	435,332	403,167	612,452	199,410	410,186	605,448	-1.1%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	1,199,616	1,208,080	1,437,622	621,248	1,073,402	1,506,010	4.8%
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PERSONNEL

- (1) FT WWTP Manager, 100%
- (3) FT WWTP Operator III, 100%
- (1) FT WWTP Lab Technician, 100%
- (1) FT Treatment Plant Mechanic II, 100%
- (1) FT Treatment Plant Mechanic I, 100%
- (1) FT WWTP Service Worker I, 100%
- (1) FT Meter Reader, 50%

OPERATING SUPPLIES

- Polymer per OEPA 29,000
- Ultra-violet pathogen tubes 5,000
- Polymer prices up from \$550 per drum to \$750.
- Material req. for NPDES permit compliance.

CONTRACTED SERVICES INCLUDES:

Bio-solid Recycling and Application	45,000
Electronics, SCADA, Controller Maintenance	20,000
Laboratory Analysis	10,000
Generators/Controller Maintenance	5,000
Miscellaneous	2,000
Total	82,000

Fund: Wastewater Operating
Division: Utility Services
Code: 331.831

DEPARTMENT: Wastewater Collection

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	323,569	341,240	361,574	167,656	340,000	377,932	4.5%
52111	Overtime	3,239	3,754	26,479	7,839	15,000	27,559	4.1%
52120	Personnel Benefits	131,130	137,649	145,672	67,791	145,672	170,140	16.8%
	TOTAL	457,939	482,643	533,725	243,287	500,672	575,631	7.9%

OPERATING EXPENSES

52310	Uniform	4,894	4,430	3,500	1,971	4,000	3,500	0.0%
52311	Electrical Services	914	969	2,105	675	1,200	2,105	0.0%
52313	Telephone	2,391	2,371	2,700	992	2,000	2,700	0.0%
52330	Training & Travel	1,417	1,710	1,500		750	1,500	0.0%
52340	Contracted Services	13,059	12,907	16,900	3,136	10,000	16,900	0.0%
52350	General Liability Insurance	12,022	13,917	13,917	8,911	16,102	16,102	15.7%
52370	Printing & Reproduction			50		10	50	0.0%
52380	Memberships & Subscriptions	46		500		250	500	0.0%
52410	Office Supplies			300		300	300	0.0%
52411	Postage		264	50		20	50	0.0%
52420	Operating Supplies	21,666	20,090	34,500	8,379	20,000	34,500	0.0%
52430	Vehicle Maintenance	12,063	10,505	5,300	1,382	4,000	5,300	0.0%
52440	Small Tools & Equipment	4,460	7,047	8,900	3,856	7,000	8,900	0.0%
52450	Materials	229	2,075	4,950	4,506	6,000	4,950	0.0%
52470	Fuel	12,420	9,757	21,604	3,457	8,000	21,604	0.0%
	TOTAL	85,581	86,042	116,776	37,266	79,632	118,961	1.9%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	543,520	568,686	650,501	280,552	580,304	694,592	6.8%
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PERSONNEL

- (1) FT Wastewater Collection Manager, 100%
- (3) FT WWTP Service Worker III, 100%
- (1) FT WWTP Service Worker II, 100%
- (1) FT Mechanics, 25%
- 950 PT Hours

SMALL EQUIPMENT

- High Pressure Jet Hose Replacement

CONTRACTED SERVICES

- Smoke Testing

Fund: Wastewater Operating
Division: Utility Services
Code: 331.832

DEPARTMENT: Wastewater Administration

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	71,187	102,510	107,247	54,297	108,000	111,705	4.2%
52111	Overtime	322	296	1,725		500	1,794	4.0%
52120	Personnel Benefits	22,725	34,508	32,645	18,740	32,645	37,301	14.3%
	TOTAL	94,234	137,314	141,617	73,038	141,145	150,800	6.5%

OPERATING EXPENSES

52310	Uniform	481	75	600	234	500	600	0.0%
52313	Telephone	2,170	2,339	6,100	1,119	2,300	6,100	0.0%
52330	Training & Travel	2,254	1,681	1,500	1,460	1,500	1,500	0.0%
52331	Professional Services			5,000		2,000	5,000	0.0%
52340	Contracted Services	655		500	93	250	500	0.0%
52350	General Liability Insurance	3,871	4,261	4,262	3,170	4,791	4,791	12.4%
52360	Advertising			500		200	500	0.0%
52370	Printing & Reproduction			200		10	200	0.0%
52380	Memberships & Subscriptions	170		350		200	350	0.0%
52410	Office Supplies			800	188	400	800	0.0%
52411	Postage			200		10	200	0.0%
52420	Operating Supplies	100	470	1,000	92	500	1,000	0.0%
52430	Vehicle Maintenance	217	1,023	300	295	500	300	0.0%
52440	Small Tools & Equipment	1,620	1,606	2,000		1,000	2,000	0.0%
52470	Fuel			1,000		500	1,000	0.0%
52715	OTCS Utility Assistance							0.0%
	TOTAL	11,538	11,456	24,312	6,651	14,661	24,841	2.2%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	105,772	148,770	165,929	79,689	155,806	175,641	5.9%
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PERSONNEL

- (1) FT Service Director, 30%
- (1) FT Deputy Service Director, 40%
- (1) FT Environmental Specialist, 25%

Fund: Wastewater Operating
Division: Utility Services
Code: 331.834

DEPARTMENT: Finance Allocation Wastewater

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	143,143	138,383	153,441	77,655	153,441	161,395	5.2%
52111	Overtime	2,085	3,783	2,921	760	2,921	3,042	4.1%
52120	Personnel Benefits	55,321	55,982	56,963	32,023	56,963	65,755	15.4%
	TOTAL	200,550	198,148	213,325	110,439	213,325	230,192	7.9%

OPERATING EXPENSES

52327	Audit & ACFR Fees	9,841	10,205	9,450	9,707	9,450	9,450	0.0%
52329	Bank & Investment Fees	36,284	35,253	37,000	17,073	37,000	37,000	0.0%
52330	Training & Travel	105	557	1,260	511	1,260	1,260	0.0%
52340	Contracted Services	15,510	17,553	14,616	10,754	16,000	18,500	26.6%
52352	Public Officials Bond	690	345	690	613	690	690	0.0%
52354	Appraisal Costs	963	963	963		438	963	0.0%
52360	Advertising	25	25	100	14	100	100	0.0%
52364	Cyber Insurance	2,860	2,900	3,003		3,003	3,003	0.0%
52370	Printing & Reproduction	762	523	2,100	374	2,100	2,100	0.0%
52380	Memberships & Subscriptions	528	481	750		750	750	0.0%
52410	Office Supplies	1,100	1,183	1,500	636	1,500	1,500	0.0%
52411	Postage	6,461	7,975	6,500	3,529	6,500	6,500	0.0%
	TOTAL	75,128	77,962	77,932	43,212	78,791	81,816	5.0%

CAPITAL OUTLAY

52520	Equipment		18,399					0.0%
	TOTAL	0	18,399	0	0	0	0	0.0%

TOTAL EXPENDITURES	275,678	294,509	291,257	153,651	292,116	312,008	7.1%
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PERSONNEL

- (1) FT Finance Director, 30%

(1) FT Assistant Finance Director, 30%

(1) FT Payroll and Benefits Specialist, 25%

(1) FT Accounting Specialist, 25%
- (1) FT Finance Specialist, 30%

(2) Utility Billing & Collection Specialist, 30%

OPERATING EXPENSE

Contracted services reflects BS&A software, Creative Cloud licenses, Paylocity software and Balancing Act software
Sensus utility billing software maintenance, outsourced billing, repairs to handheld meter readers, collection agency fees

Bank/Investment fees reflects cost of professional management of investments, and VISA/MC fees

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52331	Professional Services	4,915	1,679	1,678		1,763	2,774	65.3%
52340	Contracted Services	41,775	37,946	42,940	23,938	51,000	73,340	70.8%
52370	Printing & Reproduction	2,945	3,362	4,500	1,460	4,500	4,500	0.0%
52380	Memberships & Subscriptions	313	517	400	214	550	550	37.5%
52410	Office Supplies	27		100	5	100	100	0.0%
52434	Computer Supplies	2,146	2,383	2,500	659	2,500	2,500	0.0%
	TOTAL	52,122	45,886	52,118	26,276	60,413	83,764	60.7%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	52,122	45,886	52,118	26,276	60,413	83,764	60.7%
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OPERATING EXPENSES

Additional Onsite IT Support from NextStep included in Contracted Services for 2025 (\$76,000)

Migrated users to Adobe Acrobat/Creative Cloud

Migrated to Microsoft 365 in 2023 (\$12,000 one-time migration fee approximately \$3,800 a month for licensing and back-up fees for approximately 200 users)

Professional Services: Civic Clerk (\$13,870)
(60% General; 20% Water; 20% Wastewater)

INCLUDED IN CONTRACTED SERVICES

	2024	2025
Network Service/BDR - NextStep	88,200	88,200
Onsite IT Support - NextStep		76,000
Internet Access - Altafiber & Spectrum	51,000	55,000
Microsoft 365 Licenses & Backup Fees	35,700	45,600
Adobe Acrobat & Creative Cloud Licenses (40 users)		14,000
Mitel Phone System Maintenance (Support)	9,800	12,000
Columbitech (Police Mobile VPN Maintenance)	3,000	3,000
SAN Maintenance Renewal (2yr)	-	-
VMWare Licensing Update (3yr)	-	6,000
Barracuda Mail Archiver Support (3yr 2023)	-	-
Meraki License Renewals (3yr)	-	30,000
Server OS Upgrades (7)	-	-
Cyber Security - NextStep	18,600	21,000
UPS Maintenance & Parts (2yrs)	-	7,500
Telephone System Maintenance (Supplies)	2,500	2,500
Basic Network Wiring	2,000	2,000
Web Hosting - Revize	3,900	3,900
Total	214,700	366,700
Allocation:		
General Fund	60%	128,820
Water Fund	20%	73,340
Wastewater Fund	20%	73,340

Fund: Wastewater Operating
Division: Utility Services
Code: 331.837

DEPARTMENT:City Manager Allocation Wastewater

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	23,910	26,576	26,160	13,460	26,160	27,255	4.2%
52120	Personnel Benefits	8,249	8,976	8,686	4,870	8,686	9,571	10.2%
52150	Vehicle Allowance	720	720	720	360	720	720	0.0%
	TOTAL	32,879	36,272	35,566	18,690	35,566	37,546	5.6%

OPERATING EXPENSES

52330	Training & Travel	355	468	550	154	550	550	0.0%
52340	Contracted Services	231	23	150	338	150	150	0.0%
52370	Printing & Reproduction	20		120		120	120	0.0%
52380	Memberships & Subscriptions	437	744	450	227	450	450	0.0%
52410	Office Supplies	37	13	100	18	100	100	0.0%
52411	Postage	107	82	75	6	75	75	0.0%
52420	Operating Supplies		555	300	10	300	300	0.0%
	TOTAL	1,187	1,884	1,745	752	1,745	1,745	0.0%

TOTAL EXPENDITURES		34,066	38,156	37,311	19,442	37,311	39,291	5.3%
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PERSONNEL

(1) FT City Manager, 15%

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	23,541	41,581	44,417	19,340	44,417	44,056	-0.8%
52111	Overtime	0	0					0.0%
52120	Personnel Benefits	7,505	15,148	14,389	8,131	14,389	16,173	12.4%
	TOTAL	31,046	56,729	58,806	27,471	58,806	60,229	2.4%

OPERATING EXPENSES

52210	Unemployment Insurance		121	525		75	525	0.0%
52220	Emp Engagement/Retention	2,433	2,057	2,400	905	2,400	2,400	0.0%
52330	Training & Travel	343	880	819	569	800	950	16.0%
52331	Professional Services	678	849	900	460	900	900	0.0%
52337	Employee Training	2	577	1,200	611	1,200	1,200	0.0%
52339	Tuition Reimbursement	55		150	53	100	1,500	900.0%
52340	Contracted Services	2,236	1,995	1,365	1,245	5,300	5,300	288.3%
52360	Advertising	1,242	854	1,500	4	1,500	1,500	0.0%
52366	Communications	3,863	5,736	4,500	771	4,500	4,500	0.0%
52380	Memberships & Subscriptions	376	484	450	476	500	500	11.1%
52410	Office Supplies	156	80	75	77	100	75	0.0%
52411	Postage	1	1	75	5	75	75	0.0%
52490	Refunds							0.0%
	TOTAL	11,384	13,633	13,959	5,176	17,450	19,425	39.2%

TOTAL EXPENDITURES	42,430	70,363	72,765	32,647	76,256	79,654	9.5%
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PERSONNEL

- (1) FT Human Resources Manager, 15%
- (1) FT Admin Asst II/Deputy Clerk, 15%
- (1) FT Economic Development Coordinator, 7.5%
- (1) FT Assistant City Manager, 7.5%
- (2) PT Interns, 15%

EMPLOYEE INCENTIVES

Includes employee appreciation events and wellness initiatives

PROFESSIONAL SERVICES

Includes pre-employment psychological testing, pre-employment physicals, and pre-employment polygraph exams

CONTRACTED SERVICES

Contracted service includes workers compensation program, NEOGOV HR employee software, and random drug screening contract

TRAINING & TRAVEL

Education and conferences for ACM team including: HR, Sustainability and Economic Development

COMMUNICATIONS

Zoom operating license, Insightly CRM license, Mailchimp License.
Additional communications tools including: Canva, SmugMug, Social Media ad-ons

Account	Description	2022	2023	2024	2024	2024	2025	% Over
Number		Actual	Actual	Budget	June	Projected	Budget	2024

PERSONNEL SERVICES

52110	Salaries & Wages	84,745	104,752	127,509	63,093	126,500	134,532	5.5%
52111	Overtime	215	256	2,307		750	2,436	5.6%
52120	Personnel Benefits	32,821	40,884	48,201	25,433	48,201	56,465	17.1%
	TOTAL	117,781	145,892	178,017	88,527	175,451	193,433	8.7%

OPERATING EXPENSES

52310	Uniform			100		50	100	0.0%
52313	Telephone			700		100	700	0.0%
52330	Training and Travel	1,686	728	1,800	131	750	1,800	0.0%
52331	Professional Services			2,500		1,000	2,500	0.0%
52340	Contracted Services	7,935	3,430	1,250	667	1,250	1,250	0.0%
52360	Advertising			600		200	600	0.0%
52370	Printing & Reproduction			500		200	500	0.0%
52380	Membership & Subscriptions	22	22	150		100	150	0.0%
52410	Office Supplies	1,183	599	900	100	600	900	0.0%
52411	Postage	235	130	700	335	400	700	0.0%
52420	Operating Supplies	318		2,250		1,000	2,250	0.0%
52430	Vehicle Maintenance	377		350		350	350	0.0%
52440	Small Tools and Equipment	94	103	250		250	250	0.0%
52470	Fuel	527	805	2,130	232	800	2,130	0.0%
	TOTAL	12,377	5,816	14,180	1,466	7,050	14,180	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		130,158	151,708	192,197	89,993	182,501	207,613	8.0%
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PERSONNEL

- (1) FT City Engineer, 33%
- (1) FT Engineering Technician, 33%
- (1) FT Engineering Aide, 33%
- (1) FT Administrative Assistant III, 33%
- (1) FT Sustainability Coordinator, 40%

Fund: Wastewater Operating
Division: Utility Services
Code: 331.840

DEPARTMENT: Legislative Allocation Wastewater

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	5,130	5,130	5,130	2,565	5,130	5,130	0.0%
52120	Personnel Benefits	662	639	689	313	689	689	0.0%
	TOTAL	5,792	5,768	5,819	2,878	5,819	5,819	0.0%

OPERATING EXPENSES

52211	Boards & Commissions			50		50	50	0.0%
52221	Public Service Recognition	31	102	30		30	30	0.0%
52330	Travel & Training	187	46	500	106	500	500	0.0%
52331	Professional Services		62					0.0%
52360	Advertising			100	518	100	100	0.0%
52380	Membership & Subscriptions	475	475	600		600	600	0.0%
52410	Office Supplies		3	100		100	100	0.0%
52411	Postage		6					0.0%
52420	Operating Supplies	5	106	100		100	100	0.0%
	TOTAL	698	801	1,480	624	1,480	1,480	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		6,490	6,570	7,299	3,502	7,299	7,299	0.0%
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PERSONNEL

- (1) PT Mayor (15%)
- (6) PT Council Members (15%)

Fund: Wastewater Operating
Division: Utility Services
Code: 331.835

DEPARTMENT: Wastewater Fund Insurance

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52355	Claims Paid			5,000			5,000	0.0%
TOTAL EXPENDITURES		0	0	5,000	0	0	5,000	0.0%

Wastewater Improvement Fund
SUMMARY OF BALANCES

Code: 332

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	1,340	0	0	0	0	5,700,000	100.0%
CAPITAL IMPROVEMENTS	224,285	389,036	1,669,500	101,194	257,266	6,612,000	296.0%
NET OPERATIONS	(222,945)	(389,036)	(1,669,500)	(101,194)	(257,266)	(912,000)	45.4%
TRANSFERS IN	203,797	287,413	197,226	197,226	197,226	0	-100.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	(19,148)	(101,623)	(1,472,274)	96,032	(60,040)	(912,000)	38.1%
BALANCE AT BEGINNING OF YEAR	2,144,826	2,125,678	2,078,623	2,024,056	2,024,056	1,964,016	-5.5%
ENCUMBERED	21,591	120,415		146,679			
BALANCE AT END OF YEAR	2,104,087	1,903,641	606,349	1,973,408	1,964,016	1,052,016	73.5%

The balance in the Wastewater Improvement Fund is being accumulated to fund future OEPA Phase II plant improvements.

Wastewater Improvement Fund
SUMMARY OF RECEIPTS

Code: 332

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
41001	Special Assessments							0.0%
41201	Contributions	1,340					5,700,000	100.0%
	RECEIPTS	1,340	0	0	0	0	5,700,000	100.0%
	TRANSFERS FROM:							
42331	Transfer from Wastewater Fund	203,797	287,413	197,226	197,226	197,226	0	
42391	Transfer from NE CBC	0	0	0	0	0	0	
42392	Transfer from NW CBC	0	0	0	0	0	0	
42393	Transfer from SE CBC	0	0	0	0	0	0	
42394	Transfer from SW CBC	0	0	0	0	0	0	
	TRANSFERS-IN	203,797	287,413	197,226	197,226	197,226	0	-100.0%
	TOTAL RECEIPTS	205,137	287,413	197,226	197,226	197,226	5,700,000	2790.1%

Wastewater Improvement Fund
SUMMARY OF EXPENDITURES

Code: 332

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
830.71101	Meter System Upgrades	75,905	28,873	29,500		29,500	47,000	
830.71127	Biotower Media Replacement		127,126	995,000	36,077	36,077	5,700,000	
830.71135	Disc Aeration Rehabilitation	68,058	179,971		18,279	18,279		
830.71136	Replace Antiquated SCADA System			250,000		50,000	200,000	
830.71137	Phosphorus Removal			275,000	6,319	40,000	500,000	
830.71141	Roof Replacement						20,000	
831.71120	System Improvements	80,321	53,066	100,000	24,710	60,000	100,000	
831.71129	Southpointe Parkway Sanitary Sewer Extension							
831.71130	Walnut Street Sanitary Sewer Improvements							
831.71133	Chestnut/South Locust Relining							
831.71137	Sanitary Sewer Relining			20,000	12,400	20,000	20,000	
831.71138	SS Extension/Upgrade Melissa to W. Knolls							
831.71142	Sout Beech Sanitary Sewer Repair						25,000	
839.71139	Consultant for Solar Evaluation for City Facilities				3,410	3,410		
839.71140	ADA Transition Plan - Facility Improvements							
TOTAL EXPENDITURES		224,285	389,036	1,669,500	101,194	257,266	6,612,000	296.0%

TRANSFERS OUT

TOTAL TRANSFERS OUT		0	0	0	0	0	0	0.0%

Fund: Wastewater Capacity Benefit Fund - NE Quadrant
SUMMARY OF BALANCES

Code: 391

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS		46,017	9,530	10,613	37,102	41,098	13,248	24.8%
TOTAL EXPENDITURES		0	0	0	0	0	0	
CAPITAL EXPENDITURES		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)		46,017	9,530	10,613	37,102	41,098	13,248	24.8%
BALANCE AT BEGINNING OF YEAR		467,854	513,871	498,465	523,401	523,401	564,499	13.2%
ENCUMBERED								
BALANCE AT END OF YEAR		513,871	523,401	509,078	560,503	564,499	577,747	13.5%

SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
41101	Interest	3,717	9,530	10,613	8,005	12,000	13,248	24.8%
41207	Wastewater CBC Permit NE	42,300			29,098	29,098		0.0%
	TOTAL RECEIPTS	46,017	9,530	10,613	37,102	41,098	13,248	24.8%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
830.60601	Capacity Improvements							0.0%
831.52490	Refunds							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%
999.53332	Transfer to Wastewater Improvement							0.0%
	TOTAL TRANSFERS OUT	0	0	0	0	0	0	0.0%
	TOTAL EXPENDITURES AND TRANSFERS	0	0	0	0	0	0	0.0%

Fund: Wastewater Capacity Benefit Fund - NW Quadrant
SUMMARY OF BALANCES

Code: 392

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	6,459	38,993	4,145	6,062	8,095	5,688	37.2%
CAPITAL EXPENDITURES	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	6,459	38,993	4,145	6,062	8,095	5,688	37.2%
BALANCE AT BEGINNING OF YEAR	189,126	195,585	191,731	234,578	234,578	242,673	26.6%
ENCUMBERED							
BALANCE AT END OF YEAR	195,585	234,578	195,876	240,639	242,673	248,360	26.8%

SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
41101	Interest	1,419	3,890	4,145	3,467	5,500	5,688	37.2%
41208	Wastewater CBC Permit NW	5,040	35,103		2,595	2,595		0.0%
	TOTAL RECEIPTS	6,459	38,993	4,145	6,062	8,095	5,688	37.2%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
830.60701	Capacity Improvements							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%
999.53332	Transfer to Wastewater Improvement							
	TOTAL TRANSFERS OUT	0	0	0	0	0	0	0.0%
	TOTAL EXPENDITURES AND TRANSFERS	0	0	0	0	0	0	0.0%

Fund: Wastewater Capacity Benefit Fund - SE Quadrant
SUMMARY OF BALANCES

Code: 393

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	3,772	6,698	10,640	2,274	3,500	3,715	-65.1%
CAPITAL EXPENDITURES	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	367,000	0	0	0	0	0.0%
NET INCOME (DEFICIT)	3,772	(360,302)	10,640	2,274	3,500	3,715	-65.1%
BALANCE AT BEGINNING OF YEAR	511,419	515,191	514,000	154,889	154,889	158,389	-69.2%
ENCUMBERED							
BALANCE AT END OF YEAR	515,191	154,889	524,640	157,163	158,389	162,103	-69.1%

SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
41101	Interest	3,772	6,698	10,640	2,274	3,500	3,715	-65.1%
41209	Wastewater CBC Permit SE							0.0%
	TOTAL RECEIPTS	3,772	6,698	10,640	2,274	3,500	3,715	-65.1%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
830.60801	Capacity Improvements							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%
999.53322	Transfer to TIF Improvement		367,000					0.0%
999.53332	Transfer to Wastewater Improvement							0.0%
	TOTAL TRANSFERS	0	367,000	0	0	0	0	0.0%
								0.0%
	TOTAL EXPENDITURES AND TRANSFERS	0	367,000	0	0	0	0	0.0%

Fund: Wastewater Capacity Benefit Fund - SW Quadrant
SUMMARY OF BALANCES

Code: 394

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	55,447	42,945	3,234	83,236	84,589	6,333	95.8%
CAPITAL EXPENDITURES	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	55,447	42,945	3,234	83,236	84,589	6,333	95.8%
BALANCE AT BEGINNING OF YEAR	86,314	141,761	86,750	184,706	184,706	269,295	210.4%
ENCUMBERED							
BALANCE AT END OF YEAR	141,761	184,706	89,984	267,942	269,295	275,628	206.3%

SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
41101	Interest	777	2,965	3,234	3,647	5,000	6,333	95.8%
41210	Wastewater CBC Permit SW	54,670	39,980		79,589	79,589		0.0%
	TOTAL RECEIPTS	55,447	42,945	3,234	83,236	84,589	6,333	95.8%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
830.60901	Capacity Improvements							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%
999.53332	Transfer to Wastewater Improvement							0.0%
	TOTAL TRANSFERS	0	0	0	0	0	0	0.0%
								0.0%
	TOTAL EXPENDITURES AND TRANSFERS	0	0	0	0	0	0	0.0%

Fund: Wastewater Capital Equipment Fund
SUMMARY OF BALANCES

Code: 330

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	11,222	0	0	0	0	0	0.0%
CAPITAL EXPENDITURES	34,582	298,605	224,120	63,442	240,529	91,556	-59.1%
NET	(23,360)	(298,605)	(224,120)	(63,442)	(240,529)	(91,556)	59.1%
TRANSFERS IN	212,600	75,937	23,977	23,977	77,252	90,000	275.4%
NET INCOME (DEFICIT)	189,240	(222,668)	(200,143)	(39,465)	(163,277)	(1,556)	99.2%
BALANCE AT BEGINNING OF YEAR	200,761	390,001	298,148	167,334	167,334	4,057	-98.6%
ENCUMBERED		20,464		94,518			
BALANCE AT END OF YEAR	390,001	146,870	98,005	33,351	4,057	2,501	-97.4%

SUMMARY OF RECEIPTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40534	OBWC Grant	11,222						
	RECEIPTS	11,222	0					
42331	Transfer from Wastewater Fund	212,600	75,937	23,977	23,977	77,252	90,000	275.4%
	TRANSFERS	212,600	75,937	23,977	23,977	77,252	90,000	275.4%
	TOTAL REVENUE	223,822	75,937	23,977	23,977	77,252	90,000	

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
830.69112	Biocell Pump Rebuild-Replacement			39,000		39,000		
830.69114	UV System Upgrade							
830.69150	Grit System Rehabilitation							
830.69159	Bar Screens			90,000		90,000		
830.69160	UV Lamp Replacements		16,078	23,120	14,625	23,120	17,690	
830.69167	Discharge Conveyor		69,119		20,464	20,464		
830.69168	Press Room Garage Door		11,106					
830.69169	Primary Sludge Pump Rebuild of 2 Pumps	15,000						
830.69170	RAS Pump Rebuild of 2 Pumps	1,200	15,000					
830.69172	Disc Aeration VFD Replacement		46,000					
830.69173	Replacement of Drying Oven and DO/BOD Meter			12,000	8,945	8,945		
830.69174	Repair Electric Line to Motorized Valve			14,000		14,000		
830.69175	Air Condition replacement for Influent Electrical Bldg			21,000	15,876	20,000		
830.69176	Repair Overhead Garage Door						5,000	
830.69177	Flow Meter for Gravity Belt Thickener						7,000	
830.69178	City Water Pump Station Improvements						6,000	
831.69175	Replacement of Rubber Tire Loader - 2008		80,000					
831.69162	Replacement Truck #2009-49 F250 Super Duty							
831.69163	Replacement of 2004 Backhoe							
831.69171	Trench Guard	11,222						
831.69173	Camera Truck Equipment Upgrades		47,601					
834.69147	Time Clocks							
836.69134	Computer Hardware (MIS)	4,000	532	5,500	3,532	5,500	4,000	
836.69148	Infrastructure Updates	1,719	200	6,500		6,500	3,000	
836.69157	Server Infrastructure Updates	1,441		2,000		2,000	1,200	
836.69158	BSA Community Development Software/Online							
836.69164	City Website Update							
839.61230	Replacement of 800mHz Portable Radios						47,666	
839.69165	Electric Charging Stations							
839.69166	Staff Car at Municipal Building 2007 Honda							
839.69174	Replacement of 2015 Dodge Durango		12,969					
839.69175	Replacement of 2010 Ford Escape SUV \$33,000			11,000		11,000		
	TOTAL EXPENDITURES	34,582	298,605	224,120	63,442	240,529	91,556	-59.1%

SUMMARY OF BALANCES

Fund: Storm Water Operating
Code: 351

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	364	944	1,297	972	1,500	1,563	20.5%
TOTAL EXPENDITURES	31,700	29,984	30,000	2,795	30,000	30,000	0.0%
NET OPERATIONS	(31,336)	(29,039)	(28,703)	(1,822)	(28,500)	(28,437)	0.9%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS IN	0	30,000	30,000	30,000	30,000	30,000	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	(31,336)	961	1,297	28,178	1,500	1,563	20.5%
BALANCE AT BEGINNING OF YEAR	68,317	36,981	28,341	37,942	37,942	39,442	39.2%
ENCUMBERED							
BALANCE AT END OF YEAR	36,981	37,942	29,638	66,119	39,442	41,004	38.4%

SUMMARY OF RECEIPTS

Fund: Storm Water Operating
Code: 351

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40617	Miscellaneous							0.0%
41101	Interest on Investments	364	944	1,297	972	1,500	1,563	20.5%
	RECEIPTS	364	944	1,297	972	1,500	1,563	20.5%
42110	Transfer from General Fund	0	30,000	30,000	30,000	30,000	30,000	0.0%
	TRANSFERS	0	30,000	30,000	30,000	30,000	30,000	0.0%
	TOTAL REVENUE	364	30,944	31,297	30,972	31,500	31,563	0.8%

SUMMARY OF EXPENDITURES

Fund: Storm Water Operating
Department: Service
Code: 351. 861

PROGRAM: Storm Water Operations

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52340	Contracted Services	31,700	29,984	30,000	2,795	30,000	30,000	0.0%
	TOTAL	31,700	29,984	30,000	2,795	30,000	30,000	0.0%

CAPITAL OUTLAY

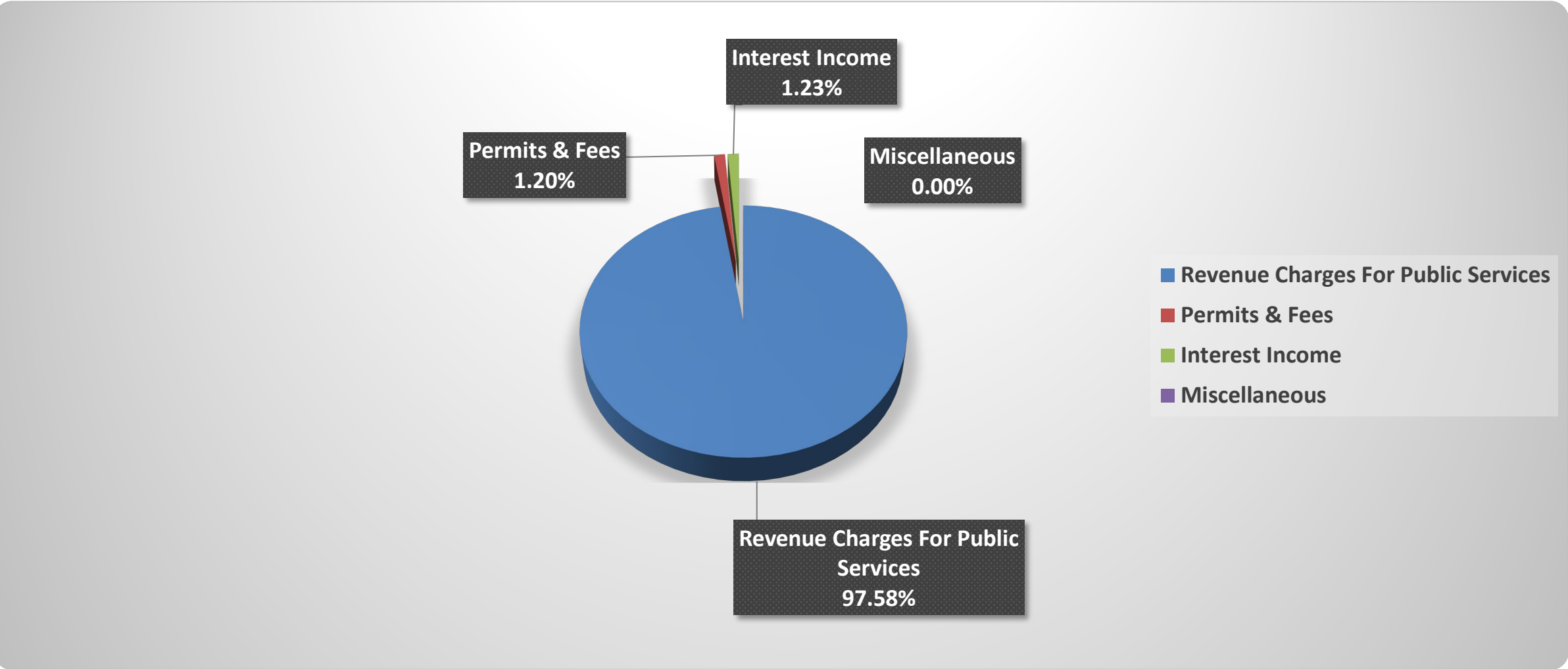
52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES		31,700	29,984	30,000	2,795	30,000	30,000	0.0%

TOTAL SOLID WASTE FUND

Solid Waste Collection & Transfer Station, Solid Waste Administration, Solid Waste Billing, Solid Waste Fund Insurance & Landfill Post-Closure

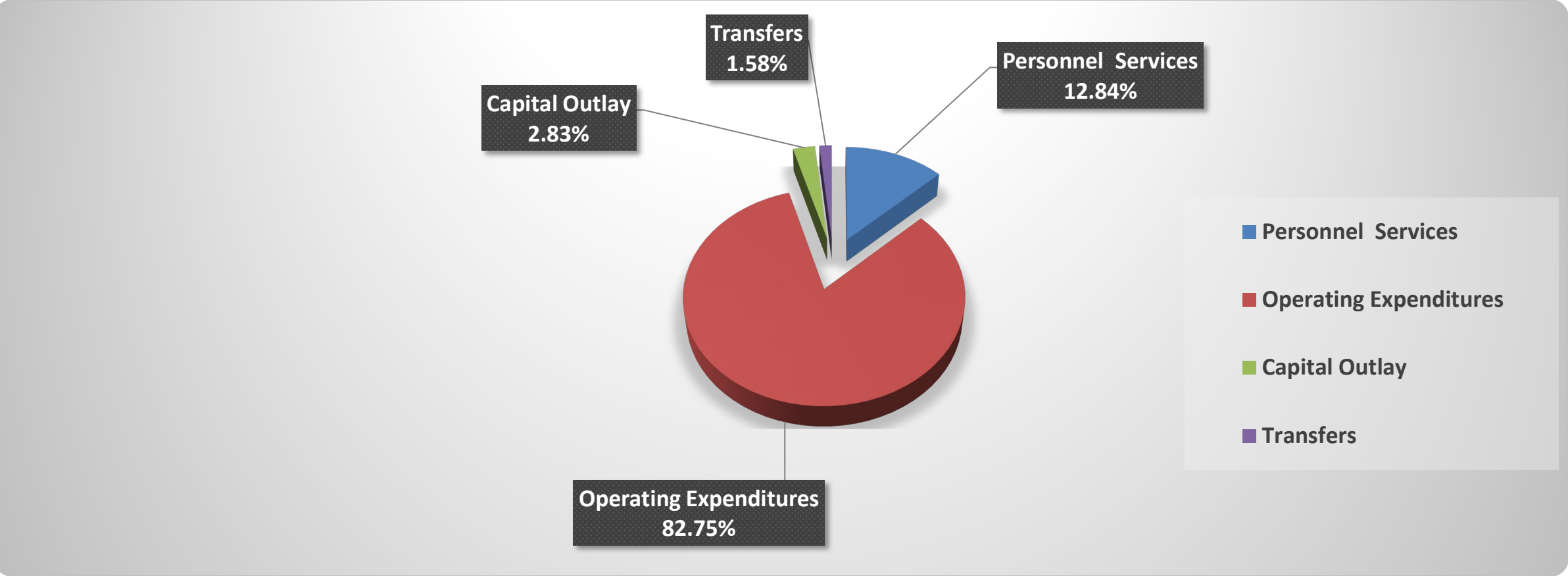
Revenues

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
Revenue Charges For Public Services	1,597,376	1,738,670	1,781,000	899,101	1,821,591	1,824,300	2.4%
Permits & Fees	18,685	20,740	22,400	7,387	20,200	22,400	0.0%
Interest Income	9,508	19,655	21,759	14,375	22,000	22,922	5.3%
Miscellaneous	188	807	0	14,462	14,463	0	0.0%
Transfers						100,000	
Total Revenues	1,625,758	1,779,872	1,825,159	935,324	1,878,254	1,969,622	7.9%
	-	-	-	-	-	-	



Expenditures

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
Personnel Services	221,385	243,711	248,449	129,487	248,817	272,121	9.5%
Operating Expenditures	1,594,301	1,651,784	1,730,473	828,232	1,681,744	1,753,823	1.3%
Capital Outlay	20,252	9,200	60,000	0	0	60,000	0.0%
Transfers	33,851	32,690	31,482	15,741	31,482	33,542	6.5%
Total Expenditures	1,869,789	1,937,385	2,070,404	973,460	1,962,043	2,119,486	2.4%
	-	-	-	-	-	-	
Increase/(Decrease) of Fund Balance	(244,031)	(157,512)	(245,245)	(38,136)	(83,789)	(149,864)	
	-	-	-	(0)	-	-	

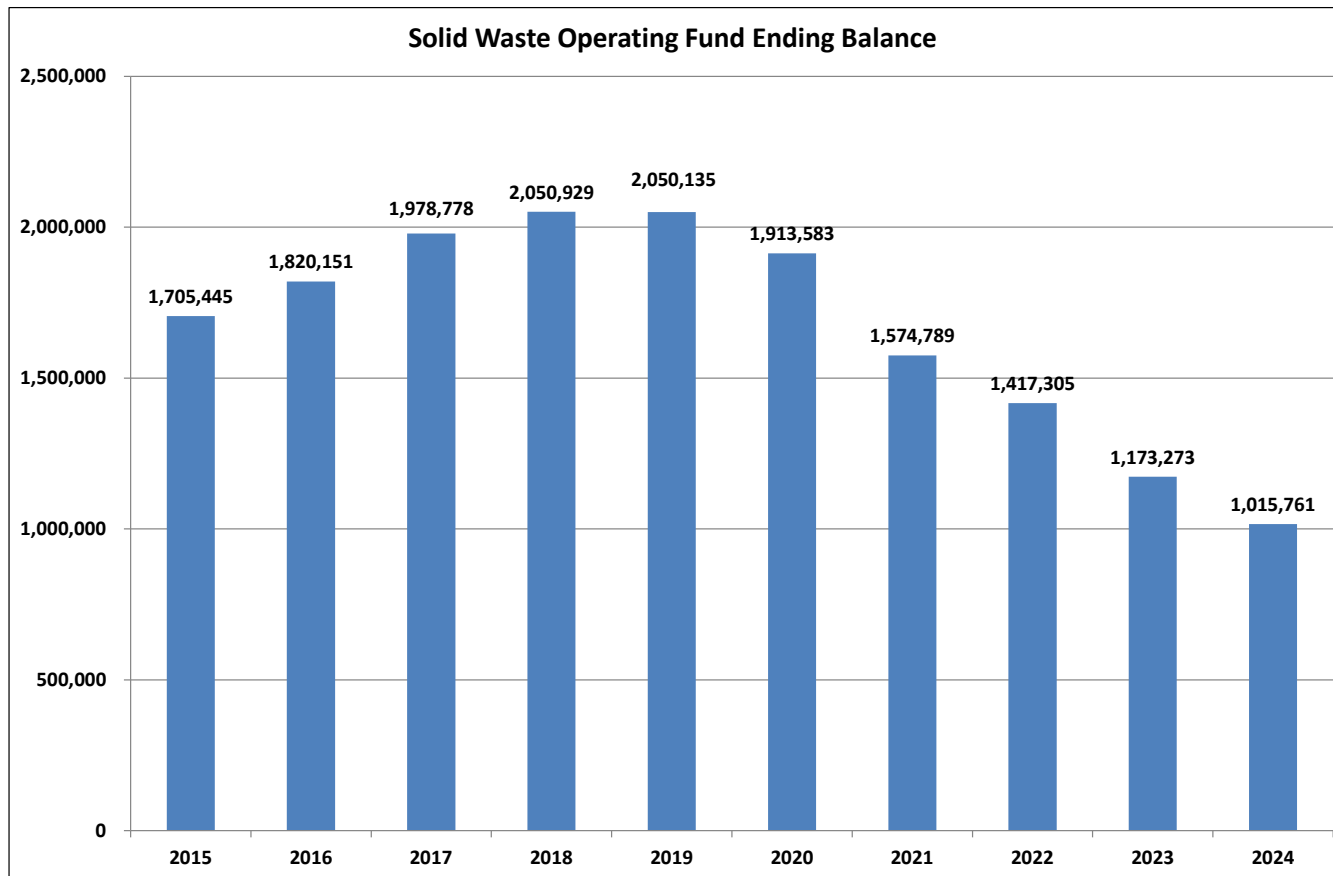


SUMMARY OF BALANCES

Fund: Solid Waste Operating

Code: 341

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS	1,625,758	1,779,872	1,825,159	935,324	1,878,254	1,869,622	2.4%
TOTAL EXPEND. & ENCUMB.	1,815,686	1,895,495	1,988,922	957,719	1,930,561	2,035,944	2.4%
NET OPERATIONS	(189,928)	(115,623)	(163,763)	(22,395)	(52,307)	(166,322)	-1.6%
CAPITAL IMPROVEMENTS	20,252	9,200	50,000	0	0	50,000	0.0%
TRANSFERS IN	0	0	0	0	0	100,000	100.0%
TRANSFERS OUT	33,851	32,690	31,482	15,741	31,482	33,542	6.5%
NET INCOME (DEFICIT)	(244,031)	(157,512)	(245,245)	(38,136)	(83,789)	(149,864)	38.9%
BALANCE AT BEGINNING OF YEAR	1,417,304	1,173,273	1,209,497	1,015,761	1,015,761	931,972	-22.9%
ENCUMBERED		15,652		909,224			
BALANCE AT END OF YEAR	1,173,273	1,000,109	964,252	68,400	931,972	782,108	-18.9%

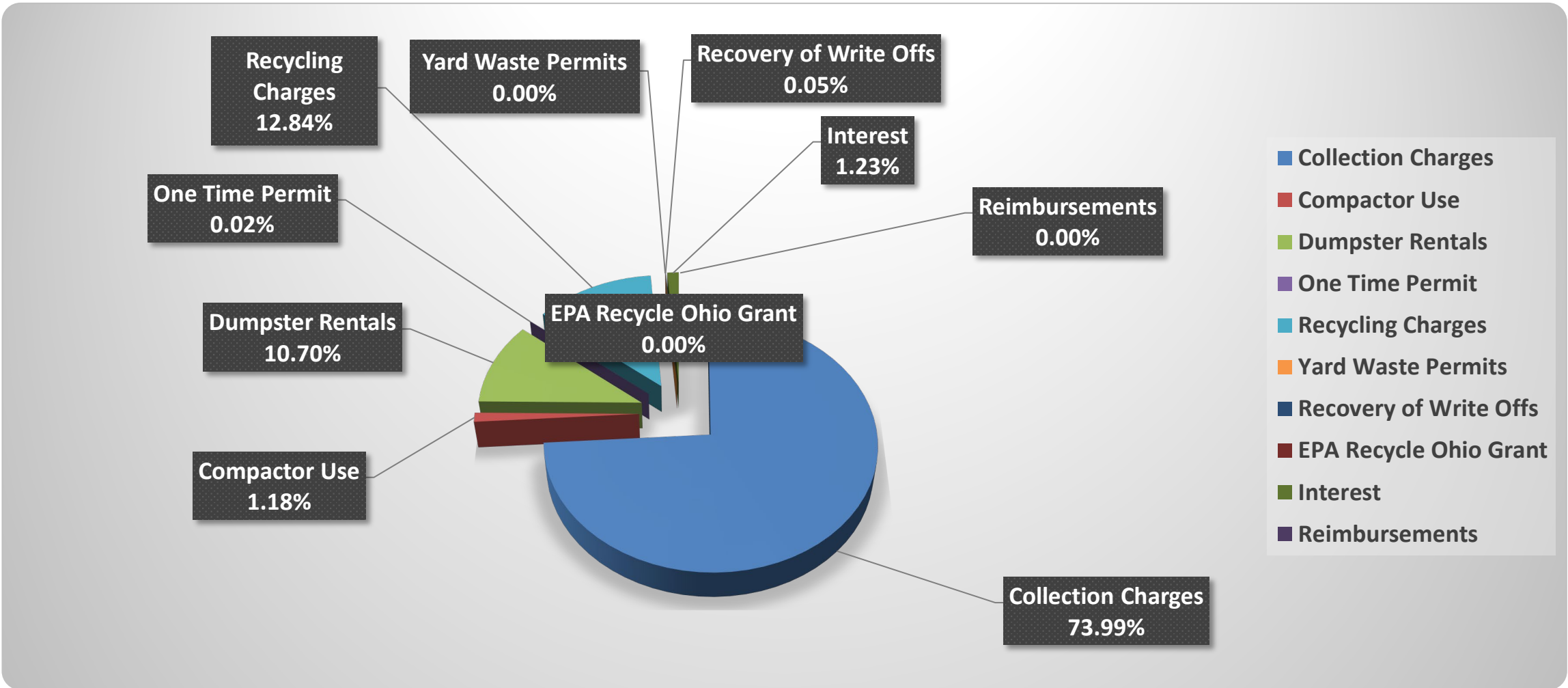


SUMMARY OF RECEIPTS

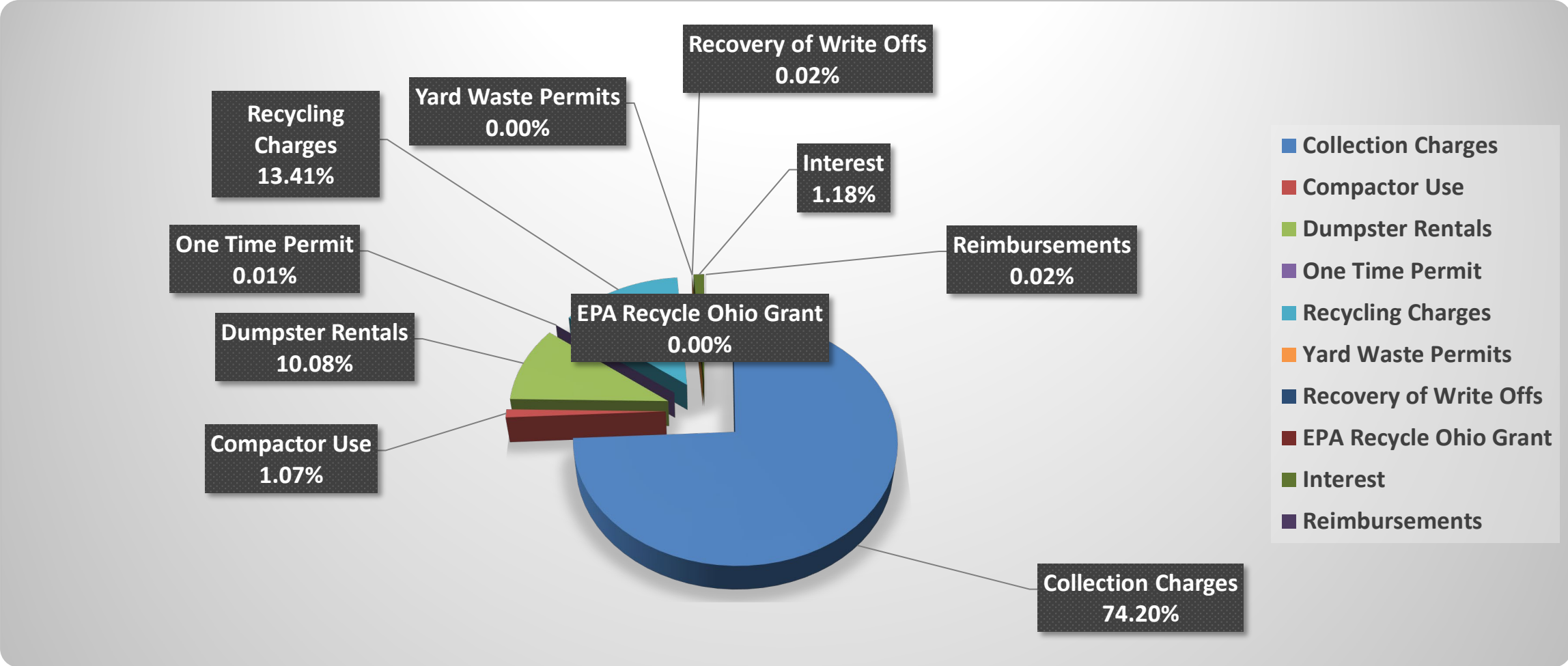
Fund: Solid Waste Operating
Code: 341

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40267	Miscellaneous State Grant							0.0%
40639	Collection Charges	1,176,235	1,307,078	1,350,000	675,538	1,383,300	1,383,300	2.5%
40642	Compactor Use	18,225	20,430	22,000	7,257	20,000	22,000	0.0%
40644	Dumpster Rentals	198,632	188,812	200,000	96,904	188,000	200,000	0.0%
40645	One Time Permit	460	310	400	130	200	400	0.0%
40647	Recycling Charges	221,847	242,108	230,000	126,369	250,000	240,000	4.3%
40648	Yard Waste Permits							0.0%
40649	Recovery of Write Offs	662	673	1,000	291	291	1,000	0.0%
40257	EPA Recycle Ohio Grant				14,068	14,068		
41101	Interest	9,508	19,655	21,759	14,375	22,000	22,922	5.3%
41222	Reimbursements	188	807		395	395		0.0%
	RECEIPTS	1,625,758	1,779,872	1,825,159	935,324	1,878,254	1,869,622	2.4%
	TRANSFERS FROM:							
42353	Landfill Post-Closure Fund						100,000	100.0%
	TRANSFERS	0	0	0	0	0	100,000	100.0%
	TOTAL REVENUE	1,625,758	1,779,872	1,825,159	935,324	1,878,254	1,969,622	7.9%

2025 Budgeted Solid Waste Fund Revenues



2024 Projected Solid Waste Fund Revenues



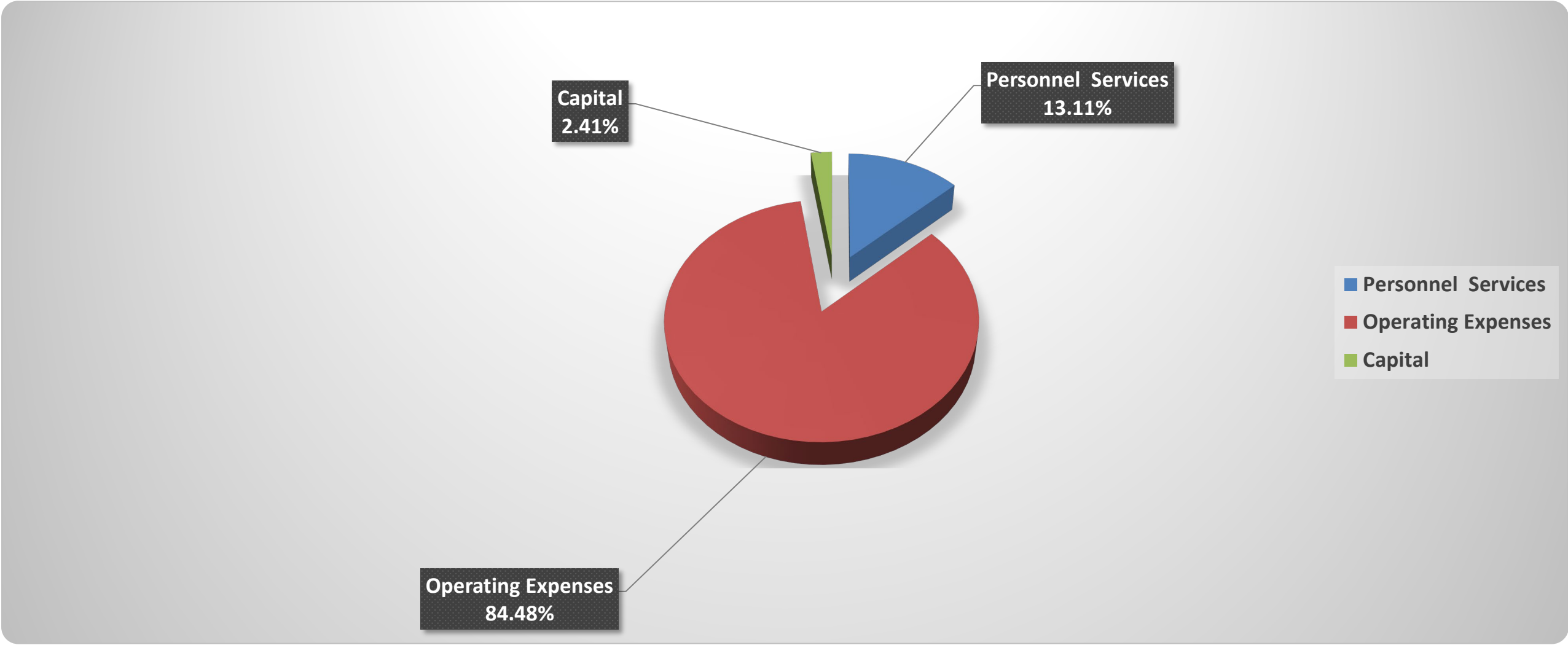
SUMMARY OF EXPENDITURES

Fund: Solid Waste Operating
Code: 341

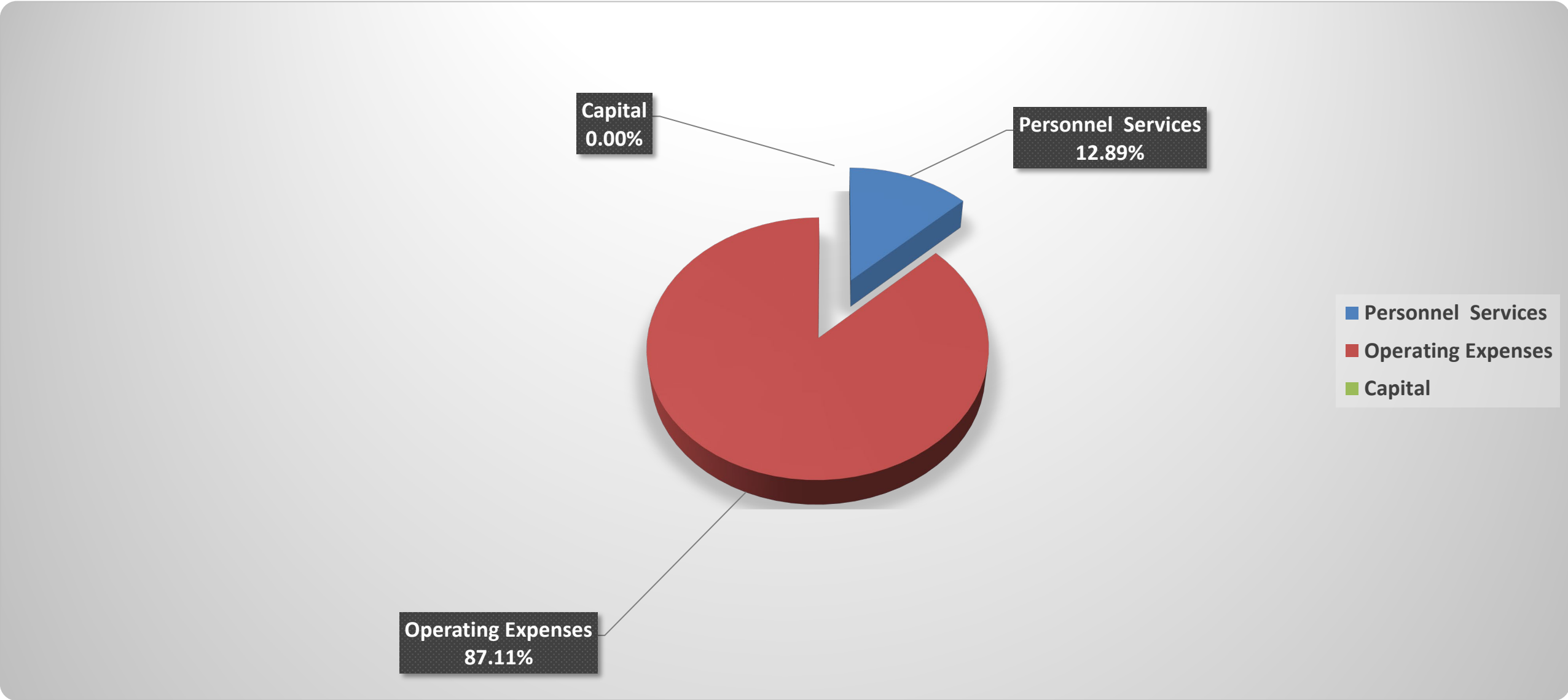
Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
851	Solid Waste Collection & Transfer Station	1,549,911	1,617,212	1,685,360	808,474	1,641,055	1,713,193	1.7%
852	Solid Waste Administration	62,234	66,247	74,538	34,584	70,012	79,047	6.0%
854	Solid Waste Billing	145,209	162,438	154,524	82,217	158,232	168,442	9.0%
855	Solid Waste Fund Insurance	9,200	9,471	9,500	10,262	10,262	10,262	8.0%
856	Post-closure Annual Costs	69,384	49,327	115,000	22,182	51,000	115,000	0.0%
999.53110	Transfer to General Fund	33,851	32,690	31,482	15,741	31,482	33,542	6.5%
	OPERATING COST	1,869,789	1,937,385	2,070,404	973,460	1,962,043	2,119,486	2.4%
	TOTAL EXPENDITURES	1,869,789	1,937,385	2,070,404	973,460	1,962,043	2,119,486	2.4%

Transfer to General Fund includes 20% of New Municipal Building budget - \$33,542

2025 Budgeted Solid Waste Fund Expenditures



2024 Projected Solid Waste Fund Expenditures



Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	41,694	43,686	44,786	23,205	46,400	49,459	10.4%
52111	Overtime	267	1,685	2,760	349	900	3,068	11.2%
52120	Personnel Benefits	13,199	22,311	21,741	12,499	21,741	25,697	18.2%
	TOTAL	55,160	67,682	69,287	36,053	69,041	78,224	12.9%

OPERATING EXPENSES

52310	Uniform	186	184	50	106	200	50	0.0%
52311	Electric Services	301	369	1,049	175	400	1,049	0.0%
52340	Contracted Services	1,339,789	1,381,565	1,416,104	693,312	1,400,000	1,435,000	1.3%
52346	Transfer Station	20,892	24,515	32,275	9,664	21,000	32,275	0.0%
52347	OEPA Landfill Surcharges	38,588	39,324	58,835	18,338	39,000	58,835	0.0%
52348	General Recycling	64,157	74,669	75,435	35,807	73,000	75,435	0.0%
52357	Sidewalk & Trash Bin Cleaning	19,700	16,003	17,100	8,500	17,000	17,100	0.0%
52383	Composting	11,000	12,900	13,925	6,521	13,000	13,925	0.0%
52420	Operating Supplies	139		350		250	350	0.0%
52430	Vehicle Maintenance			350		350	350	0.0%
52470	Fuel			600			600	0.0%
52492	Recycling Ohio Expense				7,814	7,814		
	TOTAL	1,494,751	1,549,530	1,616,073	772,422	1,572,014	1,634,969	1.2%

CAPITAL OUTLAY

64706	Replacement of 1997 Tub Grinder #77							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	1,549,911	1,617,212	1,685,360	808,474	1,641,055	1,713,193	1.7%
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OEPA landfill surcharges have increased due to the State House Bill 66 fee and the Butler County District fee

PERSONNEL

- (1) FT Street Operations Specialist, 25%
- (1) FT Service Worker I, 50%
- (1) FT Service Worker III, 12%

Revenues and Expenditures will change with new contract. Bids open October 3rd.

COMPOSTING Drop-off recycling trial (food scraps)

Fund: Solid Waste Operating
Division: Utility Services
Code: 341.852

DEPARTMENT: Solid Waste Administration

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	43,594	46,061	47,960	24,633	49,000	50,037	4.3%
52111	Overtime	514	472	826		400	858	3.9%
52120	Personnel Benefits	15,069	17,073	15,652	9,239	15,652	18,052	15.3%
	TOTAL	59,177	63,606	64,438	33,871	65,052	68,947	7.0%

OPERATING EXPENSES

52310	Uniform	110		250		100	250	0.0%
52313	Telephone	1,375	1,477	3,550	709	1,400	3,550	0.0%
52330	Training & Travel	175		1,500		750	1,500	0.0%
52331	Professional Service			1,000		500	1,000	0.0%
52340	Contracted Services			300			300	0.0%
52360	Advertising			200			200	0.0%
52370	Printing & Reproduction			200			200	0.0%
52380	Memberships & Subscriptions			400			400	0.0%
52410	Office Supplies			500		500	500	0.0%
52411	Postage	53	64	100	4	10	100	0.0%
52430	Vehicle Maintenance	27		500		500	500	0.0%
52440	Small Tools & Equipment	1,272	1,101	800		800	800	0.0%
52470	Fuel			800		400	800	0.0%
52490	Refunds	45						0.0%
	TOTAL	3,057	2,641	10,100	713	4,960	10,100	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		62,234	66,247	74,538	34,584	70,012	79,047	6.0%
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PERSONNEL

- (1) FT Service Director, 10%
- (1) FT Environmental Specialist, 40%

Fund: Solid Waste Operating
Division: Utility Services
Code: 341.854

DEPARTMENT: Solid Waste Billing

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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PERSONNEL SERVICES

52110	Salaries & Wages	76,012	78,788	81,283	41,564	81,283	86,739	6.7%
52111	Overtime	1,110	1,494	2,494	343	2,494	2,589	3.8%
52120	Personnel Benefits	29,926	32,141	30,947	17,657	30,947	35,622	15.1%
	TOTAL	107,048	112,423	114,724	59,563	114,724	124,950	8.9%

OPERATING EXPENSES

52327	Audit & ACFR Fees	4,921	5,102	4,750	4,854	4,854	4,750	0.0%
52329	Bank & Investment Fees	13,891	14,033	14,000	6,684	14,000	14,000	0.0%
52330	Training & Travel	53	219	840	255	840	840	0.0%
52340	Contracted Services	10,070	10,833	9,808	6,819	13,500	13,500	37.6%
52360	Advertising	13	13	50	7	14	50	0.0%
52364	Cyber Insurance	1,430	1,450	1,502		1,450	1,502	0.0%
52370	Printing & Reproduction	533	396	1,050	187	1,050	1,050	0.0%
52380	Memberships & Subscriptions	241	203	500		500	500	0.0%
52410	Office Supplies	549	592	800	318	800	800	0.0%
52411	Postage	6,461	7,975	6,500	3,529	6,500	6,500	0.0%
	TOTAL	38,161	40,816	39,800	22,654	43,508	43,492	9.3%

CAPITAL OUTLAY

52520	Equipment		9,200					0.0%
	TOTAL	0	9,200	0	0	0	0	0.0%

TOTAL EXPENDITURES	145,209	162,438	154,524	82,217	158,232	168,442	9.0%
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PERSONNEL

- (1) FT Finance Director, 10%
- (1) FT Assistant Finance Director, 30%
- (2) FT Collection Specialist, 30%
- (1) FT Finance Specialist, 10%

OPERATING EXPENSE

Contracted services reflects BS&A software, Creative Cloud licenses, Paylocity software and Balancing Act software
Sensus utility billing software maintenance, outsourced billing, repairs to handheld meter readers, collection agency fees

Bank/Investment fees reflects cost of professional management of investments, and VISA/MC fees

Fund: Solid Waste Operating
Division: Utility Services
Code: 341.855

DEPARTMENT: Solid Waste Fund Insurance

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52350	General Liability							0.0%
52351	Landfill Property Insurance	9,200	9,471	9,500	10,262	10,262	10,262	8.0%
52355	Claims Paid							0.0%
	TOTAL	9,200	9,471	9,500	10,262	10,262	10,262	8.0%
TOTAL EXPENDITURES		9,200	9,471	9,500	10,262	10,262	10,262	8.0%

OPERATING EXPENSES

General Insurance & Liability includes general liability, buildings & contents, public official liability fleet, flood and earthquake insurance

Property insurance represents separate coverage for the \$4M landfill cap

In 2005 the city council determined (based on information provided from finance and service departments) not to renew the pollution liability insurance coverage

Fund: Solid Waste Operating
Division: Utility Services
Code: 341.856

DEPARTMENT: Landfill Post-Closure

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
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OPERATING EXPENSES

52435	Post-Closure Costs	49,132	49,327	55,000	22,182	51,000	55,000	0.0%
CAPITAL OUTLAY								
52521	Groundwater Wells	20,252		50,000			50,000	0.0%
52557	Methan Emissions Reduction			10,000			10,000	
TOTAL EXPENDITURES		69,384	49,327	115,000	22,182	51,000	115,000	0.0%

OPERATING EXPENSES

Biosolids Application, Seed, Straw, Erosion Control		
Contracted and professional services:		
Leachate and groundwater sampling and analysis		36,700
Vegetative landfill cap improvements		10,000
Sedimentation pond and leachate collection channel maintenance		2,300
Other		<u>6,000</u>
Total		55,000

CAPITAL OUTLAY

Groundwater Wells		50,000
Voluntary Closed Landfill Methane Emissions Reduction		<u>10,000</u>
		60,000

SUMMARY OF BALANCES

Fund: Landfill Post - Closure Investment Fund
Code: 353

	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
TOTAL RECEIPTS/TRANSFERS	6,136	22,976	32,000	24,125	32,000	50,000	56.3%
TOTAL EXPENDITURES/TRANSFERS	1,039	1,052	1,200	581	1,200	101,200	8333.3%
NET INCOME (DEFICIT)	5,097	21,924	30,800	23,544	30,800	(51,200)	-266.2%
BALANCE AT BEGINNING OF YEAR	1,217,886	1,222,983	1,221,606	1,244,907	1,244,907	1,275,707	4.4%
ENCUMBERED							
BALANCE AT END OF YEAR	1,222,983	1,244,907	1,252,406	1,268,451	1,275,707	1,224,507	-2.2%

SUMMARY OF RECEIPTS

Fund: Landfill Post - Closure Investment Fund
Code: 353

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
RECEIPTS								
41101	Interest	6,136	22,976	32,000	24,125	32,000	50,000	56.3%
	RECEIPTS	6,136	22,976	32,000	24,125	32,000	50,000	56.3%
42341	Transfer from Refuse Fund							
	TOTAL REVENUE	6,136	22,976	32,000	24,125	32,000	50,000	56.3%

SUMMARY OF EXPENDITURES

Division: Utility Services DEPARTMENT: Landfill Post-Closure
Code: 353.856

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
EXPENDITURES								
52329	Bank & Investment Fees	1,039	1,052	1,200	581	1,200	1,200	0.0%
	TOTAL OPERATING EXP	1,039	1,052	1,200	581	1,200	1,200	0.0%
TRANSFERS								
999.53341	Transfer to Solid Waste Fund						100,000	100.0%
	TOTAL EXPENDITURES	1,039	1,052	1,200	581	1,200	101,200	8333.3%

The Landfill Investment fund is the result of the release in 2000 by the OEPA of the 1995 post-closure trust fund, which was required (by Ohio Law) when the City formally capped the landfill. The fund proceeds will be drawn down as needed to help offset refuse operating costs in order to help keep the refuse billing rates reduced.

**Employee Benefits Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds
Code: 230

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40901	Premiums (from account 52120)	1,759,500	2,197,750	1,805,400	1,146,550	2,299,660	2,306,220	27.7%
40902	Premiums (Cobra)	37,591	9,541					0.0%
40903	Premiums Group Life (from account 52120)	8,691						0.0%
40904	Employee Contribution	235,391	241,892	249,238	128,217	256,434	256,434	2.9%
40905	Flexible Spending Contributions	73,967	73,824	73,500	31,414	62,828	70,000	-4.8%
41101	Interest	3,775	3,976	5,318	6,440	12,878	14,678	176.0%
41222	Reimbursements	472,198	590,675	500,000	361,198	362,098	38,857	-92.2%
TOTAL RECEIPTS		2,591,113	3,117,657	2,633,456	1,673,819	2,993,898	2,686,189	2.0%
TOTAL EXPENDITURES		2,770,530	3,253,853	2,341,872	1,184,795	2,664,687	2,755,615	17.7%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
ADVANCES - IN - General - 43110		5,000	5,000	5,000	5,000	5,000	5,000	0.0%
ADVANCES - OUT - General - 55110		5,000	5,000	5,000		5,000	5,000	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		(179,417)	(136,196)	291,584	494,025	329,211	(69,426)	-123.8%
BALANCE AT BEGINNING OF YEAR		442,601	263,184	492,514	126,988	126,988	456,199	-7.4%
ENCUMBERED								
BALANCE AT END OF YEAR		263,184	126,988	784,098	621,013	456,199	386,773	-50.7%

Revenues

2025 - premium revenue is based on transfer from operating departments of \$1,615 per employee per month

SUMMARY OF EXPENDITURES

Division: Internal Service
Code: 230.900

DEPARTMENT: Medical Insurance

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
52800	Life Insurance Premiums	8,526						0.0%
52801	Medical Insurance Premiums	554,283	616,631	386,324	17,707	17,707		-100.0%
52803	Medical Claims - Employees	530,984	506,853	592,251	12,643	12,643		-100.0%
52804	Dental Claims - Employees	34,152	32,853	44,478	35,769	71,536		-100.0%
52805	Prescription Claims	975,761	1,277,623	324,143	47,584	47,584		-100.0%
52806	Vision Claims - Employees	874	291	2,524	105	105		-100.0%
52807	Medical Claims - Dependents	454,444	578,406	719,332	10,021	21,174		-100.0%
52808	Dental Claims - Dependents	46,359	44,287	58,480	1,667	1,667		-100.0%
52809	Vision Claims - Dependents	397	8,282	2,416				-100.0%
52810	Employee Assistance Program	4,833	5,146	4,748	2,417	4,833		-100.0%
52811	Administrative Fees	100,554	104,647	133,676	1,007,511	2,412,610	2,685,615	1909.0%
52812	Employee MSA Distribution	59,362	78,834	73,500	49,372	62,828	70,000	-4.8%
52814	Employer HSA Contributions					12,000		0.0%
TOTAL EXPENDITURES		2,770,530	3,253,853	2,341,872	1,184,795	2,664,687	2,755,615	17.7%

Internal Service Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds

Code: 370

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40259	Talawanda Reimbursement	17,042	14,807	16,000	6,846	14,000	16,000	0.0%
40284	Fuel Oxford Township	28,216	28,086	28,000	13,650	28,000	28,000	0.0%
40617	Miscellaneous	2,083	37		31	31		
40621	Postage	10,195	12,450	18,000	5,724	12,000	18,000	0.0%
40622	Fuel	206,310	167,729	250,814	82,333	200,000	250,814	0.0%
41101	Interest	471	1,198	1,120	913	1,300	1,370	22.3%
41222	Reimbursements	3,814	2,995	3,000	1,812	2,000	3,000	0.0%
TOTAL RECEIPTS		268,129	227,303	316,934	111,310	257,331	317,184	0.1%
TOTAL EXPENDITURES		261,500	211,409	314,814	126,181	252,250	319,914	1.6%
TRANSFERS IN								
Transfer from General Fund								0.0%
Transfer from Street Fund								0.0%
Transfer from Parking Fund								0.0%
Transfer from Water Fund								0.0%
Transfer from Sewer Fund								0.0%
Transfer from Refuse Fund								0.0%
TOTAL TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
ADVANCES IN		0	0	0	0	0	0	0.0%
ADVANCES OUT		0	0	0	0	0	0	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		6,629	15,894	2,120	(14,871)	5,081	(2,730)	-228.8%
BALANCE AT BEGINNING OF YEAR		50,301	56,929	51,957	72,823	72,823	77,904	49.9%
ENCUMBERED					181,534			
BALANCE AT END OF YEAR		56,929	72,823	54,077	(123,582)	77,904	75,174	39.0%

SUMMARY OF EXPENDITURES

Division: Internal Service

DEPARTMENT:

Internal Chargebacks

Code: 370.510

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
52411	Postage	14,024	16,287	18,000	7,901	16,000	18,000	0.0%
52470	Fuel	247,477	195,122	296,814	118,280	236,250	301,914	1.7%
997.55110	Return Advance to General Fund							0.0%
TOTAL EXPENDITURES		261,500	211,409	314,814	126,181	252,250	319,914	1.6%

**Hotel and Convention Tax Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds

Code: 120

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40203 - 40210	Tax Proceeds	280,299	330,202	292,000	162,173	330,000	330,000	13.0%
TOTAL RECEIPTS		280,299	330,202	292,000	162,173	330,000	330,000	13.0%
TOTAL EXPENDITURES		280,299	330,202	292,000	162,173	330,000	303,680	4.0%
NET OPERATIONS		0	0	0	0	0	26,320	100.0%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	26,320	100.0%
NET INCOME (DEFICIT)		0	0	0	0	0	0	0.0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	0	0.0%
ENCUMBERED								
BALANCE AT END OF YEAR		0	0	0	0	0	0	0.0%

SUMMARY OF EXPENDITURES

Division: Agency DEPARTMENT: Convention & Hotel

Code: 120.311

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
52340	Contractual Services	280,299	330,202	292,000	162,173	330,000	303,680	4.0%
999.53428	Transfer to Ec Dev fund						26,320	100.0%
TOTAL EXPENDITURES		280,299	330,202	292,000	162,173	330,000	330,000	13.0%

This fund is a pass-through Agency fund. We collect a total of 6% hotel tax. It consists, per state law, of a 3% hotel tax and a 3% convention tax. Oxford Ordinance #3098 passed in August 2008 states the city will provide OVB with funding of 94% the 3% convention tax. Ordinance #3492 passed in November 20, 2018 states the City will provide Enjoy Oxford with 100% of the 3% convention tax. Legislation is coming forward to amend Ordinance #3492.

**Board of Building Standards Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds

Code: 414

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
40702	OBBC Commercial Fee	1,711	2,350	6,072	1,513	3,000	3,000	-50.6%
40705	OBBC Residential Fee	428	572	828	206	500	750	-9.4%
TOTAL RECEIPTS		2,139	2,922	6,900	1,719	3,500	3,750	-45.7%
TOTAL EXPENDITURES		2,139	2,922	3,500	1,719	3,500	3,750	7.1%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
ADVANCES IN		0	0	0	0	0	0	0.0%
ADVANCES OUT		0	0	0	0	0	0	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		0	0	3,400	0	0	0	-100.0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	0	0.0%
ENCUMBERED								
BALANCE AT END OF YEAR		0	0	3,400	0	0	0	-100.0%

SUMMARY OF EXPENDITURES

Division: Community Environment

DEPARTMENT: Inspections

Code: 414.320

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
52322	OBBC Commercial Fee	1,711	2,303	2,500	1,513	3,000	3,000	20.0%
52323	OBBC Residential Fee	428	620	1,000	206	500	750	-25.0%
TOTAL EXPENDITURES		2,139	2,922	3,500	1,719	3,500	3,750	7.1%

This fund is a pass-through Agency fund with the OBBC fees being remitted to the State of Ohio