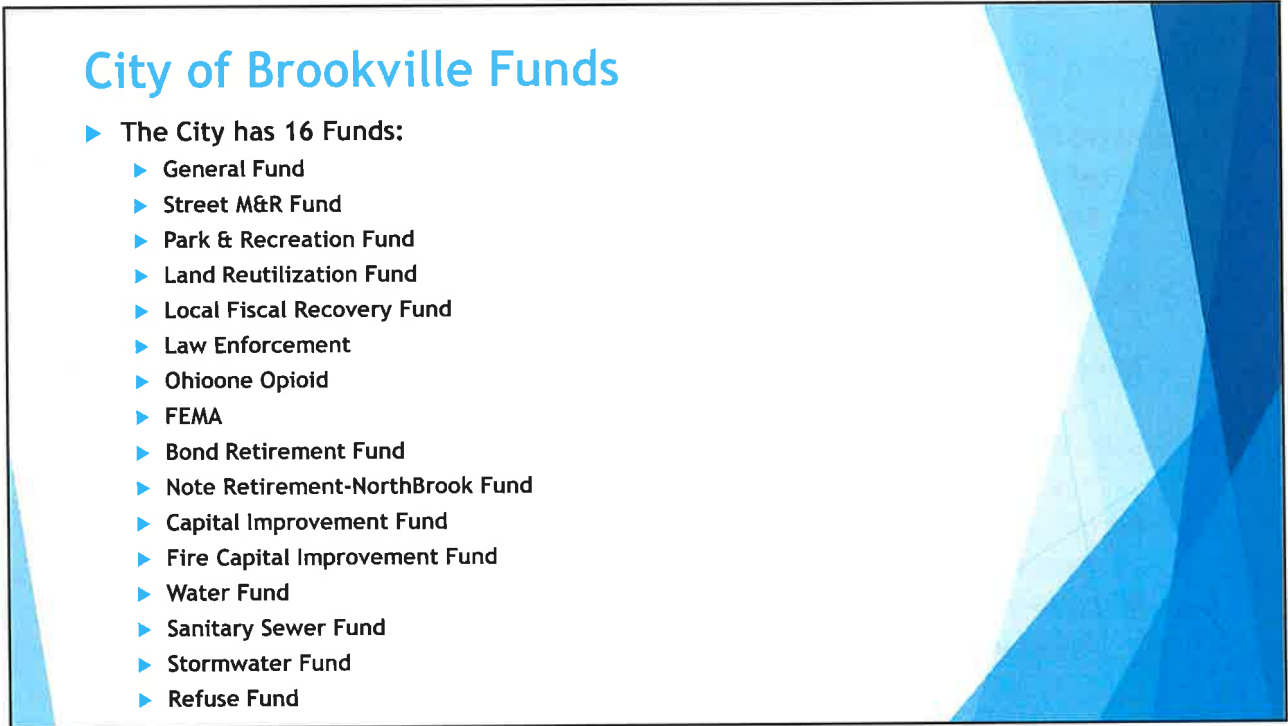




1



2

## General Fund

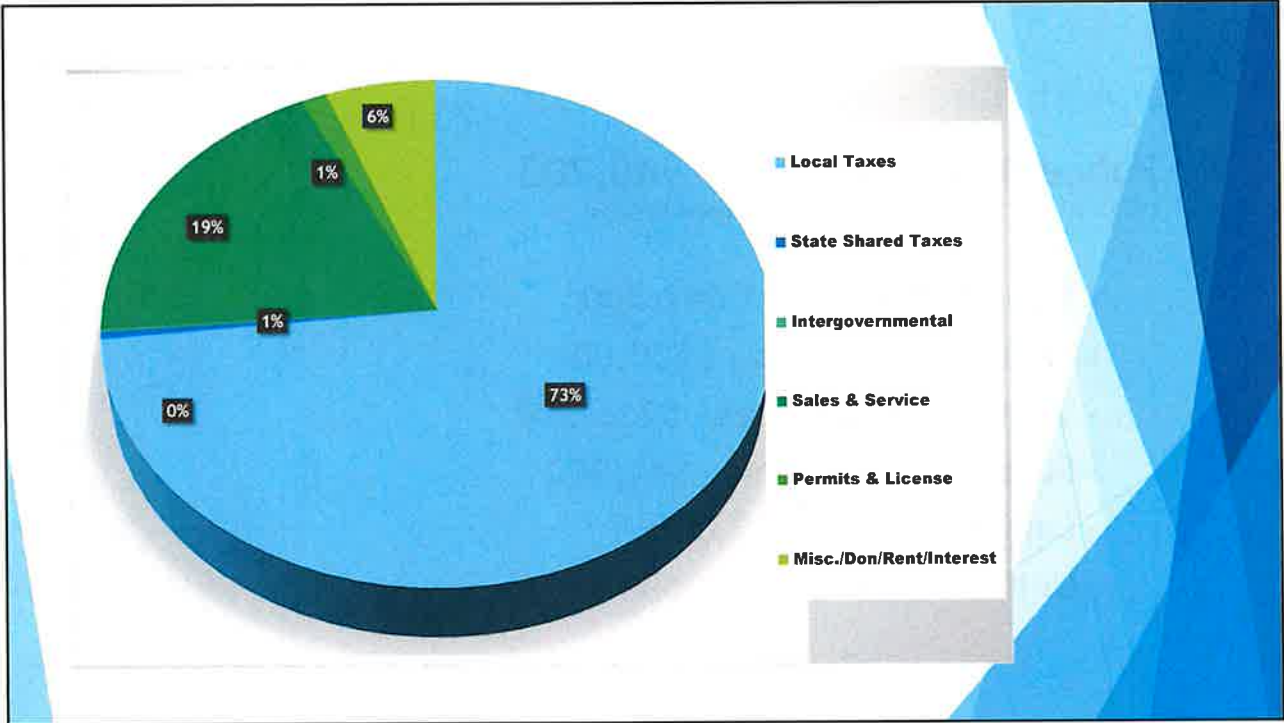
- ▶ The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- ▶ The General Fund is the City's largest Fund.

3

## General Fund Revenues - 2023

- ▶ General Fund Estimated Revenues for 2023 - \$5,210,100
  - ▶ Local Taxes - \$3,812,600
    - ▶ Real Estate Property Tax, City Income Tax, Motel Tax, LGF
      - ▶ City Income Tax - \$3,500,000, or 67% of General Fund Revenue
  - ▶ State Shared Taxes - \$25,400
    - ▶ Real Estate Rollback, Cigarette Tax, Liquor/Beer Permits
  - ▶ Intergovernmental - \$5,000
    - ▶ Fire/EMS Grants
  - ▶ Sales & Service - \$987,000
    - ▶ Fire Protection Contracts, EMS Billing, Misc. Sales & Service
  - ▶ Permits & License - \$71,500
    - ▶ Fines & Forfeits, Zoning Permits, Franchise Fees
  - ▶ Misc.-Donation-Rent-Interest - \$302,100
    - ▶ Sales Equipment, Interest on Investments, Donations, Rent, Advance

4



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### General Fund Expenditures - 2023

- ▶ General Fund Expenditures for 2023
  - ▶ Police Department Operating & Capital
  - ▶ Fire Department Operating
  - ▶ Government & Administrative Department Operating, Capital & Transfers

6

## General Fund - Police Department

### ▶ Police Department - \$1,940,700 ((\$28,700 or 1.50% increase over 2022 Appropriations)

- ▶ Salaries/Wages - \$1,042,500
- ▶ Employee Benefits - \$500,000
- ▶ Contractual Services - \$236,300
- ▶ Supplies & Materials - \$81,900
- ▶ Capital Outlay - \$62,000
- ▶ Uniforms/Travel - \$18,000

7

## General Fund - Fire Department

### ▶ Fire Department - \$1,509,850 ((\$239,785 or 18.88% increase over 2022 Appropriations)

- ▶ Salaries/Wages - \$889,500
- ▶ Employee Benefits - \$164,000
- ▶ Contractual Services - \$322,850
- ▶ Supplies & Materials - \$118,000
- ▶ Uniforms/Travel - \$15,500

8

### General Fund - Government & Administration

- ▶ **Government & Administration - \$2,580,350**  
(\$31,695 or 1.24% increase over 2022 Appropriations)
  - ▶ Salaries/Wages - \$470,500
  - ▶ Employee Benefits - \$125,500
  - ▶ Contractual Services - \$742,150
  - ▶ Supplies & Materials - \$29,500
  - ▶ Capital Outlay - \$45,000
  - ▶ **Transfers - \$1,161,200**
  - ▶ Uniforms/Travel - \$1,500
  - ▶ Contingency - \$5,000

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### General Fund Projected Carryover

▶ <b>GENERAL FUND</b>	
▶ Estimated Carryover or Reserve from 2022	\$ 1,400,000.00
▶ Estimated Revenues - 2023	\$ 5,210,100.00
▶ Estimated Expenses - 2023	<b>\$ 6,030,900.00</b>
▶ Estimated Carryover for 2024	<u>\$ 579,200.00</u>

10

Service Department Expenditures	
▶ Service Department Expenditures	
▶ Street M & R Fund	\$ 1,697,799.00
▶ Park Fund	\$ 321,260.00
▶ Water Fund	\$ 1,475,592.00
▶ Sewer Fund	\$ 817,180.00
▶ Stormwater Fund	\$ 232,404.00
▶ Refuse Fund	\$ 380.00
TOTAL	\$ 4,544,615.00

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Street M&R Revenues - 2023	
▶ Street M&R Fund Estimated Revenues for 2023 - \$1,687,354	
▶ State Shared Taxes - \$448,500	
▶ Motor Vehicle Tax, Gasoline Tax, Highway Distribution Fund	
▶ Assessments - \$8,000	
▶ Grass Mowing, Sidewalk/Curb Assessments	
▶ OPWC Grant / Loan - \$599,254	
▶ Sales & Service - \$76,500	
▶ Service Center Reimbursement, Misc. Sales & Service	
▶ Miscellaneous & Interest - \$5,100	
▶ Equipment Sales, Interest	
▶ Transfer-in from General Fund - \$550,000 (32.6% of Estimated Revenue)	

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### Street M&R Expenditures

▶ **Street M&R Fund Expenditures for 2023- \$1,697,799**  
(\$272,449 or 19.11% increase over 2022 Appropriations)

- ▶ **Salaries/Wages - \$415,000**
- ▶ **Employee Benefits - \$175,400**
- ▶ **Contractual Services - \$143,000**
- ▶ **Supplies & Materials - \$150,020**
- ▶ **Capital Outlay - \$677,254**
  - ▶ Pickup/Lift Truck, Hay Ave Phase II, Bobcat, Gator
- ▶ **Uniforms/Travel - \$4,000**
- ▶ **Debt Service - \$133,125**
  - ▶ Market Street Extension-SIB Loan, Hay Ave Phase I

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### Street M&R Projected Carryover

▶ **STREET M&R FUND**

▶ Estimated Carryover or Reserve from 2022	\$ 50,000.00
▶ Estimated Revenues - 2023	\$ 1,687,354.00
▶ Estimated Expenses - 2023	<b>\$ 1,697,799.00</b>
▶ Estimated Carryover for 2024	<b>\$ 39,555.00</b>

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### Park & Recreation Revenues - 2023

- ▶ **Park & Rec. Fund Estimated Revenues for 2023 - \$241,900**
  - ▶ Sales & Service - \$15,000
  - ▶ Ball Diamond - \$21,800
    - ▶ Concession Stand Proceeds, League Fees, Ball Diamond Lights
  - ▶ Miscellaneous, Donation & Rent - \$55,100
    - ▶ Equipment Sales, Donations, Building Rentals
  - ▶ Transfer-in from General Fund - \$150,000 (62.01% of Estimated Revenue)

15

### Park & Recreation Expenditures

- ▶ **Park & Rec. Fund Expenditures for 2023 - \$321,260**  
(\$79,800 or 33.05% increase from 2022 Appropriations)
  - ▶ Salaries/Wages - \$78,500
  - ▶ Employee Benefits - \$33,100
  - ▶ Contractual Services - \$102,650
  - ▶ Supplies & Materials - \$35,100
  - ▶ Capital Outlay - \$70,000
    - ▶ Paving, Gator, Bobcat
  - ▶ Uniforms/Travel - \$1,910

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Park & Recreation Projected Carryover	
▶ <u>PARK &amp; REC. FUND</u>	
▶ Estimated Carryover or Reserve from 2022	\$ 160,000.00
▶ Estimated Revenues - 2023	\$ 241,900.00
▶ Estimated Expenses - 2023	<u>\$ 321,260.00</u>
▶ Estimated Carryover for 2024	\$ 80,640.00

17

Land Reutilization Revenues & Expenditures	
▶ Land Reutilization Fund Estimated Revenues for 2023 - \$0	
▶ Land Reutilization Fund Expenditures for 2023 - \$0	
▶ <u>LAND REUTILIZATION FUND</u>	
▶ Estimated Carryover or Reserve from 2022	\$ 39,267.00
▶ Estimated Revenues - 2023	\$ -
▶ Estimated Expenses - 2023	<u>\$ -</u>
▶ Estimated Carryover for 2024	\$ 39,267.00

18

### Ohioone Opioid Revenues & Expenditures

- ▶ Ohioone Opioid Fund Estimated Revenues for 2023 - \$1,789.09
- ▶ Ohioone Opioid Fund Expenditures for 2023 - \$0
- ▶ OHIOONE OPIOID FUND
  - ▶ Estimated Carryover or Reserve from 2022 \$ 1,872.37
  - ▶ Estimated Revenues - 2023 \$ 1,789.09
  - ▶ Estimated Expenses - 2023 \$ -
  - ▶ Estimated Carryover for 2024 \$ 3,661.46

19

### Law Enforcement Revenues & Expenditures

- ▶ Law Enforcement Fund Estimated Revenues for 2023 - \$1,100
  - ▶ Donations, DUI & RIF
- ▶ Law Enforcement Fund Expenditures for 2023 - \$1,100
- ▶ LAW ENFORCEMENT FUND
  - ▶ Estimated Carryover or Reserve from 2022 \$ 5,500.00
  - ▶ Estimated Revenues - 2023 \$ 1,100.00
  - ▶ Estimated Expenses - 2023 \$ 1,100.00
  - ▶ Estimated Carryover for 2024 \$ 5,500.00

20

### Local Fiscal Recovery Fund

- ▶ Local Fiscal Recovery Fund Estimated Revenues for 2023 - \$0
- ▶ Local Fiscal Recovery Fund Expenditures for 2023 - \$411,716
  - ▶ Main St Waterline, WWTP Electrical Panel Upgrade
- ▶ LOCAL FISCAL RECOVERY FUND
  - ▶ Estimated Carryover or Reserve from 2022 \$ 574,114.17
  - ▶ Estimated Revenues - 2023 \$ -
  - ▶ Estimated Expenses - 2023 \$ 411,716.00
  - ▶ Estimated Carryover for 2024 \$ 162,398.17

21

### FEMA Revenues & Expenditures

- ▶ FEMA Fund Estimated Revenues for 2023 - \$180,761.90
  - ▶ SCBA Grant
- ▶ FEMA Fund Expenditures for 2023 - \$180,761.90
- ▶ FEMA FUND
  - ▶ Estimated Carryover or Reserve from 2022 \$ -
  - ▶ Estimated Revenues - 2023 \$ 180,761.90
  - ▶ Estimated Expenses - 2023 \$ 180,761.90
  - ▶ Estimated Carryover for 2024 \$ -

22

### Bond Retirement Revenues & Expenditures

- ▶ Bond Retirement Fund Estimated Revenues for 2023 - \$371,200
  - ▶ Transfer-in from General Fund
- ▶ Bond Retirement Fund Expenditures for 2023 - \$371,800
- ▶ BOND RETIREMENT FUND
  - ▶ Estimated Carryover or Reserve from 2022\$ 693.00
  - ▶ Estimated Revenues - 2023\$ 371,200.00
  - ▶ Estimated Expenses - 2023\$ 371,800.00
  - ▶ Estimated Carryover for 2024\$ 93.00

23

### Note Retirement Revenues & Expenditures

- ▶ Note Retirement Fund Estimated Revenues for 2023 - \$90,000
  - ▶ Transfer-in from General Fund
- ▶ Note Retirement Fund Expenditures for 2023 - \$90,542
- ▶ NOTE RETIREMENT-NORTHBROOK FUND
  - ▶ Estimated Carryover or Reserve from 2022\$ 944.00
  - ▶ Estimated Revenues - 2023\$ 90,000.00
  - ▶ Estimated Expenses - 2023\$ 90,542.00
  - ▶ Estimated Carryover for 2024\$ 402.00

24

## Capital Improvement Revenues - 2023

- ▶ **Capital Improvement Fund Estimated Revenues for 2023 - \$358,828**
  - ▶ Grant Funds - \$129,328
    - ▶ County Perm. Tax, Solid Waste Recycling Grant
  - ▶ Assessments - \$7,000
    - ▶ Sidewalk & Curb Assessments
  - ▶ Miscellaneous - \$0
  - ▶ Sale of Land, Donation, Rent - \$222,500
  - ▶ Transfer-in from General Fund - \$0

25

## Capital Improvement Expenditures

- ▶ **Capital Improvement Fund Expenditures for 2023 - \$354,328**  
 (\$185,672 or 34.38% decrease from 2022 Appropriations)
  - ▶ Capital Outlay - \$154,328
    - ▶ Co. Perm Tax St. Proj. & Capital needs that may arise
  - ▶ Advance Out - \$200,000
    - ▶ Pay back 2020 Advance for sale of land

26

Capital Improvement Projected Carryover	
▶ <u>CAPITAL IMPROVEMENT FUND</u>	
▶ Estimated Carryover or Reserve from 2022	\$ 165,000.00
▶ Estimated Revenues - 2023	\$ 358,828.00
▶ Estimated Expenses - 2023	<u>\$ 354,328.00</u>
▶ Estimated Carryover for 2024	\$ 169,500.00

27

Fire Capital Improvement Revenues - 2023	
▶ Fire Capital Improvement Fund Estimated Revenues for 2023 - \$461,261.90	
▶ Grant Funds - \$0	
▶ Sales & Service - \$279,000	
▶ Fire Protection Contracts, EMS Billing	
▶ Miscellaneous, Donation, Interest - \$182,261.90	
▶ Donations, Transfer In from FEMA fund	

28

## Fire Capital Improvement Expenditures

- ▶ **Fire Capital Improvement Fund Expenditures for 2023 - \$365,520**  
(\$218,520 or 148.65% increase over 2022 Appropriations)
  - ▶ Lease Payments (Medic) - \$51,720
  - ▶ Capital Outlay - \$313,800
    - ▶ Personal Protective Gear, Floor Scrubber, Training Center Improvements, SCBA FEMA Grant purchase

29

## Fire Capital Improvement Projected Carryover

▶ <u>FIRE CAPITAL IMPROVEMENT FUND</u>	
▶ Estimated Carryover or Reserve from 2022	\$ 245,000.00
▶ Estimated Revenues - 2023	\$ 461,261.90
▶ Estimated Expenses - 2023	<u>\$ 365,520.00</u>
▶ Estimated Carryover for 2024	\$ 340,741.90

30



### Water Revenues - 2023

- ▶ **Water Fund Estimated Revenues for 2023 - \$1,572,327**
  - ▶ Assessments - \$5,000
  - ▶ Intergovernmental - \$175,827
  - ▶ Sales & Service - \$1,389,500
  - ▶ Miscellaneous, Donation, Interest - \$0
  - ▶ Utility Payment Overages - \$2,000
  - ▶ Transfer from General Fund - \$0

31

### Water Expenditures

- ▶ **Water Fund Expenditures for 2023 - \$1,475,592**  
(\$64,628 or 4.20% decrease over 2022 Appropriations)
  - ▶ Salaries/Wages - \$167,000
  - ▶ Employee Benefits - \$73,500
  - ▶ Contractual Services - \$900,000
  - ▶ Supplies & Materials - \$12,100
  - ▶ Capital Outlay - \$216,327
    - ▶ Lift Truck/Bobcat
    - ▶ OPWC Projects - Hay, Phase II
  - ▶ Uniforms/Travel - \$1,800
  - ▶ Debt Service - \$104,865
    - ▶ Maple & Arlington Waterline, New Water Tower, Market St. SIB Loan, Hay Ave Phase I, Walnut St

32

### Water Projected Carryover

▶ **WATER FUND**

▶ Estimated Carryover or Reserve from 2022	\$ 1,045,000.00
▶ Estimated Revenues - 2023	\$ 1,572,327.00
▶ Estimated Expenses - 2023	<b>\$ 1,475,592.00</b>
▶ Estimated Carryover for 2024	<hr/> \$ 1,141,735.00

33

### Sanitary Sewer Revenues - 2023

- ▶ **Sewer Fund Estimated Revenues for 2023- \$665,000**
- ▶ Assessments - \$3,000
  - ▶ Sales & Service - \$662,000
  - ▶ Transfer from General Fund - \$0

34

## Sewer Expenditures

▶ **Sewer Fund Expenditures for 2023 - \$817,180**  
(\$349,020 or 29.93% decrease over 2022 Appropriations)

- ▶ Salaries/Wages - \$197,000
- ▶ Employee Benefits - \$85,600
- ▶ Contractual Services - \$260,700
- ▶ Supplies & Materials - \$30,700
- ▶ Capital Outlay - \$125,000
  - ▶ Lift Truck
  - ▶ Bobcat
  - ▶ Any Capital needs that arise
- ▶ Uniforms/Travel - \$1,800
- ▶ Debt Service - \$116,380
  - ▶ WWTP Improvements Phase I & II, Market St. SIB Loan

35

## Sewer Projected Carryover

▶ **SEWER FUND**

▶ Estimated Carryover or Reserve from 2022	\$ 400,000.00
▶ Estimated Revenues - 2023	\$ 665,000.00
▶ Estimated Expenses - 2023	<b>\$ 817,180.00</b>
▶ Estimated Carryover for 2024	<hr/> \$ 247,820.00

36

# Stormwater Revenues - 2023

- ▶ **Stormwater Fund Estimated Revenues for 2023 - \$270,254**
  - ▶ Assessments - \$500
  - ▶ OPWC Grant - \$34,814
  - ▶ OPWC Loan - \$104,440
  - ▶ Sales & Service - \$130,500
  - ▶ Transfer from General Fund - \$0

37

# Stormwater Expenditures

- ▶ **Stormwater Fund Expenditures for 2023 - \$232,404**  
(\$28,796 or 11.02% decrease over 2022 Appropriations)
  - ▶ Salaries/Wages - \$19,000
  - ▶ Employee Benefits - \$11,600
  - ▶ Uniforms - \$500
  - ▶ Contractual Services - \$46,850
  - ▶ Supplies & Materials - \$3,000
  - ▶ Capital Improvements - \$147,254
    - ▶ Bobcat
    - ▶ Lift Truck
    - ▶ Hay Ave, Phase II

38

## Stormwater Projected Carryover

- ▶ **STORMWATER FUND**
  - ▶ Estimated Carryover or Reserve from 2022\$ 89,000.00
  - ▶ Estimated Revenues - 2023\$ 270,254.00
  - ▶ Estimated Expenses - 2023\$ **232,404.00**
  - ▶ Estimated Carryover for 2024\$ 126,850.00

39

## Refuse Revenues - 2023

- ▶ **Refuse Fund Estimated Revenues for 2023 - \$620,865**
  - ▶ Assessments - \$3,500
  - ▶ Sales & Service - \$617,365
  - ▶ Transfer from General Fund - \$0

40

## Refuse Expenditures

▶ **Refuse Fund Expenditures for 2023 - \$570,380**  
(\$102,530 or 21.92% increase from 2022 Appropriations)

- ▶ **Salaries/Wages - \$37,360**
- ▶ **Employee Benefits - \$16,620**
- ▶ **Contractual Services - \$514,400**
- ▶ **Supplies & Materials - \$2,000**

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## Refuse Projected Carryover

▶ **REFUSE FUND**

▶ Estimated Carryover or Reserve from 2022	\$	220,000.00
▶ Estimated Revenues - 2023	\$	620,865.00
▶ Estimated Expenses - 2023	\$	<b>570,380.00</b>
▶ Estimated Carryover for 2024	\$	270,485.00

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2023 Budget Totals	2022 Budget Totals
<div>▶ 2023 Total Budget - \$12,921,283 (+2.65%)</div> <div>▶ 2023 Payroll - \$3,316,360 (+7.99%)</div> <div>▶ 2023 Benefits - \$1,174,320 (+5.01%)</div> <div>▶ 2023 Payroll/Benefits - \$4,490,680 (+7.19%) Payroll &amp; Benefits - 34.75% of 2023 Budget</div> <div>▶ 2023 Capital Projects/Equip. - \$2,274,399</div> <div>▶ 2023 Transfers - \$1,161,200 (+3.93%)</div>	<div>▶ 2022 Total Budget - \$12,587,768 (+17.56%)</div> <div>▶ 2022 Payroll - \$3,071,000 (+3.61%)</div> <div>▶ 2022 Benefits - \$1,118,300 (+.00004%)</div> <div>▶ 2022 Payroll/Benefits - \$4,189,300 (+2.64%) Payroll &amp; Benefits - 33.28% of 2022 Budget</div> <div>▶ 2022 Capital Projects/Equip. - \$2,499,178</div> <div>▶ 2022 Transfers - \$1,117,255 (+2.58%)</div>

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2022 Revenues			
	Original 2022	Revised 2022 (Through 12/1/2022)	Variance
General Fund	\$ 4,358,050	\$ 4,423,050	\$ 65,000
Street M&R Fund	\$ 1,417,600	\$ 1,451,600	\$ 34,000
Park & Rec Fund	\$ 243,600	\$ 292,600	\$ 49,000
Land & Reutilization Fund	\$ -	\$ -	\$ -
Local Fiscal Recovery Fund	\$ 307,654	\$ 310,111	\$ 2,457
Law Enforcement Fund	\$ 5,600	\$ 20,600	\$ 15,000
Ohioone Opioid Fund	\$ -	\$ 1,873	\$ 1,873
FEMA Fund	\$ -	\$ -	\$ -
Bond Retirement Fund	\$ 368,000	\$ 368,000	\$ -
Note Retirement Fund	\$ 74,255	\$ 74,255	\$ -
Capital Improvement Fund	\$ 523,500	\$ 523,500	\$ -
Fire Capital Improvement Fund	\$ 198,500	\$ 213,500	\$ 15,000
Water Fund	\$ 1,644,245	\$ 1,689,245	\$ 45,000
Sanitary Sewer Fund	\$ 687,500	\$ 722,500	\$ 35,000
Stormwater Fund	\$ 296,500	\$ 296,500	\$ -
Refuse Fund	\$ 463,500	\$ 463,500	\$ -
	\$ 10,588,504	\$ 10,850,834	\$ 262,330

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2022 Expenditures			
	Original 2022	Revised 2022 (Through 12/1/2022)	Variance
General Fund	\$ 5,730,720	\$ 5,810,681	\$ 79,961
Street M&R Fund	\$ 1,425,350	\$ 1,435,488	\$ 10,138
Park & Rec Fund	\$ 241,460	\$ 273,648	\$ 32,188
Land & Reutilization Fund	\$ -	\$ -	\$ -
Local Fiscal Recovery Fund	\$ 615,308	\$ 615,308	\$ -
Law Enforcement Fund	\$ 5,600	\$ 22,100	\$ 16,500
Ohioone Opioid Fund	\$ -	\$ -	\$ -
FEMA Fund	\$ -	\$ -	\$ -
Bond Retirement Fund	\$ 372,600	\$ 372,600	\$ -
Note Retirement Fund	\$ 74,260	\$ 91,240	\$ 16,980
Capital Improvement Fund	\$ 540,000	\$ 540,000	\$ -
Fire Capital Improvement Fund	\$ 147,000	\$ 147,000	\$ -
Water Fund	\$ 1,540,220	\$ 1,636,710	\$ 96,490
Sanitary Sewer Fund	\$ 1,166,200	\$ 1,194,811	\$ 28,611
Stormwater Fund	\$ 261,200	\$ 266,171	\$ 4,971
Refuse Fund	\$ 467,850	\$ 467,970	\$ 120
	\$ 12,587,768	\$ 12,873,726	\$ 285,958