Finance Committee Meeting
Tuesday, November 16, 2021 - 5:00 PM
AGENDA

1. Call to Order
2. Action on Minutes
    a. October 19, 2021
    b. November 1, 2021 Special
3. Director Reports to Council
    a. Reports
4. Asset Value Quotes Decision
5. Budget 2022 Review / Update based on outstanding questions
6. Other Business
7. Adjourn

2021 Committee Goals

1. Multi-year CIP Plan; Manager to provide quarterly
2. Get Budget Stabilization Fund back to $500,000
3. Keep water sewer & rate increase to less than five percent
4. Meet annual budget deadlines

Finance Committee
Tuesday, October 19, 2021 - 5:00 PM
MINUTES

1. Call to Order

   Committee Chair Benjamin Lee called the Finance Committee meeting for October 19, 2021 to order at 5:04 pm

   Members Present - Ben Lee, Mayor Chip Dutcher, Cheryl Robertson
   Absent - None

   Staff present - Jim Lenner, Jack Liggett, Dana Steffan, Bailey Klimchak, Chief Haroon, Teresa Monroe.

   Public present - Lewie Main

2. Action on Minutes

   a. September 21, 2021

ACTION:	Cheryl Robertson moved to Approve; Chip Dutcher seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None

Passed 3 - 0

3. Finance Director Reports

   Reports sent with packet; nothing notable to call out.

   a. Director Reports

   b. Bank to Book

4. Part-time employee consideration for Street Department

   Discussion on a potential part-time street employee. The employee being considered would be capable of handling light duty truck maintenance and be a back up for street

2021 Committee Goals

1. Multi-year CIP Plan; Manager to provide quarterly
2. Get Budget Stabilization Fund back to $500,000
3. Keep water sewer & rate increase to less than five percent
4. Meet annual budget deadlines

plowing, is interested in 20-30 hours per week. Jack Liggett said he believes the village would save up to fifty percent on costs for sending vehicles out for maintenance. Wage to start would be $18.00; annual salary $28,000 - $30,000 depending on hours, Mr. Lee said that is about what is collected in the Permissive Motor Vehicle Fund. Start date would be after December 4th. Mr. Liggett added that two street department employees have resigned; the search for replacements is in process.

ACTION:	Benjamin Lee moved to bring on the part-time street department employee, to be paid out of Permissive Motor Vehicle Funds; Cheryl Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None

Passed 3 - 0

5. Bed Tax Consideration

Ben Lee said the County has their bed tax that defines hotels for bed tax as five units or more but they don't have any definition for anything four units and under. Mr. Lee said we are able to define our own and enact a tax of similar nature. He added that Planning and Zoning has defined Hotel and Motel, and Transient Accommodations, which defines four units and under, they were made conditional in the commercial district, and prohibits them in residential; ordinances on council agenda tonight. Mr. Lee proposed using Upper Arlington's codified ordinance on Bed Tax and making it specific to Johnstown to enact the bed tax which has now been defined. With the county tax, anything five units and over would have a local tax and a county tax; anything four units and under would only have the local tax. Ms. Robertson noted that only the guests would pay the additional tax, not the owner or company itself. Discussion on how the ordinance could define how money received would be divided out.

ACTION:	Cheryl Robertson moved to continue on with discussion of bed tax consideration utilizing Upper Arlington as an example; Mayor Dutcher seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None

Passed 3 - 0

Finance Director asked to pass along to the Law Director to review and prepare for codification; ordinance to return to committee for review.

6. Water & Sewer Rate Review

Finance Director Dana Steffan prepared and reviewed projections showing fund ending balances with and without the five percent increase in place and said if the five percent is not enacted we should still be fine, that the village is pulling in much more water and sewer revenue than anticipated. Jack Liggett said that in 2022 we are looking at somewhere between $800,000 and one million dollars in engineering fees for expansion of each plant.

Discussion on cost of plant upgrades, funding and opinions on ease of increase in rate a little at a time as planned through 2025 rather than a large increase all at once if it is found needed. Jack also pointed out that tap fees will not be coming in as they have been after 2022.

ACTION:	Chip Dutcher moved to Approve; Cheryl Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 - 0

7. GAAP conversation & Asset valuation quotes

Finance Director Dana Steffan said that with city status, we are required to report financials on GAAP basis and explained the more complex requirements; said that it is not something she can do on her own but in the future when everything is converted, she does expect to maintain the process in house. Ms. Steffan said there will be a cost for getting our 2021 balances to where they need to be for creating entries and for preparing the fiscal year 2021 financial statement. She provided a summary of cost for the initial work needed and said she was in favor of using local accounting firm Julian and Group, also used by the school district and other local communities; said she fully trusts their capabilities in this process. Another cost will be to put a value to all of our assets; Ms. Steffan reviewed quotes received by two asset valuation firms. Discussion on checking with other municipalities, Sunbury etc. to see who they will be using or who may need to go through the same process and potential for cooperation. Ms. Steffan added that along with asset valuation we will have to determine what our threshold for capitalization will be and explained; discussion on examples.

ACTION:	Cheryl Robertson moved to go forward with hiring Julian and Group CPA for the GAAP conversion, for one year at this time; Ben Lee seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 - 0

Direction for Finance Director to continue seeking quotes for asset valuation as well as reaching out to other cities.

Decision to go ahead with the $5000 threshold for capitalization.

Keep topic on for next meeting. Additional Finance committee meeting scheduled for Nov 1st at 5pm in the admin conference room.

8. Budget Review 2022: Updates/Q&A

Update from Finance Director on the cost quote from Software Solutions for new software; quote down to $145,000 for what is needed. Discussion on a payment plan and ARPA fund allowances.

Review and work on the revenue portion of the 2022 Budget draft.

Next committee meeting; sub budget breakdown of ARPA funds and balance available, updated numbers on Leafy Dell round-a-bout and how CIP is broken down within the budget. Ms. Steffan provided a bonded status sheet and encouraged review.

9. Other Business

No further business.

10. Adjourn

ACTION:	Chip Dutcher moved to Adjourn; Cheryl Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 - 0

Meeting adjourned at 6:22 pm

Special Finance Committee
Monday, November 1, 2021 - 5:00 PM
MINUTES

1. Call to Order

Committee Chair Benjamin Lee called the Special Finance Committee meeting for November 1, 2021 to order at 5:12 pm

Members Present - Ben Lee, Mayor Chip Dutcher, Cheryl Robertson
Absent - None

Staff present - Dana Steffan, Jack Liggett, Chief Haroon, Marvin Block, Teresa Monroe.
Public present - None

2. Asset Value Quotes; Asset Control Solutions, HCA Asset Inventory, IAC

Dana Steffan provided three quotes from asset valuation firms, said she is still waiting on some references for one company, reviewed some positives and negatives for the firms under consideration; said she is down to two, working through the process of elimination.

a. Asset Control Solutions Inventory Proposal
b. HCA Asset Inventory Proposal
c. IAC Agreement

3. Bed Tax Ordinance

a. Transient Occupancy Tax

Review of Upper Arlington's Transient Occupancy Tax Ordinance. Questions and continued conversation on what funds Johnstown would distribute the revenue to; some pending questions to Law Director. Ben Lee said his suggestion is to move forward with codifying this in an Ordinance to entertain in Council.

ACTION:	Benjamin Lee moved to go forward with codifying this in an Ordinance pending an answer for the distribution piece that could be amended, or could say just one hundred percent to General Fund and then if needs changed could do that; Cheryl Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 - 0

2021 Committee Goals

1. Multi-year CIP Plan; Manager to provide quarterly
2. Get Budget Stabilization Fund back to $500,000
3. Keep water sewer & rate increase to less than five percent
4. Meet annual budget deadlines

4. Budget 2022 Review

a. ARPA Funds – Sub Budget - breakdown between categories and Revenue vs Expense and proposed items to fund from this bucket.

Dana Steffan provided a sub-budget breakdown for review.
Discussion on allowed uses of the American Rescue Plan Act (ARPA) funds.

Conversation on work phones used by employees, stipends etc.; on revenue replacement, decision to use the remaining revenue replacement to cover the deficit in General Fund budget. Jack to attend a Monday meeting with the county to learn about additional money available for projects, would need to apply. Talked through projects that may qualify; sewer lining etc.

Discussion on cost of living, three percent increase to payroll, $1,000 bonus payments to employees for essential work during COVID.

ACTION:	Mayor Dutcher moved that under Letter B from the State and Local Coronavirus Fiscal Recovery Funds, that they allocate $1,000.00 per employee as premium paid for their essential work during the COVID pandemic; Cheryl Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 – 0

Discussion on legislation needed; Ms. Steffan to prepare an appropriation Ordinance.

b. Bonded Monies - Review of current State (Revenue vs Expenditures) and proposed items to fund from this bucket.

Discussion; continue next time.

c. Budget - Line item questions and discussion

Line item review and edits as needed; some outstanding questions need to be asked.

d. Police Department - General Fund Requests

Discussion on staffing and equipment costs for Utility Billing/Admin and Police Department. Chief Haroon said first year total expenditure would be $341,000; Mr. Lee confirmed that number included two additional officers, a new car, central dispatching and CAD consideration; discussion on absorbing the two Police Dispatchers into other positions. Different scenarios for budget were discussed.

5. Other Business – No further business

6. Adjourn – Mr. Lee moved to adjourn, Ms. Robertson seconded and all were in favor.
Meeting ended at 7:23 pm.

Village of Johnstown Financial Report

Revenues

as of *10/31/2021*

A/C	Sub-Fund	2021 Expected Revenues	Actual Revenues	
1000	Real Estate Tax	$ 265,000	$ 304,090	114.75%
1000	Income Tax	$ 2,270,400	$ 2,192,096	96.55%
1000	Shared Taxes	$ 90,300	$ 91,958	101.84%
1000	Charges for Services	$ 150	$ 295	196.67%
1000	Permits, Fines, & Licenses	$ 228,700	$ 187,758	82.10%
1000	Interest	$ 25,000	$ (109)	-0.44%
1000	Miscellaneous	$ 28,000	$ 38,229	136.53%
1000	Other Financing Sources	$ -	$ 4,486	
1000	**Total General Fund**	**$ 2,907,550**	**$ 2,818,803**	96.95%
2011	**Total Street Construction & Repair**	$ 462,810	$ 306,986	66.33%
2021	**State Highway & Improvement**	$ 23,940	$ 18,602	77.70%
2901	**Mayor's Court - Computer**	$ 1,000	$ 820	82.00%
2906	**Restricted Police Grants**	$ 2,000	$ 7,338	366.90%
2907	**Right-of-Way Fund**	$ 30,000	$ 2,864	9.55%
5101	**Water Operating**	$ 639,750	$ 715,767	111.88%
5201	**Sewer Operating**	$ 833,750	$ 565,103	67.78%
5701	**Water Replacements & Improvements**	$ 308,000	$ 757,615	245.98%
5702	**Sewer Replacements & Improvements**	$ 370,000	$ 1,231,283	332.78%
5721	**Water Debt Service**	$ 430,000	$ 477,036	110.94%
5722	**Sewer Debt Service**	$ 414,000	$ 317,277	76.64%
5781	**Enterprise Deposit**	$ 40,500	$ 68,965	170.28%
9904	**Mayor's Court**	$ 80,000	$ 52,838	66.05%
	TOTAL ALL FUNDS	**$ 6,543,300**	**$ 7,341,297**	112.20%

Village of Johnstown Financial Report

Expenditures

	A	B	C	D	E	J
5	*as of*	*10/31/2021*				
6				**2021**	**Actual**	
7	A/C	**Sub-Fund**		**Appropriations**	**Expenditures**	
8	110	Police		$ 1,332,447	$ 1,047,650	78.63%
9	130	Street Lighting		$ 65,000	$ 52,070	80.11%
10	210	Public Health		$ 19,500	$ 18,729	96.04%
11	310	Recreation Department		$ 38,450	$ 25,928	67.43%
12	410	Zoning		$ 164,382	$ 127,544	77.59%
13	490	Economic Development		$ 42,000	$ 12,000	28.57%
14	710	Administration		$ 522,091	$ 361,889	69.32%
15	715	Legislative Activities		$ 163,665	$ 134,969	82.47%
16	720	Mayors Court		$ 95,513	$ 71,214	74.56%
17	725	Finance Department		$ 94,301	$ 77,585	82.27%
18	730	Lands & Buildings		$ 108,200	$ 101,831	94.11%
19	740	County Auditor (Property Tax Collection)		$ 6,000	$ 4,850	80.84%
20	745	State Auditor		$ -	$ -	#DIV/0!
21	755/760	Income Tax Administration		$ 72,000	$ 64,372	89.41%
22		Other Uses of Funds & Transfers		$ 716,900	$ 642,167	89.58%
23	1000	**Total General Fund**		**$ 3,440,449**	**$ 2,742,798**	**79.72%**
24						
25		Street Maintenance & Repair				
26		Street Cleaning, Snow Removal				
27		Traffic Signs & Signals				
28		Sidewalks (Capital outlay)				
29	2011	**Total Street Construction & Repair**		**$ 519,013**	**$ 395,951**	**76.29%**
30						
31		State Highway Maintenance				
32		Street Cleaning, Snow & Removal				
33		Traffic Signs & Signals				
34	2021	**State Highway & Improvement**		**$ 22,500**	**$ 10,797**	**47.99%**
41						
42	2901	**Mayor's Court Computer**		**$ 1,000**	**$ 953**	**95.28%**
45						
46	2903	**Budget Stabilization Fund**		**$ 60,000**	**$ 23,412**	**39.02%**
47						
50	2905	**Leafy Dell Traffic Improvement Fund**		**$ 31,781**	**$ 31,781**	**100.00%**
51						
54	2907	**Right of Way Fund**		**$ 9,000**	**$ 5,910**	**65.67%**
55						
58	3101	**Debt Service Fund**		**$ 490,000**	**$ 426,163**	**86.97%**
59						
60	4901	**Capital Projects**		**$ 1,863,808**	**$ 1,153,821**	**61.91%**
61						

Village of Johnstown Financial Report

Expenditures

	A	B	C	D	E	J
5	*as of*	*10/31/2021*				
6				**2021**	**Actual**	
7	A/C	**Sub-Fund**		**Appropriations**	**Expenditures**	
62	4902	**Capital Projects - US62**		**$ 153,400**	**$ 478**	**0.31%**
63						
64	5101	**Water Operating**		**$ 850,003**	**$ 676,861**	**79.63%**
65						
66	5201	**Sewer Operating**		**$ 997,429**	**$ 729,059**	**73.09%**
67						
68	5701	**Water Replacements & Improvements**		**$ 4,452,623**	**$ 1,748,489**	**39.27%**
69						
70	5702	**Sewer Replacements & Improvements**		**$ 2,603,320**	**$ 601,491**	**23.10%**
71						
72	5721	**Water Debt Service**		**$ 396,600**	**$ 365,873**	**92.25%**
73						
74	5722	**Sewer Debt Service**		**$ 481,500**	**$ 305,421**	**63.43%**
75						
76	5781	**Enterprise Deposit**		**$ 36,000**	**$ 37,647**	**104.57%**
77						
80	9904	**Mayor's Court**		**$ 85,000**	**$ 52,270**	**61.49%**
81						
82		**TOTAL ALL FUNDS**		**$ 16,493,427**	**$ 9,313,661**	**56.47%**

Village of Johnstown
Administrative Offices
www.johnstownohio.org

VILLAGE OF JOHNSTOWN, OHIO

599 S. Main Street
Johnstown, Ohio 43031
Telephone: 740-967-3177
Fax: 740-967-6415

Finance Director's Report to Council
November 16th, 2021

1. Tax Revenue. Total Income Tax revenue collected through October 2021 was $2,192,096. This represents 96.6% of 2021 Budgeted Income Tax revenue of $2,270,400, and a 21.4% increase from 2020 collections for the same period.

   The largest source of the Village's income tax revenue, withholding taxes derived from individuals working in Johnstown, increased 21.5%, individual returns increased 17.7%, and business net profits increased 40.9% as compared to the same period in 2020.

   The table below illustrates the Village's October YTD income tax revenue from 2017 through 2021:

	2017	2018	2019	2020	2021
Withholding	$ 790,577	$ 855,403	$ 942,468	$ 958,730	$ 1,164,708
Individual	$ 591,306	$ 695,969	$ 766,860	$ 712,705	$ 838,994
Net Profit	$ 172,425	$ 130,679	$ 141,576	$ 133,696	$ 188,394
Total	**$ 1,554,308**	**$ 1,682,051**	**$ 1,850,904**	**$ 1,805,130**	**$ 2,192,096**

   Withholding taxes have increased every year from 2015-2021; this can be attributed to an increase in the number of jobs and increased pay rates in Johnstown.

   Individual income tax collections for October YTD have surpassed 2019 YTD collections, pre-pandemic.

   The **2021 Net Profit** revenue is at its highest. Key businesses driving this increase include Atrium, Washington Auto Parts, M G Abbott Inc, and CRC Metal Products.

2. Revenues and Expenditures. See attached spreadsheets for 2021 year-to-date revenue collections and expenditures.

   Notes on Revenue:

   General Fund – Real Estate Tax – The second half distribution was received from Licking County in August. Total collections exceed budget by $39k.

   General Fund, Shared Taxes – Local Government distributions were $5,700 in October. The current expectation for total receipts is $103,513, surpassing the $85,000 budgeted amount.

General Fund, Permits, Fines & Licenses –Zoning permits collected YTD are $63,568 ($30,000 budgeted for the year) due to the many New Build zoning fees collected thus far, as well as a $19,100 preliminary plot application for Concord Rd area (received in March).

General Fund, Interest – Year-to-date interest revenue is negative due to losses in Q1 & Q3.

General Fund, Misc – $15,000 was donated in June for the Mobility hub concept. $18,000 was received for goods sold on online auction throughout the year. Rental receipts (shelter house) are higher than budget by $250.

Street Construction / State Highway Funds – Both are slightly lower than budget due to the loss of revenues for the Gasoline tax as a result of COVID-19 and its impacts on travel. In 2020 we budgeted $300,000 and received $267,454, a shortfall of $32,546. The 2021 budgeted amount is also $300,000. At this time, we are projecting a shortfall of $24,000 in 2021 for the Gasoline Excise Tax. Motor Vehicle Registration revenue was budgeted at $96,750 in 2021. Currently we are projecting a surplus of $18,800. With community growth, new homes & residents, we will likely see this line continue to increase in the future. Note that the General Fund will be supplementing Fund 2011 with $90,000 to help pay salaries and other expenses this year.

Right-of-Way Fund should begin to see revenues from our utility providers in the coming months.

5101 Water Operating YTD collections include a $60,000 contract payment from New Day Farms. Without this payment, our collections are 102.5% of budget. Water rents have reached record highs this past summer, which is likely due to new residents moving into the newly-built homes and lawn watering.

5201 Sewer Operating YTD collections are at 68% of budget as of 10/31/2021. Note that the receipts for bulk sewer hauling by Trillium & New Day Farms has been reclassed from this account to Sewer Improvements. These will be categorized as Sewer Improvements going forward.

Water/Sewer Improvements Funds have each collected >100% of their respective budgets due to one hundred one (101) new homes & one (1) new commercial building permitted YTD. Each new build home brings in $7,400 into the Water Improvements Fund, and $7,400 into the Sewer Improvements Fund. New Day Farms has also paid $231,150 in bulk sewer hauling YTD.

Enterprise Deposit Fund has collected >100% of its annual budget due to the high number of new homes permitted this year.

Notes on Expense:

General Fund, Public Health is completed; there will be no further expenses to this line in 2021.

General Fund, Economic Development has $30,000 remaining for the CIC contributions (2020 & 2021). An application for tax exemption under IRS Code 501(c)(4) was submitted in September; notice of acceptance has not yet been received.

General Fund, Land & Buildings is 94% spent primarily due to the annual payment on the annual property & casualty insurance premium.

General Fund, Income Tax Administration will need an increased appropriation to cover the fees charged by RITA. This is due to more tax revenue being collected, which drives the fees higher. See Ordinance 48-2021.

Leafy Dell Traffic Improvement Fund The remaining monies have been returned to the Johnstown-Monroe Local School District.

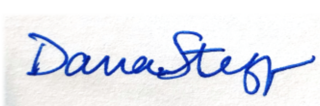
Debt Service Fund – Mid-year payments of debt principal have been made to OPWC in May. The majority of these payments will occur in November-December 2021.

Water Debt & Sewer Debt – Mid-year payments of principal & interest have been sent to the OWDA and OPWC in May. The payments that are due in December will exhaust these encumbrances.

Enterprise Deposit Fund – Due to many new home sales this year, this fund has been overspent and will an additional appropriation to cover the rest of 2021. See Ordinance 48-2021.

3. Police Cruiser. Ordinance 14-2021 approved the issuance of not to exceed $60,000 of Bonds to purchase a new police cruiser. Recently we have been informed that this cruiser is now ready to be delivered, therefore we will now borrow the funds from Park National Bank to pay for the vehicle. See Ordinance 49-2021 to receive and appropriate these funds in 2021. The amortization will begin in 2022; this is reflected in the 2022 Debt Schedule & Budget.

Respectfully Submitted,



Dana Steffan, CPA
Finance & Human Resources Director

2022 PROJECTED AVAILABLE FUNDS

	FUND		ANTICIPATED REVENUES		BEST Estimate CARRYOVER FROM 2021		TOTAL FUNDS		TOTAL APPROPRIATIONS		12/31/2022 Balance
1000	General Fund	$	3,382,664	$	318,537	$	3,701,201	$	3,625,371	$	75,831
2011	Street Maintenance	$	510,640	$	82,765	$	593,405	$	584,958	$	8,448
2021	State Highway	$	23,360	$	21,263	$	44,623	$	36,000	$	8,623
2101	Permissive Motor License	$	-	$	341	$	341	$	-	$	341
2901	Mayor's Court Computer	$	1,000	$	3,056	$	4,056	$	-	$	4,056
2903	Budget Stabilization Fund	$	-	$	353,276	$	353,276	$	10,000	$	343,276
2904	FEMA Fund	$	-	$	822	$	822	$	-	$	822
2906	Police Fund	$	1,000	$	405	$	1,405	$	-	$	1,405
2907	Right of Way Fund	$	30,000	$	39,170	$	69,170	$	6,000	$	63,170
2908	Employee Fund	$	9,500	$	28,500	$	38,000	$	-	$	38,000
2910	American Rescue Plan Act Fund	$	247,010	$	106,010	$	353,021	$	179,564	$	173,456
3101	Debt Service Fund	$	336,000	$	164,000	$	500,000	$	492,000	$	8,000
4901	Capital Improvements - general	$	635,500	$	39,000	$	674,500	$	607,000	$	67,500
4902	Capital Improvements - US 62 Turn Lane	$	-	$	153,400	$	153,400	$	153,400	$	(0)
4903	Capital Improvements - Traffic Circle at Leafy	$	28,500	$	-	$	28,500	$	28,500	$	-
5101	Water Operating	$	750,375	$	410,598	$	1,160,973	$	864,099	$	296,874
5201	Sewer Operating	$	744,375	$	2,352,590	$	3,096,965	$	908,187	$	2,188,778
5701	Water Enterprise Improvement.	$	533,000	$	3,861,043	$	4,394,043	$	2,115,539	$	2,278,504
5702	Sewer Enterprise Improvement.	$	751,000	$	1,276,364	$	2,027,364	$	645,000	$	1,382,364
5721	Water Debt Service	$	492,000	$	376,717	$	868,717	$	391,000	$	477,717
5722	Sewer Debt Service	$	482,000	$	247,207	$	729,207	$	479,000	$	250,207
5781	Enterprise Deposits	$	50,000	$	330,434	$	380,434	$	36,000	$	344,434
9904	Mayor's Court	$	60,000	$	13,321	$	73,321	$	65,000	$	8,321
	TOTALS	**$**	**9,067,925**	**$**	**10,178,821**	**$**	**19,246,745**	**$**	**11,226,618**	**$**	**8,020,127**

EXHIBIT A:

VILLAGE OF JOHNSTOWN 2021 APPROPRIATIONS

11/12/2021

	AMOUNTS	SUBTOTALS	FUND TOTALS
GENERAL FUND			
SECURITY OF PERSONS & PROPERTY			
POLICE DEPARTMENT			
Personnel Costs	$1,109,634.45		
Contractual Services	$142,050.00		
Supplies & Materials	$155,500.00		
Miscellaneous	$1,500.00		
TOTAL APPROPRIATION, POLICE DEPARTMENT	$1,408,684.45		
STREET LIGHTING			
Contractual Services	$65,000.00		
TOTAL APPROPRIATION, STREET LIGHTING	$65,000.00		
TOTAL APPROPRIATION, SECURITY OF PERSONS & PROPERTY		**$1,473,684.45**	
PUBLIC HEALTH SERVICES			
Board of Public Health Fees	$20,000.00		
TOTAL APPROPRIATION, PUBLIC HEALTH SERVICES		**$20,000.00**	
LEISURE TIME ACTIVITIES			
RECREATION DEPARTMENT			
Personnel Costs	$0.00		
Contractual Services	$37,925.00		
Supplies & Materials	$15,000.00		
Miscellaneous	$0.00		
TOTAL APPROPRIATION, RECREATION DEPARTMENT	$52,925.00		
TOTAL APPROPRIATION, LEISURE TIME ACTIVITIES		**$52,925.00**	
COMMUNITY ENVIRONMENT			
ZONING DEPARTMENT			
Personnel Costs	$172,030.22		
Contractual Services	$41,700.00		
Supplies & Materials	$3,800.00		
Miscellaneous	$1,500.00		
TOTAL APPROPRIATION, ZONING DEPARTMENT	$219,030.22		
OTHER COMMUNITY ENVIRONMENT			
Miscellaneous	$12,000.00		
TOTAL APPROPRIATION, OTHER COMMUNITY ENVIRONMENT	$12,000.00		

TOTAL APPROPRIATION, COMMUNITY ENVIRONMENT		**$231,030.22**

TRANSPORTATION

STREET MAINTENANCE & REPAIR		
Personnel Costs	$0.00	
Contractual Services	$0.00	
TOTAL APPROPRIATION, STREET MAINTENANCE & REPAIR	$0.00	
TOTAL APPROPRIATION, TRANSPORTATION		**$0.00**

GENERAL GOVERNMENT

ADMINISTRATIVE OFFICES	
Personnel Costs	$173,651.61
Contractual Services	$225,300.00
Supplies & Materials	$16,300.00
TOTAL APPROPRIATION, ADMINISTRATION OFFICES	$415,251.61
LEGISLATIVE ACTIVITIES	
Personnel Costs	$21,664.80
Contractual Services	$85,750.00
Supplies & Materials	$1,250.00
Miscellaneous	$20,500.00
TOTAL APPROPRIATION, LEGISLATIVE ACTIVITIES	$129,164.80
MAYOR'S COURT	
Personnel Costs	$98,194.61
Contractual Services	$2,400.00
Supplies & Materials	$1,000.00
Miscellaneous	$0.00
TOTAL APPROPRIATION, MAYOR'S COURT	$101,594.61
FINANCE DEPARTMENT	
Personnel Costs	$64,369.95
Contractual Services	$29,650.00
Supplies & Materials	$4,000.00
TOTAL APPROPRIATION, FINANCE DEPARTMENT	$98,019.95
LANDS & BUILDINGS	
Contractual Services	$91,700.00
Supplies & Materials	$6,500.00
TOTAL APPROPRIATION, LANDS & BUILDINGS	$98,200.00
COUNTY AUDITOR & COUNTY TREASURER FEES	
Contractual Services	$6,000.00
TOTAL APPROPRIATION, COUNTY AUDITOR & COUNTY TREA:	$6,000.00
AUDITOR OF STATE FEES	
Contractual Services	$10,000.00

TOTAL APPROPRIATION, AUDITOR OF STATE FEES	$10,000.00		
INCOME TAX ADMINISTRATION			
Contractual Services	$75,000.00		
Miscellaneous	$0.00		
TOTAL APPROPRIATION, INCOME TAX ADMINISTRATION	$75,000.00		
TOTAL APPROPRIATION, GENERAL GOVERNMENT		**$933,230.96**	

OTHER FINANCING USES

Transfers	$910,500.00		
Other Uses of Funds	$4,000.00		
TOTAL APPROPRIATION, OTHER FINANCING USES		**$914,500.00**	

TOTAL APPROPRIATION, GENERAL FUND $3,625,370.63

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STREET CONSTRUCTION, MAINTENANCE, & REPAIR FUND

STREET MAINTENANCE & REPAIR

Personnel Costs	$422,457.79		
Contractual Services	$24,800.00		
Supplies & Materials	$78,200.00		
TOTAL APPROPRIATION, STREET MAINTENANCE & REPAIR		**$525,457.79**	

STREET CLEANING, SNOW & ICE REMOVAL

Supplies & Materials	$30,000.00		
TOTAL APPROPRIATION, STREET CLEANING, SNOW & REMOVAL		**$30,000.00**	

TRAFFIC SIGNS & SIGNALS

Contractual Services	$4,500.00		
Supplies & Materials	$18,000.00		
TOTAL APPROPRIATION, TRAFFIC SIGNS & SIGNALS		**$22,500.00**	

SIDEWALKS

Capital Outlay	$6,000.00		
TOTAL APPROPRIATION, SIDEWALKS		**$6,000.00**	
Other Uses of Funds	$1,000.00		
TOTAL APPROPRIATION, OTHER USES OF FUNDS		**$1,000.00**	

TOTAL APPROPRIATION, STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND

$584,957.79

STATE HIGHWAY & IMPROVEMENT FUND

STREET MAINTENANCE & REPAIR

Personnel Costs	$0.00		
Contractual Services	$1,000.00		

Supplies & Materials	$10,000.00		
TOTAL APPROPRIATION, STREET MAINTENANCE & REPAIR		**$11,000.00**	

STREET CLEANING, SNOW & ICE REMOVAL

Supplies & Materials	$14,500.00		
TOTAL APPROPRIATION, STREET CLEANING, SNOW & REMOVAL		**$14,500.00**	

TRAFFIC SIGNS & SIGNALS

Contractual Services	$7,500.00		
Supplies & Materials	$3,000.00		
TOTAL APPROPRIATION, TRAFFIC SIGNS & SIGNALS		**$10,500.00**	
TOTAL APPROPRIATION, STATE HIGHWAY & IMPROVEMENT FUND			**$36,000.00**

PERMISSIVE MOTER VEHICLE LICENSE TAX FUND

Capital Outlay	$0.00		
TOTAL APPROPRIATION, PERMISSIVE MOTOR VEHICLE LICENSE TAX FUND			**$0.00**

COPS FAST FUND

Personnel Costs	$0.00		
TOTAL APPROPRIATION, COPS FAST FUND			**$0.00**

	AMOUNT	SUBTOTALS	FUND TOTALS

ENFORCEMENT & EDUCATION FUND

Supplies & Materials	$0.00		
TOTAL APPROPRIATION, ENFORCEMENT & EDUCATION FUND			**$0.00**

EQUITABLE SHARING FUND

Supplies & Materials	$0.00		
TOTAL APPROPRIATION, EQUITABLE SHARING FUND			**$0.00**

MAYOR'S COURT — COMPUTER FUND

Supplies & Materials	$0.00		

TOTAL APPROPRIATION, MAYOR'S COURT — COMPUTER FUND			**$0.00**
	AMOUNT	SUBTOTALS	

BABCOCK PROJECTS FUND

Capital Outlay	$0.00		
TOTAL APPROPRIATION, BABCOCK PROJECTS FUND			**$0.00**

BUDGET STABILIZATION FUND

Capital Outlay	$10,000.00		
TOTAL APPROPRIATION, BUDGET STABILIZATION FUND			**$10,000.00**

FEMA FUND

Supplies & Materials	$0.00		
TOTAL APPROPRIATION, FEMA FUND			**$0.00**

SCHOOL TRAFFIC IMPROVEMENT FUND

Supplies & Materials	$0.00		
TOTAL APPROPRIATION, SCHOOL TRAFFIC IMPROVEMENT FUND			**$0.00**

RESTRICTED POLICE GRANT FUND

Contractual Services	$0.00		
TOTAL APPROPRIATION, RESTRICTED POLICE GRANT FUND			**$0.00**

RIGHT OF WAY FUND

Contractual Services	$6,000.00		
Capital Outlay	$0.00		
TOTAL APPROPRIATION, RIGHT OF WAY FUND			**$6,000.00**

EMPLOYEE FUND

Transfers - out	$0.00		
TOTAL APPROPRIATION, EMPLOYEE FUND			**$0.00**

ARPA FUND

Transfers - out	$179,564.48		

TOTAL APPROPRIATION, ARPA FUND $179,564.48

DEBT SERVICE FUND

Debt Service	$492,000.00

TOTAL APPROPRIATION, DEBT SERVICE FUND $492,000.00

CAPITAL PROJECTS FUND

Capital Outlay	$607,000.00

TOTAL APPROPRIATION, CAPITAL PROJECTS FUND $607,000.00

CAPITAL PROJECTS FUND - Rt 62

Capital Outlay	$153,400.03

TOTAL APPROPRIATION, CAPITAL PROJECTS FUND Rt 62 $153,400.03

CAPITAL PROJECTS FUND - Traffic Circle

Capital Outlay	$28,500.00

TOTAL APPROPRIATION, CAPITAL PROJECTS FUND Rt 62 $28,500.00

WATER OPERATIONS FUND

Personnel Costs	$406,649.39
Contractual Services	$149,450.00
Supplies & Materials	$300,500.00
Permit Fees	$6,000.00
Capital Outlay	$0.00
Other Uses of Funds	$1,500.00

TOTAL APPROPRIATION, WATER OPERATIONS FUND $864,099.39

SEWER OPERATIONS FUND

Personnel Costs	$356,287.15
Contractual Services	$269,000.00
Supplies & Materials	$277,400.00
Permit Fees	$4,000.00
Capital Outlay	$0.00
Other Uses of Funds	$1,500.00

TOTAL APPROPRIATION, SEWER OPERATIONS FUND $908,187.15

WATER REPLACEMENT & IMPROVEMENTS FUND

Capital Outlay	$2,115,539.00	
TOTAL APPROPRIATION, WATER REPLACEMENT & IMPROVEMENTS FUND		**$2,115,539.00**

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SEWER REPLACEMENT & IMPROVEMENTS FUND

TOTAL APPROPRIATION, SEWER REPLACEMENT & IMPROVEMENTS FUND		**$645,000.00**

WATER DEBT SERVICE FUND

Debt Service	$391,000.00	
TOTAL APPROPRIATION, WATER DEBT SERVICE FUND		**$391,000.00**

SEWER DEBT SERVICE FUND

Debt Service	$479,000.00	
TOTAL APPROPRIATION, SEWER DEBT SERVICE FUND		**$479,000.00**

ENTERPRISE DEPOSIT FUND

Miscellaneous	$35,000.00	
Transfers	$1,000.00	
TOTAL APPROPRIATION, ENTERPRISE DEPOSIT FUND		**$36,000.00**

UNCLAIMED MONIES FUND

Transfers	$0.00	
TOTAL APPROPRIATION, UNCLAIMED MONIES FUND		**$0.00**

MAYOR'S COURT FUND

Contractual Services	$65,000.00	
TOTAL APPROPRIATION, MAYOR'S COURT FUND		**$65,000.00**

TOTAL APPROPRIATIONS, ALL FUNDS $11,226,618.47

GENERAL FUND

SECURITY OF PERSONS & PROPERTY

POLICE DEPARTMENT		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Personnel Costs						$1,109,634.45
Salaries - Officers	1000-110-519000	$591,381.68	$359,507.79	$231,873.89	$657,536.09	
Salaries - Dispatchers	1000-110-519012	$157,979.25	$102,683.43	$55,295.82	$73,386.69	
PERS	1000-110-521100	$22,117.10	$14,472.53	$7,644.57	$10,274.14	
Medicare	1000-110-521300	$10,329.23	$6,684.49	$3,644.74	$10,598.38	
PFDPF	1000-110-521500	$108,104.43	$71,494.22	$36,610.21	$128,219.54	
Medical / Dental	1000-110-522100	$162,370.47	$158,940.81	$3,429.66	$220,980.12	
Life Insurance	1000-110-522200	$912.00	$604.43	$307.57	$912.00	
Worker's Comp Premiums	1000-110-522500	$4,875.00	$2,889.00	$1,986.00	$4,875.00	
Unemployment Premiums	1000-110-524000	$1,852.50	$1,852.50	$0.00	$1,852.50	
Travel & Transportation	1000-110-525200	$1,000.00	$560.20	$439.80	$1,000.00	
Contractual Services						$142,050.00
Telephone & Pagers	1000-110-532100	$12,600.00	$10,270.87	$2,329.13	$13,000.00	
Postage	1000-110-532200	$500.00	$250.00	$250.00	$750.00	
Prosecutor and Legal Fees	1000-110-534100	$23,000.00	$10,679.50	$12,320.50	$23,000.00	
Training Services	1000-110-534800	$11,000.00	$7,582.88	$3,417.12	$12,000.00	
Lab Tests	1000-110-534922	$5,500.00	$897.31	$4,602.69	$5,500.00	
Insurance & Bonding	1000-110-535100	$200.00	$0.00	$200.00	$200.00	
Immobilization & Impounding	1000-110-539901	$2,100.00	$600.00	$1,500.00	$2,100.00	
Prisoner Fees	1000-110-539920	$4,500.00	$0.00	$4,500.00	$4,500.00	
LEADS & Other Miscellaneou:	1000-110-539921	$20,525.00	$11,852.85	$8,672.15	$81,000.00	
Supplies & Materials						$155,500.00
Office Supplies	1000-110-541000	$2,000.00	$1,891.96	$108.04	$4,000.00	
Operating Supplies	1000-110-542000	$69,800.00	$45,300.00	$24,500.00	$84,000.00	
Repairs & Maintenance — Crı	1000-110-543100	$8,400.00	$5,858.51	$2,541.49	$8,500.00	
Maintenance of Equipment	1000-110-543200	$10,000.00	$1,660.00	$8,340.00	$10,000.00	
Small Tools & Minor Equipme	1000-110-544000	$4,500.00	$3,234.57	$1,265.43	$5,000.00	
Gasoline & Oil	1000-110-549030	$19,200.00	$10,053.42	$9,146.58	$27,000.00	
Uniforms	1000-110-549031	$16,200.00	$13,671.47	$2,528.53	$17,000.00	
Miscellaneous						$1,500.00
Drug Dog Expenses	1000-110-569041	$0.00	$0.00	$0.00	$0.00	
Investigation Expenses	1000-110-569042	$1,500.00	$440.00	$1,060.00	$1,500.00	
		$1,272,446.66	**$843,932.74**	**$428,513.92**	**$1,408,684.45**	
TOTAL APPROPRIATION, POLICE DEPARTMENT						**$1,408,684.45**

STREET LIGHTING		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
						$65,000.00
Electricity	1000-130-531100	$65,000.00	$41,616.19	$23,383.81	$65,000.00	
TOTAL APPROPRIATION, STREET LIGHTING						**$65,000.00**

TOTAL APPROPRIATION, SECURITY OF PERSONS & PROPERTY $1,473,684.45

PUBLIC HEALTH SERVICES

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
						$20,000.00
Payment to County Health Dis	1000-210-564000	$19,500.00	$18,728.54	$771.46	$20,000.00	

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TOTAL APPROPRIATION, PUBLIC HEALTH SERVICES	$20,000.00

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LEISURE TIME ACTIVITIES

RECREATION DEPARTMENT		2021 BUDGET	2021 ACTUAL thru 8/31/2021	2021 VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Personnel Costs						$0.00
Salaries - Recreation	1000-310-519000	$0.00	$0.00	$0.00	$0.00	
PERS	1000-310-521100	$0.00	$0.00	$0.00	$0.00	
Medicare	1000-310-521300	$0.00	$0.00	$0.00	$0.00	
Medical / Dental	1000-310-522100	$0.00	$0.00	$0.00	$0.00	
Life Insurance	1000-310-522200	$0.00	$0.00	$0.00	$0.00	
Worker's Comp Premiums	1000-310-522500	$0.00	$0.00	$0.00	$0.00	
Unemployment Premiums	1000-310-524000	$0.00	$0.00	$0.00	$0.00	
Contractual Services						$37,925.00
Electricity	1000-310-531100	$950.00	$950.00	$0.00	$1,425.00	
Natural Gas	1000-310-531300	$0.00	$0.00	$0.00	$0.00	
Postage	1000-310-532200	$0.00	$0.00	$0.00	$0.00	
Advertising	1000-310-532500	$0.00	$0.00	$0.00	$0.00	
Training Services	1000-310-534800	$0.00	$0.00	$0.00	$0.00	
Dues & Fees	1000-310-539100	$0.00	$0.00	$0.00	$0.00	
Recreation Program Providers	1000-310-539900	$16,500.00	$0.00	$16,500.00	$36,500.00	
Supplies & Materials						$15,000.00
Office Supplies	1000-310-541000	$0.00	$0.00	$0.00	$0.00	
Operating Supplies	1000-310-542000	$5,000.00	$436.10	$4,563.90	$5,000.00	
Repairs & Maintenance - Mac	1000-310-543200	$16,000.00	$7,173.73	$8,826.27	$10,000.00	
Miscellaneous						$0.00
Refunded Permit Fees	1000-310-569040	$0.00	$0.00	$0.00	$0.00	
		$38,450.00	**$8,559.83**	**$29,890.17**	**$52,925.00**	

TOTAL APPROPRIATION, LEISURE TIME ACTIVITIES	$52,925.00

COMMUNITY ENVIRONMENT

ZONING DEPARTMENT		2021 BUDGET	2021 ACTUAL thru 8/31/2021	2021 VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Personnel Costs						$172,030.22
Salaries - Planning	1000-410-519000	$84,220.71	$53,921.98	$30,298.73	$109,255.77	
PERS	1000-410-521100	$11,790.90	$7,932.84	$3,858.06	$15,295.81	
Medicare	1000-410-521300	$1,221.20	$781.42	$439.78	$1,584.21	
Medical / Dental	1000-410-522100	$10,459.38	$5,300.54	$5,158.84	$39,754.44	
Life Insurance	1000-410-522200	$120.00	$49.50	$70.50	$120.00	
Worker's Comp Premiums	1000-410-522500	$750.00	$422.80	$327.20	$750.00	
Unemployment Premiums	1000-410-524000	$270.00	$270.00	$0.00	$270.00	
Travel & Transportation	1000-410-525200	$5,000.00	$1,736.56	$3,263.44	$5,000.00	
Contractual Services						$41,700.00
Telephone	1000-410-532100	$600.00	$400.00	$200.00	$600.00	
Postage	1000-410-532200	$200.00	$200.00	$0.00	$300.00	
Printing & Reproductions	1000-410-532400	$2,800.00	$1,713.99	$1,086.01	$5,800.00	
Advertising	1000-410-532500	$2,000.00	$1,114.75	$885.25	$2,000.00	
Engineering Services	1000-410-534600	$0.00	$0.00	$0.00	$0.00	
Training Services	1000-410-534800	$0.00	$0.00	$0.00	$600.00	
Other Professional & Technica	1000-410-534900	$21,450.00	$17,550.00	$3,900.00	$21,200.00	
Dues & Fees	1000-410-539100	$11,200.00	$7,395.00	$3,805.00	$11,200.00	
Supplies & Materials						$3,800.00
Office Supplies	1000-410-541000	$300.00	$143.27	$156.73	$3,300.00	
Operating Supplies	1000-410-542000	$500.00	$400.31	$99.69	$500.00	

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Miscellaneous						$1,500.00
Deposits Refunded	1000-410-561000	$0.00	$0.00	$0.00	$0.00	
Refunded Permit Fees	1000-410-569040	$1,500.00	$50.00	$1,450.00	$1,500.00	
		$154,382.19	**$99,382.96**	**$54,999.23**	**$219,030.22**	
TOTAL APPROPRIATION, ZONING DEPARTMENT						**$219,030.22**

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OTHER COMMUNITY ENVIRONMENT		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Miscellaneous						$12,000.00
Economic Development Incen	1000-490-569043	$42,000.00	$12,000.00	$30,000.00	$12,000.00	
TOTAL APPROPRIATION, OTHER COMMUNITY ENVIRONMENT						**$12,000.00**

TOTAL APPROPRIATION, COMMUNITY ENVIRONMENT $231,030.22

GENERAL GOVERNMENT

ADMINISTRATIVE OFFICES		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Personnel Costs						$173,651.61
Manager's Salary	1000-710-513100	$63,764.28	$39,200.79	$24,563.49	$52,403.01	
Administrative Assistant	1000-710-513200	$45,821.41	$21,094.23	$24,727.18	$55,772.00	
PERS	1000-710-521100	$21,718.42	$13,887.98	$7,830.44	$15,144.50	
Medicare	1000-710-521300	$1,588.99	$1,016.73	$572.26	$1,568.54	
Health & Dental Insurance	1000-710-522100	$39,110.28	$36,167.29	$2,942.99	$43,057.56	
Life Insurance	1000-710-522200	$1,400.40	$949.10	$451.30	$186.00	
Worker's Comp Premiums	1000-710-522500	$750.00	$422.80	$327.20	$750.00	
Unemployment Comp Premiu	1000-710-524000	$270.00	$270.00	$0.00	$270.00	
Travel & Transportation	1000-710-525200	$4,500.00	$2,050.88	$2,449.12	$4,500.00	
Education Expense	1000-710-525300	$6,168.00	$4,112.00	$2,056.00	$0.00	
Contractual Services						$225,300.00
Accounting & Legal Fees	1000-710-534100	$10,000.00	$10,000.00	$0.00	$15,000.00	
Engineering Services	1000-710-534600	$266,999.09	$94,918.66	$172,080.43	$50,000.00	
Insurance & Bonding	1000-710-535100	$11,300.00	$11,300.00	$0.00	$300.00	
Training Services	1000-710-534800	$2,000.00	$0.00	$2,000.00	$2,000.00	
Other Professional & Technica	1000-710-534900	$4,200.00	$2,269.98	$1,930.02	$130,000.00	
Dues & Fees	1000-710-539100	$20,000.00	$8,094.08	$11,905.92	$28,000.00	
Supplies & Materials						$16,300.00
Office Supplies & Materials	1000-710-541000	$3,000.00	$2,957.50	$42.50	$3,000.00	
Operating Supplies & Material	1000-710-542000	$5,000.00	$4,995.22	$4.78	$7,500.00	
Repairs and Maintenance - Ve	1000-710-543100	$1,500.00	($1,880.59)	$3,380.59	$2,500.00	
Gasoline & Oil	1000-710-549030	$3,000.00	$1,742.78	$1,257.22	$3,300.00	
		$512,090.87	**$253,569.43**	**$258,521.44**	**$415,251.61**	
TOTAL APPROPRIATION, ADMINISTRATION OFFICES						**$415,251.61**

LEGISLATIVE ACTIVITIES		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Personnel Costs						$21,664.80
Salaries — Council	1000-715-511100	$20,400.00	$10,950.00	$9,450.00	$20,400.00	
Salaries — Council's Staff	1000-715-511200	$0.00	$0.00	$0.00	$0.00	
PERS	1000-715-521100	$0.00	$0.00	$0.00	$0.00	
Medicare FICA	1000-715-521300	$1,264.80	$837.71	$427.09	$1,264.80	
Worker's Comp Premiums	1000-715-522500	$0.00	$0.00	$0.00	$0.00	
Unemployment Comp Premiu	1000-715-524000	$0.00	$0.00	$0.00	$0.00	
Travel & Transportation	1000-715-525200	$0.00	$0.00	$0.00	$0.00	
Contractual Services						$85,750.00
Printing & Reproductions	1000-715-532400	$5,000.00	$3,121.92	$1,878.08	$5,000.00	
Accounting & Legal Fees	1000-715-534100	$84,000.00	$83,822.80	$177.20	$75,000.00	
Training Services	1000-715-534800	$750.00	$250.00	$500.00	$750.00	
Dues & Fees	1000-715-539100	$8,000.00	$6,206.71	$1,793.29	$5,000.00	

Supplies & Materials						$1,250.00
Office Supplies & Materials	1000-715-541000	$1,000.00	$283.69	$716.31	$1,000.00	
Meals and Refreshments	1000-715-541321	$250.00	$250.00	$0.00	$250.00	
Miscellaneous						$20,500.00
Contributions to Other Organi:	1000-715-565000	$3,000.00	$1,767.51	$1,232.49	$20,500.00	
		$123,664.80	**$107,490.34**	**$16,174.46**	**$129,164.80**	
TOTAL APPROPRIATION, LEGISLATIVE ACTIVITIES						**$129,164.80**

MAYOR'S COURT		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Personnel Costs						$98,194.61
Magistrate's Salary	1000-720-516213	$24,160.00	$6,359.87	$17,800.13	$24,160.00	
Clerk of Courts' Salary	1000-720-516214	$43,718.22	$29,695.11	$14,023.11	$47,266.29	
PERS	1000-720-521100	$6,702.95	$4,765.25	$1,937.70	$7,199.68	
Medicare	1000-720-521300	$694.23	$470.01	$224.22	$745.68	
Health & Dental Insurance	1000-720-522100	$15,152.04	$9,191.41	$5,960.63	$17,136.96	
Life Insurance	1000-720-522200	$66.00	$49.50	$16.50	$66.00	
Worker's Comp Premiums	1000-720-522500	$750.00	$422.80	$327.20	$750.00	
Unemployment Comp Premiu	1000-720-524000	$270.00	$270.00	$0.00	$270.00	
Travel & Transportation	1000-720-525200	$600.00	($97.50)	$697.50	$600.00	
Contractual Services						$2,400.00
Postage	1000-720-532200	$750.00	$300.00	$450.00	$750.00	
Prosecutor & Other Legal Fee	1000-720-534100	$900.00	$778.32	$121.68	$900.00	
Training Services	1000-720-534800	$750.00	$169.24	$580.76	$750.00	
Juror Duty Fees	1000-720-534923	$0.00	$0.00	$0.00	$0.00	
Insurance & Bonding	1000-720-535100	$0.00	$0.00	$0.00	$0.00	
Dues & Fees	1000-720-539100	$0.00	$0.00	$0.00	$0.00	
Supplies & Materials						$1,000.00
Office Supplies & Materials	1000-720-541000	$1,000.00	$827.69	$172.31	$1,000.00	
Miscellaneous						$0.00
Newark Municipal Court Fees	1000-720-564000	$0.00	$0.00	$0.00	$0.00	
TOTAL APPROPRIATION, MAYOR'S COURT		**$95,513.44**	**$53,201.70**	**$42,311.74**	**$101,594.61**	**$101,594.61**

FINANCE DEPARTMENT		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Personnel Costs						$64,369.95
Finance Director's Salary	1000-725-512100	$31,602.90	$20,800.86	$10,802.04	$32,548.00	
Assistant Clerks' Salaries	1000-725-512200	$0.00	$0.00	$0.00	$0.00	
PERS	1000-725-521100	$4,424.41	$3,067.30	$1,357.11	$4,556.72	
Medicare	1000-725-521300	$458.24	$300.79	$157.45	$471.95	
Health & Dental Insurance	1000-725-522100	$23,135.10	$18,600.74	$4,534.36	$25,763.28	
Life Insurance	1000-725-522200	$120.00	$90.00	$30.00	$120.00	
Worker's Comp Premiums	1000-725-522500	$375.00	$211.40	$163.60	$375.00	
Unemployment Comp Premiu	1000-725-524000	$135.00	$135.00	$0.00	$135.00	
Travel & Transportation	1000-725-525200	$400.00	$399.96	$0.04	$400.00	
Contractual Services						$29,650.00
Telephone	1000-725-532100	$6,500.00	$5,056.56	$1,443.44	$6,500.00	
Postage	1000-725-532200	$300.00	$250.00	$50.00	$300.00	
Postage Machine Rental	1000-725-532300	$450.00	$207.34	$242.66	$450.00	
Printing & Reproductions	1000-725-532400	$2,000.00	$1,285.53	$714.47	$2,000.00	
Advertising	1000-725-532500	$0.00	$0.00	$0.00	$0.00	
SSI fees	1000-725-534300	$9,000.00	$8,341.62	$658.38	$9,000.00	
Training Services	1000-725-534800	$500.00	$239.00	$261.00	$500.00	
Insurance & Bonding	1000-725-535100	$200.00	$40.00	$160.00	$200.00	
Dues & Fees	1000-725-539100	$700.00	$555.45	$144.55	$10,700.00	

VILLAGE OF JOHNSTOWN 2022 APPROPRIATIONS
WITH CORRESPONDING OPERATING BUDGETS

11/12/2021

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Supplies & Materials						$4,000.00
Office Supplies & Materials	1000-725-541000	$3,500.00	$3,500.00	$0.00	$3,500.00	
Maintenance of Equipment	1000-725-543200	$500.00	$500.00	$0.00	$500.00	
		$84,300.65	**$63,581.55**	**$20,719.10**	**$98,019.95**	
TOTAL APPROPRIATION, FINANCE DEPARTMENT						**$98,019.95**

LANDS & BUILDINGS		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Contractual Services						$91,700.00
Electricity	1000-730-531100	$19,000.00	$10,949.38	$8,050.62	$19,000.00	
Natural Gas	1000-730-531300	$7,700.00	$4,580.36	$3,119.64	$7,700.00	
Property Insurance Premium	1000-730-535200	$55,000.00	$55,000.00	$0.00	$65,000.00	
Liability Insurance Premium	1000-730-535300	$7,000.00	$7,000.00	$0.00	$0.00	
Supplies & Materials						$6,500.00
Operating Supplies & Material	1000-730-542000	$2,500.00	$543.02	$1,956.98	$2,500.00	
Maintenance of Equipment & I	1000-730-543200	$17,000.00	$13,973.69	$3,026.31	$4,000.00	
		$108,200.00	**$92,046.45**	**$16,153.55**	**$98,200.00**	
TOTAL APPROPRIATION, LANDS & BUILDINGS						**$98,200.00**

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COUNTY AUDITOR & COUNTY TREASURER FEES		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Contractual Services						$6,000.00
County Auditor's & County Tre	1000-740-534400	$5,000.00	$4,850.10	$149.90	$5,000.00	
Election Expenses	1000-740-534500	$1,000.00	$0.00	$1,000.00	$1,000.00	
		$6,000.00	**$4,850.10**	**$1,149.90**	**$6,000.00**	
TOTAL APPROPRIATION, COUNTY AUDITOR & COUNTY TREASURER FEES						**$6,000.00**

AUDITOR OF STATE FEES		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Contractual Services						$10,000.00
Auditing Services	1000-745-534200	$0.00	$0.00	$0.00	$10,000.00	
		$0.00	**$0.00**	**$0.00**	**$10,000.00**	
TOTAL APPROPRIATION, AUDITOR OF STATE FEES						**$10,000.00**

INCOME TAX ADMINISTRATION		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Contractual Services						$75,000.00
Accounting & Legal Fees	1000-755-534100	$72,000.00	$52,738.32	$19,261.68	$75,000.00	
Other Contractual Services	1000-755-539900	$0.00	$0.00	$0.00	$0.00	
Miscellaneous						$0.00
Deposits Refunded	1000-760-569040	$0.00	$0.00	$0.00	$0.00	
		$72,000.00	**$52,738.32**	**$19,261.68**	**$75,000.00**	
TOTAL APPROPRIATION, INCOME TAX ADMINISTRATION						**$75,000.00**

OTHER GENERAL GOVERNMENT		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Personnel Costs						$0.00
Insurance Deductible Reimbu	1000-790-522900	$0.00	$0.00	$0.00	$0.00	
TOTAL APPROPRIATION, OTHER GENERAL GOVERNMENT						**$0.00**

TOTAL APPROPRIATION, GENERAL GOVERNMENT $933,230.96

DEBT SERVICE		BUDGET	2020 ACTUAL thru 8/31/2021	VARIANCE	2021 BUDGET	2022 ANNUAL APPROPRIATIONS
Debt Service						$0.00
Principal	1000-850-571000	$0.00	$0.00	$0.00	$0.00	
Interest	1000-850-572000	$0.00	$0.00	$0.00	$0.00	

TOTAL APPROPRIATION, DEBT SERVICE		$0.00	$0.00	$0.00	$0.00	$0.00

OTHER FINANCING USES

Transfers						$910,500.00
Transfers Out	1000-910-591000	$712,900.00	$521,340.00	$191,560.00	$910,500.00	
Other Uses of Funds						$4,000.00
Contingencies	1000-930-593000	$4,000.00	$0.00	$4,000.00	$4,000.00	
TOTAL APPROPRIATION, OTHER FINANCING USES						$914,500.00

TOTAL APPROPRIATION, GENERAL FUND $3,625,370.63

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($185,877.15)

STREET CONSTRUCTION, MAINTENANCE, & REPAIR FUND

STREET MAINTENANCE & REPAIR

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Personnel Costs						$422,457.79
Department Salaries & Wages	2011-620-519000	$259,041.43	$145,080.62	$113,960.81	$278,389.92	
PERS	2011-620-521100	$35,670.08	$22,899.43	$12,770.65	$42,612.84	
Medicare	2011-620-521300	$3,321.10	$2,098.73	$1,222.37	$4,036.65	
Health & Dental Insurance	2011-620-522100	$63,963.23	$46,116.52	$17,846.71	$93,500.88	
Life Insurance	2011-620-522200	$330.00	$166.09	$163.91	$330.00	
Worker's Comp Premiums	2011-620-522500	$1,875.00	$1,127.28	$747.72	$1,875.00	
Unemployment Comp Premiu	2011-620-524000	$712.50	$483.19	$229.31	$712.50	
Travel & Transportation	2011-620-525200	$1,000.00	$0.00	$1,000.00	$1,000.00	
Contractual Services						$24,800.00
Natural Gas	2011-620-531300	$1,300.00	$509.96	$790.04	$1,300.00	
Telephone	2011-620-532100	$3,000.00	$2,189.92	$810.08	$4,500.00	
Advertising	2011-620-532500	$200.00	$0.00	$200.00	$500.00	
Engineering Services	2011-620-534600	$3,000.00	$0.00	$3,000.00	$3,000.00	
Training Services	2011-620-534800	$750.00	$16.33	$733.67	$1,000.00	
Insurance & Bonding	2011-620-535100	$0.00	$0.00	$0.00	$0.00	
Major Street & Curb Repair	2011-620-539600	$0.00	$0.00	$0.00	$0.00	
Other Contractual Services	2011-620-539900	$2,750.00	$2,731.25	$18.75	$14,500.00	
Supplies & Materials						$78,200.00
Office Supplies & Materials	2011-620-541000	$3,000.00	$480.77	$2,519.23	$3,000.00	
Operating Supplies & Material	2011-620-542000	$3,600.00	$2,429.21	$1,170.79	$3,600.00	
Repairs & Maintenance	2011-620-543100	$7,500.00	$5,462.25	$2,037.75	$9,000.00	
Maintenance of Equipment & I	2011-620-543200	$13,000.00	$6,300.94	$6,699.06	$13,000.00	
Small Tools & Minor Equipme	2011-620-544000	$10,000.00	$9,734.64	$265.36	$2,000.00	
Gasoline & Oil	2011-620-549030	$11,000.00	$9,858.67	$1,141.33	$15,000.00	
Uniforms	2011-620-549031	$3,000.00	$1,297.92	$1,702.08	$3,600.00	
Sand, Cement, & Gravel	2011-620-549034	$3,500.00	$2,372.63	$1,127.37	$4,000.00	
Cold Mix	2011-620-549035	$25,000.00	$6,393.34	$18,606.66	$25,000.00	
		$456,513.34	**$267,749.69**	**$188,763.65**	**$525,457.79**	
TOTAL APPROPRIATION, STREET MAINTENANCE & REPAIR						$525,457.79

STREET CLEANING, SNOW & ICE REMOVAL

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Supplies & Materials						$30,000.00
Operating Supplies (rock salt)	2011-630-542000	$29,000.00	$29,000.00	$0.00	$30,000.00	
TOTAL APPROPRIATION, STREET CLEANING, SNOW & REMOVAL						$30,000.00

TRAFFIC SIGNS & SIGNALS

		BUDGET	2021 ACTUAL	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS

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		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Contractual Services						$4,500.00
Electricity	2011-650-531100	$4,500.00	$1,714.50	$2,785.50	$4,500.00	
Supplies & Materials						$18,000.00
Repairs & Maintenance — Tra	2011-650-543100	$0.00	$0.00	$0.00	$0.00	
Maintenance of Equipment (Tr	2011-650-543200	$9,000.00	$1,489.97	$7,510.03	$9,000.00	
Traffic & Road Signs	2011-650-549037	$6,000.00	$2,530.26	$3,469.74	$9,000.00	
		$19,500.00	**$5,734.73**	**$13,765.27**	**$22,500.00**	
TOTAL APPROPRIATION, TRAFFIC SIGNS & SIGNALS						$22,500.00

SIDEWALKS

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Capital Outlay						$6,000.00
Sidewalks	2011-670-539600	$6,000.00	$2,136.90	$3,863.10	$6,000.00	
TOTAL APPROPRIATION, SIDEWALKS						$6,000.00

OTHER FINANCING USES

Transfers						$1,000.00
Transfers Out	2011-910-591000	$1,000.00	$0.00	$1,000.00	$1,000.00	
TOTAL APPROPRIATION, OTHER						$1,000.00

TOTAL APPROPRIATION, STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND **$584,957.79**

STATE HIGHWAY & IMPROVEMENT FUND

STREET MAINTENANCE & REPAIR

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Personnel Costs						$0.00
Department Salaries & Wages	2021-620-519000	$0.00	$0.00	$0.00	$0.00	
PERS	2021-620-521100	$0.00	$0.00	$0.00	$0.00	
Medicare	2021-620-521300	$0.00	$0.00	$0.00	$0.00	
Contractual Services						$1,000.00
Street and Curb Repair	2021-620-536600	$0.00	$0.00	$0.00	$0.00	
Streets, Highways & Curb Rep	2021-620-539600	$1,000.00	$0.00	$1,000.00	$1,000.00	
Supplies & Materials						$10,000.00
Operating Supplies & Material	2021-620-542000	$10,000.00	$1,080.18	$8,919.82	$10,000.00	
TOTAL APPROPRIATION, STREET MAINTENANCE & REPAIR		$11,000.00	$1,080.18	$9,919.82	$11,000.00	$11,000.00

STREET CLEANING, SNOW & ICE REMOVAL

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Supplies & Materials						$14,500.00
Road Salt	2021-630-542000	$4,000.00	$4,000.00	$0.00	$14,500.00	
TOTAL APPROPRIATION, STREET CLEANING, SNOW & ICE REMOVAL						$14,500.00

TRAFFIC SIGNS & SIGNALS

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Contractual Services						$7,500.00
Electricity	2021-650-531100	$7,500.00	$4,221.94	$3,278.06	$7,500.00	
Supplies & Materials						$3,000.00

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Maintenance of Equipment (Tı	2021-650-543200	$0.00	$0.00	$0.00	$3,000.00	
TOTAL APPROPRIATION, TRAFFIC SIGNS & SIGNALS		*$22,500.00*	*$9,302.12*			$10,500.00

TOTAL APPROPRIATION, STATE HIGHWAY & IMPROVEMENT FUND $36,000.00

PERMISSIVE MOTER VEHICLE LICENSE TAX FUND

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Capital Outlay						$0.00
Streets, Highways, Sidewalks	2101-800-555500	$0.00	$0.00	$0.00	$0.00	
TOTAL APPROPRIATION, PERMISSIVE MOTOR VEHICLE LICENSE TAX FUND						$0.00

ENFORCEMENT & EDUCATION FUND

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Supplies & Materials						$0.00
Operating Supplies & Material	2271-110-542000	$0.00	$0.00	$0.00	$0.00	
TOTAL APPROPRIATION, ENFORCEMENT & EDUCATION FUND						$0.00

EQUITABLE SHARING FUND

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Supplies & Materials						$0.00
Operating Supplies & Material	2272-110-542000	$0.00	$0.00	$0.00	$0.00	
TOTAL APPROPRIATION, EQUITABLE SHARING FUND						$0.00

MAYOR'S COURT — COMPUTER FUND

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
						$0.00
Supplies & Materials	2901-720-549000	$1,000.00	$952.80	$47.20	$0.00	

TOTAL APPROPRIATION, MAYOR'S COURT — COMPUTER FUND $0.00

BABCOCK PROJECTS FUND

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Capital Outlay						$0.00
Other Capital Outlay — Counc	2902-490-559050	$0.00	$0.00	$0.00	$0.00	
Other Capital Outlay — Down	2902-490-559051	$0.00	$0.00	$0.00	$0.00	
		$0.00	**$0.00**	**$0.00**	**$0.00**	

TOTAL APPROPRIATION, BABCOCK PROJECTS FUND $0.00

BUDGET STABILIZATION FUND

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Capital Outlay						$10,000.00
Other Capital Outlay — Counc	2903-490-559050	$0.00	$0.00	$0.00	$0.00	
Streets, Highways, Sidewalks	2903-800-555500	$60,000.00	$23,181.17	$36,818.83	$10,000.00	
Transfers Out	2903-910-591000	$0.00	$0.00	$0.00	$0.00	

TOTAL APPROPRIATION, BUDGET STABILIZATION FUND $10,000.00

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FEMA FUND

		2021 BUDGET	2021 ACTUAL thru 8/31/2021	2021 VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
						$0.00
Office Supplies & Materials	2904-725-541000	$0.00	$0.00	$0.00	$0.00	
Maintenance of Equipment	2904-725-543200	$0.00	$0.00	$0.00	$0.00	
		$0.00	**$0.00**	**$0.00**	**$0.00**	
TOTAL APPROPRIATION, FEMA FUND						**$0.00**

SCHOOL TRAFFIC IMPROVEMENT FUND

		2021 BUDGET	2021 ACTUAL thru 8/31/2021	2021 VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Supplies & Materials						$0.00
Traffic & Road Signs	2905-650-549037	$10,000.00	$2,185.37	$7,814.63	$0.00	
		$10,000.00	**$2,185.37**	**$7,814.63**	**$0.00**	
TOTAL APPROPRIATION, SCHOOL TRAFFIC IMPROVEMENT FUND						**$0.00**

RESTRICTED POLICE GRANT FUND

		2021 BUDGET	2021 ACTUAL thru 8/31/2021	2021 VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Contractual Services						$0.00
Training Services	2906-110-534800	$5,000.00	$5,000.00	$0.00	$0.00	
Office Supplies	2906-110-541000					
		$5,000.00	**$5,000.00**	**$0.00**	**$0.00**	
TOTAL APPROPRIATION, RESTRICTED POLICE GRANT FUND						**$0.00**

RIGHT OF WAY FUND

		2021 BUDGET	2021 ACTUAL thru 8/31/2021	2021 VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Contractual Services						$6,000.00
Engineering Services	2907-710-534600	$6,000.00	$3,000.00	$3,000.00	$6,000.00	
Capital Outlay						$0.00
Equipment	2907-800-552000	$3,000.00	$2,909.90	$90.10	$0.00	
		$9,000.00	**$5,909.90**	**$3,090.10**	**$6,000.00**	
TOTAL APPROPRIATION, RIGHT OF WAY FUND						**$6,000.00**

EMPLOYEE FUND

		2021 BUDGET	2021 ACTUAL thru 8/31/2021	2021 VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
						$0.00
		$0.00	$0.00	$0.00	$0.00	
Transfers						$0.00
Transfers - Out	2908-910-591000	$0.00	$0.00	$0.00	$0.00	
		$0.00	**$0.00**	**$0.00**	**$0.00**	
TOTAL APPROPRIATION, EMPLOYEE FUND						**$0.00**

ARPA FUND

		2021 BUDGET	2021 ACTUAL thru 8/31/2021	2021 VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
						$179,564.48
Transfers						
Transfers - Out	2910-910-591000	$0.00	$0.00	$0.00	$179,564.48	

DEBT SERVICE FUND

		2021 BUDGET	2021 ACTUAL thru 8/31/2021	2021 VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Debt Service						$492,000.00
Principal	3101-850-571000	$344,000.00	$37,620.34	$306,379.66	$362,000.00	
Interest	3101-850-572000	$145,000.00	$62,673.94	$82,326.06	$130,000.00	
Other Debt Service	3101-850-579000	$1,000.00	$100.00	$900.00	$0.00	

	$490,000.00	$100,394.28	$389,605.72	$492,000.00	

TOTAL APPROPRIATION, DEBT SERVICE FUND **$492,000.00**

VILLAGE CAPITAL PROJECTS FUND

Capital Outlay		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
						$607,000.00
Park Improvements	4901-800-551000	$34,000.00	$0.00	$34,000.00	$0.00	
Equipment	4901-800-552000	$0.00	$0.00	$0.00	$95,000.00	
Buildings & Other Structures	4901-800-553000	$175,000.00	$148,762.63	$26,237.37	$0.00	
Motor Vehicles	4901-800-555000	$0.00	$0.00	$0.00	$0.00	
Streets, Highways, Sidewalks	4901-800-555500	$1,654,808.25	$564,034.58	$1,090,773.67	$512,000.00	
		$1,863,808.25	**$712,797.21**	**$1,151,011.04**	**$607,000.00**	
						$607,000.00
OTHER FINANCING USES						
Transfers						$0.00
Transfers Out	4901-910-591000	$0.00	$0.00	$0.00	$0.00	

TOTAL APPROPRIATION, CAPITAL PROJECTS FUND **$607,000.00**

CAPITAL PROJECTS FUND - US 62 Turn Lane

Capital Outlay		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
						$153,400.03
Streets, Highways, Sidewalks	4902-800-555500	$153,400.00	$478.30	$152,921.70	$153,400.03	
		$153,400.00	**$478.30**	**$152,921.70**	**$153,400.03**	
						$153,400.03

TOTAL APPROPRIATION, CAPITAL PROJECTS FUND **$153,400.03**

CAPITAL PROJECTS FUND - Leafy Dell & N Main Traffic Circle

Capital Outlay		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
						$28,500.00
Streets, Highways, Sidewalks	4903-800-555500	$0.00	$0.00	$0.00	$28,500.00	
		$0.00	**$0.00**	**$0.00**	**$28,500.00**	
						$28,500.00

TOTAL APPROPRIATION, CAPITAL PROJECTS FUND **$28,500.00**

TOTAL APPROPRIATION, VILLAGE CAPITAL PROJECTS FUND **$2,520,100.12**

WATER OPERATIONS FUND

Personnel Costs		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
						$406,649.39
Manager's Salary	5101-539-513100	$75,468.69	$29,055.20	$46,413.49	$71,093.91	
Department Salaries & Wages	5101-539-519000	$218,859.96	$150,073.02	$68,786.94	$226,475.93	
PERS	5101-539-521100	$39,876.76	$31,308.64	$8,568.12	$45,196.02	
Medicare	5101-539-521300	$3,506.52	$2,593.82	$912.70	$4,314.76	
Health & Dental Insurance	5101-539-522100	$58,119.52	$40,698.78	$17,420.74	$56,246.76	

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Life Insurance	5101-539-522200	$252.00	$111.51	$140.49	$252.00	
Worker's Comp Premiums	5101-539-522500	$1,500.00	$915.60	$584.40	$1,500.00	
Unemployment Comp Premiu	5101-539-524000	$570.00	$111.87	$458.13	$570.00	
Travel & Transportation	5101-539-525200	$1,000.00	$0.00	$1,000.00	$1,000.00	
Contractual Services						$149,450.00
Electricity	5101-539-531100	$50,000.00	$31,005.06	$18,994.94	$50,000.00	
Natural Gas	5101-539-531300	$3,000.00	$1,081.52	$1,918.48	$3,000.00	
Telephone & Pagers	5101-539-532100	$5,000.00	$3,947.60	$1,052.40	$7,000.00	
Postage	5101-539-532200	$500.00	$250.00	$250.00	$500.00	
Postage Machine Rental	5101-539-532300	$450.00	$207.34	$242.66	$450.00	
Advertising	5101-539-532500	$1,000.00	$0.00	$1,000.00	$1,000.00	
Accounting & Legal Fees	5101-539-534100	$6,500.00	$6,500.00	$0.00	$7,000.00	
Engineering Services	5101-539-534600	$34,000.00	$3,095.06	$30,904.94	$34,000.00	
Training Services	5101-539-534800	$3,000.00	$125.00	$2,875.00	$3,000.00	
Lab Tests	5101-539-534922	$4,000.00	$1,414.30	$2,585.70	$4,000.00	
Other Contractual Services	5101-539-539900	$31,000.00	$17,353.60	$13,646.40	$39,000.00	
Supplies & Materials						$300,500.00
Office Supplies & Materials	5101-539-541000	$4,000.00	$787.15	$3,212.85	$4,000.00	
Operating Supplies & Material	5101-539-542000	$7,000.00	$6,654.88	$345.12	$8,000.00	
Repairs & Maintenance — Ve	5101-539-543100	$102,000.00	$98,469.72	$3,530.28	$104,000.00	
Maintenance of Equipment & I	5101-539-543200	$80,000.00	$24,837.64	$55,162.36	$80,000.00	
Small Tools & Minor Equipme	5101-539-544000	$600.00	$94.88	$505.12	$600.00	
Gasoline & Oil	5101-539-549030	$8,000.00	$5,746.69	$2,253.31	$9,000.00	
Uniforms	5101-539-549031	$1,800.00	$953.65	$846.35	$2,400.00	
Plant Chemicals	5101-539-549032	$86,000.00	$61,496.39	$24,503.61	$92,500.00	
Permit Fees						$6,000.00
EPA Permit Fees	5101-539-564044	$6,000.00	$1,200.00	$4,800.00	$6,000.00	
Refunds	5101-539-569040	$0.00	$0.00	$0.00	$0.00	
Other Uses of Funds						$1,500.00
Transfers Out	5101-910-591000	$1,500.00	$0.00	$1,500.00	$1,500.00	
Contingencies	5101-930-593000	$0.00	$0.00	$0.00	$0.00	
		$835,003.45	**$520,416.92**	**$314,586.53**	**$864,099.39**	

TOTAL APPROPRIATION, WATER OPERATIONS FUND **$864,099.39**

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SEWER OPERATIONS FUND

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Personnel Costs						$356,287.15
Manager's Salary	5201-549-513100	$75,468.69	$29,055.20	$46,413.49	$71,093.91	
Department Salaries & Wages	5201-549-519000	$191,878.27	$158,228.99	$33,649.28	$217,533.37	
PERS	5201-549-521100	$43,449.32	$32,950.26	$10,499.06	$13,489.39	
Medicare	5201-549-521300	$3,876.53	$2,711.63	$1,164.90	$4,185.10	
Health & Dental Insurance	5201-549-522100	$67,986.10	$51,739.03	$16,247.07	$47,114.88	
Life Insurance	5201-549-522200	$318.00	$239.50	$78.50	$318.00	
Worker's Comp Premiums	5201-549-522500	$1,125.00	$634.20	$490.80	$1,125.00	
Unemployment Comp Premiu	5201-549-524000	$427.50	$100.00	$327.50	$427.50	
Travel & Transportation	5201-549-525200	$1,000.00	$0.00	$1,000.00	$1,000.00	
Contractual Services						$269,000.00
Electricity	5201-549-531100	$155,000.00	$76,925.80	$78,074.20	$150,000.00	
Natural Gas	5201-549-531300	$4,500.00	$2,631.18	$1,868.82	$4,500.00	
Telephone & Pagers	5201-549-532100	$5,500.00	$3,586.80	$1,913.20	$5,500.00	
Postage	5201-549-532200	$500.00	$250.00	$250.00	$500.00	
Postage Machine Rental	5201-549-532300	$450.00	$207.34	$242.66	$450.00	
Advertising	5201-549-532500	$500.00	$0.00	$500.00	$1,000.00	
Accounting & Legal Fees	5201-549-534100	$6,500.00	$6,500.00	$0.00	$7,000.00	

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Engineering Services	5201-549-534600	$30,000.00	$0.00	$30,000.00	$30,000.00	
Training Services	5201-549-534800	$2,000.00	$504.49	$1,495.51	$2,000.00	
Lab Tests	5201-549-534922	$13,500.00	$5,227.96	$8,272.04	$12,500.00	
Insurance & Bonding	5201-549-535100	$200.00	$0.00	$200.00	$200.00	
Dues & Fees	5201-549-539100	$350.00	$0.00	$350.00	$350.00	
Other Contractual Services	5201-549-539900	$43,500.00	$19,716.94	$23,783.06	$55,000.00	
Supplies & Materials						$277,400.00
Office Supplies & Materials	5201-549-541000	$3,000.00	$930.95	$2,069.05	$3,000.00	
Operating Supplies & Material	5201-549-542000	$5,000.00	$4,814.82	$185.18	$6,000.00	
Repairs & Maintenance — Ve	5201-549-543100	$5,500.00	$2,744.57	$2,755.43	$5,500.00	
Maintenance of Equipment & I	5201-549-543200	$226,000.00	$118,651.16	$107,348.84	$190,000.00	
Small Tools & Minor Equipme	5201-549-544000	$600.00	$329.78	$270.22	$600.00	
Gasoline & Oil	5201-549-549030	$6,000.00	$6,000.00	$0.00	$10,500.00	
Uniforms	5201-549-549031	$1,800.00	$832.28	$967.72	$1,800.00	
Plant Chemicals	5201-549-549032	$50,000.00	$32,197.69	$17,802.31	$60,000.00	
Permit Fees						$4,000.00
EPA Permit Fees	5201-549-564044	$4,000.00	$650.41	$3,349.59	$4,000.00	
Refunds	5201-549-569040	$0.00	$0.00	$0.00	$0.00	
Capital Outlay						$0.00
Equipment — Meters	5201-800-552000					
Buildings & Other Structures	5201-800-553000					
Machinery & Equipment — Pl	5201-800-554000					
Motor Vehicles	5201-800-555000					
Utility Distribution Systems	5201-800-556000					
Other Uses of Funds						$1,500.00
Transfers - Out	5201-910-591000	$1,500.00	$0.00	$1,500.00	$1,500.00	
Contingencies	5201-930-593000	$0.00	$0.00	$0.00	$0.00	
		$951,429.41	**$558,360.98**	**$393,068.43**	**$908,187.15**	

TOTAL APPROPRIATION, SEWER OPERATIONS FUND **$908,187.15**

WATER REPLACEMENT & IMPROVEMENTS FUND

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Capital Outlay						$2,115,539.00
Buildings & Other Structures	5701-800-553000	$50,000.00	$0.00	$50,000.00	$2,115,539.00	
Machinery & Equipment — Pl	5701-800-554000	$154,590.00	$84,836.36	$69,753.64	$0.00	
Motor Vehicles	5701-800-555000	$40,000.00	$0.00	$40,000.00	$0.00	
Utility Distribution Systems	5701-800-556000	$4,208,033.00	$1,061,966.34	$3,146,066.66	$0.00	
		$4,452,623.00	**$1,146,802.70**	**$3,305,820.30**	**$2,115,539.00**	

TOTAL APPROPRIATION, WATER REPLACEMENT & IMPROVEMENTS FUND **$2,115,539.00**

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SEWER REPLACEMENT & IMPROVEMENTS

		BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Capital Outlay						$645,000.00
Buildings & Other Structures	5702-800-553000	$500,000.00	$0.00	$500,000.00	$500,000.00	
Machinery & Equipment — Pl	5702-800-554000	$50,000.00	$0.00	$50,000.00	$95,000.00	

	Motor Vehicles	5702-800-555000	$0.00	$0.00	$0.00	$0.00	
	Utility Distribution Systems	5702-800-556000	$2,053,320.00	$362,929.90	$1,690,390.10	$50,000.00	
Miscellaneous							$0.00
	Reimbursements — Tap Fees	5702-800-569052	$0.00	$0.00	$0.00	$0.00	
			$2,603,320.00	**$362,929.90**	**$2,240,390.10**	**$645,000.00**	

TOTAL APPROPRIATION, SEWER REPLACEMENT & IMPROVEMENTS FUND **$645,000.00**

WATER DEBT SERVICE FUND

			BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Debt Service							$391,000.00
	Principal	5721-850-571000	$150,600.00	$17,302.05	$133,297.95	$150,500.00	
	Interest	5721-850-572000	$245,000.00	$121,833.46	$123,166.54	$240,500.00	
	Other Debt Service	5721-850-579000	$1,000.00	$200.00	$800.00	$0.00	
			$396,600.00	**$139,335.51**	**$257,264.49**	**$391,000.00**	

TOTAL APPROPRIATION, WATER DEBT SERVICE FUND **$391,000.00**

SEWER DEBT SERVICE FUND

			BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Debt Service							$479,000.00
			$481,500.00	**$202,621.04**	**$278,878.96**	$479,000.00	

TOTAL APPROPRIATION, SEWER DEBT SERVICE FUND **$479,000.00**

ENTERPRISE DEPOSIT FUND

			BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Miscellaneous							$35,000.00
	Deposits Refunded	5781-599-561000	$0.00	$0.00	$0.00	$0.00	
	Deposits Applied	5781-599-562000	$35,000.00	$29,039.85	$5,960.15	$35,000.00	
Transfers							$1,000.00
	Transfers Out	5781-910-591000	$1,000.00	$0.00	$1,000.00	$1,000.00	
			$36,000.00	**$29,039.85**	**$6,960.15**	**$36,000.00**	

TOTAL APPROPRIATION, ENTERPRISE DEPOSIT FUND **$36,000.00**

UNCLAIMED MONIES FUND

			BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
							$0.00
	Other Financing Issues	9101-990-599000	$0.00	$0.00	$0.00	$0.00	

#REF!

MAYOR'S COURT FUND

			BUDGET	2021 ACTUAL thru 8/31/2021	VARIANCE	2022 BUDGET	2022 ANNUAL APPROPRIATIONS
Contractual Services							$65,000.00
	Payment to Another Political S	9904-720-564000	$85,000.00	$47,198.50	$37,801.50	$65,000.00	

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TOTAL APPROPRIATION, MAYOR'S COURT FUND				**$65,000.00**
TOTAL APPROPRIATIONS, ALL FU	*$16,055,246.06*	*$6,314,996.65*	*$10,845,153.96*	**$11,018,553.99**

2022 Expected Revenue

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REV. ACCOUNT	DESCRIPTION		2022 BUDGET
1000-000-411000	General Property Tax - Real Estate		$320,000
1000-000-412000	Tangible Personal Property Tax		$0
1000-000-413000	Municipal Income Tax		$2,500,000
1000-000-421100	Local Gov't Distribution		$100,000
1000-000-421200	Local Gov't Revenue Assistance		$0
1000-000-422100	Inheritance Tax		$0
1000-000-422200	Cigarette Tax		$150
1000-000-422400	Liquor and Beer Permit Fees		$5,000
1000-000-423100	Property Tax allocation		$0
1000-000-442400	State Grants		$0
1000-000-452900	Other Cultural & Recreational Programs		$0
1000-000-453900	Electronic Sign Fee		$250
1000-000-461900	Other Fines and Forfeitures		$60,000
1000-000-461901	Other Fines and Forfeitures - Immobilization		$2,000
1000-000-462100	Zoning Permits		$40,000
1000-000-462300	Inspection and Plan review		$100,000
1000-000-462500	Cable Franchise Fees		$37,000
1000-000-462900	Other Licenses and Permits		$700
1000-000-470100	Investment Income		$10,000
1000-000-482002	Contributions and Donations - Police Department		$1,000
1000-000-482003	Contributions and Donations - Recreation Department		$0
1000-000-489200	Other Miscellaneous		$25,000
1000-000-489204	Other Miscellaneous Copies & Reports'		$500
1000-000-489291	Other Miscellaneous Rent		$1,500
1000-000-496100	Sale of Fixed Assets		$0
1000-000-493100	Operating Transfers In		$179,564
1000-000-499900	Other Financing Source		$0
		GRAND TOTAL	**$3,382,664**
Street Construction Maintenance			
2011-000-422500	Gasoline Tax (State)		$260,400
2011-000-422600	License Tax (State & County)		$115,240
2011-000-470100	Interest		$0
2011-000-489200	Other Miscellaneous		$0
2011-000-493100	Operating Transfers In		$135,000
		GRAND TOTAL	**$510,640**
State Highway			
2021-000-422500	Gasoline Tax (State)		$19,600

2021-000-422600	License Tax (County)		$3,760
2021-000-470100	Investment Income		$0
		GRAND TOTAL	**$23,360**
Permissive Motor Vehicle License			
2101-000-443000	License Tax (County)		$0
2101-000-470100	Interest		
		GRAND TOTAL	**$0**
2121-411-0000	Federal - Restricted		$0
		GRAND TOTAL	**$0**
2271-000-461900	Other Fines and Forfeitures		$0
2271-619-0001	Other Fines and Forfeitures - Immobilization		$0
		GRAND TOTAL	**$0**
2272-000-461900	Other Fines and Forfeitures		$0
		GRAND TOTAL	**$0**
2901-000-461100	Court Cost		$1,000
		GRAND TOTAL	**$1,000**
2902-000-470100	Interest		
2902-000-820000	Contributions and Donations		$0
		GRAND TOTAL	**$0**
2903-000-470100	Interest		
2903-000-489200	Miscellaneous		
2903-000-493100	Operating Transfers In		$0
		GRAND TOTAL	**$0**
2904-000-493100	Operating Transfers In		$0
		GRAND TOTAL	**$0**
2905-000-493100	Operating Transfers In		$0
		GRAND TOTAL	**$0**
2906-000-414400	State Grants Restricted		$1,000
2906-000-493100	Operating Transfers In		$0
		GRAND TOTAL	**$1,000**
2907-000-462200	Right of way permits		$30,000
2907-000-489200	Miscellaneous		$0
2907-000-493100	Operating Transfers In		$0
		GRAND TOTAL	**$30,000**
2908-000-493100	Transfers In		$9,500
		GRAND TOTAL	**$9,500**

2910-000-493100	Transfers In		$267,010
		GRAND TOTAL	**$267,010**
3101-000-492100	Sale of Bonds		$0
3101-000-493100	Operating Transfers In		$336,000
		GRAND TOTAL	**$336,000**
4901-000-442216	Public Works - Restricted State		$0
4901-000-492100	Sale of Notes		$0
4901-000-493100	Transfers - In		$635,500
		GRAND TOTAL	**$635,500**
4902-000-493100	Transfers - In		$0
		GRAND TOTAL	**$0**
4903-000-493100	Transfers - In		$28,500
		GRAND TOTAL	**$28,500**
5101-000-454100	Consumer Rent (Water Payments)		$720,000
5101-000-454200	Tap Fees		$24,375
5101-000-470100	Investment Income		
5101-000-489200	Miscellaneous		$6,000
			$0
5101-000-493100	Transfers In		$0
5101-000-496100	Sale of Fixed Assets		$0
		GRAND TOTAL	**$750,375**
5201-000-454100	Consumer Rent (Sewer Payments)		$720,000
5201-000-454200	Tap Fees		$24,375
5201-000-470100	Investment Income		$0
5201-000-489200	Other Miscellaneous		$0
			$0
5201-000-493100	Operating Transfers In		$0
5201-000-496100	Sale of Fixed Assets		$0
		GRAND TOTAL	**$744,375**
5701-000-442916	Public Works - State		$0
5701-000-454900	Utilities Fees		$481,000
5701-000-470100	Investment Income		$2,000
5701-000-489200	Miscellaneous		$0

5701-000-492100	Sale of Notes		$0
5701-000-493000	Plant Expansion Savings		$50,000
5701-000-493100	Operating Transfers In		$0
		GRAND TOTAL	**$533,000**
5702-000-454300	Bulk Sales		$200,000
5702-000-454900	Utilities Fees		$481,000
5702-000-470100	Investment Income		$20,000
5702-000-489200	Miscellaneous		$0
5702-000-492100	Sale of Notes		$0
5702-000-493000	Plant Expansion Savings		$50,000
5702-000-493100	Operating Transfers In		$0
		GRAND TOTAL	**$751,000**
5721-000-454100	Consumer Rent (Water Debt payments)		$480,000
5721-000-470100	Investment Income		$2,000
5721-000-489200	Miscellaneous		$10,000
5721-000-492100	Sale of Notes		$0
5721-931-0000	Operating Transfers In		$0
		GRAND TOTAL	**$492,000**
5722-000-454100	Consumer Rent (Sewer Debt payments)		$480,000
5722-000-470100	Investment Income		$2,000
5722-000-492100	Sale of Notes		$0
5722-931-0000	Operating Transfers In		$0
		GRAND TOTAL	**$482,000**
5781-000-454400	Deposits		$50,000
		GRAND TOTAL	**$50,000**
9101-000-499900	Other Financing Sources		$0
		GRAND TOTAL	**$0**
9904-000-461900	Other Fines and Forfeitures		$60,000
		GRAND TOTAL	**$60,000**

ALL OF THE FUNDS GRAND TOTAL **$9,087,925**

Officers		Health	Dental	Admin Fees	Total
		$0	$0		
	Ballistrea	$15,507	$1,343		
	Cooperrider	$10,061	$1,343		
	Haroon	$13,326	$1,343		
	Fox	$5,590	$389		
	Pacha	$18,627	$1,343		
	Smart	$15,555	$1,343		
	Hatfield	$5,590	$389		
	Rodriguez	$11,037	$719		
	Hargraves	$18,627	$1,343		
Dispatch	Fife	$5,590	$389		
		$0	$0		
	Reffitt	$15,495	$1,343		
	Adm. Costs			$1,560	
13	HRA Costs			$73,125	
					$220,980
		Health	Dental	Admin Fees	Total
Water	Nichols, D	$13,326	$389		
	Nichols, T	$5,590	$719		
	Perry	$5,590	$719		
	Vernon	$5,590	$1,343		
	Adm. Costs			$480	
3	HRA Costs			$22,500	
					$56,247
		Health	Dental	Admin Fees	Total
Sewer	Drake	$11,037	$719		
	Fitch	$11,037	$719		
	Liggett	$5,650	$719		
	Adm. Costs			$360	
3	HRA Costs			$16,875	
					$47,115
		Health	Dental	Admin Fees	Total
Street Maint	Cain	$11,049	$719		
	Ferguson	$7,820	$719		
	Swick	$5,602	$719		
	Devore	$11,037	$389		
	Gutridge	$13,326	$1,343		
	Thacker	$5,590	$719		
	Adm. Costs			$720	
5	HRA Costs			$33,750	
					$93,501
		Health	Dental	Admin Fees	Total
Mayor's Cou	Ward	$10,049	$1,343		
	Adm. Costs			$120	
1	HRA Costs			$5,625	
					$17,137
		Health	Dental	Admin Fees	Total
Administratio	Lenner	$15,555	$1,343		
	Monroe	$13,326	$1,343		
	Adm. Costs			$240	
2	HRA Costs			$11,250	
					$43,058
		Health	Dental	Admin Fees	Total
Finance	Steffan	$18,675	$1,343		
	Adm. Costs			$120	
1	HRA Costs			$5,625	
					$25,763
		Health	Dental	Admin Fees	Total
Zoning	Open Zoning	$15,495	$1,343		
	Klimchak	$11,037	$389		
	Adm. Costs			$240	
1	HRA Costs			$11,250	

	2022 Health Insurance		2022 Dental Insurance	
	Month	Year	Month	Year
	$0.00	$0.00	$0.00	$0.00
Ballistrea	$1,292.28	$15,507.36	$111.92	$1,343.04
Cain, Michae	$920.74	$11,048.88	$59.88	$718.56
Ferguson	$651.64	$7,819.68	$59.88	$718.56
Fox	$465.87	$5,590.44	$32.43	$389.16
Cooperider	$838.41	$10,060.92	$111.92	$1,343.04
Swick	$466.87	$5,602.44	$59.88	$718.56
Devore	$919.74	$11,036.88	$32.43	$389.16
Drake	$919.74	$11,036.88	$59.88	$718.56
Fitch	$919.74	$11,036.88	$59.88	$718.56
Pacha	$1,552.27	$18,627.24	$111.92	$1,343.04
Haroon	$1,110.51	$13,326.12	$111.92	$1,343.04
Gutridge	$1,110.51	$13,326.12	$111.92	$1,343.04
Nichols, D	$1,110.51	$13,326.12	$32.43	$389.16
Lenner	$1,296.28	$15,555.36	$111.92	$1,343.04
Liggett	$470.87	$5,650.44	$59.88	$718.56
Nichols, T	$465.87	$5,590.44	$59.88	$718.56
Monroe	$1,110.51	$13,326.12	$111.92	$1,343.04
Fife	$465.87	$5,590.44	$32.43	$389.16
Perry	$465.87	$5,590.44	$59.88	$718.56
Thacker	$465.87	$5,590.44	$59.88	$718.56
Rodriguez	$919.74	$11,036.88	$59.88	$718.56
Smart	$1,296.28	$15,555.36	$111.92	$1,343.04
	$0.00	$0.00	$0.00	$0.00
Steffan	$1,556.27	$18,675.24	$111.92	$1,343.04
Klimchak	$919.74	$11,036.88	$32.43	$389.16
Ward	$837.41	$10,048.92	$111.92	$1,343.04
Hatfield	$465.87	$5,590.44	$32.43	$389.16
Hargraves	$1,552.27	$18,627.24	$111.92	$1,343.04
Reffitt	$1,291.28	$15,495.36	$111.92	$1,343.04
Vernon	$465.87	$5,590.44	$111.92	$1,343.04
Open Zoning	$1,291.28	$15,495.36	$111.92	$1,343.04
	$27,615.98	$331,391.76	$2,360.26	$28,323.12

HRA Cost-Analysis

# of FT Employees		% of cost	% employee	
		$0		$180,000
13	Police	59%	41%	$73,125
2	Zoning		6%	$11,250
1	Mayors Court	1%	3%	$5,625
6	Street Maint	7%	19%	$33,750
2	Adm	9%	6%	$11,250
1	Finance	5%	3%	$5,625
4	Water	8%	13%	$22,500
3	Sewer (fitch, drak	11%	9%	$16,875
32				

HRA Charges (MMO and HRA card)

Actual spending by Department

TOTAL	2014	2015	2016	2017	2018
$403,465	$37,178	$74,998	$59,391	$77,031	$81,133
$847					
$8,990	$1,507	$991	$2,251	$689	$2,029
$44,543	$8,543	$9,818	$5,772	$2,988	$8,305
$60,632	$8,902	$11,019	$8,211	$10,767	$9,363
$31,813	$4,066	$6,943	$7,261	$3,363	$6,019
$56,214	$8,019	$6,101	$2,642	$13,906	$13,701
$75,376	$8,462	$22,875	$21,240	$8,172	$6,623
$681,881	$76,677	$132,745	$106,768	$116,916	$127,173

			$39,754
$331,392	**$28,323**	**$183,840**	**$543,555**
		average cost per employee	**$21,742.20**

$316,807 est prior to renewal

	2014 Health Insurance		2014 Dental Insurance	
	Month	Year	Month	Year
Anthony	$673.17	$8,078.05	$111.92	$1,343.04
Ashbrook	$673.17	$8,078.05	$111.92	$1,343.04
Barlitt	$502.09	$6,025.09	$111.92	$1,343.04
Belcher	$0.00	$0.00	$0.00	$0.00
Biggers Landis	$932.16	$11,185.95	$111.92	$1,343.04
Boudinot	$932.16	$11,185.95	$111.92	$1,343.04
Bowman	$781.08	$9,372.98	$111.92	$1,343.04
Cain	$565.26	$6,783.13	$59.88	$718.56
Cooperider	$932.16	$11,185.95	$111.92	$1,343.04
Corbin	$565.26	$6,783.13	$59.88	$718.56
Fitch	$286.27	$3,435.24	$32.43	$389.16
Gifford	$0.00	$0.00	$0.00	$0.00
Hacker	$673.17	$8,078.05	$111.92	$1,343.04
Homstad	$653.17	$7,838.06	$111.92	$1,343.04
Howard	$932.16	$11,185.95	$111.92	$1,343.04
Lenner	$781.08	$9,372.98	$111.92	$1,343.04
Liggett	$502.09	$6,025.09	$111.92	$1,343.04
Long	$286.27	$3,435.24	$32.43	$389.16
Monroe	$502.09	$6,025.09	$111.92	$1,343.04
Moyer	$673.17	$8,078.05	$111.92	$1,343.04
Perry	$932.16	$11,185.95	$111.92	$1,343.04
Sherrod	$286.27	$3,435.24	$32.43	$389.16
Roberts	$565.26	$6,783.13	$59.88	$718.56
Smart	$673.17	$8,078.05	$111.92	$1,343.04
Ward	$781.08	$9,372.98	$111.92	$1,343.04
	$15,083.95	**$181,007.42**	**$2,179.57**	**$26,154.84**

	2013 Health Insurance		2013 Dental Insurance	
	Month	Year	Month	Year
Anthony	$1,122.48	$13,469.76	$84.86	$1,018.32
Ashbrook	$1,122.48	$13,469.76	$84.86	$1,018.32
Barlitt	$657.25	$7,887.00	$84.86	$1,018.32
Belcher	$657.25	$7,887.00	$48.56	$582.72
Biggers Land	$1,122.48	$13,469.76	$84.86	$1,018.32
Boudinot	$1,122.48	$13,469.76	$84.86	$1,018.32
Bowman	$1,122.48	$13,469.76	$84.86	$1,018.32
Cain	$852.93	$10,235.16	$48.46	$581.52
Cooperider	$1,122.48	$13,469.76	$84.86	$1,018.32
Corbin	$852.48	$10,229.76	$48.56	$582.72
Fitch	$387.70	$4,652.40	$25.89	$310.68
Flaig	$1,122.48	$13,469.76	$84.86	$1,018.32
Gifford	$1,122.48	$13,469.76	$84.86	$1,018.32
Hacker	$1,122.48	$13,469.76	$48.56	$582.72
Homstad	$657.25	$7,887.00	$48.56	$582.72
Howard	$1,122.48	$13,469.76	$84.86	$1,018.32
Lenner	$1,122.48	$13,469.76	$84.86	$1,018.32
Liggett	$657.25	$7,887.00	$84.86	$1,018.32
Long	$387.70	$4,652.40	$25.89	$310.68
Moyer	$1,122.48	$13,469.76	$84.86	$1,018.32
Perry	$1,122.48	$13,469.76	$84.86	$1,018.32
Rawson	$657.25	$7,887.00	$84.86	$1,018.32
Roberts	$852.93	$10,235.16	$48.56	$582.72
Sides	$387.70	$4,652.40	$25.89	$310.68
Smart	$1,122.48	$13,469.76	$84.86	$1,018.32
Ward	$1,122.48	$13,469.76	$84.86	$1,018.32
	$23,844.89	**$286,138.68**	**$1,811.55**	**$21,738.60**

Anthony
Ashbrook
Barlitt
Belcher
Biggers Lan
Boudinot
Bowman
Cain
Cooperider
Corbin
Fitch
Flaig
Gifford
Hacker
Homstad
Howard
Lenner
Liggett
Long
Moyer
Perry
Rawson
Roberts
Sides
Smart
Ward

2013 Medical Premium Multi Department Breakdown

	GF		Water		Sewer		
	Amount	Percentage	Amount	Percentage	Amount	Percentage	Total
Steffan	$7,554	57%	$2,783	21%	$2,783	21%	$13,120.00
Liggett	$0	0%	$3,886	50%	$3,886	50%	$7,772.00
Lenner	$10,601	80%	$1,325	10%	$1,325	10%	$13,251.00
Moyer	$3,048	23%	$5,036	38%	$5,036	38%	$13,120.00

		thru Sept
2019	**2020**	**2021**
$73,733	$78,417	$62,438
$847	$900	$878
$1,523	$840	$1,159
$9,117	$20,900	$16,000
$12,370	$10,600	$8,701
$4,161	$6,196	$4,460
$11,845	$10,800	$18,000
$8,005	$12,185	$31,290
$121,601	$140,838	$142,926

2014 Medical Premium Multi Department Breakdown

	GF		Water		Sewer			Insurance	Admin	HRA	Check #
	Amount	Percentage	Amount	Percentage	Amount	Percentage	Total	Total	Fees	Estimate	
Steffan	$8,496	58%	$3,076	21%	$3,076	21%	$14,648.28	$12,528.99	$120.00	1,999.30	$0.00
Liggett	$0	0%	$5,239	50%	$5,239	50%	$10,478.47	$7,368.13	$120.00	2,990.34	$0.00
Lenner	$11,869	80%	$1,484	10%	$1,484	10%	$14,836.02	$10,716.02	$120.00	4,000.00	$0.00
Moyer	$2,563	24%	$4,058	38%	$4,058	38%	$10,677.70	$9,421.09	$120.00	1,136.61	$0.00

Health Insurance		**Dental Insurance**	
Month	Year	Month	Year
($449.31)	($5,391.71)	$27.06	$324.72
($449.31)	($5,391.71)	$27.06	$324.72
($155.16)	($1,861.91)	$27.06	$324.72
($657.25)	($7,887.00)	($48.56)	($582.72)
($190.32)	($2,283.81)	$27.06	$324.72
($190.32)	($2,283.81)	$27.06	$324.72
($341.40)	($4,096.78)	$27.06	$324.72
($287.67)	($3,452.03)	$11.42	$137.04
($190.32)	($2,283.81)	$27.06	$324.72
($287.22)	($3,446.63)	$11.32	$135.84
($101.43)	($1,217.16)	$6.54	$78.48
($1,122.48)	($13,469.76)	($84.86)	($1,018.32)
($1,122.48)	($13,469.76)	($84.86)	($1,018.32)
($449.31)	($5,391.71)	$63.36	$760.32
($4.08)	($48.94)	$63.36	$760.32
($190.32)	($2,283.81)	$27.06	$324.72
($341.40)	($4,096.78)	$27.06	$324.72
($155.16)	($1,861.91)	$27.06	$324.72
($101.43)	($1,217.16)	$6.54	$78.48
($449.31)	($5,391.71)	$27.06	$324.72
($190.32)	($2,283.81)	$27.06	$324.72
($370.98)	($4,451.76)	($52.43)	($629.16)
($287.67)	($3,452.03)	$11.32	$135.84
($387.70)	($4,652.40)	($25.89)	($310.68)
($449.31)	($5,391.71)	$27.06	$324.72
($341.40)	($4,096.78)	$27.06	$324.72
($9,263.03)	**($111,156.35)**	**$256.10**	**$3,073.20**

DIFFERENCE

NAME	ANNIVERSARY DATE	DEPARTMENT
LENNER, JAMES	10/26	Administration Sewer Water
MONROE, TERESA	3/25	Administration Water Sewer
CAIN, LORA	4/27	Water Sewer Administration
NEW PT UTILITY BILLING		Water Sewer Administration
STEFFAN, DANA	11/5	Finance Water Sewer
KLIMCHAK, BAILEY	5/1	Zoning Water Sewer
BLAIR, JAMES	6/22	Zoning
NEW ZONING ADMINISTRATOR		Zoning
HAROON, IBRAHIM	3/30	Police Chief
SMART, RUSTY	2/18	Duputy Police Chief
COOPERRIDER, CHRISTOPHEI	8/10	Police Sergeant
HATFIELD, PAUL	8/19	Police Sergeant
FOX, RANDALL	3/11	Police Officer
PACHA, JEREMY	8/11	Police Officer
BALLISTREA, MICHAEL	7/6	Police Officer
HARGRAVES, GARY		Police Officer
FIFE, DEIRDRE	7/2	Police Officer
RODRIGUEZ, ERIC		Police Officer
OPEN OFFICER - Q2		Police Officer
OPEN DISPATCHER		Police Dispatcher
REFFITT, STEPHANIE	7/22	Police Dispatcher
OPEN DISPATCHER		Police Dispatcher
WARD, MEGHAN	3/30	Mayor's Court
GARDNER, MARK		Magistrate

GUTRIDGE, MICHAEL	9/9	Street Maint and Repair
		Water
		Sewer
New STREET Employee		Street Maint and Repair
New STREET Employee	2/3	Street Maint and Repair
SWICK, BILLY		Street Maint and Repair
CAIN, MICHAEL	10/29	Street Maint and Repair
New STREET Employee		Street Maint and Repair
FITCH, RICHARD (Class III wast	10/8	Sewer
DRAKE, LOGAN (Class II wastew	8/28	Sewer
LIGGETT, JACK	4/19	Sewer
50/50 water/sewer		Water
		General
		Street Maint and Repair
		Water
		Sewer
PERRY, TIM	11/2	Water
		Sewer

Capital Projects Breakdown 2022

General & Street Fund CIP		**$ 607,000**	$ -
OPWC project E Jersey St (if awarded)		$360,000	
Duncan Plains Rd Improvement Project (Res. 2021-32)		$50,000	
Trade Western Plow Truck for a new F-550 Plow truck		$95,000	
Crack seal, Micro seal, and/or Cape seal roads	*projects 1-3*	$102,000	
Add a 6-bay building onto Street Dept Bldg.		$0	
Asphalt parking lot behind Street Dept Bldg.		$0	
Project Mastodon (SIB Loan)		$0	
LD Rd Traffic Circle		$0	
On-going projects from PY (see details)	*(appropriated in CY)*		
2025 ODOT Route 37 paving		?	
Water Fund CIP		**$ 2,115,539**	$ -
Water plant expansion		TBD	
Plant expansion savings		$0	
Croton Rd Waterline		$0	
Water Tower		$2,115,539	
Sewer Fund CIP		**$ 645,000**	$ -
Lift Station Upgrades/Rehab		$30,000	
Avant Loader (Red Loader replacement)		$65,000	
Sludge Storage Building ?		$500,000	
Valleyview / W Jersey Sewerline		$50,000	
Plant expansion savings		$0	

note: the CIP appropriations/carryover balances will change before YE depending on how much is spent in 2021 on these projects.

VERSION NOTES:

Original	Transfer to Debt/CIP = 28%	
	No transfer of cash from Gen to BSF	
	Estimated 65 new homes	
	$2.5M income tax	
	Audit Costs will be around $60k in 2022 as we must transition to GAAP Financial Statements	
	5% water/sewer increase is incorporated.	5% increase built into medical costs
10/5/2021	increased wages for Fitch & Nichols for change to salary	
	fix formula error on Wage tab allocation of wage between officers and dispatch	
	added $6k for thermoplasting in Street Funds ($3k each)	Reduced $15k for CIC costs which should be spent in 2021.
	Add $3k for new zoning inspector office supplies	Add $3k for new zoning sign requirements
10/19/2021	increased Street employee wages to fit in wage scale.	
	added $10k cash infusion to GJRD	
	updated CIP projects for General, Water & Sewer	