JOHNSTOWN
Established 1813

Finance Committee Meeting
Tuesday, December 14, 2021 - 5:00 PM
AGENDA

1. Call to Order
2. Action On Minutes
    a. November 8, 2021 Special meeting
    b. November 16, 2021
3. Director's Report Review
    a. 11/2021 Bank-to-book Rec
    b. Finance Report
4. ARPA Application Funding Request
    a. ARPA Funds Usage
5. Budget 2022 Final Review
    a. Budget Ordinance 47-2021
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

Special Finance Committee
Monday, November 8, 2021 - 5:15 PM
MINUTES

1. Call to Order

Committee Chair Benjamin Lee called the Special Finance Committee meeting for November 8, 2021 to order at 5:25 pm

Members Present - Ben Lee, Mayor Chip Dutcher
Absent - Cheryl Robertson

Staff present - Jack Liggett, Chief Haroon, Dana Steffan, Teresa Monroe.

Public present - None
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2. Line-Item Questions - review

a. 2022 Budget Draft

Work Session for review of General Fund budget line items.

Discussion on Safe Routes To Schools.
Business Alliance money should go to Economic Development for a future goal of a Chamber of Commerce. Community Art/Mural program money should go to Park & Rec.
Discussion on consultant for financial accounting and asset management; Dana shared reviews, will continue to investigate and ask questions. $30,000 set aside in budget.
Discussion on employee wages, positions, resignations and next steps. Talked about insurance benefits and opt out options / "bands"; explore options for 2023.
Adjustment of line items for exiting City Manager benefits.
Discussion on Fourth of July fireworks, $10,000 set aside.
Discussion on new Software Solutions program upgrade for accounting and utility billing; current cost is a one-time payment of $145,000 and an annual of $37,500; discussion on breakdown of costs and timing of payments that would be due.

3. Water/Sewer CIP

Review and discussion on Capital Projects breakdown for 2022.

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. Bonded Monies - Current State - Proposed Items for Funding

   a. Bonded Project Status/discussion

      Discussion on intersection at Leafy Dell and SR 37; roundabout versus traffic signal.

5. All Open Requests for Funding

6. Other Business

   1. Dana to check in with the Methodist Church ladies on the annual thanksgiving meal/lunch meeting.
   2. Further discussion and consideration on Leafy Dell & SR 37 intersection and SSI at next meeting.
   3. Dana to update budget line-item edits and send out new version.

7. Adjourn

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

Passed 2 - 0

Meeting adjourned at 8:00 pm

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

1. Call to Order

Committee Chair Benjamin Lee called the Finance Committee meeting for November 16, 2021 to order at 5:00 pm

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

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

Public present - None

2. Action on Minutes

   a. October 19, 2021

   b. November 1, 2021 Special

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

Passed 3 - 0

3. Director Reports to Council

   a. Reports

   Nothing to call out. Bank to Book reconciliation not complete yet, Dana to send out to committee when finished.

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. Asset Value Quotes Decision

Finance Director Dana Steffan provided an update on follow-up questions to HCA on pricing and provided recommendation.

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

Passed 3 - 0

5. Budget 2022 Review / Update based on outstanding questions

a. Budget 2022

Budget work session continuing; review of projected available funds for 2022.

Discussion and decision to move forward with the SSI upgrade, one time payment of $135,000 (decreased $10,000 for the asset management module for one year); coming out of General Fund, Water, Sewer split three ways.

Discussion on staffing for police, mayor's court, dispatch, admin, planning and zoning.

ACTION:	Cheryl Robertson moved to go forward with SSI; Chip Dutcher seconded and all were in favor.
AYES:	Lee, Robertson, Dutcher
NOES:	None
ABSTAIN:	None

Passed 3 - 0

Ben Lee noted that adding the $10,000 module back in can be discussed for 2023, would like to get in writing that it would be at the same price. Also the outstanding question on cloud storage versus local.

Decision on the zoning department part-time position going to full-time and deleting the full-time Zoning Administrator position.

ACTION:	Ben Lee moved to move forward with that; Cheryl Robertson seconded and all were in favor.
AYES:	Lee, Robertson, Dutcher
NOES:	None
ABSTAIN:	None

Passed 3 - 0

Discussion on Leafy Dell and SR 37; round-a-bout versus signal, financial and budget impact. Mr. Lee reviewed items built into the budget. Chief Haroon touched on costs for a kennel and accessories to store stray dogs until the county retrieves them; $1,000 built into the budget. Discussion on Council Chambers security and Police Department renovations; major renovations will need itemized estimates starting with engineering.

6. Other Business

1. Chip Dutcher said there was concern from a visitor to the Dog Park that the gates are not secure and let dogs escape; Jack Liggett said he would address Anthony Baldwin.
2. Next Finance committee will meet November 23rd at 5:00 pm if needed.

7. Adjourn

ACTION:	Benjamin Lee 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 6:02 pm

Bank / Account	Balance
Fifth Third Securities	6,183,927.56
Park General X9082	258,227.00
Park Payroll X9085	18,032.14
Water & Sewer X2587	11,092.48
Park Sweep X2608	7,843,744.06
Mayor's Court X9848	14,981.90
Total All Bank Accounts	**14,330,005.14**
Outstanding Checks	(154,266.25)
BALANCE PER BANK	**14,175,738.89**
Book Balance:	14,161,338.94
Variance:	**(14,399.95)**

Reconciling Items

Q4 Unbooked Investment Income			
Fifth/Third Securities	$	(8,222.34)	*to be booked in Jan 2022*
Park National Bank	$	408.56	*to be booked in Jan 2022*
Water & Sewer Variances:			
Various posted receipts, did not clear bank	$	(1,111.71)	*timing*
Lockbox receipt cleared bank, not posted	$	7,250.94	*timing*
Deposit received/cleared bank, not posted	$	150.00	*timing*
General Variances:			
Wex Bank payment, posted but not cleared bank	$	2,626.06	*timing*
check clearing variances	$	0.89	
Payroll Variances:			
OPERS employee deductions, will clear bank in next month	$	6,595.56	*timing*
OP&F employee deductions, will clear bank in next month	$	6,023.80	*timing*
various city tax & other deductions	$	677.88	*timing*
check clearing variance	$	0.31	
Total Reconciling Items	**$**	**14,399.95**	
unidentifed variance	*$*	*0.00*	

Check No.	Check Amount	Check Date	
6035	$150.00	9/17/2021	
6064	$284.08	11/26/2021	
6061	$3,279.43	11/26/2021	
14559	$37.00	3/12/2021	will void in December
14642	$97.99	4/8/2021	will void in December
14644	$81.75	4/8/2021	will void in December
14649	$134.51	4/8/2021	will void in December
15091	$15.45	8/5/2021	will void in December
15140	$375.00	8/19/2021	will void in December
15200	$16.13	9/3/2021	will void in December
15207	$27.04	9/3/2021	will void in December
15316	$66.50	10/6/2021	
15432	$133.74	11/8/2021	
15444	$74.48	11/8/2021	
15447	$117.50	11/8/2021	
15464	$1,230.40	11/8/2021	
15473	$218.00	11/8/2021	
15490	$223.65	11/19/2021	
15498	$1,538.00	11/19/2021	
15499	$431.00	11/19/2021	
15500	$37.82	11/19/2021	
15509	$493.19	11/19/2021	
15510	$123.01	11/19/2021	
15515	$263.14	11/19/2021	
15523	$150.00	11/19/2021	
15529	$7,364.98	11/30/2021	
15530	$1,801.73	11/30/2021	
15531	$67.00	11/30/2021	
15532	$500.00	11/30/2021	
15533	$570.00	11/30/2021	
15534	$817.69	11/30/2021	
15535	$180.83	11/30/2021	
15536	$255.24	11/30/2021	
15537	$113.43	11/30/2021	
15538	$90.40	11/30/2021	
15539	$2,944.50	11/30/2021	
15540	$153.50	11/30/2021	
15541	$19,082.36	11/30/2021	
15542	$4,084.65	11/30/2021	
15543	$840.00	11/30/2021	
15544	$500.00	11/30/2021	
15546	$311.01	11/30/2021	
15547	$5,345.65	11/30/2021	
15548	$628.79	11/30/2021	
15549	$83,185.24	11/30/2021	
15550	$7,404.09	11/30/2021	
15551	$1,239.85	11/30/2021	
15552	$179.96	11/30/2021	
15553	$690.34	11/30/2021	
15554	$205.51	11/30/2021	
15555	$633.42	11/30/2021	
15556	$79.04	11/30/2021	
15557	$175.00	11/30/2021	
15558	$402.83	11/30/2021	
15559	$1,820.40	11/30/2021	
15560	$3,000.00	11/30/2021	

Total O/S Checks at 11/30/21: **$154,266.25**

Village of Johnstown
Administrative Offices
www.johnstownohio.org

VILLAGE OF JOHNSTOWN, OHIO

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Johnstown, Ohio 43031
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Finance Director's Report to Council
December 14th, 2021

1. Tax Revenue. Total Income Tax revenue collected through November 2021 was $2,376,147. This represents 104.7% of 2021 Budgeted Income Tax revenue of $2,270,400, and a 21.6% 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 20.9%, individual returns increased 20.3%, and business net profits increased 33.4% as compared to the same period in 2020.

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

	2017	2018	2019	2020	2021
Withholding	$ 877,890	$ 955,026	$ 1,049,460	$ 1,063,201	$ 1,285,284
Individual	$ 628,168	$ 729,609	$ 798,335	$ 748,704	$ 900,464
Net Profit	$ 173,933	$ 137,275	$ 151,826	$ 142,758	$ 190,399
Total	**$ 1,679,992**	**$ 1,821,910**	**$ 1,999,621**	**$ 1,954,663**	**$ 2,376,147**

   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 November 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 November. The current expectation for total receipts is $103,731, surpassing the $85,000 budgeted amount.

General Fund, Permits, Fines & Licenses –Zoning permits collected YTD are $64,307 ($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.

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 $17,000. With community growth, new homes & residents, we will likely see this line continue to increase in the future.

Right-of-Way Fund Johnstown has collected $2,425 in right-of-way fees thus far from Energy Cooperative and Horizon.

5101 Water Operating YTD collections include a $60,000 contract payment from New Day Farms. Without this payment, our collections are 112.5% of budget. Water rents have reached record highs this year, which is likely due to new residents moving into the newly-built homes. This revenue was budgeted at the same percentage as the 5201 Sewer Operating budget, however the actual revenues in Water Operating are 15% higher than the Sewer Operating budget. This is due to the default account used by our Utility Billing software which places 100% of receipts greater than the amount currently outstanding into the Water Operating line instead of allocating the payment according to our defined instructions. This is one of the many limitations of our current software.

5201 Sewer Operating YTD collections are at 75% of budget as of 11/30/2021. 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 five (105) 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 $258,289 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 (still nothing received as of 12/13/2021).

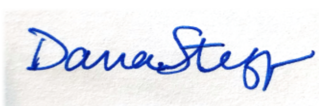
General Fund, Land & Buildings is 94% spent primarily due to the annual payment on the annual property & casualty insurance premium.

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.

Other Uses of Funds & Transfers – Transfers have exceeded budget due to the increased income taxes collected compared to budget. The transfer of income tax revenue to Debt Service/CIP is directly related to the amount of income taxes collected.

Respectfully Submitted,



Dana Steffan, CPA
Finance & Human Resources Director

Income Tax revenue replacement has been calculated using the formula for the three-year average revenue growth as described in the Interim Final Rule p. 57.

$ 267,010.45	$ (267,010.45)	
American Rescue Plan Act Use of Funds (Ord. 38-2021)	**Amount**	
RAISE Grant	$ 35,000.00	C*
Time Clock scanners	$ 1,500.00	C*
Mobility Hub Concept	$ 35,000.00	A
Explore Licking County Advertisement	$ 3,000.00	A
Scanning of Zoning documents	$ 20,000.00	C*
Police radios	$ 36,500.00	B
Total	**$ 131,000.00**	
Bonus pay for all City employees as of Dec 1, 2021	$ 30,000.00	B

Year	Total Income Tax Revenue	Annual Revenue Growth
2016	$ 1,590,532	
2017	$ 1,798,666	13.09%
2018	$ 1,946,828	8.24%
2019	$ 2,127,142	9.26%
3-yr average		**10.2%**

Calculation of Income Tax Revenue Reduction

2019 tax revenue	$ 2,127,142
3-yr average revenue growth	10.2%
Projected 2020 revenue based on 3-year avg ann rev gı	$ 2,344,110
2020 tax revenue	$ 2,108,046
Missed Revenue - Income Tax Revenue Replacement	**$ 236,064**
Revenue Replacement used thus far (from C*)	$ (56,500)
Revenue Replacement funds remaining	$ 179,564.48

Transfer Revenue replac

$ 267,010.45	Traunche 1	2021	$ 179,564.48
$ 267,010.45	Traunche 2	2022	$ (106,010.45)
$ 534,020.90	Total Funds		$ 73,554.03

Expense Description	Note
Miles Estate Attorney	*No appropriation was made for this*
New Cruiser outfitting	*to be reclassed to Cruiser PO once establi*
RAISE grant	*to be reclassed to ARP Funds*
Dague Tree (cemetary)	*to be reimbursed from Insurance*
Project Mastodon	*Will be recouped from SIB loan*
Total 2021 spend in Budget Stabilization Fund	

	Amount
	$ 5,000.00
ished	$ 3,326.89
	$ 8,857.50
	$ 517.00
	$ 2,245.00
	$ 19,946.39

City of Johnstown
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CITY OF JOHNSTOWN, OHIO

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ORDINANCE 47-2021

AN ORDINANCE TO APPROVE EXPENSES AND OTHER EXPENDITURES OF THE CITY OF JOHNSTOWN, LICKING COUNTY, STATE OF OHIO, DURING THE FISCAL YEAR BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022

WHEREAS, State law and the Charter of the City require that annual appropriations be adopted; and

WHEREAS, the Council of the City of Johnstown does hereby desire to make the appropriations necessary to perform the functions of the City.

NOW, THEREFORE, be it ordained by the Council of the City of Johnstown, Licking County, Ohio, as follows:

Section 1: That the Council of the City of Johnstown, State of Ohio, in order to provide for the expenses and other expenditures of said City for the fiscal year beginning on January 1, 2022 and ending on December 31, 2022, the following sums be and are hereby set aside and appropriated as described in Exhibit A of this Ordinance attached hereto and incorporated herein as if fully rewritten.

Section 2: And the City Manager and the City Finance Director are hereby authorized to draw warrants for payments from any of the appropriations as detailed in Exhibit A of this Ordinance upon receiving proper certificates and vouchers therefore, approved by the officers authorized by law to approve the same, or an ordinance or resolution of the Council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance.

Section 3: It is found and determined that all formal actions of this council concerning and relating to the adoption of this Ordinance were adopted in open meeting of this Council and that the meetings of any of its committees that resulted in such formal action where meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code and the Charter for the City of Johnstown.

Date of Introduction: November 16, 2021
Second Reading: December 7, 2021
Public Hearing/Vote: December 14, 2021
Effective Date: January 1, 2022

BY: ______________________

____
Mayor Chip Dutcher

ATTEST TO:

____
Teresa Monroe, Clerk of Council

APPROVED AS TO FORM:

____
Yazan S. Ashrawi, Law Director

2022 PROJECTED AVAILABLE FUNDS

	FUND	ANTICIPATED REVENUES	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 Leaf	$ 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

11/15/2021

	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**	

	AMOUNT	SUBTOTALS	FUND TOTALS
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	$408,649.39
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