

ORDINANCE NO. 2471-24

FIRST READING: May 13, 2024

SECOND READING: May 28, 2024

INTRODUCED BY: Mayor Spanos

THIRD READING: June 10, 2024

AN ORDINANCE ADOPTING THE TAX BUDGET FOR FISCAL YEAR 2025  
AND DECLARING AN EMERGENCY

WHEREAS, the Village of Burton is required by Ohio Revised Code Section 5705.28 to adopt a Tax Budget for the next fiscal year on or before July 20<sup>th</sup> of the current year AND;

WHEREAS, the Council of the Village of Burton has determined that Tax Budget presented this date is an adequate representation of the current and future Village financial status;

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Burton, County of Geauga, and State of Ohio, as follows:

Section 1. The Tax Budget for 2025 for the Village of Burton is hereby adopted.


Section 2. That all formal actions of this council concerning the passage of this Ordinance were adopted in an open meeting, and all deliberations of this Council, or any of its Committees, which resulted in such formal actions, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 3. That this Ordinance is hereby declared to be and is passed as an emergency measure, the emergency being the need to adopt a Tax Budget on or before July 20, 2024 to continue to receive local government fund allocation with which to provide needed services to the public

WHEREFORE, this Ordinance shall be in full force and effective immediately upon its passage. Passed this 10<sup>th</sup> day of June, 2024.

  
Mayor- President of Council

ATTEST:

  
Fiscal Officer

I certify that Ordinance No. 2471-24 was duly enacted on the 10<sup>th</sup> day of June, 2024 by the Council of the Village of Burton and posted in accordance with the Ordinances of the Village.

RECEIVED

JUN 13 2024

Geauga County Auditor

  
Fiscal Officer

REVISED COUNTY AUDITOR'S FORM NO. AUD 622 REV. 4-88  
 ON OR BEFORE JULY 20TH TWO COPIES OF THIS BUDGET MUST BE SUBMITTED TO COUNTY AUDITOR

VILLAGE OF BURTON  
 GEAUGA COUNTY, OHIO

THIS BUDGET MUST BE ADOPTED BY THE COUNCIL OR OTHER LEGISLATIVE BODY ON OR BEFORE JULY 15TH,  
 AND TWO COPIES MUST BE SUBMITTED TO THE COUNTY AUDITOR ON OR BEFORE JULY 20TH. FAILURE TO  
 COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

TO THE AUDITOR OF SAID COUNTY:  
 THE FOLLOWING BUDGET YEAR BEGINNING JANUARY 1, 2025, HAS BEEN ADOPTED BY  
 COUNCIL AND IS HEREWITH SUBMITTED FOR CONSIDERATION OF THE COUNTY  
 BUDGET COMMISSION.

SIGNED   
 Jennell Dahlhausen  
 Fiscal Officer

**SCHEDULE A**  
**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE BUDGET**  
**COMMISSION AND COUNTY AUDITORS ESTIMATED TAX RATES**

Fund	AMOUNT APPROVED BY THE BUDGET COMMISSION INSIDE THE 10 MILL LIMITATION	AMOUNT APPROVED BY THE BUDGET COMMISSION OUTSIDE THE 10 MILL LIMITATION	COUNTY AUDITORS ESTIMATE OF TAX RATE TO BE LEVIED	
			Inside	Outside
General	\$ 116,555.00		3	
Police		\$ 61,545.00		2
Fire		\$ 128,052.00		4.75
Road Improvement		\$ 92,573.00		3
<b>TOTALS</b>	<b>\$ 116,555.00</b>	<b>\$ 282,170.00</b>	<b>3</b>	<b>9.75</b>

**SCHEDULE B**  
**LEVIES OUTSIDE THE 10 MILL LIMITATION**

Fund	Maximum Rate Authorized to be Levied	AMOUNT APPROVED BY THE BUDGET COMMISSION OUTSIDE THE 10 MILL LIMITATION	LEGISLATION NUMBER ADOPTED BY COUNCIL
<i>Special Levy Funds</i>			
Police Fund, Levy authorized by voters on 11/8/2022, not to exceed 3 years, ORC Section 5705.19(J)	2.00	\$ 64,505.00	Resolution 2022-18
Fire Fund, Levy authorized by voters on 11/8/2022, not to exceed 4 years, ORC Section 5705.19(I)	4.75	\$ 133,173.00	Resolution 2022-17
Fire Fund, Levy authorized by voters on 11/3/2020, not to exceed 4 years, ORC Section 5705.19(I)	2.25	\$ 72,569.00	Resolution 2020-24
Street Levy Fund, Levy authorized by voters on 11/3/2020, not to exceed 5 years, ORC Section 5705.19(G)	3.00	\$ 97,012.00	Resolution 2020-23

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

Description	For 2022	For 2023	Current Yr Estimated for 2024	Budget Yr Estimated for 2025
Revenues	Actual	Actual		
Local Taxes				
General Property Tax- Real Estate	\$ 88,429.94	\$ 87,845.73	\$ 104,284.00	\$ 116,555.00
Tangible Personal Property Tax	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	\$ 1,057,537.69	\$ 851,298.97	\$ 700,000.00	\$ 750,000.00
Other Local Taxes	\$ 8,164.71	\$ 8,543.09	\$ 8,000.00	\$ 8,000.00
Total Local Taxes	\$ 1,154,132.34	\$ 947,687.79	\$ 812,284.00	\$ 874,555.00
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	\$ 43,343.18	\$ 43,776.84	\$ 30,000.00	\$ 34,000.00
Estate Tax	\$ -	\$ -	\$ -	\$ -
Cigarette Tax	\$ 36.87	\$ 36.87	\$ 37.00	\$ 37.00
License Tax				
Liquor and Beer Permits	\$ 492.10	\$ 5,802.30	\$ 2,500.00	\$ 4,000.00
Gasoline Tax				
Library and Local Government Support Fund				
Property Tax Allocation				
Other State Shared Taxes and Permits	\$ -	\$ -	\$ -	\$ -
Total State Shared Taxes and Permits	\$ 43,872.15	\$ 49,616.01	\$ 32,537.00	\$ 38,037.00
Federal Grants or Aid				
State Grants or Aid	\$ 11,000.00	\$ 1,000.00	\$ 15,000.00	\$ 15,000.00
Other Grants or Aid				
Total Intergovernmental Revenues	\$ 54,872.15	\$ 50,616.01	\$ 47,537.00	\$ 53,037.00
Special Assessments				
Charges for Services	\$ 106,372.84	\$ 114,948.23	\$ 159,000.00	\$ 141,000.00
Fines Licenses, and Permits	\$ 1,265.00	\$ 1,450.00	\$ 1,340.00	\$ 1,500.00
Miscellaneous	\$ 18,267.62	\$ 3,109.32	\$ -	\$ -
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	\$ -	\$ -	\$ -	\$ -
Advances				
Interest	\$ 3,531.87	\$ 12,715.95	\$ 2,000.00	\$ 8,000.00
<b>TOTAL REVENUE</b>	<b>\$ 1,338,441.82</b>	<b>\$ 1,130,527.30</b>	<b>\$ 1,022,161.00</b>	<b>\$ 1,078,092.00</b>

FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

EXHIBIT I

DESCRIPTION	For 2022 Actual	For 2023 Actual	Current Year Estimated For 2024	Budget Year Estimated For 2025
<b>EXPENDITURES</b>				
Security of Persons and Property				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Security of Persons and Property	\$ -	\$ -	\$ -	\$ -
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Public Health Services	\$ -	\$ -	\$ -	\$ -
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services	\$ 92,860.59	\$ 92,473.97	\$ 111,500.00	\$ 111,500.00
Supplies and Materials	\$ -	\$ -	\$ -	\$ -
Capital Outlay				
Total Leisure Time Activities	\$ 92,860.59	\$ 92,473.97	\$ 111,500.00	\$ 111,500.00
Community Environment				
Personal Services	\$ 2,770.80	\$ 2,770.80	\$ 2,780.00	\$ 2,780.00
Travel Transportation				
Contractual Services	\$ 8,094.05	\$ 9,200.13	\$ 12,500.00	\$ 13,000.00
Supplies and Materials				
Capital Outlay				
Total Community Environment	\$ 10,864.85	\$ 11,970.93	\$ 15,280.00	\$ 15,780.00
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services	\$ -	\$ -	\$ -	\$ -

FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

EXHIBIT I

DESCRIPTION	For 2022 Actual	For 2023 Actual	Current Year Estimated For 2024	Budget Year Estimated For 2025
<b>EXPENDITURES</b>				
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportation		\$ -	\$ -	\$ -
General Government				
Personal Services	\$ 105,974.89	\$ 100,333.83	\$ 139,674.00	\$ 149,685.00
Travel Transportation	\$ 446.42	\$ 476.21	\$ 4,000.00	\$ 4,000.00
Contractual Services	\$ 46,563.60	\$ 65,256.03	\$ 96,900.00	\$ 90,400.00
Supplies and Materials	\$ 2,796.06	\$ 1,561.67	\$ 5,000.00	\$ 5,000.00
Capital Outlay	\$ 1,430.00	\$ 1,361.14	\$ 4,500.00	\$ 4,500.00
Total General Government	\$ 157,210.97	\$ 168,988.88	\$ 250,074.00	\$ 253,585.00
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service	\$ -	\$ -	\$ -	\$ -
Other Uses of Funds				
Transfers	\$ 605,000.00	\$ 700,000.00	\$ 1,325,000.00	\$ 895,000.00
Advances	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 12,489.44	\$ 2,239.64	\$ 45,000.00	\$ 45,000.00
Other Uses of Funds	\$ 73,995.43	\$ 47,832.08	\$ 93,000.00	\$ 93,000.00
Total Other Uses of Funds	\$ 691,484.87	\$ 750,071.72	\$ 1,463,000.00	\$ 1,033,000.00
<b>TOTAL EXPENDITURES</b>	\$ 952,421.28	\$ 1,023,505.50	\$ 1,839,854.00	\$ 1,413,865.00
Revenues over/(under) Expenditures	\$ 386,020.54	\$ 107,021.80	\$ (817,693.00)	\$ (335,773.00)
Beginning Unencumbered Balance	\$ 824,185.89	\$ 1,210,206.43	\$ 1,317,228.23	\$ 499,535.23
Ending Cash Fund Balance	\$ 1,210,206.43	\$ 1,317,228.23	\$ 499,535.23	\$ 163,762.23
Estimated Encumbrances (outstanding at year end)	\$ -	\$ -	\$ -	\$ -
Estimated Ending Unencumbered Fund	\$ 1,210,206.43	\$ 1,317,228.23	\$ 499,535.23	\$ 163,762.23

FUND NAME: FIRE  
 FUND TYPE/CLASSIFICATION: SPECIAL REVENUE

EXHIBIT II

DESCRIPTION	For 2022 Actual	For 2023 Actual	Current Year Estimated For 2024	Budget Year Estimated For 2025
<b>REVENUE</b>	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Local Taxes				
General Property Taxes	\$ 189,147.18	\$ 190,100.45	\$ 238,742.00	\$ 151,052.00
Tangible Personal Property Tax (TVLR)	\$ -	\$ -	\$ -	\$ -
Other Financing Sources				
Transfers	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 123.10	\$ 598.60	\$ 175.00	\$ 175.00
<b>TOTAL REVENUE</b>	<b>\$ 189,270.28</b>	<b>\$ 190,699.05</b>	<b>\$ 238,917.00</b>	<b>\$ 151,227.00</b>
<b>EXPENDITURES</b>	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
IDENTIFY EACH PROGRAM AND OBJECT CODE AT THE SAME LEVEL SHOWN ON EXHIBIT I	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Security of Persons and Property				
Personal Services				
Travel Transportation				
Contractual Services	\$ 206,618.92	\$ 206,618.92	\$ 220,000.00	\$ 184,000.00
Supplies and Materials				
Capital Outlay				
Total Security of Persons and Property	\$ 206,618.92	\$ 206,618.92	\$ 220,000.00	\$ 184,000.00
Other Uses of Funds				
Transfers				
Advances				
Contingencies				
Other Uses of Funds	\$ 6,926.96	\$ 5,738.38	\$ 20,000.00	\$ 10,000.00
Total Other Uses of Funds	\$ 6,926.96	\$ 5,738.38	\$ 20,000.00	\$ 10,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 213,545.88</b>	<b>\$ 212,357.30</b>	<b>\$ 240,000.00</b>	<b>\$ 194,000.00</b>
Revenues over/(under) Expenditures	\$ (24,275.60)	\$ (21,658.25)	\$ (1,083.00)	\$ (42,773.00)
Beginning Unencumbered Balance	\$ 90,243.54	\$ 65,967.94	\$ 44,309.69	\$ 43,226.69
Ending Cash Fund Balance	\$ 65,967.94	\$ 44,309.69	\$ 43,226.69	\$ 453.69
Estimated Encumbrances (outstanding at year end)	\$ -	\$ -	\$ -	\$ -
Estimated Ending Unencumbered Fund Balance	\$ 65,967.94	\$ 44,309.69	\$ 43,226.69	\$ 453.69

FUND NAME: POLICE  
 FUND TYPE/CLASSIFICATION: SPECIAL REVENUE

EXHIBIT II

DESCRIPTION	For 2022 Actual	For 2023 Actual	Current Year Estimated For 2024	Budget Year Estimated For 2025
REVENUE	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Local Taxes				
General Property Taxes	\$ 64,129.22	\$ 58,963.17	\$ 64,505.00	\$ 61,545.00
Tangible Personal Property Tax (TVLR)	\$ -	\$ -	\$ -	\$ -
State Grants				
Charges for Services	\$ 42.00	\$ 75.00	\$ 850.00	\$ 1,350.00
Fines, Licenses and Permits	\$ 1,465.25	\$ 1,874.00	\$ 2,750.00	\$ 1,500.00
Miscellaneous	\$ 3,255.28	\$ 4,947.53		
Other Financial Sources	\$ -	\$ -	\$ 19,000.00	\$ 9,000.00
Transfers	\$ 350,000.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
Other Sources	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00
Interest	\$ 343.11	\$ 2,348.68	\$ 400.00	\$ 1,000.00
TOTAL REVENUE	\$ 419,234.86	\$ 468,208.38	\$ 490,005.00	\$ 476,895.00
EXPENDITURES	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
IDENTIFY EACH PROGRAM AND OBJECT CODE AT THE SAME LEVEL SHOWN ON EXHIBIT I	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Security of Persons and Property				
Personal Services	\$ 322,937.75	\$ 365,223.14	\$ 454,440.00	\$ 461,950.00
Travel Transportation	\$ -	\$ -	\$ 200.00	\$ 200.00
Contractual Services	\$ 40,215.15	\$ 64,760.32	\$ 32,000.00	\$ 46,000.00
Supplies and Materials	\$ 18,481.67	\$ 14,398.00	\$ 46,300.00	\$ 34,800.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Security of Persons and Property	\$ 381,634.57	\$ 444,381.46	\$ 532,940.00	\$ 542,950.00
Other Uses of Funds				
Transfers	\$ -	\$ -	\$ -	\$ -
Advances				
Contingencies	\$ -	\$ 3,527.75	\$ 8,000.00	\$ 8,000.00
Other Uses of Funds	\$ 2,189.92	\$ 1,815.52	\$ 15,000.00	\$ 2,500.00
Total Other Uses of Funds	\$ 2,189.92	\$ 5,343.27	\$ 23,000.00	\$ 10,500.00
TOTAL EXPENDITURES	\$ 383,824.49	\$ 449,724.73	\$ 555,940.00	\$ 553,450.00
Revenues over/(under) Expenditures	\$ 35,410.37	\$ 18,483.65	\$ (65,935.00)	\$ (76,555.00)
Beginning Unencumbered Balance	\$ 127,690.47	\$ 163,100.84	\$ 181,584.49	\$ 115,649.49
Ending Cash Fund Balance	\$ 163,100.84	\$ 181,584.49	\$ 115,649.49	\$ 39,094.49
Estimated Encumbrances (outstanding at year end)	\$ -	\$ -	\$ -	\$ -
Estimated Ending Unencumbered Fund Balance	\$ 163,100.84	\$ 181,584.49	\$ 115,649.49	\$ 39,094.49

FUND NAME: ROAD IMPROVEMENT  
 FUND TYPE/CLASSIFICATION: SPECIAL REVENUE

EXHIBIT II

DESCRIPTION	For 2022 Actual	For 2023 Actual	Current Year Estimated For 2024	Budget Year Estimated For 2025
REVENUE	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Local Taxes				
General Property Taxes	\$ 88,288.26	\$ 88,700.75	\$ 97,012.00	\$ 92,573.00
Tangible Personal Property Tax (TVLR)	\$ -	\$ -	\$ -	\$ -
Other Financing Sources				
Transfers	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 109.64	\$ 549.52	\$ 15,200.00	\$ 5,500.00
<b>TOTAL REVENUE</b>	<b>\$ 88,397.90</b>	<b>\$ 89,250.27</b>	<b>\$ 112,212.00</b>	<b>\$ 98,073.00</b>
EXPENDITURES	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
IDENTIFY EACH PROGRAM AND OBJECT CODE AT THE SAME LEVEL SHOWN ON EXHIBIT I	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Security of Persons and Property				
Personal Services				
Travel Transportation				
Contractual Services	\$ 165,657.00	\$ -	\$ 60,000.00	\$ 230,000.00
Supplies and Materials				
Capital Outlay				
Total Security of Persons and Property	\$ 165,657.00	\$ -	\$ 60,000.00	\$ 230,000.00
Other Uses of Funds				
Transfers				
Advances				
Contingencies				
Other Uses of Funds	\$ 3,294.72	\$ 2,731.61	\$ 5,000.00	\$ 5,000.00
Total Other Uses of Funds	\$ 3,294.72	\$ 2,731.61	\$ 5,000.00	\$ 5,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 168,951.72</b>	<b>\$ 2,731.61</b>	<b>\$ 65,000.00</b>	<b>\$ 235,000.00</b>
Revenues over/(under) Expenditures	\$ (80,553.82)	\$ 86,518.66	\$ 47,212.00	\$ (136,927.00)
Beginning Unencumbered Balance	\$ 84,419.64	\$ 3,865.82	\$ 90,384.48	\$ 137,596.48
Ending Cash Fund Balance	\$ 3,865.82	\$ 90,384.48	\$ 137,596.48	\$ 669.48
Estimated Encumbrances (outstanding at year end)	\$ -	\$ -	\$ -	\$ -
Estimated Ending Unencumbered Fund Balance	\$ 3,865.82	\$ 90,384.48	\$ 137,596.48	\$ 669.48

FUND	EXHIBIT III	Estimated Unencumbered Fund Balance 01/01/2025	Budget Year Estimated Receipt 2025	Total Available for Expenditures 2025	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2025
					Personal Services 2025	Other 2025	Total 2025	
GOVERNMENTAL		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
SPECIAL SERVICE:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
B1 STREET		\$ 134,586.69	\$ 340,000.00	\$ 474,586.69	\$ 251,100.00	\$ 141,700.00	\$ 392,800.00	\$ 81,786.69
B2 STATE HIGHWAY		\$ 31,125.68	\$ 8,000.00	\$ 39,125.68	\$ -	\$ 31,000.00	\$ 31,000.00	\$ 8,125.68
B3 CEMETERY		\$ 53,097.51	\$ 20,000.00	\$ 73,097.51	\$ -	\$ 26,000.00	\$ 26,000.00	\$ 47,097.51
B4 TREE COMMISSION		\$ 1,925.92	\$ 9,000.00	\$ 10,925.92	\$ -	\$ 8,500.00	\$ 8,500.00	\$ 2,425.92
B9 PERMISSIVE TAX		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B10 SAFETY SUPPORT SERVICES AND WAGES		\$ 22,557.06	\$ 5,000.00	\$ 27,557.06	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 7,557.06
B11 ADMISSIONS TAX		\$ 60,556.04	\$ 15,000.00	\$ 75,556.04	\$ -	\$ 60,000.00	\$ 60,000.00	\$ 15,556.04
B16 FEMA FUND		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPECIAL REVENUE FUNDS		\$ 303,848.90	\$ 397,000.00	\$ 700,848.90	\$ 271,100.00	\$ 267,200.00	\$ 538,300.00	\$ 162,548.90
DEBT SERVICE FUNDS		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
TOTAL DEBT SERVICE FUNDS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECT FUNDS		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
D2 BLOCK GRANT		\$ 795.08	\$ -	\$ 795.08	\$ -	\$ -	\$ -	\$ 795.08
D3 EQUIPMENT CAPITALIZATION		\$ 254,539.59	\$ 40,000.00	\$ 294,539.59	\$ -	\$ -	\$ -	\$ 294,539.59
D4 STREET CAPITALIZATION		\$ 310,846.77	\$ 200,000.00	\$ 510,846.77	\$ -	\$ 500,000.00	\$ 500,000.00	\$ 10,846.77
D5 SIDEWALK CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D6 FACILITIES CAPITALIZATION		\$ 2,654.35	\$ -	\$ 2,654.35	\$ -	\$ -	\$ -	\$ 2,654.35
D7 NOPEC GRANT		\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -
D8 ISSUE 2 GARDEN STREET		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D9 ISSUE 2 GOODWIN STREET		\$ 71,434.48	\$ -	\$ 71,434.48	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 51,434.48
D10 ISSUE 2 CARLTON STREET		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL PROJECTS		\$ 640,270.27	\$ 250,000.00	\$ 890,270.27	\$ -	\$ 530,000.00	\$ 530,000.00	\$ 360,270.27

FUND	EXHIBIT III LIST ALL FUNDS INDIVIDUALLY UNLESS REPORTED ON EXHIBIT I OR II	Estimated Unencumbered Fund Balance 01/01/2025	Budget Year Estimated Receipt 2025	Total Available for Expenditures 2025	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2025
					Personal Services 2025	Other 2025	Total 2025	
PROPRIETARY:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
ENTERPRISE FUNDS		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
	E1 WATERWORKS REVENUE	\$ 104,343.25	\$ 342,000.00	\$ 446,343.25	\$ 195,100.00	\$ 227,350.00	\$ 422,450.00	\$ 23,893.25
	E2 SEWER OPERATIONS	\$ 868,998.97	\$ 603,500.00	\$ 1,472,498.97	\$ 195,100.00	\$ 780,750.00	\$ 975,850.00	\$ 496,648.97
	E9 BURTON HEALTH CARE	\$ 9,090.51	\$ -	\$ 9,090.51	\$ -	\$ -	\$ -	\$ 9,090.51
	E10 SEWER TAP IN FEES	\$ 162,468.69	\$ 500,000.00	\$ 662,468.69	\$ -	\$ 517,000.00	\$ 517,000.00	\$ 145,468.69
	E13 WATER DIST. SYS. CAP.	\$ 117,317.02	\$ 25,000.00	\$ 142,317.02	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 42,317.02
	E15 WATERWORKS REPLACE AND IMPROVEMENT	\$ 364,986.38	\$ 30,000.00	\$ 394,986.38	\$ -	\$ -	\$ -	\$ 394,986.38
	E6A WATERWORKS DEBT SER.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	E6B SEWER BOND & INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	E7A WATERWORKS RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	E7B SEWER RESERVE	\$ 24,489.97	\$ -	\$ 24,489.97	\$ -	\$ -	\$ -	\$ 24,489.97
	TOTAL ENTERPRISE FUNDS	\$ 1,651,694.79	\$ 1,500,500.00	\$ 3,152,194.79	\$ 390,200.00	\$ 1,625,100.00	\$ 2,015,300.00	\$ 1,136,894.79
SPECIAL ASSESSMENT FUND		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
	H03 STREET LIGHTING ASSESS	\$ 25,318.96	\$ 36,100.00	\$ 61,418.96	\$ -	\$ 37,000.00	\$ 37,000.00	\$ 24,418.96
FIDUCIARY:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
TRUST AND AGENCY FUNDS		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
	G4A CEMETERY ENDOWMENT	\$ 13,108.14	\$ 5.00	\$ 13,113.14	\$ -	\$ -	\$ -	\$ 13,113.14
	G4B FORD MEMORIAL	\$ 7,344.30	\$ 4.00	\$ 7,348.30	\$ -	\$ -	\$ -	\$ 7,348.30
	G5 FENN TRUST	\$ 2,990.07	\$ 5.00	\$ 2,995.07	\$ -	\$ -	\$ -	\$ 2,995.07
	G6 LAW ENFORCEMENT TRUST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	G10 ANNEXATION REVIEW	\$ 28,872.49	\$ 67,500.00	\$ 96,372.49	\$ -	\$ 78,000.00	\$ 78,000.00	\$ 18,372.49
	TOTAL TRUST AND AGENCY FUNDS	\$ 52,315.00	\$ 67,514.00	\$ 119,829.00	\$ -	\$ 78,000.00	\$ 78,000.00	\$ 41,829.00

**2025 TRANSFERS**

<i>Fund</i>	<i>From</i>	<i>To</i>
General A01	\$ 895,000.00	
Street Operating B01		\$ 250,000.00
Police Operating B05		\$ 400,000.00
Safety Support B10		\$ 5,000.00
Equipt Capital D03		\$ 40,000.00
Street Capital D04		\$ 200,000.00
<i>TOTALS</i>	\$ 895,000.00	\$ 895,000.00
<i>Enterprise Funds</i>		
Water Operating E01	\$ 55,000.00	
Water Capital E13		\$ 25,000.00
Waterworks Replace E15		\$ 30,000.00
Sewer Operating E02	\$ 500,000.00	
Sewer Taip In E10		\$ 500,000.00
<i>TOTALS</i>	\$ 555,000.00	\$ 555,000.00