



2025 Tax Budget

MEMORANDUM

To: City Council

From: Mark Iacofano, Finance Director

Date: July 3, 2024

Subject: 2025 Tax Budget

Enclosed is the 2025 Tax Budget for your review and approval. City Council is required to adopt a tax budget by the Ohio Revised Code. As always, this represents the first step in the City's budget process for 2025 and this budget will change as we begin our internal budgeting process.

Please feel free to contact me if you have any questions regarding the 2025 Tax Budget. Thank you.

CITY OF CHARDON
GEAUGA COUNTY, OHIO
JULY 11, 2024

THIS BUDGET MUST BE ADOPTED BY THE COUNCIL OR OTHER LEGISLATIVE BODY ON OR BEFORE JULY 15, AND SUBMITTED TO THE COUNTY AUDITOR ON OR BEFORE JULY 19TH. FAILURE TO COMPLY WITH SECTION 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

TITLE

CHRISTOPHER GRAU
MAYOR / PRESIDENT OF COUNCIL

SCHEDULE B

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED
BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

FOR MUNICIPAL USE		FOR BUDGET COMMISSION USE			FOR COUNTY AUDITOR USE	
FUND	BUDGET YEAR AMOUNT REQUESTED OF BUDGET COMMISSION INSIDE / OUTSIDE	BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION	BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION	COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED		
				INSIDE 10 MILL LIMIT BUDGET YEAR	OUTSIDE 10 MILL LIMIT BUDGET YEAR	
				COLUMN 1	COLUMN 2	COLUMN 3
GOVERNMENTAL FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
GENERAL FUND	\$554,014					
POLICE OPERATING	\$191,133					
POLICE PENSION	\$61,557					
FIRE AND AMBULANCE (4.00 MILLS)	\$0					
FIRE AND AMBULANCE (1.00 MILLS)	\$0					
FIRE AND AMBULANCE (2.00 MILLS)	\$0					
PROPRIETARY FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
FIDUCIARY FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
TOTAL ALL FUNDS	\$806,704					

EXHIBIT I-GENERAL FUND#111

FUND TYPE/CLASSIFICATION:GOVERNMENTAL-GENERAL

*County Total at 98%=\$554,014(Matches Real Estate line \$499,998+Real Prop Tax Rollback line \$54,016)

REVENUES

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
1.Income Taxes				
MUNICIPAL INCOME TAXES	\$7,333,384	\$7,416,271	\$6,889,485	\$7,096,170
1.INCOME TAXES TOTAL	\$7,333,384	\$7,416,271	\$6,889,485	\$7,096,170
2.Charges for Services				
ACCIDENT REPORTS	\$164	\$110	\$700	\$721
CONFISCATED LICENSE PLATES	\$0	\$35	\$0	\$0
ELECTRIC VEHICLE CHARGING STATION FEES	\$348	\$970	\$800	\$824
COPIES	\$6	\$0	\$0	\$0

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
SOLICITOR PERMIT	\$450	\$550	\$500	\$515
CABLE TV FRANCHISE FEE	\$64,065	\$63,394	\$48,000	\$63,000
ZONING PERMIT	\$46,250	\$36,450	\$34,000	\$41,350
SIGN PERMIT	\$2,200	\$2,400	\$2,700	\$2,781
SITE DEVELOPMENT PERMIT	\$0	\$1,200	\$1,610	\$1,658
DRIVEWAY PERMIT	\$1,550	\$900	\$2,010	\$2,070
STREET REVIEW FEE	\$2,100	\$2,100	\$1,700	\$1,751
PLANNING COMMISSION FEE	\$1,350	\$2,800	\$2,690	\$2,771
ZONING AMENDMENT FEE	\$0	\$0	\$400	\$412
VACANT RESIDENTIAL PROPERTY ANNUAL REGISTRATION	\$150	\$50	\$40	\$41
ENTERTAINMENT DEVICE MONTHLY FEE	\$20,340	\$21,510	\$19,500	\$21,000
ENTERTAINMENT ARCADE ANNUAL FEE	\$5,000	\$10,000	\$5,000	\$5,150
STREET WORK PERMIT	\$1,650	\$3,600	\$2,250	\$2,318
STORM SEWER PERMIT	\$110	\$330	\$110	\$113
SIDEWALK REPAIR OWNER ASSESSMENT	\$20,031	\$9,727	\$5,600	\$5,768
SIDEWALK REPAIR REIMBURSEMENT	\$14,729	\$0	\$0	\$0
PROPERTY RENTALS	\$70,240	\$68,330	\$70,000	\$70,000
HERITAGE HOUSE RENTAL - RESIDENT	\$5,147	\$8,225	\$7,000	\$7,210
HERITAGE HOUSE RENTAL - NONRESIDENT	\$9,225	\$10,575	\$9,000	\$9,270
SALE OF BANNERS	\$0	\$3,000	\$0	\$0
2.CHARGES FOR SERVICES TOTAL	\$265,106	\$246,257	\$213,610	\$238,723
3.1.Property Taxes				
REAL ESTATE TAXES	\$423,842	\$424,635	\$501,397	\$499,998
UNDIVIDED PUBLIC HOUSING	\$1,203	\$1,138	\$1,200	\$1,236
REAL PROP.TAX ROLLBACK / HOMES	\$43,831	\$43,663	\$52,633	\$54,016
3.1.PROPERTY TAXES TOTAL	\$468,876	\$469,436	\$555,230	\$555,250
3.2.Other Taxes				
OTHER LOCAL TAXES	\$7,869	\$9,297	\$7,300	\$7,519
CIGARETTE TAX	\$421	\$332	\$375	\$386
LIQUOR & BEER PERMITS	\$5,157	\$17,445	\$16,000	\$16,480
3.2.OTHER TAXES TOTAL	\$13,447	\$27,074	\$23,675	\$24,385
4.Grants, Loans, Bonds				
STATE GRANTS	\$46,273	\$40,818	\$42,500	\$46,000
FEDERAL GRANTS	\$4,272	\$0	\$1,175	\$1,210
4.GRANTS, LOANS, BONDS TOTAL	\$50,545	\$40,818	\$43,675	\$47,210
5.Court Costs & Fines				
MUNICIPAL COURT COSTS	\$783,739	\$748,079	\$800,000	\$768,000
MUNI COURT FINES - CHARDON PD	\$7,586	\$10,869	\$6,200	\$6,386
MUNI COURT FINES - ORC 307.515	\$13,834	\$15,345	\$13,700	\$14,111
5.COURT COSTS & FINES TOTAL	\$805,159	\$774,293	\$819,900	\$788,497
6.Interest Earnings				
INTEREST EARNINGS	\$85,370	\$220,554	\$225,000	\$231,750
6.INTEREST EARNINGS TOTAL	\$85,370	\$220,554	\$225,000	\$231,750
7.Transfers In				
OPERATING TRANSFERS - IN	\$268,490	\$162,566	\$320,580	\$224,500
7.TRANSFERS IN TOTAL	\$268,490	\$162,566	\$320,580	\$224,500
8.Other				
LOCAL GOVRNMNT FUND - COUNTY	\$68,222	\$70,069	\$66,671	\$68,671
LOCAL GOVRNMNT FUND - STATE	\$26,347	\$27,393	\$25,920	\$26,870
CONSULTANT CONSTRUCTION DEPOSIT	\$65,223	\$137,973	\$109,695	\$103,000
PARKING TICKETS	\$710	\$1,693	\$2,000	\$2,060
DONATIONS - MISCELLANEOUS	\$14,115	\$11,400	\$8,000	\$8,240
MISCELLANEOUS REIMBURSEMENTS	\$66,342	\$196,507	\$200,000	\$206,000
INSURANCE REIMBURSEMENTS	\$136,207	\$129,683	\$145,000	\$145,000
HERITAGE HOUSE PAVERS	\$750	\$900	\$540	\$556
RENTAL SECURITY DEPOSIT	\$750	\$850	\$0	\$0
8.OTHER TOTAL	\$378,666	\$576,468	\$557,826	\$560,397
TOTAL	\$9,669,043	\$9,933,737	\$9,648,981	\$9,766,883

EXPENDITURES

	ACTUALS	2024 BUDGET	2025 TAX BUDGET
	2022	2023	FY2024
Expenses			
Public Safety			
1.Personnel	-\$1,820,338	-\$1,925,032	\$1,857,630
2.Operations	-\$166,123	-\$133,088	\$260,588
3.Contracts	-\$44,914	-\$147,994	\$101,140
PUBLIC SAFETY TOTAL	-\$2,031,374	-\$2,206,114	\$2,219,358
General Government			
1.Personnel	-\$1,292,743	-\$1,300,884	\$1,389,670
2.Operations	-\$187,487	-\$208,504	\$409,435
3.Contracts	-\$638,921	-\$720,411	\$890,385
4.Transfers	-\$2,604,210	-\$2,850,800	\$2,989,703
GENERAL GOVERNMENT TOTAL	-\$4,723,361	-\$5,080,599	\$5,679,193
Streets, Lands, Buildings			
1.Personnel	-\$1,166,969	-\$1,144,215	\$1,415,220
2.Operations	-\$370,020	-\$346,677	\$461,246
3.Contracts	-\$180,781	-\$388,054	\$279,085
STREETS, LANDS, BUILDINGS TOTAL	-\$1,717,771	-\$1,878,946	\$2,155,551
Municipal Court			
1.Personnel	-\$856,757	-\$872,584	\$882,090
2.Operations	-\$43,959	-\$45,865	\$55,915
3.Contracts	-\$11,619	-\$10,844	\$17,100
MUNICIPAL COURT TOTAL	-\$912,335	-\$929,294	\$955,105
EXPENSES TOTAL	-\$9,384,842	-\$10,094,951	\$11,009,207

Revenues Over/Under Expenditures-General Fund 111

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenues	\$9,669,043	\$9,933,737	\$9,648,981	\$9,766,883
Expenses	\$9,384,842	\$10,094,951	\$11,009,207	\$9,689,148
REVENUES LESS EXPENSES	\$284,202	-\$161,215	-\$1,360,226	\$77,735

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING UNENCUMBERED BALANCE	\$2,974,167	\$3,258,369	\$2,724,845	\$1,364,619
ENDING CASH BALANCE	\$3,258,369	\$3,097,154	\$1,364,619	\$1,442,354
ESTIMATED ENCUMBRANCES (AT YEAR END)	\$474,815	\$372,309	\$0	\$0
ESTIMATED ENDING UNENCUMBERED FUND BALANCE	\$2,783,554	\$2,724,845	\$1,364,619	\$1,442,354

2025 TRANSFERS - TAX BUDGET-EXHIBIT I-A

FROM	TO	AMOUNT	REASON
GENERAL	CEMETERY	\$41,000	COVER OPERATING EXPENSES
GENERAL	PARK & RECREATION	\$283,000	COVER OPERATING EXPENSES
GENERAL	POLICE PENSION	\$240,000	COVER OPERATING EXPENSES
GENERAL	PROBATION SERVICES	\$292,000	COVER OPERATING EXPENSES
GENERAL	GO DEBT SERVICE	\$375,550	GO DEBT FOR STREET GARAGE
GENERAL	GENERAL CAP IMPR FUND	\$340,000	FUND CAPITAL PROJECTS
GENERAL	SPECIAL PROJECTS	\$92,000	COVER OPERATING EXPENSES

TOTAL FROM GENERAL FUND		\$1,663,550	
FROM	TO	AMOUNT	REASON
WWTP CAP. IMPROVEMENT	GENERAL	\$222,000	WWTP EXPANSION LOAN - REPAY GENERAL
UNCLAIMED MONEY	GENERAL	\$2,500	UNCLAIMED OVER 5 YEARS
TOTAL TO GENERAL FUND		\$224,500	

EXHIBIT II-POLICE OPERATING LEVY FUND# 220

FUND TYPE/CLASSIFICATION:GOVERNMENTAL-SPECIAL REVENUE

*County Total at 98%=\$191,133(Matches Real Estate line \$172,020+Real Prop Tax Rollback line \$19,113)

REVENUES

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
3.1.Property Taxes				
REAL ESTATE TAXES	\$179,287	\$179,987	\$172,983	\$172,020
REAL PROP.TAX ROLLBACK / HOMES	\$12,454	\$12,409	\$18,158	\$19,113
UNDIVIDED PUBLIC HOUSING	\$663	\$625	\$350	\$361
3.1.PROPERTY TAXES TOTAL	\$192,404	\$193,021	\$191,491	\$191,494
8.Other				
MISCELLANEOUS REIMBURSEMENTS	\$0	\$2	\$0	\$0
8.OTHER TOTAL	\$0	\$2	\$0	\$0
TOTAL	\$192,404	\$193,023	\$191,491	\$191,494

EXPENDITURES

	ACTUALS		2024 BUDGET	2025 TAX BUDGET
	2022	2023	FY2024	FY2025
Expenses				
Public Safety				
1.Personnel	-\$200,691	-\$218,566	\$211,510	\$187,661
PUBLIC SAFETY TOTAL	-\$200,691	-\$218,566	\$211,510	\$187,661
EXPENSES TOTAL	-\$200,691	-\$218,566	\$211,510	\$187,661

Revenues Over/Under Expenditures-Police Operating-Fund 220

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenues	\$192,404	\$193,023	\$191,491	\$191,494
Expenses	\$200,691	\$218,566	\$211,510	\$187,661
REVENUES LESS EXPENSES	-\$8,288	-\$25,543	-\$20,019	\$3,833

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING UNENCUMBERED BALANCE	\$57,451	\$49,163	\$23,620	\$3,601
ENDING CASH BALANCE	\$49,163	\$23,620	\$3,601	\$7,434
ESTIMATED ENCUMBRANCES (AT YEAR END)	\$0	\$0	\$0	\$0
ESTIMATED ENDING UNENCUMBERED FUND BALANCE	\$49,163	\$23,620	\$3,601	\$7,434

EXHIBIT II-POLICE PENSION FUND# 222

FUND TYPE/CLASSIFICATION:GOVERNMENTAL-SPECIAL REVENUE
*County Total at 98%=\$61,557(Matches Real Estate line \$55,401+Real Prop Tax Rollback line \$6,156)

REVENUES

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
3.1.Property Taxes				
REAL ESTATE TAXES	\$47,093	\$47,180	\$55,711	\$55,401
UNDIVIDED PUBLIC HOUSING	\$134	\$126	\$0	\$0
REAL PROP.TAX ROLLBACK / HOMES	\$4,870	\$4,852	\$5,848	\$6,156
3.1.PROPERTY TAXES TOTAL	\$52,097	\$52,158	\$61,559	\$61,557
7.Transfers In				
OPERATING TRANSFERS - IN	\$200,000	\$192,000	\$230,000	\$240,000
7.TRANSFERS IN TOTAL	\$200,000	\$192,000	\$230,000	\$240,000
TOTAL	\$252,097	\$244,158	\$291,559	\$301,557

EXPENDITURES

ACTUALS		2024 BUDGET		2025 TAX BUDGET
	2022	2023	FY2024	FY2025
Expenses				
Public Safety				
1.Personnel	-\$227,765	-\$227,610	\$273,000	\$281,190
PUBLIC SAFETY TOTAL	-\$227,765	-\$227,610	\$273,000	\$281,190
EXPENSES TOTAL	-\$227,765	-\$227,610	\$273,000	\$281,190

Revenues Over/Under Expenditures-Police Pension Fund 222

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenues	\$252,097	\$244,158	\$291,559	\$301,557
Expenses	\$227,765	\$227,610	\$273,000	\$281,190
REVENUES LESS EXPENSES	\$24,332	\$16,548	\$18,559	\$20,367

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING UNENCUMBERED BALANCE	\$21,983	\$46,315	\$62,863	\$81,422
ENDING CASH BALANCE	\$46,315	\$62,863	\$81,422	\$101,789
ESTIMATED ENCUMBRANCES (AT YEAR END)	\$0	\$0	\$0	\$0
ESTIMATED ENDING UNENCUMBERED FUND BALANCE	\$46,315	\$62,863	\$81,422	\$101,789

EXHIBIT II-FIRE AND AMBULANCE OPERATING LEVY FUND# 230

FUND TYPE/CLASSIFICATION:GOVERNMENTAL-SPECIAL REVENUE

REVENUES

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
2.Charges for Services				
PROPERTY RENTALS	\$109,887	\$121,412	\$108,000	\$111,240
2.CHARGES FOR SERVICES TOTAL	\$109,887	\$121,412	\$108,000	\$111,240
3.1.Property Taxes				
REAL ESTATE TAXES	\$1,034,673	\$1,035,512	\$940,540	\$0
UNDIVIDED PUBLIC HOUSING	\$3,036	\$2,863	\$2,400	\$2,472
REAL PROP.TAX ROLLBACK / HOMES	\$73,472	\$73,023	\$71,715	\$0
3.1.PROPERTY TAXES TOTAL	\$1,111,181	\$1,111,398	\$1,014,655	\$2,472
8.Other				
MISCELLANEOUS REIMBURSEMENTS	\$21,610	\$36,186	\$16,100	\$16,583
8.OTHER TOTAL	\$21,610	\$36,186	\$16,100	\$16,583
TOTAL	\$1,242,678	\$1,268,996	\$1,138,755	\$130,295

EXPENDITURES

ACTUALS		2024 BUDGET	2025 TAX BUDGET	
	2022	2023	FY2024	FY2025
Expenses				
Public Safety				
1.Personnel	–	–	\$0	\$0
2.Operations	-\$55,799	-\$50,739	\$83,780	\$57,124
3.Contracts	-\$1,096,084	-\$1,188,084	\$1,154,660	\$1,384,850
6.Capital	–	-\$5,695	\$0	\$0
PUBLIC SAFETY TOTAL	-\$1,151,883	-\$1,244,519	\$1,238,440	\$1,441,974
EXPENSES TOTAL	-\$1,151,883	-\$1,244,519	\$1,238,440	\$1,441,974

Revenues Over/Under Expenditures-Fire and Ambulance Opera...

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenues	\$1,242,678	\$1,268,996	\$1,138,755	\$130,295
Expenses	\$1,151,883	\$1,244,519	\$1,238,440	\$1,441,974
REVENUES LESS EXPENSES	\$90,795	\$24,477	-\$99,685	-\$1,311,679

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING UNENCUMBERED BALANCE	\$545,634	\$636,429	\$610,867	\$511,182
ENDING CASH BALANCE	\$636,429	\$660,906	\$511,182	-\$800,497
ESTIMATED ENCUMBRANCES (AT YEAR END)	\$94,458	\$50,039	\$0	\$0
ESTIMATED ENDING UNENCUMBERED FUND BALANCE	\$541,971	\$610,867	\$511,182	-\$800,497

EXHIBIT III-NON-LEVY FUNDS SUMMARY

Funds	Beginning Balance	2025 Tax Budget revenues	2025 Tax Budget expenses	2025 Tax Budget Proj End Bal
Amount				
202	1,750,000	0	0	1,750,000
204	193,663.45	0	0	193,663.45
212	371,635.94	605,550	911,897.45	65,288.49
214	36,879.59	49,272.11	68,709.24	17,442.46
216	41,982.45	71,599.24	93,122.3	20,459.39
218	702.24	427,724.27	427,600.6	825.91
224	843.86	0	0	843.86
226	18,304.8	15,450	15,450	18,304.8
228	6,040.95	206	0	6,246.95
232	69,084.26	260,000	320,000	9,084.26
234	72,853.65	73,312.31	84,666	61,499.96
236	78,275.59	140,159.31	138,535	79,899.9
238	29.4	0	0	29.4
240	237,483.3	205,568.43	237,930	205,121.73
242	96.56	0	0	96.56
244	23,019.63	85,000	101,661	6,358.63
246	5,523.78	277,817.98	283,038.42	303.34
248	29,863.03	383,969.88	390,328.56	23,504.35
252	84,322.77	15,042.12	15,450	83,914.89
254	25,333.04	23,395.42	26,110.5	22,617.96
260	2,279.14	103,000	50,000	55,279.14
291	0	0	0	0
292	32,728.97	10,300	0	43,028.97
340	233.54	375,550	372,179	3,604.54
450	296,844.9	0	0	296,844.9
451	25,202.27	168,702.67	0	193,904.94
452	1,206,645	3,348,623.52	4,487,165	68,103.52
454	146.68	0	0	146.68
460	324,980.3	82,400	257,500	149,880.3
462	757,876.6	119,083.83	0	876,960.43
464	3,336.44	408.91	0	3,745.35
466	112,060.02	1,545	0	113,605.02
468	40,994.32	38,815	0	79,809.32
469	17,848	18,383.44	0	36,231.44
560	195,419.02	1,064,145.2	1,226,173.82	33,390.4
562	434,135	655,725	557,878	531,982
570	262,206.95	1,411,100	1,640,424.37	32,882.58
572	196,130.19	662,378.05	468,840	389,668.24
574	49,339.86	2,899.45	0	52,239.31
575	31,481.61	477,313.6	489,998.81	18,796.4
576	6,011.4	396,145	396,149	6,007.4
578	34,782.72	25.75	0	34,808.47
579	69,495.82	222,051.5	222,000	69,547.32
601	8,054.18	0	0	8,054.18
740	552.83	0	0	552.83
780	15,953.63	15.45	1,030	14,939.08
890	0	20,600	20,600	0
892	13,617.29	2,575	4,717.4	11,474.89
894	80,497.37	0	51,500	28,997.37
896	0	0	0	0
898	0	0	0	0
AMOUNT	7,264,792.34	11,815,853.44	13,360,654.47	5,719,991.31

SAME AS PREVIOUS TABLE BUT FUND# IS REPLACED WITH FUND NAME

Funds Description	Beginning Balance	2025 Tax Budget revenues	2025 Tax Budget expenses	2025 Tax Budget Proj End Bal
Amount				
ALCOHOL ENFRMNT & ED. FUND	6,040.95	206	0	6,246.95
AMBULANCE FUND	237,483.3	205,568.43	237,930	205,121.73
AMERICAN RESCUE PLAN FUND	0	0	0	0
CEMETERY ENDOWMENT FUND	15,953.63	15.45	1,030	14,939.08
CEMETERY FUND	41,982.45	71,599.24	93,122.3	20,459.39
CHARDON SQUARE CAPITAL IMPROVEMENT FUND	25,202.27	168,702.67	0	193,904.94
CIDER MILL RID FUND	3,336.44	408.91	0	3,745.35
CLEAN OHIO REVITALIZATION GRANT FUND	0	0	0	0
COMMUNITY DEVELOPMENT GRANT FUND	0	0	0	0
COMPUTERIZED LEGAL RESEARCH FUND	25,333.04	23,395.42	26,110.5	22,617.96
CONSTR.GUARANTEE BOND FUND	80,497.37	0	51,500	28,997.37
COURT COMPUTER PROJECTS FUND	23,019.63	85,000	101,661	6,358.63
DRIVERS INTRLCK & ALCOHOL MONITRING FUND	84,322.77	15,042.12	15,450	83,914.89
DRUG LAW ENFORCEMENT FUND	843.86	0	0	843.86
G. O. DEBT SERVICE FUND	233.54	375,550	372,179	3,604.54
GENERAL CAPITAL IMPR. RESERVE FUND	1,206,645	3,348,623.52	4,487,165	68,103.52
GENERAL OPERATING RESERVE FUND	1,750,000	0	0	1,750,000
HIDDEN GLEN RID FUND	757,876.6	119,083.83	0	876,960.43
INDIGENT DR. ALCHL TR. FUND	18,304.8	15,450	15,450	18,304.8
INFRASTRUCTURE IMPRO. FUND	296,844.9	0	0	296,844.9
JOHN BOHL MEMORIAL FUND	146.68	0	0	146.68
LAW ENFORCEMENT TRUST FUND	29.4	0	0	29.4
LAW LIBRARY FUND	0	20,600	20,600	0
OPIOID SETTLEMENT FUND	32,728.97	10,300	0	43,028.97
PARK & RECREATION FUND	702.24	427,724.27	427,600.6	825.91
PAYROLL STABILIZATION FUND	193,663.45	0	0	193,663.45
PERMISSIVE TAX FUND	69,084.26	260,000	320,000	9,084.26
PROBATION SERVICES FUND	29,863.03	383,969.88	390,328.56	23,504.35
REDWOOD TIF/RID	17,848	18,383.44	0	36,231.44
S. C. M & R. FUND	371,635.94	605,550	911,897.45	65,288.49
SANITARY SEWER ASSMT. & REV. LOAN FUND	49,339.86	2,899.45	0	52,239.31
SELF-INSURANCE FUND	8,054.18	0	0	8,054.18
SEWER CAPITAL IMPR. RESERVE FUND	196,130.19	662,378.05	468,840	389,668.24
SEWER OPERATING FUND	262,206.95	1,411,100	1,640,424.37	32,882.58
SHADE TREE FUND	72,853.65	73,312.31	84,666	61,499.96
SIDEWALK FUND	96.56	0	0	96.56
SIDEWALK IMPROVEMENT FUND	2,279.14	103,000	50,000	55,279.14
SPECIAL PROJECTS FUND	5,523.78	277,817.98	283,038.42	303.34
STATE HIGHWAY IMPR. FUND	36,879.59	49,272.11	68,709.24	17,442.46
STREET LIGHTING FUND	78,275.59	140,159.31	138,535	79,899.9
THISTLE CREEK RID	40,994.32	38,815	0	79,809.32
TIF FUND	324,980.3	82,400	257,500	149,880.3
TORT CLAIM FUND	552.83	0	0	552.83
UNCLAIMED MONEY FUND	13,617.29	2,575	4,717.4	11,474.89
WATER CAPITAL IMPR. RESERVE FUND	434,135	655,725	557,878	531,982
WATER OPERATING FUND	195,419.02	1,064,145.2	1,226,173.82	33,390.4
WINDERMERE & WILLO-TREE RID FUND	112,060.02	1,545	0	113,605.02
WPCLF CAPITAL IMPR. FUND	34,782.72	25.75	0	34,808.47
WPCLF DEBT SERVICE FUND	31,481.61	477,313.6	489,998.81	18,796.4
WSRLA DEBT SERVICE FUND	6,011.4	396,145	396,149	6,007.4
WWTP CAPITAL IMPR. FUND	69,495.82	222,051.5	222,000	69,547.32
AMOUNT	7,264,792.34	11,815,853.44	13,360,654.47	5,719,991.31