



LAW MEMORANDUM

To: David Ruller, City Manager
From: Hope Jones, Law Director
Date: July 5, 2023
Item: 1.3. - Codified Ordinance Book Replacement Pages (Hope Jones)

Summary: Mr. Ruller,
I am requesting Committee time on July 5, 2023 to discuss the yearly update to the Codified Ordinances. The replacement pages have been delivered by our publisher but need a Council vote to become law.
Hop

Prepared by: Amy Wilkens, Clerk of Council

Attachments: 1. image06-23-2023-035143 (002)

INSTRUCTIONS FOR INSERTING
MAY 2023 REPLACEMENT PAGES
FOR THE
CODIFIED ORDINANCES OF KENT

All new replacement pages bear the footnote "May 2023 Replacement". Please discard old pages and insert these new replacement pages immediately as directed in the following table.

<u>Discard Old Pages</u>	<u>Insert New Pages</u>
<u>PRELIMINARY UNIT</u>	
Cover and Certification Page	Cover and Certification Page
3	3
19, 20	19, 20
23, 24	23, 24
29, 30	29, 30
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<u>PART THREE - TRAFFIC CODE</u>	
19, 20	19, 20
61, 62	61, 62
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113, 114	113 through 114B
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3 through 6	3 through 6
23, 24	23, 24
35 through 38	35 through 38
49 through 61	49 through 62
65 through 70 (Keep 70A, 70B)	65 through 70
71 through 74	71 through 74
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Discard Old Pages

Insert New Page

PART FIVE - GENERAL OFFENSES CODE (Cont.)

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CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT

DATE: June 26, 2023

TO: Dave Ruller, City Manager

FROM: Bridget Susel, Community Development Director

RE: DRAFT Design Guidelines

For the last 11 months, the Community Development Department planning staff has been working with CT Consultants on the update to the City's Design Guidelines. The update process has been conducted in three phases, including:

- PHASE 1: Information gathering through a public meeting, in-person interviews with 30+ stakeholders, two work sessions with Council, and in-field and document review/research (conducted July – November 2022).
- PHASE 2: Development of an *Assessment & Recommendations* report based on the work completed in PHASE 1 (conducted December 2022-January 2023).
- PHASE 3: Draft Design Guidelines issued. Accepting public comment on the draft; editing and revisions for final draft based on comments received (May 2023-September 2023).

The update process is currently in PHASE 3 so comments are being gathered on the draft. The Community Development Department has forwarded copies of the draft to everyone who participated in the stakeholder interviews conducted in PHASE 1 and to the Kent Historical Society. In-person work sessions to accept comments from committee/board/commission members and the public have already been held with the Architectural Review Board (June 6th), the Committee On Design and Preservation (June 8th), the Planning Commission (June 20th) and a second work session with the Planning Commission is scheduled for July.

Below is a summary of the generalized comments that have been received:

- Historic preservation not addressed;
- Need to include guidelines for historic properties and new construction and define each;
- Adaptive re-use not addressed;
- Demolition not addressed;
- Focus seems to be on addressing commercial developers and business owners, not historic preservation or adaptive re-use;
- Move glossary to front of the document;
- Simplify terminology so can be understood by all (designers, business owners, public);
- Headings need to be simpler. Remove one of the headings and realign;

- Does not list what is discouraged (i.e. internally lit signs);
- Proposed changes to reduce the boundaries of the existing “Downtown/West River Overlay District” by excluding the West River/Gougler Avenue corridor are not supported;
- Expand “Downtown/West River Overlay District” to include buildings north of Fairchild Bridge, on Lake Street.
- The photos are not aligned with the proposed guidelines in every instance. Photos that are not directly connected should be removed and/or replaced. Photos should be smaller;
- Guidelines for sign lighting should encourage use of energy efficiency sources (LED) and control illumination levels;
- Regulations (standards) and guidelines for a project should be reviewed by the same board or commission;
- Are colors to be identified as allowed or prohibited? Should colors be quantified (i.e. only ? number of different colors can be used on the exterior of a property);
- Numerous specific references to wording or phrases on specific pages that are difficult to understand, lack clarity, or that need edited or removed;
- Questions on how the Architectural Review Board’s roles and responsibilities will be affected by the update to the Design Guidelines;
- Suggestion to group and number every building and assign certain buildings in numbered groups to certain design guidelines;
- Allow for online accessibility and hyperlinks to related Zoning Code regulations.

I am respectfully requesting time at the July 5, 2023 Council Committee meeting to discuss the comments received, to date, on the draft update to the Design Guidelines and to provide an opportunity for members of Council and the public to present additional comments on the draft. No legislative action is required at this time.

Once the process for accepting public comments is completed in late July, the Community Development Department staff will revise the draft update to the Design Guidelines and it will be released for final review and comment before submitting a request to you to schedule the update to the Design Guidelines for Council’s final review and authorization.

If you need any additional information to add this item to the agenda, please let me know.

Thank you.

Attachment

Cc: Hope Jones, Law Director
Amy Wilkens, Clerk of Council
Patti Long, Assistant to the City Manager



City of Kent, OH

DRAFT Design Guidelines

5/15/2023

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INTRODUCTION

OVERVIEW

Downtown Kent is the cultural and economic heart of the City. Downtown Kent is a mixed-use pedestrian focused area. Its special character is defined by the quality of the Public Realm and its unique built environment. This document aims to ensure the level of design quality generated by new development, renovations, and other improvements are consistent with the unique nature of this area.

PURPOSE

The purpose of these Design Guidelines (DG) for the proposed design overlay district is to provide a clear, comprehensive document articulating the level of design quality expected of public and private improvements within the proposed design overlay district.

This document serves as the basis for evaluating all applicable projects within the proposed design overlay district. The DG also assists property owners in understanding the context of the built environment within the proposed design overlay district and helps owners when they are faced with decisions about alterations and new construction.

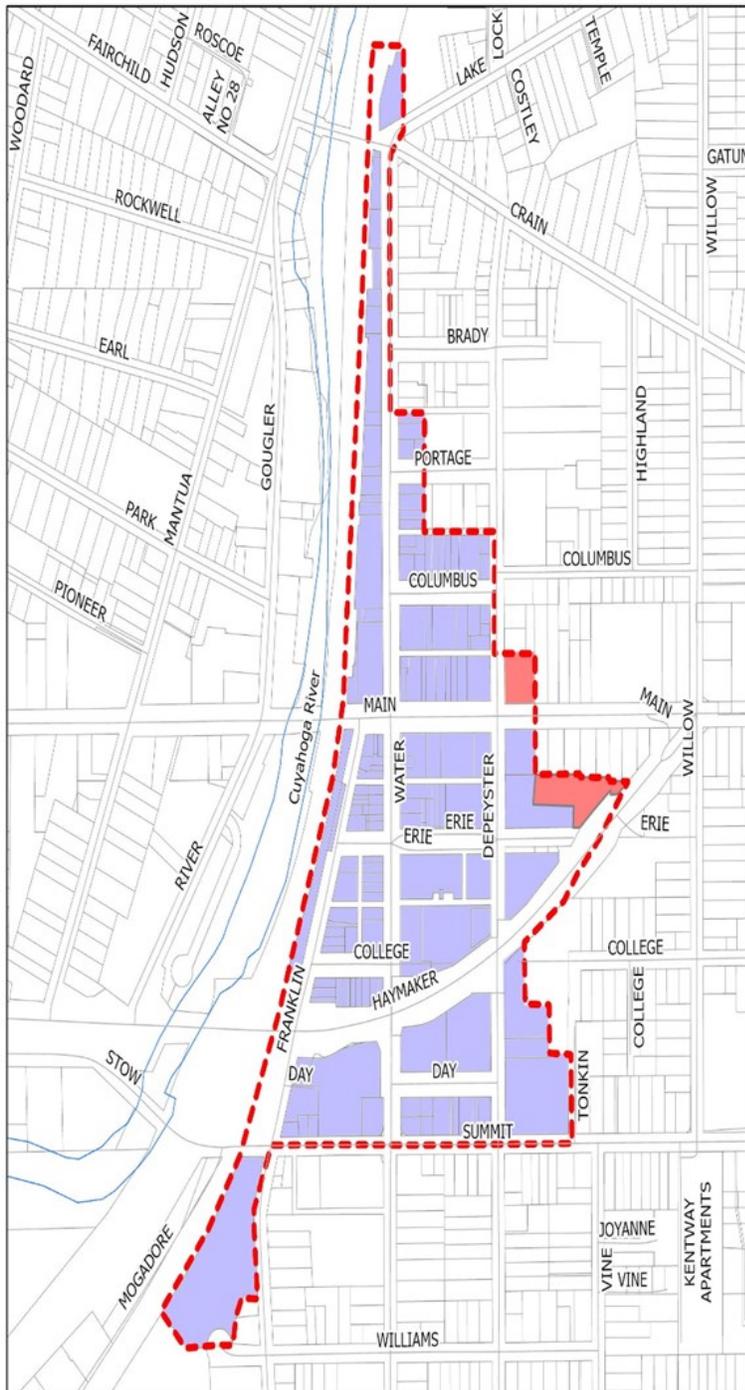
APPLICABILITY

The DG applies to all properties in the proposed design overlay district, which is shown in Figure 1. This document sets forth intent statements and Design Guidelines that provide the basis for the review of proposed developments and improvements or construction of public and private commercial structures and buildings. All new construction, exterior renovations, signage, and new or expanded Pedestrian Use Areas proposed within the proposed design overlay district, as shown in Figure 1, are subject to these Design Guidelines when mandated by the Kent Planning and Zoning Code. When applicable, this document also serves as the basis for the relevant findings of the Design Review Board (DRB).

The Design Guidelines, as design guidance, are adopted public statements of intent and are used to evaluate the acceptability of a project's design. Compliance with the Design Guidelines is not mandatory, but the Design Guidelines work in concert with the Planning and Zoning Code regulations to articulate the level of design quality expected and desired in Downtown Kent.

Capitalized words in the DG are defined in the Glossary of Terms.

INTRODUCTION



Proposed City of Kent, Ohio Design Overlay District

Legend

- Roads
- River
- ▭ New Design Overlay District Boundary
- ▭ Parcels
- ▭ C-D District
- ▭ C-R District



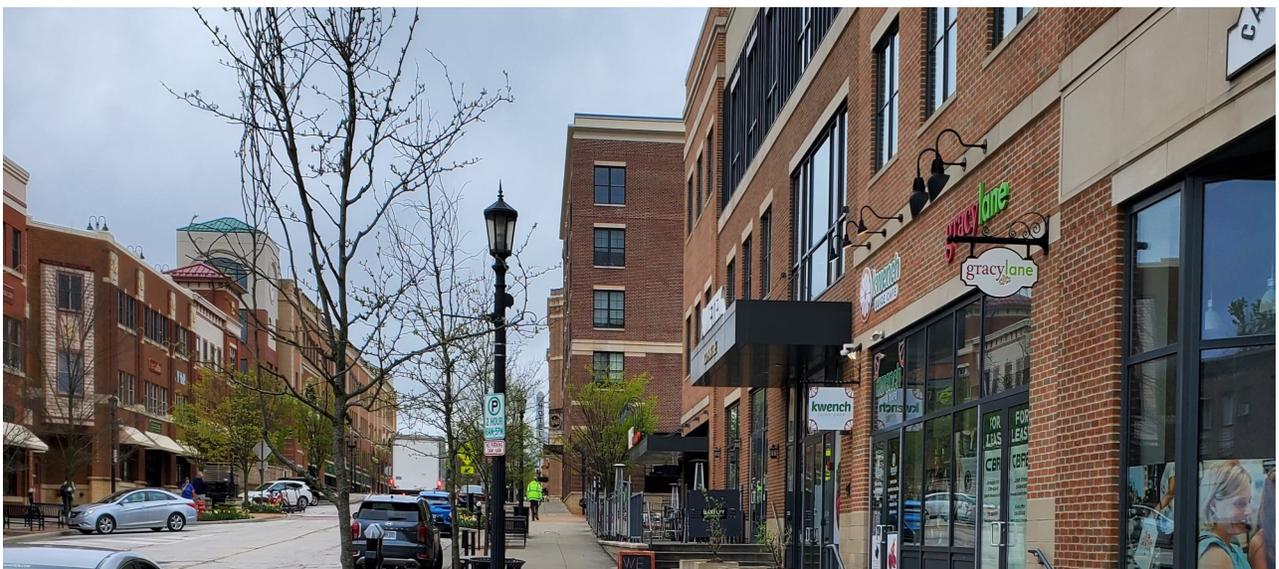
Figure 1—Map of Proposed Kent Design Overlay District

INTRODUCTION

GOALS

The success of Downtown Kent is its focus on the pedestrian environment, retail vitality, indoor and outdoor experiences, and placemaking. To build on Downtown Kent's successes and to support the Purpose of the DG, the following goals have been established for these Design Guidelines:

- Achieve good design to help economic vitality and sustain property values.
- Ensure that Downtown Kent's unique visual identity is sustained to enhance downtown Kent's sense of place .
- Facilitate connectivity with Kent State University.
- Assist developers with design guidance; educate public about good design.
- Make Kent a destination place for visitors.
- Attempt to preserve, when possible and practical, significant structures.



1.0 SITE DESIGN

GUIDING PRINCIPLES



- The character of the Public Realm is influenced by site design. How buildings relate to surrounding streets and public spaces profoundly influences the pedestrian experience in the Public Realm.
- The pattern of buildings facing the street and abutting the sidewalk creates a well-defined edge, also known as a “Street Wall,” that frames streets and open spaces. The Street Wall provides a sense of spatial definition or enclosure for the pedestrian that creates a coherent pedestrian environment that reinforces and creates a sense of place while also making for a pleasant, comfortable, and safe pedestrian environment.
- Continuous active building edges along sidewalks enhance the pedestrian experience.
- The creation and preservation of the Public Realm takes precedence over individual buildings.

1.0 SITE DESIGN

1.1 BUILDING PLACEMENT

Intent Statements

- To orient primary building façades towards the street and the Public Realm
- To ensure engagement between building uses and the Public Realm
- To encourage additional open spaces for pedestrian & outdoor activities, such as outdoor dining
- To use the location of buildings to define & contain the street space to support pedestrian activity
- To thoughtfully position & orient buildings & associated elements to facilitate a more vibrant and lively Public Realm



DESIGN GUIDELINES

- 1.1A—For those portions of a site where the building is not flush with the sidewalk, generally widen the Pedestrian Realm no more than 10 feet to create Pedestrian Use Areas between the sidewalk & building in locations where significant pedestrian traffic or outdoor uses are anticipated.
- 1.1B—Locate public areas such as lobbies, reception, retail and dining along building walls that face the street, alley, or pedestrian cut-through so that they are highly visible & accessible.

1.0 SITE DESIGN

1.2 CORNERS

Intent Statements

- To enhance the special nature of street corners with an appropriately composed, coherent, & cohesive architectural presence that expresses the character of the area
- To use the location of buildings & public art to emphasize, define, & enclose street corners
- To use street corners to create a distinctive, attractive, & memorable sense of place



DESIGN GUIDELINES

- 1.2A—At the intersection of two streets, the front facades on both streets should be sited to clearly define the corner & enhance a sense of street enclosure.
- 1.2B—Pedestrian Use Areas & other open spaces should generally be located mid-block & not directly at corners.
- 1.2C—At street corners, consider the existing neighboring context on both streets.
- 1.2D—Incorporate bold corner elements & massing to accentuate the corner.
- 1.2E—Corners should usually have one contiguous tenant space wrapping the corner for at least 20 feet.

2.0 BUILDING DESIGN

GUIDING PRINCIPLES



- All sides of the building must be given design consideration, including the roof(s).
- Buildings that express the uses inside to the viewer outside are more comprehensible. Similarly, buildings that acknowledge the activity outside them are more integrated into the streetscape.
- Buildings that fit within their context in terms of mass and scale enhance the character of a block or street; those that do not tend to interrupt the context of the street.
- Buildings with durable and low-maintenance materials withstand the test of time.
- Creativity and unique design expression is encouraged.

2.0 BUILDING DESIGN

2.1 MASS & SCALE

Intent Statements

- To encourage buildings that respond to the surrounding context
- To ensure Building Massing supports a comfortable Street Level & pedestrian experience
- To create buildings that frame & define public streets, alleys, & urban, open spaces
- To encourage building modules that break down long undifferentiated frontages
- To design buildings that are contextual to immediate surroundings & transition well to adjacent areas
- To provide human-scaled architectural elements using changes in plane, material, texture & details



DESIGN GUIDELINES

- 2.1A—Ground floor heights should provide a welcoming scale of about 14 to 16 feet or greater.
- 2.1B—Use of structural bays, expressed columns, window mullions, horizontal fenestration, etc. should be utilized to promote a pedestrian scale.
- 2.1C—Building Massing should clearly communicate the base, middle, & top of the building.
- 2.1D—Building Massing should emphasize key building features such as primary entries.
- 2.1E—Building Massing should promote a sense of Human Scale at the Street Level by distinguishing the Street Level from the remainder of the building's stories.

2.0 BUILDING DESIGN

2.1 MASS & SCALE



DESIGN GUIDELINES (CONTINUED)

- 2.1F—Street corners, with their high visibility, should be prominent and considered prime location for shifts in massing.
- 2.1G—A building’s mass, scale, form, floor-to-floor height and horizontal alignment should not be in stark contrast to its surrounding Context. Surrounding Context should include all buildings located within one block of the proposed development on both sides of the street.
- 2.1H—Street Wall height should consider the adjacent existing neighboring Context. At street corners, this includes the Context on both streets..
- 2.1I—Street Wall height may vary throughout the street and within each block to support architectural variety, but the height of the Street Wall should aim to match the established height along the majority of the block frontage. Appropriate methods to respect the Street Wall include an Upper Story setback; a cornice, pediment or similar element; or a reveal or similar element.
- 2.1J—Contemporary architecture is encouraged where it maintains the traditional form and massing.

2.0 BUILDING DESIGN

2.2 FAÇADE ARTICULATION/DESIGN

Intent Statements

- To further refine building form, massing and proportions through facade articulation
- To promote well-detailed Facade designs with texture and depth that provide a sense of Human Scale
- To ensure a cohesive Facade design
- To minimize blank or unarticulated Facades



DESIGN GUIDELINES

- 2.2A—Variations in articulation, materials & fenestration patterns should be used to emphasize building features, such as entries, corner elements, & changes in interior use.
- 2.2B—Facade articulation techniques used on the Street Level Facade should coordinate with upper floor design elements to result in a cohesive building design.
- 2.2C—Locate publicly accessible commercial/office spaces, not private spaces, along the Street Level to facilitate a safer & more vibrant environment for pedestrians.

2.0 BUILDING DESIGN

2.2 FAÇADE ARTICULATION/DESIGN



DESIGN GUIDELINES (CONTINUED)

- 2.2D—Adjacent buildings of varying heights should align design features to express an architectural scale relationship. Consider aligning features such as cornices, belt courses, fenestration patterns, reveals, materials & textures, & Sign Bands.
- 2.2E—A design must have a proper balance of articulation. Lack of variety is discouraged. However, design elements and materials should complement and balance each other to create a unified whole.
- 2.2F—Enhance the design and better unify the architectural relationship within an area by complementing the articulation of adjacent buildings.
- 2.2G—Articulate buildings with dimensions & elements that promote a sense of Human Scale.
- 2.2H—Numerous entries & storefronts along a block add visual interest & activity to a street. Architectural bay divisions of 30 ft. or less help to create a Human Scale at the pedestrian level.

2.0 BUILDING DESIGN

2.2 FAÇADE ARTICULATION/DESIGN



DESIGN GUIDELINES (CONTINUED)

- 2.21—Facades should be designed to accommodate locations for future pedestrian-oriented signage. Appropriate techniques include:
 - ▶ Incorporating a designated Sign Band or area for signage above the Street Level for potential future signage;
 - ▶ Designing canopies and awnings to accommodate potential future signage; and,
 - ▶ Designating areas to accommodate tenant or directory signage near primary building entries.

2.0 BUILDING DESIGN

2.3 MATERIALITY & COLORS

Intent Statements

- To encourage use of well-detailed exterior materials with texture and depth that provide a sense of Human Scale
- To integrate changes in exterior building materials with the overall design and articulation of the building
- To promote use of a variety of high-quality durable exterior materials
- To foster finishes, materials, and colors that reinforce downtown Kent's sense of place



DESIGN GUIDELINES

- 2.3A—Use materials at Street Level that create a sense of permanence & Human Scale as well as bring warmth to the Public Realm.
- 2.3B—All Visible Facades of a building should be treated equally in terms of materials, color, & design details.
- 2.3C—Use high quality materials that are chosen to be compatible with their surrounding Context but also to elevate the existing diversity & character of Downtown Kent.
- 2.3D—Synthetic materials should be used in ways that reflect their intrinsic characteristics & avoid application of imitation or false replication of natural materials.

2.0 BUILDING DESIGN

2.3 MATERIALITY & COLORS



DESIGN GUIDELINES (CONTINUED)

- 2.3E—While excessive uniformity & monotony are discouraged, variations in materials & colors must be composed & balanced to create a unified whole.
- 2.3F—Brighter, bolder colors (including corporate branding colors) may be applied to areas or elements of the building where they are secondary in application compared to the main body or features of the building (such as signage, canopies, or accent trim), or are otherwise applied in ways that do not dominate the overall color palette. Counteract stronger colors by integrating natural materials and textures into the overall Façade design.
- 2.3G—In general, no more than three different colors per building is permissible, not including a neutral trim color.
- 2.3H—Visible building facades should incorporate materials that are appropriate to individual massing components, interior uses, and relationships with the Public Realm. Appropriate techniques, may include, but are not limited to:
 - ▶ Use of 'heavy' materials (i.e. brick or stone) on Street Level Facades to anchor the building;
 - ▶ Use of curtain walls that employ high-quality materials and finishes with detail and texture;
 - ▶ Use of a variety of materials and material colors that reinforce building massing and articulation techniques; and,
 - ▶ Use of materials that gracefully weather, or develop a patina, depicting the passage of time.

2.0 BUILDING DESIGN

2.4 WINDOWS & TRANSPARENCY

Intent Statements

- To provide a minimum level of transparency on all facades
- To ensure that building activities are visible from the Public Realm and vice versa
- To ensure that building facades do not cause glare or negative impacts to the Public Realm
- To encourage well-detailed fenestration & curtain wall designs
- To facilitate transparency at the street level enlivens the street environment, providing interest & activity along the sidewalk & at night providing a secondary, more intimate, source of lighting



DESIGN GUIDELINES

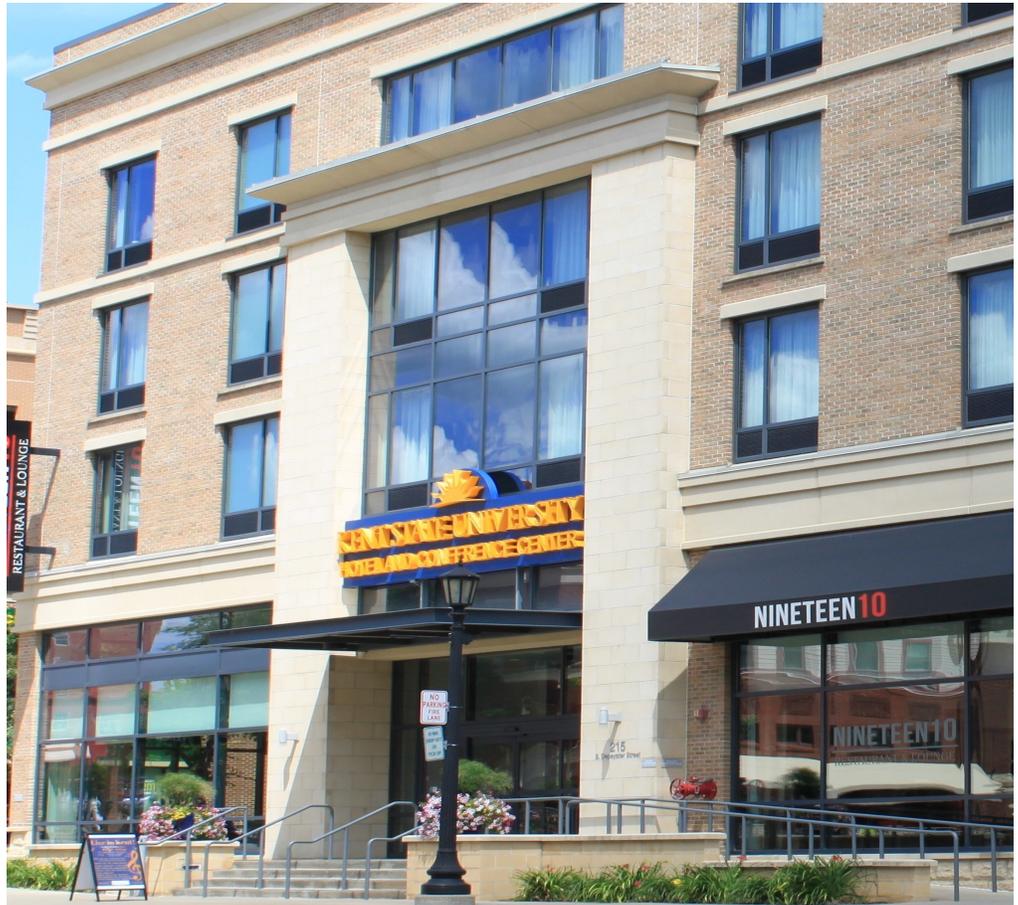
- 2.4A—Maximize the transparency of the Street Level Façade to allow views of the use & activity within the building.
- 2.4B—Use of flexible or retractable windows or full-length windows that open are encouraged to activate the Public Realm.
- 2.4C—Oriel windows should be limited in use, & if used, they should contribute to the rhythm of the architecture & not detract from the Public Realm.
- 2.4D—Large expanses of glass should be subdivided into smaller units.
- 2.4E—Windows should generally utilize traditional proportions & be taller than wide.
- 2.4F—Upper floor windows should generally include an expressed lintel & a sill.

2.0 BUILDING DESIGN

Intent Statements

- To emphasize the importance of pedestrian entries as a defining feature of Street Level design
- To ensure that pedestrian entrances are located to generate activity & vibrancy on the Street Level
- To promote effective movement to & from a building that is signaled by the architecture to welcome & link pedestrian movement throughout Downtown Kent
- To ensure buildings interact seamlessly with adjoining sidewalks, streets & open spaces
- To encourage the appropriate positioning & design of entrances to persuade a building's users to come and go & become active participants in Downtown

2.5 BUILDING ENTRIES



DESIGN GUIDELINES

- 2.5A—Locate entrances at active locations that enable & promote pedestrian walkability & connectivity.
- 2.5B—Entries must be designed to pronounce their purpose as a destination while not overwhelming the scale, massing and articulation of the rest of the building.
- 2.5C—Recess or cover entrances to provide shelter & articulate the point of entry.
- 2.5D—Vehicle access doors facing a street should incorporate high-quality materials & finishes that are consistent with the building.
- 2.5E—Design entries that contribute to interest & activity at the Human Scale.

2.0 BUILDING DESIGN

2.5 BUILDING ENTRIES



DESIGN GUIDELINES (CONTINUED)

- 2.5F—In general, buildings with over approximately 150 feet of street frontage should have entries at approximately 30 foot intervals.
- 2.5G—Shared entrances to upper story uses should use architectural elements, furnishings, and/or landscaping to clearly articulate and differentiate from Street Level commercial/retail entries.
- 2.5H—Primary building entrances should be emphasized over secondary commercial and/or individual residential entrances through signature building elements. Appropriate techniques include:
 - ▶ Changes in massing and facade plane;
 - ▶ Differentiation in material and/or color;
 - ▶ Higher level of architectural detailing;
 - ▶ Landscape features;
 - ▶ Accent lighting;
 - ▶ Recessed or projecting awnings;
 - ▶ Providing additional pedestrian interest and comfort at primary entrances; and,
 - ▶ Signage.

2.0 BUILDING DESIGN

2.6 AWNINGS

Intent Statements

- To ensure that awnings are integrated into the overall building facade & Public Realm
- To add visual interest to the pedestrian environment and contribute to the Human Scale of the Street Level
- To provide shade and weather protection for pedestrians
- To create interesting rhythms and patterns along the building Facade
- To ensure that awnings are made of durable and quality materials
- To enhance storefront design & attractiveness



DESIGN GUIDELINES

- 2.6A—Care should be taken when placing awnings to preserve views down the street.
- 2.6B—Awnings should be consistent with, & relate to, the Facade design of the building.
- 2.6C—The design of awnings from one building & block to the next should be diverse, but compatible with the overall neighboring Context.
- 2.6D—Awnings should contribute to the Human Scale of the Street Level & not be located over approximately 8-14 feet above the sidewalk.
- 2.6E—Awnings should be designed as individual components & not be continuous & uninterrupted along the Street Level Facade.

2.0 BUILDING DESIGN

2.6 AWNINGS



DESIGN GUIDELINES (CONTINUED)

- 2.6F—The color of awnings should complement (and not entirely contrast) the building Façade.
- 2.6G—Awnings should be used to supplement tenant identity, not to provide primary tenant signage. Awnings may include logos or text in conformance with Chapter 1109, Signs, of the Kent Planning and Zoning Code.
- 2.6H—Awnings can be used for added color and variety but not in-lieu of architecture or signage.
- 2.6I—Locate awnings in or over architectural bays & use consistent design (profile, color, dimensions) for all awnings on a single building. Awnings should project a minimum of 3 feet & a maximum of 5 feet from the building face.
- 2.6J—Awnings should not obscure architectural ornamentation or other architectural building features.
- 2.6K—Retractable awnings are permissible especially to provide shade for seasonal outdoor seating.
- 2.6L—Awnings should be fabricated of quality durable materials consistent with materials used on the building. Acceptable materials may be canvas or like product or a durable, permanent architectural building element.
- 2.6M—Awnings may be creative & should be pedestrian in scale.

3.0 SIGNS

GUIDING PRINCIPLES



- Signs are integral to a downtown by adding to downtown's unique sense of place, by informing the shopper, and by expressing the character and tone of Downtown Kent.
- Signs have a powerful presence in the streetscape and can impact the pedestrian and vehicular experience positively or negatively.
- Signs are representative of the quality and aesthetic of Downtown Kent.

All signs in the City of Kent must conform with and be reviewed as required in the City of Kent Planning and Zoning Code.

3.0 SIGNS

3.1 GENERAL

Intent Statements

- To encourage signs that promote a vibrant, pedestrian-oriented street frontage
- To promote creative and iconographic sign design at prominent locations
- To provide clear, coherent signage that helps pedestrians navigate Downtown
- To facilitate signage that aids visitors and residents in locating downtown destinations
- To encourage signs that fit the character of the District and that do not detract from or overpower the features of a building's façade



DESIGN GUIDELINES

- 3.1A—Sign character that is expressive of the individual proprietor is encouraged.
- 3.1B—Distinctive materials that exhibit craftsmanship & which contribute to individual business identity should be used.
- 3.1C—Dimensional letterforms (min. 1/2" deep) are preferred instead of flat, vinyl, or painted acrylic.
- 3.1D—Fasteners & other sign attachment devices should be integrated into the Façade design & not cause unnecessary damage.

3.0 SIGNS

3.1 GENERAL



DESIGN GUIDELINES (CONTINUED)

- 3.1E—Window signs should not block views into the establishment and should allow pedestrians to see through them & not be placed on solid colored backgrounds.
- 3.1F—Awning signage should only be located on the valance of the awning.
- 3.1G—Projecting signs should use creative 2 and 3-dimensional graphics to attain a unique identity and to add to the Downtown sense of place.
- 3.1H—Signs located at building corners and corner entrances or in other highly-visible locations should be creative & iconographic. Appropriate techniques include:
 - ▶ Incorporating symbols or representations of products into sign design;
 - ▶ Utilizing unique typography in sign design; and,
 - ▶ Integrating creative lighting into the sign design.

3.0 SIGNS

3.2 WALL SIGN LIGHTING

Intent Statements

- To provide adequate lighting of signs for legibility and orientation
- To encourage lighting that enhances the character of Downtown Kent
- To ensure that sign lighting is coordinated with building facade design and lighting
- To ensure that sign lighting does not adversely affect the Public Realm or adjacent properties



DESIGN GUIDELINES

- 3.2A—Illumination external to the sign surface with lighting directed at the sign is desirable, and back lit signs, in certain circumstances, may be acceptable.
- 3.2B—By coordinating lighting, color and placement of the sign & display windows, the entire storefront can become an effective sign.
- 3.2C—Power sources, raceways and conduit should be concealed to minimize their visual impact.
- 3.2D—Halo illumination is encouraged.

3.0 SIGNS

3.2 WALL SIGN LIGHTING



DESIGN GUIDELINES (CONTINUED)

- 3.2E—Sign lighting should be:
 - ▶ consistent with overall building lighting;
 - ▶ provided to support nighttime pedestrian activity; and,
 - ▶ integrated into the design of the sign and the building Façade, when possible.
- 3.2F—Scale the brightness and visual impact of sign illumination to the surrounding area’s level of activity while ensuring that the light levels from signage do not overpower other signs on the street or the Façade.

GLOSSARY OF TERMS

The terms included here are terms that are consistently referenced throughout this Design Guidelines. For terms that are not included here, refer to the City of Kent’s Planning and Zoning Code, Chapter 2—Definitions.

1. **Activate or Activation.** The portion of a building or site designated for use by activities that engage with the pedestrian and Public Realm that it abuts.
2. **Articulation.** See Façade Articulation.
3. **Box/Cabinet Sign.** A wall sign, as defined by the City of Kent’s Planning and Zoning Code, that contains all the text and/or logo symbols within a single enclosed cabinet and may or may not be illuminated.
4. **Building Massing.** The overall configuration of the major three-dimensional volumes, modules, or elements of an individual building and its Façade. Such volumes, modules, or elements are generally defined by significant and recognizable changes in height, setback, or Façade plane.
5. **Context/Contextual.** A building or design element that is contextual is one that responds to social, cultural, and architectural stimuli as well as other elements in the built environment that may influence a site, structure, or building.
6. **Corbel.** A projecting bracket of stone, brick, wood, metal, etc., which supports a cornice, arch, or oriel.
7. **Design Guidelines.** A set of design parameters for developments and building alterations that require design review. The guidelines, as design guidance, are adopted public statements of intent and are used to evaluate the acceptability of a project’s design. Design guidelines help ensure that the design review process will result in advice and recommendations rendered which stay focused on Kent’s set of aesthetic expectations for the projects being reviewed. Compliance with the Guidelines is not mandatory.
8. **Exterior Insulating Finish Systems (EIFS).** A general class of non-load bearing building cladding systems using rigid foam insulation, fiberglass mesh, and a thin synthetic stucco finish.
9. **Façade.** The exterior face or wall surface of a building. While often associated with the front (or face) of a building, façades are typically those portions of a building’s exterior that can be viewed from a public way or street.
10. **Façade Articulation.** Design elements that add texture, interest, depth and rhythm to the Façade of a building, including horizontal and vertical projections, cornices, balcony rows, fenestration patterns, awnings and canopies, as well as horizontal and vertical changes in material, color and/or finish. Also see Building Massing.
11. **Fenestration.** The arrangement, proportioning and design of windows and openings within a building Façade.

GLOSSARY OF TERMS

12. **Front Building Line.** A term synonymous with the Front Lot Line as defined in the City of Kent Planning and Zoning Code.
13. **Highly Active Uses.** Uses that contribute to the activation and engagement of the pedestrian experience. These uses include, but are not limited to, retail storefronts, restaurants and cafes, building lobbies and amenity areas, outdoor dining, regularly occupied office space, and arts and cultural facilities.
14. **Human Scale.** The perception of a building and its parts based on proportions, scaling elements, and context-sensitive solutions that allow a human to reasonably interpret the design as relatable to the size of a person.
15. **Lintel.** A beam or other support at the top of a door or window. Most lintels are decorative as well as providing structural support.
16. **Lower Story Façade.** The Primary Street-Facing Façade of a building's lower stories. Note that the Lower Story Façade and the Street Wall often describe the same Façade areas. The Lower Story Façade is only applicable when a building has Upper Stories.
17. **Massing.** See Building Massing.
18. **Masonry.** Building materials characterized by individual units laid in and bound together by mortar. Masonry materials include brick, stone and terra cotta.
19. **Materiality.** The usage of various materials or substances on a Façade, balconies, windows, or roof.
20. **Minimum Primary Lot Line Coverage.** The minimum percentage of building facade required along the Primary Street.
21. **Mullion.** A slender vertical member that forms a division between units of a window or door or is used decoratively.
22. **Muntin.** A strip of wood or metal separating and holding panes of glass in a window. Today, windows do not need muntins for support. Imitation muntins, often in the form of grilles, affix to the inside and outside of a window pane in order to create a muntin aesthetic.
23. **Oriel Windows.** A projecting window which juts out from the main wall of the building but does not reach to the ground, and is often supported from below with a corbel or bracket
24. **Pedestrian Realm.** The portion of a public or private right of way dedicated to uses other than vehicles moving and parking. The pedestrian realm includes the sidewalks, Respite Areas, civic spaces, and the planting areas of the civic spaces and streetscapes.
25. **Primary Street.** Water, Main, and Erie Streets and Franklin Avenue.

GLOSSARY OF TERMS

26. **Primary Street Facing Façade.** Any Façade that is located roughly parallel to, and is visible from, a Primary Street. Primary Street-Facing Facades do not include Facades that are generally perpendicular to a Primary Street, although such Facades may still be considered as a Visible Façade.
27. **Pedestrian Use Area.** The area of the streetscape directly adjacent to a building that may be privately owned. Regardless of ownership, the minimum width of the area should be sufficient to provide refuge from the main flow of the sidewalk zone for outdoor dining and Respite Areas.
28. **Public Realm.** Areas within the right-of-way (including streets and sidewalks), parks, and publicly owned open space, as well as publicly-accessible areas on private property, including off-street pedestrian connections. The public realm is that space occupied both in physical and visual terms by the public. It is created by such elements as the parts of the building that are visible from the street, the front yard, the sidewalk, street trees and lighting, and the street itself.
29. **Respite Area.** A space adjacent to the sidewalk that encourage pedestrians to briefly dwell and linger in the Public Realm. A Respite Area typically includes seating elements, shade from street trees, and other furnishings.
30. **Sign Band.** A horizontal band extending the full width of the building facade and located between the highest first floor windows and the cornice, or if there is more than one story, the highest first floor windows and the bottom of the second floor windows.
31. **Street Level.** The first story or level in a building or structure. For the purpose of these Guidelines, Street Level will generally be considered to be the story or level of a building or structure that interfaces directly with the Public Realm, including Street Level building frontages facing streets, Open Spaces and Off-Street Pedestrian Connections.
32. **Street Level Façade.** The Façade at the Street Level that faces the Public Realm, including Open Spaces and Off-Street Pedestrian Connections.
33. **Street Wall.** The vertical plane parallel to the street in which the front building facades of the majority of the buildings along a street are located.
34. **Texture.** The visual and tactile expressions of materials used in a building that is produced by how the given material is produced and how it is employed. See Materiality.
35. **Upper Stories.** The upper portion of a building that is set back or step backed from the Primary Street-Facing Façade.
36. **Visible Façade.** Any Façade, which is not a Primary Street Facing Façade, that is visible from the Public Realm at the time of construction without significant blockage by building or site features.



LAW DEPARTMENT MEMORANDUM KENT, OHIO

To: Dave Ruller, City Manager
From: Hope L. Jones, Law Director
Date: June 27, 2023
Re: Noise Conversation

I am requesting Committee time on July 5, 2023, to discuss the noise issues downtown.

It occurred me that coming up with a solution to the recent downtown noise complaints could take months and we have a very busy downtown festival and music calendar this summer. I am hoping that we can continue to have a conversation with Council at the July 5th Committee meeting so that Council, downtown businesses, residents and the police understand how we will proceed with any noise complaints this summer until we have a more comprehensive recommendation to amend the Code.

Currently, our Code exempts all city sponsored or approved events and music is permitted at all hours if the sound is not unreasonable at the property boundary. If the music is unreasonably loud at the property boundary, it must be turned down or stopped **only** between the hours of 9 p.m. and 8 a.m.

I'd like to suggest a possible interim change to the noise Ordinance that would better define the expectations for live music and noise this summer, and give us a test period with modified hours that we could use to gather data which would hopefully be useful in developing consensus on a final solution. The goal of the interim and permanent solution is to preserve the quality of life in neighborhoods while ensuring the vibrancy of Kent's downtown.

I suggest that Council consider the following:

Music that is either live or amplified outside in the downtown must either stop or be turned down so that it is not "unreasonable" at the property line by 10 p.m. Sunday through Thursday and 11 p.m. on Fridays and Saturdays.

In the event that there are complaints before those times, I believe that the police are effective at "brokering" peace without the need to issue citations. If however, the noise continues, citations should be given out at the officer's discretion.

CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE
DIVISION OF ENGINEERING

MEMO

TO: Dave Ruller
Amy Wilkens

FROM: Jim Bowling *JB*

DATE: June 27, 2023

RE: OPWC Applications - Grant and No Interest Loan Requests

The Service Department is requesting council's approval to submit two funding applications and to execute the subsequent agreements with the Ohio Public Works Commission (OPWC), if successful, for the following projects.

WRF Primary Clarifier No. 1 Rehabilitation Project (2023WRF003) – This project includes the rehabilitation of Primary Clarifier No. 1 at the Water Reclamation Facility (WRF). The Primary Clarifier No 1 is one of two Primary Clarifiers and was installed in 1953. The other Primary Clarifier was rehabilitated in 2021 due to a failure of the rotating collection arm. The rehabilitation of the Primary Clarifiers is part of the significant long-term improvements required at the water reclamation facility.

The total cost of construction is estimated at \$759,900. We are requesting \$229,900 in grant funds and \$150,000 in no interest loans from OPWC.

500k and 400k Water Tank Rehabilitations - This project includes the painting and minor rehabilitation of two water tanks located on Terrace Drive near Summit Street. The 500,000 gallon water tank serves our high service district and the 400,000 gallon water tank serves the low service district. The rehabilitation of the tanks is due, in part, to recent OEPA violations requiring the towers to be upgraded to meet current design standards.

The total cost of the project is estimated at \$1,085,600 and we are requesting \$392,800 in grant funds and \$150,000 in no interest loans from OPWC.

c: Melanie Baker
Bill Schesventer
Cori Finney
Hope Jones
Brian Huff
Sandy Lance
Rhonda Hall



Kent Police Department

MEMORANDUM

To: Kent City Council
Dave Ruller, City Manager
From: Chief Nicholas Shearer
Date: June 28, 2023
Subject: Grant Funding

This memorandum serves as a request for committee time to discuss a grant award for the police and fire departments. I have received word from the Ohio Emergency Management Agency that our departments are likely to receive grant funding through the ARPA First Responder Wellness, Recruitment, Retention, and Resiliency grant program in the amount of \$34,000.00 for the purpose of recruiting and hiring of first responders. I am requesting council approval to accept this grant funding and allocate the funds when they are officially approved. There is no match from the city.



CITY OF KENT, OHIO

DEPARTMENT OF BUDGET AND FINANCE

Rhonda C. Hall, CPA, Director

TO: Dave Ruller, City Manager

FROM: Rhonda C. Hall, CPA, Director of Budget and Finance

DATE: June 22, 2023

SUBJECT: 2024 Tax Budget and Public Hearing

A handwritten signature in blue ink that reads "Rhonda Hall".

The 2024 Tax Budget has been prepared and is submitted as attached for public hearing, along with the request for City Council approval and adoption. The Tax Budget is required to be submitted and adopted annually for each political subdivision in accordance with Ohio Revised Code, Section 5705, by July 15th and subsequently must be filed with the County Auditor by July 20th each year. Failure to do so could result in the loss of the local government fund allocation. The requested Council approval does not appropriate any City of Kent funds for expenditure in the 2024 Fiscal Year.

Tax Budgets are reviewed by County Budget Commissions to certify the amount of monies to be collected and distributed from property taxes, levies and Local Government Funds (LGF) based upon demonstrated needs of the political subdivisions. In Portage County the political subdivisions have voted to adopt an alternative formula for the distribution of the Local Government Funds for the past 25 plus years, which was revised and reaffirmed in 2023.

While preparation of the annual Tax Budget for the City of Kent is largely a procedural formality, it also serves as the first official step in our Capital and Operating Budget processes. Although the required format and presentation of Tax Budget numbers differ considerably from our Annual Budget, they both start with the same basic data and assumptions. These format and presentation differences make direct comparisons between budget documents difficult and subject to misinterpretation. Overall, we continue to apply conservative budget preparation principals. The numbers in the Tax Budget reflect department expenditures that are consistent with our objective to hold Operating and Maintenance expenses to a minimal change as compared to the 2023 budget, unless there is a substantiated and compelling reason for an increase.

Our revenue projections reflect mixed current trends based upon source categories, with increases from 2023 to 2024. Due to the increase in income tax collections, we have been experiencing, we are projecting income taxes to be above the prior year. Expenses in Personnel Services have been budgeted at the top of range for most positions with some adjustments for special payouts related to retirements and sell back of sick leave, vacation and accrued comp time. Additionally, it should be noted that Tax Budget numbers reflect departmental needs based on the prior year. Further budget review and refinement will occur as departmental budget hearings take place, and the annual budget process continues preceding presentation in the Fall to City Council for approval and final adoption.

REVISED /88
 Prepare in Triplicate
 On or before July 20th, two copies of this Budget
 must be submitted to the County Auditor

CITY OF KENT, PORTAGE COUNTY, OHIO

July 5, 2023

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 for the budget year beginning January 1, 2024, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed: _____
 Rhonda C. Hall, CPA
 Title: Director of Budget and Finance

SCHEDULE A

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

For Municipal Use FUND (Include only those funds which are requesting general property tax revenue)	BUDGET YEAR AMOUNT REQUESTED OF BUDGET COMMISSION INSIDE/OUTSIDE Column 1	For Budget Commission Use		For County Auditor Use	
		BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION Column 2	BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION Column 3	COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED	
				INSIDE 10 M. LIMIT BUDGET YEAR 4	OUTSIDE 10 M. LIMIT BUDGET YEAR 5
GOVERNMENTAL FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
GENERAL FUND, 001	\$ 2,035,497				
WESTSIDE FIRE, 101	265,387				
RECREATION, 106	1,222,350				
POLICE PENSION, 132	146,079				
FIRE PENSION, 133	146,079				
PROPRIETARY FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FIDUCIARY FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ALL FUNDS	\$ 3,815,392				

FUND NAME: GENERAL FUND

EXHIBIT I

FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

This Exhibit is to be used for the General Fund Only

DESCRIPTION	FOR 2021	FOR 2022	CURRENT YEAR	BUDGET YEAR
(1)	ACTUAL	ACTUAL	ESTIMATED FOR 2023	ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
=====				
REVENUES				
Local Taxes				
General Property Tax - Real Estate	\$ 1,700,162.16	\$ 1,863,981.72	\$ 1,805,770.00	\$ 1,860,770.00
Tangible Personal Property Tax	4,688.09	4,262.91	4,000.00	4,200.00
Other Local Taxes	284,532.37	360,653.91	350,000.00	350,000.00
Total Local Taxes	1,989,382.62	2,228,898.54	2,159,770.00	2,214,970.00
State Shared Taxes and Permits				
Local Government	818,360.64	815,887.25	815,000.00	815,000.00
Estate Tax	0.00	0.00	0.00	0.00
Cigarette Tax	1,007.75	1,006.74	1,000.00	1,000.00
Liquor and Beer Permits	49,245.00	32,326.70	35,000.00	35,000.00
Local Government Support Fund	131,692.60	141,812.35	140,000.00	140,000.00
Property Tax Allocation	162,348.13	180,548.14	163,000.00	170,527.00
Brimfield JEDD	128,227.53	162,330.80	160,000.00	160,000.00
Franklin JEDD	465,671.89	450,005.60	450,000.00	450,000.00
Other State Shared Taxes and Permits	0.00	0.00	0.00	0.00
Total State Shared Taxes and Permits	1,756,553.54	1,783,917.58	1,764,000.00	1,771,527.00
Intergovernmental Revenues				
Federal Grants or Aid	0.00	0.00	0.00	0.00
State Grants or Aid	104,080.55	146,588.58	100,000.00	100,000.00
Other Grants or Aid	0.00	0.00	0.00	0.00
Total Intergovernmental Revenues	104,080.55	146,588.58	100,000.00	100,000.00
Special Assessments	0.00	0.00	0.00	0.00
Charges for Services	1,693,378.89	2,202,310.35	1,900,000.00	1,900,000.00
Fines, Licenses, and Permits	595,909.65	598,487.19	550,000.00	550,000.00
Interest and Miscellaneous	1,991,389.87	986,212.22	900,000.00	900,000.00
Other Financing Sources:				
Transfers	3,600,000.00	3,600,000.00	3,600,000.00	4,840,000.00
Advances	0.00	0.00	0.00	0.00
Total Other Sources	3,600,000.00	3,600,000.00	3,600,000.00	4,840,000.00
TOTAL REVENUE	\$ 11,730,695.12	\$ 11,546,414.46	\$ 10,973,770.00	\$ 12,276,497.00
=====				

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL
 This Exhibit is to be used for the General Fund Only

EXHIBIT I

DESCRIPTION	2021	2022	CURRENT YEAR	BUDGET YEAR
(1)	ACTUAL	ACTUAL	ESTIMATED FOR 2023	ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
EXPENDITURES				
Public Health Services				
Personal Services	\$ 472,208.36	\$ 507,335.51	\$ 522,555.58	\$ 548,683.35
Travel Transportation	3,993.50	5,591.72	5,731.51	5,874.80
Contractual Services	264,832.64	251,533.49	257,821.83	264,267.37
Supplies and Materials	26,970.46	31,378.21	32,162.67	32,966.73
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health Services	768,004.96	795,838.93	818,271.58	851,792.26
Total Leisure Time Activities	0.00	0.00	0.00	0.00
Community Environment				
Personal Services	1,022,446.72	1,047,531.48	1,078,957.42	1,132,905.30
Travel Transportation	2,960.56	3,228.56	3,309.27	3,392.01
Contractual Services	308,259.29	320,057.70	328,059.14	336,260.62
Supplies and Materials	3,322.60	10,077.96	10,329.91	10,588.16
Capital Outlay	0.00	32,105.00	0.00	0.00
Total Community Environment	1,336,989.17	1,413,000.70	1,420,655.75	1,483,146.08
General Government				
Personal Services	1,706,824.28	1,797,524.22	1,851,449.95	1,944,022.44
Travel Transportation	14,444.84	12,357.59	12,666.53	12,983.19
Contractual Services/Misc.	1,123,434.93	1,412,526.10	1,447,839.25	1,484,035.23
Supplies and Materials	29,610.11	65,865.03	67,511.66	69,199.45
Capital Outlay	17,464.73	111,628.89	25,000.00	25,000.00
Total General Government	2,891,778.89	3,399,901.83	3,404,467.38	3,535,240.32
Other Uses of Funds				
Transfers	4,884,310.50	5,060,000.00	6,000,000.00	7,610,000.00
Advances	0.00	0.00	0.00	0.00
Other Uses of Funds	0.00	0.00	0.00	0.00
Total Other Uses of Funds	4,884,310.50	5,060,000.00	6,000,000.00	7,610,000.00
TOTAL EXPENDITURES	9,881,083.52	10,668,741.46	11,643,394.72	13,480,178.66
Revenues over/(under) Expenditures	1,849,611.60	877,673.00	(669,624.72)	(1,203,681.66)
Beginning Unencumbered Balance*	5,980,520.80	7,830,132.40	7,594,800.27	6,925,175.55
Ending Cash Fund Balance	7,830,132.40	8,707,805.40	6,925,175.55	5,721,493.90
Estimated Encumbrances (outstanding at year end)	907,806.27	1,113,005.13	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 6,922,326.13	\$ 7,594,800.27	\$ 6,925,175.55	\$ 5,721,493.90

* USE CASH BALANCE

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	\$ 241,732.23	\$ 243,916.40	\$ 232,126.00	\$ 238,937.00
Tangible Personal Property Tax	688.10	546.90	646.00	646.00
Total Local Taxes	242,420.33	244,463.30	232,772.00	239,583.00
State Shared Taxes and Permits				
Property Tax Allocation	24,225.24	23,582.88	25,804.00	25,804.00
CAT Tax	0.00	0.00	0.00	0.00
Total Shared Taxes and Permits	24,225.24	23,582.88	25,804.00	25,804.00
Miscellaneous	0.00	0.00	0.00	0.00
TOTAL REVENUE	266,645.57	268,046.18	258,576.00	265,387.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	232,396.98	212,308.28	218,677.53	229,611.40
Capital Outlay	0.00	0.00	0.00	0.00
Other	12,777.93	10,554.46	10,818.32	11,088.78
Total Security of Persons and Property	245,174.91	222,862.74	229,495.85	240,700.18
TOTAL EXPENDITURES	245,174.91	222,862.74	229,495.85	240,700.18
Revenues Over (Under) Expenditures	21,470.66	45,183.44	29,080.15	24,686.82
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	105,316.57	126,787.23	170,862.92	199,943.07
Ending Cash Fund Balance	126,787.23	171,970.67	199,943.07	224,629.89
Estimated Encumbrances (outstanding at end of year)	3,431.07	1,107.75	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 123,356.16	\$ 170,862.92	\$ 199,943.07	\$ 224,629.89

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
License Taxes	\$ 428,001.30	\$ 457,551.31	\$ 450,000.00	\$ 450,000.00
Gas Taxes	818,437.05	837,417.57	840,000.00	840,000.00
Total Intergovernmental	1,246,438.35	1,294,968.88	1,290,000.00	1,290,000.00
Vehicle Maintenance Charges	48,027.34	64,484.30	45,000.00	45,000.00
Special Assessments	1,179.99	119.54	0.00	0.00
Miscellaneous	19,776.33	49,147.77	20,000.00	20,000.00
Transfer In	600,000.00	500,000.00	600,000.00	500,000.00
TOTAL REVENUE	1,915,422.01	1,908,720.49	1,955,000.00	1,855,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Service Dept. - Transportation				
Personal Services	1,052,039.55	1,087,312.75	1,083,600.74	1,137,780.77
Capital Outlay	0.00	0.00	0.00	0.00
Other	755,781.06	848,373.92	869,583.27	891,322.85
Total Transportation	1,807,820.61	1,935,686.67	1,953,184.00	2,029,103.62
TOTAL EXPENDITURES	1,807,820.61	1,935,686.67	1,953,184.00	2,029,103.62
Revenues Over (Under) Expenditures	107,601.40	(26,966.18)	1,816.00	(174,103.62)
Beginning Unencumbered Fund Balance	1,736,015.11	1,843,616.51	1,564,721.51	1,566,537.51
(Use actual cash balance in Col. 2 and 3)				
Ending Cash Fund Balance	1,843,616.51	1,816,650.33	1,566,537.51	1,392,433.88
Estimated Encumbrances (outstanding at end of year)	173,809.47	251,928.82	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 1,669,807.04	\$ 1,564,721.51	\$ 1,566,537.51	\$ 1,392,433.88

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
License Taxes	\$ 18,872.47	\$ 20,180.16	\$ 20,000.00	\$ 20,000.00
Gas Taxes	66,359.76	67,898.74	68,000.00	68,000.00
Total Intergovernmental	85,232.23	88,078.90	88,000.00	88,000.00
Interest/Miscellaneous	777.30	1,523.35	700.00	700.00
TOTAL REVENUE	86,009.53	89,602.25	88,700.00	88,700.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Service Dept. - Transportation				
Capital Outlay	0.00	0.00	0.00	0.00
Other	64,884.00	60,000.00	66,181.68	67,505.31
Total Service Dept. - Transportation	64,884.00	60,000.00	66,181.68	67,505.31
TOTAL EXPENDITURES	64,884.00	60,000.00	66,181.68	67,505.31
Revenues Over (Under) Expenditures	21,125.53	29,602.25	22,518.32	21,194.69
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	89,968.43	111,093.96	140,696.21	163,214.53
Ending Cash Fund Balance	111,093.96	140,696.21	163,214.53	184,409.22
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 111,093.96	\$ 140,696.21	\$ 163,214.53	\$ 184,409.22

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	\$ 1,115,088.09	\$ 1,125,004.62	\$ 1,063,975.00	\$ 1,104,850.00
Tangible Personal Property Tax	0.00	2,484.39	2,500.00	2,500.00
Total Local Taxes	1,115,088.09	1,127,489.01	1,066,475.00	1,107,350.00
State Shared Taxes and Permits				
Property Tax Allocation	113,176.64	107,118.55	113,000.00	115,000.00
CAT Tax	0.00	0.00	0.00	0.00
Total Shared Taxes and Permits	113,176.64	107,118.55	113,000.00	115,000.00
Intergovernmental Grants & Contracts	858,941.12	6,958.88	0.00	0.00
Fees, Licenses & Permits	271,340.22	244,193.00	250,000.00	250,000.00
Charges for Services	392,068.97	443,184.70	400,000.00	400,000.00
Miscellaneous	17,497.59	100,365.68	10,000.00	10,000.00
TOTAL REVENUE	2,768,112.63	2,029,309.82	1,839,475.00	1,882,350.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Leisure Time Activities				
Personal Services	1,146,496.00	1,149,165.62	1,183,640.59	1,242,822.62
Other	497,494.15	498,926.49	509,931.50	522,679.79
Capital Outlay	1,081,987.76	204,328.13	190,000.00	221,000.00
Total Leisure Time Activities	2,725,977.91	1,852,420.24	1,883,572.09	1,986,502.41
Repayment of Advance	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,725,977.91	1,852,420.24	1,883,572.09	1,986,502.41
Revenues Over (Under) Expenditures	42,134.72	176,889.58	(44,097.09)	(104,152.41)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	427,882.61	470,017.33	504,463.47	460,366.38
Ending Cash Fund Balance	470,017.33	646,906.91	460,366.38	356,213.97
Estimated Encumbrances (outstanding at end of year)	172,531.01	142,443.44	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 297,486.32	\$ 504,463.47	\$ 460,366.38	\$ 356,213.97

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fees, Licenses, and Permits				
Food Service Permits/Inspection	\$ 97,214.78	\$ 98,207.74	\$ 97,000.00	\$ 97,000.00
Food Service Bulk	25,109.00	22,243.25	23,000.00	23,000.00
Total Fees, Licenses, Permits	122,323.78	120,450.99	120,000.00	120,000.00
TOTAL REVENUE	122,323.78	120,450.99	120,000.00	120,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Public Health and Welfare				
Personal Services	84,434.43	88,973.15	91,642.34	96,224.46
Other	8,594.21	11,953.35	12,252.18	12,558.49
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health and Welfare	93,028.64	100,926.50	103,894.53	108,782.95
TOTAL EXPENDITURES	93,028.64	100,926.50	103,894.53	108,782.95
Revenues Over (Under) Expenditures	29,295.14	19,524.49	16,105.47	11,217.05
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	194,390.95	223,686.09	242,554.60	258,660.07
Ending Cash Fund Balance	223,686.09	243,210.58	258,660.07	269,877.12
Estimated Encumbrances (outstanding at end of year)	792.79	655.98	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 222,893.30	\$ 242,554.60	\$ 258,660.07	\$ 269,877.12

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Income Taxes	\$ 16,732,254.95	\$ 18,713,009.12	\$ 19,600,000.00	\$ 20,000,000.00
Interest	0.00	0.00	0.00	0.00
Miscellaneous	258,253.00	271,886.00	343,441.00	300,000.00
Advances In	87,000.00	0.00	0.00	0.00
TOTAL REVENUE	17,077,507.95	18,984,895.12	19,943,441.00	20,300,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General Government				
Personal Services	111,957.69	105,877.99	109,054.33	114,507.05
Transfers Out	15,707,619.00	17,176,542.56	19,000,000.00	19,100,000.00
Other	438,037.44	485,040.06	525,000.00	520,000.00
Total General Government	16,257,614.13	17,767,460.61	19,634,054.33	19,734,507.05
TOTAL EXPENDITURES	16,257,614.13	17,767,460.61	19,634,054.33	19,734,507.05
Revenues Over (Under) Expenditures	819,893.82	1,217,434.51	309,386.67	565,492.95
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	5,347,498.34	6,167,392.16	4,903,285.61	5,212,672.28
Ending Cash Fund Balance	6,167,392.16	7,384,826.67	5,212,672.28	5,778,165.23
Estimated Encumbrances (outstanding at end of year)	2,455,929.54	2,481,541.06	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 3,711,462.62	\$ 4,903,285.61	\$ 5,212,672.28	\$ 5,778,165.23

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fees, Licenses, and Permits				
Building Inspections	\$ 132,132.50	\$ 128,662.50	\$ 128,000.00	\$ 128,000.00
TOTAL REVENUE	132,132.50	128,662.50	128,000.00	128,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Public Health and Welfare				
Personal Services	92,811.61	116,163.63	119,648.54	125,630.97
Other	9,152.20	10,688.98	10,956.20	11,230.11
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health and Welfare	101,963.81	126,852.61	130,604.74	136,861.08
TOTAL EXPENDITURES	101,963.81	126,852.61	130,604.74	136,861.08
Revenues Over (Under) Expenditures	30,168.69	1,809.89	(2,604.74)	(8,861.08)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	96,218.02	126,386.71	127,766.66	125,161.92
Ending Cash Fund Balance	126,386.71	128,196.60	125,161.92	116,300.84
Estimated Encumbrances (outstanding at end of year)	792.79	429.94	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 125,593.92	\$ 127,766.66	\$ 125,161.92	\$ 116,300.84

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Criminal Forfeit and Drug Fines	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	0.00	0.00	0.00	0.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Capital Outlay	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Total Security of Persons and Property	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	4,767.07	4,767.07	4,767.07	4,767.07
Ending Cash Fund Balance	4,767.07	4,767.07	4,767.07	4,767.07
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 4,767.07	\$ 4,767.07	\$ 4,767.07	\$ 4,767.07

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Criminal Forfeit and Drug Fines	\$ 12,715.75	\$ 20,468.75	\$ 4,500.00	\$ 4,500.00
TOTAL REVENUE	12,715.75	20,468.75	4,500.00	4,500.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Other	0.00	0.00	11,000.00	11,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	0.00	0.00	11,000.00	11,000.00
TOTAL EXPENDITURES	0.00	0.00	11,000.00	11,000.00
Revenues Over (Under) Expenditures	12,715.75	20,468.75	(6,500.00)	(6,500.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	31,662.83	44,378.58	64,847.33	58,347.33
Ending Cash Fund Balance	44,378.58	64,847.33	58,347.33	51,847.33
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 44,378.58	\$ 64,847.33	\$ 58,347.33	\$ 51,847.33

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Criminal Forfeit and Drug Fines	\$ 2,384.00	\$ 2,197.74	\$ 2,500.00	\$ 2,200.00
TOTAL REVENUE	2,384.00	2,197.74	2,500.00	2,200.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Other	4,650.00	4,200.00	5,000.00	5,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	4,650.00	4,200.00	5,000.00	5,000.00
TOTAL EXPENDITURES	4,650.00	4,200.00	5,000.00	5,000.00
Revenues Over (Under) Expenditures	(2,266.00)	(2,002.26)	(2,500.00)	(2,800.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	19,071.19	16,805.19	14,802.93	12,302.93
Ending Cash Fund Balance	16,805.19	14,802.93	12,302.93	9,502.93
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 16,805.19	\$ 14,802.93	\$ 12,302.93	\$ 9,502.93

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
Federal Grants/Aid	\$ 13,301.50	\$ 380,610.88	\$ -	\$ -
State/Local Grants/Aid	0.00	0.00	0.00	0.00
Total Intergovernmental	13,301.50	380,610.88	0.00	0.00
Miscellaneous	2,475.00	28,738.02	5,000.00	5,000.00
Transfers In	6,654,698.25	7,610,560.00	7,600,000.00	8,400,000.00
TOTAL REVENUE	6,670,474.75	8,019,908.90	7,605,000.00	8,405,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	6,883,636.20	7,260,149.74	7,477,954.23	7,851,851.94
Other	620,690.46	652,372.52	668,681.83	685,398.88
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	7,504,326.66	7,912,522.26	8,146,636.07	8,537,250.82
TOTAL EXPENDITURES	7,504,326.66	7,912,522.26	8,146,636.07	8,537,250.82
Revenues Over (Under) Expenditures	(833,851.91)	107,386.64	(541,636.07)	(132,250.82)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	1,663,819.46	829,967.55	850,420.44	308,784.37
Ending Cash Fund Balance	829,967.55	937,354.19	308,784.37	176,533.55
Estimated Encumbrances (outstanding at end of year)	53,231.33	86,933.75	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 776,736.22	\$ 850,420.44	\$ 308,784.37	\$ 176,533.55

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Criminal Forfeit and Drug Fines	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	0.00	0.00	0.00	0.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Other	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	2,076.98	2,076.98	2,076.98	2,076.98
Ending Cash Fund Balance	2,076.98	2,076.98	2,076.98	2,076.98
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 2,076.98	\$ 2,076.98	\$ 2,076.98	\$ 2,076.98

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Federal Grants/Aid	\$ 700,623.65	\$ 140,752.25	\$ 650,700.00	\$ 279,000.00
Miscellaneous	77,229.99	86,190.18	25,000.00	25,000.00
TOTAL REVENUE	777,853.64	226,942.43	675,700.00	304,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Personal Services	4,400.00	7,170.87	4,400.00	4,400.00
Other	511,695.11	137,096.30	511,000.00	400,000.00
Capital Outlay	303,726.31	1,578.76	160,000.00	0.00
Total Community Development	819,821.42	145,845.93	675,700.00	404,700.00
TOTAL EXPENDITURES	819,821.42	145,845.93	675,700.00	404,700.00
Revenues Over (Under) Expenditures	(41,967.78)	81,096.50	0.00	(100,700.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	226,928.94	184,961.16	174,030.27	174,030.27
Ending Cash Fund Balance	184,961.16	266,057.66	174,030.27	73,330.27
Estimated Encumbrances (outstanding at end of year)	48,681.70	92,027.39	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 136,279.46	\$ 174,030.27	\$ 174,030.27	\$ 73,330.27

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
Federal Grants/Aid	\$ 1,121.17	\$ 116,142.16	\$ -	\$ -
State/Local Grants/Aid	0.00	0.00	0.00	0.00
Total Intergovernmental	1,121.17	116,142.16	0.00	0.00
Miscellaneous	600.00	21,845.01	1,000.00	1,000.00
Transfers In	4,967,198.25	4,620,560.00	7,200,000.00	7,200,000.00
TOTAL REVENUE	4,968,919.42	4,758,547.17	7,201,000.00	7,201,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	4,915,128.49	5,031,775.49	5,182,728.75	5,441,865.19
Other	460,320.65	519,527.31	532,515.49	545,828.38
Capital Outlay	411,019.86	277,878.93	504,400.00	2,253,000.00
Total Security of Persons and Property	5,786,469.00	5,829,181.73	6,219,644.25	8,240,693.57
TOTAL EXPENDITURES	5,786,469.00	5,829,181.73	6,219,644.25	8,240,693.57
Revenues Over (Under) Expenditures	(817,549.58)	(1,070,634.56)	981,355.75	(1,039,693.57)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	3,885,617.44	3,068,067.86	217,005.90	1,198,361.65
Ending Cash Fund Balance	3,068,067.86	1,997,433.30	1,198,361.65	158,668.08
Estimated Encumbrances (outstanding at end of year)	1,463,181.44	1,780,427.40	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 1,604,886.42	\$ 217,005.90	\$ 1,198,361.65	\$ 158,668.08

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
State Grants/Aid	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	0.00	0.00	0.00	0.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Contractual Services	0.00	0.00	0.00	0.00
Supplies and Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	231,449.12	231,449.12	231,449.12	231,449.12
Ending Cash Fund Balance	231,449.12	231,449.12	231,449.12	231,449.12
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 231,449.12	\$ 231,449.12	\$ 231,449.12	\$ 231,449.12

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fees, Licenses, and Permits				
Swimming Pool Inspections	\$ 9,500.00	\$ 9,025.00	\$ 9,000.00	\$ 9,000.00
TOTAL REVENUE	9,500.00	9,025.00	9,000.00	9,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Public Health and Welfare				
Personal Services	6,792.14	8,678.57	8,938.93	9,385.87
Other	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health and Welfare	6,792.14	8,678.57	8,938.93	9,385.87
TOTAL EXPENDITURES	6,792.14	8,678.57	8,938.93	9,385.87
Revenues Over (Under) Expenditures	2,707.86	346.43	61.07	(385.87)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	14,255.12	16,962.98	17,309.41	17,370.48
Ending Cash Fund Balance	16,962.98	17,309.41	17,370.48	16,984.61
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 16,962.98	\$ 17,309.41	\$ 17,370.48	\$ 16,984.61

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	\$ 120,049.41	\$ 133,745.67	\$ 129,804.00	\$ 133,279.00
Tangible Personal Property Tax	318.37	297.77	250.00	300.00
Total Local Taxes	120,367.78	134,043.44	130,054.00	133,579.00
State Shared Taxes and Permits				
Property Tax Allocation	11,211.62	12,848.51	11,500.00	12,500.00
CAT Tax	0.00	0.00	0.00	0.00
Total Shared Taxes and Permits	11,211.62	12,848.51	11,500.00	12,500.00
TOTAL REVENUE	131,579.40	146,891.95	141,554.00	146,079.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	120,000.00	120,000.00	140,000.00	140,000.00
Other	0.00	0.00	0.00	0.00
Total Security of Persons and Property	120,000.00	120,000.00	140,000.00	140,000.00
TOTAL EXPENDITURES	120,000.00	120,000.00	140,000.00	140,000.00
Revenues Over (Under) Expenditures	11,579.40	26,891.95	1,554.00	6,079.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	72,492.92	84,072.32	110,964.27	112,518.27
Ending Cash Fund Balance	84,072.32	110,964.27	112,518.27	118,597.27
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 84,072.32	\$ 110,964.27	\$ 112,518.27	\$ 118,597.27

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	\$ 120,049.38	\$ 133,745.71	\$ 129,804.00	\$ 133,279.00
Tangible Personal Property Tax	318.37	297.77	250.00	300.00
Total Local Taxes	120,367.75	134,043.48	130,054.00	133,579.00
State Shared Taxes and Permits				
Property Tax Allocation	11,211.69	12,848.48	11,500.00	12,500.00
CAT Tax	0.00	0.00	0.00	0.00
Total Shared Taxes and Permits	11,211.69	12,848.48	11,500.00	12,500.00
TOTAL REVENUE	131,579.44	146,891.96	141,554.00	146,079.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	120,000.00	120,000.00	140,000.00	140,000.00
Other	0.00	0.00	0.00	0.00
Total Security of Persons and Property	120,000.00	120,000.00	140,000.00	140,000.00
TOTAL EXPENDITURES	120,000.00	120,000.00	140,000.00	140,000.00
Revenues Over (Under) Expenditures	11,579.44	26,891.96	1,554.00	6,079.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	84,615.62	96,195.06	123,087.02	124,641.02
Ending Cash Fund Balance	96,195.06	123,087.02	124,641.02	130,720.02
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 96,195.06	\$ 123,087.02	\$ 124,641.02	\$ 130,720.02

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Loan Repayments/Interest/Miscellaneous	\$ 86,273.81	\$ 86,163.76	\$ 60,000.00	\$ 60,000.00
TOTAL REVENUE	86,273.81	86,163.76	60,000.00	60,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Contractual Services/Miscellaneous	131,030.20	0.00	60,000.00	60,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Community Development	131,030.20	0.00	60,000.00	60,000.00
TOTAL EXPENDITURES	131,030.20	0.00	60,000.00	60,000.00
Revenues Over (Under) Expenditures	(44,756.39)	86,163.76	0.00	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	627,948.02	583,191.63	669,355.39	669,355.39
Ending Cash Fund Balance	583,191.63	669,355.39	669,355.39	669,355.39
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 583,191.63	\$ 669,355.39	\$ 669,355.39	\$ 669,355.39

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Federal Grants/Aid	\$ 105,318.00	\$ 144,682.00	\$ 124,000.00	\$ 100,000.00
Miscellaneous	183,656.82	144,982.59	75,000.00	75,000.00
TOTAL REVENUE	288,974.82	289,664.59	199,000.00	175,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Personal Services	0.00	0.00	0.00	0.00
Contractual Services/Miscellaneous	215,449.50	211,965.10	199,000.00	195,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Community Development	215,449.50	211,965.10	199,000.00	195,000.00
TOTAL EXPENDITURES	215,449.50	211,965.10	199,000.00	195,000.00
Revenues Over (Under) Expenditures	73,525.32	77,699.49	0.00	(20,000.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	58,754.92	132,280.24	146,899.73	146,899.73
Ending Cash Fund Balance	132,280.24	209,979.73	146,899.73	126,899.73
Estimated Encumbrances (outstanding at end of year)	0.00	63,080.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 132,280.24	\$ 146,899.73	\$ 146,899.73	\$ 126,899.73

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Federal Grants/Aid	\$ 3,755,140.50	\$ 3,755,140.50	-	-
TOTAL REVENUE	3,755,140.50	3,755,140.50	0.00	0.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Personal Services	0.00	313,786.95	406,450.00	0.00
Contractual Services/Miscellaneous	0.00	0.00	0.00	0.00
Capital Outlay	4,336.34	125,859.46	2,579,400.00	133,232.45
Total Community Development	4,336.34	439,646.41	2,985,850.00	133,232.45
TOTAL EXPENDITURES	4,336.34	439,646.41	2,985,850.00	133,232.45
Revenues Over (Under) Expenditures	3,750,804.16	3,315,494.09	(2,985,850.00)	(133,232.45)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	0.00	3,750,804.16	6,119,082.45	133,232.45
Ending Cash Fund Balance	3,750,804.16	7,066,298.25	3,133,232.45	0.00
Estimated Encumbrances (outstanding at end of year)	0.00	947,215.80	3,000,000.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 3,750,804.16	\$ 6,119,082.45	\$ 133,232.45	\$ -

I changed this page a bit because I know the heat digesters will be coming but not sure the exact time.

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Federal Grants/Aid	\$ -	\$ 4,436.04	\$ 5,000.00	\$ 5,000.00
TOTAL REVENUE	0.00	4,436.04	5,000.00	5,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Personal Services	0.00	0.00	0.00	0.00
Contractual Services/Miscellaneous	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Community Development	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	0.00	4,436.04	5,000.00	5,000.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	0.00	0.00	4,436.04	9,436.04
Ending Cash Fund Balance	0.00	4,436.04	9,436.04	14,436.04
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ -	\$ 4,436.04	\$ 9,436.04	\$ 14,436.04

I changed this page a bit because I know the heat digesters will be coming but not sure the exact time.

FUND TYPE/CLASSIFICATION: ENTERPRISE FUND

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Charges for Services				
Water	\$ 3,747,968.80	\$ 4,056,338.23	\$ 4,299,718.52	\$ 4,364,214.30
Tap-In Fees	90,491.18	11,683.47	40,000.00	40,000.00
Total Charges for Services	3,838,459.98	4,068,021.70	4,339,718.52	4,404,214.30
Intergovernmental Revenue				
State and Local Aid	178,605.65	187,627.10	0.00	50,000.00
Federal Grants or Aid	10,850.94	0.00	0.00	0.00
Total Intergovernmental	189,456.59	187,627.10	0.00	50,000.00
Special Assessments	42,154.99	28,979.25	25,000.00	25,000.00
Rentals	38,252.03	40,995.15	35,000.00	35,000.00
Debt Proceeds	0.00	0.00	0.00	0.00
Miscellaneous	10,123.31	20,349.60	10,000.00	10,000.00
TOTAL REVENUE	4,118,446.90	4,345,972.80	4,409,718.52	4,524,214.30
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Basic Utility Services				
Personal Services	2,039,649.72	2,034,430.03	2,095,462.93	2,200,236.08
Transfers Out	0.00	0.00	0.00	55,000.00
Other	915,352.58	942,758.02	971,040.76	945,171.98
Capital Outlay	628,133.34	898,449.62	1,274,700.00	3,111,500.00
Total Basic Utility Services	3,583,135.64	3,875,637.67	4,341,203.69	6,311,908.06
TOTAL EXPENDITURES	3,583,135.64	3,875,637.67	4,341,203.69	6,311,908.06
Revenues Over (Under) Expenditures	535,311.26	470,335.13	68,514.83	(1,787,693.76)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	2,647,394.32	3,182,705.58	2,890,579.48	2,959,094.31
Ending Cash Fund Balance	3,182,705.58	3,653,040.71	2,959,094.31	1,171,400.55
Estimated Encumbrances (outstanding at end of year)	352,146.82	762,461.23	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 2,830,558.76	\$ 2,890,579.48	\$ 2,959,094.31	\$ 1,171,400.55

FUND TYPE/CLASSIFICATION: ENTERPRISE FUND

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Charges for Services				
Sewer	\$ 4,016,199.31	\$ 4,375,593.98	\$ 4,638,129.62	\$ 4,707,701.56
Tap-In Fees	42,969.96	6,929.03	10,000.00	10,000.00
Total Charges for Services	4,059,169.27	4,382,523.01	4,648,129.62	4,717,701.56
Intergovernmental Revenue				
State and Local Aid	24,318.77	26,761.61	0.00	0.00
Federal Grants or Aid	0.00	0.00	1,167,000.00	0.00
Total Intergovernmental	24,318.77	26,761.61	1,167,000.00	0.00
Special Assessments	29,227.82	13,941.19	10,000.00	10,000.00
Permits	19,893.10	18,688.33	15,000.00	15,000.00
Debt Proceeds/Premium	275,976.15	1,357,232.28	0.00	0.00
Miscellaneous	5,896.46	47,867.17	5,000.00	5,000.00
TOTAL REVENUE	4,414,481.57	5,847,013.59	5,845,129.62	4,747,701.56
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Service - Basic Utility Services				
Personal Services	1,877,590.09	1,854,305.65	1,909,934.82	2,005,431.56
Transfers Out	0.00	0.00	0.00	55,000.00
Other	1,085,557.13	1,098,148.65	1,112,696.06	1,085,513.46
Capital Outlay	1,131,505.42	1,885,207.07	3,295,100.00	1,168,500.00
Total Basic Utility Services	4,094,652.64	4,837,661.37	6,317,730.88	4,314,445.02
TOTAL EXPENDITURES	4,094,652.64	4,837,661.37	6,317,730.88	4,314,445.02
Revenues Over (Under) Expenditures	319,828.93	1,009,352.22	(472,601.26)	433,256.54
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	2,419,502.80	2,739,331.73	474,184.57	1,583.31
Ending Cash Fund Balance	2,739,331.73	3,748,683.95	1,583.31	434,839.85
Estimated Encumbrances (outstanding at end of year)	2,352,082.38	3,274,499.38	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 387,249.35	\$ 474,184.57	\$ 1,583.31	\$ 434,839.85

FUND TYPE/CLASSIFICATION: ENTERPRISE FUND

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Transfers In	\$ 94,651.00	\$ 90,000.00	\$ 100,000.00	\$ 110,000.00
TOTAL REVENUE	94,651.00	90,000.00	100,000.00	110,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Basic Utility Services				
Other	92,387.71	101,353.13	105,000.00	108,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Basic Utility Services	92,387.71	101,353.13	105,000.00	108,000.00
TOTAL EXPENDITURES	92,387.71	101,353.13	105,000.00	108,000.00
Revenues Over (Under) Expenditures	2,263.29	(11,353.13)	(5,000.00)	2,000.00
Beginning Unencumbered Fund Balance	40,449.88	42,713.17	28,001.76	23,001.76
(Use actual cash balance in Col. 2 and 3)				
Ending Cash Fund Balance	42,713.17	31,360.04	23,001.76	25,001.76
Estimated Encumbrances (outstanding at end of year)	14,323.94	3,358.28	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 28,389.23	\$ 28,001.76	\$ 23,001.76	\$ 25,001.76

FUND TYPE/CLASSIFICATION: ENTERPRISE FUND

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Charges for Services				
Solid Waste/Recycling Fee	\$ 387,378.29	\$ 375,871.82	\$ 375,000.00	\$ 375,000.00
Sale of Trash Bags	6,570.00	5,730.00	6,000.00	6,000.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Charges for Services	393,948.29	381,601.82	381,000.00	381,000.00
TOTAL REVENUE	393,948.29	381,601.82	381,000.00	381,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Basic Utility Services				
Personal Services	363,783.49	374,431.06	385,663.99	404,947.19
Other	116,155.55	102,719.70	119,059.44	122,035.92
Capital Outlay	5,000.00	29,801.31	76,200.00	50,000.00
Total Basic Utility Services	484,939.04	506,952.07	580,923.43	576,983.12
Advance Out	0.00	0.00	12,000.00	0.00
TOTAL EXPENDITURES	484,939.04	506,952.07	580,923.43	576,983.12
Revenues Over (Under) Expenditures	(90,990.75)	(125,350.25)	(199,923.43)	(195,983.12)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	1,185,941.44	1,094,950.69	932,850.49	732,927.06
Ending Cash Fund Balance	1,094,950.69	969,600.44	732,927.06	536,943.94
Estimated Encumbrances (outstanding at end of year)	27,051.95	36,749.95	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 1,067,898.74	\$ 932,850.49	\$ 732,927.06	\$ 536,943.94

FUND TYPE/CLASSIFICATION: ENTERPRISE FUND

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Charges for Services				
Storm Water	\$ 982,909.52	\$ 994,661.17	\$ 980,000.00	\$ 980,000.00
Tap-In Fees	1,175.00	900.00	1,000.00	1,000.00
Total Charges for Services	984,084.52	995,561.17	981,000.00	981,000.00
Intergovernmental Revenue				
State and Local Aid	325,944.99	82,266.14	0.00	0.00
Federal Grants or Aid	0.00	720.00	1,000,000.00	0.00
Total Intergovernmental	325,944.99	82,986.14	1,000,000.00	0.00
Special Assessments	33,541.51	26,177.69	26,000.00	26,000.00
Rentals	0.00	0.00	0.00	0.00
Miscellaneous	0.00	95.33	0.00	0.00
TOTAL REVENUE	1,343,571.02	1,104,820.33	2,007,000.00	1,007,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Service - Basic Utility Services				
Personal Services	562,230.02	552,715.94	569,297.42	597,762.29
Other	89,746.51	98,534.75	100,998.12	103,523.07
Capital Outlay	790,514.69	313,964.92	307,300.00	2,305,000.00
Total Service	1,442,491.22	965,215.61	977,595.54	3,006,285.36
TOTAL EXPENDITURES	1,442,491.22	965,215.61	977,595.54	3,006,285.36
Revenues Over (Under) Expenditures	(98,920.20)	139,604.72	1,029,404.46	(1,999,285.36)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	2,039,601.96	1,940,681.76	1,851,546.54	2,880,951.00
Ending Cash Fund Balance	1,940,681.76	2,080,286.48	2,880,951.00	881,665.64
Estimated Encumbrances (outstanding at end of year)	360,715.25	228,739.94	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 1,579,966.51	\$ 1,851,546.54	\$ 2,880,951.00	\$ 881,665.64

FUND TYPE/CLASSIFICATION: ENTERPRISE FUND

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	0.00	0.00	0.00	0.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Basic Utility Services				
Refunds	5.00	35.00	50.00	50.00
Total Basic Utility Services	5.00	35.00	50.00	50.00
TOTAL EXPENDITURES	5.00	35.00	50.00	50.00
Revenues Over (Under) Expenditures	(5.00)	(35.00)	(50.00)	(50.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	39,909.25	39,904.25	39,869.25	39,819.25
Ending Cash Fund Balance	39,904.25	39,869.25	39,819.25	39,769.25
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 39,904.25	\$ 39,869.25	\$ 39,819.25	\$ 39,769.25

FUND TYPE/CLASSIFICATION: CAPITAL PROJECTS FUND

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
State and Local Aid/Grants	\$ 450,582.42	\$ 394,394.79	\$ 1,100,000.00	\$ -
ODOT and Other Federal Grants/Aid	1,001,012.92	1,435,574.74	1,735,000.00	612,297.00
Total Intergovernmental	1,451,595.34	1,829,969.53	2,835,000.00	612,297.00
Special Assessments	102,934.73	58,397.72	50,000.00	50,000.00
Debt Proceeds/Premium	9,589,553.35	66,599.72	0.00	0.00
Miscellaneous	1,350.00	9,572.63	1,000.00	1,000.00
Transfer In	2,840,087.00	3,697,374.07	3,000,000.00	3,645,000.00
TOTAL REVENUE	13,985,520.42	5,661,913.67	5,886,000.00	4,308,297.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Capital Projects				
Personnel	361,801.13	335,023.84	339,314.00	356,279.70
Debt Payments/Expenses and Other	1,061,621.96	1,292,595.19	522,290.00	523,295.00
Capital Outlay	2,352,330.23	5,738,662.00	5,813,500.00	4,104,000.00
Total Capital Projects	3,775,753.32	7,366,281.03	6,675,104.00	4,983,574.70
TOTAL EXPENDITURES	3,775,753.32	7,366,281.03	6,675,104.00	4,983,574.70
Revenues Over (Under) Expenditures	10,209,767.10	(1,704,367.36)	(789,104.00)	(675,277.70)
Beginning Unencumbered Fund Balance	7,480,080.12	17,689,847.22	4,752,703.12	3,963,599.12
(Use actual cash balance in Col. 2 and 3)				
Ending Cash Fund Balance	17,689,847.22	15,985,479.86	3,963,599.12	3,288,321.42
Estimated Encumbrances (outstanding at end of year)	13,382,747.79	11,232,776.74	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 4,307,099.43	\$ 4,752,703.12	\$ 3,963,599.12	\$ 3,288,321.42

FUND TYPE/CLASSIFICATION: CAPITAL PROJECTS FUND

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
PILOTS	\$ 453,750.48	\$ 437,753.49	\$ 440,000.00	\$ 440,000.00
State and Local Grants/Aid	0.00	0.00	0.00	0.00
Debt Proceeds/Premium	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
TOTAL REVENUE	453,750.48	437,753.49	440,000.00	440,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Capital Outlay	0.00	9,645.15	10,000.00	10,000.00
Debt Payments and Issuances and Other	438,444.87	421,732.50	427,135.00	427,000.00
Total Community Development	438,444.87	431,377.65	437,135.00	437,000.00
TOTAL EXPENDITURES	438,444.87	431,377.65	437,135.00	437,000.00
Revenues Over (Under) Expenditures	15,305.61	6,375.84	2,865.00	3,000.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	587,185.87	602,491.48	602,742.32	605,607.32
Ending Cash Fund Balance	602,491.48	608,867.32	605,607.32	608,607.32
Estimated Encumbrances (outstanding at end of year)	10,175.00	6,125.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 592,316.48	\$ 602,742.32	\$ 605,607.32	\$ 608,607.32

FUND TYPE/CLASSIFICATION: CAPITAL PROJECTS FUND

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous	\$ 5,640.00	\$ -	\$ -	\$ -
Debt Proceeds/Premium	0.00	0.00	0.00	0.00
Transfer In	1,854,946.00	2,208,048.49	2,300,000.00	2,125,000.00
TOTAL REVENUE	1,860,586.00	2,208,048.49	2,300,000.00	2,125,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Contractual Services/Supplies	65,630.97	61,829.75	120,000.00	120,000.00
Capital Outlay	125,549.81	624,209.65	635,000.00	0.00
Debt Payments and Issuances	818,272.49	807,608.71	825,000.00	812,000.00
Total Security of Persons and Property	1,009,453.27	1,493,648.11	1,580,000.00	932,000.00
TOTAL EXPENDITURES	1,009,453.27	1,493,648.11	1,580,000.00	932,000.00
Revenues Over (Under) Expenditures	851,132.73	714,400.38	720,000.00	1,193,000.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	1,489,495.20	2,340,627.93	2,971,977.98	3,691,977.98
Ending Cash Fund Balance	2,340,627.93	3,055,028.31	3,691,977.98	4,884,977.98
Estimated Encumbrances (outstanding at end of year)	680,094.10	83,050.33	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 1,660,533.83	\$ 2,971,977.98	\$ 3,691,977.98	\$ 4,884,977.98

FUND TYPE/CLASSIFICATION: DEBT SERVICE FUND

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Special Assessments	\$ -	\$ -	\$ -	\$ -
Debt Proceeds/Premium	0.00	0.00	0.00	0.00
Transfer In	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General Government				
Debt Payments and Fees	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	402,006.81	402,006.81	402,006.81	402,006.81
Ending Cash Fund Balance	402,006.81	402,006.81	402,006.81	402,006.81
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 402,006.81	\$ 402,006.81	\$ 402,006.81	\$ 402,006.81

FUND TYPE/CLASSIFICATION: SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous	\$ 385,781.17	\$ 387,654.77	\$ 385,000.00	\$ 385,000.00
TOTAL REVENUE	385,781.17	387,654.77	385,000.00	385,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General Government				
Escrow and Agency Payments	463,538.61	362,959.74	425,000.00	425,000.00
Total General Government	463,538.61	362,959.74	425,000.00	425,000.00
TOTAL EXPENDITURES	463,538.61	362,959.74	425,000.00	425,000.00
Revenues Over (Under) Expenditures	(77,757.44)	24,695.03	(40,000.00)	(40,000.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	308,249.42	230,491.98	145,294.23	105,294.23
Ending Cash Fund Balance	230,491.98	255,187.01	105,294.23	65,294.23
Estimated Encumbrances (outstanding at end of year)	110,130.43	109,892.78	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 120,361.55	\$ 145,294.23	\$ 105,294.23	\$ 65,294.23

FUND TYPE/CLASSIFICATION: INTERNAL SERVICE FUND

Reproduce as needed

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	CURRENT YEAR ESTIMATED FOR 2023	BUDGET YEAR ESTIMATED FOR 2024
(1)	(2)	(3)	(4)	(5)
REVENUE				
Flexible Spending	\$ 113,984.12	\$ 105,413.55	\$ 100,000.00	\$ 110,000.00
Insurance Proceeds	3,676,228.39	3,731,453.39	4,000,000.00	4,300,000.00
Advance In/Other	0.00	8,324.97	0.00	0.00
TOTAL REVENUE	3,790,212.51	3,845,191.91	4,100,000.00	4,410,000.00
EXPENDITURES				
(Identify each program and object code at the same level shown on Exhibit I)				
(PROGRAM) (OBJECT)				
General Government				
Health/Other Insurance Payments	3,490,949.03	3,972,334.33	4,200,000.00	4,300,000.00
Total General Government	3,490,949.03	3,972,334.33	4,200,000.00	4,300,000.00
TOTAL EXPENDITURES	3,490,949.03	3,972,334.33	4,200,000.00	4,300,000.00
Revenues Over (Under) Expenditures	299,263.48	(127,142.42)	(100,000.00)	110,000.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	1,219,763.60	1,519,027.08	988,250.22	888,250.22
Ending Cash Fund Balance	1,519,027.08	1,391,884.66	888,250.22	998,250.22
Estimated Encumbrances (outstanding at end of year)	387,995.96	403,634.44	0.00	0.00
Estimated Ending Unencumbered Fund Balance	\$ 1,131,031.12	\$ 988,250.22	\$ 888,250.22	\$ 998,250.22

STATEMENT OF PERMANENT IMPROVEMENTS
 (Do not include expense to be paid from bond issues)
 (Section 5705.29. Revised Code)

EXHIBIT IV

Description	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
<u>Parks & Recreation Fund</u>			
Park and Trail Paving and Sealing	\$ 20,000.00	\$ 20,000.00	Recreation Fund, 106
Building Renovations	15,000.00	15,000.00	Recreation Fund, 106
Park Amenities Improvements	20,000.00	20,000.00	Recreation Fund, 106
Boardwalk Renovations	15,000.00	15,000.00	Recreation Fund, 106
Playground Replacement	10,000.00	10,000.00	Recreation Fund, 106
Trail Construction	51,000.00	51,000.00	Recreation Fund, 106
Software Replacement	15,000.00	15,000.00	Recreation Fund, 106
Equipment	75,000.00	75,000.00	Recreation Fund, 106
Fund 106 Total	221,000.00	221,000.00	
<u>Fire & EMS Fund</u>			
Fire Miscellaneous Equipment		0.00	Fire/EMS Fund, 128
Fire Truck Replacement Fund	350,000.00	350,000.00	Fire/EMS Fund, 128
Tower 1819 Replacement	1,500,000.00	1,500,000.00	Fire/EMS Fund, 128
Air Boat Water Rescue	20,000.00	20,000.00	Fire/EMS Fund, 128
Dispatch Communication	13,000.00	13,000.00	Fire/EMS Fund, 128
Tools and Equipment for new engine	50,000.00	50,000.00	Fire/EMS Fund, 128
Med Unit	220,000.00	220,000.00	Fire/EMS Fund, 128
Fire Chief replacement vehicle	52,000.00	52,000.00	Fire/EMS Fund, 128
SCBA Washer Extractor	48,000.00	48,000.00	Fire/EMS Fund, 128
Fund 128 Total	2,253,000.00	2,253,000.00	
<u>Water Fund</u>			
East Main St. Improvements	100,000.00	100,000.00	Water Fund, 201
Paint 500,000 gallon Water Tank	750,000.00	750,000.00	Water Fund, 201
Fork Lift	5,000.00	5,000.00	Water Fund, 201
Replace Dump Truck	275,000.00	275,000.00	Water Fund, 201
Service Admin. Remodeling	5,000.00	5,000.00	Water Fund, 201
Mogadore Tank Painting and Rehab	70,000.00	70,000.00	Water Fund, 201
Floor Repair	3,000.00	3,000.00	Water Fund, 201
Water Meter Replacements	250,000.00	250,000.00	Water Fund, 201
Engineering Specifications Update	12,500.00	12,500.00	Water Fund, 201
Engineering Standard Construction	12,500.00	12,500.00	Water Fund, 201
Sewer Jet	110,000.00	110,000.00	Water Fund, 201
Lead Water Service Replacement	50,000.00	50,000.00	Water Fund, 201
East Main St. Lead Water Service replacements	50,000.00	50,000.00	Water Fund, 201
Vehicle	6,000.00	6,000.00	Water Fund, 201
Server Infrastructure Replacement	30,000.00	30,000.00	Water Fund, 201
Vehicle Maint. Misc. Equipment	7,500.00	7,500.00	Water Fund, 201
Wellfield Development	1,000,000.00	1,000,000.00	Water Fund, 201
Water Treatment Plant Misc. Plant Equipment	50,000.00	50,000.00	Water Fund, 201
Replace Dump Truck	75,000.00	75,000.00	Water Fund, 201
Roof Repairs	150,000.00	150,000.00	Water Fund, 201
Well Field Maintenance Agreement	100,000.00	100,000.00	Water Fund, 201
Fund 201 Total	3,111,500.00	3,111,500.00	
<u>Sewer Fund</u>			
Motor Control Center Replacements	100,000.00	100,000.00	Sewer Fund, 202
Sanitary Sewer televising	100,000.00	100,000.00	Sewer Fund, 202
Fork Lift	5,000.00	5,000.00	Sewer Fund, 202
Harris Street Sanitary Sewer Lining	150,000.00	150,000.00	Sewer Fund, 202
Service Admin. Remodeling	5,000.00	5,000.00	Sewer Fund, 202
Floor Repair	3,000.00	3,000.00	Sewer Fund, 202
Rehab #1 Primary Clarifier	450,000.00	450,000.00	Sewer Fund, 202
Engineering Specifications Update	12,500.00	12,500.00	Sewer Fund, 202
Engineering Standard Construction	12,500.00	12,500.00	Sewer Fund, 202
Sewer Jet	110,000.00	110,000.00	Sewer Fund, 202
Vehicle Replacement	6,000.00	6,000.00	Sewer Fund, 202
Server Infrastructure Replacement	27,000.00	27,000.00	Sewer Fund, 202
Vehicle Maint. Misc. Equipment	7,500.00	7,500.00	Sewer Fund, 202
Wastewater Treatment Misc. Equip.	70,000.00	70,000.00	Sewer Fund, 202
Press Rehabilitation	40,000.00	40,000.00	Sewer Fund, 202
Effluent Valve Rehab	30,000.00	30,000.00	Sewer Fund, 202
Lab Vehicle	40,000.00	40,000.00	Sewer Fund, 202
Belt Press Conveyor	0.00	0.00	Sewer Fund, 202
Utility Billing Software Program	0.00	0.00	Sewer Fund, 202
Fund 202 Total	1,168,500.00	1,168,500.00	

(Section 5705.29. Revised Code)	(continued)		EXHIBIT IV
Description	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
<u>Storm Water Fund</u>			
East Main St. Improvements	\$ 2,000,000.00	\$ 2,000,000.00	Storm Water Utility Fund, 208
Service Admin. Remodeling	5,000.00	5,000.00	Storm Water Utility Fund, 208
Annual Sidewalk/Street Program	75,000.00	75,000.00	Storm Water Utility Fund, 208
Engineering Specifications Update	12,500.00	12,500.00	Storm Water Utility Fund, 208
Engineering Standard Construction	12,500.00	12,500.00	Storm Water Utility Fund, 208
Sewer Jet	110,000.00	110,000.00	Storm Water Utility Fund, 208
Vehicle Replacement	6,000.00	6,000.00	Storm Water Utility Fund, 208
Server Infrastructure Replacement	9,000.00	9,000.00	Storm Water Utility Fund, 208
Storm Sewer Televising	75,000.00	75,000.00	Storm Water Utility Fund, 208
	0.00	0.00	Storm Water Utility Fund, 208
Fund 208 Total	2,305,000.00	2,305,000.00	
<u>Capital Projects Fund</u>			
		0.00	Capital Projects Fund, 301
Salt Storage	305,000.00	305,000.00	Capital Projects Fund, 301
Sunrise Bridge Rehab	650,000.00	650,000.00	Capital Projects Fund, 301
Fork Lift	20,000.00	20,000.00	Capital Projects Fund, 301
Standing Rock Cemetery Wall Replacement	170,000.00	170,000.00	Capital Projects Fund, 301
Main Street Bridge Lighting	180,000.00	180,000.00	Capital Projects Fund, 301
Summit/Franklin Intersection	100,000.00	100,000.00	Capital Projects Fund, 301
Service Admin Building Remodeling	35,000.00	35,000.00	Capital Projects Fund, 301
West Main Street Signalization Study	25,000.00	25,000.00	Capital Projects Fund, 301
Depeyster and Erie Curb Extension	35,000.00	35,000.00	Capital Projects Fund, 301
Snow Plow	225,000.00	225,000.00	Capital Projects Fund, 301
Police Gym Equipment	10,000.00	10,000.00	Capital Projects Fund, 301
Floor Repair	9,000.00	9,000.00	Capital Projects Fund, 301
Annual Sidewalk/Street Program	1,600,000.00	1,600,000.00	Capital Projects Fund, 301
Sidewalk Street Tree Damage Repairs	5,000.00	5,000.00	Capital Projects Fund, 301
Miscellaneous Active Transportation Improvements	40,000.00	40,000.00	Capital Projects Fund, 301
Engineering Specifications Update	12,500.00	12,500.00	Capital Projects Fund, 301
Engineering Standard Construction	12,500.00	12,500.00	Capital Projects Fund, 301
Central Maint. Equipment	40,000.00	40,000.00	Capital Projects Fund, 301
Sewer Jet	220,000.00	220,000.00	Capital Projects Fund, 301
Engineering Vehicle Replacement	22,000.00	22,000.00	Capital Projects Fund, 301
Police Misc. Equipment	50,000.00	50,000.00	Capital Projects Fund, 301
Taser Replacements	25,000.00	25,000.00	Capital Projects Fund, 301
Gas Masks	20,000.00	20,000.00	Capital Projects Fund, 301
Video Arraignment	5,000.00	5,000.00	Capital Projects Fund, 301
Misc. Roadway Lighting Equipment	10,000.00	10,000.00	Capital Projects Fund, 301
Server Infrastructure Replacement	225,000.00	225,000.00	Capital Projects Fund, 301
Phone System Server	8,000.00	8,000.00	Capital Projects Fund, 301
Vehicle Maint. Misc. Equipment	15,000.00	15,000.00	Capital Projects Fund, 301
Replace Police 2010 Dodge Caravan	30,000.00	30,000.00	Capital Projects Fund, 301
Fund 301 Total	4,104,000.00	4,104,000.00	
TOTAL	\$ 13,163,000.00	\$ 13,163,000.00	

For the year being budgeted, list each contemplated disbursement for permanent improvements, exclusive of any expense to be paid from bond issues, by the fund from which the expenditures are to be made. Examples for describing the permanent improvements are: window replacement, vehicle purchase, furnishing offices, appliances for fire department kitchen.



CITY OF KENT, OHIO
DEPARTMENT OF BUDGET AND FINANCE
Rhonda C. Hall, CPA, Director

To: Dave Ruller, City Manager
From: Rhonda C. Hall, CPA, Director of Budget and Finance
Date: June 26, 2023
Re: FY2023 Appropriation Amendment #4

The following appropriation amendments for the July Council Committee Agenda are hereby requested:

Fund 001 – General

Increase	\$	20,000	Law / Other (O&M) – Appropriate additional funds to cover increases in the Professional Services account per H. Jones 5/15/2023 memo.
Increase		1,500	Council / Other (O&M) – Appropriate funds for the expenditures related to the Flag Committee per A. Wilkens, 6/26/2023 memo.
Increase		19,000	Sustainability /Other (O&M) – Appropriate additional funds to cover the cost of the KERAMIDA contract for greenhouse gas inventory per B. Susel 6/15/2023 memo.

Fund 202 – Sewer

Increase	\$	300,000	Sewer / SVC – Capital Facilities – Appropriate add'l funds for the Decommissioning Yacovona Pump Station Project per J. Bowling 6/21/23 memo.
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Fund 301 – Capital Improvements

Increase	\$	40,000	Capital / SVC – Capital Facilities – Appropriate add'l to complete the N Water Street Project per J. Bowling 5/17/23 memo.
Decrease		(40,497)	Capital / SVC – Capital Facilities – Reduce appropriations for PO closure J. Bowling 5/17/23 memo.
Decrease		(11,000)	Capital / SVC – Capital Facilities – Reduce appropriations for PO closure J. Bowling 5/17/23 memo.
Increase		11,000	Capital / Safety – Appropriate funds for the installation of DVR/electronic equip in new cruisers per N. Cecil 6/19/23 memo.
Increase		8,500	Capital / Admin – Appropriate funds for the purchase of an old cruiser for the use of IT per N. Cecil 5/22/23 memo.

Fund 303 – Police Station Levy

Increase	\$	30,500	Capital / SVC – Capital Facilities – Appropriate add'l for work completed on the Police Bldg HVAC per M. Baker 6/28/23 memo.
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LAW DEPARTMENT MEMORANDUM KENT, OHIO

To: Rhonda Hall, Budget and Finance Director
From: Hope L. Jones, Law Director
Date: May 15, 2023
Re: Appropriation Request

Ms. Hall,

I have used much more money on Professional Services this year than expected. I am requesting that \$20,000 be added to the Law Department's fund 001-06-570-707-7340. If you have any questions regarding this request, I would be happy to talk to you.

Thank you, Rhonda.

Hope



CITY OF KENT

CLERK OF COUNCIL ■ 301 S. DEPEYSTER STREET ■ KENT, OHIO 44240 ■ 330-678-8007

DATE: June 26, 2023
TO: Rhonda Hall, Budget & Finance Director
FROM: Amy Wilkens, Clerk of Council
RE: Appropriation Request: 2023 City Flag Committee Items

At the June 2023 Regular Council Meeting, the City Flag Commission presented its next steps in developing the City's new flag which included rolling out the final design that was selected. City Council approved providing funds to the Committee to purchase items for the rollout, including buttons, stickers, and a coloring book design for children. They approved up to \$1500.

Stickers: \$205
Buttons and keychains: \$675
Coloring Book Design: \$300

I am respectfully requesting an additional \$1500 be appropriated to the City Council's Operating Materials line (001-08-570-701-7420) to fund these items.

Please let me know if you need any additional information in order to include this with your appropriations request submitted for consideration by Council at the July 5, 2023 Committee meeting.

Thank you,

Amy Wilkens

CC: Mayor Fiala
Dave Ruller
Brian Huff, Controller



CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT

DATE: June 15, 2023

TO: Rhonda Hall, Budget & Finance Director

FROM: Bridget Susel, Community Development Director *Bob.*

RE: Appropriations Request: Green House Gas Inventory Update

In March of this year, Kent City Council adopted a Climate Action Plan (CAP), which identified five strategic areas to focus on for reducing greenhouse gas emissions in the community. The strategies identified in the CAP are based on the results of the City's Greenhouse Gas Inventory (GHG) that was authorized in December 2021. The 2021 GHG inventory did include data on various emission sectors, but there were some gaps and inconsistencies in the report so KERAMIDA, the consultant that completed the Climate Action Plan, recommended the City conduct a more thorough greenhouse gas inventory to establish a better baseline on emissions in the community in order to more accurately focus future emission reduction strategies.

Attached is a proposal received from KERAMIDA that specifies \$18,945.00 as the cost to conduct the needed greenhouse gas inventory update.

I am respectfully requesting the appropriation of \$19,000.00 to the Community Development Department, "Sustainability" cost center, "Professional Services" line (001.04.540.414.7340) so funds can be encumbered and work can begin on the needed GHG update.

Please let me know if you need any additional information in order to process this request.

Thank you.

Cc: Julie Morris, Sustainability Coordinator

Attachment



401 North College Avenue
Indianapolis, Indiana 46202
(317) 685-6600 • Fax (317) 685-6610
1-800-508-8034
info@keramida.com • www.keramida.com

March 23, 2023

Ms. Bridget Susel

Community Development Director

City of Kent

930 Overholt Road

Kent, OH 44240

suselb@kent-ohio.org

KERAMIDA Proposal P27126

Dear Ms. Susel,

KERAMIDA appreciates the opportunity to submit this proposal to help the City of Kent concentrate resources and capacity to calculate and implement an updated and accurate greenhouse gas (GHG) inventory. KERAMIDA's sustainability team of experts includes professionals with a wide range of GHG experience including accounting, verification, assurance and subsequent reduction planning. We value your commitment to sustainability and climate action; we will work to ensure that the City of Kent is best positioned to acknowledge and address the GHG emissions directly associated with the City.

Sincerely,

A handwritten signature in black ink that reads "Maddy Williams". The signature is written in a cursive, flowing style.

Maddy Williams

Project Engineer

mwilliams@keramida.com

INCREASING OUR CLIENTS' PROFITABILITY THROUGH SMART CONSULTING™

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Approach

Project Understanding

KERAMIDA and the City of Kent ("City") have already taken ambitious steps together to reduce greenhouse gas (GHG) emissions. We look forward to the opportunity to work closely with the City again to conduct a GHG assessment that will provide a comprehensive GHG inventory. We present a core scope to develop a community-wide GHG inventory. While the core scope is our suggested approach, we are open to discussing all aspects of the scope and working with the City to develop the most preferable approach.

Project Management and Meetings

Kickoff Meeting

An initial 1–2-hour project scoping meeting with the City's Project Team ("Team") will occur where we will review and formalize the vision and goals of the inventory process, project tasks, deliverables, and timelines. The meeting will also cover the following topics:

- Primary points of contact and preferred communication platforms and schedules
- Progress reporting cycles and expectations
- Data collection needs, including a review of existing documents

Progress Meetings

KERAMIDA will host bi-weekly progress meetings (to be confirmed at the Kickoff Meeting) with the Team to review project progress, identify challenges, and allow for adjustments to schedules and roles as needed.

Project Management

The KERAMIDA Project Manager will maintain regular communication with the Team and conduct internal check-ins, progress monitoring, billing, and other project management tasks to keep the project on schedule and budget.

Task 1: Greenhouse Gas Emissions Assessment

KERAMIDA's project team ("Consultant Team") will evaluate current GHG drivers, calculate resulting GHG emissions and develop a pragmatic GHG Emissions Inventory. When conducting the inventory, the Consultant Team will adhere to the Global Protocol for Community-Scale GHG Inventories (GPC).

1.1 GHG Data Request

The Consultant Team performed a GHG Inventory Gap Analysis during the climate action planning process. Building from the results of the Gap Analysis, the Consultant Team will submit a data request for additional information necessary to complete a BASIC GPC inventory (unless the City requests a BASIC+ inventory).

1.2 – GHG Inventory

Once the Team and additional Subject Matter Experts (SME) have responded to the GHG data requests, KERAMIDA will conduct a BASIC GPC GHG inventory for the calendar year 2022. Follow-up interviews with SMEs may be necessary depending on the data quality provided. The Consultant Team will work

with all SMEs as needed to locate or develop quality data. Emissions will be presented as CO2, CH4, and N2O, as well as in metric tons of CO2 equivalents. Emissions will be summarized by source or any other relevant subcategory beneficial to providing a complete emission profile of Kent and presented in a clear, verifiable, and enforceable manner.

Task 1 Deliverables:

- ✓ GHG Data Request
- ✓ GHG Inventory

Proposed Schedule

	2023		
	Apr	May	Jun
Kickoff Meeting	x		
Progress Meetings		x	x
Project Management	x	x	x
Task 3: GHG Inventory			
3.1 GHG Data Request	x		
3.2 GHG Inventory		x	x

Proposed Fee

Task	Total Fee	Total Hours	KERAMIDA Team		
			AC	NM	MW
			\$220	\$180	\$130
Project Management	\$5,905	41	0	11.5	29.5
Kickoff Meeting	\$465	3	0	1.5	1.5
Progress Meetings	\$520	4	0	0	4
Project Management	\$4,920	34	0	10	24
Task 3: GHG Inventory	\$13,040	94	4	10.5	79
1.1 GHG Data Request	\$1,400	10	0	2	8
1.2 GHG Inventory	\$11,640	84	4	8.5	71
TOTAL	\$18,945	135	4	22	109

CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE
DIVISION OF ENGINEERING

MEMO

TO: Rhonda Hall
Dave Ruller

FROM: Jim Bowling *JB*

DATE: June 21, 2023

RE: Appropriation Request - Decommissioning Yacavona Pump Station (2023CIP010)

The Service Department is requesting an additional \$300,000 in appropriations for the Decommissioning Yacavona Pump Station Project from the Sewer Fund (Fund 202). The additional appropriations are required primarily due to existing soil conditions being worse than anticipated. As part of the design, an extensive geotechnical investigation was completed due to the anticipation of poor soils in the area. The investigation included numerous soil borings, which showed the extent of the poor soils being greater than anticipated. Therefore requiring the additional funding to complete this necessary project.

Please let me know if you have any questions.

C: Melanie Baker
Brian Huff
Cori Wimer
Gary Labajetta
Bill Schesventer
Cathy Wilson

CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE
DIVISION OF ENGINEERING

MEMO

TO: Rhonda Hall
Dave Ruller

FROM: Jim Bowling *Job*

DATE: May 17, 2023

RE: Appropriation Request - North Water Street (2018CIP009)

The Service Department is requesting to appropriate \$40,000 from the Capital Fund (301) for the North Water Street Project. While the contractor portion of the project is completed, there are still some small, but important features left to be finished. These features include items like purchasing benches, trash cans, wayfinding and other finishing touches that help give our downtown streets a sense of place. We recently closed two existing purchase orders for this project and returned the following funds to the Capital Fund:

Purchase Order #	Amount Returned	Reimbursable	Kent Portion
20-1652	\$392,085.52	\$351,588.52	\$40,497
22-1325	\$11,000	--	\$11,000
Totals	\$403,085.52	\$351,588.52	\$51,497

Therefore, the net impact on the Capital Fund would be \$11,497 if the requested appropriation is approved.

Please let me know if there are any questions.

c: Melanie Baker
Brad McKay
Brian Huff
Jon Giaquinto
Cathy Wilson



CITY OF KENT, OHIO

Information Technologies Department Memorandum

To: Rhonda Hall
From: Nicholas Cecil, IT & Communications Manager
Date: 6/19/2023
Re: Police Department – Cruiser/DVR mounting system

Rhonda,

I am requesting the appropriation of \$11,000 into account 301-01-510-116.7630 for the purchase and installation of DVR/Electronics mounting systems for the new cruiser fleet (2023KPD005 Cruiser Replacements)

Thank you,
Nicholas Cecil

A handwritten signature in black ink that reads "Nicholas Cecil". The signature is written in a cursive style.



CITY OF KENT, OHIO

Information Technologies Department Memorandum

To: Rhonda Hall
From: Nicholas Cecil, IT & Communications Manager
Date: 5/22/2023
Re: IT Department Vehicle

Rhonda,

I am requesting the appropriation of \$8,500 for the purchase of a vehicle for the IT Department. The vehicle is to be purchased from Kent Police Department (Cruiser #1). The requested amount includes the trade-in value of the vehicle to be paid back to Kent PD and additional funds to cover the removal of decals/equipment from the vehicle. Funds will need to be allocated to 301-09-570-728.7630.

Thank you,
Nicholas Cecil



CITY OF KENT, OHIO

DEPARTMENT OF PUBLIC SERVICE

Memo

Finance – Appropriations

To: Rhonda Hall, Finance Director
Nick Cecil, IT Director
Nick Shear, Police Chief

From: Melanie A. Baker, Service Director

Date: 6/28/2023

Subject: Appropriation for HVAC work done at the Police Department

As per our conversation, the Police Department HVAC was in a state of disrepair and needed some updating and there were concerns for functions of the controls. At the request of Police Captain Jennifer Ennemoser and Nicholas Cecil, IT Director, I spoke with Thomarios, to see if their subcontractor on the Kent City Hall could assist them with a review of the PD HVAC system and controls. K Company was kind enough to look at the system for free and provide a scope of work to be done.

That work has been completed, the system is up and running and the Police Department and IT Department are delighted and pleased with the function of the system and the new controls. The total cost was \$30,439.27. This covered all the new controls system, the hardware and software needed and much needed upgrades to the HVAC itself. This cost met the scope of work provided and came in slightly higher than anticipated by \$439.27.

I am asking, for an appropriation of \$30,500 from the PD's capital fund to cover this work. As per emails from both Capt. Ennemoser and Mr. Cecil, they are happy with the system and the work performed.

I thank you for your consideration of the appropriation request.

**City of Kent
Income Tax Division**

**May 31, 2023
Income Tax Receipts Comparison - (Excluding 0.25% Police Facility Receipts)**

Monthly Cash Basis Receipts

Total receipts for the month of May, 2023	\$ 1,772,580
Total receipts for the month of May, 2022	\$ 1,616,141
Total receipts for the month of May, 2021	\$ 1,500,712

Year-to-date Receipts and Percent of Total Annual Receipts Collected

	<u>Year-to-date Actual</u>	<u>Percent of Annual</u>
Total receipts January 1 through May 31, 2023	\$ 7,665,579	47.12%
Total receipts January 1 through May 31, 2022	\$ 6,865,425	46.25%
Total receipts January 1 through May 31, 2021	\$ 5,960,984	43.27%

Year-to-date Receipts Through May 31, 2023

- Budget vs. Actual

<u>Year</u>	<u>Annual Budgeted Receipts</u>	<u>Revised Budgeted Receipts</u>	<u>Year-to-date Actual Receipts</u>	<u>Percent Collected</u>	<u>Percent Remaining</u>
2023	\$ 16,266,667	\$ 16,266,667	\$ 7,665,579	47.12%	52.88%

Comparisons of Total Annual Receipts for Previous Ten Years

<u>Year</u>	<u>Total Cash Basis Receipts*</u>	<u>Change From Prior Year</u>	
2013	\$ 12,794,029	10.68%	* - Changed from accrual basis of accounting to a cash basis of accounting for RITA Income Tax in December, 2020. All years have been restated to be on a cash basis for RITA receipts to make this report comparable from year to year.
2014	12,733,226	-0.48%	
2015	14,579,500	14.50%	
2016	14,192,888	-2.65%	
2017	14,525,574	2.34%	
2018	14,297,948	-1.57%	
2019	14,855,372	3.90%	
2020	14,592,066	-1.77%	
2021	14,929,900	2.32%	
2022	16,645,865	11.49%	

Submitted by



, Director of Budget and Finance

2023 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
(Excluding 0.25% Police Facility Receipts)
as of Month Ended May 31, 2023

Monthly Cash Basis Receipts				Comparisons	
Month	2021	2022	2023	Amount	Percent Change
January	\$ 1,050,773	\$ 1,388,381	\$ 1,601,454	\$ 213,073	15.35%
February	1,274,642	1,337,345	1,609,396	272,051	20.34%
March	969,852	1,133,750	1,262,958	129,208	11.40%
April	1,165,005	1,389,808	1,419,192	29,384	2.11%
May	1,500,712	1,616,141	1,772,580	156,438	9.68%
June	1,483,710	1,481,074			
July	1,348,453	1,455,656			
August	1,099,319	1,138,884			
September	1,252,593	1,359,525			
October	1,220,898	1,588,594			
November	1,311,931	1,461,247			
December	1,252,012	1,295,459			
Totals	\$ 14,929,900	\$ 16,645,865	\$ 7,665,579	\$ 800,153	

Year-to-Date Receipts				Comparisons	
Month	2021	2022	2023	Amount	Percent Change
January	\$ 1,050,773	\$ 1,388,381	\$ 1,601,454	\$ 213,073	15.35%
February	2,325,415	2,725,726	3,210,850	485,124	17.80%
March	3,295,267	3,859,476	4,473,807	614,331	15.92%
April	4,460,272	5,249,284	5,892,999	643,715	12.26%
May	5,960,984	6,865,425	7,665,579	800,153	11.65%
June	7,444,694	8,346,499			
July	8,793,147	9,802,156			
August	9,892,466	10,941,040			
September	11,145,059	12,300,565			
October	12,365,957	13,889,159			
November	13,677,888	15,350,406			
December	14,929,900	16,645,865			
Totals	\$ 14,929,900	\$ 16,645,865			

2023 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended May 31, 2023

Monthly Receipts				Comparisons	
Month	2021	2022	2023	Amount	Percent Change
January	\$ 423,565	\$ 447,488	\$ 461,437	\$ 13,949	3.12%
February	356,633	377,930	386,098	8,168	2.16%
March	389,676	414,055	423,517	9,462	2.29%
April	426,355	411,929	419,985	8,056	1.96%
May	391,324	409,234	420,801	11,567	2.83%
June	380,512	398,782	-		
July	389,573	372,753	-		
August	426,169	412,061	-		
September	347,881	337,710	-		
October	437,537	418,381	-		
November	424,833	423,977	-		
December	419,356	437,540	-		
Totals	\$ 4,813,413	\$ 4,861,839	\$ 2,111,837	\$ 51,202	
	32.24%	29.21%	27.55%		

Year-to-Date Receipts				Comparisons	
Month	2021	2022	2023	Amount	Percent Change
January	\$ 423,565	\$ 447,488	\$ 461,437	\$ 13,949	3.12%
February	780,198	825,418	847,535	22,117	2.68%
March	1,169,874	1,239,472	1,271,052	31,579	2.55%
April	1,596,229	1,651,401	1,691,036	39,635	2.40%
May	1,987,553	2,060,635	2,111,837	51,202	2.48%
June	2,368,064	2,459,417			
July	2,757,637	2,832,170			
August	3,183,806	3,244,231			
September	3,531,687	3,581,941			
October	3,969,224	4,000,322			
November	4,394,057	4,424,299			
December	4,813,413	4,861,839			
Totals	\$ 4,813,413	\$ 4,861,839			

2023 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)

Comparisons of Total Annual Receipts for Previous Ten Years
Restated

Year	Total Cash Basis Receipts	Percent Change
2013	\$ 4,585,623	4.85%
2014	4,707,945	2.67%
2015	4,910,519	4.30%
2016	5,042,140	2.68%
2017	5,137,920	1.90%
2018	5,167,455	0.57%
2019	5,150,394	-0.33%
2020	5,159,334	0.17%
2021	4,813,413	-6.70%
2022	4,861,839	1.01%

2023 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
Police Facility Dedicated Income Tax Receipts - 1/9 of Total (0.25%)
as of Month Ended May 31, 2023

Monthly Receipts

Comparisons

Month	2021	2022	2023	Amount	Percent Change
January	\$ 131,347	\$ 173,548	\$ 200,182	\$ 26,634	15.35%
February	159,330	167,168	201,174	34,006	20.34%
March	121,232	141,719	157,870	16,151	11.40%
April	145,626	173,726	177,399	3,673	2.11%
May	187,589	202,018	221,572	19,555	9.68%
June	185,464	185,134	-		
July	168,557	181,957	-		
August	137,415	142,361	-		
September	156,574	169,941	-		
October	152,612	198,574	-		
November	163,991	182,656	-		
December	156,501	161,932	-		
Totals	\$ 1,866,237	\$ 2,080,733	\$ 958,197	\$ 100,019	

Year-to-Date Receipts

Comparisons

Month	2021	2022	2023	Amount	Percent Change
January	\$ 131,347	\$ 173,548	\$ 200,182	\$ 26,634	15.35%
February	290,677	340,716	401,356	60,640	17.80%
March	411,908	482,435	559,226	76,791	15.92%
April	557,534	656,161	736,625	80,464	12.26%
May	745,123	858,178	958,197	100,019	11.65%
June	930,587	1,043,312			
July	1,099,143	1,225,269			
August	1,236,558	1,367,630			
September	1,393,132	1,537,571			
October	1,545,745	1,736,145			
November	1,709,736	1,918,801			
December	1,866,237	2,080,733			
Totals	\$ 1,866,237	\$ 2,080,733			

2023 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended May 31, 2023

Monthly Receipts				Comparisons	
Month	2021	2022	2023	Amount	Percent Change
January	\$ 1,182,119	\$ 1,561,928	\$ 1,801,636	\$ 239,707	15.35%
February	1,433,972	1,504,514	1,810,570	306,057	20.34%
March	1,091,084	1,275,469	1,420,827	145,359	11.40%
April	1,310,631	1,563,534	1,596,591	33,057	2.11%
May	1,688,301	1,818,159	1,994,152	175,993	9.68%
June	1,669,174	1,666,208	-		
July	1,517,010	1,637,613	-		
August	1,236,734	1,281,245	-		
September	1,409,167	1,529,465	-		
October	1,373,511	1,787,168	-		
November	1,475,922	1,643,903	-		
December	1,408,513	1,457,392	-		
Totals	\$ 16,796,137	\$ 18,726,598	\$ 8,623,776	\$ 900,173	

Year-to-Date Receipts				Comparisons	
Month	2021	2022	2023	Amount	Percent Change
January	\$ 1,182,119	\$ 1,561,928	\$ 1,801,636	\$ 239,707	15.35%
February	2,616,092	3,066,442	3,612,206	545,764	17.80%
March	3,707,175	4,341,911	5,033,033	691,123	15.92%
April	5,017,806	5,905,445	6,629,624	724,180	12.26%
May	6,706,107	7,723,604	8,623,776	900,173	11.65%
June	8,375,281	9,389,812			
July	9,892,291	11,027,425			
August	11,129,024	12,308,670			
September	12,538,191	13,838,136			
October	13,911,702	15,625,304			
November	15,387,624	17,269,206			
December	16,796,137	18,726,598			
Totals	\$ 16,796,137	\$ 18,726,598			

City of Kent
RITA Income Tax Analysis by Month compared to the Prior Year
By Category Collected

2023 with change from 2022 - Cash Basis

Calendar Month	Withholding	Change	% Change	Individual	Change	% Change	Net Profit	Change	% Change	Total	Change	% Change
Jan	\$ 1,311,043.34	\$ 29,240.04	2.28%	\$ 101,075.45	\$ (24,712.82)	-19.65%	\$ 353,726.39	\$ 232,683.43	192.23%	\$ 1,765,845.18	\$ 237,210.65	15.52%
Feb	1,438,134.57	205,937.66	16.71%	143,969.08	16,025.88	12.53%	174,023.42	98,290.66	129.79%	1,756,127.07	320,254.20	22.30%
March	1,209,478.63	40,753.58	3.49%	99,618.44	41,325.78	70.89%	60,623.59	46,756.36	337.17%	1,369,720.66	128,835.72	10.38%
April	1,187,774.32	1,162.07	0.10%	168,508.87	33,295.66	24.62%	208,140.11	8,359.14	4.18%	1,564,423.30	42,816.87	2.81%
May	1,467,698.08	291,841.91	24.82%	357,830.68	10,971.61	3.16%	131,769.05	(131,343.19)	-49.92%	1,957,297.81	171,470.33	9.60%
June												
July												
August												
Sept												
Oct												
Nov												
Dec												
	<u>\$ 6,614,128.94</u>	<u>\$ 568,935.26</u>	<u>22.63%</u>	<u>\$ 871,002.52</u>	<u>\$ 76,906.11</u>	<u>30.31%</u>	<u>\$ 928,282.56</u>	<u>\$ 254,746.40</u>	<u>129.46%</u>	<u>\$ 8,413,414.02</u>	<u>\$ 900,587.77</u>	<u>30.38%</u>
							Check			<u>\$ 8,413,414.02</u>	<u>\$ 900,587.77</u>	

City of Kent
RITA Income Tax Analysis by Month compared to the Prior Year
By Category Collected

2022 with change from 2021 - Cash Basis

Calendar Month	Withholding	Change	% Change	Individual	Change	% Change	Net Profit	Change	% Change	Total	Change	% Change
Jan	\$ 1,281,803.30	\$ 234,412.09	22.38%	\$ 125,788.27	\$ 70,735.46	128.49%	\$ 121,042.96	\$ 69,325.54	134.05%	\$ 1,528,634.53	\$ 374,473.09	32.45%
Feb	1,232,196.91	53,193.54	4.51%	127,943.20	(21,623.62)	-14.46%	75,732.76	15,848.09	26.46%	1,435,872.87	47,418.01	3.42%
March	1,168,725.05	118,538.09	11.29%	58,292.66	5,862.01	11.18%	13,867.23	59,978.91	-130.07%	1,240,884.94	184,379.01	17.45%
April	1,186,612.25	150,242.78	14.50%	135,213.21	(5,811.31)	-4.12%	199,780.97	108,685.64	119.31%	1,521,606.43	253,117.11	19.95%
May	1,175,856.17	(110,616.57)	-8.60%	346,859.07	147,851.32	74.29%	263,112.24	88,304.11	50.51%	1,785,827.48	125,538.86	7.56%
June	1,243,815.17	106,274.00	9.34%	121,485.87	(154,564.94)	-55.99%	170,972.54	3,732.57	2.23%	1,536,273.58	(44,558.37)	-2.82%
July	1,282,659.12	203,324.58	18.84%	192,129.23	(75,176.44)	-28.12%	134,565.89	(8,658.66)	-6.05%	1,609,354.24	119,489.48	8.02%
August	1,090,694.93	13,255.50	1.23%	96,590.24	(924.05)	-0.95%	48,972.22	29,573.20	152.45%	1,236,257.39	41,904.65	3.51%
Sept	1,262,597.16	23,472.09	1.89%	117,683.45	6,357.71	5.71%	94,888.12	80,655.79	566.71%	1,475,168.73	110,485.59	8.10%
Oct	1,188,041.99	214,644.62	22.05%	184,667.69	5,837.66	3.26%	386,878.23	205,268.50	113.03%	1,759,587.91	425,750.78	31.92%
Nov	1,278,890.12	62,205.52	5.11%	155,710.81	10,058.55	6.91%	168,682.35	90,106.03	114.67%	1,603,283.28	162,370.10	11.27%
Dec	1,243,955.40	54,388.49	4.57%	75,037.14	(12,820.69)	-14.59%	93,313.56	57,663.76	161.75%	1,412,306.10	99,231.56	7.56%
	<u>\$ 14,635,847.57</u>	<u>\$ 1,123,334.73</u>	<u>8.31%</u>	<u>\$ 1,737,400.84</u>	<u>\$ (24,218.34)</u>	<u>-1.37%</u>	<u>\$ 1,771,809.07</u>	<u>\$ 800,483.48</u>	<u>82.41%</u>	<u>\$ 18,145,057.48</u>	<u>\$ 1,899,599.87</u>	<u>11.69%</u>
							Check			<u>\$ 18,145,057.48</u>	<u>\$ 1,899,599.87</u>	