

**BEACHWOOD CITY COUNCIL**  
**FINANCE AND INSURANCE COMMITTEE MEETING AGENDA**  
**MONDAY, NOVEMBER 3, 2025, 6:00 PM**  
*at* **BEACHWOOD CITY HALL, CONFERENCE ROOM A,**  
25325 Fairmount Boulevard, Beachwood, Ohio 44122

Jillian DeLong  
Danielle Shoykhet  
June E. Taylor

Agenda Items

1. Mayor's Report
2. 2026 Budget Discussion
3. Discussion regarding Financial Indicators
4. Any other matters coming before the Committee of the Whole

###

# Departmental Property and Equipment Requests

## 2026 Budget

Department	Description	Amount
<b>Finance</b>	Copiers	\$ 60,000
	Network switches	\$ 30,000
	Traffic box switches	\$ 60,000
	Wifi overhaul	\$ 50,000
	Cameras	\$ 50,000
		<b>250,000</b>
<b>Police</b>	Deer culling	156,000
	Tasers - annual program	60,000
	2 K9 dogs (one would be split with Beachwood schools)	32,000
	Vehicles - 3 Explorers, 2 Explorers for K9 unit (one unit would be split with Beachwood schools).	410,000
	<b>Total</b>	<b>658,000</b>
<b>Public Works</b>	Salt truck	300,000
	Utility truck	360,000
	<b>Total</b>	<b>660,000</b>
<b>Pools &amp; Parks</b>	Tennis court repairs	150,000
		<b>150,000</b>
	<b>Grand Total</b>	<b>\$ 1,718,000</b>

**City of Beachwood  
General Fund  
TOTAL APPROPRIATIONS**

	<b>2025 Appropriations</b>	<b>Proposed 2026 Appropriations</b>	<b>Difference</b>	<b>% Difference</b>		
Council	380,700	383,300	LS	2,600	0.7%	
Mayor's Office	920,800	961,800	RU	41,000	4.5%	
Economic Development	648,800	658,100	RU	9,300	1.4%	
Human Resources	210,000	208,200	RU	(1,800)	-0.9%	
Finance Department (less transfers out)	5,000,300	4,221,400	LS	(778,900)	-15.6%	2025 budget included \$980k for tax refund but it is a rev reduction, not expense, so not in 2026 budget.
Law Department	1,003,800	1,082,000	RU	78,200	7.8%	Graduate program for M. Kurz, increase for civil service testing,
Police Department	14,785,900	15,081,800	LS	295,900	2.0%	
Fire Department	10,693,500	11,124,500	RU	431,000	4.0%	3 new ff's, 1 Full-time admin asst
Public Works Dept	12,549,100	12,814,700	RU	265,600	2.1%	
Recreation Admin	2,080,500	2,155,800	RU	75,300	3.6%	
Recreation Camps	639,800	776,300	RU	136,500	21.3%	Additional 2 weeks of camp
Swimming Pool/ Parks	956,800	984,800	RU	28,000	2.9%	2025 included budget for operating concession stand, not needed in 2026. 2026 budget includes \$150,000 for tennis court repairs
Building Department	1,422,700	1,525,700	LS	103,000	7.2%	increase in credit card fees and computer maintenance
<b>Total</b>	<u>51,292,700</u>	<u>51,978,400</u>		<u>685,700</u>	<u>1.3%</u>	
Plus Transfer to Capital	4,000,000	3,000,000				
Plus Transfer to Revolving Loan I	500,000	500,000				
<b>Grand Total</b>	<b>55,792,700</b>	<b>55,478,400</b>		<b>(314,300)</b>	<b>-0.6%</b>	

**TRUE**

**COUNCIL**

	<u>2023 Actual Expenses</u>	<u>2024 Actual Expenses</u>	<u>2025 Appropriation</u>	<u>2026 Appropriation</u>
<b>PERSONAL SERVICES - SALARIES AND WAGES</b>				
<b>SALARIED EMPLOYEES</b>				
101.101.51110	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000
101.101.51130	\$ 78,293	\$ 84,752	\$ 91,700	\$ 97,700
101.101.51310	\$ 18	\$ 624	\$ 2,000	\$ 4,000
	<u>TOTAL SALARIES AND WAGES</u>	<u>186,311</u>	<u>201,700</u>	<u>209,700</u>
<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>				
<b>EMPLOYEE BENEFITS</b>				
101.101.52110	35,559	31,936	36,300	40,500
101.101.52120	766	764	1,000	1,000
101.101.52130	2,386	-	3,500	3,500
101.101.52210	25,083	26,745	28,200	29,500
101.101.52240	2,674	2,787	3,000	3,100
	<u>TOTAL EMPLOYEE BENEFITS</u>	<u>66,468</u>	<u>72,000</u>	<u>77,600</u>
<b>PROFESSIONAL SERVICES</b>				
<b>OTHER PROFESSIONAL SERVICES</b>				
101.101.53120	2,475	-	-	-
101.101.53190	22,125	22,125	25,000	25,000
	<u>TOTAL PROFESSIONAL SERVICES</u>	<u>24,600</u>	<u>25,000</u>	<u>25,000</u>
<b>CONTRACTUAL SERVICES</b>				
101.101.54990	-	-	-	-
	<u>TOTAL CONTRACTUAL SERVICES</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER SERVICES AND EXPENSES</b>				
<b>EMPLOYEE BUSINESS EXPENSES</b>				
101.101.55310	235	1,020	14,000	10,000
101.101.55320	-	642	3,500	3,500
101.101.55330	1,335	640	1,000	1,500
101.101.55340	-	338	400	400
<b>PRINTING</b>				
101.101.55430	411	409	700	700
101.101.55510	-	23	500	500
101.101.55520	-	-	-	-
101.101.55990	24,892	26,502	30,000	30,000
	<u>TOTAL OTHER SERVICES &amp; EXPENSES</u>	<u>26,873</u>	<u>50,100</u>	<u>46,600</u>
<b>MATERIALS AND SUPPLIES</b>				
<b>FOOD/GROCERY ITEMS</b>				
101.101.56190	148	142	1,000	500
<b>OFFICE SUPPLIES</b>				
101.101.56210	1	-	400	400
101.101.56220	-	-	200	200
101.101.56290	-	247	500	500
101.101.56660	-	-	2,000	-
101.101.56920	496	462	800	800
	<u>TOTAL MATERIALS AND SUPPLIES</u>	<u>645</u>	<u>4,900</u>	<u>2,400</u>
<b>PROPERTY AND EQUIPMENT</b>				
101.101.57220	5,814	16,687	25,000	20,000
101.101.57230	51,330	-	-	-
101.101.57290	-	-	2,000	2,000
	<u>TOTAL PROPERTY AND EQUIPMENT</u>	<u>16,687</u>	<u>27,000</u>	<u>22,000</u>
	<u>GRAND TOTAL - COUNCIL</u>	<u>\$ 362,041</u>	<u>\$ 324,845</u>	<u>\$ 380,700</u>
		<u>\$ 383,300</u>		

**MAYOR'S OFFICE**

		<b>2023 Actual Expenses</b>	<b>2024 Actual Expenses</b>	<b>2025 Appropriation</b>	<b>2026 Appropriation</b>
<b>PERSONAL SERVICES - SALARIES AND WAGES</b>					
<i>Includes salary and other benefits</i>					
101.121.51110	ELECTED OFFICIALS	\$ 173,775	\$ 173,775	\$ 173,800	\$ 181,700
101.121.51130	OTHER EXEMPT EMPLOYEES	184,238	235,715	300,300	320,300
101.121.51310	LEAVE SETTLEMENTS	4,422	378	7,000	7,000
	<b>TOTAL SALARIES AND WAGES</b>	<u>362,435</u>	<u>409,868</u>	<u>481,100</u>	<u>509,000</u>
<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>					
101.121.52110	HEALTH COVERAGE	62,360	73,187	97,900	109,000
101.121.52120	GROUP LIFE AND DISABILITY INSURANCE	2,793	3,000	5,000	5,000
101.121.52130	WORKERS COMPENSATION	4,625	-	10,000	8,000
101.121.52140	UNEMPLOYMENT	-	-	-	-
101.121.52210	PERS	47,578	53,713	67,000	70,300
101.121.52240	MEDICARE	5,362	6,011	6,900	7,500
	<b>TOTAL EMPLOYEE BENEFITS</b>	<u>122,718</u>	<u>135,911</u>	<u>186,800</u>	<u>199,800</u>
<b>PROFESSIONAL SERVICES</b>					
101.121.53110	LEGAL SERVICES	11,250	11,250	15,000	-
101.121.53190	OTHER PROFESSIONAL SERVICES	77,880	47,675	75,000	86,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<u>89,130</u>	<u>58,925</u>	<u>90,000</u>	<u>86,000</u>
<b>CONTRACTUAL SERVICES</b>					
101.121.54390	OTHER EQUIPMENT MAINT. & REPAIR	1,563	1,225	2,000	2,000
101.121.54990	OTHER CONTRACTUAL SERVICES	-	41	-	-
	<b>TOTAL CONTRACTUAL SERVICES</b>	<u>1,563</u>	<u>1,266</u>	<u>2,000</u>	<u>2,000</u>
<b>OTHER SERVICES AND EXPENSES</b>					
101.121.55210	TELEPHONE/FAX COMMUNICATION	885	760	1,200	1,200
101.121.55310	EDUCATION & TRAINING	-	450	2,000	7,500
101.121.55320	TRAVEL EXPENSES	-	-	2,000	2,000
101.121.55330	MEMBERSHIPS, DUES, LICENSES	12,216	12,486	14,000	16,000
101.121.55340	PROFESSIONAL/SOCIAL MEETINGS/EVENTS	-	420	1,000	1,000
101.121.55390	OTHER EMPLOYEE BUSINESS EXPENSES	20	-	100	100
101.121.55430	BUSINESS PRINTING	3,938	4,088	7,000	5,000
<b>ADVERTISING</b>					
101.121.55590	OTHER ADVERTISING	86,856	93,804	110,000	115,000
101.121.55990	OTHER SERVICES AND EXPENSES	1,122	-	700	700
	<b>TOTAL OTHER SERVICES &amp; EXPENSES</b>	<u>105,037</u>	<u>112,008</u>	<u>138,000</u>	<u>148,500</u>
<b>MATERIALS &amp; SUPPLIES</b>					
<b>FOOD/GROCERY ITEMS</b>					
101.121.56110	COFFEE, CREAM, SUGAR	-	-	-	-
101.121.56190	OTHER FOOD/GROCERY ITEMS	539	241	500	500
<b>OFFICE SUPPLIES</b>					
101.121.56210	POSTAGE	767	1,161	5,000	2,000
101.121.56220	PUBLICATIONS/SUBSCRIPTIONS	1,523	426	1,400	1,000
101.121.56290	OTHER OFFICE SUPPLIES	1,958	1,467	3,000	2,000
101.121.56690	OTHER MATERIALS & SUPPLIES	4,678	648	5,000	4,000
<b>EQUIPMENT &lt; \$1,000</b>					
101.121.56910	OFFICE EQUIPMENT < \$1,000	-	547	500	500
101.121.56920	COMPUTER EQUIPMENT < \$1,000	951	-	1,000	1,000
101.121.56990	OTHER EQUIPMENT < \$1,000	-	-	500	500
	<b>TOTAL MATERIALS AND SUPPLIES</b>	<u>10,416</u>	<u>4,490</u>	<u>16,900</u>	<u>11,500</u>
<b>PROPERTY AND EQUIPMENT</b>					
101.121.57210	OFFICE FURNITURE & EQUIPMENT	13,450	1,020	2,000	2,000
101.121.57220	COMPUTER HARDWARE/SOFTWARE	-	-	2,000	2,000
101.121.57290	OTHER CAPITAL EQUIPMENT	1,218	-	2,000	1,000
	<b>TOTAL PROPERTY AND EQUIPMENT</b>	<u>14,668</u>	<u>1,020</u>	<u>6,000</u>	<u>5,000</u>
	<b>GRAND TOTAL - MAYOR'S OFFICE</b>	<u>\$ 705,967</u>	<u>\$ 723,488</u>	<u>\$ 920,800</u>	<u>\$ 961,800</u>

**ECONOMIC DEVELOPMENT**

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
<b>PERSONAL SERVICES - SALARIES AND WAGES</b>					
<b>Includes salary and other benefits</b>					
101.122.51130	OTHER EXEMPT EMPLOYEES	119,041	129,297	140,200	148,300
101.122.51220	PART-TIME EMPLOYEES	-	-	8,800	8,000
101.122.51310	LEAVE SETTLEMENTS	439	-	3,000	3,000
	<b>TOTAL SALARIES AND WAGES</b>	<u>119,480</u>	<u>129,297</u>	<u>152,000</u>	<u>159,300</u>
<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>					
101.122.52110	HEALTH CARE PREMIUMS	18,720	17,043	19,100	21,000
101.122.52120	GROUP LIFE & DISABILITY INSURANCE	1,062	974	2,000	2,000
101.122.52130	WORKERS COMPENSATION	1,541	-	3,000	3,000
101.122.52210	PERS	15,209	17,839	21,200	22,400
101.122.52240	MEDICARE	1,700	1,834	2,100	2,400
	<b>TOTAL EMPLOYEE BENEFITS</b>	<u>38,232</u>	<u>37,690</u>	<u>47,400</u>	<u>50,800</u>
<b>PROFESSIONAL SERVICES</b>					
101.122.53130	ENGINEERING SERVICES	-	-	-	-
101.122.53190	OTHER PROFESSIONAL SERVICES	12,550	29,630	43,000	50,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<u>12,550</u>	<u>29,630</u>	<u>43,000</u>	<u>50,000</u>
<b>CONTRACTUAL SERVICES</b>					
<b>OTHER CONTRACTUAL SERVICES</b>					
101.122.54990	OTHER CONTRACTUAL SERVICES	-	-	29,000	35,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<u>-</u>	<u>-</u>	<u>29,000</u>	<u>35,000</u>
<b>OTHER SERVICES AND EXPENSES</b>					
101.122.55310	EDUCATION & TRAINING	775	2,075	3,800	4,800
101.122.55320	TRAVEL EXPENSES	227	440	2,000	2,000
101.122.55330	MEMBERSHIPS, DUES, LICENSES	8,520	5,128	12,000	13,500
101.122.55340	PROFESSIONAL/SOCIAL MEETINGS & EVENING	2,772	200	5,000	5,000
101.122.55430	BUSINESS PRINTING	2,489	4,048	10,500	7,500
101.122.55590	OTHER ADVERTISING	7,830	30,465	43,000	35,000
101.122.55920	INCENTIVE PROGRAMS	180,462	36,314	260,000	251,000
	<b>TOTAL OTHER SERVICES &amp; EXPENSES</b>	<u>203,075</u>	<u>78,670</u>	<u>336,300</u>	<u>318,800</u>
<b>MATERIALS &amp; SUPPLIES</b>					
101.122.56190	OTHER FOOD/GROCERY ITEMS	334	2,960	1,000	1,000
101.122.56210	POSTAGE	79	132	500	500
101.122.56220	PUBLICATIONS/SUBSCRIPTIONS	174	625	500	600
101.122.56290	OTHER OFFICE SUPPLIES	-	-	800	800
101.122.56690	OTHER MATERIALS & SUPPLIES	495	3,672	9,500	5,500
<b>EQUIPMENT &lt; \$1,000</b>					
101.122.56920	COMPUTER EQUIPMENT < \$1,000	762	1,130	800	1,200
101.122.56990	OTHER EQUIPMENT < \$1,000	-	-	-	-
	<b>TOTAL MATERIALS AND SUPPLIES</b>	<u>1,844</u>	<u>8,519</u>	<u>13,100</u>	<u>9,600</u>
<b>PROPERTY AND EQUIPMENT</b>					
101.122.57210	OFFICE FURNITURE & EQUIPMENT	-	-	1,000	-
101.122.57220	COMPUTER HARDWARE/SOFTWARE	11,446	11,994	25,000	32,600
101.122.57290	OTHER EQUIPMENT/ASSETS	-	2,450	2,000	2,000
	<b>TOTAL PROPERTY AND EQUIPMENT</b>	<u>11,446</u>	<u>14,444</u>	<u>28,000</u>	<u>34,600</u>
	<b>GRAND TOTAL - ECONOMIC DEVELOPMENT</b>	<u>\$ 386,627</u>	<u>\$ 298,250</u>	<u>\$ 648,800</u>	<u>\$ 658,100</u>

## Human Resources

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
<b>PERSONAL SERVICES - SALARIES AND WAGES</b>					
<b>Includes salary and other benefits</b>					
101.123.51130	OTHER EXEMPT EMPLOYEES	99,458	104,421	116,200	119,600
101.123.51310	LEAVE SETTLEMENTS	3,595	2,983	6,000	6,000
	<b>TOTAL SALARIES AND WAGES</b>	<u>103,053</u>	<u>107,404</u>	<u>122,200</u>	<u>125,600</u>
<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>					
101.123.52110	HEALTH COVERAGE	29,612	26,676	30,200	21,000
101.123.52120	GROUP LIFE AND DISABILITY INSURANC	976	929	1,500	1,400
101.123.52130	WORKERS COMPENSATION	1,285	-	3,000	3,000
101.123.52210	PERS	13,705	14,395	17,300	17,800
101.123.52240	MEDICARE	1,438	1,502	1,900	1,900
	<b>TOTAL EMPLOYEE BENEFIT</b>	<u>47,016</u>	<u>43,502</u>	<u>53,900</u>	<u>45,100</u>
<b>PROFESSIONAL SERVICES</b>					
101.123.53110	LEGAL SERVICES	-	-	5,000	5,000
101.123.53190	OTHER PROFESSIONAL SERVICES	4,244	11,007	5,000	5,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<u>4,244</u>	<u>11,007</u>	<u>10,000</u>	<u>10,000</u>
<b>CONTRACTUAL SERVICES</b>					
101.131.54420	ADMISSIONS	-	4,935	5,000	-
<b>OTHER CONTRACTUAL SERVICES</b>					
101.123.54990	OTHER CONTRACTUAL SERVICES	9,108	14,109	10,000	14,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<u>9,108</u>	<u>19,044</u>	<u>15,000</u>	<u>14,000</u>
<b>OTHER SERVICES AND EXPENSES</b>					
<b>EMPLOYEE BUSINESS EXPENSES</b>					
101.123.55310	EDUCATION AND TRAINING	2,687	7,086	4,000	8,000
101.123.55320	TRAVEL EXPENSES	-	-	500	1,000
101.123.55330	MEMBERSHIPS, DUES, LICENSES	404	264	1,500	1,500
<b>PRINTING</b>					
101.123.55430	BUSINESS PRINTING	-	-	100	250
<b>ADVERTISING</b>					
101.123.55520	EMPLOYMENT ADVERTISING	-	-	500	500
	<b>TOTAL OTHER SERVICES &amp; EXPENSES</b>	<u>3,091</u>	<u>7,350</u>	<u>6,600</u>	<u>11,250</u>
<b>MATERIALS AND SUPPLIES</b>					
<b>OFFICE SUPPLIES</b>					
101.123.56220	PUBLICATIONS/SUBSCRIPTIONS	540	570	800	750
101.123.56290	OTHER OFFICE SUPPLIES	1,096	900	1,000	1,000
<b>OTHER MATERIALS AND SUPPLIES</b>					
101.123.56690	OTHER MATERIALS & SUPPLIES	-	-	500	500
	<b>TOTAL MATERIALS AND SUPPLIES</b>	<u>1,636</u>	<u>1,470</u>	<u>2,300</u>	<u>2,250</u>
<b>GRAND TOTAL - HUMAN RESOURCES DE</b>		<u>\$ 168,148</u>	<u>\$ 189,777</u>	<u>\$ 210,000</u>	<u>\$ 208,200</u>

**FINANCE**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025</u>	<u>2026</u>
		Expenses	Expenses	Appropriation	Appropriation
<b>PERSONAL SERVICES - SALARIES AND WAGES</b>					
<b>Includes salary and other benefits</b>					
101.131.51130	OTHER EXEMPT EMPLOYEES	821,383	867,176	930,300	968,500
101.131.51210	FULL-TIME EMPLOYEES	190,122	205,035	215,200	229,300
101.131.51220	PART-TIME EMPLOYEES	-	-	-	5,000
101.131.51230	OVERTIME	-	-	1,000	1,000
101.131.51310	LEAVE SETTLEMENTS	48,168	39,189	48,000	51,000
	<b>TOTAL SALARIES AND WAGES</b>	<u>1,059,673</u>	<u>1,111,400</u>	<u>1,194,500</u>	<u>1,254,800</u>
<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>					
101.131.52110	HEALTH COVERAGE	245,552	208,260	247,700	228,600
101.131.52120	GROUP LIFE AND DISABILITY INSURANCE	8,954	8,397	11,000	12,000
101.131.52130	WORKERS COMPENSATION	13,067	-	20,000	20,000
101.131.52210	PERS	139,419	146,967	167,000	174,000
101.131.52240	MEDICARE	15,096	15,812	17,500	18,000
	<b>TOTAL EMPLOYEE BENEFIT</b>	<u>422,088</u>	<u>379,436</u>	<u>463,200</u>	<u>452,600</u>
<b>PROFESSIONAL SERVICES</b>					
101.131.53140	ACCOUNTING AND FINANCIAL SERVICES	24,210	31,486	38,000	38,000
101.131.53190	OTHER PROFESSIONAL SERVICES	158,631	168,655	190,000	185,000
<b>101.131.53210</b>	COMPUTER CONSULTING SERVICES	13,254	14,182	18,000	18,000
<b>101.131.53220</b>	INCOME TAX COLLECTION SERVICES	678,489	624,901	730,000	725,000
101.131.53230	PAYROLL SERVICES	49,845	56,833	54,000	59,000
101.131.53290	OTHER COMPUTER/TECHNICAL SERVICES	-	-	10,000	10,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<u>924,429</u>	<u>896,057</u>	<u>1,040,000</u>	<u>1,035,000</u>
<b>CONTRACTUAL SERVICES</b>					
<b>RENTALS AND LEASES</b>					
<b>101.131.54210</b>	OFFICE EQUIPMENT	2,013	2,381	2,500	3,400
101.131.54290	OTHER RENTS & LEASES	226	255	500	500
<b>MAINTENANCE AND REPAIR SERVICES</b>					
101.131.54390	OTHER EQUIPMENT MAINT. & REPAIR	2,327	2,346	8,000	8,000
<b>OTHER CONTRACTUAL SERVICES</b>					
101.131.54990	OTHER CONTRACTUAL SERVICES	92,837	101,990	1,352,300	320,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<u>97,403</u>	<u>106,972</u>	<u>1,363,300</u>	<u>331,900</u>
<b>OTHER SERVICES AND EXPENSES</b>					
<b>INSURANCE SERVICES</b>					
<b>101.131.55110</b>	INSURANCE PREMIUM COSTS	268,375	319,213	360,000	430,000
<b>101.131.55120</b>	EXPENSES TO BE REIMB BY INSURANCE/D	-	806	-	-
<b>COMMUNICATIONS</b>					
101.131.55210	TELEPHONE/FAX COMMUNICATION	3,121	4,225	4,800	4,800
101.131.55290	OTHER COMMUNICATIONS	12,453	11,498	17,000	17,000
<b>EMPLOYEE BUSINESS EXPENSES</b>					
101.131.55310	EDUCATION AND TRAINING	3,624	3,014	6,000	31,000
101.131.55320	TRAVEL EXPENSES	5,216	2,022	8,000	8,000
101.131.55330	MEMBERSHIPS, DUES, LICENSES	5,603	5,923	6,500	6,500
101.131.55340	PROFESSIONAL/SOCIAL MEETINGS	-	100	200	200
<b>PRINTING</b>					
101.131.55430	BUSINESS PRINTING	2,262	821	3,000	3,000
<b>COUNTY AUDITOR DEDUCTIONS</b>					
101.131.55610	ELECTION EXPENSE	-	8,603	10,000	10,000
101.131.55620	BOARD OF TAX APPEAL	12	13	-	-
101.131.55640	AUDITOR & TREASURER FEES	36,083	14,634	39,000	39,000
101.131.55650	DRETAC FUND	14,841	3,332	16,000	16,000
101.131.55660	HB 66 FEE	248	175	300	300
101.131.55670	COUNTY LAND BANK FEE	87	17	2,000	2,000
101.131.55690	OTHER COUNTY AUDITOR DEDUCTS	745	-	500	500
<b>OTHER SERVICES AND EXPENSES</b>					
101.131.55910	REAL ESTATE TAXES	30,708	-	-	500
101.131.55990	OTHER SERVICES AND EXPENSES	-	-	1,000	1,000
	<b>TOTAL OTHER SERVICES &amp; EXPENSES</b>	<u>383,378</u>	<u>374,396</u>	<u>474,300</u>	<u>569,800</u>
<b>MATERIALS AND SUPPLIES</b>					
<b>FOOD/GROCERY ITEMS</b>					
101.131.56110	COFFEE, CREAM, SUGAR	417	366	500	800
101.131.56190	OTHER FOOD/GROCERY ITEMS	1,600	-	-	-
<b>OFFICE SUPPLIES</b>					
101.131.56210	POSTAGE	2,859	2,426	5,000	5,000
101.131.56220	PUBLICATIONS/SUBSCRIPTIONS	-	-	500	500
101.131.56290	OTHER OFFICE SUPPLIES	3,515	3,811	6,000	6,000
101.131.56660	UNIFORMS	609	-	500	500
<b>OTHER MATERIALS AND SUPPLIES</b>					

**FINANCE**

		<u>2023 Actual Expenses</u>	<u>2024 Actual Expenses</u>	<u>2025 Appropriation</u>	<u>2026 Appropriation</u>
101.131.56690	OTHER MATERIALS & SUPPLIES	-	-	500	500
<b>EQUIPMENT &lt; \$1,000</b>					
11.131.56910	OFFICE EQUIPMENT < \$1,000	-	-	1,000	1,000
101.131.56920	COMPUTER EQUIP./SOFT < \$1,000	4,757	11,366	10,000	13,000
101.131.56930	COMMUNICATION EQUIP. < \$1,000	-	-	2,000	2,000
101.131.56990	OTHER EQUIP./ASSETS < \$1,000	1,151	-	1,000	1,000
	<b>TOTAL MATERIALS AND SUPPLIES</b>	<u>14,908</u>	<u>17,969</u>	<u>27,000</u>	<u>30,300</u>
<b>PROPERTY AND EQUIPMENT</b>					
101.131.57210	OFFICE FURNITURE & EQUIPMENT	6,515	-	2,000	60,000
101.131.57220	COMPUTER EQUIPMENT/SOFTWARE	279,292	283,260	420,000	476,000
101.131.57230	COMMUNICATIONS EQUIPMENT	-	-	5,000	-
101.131.57290	OTHER EQUIPMENT	-	47,528	10,000	10,000
	<b>TOTAL PROPERTY AND EQUIPMENT</b>	<u>285,807</u>	<u>330,788</u>	<u>437,000</u>	<u>546,000</u>
		\$ 3,187,686	\$ 3,217,018	\$ 4,999,300	\$ 4,220,400
<b>TRANSFERS AND ADVANCES</b>					
	TRANSFERS OUT - to Capital Improvement	11,400,000	16,000,000	4,000,000	3,000,000
101.131.59110	TRANSFERS OUT - to Debt Service Fund	300,000	-	-	-
	TRANSFERS OUT - to Revolving Loan Funds	-	-	500,000	500,000
101.131.59940	SALES TAX	267	215	1,000	1,000
	<b>GRAND TOTAL - FINANCE DEPARTMENT</b>	<u>\$ 14,887,953</u>	<u>\$ 19,217,233</u>	<u>\$ 9,500,300</u>	<u>\$ 7,721,400</u>

**LAW**

	<b>2023 Actual Expenses</b>	<b>2024 Actual Expenses</b>	<b>2025 Appropriation</b>	<b>2026 Appropriation</b>
<b>PERSONAL SERVICES - SALARIES AND WAGES</b>				
<b>Includes salary and other benefits</b>				
101.141.51120	\$ -	\$ 43	\$ -	\$ 800
101.141.51130	330,861	218,547	234,400	250,200
101.141.51220	37,463	46,208	55,000	73,000
101.141.51230	120	-	1,000	500
101.141.51310	29,721	1,863	8,000	8,000
<b>TOTAL SALARIES AND WAGES</b>	<u>398,165</u>	<u>266,661</u>	<u>298,400</u>	<u>332,500</u>
<b>PERSONAL SERVICES - EMPLOYEE BENEFIT</b>				
101.141.52110	66,594	40,165	49,000	68,700
101.141.52120	2,747	1,847	4,000	4,000
101.141.52130	4,515	-	8,000	8,000
101.141.52140	-	-	-	-
101.141.52210	53,031	36,491	44,000	46,700
101.141.52240	5,754	3,835	4,500	4,900
<b>TOTAL EMPLOYEE BENEFIT</b>	<u>132,641</u>	<u>82,338</u>	<u>109,500</u>	<u>132,300</u>
<b>PROFESSIONAL SERVICES</b>				
101.141.53110	156,238	427,264	445,000	445,000
101.141.53190	-	21,459	36,000	36,000
101.141.53290	-	-	-	-
101.141.53310	9,237	18,490	30,000	40,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<u>165,475</u>	<u>467,213</u>	<u>511,000</u>	<u>521,000</u>
<b>CONTRACTUAL SERVICES</b>				
<b>MAINTENANCE AND REPAIR SERVICES</b>				
101.141.54390	294	407	800	800
<b>OTHER CONTRACTUAL SERVICES</b>				
101.141.54990	750	58	1,300	1,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<u>1,044</u>	<u>465</u>	<u>2,100</u>	<u>1,800</u>
<b>OTHER SERVICES AND EXPENSES</b>				
101.141.55130	1,306	-	3,000	3,000
101.141.55210	664	570	1,000	1,000
101.141.55310	1,200	185	3,000	17,000
101.141.55320	184	397	1,000	1,000
101.141.55330	2,995	517	3,500	3,500
101.141.55390	-	-	200	200
101.141.55430	180	-	2,500	2,500
<b>ADVERTISING</b>				
101.141.55510	9,680	8,744	11,000	11,000
101.141.55520	-	-	-	-
<b>TOTAL OTHER SERVICES &amp; EXPENSES</b>	<u>16,209</u>	<u>10,413</u>	<u>25,200</u>	<u>39,200</u>
<b>MATERIALS AND SUPPLIES</b>				
101.141.56190	88	-	100	100
101.141.56210	733	418	500	500
101.141.56220	5,462	8,696	9,000	9,000
101.141.56290	655	1,006	1,000	1,000
<b>EQUIPMENT &lt; \$1,000</b>				
101.141.56910	-	610	1,000	1,000
101.141.56920	159	37	1,000	1,000
<b>TOTAL MATERIALS AND SUPPLIES</b>	<u>7,097</u>	<u>10,767</u>	<u>12,600</u>	<u>12,600</u>
<b>PROPERTY AND EQUIPMENT</b>				
101.141.57210	-	-	-	-
101.141.57220	26,855	7,225	30,000	40,600
101.141.57290	-	-	2,000	2,000
<b>TOTAL PROPERTY AND EQUIPMENT</b>	<u>26,855</u>	<u>7,225</u>	<u>32,000</u>	<u>42,600</u>
<b>GRAND TOTAL - LAW DEPARTMENT</b>	<u>\$ 747,486</u>	<u>\$ 845,082</u>	<u>\$ 990,800</u>	<u>\$ 1,082,000</u>



**POLICE**

	<u>2023 Actual Expenses</u>	<u>2024 Actual Expenses</u>	<u>2025 Appropriation</u>	<u>2026 Appropriation</u>
<b>TOTAL MATERIALS AND SUPPLIES</b>	<u>115,109</u>	<u>108,226</u>	<u>199,500</u>	<u>192,000</u>
<b>PROPERTY AND EQUIPMENT</b>				
101.221.57210 OFFICE FURNITURE AND EQUIPMENT	-	5,457	5,000	5,000
101.221.57220 COMPUTER EQUIPMENT/SOFTWARE	97,519	67,462	600,000	138,000
101.221.57230 COMMUNICATIONS EQUIPMENT	-	23,678	25,000	5,000
101.221.57240 VEHICLES	234,529	-	349,800	410,000
101.221.57290 OTHER EQUIPMENT/ASSETS	11,014	63,245	41,000	127,000
<b>TOTAL PROPERTY AND EQUIPMENT</b>	<u>343,062</u>	<u>159,842</u>	<u>1,020,800</u>	<u>685,000</u>
<b>GRAND TOTAL - POLICE DEPARTMENT</b>	<u>\$ 11,691,918</u>	<u>\$ 11,199,138</u>	<u>\$ 14,785,900</u>	<u>\$ 15,081,800</u>

**FIRE**

	<u>2023 Actual Expenses</u>	<u>2024 Actual Expenses</u>	<u>2025 Appropriation</u>	<u>2026 Appropriation</u>
<b>PERSONAL SERVICES - SALARIES &amp; WAGES</b>				
	<b>Includes salary and other benefits</b>			
101.231.51130	\$ 280,564	\$ 293,153	\$ 330,000	\$ 330,000
101.231.51210	4,653,266	4,973,695	5,665,000	5,751,000
101.231.51220	28,622	28,200	38,000	-
101.231.51230	591,086	603,533	500,000	500,000
101.231.51310	242,420	254,746	300,000	300,000
	<u>5,795,958</u>	<u>6,153,327</u>	<u>6,833,000</u>	<u>6,881,000</u>
<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>				
101.231.52110	1,327,729	1,200,052	1,393,000	1,670,000
101.231.52120	4,241	3,929	4,600	4,800
101.231.52130	74,151	-	100,000	100,000
101.231.52210	35,365	35,110	39,500	47,000
101.231.52220	1,266,217	1,364,109	1,435,000	1,551,500
101.231.52240	83,135	88,736	92,000	100,000
101.231.52310	66,950	82,275	75,000	93,500
	<u>2,857,788</u>	<u>2,774,211</u>	<u>3,139,100</u>	<u>3,566,800</u>
<b>PROFESSIONAL SERVICES</b>				
101.231.53190	720	-	2,000	2,000
	<u>720</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
<b>CONTRACTUAL SERVICES</b>				
<b>UTILITY AND SANITATION SERVICES</b>				
101.231.54110	41,916	46,368	65,000	65,000
101.231.54120	19,495	17,969	30,000	30,000
101.231.54130	38,817	39,185	48,000	48,000
<b>RENTALS AND LEASES</b>				
101.231.54290	-	-	-	500
<b>MAINTENANCE AND REPAIR SERVICES</b>				
101.231.54310	6,503	11,220	25,000	25,000
101.231.54390	64,484	73,915	75,000	80,000
<b>OTHER CONTRACTUAL SERVICES</b>				
101.231.54990	6,811	1,436	35,000	35,000
	<u>178,026</u>	<u>190,093</u>	<u>278,000</u>	<u>283,500</u>
<b>OTHER SERVICES AND EXPENSES</b>				
101.231.55210	3,098	2,659	8,000	8,000
101.231.55290	18,355	20,583	22,000	24,000
101.231.55310	12,145	8,338	25,000	30,000
101.231.55320	8,534	5,546	10,000	10,000
101.231.55330	11,694	11,066	17,000	17,000
101.231.55340	2,529	-	1,000	1,000
101.231.55430	614	301	1,000	1,000
101.231.55990	140	-	1,000	1,000
	<u>57,109</u>	<u>48,493</u>	<u>85,000</u>	<u>92,000</u>
<b>MATERIALS &amp; SUPPLIES</b>				
101.231.56110	1,073	856	1,400	-
101.231.56190	-	-	500	1,200
101.231.56210	152	123	500	500
101.231.56220	7,389	6,100	7,000	7,500
101.231.56290	2,662	2,685	4,000	4,000
101.231.56310	7,293	6,436	8,000	19,000
101.231.56610	17,590	20,180	25,000	26,000
101.231.56630	7,090	7,765	12,000	12,000
101.231.56660	62,487	48,906	60,000	45,000
101.231.56690	6,290	14,801	20,000	20,000
<b>EQUIPMENT &lt; \$1,000</b>				
101.231.56910	5,224	-	3,000	3,000
101.231.56920	1,253	1,486	15,000	3,000
101.231.56930	-	233	5,000	5,000
101.231.56990	7,201	6,687	20,000	10,000
	<u>125,704</u>	<u>116,258</u>	<u>181,400</u>	<u>156,200</u>
<b>PROPERTY AND EQUIPMENT</b>				
101.231.57220	28,021	25,021	35,000	35,000
10.231.57230	23,346	20,477	70,000	50,000
101.231.57240	26,963	308,143	40,000	-
101.231.57290	78,536	67,736	30,000	58,000
	<u>156,866</u>	<u>421,377</u>	<u>175,000</u>	<u>143,000</u>
<b>GRAND TOTAL - FIRE DEPARTMENT</b>	<u>\$ 9,172,171</u>	<u>\$ 9,703,759</u>	<u>\$ 10,693,500</u>	<u>\$ 11,124,500</u>

**PUBLIC WORKS DEPARTMENT**

		<b>2023 Actual Expenses</b>	<b>2024 Actual Expenses</b>	<b>2025 Appropriation</b>	<b>2026 Appropriation</b>
<b>PERSONAL SERVICES - SALARIES AND WAGES</b>					
101.341.51130	OTHER EXEMPT EMPLOYEES SALARIES	\$ 729,702	\$ 791,267	\$ 983,000	\$ 1,052,000
101.341.51210	FULL-TIME EMPLOYEES	3,246,480	3,559,467	3,675,000	3,775,000
101.341.51220	PART-TIME EMPLOYEES	190,941	273,809	260,000	315,000
101.341.51230	OVERTIME	342,301	353,871	390,000	440,000
101.341.51310	LEAVE SETTLEMENTS	70,279	48,750	100,000	125,000
	<b>TOTAL SALARIES AND WAGES</b>	<u>4,579,703</u>	<u>5,027,164</u>	<u>5,408,000</u>	<u>5,707,000</u>
<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>					
101.341.52110	HEALTH COVERAGE	1,204,580	1,112,763	1,342,000	1,482,000
101.341.52120	GROUP LIFE AND DISABILITY INSURANCE	24,031	22,713	29,000	31,000
101.341.52130	WORKERS COMPENSATION	58,403	-	80,000	80,000
101.341.52140	UNEMPLOYMENT COMPENSATION	-	-	10,000	10,000
101.341.52210	PERS	625,399	675,357	753,000	797,000
101.341.52240	MEDICARE	65,968	72,357	78,000	84,000
101.341.52310	UNIFORM/CLOTHING ALLOWANCE	66,262	64,237	70,000	70,000
	<b>TOTAL EMPLOYEE BENEFITS</b>	<u>2,044,643</u>	<u>1,947,427</u>	<u>2,362,000</u>	<u>2,554,000</u>
<b>PROFESSIONAL SERVICES</b>					
101.341.53130	ENGINEERING SERVICES	66,274	34,727	50,000	55,000
101.341.53190	OTHER PROFESSIONAL SERVICES	56,642	6,000	20,000	20,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<u>122,916</u>	<u>40,727</u>	<u>70,000</u>	<u>75,000</u>
<b>CONTRACTUAL SERVICES</b>					
<b>UTILITY &amp; SANITATION SERVICES</b>					
101.341.54110	ELECTRIC	227,382	245,522	295,000	300,000
101.341.54120	NATURAL GAS	136,175	68,872	125,000	125,000
101.341.54130	WATER / SEWER	34,462	37,809	55,000	55,000
101.341.54140	REFUSE DISPOSAL/HAULING	198,409	222,965	250,000	250,000
<b>RENTALS AND LEASES</b>					
101.341.54240	OTHER EQUIPMENT	1,212	500	8,000	4,000
101.341.54290	OTHER RENTALS & LEASES	1,625	2,730	2,500	2,500
<b>MAINTENANCE AND REPAIR SERVICES</b>					
101.341.54310	BUILDING MAINTENANCE & REPAIRS	310,776	416,608	350,000	350,000
101.341.54320	GROUPS MAINTENANCE & REPAIR	33,900	32,422	150,000	75,000
101.341.54360	OTHER STREETS/SIDEWALKS/SEWER REPA	110,646	117,058	150,000	155,000
101.341.54370	VEHICLE MAINTENANCE	105,005	100,572	160,000	160,000
101.341.54390	OTHER EQUIPMENT MAINT. & REPAIR	24,009	46,307	60,000	60,000
<b>OTHER CONTRACTUAL SERVICES</b>					
101.341.54990	OTHER CONTRACTUAL SERVICES	12,736	45,712	45,000	52,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<u>1,196,337</u>	<u>1,337,077</u>	<u>1,650,500</u>	<u>1,588,500</u>
<b>OTHER SERVICES AND EXPENSES</b>					
<b>COMMUNICATIONS</b>					
101.341.55210	TELEPHONE/FAX COMMUNICATIONS	3,717	5,873	7,500	8,000
101.341.55290	OTHER COMMUNICATION EXPENSE	965	975	1,200	1,300
<b>EMPLOYEE BUSINESS EXPENSES</b>					
101.341.55310	EDUCATION & TRAINING	16,827	10,757	30,000	20,000
101.341.55320	TRAVEL EXPENSES	1,311	1,704	5,000	5,000
101.341.55330	MEMBERSHIPS, DUES, LICENSES	15,938	23,817	25,000	25,000
101.341.55340	PROFESSIONAL/SOCIAL MEETINGS	60	105	200	200
101.341.55390	OTHER EMPLOYEE BUSINESS EXPENSES	197	-	-	-
<b>PRINTING</b>					
101.341.55430	BUSINESS PRINTING	1,967	4,496	3,000	3,000
101.341.55990	OTHER SERVICES AND EXPENSES	16,435	17,535	16,500	16,500
	<b>TOTAL OTHER SERVICES &amp; EXPENSES</b>	<u>57,417</u>	<u>65,262</u>	<u>88,400</u>	<u>79,000</u>
<b>MATERIALS AND SUPPLIES</b>					
101.341.56110	COFFEE, CREAM, SUGAR	862	501	1,000	1,000
101.341.56190	OTHER FOOD/GROCERY ITEMS	8,148	210	-	500
101.341.56210	POSTAGE	219	54	200	200
101.341.56220	PUBLICATIONS/SUBSCRIPTIONS	209	1,024	1,000	1,000
101.341.56290	OTHER OFFICE SUPPLIES	5,250	5,509	6,500	6,500
101.341.56310	BUILDING MATERIALS & SUPPLIES	63,034	81,758	90,000	90,000
101.341.56320	GROUPS MATERIALS & SUPPLIES	113,766	108,691	140,000	140,000
<b>VEHICLE &amp; EQUIP. MATERIALS &amp; SUPPLIES</b>					
101.341.56410	GASOLINE	350,187	304,618	500,000	450,000
101.341.56420	TIRES	57,279	60,528	60,000	64,000
101.341.56430	VEHICLE PARTS	294,441	245,198	300,000	290,000
101.341.56490	OTHER VEHICLE & EQUIP. SUPPLIES	230,174	332,904	225,000	245,000
<b>OTHER MATERIALS AND SUPPLIES</b>					
101.341.56510	SALT	316,690	299,331	500,000	500,000
101.341.56520	CONCRETE/ASPHALT	80,573	75,829	120,000	140,000

**PUBLIC WORKS DEPARTMENT**

		<u>2023 Actual</u> <u>Expenses</u>	<u>2024 Actual</u> <u>Expenses</u>	<u>2025</u> <u>Appropriation</u>	<u>2026</u> <u>Appropriation</u>
<b>101.341.56590</b>	OTHER STREETS/SIDEWALKS/SEWERS	79,729	96,149	85,000	85,000
101.341.56660	UNIFORMS / CLOTHING	26,602	31,501	34,000	35,000
101.341.56690	OTHER MATERIALS AND SUPPLIES	33,527	35,421	40,000	40,000
<b>EQUIPMENT &lt; \$1,000</b>					
101.341.56910	OFFICE EQUIPMENT < \$1,000	-	2,816	500	500
101.341.56920	COMPUTER EQUIPMENT < \$1,000	8,145	7,417	7,000	7,500
101.341.56990	OTHER EQUIPMENT/ASSETS < \$1,000	7,408	10,506	15,000	15,000
	<b>TOTAL MATERIALS AND SUPPLIES</b>	<u>1,676,243</u>	<u>1,699,965</u>	<u>2,125,200</u>	<u>2,111,200</u>
<b>PROPERTY AND EQUIPMENT</b>					
101.341.57210	OFFICE FURNITURE & EQUIPMENT	6,516	-	-	-
<b>101.341.57220</b>	COMPUTER HARDWARE/SOFTWARE	13,674	14,870	20,000	20,000
101.341.57230	COMMUNICATIONS EQUIPMENT	-	-	5,000	-
<b>101.341.57240</b>	VEHICLES	194,209	479,006	700,000	660,000
101.341.57290	OTHER CAPITAL ASSETS	378,511	140,285	50,000	20,000
	<b>TOTAL PROPERTY AND EQUIP.</b>	<u>592,910</u>	<u>634,161</u>	<u>775,000</u>	<u>700,000</u>
<b>GRAND TOTAL - SERVICE DEPARTMENT</b>		<u>\$ 10,270,169</u>	<u>\$ 10,751,783</u>	<u>\$ 12,479,100</u>	<u>\$ 12,814,700</u>

**Recreation Admin**

	2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
<b>PERSONAL SERVICES - SALARIES AND WAGES</b>				
<i>Includes salary and other benefits</i>				
101.511.51130	\$ 487,051	\$ 520,615	\$ 539,500	\$ 565,300
101.511.51210	162,469	175,207	188,600	251,900
101.511.51220	130,119	119,774	160,000	115,000
101.511.51230	508	157	5,000	2,500
101.511.51310	29,305	83,478	45,000	45,000
<b>TOTAL PERSONAL SERVICES</b>	<u>809,452</u>	<u>899,231</u>	<u>938,100</u>	<u>979,700</u>
<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>				
101.511.52110	184,807	173,665	205,500	269,000
101.511.52120	6,018	5,780	6,500	7,000
101.511.52130	30,423	-	26,000	26,000
101.511.52140	-	-	10,000	10,000
101.511.52210	107,975	112,707	133,000	138,000
101.511.52240	11,581	12,891	14,000	14,500
<b>TOTAL EMPLOYEE BENEFITS</b>	<u>340,804</u>	<u>305,043</u>	<u>395,000</u>	<u>464,500</u>
<b>PROFESSIONAL SERVICES</b>				
101.511.53140	16,853	21,988	25,000	35,000
101.511.53190	800	2,245	5,000	5,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<u>17,653</u>	<u>24,233</u>	<u>30,000</u>	<u>40,000</u>
<b>CONTRACTUAL SERVICES</b>				
<b>RENTALS AND LEASES</b>				
101.511.54290	25,735	23,322	26,000	26,000
<b>MAINTENANCE AND REPAIR SERVICES</b>				
101.511.54310	-	-	10,000	10,000
101.511.54330	710	-	-	-
101.511.54390	1,728	2,460	5,000	5,000
<b>CONTRACT SERVICES</b>				
101.511.54410	222,010	259,389	300,000	330,000
101.511.54420	2,909	1,812	100,000	50,000
101.511.54430	875	-	25,000	10,000
<b>OTHER CONTRACTUAL SERVICES</b>				
101.511.54990	16,055	54,878	30,000	35,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<u>270,022</u>	<u>341,861</u>	<u>496,000</u>	<u>466,000</u>
<b>OTHER SERVICES AND EXPENSES</b>				
101.511.55210	4,069	3,543	6,000	5,000
101.511.55310	2,390	2,064	5,500	3,700
101.511.55320	6,652	6,414	9,000	7,500
101.511.55330	2,630	2,320	2,600	2,600
101.511.55340	126	-	300	300
101.511.55420	13,841	13,778	20,000	18,000
101.511.55430	5,441	10,765	10,000	10,000
101.511.55590	1,793	4,397	20,000	7,500
101.511.55990	845	819	1,000	1,000
<b>TOTAL OTHER SERVICES &amp; EXPENSES</b>	<u>37,787</u>	<u>44,100</u>	<u>74,400</u>	<u>55,600</u>
<b>MATERIALS AND SUPPLIES</b>				
101.511.56110	383	680	1,000	1,000
101.511.56190	25,473	17,641	30,000	25,000
101.511.56210	5,633	3,044	8,000	8,000
101.511.56220	4,420	2,080	500	2,500
101.511.56290	4,243	5,347	5,000	5,000
101.511.56650	9,013	14,256	15,000	13,000
101.511.56660	3,572	1,031	2,500	2,500
101.511.56690	40,946	41,013	65,000	50,000
101.511.56910	324	-	1,000	1,000
101.511.56920	3,333	2,141	5,000	5,000
101.511.56990	-	850	2,000	2,000
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<u>97,340</u>	<u>88,083</u>	<u>135,000</u>	<u>115,000</u>
<b>PROPERTY AND EQUIPMENT</b>				
101.511.57220	7,674	10,343	10,000	10,000
101.511.57290	5,210	1,000	2,000	25,000
<b>TOTAL PROPERTY AND EQUIPMENT</b>	<u>12,884</u>	<u>11,343</u>	<u>12,000</u>	<u>35,000</u>
<b>GRAND TOTAL - RECREATION ADMIN.</b>	<u>\$ 1,585,942</u>	<u>\$ 1,713,894</u>	<u>\$ 2,080,500</u>	<u>\$ 2,155,800</u>

**RECREATION CAMP**

	<b>2023 Actual Expenses</b>	<b>2024 Actual Expenses</b>	<b>2025 Appropriation</b>	<b>2026 Appropriation</b>
<b>PERSONAL SERVICES - SALARIES AND WAGES</b>				
101.512.51220 PART-TIME/SEASONAL EMPLOYEES	\$ 354,450	\$ 368,356	\$ 387,000	\$ 490,000
<b>TOTAL PERSONAL SERVICES</b>	<u>354,450</u>	<u>368,356</u>	<u>387,000</u>	<u>490,000</u>
<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>				
101.512.52140 UNEMPLOYMENT	115	-	2,000	2,000
101.512.52210 PERS	49,539	51,570	54,600	68,600
101.512.52240 MEDICARE	5,140	5,341	5,700	7,200
<b>TOTAL EMPLOYEE BENEFITS</b>	<u>54,794</u>	<u>56,911</u>	<u>62,300</u>	<u>77,800</u>
<b>PROFESSIONAL SERVICES</b>				
101.512.53190 OTHER PROFESSIONAL SERVICES	8,100	14,630	25,000	28,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<u>8,100</u>	<u>14,630</u>	<u>25,000</u>	<u>28,000</u>
<b>CONTRACTUAL SERVICES</b>				
<b>RENTS &amp; LEASES</b>				
101.512.54290 OTHER RENTS AND LEASES	-	-	2,500	2,500
<b>RECREATION CONTRACT SERVICES</b>				
101.512.54410 INSTRUCTORS/SPEAKERS/ENTERTAIN.	15,652	17,595	25,000	29,000
101.512.54420 ADMISSIONS	68,188	66,485	90,000	100,000
101.512.54430 TRANSPORTATION	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<u>83,840</u>	<u>84,080</u>	<u>117,500</u>	<u>131,500</u>
<b>MATERIALS AND SUPPLIES</b>				
<b>FOOD/GROCERY ITEMS</b>				
101.512.56190 OTHER FOOD/GROCERY ITEMS	7,195	7,454	13,000	13,000
<b>OFFICE SUPPLIES</b>				
101.512.56210 POSTAGE	-	-	-	-
101.512.56290 OTHER OFFICE SUPPLIES	-	87	-	-
<b>OTHER MATERIALS &amp; SUPPLIES</b>				
101.512.56650 CAMP SHIRTS	7,703	6,846	15,000	15,000
101.512.56690 OTHER MATERIALS AND SUPPLIES	10,193	10,574	20,000	20,000
<b>EQUIPMENT &lt; \$1,000</b>				
101.512.56990 OTHER EQUIPMENT/ASSETS < \$1,000	3,130	-	-	1,000
<b>TOTAL MATERIALS AND SUPPLIES</b>	<u>28,221</u>	<u>24,961</u>	<u>48,000</u>	<u>49,000</u>
<b>GRAND TOTAL - RECREATION CAMPS</b>	<u>\$ 529,405</u>	<u>\$ 548,938</u>	<u>\$ 639,800</u>	<u>\$ 776,300</u>

**RECREATION POOLS & PARKS**

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriations	2026 Appropriations
<b>PERSONAL SERVICES - SALARIES AND WAGES</b>					
101.531.51220	PART-TIME/SEASONAL EMPLOYEES	\$ 364,973	\$ 360,789	\$ 380,000	\$ 380,000
	<b>TOTAL PERSONAL SERVICES</b>	<u>364,973</u>	<u>360,789</u>	<u>380,000</u>	<u>380,000</u>
<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>					
101.531.52210	PERS	51,068	50,510	53,200	53,200
101.531.52240	MEDICARE	5,292	5,232	5,500	5,600
	<b>TOTAL EMPLOYEE BENEFITS</b>	<u>56,360</u>	<u>55,742</u>	<u>58,700</u>	<u>58,800</u>
<b>PROFESSIONAL SERVICES</b>					
101.531.53190	OTHER PROFESSIONAL SERVICES	28,000	46,500	50,000	38,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<u>28,000</u>	<u>46,500</u>	<u>50,000</u>	<u>38,000</u>
<b>CONTRACTUAL SERVICES</b>					
<b>UTILITIES</b>					
101.531.54110	ELECTRIC	38,442	39,375	50,000	60,000
101.531.54120	NATURAL GAS	24,031	18,967	25,000	25,000
101.531.54130	WATER/SEWER	7,504	8,622	15,000	15,000
<b>101.531.54310</b>	BUILDING MAINTENANCE & REPAIR	2,685	-	3,500	3,500
<b>101.531.54320</b>	GROUNDS MAINTENANCE	6,570	-	8,500	158,500
101.531.54340	POOL MAINTENANCE AND REPAIR SER	53,285	81,321	90,000	90,000
101.531.54350	FIELD/PARKS MAINT & REPAIR	-	-	8,000	3,000
101.531.54390	OTHER EQUIPMENT MAINTENANCE	92	523	4,000	2,500
<b>RECREATION CONTRACT SERVICES</b>					
<b>101.531.54410</b>	INSTRUCTORS/SPEAKERS	-	1,484	8,000	5,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<u>132,609</u>	<u>150,292</u>	<u>212,000</u>	<u>362,500</u>
<b>OTHER SERVICES AND EXPENSES</b>					
<b>COMMUNICATIONS</b>					
101.531.55210	TELEPHONE/FAX COMMUNICATION	89	54	300	300
<b>EMPLOYEE BUSINESS EXPENSES</b>					
<b>101.531.55310</b>	EDUCATION & TRAINING	-	-	800	800
101.531.55330	MEMBERSHIPS, DUES, LICENSES	218	876	1,000	-
<b>PRINTING</b>					
<b>101.531.55430</b>	BUSINESS PRINTING	-	-	-	-
	<b>TOTAL OTHER SERVICES AND EXPENSES</b>	<u>307</u>	<u>930</u>	<u>2,100</u>	<u>1,100</u>
<b>MATERIALS AND SUPPLIES</b>					
101.531.56190	OTHER FOOD/GROCERY ITEMS	-	40,972	55,000	-
101.531.56210	POSTAGE	-	-	-	-
101.531.56220	PUBLICATIONS/SUBSCRIPTIONS	550	206	500	800
101.531.56290	OTHER OFFICE SUPPLIES	-	266	-	100
<b>101.531.56310</b>	BUILDING MATERIALS & SUPPLIES	-	602	1,500	1,500
<b>101.531.56320</b>	GROUNDS MATERIALS & SUPPLIES	1,231	2,034	2,500	2,500
<b>101.531.56640</b>	POOL MATERIALS AND SUPPLIES	52,036	51,828	70,000	70,000
<b>OTHER MATERIALS &amp; SUPPLIES</b>					
<b>101.531.56660</b>	UNIFORMS	7,598	11,129	15,000	20,000
<b>101.531.56690</b>	OTHER MATERIALS AND SUPPLIES	11,139	21,199	20,000	35,000
<b>EQUIPMENT &lt; \$1,000</b>					
<b>101.531.56990</b>	OTHER EQUIPMENT/ASSETS < \$1,000	1,479	2,251	4,500	4,500
	<b>TOTAL MATERIALS AND SUPPLIES</b>	<u>74,033</u>	<u>130,487</u>	<u>169,000</u>	<u>134,400</u>
<b>PROPERTY AND EQUIPMENT</b>					
101.531.57220	COMPUTER HARDWARE/SOFTWARE	7,497	1,620	5,000	5,000
101.531.57290	OTHER EQUIPMENT/ASSETS	101,613	90,780	80,000	5,000
	<b>TOTAL PROPERTY AND EQUIPMENT</b>	<u>109,110</u>	<u>92,400</u>	<u>85,000</u>	<u>10,000</u>
<b>GRAND TOTAL - REC. POOLS &amp; PARKS</b>		<u>\$ 765,392</u>	<u>\$ 837,140</u>	<u>\$ 956,800</u>	<u>\$ 984,800</u>

**BUILDING**

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
<b>PERSONAL SERVICES - SALARIES AND WAGES</b>					
	<i>Includes salary and other benefits</i>				
101.611.51120	BOARDS AND COMMISSIONS SALARIES	\$ 2,262	\$ 2,088	\$ 5,000	\$ 5,000
11.611.51130	OTHER EXEMPT EMPLOYEES	353,615	306,751	329,400	352,600
101.611.51210	FULL-TIME EMPLOYEES	500,715	466,540	479,300	494,300
101.611.51220	PART-TIME EMPLOYEES	15,303	-	-	-
101.611.51230	OVERTIME	2,355	-	5,000	4,000
101.611.51310	LEAVE SETTLEMENTS	62,814	9,323	25,000	25,000
	<b>TOTAL SALARIES AND WAGES</b>	<u>937,064</u>	<u>784,702</u>	<u>843,700</u>	<u>880,900</u>
<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>					
101.611.52110	HEALTH COVERAGE	101,974	97,910	143,500	173,000
101.611.52120	GROUP LIFE & DISABILITY INSURANCE	7,903	6,241	8,000	8,000
101.611.52130	WORKERS COMPENSATION	11,614	-	18,000	18,000
101.611.52140	UNEMPLOYMENT COMPENSATION	-	-	5,000	10,000
101.611.52210	PERS	119,713	102,634	117,000	122,000
101.611.52240	MEDICARE	13,565	11,390	12,100	12,700
101.611.52310	UNIFORM/CLOTHING ALLOWANCE	1,000	5,000	5,000	4,000
	<b>TOTAL EMPLOYEE BENEFITS</b>	<u>255,769</u>	<u>223,175</u>	<u>308,600</u>	<u>347,700</u>
<b>PROFESSIONAL SERVICES</b>					
101.611.53120	ARCHITECTURAL SERVICES	46,164	65,751	80,000	80,000
101.611.53130	ENGINEERING SERVICES	48,039	39,192	80,000	80,000
101.611.53140	ACCOUNTING/FINANCIAL SERVICES	-	2,114	-	20,000
101.611.53190	OTHER PROFESSIONAL SERVICES	45	-	10,000	5,000
101.611.53210	COMPUTER CONSULTING SERVICES	-	-	- 10	-
	<b>TOTAL PROFESSIONAL SERVICES</b>	<u>94,248</u>	<u>107,057</u>	<u>170,000 10</u>	<u>185,000</u>
<b>CONTRACTUAL SERVICES</b>					
<b>MAINTENANCE AND REPAIR SERVICES</b>					
101.611.54310	BUILDING MAINTENANCE & REPAIR	-	-	4,000 10	4,000
101.611.54390	OTHER EQUIPMENT MAINT. & REPAIR	1,185	1,492	5,000 10	5,000
<b>OTHER CONTRACT SERVICES</b>					
101.611.54990	OTHER CONTRACTUAL SERVICES	10,515	8,277	16,000	16,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<u>11,700</u>	<u>9,769</u>	<u>25,000 10</u>	<u>25,000</u>
<b>OTHER SERVICES AND EXPENSES</b>					
101.611.55210	TELEPHONE/FAX COMMUNICATIONS	4,512	4,255	8,000	7,000
101.611.55310	EDUCATION & TRAINING	2,972	8,196	9,000	9,000
101.611.55320	TRAVEL EXPENSES	405	684	2,000	2,000
101.611.55330	MEMBERSHIPS, DUES, LICENSES	1,955	1,020	2,000	2,000
101.611.55430	BUSINESS PRINTING	758	1,203	4,000	4,000
	<b>TOTAL OTHER SERV. &amp; EXPENSES</b>	<u>10,602</u>	<u>15,358</u>	<u>25,000</u>	<u>24,000</u>
<b>MATERIALS AND SUPPLIES</b>					
<b>FOOD/GROCERY ITEMS</b>					
101.611.56110	COFFEE, CREAM, SUGAR	1,058	937	1,000	1,200
101.611.56210	POSTAGE	2,297	1,504	3,400	3,400
101.611.56220	PUBLICATIONS/SUBSCRIPTIONS	581	749	2,000	2,000
101.611.56290	OTHER OFFICE SUPPLIES	2,924	3,021	4,500	4,000
101.611.56660	UNIFORMS	2,336	913	2,000	2,000
101.611.56690	OTHER MATERIALS AND SUPPLIES	149	-	1,000	1,000
101.611.56910	OFFICE EQUIPMENT < \$1,000	-	615	500	500
101.611.56920	COMPUTER EQUIPMENT < \$1,000	5,519	4,273	2,000	2,000
	<b>TOTAL MATERIALS AND SUPPLIES</b>	<u>14,864</u>	<u>12,012</u>	<u>16,400</u>	<u>16,100</u>
<b>PROPERTY AND EQUIPMENT</b>					
101.611.57210	OFFICE FURNITURE & EQUIPMENT	-	-	5,000	2,000
101.611.57220	COMPUTER HARDWARE/SOFTWARE	11,622	52,880	26,000	42,000
101.611.57240	VEHICLES	-	-	-	-
101.611.57290	OTHER EQUIPMENT/ASSETS	-	-	1,000	1,000
	<b>TOTAL PROPERTY AND EQUIPMENT</b>	<u>11,622</u>	<u>52,880</u>	<u>32,000</u>	<u>45,000</u>
<b>NON-GOVERNMENT CHARGES</b>					
101.611.59910	COMMERCIAL PERMIT TAX	305	712	2,000	2,000
	<b>TOTAL NON-GOVERNMENT CHARGES</b>	<u>305</u>	<u>712</u>	<u>2,000</u>	<u>2,000</u>
	<b>GRAND TOTAL - BUILDING DEPARTMENT</b>	<u>\$ 1,336,174</u>	<u>\$ 1,205,665</u>	<u>\$ 1,422,700</u>	<u>\$ 1,525,700</u>

**CITY OF BEACHWOOD  
FINANCE DEPARTMENT  
INTER-OFFICE COMMUNICATION**

---

**TO:** Mayor Justin Berns, Finance Chair Jillian DeLong  
**FROM:** Larry Heiser, Finance Director  
**DATE:** October 22, 2025  
**SUBJECT:** Property taxes

I have included all property taxes collected by the City of Beachwood going back to 2018. Within the General Fund, the “normal” percentage of property taxes relative to total revenues is in the 6 to 7 percent range.

Property taxes within the General Fund pay a portion of all expenses, we do not segregate property taxes for a specific purpose within the General Fund. Property tax revenue therefore is used to pay wages, benefits and supplies.

Property taxes are important relative to the amount of revenues that exceed expenditures in the General Fund because it is those excess revenues that the City can transfer from the General Fund to the Capital Projects fund for the large City expenditures, for example the yearly road program.

Looking forward, I will still allocate property taxes to both the Police pension Fund and Debt Service Fund to pay for those specific expenses.

Below are a few legislative bills that would change property taxes, I spoke at an OML session 2 weeks ago regarding.

**House Bill 335/186**

- 1) A revised property tax bill that would limit Inside millage increases to 3%. the obligation of which falls on the County Budget Commission

**House Bill 420**

1. To disallow and, by 2030, eliminate property taxes levied for a continuing period. This change is on page 54 of the text changes – can still go back to the voters but continual levies would be out. Language related to continuing levies is removed. For those of you with continuing levies for roads or police understand that those levies do not create excess funds for your entity

**House Bill 421**

1. To allow electors to reduce unvoted property taxes (inside millage) by initiative. Put on the election ballot. The 10-mill limit was put into place in 1934. In the past 15 years the fight over the inside mills has been reduced, although as I have said to all the mayors and managers I have worked with, if you give up any inside millage, we will never get it back. In this bill if a village loses 2 inside mills, the local school district or library cannot

pick up those inside mills. This bill does allow entities that have their inside millage reduced to go back on the ballot to the voters to have the inside millage – although the group that was able to get voters to reduce the inside millage the opportunity to provide a written argument that would also show up on the ballot.

There is a push to eliminate property taxes with a state ballot initiative, which the State Legislature is now trying other legislation to try and quell that effort. There is a new legislative initiative to put a 20 Mill statewide issue on the ballot which would also raise the sales tax as well. This arena is changing constantly as the legislature is looking for various property tax relief measures, however for Townships most Police and Fire Departments are funded by property taxes. So, when the legislature tout's savings for taxpayers, these are mostly losses for public schools.

At some point I believe that tax incentives tied to property taxes could become the subject of legislative change.

Schools and Libraries' percentage of revenues that come from property taxes are much higher. In Northern Ohio there are very few School District Income taxes but in Central Ohio most solid school districts started to collect income taxes over a decade ago. Having worked in 4 different cities, it is important to have solid schools in connection with a city as demand for housing is more directly related to the school district than the city services.

Please call or email if you have any questions.

## Finance:

First Budget meeting occurred last week: Councilperson Stern requested how the budget reflects sustainability, flexibility, and vulnerability. For sustainability there are a few metrics Total assets to Total liabilities and net to debt revenue our fixed assets net of depreciation increased by close to \$10 million. from \$87.7 million to \$97.6 million. This was mostly due to the flexibility that allowed the City to purchase the Temple property. The percentage of debt service balance to revenues has steadily decreased from 20.36% in 2018 to 13.78% for 2025. We had large declines in debt service balances when the city exercised the option to pay down two debt issuances early in 2020 and 2021. For vulnerability, the City receives less than 3% from outside sources (State of Ohio). The main vulnerability in my opinion is more directly related to the overall economy in the Country and Ohio.

**Property Taxes**

	<u>Total</u>	<u>Police Pension Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>	Percent of General Fund
<b>2025</b>	402,456.45	804,924.75	402,456.41	1,609,837.61	0.81%
<b>2024</b>	168,862.13	759,859.04	422,158.62	1,350,879.79	0.37%
<b>2023</b>	3,077,987.43	249,573.38		3,327,560.81	6.08%
<b>2022</b>	2,944,580.78	238,769.88		3,183,350.66	7.37%
<b>2021</b>	2,831,432.79	229,575.12		3,061,007.91	6.34%
<b>2020</b>	2,801,820.19	227,154.85		3,028,975.04	6.74%
<b>2019</b>	2,792,450.11	224,882.02		3,017,332.13	6.09%
<b>2018</b>	2,550,042.74	206,774.67		2,756,817.41	5.91%



## Beachwood City School District

	Forecasted <u>2025-26</u>	Actual <u>2024-25</u>	Actual <u>2023-24</u>	Actual <u>2022-23</u>	Actual <u>2021-22</u>	Actual <u>2020-21</u>
Property Taxes	\$34,529,947	\$34,270,342	\$31,470,811	\$31,827,167	\$30,918,715	\$30,123,645
State Aid - Homestead & Rollback	1,865,923	1,815,149	1,767,918	1,762,037	1,752,152	1,738,425
<b>TOTAL PROPERTY TAXES</b>	<b>\$36,395,870</b>	<b>\$36,085,491</b>	<b>\$33,238,729</b>	<b>\$33,589,204</b>	<b>\$32,670,867</b>	<b>\$31,862,070</b>
Year-over-Year Change	0.90%	8.60%	-1.00%	2.80%	2.50%	

**NOTE:** Fiscal Year 2024-25 reflects the county reappraisal and Menorah Park change in ownership.

- On average, 88% of the School's annual revenue is received by property taxes and homestead and rollback reimbursements
- Almost all school services and related educational programs are funded, at some level, from property taxes
- As noted above, the School's main revenue source, by far, is property taxes from the community
  - Cities, Counties and the State all have other taxing sources available (income taxes, sales taxes, motel/admission taxes, as well as, property taxes)
- Any property tax reform without a viable funding alternative will drastically impair school programs and operations