

Finance Committee

Agenda

October 24, 2024

Half-Hour before Caucus

Council Caucus Room

1) 2025 Operating Budget

- Wages and related benefits + 3%
- Health insurance +20%
- Created Senior Center section (money moved from Fire Dept section of the budget)

2) Questions, comments

Macedonia

2025 Proposed Budget

Account	Description	2024	Change	2025	Personal Service	Other	Transfers & Advances	Total
		Ending Budget		Beginning Budget				
101	GENERAL							
City Council								
101-101-5115	WAGES - PART TIME	88,600	2,700	91,300				
101-101-5212	PENSION	14,800	400	15,200				
101-101-5220	HOSPITALIZATION	1,300	300	1,600	108,100			
101-101-5510	TRAVEL	500		500				
101-101-5570	TRAINING	2,500		2,500				
101-101-5580	PROFESSIONAL DUES	300		300				
101-101-5610	OFFICE SUPPLIES	800		800				
101-101-5620	SUPPLIES/MATERIALS - CITY COUNCIL	400		400				
101-101-5666	CODE UPDATES	4,000		4,000				
101-101-5668	CHARTER REVIEW	-		-		8,500		
	City Council Totals:	113,200		116,600				116,600
Admin Support								
101-110-5214	MEDICARE	182,900	5,500	188,400				
101-110-5218	DENTAL	81,300		81,300				
101-110-5219	VISION	22,300		22,300				
101-110-5225	LIFE INSURANCE	24,500		24,500				
101-110-5230	WORKERS COMP	200,000		200,000				
101-110-5235	UNEMPLOYMENT	1,000		1,000				
101-110-5310	PROFESSIONAL FEES	59,300		59,300				
101-110-5342	PROPERTY TAXES	8,400		8,400				
101-110-5410	CONTRACTED SERVICES	123,600		123,600				
101-110-5440	VEHICLE REPAIRS	300		300				
101-110-5445	REPAIRS & MAINT	500		500				
101-110-5500	POSTAGE	10,200		10,200				
101-110-5510	TRAVEL	100		100				
101-110-5530	INSURANCE	280,700	(100,000)	180,700				
101-110-5545	SAFETY/HEALTH INITIATIVES	27,700		27,700				
101-110-5570	TRAINING	7,000		7,000				
101-110-5580	PROFESSIONAL FEES	1,200		1,200				
101-110-5600	SR CITIZEN PROGRAMS	13,000		13,000				
101-110-5605	SR REFUSE PROGRAM	17,800		17,800				
101-110-5610	OFFICE SUPPLIES	2,500		2,500				
101-110-5620	SUPPLIES/MATERIALS	15,700		15,700				
101-110-5650	FUEL	197,300		197,300				
101-110-5651	ANNEX PYMT NFLD	2,500		2,500				
101-110-5652	PUBLIC RELATIONS	20,700		20,700				
101-110-5760	CEMETARY SERVICES	71,800		71,800				
101-110-5770	COUNTY HEALTH	155,200		155,200		1,433,000		1,433,000
	Admin Support Totals:	1,527,500		1,433,000				
Mayor Office								
101-120-5110	WAGES - FULL TIME	369,200	11,100	380,300				
101-120-5115	WAGES - PART TIME	71,800	2,200	74,000				
101-120-5120	OVERTIME	8,400	300	8,700				
101-120-5212	PENSION	68,600	2,100	70,700				
101-120-5220	HOSPITALIZATION	123,800	24,800	148,600	682,300			
101-120-5410	CONTRACTED SERVICES	8,400		8,400				

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Account	Description	2024	Change	2025	Personal Service	Other	Transfers & Advances	Total
		Ending Budget		Beginning Budget				
101-120-5440	VEHICLE REPAIRS	1,700		1,700				
101-120-5445	REPAIRS & MAINT	400		400				
101-120-5510	TRAVEL	500		500				
101-120-5520	ADVERTISING	800		800				
101-120-5570	TRAINING	6,400		6,400				
101-120-5580	PROFESSIONAL DUES	3,700		3,700				
101-120-5610	OFFICE SUPPLIES	3,500		3,500				
101-120-5620	SUPPLIES/MATERIALS	6,000		6,000				
101-120-5640	SMALL TOOLS/EQUIP	2,000		2,000				
101-120-5680	MISCELLANEOUS	500		500		33,900		716,200
Mayor Office Totals:		675,700		716,200				
IT								
101-125-5110	WAGES - FULL TIME	112,300	3,400	115,700				
101-125-5212	PENSION	14,300	400	14,700				
101-125-5220	HOSPITALIZATION	30,200	6,000	36,200	166,600			
101-125-5410	CONTRACTED SERVICES	21,200		21,200				
101-125-5480	COMMUNICATIONS	62,200		62,200				
101-125-5570	TRAINING	1,500		1,500				
101-125-5575	COMPUTER MAINT	121,700		121,700				
101-125-5580	PROFESSIONAL DUES	1,000		1,000				
101-125-5640	SMALL TOOLS/EQUIP	-		-		207,600		374,200
IT Totals:		364,400		374,200				
Finance Dept								
101-130-5110	WAGES - FULL TIME	287,800	8,600	296,400				
101-130-5115	WAGES - PART TIME	52,900	1,600	54,500				
101-130-5120	OVERTIME	9,500	300	9,800				
101-130-5212	PENSION	38,200	1,100	39,300				
101-130-5220	HOSPITALIZATION	79,000	15,800	94,800	494,800			
101-130-5360	RITA RETAINER	103,300		103,300				
101-130-5361	ELECTION EXPENSE	14,800		14,800				
101-130-5362	OCCUPANCY & JOB CREDIT	25,700		25,700				
101-130-5363	COUNTY TREASURER	31,700		31,700				
101-130-5365	DELINQUENT LAND LISTING	100		100				
101-130-5367	AUDIT FEES	44,500		44,500				
101-130-5371	REAL ESTATE TAXES	5,000		5,000				
101-130-5410	CONTRACTED SERVICES	8,900		8,900				
101-130-5570	TRAINING	8,100		8,100				
101-130-5610	OFFICE SUPPLIES	5,500		5,500				
101-130-5620	SUPPLIES/MATERIALS	3,000		3,000		250,600		745,400
Finance Dept Totals:		718,000		745,400				
Mayor's Court								
101-140-5110	WAGES - FULL TIME	147,200	4,400	151,600				
101-140-5115	WAGES - PART TIME	7,000	200	7,200				
101-140-5118	RETAINER	113,300	3,400	116,700				
101-140-5120	OVERTIME - MAYOR'S COURT	10,300	300	10,600				
101-140-5212	PENSION	30,000	900	30,900				
101-140-5220	HOSPITALIZATION	52,000	10,400	62,400	379,400			
101-140-5340	LEGAL FEES	35,000		35,000				

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Account	Description	2024		2025		Personal Service	Other	Transfers & Advances	Total
		Ending Budget	Change	Beginning Budget					
101-140-5410	CONTRACTED SERVICES	15,900		15,900					
101-140-5510	TRAVEL	1,100		1,100					
101-140-5570	TRAINING	1,300		1,300					
101-140-5580	PROFESSIONAL DUES	300		300					
101-140-5610	OFFICE SUPPLIES	3,500		3,500					
101-140-5620	SUPPLIES/MATERIALS	300		300					
101-140-5660	RESTITUTION	5,500		5,500					
101-140-5662	DRUG LAW ENF FUNDS	800		800					
101-140-5663	AKRON LAW FEES	300		300					
101-140-5664	LAW ENFORCEMENT DUI FEES	1,000		1,000					
101-140-5665	REFUNDS	300		300					
101-140-5666	STATE COURT FEES	58,000		58,000					
101-140-5685	STOW COURT OMV	5,200		5,200			128,500		507,900
	Mayor's Court Totals:	488,300		507,900					
Legal Dept									
101-150-5118	RETAINER	53,100	1,600	54,700					
101-150-5212	PENSION	7,900	200	8,100		62,800			
101-150-5340	LEGAL FEES	121,200		121,200					
101-150-5345	LITIGATION	10,000		10,000			131,200		194,000
	Legal Dept Totals:	192,200		194,000					
Civil Service									
101-160-5340	LEGAL ADS	2,500		2,500					
101-160-5610	OFFICE SUPPLIES	25,100		25,100			27,600		27,600
	Civil Service Totals:	27,600		27,600					
City Center									
101-170-5110	WAGES - FULL TIME	25,000	15,000	40,000					
101-170-5212	PENSION	-	6,000	6,000					
101-170-5220	HOSPITALIZATION	5,000	7,500	12,500		58,500			
101-170-5360	COMMUNITY ROOM	1,800		1,800					
101-170-5410	CONTRACTED SERVICES	132,000		132,000					
101-170-5445	REPAIRS/MAINT	2,000		2,000					
101-170-5465	ELECTRIC	75,800		75,800					
101-170-5470	NATURAL GAS	12,500		12,500					
101-170-5475	WATER & SEWER	15,200		15,200					
101-170-5500	BLDG & EQUIP MAINT	58,200		58,200					
101-170-5600	MEDICAL SUPPLIES	1,000		1,000					
101-170-5610	OFFICE SUPPLIES	1,900		1,900					
101-170-5611	UNIFORMS	1,800		1,800					
101-170-5620	SUPPLIES/MATERIALS	38,500		38,500					
101-170-5625	HOLIDAY FUND	2,100		2,100					
101-170-5640	SMALL TOOLS/EQUIP	1,900		1,900					
101-170-5695	RENTAL PROGRAM	2,000		2,000			346,700		405,200
	City Center Service Totals:	376,700		405,200					
Senior Center									
101-175-5410	CONTRACTED SERVICES	-	5,000	5,000					
101-175-5620	SUPPLIES/MATERIALS	-	5,000	5,000					
101-175-5700	SENIOR PROGRAM	-	242,800	242,800					
101-175-5701	BUS TRIPS - SENIORS	-	18,500	18,500			271,300		271,300

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Account	Description	2024	Change	2025	Personal Service	Other	Transfers & Advances	Total
		Ending Budget		Beginning Budget				
Senior Center Totals:		-		271,300				
Engineering Dept								
101-180-5110	WAGES - FULL TIME	336,200	10,100	346,300				
101-180-5118	RETAINER	39,200	1,200	40,400				
101-180-5120	OVERTIME	2,700	100	2,800				
101-180-5212	PENSION	44,400	1,300	45,700				
101-180-5220	HOSPITALIZATION	108,400	21,700	130,100	565,300			
101-180-5310	PROFESSIONAL FEES	4,000		4,000				
101-180-5340	LEGAL ADVERTISING	12,900		12,900				
101-180-5410	CONTRACTED SERVICES	16,200		16,200				
101-180-5420	GRASS CUTTING COSTS	3,300		3,300				
101-180-5440	VEHICLE REPAIRS/MAINT	4,000		4,000				
101-180-5500	BLDG & EQUIP MAINT	500		500				
101-180-5510	TRAVEL	100		100				
101-180-5570	TRAINING	900		900				
101-180-5580	PROFESSIONAL DUES	200		200				
101-180-5600	ARCHITECTURAL	4,100		4,100				
101-180-5605	ENGINEERING	2,500		2,500				
101-180-5610	OFFICE SUPPLIES	5,500		5,500				
101-180-5620	SUPPLIES/MATERIALS	4,000		4,000				
101-180-5640	SMALL TOOLS	1,000		1,000				
101-180-5680	REFUNDS	500		500		59,700		625,000
Engineering Dept Totals:		590,600		625,000				
Service Dept								
101-201-5110	WAGES - FULL TIME	320,300	9,600	329,900				
101-201-5120	OVERTIME	36,200	1,100	37,300				
101-201-5140	UNIFORM ALLOWANCE	52,200	1,600	53,800				
101-201-5212	PENSION	77,300	2,300	79,600				
101-201-5220	HOSPITALIZATION	103,000	20,600	123,600	624,200			
101-201-5410	CONTRACTED SERVICES	1,900		1,900				
101-201-5445	REPAIRS & MAINT	800		800				
101-201-5500	BLDG & EQUIP MAINT	100		100				
101-201-5570	TRAINING	8,400		8,400				
101-201-5580	PROFESSIONAL DUES	1,200		1,200				
101-201-5609	ANIMAL CONTROL	10,000		10,000				
101-201-5610	OFFICE SUPPLIES	1,100		1,100				
101-201-5620	SUPPLIES/MATERIALS	800		800				
101-201-5640	SMALL TOOLS/EQUIP	2,200		2,200				
101-201-5652	PUBLIC RELATIONS	500		500				
101-201-5710	RECYCLE CHARGES	45,500		45,500				
101-201-5775	LITTER GRANT	1,000		1,000				
101-201-5865	ELECTRIC/STREET LIGHTS	106,500		106,500				
101-201-5875	BLDG & EQUIP/STREET LIGHTS	30,600		30,600		210,600		834,800
Service Dept Totals:		799,600		834,800				
Police Dept								
101-210-5110	WAGES - FULL TIME	2,115,500	63,500	2,179,000				
101-210-5115	WAGES - PART TIME	28,500	900	29,400				
101-210-5120	OVERTIME	189,300	5,700	195,000				

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Account	Description	2024	Change	2025	Personal Service	Other	Transfers & Advances	Total
		Ending Budget		Beginning Budget				
101-210-5212	PENSION	245,900	7,400	253,300				
101-210-5220	HOSPITALIZATION	736,800	147,400	884,200	3,540,900			
101-210-5240	UNIFORMS	33,000		33,000				
101-210-5350	CIVIL SERVICE	14,300		14,300				
101-210-5410	CONTRACTED SERVICES	40,500		40,500				
101-210-5440	VEHICLE REPAIRS	24,100		24,100				
101-210-5450	EQUIPMENT MAINT	6,000		6,000				
101-210-5485	LEASED COMMUNICATIONS	2,500		2,500				
101-210-5500	BLDG EQUIP & MAINT	12,000		12,000				
101-210-5510	TRAVEL	400		400				
101-210-5570	TRAINING	18,500		18,500				
101-210-5575	COMPUTER MAINT	4,000		4,000				
101-210-5580	PROFESSIONAL DUES	2,800		2,800				
101-210-5600	PRISONERS MEALS	34,400		34,400				
101-210-5605	JAIL MAINTENANCE	7,000		7,000				
101-210-5610	OFFICE SUPPLIES	5,000		5,000				
101-210-5620	SUPPLIES/MATERIALS	7,000		7,000				
101-210-5640	SMALL TOOLS/EQUIP	11,500		11,500				
101-210-5650	FUEL	500		500				
101-210-5660	EMERGENCY MGMT	2,500		2,500				
101-210-5685	Shop With A Cop	4,700		4,700				
101-210-5850	POLICE VESTS	7,400		7,400		238,100		3,779,000
Police Dept Totals:		3,554,100		3,779,000				
Fire Dept								
101-222-5110	WAGES - FULL TIME	2,233,800	67,000	2,300,800				
101-222-5115	WAGES - PART TIME	468,200	14,000	482,200				
101-222-5120	OVERTIME	398,600	12,000	410,600				
101-222-5212	PENSION	669,400	20,100	689,500				
101-222-5220	HOSPITALIZATION	577,900	115,600	693,500	4,576,600			
101-222-5240	UNIFORMS	78,000		78,000				
101-222-5341	EMS BILLING FEES	93,500		93,500				
101-222-5342	EMS FEE - SAGAMORE HILLS	29,500		29,500				
101-222-5343	EMS FEE - NORTH CTR	16,000		16,000				
101-222-5344	EMS Distribution - SAG	367,000		367,000				
101-222-5345	EMS Distribution - NFC	290,000		290,000				
101-222-5350	CIVIL SERVICE	5,000		5,000				
101-222-5410	CONTRACTED SERVICES	41,500	(5,000)	36,500				
101-222-5440	VEHICLE REPAIRS/MAINT	60,700		60,700				
101-222-5445	REPAIRS & MAINT	9,000		9,000				
101-222-5500	BLDG & EQUIP MAINT	15,700		15,700				
101-222-5510	TRAVEL	9,500		9,500				
101-222-5570	TRAINING	11,100		11,100				
101-222-5580	PROFESSIONAL DUES	5,000		5,000				
101-222-5600	MEDICAL SUPPLIES	11,300		11,300				
101-222-5610	OFFICE SUPPLIES	1,300		1,300				
101-222-5620	SUPPLIES/MATERIALS	19,000	(5,000)	14,000				
101-222-5640	SMALL TOOLS	7,900		7,900				
101-222-5655	SENIOR PROGRAM	2,400		2,400				

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Account	Description	2024	Change	2025	Personal Service	Other	Transfers & Advances	Total
		Ending Budget		Beginning Budget				
101-222-5680	MISCELLANEOUS	300		300				
101-222-5685	STATE GRANTS	1,000		1,000				
101-222-5687	NAT'L FIRE COUNCIL	100		100				
101-222-5700	SENIOR PROGRAM	242,800	(242,800)	-				
101-222-5701	BUS TRIPS - SENIORS	18,500	(18,500)	-		1,064,800		5,641,400
	Fire Dept Totals:	<u>5,684,000</u>		<u>5,641,400</u>				
Dispatch Dept								
101-310-5110	WAGES - FULL TIME	463,800	13,900	477,700				
101-310-5115	WAGES - PART TIME	42,500	1,300	43,800				
101-310-5120	OVERTIME	82,700	2,500	85,200				
101-310-5212	PENSION	76,100	2,300	78,400				
101-310-5220	HOSPITALIZATION	112,300	22,500	134,800	819,900			
101-310-5240	UNIFORMS	6,700		6,700				
101-310-5350	CIVIL SERVICE TEST	4,300		4,300				
101-310-5410	CONTRACTED SERVICES	73,000		73,000				
101-310-5480	COMMUNICATIONS	200		200				
101-310-5500	BLDG & EQUIP MAINT	800		800				
101-310-5510	TRAVEL	100		100				
101-310-5570	TRAINING	4,500		4,500				
101-310-5580	PROFESSIONAL DUES	100		100				
101-310-5600	INCIDENTALS	100		100				
101-310-5610	OFFICE SUPPLIES	1,500		1,500				
101-310-5620	SUPPLIES/MATERIALS	4,000		4,000				
101-310-5640	SMALL TOOLS/EQUIP	500		500		95,800		915,700
	Dispatch Dept Totals:	<u>873,200</u>		<u>915,700</u>				
Transfers								
101-321-5350	TRANSFER TO 102	100,000		100,000				
101-321-5351	TRANSFER TO 104	100,000		100,000				
101-321-5355	TRANSFER TO 106	125,000	25,000	150,000				
101-321-5361	TRANSFER TO 201	1,325,000	275,000	1,600,000				
101-321-5362	TRANSFER TO 301	275,000	(25,000)	250,000				
101-321-5363	TRANSFER TO 304	455,000	86,600	541,600				
101-321-5364	TRANSFER TO 302	115,000	(65,000)	50,000				
101-321-5365	TRANSFER TO 401	800,000	(510,000)	290,000				
101-321-5366	TRANSFER TO 405	610,000	(110,000)	500,000				
101-321-5367	TRANSFER TO 423	350,000	70,000	420,000				
101-321-5368	TRANSFER TO 280	150,000	(150,000)	-				
101-321-5370	TRANSFER TO 204	100,000	(100,000)	-				
101-321-5371	TRANSFER TO 205	1,100,000	(450,000)	650,000				
101-321-5372	TRANSFER TO 427	30,000	95,000	125,000				
101-321-5373	ADVANCE TO 302	-		-				
101-321-5375	ADVANCE TO 260	-		-				
101-321-5377	ADVANCE TO 401	-		-				
101-321-5378	ADVANCE TO 471	-		-			4,776,600	4,776,600
	Transfers Totals:	<u>5,635,000</u>	(256,200)	<u>4,776,600</u>				
101 Total:		<u>21,620,100</u>		<u>21,363,900</u>	<u>12,079,400</u>	<u>4,507,900</u>	<u>4,776,600</u>	
		<u>15,985,100</u>		<u>16,587,300</u>		<u>16,587,300</u>		
						<u>21,363,900</u>		