

City of Berea
Appropriation Data
For the year ended December 31, 2025

2025 Revised Appropriation-App#5-Final

	2025 Revision #3			2025 Revised Appropriation-App#5-Final
		Personal Service	Other	Revision #4
<u>GENERAL FUND #100</u>				
General Government				
Council	210,524.00	193,024.00	17,500.00	210,524.00
Mayor	243,075.16	236,575.16	6,500.00	243,075.16
Finance	368,752.00	360,152.00	8,600.00	368,752.00
Law	362,907.00	334,657.00	28,250.00	362,907.00
Civil Service	10,000.00	0.00	10,000.00	10,000.00
Public Safety	46,290.00	42,790.00	3,500.00	46,290.00
Total Gen'l Government	<u>1,241,548.16</u>	<u>1,167,198.16</u>	<u>74,350.00</u>	<u>1,241,548.16</u>
Public Service Departments				
Total Public Service Dept.	<u>4,469,804.00</u>	<u>1,685,713.00</u>	<u>2,784,091.00</u>	<u>4,469,804.00</u>
Public Safety Department				
Total Public Safety Dept.	<u>8,047,299.36</u>	<u>7,138,279.36</u>	<u>1,059,020.00</u>	<u>8,197,299.36</u>
General Fund #100 Public Safety Department increased (\$150,000) due to overtime in the Police and Fire Department.				
Other				
Planning	15,500.00	0.00	15,500.00	15,500.00
Administrative	6,906,639.59	276,718.03	6,629,921.56	6,906,639.59
Total Other	<u>6,922,139.59</u>	<u>276,718.03</u>	<u>6,645,421.56</u>	<u>6,922,139.59</u>
Advances				
Court Operations	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Transfers				
General-designated	100,000.00	0.00	100,000.00	100,000.00
SCM&R	225,000.00	0.00	250,000.00	250,000.00
Fire Pension	150,000.00	0.00	125,000.00	125,000.00
Police Pension	150,000.00	0.00	150,000.00	150,000.00
Court	0.00	0.00	0.00	0.00
Gen'l Cap	150,000.00	0.00	150,000.00	150,000.00
Neighborhood Impr	100,000.00	0.00	100,000.00	100,000.00
	<u>875,000.00</u>	<u>0.00</u>	<u>875,000.00</u>	<u>875,000.00</u>
Grand Total - General Fund	<u>21,555,791.11</u>	<u>10,267,908.55</u>	<u>11,437,882.56</u>	<u>21,705,791.11</u>
<u>GENERAL FUND - DESIGNATED #105</u>				
Total General Fund Designated	<u>100,000.00</u>	<u>100,000.00</u>	<u>0.00</u>	<u>100,000.00</u>

City of Berea
Appropriation Data
For the year ended December 31, 2025

2025 Revised Appropriation-App#5-Final

	2025 Revision #3	Personal Service	Other	Revision #4
<u>MUNI COURT OPERATIONS FUND #181</u>				
Administration	1,826,479.64	1,049,596.00	707,991.64	1,757,587.64
Transfer to Probation	12,616.66	0.00	28,000.00	28,000.00
Total Muni Court Operations Fund	<u>1,839,096.30</u>	<u>1,049,596.00</u>	<u>735,991.64</u>	<u>1,785,587.64</u>
Muni Court Operations Fund #181 decreased (\$68,892) due to adjustment for year-end expenditures.				
Transfers to Probation Fund #284 increased (\$15,383.34) to adjust to year-end revenue collections.				
<u>RECREATION FUND #200</u>				
Total Recreation Fund	<u>2,564,828.46</u>	<u>1,140,238.88</u>	<u>1,474,589.58</u>	<u>2,614,828.46</u>
Recreation Fund #200 increased (\$50,000) due to adjustment for year end actual expenditures.				
<u>MUNICIPAL INCOME TAX FUND #205</u>				
085 Miscellaneous	70,000.00	0.00	70,000.00	70,000.00
Recreation	1,400,000.00	0.00	1,475,000.00	1,475,000.00
Gen'l Cap Impr	1,570,000.00	0.00	1,770,000.00	1,770,000.00
Rec Capital	560,000.00	0.00	249,000.00	249,000.00
Water Cap Impr	100,000.00	0.00	400,000.00	400,000.00
Safety Cap Impr	150,000.00	0.00	150,000.00	150,000.00
Sewer Capital	700,000.00	0.00	260,000.00	260,000.00
Neighborhood	820,900.00	0.00	820,900.00	820,900.00
090 Transfers	<u>5,300,900.00</u>	<u>0.00</u>	<u>5,124,900.00</u>	<u>5,124,900.00</u>
Total Municipal Income Tax Fund	<u>5,370,900.00</u>	<u>0.00</u>	<u>5,194,900.00</u>	<u>5,194,900.00</u>
Transfers #205 decreased (\$176,000) due to adjustment for yea- end actual expenditures.				
<u>STATE HIGHWAY FUND #210</u>				
Total State Highway Fund	<u>100,000.00</u>	<u>0.00</u>	<u>95,000.00</u>	<u>95,000.00</u>
State Highway Fund #210 decreased (\$5,000) to adjust to year-end revenue collections.				
<u>S.C.M.R. FUND #220</u>				
Total S.C.M.R. Fund	<u>1,301,492.00</u>	<u>551,261.00</u>	<u>710,231.00</u>	<u>1,261,492.00</u>
SCMR Fund #220 decreased (\$40,000) due to reallocation of expenditures for year-end adjustments.				
<u>AMERICAN RESCUE GRANT #226</u>				
Total American Rescue Grant	<u>1,518,250.00</u>	<u>0.00</u>	<u>1,518,250.00</u>	<u>1,518,250.00</u>
<u>FIRE PENSION FUND #235</u>				
Total Fire Pension Fund	<u>746,416.00</u>	<u>0.00</u>	<u>746,416.00</u>	<u>746,416.00</u>

City of Berea
Appropriation Data
For the year ended December 31, 2025

2025 Revised Appropriation-App#5-Final

2025 Revision #3	Personal Service	Other	Revision #4
<u>POLICE PENSION FUND #240</u>			
Total Police Pension Fund	<u>703,798.00</u>	<u>0.00</u>	<u>753,798.00</u>
Police Pension Fund #240 increased (\$50,000) due to adjustment for year-end expenditures.			
<u>SAFE STUDENT FUND #241</u>			
Transfer to General Fund	<u>250,000.00</u>	<u>0.00</u>	<u>235,000.00</u>
Total Safe Student Fund	<u>250,000.00</u>	<u>0.00</u>	<u>235,000.00</u>
Safe Student Fund #241 decreased (\$15,000) to adjust to year-end revenue collections.			
<u>PUBLIC SAFETY FUND #242</u>			
Total Public Safety Fund	<u>1,000.00</u>	<u>0.00</u>	<u>1,000.00</u>
<u>ANIMAL HOUSING FUND #243</u>			
Total Animal Housing Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>SAFE PASSAGES FUND #244</u>			
Total Safe Passages Fund	<u>6,000.00</u>	<u>0.00</u>	<u>6,000.00</u>
<u>STREET LIGHTING FUND #245</u>			
Total Street Lighting Fund	<u>1,181,000.00</u>	<u>125,000.00</u>	<u>1,056,000.00</u>
1,181,000.00	<u>125,000.00</u>	<u>1,056,000.00</u>	<u>1,181,000.00</u>
<u>COMMUNITY HOSPITAL FUND #255</u>			
Total Community Hospital Fund	<u>114,196.00</u>	<u>0.00</u>	<u>113,748.01</u>
Community Hosp. Fund #255 decreased (\$447.99) to adjust to year-end revenue collections.			
<u>COMMUNITY DEVELOPMENT BLOCK GRANT FUND #260</u>			
Transfer to General Capital	<u>165,861.12</u>	<u>0.00</u>	<u>0.00</u>
Total Comm. Development Block Grant	<u>165,861.12</u>	<u>0.00</u>	<u>0.00</u>
CDBG Fund #260 decreased (\$165,861.12) to adjust to year-end revenue collections.			
<u>FEMA GRANT FUND #261</u>			
Total FEMA Grant Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>MUNICIPAL VEHICLE TAX LEVY FUND #270</u>			
Total Municipal Veh. Tax Levy Fund	<u>45,000.00</u>	<u>0.00</u>	<u>45,000.00</u>
45,000.00	<u>0.00</u>	<u>45,000.00</u>	<u>45,000.00</u>

City of Berea
Appropriation Data
For the year ended December 31, 2025

2025 Revised Appropriation-App#5-Final

	2025 Revision #3	Personal Service	Other	Revision #4
<u>OPIOID SETTLEMENT FUND #279</u>				
Total Opioid Settlement Fund	10,000.00	0.00	10,000.00	10,000.00
<u>LAW ENFORCEMENT FUND #280</u>				
Total Law Enforcement Fund	20,000.00	0.00	20,000.00	20,000.00
<u>MUNI COURT INSURANCE FUND #282</u>				
Total Muni Court Insurance Fund	75,000.00	0.00	75,000.00	75,000.00
<u>FIRST OFFENDER'S DIVERSION FUND #283</u>				
Total First Offenders Diversion Fund	0.00	0.00	0.00	0.00
<u>PROBATION SERVICES FUND #284</u>				
Total Probation Services Fund	<u>127,601.70</u>	<u>125,499.70</u>	<u>20,000.00</u>	<u>145,499.70</u>
	Probation Services Fund #284 increased (\$17,898) to adjust to year-end actual expenditures.			
<u>DUI FINES (INDIGENT) FUND #285</u>				
Total Indigent DDS Funds	254,563.00	0.00	254,563.00	254,563.00
<u>DUI EDUCATION FUND #286</u>				
Total DUI Education Fund	2,500.00	0.00	2,500.00	2,500.00
<u>THEFT DIVERSION FUND #287</u>				
Total Theft Diversion Fund	<u>35,924.60</u>	<u>17,499.60</u>	<u>2,676.00</u>	<u>20,175.60</u>
	Theft Diversion Fund #287 decreased (\$15,749) to adjust to year-end actual expenditures.			
<u>COURT COMPUTER FUND #290</u>				
Total Court Computer Fund	<u>206,000.00</u>	<u>0.00</u>	<u>226,000.00</u>	<u>226,000.00</u>
	Court Computer Fund #290 increased (\$20,000) to adjust to year-end actual expenditures.			
<u>COURT COMPUTER RESEARCH FUND #291</u>				
Total Court Computer Research Fund	<u>51,526.00</u>	<u>0.00</u>	<u>51,526.00</u>	<u>51,526.00</u>

City of Berea
Appropriation Data
For the year ended December 31, 2025

2025 Revised Appropriation-App#5-Final

	2025 Revision #3	Personal Service	Other	Revision #4
<u>COURT SPECIAL PROJECTS FUND #293</u>				
Total Court Special Projects Fund	<u>151,977.00</u>	<u>147,308.00</u>	<u>19,669.00</u>	<u>166,977.00</u>
Court Special Projects Fund #293 increased (\$15,000) to adjust to year-end actual expenditures.				
<u>COURT SPECIAL PROJECTS FUND-II #294</u>				
Total Court Special Projects Fund II	<u>84,956.00</u>	<u>0.00</u>	<u>84,956.00</u>	<u>84,956.00</u>
<u>STATE HIGHWAY PATROL FUND #295</u>				
Total State Highway Patrol Fund	<u>3,652.40</u>	<u>0.00</u>	<u>3,652.40</u>	<u>3,652.40</u>
<u>SP4 MUNI COURT MAGISTRATES FUND #296</u>				
Total Court Magistrate Fund	<u>97,920.00</u>	<u>76,843.00</u>	<u>21,077.00</u>	<u>97,920.00</u>
<u>GENERAL BOND RETIREMENT FUND #300</u>				
Administrative	100,000.00	0.00	100,000.00	100,000.00
Principal-Note	0.00	0.00	0.00	0.00
Interest-Note	0.00	0.00	0.00	0.00
Principal-Bond	1,725,000.00	0.00	1,725,000.00	1,725,000.00
Interest-Bond	600,000.00	0.00	600,000.00	600,000.00
Total Gen'l Bond Ret. Fund	<u>2,425,000.00</u>	<u>0.00</u>	<u>2,425,000.00</u>	<u>2,425,000.00</u>
<u>GENERAL CAPITAL IMPROVEMENT FUND #400</u>				
Total General Capital Improvement Fund	<u>9,566,791.50</u>	<u>0.00</u>	<u>4,450,791.50</u>	<u>4,450,791.50</u>
General Capital Improvement Fund #400 decreased (\$5,116,000) due to reallocation and carryover for the Adrian, Anne, Girard Project.				
<u>BAGLEY ROAD TIF FUND #405-NEW</u>				
Total Bagley Road TIF Fund	<u>10,000.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
<u>SAFETY CAPITAL IMPROVEMENT FUND #410</u>				
Total Safety Capital Improvement Fund	<u>649,355.00</u>	<u>0.00</u>	<u>600,000.00</u>	<u>600,000.00</u>
Safety Capital Improvement Fund #410 decreased (\$49,355) due to adjustment for actual expenditures.				
<u>SEWER CAPITAL IMPROVEMENT FUND #420</u>				
Total Sewer Capital Improvement Fund	<u>2,131,651.51</u>	<u>0.00</u>	<u>1,100,651.51</u>	<u>1,100,651.51</u>
Sewer Capital Improvement Fund #420 decreased (\$1,031,000) due to reallocation and carryover for the Adrian, Anne, Girard Project.				

City of Berea
Appropriation Data
For the year ended December 31, 2025

2025 Revised Appropriation-App#5-Final

2025 Revision #3	Personal Service	Other	Revision #4	
<u>WATER CAPITAL IMPROVEMENT FUND #440</u>				
Total Water Capital Improvement Fund	<u>793,997.00</u>	0.00	<u>2,229,997.00</u>	<u>2,229,997.00</u>
Water Capital Improvement Fund #440 increased (\$1,436,000) due to reallocation and carryover for the Adrian, Anne, Girard Project.				
<u>RECREATION CAPITAL IMPROVEMENT FUND #450</u>				
Total Recreation Capital Improvement Fund	<u>1,363,000.00</u>	0.00	<u>995,000.00</u>	<u>995,000.00</u>
Rec Capital Improvement Fund #450 decreased (\$368,000) due to carryover for the Pool house project.				
<u>COURT CAPITAL IMPROVEMENT FUND #470</u>				
Total Court Capital Improvement Fund	<u>222,172.00</u>	0.00	<u>222,172.00</u>	<u>222,172.00</u>
<u>NEIGHBORHOOD IMPROVEMENT FUND #480</u>				
Total Neighborhood Improvement Fund	<u>996,687.24</u>	<u>403,904.24</u>	<u>582,783.00</u>	<u>986,687.24</u>
Neighborhood Impr. Fund #480 decreased (\$10,000) due to adjustment for year-end actual expenditures.				
<u>WATER METER IMPROVEMENT FUND #490</u>				
Total Water Meter Improvement Fund	<u>208,804.00</u>	<u>77,589.00</u>	<u>116,215.00</u>	<u>193,804.00</u>
Water Meter Impr. Fund #490 decreased (\$15,000) due to adjustment for year-end actual expenditures.				
<u>WATER REVENUE FUND #510</u>				
Total Water Revenue Fund	<u>2,975,207.00</u>	<u>1,179,813.00</u>	<u>1,685,394.00</u>	<u>2,865,207.00</u>
Water Revenue Fund #510 decreased (\$110,000) due to adjustment for year-end actual expenditures.				
<u>SEWER REVENUE FUND #520</u>				
Total Sewer Revenue Fund	<u>850,651.00</u>	<u>296,644.00</u>	<u>554,007.00</u>	<u>850,651.00</u>
<u>MEDICAL BENEFITS FUND #600</u>				
Total Medical Benefits Fund	<u>4,487,334.00</u>	0.00	<u>4,682,334.00</u>	<u>4,682,334.00</u>
Medical Benefits Fund #600 increased (\$195,000) due to adjustment for year-end actual expenditures.				
<u>PROP/LIABILITY INSURANCE FUND #610</u>				
Total Prop/Liability Fund	<u>545,000.00</u>	0.00	<u>541,500.00</u>	<u>541,500.00</u>
Prop/Liability Fund #610 decreased (\$3,500) due to adjustment for year-end actual expenditures.				
<u>WORKER'S COMPENSATION FUND #620</u>				

City of Berea
Appropriation Data
For the year ended December 31, 2025

2025 Revised Appropriation-App#5-Final

	2025 Revision #3	Personal Service	Other	Revision #4
Total Worker's Comp Fund	250,000.00	0.00	217,000.00	217,000.00
Worker's Comp Fund #620 decreased (\$33,000) due to adjustment for year-end actual expenditures.				
REGIONAL SEWER AGENCY FUND #700				
Total Regional Sewer Fund	6,566,992.00	0.00	6,566,992.00	6,566,992.00
UNCLAIMED MONIES FUND #710				
Other	5,000.00		5,000.00	5,000.00
Total Unclaimed Monies Fund	5,000.00	0.00	5,000.00	5,000.00
CONTRACT RETAINER FUND #720				
Total Contract Retainer Fund	200,000.00	0.00	200,000.00	200,000.00
GUARANTEE DEPOSIT FUND #730				
Total Guarantee Deposit Fund	155,000.00	0.00	155,000.00	155,000.00
BOARD OF BUILDING STANDARDS FUND #750				
Total BBS Fees Fund	4,500.00	0.00	4,231.00	4,231.00
BBS Fund #750 decreased (\$269) to adjust to year-end revenue collections.				
MUNI COURT COMM DIST FUND #770				
Total Muni Court Comm Dist. Fund	50,000.00	0.00	52,845.00	52,845.00
Muni Court Comm Dist Fund #770 increased (\$2,845) to adjust to year-end revenue collections.				
TOTAL FOR ALL FUNDS	73,142,391.94	15,559,104.97	52,312,339.20	67,871,444.17