



# CITY OF NORTON

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Norton, Ohio 44203

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**Mayor Mike Zita**

**To:** City Council & Mayor Zita  
**From:** Pamela Keener, Finance Director  
**Date:** April 16, 2024

Enclosed is the City of Norton's Five-Year Capital Plan (Plan). The Plan consists of a list of recommended capital items by year, sorted by fund. After the itemized list are color-coordinated Schedules of Revenues, Expenditures, and Changes in Fund Balance (Schedules) by fund. The itemized list of capital items ties to the capital outlay sections on the Schedules. The capital outlay sections are color-coordinated as well for ease of locating.

The Schedules reflect eight (8) years of historical data, the current year budget and four (4) years of projections. Operating revenues and expenditures where applicable are shown at the top of the page and cover day-to-day operations. The second section lists other financing sources and uses. Other financing sources and uses include proceeds from the sale of assets or issuance of debt (bonds, notes or loans). Also listed under this section are capital grants. The funds required to pay existing debt will be listed as debt service payments. The calculation of revenues minus expenditures combined with the net other finance sources and uses provides the amount that is available for capital outlay on an annual basis. The final section deals with beginning and ending fund balances.

Restrictions to keep in mind are as follows: Per Ordinance 48-2009, "Commencing July 1, 2009 and continuing for a period of 25 years, up to and including July 30, 2034, the credit (income tax) shall be equal to the tax rate imposed by Section 880.03 of the Codified ordinances of the City reduced by 0.50%. The revenues generated by the City from 0.50% of tax credit reduction shall be used by the city exclusively for the purpose of paying costs of acquiring, constructing, reconstructing, rehabilitating, renovating, installing, enlarging, or otherwise improving water and sewer improvements in the city." This activity is accounted for in the Water and Sewer Improvement Fund (fund 128). Additionally, 30% of the property tax revenues generated from the 2007 Fire/EMS levy are designated for capital expenditures. This activity is accounted for in the Fire/EMS Capital Fund (fund 107).

As you review the following information, please keep in mind that this document is a planning tool and invariably issues and events will occur that will require modifications to the Plan. Additionally, all capital expenditures require council approval and note that some future projects are contingent on awarded funding sources. Supplemental information regarding specific funding sources is available upon request.

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CITY OF NORTON, OHIO  
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM  
MAY 2024

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FUND	2024	2025	2026	2027	2028
Equipment/Project Description					
* Service Department Capital					
<b>CAPITAL IMPROVEMENTS FUND (500)</b>					
* 1 Ton Dump with Plow Spreader				81,000	81,000
* 1 F250 4X4 Supercab Pickup				50,000	
* 1 F250 w/ Utility Box	70,000				
* 2 Zero Turn Mowers	12,847		18,000		18,000
* Utility Vehicle	27,210				
* Wide Area Mower	28,626				
* 5 Ton Dump Truck w/ Snow Plow and Salt Spreader		250,000	225,000	225,000	
* Mini Excavator	70,000				
* General Purpose Trailer	7,500				
Gas Pumps	260,000				
Clarkmill Road	700,000				
Eastern Road Reconstruction	3,456,141				
Greenwich Road Resurfacing				1,200,000	
Shellhart Reconstruction					
Design	100,000				
Construction		1,700,000			
Greenridge Dr Reconstruction				750,000	
S.R. 21 Drainage	225,000	250,000			
Norton Commerce Park Improvements					
Design	400,000				
Construction		1,000,000			
<b>TOTAL CAPITAL PROJECT FUND</b>	<b>5,357,324</b>	<b>3,200,000</b>	<b>243,000</b>	<b>2,306,000</b>	<b>99,000</b>
<b>POLICE EQUIPMENT FUND (140)</b>					
Cruisers	153,398	110,000	110,000	110,000	110,000
Body Camera Replacement	20,000	20,000	20,000	20,000	20,000
Multi-Purpose Unmarked Vehicle		45,000			
Flock Camera	30,000				
Detective Bureau Vehicle		45,000			
Taser Replacement		22,200		22,200	22,200
Body Armor Replacement			20,000		
Live Scan Replacement				20,000	
Rifle Replacement	21,244				
<b>TOTAL POLICE EQUIPMENT FUND</b>	<b>224,642</b>	<b>175,000</b>	<b>217,200</b>	<b>172,200</b>	<b>152,200</b>
<b>FIRE/EMS 2007 LEVY (Capital) (107)</b>					
Squad	50,000		150,000		275,000
Turnout Gear	30,000	30,000	35,000		
Helmets	25,000				
Cascade System (Devise to Fill SCBA Bottles)	45,000				
Station Alerting System	50,000				
<b>TOTAL FIRE DEPARTMENT LEVY FUND</b>	<b>200,000</b>	<b>30,000</b>	<b>185,000</b>	<b>0</b>	<b>275,000</b>
<b>ROAD PROGRAM FUND (170)</b>					
Annual Paving	726,685	750,000	750,000	750,000	750,000
<b>TOTAL ROAD PROGRAM FUND</b>	<b>726,685</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>TIF Fund (495)</b>					
Clarkmill	700,000				
Wadsworth Rd Waterline Phase 2 (Shellhart to Cleveland Massillon)		2,293,000			
	0	0	2,293,000	0	0
<b>LAND IMPROVEMENT FUND (410)</b>					
Community Center Renovation	40,000				
WiFi and Cameras for Columbia Woods Park	50,000				
Restrooms in Columbia Woods Park		385,000			
Veterans Memorial	105,000				
Loyal Oak Community Park Renovation		25,000			
Loyal Oak Sewer for Restrooms			300,000		
Loyal Oak Restrooms				400,000	
<b>TOTAL LAND IMPROVEMENT FUND</b>	<b>195,000</b>	<b>410,000</b>	<b>300,000</b>	<b>400,000</b>	<b>0</b>
<b>WATER FUND (126)</b>					
Water Tower, Waterline Cleveland-Massillon to SR 21, & Shellhart Waterline Extension	6,735,830				
Hamelton Rd Waterline (Metro Park to Johnson Rd)		495,000			
Hamelton Rd Waterline (Johnson to Dorothy)			991,000		
<b>TOTAL WATER FUND</b>	<b>6,735,830</b>	<b>495,000</b>	<b>991,000</b>	<b>0</b>	<b>0</b>
<b>SEWER FUND (127)</b>					
<b>TOTAL SEWER FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER AND SEWER IMPROVEMENTS (128)</b>					
Hamelton Rd Waterline (Hamelton to Medina Line)				1,358,000	
Cleveland-Massillon Waterline			1,234,422		
Hamelton Rd Waterline (Dorothy to Greenwich)				1,210,000	
<b>TOTAL WATER AND SEWER IMPROVEMENTS</b>	<b>0</b>	<b>0</b>	<b>1,234,422</b>	<b>1,358,000</b>	<b>1,210,000</b>
<b>AMERICAN RESCUE PLAN (129)</b>					
Water Tower, Waterline Cleveland-Massillon to SR 21, & Shellhart Waterline Extension	1,258,455				
<b>TOTAL AMERICAN RESCUE PLAN</b>	<b>1,258,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>13,776,251</b>	<b>3,900,000</b>	<b>5,163,622</b>	<b>3,836,200</b>	<b>1,736,200</b>

## CITY OF NORTON, OHIO

4/12/2024

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## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

## Capital Improvements Fund (500)

Actual for Fiscal Years 2015 through 2023 and Budgeted Fiscal Years 2024 through 2028

	2015	2016	2017	2018	2019	2020	2021	2022	2023	(3)	2024	2025	2026	2027	2028
Revenues															
Income Tax	\$														
Assessments															
Intergovernmental															
Other											16,773	371,506			
Total revenues	-	-	-	-	-	-	-	-	-		16,773	371,506	-	-	-
Expenditures															
General Government															
Total expenditures	-	-	-	-	-	-	-	-	-		-	-	-	-	-
Excess of revenues over expenditure	-	-	-	-	-	-	-	-	-		16,773	371,506	-	-	-
Other financing sources (uses)															
Advances In															
Advances Out															
Proceeds from sale of notes/bonds											415,000				
Proceeds from sale of assets											(10,710)				
Bond Issuance Costs												30,000			
Loan proceeds												(134)			
Lease proceeds													600,000	850,000	
Transfer from general fund													655,100	(150,000)	
Capital grants													600,000	(232,000)	
Net other financing sources (uses)	-	-	-	-	-	-	404,290	989,911	2,265,794	3,312,699	1,855,100	3,200,000	243,000	2,306,000	99,000
Available for Capital Outlay	-	-	-	-	-	-	404,290	989,911	2,282,567	3,684,204	1,855,100	3,200,000	243,000	2,306,000	99,000
Capital outlay											381,119				
General government															
Safety services															
Transportation															
Public Health Services															
Leisure time activities															
Total Capital	-	-	-	-	-	-	-	1,178,428	1,393,344	3,547,112	1,255,100	3,200,000	243,000	2,306,000	99,000
Revenues/Sources minus Expenditures/Uses	-	-	-	-	-	-	404,290	(188,517)	889,223	137,092	600,000	-	-	-	-
Prior year encumbrance appropriated							-	-	-		(1,234,098)	-	-	-	-
Fund balance - January 1							404,290	215,773	1,104,996	7,990	607,990	607,990	607,990	607,990	607,990
Fund balance - December 31	\$	-	-	-	-	-	404,290	215,773	1,104,996	7,990	607,990	607,990	607,990	607,990	607,990

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances.

(2) Some columns may not add up exactly due to rounding.

(3) Budget as of March 2024

## 2024 Budget to Itemized Listing Reconciliation

1,255,100 Above

(36,127) Mowers Less than Budgeted

(2,790) ATV Less than Budgeted

3,456,141 Cleveland-Massillon Budgeted in 2023

100,000 Clarkmill Higher than Budgeted

225,000 S.R. 21 Drainage no Budgeted

400,000 Norton Commerce Park Engineering not Budgeted

(40,000) Shellhart Less than Budgeted

5,357,324 Agrees to Itemized Listing

## CITY OF NORTON, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

## Cleveland-Massillon Widening Fund (509)

Actual for Fiscal Years 2015 through 2023 and Budgeted Fiscal Years 2024 through 2028

	2015	2016	2017	2018	2019	2020	2021	2022	2023	(3) 2024	2025	2026	2027	2028
Revenues														
Intergovernmental	\$ -													
Total revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures														
Transportation														
Total expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess of revenues over expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other financing sources (uses)														
Advances In														
Advances Out														
Proceeds from sale of notes/bonds	80,000	550,000	91,000	72,967										
Proceeds from sale of assets	282,694	312,656	497,033	422,971	3,494,088	2,828,863				565,951				
Capital grants														
Net other financing sources (uses)	362,694	862,656	497,033	513,971	3,567,055	2,828,863				565,951	-	-	-	-
Available for Capital Outlay	<b>362,694</b>	<b>862,656</b>	<b>497,033</b>	<b>513,971</b>	<b>3,567,055</b>	<b>2,828,863</b>				<b>565,951</b>	-	-	-	-
Capital outlay														
Transportation	174,172	823,699	531,547	508,461	3,515,681	2,759,644	37,695	14,730	653,403		-	-	-	-
Total Capital	174,172	823,699	531,547	508,461	# 3,515,681	# 2,759,644	# 37,695	14,730	653,403		-	-	-	-
Revenues/Sources minus														
Expenditures/Uses	<b>188,522</b>	<b>38,957</b>	<b>(34,514)</b>	<b>5,510</b>	<b>51,374</b>	<b>69,219</b>	<b>(37,695)</b>	<b>(14,730)</b>	<b>(87,452)</b>					
Prior year encumbrance appropriated										(173,019)				
Fund balance - January 1	-	188,522	227,480	192,966	198,476	249,850	319,069	281,374	266,644	6,173	6,173	6,173	6,173	6,173
Fund balance - December 31	\$ <b>188,522</b>	<b>227,480</b>	<b>192,966</b>	<b>198,476</b>	<b>249,850</b>	<b>319,069</b>	<b>281,374</b>	<b>266,644</b>	<b>6,173</b>	<b>6,173</b>	<b>6,173</b>	<b>6,173</b>	<b>6,173</b>	<b>6,173</b>

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances.

(2) Some columns may not add up exactly due to rounding.

(3) Budget as of March 2024

## CITY OF NORTON, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

## Permissive Tax Fund (104)

Actual for Fiscal Years 2015 through 2023 and Budgeted Fiscal Years 2024 through 2028

	2015	2016	2017	2018	2019	2020	2021	2022	2023	(3)	2024	2025	2026	2027	2028
<b>Revenues</b>															
Intergovernmental	\$ -	15,699		17,000	510,998	104,404	111,660	100,479	333,459	(3)	104,150	104,150	104,150	104,150	104,150
Total revenues	<u>-</u>	<u>15,699</u>	<u>-</u>	<u>17,000</u>	<u>510,998</u>	<u>104,404</u>	<u>111,660</u>	<u>100,479</u>	<u>333,459</u>		<u>104,150</u>	<u>104,150</u>	<u>104,150</u>	<u>104,150</u>	<u>104,150</u>
<b>Expenditures</b>															
Transportation	13,119	55,521	17,000	46,325	530,628	131,431	12,281	14,283			50,000	50,000	50,000	50,000	50,000
Total expenditures	<u>13,119</u>	<u>55,521</u>	<u>17,000</u>	<u>46,325</u>	<u>530,628</u>	<u>131,431</u>	<u>12,281</u>	<u>14,283</u>	<u>-</u>		<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>Excess of revenues over expenditures</b>	<u>(13,119)</u>	<u>(39,822)</u>	<u>(17,000)</u>	<u>(29,325)</u>	<u>(19,630)</u>	<u>(27,027)</u>	<u>99,379</u>	<u>86,196</u>	<u>333,459</u>		<u>54,150</u>	<u>54,150</u>	<u>54,150</u>	<u>54,150</u>	<u>54,150</u>
Other financing sources (uses)															
Advances In															
Advances Out															
Proceeds from sale of notes/bonds															
Proceeds from sale of assets															
Loan proceeds															
Transfer from general fund															
Capital grants															
Net other financing sources (uses)															
<b>Available for Capital Outlay</b>	<u>(13,119)</u>	<u>(39,822)</u>	<u>1,000</u>	<u>20,675</u>	<u>78,370</u>	<u>(27,027)</u>	<u>99,379</u>	<u>86,196</u>	<u>333,459</u>		<u>54,150</u>	<u>54,150</u>	<u>54,150</u>	<u>54,150</u>	<u>54,150</u>
<b>Capital outlay</b>															
Transportation											220,843	-	-	-	-
<b>Total Capital</b>											<u>220,843</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues/Sources minus</b>															
<b>Expenditures/Uses</b>	<u>(13,119)</u>	<u>(39,822)</u>	<u>1,000</u>	<u>20,675</u>	<u>78,370</u>	<u>(27,027)</u>	<u>99,379</u>	<u>86,196</u>	<u>112,616</u>		<u>54,150</u>	<u>54,150</u>	<u>54,150</u>	<u>54,150</u>	<u>54,150</u>
Prior year encumbrance appropriated															
Fund balance - January 1	52,941	39,822	-	1,000	21,675	100,045	73,018	172,397	258,593		371,209	425,359	479,509	533,659	587,809
Fund balance - December 31	\$ 39,822	-	1,000	21,675	100,045	73,018	172,397	258,593	371,209		425,359	479,509	533,659	587,809	641,959

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances.

(2) Some columns may not add up exactly due to rounding.

(3) Budget as of March 2024

## CITY OF NORTON, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

## Police Equipment Fund (140)

Actual for Fiscal Years 2015 through 2023 and Budgeted Fiscal Years 2024 through 2028

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	(3)
Revenues															
Charges for Services	\$ 13,245	36,395	72,856	251,066	42,405	23,665	25,242	71,806	41,670	71,805	71,805	71,805	71,805	71,805	
Total revenues	<u>13,245</u>	<u>36,395</u>	<u>72,856</u>	<u>251,066</u>	<u>42,405</u>	<u>23,665</u>	<u>25,242</u>	<u>71,806</u>	<u>41,670</u>	<u>71,805</u>	<u>71,805</u>	<u>71,805</u>	<u>71,805</u>	<u>71,805</u>	
Expenditures															
Safety Services															
Total expenditures															
Excess of revenues over expenditures	<u>13,245</u>	<u>36,395</u>	<u>72,856</u>	<u>251,066</u>	<u>42,405</u>	<u>23,665</u>	<u>25,242</u>	<u>71,806</u>	<u>41,670</u>	<u>71,805</u>	<u>71,805</u>	<u>71,805</u>	<u>71,805</u>	<u>71,805</u>	
Other financing sources (uses)															
Advances In															
Advances Out															
Proceeds from sale of notes/bonds															
Proceeds from sale of assets															
Loan proceeds															
Transfer from general fund															
Capital grants															
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,627</u>	<u>16,409</u>	<u>30,625</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	
Available for Capital Outlay	<u>13,245</u>	<u>36,395</u>	<u>72,856</u>	<u>251,066</u>	<u>42,405</u>	<u>23,665</u>	<u>25,242</u>	<u>102,433</u>	<u>58,079</u>	<u>102,430</u>	<u>126,805</u>	<u>166,805</u>	<u>171,805</u>	<u>131,805</u>	
Capital outlay															
Safety services	<u>-</u>	<u>24,015</u>	<u>58,570</u>	<u>68,091</u>	<u>47,258</u>	<u>55,736</u>	<u>71,561</u>	<u>102,514</u>	<u>58,812</u>	<u>145,000</u>	<u>230,000</u>	<u>217,200</u>	<u>172,200</u>	<u>152,200</u>	
Total Capital	<u>-</u>	<u>24,015</u>	<u>58,570</u>	<u>68,091</u>	<u>47,258</u>	<u>55,736</u>	<u>71,561</u>	<u>102,514</u>	<u>58,812</u>	<u>145,000</u>	<u>230,000</u>	<u>217,200</u>	<u>172,200</u>	<u>152,200</u>	
Revenues/Sources minus															
Expenditures/Uses	<u>13,245</u>	<u>12,380</u>	<u>14,286</u>	<u>182,975</u>	<u>(4,853)</u>	<u>(32,071)</u>	<u>(46,319)</u>	<u>(81)</u>	<u>(733)</u>	<u>(42,570)</u>	<u>(103,195)</u>	<u>(50,395)</u>	<u>(395)</u>	<u>(20,395)</u>	
Prior year encumbrance appropriated															
Fund balance - January 1	<u>6,974</u>	<u>20,219</u>	<u>32,599</u>	<u>46,885</u>	<u>229,860</u>	<u>225,007</u>	<u>192,936</u>	<u>146,617</u>	<u>146,536</u>	<u>145,803</u>	<u>103,233</u>	<u>38</u>	<u>(50,357)</u>	<u>(50,752)</u>	
Fund balance - December 31	\$ <u>20,219</u>	<u>32,599</u>	<u>46,885</u>	<u>229,860</u>	<u>225,007</u>	<u>192,936</u>	<u>146,617</u>	<u>146,536</u>	<u>145,803</u>	<u>103,233</u>	<u>38</u>	<u>(50,357)</u>	<u>(50,752)</u>	<u>(71,147)</u>	

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances.

(2) Some columns may not add up exactly due to rounding.

(3) Budget as of March 2024

## 2024 Budget to Itemized Listing Reconciliation

145,000 Above

(1,602) Cruisers Less than Budgeted

(5,000) Body Camera Budgeted but not in Capital Plan

(20,000) Live Scan Budgeted, but not in Capital Plan

21,244 Rifles in Capital Plan, but not Budgeted

30,000 Flock Camera System

55,000 Additional Cruiser Not Budgeted

224,642 Agrees to Itemized Listing

## CITY OF NORTON, OI

4/12/2024

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

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## Fire/EMS Fund (107)

Actual for Fiscal Years 2015 through 2023 and Budgeted Fiscal Years 2024 through 2028

	2015	2016	2017	2018	2019	2020	2021	2022	2023	(3)	2024	2025	2026	2027	2028
Revenues															
Property & other taxes	\$ 189,036	188,367	189,130	192,856	191,036	192,997	195,067	197,303	199,977	227,222	227,222	227,222	227,222	227,222	
Intergovernmental	29,201	29,050	28,852	28,293	27,970	27,999	26,888	26,811	26,749	26,665	26,665	26,665	26,665	26,665	
Other		7,339		221	5,301	1,850	-	-	-	-	-	-	-	-	
Total revenues	218,237	224,756	217,982	221,370	224,307	222,846	221,955	224,114	226,726	253,887	253,887	253,887	253,887	253,887	
Expenditures															
General government	3,344	7,149	3,197	3,135	3,037	3,447	2,812	3,313		3,750	3,750	3,750	3,750	3,750	
Safety services					9,287	32,234		30,773							
Total expenditures	3,344	7,149	3,197	3,135	12,324	35,680	2,812	34,086	-	3,750	3,750	3,750	3,750	3,750	
Revenues minus expenditures	214,893	217,607	214,785	218,235	211,983	187,165	219,143	190,028	226,726	250,137	250,137	250,137	250,137	250,137	
Other financing sources (uses)															
Debt Service Costs		(227,813)													
Proceeds from sale of assets															
Loan proceeds															
Transfer from general fund															
Capital grants		356,250													
Net other financing sources (uses)	128,438	-	-	-	-	-	-	-	-	-	-	-	-	-	
Available for Capital Outlay	343,331	217,607	214,785	218,235	211,983	187,165	219,143	190,028	226,726	250,137	250,137	250,137	250,137	250,137	
Capital outlay															
Safety services	394,468	104,954	91,596	137,245	203,671	123,184	229,583	264,015	253,092	206,925	30,000	185,000	-	275,000	
Total Capital	394,468	104,954	91,596	137,245	203,671	123,184	229,583	264,015	253,092	206,925	30,000	185,000	-	275,000	
Revenues/Sources minus															
Expenditures/Uses	(51,138)	112,653	123,189	80,990	8,312	63,981	(10,440)	(73,987)	(26,366)	43,212	220,137	65,137	250,137	(24,863)	
Prior year encumbrance appropriated		9,468			-	38,694			(7,142)	-	-	-	-	-	
Fund balance - January 1	63,438	12,301	134,422	257,611	338,601	346,913	449,588	439,148	365,161	331,653	374,865	595,002	660,139	910,276	
Fund balance - December 31	\$ 12,301	134,422	257,611	338,601	346,913	449,588	439,148	365,161	331,653	374,865	595,002	660,139	910,276	885,413	

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Budget as of March 2024

## 2024 Budget to Itemized Listing Reconciliation

210,675	Above
(3,750)	Less Auditor and Treasurer Fees not in Capital Plan
(16,925)	Less Vehicle Maintenance not in Capital Plan
(20,000)	Less Building Maintenance not in Capital Plan
(70,000)	Less Miscellaneous Equipment not in Capital Plan
50,000	25% Deposit for Squad Chassis not in Budget
50,000	Station Alering Systme no in Budget.
200,000	Agrees to Itemized Listing

CITY OF NORTON, OHIO  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)  
**Road Program Fund (170)**

Actual for Fiscal Years 2015 through 2023 and Budgeted Fiscal Years 2024 through 2028

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	(3)
Revenues															
Intergovernmental	69,819	70,449	71,181	70,727	(70,727)										Inter
Charges for Services				414,485	90,098	2,237	416	492	248						
Interest						1,525									
Other	68	623	3,724	121,466	(86,833)	123,289		67,564	16,000						Other
Total revenues	69,887	71,072	74,905	606,678	(67,462)	127,051	416	68,056	16,248	-	-	-	-	-	
Expenditures															
Transportation	101,935	97,554	63,582	43,165	56,610		-	-	-	-	-	-	-	-	Trans
Total expenditures	101,935	97,554	63,582	43,165	56,610	-	-	-	-	-	-	-	-	-	
Revenues minus expenditures	(32,048)	(26,482)	11,323	563,513	(124,072)	127,051	416	68,056	16,248	0	0	0	0	0	Exce
Other financing sources (uses)															
Debt Service Costs															
Proceeds from sale of assets															Proc
Loan proceeds															Loan
Transfer from general fund	395,000	1,300,000	742,000	650,000	568,739	1,756,500	1,315,000	991,745	1,672,180	726,685	750,000	750,000	750,000	750,000	Trans
Capital grants															Capi
Net other financing sources (uses)	395,000	1,300,000	742,000	650,000	568,739	1,756,500	1,315,000	991,745	1,672,180	726,685	750,000	750,000	750,000	750,000	
Available for Capital Outlay	362,952	1,273,518	753,323	1,213,513	444,667	1,883,551	1,315,416	1,059,801	1,688,428	726,685	750,000	750,000	750,000	750,000	Ava
Capital outlay															
Transportation	560,113	1,252,091	846,157	889,230	1,103,789	1,145,244	1,140,083	1,343,101	2,024,854	1,000,000	750,000	750,000	750,000	750,000	Trans
Total Capital	560,113	1,252,091	846,157	889,230	1,103,789	1,145,244	1,140,083	1,343,101	2,024,854	1,000,000	750,000	750,000	750,000	750,000	
Revenues/Sources minus															
Expenditures/Uses	(197,161)	21,427	(92,834)	324,283	(659,122)	738,307	175,333	(283,300)	(336,427)	(273,315)	-	-	-	-	Expe
Prior year encumbrance appropriated		367	365,988	143,217	3,668	113,566	-	-	-	-	-	-	-	-	
Fund balance - January 1	199,938	2,777	24,571	297,725	765,225	109,771	961,643	1,136,976	853,676	517,250	243,935	243,935	243,935	243,935	
Fund balance - December 31	\$ 2,777	24,571	297,725	765,225	109,771	961,643	1,136,976	853,676	517,250	243,935	243,935	243,935	243,935	243,935	

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Budget as of March 2024

2024 Budget to Itemized Listing Reconciliation

1,000,000 Above Budget

(273,315) Less Road Bid less than Budgeted

726,685 Agrees to Itemized Listing

## CITY OF NORTON, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

TIF Fund (495)

Actual for Fiscal Years 2015 through 2022 and Budgeted Fiscal Years 2023 through 2027

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues														
Payment in Lieu of Taxes	\$					33,080	301,014	227,430	345,829	490,524	425,420	425,240	425,420	425,420
Total revenues	-	-	-	-	-	33,080	301,014	227,430	345,829	490,524	425,420	425,240	425,420	425,420
Expenditures														
General Government						21,021	111,150	168,472	214,620	3,355	263,760	263,760	263,760	263,760
Total expenditures						21,021	111,150	168,472	214,620	3,355	263,760	263,760	263,760	263,760
Excess of revenues over expenditures	-	-	-	-	-	12,059	189,864	58,958	131,208	487,169	161,660	161,480	161,660	161,660
Other financing sources (uses)														
Advances In														
Advances Out														600,000
Proceeds from sale of notes/bonds														
Proceeds from sale of assets														1,100,000
Loan proceeds														
Transfer from general fund														
Capital grants														
Net other financing sources (uses)	-	-	-	-	-	-	-	-	-	600,000	-	1,100,000	-	-
Available for Capital Outlay	-	-	-	-	-	12,059	189,864	58,958	131,208	1,087,169	161,660	1,261,480	161,660	161,660
Capital outlay														
Transportation	-													600,000
Total Capital	-													2,293,000
Revenues/Sources minus														
Expenditures/Uses	-	-	-	-	-	12,059	189,864	58,958	131,208	487,169	161,660	(1,031,520)	161,660	161,660
Prior year encumbrance appropriated														
Fund balance - January 1						-	12,059	201,923	260,881	392,089	879,258	1,040,918	9,398	171,058
Fund balance - December 31	\$	-	-	-	-	12,059	201,923	260,881	392,089	879,258	1,040,918	9,398	171,058	332,718

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances.

(2) Some columns may not add up exactly due to rounding.

(3) Budget as of March 2024

## 2024 Budget to Itemized Listing Reconciliation

603,355 Above Budget

100,000 Increase Estimate for Clarkmill

(3,355) Less Auditor and Treasurer Fees not in Capital Plan

700,000 Agrees to Itemized Listing

CITY OF NORTON, OHIO  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

**Land Improvement Fund (410)**

Actual for Fiscal Years 2015 through 2023 and Budgeted Fiscal Years 2024 through 2028

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	(3)
Revenues															
Intergovernmental															
Charges for Services	125,041	126,447	120,593	134,016	134,018	132,259	128,693	123,065	118,448	144,835	144,835	144,835	144,835	144,835	
Other		3,270													
Total revenues	125,041	129,717	120,593	134,016	134,018	132,259	128,693	123,065	118,448	144,835	144,835	144,835	144,835	144,835	
Expenditures															
Land Improvement															
Total expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenues minus expenditures	125,041	129,717	120,593	134,016	134,018	132,259	128,693	123,065	118,448	144,835	144,835	144,835	144,835	144,835	
Other financing sources (uses)															
Debt Service Costs	(19,920)	(18,600)	(18,300)	(17,850)	(17,400)	(16,950)	(16,500)	(16,050)	(20,600)						
Proceeds from sale of assets															
Loan proceeds															
Transfer from general fund				250,000									270,000	255,000	
Capital grants								183,498							
Net other financing sources (uses)	(19,920)	(18,600)	(18,300)	232,150	(17,400)	(16,950)	166,998	(16,050)	(20,600)	-	-	270,000	255,000	-	
Available for Capital Outlay	105,121	111,117	102,293	366,166	116,618	115,309	295,691	107,015	97,848	144,835	144,835	414,835	399,835	144,835	
Capital outlay															
Land Improvement	92,487	65,599	82,318	121,099	369,938	67,349	346,924	44,227	246,034	152,835	410,000	300,000	400,000		
Total Capital	92,487	65,599	82,318	121,099	369,938	67,349	346,924	44,227	246,034	152,835	410,000	300,000	400,000	-	
Revenues/Sources minus															
Expenditures/Uses	12,633	45,518	19,975	245,067	(253,320)	47,960	(51,233)	62,788	(148,186)	(8,000)	(265,165)	114,835	(165)	144,835	
Prior year encumbrance appropriated								-	-	(6,450)	-	-	-	-	
Fund balance - January 1	184,835	197,468	242,986	262,961	508,028	254,708	302,668	251,435	314,223	159,587	151,587	(113,578)	1,257	1,092	
Fund balance - December 31	\$ 197,468	242,986	262,961	508,028	254,708	302,668	251,435	314,223	159,587	151,587	(113,578)	1,257	1,092	145,927	

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Budget as of March 2024

**2024 Budget to Itemized Listing Reconciliation**

152,835	Above Budget
(7,835)	Earmarked Appropriations
50,000	Wifi and Cameras not in Budget
195,000	Agrees to Itemized Listing

## CITY OF NORTON, OH

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

## Water Fund (126)

Actual for Fiscal Years 2015 through 2023 and Budgeted Fiscal Years 2024 through 2028

	2015	2016	2017	2018	2019	2020	2021	2022	2023	(3)	2024	2025	2026	2027	2028
Revenues															
Income Tax	\$														
Intergovernmental															
Charges for Services	185,906	169,717	154,003	247,919	194,651	202,007	242,158	382,614	341,876	-	269,595	283,075	297,228	312,090	327,694
Tap-In															
Assessments															
Other															
Total revenues	185,906	169,717	154,003	247,919	194,651	202,007	242,158	382,614	341,876	-	269,595	283,075	297,228	312,090	327,694
Expenses															
Public Health Services	5,502	6,845	1,651	51,223	937	675	963	-	-	-	-	-	-	-	-
Total expenses	5,502	6,845	1,651	51,223	937	675	963	-	-	-	-	-	-	-	-
Revenues minus expenses	180,404	162,872	152,352	196,696	193,714	201,332	241,195	382,614	341,876	-	269,595	283,075	297,228	312,090	327,694
Other financing sources (uses)															
Proceeds from sale of assets															
Loan proceeds															
Refunding Bonds Issued															
Payment to Bond Refunding Escrow															
Debt service															
Transfer In From General Fund															
Capital Contributions															
Capital grants															
Net other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Available for Capital Outlay	180,404	162,872	152,352	196,696	193,714	201,332	2,828,182	1,314,488	381,048	5,569,595	533,075	897,228	312,090	327,694	
Capital outlay															
Public Health Services	1,735	1,000	-	142,550	407,264	468,332	2,582,082	1,327,201	573,728	5,510,000	495,000	991,000	-	-	-
Total Capital	1,735	1,000	-	142,550	407,264	468,332	2,582,082	1,327,201	573,728	5,510,000	495,000	991,000	-	-	-
Revenues/Sources minus															
Expenses/Uses	178,669	161,872	152,352	54,146	(213,550)	(267,000)	246,100	(12,713)	(192,680)	59,595	38,075	(93,772)	312,090	327,694	
Prior year encumbrance appropriated		425	771		63,700		-	-	(703,745)	-	-	-	-	-	-
Fund equity - January 1	588,715	767,385	929,682	1,082,805	1,136,951	987,101	720,101	966,201	953,488	57,063	116,658	154,733	60,961	373,051	
Fund equity - December 31	\$ 767,385	929,682	1,082,805	1,136,951	987,101	720,101	966,201	953,488	57,063	116,658	154,733	60,961	373,051	700,746	

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Budget as of March 2024

2024 Budget to Itemized Listing Reconciliation	
5,510,000	Above Budget
(210,000)	Less Engineering not Included in Itemized Listing
1,435,830	Increase in Construction for Water Tower Project
6,735,830	Agrees to Itemized Listing

## CITY OF NORTON, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)  
Sewer Fund (127)

Actual for Fiscal Years 2015 through 2023 and Budgeted Fiscal Years 2024 through 2028

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
<b>Revenues</b>														
Charges for Services	\$ 125,950	81,166		18,134	75,026	3,800	44,350	95,450	76,850	46,000	48,300	50,715	53,251	55,913
Intergovernmental														
Tap-In														
Assessments														
Other														
Total revenues	125,950	81,166	-	18,134	75,026	3,800	44,350	95,450	76,850	46,000	48,300	50,715	53,251	55,913
<b>Expenses</b>														
Public Health Services	5,495	1,091	96	90	53,501	-								
Total expenses	5,495	1,091	96	90	53,501	-	-	-	-					
<b>Revenues minus expenses</b>	<b>120,455</b>	<b>80,075</b>	<b>(96)</b>	<b>18,044</b>	<b>21,525</b>	<b>3,800</b>	<b>44,350</b>	<b>95,450</b>	<b>76,850</b>	<b>21,540</b>	<b>48,300</b>	<b>50,715</b>	<b>53,251</b>	<b>55,913</b>
Other financing sources (uses)														
Proceeds from sale of notes/bonds														
Proceeds from sale of assets														
Loan proceeds														
Transfers In														
Transfers Out														
Debt service and issuance costs														
Capital grants														
Net other financing sources (uses)	-	-	-	-	-	-	-	-	-	200,512	47,588	-	-	-
<b>Available for Capital Outlay</b>	<b>120,455</b>	<b>80,075</b>	<b>(96)</b>	<b>18,044</b>	<b>21,525</b>	<b>3,800</b>	<b>44,350</b>	<b>295,962</b>	<b>124,438</b>	<b>21,540</b>	<b>48,300</b>	<b>50,715</b>	<b>53,251</b>	<b>55,913</b>
Capital outlay														
Public Health Services	24,710	15,500	8,635		100,000	63,967	571,663	140,196						
Total Capital	-	24,710	15,500	8,635	-	100,000	63,967	571,663	140,196	-	-	-	-	-
Revenues/Sources minus														
Expenses/Uses	120,455	55,365	(15,596)	9,409	21,525	(96,200)	(19,617)	(275,701)	(15,758)	21,540	48,300	50,715	53,251	55,913
Prior year encumbrance appropriated		2,010	189	11,891	-	-	-	-	-	-	-	-	-	-
Fund equity - January 1	1,041,545	1,162,000	1,219,375	1,203,968	1,225,268	1,246,793	1,150,593	1,130,976	855,275	839,517	861,057	909,357	960,072	1,013,323
<b>Fund equity - December 31</b>	<b>\$ 1,162,000</b>	<b>1,219,375</b>	<b>1,203,968</b>	<b>1,225,268</b>	<b>1,246,793</b>	<b>1,150,593</b>	<b>1,130,976</b>	<b>855,275</b>	<b>839,517</b>	<b>861,057</b>	<b>909,357</b>	<b>960,072</b>	<b>1,013,323</b>	<b>1,069,236</b>

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Budget as of March 2024

2024 Budget to Itemized Listing Reconciliation	
24,460	Above
(24,460)	Engineering in Budget, but not in Capital Plan
0	Agrees to Itemized Listing

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

## Water and Sewer Improvement Fund (128)

Actual for Fiscal Years 2015 through 2023 and Budgeted Fiscal Years 2023 through 2025

	2015	2016	2017	2018	2019	2020	2021	2022	2023	(3)	2024	2025	2026	2027	2028
Revenues															
Property Taxes	1,236,956	623,266	628,343	630,180	614,950	600,000	370,001	615,320	99,540		99,540	99,540	99,540	99,540	99,540
Income Taxes	\$								684,093		615,320	684,083	718,287	754,202	791,912
Intergovernmental				150,000	75,000	75,000	-	75,000							
Tap-In															
Assessments						234,730	119,174	120,084	115,862						
Other								584							
Total revenues	1,236,956	623,266	628,343	780,180	689,950	909,730	489,175	810,988	899,495	615,320	783,623	817,827	853,742	891,452	
Expenses															
Public Health Services		722	138	4,197	141,402	23,552	12,965	6,686	23,366	32,630					
Total expenses	-	722	138	4,197	141,402	23,552	12,965	6,686	23,366	32,630	-	-	-	-	-
Revenues minus expenses	1,236,956	622,544	628,205	775,983	548,548	886,178	476,210	804,302	876,129	582,690	783,623	817,827	853,742	891,452	
Other financing sources (uses)															
Proceeds from sale of notes/bonds															
Proceeds from sale of assets															
Loan proceeds															
Transfers In								450,000							
Transfers Out															
Debt service and issuance costs	(99,239)	(101,342)	(101,924)	(102,274)	(300,498)	(397,949)	(529,455)	(773,656)	(612,060)	(623,232)	(609,656)	(490,326)	(490,326)	835,250	600,000
Capital grants							-								
Net other financing sources (uses)	(99,239)	(101,342)	(101,924)	(102,274)	(300,498)	(397,949)	(79,455)	(773,656)	(612,060)	(623,232)	(609,656)	(490,326)	344,924	109,674	
Available for Capital Outlay	1,137,717	521,202	526,281	673,709	248,050	488,229	396,755	30,646	264,069	(40,542)	173,967	327,501	1,198,665	1,001,125	
Capital outlay															
Public Health Services	562,344	1,013,639	239,889	42,100	38,014	354,642	152,036	241,137	19,769		1,234,422		1,358,000	1,210,000	
Total Capital	562,344	1,013,639	239,889	42,100	38,014	354,642	152,036	241,137	19,769	-	1,234,422	-	1,358,000	1,210,000	
Revenues/Sources minus															
Expenses/Uses	575,373	(492,437)	286,392	631,609	210,036	133,587	244,719	(210,491)	244,301	(40,542)	(1,060,455)	327,501	(159,335)	(208,875)	
Prior year encumbrance appropriated				214,230	239,889	232,079	17,997	-	-	(2,563)	-	-	-	-	-
Fund equity - January 1	974,670	1,550,043	1,271,836	1,798,117	2,661,805	2,889,838	3,023,425	3,268,144	3,057,653	3,299,391	3,258,849	2,198,394	2,525,895	2,366,560	
Fund equity - December 31	\$ 1,550,043	1,271,836	1,798,117	2,661,805	2,889,838	3,023,425	3,268,144	3,057,653	3,299,391	3,258,849	2,198,394	2,525,895	2,366,560	2,157,685	

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Budget as of March 2024

## 2024 Budget to Itemized Listing Reconciliation

655,862 Above Budget

(32,630) Less Operating Exp not Included in Itemized Listing

(623,232) Less Debt Service not Included in Itemized Listing

0 Agrees to Itemized Listing

## CITY OF NORTON, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

**American Rescue Plan Fund**

Actual for Fiscal Years 2015 through 2023 and Budgeted Fiscal Years 2024 through 2028

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues														
Intergovernmental														
Charges for Services														
Other														
Total revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures														
Land Improvement														
Total expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revenues minus expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other financing sources (uses)														
Debt Service Costs														
Proceeds from sale of assets														
Loan proceeds														
Transfer from general fund														
Capital grants							626,726	631,730						
Net other financing sources (uses)	-	-	-	-	-	-	626,726	631,730	-	-	-	-	-	-
<b>Available for Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>626,726</b>	<b>631,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital outlay														
Public Health Services										1,258,455				
<b>Total Capital</b>										<b>1,258,455</b>				
Revenues/Sources minus														
Expenditures/Uses							626,726	631,730	-	(1,258,455)	-	-	-	-
Prior year encumbrance appropriated							-	-	-	-	-	-	-	-
Fund balance - January 1							626,726	1,258,455	1,258,455	0	0	0	0	0
<b>Fund balance - December 31</b>	<b>\$</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>626,726</b>	<b>1,258,455</b>	<b>1,258,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

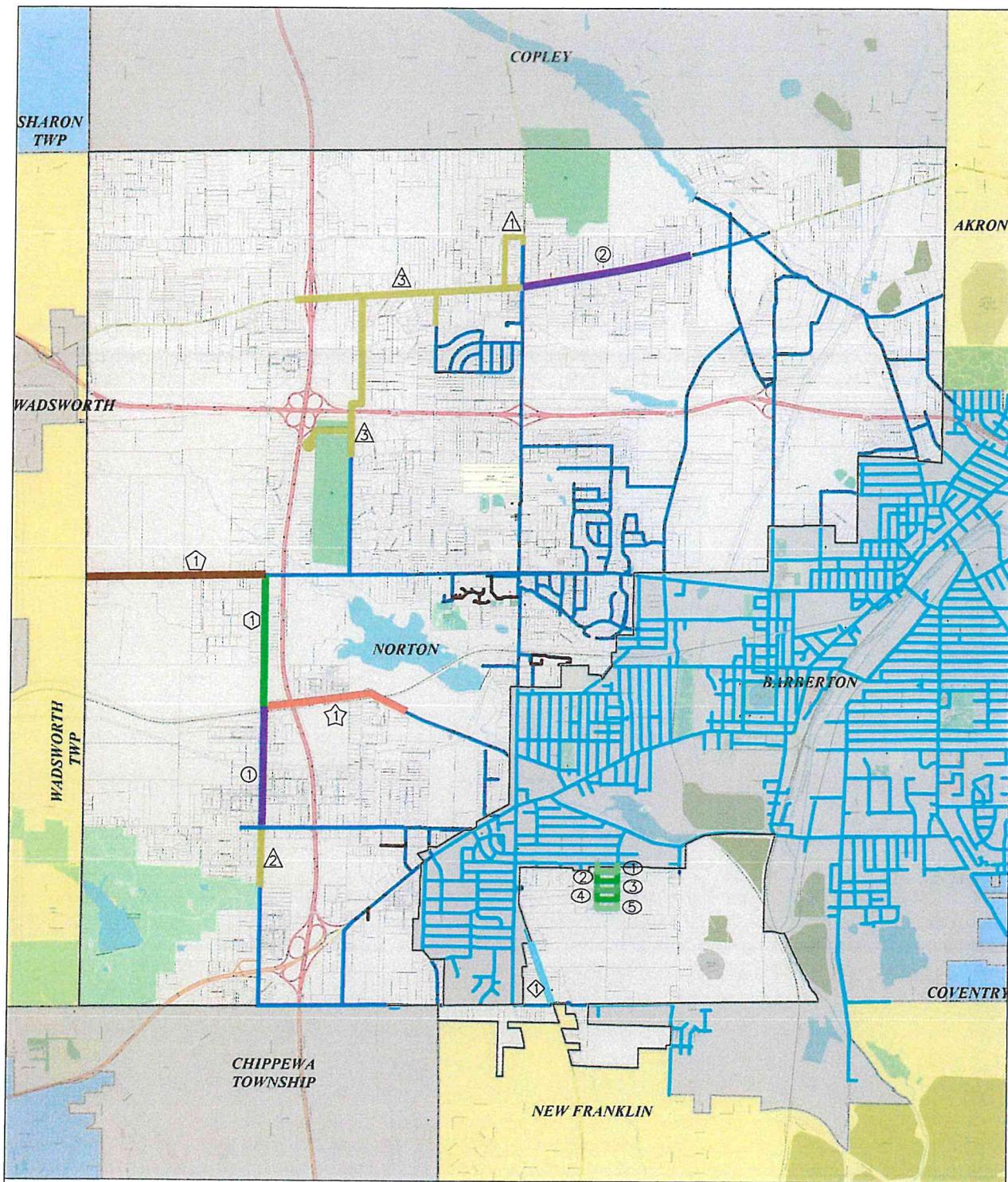
(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Budget as of March 2024

**2024 Budget to Itemized Listing Reconciliation**

1,258,455 Agrees to Itemized Listing



WATER PIPES

Owner  
 — NORTON  
 — BARBERTON  
 — PRIVATE

□ POLITICAL BOUNDARY  
 PARCELS



*City of*  
**NORTON**

Water System Map  
 Source: City of Barberton GIS, Summit County, Ohio EPA  
 Revised: January 2019

- 2024 —
  - △ REIMER ROAD AND CARL DRIVE
  - △ HAMETOWN ROAD (SILVER CREEK TO JOHNSON RD.)
  - △ WADSWORTH ROAD - PHASE 1 (SHELLHART TO CLEVELAND MASSILLON RD.)
- 2025 —
  - ◊ CLEVELAND MASSILLON ROAD
- 2026 —
  - ① HAMETOWN ROAD (JOHNSON ROAD TO DOROTHY AVENUE)
  - ② WADSWORTH ROAD - PHASE 2 (CLEVELAND MASSILLON RD. TO WILBANKS DRIVE)
- 2027 —
  - ① GREENWICH ROAD (HAMETOWN TO MEDINA COUNTY LINE)

- 2028 — ① HAMETOWN ROAD (DOROTHY AVENUE TO GREENWICH ROAD)
- 2029 — ① WAYNE STREET
- 2030 — ② RIES STREET
- 2031 — ③ HAYNES STREET
- 2032 — ④ MAPLE STREET
- 2033 — ⑤ UNION STREET
- FUTURE — ♦ LIMESTONE DRIVE AND DOROTHY AVENUE

WATERLINE CONSTRUCTION FORECAST  
 REVISED : FEBRUARY 2024