CITY OF DELAWARE OHIO







CITY OF DELAWARE

2026 BUDGET











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INTRODUCTION

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Delaware
Ohio

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

ORDINANCE NO. 25-65
AS AMENDED

AN ORDINANCE MAKING APPROPRIATIONS FOR THE YEAR 2026 AND DECLARING AN EMERGENCY

BE IT ORDAINED by the Council of the City of Delaware, State of Ohio:

SECTION 1. That from and out of the balances in the various funds of the City of Delaware, and from money anticipated to be received into said funds, there are hereby appropriated the following sums for use by the various departments of the City in performance of their functions and activities during the year ending December 31, 2026.

GENERAL FUND

CITY COUNCIL			
	Personnel	196,930	
	Other	122,732	
CITY MANAGER			
	Personnel	1,004,297	
	Other	177,059	
ADMINISTRATIVE SERVICES			
	Personnel	493,659	
	Other	347,708	
ECONOMIC DEVELOPMENT			
	Personnel	381,921	
	Other	372,291	
LEGAL AFFAIRS/PROSECUTOR			
	Personnel	1,213,810	
	Other	193,274	
MANAGEMENT & BUDGET			
	Personnel	293,331	
	Other	47,123	
FINANCE			
	Personnel	2,171,981	
	Other	1,581,086	
GENERAL ADMINISTRATION			
	Other	~~10,846,330~~	**10,870,692**
RISK MANAGEMENT			
	Other	473,000	
PLANNING			
	Personnel	1,941,694	
	Other	390,810	
POLICE			
	Personnel	11,878,539	
	Other	2,159,010	
ENGINEERING			
	Personnel	1,471,037	
	Other	1,637,585	
TOTAL GENERAL FUND			**39,419,569**

STREET MAINTENANCE & REPAIR			
Administration			
Personnel	896,624		
Other	221,645		
Street Maintenance			
Personnel	1,230,621		
Other	1,783,325		
Traffic Division			
Personnel	871,301		
Other	1,008,299		
TOTAL STREET MAINTENANCE			**6,011,815**
STATE HIGHWAY IMPROVEMENT			**155,000**
LICENSE FEE FUND			**250,000**
PERFORMANCE BOND FUND			**500,000**
PARKS & RECREATION FUND			
Park Maintenance			
Personnel	1,540,091		
Other	~~1,050,949~~	**1,200,949**	
Recreation			
Personnel	451,387		
Other	474,386		
Pool			
Personnel	302,053		
Other	163,000		
Concessions			
Other	25,000		
Urban Forestry			
Personnel	248,238		
Other	20,000		
TOTAL PARKS & RECREATION			**4,425,104**
CEMETERY FUND			
Personnel	373,208		
Other	161,067		
TOTAL CEMETERY FUND			**534,275**
TREE FUND			**275,000**
AIRPORT OPERATIONS FUND			
Personnel	518,391		
Other	1,354,943		
TOTAL AIRPORT OPERATIONS FUND			**1,873,334**
AIRPORT 2000 T-HANGAR FUND			**90,582**
FIRE/EMS OPERATIONS FUND			
Personnel	15,834,586		
Other	7,319,280		
TOTAL FIRE/EMS OPERATIONS FUND			**23,153,866**
RECREATION CENTER INCOME TAX			**2,651,330**
AIRPORT TIF FUND			**90,000**
GLENN RD TIF FUND			**2,157,444**
SKY CLIMBER/V&P HYDRAULICS TIF FUND			**89,000**

MILL RUN TIF FUND			**130,647**
WINTERBOURNE TIF FUND			**350,000**
MUNICIPAL COURT			
Judicial			
Personnel	2,489,423		
Other	~~307,950~~	**261,664**	
Mission Court			
Personnel	55,000		
TOTAL MUNICIPAL COURT			**2,806,087**
IDIAM FUND			**66,000**
CLERK OF COURT			
Personnel	1,717,888		
Other	360,079		
TOTAL CLERK OF COURT			**2,077,967**
DRUG ENFORCEMENT FUND			**60,000**
INDIGENT ALCOHOL TREATMENT FUND			**130,000**
OMVI ENFORCEMENT & EDUCATION FUND			**5,400**
POLICE JUDGMENT FUND			**75,000**
POLICE FEDERAL JUDGMENT FUND			**4,500**
PARKS EXACTION FEE FUND			**0**
COURT COMP LEGAL RESEARCH FUND			**75,000**
COURT SPECIAL PROJECTS FUND			**635,000**
CLERK COMP LEGAL RESEARCH FUND			**300,000**
COURT PROBATION SERVICES FUND	~~442,600~~		**492,600**
POLICE DISABILITY PENSION FUND			**502,860**
FIRE DISABILITY PENSION FUND			**502,900**
OPIOID RECOVERY FUND			**150,000**
COMMUNITY CANNABIS FUND			**10,000**
COMMUNITY PROMOTION FUND			**120,000**
COMMERCIAL TIF FUND			**31,008**
RESIDENTIAL TIF FUND			**0**
SAWMILL TIF FUND			**0**
SAWMILL POINTE TIF FUND			**0**
ADDISON TIFs FUND			**90,000**
PARKVIEW & LUCY RIDGE TIFs FUND			**8,316,000**

WATER FUND		
Administration		
Personnel	427,497	
Other	3,000,806	
Treatment		
Personnel	1,184,512	
Other	2,545,500	
Distribution		
Personnel	916,228	
Other	688,300	
TOTAL WATER FUND		**8,762,843**
WATER CONSTRUCTION FUND		**2,620,727**
WATER UTILITY RESERVE FUND		**0**
WATER CAPACITY FEE FUND		**6,617,536**
WATER CUSTOMER DEPOSIT FUND		**24,000**
WASTEWATER FUND		
Administration		
Personnel	427,275	
Other	3,867,451	
Treatment		
Personnel	1,261,899	
Other	2,039,950	
Maintenance		
Personnel	365,330	
Other	562,150	
TOTAL WASTEWATER FUND		**8,524,055**
WASTEWATER CONSTRUCTION FUND		**2,558,305**
WASTEWATER UTILITY RESERVE FUND		**0**
WASTEWATER CAPACITY FEE FUND		**4,436,661**
SE HIGHLAND SEWER FUND		**840,700**
REFUSE FUND		
Administration		
Other	441,662	
Refuse Collection		
Personnel	1,823,190	
Other	3,141,700	
TOTAL REFUSE FUND		**5,406,552**
GARAGE ROTARY FUND		
Personnel	629,641	
Other	1,576,656	
TOTAL GARAGE ROTARY FUND		**2,206,297**
INFORMATION TECHNOLOGY ROTARY FUND		
Staff Support		
Personnel	1,080,134	
Other	40,640	
System Support		
Other	1,716,326	
GIS Operations		
Personnel	277,207	
Other	180,500	

TOTAL IT ROTARY FUND		**3,294,807**
FACILITY MAINTENANCE ROTARY FUND		
Personnel	520,161	
Other	993,499	
TOTAL FACILITY MAINTENANCE ROTARY FUND		**1,513,660**
SELF INSURANCE FUND		**13,186,000**
WORKERS COMPENSATION RESERVE FUND		**808,000**
FIRE DONATION FUND		**1,000**
PARKS DONATION FUND		**5,000**
POLICE DONATION FUND		**5,000**
MAYOR'S DONATION FUND		**1,000**
PROJECT TRUST FUND		**500,000**
UNCLAIMED FUNDS TRUST FUND		**19,760**
UNCLAIMED FUNDS COURT FUND		**10,000**
DEVELOPMENT RESERVE FUND		**250,000**
GENERAL RESERVE FUND		**0**
CEMETERY PERPETUAL CARE FUND		**1,700**
STATE HIGHWAY PATROL FUND		**50,000**
STATE BUILDING PERMIT FEE FUND		**24,000**
JEDD INCOME TAX FUND		**629,283**
JEDD II INCOME TAX FUND		**197,136**
TOTAL APPROPRIATIONS - ALL FUNDS		**222,486,248**

SECTION 2. That the Finance Director is hereby authorized to make payment from any of the foregoing appropriations to the extent of the amounts contained in the respective appropriations whenever claims, duly approved by the officer authorized by law to approve such claims, are presented.

SECTION 3. That the Finance Director is hereby authorized and empowered to make necessary changes which are not in conflict with this ordinance within a given appropriation to carry out the functions of the City. No changes to the total amount of a departmental or fund appropriation may be made without the legislative action of the City Council.

SECTION 4. That any sums which shall be expended from the above appropriation and which are a proper charge against any other department, or against any person, firm or corporation, shall, if repaid within the period covered by such appropriation, be credited to the fund from which such payment was made.

SECTION 5. In accordance with Ohio Revised Code Sections 5705.14, 5705.15,

and 5705.16 the Finance Director is hereby authorized to make the interfund transfers identified in the 2026 Budget Detail presented to, and approved by, City Council as part of the 2026 Budget adoption process.

SECTION 6. The City Finance Director is hereby authorized to establish a Capital Project Fund entitled the Parks Capital Fund (Fund 420). This fund will be used to track revenues and expenditures related to park improvements within the City.

SECTION 7. The City Finance Director is hereby authorized to establish the Parkview and Lucy Ridge TIFs Fund (280) to track the revenues and expenditures associated with improvements to Merrick Boulevard and the Merrick railroad overpass.

SECTION 8. The City Finance Director is hereby authorized to establish a Special Revenue Fund entitled the Police Training Grant Fund (Fund 284). This fund will be used to track revenues and expenditures related to grants from the Ohio Attorney General's Office for continuing police training.

SECTION ~~8~~ **9**. That the Clerk of Council is directed to certify a copy of this ordinance to the Budget Commission of Delaware County.

SECTION ~~9~~ **10**. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law including Section 121.22 of the Revised Code.

SECTION ~~10~~ **11**. Emergency Clause. That this ordinance is hereby declared to be an emergency measure necessary to provide for the public peace, safety, health and welfare of the City, and further to provide lawful appropriations available for expenditure by January 1, 2026, and as such will be in full force and effect immediately upon its passage.

VOTE ON EMERGENCY CLAUSE: Yeas 7 Nays ~~0~~

PASSED: December 8, 2025 Yeas 7 Nays ~~0~~

ATTEST: Sarah Dinaro
Clerk

Cindy Kay Boyd
Mayor

October 27, 2025

Dear Mayor Riggle and Members of City Council:

The enclosed budget document outlines a plan for the proposed City of Delaware budget for fiscal year 2026 which will begin on January 1, 2026. This budget message presents an overview of the budget and the overall financial condition of the City. The budget is a planning document with the most feasible projections of the upcoming year's revenues, expenditures, inter-fund transfers, and fund balance amounts. This budget continues the City's mission of providing quality services with the limits of fiscal responsibility.

In accordance with Section 76 of the City Charter, this letter formally transmits the operating budget for your review. The schedule for public hearings, readings, and budget work session is as follows:

Event	Time	Place
First Reading	Monday, October 27, 2025	City Council Meeting
Finance Committee Review	Monday, November 3, 2025	Finance Committee Meeting
Finance Committee Review	Tuesday, November 11, 2025	Finance Committee Meeting
Finance Committee Review	Thursday, November 13, 2025	Finance Committee Meeting
Finance Committee Review	Monday, November 17, 2025	Finance Committee Meeting
Finance Committee Review	Tuesday, November 18, 2025	Finance Committee Meeting
Finance Committee Review (if needed)	Weds, November 19, 2025	Finance Committee Meeting
Second Reading, Public Hearing	Monday, November 24, 2025	City Council Meeting
Third Reading & Adoption	Monday, December 8, 2025	City Council Meeting
Fourth Reading & Adoption (if needed)	Monday, December 22, 2025	Special Meeting of Council

INTRODUCTION

The City of Delaware stands at a pivotal point in its continued growth and evolution.

In May 2025, members of City Council and senior leadership convened to review progress on prior goals, assess emerging challenges, and identify a bold but achievable vision for the next 12-24 months. This goal-setting retreat produced a clear set of prioritized, now formalized into this Strategic Action Plan. This is now incorporated in the City Manager's Proposed FY 2026 Budget.

This plan reflects a shared commitment to balancing fiscal stability, infrastructure maintenance, community vibrancy, and economic competitiveness, while enhancing transparency and collaboration.

Central to this effort is the City's unwavering recognition that its workforce - comprised of dedicated public servants at every level - is the foundation upon which progress is built.

The Strategic Action Plan not only charts a path forward for organizational success but also affirms the City's deep appreciation for the talent, resilience, and passion of its employees. By prioritizing their growth, well-being, and voice, we strengthen our capacity to serve the community with excellence and integrity. The plan is designed to serve as a living document, helping to track progress and communicate with intent across departments and with the public.

City Strategic Action Plan:



Strengthen Fiscal Sustainability. Plan for cost control, tax, fee and pension needs. Review funding tools like NCAs & SADs. Build community support for equitable solutions.



Growth & Diversity of Local Economy. Attract new employers and quality jobs. Expand housing choices, including workforce housing. Partner with employers & nonprofits on housing options.



Collaborate for Regional Impact. Partner with county, schools, and neighboring cities. Shared services, data, and infrastructure. Advocate together for funding and resources.



Foster Connectivity & Vibrancy. Improve trails, riverfront, and transit access. Strengthen downtown vitality & parking strategy. Support safe, accessible mobility for all.



Solve Parking & Mobility Challenges. Modernize downtown parking management & technology. Address public perceptions and educate on available parking. Develop balanced mobility solutions for drivers, cycling, and pedestrians.



Implementation & Oversight Assign leads & teams for each priority. Define timelines, success indicators, and reporting checkpoints. Monitor progress: regular updates to Council and the public. Adapt & adjust: refine strategies based on results, feedback, and changing conditions.

Strengthen Fiscal Sustainability



- This summer, the Finance Committee, staff, and financial consultant, David Conley of Rockmill Financial met over the course of several months to develop a **comprehensive taxation policy** which was adopted by Council Resolution 25-65 on September 8, 2025.

  This policy establishes rationale for fund balances, sets benchmarks for financial evaluation, defines the use of surplus revenues, and outlines processes for evaluating the need for additional revenues. It aims to minimize the frequency and burden of new tax requests on residents, ensure equitable contributions from development, and align costs with services delivered while preserving or improving the City's financial strength.

  In January 2026, staff will prepare and present the first benchmark report to Council.

- A key action and guideline identified in the newly adopted Community Taxation Policy is "the City Manager and City Council will ensure, whenever possible, that new development contribute its fair share toward the infrastructure, services, and facilities it requires."

  As such, until additional funding sources can be secured, staff will be recommending implementing **new and expanding existing New Community Authorities** to help with the maintenance needs of the City. These maintenance needs include roadway and pathway maintenance, mowing of rights of way, and snow removal.

- Staff continue to monitor legislation in the Ohio House and Senate related to increased employee contributions to the Ohio Police and Fire Pension Fund. This is part of our effort to **address pension cost pressures**. The goal of the legislation is to bring employer contributions, currently 19% for Police Officers, to match contributions for Firefighters at 24% over a period of several years.

  Due to this change, staffing requests for Police Officers were carefully vetted before any recommendations were made.

- City staff have been actively engaged over the past several months in a **comprehensive evaluation of transportation impact fees** to ensure alignment with future growth and infrastructure needs. This effort includes close collaboration with two consulting firms - White & Smith, who are assisting in drafting the necessary code, and Tishler-Bise, who is conducting a detailed analysis of potential impact fee rates. As part of this work, staff is reviewing projects outlined in the City's Thoroughfare Plan to determine

their eligibility for funding through impact fees, Tax Increment Financing (TIF) or New Community Authorities (NCA), a combination of those tools, or through direct developer contributions. Staff anticipates bringing forward consultant recommendations and formal presentations to Council in 2026.

Grow and Diversify the Local Economy

- In 2026, the Economic Development team will continue a lean, in-house campaign to **attract game-changing employers**. We will continue to produce targeted marketing materials internally, keep our key sites current for site selectors, and use our site-massing software to illustrate build-ready concepts that mitigate risks and expedite decisions for prospects. We will also keep offering desktop environmental reviews to accelerate early due diligence for companies evaluating Delaware.



- Building on the small 2025 grant, we will retain the relationship with a budget site-selection advisor for **targeted prospecting** and attend nearby, high-yield industry trade shows, prioritizing those within driving distance to control costs. Staff time will cover most of this work: research, pitch-deck development, prospect outreach, and coordination with state and regional partners on infrastructure readiness. This approach leverages City capacity where other communities typically outsource to consultants, environmental firms, and engineers, enabling us to stay visible, nimble, and responsive despite tight resources while advancing the Strategic Action Plan's emphasis on proactive marketing, workforce-housing awareness, and site readiness.

- Concerning **Housing affordability**, the number one priority is more housing, of all types. This doesn't directly create affordable housing but indirectly frees up existing older homes that would be considered more affordable. Additionally, more rental units drive down the rent costs when there are increased supply and competition. Planning staff also continue to work with our Economic Development Department to find more opportunities for LITEC (Low-income tax credit) housing as well as ways for the CRA to be utilized.

Collaborate for Regional Impact



- The city has always recognized the importance of **maintaining strong relationships with our jurisdictional neighbors** including the County, ODOT District 6, Mid-Ohio Regional Planning Commission, Ohio Public Works Commission, Delaware City Schools, area Townships, and agencies. Many of our successful initiatives have benefited from these strong partnerships including joint grant applications, mutual aid agreements, and project planning and cost sharing. As elected officials and agency staffing transition from their respective positions, it is imperative to prioritize maintaining

these relationships through routinely scheduled coordination and update meetings.

- In 2026, the city will continue working closely with ODOT on the Point Improvement Project where ODOT remains lead agency supported by many city divisions and staff. We will also be **working with ODOT, MORPC and OPWC** on applications for major transportation improvements including roadway paving, and improvements to the William/Liberty and Lake/Central intersections. The city and county will begin outlining agreements on establishing cross-jurisdictional speed limits, and road maintenance responsibilities in areas when the corporate limit straddles both jurisdictions. The city remains an important stakeholder in both ODOT's US23 Connect and the more recent I71-US23 Connector initiatives.

- The city and county will continue to work toward a possible new governance model for the **Delaware Municipal Airport** as contemplated in the 2024 study. The airport consultant has identified immediate recommendations that should be addressed early on while each governmental entity contemplates a change in this structure. Such changes will consist of best practices approach considering the circumstances that exist in the market at the time of the study.

- In 2026, we will deepen our **town-gown collaboration with Ohio Wesleyan University (OWU)** to catalyze reinvestment at the campus edge and downtown. The City and OWU will continue exploratory work on a **new hotel project**, including concept refinement, site packaging, and initial partnership and financing pathways that support shared goals for historic character, economic vitality, and public benefit. In parallel, we will coordinate with the Entrepreneur Center on programming that connects students, founders, and local employers to downtown storefronts and innovation spaces.

- To stretch limited dollars, we will provide a modest grant to OWU to **hire student interns who will support the City's downtown** marketing, including content creation, social media, event promotion, and data collection. Staff will manage intern scopes, align messaging, and coordinate with downtown partners. This staff-led, low-cost model advances the Strategic Action Plan's call to leverage the OWU partnership for catalytic redevelopment while building a stronger pipeline between campus talent and student engagement in downtown and the local economy.

<u>Foster Connectivity and Vibrancy</u>

- We anticipate starting on a **Focus Area Plan for the South Sandusky corridor** in 2026 (priority 2). Because of the existing built environment, it

will be a different kind of study which will focus on revitalization and redevelopment, as opposed to first-time development (like in the SW and SE). The South Sandusky Focus Area was selected as a studio topic for Ohio State University Community and Regional Planning Students for the spring semester of 2026. They will be putting together their ideas for the neighborhood and will present them as a final project. Our hope is to build off their ideas and expand on them after a community outreach session with residents. This Focus Area Plan will be done in house with anticipated completion by Spring of 2027.

- In 2026, staff will focus on advancing **key trail connectivity projects** that strengthen access to parks and the riverfront. Efforts will include developing a concept plan for the Olentangy River Trail extension from Mingo Park to the Merrick Boulevard/Panhandle Bridge area. This critical segment will connect to the Merrick Boulevard and Houk Road multi-use trails, creating a continuous link between three major community parks. In addition, staff will continue easement acquisitions and design work for the Delaware Run Trail extension, as well as completing trail additions at Sunnyview PPG Park and Mill Run Park to expand neighborhood-level trail access.

<u>Solving Parking and Mobility Challenges</u>

- The City of Delaware Parking Program and Modernization Study, to include the implementation action plan, were presented to the Parking & Safety Committee in June 2025 and later approved by City Council in July 2025. The main objective of the modernization study was to assist in the implementation of revised meter rates and restrictions, permit parking, compliance management, and technology. Beginning in 2026, the City will replace deteriorating payment infrastructure with multi-space pay station technology, evaluate and refine the distribution of paid and free parking, and update signage in accordance with current standards.

<u>Path Forward: Implementation and Oversight</u>

- In 2026, the City will initiate a refresh of our website to enhance accessibility, usability and transparency for residents, businesses and visitors. The project will update the site's design, improve navigation and ensure compliance with current and upcoming accessibility standards, including new ADA requirements taking effect in 2027 for our city. The website refresh also aligns with the Strategic Action Plan, supporting its vision for a more connected, informed and engaged community as Delaware plans for its future. The updated platform will streamline online services and make it easier for users to find information and interact with the City digitally.

REVENUE HIGHLIGHTS

General Fund revenues for 2026 are projected to increase over the current year, driven primarily by income tax and property tax sources. General Fund revenues are budgeted at $41.5 million, marking a 8.4% increase from the previous year's approved budget of $38.3 million.

As of the end of September 2025, total revenue receipts in the General Fund are approximately $2.4 million, or 8.0%, higher than the amount received by that time last year. However, $1.5 million is a repayment of an advance from the Self-Insurance Fund necessary at the end of 2024.

Property taxes are collected following the first- and second-half real estate settlement periods in April and August, respectively. The distributions were $2.74 million and this is up $95,000 or 3.6% over the amount the city received in 2024. It is important to note that property taxes primarily fund schools and other property tax-dependent entities. For every $100 in local property taxes, the City of Delaware receives only $4.99.



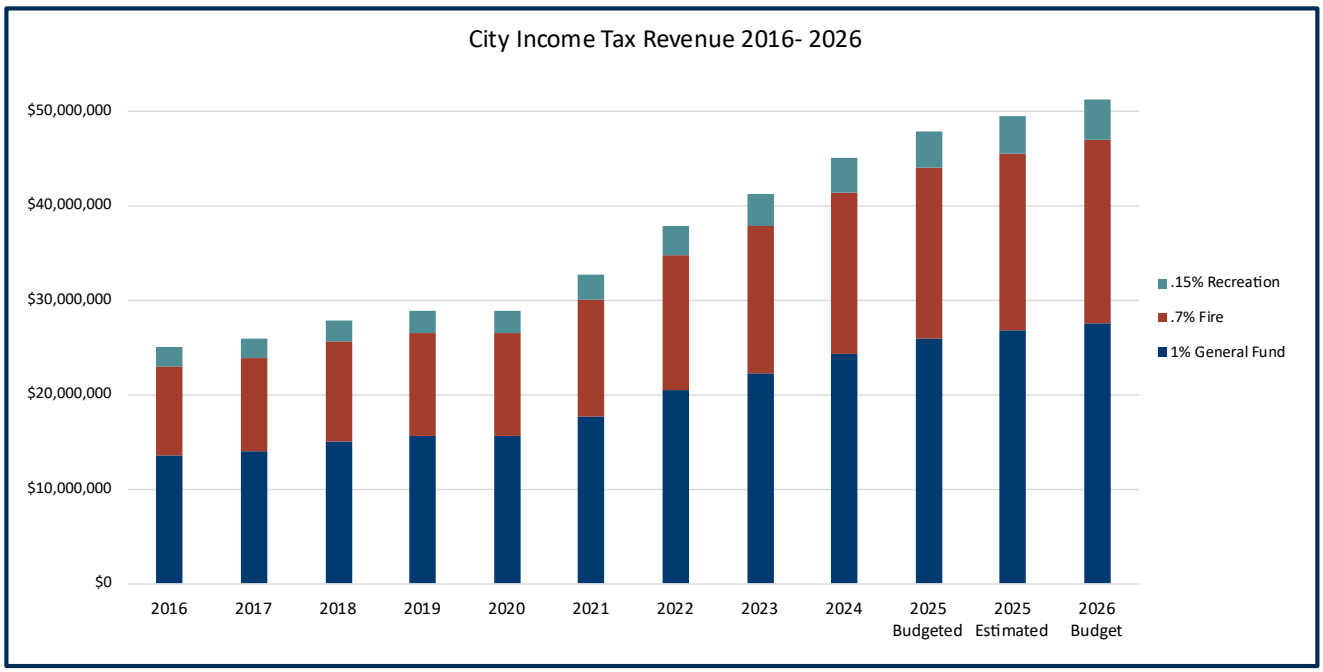
Additionally, 2026 marks the first year the General Fund will see the impacts of Council Resolution 25-05. This resolution is shown under transfers into the General Fund and reflects the shifting of collected inside millage previously dedicated to Fire Pension liability that was met in 2024. This is expected to generate approximately $500,000 in additional revenues.

Below is a summary of the General Fund revenues of 2026 in contrast to the previous two years.

Summary	2024 Actual	2025 Budget	2025 Estimated	2026 Proposed
Total Revenue	$37,501,910	$38,261,394	$41,330,428	$41,469,378
Total Expenditures	$38,213,097	$38,169,740	$37,423,990	$39,395,207
Fund Balance	$13,075,092	$12,230,622	$16,981,530	$19,055,701
Balance %	34.22%	32.04%	45.38%	48.37%

INCOME TAX

City income tax revenue remains the largest source of discretionary income, supporting most operations and capital investments. The estimate for the end of 2025 for this revenue source indicates a 3.3% increase over the 2025 budget.

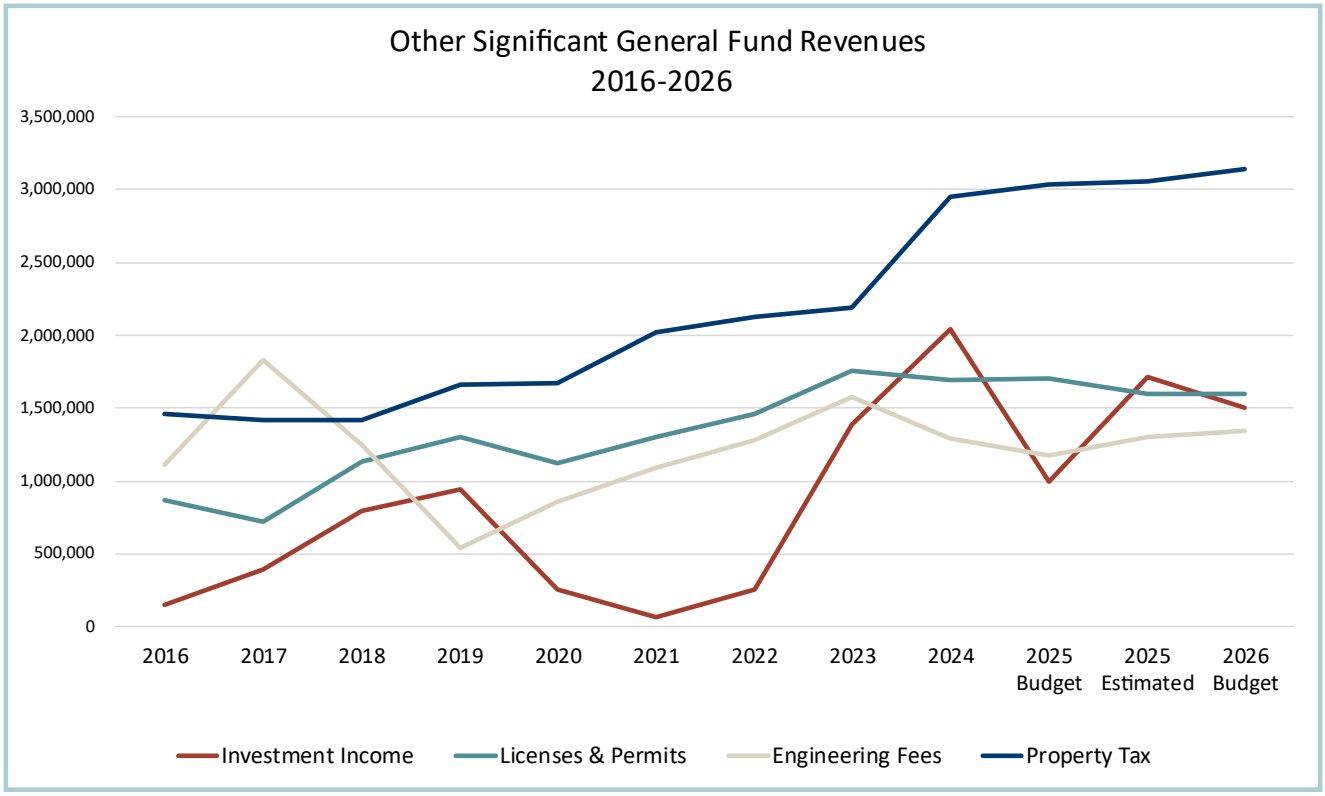


OTHER SOURCES OF REVENUE

General Fund revenue indicators vary, with some categories surpassing and others lagging behind last year's figures.

- Intergovernmental receipts such as the Local Government Fund, state, and local grants, have decreased by $41,000, or 3%, compared to the previous year.
- License and permit fees are currently below budget projections.
- Citywide, investment income has seen an increase, up $317,000 (as of September), reflecting a 10% increase over 2024. However, the General Fund is down $67,000 or 4.7% (as of September) from the prior year.

The next chart compares significant revenue sources, highlighting property taxes as the area with the most significant growth.



EXPENDITURE HIGHLIGHTS

The General Fund budget for 2026 is set at $39.4 million, representing a $1.2 million increase from the previous year's budget. Notable new budget items include:

- A proposed staff realignment is included with the Departments of Finance and Budget, Management, and Procurement. This reorganization will consolidate the departments under the leadership of a single managing director to enhance coordination, efficiency, and service delivery.

  With the impending retirement of the current Finance Director, leadership of the reorganized department will transition to the Budget, Management, and Procurement Director, providing continuity and strategic direction this period of change.

  Within the newly structured Finance Department, the Deputy Finance Director will oversee the functions of Accounting, Utility Billing, and Collections. Additionally, there will be two Administrator level positions, Income Tax Administrator and the newly created Procurement Administrator to further strengthen the City's purchasing processes and compliance functions.

  Along with the Procurement Administrator, promotions and the addition of a Financial Specialist role allow work to be redistributed. The Finance Director will maintain leadership over all areas including Budget, Risk Management, Development Finance, Treasury and Debt Management.

- The budget implements the recommendation from the approved Capital Improvement Plan 2026 – 2030. This includes bundling several medium-sized, typically deferred projects into a single note issuance for financing. Examples include:
    - City Hall roof replacement - $400,000
    - Justice Center roof replacement - $800,000
    - Cemetery West expansion - $350,000
    - Springfield Trail pier improvement - $425,000

  In addition, all other capital improvements from the adopted plan have been placed in the 2026 budget, including safety-related upgrades at the City-owned Unity Community Center.

- The City is in the beginning phases of implementing the study proposed by Burgess & Niple to assess the adequacy of existing facilities and recommend whether to remain in, renovate, or expand them. Facility needs are becoming an increasing concern for the current and projected workforce. Space for vehicles, equipment, staff work areas, and storage is already limited and will become more constrained with growth. We anticipate the final recommendations will be completed by the end of the first quarter of 2026.

- The Economic Development Reserve transfer is proposed to be increased to $250,000 from the previously budgeted amount of $75,000. This will enable the Economic Development Director to better prepare "shovel ready" sites to attract and retain businesses. Through increased funding for site readiness and collaboration with other local, regional and energy partners, the City of Delaware will experience increased economic development opportunities to support the City's business development efforts.

- Hiring and onboarding new members to the City's executive management staff that includes City Attorney and Director of Public Utilities.

FACILITY MAINTENANCE ROTARY

A new Internal Service Fund, the Facilities Maintenance Fund, is maintained for the second year now and it is providing the necessary support for ongoing facility maintenance operations by allocating those costs across all city departments and facilities. The proposed budget includes routine maintenance that includes, but is not limited to painting, carpeting, boilers, heat pumps, LED conversions and ceiling tiles. Previously, routine maintenance had a $100,000 set aside and now it is increased to $350,000 for 2026.

TRANSFERS

The transfer to the Street Maintenance Fund is proposed to be maintained at $2.95 million, an increase of $200,000 from the previous year.

The transfer to the Airport Fund is proposed at $200,000 for 2026. This is down $80,000 from the prior year. The transfer to the Cemetery Fund has been raised from $175,000 to $315,000.

The transfer to the Municipal Court and Clerk of the Court remains stable; however, transfers have varied depending on the operation. The Court has an increased appropriation of $775,000, up from $500,000 in the previous year. In contrast, the Clerk of Court support from the General Fund decreased to $850,000 (for 2026) in comparison to $1.2 million in 2025. As stated last year, Court expenses for facility maintenance are reflected as a General Administration transfer since it is the responsibility of the City to provide a suitable workplace for the Courts.

OTHER FUNDS

PARKS AND RECREATION FUNDS

The proposed budget reflects the first year that the Parks and Recreation Fund will be able to fully support its own operations and capital needs. To enhance transparency, a new Parks and Recreation Capital Fund has been created. This budget reflects a recommendation that the new capital fund receive a transfer of $1 million in excess revenues after debt service from the Park Levy Fund. Moving forward, the revenues from the newly passed parks income tax levy will be split, as the General Fund income tax revenue is, with 86% budgeted for operations and 14% budgeted for transfer to the new capital fund.

UTILITY FUNDS

Utility rates, including user and connection fees, have been under review through the assistance of consulting group, Raftelis. This is necessary to maintain reliable, high-quality services that include the City's water, sewer, and stormwater utilities.

In 2025, staff recommended raising the base water utility rates by 5% and each additional tier by the American Water Works Association's multiplier. An interim approach was needed, and a subsequent proposal was approved by the City Council in July that increased the consumption use rates by 5%. Further changes are recommended with this year's Fee Schedule update. The proposed change reflects an approach based on water consumption, with lower rates for those typical users focused on conservation and higher rates for bigger users.

The 2026 budget includes two major utility extension projects in the City's southwest region: water and sewer extensions along US-42 and southward on Sawmill Road, reaching the southern service boundary. Initially introduced in the 2021-2025 CIP, the US-42 extension was scheduled for 2024, with South Sawmill following in 2025. Due to funding and project limitations, both are now set for 2026. These utility expansions were originally aimed at spurring commercial growth in the area. The successful North Sawmill extension — which enabled the development of nearly 900,000 square feet of industrial production space — illustrates the potential impact.

As 2026 nears, growing interest in the areas south of US-42 highlights the near-term benefits expected from these utility expansions, bringing both growth and revenue to Delaware.

REFUSE FUNDS

No new rates are included in the 2026 budget. In 2025, the City was awarded $200,000 for the purchase of recycling tipcarts and educational materials from the Environmental Protection Agency's competitive Recycle Ohio Grant Program. With the financial assistance of this grant the City has successfully completed the delivery of recycling tipcarts to all residential refuse customers. This achievement

represents a key milestone in enhancing the efficiency and sustainability of our solid waste management operations.

The changes implemented in 2025 - particularly the full deployment of standardized recycling containers and adjustments to collection rates - have significantly improved the operational and financial sustainability of the refuse and recycling program. These improvements have positioned the City to enter the 2026 budget year with a more stable and resilient service model.

With these strategic changes in place, the City is better equipped to maintain high-quality, sustainable waste collection services for all customers in 2026 and beyond.

FIRE/EMS FUND

The addition of the fifth fire station, known as Station 305, is represented as a Fire and EMS Fund major project. The project entails renovation of an existing building at 680 Sunbury Road that will serve as headquarters and include training spaces and a community room. Once Station 305 is completed, renovations will proceed at Fire Station 301, and Station 302 will be upgraded with a fire sprinkler system. To finance this project and the construction of a fire training tower, the City plans to reissue approximately $16.5 million in debt next year.

Hiring for the personnel needed at the fifth fire station is budgeted to begin mid-year 2026. Although the station is not scheduled to open until the end of the first quarter of 2027, hiring will occur earlier to allow adequate time for training, orientation, and onboarding under the direction of the Fire Department's Training Officer. Once the new station opens, the department will be capable of operating at the needed staffing requirements.

IMPACT FEE FUNDS

The City of Delaware charges impact fees on new builds for their impact on City services and facilities. These one-time fees can be used to fund new or expanded capital needs resulting from growth. Over the past year, staff have worked with a consultant to evaluate both residential and non-residential development projects and compared them to current municipal service costs. Preliminary findings will be presented to the Finance Committee for review and recommendations.

Impact fees have funded various improvements across parks, police, fire, and municipal operations, with notable projects in Delaware's parks system. The proposed Park Impact Fee Fund budget for 2026 includes significant projects that include the Curve Road Site Development and the Delaware Run Greenway Expansion.

Design and construction efforts will continue at the Curve Road site, which will serve as a multi-functional community facility. Planned improvements include the development of athletic fields, the Parks and Facilities Maintenance building, the Fire Training Tower, and municipal storage. These improvements will create a shared-use campus that enhances operational efficiency and provides new recreational opportunities for the public.

The second major project involves continued investment in the Delaware Run Greenway corridor. In 2026, work will focus on expanding the greenway and extending the multi-use trail network by pursuing key connections to the Lexington Glen trailhead and Hidden Valley Golf Course. This project also

emphasizes protecting and restoring the Delaware Run stream corridor, preserving valuable natural resources while creating a safe, accessible route for pedestrians and cyclists.

The Delaware Run Greenway serves as a vital natural corridor for the growing west side of Delaware, offering both recreational and environmental benefits. Continued investment through park impact fees will ensure the City maintains a balance between growth, public access, and resource protection.

PARKING FUND

The City is now implementing the approved Paid Parking Modernization Study recommendations to update the design of a paid parking program. This will help implement revised meter rates and restrictions, permit parking, compliance management, and technology. Included in the budget is $50,000 for the start of the transition to a multi-space pay station downtown.

The budget includes a partial-year funding for a full-time parking administrator starting the 4th quarter of 2026. This position will be responsible for administrative and professional work directing the City's public parking system. This would include parking meter operations, parking enforcement, ticket processing and collections, as well as other work as required.

PROPOSED CHANGES

HEALTH INSURANCE

The City's health insurance program continues to experience increases, primarily due to medical claims and pharmacy costs. The total number of individuals covered, including both employees and their dependents, now stands at 887 members. In 2024, the City incurred almost $8 million in medical claims and over $2.6 million in prescription claims. Premiums, along with COBRA rates, are projected to increase by 8-10% depending on the coverage selected.

For the year 2025 plan, the City made a change to its dental insurance provider, switching to Delta Dental. The adjustment was expected to reduce overall premium costs by 2% compared to the prior year's expenses. Based on the performance of the dental plan for 2025, dental premiums will be reduced by 26% for 2026.

The City's Human Resources Department has continued to promote the Wellness Program, with 203 employees meeting a portion of the wellness activity requirements for 2024. Employees who complete all required activities — health assessments, biometric screenings, wellness exams, and preventative care visits — will qualify for a premium discount in 2026.

In 2024, a staff committee completed a thorough and competitive process to select a new health insurance broker. As a result, the City transitioned to McGohan Brabender, a mid-Ohio-based firm, effective January 2025. This marked the first change to this program in over 30 years.

Now that the arrangement has been in place throughout 2025, the City is pleased with the results. Day-to-day and overall plan management have improved significantly, thanks to the dedicated oversight of the plan and the support provided by McGohan Brabender. Value-added services have proved especially helpful in assisting members with resolving claim issues, further enhancing the overall experience for employees and strengthening the City's benefits program.

Looking ahead, several changes are planned for the 2026 plan year. These changes are designed to further reduce overall plan costs, while maintaining employee satisfaction and even expanding benefit offerings, continuing the City's commitment to providing high-quality, cost-effective healthcare coverage.

PERSONNEL

The following table outlines the proposed personnel changes included in the 2026 budget. In addition to the new positions, the City is submitting several reclassifications aimed at promoting employee retention and supporting succession planning. Further details about the Management Incentive Program will be provided in the budget presentation to City Council and the Finance Committee.

Department	Action	Current Position → To
CMO	New	**300 Hours for a MORPC Intern** Estimated Cost: $6,100
HR	New	**Addition of HR Specialist** Estimated cost $98,598
Legal	New	**Victims Advocate PPT** Estimated Cost: $44,253
Procurement	New	**Addition of Procurement Administrator** Estimated Cost $160,723
Finance	New	**Addition of Financial Specialist I** Estimated Cost: $95,955
Finance/Tax	PPT to FT Conversion	**Financial Specialist PPT to Accounting Specialist I** Estimated Cost: $53,797
Finance/UB	Reclassification	**Clerical Specialist PPT to support UB/Collections** Budget Neutral
IT/GIS	Position Regrading & Reclassification	**GIS Coordinator to GIS Manager (M10)** Estimated Cost: $509
IT/GIS	Position Regrading & Reclassification	**GIS Analyst to GIS Coordinator (M8)** Estimated Cost: $3,827
Parks	New	**Addition of Parks Technician** Estimated Cost: $93,872
Recreation	New	**Addition of 2000 Seasonal Hours** Estimated Cost: $34,050
Police	New	**3 additional Officers** Estimated Cost: $428,699
Police	New	**Communications Role (Q3)** Estimated Cost: $69,317
Parking	New	**Parking Coordinator Role (Q4)** Estimated Cost: $34,658
Fire/EMS	New	**1 additional Firefighter** Estimated Cost: $135,075
Traffic	New	**Addition of Traffic Technician** Estimated Cost: $95,034
Refuse	New	**Addition of 3200 Seasonal Hours**

Refuse (continued)		Estimated Cost: $60,745
Water Distribution	New	**Addition of Meter Tech Supervisor** Estimated Cost: $114,848

LABOR CONTRACT UPDATES

Several labor or collective bargaining agreements are set to expire during the upcoming fiscal year. These include:

Delaware Public Works, Utilities, and Parks Association
American Federation of State, County, and Municipal Employees (AFSCME) – Clerical Unit
Fraternal Order of Police (FOP) – Office & Clerical
The Water and Wastewater Treatment Facility Employees Association

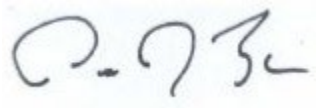
The City aims to have successor agreements before City Council before the end of the upcoming calendar year.

CONCLUSION

In closing, I extend my sincere appreciation to Budget, Management & Procurement Director Alycia Ballone, Finance Director Rob Alger and team members Elke Lonas, Michael Day and Kim Gepper for their exceptional work throughout this budget process. The City's financial strength is a testament to their dedication and expertise. I also commend our department directors, managers, and employees for their unwavering commitment to service excellence.

Finally, I would like to thank the Mayor and City Council for their continued leadership and vision. Their steadfast commitment ensures Delaware remains a thriving, financially strong, and forward-thinking community. The proposed FY 2026 budget builds upon past successes, maintains our tradition of fiscal responsibility, and sets the stage for another year of achievement.

Respectfully submitted,



Paul J. Brake, ICMA-CM, CEcD
City Manager

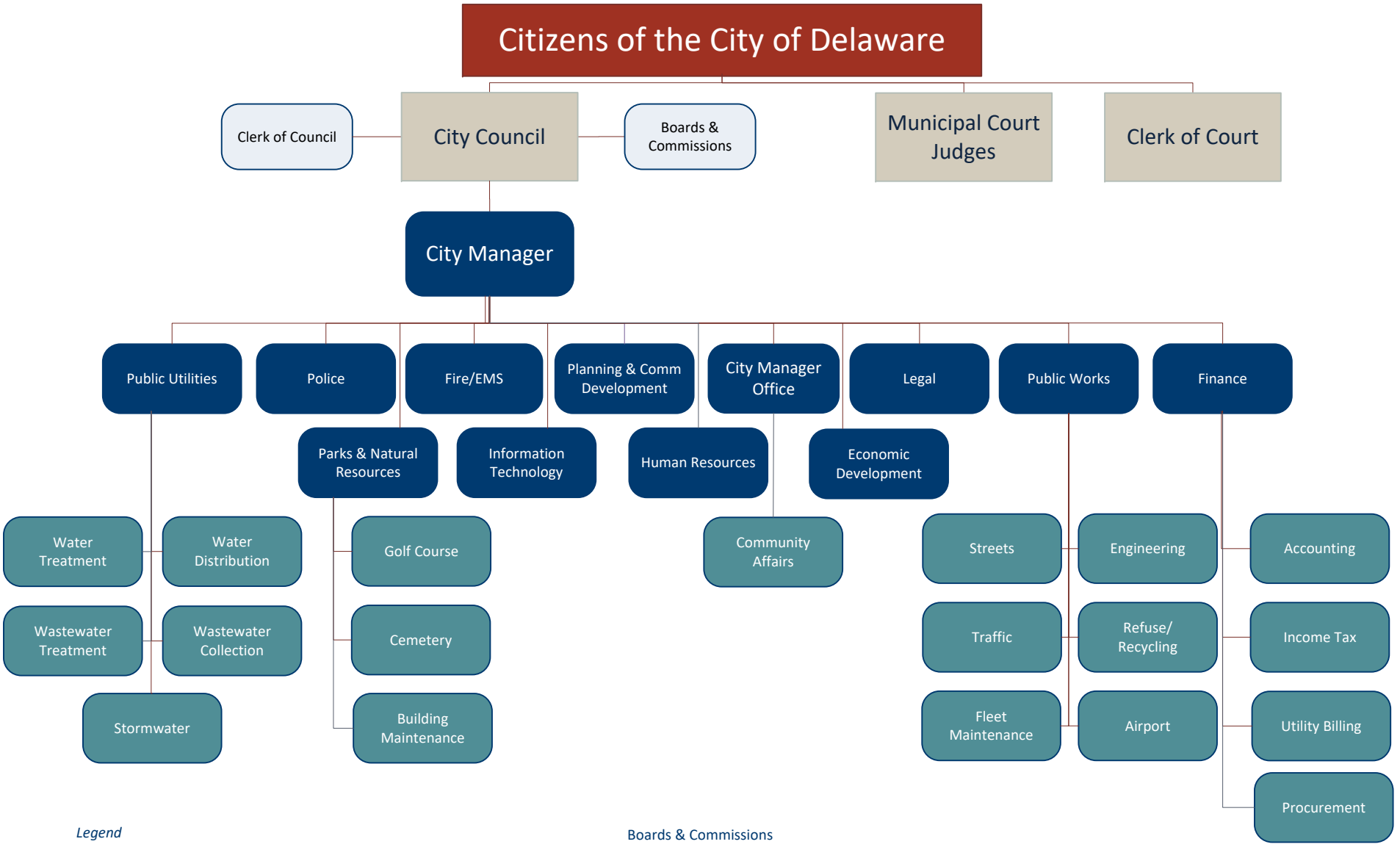
CITY STAFF

City Manager	Paul J. Brake
Assistant City Manager	Andrew Beare
Clerk of Council	Sarah Dinovo
Finance Director	Alycia Ballone
Director, Public Utilities	Emily Meek
Police Chief	Adam Moore
Director, Parks & Natural Resources	Ted Miller
Fire Chief	Tim Pyle
Chief Information Officer	Susie Daily
Director, Planning & Development	Sandra Periera
Director, Economic Development	Nic Langford
City Attorney	David Mosier
Director, Public Works	William Ferrigno
City Engineer	Jonathan Owen
Director, Human Resources	Jessica Feller
Community Affairs Director	Bob Hogensen

Members of City Council appoint the positions of City Manager and Clerk of Council. The conditions of employment for the City Manager and the Clerk of Council are subject to contract and reviewed on an annual basis. The conditions of employment for the Executive staff are subject to the provisions of the Management Pay Plan and reviewed annually.

COURT STAFF

Presiding and Administrative Judge	Kyle Rhorer
Judge	Mark Fowler
Clerk of Court	Cindy Dinovo
Magistrate	Amanda Bunner
Court Administrator	Darren Smith
Chief Community Control Officer	Lindsey Blue
Chief Bailiff	Michael Taylor



Legend

Elected position

Department [appointed Director]

Division

Boards & Commissions

Airport Commission
Board of Zoning Appeals
Charter Review Commission
Civil Service Commission
Finance Committee
Parking & Safety Committee
Public Records Committee
Public Works & Public Utilities Committee
Historic Preservation Commission
Income Tax Board of Review
Parks and Recreation Advisory Board
Permanent Tax Advisory Committee
Planning Commission
Shade Tree Commission
Sister City Advisory Board

EST 1808 CITY OF DELAWARE OHIO

COMMUNITY PROFILE

OUR CITY

Delaware is a family-oriented community that blends a traditional hometown atmosphere with a modern, independent spirit. Delaware has a rich, 217-year history and is the seat of government for Delaware County, one of Ohio's fastest growing counties. The city boasts a vibrant downtown, established neighborhoods and diverse, cultural and recreational opportunities.

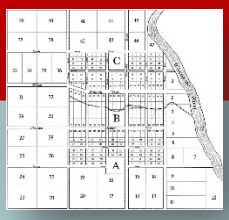
Since 2010, the city has experienced an 18-percent population increase, to an estimated 45,000 residents, as well as continued residential and commercial development. Delaware's population growth has fueled new development activity and consistent tax base expansion. The city financial profile is characterized by balanced operations and prudent fiscal management.

Delaware encompasses 25 square miles. The city provides standard municipal services which include public safety, road maintenance, and water and sewer treatment and distribution. The city employs approximately 320 full time and 37 part-time staff.

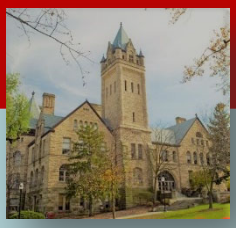
Delaware has established itself as a place where both traditional and entrepreneurial businesses can flourish. Our economic base features high-tech and manufacturing, county government, health care, financial institutions, Ohio Wesleyan University and several commercial districts.

The City of Delaware is an *Ohio Magazine* Best Hometown, a *Money Magazine* Top 50 Best Place to Live in America and boasts an award-winning downtown. Learn more at delawareohio.net









Pre-1800 Delaware, Wyandot, Mingo, and Seneca Indian tribes inhabit the area

1808 Delaware platted; Delaware County seat located in the Village of Delaware

1822 19th US President Rutherford B. Hayes born in Delaware

1842 Ohio Wesleyan University founded

MUNICIPAL GOVERNMENT

On May 9, 1808, Moses Byxbe filed or, “platted” the, “plan of the town of Delaware,” marking the real beginning of the present City of Delaware.

Delaware's Charter, or "constitution," was approved by voters in 1951 and went into effect January 1, 1954, establishing the Council-Manager form of government that combines the leadership of elected officials with the professional experience of an appointed manager.

The seven-member City Council performs the legislative functions of government. Its members are elected to four-year terms through nonpartisan elections, with four elected by ward and three at-large. The mayor and vice-mayor are selected by their peers from the three at large positions at the conclusion of each bi-annual election. Council members appoint the City Manager, who is the chief executive officer.

The City of Delaware is proud to support residents with a full array of services, including:

Police safety services: patrol, emergency dispatching, detective bureau, community relations/education

Fire safety services: fire, EMS, fire prevention and inspections, community relations/education

Public services: engineering and infrastructure, streets maintenance and signage, snow removal, yard waste/solid waste collections

Utilities: Water treatment and distribution, storm water and sanitary sewer maintenance

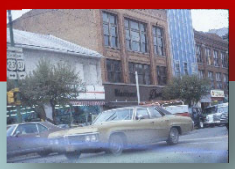
Parks, recreation, natural resources: youth, adult and senior programming in partnership with the YMCA, special events, cultural arts, forestry, community beautification

Community Development: planning and zoning, building inspections, code compliance









1873 Delaware attains City status (population 6,000)

1913 Olentangy River floods downtown; 18 killed, all city bridges destroyed

1965 Pittsburgh Plate Glass – PPG – is first industrial park tenant

1980 City population reaches 18,780

DELAWARE: BY THE NUMBERS

Delaware provides a variety of services to help maintain our community and keep it safe. These services are paid for in several ways, including with income tax, fees, state and federal funds.

Solid Waste and Recycling (in tons)

Avg monthly recycling collected: 235
Avg monthly trash collected: 1,421
Avg monthly yard waste collected: 186
Vehicles in use: 17

Income Tax

Individual tax returns processed: 17,873

Water, Wastewater, Stormwater

Miles of waterline maintained: 217
Miles of sewer maintained: 208
Avg daily consumption (gallons): 3,500,000

Public Safety

Police arrests: 1,525
Fire/EMS service calls: 7,228

Streets, Traffic and Fleet

Lane miles of roadway: 397
Streetlights maintained: 4,740
Traffic signals maintained: 63

Parks and Natural Resources

Acres of park land maintained: 445
Parks maintained: 26
Cemetery acres maintained: 80

Airport

39,000 landings and takeoffs
Runway length: 5,800 feet

Planning and Community Development

Code enforcement actions: 1,800
Construction inspections: 17,000









2008 Glenwood Crossing, largest commercial-retail project in city history, opens

2011 Community Center opens

2017 Water plant brought fully online following $30-million upgrade

2023 Electric aggregation program for residents begins

BUDGET SUMMARY

BUDGET PROCEDURES

TAX BUDGET

The City is required by state statute to adopt an annual appropriation cash basis tax budget. All funds except agency funds are legally required to be budgeted utilizing encumbrance accounting.

The tax budget is adopted by City Council, after a public hearing is held, by July 15th of each year. The budget is submitted to the Delaware County Auditor as Secretary to the County Budget Commission by July 20th of each year, for the period January 1st to December 31st of the following year. The Delaware County Budget Commission (the Commission) determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews revenue estimates. The Commission certifies its actions to the City on or around September 1st. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. On or about January 1st, the certificate of estimated resources is amended to include unencumbered fund cash balances at December 31st. Prior to December 31st, the City must revise its budget so that total contemplated expenditures from any fund during the ensuing total fiscal year will not exceed the amount stated in the certificate of estimated resources.

BASIS OF BUDGETING

Budgets for all City fund types are prepared on a cash basis. This basis of budgeting means that revenues are recorded when received in cash and expenditures are recorded when encumbered or paid in cash.

Revenues and expenditures are identified throughout the budget process as City Council maintains legal oversight over appropriations. Annual budgets are balanced to the budget and accounting systems at the commencement of each fiscal year and during the preparation of the Comprehensive Annual Financial Report. Adjusting entries in accordance with GAAP are made to properly reflect this balancing to the budget and other financial statements within the annual report. These entries include accounting for the prior budget year's carryover encumbrances, and the current year's carryover encumbrances into the forthcoming budget year.

APPROPRIATIONS

City Council is required by Charter to adopt an appropriation ordinance prior to the beginning of the ensuing fiscal year. The appropriation ordinance controls expenditures at the fund and function or major organizational unit level (the legal level of control) and may be amended or supplemented by Council during the year as required. Appropriations within an organizational unit may be transferred within the same organizational unit with approval of the City Manager. No changes to the total amount of a departmental or fund appropriation may be made without the legislative action of City Council.

Unencumbered appropriations lapse at year-end and may be re-appropriated in the following year's budget. Encumbrances outstanding at year-end are carried forward in the following year. The prior year appropriations corresponding to these encumbrances are also carried forward as part of the budgetary authority for the next year and are included in the revised budget amounts shown in the budget to actual comparisons.

ENCUMBRANCES

The City establishes encumbrances by which purchase orders, contracts and other commitments are recorded to set aside a portion of the applicable appropriation. An encumbrance reserves the available spending authority as a commitment for a future expenditure. All purchases exceeding $250 require an approved purchase order.

BUDGETARY CONTROLS

In addition to internal accounting controls, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions outlined in the annual appropriation ordinance approved by City Council. Activities of all funds, with the exception of advances, are included in the annual appropriation ordinance. All funds except agency funds are legally required to be budgeted. Upon adoption of the annual appropriation ordinance by City Council, it becomes the formal budget for City operations.

Financial reports, which compare actual performance with the budget, are available on the City network to directors so they are able to review the financial status and measure the effectiveness of the budgetary controls. A financial report summary is provided by the Finance Director to City Council on a monthly basis. The City also maintains an encumbrance accounting system as one technique for accomplishing budgetary control.

BUDGETING PROCESS

The City's operating budget starts off with budget staff informing departments of the upcoming budget season and the requirements such as budget request guidance, budget calendars, and department expectations. This usually occurs in June.

Budget request templates are sent to departments in July. The budget requests include separate sections where departments list their mission, purpose, goals, accomplishments and performance metrics. Each department is also expected to submit a narrative that explains reasons for specific increases or decreases in line items and justification for additional personnel. Departments must also submit details of certain significant line items with their request. This helps staff, City Council and the public understand what city departments plan to purchase or fund in the budget year.

As budget requests are coming in, the Finance Department generates estimates of what the City's revenues are projected to be in the new budget year. These estimates are used as a basis for making final funding decisions.

To help budget staff during review of budget requests, departments are asked to prioritize their budget requests. This helps budget staff make important decisions when reviewing all department requests.

Once all budget requests are submitted, they are reviewed by the budget staff. This occurs in early October. This involves reviewing compliance with budget request guidelines, making sure requests conform to any requirement of the City Manager or Finance Director (i.e. holding expenditures to certain levels), analyzing variances, and generating various questions for department response.

Each Department is invited to discuss their budget requests with the budget staff. These are considered budget hearings. The budget staff includes the City Manager, Assistant City Manager, Finance Director, and Deputy Finance Director. These meetings allow budget staff to get a better understanding of a department's request and also for departments to understand the budget policy concerns and interests of the City Manager and City Council.

After all departments have had their hearings, the City Manager, with input from budget staff, makes final budget decisions. The proposed budget document is prepared with a budget message from the City Manager and submitted to City Council by November 15 of each year.

Once submitted the City Council sets a public budget review schedule. This process lasts about 5-6 weeks from mid-November until the end of December. Each budget meeting lasts several hours and many of the details of each department's budget are discussed in open public

session. Department staff and city budget staff are available to answer questions at these meetings. Budget staff are also available to respond to any budget related research questions and compile all budget amendments submitted by City Council.

Once the department presentations before City Council conclude, budget staff gather all the budget amendments and provide an amendment list for council to review. Each amendment is considered and voted on individually. This process usually occurs at the final budget meetings of the year. Once the amendments are adopted, City Council votes to approve the operating budget. Approval occurs before December 31st of each year. Once approved, the budget is considered adopted.

BALANCED BUDGET

The budget is considered to be in balance when expenditures are less than or equal to revenues plus existing fund balances.

2026 BUDGET CALENDAR

TIMELINE	EVENT
June 2025	Finance Committee reviews financial policies used in drafting budget
July 11, 2025	Budget packets and guidance distributed to Department Heads
August 15, 2025	Budget packets back to Budget Team
September 2-12, 2025	Budget review with Department Heads, Budget Team and City Manager
September 26, 2025	Initial First Draft of Budget
September 29-October 10, 2025	City Manager Review and Subsequent Drafts
October 13-17, 2025	Payroll/Final Budget Reviews with Departments, Budget Team, and HR Team
October 20-22, 2025	Final review (if needed) with Department Heads
October 23, 2025	Budget packets distributed to City Council
October 27, 2025	First Reading
October-November 2025	Finance Committee Reviews
November 10, 2025	Second Reading and 1st Public Hearing by City Council
November 17, 2025	Organizational Meeting
November 24, 2025	Third Reading and 2nd Public Hearing by City Council
December 1, 2025	Budget Work Session (If Needed)
December 8, 2025	Fourth Reading and Approval
December 15, 2025	Fifth Reading and Approval (if needed)
January 30, 2026	Finalized 2025 Performance Metrics & GFOA Narratives due
March 6, 2026	GFOA Budget Submitted

GUIDING POLICIES

DELAWARE TOGETHER COMPREHENSIVE PLAN

The Delaware Together Comprehensive Plan serves as the City's blueprint for growth and development. It is a primary resource for City Council, Boards and Commissions and the Administration, and is the broadest and most comprehensive policy document for the City.

The Comprehensive Plan was updated through a process beginning in 2018 and culminating in the Winter of 2021. To view the entire plan, visit: https://delawaretogether.net/

The plan is guided by the vision statement below and includes six goals that reflect themes from the community input. Each goal is supported by several objectives that organize the over 230 actions.

VISION

The City of Delaware strives to promote a high quality of life for all community members, protecting its unique character while embracing change.

GOALS

Building off the vision, there are six goals to articulate the highest level of desired outcomes from the plan.

A. **Manage Growth and Change:** Direct, design and encourage new development to promote compatible land uses, create strong quality of place including a mix of uses where appropriate, support fiscal health and promote sustainability.
B. **Advance Economic Prosperity:** Provide economic opportunity for all residents and support diverse, successful and resilient business and industry.
C. **Build Social Cohesion and Equity:** Foster Delaware's sense of community across geographies, income categories and demographic groups and provide stable foundations for a high quality of life.
D. **Promote Housing Quality and Variety:** Ensure a broad spectrum of housing options to meet the current and future needs of the population.
E. **Leverage Resources, Infrastructure and Amenities:** Preserve and enhance key historic buildings and neighborhoods, natural areas and open spaces, transportation and mobility options, and quality facilities and services.
F. **Ensure Fiscal Sustainability:** Promote development, land use, infrastructure and other policies that will support a healthy fiscal position.

OPERATING BUDGET POLICIES

- The City will pay for all current expenditures with current revenues and fund balances. The City will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.
- The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.
- The budget will be considered balanced if revenues plus fund balance are greater than expenditures.
- The City will protect against catastrophic losses through a combination of insurance and self-insurance funded programs.
- The City will maintain a budgetary control system to help it adhere to the budget.
- Financial reports, which compare actual performance with the budget, are available on the City's network for budgetary review by the departments and divisions.
- In times of economic uncertainty or unexpected revenue decline, the City shall operate under the Budget Gauge to keep departments and divisions updated on spending guidance. The budget gauge is a guide, and the specific guidance will come in a memo from the City Manager and/or Finance Director.
- Temporary levies should not be used to fund operations

RESERVE POLICIES

- The City will maintain a targeted fund balance of 17 percent of estimated annual expenditures in the General Fund as a reserve to address unforeseen contingencies or to be able to take advantage of opportunities that may arise.
- The City shall maintain a Reserve Account Fund at an amount equal to five percent of the revenue credited to the General Fund in the preceding fiscal year. The Reserve Account Fund shall be used to stabilize the City's General Fund against cyclical changes in revenues and expenditures. The Reserve Account Fund shall not be appropriated to provide for ongoing general operations of the City, but rather may be utilized to cover, in a given budget year, revenue shortfalls and expenditures that exceed projected amounts. In the event that it becomes necessary to utilize, the Reserve Account Fund shall, within three years, be re-established to a level representing five percent of the revenue credited to the General Fund in the preceding fiscal year. The year-end fund balance in the Reserve Account shall not be considered part of the unencumbered

balance in the General Fund for purposes of determining the City's Estimated Revenue Available for Expenditure as certified by the County Budget Commission.

- The City shall maintain a minimum unencumbered reserved balanced in the City's self-insured Health Insurance Fund at an amount equaling the sum of the outstanding claims liability as determined according to GASB Statement No. 10 and an amount representing 25 percent of the preceding year net-administration, claims and insurance costs.
- The City shall maintain a minimum unencumbered reserve balance in the City's self-insured retrospective Workers Compensation Fund at an amount equaling the sum of the projected ten-year future claim cost liability, an amount representing 50 percent of the average of the five preceding years net workers compensation claim cost, and the balance of any known presumptive claims that are not factored into the projected ten-year future claim cost liability.
- The City will maintain fund balances in the Enterprise Funds of a sufficient amount to provide for effective ongoing operations or in accordance with any revenue bond covenants. Typical reserve balances will be in the 20-25 percent of annual operating expenses range.
- The City will maintain fund balance in the Fire and EMS Fund of sufficient amount to provide for the effective ongoing operations without transfer from the General Fund. Typical reserve balances will be in the 20-25 percent of annual operating expenses reange.

CAPITAL IMPROVEMENT PROGRAM POLICIES

- The City will develop a five-year Capital Improvements Program on an annual basis.
- The City will enact an annual capital improvement budget based on the multi-year Capital Improvements Program.
- The City will coordinate development of the capital improvement budget with the development of the operating budget.

DEBT MANAGEMENT POLICIES

- The City will confine long-term borrowing to capital improvement projects.
- When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the useful life of the project.
- The City will evaluate issuing debt and pay-as-you-go financing to maintain flexibility for the future.

- The City will continually seek to maintain and improve our current bond rating to minimize borrowing costs and to ensure that access to credit is preserved.
- The City will follow a policy of full disclosure on financial reports and official statements.
- The City will strive to have multiple funding sources for any general obligation debt issued.

REVENUE POLICIES

- The City will estimate its annual revenues by a conservative, objective and analytical process.
- Non-recurring revenues will be used only to fund non-recurring expenditures.
- The City will encourage a diversified and stable local economy to avoid excessive reliance on any one industry or business for income tax purposes.
- The City will review the Fee Schedule, section 197.02 of the City Code, on an annual basis to calculate the costs of providing services and consider such information when establishing user charges. Furthermore, the City will do a thorough review of fees according to the Master Fee Schedule.

PURCHASING POLICIES

- Purchases will be made in accordance with federal, state and municipal requirements.
- Purchases will be made in an impartial, economic, competitive and efficient manner.
- Purchases will be made from the lowest priced and most responsive vendor. Qualitative factors such as vendor reputation and financial condition will be considered, as well as price.
- Purchases will be in accordance with the adopted Uniform Guidance.

CREDIT CARD POLICY

PURPOSE

The City of Delaware Credit Card Program is designed to improve the efficiency of relatively low dollar value purchases. The credit card is a Mastercard administered by JP Morgan Chase.

This policy does not apply to:

- A vendor that already has an established account.
- A purchase order for purchases amounting to $249.99 or more.

CARD ISSUANCE

Requests for the issuance of a credit card are to be made in writing to the Finance Director, or designee. Credit cards will only be issued in the name of an individual or department. Any individual issued a credit card in his or her name is responsible for protecting the card and is accountable for any and all purchases made using the card number. The department director is responsible for protecting the card and is accountable for any and all purchases made using any card issued to his or her department.

When a credit card is issued, the individual or director responsible for the card will receive a copy of the credit card policy and be required to sign a "Credit Card Issuance Form" before taking possession of the card.

RESTRICTIONS ON USE

Credit cards are authorized to be used for the following:

1. To pay for authorized airfare, conference registration and hotel travel expenses.
2. To purchase materials and supplies from vendors when vendor accounts or petty cash are not available or practical.
3. Other expenditures deemed necessary as authorized and preapproved by the City Manager, Administrative Judge, Clerk of Court, Purchasing Agent or designee(s).

the City's tax-exempt status should always be provided to a vendor so that sales tax is not charged. If a vendor fails to exclude the tax, the employee should document their effort to have the tax waived.

Credit limits have been established for each card through the Finance Department. These limits currently range from $2,000 to $10,000 per month for each card. In addition, Merchant Category Codes (MCCs) are in place for each card. These codes prevent the card from being used for purchases from unauthorized vendors or for unauthorized categories.

The credit cards shall not be used for unauthorized purchases, including, but not limited to:

- Personal items
- Alcohol
- Purchases that involve signing an agreement, license or contract
- Long term (more than one year) rentals
- Any other type of purchase that the Finance Director or Purchasing Agent deems unauthorized

Whenever possible, subscriptions should not be placed on the credit card. In the event that a credit card is required for a subscription, auto renewal must be turned off.

REQUIRED DOCUMENTATION & PROCESS

For cards in an individual's name: The named individual is responsible for maintaining a log of all transactions to ensure every credit card purchase is authorized.

For department cards: The department head or designee, must maintain a log and obtain a "Credit Card Authorization Form" prior to use for each transaction to ensure every credit card purchase is authorized.

All cards:

- Any transaction of $249.99 or more requires a valid purchase order.
- Itemized receipts are required. Every purchase must have a detailed itemized receipt, including any purchase made via internet. A credit card signature slip with only the amount charged is not considered sufficient documentation.
- Business meal receipts must include the name(s) of the person(s) attending and the business objective.
- If a credit card is used for travel expenses, a copy of the Authorized Travel Request Form must accompany all purchases, if applicable.
- All receipts and documentation, with appropriate vendor information, account codes, and authorization should be submitted to the Finance Department by the 15th of each month to ensure timely processing and payment.
- Any invoice or purchase funded by credit card must clearly state credit card with the funding stamp.
- Any lost or stolen card must be reported to the Finance Department immediately.

MISUSE OF CARD

The use of a credit card for expenses beyond those authorized by this Policy and/or any failure to comply with this Credit Card Policy or any additional directives issues pursuant to this Policy constitute misuse of a credit card account. An employee who misuses a credit card account is subject to discipline, including, but not limited to, loss of eligibility to use a City credit card, demotion, and/or termination. Further, the employee may be subject to civil liability and/or criminal charges as a result of any credit card misuse.

INVESTMENT POLICY

SCOPE: In accordance with the Charter of the City of Delaware, the Director of Finance is the custodian of all public money of the municipality and shall perform all other duties now or hereafter imposed on City Auditors and Treasurers under the laws of the State of Ohio and shall perfo1m such other duties, consistent with the office, as may be required by Charter, by ordinance or resolution of Council, or as directed by the City Manager. This policy is designed to cover all interim monies as defined under Ohio Revised Code Chapter 135 ("ORC 135") under the control of the Director of Finance.

I. **Objective and Guidelines**: In absence of the policies as detailed below, ORC 135 will be always adhered to. The following investment objectives will be applied in the management of the City of Delaware's ("the City's") public funds:
   a. The primary objective shall be the preservation of capital. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
   b. When investing public funds, the Director of Finance will strive to achieve a reasonable rate of return on the investment portfolio over the course of budgetary and economic cycles considering existing State laws, City Policies, and budgetary forecasts.
   c. The investment portfolio shall remain sufficiently liquid to enable the Director of Finance to meet reasonably anticipated operating requirements.
   d. Within the universe of eligible investments as defined in ORC 135, the City shall seek to prudently diversify the City's portfolio by maturity, issuer, and structure of security. Diversification strategies shall be determined and reviewed periodically.
   e. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
   f. The Director of Finance and any officials or employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. These individuals shall disclose any material interests in financial institutions and any personal financial/investment positions that could be related to the performance of the investment portfolio.

II. **Authorized Financial Institutions and Dealers**: The Director of Finance may engage the services of an independent investment adviser registered with the U.S. Securities and Exchange Commission ("RIA"). The RIA shall be permitted to affect the purchase or sale of eligible investments withing ORC 135 shall be executed on a delivery-versus-payment basis with unrelated broker/dealers registered with the Financial Industry Regulatory Authority ("FINRA"). Certificates of Deposit shall be transacted through eligible financial institutions directly or via a FINRA broker/dealer. All Ce1iificates of Deposit shall comply with FDIC coverage requirements under the provisions of ORC 135. The total amount of CD's at any one financial institution will not exceed the FDIC insurance limit for that financial institution. A list of authorized institutions and dealers shall be maintained with the Director of Finance. Additions and deletions to this list shall be made when deemed in the best interest by the Director of Finance.

III. **Maturity:** When possible, the Director of Finance will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the Director of Finance will not directly invest in securities maturing more than five (5) years from the date of purchase. The maturity may be more than five years for an investment if permissible by state law.

IV. **Derivatives**: Investments in derivatives are strictly prohibited.

V. **Allowable Investment**: The City may invest in any instrument or security authorized in ORC 135 as amended and such other securities as approved by the Council of the City of Delaware. Eligible investments, as defined in ORC 135 are attached to this Policy as Exhibit A.

VI. **Collateral**: All deposits shall be collateralized pursuant to ORC 135.

VII. **Safekeeping and Custody:** All trades of marketable securities will be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the City's safekeeping institution prior to the release of funds. Securities will be held by an independent third-party safekeeping institution selected by the Director of Finance. All securities will be evidenced by safekeeping receipts in the City of Delaware's name. The safekeeping institution shall annually provide a copy of its most recent report on internal controls - Service Organization Control Reports prepared in accordance with the Statement on Standards for Attestation Engagements (SSAE) No. 16 (formerly SAS 70).

VIII. **Reporting**: The Director of Finance shall establish and maintain an inventory of all cash and securities in the City's portfolio. The inventory shall include the description of the security, type, cost, par value, market value (as prescribed by the codified ordinances), maturity date, settlement date, and coupon rate. A monthly portfolio report shall be produced detailing the current inventory of all obligations and securities, and all transactions made during the month, income received and investment expenses paid, and the names of any firms effecting transactions on behalf of the Director of Finance.

IX. **Review and Updates**: The City and its independent RIA will endeavor to meet once per calendar quarter to review the portfolio in terms of security type, risk, economic conditions and developments and investment return. Not less than annually, the City and its independent RIA will endeavor to meet to review the City's budgetary needs as well as this Investment Policy.

X. **Execution.** The Director of Finance shall require that any independent RIA engaged by the City agrees to adhere to the terms of this investment policy. The institution below by signing submits that it has read and acknowledges this investment policy and agrees to abide by its content.

TECHNOLOGY POLICIES

1. The City of Delaware computer resources and email system are considered to be City property. The use of the City's computer network, including internet, intranet, email, servers, personal computers, associated hardware and software, and online services, is for valid City of Delaware business purposes only.
2. All employees of the City of Delaware shall use all reasonable safeguards when using the City's computer network to avoid the mistaken distribution of another's information. The transmission of confidential information shall only be in accord with the current procedures and regulations. Employees should disclose information or messages from the email system only to authorized employees. Email information is limited to those individuals with a need to know.
3. All electronic communications and stored information transmitted, received, or archived in the City's information system are the property of the City. The City reserves the right to access and disclose all messages sent by email. Employees should have no expectation of privacy with respect to any email coming or going out of City resources, particularly those which come into, or go out of, a City email account. City email accounts are provided in order to carry out communications for City or City-related business only.

STRATEGIC ACTION PLAN

In August of 2025, City Council adopted a new course of action called the Strategic Action Plan with Resolution 25-58. Further information on the action plan can be found on the following page.

Strategic Action Plan

CITY OF DELAWARE

Introduction

A Focused Vision for the Future

The City of Delaware stands at a pivotal point in its continued growth and evolution.

In May 2025, members of City Council and senior leadership convened to review progress on prior goals, assess emerging challenges, and identify a bold but achievable vision for the next 12–24 months. With facilitation from the Management Advisory Group, this goal-setting retreat produced a clear set of priorities, now formalized into this Strategic Action Plan.

This plan reflects a shared commitment to balancing fiscal stability, infrastructure maintenance, community vibrancy, and economic competitiveness, while enhancing transparency and collaboration.

Central to this effort is the City's unwavering recognition that its workforce—comprised of dedicated public servants at every level—is the foundation upon which progress is built. The Strategic Action Plan not only charts a path forward for organizational success but also affirms the City's deep appreciation for the talent, resilience, and passion of its employees. By prioritizing their growth, well-being, and voice, we strengthen our capacity to serve the community with excellence and integrity. The plan is designed not only to guide internal decision-making but to serve as a living document, helping to track progress and communicate intent across departments and with the public.

Index

- Priority Area: Strengthen Fiscal Sustainability
- Priority Area: Grow and Diversify the Local Economy
- Priority Area: Collaborate for Regional Impact
- Priority Area: Foster Community Connectivity and Vibrancy
- Priority Area: Solve Parking and Mobility Challenges
- Path Forward: Implementation and Oversight

Priority 1: Strengthen Fiscal Sustainability

STRATEGIC ACTION PLAN

With infrastructure demands mounting and long-term liabilities looming, the City will evaluate new and existing funding mechanisms to maintain its roadways, capital assets, and high-quality service delivery. This work includes a comprehensive review of transportation-related fees, development-based funding tools, and revenue policies, ensuring that Delaware can continue to grow responsibly without compromising financial stability.

Key Initiatives

A. Evaluate Transportation Impact Fees

1. The City will consider implementing a transportation impact fee. These one-time payments could be a critical new source of revenue for increasing the capacity and efficiency of the City's thoroughfare.

Resources & Barriers:

External consultants will be needed to draft transportation impact fee code. Coordination with other fee increases and decreases is essential to keep housing attainable.

B. Review and Expand New Community Authorities

1. New Community Authorities allow designated developments to self-fund infrastructure needs through special charges. The City can analyze and use NCAs in newly developing areas of the City to recover costs for maintenance of parks, services and roadways.

Resources & Barriers:

Standardized policies for NCA creation and oversight, authorized by City Council, will help ensure consistent revenue generation and expenditure prioritization.

C. Explore Special Assessment Districts

1. The City will examine the feasibility of implementing municipal Special Assessment Districts, where property owners voluntarily fund public improvements that benefit their area, such as streetscape enhancements and infrastructure upgrades.

Resources & Barriers:

Formation of a SAD requires majority property owner support. Staff will need to identify potential pilot areas and develop a public engagement strategy to build buy-ins.

D. Establish a Community Taxation Policy

1. The City will work with the Finance Committee to develop a comprehensive taxation policy. This policy will define guiding principles, targets, and decision-making tools to ensure fairness, transparency and efficiency. It will prioritize cost control, strategic spending, and efficient purchasing to maximize public value, while also considering the full range of revenue sources, such as local income tax credits, user fees, and other mechanisms.

Resources & Barriers:

Detailed modeling of future operating, maintenance, capital, and debt needs, as well as careful evaluation of expenditure efficiencies is required. Success will depend on sustained Council consensus, staff discipline in applying the policy, and community understanding that fiscal stewardship is about both wise spending and responsible revenue generation.

E. Address Pension Cost Pressures

Ohio’s public pension systems are experiencing cost increases that may impact local contributions. The City will proactively monitor these trends and explore options to absorb or offset added liabilities without disrupting core services.

Priority Owners: Paul Brake, Alycia Ballone, Rob Alger, Jonathan Owen, Bill Ferrigno, Susie Dailey

Priority 2: Attract Game-Changing Employers

STRATEGIC ACTION PLAN

A targeted strategy to attract “game-changing” employers is central to Delaware’s long-term prosperity. The City is actively marketing available sites while addressing infrastructure, utility, and housing affordability barriers that influence site selection. Expanding the workforce will also require ensuring that housing remains attainable through policy support for accessory dwelling units (ADUs), employer-assisted housing, and the potential creation of a Community Land Trust to promote long-term affordability.

Key Initiatives

A. Attract Game-Changing Employers

Expand employment base through proactive marketing and infrastructure readiness.

Key Initiatives

1. Promote Delaware as a competitive site for major employers.
2. Foster state, regional, and utility partnerships. Infrastructure capacity, especially utilities like water, sewer, gas, and electricity must align with site selection needs, and in some cases, utility expansion will require adjacent landowner collaboration.
3. Use software resources of City’s IT Department to assist with business analysis.
4. Address workforce housing and site readiness barriers. The high cost of housing continues to pose challenges to talent recruitment.
5. Economic development reserves will support professional services and site readiness efforts.

B. Increase Housing Affordability

Provide a variety of housing options to support workforce and community growth.

Key Initiatives

1. Implement Accessory Dwelling Unit (ADU) Zoning.
    - Zoning updates approved; now focus on public outreach and permitting.
2. Explore Employer-Assisted Housing.
    - Convene employer roundtables; identify willing housing finance partners. Such programs work best when employers contribute to down payment assistance in coordination with private mortgage products, necessitating coordination with lenders.

1. Develop Community Land Trust Policy.
    - Identify a nonprofit partner capable of acquiring and stewarding land for long-term community benefit.
    - Such efforts could benefit from collaboration with other local governments to ensure sustainability and scale.

Priority Owners: Paul Brake, Sandra Pereira, Nic Langford, Andy Beare, Jonathan Owen, Bill Ferrigno, Alycia Ballone, Susie Dailey

Priority 3: Collaborate for Regional Impact

STRATEGIC ACTION PLAN

The City will deepen its coordination with Delaware County, townships, and regional entities to leverage infrastructure investment, advance shared GIS mapping tools, and co-invest in priorities like Delaware Municipal Airport. With the feasibility study for a regional airport authority complete, the next steps include formalizing financial roles and legal structures.

In addition, Delaware is committed to strengthening its “town-gown” relationship with Ohio Wesleyan University. Upcoming opportunities for shared economic development, including the redevelopment of City-owned sites near the OWU campus, represent once-in-a-generation possibilities for catalytic reinvestment in the downtown and campus-edge areas.

Key Initiatives

A. Strengthen Intergovernmental Relations

Maximize resources and service delivery through partnerships.

Key Initiatives

1. Execute MOUs with Delaware County Engineer for shared infrastructure maintenance.
2. Expand shared GIS data mapping with Delaware County.

B. Advance Regional Airport Collaboration

Create a sustainable operational model for Delaware Municipal Airport.

Key Initiatives

1. Determine City/County financial commitments.
2. Seek FAA approval for regional port authority formation.
3. Retain legal counsel for authority structuring.
4. FAA approval must be secured before transferring operations to a new entity, each stage affecting future governance and funding.

C. Advocate at the State Level

Proactively engage legislators to protect municipal funding.

Key Initiatives

1. Monitor legislation on property tax reforms.
2. Elevate City needs in state budget and policy discussions.

D. Strengthen Ohio Wesleyan University Partnership

Leverage university proximity for catalytic redevelopment.

Key Initiatives:

1. Issue RFQ for city-owned sites near campus.
2. Consider transferring parcels to the Delaware County Community Improvement Corporation for developer-led infill aligned with shared goals of historic preservation, economic vitality, public benefit, and seamless integration with surround cultural and educational assets.

Priority Owners: Paul Brake, Sandra Pereira, Nic Langford, Andy Beare, Jonathan Owen, Bill Ferrigno, Alycia Ballone

Priority 4: Foster Connectivity and Vibrancy

STRATEGIC ACTION PLAN

Efforts to enhance neighborhood vibrancy and public mobility are well underway. The City will initiate a focus area plan for the South Sandusky corridor to guide revitalization. Expanding the city's trail network—connecting neighborhoods, parks, and waterways—is a top-tier quality of life priority. These initiatives are bolstered by collaboration with groups like the Rapid 5 Project.

Public transit remains a challenge and an opportunity. Working with Delaware County Transit, the City will seek ways to enhance service reliability, expand coverage, and explore long-term funding solutions.

Key Initiatives

A. South Sandusky Focus Area Plan

Revitalize corridor as a mixed-use neighborhood node.

Key Initiatives

1. Complete small-area plan using in-house Planning & Community Development staff resources.

B. Expand Trail Network and Riverfront Access

Build a connected network of trails and greenways linking neighborhoods, parks, schools, and downtown that promotes safe travel, supports local growth and enhances our identity as a healthy, walkable community.

Key Initiatives

1. Olentangy River Greenway trail that establishes a vibrant north-south spine through the city, activating the downtown and Mingo Park while opening public access to the river for recreation, nature exploration and community events.
2. Delaware Run Greenway east-west corridor that links the community and preserves the Delaware Run's natural character.
3. Strengthen regional connectivity by aligning with broader initiatives such as RAPID 5, and county and state park networks.

C. Expand Public Transportation

Improve transit access, reliability, and frequency.

1. Collaborate with Delaware County Transit (DCT) to explore service expansion.
2. Public education on need for local transit funding. It is likely that funding sources approved by voters and dedicated to transit systems will be likely a conversation in the future.

Priority Owner: Paul Brake, Sandra Pereira, Nic Langford, Andy Beare, Ted Miller

Priority 5: Solve Parking and Mobility Challenges

STRATEGIC ACTION PLAN

The City already is implementing short-term strategies. We also will pursue longer-term goals including possible public-private partnerships to finance a future parking garage. Co-location with a proposed hotel and potential OWU partnership creates an opportunity for shared benefit and smart urban design.

Key Initiatives

A. Develop Downtown Parking Strategy

Support downtown vibrancy and future growth.

Key Initiatives:

1. **Short-Term** – Implement Kimley-Horn study recommendations (signage, policy).
2. **Long-Term** – Explore feasibility of public-private partnership for parking garage.
    - Conduct RFQ process; evaluate OWU partnership and hotel opportunity.

Barriers:

1. Estimated garage cost exceeds $10M.
2. Requires creative financing and strong development partners.
3. Operational upgrades in the parking study have been identified, but a perception persists that a parking garage is the only solution. This perception risks overshadowing other, more cost-effective strategies and will require targeted public education to broaden understanding of available options.

Priority Owners: Adam Moore, Alycia Ballone, Andy Beare, Nic Langford

Path Forward: Implementation and Oversight

STRATEGIC ACTION PLAN

Next Steps

1. Final Action Plan to be reviewed and endorsed by City Council.
2. Assign lead staff and departments for each initiative.
3. Establish progress tracking and quarterly reporting to Council.

Communication

1. Public version of plan to be posted on City website.
2. Staff and Council to incorporate plan goals into budget and operational planning.

Conclusion

This Strategic Action Plan sets a clear, ambitious path for the City of Delaware’s continued growth and quality of life. Through financial stewardship, economic development, regional cooperation, and infrastructure investment, Delaware is positioning itself for success well into the future.

FUND STRUCTURE

The City, as a public entity, utilizes Fund Accounting as the basis for recording transactions, preparing financial statements, and preparing annual budgets. In Fund Accounting, revenues (and the accompanying expenditures) are grouped into separate funds based on the purpose of the revenue and level of expenditure discretion associated with each specific revenue.

There are four main fund types.

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions are typically financed. The acquisition, use, and balances of the City's expendable financial resources and related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of financial position. The following are the City's major governmental funds:

GENERAL FUND

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The fund balance of the General Fund is available to the City for any purpose provided it is expended or transferred according to the City's Charter and Code and the general laws and regulations of the State of Ohio.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the specific revenues that are restricted or committed to expenditure for a specified purpose other than debt service or capital projects.

Examples:

License Fee Fund
Airport TIF Fund
Fire/EMS Income Tax Fund

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital improvements.

Examples:

Capital Improvement Fund
Parks Impact Fees Fund
FAA Airport Grant Fund

DEBT SERVICE FUNDS

Debt service funds account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

Examples:

General Bond Retirement Fund
S.E. Highland Bond Fund

PROPRIETARY FUNDS

Proprietary funds are used to account for the City's ongoing organizations and activities that are similar to those found in the private sector where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The user charges apply to both internal and external users. The following are the City's major proprietary funds:

ENTERPRISE FUNDS

Enterprise funds are self-supporting proprietary funds that sell goods or services to the public for a fee.

Examples:

Water Fund
Sewer Fund
Storm Sewer Fund
Refuse Fund

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department of the City to other departments throughout the City on a cost-reimbursement basis.

Examples:

Garage Rotary Fund

IT Rotary Fund
Health Insurance Fund

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. The City's fiduciary funds include agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These activities include funds received from the Municipal Court and passed through to the Law Library or other entities, funds collected from the Planning department and passed through to the State from building permits, and tax abatement collections passed through to the school districts.

Examples:

Mayor's Donation Fund
Development Reserve Fund
Berkshire JEDD Fund

Fund Type	Fund Name	GENERAL GOVERNMENT	COMMUNITY DEVELOPMENT	LEGAL / PROSECUTOR	POLICE	FIRE	MUNICIPAL COURT	AIRPORT	PUBLIC WORKS	RECREATION AND PARKS	GOLF COURSE	PARKING LOTS	WATER	WASTEWATER	STORM WATER	REFUSE & RECYCLING
General	General	X	X	X	X											
Special Revenue																
	Street Maint & Repair								X							
	State Highway Improvement								X							
	License Fee								X							
	Performance Fund	X														
	Parks & Natural Resources									X						
	Oak Grove Cemetery									X						
	Tree Replacement									X						
	Airport							X								
	Hangars							X								
	Fire/Ems Income Tax					X										
	Rec Ctr Income Tax									X						
	Airport TIF							X								
	Glenn Rd Bridge TIF								X							
	Sky Climber/V&P TIF		X													
	Mill Run TIF		X													
	Winterbourne TIF		X													
	Municipal Court						X									
	Court-Idiam						X									
	Clerk of Court						X									
	Drug Enforcement				X											
	Court-Alcohol Treatment						X									
	OMVI Enforcement/Education						X									
	Police Judgement				X											
	Federal Police Judgement				X											
	Park Exaction Fee									X						
	Computer Legal Research-Court						X									
	Court-Special Projects						X									
	Computer Legal Research-Clerk						X									
	Court-Probation Services						X									
	Police Disability Pension				X											
	Fire Disability Pension					X										
	Opioid Recovery				X											
	Community Cannabis	X														
	Community Promotion	X														
	Commercial TIFs		X						X							
	Residential TIFs		X						X							
	Addison TIF		X						X							
	Sawmill Pointe TIF		X						X							
	Parkview/Lucy Ridge TIF		X						X							
	FEMA Grant					X										
	Police Training Grant				X											
	Local Fiscal Recovery Grant [ARPA]	X					X									
	Community Dev Block Grant	X	X						X							
	Federal Treasury Seizures				X											
	Revolving Loan		X						X							

Fund Type	Fund Name	GENERAL GOVERNMENT	COMMUNITY DEVELOPMENT	LEGAL / PROSECUTOR	POLICE	FIRE	MUNICIPAL COURT	AIRPORT	PUBLIC WORKS	RECREATION AND PARKS	GOLF COURSE	PARKING LOTS	WATER	WASTEWATER	STORM WATER	REFUSE & RECYCLING
Debt Service Funds																
	General Bond Retirement	X														
	Park Improvement Bonds									X						
	S.E. Highland Bond													X		
Capital Funds																
	Capital Improvement	X			X				X	X						
	OPWC	X							X							
	Point Project	X							X							
	Parks Capital									X						
	FAA Airport Grant							X								
	Equipment Replacement				X	X		X	X	X						
	Fire Capital					X										
	Northwest NCA		X													
	Transportation Fees								X							
	Parks Impact Fees									X						
	Police Impact Fees				X											
	Fire Impact Fees					X										
	Municipal Impact Fees	X							X							
	Glenn Rd South Construction								X							
	Glenn Rd North Construction								X							
	Terra Alta NCA		X						X				X	X	X	
Enterprise Funds																
	Golf Course										X					
	Parking											X				
	Storm Water [various]														X	
	Water [various]												X			
	Wastewater [various]													X		
	Refuse															X
Internal Service																
	Garage Rotary								X							
	IT Rotary	X														
	Facility Maintenance Rotary	X														
	Health Insurance	X														
	Workers Compensation	X														
Trust																
	Fire Donation					X										
	Parks/Rec Donation									X						
	Police Donation				X											
	Mayors Donation	X														
	Project Trust								X							
	Unclaimed Funds [various]	X					X									
	Development Reserve		X													
	General Reserve Account	X														
	Cemetery Perpetual Care									X						
Agency																
	Highway Patrol						X									
	State Building Permits	X														
	Retainage								X							
	Berkshire JEDD	X	X													
	Berkshire JEDD II	X	X													

2026 OPERATING BUDGET
REVENUE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2024 Actual	2025 Budget	2025 Actual	2026 Budget
101	General Fund	37,501,910	38,261,394	40,822,269	41,692,165
200	Street Maintenance & Repair	4,877,157	5,077,200	5,209,555	5,339,500
201	State Highway	205,624	195,000	198,929	193,500
202	License Fee	746,430	735,000	785,631	775,000
204	Performance Bond	41,357	500,000	32,876	500,000
210	Parks & Natural Resources	2,821,038	3,283,726	3,295,641	4,058,332
212	Cemetery	362,262	447,250	393,573	531,500
215	Tree	329,285	350,000	197,058	225,000
222	Airport Operations	1,599,383	1,706,150	1,442,882	1,552,950
223	Airport 2000 T-Hangar	109,758	108,000	107,259	109,609
231	Fire/EMS	18,904,423	20,368,029	20,300,885	21,334,566
233	Rec Facilities Income Tax	3,955,504	1,109,597	1,245,635	644,725
235	Airport TIF	24,047	25,000	23,997	-
236	Glenn Road Bridge TIF	2,873,110	2,286,500	2,549,687	2,101,200
237	Sky Climber/V&P TIF	90,503	92,320	88,096	89,000
238	Mill Run TIF	120,729	130,000	128,085	130,647
239	Winterbourne TIF	-	137,500	423,328	350,000
240	Municipal Court	2,153,525	2,318,500	2,309,179	2,856,250
241	IDIAM	23,412	30,000	18,775	26,000
242	Clerk of Court	2,183,326	2,099,000	2,232,508	1,851,100
250	Drug Enforcement	1,306	3,302	1,514	1,500
251	Indigent Alcohol Treatment	57,531	70,000	32,700	60,000
252	OMVI Enforcement & Education	1,301	1,200	1,121	700
253	Police Judgment	14,791	30,000	4,672	15,000
254	Police Federal Judgment	183	300	170	200
255	Park Exaction Fee	-	-	-	-
256	Computer Legal Research	52,660	51,000	41,864	43,000
257	Court Special Projects	337,292	347,500	345,188	315,000
258	Comp Legal Research - Clerk	810,181	120,000	215,880	200,000
259	Court - Probation Services	300,183	399,000	351,406	395,000
261	Police Disability Pension	473,467	502,565	498,129	502,860
262	Fire Disability Pension	473,479	502,616	498,169	502,901
265	Opioid Recovery	80,363	25,000	42,883	25,000
266	Community Cannabis	-	10,000	-	10,000
272	Community Promotions	118,011	115,000	116,354	115,000
275	Commercial TIFs	10,343	10,446	10,265	10,400
276	Residential TIFs	-	-	-	-
278	Sawmill Pointe TIFs	-	0	559,410	-
279	Northwest TIFs	450,000	304,543	10,000	-
280	Parkview/Lucy Ridge TIFs	-	-	7,800,000	9,097,202
282	FEMA Grant	281,213	708,005	717,045	780,000
284	Police Training Grant	-	-	-	70,000

2026 OPERATING BUDGET
REVENUE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2024 Actual	2025 Budget	2025 Actual	2026 Budget
285	Local Fiscal Recovery Grant [ARPA]	-	-	-	-
291	Community Dev Block Grant	12,228	1,153,000	1,156,205	508,000
292	Federal Treasury Seizures	4,091	3,350	463	1,750
295	Revolving Loan	74,825	53,375	57,555	4,349
300	General Bond Retirement	1,737,549	1,283,765	1,335,019	1,290,718
301	Park Improvement Bond	2,341,938	2,355,750	2,362,269	2,374,000
302	SE Highland Sewer Bond	827,723	824,300	826,647	831,200
410	Capital Improvement	11,268,558	9,616,565	11,698,432	9,693,765
412	OPWC Project Capital	511,545	600,000	481,420	445,000
415	The Point	10,469,025	5,044,578	5,092,022	4,861,426
420	Parks Capital	-	-	1,000,000	592,902
430	FAA Airport Grant	2,397,435	1,655,338	1,224,734	504,500
431	FAA Airport AIP Grant	-	-	-	-
440	Equipment Replacement	909,000	1,178,500	1,178,500	1,535,945
445	Fire/EMS Capital	6,424,132	19,500,000	18,902,195	20,450,000
460	Northwest NCA	-	605,000	920,095	100,500
465	Transporation Fee	50,000	50,000	142,950	200,000
491	Park Impact Fee	1,347,681	1,330,000	999,854	1,750,000
492	Police Impact Fee	201,095	210,000	202,297	155,000
493	Fire/EMS Impact Fee	409,041	435,000	325,608	302,500
494	Municipal Impact Fee	451,392	470,000	355,716	335,000
496	Glenn Rd South Construction	1,086,856	1,482,991	1,533,955	1,443,000
498	Glenn Rd North Construction	192,803	237,266	241,259	243,500
499	Terra Alta NCA	24,789	50,000	22,951	23,000
501	Golf Course	378,789	343,500	391,455	375,700
520	Parking Lot	194,332	221,800	264,240	268,050
523	Storm Water	1,667,176	1,831,607	1,954,487	2,038,214
524	Storm Water Construction	1,708,615	1,000,000	1,000,001	1,000,000
530	Water	8,532,244	8,872,899	9,253,597	8,981,470
531	Water Construction	4,497,788	3,650,000	2,760,000	1,285,727
533	Water Utility Reserve	-	-	-	-
535	Water Customer Deposit	24,558	45,000	19,652	21,000
536	Water Capacity Fee	5,971,660	5,720,000	4,609,960	4,720,000
540	Wastewater	9,369,611	9,046,000	9,924,016	9,626,914
541	Wastewater Construction	2,962,000	100,000	1,000,000	1,000,000
543	Wastewater Utility Reserve	-	-	-	-
546	Wastewater Capacity Fee	6,776,122	9,421,523	8,249,180	4,494,500
548	SE Highland Sewer	1,615,100	930,240	716,800	830,700
550	Refuse	4,979,034	5,357,385	5,838,261	5,702,000
601	Garage Rotary	1,914,343	2,076,008	2,091,197	2,147,700
602	IT Rotary	2,750,352	3,073,147	2,957,504	3,434,092
603	Facility Maintenance Rotary	-	1,253,999	1,289,015	1,483,691

2026 OPERATING BUDGET
REVENUE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2024 Actual	2025 Budget	2025 Actual	2026 Budget
610	Self Insurance Trust	12,527,919	12,502,399	12,858,335	13,766,423
620	Workers Compensation Reserve	5,854	369,994	392,409	395,238
701	Fire Donation	-	-	-	-
702	Parks Donation	250	-	-	250
703	Police Donation	-	-	250	-
704	Mayor's Donation	1,805	1,000	751	1,000
705	Project Trust	137,151	153,000	142,568	311,008
707	City Unclaimed Funds	-	5,000	28,630	47,544
708	Court Unclaimed Funds	65,358	2,000	7,327	4,000
709	Development Reserve	150,000	75,000	267,275	250,000
710	General Reserve	465,000	75,000	75,000	75,000
750	Cemetery Perpetual Care	1,439	1,000	7,805	1,200
801	Highway Patrol	54,756	50,000	46,833	50,000
803	State Building Permit Fee	21,428	24,000	18,381	24,000
811	JEDD Income Tax	557,424	587,000	594,328	629,283
812	JEDD II Income Tax	49,759	86,000	182,732	197,136
		190,506,660	**197,473,922**	**210,054,757**	**207,312,702**

2026 OPERATING BUDGET
EXPENDITURE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2024 Actual	2025 Budget	2025 Actual	2026 Budget
101	General Fund	38,213,097	38,169,740	37,110,891	39,419,569
200	Street Maintenance & Repair	4,717,867	5,530,324	4,772,123	6,011,815
201	State Highway	-	556,460	527,409	155,000
202	License Fee	160,020	225,000	350,394	250,000
204	Performance Bond	100,591	500,000	23,100	500,000
210	Parks & Natural Resources	2,559,135	3,363,386	2,753,132	4,425,104
212	Cemetery	399,447	479,213	417,055	534,275
215	Tree	260,304	275,000	178,703	275,000
222	Airport Operations	1,382,644	1,782,891	1,370,711	1,873,334
223	Airport 2000 T-Hangar	88,656	91,946	88,779	90,582
231	Fire/EMS	19,719,678	19,647,831	18,655,564	23,153,866
233	Rec Facilities Income Tax	2,653,622	2,588,880	3,688,043	2,651,330
235	Airport TIF	1,380	150,000	25,423	90,000
236	Glenn Road Bridge TIF	151,900	202,684	152,684	2,157,444
237	Sky Climber/V&P TIF	90,503	92,320	88,096	89,000
238	Mill Run TIF	120,729	130,000	128,085	130,647
239	Winterbourne TIF	-	137,500	423,328	350,000
240	Municipal Court	2,248,510	2,490,077	2,398,473	2,806,087
241	IDIAM	431	30,000	-	66,000
242	Clerk of Court	1,782,651	2,085,758	1,677,970	2,077,967
250	Drug Enforcement	-	61,920	-	60,000
251	Indigent Alcohol Treatment	35,513	150,000	52,262	130,000
252	OMVI Enforcement & Education	-	5,844	5,000	5,400
253	Police Judgment	23,589	110,140	24,215	75,000
254	Police Federal Judgment	-	4,917	-	4,500
255	Park Exaction Fee	-	62,579	-	-
256	Computer Legal Research	732,125	85,000	78,033	75,000
257	Court Special Projects	139,328	300,000	222,789	635,000
258	Comp Legal Research - Clerk	72,998	200,000	156,463	300,000
259	Court - Probation Services	552,574	665,000	538,600	492,600
261	Police Disability Pension	491,221	502,565	498,129	502,860
262	Fire Disability Pension	491,234	502,616	498,169	502,900
265	Opioid Recovery	-	136,590	-	150,000
266	Community Cannabis	-	10,000	-	10,000
272	Community Promotions	87,325	95,000	83,740	120,000
275	Commercial TIFs	-	20,789	-	31,008
276	Residential TIFs	-	-	-	-
278	Sawmill Pointe TIFs	-	-	-	-
279	Northwest TIFs	130,085	-	173,481	90,000
280	Parkview/Lucy Ridge TIFs	-	-	-	8,316,000
282	FEMA Grant	281,213	708,005	708,005	780,000
284	Police Training Grant	-	-	-	70,000
285	Local Fiscal Recovery Grant [ARPA]	-	-	-	-
291	Community Dev Block Grant	12,228	658,000	788,390	508,000
292	Federal Treasury Seizures	2,500	16,044	598	12,000

2026 OPERATING BUDGET
EXPENDITURE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2024 Actual	2025 Budget	2025 Actual	2026 Budget
295	Revolving Loan	20,054	154,100	50,500	180,000
300	General Bond Retirement	1,719,331	1,213,765	1,213,233	1,223,718
301	Park Improvement Bond	2,336,950	2,354,750	2,354,750	2,373,000
302	SE Highland Sewer Bond	826,700	824,200	824,200	830,700
410	Capital Improvement	10,555,152	8,797,298	8,818,638	10,617,765
412	OPWC Project Capital	511,545	600,000	447,347	445,000
415	The Point	12,470,642	5,284,375	5,252,866	5,125,938
420	Parks Capital	-	-	-	906,000
430	FAA Airport Grant	3,768,227	590,040	1,248,407	175,500
431	FAA Airport AIP Grant	-	-	-	-
440	Equipment Replacement	472,089	1,178,500	781,011	1,535,945
445	Fire/EMS Capital	3,587,069	21,289,750	2,504,880	22,912,386
460	Northwest NCA	331,091	335,000	266,696	-
465	Transporation Fee	50,000	50,000	-	70,000
491	Park Impact Fee	408,819	2,775,000	198,304	6,506,430
492	Police Impact Fee	140,759	201,569	208,140	140,329
493	Fire/EMS Impact Fee	503,049	476,655	483,713	484,005
494	Municipal Impact Fee	452,608	215,342	216,276	214,472
496	Glenn Rd South Construction	928,550	949,800	947,800	969,000
498	Glenn Rd North Construction	206,095	212,720	212,720	226,920
499	Terra Alta NCA	-	-	-	-
501	Golf Course	412,074	409,353	378,214	451,658
520	Parking Lot	268,014	271,494	226,752	356,763
523	Storm Water	2,535,794	2,026,684	1,731,710	2,206,782
524	Storm Water Construction	1,005,909	776,601	855,903	2,062,626
530	Water	8,534,138	10,674,524	8,998,124	8,762,843
531	Water Construction	2,639,403	4,773,727	3,550,973	2,620,727
533	Water Utility Reserve	2,000,000	-	-	-
535	Water Customer Deposit	44,848	45,000	59,793	24,000
536	Water Capacity Fee	5,249,009	4,287,103	3,016,282	6,617,536
540	Wastewater	9,549,565	10,625,179	10,127,070	8,524,055
541	Wastewater Construction	1,721,990	2,022,415	2,524,976	2,558,305
543	Wastewater Utility Reserve	500,000	1,500,000	1,500,000	-
546	Wastewater Capacity Fee	4,399,276	13,823,180	3,485,623	4,436,661
548	SE Highland Sewer	849,100	834,200	827,400	840,700
550	Refuse	4,318,294	5,331,972	4,684,930	5,406,552
601	Garage Rotary	1,799,098	2,169,885	1,838,252	2,206,297
602	IT Rotary	2,610,729	3,028,489	3,043,555	3,294,807
603	Facility Maintenance Rotary	-	1,133,375	1,032,172	1,513,660
610	Self Insurance Trust	12,401,371	12,789,088	13,108,167	13,186,000
620	Workers Compensation Reserve	446,994	958,000	491,384	808,000
701	Fire Donation	-	1,000	-	1,000
702	Parks Donation	61	500	2,378	5,000
703	Police Donation	-	-	-	5,000
704	Mayor's Donation	2,414	1,000	632	1,000

2026 OPERATING BUDGET
EXPENDITURE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2024 Actual	2025 Budget	2025 Actual	2026 Budget
705	Project Trust	624,160	190,000	245,272	500,000
707	City Unclaimed Funds	-	5,000	-	19,760
708	Court Unclaimed Funds	1,019	10,000	1,369	10,000
709	Development Reserve	576,095	55,000	(3,731)	250,000
710	General Reserve	-	-	-	-
750	Cemetery Perpetual Care	1,183	1,500	1,222	1,700
801	Highway Patrol	54,177	50,000	49,430	50,000
803	State Building Permit Fee	19,829	25,309	18,211	24,000
811	JEDD Income Tax	540,482	587,000	584,428	629,282
812	JEDD II Income Tax	38,197	86,000	161,167	197,136
		180,135,051	**208,819,461**	**167,228,975**	**222,486,246**

2026 OPERATING BUDGET
REVENUES EXPENDITURES BY FUND TYPE

	MAJOR FUNDS					
	General Fund	Fire/EMS Fund	Water Operating Fund	Wastewater Fund	Stormwater Fund	Refuse Fund
Estimated Revenues						
Income Taxes	27,535,490	19,461,977	-	-	-	-
Property Taxes	3,144,410	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Intergovernmental Receipts	1,050,000	4,000	-	-	-	-
Departmental Chargebacks	3,494,745					
Charges for Services	1,525,000	1,073,589	8,426,470	8,925,914	2,014,214	5,632,000
Fines & Forfeitures	-	-	-	-	-	-
Fees, Licenses & Permits	1,967,000	-	180,000	-	-	-
Earnings on Investments	1,500,000	-	350,000	700,000	21,000	70,000
Reimbursements	175,000	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Miscellaneous	195,000	15,000	25,000	1,000	3,000	-
Total Estimated Revenues	**40,586,645**	**20,554,566**	**8,981,470**	**9,626,914**	**2,038,214**	**5,702,000**
Estimated Expenditures						
Personal Services	21,054,699	15,834,586	2,528,237	2,054,504	628,101	1,823,190
Services & Charges	6,850,444	2,489,177	3,450,079	3,814,351	378,573	2,734,362
Materials & Supplies	356,350	500,103	1,285,800	623,200	86,000	231,000
Capital Outlay	213,650	-	193,000	32,000	40,000	617,000
Refunds/Reimbursements	1,374,834	680,000	20,000	-	-	1,000
Total Estimated Expenditures	**29,849,977**	**19,503,866**	**7,477,116**	**6,524,055**	**1,132,674**	**5,406,552**
Excess of Revenue over Expenditures	**10,736,668**	**1,050,700**	**1,504,354**	**3,102,859**	**905,540**	**295,448**
Other Financing Sources (Uses)						
Debt Issuances	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Principal Retirement	-	-	-	-	(64,458)	-
Interest Payment	-	-	-	-	(9,650)	-
Transfers In	1,090,520	780,000	-	-	-	-
Transfers Out	(9,569,592)	(3,650,000)	(1,285,727)	(2,000,000)	(1,000,000)	-
Advances In	15,000	-				
Advances Out	-	-				
Total Other Financing Sources (Uses)	**(8,464,072)**	**(2,870,000)**	**(1,285,727)**	**(2,000,000)**	**(1,074,108)**	**-**
Net Change in Fund Balance	2,272,596	(1,819,300)	218,627	1,102,859	(168,568)	295,448
Fund Balance, January 1	15,914,180	13,774,407	2,183,806	8,731,757	427,974	2,444,860
Estimated Fund Balance, December 31	**18,186,776**	**11,955,107**	**2,402,433**	**9,834,616**	**259,406**	**2,740,308**
	14.28%	-13.21%	10.01%	12.63%	-39.39%	12.08%

2026 OPERATING BUDGET
REVENUES EXPENDITURES BY FUND TYPE

	Special Revenue Funds	Debt Service Funds	Capital Improvement Funds	Non-Major Enterprise Funds	Internal Service Funds	Fiduciary Funds
Estimated Revenues						
Income Taxes	4,144,057	-	-	-	-	826,419
Property Taxes	902,511	-	-	-	-	-
Other Taxes	90,000	-	451,926	-	-	-
Payment in Lieu of Taxes	2,762,249	-	-	-	-	-
Intergovernmental Receipts	5,181,050	-	2,016,027	-	9,500	-
Departmental Chargebacks	-	-	-	1,407,950	19,564,947	-
Charges for Services	2,056,559	-	-	1,407,950	19,564,947	-
Fines & Forfeitures	2,309,850	-	-	79,000	-	-
Fees, Licenses & Permits	251,700	-	10,209,500	8,000	-	27,000
Earnings on Investments	511,250	8,500	552,500	-	-	1,200
Reimbursements	454,000	-	-	-	1,505,000	-
Contributions & Donations	25,000	-	-	-	-	309,258
Miscellaneous	538,949	-	-	500	2,000	101,544
Total Estimated Revenues	**19,227,175**	**8,500**	**13,229,953**	**1,495,450**	**21,081,447**	**1,265,421**
			-	-	-	-
Estimated Expenditures			-	-	-	-
Personal Services	10,694,225	-	-	303,183	2,505,643	-
Services & Charges	7,300,462	55,000	631,000	245,638	16,731,971	301,000
Materials & Supplies	2,735,800	-	-	46,600	1,301,100	2,700
Capital Outlay	2,003,400	-	33,348,671	197,500	470,050	510,000
Refunds/Reimbursements	1,336,055	-	18,000	34,500	-	865,418
Total Estimated Expenditures	**24,069,942**	**55,000**	**33,997,671**	**827,421**	**21,008,764**	**1,679,118**
			-	-	-	-
Excess of Revenue over Expenditures	**(4,842,767)**	**(46,500)**	**(20,767,718)**	**668,029**	**72,683**	**(413,697)**
			-	-	-	-
Other Financing Sources (Uses)			-	-	-	-
Debt Issuances	8,500,000	80,000	26,505,000	-	-	-
Debt Service	-	-	-	-	-	-
Principal Retirement	(10,861,800)	(3,697,527)	(28,847,887)	-	-	-
Interest Payment	(187,974)	(674,891)	(1,881,286)	-	-	-
Transfers In	6,265,000	4,407,418	13,936,812	-	145,697	325,000
Transfers Out	(2,464,137)	-	(2,434,201)	(830,700)	-	(14,760)
Advances In	-	-	1,464,500	-	-	
Advances Out	-	-	(1,464,500)	(15,000)	-	
Total Other Financing Sources (Uses)	**1,251,089**	**115,000**	**7,278,438**	**(845,700)**	**145,697**	**310,240**
			-	-	-	-
Net Change in Fund Balance	(3,591,678)	68,500	(13,489,280)	(177,671)	218,380	(103,457)
Fund Balance, January 1	36,415,438	379,855	35,170,289	1,559,985	4,905,593	4,382,157
Estimated Fund Balance, December 31	**32,823,760**	**448,355**	**21,681,009**	**1,382,314**	**5,123,973**	**4,278,700**

2026 BUDGET
THREE YEAR BUDGET SUMMARY

		2026		
Fund #	Fund Name	Revenues	Expenditures	Difference
101	General Fund	41,692,165	39,419,569	2,272,596
200	Street Maintenance & Repair	5,339,500	6,011,815	(672,315)
201	State Highway	193,500	155,000	38,500
202	License Fee	775,000	250,000	525,000
204	Performance Bond	500,000	500,000	-
210	Parks & Natural Resources	4,058,332	4,425,104	(366,772)
212	Cemetery	531,500	534,275	(2,775)
215	Tree	225,000	275,000	(50,000)
222	Airport Operations	1,552,950	1,873,334	(320,384)
223	Airport 2000 T-Hangar	109,609	90,582	19,027
231	Fire/EMS	21,334,566	23,153,866	(1,819,300)
233	Rec Facilities Income Tax	644,725	2,651,330	(2,006,605)
235	Airport TIF	-	90,000	(90,000)
236	Glenn Road Bridge TIF	2,101,200	2,157,444	(56,244)
237	Sky Climber/V&P TIF	89,000	89,000	-
238	Mill Run TIF	130,647	130,647	-
239	Winterbourne TIF	350,000	350,000	-
240	Municipal Court	2,856,250	2,806,087	50,163
241	IDIAM	26,000	66,000	(40,000)
242	Clerk of Court	1,851,100	2,077,967	(226,867)
250	Drug Enforcement	1,500	60,000	(58,500)
251	Indigent Alcohol Treatment	60,000	130,000	(70,000)
252	OMVI Enforcement & Education	700	5,400	(4,700)
253	Police Judgment	15,000	75,000	(60,000)
254	Police Federal Judgment	200	4,500	(4,300)
255	Park Exaction Fee	-	-	-
256	Computer Legal Research	43,000	75,000	(32,000)
257	Court Special Projects	315,000	635,000	(320,000)
258	Comp Legal Research - Clerk	200,000	300,000	(100,000)
259	Court - Probation Services	395,000	492,600	(97,600)
261	Police Disability Pension	502,860	502,860	-
262	Fire Disability Pension	502,901	502,900	1
265	Opioid Recovery	25,000	150,000	(125,000)
266	Community Cannabis	10,000	10,000	-
272	Community Promotions	115,000	120,000	(5,000)
275	Commercial TIFs	10,400	31,008	(20,608)
276	Residential TIFs	-	-	-
278	Sawmill Pointe TIFs	-	-	-
279	Northwest TIFs	-	90,000	(90,000)
280	Parkview/Lucy Ridge TIFs	9,097,202	8,316,000	781,202
282	FEMA Grant	780,000	780,000	-
284	Police Training Grant	70,000	70,000	-
285	Local Fiscal Recovery Grant [ARPA]	-	-	-
291	Community Dev Block Grant	508,000	508,000	-

2026 BUDGET
THREE YEAR BUDGET SUMMARY

		2026		
Fund #	Fund Name	Revenues	Expenditures	Difference
292	Federal Treasury Seizures	1,750	12,000	(10,250)
295	Revolving Loan	4,349	180,000	(175,651)
300	General Bond Retirement	1,290,718	1,223,718	67,000
301	Park Improvement Bond	2,374,000	2,373,000	1,000
302	SE Highland Sewer Bond	831,200	830,700	500
410	Capital Improvement	9,693,765	10,617,765	(924,000)
412	OPWC Project Capital	445,000	445,000	-
415	The Point	4,861,426	5,125,938	(264,512)
420	Parks Capital	592,902	906,000	(313,098)
430	FAA Airport Grant	504,500	175,500	329,000
431	FAA Airport AIP Grant	-	-	-
440	Equipment Replacement	1,535,945	1,535,945	-
445	Fire/EMS Capital	20,450,000	22,912,386	(2,462,386)
460	Northwest NCA	100,500	-	100,500
465	Transporation Fee	200,000	70,000	130,000
491	Park Impact Fee	1,750,000	6,506,430	(4,756,430)
492	Police Impact Fee	155,000	140,329	14,671
493	Fire/EMS Impact Fee	302,500	484,005	(181,505)
494	Municipal Impact Fee	335,000	214,472	120,528
496	Glenn Rd South Construction	1,443,000	969,000	474,000
498	Glenn Rd North Construction	243,500	226,920	16,580
499	Terra Alta NCA	23,000	-	23,000
501	Golf Course	375,700	451,658	(75,958)
520	Parking Lot	268,050	356,763	(88,713)
523	Storm Water	2,038,214	2,206,782	(168,568)
524	Storm Water Construction	1,000,000	2,062,626	(1,062,626)
530	Water	8,981,470	8,762,843	218,627
531	Water Construction	1,285,727	2,620,727	(1,335,000)
533	Water Utility Reserve	-	-	-
535	Water Customer Deposit	21,000	24,000	(3,000)
536	Water Capacity Fee	4,720,000	6,617,536	(1,897,536)
540	Wastewater	9,626,914	8,524,055	1,102,859
541	Wastewater Construction	1,000,000	2,558,305	(1,558,305)
543	Wastewater Utility Reserve	-	-	-
546	Wastewater Capacity Fee	4,494,500	4,436,661	57,839
548	SE Highland Sewer	830,700	840,700	(10,000)
550	Refuse	5,702,000	5,406,552	295,448
601	Garage Rotary	2,147,700	2,206,297	(58,597)
602	IT Rotary	3,434,092	3,294,807	139,285
603	Facility Maintenance Rotary	1,483,691	1,513,660	(29,969)
610	Self Insurance Trust	13,766,423	13,186,000	580,423
620	Workers Compensation Reserve	395,238	808,000	(412,762)
701	Fire Donation	-	1,000	(1,000)
702	Parks Donation	250	5,000	(4,750)
703	Police Donation	-	5,000	(5,000)

2026 BUDGET

THREE YEAR BUDGET SUMMARY

		2026		
Fund #	Fund Name	Revenues	Expenditures	Difference
704	Mayor's Donation	1,000	1,000	-
705	Project Trust	311,008	500,000	(188,992)
707	City Unclaimed Funds	47,544	19,760	27,784
708	Court Unclaimed Funds	4,000	10,000	(6,000)
709	Development Reserve	250,000	250,000	-
710	General Reserve	75,000	-	75,000
750	Cemetery Perpetual Care	1,200	1,700	(500)
801	Highway Patrol	50,000	50,000	-
803	State Building Permit Fee	24,000	24,000	-
811	JEDD Income Tax	629,283	629,282	1
812	JEDD II Income Tax	197,136	197,136	-

2026 BUDGET
THREE YEAR BUDGET SUMMARY

		2027		
Fund #	Fund Name	Revenues	Expenditures	Difference
101	General Fund	42,555,015	39,785,500	2,769,515
200	Street Maintenance & Repair	5,686,764	6,181,792	(495,028)
201	State Highway	197,860	245,000	(47,140)
202	License Fee	790,500	1,085,000	(294,500)
204	Performance Bond	500,000	500,000	-
210	Parks & Natural Resources	4,172,212	4,026,035	146,177
212	Cemetery	547,750	529,709	18,041
215	Tree	225,000	275,000	(50,000)
222	Airport Operations	1,781,796	1,887,486	(105,690)
223	Airport 2000 T-Hangar	109,609	89,669	19,940
231	Fire/EMS	21,574,789	22,220,987	(646,198)
233	Rec Facilities Income Tax	150,000	227,330	(77,330)
235	Airport TIF	-	-	-
236	Glenn Road Bridge TIF	2,143,224	1,394,812	748,412
237	Sky Climber/V&P TIF	90,780	90,780	-
238	Mill Run TIF	133,260	133,260	-
239	Winterbourne TIF	425,000	425,000	-
240	Municipal Court	2,739,430	2,892,551	(153,121)
241	IDIAM	30,000	30,000	-
242	Clerk of Court	1,917,122	2,145,157	(228,035)
250	Drug Enforcement	1,500	1,500	-
251	Indigent Alcohol Treatment	60,000	130,000	(70,000)
252	OMVI Enforcement & Education	700	700	-
253	Police Judgment	15,000	15,000	-
254	Police Federal Judgment	100	100	-
255	Park Exaction Fee	-	-	-
256	Computer Legal Research	43,860	50,000	(6,140)
257	Court Special Projects	324,450	385,000	(60,550)
258	Comp Legal Research - Clerk	204,000	250,000	(46,000)
259	Court - Probation Services	350,000	497,600	(147,600)
261	Police Disability Pension	-	-	-
262	Fire Disability Pension	-	-	-
265	Opioid Recovery	25,000	25,000	-
266	Community Cannabis	10,000	10,000	-
272	Community Promotions	117,300	120,000	(2,700)
275	Commercial TIFs	10,820	10,820	-
276	Residential TIFs	-	-	-
278	Sawmill Pointe TIFs	50,000	-	50,000
279	Northwest TIFs	198,145	198,145	-
280	Parkview/Lucy Ridge TIFs	7,852,620	10,840,000	(2,987,380)
282	FEMA Grant	285,000	285,000	-
284	Police Training Grant	-	-	-
285	Local Fiscal Recovery Grant [ARPA]	-	-	-
291	Community Dev Block Grant	508,000	508,000	-

2026 BUDGET
THREE YEAR BUDGET SUMMARY

		2027		
Fund #	Fund Name	Revenues	Expenditures	Difference
292	Federal Treasury Seizures	1,750	1,750	-
295	Revolving Loan	200	95,000	(94,800)
300	General Bond Retirement	1,248,023	1,161,023	87,000
301	Park Improvement Bond	500	-	500
302	SE Highland Sewer Bond	831,200	830,700	500
410	Capital Improvement	7,470,755	8,136,338	(665,583)
412	OPWC Project Capital	445,000	445,000	-
415	The Point	361,076	348,410	12,666
420	Parks Capital	496,157	684,000	(187,843)
430	FAA Airport Grant	2,439,987	2,439,987	-
431	FAA Airport AIP Grant	-	-	-
440	Equipment Replacement	1,016,150	1,016,150	-
445	Fire/EMS Capital	2,000,000	1,962,830	37,170
460	Northwest NCA	160,000	-	160,000
465	Transporation Fee	200,000	150,000	50,000
491	Park Impact Fee	1,000,000	1,005,000	(5,000)
492	Police Impact Fee	150,000	128,167	21,833
493	Fire/EMS Impact Fee	290,000	481,715	(191,715)
494	Municipal Impact Fee	335,000	213,281	121,719
496	Glenn Rd South Construction	1,357,176	983,400	373,776
498	Glenn Rd North Construction	245,000	240,320	4,680
499	Terra Alta NCA	23,460	-	23,460
501	Golf Course	386,971	442,242	(55,271)
520	Parking Lot	276,897	300,514	(23,617)
523	Storm Water	2,239,615	2,235,785	3,830
524	Storm Water Construction	1,200,000	1,857,000	(657,000)
530	Water	9,352,219	9,458,748	(106,529)
531	Water Construction	1,785,727	2,400,727	(615,000)
533	Water Utility Reserve	-	-	-
535	Water Customer Deposit	21,000	21,000	-
536	Water Capacity Fee	4,720,000	3,205,245	1,514,755
540	Wastewater	9,794,722	8,685,599	1,109,123
541	Wastewater Construction	1,000,000	2,551,000	(1,551,000)
543	Wastewater Utility Reserve	-	-	-
546	Wastewater Capacity Fee	4,494,500	2,257,501	2,236,999
548	SE Highland Sewer	830,700	840,700	(10,000)
550	Refuse	5,924,480	5,489,607	434,873
601	Garage Rotary	2,222,642	2,261,143	(38,501)
602	IT Rotary	3,604,244	3,374,065	230,179
603	Facility Maintenance Rotary	1,543,038	1,551,002	(7,964)
610	Self Insurance Trust	12,757,080	13,581,580	(824,500)
620	Workers Compensation Reserve	403,003	813,660	(410,657)
701	Fire Donation	500	500	-
702	Parks Donation	500	500	-
703	Police Donation	-	-	-

2026 BUDGET

THREE YEAR BUDGET SUMMARY

		2027		
Fund #	Fund Name	Revenues	Expenditures	Difference
704	Mayor's Donation	1,000	1,000	-
705	Project Trust	631,000	750,000	(119,000)
707	City Unclaimed Funds	-	9,977	(9,977)
708	Court Unclaimed Funds	-	-	-
709	Development Reserve	250,000	250,000	-
710	General Reserve	75,000	-	75,000
750	Cemetery Perpetual Care	1,200	1,500	(300)
801	Highway Patrol	50,000	50,000	-
803	State Building Permit Fee	24,000	24,000	-
811	JEDD Income Tax	648,161	648,161	-
812	JEDD II Income Tax	203,050	203,050	-

2026 BUDGET
THREE YEAR BUDGET SUMMARY

		2028		
Fund #	Fund Name	Revenues	Expenditures	Difference
101	General Fund	43,720,195	41,621,456	2,098,739
200	Street Maintenance & Repair	6,113,019	6,357,156	(244,137)
201	State Highway	201,797	195,000	6,797
202	License Fee	806,310	635,000	171,310
204	Performance Bond	500,000	500,000	-
210	Parks & Natural Resources	4,284,359	4,147,008	137,351
212	Cemetery	549,363	545,640	3,723
215	Tree	225,000	275,000	(50,000)
222	Airport Operations	1,859,719	1,933,000	(73,281)
223	Airport 2000 T-Hangar	109,609	90,731	18,878
231	Fire/EMS	22,226,268	22,329,092	(102,824)
233	Rec Facilities Income Tax	50,000	203,068	(153,068)
235	Airport TIF	-	-	-
236	Glenn Road Bridge TIF	2,186,088	1,094,668	1,091,420
237	Sky Climber/V&P TIF	92,596	92,596	-
238	Mill Run TIF	135,925	135,925	-
239	Winterbourne TIF	433,500	433,500	-
240	Municipal Court	2,911,494	2,981,886	(70,392)
241	IDIAM	30,000	30,000	-
242	Clerk of Court	2,233,464	2,197,007	36,457
250	Drug Enforcement	1,500	1,500	-
251	Indigent Alcohol Treatment	60,000	130,000	(70,000)
252	OMVI Enforcement & Education	700	700	-
253	Police Judgment	15,000	15,000	-
254	Police Federal Judgment	100	100	-
255	Park Exaction Fee	-	-	-
256	Computer Legal Research	44,737	50,000	(5,263)
257	Court Special Projects	334,184	385,000	(50,816)
258	Comp Legal Research - Clerk	208,080	250,000	(41,920)
259	Court - Probation Services	355,100	497,600	(142,500)
261	Police Disability Pension	-	-	-
262	Fire Disability Pension	-	-	-
265	Opioid Recovery	25,000	25,000	-
266	Community Cannabis	10,000	10,000	-
272	Community Promotions	119,646	120,000	(354)
275	Commercial TIFs	11,037	11,037	-
276	Residential TIFs	-	-	-
278	Sawmill Pointe TIFs	50,000	-	50,000
279	Northwest TIFs	519,002	519,002	-
280	Parkview/Lucy Ridge TIFs	6,270,903	9,280,000	(3,009,097)
282	FEMA Grant	-	-	-
284	Police Training Grant	-	-	-
285	Local Fiscal Recovery Grant [ARPA]	-	-	-
291	Community Dev Block Grant	508,000	508,000	-

2026 BUDGET
THREE YEAR BUDGET SUMMARY

		2028		
Fund #	Fund Name	Revenues	Expenditures	Difference
292	Federal Treasury Seizures	1,750	1,750	-
295	Revolving Loan	200	-	200
300	General Bond Retirement	1,090,600	1,003,600	87,000
301	Park Improvement Bond	-	-	-
302	SE Highland Sewer Bond	829,950	829,450	500
410	Capital Improvement	5,715,905	6,658,544	(942,639)
412	OPWC Project Capital	445,000	445,000	-
415	The Point	371,030	348,058	22,972
420	Parks Capital	501,119	1,062,500	(561,381)
430	FAA Airport Grant	159,250	159,250	-
431	FAA Airport AIP Grant	-	-	-
440	Equipment Replacement	1,731,850	1,731,850	-
445	Fire/EMS Capital	1,500,000	1,537,320	(37,320)
460	Northwest NCA	240,000	1,169,047	(929,047)
465	Transporation Fee	200,000	150,000	50,000
491	Park Impact Fee	1,000,000	1,005,000	(5,000)
492	Police Impact Fee	150,000	78,763	71,237
493	Fire/EMS Impact Fee	290,000	402,135	(112,135)
494	Municipal Impact Fee	335,000	183,240	151,760
496	Glenn Rd South Construction	-	1,004,600	(1,004,600)
498	Glenn Rd North Construction	247,000	250,233	(3,233)
499	Terra Alta NCA	23,929	-	23,929
501	Golf Course	398,580	396,053	2,527
520	Parking Lot	286,089	301,616	(15,527)
523	Storm Water	2,350,386	2,465,559	(115,173)
524	Storm Water Construction	500,000	325,000	175,000
530	Water	9,693,990	10,897,412	(1,203,422)
531	Water Construction	3,035,727	3,653,727	(618,000)
533	Water Utility Reserve	-	-	-
535	Water Customer Deposit	21,000	21,000	-
536	Water Capacity Fee	4,500,000	4,057,864	442,136
540	Wastewater	9,970,564	11,601,613	(1,631,049)
541	Wastewater Construction	1,750,000	2,242,000	(492,000)
543	Wastewater Utility Reserve	-	-	-
546	Wastewater Capacity Fee	18,150,000	23,258,238	(5,108,238)
548	SE Highland Sewer	829,450	839,450	(10,000)
550	Refuse	6,155,859	5,870,399	285,460
601	Garage Rotary	2,300,362	2,317,532	(17,170)
602	IT Rotary	3,820,498	3,481,784	338,714
603	Facility Maintenance Rotary	1,604,760	1,589,358	15,402
610	Self Insurance Trust	13,267,363	13,989,027	(721,664)
620	Workers Compensation Reserve	410,923	644,433	(233,510)
701	Fire Donation	500	500	-
702	Parks Donation	500	500	-
703	Police Donation	-	-	-

2026 BUDGET

THREE YEAR BUDGET SUMMARY

		2028		
Fund #	Fund Name	Revenues	Expenditures	Difference
704	Mayor's Donation	1,000	1,000	-
705	Project Trust	500,000	750,000	(250,000)
707	City Unclaimed Funds	-	18,654	(18,654)
708	Court Unclaimed Funds	-	-	-
709	Development Reserve	250,000	250,000	-
710	General Reserve	75,000	-	75,000
750	Cemetery Perpetual Care	1,200	1,500	(300)
801	Highway Patrol	50,000	50,000	-
803	State Building Permit Fee	24,000	24,000	-
811	JEDD Income Tax	667,606	667,606	-
812	JEDD II Income Tax	209,142	209,142	-

DEBT OVERVIEW

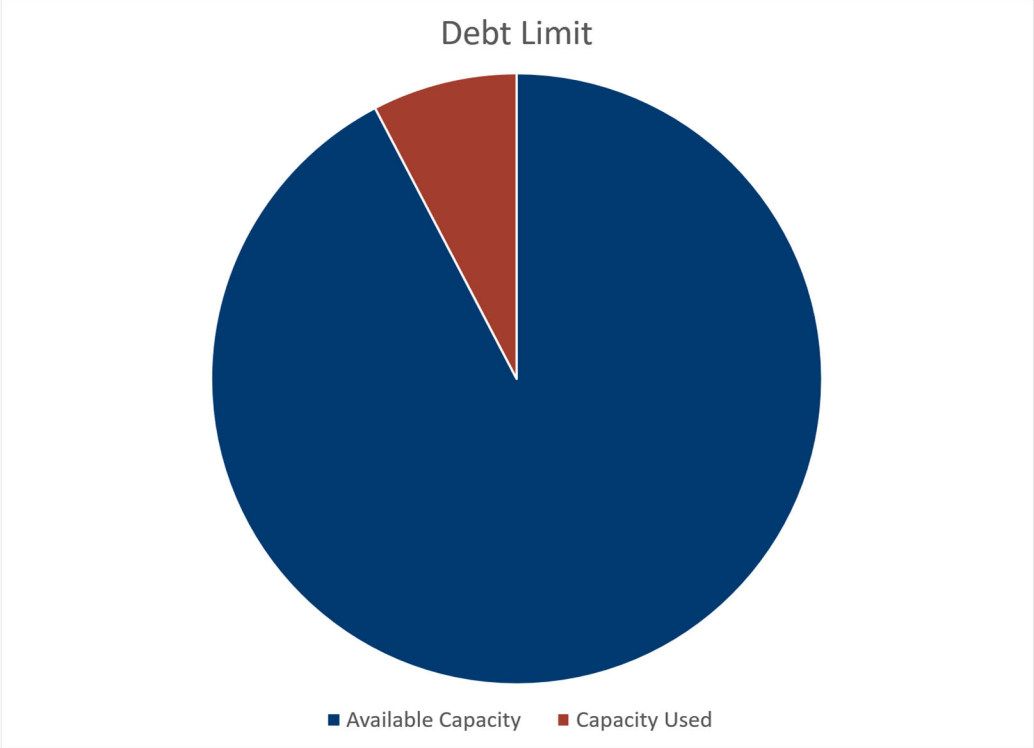
The City of Delaware's general obligation debt issuances (GO debt) are subject to a legal limitation based on the total assessed value of real and personal property. There are two types of limitations that the City must abide by.

- Unvoted - Under state law, the unvoted GO debt cannot exceed 5.5% of the total assessed valuation.
- Voted - Under state law, the total GO debt (voted and unvoted) cannot exceed 10.5%.

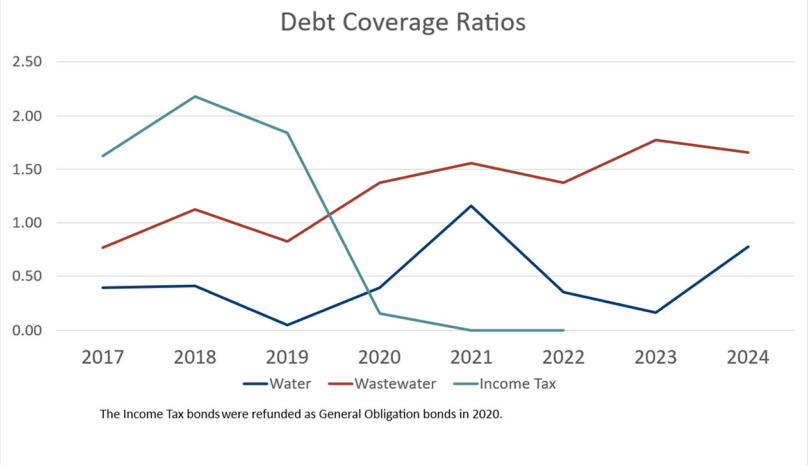
With the total assessed valuation of $1,740,221,000 the City's legal debt capacity is $182,723,000.

	Unvoted (5.5%)	Voted (10.5%)
Statutory	$95,712,000	$182,723,000
Debt Applicable to Limit	$14,015,000	$14,015,000
Legal Debt Margin	$81,697,000	$168,708,000

The City's voted legal debit capacity as of 12/31/2025 was $168,708,000 or 92.3% of the available limit.



The City can also issue non-tax revenue bonds (self-supported debt), which are not subject to the debt limitation. However, these obligations typically must abide by a debt covenant ratio. The City has issued self-supported debt for three funds: Wastewater Operating Fund, Water Operating Fund, and the General Fund. The following chart reflects coverage ratios for these funds for the period between 2017 through 2024:



A summary of outstanding debt for the City of Delaware as of 12/31/2025 is reflected in the following table:

CITY OF DELAWARE
DEBT SCHEDULE [Principal only]
December 31, 2025

Type of Debt	Outstanding Balance	General	Airport T-Hangars	Fire/EMS	Rec Levy	Police Impact Fee	Fire Impact Fee	Municipal Impact Fee	Glenn Rd. TIF/NCA	Water Operations	Water Capacity Fee	Wastewater Operations	Wastewater Capacity Fee
Bonds													
2021 GO Bonds	**2,307,500**	$ -	$ -	$ 752,500	$ -	$ 494,500	$ 157,500	$ 301,000	$ 602,000	$ -	$ -	$ -	$ -
2020 Rec Levy Bonds	**2,260,000**	-	-	-	2,260,000	-	-	-	-	-	-	-	-
2019 GO Bonds	**12,195,000**	615,000	-	-	-	-	-	1,025,000	2,825,000	-	-	-	7,730,000
2017 GO Bonds	**3,195,000**	-	345,118	1,480,000	-	-	-	-	-	-	1,069,228	-	300,654
2015 GO Bonds	**3,315,000**	-	-	-	1,530,000	-	-	-	1,785,000	-	-	-	-
OWDA WW Projects	**1,795,954**	-	-	-	-	-	-	-	-	-	-	154,811	1,641,143
OWDA Water Projects	**22,331,349**	-	-	-	-	-	-	-	-	14,397,991	7,933,358	-	-
Total Long Term Debt	**$ 47,399,803**	$ 615,000	$ 345,118	$ 2,232,500	$ 3,790,000	$ 494,500	$ 157,500	$1,326,000	$ 5,212,000	$14,397,991	$ 9,002,586	$ 154,811	$ 9,671,797
Fund Balance Reserves		$ 15,914,180	$ 277,490	$ 13,774,407	$ 5,072,821	$ 450,777	$ 707,141	$ 991,949	$ 13,746,062	$ 2,183,806	$ 4,880,593	$ 8,731,756	$ 4,850,183
Notes													
2025 BAN	**$ 9,500,000**	$ 9,500,000											
2025 BAN	**8,950,000**	7,950,000	-	1,000,000									
2025 BAN	**15,500,000**			15,500,000									
Total Short Term Debt	**$ 33,950,000**	**$ 17,450,000**	$ -	**$ 16,500,000**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Annual Debt Service	**$ 10,073,604**	$ 205,256	$ 68,098	$ 94,050	$ 2,525,880	$ 131,123	$ 483,535	$ 421,908	$ 1,202,173	$ 1,285,727	$ 961,730	$ 155,729	$ 2,538,395
2025 Revenue [estimated]		$ 39,761,394	$ 108,000	$ 20,368,029	$ 1,109,597	$ 210,000	$ 435,000	$ 470,000	$ 4,006,757	$ 8,872,899	$ 5,720,000	$ 9,046,000	$ 9,421,523

The City of Delaware currently has a Moody's rating of Aa1.

CAPITAL IMPROVEMENT PLAN OVERVIEW

The City of Delaware has a five-year Capital Improvement Plan (CIP) used as long-term planning document for major capital projects and equipment purchases. The CIP provides a summary of cash flows for the City's capital improvement funds, as well as detailed project descriptions outlining the project background, funding needs and sources, and project timeline.

Pursuant to City Charter, the CIP is submitted to City Council by August 15th of each year and must be adopted by Council by October 15th. The Capital Improvement Plan calendar (attached in Appendix A) precedes the Operating Budget process so that capital improvements can be incorporated into the annual budget process.

While this is not an exclusive list, a typical capital project included in the CIP achieves at least one of the following:

- Adds to the value or capacity of the City's infrastructure
- Constitutes a permanent, physical or system improvement
- Requires significant equipment purchases
- Is of a one-time or limited duration nature

2026-2030 CAPITAL PROJECTS

Without a dedicated funding source for most capital improvements, emphasis was placed on leveraging grant dollars and enterprise funds to maximize local contributions. Projects with an impact on the safety of the public and employees were given top priority.

The proceeding pages provide the summaries of the projected cashflows for the capital improvement funds, as well as the project description pages for some of the major projects underway. For further information and to see the entire Capital Plan with detailed project descriptions for the full five-year period, please visit: 2026-2030 Capital Improvement Plan.

Following the excerpt from the 2026-2030 CIP is a bridge document showing which projects made into the 2026 operating budget, the project accounts, and the revised appropriations.

CITY OF DELAWARE
CAPITAL IMPROVEMENT PLAN
GENERAL FUND SUMMARY
2026-2030

	2026	2027	2028	2029	2030
BALANCE FORWARD		**0**	**(1,411,668)**	**(11,468,270)**	**(13,070,072)**
REVENUES:					
Income Tax (14% of 1% GF Collections)	3,895,895	3,934,854	3,974,202	4,013,945	4,054,084
City Hall Annex Rent	78,000	78,000	78,000	78,000	78,000
BALANCE PLUS REVENUE	**3,973,895**	**4,012,854**	**2,640,534**	**(7,376,325)**	**(8,937,988)**
EXPENDITURES:					
DEBT SERVICE					
2019 City Hall/Software (through 2034)	78,450	78,525	78,544	78,506	78,413
Sawmill - Water Capacity Repayment	220,000	220,000			
Debt Service (Various Projects)		149,524	149,524	149,524	149,524
TOTAL DEBT SERVICE	**298,450**	**448,049**	**228,068**	**228,030**	**227,937**
AMOUNT AVAILABLE FOR CAPITAL IMPROVEMENTS AFTER DEBT	***3,675,445***	***3,564,805***	***2,412,466***	***(7,604,355)***	***(9,165,925)***
OTHER EXPENDITURES					
Airport Improvements	124,500	193,813	25,750	1,370,369	0
Cemetery Improvements	0	95,000	75,000	95,000	100,000
Golf Course Improvements	130,000	25,000	0	0	0
Facilities Improvements	200,000	760,000	250,000	790,000	0
Streets Improvements	240,000	240,000	240,000	240,000	240,000
Engineering Improvements	1,197,000	1,693,000	11,472,000	915,000	5,875,000
East Central Avenue	440,000	689,510	72,136	200,998	200,998
Byxbe Parkway	0	54,000	0	0	0
Police Department Improvements	40,000	150,000	0	120,000	35,000
Equipment Replacement	1,303,945	1,076,150	1,745,850	1,734,350	1,952,850
TOTAL OTHER EXPENDITURES	**3,675,445**	**4,976,473**	**13,880,736**	**5,465,717**	**8,403,848**
TOTAL EXPENDITURES	**3,973,895**	**5,424,522**	**14,108,804**	**5,693,747**	**8,631,785**
ENDING BALANCE	**0**	**(1,411,668)**	**(11,468,270)**	**(13,070,072)**	**(17,569,773)**

Unfunded Projects	4,300,000	8,715,000	6,535,000	3,525,000	7,790,000

CAPITAL IMPROVEMENT PLAN
AIRPORT IMPROVEMENTS
2026-2030

	2026	2027	2028	2029	2030
REVENUES:					
TAXIWAY REHABILITATION (Taxilanes for Hangars 11, 12, and 13)					
ODOT Grant	500,000				
AIRFIELD LIGHTING REHABILITATION (Runway 10-28 & Taxiway A)					
FAA Entitlement AIP	171,000	429,000			
FAA Discretionary AIP		1,574,383			
FAA AIG BIL Funds		336,435			
ODOT AIP Match	4,500	100,169			
MAINTENANCE BUILDING					
FAA Entitlement AIP			150,000	150,000	
FAA Discretionary AIP			9,250	265,537	
ODOT AIP Match				20,777	
CIP Allocation *(pg.1)*	***124,500***	***193,813***	***25,750***	***1,370,369***	**-**
TOTAL REVENUES	**800,000**	**2,633,800**	**185,000**	**1,806,683**	**-**
EXPENDITURES:					
TAXIWAY REHABILITATION (Taxilanes for Hangars 11, 12, and 13)					
Design and Construction	500,000				
Design and Construction	120,000				
AIRFIELD LIGHTING REHABILITATION (Runway 10-28 & Taxiway A)					
Design	180,000				
Construction		2,573,800			
TERMINAL PARKING LOT RESURFACING					
Design and Construction		60,000			
MAINTENANCE BUILDING					
Design			185,000		
Construction				1,806,683	
TAXIWAY AND RUNWAY STRIPING					
Construction			40,000		
TOTAL EXPENDITURES	**800,000**	**2,633,800**	**185,000**	**1,806,683**	**-**

CAPITAL IMPROVEMENT PLAN
PARKS & NATURAL RESOURCES DEPARTMENT
OAK GROVE CEMETERY
2026-2030

	2026	2027	2028	2029	2030
REVENUES:					
Debt Issuance	320,000				
CIP Allocation ***(pg.1)***	***0***	***95,000***	***75,000***	***95,000***	***100,000***
TOTAL REVENUES	**0**	**95,000**	**75,000**	**95,000**	**100,000**
EXPENDITURES:					
ROAD NETWORK					
West Expansion	320,000				
Arterial Road Paving		75,000	75,000	75,000	75,000
Gravel Road Sections		20,000			25,000
Road Sealing				20,000	
TOTAL EXPENDITURES	**320,000**	**95,000**	**75,000**	**95,000**	**100,000**

CAPITAL IMPROVEMENT PLAN
PARKS & NATURAL RESOURCES DEPARTMENT
HIDDEN VALLEY GOLF COURSE
2026-2030

	2026	2027	2028	2029	2030
REVENUES:					
CIP Allocation ***(pg.1)***	***130,000***	***25,000***	**-**	**-**	**-**
TOTAL REVENUES	**130,000**	**25,000**	**-**	**-**	**-**
EXPENDITURES:					
Irrigation System	130,000				
New Roof - Clubhouse		25,000			
TOTAL EXPENDITURES	**130,000**	**25,000**	**-**	**-**	**-**

CAPITAL IMPROVEMENT PLAN
FACILITIES IMPROVEMENTS
2026-2030

	2026	2027	2028	2029	2030
REVENUES:					
Parks Funds	105,000	410,000	-	-	-
Refuse Funds			50,000	115,000	
Fleet Rotary Funds		130,000		100,000	
Fire/EMS Funds	75,000	110,000	30,000	30,000	-
Debt Issuance	1,200,000				
CIP Allocation *(pg.1)*	***200,000***	***760,000***	***250,000***	***790,000***	**-**
TOTAL REVENUES	**200,000**	**760,000**	**250,000**	**790,000**	**-**
EXPENDITURES:					
CITY HALL					
Exterior North Entry Remodel		70,000			
Air Handlers		150,000			
Exterior Masonry Work	40,000				
Fire Suppression Valves		25,000			
New Roof	400,000				
Liebert System in Server Room		35,000			
JUSTICE CENTER					
Exterior Masonry Work		50,000			
Cooling Tower	40,000				
Debrief Room Remodel	30,000				
Furniture Upgrades	50,000	100,000	100,000	100,000	
Jury Room Remodel		50,000	50,000		
Halon Unit in IT Room		30,000			
Hard Surface Furniture - Courts		100,000	100,000	100,000	
New Roof	800,000				
Door Hardware Replacement				50,000	
Acoustic Walls in Court				50,000	
Wayfinding				30,000	
HVAC Controls				170,000	
PUBLIC WORKS					
Traffic Storage Upgrade		50,000			
Sign Shop Ceiling	40,000				
Brine Containment Area Upgrades		100,000			
Fleet Epoxy Flooring		130,000			
Nitrogen System - Fire Suppression Refuse			50,000		
Signage				30,000	
Parking Lot Lighting				150,000	
Refuse Generator				115,000	
Exterior Paint				110,000	

CAPITAL IMPROVEMENT PLAN
FACILITIES IMPROVEMENTS
2026-2030

	2026	2027	2028	2029	2030
Fleet Cooling System				100,000	
MINGO					
Replacement Flooring - North Section		20,000			
Hallway Flooring		15,000			
Drainage repair building foundation		75,000			
Gym Ceiling & Wall Covering		150,000			
Gym Flooring		100,000			
Exterior Masonry Work		50,000			
UNITY COMMUNITY CENTER					
HVAC System	50,000				
Electrical Modernization	30,000				
Windows	25,000				
FIRE STATIONS					
Tuckpoint/Seal Exterior	30,000	30,000	30,000	30,000	
Roof	30,000	80,000			
Windows	15,000				
TOTAL EXPENDITURES	**1,580,000**	**1,410,000**	**330,000**	**1,035,000**	**-**

CAPITAL IMPROVEMENT PLAN
STREETS & TRAFFIC DIVISIONS
2026-2030

	2026	2027	2028	2029	2030
REVENUES:					
Parks Funds	60,000	60,000	60,000	60,000	60,000
CIP Allocation ***(pg.1)***	***240,000***	***240,000***	***240,000***	***240,000***	***240,000***
TOTAL REVENUES	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**
EXPENDITURES:					
SHARED USE PATH MAINTENANCE					
Maintenance & Repair - Shared Use Paths	60,000	60,000	60,000	60,000	60,000
SIDEWALK MAINTENANCE					
Repairs & New Connections	200,000	200,000	200,000	200,000	200,000
PARKING LOT MAINTENANCE					
Maintenance & Repair - Parking Lots	40,000	40,000	40,000	40,000	40,000
TOTAL EXPENDITURES	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**

CAPITAL IMPROVEMENT PLAN
ENGINEERING DIVISION
2026-2030

	2026	2027	2028	2029	2030
REVENUES:					
STREET RESURFACING					
South Washington Street					
CDBG Allocation		160,000			
Columbia Gas Contribution		22,000			
All other CDBG Streets					
CDBG Revolving Loan Fund	50,000	50,000	50,000	50,000	50,000
CDBG Allocation				160,000	
CDBG Critical Infrastructure Grant	500,000	500,000	500,000	500,000	500,000
OPWC Resurfacing					
OPWC Grant	295,000	450,000		450,000	450,000
Delaware County Grant	150,000	150,000		150,000	150,000
ODOT URBAN PAVING PROGRAM					
ODOT Urban Paving		1,610,000	945,000		
State Highway Fund	130,000	245,000	195,000		
PEDESTRIAN CONNECTIVITY PROJECT					
ODOT Systemic Safety Grant	264,870	1,377,643			
Parks Impact Fees	29,430	372,357			
US23 DRAINAGE & BRIDGE REHAB					
Debt Issuance	425,000				
Stormwater Capital Fund	1,105,525				
TOLEDO, MONTROSE, COLUMBUS AREA NEIGHBORHOOD REVITALIZATION					
CDBG Neighborhood Revitalization Grant			750,000		
Revolving Loan Fund			82,500		
Stormwater Capital Fund	170,000	50,000	880,000		
Water Construction Fund	85,000		968,000		
Parks Impact Fees	42,000		209,000		
Park Funds			412,500		
Tree Fund			99,000		
BELLE AVENUE STREAM RESTORATION & EMBANKMENT REPAIR					
Stormwater Capital	50,000	275,000			
Grant Funds					
GLENN PARKWAY RAILROAD OVERPASS					
Glenn Rd Bridge TIF	2,000,000	1,240,000	1,000,000		13,000,000
FRA Grant					5,000,000
ORDC Grant					1,000,000
Water Capacity Fee					1,000,000
US36 & Section Line Rd Intersection Imp.					
Project Trust Fund			270,000	150,000	1,620,000
MISCELLANEOUS					
High Injury Network Safety Study					

CAPITAL IMPROVEMENT PLAN
ENGINEERING DIVISION
2026-2030

Federal SS4A Grant	200,000				
License Fees Safety (Local Share)	50,000				
MORPC Safety Demonstration					
License Fees Safety (Local Share)	50,000				
Cheshire Road Extension					
Winterbourne TIF		1,000,000			
Southern Commercial TIF					
CIP Allocation	*1,197,000*	*1,693,000*	*11,472,000*	*915,000*	*5,875,000*
TOTAL REVENUES	**5,596,825**	**7,502,000**	**6,361,000**	**1,460,000**	**22,770,000**
EXPENDITURES:					
STREET RESURFACING					
South Washington Street		215,000			
All Other CDBG Streets	690,000	600,000	600,000	800,000	600,000
OPWC Resurfacing	1,100,000	1,200,000		1,200,000	1,200,000
ADA Upgrades on Street Resurfacing	50,000	50,000	50,000	50,000	50,000
Construction Engineering	75,000	75,000	75,000	75,000	75,000
ODOT URBAN PAVING PROGRAM					
SR 521 - Bowtown Rd to Corp Limit	130,000	40,000			
SR 37 - West Corp Limit to Troy Rd		900,000			
US 36 - SR 521 to East Corp		1,750,000			
US 23 Cheshire Rd to Hills Miller Rd			1,475,000		
ADA Upgrades with ODOT Resurfacing			50,000		
PEDESTRIAN CONNECTIVITY PROJECT					
Right of Way	294,300				
Construction		1,750,000			
US23 DRAINAGE & BRIDGE REHAB					
Construction - Pedestrian Bridge Rehab	425,000				
Construction - Drainage Rehab by ODOT	955,525				
Construction - Drainage Rehab by City	150,000				
TOLEDO, MONTROSE, COLUMBUS AREA NEIGHBORHOOD REVITALIZATION					
Design	424,000				
Right of Way		100,000			
Construction			3,531,000		
Inspection			212,000		
BELLE AVENUE STREAM RESTORATION & EMBANKMENT REPAIR					
Survey, Environmental, Permitting	50,000				
Construction		275,000			
GLENN PARKWAY RAILROAD OVERPASS					
Design	2,000,000	1,240,000			
Right of Way			1,000,000		
Permitting					

CAPITAL IMPROVEMENT PLAN
ENGINEERING DIVISION
2026-2030

Construction					20,000,000
US36 & Section Line Rd Intersection Imp.					
Design			270,000		
Right of Way				150,000	
Construction					1,500,000
Construction Engineering					120,000
MISCELLANEOUS					
Streetscape					
Concept Design	150,000				
High Injury Network Safety Study					
Engineering Study	250,000				
MORPC Safety Demonstration					
Local Contribution to MORPC	50,000				
Cheshire Road Extension					
Right of Way		1,000,000			
Construction			9,000,000		
Construction Engineering			720,000		
SR 37 Lowering at CSX Railroad					
Design			850,000		
Right of Way				100,000	
Construction					3,912,530
Inflation					887,470
Construction Engineering					300,000
TOTAL EXPENDITURES	**6,793,825**	**9,195,000**	**17,833,000**	**2,375,000**	**28,645,000**

CAPITAL IMPROVEMENT PLAN
THE POINT
2026-2030

	2026	2027	2028	2029	2030
BALANCE FORWARD	182,344	114,348	172,669	203,702	234,368
REVENUES:					
JEDD Funds	200,000	204,000	208,080	212,242	216,486
JEDD II Funds	40,000	100,000	100,000	100,000	100,000
Berkshire NCA	55,598	55,598	55,598	55,598	55,598
Investment Income	20,000	20,000	20,000	20,000	20,000
Note Issuance	4,500,000	4,250,000	3,900,000	3,500,000	3,150,000
Debt Issuance					
General Fund Transfer					
TOTAL REVENUES	**4,997,942**	**4,743,946**	**4,456,346**	**4,091,541**	**3,776,452**
EXPENDITURES:					
Ongoing Engineering	60,000				
Traffic Signal Connectivity	120,000				
Debt Service (4.125%)	4,945,938	4,685,625	4,425,313	4,060,875	3,644,375
TOTAL EXPENDITURES	**5,065,938**	**4,685,625**	**4,425,313**	**4,060,875**	**3,644,375**

CAPITAL IMPROVEMENT PLAN
NORTHWEST INFRASTRUCTURE PLAN
2026-2030

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
BALANCE FORWARD	-	509,285	518,750	624,985	358,286	682,869	1,017,112	1,351,355	1,685,598	2,019,841	1,902,659	2,007,354
REVENUES:												
Supplemental Charges	177,278	80,978										
Transportation per Lot Contribution	90,000											
Water Capacity	1,800,000											
Potential TIF Revenues	706,855	1,933,494	3,058,045	3,832,015	4,390,455	4,568,083	4,568,083	4,568,083	4,568,083	3,983,725	3,164,248	2,122,894
Potential NCA Revenues	100,713	243,661	312,734	362,583	388,833	398,493	398,493	398,493	398,493	398,493	398,493	398,493
Debt Issuance	6,500,000	5,500,000	6,000,000	17,750,000								
TOTAL REVENUES	**9,374,846**	**7,758,133**	**9,370,779**	**21,944,598**	**4,779,288**	**4,966,576**	**4,966,576**	**4,966,576**	**4,966,576**	**4,382,218**	**3,562,741**	**2,521,387**
EXPENDITURES:												
DEBT SERVICE												
Note Interest/Principal		6,776,250	5,733,750	6,255,000								
Debt Service ($19.25M, 4.25%, 20 years)					1,335,152	1,335,152	1,335,152	1,335,152	1,335,152	1,335,152	1,335,152	1,335,152
ADDISON PAYMENT	260,361	972,418	1,660,794	2,191,297	3,119,553	3,297,181	3,297,181	3,297,181	3,297,181	3,164,248	2,122,894	1,357,747
MERRICK BLVD PHASE 1												
Construction	6,790,000											
Construction Contingency	910,000											
Construction Engineering	616,000											
AEP Relocation Costs	199,200											
MERRICK BLVD PHASE 2												
Design			610,000									
AEP Design	90,000											
AEP Construction			855,000									
Railroad Review Fees			75,000									
Railroad Monitoring & Flagging			330,000									
Construction				9,965,000								
Construction Contingency				2,990,000								
Construction Engineering				810,000								
TOTAL EXPENDITURES	**8,865,561**	**7,748,668**	**9,264,544**	**22,211,297**	**4,454,705**	**4,632,333**	**4,632,333**	**4,632,333**	**4,632,333**	**4,499,400**	**3,458,046**	**2,692,899**
ENDING BALANCE	***509,285***	***518,750***	***624,985***	***358,286***	***682,869***	***1,017,112***	***1,351,355***	***1,685,598***	***2,019,841***	***1,902,659***	***2,007,354***	***1,835,841***

CAPITAL IMPROVEMENT PLAN
EAST CENTRAL AVENUE
2026-2030

	2026	2027	2028	2029	2030	2031
BALANCE FORWARD	-	-	-	-	-	-
REVENUES:						
MORPC Attributable Funds		257,690	2,282,864			
Wastewater Funds			62,000			
Water Funds			300,000			
Stormwater Funds			502,000			
OPWC (Grant)			500,000			
Delaware County RGAP (Grant)			150,000			
SIB Loan ($3.5M, 3%, 25 years)			3,500,000			
CIP Allocation	***440,000***	***689,510***	***72,136***	***200,998***	***200,998***	***200,998***
TOTAL REVENUES	**440,000**	**947,200**	**7,369,000**	**200,998**	**200,998**	**200,998**
EXPENDITURES:						
EAST CENTRAL AVE RECONSTRUCTION						
Design	440,000					
Right of Way		947,200				
Construction (w/contingency)			6,692,000			
Construction Engineering			677,000			
Debt Service				200,998	200,998	200,998
TOTAL EXPENDITURES	**440,000**	**947,200**	**7,369,000**	**200,998**	**200,998**	**200,998**

CAPITAL IMPROVEMENT PLAN
BYXBE PARKWAY
2026-2030

	2025	2026	2027	2028	2029	2030	2031
BALANCE FORWARD	-	-	-	13,200	80,775	6,483	56,753
REVENUES:							
Water Funds		1,600,000					
Delaware County*		4,000,000					
Potential NCA Revenues			67,200	334,775	451,483	483,753	513,678
Note Issuance	1,200,000	1,200,000	1,200,000	1,000,000	600,000	200,000	-
CIP Allocation	**-**	***54,000***	**-**	**-**	**-**	**-**	**-**
TOTAL REVENUES	**1,200,000**	**6,854,000**	**1,267,200**	**1,334,775**	**1,051,483**	**683,753**	**513,678**
EXPENDITURES:							
BYXBE PARKWAY EXTENSION							
Right of Way	1,200,000						
Construction		5,600,000					
DEBT SERVICE		1,254,000	1,254,000	1,254,000	1,045,000	627,000	209,000
TOTAL EXPENDITURES	**1,200,000**	**6,854,000**	**1,254,000**	**1,254,000**	**1,045,000**	**627,000**	**209,000**

*Estimated

CAPITAL IMPROVEMENT PLAN
POLICE DEPARTMENT
2026-2030

	2026	2027	2028	2029	2030
REVENUES:					
Parking Fund	50,000	50,000	50,000	50,000	50,000
Police Impact Fees		30,000	30,000		
CIP Allocation *(pg.1)*	***40,000***	***150,000***	***-***	***120,000***	***35,000***
TOTAL REVENUES	**90,000**	**230,000**	**80,000**	**170,000**	**85,000**
EXPENDITURES:					
Parking Improvements	50,000	50,000	50,000	50,000	50,000
UAV Replacement	40,000				
Property Storage Upgrade		150,000			
Speed/Traffic Management Equipment		30,000	30,000		
Justice Center Car Port				120,000	
Police K-9 Replacement					35,000
ODOT Easement - Parking					
TOTAL EXPENDITURES	**90,000**	**230,000**	**80,000**	**170,000**	**85,000**

CAPITAL IMPROVEMENT PLAN
EQUIPMENT
2026-2030

	2026	2027	2028	2029	2030
REVENUES:					
Golf Course Funds	-	-	-	-	100,000
Garage Rotary Funds	-				
CIP Allocation ***(pg.1)***	***1,303,945***	***1,076,150***	***1,745,850***	***1,734,350***	***1,952,850***
TOTAL REVENUES	**1,303,945**	**1,076,150**	**1,745,850**	**1,734,350**	**1,952,850**
EXPENDITURES:					
HIDDEN VALLEY GOLF COURSE					
Golf Carts	75,500				70,000
Zero Turn Mower	12,500		14,000		16,000
Turf Sprayer		60,000			
Greens Mowers				100,000	
Jacobson Fairway Mower					100,000
OAK GROVE CEMETERY					
Zero Turn Mowers	20,000	20,500	21,000	21,500	22,000
John Deere 250 Front Loader	90,000				
Gator 4x4		21,000			25,000
Ford F350 W/ Dump Bed			80,000		
Case Trachoe				90,000	
POLICE DEPARTMENT					
Cruiser Replacement (4)	320,000	340,000	360,000	390,000	400,000
Unmarked Vehicle Replacement	53,000	55,000	57,000	59,000	60,000
Evidence Van/UAV Vehicle		80,000			80,000

CAPITAL IMPROVEMENT PLAN
EQUIPMENT
2026-2030

	2026	2027	2028	2029	2030
STREETS					
Pickup Truck	180,550	90,850	95,850	100,850	105,850
CASE CX50D Mini Excavator	128,000				
Single Axle Dump		270,000	286,000	303,000	319,000
CASE 721G Loader			352,000		
Tandem Dump w/Plow				350,000	
CASE Skid Loader					75,000
AIRPORT					
Runway Broom	250,000				
Ford Econoline Club Wagon Van	60,000				
Clark tug (Replace with MT8 Tug)		60,000			
Zero Turn Grasshopper		30,000			
International 4900 Dump (Snow Removal)			300,000	300,000	300,000
Gator				20,000	
2200k 100LL Truck					200,000
TRAFFIC					
Pick-up / Traffic for Special Events	114,395				
Sign Truck w/Crane			180,000		
Bucket truck					280,000
ENGINEERING					
Pick-up ROW Manager		48,800			
TOTAL EXPENDITURES	**1,303,945**	**1,076,150**	**1,745,850**	**1,734,350**	**2,052,850**

CAPITAL IMPROVEMENT PLAN
PARKS & NATURAL RESOURCES DEPARTMENT
2026-2030

	2026	2027	2028	2029	2030
BALANCE FORWARD	**1,000,000**	**585,245**	**397,402**	**(163,979)**	**(594,848)**
REVENUES:					
Park Levy - Capital	491,245	496,157	501,119	506,130	511,192
YMCA - Parking Lot Contribution					
National Guard - Parking Lot Cont					
TOTAL REVENUES	**491,245**	**496,157**	**501,119**	**506,130**	**511,192**
EXPENDITURES:					
PLAYGROUND EQUIPMENT					
Glenross Park	120,000				
Park Benches/Swings	10,000				35,000
Kensington Place		100,000			
Smith Park			250,000		
Nottingham Park			45,000		
Blue Limestone Park				200,000	
Marvin Lane Park					80,000
Mingo Park					30,000
FIELD/COURT IMPROVEMENTS					
Blue Limestone Park	30,000				35,000
Nottingham Park	20,000				
Batting Cage -Mingo	15,000				
Mingo Park		25,000			
Stratford Park		15,000			
Kensington Park		15,000			
Smith Park Ballfield Fence				200,000	
Pickleball Courts Smith				70,000	
Carson Farms Park					50,000
POOL IMPROVEMENTS					
High Dive Structure	100,000				
Shade Structures	50,000				
Mechanical Room	65,000				
Pool Vacuum	17,000				
Mingo Feasibility Study	50,000				
Relocate Lift Station			250,000		
OTHER PARK IMPROVEMENTS					
Mill Run Park Driveway	60,000				
Splash Pad Features (Veterans)		60,000		60,000	
Veterans Playtoy Area Turf		150,000			

CAPITAL IMPROVEMENT PLAN
PARKS & NATURAL RESOURCES DEPARTMENT
2026-2030

	2026	2027	2028	2029	2030
Ballfield Lights to LED				150,000	150,000
NEIGHBORHOOD REVITALIZATION					
Blue Limestone New Restroom			412,500		
PARKS EQUIPMENT					
Zero Turn Mowers	30,000	32,000	34,000	35,000	36,000
Skid Steer w/ Fecon Attachment	140,000				
Toro Groundmaster Mower	130,000				
3/4 Ton Pick-up Truck w/ Plow	69,000	140,000	71,000	72,000	
John Deere 5310 Tractor		100,000			120,000
Finish Mower		25,000			
Gator 4x4		22,000			
Morbark Chipper				100,000	
1/2 Ton Pick-up Truck				50,000	
3/4 Ton Pick-up Truck					60,000
TOTAL EXPENDITURES	**906,000**	**684,000**	**1,062,500**	**937,000**	**596,000**

CAPITAL IMPROVEMENT PLAN
PARK IMPACT FEES
2026-2030

	2026	2027	2028	2029	2030
BALANCE FORWARD	**3,980,250**	**2,578,250**	**1,516,375**	**406,938**	**136,500**
REVENUES:					
Note Issuance	1,500,000	1,950,000	1,950,000	6,200,000	6,200,000
Investment Income	90,000	50,000	30,000	10,000	
Park Impact Fees	750,000	750,000	750,000	750,000	750,000
BALANCE PLUS REVENUE	**6,320,250**	**5,328,250**	**4,246,375**	**7,366,938**	**7,086,500**
EXPENDITURES:					
DEBT SERVICE					
Note Principal and Interest		1,561,875	2,030,438	2,030,438	6,455,750
DELAWARE RUN GREENWAY					
Trail Construction	500,000		400,000	1,000,000	
Land/Easement Acquisition	1,200,000	250,000		200,000	
OLENTANGY RIVER TRAIL					
Trail construction	40,000	250,000	1,200,000		
Land/Easement Acquisition		1,400,000			
CURVE ROAD FIELDS & FACILITY	1,900,000				
LEXINGTON PARK					
Basketball Court & Trail	60,000				
CDBG NEIGHBORHOOD REVITALIZATION	42,000		209,000		
MILL RUN PARK					
Restroom		350,000			
SOUTH COMMUNITY PARK				4,000,000	2,000,000
OAKHURST TRAIL (BROPATH)					
TOTAL EXPENDITURES	**3,742,000**	**3,811,875**	**3,839,438**	**7,230,438**	**8,455,750**

CAPITAL IMPROVEMENT PLAN
FIRE/EMS DEPARTMENT
2026-2030

	2026	2027	2028	2029	2030
BALANCE FORWARD	1,468,592	-	-	-	-
REVENUES:					
Transfer from Fire Fund	2,449,538	2,530,822	2,025,742	1,847,192	1,747,635
Note Issuance	17,500,000				
Fire Impact Fee Funds	300,000	300,000	300,000	300,000	300,000
TOTAL REVENUES	**20,249,538**	**2,830,822**	**2,325,742**	**2,147,192**	**2,047,635**
EXPENDITURES:					
DEBT SERVICE					
Station 303 ($2,755,000, 2.94%, 2032)	196,805	193,515	118,335	119,385	117,828
Station 304 ($3,500,000, 15 yrs, 2031)	284,200	285,200	280,800	281,200	281,200
Station 305	17,180,625	1,601,607	1,601,607	1,601,607	1,601,607
CAPITAL PROJECTS					
Training Tower	2,000,000				
Self Contained Breathing Apparatus	1,000,000				
Station 305 IT Equipment Purchases	380,000				
AED Grant	20,000	15,000	15,000	15,000	15,000
Technology Replacement	10,000	10,000	110,000	115,000	15,000
EQUIPMENT REPLACEMENTS					
Medic	583,000	583,000			
Haz-Mat Trailer	50,000				
Station Mowers	13,500	14,000		15,000	17,000
Staff Vehicle and Upfitting		100,000			
Inflatable Boat		28,500			
Fire Engine - Accessories			200,000		
TOTAL EXPENDITURES	**21,718,130**	**2,830,822**	**2,325,742**	**2,147,192**	**2,047,635**

CAPITAL IMPROVEMENT PLAN
STORM CAPITAL PROJECTS
2026-2030

	2026	2027	2028	2029	2030
BALANCE FORWARD	698,113	403,088	108,588	1,588	326,588
REVENUES:					
Storm Water Operations Transfer	1,500,000	1,500,000	1,750,000	650,000	650,000
TOTAL REVENUES	**1,500,000**	**1,500,000**	**1,750,000**	**650,000**	**650,000**
EXPENDITURES:					
DEBT SERVICE					
Sawmill Pkwy - Repayment (Ord 22-08)	344,500	344,500			
CAPITAL PROJECTS					
ODOT US23 Drainage Rehab	955,525				
42" Culvert Lining	150,000				
Storm Water Repair	125,000	125,000	125,000	125,000	125,000
Neighborhood Revitalization - CDBG	170,000	50,000	880,000		
Belle Ave Stream Restoration	50,000	275,000			
W Central Ave, N Washington St, Griswold St		1,000,000			
East Central Ave Street Widening			502,000		
Chamberlain St, Channing St			350,000		
Pittsburgh Dr Ditch Cleaning				200,000	
Oakhill Ave Storm Replacement/CIPP					500,000
Delaware Run Flood Mitigation Analysis					100,000
TOTAL EXPENDITURES	**1,795,025**	**1,794,500**	**1,857,000**	**325,000**	**725,000**

CAPITAL IMPROVEMENT PLAN
WATER FUND MAINTENANCE PROJECTS
2026-2030

	2026	2027	2028	2029	2030
BALANCE FORWARD	1,669,284	1,484,284	1,569,284	701,284	456,284
REVENUES:					
Transfer from Water Fund	1,000,000	1,200,000	1,500,000	1,750,000	2,000,000
Water Debt Meter Fee Allocation	1,285,727	1,285,727	1,285,727	1,285,727	1,285,727
TOTAL REVENUES	**2,285,727**	**2,485,727**	**2,785,727**	**3,035,727**	**3,285,727**
EXPENDITURES:					
DEBT SERVICE					
Treatment Plant ($22,400,000 - 25 yrs, 3.23%, 2039)	1,285,727	1,285,727	1,285,727	1,285,727	1,285,727
Advance Repayment ($2,500,000 - 5 yrs, 0%)	500,000	500,000	500,000		
WATER PLANT MAINTENANCE					
Plant Maintenance	175,000	175,000	200,000	200,000	200,000
WTP Floor Coating	120,000				
SCADA Replacements		55,000			
Well Cleaning			45,000	75,000	
Pump Replacements				1,300,000	
Tank Painting					1,600,000
WATER DISTRIBUTION PROJECTS					
Large Meter Replacement	25,000	25,000	25,000	25,000	25,000
Small Main/Fire Flow	180,000	180,000	180,000	180,000	180,000
Fountain Ave Waterline Replacement	100,000				
Neighborhood Revitalization - CDBG	85,000		968,000		
Campbell St Waterline Replacement		180,000			
E Central Ave Meter Pit Relocations			300,000		
Wells St Waterline Replacement				75,000	
Chamberlain St Waterline Replacement					200,000
EQUIPMENT REPLACEMENT WATER					
Crane Equiped Plate Truck			150,000		
Pickup Truck				40,000	30,000
Backhoe				100,000	
TOTAL EXPENDITURES	**2,470,727**	**2,400,727**	**3,653,727**	**3,280,727**	**3,520,727**

CAPITAL IMPROVEMENT PLAN
WATER CAPACITY FUND PROJECTS
2026-2030

	2026	2027	2028	2029	2030
BALANCE FORWARD	6,416,000	2,577,263	3,092,017	2,534,153	4,383,396
REVENUES:					
Water Capacity Fees	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Repayment from GF	220,000	220,000			
Repayment from Water Fund	500,000	500,000	500,000		
Debt Proceeds				35,000,000	
BALANCE PLUS REVENUES	**10,136,000**	**6,297,263**	**6,592,017**	**40,534,153**	**7,383,396**
EXPENDITURES:					
DEBT SERVICE					
Westside Trans Line ($2,225,051, 25 yrs, 3.67%, 2036)	136,750	136,750	136,750	136,750	136,750
Penry Rd. Waterline ($1,000,000, 25 yrs, 3.55%, 2037)	62,976	62,976	62,976	62,976	62,976
Kingman Hill Tower ($3,545,000, 25 yrs, 4.51%, 2031)	207,985	204,494	207,112	200,005	202,249
Plant Expansion ($9,600,000, 25yrs, 3.23%, 2039)	551,026	551,026	551,026	551,026	551,026
Reservoir ($32,000,000, 30yrs, 5.0%)					2,276,800
CAPITAL PROJECTS					
New Line Oversizing/Extension	200,000	200,000	200,000	200,000	200,000
South Industrial Water Main	3,000,000				
Byxbe Waterline Installation	1,600,000				
Merrick Blvd Waterline	1,800,000				
Upground Reservoir		2,000,000	2,000,000	35,000,000	
St Rt 521 Extension		50,000	300,000		
Armstrong Rd Extension		`	600,000		
Glenn Pkwy Watermain					1,500,000
New Elevated Water Tower					7,500,000
TOTAL EXPENDITURES	**7,558,737**	**3,205,246**	**4,057,864**	**36,150,757**	**12,429,801**

CAPITAL IMPROVEMENT PLAN
WASTEWATER FUND MAINTENANCE PROJECTS
2026-2030

	2026	2027	2028	2029	2030
REVENUES:					
Transfer from Wastewater Fund	1,908,305	2,551,000	2,242,000	1,110,000	1,870,000
TOTAL REVENUES	**1,908,305**	**2,551,000**	**2,242,000**	**1,110,000**	**1,870,000**
EXPENDITURES:					
DEBT SERVICE					
Plant Rehabilitation ($2,230,000 20 yrs. 3.59%, 2027)	158,305				
Advance Repayment ($2,000,000 5yrs 0%)	400,000	400,000	400,000		
WASTEWATER TREATMENT PROJECTS					
Plant Maintenance	450,000	200,000	200,000	200,000	
Concrete Repairs	80,000	80,000	80,000	80,000	80,000
Primary Settling Tank Repairs	250,000	250,000			
Process Pump Replacement		400,000		400,000	
Influent Pump Replacement		100,000		100,000	
Influent Bar Screen Replacement			1,000,000		
Gravity Belt Thickener Replacement					1,200,000
WASTEWATER COLLECTION PROJECTS					
Large Meter Replacement	25,000	25,000	25,000	25,000	25,000
Inflow/Infiltration Remediation	175,000	175,000	175,000	175,000	175,000
Sanitary Sewer Replacement	100,000	100,000	100,000	100,000	100,000
Pump Station Repairs/Upgrades	50,000			30,000	
East William (Lake St to Point) CIPP		300,000			
Montrose/Oakhill CIPP		180,000			
David St Lift Station Replacement			200,000		
East Central			62,000		
Stratford Rd Lift Station Upgrades					250,000
EQUIPMENT REPLACEMENT					
Sludge Dump Trailer	100,000	100,000			
Pickup Truck	40,000				40,000
Mini Excavator	80,000				
WW Septage Truck		175,000			
Crane Equiped Small Plate Truck		66,000			
TOTAL EXPENDITURES	**1,908,305**	**2,551,000**	**2,242,000**	**1,110,000**	**1,870,000**

CAPITAL IMPROVEMENT PLAN
WASTEWATER CAPACITY FUND PROJECTS
2026-2030

	2026	2027	2028	2029	2030
BALANCE FORWARD	**4,302,600**	**5,168,922**	**3,465,922**	**3,500,922**	**1,286,515**
REVENUES:					
Wastewater Capacity Fees	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Repayment from Storm Fund	344,500	344,500			
Repayment from Wastewater Fund	400,000	400,000	400,000		
Debt Issuance	6,000,000	4,000,000	25,000,000		
Sewer Fees Transfer - 2007,2008,2009	889,183	888,201	887,688	883,189	885,070
BALANCE PLUS REVENUES	**13,936,283**	**12,801,623**	**31,753,610**	**6,384,111**	**4,171,585**
EXPENDITURES:					
DEBT SERVICE					
23 North Sewer ($1,000,000, 25 yrs, 4.51%, 2031)	58,483	57,501	58,238	56,239	56,870
SE Highland Sewer ($10,165,000, 2037)	830,700	830,700	829,450	826,950	828,200
Plant Expansion ($20,882,000, 20 yrs, 3.59%, 2027)	1,678,178				
Note Repayment		6,247,500	4,165,000	2,082,500	
Intercepter ($25M, 25 years, 5%)				1,631,907	1,631,907
COLLECTION CAPACITY PROJECTS					
Sewer Oversizing/Extension	200,000	200,000	200,000	200,000	200,000
South Industrial Loop Sewer	6,000,000				
Northeast Olentangy Interceptor		2,000,000	23,000,000		
London Rd Sewer Capacity Improvements				300,000	
Belle Ave Sewer Capacity Improvements					300,000
TOTAL EXPENDITURES	**8,767,361**	**9,335,701**	**28,252,688**	**5,097,596**	**3,016,977**

CAPITAL IMPROVEMENT PLAN
SOLID WASTE EQUIPMENT
2026-2030

	2026	2027	2028	2029	2030
REVENUES:					
Refuse Fees	570,000	463,500	717,000	1,232,000	1,110,000
TOTAL REVENUES	**570,000**	**463,500**	**717,000**	**1,232,000**	**1,110,000**
EXPENDITURES:					
Drive Through Large Truck Wash Bay	100,000				
REFUSE & RECYCLING COLLECTION					
Semi-Automated Sideload - Lodal	470,000			982,000	
Automated Sideload - Lodal		463,500	477,000		
Automated Sideload - Freightliner					1,010,000
COMMERCIAL, BULK & YARD WASTE					
Rear Load			240,000	250,000	
Ford F450 One Ton Dump Truck					100,000
TOTAL EXPENDITURES	**570,000**	**463,500**	**717,000**	**1,232,000**	**1,110,000**

CAPITAL IMPROVEMENT PLAN
FLEET
2026-2030

	2026	2027	2028	2029	2030
REVENUES:					
Rotary Funds	50,000	-	-	-	-
TOTAL REVENUES	**50,000**	**-**	**-**	**-**	**-**
EXPENDITURES:					
Forklift	50,000				
TOTAL EXPENDITURES	**50,000**	**-**	**-**	**-**	**-**

CAPITAL IMPROVEMENT PLAN
UNFUNDED PROJECTS
2026-2030

	2026	2027	2028	2029	2030
REVENUES:					
CIP Allocation ***(pg.1)***	***4,300,000***	***8,715,000***	***6,535,000***	***3,525,000***	***7,790,000***
TOTAL REVENUES	**4,300,000**	**8,715,000**	**6,535,000**	**3,525,000**	**7,790,000**
EXPENDITURES:					
ANNUAL STREET RESURFACING	3,035,000	3,510,000	5,125,000	3,525,000	3,925,000
CENTRAL AND LAKE ST INTERSECTION	315,000	420,000	1,410,000		3,865,000
GLENN ROAD IMPROVEMENTS	950,000	4,785,000			
TOTAL EXPENDITURES	**4,300,000**	**8,715,000**	**6,535,000**	**3,525,000**	**7,790,000**

Department	Building	Project Name	2026 Requested Amount	Account
Airport		Taxiway Rehabilitation	620,000	41017000-550300-DZ010
Airport		Airfield Lighting Rehabilitation Design	175,500	43017000-550300-DZ009
Airport		Airfield Lighting Rehabilitation Design	4,500	41017000-550300-DZ009
Airport		Runway Broom	250,000	44017000-550320
Airport		Van	60,000	44017000-550320
Cemetery		West Expansion	350,000	41012600-550300-OG005
Cemetery		2- Zero Turn Mowers	20,000	44012600-550320
Cemetery		John Deere 250 Front Loader	90,000	44012600-550320
Engineering		CDBG Streets	500,000	29111800-550300-CCI26
Engineering		CDBG Streets	50,000	29511800-550300-CCI26
Engineering		CDBG Streets	140,000	41016200-550300-CCI26
Engineering		OPWC Resurfacing	445,000	41241200-550300-OPW26
Engineering		OPWC Resurfacing	655,000	41016200-550300-OPW26
Engineering		Local Streets Resurfacing	410,000	N/A
Engineering		ADA Upgrades on Street Resurfacing	50,000	20220200-550300-SK001
Engineering		Construction Engineering	75,000	20016200-550300-ST006
Engineering		Urban Paving - SR 521	130,000	20120100-550300-ST001
Engineering		Pedestrian Connectivity	264,870	41016200-550300-ST012
Engineering		US23 Drainage & Bridge Rehab	425,000	41016600-550300-SW007
Engineering		Central & Lake Street Intersection	315,000	N/A
Engineering		Neighborhood Revitalization	42,000	49112000-550300-CNR27
Engineering		Neighborhood Revitalization	127,000	41016600-550300-CNR27
Engineering		Neighborhood Revitalization	170,000	52419400-550300-CNR27
Engineering		Neighborhood Revitalization	85,000	53118400-550300-CNR27
Engineering		Glenn Rd - 36/37 to Curve Rd	950,000	N/A
Engineering		Glenn Pkwy RR Overpass	2,000,000	23623600-523100
Engineering		High Injury Network Safety Study	250,000	41016600-523100-ST013
Engineering		MORPC Safety Demonstration	50,000	41016600-523100-ST015
Engineering		Byxbe Parkway Phase 1B - Water Main	1,500,000	53618400-550300-BYXBE
Engineering		Merrick Blvd Phase 1	8,316,000	27927900-550300-NW001
Engineering		Merrick Blvd Phase 2	90,000	27927900-550300-NW002
Engineering		E Central - Design	440,000	41016200-550300-ECENT
Engineering		Point - Ongoing	180,000	41541500-523100-POINT
Engineering		Pickup Truck	48,800	N/A
Facilities	City Hall	Exterior Masonry Work	40,000	41016800-550310-BCH01
Facilities	City Hall	Fire Suppression Valves	25,000	N/A
Facilities	City Hall	Interior Paint	25,000	60316800-527020
Facilities	City Hall	New Roof	400,000	41016800-550310-BCH01
Facilities	Justice Center	Exterior Masonry Work	50,000	N/A
Facilities	Justice Center	Ceiling Tile	25,000	60316800-527020
Facilities	Justice Center	Boiler	15,000	60316800-527020
Facilities	Justice Center	LED Conversion	25,000	60316800-527020
Facilities	Justice Center	Heat Pump Replacements	35,000	60316800-527020
Facilities	Justice Center	Interior Paint	25,000	60316800-527020
Facilities	Justice Center	Cooling Tower	40,000	41016800-550310-BJC01
Facilities	Justice Center	Debrief Room Remodel	30,000	41016800-550310-BJC01
Facilities	Justice Center	Carpet Replacement	25,000	60316800-527020
Facilities	Justice Center	New Roof	800,000	41016800-550310-BJC01
Facilities	Justice Center	Furniture Upgrades	50,000	41016800-550310-BJC01
Facilities	Mingo	Curtain for Gym	15,000	60316800-527020
Facilities	Mingo	Exterior Masonry Work	50,000	N/A
Facilities	Public Works	Unit Heater	10,000	60316800-527020
Facilities	Public Works	Traffic Storage Upgrade	50,000	N/A
Facilities	Public Works	SMR Hot Water Heater	5,000	60316800-527020
Facilities	Public Works	Add drop ceiling to sign shop and old sign shop	40,000	41016800-550310-BPW01
Facilities	Public Works	Upgrade brine contaiment area	100,000	N/A
Facilities	Station 301	Tuckpoint/Seal Exterior	30,000	44514500-550310-FD301
Facilities	Station 301	Roof	30,000	44514500-550310-FD301
Facilities	Station 302	Windows	15,000	44514500-550310-FD302
Facilities	Unity Community Center	HVAC System	50,000	41016800-550310-BUN01
Facilities	Unity Community Center	Electrical Modernization	30,000	41016800-530310-BUN01
Facilities	Unity Community Center	Windows	25,000	41016800-525310-BUN01
Fire/EMS		AED Grant	20,000	44514500-550300-FD003
Fire/EMS		Self Contained Breathing Apparatus	1,000,000	44514500-550300-FD004

Fire/EMS		Station 301 Air Conditioning Units	80,000	N/A
Fire/EMS		Training Tower	2,000,000	44514500-550310-FD001
Fire/EMS		Technology Replacement	10,000	44514500-550300
Fire/EMS		Fire Stations	4,600,000	N/A
Fire/EMS		Station 305 IT Equipment Purchases	380,000	44514500-550310-FD305
Fire/EMS		Haz-Mat Trailer	50,000	44514500-550320
Fire/EMS		Station Mower 303	13,500	44514500-550320
Fire/EMS		Medic	583,000	44514500-550320
Fleet		Forklift	50,000	44017200-550320
Golf Course		Zero Turn Mower	12,500	50113200-550320
Golf Course		Golf Carts	75,500	50113200-550320
Golf Course		Irrigation System	130,000	41013200-550300
Parking		Improvements	50,000	42013700-550300
Parks		7- Zero Turn Mowers	30,000	42012000-550320
Parks		Skid Steer w/ Fecon Attachment	140,000	42012000-550320
Parks		Toro Groundmaster Mower	130,000	42012000-550320
Parks		3/4 Ton Pick-up Truck w/ Plow	69,000	42012000-550320
Parks		Playground Equipment		N/A
Parks		Park Benches/Swings	10,000	42012000-550300-PK002
Parks		Glenross Park	120,000	42012000-550300-PK002
Parks		Field/Court Improvements		N/A
Parks		Nottingham Park	20,000	42012300-550300-PK007
Parks		Blue Limestone Park	30,000	42012300-550300-PK007
Parks		Batting Cage - Mingo	15,000	42012300-550300-PK007
Parks		Pool Improvements		N/A
Parks		Shade Structures	50,000	42012500-550300-PK008
Parks		High Dive Structure	100,000	42012500-550300-PK008
Parks		Mechanical Room	65,000	42012500-550300-PK008
Parks		Pool Vacuum	17,000	42012500-550300-PK008
Parks		Mingo Feasibility Study	50,000	42012500-550300-PK008
Parks		Other Park Improvements		N/A
Parks		Splash Pad Features (Veterans)	60,000	N/A
Parks		Lexington Trail and Court	50,000	N/A
Parks		Mill Run Park driveway	60,000	42012000-550300-PK003
Parks Impact		Delaware Run - Construction	500,000	49112000-550300-TL005
Parks Impact		Delaware Run - Land Acquisition	1,200,000	49112000-550300-TL005
Parks Impact		Park Maintenance Building	400,000	49112000-550300-PK012
Parks Impact		Curve Road Athletic Fields	1,500,000	49112000-550300-PK013
Parks Impact		Lexington Park-basketball court & trail	60,000	49112000-550300-PK014
Parks Impact		Neighborhood Revitalization	42,000	49112000-550300-CNR27
Parks Impact		Olentangy River Trail	40,000	49112000-550300-TL007
Police		UAV Replacement	40,000	41013500-550300-PD003
Police		(4) Frontline Patrol Cruisers	320,000	44013500-550320
Police		(1) Unmarked Police Vehicle	53,000	44013500-550320
Refuse		Large Truck Washbay	100,000	55017600-550310-BPW01
Refuse		Sideload	517,000	55017600-550320
Stormwater		Belle Avenue Stream Restoration	50,000	52419400-550300-SW018
Stormwater		ODOT Drainage	995,625	52419400-550300-SW007
Stormwater		42" Culvert Lining	150,000	52419400-550300-SW007
Stormwater		Stormwater Repair	125,000	52419400-550300-SW012
Stormwater		Neighborhood Revitalization	170,000	52419400-550300-CNR27
Streets		Sidewalk Maintenance	200,000	20220200-550300-SK001
Streets		Shared Use Path Maintenance	60,000	20016200-539910
Streets		Parking Lot Maintenance	40,000	20016200-539930
Streets		Central/Lake Street Parking Lot	40,000	N/A
Streets		Pickup Truck with Plow	180,550	44016200-550320
Streets		Single Axle Dump	270,000	44016200-000320
Streets		Mini Excavator	128,000	44016200-000320
Traffic		Pickup Truck w/ Emergency Response	114,395	44016400-550320
Water Capacity		Oversizing/Extension	200,000	53618400-550300-WT007
Water Capacity		South Industrial Water Main	3,000,000	53618400-550300-PU001
Water Capacity		Byxbe Waterline Installation	1,600,000	53618400-550300-BYXBE
Water Capacity		Merrick Blvd Waterline	1,800,000	53618400-550300-NW001
Water Dist		Large Meter Replacement	25,000	53118400-550300-WT006
Water Dist		Small Main/Fire Flow	180,000	53118400-550300-WT005

Water Dist		Fountain Ave Waterline Replacement	100,000	53118400-550300-WT032
Water Dist		Neighborhood Revitalization	85,000	53118400-550300-CNR27
Water Trmt		Plant Maintenance	175,000	53118200-550310-WT003
Water Trmt		WTP Floor Coating	120,000	53118200-550310-WT031
WW Capacity		Oversizing/Extension	1,200,000	54619000-550300-WW006
WW Capacity		South Industrial Loop Sewer	6,000,000	54619000-550300-PU001
WW Collect		Large Meter Replacement	25,000	54119000-550300-WW004
WW Collect		Inflow/Infiltration Remediation	175,000	54119000-550300-WW001
WW Collect		Sanitary Sewer Replacement	100,000	54119000-550300-WW005
WW Collect		Pump Station Repairs/Upgrades	50,000	54119000-550300-WW017
WW Collect		Mini Excavator	80,000	54119000-550320
WW Trmt		Plant Maintenance	450,000	54118800-550310-WW003
WW Trmt		Concrete Repairs	80,000	54118800-550310-WW002
WW Trmt		Primary Settling Tank Repairs	250,000	54118800-550310-WW002
WW Trmt		Sludge Dump Trailer	100,000	54118800-550320
WW Trmt		Pickup Truck	40,000	54118800-550320
Fire/EMS		Power Cots	160,000	44514500-550320
Engineering		Streetscape	150,000	41016600-523100-STSCP
Traffic		Urban Paving - Guardrails	25,000	20120100-550300-ST001
Engineering		Pedestrian Connectivity	29,430	49112000-550300-ST012
Traffic		Kroger Signal	75,000	
Traffic		Central & Warrensburg Signal	120,000	41016400-550300-TR007

Revised Estimate
Moved to Budget
Deferred
Unfunded
Eliminated
Advanced in '25
Reduced

STRATEGIC WORKPLACE PLAN

2026 BUDGET

A strategic workforce plan (SWP) is a continual process used to align the needs and priorities of the City with those of its workforce to ensure it can meet the residents' needs through the core values. The City updates the SWP on an annual basis and forecasts the ability to meet its future needs.

Department/ Division	2021		2022		2023		2024		2025		2026		2027		2028		2029		2030	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Council	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7
City Manager	6	0	6	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Administrative Services	2	1	3	0	3	0	3	0	3	0	4	0	4	0	4	0	4	0	4	0
Economic Development	2	0	2	0	3	0	3	0	3	0	3	0	4	0	4	0	4	0	4	0
Legal Affairs/Prosecutor	8	2	8	2	8	0	8	1	10	3	10	4	10	4	10	4	10	4	10	4
Management & Budget	0	0	0	0	2	0	3	0	4	0	0	0	0	0	0	0	0	0	0	0
Procurement	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2	0	2	0	2	0
Finance	12	4	13	3	13	4	13	4	13	4	17	3	17	3	17	3	17	3	17	3
Police	67	3	69	3	70	2	70	0	70	0	74	0	74	0	76	0	76	0	78	0
Parking	0	0	0	0	0	0	0	2	0	2	1	2	1	2	1	2	1	2	1	2
Planning	13	0	13	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0
Engineering	10	0	10	0	9	0	9	0	10	0	10	0	10	0	10	0	10	0	10	0
Buildings/Grounds	2	0	2	0	3	0	3	0	4	0	4	0	4	0	4	0	4	0	4	0
Public Works Administration	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Public Works Streets	9	0	9	0	9	0	10	0	11	0	11	0	11	0	11	0	11	0	11	0
Public Works Traffic	4	0	4	0	4	0	5	0	5	0	6	0	6	0	6	0	6	0	6	0
Cemetery	2	1	2	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Parks and Natural Resources	12	4	12	4	9	2	9	2	9	2	10	2	10	2	10	2	10	2	10	2
Recreation	0	0	0	0	2	8	2	10	2	10	2	10	2	10	2	10	2	10	2	10
Urban Forestry	0	0	0	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Storm Sewer	4	0	4	0	4	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Fire EMS	72	5	78	5	88	5	92	0	90	0	91	0	91	0	91	0	91	0	91	0
Airport	2	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1
Golf Course	0	0	0	0	0	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0
Utilities Administation	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
Water Treatment Plant	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0
Water Distribution	7	0	7	0	7	0	7	0	7	0	8	0	8	0	8	0	8	0	8	0
Wastewater Treatment	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Wastewater Collection	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Refuse	9	0	9	0	17	0	17	0	17	0	17	1	17	0	17	0	17	0	17	0
Recycling	6	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Garage	4	0	4	0	4	0	4	1	5	1	5	1	5	1	5	1	5	1	5	1
Information Technology	7	0	7	0	7	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Info Tech - GIS	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Municipal Court	35	6	35	6	20	3	20	3	20	3	20	3	20	3	20	3	20	3	20	3
Clerk of Court	0	0	0	0	17	0	16	0	16	1	16	1	16	1	16	1	16	1	16	1
Total	**330.0**		**342.0**		**361.0**		**371.0**		**376.0**		**388.0**		**389.0**		**391.0**		**391.0**		**393.0**	

**** Does not include seasonal employees**

Increase

Decrease

***Changes in personnel are described in detail in each department's narrative**

2026

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1,2026	2026 Budgeted Revenues	2026 Budgeted Expenditures	Projected Fund Balance December 31, 2026
GENERAL FUNDS						
GENERAL	15,914,180	0	15,914,180	41,692,165	39,419,569	18,186,776
DEVELOPMENT RESERVE	537,441	0	537,441	250,000	250,000	537,441
GENERAL RESERVE	1,978,864	0	1,978,864	75,000	0	2,053,864
TOTAL GENERAL FUND	**18,430,484**	**0**	**18,430,484**	**42,017,165**	**39,669,569**	**20,778,081**
SPECIAL REVENUE FUNDS						
STREET MAINT & REPAIR	2,004,373	471,255	1,533,119	5,339,500	6,011,815	860,804
PARKS & RECREATION	1,553,907	52,297	1,501,610	4,058,332	4,425,104	1,134,838
CEMETERY	31,638	25,315	6,323	531,500	534,275	3,548
AIRPORT OPERATIONS	650,229	27,648	622,580	1,552,950	1,873,334	302,196
FIRE/EMS INCOME TAX	15,065,364	1,290,957	13,774,407	21,334,566	23,153,866	11,955,107
MUNICIPAL COURT	340,626	6,014	334,613	2,856,250	2,806,087	384,776
CLERK OF COURT	0	433	954,781	1,851,100	2,077,967	727,914
STATE HIGHWAY IMPROVEMENT	189,151	0	189,151	193,500	155,000	227,651
LICENSE FEE	1,760,476	19,383	1,741,093	775,000	250,000	2,266,093
PERFORMANCE BOND	72,875	0	72,875	500,000	500,000	72,875
AIRPORT TIF	220,061	123,206	96,855	0	90,000	6,855
GLENN ROAD BRIDGE TIF	10,711,889	0	10,711,889	2,101,200	2,157,444	10,655,645
PARK EXACTION FEE	62,579	62,579	0	0	0	0
TREE	862,298	37,986	824,312	225,000	275,000	774,312
AIRPORT 2000 T-HANGAR	277,490	0	277,490	109,609	90,582	296,517
RECREATION FACILITIES TAX	5,072,822	0	5,072,822	644,725	2,651,330	3,066,217
SKYCLIMBER/V&P HYDRAULICS TIF	0	0	0	89,000	89,000	0
MILL RUN TIF	0	0	0	130,647	130,647	0
WINTERBOURNE TIF	0	0	0	350,000	350,000	0
IDIAM	52,390	0	52,390	26,000	66,000	12,390
DRUG ENFORCEMENT	60,132	0	60,132	1,500	60,000	1,632
INDIGENT ALCOHOL TREATMENT	721,326	7,225	714,101	60,000	130,000	644,101
OMVI ENFORCE/EDUCATION	5,922	0	5,922	700	5,400	1,222
POLICE JUDGEMENT	70,403	0	70,403	15,000	75,000	10,403
POLICE FEDERAL JUDGEMENT	4,806	0	4,806	200	4,500	506
POLICE TREASURY SEIZURES	12,623	0	12,623	1,750	12,000	2,373
COMPUTER LEGAL RESEARCH	116,743	19	116,723	43,000	75,000	84,723
CLERK COMPUTER LEGAL RESEARCH	796,600	60,000	736,600	200,000	300,000	636,600
COURT SPECIAL PROJECTS	1,081,353	61,926	1,019,426	315,000	635,000	699,426
PROBATION SERVICES	637,890	1,728	636,162	395,000	492,600	538,562
POLICE/FIRE DISABILITY	0	0	0	1,005,761	1,005,760	0
OPIOID RECOVERY	159,214	0	159,214	25,000	150,000	34,214
COMMUNITY CANNABIS	0		0	10,000	10,000	0
COMMUNITY PROMOTIONS	114,079	0	114,079	115,000	120,000	109,079
COMMERCIAL TIFs	20,608	0	20,608	10,400	31,008	0
RESIDENTIAL TIFs	0	0	0	0	0	0
SAWMILL TIF	0	0	0	0	0	0
SAWMILL POINTE TIF	559,410	0	559,410	0	0	559,410
ADDISON TIFs	100,709	0	100,709	0	90,000	10,709
PARKVIEW-LUCY RIDGE TIF	7,800,000	0	7,800,000	9,097,202	8,316,000	8,581,202
FEMA GRANT	9,040	0	9,040	780,000	780,000	9,040
POLICE TRAINING GRANT	0	0	0	70,000	70,000	0
CDBG GRANT	367,815	358,795	9,020	508,000	508,000	9,020
REVOLVING LOAN	307,889	33,334	274,555	4,349	180,000	98,904
FIRE DONATION	1,833	0	1,833	0	1,000	833
PARK DONATION	5,810	0	5,810	250	5,000	1,060
POLICE DONATION	9,881	0	9,881	0	5,000	4,881
MAYORS DONATION	2,451	1,200	1,251	1,000	1,000	1,251
PROJECT TRUST	1,458,911	87,941	1,370,970	311,008	500,000	1,181,978
UNCLAIMED FUNDS	252,139	0	252,139	51,544	29,760	273,923
TOTAL SPECIAL REVENUE FUNDS	**53,605,756**	**2,729,242**	**51,831,727**	**55,690,543**	**61,279,479**	**46,242,791**

2026

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1,2026	2026 Budgeted Revenues	2026 Budgeted Expenditures	Projected Fund Balance December 31, 2026
CAPITAL IMPROVEMENT FUNDS						
CAPITAL IMPROVEMENT	4,808,826	1,281,555	3,527,271	9,693,765	10,617,765	2,603,271
OPWC PROJECTS	174,761	88,455	86,307	445,000	445,000	86,307
POINT PROJECT	489,851	74,873	414,978	4,861,426	5,125,938	150,466
PARKS CAPITAL	1,000,000	0	1,000,000	592,902	906,000	686,902
FAA AIRPORT GRANTS	10,767	198,917	(188,150)	504,500	175,500	140,850
EQUIPMENT REPLACEMENT	1,110,739	931,986	178,753	1,535,945	1,535,945	178,753
FIRE/EMS CAPITAL	0	0	2,515,474	20,450,000	22,912,386	53,088
NORTHWEST NCA	718,403	49,855	668,547	100,500	0	769,047
TRANSPORTATION FEES	0	0	142,950	200,000	70,000	272,950
PARK IMPACT FEE	4,972,627	43,663	4,928,964	1,750,000	6,506,430	172,534
POLICE IMPACT FEE	451,065	287	450,777	155,000	140,329	465,448
FIRE IMPACT FEE	707,758	616	707,141	302,500	484,005	525,636
MUNICIPAL IMPACT FEE	992,419	469	991,950	335,000	214,472	1,112,478
GLENN ROAD SOUTH	2,801,017	0	2,801,017	1,443,000	969,000	3,275,017
GLENN ROAD NORTH	233,155	0	233,155	243,500	226,920	249,735
TERRA ALTA NCA	47,740	0	47,740	23,000	0	70,740
TOTAL CAPITAL IMP. FUNDS	**18,519,127**	**2,670,675**	**18,506,876**	**42,636,038**	**50,329,690**	**10,813,224**
DEBT SERVICE FUNDS						
GENERAL BOND RETIREMENT	327,783	0	327,783	1,290,718	1,223,718	394,783
PARK IMPROVEMENT BOND	45,797	0	45,797	2,374,000	2,373,000	46,797
SE HIGHLAND SEWER BOND	6,276	0	6,276	831,200	830,700	6,776
TOTAL DEBT SERVICE FUNDS	**379,856**	**0**	**379,856**	**4,495,918**	**4,427,418**	**448,356**
ENTERPRISE FUNDS						
GOLF COURSE	268,687	27,535	241,152	375,700	451,658	165,194
PARKING LOTS	161,918	20,697	141,221	268,050	356,763	52,508
STORMWATER	494,757	66,783	427,974	2,038,214	2,206,782	259,406
WATER	2,503,712	319,906	2,183,806	8,981,470	8,762,843	2,402,433
WASTEWATER	9,101,975	370,218	8,731,757	9,626,914	8,524,055	9,834,616
REFUSE	3,522,407	1,077,547	2,444,860	5,702,000	5,406,552	2,740,308
WATER UTILITY RESERVE	0	0	0	0	0	0
WATER CUSTOMER DEPOSIT	79,477	0	79,477	21,000	24,000	76,477
WASTEWATER UTILITY RESERVE	0	0	0	0	0	0
STORMWATER PROJECTS	1,576,216	21,565	1,554,652	1,000,000	2,062,626	492,026
WATER CONSTRUCTION	2,915,137	1,402,882	1,512,255	1,285,727	2,620,727	177,255
WATER CAPACITY FEE	8,704,256	3,823,663	4,880,593	4,720,000	6,617,536	2,983,056
WASTEWATER CONSTRUCTION	5,021,890	1,156,158	3,865,732	1,000,000	2,558,305	2,307,427
WASTEWATER CAPACITY FEE	10,823,673	5,973,489	4,850,183	4,494,500	4,436,661	4,908,022
SE HIGHLAND SEWER	1,098,135	0	1,098,135	830,700	840,700	1,088,135
TOTAL ENTERPRISE FUNDS	**46,272,241**	**14,260,444**	**32,011,797**	**40,344,275**	**44,869,208**	**27,486,864**
INTERNAL SERVICE FUNDS						
GARAGE ROTARY	906,648	270,612	636,036	2,147,700	2,206,297	577,439
INFORMATION TECHNOLOGY ROTARY	100,245	96,039	4,206	3,434,092	3,294,807	143,491
FACILITY MAINTENANCE ROTARY	156,519	0	156,519	1,483,691	1,513,660	126,550
SELF INSURANCE	2,000,097	35,360	1,964,738	13,766,423	13,186,000	2,545,161
WORKERS COMPENSATION	2,281,709	137,615	2,144,094	395,238	808,000	1,731,332
TOTAL INTERNAL SERVICE FUNDS	**5,445,218**	**539,625**	**4,905,593**	**21,227,144**	**21,008,764**	**5,123,973**
FIDUCIARY FUNDS						
JEDD INCOME TAX	135,020	0	135,020	629,283	629,282	135,021
JEDD II INCOME TAX	39,186	0	39,186	197,136	197,136	39,186
CEMETERY PERPETUAL CARE	42,317	0	42,317	1,200	1,700	41,817
STATE PATROL TRANSFER	1,270	0	1,270	50,000	50,000	1,270
STATE BUILDING PERMIT FEE	6,176	0	6,176	24,000	24,000	6,176
TOTAL FIDUCIARY FUNDS	**223,968**	**0**	**223,968**	**901,619**	**902,118**	**223,469**
TOTAL ALL FUNDS	**142,876,650**	**20,199,987**	**126,290,301**	**207,312,702**	**222,486,246**	**111,116,756**

GENERAL FUND

2026 BUDGET GENERAL FUND SUMMARY	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
REVENUES							
PROPERTY TAX	2,191,217	2,951,299	3,040,000	3,054,298	3,144,410	3.4%	3.0%
CITY INCOME TAX - 1%	22,289,387	24,329,569	25,873,000	25,717,148	27,535,490	6.4%	7.1%
LOCAL GOVERNMENT FUND	1,019,870	980,615	980,000	1,067,001	1,050,000	7.1%	-1.6%
GRANT REIMBURSEMENTS	117,951	240,934	0	168,877	0	100.0%	-100.0%
DEPARTMENTAL CHARGEBACKS	2,272,430	2,496,484	2,970,829	2,970,829	3,494,745	17.6%	17.6%
FINES & FORFEITURES	80,306	120	0	1,950	0	100.0%	-100.0%
COURT DIVERSION FEES	0	600	0	3,813	0	100.0%	-100.0%
ENGINEERING FEES	1,574,898	1,296,220	1,175,000	1,474,126	1,340,000	14.0%	-9.1%
PROSECUTOR CONTRACTS	193,595	184,170	188,000	165,825	185,000	-1.6%	11.6%
PARKING METERS	33,018	1,211	0	0	0	0.0%	0.0%
CABLE FRANCHISE FEE	345,343	315,777	325,000	287,634	305,000	-6.2%	6.0%
LIQUOR PERMITS	53,417	57,052	55,000	69,947	62,000	12.7%	-11.4%
LICENSE AND PERMITS	1,756,853	1,689,648	1,700,000	1,570,241	1,600,000	-5.9%	1.9%
INVESTMENT INCOME	1,385,815	2,041,447	1,000,000	1,907,364	1,500,000	50.0%	-21.4%
MISCELLANEOUS	269,672	286,006	241,000	204,147	195,000	-19.1%	-4.5%
REIMBURSEMENTS	177,704	119,536	175,000	124,942	175,000	0.0%	40.1%
ADVANCES	80,000	20,000	36,000	1,536,000	15,000	-58.3%	-99.0%
TRANSFERS	2,025,188	491,221	502,565	498,129	1,090,520	117.0%	118.9%
TOTAL REVENUE	**35,866,664**	**37,501,910**	**38,261,394**	**40,822,269**	**41,692,165**	**9.0%**	**2.1%**
EXPENDITURES							
CITY COUNCIL	206,834	261,180	298,172	277,528	319,662	7.2%	15.2%
CITY MANAGER	900,305	939,525	1,038,216	1,000,712	1,181,356	13.8%	18.1%
HUMAN RESOURCES	503,258	664,845	662,130	628,567	841,367	27.1%	33.9%
ECONOMIC DEVELOPMENT	736,490	479,167	507,269	520,686	754,212	48.7%	44.8%
LEGAL AFFAIRS/PROSECUTOR	841,511	940,873	1,428,673	1,052,241	1,407,084	-1.5%	33.7%
PROCUREMENT	274,971	366,111	564,047	526,702	340,454	-39.6%	-35.4%
FINANCE	1,723,354	1,877,462	2,073,472	2,054,601	2,653,067	28.0%	29.1%
INCOME TAX REFUNDS	757,487	760,283	900,000	861,088	1,100,000	22.2%	27.7%
GENERAL ADMINISTRATION	7,018,899	8,449,312	4,500,000	5,148,070	4,946,797	9.9%	-3.9%
CIP TRANSFER	2,966,672	4,916,317	5,500,000	6,678,000	3,973,895	-27.7%	-40.5%
GF RESERVE TRANSFER	75,000	465,000	75,000	75,000	75,000	0.0%	0.0%
ED RESERVE TRANSFER	75,000	75,000	75,000	92,275	250,000	233.3%	170.9%
COURT TRANSFER	815,000	1,815,000	1,700,000	1,700,000	1,625,000	-4.4%	-4.4%
RISK MANAGEMENT	369,852	425,808	465,000	429,358	473,000	1.7%	10.2%
POLICE	10,404,465	10,648,239	13,220,244	11,399,671	14,037,549	6.2%	23.1%
PLANNING	1,758,444	1,833,785	2,210,279	2,123,235	2,332,504	5.5%	9.9%
ENGINEERING	2,214,575	2,457,722	2,952,238	2,506,074	3,108,622	5.3%	24.0%
BUILDING MAINTENANCE	743,312	837,467	0	37,083	0	0.0%	-100.0%
TOTAL EXPENDITURES	**32,385,430**	**38,213,097**	**38,169,740**	**37,110,891**	**39,419,569**	**3.3%**	**6.2%**
FUND BALANCE - JAN 1st	**10,305,045**	**13,786,279**	**12,138,968**	**13,075,092**	**15,914,180**		
GENERAL FUND REVENUES	35,866,664	37,501,910	38,261,394	40,822,269	41,692,165	9.0%	2.1%
GENERAL FUND EXPENDITURES	32,385,430	38,213,097	38,169,740	37,110,891	39,419,569	3.3%	6.2%
UNEXPENDED FUND BALANCE - DEC 31st	**13,786,279**	**13,075,092**	**12,230,622**	**16,786,469**	**18,186,776**		
Carryover PO's		*872,291*	*0*	*872,291*			
UNECUMBERED FUND BALANCE DEC 31st	**13,786,279**	**12,202,801**	**12,230,622**	**15,914,180**	**18,186,776**		
Unencumbered Fund Balance as % of Expenditures	42.57%	31.93%	32.04%	42.88%	46.14%		

CITY COUNCIL

City Council is made up from seven citizen-elected members. Four members are elected from the City's four wards and three members are elected city-wide, or at-large. The elections are staggered, and each member serves a four-year term before needing to be re-elected to retain their position. A mayor and vice-mayor are



Front row from left: Vice Mayor Catlin Frazier, Mayor Carolyn Kay Riggle, Councilman Kyle Bogan

Back from left: Councilwoman Linsey Griffith, Adam Haynes, Councilman Matthew McClellan, Councilman Kevin Rider

Councilmembers	Ward	Term Expiration
Mayor Carolyn Kay Riggle	At-Large	November 2029
Vice Mayor Catlin Frazier	At-Large	November 2029
Councilman Kyle Bogan	At-Large	November 2029
Councilwoman Linsey Griffith	1st	November 2027
Councilman Adam Haynes	2nd	November 2027
Councilman Matthew McClellan	3rd	November 2027
Councilman Kevin Rider	4th	November 2027

2026 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: CITY COUNCIL

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
10110000- 510000	Wages	146,020	146,091	151,651	152,475	157,689	4.0%	3.4%
511100	PERS	18,285	20,453	21,231	21,144	22,076	4.0%	4.4%
511300	Medicare	2,107	2,090	2,199	2,253	2,286	4.0%	1.4%
511400	Workers Compensation	1,422	0	1,517	1,517	1,577	4.0%	4.0%
511600	Health Insurance	9,018	10,460	11,557	11,558	12,645	9.4%	9.4%
511650	Dental Insurance	405	557	546	546	409	-25.1%	-25.1%
511700	Life Insurance	120	169	171	171	176	2.9%	2.9%
511750	Vision Insurance	0	72	72	72	72	0.0%	0.0%
520100	Uniform	0	0	400	238	400	0.0%	68.0%
523100	Professional Services	4,242	8,562	38,000	12,647	35,000	-7.9%	176.7%
526000	Travel/Training	1,749	5,594	5,000	4,937	5,000	0.0%	1.3%
526100	Membership and Dues	445	55	500	290	500	0.0%	72.4%
527220	IT Rotary	22,700	66,576	51,599	51,599	48,951	-5.1%	-5.1%
527240	Facility Maintenance Rotary	0	0	13,204	13,204	32,131	143.3%	143.3%
531000	Office Supply	321	501	525	4,877	750	42.9%	-84.6%
	TOTAL CITY COUNCIL	**206,834**	**261,180**	**298,172**	**277,528**	**319,662**	**7.2%**	**15.2%**
	Carryover PO's				*7,000*			

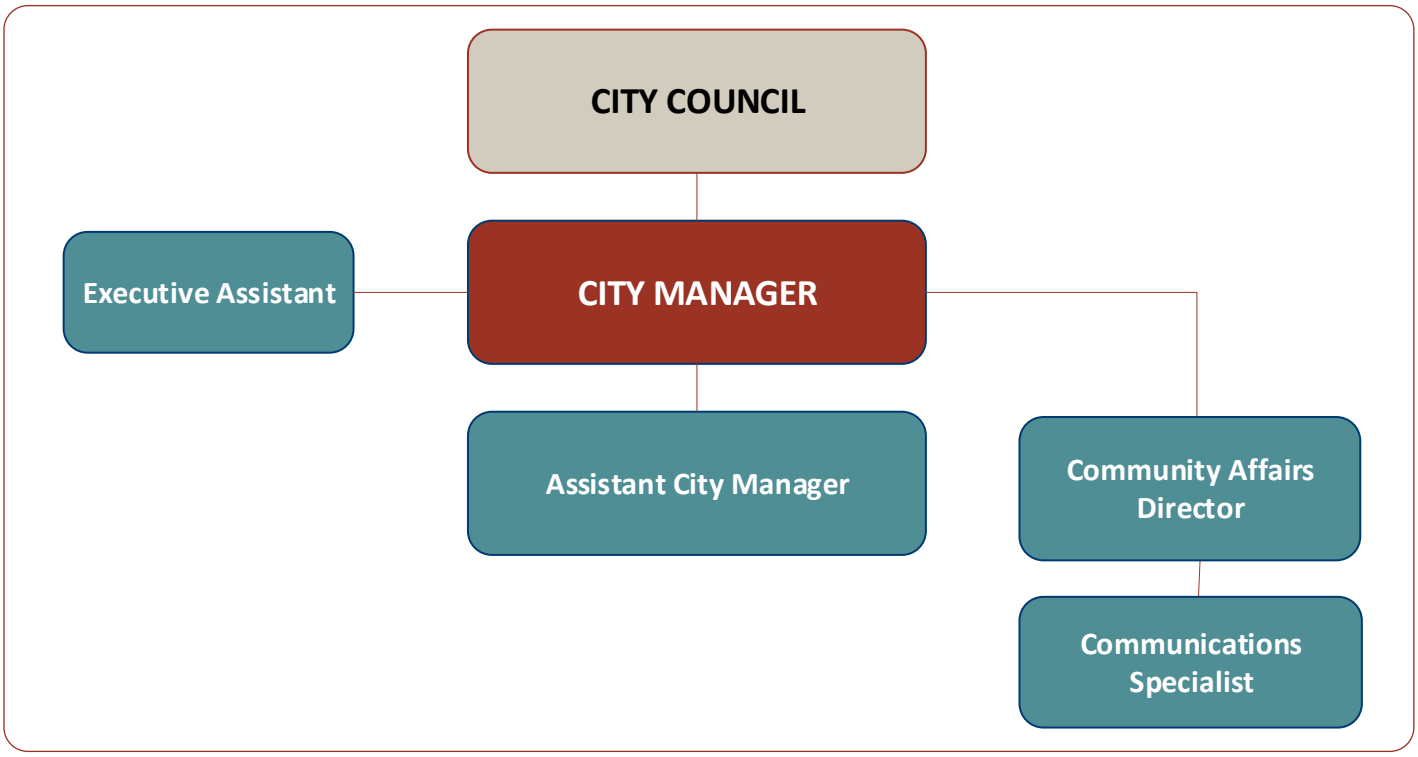
LINE ITEM DETAIL
GENERAL FUND
CITY COUNCIL

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$ 35,000	Code updates; council retreat
Travel/Training	526000	$ 5,000	Delaware Area Chamber of Commerce Events; MORPC Events; Council Clerk training; OCMA; various travel and training
Membership and Dues	526100	$ 500	International Institute of Municipal Clerks; Mayors Association; Ohio Municipal League

CITY MANAGER'S OFFICE

Delaware has operated under the Council-Manager form of government since 1958. The seven member City Council serves as the legislative branch of government. One of its principal responsibilities is the appointment of a City Manager, who serves as the city's chief executive officer. The City Manager is responsible for the day



Authorized Personnel	2023	2024	2025	2026
City Manager	1	1	1	1
Assistant City Manager	1	1	1	1
Executive Assistant	1	1	1	1
Community Affairs Coordinator	1	1	1	1
Communications Specialist	1	1	1	1
Total	**5**	**5**	**5**	**5**

2026 Budget Summary	
Personal Services	1,004,297
Services & Charges	171,759
Materials & Supplies	5,300
Total City Manager's Office	**1,181,356**

2026 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: CITY MANAGER

Org-Object		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
10110200-	510000	Wages	592,186	657,526	630,153	610,042	729,790	15.8%	19.6%
	510500	Overtime Wages	1,292	0	0	116	0	100.0%	-100.0%
	511100	PERS	82,528	76,365	88,221	84,699	102,171	15.8%	20.6%
	511300	Medicare	8,457	9,390	9,137	8,723	10,582	15.8%	21.3%
	511400	Workers Compensation	5,983	0	6,302	6,302	7,298	15.8%	15.8%
	511600	Health Insurance	128,609	108,714	135,231	135,469	149,412	10.5%	10.3%
	511650	Dental Insurance	4,348	4,087	4,776	4,095	3,582	-25.0%	-12.5%
	511700	Life Insurance	1,215	1,097	1,149	1,149	1,174	2.2%	2.2%
	511750	Vision Insurance	0	198	288	288	288	0.0%	0.0%
	520100	Uniform	0	492	700	193	350	-50.0%	81.4%
	521000	Cellular Phone	2,280	2,165	2,280	3,180	3,180	39.5%	0.0%
	523100	Professional Services	20,320	15,789	32,000	16,429	32,000	0.0%	94.8%
	526000	Travel / Training	9,412	10,238	15,000	16,850	20,000	33.3%	18.7%
	526100	Membership/Dues	7,934	7,213	7,500	8,421	8,500	13.3%	0.9%
	526300	Allowances	0	3,000	7,200	7,200	7,200	0.0%	0.0%
	527220	Information Technology Rotary	34,000	41,031	81,308	81,308	79,868	-1.8%	-1.8%
	527240	Facility Maintenance Rotary	0	0	14,671	14,671	20,661	40.8%	40.8%
	531000	Office Supply	1,740	2,222	2,300	1,578	2,300	0.0%	45.7%
	539000	Small Equipment	0	0	0	0	3,000	100.0%	100.0%
		TOTAL CITY MANAGER	**900,305**	**939,525**	**1,038,216**	**1,000,712**	**1,181,356**	**13.8%**	**18.1%**
		Carryover PO's				*2151.49*			

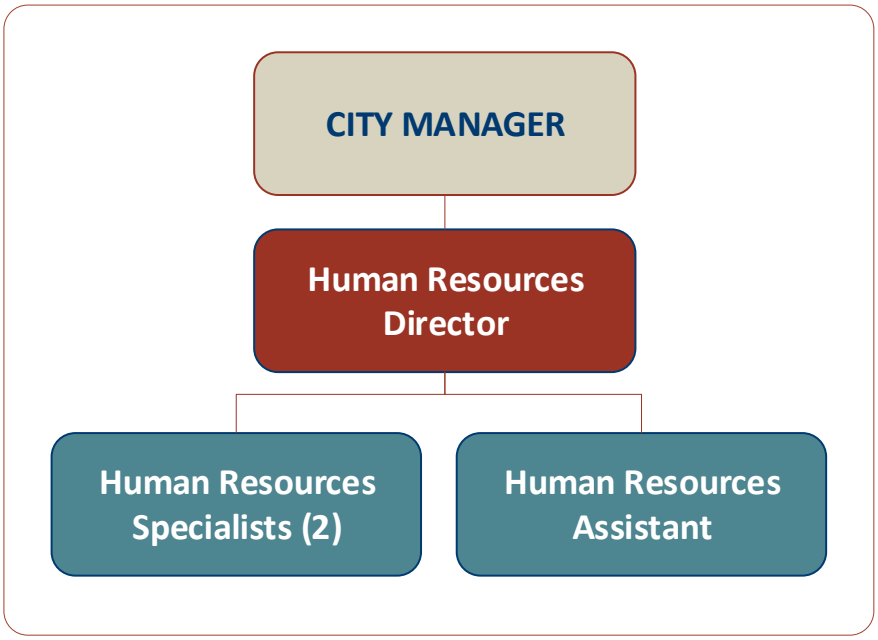
LINE ITEM DETAIL
GENERAL FUND
CITY MANAGER'S OFFICE

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$729,790	Existing staff salaries, retirement payout, and addition of intern hours
Professional Services	523100	$32,000	Newsletters; Survey Monkey renewal; various feasibility studies and initiatives
Travel/Training	526000	$20,000	ICMA Conference for CM & ACM; IEDC Conference; Ohio PRIMA; ICMA Regional Conference; OCMA Winter Conference; 3CMA Conference
Memberships/Dues/Subscriptions	526100	$8,500	2 3CMA Memberships; Columbus Dispatch; COMMA; Wall Street Journal; Delaware Gazette; IAP2; IEDC; 2 ICMA Memberships; 2 OCMA Memberships; JASCO; Rotary; Town and Gown
Small Equipment	539000	$3,000	IT equipment

Human Resources

Administrative Services is responsible for all aspects of human resources, including but not limited to talent management and recruiting, labor relations, professional development, performance management, benefits and total compensation, employee health and safety, culture and compliance to improve the quality of work of the City's workforce. Department staff members provide workplace solutions, while treating those served fairly, with appropriate confidentiality and mutual respect.



Authorized Personnel	2023	2024	2025	2026
Human Resources Director	1	1	1	1
HR Specialist	1	1	1	2
HR Assistant	1	1	1	1
Total	**3**	**3**	**3**	**4**

2026 Budget Summary	
Personal Services	493,659
Services & Charges	343,208
Materials & Supplies	4,500
Total Administrative Services	**841,367**

2026 BUDGET DETAIL
FUND: **GENERAL**
DEPARTMENT: **HUMAN RESOURCES**

Org-Object-Project		*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
10110400- 510000		Wages	238,393	252,702	271,354	265,431	332,528	22.5%	25.3%
510500		Overtime Wages	30	0	0	0	0	100.0%	100.0%
511100		PERS	32,721	34,932	37,989	37,160	46,554	22.5%	25.3%
511300		Medicare	3,371	3,658	3,935	3,691	4,822	22.5%	30.6%
511400		Workers Compensation	2,344	0	2,713	2,713	3,325	22.6%	22.6%
511600		Health Insurance	57,307	65,730	69,360	69,360	103,025	48.5%	48.5%
511650		Dental Insurance	2,438	2,437	2,388	2,388	2,463	3.1%	3.1%
511700		Life Insurance	540	591	597	597	744	24.6%	24.6%
511750		Vision Insurance	0	72	72	72	198	175.0%	175.0%
520100		Uniforms	0	0	150	0	250	66.7%	100.0%
521000		Cellular Phone	600	720	600	960	960	60.0%	0.0%
523100		Professional Services	130,301	243,156	187,977	166,610	250,000	33.0%	50.1%
523710		Employee Recognition	8,367	4,516	5,250	1,733	12,250	133.3%	606.9%
523710	-AS001	Culture Committee	0	2,522	3,750	2,168	0	-100.0%	-100.0%
523710	-AS002	Employee Recognition Board	0	2,766	3,750	4,456	0	-100.0%	-100.0%
526000		Travel/Training	3,540	3,668	5,669	5,162	9,000	58.8%	74.4%
526100		Membership & Dues	644	843	1,188	992	1,342	13.0%	35.3%
527220		Information Technology Rotary	22,000	45,373	55,085	55,085	53,340	-3.2%	-3.2%
527240		Facility Maintenance Rotary	0	0	8,803	8,803	16,066	82.5%	82.5%
531000		Office Supply	661	661	1,500	1,187	1,500	0.0%	26.3%
539000		Small Equipment	0	0	0	0	3,000	100.0%	100.0%
		TOTAL HUMAN RESOURCES	**503,258**	**664,346**	**662,130**	**628,567**	**841,367**	**27.1%**	**33.9%**
		Carryover PO's				*18,983*			

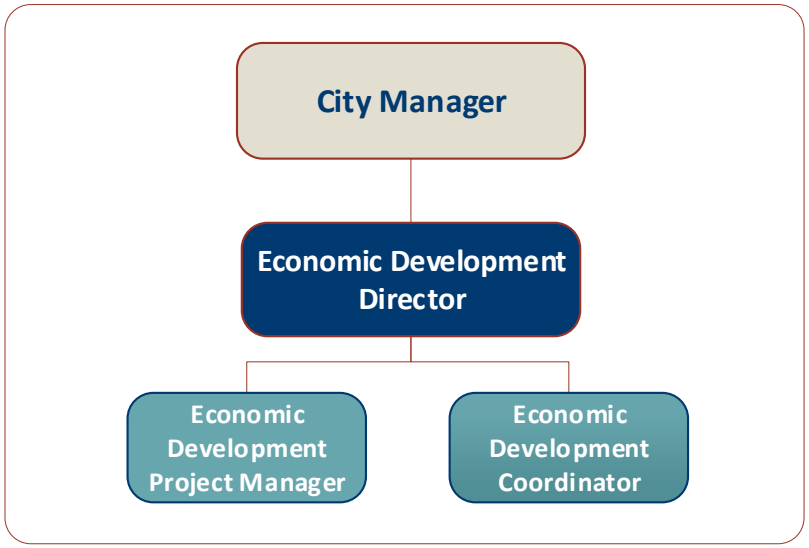
LINE ITEM DETAIL
GENERAL FUND
HUMAN RESOURCES

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$332,528	Addition of HR Specialist position
Professional Services	523100	$250,000	Recruiting (includes recruiting expenses for safety & non-safety positions, Wonderlic subscription, National Testing Network subscription, Recruiting.com career page hosting, background checks and pre-employment drug testing); quarterly employee orientation, medical evaluations, monthly supervisor training, leadership development and retreats, employment posters, employee assistance program, random drug/alcohol testing & bi-annual medical evaluations, legal services retainer, manager development program and compensation study.
Employee Recognition	523710	$12,250	HR Recognition events and programming.
Travel/Training	526000	$9,000	Conferences and recertification fees for all department staff.
Membership & Dues	526100	$1,342	Memberships and associated dues for all department staff.

ECONOMIC DEVELOPMENT

The Economic Development team of the director, project manager and coordinator oversee business attraction, business retention and expansion, and business development activities with the goal of increasing jobs, payroll, and economic wealth.



Authorized Personnel	2023	2024	2025	2026
Economic Development Director	1	1	1	1
Economic Development Project Manager II	1	1	1	1
Economic Development Coordinator	1	1	1	1
Total	3	3	3	3

2026 Budget Summary	
Personal Services	381,921
Services & Charges	249,257
Refunds/Reimbursements	114,834
Materials & Supplies	8,200
Total Economic Development	**754,212**

2026 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: ECONOMIC DEVELOPMENT

Org-Object		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
10110600-	510000	Wages	273,240	204,919	203,837	276,098	294,120	44.3%	6.5%
	511100	PERS	32,886	27,606	28,537	38,654	41,177	44.3%	6.5%
	511300	Medicare	3,874	2,937	2,956	3,963	4,265	44.3%	7.6%
	511400	Workers Compensation	2,608	0	2,038	2,038	2,941	44.3%	44.3%
	511600	Health Insurance	57,166	24,880	21,871	34,101	37,362	70.8%	9.6%
	511650	Dental Insurance	1,181	1,239	1,092	1,637	1,228	12.5%	-25.0%
	511700	Life Insurance	540	591	426	597	612	43.7%	2.5%
	511750	Vision Insurance	0	162	144	216	216	50.0%	0.0%
	520100	Uniform	0	0	200	442	150	-25.0%	-66.1%
	521000	Cellular Telephone	2,310	1,470	2,520	2,800	2,520	0.0%	-10.0%
	523100	Professional Services	151,197	133,865	95,000	51,377	149,160	57.0%	190.3%
	526000	Travel/Training	5,133	9,146	15,000	22,239	25,000	66.7%	12.4%
	526100	Membership & Dues	25,253	21,080	26,000	21,616	26,000	0.0%	20.3%
	527220	Information Technology Rotary	12,000	22,068	26,614	26,614	34,378	29.2%	29.2%
	527240	Facility Maintenance Rotary	0	0	8,803	8,803	12,049	36.9%	36.9%
	531000	Office Supply	85	433	4,500	4,499	3,000	-33.3%	-33.3%
	539000	Small Equipment	0	0	0	3,200	5,200	100.0%	3488.6%
	560100	Income Tax Sharing	169,017	28,771	67,731	21,791	114,834	100.0%	100.0%
		TOTAL ECONOMIC DEV.	**736,490**	**479,167**	**507,269**	**520,686**	**754,212**	**48.7%**	**44.8%**
		Carryover PO's				*26,773*			

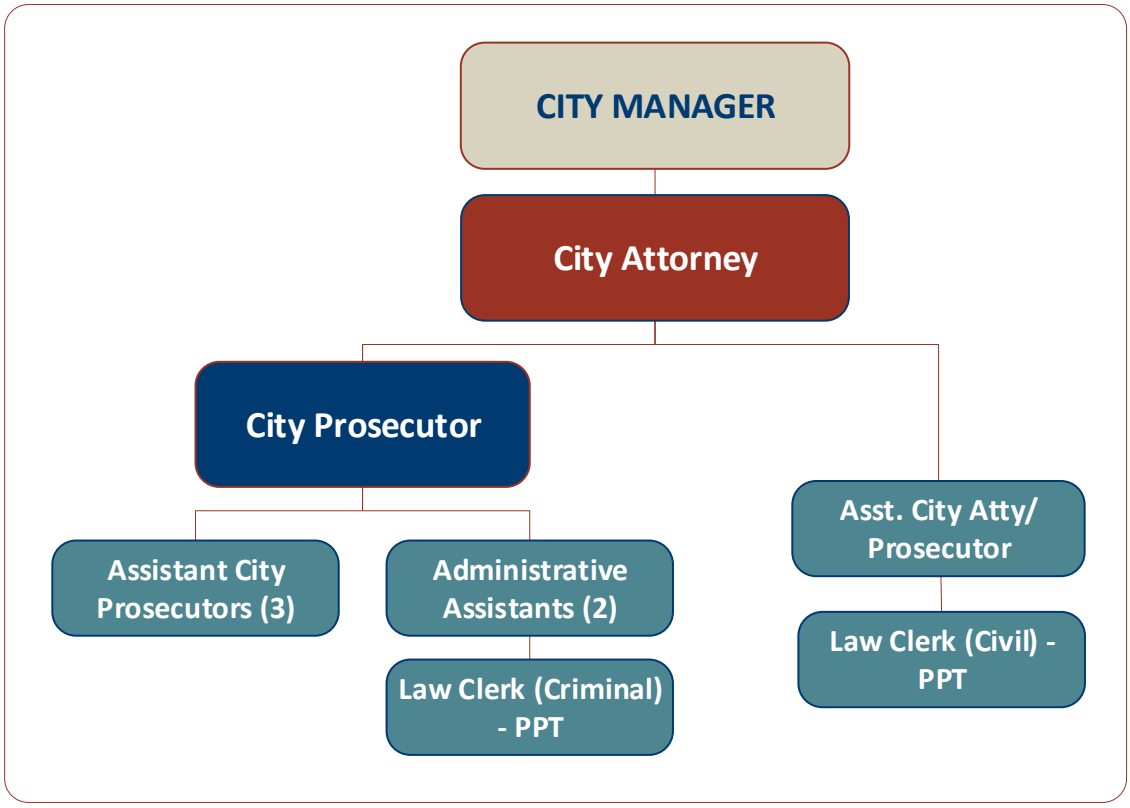
LINE ITEM DETAIL
GENERAL FUND
ECONOMIC DEVELOPMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$149,160	Annual contribution to OWU Entrepreneurial Center; GSLI; tradeshow sponsorships, Costar, Vacant Box Showcases, review/analysis of econ-dev plan; site certification (Jobs Ohio) and consultant services for pad-ready HQ/industrial sites, downtown and industrial park marketing/promotional materials.
Travel/Training	526000	$25,000	business recruitment trade shows (3/yr Director, 2/yr for Project Mgr + Econ-Dev Coord), OEDA and IEDC training/accreditation and registration, hotel/per diem (if needed), mileage/travel.
Membership and Dues	526100	$26,000	MODE, OEDA, IEDC, Rotary, ICSC/CNU/ULI/APA
Income Tax Sharing	560100	$114,834	School Comps for CRAs: EMS 2015 Project (expires after FY2030); Sky Climber (expires after FY2031); Innovation Center (expires after FY2036); Sam Dong (expires after FY2038); TCC Delaware II (expires after FY2039); INNOPAK (expires after FY2039). Note: estimates are based on projected payroll for FY25.

LEGAL

The department consists of the offices of the city attorney and the city prosecutor. The city attorney handles all civil legal matters for City Council and staff, while the prosecutor's office prosecutes misdemeanor criminal cases and contested traffic tickets filed with the Delaware Municipal Court by 36 law enforcement agencies located within Delaware County.



Authorized Personnel	2023	2024	2025	2026
City Attorney	1	1	1	1
City Prosecutor	1	1	1	1
Assistant City Attorney	0	0	1	1
Asst. City Atty/Asst. City Prosecutor	4	4	1	0
Assistant City Prosecutor	0	0	3	3
Administrative Assistant	2	2	2	2
Law Clerk *Part-Time*	0	0	2	2
Intern	.25	.25	.25	.25
Total	**8.25**	**8.25**	**11.25**	**10.25**

2026 Budget Summary	
Personal Services	1,213,810
Services & Charges	177,274
Materials & Supplies	16,000
Total Legal	**1,407,084**

2026 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
10111000- 510000	Wages	525,293	587,243	878,148	642,058	890,584	1.4%	38.7%
511100	PERS	71,809	73,587	122,941	85,548	124,682	1.4%	45.7%
511300	Medicare	7,450	8,335	12,733	9,080	12,913	1.4%	42.2%
511400	Workers Compensation	6,521	0	8,781	8,781	8,906	1.4%	1.4%
511600	Health Insurance	136,231	86,049	230,471	96,998	169,999	-26.2%	75.3%
511650	Dental Insurance	4,376	3,926	7,607	4,039	4,658	-38.8%	15.3%
511700	Life Insurance	1,140	1,436	1,452	1,452	1,492	2.8%	2.8%
511750	Vision Insurance	0	428.99	576	426	576	0.0%	35.2%
520100	Uniforms	900	900	1,800	1,157	1,650	-8.3%	42.7%
521000	Cell Phone	840	840	840	700	770	-8.3%	10.0%
523100	Professional Services	1,000	22,767	7,500	49,129	10,000	33.3%	-79.6%
523220	Witness Fees	630	386	1,000	428	1,500	50.0%	250.6%
526000	Travel/Training	7,178	6,067	10,000	4,737	10,000	0.0%	111.1%
526100	Membership & Dues	1,970	1,836	3,500	3,484	4,000	14.3%	14.8%
526200	License & Other Fees	1,600	3,000	6,500	5,000	15,000	130.8%	200.0%
527220	Information Technology Rotary	65,400	134,451	98,350	98,350	90,174	-8.3%	-8.3%
527240	Facility Maintenance Rotary	0	0	23,474	23,474	44,180	88.2%	88.2%
530500	Publications	6,329	6,704	8,500	7,109	10,000	17.6%	40.7%
531000	Office Supply	2,843	2,917	4,500	2,791	6,000	33.3%	114.9%
539000	Small Equipment	0	0	0	7,500	0	100.0%	-100.0%
	TOTAL LEGAL AFFAIRS	**841,511**	**940,873**	**1,428,673**	**1,052,241**	**1,407,084**	-1.5%	33.7%
	Carryover PO's				*50,868*			

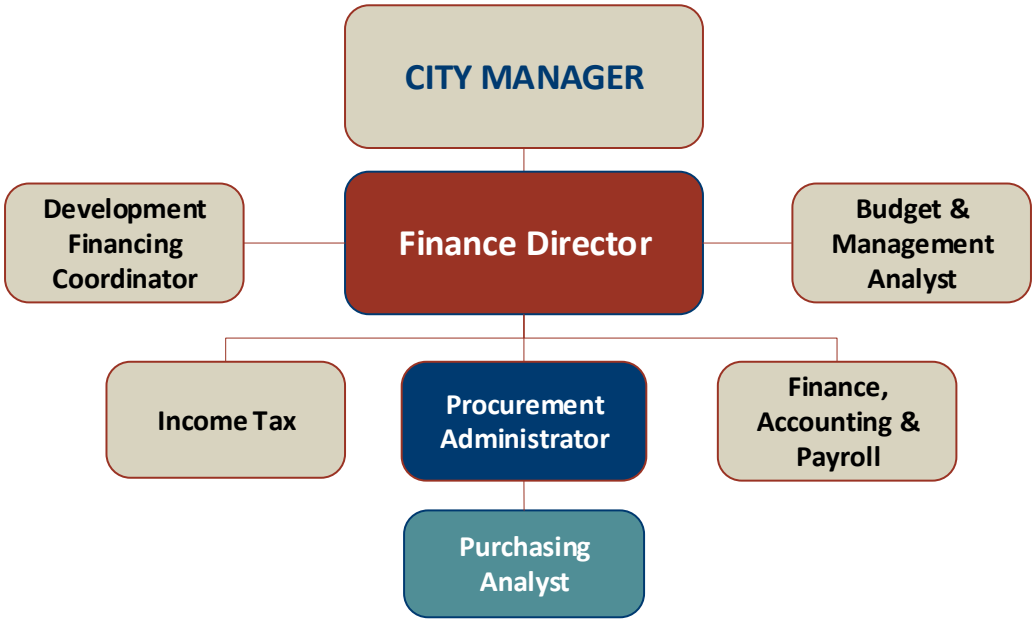
LINE ITEM DETAIL
GENERAL FUND
LEGAL AFFAIRS

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$10,000	Increased to account for customizations to digital case management system as it is implemented.
Travel/Training	526000	$10,000	Maintained to support retention efforts of current staff.
Office Supply	531000	$6,000	Increased to account for increase in office staff and workload.

PROCUREMENT

The Procurement Division was formerly a part of the Department of Management, Budget, and Procurement. In 2026, the department was merged into Finance. The Procurement division supports City operations by ensuring fair, accountable, and transparent purchasing. Through strong ethical and risk-mitigation practices, the division safeguards public fund and upholds taxpayer trust.



Authorized Personnel	2023	2024	2025	2026
Director, Mgmt, Budget & Proc	1	1	1	0
Purchasing Administrator	0	0	0	1
Budget and Mgmt Analyst	1	0	1	0
Purchasing Analyst	0	1	1	1
Development Financing Coord.	0	1	1	0
Total	**2**	**3**	**4**	**2**

2026 Budget Summary	
Personal Services	293,331
Services & Charges	43,623
Capital Outlay	3,000
Materials & Supplies	500
Total	**340,454**

2026 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: PROCUREMENT

Org-Object		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
10111100-	510000	Wages	167,542	227,495	340,388	342,937	186,784	-45.1%	-45.5%
	511100	PERS	22,877	30,276	47,654	47,319	26,150	-45.1%	-44.7%
	511300	Medicare	2,234	3,030	4,936	4,712	2,708	-45.1%	-42.5%
	511400	Workers Compensation	2,158	0	3,404	3,404	1,868	-45.1%	-45.1%
	511600	Health Insurance	60,881	75,955	124,653	87,734	73,534	-41.0%	-16.2%
	511650	Dental Insurance	1,993	2,908	4,478	2,934	1,791	-60.0%	-38.9%
	511700	Life Insurance	420	507	725	725	352	-51.4%	-51.4%
	511750	Vision Insurance	0	174	270	240	144	-46.7%	-40.0%
	520100	Uniforms	164	171	350	349	250	-28.6%	-28.4%
	521000	Cellular Phone	360	360	360	360	0	-100.0%	-100.0%
	523100	Professional Services	1,918	1,105	1,500	1,309	0	-100.0%	-100.0%
	526000	Travel/Training	6,517	6,769	7,500	6,031	6,000	-20.0%	-0.5%
	526100	Membership & Dues	1,705	1,245	1,950	1,085	1,000	-48.7%	-7.8%
	527220	Information Technology Rotary	4,910	13,344	16,376	16,376	28,340	73.1%	73.1%
	527240	Facility Maintenance Rotary	0	0	8,803	8,803	8,033	-8.7%	-8.7%
	531000	Office Supply	776	796	700	652	500	-28.6%	-23.4%
	550200	New Equip/Capital Outlay	516	1,976	0	1,731	3,000	100.0%	73.3%
		TOTAL MGMT, BUDGET & PROCUREMENT	**274,971**	**366,111**	**564,047**	**526,702**	**340,454**	-39.6%	-35.4%
		Carryover PO's				*260*			

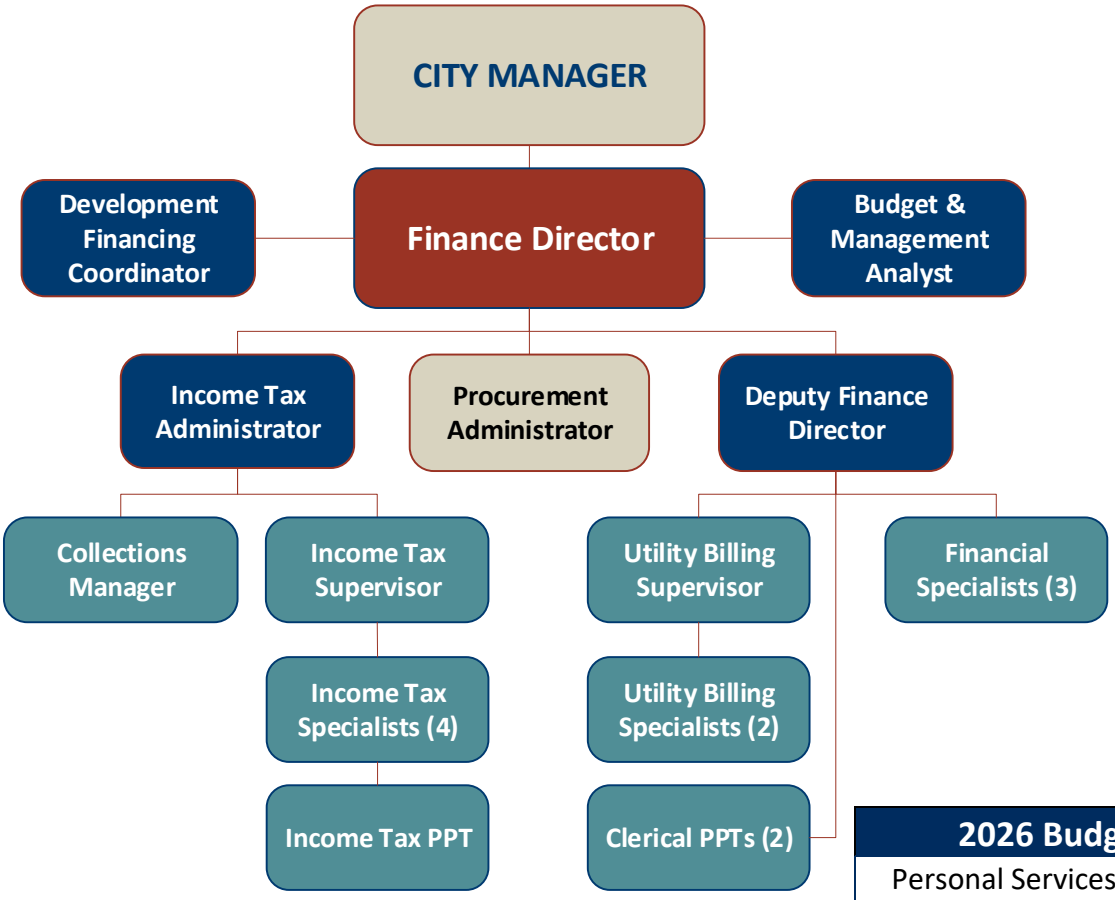
LINE ITEM DETAIL
GENERAL FUND
PROCUREMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$186,784	Restructuring has Management & Budget Staff moving to Finance; Wages for existing Purchasing Analyst and new Procurement Administrator
Travel/Training	526000	$6,000	NIGP Conference attendance, certification training for Purchasing Analyst
Membership & Dues	526100	$1,000	NIGP and CO-OPP

FINANCE

In 2026, the departments of Finance and Management & Budget were merged. This results in multiple divisions including: Finance and Accounting, Utility Billing, Income Tax, Budget, and Procurement.



2026 Budget Summary	
Personal Services	2,171,981
Refunds/Reimburse	1,100,000
Services & Charges	449,086
Materials & Supplies	32,000
Total Finance	**2,973,472**

Authorized Personnel	2023	2024	2025	2026
Finance Director	1	1	1	1
Deputy Finance Director	1	0	1	1
Tax Administrator	1	1	1	1
Financial Specialist	1.35	3	2	3
Office Supervisor	2	2	2	2
Collections Manager	1	1	1	1
Income Tax Specialist	0	0	0	4
Utility Billing Specialist	0	0	0	2
Accounting Specialist	5	5	6	0
Budget & Management Analyst	0	0	0	1
Development Financing Coordinator	0	0	0	1
Clerical Specialist—*Part-time*	4	4	3	3
Intern—*Seasonal*	0.25	0.48	0.35	0
Total	**16.6**	**17.48**	**17.35**	**20**

2026 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: FINANCE

Org-Object		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
10111200-	510000	Wages	954,797	1,063,882	1,158,187	1,155,683	1,536,588	32.7%	33.0%
	510500	Overtime Wages	3,169	1,056	1,500	718	1,500	0.0%	109.0%
	511100	PERS	127,406	147,256	162,356	154,937	215,122	32.5%	38.8%
	511300	Medicare	13,424	14,839	16,815	16,132	22,281	32.5%	38.1%
	511400	Workers Compensation	10,186	0	11,597	11,597	15,366	32.5%	32.5%
	511600	Health Insurance	247,796	284,152	275,761	291,752	367,267	33.2%	25.9%
	511650	Dental Insurance	10,214	11,852	11,190	11,626	10,180	-9.0%	-12.4%
	511700	Life Insurance	1,770	2,366	2,307	2,307	2,662	15.4%	15.4%
	511750	Vision Insurance	0	819	792	864	1,015	28.2%	17.5%
	520100	Uniform	3,316	4,241	3,800	3,628	4,450	17.1%	22.7%
	521000	Cell Phone	390	360	360	360	750	108.3%	108.3%
	522000	Postage	38,538	63,955	74,876	66,742	85,000	13.5%	27.4%
	522400	Mail Processing	4,585	4,585	4,585	4,901	5,300	15.6%	8.1%
	523100	Professional Services	36,503	36,789	40,000	28,050	40,000	0.0%	42.6%
	526000	Travel and Training	3,429	5,633	26,000	14,535	30,000	15.4%	106.4%
	526100	Membership and Dues	1,695	1,414	2,000	1,140	3,500	75.0%	207.0%
	527220	Information Technology Rotary	248,000	214,252	216,332	216,332	202,771	-6.3%	-6.3%
	527240	Facility Maintenance Rotary	0	0	44,014	44,014	77,315	75.7%	75.7%
	533000	Operating Supply	16,728	16,761	21,000	16,112	22,000	4.8%	36.5%
	539000	Small Equipment	1,407	3,250	0	0	10,000	100.0%	100.0%
	550300	Capital Outlay	0	0	0	13,171	0	100.0%	-100.0%
		FINANCE OPERATIONS	**1,723,354**	**1,877,462**	**2,073,472**	**2,054,601**	**2,653,067**	**28.0%**	**29.1%**
	560020	Income Tax Refunds	757,487	760,283	900,000	861,088	1,100,000	22.2%	27.7%
		TOTAL FINANCE	**2,480,841**	**2,637,745**	**2,973,472**	**2,915,689**	**3,753,067**	**26.2%**	**28.7%**
		Carryover PO's				*17,679*			

LINE ITEM DETAIL
GENERAL FUND
FINANCE DEPARTMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,536,588	Retirement of current Finance Director and restructure of the merged Finance and Budget departments
Travel/Training	526000	$30,000	Tyler Connect; GFOA Annual Conference; NIGP Annual Conference; Ohio PRIMA; Ohio GFOA; GOATA Training; Professional Certification trainings for CPFO, CIA
Membership & Dues	526100	$3,500	GFOA; Ohio GFOA; NIGP; ICMA; GOATA; OEDA; IIA
Small Equipment	539000	$10,000	Printer

2026 BUDGET DETAIL
FUND: **GENERAL**
DEPARTMENT: **GENERAL ADMINISTRATION**

Org-Object-Project		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
10111400- 511100		Pension Payments	0	0	2,500	0	2,500	0.0%	100.0%
511625		Wellness Incentive	75,000	0	0	0	0	100.0%	100.0%
511800		Unemployment Compensation	5,610	15,352	5,000	0	5,000	0.0%	100.0%
521310		Street Lighting	291,258	343,713	375,000	315,238	375,000	0.0%	19.0%
523100		Professional Services	345,324	374,622	400,000	350,442	500,000	25.0%	42.7%
523107		Public Information	854	368	1,500	0	1,500	0.0%	100.0%
523110		IT Professional Services	3,125	0	0	0	0	100.0%	100.0%
523410		Special Event	2,374	9,032	10,000	12,847	25,000	150.0%	94.6%
523415		Access & Opportunity	0	0	0	0	20,000	100.0%	100.0%
523710		Employee Recognition	0	3,573	3,000	565	13,600	353.3%	2306.5%
524400		Election Expense	4,099	13,123	15,000	24,881	25,000	66.7%	0.5%
526100		Memberships	37,176	42,483	45,000	39,822	45,000	0.0%	13.0%
528100		Claims & Judgments	0	0	0	50,000	0	100.0%	-100.0%
529020		Miscellaneous	15	10	0	40	0	100.0%	-100.0%
529210		Real Estate Taxes	43,377	28,860	75,000	60,790	50,000	-33.3%	-17.7%
529310		Bank Fees	59,109	69,875	75,000	11,118	0	-100.0%	-100.0%
529330		Audit and Fees	84,872	93,673	95,000	36,585	105,000	10.5%	187.0%
529360		Board of Health	31,069	31,221	33,000	32,413	33,500	1.5%	3.4%
531000		Office Supplies	2,241	0	0	0	0	100.0%	100.0%
550100		Land	3,658	0	0	0	0	100.0%	100.0%
550310		Land Purchases	0	75,552	0	0	0	100.0%	100.0%
560020		Reimbursables	7,350	0	0	0	0	100.0%	100.0%
560225		Reimbursable - Risk Mgmt	95,353	28,209	85,000	77,743	85,000	0.0%	9.3%
560310		Reimbursable - Insurance	779	11,153	15,000	0	15,000	0.0%	100.0%
570000		Transfers	0	0	0	0	0	100.0%	100.0%
570000	-TX001	Transfer to CIP	2,966,672	4,916,317	5,500,000	6,678,000	3,973,895	-27.7%	-40.5%
570000	-TX002	Transfer to Parks Fund	2,491,455	2,400,000	0	0	0	100.0%	100.0%
570000	-TX003	Transfer To Street Maintenance	2,716,802	2,550,000	2,750,000	2,750,000	2,950,000	7.3%	7.3%
570000	-TX004	Transfer to Airport	280,000	280,000	280,000	280,000	200,000	-28.6%	-28.6%
570000	-TX005	Transfer To Cemetery Fund	148,000	150,000	200,000	200,000	315,000	57.5%	57.5%
570000	-TX006	Transfer to Development Reserve	75,000	75,000	75,000	92,275	250,000	233.3%	170.9%
570000	-TX007	Transfer To GF Reserve Account	75,000	465,000	75,000	75,000	75,000	0.0%	0.0%
570000	-TX008	Transfer to General Bond Retirement	120,000	50,000	35,000	35,000	35,000	0.0%	0.0%
570000	-TX010	Transfer to Municipal Court Fund	815,000	505,000	500,000	500,000	775,000	55.0%	55.0%
570000	-TX011	Transfer to Self Insurance	0	0	0	0	0	100.0%	100.0%
570000	-TX012	Transfer to Clerk of Courts Fund	0	1,310,000	1,200,000	1,200,000	850,000	-29.2%	-29.2%
570000	-TX013	Transfer to IT Rotary	0	78,494	0	0	24,362	100.0%	100.0%
570000	-TX014	Transfer to Facility Rotary	0	0	0	410,587	121,335	100.0%	-70.4%
570500		Advance to Other Funds	170,000	1,800,000	0	460,000	0	100.0%	-100.0%
		TOTAL GENERAL ADMIN.	**10,950,571**	**15,720,629**	**11,850,000**	**13,693,345**	**10,870,692**	**-8.3%**	**-20.6%**
		Carryover PO's				*246,321*			

LINE ITEM DETAIL
GENERAL FUND
GENERAL ADMINISTRATION

Explanation of significant line items

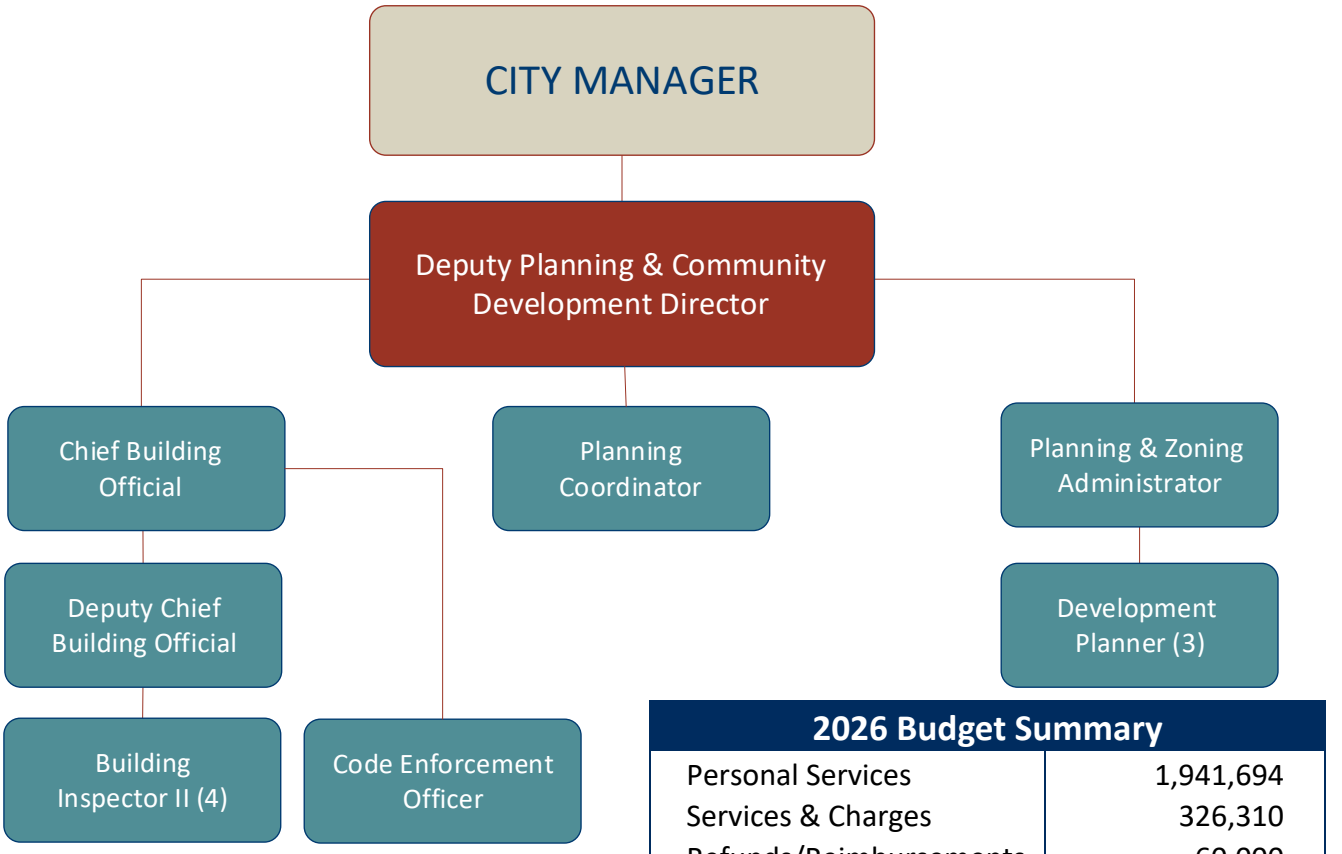
Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$500,000	Legal services, financial consulting services, document storage and shredding, studys and plans
Transfer to CIP	570000	$3,973,895	Transfer to the Capital Improvement Fund for projects approved in the 2026-2030 Capital Improvement Plan
Transfer to SMR	570000	$2,950,000	Transfer to support Streets Maintenance and Repair Fund

2026 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: RISK MANAGEMENT

Org-Object		*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
10110800-	523100	Professional Services	3,000	2,700	5,000	3,600	13,000	160.0%	261.1%
	528000	Insurance	366,852	418,473	450,000	420,165	450,000	0.0%	7.1%
	528100	Judgments/Deductible	0	4,636	10,000	5,593	10,000	0.0%	78.8%
		TOTAL RISK MANAGEMENT	**369,852**	**425,808**	**465,000**	**429,358**	**473,000**	**1.7%**	**10.2%**
		Carryover PO's							

PLANNING & COMMUNITY DEVELOPMENT

The department supports the community in three primary ways. Planning/zoning provides planning services while administering the zoning code, the development review process and grant writing. The section also provides technical support to the Board of Zoning Appeals, the Planning Commission, and the Historic Preservation Commission, as well as City Council. The building division focuses on construction related activities, plan review, inspections, and building code enforcement. Code enforcement responds to issues concerning property maintenance, tall weeds and grass, trash and debris, as well as zoning violations.



2026 Budget Summary	
Personal Services	1,941,694
Services & Charges	326,310
Refunds/Reimbursements	60,000
Materials & Supplies	4,500
Total Planning & Comm Dev	**2,332,504**

Authorized Personnel	2023	2024	2025	2026
Planning Director	1	1	1	1
Deputy Director of Planning	1	0.25	0	0
Chief Building Official	1	1	1	1
Deputy Chief Building Official	1	0.25	1	1
Planning & Zoning Administrator	1	1	1	1
Development Planner	3	3	3	3
Building Inspector II	4	4	4	4
Code Enforcement Officer	2	2	2	2
Planning Coordinator	0	.25	1	1
Administrative Assistant	1	1	0	0
Intern—*Seasonal*	0.25	0.50	1	1
Total	**15.25**	**14.00**	**15.00**	**15.00**

2026 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: PLANNING & COMM. DEV.

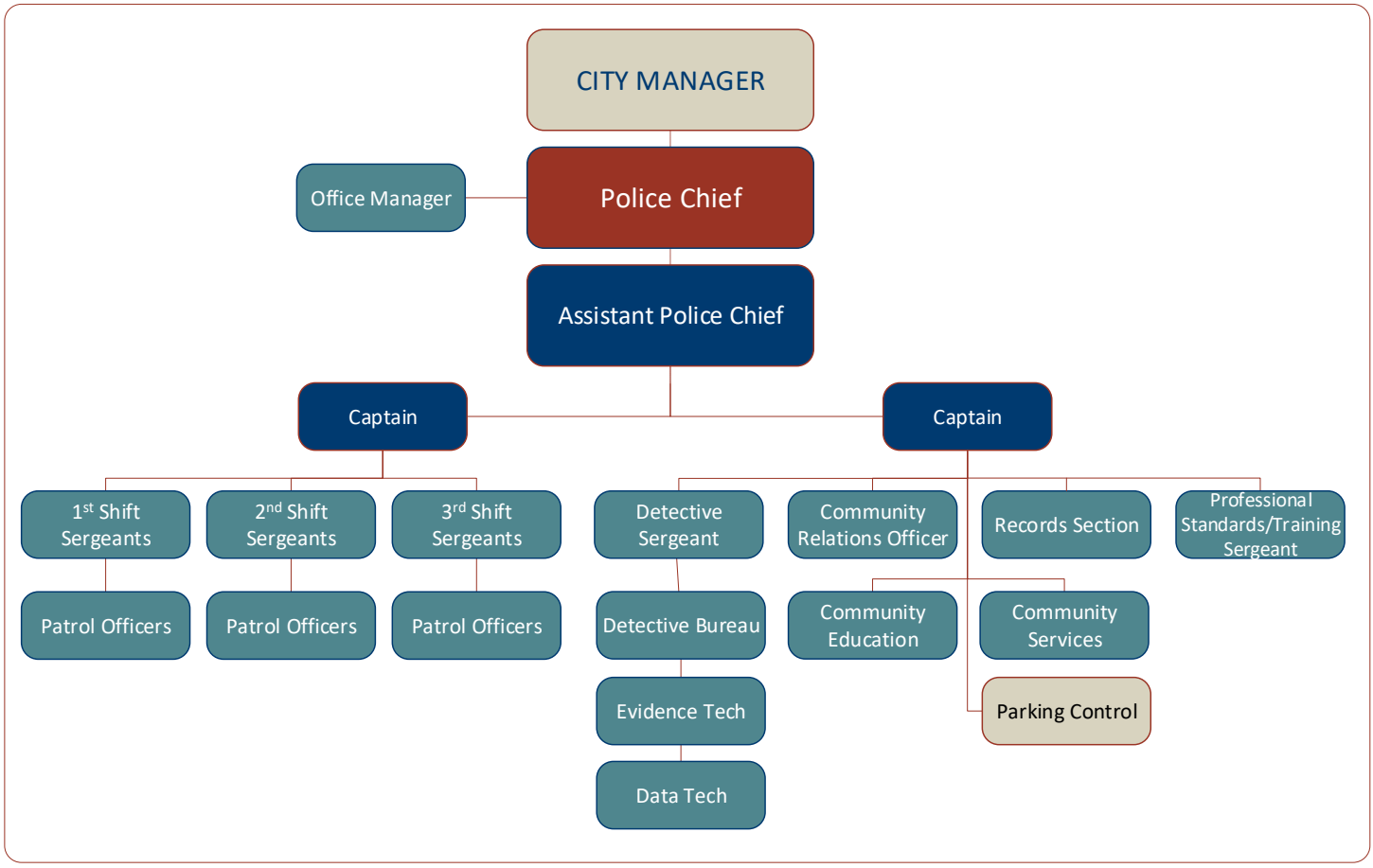
Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
10111800- 510000	Wages	1,106,666	1,102,907	1,300,969	1,282,846	1,360,546	4.6%	6.1%
511100	PERS	138,423	153,539	182,136	175,451	190,476	4.6%	8.6%
511300	Medicare	15,542	15,373	18,865	17,913	19,728	4.6%	10.1%
511400	Workers Compensation	12,903	0	13,010	13,010	13,605	4.6%	4.6%
511600	Health Insurance	270,180	288,867	336,198	317,926	345,684	2.8%	8.7%
511650	Dental Insurance	8,862	10,095	11,190	11,039	8,315	-25.7%	-24.7%
511700	Life Insurance	2,145	2,450	2,478	2,478	2,548	2.8%	2.8%
511750	Vision Insurance	0	768	864	780	792	-8.3%	1.5%
520100	Uniform	1,455	1,639	1,500	1,410	1,000	-33.3%	-29.1%
521000	Cellular Telephone	5,170	5,910	6,480	5,980	3,600	-44.4%	-39.8%
523100	Professional Services	27,264	14,002	50,000	29,271	40,000	-20.0%	36.7%
526000	Travel/Training	6,528	5,420	7,000	5,142	11,500	64.3%	123.6%
526100	Membership and Dues	2,437	3,132	3,500	3,455	3,500	0.0%	1.3%
527210	Garage Rotary	15,690	26,000	31,000	31,000	34,000	9.7%	9.7%
527215	Corrosion Prevention	882	2,520	1,764	1,764	1,600	-9.3%	-9.3%
527220	Information Technology Rotary	102,000	113,423	125,311	125,311	166,377	32.8%	32.8%
527230	Fleet Fuel Chargeback	8,800	10,844	8,500	8,500	7,500	-11.8%	-11.8%
527240	Facility Maintenance Rotary	0	0	44,014	44,014	57,233	30.0%	30.0%
531000	Office Supply	4,764	3,479	4,000	2,174	3,500	-12.5%	61.0%
533035	Fuel Supply	561	0	0	0	0	100.0%	100.0%
539000	Small Equipment	0	3,893	1,500	376	1,000	-33.3%	166.2%
560010	Code Enforcement	27,787	18,860	45,000	34,109	45,000	0.0%	31.9%
560020	Refunds	385	50,662	15,000	9,287	15,000	0.0%	61.5%
	TOTAL PLANNING	**1,758,444**	**1,833,785**	**2,210,279**	**2,123,235**	**2,332,504**	5.5%	9.9%
	Carryover PO's				*89*			

LINE ITEM DETAIL
GENERAL FUND **Explanation of significant line items**
PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$40,000	Plan Review Consultant
Travel & Training	526000	$11,500	Tuition Reimbursement, 4 Planner to the National Planning Conference (Detroit)
Memberships & Dues	526100	$3,500	4 AICP, 1 APA OHIO
Code Enforcement	560100	$45,000	Grass & Weeds, Junk Removal

POLICE

The department annually handles over 30,000 calls for service and in most cases is the primary resource for resident contact regarding emergency and non-emergency needs. The department provides around-the-clock service and is made up of patrol, administrative, detective, records, and support personnel.



2026 Budget Summary	
Personal Services	11,878,539
Services & Charges	1,685,410
Materials & Supplies	374,600
Capital Outlay	199,000
Total Police	**14,037,549**

POLICE

Authorized Personnel	2023	2024	2025	2026
Police Chief	1	1	1	1
Assistant Chief	0	1	1	1
Captain	4	2	2	2
Sergeant	7	8	8	8
Officer	46	48	48	50
Records Clerk	1	4	4	4
Senior Records Clerk	2	0	0	0
Records Tech/Analyst	1	1	1	1
Police Assistant	1	1	1	1
Community Service Officer	1	1	1	1
Property Technician	1	1	1	1
Service Coordinator	1	1	1	1
Office Manager	1	1	1	1
Parking Control Officer—*Part-time*	2	0	0	0
Records Clerk—*Part-time*	1	0	0	0
Total	**70**	**70**	**70**	**72**

*Parking positions were moved to the Parking Fund in 2024, but report to the Administrative Police Captain

2026 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: POLICE

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
10113500- 510000	Wages	6,139,269	6,203,696	7,423,428	6,390,961	7,715,654	3.9%	20.7%
510500	Overtime Wages	298,271	310,745	375,000	330,372	375,000	0.0%	13.5%
511100	PERS	80,770	80,679	89,167	88,043	99,465	11.5%	13.0%
511200	Police/Fire Retirement	1,083,139	1,176,350	1,396,496	1,149,726	1,439,137	3.1%	25.2%
511300	Medicare	89,665	91,077	113,077	94,067	117,314	3.7%	24.7%
511400	Workers Compensation	73,004	0	77,984	77,984	80,907	3.7%	3.7%
511600	Health Insurance	1,420,020	1,534,309	1,808,849	1,592,968	1,980,143	9.5%	24.3%
511650	Dental Insurance	50,973	61,259	66,250	58,634	49,646	-25.1%	-15.3%
511700	Life Insurance	10,350	15,985	10,941	10,941	17,708	61.8%	61.8%
511750	Vision Insurance	0	3,042	3,600	3,042	3,565	-1.0%	17.2%
520100	Uniform	92,648	94,983	142,200	146,812	167,550	17.8%	14.1%
521000	Cellular Phone	2,400	2,300	2,400	2,100	16,000	566.7%	661.9%
522200	Data Processing - LEADS	7,800	0	8,000	8,400	8,000	0.0%	-4.8%
523100	Professional Services	151,550	82,389	185,000	89,574	201,100	8.7%	124.5%
526000	Travel/Training	41,641	37,078	79,000	44,868	129,050	63.4%	187.6%
526100	Membership and Dues	8,515	9,289	14,315	8,595	14,315	0.0%	66.6%
527010	Maintenance of Equipment	7,064	25,503	54,700	2,909	50,400	-7.9%	1632.6%
527210	Garage Rotary	141,496	103,200	123,400	123,400	115,000	-6.8%	-6.8%
527215	Corrosion Prevention	3,528	7,812	8,064	8,064	12,000	48.8%	48.8%
527220	Information Technology Rotary	357,000	516,465	564,082	564,082	608,832	7.9%	7.9%
527230	Fleet Fuel Chargeback	121,100	105,872	90,000	90,000	78,000	-13.3%	-13.3%
527240	Facility Maintenance Rotary	0	0	205,399	205,399	285,163	38.8%	38.8%
531000	Office Supply	3,772	4,174	11,150	3,817	11,150	0.0%	192.1%
533000	Operating Supply	46,541	60,892	112,500	64,584	122,950	9.3%	90.4%
533035	Fuel/Lube Supply	7,763	0	0	0	0	100.0%	100.0%
533130	D.A.R.E. Supply	4,853	2,948	6,000	4,069	6,000	0.0%	47.5%
535000	Training Supplies	9,358	10,451	24,200	11,762	25,400	5.0%	115.9%
537000	Repair Materials	1,240	2,159	18,800	5,368	15,650	-16.8%	191.5%
539000	Small Equipment	95,027	28,893	76,392	16,505	74,700	-2.2%	352.6%
539500	Bicycle Patrol Unit Equipment	10,694	7,985	17,350	5,750	18,750	8.1%	226.1%
550200	New Equip / Cap Outlay	45,013	68,663	112,500	196,874	141,000	25.3%	-28.4%
550330	Body Worn Camera Maintenance	0	0	0	0	58,000	100.0%	100.0%
560020	Refunds	0	45	0	0	0	100.0%	100.0%
	TOTAL POLICE	**10,404,465**	**10,648,239**	**13,220,244**	**11,399,671**	**14,037,549**	**6.2%**	**23.1%**
	Carryover PO's				*129,954*			

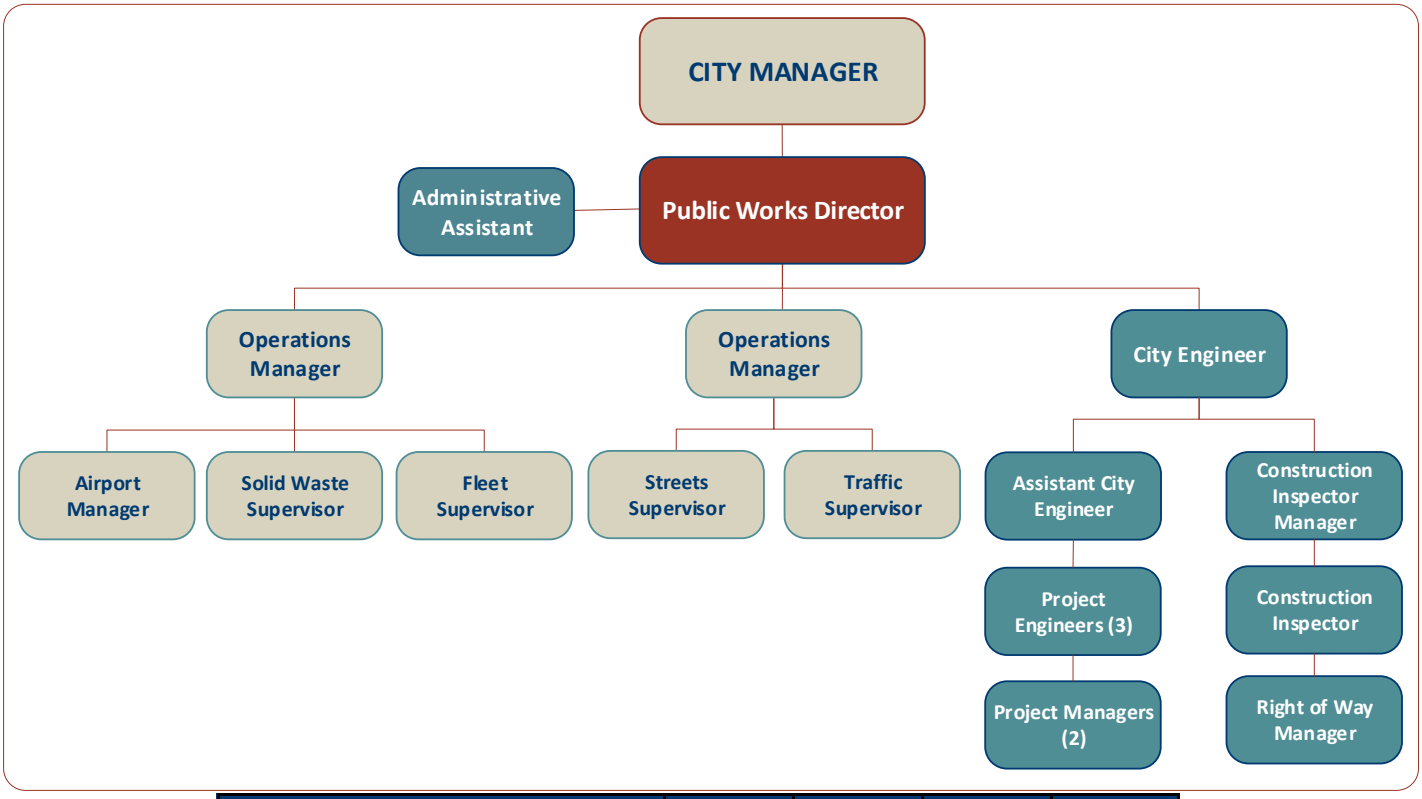
LINE ITEM DETAIL
GENERAL FUND
POLICE DEPARTMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$7,715,654	Includes negotiated pay increase for police officers and civilian staff. Includes a 4th quarter PIO and 3 additional sworn officers for the latter part of the year.
Uniforms	520100	$167,550	Includes contractually required replacement and cleaning, initial issue for new officers, ballistic vest replacements, academy uniforms, and specialty unit uniforms.
Professional Services	523100	$201,100	BCI/Fingerprint Services, K9 Medical and Kenneling, Jail Medical, Investigative Services/Transcription, Language Translation, Flock Camera Service, Lexipol Police Policy Management, Accurint Investigative Services.
Travel/Training	526000	$129,050	Basic Academy for New Officers, core officer trainings, instructor recertifications, records division training, UAV Pilot Training, Taser Recertification, IPMBA Training, Amorer Recertification, Electronic Evidence Technician Certifications.
Maintenance & Equipment	527010	$50,400	Tornado Siren Maintenance, Cruiser Repair, Firing Range Maintenance, UAV Parts and Service.
Operating Supplies	533000	$122,950	Initial Equipment Issue, Ammunition, K9 Food and Supplies, Batteries, Evidence Collection Supplies, Fusees, PPE Equipment, and Cleaning Supplies, Community Event Supplies.
Training Supplies	535000	$25,400	Training Targets, Simmunition Equipment, First Aid Training Supplies, Replacement Use of Force Simulation Equipment.
Small Equipment	539000	$74,700	Cameras, Portable Radio Accessories, Flashlights, Replacement Speed Measuring Devices, Computer Accessories.
Bicycle Patrol	539500	$18,750	Bicycle Repair and Replacement Parts, IPMBA Conference, Bike School Supplies, Replacement Bike Racks for Vehicles.
Capital Outlay	550200	$141,000	Upgraded Replacement Holsters, Delaware Tactical Unit Equipment, Forensics Computer Work Station, Ballistic Shield Replacement, In-Car Camera System Replacement, and Additional Shotgun and Pistol Acquisition.

ENGINEERING

The Engineering division operates within the Public Works Department. It plans, designs, and builds transportation infrastructure projects using local, state, and federal dollars through land development and capital projects. It also provides assistance to other departments to design and construct park, utility and facility improvements and provides oversight of activities by residents and utility companies within the public right-of-way.



Authorized Personnel	2023	2024	2025	2026
City Engineer	0	0	1	1
Assistant City Engineer	1	1	0	1
Project Engineer	4	4	4	3
Engineering Technician	0	0	0	0
Project Manager	1	1	2	2
Construction Inspection Mng	1	1	1	1
Construction Inspector	1	1	1	1
Right of Way Manager	1	1	1	1
Intern—*Seasonal*	0.31	0.31	0.31	0.31
Total	**9.31**	**9.31**	**10.31**	**10.31**

2026 Budget Summary	
Services & Charges	1,615,935
Personal Services	1,471,037
Capital Outlay	11,650
Materials & Supplies	10,000
Total Engineering	**3,108,622**

2026 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: ENGINEERING

Org-Object-Project		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
10116600- 510000		Wages	771,528	816,225	992,521	901,991	1,011,003	1.9%	12.1%
510500		Overtime Wages	17,390	12,162	20,433	9,885	20,000	-2.1%	102.3%
511100		PERS	108,474	113,473	141,814	116,309	144,340	1.8%	24.1%
511300		Medicare	11,079	11,500	14,688	12,853	14,950	1.8%	16.3%
511400		Workers Compensation	8,541	0	10,129	10,129	10,310	1.8%	1.8%
511600		Health Insurance	209,024	228,454	283,201	187,857	261,480	-7.7%	39.2%
511650		Dental Insurance	6,793	7,363	8,904	6,994	6,678	-25.0%	-4.5%
511700		Life Insurance	1,080	1,605	1,795	1,795	1,844	2.7%	2.7%
511750		Vision Insurance	0	402	504	348	432	-14.3%	24.1%
520100		Uniform	0	750	2,500	1,153	1,500	-40.0%	30.1%
521000		Cellular Telephone	4,760	4,780	4,680	3,770	9,000	92.3%	138.7%
523100		Professional Services	151,303	74,841	200,000	149,456	225,000	12.5%	50.5%
523100	-OPWC	Pennsyvlania Ave Design Srvs	9,804	59,893	0	8,007	0	100.0%	-100.0%
523100	-TR005	US36 & Carson Farms Signal	0	4,670	0	0	0	100.0%	100.0%
526000		Travel/Training	3,019	1,977	11,750	3,082	13,500	14.9%	338.0%
526100		Membership and Dues	793	1,471	2,390	1,014	2,730	14.2%	169.3%
527010		Maintenance of Equipment	0	0	500	0	500	0.0%	100.0%
527210		Garage Rotary	17,500	20,800	24,900	24,900	21,000	-15.7%	-15.7%
527215		Corrosion Prevention	882	1,764	1,512	1,512	1,200	-20.6%	-20.6%
527220		Information Technology Rotary	46,000	102,630	111,309	111,309	156,296	40.4%	40.4%
527230		Fleet Fuel Chargeback	8,100	12,230	10,500	10,500	8,800	-16.2%	-16.2%
527240		Facility Maintenance Rotary	0	0	26,408	26,408	41,409	56.8%	56.8%
531000		Office Supply	3,888	1,876	3,500	1,825	3,500	0.0%	91.8%
533000		Operating Supply	3,179	3,603	4,700	2,558	2,000	-57.4%	-21.8%
533035		Fuel Supply	589	0	0	0	0	100.0%	100.0%
539000		Small Equipment	1,340	1,285	1,500	908	4,500	200.0%	395.5%
550200		New Equip / Cap Outlay	7,720	0	12,100	10,563	11,650	-3.7%	10.3%
		ENGINEERING OPERATIONS	**1,392,784**	**1,483,754**	**1,892,238**	**1,605,127**	**1,973,622**	**4.3%**	**23.0%**
523140		Professional Services - Development	703,379	834,772	850,000	780,778	925,000	8.8%	18.5%
523145		Professional Services - Right of Way	118,412	139,196	210,000	120,169	210,000	0.0%	74.8%
		TOTAL ENGINEERING	**2,214,575**	**2,457,722**	**2,952,238**	**2,506,074**	**3,108,622**	**5.3%**	**24.0%**
		Carryover PO's				*372,213*			

LINE ITEM DETAIL
GENERAL FUND
ENGINEERING

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$225,000	Traffic engineering; bridge inspections; pavement conditions; misc. surveying, environmental, engineering design, construction phase, and right of way acquisition services
Professional Services - Development	523140	$925,000	Land development construcion inspection, testing, plan review, and traffic impact study review. Costs are reimbursable through land development fees.
Professional Services - Right of Way	523150	$210,000	Construction inspection services reimbursable through right of way permitting fees.
Travel/Training	526000	$13,500	Professional development required for engineering licensure; staff development and technical training; mileage for travel to training and off-site meetings; City Engineer national conference.
Operating Supply	533000	$2,000	Cellular data for iPads & hotspots used for field activities; safety equipment/clothing; miscellaneous supplies.
New Equip/Capital Outlay	550200	$11,650	PDF software for plan review and construction inspection; additional licenses for construction inspection and project management software; office furniture/chair replacements

2026 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: BUILDING MAINTENANCE

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
10116800- 510000	Wages	196,802	246,542	0	0		100.0%	100.0%
510500	Overtime Wages	1,579	837	0	0		100.0%	100.0%
511100	PERS	27,425	34,633	0	0		100.0%	100.0%
511300	Medicare	2,776	3,446	0	0		100.0%	100.0%
511400	Workers Compensation	1,904	0	0	0		100.0%	100.0%
511600	Health Insurance	55,666	78,553	0	0		100.0%	100.0%
511650	Dental Insurance	1,958	2,915	0	0		100.0%	100.0%
511700	Life Insurance	360	507	0	0		100.0%	100.0%
511750	Vision Insurance	0	102	0	0		100.0%	100.0%
520100	Uniform	344	506	0	0		100.0%	100.0%
520110	Clothing	861	2,326	0	0		100.0%	100.0%
521000	Cellular Phone	600	600	0	0		100.0%	100.0%
521100	Electric	94,578	98,659	0	0		100.0%	100.0%
521200	Heat	9,554	11,323	0	0		100.0%	100.0%
523100	Professional Services	206,658	185,456	0	28,237	MOVED TO	100.0%	100.0%
526000	Travel/Training	11,380	3,789	0	360	603 FUND	100.0%	100.0%
526100	Memberships & Dues	0	360	0	0		100.0%	100.0%
527010	Maintenance of Equipment	591	4,716	0	0		100.0%	100.0%
527020	Maintenance of Facility	43,458	83,780	0	8,098		100.0%	-100.0%
527210	Garage Rotary	4,400	6,400	0	0		100.0%	100.0%
527215	Corrosion Prevention	378	756	0	0		100.0%	100.0%
527220	Information Technology Rotary	0	26,688	0	0		100.0%	100.0%
527230	Fleet Fuel Chargeback	2,550	2,029	0	0		100.0%	100.0%
533000	Operating Supply	25,752	29,361	0	388		100.0%	-100.0%
533035	Fuel Supply	107	0	0	0		100.0%	100.0%
539000	Small Equipment	3,137	2,751	0	0		100.0%	100.0%
539015	COVID Expenses	0	0	0	0		100.0%	100.0%
550200	New Equip / Cap Outlay	50,494	10,431	0	0		100.0%	100.0%
	TOTAL BUILDING MAINT.	**743,312**	**837,467**	**0**	**37,083**	**0**	**100.0%**	**-100.0%**
	Carryover PO's							

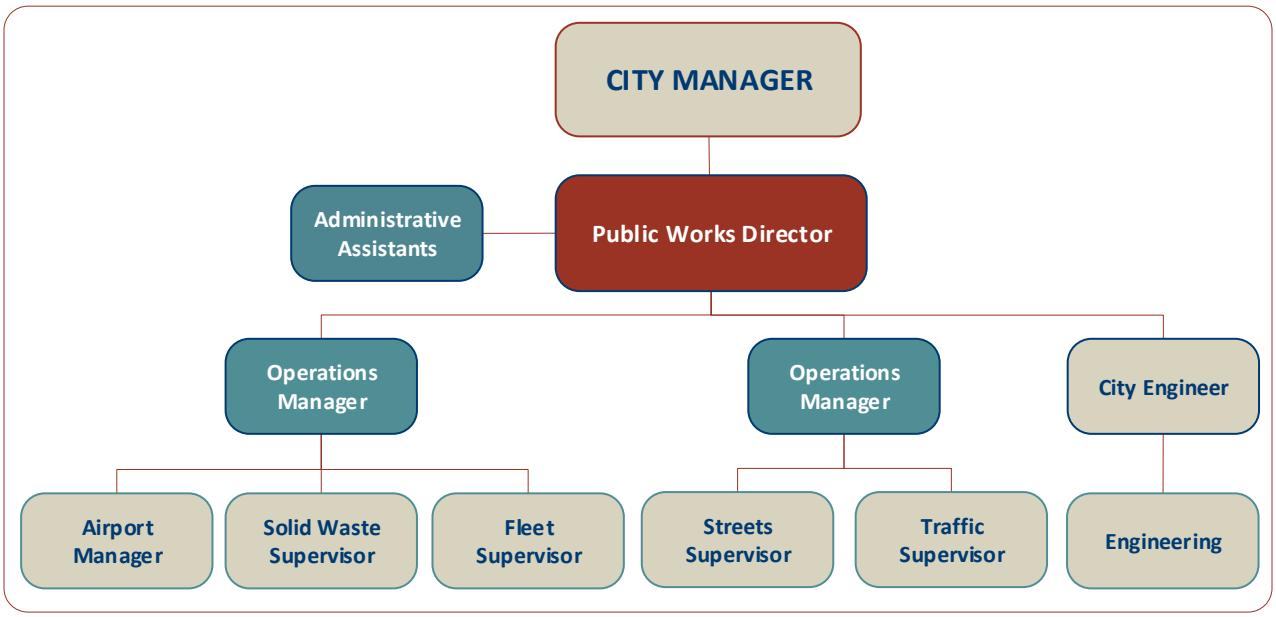
SPECIAL REVENUE FUNDS

2026 BUDGET DETAIL
FUND: **STREET MAINTENANCE & REPAIR**
DEPARTMENT: **PUBLIC WORKS ADMIN**

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
	Fund Balance - January 1st	**737,608**	**1,407,651**	**1,566,941**	**1,566,941**	**1,533,119**		
20000025- 493020	Transfer-General Fund	2,716,802	2,550,000	2,750,000	2,750,000	2,950,000	7.3%	7.3%
20000402- 483100	Reimbursements	0	0	2,000	54,267	2,000	0.0%	-96.3%
484300	Miscellaneous	22	684	2,500	5	2,500	0.0%	51024.7%
20000403- 420400	License Fees	270,111	262,437	272,700	273,107	285,000	4.5%	4.4%
420500	Gasoline Tax	1,997,742	2,064,036	2,050,000	2,132,177	2,100,000	2.4%	-1.5%
	Total Revenue	**4,984,677**	**4,877,157**	**5,077,200**	**5,209,555**	**5,339,500**	**5.2%**	**2.5%**
20016000-	Administration	951,963	828,525	1,069,931	931,974	1,118,269	4.5%	20.0%
20016200-	Street Maintenance	2,321,766	2,414,750	2,847,800	2,387,610	3,013,946	5.8%	26.2%
20016400-	Traffic Maintenance	1,040,904	1,474,592	1,612,593	1,452,538	1,879,600	16.6%	29.4%
	Total Expenditures	**4,314,634**	**4,717,867**	**5,530,324**	**4,772,123**	**6,011,815**	**8.7%**	**26.0%**
	Carryover PO's				*471,255*			
	Fund Balance - December 31st	**1,407,651**	**1,566,941**	**1,113,817**	**1,533,119**	**860,804**		

PUBLIC WORKS ADMINISTRATION

The Administration division of the Public Works Department supports six Public Works divisions responsible for the daily maintenance and operation of City infrastructure: Street Maintenance, Solid Waste Collection, Fleet Services, Airport Operations, Traffic Management, and Engineering Services. It also supports the Parks and Natural Resources Department.



Authorized Personnel	2023	2024	2025	2026
Public Works Director	0	0	1	1
Public Works Director/City Engineer	1	1	0	0
Superintendent	0	0	0	0
ROW Manager	1	1	0	0
Operations Manager	2	2	2	2
Traffic Engineer	0	0	0	0
Administrative Assistant	2	2	2	2
Total	**6**	**6**	**5**	**5**

2026 Budget Summary	
Personal Services	896,624
Services & Charges	210,145
Materials & Supplies	11,500
Total Public Works Admin	**1,118,269**

2026 BUDGET DETAIL
FUND: STREET MAINTENANCE & REPAIR
DEPARTMENT: PUBLIC WORKS ADMIN

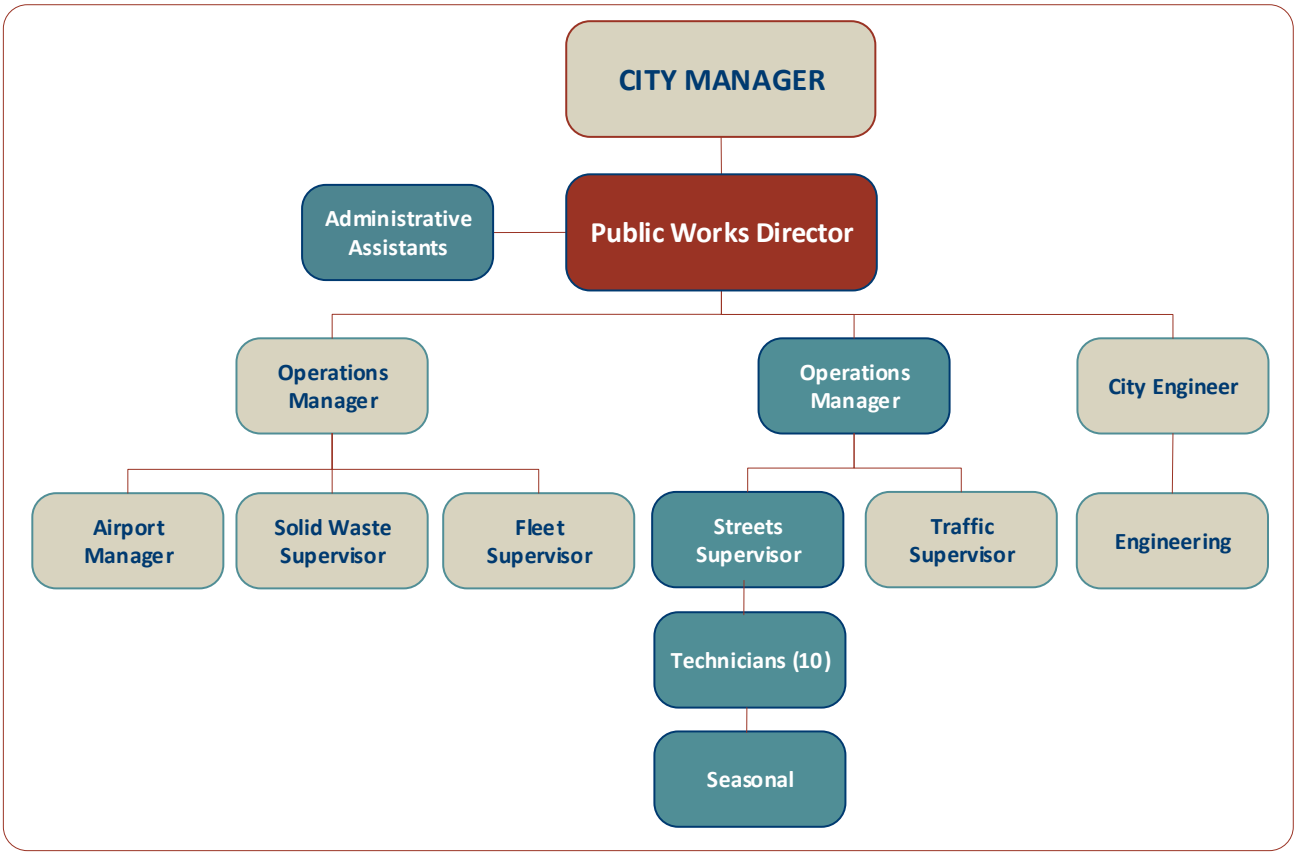
Org-Object		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
20016000-	510000	Wages	475,011	481,298	595,866	519,984	625,611	5.0%	20.3%
	510500	Overtime Wages	922	1,210	2,000	846	2,000	0.0%	136.3%
	511100	PERS	64,636	62,263	83,701	69,190	87,586	4.6%	26.6%
	511300	Medicare	6,643	6,735	8,669	7,263	9,071	4.6%	24.9%
	511400	Workers Compensation	4,847	0	5,979	5,979	6,256	4.6%	4.6%
	511600	Health Insurance	117,465	128,554	146,733	146,733	160,857	9.6%	9.6%
	511650	Dental Insurance	4,362	5,019	5,322	5,321	3,991	-25.0%	-25.0%
	511700	Life Insurance	780	929	939	939	964	2.7%	2.7%
	511750	Vision Insurance	0	312	288	288	288	0.0%	0.0%
	520100	Uniforms	900	900	3,500	1,308	3,500	0.0%	167.6%
	521000	Cellular Telephones	1,550	1,610	1,400	1,980	1,800	28.6%	-9.1%
	521100	Electric	14,170	15,609	30,000	17,197	30,000	0.0%	74.5%
	521200	Heat	1,823	1,501	7,500	3,568	7,500	0.0%	110.2%
	522000	Postage	0	0	300	0	300	0.0%	100.0%
	523100	Professional Services	1,277	938	1,000	604	1,000	0.0%	65.6%
	526000	Travel/Training	2,358	538	15,000	1,545	15,000	0.0%	870.6%
	526100	Membership and Dues	1,303	290	3,000	1,587	3,000	0.0%	89.0%
	526200	Licenses and Fees	0	0	200	0	200	0.0%	100.0%
	527010	Maintenance of Equipment	0	0	1,500	0	1,500	0.0%	100.0%
	527210	Garage Rotary	2,100	2,800	3,300	3,300	2,300	-30.3%	-30.3%
	527215	Corrosion Prevention	126	252	252	252	250	-0.8%	-0.8%
	527220	Information Technology Rotary	244,000	113,423	126,811	126,811	43,799	-65.5%	-65.5%
	527230	Fleet Fuel Chargeback	3,200	577	500	500	350	-30.0%	-30.0%
	527240	Facility Maintenance Rotary	0	0	14,671	14,671	99,646	579.2%	579.2%
	531000	Office Supply	1,997	1,820	4,000	1,749	4,000	0.0%	128.7%
	533000	Operating Supply	2,319	1,948	7,500	359	7,500	0.0%	1987.6%
	533035	Fuel Supply	175	0	0	0	0	100.0%	100.0%
		TOTAL SMR ADMIN	**951,963**	**828,525**	**1,069,931**	**931,974**	**1,118,269**	**4.5%**	**20.0%**
		Carryover PO's							

LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND **Explanation of significant line items**
PUBLIC WORKS ADMINISTRATION

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$625,611	No Changes Anticipated
Travel/Training	526000	$15,000	For Administrative staff training & Director attendance to OTEC & APWA conferences

STREET MAINTENANCE & REPAIR

The Public Works Street Division operates within the Public Works Department and maintains streets, concrete walks, parking lots, and pedestrian and bike paths; and oversees street sweeping, snow and ice management, and special event traffic management.



Authorized Personnel	2023	2024	2025	2026
Supervisor	1	1	1	1
Street Technicians	8	9	10	10
Seasonal	1.6	2	2	2
Total	**10.6**	**12**	**13**	**13**

2026 Budget Summary	
Personal Services	1,230,621
Services & Charges	908,325
Materials & Supplies	800,000
Capital Outlay	75,000
Total SMR	**3,013,946**

2026 BUDGET DETAIL
FUND: STREET MAINTENANCE & REPAIR
DEPARTMENT: PUBLIC WORKS STREET DIVISION

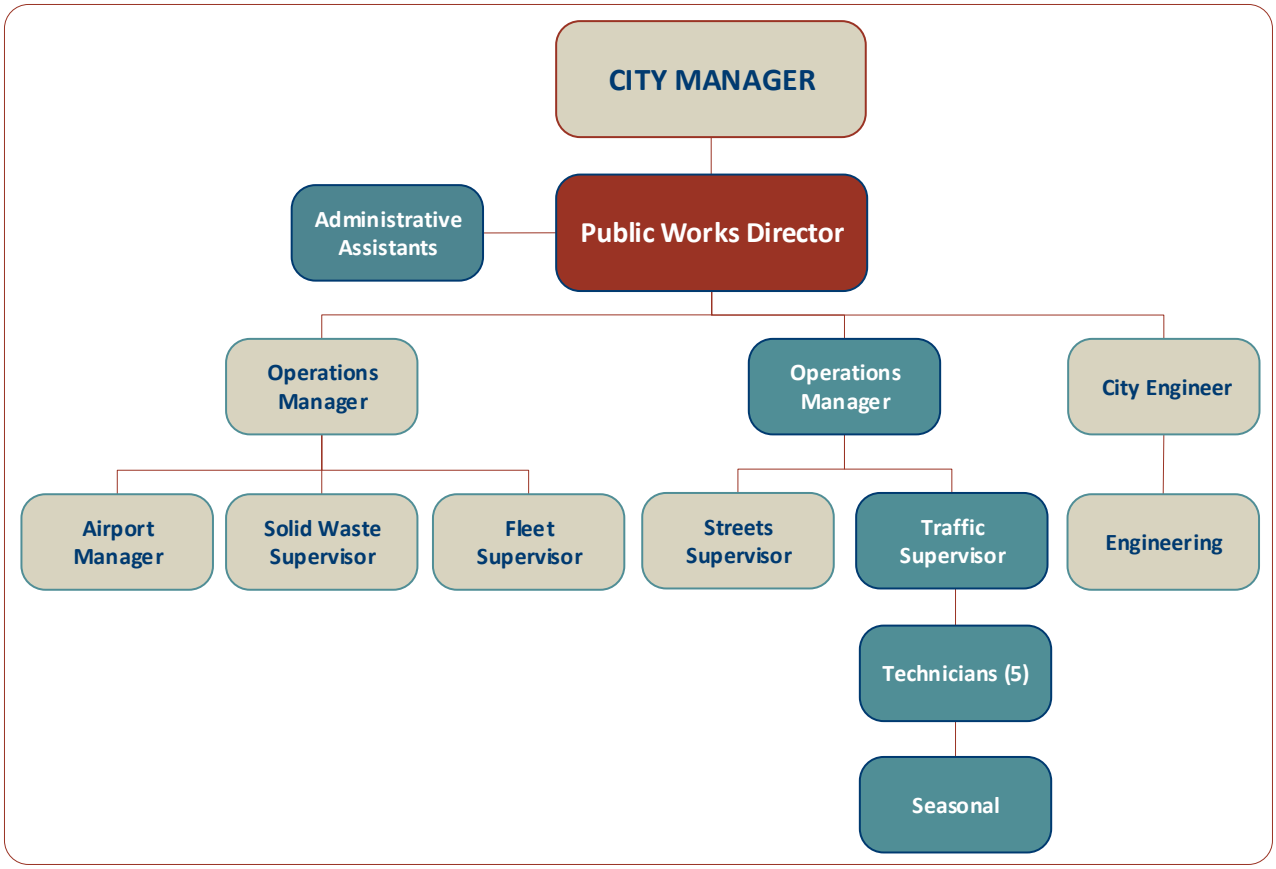
Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
20016200- 510000	Wages	525,947	587,155	733,020	645,294	746,650	1.9%	15.7%
510500	Overtime Wages	23,278	29,881	30,000	41,032	37,500	25.0%	-8.6%
511100	PERS	75,692	85,111	106,823	95,513	109,781	2.8%	14.9%
511300	Medicare	7,552	8,465	11,064	9,456	11,370	2.8%	20.2%
511400	Workers Compensation	6,586	0	7,630	7,630	7,842	2.8%	2.8%
511600	Health Insurance	196,927	210,993	279,160	227,144	307,465	10.1%	35.4%
511650	Dental Insurance	7,454	8,449	10,098	7,981	7,573	-25.0%	-5.1%
511700	Life Insurance	1,200	1,859	1,881	1,881	1,936	2.9%	2.9%
511750	Vision Insurance	0	342	360	396	504	40.0%	27.3%
520100	Uniform	2,163	4,054	13,000	10,336	13,000	0.0%	25.8%
520110	Clothing	5,786	6,658	0	207	0	100.0%	-100.0%
521000	Cellular Telephone	600	450	800	600	800	0.0%	33.3%
521200	Heat	8,500	0	8,500	8,500	8,500	0.0%	0.0%
523100	Professional Services	78,172	170,015	240,000	12,908	230,000	-4.2%	1681.9%
526000	Travel/Training	0	633	2,000	1,514	4,000	100.0%	164.3%
526200	License & Other Fees	215	1,484	300	437	300	0.0%	-31.4%
527010	Maintenance of Equipment	2,390	5,843	8,000	7,977	8,000	0.0%	0.3%
527020	Maintenance of Facility	1,785	912	2,000	1,618	2,000	0.0%	23.6%
527050	Bridge Maintenance	0	0	130,000	46,053	130,000	0.0%	182.3%
527210	Garage Rotary	253,200	293,100	350,400	350,400	348,000	-0.7%	-0.7%
527215	Corrosion Prevention	882	1,764	1,764	1,764	1,400	-20.6%	-20.6%
527220	IT Rotary	0	0	0	0	111,325	100.0%	100.0%
527230	Fleet Fuel Chargeback	91,900	72,033	56,000	56,000	51,000	-8.9%	-8.9%
533000	Operating Supply	353,099	257,793	515,000	380,825	515,000	0.0%	35.2%
533035	Fuel Supply	9,878	0	0	0	0	100.0%	100.0%
533510	Snow/Ice Control Supply	103,123	153,519	150,000	230,898	175,000	16.7%	-24.2%
539000	Small Equipment	8,003	7,793	10,000	9,691	10,000	0.0%	3.2%
539910	Pathway Maintenance	3,457	0	60,000	59,000	60,000	0.0%	1.7%
539930	Parking Lot Maintenance	33,646	125,395	25,000	0	40,000	60.0%	100.0%
550300 -OPW21	2021 OPWC - Local Match	3,887	0	0	0	0	100.0%	100.0%
550300 -OPW22	2022 OPWC - Local Match	39,847	0	0	0	0	100.0%	100.0%
550300 -SK001	Sidewalk/ADA Improvements	97,749	214,421	0	53,195	0	100.0%	-100.0%
550300 -ST001	Local Street Resurfacing	250,755	19,632	0	0	0	100.0%	100.0%
550300 -ST006	Construction & Engineering	28,053	50,000	50,000	44,908	75,000	50.0%	67.0%
550300 -ST014	Bridge Improvements	37,830	7,275	0	0	0	100.0%	100.0%
550300 -TR005	US36 & Carson Farms Signal	0	29,721	0	0	0	100.0%	100.0%
550320	New Equipment	62,210	60,000	45,000	74,455	0	-100.0%	-100.0%
	TOTAL STREET DIVISION	**2,259,556**	**2,414,750**	**2,847,800**	**2,387,610**	**3,013,946**	5.8%	26.2%
	Carryover PO's							

LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND **Explanation of significant line items**
PUBLIC WORKS STREETS DIVISION

Description:	*Object:*	*Project:*	*Amount:*	*Explanation:*
Wages	510000		$746,650	Includes existing staff wages and contractual reclassifications of Technicians
Professional Services	523100		$230,000	Annual Crack Seal Program for State Highways/ Arterials/Local Streets; Bridge Maintenance; Sidewalk Repairs; Disposal fees for concrete and asphalt
Operating Supply	533000		$515,000	Pavement Repairs; Crack sealant and filler; Berm Repair; Concrete Repairs
Snow & Ice Control Materials	533510		$175,000	Increase to cover increase in material cost

TRAFFIC

The Traffic Management division operates within the Public Works Department to maintain and operate all traffic signals, pavement markings, signages, guardrails, and street lighting within the City. It helps maintain traffic for city projects, special events, emergencies, and snow removal. It also performs traffic analysis and provides recommendations.



Authorized Personnel	2023	2024	2025	2026
Traffic Supervisor	1	1	1	1
Traffic Technicians	3	4	4	5
Seasonal	1	1	1	1
Total	**5**	**6**	**6**	**7**

2026 Budget Summary	
Personal Services	871,301
Services & Charges	633,299
Materials & Supplies	345,000
Capital Outlay	30,000
Total Traffic	**1,879,600**

2026 BUDGET DETAIL
FUND: STREET MAINTENANCE & REPAIR
DEPARTMENT: PUBLIC WORKS TRAFFIC DIVISION

Org-Object-Project		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
20016400- 510000		Wages	294,560	333,797	438,542	397,072	515,039	17.4%	29.7%
510500		Overtime Wages	42,017	54,346	55,000	62,749	60,000	9.1%	-4.4%
511100		PERS	45,436	53,084	68,396	62,394	80,505	17.7%	29.0%
511300		Medicare	4,624	5,310	7,084	6,327	8,338	17.7%	31.8%
511400		Workers Compensation	3,521	0	4,885	4,885	5,750	17.7%	17.7%
511600		Health Insurance	119,842	131,520	145,017	145,017	195,366	34.7%	34.7%
511650		Dental Insurance	3,682	5,093	5,322	5,321	4,887	-8.2%	-8.2%
511700		Life Insurance	600	845	855	855	1,056	23.5%	23.5%
511750		Vision Insurance	0	252	288	288	360	25.0%	25.0%
520100		Uniform	3,567	5,015	8,500	8,070	10,200	20.0%	26.4%
520110		Clothing	2,048	3,756	0	0	0	100.0%	100.0%
521000		Cellular Telephone	2,892	3,963	5,000	4,910	5,000	0.0%	1.8%
521100		Electric	28,940	29,681	32,000	28,956	32,000	0.0%	10.5%
523100		Professional Services	209,475	383,577	423,000	296,953	375,000	-11.3%	26.3%
526000		Travel/Training	575	4,631	6,000	3,870	6,000	0.0%	55.0%
526100		Membership & Dues	505	581	600	220	600	0.0%	173.0%
526200		License & Other Fees	0	0	300	258	300	0.0%	16.4%
527010		Maintenance of Equipment	4,708	14,201	21,500	21,108	21,500	0.0%	1.9%
527210		Garage Rotary	18,346	23,700	28,300	28,300	28,000	-1.1%	-1.1%
527215		Corrosion Prevention	252	504	504	504	650	29.0%	29.0%
527220		IT Rotary	0	0	0	0	139,049	100.0%	100.0%
527230		Fleet Fuel Chargeback	19,800	18,144	16,500	16,500	15,000	-9.1%	-9.1%
533000		Operating Supply	197,942	281,195	333,000	325,234	333,000	0.0%	2.4%
533035		Fuel Supply	1,155	0	0	0	0	100.0%	100.0%
539000		Small Equipment	6,327	10,381	12,000	9,364	12,000	0.0%	28.2%
550300		New Equip/Capital Outlay	30,093	0	0	0	30,000	100.0%	100.0%
550300	-TR003	Citywide Signals Phase II	0	111,014	0	23,384	0	100.0%	-100.0%
		TOTAL TRAFFIC	**1,040,904**	**1,474,592**	**1,612,593**	**1,452,538**	**1,879,600**	**16.6%**	**29.4%**
		Carryover PO's							

LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND **Explanation of significant line items**
DIVISION OF TRAFFIC

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$515,039	Requesting an additional Traffic Technician to focus on daily required utility locates and street light maintenance.
Professional Services	523100	$375,000	Guardrail Repairs; Pavement Striping;Central & Warrensburg Signal Rebuild/ADA Compliance; Street Light Repairs; Consultant Traffic Services
Maintenance of Equipment	527010	$21,500	Annual Maintenance for Sign Machine, Conflict Monitor Calibration, Utility Line Calibration, PMB Maintenance; Centracts Central Software); Speed Feedback Cell Fees
Operating Supply	533000	$333,000	Signal Maintenance; Sign Maintenance; Conflict Monitors, Batteries, Solar Panels; Street Light Repairs & Upgrades
Small Equipment	539000	$12,000	MOT Equipment; Hand/Power Tools; Replacement Speed Feedback Signs

2026 BUDGET DETAIL
FUND: STATE HIGHWAY IMPROVEMENT

The State Highway Improvement Fund receives money from the state and county through collected state license fees and gasoline and excise Taxes. License fee taxes collected by the state are allocated between the State's highway bond retirement fund and local governments. Municipalities where vehicles are registered, receive 34% of the amount collected for their jurisdiction. The City also receives a percentage of gasoline taxes collected by the state. This money is used in the repairing of state highways running through the City.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**132,480**	**312,006**	**517,630**	**517,630**	**189,151**
20100023- 430100	Interest Income	6,372	16,991	5,000	3,907	500
20100403- 420400	License Fees	21,901	21,279	22,500	22,144	23,000
420500	Gasoline Tax	161,979	167,354	167,500	172,879	170,000
	Total Revenue	**190,252**	**205,624**	**195,000**	**198,930**	**193,500**
20120100- 523100	Professional Services	97	0	0	0	0
550300 -ST001	Urban Resurfacing City Share	10,629	0	556,460	527,409	155,000
	Total Expenditures	**10,726**	**0**	**556,460**	**527,409**	**155,000**
	Carryover PO's					
	Fund Balance - December 31st	**312,006**	**517,630**	**156,170**	**189,151**	**227,651**

2026 BUDGET DETAIL

FUND: LICENSE FEES

The City has enacted a $15 per vehicle permissive license fee, with $5 dedicated to efforts to increase pedestrian and roadway safety. This fee is collected by the BMV when license plates are renewed and remitted to the City on a monthly basis. These funds must be spent on road improvements.

Org-Object-Project		*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
		Fund Balance - January 1st	**1,033,084**	**738,829**	**1,325,239**	**1,325,239**	**1,741,093**
20200023- 430100		Interest Income	32,386	42,233	25,000	58,054	40,000
20200402- 484300		Miscellaneous Revenue	12,133	0	0	0	0
20200403- 420400		License Fees	712,667	704,197	710,000	727,577	735,000
		Total Revenue	**757,186**	**746,430**	**735,000**	**785,631**	**775,000**
20220200- 550300	-SK001	ADA Sidewalk Maintenance	0	0	45,000	240,057	250,000
550300	-ST001	Resurfacing	686,727	80,168	0	0	0
550300	-ST007	Pedestrian & Roadway Safety	286,256	26,896	180,000	110,337	0
550300	-ST008	US23 & Hull	78,458	3,260	0	0	0
550300	-ST009	ODOT US23 Bridge Repairs	0	0	0	0	0
550300	-TR005	US36 & Carson Farms Signal	0	49,696	0	0	0
		Total Expenditures	**1,051,441**	**160,020**	**225,000**	**350,394**	**250,000**
		Carryover PO's				*19,383*	
		Fund Balance - December 31st	**738,829**	**1,325,239**	**1,835,239**	**1,741,093**	**2,266,093**

2026 BUDGET DETAIL

FUND: PERFORMANCE BOND FUND

This Fund accounts for performance bonds/cash deposited with the City pending completion of repairs or public improvements. Deposits are made with the City and are returned when the work is performed satisfactorily.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**968,440**	**122,334**	**63,100**	**63,100**	**72,875**
20400101- 482100	Performance Bonds	43,100	41,357	500,000	32,876	500,000
	Total Revenue	**43,100**	**41,357**	**500,000**	**32,876**	**500,000**
20420400- 560030	Performance Bond Reimbursements	889,206	100,591	500,000	23,100	500,000
	Total Expenditures	**889,206**	**100,591**	**500,000**	**23,100**	**500,000**
	Fund Balance - December 31st	**122,334**	**63,100**	**63,100**	**72,875**	**72,875**

2026 BUDGET DETAIL
FUND: **PARKS & RECREATION**
DEPARTMENT:

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
	Fund Balance - January 1st	**274,691**	**753,786**	**1,011,397**	**1,011,397**	**1,501,610**		
Revenues								
21000017- 411100	Income Tax Collections	0	0	2,871,726	2,887,149	3,629,332	26.4%	25.7%
21000025- 493020	Transfer from General Fund	2,491,455	2,400,000	0	0	0	100.0%	100.0%
21000251- 472210	Pool Revenue	255,863	265,708	270,000	256,160	263,500	-2.4%	2.9%
472210	Program Revenue	96,447	85,833	100,000	80,831	100,000	0.0%	23.7%
472220	Mingo Park Concessions	6,000	25	0	857	500	100.0%	-41.7%
475100	Shelter Rental	37,935	33,675	40,000	47,865	47,000	17.5%	-1.8%
499000	Collected Bank Fees	0	0	0	11,849	15,000	100.0%	26.6%
21000252- 420700	State Grants	0	28,403	0	0	0	100.0%	100.0%
480100	Sponsor Revenue	2,300	2,150	2,000	3,000	3,000	50.0%	0.0%
483100	Reimbursements	2,388	581	0	0	0	100.0%	100.0%
484300	Miscellaneous Other	1,307	371	0	7,930	0	100.0%	-100.0%
	Total Revenue	**2,893,695**	**2,816,746**	**3,283,726**	**3,295,641**	**4,058,332**	23.6%	23.1%
Expenditures								
21012000-	Park Maintenance	1,418,225	1,574,076	1,876,919	1,735,499	2,741,040	46.0%	57.9%
21012300-	Admin and Programs	438,377	478,136	786,891	521,197	925,773	17.6%	77.6%
21012400-	Swimming Pool	312,988	286,560	453,709	287,349	490,053	8.0%	70.5%
21012900-	Urban Forestry	245,009	220,363	245,867	209,086	268,238	9.1%	28.3%
	Total Expenditures	**2,414,599**	**2,559,135**	**3,363,386**	**2,753,131**	**4,425,104**	31.6%	60.7%
	Carryover PO's				*52,297*			
	Fund Balance - December 31st	**753,786**	**1,011,397**	**931,737**	**1,501,610**	**1,134,838**		

PARKS MAINTENANCE

The Parks and Recreation department promotes health and wellness by providing access to parks and trails, and by overseeing recreation programs for all ages and interests. The department maintains the City's diverse, 24-park system and operation of the Jack Florance pool. It also maintains all City right of way property, ensuring vegetation control and litter removal, and healthy management of Delaware's urban forest.



2026 Budget Summary	
Personal Services	1,540,091
Transfers	491,245
Services & Charges	403,854
Materials & Supplies	150,850
Refunds & Reimburs	150,000
Capital Outlay	8,000
Total	**2,741,040**

Authorized Personnel	2023	2024	2025	2026
Parks & Natural Res. Director	1	1	1	1
Parks Superintendent	1	1	1	1
Division Supervisor	1	1	1	1
Technicians	5	6	7	8
Laborer—*Part-time*	2	2	2	2
Intern—*Seasonal*	4.47	4.47	4.47	4.47
Total	**14.47**	**15.47**	**16.47**	**17.47**

2026 BUDGET DETAIL
FUND: PARKS & RECREATION
DEPARTMENT: PARK MAINTENANCE

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
21012000- 510000	Wages	741,453	813,278	922,765	883,143	1,046,739	13.4%	18.5%
510500	Overtime Wages	7,546	11,335	15,500	9,388	15,500	0.0%	65.1%
511100	PERS	102,251	113,002	131,357	121,992	148,714	13.2%	21.9%
511300	Medicare	10,445	10,738	13,605	12,341	15,402	13.2%	24.8%
511400	Workers Compensation	8,188	0	9,383	9,383	10,622	13.2%	13.2%
511600	Health Insurance	184,503	216,636	263,641	248,387	294,298	11.6%	18.5%
511650	Dental Insurance	6,806	7,046	8,426	8,724	6,319	-25.0%	-27.6%
511700	Life Insurance	1,242	1,537	1,726	1,726	1,950	13.0%	13.0%
511750	Vision Insurance	0	421	475	499	547	15.2%	9.6%
520100	Uniform	693	1,648	7,000	6,416	9,000	28.6%	40.3%
520110	Clothing	3,929	4,456	0	0	0	100.0%	100.0%
521000	Cellular Telephone	4,327	6,891	8,000	6,732	8,000	0.0%	18.8%
521100	Electric	66,140	69,395	76,000	70,235	76,000	0.0%	8.2%
521200	Heat	11,027	10,770	19,890	11,271	19,890	0.0%	76.5%
523100	Professional Services	6,295	7,793	24,900	20,696	24,900	0.0%	20.3%
526000	Travel/Training	5,300	6,051	8,500	5,948	8,500	0.0%	42.9%
526100	Membership and Dues	1,707	986	2,500	2,260	2,500	0.0%	10.6%
527010	Maintenance of Equipment	2,063	946	2,500	392	2,500	0.0%	538.1%
527020	Maintenance of Facility	8,926	733	5,500	5,500	5,500	0.0%	0.0%
527210	Garage Rotary	75,000	95,300	113,900	113,900	129,000	13.3%	13.3%
527215	Corrosion Prevention	1,386	3,276	3,024	3,024	2,600	-14.0%	-14.0%
527220	Information Technology Rotary	7,100	0	0	0	0	100.0%	100.0%
527230	Fleet Fuel Chargeback	56,500	54,451	52,500	52,500	42,000	-20.0%	-20.0%
527240	Facility Maintenance Rotary	0	0	32,277	32,277	73,464	127.6%	127.6%
531000	Office Supply	65	144	300	120	300	0.0%	150.0%
533000	Operating Supply	80,554	92,656	137,700	95,661	143,000	3.8%	49.5%
533035	Fuel Supply	2,691	0	0	0	0	100.0%	100.0%
534030	Landscape Materials	1,553	1,369	2,550	1,611	2,550	0.0%	58.3%
534050	Veteran's Bricks	158	55	1,000	575	1,000	0.0%	-67.8%
539000	Small Equipment	1,112	1,988	4,000	3,106	4,000	0.0%	100.0%
550300	New Equip / Cap Outlay	18,565	40,647	8,000	7,300	5,000	-37.5%	-31.5%
560020	Refunds	700	530	0	390	150,000	100.0%	38361.5%
570000	Transfer to Parks Capital	0	0	0	0	491,245	100.0%	100.0%
	TOTAL PARK MAINTENANCE	**1,418,225**	**1,574,076**	**1,876,919**	**1,735,499**	**2,741,040**	**46.0%**	**57.9%**
	Carryover PO's				*25,797*			

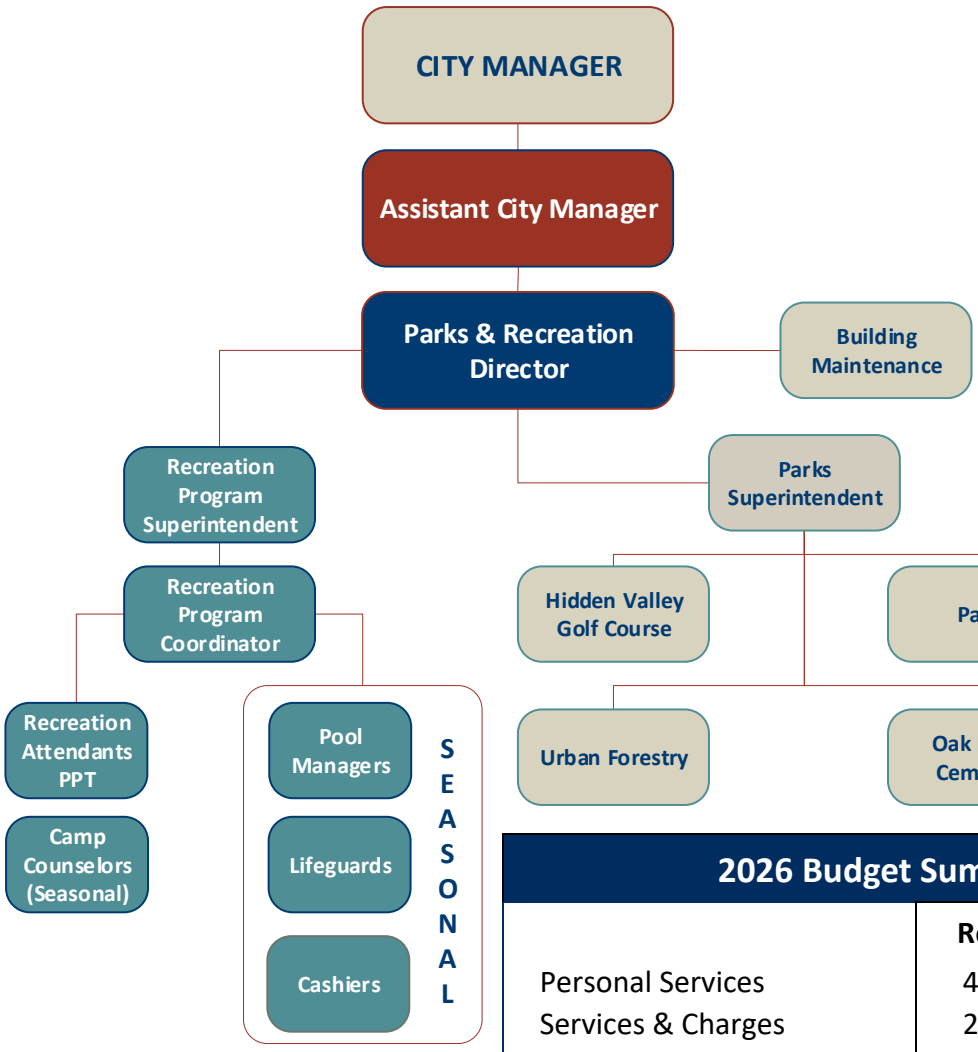
LINE ITEM DETAIL
PARKS & RECREATION
PARK MAINTENANCE

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,046,739	Includes contractual technician promotions and the addition a Parks Maintenance Technician
Uniforms	520100	$9,000	Accounts for staff increases and cost increases for uniforms
Operating Supply	533000	$143,000	Increase for gravel for trails and ballfield material
New Equip/Cap Outlay	550300	$5,000	Replace trailer

RECREATION

The Parks and Natural Resources department promotes health and wellness by providing access to parks and trails, and by overseeing recreation programs for all ages and interests. This new division maintains operation of the Jack Florance pool and recreation programming.



2026 Budget Summary

	Recreation	Pool
Personal Services	451,387	302,053
Services & Charges	289,386	30,000
Materials & Supplies	176,200	86,000
Capital Outlay	8,000	45,000
Refunds/Reimbursements	800	2,000
Total	**925,773**	**465,053**

Authorized Personnel	2023	2024	2025	2026
Parks & Natural Res. Director	1	1	1	1
Rec. Programming Superintendent	1	1	1	1
Rec. Programming Coordinator	1	1	1	1
Building Monitors—*Part-time*	3	3	4	4
Full Time Equivalents—*Seasonal*	8.2	8.2	8.2	9.2
Total	**14.2**	**14.2**	**15.2**	**16.2**

2026 BUDGET DETAIL
FUND: PARKS & RECREATION
DEPARTMENT: RECREATION ADMIN

Org-Object-Project	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
21012300- 510000	Wages	226,145	217,536	349,783	222,398	373,217	6.7%	67.8%
510500	Overtime Wages	1,361	1,703	2,000	524	2,000	0.0%	281.7%
511100	PERS	28,644	30,625	48,970	30,572	52,530	7.3%	71.8%
511300	Medicare	3,314	3,193	5,072	3,187	5,441	7.3%	70.7%
511400	Workers Compensation	3,011	0	3,498	3,498	3,752	7.3%	7.3%
511600	Health Insurance	33,122	14,840	12,085	14,657	13,614	12.7%	-7.1%
511650	Dental Insurance	877	557	546	546	409	-25.1%	-25.1%
511700	Life Insurance	240	338	342	342	352	2.9%	2.9%
511750	Vision Insurance	0	72	72	72	72	0.0%	0.0%
520100	Uniform	686	705	2,000	540	3,000	50.0%	455.5%
521000	Cellular Telephone	850	1,200	1,200	1,200	1,200	0.0%	0.0%
523100	Professional Services	12,050	3,168	8,000	0	8,000	0.0%	100.0%
523100 -RSP03	Professional Services	3,600	0	0	0	0	100.0%	100.0%
523106	Umpires/Refs	8,210	8,083	0	265	0	100.0%	-100.0%
523107	Public Information	1,855	0	10,000	0	10,000	0.0%	100.0%
523410	Special Events	400	0	0	0	0	100.0%	100.0%
526000	Travel/Training	1,805	5,000	6,500	4,423	6,500	0.0%	47.0%
526100	Membership and Dues	435	0	1,000	0	1,000	0.0%	100.0%
527020	Maintenance of Facility	1,681	2,167	7,000	0	7,000	0.0%	100.0%
527220	Information Technology Rotary	33,599	99,588	104,326	104,326	146,529	40.5%	40.5%
527240	Facility Maintenance Rotary	0	0	17,606	17,606	33,657	91.2%	91.2%
529310	Bank Fees	10,096	21,253	3,500	50,995	72,500	1971.4%	42.2%
531000	Office Supply	1,228	1,169	3,500	218	3,500	0.0%	1507.6%
533000	Operating Supply	42,603	66,893	172,700	64,747	172,700	0.0%	166.7%
533000 -RSP01	Operating Supply	417	0	0	0	0	100.0%	100.0%
533000 -RSP03	Operating Supply	4,893	0	0	0	0	100.0%	100.0%
533002	Youth Equipment	1,466	0	0	0	0	100.0%	100.0%
533002 -RSP04	Youth Equipment	2,640	0	0	0	0	100.0%	100.0%
550300	New Equip / Cap Outlay	11,494	0	8,000	0	8,000	0.0%	100.0%
560020	Reimbursement	1,105	45	800	1,081	800	0.0%	-26.0%
560020 -RSP05	Reimbursement	550	0	0	0	0	100.0%	100.0%
	TOTAL RECREATION ADMIN	**438,377**	**478,136**	**768,500**	**521,197**	**925,773**	**20.5%**	**77.6%**
	Carryover PO's				*5,430*			

LINE ITEM DETAIL
PARKS & RECREATION
RECREATION ADMIN

Explanation of significant line items

Description:	*Code:*	*Amount:*	*Explanation:*
Wages	510000	$373,217	Wages were increased for an additional week of camp at Mingo; should see corresponding wage increases
Operating Supply	533000	$172,700	Operating supplies for recreation programming and camps

2026
FUND: **PARKS, RECREATION & NATURAL RESOURCES**
DEPARTMENT: **SWIMMING POOL**

Org-Object-Project			Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
21000251-	472210	-RSP06	Pool Memberships	112,611	110,455	112,000	110,528	110,500	-1.3%	0.0%
	472210	-RSP07	Pool Daily Admissions	109,911	114,247	115,300	110,327	110,500	-4.2%	0.2%
	472210	-RSP09	Pool Rental/Misc.	3,290	6,799	7,200	6,504	7,000	-2.8%	7.6%
	472210	-RSP10	DARTS Program	19,586	23,487	24,000	20,951	24,000	0.0%	14.6%
	472210	-RSP11	Swim Lessons	9,890	9,430	10,000	7,510	10,000	0.0%	33.2%
	472210	-RSP12	Safety Classes	575	1,290	1,500	340	1,500	0.0%	341.2%
			Total Pool Revenues	**255,863**	**265,708**	**270,000**	**256,160**	**263,500**	**-2.4%**	**2.9%**
			Total Pool Expenditures	**312,988**	**286,560**	**453,709**	**287,349**	**490,053**	**8.0%**	**70.5%**

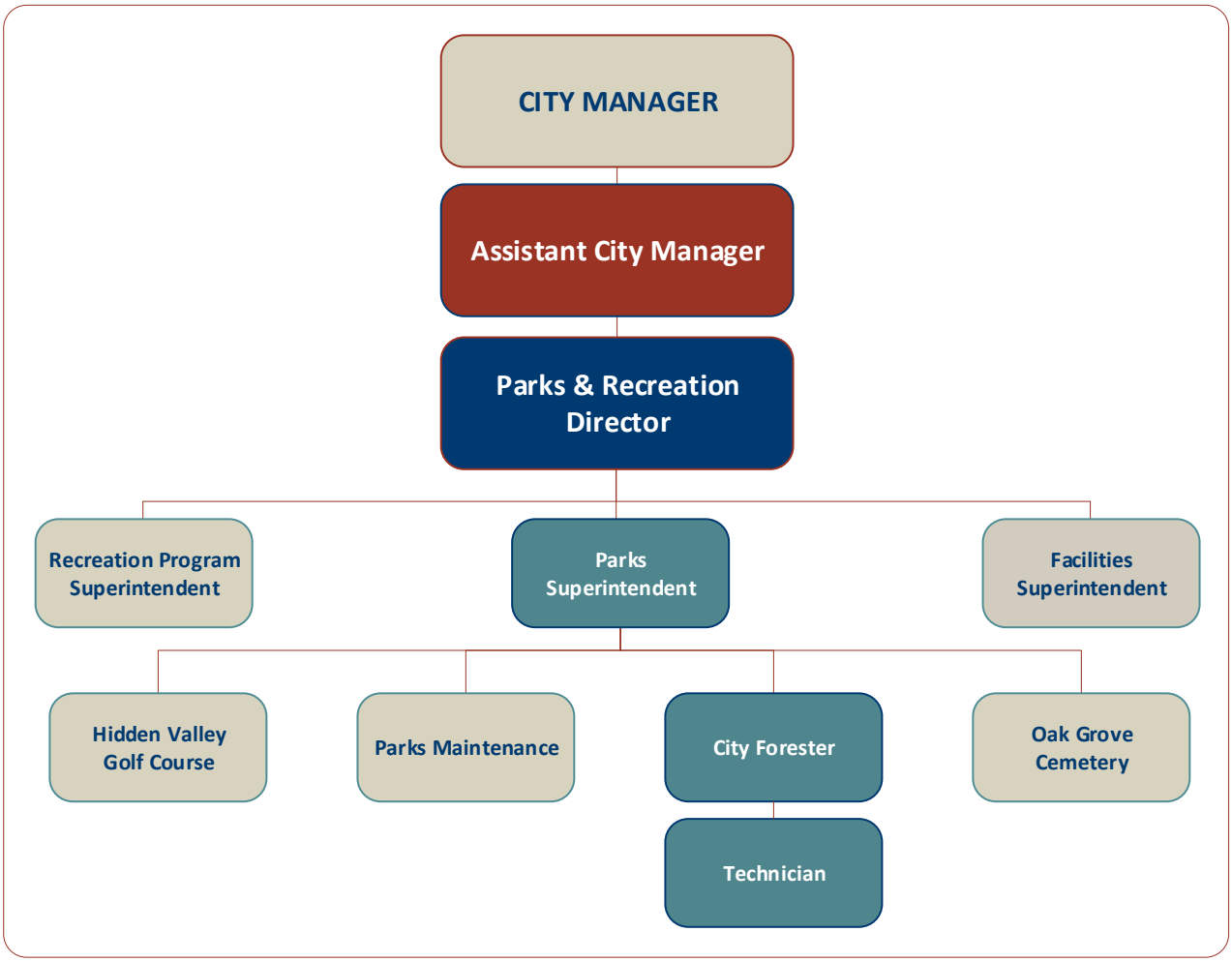
Org-Object-Project			Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
Swimming Pool										
21012400-	510000		Wages	163,469	179,021	255,543	189,463	256,254	0.3%	35.3%
	510500		Overtime Wages	2,704	1,812	3,130	519	3,130	0.0%	502.7%
	511100		PERS	23,264	25,317	35,776	26,598	36,314	1.5%	36.5%
	511300		Medicare	2,409	2,622	3,705	2,755	3,761	1.5%	36.5%
	511400		Workers Compensation	2,239	0	2,555	2,555	2,594	1.5%	1.5%
	523100		Professional Services	3,786	5,735	10,000	2,187	10,000	0.0%	357.2%
	527010		Maintenance of Equipment	4,956	3,763	10,000	415	10,000	0.0%	2307.3%
	527020		Maintenance of Facility	3,024	6,672	10,000	0	10,000	0.0%	100.0%
	531000		Office Supply	147	68	1,000	0	1,000	0.0%	100.0%
	533000		Operating Supply	73,934	54,324	70,000	53,729	80,000	14.3%	48.9%
	533001		Program Supply	3,191	4,659	5,000	0	5,000	0.0%	100.0%
	550300		New Equip / Cap Outlay	29,685	2,442	45,000	8,693	45,000	0.0%	417.7%
	560020		Refunds	180	125	2,000	435	2,000	0.0%	359.8%
			TOTAL SWIMMING POOL	**312,988**	**286,560**	**453,709**	**287,349**	**465,053**	**2.5%**	**61.8%**
Concessions										
21012500-	526000		Travel and Training	0	0	0	0	0	100.0%	100.0%
	534010		Concessions	0	0	0	0	0	100.0%	100.0%
	550300		New Equip / Cap Outlay	0	0	0	0	25,000	100.0%	100.0%
			TOTAL CONCESSIONS	**0**	**0**	**0**	**0**	**25,000**	**100.0%**	**100.0%**
			TOTAL POOL EXPENDITURES	**312,988**	**286,560**	**453,709**	**287,349**	**490,053**	**8.0%**	**70.5%**
			Carryover PO's				*2,500*			

LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES **Explanation of significant line items**
SWIMMING POOL

Description:	*Code:*	*Amount:*	*Explanation:*
Wages	510000	$256,254	No changes to existing staffing
Operating Supply	533000	$80,000	Increase in chlorine costs
New Equip./Cap. Outlay	550300	$70,000	Pool improvements; capital in concessions as City evaluates vending maching program

Urban Forestry

The Parks and Recreation department promotes health and wellness by providing access to parks and trails, and by overseeing recreation programs for all ages and interests. The department maintains the City's diverse, 24-park system and operation of the Jack Florance pool. It also maintains all City right of way property, ensuring vegetation control and litter removal, and healthy management of Delaware's urban forest.



2026 Budget Summary	
Personal Services	248,238
Materials & Supplies	10,000
Services & Charges	9,500
Capital Outlay	500
Total	**268,238**

Authorized Personnel	2023	2024	2025	2026
Arborist	1	0	0	0
City Forester	0	1	1	1
Technician	1	1	1	1
Total	**2**	**2**	**2**	**2**

2026 BUDGET DETAIL
FUND: PARKS, RECREATION & NATURAL RESOURCES
DEPARTMENT: URBAN FORESTRY

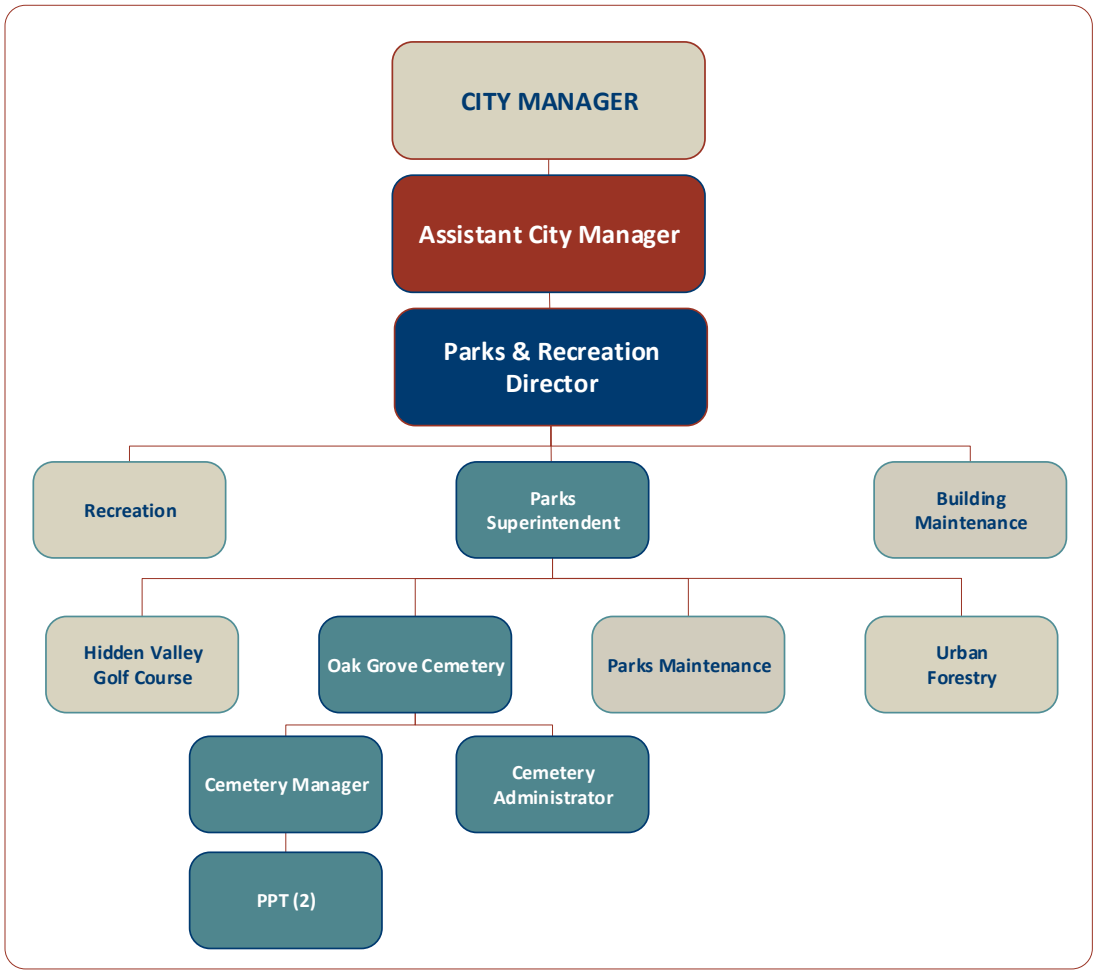
Org-Object		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
21012900-	510000	Wages	102,349	135,856	151,580	131,261	166,320	9.7%	26.7%
	510500	Overtime Wages	3,518	2,572	4,000	1,508	4,000	0.0%	165.2%
	511100	PERS	14,821	19,380	21,781	18,588	23,845	9.5%	28.3%
	511300	Medicare	1,465	1,908	2,256	1,817	2,470	9.5%	36.0%
	511400	Workers Compensation	1,197	0	1,556	1,556	1,703	9.4%	9.4%
	511600	Health Insurance	31,646	41,786	43,768	47,099	48,099	9.9%	2.1%
	511650	Dental Insurance	1,228	1,775	1,740	1,839	1,305	-25.0%	-29.1%
	511700	Life Insurance	240	338	342	342	352	2.9%	2.9%
	511750	Vision Insurance	0	144	144	144	144	0.0%	0.0%
	520100	Uniform	97	0	1,200	0	2,500	108.3%	100.0%
	523100	Professional Services	84,028	11,547	0	0	0	100.0%	100.0%
	526000	Travel/Training	290	420	2,000	150	2,000	0.0%	1233.3%
	527030	Tree Maintenance	83	111	5,000	0	5,000	0.0%	100.0%
	533000	Operating Supply	1,402	1,942	5,000	2,283	5,000	0.0%	119.0%
	539000	Small Equipment	2,278	2,384	5,000	2,090	5,000	0.0%	139.2%
	550200	Tree Purchases	368	199	500	408	500	0.0%	22.5%
		TOTAL URBAN FORESTRY	**245,009**	**220,363**	**245,867**	**209,086**	**268,238**	**9.1%**	**28.3%**
		Carryover PO's							

LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES **Explanation of significant line items**
URBAN FORESTRY

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$166,320	No changes to existing staff
Uniforms	520100	$2,500	Increase for uniforms and protective gear

OAK GROVE CEMETERY

Oak Grove Cemetery was established in 1851 and is the largest cemetery in Delaware County, encompassing about 70 acres and approximately 21,000 interments. The City's Cemetery Division maintains the grounds and offers burial services consistent with Oak Grove's park-like setting and community history.



Authorized Personnel	2023	2024	2025	2026
Cemetery Manager	1	1	1	1
Cemetery Administrator	1	1	1	1
Technician— *Part-time*	1	2	2	2
Seasonal Staff—*Seasonal*	1.30	1.30	1.30	1.30
Total	**4.30**	**5.30**	**5.30**	**5.30**

2026 Budget Summary	
Personal Services	373,208
Services & Charges	93,367
Materials & Supplies	42,600
Capital Outlay	20,000
Refunds/Reimbursements	5,100
Total Cemetery	**534,275**

2026 BUDGET DETAIL
FUND: CEMETERY
DEPARTMENT: OAK GROVE CEMETERY

Org-Object-Project		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
		Fund Balance - January 1st	**56,498**	**92,305**	**55,120**	**55,120**	**6,323**		
21200025- 493020		Transfer-General Fund	148,000	150,000	200,000	200,000	315,000	57.5%	57.5%
21200251- 472110		Pre-need Spaces	73,968	61,770	50,000	52,183	50,000	0.0%	-4.2%
472120		At-need Spaces	24,525	21,750	30,000	12,700	25,000	-16.7%	96.9%
472130		Interments	122,875	85,475	100,000	77,650	85,000	-15.0%	9.5%
472140		Foundations	33,791	25,441	32,000	21,512	25,000	-21.9%	16.2%
472150		Pre-need Niches	7,500	6,500	15,000	14,731	15,000	0.0%	1.8%
472160		At-need Niches	0	3,000	8,000	1,500	4,000	-50.0%	166.7%
472170		Engraving	0	2,360	4,000	3,044	2,500	-37.5%	-17.9%
472180		Scatter Gardens	0	0	0	200	0	100.0%	-100.0%
484300		Miscellaneous	750	750	750	0	0	-100.0%	100.0%
21200252- 480100		Donations	0	3	0	0	0	100.0%	100.0%
484300		Miscellaneous	10,197	5,213	7,500	10,053	10,000	33.3%	-0.5%
		Total Revenue	**421,606**	**362,262**	**447,250**	**393,573**	**531,500**	**18.8%**	**35.0%**
		Total Expenditures	**385,799**	**399,447**	**479,213**	**417,054**	**534,275**	**11.5%**	**28.1%**
		Carryover PO's				*25,315*			
		Fund Balance - December 31st	**92,305**	**55,120**	**23,157**	**6,323**	**3,548**		
21212600- 510000		Wages	204,118	220,241	239,641	228,363	256,661	7.1%	12.4%
510500		Overtime Wages	4,366	3,067	5,325	2,965	5,325	0.0%	79.6%
511100		PERS	29,188	30,747	34,295	32,383	36,678	6.9%	13.3%
511300		Medicare	2,920	3,099	3,552	3,225	3,799	7.0%	17.8%
511400		Workers Compensation	2,252	0	2,450	2,450	2,620	6.9%	6.9%
511600		Health Insurance	48,898	56,467	59,284	60,200	66,066	11.4%	9.7%
511650		Dental Insurance	1,763	2,193	2,149	2,149	1,612	-25.0%	-25.0%
511700		Life Insurance	216	304	308	308	317	2.9%	2.9%
511750		Vision Insurance	0	58	58	130	130	124.1%	0.0%
520110		Clothing	348	350	350	350	350	0.0%	0.0%
521000		Cellular Telephone	880	920	1,080	1,240	1,080	0.0%	-12.9%
521100		Electric	1,943	1,801	2,000	1,258	2,000	0.0%	59.0%
523100		Professional Services	14,977	15,808	20,000	11,060	20,000	0.0%	80.8%
526000		Travel/Training	1,043	1,584	2,000	1,449	3,000	50.0%	107.0%
526100		Membership and Dues	200	200	250	35	250	0.0%	614.3%
527010		Maintenance of Equipment	0	0	500	0	500	0.0%	100.0%
527020		Maintenance of Facility	0	837	1,500	0	1,500	0.0%	100.0%
527210		Garage Rotary	7,000	10,400	12,400	12,400	25,000	101.6%	101.6%
527215		Corrosion Prevention	126	176	0	0	0	100.0%	100.0%
527220		Information Technology Rotary	8,000	6,672	7,371	7,371	23,187	214.6%	214.6%
527230		Fleet Fuel Chargeback	4,200	5,577	2,000	2,000	1,500	-25.0%	-25.0%
527310		Indigent Burials	12,227	7,515	15,000	8,760	15,000	0.0%	71.2%
531000		Office Supply	57	184	200	194	200	0.0%	3.1%
533000		Operating Supply	17,831	6,441	16,000	5,876	16,000	0.0%	172.3%
533035		Fuel Supply	7,335	6,916	10,000	7,624	10,000	0.0%	31.2%
534030		Landscape Supply	10,000	12,820	10,000	14,704	10,000	0.0%	-32.0%
539000		Small Equipment	1,910	2,232	6,400	5,179	6,400	0.0%	23.6%
550300	-OG002	Memorial Garden Columbarium	0	0	20,000	0	20,000	0.0%	100.0%
560210		Lot Repurchases	4,000	2,838	5,100	5,381	5,100	0.0%	-5.2%
		TOTAL CEMETERY	**385,799**	**399,447**	**479,213**	**417,054**	**534,275**	**11.5%**	**28.1%**

LINE ITEM DETAIL
CEMETERY FUND
OAK GROVE CEMETERY

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Travel/ Training	526000	$3,000	Increase for OCA Conference
Operating Supply	533000	$16,000	Section sign posts

2026 BUDGET DETAIL

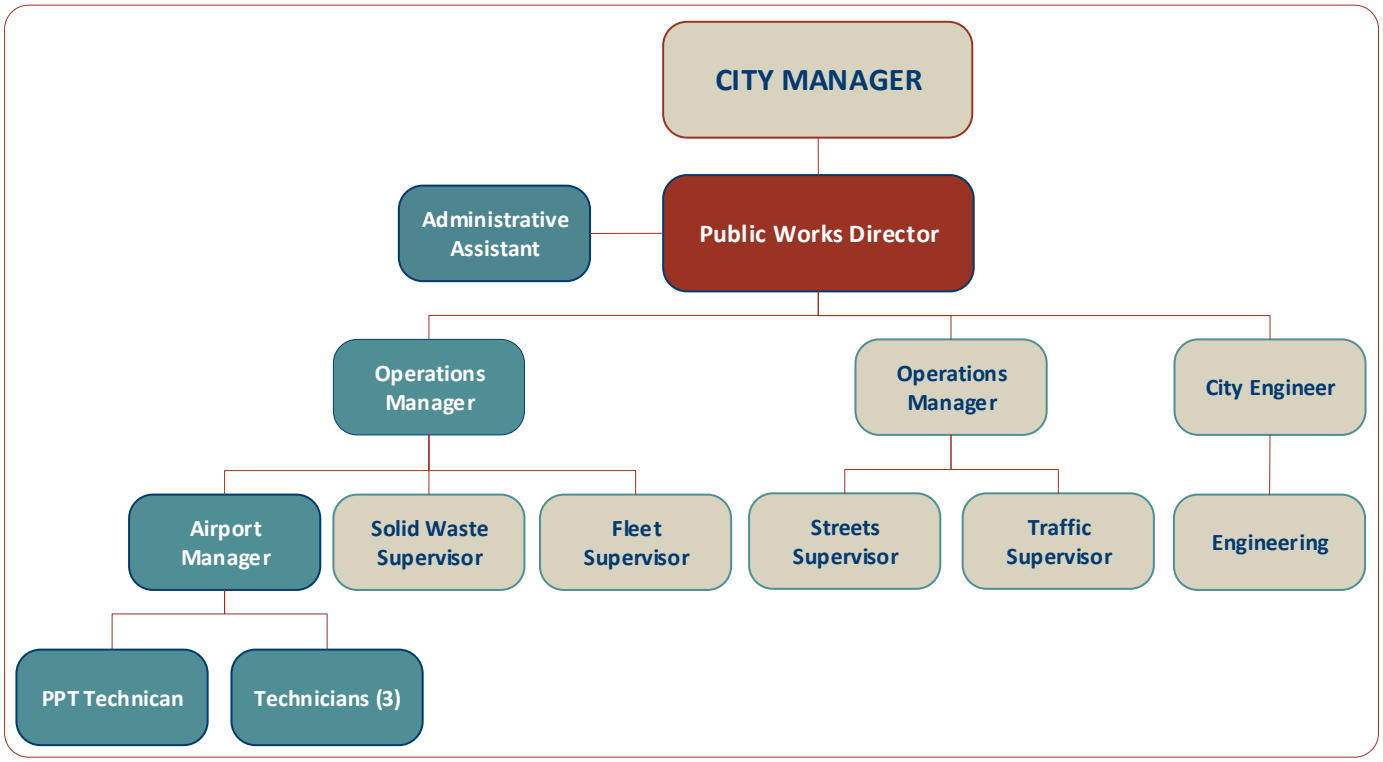
FUND: TREE FUND

The Tree Fund is used to account for fees and donations received to assist in the purchase and maintenance of trees that pop City's streets and neighborhoods

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**477,095**	**774,963**	**843,943**	**843,943**	**824,312**
21500251- 471300	Developer Tree Fees	420,771	329,285	350,000	197,058	225,000
	Total Revenue	**420,771**	**329,285**	**350,000**	**197,058**	**225,000**
21512900- 523100	Professional Services	9,590	118,868	100,000	75,775	100,000
550300	Tree Purchases	23,945	61,563	100,000	24,523	100,000
550320	Tree Equipment	89,368	67,344	75,000	75,000	75,000
560020	Refunds	0	12,529	0	3,405	0
	Total Expenditures	**122,903**	**260,304**	**275,000**	**178,703**	**275,000**
	Carryover PO's				*37,986*	
	Fund Balance - December 31st	**774,963**	**843,943**	**918,943**	**824,312**	**774,312**

AIRPORT

Airport operations included as part of the Public Works Department supports safe and efficient general aviation and private jet aircraft air services to the surrounding aviation community. Nearly 40,000 flight operations take place annually using the 5,800-foot runway. The airport has over 100 based aircraft including three business jets, supports both fixed and rotary wing flight schools, and has on-field aircraft maintenance and repair facilities.



Authorized Personnel	2023	2024	2025	2026
Airport Operations Supervisor	1	1	1	1
Airport Technician	3	3	3	3
Airport Technician—*Part-time*	1	1	1	1
Seasonal	0.25	0.25	0.25	0.25
Total	**5.25**	**5.25**	**5.25**	**5.25**

2026 Budget Summary	
Materials & Supplies	927,150
Personal Services	518,391
Services & Charges	386,293
Capital Outlay	40,000
Refunds/Reimbursements	1,500
Total Airport	**1,873,334**

2026 BUDGET DETAIL
FUND: AIRPORT OPERATIONS
DEPARTMENT: AIRPORT

Org-Object		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
		Fund Balance - January 1st	**140,700**	**361,318**	**578,057**	**578,057**	**622,580**		
22200025-	493020	Transfer In - General Fund	280,000	280,000	280,000	280,000	200,000	-28.6%	-28.6%
22200351-	475200	Land Rent	12,487	16,616	19,000	16,311	18,500	-2.6%	13.4%
	477110	Hangar Rent	91,576	89,443	90,000	86,620	90,000	0.0%	3.9%
	477130	Tie-Down	4,457	3,735	4,500	1,970	4,000	-11.1%	103.0%
	477140	AvGas Fuel Sales	355,068	336,737	375,000	271,856	350,000	-6.7%	28.7%
	477150	Jet A Fuel Sales	793,194	790,479	850,000	701,475	800,000	-5.9%	14.0%
	477160	Call Out Fees	10,714	8,850	9,100	11,475	12,500	37.4%	8.9%
	477170	GPU Fees	3,795	3,050	3,300	3,375	3,300	0.0%	-2.2%
	477180	Ramp Fees	23,135	28,915	30,000	27,515	30,000	0.0%	9.0%
	477190	Vending	0	0	0	329	400	100.0%	21.6%
	477200	Prist	554	520	750	680	750	0.0%	10.3%
	477210	Oil	782	291	500	134	500	0.0%	273.1%
	477220	Gate Cards	50	350	500	385	500	0.0%	29.9%
	482100	Hangar Deposits	771	1,040	1,000	238	1,000	0.0%	320.2%
22200352-	483100	Real Estate Tax Reimbursements	33,744	33,938	35,000	33,865	34,000	-2.9%	0.4%
	484300	Miscellaneous	5,582	5,418	7,500	6,654	7,500	0.0%	12.7%
		Total Revenue	**1,615,910**	**1,599,383**	**1,706,150**	**1,442,882**	**1,552,950**	**-9.0%**	**7.6%**
		Total Expenditures	**1,395,291**	**1,382,644**	**1,782,891**	**1,370,710**	**1,873,334**	**5.1%**	**36.7%**
		Carryover PO's				*27,648*			
		Fund Balance - December 31st	**361,318**	**578,057**	**501,316**	**622,580**	**302,196**		
22217000-	510000	Wages	217,188	235,755	300,218	259,919	320,573	6.8%	23.3%
	510500	Overtime Wages	11,717	8,740	14,600	15,515	15,500	6.2%	-0.1%
	511100	PERS	31,133	33,712	44,075	38,275	47,050	6.7%	22.9%
	511300	Medicare	3,105	3,284	4,565	3,748	4,873	6.7%	30.0%
	511400	Workers Compensation	2,887	0	3,149	3,149	3,361	6.7%	6.7%
	511600	Health Insurance	99,104	102,618	109,793	112,028	122,946	12.0%	9.7%
	511650	Dental Insurance	3,422	4,108	4,128	4,126	3,096	-25.0%	-25.0%
	511700	Life Insurance	480	676	684	684	704	2.9%	2.9%
	511750	Vision Insurance	0	276	288	288	288	0.0%	0.0%
	520100	Uniforms	0	0	6,500	2,079	6,500	0.0%	212.7%
	520110	Clothing & Safety	1,246	1,885	3,000	0	0	-100.0%	100.0%
	521000	Cellular Telephone	1,200	1,200	1,200	1,530	2,400	100.0%	56.9%
	521100	Electric	20,108	20,984	26,000	20,185	25,000	-3.8%	23.9%
	521200	Heat	834	853	1,000	1,820	2,100	110.0%	15.4%
	523100	Professional Services	578	10,762	2,000	350	14,350	617.5%	4000.0%
	523410	Promotions/Marketing	460	464	400	224	400	0.0%	78.6%
	526000	Travel / Training	450	0	1,500	1,295	1,500	0.0%	15.8%
	526100	Membership and Dues	1,928	1,212	1,800	1,254	1,800	0.0%	43.5%
	527020	Maintenance of Facility	24,610	44,473	50,200	56,200	54,200	8.0%	-3.6%
	527210	Garage Rotary	23,000	29,200	34,900	34,900	55,000	57.6%	57.6%
	527215	Corrosion Prevention	378	756	756	756	650	-14.0%	-14.0%
	527220	Information Technology Rotary	7,000	26,688	29,485	29,485	33,493	13.6%	13.6%
	527230	Fleet Fuel Chargeback	4,100	4,514	5,300	5,300	3,900	-26.4%	-26.4%
	528000	Insurance	0	0	0	7,975	23,000	100.0%	188.4%
	529210	Real Estate Taxes	50,981	52,991	62,000	52,877	55,000	-11.3%	4.0%
	529220	Sales Tax	73,520	71,931	80,000	64,300	75,000	-6.3%	16.6%
	529310	Credit Card Fees	30,554	30,209	34,000	26,696	32,000	-5.9%	19.9%
	531000	Office Supply	334	384	350	245	350	0.0%	42.9%
	533010	Fuel Supply AvGas	257,848	247,128	325,000	221,778	325,000	0.0%	46.5%
	533020	Fuel Supply Jet A	492,147	430,778	600,000	392,395	600,000	0.0%	52.9%
	533035	Fuel Supply - Vehicles	649	0	0	0	0	100.0%	100.0%
	534020	Merchandise	534	0	4,500	263	1,800	-60.0%	584.4%
	550300	New Equip / Cap Outlay	33,475	16,637	30,000	10,496	40,000	33.3%	281.1%
	560030	Security Deposits	323	425	1,500	575	1,500	0.0%	160.9%
		TOTAL AIRPORT	**1,395,291**	**1,382,644**	**1,782,891**	**1,370,710**	**1,873,334**	**5.1%**	**36.7%**

LINE ITEM DETAIL
AIRPORT
OPERATIONS

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$14,350	AWOS Service Contract; anyAWOS; HVAC Maintenance & Inspection; Fire Extinguisher Annual Inspections and repairs/replacements; Fuel Tank Insurance BUSTR; Self-Serve Fuel Terminal Maintenance
Maintenance of Facility	527020	$54,200	AWOS Inspection & repairs as needed; Terminal Building Window replacements; Airport Equipment Diesel Off Road Purchases; Airfield Lighting Maintenance; Terminal & Rental Building Maintenance; Snow & Ice materials, fuel truck/farm maintenance, landscaping, weed control, lighting; crack seal material; Electrical repairs and updates; Maintenance hangar; Terminal building updates
Fuel Supply AvGas	533000	$325,000	Purchase Avgas for General Aviation Fuel
Fuel Supply Jet A	533020	$600,000	Purchase Jet-A for Jet Traffic Fuel
New Equip/Cap Outlay	550300	$40,000	Replace deteriorated Maintenance Hangar Door.

2026 BUDGET DETAIL

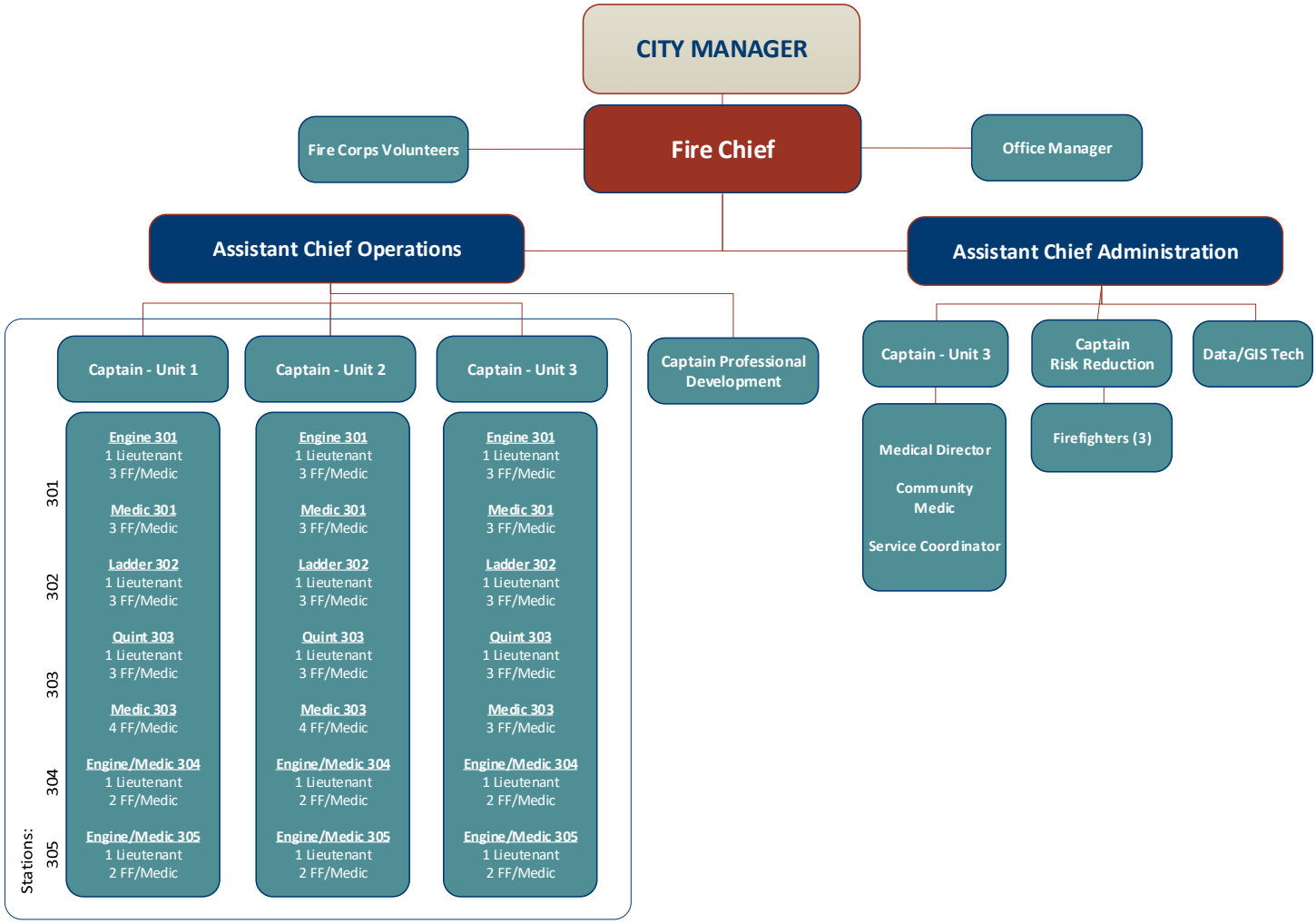
FUND: AIRPORT 2000 T-HANGAR

The Airport 2000 T-Hangar Fund was established to separately account for the operating revenues and expenses from the three t-hangar buildings (30 units) constructed by the City in 2000. Rents generated by the t-hangars needs to be sufficient to cover the annual maintenance cost and debt service for money borrowed to construct.

Org-Object	*Description*	*2022 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**218,529**	**237,908**	**259,010**	**259,010**	**277,490**
22300351- 477110	Hangar Rent	106,689	109,269	108,000	107,201	109,609
477120	Late Fees	300	0	0	0	0
482100	Hangar Deposits	1,257	489	0	58	0
	Total Revenue	**108,246**	**109,758**	**108,000**	**107,259**	**109,609**
22317000- 521100	Electric	3,203	3,495	3,752	2,662	3,750
527020	Maintenance of Facility	0	120	1,000	68	1,000
529210	Real Estate Taxes	17,049	17,622	17,975	17,584	17,700
560030	Security Deposits	516	246	1,000	246	1,000
570000	Transfer to Bond Retirement Fund	68,098	67,173	68,219	68,219	67,132
	Total Expenditures	**88,867**	**88,656**	**91,946**	**88,779**	**90,582**
	Carryover PO's					
	Fund Balance - December 31st	**237,908**	**259,010**	**275,065**	**277,490**	**296,517**

FIRE

The department provides fire protection, advanced life support and paramedic service, special operations with hazardous material and technical rescue, fire inspection and fire investigation as well as public education. The department averages about 6,500 responses a year, or about 18 per day, from four fire stations.



Authorized Personnel	2023	2024	2025	2026
Fire Chief	1	1	1	1
Assistant Chief	2	2	2	2
Captain	5	5	6	6
Lieutenant	13	16	15	15
Firefighter	62	62	62	62
Mobile Integrated Health Technician/Advance Practice Specialist	0	0	0	0
Advance Practice Specialist Supervisor	0	0	0	0
Service Coordinator	1	1	1	1
Community Paramedic	1	1	1	1
Mechanic	1	1	1	1
Office Manager	1	1	1	1
Data/GIS Analyst	1	1	1	1
Facility Technician	0	0	0	0
Total	**88**	**92**	**90**	**90**

2026 Budget Summary	
Personal Services	15,834,486
Transfers	3,650,000
Services & Charges	2,489,177
Refunds/Reimbursement	680,000
Materials & Supplies	500,103
Total Fire	**23,153,866**

2026 BUDGET DETAIL
FUND: **FIRE/EMS**
DEPARTMENT: **FIRE DEPARTMENT**

Org-Object-Project		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
		Fund Balance - January 1st	**13,278,681**	**14,235,299**	**13,420,043**	**13,420,043**	**13,774,407**		
23100016- 411100		0.7% Income Tax Collections	15,602,075	17,030,080	18,110,111	18,002,004	19,461,977	7.5%	8.1%
23100025- 491010		Debt Proceeds	3,000,000	0	0	0	0	100.0%	100.0%
491015		Premium on Issuance	0	0	0	76,862	0	100.0%	-100.0%
493020		Transfer In - Fire Pension Fund	319,799	491,234	502,616	498,169	0	-100.0%	-100.0%
493020		Transfer In - FEMA SAFER Grant	0	281,213	708,005	708,005	780,000	10.2%	10.2%
23100152- 420700		State Grant Reimbursement	675	0	0	0	4,000	100.0%	100.0%
420800		Grant Reimbursement	2,090	5,902	0	0	0	100.0%	100.0%
483100		EMS Reimbursements County	951,900	992,593	1,032,297	1,014,779	1,073,589	4.0%	5.8%
484300		Miscellaneous	10,135	103,399	15,000	1,066	15,000	0.0%	1307.0%
		Total Revenues	**19,886,675**	**18,904,423**	**20,368,029**	**20,300,885**	**21,334,566**	**4.7%**	**5.1%**
		Total Expenditures	**18,930,058**	**19,719,678**	**19,647,831**	**18,655,564**	**23,153,866**	**17.8%**	**24.1%**
		Carryover PO's				*1,290,957*			
		Fund Balance - December 31st	**14,235,299**	**13,420,043**	**14,140,241**	**13,774,407**	**11,955,107**		
23114500- 510000		Wages	7,003,362	7,251,091	9,039,249	8,271,915	10,014,859	10.8%	21.1%
510500		Overtime Wages	366,037	290,084	625,000	381,146	400,000	-36.0%	4.9%
511100		PERS	23,261	19,045	25,129	17,484	26,029	3.6%	48.9%
511200		Police/Fire Pension	1,553,967	1,808,944	2,248,217	1,943,893	2,436,945	8.4%	25.4%
511300		Medicare	102,387	104,912	140,132	120,587	151,016	7.8%	25.2%
511400		Workers Compensation	89,078	0	96,643	96,643	104,149	7.8%	7.8%
511600		Health Insurance	1,780,443	1,804,794	1,970,597	1,994,869	2,607,913	32.3%	30.7%
511650		Dental Insurance	56,904	68,332	71,265	71,346	64,975	-8.8%	-8.9%
511700		Life Insurance	24,870	21,894	19,635	19,635	23,660	20.5%	20.5%
511750		Vision Insurance	0	3,558	3,888	4,146	5,040	29.6%	21.6%
520100		Uniform	58,600	94,227	80,000	59,717	80,000	0.0%	34.0%
521000		Cellular Telephone	17,306	20,878	21,600	18,721	21,960	1.7%	17.3%
521100		Electric	52,704	50,979	58,500	49,006	60,000	2.6%	22.4%
521200		Heat	25,699	16,624	40,000	27,465	42,000	5.0%	52.9%
523100		Professional Services	179,697	148,206	250,800	251,510	266,750	6.4%	6.1%
523175		Chargeback Services to Gen Fund	357,000	416,280	434,177	434,177	473,786	9.1%	9.1%
526000		Travel/Training	52,786	98,189	162,625	111,265	172,000	5.8%	54.6%
526100		Membership & Dues	1,475	2,628	6,400	1,360	5,670	-11.4%	316.9%
526200		EMS Training Grant	0	0	4,000	0	4,000	0.0%	100.0%
527010		Maintenance of Equipment	33,184	59,461	78,100	61,085	80,100	2.6%	31.1%
527020		Maintenance of Facility	67,964	62,188	125,920	63,744	126,650	0.6%	98.7%
527210		Garage Rotary	124,218	189,500	226,600	226,600	262,000	15.6%	15.6%
527215		Corrosion Prevention	1,134	2,772	2,520	2,520	2,200	-12.7%	-12.7%
527220		Information Technology Rotary	344,000	393,069	433,670	433,670	487,661	12.4%	12.4%
527230		Fleet Fuel Chargeback	85,600	78,146	67,500	67,500	61,000	-9.6%	-9.6%
527240		Facility Maintenance Rotary	0	0	269,953	269,953	343,400	27.2%	27.2%
529210		Real Estate Taxes	90,787	70,701	0	0	0	100.0%	100.0%
531000		Office Supply	4,378	2,493	6,000	4,987	6,000	0.0%	20.3%
533000		Operating Supply	35,730	29,450	49,855	23,297	49,855	0.0%	114.0%
533035		Fuel/Lube Supply	7,833	0	0	0	0	100.0%	100.0%
533120		EMS Supply	58,945	68,690	87,846	90,099	92,238	5.0%	2.4%
537000		Repair Material	5,513	4,158	8,000	3,486	8,000	0.0%	129.5%
539000		Small Equipment	274,564	281,487	344,010	392,502	344,010	0.0%	-12.4%
550300		New Equip/Capital Outlay	212,740	190,187	0	0	0	100.0%	100.0%
550300	-TR003	Signals - Traffic Pre-Emption	45,595	282,800	0	0	0	100.0%	100.0%
550310	-FD305	Station 305 Construction	157,141	623,049	0	509,442	0	100.0%	-100.0%
550320		Fire Apparatus	881,225	112,283	0	29,034	0	100.0%	-100.0%
560020		Tax Refunds	530,241	532,198	650,000	602,761	680,000	4.6%	12.8%
570000		Transfer To Bond Service Fund	94,050	92,250	0	0	0	100.0%	100.0%
570000		Transfer To Fire Capital Fund	0	4,424,132	2,000,000	2,000,000	3,650,000	82.5%	82.5%
580100		Note Principal	4,000,000	0	0	0	0	100.0%	100.0%
580200		Note Interest	129,639	0	0	0	0	100.0%	100.0%
		Total Expenditures	**18,930,058**	**19,719,678**	**19,647,831**	**18,655,564**	**23,153,866**	**17.8%**	**24.1%**

LINE ITEM DETAIL
FIRE/EMS FUND
FIRE DEPARTMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$10,014,859	Includes an additional Firefighter
Professional Services	523100	$266,750	Health and Wellness Program, EMA Assessment, Hiring Process, Promotional Process
Travel/Training	526000	$172,000	Continuing Education, Paramedic School (10), Tuition Reimburement (Promotional Requirement), Officer Development
Information Tech. Rotary	527220	$487,661	Programs/subscriptions and Equipment for daily
Small Equipment	539000	$344,010	Turn-out gear replacement, Turn-out gear for new hires, Turn-out gear inspections, Heart monitor lease

2026 BUDGET DETAIL

FUND: RECREATION FACILITIES INCOME TAX

This fund was set up to account for the 0.15 % income tax passed in 2008 to be used to construct a new recreation center and to make other park improvements. This levy will cease as of 12/31/2024, as a replacement levy passed in March, 2024. The residual in this fund will be used to pay for the debt, issue refunds, and pay bank fees associated with income tax payments via credit cards.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**5,396,605**	**6,213,348**	**7,515,230**	**7,515,230**	**5,072,822**
23300017- 411100	Income Tax Collections	3,343,275	3,649,283	979,597	970,424	514,725
23300023- 430100	Investment Income	160,001	306,221	130,000	275,211	130,000
	Total Revenue	**3,503,276**	**3,955,504**	**1,109,597**	**1,245,635**	**644,725**
23323300- 550300 -PK003	Wayfinding and Signage	47,030	0	0	0	0
560020	Tax Refunds	113,623	114,042	30,000	129,163	75,000
570000	Transfer Parks Bond Fund. - Principal	1,965,000	2,055,000	2,135,000	2,135,000	2,260,000
570000 -DS007	Transfer to Gen Bond - Principal	135,000	140,000	145,000	145,000	150,000
570000	Transfer Parks Bond Fund - Interest	360,550	281,950	219,750	219,750	113,000
570000 -DS007	Transfer to Gen Bond - Interest	65,330	62,630	59,130	59,130	53,330
570000	Transfer to Parks Capital Fund	0	0	0	1,000,000	0
	Total Expenditures	**2,686,533**	**2,653,622**	**2,588,880**	**3,688,043**	**2,651,330**
	Carryover PO's					
	Fund Balance - December 31st	**6,213,348**	**7,515,230**	**6,035,947**	**5,072,822**	**3,066,217**

2026 BUDGET DETAIL

FUND: **AIRPORT TIF**

The Airport TIF Fund is used to account for the tax increment financing real estate tax payments received. The TIF funds are generated from property taxes paid on the corporate hangar and the private t-hangars constructed at the airport. TIF proceeds must be used for public improvements at the Airport identified when the TIF was established in 2004.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**175,448**	**198,819**	**221,486**	**221,486**	**96,855**
23500022- 414100	PILOT Revenue	23,371	24,047	25,000	23,997	0
	Total Revenue	**23,371**	**24,047**	**25,000**	**23,997**	**0**
23523500- 550300 -DZ007	Above Ground Fuel Farm Design	0	0	150,000	0	90,000
550300 -DZ008	AWOS Improvements	0	1,380	0	25,423	0
	Total Expenditures	**0**	**1,380**	**150,000**	**25,423**	**90,000**
	Carryover PO's				*123,206*	
	Fund Balance - December 31st	**198,819**	**221,486**	**96,486**	**96,855**	**6,855**

2026 BUDGET DETAIL

FUND: **GLENN ROAD BRIDGE TIF FUND**

The Glenn Road Bridge TIF Fund accounts for costs incurred with the construction of Glenn Road from a point 1,000 feet south of the Glenn Road railroad bridge to a point 2,000 feet immediately north of the Glenn Road railroad bridge.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**3,333,895**	**5,593,676**	**8,314,886**	**8,314,886**	**10,711,889**
23600022- 414100 -TF013	Braumiller TIF Pilot Revenue	672,586	659,240	530,000	662,802	530,000
414100 -TF014	Cheshire N TIF Pilot Revenue	403,502	482,691	525,000	473,078	450,000
414100 -TF015	Cheshire S TIF Pilot Revenue	159,105	101,097	115,000	105,199	95,000
414100 -TF016	Cheshire W TIF Pilot Revenue	258,953	218,322	235,000	217,137	210,000
414100 -TF036	Evan Farms TIF Pilot Revenue	539,614	382,869	400,000	353,268	300,000
23600023- 430100	Investment Income	136,360	294,651	200,000	351,837	325,000
23600401- 460100 -SGLEN	Glenn Rd TIF Impact Fees	270,000	531,000	80,000	183,000	0
23600402- 420100	Homestead	1,826	1,496	1,500	1,814	1,200
420200	Rollback	164,464	201,744	200,000	201,552	190,000
	Total Revenue	**2,606,409**	**2,873,110**	**2,286,500**	**2,549,687**	**2,101,200**
23623600- 523100	TIF Professional Services	0	0	50,000	0	2,000,000
570000 -PRKVW	Parkview Transportation Fees	12,000	0	0	0	0
570000 -SGLEN	Glenn Transportation Fees	34,000	0	0	0	0
570000 -TERRA	Terra Alta Transportation Fees	141,000	0	0	0	0
580100	Bond Principal - Phase 2B - $1.6m	123,200	120,400	126,000	126,000	135,800
580200	Bond Interest - Phase 2B	36,428	31,500	26,684	26,684	21,644
	Total Expenditures	**346,628**	**151,900**	**202,684**	**152,684**	**2,157,444**
	Carryover PO's					
	Fund Balance - December 31st	**5,593,676**	**8,314,886**	**10,398,702**	**10,711,889**	**10,655,645**

2026 BUDGET DETAIL

FUND: SKY CLIMBER/V&P HYDRAULICS TIF FUND

The Sky Climber/VP Hydraulics TIF Fund is used to account for the tax increment financing real estate tax payments received. The TIF funds are generated from property taxes paid on the improvements by these two businesses on Pittsburgh Drive. TIF proceeds are remitted to the businesses and DCSD when received. This TIF was established as an economic development inducement.

Org-Object		*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
		Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
23700022-	414100	PILOT Revenue - Sky Climber	20,861	46,686	47,620	44,372	45,000
	414150	PILOT Revenue - V&P	30,561	43,817	44,700	43,725	44,000
		Total Revenue	**51,422**	**90,503**	**92,320**	**88,096**	**89,000**
23723700-	560110	TIF Distribution to Schools	30,853	54,302	55,392	52,858	53,400
	560120	TIF Distribution to Sky Climber	8,344	18,675	19,048	17,749	18,000
	560140	TIF Distribution to V&P Hydraulics	12,224	17,527	17,880	17,490	17,600
		Total Expenditures	**51,422**	**90,503**	**92,320**	**88,096**	**89,000**
		Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2026 BUDGET DETAIL

FUND: MILL RUN TIF FUND

The Mill Run TIF Fund is used to account for the tax increment financing real estate tax payments received related to the Glenwood Commons shopping center development. The TIF funds are to be used to pay for the cost of constructing Mill Run Blvd. and to reimburse the developer for onsite utility improvements. TIF proceeds are remitted to the developer as received.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
23800022- 414100	PILOT Revenue	112,860	120,729	130,000	128,085	130,647
	Total Revenue	**112,860**	**120,729**	**130,000**	**128,085**	**130,647**
23823800- 560130	TIF Distribution	112,860	120,729	130,000	128,085	130,647
	Total Expenditures	**112,860**	**120,729**	**130,000**	**128,085**	**130,647**
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

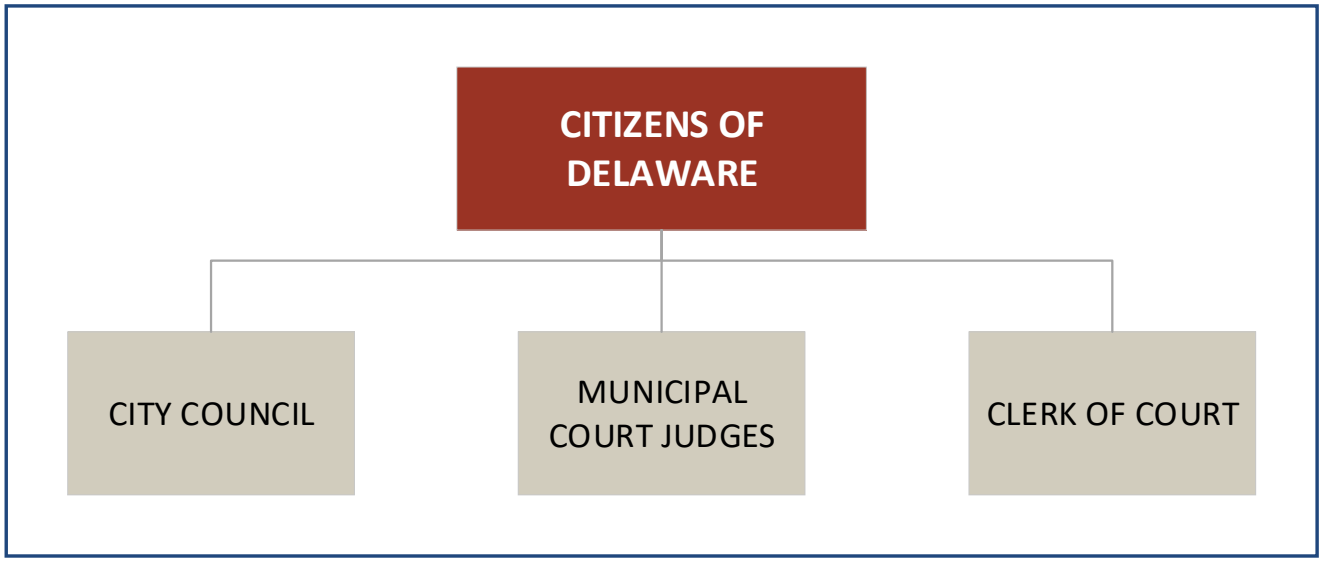
2026 BUDGET DETAIL

FUND: WINTERBOURNE TIF FUND

The Winterbourne TIF Fund is used to account for the tax increment financing real estate tax payments received related to the Winterbourne development. The TIF funds are to be used to pay for the cost of infrastructure and to reimburse the developer for onsite utility improvements. TIF proceeds are remitted to the developer as received.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
23900022- 414100	PILOT Revenue	0	0	137,500	423,328	350,000
	Total Revenue	**0**	**0**	**137,500**	**423,328**	**350,000**
23923900- 560130	TIF Distribution	0	0	137,500	423,328	350,000
	Total Expenditures	**0**	**0**	**137,500**	**423,328**	**350,000**
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

MUNICIPAL COURT



The Delaware Municipal Court is a separate co-equal branch of government that is established pursuant to Ohio Rev. Code Section 1901.01(A) and that has jurisdiction throughout Delaware County as provided by Ohio Rev. Code Section 1901.02(B).

The Delaware Municipal Court has two elected judges that are elected by the citizens of Delaware County. The Clerk of the Delaware Municipal Court is also a separately elected official and is elected by the citizens of Delaware County.

The Delaware Municipal Court does not follow the City of Delaware's Guiding Pillars for goals, but instead bases goals off of their Mission Statement, below.

Mission Statement
Our mission is to fairly and properly administer justice throughout Delaware County and to serve those persons who come before the Court in a courteous and professional manner. We provide a forum for disputes to be resolved and assure that everyone coming before the Court is treated equitably.

2026 Budget Summary		
	Court Administration	**Mission Court**
Personal Services	2,489,423	55,000
Services & Charges	236,664	
Materials & Supplies	25,000	
Total Courts	**2,751,087**	**55,000**

MUNICIPAL COURT

The Delaware Municipal Court's two judges and magistrates hear the following types of cases from throughout Delaware County: misdemeanor, traffic and parking violations, civil actions up to $15,000, small-claims actions up to $6,000, and administrative appeals on BMV cases.



Judge Kyle Rohrer was elected to the Delaware Municipal Court in November 2019.

Before his election to the bench, Judge Rohrer served on Delaware City Council, representing the Fourth Ward from 2015-2019. While on council he was a member of the Historic Preservation Commission, the Airport Commission, the Parks and Recreation Advisory Board, and was the Municipal Court Liaison.

From 2006-2019 he was an assistant prosecutor for Delaware County. Judge Rohrer prosecuted felony cases, advised county elected officials, and supervised the day to day operations of the Prosecutor's Office.

From 1999 through 2006, Judge Rohrer was an assistant prosecutor for the City of Delaware. In that role he handled thousands of cases in this Court.

Judge Mark W. Fowler was appointed by Governor Mike DeWine to the Delaware Municipal Court in March 2025. Before taking the bench, Judge Fowler served as an Assistant Prosecutor at the Delaware County Prosecutor's Office beginning in 2011.

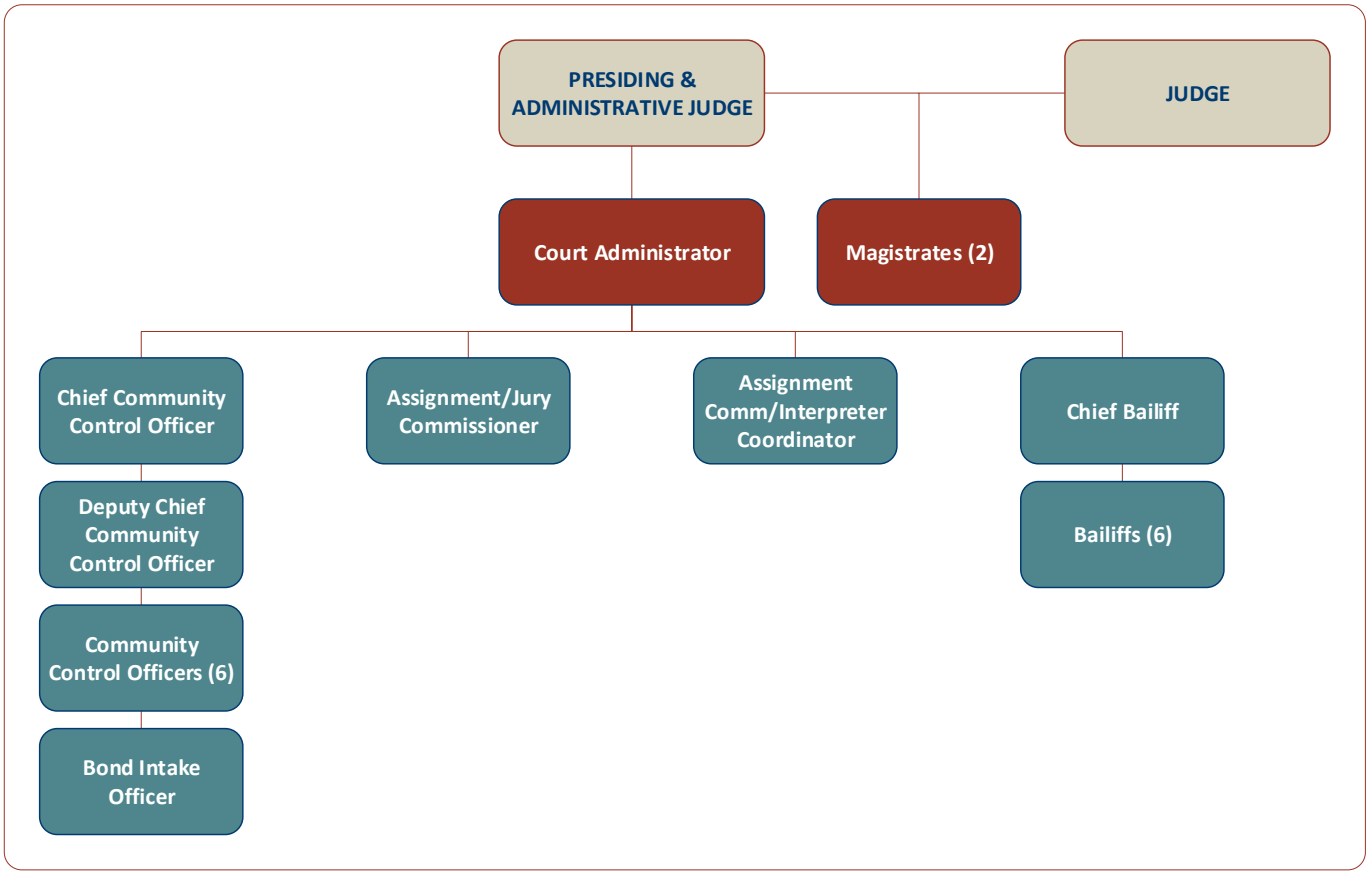


Before becoming an assistant prosecutor, Judge Fowler was an Ohio Assistant Attorney General for four years.

Judge Fowler received his undergraduate degree in history from the University of Akron and his law degree magna cum laude from Cleveland State University. He is admitted to practice law in Ohio and in the United States Northern and Southern District Courts of Ohio.

Judge Fowler is very involved in the Delaware community. He coaches Special Olympics, is on the Main Street Delaware Board of Directors, and is involved with the Knights of Columbus. For his volunteerism, Judge Fowler received the Ohio State Bar Foundation's Community Service Award.

MUNICIPAL COURT



Authorized Personnel	2023	2024	2025	2026
Judges	2	2	2	2
Magistrates—*Full Time*	1	1	1	1
Magistrates—*Part Time*	1	1	1	1
Court Administrator	1	1	1	1
Assignment Commissioners (includes Jury Commissioner)	2	2	2	2
Chief Community Control Officer	1	1	1	1
Deputy Chief Community Control Officer	1	1	1	1
Community Control Officers	4	5	5	5
Specialized Docket Coordinator	1	0	0	0
Community Control—Office Assistant	0	0	0	0
Bond Intake Officer	1	1	0	0
Pre-Trial/Diversion Officer	0	0	1	1
Chief Bailiff	1	1	1	1
Bailiffs—*Full Time*	5	5	5	5
Bailiffs—*Part Time*	1	1	1	1
Mission Court Mentor Coordinator—*Part Time*	1	1	1	1
Total	**23**	**23**	**23**	**23**

2026 BUDGET DETAIL
FUND: **MUNICIPAL COURT**
DEPARTMENT: **COURT ADMINISTRATION**

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**649,525**	**524,905**	**429,921**	**429,921**	**334,613**		
24000024- 483200	Reimbursement Mission Court	39,103	41,418	55,000	65,205	55,000	0.0%	-15.7%
24000201- 450100	Court Costs	1,162,086	787,430	750,000	731,941	700,000	-6.7%	-4.4%
450200	Bail Bonds	10,395	6,542	11,000	4,865	5,000	-54.5%	2.8%
450300	Immobilization Fees	715	275	2,500	70	1,250	-50.0%	1685.7%
450700	Drug Enforcement	40,950	4,445	40,000	11,333	20,000	-50.0%	76.5%
490100	Transfer from Probation Services Fund	365,000	456,700	430,000	510,000	350,000	-18.6%	-31.4%
490100	Transfer from IDAT	0	0	0	0	100,000	100.0%	100.0%
490100	Transfer from CLRS	46,570	0	80,000	50,000	0	-100.0%	-100.0%
490100	Transfer from Special Projects Fund	100,000	50,000	125,000	125,000	475,000	280.0%	280.0%
24000202- 420600	Federal Grants	3,738	3,818	0	0	0	100.0%	100.0%
420800	County Reimbursement	337,985	277,871	275,000	310,759	325,000	18.2%	4.6%
420810	Transfer from CLRS	0	0	50,000	0	50,000	0.0%	100.0%
483100	Reimbursement	174	27	0	5	0	100.0%	-100.0%
24000252- 493020	Transfer In	1,315,000	525,000	500,000	500,000	775,000	55.0%	55.0%
	Total Revenue	**3,421,717**	**2,153,525**	**2,318,500**	**2,309,179**	**2,856,250**	**23.2%**	**23.7%**
24015000-	Administration	1,934,632	2,175,537	2,466,194	2,328,008	2,751,087	11.6%	18.2%
24015500-	Mission Court	64,044	64,873	23,883	70,465	55,000	130.3%	-21.9%
24015800-	Clerk of Court	1,547,661	8,100					
				See Fund 242; Clerk of Court				
	Total Expenditures	**3,546,337**	**2,248,510**	**2,490,077**	**2,398,473**	**2,806,087**	**12.7%**	**17.0%**
	Carryover PO's				*6,014*			
	Fund Balance - December 31st	**524,905**	**429,921**	**258,343**	**334,613**	**384,776**		

DEPARTMENT **COURT ADMINISTRATION**

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
24015000- 510000	Wages	1,236,455	1,282,611	1,417,586	1,365,698	1,620,570	14.3%	18.7%
510500	Overtime Wages	141	0	2,000	516	2,000	0.0%	287.9%
511100	PERS	169,654	177,321	198,742	183,544	227,160	14.3%	23.8%
511300	Medicare	17,168	17,755	20,584	18,834	23,527	14.3%	24.9%
511400	Workers Compensation	12,977	0	14,196	14,196	16,226	14.3%	14.3%
511600	Health Insurance	374,018	425,854	491,849	464,294	582,073	18.3%	25.4%
511650	Dental Insurance	12,800	14,922	16,511	15,297	13,355	-19.1%	-12.7%
511700	Life Insurance	2,352	3,210	3,246	3,246	3,504	7.9%	7.9%
511750	Vision Insurance	0	990	1,152	919	1,008	-12.5%	9.6%
522000	Postage	0	50	0	0	0	100.0%	100.0%
523100	Professional Services-Interpreting	79,443	77,516	50,000	37,553	50,000	0.0%	33.1%
526000	Travel/Training	6,762	4,847	17,000	7,060	15,000	-11.8%	112.5%
526100	Membership and Dues	4,670	2,370	5,000	3,340	5,000	0.0%	49.7%
527210	Garage Rotary	8,000	2,226	2,500	2,500	1,500	-40.0%	-40.0%
527215	Corrosion Prevention	252	378	504	504	450	-10.7%	-10.7%
527220	Information Technology Rotary	0	150,280	199,024	199,024	163,714	-17.7%	-17.7%
527230	Fleet Fuel Chargeback	0	1,513	1,300	1,300	1,000	-23.1%	-23.1%
533000	Operating Supply	9,855	13,695	25,000	10,184	25,000	0.0%	145.5%
533035	Fuel/Lube Supply	84	0	0	0	0	100.0%	100.0%
	TOTAL ADMINISTRATION	**1,934,632**	**2,175,537**	**2,466,194**	**2,328,008**	**2,751,087**	**11.6%**	**18.2%**
24015500- 510000	Wages	44,846	47,645	20,510	53,876	47,231	130.3%	-12.3%
511100	PERS	6,278	6,670	2,871	7,543	6,612	130.3%	-12.3%
511300	Medicare	632	670	297	761	685	130.6%	-10.0%
511400	Workers Compensation	530	0	205	205	472	130.1%	130.2%
511600	Health Insurance	11,333	9,473	0	7,670	0	100.0%	-100.0%
511650	Dental Insurance	377	379	0	363	0	100.0%	-100.0%
511700	Life Insurance	48	0	0	0	0	100.0%	100.0%
511750	Vision Insurance	0	36	0	47	0	100.0%	-100.0%
	TOTAL MISSION COURT	**64,044**	**64,873**	**23,883**	**70,465**	**55,000**	**130.3%**	**-21.9%**

LINE ITEM DETAIL
MUNICIPAL COURT FUND
COURT ADMINISTRATION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,620,570	The Court hired Clemans Nelson to conduct a compensation analysis. The pay grades for all Court positions were increased based on the recommendations of Clemans Nelson in order to bring the the Court's compensation in line with the market.
Professional Services & Interpreting	523100	$50,000	Flat from last year - but this is due to some competency evaluation costs being transferred to the Special Projects Fund.
Operating Supply	533000	$25,000	Flat from 2025.

2026 BUDGET DETAIL

FUND: IDIAM FUND

The IDIAM Fund (Indigent drivers interlock and alcohol monitoring fund) is a fund established under R.C. 4511.191 (I)(1). The fund receives money from the Ohio Bureau of Motor Vehicles whenever persons convicted of drunk driving pay a driver's license reinstatement fee at the end of their license suspensions. The money collected can be used only to pay the cost of an immobilizing or disabling device, including a certified ignition interlock device, or an alcohol monitoring device when a judge has both ordered the use of such a device and has determined that the defendant does not have the means to pay for the device.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**50,347**	**10,633**	**33,615**	**33,615**	**52,390**
24100201- 450500	IDIAM Fees	23,742	23,412	30,000	18,775	26,000
24115000- 523100	Professional Services *Carryover PO's*	63,456	431	30,000	0	66,000
	Fund Balance - December 31st	**10,633**	**33,615**	**33,615**	**52,390**	**12,390**

CLERK OF COURT

The office collects and distributes fees, fines, and forfeitures related to judgements carried through the Delaware Municipal Court.



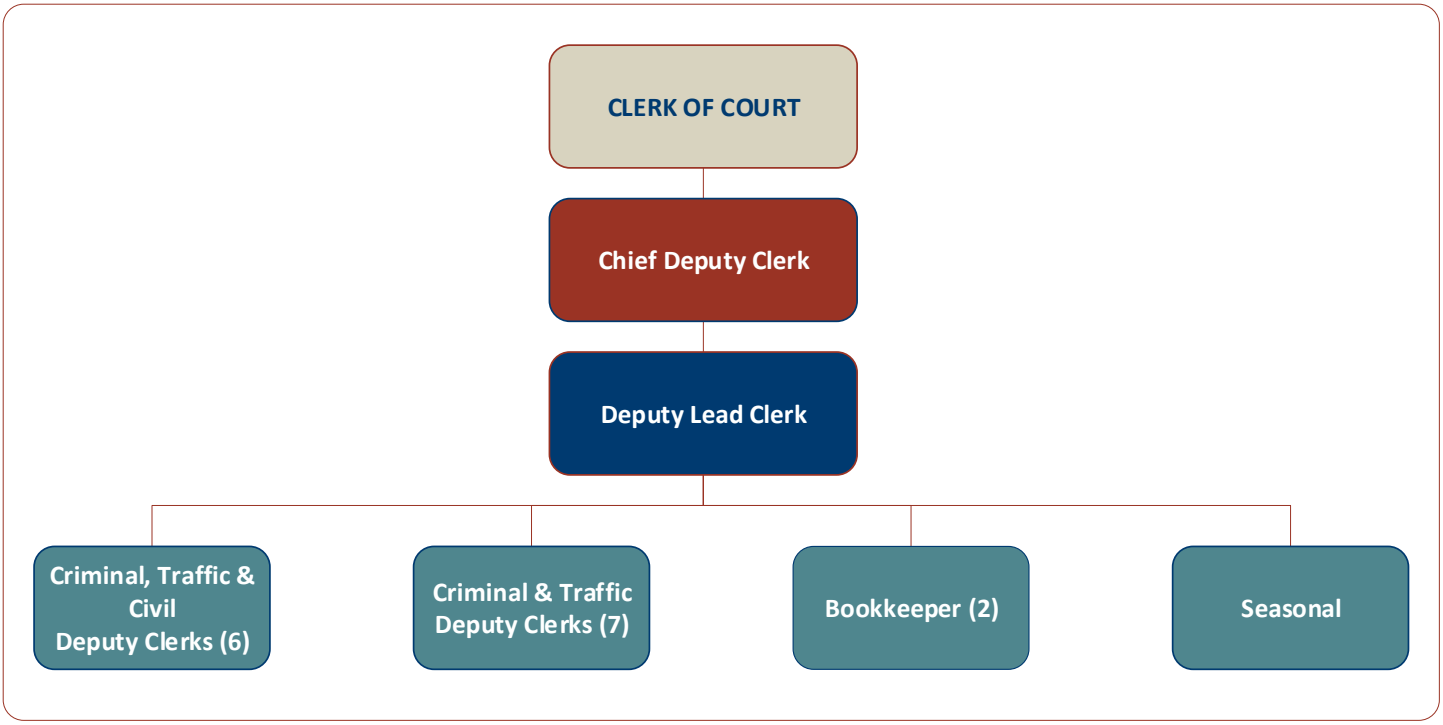
Cindy Dinovo is Clerk of the Delaware Municipal Court. As Clerk of Court, Cindy is responsible for maintaining and securing court records and collecting and disbursing monies payable to the court. She is focused on customer service, fiscal accountability and protecting tax dollars. The Clerk of Court office serves all of Delaware County.

Cindy Dinovo has been Clerk of Court since January 1, 2008. She was elected to her first term in November 2007 and was re-elected in November 2013, November 2019, and November 2025. Clerk Dinovo brings an expansive knowledge of the court system, having worked 34 years in the Municipal Court. She previously served as the Clerk of Court for five years from 1997 to 2001.

Clerk Dinovo is a member of the Ohio Association of Municipal and County Court Clerks and was recognized by her peers for her extraordinary dedication and service and was named the 2018 Clerk of the Year. She currently serves as a Trustee for the Association and Conference Co-Chair. In 2019 Cindy was inducted into the Delaware Area Career Center Hall of Fame. In addition, she is a member of the Delaware County Agricultural Society; Delaware, Powell and Sunbury/Big Walnut Chambers.

Authorized Personnel	2023	2024	2025	2026
Clerk of Court	1	1	1	1
Chief Deputy Clerk	1	1	0	0
Deputy Lead Clerk	0	1	1	1
Deputy Clerks	12	12	13	13
Bookkeeper	1	1	1	1
IT Director	1	0	0	0
Technical Support Specialist	1	0	0	0
Deputy Clerk—*Seasonal*	1	1	1	1
Total	**18**	**16**	**17**	**17**

CLERK OF COURT



2026 Budget Summary	
	Clerk of Court
Personal Services	1,717,888
Services & Charges	333,579
Materials & Supplies	26,500
Total Clerk of Court	**2,077,067**

2026 BUDGET DETAIL
FUND: CLERK OF COURT
DEPARTMENT: CLERK OF COURT

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**0**	**0**	**400,676**	**400,676**	**954,781**		
24200023- 430100	Investment Income	0	0	0	30,362	15,000	100.0%	-50.6%
24200201- 450100	Court Costs	0	673,516	625,000	748,936	675,000	8.0%	-9.9%
450200	Bail Bonds	0	5,482	6,000	4,865	4,000	-33.3%	-17.8%
450300	Immobile	0	0	0	100	100	100.0%	0.0%
450700	Drug Enforcement	0	50,264	48,000	27,698	35,000	-27.1%	26.4%
24200202- 420800	County Reimbursement	0	69,009	70,000	70,547	72,000	2.9%	2.1%
420810	Transfer from CL-CLRS	0	25,000	150,000	150,000	200,000	33.3%	33.3%
483100	Reimbursement	0	56	0	0	0	100.0%	100.0%
24200252- 493020	Transfer In	0	1,360,000	1,200,000	1,200,000	850,000	-29.2%	-29.2%
	Total Revenue	**0**	**2,183,326**	**2,099,000**	**2,232,508**	**1,851,100**	-11.8%	-17.1%
24215800-	Clerk of Court	1,547,661	1,782,651	2,085,758	1,677,970	2,077,967	-0.4%	23.8%
	Total Expenditures	**1,547,661**	**1,782,651**	**2,085,758**	**1,677,970**	**2,077,967**	**-0.4%**	**23.8%**
	Carryover PO's				*433*			
	Fund Balance - December 31st	**0**	**400,676**	**413,918**	**954,781**	**727,914**		
24215800- 510000	Wages	992,066	918,840	1,091,759	864,513	1,169,872	7.2%	35.3%
510500	Overtime Wages	26,645	51,288	30,000	28,897	30,000	0.0%	3.8%
511100	PERS	141,809	134,633	157,046	123,482	167,982	7.0%	36.0%
511300	Medicare	14,225	13,449	16,266	12,564	17,398	7.0%	38.5%
511400	Workers Compensation	10,748	0	11,218	11,218	11,999	7.0%	7.0%
511600	Health Insurance	290,220	290,331	338,509	211,057	308,142	-9.0%	46.0%
511650	Dental Insurance	10,788	11,796	12,827	8,628	8,647	-32.6%	0.2%
511700	Life Insurance	2,340	2,703	2,904	2,904	2,984	2.8%	2.8%
511750	Vision Insurance	0	782	864	636	864	0.0%	35.8%
520100	Uniforms	0	1,426	2,000	807	2,000	0.0%	147.8%
521000	Cellular Telephone	1,020	0	0	461	1,500	100.0%	225.4%
522000	Postage	43,953	46,355	50,000	58,915	70,000	40.0%	18.8%
523100	Professional Services	0	0	1,000	1,900	1,000	0.0%	-47.4%
526000	Travel/Training	2,331	2,531	7,500	3,989	7,500	-82.7%	-67.4%
526100	Membership and Dues	1,111	950	1,300	825	1,300	207.7%	384.8%
527010	Maintenance of Equipment	1,199	2,727	3,500	567	4,000	5074.0%	31838.3%
527220	Information Technology Rotary	0	289,227	289,051	289,051	181,090	-77.4%	-77.4%
527240	Facility Maintenance Rotary	0	0	44,014	44,014	65,189	-43.2%	-43.2%
533000	Operating Supply	8,597	15,421	25,000	12,166	25,000	-94.0%	-87.7%
539000	Small Equipment	608	190	1,000	1,376	1,500	100.0%	100.0%
	Total Expenditures	**1,547,661**	**1,782,651**	**2,085,758**	**1,677,970**	**2,077,967**	**-0.4%**	**23.8%**

LINE ITEM DETAIL
MUNICIPAL COURT FUND
CLERK OF COURT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,169,872	The Court hired Clemans Nelson to conduct a compensation analysis. The pay grades for all Court positions were increased based on the recommendations of Clemans Nelson in order to bring the the Court's compensation in line with the market.
Postage	522000	$70,000	Increased postage costs
Maintenance of Equipment	527010	$4,000	Maintenance and repair costs for eight time stamps and the Amrotec machine (cash counting / counterfeit detecting machine).
Operating Supply	533000	$25,000	Paper, file folders, envelopes, certified mail envelopes, traffic safety program and waiver forms, check stock, and other office supplies.

2026 BUDGET DETAIL

FUND: DRUG ENFORCEMENT

The Drug Enforcement Fund is used to account for a portion of money seized during drug-related arrests used in educating students in the consequences of using drugs.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**55,265**	**57,312**	**58,618**	**58,618**	**60,132**
25000201- 450700	Drug Enforcement Fines	2,047	1,306	3,302	1,514	1,500
	Total Revenues	**2,047**	**1,306**	**3,302**	**1,514**	**1,500**
25013500- 523100	Professional Services	0	0	20,000	0	20,000
533000	Operating Supplies	0	0	41,920	0	40,000
	Total Expenditures	**0**	**0**	**61,920**	**0**	**60,000**
	Carryover PO's					
	Fund Balance - December 31st	**57,312**	**58,618**	**0**	**60,132**	**1,632**

2026 BUDGET DETAIL

FUND: INDIGENT ALCOHOL TREATMENT

The Indigent Drivers Alcohol Treatment Fund established under R.C. 4511.191(H) receives money from the State of Ohio and also from court fines and costs paid by persons convicted of certain traffic violations. The money collected is administered by the Court to provide treatment to, and monitoring of, persons convicted of alcohol or drug-related traffic offenses.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**690,038**	**718,870**	**740,887**	**740,887**	**714,101**
25100201- 450400	Court Fees Indigent Driver	46,875	57,531	70,000	32,700	60,000
	Total Revenues	**46,875**	**57,531**	**70,000**	**32,700**	**60,000**
25115000- 523100	Professional Services	18,043	35,513	150,000	52,262	30,000
523175	Court - Ops Chargeback	0	0	0	0	100,000
	Total Expenditures	**18,043**	**35,513**	**150,000**	**52,262**	**130,000**
	Carryover PO's				*7,225*	
	Fund Balance - December 31st	**718,870**	**740,887**	**660,887**	**714,101**	**644,101**

2026 BUDGET DETAIL

FUND: OMVI ENFORCEMENT AND EDUCATION

The OMVI Enforcement and Education Fund receives money from an allocation of court fines charged against drivers caught operating a motor vehicle under the influence. The money is used to educate these drivers on the risk associated and for new equipment to aid in OMVI deterrence and enforcement.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**8,046**	**8,500**	**9,801**	**9,801**	**5,922**
25200201- 450600	Court Fees - OMVI	454	1301	1,200	1,121	700
	Total Revenues	**454**	**1,301**	**1,200**	**1,121**	**700**
25213500- 550300	New Equip / Cap Outlay	0	0	5,844	5,000	5,400
	Total Expenditures	**0**	**0**	**5,844**	**5,000**	**5,400**
	Carryover PO's					
	Fund Balance - December 31st	**8,500**	**9,801**	**5,157**	**5,922**	**1,222**

2026 BUDGET DETAIL

FUND: POLICE JUDGEMENT

The Police Judgement Fund receives money from the seizure of cash made during an arrest, usually drug related. Generally, the Chief of Police has the authority to determine how the money is spent.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**87,684**	**98,743**	**89,946**	**89,946**	**70,403**
25300152- 484300	Miscellaneous Income	26,904	14,791	30,000	4,672	15,000
	Total Revenues	**26,904**	**14,791**	**30,000**	**4,672**	**15,000**
25313500- 523100	Professional Services	3,097	1,206	5,000	500	5,000
526000	Travel/Training	5,471	4,500	20,000	0	20,000
550300	New Equip / Cap Outlay	7,276	17,882	85,140	23,715	50,000
	Total Expenditures	**15,844**	**23,589**	**110,140**	**24,215**	**75,000**
	Carryover PO's					
	Fund Balance - December 31st	**98,743**	**89,946**	**9,806**	**70,403**	**10,403**

2026 BUDGET DETAIL

FUND: POLICE FEDERAL JUDGEMENT FUND

The Police Federal Judgement Fund receives money from the seizure of cash made during a Federal Justice arrest, usually drug related. The money is used, in part, to purchase new police equipment.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**4,330**	**4,452**	**4,635**	**4,635**	**4,806**
25400023- 430100	Interest Income	122	183	100	170	100
25400152- 420600	Federal Grant [Seizure]	0	0	200	0	100
	Total Revenues	**122**	**183**	**300**	**170**	**200**
25413500- 529310	Bank Fees	0	0	0	0	0
550300	New Equip / Cap Outlay	0	0	4,917	0	4,500
	Total Expenditures	**0**	**0**	**4,917**	**0**	**4,500**
	Carryover PO's					
	Fund Balance - December 31st	**4,452**	**4,635**	**18**	**4,806**	**506**

2026 BUDGET DETAIL

FUND: PARK EXACTION FEE

The Park Exaction Fee Fund receives money from developers who choose to provide money in lieu of land to comply with the City's park exaction fee ordinance. The money is used to improve the City's public parklands.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**62,579**	**62,579**	**62,579**	**62,579**	**0**
25500251- 471300	Developers Fees -Parks	0	0	0	0	0
	Total Revenues	**0**	**0**	**0**	**0**	**0**
25512000- 550300	Capital Outlay	0	0	62,579	0	0
	Total Expenditures	**0**	**0**	**62,579**	**0**	**0**
	Carryover PO's				*62579*	
	Fund Balance - December 31st	**62,579**	**62,579**	**0**	**0**	**0**

2026 BUDGET DETAIL

FUND: COMPUTER LEGAL RESEARCH

The Computer Legal Research Fund established under R.C. 1901.261 receives money from the court costs paid by parties to civil, criminal and traffic cases at the Court. The money is used by the Court to pay for legal research on cases and for purchasing and maintaining computer equipment.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**887,961**	**832,375**	**152,911**	**152,911**	**116,723**
25600201- 450400	Court Fees	50,704	50,077	51,000	39,702	43,000
450410	Clerk Fees	96,146	2,580	0	0	0
25600202- 420600	Federal Grant	3,200	0	0	0	0
484300	Miscellaneous	57	4	0	2,162	0
	Total Revenue	**150,107**	**52,660**	**51,000**	**41,864**	**43,000**
25615000- 522200	Court-Data Processing	4,280	3,162	5,000	2,131	5,000
523100	Court-Professional Services	46,440	1,933	5,000	2,430	0
523175	Court-Ops Chargeback - Muni Court Fund	0	25,000	50,000	50,000	50,000
533000	Court-Operational Supplies	6,207	6,983	25,000	23,472	20,000
550300	Court-New Equip / Cap Outlay	49,401	0	0	0	0
527220	Court- IT Rotary Fund	0	0	0	0	0
25615800- 522200	Clerk-Data Processing	1,212	moved to 258 Clerk CLR	----------	----------	----------
523100	Clerk-Professional Services	43,744	12,000	0	0	0
523175	Clerk-Ops Chargeback - Muni Court Fund	46,570	0	0	0	0
533000	Clerk-Operational Supplies	1,576	0	0	0	0
550300	Clerk-New Equip / Cap Outlay	6,263	0	0	0	0
570000	Clerk- IT Rotary Fund Equity Transfer	0	683,047	0	0	0
	Total Expenditures	**205,693**	**732,125**	**85,000**	**78,033**	**75,000**
	Carryover PO's				*19*	
	Fund Balance - December 31st	**832,375**	**152,911**	**118,911**	**116,723**	**84,723**

2026 BUDGET DETAIL

FUND: COURT SPECIAL PROJECTS

The Court Special Projects Fund established under R.C. 1901.26(B) receives money from the court costs paid by parties to civil, criminal and traffic cases at the Court. The money may be used to purchase new court equipment, pay for the services of a consultant who assists with the Court's mediation program, and any other purposes for the efficient operation of the court. Within the Special Projects Fund, some funds are segregated under R.C. 4511.19(G)(5)(e) to cover the cost of interlock devices and other alcohol monitors for indigent offenders.

Org-Object		*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
		Fund Balance - January 1st	**701,032**	**760,990**	**958,954**	**958,954**	**1,019,426**
25700201-	450400	Court Fees	287,064	316,727	330,000	327,271	300,000
	450500	IDIAM Fees	14,991	15,752	17,500	17,861	15,000
	484300	Miscellaneous	24	13	0	56	0
25700202-	420600	Federal Operating Grant	3,200	4,800	0	0	0
		Total Revenue	**305,278**	**337,292**	**347,500**	**345,188**	**315,000**
25715000-	523100	Professional Services	60,480	28,117	35,000	60,202	85,000
	523110	IDIAM Expense	13,472	22,059	0	0	0
	523175	Operations Chargeback - Muni Court Fund	100,000	50,000	125,000	125,000	475,000
	533000	Operating Supplies	8,211	13,252	40,000	7,587	45,000
	550300	New Equip / Cap Outlay	63,157	5,900	100,000	0	30,000
	570000	Transfer to Muni Court Fund	0	20,000	0	30,000	0
		Total Expenditures	**245,320**	**139,328**	**300,000**	**222,789**	**635,000**
		Carryover PO's				*61,926*	
		Fund Balance - December 31st	**760,990**	**958,954**	**1,006,454**	**1,019,426**	**699,426**

2026 BUDGET DETAIL

FUND: COMPUTER LEGAL RESEARCH -- CLERK

The Computer Legal Research Fund established under R.C. 1901.261 receives money from the court costs paid by parties to civil, criminal and traffic cases at the Court. The money is used by the Clerk of Court to pay for legal research on cases and for purchasing and maintaining computer equipment.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**0**	**737,183**	**737,183**	**736,600**
25800201- 450410	Clerk Fees	0	127,134	120,000	215,880	200,000
25800252- 493020	Equity Transfers In	0	683,047	0	0	0
	Total Revenue	**0**	**810,181**	**120,000**	**215,880**	**200,000**
25815800- 523175	Clerk-Ops Chargeback - Clerk Fund	0	0	150,000	150,000	200,000
550300	Clerk-New Equip / Cap Outlay	0	22,998	50,000	6,463	100,000
570000	Clerk-Transfers - IT Rotary Fund	0	50,000	0	0	0
	Total Expenditures	**0**	**72,998**	**200,000**	**156,463**	**300,000**
	Carryover PO's				*60,000*	
	Fund Balance - December 31st	**0**	**737,183**	**657,183**	**736,600**	**636,600**

2026 BUDGET DETAIL

FUND: **COURT - PROBATION SERVICES**

The Court's Probation Services Fund established under R.C. 737.41 receives money from the court costs paid by persons who are placed on probation at the Court. The money is used to pay probation officers' salaries and to provide training to them.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**1,153,835**	**1,077,475**	**825,084**	**825,084**	**636,162**
25900201- 450400	Court Fees	238,095	295,116	319,000	254,003	250,000
484300	Miscellaneous Revenue	30	267	0	2	0
25900202- 420600	Federal Grant	3,200	4,800	80,000	0	50,000
25900202- 420700	State Grant	0	0	0	2,400	0
420700- MC001	Mission Court Grant	25,000	0	0	25,000	25,000
420700- MC002	Drug Court Grant	35,000	0	0	35,000	35,000
420700- MC003	Mental Health Court Grant	35,000	0	0	35,000	35,000
	Total Revenue	**336,325**	**300,183**	**399,000**	**351,406**	**395,000**
25915000- 523100	Professional Services	33,079	24,111	55,000	14,565	47,600
523100- -MC001	Mission Ct Prof Services	471	579	5,000	0	5,000
523100- -MC002	OVI Docket Prof Services	2,484	250	5,000	0	5,000
523100- -MC003	Mental Hlth Prof Services	300	0	5,000	0	5,000
523175	Operations Chargeback - Muni Court Fund	285,000	376,700	430,000	430,000	350,000
523175- -MC001	Mission Crt Ops Support	20,000	20,000	20,000	20,000	0
523175- -MC002	OVI Docket Ops Support	30,000	30,000	30,000	30,000	0
523175- -MC003	Mental Hlth Ops Support	30,000	30,000	30,000	30,000	0
533000	Operational Supplies	11,350	24,048	35,000	14,034	30,000
550300	New Equip / Cap Outlay	0	46,887	50,000	0	50,000
	Total Expenditures	**412,684**	**552,574**	**665,000**	**538,600**	**492,600**
	Carryover PO's				*1,728*	
	Fund Balance - December 31st	**1,077,475**	**825,084**	**559,084**	**636,162**	**538,562**

2026 BUDGET DETAIL

FUND: POLICE DISABILITY PENSION

The Police Disability Pension Fund receives money from a levy assessed on property owners in the City. The money is used to make pension payments for police officers.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**17,755**	**0**	**0**	**0**
26100019- 412100	Real Property Tax	302,261	424,589	453,264	446,776	451,244
26100152- 420100	Homestead	3,624	3,926	3,900	3,985	3,872
26100152- 420200	Rollback	31,669	44,951	45,401	47,367	47,744
	Total Revenues	**337,554**	**473,467**	**502,565**	**498,129**	**502,860**
26113500- 570000	Transfers - General Fund	319,799	491,221	502,565	498,129	502,860
	Total Expenditures	**319,799**	**491,221**	**502,565**	**498,129**	**502,860**
	Carryover PO's					

2026 BUDGET DETAIL

FUND: FIRE DISABILITY PENSION

The Fire Disability Pension Fund receives money from a levy assessed on property owners in the City. The money is used to make pension payments for firefighters.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**17,755**	**0**	**0**	**0**
26200019- 412100	Real Property Tax	302,261	424,602	453,367	446,799	451,267
26200152- 420100	Homestead	3,624	3,926	3,848	3,985	3,872
26200152- 420200	Rollback	31,669	44,951	45,401	47,385	47,762
	Total Revenues	**337,554**	**473,479**	**502,616**	**498,169**	**502,901**
26214500- 570000	Transfers - Fire/EMS Fund	319,799	491,234	502,616	498,169	502,900
	Total Expenditures	**319,799**	**491,234**	**502,616**	**498,169**	**502,900**
	Carryover PO's					

2026 BUDGET DETAIL

FUND: OPIOID RECOVERY FUND

The Opioid Recovery Fund was created for the receipt of any potential settlement funds obtained under the MOU between the State of Ohio and Local Governments in a manner and means that would promote an effective and meaningful use of the funds in abating the opioid epidemic throughout Ohio.

Org-Object-Project		*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
		Fund Balance - January 1st	**9,951**	**35,969**	**116,331**	**116,331**	**159,214**
26500152-	420700	State Opioid Settlement	26,018	80,363	25,000	42,883	25,000
		Total Revenue	**26,018**	**80,363**	**25,000**	**42,883**	**25,000**
26513500-	523100	Professional Services	0	0	20,000	0	50,000
	550300	Capital Outlay	0	0	116,590	0	100,000
		Total Expenditures	**0**	**0**	**136,590**	**0**	**150,000**
		Carryover PO's					
		Fund Balance - December 31st	**35,969**	**116,331**	**4,741**	**159,214**	**34,214**

2026 BUDGET DETAIL

FUND: COMMUNITY CANNABIS FUND

In November of 2023, Ohio voters passed Issue 2 to legalize the sale of marijuana by state-licensed dispensaries to individuals 21 and over. Ohio Revised Code 3780.22 imposes a 10% excise tax on these sales. Of the taxes collected, 36% will benefit municipal corporations or townships with adult use dispensaries for use for any approved purpose.

Org-Object-Project		*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
		Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
26600152-	420500	State Excise Taxes	0	0	10,000	0	10,000
		Total Revenue	**0**	**0**	**10,000**	**0**	**10,000**
26626600-	523100	Professional Services	0	0	5,000	0	5,000
	550300	Capital Outlay	0	0	5,000	0	5,000
		Total Expenditures	**0**	**0**	**10,000**	**0**	**10,000**
		Carryover PO's					
		Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2026 BUDGET DETAIL

FUND: COMMUNITY PROMOTION FUND

The Community Promotion Fund allocates revenues from the City's Hotel/Motel Occupancy Tax to events, organizations, and activities that promote the community and other cultural opportunities.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**58,666**	**50,780**	**81,465**	**81,465**	**114,079**
27200020- 412200	Hotel/Motel Tax	84,261	90,959	90,000	90,054	90,000
27200102- 480100	Donations	25,150	27,050	25,000	26,300	25,000
484300	Miscellaneous	0	2	0	0	0
	Total Revenues	**109,411**	**118,011**	**115,000**	**116,354**	**115,000**
27227200- 523100	Community Promotions Distributions	16,840	2,325	15,000	3,240	15,000
523100	Main Street Support	35,000	40,000	35,000	35,000	35,000
523410	Special Events	0	0	0	500	25,000
523410 -CP001	Arts Castle	5,000	0	0	0	0
523410 -CP002	Central Ohio Symphony	10,000	0	0	0	0
523410 -CP003	Second Ward Community Initiative	10,000	0	0	0	0
523410 -CP004	Fireworks	40,000	45,000	45,000	45,000	45,000
529600	Sister City Promotion	457	0	0	0	0
	Total Expenditures	**117,297**	**87,325**	**95,000**	**83,740**	**120,000**
	Carryover PO's					
	Fund Balance - December 31st	**50,780**	**81,465**	**101,465**	**114,079**	**109,079**

2026 BUDGET DETAIL

FUND: COMMERCIAL TIFs

The Commercial TIFs Fund is used to account for the tax increment financing real estate tax payments received. The TIF funds are generated from property taxes paid on commercial buildings constructed within the City, and within a Commercial TIF district. TIF proceeds must be used for public improvements within the TIF district identified when the TIF.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**0**	**10,343**	**10,343**	**20,608**
27500022- 414100	PILOT Revenue	0	0	0	0	0
414100 -CNTRL	Central Avenue PILOTs	0	10,343	10,446	10,265	10,400
	Total Revenue	**0**	**10,343**	**10,446**	**10,265**	**10,400**
27527500- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0
560110	TIF Reimbursements	0	0	20,789	0	31,008
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	**0**	**0**	**20,789**	**0**	**31,008**
	Fund Balance - December 31st	**0**	**10,343**	**0**	**20,608**	**0**

2026 BUDGET DETAIL

FUND: **RESIDENTIAL TIFs**

The Residential TIFs Fund is used to account for the Payments in Lieu of Taxes (PILOTs) received. The PILOTs are generated from property taxes paid on the incremental value of the new construction of residential buildings within a residential TIF district. PILOTs must be used for public improvements (usually infrastructure) identified in the TIF ordinance and benefiting the residents of the development.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
27600022- 414100	PILOT Revenue	0	0	0	0	0
	Total Revenue	**0**	**0**	**0**	**0**	**0**
27627600- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0
560110	TIF School Reimbursements	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	**0**
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2026 BUDGET DETAIL

FUND: **SAWMILL TIF**

The Sawmill TIF Fund is used to account for the Payments in Lieu of Taxes (PILOTs) received. The PILOTs are generated from property taxes paid on the incremental value of the new construction of commercial buildings within the district. PILOTs must be used to reimburse the County for the costs of the infrastructure installation within City limits.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
27700022- 414100	PILOT Revenue	0	0	0	0	0
	Total Revenue	**0**	**0**	**0**	**0**	**0**
27727700- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0
560110	TIF School Reimbursements	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	**0**
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2026 BUDGET DETAIL

FUND: SAWMILL POINTE TIF

The Sawmill Pointe TIF Fund is used to account for the Payments in Lieu of Taxes (PILOTs) received as part of the Sawmill Pointe Business Park district. The PILOTs are generated from property taxes paid on the incremental value of the new construction of commercial buildings within the TIF district. PILOTs will be used to assist paying for over $15 million of infrastructure in the district.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**559,410**
27800022- 414100	PILOT Revenue	0	0	0	559,410	0
	Total Revenue	**0**	**0**	**0**	**559,410**	**0**
27827800- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0
560110	TIF School Reimbursements	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	**0**
	Fund Balance - December 31st	**0**	**0**	**0**	**559,410**	**559,410**

2026 BUDGET DETAIL

FUND: **ADDISON TIFs**

The Addison TIF fund is used to reimburse the developer primarily for the purpose of constructing Merrick Pkwy from US23 to the future railroad overpass. Excess revenues can also be used to fund the City-lead project to construct the railroad overpass.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**0**	**319,915**	**319,915**	**100,709**
27900022- 414100 -PRKVW	PILOT Revenue	0	0	304,543	0	0
414100 -ADDSN	PILOT Revenue	0	0	0	0	0
27900025- 491010 -NW001	Note Proceeds	0	0	0	0	0
494030	Advance from General Fund	0	300,000	0	0	0
27900401- 471300 -ADDSN	Developer Fees	0	150,000	0	10,000	0
	Total Revenue	**0**	**450,000**	**304,543**	**10,000**	**0**
27927900- 550300 -OPW24	Pennsylvania/Heritage Turn Ln	0	130,085	0	173,481	0
550300 -NW001	Merrick - Phase I	0	0	0	0	0
550300 -NW002	Merrick - Phase II	0	0	0	0	90,000
	Total Expenditures	**0**	**130,085**	**0**	**173,481**	**90,000**
	Carryover PO's				*55,725*	
	Fund Balance - December 31st	**0**	**319,915**	**624,458**	**100,709**	**10,709**

2026 BUDGET DETAIL

FUND: **PARKVIEW & LUCY RIDGE TIFs**

The Parkview and Lucy Ridge TIFs include the Parkview, and Lucy Ridge TIFs approved with ordinances 23-02, 23-03, 23-09, etc. Primarily for the purpose of constructing Merrick Blvd from Cambridge to Troy Rd. All remaining revenues can be used for the railroad overpass.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**7,800,000**
28000022- 414100 -PRKVW	PILOT Revenue	0	0	0	0	597,202
28000025- 491010 -NW001	Note Proceeds	0	0	0	7,800,000	8,500,000
494030	Advance from General Fund	0	0	0	0	0
28000401- 471300 -PRKVW	Developer Fees	0	0	0	0	0
	Total Revenue	**0**	**0**	**0**	**7,800,000**	**9,097,202**
28028000- 550300 -NW001	Merrick - Phase I	0	0	0	0	8,316,000
550300 -NW002	Merrick - Phase II	0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	**8,316,000**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**0**	**0**	**7,800,000**	**8,581,202**

2026 BUDGET DETAIL

FUND: FEDERAL EMERGENCY MANAGEMENT AGENCY

The FEMA fund is to account for federal and state grants received due to emergency situations that are caused by weather or subjective necessities, in accordance with the specific grant guidelines.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**849**	**5**	**0**	**0**	**9,040**
28200102- 420600	Federal Grant	0	281,209	708,005	717,045	780,000
	Total Revenue	**0**	**281,209**	**708,005**	**717,045**	**780,000**
28211400- 533000	Operating Supplies	844	0	0	0	0
570000	Transfers	0	281,213	708,005	708,005	780,000
	Total Expenditures	**844**	**281,213**	**708,005**	**708,005**	**780,000**
	Carryover PO's					
	Fund Balance - December 31st	**5**	**0**	**0**	**9,040**	**9,040**

2026 BUDGET DETAIL

FUND: POLICE TRAINING GRANT FUND

The Police Training Grant Fund accounts for grant reimbursements from the Ohio Attorney General's Office for continuing police department training. These reimbursements are posted to this fund, then transferred to the General Fund.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
28400102- 420700	State Grant	0	-	0	0	70,000
	Total Revenue	**0**	**0**	**0**	**0**	**70,000**
28413500- 570000	Transfers	0	0	0	0	70,000
	Total Expenditures	**0**	**0**	**0**	**0**	**70,000**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2026 BUDGET DETAIL

FUND: LOCAL FISCAL RECOVERY GRANT [ARPA]

The American Rescue Plan Act (ARPA) was enacted by the federal government to aid in the economic recovery of the nation as a result of the effects from COVID-19.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**3,641,702**	**0**	**0**	**0**	**0**
28500102- 420600	Federal Grant	0	0	0	0	0
	Total Revenue	**0**	**0**	**0**	**0**	**0**
28511400- 570000	Transfer Out	3,641,702	0	0	0	0
	Total Expenditures	**3,641,702**	**0**	**0**	**0**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2026 BUDGET DETAIL

FUND: COMMUNITY DEVELOPMENT BLOCK GRANT

The Community Development Block Grant Fund receives federal grant money for the purpose of developing and improving roads, sidewalks, parks, etc. within targeted low and moderate income areas of the City.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**9,020**
29100302- 420600	Federal Grant	141,857	12,228	158,000	71,848	8,000
420600 -CCI24	2024 Critical Infrastructure Grant	0	0	495,000	495,000	0
420600 -CCI25	2025 Critical Infrastructure Grant	0	0	500,000	219,357	0
420600 -CCI26	2026 Critical Infrastructure Grant	0	0	0	0	500,000
494030	Advances from General Fund	0	0	0	370,000	0
	Total Revenue	**141,857**	**12,228**	**1,153,000**	**1,156,205**	**508,000**
29111800- 523150	Administration	1,857	10,457	6,000	2,185	6,000
523155	Fair Housing	0	1,772	2,000	0	2,000
550300 -CCI24	2024 Critical Infrastructure	0	0	0	495,000	0
550300 -CCI25	2025 Critical Infrastructure	0	0	500,000	219,357	0
550300 -CCI26	2026 Critical Infrastructure	0	0	0	0	500,000
550300 -CDB23	Street Improvements	140,000	0	0	0	0
550300 -CDB25	Street Improvements	0	0	150,000	71,848	0
	Total Expenditures	**141,857**	**12,228**	**658,000**	**788,390**	**508,000**
	Carryover PO's				*358,795*	
	Fund Balance - December 31st	**0**	**0**	**495,000**	**9,020**	**9,020**

2026 BUDGET DETAIL

FUND: POLICE FEDERAL TREASURY SEIZURES FUND

The Police Federal Treasury Seizure Fund receives money from the seizure of cash made during a Federal Treasury arrest, usually drug related. The money is used, in part, to purchase new police equipment.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**10,862**	**11,168**	**12,759**	**12,759**	**12,623**
29200023- 430100	Interest Income	306	464	250	463	250
29200152- 420600	Federal Grant [Seizure]	0	3,627	3,100	0	1,500
	Total Revenues	**306**	**4,091**	**3,350**	**463**	**1,750**
29213500- 523100	Professional Services	0	2,500	16,044	598	12,000
	Total Expenditures	**0**	**2,500**	**16,044**	**598**	**12,000**
	Carryover PO's					
	Fund Balance - December 31st	**11,168**	**12,759**	**65**	**12,623**	**2,373**

2026 BUDGET DETAIL

FUND: REVOLVING LOAN FUND

The Revolving Loan Fund accounts for State of Ohio economic development funds loaned to qualified Delaware businesses. The loan payments are made available for future loans to new businesses.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**252,101**	**246,062**	**300,833**	**300,833**	**274,555**
29500023- 430100	Revolving Loan Fund Interest Income	7,744	11,103	6,000	10,180	400
29500301- 483110	Loan Principal Payments	43,684	45,012	46,498	46,382	3,938
483115	Loan Interest Payments	3,691	2,362	877	993	11
29500302- 483100	Reimbursements	0	16,347	0	0	0
	Total Revenues	**55,119**	**74,825**	**53,375**	**57,555**	**4,349**
29511800- 523100	Planning Study	0	0	0	0	30,000
523155	Fair Housing	0	16,831	0	0	0
529310	Bank Fees	0	0	100	0	0
550300 -RL001	RLF Projects	0	0	35,000	0	35,000
550300 -RL002	Façade Loan Program	0	0	60,000	0	60,000
550300 -RL003	RLF Administration	1,158	3,051	9,000	500	5,000
550300 -CCI24	2024 Critical Infrastructure	0	0	0	50,000	0
550300 -CCI26	2026 Critical Infrastructure	0	0	0	0	50,000
550300 -CDB23	CDBG City Share	60,000	0	0	0	0
550300 -CDB25	2025 CDBG - Fair Ave	0	0	50,000	0	0
550300	SWCI/City Building Improvements	0	172	0	0	0
	Total Expenditures	**61,158**	**20,054**	**154,100**	**50,500**	**180,000**
	Carryover PO's				*33,334*	
	Fund Balance - December 31st	**246,062**	**300,833**	**200,108**	**274,555**	**98,904**

DEBT SERVICE FUNDS

2026 BUDGET DETAIL

FUND: GENERAL BOND RETIREMENT

The General Bond Retirement Fund is used to service the City's general debt obligations not assessed against individual land owners.

Org-Object-Project		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
		Fund Balance - January 1st	**1,708,989**	**187,778**	**205,997**	**205,997**	**327,783**
30000023- 430100		Investment Income	24,356	10,146	7,000	12,233	7,000
30000024- 484300		Miscellaneous Revenue	31,500	0	0	0	0
30000025- 491015		Note Sale - Premium	108,514	95,350	80,000	126,022	80,000
493020	-DS001	Transfer Police Impact Fee Justice Center	131,123	124,775	125,419	125,419	129,329
493020	-DS002	Transfer Municipal Impact Fee	79,814	75,950	76,342	210,092	78,722
493020	-DS003	Transfer T-Hangar Fund	68,098	67,173	68,219	68,219	67,132
493020	-DS004	Transfer Fire Imp Fee 2021 Station 303	199,535	189,875	190,855	190,855	196,805
493020	-DS005	Transfer Fire/EMS Fund	94,050	92,250	0	0	
493020	-DS007	Transfer Park Levy Fund 2015 GO Debt	200,330	202,630	204,130	204,130	203,330
493020	-DS008	Transfer CIP 2019 Buildings/Software	205,256	548,400	214,000	80,250	78,450
493020	-DS008	Transfer Muni Imp Fees 2019 Bldgs/Sftwre	342,094	0	133,750	0	130,750
493020	-DS009	Transfer Fire Impact Fee Station 304	284,000	281,000	282,800	282,800	284,200
493020		Transfer from General Fund	120,000	50,000	35,000	35,000	35,000
		Total Revenue	**1,888,670**	**1,737,549**	**1,417,515**	**1,335,019**	**1,290,718**
30030000- 523100		Professional Services	50,485	59,309	52,000	51,468	55,000
580100	-DS001	Bond Principal - Justice Center/PW Gar.	162,800	159,100	103,500	103,500	111,550
580100	-DS002	Bond Principal- Streetscape/Houk Rd.	0	0	63,000	63,000	67,900
580100	-DS003	Bond Principal - T-hangars	48,296	49,302	52,321	52,321	53,327
580100	-DS004	Bond Principal - Fire Station 303	154,000	150,500	157,500	157,500	169,750
580100	-DS005	Bond Principal - EMS Vehicles	90,000	90,000	0	0	0
580100	-DS007	Bond Principal - 2015 Rec Improve. GO	135,000	140,000	145,000	145,000	150,000
580100	-DS008	Bond Principal - 2019 Bldg/Software	465,000	480,000	160,000	0	160,000
580100	-DS009	Bond Principal - Fire Station 304	200,000	205,000	215,000	215,000	225,000
580100		Note Principal	1,700,000	0	0	160,000	0
580200	-DS001	Bond Interest - Justice Center/PW Gar.	48,137	41,625	21,919	21,919	17,779
580200	-DS002	Bond Interest - Streetscape/Houk Rd.	0	0	13,342	13,342	10,822
580200	-DS003	Bond Interest - T-hangars	19,802	17,870	15,898	15,898	13,805
580200	-DS004	Bond Interest - Fire Station 303	45,535	39,375	33,355	33,355	27,055
580200	-DS005	Bond Interest - EMS Vehicles	4,050	2,250	0	0	0
580200	-DS007	Bond Interest - 2015 Rec Improve. GO	65,330	62,630	59,130	59,130	53,330
580200	-DS008	Bond Interest - 2019 Bldg/Software	82,350	68,400	54,000	27,000	49,200
580200	-DS009	Bond Interest - Fire Station 304	84,000	76,000	67,800	67,800	59,200
580200		Note Interest	55,096	77,970	0	27,000	0
		Total Expenditures	**3,409,881**	**1,719,331**	**1,213,765**	**1,213,233**	**1,223,718**
		Carryover PO's					
		Fund Balance - December 31st	**187,778**	**205,997**	**409,748**	**327,783**	**394,783**

2026 BUDGET DETAIL

FUND: PARK IMPROVEMENT BOND FUND

The Park Improvement Bond Fund is used to accumulate the resources necessary to remit annual debt service payments on the $20,000,000 Recreation Income Tax Revenue Bonds issued to finance construction of the recreation facility on Houk Road, and other park improvements.

Org-Object	*Description*	*2022 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**1,280**	**33,290**	**38,278**	**38,278**	**45,797**
30100023- 430100	Investment Income	32,010	4,988	1,000	7,519	1,000
30100025- 493020	Transfer In from Recreation Tax Fund	2,325,550	2,336,950	2,354,750	2,354,750	2,373,000
	Total Revenue	**2,357,560**	**2,341,938**	**2,355,750**	**2,362,269**	**2,374,000**
30130100- 580100	Bond Principal	1,965,000	2,055,000	2,135,000	2,135,000	2,260,000
580200	Bond Interest	360,550	281,950	219,750	219,750	113,000
	Total Expenditures	**2,325,550**	**2,336,950**	**2,354,750**	**2,354,750**	**2,373,000**
	Carryover PO's					
	Fund Balance - December 31st	**33,290**	**38,278**	**39,278**	**45,797**	**46,797**

2026 BUDGET DETAIL

FUND: SE HIGHLAND SEWER BOND FUND

The SE Highland Sewer Bond Fund is used to accumulate the resources necessary to remit annual debt service payments on the $15,000,000 Sewer Income Tax Revenue Bonds issued to finance construction of the SE Highland Sewer.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**397**	**2,806**	**3,828**	**3,828**	**6,276**
30200023- 430100	Investment Income	2,409	1,023	100	2,447	500
30200025- 493020	Transfer In Sewer Funds	828,200	826,700	824,200	824,200	830,700
	Total Revenue	**830,609**	**827,723**	**824,300**	**826,647**	**831,200**
30230200- 580100	Bond Principal	430,000	450,000	470,000	470,000	500,000
580200	Bond Interest	398,200	376,700	354,200	354,200	330,700
	Total Expenditures	**828,200**	**826,700**	**824,200**	**824,200**	**830,700**
	Fund Balance - December 31st	**2,806**	**3,828**	**3,928**	**6,276**	**6,776**

CAPITAL FUNDS

2026 BUDGET DETAIL

FUND: CAPITAL IMPROVEMENTS

The Capital Improvement Fund is used to account for the majority of capital projects, as they relate to the City, including major road construction, building improvements, park improvements, and City beautification.

Org-Object-Project			Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
			Fund Balance - January 1st	**1,694,487**	**1,215,627**	**1,929,033**	**1,929,033**	**3,527,271**
41000025-	413100	-SK001	Sidewalk Assessments - Auditor	10,360	1,024	500	228	0
	491010		Note Issue - Various Projects	0	0	0	1,000,000	2,055,000
	491010	-SWMLG	Note Issue	3,700,000	3,700,000	3,200,000	3,200,000	2,700,000
	493020		Transfer from General Fund	2,966,672	4,916,317	5,500,000	6,708,000	3,973,895
41000253-	483100		Reimbursements	0	36	0	0	0
41000353-	420700	-DZ008	ODOT - AWOS Grant	0	0	334,726	313,500	0
	420700	-DZ010	ODOT - Taxilane Rehabilitation Grant	0	0	0	0	500,000
41000403-	420600	-ST008	ODOT Safety Funds - US23 & Hull	385,384	0	0	0	0
	420600	-ST012	ODOT System Safety	0	0	191,339	0	264,870
	420600	-ST013	Federal SS4A Grant	0	0	200,000	0	200,000
	420600	-TR003	MORPC Grant - Citywide Signals	707,271	775,301	0	0	0
	420600	-TR004	Federal Operating Grant	6,320	880	0	0	0
	420700	-ST011	OPWC Grant - Pollock Rd Embankment	0	0	140,000	247,584	0
	420700	-SWMLG	Sawmill Extension State Grant	0	1,875,000	50,000	229,120	0
	420800	-SWMLG	Sawmill Extension Phase G Local Grant	500,000	0	0	0	0
	493020		Transfer from Other Funds	1,480,012	0	0	0	0
			Total Revenue	**9,756,020**	**11,268,558**	**9,616,565**	**11,698,432**	**9,693,765**
41030000-	570000		Transfer Bond Fund - 2019 Bldg/Software	205,256	205,650	80,250	80,250	78,450
	570500		Advance Repay from Water Cap Fee	220,000	220,000	220,000	220,000	220,000
	580100		Note Principal	3,700,000	3,700,000	3,700,000	3,700,000	3,200,000
	580200		Note Interest	119,916	169,699	166,038	166,038	132,000
41011400-	550310	-BCH01	Building Renovations/Maintenance	10,454	0	0	0	0
	550310		Unanticipated Projects	6,800	0	100,000	0	100,000
41011600-	550330	-IT004	Software Systems	315,447	66,771	0	0	0
41011800-	550300	-CNR25	CDBG Neighborhood Revitalization Design	0	5,598	0	0	0
41012000-	550300	-PK002	Playground Equipment	106,829	286,075	235,000	184,456	0
	550300	-PK003	Other Park Improvements	17,500	0	130,000	2,652	0
	550300	-RL004	SWCI Roof Repair	33,200	0	0	0	0
41012300-	550300	-PK007	Field & Court Improvements	38,535	132,752	105,000	95,006	0
41012500-	550300	-PK008	Pool Improvements	642	126,497	185,000	156,508	0
41012600-	550300	-OG001	Cemetery Roads & Paths	84,089	48,800	150,000	75,000	0
	550300	-OG002	Memorial Garden Improvements	49,988	0	0	0	0
	550300	-OG005	Oak Grove West Expansion	0	0	0	0	430,000
41013200-	550300		Hidden Valley Irrigation System	0	0	0	0	130,000
41013500-	550300	-PD001	BWC & Cruiser Video Replacement	47,484	47,484	47,484	47,484	0
	550300	-PD002	K9 Replacement	0	17,778	35,000	19,915	0
	550300	-PD003	UAV Replacement	0	0	40,000	0	40,000
	550300	-PD004	Taser Less Lethal Replacement	0	0	90,000	70,956	0
41016000-	570000		Equipment Acquisition	882,500	909,000	1,178,500	1,178,500	1,535,945
41016200-	550300		Chloride Containment	0	0	0	48,632	0
	550300	-CCI24	CDBG Critical Infrastructure 2024	0	0	189,867	81,550	0
	550300	-CCI25	CDBG Critical Infrastructure 2025	0	0	10,000	0	0
	550300	-CCI26	CDBG Critical Infrastructure 2026	0	0	0	0	140,000
	550300	-CDB25	2025 CDBG Street Improvements - Fair Ave	0	0	5,000	0	0
	550300	-ECENT	E Central Avenue Improvements	0	0	440,000	453,970	440,000
	550300	-OPW24	Pennsylvania Avenue	0	299,123	0	250,999	0
	550300	-OPW25	Merrick & Houk	0	0	600,000	487,726	0
	550300	-OPW26	Pittsburgh & Elizabeth	0	0	0	0	655,000
	550300	-SK001	Sidewalk/ADA Improvements	0	0	25,000	0	0
	550300	-ST008	US23 & Hull Drive Intersection Mods	565,186	0	0	0	0
	550300	-ST011	Pollock Road Embankment	0	37,710	0	360,380	0
	550300	-ST012	Pedestrian Systemic Safety	0	0	212,599	0	264,870
	550300	-SWMLG	Sawmill Extension Phase G	2,625,509	2,702,608	0	475,708	0

Org-Object-Project			Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
41016400-	550300	-TR003	Citywide Signals	740,263	808,582	0	0	0
	550300	-TR005	US36 & Carson Farms Signal	0	395,000	0	0	0
	550300	-TR006	W William St & Liberty Rd Traffic Signal	0	36,992	0	1,388	0
	550300	-TR007	Central & Warrensburg Signal	0	0	0	0	120,000
41016600-	523100	-STSCP	Streetscape Design	0	0	50,000	0	150,000
	523100	-ST013	High Injury Network Safety Study	0	0	250,000	0	250,000
	523100	-ST015	MORPC SS4A Safety Demonstration	0	0	30,000	0	50,000
	550300	-CNR27	Neighborhood Revitalization - Toledo, Mont	0	0	0	0	127,000
	550300	-SW007	US23 Drainage and Bridge Rehab	0	0	0	0	425,000
41016800-	550310	-BCH01	City Hall Improvements	49,969	101,254	130,000	138,579	440,000
	550310	-BJC01	Justice Center Improvements	222,103	58,810	250,000	95,161	920,000
	550310	-BMG01	Mingo Rec Center Improvements	51,893	13,139	12,000	8,150	0
	550310	-BPW01	Public Works Building Improvements	100,311	17,720	65,000	41,168	40,000
	550310	-BUN01	Unity Community Center Improvements	0	0	0	0	105,000
41017000-	550300	-DZ002	Hangars D, E, & F Taxilane Reconstruction	0	0	65,560	51,902	0
	550300	-DZ007	Above Ground Fuel Farm	24,859	11,507	0	0	0
	550300	-DZ008	AWOS Replacement	0	26,228	0	287,272	0
	550300	-DZ04A	Apron A Expansion	0	109,525	0	39,290	0
	550300	-DZ04B	Apron B Rehabiliation	16,149	850	0	0	0
	550300	-DZ009	Airfield Lighting	0	0	0	0	4,500
	550300	-DZ010	Taxiway Rehabilitation (Hangars 11,12,13)	0	0	0	0	620,000
			Total Expenditures	**10,234,880**	**10,555,152**	**8,797,298**	**8,818,638**	**10,617,765**
			Carryover PO's				*1,281,555*	
			Fund Balance - December 31st	**1,215,627**	**1,929,033**	**2,748,300**	**3,527,271**	**2,603,271**

2026 BUDGET DETAIL

FUND: OPWC PROJECT CAPITAL FUND

The OPWC Project Capital Fund is used to account for the capital improvements funded, at least, in part by the Ohio Public Works Commission.

Org-Object-Project			*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
			Fund Balance - January 1st	**150,000**	**140,688**	**140,688**	**140,688**	**86,307**
41200403-	420700	-OPW22	OPWC State Grant	46,030	0	0	0	0
	420700	-OPW24	OPWC State Grant	0	361,545	0	0	0
	420700	-OPW25	OPWC State Grant	0	0	450,000	331,420	0
	420700	-OPW26	OPWC State Grant	0	0	0	0	295,000
	420800	-OPW24	OPWC County Grant	0	150,000	0	0	0
	420800	-OPW25	OPWC County Grant	0	0	150,000	150,000	0
	420800	-OPW26	OPWC County Grant	0	0	0	0	150,000
			Total Revenue	**46,030**	**511,545**	**600,000**	**481,420**	**445,000**
41241200-	523100	-OPW24	2024 OPWC - Design Work	7,246	0	0	0	0
	550300	-OPW21	2021 OPWC Project	2,065	0	0	0	0
	550300	-OPW22	2022 OPWC Project	46,030	0	0	0	0
	550300	-OPW24	2024 OPWC - Pennsylvania Avenue	0	511,545	0	0	0
	550300	-OPW25	2025 OPWC - Houk & Merrick	0	0	600,000	447,347	0
	550300	-OPW26	2026 OPWC -	0	0	0	0	445,000
			Total Expenditures	**55,342**	**511,545**	**600,000**	**447,347**	**445,000**
			Carryover PO's				*88,455*	
			Fund Balance - December 31st	**140,688**	**140,688**	**140,688**	**86,307**	**86,307**

2026 BUDGET DETAIL

FUND: POINT PROJECT CAPITAL FUND

The Point Project Capital fund is used to account for the capital improvements related to removing and replacing the railroad bridge on East William Street including associated grant activity.

Org-Object-Project		*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
		Fund Balance - January 1st	**487,429**	**2,652,311**	**650,694**	**650,694**	**414,978**
41500023- 430100	-POINT	Investment Income	0	24,504	0	17,333	10,000
41500025- 491010	-POINT	Debt Proceeds	7,000,000	10,000,000	4,750,000	4,750,000	4,500,000
41500402- 483100	-POINT	Conduit Reimbursements	82,853	41,426	0	0	0
41500403- 420600	-POINT	ODOT Safety Grant (90/100)	2,000,000	0	0	0	0
420600	-POINT	TRAC Grant (75/25)	128,369	36,641	0	22,241	0
480100	-POINT	Donations	100,000	100,000	0	0	0
483100	-POINT	Berkshire JEDD I Tax Receipts	138,790	259,196	220,970	216,230	275,000
483120	-POINT	Outlet Center NCA (1.5 mills)	55,598	0	0	55,598	41,426
483125	-POINT	Berkshire JEDD II Tax Receipts	10,547	7,257	15,770	30,622	35,000
		Total Revenue	**9,516,155**	**10,469,025**	**4,986,740**	**5,092,022**	**4,861,426**
41541500- 523100	-POINT	Professional Services	130,279	30,285	60,000	21,303	180,000
550300	-POINT	Construction	7,172,892	7,281	0	7,188	0
580100	-POINT	Debt Principal	0	12,000,000	5,000,000	5,000,000	4,750,000
580200		Debt Interest	48,101	433,076	224,375	224,375	195,938
		Total Expenditures	**7,351,272**	**12,470,642**	**5,284,375**	**5,252,866**	**5,125,938**
		Carryover PO's				*74,873*	
		Fund Balance - December 31st	**2,652,311**	**650,694**	**353,059**	**414,978**	**150,466**

2026 BUDGET DETAIL

FUND: **PARKS & RECREATION CAPITAL**

The Parks Capital Fund is used to account for the Parks & Recreation Department's capital projects and purchases and the revenue/debt necessary to pay for them.

Org-Object	*Project*	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
		Fund Balance - January 1st	**0**	**0**	**0**	**0**	**1,000,000**
42000025- 491010		Debt Proceeds	0	0	0	0	0
493020		Transfer In	0	0	0	1,000,000	491,245
42000253- 420600		Federal Grant	0	0	0	0	0
420700		State Grant	0	0	0	0	51,657
420800		Local Grant	0	0	0	0	50,000
		Total Revenue	**0**	**0**	**0**	**1,000,000**	**592,902**
42012000- 550300	-PK002	Playground Equipment	0	0	0	0	130,000
550300	-PK003	Other Park Improvements	0	0	0	0	60,000
550320		Parks Equipment	0	0	0	0	369,000
42012300- 550300	-PK007	Field and Court Improvements	0	0	0	0	65,000
42012500- 550300	-PK008	Pool Improvements	0	0	0	0	282,000
		Total Expenditures	**0**	**0**	**0**	**0**	**906,000**
		Carryover PO's					
		Fund Balance - December 31st	**0**	**0**	**0**	**1,000,000**	**686,902**

2026 BUDGET DETAIL

FUND: FAA AIRPORT GRANT

The FAA Airport Grant Fund is used to account for the City's relocation of the runways and renovations at the Municipal Airport.

Org-Object-Project		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
		Fund Balance - January 1st	**109,910**	**1,405,231**	**34,440**	**34,440**	**(188,150)**
43000025- 491010		Note Issue	1,700,000	0	0	0	0
43000353- 420600	-DZ002	Federal Funds - Hangars D, E, & F	0	0	560,538	450,105	0
420600	-DZ04A	Federal Funds - Apron A	13,396	1,963,620	1,065,298	735,648	0
420600	-DZ009	Federal Funds - Airfield Lighting	0	0	0	0	171,000
420700	-DZ002	State Funds - Hangars D, E, & F	0	0	29,502	0	0
420700	-DZ04A	State Funds - Apron A	0	109,834	0	38,981	329,000
420700	-DZ04B	State Funds - Apron B	72,368	323,981	0	0	0
420700	-DZ009	State Funds - Airfield Lighting	0	0	0	0	4,500
		Total Revenue	**1,785,764**	**2,397,435**	**1,655,338**	**1,224,734**	**504,500**
43017000- 550300	-DZ002	Hangars D, E, & F Taxilane Reconstruction	0	0	590,040	486,823	0
550300	-DZ04A	Apron A Rehabiliation	14,885	2,051,016	0	761,584	0
550300	-DZ04B	Apron B Rehabiliation	381,761	17,211	0	0	0
550300	-DZ009	Airfield Lighting	0	0	0	0	175,500
550300		Capital Outlay	13,797	0	0	0	0
570500		Advance back to General Fund	80,000	0	0	0	0
580100		Debt Principal	0	1,700,000	0	0	0
		Total Expenditures	**490,443**	**3,768,227**	**590,040**	**1,248,407**	**175,500**
		Carryover PO's				*198,917*	
		Fund Balance - December 31st	**1,405,231**	**34,440**	**1,099,738**	**(188,150)**	**140,850**

2026 BUDGET DETAIL

FUND: EQUIPMENT REPLACEMENT

The Equipment Replacement Fund is used to account for the City's replacement of major equipment, mainly for the Public Works, Parks, Police and Fire Departments and the airport.

Org-Object	*Description*	*2022 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**287,104**	**276,338**	**713,250**	**713,250**	**178,753**
44000025- 493020	Transfer In	882,500	909,000	1,178,500	1,178,500	1,535,945
	Total Revenue	**882,500**	**909,000**	**1,178,500**	**1,178,500**	**1,535,945**
44012000- 550320	Parks Equipment Acquisition	274,967	90,424	168,000	152,559	0
44012600- 550320	Cemetery Equipment Acquisition	31,819	17,381	18,500	17,980	110,000
44013500- 550320	Police Equipment Acquisition	286,769	225,439	420,000	341,944	373,000
44016200- 550320	SMR Equipment Acquisition	231,015	0	522,000	268,528	578,550
44016400- 550320	Traffic Equipment Acquisition	0	64,977	0	0	114,395
44016800- 550320	Facilities Equipment Acquisition	49,206	51,974	0	0	0
44017000- 550320	Airport Equipment	0	21,894	50,000	0	310,000
44017200- 550320	Fleet Maintenance Equipment	19,490	0	0	0	50,000
	Total Expenditures	**893,266**	**472,089**	**1,178,500**	**781,011**	**1,535,945**
	Carryover PO's				*931,986*	
	Fund Balance - December 31st	**276,338**	**713,250**	**713,250**	**178,753**	**178,753**

2026 BUDGET DETAIL

FUND: FIRE/EMS CAPITAL

The Fire/EMS Capital Fund is used to account for the City Fire Department's capital projects and purchases and the revenue/debt necessary to pay for them.

Org-Object	*Project*	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
		Fund Balance - January 1st	**0**	**0**	**2,837,063**	**2,837,063**	**2,515,474**
44500023- 430100		Investment Income	0	0	0	402,190	300,000
44500025- 491010		Debt Proceeds	0	2,000,000	17,500,000	16,500,000	16,500,000
493020		Transfer In	0	4,424,132	2,000,000	2,000,000	3,650,000
44500152- 484300		Miscellaneous Revenue	0	0	0	5	0
		Total Revenue	**0**	**6,424,132**	**19,500,000**	**18,902,195**	**20,450,000**
44514500- 550300		New Equip/Capital Outlay	0	86,179	40,000	3,705	10,000
550300	-FD002	Sprinkler Grant	0	0	0	200,000	0
550300	-FD003	AED Grant	0	0	0	0	20,000
550300	-FD004	Self-Contained Breating Apparatus	0	0	0	0	1,000,000
550310		Garage Improvements for Fire App	0	0	0	0	0
550310	-FD001	Training Tower	0	0	2,000,000	5,063	2,000,000
550310	-FD301	Station 301 Improvements	0	0	70,000	141,860	60,000
550310	-FD302	Station 302 Improvements	0	0	0	0	15,000
550310	-FD305	Station 305 Construction	0	0	17,000,000	9,825	1,880,000
550320		CIP Equipment	0	363,296	90,000	54,678	806,500
580100		Note Principal	0	3,000,000	2,000,000	2,000,000	16,500,000
580200		Note Interest	0	137,594	89,750	89,750	620,886
		Total Expenditures	**0**	**3,587,069**	**21,289,750**	**2,504,880**	**22,912,386**
		Carryover PO's				*16,718,904*	
		Fund Balance - December 31st	**0**	**2,837,063**	**1,047,313**	**2,515,474**	**53,088**

2026 BUDGET DETAIL

FUND: NORTHWEST NCA

The Northwest NCA Fund accounts for the revenues and expenditures associated with the Northwest New Community Authority which will be formed with the purpose of offsetting the City's obligations for public infrastructure costs.

Org-Object-Project		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
		Fund Balance - January 1st	**0**	**396,095**	**65,004**	**65,004**	**668,547**
46000022-	414200	Comm Auth Charges	0	0	40,000	0	100,500
46000025-	491010	Debt Proceeds	0	0	0	700,000	0
	494030	Advances In	0	0	0	90,000	0
46000401-	471300 -LUCYR	Developer Fees	396,095	0	230,000	0	0
	471300 -PRKVW	Developer Fees	0	0	335,000	130,000	0
	483100	Reimbursements	0	0	0	95	0
		Total Revenue	**396,095**	**0**	**605,000**	**920,095**	**100,500**
46046000-	523100	Professional Services	0	166	305,000	0	0
	523100 -NW001	Merrick Phase 1 Design	0	164,594	0	229,641	0
	523100 -NW002	Merrick Phase 2 Design	0	145,981	0	37,055	0
	550300 -NW002	Railroad Costs	0	20,350	0	0	0
	560115	NCA Distribution Schools	0	0	11,250	0	0
	560420	City Distribution	0	0	18,750	0	0
		Total Expenditures	**0**	**331,091**	**335,000**	**266,696**	**0**
		Carryover PO's				*49,855*	
		Fund Balance - December 31st	**396,095**	**65,004**	**335,004**	**668,547**	**769,047**

2026 BUDGET DETAIL

FUND: TRANSPORTATION FEES

The City collects transporation fees as development occurs for the purpose of transportation improvements caused by the development.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**142,950**
46500401- 460100-	Developer Fees	0	0	50,000	142,950	200,000
	Total Revenue	**0**	**0**	**50,000**	**142,950**	**200,000**
46546500- 523100 -NW001	Merrick Design	0	0	0	0	0
550300	Capital Outlay	0	0	50,000	0	70,000
	Total Expenditures	**0**	**0**	**50,000**	**0**	**70,000**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**0**	**0**	**142,950**	**272,950**

2026 BUDGET DETAIL

FUND: PARK IMPACT FEES IMPROVEMENT

The Park Impact Fees Improvement Fund is used to improve the level of service at the City's public parks brought on by new development and increased housing. Residential development pays an impact fee of $1,226 per new house.

Org-Object-Project			Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
			Fund Balance - January 1st	**2,615,493**	**3,232,215**	**4,171,077**	**4,171,077**	**4,928,964**
49100023-	430100		Investment Income	81,545	153,408	80,000	168,391	100,000
49100025-	491010		Note Proceeds	0	0	0	0	750,000
49100251-	460100		Park Impact Fees	660,154	1,194,273	1,250,000	831,463	900,000
49100252-	483100		Reimbursements	6,575	0	0	0	0
			Total Revenue	**748,274**	**1,347,681**	**1,330,000**	**999,854**	**1,750,000**
49112000-	523100		Professional Services	4,513	32,206	0	5,606	0
	550300		Merrick-Smith Park Ped Crossing	652	0	0	0	0
	550300	-CNR25	CDBG Neigh. Revital. Design	0	1,866	0	0	0
	550300	-CNR27	CDBG Neigh. Revital. Design	0	0	0	0	42,000
	550300	-PK009	Unity Park Improvements	32,286	0	800,000	65,626	800,000
	550300	-PK010	Ravines at Olentangy - New Park	0	242,454	0	72,536	0
	550300	-PK011	Mill Run Park - Disc Golf	0	0	80,000	0	80,000
	550300	-PK012	Parks Maintenance Building	0	0	850,000	0	1,250,000
	550300	-PK013	Curve Road Athletic Fields	0	0	1,000,000	45,563	2,500,000
	550300	-PK014	Lexington Park Additions	0	0	0	0	60,000
	550300	-ST012	Pedestrian Systemic Safety	0	0	0	0	29,430
	550300	-TL001	Central Avenue Pedestrian Corridor	1,400	0	0	0	0
	550300	-TL004	Olentangy River Walk - Mingo	7,412	0	0	0	0
	550300	-TL005	Delaware Run Greenway	41,450	0	0	2,844	1,700,000
	550300	-TL007	Downtown Olentangy River Trail	41,113	0	0	0	40,000
	550300	-TL008	Mill Run Trail Improvements	0	38,758	0	0	0
	550300	-TL009	Smith Park Trail	0	4,582	0	0	0
	550300	-TL010	Oakhurst Trail (BROPATH)	0	0	40,000	0	0
	560020		Refunds	2,726	88,954	5,000	6,130	5,000
			Total Expenditures	**131,552**	**408,819**	**2,775,000**	**198,304**	**6,506,430**
			Carryover PO's				*43,663*	
			Fund Balance - December 31st	**3,232,215**	**4,171,077**	**2,726,077**	**4,928,964**	**172,534**

2026 BUDGET DETAIL

FUND: POLICE IMPACT FEE IMPROVEMENT

The Police Impact Fees Improvement Fund is used to improve the level of service from the City's Police force brought on by new development and increased housing. Residential development pays an impact fee of $162 per new house.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**445,156**	**396,572**	**456,908**	**456,908**	**450,777**
49200151- 460100	Police Impact Fees	171,405	182,268	200,000	186,600	145,000
49200023- 430100	Investment Income	12,863	18,827	10,000	15,697	10,000
	Total Revenue	**184,268**	**201,095**	**210,000**	**202,297**	**155,000**
49213500- 523100	Professional Services	538	3,842	0	669	1,000
529310	Bank Fees	0	0	150	0	0
550300	Capital Outlay	101,028	0	75,000	81,215	10,000
560020	Refunds	162	12,142	1,000	838	0
570000	Transfer Bond Fund - Justice Center Debt	131,123	124,775	125,419	125,419	129,329
	Total Expenditures	**232,852**	**140,759**	**201,569**	**208,140**	**140,329**
	Carryover PO's				*287*	
	Fund Balance - December 31st	**396,572**	**456,908**	**465,339**	**450,777**	**465,448**

2026 BUDGET DETAIL

FUND: FIRE IMPACT FEE IMPROVEMENT

The Fire Impact Fees Improvement Fund is used to improve the level of service from the City's Fire Department brought on by new development and increased housing. Residential development pays an impact fee of $314 per new house.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**1,040,245**	**959,872**	**865,863**	**865,863**	**707,141**
49300151- 460100	Fire Impact Fees	373,035	367,381	405,000	293,188	275,000
49300023- 430100	Investment Income	31,595	41,660	30,000	32,419	27,500
	Total Revenue	**404,630**	**409,041**	**435,000**	**325,608**	**302,500**
49314500- 523100	Professional Services	1,155	8,241	0	1,434	0
539000	Small Equipment	0	0	0	7,000	0
560020	Refund	314	23,933	3,000	1,624	3,000
570000 -DS009	Transfer Bond Retirement Fund 304	284,000	281,000	282,800	282,800	284,200
570000 -DS004	Transfer Bond Retirement Fund 303	199,535	189,875	190,855	190,855	196,805
	Total Expenditures	**485,004**	**503,049**	**476,655**	**483,713**	**484,005**
	Carryover PO's				*616*	
	Fund Balance - December 31st	**959,872**	**865,863**	**824,208**	**707,141**	**525,636**

2026 BUDGET DETAIL

FUND: MUNICIPAL IMPACT FEE IMPROVEMENT

The Municipal Impact Fees Improvement Fund is used to expand the capacity of the City's municipal facilities. Residential development pays an impact fee of $366 per new house.

Org-Object-Project		*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
		Fund Balance - January 1st	**869,192**	**854,195**	**852,979**	**852,979**	**991,950**
49400023-	430100	Investment Income	27,648	39,386	25,000	35,198	25,000
49400101-	460100	Municipal Impact Fees	380,508	412,006	445,000	320,518	310,000
		Total Revenue	**408,156**	**451,392**	**470,000**	**355,716**	**335,000**
49416800-	523100	Professional Services	879	6,269	0	1,091	0
	529310	Bank Fees	0	0	250	0	0
	560020	Refund	366	27,639	5,000	5,093	5,000
	570000 -DS002	Transfer Bond Fund - PW/Justice Bldgs	79,814	75,950	76,342	76,342	78,722
	570000 -DS008	Transfer Bond Fund - City Hall Annex	342,094	342,750	133,750	133,750	130,750
		Total Expenditures	**423,153**	**452,608**	**215,342**	**216,276**	**214,472**
		Carryover PO's				*469*	
		Fund Balance - December 31st	**854,195**	**852,979**	**1,107,637**	**991,950**	**1,112,478**

2026 BUDGET DETAIL

FUND: GLENN ROAD SOUTH CONSTRUCTION FUND

The Glenn Road South Construction Fund accounts for costs incurred with the construction of Glenn Road from the northern point of the Glenn Ross development south 8,700 feet to the intersection with US Route 23.

Org-Object-Project			*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
			Fund Balance - January 1st	**1,972,287**	**2,056,557**	**2,214,863**	**2,214,863**	**2,801,017**
49600022-	414200	-SGLEN	Community Authority Fees	869,791	986,776	1,432,991	1,427,310	1,368,000
49600023-	430100		Investment Income	66,531	100,080	50,000	106,645	75,000
			Total Revenue	**936,322**	**1,086,856**	**1,482,991**	**1,533,955**	**1,443,000**
49649600-	560020	-SGLEN	Transportation Fee Refunds	3,003	9,000	5,000	3,000	5,000
	580100	-SGLEN	Bond Principal	690,000	795,000	860,000	860,000	905,000
	580200	-SGLEN	Bond Interest	159,050	124,550	84,800	84,800	59,000
			Total Expenditures	**852,053**	**928,550**	**949,800**	**947,800**	**969,000**
			Carryover PO's					
			Fund Balance - December 31st	**2,056,557**	**2,214,863**	**2,748,054**	**2,801,017**	**3,275,017**

2026 BUDGET DETAIL

FUND: GLENN ROAD NORTH CONSTRUCTION FUND

The Glenn Road North Construction Fund accounts for costs incurred with the construction of Glenn Road from Curve Road 5,500 feet north to US Route 36/37.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**254,225**	**217,908**	**204,616**	**204,616**	**233,155**
49800022- 414200 -NGLEN	Comm Auth Charges	148,712	181,823	235,266	230,386	238,500
49800023- 430100 -NGLEN	Investment Income	8,466	10,980	2,000	10,873	5,000
	Total Revenue	**157,178**	**192,803**	**237,266**	**241,259**	**243,500**
49849800- 580100 -NGLEN	Bond Principal	120,000	135,000	145,000	145,000	165,000
580200 -NGLEN	Bond Interest	73,495	71,095	67,720	67,720	61,920
	Total Expenditures	**193,495**	**206,095**	**212,720**	**212,720**	**226,920**
	Carryover PO's					
	Fund Balance - December 31st	**217,908**	**204,616**	**229,162**	**233,155**	**249,735**

2026 BUDGET DETAIL

FUND: TERRA ALTA NCA

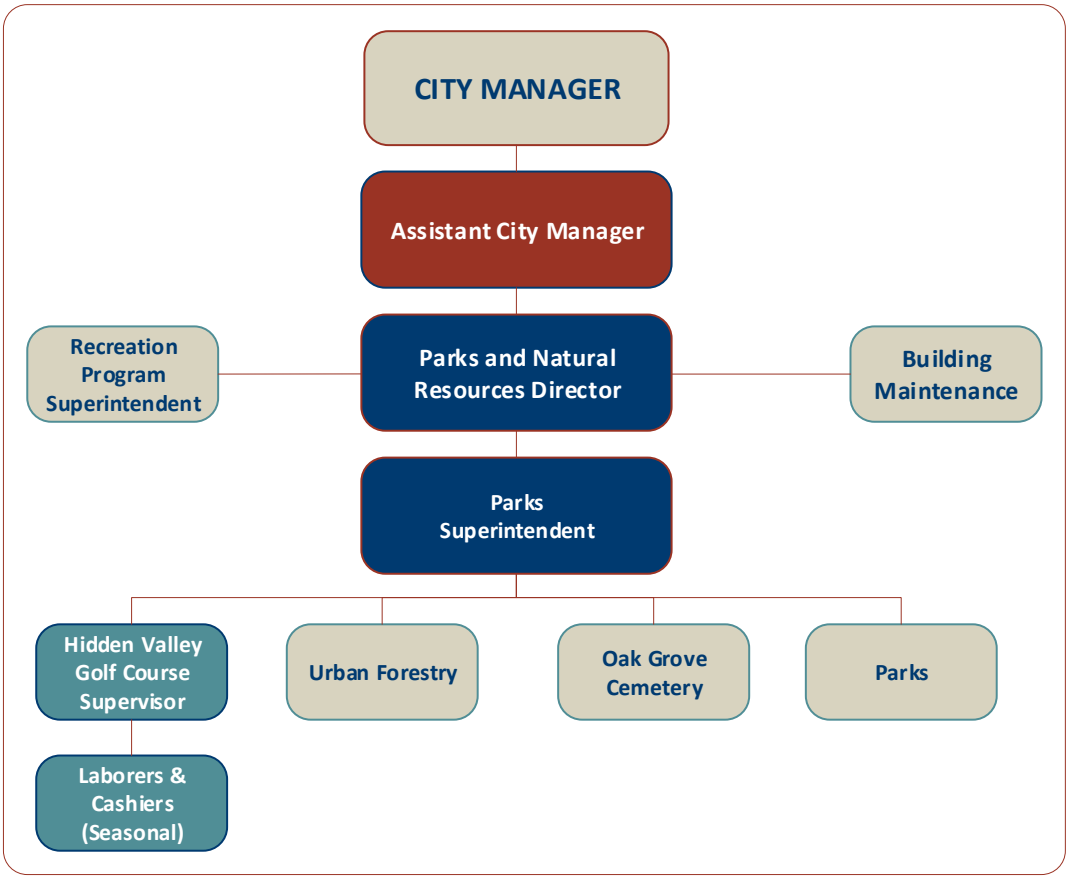
The Terra Alta NCA Fund accounts for the revenues and expenditures associated with the Terra Alta NCA which was privately formed by the developer for which the City will receive a portion of the assessed millage on the development.

Org-Object-Project			*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
			Fund Balance - January 1st	**0**	**0**	**24,789**	**24,789**	**47,740**
49900022-	414200	-TERRA	Comm Auth Charges	0	24,789	50,000	22,951	23,000
			Total Revenue	**0**	**24,789**	**50,000**	**22,951**	**23,000**
49949900-	523100	-TERRA	Professional Services	0	0	0	0	0
	550300		Pollock Rd	0	0	0		
			Total Expenditures	**0**	**0**	**0**	**0**	**0**
			Carryover PO's					
			Fund Balance - December 31st	**0**	**24,789**	**74,789**	**47,740**	**70,740**

ENTERPRISE FUNDS

HIDDEN VALLEY GOLF COURSE

Hidden Valley Golf Course is a 9-hole, par-28 executive-style golf course, featuring tee-boxes, fairways, and greens for the beginner and intermediate golfer. A clubhouse provides concessions, merchandise, driving range and a practice putting green.



Authorized Personnel	2023	2024	2025	2026
Golf Course Superintendent	1	1	1	1
Seasonal Staff—*Seasonal*	2.10	2.10	2.10	2.10
Total	**3.10**	**3.10**	**3.10**	**3.10**

2026 Budget Summary	
Personal Services	183,561
Capital Outlay	113,000
Services & Charges	110,997
Materials & Supplies	43,600
Refunds/Reimbursements	500
Total Golf Course	**451,658**

2026 BUDGET DETAIL
FUND: **GOLF COURSE**
DEPARTMENT: **HIDDEN VALLEY GOLF COURSE**

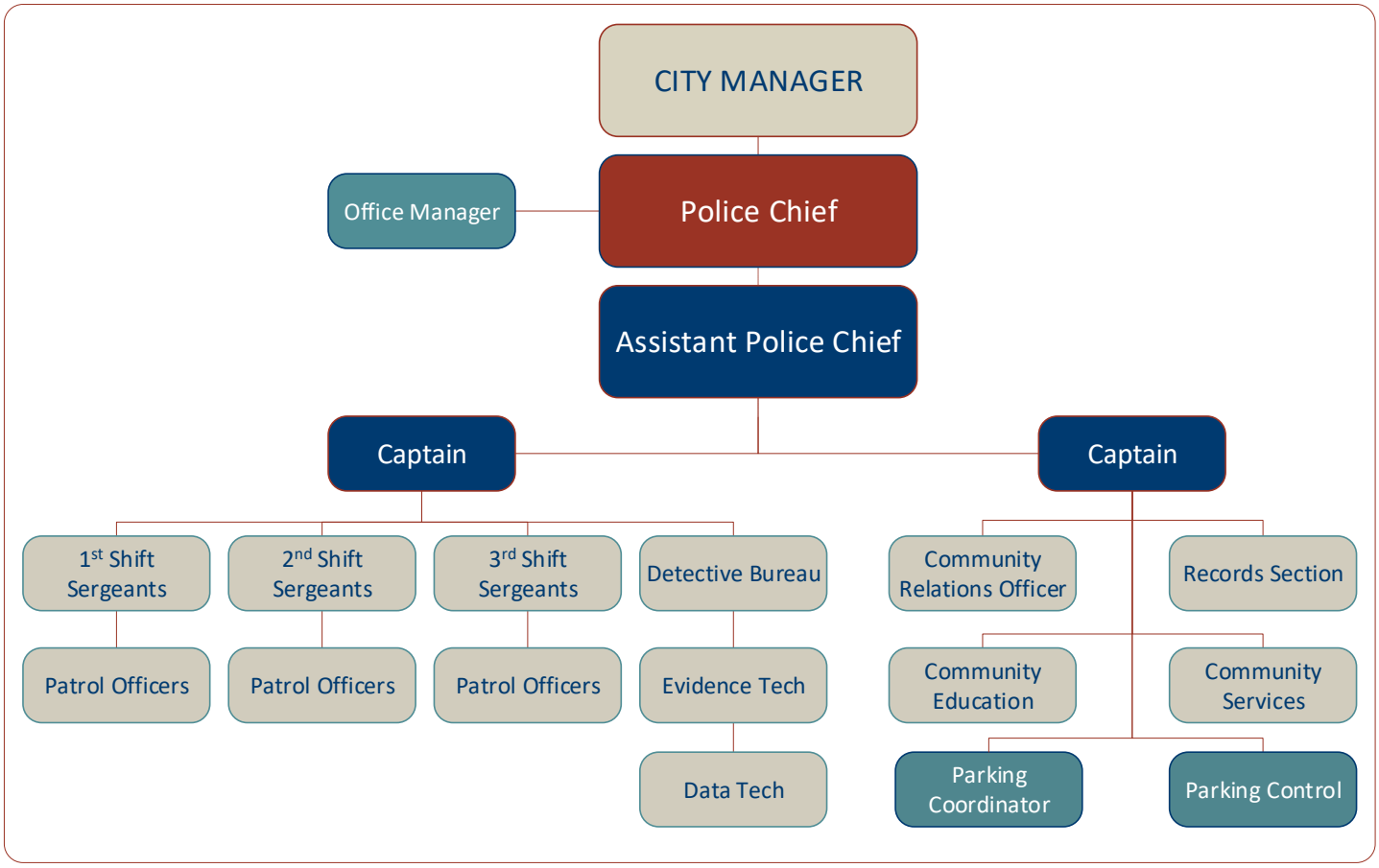
Org-Object-Project		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
		Fund Balance - January 1st	**323,784**	**288,731**	**255,446**	**255,446**	**241,152**		
50100651- 472210	-GC001	Green Fees	187,875	193,432	175,000	205,451	195,000	11.4%	-5.1%
472210	-GC002	Cart and Club Rental	84,730	84,220	80,000	84,518	80,000	0.0%	-5.3%
472210	-GC003	League Fees	5,468	2,099	2,500	1,975	2,500	0.0%	26.6%
472210	-GC004	Memberships	48,392	49,482	41,000	43,252	45,000	9.8%	4.0%
472210	-GC005	Driving Range	14,784	16,888	15,000	11,812	12,000	-20.0%	1.6%
472210	-GC006	Concessions	15,270	16,322	15,000	16,248	15,500	3.3%	-4.6%
472210	-GC007	Merchandise Sales	3,597	3,995	3,500	6,436	5,000	42.9%	-22.3%
472320		Alcohol Sales	9,945	11,969	11,000	12,147	12,200	10.9%	0.4%
484200		Miscellaneous	531	383	500	4	500	0.0%	12245.7%
499000		Collected Bank Fees	0	0	0	9,612	8,000	100.0%	-16.8%
		Total Revenue	**370,591**	**378,789**	**343,500**	**391,455**	**375,700**	**9.4%**	**-4.0%**
		Total Expenditures	**405,644**	**412,074**	**409,353**	**378,214**	**451,658**	**10.3%**	**19.4%**
		Carryover PO's				*27,535*			
		Fund Balance - December 31st	**288,731**	**255,446**	**189,593**	**241,152**	**165,194**		
50113200- 510000		Wages	117,524	127,870	129,505	132,384	136,892	5.7%	3.4%
510500		Overtime Wages	398	1,319	1,500	151	1,500	0.0%	894.4%
511100		PERS	16,509	18,086	18,341	18,496	19,375	5.6%	4.8%
511300		Medicare	1,676	1,827	1,900	1,873	2,007	5.6%	7.1%
511400		Workers Compensation	1,217	0	1,310	1,310	1,384	5.6%	100.0%
511600		Health Insurance	17,462	18,822	19,761	19,759	21,717	9.9%	1557.8%
511650		Dental Insurance	587	731	716	716	537	-25.0%	-25.0%
511700		Life Insurance	72	101	103	103	106	2.9%	2.9%
511750		Vision Insurance	0	43	43	43	43	0.0%	-0.4%
520110		Clothing	556	279	800	538	800	0.0%	48.7%
521000		Cellular Telephones	300	360	360	360	360	0.0%	0.0%
521100		Electric	5,772	6,518	6,800	5,104	6,800	0.0%	33.2%
523100		Professional Services	2,693	1,816	2,750	2,726	2,750	0.0%	0.9%
526000		Travel/Training	0	0	600	200	600	0.0%	200.0%
526100		Memberships and Dues	511	880	1,000	843	1,000	0.0%	18.7%
527010		Maintenance of Equipment	0	0	4,500	465	4,500	0.0%	867.3%
527020		Maintenance of Facility	34,118	7,200	15,000	15,227	15,000	0.0%	-1.5%
527210		Garage Rotary	14,000	17,000	20,400	20,400	18,000	-11.8%	-11.8%
527215		Corrosion Prevention	0	0	0	0	250	100.0%	100.0%
527220		Information Technology Rotary	2,000	20,016	22,114	22,114	23,187	4.9%	4.9%
527230		Fleet Fuel Chargeback	0	112	500	500	500	0.0%	0.0%
529220		Sales Tax	1,871	2,097	2,250	2,261	2,250	0.0%	-0.5%
529310		Bank Fees	11,027	20,639	19,000	38,716	35,000	84.2%	-9.6%
531000		Office Supply	75	46	500	264	500	0.0%	89.2%
533000		Operating Supply	19,789	15,306	26,000	18,401	26,000	0.0%	41.3%
534020		Concession/Merchandise Supply	9,020	8,854	9,000	9,516	10,000	11.1%	5.1%
534040		Alcohol Purchases	3,040	3,449	4,500	4,267	5,500	22.2%	28.9%
539000		Small Equipment	472	825	1,600	0	1,600	0.0%	100.0%
550300		New Equip / Cap Outlay	58,917	29,755	25,000	0	25,000	0.0%	100.0%
550320		Equipment Replacements	86,039	107,978	73,000	61,135	88,000	20.5%	43.9%
560020		Refunds	0	144	500	342	500	0.0%	46.2%
		TOTAL GOLF COURSE	**405,644**	**412,074**	**409,353**	**378,214**	**451,658**	**10.3%**	**19.4%**

LINE ITEM DETAIL
GOLF COURSE FUND **Explanation of significant line items**
HIDDEN VALLEY

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$136,892	No changes to existing staff
Equipment Replacement	550320	$88,000	Includes golf cart replacements
Concession/Merchandise	534020	$10,000	Increase for supply and demand
Alcohol Purchases	534040	$5,500	Increase for supply and demand

PARKING

The Parking division lives within the Delaware Police Department. With changes to the parking rates, the 2024 operating budget marks the first year that the Parking Fund is projected to bring in enough revenues to be a self-sustaining enterprise fund with personnel.



Authorized Personnel	2023	2024	2025	2026
Parking Coordinator	0	0	0	1
Parking Control Officer—*Part-time*	0	2	2	2
Total	**0**	**2**	**2**	**3**

2026 Budget Summary	
Services & Charges	134,641
Personal Services	119,622
Capital Outlay	84,500
Transfers	15,000
Materials & Supplies	3,000
Total Parking	**356,763**

2026 BUDGET DETAIL
FUND: PARKING
DEPARTMENT: PARKING

The Parking Lots Fund is used to account for lots owned by the City and rented to businesses and for parking meter revenue and related expenses.

Org-Object-Project		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
		Fund Balance - January 1st	**38,631**	**198,113**	**124,431**	**124,431**	**141,221**		
52000025-	494030	Advance from General Fund	170,000	0	0	0	0	100.0%	100.0%
52000701-	440600	Parking Permits	1,325	17,365	17,000	23,920	24,000	41.2%	0.3%
	450350	Parking Fines	0	3,502	10,000	810	1,000	-90.0%	23.5%
	450355	Passport Parking Fines	0	31,404	30,000	75,030	78,000	160.0%	4.0%
	476110	Meter Collections Street	775	18,044	18,000	12,978	11,500	-36.1%	-11.4%
	476115	Mobile App Collections Street	0	33,048	32,000	49,434	50,000	56.3%	1.1%
	476120 -LT001	Meter Collections Lot #1	7,130	7,690	9,000	5,010	5,500	-38.9%	9.8%
	476120 -LT002	Meter Collections Lot #2	1,488	1,263	2,000	1,647	1,500	-25.0%	-8.9%
	476120 -LT003	Meter Collections Lot #3	13,076	14,687	17,000	11,192	8,000	-52.9%	-28.5%
	476120 -LT004	Meter Collections Lot #4	13,850	13,166	15,000	9,870	11,000	-26.7%	11.4%
	476125 -LT001	Mobile App Collections Lot #1	1,171	2,082	3,000	5,253	4,000	33.3%	-23.9%
	476125 -LT002	Mobile App Collections Lot #2	316	5,733	7,800	6,272	8,300	6.4%	32.3%
	476125 -LT003	Mobile App Collections Lot #3	4,653	25,478	36,000	36,365	37,500	4.2%	3.1%
	476125 -LT004	Mobile App Collections Lot #4	5,235	20,869	25,000	26,417	27,750	11.0%	5.0%
	483100	Reimbursements	0	0	0	42	0		
		Total Revenues	**219,021**	**194,332**	**221,800**	**264,240**	**268,050**	**20.9%**	**1.4%**
52013700-	510000	Wages	0	24,579	68,422	35,214	94,708	38.4%	168.9%
	510500	Overtime	0	171	0	0	0	100.0%	100.0%
	511100	PERS	0	3,465	9,579	4,930	13,259	-85.7%	-72.2%
	511300	Medicare	0	359	992	511	1,373	100.0%	100.0%
	511400	Workers Compensation	0	0	684	684	947	38.5%	38.5%
	511600	Health Insurance	0	0	0	0	9,049	100.0%	100.0%
	511650	Dental Insurance	0	0	0	0	224	100.0%	100.0%
	511700	Life Insurance	0	0	0	0	44	100.0%	100.0%
	511750	Vision Insurance	0	0	0	0	18	100.0%	100.0%
	520100	Uniform	0	65	1,200	718	1,200	0.0%	67.1%
	521100 -LT001	Electric - Lot #1	396	396	450	297	450	0.0%	51.5%
	521100 -LT002	Electric - Lot #2	396	396	450	297	450	0.0%	51.5%
	521100 -LT003	Electric - Lot #3	975	975	1,100	731	1,100	0.0%	50.5%
	521100 -LT004	Electric - Lot #4	1,200	1,200	1,300	900	1,300	0.0%	44.4%
	523100	Professional Services	19,896	66,056	57,000	51,277	25,000	-56.1%	-51.2%
	523500 -LT002	Rent of Parking Lot	1,549	6,620	2,500	6,410	8,700	248.0%	35.7%
	523500 -LT003	Rent UM Church	1,065	1,341	1,500	2,028	2,800	86.7%	38.1%
	523500 -LT009	Church Rent - Lot #9	10,512	2,892	10,512	9,468	10,512	0.0%	11.0%
	527010 -LT001	Maintenance of Equipment - Lot #1	356	444	700	290	700	0.0%	100.0%
	527010 -LT002	Maintenance of Equipment - Lot #2	168	346	700	290	700	0.0%	141.4%
	527010 -LT003	Maintenance of Equipment - Lot #3	372	395	700	241	700	0.0%	190.5%
	527010 -LT004	Maintenance of Equipment - Lot #4	428	444	700	290	700	0.0%	141.4%
	527220	Information Technology Rotary	0	6,672	7,371	7,371	0	-100.0%	-100.0%
	527240	Facility Maintenance	0	0	2,934	2,934	7,029	139.6%	139.6%
	529210 -LT001	Taxes - Lot #1	2,937	3,974	4,100	3,965	4,200	2.4%	5.9%
	529210 -LT003	Taxes - Lot #3	3,067	3,782	3,900	3,774	3,900	0.0%	3.3%
	529210 -LT004	Taxes - Lot #4	4,143	6,013	6,200	6,000	6,200	0.0%	3.3%
	529310	Bank Fees	0	19,615	30,000	40,938	42,500	41.7%	3.8%
	529310 -LT001	Bank Fees - Lot #1	0	243	0	593	1,000	100.0%	68.6%
	529310 -LT002	Bank Fees - Lot #2	0	816	0	866	1,300	100.0%	50.1%
	529310 -LT003	Bank Fees - Lot #3	0	3,499	0	4,644	8,000	100.0%	72.3%
	529310 -LT004	Bank Fees - Lot #4	0	2,537	0	3,591	6,200	100.0%	72.7%
	533000	Operating Supply	99	195	2,500	0	3,000	20.0%	100.0%
	550300	Capital Outlay	11,981	49,594	20,000	0	82,000	310.0%	100.0%
	550320	New Equipment	0	40,929	0	1,500	2,500	100.0%	66.7%
	570500	Advances Out	0	20,000	36,000	36,000	15,000	-58.3%	-58.3%
		Total Expenses	**59,539**	**268,014**	**271,494**	**226,752**	**356,763**	**31.4%**	**57.3%**
		Carryover PO's				*20,697*			
		Fund Balance - December 31st	**198,113**	**124,431**	**74,737**	**141,221**	**52,508**	**100.0%**	**-39.9%**

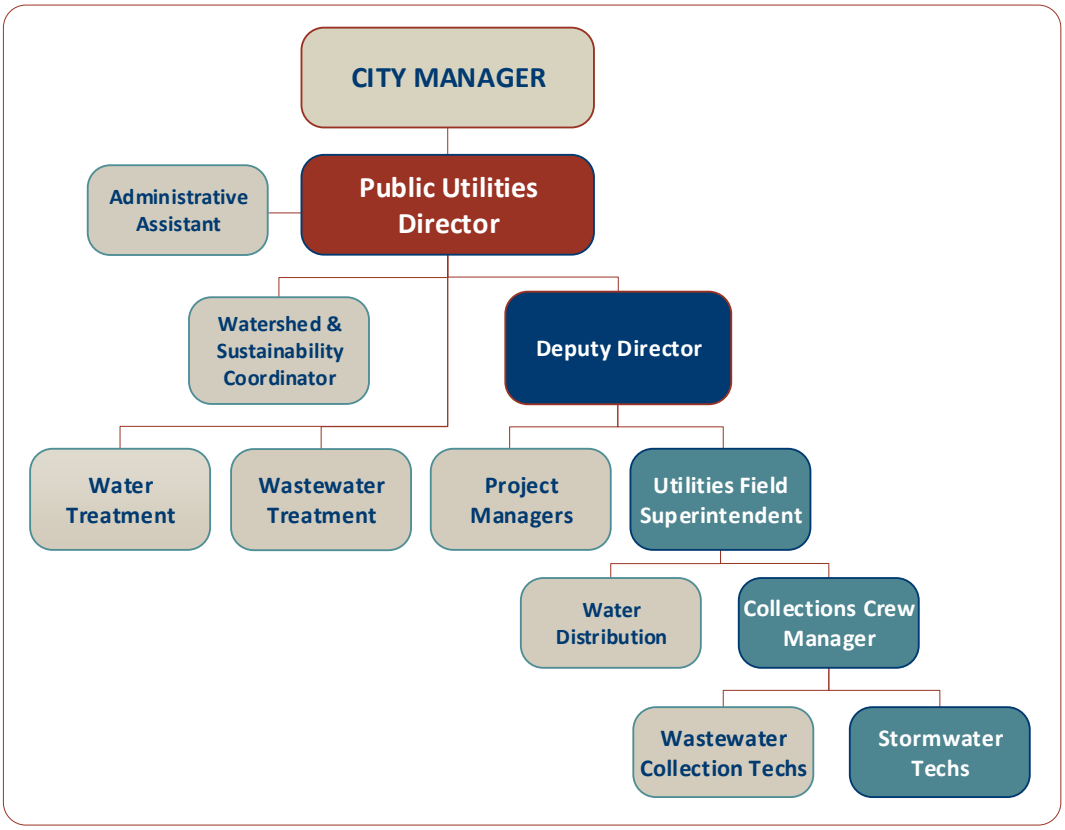
LINE ITEM DETAIL
PARKING LOTS FUND
PARKING

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$94,708	Includes the addition of a full-time employee to oversee the parking function in the downtown beginning in Q4
Capital Outlay	550300	$82,000	Parking maintenance and additional money for multispace pay stations
Advances Out	570500	$15,000	Repayment of advance from the General Fund

STORMWATER

The Stormwater division is responsible for operating and maintaining 191 miles of storm water mains and approximately 11,580 storm system nodes for the conveyance of storm water to the Olentangy River. The division is also responsible fore meeting the requirements of the Municipal Storm Sewer Separation System (MS4) permit, granted through the Ohio EPA which is a required piece of the City's National Pollutant Discharge Elimination System permit allowing for the operation of Delaware's Wastewater Treatment Plant.



Authorized Personnel	2023	2024	2025	2026
*Utilities Field Superintendent	.10	.10	.10	.10
Collections Techs	3	4	4	4
Seasonal	0.67	0.67	0.67	0.67
Total Stormwater	**3.77**	**4.77**	**4.77**	**4.77**

2026 Budget Summary	
Transfers	1,000,000
Personal Services	628,101
Services & Charges	378,573
Materials & Supplies	86,000
Debt Service	74,108
Capital Outlay	40,000
Total Stormwater	**2,206,782**

2026 BUDGET DETAIL
FUND: STORMWATER
DEPARTMENT: STORMWATER DIVISION

Org-Object-Project	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**1,452,401**	**1,140,598**	**271,980**	**271,980**	**427,974**		
52300023- 430100	Investment Income	28,752	31,519	25,000	20,792	21,000	-16.0%	1.0%
52300551- 481200	Stormwater Fees	1,628,354	1,633,166	1,803,607	1,928,473	2,014,014	11.7%	4.4%
481300	Collection Agency	344	269	500	109	200	-60.0%	84.1%
484300	Miscellaneous	18,495	1,721	2,500	500	3,000	20.0%	500.0%
52300552- 483100	Reimbursements	500	500	0	4,614	0	100.0%	-100.0%
52300553- 420700	State Grant	2,149	0	0	0	0	100.0%	100.0%
	Total Revenue	**1,678,594**	**1,667,176**	**1,831,607**	**1,954,487**	**2,038,214**	**11.3%**	**4.3%**
52319200- 510000	Wages	232,288	309,495	399,006	283,672	400,002	0.2%	41.0%
510500	Overtime Wages	2,221	3,206	4,500	5,115	5,200	15.6%	1.7%
511100	PERS	31,280	42,903	56,491	38,366	56,728	0.4%	47.9%
511300	Medicare	3,149	4,184	5,649	3,905	5,675	0.5%	45.3%
511400	Workers Compensation	2,493	0	4,035	4,035	4,052	0.4%	0.4%
511600	Health Insurance	96,114	146,676	162,017	112,790	151,176	-6.7%	34.0%
511650	Dental Insurance	3,183	5,664	5,973	4,226	3,953	-33.8%	-6.5%
511700	Life Insurance	462	887	983	983	991	0.8%	0.8%
511750	Vision Insurance	0	349	403	290	324	-19.6%	11.8%
520100	Uniform	2,270	2,725	7,000	5,618	6,000	-14.3%	6.8%
520110	Clothing	1,898	2,374	0	0	0	100.0%	100.0%
521000	Cellular Telephone	300	1,214	2,200	954	2,000	-9.1%	109.6%
521100	Electric	4,800	4,800	6,200	4,000	7,200	16.1%	80.0%
521200	Heat	2,555	2,164	6,500	5,441	6,700	3.1%	23.1%
522000	Postage	4,883	5,553	6,817	5,579	6,800	-0.3%	21.9%
523100	Professional Services	25,398	56,300	75,000	50,778	80,000	6.7%	57.5%
523104	Utility Billing Fees	2,664	4,657	7,200	3,363	8,000	11.1%	137.9%
523175	Chargeback - General Fund	53,000	56,746	0	0	123,027	100.0%	100.0%
523310	Street Sweeping	1,810	0	0	0	0	100.0%	100.0%
523620	Tipping Fees	12,668	15,456	20,000	13,664	20,000	0.0%	46.4%
526000	Travel/Training/Safety/Security	4,645	2,598	5,000	3,447	5,000	0.0%	45.0%
526200	License & Other Fees	160	46	350	46	350	0.0%	656.8%
527010	Maintenance of Equipment	14,127	9,425	25,000	29,986	42,000	68.0%	40.1%
527020	Maintenance of Facility	1,523	4,088	9,000	2,854	15,000	66.7%	425.6%
527210	Garage Rotary	2,678	2,100	2,500	2,500	3,900	56.0%	56.0%
527215	Corrosion Prevention	126	252	252	252	250	-0.8%	-0.8%
527220	IT Rotary Chargeback	0	0	0	0	38,646	100.0%	100.0%
527230	Fleet Fuel Chargeback	3,750	4,218	5,000	5,000	3,700	-26.0%	-26.0%
528000	Insurance Liability/Property	0	0	2,000	0	0	-100.0%	100.0%
529310	Bank Fees	3,419	8,917	9,500	917	9,500	0.0%	935.7%
529500	Collection Fees	5	32	500	88	500	0.0%	471.0%
533000	Operating Supply	26,271	41,639	72,000	30,823	70,000	-2.8%	127.1%
533035	Fuel Supply	316	0	0	0	0	100.0%	100.0%
537200	Maintenance Supply	121	35	1,000	0	1,000	0.0%	100.0%
539000	Small Equipment	711	3,867	15,000	3,550	15,000	0.0%	322.6%
550300	New Equipment/Capital Outlay	0	13,523	35,500	4,655	40,000	12.7%	759.4%
550320	Vehicles	0	0	0	30,000	0	100.0%	-100.0%
560020	Refunds	0	0	0	706	0	100.0%	-100.0%
570000	Transfer Out	1,375,000	1,708,615	1,000,000	1,000,000	1,000,000	0.0%	0.0%
580300	Lease Principal	74,108	58,734	61,530	61,530	64,458	4.8%	4.8%
580400	Lease Interest	0	12,350	12,579	12,579	9,650	-23.3%	-23.3%
	Total Expenditures	**1,990,397**	**2,535,794**	**2,026,684**	**1,731,710**	**2,206,782**	**8.9%**	**27.4%**
	Carryover PO's				*66,783*			
	Fund Balance - December 31st	**1,140,598**	**271,980**	**76,902**	**427,974**	**259,406**		

LINE ITEM DETAIL
STORMWATER FUND
STORMWATER DIVISION

Explanation of significant line items

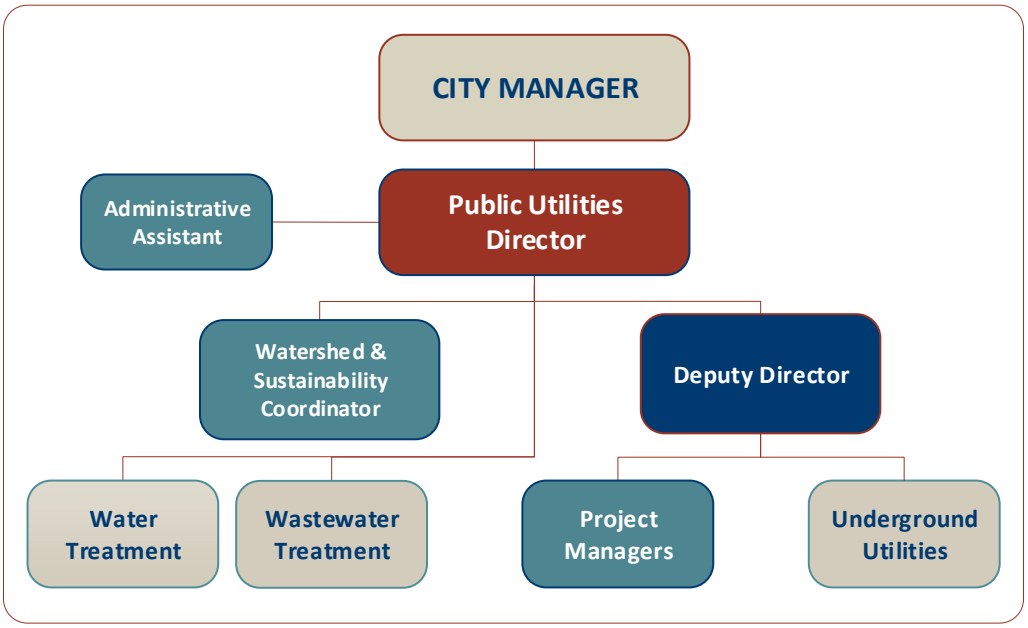
Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$400,002	Wages for existing staff
Professional Services	523100	$80,000	MS4 Engineering Services, Asphalt Repairs, Equipment Rental, Utility Billing Lockbox Service, Spoils Disposal Fees, Lift Station SCADA, Misc. Professional Services
Travel/Training	526000	$5,000	Licenses & Memberships, OTCO and OWEA, Professional Development, Regulatory & Maintenance Training, Stormwater Conference.
Maintenance of Equipment	527010	$42,000	Jet Truck Equipment Repairs, CCTV Camera Van Equipment Repairs, Miscellaneous Equipment Repairs.
Maintenance of Facility	527020	$15,000	Mechanical, Structural, Asphalt Repairs, and Miscellaneous Upgrades/Repairs
Operating Supply	533000	$70,000	Repair Materials, Concrete/CDF, Asphalt, Aggregate
Small Equipment	539000	$15,000	Cordless Hand Tools, CSE Equipment split w/Sewer, Traffic Control Devices split w/Sewer Lifting & Securing Equipment split w/Sewer, Security Equipment split w/Sewer, Dewatering Pump & Equipment, Miscellaneous Equipment.
Capital Outlay	550300	$40,000	Storm CCTV Van Rack Mount PC and GraniteNet Software
Lease Payments	580#00	$74,108	Street Sweeper

2026 BUDGET DETAIL
FUND: STORMWATER
DEPARTMENT: STORMWATER CAPITAL PROJECTS

Org-Object-Project		*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
		Fund Balance - January 1st	**843,230**	**729,413**	**1,432,119**	**1,432,119**	**1,554,652**
52400025- 493020		Transfers In	1,375,000	1,708,615	1,000,000	1,000,001	1,000,000
494030	-SWMLG	Advances In	0	0	0	0	0
52400553- 420600	-SW016	Federal Grant	0	0	0	0	0
		Total Revenues	**1,375,000**	**1,708,615**	**1,000,000**	**1,000,001**	**1,000,000**
52419400- 550300	-CNR25	CDBG Neighborhood Revitalization 2025	0	7,464	0	0	0
550300	-CNR27	CDBG Neighborhood Revitalization 2027	0	0	0	0	170,000
550300	-POINT	The Point Storm Improvements	800,000	0	0	0	0
550300	-SW004	Bernard Ave.	15,975	0	0	0	0
550300	-SW007	US 23 ODOT Culvert Repair	0	0	137,101	0	1,279,126
550300	-SW012	Storm Sewer Replacement	6,480	49,225	125,000	6,516	125,000
550300	-SW015	Liberty Rd Culvert Replacement	69,939	551,062	70,000	58,881	0
550300	-SW016	Hidden Valley Stream Restoration	13,086	53,659	0	446,006	0
550300	-SW017	Oak Grove Storm Pipe	0	0	100,000	0	94,000
550300	-SW018	Belle Avenue Stream Restoration	0	0	0	0	50,000
550300	-SWMLG	Sawmill Pkwy Phase G	238,837	0	0	0	0
570500	-SWMLG	Advances Out	344,500	344,500	344,500	344,500	344,500
		Total Expenses	**1,488,817**	**1,005,909**	**776,601**	**855,903**	**2,062,626**
		Carryover PO's				*21,565*	
		Fund Balance - December 31st	**729,413**	**1,432,119**	**1,655,518**	**1,554,652**	**492,026**

PUBLIC UTILITIES ADMINISTRATION

Public Utilities Administration division oversees and assists all department divisions, including project planning and execution, and integration of utility services with other City departments.



Authorized Personnel	2023	2024	2025	2026
Utilities Director	1	1	1	1
Deputy Director	1	1	1	1
Project Manager	1	1	1	2
CMMS/GIS Analyst	1	1	1	0
Administrative Assistant	1	1	1	1
*Watershed Coordinator	1	1	1	1
Total	**6**	**6**	**6**	**6**

*All positions except Watershed Coordinator are split between Water, Wastewater and Stormwater funds.

2026 Budget Summary		
	Water Administration	**Wastewater Administration**
Services & Charges	1,694,579	1,867,251
Transfers	1,285,727	2,000,000
Personal Services	427,497	427,275
Refunds/Reimbursements	20,000	0
Materials & Supplies	500	200
Total Public Utilities Admin	**3,428,303**	**4,294,726**

2026 BUDGET DETAIL
FUND: WATER
DEPARTMENT: WATER ADMINISTRATION

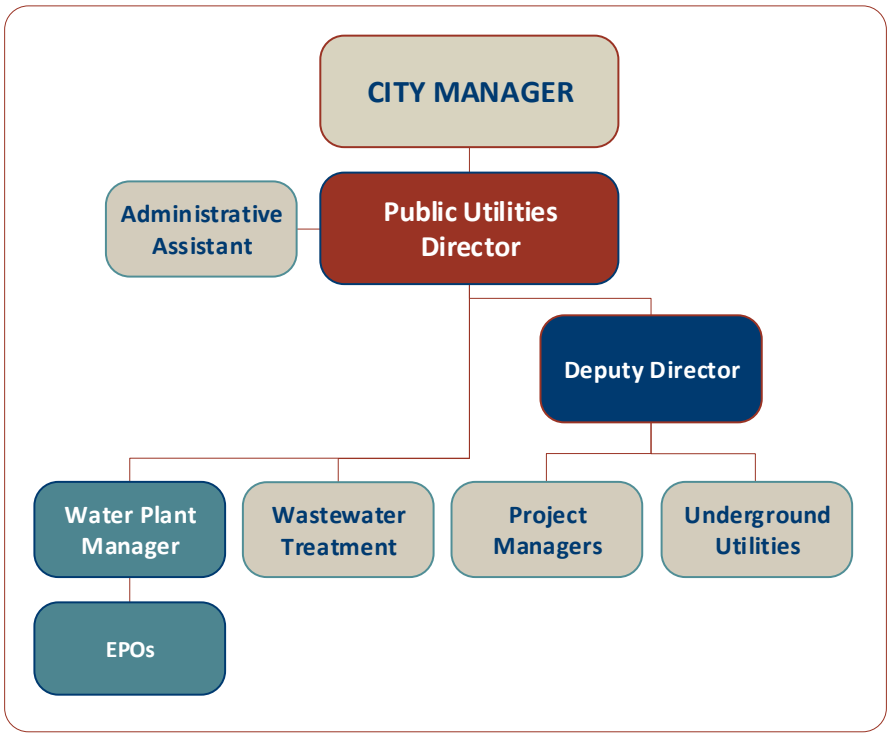
Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**2,039,397**	**2,250,133**	**2,248,239**	**2,248,239**	**2,183,806**		
53000023- 430100	Investment Income	401,089	481,794	350,000	459,321	350,000	0.0%	-23.8%
53000451- 475100	Rental Income	0	48,000	24,000	24,480	24,970	4.0%	2.0%
479210	Service Fees	97,718	123,105	100,000	108,195	120,000	20.0%	10.9%
479220	Reconnect Fees	61,025	0	70,000	60,785	60,000	-14.3%	-1.3%
481200	Meter Charges	7,342,919	7,852,038	8,298,899	8,548,224	8,400,000	1.2%	-1.7%
481300	Collection Agency	3,707	1,332	10,000	1,003	1,500	-85.0%	49.6%
53000452- 484300	Miscellaneous	19,773	25,976	20,000	51,590	25,000	25.0%	-51.5%
	Total Revenue	**7,926,231**	**8,532,244**	**8,872,899**	**9,253,597**	**8,981,470**	**1.2%**	**-2.9%**
53018000-	Administrative Expenses	3,769,754	4,316,966	5,830,786	4,702,270	3,428,303	-41.2%	-27.1%
53018200-	Treatment Expenses	2,769,948	2,981,797	3,452,008	3,094,536	3,730,012	8.1%	20.5%
53018400-	Distribution Expenses	1,175,793	1,235,375	1,391,730	1,201,318	1,604,528	15.3%	33.6%
	Total Expenditures	**7,715,495**	**8,534,138**	**10,674,524**	**8,998,124**	**8,762,843**	**-17.9%**	**-2.6%**
	Carryover PO's				*319,906*			
	Fund Balance - December 31st	**2,250,133**	**2,248,239**	**446,614**	**2,183,806**	**2,402,433**		
	WATER ADMINISTRATION							
53018000- 510000	Wages	282,175	267,389	306,611	270,263	292,688	-4.5%	8.3%
510500	Overtime Wages	0	214	0	355	0	100.0%	-100.0%
511100	PERS	34,718	36,858	42,926	35,131	40,976	-4.5%	16.6%
511300	Medicare	3,984	3,731	4,446	3,759	4,244	-4.5%	12.9%
511400	Workers Compensation	2,631	0	3,066	3,066	2,927	-4.5%	-4.5%
511600	Health Insurance	60,104	79,610	81,652	78,890	83,985	2.9%	6.5%
511650	Dental Insurance	2,170	2,991	2,932	2,705	2,015	-31.3%	-25.5%
511700	Life Insurance	459	570	576	576	500	-13.2%	-13.2%
511750	Vision Insurance	0	194	194	168	162	-16.5%	-3.6%
520100	Uniform	753	692	1,000	622	1,000	0.0%	60.8%
521000	Cellular Telephones	1,348	1,188	1,750	1,143	1,750	0.0%	53.1%
522000	Postage	44,127	49,980	53,879	50,211	65,000	20.6%	29.5%
523100	Professional Services	91,608	86,234	137,500	64,690	100,000	-27.3%	54.6%
523104	Utility Billing Fees	24,157	41,911	65,000	30,266	62,500	-3.8%	106.5%
523175	Chargeback - General Fund	867,000	899,654	1,085,329	1,085,329	1,239,634	14.2%	14.2%
526000	Travel/Training	1,189	3,030	3,500	2,313	3,500	0.0%	51.3%
526100	Membership and Dues	407	85	1,000	414	2,000	100.0%	383.1%
527220	Information Technology Rotary	125,000	156,502	172,925	172,925	162,854	-5.8%	-5.8%
527240	Facility Maintenance Rotary	0	0	2,000	2,000	2,000	0.0%	0.0%
528000	Liability/Property Insurance	87,531	85,254	90,000	86,760	44,341	-50.7%	-48.9%
529210	Real Estate Taxes	7,871	8,727	9,000	9,046	9,500	5.6%	5.0%
529310	Bank Fees	30,733	80,248	95,000	8,256	0	-100.0%	-100.0%
529500	Collection Charges	52	306	0	909	500	100.0%	-45.0%
531000	Office Supply	2,335	197	500	0	500	0.0%	100.0%
560020	Refunds	13,675	13,612	20,000	42,473	20,000	0.0%	-52.9%
570000	Transfer - Water CIP	800,000	1,212,060	2,150,000	1,250,000	0	-100.0%	-100.0%
570000	Transfer - Plant CIP/Cap. Debt	1,285,727	1,285,728	1,500,000	1,500,000	1,285,727	-14.3%	-14.3%
	TOTAL WATER ADMINISTRATIVE	**3,769,754**	**4,316,966**	**5,830,786**	**4,702,270**	**3,428,303**	**-41.2%**	**-27.1%**

LINE ITEM DETAIL
WATER FUND **Explanation of significant line items**
WATER ADMINISTRATION Division

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$292,688	Wages for existing staff
Cellular Telephones	521000	$1,750	Stipend payments to employees for the work related uses of personal cellular devices
Professional Services	523100	$100,000	Penry Wellfield Monitoring Services; Janitorial Services; Flow Modeling; Engineering Services
Travel/Training	526000	$3,500	Travel costs associated with license, certification, software, and association trainings

WATER TREATMENT

The division is responsible for the disinfection of surface and ground waters, ensuring an average of 3.35 million gallons per day of safe and healthy potable water for resident consumption. Meeting Ohio EPA guidelines is a daily task that water treatment staff ensure via constant sampling and testing.



Authorized Personnel	2023	2024	2025	2026
Water Plant Manager	1	1	1	1
Water EPO III	5	5	5	3
Water EPO II	1	1	1	3
Water EPO I	1	1	1	0
Water EPO OIT	0	0	0	1
Seasonal	0.25	0.25	0.25	0.25
Total	**8.25**	**8.25**	**8.25**	**8.25**

2026 Budget Summary	
Services & Charges	1,521,700
Personal Services	1,184,512
Materials & Supplies	865,800
Capital Outlay	158,000
Total Water Treatment	**3,730,012**

2026 BUDGET DETAIL
FUND: WATER
DEPARTMENT: WATER TREATMENT

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
53018200- 510000	Wages	710,290	670,856	700,990	712,901	747,084	6.6%	4.8%
510500	Overtime Wages	31,784	18,864	30,300	25,017	30,300	0.0%	21.1%
511100	PERS	91,927	94,434	102,381	99,533	108,834	6.3%	9.3%
511300	Medicare	10,004	9,453	10,604	10,146	11,272	6.3%	11.1%
511400	Workers Compensation	6,786	0	7,313	7,313	7,774	6.3%	6.3%
511600	Health Insurance	204,917	234,060	245,540	245,587	270,586	10.2%	10.2%
511650	Dental Insurance	7,535	9,085	8,904	8,860	6,678	-25.0%	-24.6%
511700	Life Insurance	960	1,352	1,368	1,368	1,408	2.9%	2.9%
511750	Vision Insurance	0	504	504	555	576	14.3%	3.8%
520100	Uniform	4,903	4,678	11,000	9,076	11,500	4.5%	26.7%
520110	Clothing, Safety, Security	3,392	3,181	0	0	0	100.0%	100.0%
521000	Cellular Telephone	1,320	1,320	1,600	1,320	1,600	0.0%	21.2%
521100	Electric	528,515	649,506	762,500	697,030	750,000	-1.6%	7.6%
521200	Heat	35,930	31,677	70,000	32,755	70,000	0.0%	113.7%
521300	Generator Fuel	2,920	2,438	8,000	3,315	8,000	0.0%	141.3%
523100	Professional Services	68,198	87,082	106,000	82,507	123,000	16.0%	49.1%
523630	Outside Lab	62,601	41,361	53,000	49,896	75,000	41.5%	50.3%
526000	Travel / Training	3,150	890	5,000	1,297	5,000	0.0%	285.5%
526100	Membership and Dues	803	924	1,800	1,602	1,800	0.0%	12.4%
526200	Licensing Fees	16,825	17,709	25,000	17,790	25,000	0.0%	40.5%
527010	Maintenance of Equipment	110,688	137,441	140,000	95,944	300,000	114.3%	212.7%
527020	Maintenance of Facility	93,543	133,185	172,000	166,455	140,000	-18.6%	-15.9%
527210	Garage Rotary	11,250	9,000	10,800	10,800	6,700	-38.0%	-38.0%
527215	Corrosion Prevention	252	504	504	504	1,600	217.5%	217.5%
527230	Fleet Fuel Chargeback	4,500	4,883	4,000	4,000	2,500	-37.5%	-37.5%
527240	Facility Maintenance Rotary	0	0	2,000	0	0	-100.0%	100.0%
531000	Office Supply	888	821	1,600	721	1,600	0.0%	122.0%
533035	Fuel Supply	330	0	0	0	0	100.0%	100.0%
533210	Chemical Supply	633,012	687,360	751,000	645,545	800,000	6.5%	23.9%
533410	Lab Supply	25,371	29,070	30,000	26,742	30,000	0.0%	12.2%
537000	Repair Materials	14,360	17,471	22,000	17,988	24,000	9.1%	33.4%
537200	Fac.Maintenance Supply	4,337	4,920	6,000	4,771	6,000	0.0%	25.8%
539000	Small Equipment	6,460	4,830	4,000	4,041	4,200	5.0%	3.9%
550300	New Equip / Cap Outlay	72,200	72,940	115,000	109,159	158,000	37.4%	44.7%
	TOTAL WATER TREATMENT	**2,769,948**	**2,981,797**	**3,410,708**	**3,094,536**	**3,730,012**	**9.4%**	**20.5%**

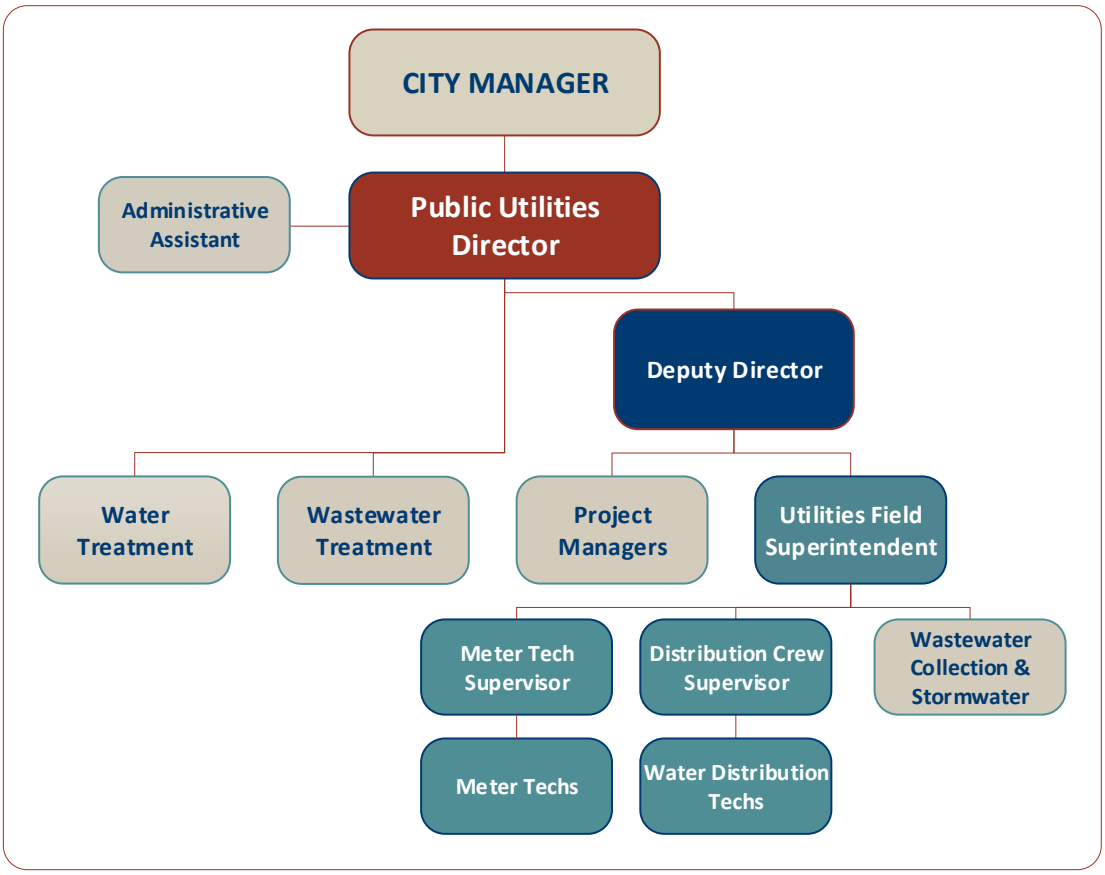
LINE ITEM DETAIL
WATER FUND
WATER TREATMENT DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$747,084	Wages for existing staff
Professional Services	523100	$123,000	Risk & Resiliency Plan; PLC Programming; Membrane Maint. Program; CCR Report; Remote Alarm Software; Cathodic Protection Inspection; Valve PM Program
Outside Lab	523630	$75,000	Required additional third party testing for OEPA water quality submissions
Travel / Training	526000	$5,000	Training as required to comply with water plant operator certifications
Licensing Fees	526200	$25,000	Yearly WTP operating license - Ohio EPA
Maintenance of Equipment	527010	$300,000	Membrane Pre-Filter Service; Cartridge Filter Replacements; Generator Maintenance; Preventive Maintenance Services; Spare Parts; Meter Calibrations
Maintenance of Facility	527020	$140,000	Paint Recoating of Exposed Piping; General Maintenance; Facility Inspections and PM; Grounds Maintenance; Lubrication Supplies
Chemical Supply	533210	$800,000	Yearly supply of the chemicals used in the water treatment process, equipment cleaning, and disinfection processes
Capital Outlay	550300	$158,000	Twp. Fire Dept Radio Repeater Upgrades; New Electrical Drive Equipment; Phosphate Feed Pumps; New Crane Hoist for Cascade Aerator Pump Station

WATER DISTRIBUTION

The division is responsible for the delivery of treated drinking water to over 15,000 customers daily through 217 miles of water lines and 2,540 fire hydrants. The division is also a first responder for water line emergencies, to isolate and make repairs as quickly as possible.



Authorized Personnel	2023	2024	2025	2026
Division Supervisor	1	1	2	2
Distribution Techs	3	3	3	3
Meter Techs	3	3	3	3
Seasonal	0.72	0.72	0.72	0.72
Total	**7.72**	**7.72**	**8.72**	**8.72**

2026 Budget Summary	
Personal Services	916,228
Materials & Supplies	419,500
Services & Charges	233,800
Capital Outlay	35,000
Total Water Distribution	**1,604,528**

2026 BUDGET DETAIL
FUND: WATER
DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
53018400- 510000	Wages	426,208	423,278	512,858	435,021	564,656	10.1%	29.8%
510500	Overtime Wages	11,714	7,253	15,800	5,828	15,800	0.0%	171.1%
511100	PERS	60,780	59,820	74,013	61,426	81,264	9.8%	32.3%
511300	Medicare	5,982	5,812	7,408	5,996	8,163	10.2%	36.1%
511400	Workers Compensation	4,638	0	5,287	5,287	5,805	9.8%	9.8%
511600	Health Insurance	179,675	197,202	212,025	184,590	233,813	10.3%	26.7%
511650	Dental Insurance	5,772	6,274	6,516	5,321	4,887	-25.0%	-8.2%
511700	Life Insurance	840	1,183	1,197	1,197	1,408	17.6%	17.6%
511750	Vision Insurance	0	336	360	360	432	20.0%	20.0%
520100	Uniform	3,096	3,231	9,300	6,689	9,500	2.2%	42.0%
520110	Clothing	1,630	3,082	0	0	0	100.0%	100.0%
521000	Cellular Telephone	3,819	3,617	4,300	4,443	5,500	27.9%	23.8%
521100	Electric	15,622	14,863	17,500	14,525	20,000	14.3%	37.7%
521200	Heat	2,555	2,161	5,500	4,291	5,500	0.0%	28.2%
521300	Generator Fuel	0	0	500	0	500	0.0%	100.0%
523100	Professional Services	46,878	63,382	65,000	45,933	65,000	0.0%	41.5%
523500	Rent	388	704	1,500	100	1,500	0.0%	1400.0%
526000	Travel/Training/Safety/Security	567	115	2,500	2,192	8,800	252.0%	301.5%
526100	Memberships	95	0	250	0	250	0.0%	100.0%
526200	Licenses	129	0	600	36	600	0.0%	1582.6%
527010	Maintenance of Equipment	15,269	1,046	4,000	2,200	4,200	5.0%	90.9%
527020	Maintenance of Facility	3,224	3,334	6,000	2,484	15,000	150.0%	503.9%
527210	Garage Rotary	38,000	43,600	20,800	52,100	70,000	236.5%	34.4%
527215	Corrosion Prevention	1,008	2,016	2,016	2,016	450	-77.7%	-77.7%
527230	Fleet Fuel Chargeback	42,900	37,769	32,000	32,000	27,000	-15.6%	-15.6%
533000	Operating Supply	156,759	197,265	245,000	171,998	260,000	6.1%	51.2%
533035	Fuel Supply	3,472	0	0	0	0	100.0%	100.0%
533110	Meter Replacement	143,019	131,250	100,000	135,607	150,000	50.0%	10.6%
537000	Repair Material	0	40	2,000	57	2,000	0.0%	3382.5%
539000	Small Equipment	1,753	6,070	7,500	7,272	7,500	0.0%	3.1%
550300	New Equip / Cap Outlay	0	20,670	30,000	12,350	35,000	16.7%	183.4%
	TOTAL WATER DISTRIBUTION	**1,175,793**	**1,235,375**	**1,391,730**	**1,201,318**	**1,604,528**	**15.3%**	**33.6%**

LINE ITEM DETAIL
WATER FUND
DISTRIBUTION SYSTEMS DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$564,656	Includes contractual advances in Technician series and a Division Supervisor for Meter Technicians
Electric	521100	$20,000	Electric costs for three elevated water storage tanks and for 241 Cherry Street Facility
Heat	521200	$5,500	Natural gas costs for 241 Cherry Street Facility
Professional Services	523100	$65,000	Laboratory analysis, OUPS program fees, equipment rental, emergency plumbing services, spoils disposal fees, materials fabrication, testing equipment calibration charges, service line boring projects, asphalt restoration projects, printed forms fabrication, excavation contractor services, Emergency Contractor Services, Engineering services.
Training/Security	526000	$8,800	OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops
Operating Supply	533000	$260,000	Water system maintenance & repair materials; brass goods (angle ball valves, dual check valves, dual check cartridges, curb valves, corporation valves, couplers, fittings), copper tubing, meter pits, pit castings, Main line valves, main valve boxes, main line couplers, main line fittings, main repair bands, ductile iron pipe, replacement fire hydrants, hydrant repair kits, Stone, asphalt, concrete, topsoil, Operating supplies; hardware items, plumbing materials, hydrant paint, marking paint, safety equipment, lubricants, hand and specialty tools, office and cleaning supplies, Water Tank Equipment.
Meter Replacement	533110	$150,000	New Residential Meters, Meter Replacement.
New Equip/Cap Outlay	550300	$35,000	Valve Turning Machine SD Slide

2026 BUDGET DETAIL

FUND: WATER CONSTRUCTION

The Water Construction Fund accounts for maintenance related capital improvements within the water fund. Projects are taken from the five-year Capital Improvement Plan (CIP) adopted by City Council.

Org-Object-Project			Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
			Fund Balance - January 1st	**738,670**	**1,847,726**	**3,706,111**	**3,706,111**	**1,512,255**
53100025-	493020		Transfer from Water Fund	800,000	1,212,060	2,150,000	1,250,000	0
	493020		Transfer from Water Fund Surcharge	1,285,727	1,285,728	1,500,000	1,500,000	1,285,727
	493020		Transfer from Water Reserve	0	2,000,000	0	0	0
	494030		Advances In from Water Cap	2,500,000	0	0	0	0
53100452-	483100		Reimbursements	9	0	0	0	0
53100453-	420700		State Grant	0	0	0	10,000	0
			Total Revenues	**4,585,736**	**4,497,788**	**3,650,000**	**2,760,000**	**1,285,727**
53118000-	580100		OWDA Principal Debt Service - Plant	753,666	778,000	803,131	803,131	829,086
	580200		OWDA Interest Debt Service - Plant	532,061	507,727	482,596	482,596	456,641
53118200-	550300	-WT020	Well Cleaning - Riverview, Penry	35,070	53,000	0	0	0
	550310		Pressure Filter Improvements	452,344	400,000	0	560,000	0
	550310	-WT003	Plant Maintenance	842,496	249,010	175,000	284,833	175,000
	550310	-WT031	Plant Improvements	0	0	578,000	284,886	120,000
53118400-	523100	-WT030	Lead Service Line Mapping	0	101,770	0	52,725	0
	550300	-CNR25	CDBG Neighborhood Revitalization 2025	0	3,732	0	0	0
	550300	-CNR27	CDBG Neighborhood Revitalization 2027	0	0	0	0	85,000
	550300	-POINT	The Point - Waterline	300,000	0	0	0	0
	550300	-WT001	Elevated Tank Painting	0	0	1,390,000	0	0
	550300	-WT005	Fire Flow Improvement	125,105	0	180,000	152,937	180,000
	550300	-WT006	Water Meter Replacement	1,690	18,254	25,000	47,609	25,000
	550300	-WT008	Automated Meter Reading	6,471	0	0	0	0
	550300	-WT010	Rt. 23 Turn Lane Improvements	2,212	5,726	0	0	0
	550300	-WT019	Pennsylvania Ave. Waterline	271,855	22,184	0	0	0
	550300	-WT021	S Franklin St. Waterline	28,598	0	0	0	0
	550300	-WT027	N Franklin St. Waterline	125,113	0	0	0	0
	550300	-WT028	Harrison St. Waterline	0	0	150,000	0	150,000
	550300	-WT032	Fountain Ave. Waterline	0	0	0	0	100,000
	550320		Equipment Purchase	0	0	490,000	382,256	0
	570500		Advances Out	0	500,000	500,000	500,000	500,000
			Total Expenses	**3,476,680**	**2,639,403**	**4,773,727**	**3,550,973**	**2,620,727**
			Carryover PO's				*1,402,882*	
			Fund Balance - December 31st	**1,847,726**	**3,706,111**	**2,582,384**	**1,512,255**	**177,255**

2026 BUDGET DETAIL

FUND: WATER UTILITY RESERVE FUND

The Water Utility Reserve Fund was created in compliance with bond covenants from the last water bond issue. Operational reserves are t
from the water operating fund to be used for future projects and oversizing projects.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**2,000,000**	**2,000,000**	**0**	**0**	**0**
	Total Revenue	**0**	**0**	**0**	**0**	**0**
53318000- 570000	Transfer to Water Construction fund	0	2,000,000	0	0	0
	Total Expenditures	**0**	**2,000,000**	**0**	**0**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**2,000,000**	**0**	**0**	**0**	**0**

2026 BUDGET DETAIL

FUND: WATER CUSTOMER DEPOSIT

The Water Customer Deposit Fund is used to account for the City residents' water deposits. After 24 months of time payments, the deposit is first applied to their account; the remainder refunded to the customer.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**121,299**	**139,909**	**119,619**	**119,619**	**79,477**
53500451- 482100	Water Customer Deposits	20,506	24,558	45,000	19,652	21,000
	Total Revenue	**20,506**	**24,558**	**45,000**	**19,652**	**21,000**
53553500- 560030	Deposit Refunds	1,897	44,848	45,000	59,793	24,000
	Total Expenditures	**1,897**	**44,848**	**45,000**	**59,793**	**24,000**
	Carryover PO's					
	Fund Balance - December 31st	**139,909**	**119,619**	**119,619**	**79,477**	**76,477**

2026 BUDGET DETAIL

FUND: WATER CAPACITY FEE

The Water Construction Fund accounts for capital improvements within the water fund. Projects are taken from the five-year Capital Improvement Plan adopted by City Council.

Org-Object-Project		*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
		Fund Balance - January 1st	**11,954,731**	**6,387,926**	**7,110,577**	**7,110,577**	**4,880,593**
53600451-	481400	Capacity Fees	3,034,844	5,251,581	5,000,000	3,889,960	4,000,000
53600452-	483100	Reimbursements	126	79	0	0	0
53600025-	494030	Advances In Water Construction Fund	0	500,000	500,000	500,000	500,000
	494030 -SWMLG	Advances In CIP Fund	220,000	220,000	220,000	220,000	220,000
		Total Revenues	**3,254,969**	**5,971,660**	**5,720,000**	**4,609,960**	**4,720,000**
53618000-	580100	OWDA Principal	444,942	459,841	475,246	475,246	491,174
	580200	OWDA Interest	305,809	290,910	275,505	275,505	259,577
53618400-	580100	G.O. Bond Principal	149,630	152,747	162,099	162,099	165,216
	580200	G.O. Bond Interest	61,348	55,363	49,253	49,253	42,769
53618200-	550310	Pressure Filter Upgrade	1,362,068	755,683	0	108,856	0
53618400-	523120	Water Master Plan Update	0	71,781	0	93,526	0
	550300 -BYXBE	Byxbe Waterline Extension	0	0	0	0	1,600,000
	550300 -NW001	Merrick Waterline	0	0	0	0	1,800,000
	550300 -PU001	South Industrial Loop	0	5,415	2,125,000	95,976	2,000,000
	550300 -SWMLG	Sawmill Parkway Waterline	1,060,156	1,081,579	0	27,893	0
	550300 -WT007	Water Line Extensions/Oversizing	0	35,600	200,000	101,793	200,000
	550300 -WT011	Olentangy Ave. River Crossing	1,861,616	902,907	0	0	0
	550300 -WT013	Panhandle Bridge Waterline	95,048	854,395	0	1,497,185	55,300
	550300 -WT018	Gleasonkamp Dam Breach	18,214	0	0	0	0
	550300 -WT022	Braumiller Rd 16" Water Main	69,161	34,492	0	78,543	3,500
	550300 -WT025	US42 Watermain Extension	0	48,643	1,000,000	22,965	0
	550300 -WT026	Troy Rd Loop	888,871	881	0	0	0
	550300 -WT029	Upground Reservoir	0	4,374	0	2,880	0
	560020	Refunds	4,912	494,396	0	24,560	0
	570500	Advances Out	2,500,000	0	0	0	0
		Total Expenses	**8,821,774**	**5,249,009**	**4,287,103**	**3,016,282**	**6,617,536**
		Carryover PO's				*3,823,663*	
		Fund Balance - December 31st	**6,387,926**	**7,110,577**	**8,543,474**	**4,880,593**	**2,983,056**

2026 BUDGET DETAIL
FUND: WASTEWATER
DEPARTMENT: ADMINISTRATION

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**8,113,975**	**9,484,983**	**9,305,029**	**9,305,029**	**8,731,757**		
54000023- 430100	Investment Income	539,286	914,187	500,000	883,545	700,000	40.0%	-20.8%
54000501- 479110	Surcharges	83,563	71,100	85,000	68,551	65,000	-23.5%	-5.2%
479120	Septage Receiving Charges	330,921	311,540	320,000	307,497	310,000	-3.1%	0.8%
481200	Meter Charges	7,841,692	8,070,110	8,135,000	8,656,580	8,547,914	5.1%	-1.3%
481300	Collection Agency	4,738	1,671	5,000	5,974	3,000	-40.0%	-49.8%
54000502- 484300	Miscellaneous	8,881	1,003	1,000	1,870	1,000	0.0%	-46.5%
	Total Revenue	**8,809,080**	**9,369,611**	**9,046,000**	**9,924,016**	**9,626,914**	**6.4%**	**-3.0%**
54018600-	Administrative Expenses	4,166,908	6,315,407	6,658,611	6,431,111	4,294,726	-35.5%	-33.2%
54018800-	Treatment Expenses	2,577,130	2,600,260	3,150,486	2,912,527	3,301,849	4.8%	13.4%
54019000-	Collection Expenses	694,034	633,898	816,082	783,433	927,480	13.7%	18.4%
	Total Expenditures	**7,438,072**	**9,549,565**	**10,625,179**	**10,127,070**	**8,524,055**	**-19.8%**	**-15.8%**
	Carryover PO's				*370,218*			
	Fund Balance - December 31st	**9,484,983**	**9,305,029**	**7,725,850**	**8,731,757**	**9,834,616**		

WASTEWATER ADMINISTRATIVE

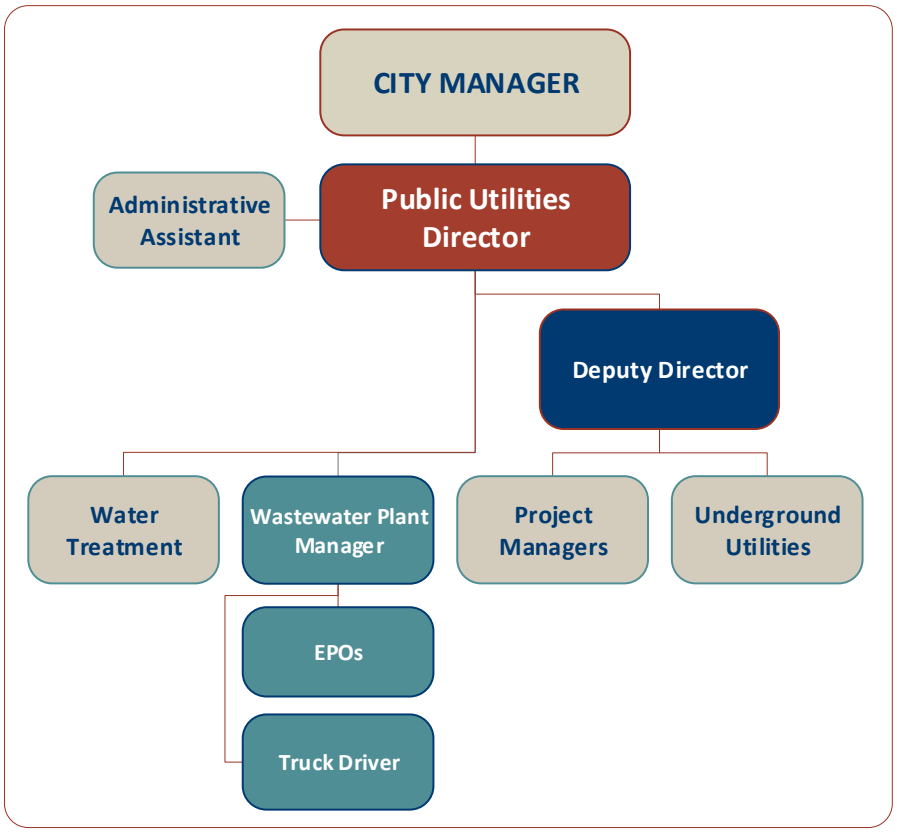
Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
54018600- 510000	Wages	281,920	267,392	306,611	269,586	292,688	-4.5%	8.6%
510500	Overtime Wages	0	214	0	355	0	100.0%	-100.0%
511100	PERS	34,718	36,858	42,926	35,036	40,976	-4.5%	17.0%
511300	Medicare	3,983	3,731	4,446	3,750	4,244	-4.5%	13.2%
511400	Workers Compensation	2,631	0	3,066	3,066	2,927	-4.5%	-4.5%
511600	Health Insurance	60,104	79,611	81,652	78,633	83,763	2.6%	6.5%
511650	Dental Insurance	2,170	2,992	2,932	2,695	2,015	-31.3%	-25.2%
511700	Life Insurance	459	570	576	576	500	-13.2%	-13.2%
511750	Vision Insurance	0	194	194	168	162	-16.5%	-3.6%
520100	Uniforms	753	692	1,000	554	1,000	0.0%	80.6%
521000	Cellular Telephone	1,348	1,188	2,000	1,143	1,750	-12.5%	53.1%
522000	Postage	44,127	49,980	53,879	50,211	65,000	20.6%	29.5%
523100	Professional Services	45,067	46,632	116,500	40,188	100,000	-14.2%	148.8%
523104	Utility Billing Fees	24,157	41,911	42,749	30,266	45,000	5.3%	48.7%
523175	Chargeback - General Fund	823,000	922,742	1,166,182	1,166,182	1,336,936	14.6%	14.6%
526000	Travel/Training	465	2,711	4,000	2,204	4,000	0.0%	81.5%
526100	Membership and Dues	85	180	300	271	250	-16.7%	-7.7%
527220	Information Technology Rotary	80,000	96,133	131,898	131,898	199,815	51.5%	51.5%
527240	Facility Maintenance Rotary	0	0	2,000	2,000	2,000	0.0%	0.0%
528000	Liability/Property Insurance	103,547	100,849	110,000	102,631	110,000	0.0%	7.2%
529310	Bank Fees	30,733	80,248	85,000	8,256	500	-99.4%	-93.9%
529500	Collection Charges	70	410	500	1,146	1,000	100.0%	-12.8%
531000	Office Supply	2,570	168	200	192	200	0.0%	4.3%
560020	Refunds	0	0	0	105	0	100.0%	-100.0%
570000	Transfer - Sewer CIP	974,129	2,860,000	1,000,000	1,000,000	1,000,000	0.0%	0.0%
570000	Transfer - Sewer Capacity Fund	1,650,871	1,720,000	3,500,000	3,500,000	1,000,000	-71.4%	-71.4%
	TOTAL WASTEWATER ADMIN	**4,166,908**	**6,315,407**	**6,658,611**	**6,431,111**	**4,294,726**	**-35.5%**	**-33.2%**

LINE ITEM DETAIL
WASTEWATER FUND **Explanation of significant line items**
WASTEWATER ADMINISTRATION DIVISION

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$292,688	Wages for existing staff
Cellular Telephone	521000	$1,750	Stipend payments to employees for the work related uses of personal cellular devices
Professional Services	523100	$100,000	Janitorial Services; Flow Modeling; Engineering Services
Travel/Training	526000	$4,000	Travel costs associated with license, certification, software, and association trainings

WASTEWATER TREATMENT

The Wastewater Treatment division treats domestic and industrial wastewater and returns it to the Olentangy River in an environmentally safe and clean way. The treatment plant is staffed at all hours, every day of the year, by a rotation of shift and maintenance operators.



Authorized Personnel	2023	2024	2025	2026
Waste Water Plant Manager	1	1	1	1
EPO Class III	3	3	3	4
EPO Class I	3	3	3	3
Truck Driver	1	1	1	1
Seasonal	0.25	0.25	0.25	0.25
Total	**9.25**	**9.25**	**9.25**	**9.25**

2026 Budget Summary	
Services & Charges	1,667,950
Personal Services	1,261,899
Materials & Supplies	372,000
Total Wastewater Treatment	**3,301,849**

2026 BUDGET DETAIL
FUND: WASTEWATER
DEPARTMENT: WASTEWATER TREATMENT

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
54018800- 510000	Wages	698,383	734,144	786,602	768,856	800,553	1.8%	4.1%
510500	Overtime Wages	22,220	32,290	30,000	24,602	30,000	0.0%	21.9%
511100	PERS	96,872	104,131	114,324	107,397	116,277	1.7%	8.3%
511300	Medicare	10,024	10,570	11,841	10,919	12,043	1.7%	10.3%
511400	Workers Compensation	7,262	0	8,166	8,166	8,306	1.7%	1.7%
511600	Health Insurance	213,057	259,366	261,984	266,410	285,473	9.0%	7.2%
511650	Dental Insurance	7,681	9,642	9,450	9,343	7,087	-25.0%	-24.1%
511700	Life Insurance	1,080	1,521	1,539	1,539	1,584	2.9%	2.9%
511750	Vision Insurance	0	576	576	567	576	0.0%	1.6%
520100	Uniform	3,876	4,115	10,000	5,974	10,000	0.0%	67.4%
520110	Clothing/Safety	1,963	2,196	0	0	0	100.0%	100.0%
521000	Cellular Telephone	600	600	1,000	600	600	-40.0%	0.0%
521100	Electric	408,709	444,780	525,000	466,515	600,000	14.3%	28.6%
521200	Heat	17,876	15,127	50,000	28,910	65,000	30.0%	124.8%
521300	Generator Fuel	1,519	4,231	7,500	2,290	7,500	0.0%	227.4%
523100	Professional Services	86,162	65,740	100,000	80,359	100,000	0.0%	24.4%
523610	Sludge Removal	300,834	294,114	400,000	286,008	400,000	0.0%	39.9%
523630	Outside Lab	13,760	15,290	17,500	16,624	20,000	14.3%	20.3%
526000	Travel / Training	5,889	625	6,000	1,269	6,000	0.0%	372.8%
526100	Membership and Dues	942	736	1,000	972	1,000	0.0%	2.8%
526200	Licensing Fees	7,339	8,402	10,000	5,823	10,000	0.0%	71.7%
527010	Maintenance of Equipment	124,967	175,711	200,000	247,572	225,000	12.5%	-9.1%
527020	Maintenance of Facility	97,968	60,042	125,000	167,768	150,000	20.0%	-10.6%
527210	Garage Rotary	11,000	17,400	20,800	20,800	38,000	82.7%	82.7%
527215	Corrosion Prevention	252	504	504	504	850	68.7%	68.7%
527230	Fleet Fuel Chargeback	43,200	20,155	35,500	35,500	34,000	-4.2%	-4.2%
531000	Office Supply	623	511	1,000	125	1,000	0.0%	700.3%
533035	Fuel Supply	650	0	1,000	340	1,000	0.0%	194.4%
533210	Chemical Supply	289,123	301,492	350,000	312,244	350,000	0.0%	12.1%
533410	Lab Supply	11,195	16,249	17,000	16,677	17,000	0.0%	1.9%
537000	Repair Materials	0	0	500	0	500	0.0%	100.0%
538100	Incidentals	105	0	500	0	500	0.0%	100.0%
539000	Small Equipment	2,000	0	2,000	931	2,000	0.0%	114.8%
550300	New Equip / Cap Outlay	90,000	0	30,000	16,924	0	-100.0%	-100.0%
	TOTAL WASTEWATER TREATMENT	**2,577,130**	**2,600,260**	**3,136,286**	**2,912,527**	**3,301,849**	**5.3%**	**13.4%**

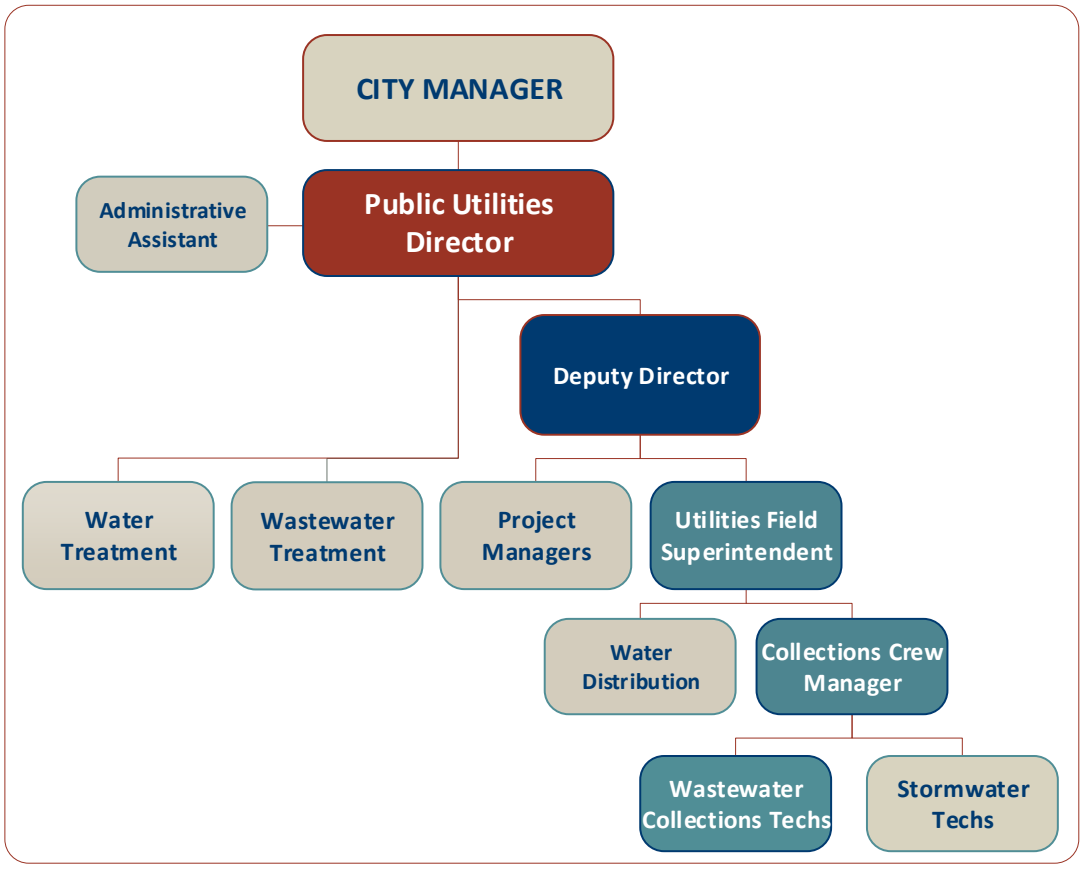
LINE ITEM DETAIL
WASTEWATER FUND
WASTEWATER TREATMENT DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$800,553	Wages for existing staff; contractual changes for operaters
Professional Services	523100	$100,000	Misc Prof Service Fee; Annual Transformer Testing; Cleaning service fees; Hach Service Contract; HVAC Work; SCADA Work; Generator Service Contract; Crane Inspection; Annual Fire Extinguisher Service
Outside Lab	523630	$20,000	NPDES Lab Analysis; Priority Pollutants Analysis
Sludge Removal	523610	$400,000	Disposal of Sludge at Biogas Facility; Disposal of Sludge at Landfill
Maintenance of Equipment	527010	$225,000	General Equipment Repair; Influent Pump Repair; Mixed Liquor Recycle Pump Repair; VFD Equipment Upgrades/repairs; PLC Equipment Upgrades/repairs; UV Disinfection Equipment; Aeration Tank Mixer Repair; Lube and Maintenance Supply; Belt Filter Press Replacement Belts; Disk Filter Replacement Panels
Maintenance of Facility	527020	$150,000	General Facility Maintenance; Overhead Door Replacement; NPW Hydrant Replacement; HVAC Repairs; Equipment for Shop Expansion
Chemical Supply	533210	$350,000	Ferric Chloride; Polymer; Sludge Oxidizer; Defoamer

WASTEWATER COLLECTION

The division is responsible for 185 miles of sanitary sewer gravity mains, 5.4 miles of sanitary sewer force mains and 4,242 manholes that comprise the City's wastewater collection system. Crews maintain the pump stations and performs sewer line maintenance and inspection.



Authorized Personnel	2023	2024	2025	2026
Collections Supervisor	1	1	1	1
Sewer Collection Tech	2	2	2	2
Seasonal	0.62	0.62	0.62	0.62
Total	**4.62**	**4.62**	**4.62**	**4.62**

2026 Budget Summary	
Personal Services	356,330
Services & Charges	279,150
Materials & Supplies	251,000
Capital Outlay	32,000
Total Wastewater Collection	**927,480**

2026 BUDGET DETAIL
FUND: WASTEWATER
DEPARTMENT: WASTEWATER COLLECTION

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
54019000- 510000	Wages	189,977	156,412	218,291	271,117	210,624	-3.5%	-22.3%
510500	Overtime Wages	3,514	1,906	13,200	3,192	7,000	-47.0%	119.3%
511100	PERS	22,431	22,046	32,409	28,434	30,467	-6.0%	7.2%
511300	Medicare	2,665	2,135	3,241	3,755	3,048	-6.0%	-18.8%
511400	Workers Compensation	2,383	0	2,315	2,315	2,176	-6.0%	-6.0%
511600	Health Insurance	56,625	62,742	98,807	87,213	108,585	9.9%	24.5%
511650	Dental Insurance	2,155	2,437	3,582	3,210	2,686	-25.0%	-16.3%
511700	Life Insurance	360	507	513	513	528	2.9%	2.9%
511750	Vision Insurance	0	144	216	180	216	0.0%	20.3%
520100	Uniform	2,608	2,771	5,900	4,145	5,500	-6.8%	32.7%
520110	Clothing	1,420	1,528	0	0	0	100.0%	100.0%
521000	Cellular Telephone	5,451	8,139	9,100	7,148	9,000	-1.1%	25.9%
521100	Electric	23,691	25,186	32,000	24,210	35,000	9.4%	44.6%
521200	Heat	2,555	2,161	5,500	4,291	6,000	9.1%	39.8%
523100	Professional Services	55,619	99,882	80,000	32,701	80,000	0.0%	144.6%
523500	Rent	1,307	2,070	2,000	1,817	2,000	0.0%	10.1%
526000	Travel/Training/Safety/Security	4,220	485	3,700	1,331	3,500	-5.4%	163.0%
526200	Licensing Fees	0	48	300	134	300	0.0%	123.4%
527010	Maintenance of Equipment	90,037	24,040	62,000	40,187	68,000	9.7%	69.2%
527020	Maintenance of Facility	2,305	4,461	9,000	7,372	15,000	66.7%	103.5%
527210	Garage Rotary	45,000	27,600	33,000	33,000	37,000	12.1%	12.1%
527215	Corrosion Prevention	504	1,008	1,008	1,008	850	-15.7%	-15.7%
527230	Fleet Fuel Chargeback	28,500	22,680	23,000	23,000	17,000	-26.1%	-26.1%
533000	Operating Supply	17,191	24,969	63,000	41,762	82,000	30.2%	96.4%
533035	Fuel Supply	1,717	0	2,500	0	2,500	0.0%	100.0%
533110	Meter Replacement	128,478	131,090	100,000	135,607	150,000	50.0%	10.6%
537200	Maintenance Supply	656	45	1,500	262	1,500	0.0%	472.7%
539000	Small Equipment	2,664	1,819	15,000	3,646	15,000	0.0%	311.5%
550300	New Equip / Cap Outlay	0	5,587	25,500	1,884	32,000	25.5%	1598.8%
550320	Vehicles	0	0	20,000	20,000	0	-100.0%	-100.0%
	TOTAL WW COLLECTION	**694,034**	**633,898**	**866,582**	**783,433**	**927,480**	**7.0%**	**18.4%**

LINE ITEM DETAIL
WASTEWATER
WASTEWATER COLLECTION DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$210,624	Wages for existing staff
Electric	521100	$35,000	Costs from 241 Cherry St and City owned lift stations
Heat	521200	$6,000	241 Cherry St natural gas
Professional Services	523100	$80,000	As needed asphalt repairs, concrete work, landscaping work, chemical root treatment, spoils disposal fees, lift station SCADA assistance, and misc. professional services
Travel/Training	526000	$3,500	Licenses & memberships, OTCO and OWEA professional development, regulatory and maintenance trainings
Maintenance of Equipment	527010	$68,000	Equipment repairs/maintenance as needed for jet truck equipment, CCTV camera van equipment, lift station equipment, and all other operating equipment
Maintenance of Facility	527020	$15,000	Mechanical, structural, Asphalt Repairs, and misc. upgrades/repairs
Operating Supply	533000	$82,000	Sewer repair supplies, concrete, backfill, and asphalt materials, and lift station odor control chemical supply
Small Equipment	539000	$15,000	Cordless hand tools, safety equipment, traffic control devices, lifting & securing equipment, security, sewer plugs, and misc. tools
New Equip/Cap Outlay	550300	$32,000	CCTV Mainline Camera

2026 BUDGET DETAIL

FUND: WASTEWATER CONSTRUCTION

The Wastewater Construction Fund accounts for maintenance related capital improvements within the wastewater fund. Projects are taken from the five-year Capital Improvement Plan (CIP) adopted by City Council.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**2,774,615**	**5,306,856**	**6,546,867**	**6,546,867**	**3,865,732**
54100025- 493020	Transfer in - Sewer Fund	2,625,000	2,860,000	1,000,000	1,000,000	1,000,000
483100	Reimbursements	8	102,000	0	0	0
494030	Advance from WW Cap Fund	2,000,000	0	0	0	0
	Total Revenue	**4,625,008**	**2,962,000**	**1,000,000**	**1,000,000**	**1,000,000**
54118600- 580100	OWDA Principal	139,137	144,177	149,400	149,400	154,811
580200	OWDA Interest	16,592	12,380	8,016	8,016	3,494
54118800- 550300	Belt Filter Press Replacement	0	0	0	0	0
550300 -WW003	Wastewater Plant Maintenance	1,467,819	596,203	400,000	603,206	450,000
550310 -WW002	Plant Improvement	9,950	508,883	115,000	1,225,228	330,000
550310 -WW025	Process Pump Replacement	0	0	400,000	0	400,000
550320	WWTP Equipment	0	0	0	0	140,000
54119000- 550300	Capital Improvement	0	0	0	642	0
550300 -POINT	The Point - Sewer	112,743	0	0	0	0
550300 -WW001	Inflow/Infiltrate Remediation	0	0	175,000	0	175,000
550300 -WW004	Meter Replacement	1,690	24,680	25,000	47,609	25,000
550300 -WW005	Sanitary Sewer Replacement	0	17,059	100,000	34,613	100,000
550300 -WW016	Wesleyan Woods Sewer Rehab	0	0	0	49,090	0
550300 -WW017	Pump Station Repair	189,193	18,608	0	7,172	50,000
550300 -WW021	Sunnyview Section 7 CIPP Lining	0	0	200,000	0	200,000
550300 -WW022	N Union Alley CIPP Lining	0	0	50,000	0	50,000
550320	Collection Equipment	155,644	0	0	0	80,000
570500	Advances Out	0	400,000	400,000	400,000	400,000
	Total Expenses	**2,092,767**	**1,721,990**	**2,022,415**	**2,524,976**	**2,558,305**
	Carryover PO's				*1,156,158*	
	Fund Balance - December 31st	**5,306,856**	**6,546,867**	**5,524,451**	**3,865,732**	**2,307,427**

2026 BUDGET DETAIL

FUND: WASTEWATER UTILITY RESERVE FUND

The Wastewater Utility Reserve Fund provides resources to address unforeseen or unanticipated financial impacts to the wastewater treatment system. This reserve fund has a targeted balance of $2,000,000. In the event funds are utilized, payback of the amount will occur over succeeding years.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**2,000,000**	**2,000,000**	**1,500,000**	**1,500,000**	**0**
	Total Revenue	**0**	**0**	**0**	**0**	**0**
54318600- 570000	Transfer to Water Capacity Fund	0	500,000	1,500,000	1,500,000	0
	Total Expenditures	**0**	**500,000**	**1,500,000**	**1,500,000**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**2,000,000**	**1,500,000**	**0**	**0**	**0**

2026 BUDGET DETAIL

FUND: WASTEWATER CAPACITY FEE

The Wastewater Capacity Fee Construction Fund accounts for wastewater capital improvements that improve or increase capacity in the system. These projects are funded by enacted capacity fees on new development.

Org-Object-Project		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
		Fund Balance - January 1st	**6,237,095**	**3,683,269**	**6,060,115**	**6,060,115**	**4,850,183**
54600025-	493020	Transfer in - Sewer Fund/SE Highland	0	1,720,000	3,500,000	3,500,000	1,000,000
	493020	Transfer in - WW Reserve	0	500,000	1,500,000	1,500,000	0
	494030 -SWMLG	Advances In	344,500	344,500	344,500	344,500	344,500
54600501-	479210	Service Fees	341	0	0	0	0
	481400	Capacity Charges	1,861,848	3,319,196	3,677,023	2,497,449	2,750,000
	483100	Riverby Sewer Reimbursements	2	492,426	0	7,232	0
54600025-	494030	Advances In	0	400,000	400,000	400,000	400,000
		Total Revenue	**2,206,691**	**6,776,122**	**9,421,523**	**8,249,180**	**4,494,500**
54618600-	580100	OWDA Principal	1,474,985	1,528,413	1,583,775	1,583,775	1,641,143
	580200	OWDA Interest	175,886	131,239	84,975	84,975	37,035
54619000-	580100	G.O. Bond Principal	42,074	42,950	45,580	45,580	46,457
	580200	G.O. Bond Interest	17,250	15,567	13,849	13,849	12,026
54619000-	550300 -PU001	South Industrial	0	5,415	5,025,000	100,078	1,500,000
	550300 -SWMLG	Sawmill Parkway Sewer Extension	352,187	139,745	0	39,149	0
	550300 -WW006	Sewer Extension/Oversizing	238,075	29,736	1,200,000	1,196,809	1,200,000
	550300 -WW013	Slack Rd - Force Main	55,035	1,539,783	20,000	244,971	0
	550300 -WW018	Prospect St Sanitary Sewer	51,878	4,513	0	0	0
	550300 -WW020	US 42 Sewer Extension	0	48,643	2,600,000	29,788	0
	550300 -WW023	E Olentangy Interceptor	0	0	0	73,013	0
	550300 -WW024	Pittsburgh Drive	0	220,120	3,250,000	57,909	0
	560020	Refunds	3,145	316,452	0	15,725	0
	570000	Transfer to SE Highland Sewer	350,000	376,700	0	0	0
	570500	Advances Out	2,000,000	0	0	0	0
		Total Expenses	**4,760,516**	**4,399,276**	**13,823,180**	**3,485,623**	**4,436,661**
		Carryover PO's				*5,973,489*	
		Fund Balance - December 31st	**3,683,269**	**6,060,115**	**1,658,458**	**4,850,183**	**4,908,022**

2026 BUDGET DETAIL

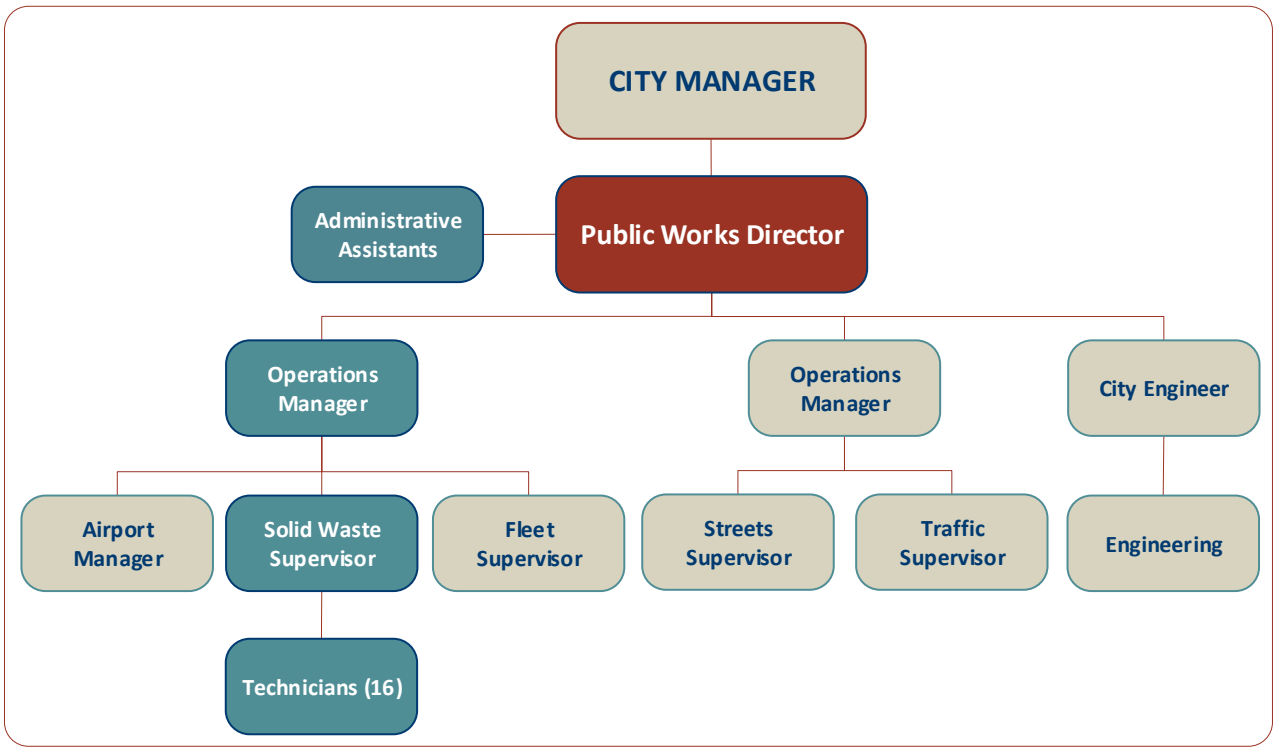
FUND: SE HIGHLAND SEWER FUND

The Southeast Highland Sewer Fund accounts for construction of the SE Highland Sewer and the payback of the debt issued to finance the project. Residents served by the sewer will pay a $3,200 ERU charge when they tie into the sewer.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**360,935**	**442,735**	**1,208,735**	**1,208,735**	**1,098,135**
54800025- 493020	Transfer In Sewer Capacity Fee Fund	350,000	326,400	0	0	0
54800501- 460110	ERU Charges	563,200	912,000	930,240	716,800	830,700
54800502- 483100	Reimbursements	0	376,700	0	0	0
	Total Revenue	**913,200**	**1,615,100**	**930,240**	**716,800**	**830,700**
54818600- 560020	ERU Refunds	3,200	22,400	10,000	3,200	10,000
570000	Transfer to SE Highland Bond Fund	828,200	826,700	824,200	824,200	830,700
	Total Expenses	**831,400**	**849,100**	**834,200**	**827,400**	**840,700**
	Carryover PO's					
	Fund Balance - December 31st	**442,735**	**1,208,735**	**1,304,775**	**1,098,135**	**1,088,135**

SOLID WASTE

The Solid Waste division operates within the Public Works Department providing weekly curbside household solid waste, recyclables, and yard waste collection from single-family homes, multi-family and condominium developments and commercial properties. Participation in commercial service is optional at the request of the property owners. Bulk item collection service is provided twice a month. The division is also responsible for managing two closed landfills. It meets requirements regarding diverting solid waste from landfills by providing curbside recycling and yard waste collection.



Authorized Personnel	2023	2024	2025	2026
Division Supervisor	1	1	1	1
Refuse Technicians	16	16	16	16
Total	**17**	**17**	**17**	**17**

2026 Budget Summary		
	Collection and	**Refuse**
Services & Charges	2,293,700	440,662
Personal Services	1,832,190	
Capital Outlay	617,000	
Materials & Supplies	231,000	
Refunds/Reimbursements		1,000
Total Solid Waste	**4,964,890**	**441,662**

2026 BUDGET DETAIL
FUND: **REFUSE**
DEPARTMENT: **ADMINISTRATION**

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**1,802,522**	**1,708,336**	**2,369,076**	**2,369,076**	**2,444,860**		
55000023- 430100	Investment Income	44,884	79,117	40,000	103,107	70,000	75.0%	-32.1%
55000601- 478100	Bag Tags	6,401	9,119	10,000	7,878	9,000	-10.0%	14.2%
478300	Toter Fees	53,143	69,717	55,000	56,013	60,000	9.1%	7.1%
481200	Refuse Fees	4,624,833	4,659,192	5,090,385	5,398,098	5,500,000	8.0%	1.9%
481250	Bulk Waste	26,795	42,073	60,000	58,210	62,000	3.3%	6.5%
481300	Collection Agency	2,192	1,056	2,000	715	1,000	-50.0%	40.0%
484300	Miscellaneous Revenue	4,077	18,760	0	12,241	0	100.0%	-100.0%
492010	Sale of Assets	12,655	0	0	0	0	100.0%	100.0%
55000602- 420600	Federal Grant	0	0	0	0	0	100.0%	100.0%
420700	State Grant	100,000	100,000	100,000	200,000	0	-100.0%	-100.0%
420800	Local Grant	0	0	0	2,000	0	100.0%	-100.0%
	Total Revenue	**4,874,979**	**4,979,034**	**5,357,385**	**5,838,261**	**5,702,000**	**6.4%**	**-2.3%**
55017400-	Administrative Expenses	277,873	328,125	436,707	380,616	441,662	1.1%	16.0%
55017600-	Collection Expenses	4,691,292	3,990,169	4,895,265	4,304,315	4,964,890	1.4%	15.3%
	Total Expenditures	**4,969,165**	**4,318,294**	**5,331,972**	**4,684,930**	**5,406,552**	**1.4%**	**15.4%**
	Carryover PO's				*1,077,547*			
	Fund Balance - December 31st	**1,708,336**	**2,369,076**	**2,394,489**	**2,444,860**	**2,740,308**		

Org-Object	Description	2023 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	REFUSE ADMINISTRATION							
55017400- 521100	Electric	850	920	1,100	821	1,100	0.0%	34.0%
522000	Postage	4,497	5,553	5,986	5,579	6,500	8.6%	16.5%
523100	Landfill Monitoring Service	92,577	103,519	120,000	75,971	100,000	-16.7%	31.6%
523100	Professional Services	2,664	0	4,080	5,654	4,000	-2.0%	18.9%
523104	Utility Billing Fees	0	4,657	7,000	3,363	7,000	0.0%	100.0%
523175	Operations Chargeback--Gen Fund	172,430	201,062	285,141	285,141	321,362	12.7%	12.7%
529310	Bank Fees	4,321	10,136	12,500	1,051	100	-99.2%	-90.5%
529500	Collection Charges	33	193	600	540	600	0.0%	11.1%
560020	Refunds	500	2,085	300	2,496	1,000	233.3%	-59.9%
	TOTAL REFUSE ADMIN	**277,873**	**328,125**	**436,707**	**380,616**	**441,662**	**1.1%**	**16.0%**

2026 BUDGET DETAIL
FUND **REFUSE**
DEPARTMENT **SOLID WASTE & RECYCLING**

Org-Object-Project		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
55017600-	510000	Wages	916,503	968,415	1,026,187	995,645	1,134,964	10.6%	14.0%
	510500	Overtime Wages	49,484	60,759	60,000	70,069	75,000	25.0%	7.0%
	511100	PERS	129,446	142,367	152,066	144,376	169,395	11.4%	17.3%
	511300	Medicare	13,271	14,088	15,749	14,622	17,544	11.4%	20.0%
	511400	Workers Compensation	8,656	0	10,861	10,861	12,100	11.4%	11.4%
	511600	Health Insurance	299,546	347,928	396,574	347,473	401,220	1.2%	15.5%
	511650	Dental Insurance	10,001	12,636	13,578	11,697	9,287	-31.6%	-20.6%
	511700	Life Insurance	1,680	2,704	2,736	2,736	2,816	2.9%	2.9%
	511750	Vision Insurance	0	792	936	816	864	-7.7%	5.9%
	520100	Uniforms	5,121	5,817	17,500	13,918	17,500	0.0%	25.7%
	520110	Clothing	8,286	11,285	0	0	0	100.0%	100.0%
	521000	Cellular Telephone	500	600	800	600	1,200	50.0%	100.0%
	521100	Electric	3,026	3,620	4,700	3,490	5,000	6.4%	43.3%
	521200	Heat	1,823	1,501	2,300	2,361	4,000	73.9%	69.4%
	522000	Postage	386	0	0	0	0	100.0%	100.0%
	523100	Professional Services	6,486	3,528	15,000	10,895	21,000	40.0%	92.7%
	523620	Tipping Fees	1,259,503	1,183,403	1,500,000	1,230,643	1,500,000	0.0%	21.9%
	526000	Travel & Training	0	3,653	6,000	1,270	6,000	0.0%	372.4%
	526100	Membership and Dues	115	0	300	0	300	0.0%	100.0%
	526200	Licensing Fees	331	468	300	302	300	0.0%	-0.5%
	527010	Maintenance of Equipment	1,207	233	1,500	650	1,500	0.0%	130.8%
	527020	Maintenance of Facility	3,617	2,498	2,500	1,876	2,500	0.0%	33.3%
	527210	Garage Rotary	302,500	279,000	333,600	333,600	399,000	19.6%	19.6%
	527215	Corrosion Prevention	126	126	252	252	450	78.6%	78.6%
	527220	Information Technology Rotary	6,264	13,344	14,743	14,743	33,493	127.2%	127.2%
	527230	Fleet Fuel Chargeback	223,500	230,900	204,000	204,000	162,000	-20.6%	-20.6%
	527240	Facility Maintenance Rotary	0	0	49,883	49,883	74,457	49.3%	49.3%
	528000	Insurance	63,059	61,341	65,000	62,425	65,000	0.0%	4.1%
	533000	Operating Supply	20,060	32,538	17,000	15,277	47,000	176.5%	207.6%
	533035	Fuel Supply	18,956	0	1,000	0	1,000	0.0%	100.0%
	538500	Containers	178,133	444,925	356,000	457,309	171,000	-52.0%	-62.6%
	539000	Small Equipment	249	1,559	2,000	0	12,000	500.0%	100.0%
	550300	New Equip/Capital Outlay	7,235	0	0	0	0	100.0%	100.0%
	550310	-BPW01 Refuse Building Improvements	0	72,524	75,000	73,447	100,000	33.3%	36.2%
	550320	Vehicle Purchases	1,152,223	87,617	870,000	229,078	517,000	-40.6%	125.7%
		TOTAL COLLECTION	**4,691,292**	**3,990,169**	**5,218,065**	**4,304,315**	**4,964,890**	**-4.9%**	**15.3%**

LINE ITEM DETAIL
REFUSE FUND
REFUSE COLLECTION

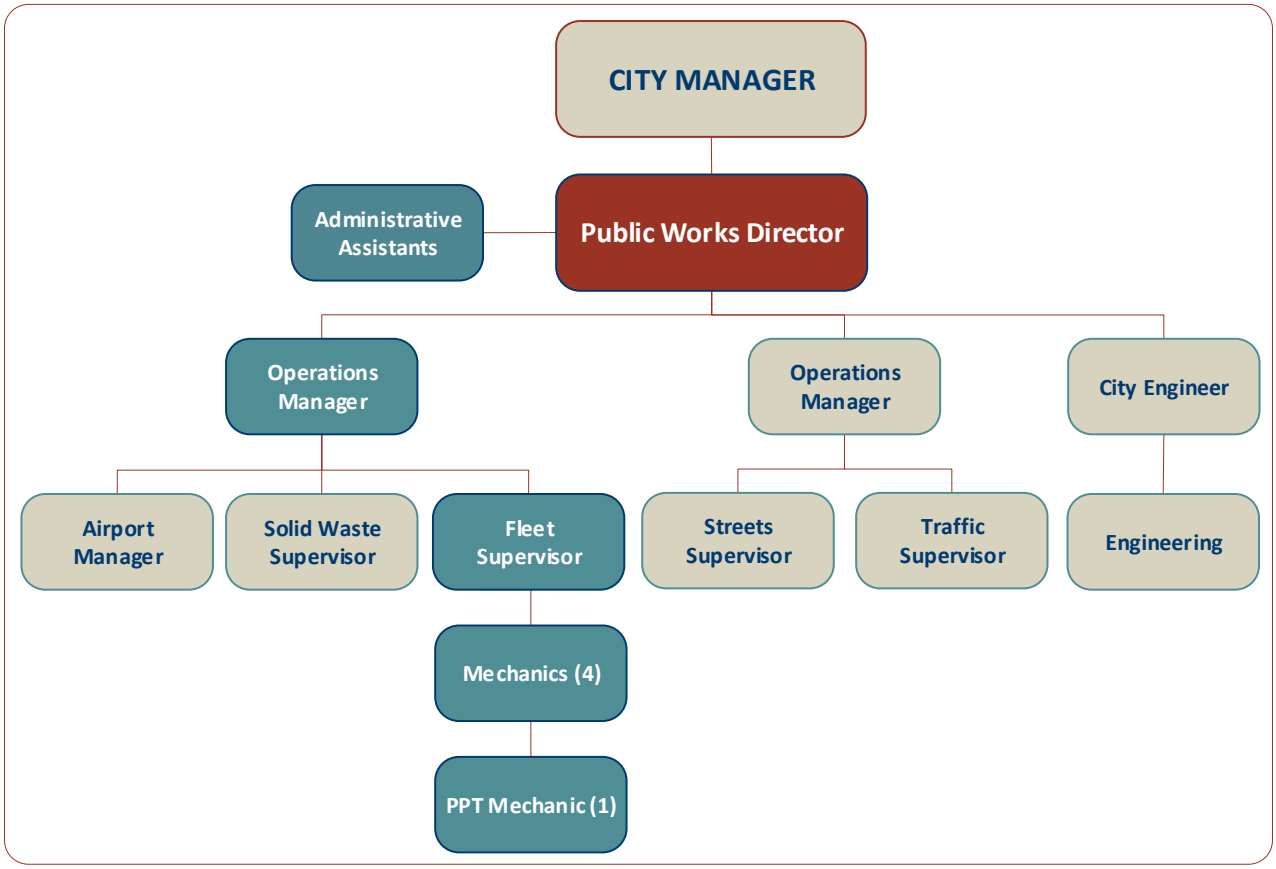
Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,134,964	Promotion of two Tech I's to Tech II's; Addition of (2) Seasonals to assist with Yard Waste collection and painting dumpsters
Professional Services	523100	$21,000	Public alley accessible dumpster agreements; Refuse Building Pest Control; GPS Devices; Misc. Professional Services; iPAD purchases for vehicle inspections
Tipping Fees	523620	$1,500,000	Cost to dispose of materials at Transfer Station
Operating Supply	533000	$47,000	Bag Tags; Floor dry/tools; Street can liners; Safety Equipment; Special Event Containers; Public Information; Truck safety improvements
Refuse Containers	538500	$171,000	(400) 95-gallon new build trash carts; (400) 65-gallon new build recycling carts; (100) 35-gallon recycling tipcarts; (1000) 95-gallon replacement carts; Tipcart replacement parts; Dumpster & Replacement parts
Vehicle Purchases	550320	$517,000	Replacement Automated Sideload Truck

INTERNAL SERVICE FUNDS

FLEET MAINTENANCE

The Fleet Maintenance division operates within the Public Works Department ensures that nearly 447 vehicles and pieces of equipment are maintained and operated safely. Staff provides scheduled preventative maintenance as well as emergency roadside assistance to all departments.



Authorized Personnel	2023	2024	2025	2026
Division Supervisor	1	1	1	1
Fleet Technicians	3	3	4	4
Part-Time Technicians	0	0	0.5	0.5
Total	**4**	**4**	**5.5**	**5.5**

2026 Budget Summary	
Materials & Supplies	1,232,500
Personal Services	629,641
Services & Charges	344,156
Total Fleet	**2,206,297**

2026 BUDGET DETAIL
FUND: GARAGE ROTARY
DEPARTMENT: PUBLIC WORKS

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**82,519**	**538,457**	**653,702**	**653,702**	**636,036**		
60100401- 492010	Sale of Assets	0	0	0	0	0	100.0%	100.0%
60100401- 460150	Department Chargeback	1,112,490	1,200,426	1,432,500	1,432,500	1,599,400	11.7%	11.7%
460155	Department Chargeback-Fuel	752,575	686,647	617,300	617,300	519,750	-15.8%	-15.8%
460156	Dept Chgbk-Corrosion Prevention	12,600	27,266	26,208	26,208	28,550	8.9%	8.9%
60100402- 420600	Federal Operating Grant	0	0	0	0	0	100.0%	100.0%
60100402- 483100	Reimbursements	3,515	4	0	15,189	0	100.0%	-100.0%
	Total Revenue	**1,881,180**	**1,914,343**	**2,076,008**	**2,091,197**	**2,147,700**	**3.5%**	**2.7%**
	Total Expenditures	**1,425,242**	**1,799,098**	**2,169,885**	**1,838,252**	**2,206,297**	**1.7%**	**20.0%**
	Carryover PO's				*270,612*			
	Fund Balance - December 31st	**538,457**	**653,702**	**559,825**	**636,036**	**577,439**		

2026 BUDGET DETAIL
FUND: GARAGE ROTARY
DEPARTMENT: PUBLIC WORKS

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
60117200- 510000	Wages	240,214	326,965	408,569	411,880	422,222	3.3%	2.5%
510500	Overtime Wages	1,014	4,477	8,800	15,657	15,000	70.5%	-4.2%
511100	PERS	32,383	45,321	53,703	58,576	55,449	3.3%	-5.3%
511300	Medicare	3,345	4,558	5,562	5,961	5,743	3.3%	-3.7%
511400	Workers Compensation	2,964	0	3,836	3,836	3,961	3.3%	3.3%
511600	Health Insurance	70,044	105,717	143,873	112,137	123,002	-14.5%	9.7%
511650	Dental Insurance	2,544	4,212	5,322	4,128	3,096	-41.8%	-25.0%
511700	Life Insurance	480	676	855	855	880	2.9%	2.9%
511750	Vision Insurance	0	288	360	288	288	-20.0%	0.0%
520100	Uniform	1,713	2,848	12,500	6,623	12,500	0.0%	88.7%
520110	Clothing	2,164	2,703	0	0	0	100.0%	100.0%
521000	Cellular Telephone	450	600	700	600	700	0.0%	16.7%
521100	Electric	14,170	15,609	18,000	14,050	18,000	0.0%	28.1%
521200	Heat	5,455	4,502	5,800	7,082	9,000	55.2%	27.1%
523100	Professional Services	12,269	8,935	8,000	6,333	10,000	25.0%	57.9%
523108	NAPA IBS Management Fees	48,710	99,791	110,000	100,383	120,000	9.1%	19.5%
526000	Travel/Training	1,010	990	12,000	2,093	12,000	0.0%	473.4%
526200	Licensing Fees	0	334	100	71	100	0.0%	40.4%
527010	Maintenance of Equipment	24,411	11,430	12,000	7,840	12,000	0.0%	53.1%
527020	Maint of Facility	780	2,393	2,500	0	2,500	0.0%	100.0%
527040	Risk Management	28,722	22,089	25,000	10,280	25,000	0.0%	143.2%
527220	Information Technology Rotary	0	43,407	32,905	32,905	99,262	201.7%	201.7%
527240	Facility Rotary	0	0	0	13,204	23,094	100.0%	-77.3%
533000	Operating Supply	14,009	1,601	2,000	623	3,000	50.0%	381.4%
533030	Fleet Fuel Supply	0	269	1,000	571	3,000	1900.0%	3401.8%
533033	Corrosion Prevention	5,481	8,106	25,000	5,126	20,000	2300.0%	11605.4%
533035	Fuel Supply	549,945	577,971	615,000	571,796	600,000	-18.7%	-12.6%
537000	Repair Materials	226,360	380,682	500,000	340,918	500,000	-98.7%	-98.1%
539000	Small Equipment	6,588	3,869	6,500	4,583	6,500	1438.5%	2081.8%
539920	Outside Repair	112,352	88,346	100,000	57,662	100,000	-100.0%	-100.0%
550300	New Equip / Cap Outlay	17,664	30,409	50,000	42,191	0	100.0%	100.0%
	TOTAL GARAGE ROTARY	**1,425,242**	**1,799,098**	**2,169,885**	**1,838,252**	**2,206,297**	**1.7%**	**20.0%**

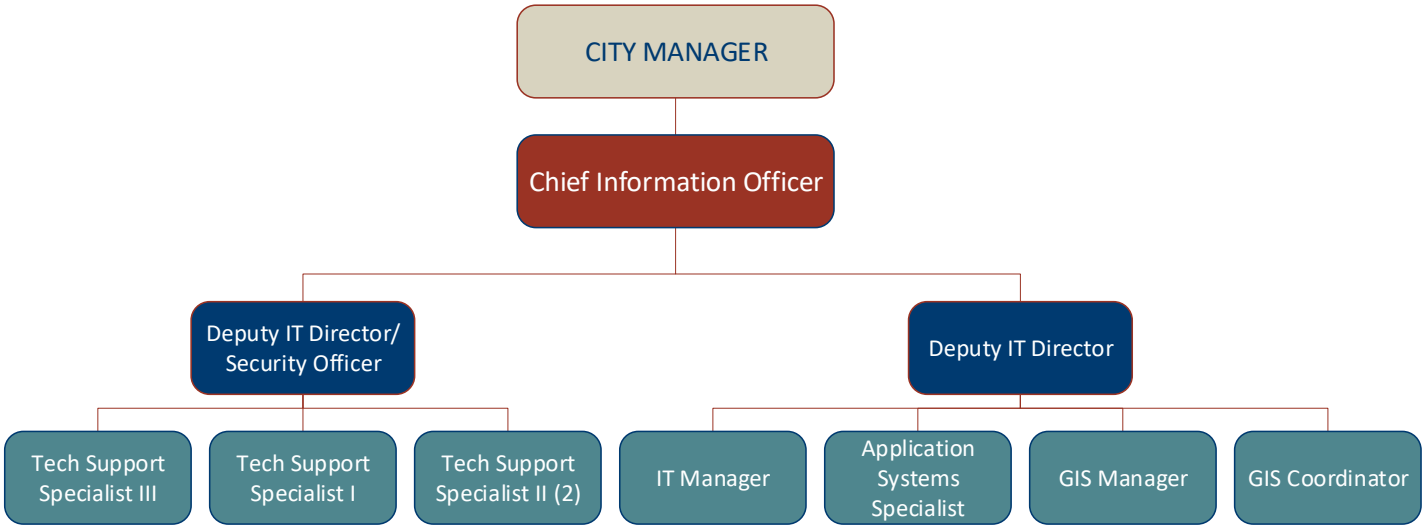
LINE ITEM DETAIL
GARAGE ROTARY FUND
GARAGE

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$422,222	No reclassifications or additions
Professional Services	523100	$10,000	Towing Bills
Repair Parts	537000	$6,500	Parts replacement. Costs remain high due to continued supply shortages, aging and expanding fleet
Outside Repair	539920	$0	Engine Rebuilds, springs, crane and bucket truck annual inspections.

IT

The department provides secure, reliable and current systems to City employees through partnership and collaboration. Services can be classified into eight major areas: Help Desk Support; Professional Services and Project Management; Server and Network Hardware Support and Maintenance; Application Software Support and Maintenance; Telephone and Communications; Geographic Information Systems; and Administrative Services.



Authorized Personnel	2023	2024	2025	2026
Chief Information Officer	1	1	1	1
Deputy IT Director	0	2	2	2
Network Administrator	1	0	0	0
GIS Manager	0	0	0	1
GIS Coordinator	1	1	1	1
GIS CMMS Analyst	1	1	1	0
IT Manager	0	1	1	1
Technical Support Specialist	1	2	4	4
Application System Specialist	1	1	1	1
Help Desk Technician	1	1	1	0
Total	**7**	**11**	**11**	**11**

2026 Budget Summary	Technology Operations	System Support	GIS Operations
Personal Services	1,078,634		277,207
Services & Charges	24,290	1,400,326	167,000
Capital Outlay	10,250	315,000	12,500
Materials & Supplies	7,600	1,000	1,000
Total IT	**1,120,774**	**1,716,326**	**457,707**

2026 BUDGET DETAIL
FUND: IT ROTARY FUND
DEPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**186,550**	**46,672**	**186,295**	**186,295**	**4,206**		
60200025- 493020	Transfer In	0	78,494	118,902	0	24,362	-79.5%	100.0%
60200101- 490100	Department Chargeback	1,765,134	2,660,856	2,954,245	2,949,245	3,400,230	15.1%	15.3%
60200102- 420700	State Operating Grant	4,000	6,000	0	2,000	9,500	100.0%	375.0%
483100	Reimbursements	3,000	4,923	0	6,137	0	100.0%	-100.0%
484300	Miscellaneous Revenue	107	79	0	122	0	100.0%	-100.0%
	Total Revenue	**1,772,241**	**2,750,352**	**3,073,147**	**2,957,504**	**3,434,092**	**11.7%**	**16.1%**
60211500-	Staff Support	642,980	1,011,798	1,108,358	1,105,352	1,120,774	1.1%	1.4%
60211600-	System Support	936,424	1,227,736	1,488,404	1,527,329	1,716,326	15.3%	12.4%
60211700-	GIS Operations	332,715	371,194	431,727	410,874	457,707	6.0%	11.4%
	Total Expenditures	**1,912,119**	**2,610,729**	**3,028,489**	**3,043,555**	**3,294,807**	**8.8%**	**8.3%**
	Carryover PO's				*96,039*			
	Fund Balance - December 31st	**46,672**	**186,295**	**230,954**	**4,206**	**143,491**		

2026 BUDGET DETAIL
FUND: IT ROTARY
EPARTMENT: INFORMATION TECHNOLOGY

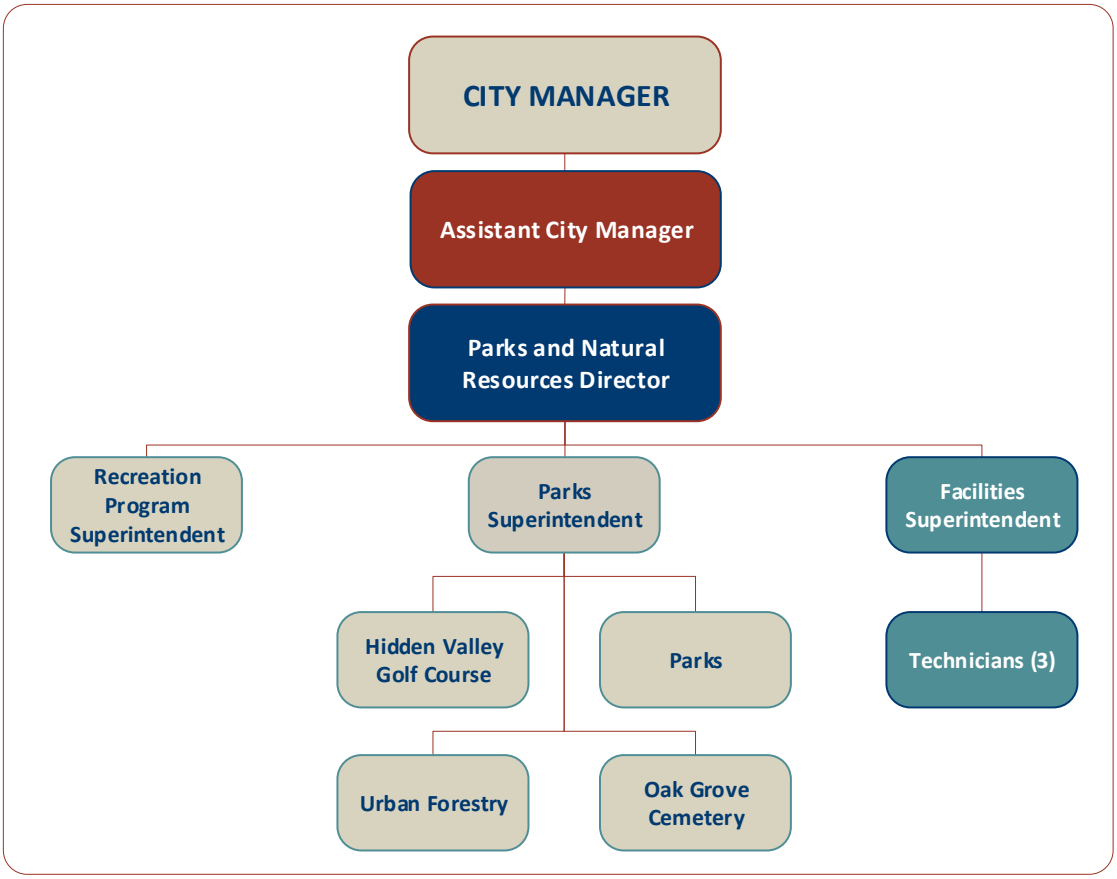
Org-Object		Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
		Technology Operations							
		Staff Support							
60211500-	510000	Wages	443,206	702,633	758,650	770,022	777,744	2.5%	1.0%
	510500	Overtime	38	0	0	68	0	100.0%	161209.6%
	511100	PERS	62,045	98,369	106,211	106,206	108,884	-89.4%	-89.4%
	511300	Medicare	6,260	9,915	11,000	10,821	11,277	-29.3%	-28.1%
	511400	Workers Compensation	4,403	0	7,587	7,587	7,777	2097.2%	2097.2%
	511600	Health Insurance	96,928	160,661	173,941	180,146	166,704	-97.5%	-97.6%
	511650	Dental Insurance	3,295	6,001	6,413	6,270	4,324	-76.7%	-76.2%
	511700	Life Insurance	780	1,773	1,452	1,452	1,492	-70.2%	-70.2%
	511750	Vision Insurance	0	480	504	479	432	197.6%	213.3%
	520100	Uniform	534	1,362	1,400	1,458	1,500	100.0%	100.0%
	521000	Cellular Telephone	1,440	2,850	5,000	2,670	2,640	-47.2%	-1.1%
	522000	Postage	60	45	150	80	150	233.3%	524.2%
	522300	Data Connectivity	135	0	500	0	500	400.0%	100.0%
	523100	Professional Services	2,396	1,635	2,500	0	2,500	380.0%	100.0%
	526000	Travel/Training	2,715	12,254	10,000	8,719	12,000	-80.0%	-77.1%
	526100	Membership and Dues	1,796	1,854	2,000	195	2,000	50.0%	1440.2%
	527010	Maintenance of Equipment	0	0	3,200	0	3,000	-96.9%	100.0%
	530500	Publications	0	0	100	0	100	4900.0%	100.0%
	531000	Office Supply	4,316	2,636	5,000	2,432	5,000	-90.0%	-79.4%
	537000	Repair Materials	0	0	500	0	500	300.0%	100.0%
	539000	Small Equipment	1,981	0	2,000	0	2,000	156.3%	100.0%
	550300	New Equip / Cap Outlay	2,154	6,674	5,125	4,848	5,125	0.0%	5.7%
	550330	Software/Licenses	8,498	2,656	5,125	1,899	5,125	100.0%	100.0%
		Carryover PO's						100.0%	100.0%
		TOTAL STAFF SUPPORT	**642,980**	**1,011,798**	**1,108,358**	**1,105,352**	**1,120,774**	1.1%	1.4%
		System Support							
60211600-	521000	Telephone Connectivity	19,411	24,575	24,000	24,763	24,000	0.0%	-3.1%
	522300	Internet Connectivity	39,662	28,720	45,000	46,253	45,000	0.0%	-2.7%
	523100	Professional Services	49,071	43,895	60,000	56,522	60,000	0.0%	6.2%
	523101	Network Support	44,397	33,610	50,000	60,528	50,000	0.0%	-17.4%
	523102	Software Support	546,189	872,931	943,127	924,423	1,071,146	13.6%	15.9%
	523103	Hardware Support	35,720	37,308	50,000	49,167	56,000	12.0%	13.9%
	527010	Maintenance of Equipment	7,008	1,517	10,000	17,357	10,000	300.0%	130.5%
	527210	Garage Rotary	750	2,100	0	0	0	100.0%	100.0%
	527215	Corrosion Prevention	126	126	0	0	0	100.0%	100.0%
	527230	Fleet Fuel Chargeback	250	0	0	0	0	100.0%	100.0%
	527240	Facility Maintenance	0	0	32,277	32,277	44,180	8.4%	8.4%
	527900	Copier Maintenance	18,997	33,752	40,000	29,736	40,000	-100.0%	-100.0%
	539000	Small Equipment	638	1,054	1,000	330	1,000	100.0%	100.0%
	550300	New Equip / Cap Outlay	105,727	87,593	200,000	257,475	280,000	100.0%	100.0%
	550330	Software/Licenses	68,478	60,555	33,000	28,498	35,000	100.0%	100.0%
		Carryover PO's						100.0%	100.0%
		TOTAL SYSTEM SUPPORT	**936,424**	**1,227,736**	**1,488,404**	**1,527,329**	**1,716,326**	**100.0%**	**21.2%**
		GIS Operations							
60211700-	510000	Wages	150,768	156,759	163,597	163,598	173,000	5.7%	5.7%
	511100	PERS	21,108	21,946	22,904	22,904	24,220	5.7%	5.7%
	511300	Medicare	2,043	2,121	2,372	2,212	2,508	5.7%	13.4%
	511400	Workers Compensation	1,506	0	1,636	1,636	1,730	5.7%	5.7%
	511600	Health Insurance	54,118	63,886	67,016	67,016	73,534	9.7%	9.7%
	511650	Dental Insurance	1,162	2,437	2,388	2,388	1,791	-25.0%	-25.0%
	511700	Life Insurance	240	338	342	342	352	2.9%	2.9%
	511750	Vision Insurance	0	72	72	72	72	0.0%	0.0%
	523100	Professional Services	20,000	3,150	20,000	21,042	20,000	0.0%	-5.0%
	523102	Software Support	70,500	109,307	129,900	122,050	139,000	7.0%	13.9%
	526000	Travel/Training	995	2,800	7,500	0	7,500	0.0%	100.0%
	527010	Maintenance of Equipment	0	0	500	0	500	0.0%	100.0%
	531000	Office Supply	750	250	1,000	0	1,000	0.0%	100.0%
	550300	New Equip / Cap Outlay	0	0	2,500	0	2,500	0.0%	100.0%
	550330	Software/Licenses	9,525	8,129	10,000	7,615	10,000	0.0%	31.3%
		TOTAL GIS	**332,715**	**371,194**	**431,727**	**410,874**	**457,707**	**100.0%**	**16.3%**
		TOTAL INFORMATION TECH.	**1,912,119**	**2,610,729**	**3,028,489**	**3,043,555**	**3,294,807**	**100.0%**	**16.0%**

LINE ITEM DETAIL
IT ROTARY FUND **Explanation of significant line items**
INFORMATION TECHNOLOGY DEPARTMENT

Description:	*Object:*	*Amount:*	*Explanation:*
Staff Support			
Wages	510000	$950,744	Existing staff with no changes
System Support			
Software Support	523102	$1,071,146	Costs associated with the City's software
GIS Operations			
Wages	510000	$173,000	Includes moving GIS Coordinator to GIS Manager and GIS Analyst to GIS Coordinator
Software Support	523102	$139,000	Costs for the City's GIS Software

FACILITIES MAINTENANCE

The division is located with the Parks and Recreation Department. It maintains all mechanical and electrical operating systems in the Public Works, Justice Center, Mingo, City Hall, and all Fire Stations, as well as for City -owned property located at 18 E William and 20 E William. Staff also undertake preventative and routine maintenance and addresses all custodial and service requests.



Authorized Personnel	2023	2024	2025	2026
Facility Superintendent	0	1	1	1
Facility Maintenance Supervisor	1	0	0	0
Facility Maintenance Tech	2	3	3	3
Total	**3**	**4**	**4**	**4**

2026 Budget Summary	
Services & Charges	877,199
Personal Services	520,161
Materials & Supplies	59,000
Capital Outlay	57,300
Total Building Maintenance	**1,513,660**

2026 BUDGET DETAIL
FUND: FACILITY MAINTENANCE ROTARY
DEPARTMENT: FACILITY MAINTENANCE

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**156,519**		
60300025- 493020	Transfer In	0	0	375,587	410,587	121,335	-67.7%	-70.4%
60300101- 490100	Department Chargeback	0	0	878,412	878,412	1,362,356	55.1%	55.1%
60300102- 420600	Federal Operating Grant	0	0	0	0	0	100.0%	100.0%
420700	State Operating Grant	0	0	0	0	0	100.0%	100.0%
483100	Reimbursements	0	0	0	0	0	100.0%	100.0%
484300	Miscellaneous Revenue	0	0	0	16	0	100.0%	-100.0%
	Total Revenue	**0**	**0**	**1,253,999**	**1,289,015**	**1,483,691**	**18.3%**	**15.1%**
60316800-	Facility Maintenance Operations	0	0	1,133,375	1,032,172	1,513,660	33.6%	46.6%
	Total Expenditures	**0**	**0**	**1,133,375**	**1,032,172**	**1,513,660**	**33.6%**	**46.6%**
	Carryover PO's				100,324			
	Fund Balance - December 31st	**0**	**0**	**120,624**	**156,519**	**126,550**		

2026 BUDGET DETAIL
FUND: FACILITY MAINTENANCE ROTARY
DEPARTMENT: FACILITY MAINTENANCE

Org-Object	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	% Δ Prior Budget	% Δ Prior Actual
60316800- 510000	Wages	0	0	296,310	296,971	308,778	4.2%	4.0%
510500	Overtime Wages	0	0	4,700	1,461	4,700	0.0%	221.7%
511100	PERS	0	0	42,142	41,780	43,887	4.1%	5.0%
511300	Medicare	0	0	4,365	4,048	4,545	4.1%	12.3%
511400	Workers Compensation	0	0	3,010	3,010	3,135	4.2%	4.2%
511600	Health Insurance	0	0	102,295	143,000	151,582	48.2%	6.0%
511650	Dental Insurance	0	0	3,582	3,582	2,686	-25.0%	-25.0%
511700	Life Insurance	0	0	684	684	704	2.9%	2.9%
511750	Vision Insurance	0	0	144	144	144	0.0%	0.0%
520100	Uniform	0	0	3,000	2,533	3,000	0.0%	18.4%
521000	Cellular Phone	0	0	600	600	600	0.0%	0.0%
521100	Electric	0	0	117,500	109,805	125,000	6.4%	13.8%
521200	Heat	0	0	13,000	10,289	13,000	0.0%	26.4%
523100	Professional Services	0	0	275,000	196,269	315,000	14.5%	60.5%
526000	Travel/Training	0	0	9,000	4,857	9,000	0.0%	85.3%
526100	Memberships & Dues	0	0	400	510	1,200	200.0%	135.3%
527010	Maintenance of Equipment	0	0	6,750	5,782	6,750	0.0%	16.7%
527020	Maintenance of Facility	0	0	100,000	108,493	350,000	250.0%	222.6%
527210	Garage Rotary	0	0	7,700	7,700	6,000	-22.1%	-22.1%
527215	Corrosion Prevention	0	0	1,008	1,008	850	-15.7%	-15.7%
527220	Information Technology Rotary	0	0	31,185	31,185	43,799	40.4%	40.4%
527230	Fleet Fuel Chargeback	0	0	2,700	2,700	3,000	11.1%	11.1%
533000	Operating Supply	0	0	46,900	53,570	46,900	0.0%	-12.5%
539000	Small Equipment	0	0	4,100	2,190	12,100	195.1%	452.5%
550200	New Equip / Cap Outlay	0	0	57,300	0	57,300	0.0%	100.0%
	TOTAL BUILDING MAINT.	**0**	**0**	**1,133,375**	**1,032,172**	**1,513,660**	**33.6%**	**46.6%**
	Carryover PO's							

LINE ITEM DETAIL
FACILITY MAINTENANCE FUND **Explanation of significant line items**
FACILITY MAINTENANCE

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$308,778	No changes to existing staffing
Professional Services	523100	$315,000	Cleaning services; preventative maintenance for HVAC systems; elevators
Maintenance of Facility	527020	$350,000	Increased to account for routine maintenance items that were showing in the capital plan including interior painting; boiler replacements; heat pump replacements; hot water heaters;
Small Equipment	539000	$12,100	Trailer for equipment

2026 BUDGET DETAIL

FUND: SELF INSURANCE TRUST FUND

The Self Insurance Trust Fund is used to account for employee health insurance claims. The City self funds the health insurance program paying claims for medical, dental, and prescription coverage. Stop loss insurance is provided for individual claims that exceed a certain threshold.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**1,878,047**	**2,123,381**	**2,249,929**	**2,249,929**	**1,964,738**
61000024- 484300	Miscellaneous Rev	7	0	0	0	0
61000101- 474100	Employer Health Premiums	7,243,164	7,855,364	9,204,725	8,283,033	10,371,579
474105	Employee Health Payments	966,902	1,199,299	1,288,662	1,243,921	1,464,222
474110	Employer Vision Premiums	0	17,885	19,565	18,330	21,039
474115	Employee Vision Care Payments	38,591	21,579	23,478	23,958	27,550
474120	Employer Dental Premiums	253,235	293,726	329,043	300,713	256,385
474125	Employee Dental Payments	54,141	63,037	69,099	53,049	45,244
474130	Employer Life Premiums	62,160	74,119	67,827	67,998	80,404
490100	Transfer from General Fund	50,000	0	0	0	0
494030	Advances from General Fund	0	1,500,000	0	0	0
61000102- 483100	Reimbursements	1,607,144	1,502,910	1,500,000	2,867,333	1,500,000
	Total Revenue	**10,275,344**	**12,527,919**	**12,502,399**	**12,858,335**	**13,766,423**
61061000- 523100	Program Administration	249,155	285,425	250,000	349,760	300,000
523108	Other Service Fees	17,356	17,469	40,000	17,509	20,000
524000	Preventive Care	26,688	31,017	30,000	29,501	30,000
528030	Life/ADD Insurance	30,866	30,385	67,500	34,769	40,000
528050	Vision Insurance Premiums	35,074	39,812	46,350	50,776	60,000
528110	Stop Loss Insurance	1,238,792	1,759,947	1,848,088	1,798,163	1,900,000
528120	Medical Claims	5,739,448	7,187,556	5,661,850	6,703,919	7,500,000
528130	Dental Claims	313,785	310,212	308,522	249,600	325,000
528150	Prescription	2,372,166	2,731,736	2,743,668	2,366,991	3,000,000
528210	Self-Insurance TPA Fees	3,487	3,554	4,000	5,111	6,000
528310	Federal ACA Excise Tax	3,193	4,258	5,000	2,068	5,000
570500	Advances Back to General Fund	0	0	0	1,500,000	0
	Total Expenditures	**10,030,010**	**12,401,371**	**11,004,979**	**13,108,167**	**13,186,000**
	Carryover PO's				*35,360*	
	Fund Balance - December 31st	**2,123,381**	**2,249,929**	**3,747,349**	**1,964,738**	**2,545,161**

2026 BUDGET DETAIL

FUND: WORKERS COMPENSATION RESERVE FUND

The Workers Compensation Reserve Fund is used to account for workers compensation payments and to provide reserve funding for future claims. The City is covered under the Bureau's retrospective rating program which allows the City to self-fund a portion of its liability.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**2,876,326**	**2,821,824**	**2,380,684**	**2,380,684**	**2,144,094**
62000101- 474100	Premiums	323,205	0	362,994	362,994	388,238
62000102- 483100	Reimbursements	5,227	3,947	5,000	29,016	5,000
484300	Miscellaneous	1,781	1,907	2,000	399	2,000
62000103- 420700	State BWC Grant	29,961	0	0	0	0
	Total Revenue	**360,174**	**5,854**	**729,978**	**392,409**	**395,238**
62062000- 523100	Program Administration	0	8,000	8,000	0	8,000
523100	Professional Services	31,888	31,387	75,000	22,418	75,000
528010	BWC Premiums	221,691	175,879	225,000	171,395	200,000
528140	Workers Comp Claims	116,109	194,614	275,000	14,000	450,000
550200	Worker Safety Equipment	44,988	37,114	75,000	46,877	75,000
550300	Worker Safety Capital	0	0	0	0	0
550320	Worker Safety Vehicle	0	0	300,000	236,694	0
	Total Expenditures	**414,676**	**446,994**	**958,000**	**491,384**	**808,000**
	Carryover PO's				*137,615*	
	Fund Balance - December 31st	**2,821,824**	**2,380,684**	**2,152,662**	**2,144,094**	**1,731,332**

FIDUCIARY FUNDS

2026 BUDGET DETAIL

FUND: **FIRE DONATION FUND**

The Fire Donation Fund is used to account for donations received by the City's Fire Department. The donations are used, in part, to purchase equipment for the Fire Department.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**1,833**	**1,833**	**1,833**	**1,833**	**1,833**
70100152- 480100	Donations	0	0	0	0	0
	Total Revenue	**0**	**0**	**0**	**0**	**0**
70114500- 539000	Small Equipment	0	0	1,000	0	1,000
	Total Expenditures	**0**	**0**	**1,000**	**0**	**1,000**
	Carryover PO's					
	Fund Balance - December 31st	**1,833**	**1,833**	**833**	**1,833**	**833**

2026 BUDGET DETAIL

FUND: **PARKS DONATION FUND**

DEPARTMENT: **RECREATION SERVICES**

The Parks Donation Fund is used to account for donations received by the City to help beautify and decorate the City's parks.

Org-Object-Project	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**7,749**	**7,999**	**8,188**	**8,188**	**5,810**
70200251- 480100	Donations Miscellaneous	250	250	0	0	250
	Total Revenue	**250**	**250**	**0**	**0**	**250**
70212000- 550300	Capital Outlay	0	61	500	2,378	5,000
	Total Expenditures *Carryover PO's*	**0**	**61**	**500**	**2,378**	**5,000**
	Fund Balance - December 31st	**7,999**	**8,188**	**7,688**	**5,810**	**1,060**

2026 BUDGET DETAIL

FUND: POLICE DONATION FUND

The Police Donation Fund is used to account for donations given to the City Police Department. The donations are used to purchase new equipment.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**9,631**	**9,631**	**9,631**	**9,631**	**9,881**
70300152- 480100	Donations	0	0	0	250	0
480100	K-9 Donations	0	0	0	0	0
	Total Revenue	**0**	**0**	**0**	**250**	**0**
70313500- 533000	Supplies	0	0	0	0	0
550300	Capital Outlay / New Equipment	0	0	0	0	5,000
	Total Expenditures	**0**	**0**	**0**	**0**	**5,000**
	Carryover PO's					
	Fund Balance - December 31st	**9,631**	**9,631**	**9,631**	**9,881**	**4,881**

2026 BUDGET DETAIL

FUND: **MAYOR'S DONATION FUND**

The Mayor's Donation Fund is used to account, in part, for donations received for marriage ceremonies performed by the Mayor. Funds are used in support of City activities.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**2,888**	**2,939**	**2,331**	**2,331**	**1,251**
70400102- 480100	Donations	900	1,800	1,000	750	1,000
70400024- 484300	Miscellaneous Revenue	3	5	0	1	0
	Total Revenue	**903**	**1,805**	**1,000**	**751**	**1,000**
70410000- 523100	Professional Services	852	2,414	1,000	632	1,000
	Total Expenditures	**852**	**2,414**	**1,000**	**632**	**1,000**
	Carryover PO's				*1,200*	
	Fund Balance - December 31st	**2,939**	**2,331**	**2,331**	**1,251**	**1,251**

2026 BUDGET DETAIL

FUND: PROJECT TRUST FUND

The Project Trust Fund is used to account for money received from developers as their contribution to infrastructure projects necessitated in part by their development. Moneys collected will be utilized on future improvements as identified.

Org-Object		*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
		Fund Balance - January 1st	**1,464,172**	**2,048,624**	**1,561,615**	**1,561,615**	**1,370,970**
70500022- 414200		Curtis Farms Infrastructure Fees	6,086	6,071	3,000	6,020	3,000
70500025- 493020		Transfer In - Developer Fees	260,000	0	0	0	0
70500401- 471300	-PJ006	Innopak Developer Fees	0	30,080	0	0	0
471300	-PJ007	Ravines at Olentangy	42,000	1,000	0	0	0
471300	-PJ008	Riverwest Contribution	0	100,000	0	0	0
471300	-PJ015	Contribution	0	0	150,000	0	128,262
471300	-SWMLG	Sawmill Point	139,366	0	0	53	0
471300		Developers Fees	187,000	0	0	136,496	179,746
		Total Revenue	**634,452**	**137,151**	**153,000**	**142,568**	**311,008**
70570500- 523100	-PJ017	US42 & Sawmill Traffic Study	0	0	0	25,071	0
523100	-PJ018	Glenn Rd & US36 Traffic Study	0	0	0	0	0
550300		Capital Projects	0	0	0	0	500,000
550300	-OPW24	2024 OPWC - Pennsyvlania Ave	0	185,000	0	0	0
550300	-NW001	Merrick Project PH1	0	260,000	0	0	0
550300	-PJ004	Curtis Street Turn Lane	0	0	0	2,322	0
550300	-PJ008	E Central Turn Lane at Milo St	0	100,000	0	0	0
550300	-PJ010	Valleyside Drive Distribution	50,000	0	0	0	0
550300	-PJ011	Limestone Ridge Culvert Distribution	0	30,000	0	0	0
550300	-PJ012	SR521 & Bowtown Rd Intersection	0	0	0	1,783	0
550300	-PJ014	S. Houk Rd Sight Distance Improvements	0	19,080	0	0	0
550300	-PJ015	S. Houk Railroad Improvements	0	0	150,000	128,262	0
550300	-PJ016	Glenn Pkwy & Peachblow Traffic Signal	0	0	40,000	87,834	0
560010	-PJ006	Reimbursements	0	30,080	0	0	0
		Total Expenditures	**50,000**	**624,160**	**190,000**	**245,272**	**500,000**
		Carryover PO's				*87,941*	
		Fund Balance - December 31st	**2,048,624**	**1,561,615**	**1,524,615**	**1,370,970**	**1,181,978**

2026 BUDGET DETAIL

FUND: UNCLAIMED FUNDS TRUST FUND

The Unclaimed Fund Trust Fund is required by the Ohio Revised Code to account for various check payments made by the City and Municipal Court that remain uncashed or unclaimed. The funds are held for five years and then can be deposited/transferred to the General Fund.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
CITY FUND						
	Fund Balance - January 1st	**57,589**	**30,552**	**30,552**	**30,552**	**59,182**
70700202- 495000	UFTF Unclaimed Funds	16,661	0	5,000	28,630	47,544
	Total Revenue	**16,661**	**0**	**5,000**	**28,630**	**47,544**
70770700 560020	Unclaimed Funds Payment	0	0	5,000	0	5,000
570000	Transfer to General Fund	43,698	0	0	0	14,760
	Total Expenditures	**43,698**	**0**	**5,000**	**0**	**19,760**
	Fund Balance - December 31st	**30,552**	**30,552**	**30,552**	**59,182**	**86,966**
MUNICIPAL COURT FUND						
	Fund Balance - January 1st	**112,789**	**122,660**	**186,999**	**186,999**	**192,957**
70800102- 495000	UFTF Unclaimed Funds	9,871	65,358	2,000	7,327	4,000
	Total Revenue	**9,871**	**65,358**	**2,000**	**7,327**	**4,000**
70870800- 560020	Unclaimed Funds Payment	0	1,019	10,000	1,369	10,000
	Total Expenditures	**0**	**1,019**	**10,000**	**1,369**	**10,000**
	Fund Balance - December 31st	**122,660**	**186,999**	**178,999**	**192,957**	**186,957**

2026 BUDGET DETAIL

FUND: DEVELOPMENT RESERVE FUND

The Development Reserve Fund is a reserve fund to be used for future debt service obligations related to infrastructure constructed by the City in response to current and future development. In addition the funds are available for support of future economic development opportunities.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**822,141**	**692,530**	**266,435**	**266,435**	**537,441**
70900025- 493020- TX006	Transfer from General Fund	75,000	75,000	75,000	92,275	250,000
70900403- 420700- SPRNG	ODOD Grant	0	75,000	0	0	0
420700- PJ009	ODOD Grant - Colomet	0	0	0	175,000	0
	Total Revenue	**75,000**	**150,000**	**75,000**	**267,275**	**250,000**
70970900- 523100	Professional Services	19,017	0	55,000	0	250,000
550300	City Signage	69,650	0	0	0	0
550300- PJ008	Riverwest Turn Lane Imprv	24,359	285,155	0	0	0
550300- PJ009	Colomet Drive	16,585	290,940	0	(3,731)	0
550300- SPRNG	Spring Street Demo	75,000	0	0	0	0
	Total Expenditures	**204,611**	**576,095**	**55,000**	**(3,731)**	**250,000**
	Carryover PO's					
	Fund Balance - December 31st	**692,530**	**266,435**	**286,435**	**537,441**	**537,441**

2026 BUDGET DETAIL

FUND: **GENERAL RESERVE FUND**

The General Reserve Fund represents contingency funds equal to 5% of annual General Fund revenues. The fund shall be used to stabilize the City's General Fund against cyclical changes in revenues and expenditures. The fund balance will not be appropriated to provide for ongoing general operations of the City.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**1,363,864**	**1,438,864**	**1,903,864**	**1,903,864**	**1,978,864**
71000025- 493020- TX007	Transfer from General Fund	75,000	465,000	75,000	75,000	75,000
	Total Revenue	**75,000**	**465,000**	**75,000**	**75,000**	**75,000**
71071000- 570000	Transfer to General Fund	0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	**0**
	Fund Balance - December 31st	**1,438,864**	**1,903,864**	**1,978,864**	**1,978,864**	**2,053,864**

2026 BUDGET DETAIL

FUND: CEMETERY PERPETUAL CARE FUND

The Cemetery Perpetual Care Fund is a Trust Fund accounting for money donated for the purpose of ongoing gravesite decorations at Oak Grove Cemetery. Investment earnings on funds provided by individuals are utilized for perpetual care of the identified gravesites.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**35,250**	**35,478**	**35,734**	**35,734**	**42,317**
75000023- 430100	Investment Income	984	1,439	1,000	1,405	1,200
75000252- 480100	Special Care Contributions	0	0	0	6,400	0
	Total Revenue	**984**	**1,439**	**1,000**	**7,805**	**1,200**
75075000- 533140	Easter Arrangements	250	208	300	260	300
533140	Memorial Day Arrangements	250	500	500	500	600
533140	Christmas Arrangements	256	475	500	462	600
533140	Other Event Arrangements	0	0	200	0	200
	Total Expenditures	**756**	**1,183**	**1,500**	**1,222**	**1,700**
	Carryover PO's					
	Fund Balance - December 31st	**35,478**	**35,734**	**35,234**	**42,317**	**41,817**

AGENCY FUNDS

2026 BUDGET DETAIL

FUND: HIGHWAY PATROL FUND

The Highway Patrol Fund is used to account for one-half of the fine money received in Municipal Court from the Highway Patrol citations. The money is remitted to the Delaware County Law Library in its entirety for use at their discretion.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**4,106**	**3,287**	**3,866**	**3,866**	**1,270**
80100151- 450400	Fines & Forfeitures	41,181	54,756	50,000	46,833	50,000
	Total Revenue	**41,181**	**54,756**	**50,000**	**46,833**	**50,000**
80180100- 523100	Professional Services	42,000	54,177	50,000	49,430	50,000
	Total Expenditures	**42,000**	**54,177**	**50,000**	**49,430**	**50,000**
	Fund Balance - December 31st	**3,287**	**3,866**	**3,866**	**1,270**	**1,270**

2026 BUDGET DETAIL

FUND: STATE BUILDING PERMIT FEE FUND

The State Building Permit Fee Fund is used to account for the allocation of permit fees collected by the City that is due to the State.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**1,309**	**4,407**	**6,006**	**6,006**	**6,176**
80300101- 440300	3% State Building Permit Fee	9,833	9,925	13,000	9,554	13,000
440400	1% State Plumbing Fee	10,960	11,503	11,000	8,827	11,000
	Total Revenue	**20,793**	**21,428**	**24,000**	**18,381**	**24,000**
80380300- 560250	State Building Permit - 3%	8,055	9,746	13,750	8,853	13,000
560255	State Plumbing Permit - 1%	9,640	10,083	11,559	9,358	11,000
	Total Expenditures	**17,695**	**19,829**	**25,309**	**18,211**	**24,000**
	Fund Balance - December 31st	**4,407**	**6,006**	**4,698**	**6,176**	**6,176**

2026 BUDGET DETAIL

FUND: JEDD I INCOME TAX FUND

The JEDD I Income Tax Fund is an agency fund utilized to account for the Berkshire Joint Economic Development District tax collected by the City under an agreement with the JEDD I Board. The tax rate is the same as the City's income tax rate and is disbursed as follows: 4% to the City of Delaware for fiscal services, 1% to the JEDD I Board for administrative purposes, 60% of the remaining funds to Berkshire Township, and 40% of the remaining funds to the City of Delaware.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**106,864**	**108,178**	**125,120**	**125,120**	**135,020**
81100015- 411100	JEDD Income Tax Collections	489,283	557,424	587,000	594,328	629,283
	Total Revenue	**489,283**	**557,424**	**587,000**	**594,328**	**629,283**
81181100- 560020	JEDD Refunds	4,680	4,696	5,500	15,403	15,000
560410	JEDD Board Fees (1%)	4,833	5,358	5,815	5,690	6,143
560420	City General Fund (4%)	19,332	21,431	23,260	22,761	24,571
560430	Berkshire Township Distribution	275,474	305,398	331,455	324,345	350,141
560440	City of Delaware Distribution	183,650	203,599	220,970	216,230	233,427
	Total Expenditures	**487,969**	**540,482**	**587,000**	**584,428**	**629,282**
	Carryover PO's					
	Fund Balance - December 31st	**108,178**	**125,120**	**125,120**	**135,020**	**135,021**

2026 BUDGET DETAIL

FUND: JEDD II INCOME TAX FUND

The JEDD II Income Tax Fund is an agency fund utilized to account for the Berkshire Joint Economic Development District tax collected by the City under an agreement with the JEDD II Board. The tax rate is the same as the City's income tax rate and is disbursed as follows: 4% to the City of Delaware for fiscal services, 1% to the JEDD II Board for administrative purposes, 80% of the remaining funds to Berkshire Township, and 20% of the remaining funds to the City of Delaware.

Org-Object	*Description*	*2023 Actual*	*2024 Actual*	*2025 Budget*	*2025 Actual*	*2026 Budget*
	Fund Balance - January 1st	**30,615**	**6,059**	**17,621**	**17,621**	**39,186**
81200015- 411100	JEDD Income Tax Collections	32,923	49,759	86,000	182,732	197,136
	Total Revenue	**32,923**	**49,759**	**86,000**	**182,732**	**197,136**
81281200- 560020	JEDD Refunds	0	0	3,000	0	10,000
560410	JEDD Board Fees (1%)	575	382	830	1,612	1,871
560420	City General Fund (4%)	2,992	1,528	3,320	6,447	7,485
560430	Berkshire Township Distribution	43,365	29,030	63,080	122,487	142,223
560440	City of Delaware Distribution	10,547	7,257	15,770	30,622	35,556
	Total Expenditures	**57,479**	**38,197**	**86,000**	**161,167**	**197,136**
	Carryover PO's					
	Fund Balance - December 31st	**6,059**	**17,621**	**17,621**	**39,186**	**39,186**

APPENDIX A

LONG TERM DEBT PURPOSES

Debt Obligation	Purpose
2021 General Obligation Bonds	Refunding of 2013 General Obligation Bonds for the purposes of: • Glenn Road construction between certain termini • Constructing an addition to the Justice Center • Acquiring real property, remodeling, and improving the buildings located on the property for various City departments Additional debt for: • Enhancing municipal fire safety facilities by constructing, furnishing, and equipping a new fire station
2019 General Obligation Bonds	• Acquisition and implementation of software systems for use by various City departments • Improvements and renovations to City Hall and related annex building • Refunding bonds previously issued for purpose of paying costs of improving City's Southeast Highland Sewer area • Glenn Road South construction on behalf of the Delaware South New Community Authority
2017 General Obligation Bonds	• Construction of Fire Station 304 • Refund outstanding 2006 general obligation bonds
2015 General Obligation Bonds	• Glenn Road North construction • Purchasing and equipping three EMS vehicles
2012 General Obligation Bonds	Refunding of previously issued bonds for purposes of: • Constructing, equipping, and furnishing a fire substation and renovating an existing fire station • Improving Sandusky Street and Winter Street between certain termini by constructing and enhancing infrastructure and streetscapes • Improving the US 23/US 42 interchange in cooperation with ODOT • Streetscape of East Winter Street between certain termini • Improving the intersection of West William Street and Houk Road • Improving City's municipal sewer system by acquisition of real estate and extension of existing sewer system
OWDA Water Projects	• Construction and expansion of Water Treatment Plant • Construction of Penry Road Well Field 16" Raw Water Transmission Line • Construction of Hills-Miller Road 24" Water Transmission Line
OWDA Sewer Projects	• Construction and expansion of Wastewater Treatment Plant
2020 Recreation Levy Bonds	• Refunding previously issued bonds for improving the City's municipal recreation facilities, including the construction of a recreation center and athletic fields as well as the construction, renovation, and improvement of other municipal recreation facilities