

2027

CITY MANAGER'S PROPOSED BUDGET

EST 1808
CITY OF
DELAWARE
OHIO

October 26, 2026

Dear Mayor Riggle and Members of City Council:

The budgeting process establishes a clear plan for allocating current and future resources so the City of Delaware can deliver municipal functions and services efficiently, sustainably, and reliably. This financial blueprint reflects our commitment to sound fiscal stewardship—using public funds responsibly to fulfill our mission and advance City Council's goals.

More than a collection of numbers, the budget document reflects the community's expectations and our shared values. It also supports our core mission to foster a great community, a healthy economy, an effective government, and a safe city.

Guided by these principles, the City administration submits the proposed fiscal year 2027 budget for your consideration.

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 26, 2026	City Council Meeting
Finance Committee Review	Monday, November 2,2026	Finance Committee Meeting
Second Reading, Public Hearing	Monday, November 9, 2026	City Council Meeting
Finance Committee Review	Thursday, November 12, 2026	Finance Committee Meeting
Finance Committee Review	Monday, November 16,2026	Finance Committee Meeting
Finance Committee Review	Tuesday, November 17, 2026	Finance Committee Meeting
Third Reading, Public Hearing	Monday, November 23, 2026	City Council Meeting
Fourth Reading & Adoption	Monday, December*, 2026	City Council Meeting
Fifth Reading & Adoption (if needed)	Monday, December *, 2026	City Council Meeting

- *December Meeting Times may be changed for Holidays

The highest priorities addressed through this proposed spending plan are major infrastructure projects consisting of the construction of water and sewer lines, expenditures to continually improve our roads, create safer facilities through enhanced camera systems and increased manpower of needed positions in the City to carry out improvement projects and continue safe operations of services.

The City of Delaware has reached a pivotal stage in its continued growth and development.

In May 2025, City Council members and senior leaders met to review progress on previous goals, assess emerging challenges, and define an ambitious but achievable vision for the next 12 to 24 months. The retreat produced a clear set of priorities, now formalized in the Strategic Action Plan and incorporated into the City Manager's proposed FY 2027 budget.

The plan reflects a shared commitment to fiscal stability, sound infrastructure, community vitality, economic competitiveness, transparency, and collaboration.

At the heart of this effort is the City's recognition that its dedicated public servants are the foundation of continued progress.

The Strategic Action Plan charts a path toward organizational success while affirming the City's appreciation for its employees' talent, resilience, and dedication. By supporting their growth, well-being, and input, the City strengthens its ability to serve the community with excellence and integrity. As a living document, the plan will guide implementation, track progress, and communicate priorities across departments and to 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.

- 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."

  To carry out this initiative, staff will be recommending and implementing **new and expanding existing New Community Authorities** as new properties develop 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 Firefights at 24% over a period of several years.

- The City Finance Department has made significant changes to the monthly Finance Report to promote transparency. This monthly report is posted on the City Website for public view. Finance issued an RFP in October 2026 for design services and to create budget in brief for the city. This new brief would provide easily accessible and understandable information for the public.
- IT and the Legal Department have worked together in order to create a policy for City Staff on the usage of AI for City Employees in order to create clear accessible content for the public, while maintaining security and protection of sensitive data.

Grow and Diversify the Local Economy- Attract new employers and quality jobs. Expand housing choices, including workforce housing. Partner with employers & nonprofits on housing options.

- In 2027, 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.

- While attracting new employers is a high value target, retention and expansion of the existing workforce is as integrally important, as seen by the expansions of PPG and Wieland Onda in 2026. Our staff will continue to work with our existing business network to provide tools and resources to support continued success in 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. Additionally, more rental units drive down the rent costs when there is 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- Partner with county, schools, and neighboring cities. Shared services, data, and infrastructure. Advocate together for funding and resources.



- 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, Buckeye Valley Local Schools, Olentangy Local Schools, and 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.

- As the Point Project Comes to a close, 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.

- In 2026, our **town-gown collaboration with Ohio Wesleyan University (OWU)** has been crucial to catalyze reinvestment at the campus edge and downtown. The City has partnered with OWU and Westwood Collective 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.

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



- Work is well underway on a **Focus Area Plan for the South Sandusky corridor**. 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. 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.

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



- In 3rd quarter 2026 the City entered into a contract with Arrive Parking Systems for a new kiosk system to replace the outdated meter system in the downtown area. These new kiosks will be installed late in 2026 and early 2027. This new parking system will allow for full capture of parking revenue in the downtown parking areas, allowing for multiple ways to pay for parking, and allowing administration to capture data on usage and parking availability in the downtown area.

Path Forward: Implementation and 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.



- In November 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 2027 are projected to increase over the current year, driven primarily by income tax and property tax sources. General Fund revenues for 2026 are estimated at $43.7 million, marking a 10.9% increase from the previous year's approved budget of $39.4 million.

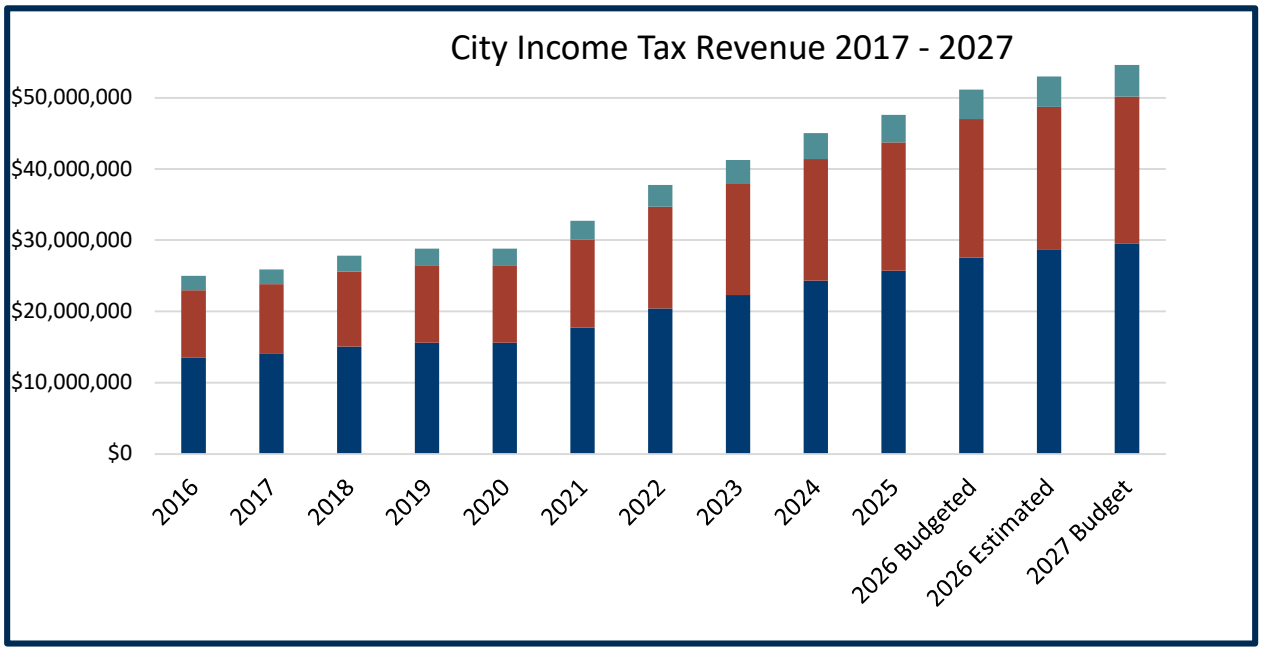
Below is a summary of the General Fund revenues of 2027 in contrast to the previous two years.

Summary	2025 Actual	2026 Budget	2026 Estimated	2027 Proposed
Total Revenue	$40,822,269	$41,692,165	$43,662,972	$43,217,069
Total Expenditures	$37,110,891	$39,419,569	$37,617,047	$43,195,567
Fund Balance	$16,786,471	$19,059,067	$22,832,395	$22,853,896
Balance %	45.23%	58.35%	60.70%	52.91%

Property taxes are collected following the first- and second-half real estate settlement periods in April and August, respectively. Estimated distributions total $4.15 million and this is up $95,000 or 3.6% over the amount the city received in 2025. It is important to note that property taxes primarily fund schools and other property tax-dependent entities.

INCOME TAX

City income tax remains the largest source of discretionary revenue, funding most operations and capital investments. Total collections for 2026 are projected to exceed the budgeted amount by 3.66%.

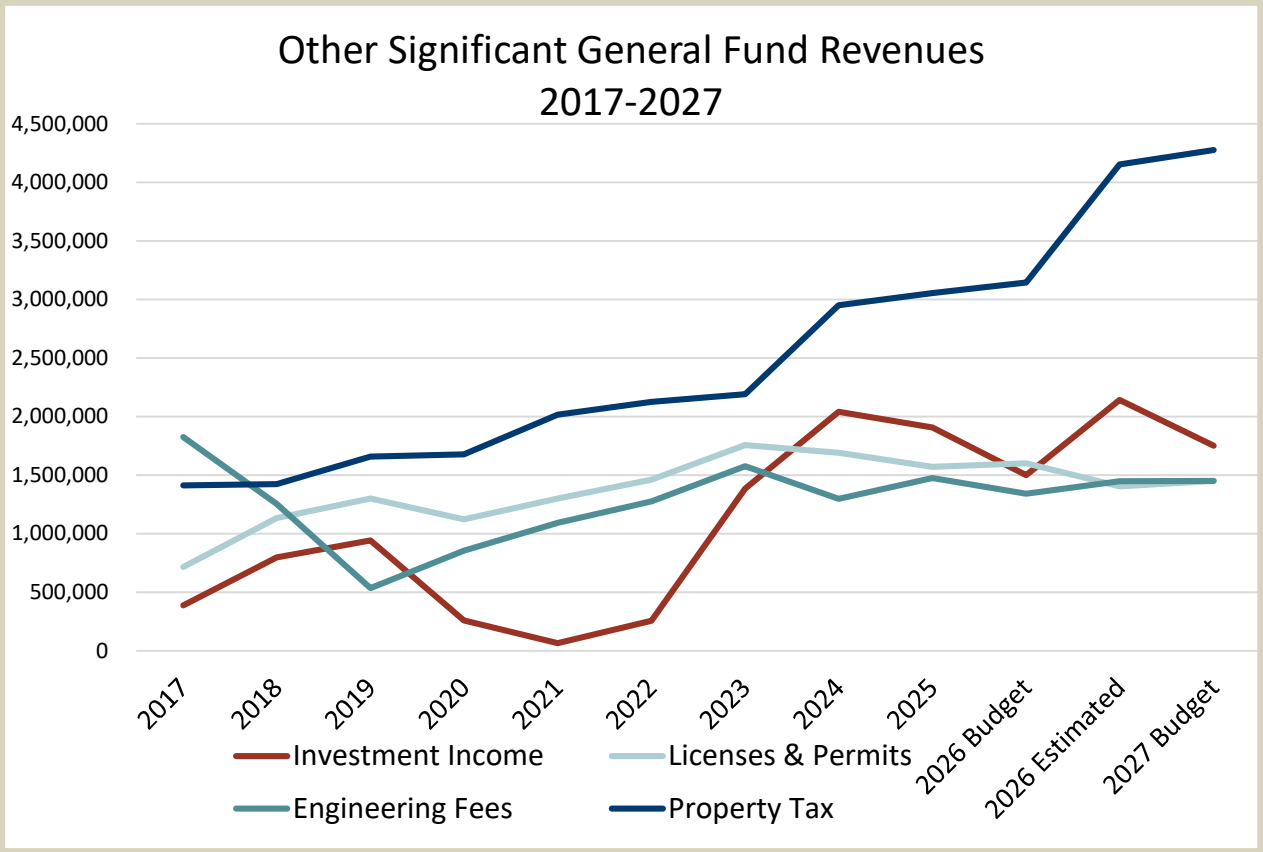


OTHER SOURCES OF REVENUE

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

- Investment income has seen an increase, up an estimated $235,000 over 2025 returns.
- License and permit fees are currently below budget projections.
- Engineering Fees are flat from 2025 at $1.4 million

The chart below compares significant revenue sources, highlighting property taxes and investment income as the areas with the most significant growth.



EXPENDITURE HIGHLIGHTS

The General Fund budget for 2027 is set at $43.2 million, representing a $3.8 million increase from the previous year. Notable new budget items include:

ENGINEERING

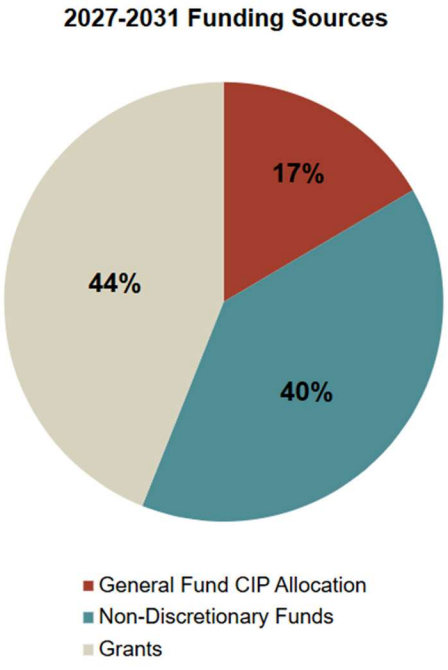
Engineering has reorganized its budget presentation around four geographic quadrants, highlighting the major objectives in each area rather than addressing the City as a whole. The department will also resume a local paving program by combining CDBG, OPWC, and County grants with City utility funding tied to waterline replacements. Planned paving includes:

- South Washington Street from London Road to Bernard Avenue
- The Heather Hills subdivision,
- West Lincoln Avenue from Euclid Avenue to Liberty Street
- Campbell Street from Central Avenue to Lincoln Avenue
- Curtis Street from the railroad to William Street
- Firestone Drive

Although modest in scale, the program will expand as funding permits. The City will also use 80% ODOT funding to pave State Route 37 from Troy Road to the western corporate limit.

In 2027 we will begin purchasing the needed Right of Way ahead of the 2028 Reconstruction of East Central Ave, which is the third and final phase of the Point Project.

By leveraging Grant Funding and Non-Discretionary Funding, the Engineering Projects only rely on 17% of General Fund CIP Allocations. The remaining 83% are through our aligned partnerships with the County, Region, State and Federal Agencies.



AIRPORT

Major upgrades are in the CIP Budget for the Airport, fueled by FAA and ODOT Grant Opportunities. A lighting upgrade to the 29 year old lighting systems, replacing outdated incandescent bulbs with high efficacy LED lights, new wiring, and control systems will be bid out in 2027. The first phase of a Fuel Farm upgrade will also get underway, replacing a 34-year old underground system, with an above ground system increasing our fuel capacity, and potential for sales. Subsequent phases in later years will fully phase out the underground tanks for both low-lead and Jet A Fuel.

CMO/COUNCIL

The CMO/COUNCIL office will see two notable changes in the 2027 Budget. The first being a Council Assistant Clerk position. This added position will spread the workload for Council and Commission meetings. Another notable change will be in the addition of the Grants Administrator Position. This position will be a central point for all grant applications. Historically Grants would be administered by the department applying. This new position will allow for continuity in the application process, and more multi-departmental collaboration in grants that span multiple departments. This new administrator will also seek out additional grants the city may not currently be applying for.

PARKS

Parks will see the addition of the new Kingbury Park, a regional park highlighted by additional green space, recreational fields, and city infrastructure. Groundwork started in 2026, and in 2027 will see seeding of the turf fields, construction of the park's maintenance building and a restroom facility. 2027 will also see new restroom facilities at Blue Limestone Park, new turf at Veteran's Park playground, and replacement of playground and court improvements at Kensington Park and Stratford Park.

FIRE STATION

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 has issued $15.5 million in debt. Station 305 is slated to open in June 2027.

MANAGEMENT PAY PLAN STUDY

In 2026, the City hired McGrath Consulting for an update to the Management Pay Plan. This study was done to make sure our supervisors and director salaries are in line with our competitors. Keeping our highly skilled staff is imperative to our successful ongoing operations. Most positions within the plan are seeing a 3% increase, however some positions viewed as out of the market range will see larger adjustments.

OTHER FUNDS

IMPACT FEE FUNDS

To help fund infrastructure and services required by new developments, the City of Delaware charges impact fees. These one-time fees contribute to the cost of capital facilities to support new 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 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.

PERSONNEL

The following table outlines the proposed personnel changes included in the 2027 budget. In addition to the new positions, the City is submitting several reclassifications aimed at promoting employee retention and supporting succession planning.

Department	Action	Current Position → To
Council	New	**Assistant Clerk** Estimated cost $125,325
HR	Reclassification	**HR Specialist to HR Manager** Estimated cost $7,186
Legal	New	**Assistant City Attorney** Estimated partial year cost $33,302
Planning	New	**Associate City Planner/Zoning Administrator** Estimated cost $109,133
Parks	Reclassification	**Parks Superintendent to Deputy Parks Director** Estimated cost $8,605
Parks	New	**Parks Maintenance Technician** Estimated cost $96,974
Parks	New	**Seasonal Camp Counselor** Estimated cost $34,050
Parks	New	**Cemetery Technician** Estimated Cost $97,700
Streets	New	**Streets Technician** Estimated cost $96,974
Engineering	New	**Project Engineer (Utilities)** Estimated cost $141,519
Engineering	New	**Administrator Planning & Engineering** Estimated Cost $124,421
Engineering	New	**Construction Inspector (Stormwater)** Estimated Cost $101,237

Engineering	New	**Construction Inspector (Seasonal)** Estimated Cost $46,869
Facilities	New	**Building Maintenance Technicians (2)** Estimated cost $169,622
Utilities	New	**Water Distribution Tech** Estimated cost $99,129
Utilities	New	**Stormwater Compliance Technician** Estimated cost $101,237

LABOR CONTRACT UPDATES

One collective bargaining agreements are set to expire during the upcoming fiscal year.

International Association of Firefighters (IAFF)

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 Finance Director Alycia Hefner, Deputy Finance Director Elke Lonas, Budget and Management Analyst Michael Day, Finance Specialist Andrea Ault, and Executive Assistant Kim Gepper for their exceptional work throughout this budget process. Thanks to Finance Director Emily Meek for the Cover Photo. 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 2027 budget builds upon past successes, maintains our tradition of fiscal responsibility, and sets the stage for another year of achievement.

Respectfully submitted,



Andrew Beare
Acting City Manager

Table of Contents

Personnel..... 1
All Funds..... 2
All Funds - GFOA..... 5
General Fund Summary..... 8
City Council..... 10
City Manager's Office..... 11
Human Resources..... 13
Economic Development..... 15
Legal Affairs/Prosecution..... 17
Procurement..... 19
Finance..... 21
General Administration..... 23
Risk Management..... 25
Planning & Comm Dev..... 26
Police Department..... 28
Engineering..... 30
Building Maintenance..... 32
Public Works Revenue..... 33
SMR Administration..... 34
Streets..... 36
Traffic..... 38
State Highway Fund..... 40
License Fee Fund..... 41
Performance Bond Fund..... 42
Parks & Natural Resources..... 43
Parks Maintenance..... 44
Recreation..... 45
Pool..... 48
Urban Forestry..... 50
Oak Grove Cemetery Fund..... 52
Tree Fund..... 54
Airport Fund..... 55
T-Hangar Fund..... 57
Fire/EMS Fund..... 58
Rec Center Tax Fund..... 61
Airport TIF Fund..... 62
Glenn Rd TIF Fund..... 63
Sky Climber - V&P TIF Fund..... 64
Mill Run TIF Fund..... 65
Winterbourne TIF Fund..... 66
Municipal Court..... 67
IDIAM Fund..... 69
Clerk of Courts..... 70
Drug Enforcement Fund..... 72
Indigent Alcohol Treatment Fund..... 73
OMVI Fund..... 74
Police Judgement Fund..... 75
Federal Judgement Fund..... 76
Park Exaction Fund..... 77
Comp Legal Research Fund [Court]..... 78
Court Special Programs Fund..... 79
Comp Legal Research Fund [Clerk]..... 80
Probation Services Fund..... 81
Police Disabilities Fund..... 82
Fire Disabilities Fund..... 83
Opioid Recovery Fund..... 84
Community Promotions Fund..... 85
Commercial TIFs Fund..... 86
Residential TIFs Fund..... 87
Sawmill TIF..... 88
Sawmill Pointe TIF..... 89
Addison TIFs..... 90
Parkview & Lucy Ridge TIFs..... 91
Fed Emergency Mgmt Agency Fund..... 92
Police Training Grant Fund..... 93
CDBG Fund..... 94
Federal Treasury Seizures Fund..... 95
Revolving Loan Fund..... 96
General Bond Fund..... 97
Park Improvement Bond Fund..... 98
SE Highland Bond Fund..... 99
Capital Improvement Fund..... 100
OPWC Fund..... 102
East Infrastructure Fund..... 103
Parks & Rec Capital Fund..... 104
FAA Airport Fund..... 105
Equipment Replacement Fund..... 106
Fire/EMS Capital Fund..... 107
Northwest New Comm Auth Fund..... 108
Southwest Infrastructure Fund..... 109
Transportation Fees Fund..... 110
Park Impact Fee Fund..... 111
Police Impact Fee Fund..... 112
Fire Impact Fee Fund..... 113
Municipal Impact Fee Fund..... 114
Glenn Rd South Construction Fund..... 115
Glenn Rd North Construction Fund..... 116
Terra Alta NCA Fund..... 117
Hidden Valley Golf Course Fund..... 118
Parking Lots Fund..... 120
Stormwater Fund..... 122
Stormwater Projects..... 124
Water Administration..... 125
Water Treatment..... 127
Water Distribution..... 129
Water Construction Fund..... 131
Water Reserve Fund..... 132
Water Customer Deposit Fund..... 133
Water Capacity Fee Fund..... 134
Wastewater Adminstration..... 135
Wastewater Treatment..... 137
Wastewater Collection..... 139
Wastewater Construction Fund..... 141
Wastewater Reserve Fund..... 142
Wastewater Capacity Fee Fund..... 143
SE Highland Sewer Fund..... 144
Refuse Revenues/Admin..... 145
Refuse Collection..... 147
Garage Revenue..... 148
Garage Rotary 149
IT Revenue..... 151
IT Rotary..... 152
Facilities Revenue..... 154
Facilities Rotary..... 155
Health Insurance Fund..... 157
Workers Compensation Fund..... 158
Fire Donations Fund..... 159
Park Donations Fund..... 160
Police Donations Fund..... 161
Mayor Donations Fund..... 162
Projust Trust Fund..... 163
Unclaimed Funds..... 164
Development Reserve Fund..... 165
General Reserve Fund..... 166
Cemetery Perpetual Care Fund..... 167
Highway Patrol Fund..... 168
State Building Permit Fund..... 169
JEDD Tax Fund..... 170
JEDD II Tax Fund..... 171

STRATEGIC WORKPLACE PLAN

2027 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

Department/ Division	2023		2024		2025		2026		2027		2028		2029		2030		2031		2032	
	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	2	7	2	7	2	7	2	7	2	7	2	7
City Manager	5	0	5	0	5	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0
Administrative Services	3	0	3	0	3	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
Economic Development	3	0	3	0	3	0	3	0	3	0	4	0	4	0	4	0	4	0	4	0
Legal Affairs/Prosecutor	8	0	8	1	10	3	8	3	9	3	9	3	9	3	9	3	9	3	9	3
Management & Budget	2	0	3	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Procurement	0	0	0	0	0	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Finance	13	4	13	4	13	4	17	3	17	3	17	3	17	3	17	3	17	3	17	3
Police	70	2	70	0	70	0	74	0	74	0	74	0	76	0	76	0	78	0	78	0
Parking	0	0	0	2	0	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2
Planning	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0
Engineering	9	0	9	0	10	0	10	0	14	0	14	0	14	0	14	0	14	0	14	0
Buildings/Grounds	3	0	3	0	4	0	4	0	6	0	6	0	6	0	6	0	6	0	6	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	10	0	11	0	11	0	12	0	12	0	12	0	12	0	12	0	12	0
Public Works Traffic	4	0	5	0	5	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0
Cemetery	2	2	2	2	2	2	2	2	3	2	3	2	3	2	3	2	3	2	3	2
Parks and Natural Resources	9	2	9	2	9	2	10	2	11	2	11	2	11	2	11	2	11	2	11	2
Recreation	2	8	2	10	2	10	2	10	2	10	2	10	2	10	2	10	2	10	2	10
Urban Forestry	2	0	2	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	4	0	5	0	5	0	5	0	5	0	5	0	5	0
Fire EMS	88	5	92	0	90	0	91	0	91	0	91	0	91	0	91	0	91	0	91	0
Airport	4	1	4	1	4	1	4	1	4	0	4	0	4	0	4	0	4	0	4	0
Golf Course	0	0	1	0	1	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	6	0	6	0	6	0	6	0	6	0	6	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	8	0	9	0	9	0	9	0	9	0	9	0	9	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	17	0	17	0	17	0	17	1	17	1	17	0	17	0	17	0	17	0	17	0
Recycling	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Garage	4	0	4	1	5	1	5	1	5	1	5	1	5	1	5	1	5	1	5	1
Information Technology	7	0	9	0	9	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	20	3	20	4	20	4	20	4	20	4	20	4	20	4	20	4	20	4	20	4
Clerk of Court	17	0	16	0	16	1	16	1	16	1	16	1	16	1	16	1	16	1	16	1
Total	**361.0**		**370.0**		**375.0**		**386.0**		**398.0**		**399.0**		**401.0**		**401.0**		**403.0**		**403.0**	

**** Does not include seasonal employees**

Increase

Decrease

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

2027

Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2027	2027 Budgeted Revenues	2027 Budgeted Expenditures	Projected Fund Balance December 31, 2027
OPERATING FUNDS				
GENERAL	22,832,395	43,217,069	43,195,567	22,853,896
STREET MAINT & REPAIR	1,728,788	5,444,500	6,663,255	510,033
PARKS & RECREATION	2,396,037	4,842,487	5,150,201	2,088,322
CEMETERY	158,964	557,500	617,482	98,982
AIRPORT OPERATIONS	512,337	1,823,000	1,888,715	446,622
FIRE/EMS INCOME TAX	12,414,252	20,902,602	24,254,994	9,061,859
MUNICIPAL COURT	652,759	2,681,250	2,802,240	531,769
CLERK OF COURT	1,195,251	1,942,100	2,135,042	1,002,309
GOLF COURSE	223,690	385,500	472,429	136,761
PARKING LOTS	222,375	252,950	410,194	65,131
STORMWATER	924,241	2,294,899	1,735,880	1,483,260
WATER	3,641,051	10,535,589	12,499,048	1,677,593
WASTEWATER	10,863,109	10,195,079	8,564,087	12,494,100
REFUSE	3,487,883	6,153,368	6,271,861	3,369,390
GARAGE ROTARY	784,230	2,612,832	2,696,577	700,485
INFORMATION TECHNOLOGY ROTARY	232,311	3,505,502	3,429,121	308,691
FACILITY MAINTENANCE ROTARY	164,020	1,855,000	1,857,183	161,837
TOTAL OPERATING FUNDS	**62,433,692**	**119,201,227**	**124,643,877**	**56,991,042**
CAPITAL IMPROVEMENT FUNDS				
STATE HIGHWAY IMPROVEMENT	351,141	203,500	330,000	224,641
LICENSE FEE	2,351,470	840,000	250,000	2,941,470
AIRPORT TIF	110,049	0	105,000	5,049
GLENN ROAD BRIDGE TIF	13,018,089	2,502,000	2,354,812	13,165,277
PARK EXACTION FEE	0	0	0	0
CAPITAL IMPROVEMENT	3,014,109	9,174,870	10,566,810	1,622,169
OPWC PROJECTS	174,762	600,000	600,000	174,762
EAST INFRASTRUCTURE	325,636	981,526	1,295,610	11,552
PARKS CAPITAL	848,222	585,652	1,213,200	220,674
FAA AIRPORT GRANTS	72,427	2,445,110	2,445,110	72,427
EQUIPMENT REPLACEMENT	723,877	950,000	1,221,500	452,377
FIRE/EMS CAPITAL	651,547	2,350,000	2,753,400	248,147
NORTHWEST NCA	173,196	117,780	127,593	163,383
SOUTHWEST INFRASTRUCTURE	0	1,811,353	1,750,000	61,353
TRANSPORTATION FEES	520,283	200,000	500,000	220,283
PARK IMPACT FEE	2,755,716	4,750,000	6,814,430	691,286
POLICE IMPACT FEE	564,141	190,000	558,167	195,974
FIRE IMPACT FEE	659,774	375,000	481,715	553,059
MUNICIPAL IMPACT FEE	1,218,822	390,000	213,281	1,395,541
GLENN ROAD SOUTH	3,324,383	1,490,200	983,400	3,831,183
GLENN ROAD NORTH	251,861	241,300	240,320	252,841
TERRA ALTA NCA	86,659	39,698	0	126,358
STORMWATER PROJECTS	2,210,152	719,000	963,500	1,965,652
WATER CONSTRUCTION CIP	285,333	4,750,000	4,887,727	147,606
WATER CAPACITY FEE CIP	6,702,372	3,470,000	5,755,245	4,417,127
WASTEWATER CONSTRUCTION CIP	3,285,086	2,000,000	3,269,000	2,016,086
WASTEWATER CAPACITY FEE CIP	6,109,713	2,744,500	2,507,501	6,346,712
SE HIGHLAND SEWER	698,295	400,000	840,700	257,595
TOTAL CAPITAL IMP. FUNDS	**50,487,112**	**44,321,489**	**53,028,021**	**41,780,580**

2027

Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2027	2027 Budgeted Revenues	2027 Budgeted Expenditures	Projected Fund Balance December 31, 2027
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	927,650	2,671,348	2,646,348	952,650
PARK IMPROVEMENT BOND	72,158	0	72,158	0
SE HIGHLAND SEWER BOND	12,521	831,200	830,700	13,021
TOTAL DEBT SERVICE FUNDS	**1,012,329**	**3,502,548**	**3,549,206**	**965,671**
SPECIAL REVENUE FUNDS				
PERFORMANCE BOND	2,374	500,000	500,000	2,374
TREE	808,576	75,000	325,000	558,576
AIRPORT 2000 T-HANGAR	303,162	120,000	93,005	330,157
RECREATION FACILITIES TAX	2,777,304	175,000	277,330	2,674,974
SKYCLIMBER/V&P HYDRAULICS TIF	0	90,000	90,000	0
MILL RUN TIF	0	160,000	160,000	0
WINTERBOURNE TIF	0	700,000	700,000	0
IDIAM	7,601	26,000	17,500	16,101
DRUG ENFORCEMENT	60,976	1,500	60,000	2,476
INDIGENT ALCOHOL TREATMENT	665,554	60,000	160,000	565,554
OMVI ENFORCE/EDUCATION	6,851	1,100	5,500	2,451
POLICE JUDGEMENT	64,718	15,000	55,000	24,718
POLICE FEDERAL JUDGEMENT	4,986	200	4,500	686
POLICE TREASURY SEIZURES	8,024	1,750	8,000	1,774
COMPUTER LEGAL RESEARCH	148,367	43,000	38,000	153,367
CLERK COMP. LEGAL RESEARCH	796,073	220,000	300,000	716,073
COURT SPECIAL PROJECTS	840,625	315,000	300,000	855,625
PROBATION SERVICES	611,861	365,000	325,000	651,861
POLICE/FIRE DISABILITY	0	0	0	0
OPIOID RECOVERY	191,103	25,000	175,000	41,103
COMMUNITY PROMOTIONS	151,240	125,000	245,000	31,240
COMMERCIAL TIFs	31,545	10,500	35,000	7,045
RESIDENTIAL TIFs	0	0	0	0
SAWMILL TIF	0	0	0	0
SAWMILL POINTE TIF	650,501	90,000	650,000	90,501
ADDISON TIFs	131,519	500,000	500,000	131,519
PARKVIEW-LUCY RIDGE TIF	2,460,116	5,540,000	7,055,000	945,116
FEMA GRANT	40	285,000	285,000	40
POLICE TRAINING GRANT	0	70,000	70,000	0
CDBG GRANT	365,216	662,000	662,000	365,216
REVOLVING LOAN	288,299	10,000	50,000	248,299
TOTAL SPECIAL REVENUE FUNDS	**11,376,630**	**10,186,050**	**13,145,835**	**8,416,845**

2027

Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2027	2027 Budgeted Revenues	2027 Budgeted Expenditures	Projected Fund Balance December 31, 2027
FIDUCIARY AND RESERVE FUNDS				
WATER UTILITY RESERVE	0	0	0	0
WATER CUSTOMER DEPOSIT	72,991	21,000	21,000	72,991
SEWER UTILITY RESERVE	0	0	0	0
FIRE DONATION	1,833	500	1,800	533
PARK DONATION	5,810	500	5,000	1,310
POLICE DONATION	9,881	0	9,000	881
MAYORS DONATION	1,655	1,000	1,000	1,655
PROJECT TRUST	1,584,406	3,000	634,560	952,846
UNCLAIMED FUNDS	299,841	32,097	24,977	306,961
DEVELOPMENT RESERVE	569,857	275,000	260,000	584,857
GENERAL RESERVE	2,053,864	125,000	0	2,178,864
JEDD INCOME TAX	6,333	500,000	500,000	6,333
JEDD II INCOME TAX	11,522	350,000	360,000	1,522
CEMETERY PERPETUAL CARE	42,433	1,200	1,400	42,233
STATE PATROL TRANSFER	1,269	50,000	50,000	1,269
STATE BUILDING PERMIT FEE	6,096	25,000	25,000	6,096
TOTAL TRUST AND RESERVE FUNDS	**4,667,793**	**1,384,297**	**1,893,737**	**4,158,353**
INTERNAL SERVICE FUNDS				
SELF INSURANCE	1,231,399	13,359,732	12,563,000	2,028,131
WORKERS COMPENSATION	2,750,653	423,871	878,800	2,295,724
TOTAL INTERNAL SERVICE FUNDS	**3,982,051**	**13,783,603**	**13,441,800**	**4,323,854**
TOTAL ALL FUNDS	**133,959,608**	**192,379,214**	**209,702,476**	**116,636,346**

2027

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1,2027	2027 Budgeted Revenues	2027 Budgeted Expenditures	Projected Fund Balance December 31, 2027
GENERAL FUNDS						
GENERAL	22,832,395	0	22,832,395	43,217,069	43,195,567	22,853,896
DEVELOPMENT RESERVE	569,857	0	569,857	275,000	260,000	584,857
GENERAL RESERVE	2,053,864	0	2,053,864	125,000	0	2,178,864
TOTAL GENERAL FUND	**25,456,116**	**0**	**25,456,116**	**43,617,069**	**43,455,567**	**25,617,617**
SPECIAL REVENUE FUNDS						
STREET MAINT & REPAIR	1,728,788	0	1,728,788	5,444,500	6,663,255	510,033
PARKS & RECREATION	2,396,037	0	2,396,037	4,842,487	5,150,201	2,088,322
CEMETERY	158,964	0	158,964	557,500	617,482	98,982
AIRPORT OPERATIONS	512,337	0	512,337	1,823,000	1,888,715	446,622
FIRE/EMS INCOME TAX	12,414,252	0	12,414,252	20,902,602	24,254,994	9,061,859
MUNICIPAL COURT	652,759	0	652,759	2,681,250	2,802,240	531,769
CLERK OF COURT	1,195,251	0	1,195,251	1,942,100	2,135,042	1,002,309
STATE HIGHWAY IMPROVEMENT	351,141	0	351,141	203,500	330,000	224,641
LICENSE FEE	2,351,470	0	2,351,470	840,000	250,000	2,941,470
PERFORMANCE BOND	2,374	0	2,374	500,000	500,000	2,374
AIRPORT TIF	110,049	0	110,049	0	105,000	5,049
GLENN ROAD BRIDGE TIF	13,018,089	0	13,018,089	2,502,000	2,354,812	13,165,277
PARK EXACTION FEE	0	0	0	0	0	0
TREE	808,576	0	808,576	75,000	325,000	558,576
AIRPORT 2000 T-HANGAR	303,162	0	303,162	120,000	93,005	330,157
RECREATION FACILITIES TAX	2,777,304	0	2,777,304	175,000	277,330	2,674,974
SKYCLIMBER/V&P HYDRAULICS TIF	0	0	0	90,000	90,000	0
MILL RUN TIF	0	0	0	160,000	160,000	0
WINTERBOURNE TIF	0	0	0	700,000	700,000	0
IDIAM	7,601	0	7,601	26,000	17,500	16,101
DRUG ENFORCEMENT	60,976	0	60,976	1,500	60,000	2,476
INDIGENT ALCOHOL TREATMENT	665,554	0	665,554	60,000	160,000	565,554
OMVI ENFORCE/EDUCATION	6,851	0	6,851	1,100	5,500	2,451
POLICE JUDGEMENT	64,718	0	64,718	15,000	55,000	24,718
POLICE FEDERAL JUDGEMENT	4,986	0	4,986	200	4,500	686
POLICE TREASURY SEIZURES	8,024	0	8,024	1,750	8,000	1,774
COMPUTER LEGAL RESEARCH	148,367	0	148,367	43,000	38,000	153,367
CLERK COMPUTER LEGAL RESEARCH	796,073	0	796,073	220,000	300,000	716,073
COURT SPECIAL PROJECTS	840,625	0	840,625	315,000	300,000	855,625
PROBATION SERVICES	611,861	0	611,861	365,000	325,000	651,861
POLICE/FIRE DISABILITY	0	0	0	0	0	0
OPIOID RECOVERY	191,103	0	191,103	25,000	175,000	41,103
COMMUNITY PROMOTIONS	151,240	0	151,240	125,000	245,000	31,240
COMMERCIAL TIFs	31,545	0	31,545	10,500	35,000	7,045
RESIDENTIAL TIFs	0	0	0	0	0	0
SAWMILL TIF	0	0	0	0	0	0
SAWMILL POINTE TIF	650,501	0	650,501	90,000	650,000	90,501
ADDISON TIFs	131,519	0	131,519	500,000	500,000	131,519
PARKVIEW-LUCY RIDGE TIF	2,460,116	0	2,460,116	5,540,000	7,055,000	945,116
FEMA GRANT	40	0	40	285,000	285,000	40
POLICE TRAINING GRANT	0	0	0	70,000	70,000	0
CDBG GRANT	365,216	0	365,216	662,000	662,000	365,216
REVOLVING LOAN	288,299	0	288,299	10,000	50,000	248,299
FIRE DONATION	1,833	0	1,833	500	1,800	533
PARK DONATION	5,810	0	5,810	500	5,000	1,310
POLICE DONATION	9,881	0	9,881	0	9,000	881
MAYORS DONATION	1,655	0	1,655	1,000	1,000	1,655
PROJECT TRUST	1,584,406	0	1,584,406	3,000	634,560	952,846
UNCLAIMED FUNDS	299,841	0	299,841	32,097	24,977	306,961
TOTAL SPECIAL REVENUE FUNDS	**48,169,194**	**0**	**48,169,194**	**51,962,085**	**60,373,913**	**39,757,366**

2027

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1,2027	2027 Budgeted Revenues	2027 Budgeted Expenditures	Projected Fund Balance December 31, 2027
CAPITAL IMPROVEMENT FUNDS						
CAPITAL IMPROVEMENT	3,014,109	0	3,014,109	9,174,870	10,566,810	1,622,169
OPWC PROJECTS	174,762	0	174,762	600,000	600,000	174,762
EAST INFRASTRUCTURE	325,636	0	325,636	981,526	1,295,610	11,552
PARKS CAPITAL	848,222	0	848,222	585,652	1,213,200	220,674
FAA AIRPORT GRANTS	72,427	0	72,427	2,445,110	2,445,110	72,427
EQUIPMENT REPLACEMENT	723,877	0	723,877	950,000	1,221,500	452,377
FIRE/EMS CAPITAL	0	0	651,547	2,350,000	2,753,400	248,147
NORTHWEST NCA	173,196	0	173,196	117,780	127,593	163,383
SOUTHWEST INFRASTRUCTURE	0	0	0	1,811,353	1,750,000	61,353
TRANSPORTATION FEES	0	0	520,283	200,000	500,000	220,283
PARK IMPACT FEE	2,755,716	0	2,755,716	4,750,000	6,814,430	691,286
POLICE IMPACT FEE	564,141	0	564,141	190,000	558,167	195,974
FIRE IMPACT FEE	659,774	0	659,774	375,000	481,715	553,059
MUNICIPAL IMPACT FEE	1,218,822	0	1,218,822	390,000	213,281	1,395,541
GLENN ROAD SOUTH	3,324,383	0	3,324,383	1,490,200	983,400	3,831,183
GLENN ROAD NORTH	251,861	0	251,861	241,300	240,320	252,841
TERRA ALTA NCA	86,659	0	86,659	39,698	0	126,358
TOTAL CAPITAL IMP. FUNDS	**14,193,583**	**0**	**15,365,413**	**26,692,489**	**31,764,536**	**10,293,367**
DEBT SERVICE FUNDS						
GENERAL BOND RETIREMENT	927,650	0	927,650	2,671,348	2,646,348	952,650
PARK IMPROVEMENT BOND	72,158	0	72,158	0	72,158	0
SE HIGHLAND SEWER BOND	12,521	0	12,521	831,200	830,700	13,021
TOTAL DEBT SERVICE FUNDS	**1,012,329**	**0**	**1,012,329**	**3,502,548**	**3,549,206**	**965,671**
ENTERPRISE FUNDS						
GOLF COURSE	223,690	0	223,690	385,500	472,429	136,761
PARKING LOTS	222,375	0	222,375	252,950	410,194	65,131
STORMWATER	924,241	0	924,241	2,294,899	1,735,880	1,483,260
WATER	3,641,051	0	3,641,051	10,535,589	12,499,048	1,677,593
WASTEWATER	10,863,109	0	10,863,109	10,195,079	8,564,087	12,494,100
REFUSE	3,487,883	0	3,487,883	6,153,368	6,271,861	3,369,390
WATER UTILITY RESERVE	0	0	0	0	0	0
WATER CUSTOMER DEPOSIT	72,991	0	72,991	21,000	21,000	72,991
WASTEWATER UTILITY RESERVE	0	0	0	0	0	0
STORMWATER PROJECTS	2,210,152	0	2,210,152	719,000	963,500	1,965,652
WATER CONSTRUCTION	285,333	0	285,333	4,750,000	4,887,727	147,606
WATER CAPACITY FEE	6,702,372	0	6,702,372	3,470,000	5,755,245	4,417,127
WASTEWATER CONSTRUCTION	3,285,086	0	3,285,086	2,000,000	3,269,000	2,016,086
WASTEWATER CAPACITY FEE	6,109,713	0	6,109,713	2,744,500	2,507,501	6,346,712
SE HIGHLAND SEWER	698,295	0	698,295	400,000	840,700	257,595
TOTAL ENTERPRISE FUNDS	**38,726,291**	**0**	**38,726,291**	**43,921,886**	**48,198,172**	**34,450,005**
INTERNAL SERVICE FUNDS						
GARAGE ROTARY	784,230	0	784,230	2,612,832	2,696,577	700,485
INFORMATION TECHNOLOGY ROTARY	232,311	0	232,311	3,505,502	3,429,121	308,691
FACILITY MAINTENANCE ROTARY	164,020	0	164,020	1,855,000	1,857,183	161,837
SELF INSURANCE	1,231,399	0	1,231,399	13,359,732	12,563,000	2,028,131
WORKERS COMPENSATION	2,750,653	0	2,750,653	423,871	878,800	2,295,724
TOTAL INTERNAL SERVICE FUNDS	**5,162,612**	**0**	**5,162,612**	**21,756,937**	**21,424,681**	**5,494,867**

2027

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1,2027	2027 Budgeted Revenues	2027 Budgeted Expenditures	Projected Fund Balance December 31, 2027
FIDUCIARY FUNDS						
JEDD INCOME TAX	6,333	0	6,333	500,000	500,000	6,333
JEDD II INCOME TAX	11,522	0	11,522	350,000	360,000	1,522
CEMETERY PERPETUAL CARE	42,433	0	42,433	1,200	1,400	42,233
STATE PATROL TRANSFER	1,269	0	1,269	50,000	50,000	1,269
STATE BUILDING PERMIT FEE	6,096	0	6,096	25,000	25,000	6,096
TOTAL FIDUCIARY FUNDS	**67,653**	**0**	**67,653**	**926,200**	**936,400**	**57,453**
TOTAL ALL FUNDS	**132,787,778**	**0**	**133,959,608**	**192,379,214**	**209,702,476**	**116,636,346**

2027 BUDGET GENERAL FUND SUMMARY	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
REVENUES							
PROPERTY TAX	2,951,299	3,054,298	3,144,410	4,152,039	4,276,600	36.0%	3.0%
CITY INCOME TAX - 1%	24,329,569	25,717,148	27,535,490	28,637,450	29,496,574	7.1%	3.0%
LOCAL GOVERNMENT FUND	980,615	1,067,001	1,050,000	1,122,140	1,100,000	4.8%	-2.0%
GRANT REIMBURSEMENTS	240,934	168,877	0	383,550	0	100.0%	-100.0%
DEPARTMENTAL CHARGEBACKS	2,496,484	2,970,829	3,494,745	3,494,745	2,757,395	-21.1%	-21.1%
FINES & FORFEITURES	120	1,950	0	175	0	100.0%	-100.0%
COURT DIVERSION FEES	600	3,813	0	3,585	1,500	100.0%	-58.2%
ENGINEERING FEES	1,296,220	1,474,126	1,340,000	1,448,066	1,450,000	8.2%	0.1%
PROSECUTOR CONTRACTS	184,170	165,825	185,000	188,500	185,000	0.0%	-1.9%
PARKING METERS	1,211	0	0	0	0	0.0%	0.0%
CABLE FRANCHISE FEE	315,777	287,634	305,000	200,000	305,000	0.0%	52.5%
LIQUOR PERMITS	57,052	69,947	62,000	54,552	60,000	-3.2%	10.0%
LICENSE AND PERMITS	1,689,648	1,570,241	1,600,000	1,405,135	1,450,000	-9.4%	3.2%
INVESTMENT INCOME	2,041,447	1,907,364	1,500,000	2,143,067	1,750,000	16.7%	-18.3%
MISCELLANEOUS	103,169	204,147	195,000	171,296	195,000	0.0%	13.8%
REIMBURSEMENTS	302,373	124,942	175,000	228,896	175,000	0.0%	-23.5%
ADVANCES	20,000	1,536,000	15,000	15,000	15,000	0.0%	0.0%
TRANSFERS	491,221	498,129	1,090,520	14,776	0	-100.0%	-100.0%
TOTAL REVENUE	**37,501,910**	**40,822,269**	**41,692,165**	**43,662,972**	**43,217,069**	**3.7%**	**-1.0%**
EXPENDITURES							
CITY COUNCIL	261,180	277,528	319,662	303,482	491,513	53.8%	62.0%
CITY MANAGER	939,525	1,000,712	1,181,356	1,128,660	1,315,894	11.4%	16.6%
HUMAN RESOURCES	664,845	628,567	841,367	872,744	1,008,677	19.9%	15.6%
ECONOMIC DEVELOPMENT	479,167	520,686	754,212	751,506	890,521	18.1%	18.5%
LEGAL AFFAIRS/PROSECUTOR	940,873	1,052,241	1,407,084	1,259,180	1,501,875	6.7%	19.3%
PROCUREMENT	366,111	526,702	340,454	307,613	364,508	7.1%	18.5%
FINANCE	1,877,462	2,054,601	2,653,067	2,418,268	2,665,158	0.5%	10.2%
INCOME TAX REFUNDS	760,283	861,088	1,100,000	853,204	1,100,000	0.0%	28.9%
GENERAL ADMINISTRATION	8,449,312	5,148,070	4,946,797	5,259,747	5,570,837	12.6%	5.9%
CIP TRANSFER	4,916,317	6,678,000	3,973,895	3,973,895	3,400,000	-14.4%	-14.4%
EQUIPMENT TRANSFER	0	0	0	210,000	950,000	100.0%	352.4%
GF RESERVE TRANSFER	465,000	75,000	75,000	75,000	125,000	66.7%	66.7%
ED RESERVE TRANSFER	75,000	92,275	250,000	250,000	275,000	10.0%	10.0%
COURT TRANSFER	1,815,000	1,700,000	1,625,000	1,625,000	1,850,000	13.8%	13.8%
RISK MANAGEMENT	425,808	429,358	473,000	481,078	525,500	11.1%	9.2%
PLANNING	1,833,785	2,123,235	2,332,504	2,139,656	2,293,435	-1.7%	7.2%
POLICE	10,648,239	11,399,671	14,037,549	12,550,255	15,018,933	7.0%	19.7%
ENGINEERING	2,457,722	2,506,074	3,108,622	3,157,758	3,848,717	23.8%	21.9%
BUILDING MAINTENANCE	837,467	37,083	0	0	0	0.0%	0.0%
TOTAL EXPENDITURES	**38,213,097**	**37,110,891**	**39,419,569**	**37,617,047**	**43,195,567**	**9.6%**	**14.8%**
FUND BALANCE - JAN 1st	**13,786,280**	**13,075,093**	**16,786,471**	**16,786,471**	**22,832,395**		
GENERAL FUND REVENUES	37,501,910	40,822,269	41,692,165	43,662,972	43,217,069	3.7%	-1.0%
GENERAL FUND EXPENDITURES	38,213,097	37,110,891	39,419,569	37,617,047	43,195,567	9.6%	14.8%
UNEXPENDED FUND BALANCE - DEC 31st	**13,075,093**	**16,786,471**	**19,059,067**	**22,832,395**	**22,853,896**		
Carryover PO's							
UNECUMBERED FUND BALANCE DEC 31st	**13,075,093**	**16,786,471**	**19,059,067**	**22,832,395**	**22,853,896**		
Unencumbered Fund Balance as % of Expenditures	42.57%	45.23%	48.35%	60.70%	52.91%		

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: CITY COUNCIL

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
10110000- 510000	Wages	146,091	152,475	157,689	157,884	244,272	54.9%	54.7%
511100	PERS	20,453	21,144	22,076	19,884	34,198	54.9%	72.0%
511300	Medicare	2,090	2,253	2,286	2,252	3,542	54.9%	57.3%
511400	Workers Compensation	0	1,517	1,577	1,577	2,443	54.9%	54.9%
511500	Social Security	0	0	0	664	664	100.0%	0.0%
511600	Health Insurance	10,460	11,558	12,645	21,314	73,119	478.2%	243.1%
511650	Dental Insurance	557	546	409	558	2,179	432.8%	290.3%
511700	Life Insurance	169	171	176	176	352	100.0%	100.0%
511750	Vision Insurance	72	72	72	60	144	100.0%	140.0%
520100	Uniform	0	238	400	401	600	50.0%	49.6%
521000	Cellular Phone	0	0	0	450	600	100.0%	33.3%
523100	Professional Services	8,562	12,647	35,000	12,860	35,000	0.0%	172.2%
526000	Travel/Training	5,594	4,937	5,000	3,801	7,000	40.0%	84.1%
526100	Membership and Dues	55	290	500	200	1,000	100.0%	400.0%
527220	IT Rotary	66,576	51,599	48,951	48,951	44,475	-9.1%	-9.1%
527240	Facility Maintenance Rotary	0	13,204	32,131	32,131	36,925	14.9%	14.9%
531000	Office Supply	501	4,877	750	319	2,000	166.7%	527.6%
539000	Small Equipment	0	0	0	0	3,000	100.0%	100.0%
	TOTAL CITY COUNCIL	**261,180**	**277,528**	**319,662**	**303,482**	**491,513**	**53.8%**	**62.0%**
	Carryover PO's							

LINE ITEM DETAIL
GENERAL FUND
CITY COUNCIL

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$ 244,272	Includes an Assistant Clerk to fully cover business hours plus evening meetings
Health Insurance	511600	$ 73,119	Increased for two current vacancies
Travel/Training	526000	$ 7,000	Travel and training for Council and Clerks
Small Equipment	539000	$ 3,000	Equipment needs for additional clerk

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: CITY MANAGER

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
10110200- 510000	Wages	657,526	610,042	729,790	726,021	827,686	13.4%	14.0%
510500	Overtime Wages	0	116	0	0	0	100.0%	100.0%
511100	PERS	76,365	84,699	102,171	86,572	115,876	13.4%	33.8%
511300	Medicare	9,390	8,723	10,582	10,372	12,002	13.4%	15.7%
511400	Workers Compensation	0	6,302	7,298	7,298	8,277	13.4%	13.4%
511600	Health Insurance	108,714	135,469	149,412	135,306	148,137	-0.9%	9.5%
511650	Dental Insurance	4,087	4,095	3,582	2,783	4,444	24.1%	59.7%
511700	Life Insurance	1,097	1,149	1,174	1,174	927	-21.0%	-21.0%
511750	Vision Insurance	198	288	288	281	336	16.7%	19.7%
520100	Uniform	492	193	350	236	550	57.1%	133.3%
521000	Cellular Phone	2,165	3,180	3,180	3,000	2,400	-24.5%	-20.0%
523100	Professional Services	15,789	16,429	32,000	10,000	35,000	9.4%	250.0%
526000	Travel / Training	10,238	16,850	20,000	19,000	26,000	30.0%	36.8%
526100	Membership/Dues	7,213	8,421	8,500	9,300	10,000	17.6%	7.5%
526300	Allowances	3,000	7,200	7,200	7,200	7,200	0.0%	0.0%
527210	Garage Rotary	0	0	0	0	5,000	100.0%	100.0%
527215	Corrosion Prevention	0	0	0	0	250	100.0%	100.0%
527220	Information Technology Rotary	41,031	81,308	79,868	79,868	77,832	-2.5%	-2.5%
527230	Fleet Fuel Chargeback	0	0	0	0	600	100.0%	100.0%
527240	Facility Maintenance Rotary	0	14,671	20,661	20,661	23,078	11.7%	11.7%
531000	Office Supply	2,222	1,578	2,300	1,700	2,300	0.0%	35.3%
539000	Small Equipment	0	0	3,000	7,889	8,000	166.7%	1.4%
	TOTAL CITY MANAGER	**939,525**	**1,000,712**	**1,181,356**	**1,128,660**	**1,315,894**	**11.4%**	**16.6%**
	Carryover PO's							

LINE ITEM DETAIL
GENERAL FUND
CITY MANAGER'S OFFICE

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$827,686	Includes payout for CM occurring at the beginning of the year
Professional Services	523100	$35,000	ICMA Conference for CM and ACM, IEDC Conference, Ohio PRIMA, ICMA Regional Conference, OCMA Annual Conference, 3CMA (2), Grant Administrator Conference Attendance
Travel/Training	526000	$26,000	3CMA memberships, ICMA & OCMA memberships, COMMA, Wall Street Journal, Delaware Gazette, IAP2, IEDC, JASCO, Rotary, Town and Gown
Garage Rotary	527210	$5,000	City hall staff recently acquired a retired detective car to utilize as a pool vehicle. The funding is listed here.

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: HUMAN RESOURCES

Org-Object-Project		*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
10110400- 510000		Wages	252,702	265,431	332,528	323,926	393,105	18.2%	21.4%
510500		Overtime Wages	0	0	0	107	0	100.0%	-100.0%
511100		PERS	34,932	37,160	46,554	42,928	55,035	18.2%	28.2%
511300		Medicare	3,658	3,691	4,822	4,929	5,700	18.2%	15.6%
511400		Workers Compensation	0	2,713	3,325	3,325	3,931	18.2%	18.2%
511600		Health Insurance	65,730	69,360	103,025	87,300	148,024	43.7%	69.6%
511650		Dental Insurance	2,437	2,388	2,463	2,077	4,358	76.9%	109.8%
511700		Life Insurance	591	597	744	744	788	5.9%	5.9%
511750		Vision Insurance	72	72	198	99	216	9.1%	118.2%
520100		Uniforms	0	0	250	119	300	20.0%	152.0%
521000		Cellular Phone	720	960	960	960	1,200	25.0%	25.0%
523100		Professional Services	243,156	166,610	250,000	310,000	300,000	20.0%	-3.2%
523710		Employee Recognition	4,516	1,733	12,250	12,250	12,250	0.0%	0.0%
523710	-AS001	Culture Committee	2,522	2,168	0	0	0	100.0%	100.0%
523710	-AS002	Employee Recognition Board	2,766	4,456	0	1,125	0	100.0%	-100.0%
526000		Travel/Training	3,668	5,162	9,000	9,000	9,000	0.0%	0.0%
526100		Membership & Dues	843	992	1,342	1,300	500	-62.7%	-61.5%
527220		Information Technology Rotary	45,373	55,085	53,340	53,340	52,508	-1.6%	-1.6%
527240		Facility Maintenance Rotary	0	8,803	16,066	16,066	18,462	14.9%	14.9%
531000		Office Supply	1,160	1,187	1,500	1,500	1,500	0.0%	0.0%
539000		Small Equipment	0	0	3,000	1,650	1,800	-40.0%	9.1%
		TOTAL HUMAN RESOURCES	**664,845**	**628,567**	**841,367**	**872,744**	**1,008,677**	**19.9%**	**15.6%**
		Carryover PO's							

LINE ITEM DETAIL
GENERAL FUND
HUMAN RESOURCES

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$393,105	Reestablish Human Resources Manager position and promote Human Resources Specialist, Whitney Faust. Anticipated increase of 10%.
Professional Services	523100	$300,000	Recruiting (includes recruiting expenses for safety & non-safety positions, Recruiting.com career page hosting, background checks and pre-employment drug testing, CDL exams; quarterly employee orientation, medical evaluations, monthly supervisor training, leadership development & retreats, employment posters, employee assistance program admin fees, random drug/alcohol testing & bi-annual medical evaluations, legal consultation services retainer, manager develop program.
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	$500	Memberships and associated dues for staff.
Small Equipment	539000	$1,800	Verified First software

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: ECONOMIC DEVELOPMENT

Org-Object		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
10110600-	510000	Wages	204,919	276,098	294,120	290,052	306,624	4.3%	5.7%
	511100	PERS	27,606	38,654	41,177	39,778	42,927	4.2%	7.9%
	511300	Medicare	2,937	3,963	4,265	4,149	4,446	4.2%	7.1%
	511400	Workers Compensation	0	2,038	2,941	2,941	3,066	4.3%	4.3%
	511600	Health Insurance	24,880	34,101	37,362	44,459	63,235	69.2%	42.2%
	511650	Dental Insurance	1,239	1,637	1,228	1,363	2,086	69.9%	53.0%
	511700	Life Insurance	591	597	612	612	612	0.0%	0.0%
	511750	Vision Insurance	162	216	216	215	216	0.0%	0.5%
	520100	Uniform	0	442	150	130	150	0.0%	15.4%
	521000	Cellular Telephone	1,470	2,800	2,520	2,560	1,800	-28.6%	-29.7%
	523100	Professional Services	133,865	51,377	149,160	182,794	150,000	0.6%	-17.9%
	526000	Travel/Training	9,146	22,239	25,000	25,785	30,000	20.0%	16.3%
	526100	Membership & Dues	21,080	21,616	26,000	28,980	52,500	101.9%	81.2%
	527220	Information Technology Rotary	22,068	26,614	34,378	34,378	36,012	4.8%	4.8%
	527240	Facility Maintenance Rotary	0	8,803	12,049	12,049	13,847	14.9%	14.9%
	531000	Office Supply	433	4,499	3,000	451	3,000	0.0%	565.1%
	539000	Small Equipment	0	3,200	5,200	427	5,000	-3.8%	1071.9%
	560100	Income Tax Sharing	28,771	21,791	114,834	80,383	175,000	52.4%	117.7%
		TOTAL ECONOMIC DEV.	**479,167**	**520,686**	**754,212**	**751,506**	**890,521**	**18.1%**	**18.5%**
		Carryover PO's							

LINE ITEM DETAIL
GENERAL FUND
ECONOMIC DEVELOPMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$150,000	OWU EDAC, 4-5 Business Appreciation Events, Industrial video series, Comprehensive Economic Development Plan, Due Diligence, Site Readiness, Marketing
Travel/Training	526000	$30,000	OEDA Coursework & Capsotone, OEDA Summit, Economic Development Expos and conventions, trainings
Membership and Dues	526100	$52,500	GSLI Annual Select Cities Membership, CoStar Annual Membership, MODE, OEDA Annual Memberships, ICSC, Canva, Tradeshow Sponsorships, Hubspot Annual Membership
Income Tax Sharing	560100	$175,000	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 Sawmill Point 2 (expires after FY2039); BNL Sawmill Point 5 (expires after FY2039); BNL Sawmill Point 3 (expires after FY 2038); BNL Sawmill Point 4 (expires after FY 2038); Kroger (not active - expires after FY2042); Airport Business Park Blding 1 (not active - expires after FY 2042); Maridel TIF (ITS not active - ETA TBD)

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
10111000- 510000	Wages	587,243	642,058	890,584	759,915	957,773	7.5%	26.0%
511100	PERS	73,587	85,548	124,682	105,488	134,088	7.5%	27.1%
511300	Medicare	8,335	9,080	12,913	10,673	13,888	7.6%	30.1%
511400	Workers Compensation	0	8,781	8,906	8,270	9,578	7.5%	15.8%
511600	Health Insurance	86,049	96,998	169,999	145,625	181,226	6.6%	24.4%
511650	Dental Insurance	3,926	4,039	4,658	4,174	5,990	28.6%	43.5%
511700	Life Insurance	1,436	1,452	1,492	1,492	1,536	2.9%	2.9%
511750	Vision Insurance	429	426	576	576	594	3.1%	3.1%
520100	Uniforms	900	1,157	1,650	1,252	1,550	-6.1%	23.8%
521000	Cell Phone	840	700	770	900	1,200	55.8%	33.3%
523100	Professional Services	22,767	49,129	10,000	34,000	10,000	0.0%	-70.6%
523220	Witness Fees	386	428	1,500	267	500	-66.7%	87.1%
526000	Travel/Training	6,067	4,737	10,000	8,554	12,000	20.0%	40.3%
526100	Membership & Dues	1,836	3,484	4,000	2,159	5,000	25.0%	131.6%
526200	License & Other Fees	3,000	5,000	15,000	5,000	7,500	-50.0%	50.0%
527220	Information Technology Rotary	134,451	98,350	90,174	111,174	98,450	9.2%	-11.4%
527240	Facility Maintenance Rotary	0	23,474	44,180	44,180	42,002	-4.9%	-4.9%
530500	Publications	6,704	7,109	10,000	9,770	12,000	20.0%	22.8%
531000	Office Supply	2,917	2,791	6,000	3,301	4,000	-33.3%	21.2%
539000	Small Equipment	0	7,500	0	2,410	3,000	100.0%	24.5%
	TOTAL LEGAL AFFAIRS	**940,873**	**1,052,241**	**1,407,084**	**1,259,180**	**1,501,875**	**6.7%**	**19.3%**
	Carryover PO's							

LINE ITEM DETAIL
GENERAL FUND
LEGAL AFFAIRS

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$10,000	Reduced due to David Moser filling the City Attorney vacancy.
Travel/Training	526000	$12,000	NBI services which provide CLE-accredited courses for attorneys; annual IMLA conference for City Attorney and Assistant City Attorney
Office Supply	531000	$4,000	Reduced to be more in line with actual expenditures

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: PROCUREMENT

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
10111100- 510000	Wages	227,495	342,937	186,784	170,565	220,493	18.0%	29.3%
511100	PERS	30,276	47,319	26,150	23,879	30,869	18.0%	29.3%
511300	Medicare	3,030	4,712	2,708	2,313	3,197	18.1%	38.2%
511400	Workers Compensation	0	3,404	1,868	1,868	2,205	18.0%	18.0%
511600	Health Insurance	75,955	87,734	73,534	63,480	73,119	-0.6%	15.2%
511650	Dental Insurance	2,908	2,934	1,791	1,542	2,179	21.7%	41.3%
511700	Life Insurance	507	725	352	352	352	0.0%	0.0%
511750	Vision Insurance	174	240	144	144	144	0.0%	0.0%
520100	Uniforms	171	349	250	117	100	-60.0%	-14.7%
521000	Cellular Phone	360	360	0	0	0	100.0%	100.0%
523100	Professional Services	1,105	1,309	0	0	0	100.0%	100.0%
526000	Travel/Training	6,769	6,031	6,000	5,597	9,500	58.3%	69.7%
526100	Membership & Dues	1,245	1,085	1,000	983	1,000	0.0%	1.8%
527220	Information Technology Rotary	13,344	16,376	28,340	28,340	11,119	-60.8%	-60.8%
527240	Facility Maintenance Rotary	0	8,803	8,033	8,033	9,231	14.9%	14.9%
531000	Office Supply	796	652	500	400	500	0.0%	25.0%
550200	New Equip/Capital Outlay	1,976	1,731	3,000	0	500	-83.3%	100.0%
	TOTAL MGMT, BUDGET & PROCUREMENT	**366,111**	**526,702**	**340,454**	**307,613**	**364,508**	**7.1%**	**18.5%**
	Carryover PO's							

LINE ITEM DETAIL
GENERAL FUND
PROCUREMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Travel/Training	526000	$9,500	Prep course and application fee for Certified Professional Contract Manager; Leadership Delaware County; Ohio PRIMA Conference; Local procurment construction seminar; tuition reimbursement
Membership & Dues	526100	$1,000	CO-OPP; NIGP; NASPO training platform; National Contract Management Association; Ohio PRIMA

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: FINANCE

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Actual	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
10111200- 510000	Wages	1,063,882	1,155,683	1,536,588	1,427,500	1,452,322	-5.5%	1.7%
510500	Overtime Wages	1,056	718	1,500	716	1,500	0.0%	109.5%
511100	PERS	147,256	154,937	215,122	177,063	203,535	-5.4%	15.0%
511300	Medicare	14,839	16,132	22,281	19,838	21,080	-5.4%	6.3%
511400	Workers Compensation	0	11,597	15,366	15,366	14,538	-5.4%	-5.4%
511600	Health Insurance	284,152	291,752	367,267	348,342	419,904	14.3%	20.5%
511650	Dental Insurance	11,852	11,626	10,180	8,626	13,480	32.4%	56.3%
511700	Life Insurance	2,366	2,307	2,662	2,662	2,548	-4.3%	-4.3%
511750	Vision Insurance	819	864	1,015	1,015	864	-14.9%	-14.9%
520100	Uniform	4,241	3,628	4,450	3,882	4,450	0.0%	14.6%
521000	Cell Phone	360	360	750	750	1,200	60.0%	60.0%
522000	Postage	63,955	66,742	85,000	50,000	90,000	5.9%	80.0%
522400	Mail Processing	4,585	4,901	5,300	5,218	5,500	3.8%	5.4%
523100	Professional Services	36,789	28,050	40,000	45,705	45,000	12.5%	-1.5%
526000	Travel and Training	5,633	14,535	30,000	12,000	30,000	0.0%	150.0%
526100	Membership and Dues	1,414	1,140	3,500	1,500	3,500	0.0%	133.3%
527220	Information Technology Rotary	214,252	216,332	202,771	202,771	225,579	11.2%	11.2%
527240	Facility Maintenance Rotary	0	44,014	77,315	77,315	88,158	14.0%	14.0%
533000	Operating Supply	16,761	16,112	22,000	18,000	22,000	0.0%	22.2%
539000	Small Equipment	3,250	0	10,000	0	10,000	0.0%	100.0%
550300	Capital Outlay	0	13,171	0	0	10,000	100.0%	100.0%
	FINANCE OPERATIONS	**1,877,462**	**2,054,601**	**2,653,067**	**2,418,268**	**2,665,158**	**0.5%**	**10.2%**
560020	Income Tax Refunds	760,283	861,088	1,100,000	853,204	1,100,000	0.0%	28.9%
	TOTAL FINANCE	**2,637,745**	**2,915,689**	**3,753,067**	**3,271,473**	**3,765,158**	**0.3%**	**15.1%**
	Carryover PO's							

LINE ITEM DETAIL
GENERAL FUND
FINANCE DEPARTMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,452,322	No additional personnel changes requested
Travel/Training	526000	$30,000	Tyler MUNIS training and conference attendance; PRIMA conference; GOATA; Ohio PRIMA; Ohio GFOA; notary public license
Membership & Dues	526100	$3,500	NIGP; PRIMA; Ohio GFOA; AGA; ICMA; Columbus Dispatch
Capital Outlay	550300	$10,000	Budgeted to allow for Income Tax to move to an alternate location for Tax Week

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: GENERAL ADMINISTRATION

Org-Object-Project		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
10111400- 511100		Pension Payments	0	0	2,500	0	2,500	0.0%	100.0%
511800		Unemployment Compensation	15,352	0	5,000	0	5,000	0.0%	100.0%
521310		Street Lighting	343,713	315,238	375,000	381,378	400,000	6.7%	4.9%
523100		Professional Services	374,622	350,442	500,000	402,610	500,000	0.0%	24.2%
523107		Public Information	368	0	1,500	0	1,500	0.0%	100.0%
523410		Special Event	9,032	12,847	25,000	19,191	25,000	0.0%	30.3%
523415		Access & Opportunity	0	0	20,000	0	20,000	0.0%	100.0%
523710		Employee Recognition	3,573	565	13,600	11,000	13,600	0.0%	23.6%
524400		Election Expense	13,123	24,881	25,000	17,850	25,000	0.0%	40.1%
526100		Memberships	42,483	39,822	45,000	42,323	47,500	5.6%	12.2%
528100		Claims & Judgments	0	50,000	0	0	0	100.0%	100.0%
529020		Miscellaneous	10	40	0	10	0	100.0%	-100.0%
529210		Real Estate Taxes	28,860	60,790	50,000	38,074	75,000	50.0%	97.0%
529310		Bank Fees	69,875	11,118	0	0	0	100.0%	100.0%
529330		Audit and Fees	93,673	36,585	105,000	97,986	110,000	4.8%	12.3%
529360		Board of Health	31,221	32,413	33,500	32,519	33,500	0.0%	3.0%
531000		Office Supplies	0	0	0	6,257	0	100.0%	-100.0%
550310		Land Purchases	75,552	0	0	0	0	100.0%	100.0%
560020		Refunds	0	0	0	30	0	100.0%	-100.0%
560225		Reimbursable - Risk Mgmt	28,209	77,743	85,000	5,156	85,000	0.0%	1548.6%
560310		Reimbursable - Insurance	11,153	0	15,000	9,666	15,000	0.0%	55.2%
570000	-TX001	Transfer to CIP	4,916,317	6,678,000	3,973,895	3,973,895	3,400,000	-14.4%	-14.4%
570000	-TX002	Transfer to Parks Fund	2,400,000	0	0	0	0	100.0%	100.0%
570000	-TX003	Transfer To Street Maintenance	2,550,000	2,750,000	2,950,000	2,950,000	3,000,000	1.7%	1.7%
570000	-TX004	Transfer to Airport	280,000	280,000	200,000	200,000	200,000	0.0%	0.0%
570000	-TX005	Transfer To Cemetery Fund	150,000	200,000	315,000	315,000	250,000	-20.6%	-20.6%
570000	-TX006	Transfer to Development Reserve	75,000	92,275	250,000	250,000	275,000	10.0%	10.0%
570000	-TX007	Transfer To GF Reserve Account	465,000	75,000	75,000	75,000	125,000	66.7%	66.7%
570000	-TX008	Transfer to General Bond Retirement	50,000	35,000	35,000	35,000	0	-100.0%	-100.0%
570000	-TX010	Transfer to Municipal Court Fund	505,000	500,000	775,000	775,000	1,000,000	29.0%	29.0%
570000	-TX012	Transfer to Clerk of Courts Fund	1,310,000	1,200,000	850,000	850,000	850,000	0.0%	0.0%
570000	-TX013	Transfer to IT Rotary	78,494	0	24,362	24,362	0	-100.0%	-100.0%
570000	-TX014	Transfer to Facility Rotary	0	410,587	121,335	121,335	147,237	21.3%	21.3%
570000	-TX015	Transfer to Equipment Fund	0	0	0	210,000	950,000	100.0%	352.4%
570000	-TX016	Transfer to Point Fund	0	0	0	200,000	615,000	100.0%	207.5%
570500		Advance to Other Funds	1,800,000	460,000	0	350,000	0	100.0%	-100.0%
		TOTAL GENERAL ADMIN.	**15,720,629**	**13,693,345**	**10,870,692**	**11,393,642**	**12,170,837**	**12.0%**	**6.8%**
		Carryover PO's							

LINE ITEM DETAIL
GENERAL FUND
GENERAL ADMINISTRATION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$500,000	Legal consulting services; Financial consulting services; Comprehensive Incentive Policy; PAFR Compilation; Contract negotiations; Supervisor training
Transfer to CIP	570000	$3,400,000	Transfer to the Capital Improvements Fund (410) in alignment with the adopted Capital Improvement Plan
Transfer to Equipment Rep.	570000	$950,000	Historically, this transfer was made from the Capital Improvements Fund (410) to the Equipment Replacement Fund (440). To improve transparency and streamline transfers, it is proposed to transfer directly from the General Fund to the Equipment Replacement Fund

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: RISK MANAGEMENT

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
10110800- 523100	Professional Services	2,700	3,600	13,000	5,067	15,000	15.4%	196.1%
528000	Insurance	418,473	420,165	450,000	475,346	500,000	11.1%	5.2%
528005	Bonds	0	0	0	350	500	100.0%	42.9%
528100	Judgments/Deductible	4,636	5,593	10,000	315	10,000	0.0%	3074.6%
	TOTAL RISK MANAGEMENT	**425,808**	**429,358**	**473,000**	**481,078**	**525,500**	**11.1%**	**9.2%**
	Carryover PO's							

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: PLANNING & COMM. DEV.

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
10111800- 510000	Wages	1,102,907	1,282,846	1,360,546	1,268,660	1,367,288	0.5%	7.8%
511100	PERS	153,539	175,451	190,476	167,261	191,420	0.5%	14.4%
511300	Medicare	15,373	17,913	19,728	17,611	19,826	0.5%	12.6%
511400	Workers Compensation	0	13,010	13,605	12,633	13,673	0.5%	8.2%
511600	Health Insurance	288,867	317,926	345,684	330,059	285,460	-17.4%	-13.5%
511650	Dental Insurance	10,095	11,039	8,315	7,470	7,938	-4.5%	6.3%
511700	Life Insurance	2,450	2,478	2,548	2,548	2,372	-6.9%	-6.9%
511750	Vision Insurance	768	780	792	864	864	9.1%	0.0%
520100	Uniform	1,639	1,410	1,000	867	1,000	0.0%	15.4%
521000	Cellular Telephone	5,910	5,980	3,600	2,850	7,800	116.7%	173.7%
523100	Professional Services	14,002	29,271	40,000	15,946	40,000	0.0%	150.9%
526000	Travel/Training	5,420	5,142	11,500	10,382	9,000	-21.7%	-13.3%
526100	Membership and Dues	3,132	3,455	3,500	3,497	4,500	28.6%	28.7%
527210	Garage Rotary	26,000	31,000	34,000	34,000	49,879	46.7%	46.7%
527215	Corrosion Prevention	2,520	1,764	1,600	1,600	1,600	0.0%	0.0%
527220	Information Technology Rotary	113,423	125,311	166,377	166,377	164,997	-0.8%	-0.8%
527230	Fleet Fuel Chargeback	10,844	8,500	7,500	7,500	11,200	49.3%	49.3%
527240	Facility Maintenance Rotary	0	44,014	57,233	57,233	64,618	12.9%	12.9%
531000	Office Supply	3,479	2,174	3,500	2,574	3,000	-14.3%	16.6%
539000	Small Equipment	3,893	376	1,000	735	2,000	100.0%	172.2%
560010	Code Enforcement	18,860	34,109	45,000	28,491	40,000	-11.1%	40.4%
560020	Refunds	50,662	9,287	15,000	500	5,000	-66.7%	900.0%
	TOTAL PLANNING	**1,833,785**	**2,123,235**	**2,332,504**	**2,139,656**	**2,293,435**	**-1.7%**	**7.2%**
	Carryover PO's							

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

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,367,288	Addition of one Zoning Coordinator
Professional Services	523100	$40,000	Commercial Plan Review
Travel & Training	526000	$9,000	Tuition Reimbursement, Ohio Planning Conference, Training/Books/Exams for new Inspectors
Memberships & Dues	526100	$4,500	4 AICP memberships, building official memberships, ICC and new inspector memberships
Code Enforcement	560100	$40,000	Grass Mowing, trash hauling (billed to property owners)

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: POLICE

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
10113500- 510000	Wages	6,203,696	6,390,961	7,715,654	7,004,515	8,344,017	8.1%	19.1%
510500	Overtime Wages	310,745	330,372	375,000	400,407	415,000	10.7%	3.6%
511100	PERS	80,679	88,043	99,465	84,036	105,871	6.4%	26.0%
511200	Police/Fire Retirement	1,176,350	1,149,726	1,439,137	1,236,619	1,560,545	8.4%	26.2%
511300	Medicare	91,077	94,067	117,314	103,670	127,006	8.3%	22.5%
511400	Workers Compensation	0	77,984	80,907	80,907	87,590	8.3%	8.3%
511600	Health Insurance	1,534,309	1,592,968	1,980,143	1,731,373	2,101,574	6.1%	21.4%
511650	Dental Insurance	61,259	58,634	49,646	43,358	63,437	27.8%	46.3%
511700	Life Insurance	15,985	10,941	17,708	17,708	18,140	2.4%	2.4%
511750	Vision Insurance	3,042	3,042	3,565	3,218	3,960	11.1%	23.0%
520100	Uniform	94,983	146,812	167,550	154,674	155,200	-7.4%	0.3%
521000	Cellular Phone	2,300	2,100	16,000	2,760	3,000	-81.3%	8.7%
522200	Data Processing - LEADS	0	8,400	8,000	7,800	8,500	6.3%	9.0%
523100	Professional Services	82,389	89,574	201,100	177,076	227,500	13.1%	28.5%
526000	Travel/Training	37,078	44,868	129,050	110,056	121,300	-6.0%	10.2%
526100	Membership and Dues	9,289	8,595	14,315	4,067	9,000	-37.1%	121.3%
527010	Maintenance of Equipment	25,503	2,909	50,400	24,736	40,860	-18.9%	65.2%
527210	Garage Rotary	103,200	123,400	115,000	115,000	132,411	15.1%	15.1%
527215	Corrosion Prevention	7,812	8,064	12,000	12,000	12,000	0.0%	0.0%
527220	Information Technology Rotary	516,465	564,082	608,832	608,832	655,334	-83.6%	-83.6%
527230	Fleet Fuel Chargeback	105,872	90,000	78,000	78,000	99,900	100.0%	100.0%
527240	Facility Maintenance Rotary	0	205,399	285,163	285,163	294,012	3.1%	3.1%
531000	Office Supply	4,174	3,817	11,150	5,455	7,450	-33.2%	36.6%
533000	Operating Supply	60,892	64,584	122,950	77,686	119,250	-3.0%	53.5%
533130	D.A.R.E. Supply	2,948	4,069	6,000	4,158	6,000	0.0%	44.3%
535000	Training Supplies	10,451	11,762	25,400	10,630	24,450	-3.7%	130.0%
537000	Repair Materials	2,159	5,368	15,650	5,000	20,300	29.7%	306.0%
539000	Small Equipment	28,893	16,505	74,700	82,705	57,675	-22.8%	-30.3%
539500	Bicycle Patrol Unit Equipment	7,985	5,750	18,750	13,078	19,650	4.8%	50.2%
550200	New Equip / Cap Outlay	68,663	196,874	141,000	65,569	120,000	-14.9%	83.0%
550330	Body Worn Camera Maintenance	0	0	58,000	0	58,000	0.0%	100.0%
560020	Refunds	45	0	0	0	0	100.0%	100.0%
	TOTAL POLICE	**10,648,239**	**11,399,671**	**14,037,549**	**12,550,255**	**15,018,933**	**7.0%**	**19.7%**
	Carryover PO's							

LINE ITEM DETAIL
GENERAL FUND
POLICE DEPARTMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$8,344,017	Includes negotiated pay increase for police officers and civilian staff.
Uniforms	520100	$155,200	Includes contractually required replacement and cleaning, initial issue for new officers, ballistic vest replacements, academy uniforms, and specialty unit uniforms.
Professional Services	523100	$227,500	BCI/Fingerprint Services, K9 Medical and Kenneling, Jail Medical, Investigative Services/Transcription, Language Translation, Flock Camera Service, Lexipol Police Policy Management, Accurint Investigative Services, Annual Forensic Software Costs
Travel/Training	526000	$121,300	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	$40,860	Tornado Siren Maintenance, Cruiser Repair, Firing Range Maintenance, UAV Parts and Service.
Operating Supplies	533000	$119,250	Initial Equipment Issue, Ammunition, K9 Food and Supplies, Batteries, Evidence Collection Supplies, Fusees, PPE Equipment, and Cleaning Supplies, Community Event Supplies.
Training Supplies	535000	$24,450	Training Targets, Simmunition Equipment, First Aid Training Supplies, Replacement Use of Force Simulation Equipment.
Small Equipment	539000	$57,675	Cameras, Portable Radio Accessories, Flashlights, Replacement Speed Measuring Devices, Computer Accessories.
Bicycle Patrol	539500	$19,650	Bicycle Repair and Replacement Parts, IPMBA Conference, Bike School Supplies, Replacement Bike Racks for Vehicles.
Capital Outlay	550200	$120,000	Rifle Suppressors, Delaware Tactical Unit Equipment, Command Central Software Acquisition, Ballistic Shield Replacement, In-Car Camera System Replacement, additional mobile data terminal (MDT.)
Body Worn Camera Maint	550330	$58,000	Annual ongoing software maintenance cost

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: ENGINEERING

Org-Object-Project		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
10116600- 510000		Wages	816,225	901,991	1,011,003	993,647	1,375,616	36.1%	38.4%
510500		Overtime Wages	12,162	9,885	20,000	10,135	20,000	0.0%	97.3%
511100		PERS	113,473	116,309	144,340	134,463	195,386	35.4%	45.3%
511300		Medicare	11,500	12,853	14,950	14,166	20,236	35.4%	42.9%
511400		Workers Compensation	0	10,129	10,310	10,310	13,956	35.4%	35.4%
511600		Health Insurance	228,454	187,857	261,480	226,894	383,580	46.7%	69.1%
511650		Dental Insurance	7,363	6,994	6,678	5,569	11,394	70.6%	104.6%
511700		Life Insurance	1,605	1,795	1,844	1,844	2,548	38.2%	38.2%
511750		Vision Insurance	402	348	432	468	792	83.3%	69.2%
520100		Uniform	750	1,153	1,500	965	2,800	86.7%	190.1%
521000		Cellular Telephone	4,780	3,770	9,000	5,436	8,600	-4.4%	58.2%
523100		Professional Services	74,841	149,456	225,000	326,552	245,000	8.9%	-25.0%
523100	-OPWC	Pennsyvlania Ave Design Srvs	59,893	8,007	0	0	0	100.0%	100.0%
523100	-TR005	US36 & Carson Farms Signal	4,670	0	0	0	0	100.0%	100.0%
526000		Travel/Training	1,977	3,082	13,500	6,401	22,000	63.0%	243.7%
526100		Membership and Dues	1,471	1,014	2,730	910	3,400	24.5%	273.6%
527010		Maintenance of Equipment	0	0	500	0	500	0.0%	100.0%
527050		Bridge Maintenance	0	0	0	0	55,000	100.0%	100.0%
527210		Garage Rotary	20,800	24,900	21,000	21,000	31,143	48.3%	48.3%
527215		Corrosion Prevention	1,764	1,512	1,200	1,200	1,200	0.0%	0.0%
527220		Information Technology Rotary	102,630	111,309	156,296	156,296	164,626	5.3%	5.3%
527230		Fleet Fuel Chargeback	12,230	10,500	8,800	8,800	8,800	0.0%	0.0%
527240		Facility Maintenance Rotary	0	26,408	41,409	41,409	41,540	0.3%	0.3%
531000		Office Supply	1,876	1,825	3,500	2,264	3,500	0.0%	54.6%
533000		Operating Supply	3,603	2,558	2,000	1,310	3,100	55.0%	136.6%
539000		Small Equipment	1,285	908	4,500	570	12,000	166.7%	2006.0%
550200		New Equip / Cap Outlay	0	10,563	11,650	3,612	47,000	303.4%	1201.1%
		ENGINEERING OPERATIONS	**1,483,754**	**1,605,127**	**1,973,622**	**1,974,221**	**2,673,717**	**35.5%**	**35.4%**
523140		Professional Services - Development	834,772	780,778	925,000	978,677	950,000	2.7%	-2.9%
523145		Professional Services - Right of Way	139,196	120,169	210,000	204,859	225,000	7.1%	9.8%
		TOTAL ENGINEERING	**2,457,722**	**2,506,074**	**3,108,622**	**3,157,758**	**3,848,717**	**23.8%**	**21.9%**
		Carryover PO's							

LINE ITEM DETAIL
GENERAL FUND
ENGINEERING

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,375,616	Includes restructuring to include Public Utilities' Project Manager in Engineering Department. Additional staff members include Project Engineer with Utilities focus, an additional Constuction Inspector and seasonal hours for Construction Inspection. Also included is a promotion from Project Manager I to Project Manager II
Professional Services	523100	$245,000	Traffic engineering; bridge inspections; pavement conditions; misc. surveying, environmental, design, inspection, and right of way acquisition services; funding applications.
Professional Services - Development	523140	$950,000	Consultant services for land development construction inspection, testing, paln review, and traffic impact study review. Costs are reimbursable through land development fees.
Professional Services - Right of Way	523150	$225,000	Consultant construsion inspection services reimbursable through right of way permitting fees.
Travel/Training	526000	$22,000	Professional development for engineering licensure; staff development and technical training; mileage for travel to training and off-site meetings; City Engineer national conference; tuition assistance for project manager
New Equip/Capital Outlay	550200	$47,000	Office furniture for exisitng and new staff; additional PDF, construction management, and CAD software for existing and new staff.

2027 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: BUILDING MAINTENANCE

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
10116800- 510000	Wages	246,542	0				100.0%	100.0%
510500	Overtime Wages	837	0				100.0%	100.0%
511100	PERS	34,633	0				100.0%	100.0%
511300	Medicare	3,446	0				100.0%	100.0%
511400	Workers Compensation	0	0				100.0%	100.0%
511600	Health Insurance	78,553	0				100.0%	100.0%
511650	Dental Insurance	2,915	0				100.0%	100.0%
511700	Life Insurance	507	0				100.0%	100.0%
511750	Vision Insurance	102	0				100.0%	100.0%
520100	Uniform	506	0				100.0%	100.0%
520110	Clothing	2,326	0				100.0%	100.0%
521000	Cellular Phone	600	0				100.0%	100.0%
521100	Electric	98,659	0				100.0%	100.0%
521200	Heat	11,323	0				100.0%	100.0%
523100	Professional Services	185,456	28,237		MOVED TO		100.0%	100.0%
526000	Travel/Training	3,789	360		FUND 603		100.0%	100.0%
526100	Memberships & Dues	360	0				100.0%	100.0%
527010	Maintenance of Equipment	4,716	0				100.0%	100.0%
527020	Maintenance of Facility	83,780	8,098				100.0%	100.0%
527210	Garage Rotary	6,400	0				100.0%	100.0%
527215	Corrosion Prevention	756	0				100.0%	100.0%
527220	Information Technology Rotary	26,688	0				100.0%	100.0%
527230	Fleet Fuel Chargeback	2,029	0				100.0%	100.0%
533000	Operating Supply	29,361	388				100.0%	100.0%
533035	Fuel Supply	0	0				100.0%	100.0%
539000	Small Equipment	2,751	0				100.0%	100.0%
539015	COVID Expenses	0	0				100.0%	100.0%
550200	New Equip / Cap Outlay	10,431	0				100.0%	100.0%
	TOTAL BUILDING MAINT.	**837,467**	**37,083**	**0**	**0**	**0**	**100.0%**	**100.0%**
	Carryover PO's							

2027 BUDGET DETAIL
FUND: **STREET MAINTENANCE & REPAIR**
DEPARTMENT: **PUBLIC WORKS ADMIN**

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
	Fund Balance - January 1st	**1,407,651**	**1,566,942**	**2,004,374**	**2,004,374**	**1,728,788**		
20000025- 493020	Transfer-General Fund	2,550,000	2,750,000	2,950,000	2,950,000	3,000,000	1.7%	1.7%
20000402- 483100	Reimbursements	0	54,267	2,000	7,001	2,000	0.0%	-71.4%
484300	Miscellaneous	684	5	2,500	2,332	2,500	0.0%	7.2%
20000403- 420400	License Fees	262,437	273,107	285,000	293,471	295,000	3.5%	0.5%
420500	Gasoline Tax	2,064,036	2,132,177	2,100,000	2,128,543	2,145,000	2.1%	0.8%
	Total Revenue	**4,877,157**	**5,209,555**	**5,339,500**	**5,381,346**	**5,444,500**	**2.0%**	**1.2%**
20016000-	Administration	828,525	931,974	1,118,269	965,638	1,139,938	1.9%	18.1%
20016200-	Street Maintenance	2,414,750	2,387,610	3,013,946	2,712,497	3,165,407	5.0%	16.7%
20016400-	Traffic Maintenance	1,474,592	1,452,538	1,879,600	1,978,797	2,357,911	25.4%	19.2%
	Total Expenditures	**4,717,867**	**4,772,123**	**6,011,815**	**5,656,931**	**6,663,255**	**10.8%**	**17.8%**
	Carryover PO's							
	Fund Balance - December 31st	**1,566,942**	**2,004,374**	**1,332,059**	**1,728,788**	**510,033**		

2027 BUDGET DETAIL
FUND: STREET MAINTENANCE & REPAIR
DEPARTMENT: PUBLIC WORKS ADMIN

Org-Object		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
20016000-	510000	Wages	481,298	519,984	625,611	519,364	645,069	3.1%	24.2%
	510500	Overtime Wages	1,210	846	2,000	276	2,000	0.0%	624.1%
	511100	PERS	62,263	69,190	87,586	70,063	90,590	3.4%	29.3%
	511300	Medicare	6,735	7,263	9,071	7,214	9,382	3.4%	30.1%
	511400	Workers Compensation	0	5,979	6,256	6,256	6,471	3.4%	3.4%
	511600	Health Insurance	128,554	146,733	160,857	160,857	162,436	1.0%	1.0%
	511650	Dental Insurance	5,019	5,321	3,991	3,991	4,856	21.7%	21.7%
	511700	Life Insurance	929	939	964	964	964	0.0%	0.0%
	511750	Vision Insurance	312	288	288	288	288	0.0%	0.0%
	520100	Uniforms	900	1,308	3,500	1,891	3,500	0.0%	85.1%
	521000	Cellular Telephones	1,610	1,980	1,800	1,800	1,800	0.0%	0.0%
	521100	Electric	15,609	17,197	30,000	23,630	30,000	0.0%	27.0%
	521200	Heat	1,501	3,568	7,500	8,635	10,000	33.3%	15.8%
	522000	Postage	0	0	300	0	300	0.0%	100.0%
	523100	Professional Services	938	604	1,000	1,000	1,000	0.0%	0.0%
	526000	Travel/Training	538	1,545	15,000	7,277	15,000	0.0%	106.1%
	526100	Membership and Dues	290	1,587	3,000	1,794	3,000	0.0%	67.2%
	526200	Licenses and Fees	0	0	200	110	200	0.0%	81.8%
	527010	Maintenance of Equipment	0	0	1,500	0	1,500	0.0%	100.0%
	527210	Garage Rotary	2,800	3,300	2,300	2,300	816	-64.5%	-64.5%
	527215	Corrosion Prevention	252	252	250	250	250	0.0%	0.0%
	527220	Information Technology Rotary	113,423	126,811	43,799	43,799	40,566	-7.4%	-7.4%
	527230	Fleet Fuel Chargeback	577	500	350	350	600	71.4%	71.4%
	527240	Facility Maintenance Rotary	0	14,671	99,646	99,646	97,850	-1.8%	-1.8%
	531000	Office Supply	1,820	1,749	4,000	2,752	4,000	0.0%	45.4%
	533000	Operating Supply	1,948	359	7,500	1,131	7,500	0.0%	563.1%
		TOTAL SMR ADMIN	**828,525**	**931,974**	**1,118,269**	**965,638**	**1,139,938**	**1.9%**	**18.1%**
		Carryover PO's							

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

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$645,069	Proposed reclassification of both Administrative Assistants to AA III (S10). Karin Eldredge retiring at end of April. Plan on at least four weeks of overlap between Karin and her replacement during April for adequate training. Potential Director retirement.
Travel/Training	526000	$15,000	Includes attendance by Director, Superintendents to annual professional organization conferences; Required training for Administrative Assistants.

2027 BUDGET DETAIL
FUND: STREET MAINTENANCE & REPAIR
DEPARTMENT: PUBLIC WORKS STREET DIVISION

Org-Object-Project		*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
20016200- 510000		Wages	587,155	645,294	746,650	705,728	851,919	14.1%	20.7%
510500		Overtime Wages	29,881	41,032	37,500	51,693	37,500	0.0%	-27.5%
511100		PERS	85,111	95,513	109,781	104,669	124,518	13.4%	19.0%
511300		Medicare	8,465	9,456	11,370	10,482	12,897	13.4%	23.0%
511400		Workers Compensation	0	7,630	7,842	7,842	8,894	13.4%	13.4%
511600		Health Insurance	210,993	227,144	307,465	254,487	356,745	16.0%	40.2%
511650		Dental Insurance	8,449	7,981	7,573	5,523	9,713	28.3%	75.9%
511700		Life Insurance	1,859	1,881	1,936	1,936	2,112	9.1%	9.1%
511750		Vision Insurance	342	396	504	504	576	14.3%	14.3%
520100		Uniform	4,054	10,336	13,000	11,841	16,000	23.1%	35.1%
520110		Clothing	6,658	207	0	0	0	100.0%	100.0%
521000		Cellular Telephone	450	600	800	600	6,480	710.0%	980.0%
521200		Heat	0	8,500	8,500	8,500	0	-100.0%	-100.0%
523100		Professional Services	170,015	12,908	230,000	158,890	180,000	-21.7%	13.3%
526000		Travel/Training	633	1,514	4,000	3,060	4,000	0.0%	30.7%
526200		License & Other Fees	1,484	437	300	300	500	66.7%	66.7%
527010		Maintenance of Equipment	5,843	7,977	8,000	2,000	8,800	10.0%	340.0%
527020		Maintenance of Facility	912	1,618	2,000	1,500	2,000	0.0%	33.3%
527050		Bridge Maintenance	0	46,053	130,000	30,000	50,000	-61.5%	66.7%
527210		Garage Rotary	293,100	350,400	348,000	348,000	404,425	16.2%	16.2%
527215		Corrosion Prevention	1,764	1,764	1,400	1,400	1,400	0.0%	0.0%
527220		IT Rotary	0	0	111,325	111,325	111,728	0.4%	0.4%
527230		Fleet Fuel Chargeback	72,033	56,000	51,000	51,000	68,200	33.7%	33.7%
533000		Operating Supply	257,793	380,825	515,000	476,019	540,000	4.9%	13.4%
533510		Snow/Ice Control Supply	153,519	230,898	175,000	275,000	287,000	64.0%	4.4%
539000		Small Equipment	7,793	9,691	10,000	10,000	10,000	0.0%	0.0%
539910		Pathway Maintenance	0	59,000	60,000	0	60,000	0.0%	100.0%
539930		Parking Lot Maintenance	125,395	0	40,000	0	0	-100.0%	100.0%
550300	-SK001	Sidewalk/ADA Improvements	214,421	53,195	0	5,198	0	100.0%	-100.0%
550300	-ST001	Local Street Resurfacing	19,632	0	0	0	0	100.0%	100.0%
550300	-ST006	Construction & Engineering	50,000	44,908	75,000	75,000	0	-100.0%	-100.0%
550300	-ST014	Bridge Improvements	7,275	0	0	0	0	100.0%	100.0%
550300	-TR005	US36 & Carson Farms Signal	29,721	0	0	0	0	100.0%	100.0%
550320		New Equipment	60,000	74,455	0	0	10,000	100.0%	100.0%
		TOTAL STREET DIVISION	**2,414,750**	**2,387,610**	**3,013,946**	**2,712,497**	**3,165,407**	**5.0%**	**16.7%**
		Carryover PO's							

LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
PUBLIC WORKS STREETS DIVISION

Explanation of significant line items

Description:	*Object:*	*Project:*	*Amount:*	*Explanation:*
Wages	510000		$851,919	Includes additional Street Technician
Professional Services	523100		$180,000	Crack seal program, concrete repairs, disposal fees
Operating Supply	533000		$540,000	Asphalt, crack seal material, gap mastic sealant, concrete for in-house repairs
Snow & Ice Control Materials	533510		$287,000	2,500 tons of road salt, beat heat, precise GPS annual plan and pavement condition sensors, mailbox repairs, maintenance of snow equipment

2027 BUDGET DETAIL
FUND: STREET MAINTENANCE & REPAIR
DEPARTMENT: PUBLIC WORKS TRAFFIC DIVISION

Org-Object-Project		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
20016400- 510000		Wages	333,797	397,072	515,039	485,049	641,307	24.5%	32.2%
510500		Overtime Wages	54,346	62,749	60,000	74,026	75,000	25.0%	1.3%
511100		PERS	53,084	62,394	80,505	74,732	92,723	15.2%	24.1%
511300		Medicare	5,310	6,327	8,338	7,735	9,603	15.2%	24.1%
511400		Workers Compensation	0	4,885	5,750	5,750	6,623	15.2%	15.2%
511600		Health Insurance	131,520	145,017	195,366	187,590	198,996	1.9%	6.1%
511650		Dental Insurance	5,093	5,321	4,887	4,660	5,946	21.7%	27.6%
511700		Life Insurance	845	855	1,056	1,056	1,056	0.0%	0.0%
511750		Vision Insurance	252	288	360	360	360	0.0%	0.0%
520100		Uniform	5,015	8,070	10,200	10,000	12,280	20.4%	22.8%
520110		Clothing	3,756	0	0	0	0	100.0%	100.0%
521000		Cellular Telephone	3,963	4,910	5,000	2,539	5,800	16.0%	128.5%
521100		Electric	29,681	28,956	32,000	37,174	40,000	25.0%	7.6%
523100		Professional Services	383,577	296,953	375,000	458,945	117,000	-68.8%	-74.5%
523135		Pavement Markings	0	0	0	0	300,000	100.0%	100.0%
526000		Travel/Training	4,631	3,870	6,000	6,000	6,000	0.0%	0.0%
526100		Membership & Dues	581	220	600	300	700	16.7%	133.3%
526200		License & Other Fees	0	258	300	50	300	0.0%	500.0%
527010		Maintenance of Equipment	14,201	21,108	21,500	18,000	21,500	0.0%	19.4%
527040		Risk Management Damages	0	0	0	0	25,000	100.0%	100.0%
527060		Traffic Signal Maintenance	0	0	0	0	217,500	100.0%	100.0%
527070		Streetlight Maintenance	0	0	0	0	145,000	100.0%	100.0%
527080		Guardrail Maintenance	0	0	0	0	120,000	100.0%	100.0%
527210		Garage Rotary	23,700	28,300	28,000	28,000	24,332	-33.6%	-33.6%
527215		Corrosion Prevention	504	504	650	650	650	0.0%	0.0%
527220		IT Rotary	0	0	139,049	139,049	138,985	0.0%	0.0%
527230		Fleet Fuel Chargeback	18,144	16,500	15,000	15,000	18,600	100.0%	100.0%
533000		Operating Supply	281,195	325,234	333,000	375,569	22,650	-93.2%	-94.0%
533050		Road Sign Supply	0	0	0	0	95,000	100.0%	100.0%
539000		Small Equipment	10,381	9,364	12,000	13,459	15,000	25.0%	11.4%
550300		New Equip/Capital Outlay	0	0	30,000	30,000	0	-100.0%	-100.0%
550300	-TR003	Citywide Signals Phase II	111,014	23,384	0	3,104	0	100.0%	-100.0%
		TOTAL TRAFFIC	**1,474,592**	**1,452,538**	**1,879,600**	**1,978,797**	**2,357,911**	**25.4%**	**19.2%**
		Carryover PO's							

LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
DIVISION OF TRAFFIC

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$117,000	Traffic calming program, traffic analysis, and utility locates. Additional costs have been broken down into their own categories.
Pavement Markings	523135	$300,000	New line item including all annual costs of maintaining pavement markings
Risk Management Damages	527040	$25,000	Repair of damaged infrastructure with reimbursement to follow
Traffic Signal Maintenance	527060	$217,500	New line item including all annual costs of maintaining and repairing the traffic signal system
Streetlighting Maintenance	527070	$145,000	New line item including all annual costs of maintaining and repairing the streetlight network
Guardrail Maintenance	527080	$120,000	New line item including all annual costs of maintaining and repairing the guardrail inventory
Operating Supply	533000	$22,650	Speed feedback and RRFB sign maintenance and operating costs. Additional costs previously included now have their own line item.
Road Sign Supply	533050	$95,000	New line item including all annual costs of maintaining and repairing the road sign network

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**312,007**	**517,630**	**189,152**	**189,151**	**351,141**
20100023- 430100		Interest Income	16,991	3,907	500	9,900	5,000
20100403- 420400		License Fees	21,279	22,144	23,000	23,416	23,500
420500		Gasoline Tax	167,354	172,879	170,000	174,674	175,000
		Total Revenue	**205,624**	**198,929**	**193,500**	**207,990**	**203,500**
20120100- 523100		Professional Services	0	0	0	0	0
550300	-ST001	Urban Resurfacing City Share	0	527,409	155,000	46,000	330,000
		Total Expenditures	**0**	**527,409**	**155,000**	**46,000**	**330,000**
		Carryover PO's					
		Fund Balance - December 31st	**517,630**	**189,151**	**227,652**	**351,141**	**224,641**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**738,829**	**1,325,239**	**1,760,475**	**1,760,475**	**2,351,470**
20200023- 430100	Interest Income	42,233	58,054	40,000	76,180	75,000
20200403- 420400	License Fees	704,197	727,577	735,000	759,549	765,000
	Total Revenue	**746,430**	**785,631**	**775,000**	**835,729**	**840,000**
20220200- 550300 -SK001	ADA Sidewalk Maintenance	0	240,057	250,000	225,352	150,000
550300 -ST001	Urban Resurfacing	80,168	0	0	0	0
550300 -ST007	Pedestrian & Roadway Safety	26,896	110,337	0	19,383	100,000
550300 -ST008	US23 & Hull	3,260	0	0	0	0
550300 -TR005	US36 & Carson Farms Signal	49,696	0	0	0	0
	Total Expenditures	**160,020**	**350,394**	**250,000**	**244,735**	**250,000**
	Carryover PO's					
	Fund Balance - December 31st	**1,325,239**	**1,760,475**	**2,285,475**	**2,351,470**	**2,941,470**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**122,334**	**63,100**	**72,875**	**72,875**	**2,374**
20400101- 482100	Performance Bonds	41,357	32,876	500,000	0	500,000
	Total Revenue	**41,357**	**32,876**	**500,000**	**0**	**500,000**
20420400- 560030	Performance Bond Reimbursements	100,591	23,100	500,000	70,501	500,000
	Total Expenditures	**100,591**	**23,100**	**500,000**	**70,501**	**500,000**
	Fund Balance - December 31st	**63,100**	**72,875**	**72,875**	**2,374**	**2,374**

2027 BUDGET DETAIL
FUND: **PARKS & RECREATION**
DEPARTMENT:

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Actual	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**753,786**	**1,011,397**	**1,553,907**	**1,553,907**	**2,396,037**		
Revenues								
21000017- 411100	Income Tax Collections	0	2,887,149	3,629,332	4,061,388	4,324,487	19.2%	6.5%
21000023- 430100	Investment Income	0	0	0	26,606	50,000	100.0%	87.9%
21000025- 493020	Transfer from General Fund	2,400,000	0	0	0	0	100.0%	100.0%
21000251- 472210	Pool Revenue	265,708	256,160	263,500	252,282	288,500	9.5%	14.4%
472210	Program Revenue	85,833	80,831	100,000	109,212	110,000	10.0%	0.7%
472220	Mingo Park Concessions	25	857	500	110	500	0.0%	354.5%
475100	Shelter Rental	33,675	47,865	47,000	53,881	50,000	6.4%	-7.2%
499000	Collected Bank Fees	0	11,849	15,000	15,895	16,000	6.7%	0.7%
21000252- 420700	State Grants	28,403	0	0	0	0	100.0%	100.0%
480100	Sponsor Revenue	2,150	3,000	3,000	1,817	3,000	0.0%	65.1%
483100	Reimbursements	581	0	0	0	0	100.0%	100.0%
484300	Miscellaneous Other	371	7,930	0	1,514	0	100.0%	-100.0%
	Total Revenue	**2,816,746**	**3,295,641**	**4,058,332**	**4,522,706**	**4,842,487**	**19.3%**	**7.1%**
Expenditures								
21012000-	Park Maintenance	1,574,076	1,735,499	2,741,040	2,477,661	3,398,815	24.0%	37.2%
21012300-	Admin and Programs	478,136	521,197	925,773	612,934	922,829	-0.3%	50.6%
21012400-	Swimming Pool	286,560	287,349	490,053	342,992	522,692	6.7%	52.4%
21012900-	Urban Forestry	220,363	209,086	268,238	246,989	305,866	14.0%	23.8%
	Total Expenditures	**2,559,135**	**2,753,132**	**4,425,104**	**3,680,576**	**5,150,201**	**16.4%**	**39.9%**
	Carryover PO's							
	Fund Balance - December 31st	**1,011,397**	**1,553,907**	**1,187,135**	**2,396,037**	**2,088,322**		

2027 BUDGET DETAIL
FUND: PARKS & RECREATION
DEPARTMENT: PARK MAINTENANCE

Org-Object		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
21012000-	510000	Wages	813,278	883,143	1,046,739	967,834	1,198,207	14.5%	23.8%
	510500	Overtime Wages	11,335	9,388	15,500	9,391	15,500	0.0%	65.1%
	511100	PERS	113,002	121,992	148,714	136,123	169,919	14.3%	24.8%
	511300	Medicare	10,738	12,341	15,402	13,469	17,599	14.3%	30.7%
	511400	Workers Compensation	0	9,383	10,622	10,622	12,137	14.3%	14.3%
	511600	Health Insurance	216,636	248,387	294,298	304,479	306,065	4.0%	0.5%
	511650	Dental Insurance	7,046	8,724	6,319	7,624	9,277	46.8%	21.7%
	511700	Life Insurance	1,537	1,726	1,950	1,950	2,126	9.0%	9.0%
	511750	Vision Insurance	421	499	547	547	691	26.3%	26.3%
	520100	Uniform	1,648	6,416	9,000	8,215	9,000	0.0%	9.6%
	520110	Clothing	4,456	0	0	0	0	100.0%	100.0%
	521000	Cellular Telephone	6,891	6,732	8,000	7,969	8,000	0.0%	0.4%
	521100	Electric	69,395	70,235	76,000	91,958	95,000	25.0%	3.3%
	521200	Heat	10,770	11,271	19,890	18,813	20,000	0.6%	6.3%
	523100	Professional Services	7,793	20,696	24,900	28,050	24,900	0.0%	-11.2%
	523175	Chargeback Services to Gen Fund	0	0	0	0	283,674	100.0%	100.0%
	526000	Travel/Training	6,051	5,948	8,500	7,577	8,500	0.0%	12.2%
	526100	Membership and Dues	986	2,260	2,500	1,973	2,500	0.0%	26.7%
	527010	Maintenance of Equipment	946	392	2,500	931	2,500	0.0%	168.6%
	527020	Maintenance of Facility	733	5,500	5,500	0	5,500	0.0%	100.0%
	527210	Garage Rotary	95,300	113,900	129,000	129,000	124,981	-3.1%	-3.1%
	527215	Corrosion Prevention	3,276	3,024	2,600	2,600	2,600	0.0%	0.0%
	527230	Fleet Fuel Chargeback	54,451	52,500	42,000	42,000	58,400	39.0%	39.0%
	527240	Facility Maintenance Rotary	0	32,277	73,464	73,464	123,236	67.8%	67.8%
	531000	Office Supply	144	120	300	100	300	0.0%	200.0%
	533000	Operating Supply	92,656	95,661	143,000	119,440	143,000	0.0%	19.7%
	534030	Landscape Materials	1,369	1,611	2,550	1,666	2,550	0.0%	53.0%
	534050	Veteran's Bricks	55	575	1,000	0	1,000	0.0%	100.0%
	539000	Small Equipment	1,988	3,106	4,000	0	4,000	0.0%	100.0%
	550300	New Equip / Cap Outlay	40,647	7,300	5,000	0	12,000	140.0%	100.0%
	560020	Refunds	530	390	150,000	620	150,000	0.0%	24093.5%
	570000	Transfer to Parks Capital	0	0	491,245	491,245	585,652	19.2%	19.2%
		TOTAL PARK MAINTENANCE	**1,574,076**	**1,735,499**	**2,741,040**	**2,477,661**	**3,398,815**	**24.0%**	**37.2%**
		Carryover PO's							

LINE ITEM DETAIL
PARKS & RECREATION
PARK MAINTENANCE

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,198,207	Includes additional of a Parks Maintenance Technician and promotion of Parks Superintendent to Deputy Parks Director
Chargeback to Gen Fund	523175	$283,674	Chargeback to the General Fund for internal services provided
Facility Maint Rotary	527240	$123,236	Increased due to additional work at Unity Community Center

2027 BUDGET DETAIL
FUND: PARKS & RECREATION
DEPARTMENT: RECREATION ADMIN

Org-Object-Project	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
21012300- 510000	Wages	217,536	222,398	373,217	242,967	411,989	10.4%	69.6%
510500	Overtime Wages	1,703	524	2,000	651	2,000	0.0%	207.5%
511100	PERS	30,625	30,572	52,530	30,785	57,958	10.3%	88.3%
511300	Medicare	3,193	3,187	5,441	3,573	6,003	10.3%	68.0%
511400	Workers Compensation	0	3,498	3,752	3,752	4,140	10.3%	10.3%
511600	Health Insurance	14,840	14,657	13,614	2,105	2,400	-82.4%	14.0%
511650	Dental Insurance	557	546	409	402	0	-100.0%	-100.0%
511700	Life Insurance	338	342	352	352	498	41.5%	41.5%
511750	Vision Insurance	72	72	72	0	0	-100.0%	100.0%
520100	Uniform	705	540	3,000	0	3,000	0.0%	100.0%
521000	Cellular Telephone	1,200	1,200	1,200	700	1,200	0.0%	71.4%
523100	Professional Services	3,168	0	8,000	0	8,000	0.0%	100.0%
523106	Umpires/Refs	8,083	265	0	0	0	100.0%	100.0%
523107	Public Information	0	0	10,000	0	10,000	0.0%	100.0%
526000	Travel/Training	5,000	4,423	6,500	164	6,500	0.0%	3871.5%
526100	Membership and Dues	0	0	1,000	735	1,000	0.0%	36.1%
527020	Maintenance of Facility	2,167	0	7,000	0	7,000	0.0%	100.0%
527220	Information Technology Rotary	99,588	104,326	146,529	146,529	143,641	-2.0%	-2.0%
527240	Facility Maintenance Rotary	0	17,606	33,657	33,657	0	-100.0%	-100.0%
529310	Bank Fees	21,253	50,995	72,500	68,218	72,500	0.0%	6.3%
531000	Office Supply	1,169	218	3,500	518	3,500	0.0%	576.2%
533000	Operating Supply	66,893	64,747	172,700	51,390	172,700	0.0%	236.1%
550300	New Equip / Cap Outlay	0	0	8,000	24,558	8,000	0.0%	-67.4%
560020	Reimbursement	45	1,081	800	1,880	800	0.0%	-57.4%
	TOTAL RECREATION ADMIN	**478,136**	**521,197**	**925,773**	**612,934**	**922,829**	**-0.3%**	**50.6%**
	Carryover PO's							

LINE ITEM DETAIL
PARKS & RECREATION
RECREATION ADMIN

Explanation of significant line items

Description:	*Code:*	*Amount:*	*Explanation:*
Wages	510000	$411,989	Includes additional hours for seasonal summer camp counselors. Expected to be offset by camp revenues
Operating Supply	533000	$172,700	Operating supplies for athletics, programming, camp supplies, and special events

2027 BUDGET DETAIL
FUND: **PARKS, RECREATION & NATURAL RESOURCES**
DEPARTMENT: **SWIMMING POOL**

Org-Object-Project			Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
21000251-	472210	-RSP06	Pool Memberships	110,455	110,528	110,500	122,894	115,000	4.1%	-6.4%
	472210	-RSP07	Pool Daily Admissions	114,247	110,327	110,500	96,578	100,000	-9.5%	3.5%
	472210	-RSP08	Pool Concessions	0	0	0	0	40,000	100.0%	100.0%
	472210	-RSP09	Pool Rental/Misc.	6,799	6,504	7,000	6,659	6,500	-7.1%	-2.4%
	472210	-RSP10	DARTS Program	23,487	20,951	24,000	17,650	18,000	-25.0%	2.0%
	472210	-RSP11	Swim Lessons	9,430	7,510	10,000	7,852	8,000	-20.0%	1.9%
	472210	-RSP12	Safety Classes	1,290	340	1,500	649	1,000	-33.3%	54.1%
			Total Pool Revenues	**265,708**	**256,160**	**263,500**	**252,282**	**288,500**	**9.5%**	**14.4%**
			Total Pool Expenditures	**286,560**	**287,349**	**490,053**	**342,992**	**522,692**	**6.7%**	**52.4%**

Org-Object-Project		Description	2024 Actual	2025 Actual	2026 Budget	2026 Actual	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
Swimming Pool									
21012400-	510000	Wages	179,021	189,463	256,254	216,391	261,955	2.2%	21.1%
	510500	Overtime Wages	1,812	519	3,130	1,656	3,130	0.0%	89.0%
	511100	PERS	25,317	26,598	36,314	30,527	37,112	2.2%	21.6%
	511300	Medicare	2,622	2,755	3,761	3,153	3,844	2.2%	21.9%
	511400	Workers Compensation	0	2,555	2,594	2,594	2,651	2.2%	2.2%
	523100	Professional Services	5,735	2,187	10,000	2,420	10,000	0.0%	313.2%
	527010	Maintenance of Equipment	3,763	415	10,000	2,400	10,000	0.0%	316.7%
	527020	Maintenance of Facility	6,672	0	10,000	0	10,000	0.0%	100.0%
	531000	Office Supply	68	0	1,000	0	1,000	0.0%	100.0%
	533000	Operating Supply	54,324	53,729	80,000	80,373	85,000	6.3%	5.8%
	533001	Program Supply	4,659	0	5,000	0	5,000	0.0%	100.0%
	550300	New Equip / Cap Outlay	2,442	8,693	45,000	3,479	45,000	0.0%	1193.5%
	560020	Refunds	125	435	2,000	0	2,000	0.0%	100.0%
		TOTAL SWIMMING POOL	**286,560**	**287,349**	**465,053**	**342,992**	**476,692**	**2.5%**	**39.0%**
Concessions									
21012500-	534010	Concessions	0	0	0	0	40,000	100.0%	100.0%
	550300	New Equip / Cap Outlay	0	0	25,000	0	6,000	100.0%	100.0%
		TOTAL CONCESSIONS	**0**	**0**	**25,000**	**0**	**46,000**	**84.0%**	**100.0%**
		TOTAL POOL EXPENDITURES	**286,560**	**287,349**	**490,053**	**342,992**	**522,692**	**6.7%**	**52.4%**
		Carryover PO's							

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

Description:	*Code:*	*Amount:*	*Explanation:*
Wages	510000	$261,955	Seasonal Cashier Hours: Proposing an increase in seasonal cashier hours to provide adequate staffing for the operation of both Mingo Pool and Veterans Splash Pad, ensuring appropriate coverage during operating hours and maintaining service levels at both facilities.
Operating Supply	533000	$85,000	Pool Chemicals: Proposing an increase in the pool chemical budget to account for higher CO_2 and chlorine costs necessary to maintain proper water quality and meet required health and safety standards.
New Equip./Cap. Outlay	550300	$51,000	Concession Equipment: Proposing an increase in the equipment budget to provide the necessary concession equipment and supplies to support operations at Mingo Pool and Veterans Splash Pad and improve service to patrons.

2027 BUDGET DETAIL
FUND: PARKS, RECREATION & NATURAL RESOURCES
DEPARTMENT: URBAN FORESTRY

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
21012900- 510000	Wages	135,856	131,261	166,320	142,325	172,963	4.0%	21.5%
510500	Overtime Wages	2,572	1,508	4,000	2,336	4,000	0.0%	71.2%
511100	PERS	19,380	18,588	23,845	20,253	24,775	3.9%	22.3%
511300	Medicare	1,908	1,817	2,470	1,962	2,566	3.9%	30.8%
511400	Workers Compensation	0	1,556	1,703	1,703	1,770	3.9%	3.9%
511600	Health Insurance	41,786	47,099	48,099	71,897	72,617	51.0%	1.0%
511650	Dental Insurance	1,775	1,839	1,305	1,791	2,179	67.0%	21.7%
511700	Life Insurance	338	342	352	352	352	0.0%	0.0%
511750	Vision Insurance	144	144	144	144	144	0.0%	0.0%
520100	Uniform	0	0	2,500	824	2,500	0.0%	203.3%
523100	Professional Services	11,547	0	0	0	0	100.0%	100.0%
526000	Travel/Training	420	150	2,000	1,877	4,000	100.0%	113.1%
527030	Tree Maintenance	111	0	5,000	0	5,000	0.0%	100.0%
533000	Operating Supply	1,942	2,283	5,000	1,087	7,500	50.0%	590.1%
539000	Small Equipment	2,384	2,090	5,000	0	5,000	0.0%	100.0%
550200	Tree Purchases	199	408	500	438	500	0.0%	14.2%
	TOTAL URBAN FORESTRY	**220,363**	**209,086**	**268,238**	**246,989**	**305,866**	**14.0%**	**23.8%**
	Carryover PO's							

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

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$172,963	No additional personnel requests
Travel & Training	526000	$4,000	Increased to provide Urban Forestry staff with additional professional development and safety training, helping ensure staff are properly trained and equipped to perform forestry operately safely and effectively
Operating Supply	533000	$7,500	Ongoing cost of equipment, tools, and related materials needed to support Urban Forestry operations and maintain service levels

2027 BUDGET DETAIL
FUND: **CEMETERY**
DEPARTMENT: **OAK GROVE CEMETERY**

Org-Object-Project		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
		Fund Balance - January 1st	**92,305**	**55,119**	**31,638**	**31,638**	**158,964**		
21200025- 493020		Transfer-General Fund	150,000	200,000	315,000	315,000	250,000	-20.6%	-20.6%
21200251- 472110		Pre-need Spaces	61,770	52,183	50,000	93,627	94,000	88.0%	0.4%
472120		At-need Spaces	21,750	12,700	25,000	27,733	27,500	10.0%	-0.8%
472130		Interments	85,475	77,650	85,000	130,667	130,000	52.9%	-0.5%
472140		Foundations	25,441	21,512	25,000	24,125	25,000	0.0%	3.6%
472150		Pre-need Niches	6,500	14,731	15,000	12,000	12,000	-20.0%	0.0%
472160		At-need Niches	3,000	1,500	4,000	0	1,000	-75.0%	100.0%
472170		Engravings	2,360	3,044	2,500	3,413	5,000	100.0%	46.5%
472180		Scatter Gardens	0	200	0	3,000	3,000	100.0%	0.0%
484300		Miscellaneous	750	0	0	75	0	100.0%	-100.0%
21200252- 480100		Donations	3	0	0	0	0	100.0%	100.0%
484300		Miscellaneous	5,213	10,053	10,000	15,124	10,000	0.0%	-33.9%
		Total Revenue	**362,262**	**393,573**	**531,500**	**624,765**	**557,500**	**4.9%**	**-10.8%**
		Total Expenditures	**399,447**	**417,055**	**534,275**	**497,438**	**617,482**	**15.6%**	**24.1%**
		Carryover PO's							
		Fund Balance - December 31st	**55,119**	**31,638**	**28,863**	**158,964**	**98,982**		
21212600- 510000		Wages	220,241	228,363	256,661	238,418	310,842	21.1%	30.4%
510500		Overtime Wages	3,067	2,965	5,325	3,675	5,325	0.0%	44.9%
511100		PERS	30,747	32,383	36,678	33,025	44,263	20.7%	34.0%
511300		Medicare	3,099	3,225	3,799	3,366	4,584	20.7%	36.2%
511400		Workers Compensation	0	2,450	2,620	2,433	3,162	20.7%	30.0%
511600		Health Insurance	56,467	60,200	66,066	66,066	103,282	56.3%	56.3%
511650		Dental Insurance	2,193	2,149	1,612	1,612	3,051	89.3%	89.3%
511700		Life Insurance	304	308	317	317	493	55.5%	55.5%
511750		Vision Insurance	58	130	130	130	202	55.4%	55.9%
520110		Clothing	350	350	350	350	450	28.6%	28.6%
521000		Cellular Telephone	920	1,240	1,080	1,080	1,200	11.1%	11.1%
521100		Electric	1,801	1,258	2,000	1,858	2,250	12.5%	21.1%
523100		Professional Services	15,808	11,060	20,000	28,830	20,000	0.0%	-30.6%
523180		Engravings	0	0	0	0	5,000	100.0%	100.0%
526000		Travel/Training	1,584	1,449	3,000	1,595	3,000	0.0%	88.1%
526100		Membership and Dues	200	35	250	210	250	0.0%	19.0%
527010		Maintenance of Equipment	0	0	500	0	500	0.0%	100.0%
527020		Maintenance of Facility	837	0	1,500	1,200	1,500	0.0%	25.0%
527210		Garage Rotary	10,400	12,400	25,000	25,000	21,950	-12.2%	-12.2%
527215		Corrosion Prevention	176	0	0	0	0	100.0%	100.0%
527220		Information Technology Rotary	6,672	7,371	23,187	23,187	16,678	-28.1%	-28.1%
527230		Fleet Fuel Chargeback	5,577	2,000	1,500	1,500	1,800	20.0%	20.0%
527310		Indigent Burials	7,515	8,760	15,000	8,760	15,000	0.0%	71.2%
531000		Office Supply	184	194	200	150	200	0.0%	33.3%
533000		Operating Supply	6,441	5,876	16,000	18,810	16,000	0.0%	-14.9%
533035		Fuel Supply	6,916	7,624	10,000	8,449	10,000	0.0%	18.4%
534030		Landscape Supply	12,820	14,704	10,000	10,163	15,000	50.0%	47.6%
539000		Small Equipment	2,232	5,179	6,400	5,000	6,400	0.0%	28.0%
550300	-OG002	Memorial Garden Columbarium	0	0	20,000	10,639	0	-100.0%	-100.0%
560210		Lot Repurchases	2,838	5,381	5,100	1,617	5,100	0.0%	215.5%
		TOTAL CEMETERY	**399,447**	**417,055**	**534,275**	**497,438**	**617,482**	**15.6%**	**24.1%**

LINE ITEM DETAIL
CEMETERY FUND
OAK GROVE CEMETERY

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$310,842	Includes addition of Cemetery Technician for succession planning
Engravings	523180	$5,000	New line item to ensure engraving revenues offset engraving costs

2027 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 populate t
streets and neighborhoods

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**774,963**	**843,943**	**862,298**	**862,298**	**808,576**
21500025- 480100	Donations	0	0	0	6,144	0
21500251- 471300	Developer Tree Fees	329,285	197,058	225,000	107,882	75,000
21500252- 484300	Miscellaneous	0	0	0	0	
	Total Revenue	**329,285**	**197,058**	**225,000**	**114,026**	**75,000**
21512900- 523100	Professional Services	118,868	75,776	100,000	122,120	200,000
550300	Tree Purchases	61,563	24,523	100,000	45,628	50,000
550320	Tree Equipment	67,344	75,000	75,000	0	75,000
560020	Refunds	12,529	3,405	0	0	
	Total Expenditures	**260,304**	**178,703**	**275,000**	**167,748**	**325,000**
	Carryover PO's					
	Fund Balance - December 31st	**843,943**	**862,298**	**812,298**	**808,576**	**558,576**

2027 BUDGET DETAIL
FUND: AIRPORT OPERATIONS
DEPARTMENT: AIRPORT

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**361,318**	**578,057**	**650,228**	**650,228**	**512,337**		
22200025- 493020	Transfer In - General Fund	280,000	280,000	200,000	200,000	200,000	0.0%	0.0%
22200351- 475200	Land Rent	16,616	16,311	18,500	12,681	13,000	-29.7%	2.5%
477110	Hangar Rent	89,443	86,620	90,000	92,433	92,500	2.8%	0.1%
477130	Tie-Down	3,735	1,970	4,000	2,153	3,000	-25.0%	39.4%
477140	AvGas Fuel Sales	336,737	271,856	350,000	291,205	300,000	-14.3%	3.0%
477150	Jet A Fuel Sales	790,479	701,475	800,000	1,012,765	1,100,000	37.5%	8.6%
477160	Call Out Fees	8,850	11,475	12,500	15,638	15,000	20.0%	-4.1%
477170	GPU Fees	3,050	3,375	3,300	3,658	3,600	9.1%	-1.6%
477180	Ramp Fees	28,915	27,515	30,000	53,820	50,000	66.7%	-7.1%
477190	Vending	0	329	400	233	300	-25.0%	29.0%
477200	Prist	520	680	750	817	800	6.7%	-2.1%
477210	Oil	291	134	500	150	150	-70.0%	0.1%
477220	Gate Cards	350	385	500	113	150	-70.0%	33.3%
482100	Hangar Deposits	1,040	238	1,000	300	1,000	0.0%	233.3%
22200352- 483100	Real Estate Tax Reimbursements	33,938	33,865	34,000	35,270	36,000	5.9%	2.1%
484300	Miscellaneous	5,418	6,654	7,500	7,004	7,500	0.0%	7.1%
	Total Revenue	**1,599,383**	**1,442,882**	**1,552,950**	**1,728,237**	**1,823,000**	**17.4%**	**5.5%**
	Total Expenditures	**1,382,644**	**1,370,711**	**1,873,334**	**1,866,128**	**1,888,715**	**0.8%**	**1.2%**
	Carryover PO's							
	Fund Balance - December 31st	**578,057**	**650,228**	**329,844**	**512,337**	**446,622**		
22217000- 510000	Wages	235,755	259,919	320,573	265,851	284,518	-11.2%	7.0%
510500	Overtime Wages	8,740	15,515	15,500	15,863	16,000	3.2%	0.9%
511100	PERS	33,712	38,275	47,050	39,421	42,073	-10.6%	6.7%
511300	Medicare	3,284	3,748	4,873	3,833	4,358	-10.6%	13.7%
511400	Workers Compensation	0	3,149	3,361	3,361	3,005	-10.6%	-10.6%
511600	Health Insurance	102,618	112,028	122,946	123,518	124,732	1.5%	1.0%
511650	Dental Insurance	4,108	4,126	3,096	3,096	3,767	21.7%	21.7%
511700	Life Insurance	676	684	704	704	704	0.0%	0.0%
511750	Vision Insurance	276	288	288	288	288	0.0%	0.0%
520100	Uniforms	0	2,079	6,500	3,697	7,600	16.9%	105.6%
520110	Clothing & Safety	1,885	0	0	0	0	100.0%	100.0%
521000	Cellular Telephone	1,200	1,530	2,400	2,400	1,800	-25.0%	-25.0%
521100	Electric	20,984	20,185	25,000	30,215	32,000	28.0%	5.9%
521200	Heat	853	1,820	2,100	5,117	6,000	185.7%	17.3%
523100	Professional Services	10,762	350	14,350	12,686	23,100	61.0%	82.1%
523410	Promotions/Marketing	464	224	400	330	10,400	2500.0%	3051.5%
526000	Travel / Training	0	1,295	1,500	1,500	3,000	100.0%	100.0%
526100	Membership and Dues	1,212	1,254	1,800	749	1,800	0.0%	140.5%
527020	Maintenance of Facility	44,473	56,200	54,200	66,198	62,500	15.3%	-5.6%
527210	Garage Rotary	29,200	34,900	55,000	55,000	90,773	65.0%	65.0%
527215	Corrosion Prevention	756	756	650	650	650	0.0%	0.0%
527220	Information Technology Rotary	26,688	29,485	33,493	33,943	27,797	-17.0%	-18.1%
527230	Fleet Fuel Chargeback	4,514	5,300	3,900	3,900	5,500	41.0%	41.0%
528000	Insurance	0	7,975	23,000	22,441	24,000	4.3%	6.9%
529210	Real Estate Taxes	52,991	52,877	55,000	55,070	59,000	7.3%	7.1%
529220	Sales Tax	71,931	64,300	75,000	90,417	90,500	20.7%	0.1%
529310	Credit Card Fees	30,209	26,696	32,000	33,803	34,000	6.3%	0.6%
531000	Office Supply	384	245	350	200	350	0.0%	75.0%
533010	Fuel Supply AvGas	247,128	221,778	325,000	215,461	325,000	0.0%	50.8%
533020	Fuel Supply Jet A	430,778	392,395	600,000	709,128	600,000	0.0%	-15.4%
534020	Merchandise	0	263	1,800	0	2,000	11.1%	100.0%
550300	New Equip / Cap Outlay	16,637	10,496	40,000	66,620	0	-100.0%	-100.0%
560030	Security Deposits	425	575	1,500	669	1,500	0.0%	124.2%
	TOTAL AIRPORT	**1,382,644**	**1,370,711**	**1,873,334**	**1,866,128**	**1,888,715**	**0.8%**	**1.2%**

LINE ITEM DETAIL
AIRPORT
OPERATIONS

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$23,100	AWOS Inspection and repairs; HVAC maintenance and inspection; fire extinguishers annual inspections and replacements/repairs; fuel tank insurancre; self-serve terminal maintenance contract; covert LL and jet fuel cabinets and 3k jet truck filter systems to current aviation filtration standards
Promotions/Marketing	523410	$10,400	Local EAA (experimental aircraft association) may want to have a fly in; additional funds budgeted for marketing/promotion of event
Maintenance of Facility	527020	$62,500	Terminal building window replacements; fuel trucks and airport equipment maintenance; airfield lighting maintenance; terminal and rental building maintenance; crack seal material; maintenance hangar electrical upgrades and siding repair

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**237,908**	**259,011**	**277,491**	**277,491**	**303,162**
22300351- 477110	Hangar Rent	109,269	107,201	109,609	118,619	120,000
482100	Hangar Deposits	489	58	0	0	0
	Total Revenue	**109,758**	**107,259**	**109,609**	**118,619**	**120,000**
22317000- 521100	Electric	3,495	2,662	3,750	5,636	6,000
527020	Maintenance of Facility	120	68	1,000	0	1,000
529210	Real Estate Taxes	17,622	17,584	17,700	18,314	19,000
560030	Security Deposits	246	246	1,000	1,866	1,000
570000	Transfer to Bond Retirement Fund	67,173	68,219	67,132	67,132	66,005
	Total Expenditures	**88,656**	**88,779**	**90,582**	**92,947**	**93,005**
	Carryover PO's					
	Fund Balance - December 31st	**259,011**	**277,491**	**296,518**	**303,162**	**330,157**

2027 BUDGET DETAIL
FUND: **FIRE/EMS**
DEPARTMENT: **FIRE DEPARTMENT**

Org-Object-Project		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
		Fund Balance - January 1st	**14,235,299**	**13,420,043**	**15,065,364**	**15,065,364**	**12,414,252**		
23100016- 411100		0.7% Income Tax Collections	17,030,080	18,002,004	19,461,977	20,046,215	20,647,602	6.1%	3.0%
23100025- 491010		Debt Proceeds	0	0	0	0	0	100.0%	100.0%
491015		Premium on Issuance	0	76,862	0	0	0	100.0%	100.0%
493020		Transfer In - Fire Pension Fund	491,234	498,169	0	0	0	100.0%	100.0%
493020		Transfer In - FEMA SAFER Grant	281,213	708,005	780,000	756,732	250,000	-67.9%	-67.0%
23100151- 479210		EMS Billing	0	0	0	0	0	100.0%	100.0%
23100152- 420700		State Grant Reimbursement	0	0	4,000	0	0	-100.0%	100.0%
420800		Grant Reimbursement	5,902	0	0	4,474	0	100.0%	-100.0%
483100		EMS Reimbursements County	992,593	1,014,779	1,073,589	256,172	0	-100.0%	-100.0%
484300		Miscellaneous	103,399	1,066	15,000	1,017	5,000	-66.7%	391.8%
		Total Revenues	**18,904,423**	**20,300,885**	**21,334,566**	**21,064,610**	**20,902,602**	**-2.0%**	**-0.8%**
		Total Expenditures	**19,719,678**	**18,655,564**	**23,153,866**	**23,715,723**	**24,254,994**	**4.8%**	**2.3%**
		Carryover PO's							
		Fund Balance - December 31st	**13,420,043**	**15,065,364**	**13,246,064**	**12,414,252**	**9,061,859**		
23114500- 510000		Wages	7,251,091	8,271,915	10,014,859	8,689,140	10,766,996	7.5%	23.9%
510500		Overtime Wages	290,084	381,146	400,000	513,309	515,000	28.8%	0.3%
511100		PERS	19,045	17,484	26,029	26,220	29,294	12.5%	11.7%
511200		Police/Fire Pension	1,808,944	1,943,893	2,436,945	2,112,638	2,634,286	8.1%	24.7%
511300		Medicare	104,912	120,587	151,016	126,930	163,589	8.3%	28.9%
511400		Workers Compensation	0	96,643	104,149	104,149	112,820	8.3%	8.3%
511600		Health Insurance	1,804,794	1,994,869	2,607,913	2,347,817	2,473,289	-5.2%	5.3%
511650		Dental Insurance	68,332	71,346	64,975	56,386	75,752	16.6%	34.3%
511700		Life Insurance	21,894	19,635	23,660	23,660	23,660	0.0%	0.0%
511750		Vision Insurance	3,558	4,146	5,040	4,385	4,896	-2.9%	11.7%
520100		Uniform	94,227	59,717	80,000	80,592	60,000	-25.0%	-25.6%
521000		Cellular Telephone	20,878	18,721	21,960	25,538	26,000	18.4%	1.8%
521100		Electric	50,979	49,006	60,000	59,530	75,000	25.0%	26.0%
521200		Heat	16,624	27,465	42,000	23,384	40,000	-4.8%	71.1%
523100		Professional Services	148,206	251,510	266,750	247,661	270,000	1.2%	9.0%
523175		Chargeback Services to Gen Fund	416,280	434,177	473,786	473,786	694,192	46.5%	46.5%
526000		Travel/Training	98,189	111,265	172,000	186,096	172,650	0.4%	-7.2%
526100		Membership & Dues	2,628	1,360	5,670	5,031	9,000	58.7%	78.9%
526200		EMS Training Grant	0	0	4,000	0	4,000	0.0%	100.0%
527010		Maintenance of Equipment	59,461	61,085	80,100	52,163	90,500	13.0%	73.5%
527020		Maintenance of Facility	62,188	63,744	126,650	181,096	101,250	-20.1%	-44.1%
527210		Garage Rotary	189,500	226,600	262,000	262,000	315,142	20.3%	20.3%
527215		Corrosion Prevention	2,772	2,520	2,200	2,200	2,200	0.0%	0.0%
527220		Information Technology Rotary	393,069	433,670	487,661	487,661	514,112	5.4%	5.4%
527230		Fleet Fuel Chargeback	78,146	67,500	61,000	61,000	76,700	25.7%	25.7%
527240		Facility Maintenance Rotary	0	269,953	343,400	343,400	406,171	18.3%	18.3%
529210		Real Estate Taxes	70,701	0	0	0	0	100.0%	100.0%
529370		EMS Billing Fees	0	0	0	0	0	100.0%	100.0%
531000		Office Supply	2,493	4,987	6,000	5,295	7,500	25.0%	41.6%
533000		Operating Supply	29,450	23,297	49,855	50,615	53,055	6.4%	4.8%
533120		EMS Supply	68,690	90,099	92,238	86,259	110,000	19.3%	27.5%
537000		Repair Material	4,158	3,486	8,000	0	8,000	0.0%	100.0%
539000		Small Equipment	281,487	392,502	344,010	303,002	433,025	25.9%	42.9%
550300		New Equip/Capital Outlay	190,187	0	0	0	0	100.0%	100.0%
550300	-TR003	Signals - Traffic Pre-Emption	282,800	0	0	0	0	100.0%	100.0%
550310	-FD305	Station 305 Construction	623,049	509,442	0	262,052	0	100.0%	-100.0%
550320		Fire Apparatus	112,283	29,034	0	758,958	0	100.0%	-100.0%
560020		Tax Refunds	532,198	602,761	680,000	553,882	600,000	-11.8%	8.3%
560040		EMS Billing Refunds	0	0	0	0	0	100.0%	100.0%
570000		Transfer To Bond Fund - 305	92,250	0	0	1,539,927	1,136,915	100.0%	-26.2%
570000		Transfer To Fire Capital Fund	4,424,132	2,000,000	3,650,000	3,659,962	2,250,000	-38.4%	-38.5%
		Total Expenditures	**19,719,678**	**18,655,564**	**23,153,866**	**23,715,723**	**24,254,994**	**4.8%**	**2.3%**

2027 BUDGET DETAIL
FUND: **FIRE/EMS**
DEPARTMENT: **FIRE DEPARTMENT**

Org-Object-Project		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
		Fund Balance - January 1st	**14,235,299**	**13,420,043**	**15,065,364**	**15,065,364**	**12,414,252**		
23100016- 411100		0.7% Income Tax Collections	17,030,080	18,002,004	19,461,977	20,046,215	20,647,602	6.1%	3.0%
23100025- 491010		Debt Proceeds	0	0	0	0	0	100.0%	100.0%
491015		Premium on Issuance	0	76,862	0	0	0	100.0%	100.0%
493020		Transfer In - Fire Pension Fund	491,234	498,169	0	0	0	100.0%	100.0%
493020		Transfer In - FEMA SAFER Grant	281,213	708,005	780,000	756,732	250,000	-67.9%	-67.0%
23100151- 479210		EMS Billing	0	0	0	0	1,400,000	100.0%	100.0%
23100152- 420700		State Grant Reimbursement	0	0	4,000	0	0	-100.0%	100.0%
420800		Grant Reimbursement	5,902	0	0	4,474	0	100.0%	-100.0%
483100		EMS Reimbursements County	992,593	1,014,779	1,073,589	256,172	0	-100.0%	-100.0%
484300		Miscellaneous	103,399	1,066	15,000	1,017	5,000	-66.7%	391.8%
		Total Revenues	**18,904,423**	**20,300,885**	**21,334,566**	**21,064,610**	**22,302,602**	**4.5%**	**5.9%**
		Total Expenditures	**19,719,678**	**18,655,564**	**23,153,866**	**23,715,723**	**24,324,994**	**5.1%**	**2.6%**
		Carryover PO's							
		Fund Balance - December 31st	**13,420,043**	**15,065,364**	**13,246,064**	**12,414,252**	**10,391,859**		
23114500- 510000		Wages	7,251,091	8,271,915	10,014,859	8,689,140	10,766,996	7.5%	23.9%
510500		Overtime Wages	290,084	381,146	400,000	513,309	515,000	28.8%	0.3%
511100		PERS	19,045	17,484	26,029	26,220	29,294	12.5%	11.7%
511200		Police/Fire Pension	1,808,944	1,943,893	2,436,945	2,112,638	2,634,286	8.1%	24.7%
511300		Medicare	104,912	120,587	151,016	126,930	163,589	8.3%	28.9%
511400		Workers Compensation	0	96,643	104,149	104,149	112,820	8.3%	8.3%
511600		Health Insurance	1,804,794	1,994,869	2,607,913	2,347,817	2,473,289	-5.2%	5.3%
511650		Dental Insurance	68,332	71,346	64,975	56,386	75,752	16.6%	34.3%
511700		Life Insurance	21,894	19,635	23,660	23,660	23,660	0.0%	0.0%
511750		Vision Insurance	3,558	4,146	5,040	4,385	4,896	-2.9%	11.7%
520100		Uniform	94,227	59,717	80,000	80,592	60,000	-25.0%	-25.6%
521000		Cellular Telephone	20,878	18,721	21,960	25,538	26,000	18.4%	1.8%
521100		Electric	50,979	49,006	60,000	59,530	75,000	25.0%	26.0%
521200		Heat	16,624	27,465	42,000	23,384	40,000	-4.8%	71.1%
523100		Professional Services	148,206	251,510	266,750	247,661	270,000	1.2%	9.0%
523175		Chargeback Services to Gen Fund	416,280	434,177	473,786	473,786	694,192	46.5%	46.5%
526000		Travel/Training	98,189	111,265	172,000	186,096	172,650	0.4%	-7.2%
526100		Membership & Dues	2,628	1,360	5,670	5,031	9,000	58.7%	78.9%
526200		EMS Training Grant	0	0	4,000	0	4,000	0.0%	100.0%
527010		Maintenance of Equipment	59,461	61,085	80,100	52,163	90,500	13.0%	73.5%
527020		Maintenance of Facility	62,188	63,744	126,650	181,096	101,250	-20.1%	-44.1%
527210		Garage Rotary	189,500	226,600	262,000	262,000	315,142	20.3%	20.3%
527215		Corrosion Prevention	2,772	2,520	2,200	2,200	2,200	0.0%	0.0%
527220		Information Technology Rotary	393,069	433,670	487,661	487,661	514,112	5.4%	5.4%
527230		Fleet Fuel Chargeback	78,146	67,500	61,000	61,000	76,700	25.7%	25.7%
527240		Facility Maintenance Rotary	0	269,953	343,400	343,400	406,171	18.3%	18.3%
529210		Real Estate Taxes	70,701	0	0	0	0	100.0%	100.0%
529370		EMS Billing Fees	0	0	0	0	65,000	100.0%	100.0%
531000		Office Supply	2,493	4,987	6,000	5,295	7,500	25.0%	41.6%
533000		Operating Supply	29,450	23,297	49,855	50,615	53,055	6.4%	4.8%
533120		EMS Supply	68,690	90,099	92,238	86,259	110,000	19.3%	27.5%
537000		Repair Material	4,158	3,486	8,000	0	8,000	0.0%	100.0%
539000		Small Equipment	281,487	392,502	344,010	303,002	433,025	25.9%	42.9%
550300		New Equip/Capital Outlay	190,187	0	0	0	0	100.0%	100.0%
550300	-TR003	Signals - Traffic Pre-Emption	282,800	0	0	0	0	100.0%	100.0%
550310	-FD305	Station 305 Construction	623,049	509,442	0	262,052	0	100.0%	-100.0%
550320		Fire Apparatus	112,283	29,034	0	758,958	0	100.0%	-100.0%
560020		Tax Refunds	532,198	602,761	680,000	553,882	600,000	-11.8%	8.3%
560040		EMS Billing Refunds	0	0	0	0	5,000	100.0%	100.0%
570000	-DS010	Transfer To Bond Fund - 305	92,250	0	0	1,539,927	1,136,915	100.0%	-26.2%
570000		Transfer To Fire Capital Fund	4,424,132	2,000,000	3,650,000	3,659,962	2,250,000	-38.4%	-38.5%
		Total Expenditures	**19,719,678**	**18,655,564**	**23,153,866**	**23,715,723**	**24,324,994**	**5.1%**	**2.6%**

LINE ITEM DETAIL
FIRE/EMS FUND
FIRE DEPARTMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$10,766,996	Includes standard cost of living adjustment in advance of IAFF negotiations
Professional Services	523100	$270,000	Health and Wellness Program, EMA Assessment, Hiring Process, Promotional Process, Immunizations, Building Security Access
Travel/Training	526000	$172,650	Continuing Education Requirements, Paramedic School (6), Tuition Reimbursement (Promotional Requirement), Officer Development
Information Tech. Rotary	527220	$514,112	Programs/subscriptions and Equipment for daily
Small Equipment	539000	$433,025	Turn-out gear replacement, Turn-out gear for new hires, Turn-out gear inspections, Heart monitor lease

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**6,213,348**	**7,515,230**	**5,072,821**	**5,072,821**	**2,777,304**
23300017- 411100	Income Tax Collections	3,649,283	970,424	514,725	234,230	100,000
23300023- 430100	Investment Income	306,221	275,211	130,000	166,192	75,000
	Total Revenue	**3,955,504**	**1,245,635**	**644,725**	**400,422**	**175,000**
23323300- 560020	Tax Refunds	114,042	129,163	75,000	119,609	75,000
570000	Transfer Parks Bond Fund. - Principal	2,055,000	2,135,000	2,260,000	2,260,000	0
570000 -DS007	Transfer to Gen Bond - Principal	140,000	145,000	150,000	150,000	155,000
570000	Transfer Parks Bond Fund - Interest	281,950	219,750	113,000	113,000	0
570000 -DS007	Transfer to Gen Bond - Interest	62,630	59,130	53,330	53,330	47,330
570000	Transfer to Parks Capital Fund	0	1,000,000	0	0	0
	Total Expenditures	**2,653,622**	**3,688,043**	**2,651,330**	**2,695,939**	**277,330**
	Carryover PO's					
	Fund Balance - December 31st	**7,515,230**	**5,072,821**	**3,066,216**	**2,777,304**	**2,674,974**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**198,820**	**221,487**	**220,061**	**220,061**	**110,049**
23500022- 414100	PILOT Revenue	24,047	23,997	0	12,706	0
	Total Revenue	**24,047**	**23,997**	**0**	**12,706**	**0**
23523500- 550300	SWPPP Improvements	0	0	0	0	105,000
550300 -DZ007	Above Ground Fuel Farm Design	0	0	90,000	122,656	0
550300 -DZ008	AWOS Improvements	1,380	25,423	0	0	0
560110	Airport TIF TIFDisSchl	0	0	0	63	0
	Total Expenditures	**1,380**	**25,423**	**90,000**	**122,719**	**105,000**
	Carryover PO's					
	Fund Balance - December 31st	**221,487**	**220,061**	**130,061**	**110,049**	**5,049**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**5,593,676**	**8,314,886**	**10,711,889**	**10,711,889**	**13,018,089**
23600022- 414100 -TF013	Braumiller TIF Pilot Revenue	659,240	662,802	530,000	763,942	750,000
414100 -TF014	Cheshire N TIF Pilot Revenue	482,691	473,078	450,000	496,243	475,000
414100 -TF015	Cheshire S TIF Pilot Revenue	101,097	105,199	95,000	107,410	105,000
414100 -TF016	Cheshire W TIF Pilot Revenue	218,322	217,137	210,000	225,348	220,000
414100 -TF036	Evan Farms TIF Pilot Revenue	382,869	353,268	300,000	342,643	325,000
23600023- 430100	Investment Income	294,651	351,838	325,000	428,397	425,000
23600401- 460100 -SGLEN	Glenn Rd TIF Impact Fees	531,000	183,000	0	0	0
23600402- 420100	Homestead	1,496	1,814	1,200	2,154	2,000
420200	Rollback	201,744	201,552	190,000	208,918	200,000
	Total Revenue	**2,873,110**	**2,549,687**	**2,101,200**	**2,575,056**	**2,502,000**
23623600- 523100	TIF Professional Services	0	0	2,000,000	69,163	0
523100 -SGLEN	Glenn Parkway Phase 2B (RR Grade Sep)	0	0	0	0	2,200,000
560110	TIF District Schools	0	0	0	42,249	0
570000 -PRKVW	Parkview Transportation Fees	0	0	0	0	0
570000 -SGLEN	Glenn Transportation Fees	0	0	0	0	0
570000 -TERRA	Terra Alta Transportation Fees	0	0	0	0	0
580100	Bond Principal - Phase 2B - $1.6m	120,400	126,000	135,800	135,800	138,600
580200	Bond Interest - Phase 2B	31,500	26,684	21,644	21,644	16,212
	Total Expenditures	**151,900**	**152,684**	**2,157,444**	**268,857**	**2,354,812**
	Carryover PO's					
	Fund Balance - December 31st	**8,314,886**	**10,711,889**	**10,655,645**	**13,018,089**	**13,165,277**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
23700022- 414100	PILOT Revenue - Sky Climber	46,686	44,372	45,000	46,501	46,000
414150	PILOT Revenue - V&P	43,817	43,725	44,000	43,265	44,000
	Total Revenue	**90,503**	**88,096**	**89,000**	**89,766**	**90,000**
23723700- 560110	TIF Distribution to Schools	54,302	52,858	53,400	53,171	54,000
560120	TIF Distribution to Sky Climber	18,675	17,749	18,000	18,486	18,500
560140	TIF Distribution to V&P Hydraulics	17,527	17,490	17,600	18,108	17,500
	Total Expenditures	**90,503**	**88,096**	**89,000**	**89,766**	**90,000**
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
23800022- 414100	PILOT Revenue	120,729	128,085	130,647	164,086	160,000
	Total Revenue	**120,729**	**128,085**	**130,647**	**164,086**	**160,000**
23823800- 560110	School TIF Distribution	0	0	0	2,287	0
560130	TIF Distribution	120,729	128,085	130,647	161,799	160,000
	Total Expenditures	**120,729**	**128,085**	**130,647**	**164,086**	**160,000**
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
23900022- 414100	PILOT Revenue	0	423,328	350,000	693,704	700,000
	Total Revenue	**0**	**423,328**	**350,000**	**693,704**	**700,000**
23923900- 560130	TIF Distribution	0	423,328	350,000	693,704	700,000
	Total Expenditures	**0**	**423,328**	**350,000**	**693,704**	**700,000**
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2027 BUDGET DETAIL
FUND: **MUNICIPAL COURT**
DEPARTMENT: **COURT ADMINISTRATION**

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**524,905**	**429,921**	**340,627**	**340,627**	**652,759**		
24000024- 483200	Reimbursement Mission Court	41,418	65,205	55,000	55,000	55,000	0.0%	0.0%
24000201- 450100	Court Costs	787,430	731,941	700,000	764,382	750,000	7.1%	-1.9%
450200	Bail Bonds	6,542	4,865	5,000	6,596	5,000	0.0%	-24.2%
450300	Immobilization Fees	275	70	1,250	0	1,250	0.0%	100.0%
450700	Drug Enforcement	4,445	11,333	20,000	20,815	20,000	0.0%	-3.9%
490100	Transfer from Probation Services Fund	456,700	510,000	350,000	350,000	250,000	-28.6%	-28.6%
490100	Transfer from IDAT	0	0	100,000	100,000	100,000	0.0%	0.0%
490100	Transfer from CLRS	0	50,000	0	0	0	100.0%	100.0%
490100	Transfer from Special Projects Fund	50,000	125,000	475,000	475,000	150,000	-68.4%	-68.4%
24000202- 420600	Federal Grants	3,818	0	0	0	0	100.0%	100.0%
420800	County Reimbursement	277,871	310,759	325,000	322,322	350,000	7.7%	8.6%
420810	Transfer from CLRS	0	0	50,000	0	0	-100.0%	100.0%
483100	Reimbursement	27	5	0	716	0	100.0%	-100.0%
24000252- 493020	Transfer In	525,000	500,000	775,000	775,000	1,000,000	29.0%	29.0%
	Total Revenue	**2,153,525**	**2,309,179**	**2,856,250**	**2,869,831**	**2,681,250**	**-6.1%**	**-6.6%**
24015000-	Administration	2,175,537	2,328,008	2,751,087	2,469,527	2,740,240	-0.4%	11.0%
24015500-	Mission Court	64,873	70,465	55,000	88,171	62,000	12.7%	-29.7%
24015800-	Clerk of Court	8,100		See Fund 242; Clerk of Court				
	Total Expenditures	**2,248,510**	**2,398,473**	**2,806,087**	**2,557,698**	**2,802,240**	**-0.1%**	**9.6%**
	Carryover PO's							
	Fund Balance - December 31st	**429,921**	**340,627**	**390,790**	**652,759**	**531,769**		

DEPARTMENT **COURT ADMINISTRATION**

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
24015000- 510000	Wages	1,282,611	1,365,698	1,620,570	1,459,403	1,602,357	-1.1%	9.8%
510500	Overtime Wages	0	516	2,000	1,062	2,000	0.0%	88.4%
511100	PERS	177,321	183,544	227,160	196,130	224,610	-1.1%	14.5%
511300	Medicare	17,755	18,834	23,527	20,072	23,263	-1.1%	15.9%
511400	Workers Compensation	0	14,196	16,226	16,226	16,044	-1.1%	-1.1%
511600	Health Insurance	425,854	464,294	582,073	528,632	555,286	-4.6%	5.0%
511650	Dental Insurance	14,922	15,297	13,355	11,851	15,161	13.5%	27.9%
511700	Life Insurance	3,210	3,246	3,504	3,504	3,504	0.0%	0.0%
511750	Vision Insurance	990	919	1,008	899	936	-7.1%	4.1%
522000	Postage	50	0	0	0	0	100.0%	100.0%
523100	Professional Services-Interpreting	77,516	37,553	50,000	40,796	50,000	0.0%	22.6%
526000	Travel/Training	4,847	7,060	15,000	13,033	10,000	-33.3%	-23.3%
526100	Membership and Dues	2,370	3,340	5,000	3,000	5,000	0.0%	66.7%
527210	Garage Rotary	2,226	2,500	1,500	1,500	1,787	100.0%	100.0%
527215	Corrosion Prevention	378	504	450	450	450	100.0%	100.0%
527220	Information Technology Rotary	150,280	199,024	163,714	163,714	203,642	100.0%	100.0%
527230	Fleet Fuel Chargeback	1,513	1,300	1,000	1,000	1,200	100.0%	100.0%
533000	Operating Supply	13,695	10,184	25,000	8,255	25,000	0.0%	202.8%
	TOTAL ADMINISTRATION	**2,175,537**	**2,328,008**	**2,751,087**	**2,469,527**	**2,740,240**	**-0.4%**	**11.0%**
24015500- 510000	Wages	47,645	53,876	47,231	66,195	55,000	16.4%	-16.9%
511100	PERS	6,670	7,543	6,612	9,267	7,000	5.9%	-24.5%
511300	Medicare	670	761	685	935	0	-100.0%	-100.0%
511400	Workers Compensation	0	205	472	438	0	-100.0%	-100.0%
511600	Health Insurance	9,473	7,670	0	10,958	0	100.0%	-100.0%
511650	Dental Insurance	379	363	0	326	0	100.0%	-100.0%
511700	Life Insurance	0	0	0	0	0	100.0%	100.0%
511750	Vision Insurance	36	47	0	52	0	100.0%	-100.0%
	TOTAL MISSION COURT	**64,873**	**70,465**	**55,000**	**88,171**	**62,000**	**12.7%**	**-29.7%**

LINE ITEM DETAIL
MUNICIPAL COURT FUND
COURT ADMINISTRATION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,602,357	No additional staffing requests at this time.
Professional Services & Interpreting	523100	$50,000	Interpreting services for the Courts; remains flat with last year

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**10,633**	**33,615**	**52,389**	**52,389**	**7,601**
24100201- 450500	IDIAM Fees	23,412	18,775	26,000	10,031	26,000
24115000- 523100	Professional Services *Carryover PO's*	431	0	66,000	54,820	17,500
	Fund Balance - December 31st	**33,615**	**52,389**	**12,389**	**7,601**	**16,101**

2027 BUDGET DETAIL
FUND: CLERK OF COURT
DEPARTMENT: CLERK OF COURT

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**0**	**400,676**	**955,214**	**955,214**	**1,195,251**		
24200023- 430100	Investment Income	0	30,362	15,000	58,236	40,000	166.7%	-31.3%
24200201- 450100	Court Costs	673,516	748,936	675,000	772,463	750,000	11.1%	-2.9%
450200	Bail Bonds	5,482	4,865	4,000	6,596	5,000	25.0%	-24.2%
450300	Immobile	0	100	100	100	100	0.0%	0.0%
450700	Drug Enforcement	50,264	27,698	35,000	20,815	25,000	-28.6%	20.1%
24200202- 420800	County Reimbursement	69,009	70,547	72,000	70,964	72,000	0.0%	1.5%
420810	Transfer from CL-CLRS	25,000	150,000	200,000	200,000	200,000	0.0%	0.0%
483100	Reimbursement	56	0	0	4	0	100.0%	-100.0%
24200252- 493020	Transfer In	1,360,000	1,200,000	850,000	850,000	850,000	0.0%	0.0%
	Total Revenue	**2,183,326**	**2,232,508**	**1,851,100**	**1,979,179**	**1,942,100**	4.9%	-1.9%
24215800-	Clerk of Court	1,782,651	1,677,970	2,077,967	1,739,142	2,135,042	2.7%	22.8%
	Total Expenditures	**1,782,651**	**1,677,970**	**2,077,967**	**1,739,142**	**2,135,042**	**2.7%**	**22.8%**
	Carryover PO's							
	Fund Balance - December 31st	**400,676**	**955,214**	**728,347**	**1,195,251**	**1,002,309**		
24215800- 510000	Wages	918,840	864,513	1,169,872	960,537	1,212,163	3.6%	26.2%
510500	Overtime Wages	51,288	28,897	30,000	13,251	30,000	0.0%	126.4%
511100	PERS	134,633	123,482	167,982	136,306	173,903	3.5%	27.6%
511300	Medicare	13,449	12,564	17,398	13,585	18,011	3.5%	32.6%
511400	Workers Compensation	0	11,218	11,999	11,999	12,422	3.5%	3.5%
511600	Health Insurance	290,331	211,057	308,142	252,534	300,513	-2.5%	19.0%
511650	Dental Insurance	11,796	8,628	8,647	6,609	9,526	10.2%	44.1%
511700	Life Insurance	2,703	2,904	2,984	2,984	2,984	0.0%	0.0%
511750	Vision Insurance	782	636	864	727	864	0.0%	18.8%
520100	Uniforms	1,426	807	2,000	1,000	2,000	0.0%	100.0%
521000	Cellular Telephone	0	462	1,500	1,151	1,500	0.0%	30.4%
522000	Postage	46,355	58,915	70,000	68,826	80,000	14.3%	16.2%
523100	Professional Services	0	1,900	1,000	0	1,000	0.0%	100.0%
526000	Travel/Training	2,531	3,989	7,500	2,389	7,500	0.0%	214.0%
526100	Membership and Dues	950	825	1,300	850	1,000	-23.1%	17.6%
527010	Maintenance of Equipment	2,727	567	4,000	3,131	5,000	25.0%	59.7%
527220	Information Technology Rotary	289,227	289,051	181,090	181,090	182,307	0.7%	0.7%
527240	Facility Maintenance Rotary	0	44,014	65,189	65,189	67,849	4.1%	4.1%
533000	Operating Supply	15,421	12,166	25,000	16,355	25,000	0.0%	52.9%
539000	Small Equipment	190	1,376	1,500	631	1,500	0.0%	137.9%
	Total Expenditures	**1,782,651**	**1,677,970**	**2,077,967**	**1,739,142**	**2,135,042**	**2.7%**	**22.8%**

LINE ITEM DETAIL
MUNICIPAL COURT FUND
CLERK OF COURT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,212,163	No additional staffing requests
Postage	522000	$80,000	Additional postage due to projected rate increasing in January and July
Maintenance of Equipment	527010	$5,000	Includes maintenance of time stamp machine

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**57,312**	**58,618**	**60,132**	**60,132**	**60,976**
25000201- 450700	Drug Enforcement Fines	1,306	1,514	1,500	844	1,500
	Total Revenues	**1,306**	**1,514**	**1,500**	**844**	**1,500**
25013500- 523100	Professional Services	0	0	20,000	0	20,000
533000	Operating Supplies	0	0	40,000	0	40,000
	Total Expenditures	**0**	**0**	**60,000**	**0**	**60,000**
	Carryover PO's					
	Fund Balance - December 31st	**58,618**	**60,132**	**1,632**	**60,976**	**2,476**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**718,870**	**740,887**	**721,326**	**721,326**	**665,554**
25100201- 450400	Court Fees Indigent Driver	57,531	32,700	60,000	54,983	60,000
	Total Revenues	**57,531**	**32,700**	**60,000**	**54,983**	**60,000**
25115000- 523100	Professional Services	35,513	52,262	30,000	10,755	60,000
523175	Court - Ops Chargeback	0	0	100,000	100,000	100,000
	Total Expenditures	**35,513**	**52,262**	**130,000**	**110,755**	**160,000**
	Carryover PO's					
	Fund Balance - December 31st	**740,887**	**721,326**	**651,326**	**665,554**	**565,554**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**8,500**	**9,801**	**5,922**	**5,922**	**6,851**
25200201- 450600	Court Fees - OMVI	1,301	1,121	700	929	1,100
	Total Revenues	**1,301**	**1,121**	**700**	**929**	**1,100**
25213500- 550300	New Equip / Cap Outlay	0	5,000	5,400	0	5,500
	Total Expenditures *Carryover PO's*	**0**	**5,000**	**5,400**	**0**	**5,500**
	Fund Balance - December 31st	**9,801**	**5,922**	**1,222**	**6,851**	**2,451**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**98,744**	**89,946**	**70,404**	**70,404**	**64,718**
25300152- 484300	Miscellaneous Income	14,791	4,672	15,000	14,255	15,000
	Total Revenues	**14,791**	**4,672**	**15,000**	**14,255**	**15,000**
25313500- 523100	Professional Services	1,206	500	5,000	750	5,000
526000	Travel/Training	4,500	0	20,000	17,195	10,000
550300	New Equip / Cap Outlay	17,882	23,715	50,000	1,995	40,000
	Total Expenditures	**23,589**	**24,215**	**75,000**	**19,940**	**55,000**
	Carryover PO's					
	Fund Balance - December 31st	**89,946**	**70,404**	**10,404**	**64,718**	**24,718**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**4,452**	**4,636**	**4,806**	**4,806**	**4,986**
25400023- 430100	Interest Income	183	170	100	180	100
25400152- 420600	Federal Grant [Seizure]	0	0	100	0	100
	Total Revenues	**183**	**170**	**200**	**180**	**200**
25413500- 529310	Bank Fees	0	0	0	0	0
550300	New Equip / Cap Outlay	0	0	4,500	0	4,500
	Total Expenditures	**0**	**0**	**4,500**	**0**	**4,500**
	Carryover PO's					
	Fund Balance - December 31st	**4,636**	**4,806**	**506**	**4,986**	**686**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 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	0	62,579	0
	Total Expenditures	**0**	**0**	**0**	**62,579**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**62,579**	**62,579**	**62,579**	**0**	**0**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**832,376**	**152,911**	**116,743**	**116,743**	**148,367**
25600201- 450400	Court Fees	50,077	39,702	43,000	42,371	43,000
450410	Clerk Fees	2,580	0	0	0	0
25600202- 420600	Federal Grant	0	0	0	0	0
484300	Miscellaneous	4	2,162	0	0	0
	Total Revenue	**52,660**	**41,864**	**43,000**	**42,371**	**43,000**
25615000- 522200	Court-Data Processing	3,162	2,131	5,000	2,353	5,000
523100	Court-Professional Services	1,933	2,430	0	0	0
523175	Court-Ops Chargeback - Muni Court Fund	25,000	50,000	50,000	0	0
533000	Court-Operational Supplies	6,983	23,472	20,000	8,395	25,000
550300	Court-New Equip / Cap Outlay	0	0	0	0	8,000
527220	Court- IT Rotary Fund	0	0	0	0	0
25615800- 522200	Clerk-Data Processing		moved to 258 Clerk CLR			
523100	Clerk-Professional Services	12,000	0	0	0	0
523175	Clerk-Ops Chargeback - Muni Court Fund	0	0	0	0	0
533000	Clerk-Operational Supplies	0	0	0	0	0
550300	Clerk-New Equip / Cap Outlay	0	0	0	0	0
570000	Clerk- IT Rotary Fund Equity Transfer	683,047	0	0	0	0
	Total Expenditures	**732,125**	**78,033**	**75,000**	**10,747**	**38,000**
	Carryover PO's					
	Fund Balance - December 31st	**152,911**	**116,743**	**84,743**	**148,367**	**153,367**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**760,991**	**958,954**	**1,081,353**	**1,081,353**	**840,625**
25700201- 450400	Court Fees	316,727	327,271	300,000	350,815	300,000
450500	IDIAM Fees	15,752	17,861	15,000	23,179	15,000
484300	Miscellaneous	13	56	0	1	0
25700202- 420600	Federal Operating Grant	4,800	0	0	0	0
	Total Revenue	**337,292**	**345,188**	**315,000**	**373,995**	**315,000**
25715000- 523100	Professional Services	28,117	60,202	85,000	80,163	80,000
523110	IDIAM Expense	22,059	0	0	0	0
523175	Operations Chargeback - Muni Court Fund	50,000	125,000	475,000	475,000	150,000
533000	Operating Supplies	13,252	7,587	45,000	9,560	40,000
550300	New Equip / Cap Outlay	5,900	0	30,000	50,000	30,000
570000	Transfer to Muni Court Fund	20,000	30,000	0	0	0
	Total Expenditures	**139,328**	**222,789**	**635,000**	**614,723**	**300,000**
	Carryover PO's					
	Fund Balance - December 31st	**958,954**	**1,081,353**	**761,353**	**840,625**	**855,625**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**0**	**737,183**	**796,600**	**796,600**	**796,073**
25800201- 450410	Clerk Fees	127,134	215,880	200,000	278,301	220,000
25800252- 493020	Equity Transfers In	683,047	0	0	0	0
	Total Revenue	**810,181**	**215,880**	**200,000**	**278,301**	**220,000**
25815800- 523175	Clerk-Ops Chargeback - Clerk Fund	0	150,000	200,000	200,000	200,000
550300	Clerk-New Equip / Cap Outlay	22,998	6,463	100,000	78,828	100,000
570000	Clerk-Transfers - IT Rotary Fund	50,000	0	0	0	0
	Total Expenditures	**72,998**	**156,463**	**300,000**	**278,828**	**300,000**
	Carryover PO's					
	Fund Balance - December 31st	**737,183**	**796,600**	**696,600**	**796,073**	**716,073**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**1,077,476**	**825,084**	**637,890**	**637,890**	**611,861**
25900201- 450400	Court Fees	295,116	254,003	250,000	267,341	270,000
484300	Miscellaneous Revenue	267	2	0	2	0
25900202- 420600	Federal Grant	4,800	0	50,000	0	0
25900202- 420700	State Grant	0	2,400	0	0	0
420700- MC001	Mission Court Grant	0	25,000	25,000	25,000	25,000
420700- MC002	Drug Court Grant	0	35,000	35,000	35,000	35,000
420700- MC003	Mental Health Court Grant	0	35,000	35,000	35,000	35,000
	Total Revenue	**300,183**	**351,406**	**395,000**	**362,343**	**365,000**
25915000- 523100	Professional Services	24,111	14,565	47,600	12,723	15,000
523100- -MC001	Mission Ct Prof Services	579	0	5,000	0	5,000
523100- -MC002	OVI Docket Prof Services	250	0	5,000	0	5,000
523100- -MC003	Mental Hlth Prof Services	0	0	5,000	0	5,000
523175	Operations Chargeback - Muni Court Fund	376,700	430,000	350,000	350,000	250,000
523175- -MC001	Mission Crt Ops Support	20,000	20,000	0	0	0
523175- -MC002	OVI Docket Ops Support	30,000	30,000	0	0	0
523175- -MC003	Mental Hlth Ops Support	30,000	30,000	0	0	0
533000	Operational Supplies	24,048	14,034	30,000	25,650	25,000
550300	New Equip / Cap Outlay	46,887	0	50,000	0	20,000
	Total Expenditures	**552,574**	**538,600**	**492,600**	**388,373**	**325,000**
	Carryover PO's					
	Fund Balance - December 31st	**825,084**	**637,890**	**540,290**	**611,861**	**651,861**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**17,755**	**0**	**0**	**0**	**0**
26100019- 412100	Real Property Tax	424,589	446,776	451,244	0	0
26100152- 420100	Homestead	3,926	3,985	3,872	0	0
26100152- 420200	Rollback	44,951	47,367	47,744	0	0
	Total Revenues	**473,467**	**498,129**	**502,860**	**0**	**0**
26113500- 570000	Transfers - General Fund	491,221	498,129	502,860	0	0
	Total Expenditures	**491,221**	**498,129**	**502,860**	**0**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**17,755**	**0**	**0**	**0**	**0**
26200019- 412100	Real Property Tax	424,602	446,799	451,267	9,962	0
26200152- 420100	Homestead	3,926	3,985	3,872	0	0
26200152- 420200	Rollback	44,951	47,385	47,762	16	0
26200025- 493020	Transfers from Other Funds	0	0	0	(9,962)	
	Total Revenues	**473,479**	**498,169**	**502,901**	**16**	**0**
26214500- 570000	Transfers - Fire/EMS Fund	491,234	498,169	502,900	16	0
	Total Expenditures	**491,234**	**498,169**	**502,900**	**16**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**0**	**1**	**0**	**0**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**35,968**	**116,331**	**159,214**	**159,214**	**191,103**
26500152-	420700	State Opioid Settlement	80,363	42,883	25,000	31,889	25,000
		Total Revenue	**80,363**	**42,883**	**25,000**	**31,889**	**25,000**
26513500-	523100	Professional Services	0	0	50,000	0	75,000
	550300	Capital Outlay	0	0	100,000	0	100,000
		Total Expenditures	**0**	**0**	**150,000**	**0**	**175,000**
		Carryover PO's					
		Fund Balance - December 31st	**116,331**	**159,214**	**34,214**	**191,103**	**41,103**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**50,780**	**81,465**	**114,079**	**114,079**	**151,240**
27200020- 412200	Hotel/Motel Tax	90,959	90,054	90,000	112,136	100,000
27200102- 480100	Donations	27,050	26,300	25,000	5,025	25,000
484300	Miscellaneous	2	0	0		
	Total Revenues	**118,011**	**116,354**	**115,000**	**117,161**	**125,000**
27227200- 523100	Community Promotions Distributions	2,325	3,240	15,000	0	200,000
523100	Main Street Support	40,000	35,000	35,000	35,000	0
523410	Special Events	0	500	25,000	0	0
523410 -CP001	Arts Castle	0	0	0	0	0
523410 -CP002	Central Ohio Symphony	0	0	0	0	0
523410 -CP003	Second Ward Community Initiative	0	0	0	0	0
523410 -CP004	Fireworks	45,000	45,000	45,000	45,000	45,000
529600	Sister City Promotion	0	0	0	0	0
	Total Expenditures	**87,325**	**83,740**	**120,000**	**80,000**	**245,000**
	Carryover PO's					
	Fund Balance - December 31st	**81,465**	**114,079**	**109,079**	**151,240**	**31,240**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**0**	**10,343**	**20,608**	**20,608**	**31,545**
27500022- 414100	PILOT Revenue	0	0	0	0	0
414100 -CNTRL	Central Avenue PILOTs	10,343	10,265	10,400	11,433	10,500
	Total Revenue	**10,343**	**10,265**	**10,400**	**11,433**	**10,500**
27527500- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0
560110	TIF Reimbursements	0	0	31,008	496	35,000
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	**0**	**0**	**31,008**	**496**	**35,000**
	Fund Balance - December 31st	**10,343**	**20,608**	**0**	**31,545**	**7,045**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 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**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 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**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**0**	**0**	**559,410**	**559,410**	**650,501**
27800022- 414100	PILOT Revenue	0	559,410	0	91,091	90,000
	Total Revenue	**0**	**559,410**	**0**	**91,091**	**90,000**
27827800- 523100	Professional Services	0	0	0	0	25,000
550300	Capital Improvements	0	0	0	0	0
560110	TIF School Reimbursements	0	0	0	0	0
580100	Debt Principal	0	0	0	0	600,000
580200	Debt Interest	0	0	0	0	25,000
	Total Expenditures	**0**	**0**	**0**	**0**	**650,000**
	Fund Balance - December 31st	**0**	**559,410**	**559,410**	**650,501**	**90,501**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**0**	**319,915**	**156,434**	**156,434**	**131,519**
27900022- 414100 -ADDSN	PILOT Revenue	0	0	0	0	500,000
27900025- 494030	Advance from General Fund	300,000	0	0	0	0
27900401- 471300 -ADDSN	Developer Fees	150,000	10,000	0	0	0
	Total Revenue	**450,000**	**10,000**	**0**	**0**	**500,000**
27927900- 523100 -NW002	Merrick - Phase II - Design	0	0	0	30,810	0
550300 -OPW24	Pennsylvania/Heritage Turn Ln	130,085	173,481	0	24,915	0
550300 -NW001	Merrick - Phase I	0	0	0	0	0
550300 -NW002	Merrick - Phase II	0	0	90,000	0	0
560130	TIF Distribution	0	0	0	0	500,000
	Total Expenditures	**130,085**	**173,481**	**90,000**	**24,915**	**500,000**
	Carryover PO's					
	Fund Balance - December 31st	**319,915**	**156,434**	**66,434**	**131,519**	**131,519**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**0**	**0**	**7,800,000**	**7,800,000**	**2,460,116**
28000021- 420200	Rollback - Parkview/Lucy Ridge	0	0	0	35,300	40,000
28000022- 414100 -PRKVW	PILOT Revenue	0	0	597,202	502,204	600,000
28000023- 430100	Investment Income	0	0	0	265,778	100,000
28000025- 491010 -NW001	Note Proceeds	0	7,800,000	8,500,000	6,800,000	4,800,000
	Total Revenue	**0**	**7,800,000**	**9,097,202**	**7,603,282**	**5,540,000**
28028000- 550300 -NW001	Merrick - Phase I	0	0	8,316,000	5,028,928	0
550300 -NW002	Merrick - Phase II	0	0	0	0	0
580100 -NW001	Debt Principal - Merrick	0	0	0	7,800,000	6,800,000
580200 -NW002	Debt Interest - Merrick	0	0	0	114,238	255,000
	Total Expenditures	**0**	**0**	**8,316,000**	**12,943,166**	**7,055,000**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**7,800,000**	**8,581,202**	**2,460,116**	**945,116**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**5**	**0**	**9,040**	**9,040**	**40**
28200102- 420600	Federal Grant	281,209	717,045	780,000	740,717	285,000
	Total Revenue	**281,209**	**717,045**	**780,000**	**740,717**	**285,000**
28211400- 533000	Operating Supplies	0	0	0	0	0
570000	Transfers	281,213	708,005	780,000	749,717	285,000
	Total Expenditures	**281,213**	**708,005**	**780,000**	**749,717**	**285,000**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**9,040**	**9,040**	**40**	**40**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
28400102- 420700	State Grant	0	0	70,000	0	70,000
	Total Revenue	**0**	**0**	**70,000**	**0**	**70,000**
28413500- 570000	Transfers	0	0	70,000	0	70,000
	Total Expenditures	**0**	**0**	**70,000**	**0**	**70,000**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**367,815**	**365,216**
29100024- 484300	Miscellaneous Revenue	0	0	0	1	0
29100302- 420600	Federal Grant	12,228	71,848	8,000	78,152	0
420600 -CCI24	2024 Critical Infrastructure Grant	0	495,000	0	0	0
420600 -CCI25	2025 Critical Infrastructure Grant	0	219,357	0	280,643	0
420600 -CCI26	2026 Critical Infrastructure Grant	0	0	500,000	0	0
420600 -CCI27	2027 Critical Infrastructure Grant	0	0	0	0	500,000
420600 -CDB27	Grant Allocation	0		0	0	162,000
494030	Advances from General Fund	0	370,000	0	0	0
	Total Revenue	**12,228**	**1,156,205**	**508,000**	**358,796**	**662,000**
29111800- 523150	Administration	10,457	2,185	6,000	2,600	10,000
523155	Fair Housing	1,772	0	2,000	0	0
550300 -CCI24	2024 Critical Infrastructure	0	495,000	0	0	0
550300 -CCI25	2025 Critical Infrastructure	0	219,357	0	280,643	0
550300 -CCI26	2026 Critical Infrastructure	0	0	500,000	0	0
550300 -CCI27	2027 Critical Infrastructure	0	0	0	0	500,000
550300 -CDB25	Street Improvements	0	71,848	0	78,152	0
550300 -CDB27	Street Improvements	0	0	0	0	152,000
	Total Expenditures	**12,228**	**788,390**	**508,000**	**361,395**	**662,000**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**367,815**	**0**	**365,216**	**365,216**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**11,167**	**12,758**	**12,623**	**12,623**	**8,024**
29200023- 430100	Interest Income	464	463	250	401	250
29200152- 420600	Federal Grant [Seizure]	3,627	0	1,500	0	1,500
	Total Revenues	**4,091**	**463**	**1,750**	**401**	**1,750**
29213500- 523100	Professional Services	2,500	598	12,000	5,000	8,000
	Total Expenditures	**2,500**	**598**	**12,000**	**5,000**	**8,000**
	Carryover PO's					
	Fund Balance - December 31st	**12,758**	**12,623**	**2,373**	**8,024**	**1,774**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**246,062**	**300,834**	**307,889**	**307,889**	**288,299**
29500023- 430100	Revolving Loan Fund Interest Income	11,103	10,180	400	11,777	10,000
29500301- 483110	Loan Principal Payments	45,012	46,382	3,938	3,938	0
483115	Loan Interest Payments	2,362	993	11	30	0
29500302- 483100	Reimbursements	16,347	0	0	0	0
	Total Revenues	**74,825**	**57,555**	**4,349**	**15,744**	**10,000**
29511800- 523100	Planning Study	0	0	30,000	0	0
523155	Fair Housing	16,831	0	0	0	0
550300 -RL001	RLF Projects	0	0	35,000	0	0
550300 -RL002	Façade Loan Program	0	0	60,000	0	0
550300 -RL003	RLF Administration	3,051	500	5,000	2,000	0
550300 -CCI24	2024 Critical Infrastructure	0	50,000	0	0	0
550300 -CCI26	2026 Critical Infrastructure	0	0	50,000	0	0
550300 -CCI27	2027 Critical Infrastructure	0	0	0	0	50,000
550300 -CDB25	2025 CDBG - Fair Ave	0	0	0	33,334	0
550300	SWCI/City Building Improvements	172	0	0	0	0
	Total Expenditures	**20,054**	**50,500**	**180,000**	**35,334**	**50,000**
	Carryover PO's					
	Fund Balance - December 31st	**300,834**	**307,889**	**132,238**	**288,299**	**248,299**

2027 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	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget
		Fund Balance - January 1st	**187,778**	**205,997**	**327,784**	**327,784**	**927,650**
30000023- 430100		Investment Income	10,146	12,233	7,000	22,565	25,000
30000024- 484300		Miscellaneous Revenue	0	0	0	0	0
30000025- 491015		Note Sale - Premium	95,350	126,022	80,000	0	0
491015	-DS010	Premium on Issuance 305 Point	0	0	0	823,867	0
491015	-NT26A	Premium on Issuance Ap2026 BAN	0	0	0	130,689	0
493020	-DS001	Transfer Police Impact Fee Justice Center	124,775	125,419	129,329	129,329	127,167
493020	-DS002	Transfer Municipal Impact Fee	75,950	210,092	78,722	78,722	77,406
493020	-DS003	Transfer T-Hangar Fund	67,173	68,219	67,132	67,132	66,005
493020	-DS004	Transfer Fire Imp Fee 2021 Station 303	189,875	190,855	196,805	196,805	193,515
493020	-DS005	Transfer Fire/EMS Fund	92,250	0	0	0	0
493020	-DS007	Transfer Park Levy Fund 2015 GO Debt	202,630	204,130	203,330	203,330	202,330
493020	-DS008	Transfer CIP 2019 Buildings/Software	548,400	80,250	209,200	209,200	78,525
493020	-DS008	Transfer Muni Imp Fees 2019 Bldgs/Sftwre	0	0	0	0	130,875
493020	-DS009	Transfer Fire Impact Fee Station 304	281,000	282,800	284,200	284,200	285,200
493020	-DS010	Transfer Fire/EMS Station 305	0	0	0	1,539,927	1,136,915
493020	-DS010	Transfer Point Project	0	0	0	471,913	348,410
493020		Transfer from General Fund	50,000	35,000	35,000	0	0
		Total Revenue	**1,737,549**	**1,335,019**	**1,290,718**	**4,157,680**	**2,671,348**
30030000- 523100		Professional Services	59,309	51,468	55,000	0	0
580100	-DS001	Bond Principal - Justice Center/PW Gar.	159,100	103,500	111,550	111,550	113,850
580100	-DS002	Bond Principal- Streetscape/Houk Rd.	0	63,000	67,900	67,900	69,300
580100	-DS003	Bond Principal - T-hangars	49,302	52,321	53,327	53,327	54,333
580100	-DS004	Bond Principal - Fire Station 303	150,500	157,500	169,750	169,750	173,250
580100	-DS005	Bond Principal - EMS Vehicles	90,000	0	0	0	0
580100	-DS007	Bond Principal - 2015 Rec Improve. GO	140,000	145,000	150,000	150,000	155,000
580100	-DS008	Bond Principal - 2019 Bldg/Software	480,000	0	160,000	160,000	165,000
580100	-DS009	Bond Principal - Fire Station 304	205,000	215,000	225,000	225,000	235,000
580100	-DS010	Bond Principal- 305 & Point	0	0	0	1,430,000	630,000
580100		Note Principal	0	160,000	0	0	0
580200	-DS001	Bond Interest - Justice Center/PW Gar.	41,625	21,919	17,779	17,779	13,317
580200	-DS002	Bond Interest - Streetscape/Houk Rd.	0	13,342	10,822	10,822	8,106
580200	-DS003	Bond Interest - T-hangars	17,870	15,898	13,805	13,805	11,672
580200	-DS004	Bond Interest - Fire Station 303	39,375	33,355	27,055	27,055	20,265
580200	-DS005	Bond Interest - EMS Vehicles	2,250	0	0	0	0
580200	-DS007	Bond Interest - 2015 Rec Improve. GO	62,630	59,130	53,330	53,330	47,330
580200	-DS008	Bond Interest - 2019 Bldg/Software	68,400	27,000	49,200	49,200	44,400
580200	-DS009	Bond Interest - Fire Station 304	76,000	67,800	59,200	59,200	50,200
580200	-DS010	Bond Principal- 305 & Point	0	0	0	581,840	855,325
580200		Note Interest	77,970	27,000	0	0	0
580250	DS010	Debt Issue Cost	0	0	0	204,788	0
580250	NT26A	BANs Issue Cost	0	0	0	66,375	0
580260	DS010	Debt Underwriter Discount	0	0	0	90,567	0
580260	NT26A	BANs Underwriter Discount	0	0	0	15,526	0
		Total Expenditures	**1,719,331**	**1,213,233**	**1,223,718**	**3,557,814**	**2,646,348**
		Carryover PO's					
		Fund Balance - December 31st	**205,997**	**327,784**	**394,784**	**927,650**	**952,650**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**33,289**	**38,277**	**45,796**	**45,796**	**72,158**
30100023- 430100	Investment Income	4,988	7,519	1,000	26,362	0
30100025- 493020	Transfer In from Recreation Tax Fund	2,336,950	2,354,750	2,373,000	2,373,000	0
	Total Revenue	**2,341,938**	**2,362,269**	**2,374,000**	**2,399,362**	**0**
30130100- 570000	Transfer to Parks Fund	0	0	0	0	72,158
580100	Bond Principal	2,055,000	2,135,000	2,260,000	2,260,000	0
580200	Bond Interest	281,950	219,750	113,000	113,000	0
	Total Expenditures	**2,336,950**	**2,354,750**	**2,373,000**	**2,373,000**	**72,158**
	Carryover PO's					
	Fund Balance - December 31st	**38,277**	**45,796**	**46,796**	**72,158**	**0**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**2,806**	**3,828**	**6,276**	**6,276**	**12,521**
30200023- 430100	Investment Income	1,023	2,447	500	6,245	500
30200025- 493020	Transfer In Sewer Funds	826,700	824,200	830,700	830,700	830,700
	Total Revenue	**827,723**	**826,647**	**831,200**	**836,945**	**831,200**
30230200- 580100	Bond Principal	450,000	470,000	500,000	500,000	525,000
580200	Bond Interest	376,700	354,200	330,700	330,700	305,700
	Total Expenditures	**826,700**	**824,200**	**830,700**	**830,700**	**830,700**
	Fund Balance - December 31st	**3,828**	**6,276**	**6,776**	**12,521**	**13,021**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**1,215,627**	**1,929,033**	**4,808,826**	**4,808,826**	**3,014,109**
41000025- 413100	-SK001	Sidewalk Assessments - Auditor	1,024	228	0	0	0
491010		Note Issue - Various Projects	0	1,000,000	2,055,000	0	0
491010	-BYXBE	Note Issuance - Byxbe ROW	0	0	0	1,000,000	1,000,000
491010	-SWMLG	Note Issue	3,700,000	3,200,000	2,700,000	3,200,000	2,700,000
493020	-TX001	Transfer from General Fund	4,916,317	6,708,000	3,973,895	3,973,895	3,400,000
41000253- 483100		Reimbursements	36	0	0	28,842	0
41000353- 420700	-DZ007	Above Ground Fuel Farm	0	0	0	0	750,000
420700	-DZ008	ODOT - AWOS Grant	0	313,500	0	0	0
420700	-DZ010	ODOT - Taxilane Rehabilitation Grant	0	0	500,000	0	0
41000402- 483100			0	0	0	19,311	0
41000403- 420600	-ST012	ODOT System Safety	0	0	264,870	0	264,870
420600	-ST013	Federal SS4A Grant	0	0	200,000	0	0
420600	-TR003	MORPC Grant - Citywide Signals	775,301	0	0	0	0
420600	-TR004	Federal Operating Grant	880	0	0	0	0
420700	-ST001	Urban Paving Grant	0	0	0	0	570,000
420700	-DZ011	State Grant - Taxiway Rehab	0	0	0	0	490,000
420700	-ST011	OPWC Grant - Pollock Rd Embankment	0	247,584	0	21,701	0
420700	-SWMLG	Sawmill Extension State Grant	1,875,000	229,120	0	25,635	0
420800	-OPW24	Delaware County Ag Reimbursement	0	0	0	138,153	0
		Total Revenue	**11,268,558**	**11,698,432**	**9,693,765**	**8,407,537**	**9,174,870**
41030000- 570000	-DS008	Transfer Bond Fund - 2019 Bldg/Software	205,650	80,250	78,450	78,450	78,525
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	3,200,000	4,200,000	0
580100	-BYXBE	Note Principal - Byxbe ROW	0	0	0	0	1,000,000
580100	-SWMLG	Note Principal - Sawmill Ext	0	0	0	0	3,200,000
580200		Note Interest	169,699	166,038	132,000	120,979	0
580200	-BYXBE	Note Interest - Byxbe ROW	0	0	0	0	37,500
580200	SWMLG	Note Interest - Sawmill	0	0	0	0	120,000
41011400- 550310	-BCH01	Building Renovations/Maintenance	0	0	0	0	50,000
550310		Unanticipated Projects	0	0	100,000	3,242	100,000
41011600- 550300	-IT006	Security Camera Project	0	0	0	0	335,500
550300	-IT007	Citywide Phone Upgrade	0	0	0	0	230,000
550330	-IT004	Software Systems	66,771	0	0	0	0
41011800- 550300	-CNR25	CDBG Neighborhood Revitalization Design	5,598	0	0	0	0
41012000- 550300	-PK002	Playground Equipment	286,075	184,456	0	27,115	0
550300	-PK003	Other Park Improvements	0	2,652	0	61,761	0
41012300- 550300	-PK007	Field & Court Improvements	132,752	95,006	0	0	0
41012500- 550300	-PK008	Pool Improvements	126,497	156,508	0	0	0
41012600- 550300	-OG001	Cemetery Roads & Paths	48,800	75,000	0	0	95,000
550300	-OG005	Oak Grove West Expansion	0	0	430,000	430,000	0
41013200- 550300		Hidden Valley Irrigation System	0	0	130,000	45,163	0
41013500- 550300	-PD001	BWC & Cruiser Video Replacement	47,484	47,484	0	47,484	0
550300	-PD002	K9 Replacement	17,778	19,915	0	0	0
550300	-PD003	UAV Replacement	0	0	40,000	38,000	0
550300	-PD004	Taser Less Lethal Replacement	0	70,956	0	0	0
550300	-PD005	Property Storage	0	0	0	0	200,000
41016000- 570000		Equipment Acquisition	909,000	1,178,500	1,535,945	1,535,945	0
41016200- 550300		Chloride Containment	0	48,632	0	0	0
550300	-CCI24	CDBG Critical Infrastructure 2024	0	81,550	0	0	0
550300	-CCI26	CDBG Critical Infrastructure 2026	0	0	140,000	0	0
550300	-ECENT	E Central Avenue Improvements	0	453,970	440,000	566,379	0
550300	-OPW24	Pennsylvania Avenue	299,123	250,999	0	184,698	0
550300	-OPW25	Merrick & Houk	0	487,726	0	353,852	0
550300	-OPW26	Pittsburgh & Elizabeth	0	0	655,000	631,758	0
550300	-ST011	Pollock Road Embankment	37,710	360,380	0	0	0

Org-Object-Project		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget
550300	-ST012	Pedestrian Systemic Safety	0	0	264,870	46,707	264,870
550300	-SWMLG	Sawmill Extension Phase G	2,702,608	475,708	0	0	0
41016400- 550300	-TR003	Citywide Signals	808,582	0	0	0	0
550300	-TR005	US36 & Carson Farms Signal	395,000	0	0	0	0
550300	-TR006	W William St & Liberty Rd Traffic Signal	36,992	1,388	0	19,526	0
550300	-TR007	Central & Warrensburg Signal	0	0	120,000	103,965	0
550300	-TR008	London Rd & Liberty Rd Signal	0	0	0	0	120,000
41016600- 523100	-STSCP	Streetscape Design	0	0	150,000	50,000	0
523100	-ST006	Construction Engineering	0	0	0	0	75,000
523100	-ST013	High Injury Network Safety Study	0	0	250,000	0	0
523100	-ST015	MORPC Safety Demonstration	0	0	50,000	0	50,000
550300	-CCI27	Critical Infrastructure - Heather Hills	0	0	0	0	140,000
550300	-CDB27	CDBG - S Washington St	0	0	0	0	63,000
550300	-CNR27	Neighborhood Revitalization - Toledo, Mont	0	0	127,000	0	0
550300	-OPW27	2027 OPWC - Curtis & Firestone	0	0	0	0	710,415
550300	-PJ004	Intersection Radium Improvments - Curtis	0	0	0	0	80,000
550300	-ST001	Urban Paving - Grant Portion	0	0	0	0	570,000
550300	-ST014	Bridge Major Maintenance	0	0	0	0	200,000
550300	-SW007	US23 Drainage and Bridge Rehab	0	0	425,000	0	0
550300	-UP001	W Lincoln Ave Resurfacing	0	0	0	0	240,000
550300	-UP002	Campbell St Resurfacing	0	0	0	0	95,000
550310	-BYXBE	Byxbe ROW Acquisition	0	0	0	1,200,514	0
41016800- 550310	-BCH01	City Hall Improvements	101,254	138,579	440,000	53,000	208,000
550310	-BJC01	Justice Center Improvements	58,810	95,161	920,000	134,460	70,000
550310	-BMG01	Mingo Rec Center Improvements	13,139	8,150	0	12,000	0
550310	-BPW01	Public Works Building Improvements	17,720	41,168	40,000	8,494	230,000
550310	-BUN01	Unity Community Center Improvements	0	0	105,000	15,500	0
41017000- 550300	-DZ002	Hangars D, E, & F Taxilane Reconstruction	0	51,902	0	13,262	0
550300	-DZ007	Above Ground Fuel Farm	11,507	0	0	0	1,200,000
550300	-DZ008	AWOS Replacement	26,228	287,272	0	0	0
550300	-DZ04A	Apron A Expansion	109,525	39,290	0	0	0
550300	-DZ04B	Apron B Rehabiliation	850	0	0	0	0
550300	-DZ009	Airfield Lighting	0	0	4,500	0	0
550300	-DZ010	Taxiway Rehabilitation (Hangars 11,12,13)	0	0	620,000	0	0
550300	-DZ011	Taxiway Rehabilitation (Hangars G-J)	0	0	0	0	584,000
		Total Expenditures	**10,555,152**	**8,818,638**	**10,617,765**	**10,202,255**	**10,566,810**
		Carryover PO's					
		Fund Balance - December 31st	**1,929,033**	**4,808,826**	**3,884,826**	**3,014,109**	**1,622,169**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
			Fund Balance - January 1st	**140,688**	**140,688**	**174,761**	**174,761**	**174,762**
41200403-	420700	-OPW24	OPWC State Grant	361,545	0	0	88,455	0
	420700	-OPW25	OPWC State Grant	0	331,420	0	0	0
	420700	-OPW26	OPWC State Grant	0	0	295,000	295,000	0
	420700	-OPW27	OPWC State Grant	0	0	0	0	450,000
	420800	-OPW24	OPWC County Grant	150,000	0	0	0	0
	420800	-OPW25	OPWC County Grant	0	150,000	0	0	0
	420800	-OPW26	OPWC County Grant	0	0	150,000	150,000	0
	420800	-OPW27	OPWC County Grant	0	0	0	0	150,000
			Total Revenue	**511,545**	**481,420**	**445,000**	**533,455**	**600,000**
41241200-	550300	-OPW24	2024 OPWC - Pennsylvania Avenue	511,545	0	0	88,455	0
	550300	-OPW25	2025 OPWC - Houk & Merrick	0	447,347	0	0	0
	550300	-OPW26	2026 OPWC - Pittsburgh & Elizab	0	0	445,000	445,000	0
	550300	-OPW27	2027 OPWC - William & Liberty	0	0	0	0	550,000
	550300	-OPW27	2027 OPWC - Curtis & Firestone	0	0	0	0	50,000
			Total Expenditures	**511,545**	**447,347**	**445,000**	**533,455**	**600,000**
			Carryover PO's					
			Fund Balance - December 31st	**140,688**	**174,761**	**174,761**	**174,762**	**174,762**

2027 BUDGET DETAIL

FUND: EAST INFRASTRUCTURE FUND

Formerly, the Point Project Capital fund, the East Infrastructure Fund is utiltized for the revenues and expenditures (including grants) for those projects found in the East Infrastructure Plan in the Capital Improvement Program.

Org-Object-Project			*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
			Fund Balance - January 1st	**2,652,311**	**650,694**	**489,851**	**489,851**	**325,636**
41500023-	430100	-POINT	Investment Income	24,504	17,333	10,000	22,275	100
41500025-	491010	-POINT	Debt Proceeds	10,000,000	4,750,000	4,500,000	4,750,000	0
	493020	-TX016	OthFinSrc TrfOthFnd	0	0	0	200,000	615,000
41500402-	483100	-POINT	Conduit Reimbursements	41,426	0	0	0	0
	483125	-POINT	JEDD II Distribution	7,257	30,622	0	134,151	145,000
41500403-	420600	-POINT	ODOT Safety Grant (90/100)	0	0	0	0	0
	420600	-POINT	TRAC Grant (75/25)	36,641	22,241	0	6,414	0
	480100	-POINT	Donations	100,000	0	0	0	0
	483100	-POINT	Berkshire JEDD I Tax Receipts	0	0	275,000	0	0
	483120	-POINT	NCA Distribution	0	55,598	41,426	0	41,426
	483125	-POINT	JEDD Distribution	259,196	216,230	35,000	177,570	180,000
			Total Revenue	**10,469,025**	**5,092,022**	**4,861,426**	**5,290,409**	**981,526**
41541500-	523100	-POINT	Professional Services	30,285	21,303	180,000	72,774	0
	550300	-ECENT	Right of Way	0	0	0	0	947,200
	550300	-POINT	Construction	7,281	7,188	0	2,099	0
	570000	-DS010	Transfers Out Bond - Point	0	0	0	471,913	348,410
	580100	-POINT	Debt Principal	12,000,000	5,000,000	4,750,000	4,750,000	0
	580200	-POINT	Debt Int and Fiscal Chg	433,076	224,375	195,938	157,839	0
			Total Expenditures	**12,470,642**	**5,252,866**	**5,125,938**	**5,454,625**	**1,295,610**
			Carryover PO's					
			Fund Balance - December 31st	**650,694**	**489,851**	**225,339**	**325,636**	**11,552**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**0**	**0**	**1,000,000**	**1,000,000**	**848,222**
42000025- 491010		Debt Proceeds	0	0	0	0	0
493020		Transfer In	0	1,000,000	491,245	491,245	585,652
42000253- 420600		Federal Grant	0	0	0	0	0
420700		State Grant	0	0	51,657	0	0
420800		Local Grant	0	0	50,000	0	0
42000252- 483100	-PK015	Reimbursements - Veterans Sclp	0	0	0	247,000	0
		Total Revenue	**0**	**1,000,000**	**592,902**	**738,245**	**585,652**
42012000- 550300	-PK002	Playground Equipment	0	0	130,000	119,871	120,000
550300	-PK003	Other Park Improvements	0	0	60,000	51,947	150,000
550300	-PK009	Unity Park Improvements	0	0	0	52,778	90,000
550300	-PK015	Veterans Sculpture	0	0	0	254,199	0
550300	-PK016	Blue Limestone Restrooms	0	0	0	0	375,000
550310	-BPM01	Parks Maint Bldg Improvements	0	0	0	0	90,000
550320		Parks Equipment	0	0	369,000	343,709	303,200
42012300- 550300	-PK007	Field and Court Improvements	0	0	65,000	51,640	20,000
42012500- 550300	-PK008	Pool Improvements	0	0	282,000	15,879	65,000
		Total Expenditures	**0**	**0**	**906,000**	**890,023**	**1,213,200**
		Carryover PO's					
		Fund Balance - December 31st	**0**	**1,000,000**	**686,902**	**848,222**	**220,674**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**1,405,232**	**34,441**	**10,767**	**10,767**	**72,427**
43000025- 491010		Note Issue	0	0	0	0	0
43000353- 420600	-DZ002	Federal Funds - Hangars D, E, & F	0	450,105	0	234,365	0
420600	-DZ04A	Federal Funds - Apron A	1,963,620	735,648	329,000	0	0
420600	-DZ009	Federal Funds - Airfield Lighting	0	0	171,000	0	2,316,420
420700	-DZ002	State Funds - Hangars D, E, & F	0	0	0	27,329	0
420700	-DZ04A	State Funds - Apron A	109,834	38,981	0	0	0
420700	-DZ04B	State Funds - Apron B	323,981	0	0	0	0
420700	-DZ009	State Funds - Airfield Lighting	0	0	4,500	218,042	128,690
		Total Revenue	**2,397,435**	**1,224,734**	**504,500**	**479,736**	**2,445,110**
43017000- 550300	-DZ002	Hangars D, E, & F Taxilane Reconstruction	0	486,823	0	198,917	0
550300	-DZ04A	Apron A Rehabiliation	2,051,016	761,584	0	0	0
550300	-DZ04B	Apron B Rehabiliation	17,211	0	0	0	0
550300	-DZ009	Airfield Lighting	0	0	175,500	219,160	2,445,110
550300		Capital Outlay	0	0	0	0	0
570500		Advance back to General Fund	0	0	0	0	0
580100		Debt Principal	1,700,000	0	0	0	0
		Total Expenditures	**3,768,227**	**1,248,407**	**175,500**	**418,077**	**2,445,110**
		Carryover PO's					
		Fund Balance - December 31st	**34,441**	**10,767**	**339,767**	**72,427**	**72,427**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**276,338**	**713,250**	**1,110,739**	**1,110,739**	**723,877**
44000025- 493020	Transfer In	909,000	1,178,500	1,535,945	1,745,945	950,000
	Total Revenue	**909,000**	**1,178,500**	**1,535,945**	**1,745,945**	**950,000**
44011800- 550320	Planning Equipment Acquisition	0	0	0	0	35,000
44012000- 550320	Parks Equipment Acquisition	90,424	152,559	0	0	0
44012600- 550320	Cemetery Equipment Acquisition	17,381	17,980	110,000	85,839	38,000
44013500- 550320	Police Equipment Acquisition	225,439	341,944	373,000	441,364	470,000
44016200- 550320	SMR Equipment Acquisition	0	268,528	578,550	757,399	448,500
44016400- 550320	Traffic Equipment Acquisition	64,977	0	114,395	538,688	120,000
44016800- 550320	Facilities Equipment Acquisition	51,974	0	0	0	90,000
44017000- 550320	Airport Equipment	21,894	0	310,000	264,608	20,000
44017200- 550320	Fleet Maintenance Equipment	0	0	50,000	44,908	0
	Total Expenditures	**472,089**	**781,011**	**1,535,945**	**2,132,807**	**1,221,500**
	Carryover PO's					
	Fund Balance - December 31st	**713,250**	**1,110,739**	**1,110,739**	**723,877**	**452,377**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**0**	**2,837,063**	**19,234,378**	**19,234,378**	**651,547**
44500023- 430100		Investment Income	0	402,190	300,000	583,794	100,000
44500025- 491010		Debt Proceeds	2,000,000	16,500,000	16,500,000	15,500,000	0
493020		Transfer In	4,424,132	2,000,000	3,650,000	3,932,100	2,250,000
44500152- 484300		Miscellaneous Revenue	0	5	0	1	0
		Total Revenue	**6,424,132**	**18,902,195**	**20,450,000**	**20,015,894**	**2,350,000**
44514500- 550300		New Equip/Capital Outlay	86,179	3,705	10,000	0	65,000
550300	-FD002	Sprinkler Grant	0	200,000	0	0	0
550300	-FD003	AED Grant	0	0	20,000	0	20,000
550300	-FD004	Self-Contained Breating Apparatus	0	0	1,000,000	830,384	0
550310		Garage Improvements for Fire App	0	0	0	112,000	0
550310	-FD001	Training Tower	0	5,063	2,000,000	1,868,135	0
550310	-FD301	Station 301 Improvements	0	141,860	60,000	0	125,000
550310	-FD302	Station 302 Improvements	0	0	15,000	51,321	0
550310	-FD305	Station 305 Construction	0	9,825	1,880,000	15,816,608	0
550320		CIP Equipment	363,296	54,678	806,500	2,807,413	2,543,400
580100		Note Principal	3,000,000	2,000,000	16,500,000	16,500,000	0
580200		Note Interest	137,594	89,750	620,886	612,865	0
		Total Expenditures	**3,587,069**	**2,504,880**	**22,912,386**	**38,598,725**	**2,753,400**
		Carryover PO's					
		Fund Balance - December 31st	**2,837,063**	**19,234,378**	**16,771,992**	**651,547**	**248,147**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**396,095**	**65,004**	**718,403**	**718,403**	**173,196**
46000022-	414200	Comm Auth Charges	0	0	100,500	69,305	112,780
46000023-	430100	Investment Income	0	0	0	22,013	5,000
46000025-	491010	Debt Proceeds	0	700,000	0	700,000	0
	494030	Advances In	0	90,000	0	0	0
46000401-	471300 -LUCYR	Developer Fees	0	0	0	0	0
	471300 -PRKVW	Developer Fees	0	130,000	0	0	0
	483100	Reimbursements	0	95	0	0	0
		Total Revenue	**0**	**920,095**	**100,500**	**791,317**	**117,780**
46046000-	523100	Professional Services	166	0	0	0	0
	523100 -NW001	Merrick Phase 1 Design	164,594	229,641	0	39,099	0
	523100 -NW002	Merrick Phase 2 Design	145,981	37,055	0	10,756	0
	550300 -NW002	Railroad Costs	20,350	0	0	553,315	90,000
	560115	NCA Distribution Schools	0	0	0	23,102	37,593
	560420	City Distribution	0	0	0	0	0
	580100 -NW002	Note Principal	0	0	0	700,000	0
	580200 -NW002	Note Interest	0	0	0	10,252	0
		Total Expenditures	**331,091**	**266,696**	**0**	**1,336,523**	**127,593**
		Carryover PO's					
		Fund Balance - December 31st	**65,004**	**718,403**	**818,903**	**173,196**	**163,383**

2027 BUDGET DETAIL

FUND: SOUTHWEST INFRASTRUCTURE FUND

The Southwest Infrastructure Fund accounts for the revenues and expenditures associated with the Southwest Infrastructure area plan as depicted in the Capital Improvement Program.

Org-Object-Project		*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
46100401-	471300	Developer Fees	0	0	0	0	267,273
46100403-	420700 -42PH1	ODOD 629 Grant	0	0	0	0	1,544,080
		Total Revenue	**0**	**0**	**0**	**0**	**1,811,353**
46146100-	523100 -42PH1	US 42 Corridor Phase I Design	0	0	0	0	1,750,000
		Total Expenditures	**0**	**0**	**0**	**0**	**1,750,000**
		Carryover PO's					
		Fund Balance - December 31st	**0**	**0**	**0**	**0**	**61,353**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**0**	**0**	**142,950**	**142,950**	**520,283**
46500401- 460100-	Developer Fees	0	142,950	200,000	377,333	200,000
	Total Revenue	**0**	**142,950**	**200,000**	**377,333**	**200,000**
46546500- 523100 -NW001	Merrick Design	0	0	0	0	0
550300	Capital Outlay	0	0	70,000	0	500,000
	Total Expenditures	**0**	**0**	**70,000**	**0**	**500,000**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**142,950**	**272,950**	**520,283**	**220,283**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
			Fund Balance - January 1st	**3,232,216**	**4,171,078**	**4,972,627**	**4,972,627**	**2,755,716**
49100023-	430100		Investment Income	153,408	168,391	100,000	191,814	100,000
49100025-	491010		Note Proceeds	0	0	750,000	0	4,000,000
49100251-	460100		Park Impact Fees	1,194,273	831,463	900,000	653,755	650,000
49100252-	483100		Reimbursements	0	0	0	8	0
			Total Revenue	**1,347,681**	**999,854**	**1,750,000**	**845,577**	**4,750,000**
49112000-	523100		Professional Services	32,206	5,606	0	2,408	0
	550300		Merrick-Smith Park Ped Crossing	0	0	0	124	0
	550300	-CNR25	CDBG Neigh. Revital. Design	1,866	0	0	0	0
	550300	-CNR27	CDBG Neigh. Revital. Design	0	0	42,000	0	0
	550300	-PK005	South Community Park	0	0	0	0	4,000,000
	550300	-PK009	Unity Park Improvements	0	65,626	800,000	278,786	0
	550300	-PK010	Ravines at Olentangy - New Park	242,454	72,536	0	4,500	0
	550300	-PK011	Mill Run Park - Disc Golf	0	0	80,000	7,120	80,000
	550300	-PK012	Parks Maintenance Building	0	0	1,250,000	125,000	2,000,000
	550300	-PK013	Curve Road Athletic Fields	0	45,563	2,500,000	2,590,644	0
	550300	-PK014	Lexington Park Additions	0	0	60,000	37,750	0
	550300	-ST012	Pedestrian Systemic Safety	0	0	29,430	0	29,430
	550300	-TL001	Central Avenue Pedestrian Corridor	0	0	0	0	0
	550300	-TL004	Olentangy River Walk - Mingo	0	0	0	0	0
	550300	-TL005	Delaware Run Greenway	0	2,844	1,700,000	16,156	350,000
	550300	-TL007	Downtown Olentangy River Trail	0	0	40,000	0	350,000
	550300	-TL008	Mill Run Trail Improvements	38,758	0	0	0	0
	550300	-TL009	Smith Park Trail	4,582	0	0	0	0
	550300	-TL010	Oakhurst Trail (BROPATH)	0	0	0	0	0
	560020		Refunds	88,954	6,130	5,000	0	5,000
			Total Expenditures	**408,819**	**198,304**	**6,506,430**	**3,062,488**	**6,814,430**
			Carryover PO's					
			Fund Balance - December 31st	**4,171,078**	**4,972,627**	**216,197**	**2,755,716**	**691,286**

2027 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	*Proj*	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**396,573**	**456,908**	**451,065**	**451,065**	**564,141**
49200151- 460100		Police Impact Fees	182,268	186,600	145,000	223,172	175,000
49200023- 430100		Investment Income	18,827	15,697	10,000	19,520	15,000
		Total Revenue	**201,095**	**202,297**	**155,000**	**242,693**	**190,000**
49213500- 523100		Professional Services	3,842	669	1,000	287	1,000
529310		Bank Fees	0	0	0	0	0
550300		Capital Outlay	0	81,215	10,000	0	30,000
550300	-PD005	Property Storage	0	0	0	0	400,000
560020		Refunds	12,142	838	0	0	0
570000		Transfer Bond Fund - Justice Center Debt	124,775	125,419	129,329	129,329	127,167
		Total Expenditures	**140,759**	**208,140**	**140,329**	**129,616**	**558,167**
		Carryover PO's					
		Fund Balance - December 31st	**456,908**	**451,065**	**465,736**	**564,141**	**195,974**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**959,871**	**865,863**	**707,757**	**707,757**	**659,774**
49300151- 460100	Fire Impact Fees	367,381	293,188	275,000	401,909	350,000
49300023- 430100	Investment Income	41,660	32,419	27,500	31,318	25,000
	Total Revenue	**409,041**	**325,608**	**302,500**	**433,227**	**375,000**
49314500- 523100	Professional Services	8,241	1,434	0	205	0
539000	Small Equipment	0	7,000	0	0	0
560020	Refund	23,933	1,624	3,000	0	3,000
570000 -DS009	Transfer Bond Retirement Fund 304	281,000	282,800	284,200	284,200	285,200
570000 -DS004	Transfer Bond Retirement Fund 303	189,875	190,855	196,805	196,805	193,515
	Total Expenditures	**503,049**	**483,713**	**484,005**	**481,210**	**481,715**
	Carryover PO's					
	Fund Balance - December 31st	**865,863**	**707,757**	**526,252**	**659,774**	**553,059**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**854,195**	**852,978**	**992,418**	**992,418**	**1,218,822**
49400023-	430100	Investment Income	39,386	35,198	25,000	42,128	40,000
49400101-	460100	Municipal Impact Fees	412,006	320,518	310,000	393,904	350,000
		Total Revenue	**451,392**	**355,716**	**335,000**	**436,032**	**390,000**
49416800-	523100	Professional Services	6,269	1,091	0	156	0
	560020	Refund	27,639	5,093	5,000	0	5,000
	570000 -DS002	Transfer Bond Fund - PW/Justice Bldgs	75,950	76,342	78,722	78,722	77,406
	570000 -DS008	Transfer Bond Fund - City Hall Annex	342,750	133,750	130,750	130,750	130,875
		Total Expenditures	**452,608**	**216,276**	**214,472**	**209,628**	**213,281**
		Carryover PO's					
		Fund Balance - December 31st	**852,978**	**992,418**	**1,112,946**	**1,218,822**	**1,395,541**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**2,056,557**	**2,214,863**	**2,801,018**	**2,801,018**	**3,324,383**
49600022-	414200 -SGLEN	Community Authority Fees	986,776	1,427,310	1,368,000	1,366,574	1,415,200
49600023-	430100	Investment Income	100,080	106,645	75,000	120,791	75,000
		Total Revenue	**1,086,856**	**1,533,955**	**1,443,000**	**1,487,365**	**1,490,200**
49649600-	560020 -SGLEN	Transportation Fee Refunds	9,000	3,000	5,000	0	5,000
	580100 -SGLEN	Bond Principal	795,000	860,000	905,000	905,000	940,000
	580200 -SGLEN	Bond Interest	124,550	84,800	59,000	59,000	38,400
		Total Expenditures	**928,550**	**947,800**	**969,000**	**964,000**	**983,400**
		Carryover PO's					
		Fund Balance - December 31st	**2,214,863**	**2,801,018**	**3,275,018**	**3,324,383**	**3,831,183**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**217,908**	**204,616**	**233,155**	**233,155**	**251,861**
49800022-	414200 -NGLEN	Comm Auth Charges	181,823	230,386	238,500	234,512	236,300
49800023-	430100 -NGLEN	Investment Income	10,980	10,873	5,000	11,113	5,000
		Total Revenue	**192,803**	**241,259**	**243,500**	**245,626**	**241,300**
49849800-	580100 -NGLEN	Bond Principal	135,000	145,000	165,000	165,000	185,000
	580200 -NGLEN	Bond Interest	71,095	67,720	61,920	61,920	55,320
		Total Expenditures	**206,095**	**212,720**	**226,920**	**226,920**	**240,320**
		Carryover PO's					
		Fund Balance - December 31st	**204,616**	**233,155**	**249,735**	**251,861**	**252,841**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
			Fund Balance - January 1st	**0**	**24,789**	**24,789**	**47,740**	**86,659**
49900022-	414200	-TERRA	Comm Auth Charges	24,789	22,951	23,000	38,920	39,698
			Total Revenue	**24,789**	**22,951**	**23,000**	**38,920**	**39,698**
49949900-	523100	-TERRA	Professional Services	0	0	0	0	0
	550300		Pollock Rd	0	0	0	0	0
			Total Expenditures	**0**	**0**	**0**	**0**	**0**
			Carryover PO's					
			Fund Balance - December 31st	**24,789**	**47,740**	**47,789**	**86,659**	**126,358**

2027 BUDGET DETAIL
FUND: **GOLF COURSE**
DEPARTMENT: **HIDDEN VALLEY GOLF COURSE**

Org-Object-Project		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
		Fund Balance - January 1st	**288,732**	**255,447**	**268,687**	**268,687**	**223,690**		
50100651- 472210	-GC001	Green Fees	193,432	205,451	195,000	209,046	205,000	5.1%	-1.9%
472210	-GC002	Cart and Club Rental	84,220	84,518	80,000	80,680	80,000	0.0%	-0.8%
472210	-GC003	League Fees	2,099	1,975	2,500	2,655	2,500	0.0%	-5.8%
472210	-GC004	Memberships	49,482	43,252	45,000	35,391	40,000	-11.1%	13.0%
472210	-GC005	Driving Range	16,888	11,812	12,000	14,729	13,000	8.3%	-11.7%
472210	-GC006	Concessions	16,322	16,248	15,500	17,514	16,500	6.5%	-5.8%
472210	-GC007	Merchandise Sales	3,995	6,436	5,000	7,909	7,000	40.0%	-11.5%
472320		Alcohol Sales	11,969	12,147	12,200	11,940	12,000	-1.6%	0.5%
484200		Miscellaneous	383	4	500	701	500	0.0%	-28.7%
499000		Collected Bank Fees	0	9,612	8,000	10,020	9,000	12.5%	-10.2%
		Total Revenue	**378,789**	**391,455**	**375,700**	**390,586**	**385,500**	**2.6%**	**-1.3%**
		Total Expenditures	**412,074**	**378,214**	**451,658**	**435,583**	**472,429**	**4.6%**	**8.5%**
		Carryover PO's							
		Fund Balance - December 31st	**255,447**	**268,687**	**192,729**	**223,690**	**136,761**		
50113200- 510000		Wages	127,870	132,384	136,892	142,648	141,883	3.6%	-0.5%
510500		Overtime Wages	1,319	151	1,500	573	1,500	0.0%	161.9%
511100		PERS	18,086	18,496	19,375	19,928	20,074	3.6%	0.7%
511300		Medicare	1,827	1,873	2,007	2,042	2,079	3.6%	1.8%
511400		Workers Compensation	0	1,310	1,384	1,384	1,434	3.6%	100.0%
511600		Health Insurance	18,822	19,759	21,717	21,421	21,634	-0.4%	1463.2%
511650		Dental Insurance	731	716	537	537	654	21.8%	21.8%
511700		Life Insurance	101	103	106	106	106	0.0%	0.0%
511750		Vision Insurance	43	43	43	43	43	0.0%	0.0%
520110		Clothing	279	538	800	0	800	0.0%	100.0%
521000		Cellular Telephones	360	360	360	360	600	66.7%	66.7%
521100		Electric	6,518	5,104	6,800	7,310	7,750	14.0%	6.0%
523100		Professional Services	1,816	2,726	2,750	2,198	2,750	0.0%	25.1%
526000		Travel/Training	0	200	600	420	600	0.0%	42.9%
526100		Memberships and Dues	880	843	1,000	978	2,000	100.0%	104.5%
527010		Maintenance of Equipment	0	465	4,500	5,700	4,500	0.0%	-21.1%
527020		Maintenance of Facility	7,200	15,227	15,000	137	15,000	0.0%	10848.9%
527210		Garage Rotary	17,000	20,400	18,000	18,000	19,993	11.1%	11.1%
527215		Corrosion Prevention	0	0	250	250	250	0.0%	0.0%
527220		Information Technology Rotary	20,016	22,114	23,187	23,187	16,678	-28.1%	-28.1%
527230		Fleet Fuel Chargeback	112	500	500	500	0	-100.0%	-100.0%
529220		Sales Tax	2,097	2,261	2,250	2,515	2,500	11.1%	-0.6%
529310		Bank Fees	20,639	38,716	35,000	42,607	42,500	21.4%	-0.3%
531000		Office Supply	46	264	500	229	500	0.0%	118.6%
533000		Operating Supply	15,306	18,401	26,000	25,738	26,000	0.0%	1.0%
534020		Concession/Merchandise Supply	8,854	9,516	10,000	11,115	12,000	20.0%	8.0%
534040		Alcohol Purchases	3,449	4,267	5,500	4,596	7,500	36.4%	63.2%
539000		Small Equipment	825	0	1,600	0	1,600	0.0%	100.0%
550300		New Equip / Cap Outlay	29,755	0	25,000	20,282	50,000	100.0%	146.5%
550320		Equipment Replacements	107,978	61,135	88,000	80,780	69,000	-21.6%	-14.6%
560020		Refunds	144	342	500	0	500	0.0%	100.0%
		TOTAL GOLF COURSE	**412,074**	**378,214**	**451,658**	**435,583**	**472,429**	**4.6%**	**8.5%**

LINE ITEM DETAIL
GOLF COURSE FUND
HIDDEN VALLEY

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Membership and Dues	526100	$2,000	Proposing an increase in membership and professional dues to support expanded programming and staff development, including participation in PGA training and certification opportunities.
Concession/Merchandise	534020	$12,000	Proposing an increase in the budget to accommodate customer growth and increased sales of concessions and merchandise, ensuring adequate inventory is available to meet demand.
Capital Outlay	550300	$50,000	New roof on clubhouse
Equipment Replacements	550320	$69,000	Zero Turn Mower and Turf Sprayer

2027 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	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**198,114**	**124,431**	**161,919**	**161,919**	**222,375**		
52000025- 494030	Advance from General Fund	0	0	0	350,000	0	100.0%	-100.0%
52000701- 440600	Parking Permits	17,365	23,920	24,000	28,980	30,000	25.0%	3.5%
450350	Parking Fines	3,502	810	1,000	75	200	-80.0%	166.7%
450355	Passport Parking Fines	31,404	75,030	78,000	68,237	75,000	-3.8%	9.9%
476110	Meter Collections Street	18,044	12,978	11,500	6,058	6,000	-47.8%	-1.0%
476115	Mobile App Collections Street	33,048	49,434	50,000	51,217	52,000	4.0%	1.5%
476120 -LT001	Meter Collections Lot #1	7,690	5,010	5,500	2,789	3,000	-45.5%	7.6%
476120 -LT002	Meter Collections Lot #2	1,263	1,647	1,500	0	0	-100.0%	100.0%
476120 -LT003	Meter Collections Lot #3	14,687	11,192	8,000	5,790	6,000	-25.0%	3.6%
476120 -LT004	Meter Collections Lot #4	13,166	9,870	11,000	5,785	6,000	-45.5%	3.7%
476125 -LT001	Mobile App Collections Lot #1	2,082	5,253	4,000	11,175	11,500	187.5%	2.9%
476125 -LT002	Mobile App Collections Lot #2	5,733	6,272	8,300	335	500	-94.0%	49.3%
476125 -LT003	Mobile App Collections Lot #3	25,478	36,365	37,500	34,203	35,000	-6.7%	2.3%
476125 -LT004	Mobile App Collections Lot #4	20,869	26,417	27,750	27,101	27,750	0.0%	2.4%
483100	Reimbursements	0	42	0	55	0	100.0%	-100.0%
	Total Revenues	**194,332**	**264,240**	**268,050**	**591,799**	**252,950**	**-5.6%**	**-57.3%**
52013700- 510000	Wages	24,579	35,214	94,708	35,898	160,515	69.5%	347.1%
510500	Overtime	171	0	0	0	0	100.0%	100.0%
511100	PERS	3,465	4,930	13,259	5,026	22,472	-82.4%	-53.7%
511300	Medicare	359	511	1,373	521	2,327	100.0%	100.0%
511400	Workers Compensation	0	684	947	947	1,605	69.5%	69.5%
511600	Health Insurance	0	0	9,049	0	36,560	304.0%	100.0%
511650	Dental Insurance	0	0	224	0	1,090	386.6%	100.0%
511700	Life Insurance	0	0	44	44	176	300.0%	300.0%
511750	Vision Insurance	0	0	18	0	72	300.0%	100.0%
520100	Uniform	65	718	1,200	829	1,200	0.0%	44.8%
521100 -LT001	Electric - Lot #1	396	297	450	450	450	0.0%	0.0%
521100 -LT002	Electric - Lot #2	396	297	450	450	450	0.0%	0.0%
521100 -LT003	Electric - Lot #3	975	731	1,100	1,100	1,100	0.0%	0.0%
521100 -LT004	Electric - Lot #4	1,200	900	1,300	1,300	1,300	0.0%	0.0%
523100	Professional Services	66,056	51,277	25,000	31,088	55,000	120.0%	76.9%
523500 -LT002	Rent of Parking Lot	6,620	6,410	8,700	648	8,700	0.0%	1241.7%
523500 -LT003	Rent UM Church	1,341	2,028	2,800	2,009	2,800	0.0%	39.4%
523500 -LT009	Church Rent - Lot #9	2,892	9,468	10,512	9,468	10,000	-4.9%	5.6%
527010 -LT001	Maintenance of Equipment - Lot #1	444	290	700	0	700	0.0%	100.0%
527010 -LT002	Maintenance of Equipment - Lot #2	346	290	700	0	700	0.0%	100.0%
527010 -LT003	Maintenance of Equipment - Lot #3	395	241	700	0	700	0.0%	100.0%
527010 -LT004	Maintenance of Equipment - Lot #4	444	290	700	0	700	0.0%	100.0%
527220	Information Technology Rotary	6,672	7,371	0	0	0	100.0%	100.0%
527240	Facility Maintenance	0	2,934	7,029	7,029	11,077	57.6%	57.6%
529210 -LT001	Taxes - Lot #1	3,974	3,965	4,200	4,129	4,300	2.4%	4.1%
529210 -LT003	Taxes - Lot #3	3,782	3,774	3,900	3,931	4,000	2.6%	1.8%
529210 -LT004	Taxes - Lot #4	6,013	6,000	6,200	6,249	6,400	3.2%	2.4%
529310	Bank Fees	19,615	40,938	42,500	42,580	45,000	5.9%	5.7%
529310 -LT001	Bank Fees - Lot #1	243	593	1,000	1,528	1,700	70.0%	11.3%
529310 -LT002	Bank Fees - Lot #2	816	866	1,300	50	100	-92.3%	98.4%
529310 -LT003	Bank Fees - Lot #3	3,499	4,644	8,000	4,685	6,000	-25.0%	28.1%
529310 -LT004	Bank Fees - Lot #4	2,537	3,591	6,200	3,694	5,000	-19.4%	35.3%
533000	Operating Supply	195	0	3,000	0	3,000	0.0%	100.0%
550300	Capital Outlay	49,594	0	82,000	350,000	0	-100.0%	-100.0%
550320	New Equipment	40,929	1,500	2,500	2,690	5,000	100.0%	85.9%
570500	Advances Out	20,000	36,000	15,000	15,000	10,000	-33.3%	-33.3%
	Total Expenses	**268,014**	**226,752**	**356,763**	**531,342**	**410,194**	**15.0%**	**-22.8%**
	Carryover PO's							
	Fund Balance - December 31st	**124,431**	**161,919**	**73,206**	**222,375**	**65,131**	**100.0%**	**-54.8%**

LINE ITEM DETAIL
PARKING LOTS FUND
PARKING

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$160,515	Includes full time parking staff
Professional Services	523100	$55,000	Includes parking reservations and new software fees for Arrive kiosks
Advances Out	570500	$10,000	Payments made back to the General Fund as parking revenues pick up by replacing failing infrastructure

2027 BUDGET DETAIL
FUND: **STORMWATER**
DEPARTMENT: **STORMWATER DIVISION**

Org-Object-Project	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**1,140,599**	**271,981**	**494,758**	**494,758**	**924,241**		
52300023- 430100	Investment Income	31,519	20,792	21,000	35,932	30,000	42.9%	-16.5%
52300551- 481200	Stormwater Fees	1,633,166	1,928,473	2,014,014	2,217,352	2,261,699	12.3%	2.0%
481300	Collection Agency	269	109	200	108	200	0.0%	85.0%
484300	Miscellaneous	1,721	500	3,000	26,177	3,000	0.0%	-88.5%
52300552- 483100	Reimbursements	500	4,614	0	500	0	100.0%	-100.0%
	Total Revenue	**1,667,176**	**1,954,487**	**2,038,214**	**2,280,069**	**2,294,899**	**12.6%**	**0.7%**
52319200- 510000	Wages	309,495	283,672	400,002	277,991	395,035	-1.2%	42.1%
510500	Overtime Wages	3,206	5,115	5,200	14,373	15,000	188.5%	4.4%
511100	PERS	42,903	38,366	56,728	24,601	57,405	1.2%	133.3%
511300	Medicare	4,184	3,905	5,675	2,609	5,772	1.7%	121.2%
511400	Workers Compensation	0	4,035	4,052	4,052	1,000	-75.3%	-75.3%
511600	Health Insurance	146,676	112,790	151,176	61,327	176,617	16.8%	188.0%
511650	Dental Insurance	5,664	4,226	3,953	1,623	5,401	36.6%	232.7%
511700	Life Insurance	887	983	991	991	994	0.3%	0.3%
511750	Vision Insurance	349	290	324	160	396	22.2%	148.0%
520100	Uniform	2,725	5,618	6,000	4,140	6,000	0.0%	44.9%
520110	Clothing	2,374	0	0	0	0	100.0%	100.0%
521000	Cellular Telephone	1,214	954	2,000	1,196	2,400	20.0%	100.7%
521100	Electric	4,800	4,000	7,200	5,970	6,400	-11.1%	7.2%
521200	Heat	2,164	5,441	6,700	6,446	6,500	-3.0%	0.8%
522000	Postage	5,553	5,579	6,800	6,145	6,000	-11.8%	-2.4%
523100	Professional Services	56,300	50,778	80,000	75,472	80,000	0.0%	6.0%
523104	Utility Billing Fees	4,657	3,363	8,000	5,051	6,000	-25.0%	18.8%
523175	Chargeback - General Fund	56,746	0	123,027	123,027	106,979	-13.0%	-13.0%
523620	Tipping Fees	15,456	13,664	20,000	14,154	20,000	0.0%	41.3%
526000	Travel/Training/Safety/Security	2,598	3,447	5,000	2,160	8,500	70.0%	293.6%
526200	License & Other Fees	46	46	350	100	350	0.0%	250.0%
527010	Maintenance of Equipment	9,425	29,986	42,000	25,510	45,000	7.1%	76.4%
527020	Maintenance of Facility	4,088	2,854	15,000	5,000	25,000	66.7%	400.0%
527210	Garage Rotary	2,100	2,500	3,900	3,900	3,750	-3.8%	-3.8%
527215	Corrosion Prevention	252	252	250	250	250	0.0%	0.0%
527220	IT Rotary Chargeback	0	0	38,646	38,646	33,356	-13.7%	-13.7%
527230	Fleet Fuel Chargeback	4,218	5,000	3,700	3,700	5,000	35.1%	35.1%
527240	Facility Maintenance Rotary	0	0	0	0	19,616	100.0%	100.0%
529310	Bank Fees	8,917	917	9,500	300	9,000	-5.3%	2900.0%
529500	Collection Fees	32	88	500	100	500	0.0%	400.0%
533000	Operating Supply	41,639	30,823	70,000	60,000	65,000	-7.1%	8.3%
537200	Maintenance Supply	35	0	1,000	100	1,500	100.0%	100.0%
539000	Small Equipment	3,867	3,550	15,000	7,381	17,000	-90.0%	-79.7%
550300	New Equipment/Capital Outlay	13,523	4,655	40,000	0	30,000	-57.5%	100.0%
550320	Vehicles	0	30,000	0	0	0	100.0%	100.0%
560020	Refunds	0	706	0	6	50	100.0%	809.1%
570000	Transfer Out	1,708,615	1,000,000	1,000,000	1,000,000	500,000	-50.0%	-50.0%
580300	Lease Principal	58,734	61,530	64,458	64,458	67,527	100.0%	100.0%
580400	Lease Interest	12,350	12,579	9,650	9,650	6,582	599.8%	599.8%
	Total Expenditures	**2,535,794**	**1,731,710**	**2,206,782**	**1,850,586**	**1,735,880**	**-21.3%**	**-6.2%**
	Carryover PO's							
	Fund Balance - December 31st	**271,981**	**494,758**	**326,190**	**924,241**	**1,483,260**		

LINE ITEM DETAIL
STORMWATER FUND
STORMWATER DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$395,035	Includes addition of a Stormwater Compliance Technician and contractual advcances in technical series
Professional Services	523100	$80,000	MS4 Engineering Services; Asphalt & Concrete Repairs; Landscape Work; Equipment Rental; Utility Billing Lockbox Service; Contractor Excavation Servcies; Equipment Rental; Spoils Disposal Fees; Lift Station SCADA; OUPS Program Fees; 2421 Cherry St Facililty Cleaning (Split w/Distribution and Sanitary); Misc. Professional Services
Travel/Training	526000	$8,500	OTCO & OWEA Memberships and Training Workshops; Licenses; Professional Development; Regulatory & Maintenance Training; Ohio Stormwater Conference
Maintenance of Equipment	527010	$45,000	Jet/Vac Truck & CCTV Camera Vans (Split w/ Collections); and Misc Equipment
Maintenance of Facility	527020	$25,000	Mechanical, Structural, Paving and Misc. Repairs at 241 Cherry St (Split with Distribution & Collections); Lift Station Site Repairs
Operating Supply	533000	$65,000	Pipe; Structures; Castings; Concrete/CDF; Asphalt; Aggregate; Topsoil; Marking Paint; Hardware; Office and Cleaning Items; MS4 and Misc. Supplies
Small Equipment	539000	$1,500	Cordless Hand Tools; CSE & Safety Equipment; Traffic Control Devices; Lifing & Rigging Equipment; Security; Dewatering Pumps & Equipment; and Misc. Small Equipment.

2027 BUDGET DETAIL
FUND: STORMWATER
DEPARTMENT: STORMWATER CAPITAL PROJECTS

Org-Object-Project	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**729,412**	**1,432,118**	**1,576,216**	**1,576,216**	**2,210,152**
52400025- 493020	Transfers In	1,708,615	1,000,001	1,000,000	1,000,000	500,000
494030 -SWMLG	Advances In	0	0	0	0	0
52400552- 484300	Miscellaneous Revenue	0	0	0	0	0
52400553- 420600 -SW016	Federal Grant	0	0	0	0	0
420700 -SW018	State Grant	0	0	0	0	219,000
	Total Revenues	**1,708,615**	**1,000,001**	**1,000,000**	**1,000,000**	**719,000**
52419400- 550300 -CNR25	CDBG Neighborhood Revitalization 2025	7,464	0	0	0	0
550300 -CNR27	CDBG Neighborhood Revitalization 2027	0	0	170,000	0	0
550300 -SW007	US 23 ODOT Culvert Repair	0	0	1,279,126	0	0
550300 -SW012	Storm Sewer Replacement	49,225	6,516	125,000	0	125,000
550300 -SW015	Liberty Rd Culvert Replacement	551,062	58,881	0	18,415	0
550300 -SW016	Hidden Valley Stream Restoration	53,659	446,006	0	3,150	0
550300 -SW017	Oak Grove Storm Pipe	0	0	94,000	0	94,000
550300 -SW018	Belle Avenue Stream Restoration	0	0	50,000	0	340,000
550300 -SW019	Central, Washington, Griswold Imp	0	0	0	0	60,000
570500 -SWMLG	Advances Out	344,500	344,500	344,500	344,500	344,500
	Total Expenses	**1,005,909**	**855,903**	**2,062,626**	**366,065**	**963,500**
	Carryover PO's					
	Fund Balance - December 31st	**1,432,118**	**1,576,216**	**513,590**	**2,210,152**	**1,965,652**

2027 BUDGET DETAIL
FUND: WATER
DEPARTMENT: WATER ADMINISTRATION

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**2,250,132**	**2,248,238**	**2,503,711**	**2,503,711**	**3,641,051**		
53000023- 430100	Investment Income	481,794	459,321	350,000	467,797	450,000	28.6%	-3.8%
53000451- 475100	Rental Income	48,000	24,480	24,970	24,970	25,000	0.1%	0.1%
479210	Service Fees	123,105	108,195	120,000	138,381	130,000	8.3%	-6.1%
479220	Reconnect Fees	0	60,785	60,000	105,572	75,000	25.0%	-29.0%
481200	Meter Charges	7,852,038	8,548,224	8,400,000	9,101,009	9,829,089	17.0%	8.0%
481300	Collection Agency	1,332	1,003	1,500	932	1,500	0.0%	60.9%
53000452- 484300	Miscellaneous	25,976	51,590	25,000	43,609	25,000	0.0%	-42.7%
	Total Revenue	**8,532,244**	**9,253,597**	**8,981,470**	**9,882,270**	**10,535,589**	**17.3%**	**6.6%**
53018000-	Administrative Expenses	4,316,966	4,702,269	3,428,303	3,399,322	6,397,147	86.6%	88.2%
53018200-	Treatment Expenses	2,981,797	3,094,537	3,730,012	3,814,659	4,162,086	11.6%	9.1%
53018400-	Distribution Expenses	1,235,375	1,201,318	1,604,528	1,530,949	1,939,815	20.9%	26.7%
	Total Expenditures	**8,534,138**	**8,998,124**	**8,762,843**	**8,744,930**	**12,499,048**	**42.6%**	**42.9%**
	Carryover PO's							
	Fund Balance - December 31st	**2,248,238**	**2,503,711**	**2,722,338**	**3,641,051**	**1,677,593**		

WATER ADMINISTRATION

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
53018000- 510000	Wages	267,389	270,263	292,688	285,126	257,149	-12.1%	-9.8%
510500	Overtime Wages	214	355	0	0	0	100.0%	100.0%
511100	PERS	36,858	35,131	40,976	34,006	36,001	-12.1%	5.9%
511300	Medicare	3,731	3,759	4,244	3,950	3,729	-12.1%	-5.6%
511400	Workers Compensation	0	3,066	2,927	2,927	2,571	-12.2%	-12.2%
511600	Health Insurance	79,610	78,890	83,985	84,928	84,092	0.1%	-1.0%
511650	Dental Insurance	2,991	2,705	2,015	2,059	2,452	21.7%	19.1%
511700	Life Insurance	570	576	500	500	513	2.6%	2.6%
511750	Vision Insurance	194	168	162	162	162	0.0%	0.0%
520100	Uniform	692	622	1,000	629	1,000	0.0%	59.0%
521000	Cellular Telephones	1,188	1,143	1,750	1,296	1,750	0.0%	35.0%
522000	Postage	49,980	50,211	65,000	66,433	70,000	7.7%	5.4%
523100	Professional Services	86,234	64,690	100,000	71,298	175,000	75.0%	145.4%
523104	Utility Billing Fees	41,911	30,266	62,500	61,899	65,000	4.0%	5.0%
523175	Chargeback - General Fund	899,654	1,085,329	1,239,634	1,239,634	667,720	-46.1%	-46.1%
526000	Travel/Training	3,030	2,313	3,500	1,485	4,500	28.6%	203.1%
526100	Membership and Dues	85	414	2,000	1,888	2,000	0.0%	5.9%
527220	Information Technology Rotary	156,502	172,925	162,854	162,854	163,604	0.5%	0.5%
527240	Facility Maintenance Rotary	0	2,000	2,000	2,000	16,155	707.7%	707.7%
528000	Liability/Property Insurance	85,254	86,760	44,341	43,249	46,000	3.7%	6.4%
529210	Real Estate Taxes	8,727	9,046	9,500	19,197	19,750	107.9%	2.9%
529310	Bank Fees	80,248	8,256	0	1,409	1,500	100.0%	6.5%
529500	Collection Charges	306	909	500	816	500	0.0%	-38.7%
531000	Office Supply	197	0	500	428	1,000	100.0%	133.8%
560020	Refunds	13,612	42,473	20,000	25,424	25,000	25.0%	-1.7%
570000	Transfer - Water CIP	1,212,060	1,250,000	0	0	1,250,000	100.0%	100.0%
570000	Transfer - Plant CIP/Cap. Debt	1,285,728	1,500,000	1,285,727	1,285,727	3,500,000	172.2%	172.2%
	TOTAL WATER ADMINISTRATIVE	**4,316,966**	**4,702,269**	**3,428,303**	**3,399,322**	**6,397,147**	**86.6%**	**88.2%**

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

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$257,149	Includes move of Project Manager to Engineering.
Professional Services	523100	$175,000	Distribution & Collections Facility Space Needs, Site Evaluation and Conceptual Design Study (Split with WW admin); Monitoring Services; Janitorial; Modeling and Engineering Services
Travel/Training	526000	$4,500	Increased focus on training and advancement

2027 BUDGET DETAIL
FUND: WATER
DEPARTMENT: WATER TREATMENT

Org-Object		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
53018200-	510000	Wages	670,856	712,901	747,084	745,601	827,422	10.8%	11.0%
	510500	Overtime Wages	18,864	25,017	30,300	23,936	30,300	0.0%	26.6%
	511100	PERS	94,434	99,533	108,834	105,951	120,081	10.3%	13.3%
	511300	Medicare	9,453	10,146	11,272	10,542	12,437	10.3%	18.0%
	511400	Workers Compensation	0	7,313	7,774	7,774	8,577	10.3%	10.3%
	511600	Health Insurance	234,060	245,587	270,586	270,942	273,259	1.0%	0.9%
	511650	Dental Insurance	9,085	8,860	6,678	6,686	8,125	21.7%	21.5%
	511700	Life Insurance	1,352	1,368	1,408	1,408	1,408	0.0%	0.0%
	511750	Vision Insurance	504	555	576	576	576	0.0%	0.0%
	520100	Uniform	4,678	9,076	11,500	7,365	11,500	0.0%	56.2%
	520110	Clothing, Safety, Security	3,181	0	0	715	0	100.0%	-100.0%
	521000	Cellular Telephone	1,320	1,320	1,600	1,320	1,600	0.0%	21.2%
	521100	Electric	649,506	697,030	750,000	830,962	895,000	19.3%	7.7%
	521200	Heat	31,677	32,755	70,000	66,096	100,000	42.9%	51.3%
	521300	Generator Fuel	2,438	3,315	8,000	8,085	10,400	30.0%	28.6%
	523100	Professional Services	87,082	82,507	123,000	133,614	140,000	13.8%	4.8%
	523630	Outside Lab	41,361	49,896	75,000	55,338	60,000	-20.0%	8.4%
	526000	Travel / Training	890	1,297	5,000	4,053	6,000	20.0%	48.0%
	526100	Membership and Dues	924	1,602	1,800	1,432	2,000	11.1%	39.7%
	526200	Licensing Fees	17,709	17,790	25,000	18,143	25,000	0.0%	37.8%
	527010	Maintenance of Equipment	137,441	95,944	300,000	289,807	150,000	-50.0%	-48.2%
	527020	Maintenance of Facility	133,185	166,455	140,000	122,921	179,000	27.9%	45.6%
	527210	Garage Rotary	9,000	10,800	6,700	6,700	7,822	16.8%	16.8%
	527215	Corrosion Prevention	504	504	1,600	1,600	1,600	0.0%	0.0%
	527230	Fleet Fuel Chargeback	4,883	4,000	2,500	2,500	3,200	28.0%	28.0%
	527240	Facility Maintenance Rotary	0	0	0	0	38,079	100.0%	100.0%
	531000	Office Supply	821	721	1,600	965	1,600	0.0%	65.8%
	533210	Chemical Supply	687,360	645,545	800,000	869,543	960,000	20.0%	10.4%
	533410	Lab Supply	29,070	26,742	30,000	35,065	30,500	1.7%	-13.0%
	537000	Repair Materials	17,471	17,988	24,000	13,154	25,000	4.2%	90.1%
	537200	Fac.Maintenance Supply	4,920	4,771	6,000	4,943	6,000	0.0%	21.4%
	539000	Small Equipment	4,830	4,041	4,200	3,768	5,100	21.4%	35.4%
	550300	New Equip / Cap Outlay	72,940	109,159	158,000	163,154	220,500	39.6%	35.1%
		TOTAL WATER TREATMENT	**2,981,797**	**3,094,537**	**3,730,012**	**3,814,659**	**4,162,086**	**11.6%**	**9.1%**

LINE ITEM DETAIL
WATER FUND
WATER TREATMENT DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$827,422	Contractual OEPA certifications
Professional Services	523100	$140,000	West 1 MG fall Prevention, annual support fees, valve actuator inspections, & CCR reports.
Outside Lab	523630	$60,000	All required Ohio EPA water quality testing.
Travel / Training	526000	$6,000	Workshops & conferences for Ohio EPA contact hours.
Licensing Fees	526200	$25,000	Ohio EPA annual fees for: WTP, cl2 RMP, NPDES, & staff OEPA water certifications.
Maintenance of Equipment	527010	$150,000	Generator servcies and general plant equiment maintenance.
Maintenance of Facility	527020	$179,000	Clean debris from SW intakes, HVAC, Hoist, Fire systems, lanscaping, asphalt, lanscaping maintenanace & pest removal /prevention.
Chemical Supply	533210	$960,000	Orthophosphate, ACH, RO Antiscalant , Hypochlorite, cl2 gas, bisulfite, fluoride, permanganate, citric acid,& membrane cleaning products.
Capital Outlay	550300	$220,500	New chemical feed pumps, used forklift, new AC Drive , cathodic protection systems East 1 MG & South 2 MG water tanks. Plant process room floor coating.

2027 BUDGET DETAIL
FUND: WATER
DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
53018400- 510000	Wages	423,278	435,021	564,656	483,690	690,749	22.3%	42.8%
510500	Overtime Wages	7,253	5,828	15,800	15,372	15,800	0.0%	2.8%
511100	PERS	59,820	61,426	81,264	69,807	98,917	21.7%	41.7%
511300	Medicare	5,812	5,996	8,163	6,749	9,926	21.6%	47.1%
511400	Workers Compensation	0	5,287	5,805	5,805	7,065	21.7%	21.7%
511600	Health Insurance	197,202	184,590	233,813	231,751	310,313	32.7%	33.9%
511650	Dental Insurance	6,274	5,321	4,887	4,816	8,125	66.3%	68.7%
511700	Life Insurance	1,183	1,197	1,408	1,408	1,584	12.5%	12.5%
511750	Vision Insurance	336	360	432	511	648	50.0%	26.8%
520100	Uniform	3,231	6,689	9,500	8,944	11,200	17.9%	25.2%
520110	Clothing	3,082	0	0	0	0	100.0%	100.0%
521000	Cellular Telephone	3,617	4,443	5,500	3,650	5,000	-9.1%	37.0%
521100	Electric	14,863	14,525	20,000	19,894	23,000	15.0%	15.6%
521200	Heat	2,161	4,291	5,500	5,792	6,500	18.2%	12.2%
521300	Generator Fuel	0	0	500	0	500	0.0%	100.0%
523100	Professional Services	63,382	45,933	65,000	54,368	65,000	0.0%	19.6%
523500	Rent	704	100	1,500	552	1,500	0.0%	171.5%
526000	Travel/Training/Safety/Security	115	2,192	8,800	5,139	12,000	36.4%	133.5%
526100	Memberships	0	0	250	0	250	0.0%	100.0%
526200	Licenses	0	36	600	64	450	-25.0%	599.5%
527010	Maintenance of Equipment	1,046	2,200	4,200	1,312	6,500	54.8%	395.3%
527020	Maintenance of Facility	3,334	2,484	15,000	1,172	25,000	66.7%	2033.3%
527210	Garage Rotary	43,600	52,100	70,000	70,000	79,459	13.5%	13.5%
527215	Corrosion Prevention	2,016	2,016	450	450	450	0.0%	0.0%
527230	Fleet Fuel Chargeback	37,769	32,000	27,000	27,000	33,800	25.2%	25.2%
527240	Facility Maintenance Rotary	0	0	0	0	38,079	100.0%	100.0%
533000	Operating Supply	197,265	171,998	260,000	275,549	285,000	9.6%	3.4%
533110	Meter Replacement	131,250	135,607	150,000	153,932	153,000	2.0%	-0.6%
537000	Repair Material	40	57	2,000	8	2,000	0.0%	24941.7%
539000	Small Equipment	6,070	7,272	7,500	9,245	10,000	33.3%	8.2%
550300	New Equip / Cap Outlay	20,670	12,350	35,000	73,968	38,000	8.6%	-48.6%
	TOTAL WATER DISTRIBUTION	**1,235,375**	**1,201,318**	**1,604,528**	**1,530,949**	**1,939,815**	**20.9%**	**26.7%**

LINE ITEM DETAIL
WATER FUND
DISTRIBUTION SYSTEMS DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$690,749	Includes Contractual Advances in Technician Series; One additional Maintenance Technician
Electric	521100	$23,000	Elevated Water Storage Tanks; 241 Cherry Street Facility (Split w/Sanitary & Storm)
Heat	521200	$6,500	241 Cherry Street Natural Gas (Split w/Sanitary & Storm)
Professional Services	523100	$65,000	Laboratory Analysis; OUPS Program Fees; Equipment Rental; Emergency Plumbing Services; Spoils Disposal Fees; Materials Fabrication; Testing Equipment Calibration; Service Line Boring; Asphalt Restoration; Printed Forms Fabrication; Contractor Excavation Services; Emergency Contractor Services; Engineering Services; Misc. Professional Services
Training/Security	526000	$12,000	OTCO & AWWA Training Workshops; Water Distribution Training Courses; Backflow Prevention Training Workshops
Operating Supply	533000	$285,000	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 Frames & Lids; Main Line Valves; Main Line Valve Boxes; Main Line Couplers; Main Line Fittings; Main Repair Bands; C909 Pipe; Ductile Iron Pipe; Replacement Fire Hydrants; Hydrant Repair Kits; Stone; Asphalt; Concrete/CDF; 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	$153,000	New Residential Meters; Meter Replacement.
New Equip/Cap Outlay	550300	$38,000	Trench Shield and Fin Board Safety Systems Replacement

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**1,847,726**	**3,706,111**	**2,915,138**	**2,915,138**	**285,333**
53100025- 493020	Transfer from Water Fund	1,212,060	1,250,000	0	0	1,250,000
493020	Transfer from Water Fund Surcharge	1,285,728	1,500,000	1,285,727	1,285,727	3,500,000
493020	Transfer from Water Reserve	2,000,000	0	0	0	0
494030	Advances In from Water Cap	0	0	0	0	0
53100452- 483100	Reimbursements	0	0	0	0	0
53100453- 420700	State Grant	0	10,000	0	0	0
	Total Revenues	**4,497,788**	**2,760,000**	**1,285,727**	**1,285,727**	**4,750,000**
53118000- 580100	OWDA Principal Debt Service - Plant	778,000	803,131	829,086	829,086	855,892
580200	OWDA Interest Debt Service - Plant	507,727	482,596	456,641	456,641	429,835
53118200- 550300 -WT020	Well Cleaning - Riverview, Penry	53,000	0	0	0	0
550310	Pressure Filter Improvements	400,000	560,000	0	640,000	0
550310 -WT003	Plant Maintenance	249,010	284,833	175,000	234,439	362,000
550310 -WT031	Plant Improvements	0	284,886	120,000	294,755	0
550310 -WT033	Chlorine Switch	0	0	0	0	300,000
53118400- 523100 -WT030	Lead Service Line Mapping	101,770	52,725	0	144,255	0
550300 -CNR25	CDBG Neighborhood Revitalization 2025	3,732	0	0	0	0
550300 -CNR27	CDBG Neighborhood Revitalization 2027	0	0	85,000	0	0
550300 -UP001	W Lincoln Ave Resurfacing	0	0	0	0	240,000
550300 -UP002	Campbell St Resurfacing	0	0	0	0	95,000
553000 -WT001	Paint Elevated Tanks	0	0	0	175,600	1,300,000
550300 -WT005	Fire Flow Improvement	0	152,937	180,000	381,034	200,000
550300 -WT006	Water Meter Replacement	18,254	47,609	25,000	4,703	25,000
550300 -WT010	Rt. 23 Turn Lane Improvements	5,726	0	0	0	0
550300 -WT019	Pennsylvania Ave. Waterline	22,184	0	0	0	0
550300 -WT028	Harrison St. Waterline	0	0	150,000	125,855	0
550300 -WT030	LCRI Compliance	0	0	0	0	500,000
550300 -WT032	Fountain Ave. Waterline	0	0	100,000	0	0
550300 -WT034	Campbell St Waterline	0	0	0	0	180,000
550320	Equipment Purchase	0	382,256	0	129,165	150,000
570500	Advances Out	500,000	500,000	500,000	500,000	250,000
	Total Expenses	**2,639,403**	**3,550,973**	**2,620,727**	**3,915,532**	**4,887,727**
	Carryover PO's					
	Fund Balance - December 31st	**3,706,111**	**2,915,138**	**1,580,138**	**285,333**	**147,606**

2027 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 transferred from the water operating fund to be used for future projects and oversizing projects.

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**2,000,000**	**0**	**0**	**0**	**0**
	Total Revenue	**0**	**0**	**0**	**0**	**0**
53318000- 570000	Transfer to Water Construction fund	2,000,000	0	0	0	0
	Total Expenditures	**2,000,000**	**0**	**0**	**0**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2027 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 timely payments, the deposit is first applied to their account; the remainder refunded to the customer.

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2,026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**139,909**	**119,619**	**79,478**	**79,478**	**72,991**
53500451- 482100	Water Customer Deposits	24,558	19,652	21,000	12,049	21,000
	Total Revenue	**24,558**	**19,652**	**21,000**	**12,049**	**21,000**
53553500- 560030	Deposit Refunds	44,848	59,793	24,000	18,535	21,000
	Total Expenditures	**44,848**	**59,793**	**24,000**	**18,535**	**21,000**
	Carryover PO's					
	Fund Balance - December 31st	**119,619**	**79,478**	**76,478**	**72,991**	**72,991**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**6,387,926**	**7,110,577**	**8,704,256**	**8,704,256**	**6,702,372**
53600451-	481400	Capacity Fees	5,251,581	3,889,960	4,000,000	3,160,468	3,000,000
53600452-	483100	Reimbursements	79	0	0	62	0
53600025-	494030	Advances In Water Construction Fund	500,000	500,000	500,000	500,000	250,000
	494030 -SWMLG	Advances In CIP Fund	220,000	220,000	220,000	220,000	220,000
		Total Revenues	**5,971,660**	**4,609,960**	**4,720,000**	**3,880,531**	**3,470,000**
53618000-	580100	OWDA Principal	459,841	475,246	491,174	491,174	507,643
	580200	OWDA Interest	290,910	275,505	259,577	259,577	243,108
53618400-	580100	G.O. Bond Principal	152,747	162,099	165,216	165,216	168,333
	580200	G.O. Bond Interest	55,363	49,253	42,769	42,769	36,161
53618200-	550310	Pressure Filter Upgrade	755,683	108,856	0	136,411	0
53618400-	523120	Water Master Plan Update	71,781	93,526	0	58,242	0
	550300 -BYXBE	Byxbe Waterline Extension	0	0	1,600,000	0	0
	550300 -NW001	Merrick Waterline	0	0	1,800,000	1,029,475	0
	550300 -PU001	South Industrial Loop	5,415	95,976	2,000,000	1,840,841	0
	550300 -SWMLG	Sawmill Parkway Waterline	1,081,579	27,893	0	0	0
	550300 -WT007	Water Line Extensions/Oversizing	35,600	101,793	200,000	0	200,000
	550300 -WT011	Olentangy Ave. River Crossing	902,907	0	0	0	0
	550300 -WT013	Panhandle Bridge Waterline	854,395	1,497,185	55,300	632,530	0
	550300 -WT022	Braumiller Rd 16" Water Main	34,492	78,543	3,500	14,176	2,500,000
	550300 -WT025	US42 Watermain Extension	48,643	22,965	0	969,758	0
	550300 -WT026	Troy Rd Loop	881	0	0	0	0
	550300 -WT029	Upground Reservoir	4,374	2,880	0	242,245	2,000,000
	550300 -WT035	SR 521 Waterline Extension	0	0	0	0	50,000
	550300 -WT036	Armstrong Rd Waterline Extension	0	0	0	0	50,000
	560020	Refunds	494,396	24,560	0	0	0
	570500	Advances Out	0	0	0	0	0
		Total Expenses	**5,249,009**	**3,016,282**	**6,617,536**	**5,882,414**	**5,755,245**
		Carryover PO's					
		Fund Balance - December 31st	**7,110,577**	**8,704,256**	**6,806,720**	**6,702,372**	**4,417,127**

2027 BUDGET DETAIL
FUND: WASTEWATER
DEPARTMENT: ADMINISTRATION

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**9,484,982**	**9,305,028**	**9,101,974**	**9,101,974**	**10,863,109**		
54000023- 430100	Investment Income	914,187	883,545	700,000	881,682	850,000	21.4%	-3.6%
54000501- 479110	Surcharges	71,100	68,551	65,000	77,151	75,000	15.4%	-2.8%
479120	Septage Receiving Charges	311,540	307,497	310,000	384,427	325,000	4.8%	-15.5%
481200	Meter Charges	8,070,110	8,656,580	8,547,914	8,765,763	8,941,079	4.6%	2.0%
481300	Collection Agency	1,671	5,974	3,000	1,247	3,000	0.0%	140.7%
54000502- 484300	Miscellaneous	1,003	1,870	1,000	1,014	1,000	0.0%	-1.3%
	Total Revenue	**9,369,611**	**9,924,016**	**9,626,914**	**10,111,283**	**10,195,079**	**5.9%**	**0.8%**
54018600-	Administrative Expenses	6,315,407	6,431,111	4,294,726	4,254,844	3,681,632	-14.3%	-13.5%
54018800-	Treatment Expenses	2,600,260	2,912,527	3,301,849	3,216,538	3,801,961	15.1%	18.2%
54019000-	Collection Expenses	633,898	783,433	927,480	878,766.19	1,080,494	16.5%	23.0%
	Total Expenditures	**9,549,565**	**10,127,070**	**8,524,055**	**8,350,149**	**8,564,087**	**0.5%**	**2.6%**
	Carryover PO's							
	Fund Balance - December 31st	**9,305,028**	**9,101,974**	**10,204,833**	**10,863,109**	**12,494,100**		

WASTEWATER ADMINISTRATIVE

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
54018600- 510000	Wages	267,392	269,586	292,688	285,126	257,149	-12.1%	-9.8%
510500	Overtime Wages	214	355	0	0	0	100.0%	100.0%
511100	PERS	36,858	35,036	40,976	34,006	36,001	-12.1%	5.9%
511300	Medicare	3,731	3,750	4,244	3,949	3,729	-12.1%	-5.6%
511400	Workers Compensation	0	3,066	2,927	2,927	2,571	-12.2%	-12.2%
511600	Health Insurance	79,611	78,633	83,763	84,927	84,092	0.4%	-1.0%
511650	Dental Insurance	2,992	2,695	2,015	2,059	2,452	21.7%	19.1%
511700	Life Insurance	570	576	500	500	513	2.6%	2.6%
511750	Vision Insurance	194	168	162	162	162	0.0%	0.0%
520100	Uniforms	692	554	1,000	629	1,000	0.0%	59.0%
521000	Cellular Telephone	1,188	1,143	1,750	1,380	1,750	0.0%	26.8%
522000	Postage	49,980	50,211	65,000	66,433	70,000	7.7%	5.4%
523100	Professional Services	46,632	40,188	100,000	69,202	175,000	75.0%	152.9%
523104	Utility Billing Fees	41,911	30,266	45,000	53,305	55,000	22.2%	3.2%
523175	Chargeback - General Fund	922,742	1,166,182	1,336,936	1,336,936	630,514	-52.8%	-52.8%
526000	Travel/Training	2,711	2,204	4,000	1,360	5,000	25.0%	267.7%
526100	Membership and Dues	180	271	250	119	11,000	4300.0%	9169.7%
527220	Information Technology Rotary	96,133	131,898	199,815	199,815	212,544	6.4%	6.4%
527240	Facility Maintenance Rotary	0	2,000	2,000	2,000	16,155	707.7%	707.7%
528000	Liability/Property Insurance	100,849	102,631	110,000	107,291	114,000	3.6%	6.3%
529310	Bank Fees	80,248	8,256	500	1,409	1,500	200.0%	6.5%
529500	Collection Charges	410	1,146	1,000	1,093	1,000	0.0%	-8.5%
531000	Office Supply	168	192	200	85	400	100.0%	371.5%
560020	Refunds	0	105	0	132	100	100.0%	-24.3%
570000	Transfer - Sewer CIP	2,860,000	1,000,000	1,000,000	1,000,000	1,000,000	0.0%	0.0%
570000	Transfer - Sewer Capacity Fund	1,720,000	3,500,000	1,000,000	1,000,000	1,000,000	0.0%	0.0%
	TOTAL WASTEWATER ADMIN	**6,315,407**	**6,431,111**	**4,294,726**	**4,254,844**	**3,681,632**	**-14.3%**	**-13.5%**

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

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$175,000	Janitorial services; Flow modeling; Engineering Services; Distribution & Collections Facility Space Needs, Site Evaluation and Conceptual Design Study (split with water admin)
Travel/Training	526000	$5,000	Travel costs associated with license, certification, and association trainings
Membership and Dues	526100	$11,000	Joined the WateReuse Association

2027 BUDGET DETAIL
FUND: WASTEWATER
DEPARTMENT: WASTEWATER TREATMENT

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
54018800- 510000	Wages	734,144	768,856	800,553	807,350	885,036	10.6%	9.6%
510500	Overtime Wages	32,290	24,602	30,000	31,276	32,500	8.3%	3.9%
511100	PERS	104,131	107,397	116,277	115,258	128,455	10.5%	11.5%
511300	Medicare	10,570	10,919	12,043	11,567	13,304	10.5%	15.0%
511400	Workers Compensation	0	8,166	8,306	8,306	9,175	10.5%	10.5%
511600	Health Insurance	259,366	266,410	285,473	290,455	291,736	2.2%	0.4%
511650	Dental Insurance	9,642	9,343	7,087	7,078	8,623	21.7%	21.8%
511700	Life Insurance	1,521	1,539	1,584	1,584	1,584	0.0%	0.0%
511750	Vision Insurance	576	567	576	576	576	0.0%	0.0%
520100	Uniform	4,115	5,974	10,000	6,159	8,000	-20.0%	29.9%
520110	Clothing/Safety	2,196	0	0	0	0	100.0%	100.0%
521000	Cellular Telephone	600	600	600	600	600	0.0%	0.0%
521100	Electric	444,780	466,515	600,000	605,144	700,000	16.7%	15.7%
521200	Heat	15,127	28,910	65,000	40,552	70,000	7.7%	72.6%
521300	Generator Fuel	4,231	2,290	7,500	5,000	10,000	33.3%	100.0%
523100	Professional Services	65,740	80,359	100,000	98,882	150,000	50.0%	51.7%
523610	Sludge Removal	294,114	286,008	400,000	387,881	400,000	0.0%	3.1%
523630	Outside Lab	15,290	16,624	20,000	21,921	25,000	25.0%	14.0%
526000	Travel / Training	625	1,269	6,000	1,272	6,000	0.0%	371.7%
526100	Membership and Dues	736	972	1,000	536	1,500	50.0%	179.9%
526200	Licensing Fees	8,402	5,823	10,000	670	15,000	50.0%	2140.4%
527010	Maintenance of Equipment	175,711	247,572	225,000	190,648	250,000	11.1%	31.1%
527020	Maintenance of Facility	60,042	167,768	150,000	114,844	175,000	16.7%	52.4%
527210	Garage Rotary	17,400	20,800	38,000	38,000	43,528	14.5%	14.5%
527215	Corrosion Prevention	504	504	850	850	850	0.0%	0.0%
527230	Fleet Fuel Chargeback	20,155	35,500	34,000	34,000	42,800	25.9%	25.9%
527240	Facility Maintenance Rotary	0	0	0	0	42,694	100.0%	100.0%
531000	Office Supply	511	125	1,000	456	1,000	0.0%	119.5%
533035	Fuel Supply	0	340	1,000	749	1,000	0.0%	33.4%
533210	Chemical Supply	301,492	312,244	350,000	377,709	450,000	28.6%	19.1%
533410	Lab Supply	16,249	16,677	17,000	16,870	25,000	47.1%	48.2%
537000	Repair Materials	0	0	500	0	500	0.0%	100.0%
538100	Incidentals	0	0	500	13	500	0.0%	3661.3%
539000	Small Equipment	0	931	2,000	332	2,000	0.0%	502.4%
550300	New Equip / Cap Outlay	0	16,924	0	0	10,000	100.0%	100.0%
	TOTAL WASTEWATER TREATMENT	**2,600,260**	**2,912,527**	**3,301,849**	**3,216,538**	**3,801,961**	**15.1%**	**18.2%**

LINE ITEM DETAIL
WASTEWATER FUND
WASTEWATER TREATMENT DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$150,000	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; Arc Flash Study
Sludge Removal	523610	$400,000	Disposal of Sludge at Biogas Facility; Disposal of Sludge at Landfill
Outside Lab	523630	$25,000	NPDES Lab Analysis; Priority Pollutants Analysis
Maintenance of Equipment	527010	$250,000	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	$175,000	General Facility Maintenance; Overhead Door Replacement; NPW Hydrant Replacement; HVAC Repairs; Cherry St - sealcoating
Chemical Supply	533210	$450,000	Ferric Chloride; Polymer; Sludge Oxidizer; Defoamer
New Equip. / Cap. Outlay	550300	$10,000	New mower - trade in

2027 BUDGET DETAIL
FUND: WASTEWATER
DEPARTMENT: WASTEWATER COLLECTION

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
54019000- 510000	Wages	156,412	271,117	210,624	232,210	250,973	19.2%	8.1%
510500	Overtime Wages	1,906	3,192	7,000	6,923	7,500	7.1%	8.3%
511100	PERS	22,046	28,434	30,467	32,330	36,186	18.8%	11.9%
511300	Medicare	2,135	3,755	3,048	3,250	3,622	18.8%	11.5%
511400	Workers Compensation	0	2,315	2,176	2,176	2,585	18.8%	18.8%
511600	Health Insurance	62,742	87,213	108,585	106,404	111,928	3.1%	5.2%
511650	Dental Insurance	2,437	3,210	2,686	2,539	3,269	21.7%	28.7%
511700	Life Insurance	507	513	528	528	528	0.0%	0.0%
511750	Vision Insurance	144	180	216	216	144	-33.3%	-33.3%
520100	Uniform	2,771	4,145	5,500	4,324	6,000	9.1%	38.8%
520110	Clothing	1,528	0	0	42	0	100.0%	-100.0%
521000	Cellular Telephone	8,139	7,148	9,000	9,373	12,000	33.3%	28.0%
521100	Electric	25,186	24,210	35,000	32,969	38,000	8.6%	15.3%
521200	Heat	2,161	4,291	6,000	5,792	7,500	25.0%	29.5%
523100	Professional Services	99,882	32,701	80,000	90,883	84,000	5.0%	-7.6%
523500	Rent	2,070	1,817	2,000	3,085	3,000	50.0%	-2.8%
526000	Travel/Training/Safety/Security	485	1,331	3,500	3,684	55,000	1471.4%	1393.1%
526200	Licensing Fees	48	134	300	150	350	16.7%	133.3%
527010	Maintenance of Equipment	24,040	40,187	68,000	50,160	70,000	2.9%	39.6%
527020	Maintenance of Facility	4,461	7,372	15,000	1,482	25,000	66.7%	1587.4%
527210	Garage Rotary	27,600	33,000	37,000	37,000	39,859	7.7%	7.7%
527215	Corrosion Prevention	1,008	1,008	850	850	850	0.0%	0.0%
527230	Fleet Fuel Chargeback	22,680	23,000	17,000	17,000	24,700	45.3%	45.3%
527240	Facility Maintenance Rotary	0	0	0	0	15,001	100.0%	100.0%
533000	Operating Supply	24,969	41,762	82,000	75,894	80,000	-2.4%	5.4%
533035	Fuel Supply	0	0	2,500	0	0	-100.0%	100.0%
533110	Meter Replacement	131,090	135,607	150,000	153,932	153,000	2.0%	-0.6%
537200	Maintenance Supply	45	262	1,500	0	1,500	0.0%	100.0%
539000	Small Equipment	1,819	3,646	15,000	5,572	15,000	0.0%	169.2%
550300	New Equip / Cap Outlay	5,587	1,884	32,000	0	33,000	3.1%	100.0%
550320	Vehicles	0	20,000	0	0	0	100.0%	100.0%
	TOTAL WW COLLECTION	**633,898**	**783,433**	**927,480**	**878,766**	**1,080,494**	**16.5%**	**23.0%**

LINE ITEM DETAIL
WASTEWATER
WASTEWATER COLLECTION DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$250,973	Includes Contractual Advances in Technician Series
Electric	521100	$38,000	241 Cherry St (Split w/Distribution & Storm); and City Owned Lift Stations; New Lift Stations Coming On - Line
Professional Services	523100	$84,000	Asphalt & Concrete Repairs; Landscaping Work; Chemical Root Treatment; Spoils Disposal Fees; Lift Station SCADA; Equipment Rental; Contractor Excavation Services; Equipment Rental; 241 Cherry St Facility Cleaning (Split w/Distribution & Storm); OUPS Program Fees; and Misc. Professional Services
Travel/Training	526000	$55,000	OTCO & OWEA Training Workshops and Memberships; Licenses ;Professional Development; Regulatory & Maintenance Training; OEPA Certification; PACP Certification
Maintenance of Equipment	527010	$70,000	Jet/Vac Truck & CCTV Camera Vans (Split w/Storm); Lift Stations; and Misc Equipment
Maintenance of Facility	527020	$25,000	Mechanical, Structural, Paving and Misc. Repairs at 241 Cherry St (Split with Distribution & Storm); Lift Stations Site Repairs
Operating Supply	533000	$80,000	Pipe; Structures; Castings; Concrete/CDF; Asphalt; Aggregate; Topsoil; Lift Station Odor Control Chemicals; Byxbe Lift Station Emergency Generator (Natural Gas); Marking Paint; Hardware; Office and Cleaning Items; and Misc. Supplies
Small Equipment	539000	$15,000	Cordless Hand Tools; CSE & Safety; Traffic Control Devices; Lifting & Rigging; Security; Sewer Plugs; and Misc. Small Equipment
New Equip/Cap Outlay	550300	$33,000	CCTV Camera Replacement

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**5,306,856**	**6,546,866**	**5,021,890**	**5,021,890**	**3,285,086**
54100025- 493020	Transfer in - Sewer Fund	2,860,000	1,000,000	1,000,000	1,000,000	2,000,000
483100	Reimbursements	102,000	0	0	0	0
	Total Revenue	**2,962,000**	**1,000,000**	**1,000,000**	**1,000,000**	**2,000,000**
54118600- 523120	Wastewater Master Plan Update	0	0	0	250,000	0
580100	OWDA Principal	144,177	149,400	154,811	154,811	0
580200	OWDA Interest	12,380	8,016	3,494	3,494	0
54118800- 550300 -WW003	Wastewater Plant Maintenance	596,203	603,206	450,000	629,195	368,000
550310 -WW002	Plant Improvement	508,883	1,225,228	330,000	987,619	80,000
550310 -WW025	Process Pump Replacement	0	0	400,000	0	400,000
550310 -WW026	Odor Control Replacement	0	0	0	0	1,000,000
550320	WWTP Equipment	0	0	140,000	135,000	175,000
54119000- 550300	Capital Improvement	0	642	0	0	0
550300 -WW001	Inflow/Infiltrate Remediation	0	0	175,000	7,760	175,000
550300 -WW004	Meter Replacement	24,680	47,609	25,000	4,703	25,000
550300 -WW005	Sanitary Sewer Replacement	17,059	34,613	100,000	22,423	100,000
550300 -WW016	Wesleyan Woods Sewer Rehab	0	49,090	0	0	0
550300 -WW017	Pump Station Repair	18,608	7,172	50,000	2,807	0
550300 -WW021	Sunnyview Section 7 CIPP Lining	0	0	200,000	0	0
550300 -WW022	N Union Alley CIPP Lining	0	0	50,000	0	0
550300 -WW027	E William CIPP Lining	0	0	0	0	300,000
550300 -WW028	Montrose Oakhill CIPP Lining	0	0	0	0	180,000
550320	Collection Equipment	0	0	80,000	138,992	66,000
570500	Advances Out	400,000	400,000	400,000	400,000	400,000
	Total Expenses	**1,721,990**	**2,524,976**	**2,558,305**	**2,736,805**	**3,269,000**
	Carryover PO's					
	Fund Balance - December 31st	**6,546,866**	**5,021,890**	**3,463,585**	**3,285,086**	**2,016,086**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**2,000,000**	**1,500,000**	**0**	**0**	**0**
	Total Revenue	**0**	**0**	**0**	**0**	**0**
54318600- 570000	Transfer to Water Capacity Fund	500,000	1,500,000	0	0	0
	Total Expenditures	**500,000**	**1,500,000**	**0**	**0**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**1,500,000**	**0**	**0**	**0**	**0**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**3,683,269**	**6,060,115**	**10,823,673**	**10,823,673**	**6,109,713**
54600025-	493020	Transfer in - Sewer Fund/SE Highland	1,720,000	3,500,000	1,000,000	1,000,000	0
	493020	Transfer in - WW Reserve	500,000	1,500,000	0	0	0
	494030 -SWMLG	Advances In	344,500	344,500	344,500	344,500	344,500
54600501-	479210	Service Fees	0	0	0	0	0
	481400	Capacity Charges	3,319,196	2,497,449	2,750,000	2,008,658	2,000,000
	483100	Riverby Sewer Reimbursements	492,426	7,232	0	130	0
54600025-	494030	Advances In	400,000	400,000	400,000	400,000	400,000
		Total Revenue	**6,776,122**	**8,249,180**	**4,494,500**	**3,753,289**	**2,744,500**
54618600-	523120	Wastewater Master Plan Update	0	0	0	0	250,000
	580100	OWDA Principal	1,528,413	1,583,775	1,641,143	1,641,143	0
	580200	OWDA Interest	131,239	84,975	37,035	37,035	0
54619000-	580100	G.O. Bond Principal	42,950	45,580	46,457	46,457	47,333
	580200	G.O. Bond Interest	15,567	13,849	12,026	12,026	10,168
54619000-	550300 -PU001	South Industrial	5,415	100,078	1,500,000	3,136,813	0
	550300 -SWMLG	Sawmill Parkway Sewer Extension	139,745	39,149	0	0	0
	550300 -WW006	Sewer Extension/Oversizing	29,736	1,196,809	1,200,000	0	200,000
	550300 -WW013	Slack Rd - Force Main	1,539,784	244,971	0	79,313	0
	550300 -WW018	Prospect St Sanitary Sewer	4,513	0	0	0	0
	550300 -WW020	US 42 Sewer Extension	48,643	29,788	0	1,172,972	0
	550300 -WW023	E Olentangy Interceptor	0	73,013	0	275,637	2,000,000
	550300 -WW024	Pittsburgh Drive	220,120	57,909	0	2,065,852	0
	560020	Refunds	316,453	15,725	0	0	0
	570000	Transfer to SE Highland Sewer	376,700	0	0	0	0
		Total Expenses	**4,399,277**	**3,485,623**	**4,436,661**	**8,467,248**	**2,507,501**
		Carryover PO's					
		Fund Balance - December 31st	**6,060,115**	**10,823,673**	**10,881,512**	**6,109,713**	**6,346,712**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**442,735**	**1,208,735**	**1,098,135**	**1,098,135**	**698,295**
54800025- 493020	Transfer In Sewer Capacity Fee Fund	326,400	0	0	0	0
54800501- 460110	ERU Charges	912,000	716,800	830,700	430,860	400,000
54800502- 483100	Reimbursements	376,700	0	0	0	0
	Total Revenue	**1,615,100**	**716,800**	**830,700**	**430,860**	**400,000**
54818600- 560020	ERU Refunds	22,400	3,200	10,000	0	10,000
570000	Transfer to SE Highland Bond Fund	826,700	824,200	830,700	830,700	830,700
	Total Expenses	**849,100**	**827,400**	**840,700**	**830,700**	**840,700**
	Carryover PO's					
	Fund Balance - December 31st	**1,208,735**	**1,098,135**	**1,088,135**	**698,295**	**257,595**

2027 BUDGET DETAIL
FUND: **REFUSE**
DEPARTMENT: **ADMINISTRATION**

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**1,708,336**	**2,369,076**	**3,522,408**	**3,522,408**	**3,487,883**		
55000023- 430100	Investment Income	79,117	103,107	70,000	139,361	100,000	42.9%	-28.2%
55000601- 478100	Bag Tags	9,119	7,878	9,000	13,210	10,000	11.1%	-24.3%
478300	Toter Fees	69,717	56,013	60,000	54,824	55,000	-8.3%	0.3%
481200	Refuse Fees	4,659,192	5,398,098	5,500,000	5,696,508	5,924,368	7.7%	4.0%
481250	Bulk Waste	42,073	58,210	62,000	62,745	63,000	1.6%	0.4%
481300	Collection Agency	1,056	715	1,000	662	1,000	0.0%	51.0%
484300	Miscellaneous Revenue	18,760	12,241	0	4,525	0	100.0%	-100.0%
55000602- 420700	State Grant	100,000	200,000	0	0	0	100.0%	100.0%
420800	Local Grant	0	2,000	0	2,400	0	100.0%	-100.0%
	Total Revenue	**4,979,034**	**5,838,261**	**5,702,000**	**5,974,234**	**6,153,368**	**7.9%**	**3.0%**
55017400-	Administrative Expenses	328,125	380,616	441,662	494,363	497,116	12.6%	0.6%
55017600-	Collection Expenses	3,990,169	4,304,315	4,964,890	5,514,396	5,774,744	16.3%	4.7%
	Total Expenditures	**4,318,294**	**4,684,930**	**5,406,552**	**6,008,759**	**6,271,861**	**16.0%**	**4.4%**
	Carryover PO's							
	Fund Balance - December 31st	**2,369,076**	**3,522,408**	**3,817,856**	**3,487,883**	**3,369,390**		

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
	REFUSE ADMINISTRATION							
55017400- 521100	Electric	920	821	1,100	1,410	1,500	36.4%	6.4%
522000	Postage	5,553	5,579	6,500	6,613	7,500	15.4%	13.4%
523100	Landfill Monitoring Service	103,518	75,971	100,000	158,171	100,000	0.0%	-36.8%
523100	Professional Services	0	5,654	4,000	0	4,000	0.0%	-29.5%
523104	Utility Billing Fees	4,657	3,363	7,000	5,671	7,500	7.1%	100.0%
523175	Operations Chargeback--Gen Fund	201,062	285,141	321,362	321,362	374,316	16.5%	16.5%
529310	Bank Fees	10,136	1,051	100	235	500	400.0%	113.0%
529500	Collection Charges	193	540	600	772	800	33.3%	3.6%
560020	Refunds	2,085	2,496	1,000	128	1,000	0.0%	678.8%
	TOTAL REFUSE ADMIN	**328,125**	**380,616**	**441,662**	**494,363**	**497,116**	**12.6%**	**0.6%**

2027 BUDGET DETAIL
FUND **REFUSE**
DEPARTMENT **SOLID WASTE & RECYCLING**

Org-Object-Project		Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
55017600- 510000		Wages	968,415	995,645	1,134,964	1,057,676	1,162,012	2.4%	9.9%
510500		Overtime Wages	60,759	70,069	75,000	43,191	75,000	0.0%	73.6%
511100		PERS	142,367	144,376	169,395	152,147	173,182	2.2%	13.8%
511300		Medicare	14,088	14,622	17,544	15,331	17,937	2.2%	17.0%
511400		Workers Compensation	0	10,861	12,100	12,100	12,370	2.2%	2.2%
511600		Health Insurance	347,928	347,473	401,220	341,048	404,075	0.7%	18.5%
511650		Dental Insurance	12,636	11,697	9,287	8,344	11,698	26.0%	40.2%
511700		Life Insurance	2,704	2,736	2,816	2,816	2,816	0.0%	0.0%
511750		Vision Insurance	792	816	864	864	864	0.0%	0.0%
520100		Uniforms	5,817	13,918	17,500	22,800	22,807	30.3%	0.0%
520110		Clothing	11,285	0	0	0	0	100.0%	100.0%
521000		Cellular Telephone	600	600	1,200	600	1,200	0.0%	100.0%
521100		Electric	3,620	3,490	5,000	5,118	6,500	30.0%	27.0%
521200		Heat	1,501	2,361	4,000	5,635	7,500	87.5%	33.1%
523100		Professional Services	3,528	10,895	21,000	21,000	10,000	-52.4%	-52.4%
523620		Tipping Fees	1,183,403	1,230,643	1,500,000	1,558,101	1,300,000	-13.3%	-16.6%
526000		Travel & Training	3,653	1,270	6,000	2,511	10,000	66.7%	298.2%
526100		Membership and Dues	0	0	300	0	300	0.0%	100.0%
526200		Licensing Fees	468	302	300	0	300	0.0%	100.0%
527010		Maintenance of Equipment	233	650	1,500	0	1,500	0.0%	100.0%
527020		Maintenance of Facility	2,498	1,876	2,500	2,500	2,500	0.0%	0.0%
527210		Garage Rotary	279,000	333,600	399,000	399,000	496,349	24.4%	24.4%
527215		Corrosion Prevention	126	252	450	450	450	0.0%	0.0%
527220		Information Technology Rotary	13,344	14,743	33,493	33,493	27,797	-17.0%	-17.0%
527230		Fleet Fuel Chargeback	230,900	204,000	162,000	162,000	219,200	35.3%	35.3%
527240		Facility Maintenance Rotary	0	49,883	74,457	74,457	70,388	-5.5%	-5.5%
528000		Insurance	61,341	62,425	65,000	63,399	67,500	3.8%	6.5%
533000		Operating Supply	32,539	15,277	47,000	37,674	47,000	0.0%	24.8%
533035		Fuel Supply	0	0	1,000	0	0	-100.0%	100.0%
538500		Containers	444,925	457,309	171,000	207,867	171,000	0.0%	-17.7%
539000		Small Equipment	1,559	0	12,000	8,221	7,500	-37.5%	-8.8%
550300		New Equip/Capital Outlay	0	0	0	1,670	50,000	100.0%	2894.1%
550310	-BPW01	Refuse Building Improvements	72,524	73,447	100,000	0	95,000	-5.0%	100.0%
550320		Vehicle Purchases	87,617	229,078	517,000	1,274,383	1,300,000	151.5%	2.0%
		TOTAL COLLECTION	**3,990,169**	**4,304,315**	**4,964,890**	**5,514,396**	**5,774,744**	**16.3%**	**4.7%**

LINE ITEM DETAIL
REFUSE FUND
REFUSE COLLECTION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,162,012	Includes contractual reclassification of technicians
Professional Services	523100	$10,000	Contract land agreements for public alley accessible dumpsters; downtown pest control; material hauling fees
Tipping Fees	523620	$1,300,000	Disposal fees at transfer station for trash, yard waste, and recycling
Operating Supply	533000	$47,000	Bag tags; floor dry/tools; street can liners; safety equipment; special event containers; public information; truck initial upfitting safety features
Refuse Containers	538500	$171,000	95-gallon trash carts for new builds; 65-gallon recycling carts for new builds; 35-gallong recycling tip carts; 95-gallon replacement carts; tipcart and dumpster replacement parts
Capital Outlay	550300	$50,000	Refuse corral at Franklin Street parking lot as approved by Public Works Committee

2027 BUDGET DETAIL
FUND: GARAGE ROTARY
DEPARTMENT: PUBLIC WORKS

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**538,458**	**653,702**	**906,647**	**906,647**	**784,230**		
60100401- 460150	Department Chargeback	1,200,426	1,432,500	1,599,400	1,599,400	1,898,582	18.7%	18.7%
460155	Department Chargeback-Fuel	686,647	617,300	519,750	519,750	685,700	100.0%	100.0%
460156	Dept Chgbk-Corrosion Prevention	27,266	26,208	28,550	28,550	28,550	0.0%	0.0%
60100402- 420600	Federal Operating Grant	0	0	0	0	0	100.0%	100.0%
60100402- 483100	Reimbursements	4	15,189	0	14,634	0	100.0%	-100.0%
	Total Revenue	**1,914,343**	**2,091,197**	**2,147,700**	**2,328,284**	**2,612,832**	**21.7%**	**12.2%**
	Total Expenditures	**1,799,098**	**1,838,252**	**2,206,297**	**2,450,701**	**2,696,577**	**22.2%**	**10.0%**
	Carryover PO's							
	Fund Balance - December 31st	**653,702**	**906,647**	**848,050**	**784,230**	**700,485**		

2027 BUDGET DETAIL
FUND: GARAGE ROTARY
DEPARTMENT: PUBLIC WORKS

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
60117200- 510000	Wages	326,965	411,880	422,222	424,769	447,127	5.9%	5.3%
510500	Overtime Wages	4,477	15,657	15,000	14,836	15,000	0.0%	1.1%
511100	PERS	45,321	58,576	55,449	60,951	59,634	7.5%	-2.2%
511300	Medicare	4,558	5,961	5,743	6,171	6,176	7.5%	0.1%
511400	Workers Compensation	0	3,836	3,961	3,961	4,260	7.5%	7.5%
511600	Health Insurance	105,717	112,137	123,002	181,216	187,335	52.3%	3.4%
511650	Dental Insurance	4,212	4,128	3,096	4,374	5,448	76.0%	24.6%
511700	Life Insurance	676	855	880	880	880	0.0%	0.0%
511750	Vision Insurance	288	288	288	288	288	0.0%	0.0%
520100	Uniform	2,848	6,623	12,500	16,841	16,750	34.0%	-0.5%
520110	Clothing	2,703	0	0	0	0	100.0%	100.0%
521000	Cellular Telephone	600	600	700	600	600	-14.3%	0.0%
521100	Electric	15,609	14,050	18,000	23,574	25,000	38.9%	6.0%
521200	Heat	4,502	7,082	9,000	16,914	17,500	94.4%	3.5%
523100	Professional Services	8,935	6,333	10,000	10,000	10,000	0.0%	0.0%
523108	NAPA IBS Management Fees	99,791	100,383	120,000	94,175	125,000	4.2%	32.7%
526000	Travel/Training	990	2,093	12,000	2,148	12,000	0.0%	458.8%
526200	Licensing Fees	334	71	100	0	100	0.0%	100.0%
527010	Maintenance of Equipment	11,430	7,840	12,000	12,000	16,000	33.3%	33.3%
527020	Maint of Facility	2,393	0	2,500	0	3,000	20.0%	100.0%
527040	Risk Management	22,089	10,280	25,000	45,000	45,000	80.0%	0.0%
527220	Information Technology Rotary	43,407	32,905	99,262	99,262	96,719	-2.6%	-2.6%
527240	Facility Rotary	0	13,204	23,094	23,094	26,309	13.9%	13.9%
533000	Operating Supply	1,601	623	3,000	2,129	6,000	100.0%	181.8%
533030	Fleet Fuel Supply	269	571	3,000	979	3,551	18.4%	262.6%
533033	Corrosion Prevention	8,106	5,126	20,000	10,000	20,000	0.0%	100.0%
533035	Fuel Supply	577,972	571,796	600,000	662,469	686,400	14.4%	3.6%
537000	Repair Materials	380,683	340,918	500,000	636,437	650,000	30.0%	2.1%
539000	Small Equipment	3,869	4,583	6,500	5,240	9,000	38.5%	71.7%
539920	Outside Repair	88,346	57,662	100,000	64,894	100,000	0.0%	54.1%
550300	New Equip / Cap Outlay	30,409	42,191	0	27,500	101,500	100.0%	269.1%
	TOTAL GARAGE ROTARY	**1,799,098**	**1,838,252**	**2,206,297**	**2,450,701**	**2,696,577**	**22.2%**	**10.0%**

LINE ITEM DETAIL
GARAGE ROTARY FUND
GARAGE

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$10,000	NAPA IBS - Parts sourcing service
Repair Parts	537000	$650,000	Continued increase associated with supply chain shortages, high inflation, tariffs, and additional repairs to large equipment
Outside Repair	539920	$100,000	Engine rebuilds, springs, tires, inspections, aging equipment, etc.

2027 BUDGET DETAIL
FUND: **IT ROTARY FUND**
DEPARTMENT: **INFORMATION TECHNOLOGY**

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
	Fund Balance - January 1st	**46,672**	**186,295**	**100,244**	**100,244**	**232,311**		
60200025- 493020	Transfer In	78,494	0	24,362	24,362		-100.0%	-100.0%
60200101- 490100	Department Chargeback	2,660,856	2,949,245	3,400,230	3,400,230	3,500,002	2.9%	2.9%
60200102- 420700	State Operating Grant	6,000	2,000	9,500	3,441	5,000	-47.4%	45.3%
483100	Reimbursements	4,923	6,137	0	0	0	100.0%	100.0%
484300	Miscellaneous Revenue	78	122	0	497	500	100.0%	0.5%
	Total Revenue	**2,750,352**	**2,957,504**	**3,434,092**	**3,428,531**	**3,505,502**	**2.1%**	**2.2%**
60211500-	Staff Support	1,011,798	1,105,352	1,120,774	1,243,689	1,208,396	7.8%	-2.8%
60211600-	System Support	1,227,736	1,527,329	1,716,326	1,631,732	1,749,957	2.0%	7.2%
60211700-	GIS Operations	371,194	410,874	457,707	421,043	470,768	2.9%	11.8%
	Total Expenditures	**2,610,729**	**3,043,555**	**3,294,807**	**3,296,464.60**	**3,429,121**	**4.1%**	**4.0%**
	Carryover PO's							
	Fund Balance - December 31st	**186,295**	**100,244**	**239,529**	**232,311**	**308,691**		

2027 BUDGET DETAIL
FUND: IT ROTARY
EPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	% Δ Prior Budget	% Δ Prior Actual
	Technology Operations							
	Staff Support							
60211500- 510000	Wages	702,633	770,022	777,744	862,488	825,772	6.2%	-4.3%
510500	Overtime	0	68	0	0	0	100.0%	100.0%
511100	PERS	98,369	106,206	108,884	120,748	115,608	-89.0%	-90.1%
511300	Medicare	9,915	10,821	11,277	12,046	11,974	-26.8%	-31.4%
511400	Workers Compensation	0	7,587	7,777	7,777	8,258	2400.1%	2400.1%
511600	Health Insurance	160,661	180,146	166,704	206,222	194,436	-96.5%	-97.2%
511650	Dental Insurance	6,001	6,270	4,324	5,219	5,852	-65.5%	-71.4%
511700	Life Insurance	1,773	1,452	1,492	1,492	1,492	-66.2%	-66.2%
511750	Vision Insurance	480	479	432	576	504	247.2%	160.4%
520100	Uniform	1,362	1,458	1,500	1,500	1,500	100.0%	100.0%
521000	Cellular Telephone	2,850	2,670	2,640	2,640	5,000	89.4%	89.4%
522000	Postage	45	80	150	90	150	233.3%	455.6%
522300	Data Connectivity	0	0	500	0	500	400.0%	100.0%
523100	Professional Services	1,635	0	2,500	713	2,500	380.0%	1584.2%
526000	Travel/Training	12,254	8,719	12,000	12,119	12,000	-83.3%	-83.5%
526100	Membership and Dues	1,854	195	2,000	934	2,000	50.0%	221.2%
527010	Maintenance of Equipment	0	0	3,000	0	3,000	-96.7%	100.0%
530500	Publications	0	0	100	0	100	4900.0%	100.0%
531000	Office Supply	2,636	2,432	5,000	3,000	5,000	-90.0%	-83.3%
537000	Repair Materials	0	0	500	0	500	300.0%	100.0%
539000	Small Equipment	0	0	2,000	1,000	2,000	156.3%	412.5%
550300	New Equip / Cap Outlay	6,674	4,848	5,125	5,125	5,125	0.0%	0.0%
550330	Software/Licenses	2,656	1,899	5,125	0	5,125	100.0%	100.0%
	Carryover PO's						100.0%	100.0%
	TOTAL STAFF SUPPORT	**1,011,798**	**1,105,352**	**1,120,774**	**1,243,689**	**1,208,396**	7.8%	-2.8%
	System Support							
60211600- 521000	Telephone Connectivity	24,575	24,763	24,000	22,578	30,000	25.0%	32.9%
522300	Internet Connectivity	28,720	46,253	45,000	54,236	55,000	22.2%	1.4%
523100	Professional Services	43,895	56,522	60,000	58,074	60,000	0.0%	3.3%
523101	Network Support	33,610	60,528	50,000	59,982	50,000	0.0%	-16.6%
523102	Software Support	872,931	924,423	1,071,146	980,465	1,117,186	4.3%	13.9%
523103	Hardware Support	37,308	49,167	56,000	53,860	56,000	0.0%	4.0%
527010	Maintenance of Equipment	1,517	17,357	10,000	567	10,000	2340.0%	42933.5%
527210	Garage Rotary	2,100	0	0	0	0	100.0%	100.0%
527215	Corrosion Prevention	126	0	0	0	0	100.0%	100.0%
527240	Facility Maintenance	0	32,277	44,180	44,180	50,771	100.0%	100.0%
527900	Copier Maintenance	33,752	29,736	40,000	33,651	40,000	-100.0%	-100.0%
539000	Small Equipment	1,054	330	1,000	1,000	2,000	100.0%	100.0%
550300	New Equip / Cap Outlay	87,593	257,475	280,000	281,490	244,000	100.0%	100.0%
550330	Software/Licenses	60,555	28,498	35,000	41,648	35,000	100.0%	100.0%
	Carryover PO's						100.0%	100.0%
	TOTAL SYSTEM SUPPORT	**1,227,736**	**1,527,329**	**1,716,326**	**1,631,732**	**1,749,957**	**100.0%**	**12.4%**
	GIS Operations							
60211700- 510000	Wages	156,759	163,598	173,000	157,516	175,957	1.7%	11.7%
511100	PERS	21,946	22,904	24,220	21,448	24,634	1.7%	14.9%
511300	Medicare	2,121	2,212	2,508	2,143	2,551	1.7%	19.0%
511400	Workers Compensation	0	1,636	1,730	1,730	1,760	1.7%	1.7%
511600	Health Insurance	63,886	67,016	73,534	60,604	74,263	1.0%	22.5%
511650	Dental Insurance	2,437	2,388	1,791	1,471	2,179	21.7%	48.1%
511700	Life Insurance	338	342	352	352	352	0.0%	0.0%
511750	Vision Insurance	72	72	72	72	72	0.0%	0.0%
523100	Professional Services	3,150	21,042	20,000	23,485	20,000	0.0%	-14.8%
523102	Software Support	109,308	122,050	139,000	134,778	147,500	6.1%	9.4%
526000	Travel/Training	2,800	0	7,500	7,500	7,500	0.0%	0.0%
527010	Maintenance of Equipment	0	0	500	0	500	0.0%	100.0%
531000	Office Supply	250	0	1,000	0	1,000	0.0%	100.0%
550300	New Equip / Cap Outlay	0	0	2,500	2,500	2,500	0.0%	0.0%
550330	Software/Licenses	8,129	7,615	10,000	7,444	10,000	0.0%	34.3%
	TOTAL GIS	**371,194**	**410,874**	**457,707**	**421,043**	**470,768**	**100.0%**	**11.4%**
	TOTAL INFORMATION TECH.	**2,610,729**	**3,043,555**	**3,294,807**	**3,296,465**	**3,429,121**	**100.0%**	**8.3%**

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

Description:	*Object:*	*Amount:*	*Explanation:*
Staff Support			
Wages	510000		No new staffing requests
System Support			
Software Support	523102		Software renewal and support costs for all existing software citywide. New software is typically included in the requesting department's budget.
GIS Operations			
Wages	510000		No new staffing requets.
Software Support	523102		Software renewal and support costs for all existing GIS software.

2027 BUDGET DETAIL
FUND: FACILITY MAINTENANCE ROTARY
DEPARTMENT: FACILITY MAINTENANCE

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Actual*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
	Fund Balance - January 1st	**0**	**0**	**156,519**	**256,843**	**164,020**		
60300025- 493020	Transfer In	0	410,587	121,335	121,335	0	-100.0%	-100.0%
60300101- 490100	Department Chargeback	0	878,412	1,362,356	1,362,356	1,855,000	36.2%	36.2%
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	16	0	1,430	0	100.0%	-100.0%
	Total Revenue	**0**	**1,289,015**	**1,483,691**	**1,485,121**	**1,855,000**	**25.0%**	**24.9%**
60316800-	Facility Maintenance Operations	0	1,032,172	1,513,660	1,577,944	1,857,183	22.7%	17.7%
	Total Expenditures	**0**	**1,032,172**	**1,513,660**	**1,577,944**	**1,857,183**	**22.7%**	**17.7%**
	Carryover PO's							
	Fund Balance - December 31st	**0**	**256,843**	**126,550**	**164,020**	**161,837**		

2027 BUDGET DETAIL
FUND: FACILITY MAINTENANCE ROTARY
DEPARTMENT: FACILITY MAINTENANCE

Org-Object	*Description*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
60316800- 510000	Wages	0	296,971	308,778	308,225	419,682	35.9%	36.2%
510500	Overtime Wages	0	1,461	4,700	2,952	4,700	0.0%	59.2%
511100	PERS	0	41,780	43,887	43,565	59,414	35.4%	36.4%
511300	Medicare	0	4,048	4,545	4,227	6,154	35.4%	45.6%
511400	Workers Compensation	0	3,010	3,135	3,135	4,244	35.4%	35.4%
511600	Health Insurance	0	143,000	151,582	152,782	207,903	37.2%	36.1%
511650	Dental Insurance	0	3,582	2,686	3,582	5,993	123.1%	67.3%
511700	Life Insurance	0	684	704	704	968	37.5%	37.5%
511750	Vision Insurance	0	144	144	144	252	75.0%	75.0%
520100	Uniform	0	2,533	3,000	2,076	4,875	62.5%	134.9%
521000	Cellular Phone	0	600	600	600	600	0.0%	0.0%
521100	Electric	0	109,805	125,000	136,334	140,000	12.0%	2.7%
521200	Heat	0	10,289	13,000	23,811	26,000	100.0%	9.2%
523100	Professional Services	0	196,269	315,000	301,212	350,000	11.1%	16.2%
526000	Travel/Training	0	4,857	9,000	5,000	9,000	0.0%	80.0%
526100	Memberships & Dues	0	510	1,200	400	1,200	0.0%	200.0%
527010	Maintenance of Equipment	0	5,782	6,750	6,000	6,750	0.0%	12.5%
527020	Maintenance of Facility	0	108,493	350,000	371,966	400,000	14.3%	7.5%
527210	Garage Rotary	0	7,700	6,000	6,000	5,183	-13.6%	-13.6%
527215	Corrosion Prevention	0	1,008	850	850	850	0.0%	0.0%
527220	Information Technology Rotary	0	31,185	43,799	43,799	38,916	-11.1%	-11.1%
527230	Fleet Fuel Chargeback	0	2,700	3,000	3,000	5,500	83.3%	83.3%
533000	Operating Supply	0	53,570	46,900	92,850	100,000	113.2%	7.7%
539000	Small Equipment	0	2,190	12,100	7,430	15,000	24.0%	101.9%
550200	New Equip / Cap Outlay	0	0	57,300	57,300	44,000	-23.2%	-23.2%
	TOTAL BUILDING MAINT.	**0**	**1,032,172**	**1,513,660**	**1,577,944**	**1,857,183**	**22.7%**	**17.7%**
	Carryover PO's							

LINE ITEM DETAIL
FACILITY MAINTENANCE FUND
FACILITY MAINTENANCE

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$419,682	Includes two additional facilities technicians - one with a beginning of the year start and one starting in the second half due to taking on Utilities facility maintenance and potentially adding another building.
Professional Services	523100	$350,000	Preventative maintenance and inspection services, pest control, elevator certifications, fire suppression system inspections and maintenance
Maintenance of Facility	527020	$400,000	HVAC preventative maintenance and repair, security system, window cleaning, generator repairs, various other repairs and services for city buildings
Small Equipment	539000	$15,000	Additional equipment for extra technicians

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**2,123,380**	**2,249,929**	**2,000,097**	**2,000,097**	**1,231,399**
61000101- 474100	Employer Health Premiums	7,855,364	8,283,033	10,371,579	8,898,641	10,991,982
474105	Employee Health Payments	1,199,299	1,243,921	1,464,222	1,863,362	1,850,000
474110	Employer Vision Premiums	17,885	18,330	21,039	19,116	22,134
474115	Employee Vision Care Payments	21,579	23,958	27,550	25,472	27,500
474120	Employer Dental Premiums	293,726	300,713	256,385	232,504	328,074
474125	Employee Dental Payments	63,037	53,049	45,244	41,195	47,500
474130	Employer Life Premiums	74,119	67,998	80,404	59,006	82,542
490100	Transfer from General Fund	0	0	0	0	0
494030	Advances from General Fund	1,500,000	0	0	0	0
61000102- 483100	Reimbursements	1,502,910	2,867,333	1,500,000	634,778	10,000
	Total Revenue	**12,527,919**	**12,858,335**	**13,766,423**	**11,774,074**	**13,359,732**
61061000- 523100	Program Administration	285,425	349,760	300,000	187,713	20,000
523108	Other Service Fees	17,469	17,509	20,000	2,588	5,000
524000	Preventive Care	31,017	29,501	30,000	20,924	25,000
528020	Health Insurance Premiums	0	0	0	8,219,155	8,500,000
528030	Life/ADD Insurance	30,385	34,769	40,000	41,851	43,000
528050	Vision Insurance Premiums	39,812	50,776	60,000	46,333	50,000
528110	Stop Loss Insurance	1,759,947	1,798,163	1,900,000	2,128,548	2,500,000
528120	Medical Claims	7,187,556	6,703,919	7,500,000	1,329,038	800,000
528130	Dental Claims	310,212	249,600	325,000	369,332	400,000
528150	Prescription	2,731,736	2,366,991	3,000,000	1,554	1,000
528210	Self-Insurance TPA Fees	3,554	5,111	6,000	193,429	215,000
528310	Federal ACA Excise Tax	4,258	2,068	5,000	2,308	4,000
570500	Advances Back to General Fund	0	1,500,000	0	0	0
	Total Expenditures	**12,401,370**	**13,108,167**	**13,186,000**	**12,542,773**	**12,563,000**
	Carryover PO's					
	Fund Balance - December 31st	**2,249,929**	**2,000,097**	**2,580,520**	**1,231,399**	**2,028,131**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**2,821,824**	**2,380,684**	**2,281,709**	**2,281,709**	**2,750,653**
62000101- 474100	Premiums	0	362,994	388,238	388,238	416,871
62000102- 483100	Reimbursements	3,947	29,016	5,000	350,962	5,000
484300	Miscellaneous	1,907	399	2,000	722	2,000
62000103- 420700	State BWC Grant	0	0	0	0	0
	Total Revenue	**5,854**	**392,409**	**395,238**	**739,922**	**423,871**
62062000- 523100	Program Administration	8,000	0	8,000	8,000	8,000
523100	Professional Services	31,387	22,418	75,000	2,416	75,000
528010	BWC Premiums	175,879	171,395	200,000	148,285	200,000
528140	Workers Comp Claims	194,614	14,000	450,000	32,946	450,000
550200	Worker Safety Equipment	37,114	46,877	75,000	76,831	75,000
550300	Worker Safety Capital	0	0	0	0	0
550320	Worker Safety Vehicle	0	236,694	0	2,500	70,800
	Total Expenditures	**446,994**	**491,384**	**808,000**	**270,978**	**878,800**
	Carryover PO's					
	Fund Balance - December 31st	**2,380,684**	**2,281,709**	**1,868,947**	**2,750,653**	**2,295,724**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**1,833**	**1,833**	**1,833**	**1,833**	**1,833**
70100152- 480100	Donations	0	0	0	0	500
	Total Revenue	**0**	**0**	**0**	**0**	**500**
70114500- 539000	Small Equipment	0	0	1,000	0	1,800
	Total Expenditures *Carryover PO's*	**0**	**0**	**1,000**	**0**	**1,800**
	Fund Balance - December 31st	**1,833**	**1,833**	**833**	**1,833**	**533**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**7,999**	**8,188**	**5,810**	**5,810**	**5,810**
70200251- 480100	Donations Miscellaneous	250	0	250	0	500
	Total Revenue	**250**	**0**	**250**	**0**	**500**
70212000- 550300	Capital Outlay	61	2,378	5,000	0	5,000
	Total Expenditures *Carryover PO's*	**61**	**2,378**	**5,000**	**0**	**5,000**
	Fund Balance - December 31st	**8,188**	**5,810**	**1,060**	**5,810**	**1,310**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**9,631**	**9,631**	**9,881**	**9,881**	**9,881**
70300152- 480100	Donations	0	250	0	0	0
480100	K-9 Donations	0	0	0	0	0
	Total Revenue	**0**	**250**	**0**	**0**	**0**
70313500- 533000	Supplies	0	0	0	0	4,000
550300	Capital Outlay / New Equipment	0	0	5,000	0	5,000
	Total Expenditures	**0**	**0**	**5,000**	**0**	**9,000**
	Carryover PO's					
	Fund Balance - December 31st	**9,631**	**9,881**	**4,881**	**9,881**	**881**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**2,939**	**2,330**	**2,450**	**2,450**	**1,655**
70400102- 480100	Donations	1,800	750	1,000	300	1,000
70400024- 484300	Miscellaneous Revenue	6	1	0	3	0
	Total Revenue	**1,806**	**751**	**1,000**	**303**	**1,000**
70410000- 523100	Professional Services	2,414	632	1,000	1,098	1,000
	Total Expenditures	**2,414**	**632**	**1,000**	**1,098**	**1,000**
	Carryover PO's					
	Fund Balance - December 31st	**2,330**	**2,450**	**2,450**	**1,655**	**1,655**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
		Fund Balance - January 1st	**2,048,624**	**1,561,615**	**1,458,911**	**1,458,911**	**1,584,406**
70500022- 414200		Curtis Farms Infrastructure Fees	6,071	6,020	3,000	4,054	3,000
70500025- 493020		Transfer In - Developer Fees	0	0	0	0	0
70500401- 471300	-PJ006	Innopak Developer Fees	30,080	0	0	0	0
471300	-PJ007	Ravines at Olentangy	1,000	0	0	0	0
471300	-PJ008	Riverwest Contribution	100,000	0	0	0	0
471300	-PJ015	Contribution	0	0	128,262	203,367	0
471300	-PJ019	Developer Fees - Bowtown Grand	0	0	0	17,300	0
471300	-SWMLG	Sawmill Point	0	53	0	0	0
471300		Developers Fees	0	136,496	179,746	0	0
		Total Revenue	**137,151**	**142,568**	**311,008**	**224,721**	**3,000**
70570500- 523100	-PJ017	US42 & Sawmill Traffic Study	0	25,071	0	6,459	0
550300		Capital Projects	0	0	500,000	0	500,000
550300	-OPW24	2024 OPWC - Pennsyvlania Ave	185,000	0	0	0	0
550300	-NW001	Merrick Project PH1	260,000	0	0	0	0
550300	-PJ004	Curtis Street Turn Lane	0	2,322	0	2,380	100,000
550300	-PJ008	E Central Turn Lane at Milo St	100,000	0	0	0	0
550300	-PJ011	Limestone Ridge Culvert Distribution	30,000	0	0	0	0
550300	-PJ012	SR521 & Bowtown Rd Intersection	0	1,783	0	750	0
550300	-PJ013	Historical Society Path	0	0	0	0	34,560
550300	-PJ014	S. Houk Rd Sight Distance Improvements	19,080	0	0	0	0
550300	-PJ015	S. Houk Railroad Improvements	0	128,262	0	75,105	0
550300	-PJ016	Glenn Pkwy & Peachblow Traffic Signal	0	87,834	0	14,533	0
560010	-PJ006	Reimbursements	30,080	0	0	0	0
		Total Expenditures	**624,160**	**245,272**	**500,000**	**99,226**	**634,560**
		Carryover PO's					
		Fund Balance - December 31st	**1,561,615**	**1,458,911**	**1,269,919**	**1,584,406**	**952,846**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
CITY FUND						
	Fund Balance - January 1st	**30,552**	**30,552**	**59,182**	**59,182**	**75,649**
70700202- 495000	UFTF Unclaimed Funds	0	28,630	47,544	47,019	22,097
	Total Revenue	**0**	**28,630**	**47,544**	**47,019**	**22,097**
70770700 560020	Unclaimed Funds Payment	0	0	5,000	0	5,000
570000	Transfer to General Fund	0	0	14,760	30,552	9,977
	Total Expenditures	**0**	**0**	**19,760**	**30,552**	**14,977**
	Fund Balance - December 31st	**30,552**	**59,182**	**86,966**	**75,649**	**82,769**
MUNICIPAL COURT FUND						
	Fund Balance - January 1st	**122,660**	**186,999**	**192,957**	**192,957**	**224,192**
70800102- 495000	UFTF Unclaimed Funds	65,358	7,327	4,000	31,235	10,000
	Total Revenue	**65,358**	**7,327**	**4,000**	**31,235**	**10,000**
70870800- 560020	Unclaimed Funds Payment	1,019	1,369	10,000	0	10,000
	Total Expenditures	**1,019**	**1,369**	**10,000**	**0**	**10,000**
	Fund Balance - December 31st	**186,999**	**192,957**	**186,957**	**224,192**	**224,192**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**692,531**	**266,436**	**537,441**	**537,441**	**569,857**
70900024- 484300	Misc Revenue	0	0	0	2,000	10,000
70900025- 493020- TX006	Transfer from General Fund	75,000	92,275	250,000	250,000	275,000
70900403- 420700- SPRNG	ODOD Grant	75,000	0	0	0	0
420700- PJ009	ODOD Grant - Colomet	0	175,000	0	0	0
	Total Revenue	**150,000**	**267,275**	**250,000**	**252,000**	**275,000**
70970900- 523100	Professional Services	0	0	250,000	219,585	260,000
550300	City Signage	0	0	0	0	0
550300- PJ008	Riverwest Turn Lane Imprv	285,155	0	0	0	0
550300- PJ009	Colomet Drive	290,940	(3,731)	0	0	0
	Total Expenditures	**576,095**	**(3,731)**	**250,000**	**219,585**	**260,000**
	Carryover PO's					
	Fund Balance - December 31st	**266,436**	**537,441**	**537,441**	**569,857**	**584,857**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**1,438,864**	**1,903,864**	**1,978,864**	**1,978,864**	**2,053,864**
71000025- 493020- TX007	Transfer from General Fund	465,000	75,000	75,000	75,000	125,000
	Total Revenue	**465,000**	**75,000**	**75,000**	**75,000**	**125,000**
71071000- 570000	Transfer to General Fund	0	0	75,000	0	0
	Total Expenditures	**0**	**0**	**75,000**	**0**	**0**
	Fund Balance - December 31st	**1,903,864**	**1,978,864**	**1,978,864**	**2,053,864**	**2,178,864**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**35,478**	**35,734**	**42,317**	**42,317**	**42,433**
75000023- 430100	Investment Income	1,438	1,405	1,200	1,566	1,200
75000252- 480100	Special Care Contributions	0	6,400	0	0	0
	Total Revenue	**1,438**	**7,805**	**1,200**	**1,566**	**1,200**
75075000- 533140	Easter Arrangements	208	0	300	300	300
533140	Memorial Day Arrangements	500	260	300	550	300
533140	Christmas Arrangements	475	462	300	300	300
533140	Other Event Arrangements	0	500	300	300	500
	Total Expenditures	**1,183**	**1,222**	**1,200**	**1,450**	**1,400**
	Carryover PO's					
	Fund Balance - December 31st	**35,734**	**42,317**	**42,317**	**42,433**	**42,233**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**3,286**	**3,866**	**1,269**	**1,269**	**1,269**
80100151- 450400	Fines & Forfeitures	54,757	46,833	50,000	42,273	50,000
	Total Revenue	**54,757**	**46,833**	**50,000**	**42,273**	**50,000**
80180100- 523100	Professional Services	54,177	49,430	50,000	42,273	50,000
	Total Expenditures	**54,177**	**49,430**	**50,000**	**42,273**	**50,000**
	Fund Balance - December 31st	**3,866**	**1,269**	**1,269**	**1,269**	**1,269**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**4,406**	**6,006**	**6,176**	**6,176**	**6,096**
80300101- 440300	3% State Building Permit Fee	9,925	9,554	13,000	15,530	15,000
440400	1% State Plumbing Fee	11,504	8,827	11,000	6,083	10,000
	Total Revenue	**21,428**	**18,381**	**24,000**	**21,613**	**25,000**
80380300- 560250	State Building Permit - 3%	9,746	8,853	13,000	15,076	15,000
560255	State Plumbing Permit - 1%	10,083	9,358	11,000	6,616	10,000
	Total Expenditures	**19,828**	**18,211**	**24,000**	**21,693**	**25,000**
	Fund Balance - December 31st	**6,006**	**6,176**	**6,176**	**6,096**	**6,096**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**108,179**	**125,120**	**135,020**	**135,020**	**6,333**
81100015- 411100	JEDD Income Tax Collections	557,424	594,328	629,282	470,574	500,000
	Total Revenue	**557,424**	**594,328**	**629,282**	**470,574**	**500,000**
81181100- 560020	JEDD Refunds	4,697	15,403	15,000	13,504	15,000
560410	JEDD Board Fees (1%)	5,358	5,690	6,143	4,733	4,850
560420	City General Fund (4%)	21,431	22,761	24,571	18,934	19,400
560430	Berkshire Township Distribution	305,398	324,345	350,141	337,254	276,450
560440	City of Delaware Distribution	203,599	216,230	233,427	224,836	184,300
	Total Expenditures	**540,483**	**584,428**	**629,282**	**599,260**	**500,000**
	Carryover PO's					
	Fund Balance - December 31st	**125,120**	**135,020**	**135,020**	**6,333**	**6,333**

2027 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*	*2024 Actual*	*2025 Actual*	*2026 Budget*	*2026 Projected*	*2027 Budget*
	Fund Balance - January 1st	**6,059**	**17,621**	**39,186**	**39,186**	**11,522**
81200015- 411100	JEDD Income Tax Collections	49,759	182,732	197,136	336,076	350,000
	Total Revenue	**49,759**	**182,732**	**197,136**	**336,076**	**350,000**
81281200- 560020	JEDD Refunds	0	0	10,000	7,445	10,000
560410	JEDD Board Fees (1%)	382	1,612	1,871	4,405	3,500
560420	City General Fund (4%)	1,528	6,447	7,485	9,784	14,000
560430	Berkshire Township Distribution	29,030	122,487	142,223	287,582	266,000
560440	City of Delaware Distribution	7,257	30,622	35,556	61,968	66,500
	Total Expenditures	**38,197**	**161,167**	**197,136**	**363,740**	**360,000**
	Carryover PO's					
	Fund Balance - December 31st	**17,621**	**39,186**	**39,186**	**11,522**	**1,522**