2026 FINAL BUDGET BOOK
CITY OF NAPOLEON
OHIO

Prepared by:
Kevin Garringer, Finance Director

Presented by:
Mayor Joseph Bialorucki

For:
Citizens of Napoleon
And
Napoleon City Council

Passed by:
Napoleon City Council on December 15, 2025
Ordinance No. 046-25

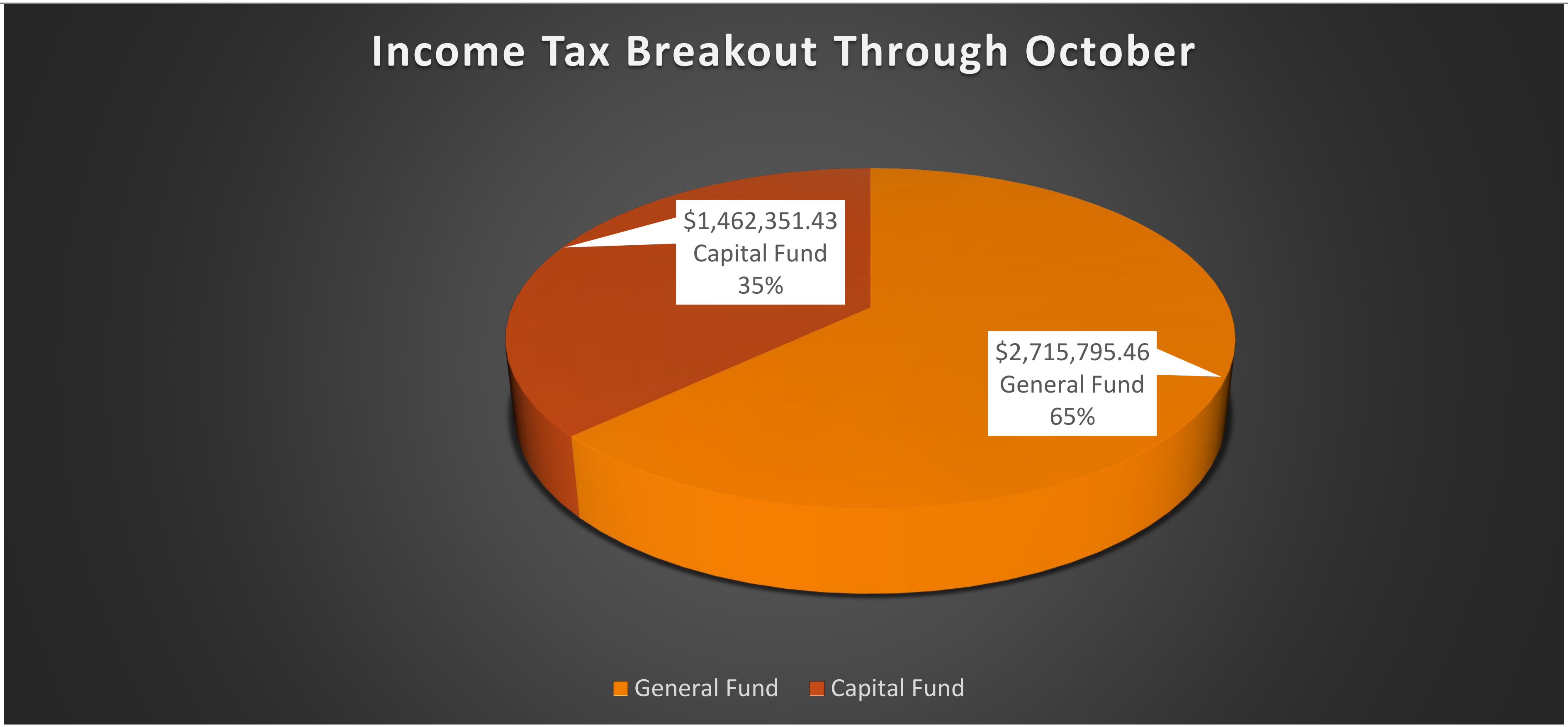
TABLE OF CONTENTS

2026 Appropriation Budget City of Napoleon, Ohio

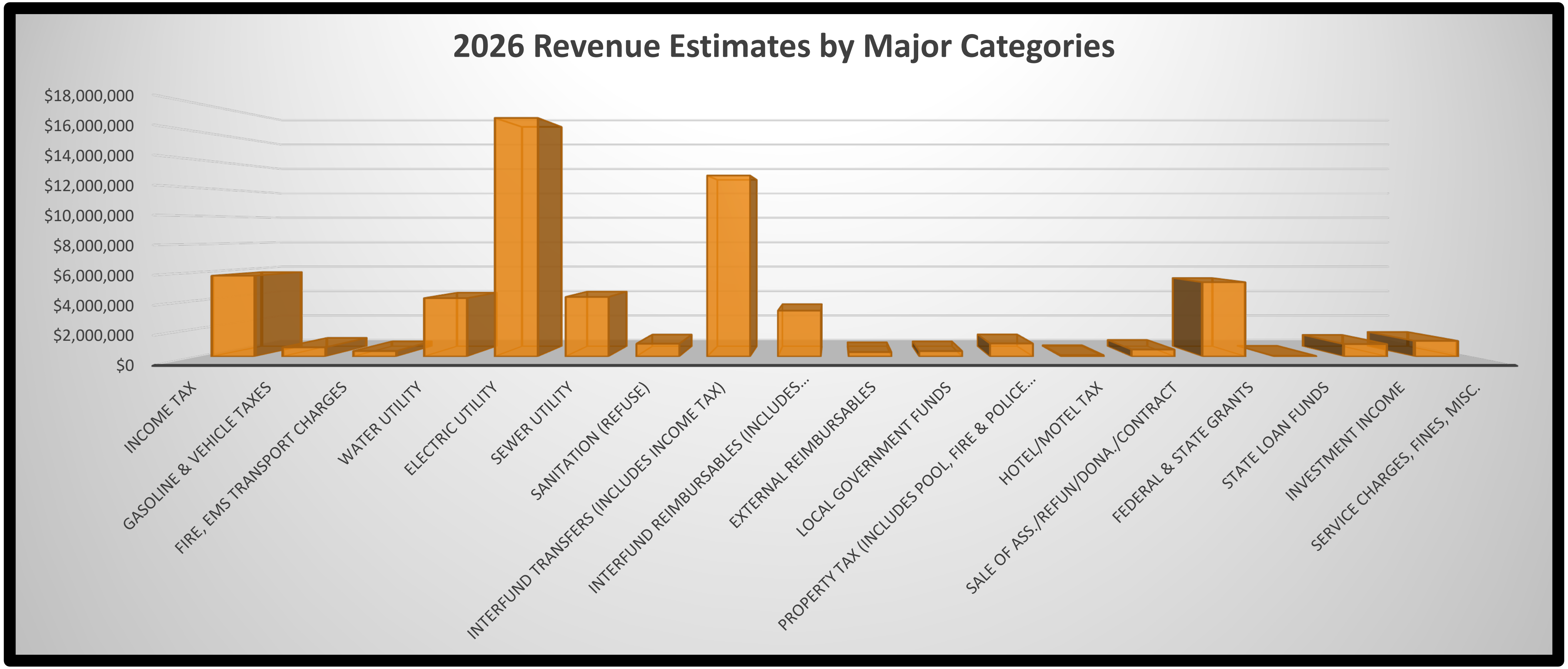
Presented by:
Mayor Joseph Bialorucki

In accordance with City Charter Article II, Section 2.13

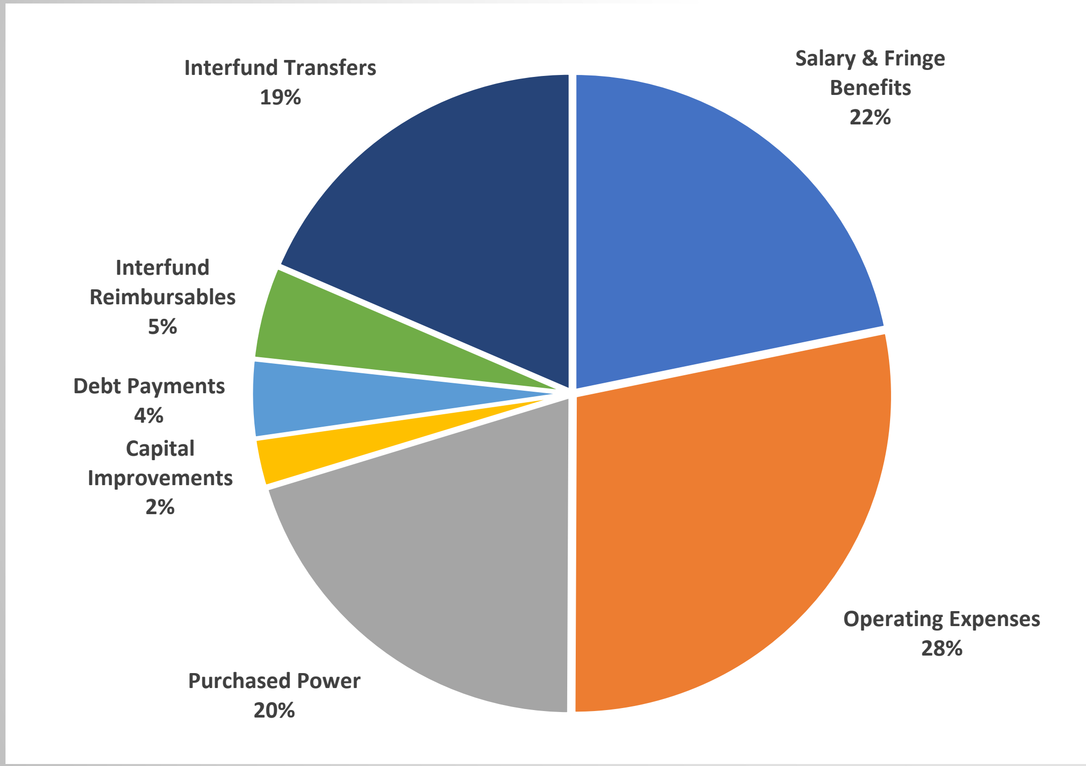
2025 City Income tax break out



2026 Estimated Revenue by Category



2026 Appropriation Budget – All Funds



Salaries & Fringe Benefits	$14,542,610
Operating Expenses	$18,878,602
Purchased Power	$13,500,000
Capital Improvements	$1,635,675
Debt Payments	$2,655,923
Interfund Reimbursables	$3,169,290
Interfund Transfers	$12,370,305
Total	**$66,752,405**

MAJOR CAPITAL ITEMS - 2026

- W. Clinton & Erie Improvements - $1.3M
- N. Perry Street Improvements - $825k
- River Crossing Waterline Design - $5M
- Upgrade to the City Zoning Code - $100k
- Installment of a new AC Unit at Muni Court - $143k
- Street Improvements (Total) - $500k
- County Road Widening Project - $50k

MAJOR MACHINERY & EQUIPMENT-2026

- 2 Police Tahoes w/ Upfits - $170k
- AMI Meters - $200k
- Ditch Witch 3500 Trencher for Electric Dept. - $100k
- Sewer Cleaning Combo Truck - $585k
- Water Treatment Membrane Replacements - $250k
- Enterprise Substation Improvements - $750k
- Chemical Sprayer and Utility Tractor - $102k

2025 Ending and 2026 Initial Amended Certificates

2025 (5th) and AMENDED CERTIFICATION OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES
From the City of Napoleon in Henry County, Ohio, for Fiscal Year Ending December 31, 2025
Initial Official Amended Certificate of Estimated Resources in 2025.

FUND TYPE/CLASSIFICATION	Cash Balance as of December 31, 2024	Encumbrances "Original" as of December 31, 2024	Advances Not Repaid	Carryover Balance Available for Appropriation	Total Amount From All Sources Available For Expenditures 2025	Total Amount Available Plus Balances for 2025	**	2025 ORIGINAL APPROPRIATION Ord. 037-24	SUPPLEMENTAL #1 APPROPRIATION Ord. 014-25	Supplemental #2 APPROPRIATION Ord. 025-25	Supplemental #3 APPROPRIATION Ord. 034-25	Supplemental #4 APPROPRIATION Ord. 057-25	TOTAL APPROPRIATIONS ORG. + SUPP'S.	VERIFICATION TOTALS NET AVAIL.BAL.
								===== VERIFICATION TOTALS & BALANCE AVAILABLE ======						
GOVERNMENTAL FUND TYPES							**							
General Funds							**							
100 General Fund	3,421,981.71	111,288.41	0.00	3,310,693.30	8,833,557.90	12,144,251.20	**	9,073,918.94	79,616.82	9,092.50	2,200.00	-467,641.05	8,697,187.21	3,447,063.99
101 General Reserve Balance Fund	350,000.00	0.00	0.00	350,000.00	50,000.00	400,000.00	**	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00
123 Special Events Fund	1,246.80	0.00	0.00	1,246.80	10,000.00	11,246.80	**	10,000.00	0.00	0.00	0.00	0.00	10,000.00	1,246.80
130 Economic Development Fund	250.00	0.00	0.00	250.00	44,803.20	45,053.20	**	45,000.00	0.00	0.00	0.00	0.00	45,000.00	53.20
147 Unclaimed Monies Fund	13,617.48	0.00	0.00	13,617.48	4,222.03	17,839.51	**	2,000.00	0.00	0.00	0.00	538.99	2,538.99	15,300.52
170 Municipal Income Tax Fund	2,000.00	1,500.00	0.00	500.00	6,413,588.68	6,414,088.68	**	5,513,140.96	0.00	0.00	66,634.78	832,318.34	6,412,094.08	1,994.60
180 kWh Tax Collection (GF) Fund	0.00	0.00	0.00	0.00	482,582.65	482,582.65	**	534,880.00	0.00	0.00	0.00	-52,297.35	482,582.65	0.00
195 Law Library Agency Fund	0.00	0.00	0.00	0.00	11,023.32	11,023.32	**	15,000.00	0.00	0.00	0.00	-3,976.68	11,023.32	0.00
Sub-Total - GENERAL FUNDS	**3,789,095.99**	**112,788.41**	**0.00**	**3,676,307.58**	**15,849,777.78**	**19,526,085.36**	**	**15,193,939.90**	**79,616.82**	**9,092.50**	**68,834.78**	**308,942.25**	**15,660,426.25**	**3,865,659.11**
Special Revenue Funds							**							
200 Street Construction, Maintenance & Repair Fund	713,497.00	9,931.98	0.00	703,565.02	606,134.42	1,309,699.44	**	662,595.54	0.00	0.00	0.00	-190,724.30	471,871.24	837,828.20
201 State Highway Fund Improvement Fund	121,975.67	0.00	0.00	121,975.67	50,406.15	172,381.82	**	52,200.00	0.00	0.00	0.00	-16,596.16	35,603.84	136,777.98
202 Municipal (50%) Motor Vehicle License Tax Fund	202,337.70	0.00	0.00	202,337.70	28,326.27	230,663.97	**	135,000.00	0.00	0.00	0.00	-7,324.75	127,675.25	102,988.72
203 Municipal (100%) Motor Vehicle License Tax Fund	94,997.43	0.00	0.00	94,997.43	50,855.03	145,852.46	**	40,000.00	0.00	0.00	0.00	-9,952.83	30,047.17	115,805.29
204 County Motor Vehicle License Perm. Tax Fund	162,585.70	0.00	0.00	162,585.70	97,169.45	259,755.15	**	12,000.00	0.00	0.00	0.00	-1,859.30	10,140.70	249,614.45
210 EMS Transport Service Fund	481,530.65	10,448.39	0.00	471,082.26	536,328.18	1,007,410.44	**	473,036.00	1,500.00	8,499.16	1,000.00	-23,310.42	460,724.74	546,685.70
220 Recreation Fund	647,000.91	11,633.93	0.00	635,366.98	1,506,497.71	2,141,864.69	**	1,562,859.76	71,000.00	7,600.00	10,600.00	-91,910.16	1,560,149.60	581,715.09
221 Napoleon Aquatic Center	106,185.44	0.00	0.00	106,185.44	367,055.77	473,241.21	**	480,244.62	0.00	0.00	0.00	-161,633.14	318,611.48	154,629.73
222 Nap Aquatic Ctr Reserve Fund	206,030.76	0.00	0.00	206,030.76	4,349.78	210,380.54	**	65,000.00	0.00	0.00	0.00	0.00	65,000.00	145,380.54
223 Nap Aquatic Ctr Debt Reserve Fund	39,310.04	0.00	0.00	39,310.04	261,694.54	301,004.58	**	232,990.00	0.00	0.00	0.00	-300.00	232,690.00	68,314.58
224 Shelterhouse Repair Fund	7,575.77	0.00	0.00	7,575.77	2,567.07	10,142.84	**	0.00	0.00	0.00	0.00	0.00	0.00	10,142.84
227 Napoleon Cemetery Trust Fund	61,272.75	80.90	0.00	61,191.85	41,318.66	102,510.51	**	7,500.00	0.00	0.00	0.00	-7,132.76	367.24	102,143.27
231 Court 2023 Tech Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
240 Hotel/Motel Tax Fund	0.00	0.00	0.00	0.00	124,893.96	124,893.96	**	90,000.00	0.00	0.00	0.00	23,316.98	113,316.98	11,576.98
242 Fire Equipment Fund	570,979.23	22,760.00	0.00	548,219.23	287,411.19	835,630.42	**	387,500.00	0.00	0.00	239,655.24	-21,756.06	605,399.18	230,231.24
243 Refund-Fire Loss Claim Fund	0.00	0.00	0.00	0.00	0.00	0.00	**	10,000.00	0.00	0.00	0.00	-10,000.00	0.00	0.00
250 Local Corona Relief	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00
252 American Rescue Plan Act	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00
253 OneOhio Fund	22,689.30	0.00	0.00	22,689.30	11,161.06	33,850.36	**	1,700.00	0.00	0.00	0.00	-1,700.00	0.00	33,850.36
261 CDBG Program Income Fund	27,187.40	0.00	0.00	27,187.40	4,382.00	31,569.40	**	20,000.00	0.00	0.00	0.00	1,965.50	21,965.50	9,603.90
270 Indigent Drivers Alcohol Treatment Fund	82,046.14	0.00	0.00	82,046.14	5,062.17	87,108.31	**	25,000.00	0.00	0.00	0.00	-17,582.02	7,417.98	79,690.33
271 Law Enforcement & Education Fund	481.02	131.00	0.00	350.02	407.22	757.24	**	1,360.00	0.00	0.00	0.00	-607.00	753.00	4.24
272 Court Computerization Fund	193,731.50	1,021.55	0.00	192,709.95	37,051.96	229,761.91	**	40,000.00	0.00	0.00	0.00	-18,399.95	21,600.05	208,161.86
273 Law Enforcement Trust Fund	6,838.30	0.00	0.00	6,838.30	207.15	7,045.45	**	1,000.00	0.00	0.00	0.00	-1,000.00	0.00	7,045.45
274 Mandatory Drug Fine Fund	21,810.97	0.00	0.00	21,810.97	725.16	22,536.13	**	2,000.00	0.00	0.00	0.00	-2,000.00	0.00	22,536.13
275 Municipal Probation Service Fund	194,792.27	3,555.96	0.00	191,236.31	28,993.32	220,229.63	**	25,684.24	0.00	0.00	0.00	-9,246.79	16,437.45	203,792.18
277 Probation Officer Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00
278 Court Special Projects Improvement Fund	183,085.33	0.00	0.00	183,085.33	51,176.30	234,261.63	**	67,600.00	0.00	0.00	0.00	0.00	67,600.00	166,661.63
279 Handicap Parking Fines Fund	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	**	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00
280 Certified Police Training Fund	25,971.63	0.00	0.00	25,971.63	15,480.94	41,452.57	**	2,000.00	0.00	0.00	0.00	-2,000.00	0.00	41,452.57
281 Indigent Drivers Interlock Alcohol Monitoring Fund	87,801.71	0.00	0.00	87,801.71	6,101.14	93,902.85	**	5,000.00	0.00	0.00	0.00	-3,000.00	2,000.00	91,902.85
287 CCA 2.0 Grant Fund	6,178.54	600.00	0.00	5,578.54	105,919.00	111,497.54	**	91,731.48	0.00	0.00	18,630.30	-9,878.84	100,482.94	11,014.60
288 Justice Reinvestment Incentive Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290 Police Pension Fund	0.00	0.00	0.00	0.00	125,063.69	125,063.69	**	223,600.00	0.00	0.00	0.00	-98,536.31	125,063.69	0.00
291 Fire Pension Fund	0.00	0.00	0.00	0.00	62,531.74	62,531.74	**	112,850.00	0.00	0.00	0.00	-50,318.26	62,531.74	0.00
295 IRS 125 Employee Benefits Plan Fund	7,382.41	0.00	0.00	7,382.41	5,337.41	12,719.82	**	5,000.00	0.00	0.00	0.00	-1,380.50	3,619.50	9,100.32
Sub-Total - SPECIAL REVENUE FUNDS	**4,276,375.57**	**60,163.71**	**0.00**	**4,216,211.86**	**4,424,608.44**	**8,640,820.30**	**	**4,835,451.64**	**72,500.00**	**16,099.16**	**269,885.54**	**-732,867.07**	**4,461,069.27**	**4,179,751.03**
Debt Service Funds							**							
300 General Bond Retirement Fund	11,644.48	0.00	0.00	11,644.48	57,750.00	69,394.48	**	52,500.00	0.00	0.00	0.00	0.00	52,500.00	16,894.48
310 S.A. Bond Retirement Fund	653,983.96	0.00	0.00	653,983.96	19,825.14	673,809.10	**	10.00	0.00	0.00	0.00	-9.89	0.11	673,808.99
320 Oakwood/American TIF Fund	81,869.25	0.00	0.00	81,869.25	31,472.54	113,341.79		5,900.00	0.00	0.00	0.00	-1,008.40	4,891.60	108,450.19
330 PACE Energy Proj. Oakwood	0.00	0.00	0.00	0.00	40,538.19	40,538.19		81,100.00	0.00	0.00	0.00	-40,561.81	40,538.19	0.00
Sub-Total - DEBT SERVICE FUNDS	**747,497.69**	**0.00**	**0.00**	**747,497.69**	**149,585.87**	**897,083.56**	**	**139,510.00**	**0.00**	**0.00**	**0.00**	**-41,580.10**	**97,929.90**	**799,153.66**
Capital Projects Funds							**							
400 Capital Improvement Fund	1,656,024.98	51,107.49	0.00	1,604,917.49	1,926,842.46	3,531,759.95	**	2,218,495.00	0.00	0.00	0.00	-496,457.33	1,722,037.67	1,809,722.28
401 CIP Funding Reserve Fund	82,436.90	0.00	0.00	82,436.90	10,000.00	92,436.90	**	0.00	0.00	0.00	0.00	0.00	0.00	92,436.90
410 Fire Facility Training Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 One Time Strat. Comm. Grant	135,000.00	0.00	0.00	135,000.00	0.00	135,000.00		0.00	135,000.00	0.00	0.00	0.00	135,000.00	0.00
430 2025 FIRE Truck Acquisition	0.00	0.00	0.00	0.00	650,540.26	650,540.26		0.00	0.00	0.00	613,915.88	-3,789.17	610,126.71	40,413.55
434 Oakwood Ave. Imp. Project Fund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
435 E. Washington Street Improvement Fund	0.00	0.00	0.00	0.00	3,150,000.00	3,150,000.00		0.00	0.00	3,950,000.00	0.00	-800,000.00	3,150,000.00	0.00
Sub-Total - CAPITAL PROJECT FUNDS	**1,873,461.88**	**51,107.49**	**0.00**	**1,822,354.39**	**5,737,382.72**	**4,409,737.11**	**	**2,218,495.00**	**135,000.00**	**3,950,000.00**	**613,915.88**	**-1,300,246.50**	**5,617,164.38**	**1,942,572.73**
PROPRIETARY FUND TYPE							**							
Enterprise Funds							**							
500 Electric Utility Revenue Fund	7,868,746.75	199,337.03	0.00	7,669,409.72	17,613,351.13	25,282,760.85	**	18,905,194.15	11,200.00	20,000.00	0.00	-990,496.55	17,945,897.60	7,336,863.25
503 Electric Development Fund	6,901,471.43	312,504.34	0.00	6,588,967.09	600,205.80	7,189,172.89	**	3,900,000.00	0.00	0.00	0.00	-1,249,257.00	2,650,743.00	4,538,429.89

510 Water Revenue Fund	1,927,499.65	48,984.00	0.00	1,878,515.65	5,031,764.00	6,910,279.65	**	4,812,522.37	0.00	0.00	0.00	-311,122.46	4,501,399.91	2,408,879.74
511 Water Depreciation Reserve Fund	494,602.86	0.00	0.00	494,602.86	1,012,541.26	1,507,144.12	**	710,000.00	0.00	-400,000.00	400,000.00	-220,667.50	489,332.50	1,017,811.62
512 Water Debt Reserve Fund	507,966.75	0.00	0.00	507,966.75	352,446.87	860,413.62	**	253,845.00	0.00	0.00	0.00	-10,478.50	243,366.50	617,047.12
513 Water OWDA Bond Retirement Fund	47,662.59	0.00	0.00	47,662.59	26,992.73	74,655.32	**	22,775.00	100.00	100.00	0.00	-11,508.80	11,466.20	63,189.12
515 Maumee River Crossing Project Fund	0.00	0.00	0.00	0.00	432,000.00	432,000.00		0.00	0.00	400,000.00	0.00	-8,604.00	391,396.00	40,604.00
519 Water Plant Renovation & Improvement Prj.Fund	300,783.02	0.00	0.00	300,783.02	497,217.40	798,000.42	**	572,575.00	201.00	0.00	0.00	-0.90	572,775.10	225,225.32
520 Sewer Utility (WWT) Revenue Fund	2,240,059.44	24,400.02	0.00	2,215,659.42	4,644,494.84	6,860,154.26	**	4,905,426.00	0.00	0.00	0.00	-304,806.55	4,600,619.45	2,259,534.81
521 Sewer (WWT) Replacement & Improvmnt. Fund	5,133,185.32	105,859.42	0.00	5,027,325.90	1,015,169.84	6,042,495.74	**	4,415,000.00	0.00	-2,450,000.00	30,000.00	-341,193.08	1,653,806.92	4,388,688.82
522 Sewer (WWT) Utility Reserve Fund	1,154.47	0.00	0.00	1,154.47	1,089,662.14	1,090,816.61	**	1,081,520.00	0.00	0.00	0.00	-50,885.34	1,030,634.66	60,181.95
523 OWDA SA Debt Retirement Fund	128,678.01	0.00	0.00	128,678.01	133,081.29	261,759.30	**	107,595.00	775.00	775.00	0.00	-54,739.84	54,405.16	207,354.14
531 Van Hyning Pump Station Replacement Fund	3,057.48	0.00	0.00	3,057.48	122,414.88	125,472.36		120,000.00	0.00	0.00	0.00	-5,882.56	114,117.44	11,354.92
532 Williams Pump Station Improvement Fund	22,109.55	0.00	0.00	22,109.55	79,734.02	101,843.57	**	77,451.00	0.00	0.00	0.00	-1.42	77,449.58	24,393.99
560 Sanitation (Refuse) Revenue Fund	1,299,052.59	51,179.66	0.00	1,247,872.93	1,051,491.99	2,299,364.92	**	1,293,349.48	0.00	12,699.00	0.00	-155,961.79	1,150,086.69	1,149,278.23
561 Sanitation (Refuse) Depreciation Reserve Fund	14,759.46	0.00	0.00	14,759.46	56,961.76	71,721.22	**	7,000.00	0.00	0.00	0.00	-7,000.00	0.00	71,721.22
580 Meter Deposit (Electric & Water) Fund	640,931.31	0.00	0.00	640,931.31	30,689.72	671,621.03	**	25,000.00	0.00	0.00	0.00	-2,656.90	22,343.10	649,277.93
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Sub-Total - ENTERPRISE FUNDS	**27,531,720.68**	**742,264.47**	**0.00**	**26,789,456.21**	**33,790,219.67**	**60,579,675.88**	**	**41,209,253.00**	**12,276.00**	**-2,416,426.00**	**430,000.00**	**-3,725,263.19**	**35,509,839.81**	**25,069,836.07**
							**							
Internal Service Funds							**							
600 Central Garage Rotary Fund	100,059.89	522.17	0.00	99,537.72	367,659.31	467,197.03	**	411,588.32	0.00	0.00	0.00	-47,890.08	363,698.24	103,498.79
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Sub-Total - INTERNAL SERVICE FUNDS	**100,059.89**	**522.17**	**0.00**	**99,537.72**	**367,659.31**	**467,197.03**	**	**411,588.32**	**0.00**	**0.00**	**0.00**	**-47,890.08**	**363,698.24**	**103,498.79**
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TOTAL - ALL FUNDS	**38,318,211.70**	**966,846.25**	**0.00**	**37,351,365.45**	**60,319,233.79**	**94,520,599.24**	**	**64,008,237.86**	**299,392.82**	**1,558,765.66**	**1,382,636.20**	**-5,538,904.69**	**61,710,127.85**	**35,960,471.39**
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SIGNED:

1/26/2026

Fiscal Officer **Date**

Finance Director

APPROVED BY: County Budget Commission

County Auditor: ____________________

County Treasurer: ____________________

County Prosecuting Attorney: ____________________

2026 (Initial) and AMENDED CERTIFICATION OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

From the City of Napoleon in Henry County, Ohio, for Fiscal Year Ending December 31, 2026

Initial Official Amended Certificate of Estimated Resources in 2026.

FUND TYPE/CLASSIFICATION	Cash Balance as of December 31, 2025	*Encumbrances "Original" as of December 31, 2025*	Advances Not Repaid	Carryover Balance Available for Appropriation	Total Amount From All Sources Available For Expenditures 2025	Total Amount Available Plus Balances for 2025	**	== VERIFICATION TOTALS & BALANCE AVAILABLE ==: 2025 ORIGINAL APPROPRIATION Ord. 046-25	TOTAL APPROPRIATIONS ORG. + SUPP'S.	VERIFICATION TOTALS NET AVAIL.BAL.
GOVERNMENTAL FUND TYPES							**			
General Funds							**			
100 General Fund	3,532,325.45	73,037.34	0.00	3,459,288.11	8,388,712.00	11,848,000.11	**	9,436,203.00	9,436,203.00	2,411,797.11
101 General Reserve Balance Fund	400,000.00	0.00	0.00	400,000.00	50,000.00	450,000.00	**	0.00	0.00	450,000.00
123 Special Events Fund	11,246.80	10,000.00	0.00	1,246.80	10,000.00	11,246.80	**	10,000.00	10,000.00	1,246.80
130 Economic Development Fund	53.20	0.00	0.00	53.20	47,000.00	47,053.20	**	47,000.00	47,000.00	53.20
147 Unclaimed Monies Fund	15,300.52	0.00	0.00	15,300.52	2,000.00	17,300.52	**	2,000.00	2,000.00	15,300.52
170 Municipal Income Tax Fund	1,994.60	0.00	0.00	1,994.60	5,750,100.00	5,752,094.60	**	5,671,033.00	5,671,033.00	81,061.60
180 kWh Tax Collection (GF) Fund	0.00	0.00	0.00	0.00	553,980.00	553,980.00	**	553,980.00	553,980.00	0.00
195 Law Library Agency Fund	0.00	0.00	0.00	0.00	15,000.00	15,000.00	**	15,000.00	15,000.00	0.00
Sub-Total - GENERAL FUNDS	**3,960,920.57**	**83,037.34**	**0.00**	**3,877,883.23**	**14,816,792.00**	**18,694,675.23**	**	**15,735,216.00**	**15,735,216.00**	**2,959,459.23**
Special Revenue Funds							**			
200 Street Construction, Maintenance & Repair Fund	862,674.01	14,913.83	0.00	847,760.18	549,157.00	1,396,917.18	**	733,088.00	733,088.00	663,829.18
201 State Highway Fund Improvement Fund	136,777.98	0.00	0.00	136,777.98	38,500.00	175,277.98	**	57,200.00	57,200.00	118,077.98
202 Municipal (50%) Motor Vehicle License Tax Fund	98,358.72	0.00	0.00	98,358.72	26,000.00	124,358.72	**	5,000.00	5,000.00	119,358.72
203 Municipal (100%) Motor Vehicle License Tax Fund	115,805.29	0.00	0.00	115,805.29	45,000.00	160,805.29	**	45,000.00	45,000.00	115,805.29
204 County Motor Vehicle License Perm. Tax Fund	254,160.85	4,546.40	0.00	249,614.45	53,000.00	302,614.45	**	17,000.00	17,000.00	285,614.45
210 EMS Transport Service Fund	558,428.95	5,082.15	0.00	553,346.80	397,200.00	950,546.80	**	535,641.00	535,641.00	414,905.80
220 Recreation Fund	599,665.57	6,316.55	0.00	593,349.02	1,305,650.00	1,898,999.02	**	1,632,404.00	1,632,404.00	266,595.02
221 Napoleon Aquatic Center	169,629.73	15,000.00	0.00	154,629.73	337,360.00	491,989.73	**	342,954.00	342,954.00	149,035.73
222 Nap Aquatic Ctr Reserve Fund	145,380.54	0.00	0.00	145,380.54	3,000.00	148,380.54	**	30,000.00	30,000.00	118,380.54
223 Nap Aquatic Ctr Debt Reserve Fund	68,314.58	0.00	0.00	68,314.58	258,500.00	326,814.58	**	231,990.00	231,990.00	94,824.58
224 Shelterhouse Repair Fund	10,142.84	0.00	0.00	10,142.84	2,200.00	12,342.84	**	9,000.00	9,000.00	3,342.84
227 Napoleon Cemetery Trust Fund	102,224.17	0.00	0.00	102,224.17	3,100.00	105,324.17	**	0.00	0.00	105,324.17
231 Court 2023 Tech Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
240 Hotel/Motel Tax Fund	11,576.98	0.00	0.00	11,576.98	95,000.00	106,576.98	**	90,000.00	90,000.00	16,576.98
242 Fire Equipment Fund	230,245.68	0.00	0.00	230,245.68	141,000.00	371,245.68	**	112,554.00	112,554.00	258,691.68
243 Refund-Fire Loss Claim Fund	0.00	0.00	0.00	0.00	10,000.00	10,000.00	**	10,000.00	10,000.00	0.00
250 Local Corona Relief	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00
252 American Rescue Plan Act	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00
253 OneOhio Fund	33,850.36	0.00	0.00	33,850.36	21,000.00	54,850.36	**	1,700.00	1,700.00	53,150.36
261 CDBG Program Income Fund	9,603.90	0.00	0.00	9,603.90	15,000.00	24,603.90	**	10,000.00	10,000.00	14,603.90
270 Indigent Drivers Alcohol Treatment Fund	79,690.33	0.00	0.00	79,690.33	6,000.00	85,690.33	**	25,000.00	25,000.00	60,690.33
271 Law Enforcement & Education Fund	135.24	0.00	0.00	135.24	850.00	985.24	**	850.00	850.00	135.24
272 Court Computerization Fund	208,298.42	0.00	0.00	208,298.42	37,000.00	245,298.42	**	100,000.00	100,000.00	145,298.42
273 Law Enforcement Trust Fund	7,045.45	0.00	0.00	7,045.45	200.00	7,245.45	**	1,000.00	1,000.00	6,245.45
274 Mandatory Drug Fine Fund	22,536.13	0.00	0.00	22,536.13	1,000.00	23,536.13	**	2,000.00	2,000.00	21,536.13
275 Municipal Probation Service Fund	207,348.14	0.00	0.00	207,348.14	30,400.00	237,748.14	**	20,751.00	20,751.00	216,997.14
278 Court Special Projects Improvement Fund	166,661.63	0.00	0.00	166,661.63	60,000.00	226,661.63	**	65,000.00	65,000.00	161,661.63
279 Handicap Parking Fines Fund	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	**	0.00	0.00	1,100.00
280 Certified Police Training Fund	41,452.57	0.00	0.00	41,452.57	10,000.00	51,452.57	**	500.00	500.00	50,952.57
281 Indigent Drivers Interlock Alcohol Monitoring Fund	92,296.85	394.00	0.00	91,902.85	3,000.00	94,902.85	**	5,000.00	5,000.00	89,902.85
287 CCA 2.0 Grant Fund	11,614.60	0.00	0.00	11,614.60	111,850.00	123,464.60	**	140,844.00	140,844.00	(17,379.40)
288 Justice Reinvestment Incentive Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00
290 Police Pension Fund	0.00	0.00	0.00	0.00	127,500.00	127,500.00	**	125,500.00	125,500.00	2,000.00
291 Fire Pension Fund	0.00	0.00	0.00	0.00	64,575.00	64,575.00	**	63,000.00	63,000.00	1,575.00
295 IRS 125 Employee Benefits Plan Fund	9,100.32	0.00	0.00	9,100.32	5,200.00	14,300.32	**	5,000.00	5,000.00	9,300.32
Sub-Total - SPECIAL REVENUE FUNDS	**4,254,119.83**	**46,252.93**	**0.00**	**4,207,866.90**	**3,758,242.00**	**7,966,108.90**	**	**4,417,976.00**	**4,417,976.00**	**3,548,132.90**
Debt Service Funds							**			
300 General Bond Retirement Fund	16,894.48	0.00	0.00	16,894.48	0.00	16,894.48	**	0.00	0.00	16,894.48
310 S.A. Bond Retirement Fund	673,808.99	0.00	0.00	673,808.99	15,050.00	688,858.99	**	0.00	0.00	688,858.99

320 Oakwood/American TIF Fund	108,450.19	0.00	0.00	108,450.19	57,000.00	165,450.19		5,900.00	5,900.00	159,550.19
330 PACE Energy Proj. Oakwood	0.00	0.00	0.00	0.00	121,700.00	121,700.00		121,639.00	121,639.00	61.00
							**			
Sub-Total - DEBT SERVICE FUNDS	**799,153.66**	**0.00**	**0.00**	**799,153.66**	**193,750.00**	**992,903.66**	**	**127,539.00**	**127,539.00**	**865,364.66**
							**			
Capital Projects Funds							**			
400 Capital Improvement Fund	2,046,135.01	205,659.55	0.00	1,840,475.46	1,667,000.00	3,507,475.46	**	2,432,475.00	2,432,475.00	1,075,000.46
401 CIP Funding Reserve Fund	92,436.90	0.00	0.00	92,436.90	10,000.00	102,436.90	**	0.00	0.00	102,436.90
410 Fire Facility Training Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00
420 One Time Strat. Comm. Grant	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
430 2025 Fire Truck Acquisition Fund	40,413.55	0.00	0.00	40,413.55	82,000.00	122,413.55		81,275.00	81,275.00	41,138.55
435 E. Washington St.Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00		1,356,500.00	1,356,500.00	(1,356,500.00)
435 W. Clinton/Erie St. Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00		865,000.00	865,000.00	(865,000.00)
437 N. Perry St. Improvement Fund							**			
Sub-Total - CAPITAL PROJECT FUNDS	**2,178,985.46**	**205,659.55**	**0.00**	**1,973,325.91**	**1,759,000.00**	**3,732,325.91**	**	**4,735,250.00**	**2,513,750.00**	**1,218,575.91**
							**			
PROPRIETARY FUND TYPE							**			
Enterprise Funds							**			
500 Electric Utility Revenue Fund	7,553,323.09	152,638.76	0.00	7,400,684.33	17,193,990.00	24,594,674.33	**	19,083,568.00	19,083,568.00	5,511,106.33
503 Electric Development Fund	6,565,639.08	1,963,899.60	0.00	4,601,739.48	550,000.00	5,151,739.48	**	900,000.00	900,000.00	4,251,739.48
510 Water Revenue Fund	2,501,960.85	57,441.68	0.00	2,444,519.17	4,227,165.00	6,671,684.17	**	5,266,054.00	5,266,054.00	1,405,630.17
511 Water Depreciation Reserve Fund	1,019,431.99	1,620.37	0.00	1,017,811.62	266,000.00	1,283,811.62	**	757,000.00	757,000.00	526,811.62
512 Water Debt Reserve Fund	617,047.12	0.00	0.00	617,047.12	262,500.00	879,547.12	**	249,145.00	249,145.00	630,402.12
513 Water OWDA Bond Retirement Fund	63,189.12	0.00	0.00	63,189.12	4,000.00	67,189.12	**	0.00	0.00	67,189.12
515 Maumee River Crossing Fund	258,612.00	218,008.00	0.00	40,604.00	5,002,000.00	5,042,604.00		5,000,000.00	5,000,000.00	42,604.00
519 Water Plant Renovation & Improvement Prj.Fund	225,225.32	0.00	0.00	225,225.32	583,275.00	808,500.32	**	574,500.00	574,500.00	234,000.32
520 Sewer Utility (WWT) Revenue Fund	2,323,114.76	40,232.02	0.00	2,282,882.74	4,304,095.00	6,586,977.74	**	5,324,192.00	5,324,192.00	1,262,785.74
521 Sewer (WWT) Replacement & Improvmnt. Fund	4,423,562.49	0.00	0.00	4,423,562.49	901,000.00	5,324,562.49	**	1,443,000.00	1,443,000.00	3,881,562.49
522 Sewer (WWT) Utility Reserve Fund	60,181.95	0.00	0.00	60,181.95	1,089,000.00	1,149,181.95	**	1,081,423.00	1,081,423.00	67,758.95
523 OWDA SA Debt Retirement Fund	207,354.14	0.00	0.00	207,354.14	22,500.00	229,854.14	**	0.00	0.00	229,854.14
531 Van Hyning Pump Station Replacement Fund	11,354.92	0.00	0.00	11,354.92	121,000.00	132,354.92		118,756.00	118,756.00	13,598.92
532 Williams Pump Station Improvement Fund	24,393.99	0.00	0.00	24,393.99	78,950.00	103,343.99	**	77,451.00	77,451.00	25,892.99
560 Sanitation (Refuse) Revenue Fund	1,168,334.78	3,750.00	0.00	1,164,584.78	958,982.00	2,123,566.78	**	1,424,174.00	1,424,174.00	699,392.78
561 Sanitation (Refuse) Depreciation Reserve Fund	71,721.22	0.00	0.00	71,721.22	57,000.00	128,721.22	**	7,000.00	7,000.00	121,721.22
580 Meter Deposit (Electric & Water) Fund	649,277.93	0.00	0.00	649,277.93	30,000.00	679,277.93	**	25,000.00	25,000.00	654,277.93
							**			
Sub-Total - ENTERPRISE FUNDS	**27,743,724.75**	**2,437,590.43**	**0.00**	**25,306,134.32**	**35,651,457.00**	**60,957,591.32**	**	**41,331,263.00**	**41,331,263.00**	**19,626,328.32**
							**			
Internal Service Funds							**			
600 Central Garage Rotary Fund	104,413.86	392.90	0.00	104,020.96	428,619.00	532,639.96	**	405,174.00	405,174.00	127,465.96
							**			
Sub-Total - INTERNAL SERVICE FUNDS	**104,413.86**	**392.90**	**0.00**	**104,020.96**	**428,619.00**	**532,639.96**	**	**405,174.00**	**405,174.00**	**127,465.96**
							**			
							**			
TOTAL - ALL FUNDS	**39,041,318.13**	**2,772,933.15**	**0.00**	**36,268,384.98**	**56,607,860.00**	**92,876,244.98**	**	**66,752,418.00**	**64,530,918.00**	**28,345,326.98**
							**			

SIGNED:

APPROVED BY: County Budget Commission

1/26/2026

County Auditor: ______________________

Fiscal Officer **Date**

County Treasurer: ______________________

Finance Director

County Prosecuting Attorney: ______________________

2026 Ordinances

- **Budget Summary**
- **Transfer of Funds**
- **Allocation of Income Tax**
- **Reimbursable Costs**
- **Employee Pay Plans**
- **CIC Contribution**
- **Master Vendor List**
- **Master Bid List**

ORDINANCE NO. 046-25

AN ORDINANCE ESTABLISHING THE APPROPRIATION MEASURE (BUDGET) OF THE CITY OF NAPOLEON, OHIO FOR THE FISCAL YEAR ENDING DECEMBER 31, 2026, LISTED IN EXHIBIT A; AND DECLARING AN EMERGENCY

WHEREAS, Council desires to pass an annual appropriation measure of the City of Napoleon for the fiscal year ending December 31, 2026; **Now Therefore,**

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That this annual appropriation measure be passed, and the sums as contained in Exhibit A, attached hereto and made a part of this Ordinance, are set aside and appropriated for the fiscal year ending December 31, 2026.

Section 2. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of the City of Napoleon, Ohio.

Section 3. That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further, if any portion of this Ordinance is found to be invalid for any reason, only that portion shall be held invalid and the remainder shall remain valid.

Section 4. That, pursuant to 121.03(f) of the Codified Ordinances of the City of Napoleon, Ohio, this Ordinance is declared to be an Ordinance providing for appropriations for the current expenses of the City appropriations immediately required for the City to operate; therefore, this Ordinance shall be in full force and effect immediately upon its passage, subject to the approval by the Mayor, otherwise it shall take effect at the earliest time permitted by law. Further, the Emergency Clause is necessary to be in effect at the earliest possible time to allow for proper and timely procedure establishing the appropriation measure, and for further reasons as stated in the Preamble hereof.

Passed: 12/15/2025

J. Ross Durham, Council President

Approved: 12/15/2025

Joseph D. Bialorucki, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain

Attest: Ann Harper
____
Ann Harper, Clerk of Council

I, Ann Harper, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Ordinance No. 046-25 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _______ day of ____________________, 2025; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

____
Ann Harper, Clerk of Council

		2026 REQUESTED BUDGET		
DEPT	DESCRIPTION	PERSONAL	OTHER	TOTAL
1100	City Council/Legislative	46,783.59	8,195.00	54,978.59
1200	Mayor/Executive	18,977.34	1,600.00	20,577.34
1300	City Manager/Administrative	272,549.36	16,000.00	288,549.36
1370	City Manager/Human Resources	121,844.42	15,100.00	136,944.42
1400	Law Director/ Administrative	297,910.50	106,810.00	404,720.50
1500	Finance/Administrative	362,825.87	112,830.00	475,655.87
1520	Finance/Utility Billing	167,669.82	129,350.00	297,019.82
1600	Information Technology/Administration	237,112.52	120,885.00	357,997.52
1700	Engineering/City Engineer	362,267.06	160,245.00	522,512.06
1800	Municipal Court/Judicial	671,824.62	128,980.00	800,804.62
1900	General Gov./Miscellaneous	0.00	192,300.00	192,300.00
2100	Police/Safety Services	2,385,163.18	459,518.00	2,844,681.18
2101	Police/Code Enforcement	50,133.10	7,150.00	57,283.10
2102	Police/School Res. Officer	121,850.79	15,550.00	137,400.79
2103	Police/K-9 Unit	147,084.30	16,960.00	164,044.30
2200	Fire/Safety Services	1,873,283.67	267,310.00	2,140,593.67
4700	Cemetery/Grounds	144,633.99	40,260.00	184,893.99
5130	Service/Blds.,Properties,Equip.	126,493.54	17,770.00	144,263.54
9800	Reimbursements-Shared Expenses	0.00	75,780.00	75,780.00
9900	Transfer Accounts	0.00	135,200.00	135,200.00
	100 GENERAL FUND	**7,408,407.69**	**2,027,793.00**	**9,436,200.69**
1900	General Gov./Miscellaneous	0.00	0.00	0.00
	101 GENERAL RESERVE BALANCE FUND	**0.00**	**0.00**	**0.00**
1900	General Gov./Miscellaneous	0.00	10,000.00	10,000.00
	123 SPECIAL EVENTS FUND	**0.00**	**10,000.00**	**10,000.00**
3500	Economic Development	0.00	47,000.00	47,000.00
	130 ECONOMIC DEVELOPMENT FUND	**0.00**	**47,000.00**	**47,000.00**
9400	Unclaimed Monies Agency Accounts	0.00	0.00	0.00
9900	Transfer Accounts	0.00	2,000.00	2,000.00
	147 UNCLAIMED MONIES FUND	**0.00**	**2,000.00**	**2,000.00**
1510	Finance/Income Tax Collection	102,342.78	243,690.00	346,032.78
9900	Transfer Accounts	0.00	5,325,000.00	5,325,000.00
	170 MUNICIPAL INCOME TAX FUND	**102,342.78**	**5,568,690.00**	**5,671,032.78**
9800	Reimbursements-Shared Expenses	0.00	163,980.00	163,980.00
9900	Transfer Accounts	0.00	390,000.00	390,000.00
	180 KWH TAX COLLECTION FUND (GF)	**0.00**	**553,980.00**	**553,980.00**
1800	Municipal Court/Judicial	0.00	7,500.00	7,500.00
9900	Transfer Accounts	0.00	7,500.00	7,500.00
	195 LAW LIBRARY FUND	**0.00**	**15,000.00**	**15,000.00**
5100	Service/Streets Maint.&Prop.	380,527.80	214,665.00	595,192.80
5110	Service/Ice And Snow Removal	47,025.00	63,350.00	110,375.00
5120	Service/Storm Drainage	12,017.50	15,500.00	27,517.50
	200 STREET CONST.MAINT.&REPAIR FD	**439,570.30**	**293,515.00**	**733,085.30**
5100	Service/Streets Maint.&Prop.	0.00	57,200.00	57,200.00
	201 STATE HIGHWAY IMPROVEMENT FUND	**0.00**	**57,200.00**	**57,200.00**
5100	Service/Streets Maint.&Prop.	0.00	5,000.00	5,000.00
	202 MUNI.(50%)MOTOR VEH.LIC.TAS FD	**0.00**	**5,000.00**	**5,000.00**
5100	Service/Streets Maint.&Prop.	0.00	45,000.00	45,000.00

		2026 REQUESTED BUDGET		
DEPT	DESCRIPTION	PERSONAL	OTHER	TOTAL
9900	Transfer Accounts	0.00	0.00	0.00
	203 MUNI.(100%)MOTOR VEH.LIC.TASFD	**0.00**	**45,000.00**	**45,000.00**
5100	Service/Streets Maint.&Prop.	0.00	17,000.00	17,000.00
	204 CO VEH LIC PERMISSIVE TAX FUND	**0.00**	**17,000.00**	**17,000.00**
2200	Fire/Safety Services	0.00	291,041.07	291,041.07
9800	Reimbursements-Shared Expenses	0.00	205,000.00	205,000.00
9900	Transfer Accounts	0.00	39,600.00	39,600.00
	210 EMS TRANSPORT SERVICE FUND	**0.00**	**535,641.07**	**535,641.07**
4100	Recreation/Administrative	148,118.84	7,780.00	155,898.84
4200	Recreation/Golf Operating	290,584.69	249,870.00	540,454.69
4300	Recreation/Pool Operating	159,937.54	113,385.00	273,322.54
4400	Recreation/Parks & Programs	398,285.84	264,440.00	662,725.84
	220 RECREATION FUND	**996,926.91**	**635,475.00**	**1,632,401.91**
4300	Recreation/Pool Operating	50,654.14	292,300.00	342,954.14
	221 NAPOLEON AQUATIC CENTER	**50,654.14**	**292,300.00**	**342,954.14**
4300	Recreation/Pool Operating	0.00	30,000.00	30,000.00
8300	Revenue Funds Debt Services	0.00	0.00	0.00
	222 NAP AQUATIC CTR RESERVE FUND	**0.00**	**30,000.00**	**30,000.00**
8300	Revenue Funds Debt Services	0.00	231,990.00	231,990.00
	223 NAP AQUATIC CTR DEBT RES FUND	**0.00**	**231,990.00**	**231,990.00**
4400	Recreation/Parks & Programs	0.00	9,000.00	9,000.00
	224 SHELTER HOUSE FACILITY REPAIR	**0.00**	**9,000.00**	**9,000.00**
4700	Cemetery/Grounds	0.00	0.00	0.00
	227 CEMETERY TRUST FUND	**0.00**	**0.00**	**0.00**
1800	Municipal Court/Judicial	0.00	0.00	0.00
9900	Transfer Accounts	0.00	0.00	0.00
	231 COURT 2023 TECH GRANT FUND	**0.00**	**0.00**	**0.00**
3800	Travel And Tourism (3%)	0.00	45,000.00	45,000.00
9900	Transfer Accounts	0.00	45,000.00	45,000.00
	240 HOTEL/MOTEL TAX FUND	**0.00**	**90,000.00**	**90,000.00**
2200	Fire/Safety Services	0.00	112,554.00	112,554.00
	242 FIRE EQUIPMENT FUND	**0.00**	**112,554.00**	**112,554.00**
1900	General Gov./Miscellaneous	0.00	10,000.00	10,000.00
	243 FIRE LOSS CLAIMS FUND	**0.00**	**10,000.00**	**10,000.00**
2100	Police/Safety Services	0.00	1,700.00	1,700.00
	253 ONEOHIO FUND	**0.00**	**1,700.00**	**1,700.00**
3300	Cdbg, Chis & Chip Dev.Grants	0.00	10,000.00	10,000.00
	261 CDBG PROGRAM INCOME FUND	**0.00**	**10,000.00**	**10,000.00**

		2026 REQUESTED BUDGET		
DEPT	DESCRIPTION	PERSONAL	OTHER	TOTAL
1800	Municipal Court/Judicial	0.00	25,000.00	25,000.00
	270 INDIGENT DRIV. ALCOHOL FUND	**0.00**	**25,000.00**	**25,000.00**
2100	Police/Safety Services	0.00	850.00	850.00
	271 LAW ENFORCEMENT & ED. FUND	**0.00**	**850.00**	**850.00**
1800	Municipal Court/Judicial	0.00	85,000.00	85,000.00
9800	Reimbursements-Shared Expenses	0.00	15,000.00	15,000.00
	272 COURT COMPUTERIZATION FUND	**0.00**	**100,000.00**	**100,000.00**
2100	Police/Safety Services	0.00	1,000.00	1,000.00
	273 LAW ENFORCEMENT TRUST FUND	**0.00**	**1,000.00**	**1,000.00**
2100	Police/Safety Services	0.00	2,000.00	2,000.00
	274 MANDATORY DRUG FINE FUND	**0.00**	**2,000.00**	**2,000.00**
1810	Municipal Court/Probation Department	16,251.00	4,500.00	20,751.00
	275 MUNICIPAL PROBATION SERV. FUND	**16,251.00**	**4,500.00**	**20,751.00**
1800	Municipal Court/Judicial	0.00	65,000.00	65,000.00
	278 COURT SPECIAL PROJECTS FUND	**0.00**	**65,000.00**	**65,000.00**
2100	Police/Safety Services	0.00	500.00	500.00
2102	Police/School Res. Officer	0.00	0.00	0.00
2103	Police/K-9 Unit	0.00	0.00	0.00
	280 CERTIFIED POLICE TRAINING FUND	**0.00**	**500.00**	**500.00**
1800	Municipal Court/Judicial	0.00	5,000.00	5,000.00
	281 INDIGENT DRIVERS INTERLOCK/ALC	**0.00**	**5,000.00**	**5,000.00**
2025	Municipal Court/Cca 2.0	140,844.14	0.00	140,844.14
2023	Municipal Court/Cca 2.0	0.00	0.00	0.00
	287 CCA 2.0 GRANT FUND	**140,844.14**	**0.00**	**140,844.14**
2100	Police/Safety Services	0.00	125,500.00	125,500.00
	290 POLICE PENSION FUND	**0.00**	**125,500.00**	**125,500.00**
2200	Fire/Safety Services	0.00	63,000.00	63,000.00
	291 FIRE PENSION FUND	**0.00**	**63,000.00**	**63,000.00**
1900	General Gov./Miscellaneous	0.00	5,000.00	5,000.00
	295 IRS 125 EMPLOYEE BENEFITS FUND	**0.00**	**5,000.00**	**5,000.00**
8100	General Obligation Debt Services	0.00	0.00	0.00
	300 GENERAL BOND RETIREMENT FUND	**0.00**	**0.00**	**0.00**
8500	Special Assessment Debt Services	0.00	0.00	0.00
	310 S.A. BOND RETIREMENT FUND	**0.00**	**0.00**	**0.00**
7000	General Improvements & Projects	0.00	5,900.00	5,900.00
	320 OAKWOOD/AMERICAN TIF FUND	**0.00**	**5,900.00**	**5,900.00**
3500	Economic Development	0.00	121,639.00	121,639.00
	330 PACE ENERGY PROJ OAKWOOD	**0.00**	**121,639.00**	**121,639.00**
1100	City Council/Legislative	0.00	0.00	0.00
1300	City Manager/Administrative	0.00	0.00	0.00
1370	City Manager/Human Resources	0.00	0.00	0.00
1400	Law Director/ Administrative	0.00	0.00	0.00
1500	Finance/Administrative	0.00	0.00	0.00
1600	Information Technology/Administration	0.00	34,300.00	34,300.00
1700	Engineering/City Engineer	0.00	0.00	0.00
1800	Municipal Court/Judicial	0.00	150,000.00	150,000.00
1801	Municipal Court/Building	0.00	0.00	0.00
2100	Police/Safety Services	0.00	234,975.00	234,975.00

		2026 REQUESTED BUDGET		
DEPT	DESCRIPTION	PERSONAL	OTHER	TOTAL
2102	Police/School Res. Officer	0.00	400.00	400.00
2103	Police/K-9 Unit	0.00	500.00	500.00
2200	Fire/Safety Services	0.00	107,500.00	107,500.00
3500	Economic Development	0.00	0.00	0.00
4200	Recreation/Golf Operating	0.00	26,000.00	26,000.00
4300	Recreation/Pool Operating	0.00	0.00	0.00
4400	Recreation/Parks & Programs	0.00	25,000.00	25,000.00
4700	Cemetery/Grounds	0.00	12,000.00	12,000.00
5100	Service/Streets Maint.&Prop.	0.00	1,045,000.00	1,045,000.00
5130	Service/Blds.,Properties,Equip.	0.00	0.00	0.00
5200	Service/Central Garage	0.00	0.00	0.00
9900	Transfer Accounts	0.00	796,800.00	796,800.00
	400 CAPITAL IMPROVEMENT FUND	**0.00**	**2,432,475.00**	**2,432,475.00**
1900	General Gov./Miscellaneous	0.00	0.00	0.00
5100	Service/Streets Maint.&Prop.	0.00	0.00	0.00
	401 CIP FUNDING RESERVE FUND	**0.00**	**0.00**	**0.00**
6200	Water/Treatment Plant Operations	0.00	0.00	0.00
	420 ONE TIME STRAT COMM GRANT	**0.00**	**0.00**	**0.00**
2200	Fire/Safety Services	0.00	81,275.00	81,275.00
	430 2025 FIRE TRUCK ACQUISITION FUND	**0.00**	**81,275.00**	**81,275.00**
5100	Service/Streets Maint.&Prop.	0.00	0.00	0.00
	434 OAKWOOD AVE IMP PROJECT FUND	**0.00**	**0.00**	**0.00**
5100	Service/Streets Maint.&Prop.	0.00	0.00	0.00
	435 E WASHINGTON ST IMPROVEMENT FUND	**0.00**	**0.00**	**0.00**
5100	Service/Streets Maint.&Prop.	0.00	385,000.00	385,000.00
6210	Water/Distribution System	0.00	196,000.00	196,000.00
6310	Sewer (Wwt)/Collection System	0.00	775,500.00	775,500.00
	436 W. CLINTON/ERIE STS IMP FD	**0.00**	**1,356,500.00**	**1,356,500.00**
5100	Service/Streets Maint.&Prop.	0.00	261,000.00	261,000.00
6210	Water/Distribution System	0.00	306,000.00	306,000.00
6310	Sewer (Wwt)/Collection System	0.00	298,000.00	298,000.00
	437 N. PERRY ST IMP FD	**0.00**	**865,000.00**	**865,000.00**

		2026 REQUESTED BUDGET		
DEPT	DESCRIPTION	PERSONAL	OTHER	TOTAL
1520	Finance/Utility Billing	0.00	0.00	0.00
6110	Electric/Operations, Dist. System	2,086,216.45	1,390,870.00	3,477,086.45
6111	Electric/Purchased Power	0.00	13,500,000.00	13,500,000.00
9800	Reimbursements-Shared Expenses	0.00	1,152,500.00	1,152,500.00
9900	Transfer Accounts	0.00	953,980.00	953,980.00
	500 ELECTRIC UTILITY REVENUE FUND	**2,086,216.45**	**16,997,350.00**	**19,083,566.45**
6110	Electric/Operations, Dist. System	0.00	900,000.00	900,000.00
9900	Transfer Accounts	0.00	0.00	0.00
	503 ELECTRIC DEVELOPMENT FUND	**0.00**	**900,000.00**	**900,000.00**
1520	Finance/Utility Billing	0.00	0.00	0.00
6200	Water/Treatment Plant Operations	779,754.83	1,630,370.00	2,410,124.83
6210	Water/Distribution System	626,572.44	570,120.00	1,196,692.44
9800	Reimbursements-Shared Expenses	0.00	593,960.00	593,960.00
9900	Transfer Accounts	0.00	1,065,275.00	1,065,275.00
	510 WATER REVENUE FUND	**1,406,327.28**	**3,859,725.00**	**5,266,052.28**
6210	Water/Distribution System	0.00	255,000.00	255,000.00
9900	Transfer Accounts	0.00	502,000.00	502,000.00
	511 WATER DEPRECIATION RES. FUND	**0.00**	**757,000.00**	**757,000.00**
8300	Revenue Funds Debt Services	0.00	249,145.00	249,145.00
	512 WATER DEBT RESERVE FUND	**0.00**	**249,145.00**	**249,145.00**
8300	Revenue Funds Debt Services	0.00	0.00	0.00
	513 WATER OWDA BOND RETIREMENT FD.	**0.00**	**0.00**	**0.00**
6210	Water/Distribution System	0.00	5,000,000.00	5,000,000.00
	515 MAUMEE RIVER CROSSING FUND	**0.00**	**5,000,000.00**	**5,000,000.00**
6200	Water/Treatment Plant Operations	0.00	574,500.00	574,500.00
9800	Reimbursements-Shared Expenses	0.00	0.00	0.00
	519 WATER PLANT IMPROV & RENO FUND	**0.00**	**574,500.00**	**574,500.00**
1520	Finance/Utility Billing	0.00	0.00	0.00
6300	Sewer (Wwt)/Treatment Plant Oper.	711,624.12	1,164,858.00	1,876,482.12
6310	Sewer (Wwt)/Collection System	150,295.42	114,270.00	264,565.42
6311	Sewer (Wwt)/Cleaning & Imp.(Sso & Cso)	212,873.75	301,700.00	514,573.75
9800	Reimbursements-Shared Expenses	0.00	689,120.00	689,120.00
9900	Transfer Accounts	0.00	1,979,450.00	1,979,450.00
	520 SEWER UTILITY REVENUE FUND	**1,074,793.30**	**4,249,398.00**	**5,324,191.30**
6310	Sewer (Wwt)/Collection System	0.00	369,500.00	369,500.00
9900	Transfer Accounts	0.00	1,073,500.00	1,073,500.00
	521 SEWER UTY. REPLCMNT.&IMP. FUND	**0.00**	**1,443,000.00**	**1,443,000.00**
8300	Revenue Funds Debt Services	0.00	0.00	0.00
8800	State & Epa Loans Debt Services	0.00	1,081,423.25	1,081,423.25
	522 SEWER DEBT RESERVE FUND	**0.00**	**1,081,423.25**	**1,081,423.25**
8600	Special Assess. Debt Services (Owda)	0.00	0.00	0.00
	523 OWDA SA DEBT RETIREMENT FUND	**0.00**	**0.00**	**0.00**
8800	State & Epa Loans Debt Services	0.00	118,756.00	118,756.00
	531 VAN HYNING PUMP STA REPL FUND	**0.00**	**118,756.00**	**118,756.00**
6310	Sewer (Wwt)/Collection System	0.00	0.00	0.00
8800	State & Epa Loans Debt Services	0.00	77,451.00	77,451.00
	532 WILLIAMS PUMP STA.IMP.PRJ.FUND	**0.00**	**77,451.00**	**77,451.00**

		2026 REQUESTED BUDGET		
DEPT	DESCRIPTION	PERSONAL	OTHER	TOTAL
1520	Finance/Utility Billing	0.00	0.00	0.00
6400	Sanitation /Collection & Disposal	378,156.32	200,620.00	578,776.32
6410	Sanitation/Srs-Seasonal Pickup Program	21,945.00	57,900.00	79,845.00
6411	Sanitation/Srs-Yard Waste Site Oper.	4,180.00	92,650.00	96,830.00
6412	Sanitation/Srs-Mosquito Control	8,360.00	80,825.00	89,185.00
6420	Sanitation/Recycling Programs	200,896.54	49,690.00	250,586.54
9800	Reimbursements-Shared Expenses	0.00	273,950.00	273,950.00
9900	Transfer Accounts	0.00	55,000.00	55,000.00
	560 SANITATION (REFUSE)REVENUE FD	**613,537.87**	**810,635.00**	**1,424,172.87**
6400	Sanitation /Collection & Disposal	0.00	7,000.00	7,000.00
	561 SANIT.(REFUSE) DEPREC.RES.FUND	**0.00**	**7,000.00**	**7,000.00**
6500	Meter Deposit/Unapplied Cash	0.00	25,000.00	25,000.00
	580 METER DEP.(ELECT & WATER) FUND	**0.00**	**25,000.00**	**25,000.00**
5200	Service/Central Garage	206,738.11	128,435.00	335,173.11
5600	Service/Fuel Purchase Rotary	0.00	70,000.00	70,000.00
	600 CENTRAL GARAGE ROTARY FUND	**206,738.11**	**198,435.00**	**405,173.11**
	GRAND TOTAL - ALL FUNDS	**14,542,609.95**	**52,209,795.32**	**66,752,405.27**

RESOLUTION NO. 047-25

A RESOLUTION AUTHORIZING THE FINANCE DIRECTOR TO TRANSFER CERTAIN FUND BALANCES FROM RESPECTIVE FUNDS TO OTHER FUNDS PER ORC. SECTION 5705.14 ON AN AS NEEDED BASIS IN FISCAL YEAR 2026, LISTED IN EXHIBIT A; AND DECLARING AN EMERGENCY

WHEREAS, the City is a charter municipality having those powers of self government as stated in Article I of its Charter; and,

WHEREAS, in order to provide Fund Balances for approved expenditures in certain funds on an as needed basis, it is necessary to transfer funds from respective funds to other funds; **Now Therefore,**

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, pursuant to ORC. Section 5705.14 and this Resolution, Resolution No. 047-25, the Finance Director is hereby authorized and directed to transfer monies among the various funds on an as needed basis in Fiscal Year 2026 as listed in Exhibit A attached hereto and hereby made a part of this Resolution.

Section 2. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of the City of Napoleon, Ohio.

Section 3. That, if any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, only that portion shall be held invalid and the remainder shall remain valid.

Section 4. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to assure the prompt and efficient conduct of the municipal operations related to public peace, health or safety of the City; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law. Further, the Emergency Clause is necessary to be in effect at the earliest possible time to allow for proper payment of expenses, and for further reasons as stated in the Preamble hereof.

Passed: 12/15/2025

J. Ross Durham, Council President

Approved: 12/15/2025

Joseph D. Bialorucki, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain

Attest:

Ann Harper

Ann Harper, Clerk of Council

I, Ann Harper, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Resolution No. 047-25 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2025; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

____

Ann Harper, Clerk of Council

2026 ESTIMATED TRANSFER OF FUNDS

APPROPRIATION ACCOUNT AND PURPOSE

	= ACCOUNT =	= FUND FROM =	= FUND TO =
100 GENERAL FUND Tr-To 101 General Res.Bal.Fund	100.9900.59401	50,000	
101 GENERAL RESERVE BALANCE FUND Transfers-In(Various Funds)	101.0000.49900		50,000
New Fund in 2013 by City Council to set aside Un-needed Reserves from the 100 General Fund.			
100 GENERAL FUND Tr-To 200 Street (Scmr) Fund	100.9900.59450	0	
200 STREET CONST.MAINT.&REPAIR FD Transfers-In(Various Funds)	200.0000.49900		0
Net Subsidy Requirements			
100 GENERAL FUND Tr-To 170 Mun.In.Tax Fund	100.9900.59470	0	
170 MUNICIPAL INCOME TAX FUND Transfers-In(Various Funds)	170.0000.49900		0
Large Income Tax Refunds			
100 GENERAL FUND Tr-To 123 Special Events Fund	100.9900.59540	10,000	
123 SPECIAL EVENTS FUND Transfers-In(Various Funds)	123.0000.49900		10,000
123.1900.53400 Projected Expenses			
100 GENERAL FUND Tr-To 130 Econ.Dev.Fund	100.9900.59550	47,000	
130 ECONOMIC DEVELOPMENT FUND Transfers-In(Various Funds)	130.0000.49900		47,000
Net Subsidy Requirements			
100 GENERAL FUND Tr-To 295 Employee Benefits Fund	100.9900.59555	3,200	
295 IRS 125 EMPLOYEE BENEFITS FUND Transfers-In(Various Funds)	295.0000.49900		3,200
Subsidize Administrative Costs to AFLAC (Wage Works) on the IRS 125 Benefits Plan			
100 GENERAL FUND Tr-To 400 Cip Fund	100.9900.59615	0	
400 CAPITAL IMPROVEMENT FUND Transfers-In(Various Funds)	400.0000.49900		0
100 GENERAL FUND Tr-To 600 Central Garage Rotary Fund	100.9900.59880	25,000	
600 CENTRAL GARAGE ROTARY FUND Transfers-In(Various Funds)	600.0000.49900		25,000
Net Subsidy Requirements			
147 UNCLAIMED MONIES FUND Tr-To 100 General Fund	147.9900.59400	2,000	
100 GENERAL FUND Transfers-In(Various Funds)	100.0000.49900		2,000
City's unclaimed monies come from uncashed checks over two (2) years old.			
170 MUNICIPAL INCOME TAX FUND Tr-To 100 General Fund (Inc.Tax)	170.9900.59410	3,000,000	
100 GENERAL FUND Transfers-In(Income Tax Fund)	100.0000.49910		3,000,000
TR-to 100 GF (65% of Net 1.3%)			
170 MUNICIPAL INCOME TAX FUND Tr-To 220 Recreation Fd.(Inc.Tax)	170.9900.59510	750,000	
220 RECREATION FUND Transfers-In(Income Tax Fund)	220.0000.49910		750,000
TR-to 220 Recreation Levy Fund .2%			
170 MUNICIPAL INCOME TAX FUND Tr-To 400 Cip Fund (Inc Tax)	170.9900.59610	1,575,000	
400 CAPITAL IMPROVEMENT FUND Transfers-In(Income Tax Fund)	400.0000.49910		1,575,000
TR-to 400 CIP (35% of Net 1.3%)			
180 KWH TAX COLLECTION FUND (GF) Tr-To 100 General Fund	180.9900.59400	390,000	
100 GENERAL FUND Transfers-In(Kwh Tax Fund)	100.0000.49950		390,000
Balance available after Utility Reimbursement			
195 LAW LIBRARY FUND Tr-To 100 General Fund	195.9900.59400	7,500	
100 GENERAL FUND Transfers-In(Various Funds)	100.0000.49900		7,500
1/2 Gross Estimated Revenues			
200 STREET CONST.MAINT.&REPAIR FD Tr-To 320 Oakwood/American Tif	200.5100.59540	5,000	

2026 ESTIMATED TRANSFER OF FUNDS

APPROPRIATION ACCOUNT AND PURPOSE	= ACCOUNT =	= FUND FROM =	= FUND TO =
201 STATE HIGHWAY IMPROVEMENT FUND Tr-To 320 Oakwood/Americai	201.5100.59540	5,000	
202 MUNI.(50%)MOTOR VEH.LIC.TAS FD Tr-To 320 Oakwood/American Ti	202.5100.59540	5,000	
203 MUNI.(100%)MOTOR VEH.LIC.TASFD Tr-To 320 Oakwood/American T	203.5100.59540	5,000	
204 CO VEH LIC PERMISSIVE TAX FUND Tr-To 320 Oakwood/American Tif	204.5100.59540	5,000	
320 OAKWOOD/AMERICAN TIF FUND Transfers-In(Various Funds)	320.3500.49900		25,000
210 EMS TRANSPORT SERVICE FUND Tr-To 242 Fire Equip.Fund	210.9900.59620	39,600	
242 FIRE EQUIPMENT FUND Transfers-In(Various Funds)	242.0000.49900		39,600
City Share of Township Contract for Capital Items			
221 NAPOLEON AQUATIC CENTER Transfers-To All Funds	221.4300.59300	0	
222 NAP AQUATIC CTR RESERVE FUND Transfers-In(Various Funds)	222.0000.49900		0
222 Aquatic Center Reserve Fund			
221 NAPOLEON AQUATIC CENTER Transfers-To All Funds	221.4300.59300	256,000	
223 NAP AQUATIC CTR DEBT RES FUND Transfers-In(Various Funds)	223.0000.49900		256,000
223 Aquatic Center Debt Reserve Fund			
222 NAP AQUATIC CTR RESERVE FUND Transfers-To All Funds	222.4300.59300	30,000	
221 NAPOLEON AQUATIC CENTER Transfers-In(Various Funds)	221.0000.49900		30,000
231 COURT 2023 TECH GRANT FUND Trans-To 272 Court Comp Fund	231.9900.59530	0	
272 COURT COMPUTERIZATION FUND Transfers-In(Various Funds)	272.0000.49900		0
240 HOTEL/MOTEL TAX FUND Tr-To 100 General Fund	240.9900.59400	45,000	
100 GENERAL FUND Transfers-In(Various Funds)	100.0000.49900		45,000
1/2 Gross of Estimated Revenues			
242 FIRE EQUIPMENT FUND Tr-To 430 Fire Truck Acquistion Fd	242.2200.59650	82,000	
430 2025 FIRE TRUCK ACQUISITION FUND Transfers-In(Various Funds	430.0000.49900		82,000
290 POLICE PENSION FUND Transfers-To 100 General Fund	290.2100.59400	125,500	
100 GENERAL FUND Transfers-In (Police Pension)	100.0000.49920		125,500
Inside Millage reserved to pay for the Police Pensions (0.6 mills)			
291 FIRE PENSION FUND Transfers-To 100 General Fund	291.2200.59400	63,000	
100 GENERAL FUND Transfers-In(Fire Pension)	100.0000.49930		63,000
Inside Millage reserved to pay for the Fire Pensions (0.3 mills)			
400 CAPITAL IMPROVEMENT FUND Tr-To 437 N Perry St Imp Fd	400.9900.59530	261,000	
437 N. PERRY ST IMP FD Transfers-In(Various Funds)	437.0000.49900		261,000
400 CAPITAL IMPROVEMENT FUND Tr-To 300 Bond Retirement Fund	400.9900.59545	0	
300 GENERAL BOND RETIREMENT FUND Transfers-In(Various Funds)	300.0000.49900		0
Principal and Interest Payments	Debt Ended in 2025		
400 CAPITAL IMPROVEMENT FUND Tr-To 436 W Clinton/Erie Sts Imp Fd	400.9900.59560	385,000	
436 W. CLINTON/ERIE STS IMP FD Transfers-In(Various Funds)	436.0000.49900		385,000
400 CAPITAL IMPROVEMENT FUND Tr-To 242 Fire Equip.Fund	400.9900.59620	70,400	
242 FIRE EQUIPMENT FUND Transfers-In(Various Funds)	242.0000.49900		70,400

APPROPRIATION ACCOUNT AND PURPOSE

	= ACCOUNT =	= FUND FROM =	= FUND TO =
City Share of Township Contract for Capital Items			
400 CAPITAL IMPROVEMENT FUND Tr-To 401 Cip Funding Res Fd	400.9900.59630	10,000	
401 CIP FUNDING RESERVE FUND Transfers-In(Various Funds)	401.0000.49900		10,000
400 CAPITAL IMPROVEMENT FUND Tr To 410 Fire Fac. Fund	400.9900.59640	0	
410 FIRE FACILITY TRAINING GRT.FD. Transfers-In(Various Funds)	410.0000.49900		0
500 ELECTRIC UTILITY REVENUE FUND Tr-To 180 Kwh Tax Col. Fund (Gf)	500.9900.59480	553,980	
180 KWH TAX COLLECTION FUND (GF) Transfers-In(Various Funds)	180.0000.49900		553,980
State kWH Tax Collection less State Use Tax			
500 ELECTRIC UTILITY REVENUE FUND Tr-To-503 Electric Dev Fund	500.9900.59825	400,000	
503 ELECTRIC DEVELOPMENT FUND Transfers-In(Various Funds)	503.0000.49900		400,000
510 WATER REVENUE FUND Tr-To 511 Water Dep.Res.Fund	510.9900.59835	241,000	
511 WATER DEPRECIATION RES. FUND Transfers-In(Various Funds)	511.0000.49900		241,000
Depreciation Fund for Minimum Required 511 Trust Fund Balances on Revenue Debt about $304,000.			
510 WATER REVENUE FUND Tr-To 512 Water Debt Reserve Fund	510.9900.59840	250,000	
512 WATER DEBT RESERVE FUND Transfers-In(Various Funds)	512.0000.49900		250,000
Minimum Balance Required $200,000 for Debt Service Reserve for Revenue per Trust Agreements.			
510 WATER REVENUE FUND Tr-To 513 Water Owda Bond Ret.Fd.	510.9900.59841	0	
513 WATER OWDA BOND RETIREMENT FD. Transfers-In(Various Funds)	513.0000.49900		0
Minimum Balance Required??	Debt Ended in 2025		
511 WATER DEPRECIATION RES. FUND Tr-To 437 N Perry St Imp Fd	511.9900.59530	306,000	
437 N. PERRY ST IMP FD Transfers-In(Various Funds)	437.0000.49900		306,000
511 WATER DEPRECIATION RES. FUND Tr-To 436 W Clinton/Erie Sts Imp F	511.9900.59560	196,000	
436 W. CLINTON/ERIE STS IMP FD Transfers-In(Various Funds)	436.0000.49900		196,000
511 WATER DEPRECIATION RES. FUND Tr-To 515 Maumee River Crossing	511.9900.59580	0	
515 MAUMEE RIVER CROSSING FUND Transfers-In(Various Funds)	515.0000.49900		0
510 WATER REVENUE FUND Tr-To 519 Wtr Plant Ren.Imp.Fd.	510.9900.59849	574,275	
519 WATER PLANT IMPROV & RENO FUND Transfers-In(Various Funds)	519.0000.49900		574,275
Transfer to 519 Water Plant Ren.Imp.Fund			
520 SEWER UTILITY REVENUE FUND Tr-To 523 Owda Sa Bond Ret.Sewer F	520.9900.59560	0	
523 OWDA SA DEBT RETIREMENT FUND Transfers-In(Various Funds)	523.0000.49900		0
4334 Napoleon - Sewer System Extension & Improvements	Debt Ended in 2025		
520 SEWER UTILITY REVENUE FUND Tr-To 531 Van Hyning Pump Station	520.9900.59869	120,000	
531 VAN HYNING PUMP STA REPL FUND Transfers-In(Various Funds)	531.0000.49900		120,000
9720 Napoleon - VanHyning Pumping Station Replacement			
520 SEWER UTILITY REVENUE FUND Tr-To 532 Wms. Pump Sta. Fund	520.9900.59561	77,450	
532 WILLIAMS PUMP STA.IMP.PRJ.FUND Transfers-In(Various Funds)	532.0000.49900		77,450
8541 Napoleon - Williams Pump Station Improvements			

APPROPRIATION ACCOUNT AND PURPOSE

	= ACCOUNT =	= FUND FROM =	= FUND TO =
520 SEWER UTILITY REVENUE FUND Tr-To 521 Sew.(Wwt)Dep.Res.Fund	520.9900.59855	700,000	
521 SEWER UTY. REPLCMNT.&IMP. FUND Transfers-In(Various Funds)	521.0000.49900		700,000
520 SEWER UTILITY REVENUE FUND Tr-To 522 Sewer Res.Fund	520.9900.59865	1,082,000	
522 SEWER DEBT RESERVE FUND Transfers-In(Various Funds)	522.0000.49900		1,082,000
4990 Napoleon - WWTP EQ Basin			
521 SEWER UTY. REPLCMNT.&IMP. FUND Tr-To 437 N Perry St Imp Fd	521.9900.59530	298,000	
437 N. PERRY ST IMP FD Transfers-In(Various Funds)	437.0000.49900		298,000
0			
521 SEWER UTY. REPLCMNT.&IMP. FUND Tr-To 436 W Clinton/Erie Sts Im	521.9900.59560	775,500	
436 W. CLINTON/ERIE STS IMP FD Transfers-In(Various Funds)	436.0000.49900		775,500
0			
521 SEWER UTY. REPLCMNT.&IMP. FUND Tr-To 435 E Wash St Imp Fd	521.9900.59580	0	
435 E WASHINGTON ST IMPROVEMENT FUND Transfers-In(Various Funds	435.0000.49900		0
0			
560 SANITATION (REFUSE)REVENUE FD Te-To 561 San.(Ref) Dep.Res.Fund	560.9900.59871	55,000	
561 SANIT.(REFUSE) DEPREC.RES.FUND Transfers-In(Various Funds)	561.0000.49900		55,000

ORDINANCE NO. 048-25

AN ORDINANCE AMENDING THE ALLOCATION OF FUNDS AS FOUND IN SECTIONS 193.11 AND 194.013 OF THE CODIFIED ORDINANCES OF THE CITY OF NAPOLEON, OHIO; AND DECLARING AN EMERGENCY

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, Section 193.11 of the Codified Ordinances of Napoleon, Ohio, shall be amended and enacted as follows:

"193.11 ALLOCATION OF FUNDS.

(a) Effective January 1, 2026, the funds collected under the provisions of this chapter shall be deposited in the "General Fund equivalent" of the City for municipal income taxes and shall be disbursed in the following order:

(1) Such part thereof as shall be necessary to defray all costs of collecting this tax and all costs of administering and enforcing the provisions of this chapter and the rules and regulations adopted by Council in connection therewith.

(2) Not more than sixty-five percent (65%) of the net available tax receipts received annually may be used to defray operating expenses of the City.

(3) At least thirty-five percent (35%) of the net available tax receipts received annually shall be set aside and used for capital improvements including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks, and playgrounds; and for equipment necessary for the Police, Fire, Street, Traffic, and Safety Departments.

(b) Effective January 1, 2027 and thereafter, the funds collected under the provisions of this chapter shall be deposited in the "General Fund equivalent" of the City for municipal income taxes and shall be disbursed in the following order:

(1) Such part thereof as shall be necessary to defray all costs of collecting this tax and all costs of administering and enforcing the provisions of this chapter and the rules and regulations adopted by Council in connection therewith.

(2) Not more than sixty-five percent (65%) of the net available tax receipts received annually may be used to defray operating expenses of the City.

(3) At least thirty-five percent (35%) of the net available tax receipts received annually shall be set aside and used for capital improvements including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks, and playgrounds; and for equipment necessary for the Police, Fire, Street, Traffic, and Safety Departments."

Section 2. That, Section 193.11 of the Codified Ordinances of Napoleon, Ohio, as existed prior to the enactment of this Ordinance, is repealed effective December 31, 2025 at 11:59 PM.

Section 3. That, Section 194.013 of the Codified Ordinances of Napoleon, Ohio, shall be amended and enacted as follows:

"194.013 ALLOCATION OF FUNDS.

(A) Effective January 1, 2026, the funds collected under the provisions of this Chapter shall be deposited in the "General Fund equivalent" of the City for municipal income taxes and shall be disbursed in the following order:

(1) Such part thereof as shall be necessary to defray all costs of collecting this tax and all costs of administering and enforcing the provisions of this Chapter and the rules and regulations adopted by Council in connection therewith.

(2) Not more than sixty-five percent (65%) of the net available tax receipts received annually may be used to defray operating expenses of the City.

(3) At least thirty-five percent (35%) of the net available tax receipts received annually shall be set aside and used for capital improvements including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks, and playgrounds; and for equipment necessary for the Police, Fire, Street, Traffic, and Safety Departments.

(4) One-hundred percent (100%) of the net available tax receipts received annually pursuant to Napoleon Ordinance 194.081 may be used to defray operating expenses incurred due to the provision of police and fire services.

(B) Effective January 1, 2027 and thereafter, the funds collected under the provisions of this chapter shall be deposited in the "General Fund equivalent" of the City for municipal income taxes and shall be disbursed in the following order:

(1) Such part thereof as shall be necessary to defray all costs of collecting this tax and all costs of administering and enforcing the provisions of this chapter and the rules and regulations adopted by Council in connection therewith.

(2) Not more than sixty-five percent (65%) of the net available tax receipts received annually may be used to defray operating expenses of the City.

(3) At least thirty-five percent (35%) of the net available tax receipts received annually shall be set aside and used for capital improvements including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks, and playgrounds; and for equipment necessary for the Police, Fire, Street, Traffic, and Safety Departments.

(4) One-hundred percent (100%) of the net available tax receipts received annually pursuant to Napoleon Ordinance 194.081 may be used to defray operating expenses incurred due to the provision of police and fire services."

Section 4. That, Section 194.013 of the Codified Ordinances of Napoleon, Ohio, as existed prior to the enactment of this Ordinance, is repealed effective December 31, 2025 at 11:59 PM.

Section 5. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 6. That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further, if any portion of this Ordinance is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 7. That, this Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to allow for passage before the deadline; moreover, this must timely take effect to meet the intent of the law; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law. Further, the Emergency Clause is necessary to be in effect at the earliest possible time to allow for timely allocation of funds, and for further reasons as stated in the Preamble hereof.

Passed: 12/15/2025 ______________ Ross Durham
J. Ross Durham, Council President

Approved: 12/15/2025 ______________ Joseph D. Bialorucki
Joseph D. Bialorucki, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain

Attest:

Ann Harper
Ann Harper, Clerk of Council

I, Ann Harper, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Ordinance No. 048-25 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2025; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

____

Ann Harper, Clerk of Council

ORDINANCE NO. 049-25

AN ORDINANCE APPORTIONING THE EXPENSES INCURRED INCLUDING WAGES, SALARIES AND FRINGE BENEFITS OF THE MAYOR, COUNCIL, AND VARIOUS OTHER DEPARTMENTS OF THE CITY OF NAPOLEON WHICH ARE NOT OTHERWISE DIRECTLY CHARGED TO SPECIAL AND/OR CAPITAL PROJECTS AMONG VARIOUS ACCOUNTS EFFECTIVE JANUARY 1, 2026; AND DECLARING AN EMERGENCY

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, the expenses incurred, including wages, salary and fringe benefits of the Mayor, City Council, and various departments within the City as found in Exhibit A, that are not otherwise directly charged to special and/or capital projects, shall be apportioned among the funds using the direct reimbursement method as found in attached Exhibit A which is made part of this Ordinance.

Section 2. That, the City Finance Director is directed to adjust the affected funds, retroactive if necessary, effective January 1, 2026 to accomplish the intent of this Ordinance.

Section 3. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 4. That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further, if any portion of this Ordinance is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 5. That, this Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to allow for proper payment of wages to employees, proper payment being essential to the harmony of the necessary workforce; therefore, provided the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law. Further, the Emergency Clause is necessary to commence the amendments in a timely manner which affects the public peace, health, and safety accessible to our citizens, and for further reasons as stated in the Preamble hereof.

Passed: 12/15/2025 | J. Ross Durham, Council President

Approved: 12/15/2025 | Joseph D. Bialorucki, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain

Attest:

Ann Harper

Ann Harper, Clerk of Council

I, Ann Harper, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Ordinance No.049-25 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2025; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

____

Ann Harper, Clerk of Council

2026 ESTIMATED INTERNAL REIMBURSABLE COSTS - ALLOCATION OF SHARED AND DIRECT COSTS

100 GF ADMINISTRATIVE SHARED COSTS & DISPATCHING SERVICES TO ENTERPRISE FUNDS:

Budgeted Allocations (%'s) were changed by City Council, Ord 104-09, Passed 12/21/2009 and Ord. 087-19 Passed 12/16/2019

	= 1100 CITY COUNCIL =		= 1200 MAYORS OFFC. =		= 1300 CITY MANAGER =		= 1370 HUMAN RESRCE. =	
Projected Appropriations -->		**54,979**		**20,577**		**288,549**		**136,944**
100 GENERAL FUND-Net Direct	25%	13,745	25%	5,144	10%	28,855	30%	41,083
500 ELECTRIC OPER.FUND	30%	16,494	30%	6,173	40%	115,420	25%	34,236
510 WATER REV. FUND	20%	10,996	20%	4,115	20%	57,710	20%	27,389
520 SEWER REV. FUND	20%	10,996	20%	4,115	20%	57,710	20%	27,389
560 SANTITION FUND	5%	2,749	5%	1,029	10%	28,855	5%	6,847
Sub-Total Reimbursement	**75%**	**41,234**	**75%**	**15,433**	**90%**	**259,694**	**70%**	**95,861**

	= 1400 LAW DIRECTOR =		= 1500 FINANCE/ADMIN =		= 1520 FINANCE/UTILITY =		= 1600 INF.SYS./ADMIN. =	
Projected Appropriations -->	**(1)**	**368,301**		**475,656**		**297,020**	**(2)**	**347,998**
100 GENERAL FUND-Net Direct	30%	110,490	10%	47,566	0%	0	20%	69,600
500 ELECTRIC OPER.FUND	25%	92,075	40%	190,262	50%	148,510	35%	121,799
510 WATER REV. FUND	20%	73,660	20%	95,131	20%	59,404	20%	69,600
520 SEWER REV. FUND	20%	73,660	20%	95,131	20%	59,404	20%	69,600
560 SANTITION FUND	5%	18,415	10%	47,566	10%	29,702	5%	17,400
Sub-Total Reimbursement	**70%**	**257,810**	**90%**	**428,090**	**100%**	**297,020**	**80%**	**278,398**

	= 1700 ENGINEERING =		= 1900 GENERAL GOV. =		= 2100 POLICE-Dispatch =		= 5130 SV/BLDG.&PROP. =	
Projected Appropriations -->		**522,512**	**(3)**	**160,400**	**(4)**	**142,966**		**144,264**
100 GENERAL FUND-Net Direct	8%	41,801	15%	24,060	87%	124,381	20%	28,853
500 ELECTRIC OPER.FUND	33%	172,429	50%	80,200	10%	14,297	30%	43,279
510 WATER REV. FUND	25%	130,628	15%	24,060	2%	2,859	15%	21,640
520 SEWER REV. FUND	34%	177,654	15%	24,060	0.5%	715	15%	21,640
560 SANTITION FUND	0%	0	5%	8,020	0.5%	715	20%	28,853
Sub-Total Reimbursement	**92%**	**480,711**	**85%**	**136,340**	**13%**	**18,586**	**80%**	**115,411**

	= GRAND TOTALS =		= ACCOUNT =	= FUND FROM =	= FUND TO =
Projected Appropriations -->		**2,960,165**			
100 GENERAL FUND-Net Direct	18%	535,577			
500 ELECTRIC OPER.FUND	35%	1,035,174	500.9800.59110	1,035,180	
510 WATER REV. FUND	19%	577,192	510.9800.59110	577,200	
520 SEWER REV. FUND	21%	622,073	520.9800.59110	622,080	
560 SANTITION FUND	6%	190,150	560.9800.59110	190,150	
Sub-Total Reimbursement	**82%**	**2,424,588**	100.0000.49600		2,424,610

NOTE: (1) 1400 Law Director excludes $36,420 of Direct County Reimbursement for Contracted Prosecutor Services and Administration Fees.
NOTE: (2) 1600 Information Systems excludes $10,000 of Reimbursed Expense allocated to the 272 Court Computerization Fund.
NOTE: (3) 1900 General Government excludes $16,000 of Electric, $1,900 of Water & Sewer and $14,000 Undefined Contingencies, Total $31,900.
NOTE: (4) 2100 Police-Dispatch Salary, OT and Fringes, 27% Est for (1 FT Equivalent Dispatcher) allocated for Utility & Operations Calls per Council.

2026 ESTIMATED INTERNAL REIMBURSABLE COSTS - ALLOCATION OF SHARED AND DIRECT COSTS

600 CENTRAL GARAGE SHARED COSTS TO ENTERPRISE FUNDS:

Budgeted Allocation (%) was established by City Council, Ord 069-20, Passed 12/21/2020

600 CG DEPARTMENT -->	**= 5200 CENTRAL GARAGE =**		**= ACCOUNT =**	**= FUND FROM =**	**= FUND TO =**
Projected Appropriations -->	(5)	**335,173**			
100 GENERAL FUND	15%	50,276	100.9800.59110	50,280	
500 ELECTRIC OPER.FUND	35%	117,311	500.9800.59110	117,320	
510 WATER REV. FUND	5%	16,759	510.9800.59110	16,760	
520 SEWER REV. FUND	20%	67,035	520.9800.59110	67,040	
560 SANTITION FUND	25%	83,793	560.9800.59110	83,800	
Sub-Total Reimbursement	**100%**	**335,173**	600.0000.49600		335,200

NOTE: (5) 5200 Garage INCLUDES personnel services.

OTHER SHARED AND DIRECT EXPENSED INTERNAL REIMBURSABLE AMOUNTS:

	= ACCOUNT =	**= FUND FROM =**	**= FUND TO =**
100 GENERAL FUND Reimb.-Shared Labor Expenses-Twp	100.9800.59130	10,000	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600		10,000
Record Administrative Salary and Fringes direct funded from 100 General Fund per Township Cnt. for Fire Services.			
100 GENERAL FUND Reimb.-Shared Admin.Expenses	100.9800.59110	10,000	
220 RECREATION FUND Reimbursements-Internal	220.0000.49600		10,000
Reimburse Dept 4100 Recreation Director administrative Salary and Fringes for Overseeing Cemetery Operations.			
100 GENERAL FUND Reimb.-Shared Admin.Expenses	100.9800.59110	5,500	
220 RECREATION FUND Reimbursements-Internal	220.0000.49600		5,500
Reimburse Dept 4400 Seasonal Worker Salary and Fringes for Shared Duties.			
210 EMS TRANSPORT SERVICE FUND Reimb.-Shared Admin.Expenses	210.9800.59110	205,000	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600		205,000
Reimburse Dept 2200 EMS Salary, Fringes and Other Costs to 100 General Fund.			
272 COURT COMPUTERIZATION FUND Reimb.-Shared Admin.Expenses	272.9800.59110	15,000	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600		15,000
Reimburse Dept 1800 MIS Director Budgeted Expenses that are Court Related.			

2026 ESTIMATED INTERNAL REIMBURSABLE COSTS - ALLOCATION OF SHARED AND DIRECT COSTS

ESTIMATED COST CENTERING OF LABOR SHARING REIMBURSEMENT POSTING:

Reimburse Direct Labor Salary and Fringes for work performed by Department Personnel in Other Funds, various as needed.

	= ACCOUNT =		= FUND FROM =	= FUND TO =
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5100.59130		20,000	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5110.59130		7,000	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5120.59130		500	
500 ELECTRIC UTILITY REVENUE FUND Reimb.-Shared Labor Expenses	500.9800.59130		0	
510 WATER REVENUE FUND Reimb.-Shared Labor Expenses	510.9800.59130		0	
520 SEWER UTILITY REVENUE FUND Reimb.-Shared Labor Expenses	520.9800.59130		0	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6400.59160		0	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6410.59160		0	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6411.59160		1,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6412.59160		2,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6420.59160		0	
Sub-Total Reimb.-Shared Labor and Direct Salary & Fringe			30,500	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600	3.843%		1,172
200 STREET CONST.MAINT.&REPAIR FD Reimbursements-Internal	200.0000.49600	22.711%		6,927
500 ELECTRIC UTILITY REVENUE FUND Reimbursements-Internal	500.0000.49600	1.115%		340
510 WATER REVENUE FUND Reimbursements-Internal	510.0000.49600	18.903%		5,765
520 SEWER UTILITY REVENUE FUND Reimbursements-Internal	520.0000.49600	38.344%		11,695
560 SANITATION (REFUSE)REVENUE FD Reimbursements-Internal	560.0000.49600	7.154%		2,182
600 CENTRAL GARAGE ROTARY FUND Reimbursements-Internal	600.0000.49600	7.930%		2,419
Sub-Total Reimbursement				30,500

ELECTRIC, WATER & SEWER REIMBURSABLE AMOUNTS FROM 180kWH TAX FUND:

	= ACCOUNT =	= APPROPRIATIONS =	
1800 MUNICIPAL COURT/JUDICIAL Utilities-Electric	100.1800.53110	9.757%	16,000
1900 GENERAL GOV./MISCELLANEOUS Utilities-Electric	100.1900.53110	9.757%	16,000
2100 POLICE/SAFETY SERVICES Utilities-Electric	100.2100.53110	9.452%	15,500
2200 FIRE/SAFETY SERVICES Utilities-Electric	100.2200.53110	15.002%	24,600
4700 CEMETERY/GROUNDS Utilities-Electric	100.4700.53110	1.525%	2,500
1800 MUNICIPAL COURT/JUDICIAL Utilities-Water And Sewer	100.1800.53113	1.220%	2,000
1900 GENERAL GOV./MISCELLANEOUS Utilities-Water And Sewer	100.1900.53113	1.159%	1,900
2100 POLICE/SAFETY SERVICES Utilities-Water And Sewer	100.2100.53113	0.915%	1,500
2200 FIRE/SAFETY SERVICES Utilities-Water And Sewer	100.2200.53113	4.421%	7,250
4700 CEMETERY/GROUNDS Utilities-Water And Sewer	100.4700.53113	0.305%	500
5100 SERVICE/STREETS MAINT.&PROP. Utilities-Electric	200.5100.53110	3.635%	5,960
5100 SERVICE/STREETS MAINT.&PROP. Utilities-Water And Sewer	200.5100.53113	0.470%	770
4200 RECREATION/GOLF OPERATING Utilities-Electric	220.4200.53110	4.574%	7,500
4300 RECREATION/POOL OPERATING Utilities-Electric	220.4300.53110	12.197%	20,000
4400 RECREATION/PARKS & PROGRAMS Utilities-Electric	220.4400.53110	15.856%	26,000
4200 RECREATION/GOLF OPERATING Utilities-Water And Sewer	220.4200.53113	2.134%	3,500
4300 RECREATION/POOL OPERATING Utilities-Water And Sewer	220.4300.53113	5.184%	8,500
4400 RECREATION/PARKS & PROGRAMS Utilities-Water And Sewer	220.4400.53113	2.439%	4,000
Sub-Total Reimbursement -->		**100%**	**163,980**

	= ACCOUNT =	= FUND FROM =	= FUND TO =
180 KWH TAX COLLECTION FUND (GF) Reimb.-Shared Admin.Expenses	180.9800.59110	163,980	
100 GENERAL FUND Reimbursements-City Utilities	100.0000.49650		87,750
200 STREET CONST.MAINT.&REPAIR FD Reimbursements-City Utilities	200.0000.49650		6,730
220 RECREATION FUND Reimbursements-City Utilities	220.0000.49650		69,500

2026 ESTIMATED INTERNAL REIMBURSABLE COSTS - ALLOCATION OF SHARED AND DIRECT COSTS

ALLOCATION BY FUND - SUMMARY

	= ACCOUNT =	= FUND FROM =	= FUND TO =
100 GENERAL FUND Reimb.-Shared Admin.Expenses	100.9800.59110	65,780	
100 GENERAL FUND Reimb.-Shared Labor Expenses-Twp	100.9800.59130	10,000	
180 KWH TAX COLLECTION FUND (GF) Reimb.-Shared Admin.Expenses	180.9800.59110	163,980	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5100.59130	20,000	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5110.59130	7,000	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5120.59130	500	
210 EMS TRANSPORT SERVICE FUND Reimb.-Shared Admin.Expenses	210.9800.59110	205,000	
272 COURT COMPUTERIZATION FUND Reimb.-Shared Admin.Expenses	272.9800.59110	15,000	
500 ELECTRIC UTILITY REVENUE FUND Reimb.-Shared Admin.Expenses	500.9800.59110	1,152,500	
500 ELECTRIC UTILITY REVENUE FUND Reimb.-Shared Labor Expenses	500.9800.59130	0	
510 WATER REVENUE FUND Reimb.-Shared Admin.Expenses	510.9800.59110	593,960	
510 WATER REVENUE FUND Reimb.-Shared Labor Expenses	510.9800.59130	0	
519 WATER PLANT IMPROV & RENO FUND Reimb.-Shared Labor Expenses	519.9800.59130	0	
520 SEWER UTILITY REVENUE FUND Reimb.-Shared Admin.Expenses	520.9800.59110	689,120	
520 SEWER UTILITY REVENUE FUND Reimb.-Shared Labor Expenses	520.9800.59130	0	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6400.59160	0	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6410.59160	0	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6411.59160	1,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6412.59160	2,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6420.59160	0	
560 SANITATION (REFUSE)REVENUE FD Reimb.-Shared Admin.Expenses	560.9800.59110	273,950	
EXPENDITURE - GRAND TOTAL		**3,199,790**	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600		2,655,782
100 GENERAL FUND Reimbursements-City Utilities	100.0000.49650		87,750
200 STREET CONST.MAINT.&REPAIR FD Reimbursements-Internal	200.0000.49600		6,927
200 STREET CONST.MAINT.&REPAIR FD Reimbursements-City Utilities	200.0000.49650		6,730
220 RECREATION FUND Reimbursements-Internal	220.0000.49600		15,500
220 RECREATION FUND Reimbursements-City Utilities	220.0000.49650		69,500
500 ELECTRIC UTILITY REVENUE FUND Reimbursements-Internal	500.0000.49600		340
510 WATER REVENUE FUND Reimbursements-Internal	510.0000.49600		5,765
520 SEWER UTILITY REVENUE FUND Reimbursements-Internal	520.0000.49600		11,695
560 SANITATION (REFUSE)REVENUE FD Reimbursements-Internal	560.0000.49600		2,182
600 CENTRAL GARAGE ROTARY FUND Reimbursements-Internal	600.0000.49600		337,619
REVENUE - GRAND TOTAL			**3,199,790**

ORDINANCE NO. 050-25

AN ORDINANCE ESTABLISHING A NEW POSITION CLASSIFICATION PAY PLAN FOR EMPLOYEES OF THE CITY OF NAPOLEON, OHIO FOR THE YEAR 2026; REPEALING ORDINANCE NO. 041-24; AND DECLARING AN EMERGENCY

WHEREAS, Council reviewed the proposed year 2026 annual appropriation measure and finds, in general, as it relates to non-bargaining employees of the City of Napoleon, Ohio, that a compensation increase of four and three-fourths percent (4.75%) is generally warranted subject to various considerations as contained herein; and,

WHEREAS, Exhibits A, B, and C attached hereto and incorporated herein, reflect pay scales for City of Napoleon non-bargaining employees. The pay scales noted in these Exhibits generally contain a four and three-fourths percent (4.75%) pay increase from the 2025 pay scales; and,

WHEREAS, Council desires to make said compensation increases effective on the pay period commencing on or about December 22, 2025; and,

WHEREAS, Council now desires to adopt a new 2026 Classification Pay Plan for its non-bargaining employees as stated in this Ordinance and Exhibits A, B, and C; **Now Therefore,**

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, notwithstanding any Ordinance or Resolution to the contrary, the City of Napoleon, Ohio, (the "City") had previously established a new 2025 Position Classification Pay Plan ("Pay Plan") for its non-bargaining employees, passed by Council on December 16, 2024.

Section 2. That, effective with the first pay period for the year 2026, that commences on or about December 22, 2025, the pay scale (steps) for the City's non bargaining employees (full time) positions of this city shall be provided, unless modified, as established in Exhibit A, attached and incorporated herein. Subject to the provisions of the City's Personnel Code, the Employment Policy Manual as Amended 2014-1 (Ordinance No. 084-14), and Section 3 of this Ordinance, the Department Director or Appointing Authority may place any employee affected by this Ordinance at the level of compensation the Department Director or Appointing Authority deems appropriate as listed in Exhibit A.

Section 3. That, effective with the first pay period for the year 2026, which commences on or about December 22, 2025, each non-bargaining employee (full time regular) (hourly), subject to Employment Policy Manual Policy §8.10 (Compensation Reviews), is eligible on such employee's annual hiring anniversary date of uninterrupted full time service with the City, to be advanced one (1) step in the Pay Plan until the maximum step is reached. The non-bargaining employee's (full time regular) (hourly) step location prior to advancement in the Pay Plan shall be determined by contrasting the base hourly rate said employee received prior to the enactment of this Ordinance with the table found in Exhibit A for the respective year. For new hires or current employees, the Department Director or Appointing Authority may place an employee within the scale where the Department Director or Appointing Authority deems appropriate considering merit and fitness. Nothing in this Section shall be construed to prohibit a decrease in pay. Step increases for transfer employees shall be in accordance with §197.09(e) of the Personnel Code. A mere reclassification of a current position, where job duties are substantially the same, does not constitute a transfer.

Section 4. That, effective with the first pay period for the Year 2026, that commences on or about December 22, 2025, the pay scale for non-bargaining employee (salaried) (full time) positions of this City which are exempt under the Fair Labor Standards Act (FLSA) as it relates to overtime, shall be provided, unless modified, as established in Exhibit B, attached and incorporated herein, (expressed in base biweekly salary amounts). Subject to the provisions of the City's Personnel Code, the Employment Policy Manual as Amended 2014-1 (Ordinance No. 084-14), and Section 5 of this Ordinance, the Department Director or Appointing Authority may place any employee affected by this Ordinance at the level the Department Director or Appointing Authority deems appropriate as listed in Exhibit B.

Section 5. That, effective with the first pay period for the Year 2026, that commences on or about December 22, 2025, each non bargaining employee (salaried) (full time) position of this City as defined in Section 4 of this Ordinance, is eligible to have a minimum salary increase of four and three-fourths percent (4.75%) for Year 2026, subject to Employment Policy Manual "Policy §8.10 (Compensation Reviews)," calculated from what the employee is making at the time just prior to the proposed increase period, and as reflected in the amounts expressed in Exhibit B. In no event shall any increase place the employee above the top scale as established in Section 4 of this Ordinance. For new hires or current employees, the Department Director or Appointing Authority may place an employee, at any time, within the scale where the Department Director or Appointing Authority deems appropriate considering merit and fitness. Nothing in this Section shall be construed to prohibit a decrease in pay.

Section 6. That, effective with the first pay period of the Year 2026, that commences on or about December 22, 2025, the Pay Scale (steps) for part time, permanent part time, and temporary employees of this City shall be provided unless modified, as stated in the table found in Exhibit C (attached and incorporated herein), except when Federal or State minimum wage of a higher amount is required, then the higher amount of the Federal or State minimum wage shall apply. Subject to the provisions of the City's Personnel Code and Employment Policy Manual as Amended 2014-1 (Ordinance No. 084-14), the Department Director or Appointing Authority may place any employee affected by this Ordinance at the level the Department Director or Appointing Authority deems appropriate as listed in Exhibit C. Employment Policy Manual 2014-1, Policy Section 8.10, (compensation reviews), is applicable only to permanent part time employees, not part time or temporary employees.

Section 7. That, all paid part time, permanent part time, and temporary employees of the City shall, effective with the first pay period of the Year 2026, that commences on or about December 22, 2025, have a minimum hourly base pay increase of four and three-fourths percent (4.75%) for Year 2026 calculated from what the employee's base rate was just prior to this proposed increase, and as is reflected in the amounts expressed in Exhibit C (the amounts include the four and three-fourths percent (4.75%) increase). Only permanent part time employees are subject to Employment Policy Manual 2014-1 Policy §8.10 (compensation reviews), when applicable. For new hires or current employees of the City, the Appointing Authority or Department Director may place an employee within the scale where the Appointing Authority or Department Director deems appropriate considering merit and fitness. Nothing in this section shall be construed to prohibit a decrease in pay. The non-full time status positions found in Exhibit C (i.e. temporary part time or permanent part time) may be modified by the Appointing Authority or Department Director at any time, except that Council shall approve any modification to a full time status. Additionally, the position of Probation Officer CCA 2.0 Grant is hereby set as expressed in Exhibit C.

Section 8. That, compensation for employees' appointments made in order to fill temporarily vacant positions shall be at a rate established by the Department Director or Appointing Authority, except that it shall not exceed the top pay scale established in this Ordinance for the position being filled. Temporary positions being filled by temporary employees for whom no pay scale has been established shall be at a pay scale established by the Department Director or Appointing Authority by comparing the temporary position created to the most similar position established within the same department that is utilizing the temporary employee. In the event no such similar position exists, then it shall be paid in an amount as determined appropriate by the Department Director or Appointing Authority so long as the amount paid may be accomplished without exceeding the department's annual budget.

Section 9. That, notwithstanding any section of this Ordinance to the contrary, compensation of the Clerk of the Napoleon Municipal Court shall be as found in Section 4 of this Ordinance and as stated in Exhibit B unless otherwise set by the Municipal Court Judge pursuant to ORC §1901.31 (C).

Section 10. That, compensation for the Chief Deputy Clerk and all other Deputy Clerks of the Napoleon Municipal Court shall be as set by the Clerk of the Napoleon Municipal Court pursuant to ORC §1901.31and as stated in Exhibits A, B, and C.

Section 11. That, the compensation for Municipal Court Bailiff and/or Deputy Bailiff shall be established by the Municipal Court pursuant to ORC §1901.32 and as stated in Exhibits A, B, and C.

Section 12. That, all positions and/or classifications found in this Ordinance shall be deemed created, established, and existing in and for the City of Napoleon, Ohio. The status of part time employees may be further defined by the Department Director or Appointing Authority as permanent part time, temporary, seasonal, or intermittent employees without affecting the compensation status as stated in this Ordinance. Nothing in this Ordinance shall be construed as mandating that each and every position and/or classification be filled by this City.

Section 13. That, this Ordinance allows the terms and conditions of this pay increase to be retroactively applied, the same being hereby approved as it so exists.

Section 14. That, those employees who are covered by collective bargaining agreements shall be paid in accordance with the respective collective bargaining agreement.

Section 15. That, all compensation paid under this Ordinance is subject to appropriation of funds by Council.

Section 16. That, the Finance Director may adjust compensation for all affected employees to meet the intent of this Ordinance.

Section 17. That, all pay scales reflected in this Pay Plan shall be rounded, utilizing the five rule, to the nearest penny.

Section 18. That, no position mentioned in this Ordinance shall receive longevity benefit unless specified in this City's adopted longevity plan unless otherwise specifically provided for herein, or except as may be permitted by the City's longevity policy.

Section 19. That, any employee who is employed by the City in more than one position shall be paid overtime in accordance with State and Federal wage and salary laws (specifically, after forty hours of work within one week the person should receive overtime based on the salary or wage for the position they are working when they surpass forty hours for that work week). However, but for the employee's normal scheduled employment, the department that causes the overtime shall be liable for the payment of overtime regardless of where the hours where worked.

Section 20. That, Ordinance No. 041-24 is repealed in its entirety effective December 22, 2025.

Section 21. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 22. That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further, if any portion of this Ordinance is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 23. That, this Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to allow for proper payment of wages to employees, proper payment being essential to the harmony of the necessary workforce; therefore, provided the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law. Further, the Emergency Clause is necessary to be in effect at the earliest possible time to allow for proper processing of wages to employees, this being essential to the harmony of the necessary workforce, and for further reasons as stated in the Preamble hereof.

Passed: 12/15/2025 J. Ross Durham, Council President

Approved: 12/15/2025 Joseph D. Bialorucki, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain
Attest:

Ann Harper

Ann Harper, Clerk of Council

I, Ann Harper, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Ordinance No. 050-25 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2025; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

____
Ann Harper, *Clerk of Council*

2026 Pay Ordinance

EXHIBIT "A"

(BASE HOURLY RATE)

Title	A	B	C	D
Clerk-Typist II	$14.80	$17.04	$18.28	$19.61
Receptionist	$16.75	$19.20	$20.58	$22.13
Administrative Assistant	$20.39	$23.54	$25.29	$27.21
Front Desk Administrator	$14.80	$16.72	$17.52	$18.53
Service Building Secretary	$14.80	$16.72	$17.52	$18.53
Senior Service Building Secretary	$24.77	$26.40	$28.09	$29.91
Executive Assistant to Appointing Authority	$24.77	$26.40	$28.09	$29.91
Executive Assistant/Paralegal to Law Director	$33.87	$36.19	$38.63	$41.07
Account Clerk I	$14.80	$16.72	$17.52	$18.52
Account Clerk II	$18.39	$21.10	$22.70	$24.50
Utility Billing Administrator	$20.89	$24.06	$25.76	$30.61
Senior Account Clerk	$20.39	$23.54	$25.30	$29.92
Records Clerk/Recorder	$18.39	$21.10	$22.69	$24.49
Accounts Payable Clerk	$18.39	$21.10	$22.69	$25.76
Tax Administrator	$20.89	$24.05	$25.76	$30.61
Engineering Technician	$20.80	$22.26	$23.82	$25.48
Senior Engineering Technician	$26.59	$28.44	$30.43	$32.58
Staff Engineer	$27.75	$29.69	$31.76	$33.98
Licensed Staff Engineer	$43.78	$46.84	$50.12	$53.63
Construction Inspector	$30.00	$34.46	$36.92	$40.58
Senior Electric Engineering Technician	$24.76	$28.54	$30.68	$32.94
GIS Technician	$20.80	$22.26	$23.82	$25.48
Senior GIS Technician	$32.94	$35.25	$37.72	$39.01
Electrical Construction/Maintenance Inspector	$32.94	$35.25	$37.72	$40.36
Zoning Administrator	$24.76	$28.54	$30.68	$32.94
Assistant Water Superintendent	$38.32	$39.46	$40.57	$41.86
Chief Water Treatment Operator	$26.65	$30.68	$32.84	$37.13
Chief Wastewater Treatment Operator	$26.65	$30.68	$32.84	$37.13
Police Lieutenant	$40.24	$41.36	$42.44	$43.56
Deputy Court Clerk	$19.78	$21.54	$23.10	$24.75
Chief Probation Officer	$23.88	$0.00	$0.00	$26.40
IT Specialist	$24.76	$28.54	$30.67	$32.94
Probation Officer / Bailiff	$23.05	$24.09	$25.14	$26.40
Facility Manager/Recreation Pro. Coord.	$22.33	$24.12	$26.10	$27.92
Assistant Golf Course and Ground Superintendent	$22.00	$23.54	$25.18	$26.95
Assistant Wastewater Superintendent	$38.32	$39.46	$40.57	$41.86

*4.75% Increase from 2025.

*Licensed Staff Engineer position capable of obtaining $2.00 an hour more for Surveyor Intern (SI) Certification and $3.00 per hour more for PS Certification.

2026 Pay Ordinance

EXHIBIT "B"

(BASED ON AN 80 HOUR PAY PERIOD)

Title	BOTTOM	TOP
Assistant to the City Engineer	$3,333.98	$3,846.99
City Engineer	$3,911.09	$4,744.60
Public Works Director	$4,651.58	$5,569.32
Golf Course & Grounds Superintendent	$2,601.99	$3,497.60
Parks & Recreation Director/Cemetery	$2,862.19	$3,847.35
Assistant Finance Director	$3,552.61	$4,123.97
Electrical Engineer	$3,699.81	$4,308.87
Electric Distribution Superintendent	$3,772.14	$4,646.72
IT Administrator	$2,327.29	$3,740.91
Human Resources Director	$2,653.42	$4,026.67
Municipal Court Bailiff	$1,818.11	$2,576.97
Municipal Court Clerk	$2,248.81	$3,938.07
Assistant Fire Chief	$3,496.67	$3,709.07
Fire Chief	$3,961.36	$4,202.60
Operations Superintendent	$3,395.60	$3,915.99
Water Superintendent	$3,691.36	$3,915.99
Wastewater Superintendent	$3,691.36	$3,915.99
Chief of Police	$3,961.36	$4,202.60
Assistant Chief of Police	$3,496.67	$3,709.07

*4.75% Increase from 2025.

2026 Pay Ordinance

EXHIBIT "C"

(BASE HOURLY RATE)

Title	Bottom	Top
Front Desk Administrator (Part Time)	$11.91	$16.28
Administrative Assistant (Part Time)	$0.00	$35.62
Executive Assistant to the Appointed Authority (PT)	$33.87	$41.07
Legal Clerk (Temporary)	$17.12	$27.51
Probationary/Trainee Fire Fighter/EMT	$16.67	$16.67
All Fire/Rescue Department (Part Time)	$16.67	$29.04
Deputy Court Clerk (Part Time)	$13.20	$18.14
Deputy Court Bailiff (Part Time)	$0.00	$17.37
Probation Officer PIIG Grant	$0.00	$19.62
Construction Inspection (Temporary)	$16.02	$17.15
Construction Engineer (Temporary) Engineering Dept.	$48.58	$52.06
Income Tax/Collection Clerk (Part Time)	$11.91	$21.01
Lifeguard (Seasonal)	$11.27	$17.80
Seasonal Laborer – Other	$11.27	$17.80
Recreation Worker (Seasonal)	$11.27	$17.80
Parks Maintenance Worker (Seasonal)	$11.27	$17.80
Golf Course Clubhouse Attendant (Seasonal)	$11.27	$17.80
Senior Center Fitness Coordinator (Part Time)	$11.27	$17.80
CODE ENFORCEMENT INSPECTOR	$23.09	$35.91
Adjunct EMS Instructor Fire Depart. (Part-Time)	$0.00	$24.66
Adjunct Fire Instructor Fire Depart. (Part-Time)	$0.00	$24.66

*4.75% Increase from 2025.

RESOLUTION NO. 051-25

A RESOLUTION AUTHORIZING A CONTRIBUTION TO THE COMMUNITY IMPROVEMENT CORPORATION OF HENRY COUNTY, OHIO, IN AND FOR THE YEAR 2026; AND DECLARING AN EMERGENCY

WHEREAS, the City, by Ordinance in accordance with Section 1724.10 of the Ohio Revised Code, designated The Community Improvement Corporation of Henry County, Ohio (CIC) as the agency of the City for the industrial, commercial, distribution, and research development of the City; and,

WHEREAS, a Plan, as defined in Section 165.01 of the Revised Code, was prepared and confirmed to advance, encourage, and promote the industrial, commercial, distribution, and research development of the City in a manner which among several things, creates and preserves jobs and employment opportunities in the City and the State and improves the economic welfare of the people of the City and of the State; and further, encourages and causes the maintenance, location, relocation, expansion, modernization, and equipment of sites, buildings, structures, and appurtenant facilities for industrial, commercial, distribution, and research activities within the City and thereby preserves, maintains, or creates additional opportunities for employment within the City; and,

WHEREAS, this Council desires to further advance the Plan and has determined to financially assist the CIC with operational and the other expenses in the year 2026; **Now Therefore,**

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, in an effort to further advance the Plan referenced in the preamble of this Resolution, the City Finance Director is directed and authorized to pay to The Community Improvement Corporation of Henry County, Ohio (CIC) the amount of forty-seven thousand dollars ($47,000) in and for the year 2026 to the CIC for operational expenses and costs for the advancement of economic development projects for both present companies and future companies. The amounts contributed herein are deemed by this Council to be a proper public expenditure of public funds.

Section 2. That, the monies contributed as found in Section 1 of this Resolution shall be used for operational expenses and to advance the Plan as referenced in the preamble of this Resolution and shall not be pledged to secure any debt of the CIC.

Section 3. That, all payments stated in this Resolution are subject to appropriation of funds by Council. In the event appropriation of funds by Council is satisfied, payment shall be made by the Finance Director in quarterly installments to the CIC, all in and for the year 2026.

Section 4. That, Resolution No. 042-24 is repealed upon the effective date of this Resolution.

Section 5. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 6. That, if any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution or any part thereof.

Section 7. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to allow for economic projects to timely move forward; projects that will create jobs; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law.

Passed: 12/15/2025 ______ Ross Durham
J. Ross Durham, Council President

Approved: 12/15/2025 ______ Joseph D Bialorucki
Joseph D. Bialorucki, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain

Attest: Ann Harper
Ann Harper, Clerk of Council

I, Ann Harper, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Resolution No. 051-25 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ______ day of ____________________; 2025; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

____
Ann Harper, Clerk of Council

RESOLUTION NO. 052-25

A RESOLUTION AUTHORIZING EXPENDITURE OF FUNDS IN EXCESS OF FIFTY THOUSAND DOLLARS ($50,000) IN AND FOR THE YEAR 2026 AS IT RELATES TO REOCCURRING COSTS ASSOCIATED WITH THE OPERATION OF THE CITY, FOR PAYMENT OF EXPENSES, AND FOR PURCHASES ASSOCIATED WITH VENDORS UTILIZED BY MULTIPLE DEPARTMENTS WITHIN THE CITY; ELIMINATION OF NECESSITY OF COMPETITIVE BIDDING IN AND FOR THE YEAR 2026 AS IT RELATES TO CERTAIN TRANSACTIONS; AND DECLARING AN EMERGENCY

WHEREAS, the City each year has reoccurring costs associated with the conducting of business with groups or associations established for or on behalf of the political subdivisions or instrumentalities of the State, which annually exceed fifty thousand dollars ($50,000); and,

WHEREAS, the City each year has reoccurring costs associated with the conducting of business, many which result in mandatory payments or merely occurs as a result of the method of accounting utilized by the City's Finance Department; and,

WHEREAS, for convenience and efficiency, purchase orders are annually written to vendors by multiple departments of the City with a combined total that exceeds fifty thousand dollars ($50,000); **Now Therefore,**

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, the expenditure of funds by the City in excess of fifty thousand dollars ($50,000), in and for the year 2026, is hereby necessary and authorized as a proper public expenditure, subject to appropriation of funds, for purchases, services, coverage, or benefits listed in Exhibit A attached hereto and made a part of this Resolution.

Section 2. That, the expenditure of funds by the City in excess of fifty thousand dollars ($50,000), in and for the year 2026, is hereby necessary and authorized as a proper public expenditure, subject to appropriation of funds, for the following purchases associated with recreation, fund balance maintenance, public labor costs, public auditing, utilities, bonding, accounting, the payment of debt service, postal service, banking, permitting, and codification listed in Exhibit B attached hereto and made a part of this Resolution.

Section 3. That, the expenditure of funds in excess of fifty thousand dollars ($50,000) is hereby necessary and authorized as a proper public expenditure, subject to appropriation of funds, for the City's cumulative purchase of product, supply, equipment and/or services periodically through the year 2026 from the following vendors; however, in no event shall the amount exceed fifty thousand dollars ($50,000) for any one purchase of product, supply, equipment and/or services or any one specific project under the authority of this Resolution listed in Exhibit C attached hereto and made a part of this Resolution.

Section 4. That, due to nature or uniqueness of the transactions or vending listed in Sections 1, 2 and 3 of this Resolution, except for the prohibition in Section 3 regarding the one time purchase over fifty thousand dollars ($50,000), any requirement that may exist for competitive bidding is hereby eliminated in the best interest of the City.

Section 5. That, nothing in this Resolution shall be construed as to eliminate the necessity of quality based selection as it relates to architect, engineer or construction services for any one project that would otherwise require such a selection process, as such elimination of quality based selection would require separate Council action; moreover, nothing in this Resolution shall be construed as to eliminate the restriction found in Section 3 of this Resolution as it relates to a single purchase or project expenditures.

Section 6. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 7. That, if any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution or any part thereof.

Section 8. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to allow for prompt purchases required to remain operational, being operational essential to public peace, health or safety; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law. Further, the Emergency Clause is necessary to begin the process in a timely manner which affects the public peace, health, and safety accessible to our citizens, and for further reasons as stated in the Preamble hereof.

Passed: 12/15/2025

Ross Durham

J. Ross Durham, Council President

Approved: 12/15/2025

Joseph D. Bialorucki, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain

Attest:

Ann Harper

Ann Harper, Clerk of Council

I, Ann Harper, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Resolution No. 052-25 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2025; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Ann Harper, Clerk of Council

EXHIBIT "A"

American Municipal Power, Inc.	For: Contracted Power Purchase and Services
BORMA Benefit Plans	For: Insurance Premiums (Health)
CIC of Henry County, Ohio	For: Economic Development Services
Henry County Auditor	For: Auditor Fees, Assessment Fees, Real Estate Tax & Law Library Payments
Henry County Chamber of Commerce	For: Chamber Programs, Tourist Bureau and Other
Henry County Commissioners	For: Various Items
Henry County Engineer	For: Engineering Shared Projects and Materials
Northwestern Ohio Water & Sewer District	For: Payments for Water Collections
Auditor of State of Ohio	For: Annual Auditing Services
MAN Unit	For: Police Services and Narcotics Task Force
Maumee Valley Planning	For: CHIS/CHIP Grant Administration
Ohio Bureau of Workers Compensation	For: Employee Worker's Comp. Insurance Coverage
Ohio Police Pension Fund	For: Police Pension Payment
Ohio Fire Pension Fund	For: Fire Pension Payment
Ohio Public Employers' Retirement System	For: Pension Payments
Public Entities Pool (PEP)	For: Insurance Premiums (Property & Casualty)
Regional Income Tax Authority (R.I.T.A.)	For: City Income Tax Collection Services
Treasurer State of Ohio	For: Various Items
Treasurer State of Ohio, ODOT	For: Road Salt & Other Items

EXHIBIT "B"

BHM CPA Group, Inc.	For: Auditing Services
Bonded Chemical	For: Chemicals at Water Treatment Plant
Bryan Publishing	For: Newspaper Publication Services
City of Napoleon, Fuel Rotary	For: Fuel Purchases
City of Napoleon, Garage Rotary	For: Garage Rotary Services
City of Napoleon, Income Tax	For: Refunds of Income Taxes
City of Napoleon, Payroll	For: Payroll Postings
City of Napoleon, Reimbursements	For: Inter-fund Reimbursements
City of Napoleon, Rescue	For: Township Portion of EMS Revenues
City of Napoleon, Utility	For: Meter Deposit Refunds
City of Napoleon, Utility	For: Utility Services
City of Napoleon, Utility	For: Water and Sewer Refunds
City of Napoleon, Utility	For: Electric Refunds
Farmer and Merchant's State Bank	For: Banking and Debt Service Payments
Greenline	For: Telephone Services
Huntington National Bank	For: Debt Service Payments
InvoiceCloud	For: City Utility Payment Services
KSB Dubric	For: Pump supplies and repairs
Meyer Equipment	For: Excavation Vehicle
National Processing Company (NPC)	For: Credit Card Processing Fees
Ohio CAT	For: Equipment Rental & Parts
Ohio Gas Company	For: Utility Services
Ohio Water Development (OWDA)	For: Debt Service Payment
OMEGA JV5/Amp-Ohio Inc.	For: Purchase of Power
OMEGA JV6/Amp-Ohio Inc.	For: Purchase of Power
PNC Bank, N.A.	For: Debt Service Payments
Postmaster	For: Postal Services and Supply
Rescue-Township Charges (EMS)	For: EMS Revenues to Townships
Schonhardt and Associates	For: CAFR Preparation and Consultation Services
Smart Bill, LTD	For: Utility Bill Printing and Mailing
Squires, Patton, Boggs (US) LLP	For: Bond Counsel (Professional Services)
Telnamix	For: City Phone Services
The Accumed Group	For: EMS Billings and Collections
Treasurer State of Ohio	For: Payments to State
US EPA (Treasurer, State of Ohio)	For: Permits
Verizon Wireless	For: Wireless Phone Services
Weltman, Weinberg & Reis	For: Collection Services

EXHIBIT "C"

A & A Custom Crushing	For: Concrete Crushing
A Cut Above the Rest Tree Service	For: Tree Services
A Meridith Schneider Co	For: Wood Utility Poles
Altec Industries	For: Digger Truck Services
Alloway	For: Professional Services – Lab Testing
Amazon	For: Various City Supplies & Equipment
American Rock Salt Co., LLC	For: Road Salt
Anixter Inc.	For: Electrical Transformers, Parts and Supplies
Atlantic Emergency Solutions	For: Safety Services Equipment Purchases & Repair
Axon	For: Tasers & Body Cameras
Baker & Associates, Ltd	For: Lift Station Pumps
Baker Vehicle Systems	For: Vehicle Parts & Repairs
Baldwin Poles	For: Utility Poles
Barber, Kaper, Stamm, McWatter, Whitlock & Maloney, LLC	For: Professional Services (Outside Legal Counsel)
Boundtree Medical Supply, LLC	For: Medical Supplies
Brown Equipment Company	For: Sewer Jet/Hydro Excavating Truck
Brown Supply Co.	For: Janitorial Supplies
Brownstown Electric Supply	For: Electrical Supplies
Buckeye Pumps	For: Pump Repairs and Parts
Burch Hydro	For: Electrical Supplies & Sludge Removal
Burke Excavating and Mowing	For: Construction and Mowing Services
Bryan Excavating	For: Construction Services
Cahaba Timber	For: Wood Electric Poles
Cargill, Inc.	For: Road Salt
C&W Tank Cleaning	For: Digester Cleaning
CDW Government, Inc.	For: Computers and Supplies
CentralSquare Technologies LLC	For: Safety Services Software
Century Equipment	For: Golf Carts, Tractors, Mowers
Chemtrade Chemicals US, LLC	For: Chemicals
Civica North America Inc.	For: Software and Hardware Systems
Clarke Mosquito Control Product	For: Mosquito Control Supply
Clemons Nelson	For: Legal Services
Compass Minerals America	For: Road Salt
Craun Liebring	For: Lift Station Upgrades
Damschroder Roofing	For: Construction Services

Defiance County Landfill	For: Sanitation Dumping Services/Landfill Biosolids
Dell Marketing	For: IT Hardware Systems
Eaton	For: Substation Supplies and Repairs
Eddie Poles LLC	For: Wood Utility Poles
Ekoton USA Corporation	For: Sludge Press Rental
Encompass Engineers	For: Electrical Engineering Services
Environmental Equipment Sales	For: Parts and Supplies Purchases/Equipment Repairs
Ermco	For: Electric Transformers
Estabrook, Corp.	For: Pump Supplies and Repairs
Feller-Finch & Associates, Inc.	For: Engineering Services (Professional Services)
Ferguson Waterworks	For: Operations Parts and Supplies
Finley Fire Equipment	For: Fire Engines and Service Repairs
Fire Safety Services Inc.	For: Fire Services and Supply
Fire Service, Inc.	For: Fire Services and Supply
Fitzenrider, Inc. /Air Force One	For: Heating and Air Conditioning Service Work
Flex-Com	For: Camera Systems
Forrest Auto Supply	For: Automotive Parts & Supplies
Ganley Chevrolet of Aurora LLC	For: Police Vehicles
GEM	For: HVAC Purchase and Installation
Gerken Asphalt Paving, Inc.	For: Paving Materials & Asphalt Laying
Heartland Disposal	For: Sludge Removal
Henschen and Associates, Inc.	For: Software and Hardware Systems
Hoff Consulting, LLC	For: Consulting Services
Hydro Dyne Engineering, Inc.	For: Wastewater Remanufacturing of Screens
Jack Doheny Supplies Ohio, Inc.	For: Wastewater Supplies
J.A. Hillis Excavating, LLC	For: Excavation Services
Jerry Pate Turf & Irrigation	For: Mower and Equipment Supplies
Jerry Tonjes dba JT's Bldg Maint.	For: Maintenance/Construction/Nuisance Abatement
Jim Speiser & Sons Inc	For: Electrical Services
Jones & Henry Engineers, LTD	For: Consulting Services
K-Tech	For: Beet Heet
Kalida Truck	For: Vehicle Accessories
Koester Corp.	For: Engineering Services
Kuhlman Corp.	For: Parts and Supply
Kurtz Ace Hardware	For: Parts and Supply
Masterpiece Sign Graphics, Inc.	For: Signs

Meeder Investment Management	For: Investment Management Services
Meggar	For: Electrical Testing Equipment
Meldrum Mechanical	For: Pump Supplies & Equipment Repairs
Midwest Compost	For: Digester Cleaning
Midwest Public Safety LLC	For: Police Vehicle Accessories
Motorola	For: First Responder Radios
MUSCO Sports Lighting	For: Lighting Equipment Purchases
Myers Power Products, Inc.	For: Substation Supplies and Repairs
Neptune Equipment Co. (NECO)	For: Meter Parts and Supplies
Newegg Business	For: Computers and Supplies
Northwest Landscape Service	For: Landscaping and Supplies, Roadside & City Owned Property Mowing
Northwest Pools	For: Pool Chemicals
NRP Midwest	For: Wastewater Treatment Chemicals
Office Depot	For: Office Supply
One Source Waste Solutions	For: Waste Services
O'Reilly Auto Parts	For: Parts & Supplies
P&R Communications	For: Radio repair and parts
Parker Hannfin Corp.	For: Water Meter Analyzer
Path Master	For: Traffic Signals Supplies and Services
Patterson Pope	For: Municipal Court Record Scanning
Perrysburg Pipe and Supply	For: Parts and Supply
Perry Corporation	For: Copier, Scanner and Printer Supplies
Peterman Associates, Inc.	For: Engineering Services (Professional Services)
Physio-Control	For: Fire Equipment and Supplies
Poggemeyer Design Group	For: Electrical Engineering Services
Porter's BP, LLC	For: Gas and Diesel Fuel
Power Engineers	For: Engineering Services
Powerhouse Supply	For: Electrical Parts and Supplies
Powerline Supply Co.	For: Electrical Parts and Supplies
Process Solutions, Inc	For: Membrane Services, Cleaning & Chemicals
Pyrotechnico	For: Fireworks
Quality Cleaning Services of NW Ohio	For: Janitorial Services
RTEC Communications, Inc.	For: Communication Supplies & Equipment
Reinke Ford	For: Automotive Services
Reveille	For: Engineering Services
Richland Co. & Associates	For: Construction Services
Rupp Rosebrock, Inc.	For: Construction Services

Sauber Manufacturing Co.	For: Reel Trailers
Scanworks	For: Municipal Court Record Scanning
Schneider	For: Software for Metering
Schweitzer Engineering	For: Electrical Substation Materials
SHI International	For: Computers, Parts and Supplies
Snyder Chevrolet, Inc.	For: Automotive Services
Southeastern Equipment	For: Operations Parts and Supplies
Spectrum Engineering Corp.	For: Engineering Services (Professional Services)
Spengler Nathanson, PLL	For: Outside Counsel (Professional Services)
Stantec Consulting Services, Inc.	For: Engineering Services (Professional Services)
Statewide Ford Lincoln	For: Police vehicles
Stoops Freightliner	For: Vehicle parts
Stuart C. Irby Co.	For: Electrical Parts & Supplies
Sunbelt Solomon	For: Transformers and Electric Supplies
Superior Uniform Sales, Inc.	For: Uniform Services
Survalent Technology	For: SCADA Programming Services
Tantalus Systems Inc.	For: AMI Meter Reading System Services
Target Specialty Products	For: Golf Course Chemicals
Tawa Tree Service	For: Tree Services
Tawa Mulch Landscape Supply	For: Landscaping Services
Terex Utilities, Inc.	For: Electric Equipment Purchases
The Accumed Group	For: Ambulance Billing Services
Toledo Edison	For: Contracted Power Services
Toledo Fence & Supply Co.	For: Fencing Supplies
T & R Electric	For: Transformers
Tri City Industrial Power	For: Batteries & Other Power Supplies
Uniliance	For: Construction Services
UniFirst Corporation	For: Uniforms & Supplies
US Utility Contractor Co.	For: Traffic and Electrical Services
USALCO	For: Chemicals for Water Treatment
Utility Service Group	For: Chemicals for Water Treatment
Utility Services	For: NERC Compliance Services
Utility Truck Equipment	For: Bucket Truck
Vermeer	For: Wood Chipper/Parts
Vermilion Land Clearing Service	For: Tree Clearing
Vernon Nagel, Inc.	For: Trucking, Hauling, and Excavating Services

Viking Trucking, Inc.	For: Trucking and Hauling Services
Watchman Tree Service, LLC	For: Tree Services (Planting, Removal, Stump Grinding)
Werlor, Inc.	For: Brush Grinding Services/Recycling Services
Wesco Distribution, Inc.	For: Electrical Supplies
Wigen Water Technologies	For: Membrane Services, Cleaning & Chemicals
Wood County Land Fill	For: Sanitation Dumping Services
WR Meyers Co., Inc.	For: Construction and Excavating Services
Wright Express FSC-WEX, Inc.	For: Fuel Purchases
ZTH, LLC	For: Sludge Hauling

RESOLUTION NO. 053-25

A RESOLUTION AUTHORIZING THE EXPENDITURE OF FUNDS AND AUTHORIZING A DEPARTMENT DIRECTOR TO TAKE BIDS ON CERTAIN PROJECTS, SERVICES, EQUIPMENT, MATERIALS, OR SUPPLIES WITHOUT THE REQUIREMENT FOR ADDITIONAL LEGISLATION TO DO SO IN THE YEAR 2026; AND DECLARING AN EMERGENCY

WHEREAS, each year from time to time, a Department Director (City Manager, City Finance Director, or City Law Director) is required to come to Council for authority to take bids for certain projects, services, or the purchase or lease of equipment, materials or supplies used in the City operations; and,

WHEREAS, in order to provide a more feasible, economical, and expedited method of bidding procedures, it is deemed necessary to give to the above mentioned Department Directors authority to bid such projects, services, equipment, materials, or supplies without the necessity of continued legislation; **Now Therefore**,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, the City Manager, City Finance Director, and City Law Director, for their respective departments, subject to Council's approval as to the specifications, plans, agreements, and other related bid documents when applicable, are hereby authorized to advertise and receive bids or take proposals as applicable for the projects, services, equipment, materials, or supplies that are anticipated to be in excess of fifty thousand dollars ($50,000) as listed in attached Exhibit A, such exhibit being incorporated into this Resolution by attachment and made a part hereof, without the necessity of further legislation in the year 2026; further, Council finds that the expenditure of funds in excess of fifty thousand dollars ($50,000) for each project, service, equipment, material, or supply listed in said Exhibit A, is necessary and authorized, subject to an approved motion of Council permitting the respective Department Director to make award. If a contract for said project, service, equipment, material, or supply is awarded to a successful bidder (lowest and best) as a result of a competitive bid, the City Manager, City Finance Director, and City Law Director, for their respective departments, are directed to enter into a contract with the awardee subject to the terms and conditions of an agreement approved by Council, said agreement subject to any non-material changes deemed appropriate by the respective Department Director and approved as to form and correctness by the City Law Director. In the case of a non-competitive bid, the City Manager, City Finance Director, and City Law Director, for their respective departments, are directed to enter into a contract with the awarded subject to the terms and conditions of an agreement approved by Council, said agreement subject to any non-material changes deemed appropriate by the respective Department Director and approved as to form and correctness by the City Law Director.

Section 2. That, Council reserves the right, by motion of Council, to approve for award, direct no award, reject all or some bids, or rebid, when deemed in the best interest of the City as it relates to the projects identified in Section 1 of this Resolution; moreover, Council may waive any informalities in the bidding process.

Section 3. That, Chapters 105 and 106 of the Codified Ordinances of Napoleon, Ohio, shall continue to be applicable to any projects, services, equipment, materials, or supplies listed in attached Exhibit A; moreover, nothing in this Resolution shall be construed as limiting the Department Directors in making purchases or contracting for services in any manner as provided for in said Chapters, statutory law or as otherwise provided by Council. When competitive bidding is required for any project, service, equipment, material or supply as a matter of law, it shall be utilized unless otherwise eliminated by act of Council. When quality based selection is required for any project listed in Exhibit A for architectural, engineering, or construction management services as a matter of law, then the quality based selection process shall be utilized unless otherwise eliminated by act of Council. Also, Council hereby finds that the expenditure of funds in excess of fifty thousand dollars ($50,000) for each architectural, engineering, or construction management service as found in Exhibit A is necessary and approved as a proper public expenditure of funds, subject to approved motion of Council permitting the Department Director to make the award. Finally, the combining of projects, or the contracting or purchase of services, equipment, materials, or supplies is permitted of any project or item listed in Exhibit A without necessity of further authorization by Council.

Section 4. That, a Department Director is authorized to use this Resolution for authority for said bids and/or purchases as contained in this Resolution.

Section 5. That, any item listed in attached Exhibit A may be leased in lieu of purchasing when deemed appropriate by the respective Department Director.

Section 6. That, all leases, purchases and contracts for projects, services, equipment, materials, or supplies is subject to appropriation and certification of funds.

Section 7. That, any trade-ins shall be controlled by Section 107.05(c) of the Codified Ordinances of Napoleon, Ohio, as may be amended from time to time.

Section 8. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of the City of Napoleon, Ohio.

Section 9. That, if any other prior Resolution or Ordinance is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution or any part thereof.

Section 10. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to allow the timely purchase of materials, supplies, equipment or services essential to provide public peace, health or safety; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law. Further, the Emergency Clause is necessary to begin the process in a timely manner which affects the public peace, health, and safety accessible to our citizens, and for further reasons as stated in the Preamble hereof.

Passed: 12/15/2025

J. Ross Durham, Council President

Approved: 12/15/2025

Joseph D. Bialorucki, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain

Attest:

Ann Harper

Ann Harper, Clerk of Council

I, Ann Harper, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Resolution No. 053-25 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the ________ day of ____________________, 2025; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Ann Harper, Clerk of Council

MASTER BID LIST
DEPARTMENT/CATEGORY/ITEM DESCRIPTION

1300 CITY MANAGER/ADMINISTRATION
- Building Feasibility Study
- New HVAC Unit and Installation

1800 MUNICIPAL COURT
- New HVAC Unit and Installation
- Annual Record Scanning

2100 POLICE/SAFETY SERVICES
- Patrol Vehicles – Replacement of Two (2)
- Ballistic Vests - Replacement of Four (4) / 5 Year Rotation
- Shooting Range Modifications
- Flock Camera System

2200 FIRE/SAFETY SERVICES
- Equipment Replacements
- EMS Supplies
- EMS Billing Services
- Fire Station Renovations
    - Parking Lot Replacement (west side)
    - HVAC for Dorm Room Area

4200 GOLF COURSE
- Golf Carts – Replacement of Three (3)
- Equipment Leasing (Year 2 of 5)
- Chemical Sprayer
- Verti-cutting Units

4300 NAPOLEON AQUATIC CENTER
- Shade Structures
- Ice Machine
- Security Camera and Server Improvements – likely be encumbered to 2026

4400 PARKS & RECREATION
- Oakwood Park Ball Diamond Infield Improvements
- Synthetic Ice Rink
- Utility Tractor
- Roof Replacement – Oakwood Park Restroom

4700 CEMETERIES
- Zero Turn Mower

5100 SERVICES/STREETS SCM &4

- → Annual Road Program – Milling & Resurfacing Local Streets
- → Ice and Snow Removal (Salt Contracts)
- → Annual Crack Sealing
- → N. Harmony Drive
- → N. Perry St. & Railroad St.
- → W. Clinton St. & Erie St.
- → Industrial Dr. (North of American Rd)
- → Fuel Tank Removal @ FD

6110 ELECTRIC/OPERATIONS DISTRIBUTION
- → Wood Poles
- → Transformer Purchases

6110 ELECTRIC/FEEDER LINE IMPROVEMENTS
- → Electrical Underground Upgrades and Maintenance
- → Electrical Overhead Upgrades and Maintenance

6110 ELECTRIC/TRANSFORMER REPLACEMENT & DISPOSAL PROGRAMS
- → Transformer Replacement and Disposal (Inventory)

6110 ELECTRIC/IMPROVEMENTS & UPGRADES
- → New System Growth and Updates
- → Advanced Metering Infrastructure (AMI)
- → Pickup Truck
- → Mini Digger Derrick
- → Ditch Witch 3500 Trencher
- → Enterprise Substation Upgrades

6200 WATER TREATMENT PLANT OPERATIONS
- → Water Treatment Plant Chemicals
- → Emergency Repairs
- → Membrane Cleaning Chemicals
- → Membrane Filter Replacement
- → High Service Pump Improvements
- → South Water Tower Rehabilitation and Painting
- → Main SCADA and Redundant Updates

6210 WATER DISTRIBUTION
- → Maumee River Waterline Crossing
- → N. Perry St. & Railroad St.
- → W. Clinton St. & Erie St.
- → Sewer Jet/Hydro Excavating Truck

6300 SEWER/WASTEWATER TREATMENT PLANT

- Waste Water Treatment Plant Chemicals
- Sanitary Lateral Repairs in City ROW
- Bio Solids Removal and Landfill Disposal
- Automatic Gate for Plant
- New Pump for Hospital Lift Station

6310, 6311 SEWER/COLLECTION SYSTEM

- Sanitary Sewer Cleaning Program
- N. Perry St. & Railroad St.
- W. Clinton St. & Erie St.
- Sewer Jet/Hydro Excavating Truck

6400, 6410, 6411,6412, 6420 SANITATION/RECYCLING COLLECTION & DISPOSAL

- Landfill Disposal Fees
- Concrete Grinding
- Brush Grinding
- Recycling Services

2026 Debt Information

SCHEDULE OF LISTED DEBT PRINCIPAL - CITY OF NAPOLEON - UPDATED 1/26/2026

Date Issued/ Final Maturity		Primary Funding Source	Original Issue	Cumulative Paid Principal	Net Principal Balance as of 12/31/25	2026 Principal	Projected Principle 12/31/2026
General Obligation Bonds:							
7/15/2005	**Various Purpose Improvement & Refunding Bonds, Series 2005**	Fund 400	$2,140,000	$2,090,000	$50,000	$50,000	$0
	Projects:						
Finished	Water Refunding	Completed	$1,450,000	$1,450,000	$0	$0	$0
Finished	Northcrest Drive Sewer	Completed	$390,000	$390,000	$0	$0	$0
Finished	Street Improvement	Completed	$300,000	$300,000	$0	$0	$0
7/20/2010	**Facilities Bond, Series 2010**						
Finished	Project: New Court Purchase and Renovations	Completed	$760,000	$760,000	$0	$0	$0
2/23/2021	**Water plant and pool Bonds, Series 2021**	Funds 510 & 221	$6,400,000	$1,420,000	$4,980,000	$310,000	$4,670,000
12/1/2040	Projects:						
12/1/2040	Water Treatment Facilities Renovations	Fund 510	$2,360,000	$525,000	$1,835,000	$115,000	$1,720,000
12/1/2040	Municipal Pool	Fund 221	$4,040,000	$895,000	$3,145,000	$195,000	$2,950,000
8/5/2025	**Fire Truck Bond, 2025**						
12/1/2035	Project: New Fire Truck Purchase	Fund 430	$850,000	$0	$850,000	$53,000	$797,000
Revenue Bonds:							
12/29/2020	**Water System Revenue Bond, Series 2020**	Fund 510	$2,545,000	$1,430,000	$1,115,000	$235,000	$880,000
12/1/2040	Projects:						
12/1/2024	Raw Waterline to Wauseon	Completed	$280,000	$280,000	$0	$0	$0
12/1/2028	MEIX System and Water Tower and Water Lines		$1,620,000	$990,000	$630,000	$210,000	$420,000
12/1/2040	West Washington Street		$405,000	$100,000	$305,000	$15,000	$290,000
12/1/2040	Woodlawn Avenue		$240,000	$60,000	$180,000	$10,000	$170,000
1/7/2021	**Sewer System Revenue Bond, Series 2020**	Fund 520	$4,070,000	$885,000	$3,185,000	$200,000	$2,985,000
12/1/2042	Projects:						
	W. Washington and Avon Sewer Improvements		$1,910,000	$460,000	$1,450,000	$100,000	$1,350,000
	1998 WWTP Exp. Refunding and Woodlawn Ave. Sewer Impro.		$1,310,000	$265,000	$1,045,000	$60,000	$985,000
	Haley I & I and Clairment Avenue Sewer Reconstruction		$850,000	$160,000	$690,000	$40,000	$650,000
OWDA Loans:							
7/28/2006	**Napoleon Waterline Construction (4333)**	Completed	$299,594	$299,594	$0	$0	$0
Finished	Project: North Pinte Water Infrastr. Project						

SCHEDULE OF LISTED DEBT PRINCIPAL - CITY OF NAPOLEON - UPDATED 1/26/2026

Date Issued/ Final Maturity		Primary Funding Source	Original Issue	Cumulative Paid Principal	Net Principal Balance as of 12/31/25	2026 Principal	Projected Principle 12/31/2026
7/28/2005 Finished	**Napoleon Sewer System Extension (4334)** Projects: N. Pointe Sewer and E. Maumee Sewer & Pump Station	Completed	$1,415,401	$1,415,401	$0	$0	$0
10/30/2008 12/1/2030	**Napoleon WWTP EQ Basin (4990)** Project: EQ Basin Storm Water Retention Project	Fund 520	$7,297,784	$5,041,226	$2,256,558	$401,128	$1,855,430
4/27/2017 7/1/2049	**Napoleon Water Treatment Plant Improvements (7609)**	Fund 510	$11,380,177	$875,400	$10,504,777	$437,700	$10,067,077
5/30/2019 7/1/2040	**Napoleon Williams Pump Station Improvements (8541)**	Fund 520	$1,208,041	$131,723	$1,076,318	$66,853	$1,009,465
4/29/2021 1/1/2049	**Napoleon WWTP Improvements Phase 1 (9341)** *Final numbers on this loan will be avaliable in April 2026	Fund 520	$14,663,623	$1,123,868	$13,539,755	$507,000	$13,032,755
3/31/2022 7/1/2054	**Napoleon VanHyning Pump Station Replacement (9720)**	Fund 520	$3,175,453	$98,363	$3,077,090	$98,855	$2,978,235
OPWC Loan:							
1/16/2008 7/1/2029	**Woodlawn Ave. from Clinton to Haley (CE41K)**	Fund 520	$500,000	$425,000	$75,000	$25,000	$50,000
Tax Increment Finance (TIF) Loan:							
12/7/2020 12/1/2051	**Oakwood/American Road Improvement Project** * First Payment is not until 6/1/2029	Fund 320	$1,100,000	$0	$1,100,000	$0	$1,100,000
	GRAND TOTAL ON ALL ISSUED AND PROPSED DEBT		**$56,195,073**	**$15,235,575**	**$40,959,498**	**$2,331,536**	**$38,627,962**

Napoleon

2005 Bond - Sales Tax Rev

$2,140,000

Issue Summary

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
12/01/2005	85,000.00	3.000%	32,606.95	117,606.95
06/01/2006	-	-	41,881.25	41,881.25
12/01/2006	100,000.00	3.000%	41,881.25	141,881.25
06/01/2007	-	-	40,381.25	40,381.25
12/01/2007	105,000.00	3.000%	40,381.25	145,381.25
06/01/2008	-	-	38,806.25	38,806.25
12/01/2008	105,000.00	3.000%	38,806.25	143,806.25
06/01/2009	-	-	37,231.25	37,231.25
12/01/2009	110,000.00	3.250%	37,231.25	147,231.25
06/01/2010	-	-	35,443.75	35,443.75
12/01/2010	115,000.00	3.250%	35,443.75	150,443.75
06/01/2011	-	-	33,575.00	33,575.00
12/01/2011	115,000.00	3.500%	33,575.00	148,575.00
06/01/2012	-	-	31,562.50	31,562.50
12/01/2012	120,000.00	3.500%	31,562.50	151,562.50
06/01/2013	-	-	29,462.50	29,462.50
12/01/2013	130,000.00	3.500%	29,462.50	159,462.50
06/01/2014	-	-	27,187.50	27,187.50
12/01/2014	130,000.00	3.750%	27,187.50	157,187.50
06/01/2015	-	-	24,750.00	24,750.00
12/01/2015	140,000.00	3.750%	24,750.00	164,750.00
06/01/2016	-	-	22,125.00	22,125.00
12/01/2016	150,000.00	5.000%	22,125.00	172,125.00
06/01/2017	-	-	18,375.00	18,375.00
12/01/2017	150,000.00	5.000%	18,375.00	168,375.00
06/01/2018	-	-	14,625.00	14,625.00
12/01/2018	155,000.00	5.000%	14,625.00	169,625.00
06/01/2019	-	-	10,750.00	10,750.00
12/01/2019	160,000.00	5.000%	10,750.00	170,750.00
06/01/2020	-	-	6,750.00	6,750.00
12/01/2020	40,000.00	5.000%	6,750.00	46,750.00
06/01/2021	-	-	5,750.00	5,750.00
12/01/2021	45,000.00	5.000%	5,750.00	50,750.00
06/01/2022	-	-	4,625.00	4,625.00
12/01/2022	45,000.00	5.000%	4,625.00	49,625.00
06/01/2023	-	-	3,500.00	3,500.00
12/01/2023	45,000.00	5.000%	3,500.00	48,500.00
06/01/2024	-	-	2,375.00	2,375.00
12/01/2024	45,000.00	5.000%	2,375.00	47,375.00
06/01/2025	-	-	1,250.00	1,250.00
12/01/2025	50,000.00	5.000%	1,250.00	51,250.00
Total	**$2,140,000.00**	**-**	**$893,419.45**	**$3,033,419.45**

Yield Statistics

Bond Year Dollars	$20,043.44
Average Life	9.366 Years
Average Coupon	4.4574148%
Net Interest Cost (NIC)	3.8897608%
True Interest Cost (TIC)	3.7007374%
Bond Yield for Arbitrage Purposes	3.5027784%
All Inclusive Cost (AIC)	3.7007374%

IRS Form 8038

Net Interest Cost	3.5988786%
Weighted Average Maturity	9.612 Years

Napoleon

2010 Facilities Bond - GO

$760,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
12/01/2010	-	-	-	-
06/01/2011	-	-	21,813.19	21,813.19
12/01/2011	40,000.00	2.000%	12,625.00	52,625.00
06/01/2012	-	-	12,225.00	12,225.00
12/01/2012	40,000.00	2.000%	12,225.00	52,225.00
06/01/2013	-	-	11,825.00	11,825.00
12/01/2013	45,000.00	2.000%	11,825.00	56,825.00
06/01/2014	-	-	11,375.00	11,375.00
12/01/2014	45,000.00	2.000%	11,375.00	56,375.00
06/01/2015	-	-	10,925.00	10,925.00
12/01/2015	45,000.00	2.500%	10,925.00	55,925.00
06/01/2016	-	-	10,362.50	10,362.50
12/01/2016	45,000.00	3.000%	10,362.50	55,362.50
06/01/2017	-	-	9,687.50	9,687.50
12/01/2017	50,000.00	3.250%	9,687.50	59,687.50
06/01/2018	-	-	8,875.00	8,875.00
12/01/2018	50,000.00	3.500%	8,875.00	58,875.00
06/01/2019	-	-	8,000.00	8,000.00
12/01/2019	50,000.00	4.000%	8,000.00	58,000.00
06/01/2020	-	-	7,000.00	7,000.00
12/01/2020	55,000.00	4.000%	7,000.00	62,000.00
06/01/2021	-	-	5,900.00	5,900.00
12/01/2021	55,000.00	4.000%	5,900.00	60,900.00
06/01/2022	-	-	4,800.00	4,800.00
12/01/2022	55,000.00	4.000%	4,800.00	59,800.00
06/01/2023	-	-	3,700.00	3,700.00
12/01/2023	60,000.00	4.000%	3,700.00	63,700.00
06/01/2024	-	-	2,500.00	2,500.00
12/01/2024	60,000.00	4.000%	2,500.00	62,500.00
06/01/2025	-	-	1,300.00	1,300.00
12/01/2025	65,000.00	4.000%	1,300.00	66,300.00
Total	**$760,000.00**	**-**	**$251,388.19**	**$1,011,388.19**

Yield Statistics

Bond Year Dollars	$6,816.56
Average Life	8.969 Years
Average Coupon	3.6879064%
Net Interest Cost (NIC)	3.5050237%
True Interest Cost (TIC)	3.4338199%
Bond Yield for Arbitrage Purposes	3.4099559%
All Inclusive Cost (AIC)	3.4338199%

IRS Form 8038

Net Interest Cost	3.4588434%
Weighted Average Maturity	8.942 Years

Napoleon, Ohio

FINAL - 2021 GO Bond - FHN

$6,400,000

Issue Summary

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
06/01/2021	-	-	28,315.20	28,315.20
12/01/2021	285,000.00	3.000%	52,007.50	337,007.50
06/01/2022	-	-	47,732.50	47,732.50
12/01/2022	270,000.00	3.000%	47,732.50	317,732.50
06/01/2023	-	-	43,682.50	43,682.50
12/01/2023	280,000.00	3.000%	43,682.50	323,682.50
06/01/2024	-	-	39,482.50	39,482.50
12/01/2024	285,000.00	4.000%	39,482.50	324,482.50
06/01/2025	-	-	33,782.50	33,782.50
12/01/2025	300,000.00	3.000%	33,782.50	333,782.50
06/01/2026	-	-	29,282.50	29,282.50
12/01/2026	310,000.00	1.000%	29,282.50	339,282.50
06/01/2027	-	-	27,732.50	27,732.50
12/01/2027	310,000.00	1.000%	27,732.50	337,732.50
06/01/2028	-	-	26,182.50	26,182.50
12/01/2028	315,000.00	1.000%	26,182.50	341,182.50
06/01/2029	-	-	24,607.50	24,607.50
12/01/2029	315,000.00	1.000%	24,607.50	339,607.50
06/01/2030	-	-	23,032.50	23,032.50
12/01/2030	320,000.00	1.000%	23,032.50	343,032.50
06/01/2031	-	-	21,432.50	21,432.50
12/01/2031	325,000.00	1.000%	21,432.50	346,432.50
06/01/2032	-	-	19,807.50	19,807.50
12/01/2032	325,000.00	1.000%	19,807.50	344,807.50
06/01/2033	-	-	18,182.50	18,182.50
12/01/2033	330,000.00	1.050%	18,182.50	348,182.50
06/01/2034	-	-	16,450.00	16,450.00
12/01/2034	335,000.00	1.100%	16,450.00	351,450.00
06/01/2035	-	-	14,607.50	14,607.50
12/01/2035	340,000.00	1.200%	14,607.50	354,607.50
06/01/2036	-	-	12,567.50	12,567.50
12/01/2036	340,000.00	1.300%	12,567.50	352,567.50
06/01/2037	-	-	10,357.50	10,357.50
12/01/2037	345,000.00	1.350%	10,357.50	355,357.50
06/01/2038	-	-	8,028.75	8,028.75
12/01/2038	350,000.00	1.450%	8,028.75	358,028.75
06/01/2039	-	-	5,491.25	5,491.25
12/01/2039	355,000.00	1.500%	5,491.25	360,491.25
06/01/2040	-	-	2,828.75	2,828.75
12/01/2040	365,000.00	1.550%	2,828.75	367,828.75
Total	**$6,400,000.00**	**-**	**$930,865.20**	**$7,330,865.20**

Yield Statistics

Bond Year Dollars	$68,637.22
Average Life	10.725 Years
Average Coupon	1.3562105%
Net Interest Cost (NIC)	1.2067072%
True Interest Cost (TIC)	1.1965955%
Bond Yield for Arbitrage Purposes	0.9210781%
All Inclusive Cost (AIC)	1.3923731%

IRS Form 8038

Net Interest Cost	1.1254250%
Weighted Average Maturity	10.578 Years

Napoleon, Ohio

FINAL Fire Truck Bond - Flagstar
$650,000
SINGLE PURPOSE

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
12/01/2025	-	-	9,110.83	9,110.83
06/01/2026	-	-	14,137.50	14,137.50
12/01/2026	53,000.00	4.350%	14,137.50	67,137.50
06/01/2027	-	-	12,984.75	12,984.75
12/01/2027	56,000.00	4.350%	12,984.75	68,984.75
06/01/2028	-	-	11,766.75	11,766.75
12/01/2028	58,000.00	4.350%	11,766.75	69,766.75
06/01/2029	-	-	10,505.25	10,505.25
12/01/2029	60,000.00	4.350%	10,505.25	70,505.25
06/01/2030	-	-	9,200.25	9,200.25
12/01/2030	63,000.00	4.350%	9,200.25	72,200.25
06/01/2031	-	-	7,830.00	7,830.00
12/01/2031	66,000.00	4.350%	7,830.00	73,830.00
06/01/2032	-	-	6,394.50	6,394.50
12/01/2032	69,000.00	4.350%	6,394.50	75,394.50
06/01/2033	-	-	4,893.75	4,893.75
12/01/2033	72,000.00	4.350%	4,893.75	76,893.75
06/01/2034	-	-	3,327.75	3,327.75
12/01/2034	75,000.00	4.350%	3,327.75	78,327.75
06/01/2035	-	-	1,696.50	1,696.50
12/01/2035	78,000.00	4.350%	1,696.50	79,696.50
Total	**$650,000.00**	-	**$174,584.83**	**$824,584.83**

Yield Statistics

Bond Year Dollars	$4,013.44
Average Life	6.175 Years
Average Coupon	4.3499999%
Net Interest Cost (NIC)	4.3499999%
True Interest Cost (TIC)	4.3510123%
Bond Yield for Arbitrage Purposes	4.3510123%
All Inclusive Cost (AIC)	5.1381889%

IRS Form 8038

Net Interest Cost	4.3499999%
Weighted Average Maturity	6.175 Years

Napoleon

2020 Ref Water Rev - Bernardi Arb Test

Issue Summary

$2,545,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
06/01/2021	-	-	18,047.89	18,047.89
12/01/2021	295,000.00	2.000%	21,372.50	316,372.50
06/01/2022	-	-	18,422.50	18,422.50
12/01/2022	290,000.00	2.000%	18,422.50	308,422.50
06/01/2023	-	-	15,522.50	15,522.50
12/01/2023	300,000.00	2.000%	15,522.50	315,522.50
06/01/2024	-	-	12,522.50	12,522.50
12/01/2024	310,000.00	2.000%	12,522.50	322,522.50
06/01/2025	-	-	9,422.50	9,422.50
12/01/2025	235,000.00	2.000%	9,422.50	244,422.50
06/01/2026	-	-	7,072.50	7,072.50
12/01/2026	235,000.00	1.000%	7,072.50	242,072.50
06/01/2027	-	-	5,897.50	5,897.50
12/01/2027	235,000.00	1.000%	5,897.50	240,897.50
06/01/2028	-	-	4,722.50	4,722.50
12/01/2028	240,000.00	1.000%	4,722.50	244,722.50
06/01/2029	-	-	3,522.50	3,522.50
12/01/2029	30,000.00	1.000%	3,522.50	33,522.50
06/01/2030	-	-	3,372.50	3,372.50
12/01/2030	30,000.00	1.100%	3,372.50	33,372.50
06/01/2031	-	-	3,207.50	3,207.50
12/01/2031	30,000.00	1.200%	3,207.50	33,207.50
06/01/2032	-	-	3,027.50	3,027.50
12/01/2032	35,000.00	1.300%	3,027.50	38,027.50
06/01/2033	-	-	2,800.00	2,800.00
12/01/2033	35,000.00	2.000%	2,800.00	37,800.00
06/01/2034	-	-	2,450.00	2,450.00
12/01/2034	35,000.00	2.000%	2,450.00	37,450.00
06/01/2035	-	-	2,100.00	2,100.00
12/01/2035	35,000.00	2.000%	2,100.00	37,100.00
06/01/2036	-	-	1,750.00	1,750.00
12/01/2036	35,000.00	2.000%	1,750.00	36,750.00
06/01/2037	-	-	1,400.00	1,400.00
12/01/2037	35,000.00	2.000%	1,400.00	36,400.00
06/01/2038	-	-	1,050.00	1,050.00
12/01/2038	35,000.00	2.000%	1,050.00	36,050.00
06/01/2039	-	-	700.00	700.00
12/01/2039	35,000.00	2.000%	700.00	35,700.00
06/01/2040	-	-	350.00	350.00
12/01/2040	35,000.00	2.000%	350.00	35,350.00
Total	**$2,545,000.00**	**-**	**$238,045.39**	**$2,783,045.39**

Yield Statistics

Bond Year Dollars	$14,907.06
Average Life	5.857 Years
Average Coupon	1.5968639%
Net Interest Cost (NIC)	1.1551395%
True Interest Cost (TIC)	1.1268476%
Bond Yield for Arbitrage Purposes	0.6736440%
All Inclusive Cost (AIC)	1.8620518%

IRS Form 8038

Net Interest Cost	0.9965255%
Weighted Average Maturity	5.822 Years

Napoleon

FINAL - 2020 Ref Sewer Rev - Baird

Issue Summary

$4,070,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
06/01/2021	-	-	34,343.00	34,343.00
12/01/2021	170,000.00	5.000%	42,928.75	212,928.75
06/01/2022	-	-	38,678.75	38,678.75
12/01/2022	170,000.00	5.000%	38,678.75	208,678.75
06/01/2023	-	-	34,428.75	34,428.75
12/01/2023	175,000.00	5.000%	34,428.75	209,428.75
06/01/2024	-	-	30,053.75	30,053.75
12/01/2024	185,000.00	5.000%	30,053.75	215,053.75
06/01/2025	-	-	25,428.75	25,428.75
12/01/2025	185,000.00	5.000%	25,428.75	210,428.75
06/01/2026	-	-	20,803.75	20,803.75
12/01/2026	200,000.00	1.000%	20,803.75	220,803.75
06/01/2027	-	-	19,803.75	19,803.75
12/01/2027	200,000.00	1.000%	19,803.75	219,803.75
06/01/2028	-	-	18,803.75	18,803.75
12/01/2028	200,000.00	1.000%	18,803.75	218,803.75
06/01/2029	-	-	17,803.75	17,803.75
12/01/2029	200,000.00	1.000%	17,803.75	217,803.75
06/01/2030	-	-	16,803.75	16,803.75
12/01/2030	205,000.00	1.000%	16,803.75	221,803.75
06/01/2031	-	-	15,778.75	15,778.75
12/01/2031	210,000.00	1.000%	15,778.75	225,778.75
06/01/2032	-	-	14,728.75	14,728.75
12/01/2032	205,000.00	1.000%	14,728.75	219,728.75
06/01/2033	-	-	13,703.75	13,703.75
12/01/2033	200,000.00	1.250%	13,703.75	213,703.75
06/01/2034	-	-	12,453.75	12,453.75
12/01/2034	205,000.00	1.250%	12,453.75	217,453.75
06/01/2035	-	-	11,172.50	11,172.50
12/01/2035	205,000.00	1.450%	11,172.50	216,172.50
06/01/2036	-	-	9,686.25	9,686.25
12/01/2036	215,000.00	1.450%	9,686.25	224,686.25
06/01/2037	-	-	8,127.50	8,127.50
12/01/2037	205,000.00	1.650%	8,127.50	213,127.50
06/01/2038	-	-	6,436.25	6,436.25
12/01/2038	215,000.00	1.650%	6,436.25	221,436.25
06/01/2039	-	-	4,662.50	4,662.50
12/01/2039	215,000.00	1.750%	4,662.50	219,662.50
06/01/2040	-	-	2,781.25	2,781.25
12/01/2040	215,000.00	1.750%	2,781.25	217,781.25
06/01/2041	-	-	900.00	900.00
12/01/2041	45,000.00	2.000%	900.00	45,900.00
06/01/2042	-	-	450.00	450.00
12/01/2042	45,000.00	2.000%	450.00	45,450.00
Total	**$4,070,000.00**	**-**	**$724,251.75**	**$4,794,251.75**

Yield Statistics

Bond Year Dollars	$44,773.00
Average Life	11.001 Years
Average Coupon	1.6176083%
Net Interest Cost (NIC)	1.5176319%
True Interest Cost (TIC)	1.5141343%
Bond Yield for Arbitrage Purposes	1.3673296%
All Inclusive Cost (AIC)	1.8338832%

IRS Form 8038

Net Interest Cost	1.3055018%
Weighted Average Maturity	10.775 Years

Ohio Water Development Authority

Project:	Napoleon - Waterline Construction
Account Number:	4333 /

	Fresh Water Fund (Construction) at 4.490% For 20 Years From 01/01/2006 To 07/01/2025	Totals
Cash Disbursed:	299,593.32	299,593.32
Capitalized Interest:	0.00	0.00
Loan Adj. Commitments:	0.00	0.00
Financed Amount:	299,593.32	299,593.32

Payment Date	Interest	Subsidy		Net Interest	Principal	Total Payment	Principal Balance Outstanding
							$299,593.32
1/1/2006	6,725.87	0.00		6,725.87	4,701.99	11,427.86	$294,891.33
7/1/2006	6,620.31	0.00		6,620.31	4,807.55	11,427.86	$290,083.78
1/1/2007	6,512.38	0.00		6,512.38	4,915.48	11,427.86	$285,168.30
7/1/2007	6,402.03	0.00		6,402.03	5,025.83	11,427.86	$280,142.47
1/1/2008	6,289.20	0.00		6,289.20	5,138.66	11,427.86	$275,003.81
7/1/2008	6,173.84	0.00		6,173.84	5,254.02	11,427.86	$269,749.79
1/1/2009	6,055.89	0.00		6,055.89	5,371.97	11,427.86	$264,377.82
7/1/2009	5,935.28	0.00		5,935.28	5,492.58	11,427.86	$258,885.24
1/1/2010	5,811.98	0.00		5,811.98	5,615.88	11,427.86	$253,269.36
7/1/2010	5,685.90	0.00		5,685.90	5,741.96	11,427.86	$247,527.40
1/1/2011	5,556.99	0.00		5,556.99	5,870.87	11,427.86	$241,656.53
7/1/2011	5,425.19	0.00		5,425.19	6,002.67	11,427.86	$235,653.86
1/1/2012	5,290.43	0.00		5,290.43	6,137.43	11,427.86	$229,516.43
7/1/2012	5,152.65	0.00		5,152.65	6,275.21	11,427.86	$223,241.22
1/1/2013	5,011.77	0.00		5,011.77	6,416.09	11,427.86	$216,825.13
7/1/2013	4,867.73	0.00		4,867.73	6,560.13	11,427.86	$210,265.00
1/1/2014	4,720.45	0.00		4,720.45	6,707.41	11,427.86	$203,557.59
7/1/2014	4,569.87	0.00		4,569.87	6,857.99	11,427.86	$196,699.60
1/1/2015	4,415.90	0.00		4,415.90	7,011.96	11,427.86	$189,687.64
7/1/2015	4,258.49	0.00		4,258.49	7,169.37	11,427.86	$182,518.27
1/1/2016	4,097.53	(447.17)	(4.00%)	3,650.36	7,330.33	10,980.69	$175,187.94
7/1/2016	3,932.97	(429.21)	(4.00%)	3,503.76	7,494.89	10,998.65	$167,693.05
1/1/2017	3,764.71	(410.85)	(4.00%)	3,353.86	7,663.15	11,017.01	$160,029.90
7/1/2017	3,592.67	(392.08)	(4.00%)	3,200.59	7,835.19	11,035.78	$152,194.71
1/1/2018	3,416.77	(372.88)	(4.00%)	3,043.89	8,011.09	11,054.98	$144,183.62
7/1/2018	3,236.92	(353.25)	(4.00%)	2,883.67	8,190.94	11,074.61	$135,992.68
1/1/2019	3,053.03	(333.18)	(4.00%)	2,719.85	8,374.83	11,094.68	$127,617.85
7/1/2019	2,865.02	(312.66)	(4.00%)	2,552.36	8,562.84	11,115.20	$119,055.01
1/1/2020	2,672.78	(291.68)	(4.00%)	2,381.10	8,755.08	11,136.18	$110,299.93
7/1/2020	2,476.24	(270.23)	(4.00%)	2,206.01	8,951.62	11,157.63	$101,348.31
1/1/2021	2,275.27	(248.30)	(4.00%)	2,026.97	9,152.59	11,179.56	$92,195.72
7/1/2021	2,069.80	(225.88)	(4.00%)	1,843.92	9,358.06	11,201.98	$82,837.66
1/1/2022	1,859.70	(202.95)	(4.00%)	1,656.75	9,568.16	11,224.91	$73,269.50
7/1/2022	1,644.90	(179.51)	(4.00%)	1,465.39	9,782.96	11,248.35	$63,486.54
1/1/2023	1,425.28	(155.54)	(4.00%)	1,269.74	10,002.58	11,272.32	$53,483.96
7/1/2023	1,200.71	(131.04)	(4.00%)	1,069.67	10,227.15	11,296.82	$43,256.81
1/1/2024	971.12	(105.98)	(4.00%)	865.14	10,456.74	11,321.88	$32,800.07
7/1/2024	736.36	(80.36)	(4.00%)	656.00	10,691.50	11,347.50	$22,108.57
1/1/2025	496.33	(54.16)	(4.00%)	442.17	10,931.53	11,373.70	$11,177.04
7/1/2025	250.82	(27.38)	(4.00%)	223.44	11,177.04	11,400.48	$0.00
	157,521.08	(5,024.29)		152,496.79	299,593.32	457,114.40	

Ohio Water Development Authority

Project: Napoleon - Sewer System Extension & Improvements
Account Number: 4334 /

	Fresh Water Fund (Construction) at 4.490% For 20 Years From 01/01/2006 To 07/01/2025	Totals
Cash Disbursed:	1,415,400.92	1,415,400.92
Capitalized Interest:	0.00	0.00
Loan Adj. Commitments:	0.00	0.00
Financed Amount:	1,415,400.92	1,415,400.92

Payment Date	Interest	Subsidy		Net Interest	Principal	Total Payment	Principal Balance Outstanding
							$1,415,400.92
1/1/2006	31,775.75	0.00		31,775.75	22,214.12	53,989.87	$1,393,186.80
7/1/2006	31,277.04	0.00		31,277.04	22,712.83	53,989.87	$1,370,473.97
1/1/2007	30,767.14	0.00		30,767.14	23,222.73	53,989.87	$1,347,251.24
7/1/2007	30,245.79	0.00		30,245.79	23,744.08	53,989.87	$1,323,507.16
1/1/2008	29,712.74	0.00		29,712.74	24,277.13	53,989.87	$1,299,230.03
7/1/2008	29,167.72	0.00		29,167.72	24,822.15	53,989.87	$1,274,407.88
1/1/2009	28,610.46	0.00		28,610.46	25,379.41	53,989.87	$1,249,028.47
7/1/2009	28,040.69	0.00		28,040.69	25,949.18	53,989.87	$1,223,079.29
1/1/2010	27,458.13	0.00		27,458.13	26,531.74	53,989.87	$1,196,547.55
7/1/2010	26,862.49	0.00		26,862.49	27,127.38	53,989.87	$1,169,420.17
1/1/2011	26,253.49	0.00		26,253.49	27,736.38	53,989.87	$1,141,683.79
7/1/2011	25,630.80	0.00		25,630.80	28,359.07	53,989.87	$1,113,324.72
1/1/2012	24,994.14	0.00		24,994.14	28,995.73	53,989.87	$1,084,328.99
7/1/2012	24,343.19	0.00		24,343.19	29,646.68	53,989.87	$1,054,682.31
1/1/2013	23,677.62	0.00		23,677.62	30,312.25	53,989.87	$1,024,370.06
7/1/2013	22,997.11	0.00		22,997.11	30,992.76	53,989.87	$993,377.30
1/1/2014	22,301.32	0.00		22,301.32	31,688.55	53,989.87	$961,688.75
7/1/2014	21,589.91	0.00		21,589.91	32,399.96	53,989.87	$929,288.79
1/1/2015	20,862.53	0.00		20,862.53	33,127.34	53,989.87	$896,161.45
7/1/2015	20,118.83	0.00		20,118.83	33,871.04	53,989.87	$862,290.41
1/1/2016	19,358.42	(2,112.61)	(4.00%)	17,245.81	34,631.45	51,877.26	$827,658.96
7/1/2016	18,580.94	(2,027.76)	(4.00%)	16,553.18	35,408.93	51,962.11	$792,250.03
1/1/2017	17,786.01	(1,941.02)	(4.00%)	15,844.99	36,203.86	52,048.85	$756,046.17
7/1/2017	16,973.24	(1,852.32)	(4.00%)	15,120.92	37,016.63	52,137.55	$719,029.54
1/1/2018	16,142.22	(1,761.62)	(4.00%)	14,380.60	37,847.65	52,228.25	$681,181.89
7/1/2018	15,292.53	(1,668.90)	(4.00%)	13,623.63	38,697.34	52,320.97	$642,484.55
1/1/2019	14,423.78	(1,574.08)	(4.00%)	12,849.70	39,566.09	52,415.79	$602,918.46
7/1/2019	13,535.52	(1,477.15)	(4.00%)	12,058.37	40,454.35	52,512.72	$562,464.11
1/1/2020	12,627.32	(1,378.04)	(4.00%)	11,249.28	41,362.55	52,611.83	$521,101.56
7/1/2020	11,698.73	(1,276.70)	(4.00%)	10,422.03	42,291.14	52,713.17	$478,810.42
1/1/2021	10,749.30	(1,173.08)	(4.00%)	9,576.22	43,240.57	52,816.79	$435,569.85
7/1/2021	9,778.55	(1,067.14)	(4.00%)	8,711.41	44,211.32	52,922.73	$391,358.53
1/1/2022	8,786.00	(958.83)	(4.00%)	7,827.17	45,203.87	53,031.04	$346,154.66
7/1/2022	7,771.17	(848.08)	(4.00%)	6,923.09	46,218.70	53,141.79	$299,935.96
1/1/2023	6,733.56	(734.84)	(4.00%)	5,998.72	47,256.31	53,255.03	$252,679.65
7/1/2023	5,672.66	(619.06)	(4.00%)	5,053.60	48,317.21	53,370.81	$204,362.44
1/1/2024	4,587.94	(500.69)	(4.00%)	4,087.25	49,401.93	53,489.18	$154,960.51
7/1/2024	3,478.86	(379.66)	(4.00%)	3,099.20	50,511.01	53,610.21	$104,449.50
1/1/2025	2,344.89	(255.90)	(4.00%)	2,088.99	51,644.98	53,733.97	$52,804.52
7/1/2025	1,185.35	(129.37)	(4.00%)	1,055.98	52,804.52	53,860.50	$0.00
	744,193.88	(23,736.85)		720,457.03	1,415,400.92	2,159,594.80	

Ohio Water Development Authority

Project: Napoleon - WWTP EQ Basin
Account Number: 4990 /

	Water Pollution Control Loan Fund (Construction) at 1.000% For 20 Years From 07/01/2011 To 01/01/2031	Totals
Cash Disbursed:	7,557,257.38	7,557,257.38
Capitalized Interest:	87,637.05	87,637.05
Loan Adj. Commitments:	0.00	0.00
Financed Amount:	7,644,894.43	7,644,894.43

Payment Date	Interest	Principal	Total Payment	Principal Balance Outstanding
				$7,297,783.62
7/1/2012	36,488.92	174,858.15	211,347.07	$7,122,925.47
1/1/2013	35,614.62	175,732.45	211,347.07	$6,947,193.02
7/1/2013	34,735.97	176,611.10	211,347.07	$6,770,581.92
1/1/2014	33,852.91	177,494.16	211,347.07	$6,593,087.76
7/1/2014	32,965.44	178,381.63	211,347.07	$6,414,706.13
1/1/2015	32,073.52	179,273.55	211,347.07	$6,235,432.58
7/1/2015	31,177.17	180,169.90	211,347.07	$6,055,262.68
1/1/2016	30,276.31	181,070.76	211,347.07	$5,874,191.92
7/1/2016	29,370.96	181,976.11	211,347.07	$5,692,215.81
1/1/2017	28,461.08	182,885.99	211,347.07	$5,509,329.82
7/1/2017	27,546.65	183,800.42	211,347.07	$5,325,529.40
1/1/2018	26,627.65	184,719.42	211,347.07	$5,140,809.98
7/1/2018	25,704.05	185,643.02	211,347.07	$4,955,166.96
1/1/2019	24,775.83	186,571.24	211,347.07	$4,768,595.72
7/1/2019	23,842.97	187,504.10	211,347.07	$4,581,091.62
1/1/2020	22,905.45	188,441.62	211,347.07	$4,392,650.00
7/1/2020	21,963.25	189,383.82	211,347.07	$4,203,266.18
1/1/2021	21,016.32	190,330.75	211,347.07	$4,012,935.43
7/1/2021	20,064.67	191,282.40	211,347.07	$3,821,653.03
1/1/2022	19,108.27	192,238.80	211,347.07	$3,629,414.23
7/1/2022	18,147.07	193,200.00	211,347.07	$3,436,214.23
1/1/2023	17,181.08	194,165.99	211,347.07	$3,242,048.24
7/1/2023	16,210.24	195,136.83	211,347.07	$3,046,911.41
1/1/2024	15,234.55	196,112.52	211,347.07	$2,850,798.89
7/1/2024	14,253.99	197,093.08	211,347.07	$2,653,705.81
1/1/2025	13,268.52	198,078.55	211,347.07	$2,455,627.26
7/1/2025	12,278.13	199,068.94	211,347.07	$2,256,558.32
1/1/2026	11,282.79	200,064.28	211,347.07	$2,056,494.04
7/1/2026	10,282.46	201,064.61	211,347.07	$1,855,429.43
1/1/2027	9,277.15	202,069.92	211,347.07	$1,653,359.51
7/1/2027	8,266.80	203,080.27	211,347.07	$1,450,279.24
1/1/2028	7,251.40	204,095.67	211,347.07	$1,246,183.57
7/1/2028	6,230.92	205,116.15	211,347.07	$1,041,067.42
1/1/2029	5,205.33	206,141.74	211,347.07	$834,925.68
7/1/2029	4,174.62	207,172.45	211,347.07	$627,753.23
1/1/2030	3,138.77	208,208.30	211,347.07	$419,544.93
7/1/2030	2,097.72	209,249.35	211,347.07	$210,295.58
1/1/2031	1,051.49	210,295.58	211,347.07	$0.00
	733,405.04	7,297,783.62	8,031,188.66	

Ohio Water Development Authority

Project: Napoleon - Water Treatment Plant Improvements
Account Number: 7609 /

	Drinking Water Fund (Construction) at 0.000% For 30 Years From 01/01/2020 To 07/01/2049	Drinking Water Fund (Construction) at 0.000% For 30 Years From 01/01/2020 To 07/01/2049	Totals
Cash Disbursed:	11,947,426.17	1,183,547.00	13,130,973.17
Capitalized Interest:	0.00	0.00	0.00
Loan Adj. Commitments:	0.00	0.00	0.00
Financed Amount:	11,947,426.17	1,183,547.00	13,130,973.17

Payment Date	Interest	Principal	Total Payment	Principal Balance Outstanding
				$11,380,176.77
1/1/2024	.00	218,849.55	218,849.55	$11,161,327.22
7/1/2024	.00	218,849.55	218,849.55	$10,942,477.67
1/1/2025	.00	218,849.55	218,849.55	$10,723,628.12
7/1/2025	.00	218,849.55	218,849.55	$10,504,778.57
1/1/2026	.00	218,849.55	218,849.55	$10,285,929.02
7/1/2026	.00	218,849.55	218,849.55	$10,067,079.47
1/1/2027	.00	218,849.55	218,849.55	$9,848,229.92
7/1/2027	.00	218,849.55	218,849.55	$9,629,380.37
1/1/2028	.00	218,849.55	218,849.55	$9,410,530.82
7/1/2028	.00	218,849.55	218,849.55	$9,191,681.27
1/1/2029	.00	218,849.55	218,849.55	$8,972,831.72
7/1/2029	.00	218,849.55	218,849.55	$8,753,982.17
1/1/2030	.00	218,849.55	218,849.55	$8,535,132.62
7/1/2030	.00	218,849.55	218,849.55	$8,316,283.07
1/1/2031	.00	218,849.55	218,849.55	$8,097,433.52
7/1/2031	.00	218,849.55	218,849.55	$7,878,583.97
1/1/2032	.00	218,849.55	218,849.55	$7,659,734.42
7/1/2032	.00	218,849.55	218,849.55	$7,440,884.87
1/1/2033	.00	218,849.55	218,849.55	$7,222,035.32
7/1/2033	.00	218,849.55	218,849.55	$7,003,185.77
1/1/2034	.00	218,849.55	218,849.55	$6,784,336.22
7/1/2034	.00	218,849.55	218,849.55	$6,565,486.67
1/1/2035	.00	218,849.55	218,849.55	$6,346,637.12
7/1/2035	.00	218,849.55	218,849.55	$6,127,787.57
1/1/2036	.00	218,849.55	218,849.55	$5,908,938.02
7/1/2036	.00	218,849.55	218,849.55	$5,690,088.47
1/1/2037	.00	218,849.55	218,849.55	$5,471,238.92
7/1/2037	.00	218,849.55	218,849.55	$5,252,389.37
1/1/2038	.00	218,849.55	218,849.55	$5,033,539.82
7/1/2038	.00	218,849.55	218,849.55	$4,814,690.27
1/1/2039	.00	218,849.55	218,849.55	$4,595,840.72
7/1/2039	.00	218,849.55	218,849.55	$4,376,991.17
1/1/2040	.00	218,849.55	218,849.55	$4,158,141.62
7/1/2040	.00	218,849.55	218,849.55	$3,939,292.07
1/1/2041	.00	218,849.55	218,849.55	$3,720,442.52
7/1/2041	.00	218,849.55	218,849.55	$3,501,592.97
1/1/2042	.00	218,849.55	218,849.55	$3,282,743.42
7/1/2042	.00	218,849.55	218,849.55	$3,063,893.87
1/1/2043	.00	218,849.55	218,849.55	$2,845,044.32
7/1/2043	.00	218,849.55	218,849.55	$2,626,194.77
1/1/2044	.00	218,849.55	218,849.55	$2,407,345.22
7/1/2044	.00	218,849.55	218,849.55	$2,188,495.67
1/1/2045	.00	218,849.55	218,849.55	$1,969,646.12
7/1/2045	.00	218,849.55	218,849.55	$1,750,796.57
1/1/2046	.00	218,849.55	218,849.55	$1,531,947.02
7/1/2046	.00	218,849.55	218,849.55	$1,313,097.47
1/1/2047	.00	218,849.55	218,849.55	$1,094,247.92

Ohio Water Development Authority

Project: Napoleon - Water Treatment Plant Improvements
Account Number: 7609 /

	Drinking Water Fund (Construction) at 0.000% For 30 Years From 01/01/2020 To 07/01/2049	Drinking Water Fund (Construction) at 0.000% For 30 Years From 01/01/2020 To 07/01/2049	Totals
Cash Disbursed:	11,947,426.17	1,183,547.00	13,130,973.17
Capitalized Interest:	0.00	0.00	0.00
Loan Adj. Commitments:	0.00	0.00	0.00
Financed Amount:	11,947,426.17	1,183,547.00	13,130,973.17

Payment Date	Interest	Principal	Total Payment	Principal Balance Outstanding
				$11,380,176.77
7/1/2047	.00	218,849.55	218,849.55	$875,398.37
1/1/2048	.00	218,849.55	218,849.55	$656,548.82
7/1/2048	.00	218,849.55	218,849.55	$437,699.27
1/1/2049	.00	218,849.55	218,849.55	$218,849.72
7/1/2049	.00	218,849.72	218,849.72	$0.00
	0.00	11,380,176.77	11,380,176.77	

Ohio Water Development Authority

Project: Napoleon - Williams Pump Station Improvements
Account Number: 8541 /

	Water Pollution Control Loan Fund (Construction) at 1.000% For 20 Years From 01/01/2021 To 07/01/2040	Totals
Cash Disbursed:	1,397,371.13	1,397,371.13
Capitalized Interest:	3,390.63	3,390.63
Loan Adj. Commitments:	0.00	0.00
Financed Amount:	1,400,761.76	1,400,761.76

Payment Date	Interest	Principal	Total Payment	Principal Balance Outstanding
				$1,208,040.91
1/1/2024	6,040.20	32,684.59	38,724.79	$1,175,356.32
7/1/2024	5,876.78	32,848.01	38,724.79	$1,142,508.31
1/1/2025	5,712.54	33,012.25	38,724.79	$1,109,496.06
7/1/2025	5,547.48	33,177.31	38,724.79	$1,076,318.75
1/1/2026	5,381.60	33,343.19	38,724.79	$1,042,975.56
7/1/2026	5,214.88	33,509.91	38,724.79	$1,009,465.65
1/1/2027	5,047.32	33,677.47	38,724.79	$975,788.18
7/1/2027	4,878.95	33,845.84	38,724.79	$941,942.34
1/1/2028	4,709.71	34,015.08	38,724.79	$907,927.26
7/1/2028	4,539.63	34,185.16	38,724.79	$873,742.10
1/1/2029	4,368.71	34,356.08	38,724.79	$839,386.02
7/1/2029	4,196.92	34,527.87	38,724.79	$804,858.15
1/1/2030	4,024.29	34,700.50	38,724.79	$770,157.65
7/1/2030	3,850.79	34,874.00	38,724.79	$735,283.65
1/1/2031	3,676.42	35,048.37	38,724.79	$700,235.28
7/1/2031	3,501.18	35,223.61	38,724.79	$665,011.67
1/1/2032	3,325.05	35,399.74	38,724.79	$629,611.93
7/1/2032	3,148.06	35,576.73	38,724.79	$594,035.20
1/1/2033	2,970.17	35,754.62	38,724.79	$558,280.58
7/1/2033	2,791.40	35,933.39	38,724.79	$522,347.19
1/1/2034	2,611.73	36,113.06	38,724.79	$486,234.13
7/1/2034	2,431.18	36,293.61	38,724.79	$449,940.52
1/1/2035	2,249.70	36,475.09	38,724.79	$413,465.43
7/1/2035	2,067.32	36,657.47	38,724.79	$376,807.96
1/1/2036	1,884.04	36,840.75	38,724.79	$339,967.21
7/1/2036	1,699.83	37,024.96	38,724.79	$302,942.25
1/1/2037	1,514.71	37,210.08	38,724.79	$265,732.17
7/1/2037	1,328.66	37,396.13	38,724.79	$228,336.04
1/1/2038	1,141.68	37,583.11	38,724.79	$190,752.93
7/1/2038	953.76	37,771.03	38,724.79	$152,981.90
1/1/2039	764.91	37,959.88	38,724.79	$115,022.02
7/1/2039	575.11	38,149.68	38,724.79	$76,872.34
1/1/2040	384.36	38,340.43	38,724.79	$38,531.91
7/1/2040	192.88	38,531.91	38,724.79	$0.00
	108,601.95	1,208,040.91	1,316,642.86	

Ohio Water Development Authority

Project: Napoleon - WWTP Improvements Phase 1
Account Number: 9341

	Water Pollution Control Loan Fund (Construction) at 0.370% For 25 Years From 07/01/2024 To 01/01/2049	Totals
Cash Undisbursed:	1,305,037.38	1,305,037.38
Cash Disbursed:	13,759,872.81	13,759,872.81
Capitalized Interest:	56,593.60	56,593.60
Loan Adj. Commitments:	0.00	0.00
Financed Amount:	15,121,503.79	15,121,503.79

ESTIMATED SCHEDULE

Payment Date	Interest	Principal	Total Payment	Principal Balance Outstanding
07/01/2024	27,974.78	288,937.76	316,912.54	$14,832,566.03
01/01/2025	27,440.24	289,472.30	316,912.54	$14,543,093.73
07/01/2025	26,904.73	290,007.81	316,912.54	$14,253,085.92
01/01/2026	26,368.20	290,544.34	316,912.54	$13,962,541.58
07/01/2026	25,830.70	291,081.84	316,912.54	$13,671,459.74
01/01/2027	25,292.20	291,620.34	316,912.54	$13,379,839.40
07/01/2027	24,752.70	292,159.84	316,912.54	$13,087,679.56
01/01/2028	24,212.21	292,700.33	316,912.54	$12,794,979.23
07/01/2028	23,670.71	293,241.83	316,912.54	$12,501,737.40
01/01/2029	23,128.22	293,784.32	316,912.54	$12,207,953.08
07/01/2029	22,584.72	294,327.82	316,912.54	$11,913,625.26
01/01/2030	22,040.20	294,872.34	316,912.54	$11,618,752.92
07/01/2030	21,494.70	295,417.84	316,912.54	$11,323,335.08
01/01/2031	20,948.18	295,964.36	316,912.54	$11,027,370.72
07/01/2031	20,400.63	296,511.91	316,912.54	$10,730,858.81
01/01/2032	19,852.09	297,060.45	316,912.54	$10,433,798.36
07/01/2032	19,302.53	297,610.01	316,912.54	$10,136,188.35
01/01/2033	18,751.95	298,160.59	316,912.54	$9,838,027.76
07/01/2033	18,200.35	298,712.19	316,912.54	$9,539,315.57
01/01/2034	17,647.73	299,264.81	316,912.54	$9,240,050.76
07/01/2034	17,094.09	299,818.45	316,912.54	$8,940,232.31
01/01/2035	16,539.43	300,373.11	316,912.54	$8,639,859.20
07/01/2035	15,983.74	300,928.80	316,912.54	$8,338,930.40
01/01/2036	15,427.02	301,485.52	316,912.54	$8,037,444.88
07/01/2036	14,869.27	302,043.27	316,912.54	$7,735,401.61
01/01/2037	14,310.49	302,602.05	316,912.54	$7,432,799.56
07/01/2037	13,750.68	303,161.86	316,912.54	$7,129,637.70
01/01/2038	13,189.83	303,722.71	316,912.54	$6,825,914.99
07/01/2038	12,627.95	304,284.59	316,912.54	$6,521,630.40
01/01/2039	12,065.01	304,847.53	316,912.54	$6,216,782.87
07/01/2039	11,501.04	305,411.50	316,912.54	$5,911,371.37
01/01/2040	10,936.03	305,976.51	316,912.54	$5,605,394.86
07/01/2040	10,369.98	306,542.56	316,912.54	$5,298,852.30
01/01/2041	9,802.87	307,109.67	316,912.54	$4,991,742.63
07/01/2041	9,234.72	307,677.82	316,912.54	$4,684,064.81
01/01/2042	8,665.51	308,247.03	316,912.54	$4,375,817.78
07/01/2042	8,095.26	308,817.28	316,912.54	$4,067,000.50
01/01/2043	7,523.95	309,388.59	316,912.54	$3,757,611.91
07/01/2043	6,951.58	309,960.96	316,912.54	$3,447,650.95
01/01/2044	6,378.15	310,534.39	316,912.54	$3,137,116.56
07/01/2044	5,803.67	311,108.87	316,912.54	$2,826,007.69
01/01/2045	5,228.11	311,684.43	316,912.54	$2,514,323.26
07/01/2045	4,651.50	312,261.04	316,912.54	$2,202,062.22

Ohio Water Development Authority

Project: Napoleon - WWTP Improvements Phase 1
Account Number: 9341

	Water Pollution Control Loan Fund (Construction) at 0.370% For 25 Years From 07/01/2024 To 01/01/2049	Totals
Cash Undisbursed:	1,305,037.38	1,305,037.38
Cash Disbursed:	13,759,872.81	13,759,872.81
Capitalized Interest:	56,593.60	56,593.60
Loan Adj. Commitments:	0.00	0.00
Financed Amount:	15,121,503.79	15,121,503.79

ESTIMATED SCHEDULE

Payment Date	Interest	Principal	Total Payment	Principal Balance Outstanding
01/01/2046	4,073.82	312,838.72	316,912.54	$1,889,223.50
07/01/2046	3,495.06	313,417.48	316,912.54	$1,575,806.02
01/01/2047	2,915.24	313,997.30	316,912.54	$1,261,808.72
07/01/2047	2,334.35	314,578.19	316,912.54	$947,230.53
01/01/2048	1,752.37	315,160.17	316,912.54	$632,070.36
07/01/2048	1,169.33	315,743.21	316,912.54	$316,327.15
01/01/2049	585.39	316,327.15	316,912.54	$0.00
	724,123.21	15,121,503.79	15,845,627.00	

Ohio Water Development Authority

Project: Napoleon - VanHyning Pumping Station Replacement
Account Number: 9720 /

	Water Pollution Control Loan Fund (Construction) at 0.500% For 30 Years From 01/01/2025 To 07/01/2054	Totals
Cash Disbursed:	3,156,509.73	3,156,509.73
Capitalized Interest:	18,942.40	18,942.40
Loan Adj. Commitments:	0.00	0.00
Financed Amount:	3,175,452.13	3,175,452.13

Payment Date	Interest	Principal	Total Payment	Principal Balance Outstanding
				$3,175,452.29
1/1/2025	7,938.63	49,120.09	57,058.72	$3,126,332.20
7/1/2025	7,815.83	49,242.89	57,058.72	$3,077,089.31
1/1/2026	7,692.72	49,366.00	57,058.72	$3,027,723.31
7/1/2026	7,569.30	49,489.42	57,058.72	$2,978,233.89
1/1/2027	7,445.59	49,613.13	57,058.72	$2,928,620.76
7/1/2027	7,321.55	49,737.17	57,058.72	$2,878,883.59
1/1/2028	7,197.20	49,861.52	57,058.72	$2,829,022.07
7/1/2028	7,072.55	49,986.17	57,058.72	$2,779,035.90
1/1/2029	6,947.59	50,111.13	57,058.72	$2,728,924.77
7/1/2029	6,822.30	50,236.42	57,058.72	$2,678,688.35
1/1/2030	6,696.73	50,361.99	57,058.72	$2,628,326.36
7/1/2030	6,570.81	50,487.91	57,058.72	$2,577,838.45
1/1/2031	6,444.60	50,614.12	57,058.72	$2,527,224.33
7/1/2031	6,318.06	50,740.66	57,058.72	$2,476,483.67
1/1/2032	6,191.20	50,867.52	57,058.72	$2,425,616.15
7/1/2032	6,064.04	50,994.68	57,058.72	$2,374,621.47
1/1/2033	5,936.55	51,122.17	57,058.72	$2,323,499.30
7/1/2033	5,808.75	51,249.97	57,058.72	$2,272,249.33
1/1/2034	5,680.63	51,378.09	57,058.72	$2,220,871.24
7/1/2034	5,552.17	51,506.55	57,058.72	$2,169,364.69
1/1/2035	5,423.40	51,635.32	57,058.72	$2,117,729.37
7/1/2035	5,294.33	51,764.39	57,058.72	$2,065,964.98
1/1/2036	5,164.90	51,893.82	57,058.72	$2,014,071.16
7/1/2036	5,035.17	52,023.55	57,058.72	$1,962,047.61
1/1/2037	4,905.12	52,153.60	57,058.72	$1,909,894.01
7/1/2037	4,774.73	52,283.99	57,058.72	$1,857,610.02
1/1/2038	4,644.03	52,414.69	57,058.72	$1,805,195.33
7/1/2038	4,513.00	52,545.72	57,058.72	$1,752,649.61
1/1/2039	4,381.63	52,677.09	57,058.72	$1,699,972.52
7/1/2039	4,249.94	52,808.78	57,058.72	$1,647,163.74
1/1/2040	4,117.90	52,940.82	57,058.72	$1,594,222.92
7/1/2040	3,985.56	53,073.16	57,058.72	$1,541,149.76
1/1/2041	3,852.87	53,205.85	57,058.72	$1,487,943.91
7/1/2041	3,719.86	53,338.86	57,058.72	$1,434,605.05
1/1/2042	3,586.51	53,472.21	57,058.72	$1,381,132.84
7/1/2042	3,452.84	53,605.88	57,058.72	$1,327,526.96
1/1/2043	3,318.81	53,739.91	57,058.72	$1,273,787.05
7/1/2043	3,184.46	53,874.26	57,058.72	$1,219,912.79
1/1/2044	3,049.78	54,008.94	57,058.72	$1,165,903.85
7/1/2044	2,914.76	54,143.96	57,058.72	$1,111,759.89
1/1/2045	2,779.40	54,279.32	57,058.72	$1,057,480.57
7/1/2045	2,643.70	54,415.02	57,058.72	$1,003,065.55
1/1/2046	2,507.66	54,551.06	57,058.72	$948,514.49
7/1/2046	2,371.28	54,687.44	57,058.72	$893,827.05
1/1/2047	2,234.56	54,824.16	57,058.72	$839,002.89
7/1/2047	2,097.50	54,961.22	57,058.72	$784,041.67

Ohio Water Development Authority

Project: Napoleon - VanHyning Pumping Station Replacement
Account Number: 9720 /

	Water Pollution Control Loan Fund (Construction) at 0.500% For 30 Years From 01/01/2025 To 07/01/2054	Totals
Cash Disbursed:	3,156,509.73	3,156,509.73
Capitalized Interest:	18,942.40	18,942.40
Loan Adj. Commitments:	0.00	0.00
Financed Amount:	3,175,452.13	3,175,452.13

Payment Date	Interest	Principal	Total Payment	Principal Balance Outstanding
				$3,175,452.29
1/1/2048	1,960.10	55,098.62	57,058.72	$728,943.05
7/1/2048	1,822.35	55,236.37	57,058.72	$673,706.68
1/1/2049	1,684.26	55,374.46	57,058.72	$618,332.22
7/1/2049	1,545.83	55,512.89	57,058.72	$562,819.33
1/1/2050	1,407.05	55,651.67	57,058.72	$507,167.66
7/1/2050	1,267.92	55,790.80	57,058.72	$451,376.86
1/1/2051	1,128.44	55,930.28	57,058.72	$395,446.58
7/1/2051	988.61	56,070.11	57,058.72	$339,376.47
1/1/2052	848.44	56,210.28	57,058.72	$283,166.19
7/1/2052	707.91	56,350.81	57,058.72	$226,815.38
1/1/2053	567.04	56,491.68	57,058.72	$170,323.70
7/1/2053	425.80	56,632.92	57,058.72	$113,690.78
1/1/2054	284.23	56,774.49	57,058.72	$56,916.29
7/1/2054	142.43	56,916.29	57,058.72	$0.00
	248,070.91	3,175,452.29	3,423,523.20	

State of Ohio

Public Works Commission

Loan Amortization Schedule

City of Napoleon

Loan Nbr: CE41K **Woodlawn Avenue From Clinton To Haley**

Loan Amount: $500,000.00 Interest Rate (percent): 0.0

Loan Term (years): 20.0

Schedule: CE41K-0- 0

Year	Month - Per		Per Start	Principal	Interest	Payment	Balance	Month - Per		Per Start	Principal	Interest	Payment	Balance
2009	Loan Initialization			.00	0.00	.00	500,000.00	Jul	1	500,000.00	12,500.00	0.00	12,500.00	487,500.00
2010	Jan	2	487,500.00	12,500.00	0.00	12,500.00	475,000.00	Jul	3	475,000.00	12,500.00	0.00	12,500.00	462,500.00
2011	Jan	4	462,500.00	12,500.00	0.00	12,500.00	450,000.00	Jul	5	450,000.00	12,500.00	0.00	12,500.00	437,500.00
2012	Jan	6	437,500.00	12,500.00	0.00	12,500.00	425,000.00	Jul	7	425,000.00	12,500.00	0.00	12,500.00	412,500.00
2013	Jan	8	412,500.00	12,500.00	0.00	12,500.00	400,000.00	Jul	9	400,000.00	12,500.00	0.00	12,500.00	387,500.00
2014	Jan	10	387,500.00	12,500.00	0.00	12,500.00	375,000.00	Jul	11	375,000.00	12,500.00	0.00	12,500.00	362,500.00
2015	Jan	12	362,500.00	12,500.00	0.00	12,500.00	350,000.00	Jul	13	350,000.00	12,500.00	0.00	12,500.00	337,500.00
2016	Jan	14	337,500.00	12,500.00	0.00	12,500.00	325,000.00	Jul	15	325,000.00	12,500.00	0.00	12,500.00	312,500.00
2017	Jan	16	312,500.00	12,500.00	0.00	12,500.00	300,000.00	Jul	17	300,000.00	12,500.00	0.00	12,500.00	287,500.00
2018	Jan	18	287,500.00	12,500.00	0.00	12,500.00	275,000.00	Jul	19	275,000.00	12,500.00	0.00	12,500.00	262,500.00
2019	Jan	20	262,500.00	12,500.00	0.00	12,500.00	250,000.00	Jul	21	250,000.00	12,500.00	0.00	12,500.00	237,500.00
2020	Jan	22	237,500.00	12,500.00	0.00	12,500.00	225,000.00	Jul	23	225,000.00	.00	0.00	.00	225,000.00
2021	Jan	24	225,000.00	12,500.00	0.00	12,500.00	212,500.00	Jul	25	212,500.00	12,500.00	0.00	12,500.00	200,000.00
2022	Jan	26	200,000.00	12,500.00	0.00	12,500.00	187,500.00	Jul	27	187,500.00	12,500.00	0.00	12,500.00	175,000.00
2023	Jan	28	175,000.00	12,500.00	0.00	12,500.00	162,500.00	Jul	29	162,500.00	12,500.00	0.00	12,500.00	150,000.00
2024	Jan	30	150,000.00	12,500.00	0.00	12,500.00	137,500.00	Jul	31	137,500.00	12,500.00	0.00	12,500.00	125,000.00
2025	Jan	32	125,000.00	12,500.00	0.00	12,500.00	112,500.00	Jul	33	112,500.00	12,500.00	0.00	12,500.00	100,000.00
2026	Jan	34	100,000.00	12,500.00	0.00	12,500.00	87,500.00	Jul	35	87,500.00	12,500.00	0.00	12,500.00	75,000.00
2027	Jan	36	75,000.00	12,500.00	0.00	12,500.00	62,500.00	Jul	37	62,500.00	12,500.00	0.00	12,500.00	50,000.00
2028	Jan	38	50,000.00	12,500.00	0.00	12,500.00	37,500.00	Jul	39	37,500.00	12,500.00	0.00	12,500.00	25,000.00
2029	Jan	40	25,000.00	12,500.00	0.00	12,500.00	12,500.00	Jul	41	12,500.00	12,500.00	0.00	12,500.00	.00

Napoleon, Ohio

FINAL - 2021 Internal TIF

$1,100,000

SINGLE PURPOSE

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
12/01/2021	-	-	-	-
06/01/2022	-	-	-	-
12/01/2022	-	-	-	-
06/01/2023	-	-	-	-
12/01/2023	-	-	-	-
06/01/2024	-	-	-	-
12/01/2024	-	-	-	-
06/01/2025	-	-	-	-
12/01/2025	-	-	-	-
06/01/2026	-	-	-	-
12/01/2026	-	-	-	-
06/01/2027	-	-	-	-
12/01/2027	-	-	-	-
06/01/2028	-	-	-	-
12/01/2028	-	-	-	-
06/01/2029	-	-	219,847.22	219,847.22
12/01/2029	18,000.00	2.500%	13,750.00	31,750.00
06/01/2030	19,000.00	2.500%	13,525.00	32,525.00
12/01/2030	19,000.00	2.500%	13,287.50	32,287.50
06/01/2031	19,000.00	2.500%	13,050.00	32,050.00
12/01/2031	19,000.00	2.500%	12,812.50	31,812.50
06/01/2032	20,000.00	2.500%	12,575.00	32,575.00
12/01/2032	20,000.00	2.500%	12,325.00	32,325.00
06/01/2033	20,000.00	2.500%	12,075.00	32,075.00
12/01/2033	20,000.00	2.500%	11,825.00	31,825.00
06/01/2034	20,000.00	2.500%	11,575.00	31,575.00
12/01/2034	21,000.00	2.500%	11,325.00	32,325.00
06/01/2035	21,000.00	2.500%	11,062.50	32,062.50
12/01/2035	21,000.00	2.500%	10,800.00	31,800.00
06/01/2036	22,000.00	2.500%	10,537.50	32,537.50
12/01/2036	22,000.00	2.500%	10,262.50	32,262.50
06/01/2037	22,000.00	2.500%	9,987.50	31,987.50
12/01/2037	22,000.00	2.500%	9,712.50	31,712.50
06/01/2038	23,000.00	2.500%	9,437.50	32,437.50
12/01/2038	23,000.00	2.500%	9,150.00	32,150.00
06/01/2039	23,000.00	2.500%	8,862.50	31,862.50
12/01/2039	24,000.00	2.500%	8,575.00	32,575.00
06/01/2040	24,000.00	2.500%	8,275.00	32,275.00
12/01/2040	24,000.00	2.500%	7,975.00	31,975.00
06/01/2041	24,000.00	2.500%	7,675.00	31,675.00
12/01/2041	25,000.00	2.500%	7,375.00	32,375.00
06/01/2042	25,000.00	2.500%	7,062.50	32,062.50
12/01/2042	25,000.00	2.500%	6,750.00	31,750.00
06/01/2043	26,000.00	2.500%	6,437.50	32,437.50
12/01/2043	26,000.00	2.500%	6,112.50	32,112.50
06/01/2044	26,000.00	2.500%	5,787.50	31,787.50
12/01/2044	27,000.00	2.500%	5,462.50	32,462.50
06/01/2045	27,000.00	2.500%	5,125.00	32,125.00
12/01/2045	27,000.00	2.500%	4,787.50	31,787.50
06/01/2046	28,000.00	2.500%	4,450.00	32,450.00
12/01/2046	28,000.00	2.500%	4,100.00	32,100.00
06/01/2047	28,000.00	2.500%	3,750.00	31,750.00
12/01/2047	29,000.00	2.500%	3,400.00	32,400.00
06/01/2048	29,000.00	2.500%	3,037.50	32,037.50
12/01/2048	29,000.00	2.500%	2,675.00	31,675.00
06/01/2049	30,000.00	2.500%	2,312.50	32,312.50

12/01/2049	30,000.00	2.500%	1,937.50	31,937.50
06/01/2050	31,000.00	2.500%	1,562.50	32,562.50
12/01/2050	31,000.00	2.500%	1,175.00	32,175.00
06/01/2051	31,000.00	2.500%	787.50	31,787.50
12/01/2051	32,000.00	2.500%	400.00	32,400.00
Total	**$1,100,000.00**	**-**	**$564,772.22**	**$1,664,772.22**

Yield Statistics

Bond Year Dollars	$22,590.89
Average Life	20.537 Years
Average Coupon	2.5000000%
Net Interest Cost (NIC)	2.5000000%
True Interest Cost (TIC)	2.4007006%
Bond Yield for Arbitrage Purposes	2.4007006%
All Inclusive Cost (AIC)	2.4809382%

IRS Form 8038

Net Interest Cost	2.5000000%
Weighted Average Maturity	20.537 Years

Napoleon

Heartland Values, Flowing Opportunities

2026 Revenue

By Fund and Account

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
Fund: 100	**GENERAL FUND**								
100.0000.41400	REAL ESTATE TAX	306,967.08	305,817.62	309,409.98	373,756.51	368,302.11	360,000.00	(8,302.11)	-2.25%
100.0000.41410	TRAILER TAX	2,840.73	2,501.42	2,705.40	3,687.15	2,828.06	3,000.00	171.94	6.08%
100.0000.41420	ROLLBACK TAX/STATE	26,420.30	26,533.18	26,641.97	31,585.88	31,721.17	30,000.00	(1,721.17)	-5.43%
100.0000.41430	HOMESTEAD TAX/STATE	9,608.29	9,691.79	7,076.97	9,212.32	9,115.66	9,000.00	(115.66)	-1.27%
100.0000.41440	2.5% TAX/STATE	4,726.09	4,626.01	6,718.01	5,076.45	4,911.47	4,500.00	(411.47)	-8.38%
100.0000.41450	PERSONAL PROPERY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.0000.41451	COMMERCIAL ACTIVITY TAX-CAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.0000.41500	LOCAL FRANCHISE FEES-VSP FEES	69,536.97	69,051.27	66,944.89	61,515.28	54,548.75	68,000.00	13,451.25	24.66%
100.0000.42010	LOCAL GOV.FUND/STATE	40,348.66	44,541.59	41,799.65	40,605.89	49,241.36	38,000.00	(11,241.36)	-22.83%
100.0000.42020	LOCAL GOV.FUND/COUNTY	193,660.85	233,862.34	227,807.62	211,460.38	233,149.79	190,000.00	(43,149.79)	-18.51%
100.0000.42200	CIGARETTE TAX	388.78	371.24	459.04	408.37	371.25	425.00	53.75	14.48%
100.0000.42300	LIQUOR & BEER LICENSES	13,937.00	20,398.35	432.25	20,428.10	16,028.60	15,000.00	(1,028.60)	-6.42%
100.0000.43310	OTHER AGENCY - BWC REFUNDS	0.00	0.00	7,670.00	12,405.60	4,821.72	6,000.00	1,178.28	24.44%
100.0000.44043	CHARGES-COPIES AND PRINTS	97.35	89.55	163.80	71.35	38.50	100.00	61.50	159.74%
100.0000.45600	COURT-COLLECTIONS COST RCV.	49.39	200.61	0.00	0.00	0.00	0.00	0.00	0.00%
100.0000.46020	LICENSES-BICYCLE	0.50	25.50	1.75	1.75	0.00	5.00	5.00	0.00%
100.0000.47000	GENERAL-MISCELLANEOUS REVENUES	123,180.82	23,268.02	26,406.84	11,631.36	89,305.58	50,000.00	(39,305.58)	-44.01%
100.0000.47001	GENERAL-MISCELLANEOUS O-S	0.00	72.73	0.00	64.00	36.00	100.00	64.00	177.78%
100.0000.47030	GENERAL MISC-COURT FEES	115.00	24.00	0.00	202.50	0.00	100.00	100.00	0.00%
100.0000.47200	INTEREST EARNINGS	68,798.06	143,366.79	404,980.10	482,739.51	552,326.19	350,000.00	(202,326.19)	-36.63%
100.0000.47600	INTEREST - COLLECTIONS COST RCV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.0000.49000	SALE OF ASSETS	2,058.00	30,147.44	317.00	0.00	0.00	1,000.00	1,000.00	0.00%
100.0000.49500	REIMBURSEMENTS-EXTERNAL	111,379.95	122,245.59	128,296.74	144,801.58	146,615.65	115,000.00	(31,615.65)	-21.56%
100.0000.49550	RITA RETAINER REFUND - GENERAL	0.00	0.00	18,578.50	79,083.55	74,755.85	60,000.00	(14,755.85)	-19.74%
100.0000.49600	REIMBURSEMENTS-INTERNAL	1,994,271.00	1,974,854.00	2,041,290.00	2,259,652.48	2,354,263.15	2,655,782.00	301,518.85	12.81%
100.0000.49650	REIMBURSEMENTS-CITY UTILITIES	66,374.16	69,839.29	64,968.41	55,856.93	63,894.42	87,750.00	23,855.58	37.34%
100.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	133,917.74	272,264.77	317,396.43	285,309.69	70,497.63	54,500.00	(15,997.63)	-22.69%
100.0000.49910	TRANSFERS-IN(INCOME TAX FUND)	2,604,876.14	2,851,525.94	3,264,468.76	3,091,821.43	3,336,759.43	3,000,000.00	(336,759.43)	-10.09%
100.0000.49920	TRANSFERS-IN (POLICE PENSION)	0.00	0.00	0.00	126,995.65	125,063.69	125,500.00	436.31	0.35%
100.0000.49930	TRANSFERS-IN(FIRE PENSION)	0.00	0.00	0.00	63,497.75	62,531.74	63,000.00	468.26	0.75%
100.0000.49950	TRANSFERS-IN(KWH TAX FUND)	80,000.00	380,000.00	391,462.30	350,509.46	324,920.37	390,000.00	65,079.63	20.03%
100.1520.43300	HCWSB-CONTRACTED BILLING SERVICES	2,238.58	2,148.77	2,796.92	3,096.87	3,431.79	2,500.00	(931.79)	-27.15%
100.1700.44020	CHARGES-PLAN REVIEW & INSPECTION FEES	10,109.08	1,550.00	2,005.00	900.00	890.00	2,000.00	1,110.00	124.72%
100.1700.46040	LICENSES-CONTRACTOR	2,000.00	2,225.00	1,775.00	2,875.00	2,650.00	1,600.00	(1,050.00)	-39.62%
100.1700.46610	SIGN PERMITS	995.10	1,251.09	557.43	1,204.96	1,471.33	1,100.00	(371.33)	-25.24%
100.1700.46690	OTHER PERMITS	10,926.00	6,230.00	5,200.00	6,085.00	4,600.00	5,500.00	900.00	19.57%
100.2100.42700	CONTRACTS-SCHOOL SRO OFFICER	37,003.00	61,405.82	69,721.80	64,684.60	77,736.98	70,000.00	(7,736.98)	-9.95%
100.2100.43100	STATE GRANT RECEIPTS - POLICE	502.95	(502.95)	0.00	0.00	0.00	0.00	0.00	0.00%
100.2100.43101	VAWA GRANT RECEIPTS	0.00	11,300.76	51,980.49	29,264.28	66,056.82	60,000.00	(6,056.82)	-9.17%
100.2100.44351	DONATIONS - POLICE	5,043.52	15,739.60	1,795.63	1,515.00	0.00	1,000.00	1,000.00	0.00%
100.2100.45000	COURT-FINES	26,233.91	17,429.60	15,887.54	12,246.41	14,697.35	15,000.00	302.65	2.06%
100.2100.45010	COURT-COSTS	124,831.62	105,647.94	107,909.80	109,382.58	121,647.64	110,000.00	(11,647.64)	-9.57%
100.2100.45100	COURT-PARKING FINES	180.00	325.00	30.00	60.00	115.00	50.00	(65.00)	-56.52%
100.2100.47020	POLICE-MISCELLANEOUS	2,041.94	2,351.35	11,285.36	34,713.33	2,795.63	10,000.00	7,204.37	257.70%
100.2100.47021	POLICE-IMMOBILIZATION FEE (AUTO)	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2102.43100	STATE GRANT RECEIPTS - POLICE/SRO DARE	0.00	159.00	0.00	1,530.90	0.00	1,000.00	1,000.00	0.00%
100.2102.44351	DONATIONS - POLICE/SRO	0.00	0.00	0.00	4,000.00	6,500.00	3,500.00	(3,000.00)	-46.15%
100.2200.43100	STATE GRANT RECEIPTS	14,956.43	50.00	57,661.20	1,400.00	450.00	3,000.00	2,550.00	566.67%

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
100.2200.44000	FIRE/PROTECTION CONTRACTS	252,979.54	237,306.89	443,934.96	495,477.67	529,054.36	400,000.00	(129,054.36)	-24.39%
100.2200.44050	CHARGES-TRAINING SERVICES	0.00	0.00	810.00	1,665.00	3,120.00	1,000.00	(2,120.00)	-67.95%
100.2200.44350	DONATIONS-FIRE	1,250.00	5.00	0.00	0.00	0.00	500.00	500.00	0.00%
100.2200.44400	TRAINING FACILITY FEE - FIRE/SAFETY SVCS	4,130.00	1,440.00	720.00	3,790.00	240.00	1,200.00	960.00	400.00%
100.2200.47010	FIRE-MISCELLANEOUS	6,436.58	6,738.00	22,918.65	7,715.18	7,112.86	7,500.00	387.14	5.44%
100.4700.44030	CEMETERY-LOTS SALES	4,880.00	2,357.50	2,115.00	2,650.00	495.00	2,500.00	2,005.00	405.05%
100.4700.44031	CEMETERY-GRAVE OPEN & CLOSE	18,620.00	12,045.00	12,790.00	14,530.00	14,445.00	13,000.00	(1,445.00)	-10.00%
Fund: 100	**GENERAL FUND**	**6,378,946.11**	**7,072,522.41**	**8,167,891.19**	**8,521,167.70**	**8,833,557.90**	**8,388,712.00**	**(444,845.90)**	**-5.04%**
Fund: 101	**GENERAL RESERVE BALANCE FUND**								
101.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	100,000.00	50,000.00	50,000.00	0.00	0.00%
Fund: 101	**GENERAL RESERVE BALANCE FUND**	**0.00**	**0.00**	**0.00**	**100,000.00**	**50,000.00**	**50,000.00**	**0.00**	**0.00%**
Fund: 123	**SPECIAL EVENTS FUND**								
123.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	10,970.00	10,970.00	5,775.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
Fund: 123	**SPECIAL EVENTS FUND**	**10,970.00**	**10,970.00**	**5,775.00**	**10,000.00**	**10,000.00**	**10,000.00**	**0.00**	**0.00%**
Fund: 130	**ECONOMIC DEVELOPMENT FUND**								
130.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
130.0000.49000	SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
130.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	39,000.00	39,000.00	44,264.38	45,000.00	44,803.20	47,000.00	2,196.80	4.90%
Fund: 130	**ECONOMIC DEVELOPMENT FUND**	**39,000.00**	**39,000.00**	**44,264.38**	**45,000.00**	**44,803.20**	**47,000.00**	**2,196.80**	**4.90%**
Fund: 147	**UNCLAIMED MONIES FUND**								
147.0000.47000	GENERAL-MISCELLANEOUS REVENUES	1,930.09	4,524.71	3,833.01	1,144.42	4,222.03	2,000.00	(2,222.03)	-52.63%
Fund: 147	**UNCLAIMED MONIES FUND**	**1,930.09**	**4,524.71**	**3,833.01**	**1,144.42**	**4,222.03**	**2,000.00**	**(2,222.03)**	**-52.63%**
Fund: 170	**MUNICIPAL INCOME TAX FUND**								
170.0000.41010	IN.TAX/WITHHOLDING (1.0% GF)	2,551,116.81	2,639,043.09	2,921,967.29	2,836,940.68	3,207,891.64	2,800,000.00	(407,891.64)	-12.72%
170.0000.41020	IN.TAX/INDIVIDUAL (1.0% GF)	494,614.49	594,810.83	626,845.52	709,355.42	537,592.23	650,000.00	112,407.77	20.91%
170.0000.41030	IN.TAX/BUSINESS (1.0% GF)	437,716.09	424,107.97	553,024.63	522,742.12	530,455.73	470,000.00	(60,455.73)	-11.40%
170.0000.41040	IN.TAX/WITHHOLDING (0.2% REC)	510,223.49	527,735.85	584,218.15	567,217.92	641,385.86	480,000.00	(161,385.86)	-25.16%
170.0000.41050	IN.TAX/INDIVIDUAL (0.2% REC)	98,922.15	118,956.68	125,331.17	141,828.51	107,486.22	125,000.00	17,513.78	16.29%
170.0000.41060	IN.TAX/BUSINESS (0.2% REC)	87,543.36	84,814.03	110,571.80	104,517.06	106,059.27	125,000.00	18,940.73	17.86%
170.0000.41070	IN.TAX/WITHHOLDING (0.3% GF)	765,335.12	791,694.46	876,546.36	851,039.66	962,319.34	750,000.00	(212,319.34)	-22.06%
170.0000.41080	IN.TAX/INDIVIDUAL (0.3% GF)	146,309.53	178,199.49	188,044.57	212,795.97	161,269.64	175,000.00	13,730.36	8.51%
170.0000.41090	IN.TAX/BUSINESS (0.3% GF)	131,314.86	127,230.47	165,899.12	156,814.80	159,128.75	175,000.00	15,871.25	9.97%
170.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	117.14	0.00	0.00	0.00	100.00	100.00	0.00%
170.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 170	**MUNICIPAL INCOME TAX FUND**	**5,223,095.90**	**5,486,710.01**	**6,152,448.61**	**6,103,252.14**	**6,413,588.68**	**5,750,100.00**	**(663,488.68)**	**-10.35%**
Fund: 180	**KWH TAX COLLECTION FUND (GF)**								
180.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	489,124.06	488,711.67	565,868.84	479,679.08	482,582.65	553,980.00	71,397.35	14.79%
Fund: 180	**KWH TAX COLLECTION FUND (GF)**	**489,124.06**	**488,711.67**	**565,868.84**	**479,679.08**	**482,582.65**	**553,980.00**	**71,397.35**	**14.79%**

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
Fund: 195	**LAW LIBRARY FUND**								
195.0000.45200	COURT-HIGHWAY PATROL FINES	10,101.22	8,664.33	7,833.22	7,714.48	11,023.32	15,000.00	3,976.68	36.08%
Fund: 195	**LAW LIBRARY FUND**	**10,101.22**	**8,664.33**	**7,833.22**	**7,714.48**	**11,023.32**	**15,000.00**	**3,976.68**	**36.08%**
Fund: 200	**STREET CONST.MAINT.&REPAIR FD**								
200.0000.42400	MOTOR VEHICLE LICENSE FEES	77,566.63	61,774.08	57,967.58	66,317.81	65,529.19	60,000.00	(5,529.19)	-8.44%
200.0000.42500	GASOLINE TAXES	481,314.78	463,398.67	481,689.10	489,566.12	506,081.43	450,000.00	(56,081.43)	-11.08%
200.0000.47000	GENERAL-MISCELLANEOUS REVENUES	15,523.34	3,842.99	8,605.52	2,401.36	5,797.31	2,500.00	(3,297.31)	-56.88%
200.0000.47200	INTEREST EARNINGS	4,307.25	9,732.10	27,718.10	30,953.11	23,642.32	23,000.00	(642.32)	-2.72%
200.0000.49600	REIMBURSEMENTS-INTERNAL	42,408.00	36,985.00	27,885.00	24,444.00	0.00	6,927.00	6,927.00	0.00%
200.0000.49650	REIMBURSEMENTS-CITY UTILITIES	6,159.77	5,511.88	50,040.65	6,068.44	5,084.17	6,730.00	1,645.83	32.37%
200.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 200	**STREET CONST.MAINT.&REPAIR FD**	**627,279.77**	**581,244.72**	**653,905.95**	**619,750.84**	**606,134.42**	**549,157.00**	**(56,977.42)**	**-9.40%**
Fund: 201	**STATE HIGHWAY IMPROVEMENT FUND**								
201.0000.42400	MOTOR VEHICLE LICENSE FEES	6,289.20	5,008.73	4,700.06	5,377.12	5,313.20	4,000.00	(1,313.20)	-24.72%
201.0000.42500	GASOLINE TAXES	39,025.52	37,572.86	39,055.86	39,694.56	41,033.63	32,000.00	(9,033.63)	-22.02%
201.0000.47200	INTEREST EARNINGS	321.37	794.11	2,664.16	3,422.04	4,059.32	2,500.00	(1,559.32)	-38.41%
201.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 201	**STATE HIGHWAY IMPROVEMENT FUND**	**45,636.09**	**43,375.70**	**46,420.08**	**48,493.72**	**50,406.15**	**38,500.00**	**(11,906.15)**	**-23.62%**
Fund: 202	**MUNI. (50%)MOTOR VEH. LIC. TAS FD**								
202.0000.42400	MOTOR VEHICLE LICENSE FEES	22,090.27	23,329.88	23,465.56	23,671.51	23,753.13	22,000.00	(1,753.13)	-7.38%
202.0000.47200	INTEREST EARNINGS	697.76	1,479.89	4,572.83	5,618.16	4,573.14	4,000.00	(573.14)	-12.53%
Fund: 202	**MUNI.(50%)MOTOR VEH.LIC.TAS FD**	**22,788.03**	**24,809.77**	**28,038.39**	**29,289.67**	**28,326.27**	**26,000.00**	**(2,326.27)**	**-8.21%**
Fund: 203	**MUNI. (100%)MOTOR VEH. LIC. TAS FD**								
203.0000.42400	MOTOR VEHICLE LICENSE FEES	44,187.18	46,666.72	46,938.14	47,350.14	47,513.31	43,000.00	(4,513.31)	-9.50%
203.0000.47200	INTEREST EARNINGS	1,548.20	1,842.82	4,786.20	2,495.27	3,341.72	2,000.00	(1,341.72)	-40.15%
Fund: 203	**MUNI.(100%)MOTOR VEH.LIC.TASFD**	**45,735.38**	**48,509.54**	**51,724.34**	**49,845.41**	**50,855.03**	**45,000.00**	**(5,855.03)**	**-11.51%**
Fund: 204	**CO VEH LIC PERMISSIVE TAX FUND**								
204.0000.42400	MOTOR VEHICLE LICENSE FEES	48,004.29	49,196.14	57,015.73	160.00	90,682.49	48,000.00	(42,682.49)	-47.07%
204.0000.47200	INTEREST EARNINGS	537.46	1,305.82	4,543.04	5,873.12	6,486.96	5,000.00	(1,486.96)	-22.92%
Fund: 204	**CO VEH LIC PERMISSIVE TAX FUND**	**48,541.75**	**50,501.96**	**61,558.77**	**6,033.12**	**97,169.45**	**53,000.00**	**(44,169.45)**	**-45.46%**
Fund: 210	**EMS TRANSPORT SERVICE FUND**								
210.0000.47600	INTEREST - COLLECTIONS COST RCV	190.63	178.87	263.03	1.04	0.00	200.00	200.00	0.00%
210.2200.43010	FEDERAL CARES ACT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
210.2200.43100	STATE GRANT RECEIPTS	0.00	0.00	906.58	8,720.07	0.00	2,500.00	2,500.00	0.00%
210.2200.44010	FIRE-EMT TRANSPORT CHARGES	385,927.36	414,381.19	455,975.86	464,113.79	524,051.92	390,000.00	(134,051.92)	-25.58%
210.2200.44015	FIRE-NON EMERGENCY TRANSPORT CHGS	72,397.60	44,371.31	6,672.19	4,959.81	3,695.58	4,000.00	304.42	8.24%

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
210.2200.44350	DONATIONS-FIRE	482.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
210.2200.45600	COURT-COLLECTIONS COST - RCV.	207.00	494.68	293.00	0.00	0.00	0.00	0.00	0.00%
210.2200.47000	GENERAL-MISCELLANEOUS REVENUES	110.00	250.76	0.00	0.00	8,580.68	500.00	(8,080.68)	-94.17%
210.2200.47030	GENERAL MISC-COURT FEES	393.00	68.00	30.24	75.00	0.00	0.00	0.00	0.00%
210.2200.49000	SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 210	**EMS TRANSPORT SERVICE FUND**	**459,707.59**	**459,744.81**	**464,140.90**	**477,869.71**	**536,328.18**	**397,200.00**	**(139,128.18)**	**-25.94%**
Fund: 220	**RECREATION FUND**								
220.0000.47200	INTEREST EARNINGS	3,573.69	8,022.10	22,170.56	20,285.36	19,916.16	14,000.00	(5,916.16)	-29.71%
220.0000.49600	REIMBURSEMENTS-INTERNAL	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	0.00	0.00%
220.0000.49650	REIMBURSEMENTS-CITY UTILITIES	43,899.30	57,800.46	59,394.50	61,085.78	67,637.71	69,500.00	1,862.29	2.75%
220.0000.49910	TRANSFERS-IN(INCOME TAX FUND)	696,689.00	731,503.56	819,893.82	812,626.63	852,906.27	750,000.00	(102,906.27)	-12.07%
220.4200.42900	STATE-SALES TAX	1,299.44	1,561.89	2,021.65	31.02	0.00	0.00	0.00	0.00%
220.4200.44110	GOLF-MEMBERSHIPS -CORPORATE	10,000.00	12,000.00	16,000.00	28,500.00	39,150.00	30,000.00	(9,150.00)	-23.37%
220.4200.44111	GOLF-MEMBERSHIPS-INDIVIDUAL	10,718.00	12,365.00	12,357.50	10,819.00	11,324.00	10,500.00	(824.00)	-7.28%
220.4200.44112	GOLF-MEMBERSHIPS-FAMILY	1,100.00	1,100.00	2,200.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44113	GOLF-MEMBERSHIPS-STUDENT	5,590.00	480.00	1,080.00	1,140.00	1,785.00	1,000.00	(785.00)	-43.98%
220.4200.44114	GOLF MEMBERSHIPS-SPOUSE	0.00	275.00	810.00	2,075.00	3,300.00	2,000.00	(1,300.00)	-39.39%
220.4200.44115	GOLF-MEMBERSHIPS-SENIOR CITIZEN	18,160.00	17,980.00	19,922.00	15,280.00	17,500.00	15,000.00	(2,500.00)	-14.29%
220.4200.44116	GOLF-MEMBERSHIPS-INDIVIDUAL,NON-RESIDENT	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44117	GOLF-MEMBERSHIPS-HIGH SCHOOL,NON-RES.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44118	GOLF-DISCOUNT CARD(GREEN FEES)	9,860.00	10,200.00	10,978.50	8,140.00	9,861.00	7,500.00	(2,361.00)	-23.94%
220.4200.44119	GOLF-MEMBERSHIPS-SENIOR CITIZEN,NON-RES.	640.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44121	GOLF-GREENS FEE -9 HOLE WEEKDAY	4,232.00	9,466.00	4,115.00	86,997.50	87,081.00	79,500.00	(7,581.00)	-8.71%
220.4200.44122	GOLF-GREENS FEES-WEEK DAY 18 HOLE	308.00	196.00	360.00	45.00	0.00	0.00	0.00	0.00%
220.4200.44123	GOLF-GREENS FEES-S,S,H, 9 HOLE	3,437.00	2,076.00	5,002.00	4,518.50	4,750.00	4,000.00	(750.00)	-15.79%
220.4200.44124	GOLF-GREENS FEES-S,S,H, 18 HOLE	661.00	658.00	176.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44125	GOLF-GREENS FEES-JUNIOR	2,285.00	2,371.00	2,816.00	6.00	0.00	0.00	0.00	0.00%
220.4200.44126	GOLF-GREENS FEES- JR.-WEEKENDS	168.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44127	GOLF-GREENS FEES-SENIOR RATE 9-HOLE	6,167.00	1,358.00	2,234.00	81.00	0.00	0.00	0.00	0.00%
220.4200.44128	GOLF-GREENS FEES-SENIOR RATE 18-HOLE	1,100.00	200.00	192.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44130	GOLF-GREENS FEES-9-HOLE W/CART WKDY	33,418.00	43,715.00	61,496.00	76.00	0.00	0.00	0.00	0.00%
220.4200.44131	GOLF-GREEN FEES 18-HOLE W/CART WKDY	2,721.00	5,701.00	6,471.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44132	GOLF-SR WKND-18 HOLES W/CART	655.00	1,063.00	923.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44133	GOLF - OUTING EVENT W/CART	6,327.00	8,907.50	11,396.00	9,166.00	14,588.00	8,000.00	(6,588.00)	-45.16%
220.4200.44134	GOLF - SR WKND 9 HOLES W/CART	3,678.00	3,240.00	3,752.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44135	GOLF-GREEN FEES 18-HOLE W/CART WEEKEND	5,554.00	6,128.00	7,186.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44136	GOLF-GREEN FEES 9-HOLE W/CART WEEKEND	22,717.00	30,479.00	35,820.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44160	GOLF-CART FEES-TRAIL CHARGE AND RENTAL	19,201.00	18,917.00	21,863.50	84,467.00	86,650.00	75,000.00	(11,650.00)	-13.44%
220.4200.44161	GOLF-DRIVE ON PRIVATE CART TRAIL FEES	0.00	0.00	0.00	3,010.00	5,665.00	3,500.00	(2,165.00)	-38.22%
220.4200.44163	GOLF-MISCELLANEOUS	1,434.08	467.00	2,149.50	2,982.99	3,102.00	1,000.00	(2,102.00)	-67.76%
220.4200.44165	GOLF-CART FEES-SENIOR RATE 9-HOLE	8,914.00	7,124.00	7,520.00	60.00	0.00	0.00	0.00	0.00%
220.4200.44166	GOLF-CART FEES- SENIOR RATE 18-HOLE	462.00	294.00	224.00	0.00	0.00	0.00	0.00	0.00%
220.4200.44167	GOLF-DISCOUNT CARD(CART FEES)	6,930.00	7,590.00	8,827.50	11,190.00	11,472.00	8,500.00	(2,972.00)	-25.91%
220.4200.44171	GOLF-RETAIL-CONCESSIONS	14,582.25	15,832.05	19,896.75	22,648.25	24,066.75	18,500.00	(5,566.75)	-23.13%
220.4200.44172	GOLF-RETAIL-SUPPLIES	5,706.25	7,922.25	7,528.75	7,121.85	11,259.25	7,000.00	(4,259.25)	-37.83%
220.4200.44180	GOLF-RETAIL-CON.-BEER-SINGLE-CAN	8,768.00	14,022.48	16,803.13	57,138.50	65,173.25	52,000.00	(13,173.25)	-20.21%
220.4200.44181	GOLF-RETAIL-CON.-BEER-6-PACK	17,860.41	21,862.82	27,999.50	630.03	0.00	0.00	0.00	0.00%
220.4200.44230	GOLF SIMULATOR RENTAL	0.00	122.00	6,741.00	3,609.00	5,361.50	6,000.00	638.50	11.91%

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
220.4200.44350	DONATIONS-GOLF	0.00	157.00	25.00	0.00	1,000.00	100.00	(900.00)	-90.00%
220.4300.44210	POOL-OPEN SWIM	90.00	232.00	482.00	616.00	628.00	500.00	(128.00)	-20.38%
220.4300.44211	POOL-SEASON-FAMILY	23,565.00	17,860.00	16,180.00	17,770.00	18,630.00	17,500.00	(1,130.00)	-6.07%
220.4300.44212	POOL-SEASON-INDIVIDUAL-OVER 18	582.00	455.00	290.00	440.00	187.00	300.00	113.00	60.43%
220.4300.44213	POOL-SEASON-INDIVIDUAL-UNDER18	524.00	660.00	750.00	785.00	975.00	600.00	(375.00)	-38.46%
220.4300.44220	POOL-DAILY-OVER 18	15,782.00	12,189.00	13,528.00	14,174.00	14,155.00	13,000.00	(1,155.00)	-8.16%
220.4300.44221	POOL-DAILY-UNDER 18	19,813.00	17,128.00	19,567.00	19,224.00	18,934.00	18,000.00	(934.00)	-4.93%
220.4300.44230	POOL-RENTAL	2,100.00	3,200.00	4,000.00	3,925.00	4,150.00	4,000.00	(150.00)	-3.61%
220.4300.44271	POOL-RETAIL-CONCESSIONS	25,842.00	22,249.25	26,243.50	27,133.75	29,279.50	26,000.00	(3,279.50)	-11.20%
220.4400.44310	PARKS-SHELTER HOUSE CHARGES	29,166.50	28,417.25	28,822.25	30,662.50	31,649.50	28,000.00	(3,649.50)	-11.53%
220.4400.44330	PARKS-PROGRAMS	1,070.00	1,140.00	825.00	2,354.40	1,065.31	1,000.00	(65.31)	-6.13%
220.4400.44335	PARKS-DOG PARK FEES	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4400.44341	PARKS-PGM.PART.FEES-RES-100%	10,180.00	11,130.00	12,404.00	12,350.00	9,420.00	13,000.00	3,580.00	38.00%
220.4400.44342	PARKS-PGM.PART.FEES-N.RES-100%	3,200.00	2,560.00	2,490.00	1,680.00	1,580.00	1,000.00	(580.00)	-36.71%
220.4400.44343	PARKS-PGM.PART.FEES-RES-50%	10.00	0.00	10.00	0.00	10.00	0.00	(10.00)	-100.00%
220.4400.44344	PARKS-PGM.PART.FEES-N.RES-50%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4400.44345	PARKS-PGM.PART.FEES-RES-75%	25.00	65.00	5.00	0.00	0.00	0.00	0.00	0.00%
220.4400.44346	PARKS-PGM.PART.FEES-N.RES-75%	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4400.44350	DONATIONS-RECREATION-PGMS.	5,000.00	10,481.00	11,250.48	18,369.95	10,878.20	3,500.00	(7,378.20)	-67.83%
220.4400.44370	PARKS-RETAIL-COMMISSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4400.44380	PARKS-GENERAL MISCELLANEOUS	2,899.60	4,631.24	14,279.60	718.06	5,357.31	500.00	(4,857.31)	-90.67%
220.4400.44390	PARKS-DOCK STORAGE FEES	450.00	1,000.00	650.00	300.00	550.00	650.00	100.00	18.18%
Fund: 220	**RECREATION FUND**	**1,135,527.02**	**1,212,054.85**	**1,395,622.99**	**1,419,733.07**	**1,506,497.71**	**1,305,650.00**	**(200,847.71)**	**-13.33%**
Fund: 221	**NAPOLEON AQUATIC CENTER**								
221.0000.41400	REAL ESTATE TAX	286,934.31	285,435.10	286,811.97	292,363.55	288,683.95	293,000.00	4,316.05	1.50%
221.0000.41410	TRAILER TAX	2,062.34	2,289.99	2,374.06	2,813.04	2,185.68	2,850.00	664.32	30.39%
221.0000.41430	HOMESTEAD TAX/STATE	7,834.86	7,906.35	7,592.84	6,363.83	6,302.33	6,500.00	197.67	3.14%
221.0000.44350	AQUATIC CENTER-DONATIONS	36,225.00	10,000.00	2,987.50	0.00	0.00	10.00	10.00	0.00%
221.0000.47200	INTEREST EARNINGS	8,392.26	4,790.54	7,290.74	4,872.35	4,883.81	5,000.00	116.19	2.38%
221.0000.48000	NOTE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
221.0000.48200	BOND PROCEEDS	4,040,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
221.0000.48550	PREMIUMS-NOTES & BONDS	95,222.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
221.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	633.00	0.00	0.00	0.00	65,000.00	30,000.00	(35,000.00)	-53.85%
Fund: 221	**NAPOLEON AQUATIC CENTER**	**4,477,304.57**	**310,421.98**	**307,057.11**	**306,412.77**	**367,055.77**	**337,360.00**	**(29,695.77)**	**-8.09%**
Fund: 222	**NAP AQUATIC CTR RESERVE FUND**								
222.0000.47200	INTEREST EARNINGS	0.00	0.00	1,441.62	4,589.14	4,349.78	3,000.00	(1,349.78)	-31.03%
222.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00%
Fund: 222	**NAP AQUATIC CTR RESERVE FUND**	**0.00**	**0.00**	**101,441.62**	**104,589.14**	**4,349.78**	**3,000.00**	**(1,349.78)**	**-31.03%**
Fund: 223	**NAP AQUATIC CTR DEBT RES FUND**								
223.0000.47200	INTEREST EARNINGS	0.00	0.00	2,615.92	3,743.12	5,735.54	2,500.00	(3,235.54)	-56.41%
223.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	244,140.00	249,140.00	255,959.00	256,000.00	41.00	0.02%
Fund: 223	**NAP AQUATIC CTR DEBT RES FUND**	**0.00**	**0.00**	**246,755.92**	**252,883.12**	**261,694.54**	**258,500.00**	**(3,194.54)**	**-1.22%**

Account Number	2026 Projected Revenues Comparison Report Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
Fund-Dept.-Accnt.									
Fund: 224	**SHELTER HOUSE FACILITY REPAIR**								
224.0000.47200	INTEREST EARNINGS	18.04	59.92	183.79	193.71	264.07	200.00	(64.07)	-24.26%
224.4400.44310	PARKS-SHELTER HOUSE CHARGES	2,781.00	1,982.75	2,247.75	2,115.00	2,303.00	2,000.00	(303.00)	-13.16%
Fund: 224	**SHELTER HOUSE FACILITY REPAIR**	**2,799.04**	**2,042.67**	**2,431.54**	**2,308.71**	**2,567.07**	**2,200.00**	**(367.07)**	**-14.30%**
Fund: 227	**CEMETERY TRUST FUND**								
227.4700.44030	CEMETERY-LOTS SALES	4,880.00	2,357.50	1,950.00	2,650.00	41,318.66	3,000.00	(38,318.66)	-92.74%
227.4700.49000	SALE OF ASSETS	0.00	9,568.00	0.00	0.00	0.00	100.00	100.00	0.00%
Fund: 227	**CEMETERY TRUST FUND**	**4,880.00**	**11,925.50**	**1,950.00**	**2,650.00**	**41,318.66**	**3,100.00**	**(38,218.66)**	**-92.50%**
Fund: 231	**COURT 2023 TECH GRANT FUND**								
231.0000.47200	INTEREST EARNINGS	0.00	0.00	511.84	257.95	0.00	0.00	0.00	0.00%
231.1800.43100	STATE GRANT RECEIPTS	0.00	0.00	36,245.00	0.00	0.00	0.00	0.00	0.00%
Fund: 231	**COURT 2023 TECH GRANT FUND**	**0.00**	**0.00**	**36,756.84**	**257.95**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 240	**HOTEL/MOTEL TAX FUND**								
240.0000.41310	HOTEL/MOTEL TAX-GENERAL (3%)	65,423.81	66,519.42	62,561.73	56,032.45	62,447.02	47,500.00	(14,947.02)	-23.94%
240.0000.41320	HOTEL/MOTEL TAX-TOURISM (3%)	65,423.75	66,519.36	62,561.68	56,032.40	62,446.94	47,500.00	(14,946.94)	-23.94%
Fund: 240	**HOTEL/MOTEL TAX FUND**	**130,847.56**	**133,038.78**	**125,123.41**	**112,064.85**	**124,893.96**	**95,000.00**	**(29,893.96)**	**-23.94%**
Fund: 242	**FIRE EQUIPMENT FUND**								
242.0000.47200	INTEREST EARNINGS	2,846.24	5,157.92	15,179.83	17,302.52	14,146.90	12,000.00	(2,146.90)	-15.18%
242.0000.49000	SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
242.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	88,000.00	84,000.00	88,000.00	84,000.00	88,000.00	110,000.00	22,000.00	25.00%
242.2200.43000	FEDERAL GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
242.2200.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	43,203.25	0.00	16,000.00	16,000.00	0.00%
242.2200.44000	FIRE/PROTECTION CONTRACTS	0.00	0.00	0.00	0.00	185,101.79	0.00	(185,101.79)	-100.00%
242.2200.44350	DONATIONS-FIRE	0.00	12,900.00	13,985.00	2,151.54	162.50	3,000.00	2,837.50	1746.15%
Fund: 242	**FIRE EQUIPMENT FUND**	**90,846.24**	**102,057.92**	**117,164.83**	**146,657.31**	**287,411.19**	**141,000.00**	**(146,411.19)**	**-50.94%**
Fund: 243	**FIRE LOSS CLAIMS FUND**								
243.0000.47000	GENERAL-MISCELLANEOUS REVENUES	63,771.52	0.00	20,885.00	0.00	0.00	10,000.00	10,000.00	0.00%
Fund: 243	**FIRE LOSS CLAIMS FUND**	**63,771.52**	**0.00**	**20,885.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**0.00%**
Fund: 250	**LOCAL CORONAVIRUS RELIEF FUND**								
250.0000.43010	FEDERAL CARES ACT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
250.0000.47000	GENERAL-MISCELLANEOUS REVENUES	365.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
250.0000.47200	INTEREST EARNINGS	42.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 250	**LOCAL CORONAVIRUS RELIEF FUND**	**408.14**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 252	**AMERICAN RESCUE PLAN ACT**								
252.0000.43010	AMERICAN RESCUE PLAN ACT RECEIPTS	429,845.97	433,278.06	0.00	0.00	0.00	0.00	0.00	0.00%
252.0000.43100	1ST RESPONDER RETENTION GRANT	0.00	0.00	109,783.94	0.00	0.00	0.00	0.00	0.00%

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
252.0000.47200	INTEREST EARNINGS	792.10	4,961.63	12,935.71	707.07	0.00	0.00	0.00	0.00%
Fund: 252	**AMERICAN RESCUE PLAN ACT**	**430,638.07**	**438,239.69**	**122,719.65**	**707.07**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 253	**ONEOHIO FUND**								
253.0000.43010	ONEOHIO FUND RECEIPTS	0.00	1,730.75	6,892.21	15,216.90	10,323.06	20,000.00	9,676.94	93.74%
253.0000.47200	INTEREST EARNINGS	0.00	11.77	137.99	397.95	838.00	1,000.00	162.00	19.33%
Fund: 253	**ONEOHIO FUND**	**0.00**	**1,742.52**	**7,030.20**	**15,614.85**	**11,161.06**	**21,000.00**	**9,838.94**	**88.15%**
Fund: 261	**CDBG PROGRAM INCOME FUND**								
261.0000.43190	PROGRAM INCOME-CDBG CHIS/CHIP	22,892.60	13,916.50	13,782.90	7,711.00	4,382.00	15,000.00	10,618.00	242.31%
261.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 261	**CDBG PROGRAM INCOME FUND**	**22,892.60**	**13,916.50**	**13,782.90**	**7,711.00**	**4,382.00**	**15,000.00**	**10,618.00**	**242.31%**
Fund: 270	**INDIGENT DRIV. ALCOHOL FUND**								
270.0000.47200	INTEREST EARNINGS	458.04	747.60	2,038.73	2,420.08	2,441.61	2,000.00	(441.61)	-18.09%
270.1800.45000	COURT-FINES	1,307.50	1,491.00	8,090.05	5,775.03	2,620.56	4,000.00	1,379.44	52.64%
Fund: 270	**INDIGENT DRIV. ALCOHOL FUND**	**1,765.54**	**2,238.60**	**10,128.78**	**8,195.11**	**5,062.17**	**6,000.00**	**937.83**	**18.53%**
Fund: 271	**LAW ENFORCEMENT & ED. FUND**								
271.0000.47200	INTEREST EARNINGS	17.29	28.01	46.29	23.47	12.22	50.00	37.78	309.17%
271.2100.45000	COURT-FINES	540.01	490.00	540.00	555.00	395.00	800.00	405.00	102.53%
Fund: 271	**LAW ENFORCEMENT & ED. FUND**	**557.30**	**518.01**	**586.29**	**578.47**	**407.22**	**850.00**	**442.78**	**108.73%**
Fund: 272	**COURT COMPUTERIZATION FUND**								
272.0000.47200	INTEREST EARNINGS	1,121.90	2,150.95	5,999.98	5,851.07	5,951.43	5,000.00	(951.43)	-15.99%
272.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	769.79	0.00	0.00	0.00	0.00%
272.1800.45000	COURT-FINES	41,578.54	33,503.63	35,183.31	30,291.83	30,238.61	32,000.00	1,761.39	5.82%
272.1800.47000	GENERAL-MISCELLANEOUS REVENUES	824.78	647.35	845.46	878.40	861.92	0.00	(861.92)	-100.00%
Fund: 272	**COURT COMPUTERIZATION FUND**	**43,525.22**	**36,301.93**	**42,028.75**	**37,791.09**	**37,051.96**	**37,000.00**	**(51.96)**	**-0.14%**
Fund: 273	**LAW ENFORCEMENT TRUST FUND**								
273.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	5,310.00	0.00	0.00	0.00	0.00	0.00%
273.0000.47200	INTEREST EARNINGS	7.46	12.50	135.73	203.43	207.15	200.00	(7.15)	-3.45%
Fund: 273	**LAW ENFORCEMENT TRUST FUND**	**7.46**	**12.50**	**5,445.73**	**203.43**	**207.15**	**200.00**	**(7.15)**	**-3.45%**
Fund: 274	**MANDATORY DRUG FINE FUND**								
274.0000.47200	INTEREST EARNINGS	101.95	203.48	584.73	648.20	662.16	500.00	(162.16)	-24.49%
274.2100.45000	COURT-FINES	0.00	380.00	1,006.47	108.53	63.00	500.00	437.00	693.65%
Fund: 274	**MANDATORY DRUG FINE FUND**	**101.95**	**583.48**	**1,591.20**	**756.73**	**725.16**	**1,000.00**	**274.84**	**37.90%**
Fund: 275	**MUNICIPAL PROBATION SERV. FUND**								
275.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
275.0000.47200	INTEREST EARNINGS	859.81	1,632.15	4,878.48	5,778.08	5,992.04	4,200.00	(1,792.04)	-29.91%
275.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	1,995.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
275.1810.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
275.1810.45000	COURT-FINES	26,324.81	25,460.80	28,367.54	27,700.86	21,393.28	25,000.00	3,606.72	16.86%
275.1810.45010	COURT-COSTS	1,264.00	886.00	986.00	1,352.00	1,608.00	1,200.00	(408.00)	-25.37%
275.1810.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 275	**MUNICIPAL PROBATION SERV. FUND**	**30,444.59**	**27,978.95**	**34,232.02**	**34,830.94**	**28,993.32**	**30,400.00**	**1,406.68**	**4.85%**
Fund: 277	**PROBATION OFFICER GRANT FUND**								
277.1810.43100	STATE GRANT RECEIPTS	49,292.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
277.2021.43100	STATE GRANT RECEIPTS	0.00	49,292.00	24,646.00	0.00	0.00	0.00	0.00	0.00%
Fund: 277	**PROBATION OFFICER GRANT FUND**	**49,292.00**	**49,292.00**	**24,646.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 278	**COURT SPECIAL PROJECTS FUND**								
278.1800.45010	COURT-COSTS	71,817.63	57,058.39	58,475.63	51,883.45	51,176.30	60,000.00	8,823.70	17.24%
Fund: 278	**COURT SPECIAL PROJECTS FUND**	**71,817.63**	**57,058.39**	**58,475.63**	**51,883.45**	**51,176.30**	**60,000.00**	**8,823.70**	**17.24%**
Fund: 279	**HANDICAP PARKING FINES FUND**								
279.1800.45000	COURT-FINES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 279	**HANDICAP PARKING FINES FUND**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 280	**CERTIFIED POLICE TRAINING FUND**								
280.2100.43110	STATE GRANT CPT FUNDS	0.00	6,306.12	0.00	24,852.96	15,480.94	10,000.00	(5,480.94)	-35.40%
280.2100.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 280	**CERTIFIED POLICE TRAINING FUND**	**0.00**	**6,306.12**	**0.00**	**24,852.96**	**15,480.94**	**10,000.00**	**(5,480.94)**	**-35.40%**
Fund: 281	**INDIGENT DRIVERS INTERLOCK/ALC**								
281.1800.45000	COURT-FINES	6,003.76	9,944.96	3,374.08	6,447.70	6,101.14	3,000.00	(3,101.14)	-50.83%
Fund: 281	**INDIGENT DRIVERS INTERLOCK/ALC**	**6,003.76**	**9,944.96**	**3,374.08**	**6,447.70**	**6,101.14**	**3,000.00**	**(3,101.14)**	**-50.83%**
Fund: 287	**CCA2.0 GRANT FUND**								
287.2023.43100	STATE GRANT RECEIPTS - MUNICIPAL COURT/CCA 2.0	0.00	0.00	36,500.00	74,769.00	52,091.00	0.00	(52,091.00)	-100.00%
287.2025.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	53,828.00	111,850.00	58,022.00	107.79%
Fund: 287	**CCA2.0 GRANT FUND**	**0.00**	**0.00**	**36,500.00**	**74,769.00**	**105,919.00**	**111,850.00**	**5,931.00**	**5.60%**
Fund: 288	**JUSTICE REINV.INCENTIVE GRT.FD**								
288.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
288.1810.43100	STATE GRANT RECEIPTS	21,356.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
288.2021.43100	STATE GRANT RECEIPTS	0.00	21,356.00	10,678.00	0.00	0.00	0.00	0.00	0.00%
Fund: 288	**JUSTICE REINV.INCENTIVE GRT.FD**	**21,356.00**	**21,356.00**	**10,678.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
Fund: 290	**POLICE PENSION FUND**								
290.0000.41400	REAL ESTATE TAX	92,090.05	91,745.27	92,252.44	112,127.05	110,490.72	112,500.00	2,009.28	1.82%
290.0000.41410	TRAILER TAX	852.24	750.43	705.64	1,106.16	848.41	1,150.00	301.59	35.55%
290.0000.41420	ROLLBACK TAX/STATE	7,926.11	7,967.06	8,006.55	9,475.83	9,516.40	9,500.00	(16.40)	-0.17%
290.0000.41430	HOMESTEAD TAX/STATE	2,882.48	2,907.54	2,123.08	2,763.67	2,734.68	2,800.00	65.32	2.39%
290.0000.41440	2.5% TAX/STATE	1,417.86	1,387.80	2,015.40	1,522.94	1,473.48	1,550.00	76.52	5.19%
290.0000.41450	PERSONAL PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
290.0000.41451	COMMERICAL ACTIVITY TAX-CAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 290	**POLICE PENSION FUND**	**105,168.74**	**104,758.10**	**105,103.11**	**126,995.65**	**125,063.69**	**127,500.00**	**2,436.31**	**1.95%**
Fund: 291	**FIRE PENSION FUND**								
291.0000.41400	REAL ESTATE TAX	46,045.09	45,872.62	46,126.17	56,063.46	55,245.34	57,000.00	1,754.66	3.18%
291.0000.41410	TRAILER TAX	426.12	375.22	352.83	553.08	424.19	600.00	175.81	41.45%
291.0000.41420	ROLLBACK TAX/STATE	3,963.07	3,983.54	4,003.29	4,737.91	4,758.16	4,800.00	41.84	0.88%
291.0000.41430	HOMESTEAD TAX/STATE	1,441.24	1,453.79	1,061.55	1,381.84	1,367.37	1,400.00	32.63	2.39%
291.0000.41440	2.5% TAX/STATE	708.90	693.89	1,007.71	761.46	736.68	775.00	38.32	5.20%
291.0000.41450	PERSONAL PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
291.0000.41451	COMMERCIAL ACTIVITY TAX-CAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 291	**FIRE PENSION FUND**	**52,584.42**	**52,379.06**	**52,551.55**	**63,497.75**	**62,531.74**	**64,575.00**	**2,043.26**	**3.27%**
Fund: 295	**IRS 125 EMPLOYEE BENEFITS FUND**								
295.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
295.0000.49300	REIMB.-HEALTH CARE DEDUCTIBLE	1,803.11	1,775.51	2,082.27	1,823.80	1,717.91	2,000.00	282.09	16.42%
295.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	3,136.00	3,993.50	0.00	3,520.50	3,619.50	3,200.00	(419.50)	-11.59%
Fund: 295	**IRS 125 EMPLOYEE BENEFITS FUND**	**4,939.11**	**5,769.01**	**2,082.27**	**5,344.30**	**5,337.41**	**5,200.00**	**(137.41)**	**-2.57%**
Fund: 300	**GENERAL BOND RETIREMENT FUND**								
300.0000.48550	PREMIUMS-NOTES & BONDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
300.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	56,500.00	56,500.00	52,000.00	49,750.00	57,750.00	0.00	(57,750.00)	-100.00%
Fund: 300	**GENERAL BOND RETIREMENT FUND**	**56,500.00**	**56,500.00**	**52,000.00**	**49,750.00**	**57,750.00**	**0.00**	**(57,750.00)**	**-100.00%**
Fund: 310	**S.A. BOND RETIREMENT FUND**								
310.0000.47200	INTEREST EARNINGS	3,872.30	6,740.01	18,105.60	19,456.36	19,822.83	15,000.00	(4,822.83)	-24.33%
310.0000.47510	ASSESSMENTS-LEVIED-STREETS	0.00	0.00	0.00	36.20	2.31	50.00	47.69	2064.50%
310.0000.47520	ASSESSMENTS-LEVIED-SAN-STM-SEWERS	467.41	0.00	360.79	0.00	0.00	0.00	0.00	0.00%
310.0000.47800	OWSRC-ROTARY LOAN-NP WATERLINE PROJECT	0.00	0.00	4,484.35	0.00	0.00	0.00	0.00	0.00%
310.0000.47860	OWSRC-ROTARY LOAN-NP PUMP STA.PROJECT	0.00	0.00	4,531.51	0.00	0.00	0.00	0.00	0.00%
310.0000.47861	OWSCR-ROTARY LOAN-NP COLL.SEWER PRJ.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
310.0000.47862	OWSRC-ROTARY LOAN-NP EAST INTRCPTR.PRJ.	0.00	0.00	2,678.65	0.00	0.00	0.00	0.00	0.00%
310.0000.47863	OWSRC-ROTARY LOAN-NP WEST INTRCPTR.PRJ.	0.00	0.00	3,915.97	0.00	0.00	0.00	0.00	0.00%
310.0000.47865	OWSRC-ROTARY LOAN-PALMER DITCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
310.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 310	**S.A. BOND RETIREMENT FUND**	**4,339.71**	**6,740.01**	**34,076.87**	**19,492.56**	**19,825.14**	**15,050.00**	**(4,775.14)**	**-24.09%**
Fund: 320	**OAKWOOD/AMERICAN TIF FUND**								

2026 Projected Revenues Comparison Report

Account Number / Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
320.0000.41400	REAL ESTATE TAX	0.00	33,300.59	32,514.30	28,435.36	28,399.04	30,000.00	1,600.96	5.64%
320.0000.47200	INTEREST EARNINGS	0.00	164.14	1,534.96	2,299.02	3,073.50	2,000.00	(1,073.50)	-34.93%
320.3500.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00%
Fund: 320	**OAKWOOD/AMERICAN TIF FUND**	**0.00**	**33,464.73**	**34,049.26**	**30,734.38**	**31,472.54**	**57,000.00**	**25,527.46**	**81.11%**
Fund: 330	**PACE ENERGY PROJ OAKWOOD**								
330.0000.47530	ASSESSMENTS-LEVIED	0.00	0.00	0.00	81,076.38	40,538.19	121,700.00	81,161.81	200.21%
Fund: 330	**PACE ENERGY PROJ OAKWOOD**	**0.00**	**0.00**	**0.00**	**81,076.38**	**40,538.19**	**121,700.00**	**81,161.81**	**200.21%**
Fund: 400	**CAPITAL IMPROVEMENT FUND**								
400.0000.43110	STATE GRANT RECEIPTS - COURT SEC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.0000.44350	PARKS-DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	482,900.91	39,217.98	145,101.24	89,872.66	50,000.00	(39,872.66)	-44.37%
400.0000.47510	ASSESSMENTS-LEVIED-STREETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.0000.49550	RITA RETAINER REFUND - CAPITAL	0.00	0.00	18,578.50	42,583.45	40,253.15	42,000.00	1,746.85	4.34%
400.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	836,441.55	0.00	180,000.00	0.00	0.00	0.00	0.00	0.00%
400.0000.49910	TRANSFERS-IN(INCOME TAX FUND)	1,529,847.91	1,535,437.04	1,757,790.88	1,664,826.95	1,796,716.65	1,575,000.00	(221,716.65)	-12.34%
400.1800.43100	STATE GRANT RECEIPTS	40,951.76	12,944.66	0.00	0.00	0.00	0.00	0.00	0.00%
400.2100.43000	FEDERAL GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.2100.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.2100.44351	DONATIONS - K9 DONATIONS	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.2200.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.2200.44351	DONATIONS - FIRE DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.2200.47010	FIRE-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.2222.43000	FEDERAL GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.4400.44350	DONATIONS-RECREATION-PGMS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.5100.43100	STATE GRANT RECEIPTS	121,930.56	764,349.90	73,476.23	0.00	0.00	0.00	0.00	0.00%
400.5100.48500	STATE LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 400	**CAPITAL IMPROVEMENT FUND**	**2,529,171.78**	**2,797,132.51**	**2,069,063.59**	**1,852,511.64**	**1,926,842.46**	**1,667,000.00**	**(259,842.46)**	**-13.49%**
Fund: 401	**CIP FUNDING RESERVE FUND**								
401.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
Fund: 401	**CIP FUNDING RESERVE FUND**	**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**10,000.00**	**-**	**0.00%**
Fund: 410	**FIRE FACILITY TRAINING GRT.FD.**								
410.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
410.2200.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 410	**FIRE FACILITY TRAINING GRT.FD.**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 420	**ONE TIME START COMM GRANT**								
420.6200.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	135,000.00	0.00	0.00	0.00	0.00%
Fund: 420	**ONE TIME START COMM GRANT**	**0.00**	**0.00**	**0.00**	**135,000.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 430	**2025 FIRE TRUCK ACQUISITION FUND**								

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
430.0000.47200	INTEREST EARNINGS	0.00	0.00	0.00	0.00	540.26	0.00	(540.26)	-100.00%
430.0000.48200	BOND PROCEEDS	0.00	0.00	0.00	0.00	650,000.00	0.00	(650,000.00)	-100.00%
430.0000.49900	TRANSFER-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	82,000.00	82,000.00	0.00%
Fund: 430	**2025 FIRE TRUCK ACQUISITION FUND**	**0.00**	**0.00**	**0.00**	**0.00**	**650,540.26**	**82,000.00**	**(568,540.26)**	**-87.40%**
Fund: 434	**OAKWOOD AVE IMP. PROJECT FUND**								
434.0000.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00%
Fund: 434	**OAKWOOD AVE IMP. PROJECT FUND**	**0.00**	**0.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 435	**E. WASHINGTON ST IMP. FUND**								
435.0000.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	1,620,000.00	0.00	(1,620,000.00)	-100.00%
435.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
435.0000.47200	INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
435.0000.49900	TRANSFER-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	1,530,000.00	0.00	(1,530,000.00)	-100.00%
Fund: 435	**E. WASHINGTON ST IMP. FUND**	**0.00**	**0.00**	**0.00**	**0.00**	**3,150,000.00**	**0.00**	**(3,150,000.00)**	**-100.00%**
Fund: 436	**W. CLINTON/ERIE STS. IMP. FUND**								
435.0000.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 436	**W. CLINTON/ERIE STS. IMP. FUND**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 500	**ELECTRIC UTILITY REVENUE FUND**								
500.0000.42600	STATE KWH TAX COLL.	589,865.60	587,896.07	569,331.34	596,439.12	594,292.52	587,000.00	(7,292.52)	-1.23%
500.0000.42621	STATE KWH TAX COLL-PENALTY	4,520.60	5,846.68	6,300.41	5,876.70	5,078.18	5,500.00	421.82	8.31%
500.0000.44340	DONATIONS-CARING FUND	1,576.44	1,619.85	1,469.94	1,374.92	1,365.70	1,500.00	134.30	9.83%
500.0000.44610	ELECTRIC-ENERGY SALES-NORMAL	15,969,039.46	16,449,102.07	15,906,785.54	15,916,828.07	16,233,258.76	16,000,000.00	(233,258.76)	-1.44%
500.0000.44612	ELECTRIC-O.D.L.-NORMAL	71,394.90	71,822.60	72,552.50	73,557.25	74,108.14	65,000.00	(9,108.14)	-12.29%
500.0000.44615	ELECTRIC-ECOSMART-$.005	210.11	220.46	199.90	205.04	246.96	200.00	(46.96)	-19.02%
500.0000.44616	ELECTRIC-ECOSMART-$.002	140.25	112.86	100.11	102.67	123.58	100.00	(23.58)	-19.08%
500.0000.44620	ELECTRIC-ENERGY SALES PENALTY	114,899.36	147,185.77	163,620.47	138,390.56	128,486.48	120,000.00	(8,486.48)	-6.60%
500.0000.44622	ELECTRIC-O.C.L.-PENALTY	313.49	548.32	388.25	342.86	415.10	350.00	(65.10)	-15.68%
500.0000.44625	ECOSMART-PENALTY	0.00	0.12	0.00	0.00	0.00	0.00	0.00	0.00%
500.0000.44632	ELECTRIC-RECONNECTION/DISCONNECTION	22,817.38	22,479.80	22,898.06	24,753.04	14,318.22	18,000.00	3,681.78	25.71%
500.0000.44633	ELECTRIC-OTHER FEES	19,950.00	85,501.12	130,869.42	39,600.97	71,608.57	45,000.00	(26,608.57)	-37.16%
500.0000.44641	ELECTRIC-UNDERGROUND CABLE	50,199.76	139,987.48	48,137.50	101,062.74	43,280.65	75,000.00	31,719.35	73.29%
500.0000.44642	ELEC-CABLE TV POLE CONTACT FEE	30,279.60	32,975.09	59,012.79	68,864.82	69,886.87	50,000.00	(19,886.87)	-28.46%
500.0000.44643	ELEC-TELE POLE CONTACT FEE	10,048.56	64,043.19	11,443.18	11,735.68	10,096.38	15,000.00	4,903.62	48.57%
500.0000.44650	ELEC-PSCA ERROR CORRECTION-A	0.00	(133.13)	0.00	0.00	0.00	0.00	0.00	0.00%
500.0000.44651	ELEC-PSCA ERROR CORRECTION-I	0.00	0.00	0.00	0.00	15.00	0.00	(15.00)	-100.00%
500.0000.47000	GENERAL-MISCELLANEOUS REVENUES	34,874.73	1,238.44	97,611.90	69,449.52	195,795.35	20,000.00	(175,795.35)	-89.79%
500.0000.49201	REFUNDS - REC SALES	86,808.49	249,584.19	86,510.69	88,081.42	89,359.65	90,000.00	640.35	0.72%
500.0000.49500	REIMBURSEMENTS-EXTERNAL O&M AMPT	71,704.74	73,281.98	88,898.77	103,580.27	81,615.02	100,000.00	18,384.98	22.53%
500.0000.49501	REIMBURSEMENTS - EXTERNAL	2,241.47	0.00	216,469.00	1,736.40	0.00	1,000.00	1,000.00	0.00%
500.0000.49600	REIMBURSEMENTS-INTERNAL	1,001.00	722.00	903.00	0.00	0.00	340.00	340.00	0.00%
500.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 500	**ELECTRIC UTILITY REVENUE FUND**	**17,081,885.94**	**17,934,034.96**	**17,483,502.77**	**17,241,982.05**	**17,613,351.13**	**17,193,990.00**	**(419,361.13)**	**-2.38%**

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
Fund: 503	**ELECTRIC DEVELOPMENT FUND**								
503.0000.47200	INTEREST EARNINGS	24,860.29	80,172.63	203,469.88	218,758.26	200,205.80	150,000.00	(50,205.80)	-25.08%
503.0000.48000	NOTE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
503.0000.49000	SALE OF ASSETS	5,118,507.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
503.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	400,000.00	400,000.00	400,000.00	400,000.00	0.00	0.00%
Fund: 503	**ELECTRIC DEVELOPMENT FUND**	**5,143,367.73**	**80,172.63**	**603,469.88**	**618,758.26**	**600,205.80**	**550,000.00**	**(50,205.80)**	**-8.36%**
Fund: 510	**WATER REVENUE FUND**								
510.0000.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	21,758.19	0.00	(21,758.19)	-100.00%
510.0000.44710	WATER-SALES	3,825,338.35	4,123,821.17	4,256,433.29	4,057,582.81	4,201,041.75	4,000,000.00	(201,041.75)	-4.79%
510.0000.44720	WATER-PENALTIES	30,558.16	39,422.78	36,696.37	43,222.54	43,506.89	35,000.00	(8,506.89)	-19.55%
510.0000.44730	WATER-TAPS AND INSPECTIONS	14,237.00	14,830.00	13,105.00	26,949.38	20,907.00	20,000.00	(907.00)	-4.34%
510.0000.44732	WATER-RECONNECTION/DISCONNECTION	1,859.95	1,867.47	1,301.91	1,375.54	1,647.20	1,200.00	(447.20)	-27.15%
510.0000.44740	WATER-MISCELLANEOUS SALES	1,500.00	1,826.00	2,129.00	1,656.00	2,491.50	800.00	(1,691.50)	-67.89%
510.0000.44741	WATER-SLWA INSURANCE ROYALTIES	0.00	0.00	0.00	500.49	0.00	0.00	0.00	0.00%
510.0000.44760	NWWS-WATER SALES-CO.RD.P-NWWS RATE	20,747.69	22,364.99	25,916.49	33,883.81	38,865.08	31,000.00	(7,865.08)	-20.24%
510.0000.44761	NWWS-WATER SALES-SR108-NWWS RATE	53,701.23	56,457.44	60,588.29	70,700.09	75,317.15	68,000.00	(7,317.15)	-9.72%
510.0000.44770	NWWS-WATER PENALTY-CO.RD.P-NWWS RATE	98.61	241.25	144.01	156.20	339.87	200.00	(139.87)	-41.15%
510.0000.44771	NWWS-WATER PENALTY-SR108-NWWS RATE	39.05	158.08	175.04	175.47	248.32	200.00	(48.32)	-19.46%
510.0000.47000	GENERAL-MISCELLANEOUS REVENUES	9,000.12	23,568.24	74,804.91	15,724.51	566,752.72	20,000.00	(546,752.72)	-96.47%
510.0000.47200	INTEREST EARNINGS	11,573.01	19,105.26	66,050.54	56,645.00	58,888.33	45,000.00	(13,888.33)	-23.58%
510.0000.48000	NOTE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
510.0000.48550	PREMIUMS-NOTES & BONDS	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
510.0000.49600	REIMBURSEMENTS-INTERNAL	22,559.00	15,536.00	15,992.00	8,675.00	0.00	5,765.00	5,765.00	0.00%
510.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 510	**WATER REVENUE FUND**	**3,991,212.25**	**4,319,198.68**	**4,553,336.85**	**4,317,246.84**	**5,031,764.00**	**4,227,165.00**	**(804,599.00)**	**-15.99%**
Fund: 511	**WATER DEPRECIATION RES. FUND**								
511.0000.43000	FEDERAL GRANT RECEIPTS	0.00	0.00	0.00	0.00	737,778.00	0.00	(737,778.00)	-100.00%
511.0000.47200	INTEREST EARNINGS	5,389.21	11,081.16	33,708.72	27,120.74	33,763.26	25,000.00	(8,763.26)	-25.96%
511.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	470,062.25	450,000.00	600,000.00	121,000.00	241,000.00	241,000.00	0.00	0.00%
Fund: 511	**WATER DEPRECIATION RES. FUND**	**475,451.46**	**461,081.16**	**633,708.72**	**148,120.74**	**1,012,541.26**	**266,000.00**	**(746,541.26)**	**-73.73%**
Fund: 512	**WATER DEBT RESERVE FUND**								
512.0000.47200	INTEREST EARNINGS	2,175.89	4,596.70	7,449.46	14,382.74	17,401.87	12,500.00	(4,901.87)	-28.17%
512.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	79,094.00	80,000.00	331,050.00	335,045.00	335,045.00	250,000.00	(85,045.00)	-25.38%
Fund: 512	**WATER DEBT RESERVE FUND**	**81,269.89**	**84,596.70**	**338,499.46**	**349,427.74**	**352,446.87**	**262,500.00**	**(89,946.87)**	**-25.52%**
Fund: 513	**WATER OWDA BOND RETIREMENT FD.**								
513.0000.47200	INTEREST EARNINGS	258.78	431.93	1,241.62	1,843.30	1,963.67	1,500.00	(463.67)	-23.61%
513.0000.47530	ASSESSMENTS-LEVIED-WATER	2,254.06	2,223.42	2,312.83	2,254.06	2,254.06	2,500.00	245.94	10.91%
513.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	22,552.00	22,000.00	22,000.00	19,901.00	22,775.00	0.00	(22,775.00)	-100.00%
Fund: 513	**WATER OWDA BOND RETIREMENT FD.**	**25,064.84**	**24,655.35**	**25,554.45**	**23,998.36**	**26,992.73**	**4,000.00**	**(22,992.73)**	**-85.18%**

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
Fund: 515	**MAUMEE RIVER CROSSING PROJECT**								
515.0000.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	0.00%
515.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	2,000.00	0.00	(2,000.00)	-100.00%
513.0000.47200	INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
513.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	430,000.00	0.00	(430,000.00)	-100.00%
Fund: 515	**MAUMEE RIVER CROSSING PROJECT**	**0.00**	**0.00**	**0.00**	**0.00**	**432,000.00**	**5,002,000.00**	**4,570,000.00**	**1057.87%**
Fund: 519	**WATER PLANT IMPROV & RENO FUND**								
519.0000.43500	WSRLA/EPA-DEFA LOAN RECEIPTS	0.00	0.00	172,998.30	0.00	0.00	0.00	0.00	0.00%
519.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
519.0000.47200	INTEREST EARNINGS	1,602.47	3,069.64	7,153.55	11,477.85	14,242.40	9,000.00	(5,242.40)	-36.81%
519.0000.48000	NOTE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
519.0000.48200	BOND PROCEEDS	2,360,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
519.0000.48550	PREMIUMS-NOTES & BONDS	55,748.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
519.0000.49000	SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
519.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	832,534.00	650,000.00	590,200.00	482,975.00	482,975.00	574,275.00	91,300.00	18.90%
Fund: 519	**WATER PLANT IMPROV & RENO FUND**	**3,249,884.82**	**653,069.64**	**770,351.85**	**494,452.85**	**497,217.40**	**583,275.00**	**86,057.60**	**17.31%**
Fund: 520	**SEWER UTILITY REVENUE FUND**								
520.0000.44810	SEWER-SALES	3,256,923.46	3,367,085.86	3,451,744.01	3,613,592.44	3,703,033.64	3,400,000.00	(303,033.64)	-8.18%
520.0000.44820	SEWER-PENALTIES	38,470.06	44,884.28	43,327.60	47,434.17	46,991.79	40,000.00	(6,991.79)	-14.88%
520.0000.44830	SEWER-TAPS AND INSPECTIONS	3,526.00	0.00	60.00	840.00	913.62	500.00	(413.62)	-45.27%
520.0000.44840	SEWER-MISCELLANEOUS SALES	41,793.12	8,152.92	9,442.97	10,811.72	9,209.73	11,000.00	1,790.27	19.44%
520.0000.44841	SEWER-SLWA INSURANCE ROYALTIES	0.00	0.00	0.00	500.50	0.00	0.00	0.00	0.00%
520.0000.44850	SEWER-CAPITAL CHARGE	35.00	43.62	80.00	20.00	20.00	100.00	80.00	400.00%
520.0000.44860	SEWER-STORM WATER CHARGE	671,050.47	677,157.01	678,653.54	680,331.78	680,496.72	660,000.00	(20,496.72)	-3.01%
520.0000.44870	SEWER-STORM WATER PENALTIES	7,975.78	8,996.22	8,424.86	8,217.04	7,740.33	7,500.00	(240.33)	-3.10%
520.0000.44880	SEWER-LATERAL CHARGE	124,257.75	125,618.08	125,519.39	125,772.77	125,853.09	120,000.00	(5,853.09)	-4.65%
520.0000.44890	SEWER-LATERAL CHARGES PENALTIES	1,685.90	1,834.85	1,575.94	1,743.78	1,672.71	1,300.00	(372.71)	-22.28%
520.0000.47000	GENERAL-MISCELLANEOUS REVENUES	516,161.77	22,806.60	1,586.40	6,858.68	3,320.02	7,000.00	3,679.98	110.84%
520.0000.47200	INTEREST EARNINGS	15,831.62	29,032.82	63,417.42	54,318.08	65,243.19	45,000.00	(20,243.19)	-31.03%
520.0000.48200	BOND PROCEEDS	4,070,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
520.0000.48300	OWDA LOAN PROCEEDS	0.00	0.00	0.00	793,091.00	0.00	0.00	0.00	0.00%
520.0000.48550	PREMIUMS-NOTES & BONDS	133,020.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
520.0000.49600	REIMBURSEMENTS-INTERNAL	35,162.00	48,256.00	31,615.00	15,785.00	0.00	11,695.00	11,695.00	0.00%
520.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 520	**SEWER UTILITY REVENUE FUND**	**8,915,893.43**	**4,333,868.26**	**4,415,447.13**	**5,359,316.96**	**4,644,494.84**	**4,304,095.00**	**(340,399.84)**	**-7.33%**
Fund: 521	**SEWER UTY. REPLCMNT.&IMP. FUND**								
521.0000.43100	STATE GRANT RECEIPTS	830,000.00	272,713.22	260,000.00	598,469.08	82,319.76	50,000.00	(32,319.76)	-39.26%
521.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	33,953.26	4,727.19	1,000.00	(3,727.19)	-78.85%
521.0000.47200	INTEREST EARNINGS	14,241.43	25,536.66	108,171.47	157,246.47	127,354.43	100,000.00	(27,354.43)	-21.48%
521.0000.48000	NOTE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
521.0000.48500	STATE ISSUE - LOAN FUNDS	0.00	213,367.83	316,978.67	578,300.00	0.00	50,000.00	50,000.00	0.00%
521.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	2,026,918.20	1,750,000.00	1,750,000.00	750,000.00	800,768.46	700,000.00	(100,768.46)	-12.58%
Fund: 521	**SEWER UTY. REPLCMNT.&IMP. FUND**	**2,871,159.63**	**2,261,617.71**	**2,435,150.14**	**2,117,968.81**	**1,015,169.84**	**901,000.00**	**(114,169.84)**	**-11.25%**

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
Fund: 522	**SEWER DEBT RESERVE FUND**								
522.0000.47200	INTEREST EARNINGS	1,999.38	2,607.59	6,228.86	9,514.81	8,142.14	7,000.00	(1,142.14)	-14.03%
522.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	447,694.00	445,000.00	447,000.00	754,000.00	1,081,520.00	1,082,000.00	480.00	0.04%
Fund: 522	**SEWER DEBT RESERVE FUND**	**449,693.38**	**447,607.59**	**453,228.86**	**763,514.81**	**1,089,662.14**	**1,089,000.00**	**(662.14)**	**-0.06%**
Fund: 523	**OWDA SA DEBT RETIREMENT FUND**								
523.0000.47200	INTEREST EARNINGS	627.75	898.28	2,505.95	5,043.67	6,355.32	4,000.00	(2,355.32)	-37.06%
523.0000.47520	ASSESSMENTS-LEVIED-SAN-STM-SEWERS	15,319.95	15,803.17	15,469.28	19,028.08	18,725.97	18,500.00	(225.97)	-1.21%
523.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	88,534.00	88,000.00	106,000.00	108,000.00	108,000.00	0.00	(108,000.00)	-100.00%
Fund: 523	**OWDA SA DEBT RETIREMENT FUND**	**104,481.70**	**104,701.45**	**123,975.23**	**132,071.75**	**133,081.29**	**22,500.00**	**(110,581.29)**	**-83.09%**
Fund: 531	**VAN HYNING PUMP STA REPLA. FUND**								
531.0000.47200	INTEREST EARNINGS	0.00	0.00	0.00	116.20	2,414.88	1,000.00	(1,414.88)	-58.59%
531.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	0.00	0.00	60,000.00	120,000.00	120,000.00	0.00	0.00%
Fund: 531	**VAN HYNING PUMP STA REPLA. FUND**	**0.00**	**0.00**	**0.00**	**60,116.20**	**122,414.88**	**121,000.00**	**(1,414.88)**	**-1.16%**
Fund: 532	**WILLIAMS PUMP STA.IMP.PRJ.FUND**								
532.0000.43500	WSRLA/EPA-DEFA LOAN RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
532.0000.47000	GENERAL-MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
532.0000.47200	INTEREST EARNINGS	623.86	346.03	279.95	1,741.75	2,284.02	1,500.00	(784.02)	-34.33%
532.0000.48500	STATE ISSUE - LOAN FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
532.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	101,872.00	30,000.00	82,372.00	77,450.00	77,450.00	77,450.00	0.00	0.00%
Fund: 532	WILLIAMS PUMP STA.IMP.PRJ.FUND	**102,495.86**	**30,346.03**	**82,651.95**	**79,191.75**	**79,734.02**	**78,950.00**	**(784.02)**	**-0.98%**
Fund: 560	**SANITATION (REFUSE)REVENUE FD**								
560.0000.43000	FEDERAL GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
560.0000.43100	STATE GRANT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
560.0000.43200	COUNTY CONTRACTED RECEIPTS	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00%
560.0000.43205	YARD WASTE SITE PERMIT - OUTSIDE CITY	4,640.00	5,140.00	7,340.00	15,830.00	9,300.00	10,000.00	700.00	7.53%
560.0000.44910	SANITATION-SALES	769,415.09	772,053.04	772,795.17	822,749.27	860,163.57	800,000.00	(60,163.57)	-6.99%
560.0000.44920	SANITATION-PENALTIES	11,176.08	11,994.93	11,611.89	12,274.09	12,577.62	11,000.00	(1,577.62)	-12.54%
560.0000.44930	SANITATION-TAGS	24,174.00	20,578.00	18,286.00	33,433.53	31,701.00	28,000.00	(3,701.00)	-11.67%
560.0000.44940	SANITATION-SPECIAL PICK UPS	5,512.19	6,139.41	6,013.65	8,807.87	16,443.29	9,000.00	(7,443.29)	-45.27%
560.0000.44950	SANITATION-SPECIAL SERVICES	59,327.70	60,967.44	61,165.81	68,268.57	73,685.09	58,000.00	(15,685.09)	-21.29%
560.0000.44960	SANITATION-SP.SER.-PENALTIES	683.01	781.54	690.76	789.34	792.73	700.00	(92.73)	-11.70%
560.0000.46040	LICENSES-SANITATION/REFUSE LICENSE	400.00	200.00	0.00	0.00	0.00	100.00	100.00	0.00%
560.0000.47000	GENERAL-MISCELLANEOUS REVENUES	12,715.65	15,908.19	28,209.64	9,650.76	10,138.40	10,000.00	(138.40)	-1.37%
560.0000.47200	INTEREST EARNINGS	9,709.18	16,128.37	38,836.17	39,400.85	36,690.29	30,000.00	(6,690.29)	-18.23%
560.0000.49600	REIMBURSEMENTS-INTERNAL	6,864.00	18,996.00	24,571.00	19,056.00	0.00	2,182.00	2,182.00	0.00%
Fund: 560	**SANITATION (REFUSE)REVENUE FD**	**904,616.90**	**928,886.92**	**969,520.09**	**1,030,264.28**	**1,051,491.99**	**958,982.00**	**(92,509.99)**	**-8.80%**
Fund: 561	**SANIT.(REFUSE) DEPREC.RES.FUND**								
561.0000.47200	INTEREST EARNINGS	1,346.35	2,891.67	5,704.08	1,814.91	1,961.76	2,000.00	38.24	1.95%
561.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	48,300.00	48,300.00	60,000.00	55,000.00	55,000.00	55,000.00	0.00	0.00%

2026 Projected Revenues Comparison Report

Account Number Fund-Dept.-Accnt.	Account Description	2021 Actual Receipts	2022 Actual Receipts	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 Estimated Revenues	2026 $ Increase/Decrease	2026 % Increase/Decrease
Fund: 561	**SANIT.(REFUSE) DEPREC.RES.FUND**	**49,646.35**	**51,191.67**	**65,704.08**	**56,814.91**	**56,961.76**	**57,000.00**	**38.24**	**0.07%**
Fund: 580	**METER DEP.(ELECT & WATER) FUND**								
580.0000.47110	METER DEPOSITS-DEPS ON ACCT	45,171.15	44,264.10	17,145.13	42,649.99	30,689.72	30,000.00	(689.72)	-2.25%
Fund: 580	**METER DEP.(ELECT & WATER) FUND**	**45,171.15**	**44,264.10**	**17,145.13**	**42,649.99**	**30,689.72**	**30,000.00**	**(689.72)**	**-2.25%**
Fund: 600	**CENTRAL GARAGE ROTARY FUND**								
600.0000.47000	GENERAL-MISCELLANEOUS REVENUES	86.40	182.88	2,816.21	328.28	1,127.80	1,000.00	(127.80)	-11.33%
600.0000.49400	REIMB.-CHGS.FOR SERVICE-PARTS-LABOR	0.00	0.00	0.00	5,744.88	0.00	0.00	0.00	0.00%
600.0000.49450	REIMB.-CHGS.FOR SERVICES-FUEL-GAS-DEISEL	46,220.96	64,682.16	62,134.42	66,073.17	61,533.56	65,000.00	3,466.44	5.63%
600.0000.49600	REIMBURSEMENTS-INTERNAL	278,754.96	271,125.72	281,282.59	282,498.87	294,997.95	337,619.00	42,621.05	14.45%
600.0000.49900	TRANSFERS-IN(VARIOUS FUNDS)	0.00	15,000.00	25,000.00	10,000.00	10,000.00	25,000.00	15,000.00	150.00%
Fund: 600	**CENTRAL GARAGE ROTARY FUND**	**325,062.32**	**350,990.76**	**371,233.22**	**364,645.20**	**367,659.31**	**428,619.00**	**60,959.69**	**16.58%**
396 Accts		**66,556,703.61**	**51,923,348.01**	**54,671,517.63**	**56,686,083.17**	**60,319,233.79**	**56,607,860.00**	(3,711,373.79)	-6.15%

2026 Expense Budget

By Fund and Account

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	100 General Fund								
	1100 City Council/Legislative								
	Personal Services:								
100.1100.51000	SALARY-ELECTED OFFICIALS	37,324.56	37,136.04	37,078.14	38,309.41	37,421.88	40,214.00	2,792.12	7.29%
100.1100.51500	PERS	3,728.01	3,089.15	3,392.92	4,242.54	4,906.65	4,826.00	(80.65)	-1.90%
100.1100.51560	SOCIAL SECURITY	679.81	997.38	812.75	826.22	661.59	356.00	(305.59)	-36.99%
100.1100.51600	WORKER'S COMPENSATION	452.25	62.96	821.33	694.93	835.07	804.00	(31.07)	-4.47%
100.1100.51700	MEDICARE-CITY SHARE	567.41	564.42	561.17	572.61	564.33	583.00	18.67	3.26%
	Sub-Total Personal Services	**42,752.04**	**41,849.95**	**42,666.31**	**44,645.71**	**44,389.52**	**46,783.00**	**2,393.48**	**5.36%**
	Other								
100.1100.52000	TRAVEL,TRAINING AND EDUCATION	0.00	640.44	569.78	533.84	0.00	1,550.00	1,550.00	290.35%
100.1100.52010	MEMBERSHIPS AND DUES	1,438.00	1,428.00	1,638.00	1,428.00	0.00	200.00	200.00	14.01%
100.1100.53114	UTILITIES-TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1100.53115	UTILITIES-CABLE	1,575.00	1,800.00	1,770.35	1,390.67	1,200.00	2,100.00	900.00	64.72%
100.1100.53350	SERV.FEES-CONSULTATION FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1100.53700	INSURANCES AND BONDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1100.54200	SUPPLIES-OPERATING MATERIALS	4,050.00	307.50	323.48	595.68	432.59	600.00	167.41	28.10%
100.1100.56000	MISCELLANEOUS OPERATING COSTS	863.59	1,177.77	1,898.20	521.43	5,480.56	3,745.00	(1,735.56)	-332.85%
	Sub- Total Other	**7,926.59**	**5,353.71**	**6,199.81**	**4,469.62**	**7,113.15**	**8,195.00**	**1,081.85**	**24.20%**
	Total- 1100 City Council/Legislative	**50,678.63**	**47,203.66**	**48,866.12**	**49,115.33**	**51,502.67**	**54,978.00**	**3,475.33**	**7.08%**
	100 General Fund								
	1200 Mayor								
	Personal Services:								
100.1200.51000	SALARY-ELECTED OFFICIALS	15,809.04	15,451.80	15,683.46	15,381.86	15,919.02	16,158.00	238.98	1.55%
100.1200.51500	PERS	2,129.92	2,160.74	2,193.13	2,069.03	2,226.18	2,262.00	35.82	1.73%
100.1200.51600	WORKER'S COMPENSATION	191.33	26.67	341.75	293.94	344.59	323.00	(21.59)	-7.35%
100.1200.51700	MEDICARE-CITY SHARE	229.14	224.11	227.48	227.34	235.11	234.00	(1.11)	-0.49%
	Sub-Total Personal Services	**18,359.43**	**17,863.32**	**18,445.82**	**17,972.17**	**18,724.90**	**18,977.00**	**252.10**	**1.40%**
	Other								
100.1200.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	0.00	0.00	40.00	400.00	360.00	0.00%
100.1200.52010	MEMBERSHIPS AND DUES	0.00	0.00	0.00	200.00	0.00	300.00	300.00	150.00%
100.1200.53115	UTILITIES-CABLE	0.00	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
100.1200.54200	SUPPLIES-OPERATING MATERIALS	500.68	361.54	214.15	106.50	0.00	500.00	500.00	469.48%
100.1200.56000	MISCELLANEOUS OPERATING COSTS	35.00	0.00	26.50	65.87	35.00	100.00	65.00	98.68%
	Sub- Total Other	**535.68**	**361.54**	**240.65**	**372.37**	**375.00**	**1,600.00**	**1,225.00**	**328.97%**
	Total- 1100 Mayor	**18,895.11**	**18,224.86**	**18,686.47**	**18,344.54**	**19,099.90**	**20,577.00**	**1,477.10**	**8.05%**
	100 General Fund								
	1200 City Manager/Adminstration								
	Personal Services:								
100.1300.51100	SALARY-NON BARGAINING	252,222.58	238,675.03	275,771.52	253,033.62	247,976.56	222,682.00	(25,294.56)	-10.00%
100.1300.51101	SALARY-NON BARG-OVERTIME	410.14	1,946.85	125.88	240.57	116.50	524.00	407.50	169.39%
100.1300.51500	PERS	34,005.97	32,907.51	37,591.36	30,621.86	31,504.78	31,249.00	(255.78)	-0.84%
100.1300.51600	WORKER'S COMPENSATION	3,034.05	426.13	5,321.85	5,171.01	5,564.71	4,464.00	(1,100.71)	-21.29%
100.1300.51700	MEDICARE-CITY SHARE	3,516.49	3,352.87	3,858.06	3,526.68	3,546.88	3,236.00	(310.88)	-8.82%
100.1300.51710	HOSPITALIZATION INSURANCE	56,314.18	46,975.54	47,247.56	53,491.58	17,813.53	10,188.00	(7,625.53)	-14.26%
100.1300.51750	LIFE INSURANCE	227.52	178.80	363.98	201.82	274.60	207.00	(67.60)	-33.50%
	Sub-Total Personal Services	**349,730.93**	**324,462.73**	**370,280.21**	**346,287.14**	**306,797.56**	**272,550.00**	**(34,247.56)**	**-9.89%**
	Other								
100.1300.52000	TRAVEL,TRAINING AND EDUCATION	0.00	455.39	612.00	499.00	942.24	1,250.00	307.76	61.68%
100.1300.52010	MEMBERSHIPS AND DUES	769.95	520.00	621.25	961.83	258.00	640.00	382.00	39.72%
100.1300.53114	UTILITIES-TELEPHONE	486.57	418.31	1,236.98	490.45	1,289.52	610.00	(679.52)	-138.55%
100.1300.53115	UTILITIES-CABLE	300.00	229.92	300.00	300.00	278.12	300.00	21.88	7.29%
100.1300.53210	SRV. CNT.-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	1,127.00	2,400.00	1,273.00	0.00%
100.1300.53350	SERV.FEES-CONSULTATION FEES	8,455.50	4,965.77	1,598.00	0.00	0.00	0.00	0.00	0.00%
100.1300.53510	CNT.MAINT-VEHICLES	0.00	0.00	922.00	0.00	350.00	500.00	150.00	0.00%
100.1300.53520	CNT.MAINT-EQUIPMENT	2,255.86	154.95	3,101.48	318.03	0.00	500.00	500.00	157.22%
100.1300.53700	INSURANCES AND BONDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1300.53810	LEGAL ADVERTISING	8,939.43	7,794.20	6,424.70	4,638.95	6,044.30	7,500.00	1,455.70	31.38%
100.1300.54100	SUPPLIES-OFFICE	499.95	99.18	347.80	695.00	1,146.50	750.00	(396.50)	-57.05%
100.1300.54200	SUPPLIES-OPERATING MATERIALS	140.55	208.59	93.32	0.00	183.77	250.00	66.23	0.00%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
100.1300.54230	SUPPLIES-GASOLINE/DIESEL FUEL	160.55	676.58	794.13	817.68	638.17	800.00	161.83	19.79%
100.1300.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	2,522.99	0.00	0.00	500.00	500.00	0.00%
100.1300.56000	MISCELLANEOUS OPERATING COSTS	0.00	680.00	0.00	34.01	0.00	0.00	0.00	0.00%
	Sub- Total Other	**22,008.36**	**16,202.89**	**18,574.65**	**8,754.95**	**12,257.62**	**16,000.00**	**3,742.38**	**42.75%**
	Total- 1200 City Manager/Admin	**371,739.29**	**340,665.62**	**388,854.86**	**355,042.09**	**319,055.18**	**288,550.00**	**(30,505.18)**	**-8.59%**
	100 General Fund								
	1370 Human Resources								
	Personal Services:								
100.1370.51100	SALARY-NON BARGAINING	74,403.38	67,331.43	72,682.99	83,984.40	84,647.37	88,572.00	3,924.63	4.67%
100.1370.51500	PERS	10,023.20	8,592.94	9,957.76	11,326.82	11,580.88	12,400.00	819.12	7.23%
100.1370.51600	WORKER'S COMPENSATION	899.14	125.51	1,489.17	1,362.27	1,845.23	1,771.00	(74.23)	-5.45%
100.1370.51700	MEDICARE-CITY SHARE	1,041.35	961.53	1,003.30	1,166.54	1,162.67	1,284.00	121.33	10.40%
100.1370.51710	HOSPITALIZATION INSURANCE	13,607.78	4,643.40	0.00	15,030.43	16,154.46	17,746.00	1,591.54	10.59%
100.1370.51750	LIFE INSURANCE	57.60	47.98	64.69	64.83	65.80	70.00	4.20	6.48%
	Sub-Total Personal Services	**100,032.45**	**81,702.79**	**85,197.91**	**112,935.29**	**115,456.41**	**121,843.00**	**6,386.59**	**5.66%**
	Other								
100.1370.52000	TRAVEL,TRAINING AND EDUCATION	1,042.14	14,901.56	2,124.00	2,005.73	5,653.16	2,000.00	(3,653.16)	-182.14%
100.1370.52010	MEMBERSHIPS AND DUES	415.00	425.00	210.00	406.00	425.00	500.00	75.00	18.47%
100.1370.53114	UTILITIES-TELEPHONE	420.00	337.25	499.07	589.16	491.76	400.00	(91.76)	-15.57%
100.1370.53115	UTILITIES-CABLE	300.00	244.33	300.00	300.00	300.00	300.00	0.00	0.00%
100.1370.53210	SERV.CNT.-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1370.53350	SERV.FEES-CONSULTATION FEES	1,585.00	682.50	2,649.18	250.00	846.25	1,000.00	153.75	61.50%
100.1370.53700	INSURANCES AND BONDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1370.53810	LEGAL ADVERTISING	6,947.35	7,801.77	1,402.94	1,497.62	794.39	1,000.00	205.61	13.73%
100.1370.54100	SUPPLIES-OFFICE	877.43	755.62	3,580.02	278.33	648.70	300.00	(348.70)	-125.28%
100.1370.54110	SUPPLIES-POSTAGE/DELIV CHARGES	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1370.54200	SUPPLIES-OPERATING MATERIALS	13.82	0.00	93.95	34.92	0.00	0.00	0.00	0.00%
100.1370.54900	SUPPLIES-CIVIL SERVICE	975.00	975.00	8,022.04	1,712.50	7,325.91	1,400.00	(5,925.91)	-346.04%
100.1370.56000	MISCELLANEOUS OPERATING COSTS	0.00	1,009.47	1,125.45	580.20	8,730.82	8,200.00	(530.82)	-91.49%
	Sub- Total Other	**12,578.14**	**27,132.50**	**20,006.65**	**7,654.46**	**25,215.99**	**15,100.00**	**(10,115.99)**	**-132.16%**
	Total- 1370 Human Resources	**12,635.74**	**27,180.48**	**105,204.56**	**120,589.75**	**140,672.40**	**136,943.00**	**(3,729.40)**	**-3.09%**
	100 General Fund								
	1400 Law Department								
	Personal Services:								
100.1400.51100	SALARY-NON BARGAINING	179,478.32	180,518.28	195,519.56	195,591.69	228,853.04	129,862.00	(98,991.04)	-50.61%
100.1400.51101	SALARY-NON BARG-OVERTIME	0.00	0.00	0.00	0.00	0.00	524.00	524.00	0.00%
100.1400.51110	SALARY-NON BARG-PT	0.00	0.00	0.00	0.00	0.00	97,182.00	97,182.00	0.00%
100.1400.51500	PERS	24,074.27	24,667.25	25,525.58	26,536.70	28,844.07	31,859.00	3,014.93	11.36%
100.1400.51600	WORKER'S COMPENSATION	2,165.19	302.74	3,992.54	3,664.54	4,297.36	4,551.00	253.64	6.92%
100.1400.51700	MEDICARE-CITY SHARE	2,490.09	2,512.82	2,727.49	2,721.28	3,257.33	3,300.00	42.67	1.57%
100.1400.51710	HOSPITALIZATION INSURANCE	37,795.12	38,738.72	39,609.98	43,155.38	32,461.03	30,563.00	(1,898.03)	-4.40%
100.1400.51750	LIFE INSURANCE	115.20	115.20	129.60	129.60	81.00	70.00	(11.00)	-8.49%
	Sub-Total Personal Services	**246,118.19**	**246,855.01**	**267,504.75**	**271,799.19**	**297,793.83**	**297,911.00**	**117.17**	**0.04%**
	Other								
100.1400.52000	TRAVEL,TRAINING AND EDUCATION	250.00	1,272.13	0.00	0.00	94.00	1,500.00	1,406.00	0.00%
100.1400.52010	MEMBERSHIPS AND DUES	2,694.00	1,252.00	1,674.00	1,274.00	1,400.00	2,590.00	1,190.00	93.41%
100.1400.53114	UTILITIES-TELEPHONE	0.00	0.00	0.00	0.00	0.00	800.00	800.00	0.00%
100.1400.53115	UTILITIES-CABLE	300.00	300.00	300.00	300.00	300.00	300.00	0.00	0.00%
100.1400.53360	SERV.FEES-LEGAL EXPENSE	7,740.00	1,078.33	11,599.00	30,406.24	66,413.23	80,000.00	13,586.77	44.68%
100.1400.53520	CNT.MAINT-EQUIPMENT	0.00	328.00	0.00	0.00	0.00	850.00	850.00	0.00%
100.1400.53700	INSURANCES AND BONDING	0.00	0.00	0.00	24.10	0.00	700.00	700.00	2904.56%
100.1400.53800	PRINTING, FORMS AND PHOTOS	0.00	0.00	0.00	0.00	0.00	570.00	570.00	0.00%
100.1400.53820	BOOKS,PUBLICATIONS,SUBSCRIPTIONS	7,155.99	7,451.76	6,495.18	8,298.34	7,405.79	11,000.00	3,594.21	43.31%
100.1400.54200	SUPPLIES-OPERATING MATERIALS	621.11	402.66	770.91	711.43	14.40	2,000.00	1,985.60	279.10%
100.1400.56600	INVESTIGATION EXPENSES	4,875.00	4,503.30	4,500.00	3,375.00	0.00	6,500.00	6,500.00	192.59%
	Sub- Total Other	**23,636.10**	**16,588.18**	**25,339.09**	**44,389.11**	**75,627.42**	**106,810.00**	**31,182.58**	**70.25%**
	Total- 1400 Law Department	**269,754.29**	**263,443.19**	**292,843.84**	**316,188.30**	**373,421.25**	**404,721.00**	**31,299.75**	**9.90%**
	100 General Fund								
	1500 Finance Department								

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	Personal Services:								
100.1500.51100	SALARY-NON BARGAINING	224,606.87	220,903.16	228,051.02	234,201.21	241,706.21	253,069.00	11,362.79	4.85%
100.1500.51101	SALARY-NON BARG-OVERTIME	135.99	643.53	1,090.87	1,469.23	1,467.27	4,190.00	2,722.73	185.32%
100.1500.51500	PERS	29,145.04	30,988.41	31,977.89	32,926.65	33,974.38	36,016.00	2,041.62	6.20%
100.1500.51600	WORKER'S COMPENSATION	2,778.15	379.08	4,899.98	4,294.69	5,177.92	5,145.00	(32.92)	-0.77%
100.1500.51700	MEDICARE-CITY SHARE	3,109.41	3,046.65	3,155.51	3,230.59	3,315.82	3,730.00	414.18	12.82%
100.1500.51710	HOSPITALIZATION INSURANCE	34,875.38	37,642.36	38,502.15	50,626.44	54,440.56	60,466.00	6,025.44	11.90%
100.1500.51750	LIFE INSURANCE	158.40	189.54	217.89	194.31	194.40	210.00	15.60	8.03%
100.1500.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub-Total Personal Services	**294,809.24**	**293,792.73**	**307,895.31**	**326,943.12**	**340,276.56**	**362,826.00**	**22,549.44**	**6.90%**
	Other								
100.1500.52000	TRAVEL,TRAINING AND EDUCATION	529.38	2,472.76	2,342.98	3,160.37	2,583.09	5,060.00	2,476.91	78.37%
100.1500.52010	MEMBERSHIPS AND DUES	1,179.00	1,579.00	1,579.00	1,779.00	1,379.00	1,850.00	471.00	26.48%
100.1500.53114	UTILITIES-TELEPHONE	490.07	393.27	420.00	420.00	420.00	420.00	0.00	0.00%
100.1500.53115	UTILITIES-CABLE	87.50	300.00	300.00	300.00	300.00	300.00	0.00	0.00%
100.1500.53210	SERV.CNT.-COMPUTER SOFTWARE	18,355.21	19,791.15	22,878.77	24,555.01	26,349.15	29,600.00	3,250.85	13.24%
100.1500.53300	SERV.FEES-PROFESSIONAL	20,128.00	20,143.36	20,000.00	20,000.00	20,750.00	21,000.00	250.00	1.25%
100.1500.53350	SERV.FEES-CONSULTATION FEES	14,600.00	14,600.00	14,600.00	14,600.00	14,600.00	14,600.00	0.00	0.00%
100.1500.53420	AUDIT SERVICES-STATE OF OHIO	22,131.20	22,446.90	27,004.50	26,508.40	26,880.00	30,500.00	3,620.00	13.66%
100.1500.53700	INSURANCES AND BONDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1500.53800	PRINTING, FORMS AND PHOTOS	1,095.36	1,610.80	1,716.90	1,201.73	1,555.95	3,000.00	1,444.05	120.16%
100.1500.53810	LEGAL ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1500.54200	SUPPLIES-OPERATING MATERIALS	2,043.94	2,366.67	1,312.48	1,157.36	1,191.31	2,200.00	1,008.69	87.15%
100.1500.54230	SUPPLIES - GASOLINE/DIESEL FUEL	0.00	0.00	0.00	67.72	75.03	100.00	24.97	36.87%
100.1500.56000	MISCELLANEOUS OPERATING COSTS	494.00	1,518.47	2,712.70	357.25	369.99	2,200.00	1,830.01	512.25%
100.1500.57000	MACHINERY AND EQUIPMENT	0.00	359.98	535.00	4,011.72	2,417.16	2,000.00	(417.16)	-10.40%
	Sub- Total Other	**81,133.66**	**87,582.36**	**95,402.33**	**98,118.56**	**98,870.68**	**112,830.00**	**13,959.32**	**14.23%**
	Total- 1500 Finance Department	**375,942.90**	**381,375.09**	**403,297.64**	**425,061.68**	**439,147.24**	**475,656.00**	**36,508.76**	**8.59%**
	100 General Fund								
	1520 Utilities Department								
	Personal Services:								
100.1520.51100	SALARY-NON BARGAINING	103,588.57	101,818.44	105,305.26	108,492.48	112,186.39	117,305.00	5,118.61	4.72%
100.1520.51101	SALARY-NON BARG-OVERTIME	206.32	486.46	321.51	88.52	160.16	1,048.00	887.84	1002.98%
100.1520.51190	SALARY-SEASONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1520.51500	PERS	13,984.53	14,296.24	14,747.25	15,174.05	15,688.63	16,569.00	880.37	5.80%
100.1520.51600	WORKER'S COMPENSATION	1,252.64	175.07	2,262.65	1,979.71	2,385.63	2,367.00	(18.63)	-0.94%
100.1520.51700	MEDICARE-CITY SHARE	1,459.27	1,436.53	1,476.40	1,503.50	1,548.36	1,716.00	167.64	11.15%
100.1520.51710	HOSPITALIZATION INSURANCE	21,170.08	21,693.86	22,181.71	24,166.68	25,964.39	28,525.00	2,560.61	10.60%
100.1520.51750	LIFE INSURANCE	115.20	115.20	129.60	129.60	129.55	140.00	10.45	8.06%
	Sub-Total Personal Services	**141,776.61**	**140,021.80**	**146,424.38**	**151,534.54**	**158,063.11**	**167,670.00**	**9,606.89**	**6.34%**
	Other								
100.1520.52000	TRAVEL,TRAINING AND EDUCATION	40.00	1,257.73	1,512.50	1,249.50	1,249.50	3,250.00	2,000.50	160.10%
100.1520.53210	SERV.CNT.-COMPUTER SOFTWARE	14,867.54	14,690.74	18,378.26	19,754.87	21,238.58	34,500.00	13,261.42	67.13%
100.1520.53300	SERV.FEES-PROFESSIONAL	11,663.51	15,458.82	15,143.70	17,300.03	17,882.53	20,600.00	2,717.47	15.71%
100.1520.53520	CNT.MAINT-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1520.53540	CNT.MAINT-COMPUTER HARDWARE	5,069.40	3,423.60	3,765.96	4,048.41	5,806.94	5,500.00	(306.94)	-7.58%
100.1520.53800	PRINTING, FORMS AND PHOTOS	7,147.75	7,593.84	10,071.75	8,781.50	9,025.20	12,000.00	2,974.80	33.88%
100.1520.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	34,121.30	37,970.94	40,772.25	46,675.60	47,034.92	51,500.00	4,465.08	9.57%
100.1520.54200	SUPPLIES-OPERATING MATERIALS	2,124.60	942.26	820.36	204.19	371.34	2,000.00	1,628.66	797.62%
100.1520.56000	MISCELLANEOUS OPERATING COSTS	0.00	6.00	0.00	13.02	0.00	0.00	0.00	0.00%
	Sub- Total Other	**75,034.10**	**81,343.93**	**90,464.78**	**98,027.12**	**102,609.01**	**129,350.00**	**26,740.99**	**27.28%**
	Total- 1520 Utilities Department	**216,810.71**	**221,365.73**	**236,889.16**	**249,561.66**	**260,672.12**	**297,020.00**	**36,347.88**	**14.56%**
	100 General Fund								
	1600 IT Department								
	Personal Services:								
100.1600.51100	SALARY-NON BARGAINING	117,863.17	119,944.17	137,505.77	150,242.04	155,493.02	162,879.00	7,385.98	4.92%
100.1600.51101	SALARY-NON BARG-OVERTIME	901.78	1,029.53	612.53	1,705.66	1,226.56	4,190.00	2,963.44	173.74%
100.1600.51500	PERS	15,965.75	16,853.38	19,146.25	21,147.08	21,902.78	23,390.00	1,487.22	7.03%
100.1600.51600	WORKER'S COMPENSATION	1,432.41	200.34	2,675.60	2,588.68	3,338.45	3,341.00	2.55	0.10%
100.1600.51700	MEDICARE-CITY SHARE	1,617.57	1,632.30	1,848.44	2,053.76	2,119.36	2,422.00	302.64	14.74%
100.1600.51710	HOSPITALIZATION INSURANCE	22,675.82	25,819.54	31,685.98	34,523.88	37,091.86	40,750.00	3,658.14	10.60%
100.1600.51750	LIFE INSURANCE	115.20	115.20	129.60	129.60	129.60	140.00	10.40	8.02%

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	Sub-Total Personal Services	**160,571.70**	**165,594.46**	**193,604.17**	**212,390.70**	**221,301.63**	**237,112.00**	**15,810.37**	**7.44%**
	Other								
100.1600.52000	TRAVEL,TRAINING AND EDUCATION	0.00	2,119.75	0.00	0.00	1,200.00	1,500.00	300.00	0.00%
100.1600.53114	UTILITIES-TELEPHONE	2,088.12	1,392.41	2,023.83	1,755.26	1,514.11	2,600.00	1,085.89	61.86%
100.1600.53115	UTILITIES-CABLE	600.00	600.00	0.00	600.00	600.00	600.00	0.00	0.00%
100.1600.53300	SERV.FEES-PROFESSIONAL	39,938.78	53,054.71	49,991.35	49,420.63	54,018.88	103,500.00	49,481.12	100.12%
100.1600.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	2,749.10	0.00	500.00	500.00	18.19%
100.1600.53700	INSURANCES AND BONDING	61.83	68.99	200.00	68.93	207.87	235.00	27.13	39.36%
100.1600.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	0.00	0.00	0.00	0.00	0.00	50.00	50.00	0.00%
100.1600.54200	SUPPLIES-OPERATING MATERIALS	7,129.99	7,701.60	232.80	75.90	10,804.45	7,900.00	(2,904.45)	-3826.68%
100.1600.54230	SUPPLIES-GASOLINE/DIESEL FUEL	93.03	262.77	58.52	122.60	0.00	500.00	500.00	407.83%
100.1600.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
100.1600.54500	SUPPLIES-OTHER EQUIPMENT	278.45	3,474.31	3,379.01	728.70	4,174.60	3,000.00	(1,174.60)	-161.19%
100.1600.54700	SUPPLIES-SMALL TOOLS	0.00	0.00	0.00	3,289.28	0.00	0.00	0.00	0.00%
	Sub- Total Other	**50,190.20**	**68,674.54**	**55,885.51**	**58,810.40**	**72,519.91**	**120,885.00**	**48,365.09**	**82.24%**
	Total- 1600 IT Department	**210,761.90**	**234,269.00**	**249,489.68**	**271,201.10**	**293,821.54**	**357,997.00**	**64,175.46**	**23.66%**
	100 General Fund								
	1700 Engineering Department								
	Personal Services:								
100.1700.51100	SALARY-NON BARGAINING	99,629.77	122,925.03	105,578.58	130,426.89	214,684.05	215,104.00	419.95	0.32%
100.1700.51101	SALARY-NON BARG-OVERTIME	6,735.55	3,613.79	3,502.28	12,627.99	9,452.28	18,855.00	9,402.72	74.46%
100.1700.51110	SALARY-NON BARGAINING-PT	0.00	0.00	0.00	0.00	0.00	30,906.00	30,906.00	0.00%
100.1700.51111	SALARY-NON BARGAINING-PT OVERTIME	0.00	0.00	0.00	0.00	0.00	524.00	524.00	0.00%
100.1700.51190	SALARY-SEASONAL	9,698.40	0.00	12,589.75	38,497.85	8,632.32	8,212.00	(420.32)	-1.09%
100.1700.51191	SALARY-SEASONAL OVERTIME	0.00	0.00	424.86	3,349.53	10,722.96	1,048.00	(9,674.96)	-288.85%
100.1700.51500	PERS	15,927.88	17,702.16	18,051.14	24,427.30	33,775.37	38,451.00	4,675.63	19.14%
100.1700.51600	WORKER'S COMPENSATION	1,456.17	195.78	2,798.67	2,426.48	4,062.50	5,493.00	1,430.50	58.95%
100.1700.51700	MEDICARE-CITY SHARE	1,620.19	1,742.68	1,751.66	2,594.31	3,426.91	3,899.00	472.09	18.20%
100.1700.51710	HOSPITALIZATION INSURANCE	23,204.74	30,817.72	27,310.22	34,268.51	49,716.93	39,605.00	(10,111.93)	-29.51%
100.1700.51750	LIFE INSURANCE	81.84	108.36	87.62	106.95	206.34	169.00	(37.34)	-34.91%
100.1700.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	142.78	0.00	0.00	0.00	0.00	0.00%
	Sub-Total Personal Services	**158,354.54**	**177,105.52**	**172,237.56**	**248,725.81**	**334,679.66**	**362,266.00**	**27,586.34**	**11.09%**
	Other								
100.1700.52000	TRAVEL,TRAINING AND EDUCATION	718.99	2,480.00	1,120.15	559.48	3,859.10	4,000.00	140.90	25.18%
100.1700.52010	MEMBERSHIPS AND DUES	87.00	299.00	299.00	299.00	429.50	1,600.00	1,170.50	391.47%
100.1700.53114	UTILITIES-TELEPHONE	2,015.62	1,713.82	1,376.80	1,333.20	2,339.85	3,000.00	660.15	49.52%
100.1700.53115	UTILITIES-CABLE	300.00	300.00	300.00	300.00	300.00	300.00	0.00	0.00%
100.1700.53210	SRV. CNT.-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1700.53300	SERV.FEES-PROFESSIONAL	43,679.53	32,320.47	0.00	0.00	0.00	0.00	0.00	0.00%
100.1700.53310	SERV.FEES-ENGINEERING & DESIGN	19,394.62	15,600.96	4,712.30	28,731.49	19,324.50	130,000.00	110,675.50	385.21%
100.1700.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
100.1700.53520	CNT.MAINT-EQUIPMENT	6,659.37	5,246.61	6,958.28	6,784.21	6,754.90	8,000.00	1,245.10	18.35%
100.1700.53700	INSURANCES AND BONDING	366.16	425.06	300.00	100.00	967.39	1,095.00	127.61	127.61%
100.1700.54100	SUPPLIES-OFFICE	0.00	239.98	471.59	114.86	154.99	500.00	345.01	300.37%
100.1700.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	292.40	152.20	98.38	48.99	191.00	200.00	9.00	18.37%
100.1700.54200	SUPPLIES-OPERATING MATERIALS	1,776.22	565.73	2,611.43	1,022.92	745.40	2,050.00	1,304.60	127.54%
100.1700.54230	SUPPLIES-GASOLINE/DIESEL FUEL	1,661.10	2,275.34	2,293.26	2,897.91	2,524.28	2,750.00	225.72	7.79%
100.1700.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	1,286.65	0.00	0.00	1,000.00	1,000.00	0.00%
100.1700.54500	SUPPLIES-OTHER EQUIPMENT	674.93	676.27	839.09	5,895.90	1,755.68	2,250.00	494.32	8.38%
100.1700.56000	MISCELLANEOUS OPERATING COSTS	500.99	381.88	99.95	975.91	274.46	1,500.00	1,225.54	125.58%
	Sub- Total Other	**78,126.93**	**62,677.32**	**22,766.88**	**49,063.87**	**39,621.05**	**160,245.00**	**120,623.95**	**245.85%**
	Total- 1700 Engineering Department	**236,481.47**	**239,782.84**	**195,004.44**	**297,789.68**	**374,300.71**	**522,511.00**	**148,210.29**	**49.77%**
	100 General Fund								
	1800 Muni Court								
	Personal Services:								
100.1800.51000	SALARY-ELECTED OFFICIALS	62,033.59	41,562.50	61,750.00	61,750.00	67,810.08	69,137.00	1,326.92	2.15%
100.1800.51100	SALARY-NON BARGAINING	317,566.49	295,940.48	336,835.07	339,502.42	362,672.20	392,055.00	29,382.80	8.65%
100.1800.51101	SALARY-NON BARG-OVERTIME	0.00	0.00	0.00	0.00	0.00	314.00	314.00	0.00%
100.1800.51500	PERS	49,843.04	46,420.82	55,425.76	56,310.90	66,775.67	62,417.00	(4,358.67)	-7.74%
100.1800.51600	WORKER'S COMPENSATION	4,608.90	664.47	7,893.85	8,638.53	9,275.96	9,230.00	(45.96)	-0.53%
100.1800.51700	MEDICARE-CITY SHARE	5,194.41	4,655.12	5,959.80	5,617.16	5,838.12	6,692.00	853.88	15.20%
100.1800.51710	HOSPITALIZATION INSURANCE	75,968.53	70,794.01	98,122.66	96,893.29	128,995.02	131,419.00	2,423.98	2.50%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
100.1800.51750	LIFE INSURANCE	398.40	367.95	550.27	507.57	448.20	560.00	111.80	22.03%
	Sub-Total Personal Services	**515,613.36**	**460,405.35**	**566,537.41**	**569,219.87**	**641,815.25**	**671,824.00**	**30,008.75**	**5.27%**
	Other								
100.1800.52000	TRAVEL,TRAINING AND EDUCATION	2,327.92	3,096.44	3,991.66	4,572.66	6,663.03	8,000.00	1,336.97	29.24%
100.1800.52010	MEMBERSHIPS AND DUES	1,831.50	1,160.00	1,595.00	1,490.00	810.00	1,680.00	870.00	58.39%
100.1800.53110	UTILITIES-ELECTRIC	2,942.40	3,151.99	3,389.91	3,899.52	9,854.95	16,000.00	6,145.05	157.58%
100.1800.53111	UTILITIES-NATURAL GAS	647.85	688.13	459.28	164.00	734.00	1,000.00	266.00	162.20%
100.1800.53113	UTILITIES-WATER AND SEWER	1,091.44	1,454.57	1,310.66	1,229.96	2,101.83	2,000.00	(101.83)	-8.28%
100.1800.53114	UTILITIES-TELEPHONE	1,734.48	2,188.71	2,555.01	2,901.72	2,895.54	4,000.00	1,104.46	38.06%
100.1800.53210	SERV.CNT.-COMPUTER SOFTWARE	3,100.00	3,100.00	3,100.00	3,135.00	3,100.00	3,100.00	0.00	0.00%
100.1800.53250	RENTS AND LEASES	2,427.32	2,563.64	3,068.04	2,560.11	2,825.68	3,000.00	174.32	6.81%
100.1800.53300	SERV.FEES-PROFESSIONAL	13,430.49	16,512.26	16,847.18	19,644.87	17,834.61	18,000.00	165.39	0.84%
100.1800.53340	SERV.FEES-ACTING JUDGES	102.36	11,096.67	2,537.95	1,407.90	426.08	2,000.00	1,573.92	111.79%
100.1800.53345	SERV.FEES-COURT APPT.ATTORNEYS	6,492.80	720.00	896.00	776.00	784.00	6,000.00	5,216.00	672.16%
100.1800.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1800.53520	CNT.MAINT-EQUIPMENT	6,313.65	7,322.31	8,929.95	7,408.64	8,120.68	10,000.00	1,879.32	25.37%
100.1800.53540	CNT.MAINT-COMPUTER HARDWARE	0.00	0.00	294.00	249.90	379.95	500.00	120.05	48.04%
100.1800.53610	CNT.MAINT-BUILDINGS & STRUCTURES	16,243.53	4,454.04	2,741.26	4,680.15	7,308.77	4,000.00	(3,308.77)	-70.70%
100.1800.53700	INSURANCES AND BONDING	2,741.05	3,176.89	2,445.00	2,445.00	5,939.55	6,720.00	780.45	31.92%
100.1800.53800	PRINTING, FORMS AND PHOTOS	1,541.05	1,247.99	1,461.85	2,240.96	2,247.08	3,000.00	752.92	33.60%
100.1800.53810	LEGAL ADVERTISING	124.00	136.00	144.00	156.00	168.00	300.00	132.00	84.62%
100.1800.54100	SUPPLIES-OFFICE	4,122.62	4,521.52	3,662.71	3,420.88	4,058.84	5,700.00	1,641.16	47.97%
100.1800.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	15,008.10	9,001.40	15,000.00	15,044.15	20,524.12	22,000.00	1,475.88	9.81%
100.1800.54200	SUPPLIES-OPERATING MATERIALS	10,351.38	10,251.40	16,266.30	11,665.74	11,475.12	11,000.00	(475.12)	-4.07%
100.1800.54230	SUPPLIES-GASOLINE/DIESEL FUEL	418.12	313.72	202.07	480.68	741.00	750.00	9.00	1.87%
100.1800.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1800.56000	MISCELLANEOUS OPERATING COSTS	92.00	100.00	128.20	176.82	120.00	130.00	10.00	5.66%
100.1800.56400	JURY AND WITNESS FEES	0.00	0.00	0.00	0.00	0.00	100.00	100.00	0.00%
100.1800.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**93,084.06**	**86,257.68**	**91,026.03**	**89,750.66**	**109,112.83**	**128,980.00**	**19,867.17**	**22.14%**
	Total- 1800 Muni Court	**608,697.42**	**546,663.03**	**657,563.44**	**658,970.53**	**750,928.08**	**800,804.00**	**49,875.92**	**7.57%**
	100 General Fund								
	1900 General Government								
	Other								
100.1900.52010	MEMBERSHIPS AND DUES	718.67	758.75	1,272.84	1,058.53	1,044.57	1,115.00	70.43	6.65%
100.1900.53050	UTILITIES-ELECTRIC-STREET LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1900.53110	UTILITIES-ELECTRIC	17,142.29	16,304.73	14,826.45	14,564.39	15,685.83	16,000.00	314.17	2.16%
100.1900.53111	UTILITIES-NATURAL GAS	2,362.44	4,039.94	3,948.89	3,124.00	4,045.00	4,500.00	455.00	14.56%
100.1900.53113	UTILITIES-WATER AND SEWER	1,798.41	1,698.89	1,651.49	1,944.16	2,073.01	1,900.00	(173.01)	-8.90%
100.1900.53114	UTILITIES-TELEPHONE	6,426.91	6,496.30	6,602.69	6,631.30	6,648.42	7,700.00	1,051.58	15.86%
100.1900.53250	RENTS AND LEASES	619.68	834.08	1,159.59	1,037.92	1,073.07	1,120.00	46.93	4.52%
100.1900.53300	SERV.FEES-PROFESSIONAL	24,403.96	29,589.96	25,218.63	37,247.43	28,022.97	41,000.00	12,977.03	34.84%
100.1900.53361	SERV.FEES-BOND COUNSEL	4,246.50	3,500.00	3,500.00	4,750.00	4,760.00	6,500.00	1,740.00	36.63%
100.1900.53410	COUNTY-AUDITOR FEES	12,775.33	17,390.00	13,305.75	15,498.16	13,063.94	13,500.00	436.06	2.81%
100.1900.53415	COUNTY-RECORDER FEES	118.00	0.00	0.00	0.00	0.00	200.00	200.00	0.00%
100.1900.53417	COUNTY-FEMA-CITY SHARE	8,075.00	8,075.00	8,075.00	8,075.00	8,075.00	8,100.00	25.00	0.31%
100.1900.53470	CNT.-SENIOR CENTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1900.53480	CNT.-SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1900.53520	CNT.MAINT-EQUIPMENT	7,928.16	6,457.77	9,647.81	6,983.17	7,122.11	8,000.00	877.89	12.57%
100.1900.53610	CNT.MAINT-BUILDINGS & STRUCTURES	7,252.99	3,061.75	5,365.15	5,338.03	13,104.20	5,535.00	(7,569.20)	-141.80%
100.1900.53620	CNT.MAINT-JANITORIAL	18,814.65	22,014.77	20,992.97	15,514.47	13,953.67	21,240.00	7,286.33	46.96%
100.1900.53700	INSURANCES AND BONDING	6,791.48	7,181.71	7,611.40	7,456.50	10,819.81	10,990.00	170.19	2.28%
100.1900.53800	PRINTING, FORMS AND PHOTOS	394.24	105.91	0.00	0.00	0.00	800.00	800.00	0.00%
100.1900.53900	BANK SERVICING CHARGES	8,274.27	7,797.40	7,317.72	39,758.64	8,897.97	10,000.00	1,102.03	2.77%
100.1900.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	3,071.51	4,233.27	2,535.73	4,356.32	5,470.24	4,000.00	(1,470.24)	-33.75%
100.1900.54200	SUPPLIES-OPERATING MATERIALS	5,678.31	3,972.16	4,182.17	3,219.38	3,575.62	4,500.00	924.38	28.71%
100.1900.54900	SUPPLIES-CIVIL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.1900.56000	MISCELLANEOUS OPERATING COSTS	1,933.74	561.59	2,211.04	2,192.66	1,738.25	3,400.00	1,661.75	75.79%
100.1900.56300	TAXES AND ASSESSMENTS	13,169.64	14,745.24	10,190.68	7,540.76	4,240.44	8,000.00	3,759.56	49.86%
100.1900.56900	UNDEFINED CONTINGENCIES	1,595.00	0.00	0.00	0.00	0.00	14,000.00	14,000.00	0.00%
100.1900.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	200.00	200.00	0.00%
	Sub- Total Other	**153,591.18**	**158,819.22**	**149,616.00**	**186,290.82**	**153,414.12**	**192,300.00**	**38,885.88**	**20.87%**
	Total- 1900 General Government	**153,591.18**	**158,819.22**	**149,616.00**	**186,290.82**	**153,414.12**	**192,300.00**	**38,885.88**	**20.87%**

100 General Fund

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	2100 Police								
	Personal Services:								
100.2100.51130	SALARY-POLICE COMMAND	345,953.17	367,171.19	291,482.40	325,116.04	312,299.89	405,120.00	92,820.11	28.55%
100.2100.51131	SALARY-POLICE COMMAND-OT	3,972.48	13,515.25	2,753.60	1,020.49	765.36	16,223.00	15,457.64	1514.73%
100.2100.51300	SALARY-PATROL OFFICERS	682,746.85	685,916.97	761,343.81	798,429.91	836,156.49	802,784.00	(33,372.49)	-4.18%
100.2100.51301	SALARY-PATROL OFFICERS-OT	29,239.81	34,868.91	30,838.35	30,094.69	61,365.22	75,705.00	14,339.78	47.65%
100.2100.51310	SALARY-DISPATCHERS	243,194.17	271,279.29	325,543.99	321,964.69	345,762.57	353,962.00	8,199.43	2.55%
100.2100.51311	SALARY-DISPATCHERS-OT	10,236.48	10,804.63	13,049.03	12,355.64	8,628.58	11,550.00	2,921.42	23.64%
100.2100.51500	PERS	33,575.67	38,586.71	46,276.24	45,391.24	48,762.58	51,172.00	2,409.42	5.31%
100.2100.51530	POLICE PENSION	121,591.24	174,724.83	9,719.27	208,963.22	232,044.69	253,467.00	21,422.31	10.25%
100.2100.51560	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2100.51600	WORKER'S COMPENSATION	15,854.09	2,214.58	30,600.15	27,804.38	32,714.46	33,307.00	592.54	2.13%
100.2100.51700	MEDICARE-CITY SHARE	17,959.51	18,975.60	19,515.10	20,494.55	21,558.74	23,383.00	1,824.26	8.90%
100.2100.51710	HOSPITALIZATION INSURANCE	280,516.42	306,132.43	256,874.46	301,518.76	321,314.51	357,022.00	35,707.49	11.84%
100.2100.51750	LIFE INSURANCE	1,155.86	1,141.10	1,237.98	1,295.76	1,328.30	1,470.00	141.70	10.94%
100.2100.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	3,992.00	0.00	(3,992.00)	0.00%
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	Sub-Total Personal Services	**1,785,995.75**	**1,925,331.49**	**1,789,234.38**	**2,094,449.37**	**2,226,693.39**	**2,385,165.00**	**158,471.61**	**7.57%**
	Other								
100.2100.52000	TRAVEL,TRAINING AND EDUCATION	16,227.34	14,704.69	20,566.00	22,109.79	24,216.83	30,000.00	5,783.17	26.16%
100.2100.52010	MEMBERSHIPS AND DUES	25,845.00	25,860.00	25,685.00	25,344.71	25,450.00	27,060.00	1,610.00	6.35%
100.2100.53110	UTILITIES-ELECTRIC	13,258.94	14,058.19	13,500.87	12,691.03	12,984.52	15,500.00	2,515.48	19.82%
100.2100.53111	UTILITIES-NATURAL GAS	686.78	928.13	908.87	888.00	1,055.00	1,980.00	925.00	104.17%
100.2100.53113	UTILITIES-WATER AND SEWER	1,073.62	1,090.31	1,245.74	1,024.20	1,284.19	1,500.00	215.81	21.07%
100.2100.53114	UTILITIES-TELEPHONE	10,984.41	13,623.13	17,821.87	16,466.08	17,453.70	22,880.00	5,426.30	32.95%
100.2100.53115	UTILITIES-CABLE	571.15	1,187.94	684.54	381.96	381.34	3,000.00	2,618.66	685.58%
100.2100.53200	SERV.CNT.-COMMUNICATIONS	7,500.00	3,050.00	4,554.00	10,526.44	13,907.93	16,005.00	2,097.07	19.92%
100.2100.53210	SERV.CNT.-COMPUTER SOFTWARE	47,544.26	48,496.56	151,178.93	110,987.68	55,636.26	73,188.00	17,551.74	15.81%
100.2100.53230	SERV.CNT.-VEHICLE TOWING	260.00	1,351.89	250.00	250.00	470.00	1,500.00	1,030.00	412.00%
100.2100.53300	SERV.FEES-PROFESSIONAL	1,223.60	2,737.25	2,065.12	2,109.80	1,310.99	3,600.00	2,289.01	108.49%
100.2100.53510	CNT.MAINT-VEHICLES	839.16	624.43	260.00	270.00	409.00	1,000.00	591.00	218.89%
100.2100.53520	CNT.MAINT-EQUIPMENT	4,089.66	5,453.16	5,712.98	3,471.99	3,175.92	6,880.00	3,704.08	106.68%
100.2100.53530	CNT.MAINT-RADIOS/PHONES	1,716.16	6,307.16	26,773.09	26,478.00	28,480.28	26,600.00	(1,880.28)	-7.10%
100.2100.53540	CNT.MAINT-COMPUTER HARDWARE	0.00	3,399.76	8,217.00	2,125.85	3,943.35	5,500.00	1,556.65	73.22%
100.2100.53610	CNT.MAINT-BUILDINGS & STRUCTURES	5,732.22	6,726.03	0.00	4,852.32	2,550.72	10,000.00	7,449.28	153.52%
100.2100.53620	CNT.MAINT-JANITORIAL	9,527.11	17,512.00	18,832.00	18,061.00	19,382.00	21,000.00	1,618.00	8.96%
100.2100.53700	INSURANCES AND BONDING	7,697.39	8,361.87	7,327.00	7,327.00	12,255.27	13,850.00	1,594.73	21.77%
100.2100.53710	INSURANCES-CLAIMS DEDUCTIBLE	611.61	1,337.33	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100.2100.53800	PRINTING, FORMS AND PHOTOS	777.72	36.43	472.28	285.00	712.19	1,000.00	287.81	100.99%
100.2100.53810	LEGAL ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2100.54100	SUPPLIES-OFFICE	4,065.41	2,941.97	5,318.83	3,390.75	2,265.01	5,500.00	3,234.99	95.41%
100.2100.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	137.66	328.84	158.18	139.23	100.50	550.00	449.50	322.85%
100.2100.54200	SUPPLIES-OPERATING MATERIALS	12,604.56	8,799.86	13,725.28	12,549.51	14,329.92	22,835.00	8,505.08	67.77%
100.2100.54230	SUPPLIES-GASOLINE/DIESEL FUEL	23,364.82	29,425.76	28,759.80	29,899.94	31,397.98	32,000.00	602.02	2.01%
100.2100.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	2,622.00	38.25	4,204.72	3,693.63	2,579.20	5,500.00	2,920.80	79.08%
100.2100.54500	SUPPLIES-OTHER EQUIPMENT	1,232.75	772.67	1,900.55	1,258.04	1,975.65	2,500.00	524.35	41.68%
100.2100.54700	SUPPLIES-SMALL TOOLS	278.97	0.00	428.00	363.80	79.98	0.00	(79.98)	-21.98%
100.2100.54800	SUPPLIES-UNIFORMS	10,038.71	15,246.99	24,889.87	51,302.45	19,067.28	27,180.00	8,112.72	15.81%
100.2100.56000	MISCELLANEOUS OPERATING COSTS	1,181.73	3,056.33	4,134.91	3,127.39	6,091.71	5,000.00	(1,091.71)	-34.91%
100.2100.56001	VAWA GRANT PASS THROUGH	0.00	0.00	51,980.49	14,739.48	80,581.62	60,000.00	(20,581.62)	-139.64%
100.2100.56700	BIKE PATROL EXPENSE	738.74	45.40	667.75	0.00	154.13	1,000.00	845.87	0.00%
100.2100.57000	MACHINERY AND EQUIPMENT	6,798.90	0.00	0.00	2,899.51	4,149.26	5,600.00	1,450.74	50.03%
100.2100.57050	MARCS RADIOS EQUIPMENT & FEES	0.00	0.00	8,081.67	4,956.16	4,356.16	8,810.00	4,453.84	89.86%
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	Sub- Total Other	**219,230.38**	**237,502.33**	**450,305.34**	**393,970.74**	**393,187.89**	**459,518.00**	**66,330.11**	**16.84%**
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	Total- 2100 Police	**2,005,226.13**	**2,162,833.82**	**2,239,539.72**	**2,488,420.11**	**2,619,881.28**	**2,844,683.00**	**224,801.72**	**9.03%**
	100 General Fund								
	2101 Code Enforcement								
	Personal Services:								
100.2101.51100	SALARY-NON BARGAINING	30,132.40	29,967.75	31,143.89	31,727.17	33,053.99	34,262.00	1,208.01	3.81%
100.2101.51500	PERS	4,059.21	4,188.55	4,348.94	4,431.68	4,615.67	4,797.00	181.33	4.09%
100.2101.51600	WORKER'S COMPENSATION	366.50	50.83	662.80	583.72	697.08	685.00	(12.08)	-2.07%
100.2101.51700	MEDICARE-CITY SHARE	421.47	408.05	428.59	435.61	453.82	497.00	43.18	9.91%
100.2101.51710	HOSPITALIZATION INSURANCE	3,662.06	7,191.33	7,253.83	8,352.48	8,973.42	9,858.00	884.58	10.59%
100.2101.51750	LIFE INSURANCE	28.20	28.20	32.40	32.40	32.40	35.00	2.60	8.02%
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	Sub-Total Personal Services	**38,669.84**	**41,834.71**	**43,870.45**	**45,563.06**	**47,826.38**	**50,134.00**	**2,307.62**	**5.06%**
	Other								

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
100.2101.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
100.2101.53114	UTILITIES-TELEPHONE	606.93	716.13	665.97	676.89	679.10	1,050.00	370.90	54.79%
100.2101.53210	SERV CNT.-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2101.53380	SERV.FEES-NUISANCE MAINT. - NUISANCE MAINTENANCE	1,375.00	984.00	850.00	1,130.00	1,760.00	1,500.00	(260.00)	-23.01%
100.2101.53510	CNT.MAINT.-VEHICLES	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
100.2101.54100	SUPPLIES-OFFICE	0.00	0.00	0.00	1,248.68	0.00	100.00	100.00	8.01%
100.2101.54230	SUPPLIES-GASOLINE/DIESEL FUEL	1,442.94	1,626.26	1,758.89	1,350.38	1,337.20	1,500.00	162.80	12.06%
100.2101.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
100.2101.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	80.00	3.84	0.00	500.00	500.00	13020.83%
	Sub- Total Other	**3,424.87**	**3,326.39**	**3,354.86**	**4,409.79**	**3,776.30**	**7,150.00**	**3,373.70**	**76.50%**
	Total- 2101 Code Enforcement	**42,094.71**	**45,161.10**	**47,225.31**	**49,972.85**	**51,602.68**	**57,284.00**	**5,681.32**	**11.37%**
	100 General Fund								
	2102 School Resource Officer								
	Personal Services:								
100.2102.51300	SALARY-PATROL OFFICERS - POLICE/SRO	65,330.59	62,844.13	70,844.58	71,067.14	76,379.78	70,936.00	(5,443.78)	-7.66%
100.2102.51301	SALARY-PATROL OFFICERS-OVERTIME - POLICE/SRO	959.25	2,395.62	1,504.75	2,231.99	2,378.89	3,255.00	876.11	39.25%
100.2102.51320	SALARY-PATROL OFFICERS- DARE	0.00	(7.05)	(520.44)	0.00	0.00	0.00	0.00	0.00%
100.2102.51530	POLICE PENSION - POLICE/SRO	12,466.45	13,036.47	14,930.29	13,473.17	15,776.27	14,467.00	(1,309.27)	-9.72%
100.2102.51600	WORKER'S COMPENSATION - POLICE/SRO	791.06	111.81	1,442.77	1,424.43	1,610.46	1,484.00	(126.46)	-8.88%
100.2102.51700	MEDICARE-CITY SHARE - POLICE/SRO	881.64	904.70	972.93	967.65	1,031.52	1,076.00	44.48	4.60%
100.2102.51710	HOSPITALIZATION INSURANCE - POLICE/SRO	22,125.94	22,639.98	23,162.77	25,293.24	27,215.72	30,563.00	3,347.28	13.23%
100.2102.51750	LIFE INSURANCE - POLICE/SRO	57.60	57.60	64.80	64.80	59.40	70.00	10.60	16.36%
100.2102.51900	UNEMPLOYMENT COMPENSATION - POLICE/SRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub-Total Personal Services	**102,612.53**	**101,983.26**	**112,402.45**	**114,522.42**	**124,452.04**	**121,851.00**	**(2,601.04)**	**-2.27%**
	Other								
100.2102.52000	TRAVEL,TRAINING AND EDUCATION - POLICE/SRO	2,653.00	3,916.00	8,239.30	3,560.00	2,079.00	5,750.00	3,671.00	103.12%
100.2102.52010	MEMBERSHIPS AND DUES - POLICE/SRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2102.53114	UTILITIES-TELEPHONE - POLICE/SRO	679.41	1,149.91	1,212.87	1,079.34	1,095.57	1,050.00	(45.57)	-4.22%
100.2102.53120	SALARY-PATROL OFFICERS-DARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2102.53300	SERV.FEES-PROFESSIONAL - POLICE/SRO	0.00	38.81	94.19	0.00	0.00	150.00	150.00	0.00%
100.2102.53365	SERV. FEES-DARE PROGRAM - POLICE/SRO	0.00	1,183.45	3,239.84	3,972.44	2,723.15	5,250.00	2,526.85	63.61%
100.2102.53510	CNT.MAINT.-VEHICLES - POLICE/SRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2102.54100	SUPPLIES-OFFICE - POLICE/SRO	99.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2102.54200	SUPPLIES-OPERATING MATERIALS - POLICE/SRO	2,660.07	4,113.15	2,962.29	0.00	0.00	500.00	500.00	0.00%
100.2102.54230	SUPPLIES- GASOLINE/DIESEL FUEL - POLICE/SRO	561.46	879.96	894.47	0.00	0.00	0.00	0.00	0.00%
100.2102.54300	SUPPLIES-VEHICLE PARTS/SUPPLY - POLICE/SRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2102.54500	SUPPLIES-OTHER EQUIPMENT - POLICE/SRO	597.23	0.00	0.00	486.00	0.00	500.00	500.00	102.88%
100.2102.54800	SUPPLIES-UNIFORMS - POLICE/SRO	359.11	300.00	700.00	686.69	395.60	850.00	454.40	66.17%
100.2102.56000	MISCELLANEOUS OPERATING COSTS - POLICE/SRO	2,047.88	1,741.40	576.74	9.45	0.00	0.00	0.00	0.00%
100.2102.57000	MACHINERY AND EQUIPMENT - POLICE/SRO	477.10	1,800.00	0.00	9,850.00	0.00	1,500.00	1,500.00	15.23%
	Sub- Total Other	**10,135.25**	**15,122.68**	**17,919.70**	**19,643.92**	**6,293.32**	**15,550.00**	**9,256.68**	**47.12%**
	Total- 2102 Student Resource Officer	**112,747.78**	**117,105.94**	**130,322.15**	**134,166.34**	**130,745.36**	**137,401.00**	**6,655.64**	**4.96%**
	100 General Fund								
	2103 K-9 Unit								
	Personal Services:								
100.2103.51300	SALARY-PATROL OFFICERS - POLICE/K-9	69,700.34	69,764.64	81,425.12	76,250.48	86,098.89	87,381.00	1,282.11	1.68%
100.2103.51301	SALARY-PATROL OFFICERS-OVERTIME - POLICE/K-9	1,856.65	1,943.58	2,425.39	4,565.10	7,452.68	7,350.00	(102.68)	-2.25%
100.2103.51530	POLICE PENSION - POLICE/K-9	12,229.24	13,076.39	15,820.94	14,995.80	18,144.61	18,473.00	328.39	2.19%
100.2103.51600	WORKER'S COMPENSATION - POLICE/K-9	852.85	120.69	1,585.97	1,621.05	1,775.60	1,895.00	119.40	7.37%
100.2103.51700	MEDICARE-CITY SHARE - POLICE/K-9	944.49	941.94	1,136.58	1,042.02	1,220.11	1,354.00	133.89	12.85%
100.2103.51710	HOSPITALIZATION INSURANCE - POLICE/K-9	21,475.94	22,040.40	22,563.28	25,403.13	27,216.27	30,563.00	3,346.73	13.17%
100.2103.51750	LIFE INSURANCE - POLICE/K-9	57.60	57.60	64.80	64.80	64.80	70.00	5.20	8.02%
100.2103.51900	UNEMPLOYMENT COMPENSATION - POLICE/K-9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub-Total Personal Services	**107,117.11**	**107,945.24**	**125,022.08**	**123,942.38**	**141,972.96**	**147,086.00**	**5,113.04**	**4.13%**
	Other								

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
100.2103.52000	TRAVEL,TRAINING AND EDUCATION - POLICE/K-9	675.00	449.37	1,539.05	548.32	1,637.79	2,000.00	362.21	66.06%
100.2103.52010	MEMBERSHIPS AND DUES - POLICE/K-9	0.00	0.00	0.00	0.00	0.00	210.00	210.00	0.00%
100.2103.53114	UTILITIES-TELEPHONE - POLICE/K-9	364.42	900.08	1,027.62	1,085.37	1,094.71	1,500.00	405.29	37.34%
100.2103.53300	SERV.FEES-PROFESSIONAL - POLICE/K-9	690.49	1,331.50	5,167.65	1,856.50	2,170.00	3,200.00	1,030.00	55.48%
100.2103.53510	CNT.MAINT.-VEHICLES - POLICE/K-9	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
100.2103.54200	SUPPLIES-OPERATING MATERIALS - POLICE/K-9	100.00	515.39	737.16	238.85	0.00	950.00	950.00	397.74%
100.2103.54230	SUPPLIES- GASOLINE/DIESEL FUEL - POLICE/K-9	2,394.64	3,937.80	5,208.36	4,185.52	4,090.60	4,500.00	409.40	9.78%
100.2103.54300	SUPPLIES-VEHICLE PARTS/SUPPLY - POLICE/K-9	0.00	0.00	0.00	0.00	0.00	800.00	800.00	0.00%
100.2103.54500	SUPPLIES-OTHER EQUIPMENT - POLICE/K-9	0.00	0.00	56.58	0.00	0.00	500.00	500.00	0.00%
100.2103.54800	SUPPLIES-UNIFORMS - POLICE/K-9	345.38	516.96	877.12	1,003.96	1,036.91	1,250.00	213.09	21.22%
100.2103.56000	MISCELLANEOUS OPERATING COSTS - POLICE/K-9	0.00	0.00	47.97	10.75	0.00	550.00	550.00	5116.28%
100.2103.56010	POLICE - POLICE/K-9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2103.57000	MACHINERY AND EQUIPMENT - POLICE/K-9	0.00	500.00	0.00	0.00	109.98	1,000.00	890.02	0.00%
	Sub- Total Other	**4,569.93**	**8,151.10**	**14,661.51**	**8,929.27**	**10,139.99**	**16,960.00**	**6,820.01**	**76.38%**
	Total- 2103 K-9 Unit	**111,687.04**	**116,096.34**	**139,683.59**	**132,871.65**	**152,112.95**	**164,046.00**	**11,933.05**	**8.98%**
	100 General Fund								
	2200 Fire								
	Personal Services:								
100.2200.51100	SALARY-NON BARGAINING	158,728.64	163,305.21	155,899.34	185,914.95	210,108.92	199,727.00	(10,381.92)	-5.58%
100.2200.51101	SALARY-NON BARG-OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2200.51101	SALARY-NON BARGAINING-PT	0.00	0.00	0.00	0.00	0.00	29,680.00	29,680.00	0.00%
100.2200.51111	SALARY-NON BARGAINING-PT OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2200.51400	SALARY-FIRE FULLTIME	447,988.34	482,397.33	626,614.16	638,089.40	645,302.57	668,476.00	23,173.43	3.63%
100.2200.51401	SALARY-FIRE FULLTIME-OT	23,036.99	20,714.08	27,571.85	27,718.56	22,773.45	30,000.00	7,226.55	26.07%
100.2200.51410	SALARY-FIREMEN PARTTIME	194,790.10	196,156.71	294,690.75	356,881.18	454,997.96	375,000.00	(79,997.96)	-22.42%
100.2200.51411	SALARY - FIREFIGHTER IN TRAINING	0.00	473.50	2,670.00	4,776.13	3,035.10	10,000.00	6,964.90	145.83%
100.2200.51412	SALARY-ADJUNCT - ADJUNCT	2,722.23	2,339.50	2,054.47	1,016.58	0.00	4,000.00	4,000.00	393.48%
100.2200.51413	SALARY - FIRE PARTTIME-OVERTIME	999.12	912.50	0.00	11,487.87	16,279.54	15,000.00	(1,279.54)	-11.14%
100.2200.51420	SALARY-EMT PARTTIME	0.00	0.00	0.00	0.00	316.82	2,000.00	1,683.18	0.00%
100.2200.51500	PERS	2,670.50	727.57	281.41	387.96	2,268.07	4,155.00	1,886.93	486.37%
100.2200.51540	FIRE PENSION	144,160.64	103,413.75	89,510.83	200,474.68	204,892.20	218,929.00	14,036.80	7.00%
100.2200.51560	SOCIAL SECURITY	11,189.03	12,095.45	18,441.03	23,027.08	29,453.10	24,304.00	(5,149.10)	-22.36%
100.2200.51600	WORKER'S COMPENSATION	10,002.97	1,397.09	19,160.01	21,306.93	26,933.98	26,678.00	(255.98)	-1.20%
100.2200.51700	MEDICARE-CITY SHARE	11,672.51	12,092.85	15,504.03	17,134.92	18,926.23	19,341.00	414.77	2.42%
100.2200.51710	HOSPITALIZATION INSURANCE	137,785.72	174,351.73	186,308.04	197,093.92	202,974.22	245,224.00	42,249.78	21.44%
100.2200.51750	LIFE INSURANCE	374.31	461.12	474.24	518.31	511.09	770.00	258.91	49.95%
100.2200.51760	A.D.& D.INSURANCE-PT FIRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.2200.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	10.09	0.00	0.00	0.00	0.00	0.00%
	Sub-Total Personal Services	**1,146,121.10**	**1,170,838.39**	**1,439,190.25**	**1,685,828.47**	**1,838,773.25**	**1,873,284.00**	**34,510.75**	**2.05%**
	Other								
100.2200.52000	TRAVEL,TRAINING AND EDUCATION	3,882.01	9,189.01	13,121.74	11,993.03	6,427.89	11,000.00	4,572.11	38.12%
100.2200.52010	MEMBERSHIPS AND DUES	715.00	680.00	904.99	944.98	704.99	1,000.00	295.01	31.22%
100.2200.53110	UTILITIES-ELECTRIC	19,893.11	23,536.12	19,872.32	17,804.34	22,314.98	24,600.00	2,285.02	12.83%
100.2200.53111	UTILITIES-NATURAL GAS	1,252.74	970.64	1,473.49	1,092.00	648.00	1,000.00	352.00	32.23%
100.2200.53113	UTILITIES-WATER AND SEWER	6,330.54	6,647.01	6,957.25	7,096.09	7,165.83	7,250.00	84.17	1.19%
100.2200.53114	UTILITIES-TELEPHONE	5,602.66	6,276.92	5,905.30	7,330.52	8,313.60	8,970.00	656.40	8.95%
100.2200.53115	UTILITIES-CABLE	1,195.12	1,211.93	1,276.21	1,252.24	1,194.22	1,300.00	105.78	8.45%
100.2200.53200	SERV.CNT.-COMMUNICATIONS	2,563.25	2,532.97	20,775.41	25,784.01	95.62	2,500.00	2,404.38	9.33%
100.2200.53300	SERV.FEES-PROFESSIONAL	13,616.73	14,695.01	20,080.48	20,149.40	19,680.78	28,870.00	9,189.22	45.61%
100.2200.53510	CNT.MAINT-VEHICLES	4,828.00	6,054.08	6,281.03	38,651.38	19,283.51	17,000.00	(2,283.51)	-5.91%
100.2200.53520	CNT.MAINT-EQUIPMENT	8,682.05	9,082.24	14,346.36	14,591.04	17,901.22	17,200.00	(701.22)	-4.81%
100.2200.53610	CNT.MAINT-BUILDINGS & STRUCTURES	8,021.59	9,400.25	20,804.49	12,107.79	16,761.32	17,500.00	738.68	6.10%
100.2200.53700	INSURANCES AND BONDING	18,118.18	21,300.04	24,503.33	26,717.84	40,720.25	44,020.00	3,299.75	12.35%
100.2200.53710	INSURANCES-CLAIMS DEDUCTIBLE	0.00	0.00	808.30	495.00	2,500.00	1,000.00	(1,500.00)	-303.03%
100.2200.54100	SUPPLIES-OFFICE	1,022.32	782.43	1,220.17	657.68	980.50	1,000.00	19.50	2.96%
100.2200.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	345.54	123.93	32.11	125.53	219.96	200.00	(19.96)	-15.90%
100.2200.54200	SUPPLIES-OPERATING MATERIALS	2,002.21	2,219.65	2,931.16	2,658.69	2,885.36	3,120.00	234.64	8.83%
100.2200.54220	SUPPLIES-FIRE PREVENTION	2,192.20	1,352.38	1,489.30	1,493.76	709.00	2,750.00	2,041.00	136.64%
100.2200.54230	SUPPLIES-GASOLINE/DIESEL FUEL	14,296.52	20,724.76	21,574.50	20,477.36	17,605.60	15,000.00	(2,605.60)	-12.72%
100.2200.54240	SUPPLIES-CHEMICALS	8,445.44	6,485.55	8,037.17	6,634.84	6,327.06	9,500.00	3,172.94	47.82%
100.2200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	7,307.57	2,996.03	3,147.30	2,208.88	4,447.02	7,500.00	3,052.98	138.21%
100.2200.54500	SUPPLIES-OTHER EQUIPMENT	1,339.01	1,650.32	2,896.42	2,631.40	10,695.46	5,500.00	(5,195.46)	-197.44%
100.2200.54700	SUPPLIES-SMALL TOOLS	885.16	3,183.33	905.10	1,880.91	1,388.92	3,000.00	1,611.08	85.65%
100.2200.54800	SUPPLIES-UNIFORMS	7,250.62	9,985.04	16,128.52	12,285.48	10,351.13	13,440.00	3,088.87	25.14%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
100.2200.57000	MACHINERY AND EQUIPMENT	1,500.00	2,379.85	0.00	4,750.00	0.00	0.00	0.00	0.00%
100.2200.57050	MARCS RADIOS EQUIPMENT & FEES	0.00	0.00	43,461.20	26,272.92	45,635.52	23,090.00	(22,545.52)	-85.81%
	Sub- Total Other	**141,287.57**	**163,459.49**	**258,933.65**	**268,087.11**	**264,957.74**	**267,310.00**	**2,352.26**	**0.88%**
	Total- 2200 Fire	**1,287,408.67**	**1,334,297.88**	**1,698,123.90**	**1,953,915.58**	**2,103,730.99**	**2,140,594.00**	**36,863.01**	**1.89%**
	100 General Fund								
	4700 Cemetery								
	Personal Services:								
100.4700.51190	SALARY-SEASONAL	3,900.00	8,478.50	5,881.35	12,532.77	17,897.45	18,000.00	102.55	0.82%
100.4700.51200	SALARY-AFSCME	60,493.70	56,504.36	56,643.86	59,777.51	67,856.78	81,738.00	13,881.22	23.22%
100.4700.51201	SALARY-AFSCME-OVERTIME	3,434.60	3,181.52	3,661.23	5,434.51	5,016.41	6,000.00	983.59	18.10%
100.4700.51500	PERS	9,090.02	9,665.01	9,310.93	10,667.01	12,470.89	14,803.00	2,332.11	21.86%
100.4700.51600	WORKER'S COMPENSATION	822.30	114.40	1,507.60	1,240.50	1,708.14	2,115.00	406.86	32.80%
100.4700.51700	MEDICARE-CITY SHARE	956.73	958.92	930.91	1,123.42	1,269.22	1,533.00	263.78	23.48%
100.4700.51710	HOSPITALIZATION INSURANCE	13,168.94	10,122.60	6,348.58	0.00	17,946.13	20,375.00	2,428.87	0.00%
100.4700.51750	LIFE INSURANCE	37.00	38.39	36.00	43.20	43.20	70.00	26.80	62.04%
	Sub-Total Personal Services	**91,903.29**	**89,063.70**	**84,320.46**	**90,818.92**	**124,208.22**	**144,634.00**	**20,425.78**	**22.49%**
	Other								
100.4700.52010	MEMBERSHIPS AND DUES	0.00	46.25	0.00	0.00	0.00	0.00	0.00	0.00%
100.4700.53110	UTILITIES-ELECTRIC	2,526.21	1,922.80	1,715.43	1,414.27	1,544.25	2,500.00	955.75	67.58%
100.4700.53111	UTILITIES-NATURAL GAS	561.57	845.87	960.13	772.00	785.00	1,200.00	415.00	53.76%
100.4700.53113	UTILITIES-WATER AND SEWER	307.17	273.71	436.67	352.10	536.79	500.00	(36.79)	-10.45%
100.4700.53114	UTILITIES-TELEPHONE	1,407.74	1,469.32	1,676.24	1,429.65	1,656.14	3,200.00	1,543.86	107.99%
100.4700.53300	SERV.FEES-PROFESSIONAL	0.00	550.00	696.75	2,400.00	2,350.00	2,500.00	150.00	6.25%
100.4700.53400	CONTRACT SERVICES	950.00	1,900.00	2,616.00	1,750.00	4,029.00	5,000.00	971.00	55.49%
100.4700.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.4700.53520	CNT.MAINT-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.4700.53700	INSURANCES AND BONDING	1,070.25	1,324.36	1,126.32	1,807.45	4,210.06	4,760.00	549.94	30.43%
100.4700.54200	SUPPLIES-OPERATING MATERIALS	1,254.59	2,457.29	1,839.14	1,803.95	40,119.28	10,000.00	(30,119.28)	-1669.63%
100.4700.54230	SUPPLIES-GASOLINE/DIESEL FUEL	5,869.05	6,664.76	6,388.63	5,849.78	5,696.64	6,000.00	303.36	5.19%
100.4700.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	53.05	0.00	0.00	204.48	356.38	500.00	143.62	70.24%
100.4700.54500	SUPPLIES-OTHER EQUIPMENT	506.48	543.98	1,000.00	526.78	757.73	2,000.00	1,242.27	235.82%
100.4700.54700	SUPPLIES-SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
100.4700.54800	SUPPLIES-UNIFORMS	946.81	1,187.62	948.87	521.01	141.74	1,100.00	958.26	183.92%
	Sub- Total Other	**15,452.92**	**19,185.96**	**19,404.18**	**18,831.47**	**62,183.01**	**40,260.00**	**(21,923.01)**	**-116.42%**
	Total- 4700 Cemetery	**107,356.21**	**108,249.66**	**103,724.64**	**109,650.39**	**186,391.23**	**184,894.00**	**(1,497.23)**	**-1.37%**
	100 General Fund								
	5130 Maintenance								
	Personal Services:								
100.5130.51200	SALARY-AFSCME	64,294.98	63,376.96	66,004.06	70,440.60	74,710.40	91,431.00	16,720.60	23.74%
100.5130.51201	SALARY-AFSCME-OVERTIME	87.46	391.75	623.58	789.71	213.24	1,045.00	831.76	105.32%
100.5130.51500	PERS	8,618.43	8,975.49	9,288.42	9,952.13	10,465.04	10,623.00	157.96	1.59%
100.5130.51600	WORKER'S COMPENSATION	779.06	108.60	1,410.39	1,248.77	1,565.01	1,850.00	284.99	22.82%
100.5130.51700	MEDICARE-CITY SHARE	888.72	878.77	918.90	980.37	1,025.78	1,100.00	74.22	7.57%
100.5130.51710	HOSPITALIZATION INSURANCE	15,119.78	15,494.89	15,843.13	17,262.12	18,545.51	20,375.00	1,829.49	10.60%
100.5130.51750	LIFE INSURANCE	38.40	38.40	43.20	43.20	43.20	70.00	26.80	62.04%
	Sub-Total Personal Services	**89,826.83**	**89,264.86**	**94,131.68**	**100,716.90**	**106,568.18**	**126,494.00**	**19,925.82**	**19.78%**
	Other								
100.5130.53114	UTILITIES-TELEPHONE	486.57	485.91	572.85	490.45	491.76	700.00	208.24	42.46%
100.5130.53115	UTILITIES-CABLE	50.00	50.00	70.83	50.00	50.00	50.00	0.00	0.00%
100.5130.53250	RENTS AND LEASES	1,055.34	1,048.84	1,308.84	1,593.54	1,547.40	1,750.00	202.60	12.71%
100.5130.53300	SERV.FEES-PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
100.5130.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
100.5130.53520	CNT.MAINT-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	200.00	200.00	0.00%
100.5130.53610	CNT.MAINT-BUILDINGS & STRUCTURES	83.00	362.44	333.00	45.00	0.00	500.00	500.00	1111.11%
100.5130.54200	SUPPLIES-OPERATING MATERIALS	2,655.62	4,888.34	5,247.46	3,356.82	2,572.22	6,000.00	3,427.78	102.11%
100.5130.54230	SUPPLIES-GASOLINE/DIESEL FUEL	2,318.45	3,050.15	2,843.03	2,159.15	2,018.00	3,000.00	982.00	45.48%
100.5130.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	125.00	0.00	0.00	0.00	0.00	750.00	750.00	0.00%
100.5130.54500	SUPPLIES-OTHER EQUIPMENT	0.00	232.94	0.00	0.00	0.00	250.00	250.00	0.00%
100.5130.54700	SUPPLIES-SMALL TOOLS	168.50	995.01	1,077.65	730.22	537.35	1,000.00	462.65	63.36%
100.5130.54800	SUPPLIES-UNIFORMS	821.26	593.61	745.01	781.84	757.28	2,420.00	1,662.72	212.67%
100.5130.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	46.25	8.21	0.00	150.00	150.00	1827.04%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	Sub- Total Other	**7,763.74**	**11,707.24**	**12,244.92**	**9,215.23**	**7,974.01**	**17,770.00**	**9,795.99**	**106.30%**
	Total- 5130 Maintenance	**97,590.57**	**100,972.10**	**106,376.60**	**109,932.13**	**114,542.19**	**144,264.00**	**29,721.81**	**27.04%**
	100 General Fund								
	9800 Reimbursement								
	Other:								
100.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	56,362.76	55,326.64	56,575.76	57,330.25	59,749.57	65,780.00	6,030.43	10.52%
100.9800.59130	REIMB.-SHARED LABOR EXPENSES-TWP	10,000.00	10,000.00	10,000.00	12,446.00	10,000.00	10,000.00	0.00	0.00%
	Sub- Total Other	**66,362.76**	**65,326.64**	**66,575.76**	**69,776.25**	**69,749.57**	**75,780.00**	**6,030.43**	**8.64%**
	Total- 9800 Reimbursement	**66,362.76**	**65,326.64**	**66,575.76**	**69,776.25**	**69,749.57**	**75,780.00**	**6,030.43**	**8.64%**
	100 General Fund								
	9900 Transfers								
	Other:								
100.9900.59401	TR-TO 101 GENERAL RES.BAL.FUND	0.00	0.00	0.00	100,000.00	50,000.00	50,000.00	0.00	0.00%
100.9900.59450	TR-TO 200 STREET (SCMR) FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.9900.59470	TR-TO 170 MUN.IN.TAX FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100.9900.59535	TR-TO 288 JUSTICE REINV.INCENTIVE GR.FD.	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
100.9900.59540	TR-TO 123 SPECIAL EVENTS FUND	10,970.00	10,970.00	5,775.00	10,000.00	10,000.00	47,000.00	37,000.00	370.00%
100.9900.59550	TR-TO 130 ECON.DEV.FUND	39,000.00	39,000.00	44,264.38	45,000.00	44,803.20	3,200.00	(41,603.20)	-92.45%
100.9900.59555	TR-TO 295 EMPLOYEE BENEFITS FUND	3,136.00	3,993.50	0.00	3,520.50	3,619.50	0.00	(3,619.50)	-102.81%
100.9900.59615	TR-TO 400 CIP FUND	0.00	0.00	180,000.00	0.00	0.00	0.00	0.00	0.00%
100.9900.59880	TR-TO 600 CENTRAL GARAGE ROTARY FUND	0.00	15,000.00	25,000.00	10,000.00	10,000.00	25,000.00	15,000.00	150.00%
	Sub- Total Other	**53,106.00**	**68,963.50**	**255,039.38**	**168,520.50**	**118,422.70**	**135,200.00**	**16,777.30**	**9.96%**
	Total- 9900 Transfers	**53,106.00**	**68,963.50**	**255,039.38**	**168,520.50**	**118,422.70**	**135,200.00**	**16,777.30**	**9.96%**
Fund: 100	GENERAL FUND	6,510,133.96	6,690,947.89	7,532,927.26	8,165,381.28	8,723,214.16	9,436,203.00	712,988.84	8.73%
	101 General Reserve Balance Fund								
	1900 General Government								
	Other:								
101.1900.53380	SERV. FEES - NUISANCE MAINT.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101.1900.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 101	GENERAL RESERVE BALANCE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	123 Special Events Fund								
	1900 General Government								
	Other:								
123.1900.53400	CONTRACT SERVICES	10,970.00	6,934.00	10,000.00	8,754.28	0.00	10,000.00	10,000.00	114.23%
Fund: 123	SPECIAL EVENTS FUND	10,970.00	6,934.00	10,000.00	8,754.28	0.00	10,000.00	10,000.00	114.23%
	130 Economic Development Fund								
	3500 Economic Development								
	Other:								
130.3500.53300	SERV.FEES-PROFESSIONAL	39,000.00	39,000.00	45,000.00	45,000.00	45,000.00	47,000.00	2,000.00	4.44%
130.3500.56300	TAXES AND ASSESSMENTS	15,314.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
130.3500.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 130	ECONOMIC DEVELOPMENT FUND	54,314.38	39,000.00	45,000.00	45,000.00	45,000.00	47,000.00	2,000.00	4.44%
	147 Unclaimed Monies Fund								
	9900 Transfers								
	Other:								
147.9400.56000	MISCELLANEOUS OPERATING COSTS	0.00	61.00	292.74	0.00	0.00	0.00	0.00	0.00%
147.9900.59400	TR-TO 100 GENERAL FUND	1,777.85	1,227.44	918.12	1,371.60	2,538.99	2,000.00	(538.99)	-58.71%
Fund: 147	UNCLAIMED MONIES FUND	1,777.85	1,288.44	1,210.86	1,371.60	2,538.99	2,000.00	(538.99)	-39.30%
	170 Municipal Income Tax Fund								
	1510 Income Tax								
	Personal Services:								
170.1510.51100	SALARY-NON BARGAINING	66,323.57	81,551.73	64,792.00	66,497.69	68,577.67	71,465.00	2,887.33	4.34%
170.1510.51101	SALARY-NON BARG-OVERTIME	0.00	911.62	20.55	0.00	0.00	0.00	0.00	0.00%
170.1510.51190	SALARY-SEASONAL	946.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
170.1510.51500	PERS	9,080.18	11,207.77	9,052.92	9,291.29	9,578.41	10,005.00	426.59	4.59%
170.1510.51600	WORKER'S COMPENSATION	824.40	113.47	1,823.86	1,214.76	1,461.03	1,429.00	(32.03)	-2.64%
170.1510.51700	MEDICARE-CITY SHARE	926.92	1,134.44	886.25	905.24	931.70	1,036.00	104.30	11.52%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
170.1510.51710	HOSPITALIZATION INSURANCE	13,607.66	22,078.24	14,260.97	15,535.80	16,691.07	18,338.00	1,646.93	10.60%
170.1510.51750	LIFE INSURANCE	57.60	81.60	64.80	64.80	64.80	70.00	5.20	8.02%
	Sub-Total Personal Services	**91,766.81**	**117,078.87**	**90,901.35**	**93,509.58**	**97,304.68**	**102,343.00**	**5,038.32**	**5.39%**
	Other								
170.1510.52000	TRAVEL,TRAINING AND EDUCATION	140.00	40.00	281.00	224.01	0.00	350.00	350.00	156.24%
170.1510.52010	MEMBERSHIPS AND DUES	80.00	0.00	0.00	0.00	0.00	40.00	40.00	0.00%
170.1510.53114	UTILITIES-TELEPHONE	142.68	142.68	142.68	142.68	142.68	150.00	7.32	5.13%
170.1510.53210	SERV.CNT.-COMPUTER SOFTWARE	8,490.80	15,169.90	14,505.15	10,971.14	2,121.09	8,000.00	5,878.91	53.59%
170.1510.53300	SERV.FEES-PROFESSIONAL	2,616.62	1,234.00	2,247.70	2,407.99	2,400.00	3,150.00	750.00	31.15%
170.1510.53421	3% RETAINER FEE	0.00	61,672.73	176,587.70	180,273.04	183,084.84	180,000.00	(3,084.84)	-1.71%
170.1510.53520	CNT.MAINT-EQUIPMENT	0.00	0.00	0.00	165.00	0.00	500.00	500.00	303.03%
170.1510.53800	PRINTING, FORMS AND PHOTOS	3,932.45	3,792.25	121.68	0.00	0.00	500.00	500.00	0.00%
170.1510.54100	SUPPLIES-OFFICE	802.22	585.68	0.00	0.00	0.00	500.00	500.00	0.00%
170.1510.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	3,422.50	2,355.05	680.35	15.61	23.66	500.00	476.34	3051.51%
170.1510.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	1,500.00	0.00	(1,500.00)	0.00%
170.1510.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
170.1510.59010	REFUNDS-INCOME TAX	260,310.89	185,971.85	24,350.75	244,944.87	140,634.78	50,000.00	(90,634.78)	-37.00%
	Sub-Total Other	**279,938.16**	**270,964.14**	**218,917.01**	**439,144.34**	**329,907.05**	**243,690.00**	**(86,217.05)**	**-19.63%**
	Total- 5130 Maintenance	**371,704.97**	**388,043.01**	**309,818.36**	**532,653.92**	**427,211.73**	**346,033.00**	**(81,178.73)**	**-15.24%**
	170 Municipal Income Tax Fund								
	9900 Transfers								
	Other:								
170.9900.59410	TR-TO 100 GENERAL FUND (INC.TAX)	2,604,876.14	2,851,525.94	3,264,468.76	3,091,821.43	3,336,759.43	3,000,000.00	(336,759.43)	-10.89%
170.9900.59510	TR-TO 220 RECREATION FD.(INC.TAX)	696,689.00	731,503.56	819,893.82	812,626.63	852,906.27	750,000.00	(102,906.27)	-12.66%
170.9900.59610	TR-TO 400 CIP FUND (INC TAX)	1,529,847.91	1,535,437.04	1,757,790.88	1,664,826.95	1,796,716.65	1,575,000.00	(221,716.65)	-13.32%
	Sub-Total Other	**4,831,413.05**	**5,118,466.54**	**5,842,153.46**	**5,569,275.01**	**5,986,382.35**	**5,325,000.00**	**(661,382.35)**	**-11.88%**
Fund: 170	MUNICIPAL INCOME TAX FUND	5,203,218.02	5,506,509.55	6,151,971.82	6,101,928.93	6,413,594.08	5,671,033.00	(742,561.08)	-12.17%
	180 KWH Tax Colection Fund								
	9800 Reimburse 9900 Transfers								
	Other:								
180.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	116,432.21	151,226.74	174,406.54	129,169.62	157,662.28	163,980.00	6,317.72	4.89%
180.9800.59400	TR-TO 100 GENERAL FUND	130,000.00	580,176.78	391,462.30	350,509.46	324,920.37	390,000.00	65,079.63	18.57%
Fund: 180	KWH TAX COLLECTION FUND (GF)	246,432.21	731,403.52	565,868.84	479,679.08	482,582.65	553,980.00	71,397.35	14.88%
	195 Law Library Fund								
	1800 Muni Court 9900 Transfers								
	Other:								
195.1800.53412	COUNTY-LAW LIBRARY	5,046.11	4,332.17	3,916.61	3,857.22	5,511.66	7,500.00	1,988.34	51.55%
195.9900.59400	TR-TO 100 GENERAL FUND	5,046.11	4,341.16	3,916.61	3,857.26	5,511.66	7,500.00	1,988.34	51.55%
Fund: 195	LAW LIBRARY FUND	10,092.22	8,673.33	7,833.22	7,714.48	11,023.32	15,000.00	3,976.68	51.55%
	200 Street Const. Maint. & Repair Fund								
	5100 Streets								
	Personal Services:								
200.5100.51100	SALARY-NON BARGAINING	81,178.85	82,547.47	124,505.63	91,535.65	119,705.31	126,213.00	6,507.69	7.11%
200.5100.51101	SALARY-NON BARG-OVERTIME	601.60	374.80	327.08	1,080.79	1,665.10	1,048.00	(617.10)	-57.10%
200.5100.51200	SALARY-AFSCME	104,525.57	83,228.40	88,915.57	94,894.41	79,474.21	116,658.00	37,183.79	39.18%
200.5100.51201	SALARY-AFSCME-OVERTIME	3,266.17	2,038.45	1,669.30	645.93	879.94	7,315.00	6,435.06	996.25%
200.5100.51500	PERS	25,705.73	27,572.68	29,332.98	28,254.82	30,178.26	35,173.00	4,994.74	17.68%
200.5100.51600	WORKER'S COMPENSATION	2,542.81	356.36	4,421.36	4,401.65	4,482.07	5,025.00	542.93	12.33%
200.5100.51700	MEDICARE-CITY SHARE	2,920.94	2,741.91	3,252.13	2,807.92	3,056.46	3,643.00	586.54	20.89%
200.5100.51710	HOSPITALIZATION INSURANCE	34,609.94	40,307.67	49,634.93	53,766.15	72,692.33	85,168.00	12,475.67	23.20%
200.5100.51750	LIFE INSURANCE	113.96	110.95	147.14	136.59	146.49	287.00	140.51	102.87%
	Sub-Total Personal Services	**255,465.57**	**239,278.69**	**302,206.12**	**277,523.91**	**312,280.17**	**380,530.00**	**68,249.83**	**24.59%**
	Other								
200.5100.52000	TRAVEL,TRAINING AND EDUCATION	841.12	1,474.25	1,306.50	1,752.79	1,965.96	3,500.00	1,534.04	87.52%
200.5100.53110	UTILITIES-ELECTRIC	5,920.68	5,733.86	5,516.52	5,365.71	4,459.93	5,960.00	1,500.07	27.96%
200.5100.53111	UTILITIES-NATURAL GAS	639.60	914.26	1,068.33	653.90	976.70	1,220.00	243.30	37.21%
200.5100.53113	UTILITIES-WATER AND SEWER	239.03	252.19	452.65	672.73	624.64	770.00	145.36	21.61%
200.5100.53114	UTILITIES-TELEPHONE	1,512.52	1,513.84	1,488.15	1,506.37	2,175.58	3,180.00	1,004.42	66.68%
200.5100.53115	UTILITIES-CABLE	50.00	50.00	70.83	50.00	50.00	50.00	0.00	0.00%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
200.5100.53250	RENTS AND LEASES	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
200.5100.53300	SERV.FEES-PROFESSIONAL	8,988.77	2,787.79	590.31	500,498.31	492.45	6,000.00	5,507.55	1.10%
200.5100.53510	CNT.MAINT-VEHICLES	0.00	0.00	1,120.00	0.00	0.00	2,500.00	2,500.00	0.00%
200.5100.53520	CNT.MAINT-EQUIPMENT	825.00	825.00	2,825.00	825.00	825.00	2,350.00	1,525.00	184.85%
200.5100.53610	CNT.MAINT-BUILDINGS & STRUCTURES	2,654.62	3,247.61	1,861.44	4,285.40	1,096.87	5,260.00	4,163.13	97.15%
200.5100.53630	CNT.MAINT-ROAD STRIPING	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
200.5100.53700	INSURANCES AND BONDING	4,548.90	5,183.27	6,388.75	7,482.40	9,393.43	10,620.00	1,226.57	16.39%
200.5100.53710	INSURANCES-CLAIMS DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
200.5100.54100	SUPPLIES-OFFICE	331.17	187.62	495.10	249.67	334.95	640.00	305.05	122.18%
200.5100.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	0.00	0.00	0.00	0.00	0.00	100.00	100.00	0.00%
200.5100.54200	SUPPLIES-OPERATING MATERIALS	43,478.03	57,345.19	53,321.84	50,846.40	50,328.45	54,000.00	3,671.55	7.22%
200.5100.54230	SUPPLIES-GASOLINE/DIESEL FUEL	16,431.88	28,809.82	24,343.06	20,073.10	21,505.39	28,000.00	6,494.61	32.35%
200.5100.54250	SUPPLIES-SIGNS & SIGNALS	10,942.75	12,390.38	8,391.78	13,536.14	10,968.54	15,000.00	4,031.46	29.78%
200.5100.54260	SUPPLIES-ICE & SNOW CONTROL	2,959.32	0.00	5,000.00	0.00	0.00	10,000.00	10,000.00	0.00%
200.5100.54270	SUPPLIES-STREET MATERIALS	0.00	1,129.31	741.28	3,683.36	1,000.00	4,000.00	3,000.00	81.45%
200.5100.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
200.5100.54500	SUPPLIES-OTHER EQUIPMENT	0.00	1,710.00	0.00	1,766.75	0.00	2,500.00	2,500.00	141.50%
200.5100.54700	SUPPLIES-SMALL TOOLS	562.62	1,422.46	808.63	836.26	1,545.07	2,000.00	454.93	54.40%
200.5100.54800	SUPPLIES-UNIFORMS	1,312.93	993.51	1,162.10	1,142.07	1,050.63	1,665.00	614.37	53.79%
200.5100.56000	MISCELLANEOUS OPERATING COSTS	1,491.51	890.06	200.25	1,548.69	727.50	1,350.00	622.50	40.20%
200.5100.57000	MACHINERY AND EQUIPMENT	0.00	44.33	1,041.32	899.76	0.00	25,500.00	25,500.00	2834.09%
200.5100.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
200.5100.59130	REIMB.-SHARED LABOR EXPENSES	20,459.00	24,203.00	21,494.00	11,491.00	0.00	20,000.00	20,000.00	174.05%
200.5100.59540	TR-TO 320 OAKWD/AM TIF FUND	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
	Sub- Total Other	**124,189.45**	**151,107.75**	**139,687.84**	**629,165.81**	**109,521.09**	**214,665.00**	**105,143.91**	**16.71%**
	Total- 5100 Streets	**379,655.02**	**390,386.44**	**441,893.96**	**906,689.72**	**421,801.26**	**595,195.00**	**173,393.74**	**19.12%**
	200 Street Const. Maint. & Repair Fund								
	5110 Snow Plowing								
	Personal Services:								
200.5110.51200	SALARY-AFSCME	7,835.36	10,328.32	4,290.26	3,002.06	6,433.76	20,900.00	14,466.24	481.88%
200.5110.51201	SALARY-AFSCME-OVERTIME	11,333.85	12,644.38	1,683.29	2,927.98	7,491.02	26,125.00	18,633.98	636.41%
	Sub-Total Personal Services	**19,169.21**	**22,972.70**	**5,973.55**	**5,930.04**	**13,924.78**	**47,025.00**	**33,100.22**	**558.18%**
	Other								
200.5110.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
200.5110.53300	SERV.FEES-PROFESSIONAL	8,629.50	5,894.50	0.00	0.00	0.00	18,000.00	18,000.00	0.00%
200.5110.54200	SUPPLIES-OPERATING MATERIALS	0.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00%
200.5110.54260	SUPPLIES-ICE & SNOW CONTROL	6,959.92	29,741.78	27,213.47	31,417.59	11,991.33	24,950.00	12,958.67	41.25%
200.5110.54270	SUPPLIES-STREET MATERIALS - SERVICE/ICE & SNOW REMOVAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
200.5110.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	1,873.00	1,810.90	2,157.49	214.73	0.00	2,400.00	2,400.00	1117.68%
200.5110.54500	SUPPLIES-OTHER EQUIPMENT	1,411.92	4,481.25	2,513.67	1,686.48	2,388.01	6,500.00	4,111.99	243.82%
200.5110.59130	REIMB.-SHARED LABOR EXPENSES	1,331.00	12,497.00	908.00	3,486.00	0.00	7,000.00	7,000.00	200.80%
	Sub- Total Other	**20,205.34**	**54,425.43**	**32,792.63**	**36,804.80**	**14,379.34**	**63,350.00**	**48,970.66**	**133.06%**
	Total- 5110 Snow Plowing	**39,374.55**	**77,398.13**	**38,766.18**	**42,734.84**	**28,304.12**	**110,375.00**	**82,070.88**	**192.05%**
	200 Street Const. Maint. & Repair Fund								
	5120 Storm Damage								
	Personal Services:								
200.5120.51200	SALARY-AFSCME	2,439.59	8,580.35	15,808.51	9,814.17	6,608.26	10,450.00	3,841.74	39.14%
200.5120.51201	SALARY-AFSCME-OVERTIME	89.65	164.79	43.17	97.83	243.77	1,568.00	1,324.23	1353.60%
	Sub-Total Personal Services	**2,529.24**	**8,745.14**	**15,851.68**	**9,912.00**	**6,852.03**	**12,018.00**	**5,165.97**	**52.12%**
	Other								
200.5120.53300	SERV.FEES-PROFESSIONAL	3,000.00	0.00	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00%
200.5120.54200	SUPPLIES-OPERATING MATERIALS	0.00	1,584.08	3,959.03	1,915.59	0.00	5,000.00	5,000.00	261.02%
200.5120.59130	REIMB.-SHARED LABOR EXPENSES	0.00	0.00	529.00	0.00	0.00	500.00	500.00	0.00%
	Sub- Total Other	**3,000.00**	**1,584.08**	**14,488.03**	**1,915.59**	**0.00**	**15,500.00**	**15,500.00**	**809.15%**
	Total- 5120 Storm Damage	**5,529.24**	**10,329.22**	**30,339.71**	**11,827.59**	**6,852.03**	**27,518.00**	**20,665.97**	**174.73%**
Fund: 200	STREET CONST.MAINT.&REPAIR FD	424,558.81	478,113.79	510,999.85	961,252.15	456,957.41	733,088.00	276,130.59	28.73%

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	201 State Highway Improvement Fund								
	5100 Streets								
	Other:								
201.5100.53300	SERV.FEES-PROFESSIONAL	23,350.00	17,800.00	21,299.25	24,550.00	19,853.20	35,000.00	15,146.80	61.70%
201.5100.54200	SUPPLIES-OPERATING MATERIALS	0.00	0.00	0.00	0.00	12,200.00	12,200.00	0.00	0.00%
201.5100.54270	SUPPLIES-STREET MATERIALS	2,933.88	3,896.91	3,396.65	3,238.59	3,550.64	5,000.00	1,449.36	44.75%
201.5100.59540	TR-TO 320 OAKWD/AM TIF FUND	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
Fund: 201	STATE HIGHWAY IMPROVEMENT FUND	26,283.88	21,696.91	24,695.90	27,788.59	35,603.84	57,200.00	21,596.16	77.72%
	202 Muni. (50%) Motor Veh. Lic TAS Fund								
	5100 Streets								
	Other:								
202.5100.53300	SERV.FEES-PROFESSIONAL	0.00	0.00	0.00	0.00	132,305.25	0.00	(132,305.25)	0.00%
202.5100.59540	TR-TO 320 OAKWD/AM TIF FUND	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
Fund: 202	MUNI.(50%)MOTOR VEH.LIC.TAS FD	0.00	0.00	0.00	0.00	132,305.25	5,000.00	(127,305.25)	0.00%
	203 Muni. (100%) Motor Veh. Lic TAS Fund								
	5100 Streets								
	Other:								
203.5100.53630	CNT.MAINT-ROAD STRIPING	0.00	116,434.68	127,556.53	0.00	0.00	0.00	0.00	0.00%
203.5100.54270	SUPPLIES-STREET MATERIALS	12,524.27	20,919.07	5,150.70	13,362.45	21,057.52	30,000.00	8,942.48	66.92%
203.5100.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	2,731.17	5,474.88	9,370.00	8,008.69	8,989.65	10,000.00	1,010.35	12.62%
203.5100.59540	TR-TO 320 OAKWD/AM TIF FUND	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
203.9900.59540	TR-TO 310 SA BOND RETIREMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 203	MUNI.(100%)MOTOR VEH.LIC.TASFD	15,255.44	142,828.63	142,077.23	21,371.14	30,047.17	45,000.00	14,952.83	69.97%
	204 Co. Veh Lic Permissive Tax Fund								
	5100 Streets								
	Other:								
204.5100.54260	SUPPLIES-ICE & SNOW CONTROL	0.00	15,071.07	16,209.54	15,544.10	2,072.41	8,000.00	5,927.59	38.13%
204.5100.54270	SUPPLIES-STREET MATERIALS	2,000.00	2,992.86	0.00	36,249.00	3,521.89	4,000.00	478.11	1.32%
204.5100.59540	TR-TO 320 OAKWD/AM TIF FUND	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
Fund: 204	CO VEH LIC PERMISSIVE TAX FUND	2,000.00	18,063.93	16,209.54	51,793.10	5,594.30	17,000.00	11,405.70	22.02%
	210 EMS Transport Service Fund								
	2200 Fire								
	Other:								
210.2200.52000	TRAVEL,TRAINING AND EDUCATION	7,212.05	7,824.24	16,197.08	7,411.00	13,886.93	15,200.00	1,313.07	17.72%
210.2200.53300	SERV.FEES-PROFESSIONAL	45,780.59	45,559.86	50,504.47	51,796.81	58,172.59	63,725.00	5,552.41	10.72%
210.2200.53430	CNT.-TOWNSHIPS-EMS REVENUES	55,563.03	48,062.55	56,221.26	66,598.09	66,134.35	67,000.00	865.65	1.30%
210.2200.53510	CNT.MAINT-VEHICLES	465.00	0.00	560.58	822.02	8,686.32	5,000.00	(3,686.32)	-448.45%
210.2200.53520	CNT.MAINT-EQUIPMENT	10,805.16	8,417.70	12,976.07	19,236.45	18,991.50	60,556.00	41,564.50	216.07%
210.2200.54200	SUPPLIES-OPERATING MATERIALS	29,325.32	37,765.03	40,695.31	39,435.59	34,891.47	40,000.00	5,108.53	12.95%
210.2200.54225	SUPPLIES-EMS DURABLE EQUIPMENT	4,085.04	2,633.39	658.08	10,931.52	6,716.24	6,500.00	(216.24)	-1.98%
210.2200.54230	SUPPLIES- GASOLINE/DIESEL FUEL	0.00	0.00	0.00	0.00	0.00	7,000.00	7000.00	0.00%
210.2200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	1,244.23	130.94	202.18	190.99	4,537.84	2,000.00	(2,537.84)	-1328.78%
210.2200.57000	MACHINERY AND EQUIPMENT	4,956.43	6,700.00	6,951.34	8,027.69	8,228.07	8,700.00	471.93	5.88%
210.2200.57050	MARCS RADIOS EQUIPMENT & FEES	0.00	0.00	0.00	0.00	0.00	12,860.00	12,860.00	0.00%
210.2200.59000	REFUNDS-MISCELLANEOUS	804.73	0.00	0.00	0.00	2,504.57	2,500.00	(4.57)	0.00%
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	Sub-Total Other	**160,241.58**	**157,093.71**	**184,966.37**	**204,450.16**	**222,749.88**	**291,041.00**	**68,291.12**	**33.40%**
	210 EMS Transport Service Fund								
	9800 Reimburse 9900 Transfers								
	Other:								
210.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	205,000.00	205,000.00	205,000.00	205,000.00	205,000.00	205,000.00	0.00	0.00%
210.9900.59620	TR-TO 242 FIRE EQUIP.FUND	31,680.00	30,240.00	31,680.00	30,240.00	31,680.00	39,600.00	7,920.00	26.19%
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	Sub-Total Other	**236,680.00**	**235,240.00**	**236,680.00**	**235,240.00**	**236,680.00**	**244,600.00**	**7,920.00**	**3.37%**
Fund: 210	EMS TRANSPORT SERVICE FUND	396,921.58	392,333.71	421,646.37	439,690.16	459,429.88	535,641.00	76,211.12	17.33%
	220 Recreation Fund								
	4100 Parks/Admin								
	Personal Services:								
220.4100.51100	SALARY-NON BARGAINING	89,218.50	87,766.39	134,606.12	90,778.67	95,494.88	100,031.00	4,536.12	5.00%
220.4100.51500	PERS	12,019.18	12,267.41	12,667.98	12,692.37	13,334.44	14,004.00	669.56	5.28%
220.4100.51600	WORKER'S COMPENSATION	1,081.26	150.49	1,941.14	2,522.86	1,980.40	2,001.00	20.60	0.82%
220.4100.51700	MEDICARE-CITY SHARE	1,224.00	1,197.39	1,874.60	1,235.32	1,299.94	1,450.00	150.06	12.15%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
220.4100.51710	HOSPITALIZATION INSURANCE	22,075.94	22,641.80	23,165.16	25,293.24	27,217.19	30,563.00	3,345.81	13.23%
220.4100.51750	LIFE INSURANCE	57.60	57.60	64.80	64.80	64.80	70.00	5.20	8.02%
	Sub-Total Personal Services	**125,676.48**	**124,081.08**	**174,319.80**	**132,587.26**	**139,391.65**	**148,119.00**	**8,727.35**	**6.58%**
	Other								
220.4100.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
220.4100.52010	MEMBERSHIPS AND DUES	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
220.4100.53114	UTILITIES-TELEPHONE	1,455.64	1,314.56	470.98	547.79	1,041.74	1,000.00	(41.74)	-7.62%
220.4100.53115	UTILITIES-CABLE	300.00	300.00	300.00	300.00	300.00	300.00	0.00	0.00%
220.4100.53300	SERV.FEES-PROFESSIONAL	1,000.00	1,000.00	1,500.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
220.4100.53700	INSURANCES AND BONDING	73.50	80.94	85.57	111.42	156.33	180.00	23.67	21.24%
220.4100.54100	SUPPLIES-OFFICE	0.00	0.00	0.00	0.00	0.00	350.00	350.00	0.00%
220.4100.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	19.50	0.57	73.20	0.00	0.00	150.00	150.00	0.00%
220.4100.54200	SUPPLIES-OPERATING MATERIALS	380.76	357.75	224.68	167.64	40.90	300.00	259.10	154.56%
220.4100.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4100.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	0.00	16.59	0.00	0.00	0.00	0.00%
220.4100.56900	UNDEFINED CONTINGENCIES	0.00	0.00	0.00	1,000.00	0.00	2,000.00	2,000.00	200.00%
220.4100.57000	MACHINERY AND EQUIPMENT	1,500.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
	Sub- Total Other	**4,729.40**	**3,053.82**	**2,654.43**	**4,143.44**	**3,538.97**	**7,780.00**	**4,241.03**	**102.36%**
	Total- 4100 Parks/Admin	**130,405.88**	**127,134.90**	**176,974.23**	**136,730.70**	**142,930.62**	**155,899.00**	**12,968.38**	**9.48%**
	220 Recreation Fund								
	4200 Golf								
	Personal Services:								
220.4200.51100	SALARY-NON BARGAINING	123,664.96	131,454.15	240,887.46	203,131.48	216,238.09	220,226.00	3,987.91	1.96%
220.4200.51101	SALARY-NON BARG-OVERTIME	0.00	0.00	0.00	2,320.98	1,055.30	4,263.00	3,207.70	138.20%
220.4200.51191	SALARY-SEASONAL-OVERTIME	0.00	0.00	1,734.96	0.00	0.00	0.00	0.00	0.00%
220.4200.51200	SALARY-AFSCME	0.00	13,665.60	2,176.00	0.00	0.00	0.00	0.00	0.00%
220.4200.51201	SALARY-AFSCME-OVERTIME	0.00	709.56	11,128.20	0.00	0.00	0.00	0.00	0.00%
220.4200.51500	PERS	16,906.37	19,594.94	32,220.44	28,351.17	30,334.05	31,429.00	1,094.95	3.86%
220.4200.51600	WORKER'S COMPENSATION	1,496.95	208.60	3,225.32	4,796.71	4,528.12	4,490.00	(38.12)	-0.79%
220.4200.51700	MEDICARE-CITY SHARE	1,763.30	2,079.08	3,659.28	2,940.02	3,109.05	3,255.00	145.95	4.96%
220.4200.51710	HOSPITALIZATION INSURANCE	15,069.18	18,872.34	25,590.64	15,034.92	17,762.58	26,793.00	9,030.42	60.06%
220.4200.51750	LIFE INSURANCE	57.60	67.20	118.80	163.50	89.78	128.00	38.22	23.38%
220.4200.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	10.96	0.00	(10.96)	0.00%
	Sub-Total Personal Services	**158,958.36**	**186,651.47**	**320,741.10**	**256,738.78**	**273,127.93**	**290,584.00**	**17,456.07**	**6.80%**
	Other								
220.4200.52000	TRAVEL,TRAINING AND EDUCATION	226.44	145.00	1,349.77	70.00	35.00	0.00	(35.00)	-50.00%
220.4200.52010	MEMBERSHIPS AND DUES	0.00	0.00	90.00	0.00	0.00	500.00	500.00	0.00%
220.4200.53110	UTILITIES-ELECTRIC	4,623.32	6,833.26	5,984.55	7,005.88	6,299.17	7,500.00	1,200.83	17.14%
220.4200.53113	UTILITIES-WATER AND SEWER	1,212.15	1,531.96	2,223.47	2,925.08	2,759.24	3,500.00	740.76	25.32%
220.4200.53114	UTILITIES-TELEPHONE	3,031.66	2,819.96	3,915.24	4,186.13	4,367.63	5,000.00	632.37	15.11%
220.4200.53300	SERV.FEES-PROFESSIONAL	3,317.52	3,581.74	4,925.00	11,829.38	10,992.07	12,000.00	1,007.93	8.52%
220.4200.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4200.53520	CNT.MAINT-EQUIPMENT	0.00	1,030.97	1,682.79	3,312.60	0.00	0.00	0.00	0.00%
220.4200.53600	CNT.MAINT-CITY PROPERTY	1,350.00	1,145.09	578.68	2,774.04	6,370.00	7,000.00	630.00	22.71%
220.4200.53700	INSURANCES AND BONDING	1,046.52	1,205.61	1,246.40	1,926.22	2,491.82	2,820.00	328.18	17.04%
220.4200.53800	PRINTING, FORMS AND PHOTOS	73.48	125.37	625.08	533.00	927.00	1,000.00	73.00	13.70%
220.4200.53900	BANK SERVICING CHARGES	7,807.22	8,486.04	9,340.06	7,396.36	7,882.76	7,500.00	(382.76)	-5.17%
220.4200.54200	SUPPLIES-OPERATING MATERIALS	14,309.83	26,800.85	22,088.46	28,120.29	24,755.60	34,000.00	9,244.40	32.87%
220.4200.54210	SUPPLIES-CONCESSIONS-GENERAL	13,009.22	18,631.80	19,400.70	20,494.64	24,105.79	23,500.00	(605.79)	-2.96%
220.4200.54211	SUPPLIES-GOLF-RETAIL	3,979.61	3,109.30	5,340.55	6,170.61	8,253.82	9,000.00	746.18	12.09%
220.4200.54215	SUPPLIES-CONCESSIONS-BEER	11,226.02	13,373.82	18,291.34	24,697.39	25,375.03	25,500.00	124.97	0.51%
220.4200.54230	SUPPLIES-GASOLINE/DIESEL FUEL	7,774.93	11,299.95	13,115.24	12,617.39	11,609.18	12,500.00	890.82	7.06%
220.4200.54240	SUPPLIES-CHEMICALS	17,435.84	17,429.28	22,132.64	24,612.94	25,281.36	28,500.00	3,218.64	13.08%
220.4200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	312.44	5,827.41	1,145.67	1,319.87	1,330.75	2,000.00	669.25	50.71%
220.4200.54500	SUPPLIES-OTHER EQUIPMENT	1,592.67	1,884.02	1,791.83	1,680.77	5,995.64	6,000.00	4.36	0.26%
220.4200.54800	SUPPLIES-UNIFORMS	331.15	334.46	431.56	420.23	337.91	550.00	212.09	50.47%
220.4200.56100	STATE SALES TAX - GOLF	0.00	0.00	5,038.23	6,066.47	6,990.91	6,000.00	(990.91)	-16.33%
220.4200.57000	MACHINERY AND EQUIPMENT	16,226.51	15,751.81	39,472.05	73,547.13	40,647.01	55,500.00	14,852.99	20.20%
220.4200.57200	BUILDINGS AND IMPROVEMENTS	5,000.00	0.00	11,846.00	8,010.00	0.00	0.00	0.00	0.00%
220.4200.59000	REFUNDS-MISCELLANEOUS	5,091.00	0.00	517.00	160.00	160.00	0.00	(160.00)	-100.00%
	Sub- Total Other	**118,977.53**	**141,347.70**	**192,572.31**	**249,876.42**	**216,967.69**	**249,870.00**	**32,902.31**	**13.17%**
	Total- 4200 Golf	**277,935.89**	**327,999.17**	**513,313.41**	**506,615.20**	**490,095.62**	**540,454.00**	**50,358.38**	**9.94%**

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	220 Recreation Fund								
	4300 Pool								
	Personal Services:								
220.4300.51190	SALARY-SEASONAL	91,732.74	92,145.97	106,747.80	117,984.77	115,424.71	136,175.00	20,750.29	17.59%
220.4300.51500	PERS	12,770.66	12,864.69	14,960.11	16,522.66	16,152.21	19,065.00	2,912.79	17.63%
220.4300.51600	WORKER'S COMPENSATION	1,089.22	154.75	2,038.00	2,032.44	2,592.25	2,724.00	131.75	6.48%
220.4300.51700	MEDICARE-CITY SHARE	1,330.24	1,336.15	1,547.86	1,710.87	1,673.61	1,975.00	301.39	17.62%
	Sub-Total Personal Services	**106,922.86**	**106,501.56**	**125,293.77**	**138,250.74**	**135,842.78**	**159,939.00**	**24,096.22**	**17.43%**
	Other								
220.4300.52000	TRAVEL,TRAINING AND EDUCATION	0.00	480.00	0.00	200.00	0.00	650.00	650.00	325.00%
220.4300.53110	UTILITIES-ELECTRIC	9,495.81	13,213.67	17,932.38	17,805.24	19,694.99	20,000.00	305.01	1.71%
220.4300.53111	UTILITIES-NATURAL GAS	3,871.79	11,014.99	16,960.16	14,418.00	678.00	13,000.00	12,322.00	85.46%
220.4300.53113	UTILITIES-WATER AND SEWER	5,059.36	8,992.70	7,510.87	7,062.81	8,294.67	8,500.00	205.33	2.91%
220.4300.53114	UTILITIES-TELEPHONE	990.63	2,515.10	2,017.76	1,897.91	2,078.16	3,000.00	921.84	48.57%
220.4300.53300	SERV.FEES-PROFESSIONAL	655.00	938.00	1,000.00	1,665.00	1,500.00	2,000.00	500.00	30.03%
220.4300.53520	CNT.MAINT-EQUIPMENT	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
220.4300.53610	CNT.MAINT-BUILDINGS & STRUCTURES	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4300.53700	INSURANCES AND BONDING	30.73	33.85	128.52	160.78	207.12	235.00	27.88	17.34%
220.4300.53900	BANK SERVICING CHARGES	0.00	0.00	1,327.61	2,062.52	2,680.87	3,000.00	319.13	15.47%
220.4300.54200	SUPPLIES-OPERATING MATERIALS	23,101.35	23,760.09	9,400.29	9,414.37	13,245.85	14,500.00	1,254.15	13.32%
220.4300.54210	SUPPLIES-CONCESSIONS - POOL	0.00	0.00	19,425.05	24,675.24	29,191.00	30,000.00	809.00	3.28%
220.4300.54240	SUPPLIES-CHEMICALS	8,668.53	12,160.47	11,809.05	11,641.68	11,683.46	14,500.00	2,816.54	24.19%
220.4300.56100	STATE SALES TAX - POOL	0.00	0.00	1,739.92	1,795.06	1,934.18	2,000.00	65.82	3.67%
220.4300.57000	MACHINERY AND EQUIPMENT	12,419.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4300.59000	REFUNDS-MISCELLANEOUS	500.00	800.00	1,000.00	1,245.76	625.00	1,000.00	375.00	30.10%
	Sub- Total Other	**65,793.09**	**73,908.87**	**90,251.61**	**95,044.37**	**92,813.30**	**113,385.00**	**20,571.70**	**21.64%**
	Total- 4300 Pool	**172,715.95**	**180,410.43**	**215,545.38**	**233,295.11**	**228,656.08**	**273,324.00**	**44,667.92**	**19.15%**
	220 Recreation Fund								
	4400 Parks/Rec								
	Personal Services:								
220.4400.51100	SALARY-NON BARGAINING	0.00	0.00	8,359.20	17,417.02	18,528.53	43,709.00	25,180.47	144.57%
220.4400.51101	SALARY-NON BARGAINING-OVERTIME	0.00	0.00	0.00	505.35	319.80	2,619.00	2,299.20	454.97%
220.4400.51190	SALARY-SEASONAL	33,075.10	37,177.65	50,757.77	46,351.43	41,917.18	36,663.00	(5,254.18)	-11.34%
220.4400.51191	SALARY-SEASONAL-OVERTIME	35.28	0.00	340.20	1,128.75	40.50	524.00	483.50	42.83%
220.4400.51200	SALARY-AFSCME	168,528.99	139,111.16	153,004.87	162,262.26	173,812.87	190,772.00	16,959.13	10.45%
220.4400.51201	SALARY-AFSCME-OVERTIME	5,931.28	7,604.53	5,164.47	5,558.81	9,545.12	15,675.00	6,129.88	110.27%
220.4400.51500	PERS	24,829.37	25,589.23	30,086.30	32,525.45	34,090.55	40,595.00	6,504.45	20.00%
220.4400.51600	WORKER'S COMPENSATION	2,507.02	350.13	4,067.18	4,084.34	5,124.17	5,799.00	674.83	16.52%
220.4400.51700	MEDICARE-CITY SHARE	2,844.50	2,543.03	3,029.91	3,240.60	3,387.74	4,204.00	816.26	25.19%
220.4400.51710	HOSPITALIZATION INSURANCE	51,906.91	38,316.19	38,030.38	46,438.91	53,796.12	57,458.00	3,661.88	7.89%
220.4400.51750	LIFE INSURANCE	108.80	99.24	129.60	129.60	169.42	269.00	99.58	76.84%
220.4400.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub-Total Personal Services	**289,767.25**	**250,791.16**	**292,969.88**	**319,642.52**	**340,732.00**	**398,287.00**	**57,555.00**	**18.01%**
	Other								
220.4400.52000	TRAVEL,TRAINING AND EDUCATION	255.00	87.50	307.50	105.00	105.00	400.00	295.00	280.95%
220.4400.53110	UTILITIES-ELECTRIC	21,153.57	23,782.52	23,367.06	24,190.26	27,081.60	26,000.00	(1,081.60)	-4.47%
220.4400.53111	UTILITIES-NATURAL GAS	1,662.76	2,779.42	2,724.05	2,088.00	2,371.00	3,200.00	829.00	39.70%
220.4400.53113	UTILITIES-WATER AND SEWER	2,356.98	2,480.34	2,492.58	2,676.41	3,507.65	4,000.00	492.35	18.40%
220.4400.53114	UTILITIES-TELEPHONE	769.10	591.03	695.49	595.57	596.88	1,000.00	403.12	67.69%
220.4400.53300	SERV.FEES-PROFESSIONAL	2,463.00	3,120.00	4,260.00	3,678.00	4,700.00	6,500.00	1,800.00	48.94%
220.4400.53400	CONTRACT SERVICES	1,125.00	8,871.33	8,839.96	5,275.50	10,969.00	10,000.00	(969.00)	-18.37%
220.4400.53450	CNT.-REFEREES & UMPIRES	1,775.00	1,649.00	1,110.00	1,085.00	825.00	3,000.00	2,175.00	200.46%
220.4400.53451	CNT.-INSTRUCTORS & SUBSIDIES	3,500.00	5,900.00	4,750.00	4,500.00	6,000.00	10,000.00	4,000.00	88.89%
220.4400.53510	CNT.MAINT-VEHICLES	700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
220.4400.53520	CNT.MAINT-EQUIPMENT	749.87	2,681.36	0.00	1,800.00	1,500.00	2,000.00	500.00	27.78%
220.4400.53700	INSURANCES AND BONDING	13,479.79	15,993.05	19,902.44	21,060.38	32,594.15	36,840.00	4,245.85	20.16%
220.4400.53900	BANK SERVICING CHARGES	786.98	1,467.31	1,613.56	2,059.56	2,076.68	2,000.00	(76.68)	-3.72%
220.4400.54200	SUPPLIES-OPERATING MATERIALS	63,052.81	71,084.37	73,939.11	75,931.29	82,142.23	88,000.00	5,857.77	7.71%
220.4400.54230	SUPPLIES-GASOLINE/DIESEL FUEL	14,156.16	18,890.07	15,774.34	12,982.69	11,542.73	14,000.00	2,457.27	18.93%
220.4400.54240	SUPPLIES-CHEMICALS	1,440.00	1,404.82	0.00	1,068.02	1,500.00	1,500.00	0.00	0.00%
220.4400.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	961.02	1,967.27	1,499.27	2,011.09	1,324.40	2,000.00	675.60	33.59%
220.4400.54500	SUPPLIES-OTHER EQUIPMENT	602.48	3,316.01	3,494.81	2,292.60	3,707.11	4,000.00	292.89	12.78%
220.4400.54800	SUPPLIES-UNIFORMS	1,367.74	1,458.34	1,826.86	1,190.71	1,120.24	2,500.00	1,379.76	115.88%
220.4400.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	0.00	26.87	0.00	0.00	0.00	0.00%
220.4400.57000	MACHINERY AND EQUIPMENT	11,759.98	4,946.44	59,493.43	1,013.29	29,820.06	10,000.00	(19,820.06)	-1956.01%

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
220.4400.57200	BUILDINGS AND IMPROVEMENTS	2,256.30	1,521.00	5,000.00	75,000.00	115,360.00	25,000.00	(90,360.00)	-120.48%
220.4400.59000	REFUNDS-MISCELLANEOUS	10,515.00	12,290.00	12,695.00	12,204.50	12,575.00	12,500.00	(75.00)	-0.61%
	Sub- Total Other	**127,103.13**	**144,569.04**	**243,785.46**	**252,834.74**	**351,418.73**	**264,440.00**	**(86,978.73)**	**-34.40%**
	Total- 4400 Parks/Rec	**127,872.23**	**145,160.07**	**536,755.34**	**572,477.26**	**692,150.73**	**662,727.00**	**(29,423.73)**	**-5.14%**
Fund: 220	RECREATION FUND	1,027,713.51	1,072,616.84	1,442,588.36	1,449,118.27	1,553,833.05	1,632,404.00	78,570.95	5.42%
	221 Napoleon Aquatic Center Fund								
	4300 Pool								
	Personal Services:								
221.4300.51100	SALARY-NON BARGAINING	0.00	0.00	8,677.80	17,096.13	18,261.96	43,128.00	24,866.04	145.45%
221.4300.51500	PERS	0.00	0.00	1,016.84	2,362.37	2,551.05	6,038.00	3,486.95	147.60%
221.4300.51600	WORKER'S COMPENSATION	0.00	0.00	0.00	125.46	375.62	863.00	487.38	388.47%
221.4300.51700	MEDICARE-CITY SHARE	0.00	0.00	121.61	242.96	256.89	625.00	368.11	151.51%
	Sub-Total Personal Services	**0.00**	**0.00**	**9,816.25**	**19,826.92**	**21,445.52**	**50,654.00**	**29,208.48**	**147.32%**
	Other								
221.4300.53310	SERVICE FEES-ENG & DESIGN	46,727.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
221.4300.53361	SERVICE FEES-BOND COUNSEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
221.4300.53365	SERV.FEES-BOND ISSUANCE COSTS	107,607.88	299.00	299.00	0.00	299.00	300.00	1.00	0.00%
221.4300.53410	COUNTY-AUDITOR FEES-AQUATIC CENTER	0.00	0.00	6,767.34	6,760.52	6,382.55	7,000.00	617.45	9.13%
221.4300.56000	MISCELLANEOUS OPERATING COSTS	6,755.02	6,746.69	0.00	0.00	0.00	0.00	0.00	0.00%
221.4300.57000	MACHINERY AND EQUIPMENT	3,654.87	77,656.64	24,934.13	15,006.87	19,525.41	29,000.00	9,474.59	63.14%
221.4300.57200	BUILDINGS AND IMPROVEMENTS	2,565,293.53	37,593.52	6,735.00	1,375.00	0.00	0.00	0.00	0.00%
221.4300.58000	PRINCIPAL PAYMENT-BONDS GO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
221.4300.58050	PRINCIPAL PAYMENT-BONDS-REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
221.4300.58100	PRINCIPAL PAYMENT-NOTES-GO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
221.4300.58500	INTEREST PAYMENT-BONDS-GO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
221.4300.58550	INTEREST PAYMENT-BONDS-REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
221.4300.58600	INTEREST PAYMENT-NOTES-GO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
221.4300.59300	TRANSFERS-TO ALL FUNDS	0.00	0.00	344,140.00	349,140.00	255,959.00	256,000.00	41.00	0.01%
	Sub- Other	**2,730,038.56**	**122,295.85**	**382,875.47**	**372,282.39**	**282,165.96**	**292,300.00**	**10,134.04**	**2.72%**
Fund: 221	NAPOLEON AQUATIC CENTER	2,730,038.56	122,295.85	392,691.72	392,109.31	303,611.48	342,954.00	39,342.52	10.03%
	222 Napoleon Aquatic Center Reserve Fund								
	8300 Rev. Runds Debt Services								
	Other:								
222.8300.53361	SERVICE FEES-BOND COUNSEL	0.00	0.00	0.00	0.00	65,000.00	30,000.00	(35,000.00)	0.00%
222.8300.53365	SERV.FEES-BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
222.8300.58100	PRINCIPAL PAYMENT-NOTES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
222.8300.58600	INTEREST PAYMENT-NOTES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 222	NAP AQUATIC CTR RESERVE FUND	0.00	0.00	0.00	0.00	65,000.00	30,000.00	(35,000.00)	0.00%
	223 Napoleon Aquatic Center Debt Reserve Fund								
	8300 Rev. Runds Debt Services								
	Other:								
223.8300.53361	SERVICE FEES-BOND COUNSEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
223.8300.53365	SERV.FEES-BOND ISSUANCE COSTS	0.00	0.00	0.00	299.00	0.00	0.00	0.00	0.00%
223.8300.58000	PRINCIPAL PAYMENT-BONDS	0.00	0.00	175,000.00	180,000.00	190,000.00	195,000.00	5,000.00	2.78%
223.8300.58500	INTEREST PAYMENT-BONDS	0.00	0.00	55,140.00	49,890.00	42,690.00	36,990.00	(5,700.00)	-11.43%
Fund: 223	NAP AQUATIC CTR DEBT RES FUND	0.00	0.00	230,140.00	230,189.00	232,690.00	231,990.00	(700.00)	-0.30%
	224 Shelter House Facility Repair Fund								
	4400 Parks/Rec								
	Other:								
224.4400.53300	SERVICE FEES-PROFESSIONAL	0.00	0.00	3,395.00	0.00	0.00	0.00	0.00	0.00%
224.4400.53400	CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
224.4400.53500	CONTRACT MAINTENANCE-REPAIRS	0.00	0.00	0.00	0.00	0.00	9,000.00	9,000.00	0.00%
224.4400.54200	SUPPLIES-OPERATING MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
224.4400.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 224	SHELTER HOUSE FACILITY REPAIR	0.00	0.00	3,395.00	0.00	0.00	9,000.00	9,000.00	0.00%
	227 Cemetery Trust Fund								

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	4700 Cemetery								
	Other:								
227.4700.54200	SUPPLIES-OPERATING MATERIALS	4,624.46	3,433.74	5,954.87	6,316.56	367.24	0.00	(367.24)	-5.81%
227.4700.57000	MACHINERY AND EQUIPMENT	0.00	9,568.00	0.00	0.00	0.00	0.00	0.00	0.00%
227.4700.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 227	CEMETERY TRUST FUND	4,624.46	13,001.74	5,954.87	6,316.56	367.24	0.00	(367.24)	-5.81%
	231 Court 2023 Tech Grant Fund								
	1800 Muni. Court								
	Other:								
231.1800.57000	MACHINERY AND EQUIPMENT	0.00	0.00	18,000.00	18,245.00	0.00	0.00	0.00	0.00%
		0.00	0.00	0.00	769.79	0.00	0.00	0.00	0.00%
Fund: 231	COURT 2023 TECH GRANT FUND	0.00	0.00	18,000.00	19,014.79	0.00	0.00	0.00	0.00%
	240 Hotel/Motel Tax Fund								
	3800 Tourist Bureau 9900 Transfer								
	Other:								
240.3800.53320	SERV.FEES-TOURIST BUREAU	65,423.78	57,946.38	71,134.72	56,032.43	50,870.00	45,000.00	(5,870.00)	-10.48%
240.9900.59400	TR-TO 100 GENERAL FUND	65,423.78	66,519.39	62,561.70	56,032.42	62,446.98	45,000.00	(17,446.98)	-31.14%
Fund: 240	HOTEL/MOTEL TAX FUND	130,847.56	124,465.77	133,696.42	112,064.85	113,316.98	90,000.00	(23,316.98)	-20.81%
	242 Fire Equipment Fund								
	2200 Fire								
	Other:								
242.2200.57000	MACHINERY AND EQUIPMENT	148,424.68	17,239.31	122,048.70	99,635.47	628,144.74	30,554.00	(597,590.74)	-599.78%
242.2200.57200	BUILDINGS AND IMPROVEMENTS	0.00	12,373.00	0.00	0.00	0.00	0.00	0.00	0.00%
242.2200.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
242.2200.59650	TR-TO 430 2025 FIRE TRUCK ACQUISITION FD	0.00	0.00	0.00	0.00	0.00	82,000.00	82,000.00	0.00%
Fund: 242	FIRE EQUIPMENT FUND	148,424.68	29,612.31	122,048.70	99,635.47	628,144.74	112,554.00	(515,590.74)	-517.48%
	243 Fire Loss Claims Fund								
	1900 General Gov.								
	Other:								
243.1900.59030	REFUNDS-FIRE LOSS CLAIMS	45,000.00	0.00	94,771.52	20,885.00	0.00	10,000.00	10,000.00	47.88%
Fund: 243	FIRE LOSS CLAIMS FUND	45,000.00	0.00	94,771.52	20,885.00	0.00	10,000.00	10,000.00	47.88%
	250 Local Corona Virus Relief Fund								
	1300 City Manager/Admin								
	Other:								
250.1300.57000	MACHINERY AND EQUIPMENT	25,214.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
250.1300.59001	REIMBURSEMENT - FED. GRANTS - COVID 19 EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 250	LOCAL CORONAVIRUS RELIEF FUND	25,214.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	252 ARPA Fund								
	1900 General Government								
	Other:								
252.1300.57000	MACHINERY AND EQUIPMENT	24,397.48	284,886.63	17,133.41	0.00	0.00	0.00	0.00	0.00%
252.1300.59001	REIMBURSEMENT - FED. GRANTS - A.R.P.A. EXPENSES	0.00	97,488.10	250,000.00	223,652.65	0.00	0.00	0.00	0.00%
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	Sub- Other	**24,397.48**	**382,374.73**	**267,133.41**	**223,652.65**	**0.00**	**0.00**	0.00	**0.00%**
	252 ARPA Fund								
	1300 City Manager/Admin								
	Personal Services:								
252.1900.51100	SALARY - 1ST RESPONDER RETENTION GRANT	0.00	0.00	91,082.00	0.00	0.00	0.00	0.00	0.00%
252.1900.51500	PERS	0.00	0.00	1,940.24	0.00	0.00	0.00	0.00	0.00%
252.1900.51530	POLICE PENSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
252.1900.51540	FIRE PENSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
252.1900.51560	SOCIAL SECURITY	0.00	0.00	403.22	0.00	0.00	0.00	0.00	0.00%
252.1900.51700	MEDICARE-CITY SHARE	0.00	0.00	1,320.75	0.00	0.00	0.00	0.00	0.00%
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	Sub- Personal Services	**0.00**	**0.00**	**94,746.21**	**0.00**	**0.00**	**0.00**	0.00	0.00%
Fund: 252	AMERICAN RESCUE PLAN ACT	24,397.48	382,374.73	361,879.62	223,652.65	0.00	0.00	0.00	0.00%
	253 OneOhio Fund								
	2100 Police								
	Other:								
253.2100.53441	PREVENTION & EDUCATION	0.00	1,698.27	0.00	0.00	0.00	1,700.00	1,700.00	0.00%
Fund: 253	ONEOHIO FUND	0.00	1,698.27	0.00	0.00	0.00	1,700.00	1,700.00	0.00%

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	261 CDBG Program Income Fund								
	3300 CDBG								
	Other:								
261.3300.53490	CNT-GRANT SERV. MVPLN	44,690.00	0.00	39,597.00	2,705.00	21,965.50	10,000.00	(11,965.50)	-442.35%
Fund: 261	CDBG PROGRAM INCOME FUND	44,690.00	0.00	39,597.00	2,705.00	21,965.50	10,000.00	(11,965.50)	-442.35%
	270 Indigent Driv. Alcohol Fund								
	1800 Muni Court								
	Other:								
270.1800.53441	CNT.-ENFORCEMENT & EDUCATION	5,589.54	7,000.00	0.00	2,316.33	7,417.98	25,000.00	17,582.02	759.05%
Fund: 270	INDIGENT DRIV. ALCOHOL FUND	5,589.54	7,000.00	0.00	2,316.33	7,417.98	25,000.00	17,582.02	759.05%
	271 Law Enforcement & Ed. Fund								
	2100 Police								
	Personal Services:								
271.2100.51131	SALARY-POLICE COMMAND-OT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
271.2100.51301	SALARY-PATROL OFFICERS-OT	(634.22)	(208.62)	0.00	0.00	0.00	0.00	0.00	0.00%
271.2100.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	300.00	400.00	0.00	400.00	400.00	100.00%
	Sub-Total Personal Services	**(634.22)**	**(208.62)**	**300.00**	**400.00**	**0.00**	**400.00**	**400.00**	**100.00%**
	Other								
271.2100.53441	CNT.-ENFORCEMENT & EDUCATION	1,556.25	1,671.06	646.00	1,119.00	753.00	450.00	(303.00)	-27.08%
271.2100.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub-Other	**1,556.25**	**1,671.06**	**646.00**	**1,119.00**	**753.00**	**450.00**	**(303.00)**	**-27.08%**
Fund: 271	LAW ENFORCEMENT & ED. FUND	922.03	1,462.44	946.00	1,519.00	753.00	850.00	97.00	6.39%
	272 Court Computerization Fund								
	1800 Muni Court 9800 Reimb.								
	Other:								
272.1800.53540	CNT.MAINT-COMPUTER HARDWARE	7,061.41	10,152.80	7,669.20	8,890.94	10,793.05	70,000.00	59,206.95	665.92%
272.1800.57000	MACHINERY AND EQUIPMENT	363.04	7,854.63	1,565.00	45,965.00	1,683.99	15,000.00	13,316.01	28.97%
272.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	10,008.00	10,008.00	10,008.00	10,008.00	10,008.00	15,000.00	4,992.00	49.88%
Fund: 272	COURT COMPUTERIZATION FUND	17,432.45	28,015.43	19,242.20	64,863.94	22,485.04	100,000.00	77,514.96	119.50%
	273 Law Enforcement Trust Fund								
	2100 Police								
	Other:								
273.2100.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
273.2100.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
Fund: 273	LAW ENFORCEMENT TRUST FUND	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
	274 Mandatory Drug Fine Fund								
	2100 Police								
	Personal Services:								
274.2100.51131	SALARY-POLICE COMMAND-OT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
274.2100.51301	SALARY-PATROL OFFICERS-OT	(1,764.26)	(1,681.07)	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub-Total Personal Services	**(1,764.26)**	**(1,681.07)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00%
	Other								
274.2100.56000	MISCELLANEOUS OPERATING COSTS	74.80	76.54	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
274.2100.57000	MACHINERY AND EQUIPMENT	0.00	499.99	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
	Sub-Other	**74.80**	**576.53**	**0.00**	**0.00**	**0.00**	**2,000.00**	**2,000.00**	0.00%
Fund: 274	MANDATORY DRUG FINE FUND	(1,689.46)	(1,104.54)	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
	275 Municipal Probation Serv. Fund								
	1810 Probation								
	Personal Services:								
275.1810.51100	SALARY-NON BARGAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
275.1810.51500	PERS	4,811.00	0.00	0.00	6,169.62	0.00	0.00	0.00	0.00%
275.1810.51600	WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	1,048.00	0.00	(1,048.00)	0.00%
275.1810.51700	MEDICARE-CITY SHARE	0.00	0.00	0.00	891.33	1,005.67	900.00	(105.67)	-11.86%
275.1810.51710	HOSPITALIZATION INSURANCE	20,651.81	5,659.50	5,750.65	15,535.80	13,910.50	15,281.00	1,370.50	8.82%
275.1810.51750	LIFE INSURANCE	0.00	0.00	0.00	64.80	64.80	70.00	5.20	8.02%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	Sub-Total Personal Services	**25,462.81**	**5,659.50**	**5,750.65**	**22,661.55**	**16,028.97**	**16,251.00**	**222.03**	**0.98%**
	Other								
275.1810.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
275.1810.53300	SERV.FEES-PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
275.1810.53390	SERV. FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
275.1810.56000	MISCELLANEOUS OPERATING COSTS	30.00	65.00	0.00	1,731.19	408.48	2,500.00	2,091.52	120.81%
275.1810.57000	MACHINERY AND EQUIPMENT	8,941.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub-Other	**8,971.58**	**65.00**	**0.00**	**1,731.19**	**408.48**	**4,500.00**	**4,091.52**	**236.34%**
Fund: 275	MUNICIPAL PROBATION SERV. FUND	34,434.39	5,724.50	5,750.65	24,392.74	16,437.45	20,751.00	4,313.55	17.68%
	277 Probation Officer Grant Fund								
	1810 &2021 Probation								
	Personal Services and Other:								
277.1810.51100	SALARY-NON BARGAINING	46,079.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
277.1810.51600	WORKER'S COMPENSATION	540.10	(74.42)	0.00	0.00	0.00	0.00	0.00	0.00%
277.1810.51710	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
277.1810.59300	TRANSFERS-TO ALL FUNDS	1,995.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
277.2021.51100	SALARY-NON BARGAINING	0.00	37,664.00	24,258.49	0.00	0.00	0.00	0.00	0.00%
277.2021.51500	PERS	0.00	4,780.16	3,359.45	0.00	0.00	0.00	0.00	0.00%
277.2021.51600	WORKER'S COMPENSATION	0.00	132.64	489.76	0.00	0.00	0.00	0.00	0.00%
277.2021.51700	MEDICARE-CITY SHARE	0.00	525.25	338.15	0.00	0.00	0.00	0.00	0.00%
277.2021.51710	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
277.2021.51750	LIFE INSURANCE	0.00	44.80	32.40	0.00	0.00	0.00	0.00	0.00%
277.2021.59000	REFUNDS-MISCELLANEOUS - MUNICIPAL COURT/PROBATION JRIG	0.00	0.00	6,633.65	0.00	0.00	0.00	0.00	0.00%
277.2021.59300	TRANSFERS-TO ALL FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 277	PROBATION OFFICER GRANT FUND	48,615.45	43,072.43	35,111.90	0.00	0.00	0.00	0.00	0.00%
	278 Court Special Projects Fund								
	1800 Muni. Court								
	Other:								
278.1800.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00%
278.1800.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	65,000.00	65,000.00	0.00%
278.1800.58000	PRINCIPAL PAYMENT-BONDS-GO	55,000.00	55,000.00	60,000.00	60,000.00	65,000.00	0.00	(65,000.00)	-108.33%
278.1800.58500	INTEREST PAYMENT-BONDS-GO	11,800.00	9,600.00	7,400.00	5,000.00	2,600.00	0.00	(2,600.00)	-52.00%
Fund: 278	COURT SPECIAL PROJECTS FUND	66,800.00	64,600.00	67,400.00	65,000.00	67,600.00	65,000.00	(2,600.00)	-4.00%
	280 Certified Police Training Fund								
	2100 Police								
	Other:								
280.2100.52000	TRAVEL,TRAINING AND EDUCATION	0.00	6,305.54	17,353.67	532.00	0.00	500.00	500.00	93.98%
Fund: 280	CERTIFIED POLICE TRAINING FUND	0.00	6,305.54	17,353.67	532.00	0.00	500.00	500.00	93.98%
	281 Indigent Drivers Fund								
	1800 Muni Court								
	Other:								
281.1800.53441	CNT.-ENFORCEMENT & EDUCATION	1,770.00	840.00	330.00	36.00	1,606.00	5,000.00	3,394.00	9427.78%
Fund: 281	INDIGENT DRIVERS INTERLOCK/ALC	1,770.00	840.00	330.00	36.00	1,606.00	5,000.00	3,394.00	9427.78%
	287 CCA 2.0 Grant Fund								
	2023 Muni Court Grant								
	Personal Services:								
287.2023.51100	SALARY-NON BARGAINING	0.00	0.00	28,201.00	68,635.79	47,391.50	0.00	(47,391.50)	-69.05%
287.2023.51500	PERS	0.00	0.00	4,105.69	2,672.98	0.00	0.00	0.00	0.00%
	Sub-Total Personal Services	**0.00**	**0.00**	**32,306.69**	**71,308.77**	**47,391.50**	**0.00**	**(47,391.50)**	**-66.46%**
	Other								
287.2023.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	250.00	0.00	1,714.00	0.00	(1,714.00)	0.00%
287.2023.53300	SERVICE FEES-PROFESSIONAL	0.00	0.00	0.00	0.00	5,348.00	0.00	(5,348.00)	0.00%
287.2023.54200	SUPPLIES-OPERATING MATERIALS	0.00	0.00	0.00	0.00	2,616.00	0.00	(2,616.00)	0.00%
287.2023.56000	MISCELLANEOUS OPERATING COSTS	0.00	0.00	0.00	0.00	1,200.00	0.00	(1,200.00)	0.00%
287.2023.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	1,225.00	0.00	0.00	0.00	0.00%
287.2023.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.04	0.00	(0.04)	0.00%
	Sub-Other	**0.00**	**0.00**	**250.00**	**1,225.00**	**10,878.04**	**0.00**	**(10,878.04)**	**-888.00%**
	Personal Services:								
287.2025.51100	SALARY-NON BARGAINING	0.00	0.00	0.00	0.00	26,956.20	96,739.00	69,782.80	0.00%

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
287.2025.51500	PERS	0.00	0.00	0.00	0.00	3,329.20	13,543.00	10,213.80	0.00%
287.2025.51710	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	11,928.00	30,562.00	18,634.00	0.00%
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	Sub-Total Personal Services	**0.00**	**0.00**	**0.00**	**0.00**	**42,213.40**	**140,844.00**	**98,630.60**	**0.00%**
Fund: 287	CCA2.0 GRANT FUND	0.00	0.00	32,556.69	72,533.77	100,482.94	140,844.00	40,361.06	55.64%
	288 Justice Reinv. Incentive Grant Fund								
	1810 & 2021 2023 Muni Court Grant								
	Personal Services:								
288.1810.51700	MEDICARE-CITY SHARE	160.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
288.2021.51100	SALARY-NON BARGAINING	0.00	9,436.87	9,860.50	0.00	0.00	0.00	0.00	0.00%
288.2021.51500	PERS	0.00	1,287.54	1,374.88	0.00	0.00	0.00	0.00	0.00%
288.2021.51600	WORKER'S COMPENSATION	0.00	31.77	122.72	0.00	0.00	0.00	0.00	0.00%
288.2021.51700	MEDICARE-CITY SHARE	0.00	84.65	85.34	0.00	0.00	0.00	0.00	0.00%
288.2021.51710	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	Sub-Total Personal Services	**160.08**	**10,840.83**	**11,443.44**	**0.00**	**0.00**	**0.00**	**0.00**	0.00%
	Other:								
288.2021.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	423.30	0.00	0.00	0.00	0.00	0.00%
288.2021.53114	UTILITIES-TELEPHONE	0.00	555.67	302.70	0.00	0.00	0.00	0.00	0.00%
288.2021.53300	SERVICE FEES-PROFESSIONAL	0.00	0.00	434.74	0.00	0.00	0.00	0.00	0.00%
288.2021.54200	SUPPLIES-OPERATING MATERIALS	0.00	320.00	1,378.75	0.00	0.00	0.00	0.00	0.00%
288.2021.57000	MACHINERY AND EQUIPMENT	0.00	0.00	3,571.98	0.00	0.00	0.00	0.00	0.00%
288.2021.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	6,961.80	0.00	0.00	0.00	0.00	0.00%
288.2021.59400	TRANSFERS-TO 100 GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	Sub-Other	**0.00**	**875.67**	**13,073.27**	**0.00**	**0.00**	**0.00**	**0.00**	0.00%
Fund: 288	JUSTICE REINV.INCENTIVE GRT.FD	160.08	11,716.50	24,516.71	0.00	0.00	0.00	0.00	0.00%
	290 Police Pension Fund								
	2100 Police								
	Other:								
290.2100.51530	POLICE PENSION	76,000.00	29,168.74	209,861.21	0.00	0.00	0.00	0.00	0.00%
290.2100.59400	TRANSFERS-TO 100 GENERAL FUND	0.00	0.00	0.00	126,995.65	125,063.69	125,500.00	436.31	0.34%
Fund: 290	POLICE PENSION FUND	76,000.00	29,168.74	209,861.21	126,995.65	125,063.69	125,500.00	436.31	0.34%
	291 Fire Pension Fund								
	2200 Fire								
	Other:								
291.2200.51540	FIRE PENSION	0.00	52,584.42	104,930.61	0.00	0.00	0.00	0.00	0.00%
291.2200.59400	TRANSFERS-TO 100 GENERAL FUND	0.00	0.00	0.00	63,497.75	62,531.74	63,000.00	468.26	0.74%
Fund: 291	FIRE PENSION FUND	0.00	52,584.42	104,930.61	63,497.75	62,531.74	63,000.00	468.26	0.74%
	295 IRS 125 Employee Benefits Fund								
	1900 General Government								
	Other:								
295.1900.53300	SERV.FEES-PROFESSIONAL	3,784.50	3,993.50	4,902.00	3,520.50	3,619.50	5,000.00	1,380.50	39.21%
295.1900.53305	SERV.FEES-HOSPITALIZATION DEDUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 295	IRS 125 EMPLOYEE BENEFITS FUND	3,784.50	3,993.50	4,902.00	3,520.50	3,619.50	5,000.00	1,380.50	39.21%
	300 General Bond Retirement Fund								
	8100 Gen. Obligation Debt Services								
	Other:								
300.8100.58000	PRINCIPAL PAYMENT-BONDS-GO	45,000.00	45,000.00	45,000.00	45,000.00	50,000.00	0.00	(50,000.00)	-111.11%
300.8100.58500	INTEREST PAYMENT-BONDS-GO	11,500.00	9,250.00	7,000.00	4,750.00	2,500.00	0.00	(2,500.00)	-52.63%
300.8100.58600	INTEREST PAYMENT-NOTES-GO	45,840.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 300	GENERAL BOND RETIREMENT FUND	102,340.47	54,250.00	52,000.00	49,750.00	52,500.00	0.00	(52,500.00)	-105.53%
	310 S.A. Bond Retirement Fund								
	8500 Special Assess. Debt Services								
	Other:								
310.8500.53410	COUNTY-AUDITOR FEES	36.33	0.00	0.00	2.67	0.11	0.00	(0.11)	-4.12%
310.8500.58300	PRINCIPAL PAYMENT-BONDS-SA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
310.8500.58400	PRINCIPAL PAYMENT-LOANS STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
310.8500.58450	PRINCIPAL PAYMENT-OWSRC	0.00	0.00	15,610.48	0.00	0.00	0.00	0.00	0.00%
310.8500.58800	INTEREST PAYMENT-BONDS-SA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
Fund: 310	S.A. BOND RETIREMENT FUND	36.33	0.00	15,610.48	2.67	0.11	0.00	(0.11)	-4.12%
	320 Oakwood/American TIF Fund								
	7000 Gen. Improvement & Projects								
	Other:								
320.7000.53390	SERVICES - SCHOOL TIF PAYMENTS	0.00	5,403.81	5,348.86	4,641.17	4,574.70	5,500.00	925.30	19.94%
320.7000.53410	COUNTY-AUDITOR FEES	0.00	305.13	362.83	317.32	316.90	400.00	83.10	26.19%
320.7000.58000	PRINCIPAL PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
320.7000.58500	INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 320	OAKWOOD/AMERICAN TIF FUND	0.00	5,708.94	5,711.69	4,958.49	4,891.60	5,900.00	1,008.40	20.34%
	330 PACE Energy Proj Oakwood								
	3500 Economic Development								
	Other:								
330.3500.53410	COUNTY-AUDITOR FEES	0.00	0.00	0.00	2,361.46	1,180.73	3,561.00	2,380.27	100.80%
330.3500.56300	TAXES AND ASSESSMENTS	0.00	0.00	0.00	78,714.92	39,357.46	118,078.00	78,720.54	100.01%
Fund: 330	PACE ENERGY PROJ OAKWOOD	0.00	0.00	0.00	81,076.38	40,538.19	121,639.00	81,100.81	100.03%
	400 Capital Improvement Fund								
	1300 City Manager/Admin								
	Other:								
400.1300.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.1300.57200	BUILDINGS AND IMPROVEMENTS	53,300.00	71,699.00	0.00	0.00	119,419.80	0.00	(119,419.80)	0.00%
	Sub- Total Other	**53,300.00**	**71,699.00**	**0.00**	**0.00**	**119,419.80**	**0.00**	**(119,419.80)**	0.00%
	Total- 1300 City Manager/Admin	**53,300.00**	**71,699.00**	**0.00**	**0.00**	**119,419.80**	**0.00**	**(119,419.80)**	0.00%
	400 Capital Improvement Fund								
	1400 Law Department								
	Other:								
400.1300.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	3,495.34	0.00	(3,495.34)	0.00%
400.1300.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**0.00**	**0.00**	**0.00**	**0.00**	**3,495.34**	**0.00**	**(3,495.34)**	0.00%
	Total- 1400 Law Department	**0.00**	**0.00**	**0.00**	**0.00**	**3,495.34**	**0.00**	**(3,495.34)**	0.00%
	1500 Finance Department								
	Other:								
400.1500.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	329.56	0.00	0.00	0.00	0.00%
400.1500.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**0.00**	**0.00**	**0.00**	**329.56**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total- 1500 Finance Department	**0.00**	**0.00**	**0.00**	**329.56**	**0.00**	**0.00**	**0.00**	**0.00%**
	400 Capital Improvement Fund								
	1600 IT Department								
	Other:								
400.1600.57000	MACHINERY AND EQUIPMENT	4,089.82	4,492.25	29,485.89	49,280.42	39,768.76	34,300.00	(5,468.76)	-11.10%
	Sub- Total Other	**4,089.82**	**4,492.25**	**29,485.89**	**49,280.42**	**39,768.76**	**34,300.00**	**(5,468.76)**	**-11.10%**
	Total- 1600 IT Department	**4,089.82**	**4,492.25**	**29,485.89**	**49,280.42**	**39,768.76**	**34,300.00**	**(5,468.76)**	**-11.10%**
	400 Capital Improvement Fund								
	1700 Engineering								
	Other:								
400.1700.53300	SERVICE FEES-PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.1700.57000	MACHINERY AND EQUIPMENT	0.00	0.00	41,345.00	0.00	47,624.08	0.00	(47,624.08)	0.00%
400.1700.57200	BUILDINGS AND IMPROVEMENTS	2,100.00	0.00	2,448.54	1,943.20	4,255.00	0.00	(4,255.00)	-218.97%
	Sub- Total Other	**2,100.00**	**0.00**	**43,793.54**	**1,943.20**	**51,879.08**	**0.00**	**(51,879.08)**	**-2669.78%**
	Total- 1700 Engineering	**2,100.00**	**0.00**	**43,793.54**	**1,943.20**	**51,879.08**	**0.00**	**(51,879.08)**	**-2669.78%**
	400 Capital Improvement Fund								
	1800 & 1801 Municipal Court								
	Other:								
400.1800.53400	CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
400.1800.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.1800.57200	BUILDINGS AND IMPROVEMENTS	5,394.77	726.00	747.00	281,867.70	20,048.49	150,000.00	129,951.51	46.10%
400.1801.54100	SUPPLIES-OFFICE	6,771.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.1801.57000	MACHINERY AND EQUIPMENT	16,152.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.1801.57200	BUILDINGS AND IMPROVEMENTS	20,869.90	4,119.24	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**49,188.82**	**4,845.24**	**747.00**	**281,867.70**	**20,048.49**	**150,000.00**	**129,951.51**	**46.10%**
	Total- 1800 & 1801 Muni Court	**49,188.82**	**4,845.24**	**747.00**	**281,867.70**	**20,048.49**	**150,000.00**	**129,951.51**	**46.10%**
	400 Capital Improvement Fund								
	2100 Police								
	Other:								
400.2100.57000	MACHINERY AND EQUIPMENT	150,943.90	120,332.27	202,265.12	186,828.29	187,308.95	224,975.00	37,666.05	20.16%
400.2100.57200	BUILDINGS AND IMPROVEMENTS	10,655.00	50,134.96	21,116.00	11,561.40	7,734.03	10,000.00	2,265.97	19.60%
	Sub- Total Other	**161,598.90**	**170,467.23**	**223,381.12**	**198,389.69**	**195,042.98**	**234,975.00**	**39,932.02**	**20.13%**
	Total- 2100 Police	**161,598.90**	**170,467.23**	**223,381.12**	**198,389.69**	**195,042.98**	**234,975.00**	**39,932.02**	**20.13%**
	400 Capital Improvement Fund								
	2102 School Resource Officer								
	Other:								
400.2102.57000	MACHINERY AND EQUIPMENT	3,000.00	4,428.99	490.00	0.00	0.00	400.00	400.00	0.00%
	Sub- Total Other	**3,000.00**	**4,428.99**	**490.00**	**0.00**	**0.00**	**400.00**	**400.00**	0.00%
	Total- 2102 School Resource Officer	**3,000.00**	**4,428.99**	**490.00**	**0.00**	**0.00**	**400.00**	**400.00**	0.00%
	400 Capital Improvement Fund								
	2103 K-9 Unit								
	Other:								
400.2103.57000	MACHINERY AND EQUIPMENT	1,233.60	17,479.46	101,323.18	0.00	0.00	500.00	500.00	0.00%
	Sub- Total Other	**1,233.60**	**17,479.46**	**101,323.18**	**0.00**	**0.00**	**500.00**	**500.00**	0.00%
	Total- 2102 School Resource Officer	**1,233.60**	**17,479.46**	**101,323.18**	**0.00**	**0.00**	**500.00**	**500.00**	0.00%
	400 Capital Improvement Fund								
	2200 Fire								
	Other:								
400.2200.57000	MACHINERY AND EQUIPMENT	26,430.81	18,813.58	22,629.56	45,267.93	38,508.97	70,000.00	31,491.03	69.57%
400.2200.57200	BUILDINGS AND IMPROVEMENTS	4,500.00	0.00	9,994.71	532.00	14,469.31	37,500.00	23,030.69	4329.08%
	Sub- Total Other	**30,930.81**	**18,813.58**	**32,624.27**	**45,799.93**	**52,978.28**	**107,500.00**	**54,521.72**	119.04%
	Total- 2200 Fire	**30,930.81**	**18,813.58**	**32,624.27**	**45,799.93**	**52,978.28**	**107,500.00**	**54,521.72**	119.04%
	400 Capital Improvement Fund								
	4200 Golf								
	Other:								
400.4200.57000	MACHINERY AND EQUIPMENT	0.00	0.00	24,998.00	0.00	0.00	26,000.00	26,000.00	0.00%
400.4200.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**0.00**	**0.00**	**24,998.00**	**0.00**	**0.00**	**26,000.00**	**26,000.00**	0.00%
	Total- 4200 Golf	**0.00**	**0.00**	**24,998.00**	**0.00**	**0.00**	**26,000.00**	**26,000.00**	0.00%
	400 Capital Improvement Fund								
	4300 Pool								
	Other:								
400.4300.57000	MACHINERY AND EQUIPMENT	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.4300.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**3,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00%
	Total- 4300 Pool	**3,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00%
	400 Capital Improvement Fund								
	4400 Parks/Rec								
	Other:								
400.4400.57000	MACHINERY AND EQUIPMENT	0.00	2,791.00	59,266.91	3,799.00	0.00	25,000.00	25,000.00	658.07%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
400.4400.57200	BUILDINGS AND IMPROVEMENTS	0.00	51,934.10	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**0.00**	**54,725.10**	**59,266.91**	**3,799.00**	**0.00**	**25,000.00**	**25,000.00**	**658.07%**
	Total- 4400 Parks/Rec	**0.00**	**54,725.10**	**59,266.91**	**3,799.00**	**0.00**	**25,000.00**	**25,000.00**	**658.07%**
	400 Capital Improvement Fund								
	4700 Cemetery								
	Other:								
400.4700.57000	MACHINERY AND EQUIPMENT	8,000.00	14,330.53	10,000.00	0.00	7,708.36	12,000.00	4,291.64	0.00%
400.4700.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	7,000.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**8,000.00**	**14,330.53**	**10,000.00**	**7,000.00**	**7,708.36**	**12,000.00**	**4,291.64**	**61.31%**
	Total- 4400 Parks/Rec	**8,000.00**	**14,330.53**	**10,000.00**	**7,000.00**	**7,708.36**	**12,000.00**	**4,291.64**	**61.31%**
	400 Capital Improvement Fund								
	5100 Streets								
	Other:								
400.5100.53365	SERV.FEES-BOND ISSUANCE COST	12,033.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
400.5100.57000	MACHINERY AND EQUIPMENT	44,656.00	64,683.75	63,040.00	73,000.00	128,054.43	0.00	(128,054.43)	-175.42%
400.5100.57200	BUILDINGS AND IMPROVEMENTS	44,509.00	84,442.00	99,148.00	81,406.21	84,616.75	175,000.00	90,383.25	111.03%
400.5100.57400	SIDEWALK UPGRADES/IMPROVEMENTS	29,673.50	3,452.00	23,407.50	19,254.00	829.50	20,000.00	19,170.50	99.57%
400.5100.57500	STREET IMPROVEMENTS	1,595,879.65	1,465,150.95	802,224.95	1,206,983.42	708,820.66	850,000.00	141,179.34	11.70%
	Sub- Total Other	**1,726,751.70**	**1,617,728.70**	**987,820.45**	**1,380,643.63**	**922,321.34**	**1,045,000.00**	**122,678.66**	**8.89%**
	Total- 5100 Streets	**1,726,751.70**	**1,617,728.70**	**987,820.45**	**1,380,643.63**	**922,321.34**	**1,045,000.00**	**122,678.66**	**8.89%**
	400 Capital Improvement Fund								
	5200 Garage								
	Other:								
400.5200.57000	MACHINERY AND EQUIPMENT	0.00	0.00	60,199.95	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**0.00**	**0.00**	**60,199.95**	**0.00**	**0.00**	**0.00**	**0.00**	0.00%
	Total- 5200 Garage	**0.00**	**0.00**	**60,199.95**	**0.00**	**0.00**	**0.00**	**0.00**	0.00%
	400 Capital Improvement Fund								
	9900 Transfer Accounts								
	Other:								
400.9900.59470	TR-TO 170 MUN.IN.TAX FUND	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00%
400.9900.59530	TR-TO 437 N PERRY ST IMP FD	0.00	0.00	0.00	0.00	0.00	261,000.00	261,000.00	0.00%
400.9900.59545	TR-TO 300 BOND RETIREMENT FUND	56,500.00	56,500.00	52,000.00	49,750.00	57,750.00	0.00	(57,750.00)	-116.08%
400.9900.59560	TR-TO 436 W CLINTON/ERIE STS IMP FD	0.00	0.00	0.00	0.00	0.00	385,000.00	385,000.00	0.00%
400.9900.59620	TR-TO 242 FIRE EQUIP.FUND	56,320.00	53,760.00	56,320.00	53,760.00	56,320.00	140,800.00	84,480.00	157.14%
400.9900.59630	TR-TO 401 CIP FUNDING RES FD	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
400.9900.59640	TR TO 410 FIRE FAC. FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**112,820.00**	**110,260.00**	**108,320.00**	**113,510.00**	**124,070.00**	**796,800.00**	**672,730.00**	**592.66%**
	Total- 9900 Transfer Accounts	**112,820.00**	**110,260.00**	**108,320.00**	**113,510.00**	**124,070.00**	**796,800.00**	**672,730.00**	**592.66%**
Fund: 400	CAPITAL IMPROVEMENT FUND	2,156,413.65	2,089,270.08	1,682,450.31	2,082,563.13	1,536,732.43	2,432,475.00	895,742.57	43.01%
	420 One Time Strat. Comm. Grant Fund								
	6200 Water Treatment								
	Other:								
420.6200.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	135,000.00	0.00	(135,000.00)	0.00%
Fund: 420	ONE TIME STRAT. COMM. GRANT FUND	0.00	0.00	0.00	0.00	135,000.00	0.00	(135,000.00)	0.00%
	430 2025 Fire Truck Acquisition Fund								
	2200 Fire Department								
	Other:							0.00	0.00%
430.2200.53365	SERVICE FEES-BOND ISSUANCE COST	0.00	0.00	0.00	0.00	26,000.00	0.00	(26,000.00)	0.00%
430.2200.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	575,015.88	0.00	(575,015.88)	0.00%
430.2200.58000	PRINCIPAL PAYMENT-BONDS GO	0.00	0.00	0.00	0.00	0.00	53,000.00	53,000.00	0.00%
430.2200.58500	INTEREST PAYMENT-BONDS-GO	0.00	0.00	0.00	0.00	9,110.83	28,275.00	19,164.17	0.00%
Fund: 430	2025 FIRE TRUCK ACQUISITION FD	0.00	0.00	0.00	0.00	610,126.71	81,275.00	(528,851.71)	0.00%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	434 Oakwood Ave. Imp. Project Fund								
	5100 Streets								
	Other:								
434.5100.57500	STREET IMPROVEMENTS	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00%
Fund: 434	OAKWOOD AVE IMP. PROJECT FUND	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00%
	435 E. Washington St. Imp. Project Fund								
	5100 Streets								
	Other:								
435.5100.57500	STREET IMPROVEMENTS	0.00	0.00	0.00	0.00	1,225,567.40	0.00	(1,225,567.40)	0.00%
435.5100.57700	WATER IMPROVEMENTS	0.00	0.00	0.00	0.00	392,813.89	0.00	(392,813.89)	0.00%
435.5100.57800	SANITARY SEWER IMPROVEMENTS	0.00	0.00	0.00	0.00	1,251,384.23	0.00	(1,251,384.23)	0.00%
435.5100.57900	STORM SEWER IMPROVEMENTS	0.00	0.00	0.00	0.00	229,466.02	0.00	(229,466.02)	0.00%
	Sub- Total Other	**0.00**	**0.00**	**0.00**	**0.00**	**3,099,231.54**	**0.00**	**(3,099,231.54)**	**0.00%**
	Total- 5100 Streets	**0.00**	**0.00**	**0.00**	**0.00**	**3,099,231.54**	**0.00**	**(3,099,231.54)**	**0.00%**
	435 E. Washington St. Imp. Project Fund								
	9900 Transfers								
	Other:								
435.9900.59580	TR-TO 521 SEWER UTY. REPLCMNT & IMP FD	0.00	0.00	0.00	0.00	50,768.46	0.00	(50,768.46)	0.00%
	Sub- Total Other	**0.00**	**0.00**	**0.00**	**0.00**	**50,768.46**	**0.00**	**(50,768.46)**	**0.00%**
	Total- 9900 Transfers	**0.00**	**0.00**	**0.00**	**0.00**	**50,768.46**	**0.00**	**(50,768.46)**	**0.00%**
Fund: 435	E WASHINGTON ST IMPROVEMENT FD	0.00	0.00	0.00	0.00	3,150,000.00	0.00	(3,150,000.00)	0.00%
	436 W. Clinton/Erie Sts Imp. Fund								
	5100 Streets, 6210 Water Dis, 6310 Waste Water								
	Other:								
436.5100.57500	STREET IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	385,000.00	385,000.00	0.00%
436.6210.57700	WATER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	196,000.00	196,000.00	0.00%
436.6310.57800	SANITARY SEWER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	715,500.00	715,500.00	0.00%
436.6310.57900	STORM SEWER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	60,000.00	60,000.00	0.00%
	Sub- Total Other	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,356,500.00**	**1,356,500.00**	**0.00%**
	Total- 5100 Streets, 6210 Water Dis, 6310 Waste Water	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,356,500.00**	**1,356,500.00**	**0.00%**
Fund: 436	W. CLINTON/ERIE STS IMP. FD.	0.00	0.00	0.00	0.00	0.00	1,356,500.00	1,356,500.00	0.00%
	437 N. Perry St. Imp Fd.								
	5100 Streets, 6210 Water Dis, 6310 Waste Water								
	Other:								
437.5100.57500	STREET IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	261,000.00	261,000.00	0.00%
437.6210.57700	WATER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	306,000.00	306,000.00	0.00%
437.6310.57800	SANITARY SEWER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	224,000.00	224,000.00	0.00%
437.6310.57900	STORM SEWER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	74,000.00	74,000.00	0.00%
	Sub- Total Other	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**865,000.00**	**865,000.00**	**0.00%**
	Total- 5100 Streets, 6210 Water Dis, 6310 Waste Water	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**865,000.00**	**865,000.00**	**0.00%**
Fund: 437	N. PERRY ST IMP. FD.	0.00	0.00	0.00	0.00	0.00	865,000.00	865,000.00	0.00%
	500 Electric Utility Revenue Fund								
	1520 Utilities								
	Other:								
500.1520.57000	MACHINERY AND EQUIPMENT	0.00	11,015.90	49,750.00	0.00	0.00	0.00	0.00	0.00%
500.1520.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**0.00**	**11,015.90**	**49,750.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total- 1520 Utilities	**0.00**	**11,015.90**	**49,750.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	500 Electric Utility Revenue Fund								
	6110 & 6111 Electric								
	Personal Services:								

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
500.6110.51100	SALARY-NON BARGAINING	203,608.74	206,472.59	227,387.39	234,008.32	242,594.40	444,259.00	201,664.60	86.18%
500.6110.51101	SALARY-NON BARG-OVERTIME	466.36	714.68	1,380.75	316.63	65.46	5,238.00	5,172.54	1633.62%
500.6110.51190	SALARY-SEASONAL	0.00	0.00	0.00	0.00	0.00	3,143.00	3,143.00	0.00%
500.6110.51200	SALARY-AFSCME	768,732.86	786,795.89	788,285.85	872,329.12	940,180.87	1,045,357.00	105,176.13	12.06%
500.6110.51201	SALARY-AFSCME-OVERTIME	22,854.17	25,572.44	56,051.55	57,107.63	54,338.84	41,800.00	(12,538.84)	-21.96%
500.6110.51500	PERS	133,761.86	137,602.53	148,367.23	161,198.99	171,455.99	197,574.00	26,118.01	16.20%
500.6110.51600	WORKER'S COMPENSATION	12,091.71	1,679.41	22,549.70	20,112.73	25,569.08	30,796.00	5,226.92	25.99%
500.6110.51700	MEDICARE-CITY SHARE	13,915.85	14,270.16	14,979.17	16,300.25	17,304.36	22,327.00	5,022.64	30.81%
500.6110.51710	HOSPITALIZATION INSURANCE	200,373.35	196,819.56	206,045.76	224,333.36	237,241.12	294,624.00	57,382.88	25.58%
500.6110.51750	LIFE INSURANCE	556.16	509.40	641.51	686.92	679.59	1,100.00	420.41	61.20%
	Sub-Total Personal Services	**1,356,361.06**	**1,370,436.66**	**1,465,688.91**	**1,586,393.95**	**1,689,429.71**	**2,086,218.00**	**396,788.29**	**25.01%**
	Other								
500.6110.52000	TRAVEL,TRAINING AND EDUCATION	13,820.37	29,430.94	38,929.82	39,013.22	46,814.08	56,600.00	9,785.92	25.08%
500.6110.52010	MEMBERSHIPS AND DUES	14,553.48	19,343.32	14,610.58	16,185.63	15,707.91	15,950.00	242.09	1.50%
500.6110.53050	UTILITIES - ELECTRIC STREET LIGHTS	34,315.30	34,223.17	34,380.99	34,388.82	35,055.61	36,000.00	944.39	2.75%
500.6110.53110	UTILITIES-ELECTRIC	41,454.07	40,793.99	33,801.96	33,205.61	36,970.04	45,000.00	8,029.96	24.18%
500.6110.53111	UTILITIES-NATURAL GAS	3,197.93	4,571.24	5,341.69	3,269.50	4,883.50	6,100.00	1,216.50	37.21%
500.6110.53113	UTILITIES-WATER AND SEWER	1,195.27	1,261.03	2,263.22	3,363.63	3,123.20	3,810.00	686.80	20.42%
500.6110.53114	UTILITIES-TELEPHONE	4,215.03	4,051.19	3,880.57	5,193.34	5,229.19	6,060.00	830.81	16.00%
500.6110.53115	UTILITIES-CABLE	600.00	600.00	600.00	600.00	600.00	600.00	0.00	0.00%
500.6110.53250	RENTS AND LEASES	151.08	14,019.59	13,700.00	13,866.62	13,700.00	15,000.00	1,300.00	9.38%
500.6110.53260	SERV.CNT.-AMP-ECOSMART CHOICE PGM.	212.51	225.45	202.71	205.09	235.73	500.00	264.27	128.86%
500.6110.53270	SERV.CNT.-NOCAC CARING FUND	0.00	0.00	0.00	0.00	10,721.66	0.00	(10,721.66)	0.00%
500.6110.53300	SERV.FEES-PROFESSIONAL	681,288.61	88,578.91	37,053.60	50,216.06	35,192.24	86,800.00	51,607.76	102.77%
500.6110.53330	SERVICE FEES-TRANSMISSION OWNER COMPLNC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
500.6110.53510	CNT.MAINT-VEHICLES	6,592.31	0.00	7,668.48	13,052.33	5,335.23	10,000.00	4,664.77	35.74%
500.6110.53520	CNT.MAINT-EQUIPMENT	7,431.66	4,106.30	8,994.35	4,506.16	8,074.00	9,000.00	926.00	20.55%
500.6110.53610	CNT.MAINT-BUILDINGS & STRUCTURES	13,025.33	16,237.98	10,141.55	21,719.88	8,214.10	26,050.00	17,835.90	82.12%
500.6110.53700	INSURANCES AND BONDING	35,440.38	41,973.09	47,990.39	55,055.35	43,244.29	48,900.00	5,655.71	10.27%
500.6110.53710	INSURANCES-CLAIMS DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
500.6110.53810	LEGAL ADVERTISING	1,320.00	2,162.50	2,437.50	2,737.50	2,660.50	3,500.00	839.50	30.67%
500.6110.54100	SUPPLIES-OFFICE	227.99	187.64	336.40	312.09	276.05	500.00	223.95	71.76%
500.6110.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	190.10	453.33	441.20	602.01	670.92	1,000.00	329.08	54.66%
500.6110.54200	SUPPLIES-OPERATING MATERIALS	34,448.72	13,728.78	27,501.00	15,235.97	23,798.22	30,000.00	6,201.78	40.70%
500.6110.54230	SUPPLIES-GASOLINE/DIESEL FUEL	25,076.55	29,069.78	34,759.40	33,139.60	30,475.90	35,000.00	4,524.10	13.65%
500.6110.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	1,772.20	2,368.89	14,870.76	7,837.41	16,370.91	12,000.00	(4,370.91)	-55.77%
500.6110.54400	SUPPLIES-ELECTRICAL	38,507.51	41,544.93	67,570.98	88,480.53	76,970.58	90,000.00	13,029.42	14.73%
500.6110.54410	SUPPLIES-TRANSFORMERS	26,791.77	101,261.45	159,269.00	260,872.30	127,409.77	150,000.00	22,590.23	8.66%
500.6110.54420	SUPPLIES-ELECTRIC OVERHEAD	49,755.27	65,099.89	72,083.88	69,466.54	84,095.90	90,000.00	5,904.10	8.50%
500.6110.54430	SUPPLIES-ELECTRIC SUBSTATION	12,493.34	16,825.41	17,132.06	7,976.85	15,337.88	20,000.00	4,662.12	58.45%
500.6110.54500	SUPPLIES-OTHER EQUIPMENT	10,351.13	10,161.08	18,406.45	7,590.49	17,488.94	20,000.00	2,511.06	33.08%
500.6110.54510	SUPPLIES-METERS/METER TESTING	15,793.60	18,932.92	21,404.82	17,618.10	224,267.67	230,000.00	5,732.33	32.54%
500.6110.54800	SUPPLIES-UNIFORMS	7,552.12	7,451.57	9,358.80	8,739.73	9,187.91	14,500.00	5,312.09	60.78%
500.6110.56000	MISCELLANEOUS OPERATING COSTS	10,876.44	14,243.51	17,083.70	11,696.12	9,860.90	18,000.00	8,139.10	69.59%
500.6110.56200	STATE TAX-kWH USE TAX	101,854.00	105,473.00	102,556.00	110,499.19	114,305.00	110,000.00	(4,305.00)	-3.90%
500.6110.56900	UNDEFINED CONTINGENCIES	0.00	0.00	2,572.50	71,393.00	0.00	87,500.00	87,500.00	122.56%
500.6110.57000	MACHINERY AND EQUIPMENT	8,446.36	10,328.81	14,453.22	11,279.16	23,064.26	15,000.00	(8,064.26)	-71.50%
500.6110.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
500.6110.57300	TRAFFIC SIGNAL UPGRD./IMP.	55.28	3,326.00	47,296.46	1,288.00	2,446.00	10,000.00	7,554.00	586.49%
500.6110.57600	ELECTRIC IMPROVEMENTS	53,398.08	83,831.93	79,413.08	79,244.35	82,622.34	80,000.00	(2,622.34)	-3.31%
500.6110.58400	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
500.6110.58900	INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
500.6110.59000	REFUNDS-MISCELLANEOUS	4,107.62	6,653.06	6,159.76	3,312.84	4,394.58	6,500.00	2,105.42	63.55%
500.6110.59040	REFUNDS-PSCAF CORRECTION	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00%
500.6111.53100	PURCHASED POWER CONTRACTS	12,887,124.84	12,890,324.47	12,371,924.81	12,490,598.36	13,217,773.19	13,500,000.00	282,226.81	2.26%
	Sub- Total Other	**14,147,636.25**	**13,722,845.15**	**13,346,591.69**	**13,593,761.38**	**14,356,578.20**	**14,890,870.00**	**534,291.80**	**3.93%**
	Total- 6110 & 6111 Electric	**15,503,997.31**	**15,093,281.81**	**14,812,280.60**	**15,180,155.33**	**16,046,007.91**	**16,977,088.00**	**931,080.09**	**6.13%**

500 Electric Utility Revenue Fund

9800 Reimb.

Other:

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
500.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	863,358.43	853,064.19	887,337.51	973,164.65	1,000,184.23	1,152,500.00	152,315.77	15.65%
500.9800.59130	REIMB.-SHARED LABOR EXPENSES	64.00	0.00	745.00	62.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**863,422.43**	**853,064.19**	**888,082.51**	**973,226.65**	**1,000,184.23**	**1,152,500.00**	**152,315.77**	**15.65%**
	Total- 6110 & 6111 Electric	**863,422.43**	**853,064.19**	**888,082.51**	**973,226.65**	**1,000,184.23**	**1,152,500.00**	**152,315.77**	**15.65%**

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	500 Electric Utility Revenue Fund								
	9900 Transfers								
	Other:								
500.9900.59480	TR-TO 180 KWH TAX COL. FUND (GF)	489,124.06	488,711.67	565,868.84	479,679.08	482,582.65	553,980.00	71,397.35	14.88%
500.9900.59825	TR-TO-503 ELECTRIC DEV FUND	0.00	0.00	400,000.00	400,000.00	400,000.00	400,000.00	0.00	0.00%
	Sub- Total Other	**489,124.06**	**488,711.67**	**965,868.84**	**879,679.08**	**882,582.65**	**953,980.00**	**71,397.35**	**8.12%**
	Total- 9900 Transfers	**489,124.06**	**488,711.67**	**965,868.84**	**879,679.08**	**882,582.65**	**953,980.00**	**71,397.35**	**8.12%**
Fund: 500	ELECTRIC UTILITY REVENUE FUND	16,856,543.80	16,446,073.57	16,715,981.95	17,033,061.06	17,928,774.79	19,083,568.00	1,154,793.21	6.78%
	503 Electric Development Fund								
	6110 Electric								
	Other:								
503.6110.57000	MACHINERY AND EQUIPMENT	31,922.49	272,909.00	309,845.00	0.00	0.00	150,000.00	150,000.00	0.00%
503.6110.57200	BUILDINGS AND IMPROVEMENTS	94,171.60	26,024.80	0.00	0.00	0.00	0.00	0.00	0.00%
503.6110.57600	ELECTRIC IMPROVEMENTS	0.00	21,003.00	282,199.97	785,007.32	936,038.15	750,000.00	(186,038.15)	-23.70%
	Sub- Total Other	**126,094.09**	**319,936.80**	**592,044.97**	**785,007.32**	**936,038.15**	**900,000.00**	**(36,038.15)**	**-4.59%**
	Total- 6110 Electric	**126,094.09**	**319,936.80**	**592,044.97**	**785,007.32**	**936,038.15**	**900,000.00**	**(36,038.15)**	**-4.59%**
	500 Electric Utility Revenue Fund								
	9900 Transfers								
	Other:								
503.9900.59250	TRANS OUT	1,069,412.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**1,069,412.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total- 9900 Transfers	**1,069,412.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 503	ELECTRIC DEVELOPMENT FUND	1,195,506.09	319,936.80	592,044.97	785,007.32	936,038.15	900,000.00	(36,038.15)	-4.59%
	510 Water Revenue Fund								
	1520 Utilities								
	Other:								
510.1520.57000	MACHINERY AND EQUIPMENT	0.00	4,270.93	19,900.00	0.00	0.00	0.00	0.00	0.00%
510.1520.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**0.00**	**4,270.93**	**19,900.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total- 6110 Electric	**0.00**	**4,270.93**	**19,900.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	510 Water Revenue Fund								
	6200 Water Treatment								
	Personal Services:								
510.6200.51100	SALARY-NON BARGAINING	162,118.99	165,019.63	171,283.72	178,189.37	189,370.02	220,510.00	31,139.98	17.48%
510.6200.51101	SALARY-NON BARG-OVERTIME	0.00	180.23	352.50	1,440.48	2,316.44	6,285.00	3,968.56	275.50%
510.6200.51190	SALARY-SEASONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
510.6200.51200	SALARY-AFSCME	247,753.67	243,694.84	256,112.86	267,603.22	270,075.67	288,898.00	18,822.33	7.03%
510.6200.51201	SALARY-AFSCME-OVERTIME	2,386.72	2,075.01	11,512.08	14,685.29	8,995.80	12,540.00	3,544.20	24.13%
510.6200.51500	PERS	55,455.67	56,722.01	61,209.86	63,240.19	66,082.46	73,953.00	7,870.54	12.45%
510.6200.51600	WORKER'S COMPENSATION	4,981.28	695.39	9,089.46	8,232.87	10,148.83	10,565.00	416.17	5.05%
510.6200.51700	MEDICARE-CITY SHARE	5,653.61	5,693.80	6,072.26	6,402.15	6,406.93	7,659.00	1,252.07	19.56%
510.6200.51710	HOSPITALIZATION INSURANCE	113,930.09	105,849.26	111,530.50	117,574.33	138,790.99	158,926.00	20,135.01	17.13%
510.6200.51750	LIFE INSURANCE	268.80	287.68	302.40	302.40	316.70	420.00	103.30	34.16%
	Sub-Total Personal Services	**592,548.83**	**580,217.85**	**627,465.64**	**657,670.30**	**692,503.84**	**779,756.00**	**87,252.16**	**13.27%**
	Other								
510.6200.52000	TRAVEL,TRAINING AND EDUCATION	4,975.23	7,484.67	4,840.31	5,232.75	5,174.30	7,650.00	2,475.70	47.31%
510.6200.52010	MEMBERSHIPS AND DUES	1,628.00	1,646.00	1,648.00	1,704.25	1,612.00	1,950.00	338.00	19.83%
510.6200.53110	UTILITIES-ELECTRIC	268,790.29	281,544.01	285,202.85	277,125.78	276,626.35	300,000.00	23,373.65	8.43%
510.6200.53111	UTILITIES-NATURAL GAS	19,338.07	29,073.13	25,454.04	21,724.00	22,986.00	30,000.00	7,014.00	32.29%
510.6200.53113	UTILITIES-WATER AND SEWER	20,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
510.6200.53114	UTILITIES-TELEPHONE	4,556.78	4,504.83	4,512.56	4,651.73	4,802.69	5,170.00	367.31	7.90%
510.6200.53115	UTILITIES-CABLE	300.00	300.00	300.00	300.00	300.00	300.00	0.00	0.00%
510.6200.53250	RENTS AND LEASES	0.00	0.00	0.00	440.00	500.00	1,600.00	1,100.00	250.00%
510.6200.53300	SERV.FEES-PROFESSIONAL	29,893.29	26,673.10	22,083.73	51,313.83	60,566.94	50,000.00	(10,566.94)	-20.59%
510.6200.53361	SERV.FEES-BOND COUNSEL	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
510.6200.53365	SERV.FEES-BOND ISSUANCE COST	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
510.6200.53370	SERV.FEES-EPA PERMITS	8,740.60	9,835.60	5,920.60	8,780.60	8,552.60	10,000.00	1,447.40	16.48%
510.6200.53435	CNT.-HCWSB-WATER REVENUES PAYABLE	74,619.42	71,626.16	93,230.39	103,228.67	114,392.53	115,000.00	607.47	0.59%
510.6200.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
510.6200.53520	CNT.MAINT-EQUIPMENT	19,784.56	26,051.03	24,487.88	42,447.15	53,676.33	47,950.00	(5,726.33)	-13.49%
510.6200.53610	CNT.MAINT-BUILDINGS & STRUCTURES	16,188.88	6,317.88	11,693.00	9,015.00	15,242.68	26,250.00	11,007.32	122.10%
510.6200.53700	INSURANCES AND BONDING	65,351.56	77,957.15	87,536.08	99,315.15	42,424.12	48,000.00	5,575.88	5.61%
510.6200.53810	LEGAL ADVERTISING	0.00	0.00	0.00	0.00	0.00	100.00	100.00	0.00%
510.6200.54100	SUPPLIES-OFFICE	300.00	330.72	0.00	439.94	722.32	1,000.00	277.68	63.12%
510.6200.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	45.33	203.04	498.12	876.61	1,090.88	1,500.00	409.12	46.67%
510.6200.54200	SUPPLIES-OPERATING MATERIALS	17,760.51	21,036.32	24,735.88	26,156.12	24,821.97	27,500.00	2,678.03	10.24%
510.6200.54230	SUPPLIES-GASOLINE/DIESEL FUEL	2,326.70	4,249.62	3,359.89	3,694.68	3,223.03	4,500.00	1,276.97	34.56%
510.6200.54240	SUPPLIES-CHEMICALS	261,646.46	365,448.60	403,884.26	462,075.80	400,138.84	440,000.00	39,861.16	8.63%
510.6200.54245	SUPPLIES-MIEX-RESIN & SALT	28,639.57	30,304.95	48,447.36	40,341.33	39,922.39	45,000.00	5,077.61	12.59%
510.6200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
510.6200.54500	SUPPLIES-OTHER EQUIPMENT	21,987.72	30,997.22	36,534.70	35,474.24	48,280.12	44,500.00	(3,780.12)	-10.66%
510.6200.54700	SUPPLIES-SMALL TOOLS	200.00	387.90	33.96	186.80	788.45	1,000.00	211.55	113.25%
510.6200.54800	SUPPLIES-UNIFORMS	2,342.23	2,917.07	2,852.01	3,299.93	2,830.84	3,200.00	369.16	11.19%
510.6200.56000	MISCELLANEOUS OPERATING COSTS	1,001.49	2,688.52	965.29	1,374.84	1,535.68	3,000.00	1,464.32	106.51%
510.6200.56900	UNDEFINED CONTINGENCIES	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	0.00%
510.6200.57000	MACHINERY AND EQUIPMENT	16,576.21	24,432.12	1,437.00	12,652.46	54,903.70	24,500.00	(30,403.70)	-240.30%
510.6200.57200	BUILDINGS AND IMPROVEMENTS	22,425.00	26,216.75	14,693.00	84,021.00	228,160.84	308,700.00	80,539.16	95.86%
510.6200.57700	WATER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
510.6200.58050	PRINCIPAL PAYMENT-BONDS-REVENUE	300,175.97	265,766.19	0.00	0.00	0.00	0.00	0.00	0.00%
510.6200.58550	INTEREST PAYMENT-BONDS-REVENUE	28,138.01	33,768.74	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**1,237,731.88**	**1,352,761.32**	**1,105,350.91**	**1,296,872.66**	**1,414,275.60**	**1,630,370.00**	**216,094.40**	**16.66%**
	Total- 6200 Water Treatment	**1,830,280.71**	**1,932,979.17**	**1,732,816.55**	**1,954,542.96**	**2,106,779.44**	**2,410,126.00**	**303,346.56**	**15.52%**
	510 Water Revenue Fund								
	6210 Water Distribution								
	Personal Services:								
510.6210.51100	SALARY-NON BARGAINING	54,705.49	58,610.61	60,969.65	60,166.12	74,480.10	89,530.00	15,049.90	25.01%
510.6210.51190	SALARY-SEASONAL	0.00	0.00	0.00	0.00	0.00	8,904.00	8,904.00	0.00%
510.6210.51200	SALARY-AFSCME	268,942.97	258,218.13	247,164.40	272,808.89	294,382.26	314,129.00	19,746.74	7.24%
510.6210.51201	SALARY-AFSCME-OVERTIME	4,699.37	2,802.68	2,421.22	5,192.13	5,794.85	10,450.00	4,655.15	89.66%
510.6210.51500	PERS	43,456.72	44,113.62	43,022.58	47,008.95	51,799.13	59,222.00	7,422.87	15.79%
510.6210.51600	WORKER'S COMPENSATION	3,982.41	553.84	7,069.32	5,789.52	7,429.89	8,460.00	1,030.11	17.79%
510.6210.51700	MEDICARE-CITY SHARE	4,468.41	4,269.40	4,227.01	4,632.46	5,132.53	6,134.00	1,001.47	21.62%
510.6210.51710	HOSPITALIZATION INSURANCE	103,680.20	102,970.29	82,759.94	99,463.32	110,625.05	129,331.00	18,705.95	18.81%
510.6210.51750	LIFE INSURANCE	199.20	239.38	260.11	256.56	256.52	413.00	156.48	60.99%
	Sub-Total Personal Services	**484,134.77**	**471,777.95**	**447,894.23**	**495,317.95**	**549,900.33**	**626,573.00**	**76,672.67**	**15.48%**
	Other								
510.6210.52000	TRAVEL,TRAINING AND EDUCATION	1,726.12	3,791.20	4,920.50	3,848.53	3,559.81	7,200.00	3,640.19	94.59%
510.6210.52010	MEMBERSHIPS AND DUES	447.38	512.95	162.79	329.46	305.08	570.00	264.92	80.41%
510.6210.53110	UTILITIES-ELECTRIC	4,052.77	3,729.85	3,270.49	2,966.97	2,929.24	4,120.00	1,190.76	40.13%
510.6210.53111	UTILITIES-NATURAL GAS	1,279.19	1,828.51	2,136.66	1,307.80	1,953.40	2,440.00	486.60	37.21%
510.6210.53113	UTILITIES-WATER AND SEWER	513.60	504.40	905.27	1,345.44	1,249.29	1,530.00	280.71	20.86%
510.6210.53114	UTILITIES-TELEPHONE	2,305.15	2,435.49	2,059.89	2,077.16	2,471.69	5,320.00	2,848.31	137.13%
510.6210.53115	UTILITIES-CABLE	50.00	50.00	70.84	50.00	50.00	50.00	0.00	0.00%
510.6210.53250	RENTS AND LEASES	0.00	0.00	0.00	0.00	0.00	450.00	450.00	0.00%
510.6210.53300	SERV.FEES-PROFESSIONAL	13,686.94	17,835.79	26,821.77	19,376.16	8,580.67	34,495.00	25,914.33	133.74%
510.6210.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
510.6210.53520	CNT.MAINT-EQUIPMENT	4,400.00	3,300.00	2,656.28	3,000.00	3,048.88	4,500.00	1,451.12	48.37%
510.6210.53525	CNT.MAINT-METER REPAIR	677.00	787.50	118.00	119.00	120.00	300.00	180.00	151.26%
510.6210.53610	CNT.MAINT-BUILDINGS & STRUCTURES	5,165.22	6,495.20	3,706.08	8,570.79	2,193.74	10,520.00	8,326.26	97.15%
510.6210.53700	INSURANCES AND BONDING	550.54	611.00	676.73	1,030.79	1,055.68	1,200.00	144.32	14.00%
510.6210.54100	SUPPLIES-OFFICE	422.99	231.93	521.22	569.41	524.92	640.00	115.08	20.21%
510.6210.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	19.27	27.81	31.45	1,626.15	1,200.00	2,100.00	900.00	55.35%
510.6210.54200	SUPPLIES-OPERATING MATERIALS	28,191.29	41,172.86	30,942.42	28,137.81	35,338.16	50,000.00	14,661.84	52.11%
510.6210.54230	SUPPLIES-GASOLINE/DIESEL FUEL	9,810.93	14,783.55	16,268.03	14,908.22	14,949.19	20,400.00	5,450.81	36.56%
510.6210.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
510.6210.54500	SUPPLIES-OTHER EQUIPMENT	0.00	1,370.50	0.00	0.00	124.72	1,000.00	875.28	0.00%
510.6210.54510	SUPPLIES-METERS/METER TESTING	35,542.67	64,196.65	38,478.78	70,141.96	96,128.46	115,000.00	18,871.54	26.90%
510.6210.54700	SUPPLIES-SMALL TOOLS	1,733.50	1,116.55	592.41	345.57	1,246.09	2,000.00	753.91	218.16%
510.6210.54800	SUPPLIES-UNIFORMS	2,757.05	2,134.98	2,947.71	2,719.52	2,393.32	3,185.00	791.68	29.11%
510.6210.56000	MISCELLANEOUS OPERATING COSTS	403.98	464.46	432.48	1,201.51	1,295.98	1,600.00	304.02	25.30%
510.6210.57000	MACHINERY AND EQUIPMENT	0.00	110,097.83	54,477.80	125,399.51	20,901.85	297,500.00	276,598.15	220.57%
510.6210.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	1,968.89	0.00	1,000.00	1,000.00	50.79%

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	Sub- Total Other	**113,735.59**	**277,479.01**	**192,197.60**	**291,040.65**	**201,620.17**	**570,120.00**	**368,499.83**	**126.61%**
	Total- 6210 Water Distribution	**597,870.36**	**749,256.96**	**640,091.83**	**786,358.60**	**751,520.50**	**1,196,693.00**	**445,172.50**	**56.61%**
	510 Water Revenue Fund								
	9800 Reimbursments								
	Other								
510.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	425,766.79	420,549.91	435,828.93	489,214.11	517,207.86	593,960.00	76,752.14	15.69%
510.9800.59130	REIMB.-SHARED LABOR EXPENSES	1,953.00	2,396.00	5,869.00	3,978.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**427,719.79**	**422,945.91**	**441,697.93**	**493,192.11**	**517,207.86**	**593,960.00**	**76,752.14**	**15.56%**
	Total- 6210 Water Distribution	**427,719.79**	**422,945.91**	**441,697.93**	**493,192.11**	**517,207.86**	**593,960.00**	**76,752.14**	**15.56%**
	510 Water Revenue Fund								
	9900 Transfers								
	Other								
510.9900.59835	TR-TO 511 WATER DEP.RES.FUND	455,600.00	450,000.00	600,000.00	121,000.00	241,000.00	241,000.00	0.00	0.00%
510.9900.59840	TR-TO 512 WATER DEBT RESERVE FUND	79,094.00	80,000.00	331,050.00	335,045.00	335,045.00	250,000.00	(85,045.00)	-25.38%
510.9900.59841	TR-TO 513 WATER OWDA BOND RET.FD.	22,552.00	22,000.00	22,000.00	19,901.00	22,775.00	0.00	(22,775.00)	-114.44%
510.9900.59849	TR-TO 519 WTR PLANT REN.IMP.FD.	832,534.00	650,000.00	590,200.00	482,975.00	482,975.00	574,275.00	91,300.00	18.90%
	Sub- Total Other	**1,389,780.00**	**1,202,000.00**	**1,543,250.00**	**958,921.00**	**1,081,795.00**	**1,065,275.00**	**(16,520.00)**	**-1.72%**
	Total- 6210 Water Distribution	**1,389,780.00**	**1,202,000.00**	**1,543,250.00**	**958,921.00**	**1,081,795.00**	**1,065,275.00**	**(16,520.00)**	**-1.72%**
Fund: 510	WATER REVENUE FUND	4,245,650.86	4,312,077.97	4,377,756.31	4,193,014.67	4,457,302.80	5,266,054.00	808,751.20	19.29%
	511 Water Depreciation Reserve Fund								
	6210 Water Distribution								
	9900 Transfers								
	Other:								
511.6210.53365	SERV. FEES - BOND ISSUANCE COSTS	152.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
511.6210.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	250,000.00	250,000.00	0.00%
511.6210.57700	WATER IMPROVEMENTS	214,521.18	241,319.89	432,194.90	1,133,283.97	57,712.13	5,000.00	(52,712.13)	-4.65%
511.9900.59530	TR-TO 437 N PERRY ST IMP FD	0.00	0.00	0.00	0.00	0.00	306,000.00	306,000.00	0.00%
511.9900.59560	TR-TO 436 W CLINTON/ERIE STS IMP FD	0.00	0.00	0.00	0.00	0.00	196,000.00	196,000.00	0.00%
511.9900.59580	TR-TO 515 MAUMEE RIVER CROSSING	0.00	0.00	0.00	0.00	430,000.00	0.00	(430,000.00)	0.00%
Fund: 511	WATER DEPRECIATION RES. FUND	214,673.43	241,319.89	432,194.90	1,133,283.97	487,712.13	757,000.00	269,287.87	23.76%
	512 Water Debt Reserve Fund								
	8300 Revenue Funds Debt Services								
	Other:								
512.8300.58000	PRINCIPAL PAYMENT-BONDS-GO	0.00	0.00	319,811.54	292,657.94	225,364.85	235,000.00	9,635.15	3.29%
512.8300.58500	INTEREST PAYMENT-BONDS-GO	0.00	0.00	32,640.67	23,869.23	18,001.65	14,145.00	(3,856.65)	-16.16%
Fund: 512	WATER DEBT RESERVE FUND	0.00	0.00	352,452.21	316,527.17	243,366.50	249,145.00	5,778.50	1.83%
	513 Water OWDA Bond Retirement Fund								
	8300 Revenue Funds Debt Services								
	Other:								
513.8300.53410	COUNTY-AUDITOR FEES	65.72	64.25	69.83	65.72	65.72	0.00	(65.72)	-100.00%
513.8300.58200	PRINCIPAL PAYMENT-OWDA BONDS	18,926.22	19,785.54	20,683.89	21,623.03	11,177.04	0.00	(11,177.04)	-51.69%
513.8300.58700	INTEREST PAYMENT-OWDA BONDS	3,500.67	2,735.13	1,934.81	1,098.17	223.44	0.00	(223.44)	-20.35%
Fund: 513	WATER OWDA BOND RETIREMENT FD.	22,492.61	22,584.92	22,688.53	22,786.92	11,466.20	0.00	(11,466.20)	-50.32%
	515 Maumee River Crossing Project Fund								
	6210 Water Distribution								
	Other:								
515.6210.57700	WATER IMPROVEMENTS	0.00	0.00	0.00	0.00	173,388.00	5,000,000.00	4,826,612.00	0.00%
Fund: 515	MAUMEE RIVER CROSSING PROJECT	0.00	0.00	0.00	0.00	173,388.00	5,000,000.00	4,826,612.00	0.00%
	519 Water Plant Improv & Reno Fund								
	6200 Water Treatment								
	Other:								
519.6200.53310	SERV.FEES-ENGINEERING & DESIGN	0.00	8,397.30	1,000.56	0.00	0.00	0.00	0.00	0.00%
519.6200.53365	SERVICE FEES-BOND ISSUANCE COSTS		0.00	0.00	0.00	201.00	225.00	24.00	0.00%
519.6200.57700	WATER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
519.6200.58000	PRINCIPAL PAYMENT-BONDS GO	105,000.00	100,000.00	105,000.00	105,000.00	110,000.00	115,000.00	5,000.00	4.76%

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
519.6200.58470	PRINCIPAL PAYMENTS - OPWC LOANS	679,347.09	452,898.06	384,502.74	437,699.10	437,699.10	437,700.00	0.90	0.00%
519.6200.58500	INTEREST PAYMENT-BONDS-GO	29,634.03	35,225.00	32,225.00	29,075.00	24,875.00	21,575.00	(3,300.00)	-11.35%
Fund: 519	WATER PLANT IMPROV & RENO FUND	813,981.12	596,520.36	522,728.30	571,774.10	572,775.10	574,500.00	1,724.90	0.30%
	520 Sewer Utility Revenue Fund								
	1520 Utilities								
	Other:								
520.1520.57000	MACHINERY AND EQUIPMENT	0.00	4,270.93	19,900.00	0.00	0.00	0.00	0.00	0.00%
520.1520.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**0.00**	**4,270.93**	**19,900.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total- 1520 Utilities	**0.00**	**4,270.93**	**19,900.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	520 Sewer Utility Revenue Fund								
	6300 Waste Water Treatment								
	Personal Services:								
520.6300.51100	SALARY-NON BARGAINING	196,319.38	192,324.58	205,851.48	188,283.78	164,289.35	196,153.00	31,863.65	16.92%
520.6300.51101	SALARY-NON BARG-OVERTIME	9.38	0.00	0.00	0.00	0.00	2,095.00	2,095.00	0.00%
520.6300.51200	SALARY-AFSCME	228,351.66	234,949.50	278,036.28	254,097.07	266,122.64	286,626.00	20,503.36	8.07%
520.6300.51201	SALARY-AFSCME-OVERTIME	9,071.31	6,088.85	4,331.92	3,709.28	4,582.39	5,225.00	642.61	17.32%
520.6300.51500	PERS	57,541.11	60,222.25	65,364.80	62,440.17	60,926.34	68,614.00	7,687.66	12.31%
520.6300.51600	WORKER'S COMPENSATION	5,238.86	731.63	9,584.73	9,150.47	9,801.08	9,802.00	0.92	0.01%
520.6300.51700	MEDICARE-CITY SHARE	5,003.04	5,059.56	5,595.38	5,464.21	5,187.30	6,176.00	988.70	18.09%
520.6300.51710	HOSPITALIZATION INSURANCE	88,560.39	90,454.77	100,895.91	110,167.26	123,653.27	136,513.00	12,859.73	11.67%
520.6300.51750	LIFE INSURANCE	244.00	233.88	287.28	301.74	291.62	420.00	128.38	42.55%
	Sub-Total Personal Services	**590,339.13**	**590,065.02**	**669,947.78**	**633,613.98**	**634,853.99**	**711,624.00**	**76,770.01**	**12.12%**
	Other								
520.6300.52000	TRAVEL,TRAINING AND EDUCATION	1,413.28	3,176.08	3,083.89	3,324.77	1,331.58	4,500.00	3,168.42	95.30%
520.6300.52010	MEMBERSHIPS AND DUES	420.00	380.00	380.00	382.00	293.00	700.00	407.00	106.54%
520.6300.53110	UTILITIES-ELECTRIC	118,400.26	134,214.54	120,018.44	168,866.47	191,542.50	230,000.00	38,457.50	22.77%
520.6300.53112	UTILITIES-FUEL OIL	1,580.76	2,255.00	947.50	1,630.60	1,673.76	2,500.00	826.24	50.67%
520.6300.53113	UTILITIES-WATER AND SEWER	30,258.24	34,596.05	34,215.26	40,850.87	41,129.97	50,000.00	8,870.03	21.71%
520.6300.53114	UTILITIES-TELEPHONE	2,217.53	2,543.36	2,304.21	2,510.46	2,242.69	3,000.00	757.31	30.17%
520.6300.53115	UTILITIES-CABLE	300.00	300.00	300.00	300.00	300.00	300.00	0.00	0.00%
520.6300.53250	RENTS AND LEASES	2,110.00	110.32	74.33	206.57	0.00	1,000.00	1,000.00	484.10%
520.6300.53300	SERV.FEES-PROFESSIONAL	18,674.24	14,133.41	32,117.85	20,897.19	24,564.86	38,500.00	13,935.14	66.68%
520.6300.53360	SERV.FEES-LEGAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
520.6300.53361	SERV.FEES-BOND COUNSEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
520.6300.53365	SERV.FEES-BOND ISSUANCE COST	214,328.10	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
520.6300.53370	SERV.FEES-EPA PERMITS	9,012.27	6,382.84	11,558.09	8,129.53	6,314.38	12,500.00	6,185.62	76.09%
520.6300.53400	CONTRACT SERVICES	3,686.16	962.41	101.25	313.82	356.94	800.00	443.06	141.18%
520.6300.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	186.02	500.00	313.98	0.00%
520.6300.53520	CNT.MAINT-EQUIPMENT	3,987.00	2,135.09	2,825.64	10,491.02	6,820.77	10,000.00	3,179.23	30.30%
520.6300.53610	CNT.MAINT-BUILDINGS & STRUCTURES	1,250.25	765.94	2,832.76	1,978.77	1,900.27	4,000.00	2,099.73	106.11%
520.6300.53700	INSURANCES AND BONDING	44,513.48	54,517.93	61,939.94	69,360.92	126,034.81	142,450.00	16,415.19	23.67%
520.6300.54100	SUPPLIES-OFFICE	1,074.44	725.09	537.86	460.04	265.11	1,000.00	734.89	159.74%
520.6300.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	0.62	31.30	26.99	39.70	21.42	500.00	478.58	1205.49%
520.6300.54200	SUPPLIES-OPERATING MATERIALS	9,634.05	8,881.70	9,821.44	9,832.39	9,440.25	16,000.00	6,559.75	66.72%
520.6300.54230	SUPPLIES-GASOLINE/DIESEL FUEL	4,170.78	4,659.31	5,433.59	5,632.73	4,555.14	7,000.00	2,444.86	43.40%
520.6300.54240	SUPPLIES-CHEMICALS	76,234.13	76,528.35	92,509.37	101,511.24	106,506.85	125,000.00	18,493.15	18.22%
520.6300.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	225.86	193.37	71.53	250.00	440.00	1,000.00	560.00	224.00%
520.6300.54500	SUPPLIES-OTHER EQUIPMENT	24,443.62	56,470.58	16,387.41	11,692.88	11,945.82	18,000.00	6,054.18	51.78%
520.6300.54700	SUPPLIES-SMALL TOOLS	495.65	54.33	663.84	875.59	416.30	1,200.00	783.70	89.51%
520.6300.54800	SUPPLIES-UNIFORMS	2,417.91	2,850.75	2,603.61	2,790.50	3,039.05	4,400.00	1,360.95	48.77%
520.6300.56000	MISCELLANEOUS OPERATING COSTS	120,341.85	74,704.84	29,198.94	81,617.06	48,034.06	80,000.00	31,965.94	39.17%
520.6300.56900	UNDEFINED CONTINGENCIES	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00%
520.6300.57000	MACHINERY AND EQUIPMENT	21,960.88	32,520.66	75,548.69	184,980.39	23,996.48	140,000.00	116,003.52	62.71%
520.6300.57200	BUILDINGS AND IMPROVEMENTS	22,980.00	34,438.00	46,632.75	55,534.05	0.00	2,400.00	2,400.00	4.32%
520.6300.58050	PRINCIPAL PAYMENT-BONDS-REVENUE	4,633,038.08	155,795.24	186,905.50	178,492.06	184,395.07	200,000.00	15,604.93	8.74%
520.6300.58400	PRINCIPAL PAYMENT-LOANS STATE	24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
520.6300.58550	INTEREST PAYMENT-BONDS-REVENUE	88,038.77	70,897.47	72,794.00	57,012.27	45,594.72	41,608.00	(3,986.72)	-6.99%
	Sub- Total Other	**5,481,208.21**	**776,223.96**	**812,834.68**	**1,020,963.89**	**844,341.82**	**1,164,858.00**	**320,516.18**	**31.39%**
	Total- 6300 Waste Water Treatment	**5,481,208.21**	**776,223.96**	**1,482,782.46**	**1,654,577.87**	**1,479,195.81**	**1,876,482.00**	**397,286.19**	**24.01%**

520 Sewer Utility Revenue Fund

6310 Waste Water Collection

Personal Services:

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
520.6310.51100	SALARY-NON BARGAINING	54,075.49	59,818.87	60,969.65	60,194.37	77,137.24	89,530.00	12,392.76	20.59%
520.6310.51200	SALARY-AFSCME-SEWER	0.00	0.00	0.00	3,128.20	24,145.79	20,900.00	(3,245.79)	-103.76%
520.6310.51201	SALARY-AFSCME-SEWER-OT	0.00	0.00	0.00	0.00	0.00	1,045.00	1,045.00	
520.6310.51500	PERS	7,394.48	7,959.87	8,653.39	8,260.41	13,836.03	15,607.00	1,770.97	21.44%
520.6310.51600	WORKER'S COMPENSATION	661.40	92.28	1,323.03	1,111.65	1,391.26	2,230.00	838.74	75.45%
520.6310.51700	MEDICARE-CITY SHARE	766.60	834.40	840.09	1,197.25	1,428.74	1,616.00	187.26	15.64%
520.6310.51710	HOSPITALIZATION INSURANCE	8,316.14	8,820.63	10,339.08	9,105.85	12,287.87	19,305.00	7,017.13	77.06%
520.6310.51750	LIFE INSURANCE	36.00	55.88	47.31	40.55	40.56	63.00	22.44	55.34%
	Sub-Total Personal Services	**71,250.11**	**77,581.93**	**82,172.55**	**83,038.28**	**130,267.49**	**150,296.00**	**20,028.51**	**24.12%**
	Other								
520.6310.52000	TRAVEL,TRAINING AND EDUCATION	1,096.13	2,421.21	4,711.50	2,023.53	2,638.48	5,200.00	2,561.52	126.59%
520.6310.52010	MEMBERSHIPS AND DUES	397.38	221.95	312.79	254.46	365.08	570.00	204.92	80.53%
520.6310.53110	UTILITIES-ELECTRIC	27,877.35	27,892.48	27,382.81	24,910.89	26,554.05	31,920.00	5,365.95	21.54%
520.6310.53111	UTILITIES-NATURAL GAS	959.39	1,371.39	1,602.49	980.85	1,465.05	1,830.00	364.95	37.21%
520.6310.53113	UTILITIES-WATER AND SEWER	358.61	378.30	678.98	1,009.10	936.97	1,150.00	213.03	21.11%
520.6310.53114	UTILITIES-TELEPHONE	638.34	637.52	608.25	678.10	629.76	1,020.00	390.24	57.55%
520.6310.53115	UTILITIES-CABLE	50.00	50.00	70.84	50.00	50.00	50.00	0.00	0.00%
520.6310.53250	RENTS AND LEASES	0.00	0.00	0.00	0.00	0.00	200.00	200.00	0.00%
520.6310.53300	SERV.FEES-PROFESSIONAL	2,151.00	24,250.00	16,359.84	26,077.76	6,738.56	35,240.00	28,501.44	109.29%
520.6310.53461	CNT.-LANDFILL CHARGES	1,059.51	1,013.88	1,083.79	2,355.58	2,923.76	4,200.00	1,276.24	54.18%
520.6310.53520	CNT.MAINT-EQUIPMENT	2,399.29	3,300.00	2,656.28	3,000.00	3,048.88	4,500.00	1,451.12	48.37%
520.6310.53610	CNT.MAINT-BUILDINGS & STRUCTURES	3,913.75	4,871.41	2,784.99	6,428.09	1,645.31	7,890.00	6,244.69	97.15%
520.6310.53700	INSURANCES AND BONDING	1,436.50	1,592.20	1,778.71	1,946.97	2,294.51	2,600.00	305.49	15.69%
520.6310.53710	INSURANCES-CLAIMS DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
520.6310.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	0.00	0.00	0.00	0.00	0.00	50.00	50.00	0.00%
520.6310.54200	SUPPLIES-OPERATING MATERIALS	4,699.20	5,823.22	3,894.75	1,390.93	2,014.29	6,000.00	3,985.71	286.55%
520.6310.54500	SUPPLIES-OTHER EQUIPMENT	1,541.35	0.00	771.60	734.95	0.00	4,000.00	4,000.00	544.25%
520.6310.54700	SUPPLIES-SMALL TOOLS	912.08	0.00	0.00	168.24	0.00	600.00	600.00	356.63%
520.6310.54800	SUPPLIES-UNIFORMS	647.26	861.88	1,034.38	1,056.00	990.16	1,210.00	219.84	20.82%
520.6310.56000	MISCELLANEOUS OPERATING COSTS	263.48	277.71	367.49	382.44	409.58	540.00	130.42	34.10%
520.6310.57000	MACHINERY AND EQUIPMENT	0.00	9,582.33	25,003.86	16,880.73	14,847.15	4,000.00	(10,847.15)	-64.26%
520.6310.59000	REFUNDS-MISCELLANEOUS	0.00	1,635.94	2,433.09	647.22	0.00	500.00	500.00	77.25%
	Sub- Total Other	**50,400.62**	**86,181.42**	**93,536.44**	**90,975.84**	**67,551.59**	**114,270.00**	**46,718.41**	**51.35%**
	Total- 6300 Waste Water Treatment	**121,650.73**	**163,763.35**	**175,708.99**	**174,014.12**	**197,819.08**	**264,566.00**	**66,746.92**	**38.36%**
	520 Sewer Utility Revenue Fund								
	6311 Sewer Cleaning								
	Personal Services:								
520.6311.51200	SALARY-AFSCME	86,151.68	96,163.76	114,098.30	119,570.29	104,179.33	156,516.00	52,336.67	43.77%
520.6311.51201	SALARY-AFSCME-OVERTIME	2,310.68	1,563.41	1,122.47	174.43	359.85	2,613.00	2,253.15	1291.72%
520.6311.51500	PERS	11,837.06	14,060.88	15,644.09	16,843.73	14,585.61	19,590.00	5,004.39	29.71%
520.6311.51600	WORKER'S COMPENSATION	1,084.18	149.21	2,161.44	2,159.53	2,630.92	3,183.00	552.08	25.56%
520.6311.51700	MEDICARE-CITY SHARE	1,231.72	1,374.01	1,567.76	1,620.71	1,435.29	2,307.00	871.71	53.79%
520.6311.51710	HOSPITALIZATION INSURANCE	19,507.53	13,947.86	22,180.42	24,166.80	25,965.34	28,525.00	2,559.66	10.59%
520.6311.51750	LIFE INSURANCE	60.80	73.40	86.40	86.40	86.78	140.00	53.22	61.60%
	Sub-Total Personal Services	**122,183.65**	**127,332.53**	**156,860.88**	**164,621.89**	**149,243.12**	**212,874.00**	**63,630.88**	**38.65%**
	Other								
520.6311.54200	SUPPLIES-OPERATING MATERIALS	3,707.82	4,700.00	2,628.45	2,684.75	2,728.00	4,500.00	1,772.00	66.00%
520.6311.54230	SUPPLIES-GASOLINE/DIESEL FUEL	1,357.76	1,416.15	1,038.36	1,548.50	1,215.03	3,200.00	1,984.97	128.19%
520.6311.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	551.68	0.00	457.50	0.00	500.00	500.00	109.29%
520.6311.54500	SUPPLIES-OTHER EQUIPMENT	0.00	500.00	0.00	156.48	396.03	500.00	103.97	66.44%
520.6311.54700	SUPPLIES-SMALL TOOLS	0.00	570.30	0.00	0.00	0.00	500.00	500.00	0.00%
520.6311.57000	MACHINERY AND EQUIPMENT	0.00	3,519.00	0.00	0.00	0.00	292,500.00	292,500.00	0.00%
520.6311.57800	SANITARY SEWER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**5,065.58**	**11,257.13**	**3,666.81**	**4,847.23**	**4,339.06**	**301,700.00**	**297,360.94**	**6134.66%**
	Total- 6311 Sewer Cleaning	**127,249.23**	**138,589.66**	**160,527.69**	**169,469.12**	**153,582.18**	**514,574.00**	**360,991.82**	**213.01%**
	520 Sewer Utility Revenue Fund								
	9800 Reimbursment								
	Other:								
520.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	486,932.10	480,770.54	494,263.74	557,148.38	593,872.45	689,120.00	95,247.55	17.10%
520.9800.59130	REIMB.-SHARED LABOR EXPENSES	17,393.00	16,756.00	21,109.00	18,120.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**504,325.10**	**497,526.54**	**515,372.74**	**575,268.38**	**593,872.45**	**689,120.00**	**95,247.55**	**16.56%**

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	Total- 9800 Reimbursment	**504,325.10**	**497,526.54**	**515,372.74**	**575,268.38**	**593,872.45**	**689,120.00**	**95,247.55**	**16.56%**
	520 Sewer Utility Revenue Fund								
	9900 Transfers								
	Other:								
520.9900.59560	TR-TO 523 OWDA SA BOND RET.SEWER FUND	88,534.00	88,000.00	106,000.00	108,000.00	108,000.00	0.00	(108,000.00)	-100.00%
520.9900.59561	TR-TO 532 WMS. PUMP STA. FUND	101,872.00	30,000.00	82,372.00	77,450.00	77,450.00	77,450.00	0.00	0.00%
520.9900.59855	TR-TO 521 SEW.(WWT)DEP.RES.FUND	1,808,410.00	1,750,000.00	1,750,000.00	750,000.00	750,000.00	700,000.00	(50,000.00)	-6.67%
520.9900.59865	TR-TO 522 SEWER RES.FUND	447,694.00	445,000.00	447,000.00	754,000.00	1,081,520.00	1,082,000.00	480.00	0.06%
520.9900.59869	TR-TO 531 VAN HYNING PUMP STATION	0.00	0.00	0.00	60,000.00	120,000.00	120,000.00	0.00	0.00%
	Sub- Total Other	**2,446,510.00**	**2,313,000.00**	**2,385,372.00**	**1,749,450.00**	**2,136,970.00**	**1,979,450.00**	**(157,520.00)**	**-9.00%**
	Total- 9900 Transfers	**2,446,510.00**	**2,313,000.00**	**2,385,372.00**	**1,749,450.00**	**2,136,970.00**	**1,979,450.00**	**(157,520.00)**	**-9.00%**
Fund: 520	SEWER UTILITY REVENUE FUND	9,271,912.40	4,483,429.46	4,739,663.88	4,322,779.49	4,561,439.52	5,324,192.00	762,752.48	17.64%
	521 Sewer Utility & Replacement Fund								
	6310 Waste Water Collection								
	9900 Transfers								
	Other:								
521.6310.53365	SERV. FEES - BOND ISSUANCE COSTS	2,314.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
521.6310.57000	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
521.6310.57200	BUILDINGS AND IMPROVEMENTS	820,035.77	169,756.28	82,674.31	14,585.13	0.00	0.00	0.00	0.00%
521.6310.57500	STREET IMPROVEMENTS	109,954.77	0.00	209,030.00	0.00	0.00	0.00	0.00	0.00%
521.6310.57700	WATER IMPROVEMENTS	76,358.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
521.6310.57800	SANITARY SEWER IMPROVEMENTS	543,191.88	1,052,241.98	611,311.94	1,018,808.69	191,438.87	207,500.00	16,061.13	1.58%
521.6310.57810	SEWER LATERAL IMPROVEMENTS-ROW	66,456.35	39,934.08	20,063.76	33,713.63	3,150.00	100,000.00	96,850.00	287.27%
521.6310.57900	STORM SEWER IMPROVEMENTS	494,699.93	359,820.95	73,279.46	902,661.06	203.80	62,000.00	61,796.20	6.85%
521.9900.59530	TR-TO 437 N PERRY ST IMP FD	0.00	0.00	0.00	0.00	0.00	298,000.00	298,000.00	0.00%
521.9900.59560	TR-TO 436 W CLINTON/ERIE STS IMP FD	0.00	0.00	0.00	0.00	0.00	775,500.00	775,500.00	21.44%
521.9900.59580	TR-T0 435 E WASHINGTON ST PROJ FD	0.00	0.00	0.00	0.00	1,530,000.00	0.00	(1,530,000.00)	75.45%
Fund: 521	SEWER UTY. REPLCMNT.&IMP. FUND	2,113,011.80	1,621,753.29	996,359.47	1,969,768.51	1,724,792.67	1,443,000.00	(281,792.67)	-14.31%
	522 Sewer Debt Reserve Fund								
	8300 & 8800 Rev. Fund Debt Services								
	Other:								
522.8300.58450	PRINCIPAL PAYMENT-OWSRC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
522.8800.58400	PRINCIPAL PAYMENT-LOANS STATE	50,000.00	25,000.00	25,000.00	25,000.00	12,500.00	25,000.00	12,500.00	50.00%
522.8800.58470	PRINCIPAL PAYMENT-WPCLF ST.LOANS	383,521.20	387,365.99	391,249.35	973,581.68	942,099.20	982,758.00	40,658.80	4.18%
522.8800.58970	INTEREST PAYMENT-WPCLF ST.LOANS	39,172.94	35,328.15	31,444.79	82,937.54	76,035.46	73,665.00	(2,370.46)	-2.86%
Fund: 522	SEWER DEBT RESERVE FUND	472,694.14	447,694.14	447,694.14	1,081,519.22	1,030,634.66	1,081,423.00	50,788.34	4.70%
	523 OWDA SA Debt Retirement Fund								
	8600 Special Assessment Debt Services								
	Other:								
523.8600.53410	COUNTY-AUDITOR FEES	459.40	486.96	474.24	568.44	544.66	0.00	(544.66)	-95.82%
523.8600.58200	PRINCIPAL PAYMENT-OWDA BONDS	89,415.19	93,475.01	97,719.14	102,155.99	52,804.52	0.00	(52,804.52)	-51.69%
523.8600.58700	INTEREST PAYMENT-OWDA BONDS	16,538.58	12,921.81	9,140.85	5,188.19	1,055.98	0.00	(1,055.98)	-20.35%
Fund: 523	OWDA SA DEBT RETIREMENT FUND	106,413.17	106,883.78	107,334.23	107,912.62	54,405.16	0.00	(54,405.16)	-50.42%
	531 Van Hyning Pump Sta. Imp. Prj. Fund								
	8800 Rev. Fund Debt Services								
	Other:								
531.8800.58200	PRINCIPAL PAYMENT-OWDA BONDS	0.00	0.00	0.00	49,120.09	98,608.89	102,873.00	4,264.11	8.68%
531.8800.58700	INTEREST PAYMENT-OWDA BONDS	0.00	0.00	0.00	7,938.63	15,508.55	15,883.00	374.45	4.72%
Fund: 531	VAN HYNING PUMP STA REPL FUND	0.00	0.00	0.00	57,058.72	114,117.44	118,756.00	4,638.56	8.13%
	532 Williams Pump Sta. Imp. Prj. Fund								
	8800 Rev. Fund Debt Services								
	Other:								
532.8800.58470	PRINCIPAL PAYMENT - WPCLF/DEFA LOANS	107,841.24	67,828.65	55,401.56	65,860.26	66,520.50	66,854.00	333.50	0.51%
532.8800.58970	INTEREST PAYMENT - WPCLF/DEFA LOANS	14,216.22	13,542.99	12,242.87	11,589.32	10,929.08	10,597.00	(332.08)	-2.87%
Fund: 532	WILLIAMS PUMP STA.IMP.PRJ.FUND	122,057.46	81,371.64	67,644.43	77,449.58	77,449.58	77,451.00	1.42	0.00%
	560 Sanitation (Refuse) Revenue Fund								

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	1520 Utilities								
	Other:								
560.1520.57000	MACHINERY AND EQUIPMENT	0.00	2,135.47	9,950.00	0.00	0.00	0.00	0.00	0.00%
560.1520.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**0.00**	**2,135.47**	**9,950.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total- 9800 Reimbursment	**0.00**	**2,135.47**	**9,950.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	560 Sanitation (Refuse) Revenue Fund								
	6400 Sanitation								
	Personal Services:								
560.6400.51100	SALARY-NON BARGAINING	49,991.09	53,734.19	56,995.89	56,198.12	75,145.79	61,963.00	(13,182.79)	-23.46%
560.6400.51101	SALARY-NON BARG-OVERTIME	0.00	0.00	0.00	12.19	290.56	262.00	(28.56)	-234.29%
560.6400.51200	SALARY-AFSCME	90,064.44	108,803.32	130,869.76	142,827.92	127,924.64	199,304.00	71,379.36	49.98%
560.6400.51201	SALARY-AFSCME-OVERTIME	1,938.17	721.07	13.43	2,252.43	214.32	2,613.00	2,398.68	106.49%
560.6400.51500	PERS	19,181.19	22,217.88	26,231.06	28,019.20	32,036.67	33,088.00	1,051.33	3.75%
560.6400.51600	WORKER'S COMPENSATION	1,718.83	239.51	3,610.80	3,490.27	4,449.12	5,283.00	833.88	23.89%
560.6400.51700	MEDICARE-CITY SHARE	1,972.07	2,268.13	2,597.19	2,819.69	3,219.48	3,830.00	610.52	21.65%
560.6400.51710	HOSPITALIZATION INSURANCE	29,634.13	35,016.45	35,956.16	46,544.08	55,267.59	71,567.00	16,299.41	35.02%
560.6400.51750	LIFE INSURANCE	97.32	109.22	180.80	163.60	156.37	247.00	90.63	55.40%
560.6400.51900	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Sub-Total Personal Services	**194,597.24**	**223,109.77**	**256,455.09**	**282,327.50**	**298,704.54**	**378,157.00**	**79,452.46**	**28.14%**
	Other								
560.6400.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	386.75	0.00	0.00	350.00	350.00	0.00%
560.6400.53110	UTILITIES-ELECTRIC	1,013.16	932.46	817.61	741.74	732.31	1,040.00	307.69	41.48%
560.6400.53111	UTILITIES-NATURAL GAS	319.79	457.12	534.09	326.95	488.35	610.00	121.65	37.21%
560.6400.53113	UTILITIES-WATER AND SEWER	119.54	125.94	226.22	336.31	312.24	390.00	77.76	23.12%
560.6400.53114	UTILITIES-TELEPHONE	590.71	590.73	735.20	595.89	597.17	820.00	222.83	37.39%
560.6400.53115	UTILITIES-CABLE -	50.00	50.00	70.83	50.00	50.00	50.00	0.00	0.00%
560.6400.53300	SERV.FEES-PROFESSIONAL	240.00	240.00	17,277.25	0.00	50.75	2,240.00	2,189.25	0.00%
560.6400.53461	CNT.-LANDFILL CHARGES	75,931.39	77,094.92	78,326.42	84,172.19	89,329.92	93,780.00	4,450.08	5.29%
560.6400.53510	CNT.MAINT-VEHICLES	0.00	0.00	(200.00)	0.00	3,520.00	5,000.00	1,480.00	0.00%
560.6400.53610	CNT.MAINT-BUILDINGS & STRUCTURES	1,307.15	1,623.81	930.72	2,142.72	548.44	2,630.00	2,081.56	97.15%
560.6400.53700	INSURANCES AND BONDING	8,245.64	10,281.16	11,293.65	12,097.02	37,703.57	42,620.00	4,916.43	40.64%
560.6400.53710	INSURANCES-CLAIMS DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
560.6400.54200	SUPPLIES-OPERATING MATERIALS	453.67	891.86	1,617.33	1,785.81	1,074.98	6,550.00	5,475.02	306.58%
560.6400.54230	SUPPLIES-GASOLINE/DIESEL FUEL	18,106.26	28,838.78	23,542.22	19,667.50	18,543.52	29,120.00	10,576.48	53.78%
560.6400.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	200.00	1,429.48	11,939.52	10,000.00	(1,939.52)	-135.68%
560.6400.54700	SUPPLIES-SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	50.00	50.00	0.00%
560.6400.54800	SUPPLIES-UNIFORMS	1,104.35	1,121.82	1,527.18	1,240.56	1,327.47	1,820.00	492.53	39.70%
560.6400.56000	MISCELLANEOUS OPERATING COSTS	0.00	101.55	207.15	118.94	0.00	550.00	550.00	462.42%
560.6400.57000	MACHINERY AND EQUIPMENT	0.00	1,759.50	520.66	503.83	5,257.62	2,000.00	(3,257.62)	-646.57%
560.6400.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
560.6400.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00%
560.6400.59160	REIMB-DIRECT SALARY & FRINGE	14,903.00	13,374.00	11,073.39	2,848.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**122,384.66**	**137,483.65**	**149,146.67**	**128,056.94**	**171,475.86**	**200,620.00**	**29,144.14**	**22.76%**
	Total- 6400 Sanitation	**316,981.90**	**360,593.42**	**405,601.76**	**410,384.44**	**470,180.40**	**578,777.00**	**108,596.60**	**26.46%**
	560 Sanitation (Refuse) Revenue Fund								
	6410 Seasonal Pickup								
	Personal Services:								
560.6410.51200	SALARY-AFSCME	0.00	0.00	0.00	0.00	20,264.67	20,900.00	635.33	0.00%
560.6410.51201	SALARY-AFSCME-OT	0.00	0.00	0.00	0.00	0.00	1,045.00	1,045.00	0.00%
	Sub-Total Personal Services	**0.00**	**0.00**	**0.00**	**0.00**	**20,264.67**	**21,945.00**	**1,680.33**	0.00%
	560 Sanitation (Refuse) Revenue Fund								
	6410 Seasonal Pickup								
	Other								
560.6410.53300	SERV.FEES-PROFESSIONAL	19,206.36	22,180.38	21,143.46	22,289.47	19,939.08	26,650.00	6,710.92	30.11%
560.6410.53461	CNT.-LANDFILL CHARGES	22,329.70	20,433.90	20,264.76	21,483.91	20,405.40	30,900.00	10,494.60	48.85%
560.6410.54200	SUPPLIES-OPERATING MATERIALS	0.00	0.00	0.00	0.00	250.00	350.00	100.00	0.00%
560.6410.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
560.6410.59160	REIMB-DIRECT SALARY & FRINGE	22,352.00	10,828.00	20,149.00	18,740.00	0.00	0.00	0.00	0.00%

2026 Projected Appropriation Comparison Report

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
	Sub- Total Other	**63,888.06**	**53,442.28**	**61,557.22**	**62,513.38**	**40,594.48**	**57,900.00**	**17,305.52**	**27.68%**
	Total- 6410 Seasonal Pickup	**63,888.06**	**53,442.28**	**61,557.22**	**62,513.38**	**60,859.15**	**79,845.00**	**18,985.85**	**30.37%**
	560 Sanitation (Refuse) Revenue Fund								
	6411 Yard Waste Site								
	Other:								
560.6411.51200	SALARY-AFSCME - SANIT.(REFUSE)/YARD WASTE SITE	0.00	968.80	0.00	1,208.62	3,807.06	3,135.00	(672.06)	-55.61%
560.6411.51201	SALARY-AFSCME-OVERTIME - SANIT.(REFUSE)/YARD WASTE SITE	0.00	0.00	0.00	0.00	591.82	1,045.00	453.18	0.00%
	Sub-Total Personal Services	**0.00**	**968.80**	**0.00**	**1,208.62**	**4,398.88**	**4,180.00**	**(218.88)**	**-18.11%**
	560 Sanitation (Refuse) Revenue Fund								
	6411 Yard Waste Site								
	Other								
560.6411.53300	SERV.FEES-PROFESSIONAL	24,950.00	39,400.00	67,887.56	40,845.41	79,091.00	90,650.00	11,559.00	28.30%
560.6411.53520	CNT.MAINT-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
560.6411.54500	SUPPLIES-OTHER EQUIPMENT	0.00	6,251.76	0.00	633.21	55.16	1,000.00	944.84	149.21%
560.6411.59160	REIMB-DIRECT SALARY & FRINGE	9,521.00	22,816.00	6,149.00	5,192.00	0.00	1,000.00	1,000.00	19.26%
	Sub- Total Other	**34,471.00**	**68,467.76**	**74,036.56**	**46,670.62**	**79,146.16**	**92,650.00**	**13,503.84**	**28.93%**
	Total- 6400 Sanitation	**34,471.00**	**69,436.56**	**74,036.56**	**47,879.24**	**83,545.04**	**96,830.00**	**13,284.96**	**27.75%**
	560 Sanitation (Refuse) Revenue Fund								
	6412 Mosquito Spraying								
	Personal Services:								
560.6412.51200	SALARY-AFSCME	0.00	0.00	0.00	0.00	1,519.28	5,225.00	3,705.72	0.00%
560.6412.51201	SALARY-AFSCME-OT	0.00	0.00	0.00	0.00	3,010.69	3,135.00	124.31	0.00%
	Sub-Total Personal Services	**0.00**	**0.00**	**0.00**	**0.00**	**4,529.97**	**8,360.00**	**3,830.03**	**0.00%**
	560 Sanitation (Refuse) Revenue Fund								
	6412 Mosquito Spraying								
	Other								
560.6412.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	9.50	99.00	0.00	400.00	400.00	404.04%
560.6412.52010	MEMBERSHIPS AND DUES	140.00	140.00	175.00	245.00	175.00	550.00	375.00	153.06%
560.6412.53520	CNT.MAINT-EQUIPMENT	0.00	3,359.33	0.00	0.00	0.00	300.00	300.00	0.00%
560.6412.54200	SUPPLIES-OPERATING MATERIALS	0.00	0.00	0.00	0.00	0.00	100.00	100.00	0.00%
560.6412.54240	SUPPLIES-CHEMICALS	65,859.15	67,482.60	38,028.50	46,333.25	62,320.70	77,475.00	15,154.30	32.71%
560.6412.59160	REIMB-DIRECT SALARY & FRINGE	6,071.00	4,993.00	6,100.61	7,490.00	0.00	2,000.00	2,000.00	26.70%
	Sub- Total Other	**72,070.15**	**75,974.93**	**44,313.61**	**54,167.25**	**62,495.70**	**80,825.00**	**18,329.30**	**33.84%**
	Total- 6400 Sanitation	**72,070.15**	**75,974.93**	**44,313.61**	**54,167.25**	**67,025.67**	**89,185.00**	**22,159.33**	**40.91%**
	560 Sanitation (Refuse) Revenue Fund								
	6420 Recycling								
	Personal Services:								
560.6420.51200	SALARY-AFSCME	87,218.62	75,817.94	87,284.17	98,421.30	105,991.12	139,259.00	33,267.88	33.80%
560.6420.51201	SALARY-AFSCME-OVERTIME	1,951.53	983.06	1,086.71	790.48	188.08	3,135.00	2,946.92	372.80%
560.6420.51500	PERS	12,398.48	10,384.87	12,291.60	13,611.39	14,941.77	15,329.00	387.23	2.84%
560.6420.51600	WORKER'S COMPENSATION	1,070.84	150.41	1,698.61	1,656.30	2,179.79	2,848.00	668.21	40.34%
560.6420.51700	MEDICARE-CITY SHARE	1,170.56	1,042.09	1,193.41	1,308.53	1,395.89	2,065.00	669.11	51.13%
560.6420.51710	HOSPITALIZATION INSURANCE	26,758.37	12,899.92	21,699.20	30,069.60	34,695.16	38,121.00	3,425.84	11.39%
560.6420.51750	LIFE INSURANCE	73.51	66.51	79.20	86.33	86.37	140.00	53.63	62.12%
	Sub-Total Personal Services	**130,641.91**	**101,344.80**	**125,332.90**	**145,943.93**	**159,478.18**	**200,897.00**	**41,418.82**	**28.38%**
	Other								
560.6420.53460	CNT.-RECYCLING & SORTING	19,608.30	17,784.90	17,970.30	18,037.35	20,265.50	22,500.00	2,234.50	12.39%
560.6420.53510	CNT.MAINT-VEHICLES	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
560.6420.53700	INSURANCES AND BONDING	564.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
560.6420.53810	LEGAL ADVERTISING	0.00	0.00	0.00	0.00	0.00	980.00	980.00	0.00%
560.6420.54200	SUPPLIES-OPERATING MATERIALS	7,939.50	8,324.18	5,854.32	5,644.32	5,944.32	6,000.00	55.68	0.99%
560.6420.54230	SUPPLIES-GASOLINE/DIESEL FUEL	9,854.22	14,383.17	14,041.66	10,768.29	11,280.31	15,000.00	3,719.69	34.54%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
560.6420.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
560.6420.54800	SUPPLIES-UNIFORMS	709.17	759.95	953.60	968.85	938.22	1,210.00	271.78	28.05%
560.6420.56000	MISCELLANEOUS OPERATING COSTS	2,606.03	0.00	0.00	10.89	0.00	0.00	0.00	0.00%
560.6420.59160	REIMB-DIRECT SALARY & FRINGE	22,589.99	20,691.00	14,814.00	1,604.00	0.00	0.00	0.00	0.00%
	Sub- Total Other	**63,872.20**	**61,943.20**	**53,633.88**	**37,033.70**	**38,428.35**	**49,690.00**	**11,261.65**	**30.41%**
	Total- 6400 Sanitation	**194,514.11**	**163,288.00**	**178,966.78**	**182,977.63**	**197,906.53**	**250,587.00**	**52,680.47**	**28.79%**
	560 Sanitation (Refuse) Revenue Fund								
	6420 Recycling								
	Other:								
560.9800.59110	REIMB.-SHARED ADMIN.EXPENSES	222,455.91	218,700.45	231,081.67	242,130.49	247,693.01	273,950.00	26,256.99	10.84%
	Sub- Total Other	**222,455.91**	**218,700.45**	**231,081.67**	**242,130.49**	**247,693.01**	**273,950.00**	**26,256.99**	**10.84%**
	Total- 6420 Recycling	**222,455.91**	**218,700.45**	**231,081.67**	**242,130.49**	**247,693.01**	**273,950.00**	**26,256.99**	**10.84%**
	560 Sanitation (Refuse) Revenue Fund								
	9900 Transfer								
	Other:								
560.9900.59871	TE-TO 561 SAN.(REF) DEP.RES.FUND	48,300.00	48,300.00	60,000.00	55,000.00	55,000.00	55,000.00	0.00	0.00%
	Sub- Total Other	**48,300.00**	**48,300.00**	**60,000.00**	**55,000.00**	**55,000.00**	**55,000.00**	**0.00**	**0.00%**
	Total- 9900 Transfer	**48,300.00**	**48,300.00**	**60,000.00**	**55,000.00**	**55,000.00**	**55,000.00**	**0.00**	**0.00%**
Fund: 560	SANITATION (REFUSE)REVENUE FD	952,681.13	991,871.11	1,065,507.60	1,055,052.43	1,182,209.80	1,424,174.00	241,964.20	22.93%
	561 Sanit. (Refuse) Deprec. Res. Fund								
	6400 Sanitation								
	Other:								
561.6400.57000	MACHINERY AND EQUIPMENT	2,892.00	5,012.00	315,010.00	70,006.10	0.00	5,000.00	5,000.00	7.14%
561.6400.57200	BUILDINGS AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
Fund: 561	SANIT.(REFUSE) DEPREC.RES.FUND	2,892.00	5,012.00	315,010.00	70,006.10	0.00	7,000.00	7,000.00	10.00%
	580 Meter Dep. (Elect & Water) Fund								
	6500 Meter Dep./Unapplied Cash								
	Other:								
580.6500.59020	REFUNDS-METER DEPOSITS	11,574.39	28,462.68	30,822.02	16,905.56	22,343.10	25,000.00	2,656.90	15.72%
Fund: 580	METER DEP.(ELECT & WATER) FUND	11,574.39	28,462.68	30,822.02	16,905.56	22,343.10	25,000.00	2,656.90	15.72%
	600 Central Garage Rotary Fund								
	5200 & 5600 Garage								
	Personal Services:								
600.5200.51200	SALARY-AFSCME	124,183.07	113,409.56	104,098.92	111,685.16	119,600.26	131,656.00	12,055.74	10.79%
600.5200.51201	SALARY-AFSCME-OVERTIME	5,337.49	3,185.98	3,831.49	2,930.22	534.90	2,613.00	2,078.10	70.92%
600.5200.51500	PERS	17,624.57	14,884.27	14,730.04	15,947.81	16,713.65	18,798.00	2,084.35	13.07%
600.5200.51600	WORKER'S COMPENSATION	1,566.27	218.47	2,578.75	2,022.88	2,518.22	2,685.00	166.78	8.24%
600.5200.51700	MEDICARE-CITY SHARE	1,701.53	1,525.59	1,373.66	1,422.01	1,567.19	1,947.00	379.81	26.71%
600.5200.51710	HOSPITALIZATION INSURANCE	44,853.91	40,220.81	36,880.67	40,043.60	44,566.58	48,900.00	4,333.42	10.82%
600.5200.51750	LIFE INSURANCE	76.80	64.00	86.40	86.40	86.40	140.00	53.60	62.04%
	Sub-Total Personal Services	**195,343.64**	**173,508.68**	**163,579.93**	**174,138.08**	**185,587.20**	**206,739.00**	**21,151.80**	**12.15%**
	Other								
600.5200.52000	TRAVEL,TRAINING AND EDUCATION	0.00	0.00	0.00	0.00	0.00	200.00	200.00	0.00%
600.5200.53114	UTILITIES-TELEPHONE	989.82	678.54	262.19	263.61	263.54	1,070.00	806.46	305.93%
600.5200.53115	UTILITIES-CABLE	50.00	50.00	70.83	50.00	50.00	50.00	0.00	0.00%
600.5200.53250	RENTS AND LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
600.5200.53300	SERV.FEES-PROFESSIONAL	8,587.71	10,787.85	5,847.31	7,150.36	9,957.61	13,000.00	3,042.39	42.55%
600.5200.53700	INSURANCES AND BONDING	61.13	69.83	80.89	213.58	215.97	250.00	34.03	15.93%
600.5200.54110	SUPPLIES-POSTAGE/DELIVERY CHARGES	0.00	0.00	0.00	0.00	0.00	150.00	150.00	0.00%
600.5200.54200	SUPPLIES-OPERATING MATERIALS	7,399.46	7,959.30	8,125.86	9,463.33	9,650.06	12,050.00	2,399.94	25.36%
600.5200.54230	SUPPLIES-GASOLINE/DIESEL FUEL	1,944.00	2,364.18	1,835.02	1,469.46	1,102.40	2,000.00	897.60	61.08%
600.5200.54300	SUPPLIES-VEHICLE PARTS/SUPPLY	41,668.07	62,650.31	75,598.70	72,299.31	79,718.37	80,000.00	281.63	0.39%
600.5200.54500	SUPPLIES-OTHER EQUIPMENT	10,403.09	4,778.93	13,592.23	12,910.61	3,932.75	14,000.00	10,067.25	77.98%
600.5200.54700	SUPPLIES-SMALL TOOLS	966.95	1,012.39	2,721.27	1,219.41	2,532.25	3,000.00	467.75	38.36%
600.5200.54800	SUPPLIES-UNIFORMS	1,565.69	1,566.31	2,124.36	1,946.40	1,889.70	2,570.00	680.30	34.95%

Account FND-DEPT-ACCNT	Description	2021 Exp Expended	2022 Exp Expended	2023 Exp Expended	2024 Exp Expended	2025 Exp Expended	2026 Budgeted	2026 $ $ Inc/(Dec) 26Apv-25Act	2026% % Inc/(Dec) 26Apv-25Act
600.5200.56000	MISCELLANEOUS OPERATING COSTS	46.25	91.40	0.00	13.31	97.40	95.00	(2.40)	-18.03%
600.5200.59000	REFUNDS-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
600.5600.54235	SUPPLIES-BULK GAS/DEISEL FUELS	58,770.16	71,562.87	65,491.78	67,140.95	68,308.09	70,000.00	1,691.91	2.52%
	Sub- Total Other	**132,452.33**	**163,571.91**	**175,750.44**	**174,140.33**	**177,718.14**	**198,435.00**	**20,716.86**	**11.90%**
	Total- 5200 & 5600 Garage	**327,795.97**	**337,080.59**	**339,330.37**	**348,278.41**	**363,305.34**	**405,174.00**	**41,868.66**	**12.02%**
Fund: 600	CENTRAL GARAGE ROTARY FUND	327,795.97	337,080.59	339,330.37	348,278.41	363,305.34	405,174.00	41,868.66	12.02%
1221 Accts		**56,325,399.22**	**48,228,539.39**	**51,679,091.53**	**56,673,159.89**	**59,596,127.36**	**66,752,418.00**	**7,156,290.64**	**12.63%**