TROY
OHIO

TROY CITY COUNCIL
FINANCE COMMITTEE BUDGET WORKSHOP
BASEMENT CONFERENCE ROOM, CITY HALL
100 S. Market Street, Troy, Ohio

WEDNESDAY, NOVEMBER 18, 2026, 5:15 PM

Finance Committee **(Severt [Chm.], Schilling, Westfall)**

1. Review of the 2027 Budget with Council, provide a recommendation to Council. This includes agency funding for 2027
   - A. Troy Main Street $ 60,000 (to be paid quarterly)
   - B. Troy REC $ 32,000 (to be paid quarterly)
   - C. TDC $140,000 (to be paid quarterly)

Other Committees/Items may be added.

11-5-2026

cc: Mayor
Mr. Titterington, Mr. Kerber
Mr. Frigge, Departments, Media

TROY
OHIO

Patrick E. J. Titterington, City Director
patrick.titterington@troyohio.gov

MEMORANDUM

TO: Chairman Todd Severt and Members of City Council Finance Committee

FROM: Patrick E. J. Titterington, City Director

DATE: November 6, 2026

SUBJECT: ***2027 RECOMMENDED BUDGET TRANSMITTAL***

Attached herewith is the 2027 Recommended Budget packet, which includes the following information:

1. '2027 Recommended Budget' PowerPoint Presentation to be presented to the Finance Committee on November 18th (pages 4-9);
2. '2027 Estimated Fund Balance Top Sheet,' which shows the estimated 2027 beginning balance, revenues and resources in, estimated expenditures and transfers out, and estimated fund balance at the end of 2027. Note that the beginning balance is as of January 1, 2027, as estimated by the City Auditor (page 10);
3. 'Footnotes,' which highlight key recommended expenses and non-recommended requests in each department and work program, including each program's 2027-2031 Capital Improvement Plan (pages 11-105);
4. 'Estimated Revenue Budget by Categories,' which includes 2026 actual receipts through 10/31/26, as well as 2026 and 2027 estimated revenues (pages 106-108);
5. 'Comparison of Current Year Expenses by Categories,' which includes 2026 current expenses through 10/31/26 for each expense category, the 2026 current budget, and the 2027 recommended budget (pages 109-112);
6. 'Current and Budget Year Expenses,' which includes 2026 current expenses through 10/31/26 for each fund and work program, the 2026 current budget, and the 2027 recommended budget (pages 113-127); and,
7. '2027-2031 Capital Improvement Plan Summary' pages, which provide an overview of the capital needs by department and fund for the next five years (pages 128-129). You should note that years 2028-2031 of this Plan include cost and timing forecasts, and are subject to change based on status, condition, available finances, etc.

The 2027 recommendation highlights include:

- *Short Range Financial Health:* As the presentation charts reveal, the City Auditor estimates 2027 income tax revenues to increase by nearly 9% over 2026 (Chart I, page 4). That was due in large part to a very conservative estimate in 2026 of only .4% over 2025. Per Chart II (page 5), General Fund recommended *operating* expenses are projected to increase by over 15%, largely due to continued inflationary pressures in wages, supplies, and asset maintenance costs. The 2027 recommendations reflect a continuation of the Mayor and City Council's three major goals: economic development, safety and quality of life. Note in Chart III (page 6) that the unanticipated boost in projected 2026 beginning year General Fund balances has disappeared in 2027, as we embarked on the park master plan and downtown streetscape/safety improvements projects. The five-year General Fund budget forecast remains positive but the estimated fund balance is now projected to drop below our target policy within **two** years (last year's Chart III indicated we would drop below within **three** years). That trend continues to be alarming and should be a consideration with any future Council policy discussions that would decrease revenues or increase expenses (e.g., forgiving sidewalk assessment, property tax reductions,

human services contributions, etc.).

- *Basic Services:* The 2027 budget continues to support our basic services, including:
  - Continuation of our right-of-way maintenance, including pothole, crack sealing, leaf and brush collections, salting and plowing, as well as Ph 18 of our annual sidewalk assessment program;
  - Maintaining in 2027 the $1.5M investment in road repaving, which increased from $1 million in 2022, while planning for future year increases to address sections of alleys in 2028 and beyond;
  - Resurfacing sections of West Market, North Market, and East Staunton;
  - $2.78M to continue our inhouse refuse collections, Rumpke recycling, Dye Mill facility, salt supplies, lime softening treatment, sludge disposal, and golf course chemical application; and,
  - $3.7M in replacement and renovations of our city facilities, maintenance equipment, and vehicles;

- *Economic Development*: All of our recommendations continue to support our economic development strategy. Troy's aggressive ED program supports our investments in infrastructure, basic services, emergency first responders, and quality of life amenities. Highlighted recommendations include:
  - Continued agency support for Troy Main Street and the Dayton Development Coalition;
  - Increased investment in rehabilitation of our older neighborhoods through the demolition of several residential structures to enable in-fill workforce housing units, as well as an increased contribution toward the Habitat for Humanity Rock the Block Program;
  - Funding of our CDBG, Small Business, and Residential Exterior Renovation loan programs;
  - International and domestic trade mission outreach to continue engagement with the leaders of our corporations to understand their challenges, opportunities, and growth potential;
  - Continued engagement of our Community Improvement Corporation particularly as we analyze the future reuse of the Kyle, Heywood and Van Cleve school properties; and,
  - One-time additional marketing and promotional funding to provide visible wayfinding opportunities to our downtown business community during the 2027-2028 streetscape project.
- *Safety Services:* We will continue to invest in our emergency first responders with:
  - Full staff funding and recruitment programs, using our Police Recruit and Fire Apprentice programs, which continue to prove themselves as effective recruitment and retention strategies;
  - $460,000 in new and replacement vehicles, personal protective gear and equipment;
  - A special events Police Bike Patrol unit;
  - Ongoing investments in training on investigations, inspections, EMS, water rescue, and SWAT, as well as continued support for DARE, School Resource Officers, and crime prevention;
  - Wellness assessments and facility upgrades for uniformed personnel; and,
  - Completing the first phase and beginning the second phase of the Police Station renovation project.
- *Quality of Life:* The epic concert at Troy Memorial Stadium during the Troy Strawberry Festival to celebrate the country's 250th anniversary was further evidence of how Troy has long recognized the importance of a diverse portfolio of events, programs and facilities to draw residents, visitors, and workers to our community. We will continue to offer many concerts, festivals, sporting events and gatherings in our historic downtown, at Treasure Island, and elsewhere.

  For 2027, our investments will include:

  - Continuing the $13M reconstruction and renovations of our downtown infrastructure, including pedestrian and vehicular safety features, new streetscapes and a redesigned Prouty Plaza; and,
  - Commencement of the multi-year pre-authorized removal of the Great Miami River low dam,

extension of the southern low bank recreational trail, and improvements to Herrlinger Park, as well as design for the extension of a recreational trail to the Broadford Bridge along E. Main Street;
- Increased emphasis by the Beautification Committee to landscape in and around the downtown to provide color and attraction during our streetscape project "dust";
- Continued operating support to The Troy Rec downtown facility;
- $920,000 in renovations to Kings Chapel, Herrlinger, and Community Park; and,
- An additional $1.5M in investment towards Duke Park in support of the Park and Recreation Master Plan. The 2027 investment includes $1M towards the final phase of design and engineering, as well as $500,000 to replace and add dugouts and backstops in anticipation of a private project to install artificial turf at four of the five baseball fields. It is important to reiterate that the Duke Park redesign will require significant further discussion and prioritization by Council, as the estimated full construction costs could range between $10M-$15M over the next 3-5 years. How to finance the full scope of the PRMP will definitely need to included in any prioritization discussions.

On Wednesday, November 18th, the Finance Committee will convene to review the 2027 recommended budget. Similar to the past several years, I will begin with a brief slide presentation, highlight recommendations in the footnote pages, and answer any questions. It is requested that Committee members (and all Council members) review the detailed materials and contact me with questions prior to the meeting if possible.

Overall, the 2027 budget continues to support Mayor Oda and Council's top three priorities. I must repeat what I stated in last year's budget transmittal letter: "While in past years we have been confident in saying we are able to maintain a responsible fund balance for any future rainy-day circumstances, we are not as confident as we were in the 3-5 year window, due to:

- Our future anticipated spending commitments on personnel service costs;
- Continued high inflation pressures;
- Potential financing for PRMP priorities and utility system master plan implementation; and,
- Recent discussions regarding fiscal policies (e.g., property tax millage reductions, special assessments)."

The Five-Year Capital Improvement Plan, which is included herein, also identifies potential projects, equipment, and vehicle replacements that may be needed in years 2028-2031, recognizing these are just forecasts of time and expense which can change as circumstances warrant.

The 2027 budget recommendation, my final as City Director, once again is presented as a comprehensive work plan that balances the three top City priorities. Every effort has been made over the past twenty budget development processes to offer an aggressive yet financially prudent work plan that continues to elevate Troy to its rightful place as a desirous residential, business, and visiting destination. I truly respect the hard work, dedication, commitment and cooperation with Mayor Oda, City Auditor Frigge, City department heads, and Administrative Assistant Sue Knight. And I sincerely hope this tradition of fiscal stewardship and wise investments continue for many years to come.

I am available at patrick.titterington@troyohio.gov for questions or comments.

attachments

TROY

2027 RECOMMENDED BUDGET

Council Finance Committee

November 18, 2026



TROY

Council Finance Committee

November 18, 2026

Chart I: INCOME TAX REVENUE (in millions)



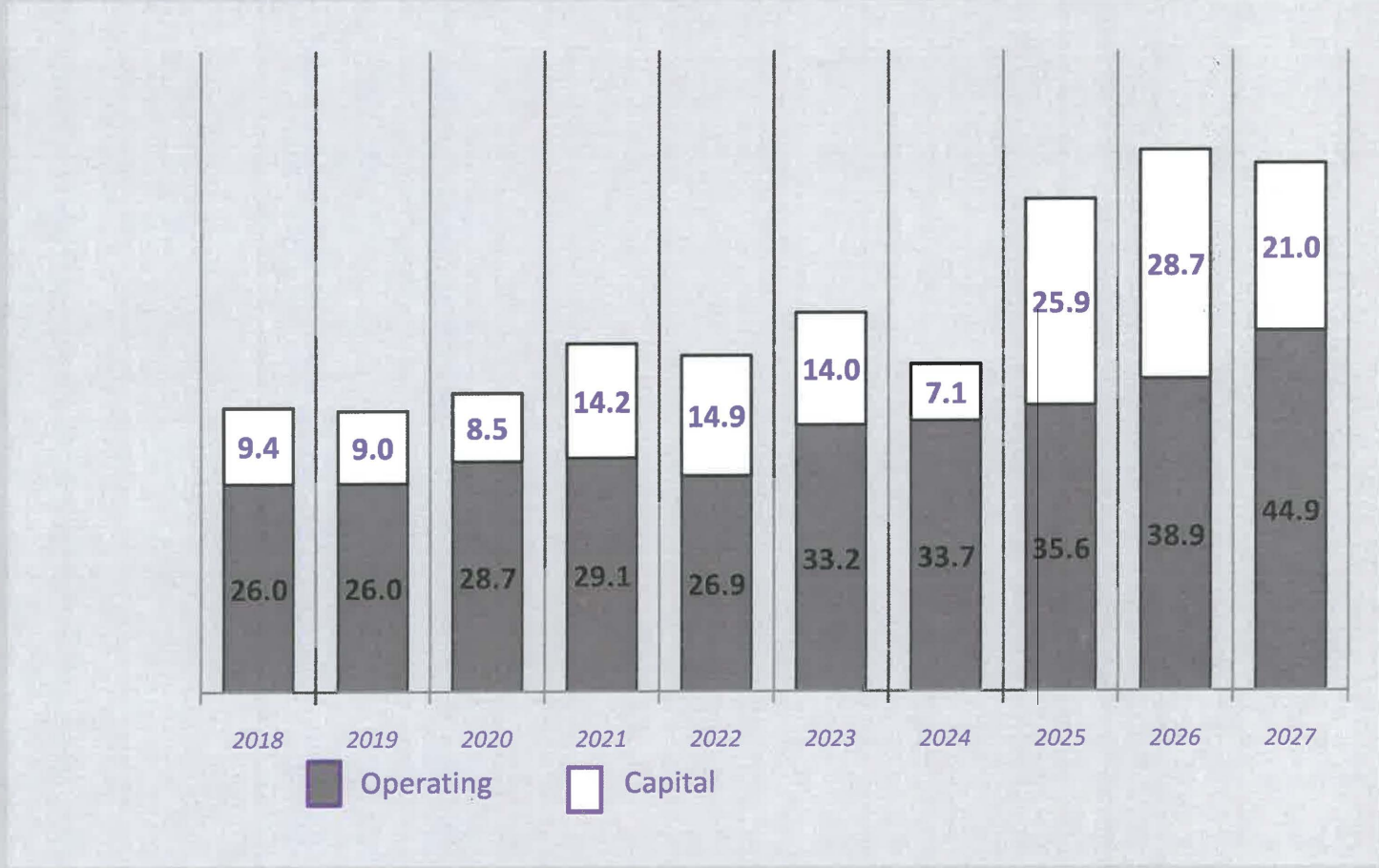
Income tax revenues are to increase 8.9% over 2026 budgets due to consistent and stable business operations

TROY

Council Finance Committee

November 18, 2026

Chart II: GENERAL FUND BUDGETED EXPENSES
(in millions)



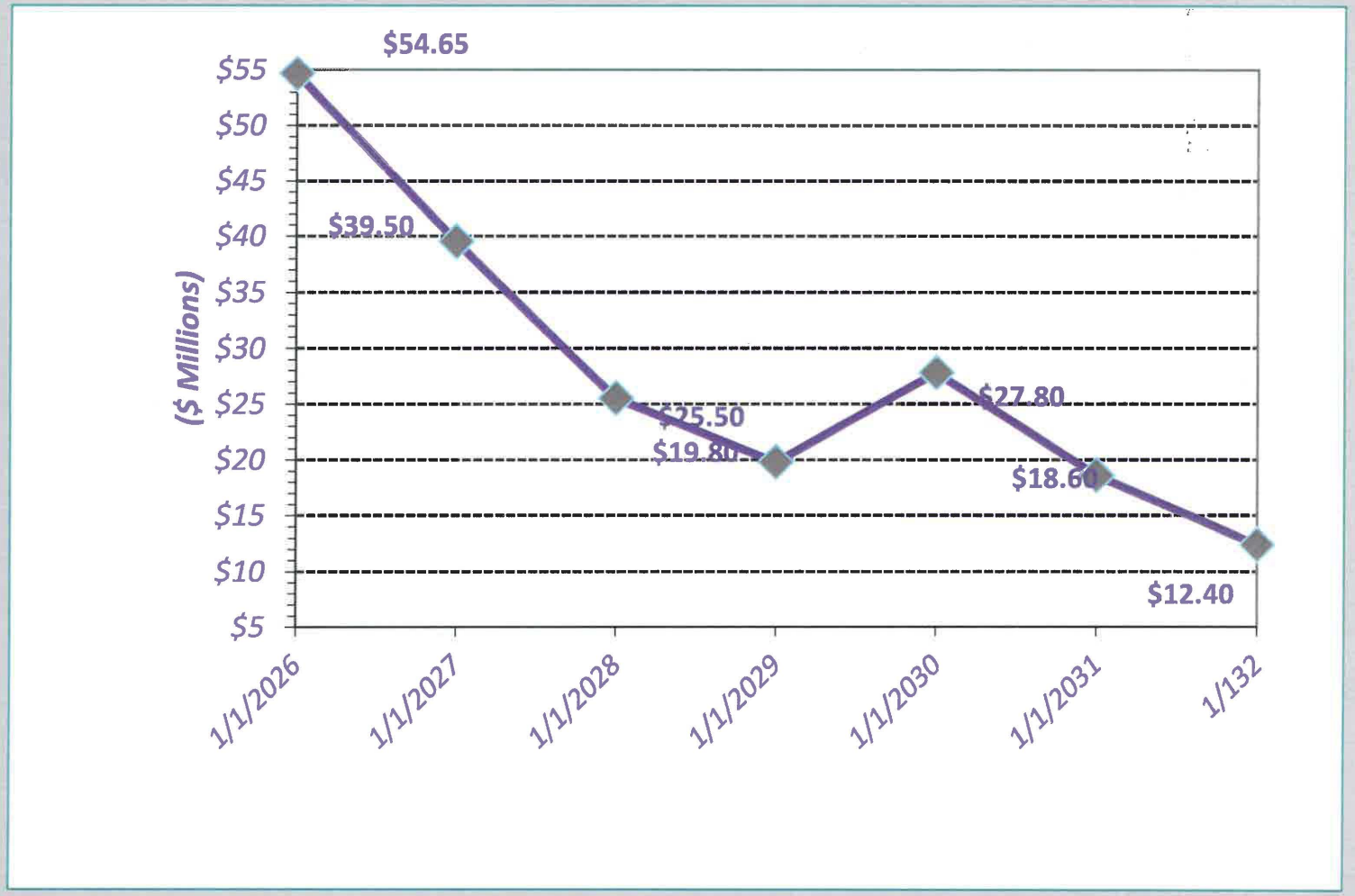
2027 recommendations are 2.5% lower than 2026 due to a smaller capital investment plan

TROY

Council Finance Committee

November 18, 2026

Chart III: GENERAL FUND ESTIMATED BALANCES (in millions)



Fund balances will continue to decrease as PRMP improvements are constructed. A 27th payroll in 2028, salary negotiations, and inflation will also negatively impact that trend

TROY

Council Finance Committee

November 18, 2026

Chart IV: GENERAL FUND FIVE-YEAR FORECAST

($ in millions)	2027	2028	2029	2030	2031
Beg. Balance	39.50	25.49	19.83	27.88	18.61
Revenues	51.94	52.98	54.04	55.12	56.22
Bond Proceeds	0	0	15.00	0	0
Resources	91.44	78.47	88.88	83.00	74.83
Operating	42.94	45.52	48.25	51.14	54.21
Street Paving	1.50	1.75	1.75	1.75	1.75
27th Payroll	0	.87	0	0	0
Capital	21.01	5.00	5.00	5.00	5.00
PRMP Projects	0	5.00	5.00	5.00	0
Debt Service	.50	.50	1.00	1.50	1.50
Expenses	65.95	58.64	61.00	64.39	62.46
End Balance	25.49	19.83	27.88	18.61	12.37

Fund balance coverage decreases to less than 100% of target level starting in 2030. Bond financing of large capital projects may be a consideration to stabilize negative resource impacts

TROY

Council Finance Committee

November 18, 2026

For More Information

www.troyohio.gov/budget

(937) 335-1725

Sue.Knight@troyohio.gov

2027 Top Sheet

Fund Numbers/Categories	Fund Names	Beginning Balance	Revenues	Revenue Transfers	Total Revenue	Total Resources	Expenses	Total Balance	Expense Transfers	Unenc Balance
101	GENERAL FUND	10,259,144.00	10,790,200.00	25,977,500.00	36,767,700.00	47,026,844.00	28,607,991.00	18,418,853.00	10,780,000.00	7,638,853.00
202	STREET FUND	1,740,653.00	1,487,000.00		1,487,000.00	3,227,653.00	1,757,444.00	1,470,209.00		1,470,209.00
203	STATE HIGHWAY FUND	347,759.00	120,000.00		120,000.00	467,759.00	92,100.00	375,659.00		375,659.00
204	INCOME TAX FUND	6,694,477.00	24,000,000.00		24,000,000.00	30,694,477.00	1,801,585.00	28,892,892.00	20,000,000.00	8,892,892.00
205	CEMETERY FUND	41,933.00	116,000.00	400,000.00	516,000.00	557,933.00	550,855.00	7,078.00		7,078.00
207	SAFETY - INCOME TAX FUND	2,692,562.00	4,000,000.00		4,000,000.00	6,692,562.00	0.00	6,692,562.00	5,000,000.00	1,692,562.00
218	MUNICIPAL REAL PROPERTY FUND	503.00	0.00		0.00	503.00	0.00	503.00		503.00
219	MIAMI CONSERVANCY DIST. FUND	44,777.00	0.00	200,000.00	200,000.00	244,777.00	207,500.00	37,277.00		37,277.00
225	RECREATIONAL PROGRAMS FUND	451,336.00	215,400.00		215,400.00	666,736.00	207,315.00	459,421.00		459,421.00
228	PARK & REC. CAP. IMP. FUND	114,999.00	49,100.00	2,500,000.00	2,549,100.00	2,664,099.00	2,403,550.00	260,549.00		260,549.00
230	COMMUNITY DEV. BLOCK GRT. FUND	136,218.00	92,746.00		92,746.00	228,964.00	178,000.00	50,964.00		50,964.00
231	PARKING & DOWNTOWN IMP. FUND	53,399.00	2,000.00		2,000.00	55,399.00	50,100.00	5,299.00		5,299.00
235	DRUG LAW ENFORCEMENT FUND	41,982.00	3,000.00		3,000.00	44,982.00	17,000.00	27,982.00		27,982.00
236	LAW ENFORCEMENT TRUST FUND	28,207.00	500.00		500.00	28,707.00	21,000.00	7,707.00		7,707.00
245	SM BUSINESS DEV R-LOAN FD	494,216.00	182,816.00		182,816.00	677,032.00	672,000.00	5,032.00		5,032.00
250	CARES ACT	0.00	0.00		0.00	0.00	0.00	0.00		0.00
251	AMERICAN RESCUE PLAN ACT OF 21	0.00	0.00		0.00	0.00	0.00	0.00		0.00
252	ONEOHIO OPIOID SETTLEMENT FUND	14,170.00	25,000.00		25,000.00	39,170.00	34,000.00	5,170.00		5,170.00
Special Revenues		**12,897,191.00**	**30,293,562.00**	**3,100,000.00**	**33,393,562.00**	**46,290,753.00**	**7,992,449.00**	**38,298,304.00**	**25,000,000.00**	**13,298,304.00**
332	BOND RETIREMENT FUND	48,583.00	0.00	500,000.00	500,000.00	548,583.00	512,650.00	35,933.00		35,933.00
441	CAPITAL IMPROVEMENT FUND	14,265,000.00	4,988,029.00	5,000,000.00	9,988,029.00	24,253,029.00	19,889,925.00	4,363,104.00		4,363,104.00
442	OH PUBLIC WORKS COMM (OPWC)	2,874,463.00	1,200,000.00	1,000,000.00	2,200,000.00	5,074,463.00	4,826,200.00	248,263.00		248,263.00
444	TIF 2003 FUND	3,355,712.00	600,000.00		600,000.00	3,955,712.00	293,300.00	3,662,412.00		3,662,412.00
447	TECHNOLOGY FUND	107,758.00	80,000.00		80,000.00	187,758.00	140,500.00	47,258.00		47,258.00
Capital Improvements		**20,602,933.00**	**6,868,029.00**	**6,000,000.00**	**12,868,029.00**	**33,470,962.00**	**25,149,925.00**	**8,321,037.00**		**8,321,037.00**
623	STOUDER PLYGR. EQUIP FUND	3,155.00	0.00		0.00	3,155.00	2,020.00	1,135.00		1,135.00
630	THE PAUL G. DUKE TRUST FUND	161,841.00	0.00		0.00	161,841.00	0.00	161,841.00		161,841.00
631	ROBINSON RESERVE	28,605.00	30,000.00		30,000.00	58,605.00	5,739.00	52,866.00		52,866.00
671	CEMETERY TRUST FUND	299,621.00	5,000.00		5,000.00	304,621.00	7,400.00	297,221.00		297,221.00
672	CEMETERY ENDOWMENT FUND	507,831.82	66,000.00		66,000.00	573,831.82	177,500.00	396,331.82		396,331.82
673	UNCLAIMED FUNDS	40,173.00	4,100.00		4,100.00	44,273.00	0.00	44,273.00	2,500.00	41,773.00
674	TRI-CENTENNIAL FUND	1,267.00	0.00		0.00	1,267.00	0.00	1,267.00		1,267.00
Trusts		**1,042,493.82**	**105,100.00**	**0.00**	**105,100.00**	**1,147,593.82**	**192,659.00**	**954,934.82**	**2,500.00**	**952,434.82**
707	HOBART ARENA FUND	55,435.00	2,196,900.00	850,000.00	3,046,900.00	3,102,335.00	3,072,836.00	29,499.00		29,499.00
708	MUNICIPAL SWIMMING POOL FUND	268,452.00	383,250.00		383,250.00	651,702.00	452,675.00	199,027.00		199,027.00
709	STORMWATER UTILITY FUND	2,858,257.00	1,974,000.00		1,974,000.00	4,832,257.00	3,828,002.00	1,004,255.00		1,004,255.00
710	WATER FUND	7,200,836.00	7,000,000.00		7,000,000.00	14,200,836.00	11,096,882.00	3,103,954.00		3,103,954.00
711	SANITARY SEWER FUND	4,133,387.00	6,076,000.00		6,076,000.00	10,209,387.00	7,525,372.00	2,684,015.00		2,684,015.00
712	PARKING METER FUND	12,833.00	2,600.00	80,000.00	82,600.00	95,433.00	91,908.00	3,525.00		3,525.00
713	MIAMI SHORES FUND	346,226.00	1,426,000.00	250,000.00	1,676,000.00	2,022,226.00	1,761,114.00	261,112.00		261,112.00
Enterprise		**14,875,426.00**	**19,058,750.00**	**1,180,000.00**	**20,238,750.00**	**35,114,176.00**	**27,828,789.00**	**7,285,387.00**	**0.00**	**7,285,387.00**
820	IMPREST CASH FUND	2,750.00	0.00		0.00	2,750.00	1,150.00	1,600.00		1,600.00
842	INV. FUND FOR CAP. IMP. FUND	35,024,653.00	1,300,000.00		1,300,000.00	36,324,653.00	30,000.00	36,294,653.00	975,000.00	35,319,653.00
Internal Service		**35,027,403.00**	**1,300,000.00**	**0.00**	**1,300,000.00**	**36,327,403.00**	**31,150.00**	**36,296,253.00**	**975,000.00**	**35,321,253.00**
915	BD OF BLDG STANDARD FUND	0.00	0.00		0.00	0.00	0.00	0.00		0.00
916	ENTERPRISE ZONE FUND	24,852.00	0.00		0.00	24,852.00	8,500.00	16,352.00		16,352.00
917	FIRE INSURANCE ESCROW FUND	21,075.00	0.00		0.00	21,075.00	0.00	21,075.00		21,075.00
918	FEMA FUND	5,654.00	0.00		0.00	5,654.00	0.00	5,654.00		5,654.00
919	EQUITABLE SHARING FUND	16,948.03	0.00		0.00	16,948.03	16,949.00	-0.97		-0.97
Agency		**68,529.03**	**0.00**	**0.00**	**0.00**	**68,529.03**	**25,449.00**	**43,080.03**	**0.00**	**43,080.03**
	GRAND TOTAL	**94,821,702.85**	**68,415,641.00**	**36,757,500.00**	**105,173,141.00**	**199,994,843.85**	**90,341,062.00**	**109,653,781.85**	**36,757,500.00**	**72,896,281.85**

General Government

101.101 11/2/2026

5331		ARCHITECTS & ENGINEERS
	20,000	As needed
	45,000	Design of City Hall VAV Box Replacement Project ($30,000); Air Balancing Review for Design of VAV Box Project ($15,000)
	65,000	
5332		ATTORNEYS
	175,000	Routine as needed, including labor counsel
5361		MAINTENANCE OF FACILITIES
	70,000	Routine as needed
	25,000	VAV Box Replacements as needed
	100,000	25% of cost City Hall VAV Box Replacement Project (approx. 41 of 47), Replacement of ceiling tiles after VAV Boxes replaced; $400,000 total - Share cost btw. 101, 204, 710, 711
	87,600	LED Lighting Project - City Hall portion. $280,900 Total for City Hall, WTP, & Maintenance Fac. Shared btw $87,600 City Hall, $101,170 WTP, $92,130 Maint. Fac. (split $15,355 Electric, Refuse, Storm, Street, Water Adm, Sewer Adm.) (Energy Grant Offset $200,000) CARRY OVER
	282,600	
5379		INTRA GOV'T BILLING
	420,105	Miami County Health District (2026 Approved)
5382		SUPPORT OF COMMUNITY AGENCIES
	6,500	Civic Band, not to exceed amount, matches other funds they raise
5399		OTHER EXPENSES
	50,000	Fireworks - 1 year agreement
	100,000	Misc. as needed
	200,000	DT/Riverfront initiatives/events/programs
	50,000	Streetscape Projects/DT Promotion
	10,000	Wayfinding/branding related
	15,000	New Bank Fees - Offset by Revenues; $30,000 shared 50% 101; 25% ea. Water & Sewer B&C
	5,200	Website annual fee
	430,200	
5631		FURNITURE & FIXTURES
	5,000	As needed

5501		GENERAL FUND TRANSFERS	To Fund #
		Transfers out:	
	0	Street Fund	202
	400,000	Cemetery Fund	205
	200,000	MCD	219
	2,500,000	P&R Capital Improvement Fund	228
	0	Small Bus. Development Revolving Loan Fund	245
	500,000	Bond Retirement	332
	3,500,000	Capital Improvement Fund	441
	1,000,000	OPWC	442
	850,000	Hobart Arena	707
	0	Municipal Swimming Pool	708
	80,000	Parking Meter	712
	250,000	Miami Shores	713
	9,280,000		

2026 Budget	2027 Budget	% Difference
19,493,605		-100.00%

2027-2031 Capital Improvement Plan
General Government - Fund 101.101

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Fund Total	TOTAL PROJECT COST 2027
City Hall VAV Box Replacement Project - Design		1		$45,000	$0	$0	$0	$0	$45,000	$45,000
City Hall VAV Box Replacement Project		1		$100,000	$0	$0	$0	$0	$100,000	$100,000
LED Lighting Project		2		$87,600	$0	$0	$0	$0	$87,600	$87,600
City Hall - Painting Building				$0	$27,000	$0	$0	$0	$27,000	$0
City Hall - Building Surge Protector				$7,500	$0	$0	$0	$0	$7,500	$7,500
City Hall Franklin Street Door Replacement		3		$0	$12,000	$0	$0	$0	$12,000	$0
City Hall Blinds - Evaluation & Replacement		4		$0	$0	$30,000	$0	$0	$30,000	$0
City Hall Carpet Replacement				$0	$0	$0	$50,000	$0	$50,000	$0
City Hall Ceiling Wall Paper Replacement		5		$0	$8,000	$0	$0	$0	$8,000	$0
Total				**$240,100**	**$47,000**	**$30,000**	**$50,000**	**$0**	**$367,100**	**$ 240,100**

1. INCREASE STUDY/DESIGN TO $45,000 (2027) AND CONSTRUCTION TO $315,000 TOTAL (2027) ; 25% of the cost, Replacement of ceiling tiles after VAV Boxes replaced (ea box $7,300). $316,000 total - Share cost btw. 101, 204, 710, 711
2. Total for the project - $280,900 - Share cost btw. 101.101, 710.662, 101.555, 202.781, 709.675, 710.660, and 711.670
3. Total for the project - $12,000 per S Kegley
4. Total for the project - $30,000 per S Kegley, C Colley, J Rhoades placeholder
5. The decorative wallpaper in the hallways on 1st & 2nd floors is peeling and cannot be glued back down anymore. It needs to be replaced. Cost estimate $8,000.

***Estimated**

Council

101.102 11/2/2026

5101		SALARIES
	84,519	9 Council members @ $9,207
	10,060	Council President
	3,600	Clerk
	98,179	Total
5321/5322		TRAVEL & TRAINING
	1,400	Misc. as needed
5399		OTHER EXPENSES FOR OPERATION
	4,000	Bound books, min & legis
5631		FURNITURE & FIXTURES
	10,000	Adding Canned Lighting
	3,000	Painting
	2,000	Window Treatment/New Pictures
	15,000	

2026 Budget	2027 Budget	% Difference
128,931		-100.00%

2027-2031 Capital Improvement Plan
Council - Fund 101.102

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Fund Total	TOTAL PROJECT COST 2027
Canned Lighting				$10,000	$0	$0	$0	$0	**$10,000**	$ 10,000
Painting/Windows/Pictures				$5,000	$0	$0	$0	$0	**$5,000**	$ 5,000
Total				**$15,000**	**$0**	**$0**	**$0**	**$0**	**$15,000**	**$ 15,000**

***Estimated**

Mayor

101.103 11/2/2026

5101		SALARIES
	25,392	Mayor
5239		OTHER SUPPLIES
	5,000	Includes City Promotional Items
5321/5322		TRAVEL & TRAINING
	8,000	Incl. Mayors & Managers, Mayors' conferences

2026 Budget	2027 Budget	% Difference
69,602		-100.00%

Auditor

101.104 11/2/2026

5101		SALARIES
	65,301	Auditor
	102,546	Chief Deputy Auditor
	162,803	2 Deputy Auditors
	330,650	
	5,400	Opt out payment - Health Ins.
	336,050	
	2,915	EIP
	338,965	
5335		EDP CONSULTANTS
	5,000	As Needed

2026 Budget	2027 Budget	% Difference
536,361		-100.00%

Treasurer

101.105 11/2/2026

5101 SALARIES

6,140 Treasurer

2026 Budget	2027 Budget	% Difference
7,057		-100.00%

Law Director

101.106 11/2/2026

		SALARIES
5101	65,301	Law Director
	76,625	Legal Sec.
	141,926	
5332		ATTORNEYS
	290,510	Public Defender ($24,410); Outside Attorneys as necessary ($15,000); Office Clerical Support ($22,500); Asst. Law Dir. Services ($228,600 with $146,400 flow through paid by County for Pros. Services.)
5339		MISCELLANEOUS SERVICES
	1,500	Annual Routine ($1,000); Re Marsy's Law ($500)

2026 Budget	2027 Budget	% Difference
474,637		-100.00%

Service Director

101.107 11/2/2026

5101		SALARIES
	213,712	Director
	100,665	Adm Asst
	71,371	Clerk
	57,982	Management Analyst 2
	45,358	Communications Coordinator (60%) (20% in each Water and Sewer)
	489,088	
	10,000	Intern
	499,088	
	183,415	Retirement
	682,503	
	5,445	EIP
	687,948	
5321/5322		TRAVEL & TRAINING
	20,000	ICMA, OCMA, OML, Bond Rating, Trade Mission
5399		OTHER EXPENSES FOR OPERATIONS
	8,000	Routine

2026 Budget	2027 Budget	% Difference
714,339		-100.00%

Engineering

101.108 11/2/2026

5101		SALARIES
	75,808	50% City Engineer (25% ea. Water & Sewer Adm)
	71,320	50% Asst. City Eng. (25% ea. Water & Sewer Adm)
	120,986	Project Manager
	25,197	Project Manager (25% ea. Engineering, Storm, Water Adm., Sewer Adm)
	106,416	1 Engineering Tech.
	28,899	Engineering Tech. (1/3 ea. Engineering, Water Adm, Sewer Adm)
	428,626	
	367	EIP (1/3 in each Eng., Water Adm., Sewer Adm)
	428,993	
	2,000	OT
	430,993	
		City Engineer & Asst. City Eng. funded 25% each from Water & Sewer Funds (changed from 50% each in 2013 when Asst. City Engineer position created)
		Clerks funded from Water & Sewer Funds
		GIS Technician funded from Water & Sewer Funds starting 2008
		1 Engineering Technician moved to 709 Fund (Storm Water) during 2009
		1 Proj Mgr. added in 2025 - 25% ea. 101.108, 709, 710, 711
5321/5322		TRAVEL & TRAINING
	3,400	Engineering Seminars/Workshops
5331		ARCHITECTS/ENGINEERS
	85,000	Routine, as needed (note VAV Box Design in 101.101)

2026 Budget	2027 Budget	% Difference
679,485		-100.00%

Civil Service

101.109 11/2/2026

5101		SALARIES
	4,876	Secretary
	300	Commission members
	5,176	
5339		MISCELLANEOUS SERVICES
	30,000	Includes Exams as needed

2026 Budget	2027 Budget	% Difference
13,764		-100.00%

Human Resources

101.113 11/2/2026

5101		SALARIES
	83,114	Asst SD (50% of salary, 25% in each Water Fund 710.660 and Sewer Fund 711.670)
	76,625	Clerk Typist
	159,739	
	500	OT if necessary
	160,239	
	1,625	EIP
	161,864	
5321/5322		T&T
	6,000	ICMA, OCMA, as needed
5339		MISCELLANEOUS SERVICES
	8,000	Training - City-wide (S Emerick)
	2,000	Background checks
	40,000	Time and Attendance Program
	50,000	

2026 Budget	2027 Budget	% Difference
236,147		-100.00%

2027-2031 Capital Improvement Plan
Human Resources Office - Fund 101.113

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Fund Total	TOTAL PROJECT COST 2027
Time and Attendance Program				$40,000	$0	$0	$0	$0	$40,000	$ 40,000
Total				**$40,000**	**$0**	**$0**	**$0**	**$0**	**$40,000**	**$ 40,000**

***Estimated**

Human Relations Comm.

101.114 11/2/2026

5399 OTHER EXPENSE FOR OPERATIONS

5,000 As Needed

2026 Budget	2027 Budget	% Difference
5,000		-100.00%

MIS

101.118 11/2/2026

5101		SALARIES
	25%	
	32,376	MIS Director
	33,988	2 MIS Technicians
	66,364	

* 25% EA MIS, WATER ADM, SEWER ADM, STORM WATER

5207		COMPUTER SUPPLIES
		Software license renewals for Symantec Endpoint,
		Splash top, Fortinet, Backup, Malware, Annual Software Exchange
		Civic Plus Annual Maintenance
		Routine as needed
	44,000	

5321/5322		TRAVEL & TRAINING
	4,000	Training and recertification as needed

5339		MISCELLANEOUS SERVICES
	1,000	As needed

2026 Budget	2027 Budget	% Difference
148,736		-100.00%

City Beautification

101.125 11/2/2026

5239		OTHER MATERIAL & SUPPLIES
	1,000	Tree City Requirements for Arbor Day, signs for Green Thumb and Merit recognition
5369		MAINTENANCE OTHER
	8,000	1-75/SR41 - trim, replace, maintenance of trees, shrubs, flowers
	9,739	Levee Beds
	8,105	City Beds
	13,620	Fountain Beds
	14,660	Hanging Baskets - Adams & Market
	6,761	DT Urns, City Bldg. Planters (front and sides), Prouty Bed, seasonal maint., petunias in bare spots under urns
	8,000	Lights, wreaths, swags, garland - replace/add Christmas Tree, light poles, Market & Adams bridges, Santa House area
	4,000	Put up and take down lights - levee trees
	1,800	Materials purchased/maintained by Park Dept. (Mayors Park, E Main point, Brukner Pk.)
	2,500	Christmas Greenery for urns & 4 planters by City Hall (New Project started Christmas of 2019)
	77,185	

2026 Budget	2027 Budget	% Difference
73,926		-100.00%

Fire Department

101.216 11/2/2026

5101		SALARIES	
	170,359	Chief	
	286,791	Assistant Chief - 2	
	356,753	Platoon Commander - 3	
	112,100	Lt.	
	3,213,614	Firefighters - 33 on shifts; 2 Inspectors	
	4,139,617		
	16,200	Opt Out	
	4,155,817		
	60,000	Apprentice Program, 2 students per year, 3 year program (Apprentices pd at Intern Rate)	
	71,052	Clerk-Typist	
	4,286,869		
	20,000	EIP	
	150,000	Holiday Pay	
	4,456,869		
	100,000	OT	
	4,556,869		
	237,990	Retirements (2)	
	4,794,859		
5203		MEDICAL SUPPLIES	
	35,000	Increase of $3,000 due to equipment and supplies not provided by hospital	
5243		SAFETY CLOTHING EQUIPMENT	
	54,000	Replacement Bunker Gear for 10 (includes rental gear for apprentices during training)	
	2,000	As needed	
	56,000		
5321-5322		TRAVEL & TRANSPORTATION	
	17,250	EMS Continuing ed, swift water rescue, Tech Rescue & Continuing Ed Tech Rescue, Fire Invest, Fire Safety Code, Continuing Ed., Fire Operations, IAFC/OFC, EMS training, Apprentice training, others as needed - NOTE $15,000 of T&T Budget in Fund 252 Opioid Fund	
5336		HEALTH SERVICES	
	40,500	Annual physicals, blood work - all present firefighter personnel	
	1,000	Medical testing not covered by Workers Compensation if needed	
	1,000	Hepatitis B and other immunizations if needed	
	2,500	New Hire Physicals (addn'l staff @ 12 hours)	
	2,700	New Hire Psychological Exams	
	47,700		
5339		MISC. SERVICES	
	85,000	Contractual Ambulance Billing, includes $15,000 Medical Dir. services (has revenue offset)	
5361		MTN. OF FACILITIES	
	40,000	Routine and updates to facilities	
5363		MAINTENANCE OF EQUIPMENT	
	30,000	Routine as needed, including maintenance of power cots	
5364		MAINTENANCE OF LICENSED VEHICLES	
	120,000	Routine, as needed	
5399		OTHER EXPENSES FOR OPERATION	
	10,500	Replacement of minor tools & equipment	
	15,000	Replacement hose if needed	
	2,500	Replacement nozzles and fittings if needed	
	1,000	Replacement of Investigation tools, equipment & evidence collection supplies	
	2,500	Contract lawn mtn. all three stations	
	10,000	Lexipol Policy Management	
	14,000	FIRE/EMS Software	
	4,000	Aladtec Staff Scheduling & Payroll Software	
	2,500	Copier Maintenance Agree.	
	2,000	Misc.	
	64,000		
5632		VEHICLES	
	60,000	Command Staff Veh- Replace 2014 Durango	
5633		MACHINERY & EQUIPMENT	
	50,000	Life Assist Power Cot & Components	
		FUTURE POTENTIAL PRIORITIES	
5632		VEHICLES	
	850,000	Replace Engine 11, 2015 model	(2028)
	60,000	Replace Command Staff Vehicles (2 of 3)	(2028)
	70,000	Utility Truck with plow - replace 2015 Dodge truck	(2029)
5639		OTHER EQUIPMENT	
	50,000	Rescue Team Equipment - boat & motor	(2028)
	250,000	Half Cost - Replace Portable Radios (Assumes 50% MCCC Offset)	(2028)
	50,000	Fire Cardiac Monitor Replacement	(2028, 2029, 2030)

2026 Budget	2027 Budget	% Difference
7,146,554		-100.00%

2027-2031 Capital Improvement Plan
Fire Department - Fund 101.216

Project	% of Total Cost	Notes	Life Expectancy in Years *	2027	2028	2029	2030	2031	Fund Total	TOTAL PROJECT COST 2027
Ambulance		1	15/250,000 mi	$0	$0	$0	$0	$0	$0	$ -
Ambulance Power Cots			6	$50,000	$0	$0	$0	$0	$50,000	$ 50,000
Rescue Team Boat & Equipment		2		$0	$50,000	$0	$0	$0	$50,000	$ -
Rescue Saw				$0	$0	$4,000	$0	$0	$4,000	$ -
Replacement of Bunker Gear for 10				$54,000	$0	$0	$0	$0	$54,000	$ 54,000
Replacement of Engine 11		3		$0	$850,000	$0	$0	$0	$850,000	$ -
Command Staff Vehicle - Replace 2014 Durango		4		$60,000	$60,000	$55,000	$0	$0	$175,000	$ 60,000
Utility Truck with Plow - Replace 2015 Dodge Truck				$0	$0	$70,000	$0	$0	$70,000	$ -
Thermal Imagine Camera		5		$0	$0	$5,000	$0	$0	$5,000	$ -
Cardiac Monitor		6		$0	$50,000	$50,000	$50,000	$0	$150,000	$ -
Radio Replacement		7		$0	$250,000	$0	$0	$0	$250,000	$ -
Total				**$164,000**	**$1,260,000**	**$184,000**	**$50,000**	**$0**	**$1,658,000**	**$ 164,000**

1. 2024, 2025 Cost increase by manufacturer for purchase orders issued in 2021, 2022. No new ambulance purchase until 2029 or 2030
2. Type of boat will depend on future of dam removal; if removed, need a flat bottom boat. This will replace a 2004 Zodiac Rescue Boat.
3. Current Engine 11 is a 2015 Model with 94,500 miles. The recommended age for the front line is 15 years. This takes the E11 to 2030. However, the lead time for engines is 3 years. This requires to budget and order in 2028.
4. We currently have three (3) Dodge Durango's that we need to replace over the next five (5) years. All three (3) Durango's are 2014's and all around 65,000 miles. The life expectancy is around 12 Years.
5. This is a replacement schedule for our four (4) Thermal Imaging Cameras used in firefighting operations. Our current cameras are 8-10 years old.

6. This adds a unit to our current complement of three to place on M15. We now have four medics (ambulances) in service. Requesting the funds come from opioid settlement funds.
7. Complete replacement of portable and mobile radios. These radios were originally purchased by Miami County Communications Center in 2015. The radios were delivered in 2017. This would be an estimated $500,000.00 project offset by MCCC paying 50%.

***Estimated**

Police Department

101.217 — 11/2/2026

5101		SALARIES
	165,279	Chief
	394,901	Captains - 3
	699,295	Sergeants - 6
	3,133,164	Officers - 34
	4,392,639	
	259,189	Clerks - 1 Clk-Typ, 3 Clk - (2.5 Records; .5 Adm., 1 Accred.Mgr. Property)
	4,651,828	
	27,000	EIP
	155,000	Holiday Pay
	32,400	Opt Out
	4,866,228	
	191,500	OT Includes $1,500 for OT for non-uniform staff
	5,057,728	
	121,895	Possible Retirements
	5,179,623	
		Note - revenue offset of $44,200 from schools for DARE/SRO and partial grant to offset DARE costs
5212		LAW ENFORCEMENT SUPPLIES
	35,000	$35,000 Routine -Taser batteries, flares, Drone Related Supplies, ammunition; bullet-proof vests, etc.
	2,700	Drone equipment - drone-mounted speaker, spotlight and Ground Station Monitor
	37,700	
5302		RENT/LEASE OF MACHINERY & EQUIPMENT
	40,000	13 Flock Cameras @ $3,000; $1,000 misc.
5321-5322		TRAVEL AND TRAINING
	31,000	Training as needed, including State mandated, CALEA, Staff Dev. Additional T&T Funds: $10,000 in 235 Fund; $21,000 in 236 Fund; Bike Patrol Training in 235 Fund
5334		MANAGEMENT CONSULTANTS
	9,000	CALEA fees
5336		HEALTH SERVICES
	9,500	Includes new hire exams, return to work exams, others as needed - (Well Checks now in Fund 252)
5338		PERSONAL SERVICE CONTRACTS
	45,500	Part-time Custodial, includes Staffmark annual adjustment
5361		MAINTENANCE OF FACILITIES
	50,000	Routine
	7,000	Elevator Repairs
	57,000	
5399		OTHER EXPENSE FOR OPERATIONS
	57,750	Crime prevention materials; prisoner expenses, DARE, Saf-T-Town, other items as needed Motorola Flex; Powertime Scheduling Software, Pers. Early Warning Software
	20,000	Additional licensing fees for Mobile Devices (possible $2,000 revenue offset); Trimble Subscription Fee
	77,750	
5632		VEHICLES
	195,000	Replace 3 cruisers/outfitting
	54,000	Replace Detective Vehicle - 2015 Ford Fusion Hybrid
	249,000	
5639		OTHER EQUIPMENT
	160,000	1 yr of 5-yr contract - replace Tasers, Body-worn cameras, in-car cameras (possible $111,353 one time grant offset)

FUTURE POTENTIAL PRIORITIES

5101		SALARIES	
	10,000	Intern Requested (evaluate)	(2028)
5212		LAW ENFORCEMENT SUPPLIES	
	30,000	StarChase (pursuit management technology); yr. 1 of 5-year contract totaling $150,000	(2029)
5632		VEHICLES	
	195,000	Replace Cruisers / outfitting	(2028 - 2031)
	6,000	Switch out 3 SRO marked vehicles for 3 cars from patrol sect.	(2028)
5637		COMPUTER HARDWARE/SOFTWARE	
	19,600	Desktops & Monitors - Adding workstations w/remodeling; each workstation to have desktop & 2 monitors	(2028)
5639		OTHER EQUIPMENT	
	160,000	5-yr contract - replace Tasers, Body-worn cameras, in-car cameras	(2028-2031)
	9,000	Drone Replacement	(2028)
	70,000	Detective Interview Room Upgrades	(2028)
	250,000	Half Cost - Replace Portable Radios (Assumes 50% MCCC Offset)	(2028)

2026 Budget	2027 Budget	% Difference
7,984,218		-100.00%

2027-2031 Capital Improvement Plan
Police Department - Fund 101.217

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years *	2027	2028	2029	2030	2031	Fund Total	TOTAL PROJECT COST 2027
Police Cruiser Replacement		1	3	$195,000	$204,750	$215,000	$225,800	$237,100	$1,077,650	$ 195,000
Police Firing Range Building			25+	$0	$0	$0	$0	$0	$0	$ -
Replace 1 Detective Vehicle			10	$54,000	$0	$0	$0	$0	$54,000	$ 54,000
Replace Chief's Car			10	$0	$0	$0	$60,000	$0	$60,000	$ -
Roof Replacement (2nd floor)			30	$0	$37,500	$0	$0	$0	$37,500	$ -
Copier Replacement			7	$0	$6,800	$0	$7,400	$7,600	$21,800	$ -
Vehicle, Body Cameras and Tasers			10	$160,000	$160,000	$160,000	$160,000	$160,000	$800,000	$ 160,000
Phone Recorder				$0	$0	$41,300	$0	$0	$41,300	$ -
Flock Cameras (13)				$39,000	$39,000	$39,000	$39,000	$39,000	$195,000	$ 39,000
LED Lighting		2		$0	$0	$0	$0	$0	$0	$ -
Fingerprint Machine			7	$0	$0	$20,000	$0	$0	$20,000	$ -
Portable Radios		3		$0	$250,000	$0	$0	$0	$250,000	$ -
Motorola Dashboards				$0	$71,000	$0	$0	$0	$71,000	$ -
PD Renovation Phase II		4		$2,500,000	$0	$0	$0	$0	$2,500,000	$ 2,500,000
Total				**$2,948,000**	**$769,050**	**$475,300**	**$492,200**	**$443,700**	**$5,128,250**	**$ 2,948,000**

1. Reflects Pricing
2. Pending energy audit and grants
3. Replace portable radios - assumes 50% MCCC Offset

4. Phase II of PD renovation project. Necessary storage space, additional officer workspace, roll call/conference areas, restroom improvements, roof replacement. Funded out of 441.

***Estimated**

101.440 **Park Department** 11/2/2026

5101		SALARIES
	120,563	Superintendent
	485,645	8 Park Maintenance Workers
	606,208	
	5,400	Opt Out
	611,608	
	9,000	OT
	620,608	
5309		RENTS/LEASE - OTHER
	6,000	Port-a-lets various recreational programs/spec. events
5321/5322		TRAVEL & TRAINING
	2,700	Ohio Turf grass Conference for certification, Tree Care Industry Expo for Arborist Certification, Misc. one-day seminars, Ohio Park & Recreation Conf., seminars required for certifications
5338		PERSONAL SERVICE CONTRACTS
	63,000	Temporary employees through employment services
5339		MISCELLANEOUS SERVICES
	2,000	Transfer Station Fees
	18,000	Park General Turf Fertilization
	15,000	Athletic Field Fertilization
	5,000	Irrigation system services and repairs
	9,000	Pond treatment (Duke, Kings Chapel, Carriage Crossing)
	5,000	Tree Work as Needed
	9,300	TI Park Goose Control
	40,000	Mower Maintenance Contract
	6,500	Flower and Maintenance for crosswalk planters and fountain
	1,000	Misc., entrance mats
	1,800	Pollinator Habitat - honeysuckle control, woody invasives, seeding
	112,600	
5361		MAINTENANCE OF FACILITIES
	9,000	Playground safety mulch
	4,000	Recondition one athletic field at Duke Park
	5,500	Ballfield infield material
	6,500	Repair ballfield light outages as needed
	3,500	Tree Replacement Program
	8,300	Bike path repair and seal coat along Miami Shores
	6,200	Carriage Crossing basketball court reconditioning
	3,800	Carriage Crossing - Replace Benches
	4,500	Duke Park - Remove infield/outfield lip from one field, re-sod (4 of 4)
	12,850	Duke Park - replace drive on ballfield irrigation system
-	5,200	Duke Park - Replace cracked and raised sidewalk at restroom
	4,800	Community - Replace Drinking Fountain
	3,800	Community Park - Replace raised concrete at Shelter 5
	10,000	Menke Park - Remodel Restroom
	35,900	TI Park - regrade edges of bike path
	5,300	Herrlinger Park - Replace 4 picnic tables
	5,800	N. Market Ball Field - paint backstop poles, repair damaged railing
	134,950	
5612		STRUCTURES OTHER THAN BUILDINGS
	45,000	Community Park - replace 1 Shelter (Shelter #1)
	75,000	Kings Chapel - replace playground equipment
	120,000	
5633		MACHINERY & EQUIPMENT
	63,000	Replace Brush Chipper (32 years old)
	14,000	Zero Turn Mower
	77,000	
		FUTURE POTENTIAL PRIORITIES
5602		LAND IMPROVEMENTS
	221,000	Replace Baseball Field Lights with new LED Lights - full cost (50% Schools (2028)
	400,000	N. Market Ballfields - bleacher removal/repairs - full cost (2028)
5632		VEHICLES
	55,000	Replace GMC Canyon (2028)
5639		OTHER EQUIPMENT
	5,000	Float Troy - Replace 2 tents and 2 rafts (2028)

2026 Budget	2027 Budget	% Difference
1,857,113		-100.00%

2027-2031 Capital Improvement Plan
Park Department - Fund 101.440

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	TOTAL PROJECT COST 2027
N Market Street Bleachers				$0	$400,000	$0	$0	$0	$400,000	$ -
Replace Baseball Field Lights with new LED Lights				$0	$221,000	$0	$0	$0	$221,000	$ -
Replace GMC Canyon		1		$0	$55,000	$0	$0	$0	$55,000	$ -
Replace shelter 1 Community Park		2	30	$45,000	$0	$0	$0	$0	$45,000	$ 45,000
Replace Brush Chipper		3	15	$63,000	$0	$0	$0	$0	$63,000	$ 63,000
Replace Kings Chapel Playground			20	$75,000	$0	$0	$0	$0	$75,000	$ 75,000
Replace 2001 spray gator			15	$0	$19,000	$0	$0	$0	$19,000	$ -
Replace 1 ZT Commercial mower		4	10	$14,000	$0	$0	$0	$0	$14,000	$ 14,000
Expand and pave Menke Parking lot			30	$0	$75,000	$0	$0	$0	$75,000	$ -
Replace showmobile			25	$0	$90,000	$0	$0	$0	$90,000	$ -
Replace Menke Playground			20	$0	$75,000	$0	$0	$0	$75,000	$ -
Replace stump grinder			15	$0	$80,000	$0	$0	$0	$80,000	$ -
Replace ballfield gator			15	$0	$30,000	$0	$0	$0	$30,000	$ -
Replace ZT commercial mower			10	$0	$16,000	$0	$0	$0	$16,000	$ -
Float Troy - Replace 2 tents and 2 rafts				$0	$5,000	$0	$0	$0	$5,000	$ -
Replace gazebo at McKaig-Race Park				$0	$0	$70,000	$0	$0	$70,000	$ -
Replace Carriage Crossing Playground			20	$0	$0	$100,000	$0	$0	$100,000	$ -
Replace Kensington Playground			20	$0	$0	$100,000	$0	$0	$100,000	$ -
Replace Field Paint Striper			15	$0	$0	$30,000	$0	$0	$30,000	$ -
Replace Archer Playground			20	$0	$0	$0	$100,000	$0	$100,000	$ -
Replace Trostel Park Playground			20	$0	$0	$0	$100,000	$0	$100,000	$ -
Replace 2016 F450 Dump Truck			10	$0	$0	$0	$75,000	$0	$75,000	$ -
Replace ZT Commercial Mower			5	$0	$0	$0	$16,000	$0	$16,000	$ -
Total				**$197,000**	**$1,066,000**	**$300,000**	**$291,000**	**$0**	**$1,854,000**	**$ 197,000**

1. Defer to 2028
2. Last remaining original shelter
3. Current chipper is 32 Years old
4. 1 of 5

***Estimated**

Recreation Department

101.441 11/2/2026

5101		SALARIES
	158,932	Recreation Director
	115,297	Assistant Recreation Director
*	74,906	Secretary
	66,165	Program Coordinator
	415,300	
	43,000	PT (Includes Summer Playground Program - offset by United Way funding)
	458,300	
	1,000	OT
	459,300	
		*If retirement occurs, replace position with 2nd Program Coordinator position - approx. savings $18,500
5338		PERSONAL SERVICE CONTRACTS
	13,000	PT staffing for programs through Temporary Agency
5382		SUPPORT OF COMMUNITY AGENCIES
	32,000	Troy REC support

2026 Budget	2027 Budget	% Difference
764,659		-100.00%

2027-2031 Capital Improvement Plan
Recreation Dept - Fund 101.441

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	TOTAL PROJECT COST 2027
Copier			7	$0	$8,500	$0	$0	$0	$8,500	$ -
Total				**$0**	**$8,500**	**$0**	**$0**	**$0**	**$8,500**	**$ -**

***Estimated**

Lincoln Community Center

101.445 11/2/2026

5311 NATURAL GAS
16,000

5312 ELECTRICITY
38,000

5399 OTHER EXPENSES FOR OPERATIONS
4,000 Annual Support

2026 Budget	2027 Budget	% Difference
58,000		-100.00%

Planning Commission

101.554 11/2/2026

5322 TRAINING

1,000 Training

5324 MEMBERSHIPS

15,000 MVRPC Membership

2026 Budget	2027 Budget	% Difference
16,707		-100.00%

Electrical Department

101.555 11/2/2026

5101		SALARIES
	124,124	Foreman
	93,838	Electrician A
	86,961	Electrician C
	304,923	
	14,000	OT
	318,923	
5232		TRAFFIC SIGNALS
	10,000	LED Upgrades for intersections - End of Life replacement (N. Market/Water, S. Market/Franklin, E. Main/Walnut, N. Market School Flasher, TC School Flasher)
	30,000	Routine traffic signal parts
	40,000	
5233		CITY OWNED COMPONENTS
	9,000	Light replacements, annual if needed
	7,000	Maintain and test 8 warning sirens
	2,000	Flag replacements as necessary DT/Adams St./Staunton Rd.
	18,000	
5321/5322		TRAVEL AND TRAINING
	5,000	Training to maintain electrical certifications required by State Law
5339		MISCELLANEOUS SERVICES
	2,500	Disposal of fluorescent tube lighting
	2,000	Routine (including ARC Flash)
	8,400	Traffic System Software
	12,900	
5361		MAINTENANCE OF FACILITIES
	10,000	Routine
	15,355	LED Lighting Project - $280,900 Total for City Hall, WTP, & Maintenance Fac. Shared btw $87,600 City Hall, $101,170 WTP, $92,130 Maint. Fac. (split $15,355 Electric, Refuse, Storm, Street, Water Adm, Sewer Adm.) (Energy Grant Offset $200,000) CARRY OVER
	25,355	
5639		OTHER EQUIPMENT
	30,000	Rewiring Intersection - S. Market/Race

FUTURE POTENTIAL PRIORITIES

5639		OTHER EQUIPMENT	
	30,000	Rewiring Intersection (Annual)	(2028-2031)
	9,000	Fuel System Removal/Remediation/Replacement	(2029)
		Funding split btw. Elec (101.555), Refuse (101.635), Street (202), Storm (709), Water (710.663), Sewer (711.673)	
5339		MISC. SERVICES	
	8,400	Traffic System Software (Annual)	(2028-2031)

2026 Budget	2027 Budget	% Difference
675,911		-100.00%

2027-2031 Capital Improvement Plan
Electrical Division - Fund 101.555

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	TOTAL PROJECT COST 2027
Fuel System Removal/Remediation	16%	1	35	$0	$0	$9,000	$62,500	$0	$71,500	$ -
Signals Upgrades	100%	2	35	$30,000	$30,000	$30,000	$30,000	$30,000	$150,000	$ 30,000
Solar School Flasher Software Renewal	100%	3		$0	$6,000	$0	$0	$0	$6,000	$ -
Centracs Traffic System Software	100%	4		$8,400	$8,400	$8,400	$8,400	$8,400	$42,000	$ 8,400
Maintenance Facility Renovation	16%	5		$0	$0	$0	$1,166,667	$0	$1,166,667	$ -
Maintenance Facility Roof Repair	16%	6		$0	$0	$0	$78,333	$0	$78,333	$ -
LED Lighting Project		7		$15,355	$0	$0	$0	$0	$15,355	$ 15,355
Total				**$53,755**	**$44,400**	**$47,400**	**$1,345,900**	**$38,400**	**$1,529,855**	**$ 53,755**

1. Funding split equally between Elec (101.555.), Refuse (101.635.), Street (202.781.), Storm (709.675.), Water (710.663.) & Sewer (711.673.)
2. 2027: Water & Adams (1991); 2028: S. Market & Race (1992), Dorset & 718 (1997) Replacing signal wires, poles and traffic cabinets installed in 1990's. battery backups @ W. Market &Ridge, W. Market /Grant/Peters, Elm & McKaig, additional signals in future years
3. Several school Flashing Systems are solar powered and communicate through cellular service; renewal is every 5 years
4. Software renewal for traffic maintenance and monitoring system
5. Results of the Maintenance Facility Space Needs Study
6. Due to an infrared scan and visual inspection there is recommended work in 2028; split equally between Elec (101.555.), Refuse (101.635.), Street (202.781.), Storm (709.675.), Water (710.663.) & Sewer (711.673.)
7. Total for the project - $280,900 - Share cost btw. 101.101., 710.662., 101.555., 202.781., 709.675., 710.660., and 711.670.

***Estimated**

Administrative Board

101.556 11/2/2026

1,400	TOTAL BUDGET Total budget amount for Administrative Board for miscellaneous office materials and supplies, advertising of the Board meetings; includes $100 for two members to attend annual zoning workshop.

2026 Budget	2027 Budget	% Difference
1,400		-100.00%

Development

101.558 11/2/2026

5101		SALARIES
	134,562	Development Director
	91,928	CD Manager
	95,356	P&Z Manager
	70,041	Management Analyst
	135,142	2 Inspectors
	125,454	2 Additional Inspectors (contingent upon rental inspection program **)
	652,483	
	5,000	Planning Intern
	5,400	Opt Out
	662,883	
	3,630	EIP
	666,513	
		** Est. annual revenue offset $216,000
5321/5322		T&T
	20,000	As needed for staff, including renewal or new certifications, staff training including CDBG
5334		MANAGEMENT CONSULTANTS
	20,000	Consultants as needed
	25,000	Annexation Process if needed
	20,000	Appraisals as Needed
	113,528	Environmental Cleanup - 206 S. Market (100% reimb. - carry over from 2025)
	178,528	
5339		MISCELLANEOUS SERVICES
	55,000	Property maintenance $6,000, mowing $44,000, tree trimming $5,000.
	60,000	Demolition/abatement/repair, 3 properties (1002 S. Crawford, Madison St., Wheeler St.)
	30,000	Demo 330 S. Crawford (75% Grant offset- $22,500)
	10,000	Boarding up if necessary
	20,000	Permit Software Licensing - IWorQ
	96,000	PLL - Contingent on Rental Registration Program - Convert from iWorQ to CityWorks /Trimble. This is Permit Tracking Software. There will be a $21,000 licensing fee annually starting in 2028.
	271,000	
5382		SUPPORT OF COMMUNITY AGENCIES
	105,000	TDC ($17,500 also in each Water & Sewer Adm. Funds for TDC)
	60,000	Troy Main Street support
	10,000	Possible ED/DT initiative
	25,000	Habitat for Humanity - Rock the Block Annual Event
	30,000	Study for Reuse of Kyle, VanCleve & Heywood School properties
	230,000	

2026 Budget	2027 Budget	% Difference
1,467,719		-100.00%

2027-2031 Capital Improvement Plan
Development Department - Fund 101.558

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Fund Total	TOTAL PROJECT COST 2027
Environmental Cleanup - 206 S. Market St.		1		$113,528	$0	$0	$0	$0	$113,528	$ 113,528
Convert to CityWorks (Trimble Permit Tracking)				$96,000	$0	$0	$0	$0	$96,000	$ 96,000
Total				**$209,528**	**$0**	**$0**	**$0**	**$0**	**$209,528**	**$ 209,528**

1. 100% Reimbursable

***Estimated**

Refuse Collection

101.635 11/2/2026

5101		SALARIES
	58,677	Foreman 1/2 of Salary, (1/2 in Street Fund 202)
	147,834	2 SMW
	206,511	
	10,000	OT
	216,511	
	550	EIP - half
	217,061	
5338		PERSONAL SERVICES CONTRACT
	5,000	1/3 share of temp to clean Maintenance Facility (shared btw. Refuse, Electric, Street, Water Dist., Sewer Maint.)
	62,400	PT Refuse collection
	67,400	
5339		OTHER SERVICES
	681,000	Recycling Contractor (6% increase)
	75,000	Dye Mill Rd Facility Grinding Contractor
	756,000	
5361		MAINTENANCE OF FACILITIES
	10,000	Routine
	15,355	LED Lighting Project - $280,900 Total for City Hall, WTP, & Maintenance Fac. Shared btw $87,600 City Hall, $101,170 WTP, $92,130 Maint. Fac. (split $15,355 Electric, Refuse, Storm, Street, Water Adm, Sewer Adm.) (Energy Grant Offset $200,000) CARRY OVER
	25,355	
5390		TRANSFER STATION/DISPOSAL FEES
	537,000	Disposals at Transfer Station (cost increase $1 per T 2027 & residential growth)
		FUTURE POTENTIAL PRIORITIES
5639		OTHER EQUIPMENT
	30,000	Purchase additional toters per CIP (2028)
	9,000	Fuel System Removal/Remediation/Replacement (2029)
		Funding split btw. Elec (101.555.), Refuse (101.635.), Street (202), Storm (709), Water (710.663), Sewer (711.673)

2026 Budget	2027 Budget	% Difference
1,821,178		-100.00%

2027-2031 Capital Improvement Plan
Refuse Division - Fund 101.635

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	TOTAL PROJECT COST 2027
Fuel System Removal/Remediation	16%	1	35	$0	$0	$9,000	$62,500	$0	$71,500	$ -
Automated Packer Trucks (Repl 3502)	100%	2	5-7	$0	$405,000	$425,250	$0	$469,000	$1,299,250	$ -
Toters	100%	3		$0	$30,000	$0	$30,000	$0	$60,000	$ -
Rear Loader Packer Trucks (Repl 3506)	100%	4	5-7	$0	$0	$0	$225,000	$0	$225,000	$ -
Maintenance Facility Renovation	16%	5		$0	$0	$0	$1,166,667	$0	$1,166,667	$ -
Maintenance Facility Roof Repair	16%	6		$0	$0	$0	$78,333	$0	$78,333	$ -
LED Lighting Project		7		$15,355	$0	$0	$0	$0	$15,355	$ 15,355
Total				**$15,355**	**$435,000**	**$434,250**	**$1,562,500**	**$469,000**	**$2,916,105**	**$ 15,355**

1. Funding split equally between Elec (101.555.), Refuse (101.635.), Street (202.781.), Storm (709.675.), Water (710.663.) & Sewer (711.673.)
2. Replace 2016 automated packer truck 3502 in 2028; In 2029, replace 2022 automated packer truck 3510 (increase in price).
3. Additional carts - growth and replacements (including shipping)
4. Rear loading packer truck to replace 2019 truck 4052. Refuse (101.635.5632)
5. Results of the Maintenance Facility Space Needs Study
6. Due to an infrared scan and visual inspection there is recommended work in 2028; a new roof is ~$1,500,000; split among 6 funds
7. Total for the project - $280,900 - Share cost btw. 101.101, 710.662, 101.555, 202.781, 709.675, 710.660, and 711.670

***Estimated**

Street Fund

202.781 11/2/2026

5101		SALARIES
	58,677	Foreman 1/2 of Salary (1/2 in Refuse Budget 101.635)
	87,304	Lead Operator
	456,683	7 SMW charged to Street (2 Addn'l SMW charged to 709)
	602,664	
	5,400	Opt Out
	608,064	
	45,000	Less amount to State Highway Fund
	563,064	
	550	EIP -half
	563,614	
	25,000	OT
	588,614	
5206		ROAD SALT
	45,000	750 Tons of salt for winter, purchase Summer 2027 (share of cost in 203 State Hwy Fund) TONS REDUCED FROM 1,000 TONS, AMOUNT SAME
5215		STREET MAINTENANCE SUPPLIES
	28,500	Routine as needed
	3,500	Guard Rail Repair
	25,000	Rental of Crack Sealer
	57,000	
5232		TRAFFIC CONTROL SUPPLIES/PARTS
	30,000	Sign posts and blanks, barricades, cones, etc.
5317		STREET LIGHTING
	390,000	Street Lighting (Steel Pole Replacement, LED Change out, attachments to poles)
5321/5322		TRAINING/REGISTRATION FEES/TRAVEL
	6,000	Training as needed
5361		MAINTENANCE OF FACILITIES
	5,500	Hoist Maintenance
	10,000	Misc. - General facility maintenance
	10,000	General non-facility repairs
	1,000	Brine system maintenance
	100,000	Annual Pavement Markings
	15,355	LED Lighting Project - $280,900 Total for City Hall, WTP, & Maintenance Fac. Shared btw $87,600 City Hall, $101,170 WTP, $92,130 Maint. Fac. (split $15,355 Electric, Refuse, Storm, Street, Water Adm, Sewer Adm.) (Energy Grant Offset $200,000) CARRY OVER
	141,855	
5639		OTHER EQUIPMENT
	12,000	Flat Bed Trailer to replace 2013 Trailer
		FUTURE POTENTIAL PRIORITIES
5639		OTHER EQUIPMENT
	30,000	New Bollard Trailer (Transport bollards to DT as needed for events) (2028)
	48,665	Brine System Replacement (2028)
	20,000	Paving Box Attachment (2028)
		Funding split btw. Street (202), Storm (709), Water (710.663), and Sewer (711.673)
	9,000	Fuel System Removal/Remediation/Replacement (2029)
		Funding split btw. Elec (101.555.), Refuse (101.635.), Street (202), Storm (709), Water (710.663), Sewer (711.673)

2026 Budget	2027 Budget	% Difference
1,777,212		-100.00%

2027-2031 Capital Improvement Plan
Street Department - Fund 202

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Fund Total	TOTAL PROJECT COST 2027
Fuel System Removal/Remediation	16%	1	35	$0	$0	$9,000	$62,500	$0	$71,500	$0
Bollard Trailer				$0	$30,000	$0	$0	$0	$30,000	$0
Brine System Replacement/Upgrade	100%	3	15	$0	$48,665	$0	$0	$0	$48,665	$0
Paving Box/Attachment/Skid Steer	25%	4	20	$0	$20,000	$0	$0	$0	$20,000	$0
Tilt Trailer (Repl 8172)	100%	5	15	$0	$0	$8,500	$0	$0	$8,500	$0
Flatbed Trailer (Repl 8124)	100%	6	15-20	$12,000	$0	$0	$0	$0	$12,000	$12,000
Ventrac (Repl 8173)	100%	7	15-20	$0	$0	$27,000	$0	$0	$27,000	$0
Roller (Repl 8187)	25%	8	15-20	$0	$0	$10,000	$0	$0	$10,000	$0
Walk Behind Striper (Repl 8163)	100%	9	15-20	$0	$0	$12,000	$0	$0	$12,000	$0
Loader (Repl 8146)	25%	10	15-20	$0	$0	$0	$52,500	$0	$52,500	$0
Maintenance Facility Renovation	16%	11		$0	$0	$0	$1,166,667	$0	$1,166,667	$0
Maintenance Facility Roof Repair	16%	12		$0	$0	$0	$78,333	$0	$78,333	$0
Paint Striper (8168)				$0	$0	$0	$0	$280,000	$280,000	$0
LED Lighting Project		13		$15,355	$0	$0	$0	$0	$15,355	$15,355
Total				**$27,355**	**$98,665**	**$66,500**	**$1,360,000**	**$280,000**	**$1,817,165**	**$27,355**

1. Funding split equally between Elec (101.555.), Refuse (101.635.), Street (202.781.), Storm (709.675.), Water (710.663.) & Sewer (711.673.)
2. Utility Pick-up with plow to replace 8217; funded 100% from 202.781
3. Manuf. brine system, funding 100% 202.781
4. New paving box to improve safety, quality and performance of the paving operations; funded from 202, 709, 710, & 711
5. Replacing 2014 Tilt Trailer 8172: funded 100% from 202.781.
6. Replacing 2013 Flatbed Trailer 8124: funded 100% from 202.781
7. Replace 2014 Ventrac mower 8173: funded 100% from 202.781.
8. Replacing 2014 Bomag asphalt roller 8187: funding split Street (25%), Water Dist (25%), Stormwater (25%), Sewer Maint (25%)
9. Replacing 2015 walk behind paint striper 8163: funded 100% from 202.781.
10. Replacing 2015 loader 8146: funded split Street (25%), Water Dist (25%), Stormwater (25%), and Sewer Maint (25%)
11. Results of the Maintenance Facility Space Needs Study
12. Due to an infrared scan and visual inspection there is recommended work in 2028; a new roof is ~$1,500,000; split among 6 funds
13. Total for the project - $280,900 - Share cost btw. 101.101., 710.662., 101.555., 202.781., 709.675., 710.660., and 711.670.

***Estimated**

State Highway Fund

203.781 11/2/2026

5101		SALARIES
	45,000	Transfer from Street Fund (202) share of salaries
5206		SALT
	30,000	Road Salt - State Highway Share

Expenditures are % of street work on State Highways per ORC

2026 Budget	2027 Budget	% Difference
189,850		-100.00%

Income Tax Fund

204.115 11/2/2026

5101		SALARIES
	62,206	Fiscal Manager (1/2 salary in this fund; bal. split between Water & Sewer B&C)
	226,394	3 Account Analyst
	288,600	
	0	OPT OUT
	1,815	EIP
	290,415	
	4,500	OT
	294,915	
	71,195	Retirement
	366,110	
5338		PERSONAL SERVICE CONTRACTS
	71,000	1 Temp - Tax Clerk
5339		MISCELLANEOUS SERVICES
	14,055	CMI Software, Hardware & Database Support
	11,870	Hosted Tax Connect, E-Forms, Payments
	3,300	E-Forms Filing
	29,900	Arctic Wolf $11,500 ($115,000 shared btw 204, 447, 709, 710, 711) Email Filtering $2,400 ($12,000 shared btw. 101, 204, 709, 710, 711) Micro 365 $16,000 ($80,000 shared btw. 101, 204, 709, 710, 711)
	2,100	CISO -Secure Cyber Defense (years 2025-2027)
	1,760	Fortinet (Firewalls) ($8,795 shared btw 101, 204, 709, 710, 711)
	62,985	
5361		MAINTENANCE OF FACILITIES
	100,000	25% of cost City Hall VAV Box Replacement Project (approx. 41 of 47), Replacement of ceiling tiles after VAV Boxes replaced, $100,000 total - Share cost btw. 101, 204, 710, 711
5501		TRANSFER
	20,000,000	Transfer to General Fund
5522		REMITTANCE REVENUE COLLECTED
	0	EZ compensation to schools
5523		REFUNDS
	995,000	Due to large amounts on file

2026 Budget	2027 Budget	% Difference
26,117,198		-100.00%

2027-2031 Capital Improvement Plan
Income Tax - Fund 204

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years	2027	2028	2029	2030	2031	Fund Total	PROJECT TOTAL COST 2027
City Hall VAV Box Replacement Project		1		$100,000	$0	$0	$0	$0	$100,000	$100,000
Total				**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**	**$ 100,000**

1. 25% of the cost, Replacement of ceiling tiles after VAV Boxes replaced (ea box $7,300). $316,000 total - Share cost btw. 101, 204, 710, 711

***Estimated**

Cemetery Fund

205.333 11/2/2026

5101		SALARIES
	109,156	Foreman
	107,662	2 Cem. Maintenance Workers
	216,818	
	21,000	PT Maintenance
	36,751	PT Clerical, 25 hrs. week (not exceed)
	274,569	
	2,700	Opt Out
	277,269	
	1,100	EIP
	278,369	
	9,000	OT
	287,369	
5205		CHEMICALS
	2,000	Annual amount
5231		MACHINERY & EQUIPMENT SUPPLIES & PARTS
	2,000	Annual Amount
5321/5322		TRAINING/REGISTRATION
	3,000	Annual Amount
5338		PERSONAL SERVICE CONTRACT
	30,000	Seasonal workers through employment agency (Not to Exceed amount)
5339		MISC. SERVICES
	3,500	Includes $1,000 for urn vaults
	5,515	Annual CemSite License
	900	Annual CemSite Walk to Site License
	480	Annual CemSite Webhosting
	10,395	
5368		MAINTENANCE OF CEMETERY GROUNDS
	13,200	Base annual amount, military bases
	3,000	Increase number of replacement trees; some tree care at Rosehill
	6,900	Topsoil
	6,900	Outsourcing of some weed control - Riverside and Rosehill
	30,000	
5399		OTHER EXPENSE FOR OPERATIONS
	9,600	Mainly Indigent Burials and Headstones for Indigents (some reimbursement from State for Indigent Burials)
	1,800	Indigent Headstones
	8,000	Reimbursement for returned graves
	19,400	

2026 Budget	2027 Budget	% Difference
546,301		-100.00%

2027-2031 Capital Improvement Plan
Cemetery Department - Fund 205

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Fund Total	Total Project Cost 2027
Exterior door for Maintenance Building	100		10	$0	$3,000	$0	$0	$0	$3,000	$ 3,000
Water System within Cemetery Grounds				$0	$0	$0	$0	$0	$0	$ -
Back 40 Planning				$0	$0	$0	$0	$0	$0	$ -
Back 40 Development				$0	$0	$0	$0	$0	$0	$ -
Total				**$0**	**$3,000**	**$0**	**$0**	**$0**	**$3,000**	**$ 3,000**

* Estimated

Recreational Programs Fund

225 11/2/2026

5101		PT EMPLOYEES
	4,500	Part time
5214		RECREATIONAL SUPPLIES
	40,000	Various supplies for programs
5338		PERSONAL SERVICES
	37,000	Persons hired through personal service contracts to run programs - REVENUE OFFSET
5639		OTHER EQUIPMENT

This fund is an "in and out" to provide the staff and supplies for a variety of programs run by the Recreation Dept.

2026 Budget	2027 Budget	% Difference
184,990		-100.00%

Parks and Rec Capital Improvement

228.440. 11/2/2026

5331		ARCHITECTS & ENGINEERS	
	1,000,000	Design PRMP Phase II	
	43,000	Design TAP Phase II - Expanded Seating/Expanded Concessions/Added Shade Structures	
	50,000	Design/bid docs - turf improvements @ Duke Pk.	
	1,093,000		
5361		MAINTENANCE OF FACILITIES	
	10,000	As Needed	
5602		LAND IMPROVEMENTS	
	800,000	Herrlinger Park - Parking Lot & Trails (1)	
	500,000	Duke Park - Backstops, dugouts, etc. ahead of turf infield	
	1,300,000		
		FUTURE POTENTIAL PRIORITIES	
	250,000	Herrlinger Park - Restroom	(2028)
	225,000	Replace showmobile	(2028)
		TAP Phase II Construction	(2028)
		PRMP Implementation & Funding	(2028-2032)
	1,100,000	Potential future land acquisition	(2028-2029)
		(1) $22,100 Grant Offset for Walking Trail	
		DEBT SERVICE	
	1,500,000	PRMP Implementation	(2029)

2026 Budget	2027 Budget	% Difference
2,710,550		-100.00%

2027-2031 Capital Improvement Plan
Park and Recreation Capital Improvement Fund - Fund 228

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	FUND TOTAL	TOTAL PROJECT COST 2027
Design TAP - Phase II		1		$43,000	$0	$0	$0	$0	$43,000	$ 43,000
TAP Construction - Phase II		2		$0	$0	$0	$0	$0	$0	$ -
Design Turf Improvements				$50,000	$0	$0	$0	$0	$50,000	$ 50,000
Initial Design work PRMP				$1,000,000	$0	$0	$0	$0	$1,000,000	$ 1,000,000
Herrlinger Park parking lots & trails				$800,000	$0	$0	$0	$0	$800,000	$ 800,000
Duke Park backstops & dug outs				$500,000	$0	$0	$0	$0	$500,000	$ 500,000
Debt Service - PRMP Borrowing				$0	$1,500,000	$0	$0	$0	$1,500,000	$ -
Replace Showmobile				$0	$225,000	$0	$0	$0	$225,000	$ -
Total				**$2,393,000**	**$1,725,000**	**$0**	**$0**	**$0**	**$4,118,000**	**$ 2,393,000**

1. Includes concrete seating, shade structures, and expanded concession
2. Phase II construction anticipated to begin in 2028

***Estimated**

CDBG

230

(Loan Program Expenses Only)

5339 MISCELLANEOUS SERVICES

3,000 Design/Engineering if needed w/CHIP

5379 INTER/INTRA GOVERNMENTAL BILLING

30,000 Reimbursement transferred to GF and then transferred to Fund 245 - for the Small Business Dev. Loan Program

5526 LOAN DISBURSEMENTS

145,000 Loans approved through the year

* * * * *

92,000 Est. Revenue 2027

NOTE: ALL EXPENDITURES FOR ANNUAL CDBG PROJECT INCLUDING FAIR HOUSING AND CONSULTANT ARE PAID FROM 441 FUND (CAP IMPR) TO KEEP ALL EXPENSES TOGETHER; CDBG GRANT REVENUE DEPOSITED DIRECTLY INTO 441 FUND TO OFFSET EXPENSES

2026 Budget	2027 Budget	% Difference
683,000		-100.00%

231.782

5361 **MAINTENANCE OF FACILITIES**

50,000 As needed

2026 Budget	2027 Budget	% Difference
50,100		-100.00%

Drug Law Enforcement Fund

235.217 11/2/2026

5322		TRAIN/REGISTRATION FEES
	10,000	Training as needed
5399		OTHER EXPENSES FOR OPERATION
	5,000	Bike Patrol Equipment & Training ($16,949 in Fund 919 for Bike Patrol Eq.)
	2,000	PD Chair Replacements/Furniture
	7,000	

Fund est. 1987. Fines distributed to City from drug related offenses in which the TPD was primarily responsible for the arrest/conviction of offender. Fund to be used only to subsidize City's drug law enforcement efforts.

2026 Budget	2027 Budget	% Difference
3,000		-100.00%

2027-2031 Capital Improvement Plan
Drug Law Trust Fund - Fund 235

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	FUND TOTAL	TOTAL PROJECT COST 2027
PD Bike Patrol Equipment		1		$5,000	$0	$0	$0	$0	$5,000	$ 5,000
Total				**$5,000**	**$0**	**$0**	**$0**	**$0**	**$5,000**	**$ 5,000**

1. Total of $21,949 ($16,949 funded in Fund 919)

***Estimated**

Law Enforcement Trust Fund

236.217	LAW ENFORCEMENT TRUST FUND	11/2/2026

5321/5322 TRAINING

21,000 As needed, including for Police Recruits

Fund est. 1987. Revenues from public auction of contraband and personal property seized/forfeited as a result of felony arrest/prosecution/conviction by TPD. Fund to be used in complex investigations of prosecutions, technical training, or other appropriate law enforcement purposes.

2026 Budget	2027 Budget	% Difference
5,000		-100.00%

245 **REVOLVING LOAN FUND** 11/2/2026

5526		LOAN DISBURSEMENTS
	670,000	Loans through year as applications approved
		Anticipated 2027 revenue from loan payments approx. $182,000

2026 Budget	2027 Budget	% Difference
562,000		-100.00%

216.5339	Fire		MISC. SERVICES
		15,000	Fire/EMS Related Training
217.5339	Police		MISC. SERVICES
		19,000	Police - Annual Mental Health Well Checks $6,000; Annual Child Advocacy Ctr Fee $7,000; DARE/Safety Town T-Shirts $6,000

2026 Budget	2027 Budget	% Difference
77,500		-100.00%

2027-2031 Capital Improvement Plan
Opioid Settlement Fund 252

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	FUND TOTAL	TOTAL PROJECT COST 2027
Police Related		1		$19,000	$0	$0	$0	$0	$19,000	$ 19,000
Fire Related				$15,000	$0	$0	$0	$0	$15,000	$ 15,000
Total				**$34,000**	**$0**	**$0**	**$0**	**$0**	**$34,000**	**$ 34,000**

1. Police related Annual Mental Health Well Checks $6,000, Annual Child Advocacy Ct Fee $7,000, DARE/Safety Town T-Shirts $6,000

***Estimated**

BOND RETIREMENT FUND 332

11/2/2026

332.901

5413		PRINCIPAL PAYMENTS
	340,000	Principal payment
5423		INTEREST PAYMENTS
	172,650	Interest Payment

Capital Investment	PRINCIPAL 5413	INTEREST 5423	TOTAL DEBT SERVICE	OUTSTANDING DEBT	MATURITY
Treasure Island/Hobart Arena	340,000	172,650	512,650	5,415,000	2040
	340,000	172,650	512,650	5,415,000	

FUTURE POTENTIAL PRIORITIES - PROJECTS

$_____PRMP Implementation (2029-)

2026 Budget	2027 Budget	% Difference
507,400		-100.00%

441.558.5321/5322	0	T&T Related to OCCD Training	
441.558.5331	0	CDBG - A&E Administer Allocation Grant	
441.558.5334	0	CDBG - Consultants/Grant Adm/Environmental Review	
441.558.5339	0	Legal Ads	
441.558.5339	0	Fair Housing (annual pmt.)	
	0	CDBG TOTAL	
441.558.5361		**MAINTENANCE OF FACILITIES**	
		MISC. SERVICES	
441.561.5339	1,500	Fair Housing ($3,000 paid half in 2027, half in 2028)	Rev in 441
441.561.5339	2,000	Legal Ads - CDBG RELATED	Rev in 441
441.561.5339	231,525	CHIP PROGRAM (Troy/County/Piqua) Rehab 2 properties; Repair 1	Rev in 441
	235,025		
441.561.5651		**GENERAL FIXED ASSETS - CDBG ALLOCATION**	
	147,000	Administer Allocation Grant	100% rev offset
441.801.5331		**ARCHITECTS & ENGINEERS**	
	191,000	Dam Related Design ($100,000 Recreation Trail east past River Plaza; $91,000 River Plaza) CARRY OVER; Grants being secured as revenue offset	
	860,000	W. Main St./Experiment Farm Rd./Stanfield Rd. Intersection Improvement Project (Design 2027; Construct 2028) Carry Over	Rural Grant Revenue Offset of $860,000 to fund design
	1,051,000		
441.801.5361		**MAINTENANCE OF FACILITIES**	
	100,000	If needed, City Facilities	
	20,000	Renovation of LCC Stairs & Fire Escape on Spencer Bldg.	
	1,825,000	Police Dept. Renovation, Phase I Balance Carry Over	
	2,500,000	Police Dept. Renovation, Phase II Balance of project started in 2026	
	4,445,000		
441.881.5331		**GENERAL FIXED ASSETS - ARCHITECTS**	
	50,000	N. Market St. Bridge, Sidewalk Spalling - Investigation & Design	
441.881.5651		**GENERAL FIXED ASSETS - STREETS**	
	11,300,000	Dam Related Construction - Low Dam, Oxbow, and Levee Tow; Grants secured as revenue offset; $431,000 in Water Fund 710.663	
	600,000	Great Miami River Trail Extension - Carry Over	
	1,500,000	Annual Paving	
	254,400	Urban Paving - Downtown Square, E. Staunton to Corp Limit, N. Market Street (at Square) to E Staunton Road. Carry Over	
	300,000	Sidewalk Missing Gaps (Assessment Revenue) Phase 18	
	13,954,400		
441.901.5374		**AUD/TREAS FEES**	
	7,500		
	19,889,925	**TOTAL 441 FUND**	
		FUTURE POTENTIAL PRIORITIES - DESIGN	
441.801.5331	?	DT East Side Training Facility/Public Space	(2028)
		FUTURE POTENTIAL PRIORITIES - PROJECTS	
441.801.5651		MAINTENANCE OF FACILITIES	
	1,750,000	Dam Related Construction - $750,000 River Path Recreational Trail Ext.; $1,000,000 River Plaza: Grant Reimbursed	(2028)
	1,750,000	Annual Pavig - add $250,000 for alley paving	(2028-2031)
	300,000	Sidewalk Prog. Missing Gap (Assessment Revenue)	(2028-2031)
	7,000,000	Central Maint. & Service Facility Renovations (share btw 6 funds)	(2030)

2026 Budget	2027 Budget	% Difference
25,666,400		-100.00%

2027-2031 Capital Improvement Plan
Capital Improvement Fund - Fund 441

11/4/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	TOTAL PROJECT COST 2027
Annual Street Resurfacing (Inc. ODOT Urban Paving)		1	15	$1,754,400	$1,750,000	$1,750,000	$1,750,000	$1,750,000	$8,754,400	$ 1,754,400
Handicap Ramps			20	$0	$30,000	$30,000	$0	$0	$60,000	$ -
Annual Sidewalk Program/Missing Gap Program			20	$300,000	$300,000	$300,000	$300,000	$300,000	$1,500,000	$ 300,000
DT Streetscape/Safety Imp & Prouty		2		$3,000,000	$0	$0	$0	$0	$3,000,000	$ 3,000,000
Misc. Bridge Deck Sealing		3		$0	$0	$275,000	$0	$0	$275,000	$ -
Dam Related Construction		4		$11,300,000	$0	$0	$0	$0	$11,300,000	$ 11,300,000
Concrete Sealing - DT Streetscape				$0	$0	$100,000	$0	$0	$100,000	$ -
Marina Building - HVAC Replacement				$0	$0	$20,000	$100,000	$0	$120,000	$ -
Police Dept. Renovations, Phase I		6		$1,825,000	$0	$0	$0	$0	$1,825,000	$ 1,825,000
Police Dept. Renovations, Phase II		7		$2,500,000	$0	$0	$0	$0	$2,500,000	$ 2,500,000
Central Maint. & Service Facility Renovations		8		$0	$0	$0	$7,000,000	$0	$7,000,000	$ -
N Market St Bridge Sidewalk Spalling		9		$50,000	$250,000	$0	$0	$0	$300,000	$ 50,000
Crawford St Pedestrian Pathway				$0	$0	$0	$0	$0	$0	$ -
W. Main/Experiment Farm/Stanfield Inter Imprv				$860,000	$0	$0	$0	$0	$860,000	$ 860,000
Great Miami River Recreation Connectivity - River Park Plaza Ph 1 (per committee 9/14/2026)				$0	$1,750,000	$0	$0	$0	$1,750,000	$ -
Total				**$21,589,400**	**$4,080,000**	**$2,475,000**	**$9,150,000**	**$2,050,000**	**$39,344,400**	**$ 21,589,400**

1. Routine city paving and ; 2027: Urban Paving - DT and Staunton $254,400; 2028: Urban Paving - SR 718 $250,000; Starting in 2028 include $250,000 for alley paving.

2. Funding split with 441, 709 & 710

3. Grant revenue offset $265,000 (Federal FAST Act & MVRPC CRRSAA Funds)

4. Dam Related Construction ($8,369,000) [Great Miami River Recreation Trail Extension;$1.6 M low head dam removal; $2.4 M Troy oxbow connection; $4,364,000 Levee Toe]; DT Riverfront Recreational Trail ($1.2 M); Crawford Street Impr. ($1,531,000); River Plaza Park ($1 M); less Design Costs -- $11,600,000 GRANTS SECURED AS REVENUE OFFSET)

5. Funding Split - OPWC 442, TIF 444, Storm Water 709, Water 710, Sewer 711

6. Carry over from 2026 for Phase I renovations (Windows, basement locker and gym area)

7. 2027 Renovations (1st & 2nd Floor Restrooms, roll call huddle room, workspace; HVAC/Controls;Roof)

8. Shared between 6 funds

9. N Market St Bridge sidewalk is spalling on walking surface & at light poles - 2027: Analysis & Design; 2028 - Construction

*** Estimated**

Ohio Public Works Commission Fund

442 11/2/2026

881.5331 ARCHITECTS & ENGINEERS

276,000 Design W. Market Phase 3 (Horizon Ct. East towards I-75) Note - W. Market Phase 1 & 2 Designed in 2026

881.5651 GENERAL FIXED ASSETS - CONSTRUCTION

2,701,000 Construction costs from the OPWC Fund for part of West Market Phase 1 (900 ft. west to Kenton Way) and Phase 2 (from Kenton Way to the Bridge) (CO from 2026)

1,849,200 Construction costs from the OPWC Fund for part of West Market Phase 3

4,550,200

* * * * *

5331 **BREAKDOWN - Design W. Market Phase 3 (Horizon Ct. East towards I-75)**

276,000 Fund 442 - Phase 3
42,000 Fund 709 - Stormwater Fund
2,400 Fund 710.660 - Water Adm. Fund
3,900 Fund 711.670 - Sewer Adm. Fund
324,300 TOTAL DESIGN

5651 **BREAKDOWN - Construction of West Market Phase 1, Phase 2, Phase 3 (Construction of Phases 1 and 2 - Carry Over from 2026 Budget)**

0 Fund 441 - Capital Improvement Fund
1,319,500 Fund 442 - OPWC - W. Market Phase 1 (Rnd 39)
1,381,500 Fund 442 - OPWC - W. Market Phase 2 (Rnd 40)
1,849,200 Fund 442 - OPWC - W. Market Phase 3 (Rnd 41)
605,000 Fund 709 - Stormwater Fund - W. Market Phase 1
538,500 Fund 709 - Stormwater Fund - W. Market Phase 2
350,000 Fund 709 - Stormwater Fund - W. Market Phase 3
45,500 Fund 710.663 - Water Distribution Fund - W. Market Phase 1
50,000 Fund 710.663 - Water Distribution Fund - W. Market Phase 2
20,000 Fund 710.663 - Water Distribution Fund - W. Market Phase 3
30,000 Fund 711.673 - Sewer Maintenance - W. Market Phase 1
30,000 Fund 711.673 - Sewer Maintenance - W. Market Phase 2
32,500 Fund 711.673 - Sewer Maintenance - W Market Phase 3
6,251,700

REVENUE INFORMATION

600,000 *Revenue offset from prior project (Adams/Riverside/Staunton RAB)* *(2027)*
1,200,000 *Revenue offset from projects (W. Market 1 & W. Market 2)* *(2027)*
600,000 *Revenue offset from projects (W. Market 3)* *(2028)*

There may be a $500,000 Grant for Shared Use Path for W. Market; notification in Nov. 2026

Defined Areas

W. Market Phase 1 - 900 feet west to Kenton Way
W. Market Phase 2 - From Kenton Way to the Bridge
W. Market Phase 3 - Horizon Ct. East towards I-75

FUTURE POTENTIAL PRIORITIES

SR 718/Washington Rd./Meadow Bridge Way Intersection Impr. (Rnd 42) (2028)
Ridge Ave./McKaig Straightening (Rnd 43) (2029)
W. Main/Experiment Farm Rd/S. Stanfield Rd Intersection Improvement (Rnd 44) (2030)

2026 Budget	2027 Budget	% Difference
2,970,000		-100.00%

2027-2031 Capital Improvement Plan
OPWC Fund - Fund 442

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	TOTAL PROJECT COST 2027
W Market St Road Impr. Phase 1 (Rd 39)		1		$1,319,500	$0	$0	$0	$0	$1,319,500	$ 1,319,500
W Market St Road Impr. Phase 2 (Rd 40)		1		$1,381,500	$0	$0	$0	$0	$1,381,500	$ 1,381,500
W Market St Road Impr. Phase 3 (Rd 41)		1		$1,849,500	$0	$0	$0	$0	$1,849,500	$ 1,849,500
SR 718/Washington Rd/Meadow Bridge Intersection Imp (Rd 42)		1		$0	$360,000	$2,400,000	$0	$0	$2,760,000	$ -
McKaig Ave/Ridge Rd Intersection Realignment (Rd 43)		1		$0	$0	$100,000	$1,000,000	$0	$1,100,000	$ -
W. Market Ph. 4 (Rd 44])		1		$0	$0	$0	$100,000	$1,000,000	$1,100,000	$ -
W. Market Ph 5 (Rd 45)		1		$0	$0	$0	$0	$100,000	$100,000	$ -
Total				**$4,550,500**	**$360,000**	**$2,500,000**	**$1,100,000**	**$1,100,000**	**$9,610,500**	**$ 4,550,500**

1. Funding Split - OPWC 442, Storm Water 709, Water 710, Sewer 711

***Estimated**

2027-2031 Capital Improvement Plan
TIF Fund - Fund 444

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	TOTAL PROJECT COST 2027
W. Main/Experiment Farm/Stanfield Inter Imprv		1		$0	$0	$5,000,000	$0	$0	$5,000,000	$ -
Total				**$0**	**$0**	**$5,000,000**	**$0**	**$0**	**$5,000,000**	**$ -**

1. Stormwater portion of larger project funded in various splits between OPWC 442., Water 710, Sewer 711 and TIF 444 (2025 Storm portion)

***Estimated**

TIF Fund

11/2/2026

444

801.5331		ARCHITECTS & ENGINEERS		
	50,000	As Needed		
801.5651		GENERAL FIXED ASSETS		
	100,000	As needed		
901.5413		PRINCIPAL PAYMENTS ON BONDS		
	80,000	Principal		
901.5423		INTEREST PAYMENTS ON BONDS		
	48,300	Interest		
		FUTURE POTENTIAL PRIORITIES		
5651		GENERAL FIXED ASSETS		
	5,000,000	W Main/Experiment Farm Rd./Stanfield Rd. Intersection Improvement Project (Funded Entirely 444) Design Funded 441/Grant revenue for design in 441	(2029)	*
		Bonds Issued 2003 First year of Debt Service 2004 30 year bonds - Maturity 2034		
*		ODOT REVENUE $2,578,000 - W. Main/Ex. Farm/Stanfield		

2026 Budget	2027 Budget	% Difference
818,100		-100.00%

Technology Fund

447 11/2/2026

5207		COMPUTER SUPPLIES	
	15,000	As needed	
5239		OTHER MATERIAL & SUPPLIES	
	15,000	Misc. parts and equipment if needed	
5335		EDP CONSULTANTS	
	5,000	As needed - Eq. Amount Shared with 709, 710, 711 (for GIS)	
5339		MISCELLANEOUS SERVICES	
	15,000	As needed	
	69,000	Cyber Security - $69,000 Arctic Wolf Renewal/licensing share of $115,000 w/$11,500 ea. 204, 709, 710, 711	
	1,500	CAD Licensing	
	85,500		
5633		MACHINERY & EQUIPMENT	
	20,000	As Needed	
5637		COMPUTER HARDWARE/SOFTWARE	
		Department computer replacements IF NECESSARY	
		FUTURE POTENTIAL PRIORITIES	
	40,000	Renewing Server Warranties	(2028)

2026 Budget	2027 Budget	% Difference
148,000		-100.00%

2027-2031 Capital Improvement Plan
Technology Fund - Fund 447

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	TOTAL PROJECT COST 2027
PCs, work stations, etc.		1		$0	$26,000	$35,000	$30,000	$30,000	$121,000	$ -
Cyber Security Annual Recurring		2		$69,000	$69,000	$69,000	$69,000	$0	$276,000	$ 69,000
City Hall Firewall Head End				$0	$0	$0	$0	$0	$0	$ -
Renewing Server Warranties				$0	$40,000	$0	$0	$0	$40,000	$ -
Total				**$69,000**	**$135,000**	**$104,000**	**$99,000**	**$30,000**	**$437,000**	**$ 69,000**

1. Includes workstations (est. $4,000 - $7,000), desktops (est. $1,400), laptops/rugged laptops (est. $800 - $3,000), tablets (est. $1,300 - $2,200), NAS (Network Attached Storage) (est. $1600)
2. Share of $100,000: shared with 204, 709, 710, and 711

***Estimated**

Stouder Playground Fund

623 11/2/2026

5602 LAND IMPROVEMENTS

2,000 Misc. Playground Improvements

2026 Budget	2027 Budget	% Difference
2,020		-100.00%

ROBINSON RESERVE

631 11/2/2026

5361		MAINTENANCE OF FACILITIES
	1,621	High Cut Mowing & Prairie Invasives
	2,431	Invasives Removal
	1,687	Path Maintenance
	5,739	

FUTURE POTENTIAL PRIORITIES

5602		LAND IMPROVEMENTS	
	36,000	Water Line Extension ($324,000 in 710.663) Est for 10% 6" line, 3,100 LF, Total Est. Cost $310,000 + $50,000 Pump Station	(2028)
	21,000	Sewer Line Extension ($199,000 in 711.673) Est for 10% of 6" line, 2,100 LF, Total Est. Cost $220,000	(2028)
	30,000	20% cost of shared restroom	(2028)

2026 Budget	2027 Budget	% Difference
6,981		-100.00%

2027-2031 Capital Improvement Plan
Robinson Reserve Advisory Fund - 631

11/3/2026

Project	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	TOTAL PROJECT COST 2027
High Cut Mowing & Prairie Invasives	1		$1,621	$1,702	$1,787	$1,876	$1,970	$8,956	$ 1,621
Invasives Removal	2		$2,431	$2,553	$2,680	$2,814	$2,955	$13,433	$ 2,431
Path Maintenance	3		$1,687	$1,755	$1,825	$1,898	$1,974	$9,139	$ 1,687
Water Line Extension	4		$0	$36,000	$0	$0	$0	$36,000	$ -
Sewer Line Extension	5		$0	$21,000	$0	$0	$0	$21,000	$ -
Restroom Building	6		$0	$30,000	$0	$0	$0	$30,000	$ -
Total			**$5,739**	**$93,010**	**$6,292**	**$6,588**	**$6,899**	**$118,528**	**$ 5,739**

1. Two mowings by contractor in 2023: one mowing a year thereafter
2. Removal by outside contractor
3. Herbicide and gravel overlay as needed
4. Water Line Extension ($324,000 in 710.663) Est. for 10% 6" line, 3,100 LF, Total Est. Cost $310,000 + $50,000 Pump Station
5. Sewer Line Extension ($19,000 in 711.673) Est. for 10% of 6" line, 2,100 LF, Total Est. Cost $220,000
6. 20% cost of shared restroom

***Estimated**

CEMETERY TRUST

671 11/2/2026

5368		MAINT. OF CEMETERY GROUNDS
	800	Memorial Day Pots
	200	Memorial Day Urns
	1,200	Christmas Wreaths
	1,500	Misc. Cemetery Maintenance
	3,700	As Needed
	7,400	

2026 Budget	2027 Budget	% Difference
14,880		-100.00%

672 11/2/2026

5361		MAINTENANCE OF FACILITIES	
	20,000	Paving & Crack Sealing	
	24,000	Outsource pouring foundations (48 @ $500)	
	1,800	Panel Engraving (for Columbariums)	
	45,800		
5639		OTHER EQUIPMENT	
	800	Annual replacement - string trimmers	
	900	Annual replacement - 5 trash baskets	
	8,000	Timber Grab w/Stone Pads (placing/moving stones)	
	12,000	Additional Utility Golf Cart (fleet of 3, increase fleet to 4)	
	110,000	JCB CX Compact Backhoe (trade in old unit)	
	131,700		
		FUTURE POTENTIAL PRIORITIES	
5334		MANAGEMENT CONSULTANTS	
	20,000	Concept Planning - Cremains Garden & Veterans Memorial Restoration	(2028)
5361		MAINTENANCE OF FACILITIES	
	20,000	Paving & Crack Sealing	(2028-2030)
	24,000	Outsource pouring foundations (48 @ $500)	(2028-2030)
5639		OTHER EQUIPMENT	
	800	Annual replacement of string trimmers	(2028-2030)
	900	Annual replacement of 5 trash baskets	(2028-2030)

2026 Budget	2027 Budget	% Difference
400,400		-100.00%

2027-2031 Capital Improvement Plan
Cemetery Endowment Fund - Fund 672

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	TOTAL PROJECT COST 2027
Paving		1	15	$20,000	$20,000	$20,000	$20,000	$0	$80,000	$ 20,000
Zero-turn Mower			7	$0	$19,000	$0	$0	$0	$19,000	$ -
Push Mowers			5	$0	$0	$0	$0	$0	$0	$ -
Replace Trash Baskets			5	$900	$900	$900	$900	$0	$3,600	$ 900
Irrigation Controller at Veterans Memorial Park				$0	$2,000	$0	$0	$0	$2,000	$ -
2 Trimmers			5	$800	$800	$800	$800	$0	$3,200	$ 800
Backhoe replacement				$110,000	$0	$0	$0	$0	$110,000	$ 110,000
Concept for Veterans Memorial Park				$0	$20,000	$0	$0	$0	$20,000	$ -
Additional Utility Golf Cart				$12,000	$0	$0	$0	$0	$12,000	$ 12,000
Analysis on grounds and burials				$0	$0	$0	$25,000	$0	$25,000	$ -
Outsource of pouring foundations		2		$24,000	$24,000	$24,000	$24,000	$0	$96,000	$ 24,000
Timber Grab w/Stone Pads (placing/moving stones)				$8,000	$0	$0	$0	$0	$8,000	$ 8,000
Total				**$175,700**	**$86,700**	**$45,700**	**$70,700**	**$0**	**$378,800**	**$ 175,700**

1. 2024 Include crack sealing to prevent weeds growing in paved areas to preserve pavement
2. 48 foundations at $500.00 a piece

***Estimated**

Unclaimed Fund

673 11/2/2026

5501 TRANSFER

2,500 To General Fund (After 5 years amount for that year is transferred to the General Fund)

2026 Budget	2027 Budget	% Difference
0	0	#DIV/0!

Hobart Arena

707 11/2/2026

5101		SALARIES
	81,669	Office Manager (Mgt. 1)
	89,816	Operations Manager
	276,648	4 Facility Operators
	76,896	Lead Operator
	63,637	Food and Beverage Mgr. - $6,500 of salary for position budgeted 708 Pool
	588,666	
	51,500	PT, concession, event staffing, set up and tear down
	640,166	
	2,700	Opt Out
	642,866	
	385	EIP
	643,251	
	7,500	OT
	650,751	
5239		OTHER MATERIALS AND SUPPLIES
	1,200	2 Replacement pieces of Rink Glass
	2,400	Bravo Room/Kitchen routine replacement
	1,400	Etix Credit Card Reader-Event Compliance w/Chip Readers, Google Pay, Apple Pay
	500	4 Cash Drawers for POS Stations (1 of 5 year)
	1,200	4 Cable Ramps
	12,500	Routine
	19,200	
5338		PERSONAL SERVICE CONTRACTS
	23,000	Routine, cleaning crews
	20,000	Pay volunteer groups helping w/concessions at large events, set up/tear down for events
	43,000	
5339		MISCELLANEOUS SERVICES
	42,000	Routine, including bank fees
	2,600	Building Controls System Software & Mtc./Support Agreement to balance AC
	8,750	P.O.S. Annual Renewal Maint. Agee
	12,000	Website Re-design
	65,350	
5361		MAINTENANCE OF FACILITIES
	6,000	Annual maintenance of AC units, dehumidifiers, concession refrigerator roof top units
	1,000	Annual table replacement (replace 6-8 a year)
	22,000	Routine as needed
	6,000	Repair new walk-in cooler
	5,000	Refrigeration System Compressor Work - Compressor Room
	8,000	Compressor Motor Replacement - part of Refrigeration System
	8,000	Refrigeration System Circulation Pump Replacement
	25,000	ERV Wheel for Heath/AC System NW Addition
	8,000	Resurface Zamboni Ramp (4-5 year cycle)
	20,000	SW Heat Coil Replacement
	20,000	Ammonia Systems Updates to meet current ammonia Code. Relief piping modifications to bring all into compliance.
	27,000	Well #1, 5 year preventative maint.
	20,000	Plate & Frame seal replacement - 10 year cycle, part of refrigeration system
	176,000	
5546		EVENT RELATED EXPENSES
	1,375,000	Event sponsoring expenses - *TO BE OFFSET BY REVENUES*
5639		OTHER EQUIPMENT
	5,000	Concession Equipment Replacement, as needed, annual routine
	50,000	Marquee Replacement, change LED insert, Current unit is 10 years old w/life expectancy of 10 years
	55,000	

FUTURE POTENTIAL PRIORITIES

5361		MAINTENANCE OF FACILITIES	
	42,000	N. Parking Lot Repairs - crumbling and in poor shape	(2028)
	25,000	Bravo Room Carpet Replacement	(2028)
	60,000	Rubber Flooring Replacement in High Traffic Areas	(2028-2030)
5639		OTHER EQUIPMENT	
	5,000	Concession Equipment Replacement, as needed, annual routine	(2028-2031)
	28,000	Walk through detectors for shows	(2028)
	250,000	Replace Dashers/Plexiglass	(2029)

2026 Budget	2027 Budget	% Difference
2,840,258		-100.00%

2027-2031 Capital Improvement Plan
Hobart Arena - Fund 707

11/3/2026

Project	% of Total Cost	Notes	Expectancy in Years*	2027	2028	2029	2030	2031	Total	TOTAL PROJECT COST 2027
Marquee Display Replaced (10 Years Old)			10	$50,000	$0	$0	$0	$0	$50,000	$50,000
Zam Ramp Resurface			4	$8,000	$0	$0	$0	$9,000	$17,000	$8,000
Lights Over Main Floor/Rink			10	$0	$0	$5,000	$0	$0	$5,000	$0
Floor Scrubber			8	$0	$16,000	$0	$0	$0	$16,000	$0
Repair North Lot and Drive (2093 sq. yds.)			30	$0	$42,000	$0	$0	$0	$42,000	$0
Walk Thru Detectors for Shows (4)			15	$0	$28,000	$0	$0	$0	$28,000	$0
Bravo Room Carpet Replacement			10	$0	$25,000	$0	$0	$0	$25,000	$0
Rubber Flooring Replacement in High Traffic Areas			10	$0	$60,000	$60,000	$60,000	$0	$180,000	$0
Well #1 Preventative Maintenance			5	$27,000	$0	$0	$0	$0	$27,000	$27,000
Conc. Equipment Replacement (As Needed)			8	$5,000	$5,000	$5,000	$5,000	$5,000	$25,000	$5,000
Refrigeration Circulation Pump Replacement			20	$8,000	$0	$0	$0	$0	$8,000	$8,000
Plate & Frame Seal Replacement			10	$20,000	$0	$0	$0	$0	$20,000	$20,000
Website Re-Design			8	$12,000	$0	$0	$0	$0	$12,000	$12,000
Replacement Dashers/Plexiglass			20	$0	$0	$260,000	$0	$0	$260,000	$0
Rigging Steel Safety Lines			20	$0	$40,000	$0	$0	$0	$40,000	$0
Replace 2 Spotlights			20	$0	$35,000	$0	$0	$0	$35,000	$0
Forklift Replacement - 6,000 lb. - Current Lift is 2010 Model			15	$0	$0	$40,000	$0	$0	$40,000	$0
Upstairs Office - Lights, Ceiling, Paint, Carpet			30	$0	$50,000	$0	$0	$0	$50,000	$0
Ice Edger			20	$0	$7,500	$0	$0	$0	$7,500	$0
Indoor Soccer Turf			20	$0	$0	$150,000	$0	$0	$150,000	$0
Scoreboards/Video Walls Replaced			10	$0	$0	$190,000	$0	$0	$190,000	$0
Stage Replacement			25	$0	$0	$150,000	$0	$0	$150,000	$0
Zamboni 5 Year Service			5	$0	$0	$8,000	$0	$8,000	$16,000	$0
Seal Coat Parking Lot & Restripe			6	$0	$0	$0	$65,000	$0	$65,000	$0
Bypass Point of Sale Replacements (22)			5	$0	$0	$0	$50,000	$0	$50,000	$0
Inspect/Clean Well #2			5	$0	$0	$0	$30,000	$0	$30,000	$0
Refrigeration Compressor Replacement			35	$0	$0	$0	$0	$150,000	$150,000	$0
Compressor Motor Replacement			25	$8,000	$0	$0	$0	$0	$8,000	$8,000
ERV Wheel for A/C Unit of NW Addition			10	$25,000	$0	$0	$0	$0	$25,000	$25,000
SW Heater Coil Replacement			25	$20,000	$0	$0	$0	$0	$25,000	$20,000
Genie Lift			20	$0	$0	$20,000	$0	$0	$20,000	$0
Popcorn Popper			25	$0	$0	$0	$6,200	$0	$6,200	$0
West Side Exterior Doors Replaced			30	$0	$0	$0	$30,000	$0	$30,000	$0
Colored Lights Over Floor			10	$0	$5,000	$0	$0	$0	$5,000	$0
Sink Faucets Replaced - West Restrooms			10	$0	$0	$0	$8,000	$0	$8,000	$0
Total				**$183,000**	**$313,500**	**$888,000**	**$254,200**	**$172,000**	**$1,815,700**	**$183,000**

Estimated*

Municipal Swimming Pool

708.445 11/2/2026

5101		SALARIES	
	170,500	All part time (60-65 persons through the season)	
	6,500	Part of Salary of Concession Manager (rest of salary in Hobart Arena)	
	177,000		
	1,000	OT	
	178,000		
5207		COMPUTER SUPPLIES	
	1,600	Repair Timing System, Printer for Admissions	
5244		OTHER CLOTHING/EQUIPMENT	
	8,800	Guard Umbrella, Replace Front Sign, Deck Tables/Chairs, Suit Dryer, Safe	
5361		MAINTENANCE OF FACILITIES	
	1,000	Irrigation Repairs	
	1,500	Shower Head & Handle Repairs	
	7,500	Routine as needed	
	10,000		
5631		FURNITURE & FIXTURES	
	5,000	Concession Equipment - annual replacements	
	4,000	Sunbrella Replacement - 1 per year	
	9,000		
5633		MACHINERY & EQUIPMENT	
	22,000	Replace AC Unit in Concession Stand (Orig. to TAP/failed in 2026)	
		FUTURE POTENTIAL PRIORITIES	
5631		FURNITURE AND FIXTURES	
	3,600	12 Lounge Chairs - replacements	(2028)
	5,000	Concession Equipment - annual replacements	(2028-2031)
	4,000	Sunbrella Replacement - 1 per year	(2028-2031)

2026 Budget	2027 Budget	% Difference
466,720		-100.00%

2027-2031 Capital Improvement Plan
Municipal Swimming Pool - Fund 708

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Fund Total	TOTAL PROJECT COST 2027
Concession Equipment			10 to15	$5,000	$5,000	$5,000	$5,000	$5,000	$25,000	$5,000
Play Feature Replacements			10	$0	$5,000	$0	$5,000	$0	$10,000	$0
Sunbrellas			10	$4,000	$4,000	$4,000	$4,000	$4,000	$20,000	$4,000
Tile Repairs			4	RENO	$0	$0	$0	$5,000	$5,000	$0
Pool Cleaner			5	$0	$0	$10,000	$0	$0	$10,000	$0
(12) Lounge Chairs			15	$0	$3,600	$0	$0	$0	$3,600	$0
Paint Play Structure, Doors, Entrance & Dressing Rooms			10	$0	$0	$0	$15,000	$0	$15,000	$0
Baby Pool Heater			15	RENO	$0	$0	$0	$0	$0	$0
Lockers Replaced			25	RENO	$0	$0	$0	$0	$0	$0
Crane/Hoist Replacement			20	$0	$5,000	$0	$0	$0	$5,000	$0
HVAC Replacement in Pool Bldg. (22 yrs. Old)			20	$0	$25,000	$0	$0	$0	$25,000	$0
Replacement of Sinks & Counter Tops			20	RENO	$0	$0	$0	$0	$0	$0
Diving Board			10	$0	$7,500	$0	$0	$0	$7,500	$0
Points of Sales (3 of 22 Total Stations)			5	$0	$0	$0	$7,600	$0	$7,600	$0
Seal Coat Parking Lot (20% of Total)			6	$0	$0	$0	$18,000	$0	$18,000	$0
Concession HVAC Replacement			20	$22,000	$0	$0	$0	$0	$22,000	$22,000
Chemical Controllers			7	$0	$0	$0	$12,000	$14,000	$28,000	$0
Slides Pump			20	RENO	$0	$0	$0	$0	$0	$0
Play Feature Pump			20	RENO	$0	$0	$0	$0	$0	$0
Gutter Replacement			25	RENO	$0	$0	$0	$0	$0	$0
Sand For Filters			20	RENO	$0	$0	$0	$0	$0	$0
Chemical Room Exhaust Fan			10	RENO	$0	$0	$0	$0	$0	$0
Nautical Netting Replacement			20	RENO	$0	$0	$0	$0	$0	$0
Total				**$31,000**	**$55,100**	**$19,000**	**$66,600**	**$28,000**	**$201,700**	**$31,000**

RENO = Intend to cover this project as part of Pool Maintenance Project between the 2026 and 2027 season.

Estimated*

709.675 11/2/2026

5101		SALARIES	
	100,611	Eng. Tech (at 100%)	
	32,376	1/4 of MIS Director (25% ea. 101.118, 709, 710, 711)	
	17,766	1/4 MIS Technician (25% ea. 101.118, 709, 710, 711)	
	16,223	1/4 MIS Technician (25% ea. 101.118, 709, 710, 711)	
	30,467	1/4 of Utility Foreman (50% Water, 25% ea. 709, 711)	
	25,197	1/4 Project Mgr. hired 2025 (25% ea. Eng., Storm, Water Adm, Sewer Adm)	
	125,965	2 Street Maint. Workers from Street Div. funded from Stormwater (100% of Salary)	
	80,536	Util Operator (AT 100%)	
	236,441	2/3 salaries of 5 employees of Sewer Maintenance (Other 1/3 in 711.673 Fund)	
	665,582		
	5,000	Intern ($10,000 ea. Water & Sewer Adm.)	
	670,582		
	7,500	2/3 of OT	
	678,082		
5331		ARCHITECTS & ENGINEERS	
	20,000	Annual if needed	
	42,000	Design W. Market Street Phase 3 - From Horizon Ct. east to I-75 (funded btw. 442 OPWC, 709 Storm, 710 Water, 711 Sewer)	
	30,000	Stormwater Permit	
	92,000		
5334		CONSULTANTS	
	5,000	As needed - Computer Consultants, Eq. Amount Shared btw 447, 709, 710, 711	
	3,000	Routine	
	8,000		
5339		MISCELLANEOUS SERVICES	
	75,000	Street Sweeping Contractor	
	9,200	Misc. as needed	
	45,000	Arctic Wolf $11,500 ($115,000 shared btw 204, 447, 709, 710, 711)	
		Trimble (fka City Works) $4,600 ($40,000 shared btw 101.108/440/555/635, 202, 709, 710.660/662, 711.670/672)	
		Email Filtering $2,400 ($12,000 shared btw. 101, 204, 709, 710, 711)	
		Micro 365 $16,000 ($80,000 shared btw. 101, 204, 709, 710, 711)	
		ESRI $11,000 ($33,000 shared btw. 709, 710, 711)	
	2,100	CISO -Secure Cyber Defense (years 2025-2027)	
	5,000	Timmons support renewal (shared btw. 709, 710, 711)	
	1,760	Fortinet (Firewalls) ($8,795 shared btw 101, 204, 709, 710, 711)	
	138,060		
5361		MAINTENANCE OF FACILITIES	
	50,000	Annual system repairs	
	50,000	Annual ditch maintenance	
	10,000	Annual bridge maintenance	
	10,000	Routine annual maintenance	
	10,000	Lift station parts and repairs	
	15,355	LED Lighting Project - . $280,900 Total for City Hall, WTP, & Maintenance Fac. Shared btw $87,600 City Hall, $101,170 WTP, $92,130 Maint. Fac. (split $15,355 Electric, Refuse, Storm, Street, Water Adm, Sewer Adm.) (Energy Grant Offset $200,000)	
	145,355		
5390		TRANSFER STATION DISPOSAL FEES	
	9,000	Fees to dump waste from street sweeping to meet unfunded EPA Mandate that will no longer permit sweeping items to be taken to Dye Mill Rd. Facility	
5623		STORM SEWER LINES	
	605,000	W Market St. Ph. 1 (funded btw, 709 Storm, 710 Water, 711 Sewer) CARRY OVER	
	538,500	W Market St. Ph. 2 (funded btw, 709 Storm, 710 Water, 711 Sewer) CARRY OVER	
	350,000	W. Market St. Ph. 3 - from Horizon Ct. east to I-75 (funded btw. 442 OPWC, 709 Storm, 710	
	580,000	Race Drive Pump Station - replace 50 year old pump and motor	
	2,073,500		
5632		VEHICLES	
	190,000	Replace Leaf Vac	
		FUTURE POTENTIAL PRIORITIES	
5632		VEHICLES	
	25,000	Transit Van (Funding btw. 709, 710, 711)	(2028)
5639		OTHER EQUIPMENT	
	20,000	Paving Box Attachment - Funding btw. Street (202), Storm (709), Water (710), Sewer (711)	(2028)
5637		COMPUTER HARDWARE/SOFTWARE	
	23,000	GPS Collector	(2028)

2027-2031 Capital Improvement Plan
Storm Water - Fund 709

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Fund Total	TOTAL PROJECT COST 2027
Fuel System Removal/Remediation	17%	1	35	$0	$0	$9,000	$62,500	$0	$71,500	$ -
Utility Pick-up (Repl 7305)	34%	2	10	$0	.	$23,431	$0	$0	$23,431	$ -
Utility Pick-up (Repl 7315)	34%	2		$0	$0	$0	$27,576	$0	$27,576	$ -
Leaf Vac (Repl 8195)	100%	3	15	$190,000	$0	$0	$0	$0	$190,000	$ 190,000
F-550 Dump Truck (repl 7311)				$0	$0	$0	$34,000		$34,000	$ -
Tandem dump truck (repl 6310)				$0	$0	$0	$0	$85,166	$85,166	$ -
Leica/Trimble GPS data collector				$0	$23,000	$0	$0		$23,000	$ -
Generator (replace on 7314)				$0	$0	$0	$0	$5,000	$5,000	$ -
Camera System	50%	10	13	$0	$0	$0	$200,000	$0	$200,000	$ -
Annual Stormwater Improvements	100%	3	30	$0	$350,000	$350,000	$350,000	$350,000	$1,400,000	$ -
Race Street Pump Station	N/A	3	30	$580,000	$0	$0	$0	$0	$580,000	$ 580,000
Paving Box/Attachment/Skid Steer	25%	4	20	$0	$20,000	$0	$0	$0	$20,000	$ -
W. Market St Road Impr. Phase 1		5	30	$605,000	$0	$0	$0	$0	$605,000	$ 605,000
W. Market St Road Impr. Phase 2	N/A	5	30	$538,500	$0	$0	$0	$0	$538,500	$ 538,500
W. Market St Road Impr. Phase 3		5		$350,000	$0	$0	$0	$0	$350,000	$ 350,000
Transit Van (Repl 6304)	34%	2	0	$0	$25,000	$0	$0	$0	$25,000	$ -
Loader (Repl 8146)	25%	8	15-20	$0	$0	$0	$52,500	$0	$52,500	$ -
Maintenance Facility Renovation	16%	1		$0	$0	$0	$1,166,667	$0	$1,166,667	$ -
Maintenance Facility Roof Repair		9		$0	$0	$0	$78,333	$0	$78,333	$ -
Staunton Lift Station Pump Replacement			20	$0	$0	$0	$0	$100,000	$100,000	$ -
LED Lighting Project		11		$15,355	$0	$0	$0	$0	$15,355	$ 15,355
Total				**$2,278,855**	**$418,000**	**$382,431**	**$1,971,576**	**$540,166**	**$5,475,673**	**$ 2,278,855**

1. Funding split equally between Elec (101.555.), Refuse (101.635.), Street (202.781.), Storm (709.675.), Water (710.663.) & Sewer (711.673.)
2. Jet Vac 7319 (2006) - close to 10 hours on it (engine blow by), Pickup 7305 (2015), Pickup 7315 (2013), Transit Van 6304 (2015) - aged vehicles; funding split btw Water Dist. 710.663., Storm 709.675., & Sewer Maint. 711.673.
3. Leaf Vac 8195 (2003) strobe issues - funded in Storm 709
4. Funding split equally btw Street- 202.781., Water Dist. - 710.663., Sewer Maint.- 711.673. & Storm - 709.675.
5. Stormwater portion of larger project funded in various splits between OPWC 442., Storm 709, Water 710, Sewer 711
6. Stormwater portion of larger project funded in various splits between OPWC 442., Storm 709, Water 710, Sewer 711 and TIF 444
7. Stormwater portion of larger project funded in various splits between CIP 441, Storm, 709, Water 710 and Sewer 711
8. Replacing loader 8146: funded split Street (25%), Water Dist (25%), Stormwater (25%), and Sewer Maint (25%)
9. Due to an infrared scan and visual inspection there is recommended work in 2028; a new roof is ~$1,500,000; split among 6 funds
10. Funding split btw Storm 709.675. & Sewer Maint. 711.673.
11. Total for the project - $280,900 - Share cost btw. 101.101., 710.662., 101.555., 202.781., 709.675., 710.660., and 711.670.

***Estimated**

Water Admin.

710.660 11/2/2026

5101		SALARIES
Following are portion:		Match to these salary portions in Sewer Adm.
	41,557	Asst DPS&S (25%) (50% 101.113; 25% Sewer Adm)
	37,904	City Engineer (25%) *
	35,660	Asst City Engineer (25%) *
	25,197	Project Manager (25% ea. Engineering, Storm, Water Adm., Sewer Adm)
	28,899	Eng. Tech. (shared 1/3 ea. 101.108, Water Adm., Sewer Adm.)
	68,411	2 Clerk-Typists (50%) (half Sewer Adm.)
	32,376	MIS Dir (25%) **
	17,766	MIS Tech (25%) **
	16,223	MIS Tech (25%) **
	53,999	GIS Tech (50%) (half Sewer Adm.)
	15,119	Communications Coordinator (20%)
	373,111	
	10,000	Intern***
	383,111	
	28,414	Retirement (50%)
	900	OPT OUT
	412,425	
	2,091	EIP Share
	414,516	
	500	OT (50%)
	415,016	
	*	City Engineer, Assistant City Engineer, and 1 Project Mgr. funded 50% Engineering (101.108) and 25% each Water and Sewer Adm.
	**	MIS Dir & Tech funded 25% each MIS (101.118), Water Adm, Sewer Adm., Stormwater
	***	$10,000 ea. Water & Sewer Adm.; $5,000 709 Storm
5331		ARCHITECTS & ENGINEERS
	50,000	As needed
	5,000	Share of W. Market Phase 3 Design (Funded btw. 442, 709, 711)
	200,000	CO2 Contract Adm.
	100,000	Annual Waterline Imp.- Design Lead GRR (Galvanized Required Replacement) for implementation in future years
	355,000	
5335		EDP CONSULTANTS
	5,000	As needed - Computer Consultants, Eq. Amount Shared btw 447, 709, 710, 711
5339		MISCELLANEOUS SERVICES
	10,000	Annual backflow inspection/prevention - City Facilities
	75,000	Annual backflow inspection/prevention - commercial/industrial properties throughout City/residential w/irrigation (yr. 3 of 3-year plan)
	3,700	Routine
	45,500	Arctic Wolf $11,500 ($115,000 shared btw 204, 447, 709, 710, 711)
		Trimble (fka City Works) $4,600 ($40,000 shared btw 101.108/440/555/635, 202, 709, 710.660/662, 711.670/672)
		Email Filtering $2,400 ($12,000 shared btw. 101, 204, 709, 710, 711)
		Micro 365 $16,000 ($80,000 shared btw. 101, 204, 709, 710, 711)
		ESRI $11,000 ($33,000 shared btw. 709, 710, 711)
	2,100	CISO -Secure Cyber Defense (years 2025-2027)
	5,000	Timmons support renewal (shared btw. 709, 710, 711)
	1,760	Fortinet (Firewalls) ($8,795 shared btw 101, 204, 709, 710, 711)
	143,060	
5361		MAINTENANCE OF FACILITIES
	100,000	25% of cost City Hall VAV Box Replacement Project (approx. 41 of 47), Replacement of ceiling tiles after VAV Boxes replaced. $400,000 total - Share cost btw. 101, 204, 710, 711
	15,000	Routine
	15,355	LED Lighting Project - $280,900 Total for City Hall, WTP, & Maintenance Fac. Shared btw $87,600 City Hall, $101,170 WTP, $92,130 Maint. Fac. (split $15,355 Electric, Refuse, Storm, Street, Water Adm, Sewer Adm.) (Energy Grant Offset $200,000) CARRY OVER
	130,355	
5379		INTER/INTRA GOV'T BILLING
	150,000	General Fund Offset
5382		SUPPORT OF COMMUNITY AGENCIES
	17,500	TDC
		FUTURE POTENTIAL PRIORITIES
5331		ARCHITECTS & ENGINEERS
	50,000	GIS Infrastructure Upgrade ($50,000 also in Sewer Adm.) (2028)

2026 Budget	2027 Budget	% Difference
1,379,043		-100.00%

2027-2031 Capital Improvement Plan
Water Administration - Fund 710.660

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	Total Project Cost 2027
Annual Water Line Improvements Design			50+	$100,000	$75,000	$75,000	$75,000	$75,000	$400,000	$ 100,000
GIS Infrastructure Upgrade		2		$0	$50,000	$0	$0	$0	$50,000	$ -
Risk and Resiliency Update (Every 5 years)			5	$0	$0	$0	$50,000	$0	$50,000	$ -
CO2 tank & feed construction WTP				$200,000	$0	$0	$0	$0	$200,000	$ 200,000
W. Market St Road Impr. Phase 3		3		$5,000	$0	$0	$0	$0	$5,000	$ 5,000
City Hall VAV Box Replacement Project		1		$100,000	$0	$0	$0	$0	$100,000	$ 100,000
McKaig /Ridge Realignment (OPWC)		3		$0	$0	$5,000			$5,000	$ -
West Market Ph. 4 (OPWC)		3		$0	$0	$0	$5,000		$5,000	$ -
West Market Ph. 5 (OPWC)		3		$0	$0	$0	$0	$5,000	$5,000	$ -
SR718/Washington/Meadow Bridge Intersection Imp (OPWC)		3		$0	$5,000	$0	$0	$0	$5,000	$ -
LED Lighting Project		4		$15,355	$0	$0	$0	$0	$15,355	$ 15,355
Total				**$420,355**	**$130,000**	**$80,000**	**$130,000**	**$80,000**	**$840,355**	**$ 420,355**

1. 25% of the cost, Replacement of ceiling tiles after VAV Boxes replaced (ea box $7,300). $316,000 total - Share cost btw. 101, 204, 710, 711
2. Funding Split - Water 710, Sewer 711
3. Funding Split - OPWC 442., Storm 709, Water 710, Sewer 711
4. Total for the project - $280,900 - Share cost btw. 101.101, 710.662, 101.555, 202.781, 709.675, 710.660, and 711.670

***Estimated**

Water Billing/Collection

710.661 11/2/2026

5101		SALARIES
	31,103	Fiscal Manager
	77,757	2 Account Analysts
	100,801	3 Account Rep
	4,050	Opt Out
	213,711	
	1,000	OT
	214,711	
	6,135	Retirement
	220,846	
		Sal & Benefits of Fiscal Manager split 50% Income Tax-204 fund, 25% Water B&C 710.661, and 25% Sewer B&C 711.671. Salaries and benefits for all other positions split 50/50 between Water B&C 710.661 and Sewer B&C 711.671
5338		PERSONAL SERVICE CONTRACTS
	2,000	As Needed
5339		MISCELLANEOUS SERVICES
	22,000	Outsourcing bill print
		New Bank Fees - Offset by Revenues; shared btw Gen Fund 50%, Water & Sewer B&C 25% ea.
5363		MAINTENANCE & REPAIRS
	13,800	CMI Software Support; CMII Hardware maintenance/ support; EZ Scan; Hosted Utility Connections
5381		POSTAGE
	46,200	Direct payment to Post Office for outsourced bills

2026 Budget	2027 Budget	% Difference
349,138		-100.00%

Water Treatment Plant

710.662 11/2/2026

5101		SALARIES
	131,413	Superintendent
	115,062	Assistant Superintendent
	93,190	Operations Technician
	525,723	6 Operator/Mechanics
	865,388	
	25,000	OT
	890,388	
	67,680	Retirement
	958,068	
5205		CHEMICALS
	654,000	Pebble Lime
	74,000	Sodium Hypochlorite
	64,525	Carbon Dioxide
	32,000	Lab and Misc.
	117,000	Lime Sludge Removal
	15,000	Air Stripper Polyphosphate (annual item)
	956,525	
5231		MACHINERY & EQUIPMENT SUPPLIES & PARTS
	22,000	Supplies/parts chemical feed equipment, cabinets, motors, misc. parts
	17,000	Emergency Equip. Funds, per OEPA requirement
	10,000	Existing control panel equipment, PLC parts
	67,000	Routine as needed
	116,000	
5321-5322		TRAVEL AND TRAINING
	7,400	AWWA, Water Conferences, CEU, etc.
5338		PERSONAL SERVICES CONTRACT
	36,000	Temporary Workers, custodial & mowing of plant areas
5339		MISCELLANEOUS SERVICES
	41,000	Analytic Services
	52,000	Annual Inspections/Maintenance Agreements, including boiler, backflow testing instrumentation calibration, pest control, generators, alarms, infrared, lab items, etc.
	16,000	CMMS Software Conversion
	1,600	Trimble (fka City Works) $1,600 ($40,000 shared btw 101.108/440/555/635, 202, 709, 710.660/662, 711.670/672)
	110,600	
5361		MAINTENANCE OF FACILITIES
	23,000	Clarifier Basins - annual inspections & corrosion control
	8,000	Valves, Actuators - annual service and repairs
	100,000	Routine as needed
	66,000	Herrlinger & EHS Tank Maint.
	92,000	Barnhart/Stanfield Wash Water Tank Maint.
	200,000	Placeholder for Backwash Tank Lead containment of cleaning debris
	127,000	Annual well maintenance cleaning/repairs (4W, other wells as needed)
	101,170	LED Lighting Project - Water Plant Share - ($280,900 Total for City Hall, WTP, & Maintenance Fac. - Energy Grant Offset $200,000 for entire project) CARRY OVER
	717,170	
5633		MACHINERY & EQUIPMENT
	2,500,000	Primary CO2 Tank Replacement
5637		COMPUTER HARDWARE/SOFTWARE
	100,000	SCADA System Upgrades - 8th year

FUTURE POTENTIAL PRIORITIES

5361		MAINTENANCE OF FACILITIES	
	133,000-160,000	Annual well maintenance cleaning/repairs	(2028-2031)
5632		VEHICLES	
	75,000	Replace 2014 Ford Explorer w/Small Pickup Truck for sample collection	(2028)
5633		MACHINERY & EQUIPMENT	
	315,000	High Service Pump 5 Replacement	(2028)
	150,000	Paving Parking Lot	(2030)
	350,000	Slaker 3 Replacement	(2031)
5637		COMPUTER HARDWARE/SOFTWARE	
	100,000	SCADA System Upgrades -	(2028-2029)

2026 Budget	2027 Budget	% Difference
4,935,721		-100%

2027-2031 Capital Improvement Plan
Water Treatment Plant - Fund 710.662

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Fund Total	Total Project Cost 2027
Well maintenance			50	$127,000	$133,000	$140,000	$147,000	$160,000	$707,000	$ 127,000
SCADA installation, upgrades, support		1	20	$100,000	$100,000	$100,000	$0	$0	$300,000	$ 100,000
VOC Building Tower Media Cleaning		2	50	$0	$0	$0	$52,000	$0	$52,000	$ -
Medium & low voltage breaker testing			30	$0	$10,000	$0	$10,000	$0	$20,000	$ -
Small Valve and Meters at WTP			25	$0	$300,000	$0	$0	$0	$300,000	$ -
Parking Lot Repair/Reseal			25	$0	$0	$10,000	$150,000	$0	$160,000	$ -
Booster Station Upgrades			15	$0	$80,000	$0	$0	$0	$80,000	$ -
Clear Well, Chemical Bins and Catwalk Power wash			100	$0	$30,000	$0	$0	$30,000	$60,000	$ -
CO2 tank, 50 ton		3	30	$2,500,000	$0	$0	$0	$0	$2,500,000	$ 2,500,000
WTP Heat Pump Replacement, boiler updates			20	$0	$0	$0	$0	$0	$0	$ -
Well & Dome Security-AWIA			10	$0	$0	$0	$70,000	$0	$70,000	$ -
Gas Line Replacement			50	$0	$0	$0	$0	$0	$0	$ -
Backwash Tank containment of cleaning debris		4	15	$200,000	$0	$0	$0	$0	$200,000	$ 200,000
Dome Maintenance, Repair and Recoat		6	10	$0	$0	$0	$0	$150,000	$150,000	$ -
Slaker 3 Replacement		6	20	$0	$0	$0	$0	$350,000	$350,000	$ -
Parking Lot Pavement		6	50	$0	$0	$0	$150,000	$0	$150,000	$ -
Stanfield Tower Tank lead containment of cleaning debris		4	15	$0	$0	$350,000	$0	$0	$350,000	$ -
HS Zone Pump Station Pressure Sustaining Valve		5	30	$0	$0	$281,250	$0	$0	$281,250	$ -
2014 Ford Explorer (6202)			20	$0	$75,000	$0	$0	$0	$75,000	$ -
High Zone - High Service Pump 1 Replacement			30	$0	$0	$0	$0	$364,000	$364,000	$ -
High Zone - High Service Pump 2 Replacement		6	25	$0	$0	$331,000	$0	$0	$331,000	$ -
High Zone - High Service Pump 5 Replacement		6	25	$0	$315,000	$0	$0	$0	$315,000	$ -
Low Zone - High Service Pump 4 Replacement			25	$0	$0	$0	$347,000	$0	$347,000	$ -
Wash Water Pump Replacement			25	$0	$0	$0	$100,000	$0	$100,000	$ -
VOC Pumps 1 & 2 Replacement		7	20	$0	$0	$0	$0	$0	$0	$ -
Reseal WTP brick, VOC brick, EHS station		6	10	$0	$0	$0	$0	$89,000	$89,000	$ -
LED Lighting Project		8		$101,170	$0	$0	$0	$0	$101,170	$ 101,170
Total				**$3,028,170**	**$1,043,000**	**$1,212,250**	**$1,026,000**	**$1,143,000**	**$7,452,420**	**$ 3,028,170**

1. Project scheduled completion in 10 year.
2. Skipping 2027 cleaning as Air Stripper has not been used.
3. Carbon Dioxide tank replacement. Increased price due to engineers estimate of costs.
4. Increased amount as a placeholder for lead abatement if required during painting project.
5. Project added from the Water Master Plan 0-5 year improvements.
6. Adjusting year of projects to spread costs out over five years due to overrun of carbon dioxide project.
7. Removing project until after Wellfield Study listed in Water Master Plan.
8. Total for the project - $280,900 - Share cost btw. 101.101, 710.662, 101.555, 202.781, 709.675, 710.660, and 711.670

***Estimated**

Water Distribution

710.663 11/2/2026

5101		SALARIES
	60,934	Foreman (1/2 salary; 1/4 in 709, 1/4 in 711.673)
	87,304	Lead Utility Operator
	229,985	3 Utility Operators
	378,223	
	7,000	OT
	385,223	
5215		STREET MAINTENANCE SUPPLIES
	21,140	Aggregate materials, main breaks, other repairs
	37,500	Asphalt, main break & service repairs, etc.
	58,640	
5234		UTILITY LINE MAINTENANCE & SUPPLIES
	30,000	Insertion valves for new machine as needed
	222,420	Parts associated w/water shut off, updating broken services, new services
	40,000	Routine as needed
	292,420	
5338		PERSONAL SERVICE CONTRACTS
	15,500	$13,000 hydrant painting , 2 persons in summer; $2,500 1/6 cost of Maint. Fac. Cleaning (shared btw. Electric, Refuse, Street, Water. Dist., Sewer Maint.)
5339		MISCELLANEOUS SERVICES
	32,000	Leak Detection, Meter Testing, non-dig service repairs
	30,000	Valve Exercising Program
	62,000	
5361		MAINTENANCE OF FACILITIES
	24,000	Misc. Concrete Repairs & Curb
	10,000	Share in annual maintenance of Maintenance Facility
	34,000	
5621		WATER LINES
	45,500	W. Market Ph. 1 shared btw 442, 709, 710, 711 (Carry Over)
	50,000	W. Market Ph 2 shared btw. 442, 709, 710, 711 (Carry Over)
	20,000	W. Market Ph 3 shared btw. 442, 709, 710, 711
	431,000	Dam Removal - Lower Water Line (Carry Over)
	546,500	
5625		UTILITY OVERSIZING EXPENSES
	25,000	As Needed
5634		METERS
	540,000	Half cost of meter replacement program (half in 711.673) includes meters & radio read transmitter devices (yr. 9 of 15 yr. replacement)
5635		HYDRANTS
	10,000	As Needed
		FUTURE POTENTIAL PRIORITIES
5621		WATER LINES
	300,000	Annual Water Line Project (2028 - 2031)
	324,000	Duke Park North Water Line (2028)
		($36,000 in Fund 631 Robinson Reserve)
		3,100 LF, Total Est. $310,000 + $50,000 Pump Station
5632		VEHICLES
	25,000	Transit Van Replacement (Funding shared btw. 709, 710, 711) (2028)
5639		OTHER EQUIPMENT
	20,000	Paving Box Attachment (2028)
		Funding shared btw. Street (202), Storm (709), Water (710.663), and Sewer (711.673)
	23,000	GPS Collector (2028)

2026 Budget	2027 Budget	% Difference
3,994,261		-100.00%

2027-2031 Capital Improvement Plan
Water Distribution Division - Fund 710.663

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Fund Total	Total Project Cost 2027
Fuel System Removal/Remediation	16%	1	35	$0	$0	$9,000	$62,500	$0	$71,500	$ -
Paving Box/Attachment/Skid Steer	25%		20	$0	$20,000	$0	$0	$0	$20,000	$ -
Utility Pick-up (Repl 7305)	34%	2	10	$0	$0	$23,431	$0	$0	$23,431	$ -
Utility Pick-up (Repl 7315)				$0	$0	$0	$27,576	$0	$27,576	$ -
Tandem dump truck (replacement 6310)				$0	$0	$0	$0	$85,166	$85,166	$ -
Utility Pick-up (Repl 7311)	34%	2		$0	$0	$0	$34,000	$0	$34,000	$ -
Annual Water Line Improvements		3	30	$0	$300,000	$300,000	$300,000	$300,000	$1,200,000	$ -
Meters		7		$540,000	$540,000	$150,000	$154,500	$159,135	$1,543,635	$ 540,000
Hydrants		3		$10,000	$10,000	$10,000	$10,000	$10,000	$50,000	$ 10,000
W. Market St Road Impr. Phase 1		4		$45,500	$0	$0	$0	$0	$45,500	$ 45,500
W. Market St Road Impr. Phase 2	N/A	4	30	$50,000	$0	$0	$0	$0	$50,000	$ 50,000
W. Market St Road Impr. Phase 3		4		$20,000	$0	$0	$0	$0	$20,000	$ 20,000
Transit Van (Repl 6304)	34%	2		$0	$25,000	$0	$0	$0	$25,000	$ -
Loader (Repl 8146)	25%	5	15-20	$0	$0	$0	$52,500	$0	$52,500	$ -
Maintenance Facility Renovation	16%	1		$0	$0	$0	$1,166,667	$0	$1,166,667	$ -
Duke Park North Water Line		8		$0	$324,000	$0	$0	$0	$324,000	$ -
Valve Exercising Machine		3		$0	$0	$0	$100,000	$0	$100,000	$ -
Lead GRR Service Line Replacement				$0	$100,000	$100,000	$100,000	$100,000	$400,000	$ -
Maintenance Facility Roof Repair	16%	6		$0	$0	$0	$78,333	$0	$78,333	$ -
Dam Removal - Lower Water Line				$431,000	$0	$0	$0	$0	$431,000	$ 431,000
Leica/Trimble GPS data collector				$0	$23,000	$0	$0	$0	$23,000	
Total				**$1,096,500**	**$1,342,000**	**$592,431**	**$2,086,076**	**$654,301**	**$5,771,308**	**$ 1,096,500**

1. Funding split equally between Elec (101.555.), Refuse (101.635.), Street (202.781.), Storm (709.675.), Water (710.663.) & Sewer (711.673.)
2. Jet Vac 7319 (2006) - close to 10 hours on it (engine blow by), Pickup 7305 (2015), Pickup 7315 (2013), Transit Van 6304 (2015) - aged vehicles; funding split btw Water Dist. 710.663., Storm 709.675., & Sewer Maint.
3. Funded in Water 710
4. Funding split - OPWC 442, Storm 709, Water 710, Sewer 711
5. Replacing 2015 loader 8146: funded split Street (25%), Water Dist (25%), Stormwater (25%), and Sewer Maint (25%)
6. Due to an infrared scan and visual inspection there is recommended work in 2028; a new roof is ~$1,500,000; split among 6 funds
7. Funding split - Water 710, Sewer 711
8. Total Cost $360,000; 50% in Robinson Reserve Fund 631

***Estimated**

Sewer Adm.

711.670 11/2/2026

5101		SALARIES
Following are portions:		Match to these salary portions in Water Adm.
	41,557	Asst DPS&S (25%) (50% 101.113; 25% Sewer Adm)
	37,904	City Engineer (25%) *
	35,660	Asst City Engineer (25%) *
	25,197	Project Manager (25% ea. Engineering, Storm, Water Adm., Sewer Adm)
	28,899	Eng. Tech. (shared 1/3 ea. 101.108, Water Adm., Sewer Adm.)
	68,411	2 clerks (50%) (half Sewer Adm.)
	32,376	MIS Dir (25%) **
	17,766	MIS Tech (25%) **
	16,223	MIS Tech (25%) **
	53,999	GIS Tech (50%) (half Sewer Adm.)
	15,119	Communications Coordinator (20%)
	373,111	
	10,000	Intern***
	383,111	
	28,414	Retirement (50%)
	900	OPT OUT
	412,425	
	2,091	EIP
	414,516	
	500	OT
	415,016	

* City Engineer, Assistant City Engineer, and 1 Project Mgr. funded 50% Engineering (101.108) and 25% each Water and Sewer Adm.

** MIS Dir & Tech funded 25% each MIS (101.118), Water Adm, Sewer Adm., Storm Water

*** $10,000 ea. Water & Sewer Adm.; $5,000 709 Storm

5331		ARCHITECTS & ENGINEERS
	50,000	As needed
	4,000	Share W. Market Phase 3 Design (442, 709, 710, and 711)
	35,000	Design Lab Updates to WWTP
	89,000	
5335		EDP CONSULTANTS
	5,000	As needed - Computer Consultants, Eq. Amount Shared btw 447, 709, 710, 711
5339		MISCELLANEOUS SERVICES
	45,500	Arctic Wolf $11,500 ($115,000 shared btw 204, 447, 709, 710, 711)
		Trimble (fka City Works) $4,600 ($40,000 shared btw 101.108/440/555/635, 202, 709, 710.660/662, 711.670/672)
		Email Filtering $2,400 ($12,000 shared btw. 101, 204, 709, 710, 711)
		Micro 365 $16,000 ($80,000 shared btw. 101, 204, 709, 710, 711)
		ESRI $11,000 ($33,000 shared btw. 709, 710, 711)
	2,100	CISO -Secure Cyber Defense (years 2025-2027)
	3,700	Routine as needed
	5,000	Timmons support renewal (shared btw. 709, 710, 711)
	1,760	Fortinet (Firewalls) ($8,795 shared btw 101, 204, 709, 710, 711)
	58,060	
5361		MAINTENANCE OF FACILITIES
	100,000	25% of cost City Hall VAV Box Replacement Project (approx. 41 of 47), replacement of ceiling tiles after VAV Boxes replaced $400,000 total - share cost btw 101, 204, 710, 711
	15,000	Routine
	15,355	LED Lighting Project - $280,900 Total for City Hall, WTP, & Maintenance Fac. Shared btw $87,600 City Hall, $101,170 WTP, $92,130 Maint. Fac. (split $15,355 Electric, Refuse, Storm, Street, Water Adm, Sewer Adm.) (Energy Grant Offset $200,000) CARRY OVER
	130,355	
5379		INTER/INTRA GOV'T BILLING
	150,000	General Fund Offset
5382		SUPPORT OF COMMUNITY AGENCIES
	17,500	TDC
		FUTURE POTENTIAL PRIORITIES
5331		ARCHITECTS & ENGINEERS
	50,000	GIS Infrastructure Upgrade ($50,000 also in Water Adm.) (2028)

2026 Budget	2027 Budget	% Difference
1,992,003		-100.00%

2027-2031 Capital Improvement Plan
Sewer Administration - Fund 711.670

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	Total Project Cost 2027
Annual Sewer Improvements Design/as needed			50+	$50,000	$50,000	$50,000	$50,000	$0	$200,000	$ 50,000
Laboratory Improvement Design		1	30	$35,000	$0	$0	$0	$0	$35,000	$ 35,000
GIS Infrastructure Upgrade		2		$0	$50,000	$0	$0	$0	$50,000	$ -
WWTP Low Voltage Switchgear Design				$0	$0	$122,000	$0	$0	$122,000	$ -
W. Market St Road Impr. Phase 3		3		$4,000	$0	$0	$0	$0	$4,000	$ 4,000
City Hall VAV Box Replacement Project		4		$100,000	$0	$0	$0	$0	$100,000	$ 100,000
McKaig /Ridge Realignment (OPWC)		3		$0	$0	$5,000	$0	$0	$5,000	$ -
West Market Ph. 4 (OPWC)		3		$0	$0	$0	$5,000	$0	$5,000	$ -
West Market Ph. 5 (OPWC)		3		$0	$0	$0	$0	$5,000	$5,000	$ -
SR718/Washington/Meadow Bridge Intersection Imp (OPWC)		3		$0	$5,000	$0	$0	$0	$5,000	$ -
LED Lighting Project		5		$15,355	$0	$0	$0	$0	$15,355	$ 15,355
Total				**$204,355**	**$105,000**	**$177,000**	**$55,000**	**$5,000**	**$546,355**	**$204,355**

1. Laboratory equipment rehab is scheduled in 2028 in 711.672
2. Delayed a year due to status of current GIS project; Funding Split - Water 710, Sewer 711
3. Funding Split - OPWC 442, Storm Water 709, Water 710, Sewer 711
4. 25% of the cost, Replacement of ceiling tiles after VAV Boxes replaced (ea box $7,300). $316,000 total - Share cost btw. 101, 204, 710, 711
5. Total for the project - $280,900 - Share cost btw. 101.101, 710.662, 101.555, 202.781, 709.675, 710.660, and 711.670

***Estimated**

Sewer Billing/Collection

711.671 11/2/2026

5101		SALARIES
	31,103	Fiscal Manager
	77,757	2 Account Analysts
	100,801	3 Account Rep
	4,050	Opt Out
	213,711	
	1,000	OT
	214,711	
	6,135	Retirement
	220,846	
		Sal & Benefits of Fiscal Manager split 50% Income Tax-204 fund, 25% Water B&C 710.661, and 25% Sewer B&C 711.671. Salaries and benefits for all other positions split 50/50 between Water B&C 710.661 and Sewer B&C 711.671
5338		PERSONAL SERVICE CONTRACTS
	2,000	As Needed
5339		MISCELLANEOUS SERVICES
	22,000	Outsourcing bill print
		New Bank Fees - Offset by Revenues; shared btw Gen Fund 50%, Water & Sewer B&C 25% ea.
	22,000	
5363		MAINTENANCE & REPAIRS
	13,800	CMI Software Support; CMII Hardware maintenance/ support; EZ Scan; Hosted Utility Connections
5381		POSTAGE
	46,200	Direct payment to Post Office for outsourced bills

2026 Budget	2027 Budget	% Difference
344,323		-100.00%

Sewer Treatment Plant

711.672 11/2/2026

5101		SALARIES
	121,803	Superintendent
	109,073	Assistant Superintendent
	86,413	Operations Technician
	352,717	4 Operator/Mechanics
	670,006	
	715	EIP
	670,721	
	95,385	Retirement
	766,106	
	13,000	OT
	779,106	
5331		ARCHITECTS & ENGINEERS
	40,000	Design Local Limits Technical Justification Rept (NPDES Permit Required)
5339		MISCELLANEOUS SERVICES
	25,000	MIPP Testing from IU's (reimbursed by industries)
	17,000	Outside lab analysis for NPDES permit
	15,000	SCADA system support services
	21,000	Switching CMMS Software $16,000; Annual Software Lic. $5,000
	1,500	Sludge Analysis, DMRQA Study, etc.
	1,850	Misc. (rodent control, annual ADT, Misc.)
	10,000	FortiGate Internet & Plant Security
	1,600	Trimble (fka City Works) $1,600 ($40,000 shared btw 101.108/440/555/635, 202, 709, 710.660/662, 711.670/672)
	92,950	
5361		MAINTENANCE OF FACILITIES
	15,000	Misc. Concrete Repairs and Caulking
	13,000	Misc. Maintenance Needs
	8,000	Service Agreement Generators (Price Increase Load Bank Testing)
	1,800	Calibration of Plant Gas Monitoring Equipment
	9,000	Lighting Upgrades
	5,000	Minor Plumbing/Electrical Needs
	15,000	Annual Valve Replacement Program (CIP)
	27,000	Annual Lift Station Upgrade (CIP)
	150,000	Replace Steel Basement Steps - Solids Building Basement
	70,000	Replace Heating Unit in Disinfection Building
	29,000	Paint Handrails Primary & Aeration Tanks
	60,000	Paint 20 light poles on plant site
	86,000	Replace Carbon Replacement Odor Control Units (10 year replace)
	488,800	
5363		MAINTENANCE OF MACHINERY/EQ
	7,500	Electric Motor Repairs
	9,000	Screw Pump Back Stop Repairs
	7,500	Fabrication, machine tooling
	2,000	Flow Meter Calibrations and Repairs (Addition of Sewer Flow Meters)
	2,500	Annual Hoist & Crane OSHA Inspection
	2,000	Electrical Infrared Testing
	12,000	Circuit Breaker Service and Transformer Analysis
	2,000	Switchgear Battery Maintenance (New Requirement)
	73,500	Maintenance of Equip.
	1,000	Scale Inspection
	2,500	Servicing of UVAS Probes (New Requirement)
	21,000	Service Agreement Blowers
	142,500	
5399		OTHER EXPENSES FOR OPERATION
	1,200,000	Annual sludge management agreement
5633		MACHINERY & EQUIPMENT
	90,000	Telehandler w/boom to replace 1999 Skid Steer
	26,550	Electric Valve Opener
	116,550	

FUTURE POTENTIAL PRIORITIES

5361		MTN. FACILITIES	
	27,000	Annual Lift Station Upgrades	(2028-2031)
	335,000	Laboratory Improvements	(2028)
	250,000	Equalization Basin Improvements	(2029)
	100,000	Tunnel Top Recoating	(2029)
	150,000	Solids Building Ventilation Improvement	(2029)
	1,220,000	Low Voltage Switchgear Replacement	(2030)
	500,000	Oil & Grease Removal Upgrade	(2031)
5363		MAINTENANCE OF MACHINERY & EQUIPMENT	
	100,000	36" Effluent Magnetic Flow Meter Replacement	(2029)

2026 Budget	2027 Budget	% Difference
3,581,287		-100.00%

2027-2031 Capital Improvement Plan
Waste Water Treatment Plant - Fund 711.672

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	Total Project Cost 2027
Plant Valve Replacement			10	$15,000	$15,000	$15,500	$15,500	$16,000	$77,000	$ 15,000
Lift station Upgrades			20+	$27,000	$27,000	$27,000	$27,000	$27,000	$135,000	$ 27,000
Electric Valve Openers		1	20	$26,550	$27,350	$28,175	$29,000	$0	$111,075	$ 26,550
Replace 1999 Skid steer		2	15	$90,000	$0	$0	$0	$0	$90,000	$ 90,000
Carbon Replacement Odor Control Units			10	$86,000	$0	$0	$0	$0	$86,000	$ 86,000
2000 Gallon Diesel Fuel Tank & Concrete Pad		3	20	$0	$0	$0	$0	$35,000	$35,000	
Replace Process Water Pumps		4	20	$0	$0	$0	$0	$40,000	$40,000	
Paint Handrails, Primary & Aeration Tanks			10	$29,000	$0	$0	$0	$0	$29,000	$ 29,000
Light Pole Painting			10	$60,000	$0	$0	$0	$0	$60,000	$ 60,000
Solids Building Basement Steps Replacement		5	20	$150,000	$0	$0	$0	$0	$150,000	$ 150,000
Heating Unit Disinfection Building Replacement		6	20+	$70,000	$0	$0	$0	$0	$70,000	$ 70,000
Local Limits Justification Report			5	$40,000	$0	$0	$0	$0	$40,000	$ 40,000
Laboratory Improvements		7	30	$0	$335,000	$0	$0	$0	$335,000	$ -
4" Portable Water Pump Replacement		8	20	$0	$50,000	$0	$0	$0	$50,000	$ -
Cargo Trailer Enclosed 6'X12'		9	10	$0	$15,000	$0	$0	$0	$15,000	$ -
Mower 70" Diesel			10	$0	$40,000	$0	$0	$0	$40,000	$ -
36" Effluent Magnetic Flow Meter		10	20	$0	$0	$100,000	$0	$0	$100,000	$ -
Replace 25kw Portable Generator		11	20	$0	$0	$75,000	$0	$0	$75,000	$ -
EQ Basin Improvements		12	20	$0	$0	$250,000	$0	$0	$250,000	$ -
Tunnel Top Recoating			10	$0	$0	$100,000	$0	$0	$100,000	$ -
Solids Building Ventilation Improvement		13	20	$0	$0	$150,000	$0	$0	$150,000	$ -
Gate Opener Replacement			10	$0	$0	$10,000	$0	$0	$10,000	$ -
Sandblasting & Painting Headworks Crane Framing			10	$0	$0	$100,000	$0	$0	$100,000	$ -
Primary Tanks Drive Units Replacement			20	$0	$0	$0	$55,000	$0	$55,000	$ -
Low Voltage Switchgear Upgrade		14	50	$0	$0	$0	$1,220,000	$0	$1,220,000	$ -
Replace Switchgear Batteries & Charger			10	$0	$0	$0	$60,000	$0	$60,000	$ -
Spare Pump Addison Lift Station			20	$0	$0	$0	$40,000	$0	$40,000	$ -
Headworks Exhaust Fan Replacement			20	$0	$0	$0	$38,000	$0	$38,000	$ -
Spare Mixer Aeration Tank			20	$0	$0	$0	$10,000	$0	$10,000	$ -
Primary Oil & Grease Removal Upgrade			20	$0	$0	$0	$0	$500,000	$500,000	$ -
Headworks Building Roof Replacement			20	$0	$0	$0	$0	$100,000	$100,000	$ -
Outdoor Odor Control Unit Replacement			20	$0	$0	$0	$0	$135,000	$135,000	$ -
Thickened Sludge Seepex Pumps Replacement			20	$0	$0	$0	$0	$50,000	$50,000	$ -
Maintenance Shop & Cold Storage Garage Roofs			30	$0	$0	$0	$0	$35,000	$35,000	$ -
Influent Sampler			10	$0	$0	$0	$0	$15,000	$15,000	$ -
Kirk Lane Lift Station Upgrade			30+	$0	$0	$0	$0	$800,000	$800,000	$ -
Administration Building Wet Well Pumps			20	$0	$0	$0	$0	$200,000	$200,000	$ -
Administration Building Floor Replacement			30+	$0	$0	$0	$0	$100,000	$100,000	$ -

Total	**$ 593,550**	**$ 509,350**	**$ 855,675**	**$ 1,494,500**	**$ 2,053,000**	**$5,506,075**	**$ 593,550**

1. Electric valve openers will be replaced one at a time instead of all at once. These valve openers are at the end of their useful life.
2. Skid steer is a 1999 model used for cleaning the Vac Truck dump station, moving equipment, grounds keeping, and unloading trucks.
3. This will provide an emergency fuel source for the plants 1500kw generator. Postponed until 2031 to allow for more urgent Capital Improvement needs.
4. These pumps are approximately 20 years old and are at the end of their useful life.
5. Steel basement steps are original with the 1978 building. Steps are severely corroded due to the harsh environment inside the building. Recommend replacing steel steps with aluminum steps.
6. Building heating unit is 50 years old and needs to be replaced for reliability.
7. Laboratory is original to the 1974 plant upgrade.
8. 1998 4" Portable Water Pump is at the end of its useful life. Recommend replacement to ensure reliability.
9. This trailer would be used as a tool & safety equipment trailer for lift station repairs & confined space entries.
10. 36" Effluent flow meter was installed in 2002. Recommend replacement to ensure reliability.
11. 25kw portable generator was purchased by the City in 2005.
12. Equalization basins were installed in 1996.
13. Ventilation improvements recommended to address corrosive gases inside building from solids processing.
14. Low Voltage Switchgear was installed in 1974.

***Estimated**

Sewer Maintenance

11/2/2026

711.673

5101		SALARIES	
	30,467	1/4 Utility Foreman (1/4 709, 1/2 Water)	
	29,101	1/3 Lead Utilities Operator (2/3 709)	
	89,119	1/3 of 4 Utility Operators (2/3 709)	
	148,687		
	3,500	OT	
	152,187		
5339		MISCELLANEOUS SERVICES	
	62,000	Root Control Contractor (price increase)	
5361		MAINTENANCE OF FACILITIES	
	10,000	Lift Station parts/repairs	
	10,000	Share of annual Maintenance Facility maintenance	
	50,000	Annual Point Repair/Maintenance	
	70,000		
5622		SEWER LINES	
	200,000	Dam Removal	
	30,000	W. Market Ph. 1 shared btw 442, 709, 710, 711 (Carry Over)	
	30,000	W. Market Ph 2 shared btw. 442, 709, 710, 711 (Carry Over)	
	32,500	W. Market Ph 3 shared btw 442, 709, 710, 711	
	292,500		
5625		OVERSIZING	
	25,000	Routine	
5634		METERS	
	540,000	Half cost of meter replacement program (half in 710.663) includes meters & radio read transmitter devices (yr. 9 of 15 yr. replacement)	
		FUTURE POTENTIAL PRIORITIES	
5622		SEWER LINES	
	199,000	Duke Park Sewer Line ($21,000 in Fund 631 Robinson Reserve) Est for 6" line, 2,100 LF, Total Est. Cost $210,000	(2028)
5632		VEHICLES	
	25,000	Transit Van (Funding btw. 709, 710, 711)	(2028)
5633		MACHINERY & EQUIPMENT	
	20,000	Paving Box Attachment, Skid Steer Funding shared btw. Street (202), Storm (709), Water (710.663), and Sewer (711.673)	(2028)
5639		OTHER EQUIPMENT	
	23,000	GPS Data Collector	(2028)

2026 Budget	2027 Budget	% Difference
1,233,304		-100.00%

2027-2031 Capital Improvement Plan
Sewer Maintenance Division - Fund 711.673

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	Total Project Cost 2027
Fuel System Removal/Remediation	16%	1	30	$0	$0	$9,000	$62,500	$0	$71,500	$0
F-550 Dump Truck (repl 7311)	34%	2		$0	$0	$0	$34,000	$0	$34,000	$0
Utility Pick-up (Repl 7305)	34%	2	10	$0	$0	$23,431	$0	$0	$23,431	$0
Tandem dump truck (repl 6310)				$0	$0	$0	$0	$85,166	$85,166	
Generator (replace on 7314)				$0	$0	$0	$0	$5,000	$5,000	
Utility Pick-up (Repl 7315)	34%	2		$0	$0	$0	$27,576	$0	$27,576	$0
Leica/Trimble GPS data collector				$0	$23,000	$0	$0		$23,000	
Paving Box/Attachment/Skid Steer	17%	3	20	$0	$20,000	$0	$0	$0	$20,000	$0
Camera System	50%	7		$0	$0	$0	$200,000	$0	$200,000	$0
Water Meters - Annual	50%	4		$540,000	$540,000	$150,000	$154,500	$159,135	$1,543,635	$540,000
Annual Sewer Relining/Grouting	100%			$0	$600,000	$0	$0	$0	$600,000	$0
Duke Park North Sewer Line Extension		6		$0	$199,000	$0	$0	$0	$199,000	$0
W. Market St Road Impr. Phase 1		5		$30,000	$0	$0	$0	$0	$30,000	$30,000
W. Market St Road Impr. Phase 2		5	30	$30,000	$0	$0	$0	$0	$30,000	$30,000
W. Market St Road Impr. Phase 3		5		$32,500	$0	$0	$0	$0	$32,500	$32,500
Transit Van (Repl 6304)	34%	2		$0	$25,000	$0	$0	$0	$25,000	$0
Loader (Repl 8146)	25%	8	15-20	$0	$0	$0	$52,500	$0	$52,500	$0
Maintenance Facility Renovation	16%	1		$0	$0	$0	$1,166,667	$0	$1,166,667	$0
Maintenance Facility Roof Repair	16%	9		$0	$0	$0	$78,333	$0	$78,333	$0
Sewer Collection Improvements				$0	$0	$500,000	$500,000	$0	$1,000,000	$0
Dam Removal - Lower Sanitary Siphones				$200,000	$0	$0	$0	$0	$200,000	$200,000
Total				**$832,500**	**$1,407,000**	**$682,431**	**$2,276,076**	**$249,301**	**$5,447,308**	**$832,500**

1. Funding split equally between Elec (101.555.), Refuse (101.635.), Street (202.781.), Storm (709.675.), Water (710.663.) & Sewer (711.673.);
2. Jet Vac 7319 (2006) - close to 10 hours on it (engine blow by), Pickup 7305 (2015), Pickup 7315 (2013), Transit Van 6304 (2015) - aged vehicles; funding split btw Water Dist. 710.663., Storm 709.675., & Sewer Maint. 711.673.
3. Funding split Street 202, Storm 709, Water 710, Sewer 711
4. Funding Split - equally btw Water Distribution 710, Sewer 711
5. Funding Split - OPWC 442, TIF 444, Storm Water 709, Water 710, Sewer 711
6. Total Cost $240,00; 50% in Robinson Reserve Fund 631
7. Funding split - Storm 709, Sewer 711
8. Replacing 2015 loader 8146: funded split Street (25%), Water Dist. (25%), Stormwater (25%), and Sewer Maint (25%)
9. Due to an infrared scan and visual inspection there is recommended work in 2028; a new roof is ~$1,500,000; split among 6 funds

***Estimated**

Parking Meter Fund

712.782 11/2/2026

5101		SALARIES
	62,421	Parking Control Officer
	2,700	Opt Out
	65,121	
5363		MAINTENANCE OF MACHINERY/EQUIPMENT
	6,400	Maintaining Cardinal Tracking ticketing system
5364		MAINTENANCE OF LICENSED VEHICLES
	500	Routine
	1,500	Convert 2017 Explorer from Patrol Section to Parking Control Vehicle
	2,000	

2026 Budget	2027 Budget	% Difference
83,110		-100.00%

2027-2031 Capital Improvement Plan
Parking Meter Fund
Fund 712

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	FUND TOTAL	TOTAL PROJECT COST 2027
Maintaining Cardinal Software				$6,400	$0	$0	$0	$0	$6,400	$ 6,400
Total				**$6,400**	**$0**	**$0**	**$0**	**$0**	**$6,400**	**$ 6,400**

***Estimated**

Miami Shores

713.445 11/2/2026

5101		SALARIES
	104,908	Director of Golf
	63,669	Asst Golf Professional
	82,634	Groundskeeper
	127,508	2 Golf Maintenance Workers
	58,885	Asst Food & Beverage Mgr., Hobart Arena
	437,604	
	8,100	Opt Out
	445,704	
	55,000	Part Time
	500,704	
	1,100	EIP
	501,804	
	7,080	OT (incl employees changed to hourly)
	508,884	
5205		CHEMICALS
	90,000	Chemicals as needed (increased based on adding approx. 40 acres to maintain with new irrigation system)
5210/5211		FOOD/BEVERAGE SUPPLIES
	120,000	$5,000 Incr. Based on usage and food prices- Revenue Offset
5321/5322		TRAVEL & TRAINING
	3,200	Includes Assistant to attend Level 2 PGA of America School
5338		PERSONAL SERVICES CONTRACT
	95,000	PT through Temp Agency
5339		MISCELLANEOUS SERVICES
	52,000	Contract for mowing of rough
	35,000	Credit card fees (reflecting $27,000 pro shop; $5,500 Shoreline: $1,500 Driving Range)
	10,000	Mowing of driving range
	3,000	If Needed
	3,000	Annual landscaping at Club House
	12,000	Restroom Cleaning (average of 5 days a week)
	115,000	
5361		MAINTENANCE OF FACILITIES
	50,000	General Maint. - Grass seed, tree maintenance, sand, bldg. maintenance, flowers, new trees/landscaping; sand for front 9 aerification
	35,000	Aerification of greens, 2x yr
	5,000	Sand for Top Dressing
	10,000	Stone for cart paths
	15,000	Sand for bunkers
	8,000	Tee Markers
	9,000	Range ball replacements (10,000 balls)
	132,000	
5363		MAINTENANCE MACHINERY & EQUIPMENT
	32,000	Annual amount as needed
5633		MACHINERY & EQUIPMENT
	17,000	Replacement Reels for 2026 Fairway Mower
	65,000	Replace Ventrac Mower/Attachments
	82,000	
5636		GOLF CARTS
	112,000	Golf Cart Lease - 65 carts
		FUTURE POTENTIAL PRIORITIES
5602		LAND IMPROVEMENTS
	280,000	Cart Path (2028-2029)
5636		GOLF CARTS
	112,000	Golf Cart Lease, 4 remaining years of 5-year period (2028-2031)

2026 Budget	2027 Budget	% Difference
1,543,558		-100.00%

2027-2031 Capital Improvement Plan
Miami Shores Golf Course - Fund 713

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	Total Project Cost 2027
Leasing 65 Club Cars		1		$112,000	$112,000	$112,000	$112,000	$112,000	$560,000	$112,000
Ventrac w/attachments		2	10+ years	$65,000	$0	$0	$0	$0	$65,000	$65,000
New Ventrac & Contour Mower		3	10+ years	$65,000	$0	$0	$0	$0	$65,000	$65,000
Greensmower			10+ years	$0	$45,000	$0	$0	$0	$45,000	$0
Cart path				$0	$280,000	$280,000	$0	$0	$560,000	$0
Irrigation System Replacement				$0	$0	$0	$0	$0	$0	$0
Utility Vehicle w/ Topdresser		4		$0	$0	$85,000	$0	$0	$85,000	$0
Utility Vehicle		4		$0	$0	$12,000	$0	$0	$12,000	$0
SandPro				$0	$0	$0	$15,000	$0	$15,000	$0
Replacement Reels for Fairway Mower				$17,000	$0	$0	$0	$0	$17,000	$17,000
Total				**$259,000**	**$437,000**	**$489,000**	**$127,000**	**$112,000**	**$1,424,000**	**$259,000**

1. Lease is 5 year contract with the City owning the carts at the end of the lease period.

2. Ventrac with attachments has more versatility, parts are more readily available, service is in Tipp City instead of Cincinnati, and we've gotten better reliability with Ventrac vs Toro

3. Ventrac full versatility - mow greenbanks, tee banks and bunker edges; mow the levy; can aerate and seed small areas throughout course; leaf management; replace the 1585, Lastec Deck and two 3500s.

4. One utility vehicle with topdresser for $85,000.00 and one without for $12,000.00

***Estimated**

Enterprise Zone Fund

916.558 11/2/2026

5379 INTRA GOVT BILLING

8,500 Administrative Services (Staff Expenses)

(There are 4 EZ Agreements -- 3 with ConAgra, 1 with Clopay (Arc Abrasives Agreement Terminated 2025)

2026 Budget	2027 Budget	% Difference
8,500		-100.00%

919 11/2/2026

5212 LAW ENFORCEMENT SUPPLIES

16,949 PD Bike Patrol Equipment

This will expend the fund balance of this fund.

2026 Budget	2027 Budget	% Difference
16,949		-100.00%

2027-2031 Capital Improvement Plan
Equitable Sharing Fund 919

11/3/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2027	2028	2029	2030	2031	Total	TOTAL PROJECT COST 2027
PD Bike Patrol Equipment				$16,949	$0	$0	$0	$0	$16,949	$16,949
Total				**$16,949**	**$0**	**$0**	**$0**	**$0**	**$16,949**	**$16,949**

***Estimated**

Estimated Revenue Budget by Categories

OBJECT		2026 YTD Actuals	2026 Estimated Revenue	2027 Estimated Budget
TAXES				
4110	REAL ESTATE PROPERTY TAXES	1,498,881	1,500,000	1,700,000
4111	PUBLIC UTIL PERSONAL PROP TAX	68,575	50,000	80,000
4117	PROPERTY TAX-POLICE PENSION	236,802	200,000	210,000
4118	PROPERTY TAX-FIRE PENSION	236,801	200,000	210,000
4119	PYMTS IN LIEU OF TAXES (TIF)	452,269	600,000	600,000
4121	MUNICIPAL INCOME TAX	23,901,473	25,500,000	27,699,000
4131	HOTEL/MOTEL TAX	366,325	410,000	440,000
4132	TRAILER TAX (MOBILE HOME TAX)	9	0	0
4141	LOCAL GOVT FUND-COUNTY	663,587	700,000	700,000
4142	LOCAL GOVT FUND-STATE	117,760	125,000	125,000
4144	CIGARETTE TAX	1,072	1,000	1,000
4145	LIQUOR TAX	23,917	20,000	35,000
4151	GASOLINE TAX	1,170,134	1,195,000	1,405,000
4152	MOTOR VEHICLE LIC.-STATE REG.	168,525	195,000	195,000
4154	MOTOR VEH LIC-PERMISSIVE TAX	262,314	300,000	320,000
TAXES Total		**29,168,444**	**30,996,000**	**33,720,000**
LICENSE/PERMITS 4200-4299				
4210	LICENSES	500	1,200	1,200
4213	MISCELLANEOUS FEES	3,401	1,000	1,000
4252	PERMITS/APPEALS	48,934	40,000	50,000
LICENSE/PERMITS TOTAL		**52,835**	**42,200**	**52,200**
INTERGOVERNMENTAL 4300-4399				
4311	FEDERAL GRANTS	0	950,000	[illegible]
4331	COMMUNITY DEVELOPMENT GRANTS	185,410	324,535	231,525
4333	STATE HOMESTEAD/ROLLBACK	127,282	200,000	220,000
4335	STATE GRANTS	951,987	3,726,339	4,444,904
4336	LOAN PROCEEDS	46,525	0	0
4339	INTERGOVERNMENTAL-OTHER	35,703	0	0
INTERGOVERNMENTAL TOTAL		**1,346,907**	**5,200,874**	**6,321,429**
CHARGES FOR SERVICE 4410-4499				
4410	VENDING COMMISSIONS	9,114	9,600	9,700
4411	REPORT COPIES	3,335	1,000	1,000
4413	WEED CUTTING	5,746	53,000	6,000

4414	CITY AMBULANCE SERVICE	1,221,963	1,150,000	1,400,000
4415	RURAL FIRE CONTRACT	649,900	750,000	800,000
4418	MISCELLANEOUS	93,012	115,000	113,000
4420	CEMETERY-BURIAL CHARGES	87,882	108,000	98,000
4422	CEMETERY-SALE OF LOTS	78,037	67,000	67,000
4426	CURBSIDE RECYCLING	1,590,966	1,800,000	2,000,000
4427	CURBSIDE RECYCLING PENALTY	18,848	20,000	20,000
4428	STORMWATER COLLECTION FEES	1,550,661	1,800,000	1,900,000
4429	STORMWATER COLLECTION PENALTY	12,026	14,000	14,000
4431	WATER SALES	4,408,180	5,392,580	6,405,000
4432	WATER-PENALTY	29,419	40,000	35,000
4433	WATER TAP & SERVICE EXTENSION	288,000	150,000	150,000
4434	DELINQUENT WATER CHARGES	77,377	75,000	75,000
4435	METER SALES	8,200	5,000	5,000
4439	MISCELLANEOUS WATER SALES	1,967	25,000	25,000
4441	SEWER CHARGES	4,653,567	5,000,000	5,800,000
4442	SEWER-PENALTY	34,465	30,000	30,000
4443	SEWER TAP CHARGES	165,000	100,000	100,000
4444	DELINQUENT SEWER	2,185	1,000	1,000
4445	MIPP-INDUST USE DISCHRG PERMIT	44,506	5,000	5,000
4446	ANALYTIC SERVICES	27,260	10,000	25,000
4450	ADMISSIONS	200,349	220,000	228,000
4451	CONCESSIONS	386,567	452,850	475,850
4452	GREEN FEES	459,289	515,000	580,000
4453	MEMBERSHIPS	226,617	215,000	228,000
4454	CLUB STORAGE	1,745	1,500	2,000
4456	GOLF CART RENTAL	241,921	272,000	305,000
4457	SALES	50,361	78,000	79,000
4458	LESSONS	26,244	18,000	25,000
4459	RECREATION FEES/PROGRAMS	199,430	178,000	205,000
CHARGES FOR SERVICE TOTAL		**16,854,139**	**18,671,530**	**21,212,550**
FINE & FOREFEITURES 4500-4599				
4510	MUNICIPAL COURT FINES	32,955	21,000	21,000
4551	PARKING FINES	2,551	19,800	3,000
FINE & FOREFEITURES TOTAL		**35,506**	**40,800**	**24,000**
MISCELLANEOUS 4600-4699				
4601	INTEREST EARNINGS	3,519,132	2,086,600	3,739,100
4602	INTEREST REPAYMENT	43,203	63,523	69,453
4611	EVENT SALES	666,155	1,525,000	1,525,000
4612	RENTS/LEASES	299,890	368,500	384,500
4613	SALE OF ASSETS	145,414	1,500	20,000
4614	CABLE TV FRANCHISE	137,360	210,000	200,000

4615	WITNESS FEES	1,692	2,000	2,000
4617	ZONING APPLICATION FEES	3,000	0	0
4618	SALE OF CONFISCATED MATERIAL	0	2,500	2,500
4619	PARK & PLAYGROUND FEES	7,000	8,500	7,000
4621	SPEC ASSESSMENTS- CO AUDITOR	74,370	95,000	95,000
4622	SPEC ASSESSMENTS- DIRECT PYMTS	105,826	10,000	10,000
4645	DONATIONS-MISCELLANEOUS	466,416	145,000	80,000
4649	MISCELLANEOUS	214,759	106,920	131,900
MISCELLANEOUS TOTAL		**5,684,217**	**4,625,043**	**6,266,453**
OTHER FINANCING 4900-4940				
4921	MISCELLANEOUS REIMBURSEMENTS	60,553	11,550	14,050
4922	MISCELLANEOUS REFUNDS	95,184	30,700	41,800
4924	REIMBURSE CLOTHING ALLOWANCE	20	0	0
4925	REIMBURSE PERSONNEL EXPENSE	23,806	40,000	44,200
4926	SUPPLIES & MATERIALS REIMB.	4,436	0	0
4927	PROSECUTOR REIMBURSEMENT	121,645	138,000	138,000
4928	DAMAGE CLAIM REIMBURSEMENT	91,353	2,500	2,500
4929	INTRA GOVERNMENTAL REVENUE	300,000	300,000	300,000
4935	UNCLAIMED FUNDS	0	2,750	4,100
4936	STATE SALES TAX	54,315	62,300	67,650
4937	PETTY CASH ADJ/IMPRST CASH RTN	430	550	600
4939	LOAN PRINCIPAL REPAYMENT	212,217	219,119	206,109
OTHER FINANCING TOTAL		**963,959**	**807,469**	**819,009**
TRANFER/ADVANCES 4990-4992				
4990	OPERATING TRANSFERS	12,969,244	49,245,000	36,757,500
TRANSFER/ADVANCES TOTAL		**12,969,244**	**49,245,000**	**36,757,500**
Total		**67,075,251**	**109,628,916**	**105,173,141**

Comparison of Current Year Expenses by Category

FUND	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
Expense			
PERSONNEL SERVICES			
101: GENERAL FUND	13,205,227.68	18,582,223.00	19,844,840.00
202: STREET FUND	488,680.50	770,012.00	800,339.00
203: STATE HIGHWAY FUND	39,101.30	53,250.00	53,250.00
204: INCOME TAX FUND	298,834.72	425,270.00	499,275.00
205: CEMETERY FUND	243,249.38	356,631.00	376,110.00
225: RECREATIONAL PROGRAMS FUND	4,547.73	5,490.00	5,490.00
707: HOBART ARENA FUND	596,095.64	830,583.00	902,386.00
708: MUNICIPAL SWIMMING POOL FUND	202,643.38	204,150.00	210,850.00
709: STORMWATER UTILITY FUND	693,485.85	978,974.00	954,202.00
710: WATER FUND	1,774,148.51	2,569,576.00	2,726,518.00
711: SANITARY SEWER FUND	1,412,603.77	2,042,540.00	2,125,406.00
712: PARKING METER FUND	51,130.73	70,806.00	77,208.00
713: MIAMI SHORES FUND	487,540.78	672,758.00	681,164.00
PERSONNEL SERVICES Total	**19,497,289.97**	**27,562,263.00**	**29,257,038.00**
MATERIALS & SUPPLIES			
101: GENERAL FUND	545,388.99	850,100.00	898,150.00
202: STREET FUND	119,038.19	218,675.00	220,700.00
203: STATE HIGHWAY FUND	15,853.58	36,600.00	38,850.00
[illegible]: INCOME TAX FUND	3,014.57	12,700.00	13,200.00
[illegible]: CEMETERY FUND	21,295.80	29,250.00	26,550.00
225: RECREATIONAL PROGRAMS FUND	31,160.73	31,000.00	40,000.00
228: PARK & REC. CAP. IMP. FUND	.00	.00	.00
245: SM BUSINESS DEV R-LOAN FD	.00	.00	.00
252: ONEOHIO OPIOID SETTLEMENT FD	.00	.00	.00
444: TIF 2003 FUND	.00	.00	.00
447: TECHNOLOGY FUND	14,990.86	30,000.00	30,000.00
623: STOUDER PLYGR. EQUIP FUND	.00	.00	.00
707: HOBART ARENA FUND	107,261.79	179,100.00	178,100.00
708: MUNICIPAL SWIMMING POOL FUND	84,056.51	102,950.00	103,600.00
709: STORMWATER UTILITY FUND	35,364.61	109,450.00	106,480.00
710: WATER FUND	627,447.74	1,391,325.00	1,553,635.00
711: SANITARY SEWER FUND	145,763.87	239,450.00	247,550.00
712: PARKING METER FUND	786.63	1,800.00	2,300.00
713: MIAMI SHORES FUND	245,183.31	288,600.00	336,150.00
916: ENTERPRISE ZONE FUND	.00	.00	.00
919: EQUITABLE SHARING FUND	.00	16,949.00	16,949.00
MATERIALS & SUPPLIES Total	**1,996,607.18**	**3,537,949.00**	**3,812,214.00**
SERVICES			
101: GENERAL FUND	4,597,057.24	6,687,526.00	7,066,001.00
202: STREET FUND	482,121.63	721,425.00	724,405.00
203: STATE HIGHWAY FUND	.00	.00	.00
[illegible]: INCOME TAX FUND	73,810.20	154,228.00	264,110.00
[illegible]: CEMETERY FUND	76,970.66	160,420.00	148,195.00
218: MUNICIPAL REAL PROPERTY FUND	.00	.00	.00
219: MIAMI CONSERVANCY DIST. FUND	199,018.24	207,500.00	207,500.00

Comparison of Current Year Expenses by Category

FUND	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
225: RECREATIONAL PROGRAMS FUND	81,896.72	141,000.00	154,425.00
228: PARK & REC. CAP. IMP. FUND	30,118.74	1,560,000.00	1,103,000.00
230: COMMUNITY DEV. BLOCK GRT. FUND	.00	33,000.00	33,000.00
231: PARKING & DOWNTOWN IMP. FUND	.00	50,000.00	50,000.00
235: DRUG LAW ENFORCEMENT FUND	3,000.00	3,000.00	17,000.00
236: LAW ENFORCEMENT TRUST FUND	4,467.81	5,000.00	21,000.00
245: SM BUSINESS DEV R-LOAN FD	.00	2,000.00	2,000.00
251: AMERICAN RESCUE PLAN ACT OF 21	.00	.00	.00
252: ONEOHIO OPIOID SETTLEMENT FD	69,215.64	77,500.00	34,000.00
332: BOND RETIREMENT FUND	.00	.00	.00
441: CAPITAL IMPROVEMENT FUND	147,641.21	2,952,000.00	5,788,525.00
442: OH PUBLIC WORKS COMM (OPWC)	117,680.35	269,000.00	276,000.00
444: TIF 2003 FUND	5,954.41	615,000.00	65,000.00
447: TECHNOLOGY FUND	8,275.92	80,000.00	90,500.00
631: ROBINSON RESERVE-DUKE PARK FD	1,500.00	5,481.00	5,739.00
671: CEMETERY TRUST FUND	817.50	1,230.00	7,400.00
672: CEMETERY ENDOWMENT FUND	219,027.19	380,000.00	45,800.00
707: HOBART ARENA FUND	420,905.70	356,075.00	541,350.00
708: MUNICIPAL SWIMMING POOL FUND	87,262.42	97,200.00	100,275.00
709: STORMWATER UTILITY FUND	186,757.08	603,890.00	501,320.00
710: WATER FUND	1,099,928.55	1,972,675.00	2,684,660.00
: SANITARY SEWER FUND	1,556,897.65	2,642,360.00	3,374,035.00
. .2: PARKING METER FUND	9,145.34	10,404.00	12,300.00
713: MIAMI SHORES FUND	307,079.40	407,700.00	503,800.00
842: INV. FUND FOR CAP. IMP. FUND	.00	.00	.00
916: ENTERPRISE ZONE FUND	.00	8,500.00	8,500.00
917: FIRE INSURANCE ESCROW FUND	.00	.00	.00
919: EQUITABLE SHARING FUND	.00	.00	.00
SERVICES Total	**9,786,549.60**	**20,204,114.00**	**23,829,840.00**
OTHER DISBURSEMENTS			
101: GENERAL FUND	6,534.70	29,900.00	29,900.00
202: STREET FUND	112.09	.00	.00
203: STATE HIGHWAY FUND	.00	.00	.00
204: INCOME TAX FUND	622,738.01	1,025,000.00	1,025,000.00
207: SAFETY - INCOME TAX FUND	.00	.00	.00
218: MUNICIPAL REAL PROPERTY FUND	.00	.00	.00
219: MIAMI CONSERVANCY DIST. FUND	.00	.00	.00
225: RECREATIONAL PROGRAMS FUND	652.45	7,500.00	7,400.00
228: PARK & REC. CAP. IMP. FUND	33,814.28	550.00	550.00
230: COMMUNITY DEV. BLOCK GRT. FUND	403,351.84	650,000.00	145,000.00
231: PARKING & DOWNTOWN IMP. FUND	2.53	100.00	100.00
235: DRUG LAW ENFORCEMENT FUND	.00	.00	.00
245: SM BUSINESS DEV R-LOAN FD	100,000.00	560,000.00	670,000.00
250: CARES ACT CORONAVIRUS RELIEF	.00	.00	.00
: AMERICAN RESCUE PLAN ACT OF 21	.00	.00	.00
.2: BOND RETIREMENT FUND	.00	.00	.00
441: CAPITAL IMPROVEMENT FUND	.00	.00	.00
623: STOUDER PLYGR. EQUIP FUND	.17	20.00	20.00

Comparison of Current Year Expenses by Category

FUND	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
630: THE PAUL G. DUKE TRUST FUND	.00	.00	.00
631: ROBINSON RESERVE-DUKE PARK FD	.00	.00	.00
671: CEMETERY TRUST FUND	.00	.00	.00
672: CEMETERY ENDOWMENT FUND	.00	.00	.00
673: UNCLAIMED FUNDS	.00	.00	.00
674: TRI-CENTENNIAL FUND	.00	.00	.00
707: HOBART ARENA FUND	553,093.23	1,394,000.00	1,396,000.00
708: MUNICIPAL SWIMMING POOL FUND	6,777.55	6,600.00	6,950.00
709: STORMWATER UTILITY FUND	45.62	2,500.00	2,500.00
710: WATER FUND	2,173.21	24,000.00	24,000.00
711: SANITARY SEWER FUND	251.85	30,000.00	10,000.00
712: PARKING METER FUND	1.54	100.00	100.00
713: MIAMI SHORES FUND	30,595.92	49,000.00	46,000.00
820: IMPREST CASH FUND	.00	1,150.00	1,150.00
842: INV. FUND FOR CAP. IMP. FUND	1,060.55	30,000.00	30,000.00
916: ENTERPRISE ZONE FUND	.00	.00	.00
917: FIRE INSURANCE ESCROW FUND	.00	.00	.00
918: FEMA FUND	.00	.00	.00
OTHER DISBURSEMENTS Total	**1,761,205.54**	**3,810,420.00**	**3,394,670.00**
CAPITAL OUTLAY			
[illegible]: GENERAL FUND	620,099.67	720,300.00	769,100.00
[illegible]: STREET FUND	66,678.70	67,100.00	12,000.00
203: STATE HIGHWAY FUND	.00	100,000.00	.00
204: INCOME TAX FUND	15,511.36	.00	.00
205: CEMETERY FUND	.00	.00	.00
218: MUNICIPAL REAL PROPERTY FUND	.00	.00	.00
225: RECREATIONAL PROGRAMS FUND	.00	.00	.00
228: PARK & REC. CAP. IMP. FUND	152,681.24	4,200,000.00	1,300,000.00
231: PARKING & DOWNTOWN IMP. FUND	.00	.00	.00
235: DRUG LAW ENFORCEMENT FUND	.00	.00	.00
236: LAW ENFORCEMENT TRUST FUND	.00	.00	.00
251: AMERICAN RESCUE PLAN ACT OF 21	.00	.00	.00
252: ONEOHIO OPIOID SETTLEMENT FD	.00	.00	.00
441: CAPITAL IMPROVEMENT FUND	1,783,090.45	22,714,400.00	14,101,400.00
442: OH PUBLIC WORKS COMM (OPWC)	.00	2,701,000.00	4,550,200.00
444: TIF 2003 FUND	.00	100,000.00	100,000.00
447: TECHNOLOGY FUND	25,017.90	38,000.00	20,000.00
623: STOUDER PLYGR. EQUIP FUND	.00	2,000.00	2,000.00
630: THE PAUL G. DUKE TRUST FUND	.00	.00	.00
631: ROBINSON RESERVE-DUKE PARK FD	.00	1,500.00	.00
671: CEMETERY TRUST FUND	.00	13,650.00	.00
672: CEMETERY ENDOWMENT FUND	11,649.00	20,400.00	131,700.00
707: HOBART ARENA FUND	77,333.10	80,500.00	55,000.00
708: MUNICIPAL SWIMMING POOL FUND	48,909.26	55,820.00	31,000.00
[illegible]: STORMWATER UTILITY FUND	15,847.28	2,042,267.00	2,263,500.00
[illegible]: WATER FUND	429,859.95	4,315,267.00	3,721,500.00
711: SANITARY SEWER FUND	612,554.99	1,398,017.00	974,050.00
712: PARKING METER FUND	.00	.00	.00

Comparison of Current Year Expenses by Category

FUND	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
713: MIAMI SHORES FUND	98,232.83	125,500.00	194,000.00
916: ENTERPRISE ZONE FUND	.00	.00	.00
919: EQUITABLE SHARING FUND	.00	.00	.00
CAPITAL OUTLAY Total	**3,957,465.73**	**38,695,721.00**	**28,225,450.00**
LOSS OF SALE OF F/A			
230: COMMUNITY DEV. BLOCK GRT. FUND	.00	.00	.00
245: SM BUSINESS DEV R-LOAN FD	.00	.00	.00
LOSS OF SALE OF F/A Total	**.00**	**.00**	**.00**
DEBT SERVICE			
332: BOND RETIREMENT FUND	91,200.00	507,400.00	512,650.00
444: TIF 2003 FUND	133,100.00	103,100.00	128,300.00
707: HOBART ARENA FUND	.00	.00	.00
710: WATER FUND	130,159.26	385,320.00	386,569.00
711: SANITARY SEWER FUND	354,487.22	798,550.00	794,331.00
713: MIAMI SHORES FUND	.00	.00	.00
DEBT SERVICE Total	**708,946.48**	**1,794,370.00**	**1,821,850.00**
FUND TRANSFER/ADVANCES			
101: GENERAL FUND	7,930,000.00	20,555,000.00	10,780,000.00
[illegible]: INCOME TAX FUND	5,000,000.00	24,500,000.00	20,000,000.00
[illegible]: SAFETY INCOME TAX FUND	0.00	4,000,000.00	5,000,000.00
673: UNCLAIMED FUNDS	0.00	2,500.00	2,500.00
842: INV FUND FOR CAP IMP FUND	39,243.92	187,500.00	975,000.00
FUND TRANSFER/ADVANCES Total	**12,969,243.92**	**49,245,000.00**	**36,757,500.00**
Expense Total	**50,677,308.42**	**144,849,837.00**	**127,098,562.00**
Total	**50,677,308.42**	**144,849,837.00**	**127,098,562.00**

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
101: GENERAL FUND			
101: ADMINISTRATION			
PERSONNEL SERVICES	1,674	0	0
MATERIALS & SUPPLIES	12,075	16,100	18,100
SERVICES	1,456,640	1,937,705	2,188,205
OTHER DISBURSEMENTS	6,275	29,800	29,800
CAPITAL OUTLAY	65,004	5,000	5,000
101: ADMINISTRATION Total	**1,541,668**	**1,988,605**	**2,241,105**
102: CITY COUNCIL			
PERSONNEL SERVICES	90,723	121,881	124,659
MATERIALS & SUPPLIES	53	200	200
SERVICES	975	6,850	6,850
CAPITAL OUTLAY	0	0	15,000
102: CITY COUNCIL Total	**91,751**	**128,931**	**146,709**
103: MAYOR			
PERSONNEL SERVICES	40,399	53,552	55,117
MATERIALS & SUPPLIES	28	5,300	5,300
SERVICES	4,505	10,750	10,850
CAPITAL OUTLAY	0	0	0
103: MAYOR Total	**44,932**	**69,602**	**71,267**
104: AUDITOR			
PERSONNEL SERVICES	292,498	416,286	427,905
MATERIALS & SUPPLIES	801	2,750	2,500
SERVICES	89,405	117,325	115,425
CAPITAL OUTLAY	0	0	0
104: AUDITOR Total	**382,704**	**536,361**	**545,830**
105: TREASURER			
PERSONNEL SERVICES	5,272	7,057	7,275
SERVICES	0	0	0
105: TREASURER Total	**5,272**	**7,057**	**7,275**
106: LAW DIRECTOR			
PERSONNEL SERVICES	142,507	193,727	203,286
MATERIALS & SUPPLIES	441	950	950
SERVICES	206,054	279,960	312,768
CAPITAL OUTLAY	0	0	0
106: LAW DIRECTOR Total	**349,002**	**474,637**	**517,004**
107: SERVICE DIRECTOR			
PERSONNEL SERVICES	461,251	671,689	852,488
MATERIALS & SUPPLIES	3,855	5,450	5,475

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
SERVICES	19,754	37,200	37,230
CAPITAL OUTLAY	779	0	800
107: SERVICE DIRECTOR Total	**485,639**	**714,339**	**895,993**
108: ENGINEERING			
PERSONNEL SERVICES	415,504	552,835	572,703
MATERIALS & SUPPLIES	6,978	13,150	11,450
SERVICES	56,317	113,400	113,200
OTHER DISBURSEMENTS	0	100	100
CAPITAL OUTLAY	6,987	0	0
108: ENGINEERING Total	**485,786**	**679,485**	**697,453**
109: CIVIL SERVICE			
PERSONNEL SERVICES	4,534	5,964	6,131
MATERIALS & SUPPLIES	0	50	50
SERVICES	7,084	7,750	32,750
CAPITAL OUTLAY	0	0	0
109: CIVIL SERVICE Total	**11,618**	**13,764**	**38,931**
113: PERSONNEL DEPT			
PERSONNEL SERVICES	155,847	213,697	227,407
MATERIALS & SUPPLIES	1,808	4,350	5,350
SERVICES	13,366	18,100	59,100
CAPITAL OUTLAY	194	0	0
113: PERSONNEL DEPT Total	**171,215**	**236,147**	**291,857**
114: HUMAN RELATIONS COMM			
MATERIALS & SUPPLIES	0	0	0
SERVICES	913	5,000	5,000
CAPITAL OUTLAY	0	0	0
114: HUMAN RELATIONS COMM Total	**913**	**5,000**	**5,000**
118: MIS			
PERSONNEL SERVICES	120,601	85,636	89,654
MATERIALS & SUPPLIES	27,321	53,000	53,000
SERVICES	11,065	10,100	11,100
CAPITAL OUTLAY	12,839	0	0
118: MIS Total	**171,826**	**148,736**	**153,754**
125: CITY BEAUTIFICATION COMM			
MATERIALS & SUPPLIES	409	1,000	1,000
SERVICES	46,427	72,926	77,185
CAPITAL OUTLAY	0	0	0
125: CITY BEAUTIFICATION COMM Total	**46,836**	**73,926**	**78,185**

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
216: FIRE			
PERSONNEL SERVICES	4,803,267	6,315,154	6,950,034
MATERIALS & SUPPLIES	129,872	241,100	248,750
SERVICES	342,583	590,300	586,650
OTHER DISBURSEMENTS	260	0	0
CAPITAL OUTLAY	2,453	0	110,000
216: FIRE Total	**5,278,435**	**7,146,554**	**7,895,434**
217: POLICE			
PERSONNEL SERVICES	4,599,204	6,910,468	7,205,458
MATERIALS & SUPPLIES	163,440	220,900	246,500
SERVICES	367,436	560,550	616,500
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	130,547	292,300	411,000
217: POLICE Total	**5,260,627**	**7,984,218**	**8,479,458**
440: PARKS			
PERSONNEL SERVICES	655,973	928,263	846,558
MATERIALS & SUPPLIES	109,545	113,900	126,650
SERVICES	548,702	531,450	503,250
CAPITAL OUTLAY	286,413	283,500	197,000
440: PARKS Total	**1,600,633**	**1,857,113**	**1,673,458**
441: RECREATION			
PERSONNEL SERVICES	399,542	705,709	610,651
MATERIALS & SUPPLIES	2,433	5,600	5,000
SERVICES	32,606	53,350	53,100
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	0	0	0
441: RECREATION Total	**434,581**	**764,659**	**668,751**
445: MUNICIPAL FACILITIES			
SERVICES	35,227	58,000	58,000
445: MUNICIPAL FACILITIES Total	**35,227**	**58,000**	**58,000**
554: PLANNING COMM			
PERSONNEL SERVICES	352	482	482
MATERIALS & SUPPLIES	0	225	225
SERVICES	13,942	16,000	16,000
554: PLANNING COMM Total	**14,294**	**16,707**	**16,707**
555: ELECTRICAL DEPARTMENT			
PERSONNEL SERVICES	302,479	415,406	449,458
MATERIALS & SUPPLIES	27,196	85,200	86,850
SERVICES	31,181	68,205	76,605

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
CAPITAL OUTLAY	81,503	107,100	30,000
555: ELECTRICAL DEPARTMENT Total	**442,359**	**675,911**	**642,913**
556: ADMINISTRATIVE BOARD			
MATERIALS & SUPPLIES	0	0	0
SERVICES	0	1,400	1,400
556: ADMINISTRATIVE BOARD Total	**0**	**1,400**	**1,400**
558: DEVELOPMENT DEPT			
PERSONNEL SERVICES	499,933	691,119	910,313
MATERIALS & SUPPLIES	2,639	7,300	7,100
SERVICES	321,221	769,000	716,628
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	1,313	300	300
558: DEVELOPMENT DEPT Total	**825,106**	**1,467,719**	**1,634,341**
635: REFUSE COLLECTION			
PERSONNEL SERVICES	213,665	293,298	305,261
MATERIALS & SUPPLIES	56,495	73,575	73,700
SERVICES	991,653	1,422,205	1,468,205
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	32,067	32,100	0
635: REFUSE COLLECTION Total	**1,293,880**	**1,821,178**	**1,847,166**
101: GENERAL FUND Total	**18,974,304**	**26,870,049**	**28,607,991**
202: STREET FUND			
781: STREETS			
PERSONNEL SERVICES	488,681	770,012	800,339
MATERIALS & SUPPLIES	119,038	218,675	220,700
SERVICES	482,122	721,425	724,405
OTHER DISBURSEMENTS	112	0	0
CAPITAL OUTLAY	66,679	67,100	12,000
781: STREETS Total	**1,156,632**	**1,777,212**	**1,757,444**
202: STREET FUND Total	**1,156,632**	**1,777,212**	**1,757,444**
203: STATE HIGHWAY FUND			
781: STREETS			
PERSONNEL SERVICES	39,101	53,250	53,250
MATERIALS & SUPPLIES	15,854	36,600	38,850
SERVICES	0	0	0
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	0	100,000	0
781: STREETS Total	**54,955**	**189,850**	**92,100**

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
203: STATE HIGHWAY FUND Total	**54,955**	**189,850**	**92,100**
204: INCOME TAX FUND			
115: INCOME TAX			
PERSONNEL SERVICES	298,835	425,270	499,275
MATERIALS & SUPPLIES	3,015	12,700	13,200
SERVICES	73,810	154,228	264,110
OTHER DISBURSEMENTS	622,738	1,025,000	1,025,000
CAPITAL OUTLAY	15,511	0	0
115: INCOME TAX Total	**1,013,909**	**1,617,198**	**1,801,585**
204: INCOME TAX FUND Total	**1,013,909**	**1,617,198**	**1,801,585**
205: CEMETERY FUND			
333: CEMETERY			
PERSONNEL SERVICES	243,249	356,631	376,110
MATERIALS & SUPPLIES	21,296	29,250	26,550
SERVICES	76,971	160,420	148,195
CAPITAL OUTLAY	0	0	0
333: CEMETERY Total	**341,516**	**546,301**	**550,855**
205: CEMETERY FUND Total	**341,516**	**546,301**	**550,855**
207: SAFETY - INCOME TAX FUND			
216: FIRE			
OTHER DISBURSEMENTS	0	0	0
216: FIRE Total	**0**	**0**	**0**
207: SAFETY - INCOME TAX FUND Total	**0**	**0**	**0**
218: MUNICIPAL REAL PROPERTY FUND			
801: MUNCIPAL REAL PROP			
SERVICES	0	0	0
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	0	0	0
801: MUNCIPAL REAL PROP Total	**0**	**0**	**0**
218: MUNICIPAL REAL PROPERTY FUND Total	**0**	**0**	**0**
219: MIAMI CONSERVANCY DIST. FUND			
104: AUDITOR			
SERVICES	199,018	207,500	207,500
OTHER DISBURSEMENTS	0	0	0
104: AUDITOR Total	**199,018**	**207,500**	**207,500**
219: MIAMI CONSERVANCY DIST. FUND Total	**199,018**	**207,500**	**207,500**

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
225: RECREATIONAL PROGRAMS FUND			
441: RECREATION			
PERSONNEL SERVICES	4,548	5,490	5,490
MATERIALS & SUPPLIES	31,161	31,000	40,000
SERVICES	81,897	141,000	154,425
OTHER DISBURSEMENTS	652	7,500	7,400
CAPITAL OUTLAY	0	0	0
441: RECREATION Total	**118,258**	**184,990**	**207,315**
225: RECREATIONAL PROGRAMS FUND Total	**118,258**	**184,990**	**207,315**
228: PARK & REC. CAP. IMP. FUND			
440: PARKS			
MATERIALS & SUPPLIES	0	0	0
SERVICES	30,119	1,560,000	1,103,000
OTHER DISBURSEMENTS	33,814	550	550
CAPITAL OUTLAY	152,681	4,200,000	1,300,000
440: PARKS Total	**216,614**	**5,760,550**	**2,403,550**
228: PARK & REC. CAP. IMP. FUND Total	**216,614**	**5,760,550**	**2,403,550**
230: COMMUNITY DEV. BLOCK GRT. FUND			
559: COMMUNITY DEVELOPMENT			
SERVICES	0	33,000	33,000
OTHER DISBURSEMENTS	403,352	650,000	145,000
LOSS OF SALE OF F/A	0	0	0
559: COMMUNITY DEVELOPMENT Total	**403,352**	**683,000**	**178,000**
230: COMMUNITY DEV. BLOCK GRT. FUND Total	**403,352**	**683,000**	**178,000**
231: PARKING & DOWNTOWN IMP. FUND			
782: PARKING			
SERVICES	0	50,000	50,000
OTHER DISBURSEMENTS	3	100	100
CAPITAL OUTLAY	0	0	0
782: PARKING Total	**3**	**50,100**	**50,100**
231: PARKING & DOWNTOWN IMP. FUND Total	**3**	**50,100**	**50,100**
235: DRUG LAW ENFORCEMENT FUND			

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
217: POLICE			
SERVICES	3,000	3,000	17,000
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	0	0	0
217: POLICE Total	**3,000**	**3,000**	**17,000**
235: DRUG LAW ENFORCEMENT FUND Total	**3,000**	**3,000**	**17,000**
236: LAW ENFORCEMENT TRUST FUND			
217: POLICE			
SERVICES	4,468	5,000	21,000
CAPITAL OUTLAY	0	0	0
217: POLICE Total	**4,468**	**5,000**	**21,000**
236: LAW ENFORCEMENT TRUST FUND Total	**4,468**	**5,000**	**21,000**
245: SM BUSINESS DEV R-LOAN FD			
558: DEVELOPMENT DEPT			
MATERIALS & SUPPLIES	0	0	0
SERVICES	0	2,000	2,000
OTHER DISBURSEMENTS	100,000	560,000	670,000
LOSS OF SALE OF F/A	0	0	0
558: DEVELOPMENT DEPT Total	**100,000**	**562,000**	**672,000**
245: SM BUSINESS DEV R-LOAN FD Total	**100,000**	**562,000**	**672,000**
250: CARES ACT CORONAVIRUS RELIEF			
101: ADMINISTRATION			
OTHER DISBURSEMENTS	0	0	0
101: ADMINISTRATION Total	**0**	**0**	**0**
250: CARES ACT CORONAVIRUS RELIEF Total	**0**	**0**	**0**
251: AMERICAN RESCUE PLAN ACT OF 21			
101: ADMINISTRATION			
SERVICES	0	0	0
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	0	0	0
101: ADMINISTRATION Total	**0**	**0**	**0**
251: AMERICAN RESCUE PLAN ACT OF 21 Total	**0**	**0**	**0**

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
252: ONEOHIO OPIOID SETTLEMENT FD			
216: FIRE			
MATERIALS & SUPPLIES	0	0	0
SERVICES	41,966	77,500	15,000
CAPITAL OUTLAY	0	0	0
216: FIRE Total	**41,966**	**77,500**	**15,000**
217: POLICE			
SERVICES	27,250	0	19,000
217: POLICE Total	**27,250**	**0**	**19,000**
252: ONEOHIO OPIOID SETTLEMENT FD Total	**69,216**	**77,500**	**34,000**
332: BOND RETIREMENT FUND			
901: DEBT SERVICE			
SERVICES	0	0	0
DEBT SERVICE	91,200	507,400	512,650
OTHER DISBURSEMENTS	0	0	0
901: DEBT SERVICE Total	**91,200**	**507,400**	**512,650**
332: BOND RETIREMENT FUND Total	**91,200**	**507,400**	**512,650**
441: CAPITAL IMPROVEMENT FUND			
801: MUNCIPAL REAL PROP			
SERVICES	42,625	2,941,000	5,496,000
CAPITAL OUTLAY	0	0	0
801: MUNCIPAL REAL PROP Total	**42,625**	**2,941,000**	**5,496,000**
881: OH PUBLIC WORKS COMMISSION			
SERVICES	54,700	0	50,000
CAPITAL OUTLAY	1,783,090	22,714,400	13,954,400
881: OH PUBLIC WORKS COMMISSION Total	**1,837,790**	**22,714,400**	**14,004,400**
559: COMMUNITY DEVELOPMENT			
SERVICES	0	0	0
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	0	0	0
559: COMMUNITY DEVELOPMENT Total	**0**	**0**	**0**
560: CDBG CRITICAL INFRASTRUCTURE			
SERVICES	0	0	0

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
CAPITAL OUTLAY	0	0	0
560: CDBG CRITICAL INFRASTRUCTURE Total	**0**	**0**	**0**
840: PARK CAPITAL			
SERVICES	0	0	0
CAPITAL OUTLAY	0	0	0
840: PARK CAPITAL Total	**0**	**0**	**0**
563: CDBG ECONOMIC DEVELOPMENT			
SERVICES	0	0	0
CAPITAL OUTLAY	0	0	0
563: CDBG ECONOMIC DEVELOPMENT Total	**0**	**0**	**0**
561: CDBG ALLOCATION			
SERVICES	47,350	3,500	235,025
CAPITAL OUTLAY	0	0	147,000
561: CDBG ALLOCATION Total	**47,350**	**3,500**	**382,025**
901: DEBT SERVICE			
SERVICES	2,966	7,500	7,500
901: DEBT SERVICE Total	**2,966**	**7,500**	**7,500**
863			
CAPITAL OUTLAY	0	0	0
863 Total	**0**	**0**	**0**
562: CDBG TARGETS OF OPPORTUNITY			
SERVICES	0	0	0
CAPITAL OUTLAY	0	0	0
562: CDBG TARGETS OF OPPORTUNITY Total	**0**	**0**	**0**
441: CAPITAL IMPROVEMENT FUND Total	**1,930,731**	**25,666,400**	**19,889,925**
442: OH PUBLIC WORKS COMM (OPWC)			
881: OH PUBLIC WORKS COMMISSION			
SERVICES	117,680	269,000	276,000
CAPITAL OUTLAY	0	2,701,000	4,550,200
881: OH PUBLIC WORKS COMMISSION Total	**117,680**	**2,970,000**	**4,826,200**

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
442: OH PUBLIC WORKS COMM (OPWC) Total	**117,680**	**2,970,000**	**4,826,200**
444: TIF 2003 FUND			
801: MUNCIPAL REAL PROP			
MATERIALS & SUPPLIES	0	0	0
SERVICES	5,954	615,000	65,000
CAPITAL OUTLAY	0	100,000	100,000
801: MUNCIPAL REAL PROP Total	**5,954**	**715,000**	**165,000**
901: DEBT SERVICE			
DEBT SERVICE	133,100	103,100	128,300
901: DEBT SERVICE Total	**133,100**	**103,100**	**128,300**
444: TIF 2003 FUND Total	**139,054**	**818,100**	**293,300**
447: TECHNOLOGY FUND			
677: TECHNOLOGY ADMINISTRATION			
MATERIALS & SUPPLIES	14,991	30,000	30,000
SERVICES	8,276	80,000	90,500
CAPITAL OUTLAY	25,018	38,000	20,000
677: TECHNOLOGY ADMINISTRATION Total	**48,285**	**148,000**	**140,500**
447: TECHNOLOGY FUND Total	**48,285**	**148,000**	**140,500**
623: STOUDER PLYGR. EQUIP FUND			
440: PARKS			
MATERIALS & SUPPLIES	0	0	0
OTHER DISBURSEMENTS	0	20	20
CAPITAL OUTLAY	0	2,000	2,000
440: PARKS Total	**0**	**2,020**	**2,020**
623: STOUDER PLYGR. EQUIP FUND Total	**0**	**2,020**	**2,020**
630: THE PAUL G. DUKE TRUST FUND			
440: PARKS			
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	0	0	0
440: PARKS Total	**0**	**0**	**0**
630: THE PAUL G. DUKE TRUST FUND Total	**0**	**0**	**0**
631: ROBINSON RESERVE-DUKE PARK FD			
440: PARKS			

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
SERVICES	1,500	5,481	5,739
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	0	1,500	0
440: PARKS Total	**1,500**	**6,981**	**5,739**
631: ROBINSON RESERVE-DUKE PARK FD Total	**1,500**	**6,981**	**5,739**
671: CEMETERY TRUST FUND			
333: CEMETERY			
SERVICES	818	1,230	7,400
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	0	13,650	0
333: CEMETERY Total	**818**	**14,880**	**7,400**
671: CEMETERY TRUST FUND Total	**818**	**14,880**	**7,400**
672: CEMETERY ENDOWMENT FUND			
333: CEMETERY			
SERVICES	219,027	380,000	45,800
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	11,649	20,400	131,700
333: CEMETERY Total	**230,676**	**400,400**	**177,500**
672: CEMETERY ENDOWMENT FUND Total	**230,676**	**400,400**	**177,500**
673: UNCLAIMED FUNDS			
101: ADMINISTRATION			
OTHER DISBURSEMENTS	0	0	0
101: ADMINISTRATION Total	**0**	**0**	**0**
673: UNCLAIMED FUNDS Total	**0**	**0**	**0**
674: TRI-CENTENNIAL FUND			
104: AUDITOR			
OTHER DISBURSEMENTS	0	0	0
104: AUDITOR Total	**0**	**0**	**0**
674: TRI-CENTENNIAL FUND Total	**0**	**0**	**0**
707: HOBART ARENA FUND			
445: MUNICIPAL FACILITIES			
PERSONNEL SERVICES	596,096	830,583	902,386
MATERIALS & SUPPLIES	107,262	179,100	178,100
SERVICES	420,906	356,075	541,350
DEBT SERVICE	0	0	0
OTHER DISBURSEMENTS	553,093	1,394,000	1,396,000
CAPITAL OUTLAY	77,333	80,500	55,000
445: MUNICIPAL FACILITIES Total	**1,754,690**	**2,840,258**	**3,072,836**

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
707: HOBART ARENA FUND Total	**1,754,690**	**2,840,258**	**3,072,836**
708: MUNICIPAL SWIMMING POOL FUND			
445: MUNICIPAL FACILITIES			
PERSONNEL SERVICES	202,643	204,150	210,850
MATERIALS & SUPPLIES	84,057	102,950	103,600
SERVICES	87,262	97,200	100,275
OTHER DISBURSEMENTS	6,778	6,600	6,950
CAPITAL OUTLAY	48,909	55,820	31,000
445: MUNICIPAL FACILITIES Total	**429,649**	**466,720**	**452,675**
708: MUNICIPAL SWIMMING POOL FUND Total	**429,649**	**466,720**	**452,675**
709: STORMWATER UTILITY FUND			
675: STORM SEWER			
PERSONNEL SERVICES	693,486	978,974	954,202
MATERIALS & SUPPLIES	35,365	109,450	106,480
SERVICES	186,757	603,890	501,320
OTHER DISBURSEMENTS	46	2,500	2,500
CAPITAL OUTLAY	15,847	2,042,267	2,263,500
675: STORM SEWER Total	**931,501**	**3,737,081**	**3,828,002**
709: STORMWATER UTILITY FUND Total	**931,501**	**3,737,081**	**3,828,002**
710: WATER FUND			
660: WATER ADMINISTRATION			
PERSONNEL SERVICES	386,650	532,718	561,041
MATERIALS & SUPPLIES	1,772	4,000	4,000
SERVICES	241,983	441,005	859,015
DEBT SERVICE	130,159	385,320	386,569
OTHER DISBURSEMENTS	415	16,000	16,000
CAPITAL OUTLAY	15,299	0	0
660: WATER ADMINISTRATION Total	**776,278**	**1,379,043**	**1,826,625**
661: WATER BILLING & COLLECTION			
PERSONNEL SERVICES	156,886	253,638	286,646
MATERIALS & SUPPLIES	1,739	5,150	5,700
SERVICES	41,414	82,350	87,525
OTHER DISBURSEMENTS	1,758	8,000	8,000
CAPITAL OUTLAY	55	0	0
661: WATER BILLING & COLLECTION Total	**201,852**	**349,138**	**387,871**

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
662: WATER TREATMENT			
PERSONNEL SERVICES	812,836	1,255,551	1,325,038
MATERIALS & SUPPLIES	438,006	1,037,150	1,131,125
SERVICES	708,054	1,238,020	1,523,920
CAPITAL OUTLAY	22,577	1,405,000	2,600,000
662: WATER TREATMENT Total	**1,981,473**	**4,935,721**	**6,580,083**
663: WATER DISTRIBUTION			
PERSONNEL SERVICES	417,777	527,669	553,793
MATERIALS & SUPPLIES	185,931	345,025	412,810
SERVICES	108,478	211,300	214,200
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	391,928	2,910,267	1,121,500
663: WATER DISTRIBUTION Total	**1,104,114**	**3,994,261**	**2,302,303**
710: WATER FUND Total	**4,063,717**	**10,658,163**	**11,096,882**
711: SANITARY SEWER FUND			
670: SEWER ADMINISTRATION			
PERSONNEL SERVICES	386,634	532,748	561,041
MATERIALS & SUPPLIES	1,771	3,800	3,800
SERVICES	246,682	626,905	535,815
DEBT SERVICE	354,487	798,550	794,331
OTHER DISBURSEMENTS	252	30,000	10,000
CAPITAL OUTLAY	15,552	0	0
670: SEWER ADMINISTRATION Total	**1,005,378**	**1,992,003**	**1,904,987**
671: SEWER BILLING & COLLECTION			
PERSONNEL SERVICES	156,889	256,423	286,006
MATERIALS & SUPPLIES	1,514	5,900	6,200
SERVICES	41,414	82,000	87,175
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	0	0	0
671: SEWER BILLING & COLLECTION Total	**199,817**	**344,323**	**379,381**
672: SEWER TREATMENT			
PERSONNEL SERVICES	672,406	1,027,232	1,071,351
MATERIALS & SUPPLIES	112,874	178,950	178,950
SERVICES	1,176,029	1,758,755	2,558,875
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	212,188	616,350	116,550
672: SEWER TREATMENT Total	**2,173,497**	**3,581,287**	**3,925,726**
673: SEWER MAINTENANCE			

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
PERSONNEL SERVICES	196,676	226,137	207,008
MATERIALS & SUPPLIES	29,605	50,800	58,600
SERVICES	92,772	174,700	192,170
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	384,815	781,667	857,500
673: SEWER MAINTENANCE Total	**703,868**	**1,233,304**	**1,315,278**
711: SANITARY SEWER FUND Total	**4,082,560**	**7,150,917**	**7,525,372**
712: PARKING METER FUND			
782: PARKING			
PERSONNEL SERVICES	51,131	70,806	77,208
MATERIALS & SUPPLIES	787	1,800	2,300
SERVICES	9,145	10,404	12,300
OTHER DISBURSEMENTS	2	100	100
CAPITAL OUTLAY	0	0	0
782: PARKING Total	**61,065**	**83,110**	**91,908**
712: PARKING METER FUND Total	**61,065**	**83,110**	**91,908**
713: MIAMI SHORES FUND			
445: MUNICIPAL FACILITIES			
PERSONNEL SERVICES	487,541	672,758	681,164
MATERIALS & SUPPLIES	245,183	288,600	336,150
SERVICES	307,079	407,700	503,800
DEBT SERVICE	0	0	0
OTHER DISBURSEMENTS	30,596	49,000	46,000
CAPITAL OUTLAY	98,233	125,500	194,000
445: MUNICIPAL FACILITIES Total	**1,168,632**	**1,543,558**	**1,761,114**
713: MIAMI SHORES FUND Total	**1,168,632**	**1,543,558**	**1,761,114**
820: IMPREST CASH FUND			
104: AUDITOR			
OTHER DISBURSEMENTS	0	1,150	1,150
104: AUDITOR Total	**0**	**1,150**	**1,150**
820: IMPREST CASH FUND Total	**0**	**1,150**	**1,150**
842: INV. FUND FOR CAP. IMP. FUND			
104: AUDITOR			
SERVICES	0	0	0
OTHER DISBURSEMENTS	1,060	30,000	30,000
104: AUDITOR Total	**1,060**	**30,000**	**30,000**
842: INV. FUND FOR CAP. IMP. FUND Total	**1,060**	**30,000**	**30,000**
916: ENTERPRISE ZONE FUND			
558: DEVELOPMENT DEPT			

CURRENT AND BUDGET YEAR EXPENSES

Expense	2026 Current Expenses	2026 Current Budget	2027 Expense Budget
MATERIALS & SUPPLIES	0	0	0
SERVICES	0	8,500	8,500
OTHER DISBURSEMENTS	0	0	0
CAPITAL OUTLAY	0	0	0
558: DEVELOPMENT DEPT Total	**0**	**8,500**	**8,500**
916: ENTERPRISE ZONE FUND Total	**0**	**8,500**	**8,500**
917: FIRE INSURANCE ESCROW FUND			
104: AUDITOR			
SERVICES	0	0	0
OTHER DISBURSEMENTS	0	0	0
104: AUDITOR Total	**0**	**0**	**0**
917: FIRE INSURANCE ESCROW FUND Total	**0**	**0**	**0**
918: FEMA FUND			
104: AUDITOR			
OTHER DISBURSEMENTS	0	0	0
104: AUDITOR Total	**0**	**0**	**0**
918: FEMA FUND Total	**0**	**0**	**0**
919: EQUITABLE SHARING FUND			
217: POLICE			
MATERIALS & SUPPLIES	0	16,949	16,949
SERVICES	0	0	0
CAPITAL OUTLAY	0	0	0
217: POLICE Total	**0**	**16,949**	**16,949**
919: EQUITABLE SHARING FUND Total	**0**	**16,949**	**16,949**
Expense Total	**37,708,063**	**95,604,837**	**90,341,062**
FUND TRANSFER/ADVANCE			
101 GENERAL FUND	7,930,000	20,555,000	10,780,000
204 INCOME TAX FUND	5,000,000	24,500,000	20,000,000
207 SEFETY INCOME TAX FUND	0	4,000,000	5,000,000
673 UNCLAIMED FUNDS	0	2,500	2,500
842 INV FUND FOR CAP IMP FUND	39,243	187,500	975,000
FUND TRANSFER/ADVANCE TOTAL	**12,969,243**	**49,245,000**	**36,757,500**
Total	**50,677,306**	**144,849,837**	**127,098,562**

2027 - 2031 Capital Improvement Plan Summary

Fund Number	Fund Name	2027	2028	2029	2030	2031	Total
101	General Fund	$3,882,738	$3,629,950	$1,470,950	$3,791,600	$951,100	$13,726,338
202	Street Fund	$27,355	$98,665	$66,500	$0	$0	$1,832,520
204	Income Tax Fund	$100,000	$0	$0	$1,360,000	$280,000	$100,000
205	Cemetery Fund	$0	$3,000	$0	$0	$0	$3,000
218	Municipal Real Property Fund	$0	$0	$0	$0	$0	$0
225	Recreational Programs Fund	$0	$0	$0	$0	$0	$0
228	Park & Rec Cap. Improvement Fund	$2,393,000	$1,725,000	$0	$0	$0	$4,118,000
231	Parking & DT Improvement Fund	$0	$0	$0	$0	$0	$0
235	Drug Law Trust Fund	$5,000	$0	$0	$0	$0	$5,000
236	Law Enforcement Trust Fund	$0	$0	$0	$0	$0	$0
251	ARPA	$0	$0	$0	$0	$0	$0
252	Opioid Settlement Fund	$34,000	$0	$0	$0	$0	$34,000
441	Capital Improvement Fund	$21,589,400	$4,080,000	$2,475,000	$9,150,000	$2,050,000	$39,344,400
442	Ohio Public Works Commission Fund	$4,550,500	$360,000	$2,500,000	$1,100,000	$1,100,000	$9,610,500
444	TIF Fund	$0	$0	$5,000,000	$0	$0	$5,000,000
447	Technology Fund	$69,000	$135,000	$104,000	$99,000	$30,000	$437,000
631	Robinson Reserve Advisory Fund	$5,739	$93,010	$6,292	$6,588	$6,899	$118,528
672	Cemetery Endowment Fund	$175,700	$86,700	$45,700	$70,700	$0	$378,800
707	Hobart Arena Fund	$183,000	$313,500	$888,000	$254,200	$172,000	$1,810,700
708	Municipal Swimming Pool Fund	$31,000	$55,100	$19,000	$66,600	$28,000	$199,700
709	Storm Management Utility Fund	$2,278,855	$418,000	$382,431	$1,971,576	$540,166	$5,591,028
710	Water Fund	$4,545,025	$2,515,000	$1,884,681	$3,242,076	$1,877,301	$14,064,083
711	Sewer Fund	$1,630,405	$2,021,350	$1,715,106	$3,825,576	$2,307,301	$11,499,738
712	Parking Meter Fund	$6,400	$0	$0	$0	$0	$6,400
713	Miami Shores Golf Fund	$259,000	$437,000	$489,000	$127,000	$112,000	$1,424,000
919	Equitable Sharing Fund	$16,949	$0	$0	$0	$0	$16,949
	Total	**$41,783,066**	**$15,971,275**	**$17,046,660**	**$25,064,916**	**$9,454,767**	**$109,320,684**

2027 - 2031 CAPITAL IMPROVEMENT PLAN

All Fund Summary

11/5/2026

Fund Number	Fund/Account Name	2027	2028	2029	2030	2031	Total
General Fund							
101.101	General Government	$240,100	$47,000	$30,000	$50,000	$0	**$367,100**
101.102	Council	$15,000	$0	$0	$0	$0	**$15,000**
101.104	Auditor	$0	$0	$0	$0	$0	**$0**
101.107	Service Director	$0	$0	$0	$0	$0	**$0**
101.108	Engineering Department	$0	$0	$0	$0	$0	**$0**
101.113	Human Resources Office	$40,000	$0	$0	$0	$0	**$40,000**
101.118	MIS	$0	$0	$0	$0	$0	**$0**
101.216	Fire	$164,000	$1,260,000	$184,000	$50,000	$0	**$1,658,000**
101.217	Police	$2,948,000	$769,050	$475,300	$492,200	$443,700	**$5,128,250**
101.440	Park	$197,000	$1,066,000	$300,000	$291,000	$0	**$1,854,000**
101.441	Recreation	$0	$8,500	$0	$0	$0	**$8,500**
101.555	Electrical	$53,755	$44,400	$47,400	$1,345,900	$38,400	**$1,529,855**
101.558	Development	$209,528	$0	$0	$0	$0	**$209,528**
101.635	Refuse Collection	$15,355	$435,000	$434,250	$1,562,500	$469,000	**$2,916,105**
General Fund Total		***$3,882,738***	***$3,629,950***	***$1,470,950***	***$3,791,600***	***$951,100***	**$13,726,338**
202	Street	$27,355	$98,665	$66,500	$1,360,000	$280,000	**$1,832,520**
204	Income Tax	$100,000	$0	$0	$0	$0	**$100,000**
205	Cemetery	$0	$3,000	$0	$0	$0	**$3,000**
218	Municipal Real Property	$0	$0	$0	$0	$0	**$0**
225	Recreational Programs Fund	$0	$0	$0	$0	$0	**$0**
228	Park & Rec Cap. Improvement	$2,393,000	$1,725,000	$0	$0	$0	**$4,118,000**
231	Parking & DT Improvements	$0	$0	$0	$0	$0	**$0**
235	Drug Law Trust Fund	$5,000	$0	$0	$0	$0	**$5,000**
236	Law Enforcement Trust Fund	$0	$0	$0	$0	$0	**$0**
251	ARPA Fund	$0	$0	$0	$0	$0	**$0**
252	Opioid Settelment Fund	$34,000	$0	$0	$0	$0	**$34,000**
441	Capital Improvement Fund	$21,589,400	$4,080,000	$2,475,000	$9,150,000	$2,050,000	**$39,344,400**
442	OPWC Fund	$4,550,500	$360,000	$2,500,000	$1,100,000	$1,100,000	**$9,610,500**
444	TIF Fund	$0	$0	$5,000,000	$0	$0	**$5,000,000**
447	Technology Fund	$69,000	$135,000	$104,000	$99,000	$30,000	**$437,000**
631	Robinson Reserve Advisory Fund	$5,739	$93,010	$6,292	$6,588	$6,899	**$118,528**
672	Cemetery Endowment Fund	$175,700	$86,700	$45,700	$70,700	$0	**$378,800**
707	Hobart Arena Fund	$183,000	$313,500	$888,000	$254,200	$172,000	**$1,810,700**
708	Municipal Swimming Pool Fund	$31,000	$55,100	$19,000	$66,600	$28,000	**$199,700**
709	Storm Water Fund	$2,278,855	$418,000	$382,431	$1,971,576	$540,166	**$5,591,028**
712	Parking Meter Fund	$6,400	$0	$0	$0	$0	**$6,400**
713	Miami Shores Golf Course Fund	$259,000	$437,000	$489,000	$127,000	$112,000	**$1,424,000**
919	Equitable Sharing Fund	$16,949	$0	$0	$0	$0	**$16,949**
Water Fund							
710.660	Administration	$420,355	$130,000	$80,000	$130,000	$80,000	**$840,355**
710.661	Billing & Collection	$0	$0	$0	$0	$0	**$0**
710.662	Water Plant	$3,028,170	$1,043,000	$1,212,250	$1,026,000	$1,143,000	**$7,452,420**
710.663	Water Distribution	$1,096,500	$1,342,000	$592,431	$2,086,076	$654,301	**$5,771,308**
Water Fund Total		***$4,545,025***	***$2,515,000***	***$1,884,681***	***$3,242,076***	***$1,877,301***	**$14,064,083**
Sewer Fund							
711.670	Administration	$204,355	$105,000	$177,000	$55,000	$5,000	**$546,355**
711.671	Billing & Collection	$0	$0	$0	$0	$0	**$0**
711.672	Sewer Plant	$593,550	$509,350	$855,675	$1,494,500	$2,053,000	**$5,506,075**
711.673	Sewer Maintenance	$832,500	$1,407,000	$682,431	$2,276,076	$249,301	**$5,447,308**
Sewer Fund Total		***$1,630,405***	***$2,021,350***	***$1,715,106***	***$3,825,576***	***$2,307,301***	**$11,499,738**
GRAND TOTAL ALL FUNDS		**$41,783,066**	**$15,971,275**	**$17,046,660**	**$25,064,916**	**$9,454,767**	**$109,320,684**

Notes:

1. 2027 column reflects recommended budget amount
2. 2028-2031 are estimates only. Costs and timing may vary after annual review of status, condition, finances, etc.