

TROY

CITY OF TROY, OHIO ANNUAL BUDGET

JANUARY 1, 2026 - DECEMBER 31, 2026



Hobart
A R E N A

CELEBRATING 75 YEARS

EXPLANATION OF THE 2026 CITY OF TROY BUDGET COVER

The 2026 budget cover showcases the 2025 75th anniversary of the Hobart Arena.

In 1946, William H. and Edward A. Hobart had a vision of a vastly expanded recreational program for the City of Troy. This expansion would involve an 18-hole golf course, a new football stadium and a winter sports arena. They proposed that if the citizens of Troy passed a \$450,000 bond issue to build the golf course and stadium, the C.C. Hobart Foundation would build and give to the City of Troy a winter sports facility. Troy City Council accepted and approved the plan. At a special election in 1947, the citizens overwhelmingly approved the plan. The new municipal golf course opened in April, 1947, and the stadium in September that same year. On September 6, 1950, the vision became reality with the opening of Hobart Sports Arena.

The Hobart Arena was owned and operated by Hobart Brothers Company until 1969, when the Hobart Family turned ownership and operation over to the City of Troy.

There have been two major renovations. The first in 1997 was led by Hobart family members, Lucia and Robert Bravo, and was supported by the Troy community and the City. In 2015 Troy City Council continued its commitment to Hobart Arena by approving a \$9.6M Renovation and Expansion Project that completed in May, 2017. The last renovation included a multi-purpose room known as the Bravo Room.

Since the doors of the Hobart Arena first opened, many charitable, religious, civic, and educational groups have benefited from using the facility. Over the years, some of the best known entertainers in the world have performed at the Arena. It has hosted all types of sporting events, trade shows, conferences, concerts, etc. As a concert venue the arena can seat nearly 3,000.

During 2026 a second set of street pole banners were designed and placed around the general area of the Hobart Arena to celebrate and recognize some of the best-known entertainers in world that have performed at the Hobart Arena over seven and a half decades. The arena has hosted circuses, ice skating shows and ice racing, hockey, all types of sporting events, concerts, speakers, and an awesome listing of various entertainers. Of course, many people will argue that the most notable performance was that of Elvis Presley on November 24, 1956.

The Hobart Arena is poised to continue to be a venue that will well-serve the Troy area for decades to come.

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Directory of 2026 Officials

Mayor	Robin I. Oda
President of Council	William G. Rozell
First Ward	Jeffrey G. Whidden
Second Ward	Kristie L. Marshall
Third Ward	Madison P. Hickman
Fourth Ward	Bobby W. Phillips
Fifth Ward	William C. Twiss
Sixth Ward	Jeffrey A. Schilling
Councilmembers-at-Large:	Susan M. Westfall
	Todd D. Severt
	Lynne B. Snee
Director of Law	Grant D. Kerber
Auditor	John E. Frigge
Treasurer	William Whidden
Director of Public Service and Safety	Patrick E. J. Titterington
Administrative Assistant	Sue G. Knight
Asst. Director of Public Service and Safety	Charlotte Colley
Development Director	Tim Davis
City Engineer	Jillian A. Rhoades
Recreation Director	Kenneth E. Siler
Fiscal Supervisor	Veronica I. Showalter
Fire Chief	Matthew E. Simmons
Police Chief	Shawn O. McKinney
Park Superintendent	Jeremy S. Drake
Cemetery Foreman	Seth Canan
Director of Golf	Tim Grieser

2026 CITY OF TROY BUDGET

Executive Summary

The 2026 City of Troy (henceforth, "City") approved budget is \$92,554,837 (without transfers) and is allocated as follows:

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$27,562,263	30%
Operating Expenses	\$24,747,753	27%
Capital Expenditures-Improvements	<u>\$40,244,821</u>	43%
Total	\$92,554,837	

The City uses generally accepted accounting principles (GAAP) on an accrual basis, which may be more complicated and complex than other standards. GAAP requires the City to maintain forty-four (44) separate funds. Each of those funds must end each year, by law, with a positive balance, called its cash fund balance. An unencumbered fund balance is the amount that is not otherwise already obligated for a municipal purpose.

On January 1, 2026 the City's total all funds *cash fund balance* was \$136,098,351.24. Of that seemingly large balance, \$13,592,991.28 was encumbered for specific purposes and approximately \$1,824,367.04 must be reserved as a requirement of debt service bonding.

Some funds have restrictions on their individual balances and revenues. Particularly, these are:

- 1) When the City sold its electric utility to the Dayton Power and Light Company in 1969, the \$12 million proceeds were deposited into a new fund called the Investment Fund for Capital Improvement. City Council and the public at that time were united in their resolve that this money not be spent but, rather, be leveraged in ways to improve the City's quality of life. As a result, a policy was established whereby the principal and 25% of the annual interest earned in the Fund cannot be spent. The remaining 75% of interest is transferred annually into the General Fund to support services and capital needs.

In 2002, Council passed an Ordinance requiring that Council cannot change that policy by emergency vote or without reading an Ordinance three separate times. Any change to that policy would require the interest earnings of this Fund to be distributed based on an Ordinance adopted by Troy City Council upon creation of the Fund.

By January 1, 2026, the principal balance in the Fund had grown to \$34,314,217.54. While that amount is counted as part of "how much money Troy has in the bank", the funds are not available to be "spent". For 2026, \$187,500 – representing 75% of the estimated interest to be earned in this Fund in 2026 – will be transferred to the General Fund. This amount is reflective of the continuing extremely low rate of interest being earned.

- 2) Enterprise Funds (i.e. Water, Sewer, Cemetery, Street, etc.) are similar to private business operations in that they have specific revenue sources, namely charges to customers for services rendered which, as a result, can only be used for the operation of those Enterprise Funds.

The City, like most other municipal budgets, includes a category of "transfers" within many of its funds. GAAP allows, in specific circumstances, funds to be moved from one fund to another to meet expenditure obligations in order that all funds remain balanced. In some cases, transfers are subsidies of one City fund by another City fund. This is how the City meets the requirement that all funds have a positive balance at year end. As an example, the General Fund estimates a transfer of \$300,000 in 2026 to balance the Cemetery Fund. It should be noted that while transfers can be made to Enterprise Funds, Enterprise Funds are statutorily prohibited from transferring money to other funds.

When added to the total budget (as required by GAAP), transfer amounts inflate the totals. With transfers, the City's total expenditure budget becomes \$115,232,115. This inflated expenditure amount is because transfer amounts are "counted" twice. An expenditure for the fund that provides the "transfer" monies is also reflected as an expenditure for the budget fund that "spends" the monies.

A trend that has developed over the past several years and is projected to worsen over the next few years is the fact that in several key City funds, including the General Fund, required expenditures are greater than projected revenues. This creates what's known as deficit spending, forcing the City to use fund balances to make sure that all funds end 2026 with a positive balance. In 2025, 89.92% of the budget was expended. While the City has taken several steps to adjust revenue sources, staffing levels, and service budgets, this will need to be continually monitored in the future along with how the City continues to address services to the community.

On the following pages are narratives to further explain the funds or City operations.

ORDINANCE No. O-33-2025

Dayton Legal Blank, Inc.

**ORDINANCE APPROPRIATING FUNDS NECESSARY FOR
THE VARIOUS DEPARTMENTS AND OFFICES OF THE
CITY OF TROY, OHIO, FOR THE YEAR 2026**

BE IT ORDAINED by the Council of the City of Troy, Ohio, at least two-thirds of the members duly elected thereto concurring as follows:

SECTION I. That from and out of the monies and balances known to be in the funds of the City of Troy, Ohio, which funds are listed in the sections below, and from all the monies anticipated to come into such funds during the year 2026, there is appropriated funds to fulfill the objects and purposes for which the City of Troy, Ohio must provide, the sums set forth in Section II through Section XLV:

FUND	TOTAL	TRANSFER
<u>SECTION II.</u> GENERAL FUND	\$ 26,870,049	\$ 17,505,000
<u>SECTION III.</u> STREET DEPARTMENT FUND	\$ 1,777,212	\$ None
<u>SECTION IV.</u> STATE HIGHWAY IMPROVEMENT FUND	\$ 189,850	\$ None
<u>SECTION V.</u> INCOME TAX DEPARTMENT FUND	\$ 1,617,198	\$ 24,500,000
<u>SECTION VI.</u> CEMETERY FUND	\$ 546,301	\$ None
<u>SECTION VII.</u> SAFETY-INCOME TAX FUND	\$ None	\$ 4,000,000
<u>SECTION VIII.</u> MUNICIPAL REAL PROPERTY FUND	\$ None	\$ None
<u>SECTION IX.</u> MIAMI CONSERVANCY DISTRICT FUND	\$ 207,500	\$ None
<u>SECTION X.</u> RECREATIONAL PROGRAMS FUND	\$ 184,990	\$ None
<u>SECTION XI.</u> PARK & RECREATION CAPITAL IMPROVEMENT FUND	\$ 2,710,550	\$ None
<u>SECTION XII.</u> COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 683,000	\$ None
<u>SECTION XIII.</u> PARKING & DOWNTOWN IMPROVEMENT FUND	\$ 50,100	\$ None
<u>SECTION XIV.</u> DRUG LAW ENFORCEMENT FUND	\$ 3,000	\$ None
<u>SECTION XV.</u> LAW ENFORCEMENT TRUST FUND	\$ 5,000	\$ None
<u>SECTION XVI.</u> REVOLVING LOAN FUND	\$ 562,000	\$ None
<u>SECTION XVII.</u> CARES ACT CORONAVIRUS RELIEF FUND	\$ None	\$ None
<u>SECTION XVIII.</u> AMERICAN RESCUE PLAN ACT OF 2021	\$ None	\$ None
<u>SECTION XIX.</u> ONE OHIO OPIOID SETTLEMENT FUND	\$ 77,500	\$ None
<u>SECTION XX.</u> BOND RETIREMENT FUND	\$ 507,400	\$ None
<u>SECTION XXI.</u> CAPITAL IMPROVEMENT FUND	\$ 25,666,400	\$ None
<u>SECTION XXII.</u> OHIO PUBLIC WORKS COMMISSION FUND	\$ 2,970,000	\$ None
<u>SECTION XXIII.</u> TIF 2003 FUND	\$ 818,100	\$ None
<u>SECTION XXIV.</u> TECHNOLOGY FUND	\$ 148,000	\$ None
<u>SECTION XXV.</u> STOUDER EQUIPMENT & PLAYGROUND FUND	\$ 2,020	\$ None

<u>SECTION XXVI.</u> THE PAUL G. DUKE TRUST FUND	.\$ None	\$ None
<u>SECTION XXVII.</u> ROBINSON RESERVE FUND	\$ 6,981	\$ None
<u>SECTION XXVIII.</u> CEMETERY TRUST FUND	\$ 14,880	\$ None
<u>SECTION XXIX.</u> CEMETERY ENDOWMENT FUND	\$ 400,400	\$ None
<u>SECTION XXX.</u> UNCLAIMED FUNDS FUND	\$ None	\$ 2,500
<u>SECTION XXXI.</u> TRI-CENTENNIAL FUND	\$ None	\$ None
<u>SECTION XXXII.</u> HOBART ARENA FUND	\$ 2,840,258	\$ None
<u>SECTION XXXIII.</u> MUNICIPAL SWIMMING POOL FUND	\$ 466,720	\$ None
<u>SECTION XXXIV.</u> STORMWATER UTILITY FUND	\$ 3,737,081	\$ None
<u>SECTION XXXV.</u> WATER DEPARTMENT FUND	\$ 10,658,163	\$ None
<u>SECTION XXXVI.</u> SEWERAGE SYSTEM FUND	\$ 7,150,917	\$ None
<u>SECTION XXXVII.</u> PARKING METER FUND	\$ 83,110	\$ None
<u>SECTION XXXVIII.</u> MIAMI SHORES GOLF CLUB FUND	\$ 1,543,558	\$ None
<u>SECTION XXXIX.</u> IMPREST CASH FUND	\$ 1,150	\$ None
<u>SECTION XL.</u> INVESTMENT FUND FOR CAPITAL IMPROVEMENT	\$ 30,000	\$ 187,500
<u>SECTION XLI.</u> BOARD OF BUILDING STANDARDS FUND	\$ None	\$ None
<u>SECTION XLII.</u> ENTERPRISE ZONE FUND	\$ 8,500	\$ None
<u>SECTION XLIII.</u> FIRE INSURANCE ESCROW FUND	\$ None	\$ None
<u>SECTION XLIV.</u> FEMA FUND	\$ None	\$ None
<u>SECTION XLV.</u> EQUITABLE SHARING FUND	\$ 16,949	\$ None

SECTION XLVI. That the Auditor of the City of Troy, Ohio, is authorized and directed to draw and issue his warrants upon the Treasurer of the City of Troy, Ohio, for payment of any of the appropriations set forth in Section II through Section XLV upon receiving proper certification and vouchers therefor approved by the officials or boards of the City of Troy, Ohio, authorized by law to approve the same, or upon passage of an Ordinance or Resolution of this Council to make such expenditures; provided, however, that no warrant may be drawn, issued or paid for salaries or wages except for persons employed of, and in accordance with, laws and ordinances.

SECTION XLVII. That this Ordinance shall be effective at the earliest date allowed by law.

Adopted: December 15, 2025

William G. Rozell
President of Council

Approved: December 15, 2025

Attest: Sue G. Knight
Clerk of Council

Robin I. Oda
Mayor

2026 Top Sheet		Beginning Balance	Revenues	Revenue Transfers	Total Revenue	Total Resources	Expenses	Total Balance	Expense Transfers	Unenc Balance
101	GENERAL FUND	29,437,304.53	9,348,900.00	28,690,000.00	38,038,900.00	67,476,204.53	26,870,049.00	40,606,155.53	17,505,000.00	23,101,155.53
202	STREET FUND	2,207,239.31	1,334,000.00		1,334,000.00	3,541,239.31	1,777,212.00	1,764,027.31		1,764,027.31
203	STATE HIGHWAY FUND	427,503.66	110,000.00		110,000.00	537,503.66	189,850.00	347,653.66		347,653.66
204	INCOME TAX FUND	11,892,843.06	22,201,000.00		22,201,000.00	34,093,843.06	1,617,198.00	32,476,645.06	24,500,000.00	7,976,645.06
205	CEMETERY FUND	84,633.57	116,000.00	350,000.00	466,000.00	550,633.57	546,301.00	4,332.57		4,332.57
207	SAFETY - INCOME TAX FUND	3,278,066.79	3,500,000.00		3,500,000.00	6,778,066.79	0.00	6,778,066.79	4,000,000.00	2,778,066.79
218	MUNICIPAL REAL PROPERTY FUND	503.80	0.00		0.00	503.80	0.00	503.80		503.80
219	MIAMI CONSERVANCY DIST. FUND	152,277.08	0.00	100,000.00	100,000.00	252,277.08	207,500.00	44,777.08		44,777.08
225	RECREATIONAL PROGRAMS FUND	426,353.20	186,900.00		186,900.00	613,253.20	184,990.00	428,263.20		428,263.20
228	PARK & REC. CAP. IMP. FUND	1,120,771.99	94,500.00	2,000,000.00	2,094,500.00	3,215,271.99	2,710,550.00	504,721.99		504,721.99
230	COMMUNITY DEV. BLOCK GR. FUND	540,840.05	325,598.00		325,598.00	866,438.05	683,000.00	183,438.05		183,438.05
231	PARKING & DOWNTOWN IMP. FUND	76,375.37	6,000.00		6,000.00	82,375.37	50,100.00	32,275.37		32,275.37
235	DRUG LAW ENFORCEMENT FUND	1,009.24	3,000.00		3,000.00	4,009.24	3,000.00	1,009.24		1,009.24
236	LAW ENFORCEMENT TRUST FUND	32,758.84	500.00		500.00	33,258.84	5,000.00	28,258.84		28,258.84
245	SM BUSINESS DEV R-LOAN FD	658,108.04	181,419.00		181,419.00	839,527.04	562,000.00	277,527.04		277,527.04
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	63,225.14	25,000.00		25,000.00	88,225.14	77,500.00	10,725.14		10,725.14
	Special R SUBTOTAL	20,962,509.14	28,083,917.00	2,450,000.00	30,533,917.00	51,496,426.14	8,614,201.00	42,882,225.14	28,500,000.00	14,382,225.14
332	BOND RETIREMENT FUND	55,983.07	0.00	500,000.00	500,000.00	555,983.07	507,400.00	48,583.07		48,583.07
441	CAPITAL IMPROVEMENT FUND	13,991,960.87	4,337,628.00	11,000,000.00	15,337,628.00	29,329,588.87	25,666,400.00	3,663,188.87		3,663,188.87
442	OH PUBLIC WORKS COMM (OPWC)	9,428.09	600,000.00	2,500,000.00	3,100,000.00	3,109,428.09	2,970,000.00	139,428.09		139,428.09
444	TIF 2003 FUND	3,710,533.14	600,000.00		600,000.00	4,310,533.14	818,100.00	3,492,433.14		3,492,433.14
447	TECHNOLOGY FUND	200,814.27	90,000.00		90,000.00	290,814.27	148,000.00	142,814.27		142,814.27
	Cap Impr SUBTOTAL	17,912,736.37	5,627,628.00	13,500,000.00	19,127,628.00	37,040,364.37	29,602,500.00	7,437,864.37		7,437,864.37
623	STOUDER PLYGR. EQUIP FUND	5,077.06	0.00		0.00	5,077.06	2,020.00	3,057.06		3,057.06
630	THE PAUL G. DUKE TRUST FUND	161,841.14	0.00		0.00	161,841.14	0.00	161,841.14		161,841.14
631	ROBINSON RESERVE	30,216.12	30,000.00		30,000.00	60,216.12	6,981.00	53,235.12		53,235.12
671	CEMETERY TRUST FUND	308,518.58	4,000.00		4,000.00	312,518.58	14,880.00	297,638.58		297,638.58
672	CEMETERY ENDOWMENT FUND	832,964.29	73,000.00		73,000.00	905,964.29	400,400.00	505,564.29		505,564.29
673	UNCLAIMED FUNDS	42,673.97	2,750.00		2,750.00	45,423.97	0.00	45,423.97	2,500.00	42,923.97
674	TRI-CENTENNIAL FUND	1,243.46	0.00		0.00	1,243.46	0.00	1,243.46		1,243.46
	Trust Fds SUBTOTAL	1,382,534.62	109,750.00	0.00	109,750.00	1,492,284.62	424,281.00	1,068,003.62	2,500.00	1,065,503.62
707	HOBART ARENA FUND	564,802.47	2,195,900.00	750,000.00	2,945,900.00	3,510,702.47	2,840,258.00	670,444.47		670,444.47
708	MUNICIPAL SWIMMING POOL FUND	335,537.02	358,650.00		358,650.00	694,187.02	466,720.00	227,467.02		227,467.02
709	STORMWATER UTILITY FUND	3,031,830.43	1,854,000.00		1,854,000.00	4,885,830.43	3,737,081.00	1,148,749.43		1,148,749.43
710	WATER FUND	8,496,897.56	5,897,580.00		5,897,580.00	14,394,477.56	10,658,163.00	3,736,314.56		3,736,314.56
711	SANITARY SEWER FUND	5,579,376.34	5,309,671.00		5,309,671.00	10,889,047.34	7,150,917.00	3,738,130.34		3,738,130.34
712	PARKING METER FUND	12,754.96	15,400.00	55,000.00	70,400.00	83,154.96	83,110.00	44.96		44.96
713	MIAMI SHORES FUND	354,277.21	1,282,500.00	250,000.00	1,532,500.00	1,886,777.21	1,543,558.00	343,219.21		343,219.21
	Enterpris SUBTOTAL	18,375,475.99	16,913,701.00	1,055,000.00	17,968,701.00	36,344,176.99	26,479,807.00	9,864,369.99	0.00	9,864,369.99
820	IMPREST CASH FUND	3,900.00	0.00		0.00	3,900.00	1,150.00	2,750.00		2,750.00
842	INV. FUND FOR CAP. IMP. FUND	34,314,218.54	300,000.00		300,000.00	34,614,218.54	30,000.00	34,584,218.54	187,500.00	34,396,718.54
	Internal SUBTOTAL	34,318,118.54	300,000.00	0.00	300,000.00	34,618,118.54	31,150.00	34,586,968.54	187,500.00	34,399,468.54
915	BD OF BLDG STANDARD FUND	0.00	0.00		0.00	0.00	0.00	0.00		0.00
916	ENTERPRISE ZONE FUND	30,352.85	0.00		0.00	30,352.85	8,500.00	21,852.85		21,852.85
917	FIRE INSURANCE ESCROW FUND	7,742.63	0.00		0.00	7,742.63	0.00	7,742.63		7,742.63
918	FEMA FUND	5,654.19	0.00		0.00	5,654.19	0.00	5,654.19		5,654.19
919	EQUITABLE SHARING FUND	16,948.03	20.00		20.00	16,968.03	16,949.00	19.03		19.03
	Agency F SUBTOTAL	60,697.70	20.00	0.00	20.00	60,717.70	25,449.00	35,268.70	0.00	35,268.70
	GRAND TOTAL	122,505,359.96	60,383,916.00	46,195,000.00	106,578,916.00	229,084,275.96	92,554,837.00	136,529,438.96	46,195,000.00	90,334,438.96

CITY OF TROY BUDGET - ESTIMATED
2026

Fund	Department	Personal Services	Other Expenses	Operating Budget	Capital Budget	Total
101.101	General Gov't	-	1,983,605	1,983,605	5,000	1,988,605
101.102	City Council	121,881	7,050	128,931	0	128,931
101.103	Mayor	53,552	16,050	69,602	0	69,602
101.104	Auditor	416,286	120,075	536,361	0	536,361
101.105	Treasurer	7,057	-	7,057	-	7,057
101.106	Law Director	193,727	280,910	474,637	-	474,637
101.107	Service Director	671,689	42,650	714,339	0	714,339
101.108	Engineering	552,835	126,650	679,485	0	679,485
101.109	Civil Service	5,964	7,800	13,764	-	13,764
101.113	Personnel	213,697	22,450	236,147	0	236,147
101.114	Human Relations	-	5,000	5,000	-	5,000
101.118	MIS	85,636	63,100	148,736	0	148,736
101.125	City Beautification	-	73,926	73,926	-	73,926
101.216	Fire Dept	6,315,154	831,400	7,146,554	0	7,146,554
101.217	Police Dept	6,910,468	781,450	7,691,918	292,300	7,984,218
101.440	Park Dept	928,263	645,350	1,573,613	283,500	1,857,113
101.441	Recreation	705,709	58,950	764,659	0	764,659
101.445	Lincoln Community Center	-	58,000	58,000	-	58,000
101.551	Plumbing Board	-	-	-	-	-
101.552	Electrician Board	-	-	-	-	-
101.553	Heating/AC Board	-	-	-	-	-
101.554	Planning Commission	482	16,225	16,707	-	16,707
101.555	Electrical	415,406	153,405	568,811	107,100	675,911
101.556	Administrative Board	-	1,400	1,400	-	1,400
101.558	Development Dept	691,119	776,300	1,467,419	300	1,467,719
101.559	Architectural Design Board	-	-	-	-	-
101.635	Refuse Dept	293,298	1,495,780	1,789,078	32,100	1,821,178
	Subtotal General Fund	18,582,223	7,567,526	26,149,749	720,300	26,870,049
202	Street Dept	770,012	940,100	1,710,112	67,100	1,777,212
203	State Highway	53,250	36,600	89,850	100,000	189,850
204	Income Tax	425,270	1,191,928	1,617,198	0	1,617,198
205	Cemetery	356,631	189,670	546,301	0	546,301
207	Safety Income Tax	-	-	-	-	-
218	Munc. Real Property	-	-	-	0	-
219	Miami Conservancy	-	207,500	207,500	-	207,500
225	Recreational Programs	5,490	179,500	184,990	0	184,990
228	Park & Rec Capital Improv	-	1,010,550	1,010,550	1,700,000	2,710,550
230	Comm. Dev. Block Grant	-	683,000	683,000	0	683,000
231	Parking/Downtown Improv	-	50,100	50,100	0	50,100
235	Drug Law Enforcement	-	3,000	3,000	0	3,000
236	Law Enforcement	-	5,000	5,000	0	5,000
245	Sm Business Dev R Loan Fd	-	562,000	562,000	-	562,000
250	CARES Act Coronavirus	-	-	-	0	-

CITY OF TROY BUDGET - ESTIMATED
2026

Fund	Department	Personal Services	Other Expenses	Operating Budget	Capital Budget	Total
251	American Rescue Plan	-	-	-	0	-
252	OneOhio Opioid Settlement	-	77,500	77,500	0	77,500
332	Bond Retirement Fund	-	507,400	507,400	-	507,400
441	Capital Improvement	All expense related to this fund should be considered capital			25,666,400	25,666,400
442	Ohio Public Works Comm	All expense related to this fund should be considered capital			2,970,000	2,970,000
444	TIF 2003 Fund	All expense related to this fund should be considered capital			818,100	818,100
447	Technology Fund	All expense related to this fund should be considered capital			148,000	148,000
623	Stouder Trust	-	20	20	2,000	2,020
630	Paul G. Duke Trust	-	-	-	0	-
631	Robinson Reserve	-	5,481	5,481	1,500	6,981
671	Cemetery Trust	-	1,230	1,230	13,650	14,880
672	Cemetery Endowment	-	380,000	380,000	20,400	400,400
673	Unclaimed Funds	-	-	-	-	-
674	Tri-Centennial Fund	-	-	-	0	-
707	Hobart Arena	830,583	1,929,175	2,759,758	80,500	2,840,258
708	Municipal Swimming Pool	204,150	206,750	410,900	55,820	466,720
709	Stormwater Utility	978,974	715,840	1,694,814	2,042,267	3,737,081
710.660	Water Adms.	532,718	846,325	1,379,043	0	1,379,043
710.661	Water Bill & Coll.	253,638	95,500	349,138	0	349,138
710.662	Water Plant	1,255,551	2,275,170	3,530,721	1,405,000	4,935,721
710.663	Water Distribution	527,669	556,325	1,083,994	2,910,267	3,994,261
	Subtotal Water Fund	2,569,576	3,773,320	6,342,896	4,315,267	10,658,163
711.670	Sewer Adms.	532,748	1,459,255	1,992,003	0	1,992,003
711.671	Sewer Bill & Coll.	256,423	87,900	344,323	0	344,323
711.672	Sewer Plant	1,027,232	1,937,705	2,964,937	616,350	3,581,287
711.673	Sewer Maint.	226,137	225,500	451,637	781,667	1,233,304
	Subtotal Sewer Fund	2,042,540	3,710,360	5,752,900	1,398,017	7,150,917
712	Parking Meter	70,806	12,304	83,110	0	83,110
713	Miami Shores	672,758	745,300	1,418,058	125,500	1,543,558
820	Imprest Cash	-	1,150	1,150	-	1,150
842	Investment Fund/Cap. Improv	-	30,000	30,000	-	30,000
915	Board of Bldg Standard	-	-	-	-	-
916	Enterprise Zone	-	8,500	8,500	-	8,500
917	Fire Insurance Escrow Fd	-	-	-	-	-
919	Equitable Sharing Fund	-	16,949	16,949	0	16,949
	Total	27,562,263	24,747,753	52,310,016	40,244,821	92,554,837
		30%	27%	57%	0	100%
	TRANSFERS	46,195,000.00				138,749,837
						TOTAL WITH TRANSFERS

GENERAL FUND (Fund 101)

This fund is the chief operating fund of the City of Troy. It is the fund with the least restrictions on the use of the revenue for expenditures.

Revenues

The General Fund includes all general revenue sources (property taxes, licenses, permits, and fines) not required to be accounted for in another fund. The General Fund *historically received* revenues from the "Local Government Funds" (LGF), which are tax dollars the State of Ohio had committed to share with other governmental agencies based on specific formulas. Commencing in 2011, the State of Ohio reneged on this commitment and is retaining a considerably larger portion of the LGF to help balance its budget -- resulting in an annual decrease to the City of Troy in this revenue source. (2026 revenue remains stable). The historical information regarding the Local Government Funds is discussed below:

- Local Government Fund: Created along with the statewide sales tax in 1935, the size of the LGF was traditionally based on a 4.2% share each of sales and use taxes, personal income taxes, corporate franchise taxes, and public utility excise taxes. The fund also receives 2.646% of the kilowatt-hour tax created with electric utility restructuring. Distribution amounts to local entities varied under a complex formula that is heavily influenced by the value of property located in municipalities.
- Local Government Revenue Assistance Fund (LGRAF): Created in 1989 as a result of efforts to adjust the LGF distribution formula, the LGRAF historically shared 0.6% of the five major taxes mentioned above and 0.387% of the kilowatt-hour tax. The distribution formula is based on population only.

As previously discussed, the General Fund also receives 75% of the interest revenue from the Investment Fund for Capital Improvement, as well as transfer revenues (as previously discussed in this document) from other funds such as the Income Tax Fund.

Many of the individual General Fund budgets are of a "service" or "administrative" nature and generate limited or no revenue. Where individual General Fund budgets do generate revenue (i.e., EMS fees, law offense fees, fees for permits issued), the revenues are consolidated with all other General Fund revenues and may not specifically be allocated to the revenue source.

Expenditures

Troy's General Fund expenditure budgets include the major departmental operations of economic development, public safety (Police and Fire/EMS), park, recreation, some public works areas (i.e., Engineering, Refuse Collection, Electrical, etc.), those considered administrative (i.e., Service Director, Human Resources, Civil Service, etc.), and funds allocated to elected offices (i.e., Mayor, Director of Law, Auditor, City Council, and Treasurer).

Troy's General Fund also subsidizes several other traditionally non-General Fund operations that are unable to support themselves. These transfers are to the Cemetery Fund, Hobart Arena Fund, Capital Improvement Funds, Bond Retirement Fund, the Parking Meter Fund, the Small Business Development Revolving Loan Fund, and the Miami Shores Golf Course Fund.

2026 Projected Revenues & Transfers, General Fund	\$ 62,728,900
2026 Projected Expenditures & Transfers, General Fund	\$ 44,375,049
Projected Addition to (Reduction from) Fund Balance	\$ 18,353,851

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$18,582,223	42%
Operating Expenses	\$ 7,567,526	17%
Transfers	\$17,505,000	39%
Capital Expenditures-Improvements	<u>\$ 720,300</u>	2%
Total	\$44,375,049	

DISCUSSION OF THE ACCOUNTS OF THE GENERAL FUND

The General Fund is made up of a number of accounts including:

GENERAL GOVERNMENT

101.101

This is the account for general administrative operations not allocated elsewhere. It includes nearly all the costs for maintaining and operating City Hall. Some activities the City supports (i.e., Civic Band, concerts, etc.) are funded here, as are fireworks for the Fourth of July. Transfers (subsidies) to other funds also come out of General Government.

CITY COUNCIL

101.102

This account provides for the salaries of the City's legislative branch, the nine members of Council, as well as the President of Council and the Clerk of Council. There are minimal other expenses. With the election for terms commencing January 1, 2015, the number of members of Council increased from seven to nine. That was done as State Law requires that when the population of a statutory city exceeds 25,000, two additional wards must be added with representatives elected from each of those new wards. The 2020 certified census is 26,305. The incumbents for 2026 are:

<i>President of Council</i>	William G. Rozell
<i>First Ward</i>	Jeffrey G. Whidden
<i>Second Ward</i>	Kristie L. Marshall
<i>Third Ward</i>	Madison P. Hickman
<i>Fourth Ward</i>	Bobby W. Phillips
<i>Fifth Ward</i>	William C. Twiss
<i>Sixth Ward</i>	Jeffrey A. Schilling
<i>Councilmembers-at-Large:</i>	Todd D. Severt
	Lynne B. Snee
	Susan M. Westfall

MAYOR

101.103

The Mayor is the elected Chief Executive Officer of the City, elected for a four-year term. Robin I. Oda was elected Mayor of the City of Troy for a second term beginning January 2024. This account provides for her salary and benefits, travel expenses on behalf of the City, and the routine office expenses to carry out her duties.

AUDITOR

101.104

The City Auditor is elected for a four-year term as the chief fiscal officer of the City. John E. Frigge's third term as Auditor commenced on January 1, 2024. The Auditor's Office is responsible for overseeing that expenditures are in compliance with statutory procedures, handling investments, and monitoring fund balances. This account funds the salaries and benefits of the City Auditor, a Chief Deputy Auditor, and two full-time deputy auditors. It also funds routine office expenditures and costs associated with outside audit-related services.

TREASURER

101.105

The salary of elected City Treasurer William B. Whidden is reflected in this budget, along with very minimal operational costs. The position of Treasurer serves as a "check and balance" for the position of Auditor. The position is elected for a four-year term. Mr. Whidden was elected for a term commencing January 1, 2026 after former Auditor Melvin Shane determined not to file for re-election.

LAW DIRECTOR

101.106

The Director of Law is the elected legal official and advisor for the City. The position is elected for a four-year term. This account funds the salaries of the elected Director of Law, Grant D. Kerber, and a secretary. It also includes funds for public defenders, outside attorneys (if deemed necessary by the Director of Law), and standard office/operational costs. Mr. Kerber's new term commenced January 1, 2024.

SERVICE DIRECTOR

101.107

This is the budget of the Office of the Director of Public Service and Safety. The Director of Public Service & Safety is Patrick E. J. Titterington, who was appointed on January 2, 2007. This budget also includes the Administrative Assistant, a Management Analyst, a Communications Coordinator, and a clerical support staff position. The Director is the Chief Administrative Officer of the City, the appointing authority for nearly all City positions, and the City's contracting/purchasing official. In addition to the salaries, benefits, and training/travel for all the office staff, expenses include routine office operational costs.

ENGINEERING

101.108

The Engineering Office budget funds half of the salary and benefits for a City Engineer and Assistant City Engineer, one-fourth of the salary and benefits for an Engineering Technician and Project Manager, and 100% of the salary and benefits for an Engineering Technician and a Project Manager. The salaries/benefits of other office staff are in other budgets. Funds for outside architects and engineers are part of this budget.

CIVIL SERVICE COMMISSION

101.109

As required for a statutory city, the Mayor appoints three Civil Service Commissioners. By law, no more than two Commissioners can be affiliated with one political party. Each Commissioner is compensated the amount of \$100 per year. The Commission employs a part-time secretary and is responsible for carrying out the requirement of the Ohio Revised Code that certain positions be filled on a competitive basis. Some work associated with the Civil Service Commission, such as receiving applications, is performed by the City's Human Resources Office. Aside from routine office expenditures, the largest expenditure for this budget is associated with testing, especially within the safety departments.

HUMAN RESOURCES

101.113

This office administers the personnel regulations and bargaining unit agreements. The office includes the Assistant Director of Public Service and Safety and one clerical support position. Other than the personnel costs, the budget includes needed training for staff members and standard office expenditures. The most recent Assistant Director was appointed early in 2024.

HUMAN RELATIONS COMMISSION

101.114

This Commission was re-established during 2020. Some funds are budgeted to help the Commission in meeting some of its initiatives.

IT (FORMERLY MIS)

101.118

This department is currently staffed by an IT Director, two IT Technicians, and a GIS Technician. The IT Director and Technicians are responsible for maintaining the City's technology, state-of-the-art technology communication tools, the City's entire computer network, including 18 servers, 136 desktop computers, 115 laptops and tablets, 210 cellular accounts (including regular cell phones, smart phones, tablet plans and MiFi units), all networking hardware, and all computer software. The entire salary of the GIS Technician is allocated to other funds, and portions of the salaries for the IT Director and two Technicians are allocated to other departments and funds to reflect the amount of work the MIS staff devotes to those areas. The second technician position was authorized in 2025.

CITY BEAUTIFICATION COMMITTEE

101.125

This is a 13-member committee of Troy residents or residents of either Concord or Staunton Townships, established under City Ordinance charged with coordinating the City's annual Arbor Day event, maintaining a number of plantings in the downtown and throughout the community, replacing and adding to the annual Christmas decorations, and beautifying new public areas as the budget allows. The 2026 budget includes funding to continue the flower baskets in the downtown, Market Street Bridge, Adams Street Bridge, and Adams Street to Staunton Road. The budget also includes continuing the seasonal Christmas decorations placed in the downtown planters/pots that were first included during the 2020 Christmas season.

FIRE DEPARTMENT**101.216**

This is one of the two safety departments of the City, and is one of the larger budgets, at \$7,146,554 for 2026. The department is responsible for fire protection, fire safety education and inspection, and emergency medical service for the citizens of Troy. In addition, through contractual arrangements, the Troy Fire Department provides fire and paramedic-level EMS services to the residents of Concord Township, Staunton Township and Lostcreek Township. The Fire Department operates out of three stations. There are three Fire Department management positions (one Fire Chief [Chief Matt Simmons] and two Assistant Fire Chiefs), three supervisory positions of Platoon Commander, 35 funded firefighters/EMS, a clerk, and a Lieutenant position funded from this budget, along with their benefits. The Apprentice Program was a 2019 initiative by the Troy Fire Department for those taking firefighting/paramedic classes to receive valuable on-the-job training over three years. Two apprentice positions were authorized for 2019 with two more authorized for each year 2020 and 2021, with a contingent of six apprentice positions authorized going forward. The premise is that the apprentices would provide valuable assistance and, hopefully, be eligible for appointment as there are future vacancies. This initiative has worked, as several persons who were initially apprentices have been hired full-time. Personnel costs account for **88%** of the departmental budget. The operational and maintenance costs for three fire stations are covered by this budget as well as mandatory training for firefighting and EMS certifications. Revenues generated by the Fire Department for the township fire contracts and EMS services are part of the General Fund revenues. The City contracts with a company for the collection of EMS transport fees, and the fee charged by the company is charged to the Fire Department budget. At the end of 2022, the new Fire Station 11 was completed at the corner of E. Canal Street and West Franklin Street.

POLICE DEPARTMENT**101.217**

The second of the two safety departments of the City, the Troy Police Department, is an accredited department embracing the community-oriented policing concept. It is also one of the larger budgets at approximately \$7,984,218 for 2026. Personnel costs make up a major portion of the budget, **87%**. The Department is comprised of a Chief of Police (Chief Shawn McKinney), three Captains, six Sergeants, 33 budgeted patrol officers, and three clerical support staff positions. A custodian position is filled by a temporary agency. The Department is responsible for the protection of the City of Troy and the enforcement of many of the City's Ordinances. The Police Department provides a number of educational services for the community. Three police officers are dedicated to the Troy City Schools for the DARE and School Resource Officer programs. Dispatching is handled by the Miami County Communications Center. This budget includes funds for training, much of which is mandated. Revenues generated by violations of law are deposited into the General Fund. The 2026 Budget includes funds related to the purchase of cruisers and other vehicles. 2026 will have a focus on starting major renovations and update of the Police Department, with funds budgeted in the Capital Improvement Fund (Fund 441).

PARK DEPARTMENT**101.440**

This department is responsible for maintaining and improving 27 parks with a total of approximately 3,265 acres. The budget includes a Superintendent and nine additional full-time employees. An additional maintenance worker was added in 2025 to help address park maintenance. Several part-time employees are utilized by a temporary agency for the heavy mowing months. The departmental work includes removal of curb lawn trees where appropriate; maintenance of park shelters, ball fields, soccer fields, recreational trails, and tennis courts; levee mowing; snow removal; mowing of various City properties; responsibility for the Tree City USA program; overseeing the Float Troy (summer floating tent program) and maintenance of playground equipment. Certain work is contracted out, such as some tree spraying, field maintenance, and some tree removals. At the end of 2025, a new Park Maintenance Building was completed, which is located within Paul G. Duke Park. A major focus during 2026 will be starting to commence the implementation of the Park and Recreation Master Plan update.

The Department continues to enhance and maintain the Robinson Reserve at Duke Park, which was dedicated in 2021 in recognition of the philanthropic contributions of Pat and Thom Robinson. The Robinsons have generously set up a fund to help provide for future maintenance of this area.

The Park Department is also responsible for the maintenance, storage and setup of the Showmobile and mobile toilet unit in the downtown for some special events. Both items were purchased by grants from The Troy Foundation -- the Showmobile portable stage unit in 1999 and the toilet unit in 2007. There are no charges associated with the use of Troy's acres of parkland, green space and recreational trails. The Park Department is under the statutory jurisdiction of the Board of Park Commissioners.

RECREATION DEPARTMENT

101.441

This department is responsible for managing and scheduling a multitude of year-round recreational programs, scheduling the fields and areas where the programs are held, and operating the Troy Aquatic Park. The budget funds the Recreation Director and Assistant, one clerical support staff, as well as a full-time program coordinator. Funding support for the Troy Recreation Association for the REC is included in this budget.

The Recreation Department is under the jurisdiction of the Troy Recreation Board. This Board is permissive under State Law, by provisions of the Ohio Revised Code (ORC). The City Recreation Board was established by local ordinance. Following the ORC, there is a five-member Board, two members who are appointed by the Board of Education and three members by the Mayor. This recognizes the relationship between the City and the Board of Education, the use of City property by the School, and the use of School property by the Recreation Department.

LINCOLN COMMUNITY CENTER

101.445

The long-term understanding of arrangements regarding Lincoln Community Center, located on Ash Street, was updated during 2019 and had minor modifications in 2022 to reflect the current relationship and responsibilities. Those modifications included the City absorbing the utility costs for the Center, both the original structure and the new addition completed in 2021. In addition, the budget includes a small annual amount to assist the Center in programming and/or operations. This is in addition to funding for the Center that may qualify through Community Development Block Grant (CDBG) funds. The employees of Lincoln Community Center are not City employees. The City does not schedule or operate the programs of the Center. However, the Center's Director works with the City's Recreation Director for the scheduling of City programs held at Lincoln Community Center.

The Lincoln Community Center is owned by the City of Troy, through a lease arrangement with the Community Improvement Corporation (CIC). This includes the \$4 Million plus addition completed in 2021, totally funded by donations.

PLANNING COMMISSION

101.554

This Commission is established by State Statute. Membership consists of the Mayor, four citizens appointed by the Mayor, the President of the Board of Park Commissioners, and the Director of Public Service and Safety. The Commission is responsible for establishing a Comprehensive Plan to help determine growth of the Community. It also recommends to Troy City Council on matters such as final plats, proposed annexations, and changes to the zoning code. The Commission is the final determiner on matters such as preliminary plats and historic district applications. The budget of the Planning Commission mainly reflects minimal office supplies and the City's membership in the regional planning agency, the Miami Valley Regional Planning Commission. Through a consultant, the update of the Comprehensive Plan was finalized and approved by the Commission in 2024; during 2026, the same consultant is to complete the updating of the Zoning Code and Subdivision Regulations into a new Unified Development Code (UDC) for the review of the Planning Commission.

ELECTRICAL DIVISION**101.555**

The Electrical Division has three employees who are required to hold specific electrical licenses. The Division is responsible for the electrical needs of City facilities, maintaining the system of traffic lights, placing and removing most of the Christmas lighting/decorations, coordinating the downtown/bridge/Treasure Island Park banner program, and the electric needs for the many special events (concerts, festivals, especially the Troy Strawberry Festival, etc.) that take place annually on public property. In addition to staff, budgeting for 2026 includes continuing the LED upgrades to intersection traffic signal and the replacement of a pickup truck.

BOARD OF ZONING APPEALS (OR ADMINISTRATIVE BOARD) 101.556

The Board of Zoning Appeals (BZA) is a volunteer group appointed by the Mayor that hears appeals citizens may file from decisions of the City's zoning administrator. By Ordinance, one member of the Troy Planning Commission is a member of the BZA.

DEVELOPMENT DEPARTMENT**101.558**

Through a 2021 reorganization, the department now consists of a Director, a Community Development Manager, a Planning & Zoning Manager, and two inspectors, and a portion of the cost of an intern. The Community Development Manager also is responsible for much of the City's grant writing and applications. The budget includes the City's Enterprise Zone functions, the City's business retention and expansion programs, and functions associated with property maintenance and compliance. The Development Department works very closely with the Troy Development Council regarding the City's economic development efforts. The City's funding to Troy Main Street and the Troy Development Council (except for some funding from the Water and Sewer Funds) is included in the Development budget. The 2026 budget includes environmental cleanup of one location and the demolition of three properties.

REFUSE COLLECTION DIVISION**101.635**

This division consists of one-half of a foreman salary and funding for two other staff members responsible for picking up residential refuse each week. In addition to staff costs, this budget pays the fees to Miami County for placing the residential refuse in the County "transfer station", which is budgeted at \$530,000, and reflects cost increases established by the County. The budget also funds the contracted curbside recycling program (budgeted at \$642,000 for 2026) and paying a contractor to operate the City's Dye Mill Road facility.

FUND 101 RECAP: GENERAL FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	30,190,377.09	29,437,304.53
TOTAL INCOME	12,882,782.21	9,348,900.00
TRANSFERS IN	26,310,656.46	28,690,000.00
TOTAL REVENUES	39,193,438.67	38,038,900.00
TOTAL FUND RESOURCES	69,383,815.76	67,476,204.53
LESS EXPENDITURES	25,409,352.28	26,870,049.00
BALANCE	43,974,463.48	40,606,155.53
LESS TRANSFERS OUT	14,376,350.00	17,505,000.00
TOTAL	29,598,113.48	23,101,155.53
ADD-RELEASE OF ENC/CARRYOVER	1,559,716.41	
FUND BALANCE 12-31	31,157,829.89	
LESS ENCUMBERED	1,720,525.36	
UNENCUMBERED BALANCE 12-01	29,437,304.53	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
101: GENERAL FUND						
TAXES						
101.000.4110: REAL ESTATE PROPERTY TAXES	1,288,157.89	1,607,996.35	1,613,398.13	1,500,000.00	1,648,082.08	1,500,000.00
101.000.4111: PUBLIC UTIL PERSONAL PROP TAX	57,399.29	61,705.68	69,251.82	50,000.00	77,350.82	50,000.00
101.000.4113: TANGIBLE PERSONAL PROPERTY TAX	.00	.00	.00	.00	.00	.00
101.000.4117: PROPERTY TAX-POLICE PENSION	164,809.48	204,132.90	205,367.50	200,000.00	210,237.44	200,000.00
101.000.4118: PROPERTY TAX-FIRE PENSION	164,809.45	204,132.95	205,367.53	200,000.00	210,237.45	200,000.00
101.000.4121: MUNICIPAL INCOME TAX	.00	.00	.00	.00	.00	.00
101.000.4131: HOTEL/MOTEL TAX	430,987.78	443,258.80	448,924.75	410,000.00	485,019.96	410,000.00
101.000.4132: TRAILER TAX (MOBILE HOME TAX)	8.75	6.74	8.84	.00	8.93	.00
101.000.4140: LOCAL GOVT. REVENUE ASSISTANCE	.00	.00	.00	.00	.00	.00
101.000.4141: LOCAL GOVT FUND-COUNTY	783,205.45	799,021.62	758,895.09	700,000.00	832,043.88	700,000.00
101.000.4142: LOCAL GOVT FUND-STATE	132,212.44	137,461.70	129,505.77	125,000.00	146,162.65	125,000.00
101.000.4143: ESTATE TAX	.00	.00	.00	.00	.00	.00
101.000.4144: CIGARETTE TAX	1,233.61	1,517.23	1,169.97	1,000.00	1,193.29	1,000.00
101.000.4145: LIQUOR TAX	59,215.80	7,824.95	75,504.97	20,000.00	41,283.52	20,000.00
101.000.4154: MOTOR VEH LIC-PERMISSIVE TAX	.00	.00	.00	.00	.00	.00
TAXES Total	3,081,639.94	3,467,060.92	3,507,394.47	3,206,000.00	3,651,620.02	3,206,000.00
LICENSE/PERMITS						
101.000.4210: LICENSES	1,200.00	1,400.00	800.00	1,200.00	1,500.00	1,200.00
101.000.4213: MISCELLANEOUS FEES	2,178.50	1,513.50	1,917.50	1,000.00	3,657.00	1,000.00
101.000.4252: PERMITS/APPEALS	47,429.31	43,770.09	83,461.78	40,000.00	57,033.79	40,000.00
LICENSE/PERMITS Total	50,807.81	46,683.59	86,179.28	42,200.00	62,190.79	42,200.00
INTERGOVERNMENTAL						
101.000.4311: FEDERAL GRANTS	1,502.25	.00	625.00	.00	.00	.00
101.000.4331: COMMUNITY DEVELOPMENT GRANTS	50,803.17	34,745.34	1,832.00	.00	3,500.00	.00
101.000.4333: STATE HOMESTEAD/ROLLBACK	190,143.46	233,151.04	239,522.47	160,000.00	243,705.32	200,000.00
101.000.4335: STATE GRANTS	75,187.41	261,061.48	343,469.89	481,700.00	209,252.90	175,200.00
INTERGOVERNMENTAL Total	317,636.29	529,957.86	585,469.36	641,700.00	456,458.22	375,200.00
CHARGES FOR SERVICE						
101.000.4411: REPORT COPIES	1,336.56	1,459.71	944.09	1,000.00	3,004.31	1,000.00
101.000.4413: WEED CUTTING	1,041.90	3,525.25	692.50	3,000.00	5,330.32	3,000.00
101.000.4414: CITY AMBULANCE SERVICE	1,382,582.48	1,359,255.82	1,534,555.96	1,150,000.00	1,600,117.79	1,150,000.00
101.000.4415: RURAL FIRE CONTRACT	779,520.00	775,834.00	816,217.00	800,000.00	866,209.00	750,000.00
101.000.4416: MISCELLANEOUS	6,773.16	43,650.94	29,919.45	5,000.00	14,024.83	5,000.00
101.000.4425: SOLID WASTE BAGS	.00	.00	.00	.00	.00	.00
101.000.4428: CURBSIDE RECYCLING	1,899,471.03	1,940,675.30	2,092,337.08	1,800,000.00	2,103,644.14	1,800,000.00
101.000.4427: CURBSIDE RECYCLING PENALTY	24,487.58	25,142.49	26,488.96	20,000.00	25,205.06	20,000.00
CHARGES FOR SERVICE Total	4,095,212.71	4,149,643.51	4,501,155.04	3,779,000.00	4,617,535.25	3,729,000.00
FINE & FORFEITURES						
101.000.4510: MUNICIPAL COURT FINES	22,811.18	18,120.77	22,816.41	20,000.00	44,330.00	20,000.00
FINE & FORFEITURES Total	22,811.18	18,120.77	22,816.41	20,000.00	44,330.00	20,000.00
MISCELLANEOUS						
101.000.4801: INTEREST EARNINGS	150,284.17	949,752.11	1,495,031.96	850,000.00	1,788,612.20	1,200,000.00
101.000.4612: RENTS/LEASES	116,659.79	114,893.38	114,149.66	75,000.00	114,551.23	75,000.00
101.000.4613: SALE OF ASSETS	469,435.99	12,453.76	11,435.80	1,500.00	28,393.22	1,500.00
101.000.4614: CABLE TV FRANCHISE	168,464.95	160,533.21	145,870.19	120,000.00	127,734.19	120,000.00
101.000.4615: WITNESS FEES	2,892.10	2,916.00	2,412.00	2,000.00	1,674.00	2,000.00
101.000.4616: JURY FEES	.00	.00	.00	.00	200.00	.00
101.000.4621: SPEC ASSESSMENTS- CO AUDITOR	28,050.35	33,853.24	28,887.89	5,000.00	25,167.16	5,000.00
101.000.4645: DONATIONS-MISCELLANEOUS	98,011.49	52,060.00	52,803.00	40,000.00	265,452.42	40,000.00
101.000.4649: MISCELLANEOUS	38,153.19	120,973.09	114,703.00	20,000.00	39,255.88	20,000.00
101.000.4711: SALE OF BONDS	.00	.00	.00	.00	.00	.00
101.000.4921: MISCELLANEOUS REIMBURSEMENTS	16,759.64	7,468.35	48,100.74	7,500.00	63,992.06	7,500.00
101.000.4922: MISCELLANEOUS REFUNDS	34,031.99	31,394.25	26,819.31	25,000.00	42,565.43	25,000.00
101.000.4924: REIMBURSE CLOTHING ALLOWANCE	.00	11.00	.00	.00	.00	.00
101.000.4925: REIMBURSE PERSONNEL EXPENSE	107,479.81	92,024.40	90,974.37	40,000.00	93,215.56	40,000.00
101.000.4926: SUPPLIES & MATERIALS REIMB.	.00	.00	.00	.00	.00	.00
101.000.4927: PROSECUTOR REIMBURSEMENT	132,000.00	137,000.00	141,450.00	138,000.00	130,295.00	136,000.00
101.000.4928: DAMAGE CLAIM REIMBURSEMENT	110,395.08	3,233.00	1,248.88	2,500.00	2,994.61	2,500.00
101.000.4929: INTRA GOVERNMENTAL REVENUE	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
101.000.4936: STATE SALES TAX	.00	264.03	226.99	.00	227.84	.00
101.000.4937: PETTY CASH ADJ/IMPRST CASH RTN	29.96	28.82	2.82	.00	8.02	.00
101.000.4939: LOAN PRINCIPAL REPAYMENT	.00	.00	.00	.00	1,048,309.11	.00
101.000.4990: OPERATING TRANSFERS	23,011,541.19	21,487,500.00	27,292,897.64	10,062,500.00	26,310,656.46	28,690,000.00
MISCELLANEOUS Total	24,782,189.68	23,506,358.44	29,866,814.23	11,689,000.00	30,361,304.39	30,668,500.00
101: GENERAL FUND Total	32,350,297.61	31,716,825.09	38,569,826.79	19,377,900.00	39,193,438.67	38,038,900.00

General Government

101.101

2/5/2026

5331	<p align="center">ARCHITECTS & ENGINEERS</p> <p>20,000 As needed 30,000 Design of City Hall VAV Box Replacement Project 50,000</p>	
5332	<p align="center">ATTORNEYS</p> <p>100,000 Routine as needed, including labor counsel</p>	
5361	<p align="center">MAINTENANCE OF FACILITIES</p> <p>70,000 Routine as needed 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) 25,000 VAV Box Replacements as needed 182,600</p>	
5379	<p align="center">INTRA GOV'T BILLING</p> <p>420,105 Miami County Health District (2026 Approved)</p>	
5382	<p align="center">SUPPORT OF COMMUNITY AGENCIES</p> <p>6,500 Civic Band, not to exceed amount, matches other funds they raise</p>	
5399	<p align="center">OTHER EXPENSES</p> <p>65,000 Fireworks 1 year agreement 100,000 Misc. as needed 150,000 DT/Riverfront Initiatives, Events, Projects. Includes Float Troy 10,000 Wayfinding/branding related 15,000 New Bank Fees - Offset by Revenues; \$30,000 shared 50% 101; 25% ea. Water & Sewer B&C 100,000 America 250 Related 35,200 Website Re-Design \$25,100; App \$10,100 - annual fees 475,200</p>	
5631	<p align="center">FURNITURE & FIXTURES</p> <p>5,000 As needed</p>	
5501	<p align="center">GENERAL FUND TRANSFERS</p> <p>Transfers out:</p>	To Fund #
	0 Street Fund	202
	350,000 Cemetery Fund	205
	2,000,000 P&R Capital Improvement Fund	228
	0 Small Bus. Development Revolving Loan Fund	245
	500,000 Bond Retirement	332
	11,000,000 Capital Improvement Fund	441
	2,500,000 OPWC	442
	750,000 Hobart Arena	707
	0 Pool	708
	55,000 Parking Meter	712
	250,000 Miami Shores	713
	17,405,000	

FUTURE POTENTIAL PRIORITIES

5361	<p align="center">MAINTENANCE OF FACILITIES</p> <p>79,000 25% of cost City Hall VAV Box Replacement Project (approx. 41 of 47), (2027) Replacement of ceiling tiles after VAV Boxes replaced (ea. box \$7,300). \$315,000 total - Share cost btw. 101, 204, 710, 711</p>	
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2025 Budget	2026 Budget	% Difference
4,191,413	19,493,605	365.08%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
101: ADMINISTRATION						
PERSONNEL SERVICES						
101.101.5101: FT/PT EMPLOYEES W/ PERS	910.73	943.85	908.04	.00	813.88	.00
101.101.5102: OVERTIME W/ PERS	.00	.00	.00	.00	.00	.00
101.101.5143: TERMINATION PAY-SICK LEAVE	.00	.00	.00	.00	.00	.00
101.101.5144: TERMINATION PAY-VACATION	.00	.00	.00	.00	.00	.00
101.101.5151: CITY SHARE-PERS PENSIONS	127.50	132.14	127.28	.00	113.93	.00
101.101.5161: LIFE INSURANCE	.00	.00	.00	.00	.00	.00
101.101.5162: HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
101.101.5164: WORKERS COMPENSATION	8.39	1.24	11,756.53	.00	84.45	.00
101.101.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
101.101.5168: MEDICARE	13.20	13.89	13.19	.00	11.83	.00
PERSONNEL SERVICES Total	1,059.82	1,090.92	12,806.02	.00	1,023.87	.00
MATERIALS & SUPPLIES						
101.101.5201: OFFICE MATERIAL & SUPPLIES	2,315.33	2,878.45	3,339.10	2,600.00	1,103.19	2,600.00
101.101.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	1,500.00	838.57	1,500.00
101.101.5203: MEDICAL SUPPLIES	.00	.00	.00	.00	.00	.00
101.101.5207: COMPUTER SUPPLIES	789.57	2,617.43	7,479.20	100.00	5,494.34	7,000.00
101.101.5213: BUILDING MAINTENANCE SUPPLIES	.00	109.22	.00	1,000.00	331.79	1,000.00
101.101.5231: MACH & EQUIP SUPPLIES & PARTS	.00	.00	.00	.00	74.48	.00
101.101.5239: OTHER MATERIALS & SUPPLIES	3,862.76	990.89	3,431.64	600.00	5,931.43	4,000.00
101.101.5241: UNIFORM ALLOWANCE	.00	.00	.00	.00	.00	.00
101.101.5243: SAFETY CLOTHING/EQUIPMENT	.00	.00	59.90	.00	.00	.00
101.101.5244: OTHER CLOTHING/EQUIPMENT	.00	.00	.00	.00	.00	.00
101.101.5254: FUEL-GASOLINE	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	6,767.66	6,595.99	14,309.84	5,800.00	13,773.80	16,100.00
SERVICES						
101.101.5302: RENT/LEASE OF EQUIP/MACH	.00	.00	.00	.00	.00	.00
101.101.5309: RENT/LEASE-OTHER	23,520.00	18,585.00	32,083.80	23,520.00	27,812.00	23,500.00
101.101.5311: NATURAL GAS	1,170.88	570.51	1,337.28	2,000.00	1,876.50	2,000.00
101.101.5312: ELECTRICITY	87,136.11	77,865.70	95,239.04	100,000.00	116,167.56	100,000.00
101.101.5313: WATER/SEWER	43,367.87	46,840.92	56,062.29	45,000.00	60,637.80	55,000.00
101.101.5316: TELEPHONE	24,948.90	22,852.28	34,269.46	100,000.00	33,215.16	50,000.00
101.101.5321: TRAVEL, LODGING, MEALS	568.46	387.70	958.01	500.00	1,647.07	500.00
101.101.5322: TRAINING/REGISTRATION FEES	300.00	8,708.00	.00	100.00	500.00	100.00
101.101.5323: SUBSCRIPTION/PUBLICATION	7,890.00	9,008.00	10,517.00	5,500.00	10,000.00	7,000.00
101.101.5324: MEMBERSHIPS	6,853.85	7,139.48	7,270.59	6,400.00	7,511.09	7,000.00
101.101.5331: ARCHITECTS AND ENGINEERS	4,600.00	.00	.00	20,000.00	.00	50,000.00
101.101.5332: ATTORNEYS	161,772.93	79,700.54	122,990.10	100,000.00	120,888.08	100,000.00
101.101.5333: ACCOUNTING/AUDITING	38,005.50	39,635.00	45,894.90	41,000.00	35,000.00	40,000.00
101.101.5334: MANAGEMENT CONSULTANTS	6,330.00	15,000.00	7,500.00	7,000.00	.00	7,000.00
101.101.5336: HEALTH SERVICES	9,336.20	12,535.41	11,642.43	9,000.00	13,047.36	10,000.00
101.101.5338: PERSONAL SERVICE CONTRACTS	20,200.48	18,907.84	15,634.02	48,000.00	18,087.42	40,000.00
101.101.5339: MISCELLANEOUS SERVICES	57,026.79	67,070.09	87,793.26	30,000.00	106,627.44	48,000.00
101.101.5341: COURT COSTS	.00	.00	448.13	.00	.00	.00
101.101.5342: FILING FEES	2,306.00	916.90	294.00	1,000.00	1,612.80	1,000.00
101.101.5345: WITNESS FEES	30.00	24.00	.00	100.00	12.00	100.00
101.101.5359: INSURANCE POOL	61,704.03	60,959.86	71,710.79	77,000.00	73,309.95	85,000.00
101.101.5381: MAINT. OF FACILITIES	51,524.61	46,284.93	61,637.90	70,000.00	102,188.74	182,800.00
101.101.5363: MAINT. MACH/EQUIP.	.00	.00	.00	.00	.00	.00
101.101.5369: MAINTENANCE OTHER	.00	27.30	144.16	.00	401.99	100.00
101.101.5371: ELECTION EXPENSE	.00	.00	.00	.00	.00	.00
101.101.5374: AUDITOR/TREAS. FEES	39,042.80	70,914.29	39,499.73	42,000.00	36,778.13	42,000.00
101.101.5378: PRISONER MAINTENANCE	.00	.00	.00	.00	.00	.00
101.101.5379: OTHER INTER/INTRA GOVT BILLING	274,405.38	466,685.50	302,657.16	412,193.00	412,192.67	420,105.00
101.101.5381: POSTAGE	217.59	154.05	200.00	4,000.00	31.68	4,000.00
101.101.5382: SUPPORT OF COMMUNITY AGENCIES	.00	5,000.00	6,500.00	6,500.00	75,000.00	6,500.00
101.101.5383: TAXES & ASSESSMENTS	81,879.17	81,128.78	89,187.27	90,000.00	91,434.11	90,000.00
101.101.5384: MILEAGE REIMBURSEMENT	.00	527.01	192.56	.00	.00	.00
101.101.5386: ADVERTISING	17,819.18	12,700.85	13,983.15	17,000.00	8,556.85	17,000.00
101.101.5367: PHOTOGRAPHY	.00	.00	.00	.00	.00	.00
101.101.5369: OTHER COMMUNICATION EXPENSE	64,687.37	60,193.80	55,540.00	68,000.00	61,345.01	68,000.00
101.101.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
101.101.5398: PRINTING EXPENSE	1,487.98	7,608.81	2,546.71	6,000.00	.00	8,000.00
101.101.5399: OTHER EXPENSE FOR OPERATIONS	273,291.48	296,718.34	254,127.67	415,000.00	235,362.90	475,200.00
SERVICES Total	1,361,403.14	1,534,444.87	1,427,861.43	1,744,813.00	1,648,982.61	1,937,705.00
OTHER DISBURSEMENTS						
101.101.5501: PERMANENT FUND TRANSFERS	11,950,208.80	5,130,000.00	1,594,700.00	1,605,000.00	14,376,350.00	17,505,000.00
101.101.5502: ADVANCES TO FUNDS	.00	.00	.00	.00	.00	.00
101.101.5511: REFUND-CURRENT YR REVENUE	2,501.48	298.58	1,066.84	300.00	110.83	300.00
101.101.5512: REFUND-PRIOR YR REVENUE	.00	3,600.00	.00	2,000.00	.00	2,000.00
101.101.5524: ACCRUED INTEREST	4,392.93	4,531.55	5,490.53	25,000.00	9,072.93	20,000.00
101.101.5525: REMITTANCE OF STATE SALES TAX	266.22	252.25	228.25	500.00	228.44	500.00
101.101.5528: LOAN DISTRIBUTION	.00	.00	.00	800,000.00	.00	.00
101.101.5527: PREMIUM ON INVESTMENTS	.00	2,488.48	1,888.42	18,000.00	1,520.40	5,000.00
101.101.5535: DAMAGE CLAIMS	47,960.82	.00	.00	2,000.00	.00	2,000.00
101.101.5541: REIMBURSEMENTS	.00	.00	.00	.00	.00	.00
101.101.5542: PETTY CASH ESTAB/INCRSD/DECRSD	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	12,005,330.25	5,141,166.86	1,603,374.04	2,252,800.00	14,387,282.60	17,534,800.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
CAPITAL OUTLAY						
101.101.5601: LAND PURCHASE	.00	.00	.00	.00	.00	.00
101.101.5602: LAND IMPROVEMENTS	.00	.00	.00	.00	.00	.00
101.101.5612: STRUCTURES OTHER THAN BLDGS	.00	20,000.00	.00	.00	.00	.00
101.101.5631: FURNITURE & FIXTURES	4,163.60	706.60	.00	125,000.00	119,816.79	5,000.00
101.101.5632: VEHICLES	.00	.00	43,082.65	.00	18.50	.00
101.101.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
101.101.5637: COMPUTER HARDWARE/SOFTWARE	683.73	28,364.61	2,726.26	63,000.00	75,825.46	.00
101.101.5639: OTHER EQUIPMENT	.00	.00	868.56	.00	.00	.00
CAPITAL OUTLAY Total	4,847.33	49,071.21	46,677.47	188,000.00	195,660.75	5,000.00
101: ADMINISTRATION Total	13,378,408.20	6,732,369.85	3,105,026.80	4,191,413.00	16,246,723.63	19,493,605.00

**2026-2030 Capital Improvement Plan
General Government - Fund 101.101**

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST 2026
City Hall VAV Box Replacement Project		1		\$0	\$79,000	\$0	\$0	\$0	\$79,000	\$0
LED Lighting Project		2		\$87,600	\$0	\$0	\$0	\$0	\$87,600	\$87,600
Total				\$87,600	\$79,000	\$0	\$0	\$0	\$166,600	\$ -

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. 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**

Council

101.102

2/5/2026

5101 SALARIES
 82,863 9 Council members @ \$9,207
 9,863 Council President
 3,600 Clerk
 96,326 Total

5321/5322 TRAVEL & TRAINING
 1,400 Misc. as needed

5399 OTHER EXPENSES FOR OPERATION
 4,000 Bound books, min & legis

2025 Budget 2026 Budget % Difference
 125,619 128,931 2.64%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
102: CITY COUNCIL						
PERSONNEL SERVICES						
101.102.5101: FT/PT EMPLOYEES W/ PERS	86,946.00	92,422.00	94,504.00	94,504.00	94,504.00	96,326.00
101.102.5141: SALARIES NON-PENSION EMPLOYEES	.00	.00	.00	.00	.00	.00
101.102.5151: CITY SHARE-PERS PENSIONS	12,143.12	12,871.77	13,209.38	13,235.00	13,230.24	13,490.00
101.102.5153: CITYS SHARE-SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
101.102.5161: LIFE INSURANCE	63.60	63.60	63.60	65.00	63.60	85.00
101.102.5162: HEALTH INSURANCE	18,424.70	16,885.66	3,547.36	7,800.00	7,433.82	7,800.00
101.102.5163: CITYS CONTRIBUTION HSA	2,500.00	500.00	.00	750.00	.00	.00
101.102.5164: WORKERS COMPENSATION	1,289.92	954.93	1,077.92	2,840.00	1,407.88	2,600.00
101.102.5166: MEDICARE	1,224.45	1,289.73	1,303.22	1,375.00	1,306.13	1,400.00
PERSONNEL SERVICES Total	122,591.79	124,987.71	113,705.48	120,569.00	117,945.67	121,881.00
MATERIALS & SUPPLIES						
101.102.5201: OFFICE MATERIAL & SUPPLIES	.00	.00	.00	100.00	.00	100.00
101.102.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	100.00	.00	100.00
101.102.5207: COMPUTER SUPPLIES	.00	.00	.00	.00	.00	.00
101.102.5239: OTHER MATERIALS & SUPPLIES	106.50	53.25	106.50	.00	106.50	.00
MATERIALS & SUPPLIES Total	106.50	53.25	106.50	200.00	106.50	200.00
SERVICES						
101.102.5321: TRAVEL, LODGING, MEALS	584.71	670.00	300.00	1,000.00	660.00	1,000.00
101.102.5322: TRAINING/REGISTRATION FEES	57.00	.00	160.00	400.00	.00	400.00
101.102.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	150.00	.00	150.00
101.102.5324: MEMBERSHIPS	.00	.00	.00	350.00	.00	350.00
101.102.5339: MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
101.102.5342: FILING FEES	.00	.00	.00	600.00	.00	600.00
101.102.5363: MAINT. MACH/EQUIP	.00	.00	.00	.00	.00	.00
101.102.5361: POSTAGE	121.17	.00	200.00	300.00	.00	300.00
101.102.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	50.00	.00	50.00
101.102.5399: OTHER EXPENSE FOR OPERATIONS	.00	21.56	40.46	2,000.00	24.58	4,000.00
SERVICES Total	762.88	691.56	700.46	4,850.00	684.58	6,850.00
CAPITAL OUTLAY						
101.102.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
101.102.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
102: CITY COUNCIL Total	123,461.17	125,732.52	114,512.48	125,619.00	118,736.75	128,931.00

Mayor

2/5/2026

101.103

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

2025 Budget 2026 Budget % Difference
67,725 69,602 2.77%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
103: MAYOR						
PERSONNEL SERVICES						
101.103.5101: FT/PT/EMPLOYEES W/ PERS	23,580.00	23,580.00	24,287.00	24,895.00	24,895.00	25,392.00
101.103.5151: CITY SHARE-PERS PENSIONS	3,301.23	3,301.23	3,392.82	3,485.00	3,478.76	3,555.00
101.103.5161: LIFE INSURANCE	63.80	63.80	63.80	65.00	21.56	65.00
101.103.5162: HEALTH INSURANCE	18,791.68	19,504.70	19,525.19	20,565.00	20,625.99	21,620.00
101.103.5163: CITY CONTRIBUTION HSA	2,850.00	2,000.00	2,150.00	1,500.00	2,450.00	1,800.00
101.103.5164: WORKERS COMPENSATION	241.97	182.58	198.39	750.00	202.03	750.00
101.103.5166: MEDICARE	209.09	193.72	195.43	385.00	198.93	370.00
PERSONNEL SERVICES Total	49,037.57	48,825.83	49,812.23	51,825.00	51,872.29	53,552.00
MATERIALS & SUPPLIES						
101.103.5201: OFFICE MATERIAL & SUPPLIES	3.52	3.00	.00	200.00	48.66	200.00
101.103.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	100.00	.00	100.00
101.103.5207: COMPUTER SUPPLIES	.00	.00	.00	50.00	.00	.00
101.103.5210: FOOD	.00	.00	.00	.00	.00	.00
101.103.5239: OTHER MATERIALS & SUPPLIES	270.64	3,479.23	166.95	5,000.00	2,069.99	5,000.00
MATERIALS & SUPPLIES Total	274.16	3,482.23	166.95	5,350.00	2,118.65	5,300.00
SERVICES						
101.103.5316: TELEPHONE	.00	.00	.00	.00	.00	.00
101.103.5321: TRAVEL, LODGING, MEALS	1,525.73	7,563.86	1,641.14	7,000.00	7,746.34	7,000.00
101.103.5322: TRAINING/REGISTRATION FEES	695.61	686.00	521.45	1,000.00	514.75	1,000.00
101.103.5323: SUBSCRIPTION/PUBLICATION	241.00	290.00	245.00	300.00	200.00	300.00
101.103.5324: MEMBERSHIPS	550.00	450.00	650.00	700.00	650.00	700.00
101.103.5381: POSTAGE	62.34	.00	200.00	250.00	151.00	250.00
101.103.5384: MILEAGE REIMBURSEMENT	376.92	658.57	.00	500.00	421.40	500.00
101.103.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
101.103.5399: OTHER EXPENSE FOR OPERATIONS	185.00	632.48	569.29	1,000.00	922.07	1,000.00
SERVICES Total	3,636.80	10,278.89	3,826.88	10,750.00	10,605.56	10,750.00
CAPITAL OUTLAY						
101.103.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
101.103.5637: COMPUTER HARDWARE/SOFTWARE	.00	.00	.00	.00	.00	.00
101.103.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
103: MAYOR Total	52,948.53	62,586.95	53,806.06	67,725.00	64,598.50	69,602.00

Auditor

101.104

2/5/2026

5101

SALARIES

65,301 Auditor
89,228 Chief Deputy Auditor
150,002 2 Deputy Auditors
304,531
5,400 Opt out payment - Health Ins.
309,931
2,915 EIP
312,846

5335

EDP CONSULTANTS

12,000 As Needed

FUTURE POTENTIAL PRIORITIES

5691

FURNITURE & FIXTURES

65,000 Possible Carpet/Furniture Updates (2027)

2025 Budget	2026 Budget	% Difference
483,349	536,361	10.97%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
104: AUDITOR						
PERSONNEL SERVICES						
101.104.5101: FT/PT EMPLOYEES W/ PERS	249,872.80	256,290.29	285,648.93	294,874.00	300,950.31	309,931.00
101.104.5104: EDUCATIONAL INCENTIVE	.00	.00	2,915.00	.00	2,915.00	2,915.00
101.104.5143: TERMINATION PAY-SICK LEAVE	4,495.04	.00	.00	.00	.00	.00
101.104.5144: TERMINATION PAY-VACATION	10,272.90	.00	.00	.00	.00	.00
101.104.5151: CITY SHARE-PERS PENSIONS	34,452.92	34,845.41	38,752.02	41,285.00	40,889.35	43,800.00
101.104.5181: LIFE INSURANCE	259.70	254.40	254.40	260.00	338.44	260.00
101.104.5182: HEALTH INSURANCE	23,893.63	20,040.62	20,540.18	21,625.00	21,004.17	43,140.00
101.104.5183: CITY'S CONTRIBUTION HSA	3,600.00	2,150.00	1,900.00	2,100.00	2,450.00	2,400.00
101.104.5184: WORKERS COMPENSATION	3,785.63	3,825.77	3,439.70	8,850.00	4,148.37	9,300.00
101.104.5188: MEDICARE	3,730.50	3,607.31	4,069.84	4,280.00	4,251.17	4,540.00
PERSONNEL SERVICES Total	334,362.92	321,013.80	357,520.07	373,274.00	376,946.81	416,286.00
MATERIALS & SUPPLIES						
101.104.5201: OFFICE MATERIAL & SUPPLIES	1,107.96	2,094.48	1,322.39	1,500.00	1,794.56	1,500.00
101.104.5207: COMPUTER SUPPLIES	1,086.49	2,691.17	1,716.40	1,250.00	386.97	1,250.00
101.104.5231: MACH & EQUIP SUPPLIES & PARTS	119.00	.00	319.54	.00	.00	.00
101.104.5239: OTHER MATERIALS & SUPPLIES	142.17	368.74	476.87	.00	43.41	.00
MATERIALS & SUPPLIES Total	2,455.62	5,154.39	3,837.20	2,750.00	2,224.94	2,750.00
SERVICES						
101.104.5309: RENT/LEASE-OTHER	.00	.00	.00	.00	.00	.00
101.104.5321: TRAVEL, LODGING, MEALS	20.00	25.00	70.53	250.00	30.00	250.00
101.104.5322: TRAINING/REGISTRATION FEES	.00	3,080.00	25.00	125.00	.00	125.00
101.104.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	.00	.00
101.104.5324: MEMBERSHIPS	225.00	425.00	325.00	450.00	375.00	450.00
101.104.5333: ACCOUNTING/AUDITING	50,765.00	56,600.00	58,210.00	68,000.00	64,700.00	75,000.00
101.104.5335: EDP CONSULTANTS	7,370.00	4,180.00	4,895.00	12,000.00	.00	12,000.00
101.104.5338: PERSONAL SERVICE CONTRACTS	.00	.00	.00	.00	.00	.00
101.104.5339: MISCELLANEOUS SERVICES	14,408.07	18,042.64	16,236.81	25,000.00	17,789.06	25,000.00
101.104.5363: MAINT. MACH/EQUIP	.00	.00	.00	.00	494.38	600.00
101.104.5381: POSTAGE	1,700.00	1,778.40	1,720.52	2,500.00	2,500.00	2,500.00
101.104.5384: MILEAGE REIMBURSEMENT	278.46	.00	.00	100.00	.00	100.00
101.104.5386: ADVERTISING	.00	.00	.00	300.00	.00	300.00
101.104.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
101.104.5398: PRINTING EXPENSE	.00	.00	.00	.00	.00	.00
101.104.5399: OTHER EXPENSE FOR OPERATIONS	546.35	585.88	589.99	600.00	530.00	1,000.00
SERVICES Total	75,312.88	84,674.92	82,052.85	107,325.00	86,398.44	117,325.00
CAPITAL OUTLAY						
101.104.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
101.104.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
101.104.5637: COMPUTER HARDWARE/SOFTWARE	1,348.00	1,389.42	1,599.96	.00	2,524.62	.00
101.104.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	1,348.00	1,389.42	1,599.96	.00	2,524.62	.00
104: AUDITOR Total	413,477.42	412,232.53	445,010.10	483,349.00	468,094.81	536,361.00

**2026-2030 Capital Improvement Plan
Auditor - Fund 101.104**

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST 2026
Possible Carpet/Furniture Updates				\$0	\$65,000	\$0	\$0	\$0	\$65,000	\$ -
Total				\$0	\$65,000	\$0	\$0	\$0	\$65,000	\$ -

*Estimated

Treasurer

101.105

2/5/2026

5101 SALARIES
5,962 Treasurer

2025 Budget 2026 Budget % Difference
6,908 7,057 2.16%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
105: TREASURER						
PERSONNEL SERVICES						
101.105.5101: FT/PT EMPLOYEES W/ PERS	5,536.00	5,075.00	5,788.00	5,788.00	5,788.00	5,962.00
101.105.5151: CITY SHARE-PERS PENSIONS	773.19	792.91	809.02	810.00	810.36	835.00
101.105.5164: WORKERS COMPENSATION	91.10	80.36	76.18	175.00	94.30	170.00
101.105.5166: MEDICARE	80.28	82.32	83.88	85.00	83.88	90.00
PERSONNEL SERVICES Total	6,480.57	6,630.59	6,757.08	6,858.00	6,776.54	7,057.00
SERVICES						
101.105.5309: RENT/LEASE-OTHER	.00	.00	.00	.00	.00	.00
101.105.5322: TRAINING/REGISTRATION FEES	.00	.00	.00	.00	.00	.00
101.105.5324: MEMBERSHIPS	.00	.00	.00	50.00	.00	.00
SERVICES Total	.00	.00	.00	50.00	.00	.00
105: TREASURER Total	6,480.57	6,630.59	6,757.08	6,908.00	6,776.54	7,057.00

Law Director

101.106

2/5/2026

	SALARIES	
5101	65,301	Law Director
	70,516	Legal Sec.
	135,817	
5332	ATTORNEYS	
	256,910	Public Defender (\$24,410); Outside Attorneys as necessary (\$15,000); Office Clerical Support (\$22,500); Asst. Law Dir. Services (\$195,000 with \$138,000 flow through paid by County for Pros. Services.)
5339	MISCELLANEOUS SERVICES	
	1,500	Annual Routine (\$1,000); Re Marsy's Law (\$500)

2025 Budget	2026 Budget	% Difference
460,504	474,637	3.07%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
106: LAW DIRECTOR						
PERSONNEL SERVICES						
101.106.5101: FT/PT/EMPLOYEES W/ PERS	106,407.20	107,788.80	122,744.19	124,689.00	130,752.69	135,817.00
101.106.5141: SALARIES NON-PENSION EMPLOYEES	.00	.00	.00	.00	.00	.00
101.106.5143: TERMINATION PAY-SICK LEAVE	.00	.00	.00	.00	.00	.00
101.106.5144: TERMINATION PAY-VACATION	.00	.00	.00	.00	.00	.00
101.106.5151: CITY SHARE-PERS PENSIONS	14,645.61	14,831.46	16,711.39	17,460.00	17,676.24	19,020.00
101.106.5153: CITYS SHARE-SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
101.106.5161: LIFE INSURANCE	127.20	127.20	127.20	130.00	182.98	130.00
101.106.5162: HEALTH INSURANCE	25,736.28	26,710.72	27,467.38	28,900.00	28,141.76	29,490.00
101.106.5163: CITYS CONTRIBUTION HSA	3,750.00	2,850.00	2,250.00	2,850.00	2,700.00	3,300.00
101.106.5164: WORKERS COMPENSATION	1,823.74	1,565.72	1,382.13	3,745.00	1,649.06	4,000.00
101.106.5166: MEDICARE	1,488.95	1,479.17	1,889.09	1,810.00	1,800.10	1,970.00
PERSONNEL SERVICES Total	153,956.98	155,353.07	172,381.38	179,594.00	183,302.83	193,727.00
MATERIALS & SUPPLIES						
101.106.5201: OFFICE MATERIAL & SUPPLIES	492.19	625.38	595.35	600.00	453.51	600.00
101.106.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	50.00	.00	50.00
101.106.5239: OTHER MATERIALS & SUPPLIES	.00	.00	.00	300.00	6.72	300.00
MATERIALS & SUPPLIES Total	492.19	625.38	595.35	950.00	460.23	950.00
SERVICES						
101.106.5302: RENT/LEASE OF EQUIP/MACH	.00	.00	.00	.00	.00	.00
101.106.5309: RENT/LEASE-OTHER	1,099.10	1,092.71	1,092.00	3,000.00	1,092.00	3,000.00
101.106.5316: TELEPHONE	.00	.00	.00	700.00	.00	700.00
101.106.5321: TRAVEL, LODGING, MEALS	20.00	.00	.00	500.00	.00	500.00
101.106.5322: TRAINING/REGISTRATION FEES	500.00	94.00	.00	2,500.00	.00	2,500.00
101.106.5323: SUBSCRIPTION/PUBLICATION	13,378.70	6,289.40	9,490.90	11,000.00	9,236.43	11,000.00
101.106.5324: MEMBERSHIPS	.00	1,700.00	.00	1,000.00	850.00	1,000.00
101.106.5332: ATTORNEYS	229,201.35	234,201.35	247,275.35	256,910.00	246,749.35	256,910.00
101.106.5338: PERSONAL SERVICE CONTRACTS	.00	.00	.00	.00	.00	.00
101.106.5339: MISCELLANEOUS SERVICES	416.74	2,073.95	603.00	1,500.00	417.61	1,500.00
101.106.5341: COURT COSTS	.00	1,200.00	460.00	.00	114.50	.00
101.106.5342: FILING FEES	126.50	1,399.00	38.00	800.00	120.00	800.00
101.106.5383: MAINT. MACH/EQUIP	812.42	684.61	933.08	900.00	1,343.73	900.00
101.106.5381: POSTAGE	416.00	330.00	559.00	750.00	521.00	750.00
101.106.5384: MILEAGE REIMBURSEMENT	.00	10.00	.00	300.00	.00	300.00
101.106.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	100.00	.00	100.00
101.106.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	.00	.00	.00
SERVICES Total	245,970.81	249,275.22	260,451.33	279,960.00	262,444.62	279,960.00
CAPITAL OUTLAY						
101.106.5637: COMPUTER HARDWARE/SOFTWARE	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
106: LAW DIRECTOR Total	400,419.98	405,253.67	433,428.06	460,504.00	446,207.68	474,637.00

Service Director

101.107

2/5/2026

5101

SALARIES

213,712 Director
97,733 Adm Asst
69,291 Clerk
60,000 Management Analyst 2
43,408 Communications Coordinator (60%) (20% in each Water and Sewer)
484,144
10,000 Intern
2,900 EIP
497,044

5321/5322

TRAVEL & TRAINING

20,000 ICMA, OCMA, OML, Bond Rating,
Trade Mission

2025 Budget	2026 Budget	% Difference
711,042	714,339	0.46%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
107: SERVICE DIRECTOR						
PERSONNEL SERVICES						
101.107.5101: FT/PT EMPLOYEES W/ PERS	444,128.88	457,527.53	482,133.23	487,742.00	440,229.77	494,144.00
101.107.5104: EDUCATIONAL INCENTIVE EXEMPT FROM FLSA	3,630.00	3,630.00	2,904.00	2,900.00	2,904.00	2,900.00
101.107.5143: TERMINATION PAY-SICK LEAVE	.00	.00	.00	.00	142.35	.00
101.107.5144: TERMINATION PAY-VACATION	.00	.00	.00	.00	.00	.00
101.107.5151: CITY SHARE-PERS PENSIONS	60,889.96	62,355.91	65,926.57	87,600.00	59,986.79	70,000.00
101.107.5161: LIFE INSURANCE	318.00	318.00	298.92	300.00	403.54	300.00
101.107.5162: HEALTH INSURANCE	60,235.77	72,967.53	72,773.47	75,765.00	61,332.30	77,100.00
101.107.5163: CITY'S CONTRIBUTION TO HSA	8,200.00	4,750.00	3,500.00	4,350.00	3,380.00	4,890.00
101.107.5164: WORKERS COMPENSATION	7,272.23	7,333.34	5,784.93	14,720.00	7,390.89	15,000.00
101.107.5168: MEDICARE	6,100.79	6,270.14	6,824.49	7,240.00	6,065.80	7,355.00
PERSONNEL SERVICES Total	588,575.63	615,152.45	639,945.61	660,617.00	581,835.44	671,689.00
MATERIALS & SUPPLIES						
101.107.5201: OFFICE MATERIAL & SUPPLIES	1,209.66	703.59	822.86	1,000.00	493.75	1,000.00
101.107.5202: REPRODUCTION/PRINTING/PHOTO	2,852.15	3,282.32	3,268.34	2,900.00	4,897.17	3,500.00
101.107.5203: MEDICAL SUPPLIES	.00	.00	.00	25.00	.00	25.00
101.107.5207: COMPUTER SUPPLIES	83.98	.00	19.97	800.00	.00	700.00
101.107.5231: MACH & EQUIP SUPPLIES & PARTS	.00	.00	.00	.00	.00	.00
101.107.5239: OTHER MATERIALS & SUPPLIES	.00	26.99	103.24	200.00	214.55	225.00
101.107.5254: FUEL-GASOLINE	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	4,145.79	4,012.90	4,214.41	4,925.00	5,605.47	5,450.00
SERVICES						
101.107.5309: RENT/LEASE OTHER	.00	.00	.00	.00	.00	.00
101.107.5316: TELEPHONE	.00	.00	.00	.00	.00	.00
101.107.5321: TRAVEL, LODGING, MEALS	8,976.24	10,586.86	9,587.87	15,000.00	12,342.25	15,000.00
101.107.5322: TRAINING/REGISTRATION FEES	3,645.17	2,091.00	2,680.20	5,000.00	980.00	5,000.00
101.107.5323: SUBSCRIPTION/PUBLICATION	961.71	1,608.80	1,221.52	1,300.00	1,423.91	1,300.00
101.107.5324: MEMBERSHIPS	2,396.88	2,393.35	2,510.00	2,500.00	2,805.00	2,500.00
101.107.5339: MISCELLANEOUS SERVICES	.00	.00	117.99	10,000.00	.00	1,000.00
101.107.5363: MAINT. MACH/EQUIP	3,151.17	3,282.32	3,268.36	2,800.00	4,897.25	3,500.00
101.107.5364: MAINT. LICENSED VEHICLES	.00	.00	.00	.00	.00	.00
101.107.5367: MAINT. COMMUNICATIONS EQUIP	.00	.00	.00	.00	.00	.00
101.107.5381: POSTAGE	231.43	226.48	368.94	500.00	387.02	500.00
101.107.5364: MILEAGE REIMBURSEMENT	348.24	27.64	.00	300.00	.00	300.00
101.107.5387: PHOTOGRAPHY	.00	.00	.00	.00	.00	.00
101.107.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	100.00	.00	100.00
101.107.5398: PRINTING EXPENSE	.00	.00	.00	.00	.00	.00
101.107.5399: OTHER EXPENSE FOR OPERATIONS	6,061.93	6,641.52	6,151.69	8,000.00	8,778.62	8,000.00
SERVICES Total	25,772.77	26,857.97	26,108.57	45,500.00	31,614.05	37,200.00
CAPITAL OUTLAY						
101.107.5631: FURNITURE & FIXTURES	.00	.00	1,344.98	.00	.00	.00
101.107.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
101.107.5637: COMPUTER HARDWARE/SOFTWARE	1,850.75	.00	159.88	.00	495.63	.00
101.107.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	1,850.75	.00	1,504.84	.00	495.63	.00
107: SERVICE DIRECTOR Total	620,344.94	646,023.32	671,771.43	711,042.00	619,550.59	714,339.00

Engineering

101.108

2/5/2026

5101

SALARIES

72,548 50% City Engineer (25% ea. Water & Sewer Adm)
68,255 50% Asst. City Eng. (25% ea. Water & Sewer Adm)
117,461 Project Manager
25,319 Project Manager (25% ea. Engineering, Storm, Water Adm., Sewer Adm)
101,447 1 Engineering Tech.
26,700 Engineering Tech. (1/3 ea. Engineering, Water Adm, Sewer Adm)
411,730
900 EIP (1/3 in each Eng., Water Adm., Sewer Adm)
412,630
2,000 OT
414,630

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

2,000 Engineering Seminars/Workshops

5331

ARCHITECTS/ENGINEERS

75,000 Routine, as needed

2025 Budget
634,267

2026 Budget % Difference
679,485 7.13%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
108: ENGINEERING						
PERSONNEL SERVICES						
101.108.5101: FT/PT EMPLOYEES W/ PERS	330,925.63	345,002.22	363,878.42	375,397.00	391,882.58	412,630.00
101.108.5102: OVERTIME W/ PERS	736.24	641.58	854.01	2,000.00	.00	2,000.00
101.108.5104: EDUCATIONAL INCENTIVE EXPENT FROM FLSA	.00	.00	374.00	.00	.00	.00
101.108.5143: TERMINATION PAY-SICK LEAVE	.00	.00	.00	.00	.00	.00
101.108.5144: TERMINATION PAY-VACATION	.00	.00	.00	.00	1,173.90	.00
101.108.5151: CITY SHARE-PERS PENSIONS	45,813.28	47,630.45	50,144.35	52,840.00	53,740.04	58,100.00
101.108.5161: LIFE INSURANCE	212.20	212.40	212.40	220.00	283.48	245.00
101.108.5162: HEALTH INSURANCE	52,099.55	54,110.38	50,215.19	56,760.00	51,225.38	56,395.00
101.108.5163: CITYS CONTRIBUTION HSA	7,000.00	4,485.00	4,810.00	5,100.00	5,068.75	5,450.00
101.108.5164: WORKERS COMPENSATION	4,639.18	4,463.70	4,063.42	11,325.00	5,518.91	12,000.00
101.108.5168: MEDICARE	4,573.64	4,754.93	5,013.35	5,475.00	5,426.71	6,015.00
PERSONNEL SERVICES Total	445,799.72	461,300.66	479,565.14	509,117.00	514,319.75	552,835.00
MATERIALS & SUPPLIES						
101.108.5201: OFFICE MATERIAL & SUPPLIES	480.52	601.44	757.65	1,000.00	307.86	1,000.00
101.108.5202: REPRODUCTION/PRINTING/PHOTO	281.80	105.20	51.50	400.00	96.50	400.00
101.108.5207: COMPUTER SUPPLIES	5,748.81	2,630.92	35.99	3,000.00	763.09	3,000.00
101.108.5213: BUILDING MAINTENANCE SUPPLIES	.00	2.99	.00	.00	.00	.00
101.108.5231: MACH & EQUIP SUPPLIES & PARTS	.00	197.92	24.98	1,000.00	.00	1,000.00
101.108.5239: OTHER MATERIALS & SUPPLIES	6.49	127.73	735.86	2,500.00	360.51	2,500.00
101.108.5241: UNIFORM ALLOWANCE	440.97	476.99	.00	500.00	.00	500.00
101.108.5243: SAFETY CLQTHING/EQUIPMENT	728.11	715.38	.00	750.00	1,258.31	750.00
101.108.5251: LICENSED VEHICLE SUPPLY/PARTS	75.29	.00	.00	.00	.00	.00
101.108.5254: FUEL-GASOLINE	5,597.54	3,453.41	2,684.32	4,000.00	2,548.03	4,000.00
101.108.5255: NON-LICENSED MACH & EQUIP	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	13,359.53	8,311.98	4,290.30	13,150.00	5,324.30	13,150.00
SERVICES						
101.108.5302: RENT/LEASE OF EQUIP/MACH	6,246.82	5,954.88	7,245.68	4,500.00	6,772.06	6,000.00
101.108.5309: RENT/LEASE OTHER	.00	.00	.00	100.00	.00	100.00
101.108.5321: TRAVEL, LODGING, MEALS	468.85	1,530.33	92.82	800.00	146.60	800.00
101.108.5322: TRAINING/REGISTRATION FEES	855.48	828.00	1,695.85	1,200.00	473.00	1,200.00
101.108.5323: SUBSCRIPTION/PUBLICATION	111.00	150.00	75.00	500.00	75.00	500.00
101.108.5324: MEMBERSHIPS	1,170.00	1,630.04	586.86	2,000.00	1,514.38	2,000.00
101.108.5331: ARCHITECTS AND ENGINEERS	57,723.37	114,864.16	68,690.00	75,000.00	21,364.75	75,000.00
101.108.5334: MANAGEMENT CONSULTANTS	2,248.74	2,545.73	2,464.36	2,500.00	2,193.60	2,500.00
101.108.5336: HEALTH SERVICES	.00	.00	.00	.00	.00	.00
101.108.5338: PERSONAL SERVICE CONTRACTS	.00	.00	.00	.00	.00	.00
101.108.5339: MISCELLANEOUS SERVICES	3,132.79	1,100.00	222.00	6,000.00	13,221.92	6,000.00
101.108.5342: FILING FEES	.00	.00	.00	.00	.00	.00
101.108.5359: INSURANCE POOL	.00	.00	.00	.00	.00	.00
101.108.5361: MAINT. OF FACILITIES	.00	.00	.00	250.00	.00	250.00
101.108.5363: MAINT. MACH/EQUIP	3,852.85	3,528.57	3,685.74	4,000.00	.00	4,000.00
101.108.5364: MAINT. LICENSED VEHICLES	1,442.71	4,834.01	9,342.47	5,000.00	1,846.02	5,000.00
101.108.5367: MAINT. COMMUNICATIONS EQUIP	.00	.00	.00	4,000.00	.00	4,000.00
101.108.5369: MAINTENANCE-OTHER	74.52	22.78	69.77	1,000.00	.00	1,000.00
101.108.5381: POSTAGE	1,005.54	1,529.13	171.24	2,000.00	6.42	2,000.00
101.108.5384: MILEAGE REIMBURSEMENT	.00	109.65	.00	150.00	.00	150.00
101.108.5386: ADVERTISING	.00	.00	.00	1,500.00	.00	1,500.00
101.108.5387: PHOTOGRAPHY	.00	.00	.00	200.00	.00	200.00
101.108.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	500.00	129.30	500.00
101.108.5398: PRINTING EXPENSE	73.53	121.08	448.05	200.00	150.13	200.00
101.108.5399: OTHER EXPENSE FOR OPERATIONS	16.03	7,219.09	179.89	500.00	86.40	500.00
SERVICES Total	78,422.01	145,967.25	94,969.73	111,900.00	47,979.56	113,400.00
OTHER DISBURSEMENTS						
101.108.5511: REFUND-CURRENT YR REVENUE	.00	.00	.00	100.00	150.00	100.00
OTHER DISBURSEMENTS Total	.00	.00	.00	100.00	150.00	100.00
CAPITAL OUTLAY						
101.108.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	2,308.32	.00
101.108.5632: VEHICLES	.00	.00	.00	.00	.00	.00
101.108.5633: MACHINERY & EQUIPMENT	.00	39.99	.00	.00	.00	.00
101.108.5637: CQMPUTER HARDWARE/SOFTWARE	6,525.15	99.99	3,368.91	.00	1,881.83	.00
101.108.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	6,525.15	139.98	3,368.91	.00	4,190.15	.00
108: ENGINEERING Total	544,106.41	615,719.87	582,194.08	634,267.00	571,963.76	679,465.00

Civil Service

101.109

2/5/2026

5101 SALARIES
 4,734 Secretary
 300 Commission members
 5,034

5339 MISCELLANEOUS SERVICES
 5,000 Includes Exams as needed

2025 Budget 2026 Budget % Difference
 13,764 13,764 0.00%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
109: CIVIL SERVICE						
PERSONNEL SERVICES						
101.109.5101: FT/PT EMPLOYEES W/ PERS	4,506.53	4,832.77	4,852.00	5,034.00	5,034.00	5,034.00
101.109.5161: CITY SHARE-PERS PENSIONS	829.64	647.28	676.82	705.00	702.76	705.00
101.109.5164: WORKERS COMPENSATION	20.89	30.34	62.01	150.00	77.30	150.00
101.109.5166: MEDICARE	52.93	54.33	58.38	75.00	61.70	75.00
PERSONNEL SERVICES Total	5,209.99	5,364.72	5,649.21	5,964.00	5,875.76	5,964.00
MATERIALS & SUPPLIES						
101.109.5201: OFFICE MATERIAL & SUPPLIES	.00	.00	.00	50.00	.00	50.00
101.109.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	.00	.00	.00
101.109.5231: MACH & EQUIP SUPPLIES & PARTS	.00	.00	.00	.00	.00	.00
101.109.5239: OTHER MATERIALS & SUPPLIES	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	.00	.00	.00	50.00	.00	50.00
SERVICES						
101.109.5321: TRAVEL, LODGING, MEALS	273.90	.00	.00	300.00	.00	300.00
101.109.5322: TRAINING/REGISTRATION FEES	.00	.00	.00	200.00	.00	200.00
101.109.5339: MISCELLANEOUS SERVICES	8,131.75	16,149.36	1,060.00	5,000.00	1,698.40	5,000.00
101.109.5343: COURT REPORTER FEES	.00	.00	.00	.00	.00	.00
101.109.5381: POSTAGE	.00	.00	.00	50.00	.00	50.00
101.109.5364: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
101.109.5386: ADVERTISING	.00	192.85	1,197.80	2,200.00	411.88	2,200.00
101.109.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	.00	.00	.00
SERVICES Total	8,405.65	16,342.21	2,257.80	7,750.00	2,110.08	7,750.00
CAPITAL OUTLAY						
101.109.5637: COMPUTER HARDWARE/SOFTWARE	.00	.00	.00	.00	.00	.00
101.109.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
109: CIVIL SERVICE Total	13,615.64	21,706.93	7,907.01	13,764.00	7,985.84	13,764.00

Human Resources

101.113

2/5/2026

5101 SALARIES
 79,540 Asst SD (50% of salary, 25% in each Water
 Fund 710.660 and Sewer Fund 711.670)
 70,516 Clerk Typist
 150,056
 500 OT if necessary
 150,556
 1,625 EIP
 152,181

5321/5322 T&T
 5,000 ICMA, OCMA, as needed

5339 MISCELLANEOUS SERVICES
 10,000 Training - Citywide and leadership

2025 Budget 2026 Budget % Difference
 217,158 236,147 8.74%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
113: PERSONNEL DEPT						
PERSONNEL SERVICES						
101.113.5101: FT/PT EMPLOYEES W/ PERS	123,804.32	119,047.83	109,128.09	136,078.00	143,448.27	150,056.00
101.113.5102: OVERTIME W/ PERS	.00	.00	294.56	500.00	.00	500.00
101.113.5104: EDUCATIONAL INCENTIVE EXEMPT FROM FLSA	.00	907.50	715.00	.00	1,822.50	1,825.00
101.113.5143: TERMINATION PAY-SICK LEAVE	34,786.22	.00	.00	.00	.00	.00
101.113.5144: TERMINATION PAY-VACATION	11,227.98	.00	5,539.01	.00	.00	.00
101.113.5151: CITY SHARE-PERS PENSIONS	17,083.28	16,329.87	14,848.18	19,200.00	19,635.67	21,100.00
101.113.5161: LIFE INSURANCE	95.28	89.98	74.08	100.00	158.30	100.00
101.113.5162: HEALTH INSURANCE	33,385.85	28,092.09	25,100.13	31,650.00	30,815.95	32,430.00
101.113.5163: CITYS CONTRIBUTION HSA	1,550.00	1,075.00	1,000.00	1,050.00	1,225.00	1,200.00
101.113.5164: WORKERS COMPENSATION	1,699.25	1,964.34	2,168.28	4,100.00	793.45	4,500.00
101.113.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
101.113.5166: MEDICARE	2,268.62	1,517.22	1,481.78	1,980.00	1,897.48	2,186.00
PERSONNEL SERVICES Total	225,902.78	169,023.83	160,345.11	194,658.00	199,598.62	213,697.00
MATERIALS & SUPPLIES						
101.113.5201: OFFICE MATERIAL & SUPPLIES	1,521.94	1,318.23	1,211.53	1,650.00	276.22	1,650.00
101.113.5202: REPRODUCTION/PRINTING/PHOTO	53.25	244.99	.00	1,000.00	.00	1,000.00
101.113.5207: COMPUTER SUPPLIES	1,619.58	966.96	.00	1,000.00	2,435.63	1,200.00
101.113.5239: OTHER MATERIALS & SUPPLIES	44.99	3.39	106.50	500.00	.00	500.00
MATERIALS & SUPPLIES Total	3,239.76	2,533.57	1,318.03	4,150.00	2,711.85	4,350.00
SERVICES						
101.113.5309: RENT/LEASE OTHER	.00	.00	.00	.00	.00	.00
101.113.5321: TRAVEL, LODGING, MEALS	1,911.53	3,805.87	1,659.90	3,500.00	4,001.88	3,500.00
101.113.5322: TRAINING/REGISTRATION FEES	1,025.00	1,565.00	1,882.00	1,800.00	1,736.00	1,500.00
101.113.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	.00	.00
101.113.5324: MEMBERSHIPS	2,183.38	1,835.16	1,238.83	1,850.00	1,519.00	1,850.00
101.113.5336: HEALTH SERVICES	.00	4,543.00	.00	.00	.00	.00
101.113.5338: PERSONAL SERVICE CONTRACTS	6,777.50	.00	.00	.00	.00	.00
101.113.5339: MISCELLANEOUS SERVICES	1,096.06	2,521.60	68,483.64	10,000.00	6,170.00	10,000.00
101.113.5363: MAINT. MACH/EQUIP	.00	.00	.00	.00	.00	.00
101.113.5381: POSTAGE	.00	.00	.00	50.00	.00	50.00
101.113.5384: MILEAGE REIMBURSEMENT	99.00	.00	572.18	150.00	267.96	200.00
101.113.5386: ADVERTISING	.00	.00	.00	.00	.00	.00
101.113.5369: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
101.113.5399: OTHER EXPENSE FOR OPERATIONS	1,632.76	1,979.09	370.04	1,000.00	.00	1,000.00
SERVICES Total	14,725.23	16,049.52	74,208.79	18,350.00	13,694.84	18,100.00
CAPITAL OUTLAY						
101.113.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
101.113.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
101.113.5637: COMPUTER HARDWARE/SOFTWARE	166.25	538.79	.00	.00	.00	.00
101.113.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	166.25	538.79	.00	.00	.00	.00
113: PERSONNEL DEPT Total	244,036.02	186,145.71	235,869.93	217,158.00	216,003.31	236,147.00

Human Relations Comm.

101.114

2/5/2026

5399 OTHER EXPENSE FOR OPERATIONS
5,000 As Needed

2025 Budget	2026 Budget	% Difference
5,000	5,000	0.00%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
114: HUMAN RELATIONS COMM						
MATERIALS & SUPPLIES						
101.114.5201: OFFICE MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
SERVICES						
101.114.5322: TRAINING/REGISTRATION FEES	57.00	.00	.00	.00	.00	.00
101.114.5339: MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
101.114.5399: OTHER EXPENSE FOR OPERATIONS	1,852.00	435.47	1,493.36	5,000.00	1,736.15	5,000.00
SERVICES Total	<u>1,909.00</u>	<u>435.47</u>	<u>1,493.36</u>	<u>5,000.00</u>	<u>1,736.15</u>	<u>5,000.00</u>
114: HUMAN RELATIONS COMM Total	<u>1,909.00</u>	<u>435.47</u>	<u>1,493.36</u>	<u>5,000.00</u>	<u>1,736.15</u>	<u>5,000.00</u>

MIS

101.118

2/5/2026

5101 SALARIES
25%
30,984 MIS Director
32,527 2 MIS Technicians
63,511

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

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

5321/5322 TRAVEL & TRAINING
3,000 Training and recertification as needed

5339 MISCELLANEOUS SERVICES
1,000 As needed

2025 Budget	2026 Budget	% Difference
160,338	148,736	-7.24%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
118: MIS						
PERSONNEL SERVICES						
101.118.5101: FT/PT EMPLOYEES W/ PERS	39,955.08	37,968.28	43,690.42	59,902.00	57,534.23	63,511.00
101.118.5102: OVERTIME W/ PERS	.00	.00	.00	.00	.00	.00
101.118.5104: EDUCATIONAL INCENTIVE	.00	.00	.00	.00	907.50	.00
101.118.5143: TERMINATION PAY-SICK LEAVE	.00	.00	.00	.00	.00	.00
101.118.5144: TERMINATION PAY-VACATION	.00	.00	.00	.00	.00	.00
101.118.5151: CITY SHARE-PERS PENSIONS	5,560.37	3,605.25	6,070.64	8,366.00	7,665.05	8,900.00
101.118.5161: LIFE INSURANCE	31.80	31.80	31.80	55.00	63.37	55.00
101.118.5162: HEALTH INSURANCE	10,333.64	9,638.83	5,782.85	15,700.00	1,548.94	9,370.00
101.118.5163: CITYS CONTRIBUTION HSA	1,250.00	750.00	750.00	1,575.00	753.13	975.00
101.118.5164: WORKERS' COMPENSATION	765.89	579.07	520.27	1,600.00	609.13	1,900.00
101.118.5166: MEDICARE	541.74	378.24	591.45	870.00	801.17	925.00
PERSONNEL SERVICES Total	56,458.72	52,949.47	57,417.43	88,288.00	70,082.62	85,636.00
MATERIALS & SUPPLIES						
101.118.5201: OFFICE MATERIAL & SUPPLIES	623.04	646.45	294.16	1,000.00	1,446.74	1,000.00
101.118.5204: NON-CAPITALIZED EQUIP/TOOLS	54.99	.00	.00	.00	.00	.00
101.118.5207: COMPUTER SUPPLIES	27,192.94	37,946.65	26,539.95	44,000.00	26,927.64	44,000.00
101.118.5213: BUILDING MAINTENANCE SUPPLIES	.00	.00	.00	.00	.00	.00
101.118.5231: MACH & EQUIP SUPPLIES & PARTS	1,159.73	.00	16.99	700.00	318.63	500.00
101.118.5239: OTHER MATERIALS & SUPPLIES	5,257.02	5,073.02	8,903.83	5,000.00	8,058.82	5,000.00
101.118.5251: LICENSED VEHICLE SUPPLY/PARTS	.00	.00	.00	1,000.00	.00	1,000.00
101.118.5254: FUEL-GASOLINE	.00	.00	.00	1,500.00	.00	1,500.00
MATERIALS & SUPPLIES Total	34,287.72	43,666.12	35,754.93	53,200.00	36,751.83	53,000.00
SERVICES						
101.118.5309: RENT/LEASE OTHER	.00	.00	.00	.00	.00	.00
101.118.5321: TRAVEL, LODGING, MEALS	521.70	166.59	3,702.51	1,600.00	2,316.38	2,000.00
101.118.5322: TRAINING/REGISTRATION FEES	4,340.00	.00	50.00	1,000.00	2,314.98	1,000.00
101.118.5323: SUBSCRIPTION/PUBLICATION	179.00	.00	301.98	350.00	.00	.00
101.118.5324: MEMBERSHIPS	.00	.00	.00	500.00	.00	.00
101.118.5335: EDP CONSULTANTS	.00	.00	.00	2,000.00	.00	2,000.00
101.118.5339: MISCELLANEOUS SERVICES	14,804.96	8,455.87	10,637.54	9,000.00	10,313.29	1,000.00
101.118.5363: MAINT. MACH/EQUIP.	.00	.00	.00	300.00	.00	.00
101.118.5364: MAINT. LICENSED VEHICLES	2,930.03	532.33	1,487.66	3,000.00	3,376.89	3,000.00
101.118.5381: POSTAGE	.00	.00	31.58	100.00	21.91	100.00
101.118.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
101.118.5389: OTHER COMMUNICATION EXPENSE	249.51	797.15	648.99	1,000.00	.00	1,000.00
101.118.5399: OTHER EXPENSE FOR OPERATIONS	125.51	.00	.00	.00	.00	.00
SERVICES Total	23,150.71	9,951.74	16,840.26	18,850.00	18,343.45	10,100.00
CAPITAL OUTLAY						
101.118.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	89.99	.00
101.118.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
101.118.5637: COMPUTER HARDWARE/SOFTWARE	25,832.20	4,985.53	8,848.12	.00	11,798.11	.00
101.118.5639: OTHER EQUIPMENT	3,490.00	205.33	347.98	.00	452.38	.00
CAPITAL OUTLAY Total	29,322.20	5,190.86	9,196.10	.00	12,340.48	.00
118: MIS Total	145,219.35	111,758.19	119,208.72	160,338.00	137,518.28	148,738.00

City Beautification

101.125

2/5/2026

- 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
 - 9,226 Levee Beds
 - 8,278 City Beds
 - 13,160 Fountain Beds
 - 10,401 Hanging Baskets - Adams & Market
 - 6,761 DT Urns, City Bldg. Planters (front and sides), Prouty Bed, seasonal maint., petunias in bare spots under urns
 - 800 Liners for half of baskets - 40 for 18" baskets and 12 for 25" baskets
 - 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)
 - 72,926

2025 Budget	2026 Budget	% Difference
71,606	73,926	3.24%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
125: CITY BEAUTIFICATION COMM						
MATERIALS & SUPPLIES						
101.125.5201: OFFICE MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
101.125.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	.00	.00	.00
101.125.5239: OTHER MATERIALS & SUPPLIES	526.14	1,691.17	.00	1,000.00	541.08	1,000.00
MATERIALS & SUPPLIES Total	526.14	1,691.17	.00	1,000.00	541.08	1,000.00
SERVICES						
101.125.5369: MAINTENANCE-OTHER	59,116.69	58,348.59	65,787.27	70,606.00	51,393.53	72,926.00
101.125.5381: POSTAGE	.00	.00	.00	.00	.00	.00
101.125.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	.00	.00	.00
SERVICES Total	59,116.69	58,348.59	65,787.27	70,606.00	51,393.53	72,926.00
CAPITAL OUTLAY						
101.125.5839: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
125: CITY BEAUTIFICATION COMM Total	59,642.83	60,039.76	65,787.27	71,606.00	51,834.61	73,926.00

Fire Department

101.216
5101

2/5/2026

SALARIES
 163,034 Chief
 277,054 Assistant Chief - 2
 342,059 Platoon Commander - 3
 106,570 Lt.
 2,965,255 Firefighters - 33 on shifts; 2 Inspectors
 3,853,972
 16,200 Opt Out
 3,870,172
 60,000 Apprentice Program, 2 students per year, 3 year program (Apprentices pd at Intern Rate)
 64,107 Clerk-Typist
 3,994,279
 20,000 EIP
 150,000 Holiday Pay
 4,164,279
 100,000 OT
 4,264,279
 59,125 Retirement
 4,323,404

5203 **MEDICAL SUPPLIES**
 35,000 Increase of \$3,000 due to equipment and supplies not provided by hospital

5243 **SAFETY CLOTHING EQUIPMENT**
 46,350 Replacement Bunker Gear for 10
 2,000 As needed
 48,350

5321-5322 **TRAVEL & TRANSPORTATION**
 32,250 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

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 (addnl staff @ 12 hours)
 45,000

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
 9,000 Lexipol Policy Management
 14,000 FIRE/EMS Software
 4,000 Aledtec Staff Scheduling & Payroll Software
 2,500 Copier Maintenance Agree.
 1,000 Misc.
 62,000

FUTURE POTENTIAL PRIORITIES

5632 **VEHICLES**
 55,000 Utility Truck with plow - replace 2014 truck (2027)
 750,000 Replace Engine 11, 2015 model (2028)
 50,000 Replace Command Staff Vehicles (1 of 3) (2028)

5639 **OTHER EQUIPMENT**
 3,500 Thermal Imaging Camera (2027)
 50,000 Rescue Team Equipment - boat & motor (2027)
 50,000 Life Assist Power Cot & Components (2028)
 500,000 Replace Portable Radios (Assumes 50% MCCC Offset) (2028)

2025 Budget	2026 Budget	% Difference
6,646,336	7,146,554	7.53%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
216: FIRE						
PERSONNEL SERVICES						
101.216.5101: FT/PT EMPLOYEES W/ PERS	87,823.93	93,133.03	99,100.40	113,040.00	109,875.60	124,107.00
101.216.5102: OVERTIME W/ PERS	.00	421.41	.00	.00	.00	.00
101.216.5111: FT/PT EMPLOYEES W/ P-F PENSION	3,307,843.39	3,366,250.78	3,532,139.90	3,667,801.00	3,484,162.35	3,870,172.00
101.216.5112: OVERTIME W/ P-F PENSION	194,152.85	218,524.27	307,916.11	100,000.00	651,644.57	100,000.00
101.216.5114: HOLIDAY PAY W/ P-F PENSION	124,542.03	123,408.12	131,273.32	140,000.00	141,744.79	150,000.00
101.216.5115: EDUCATIONAL INCENTIVE W/ PENS	16,835.45	17,873.32	17,074.82	17,000.00	16,968.15	20,000.00
101.216.5143: TERMINATION PAY-SICK LEAVE	72,522.70	108,475.97	44,291.31	.00	.00	45,780.00
101.216.5144: TERMINATION PAY-VACATION	36,915.36	56,691.94	32,531.90	.00	27,878.19	13,345.00
101.216.5149: OTHER PERSONNEL SERVICES	.00	.00	.00	.00	.00	.00
101.216.5151: CITY SHARE-PERS PENSIONS	11,155.54	10,715.99	13,185.98	15,830.00	15,370.93	17,375.00
101.216.5152: CITY SHARE-P/F PENSIONS	866,990.66	895,221.81	927,564.71	825,000.00	1,028,894.58	1,000,000.00
101.216.5161: LIFE INSURANCE	2,865.80	2,623.50	2,591.70	2,795.00	3,576.74	2,795.00
101.216.5162: HEALTH INSURANCE	516,453.78	547,773.15	566,171.12	635,470.00	579,719.58	700,840.00
101.216.5163: CITY'S CONTRIBUTION TO HSA	73,087.50	46,029.16	50,750.00	68,450.00	61,440.00	79,040.00
101.216.5184: WORKERS COMPENSATION	59,468.15	56,115.47	49,227.86	141,350.00	62,860.32	129,000.00
101.216.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
101.216.5166: MEDICARE	53,335.17	55,224.64	57,670.71	58,800.00	61,440.13	62,700.00
PERSONNEL SERVICES Total	5,423,792.41	5,596,482.54	5,831,489.62	5,765,336.00	6,245,375.93	6,315,154.00
MATERIALS & SUPPLIES						
101.216.5201: OFFICE MATERIAL & SUPPLIES	1,523.46	1,503.59	1,587.37	1,750.00	1,064.79	1,750.00
101.216.5202: REPRODUCTION/PRINTING/PHOTO	838.84	644.97	726.50	1,000.00	.00	1,000.00
101.216.5203: MEDICAL SUPPLIES	32,281.74	32,010.84	29,487.65	32,000.00	24,447.78	35,000.00
101.216.5207: COMPUTER SUPPLIES	13,859.08	2,838.07	2,659.57	8,000.00	3,358.16	8,000.00
101.216.5209: TRAINING SUPPLIES	1,952.29	2,971.88	2,987.54	3,000.00	6,200.59	3,000.00
101.216.5213: BUILDING MAINTENANCE SUPPLIES	7,415.67	11,165.87	13,585.28	11,000.00	10,290.66	11,000.00
101.216.5231: MACH & EQUIP SUPPLIES & PARTS	9,905.73	8,930.48	9,237.39	10,000.00	8,277.95	10,000.00
101.216.5239: OTHER MATERIALS & SUPPLIES	4,622.76	4,971.85	6,498.02	5,000.00	1,304.87	5,000.00
101.216.5241: UNIFORM ALLOWANCE	40,482.29	42,897.72	41,232.79	40,000.00	35,484.11	42,000.00
101.216.5243: SAFETY CLOTHING/EQUIPMENT	44,301.94	53,378.36	61,855.93	44,000.00	24,841.01	48,350.00
101.216.5244: OTHER CLOTHING/EQUIPMENT	.00	925.00	964.29	2,000.00	1,962.24	2,000.00
101.216.5251: LICENSED VEHICLE SUPPLY/PARTS	1,309.14	7,021.15	4,346.76	7,500.00	6,534.14	7,500.00
101.216.5253: FUEL-DIESEL	55,079.43	44,602.37	36,077.40	50,000.00	37,790.14	50,000.00
101.216.5254: FUEL-GASOLINE	12,579.01	11,830.71	9,708.40	15,000.00	9,579.79	15,000.00
101.216.5255: NON-LICENSED MACH & EQUIP	.00	.00	1,747.07	1,500.00	438.48	1,500.00
MATERIALS & SUPPLIES Total	226,151.38	225,488.82	222,499.94	231,750.00	171,572.49	241,100.00
SERVICES						
101.216.5302: RENT/LEASE OF EQUIP/MACH	3,884.98	4,151.27	4,449.97	4,000.00	4,734.69	4,000.00
101.216.5309: RENT/LEASE-OTHER	.00	.00	.00	.00	.00	.00
101.216.5311: NATURAL GAS	12,027.78	13,162.71	12,437.39	18,000.00	18,598.25	20,000.00
101.216.5312: ELECTRICITY	36,179.98	27,085.26	30,239.02	40,000.00	35,098.62	40,000.00
101.216.5316: TELEPHONE	21,416.21	19,084.61	20,802.69	18,000.00	19,072.89	18,000.00
101.216.5321: TRAVEL, LODGING, MEALS	5,026.07	4,292.42	3,471.68	10,150.00	2,301.89	10,150.00
101.216.5322: TRAINING/REGISTRATION FEES	20,892.18	15,684.21	24,051.37	22,100.00	21,869.06	22,100.00
101.216.5323: SUBSCRIPTION/PUBLICATION	269.50	785.88	1,669.73	2,500.00	1,249.40	2,500.00
101.216.5324: MEMBERSHIPS	3,865.16	4,252.80	3,658.10	5,000.00	3,580.13	5,000.00
101.216.5331: ARCHITECTS AND ENGINEERS	.00	.00	.00	.00	.00	.00
101.216.5334: MANAGEMENT CONSULTANTS	.00	.00	.00	.00	.00	.00
101.216.5335: EDP CONSULTANTS	.00	.00	.00	.00	.00	.00
101.216.5336: HEALTH SERVICES	36,827.94	39,968.83	46,732.07	41,000.00	40,757.32	45,000.00
101.216.5339: MISCELLANEOUS SERVICES	8,924.09	19,197.23	42,325.31	70,000.00	31,354.21	85,000.00
101.216.5351: LIABILITY INSURANCE	.00	.00	.00	.00	.00	.00
101.216.5359: INSURANCE POOL	45,963.34	41,721.31	48,854.70	48,500.00	51,748.20	55,000.00
101.216.5361: MAINT. OF FACILITIES	28,190.65	48,155.87	55,475.78	40,000.00	34,488.98	40,000.00
101.216.5363: MAINT. MACH/EQUIP	26,652.19	48,129.76	30,879.83	30,000.00	29,121.14	30,000.00
101.216.5364: MAINT. LICENSED VEHICLES	129,310.51	181,821.33	108,966.10	120,000.00	96,415.96	120,000.00
101.216.5365: MAINT. NON-LICENSED VEHICLES	.00	.00	.00	.00	.00	.00
101.216.5367: MAINT. COMMUNICATIONS EQUIP	12,214.24	3,043.92	10,383.21	10,000.00	9,720.40	10,000.00
101.216.5369: MAINTENANCE-OTHER	799.19	875.45	112.67	2,000.00	2,425.94	2,000.00
101.216.5374: AUDITOR/TREAS. FEES	2,935.42	3,502.54	3,360.52	3,500.00	3,521.97	3,550.00
101.216.5381: POSTAGE	228.09	155.81	200.68	500.00	369.36	500.00
101.216.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
101.216.5387: PHOTOGRAPHY	.00	.00	.00	.00	.00	.00
101.216.5389: OTHER COMMUNICATION EXPENSE	13,800.95	13,364.88	13,726.60	14,000.00	12,773.46	14,000.00
101.216.5398: PRINTING EXPENSE	219.31	832.83	2,155.36	1,500.00	323.69	1,500.00
101.216.5399: OTHER EXPENSE FOR OPERATIONS	48,391.70	55,578.00	52,338.29	60,000.00	56,242.81	62,000.00
SERVICES Total	455,819.48	544,926.72	516,289.85	560,750.00	475,764.57	590,300.00
OTHER DISBURSEMENTS						
101.216.5511: REFUND-CURRENT YR REVENUE	6,094.03	2,174.73	400.00	.00	80.00	.00
101.216.5512: REFUND-PRIOR YR REVENUE	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	6,094.03	2,174.73	400.00	.00	80.00	.00
CAPITAL OUTLAY						
101.216.5631: FURNITURE & FIXTURES	84.18	.00	.00	.00	.00	.00
101.216.5632: VEHICLES	.00	257,500.00	219,793.34	50,000.00	186,503.56	.00
101.216.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
101.216.5637: COMPUTER HARDWARE/SOFTWARE	4,711.01	20,027.93	8,236.45	.00	11,489.48	.00
101.216.5639: OTHER EQUIPMENT	144,718.82	57,504.88	.00	18,500.00	25,497.26	.00
CAPITAL OUTLAY Total	149,514.01	335,032.81	228,029.79	68,500.00	223,490.30	.00
216: FIRE Total	6,261,371.31	6,704,105.62	6,798,709.20	6,646,336.00	7,116,283.29	7,146,554.00

2026-2030 Capital Improvement Plan Fire Department - Fund 101.216

Project	% of Total Cost	Notes	Life Expectancy in Years *	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST 2026
Ambulance		1	15/250,000 mi	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Ambulance Power Cots			6	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$ -
Replace Utility PU Truck with plow			15	\$0	\$55,000	\$0	\$0	\$0	\$55,000	\$ -
Rescue Team Boat & Equipment		2		\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$ -
Rescue Saw				\$0	\$0	\$0	\$4,000	\$0	\$4,000	\$ -
Replacement of Bunker Gear for 10 Fire Drone				\$46,350	\$0	\$0	\$0	\$0	\$46,350	\$ 46,350
Replacement of Engine 11		3		\$0	\$6,000	\$0	\$0	\$0	\$6,000	\$ -
Replace Command Staff Vehicles		4		\$0	\$0	\$750,000	\$0	\$0	\$750,000	\$ -
Thermal Imagine Camera		5		\$0	\$0	\$50,000	\$55,000	\$0	\$105,000	\$ -
Cardiac Monitor		6		\$0	\$3,500	\$0	\$5,000	\$0	\$8,500	\$ -
Radio Replacement		7		\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$ 50,000
				\$0	\$0	\$500,000	\$0	\$0	\$500,000	\$ -
Total				\$96,350	\$114,500	\$1,350,000	\$64,000	\$0	\$1,624,850	\$ 96,350

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 2027.
4. The current We currently have three (3) Dodge Durangos that we need to replace over the next five (5) years. All three (3) Durangos 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
5101

2/5/2026

SALARIES
 161,215 Chief
 380,989 Captains - 3
 673,703 Sergeants - 6
 3,012,736 Officers - 34
 4,228,643
 239,355 Clerks - 1 Clk-Typ, 3 Clk - (2.5 Records; .5 Adm., 1 Accred.Mgr. Property)
 4,467,998
 27,000 EIP
 145,000 Holiday Pay
 45,900 Opt Out
 4,685,898
 190,500 OT
 4,876,398
 83,000 Possible Retirement
 4,959,398
 Note - revenue offset of \$30,000 from schools for DARE/SRO and partial grants to offset DARE costs

5212

LAW ENFORCEMENT SUPPLIES
 34,100 \$30,000 Routine -Taser batteries, ammo, flares, etc., Drone Related Supplies; \$1,100 lockout kits for each cruiser; \$3,000 trunk-mounted trays to store Stop Sticks ea. marked patrol veh.

5302

RENT/LEASE OF MACHINERY & EQUIPMENT
 40,000 13 Flock Cameras @ \$3,000; \$1,000 misc.

5321-5322

TRAVEL AND TRAINING
 32,000 Training as needed, including State mandated, CALEA, Staff Dev, \$55,000 T&T Total; \$15,000 in Opioid 232 Fund, \$3,000 in Fund 235; \$5,000 in Fund 236

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 Fund 252)

5338

PERSONAL SERVICE CONTRACTS
 44,000 Part-time Custodial, includes Staffmark annual adjustment

5361

MAINTENANCE OF FACILITIES
 50,000 Routine
 3,500 Glycol Refill Pump Replacement
 53,500

5399

OTHER EXPENSE FOR OPERATIONS
 55,000 Crime prevention materials; prisoner expenses, DARE, Saf-T-Town, other items as needed
 Motorola Flex (\$12,000 RMS)
 55,000 Continue Powerline Scheduling Software, Pers. Early Warning Software

5632

VEHICLES
 192,000 Replace 3 cruisers/outfitting
 54,000 Unmarked Detective Vehicle /outfitting
 246,000

5639

OTHER EQUIPMENT
 32,400 Replace 12 Radars in marked patrol cars
 13,900 Replace Building Surveillance Cameras
 46,300

FUTURE POTENTIAL PRIORITIES

5632

VEHICLES
 200,000 Replace Cruisers / outfitting (2027 - 2030)
 55,000 Replace Detective Vehicle - 2015 Ford Fusion Hybrid (2027)
 Switch out 3 SRO marked vehicles for 3 cars from patrol sect. (2027-2028)

5637

COMPUTER HARDWARE/SOFTWARE
 71,000 Motorola Flex Dashboards - Compstat, Community & Staff Productivity (2027)
 9,128 2 yr Licensing -Dashboards (2027)

5639

OTHER EQUIPMENT
 285,000 Replace Tasers (2027)
 100,000 yr Replace Body or in-car cameras (contract exp. 2027) (2027)
 350,000 Replace Portable Radios - Assumes 50% MCCC Offset (2028)

2025 Budget 2026 Budget % Difference
 7,518,522 7,984,218 6.19%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
217: POLICE						
PERSONNEL SERVICES						
101.217.5101: FT/PT EMPLOYEES W/ PERS	121,599.12	187,494.20	142,522.59	214,521.00	208,852.53	239,355.00
101.217.5102: OVERTIME W/ PERS	.00	595.45	805.51	500.00	745.62	500.00
101.217.5111: FT/PT EMPLOYEES W/ P-F PENSION	3,363,057.32	3,345,002.23	3,634,857.18	4,001,788.00	3,947,602.28	4,274,543.00
101.217.5112: OVERTIME W/ P-F PENSION	193,263.27	219,097.41	217,222.50	190,000.00	216,270.53	190,000.00
101.217.5114: HOLIDAY PAY W/ P-F PENSION	115,788.91	120,020.28	133,021.86	148,000.00	151,172.43	145,000.00
101.217.5115: EDUCATIONAL INCENTIVE W/ PENS	23,181.20	23,009.70	24,227.09	27,000.00	24,606.10	27,000.00
101.217.5143: TERMINATION PAY-SICK LEAVE	34,478.29	142,292.81	.00	100,000.00	104,939.00	58,000.00
101.217.5144: TERMINATION PAY-VACATION	7,479.69	65,258.97	692.75	43,200.00	37,434.23	25,000.00
101.217.5149: OTHER PERSONNEL SERVICES	.00	.00	.00	.00	.00	.00
101.217.5151: CITY SHARE-PERS PENSIONS	16,328.52	19,799.28	20,182.36	30,040.00	27,156.02	46,700.00
101.217.5152: CITY SHARE-P/F PENSIONS	702,744.75	742,345.77	757,184.23	848,330.00	816,814.24	895,300.00
101.217.5161: LIFE INSURANCE	2,639.40	2,740.10	2,824.90	3,055.00	4,008.56	3,120.00
101.217.5162: HEALTH INSURANCE	471,265.02	421,913.00	411,920.43	500,095.00	473,359.49	546,390.00
101.217.5163: CITY'S CONTRIBUTION HSA	60,150.00	33,337.50	36,600.00	51,850.00	43,825.00	54,000.00
101.217.5164: WORKERS COMPENSATION	61,364.66	51,406.21	49,436.56	141,245.00	64,102.20	273,000.00
101.217.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
101.217.5166: MEDICARE	53,801.46	57,349.01	58,124.92	66,300.00	65,426.81	132,560.00
PERSONNEL SERVICES Total	5,227,139.61	5,431,661.92	5,489,402.88	6,365,922.00	6,186,315.04	6,910,468.00
MATERIALS & SUPPLIES						
101.217.5201: OFFICE MATERIAL & SUPPLIES	3,797.34	2,787.30	2,350.20	4,000.00	3,888.82	4,000.00
101.217.5202: REPRODUCTION/PRINTING/PHOTO	1,158.09	1,897.23	2,671.42	4,000.00	3,629.24	4,000.00
101.217.5203: MEDICAL SUPPLIES	.00	.00	.00	.00	5.36	.00
101.217.5207: COMPUTER SUPPLIES	12,092.35	6,344.99	7,465.25	9,000.00	4,035.26	9,000.00
101.217.5208: EVIDENCE	290.00	.00	100.00	.00	441.56	200.00
101.217.5209: TRAINING SUPPLIES	.00	149.90	421.24	600.00	.00	4,100.00
101.217.5210: FOOD	547.40	308.89	724.13	500.00	397.55	500.00
101.217.5212: LAW ENFORCEMENT SUPPLIES	20,090.43	32,334.79	38,229.99	31,250.00	24,500.68	34,100.00
101.217.5213: BUILDING MAINTENANCE SUPPLIES	7,402.21	6,153.56	7,237.43	8,000.00	7,169.18	9,000.00
101.217.5231: MACH & EQUIP SUPPLIES & PARTS	26.31	.00	.00	.00	.00	.00
101.217.5239: OTHER MATERIALS & SUPPLIES	1,647.91	4,463.21	3,568.21	4,700.00	3,723.60	4,700.00
101.217.5241: UNIFORM ALLOWANCE	50,862.63	69,054.13	49,810.36	55,000.00	58,601.50	60,000.00
101.217.5242: UNIFORM ALLOWANCE (AUX.)	199.90	.00	178.65	1,500.00	.00	1,500.00
101.217.5243: SAFETY CLOTHING/EQUIPMENT	1,001.20	.00	.00	1,000.00	15.00	1,000.00
101.217.5244: OTHER CLOTHING/EQUIPMENT	311.88	54.99	.00	800.00	356.62	800.00
101.217.5251: LICENSED VEHICLE SUPPLY/PARTS	5.99	152.09	27.90	2,000.00	.00	2,000.00
101.217.5252: FUEL-LIQUID PROPANE	.00	.00	.00	.00	.00	.00
101.217.5253: FUEL-DIESEL	568.98	432.09	519.81	1,000.00	490.46	1,000.00
101.217.5254: FUEL-GASOLINE	83,662.01	70,036.76	78,503.28	85,000.00	75,025.74	85,000.00
101.217.5255: NON-LICENSED MACH & EQUIP	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	163,682.81	194,168.93	189,805.87	208,350.00	182,280.57	220,900.00
SERVICES						
101.217.5302: RENT/LEASE OF EQUIP/MACH	.00	30,150.00	27,000.00	44,000.00	41,600.00	40,000.00
101.217.5309: RENT/LEASE-OTHER	.00	.00	.00	2,000.00	.00	2,000.00
101.217.5311: NATURAL GAS	3,624.83	3,248.87	3,107.37	4,400.00	3,578.89	5,000.00
101.217.5312: ELECTRICITY	24,747.08	23,944.59	26,633.28	28,000.00	36,010.10	28,000.00
101.217.5316: TELEPHONE	11,706.39	10,750.87	13,838.16	13,000.00	14,636.79	13,500.00
101.217.5321: TRAVEL, LODGING, MEALS	1,766.37	5,716.81	7,311.47	15,000.00	2,758.34	16,000.00
101.217.5322: TRAINING/REGISTRATION FEES	7,347.48	27,758.00	26,095.00	25,000.00	23,120.60	16,000.00
101.217.5323: SUBSCRIPTION/PUBLICATION	1,385.00	1,957.88	1,680.00	5,000.00	1,683.00	5,000.00
101.217.5324: MEMBERSHIPS	804.75	1,340.93	1,786.00	2,500.00	1,154.00	2,500.00
101.217.5334: MANAGEMENT CONSULTANTS	4,595.00	7,345.00	.00	54,000.00	9,226.14	9,000.00
101.217.5335: EDP CONSULTANTS	.00	.00	.00	.00	.00	.00
101.217.5336: HEALTH SERVICES	7,962.80	17,147.39	11,087.53	15,000.00	10,281.44	9,500.00
101.217.5338: PERSONAL SERVICE CONTRACTS	50,614.47	34,420.61	44,363.01	42,000.00	39,417.03	44,000.00
101.217.5339: MISCELLANEOUS SERVICES	9,408.17	11,934.71	13,185.32	16,000.00	7,363.97	16,000.00
101.217.5359: INSURANCE POOL	52,535.66	45,214.54	52,925.93	60,000.00	56,060.55	62,000.00
101.217.5361: MAINT. OF FACILITIES	163,148.06	55,025.33	292,849.99	62,000.00	48,699.17	53,500.00
101.217.5363: MAINT. MACH/EQUIP	19,236.09	16,941.13	19,431.82	30,000.00	12,303.56	30,000.00
101.217.5364: MAINT. LICENSED VEHICLES	34,347.17	63,255.24	70,631.15	65,000.00	91,126.98	75,000.00
101.217.5367: MAINT. COMMUNICATIONS EQUIP	235.00	2,789.50	1,987.40	15,000.00	.00	15,000.00
101.217.5374: AUDITOR/TREAS. FEES	2,935.35	3,495.51	3,350.85	4,000.00	3,509.67	4,000.00
101.217.5381: POSTAGE	1,568.40	1,824.88	3,168.06	2,750.00	1,101.52	2,750.00
101.217.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	700.00	.00	700.00
101.217.5387: PHOTOGRAPHY	.00	.00	.00	100.00	.00	100.00
101.217.5388: OTHER COMMUNICATION EXPENSE	26,615.00	21,683.85	23,991.47	29,000.00	25,842.18	29,000.00
101.217.5390: TRANSFER STATION/DISPOSAL FEES	10.00	32.76	10.00	.00	35.43	.00
101.217.5397: MISC. LAW ENFORCEMENT EXPENSE	15,087.86	8,075.00	5,799.00	27,000.00	4,908.32	27,000.00
101.217.5399: OTHER EXPENSE FOR OPERATIONS	30,908.36	41,708.55	40,553.53	55,000.00	64,665.25	55,000.00
SERVICES Total	470,609.29	435,541.35	690,788.44	616,450.00	499,082.93	560,550.00
OTHER DISBURSEMENTS						
101.217.5512: REFUND-PRIOR YR REVENUE	.00	.00	.00	.00	.00	.00
101.217.5542: PETTY CASH ESTAB/INCRSD/DECRSD	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
101.217.5631: FURNITURE & FIXTURES	71,383.84	74,728.75	19,266.06	.00	326.78	.00
101.217.5632: VEHICLES	190,189.70	176,721.00	260,776.44	292,800.00	191,708.30	246,000.00
101.217.5633: MACHINERY & EQUIPMENT	21.98	.00	.00	.00	.00	.00
101.217.5637: COMPUTER HARDWARE/SOFTWARE	12,613.50	12,357.64	73,764.07	35,000.00	36,237.27	.00
101.217.5639: OTHER EQUIPMENT	12,735.98	104,929.45	30,999.99	.00	.00	46,300.00
CAPITAL OUTLAY Total	286,945.00	368,736.84	384,806.58	327,800.00	228,272.35	292,300.00
217: POLICE Total	6,168,356.51	6,430,110.04	6,754,801.77	7,518,522.00	7,095,950.89	7,984,218.00

2026-2030 Capital Improvement Plan Police Department - Fund 101.217

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years *	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST 2026
Police Cruiser Replacement		1	3	\$192,000	\$200,000	\$200,000	\$200,000	\$200,000	\$992,000	\$ 192,000
Police Firing Range Building			25+	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Replace 1 Captain Vehicles			10	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Replace 1 Detective Vehicle			10	\$54,000	\$55,000	\$0	\$0	\$0	\$109,000	\$ 54,000
Replace TRT Van			15	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Roof Replacement (2nd floor)			30	\$0	\$0	\$37,500	\$0	\$0	\$37,500	\$ -
Copier Replacement			7	\$0	\$6,720	\$0	\$0	\$7,400	\$14,120	\$ -
Firearms		2	10	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Tasers				\$0	\$285,000	\$0	\$0	\$0	\$285,000	\$ -
Radars				\$32,400	\$0	\$0	\$0	\$0	\$32,400	\$ 32,400
Vehicle and Body Cameras				\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000	\$ -
Phone Recorder				\$0	\$0	\$0	\$41,300	\$0	\$41,300	\$ -
Flock Cameras (13)				\$40,000	\$39,000	\$39,000	\$39,000	\$39,000	\$196,000	\$ 40,000
Painting exterior trim				\$0	\$0	\$0	\$0	\$0	\$0	\$ -
LED Lighting		4		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Window Replacement		4		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Replace Lockers		4		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Fingerprint Machine			7	\$0	\$0	\$0	\$20,000	\$0	\$0	\$ -
Portable Radios				\$0	\$350,000	\$0	\$0	\$0	\$350,000	\$ -
Basement and 1st floor remodel		4		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Building Surveillance Cameras				\$13,900	\$0	\$0	\$0	\$0	\$13,900	\$ 13,900
Motorola Dashboards				\$0	\$71,000	\$0	\$0	\$0	\$71,000	\$ -
Total				\$332,300	\$1,106,720	\$376,500	\$400,300	\$346,400	\$2,562,220	\$ 332,300

1. Reflects Pricing
2. 2023 Duty Sidearms; \$37,350 in fund 919
3. Grant Funded
4. Pending energy audit and grants

*Estimated

5101	SALARIES	
115,379	Superintendent	
496,624	8 Park Maintenance Workers	
612,003		
5,400	Opt Out	
617,403		
9,000	OT	
626,403		
49,835	Retirement	
676,238		
5309	RENTS/LEASE - OTHER	
6,000	Port-a-lets various recreational programs/spec. events	
5321/5322	TRAVEL & TRAINING	
	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	
2,100	Total not to exceed this amount	
5338	PERSONAL SERVICE CONTRACTS	
63,000	Temporary employees through employment services	
5339	MISCELLANEOUS SERVICES	
2,000	Transfer Station Fees	
17,000	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	
9,350	TI Park Goose Control	
40,000	Mower Maintenance Contract	
6,500	Flower and Maintenance for crosswalk planters and fountain	
1,000	Misc, entrance mats	
109,850		
5361	MAINTENANCE OF FACILITIES	
8,500	Playground safety mulch	
4,000	Recondition one athletic field at Duke Park	
4,800	Duke Park Softball Field, remove infield/outfield lip from one field (3 of 4)	
4,500	Duke Park crack fill and stripe basketball court	
4,500	Repair ballfield light outages as needed	
3,500	Tree Replacement Program	
32,000	Archer Park rebuild baseball infields	
9,500	Senior Citizens Center replace rotten window trim & leaking siding	
12,500	Senior Citizens Center replace front sidewalk & ADA ramp	
29,000	Duke Park paint barn roofs	
15,000	Community Park replace restroom partitions and re-paint	
5,200	Community Park tennis court crack fill and touch up	
6,800	Community Park & Levee replace drinking fountains	
16,000	Community Park Barn in the Park roof replacement and trim work	
7,800	McKaig-Race Park and Duke Park replace 4 benches	
13,500	N. Market Ball Field parking lot - crack fill, seal coat, stripe, replace parking blocks	
177,100		
5364	MAINTENANCE OF LICENSED VEHICLES	
25,000	Routine	
5632	VEHICLES	
66,000	Replace 2011 Ford F350 & Plow	
5633	MACHINERY & EQUIPMENT	
151,000	Replace 16' wing mower (maybe net \$93,000 if trade-in taken)	
13,500	Replace 1 zero turn mower - replace 1 every 20 years (\$1,500 of cost in 631 Fund, Robinson Reserve)	
53,000	Replace 23-yr old sidewalk plow, include mower deck for steep hillsides	
217,500		
	FUTURE POTENTIAL PRIORITIES	
5602	LAND IMPROVEMENTS	
221,000	Replace Baseball Field Lights with new LED Lights - full cost (50% Schools Share)	(2027)
400,000	N. Market Ballfields - bleacher removal/repairs - full cost	(2027)
5612	STRUCTURES OTHER THAN BUILDINGS	
475,000	Replace Community Park Playground Eq - Enhanced (\$250,000 if replaced like for like)	(2027)
5632	VEHICLES	
55,000	Replace GMC Canyon	(2027)
5639	OTHER EQUIPMENT	
5,000	Float Troy - Replace 2 tents and 2 refts	(2027)

2025 Budget	2026 Budget	% Difference
2,118,600	1,857,113	-12.34%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
440: PARKS						
PERSONNEL SERVICES						
101.440.5101: FT/PT EMPLOYEES W/ PERS	514,617.98	497,397.37	511,525.84	570,050.00	584,192.88	617,403.00
101.440.5102: OVERTIME W/ PERS	23,897.46	21,833.85	44,568.08	9,000.00	29,202.40	9,000.00
101.440.5143: TERMINATION PAY-SICK LEAVE	252.15	94,225.87	26,962.25	37,000.00	.00	37,570.00
101.440.5144: TERMINATION PAY-VACATION	1,330.01	25,001.14	20,859.87	8,000.00	.00	12,265.00
101.440.5151: CITY SHARE-PERS PENSIONS	75,215.71	72,151.05	76,084.16	81,070.00	83,178.86	87,700.00
101.440.5161: LIFE INSURANCE	551.20	524.70	530.00	585.00	796.26	565.00
101.440.5162: HEALTH INSURANCE	113,502.52	106,736.41	106,850.48	113,275.00	111,929.87	123,810.00
101.440.5163: CITY'S CONTRIBUTION	3,688.50	4,875.00	6,300.00	8,050.00	7,620.00	9,120.00
101.440.5184: WORKERS COMPENSATION	8,605.55	8,297.30	6,703.58	18,750.00	10,648.20	21,000.00
101.440.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
101.440.5166: MEDICARE	7,089.34	8,668.79	8,292.69	9,050.00	8,431.85	9,810.00
PERSONNEL SERVICES Total	748,750.42	839,711.48	808,676.93	854,830.00	835,999.72	928,263.00
MATERIALS & SUPPLIES						
101.440.5201: OFFICE MATERIAL & SUPPLIES	114.07	167.97	395.90	200.00	281.40	200.00
101.440.5203: MEDICAL SUPPLIES	63.45	12.85	.00	150.00	.00	150.00
101.440.5205: CHEMICALS	4,316.14	2,466.32	2,985.14	3,000.00	2,604.32	3,000.00
101.440.5207: COMPUTER SUPPLIES	478.38	1,956.89	214.92	300.00	306.73	300.00
101.440.5213: BUILDING MAINTENANCE SUPPLIES	14,947.40	16,901.46	17,251.49	16,000.00	14,448.56	16,000.00
101.440.5215: STREET MAINTENANCE SUPPLIES	493.73	39.60	538.33	500.00	542.27	500.00
101.440.5231: MACH & EQUIP SUPPLIES & PARTS	8,537.99	6,242.53	8,450.49	8,500.00	9,065.07	8,500.00
101.440.5239: OTHER MATERIALS & SUPPLIES	26,543.11	27,934.49	27,403.68	27,000.00	29,498.81	27,000.00
101.440.5241: UNIFORM ALLOWANCE	6,300.00	7,000.00	5,600.00	6,750.00	5,250.00	6,750.00
101.440.5243: SAFETY CLOTHING/EQUIPMENT	597.44	1,455.66	877.43	800.00	375.53	800.00
101.440.5251: LICENSED VEHICLE SUPPLY/PARTS	3,777.78	1,106.28	664.28	2,000.00	1,293.87	2,000.00
101.440.5252: FUEL-LIQUID PROPANE	21.29	51.81	25.43	100.00	.00	3,000.00
101.440.5253: FUEL-DIESEL	26,190.15	21,593.44	15,986.01	17,250.00	20,155.73	17,250.00
101.440.5254: FUEL-GASOLINE	37,622.85	21,193.79	20,628.00	26,450.00	22,358.21	26,450.00
101.440.5255: NON-LICENSED MACH & EQUIP	3,330.44	1,810.14	1,803.79	2,000.00	1,028.88	2,000.00
MATERIALS & SUPPLIES Total	133,334.22	109,653.23	102,804.69	111,000.00	107,407.38	113,900.00
SERVICES						
101.440.5302: RENT/LEASE OF EQUIP/MACH	.00	.00	.00	300.00	262.91	300.00
101.440.5309: RENT/LEASE-OTHER	6,740.00	5,938.75	5,685.00	6,000.00	5,596.25	6,000.00
101.440.5311: NATURAL GAS	3,166.79	3,140.87	3,011.52	6,000.00	3,914.65	6,000.00
101.440.5312: ELECTRICITY	44,479.06	45,692.81	60,395.43	62,000.00	88,500.52	75,000.00
101.440.5315: FUEL OIL-HEATING	.00	.00	.00	.00	.00	.00
101.440.5316: TELEPHONE	7,558.15	7,177.02	7,642.97	7,000.00	8,089.88	7,000.00
101.440.5321: TRAVEL, LODGING, MEALS	803.62	78.47	348.50	700.00	336.18	700.00
101.440.5322: TRAINING/REGISTRATION FEES	1,298.00	2,582.78	1,198.31	1,400.00	1,397.00	1,400.00
101.440.5324: MEMBERSHIPS	479.32	885.00	510.00	500.00	382.00	1,000.00
101.440.5331: ARCHITECTS AND ENGINEERS	.00	.00	32.14	100,000.00	54,000.00	.00
101.440.5338: PERSONAL SERVICE CONTRACTS	84,619.49	27,986.44	30,731.33	63,000.00	34,549.47	63,000.00
101.440.5339: MISCELLANEOUS SERVICES	77,429.55	143,390.25	122,337.34	111,120.00	125,782.72	109,850.00
101.440.5359: INSURANCE POOL	23,109.73	17,197.90	20,356.13	27,000.00	21,777.50	27,000.00
101.440.5361: MAINT. OF FACILITIES	77,842.45	50,022.37	151,392.01	169,650.00	157,062.39	177,100.00
101.440.5363: MAINT. MACH/EQUIP	985.73	938.45	20.66	1,000.00	81.09	1,000.00
101.440.5364: MAINT. LICENSED VEHICLES	13,545.05	61,027.12	21,718.80	25,000.00	22,080.50	25,000.00
101.440.5365: MAINT. NON-LICENSED VEHICLES	12,240.94	17,075.14	29,843.07	25,000.00	22,385.76	25,000.00
101.440.5367: MAINT. COMMUNICATIONS EQUIP	.00	.00	.00	.00	.00	.00
101.440.5369: MAINTENANCE-OTHER	.00	.00	.00	.00	.00	.00
101.440.5381: POSTAGE	.00	.00	.00	.00	.00	.00
101.440.5383: TAXES & ASSESSMENTS	6,030.19	5,702.41	5,466.25	8,100.00	5,432.21	6,100.00
101.440.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
101.440.5387: PHOTOGRAPHY	.00	.00	.00	.00	.00	.00
101.440.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
101.440.5399: OTHER EXPENSE FOR OPERATIONS	2,131.85	274.77	778.27	.00	160.25	.00
SERVICES Total	362,459.92	389,090.35	461,467.73	611,770.00	551,791.28	531,450.00
CAPITAL OUTLAY						
101.440.5601: LAND PURCHASE	.00	.00	.00	.00	.00	.00
101.440.5602: LAND IMPROVEMENTS	.00	.00	24,221.78	.00	31,016.50	.00
101.440.5611: BUILDINGS	.00	.00	.00	.00	.00	.00
101.440.5612: STRUCTURES OTHER THAN BLDGS	48,535.57	15,690.76	.00	250,000.00	169,314.74	.00
101.440.5632: VEHICLES	.00	49,000.00	.00	291,000.00	123,564.95	66,000.00
101.440.5633: MACHINERY & EQUIPMENT	11,775.00	.00	91,328.11	.00	4,496.38	217,500.00
101.440.5637: COMPUTER HARDWARE/SOFTWARE	336.50	.00	134.99	.00	82.44	.00
101.440.5639: OTHER EQUIPMENT	.00	36,544.00	11,550.00	.00	.00	.00
CAPITAL OUTLAY Total	60,647.07	101,234.76	127,234.88	541,000.00	328,475.01	283,500.00
440: PARKS Total	1,305,191.63	1,439,889.82	1,500,184.43	2,118,600.00	1,823,673.39	1,857,113.00

**2026-2030 Capital Improvement Plan
Park Department - Fund 101.440**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
Replace 2011 Ford F350		1	20	\$66,000	\$0	\$0	\$0	\$0	\$66,000	\$ 66,000
N Market Street Bleachers				\$0	\$400,000	\$0	\$0	\$0	\$400,000	\$ 400,000
Replace JD Sidewalk plow		2	15	\$53,000	\$0	\$0	\$0	\$0	\$53,000	\$ 53,000
Replace 16' wing mower		6	10	\$151,000	\$0	\$0	\$0	\$0	\$151,000	\$ 151,000
Replace ZT commercial mower			5	\$13,500	\$0	\$0	\$0	\$0	\$13,500	\$ 13,500
Paint Duke Park Barn Roofs			30	\$29,000	\$0	\$0	\$0	\$0	\$29,000	\$ 29,000
Barn in the Park Roof Replacement and Trim				\$16,000	\$0	\$0	\$0	\$0	\$16,000	\$ 16,000
Archer Park Rebuild Baseball Fields Infields				\$32,000	\$0	\$0	\$0	\$0	\$32,000	\$ 32,000
Replace playground Community Park			20	\$0	\$475,000	\$0	\$0	\$0	\$475,000	\$ -
Replace Baseball Field Lights with new LED Lights				\$0	\$221,000	\$0	\$0	\$0	\$221,000	\$ -
Replace GMC Canyon				\$0	\$55,000	\$0	\$0	\$0	\$55,000	\$ -
Expand and pave Menke Parking lot			30	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$ -
Replace shelter 1 Community Park			30	\$0	\$40,000	\$0	\$0	\$0	\$40,000	\$ -
Replace Brush Chipper		7	15	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$ -
Replace Kings Chapel Playground			20	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$ -
Replace Herrlinger Park Playground			20	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$ -
Replace 2011 1 ton pick-up			15	\$0	\$60,000	\$0	\$0	\$0	\$60,000	\$ -
Replace 2001 spray gator			15	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$ -
Replace showmobile			25	\$0	\$0	\$90,000	\$0	\$0	\$90,000	\$ -
Replace Menke Playground			20	\$0	\$0	\$75,000	\$0	\$0	\$75,000	\$ -
Replace stump grinder			15	\$0	\$0	\$80,000	\$0	\$0	\$80,000	\$ -
Replace ballfield gator			15	\$0	\$0	\$30,000	\$0	\$0	\$30,000	\$ -
Replace ZT commercial mower			5	\$0	\$0	\$16,000	\$0	\$0	\$16,000	\$ -
Replace Carriage Crossing Playground			20	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$ -
Replace Kensington Playground			20	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$ -
Replace Field Paint Striper			15	\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$ -
Replace Archer Playground			20	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$ -
Replace Trostel Park Playground			20	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$ -
Replace 2016 F450 Dump Truck			10	\$0	\$0	\$0	\$0	\$75,000	\$75,000	\$ -
Replace ZT Commercial Mower			5	\$0	\$0	\$0	\$0	\$16,000	\$16,000	\$ -
Total				\$360,500	\$1,551,000	\$291,000	\$230,000	\$291,000	\$2,723,500	\$ 360,500

1. Truck is used daily and was in the shop multiple times. Currently needing ball joint and wheel bearing work done.
2. Current sidewalk plow is 23 years old with over 4000 hours. New unit will also have mower deck for steep hillsides.
6. 16' wing mower is 16 years old with over 6000 hours and the engine main seal is blown. Used daily.
7. Current chipper is 32 Years old

*Estimated

Recreation Department

101.441

2/5/2026

5101	SALARIES	
	155,023	Recreation Director
	110,339	Assistant Recreation Director
*	72,725	Secretary
	60,507	Program Coordinator
	398,594	
	41,900	PT (Includes Summer Playground Program - offset by United Way funding)
	440,494	
	2,700	Opt Out
	443,194	
*	60,200	Retirement
	503,394	
	1,000	OT
	504,394	
		*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

2025 Budget	2026 Budget	% Difference
662,426	764,659	15.43%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
441: RECREATION						
PERSONNEL SERVICES						
101.441.5101: FT/PT EMPLOYEES W/ PERS	330,214.18	349,153.49	384,925.24	414,826.00	409,083.87	499,044.00
101.441.5102: OVERTIME W/ PERS	1,507.28	193.20	35.57	1,000.00	.00	1,000.00
101.441.5104: EDUCATIONAL INCENTIVE	.00	.00	.00	.00	385.00	.00
101.441.5143: TERMINATION PAY-SICK LEAVE	.00	.00	.00	38,100.00	.00	39,200.00
101.441.5144: TERMINATION PAY-VACATION	720.85	.00	.00	17,750.00	.00	21,000.00
101.441.5151: CITY SHARE-PERS PENSIONS	45,500.48	46,867.35	51,750.18	58,230.00	55,125.31	70,000.00
101.441.5161: LIFE INSURANCE	243.80	249.10	254.40	260.00	310.18	260.00
101.441.5162: HEALTH INSURANCE	50,048.79	45,682.07	47,040.58	49,460.00	48,188.03	50,490.00
101.441.5163: CITY'S CONTRIBUTION HSA	4,350.00	1,850.00	1,850.00	2,100.00	2,250.00	2,400.00
101.441.5164: WORKERS COMPENSATION	4,306.74	3,755.34	3,949.80	14,150.00	5,728.27	15,000.00
101.441.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
101.441.5166: MEDICARE	4,469.49	4,712.02	5,223.40	6,850.00	5,579.42	7,315.00
PERSONNEL SERVICES Total	441,361.41	452,462.57	495,129.17	602,726.00	526,648.08	705,709.00
MATERIALS & SUPPLIES						
101.441.5201: OFFICE MATERIAL & SUPPLIES	741.28	784.26	669.31	1,000.00	277.66	800.00
101.441.5202: REPRODUCTION/PRINTING/PHOTO	339.91	379.29	535.93	500.00	59.46	500.00
101.441.5203: MEDICAL SUPPLIES	.00	586.97	.00	300.00	.00	200.00
101.441.5207: COMPUTER SUPPLIES	1,091.72	1,506.91	175.85	1,000.00	365.95	1,000.00
101.441.5214: RECREATIONAL SUPPLIES	2,081.71	945.85	1,374.57	2,000.00	870.99	2,000.00
101.441.5231: MACH & EQUIP SUPPLIES & PARTS	.00	.00	.00	.00	.00	.00
101.441.5239: OTHER MATERIALS & SUPPLIES	215.89	134.75	115.09	500.00	228.75	300.00
101.441.5251: LICENSED VEHICLE SUPPLY/PARTS	.00	.00	.00	.00	189.99	.00
101.441.5253: FUEL-DIESEL	184.07	.00	.00	.00	.00	.00
101.441.5254: FUEL-GASOLINE	1,037.94	652.21	577.25	800.00	908.57	800.00
101.441.5255: NON-LICENSED MACH & EQUIP	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	5,692.52	4,990.24	3,448.00	6,100.00	2,911.37	5,600.00
SERVICES						
101.441.5309: RENT/LEASE-OTHER	.00	.00	.00	.00	.00	.00
101.441.5318: TELEPHONE	.00	.00	.00	.00	.00	.00
101.441.5321: TRAVEL, LODGING, MEALS	.00	.00	.00	900.00	.00	900.00
101.441.5322: TRAINING/REGISTRATION FEES	50.00	175.00	.00	600.00	.00	600.00
101.441.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	.00	.00
101.441.5324: MEMBERSHIPS	620.00	570.00	570.00	700.00	634.50	700.00
101.441.5335: EDP CONSULTANTS	.00	.00	.00	.00	.00	.00
101.441.5338: HEALTH SERVICES	.00	.00	.00	.00	.00	.00
101.441.5338: PERSONAL SERVICE CONTRACTS	1,880.00	1,900.00	3,250.00	13,000.00	2,950.00	13,000.00
101.441.5339: MISCELLANEOUS SERVICES	511.10	423.37	710.19	1,000.00	847.78	1,000.00
101.441.5381: MAINT. OF FACILITIES	.00	.00	.00	.00	.00	.00
101.441.5363: MAINT. MACH/EQUIP	1,195.69	1,539.36	1,904.47	1,700.00	2,202.00	1,900.00
101.441.5384: MAINT. LICENSED VEHICLES	1,547.52	365.18	288.36	1,600.00	405.64	1,200.00
101.441.5369: MAINTENANCE-OTHER	.00	.00	.00	.00	.00	.00
101.441.5381: POSTAGE	290.00	315.00	340.00	350.00	365.00	400.00
101.441.5382: SUPPORT OF COMMUNITY AGENCIES	29,000.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
101.441.5364: MILEAGE REIMBURSEMENT	.00	.00	144.72	250.00	177.55	250.00
101.441.5388: ADVERTISING	.00	1,403.92	823.90	850.00	913.28	850.00
101.441.5367: PHOTOGRAPHY	.00	.00	.00	200.00	.00	200.00
101.441.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	200.00	.00	200.00
101.441.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
101.441.5398: PRINTING EXPENSE	95.00	99.00	79.50	250.00	95.00	150.00
101.441.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	.00	.00	.00
SERVICES Total	35,189.31	38,790.83	40,111.14	53,600.00	40,590.75	53,350.00
OTHER DISBURSEMENTS						
101.441.5511: REFUND-CURRENT YR REVENUE	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
101.441.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
101.441.5632: VEHICLES	.00	.00	.00	.00	.00	.00
101.441.5637: COMPUTER HARDWARE/SOFTWARE	.00	3,863.74	.00	.00	.00	.00
101.441.5639: OTHER EQUIPMENT	.00	23.07	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	3,886.81	.00	.00	.00	.00
441: RECREATION Total	482,243.24	499,930.45	538,688.31	662,426.00	570,150.20	764,659.00

Lincoln Community Center

101.445

2/5/2026

5311 NATURAL GAS
13,000

5312 ELECTRICITY
41,000

5399 OTHER EXPENSES FOR OPERATIONS
4,000 Annual Support

2025 Budget 2026 Budget % Difference
58,000 58,000 0.00%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
445: MUNICIPAL FACILITIES						
SERVICES						
101.445.5311: NATURAL GAS	2,477.65	9,271.78	6,809.33	13,000.00	11,292.31	13,000.00
101.445.5312: ELECTRICITY	13,920.28	21,529.78	22,022.71	41,000.00	26,658.25	41,000.00
101.445.5313: WATER/SEWER	.00	.00	.00	.00	.00	.00
101.445.5361: MAINT. OF FACILITIES	.00	.00	.00	.00	.00	.00
101.445.5382: SUPPORT OF COMMUNITY AGENCIES	.00	.00	.00	.00	.00	.00
101.445.5399: OTHER EXPENSE FOR OPERATIONS	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
SERVICES Total	20,397.93	34,801.56	32,832.04	58,000.00	41,950.56	58,000.00
445: MUNICIPAL FACILITIES Total	20,397.93	34,801.56	32,832.04	58,000.00	41,950.56	58,000.00

Planning Commission

101.554

2/5/2026

5322 TRAINING
 1,000 Training

5324 MEMBERSHIPS
 15,000 MVRPC Membership

2025 Budget 2026 Budget % Difference
 16,802 16,707 -0.57%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
554: PLANNING COMM						
PERSONNEL SERVICES						
101.554.5101: FT/PT EMPLOYEES W/ PERS	.00	369.42	403.00	404.00	403.00	404.00
101.554.5151: CITY SHARE-PERS PENSIONS	.00	47.00	56.41	57.00	56.41	57.00
101.554.5164: WORKERS COMPENSATION	2.46	-3.17	.00	10.00	11.33	11.00
101.554.5166: MEDICARE	.00	4.62	5.16	6.00	5.32	10.00
PERSONNEL SERVICES Total	2.46	417.87	464.57	477.00	476.06	482.00
MATERIALS & SUPPLIES						
101.554.5201: OFFICE MATERIAL & SUPPLIES	.00	.00	.00	25.00	.00	25.00
101.554.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	.00	.00	.00
101.554.5239: OTHER MATERIALS & SUPPLIES	.00	.00	.00	200.00	.00	200.00
MATERIALS & SUPPLIES Total	.00	.00	.00	225.00	.00	225.00
SERVICES						
101.554.5321: TRAVEL, LODGING, MEALS	.00	.00	.00	.00	.00	.00
101.554.5322: TRAINING/REGISTRATION FEES	.00	.00	.00	1,000.00	.00	1,000.00
101.554.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	.00	.00
101.554.5324: MEMBERSHIPS	11,526.68	13,941.65	13,941.65	15,000.00	13,941.65	15,000.00
101.554.5381: POSTAGE	-58.83	.00	49.45	100.00	76.00	.00
101.554.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	.00	.00	.00
SERVICES Total	11,467.85	13,941.65	13,991.10	16,100.00	14,019.65	16,000.00
554: PLANNING COMM Total	11,470.33	14,359.52	14,455.67	16,802.00	14,495.71	16,707.00

Electrical Department

101.555

2/5/2026

5101	<p>SALARIES</p> <p>112,208 Foreman</p> <p>91,102 Electrician A</p> <p>76,166 Electrician C</p> <p>279,476</p> <p>14,000 OT</p> <p>293,476</p>	
5232	<p>TRAFFIC SIGNALS</p> <p>10,000 LED Upgrades for intersections - End of Life replacement (N. Market/Kirk Lane/Foss Way)</p> <p>30,000 Routine traffic signal parts</p> <p>40,000</p>	
5233	<p>CITY OWNED COMPONENTS</p> <p>9,000 Light replacements, annual if needed</p> <p>7,000 Maintain and test 8 warning sirens</p> <p>2,000 Flag replacements as necessary DT/Adams St./Staunton Rd.</p> <p>18,000</p>	
5321/5322	<p>TRAVEL AND TRAINING</p> <p>5,000 Training to maintain electrical certifications required by State Law</p>	
5339	<p>MISCELLANEOUS SERVICES</p> <p>2,500 Disposal of fluorescent tube lighting</p> <p>2,000 Routine (routine, including ARC Flash)</p> <p>4,500</p>	
5361	<p>MAINTENANCE OF FACILITIES</p> <p>10,000 Routine</p> <p>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)</p> <p>25,355</p>	
5632	<p>VEHICLES</p> <p>75,000 Replace Pickup Truck - 2011 Ford F250</p>	
5639	<p>OTHER EQUIPMENT</p> <p>2,100 Fuel Gauge Replacement</p> <p>Funding split btw. Elec (101.555.), Refuse (101.635.), Street (202), Storm (709), Water (710.663.), Sewer (711.673.)</p> <p>30,000 Rewiring Intersection - Water St. & Adams St.</p> <p>32,100</p>	
FUTURE POTENTIAL PRIORITIES		
5639	<p>OTHER EQUIPMENT</p> <p>30,000 Rewiring Intersection (Annual)</p> <p>9,000 Fuel System Removal/Remediation/Replacement</p> <p>Funding split btw. Elec (101.555), Refuse (101.635), Street (202), Storm (709), Water (710.663), Sewer (711.673)</p>	<p>(2027-2030)</p> <p>(2027)</p>
5339	<p>MISC. SERVICES</p> <p>8,400 Traffic System Software (Annual)</p>	<p>(2027-2030)</p>
2025 Budget	2026 Budget % Difference	
839,931	675,911 -19.53%	

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
555: ELECTRICAL DEPARTMENT						
PERSONNEL SERVICES						
101.555.5101: FT/PT EMPLOYEES W/ PERS	212,745.54	163,409.56	204,539.20	258,151.00	270,349.30	279,476.00
101.555.5102: OVERTIME W/ PERS	4,185.83	3,777.26	6,013.65	14,000.00	7,926.74	14,000.00
101.555.5143: TERMINATION PAY-SICK LEAVE	49,504.73	.00	.00	.00	.00	.00
101.555.5144: TERMINATION PAY-VACATION	24,146.15	.00	.00	.00	.00	.00
101.555.5151: CITY SHARE-PERS PENSIONS	31,142.84	23,466.13	26,942.67	38,120.00	38,806.56	41,100.00
101.555.5161: LIFE INSURANCE	159.00	127.20	143.10	185.00	318.86	195.00
101.555.5162: HEALTH INSURANCE	59,507.88	39,013.02	46,784.81	63,285.00	61,126.84	64,760.00
101.555.5163: CITY'S CONTRIBUTION HSA	.00	.00	1,500.00	2,100.00	2,870.00	2,820.00
101.555.5164: WORKERS COMPENSATION	3,074.29	3,128.35	3,304.86	8,200.00	1,576.60	8,800.00
101.555.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
101.555.5166: MEDICARE	3,843.70	2,112.85	2,706.67	3,970.00	3,663.06	4,255.00
PERSONNEL SERVICES Total	388,309.96	235,034.37	291,934.96	388,021.00	386,635.96	415,406.00
MATERIALS & SUPPLIES						
101.555.5201: OFFICE MATERIAL & SUPPLIES	186.50	364.58	147.57	400.00	100.99	400.00
101.555.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	.00	.00	.00
101.555.5203: MEDICAL SUPPLIES	230.89	257.16	253.09	300.00	105.75	300.00
101.555.5204: NON-CAPITALIZED EQUIP/TOOLS	.00	2,395.93	1,908.93	2,000.00	50.99	2,000.00
101.555.5207: COMPUTER SUPPLIES	1,142.76	467.48	463.13	1,000.00	1,093.08	1,000.00
101.555.5213: BUILDING MAINTENANCE SUPPLIES	608.87	279.78	1,598.50	2,500.00	564.02	850.00
101.555.5231: MACH & EQUIP SUPPLIES & PARTS	669.90	1,390.06	498.03	2,000.00	1,567.31	2,000.00
101.555.5232: TRAFFIC CONTROL SUPPLIES/PARTS	45,035.59	53,087.02	50,827.46	50,000.00	14,508.99	40,000.00
101.555.5233: CITY OWNED COMPONENTS	16,874.92	6,763.27	3,142.52	18,000.00	2,882.93	18,000.00
101.555.5239: OTHER MATERIALS & SUPPLIES	7,590.67	3,007.76	5,432.67	9,000.00	2,718.86	9,000.00
101.555.5241: UNIFORM ALLOWANCE	2,100.00	1,400.00	1,400.00	2,400.00	2,250.00	2,250.00
101.555.5243: SAFETY CLOTHING/EQUIPMENT	2,975.86	797.07	221.98	2,200.00	169.64	2,200.00
101.555.5251: LICENSED VEHICLE SUPPLY/PARTS	.00	.00	175.87	400.00	.00	400.00
101.555.5252: FUEL-LIQUID PROPANE	.00	.00	.00	.00	8.31	.00
101.555.5253: FUEL-DIESEL	3,251.83	2,783.17	2,527.15	4,000.00	1,955.44	4,000.00
101.555.5254: FUEL-GAS/LINE	2,781.76	692.23	778.20	2,800.00	1,464.19	2,800.00
101.555.5255: NON-LICENSED MACH & EQUIP	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	83,459.55	73,685.51	69,375.20	97,000.00	29,436.48	85,200.00
SERVICES						
101.555.5302: RENT/LEASE OF EQUIP/MACH	.00	.00	61.60	500.00	.00	500.00
101.555.5308: RENT/LEASE OTHER	.00	.00	.00	.00	.00	.00
101.555.5311: NATURAL GAS	1,543.48	1,307.05	1,148.82	4,000.00	2,378.00	4,000.00
101.555.5312: ELECTRICITY	1,937.45	1,777.85	2,014.77	3,600.00	3,177.61	4,000.00
101.555.5316: TELEPHONE	1,210.35	1,109.96	1,211.44	1,200.00	1,110.88	1,200.00
101.555.5321: TRAVEL, LODGING, MEALS	.00	.00	.00	1,000.00	1,282.81	1,000.00
101.555.5322: TRAINING/REGISTRATION FEES	2,679.14	1,251.82	4,092.00	4,000.00	3,779.95	4,000.00
101.555.5323: SUBSCRIPTION/PUBLICATION	.00	812.44	557.99	1,000.00	684.79	1,000.00
101.555.5324: MEMBERSHIPS	350.00	220.00	205.00	1,000.00	315.00	1,000.00
101.555.5331: ARCHITECTS AND ENGINEERS	.00	.00	4,977.19	.00	.00	.00
101.555.5336: HEALTH SERVICES	.00	.00	.00	.00	.00	.00
101.555.5336: PERSONAL SERVICE CONTRACTS	.00	.00	.00	.00	.00	.00
101.555.5339: MISCELLANEOUS SERVICES	400.00	688.13	1,288.74	4,500.00	4,413.58	4,500.00
101.555.5359: INSURANCE POOL	.00	.00	.00	.00	.00	.00
101.555.5361: MAINT. OF FACILITIES	7,201.33	27,730.52	29,670.23	40,000.00	34,009.17	25,355.00
101.555.5363: MAINT. MACH/EQUIP	5,706.03	9,494.62	5,725.28	4,300.00	1,047.98	6,000.00
101.555.5364: MAINT. LICENSED VEHICLES	8,081.64	6,192.49	13,897.95	15,000.00	16,004.80	15,000.00
101.555.5367: MAINT. COMMUNICATIONS EQUIP	.00	.00	.00	500.00	.00	250.00
101.555.5381: POSTAGE	49.32	36.35	58.26	200.00	147.35	200.00
101.555.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	226.80	.00
101.555.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
101.555.5398: PRINTING EXPENSE	.00	7.94	.00	10.00	.00	100.00
101.555.5399: OTHER EXPENSE FOR OPERATIONS	48.00	.00	87.75	100.00	.00	100.00
SERVICES Total	29,206.72	50,429.17	64,977.12	80,910.00	68,578.72	68,205.00
CAPITAL OUTLAY						
101.555.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
101.555.5632: VEHICLES	.00	.00	.00	244,000.00	.00	75,000.00
101.555.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
101.555.5637: COMPUTER HARDWARE/SOFTWARE	1,028.24	1,926.87	592.65	.00	-102.57	.00
101.555.5639: OTHER EQUIPMENT	9,874.00	52,210.21	.00	30,000.00	.00	32,100.00
CAPITAL OUTLAY Total	10,702.24	54,137.08	592.65	274,000.00	-102.57	107,100.00
555: ELECTRICAL DEPARTMENT Total	511,678.47	413,286.13	426,679.93	839,931.00	484,548.59	675,911.00

2026-2030 Capital Improvement Plan Electrical Division - Fund 101.555

2/12/2026

Project	% of		Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
	Total Cost	Notes								
Fuel System Removal/Remediation	16%	1	35	\$2,100	\$9,000	\$62,500	\$0	\$0	\$73,600	\$ 2,100
Pickup Truck (Repl. 5502)	100%	2	15	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$ 75,000
Pipe Locator	100%	3	15	\$0	\$6,000	\$0	\$0	\$0	\$6,000	\$ -
Signals Upgrades	100%	4	35	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000	\$ 30,000
Solar School Flasher Software Renewal	100%	5		\$0	\$0	\$6,000	\$0	\$0	\$6,000	\$ -
Centracs Traffic System Software	100%	6		\$0	\$8,400	\$8,400	\$8,400	\$8,400	\$33,600	\$ -
Maintenance Facility Renovation	16%	7		\$0	\$0	\$0	\$0	\$1,166,667	\$1,166,667	\$ -
Maintenance Facility Roof Repair	16%	8		\$0	\$0	\$78,333	\$0	\$0	\$78,333	\$ -
LED Lighting Project		9		\$15,355	\$0	\$0	\$0	\$0	\$15,355	\$ 15,355
Total				\$122,455	\$53,400	\$185,233	\$38,400	\$1,205,067	\$1,604,555	\$ 122,455

1. Funding split equally between Elec (101.555.), Refuse (101.635.), Street (202.781.), Storm (709.675.), Water (710.663.) & Sewer (711.673.)
2. Pick-up truck (2011) will be 15 years old in 2026 and will be re-evaluated (has a steering issue)
3. Existing pipe locator is 25 years old, funding 100% electric
4. 2026: Water & Adams (1991); 2027: S. Market & Race (1992), Dorset & 718 (1997) Replacing signal wires, poles and traffic cabinets installed in 1990's. Radar upgrade @ W. Market & 718
5. Several school Flashing Systems are solar powered and communicate through cellular service; renewal is every 5 years
6. Software renewal for traffic maintenance and monitoring system
7. Results of the Maintenance Facility Space Needs Study
8. 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.)
9. 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

2/5/2026

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.

2025 Budget	2026 Budget	% Difference
1,400	1,400	0.00%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
556: ADMINISTRATIVE BOARD						
MATERIALS & SUPPLIES						
101.556.5201: OFFICE MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
101.556.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	.00	.00	.00
101.556.5239: OTHER MATERIALS & SUPPLIES	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	.00	.00	.00	.00	.00	.00
SERVICES						
101.556.5321: TRAVEL, LODGING, MEALS	.00	.00	.00	.00	.00	.00
101.556.5322: TRAINING/REGISTRATION FEES	.00	.00	.00	100.00	.00	100.00
101.556.5339: MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
101.556.5381: POSTAGE	.00	.00	.00	100.00	.00	100.00
101.556.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
101.556.5386: ADVERTISING	.00	.00	.00	1,200.00	.00	1,200.00
101.556.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	.00	.00	.00
SERVICES Total	.00	.00	.00	1,400.00	.00	1,400.00
556: ADMINISTRATIVE BOARD Total	.00	.00	.00	1,400.00	.00	1,400.00

Development

101.558

2/5/2026

5101	<p>SALARIES</p> <p>128,777 Development Director</p> <p>87,975 CD Manager</p> <p>91,256 P&Z Manager</p> <p>67,030 Management Analyst</p> <p>129,331 2 Inspectors</p> <p>504,369</p> <p>15,600 Intern</p> <p>5,000 Planning Intern</p> <p>2,700 Opt Out</p> <p>527,669</p> <p>3,630 EIP</p> <p>531,299</p>	
5321/5322	<p>T&T</p> <p>20,000 As needed for staff, including renewal or new certifications, staff training including CDBG</p>	
5334	<p>MANAGEMENT CONSULTANTS</p> <p>20,000 Consultants as needed</p> <p>25,000 Annexation Process if needed</p> <p>350,000 Environmental Clean up - 206 S. Market (100% Reimbursed) Carry Over from 2025, Grant Approval Anticipated by year-end 2025</p> <p>395,000</p>	
5339	<p>MISCELLANEOUS SERVICES</p> <p>55,000 Property maintenance \$6,000, mowing \$44,000, tree trimming \$5,000.</p> <p>60,000 Demolition/abatement, 3 properties (500 N. Madison, 1002 S. Crawford, 920 Summit Ave.)</p> <p>10,000 Boarding up if necessary</p> <p>20,000 Permit Software Licensing</p> <p>145,000</p>	
5382	<p>SUPPORT OF COMMUNITY AGENCIES</p> <p>105,000 TDC (\$17,500 also in each Water & Sewer Adm. Funds for TDC)</p> <p>60,000 Troy Main Street support</p> <p>10,000 Possible ED/DT initiative</p> <p>15,000 Habitat for Humanity - Rock the Block Annual Event</p> <p>190,000</p>	
	FUTURE POTENTIAL PRIORITIES	
5334	<p>MANAGEMENT CONSULTANTS</p> <p>80,000 Convert to CityWorks - Trimble Permit Tracking (RENTAL INSPECTION PROGRAM OFFSET)</p>	(2027)
2025 Budget	2026 Budget	% Difference
2,014,866	1,467,719	-27.16%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
558: DEVELOPMENT DEPT						
PERSONNEL SERVICES						
101.558.5101: FT/PT EMPLOYEES W/ PERS	395,320.25	439,299.02	463,022.94	515,366.00	481,472.59	527,669.00
101.558.5102: OVERTIME W/ PERS	.00	.00	.00	.00	.00	.00
101.558.5104: EDUCATIONAL INCENTIVE EXEMPT FROM FLSA	3,630.00	3,630.00	3,630.00	3,630.00	3,630.00	3,630.00
101.558.5143: TERMINATION PAY-SICK LEAVE	.00	.00	.00	.00	.00	.00
101.558.5144: TERMINATION PAY-VACATION	.00	.00	3,816.82	.00	.00	.00
101.558.5151: CITY SHARE-PERS PENSIONS	53,835.58	60,650.02	64,543.25	72,860.00	65,871.97	74,390.00
101.558.5161: LIFE INSURANCE	333.90	365.70	380.40	390.00	482.56	390.00
101.558.5162: HEALTH INSURANCE	61,726.00	72,360.35	59,226.27	65,420.00	50,403.66	52,830.00
101.558.5163: CITY'S CONTRIBUTION HSA	13,225.00	7,762.50	5,483.33	8,900.00	8,200.00	9,500.00
101.558.5164: WORKERS COMPENSATION	6,503.29	5,594.38	5,203.19	15,570.00	7,997.87	15,000.00
101.558.5165: UNEMPLOYMENT COMPENSATION	17,488.21	.00	.00	.00	.00	.00
101.558.5166: MEDICARE	5,483.10	6,113.66	6,550.67	7,530.00	6,817.17	7,710.00
PERSONNEL SERVICES Total	577,525.34	595,775.63	611,836.87	689,466.00	624,575.82	691,119.00
MATERIALS & SUPPLIES						
101.558.5201: OFFICE MATERIAL & SUPPLIES	360.81	495.47	820.84	600.00	531.58	600.00
101.558.5202: REPRODUCTION/PRINTING/PHOTO	.00	86.50	278.50	500.00	562.70	700.00
101.558.5203: MEDICAL SUPPLIES	.00	.00	.00	.00	.00	.00
101.558.5204: NON-CAPITALIZED EQUIP/TOOLS	.00	.00	.00	.00	.00	.00
101.558.5207: COMPUTER SUPPLIES	450.00	1,301.84	4,211.54	2,000.00	659.62	1,000.00
101.558.5231: MACH & EQUIP SUPPLIES & PARTS	.00	1,079.88	.00	1,000.00	.00	1,000.00
101.558.5239: OTHER MATERIALS & SUPPLIES	6.50	57.76	822.53	500.00	239.32	500.00
101.558.5243: SAFETY CLOTHING/EQUIPMENT	97.00	476.93	.00	1,000.00	.00	1,000.00
101.558.5251: LICENSED VEHICLE SUPPLY/PARTS	.00	.00	.00	500.00	.00	500.00
101.558.5254: FUEL-GASOLINE	846.55	1,684.45	1,848.99	2,000.00	2,129.50	2,000.00
101.558.5255: NON-LICENSED MACH & EQUIP	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	1,760.86	5,182.83	7,780.40	8,100.00	4,122.72	7,300.00
SERVICES						
101.558.5302: RENT/LEASE OF EQUIP/MACH	.00	.00	.00	1,000.00	.00	.00
101.558.5309: RENT/LEASE OTHER	.00	.00	.00	.00	.00	.00
101.558.5316: TELEPHONE	.00	.00	.00	.00	.00	.00
101.558.5321: TRAVEL, LODGING, MEALS	2,488.52	4,839.59	1,315.22	10,000.00	5,248.13	10,000.00
101.558.5322: TRAINING/REGISTRATION FEES	7,767.15	6,819.00	5,456.39	10,000.00	8,092.58	10,000.00
101.558.5323: SUBSCRIPTION/PUBLICATION	1,155.92	1,325.23	802.47	1,200.00	1,684.82	1,400.00
101.558.5324: MEMBERSHIPS	2,545.00	1,491.49	1,837.50	4,000.00	2,291.55	4,000.00
101.558.5334: MANAGEMENT CONSULTANTS	13,224.00	148,280.81	353,496.20	775,200.00	97,748.64	395,000.00
101.558.5336: HEALTH SERVICES	.00	.00	.00	.00	.00	.00
101.558.5338: PERSONAL SERVICE CONTRACTS	.00	.00	.00	.00	.00	.00
101.558.5339: MISCELLANEOUS SERVICES	55,858.88	149,060.81	39,778.34	242,000.00	103,615.68	145,000.00
101.558.5361: MAINT. OF FACILITIES	.00	.00	.00	.00	.00	.00
101.558.5363: MAINT. MACH/EQUIP	.00	.00	.00	500.00	.00	.00
101.558.5364: MAINT. LICENSED VEHICLES	3,487.83	2,150.69	828.59	3,000.00	1,661.44	1,500.00
101.558.5369: MAINTENANCE-OTHER	.00	.00	.00	100.00	.00	.00
101.558.5381: POSTAGE	4,050.73	4,500.00	3,000.00	8,500.00	8,000.00	8,500.00
101.558.5382: SUPPORT OF COMMUNITY AGENCIES	207,902.47	315,000.00	215,087.50	215,000.00	175,000.00	190,000.00
101.558.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
101.558.5386: ADVERTISING	.00	.00	.00	1,000.00	.00	500.00
101.558.5387: PHOTOGRAPHY	41,850.00	3,150.00	.00	.00	.00	.00
101.558.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
101.558.5398: PRINTING EXPENSE	3,516.39	2,770.27	2,641.12	2,700.00	3,149.39	3,000.00
101.558.5399: OTHER EXPENSE FOR OPERATIONS	514.69	105.18	17.40	300.00	65.18	100.00
SERVICES Total	344,371.56	639,493.07	624,260.73	1,274,500.00	406,555.41	769,000.00
OTHER DISBURSEMENTS						
101.558.5511: REFUND-CURRENT YR REVENUE	.00	.00	.00	.00	.00	.00
101.558.5526: LOAN DISTRIBUTION	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
101.558.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	284.99	300.00
101.558.5632: VEHICLES	.00	.00	.00	30,000.00	28,245.00	.00
101.558.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
101.558.5637: COMPUTER HARDWARE/SOFTWARE	10,243.05	538.79	3,700.59	.00	4,795.08	.00
101.558.5639: OTHER EQUIPMENT	.00	.00	.00	12,800.00	19,797.50	.00
CAPITAL OUTLAY Total	10,243.05	538.79	3,700.59	42,800.00	53,122.57	300.00
558: DEVELOPMENT DEPT Total	933,900.78	1,240,990.32	1,247,578.59	2,014,866.00	1,088,376.52	1,467,719.00

2026-2030 Capital Improvement Plan Development Department - Fund 101.558

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST 2026
Environmental Cleanup - 206 S. Market St.		1		\$350,000	\$0	\$0	\$0	\$0	\$350,000	\$ 350,000
Convert to CityWorks (Trimble Permit Tracking)				\$0	\$80,000	\$0	\$0	\$0	\$80,000	\$ -
Total				\$350,000	\$80,000	\$0	\$0	\$0	\$430,000	\$ 350,000

1. 100% Reimbursable

***Estimated**

Refuse Collection

101.635

2/5/2026

5101

SALARIES

56,968 Foreman 1/2 of Salary, (1/2 in Street Fund 202)
 142,140 2 SMW
 199,108
 10,000 OT
 209,108
 550 EIP - half
 209,658

5338

PERSONAL SERVICES CONTRACT

5,000 1/3 share of temp to clean Maintenance Facility (share w/Street & Elec.)
 62,400 PT Refuse collection
 67,400

5339

OTHER SERVICES

642,000 Recycling Contractor
 75,000 Dye Mill Rd Facility Grinding Contractor
 717,000

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)
 25,355

5390

TRANSFER STATION/DISPOSAL FEES

530,000 Disposals at Transfer Station (cost increase \$5 T 2026; \$1 T 2027)

5639

OTHER EQUIPMENT

30,000 Toters - For growth and replacement
 2,100 Fuel Gauge Replacement
 Funding split btw. Elec (101.555), Refuse (101.635), Street (202),
 Storm (709), Water (710.663), Sewer (711.673)
 32,100

FUTURE POTENTIAL PRIORITIES

5639

OTHER EQUIPMENT

9,000 Fuel System Removal/Remediation/Replacement (2027)
 Funding split btw. Elec (101.555.), Refuse (101.635.), Street (202),
 Storm (709), Water (710.663), Sewer (711.673)

2025 Budget 1,734,504	2026 Budget % Difference 1,821,178 5.00%
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	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
635: REFUSE COLLECTION						
PERSONNEL SERVICES						
101.635.5101: FT/PT EMPLOYEES W/ PERS	179,011.59	160,545.39	183,378.58	188,189.00	198,129.23	199,108.00
101.635.5102: OVERTIME W/ PERS	9,227.77	5,615.17	4,442.16	10,000.00	9,629.42	10,000.00
101.635.5104: EDUCATIONAL INCENTIVE	.00	.00	550.00	.00	550.00	550.00
101.635.5143: TERMINATION PAY-SICK LEAVE	.00	42,020.97	.00	.00	.00	.00
101.635.5144: TERMINATION PAY-VACATION	.00	28,319.41	2,819.12	.00	.00	.00
101.635.5151: CITY SHARE-PERS PENSIONS	26,006.10	23,505.46	25,176.86	27,750.00	28,522.27	29,355.00
101.635.5161: LIFE INSURANCE	159.00	137.80	153.70	165.00	193.77	165.00
101.635.5162: HEALTH INSURANCE	16,426.86	31,337.24	32,017.22	39,450.00	38,975.27	39,780.00
101.635.5163: CITY'S CONTRIBUTION TO HSA	1,250.00	3,300.00	3,300.00	4,800.00	3,600.00	5,100.00
101.635.5164: WORKERS COMPENSATION	2,761.84	2,621.84	2,548.95	5,950.00	3,661.50	6,200.00
101.635.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
101.635.5166: MEDICARE	2,341.10	3,334.56	2,668.44	2,875.00	2,882.66	3,040.00
PERSONNEL SERVICES Total	237,184.26	300,737.64	257,055.03	279,279.00	284,144.12	293,298.00
MATERIALS & SUPPLIES						
101.635.5201: OFFICE MATERIAL & SUPPLIES	196.50	394.56	147.59	400.00	105.27	400.00
101.635.5203: MEDICAL SUPPLIES	230.92	235.69	253.14	300.00	105.76	300.00
101.635.5205: CHEMICALS	.00	.00	.00	.00	.00	500.00
101.635.5207: COMPUTER SUPPLIES	140.82	.00	323.11	300.00	817.56	300.00
101.635.5213: BUILDING MAINTENANCE SUPPLIES	608.89	301.29	321.77	2,500.00	564.02	2,500.00
101.635.5231: MACH & EQUIP SUPPLIES & PARTS	30.00	363.55	504.82	2,000.00	430.74	2,000.00
101.635.5239: OTHER MATERIALS & SUPPLIES	1,073.24	1,334.12	2,739.71	2,500.00	2,477.56	2,500.00
101.635.5241: UNIFORM ALLOWANCE	1,575.00	1,400.00	1,400.00	1,875.00	1,875.00	1,875.00
101.635.5243: SAFETY CLOTHING/EQUIPMENT	412.92	1,086.38	501.40	1,700.00	1,018.39	1,700.00
101.635.5244: OTHER CLOTHING/EQUIPMENT	.00	.00	.00	.00	.00	.00
101.635.5251: LICENSED VEHICLE SUPPLY/PARTS	84.96	834.54	468.08	200.00	281.56	200.00
101.635.5252: FUEL-LIQUID PROPANE	.00	.00	.00	.00	8.31	.00
101.635.5253: FUEL-DIESEL	66,731.16	59,685.35	46,069.89	68,000.00	39,779.03	58,000.00
101.635.5254: FUEL-GASOLINE	3,709.84	2,682.20	2,156.92	4,300.00	1,165.13	3,000.00
101.635.5255: NON-LICENSED MACH & EQUIP	.00	.00	.00	300.00	75.00	300.00
MATERIALS & SUPPLIES Total	74,794.05	68,317.68	54,884.43	84,375.00	48,703.33	73,575.00
SERVICES						
101.635.5302: RENT/LEASE OF EQUIP/MACH	.00	.00	.00	.00	.00	.00
101.635.5309: RENT/LEASE-OTHER	.00	.00	.00	.00	.00	.00
101.635.5311: NATURAL GAS	1,543.47	1,307.08	1,148.91	4,000.00	2,378.03	4,000.00
101.635.5312: ELECTRICITY	2,509.09	2,358.17	2,638.13	3,800.00	3,910.57	4,000.00
101.635.5316: TELEPHONE	1,210.29	1,109.94	1,211.41	1,200.00	1,110.89	1,200.00
101.635.5321: TRAVEL, LODGING, MEALS	.00	.00	.00	100.00	.00	100.00
101.635.5322: TRAINING/REGISTRATION FEES	130.00	130.00	130.00	300.00	130.00	300.00
101.635.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	.00	.00
101.635.5331: ARCHITECTS AND ENGINEERS	.00	.00	4,977.19	.00	.00	.00
101.635.5336: HEALTH SERVICES	.00	.00	.00	.00	.00	.00
101.635.5338: PERSONAL SERVICE CONTRACTS	49,069.56	43,572.46	24,649.26	72,400.00	52,141.49	67,400.00
101.635.5339: MISCELLANEOUS SERVICES	443,227.84	456,081.80	520,479.08	680,000.00	555,175.15	717,000.00
101.635.5359: INSURANCE POOL	.00	956.03	.00	4,000.00	.00	4,000.00
101.635.5361: MAINT. OF FACILITIES	6,708.28	8,790.82	17,573.72	40,000.00	30,875.60	25,355.00
101.635.5363: MAINT. MACH/EQUIP	6,319.63	6,087.57	4,502.08	7,800.00	2,896.99	7,800.00
101.635.5364: MAINT. LICENSED VEHICLES	53,195.28	80,500.44	70,466.98	60,000.00	37,180.04	60,000.00
101.635.5365: MAINT. NON-LICENSED VEHICLES	.00	.00	.00	.00	.00	.00
101.635.5367: MAINT. COMMUNICATIONS EQUIP	.00	.00	.00	250.00	.00	250.00
101.635.5381: POSTAGE	.00	.00	16.26	100.00	.00	100.00
101.635.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
101.635.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
101.635.5390: TRANSFER STATION/DISPOSAL FEES	379,559.22	384,368.78	426,924.44	496,800.00	470,363.03	530,000.00
101.635.5398: PRINTING EXPENSE	.00	663.36	.00	200.00	526.00	600.00
101.635.5399: OTHER EXPENSE FOR OPERATIONS	.00	91.40	.00	100.00	.00	100.00
SERVICES Total	943,472.66	966,037.85	1,074,717.46	1,370,850.00	1,156,687.79	1,422,205.00
OTHER DISBURSEMENTS						
101.635.5511: REFUND-CURRENT YR REVENUE	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
101.635.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
101.635.5632: VEHICLES	379,762.00	.00	553,788.86	.00	.00	.00
101.635.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
101.635.5637: COMPUTER HARDWARE/SOFTWARE	.00	.00	592.85	.00	22.40	.00
101.635.5639: OTHER EQUIPMENT	.00	66,712.00	.00	.00	.00	32,100.00
CAPITAL OUTLAY Total	379,762.00	66,712.00	554,381.31	.00	22.40	32,100.00
635: REFUSE COLLECTION Total	1,635,212.97	1,401,805.17	1,941,018.23	1,734,504.00	1,489,557.64	1,821,178.00
101: GENERAL FUND Total	33,334,893.23	27,567,913.99	25,097,922.53	28,760,080.00	38,682,815.24	44,375,049.00

2026-2030 Capital Improvement Plan Refuse Division - Fund 101.635

2/12/2026

Project	% of		Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
	Total Cost	Notes								
Fuel System Removal/Remediation	16%	1	35	\$2,100	\$9,000	\$62,500	\$0	\$0	\$73,600	\$ 2,100
Automated Packer Trucks (Repl 3502)	100%	2	5-7	\$0	\$0	\$519,057	\$519,057	\$0	\$1,038,114	\$ -
Toters	100%	3		\$30,000	\$0	\$30,000	\$0	\$30,000	\$90,000	\$ 30,000
Rear Loader Packer Trucks (Repl 3506)	100%	4	5-7	\$0	\$0	\$0	\$0	\$225,000	\$225,000	\$ -
Maintenance Facility Renovation	16%	5		\$0	\$0	\$0	\$0	\$1,166,667	\$1,166,667	\$ -
Maintenance Facility Roof Repair	16%	6		\$0	\$0	\$78,333	\$0	\$0	\$78,333	\$ -
Total				\$32,100	\$9,000	\$689,890	\$519,057	\$1,421,667	\$2,671,714	\$ 32,100

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

***Estimated**

STREET FUND (Fund 202)

This fund is established in accordance with Ohio Revised Code (ORC) Sections 4501.04 and 5735.27 for street construction, maintenance and repairs. The revenue received is not sufficient for the projected expenditures. A transfer from the General Fund is not anticipated for 2026.

The Street Fund is a Special Revenue Fund.

Revenues

- 1) All (100%) of the regular motor vehicle license fees.
- 2) Most (92.5%) of the fuel taxes.

Expenditures

The Street Department staff is paid from this fund as well as the costs associated with street maintenance and improvement.

Replacement of a Pickup Truck/Plow is planned for 2026.

2026 Projected Revenues & Transfers, Street Fund	\$ 1,334,000
2026 Projected Expenditures, Street Fund	<u>\$ 1,777,212</u>
Projected Addition to (Reduction from) Fund Balance	(\$ 443,212)

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$ 770,012	43.3%
Operating Expenses	\$ 940,100	52.9%
Capital Expenditures-Improvements	<u>\$ 67,100</u>	3.8%
Total	\$ 1,777,212	

FUND 202 RECAP: STREET FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	2,228,082.21	2,207,239.31
TOTAL INCOME	1,663,656.85	1,334,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	1,663,656.85	1,334,000.00
TOTAL FUND RESOURCES	3,891,739.06	3,541,239.31
LESS EXPENDITURES	1,767,158.71	1,777,212.00
BALANCE	2,124,580.35	1,764,027.31
LESS TRANSFERS OUT	0.00	0.00
TOTAL	2,124,580.35	1,764,027.31
ADD-RELEASE OF ENC/CARRYOVER	200,915.00	
FUND BALANCE 12-31	2,325,495.35	
LESS ENCUMBERED	118,256.04	
UNENCUMBERED BALANCE 12-31	2,207,239.31	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
202: STREET FUND						
TAXES						
202.000.4151: GASOLINE TAX	1,359,201.83	1,389,400.94	1,437,304.37	1,100,000.00	1,450,368.70	1,100,000.00
202.000.4152: MOTOR VEHICLE LIC.-STATE REG.	227,059.13	187,854.40	197,762.37	180,000.00	194,841.47	180,000.00
TAXES Total	1,586,260.96	1,557,255.34	1,635,066.74	1,280,000.00	1,645,210.17	1,280,000.00
LICENSE/PERMITS						
202.000.4255: STREET OPENING PERMIT	.00	.00	.00	.00	.00	.00
LICENSE/PERMITS Total	.00	.00	.00	.00	.00	.00
INTERGOVERNMENTAL						
202.000.4311: FEDERAL GRANTS	.00	.00	.00	.00	.00	.00
202.000.4335: STATE GRANTS	.00	.00	.00	.00	.00	.00
INTERGOVERNMENTAL Total	.00	.00	.00	.00	.00	.00
CHARGES FOR SERVICE						
202.000.4413: WEED CUTTING	5,230.96	12,855.47	3,301.65	5,000.00	5,657.08	50,000.00
CHARGES FOR SERVICE Total	5,230.96	12,855.47	3,301.65	5,000.00	5,657.08	50,000.00
MISCELLANEOUS						
202.000.4613: SALE OF ASSETS	.00	6,839.00	.00	.00	5,656.00	.00
202.000.4615: WITNESS FEES	.00	.00	.00	.00	.00	.00
202.000.4616: JURY FEES	.00	25.00	.00	.00	.00	.00
202.000.4649: MISCELLANEOUS	.00	.00	.00	.00	.00	.00
202.000.4921: MISCELLANEOUS REIMBURSEMENTS	6,721.61	5,754.77	4,293.75	4,000.00	6,742.28	4,000.00
202.000.4922: MISCELLANEOUS REFUNDS	1,286.48	1,232.08	1,056.42	.00	343.32	.00
202.000.4924: REIMBURSE CLOTHING ALLOWANCE	24.00	.00	50.00	.00	48.00	.00
202.000.4925: REIMBURSE PERSONNEL EXPENSE	3,063.24	.00	.00	.00	.00	.00
202.000.4928: DAMAGE CLAIM REIMBURSEMENT	.00	.00	297.12	.00	.00	.00
202.000.4990: OPERATING TRANSFERS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	11,095.33	13,650.85	5,697.29	4,000.00	12,789.60	4,000.00
202: STREET FUND Total	1,602,587.25	1,583,761.66	1,644,065.68	1,289,000.00	1,663,656.85	1,334,000.00

Street Fund

202.781

2/5/2026

5101	<p>SALARIES</p> <p>56,968 Foreman 1/2 of Salary (1/2 in Refuse Budget 101.635)</p> <p>84,758 Lead Operator</p> <p>446,141 7 SMW charged to Street (2 Adn'l SMW charged to 709)</p> <p>587,867</p> <p>8,100 Opt Out</p> <p>595,967</p> <p>45,000 Less amount to State Highway Fund</p> <p>550,967</p> <p>550 EIP -half</p> <p>551,517</p> <p>25,000 OT</p> <p>576,517</p>
5206	<p>ROAD SALT</p> <p>45,000 1,000 Tons of salt for winter, purchase Summer 2026 (share of cost in 203 State Hwy Fund)</p>
5215	<p>STREET MAINTENANCE SUPPLIES</p> <p>27,000 Routine as needed</p> <p>3,500 Guard Rail Repair</p> <p>25,000 Rental of Crack Sealer</p> <p>55,500</p>
5232	<p>TRAFFIC CONTROL SUPPLIES/PARTS</p> <p>30,000 Sign posts and blanks, barricades, cones, etc.</p>
5317	<p>STREET LIGHTING</p> <p>390,000 Street Lighting (Steel Pole Replacement, LED Change out, attachments to poles)</p>
5321/5322	<p>TRAINING/REGISTRATION FEES/TRAVEL</p> <p>6,000 Training as needed</p>
5361	<p>MAINTENANCE OF FACILITIES</p> <p>5,500 Hoist Maintenance</p> <p>10,000 Misc. - General facility maintenance</p> <p>10,000 General non-facility repairs</p> <p>1,000 Brine system maintenance</p> <p>100,000 Annual Pavement Markings</p> <p>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)</p> <p>141,855</p>
5632	<p>VEHICLES</p> <p>65,000 Replace Pickup Truck/Plow</p>
5639	<p>OTHER EQUIPMENT</p> <p>2,100 Fuel Gauge Replacement</p> <p>Funding split btw. Elec (101.555), Refuse (101.635), Street (202), Storm (709), Water (710.663), Sewer (711.673)</p>
FUTURE POTENTIAL PRIORITIES	
5639	<p>OTHER EQUIPMENT</p> <p>9,000 Fuel System Removal/Remediation/Replacement (2027)</p> <p>Funding split btw. Elec (101.555.), Refuse (101.635.), Street (202), Storm (709), Water (710.663), Sewer (711.673)</p> <p>38,500 Brine System Replacement (2027)</p> <p>20,000 Paving Box Attachment (2027)</p> <p>Funding split btw. Street (202), Storm (709), Water (710.663), and Sewer (711.673)</p>

2025 Budget	2026 Budget	% Difference
1,859,553	1,777,212	-4.43%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
202: STREET FUND						
PERSONNEL SERVICES						
202.781.5101: FT/PT EMPLOYEES W/ PERS	504,941.89	491,105.82	486,027.09	533,423.00	481,694.78	550,987.00
202.781.5102: OVERTIME W/ PERS	14,624.06	10,299.44	7,423.82	25,000.00	25,625.77	25,000.00
202.781.5104: EDUCATIONAL INCENTIVE	.00	.00	550.00	.00	550.00	550.00
202.781.5143: TERMINATION PAY-SICK LEAVE	.00	.00	28,659.58	35,880.00	36,518.09	.00
202.781.5144: TERMINATION PAY-VACATION	750.20	.00	15,496.08	4,140.00	747.20	.00
202.781.5149: OTHER PERSONNEL SERVICES	.00	.00	.00	.00	.00	.00
202.781.5151: CITY SHARE-PERS PENSIONS	71,430.74	70,890.60	67,434.21	78,190.00	70,218.22	80,710.00
202.781.5161: LIFE INSURANCE	508.80	482.30	466.40	555.00	562.25	555.00
202.781.5162: HEALTH INSURANCE	112,938.91	78,546.40	48,064.58	95,345.00	75,668.98	77,270.00
202.781.5163: CITIES CONTRIBUTION TO HSA	12,023.50	4,866.87	4,625.00	6,800.00	7,150.00	9,600.00
202.781.5164: WORKERS COMPENSATION	7,318.86	6,947.81	6,516.72	18,000.00	7,527.94	17,000.00
202.781.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
202.781.5166: MEDICARE	7,028.01	6,804.01	7,491.81	6,700.00	7,715.05	8,360.00
PERSONNEL SERVICES Total	731,564.77	669,743.05	672,755.29	805,833.00	713,974.28	770,012.00
MATERIALS & SUPPLIES						
202.781.5201: OFFICE MATERIAL & SUPPLIES	196.51	364.60	206.74	500.00	145.70	500.00
202.781.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	.00	.00	.00
202.781.5203: MEDICAL SUPPLIES	230.87	282.10	253.08	300.00	105.76	300.00
202.781.5204: NON-CAPITALIZED EQUIP/TOOLS	.00	1,031.98	.00	1,000.00	.00	1,000.00
202.781.5205: CHEMICALS	244.98	909.98	74.99	1,000.00	199.89	1,000.00
202.781.5206: ROAD SALT	37,888.79	14,785.77	.00	19,200.00	13.05	45,000.00
202.781.5207: COMPUTER SUPPLIES	140.81	1,989.86	398.11	1,000.00	817.57	1,000.00
202.781.5213: BUILDING MAINTENANCE SUPPLIES	608.66	379.78	1,598.49	2,500.00	564.00	2,500.00
202.781.5215: STREET MAINTENANCE SUPPLIES	22,537.38	26,917.30	11,856.44	55,500.00	38,207.81	55,500.00
202.781.5231: MACH & EQUIP SUPPLIES & PARTS	1,938.15	415.21	3,028.39	5,000.00	2,118.19	5,000.00
202.781.5232: TRAFFIC CONTROL SUPPLIES/PARTS	30,956.69	31,249.49	29,329.76	30,000.00	27,006.63	30,000.00
202.781.5234: UTIL LINE MAINT SUPPLIES/PARTS	.00	35.00	.00	.00	.00	.00
202.781.5239: OTHER MATERIALS & SUPPLIES	8,576.75	2,538.38	3,615.04	4,000.00	3,505.21	4,000.00
202.781.5241: UNIFORM ALLOWANCE	6,300.00	5,950.00	6,650.00	7,650.00	8,000.00	7,875.00
202.781.5243: SAFETY CLOTHING/EQUIPMENT	1,437.58	1,108.91	824.18	3,000.00	1,343.55	3,000.00
202.781.5251: LICENSED VEHICLE SUPPLY/PARTS	1,828.57	3,100.66	1,124.22	5,000.00	3,993.47	2,000.00
202.781.5252: FUEL-LIQUID PROPANE	190.71	222.51	195.92	500.00	138.89	500.00
202.781.5253: FUEL-DIESEL	30,570.83	22,187.16	14,371.16	25,000.00	25,789.07	30,000.00
202.781.5254: FUEL-GASOLINE	10,534.54	8,373.14	9,007.99	14,000.00	6,792.27	10,000.00
202.781.5255: NON-LICENSED MACH & EQUIP	446.56	3,875.88	1,916.64	3,500.00	2,641.28	3,500.00
202.781.5256: CONSUMABLE SUPPLIES	12,857.14	21,571.39	18,324.39	18,000.00	16,508.16	16,000.00
MATERIALS & SUPPLIES Total	167,285.52	147,967.10	102,775.52	194,650.00	136,891.38	218,675.00
SERVICES						
202.781.5302: RENT/LEASE OF EQUIP MACH	442.57	268.28	738.16	500.00	.00	500.00
202.781.5309: RENT/LEASE-OTHER	.00	.00	.00	.00	.00	.00
202.781.5311: NATURAL GAS	1,543.49	1,307.08	1,148.92	4,000.00	2,378.04	4,000.00
202.781.5312: ELECTRICITY	22,184.19	25,392.08	36,906.29	25,000.00	44,707.60	45,000.00
202.781.5316: TELEPHONE	21,010.29	19,269.94	19,631.91	17,000.00	18,270.89	17,000.00
202.781.5317: STREET LIGHTING	386,025.12	356,989.84	357,568.05	390,000.00	332,271.55	390,000.00
202.781.5321: TRAVEL, LODGING, MEALS	27.00	85.00	333.00	200.00	846.02	1,000.00
202.781.5322: TRAINING/REGISTRATION FEES	1,523.02	1,739.13	827.96	5,000.00	2,392.79	5,000.00
202.781.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	.00	.00
202.781.5324: MEMBERSHIPS	190.00	160.00	265.00	200.00	435.00	400.00
202.781.5331: ARCHITECTS AND ENGINEERS	.00	.00	4,977.20	.00	.00	.00
202.781.5336: HEALTH SERVICES	.00	.00	.00	.00	.00	.00
202.781.5338: PERSONAL SERVICE CONTRACTS	1,637.61	1,762.36	1,838.48	12,500.00	1,712.99	12,500.00
202.781.5339: MISCELLANEOUS SERVICES	1,375.00	1,408.13	1,988.57	4,220.00	6,042.59	4,220.00
202.781.5359: INSURANCE POOL	19,039.73	17,197.90	21,058.43	22,000.00	21,581.75	25,000.00
202.781.5381: MAINT. OF FACILITIES	81,028.40	81,808.85	83,905.71	158,500.00	114,022.30	141,855.00
202.781.5363: MAINT. MACH/EQUIP	4,495.63	4,507.86	5,345.34	6,500.00	4,121.01	6,500.00
202.781.5364: MAINT. LICENSED VEHICLES	39,436.21	50,592.18	41,540.99	60,000.00	39,505.29	60,000.00
202.781.5365: MAINT. NON-LICENSED VEHICLES	6,238.22	4,959.83	17,059.73	5,000.00	27,814.44	7,500.00
202.781.5386: MAINT. STREETS	.00	.00	.00	.00	80.73	.00
202.781.5387: MAINT. COMMUNICATIONS EQUIP	.00	.00	.00	.00	.00	500.00
202.781.5389: MAINTENANCE-OTHER	.00	.00	.00	.00	.00	.00
202.781.5381: POSTAGE	.00	.00	18.25	100.00	67.75	100.00
202.781.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
202.781.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
202.781.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
202.781.5398: PRINTING EXPENSE	53.25	7.93	.00	100.00	.00	100.00
202.781.5399: OTHER EXPENSE FOR OPERATIONS	319.55	467.90	728.61	250.00	680.75	250.00
SERVICES Total	586,579.28	567,892.09	595,676.60	709,070.00	618,891.48	721,425.00
OTHER DISBURSEMENTS						
202.781.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
202.781.5511: REFUND-CURRENT YR REVENUE	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
202.781.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
202.781.5632: VEHICLES	156,959.00	.00	132,876.00	80,000.00	85,521.00	65,000.00
202.781.5633: MACHINERY & EQUIPMENT	.00	1,433.75	.00	70,000.00	69,407.96	.00
202.781.5637: COMPUTER HARDWARE/SOFTWARE	.00	.00	1,411.55	.00	22.40	.00
202.781.5639: OTHER EQUIPMENT	.00	4,823.75	81,996.00	.00	.00	2,100.00
CAPITAL OUTLAY Total	156,959.00	6,257.50	216,283.55	150,000.00	154,951.36	67,100.00
202: STREET FUND Total	1,642,388.57	1,390,959.74	1,587,490.96	1,859,553.00	1,621,508.51	1,777,212.00

2026-2030 Capital Improvement Plan Street Department - Fund 202

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST 2026
Fuel System Removal/Remediation	16%	1	35	\$2,100	\$9,000	\$62,500	\$0	\$0	\$73,600	\$2,100
Pick-up Truck w/plow (Repl 8217)	100%	2	15	\$65,000	\$0	\$0	\$0	\$0	\$65,000	\$65,000
Brine System Replacement/Upgrade	100%	3	15	\$0	\$38,500	\$0	\$0	\$0	\$38,500	\$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	\$0	\$0	\$0	\$12,000	\$0	\$12,000	\$0
Ventrac (Repl 8173)	100%	7	15-20	\$0	\$0	\$0	\$27,000	\$0	\$27,000	\$0
Roller (Repl 8187)	25%	8	15-20	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0
Walk Behind Striper (Repl 8163)	100%	9	15-20	\$0	\$0	\$0	\$12,000	\$0	\$12,000	\$0
Loader (Repl 8146)	25%	10	15-20	\$0	\$0	\$0	\$0	\$52,500	\$52,500	\$0
Maintenance Facility Renovation	16%	11		\$0	\$0	\$0	\$0	\$1,166,667	\$1,166,667	\$0
Maintenance Facility Roof Repair	16%	12		\$0	\$0	\$78,333	\$0	\$0	\$78,333	\$0
LED Lighting Project		13		\$15,355	\$0	\$0	\$0	\$0	\$15,355	\$15,355
Total				\$82,455	\$67,500	\$149,333	\$61,000	\$1,219,167	\$1,579,455	\$82,455

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 (Fund 203)

The State Highway Fund is a related fund to the Streets Fund and exists for the maintenance and repair of the areas of state highways that are located within Troy's Corporate Limits. The maintenance costs include a share of the cost of road salt. The State Highway Fund is a Special Revenue Fund.

Revenues

The State Highway Fund revenues account for fees collected by the County and remitted to the City for specific roadway improvements, plus the remainder (7.5%) of the fuel taxes not receipted to the Street Fund.

Expenditures

Based on the amount of state highways to be maintained, the City funds \$45,000 of the personnel costs of the Street Fund from the State Highway Fund in addition to the operational costs.

2026 Projected Revenues, State Highway Fund	\$ 110,000
2026 Projected Expenditures, State Highway Fund	\$ 189,850
Projected Addition to (Reduction from) Fund Balance	\$ (79,850)

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$ 53,250	28.0%
Operating Expenses	\$ 36,600	19.2%
Capital Expenditures-Improvements	\$ 100,000	52.8%
Total	\$ 189,850	

FUND 203 RECAP: STATE HIGHWAY FUND

	2025 ACTUAL	2026 ANTICIPATED
UNENCUMBERED BALANCE 01-01	470,757.27	427,503.66
TOTAL INCOME	133,415.25	110,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	133,415.25	110,000.00
TOTAL FUND RESOURCES	604,172.52	537,503.66
LESS EXPENDITURES	171,668.86	189,850.00
BALANCE	432,503.66	347,653.66
LESS TRANSFERS OUT	0.00	0.00
TOTAL	432,503.66	347,653.66
ADD-RELEASE OF ENC/CARRYOVER	12,424.00	
FUND BALANCE 12-31	444,927.66	
LESS ENCUMBERED	17,424.00	
UNENCUMBERED BALANCE 12-31	427,503.66	

State Highway Fund

203.781

2/5/2026

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

2025 Budget	2026 Budget	% Difference
177,910	189,850	6.71%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
203: STATE HIGHWAY FUND						
TAXES						
203.000.4151: GASOLINE TAX	110,205.55	111,032.50	116,538.19	95,000.00	117,587.45	95,000.00
203.000.4152: MOTOR VEHICLE LIC.-STATE REG.	18,410.18	15,231.43	16,034.80	15,000.00	15,797.95	15,000.00
TAXES Total	128,615.73	126,263.93	132,572.99	110,000.00	133,385.40	110,000.00
MISCELLANEOUS						
203.000.4601: INTEREST EARNINGS	.00	.00	.00	.00	.00	.00
203.000.4921: MISCELLANEOUS REIMBURSEMENTS	146.87	130.76	83.26	.00	19.85	.00
MISCELLANEOUS Total	146.87	130.76	83.26	.00	19.85	.00
203: STATE HIGHWAY FUND Total	128,762.60	126,394.69	132,656.25	110,000.00	133,415.25	110,000.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
203: STATE HIGHWAY FUND						
PERSONNEL SERVICES						
203.781.5101: FT/PT EMPLOYEES W/ PERS	44,993.45	44,999.88	44,999.89	45,000.00	44,999.58	45,000.00
203.781.5151: CITY SHARE-PERS PENSIONS	6,299.69	6,204.43	6,393.54	6,300.00	6,301.11	6,300.00
203.781.5164: WORKERS COMPENSATION	748.36	596.18	619.11	1,350.00	721.71	1,350.00
203.781.5166: MEDICARE	607.79	608.27	609.51	660.00	613.76	600.00
PERSONNEL SERVICES Total	52,649.29	52,408.74	52,622.05	53,310.00	52,636.16	53,250.00
MATERIALS & SUPPLIES						
203.781.5206: ROAD SALT	25,259.19	9,843.84	.00	18,000.00	8.70	30,000.00
203.781.5215: STREET MAINTENANCE SUPPLIES	1,877.82	5,237.30	5,832.86	6,600.00	6,600.00	6,600.00
MATERIALS & SUPPLIES Total	27,137.01	15,081.14	5,832.86	24,600.00	6,608.70	36,600.00
SERVICES						
203.781.5361: MAINT. OF FACILITIES	.00	.00	.00	.00	.00	.00
203.781.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
SERVICES Total	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS						
203.781.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
203.781.5851: GENERAL FIXED ASSETS	.00	.00	.00	100,000.00	100,000.00	100,000.00
CAPITAL OUTLAY Total	.00	.00	.00	100,000.00	100,000.00	100,000.00
203: STATE HIGHWAY FUND Total	79,786.30	67,489.88	58,454.91	177,910.00	159,244.86	189,850.00

INCOME TAX FUND (Fund 204)

This fund was established in 1966 for the collection of a .8% municipal income tax on income earned by Troy residents or earned in Troy by non-residents or businesses. The income tax was levied to provide funds for the general municipal operations and permanent improvements of the City. The Income Tax Fund is a Special Revenue Fund.

The first-year impact of State changes in the net operating loss calculations on the local income tax receipts occurred in 2020. City staff continue to monitor and argue against other proposals of the State that would have a negative impact on income tax receipts.

The City of Troy income tax rate has been amended as follows, with the 1989 and 1993 increases approved by the voters:

1-1-80 1.00%
7-1-89 1.50%
1-1-93 1.75% (The additional .25% must be used solely for the capital and operating needs of police, fire and public safety related services.)

Revenues

Based on the adopted budget, the total City income tax collection estimated for 2026 is \$25.7 million. Of that amount, approximately \$22.2 million is receipted into the Income Tax Fund, and \$3.5 million is receipted into the Income Tax Safety Fund.

Expenditures

Once the staffing and operational costs of the Income Tax Office have been funded, and \$985,000 has been budgeted for potential refunds, most of the balance is transferred to the General Fund to meet the demands on that fund.

2026 Projected Revenues, Income Tax Fund	\$22,201,000
2026 Projected Expenditures & Transfer, Income Tax Fund	<u>\$26,117,198</u>
Projected Addition to (Reduction from) Fund Balance	(\$ 3,916,198)

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$ 425,270	1.6%
Operating Expenses	\$ 1,191,928	4.6%
Capital Expenditure – Improvements	\$ 0	0.0%
Transfer	<u>\$ 24,500,000</u>	93.8%
Total	\$ 26,117,198	

FUND 204 RECAP: INCOME TAX FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	11,668,486.62	11,892,843.06
TOTAL INCOME	23,604,404.47	22,201,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	23,604,404.47	22,201,000.00
TOTAL FUND RESOURCES	35,272,891.09	34,093,843.06
LESS EXPENDITURES	1,391,625.82	1,617,198.00
BALANCE	33,881,265.27	32,476,645.06
LESS TRANSFERS OUT	22,000,000.00	24,500,000.00
TOTAL	11,881,265.27	7,976,645.06
ADD-RELEASE OF ENC/CARRYOVER	30,167.11	
FUND BALANCE 12-31	11,911,432.38	
LESS ENCUMBERED	18,589.32	
UNENCUMBERED BALANCE 12-31	11,892,843.06	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
204: INCOME TAX FUND						
TAXES						
204.000.4121: MUNICIPAL INCOME TAX	21,730,531.58	23,007,460.19	23,868,415.01	22,000,000.00	23,224,952.00	22,000,000.00
TAXES Total	21,730,531.58	23,007,460.19	23,868,415.01	22,000,000.00	23,224,952.00	22,000,000.00
CHARGES FOR SERVICE						
204.000.4411: REPORT COPIES	.00	.00	.00	.00	.00	.00
204.000.4418: MISCELLANEOUS	.00	.00	.00	.00	25.00	.00
CHARGES FOR SERVICE Total	.00	.00	.00	.00	25.00	.00
MISCELLANEOUS						
204.000.4601: INTEREST EARNINGS	46,352.32	168,315.93	360,929.53	170,000.00	375,287.14	200,000.00
204.000.4616: JURY FEES	.00	.00	.00	.00	.00	.00
204.000.4649: MISCELLANEOUS	5.36	31,805.48	20,641.85	.00	4,058.99	.00
204.000.4921: MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00	.00	.00	.00
204.000.4922: MISCELLANEOUS REFUNDS	607.88	503.29	331.65	1,000.00	81.34	1,000.00
204.000.4925: REIMBURSE PERSONNEL EXPENSE	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	48,965.56	200,624.70	381,903.03	171,000.00	379,427.47	201,000.00
204: INCOME TAX FUND Total	21,779,497.14	23,208,084.89	24,250,318.04	22,171,000.00	23,604,404.47	22,201,000.00

Income Tax Fund

204.115

2/5/2026

5101	<p>SALARIES</p> <p>58,364 Fiscal Manager (1/2 salary in this fund; bal. split between Water & Sewer B&C)</p> <p>227,616 3 Account Analyst</p> <p>285,980</p> <p>1,350 OPT OUT</p> <p>1,815 EIP</p> <p>289,145</p> <p>4,000 OT</p> <p>293,145</p> <p>32,735 Retirement</p> <p>325,880</p>
5338	<p>PERSONAL SERVICE CONTRACTS</p> <p>70,700 1 Temp - Tax Clerk</p>
5339	<p>MISCELLANEOUS SERVICES</p> <p>12,777 CMI Software, Hardware & Database Support</p> <p>11,700 Hosted Tax Connect, E-Forms, Payments</p> <p>3,001 E-Forms Filing</p> <p>28,000 Artic Wolf \$10,000 (\$100,000 shared btw 204, 447, 709, 710, 711)</p> <p>Email Filtering \$2,000 (\$10,000 shared btw. 101, 204, 709, 710, 711)</p> <p>Micro 365 \$16,000 (\$80,000 shared btw. 101, 204, 709, 710, 711)</p> <p>55,478</p>
5501	<p>TRANSFER</p> <p>24,500,000 Transfer to General Fund</p>
5522	<p>REMITTANCE REVENUE COLLECTED</p> <p>0 EZ compensation to schools</p>
5523	<p>REFUNDS</p> <p>995,000 Due to large amounts on file</p>
FUTURE POTENTIAL PRIORITIES	
5361	<p>MAINTENANCE OF FACILITIES</p> <p>79,000 25% of cost City Hall VAV Box Replacement Project (approx. 41 of 47), Replacement of ceiling tiles after VAV Boxes replaced (ea. box \$7,300). \$315,000 total - Share cost btw. 101, 204, 710, 711</p>

2025 Budget	2026 Budget	% Difference
23,559,342	26,117,198	10.86%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
204: INCOME TAX FUND						
PERSONNEL SERVICES						
204.115.5101: FT/PT EMPLOYEES W/ PERS	206,351.07	216,200.62	244,417.15	249,932.00	267,977.50	285,980.00
204.115.5102: OVERTIME W/ PERS	5,094.91	3,370.78	3,918.71	4,000.00	4,370.72	4,000.00
204.115.5104: EDUCATIONAL INCENTIVE	.00	.00	1,815.00	.00	1,815.00	1,815.00
204.115.5143: TERMINATION PAY-SICK LEAVE	.00	.00	.00	.00	.00	31,630.00
204.115.5144: TERMINATION PAY-VACATION	.00	.00	.00	.00	.00	1,105.00
204.115.5151: CITY SHARE-PERS PENSIONS	29,169.69	30,078.10	33,834.74	35,515.00	37,099.01	41,350.00
204.115.5161: LIFE INSURANCE	254.40	254.40	249.10	230.00	309.43	230.00
204.115.5162: HEALTH INSURANCE	54,075.62	55,828.29	51,842.86	59,650.00	43,038.00	37,080.00
204.115.5163: CITY'S CONTRIBUTION TO HSA	6,750.00	6,625.00	6,158.33	6,800.00	5,550.00	6,650.00
204.115.5164: WORKERS COMPENSATION	2,786.56	2,173.50	2,466.06	7,610.00	3,355.35	10,200.00
204.115.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
204.115.5166: MEDICARE	2,810.01	2,912.19	3,334.09	3,680.00	3,698.93	5,230.00
PERSONNEL SERVICES Total	309,293.16	317,441.06	347,834.04	367,417.00	367,211.94	425,270.00
MATERIALS & SUPPLIES						
204.115.5201: OFFICE MATERIAL & SUPPLIES	2,809.14	1,926.83	1,673.14	2,100.00	1,799.78	2,200.00
204.115.5202: REPRODUCTION/PRINTING/PHOTO	1,362.71	6,507.62	5,553.23	6,850.00	2,939.16	8,000.00
204.115.5207: COMPUTER SUPPLIES	1,053.42	2,351.67	392.99	1,500.00	2,541.26	2,000.00
204.115.5231: MACH & EQUIP SUPPLIES & PARTS	307.97	.00	.00	250.00	.00	250.00
204.115.5239: OTHER MATERIALS & SUPPLIES	185.21	320.94	995.91	250.00	132.90	250.00
MATERIALS & SUPPLIES Total	5,718.45	11,107.06	6,615.27	11,050.00	7,413.10	12,700.00
SERVICES						
204.115.5302: RENT/LEASE OF EQUIP/MACH	597.00	1,194.00	1,329.00	4,730.00	433.50	5,200.00
204.115.5309: RENT/LEASE-OTHER	.00	.00	.00	250.00	.00	250.00
204.115.5321: TRAVEL, LODGING, MEALS	339.00	45.00	193.30	750.00	52.50	750.00
204.115.5322: TRAINING/REGISTRATION FEES	477.00	100.00	721.50	750.00	355.50	750.00
204.115.5323: SUBSCRIPTION/PUBLICATION	55.50	150.00	75.00	175.00	75.00	175.00
204.115.5324: MEMBERSHIPS	25.00	25.00	25.00	50.00	25.00	25.00
204.115.5332: ATTORNEYS	569.50	4,209.00	.00	.00	.00	.00
204.115.5335: EDP CONSULTANTS	.00	2,250.00	.00	.00	.00	.00
204.115.5338: PERSONAL SERVICE CONTRACTS	27,645.55	24,443.13	33,256.15	66,000.00	60,207.64	70,700.00
204.115.5339: MISCELLANEOUS SERVICES	18,605.98	18,809.65	25,907.63	26,420.00	28,776.77	55,478.00
204.115.5341: COURT COSTS	.00	.00	.00	2,000.00	.00	2,000.00
204.115.5342: FILING FEES	.00	.00	.00	2,000.00	.00	2,000.00
204.115.5383: MAINT. MACH/EQUIP	.00	.00	.00	500.00	.00	500.00
204.115.5381: POSTAGE	15,782.62	11,756.65	13,732.43	14,000.00	8,905.33	16,000.00
204.115.5384: MILEAGE REIMBURSEMENT	186.87	.00	.00	400.00	.00	400.00
204.115.5386: ADVERTISING	.00	.00	.00	.00	.00	.00
204.115.5389: OTHER COMMUNICATION EXPENSE	545.11	.00	.00	.00	.00	.00
204.115.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
204.115.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	.00	.00	.00
SERVICES Total	65,029.13	62,982.43	75,242.01	120,025.00	98,831.24	154,228.00
OTHER DISBURSEMENTS						
204.115.5501: PERMANENT FUND TRANSFERS	20,000,000.00	18,500,000.00	22,000,000.00	22,000,000.00	22,000,000.00	24,500,000.00
204.115.5522: REMITTANCE/ REVENUE COLLECTED	.00	.00	.00	.00	.00	.00
204.115.5523: TAX REFUNDS	544,704.63	2,533,944.10	755,017.32	985,000.00	845,459.81	995,000.00
204.115.5524: ACCRUED INTEREST	1,786.75	1,985.20	2,860.96	18,000.00	1,739.60	18,000.00
204.115.5527: PREMIUM ON INVESTMENTS	.00	1,011.15	917.95	12,000.00	828.06	12,000.00
OTHER DISBURSEMENTS Total	20,546,491.36	21,036,940.45	22,758,796.23	23,015,000.00	22,848,027.67	25,525,000.00
CAPITAL OUTLAY						
204.115.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
204.115.5637: COMPUTER HARDWARE/SOFTWARE	3,365.00	10,765.14	13,169.82	45,850.00	60,389.18	.00
204.115.5639: OTHER EQUIPMENT	.00	34,168.11	7,874.77	.00	.00	.00
CAPITAL OUTLAY Total	3,365.00	44,933.25	21,044.59	45,850.00	60,389.18	.00
204: INCOME TAX FUND Total	20,929,897.12	21,473,404.27	23,211,532.14	23,559,342.00	23,381,873.13	26,117,198.00

**2026-2030 Capital Improvement Plan
Income Tax - Fund 204**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years	2026	2027	2028	2029	2030	Fund Total	PROJECT TOTAL COST 2026
City Hall VAV Box Replacement Project		1		\$0	\$79,000	\$0	\$0	\$0	\$79,000	\$0
Total				\$0	\$79,000	\$0	\$0	\$0	\$79,000	\$ -

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 (Fund 205)

The City operates two cemeteries, Riverside and Rosehill, at which burial services are provided. Facilities include a chapel, mausoleum, areas specifically set aside for cremated remains (Cremorials), and the Veterans Memorial at the entrance to Riverside Cemetery. There are over 2,000 interments in historic five-acre Rosehill Cemetery and approximately 20,550 interments in Riverside Cemetery. The entire size of Riverside Cemetery is approximately 65 acres. In the late 1990s, additional land (approx. 40 acres) adjacent to Riverside Cemetery was purchased to further serve the City's cemetery land needs for an estimated 70 additional years. In recent years, the Cemetery Department has had an increase of burial of cremated remains. The Cemetery Fund is a Special Revenue Fund.

The Department is supervised by the Foreman. A second laborer position was authorized in 2022. For 2026 expenditures continue to include part-time clerical assistance. The budget includes funds for other part-time staff to assist with the mowing, maintenance, and the care taking of the grounds. The Superintendent position has remained vacant since 2010.

Revenues

Revenues are from the sale of lots, interments and the performance of related cemetery services. The revenues are not sufficient to fund the costs of operating the cemeteries. Therefore, this fund receives a transfer subsidy from the General Fund. In 2026, this amount increased to \$350,000.

Expenditures

The expenditures, other than the full-time and seasonal staff, is for operations and maintaining equipment for mowing, maintenance and the digging of graves.

2026 Projected Revenues 600& Transfer, Cemetery Fund	\$ 466,000
2026 Projected Expenditures, Cemetery Fund	\$ <u>546,301</u>
Projected Addition to (Reduction from) Fund Balance	(\$ 80,301)

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$ 356,631	65.3%
Operating Expenses	\$ 189,670	34.7%
Capital Expenditures-Improvements	\$ <u>0</u>	0.0%
Total	\$ 546,301	

FUND 205 RECAP: CEMETERY FUND

	2025 ACTUAL	2026 ANTICIPATED
UNENCUMBERED BALANCE 01-01	89,681.68	84,633.57
TOTAL INCOME	171,029.44	116,000.00
TRANSFERS IN	300,000.00	350,000.00
TOTAL REVENUES	471,029.44	466,000.00
TOTAL FUND RESOURCES	560,711.12	550,633.57
LESS EXPENDITURES	459,396.97	546,301.00
BALANCE	101,314.15	4,332.57
LESS TRANFERS OUT	0.00	0.00
TOTAL	101,314.15	4,332.57
ADD-RELEASE OF ENC/CARRYOVER	8,478.93	
FUND BALANCE 12-31	109,793.08	
LESS ENCUMBERED	25,159.51	
UNENCUMBERED BALANCE 12-31	84,633.57	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
205: CEMETERY FUND						
INTERGOVERNMENTAL						
205.000.4335: STATE GRANTS	.00	.00	.00	.00	.00	.00
INTERGOVERNMENTAL Total	.00	.00	.00	.00	.00	.00
CHARGES FOR SERVICE						
205.000.4418: MISCELLANEOUS	.00	.00	.00	.00	135.00	.00
205.000.4420: CEMETERY-BURIAL CHARGES	129,822.14	132,187.00	68,525.00	68,000.00	98,245.00	68,000.00
205.000.4421: CEMETERY-CREMORIAL	.00	.00	.00	.00	.00	.00
205.000.4422: CEMETERY-SALE OF LOTS	71,325.00	49,612.50	47,812.50	47,000.00	63,000.00	47,000.00
205.000.4423: CEMETERY-MAINTENANCE SERVICES	.00	.00	.00	.00	.00	.00
CHARGES FOR SERVICE Total	201,147.14	181,799.50	116,337.50	115,000.00	161,380.00	115,000.00
MISCELLANEOUS						
205.000.4613: SALE OF ASSETS	.00	.00	.00	.00	3,250.00	.00
205.000.4645: DONATIONS-MISCELLANEOUS	4,781.00	2,377.00	2,277.00	.00	2,378.00	.00
205.000.4921: MISCELLANEOUS REMBURSEMENTS	1,600.00	.00	.00	.00	3,948.61	.00
205.000.4922: MISCELLANEOUS REFUNDS	1,187.89	458.56	452.64	1,000.00	72.83	1,000.00
205.000.4925: REIMB. PERSONNEL EXPENSE	7,855.04	125.00	.00	.00	.00	.00
205.000.4928: DAMAGE CLAIM REIMBURSEMENT	.00	.00	.00	.00	.00	.00
205.000.4990: OPERATING TRANSFERS	200,000.00	225,000.00	291,700.00	300,000.00	300,000.00	350,000.00
MISCELLANEOUS Total	215,203.93	227,960.56	294,429.64	301,000.00	309,649.44	351,000.00
205: CEMETERY FUND Total	416,351.07	409,760.06	410,767.14	416,000.00	471,029.44	466,000.00

Cemetery Fund

205.333

2/5/2026

5101	<p>SALARIES</p> <p>100,161 Foreman</p> <p>113,568 2 Cem. Maintenance Workers</p> <p>213,729</p> <p>18,000 PT Maintenance</p> <p>33,501 PT Clerical, 25 hrs. week (not exceed)</p> <p>265,230</p> <p>5,400 Opt Out</p> <p>270,630</p> <p>1,100 EIP</p> <p>271,730</p> <p>9,000 OT</p> <p>280,730</p>
5205	<p>CHEMICALS</p> <p>2,000 Annual amount</p>
5231	<p>MACHINERY & EQUIPMENT SUPPLIES & PARTS</p> <p>3,000 Annual Amount</p>
5321/5322	<p>TRAINING/REGISTRATION</p> <p>4,200 Annual Amount</p>
5338	<p>PERSONAL SERVICE CONTRACT</p> <p>30,000 Seasonal workers through employment agency (Not to Exceed amount)</p>
5339	<p>MISC. SERVICES</p> <p>3,500 Includes \$1,000 for urn vaults</p> <p>5,515 Annual CemSite License</p> <p>900 Annual CemSite Walk to Site License</p> <p>480 Annual CemSite Webhosting</p> <p>10,395</p>
5368	<p>MAINTENANCE OF CEMETERY GROUNDS</p> <p>13,200 Base annual amount, military bases</p> <p>3,000 Increase number of replacement trees; some tree care at Rosehill</p> <p>6,900 Topsoil</p> <p>6,900 Outsourcing of some weed control - Riverside and Rosehill</p> <p>30,000</p>
5399	<p>OTHER EXPENSE FOR OPERATIONS</p> <p>16,000 Mainly Indigent Burials and Headstones for Indigents (some reimbursement from State for Indigent Burials)</p> <p>8,000 Reimbursement for returned graves</p> <p>24,000</p>
2025 Budget	2026 Budget % Difference
504,824	546,301 8.22%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
205: CEMETERY FUND						
PERSONNEL SERVICES						
205.333.5101: FT/PT EMPLOYEES W/ PERS	166,281.19	149,924.28	207,294.08	238,294.00	225,715.09	270,630.00
205.333.5102: OVERTIME W/ PERS	17,519.90	13,922.17	8,038.92	9,000.00	11,895.58	9,000.00
205.333.5104: EDUCATIONAL INCENTIVE	.00	.00	1,100.00	.00	1,100.00	1,100.00
205.333.5143: TERMINATION PAY-SICK LEAVE	44,782.40	.00	.00	.00	.00	.00
205.333.5144: TERMINATION PAY-VACATION	22,845.29	2,289.93	.00	.00	.00	.00
205.333.5151: CITY SHARE-PERS PENSIONS	28,455.59	21,893.01	29,044.39	35,000.00	32,893.62	39,310.00
205.333.5161: LIFE INSURANCE	184.30	143.10	190.80	200.00	232.82	196.00
205.333.5162: HEALTH INSURANCE	54,091.45	34,040.37	20,054.75	21,095.00	20,504.00	21,520.00
205.333.5163: CITY'S CONTRIBUTION HSA	3,834.00	1,500.00	1,500.00	2,100.00	1,800.00	2,400.00
205.333.5164: WORKERS COMPENSATION	3,051.56	3,818.91	3,365.47	7,220.00	2,240.85	8,400.00
205.333.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
205.333.5166: MEDICARE	3,517.27	2,363.77	3,091.76	3,490.00	3,420.03	4,075.00
PERSONNEL SERVICES Total	344,542.95	229,895.54	273,678.17	316,399.00	299,901.99	356,631.00
MATERIALS & SUPPLIES						
205.333.5201: OFFICE MATERIAL & SUPPLIES	291.31	507.74	570.58	500.00	734.86	600.00
205.333.5202: REPRODUCTION/PRINTING/PHOTO	148.85	.00	.00	.00	.00	.00
205.333.5203: MEDICAL SERVICES	829.96	754.74	1,711.23	1,500.00	2,890.61	2,500.00
205.333.5205: CHEMICALS	2,143.00	975.42	1,771.05	2,200.00	2,022.29	2,000.00
205.333.5207: COMPUTER SUPPLIES	599.36	313.45	141.40	750.00	.00	500.00
205.333.5213: BUILDING MAINTENANCE SUPPLIES	1,151.53	1,051.58	218.38	1,500.00	465.34	1,000.00
205.333.5231: MACH & EQUIP SUPPLIES & PARTS	5,021.90	948.92	1,543.49	5,500.00	830.26	3,000.00
205.333.5239: OTHER MATERIALS & SUPPLIES	862.89	1,729.95	754.73	4,000.00	27.99	2,000.00
205.333.5241: UNIFORM ALLOWANCE	2,100.00	2,800.00	1,400.00	2,250.00	1,875.00	2,250.00
205.333.5243: SAFETY CLOTHING/EQUIPMENT	967.12	751.84	662.56	1,500.00	1,045.58	1,500.00
205.333.5251: LICENSED VEHICLE SUPPLY/PARTS	268.85	36.06	394.98	1,200.00	32.91	1,200.00
205.333.5253: FUEL-DIESEL	2,473.46	2,072.09	931.76	2,000.00	1,101.84	2,000.00
205.333.5254: FUEL-GASOLINE	8,816.96	7,009.36	8,713.90	10,000.00	7,211.43	10,000.00
205.333.5255: NON-LICENSED MACH & EQUIP	157.24	699.71	.00	1,000.00	75.96	700.00
MATERIALS & SUPPLIES Total	25,632.43	19,650.86	18,814.06	33,900.00	18,114.07	29,250.00
SERVICES						
205.333.5302: RENT/LEASE OF EQUIP/MACH	450.89	387.52	1,741.45	2,000.00	1,137.91	2,000.00
205.333.5309: RENT/LEASE-OTHER	.00	.00	.00	.00	.00	.00
205.333.5311: NATURAL GAS	4,316.29	3,726.88	3,906.93	4,000.00	6,937.21	6,000.00
205.333.5312: ELECTRICITY	3,610.74	3,341.45	4,188.80	5,000.00	4,932.28	5,000.00
205.333.5313: WATER/SEWER	2,664.71	4,642.52	4,646.17	5,000.00	4,006.53	5,000.00
205.333.5318: TELEPHONE	7,261.92	6,859.74	7,268.46	6,400.00	8,865.26	6,400.00
205.333.5321: TRAVEL, LODGING, MEALS	71.61	.00	.00	1,000.00	550.00	1,000.00
205.333.5322: TRAINING/REGISTRATION FEES	1,600.36	355.00	118.45	3,200.00	345.50	3,200.00
205.333.5323: SUBSCRIPTION/PUBLICATION	75.00	.00	.00	225.00	.00	225.00
205.333.5324: MEMBERSHIPS	435.50	125.00	.00	300.00	.00	300.00
205.333.5338: PERSONAL SERVICE CONTRACTS	25,306.34	48,183.48	31,044.67	30,000.00	5,266.34	30,000.00
205.333.5339: MISCELLANEOUS SERVICES	2,853.30	2,058.89	696.25	3,500.00	4,169.56	10,395.00
205.333.5359: INSURANCE POOL	3,621.95	3,439.58	4,071.23	4,500.00	4,312.35	4,500.00
205.333.5361: MAINT. OF FACILITIES	4,808.39	4,014.21	5,966.18	6,000.00	30,431.53	6,000.00
205.333.5363: MAINT. MACH/EQUIP	634.97	.00	385.77	5,000.00	731.40	5,000.00
205.333.5364: MAINT. LICENSED VEHICLES	9,100.31	17,248.00	1,130.62	15,000.00	833.73	2,000.00
205.333.5365: MAINT. NON-LICENSED VEHICLES	2,123.09	6,740.93	12,841.39	5,000.00	19,746.38	18,000.00
205.333.5368: MAINT. CEMETERY GROUNDS	43,784.80	72,900.40	26,566.84	30,000.00	23,540.44	30,000.00
205.333.5369: MAINTENANCE-OTHER	.00	.00	.00	.00	.00	.00
205.333.5381: POSTAGE	116.00	28.75	27.20	200.00	73.00	200.00
205.333.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	200.00	.00	200.00
205.333.5386: ADVERTISING	.00	.00	.00	.00	.00	.00
205.333.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
205.333.5390: TRANSFER STATION/DISPOSAL FEES	263.04	281.05	403.73	400.00	783.87	600.00
205.333.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
205.333.5398: PRINTING EXPENSE	183.59	53.25	427.08	400.00	.00	400.00
205.333.5399: OTHER EXPENSE FOR OPERATIONS	15,528.80	20,618.38	15,735.21	25,200.00	23,137.79	24,000.00
SERVICES Total	128,791.60	194,802.83	121,166.43	152,525.00	137,601.08	160,420.00
CAPITAL OUTLAY						
205.333.5621: WATER LINES	.00	.00	.00	.00	.00	.00
205.333.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
205.333.5632: VEHICLES	.00	.00	.00	.00	.00	.00
205.333.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
205.333.5637: COMPUTER HARDWARE/SOFTWARE	309.88	.00	5,250.00	2,000.00	.00	.00
205.333.5639: OTHER EQUIPMENT	.00	.00	185.98	.00	.00	.00
CAPITAL OUTLAY Total	309.88	.00	5,415.98	2,000.00	.00	.00
205: CEMETERY FUND Total	499,276.84	444,349.23	419,074.64	504,824.00	455,617.14	546,301.00

**2026-2030 Capital Improvement Plan
Cemetery Department - Fund 205**

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	Total Project Cost 2026
Chapel/Residence AC Replacement	100	1	0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Exterior door for Maintenance Building	100		10	\$0	\$3,000	\$0	\$0	\$0	\$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	\$ -

1. Funded out of 672

* Estimated

SAFETY-INCOME TAX FUND (Fund 207)

This fund is related to the Income Tax Fund. The Safety-Income Tax Fund directly receives its 0.25% share of the Income Tax as noted above. This fund was used for the debt for the Police Station and Fire Station #3, which were paid off in 2005. Funds are transferred to the General Fund to offset the cost of the nine firefighters hired to staff Fire Station 13 at the time the community voted to increase the tax. The revenues from the .25% income tax are used for police, fire and EMS activities and the cost of the safety departments to the General Fund.

2026 Projected Revenues, Safety-Income Tax Fund	\$ 3,500,000
2026 Projected Expenditure - Transfer, Safety-Income Tax Fund	<u>\$ 4,000,000</u>
Projected Addition to (Reduction from) Fund Balance	(\$500,000)

Expenditure Breakdown

There are no direct expenditures from this fund. All proceeds are transferred to the General Fund as noted above.

FUND 207 RECAP: SAFETY INCOME TAX FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	3,407,241.45	3,278,066.79
TOTAL INCOME	3,870,825.34	3,500,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	3,870,825.34	3,500,000.00
TOTAL FUND RESOURCES	7,278,066.79	6,778,066.79
LESS EXPENDITURES		0.00
BALANCE	7,278,066.79	6,778,066.79
LESS TRANSFERS OUT	4,000,000.00	4,000,000.00
TOTAL	3,278,066.79	2,778,066.79
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	3,278,066.79	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	3,278,066.79	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
207: SAFETY - INCOME TAX FUND						
TAXES						
207.000.4121: MUNICIPAL INCOME TAX	3,821,755.26	3,834,576.73	3,978,069.17	3,400,000.00	3,870,825.34	3,500,000.00
TAXES Total	<u>3,821,755.26</u>	<u>3,834,576.73</u>	<u>3,978,069.17</u>	<u>3,400,000.00</u>	<u>3,870,825.34</u>	<u>3,500,000.00</u>
207: SAFETY - INCOME TAX FUND Total	<u>3,821,755.26</u>	<u>3,834,576.73</u>	<u>3,978,069.17</u>	<u>3,400,000.00</u>	<u>3,870,825.34</u>	<u>3,500,000.00</u>

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
207: SAFETY - INCOME TAX FUND						
OTHER DISBURSEMENTS						
207.216.5501: PERMANENT FUND TRANSFERS	2,800,000.00	2,800,000.00	5,000,000.00	6,000,000.00	4,000,000.00	4,000,000.00
OTHER DISBURSEMENTS Total	<u>2,800,000.00</u>	<u>2,800,000.00</u>	<u>5,000,000.00</u>	<u>6,000,000.00</u>	<u>4,000,000.00</u>	<u>4,000,000.00</u>
207: SAFETY - INCOME TAX FUND Total	<u>2,800,000.00</u>	<u>2,800,000.00</u>	<u>5,000,000.00</u>	<u>6,000,000.00</u>	<u>4,000,000.00</u>	<u>4,000,000.00</u>

MUNICIPAL REAL PROPERTY FUND (Fund 218)

This fund was the recipient of 25% of the Inheritance Tax revenues in excess of \$2,000. Effective January 1, 2013, the State of Ohio eliminated all estate tax collections for municipalities. The only potential revenue is attributed to estates that had not closed.

This revenue source had been used for decades for the acquisition, construction, and/or maintenance of municipal property or facilities. The lack of this funding source will create challenges in the future to address needed maintenance.

FUND 218 RECAP: MUNICIPAL REAL PROPERTY FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	3,906.80	503.80
TOTAL INCOME	350.00	0.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	350.00	0.00
TOTAL FUND RESOURCES	4,256.80	503.80
LESS EXPENDITURES	4,253.00	0.00
BALANCE	3.80	503.80
LESS TRANFERS OUT	0.00	0.00
TOTAL	3.80	503.80
ADD-RELEASE OF ENC/CARRYOVER	500.00	
FUND BALANCE 12-31	503.80	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	503.80	

Municipal Real Property Fund

218.801

2/5/2026

5361 MAINTENANCE OF FACILITIES
 0 All funds used

2025 Budget 2026 Budget % Difference
 4,253 0 -100.00%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
218: MUNICIPAL REAL PROPERTY FUND						
TAXES						
218.000.4143: ESTATE TAX	.00	.00	.00	.00	.00	.00
TAXES Total	.00	.00	.00	.00	.00	.00
MISCELLANEOUS						
218.000.4601: INTEREST EARNINGS	13.45	.00	.00	.00	.00	.00
218.000.4613: SALE OF ASSETS	.00	.00	.00	.00	.00	.00
218.000.4645: DONATIONS-MISCELLANEOUS	.00	.00	.00	.00	.00	.00
218.000.4649: MISCELLANEOUS	.00	.00	.00	350.00	.00	.00
218.000.4990: OPERATING TRANSFERS	.00	.00	.00	.00	350.00	.00
MISCELLANEOUS Total	13.45	.00	.00	350.00	350.00	.00
218: MUNICIPAL REAL PROPERTY FUND Total	13.45	.00	.00	350.00	350.00	.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
218: MUNICIPAL REAL PROPERTY FUND						
SERVICES						
218.801.5331: ARCHITECTS AND ENGINEERS	.00	.00	.00	.00	.00	.00
218.801.5361: MAINT. OF FACILITIES	547.32	.00	346.25	4,253.00	4,253.00	.00
SERVICES Total	547.32	.00	346.25	4,253.00	4,253.00	.00
OTHER DISBURSEMENTS						
218.801.5524: ACCRUED INTEREST	.41	.00	.00	.00	.00	.00
218.801.5527: PREMIUM ON INVESTMENTS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.41	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
218.801.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
218.801.5651: GENERAL FIXED ASSETS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
218: MUNICIPAL REAL PROPERTY FUND Total	547.73	.00	346.25	4,253.00	4,253.00	.00

MIAMI CONSERVANCY DISTRICT FUND (Fund 219)

This fund accounts for millage levied on property within the City of Troy to recover the unit assessment established by the Miami Conservancy District and charged to the City of Troy for district costs associated with flood prevention and control. Based on an opinion received by the Miami County Auditor, the City was advised that there would not be 2013 revenues as the contributions may be in excess of the ten-mill limitation. However, the Miami County Prosecutor, on behalf of the City of Troy, asked the Attorney General of the State of Ohio to review that opinion and it was determined that revenues should be attributed to the City of Troy as they had historically been applied.

The Miami Conservancy District's Readjustment of the Appraisal of Benefits is being reviewed by the MCD and may result in increased assessments in the future.

In December of 2025, the Miami County Budget Commission determined it would no longer collect this revenue. The City has requested that this decision be re-evaluated during 2026. If the revenue is not collected, funding the assessment will have to come from the City's General Fund.

2026 Projected Revenues, MCD Fund	\$ 100,000
2026 Projected Expenditures & Transfer, MCD Fund	<u>\$ 207,500</u>
Projected Addition to (Reduction from) Fund Balance	(\$ 107,500)

FUND 219 RECAP: MIAMI CONSERVANCY DIST FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	228,257.43	152,277.08
TOTAL INCOME	124,925.85	0.00
TRANSFERS IN	0.00	100,000.00
TOTAL REVENUES	124,925.85	100,000.00
TOTAL FUND RESOURCES	353,183.28	252,277.08
LESS EXPENDITURES	200,906.20	207,500.00
BALANCE	152,277.08	44,777.08
LESS TRANSFERS OUT	0.00	0.00
TOTAL	152,277.08	44,777.08
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	152,277.08	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	152,277.08	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
219: MIAMI CONSERVANCY DIST. FUND						
TAXES						
219.000.4110: REAL ESTATE PROPERTY TAXES	120,917.18	124,592.28	85,382.03	124,134.00	107,184.63	.00
219.000.4111: PUBLIC UTIL PERSONAL PROP TAX	5,280.81	4,689.56	3,601.21	5,000.00	4,950.26	.00
219.000.4113: TANGIBLE PERSONAL PROPERTY TAX	.00	.00	.00	.00	.00	.00
219.000.4132: TRAILER TAX (MOBILE HOME TAX)	.81	.66	.46	.00	.57	.00
219.000.4133: MOTOR HOME TAX	.00	.00	.00	.00	.00	.00
TAXES Total	126,198.80	129,282.50	88,983.70	129,134.00	112,135.46	.00
INTERGOVERNMENTAL						
219.000.4333: STATE HOMESTEAD/ROLLBACK	14,409.76	14,581.60	10,226.63	12,500.00	12,790.39	.00
INTERGOVERNMENTAL Total	14,409.76	14,581.60	10,226.63	12,500.00	12,790.39	.00
MISCELLANEOUS						
219.000.4990: OPERATING TRANSFERS	.00	.00	.00	.00	.00	100,000.00
219.000.4992: ADVANCES FROM OTHER FUNDS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	.00	.00	.00	.00	.00	100,000.00
219: MIAMI CONSERVANCY DIST. FUND Total	140,608.56	143,864.10	99,210.33	141,634.00	124,925.85	100,000.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
219: MIAMI CONSERVANCY DIST. FUND						
SERVICES						
219.104.5374: AUDITOR/TREAS. FEES	2,259.64	2,230.11	1,466.23	2,500.00	1,887.96	2,500.00
219.104.5379: OTHER INTER/INTRA GOVT BILLING	100,195.40	100,195.40	100,195.40	105,000.00	199,018.24	205,000.00
SERVICES Total	102,455.04	102,425.51	101,661.63	107,500.00	200,906.20	207,500.00
OTHER DISBURSEMENTS						
219.104.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
219.104.5512: REFUND-PRIOR YR REVENUE	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
219: MIAMI CONSERVANCY DIST. FUND Total	102,455.04	102,425.51	101,661.63	107,500.00	200,906.20	207,500.00

RECREATIONAL PROGRAMS FUND (Fund 225)

The fund was created in 1989 to account for revenues and expenditures related to certain recreational programs offered to the general public. This is a Special Revenue Fund with revenues received from those participating in a number of recreational programs, such as Soccer, Girls Softball, Adult and Youth Tennis, Cheerleading, Junior Hockey, and Musical Theater to name a few. Most expenditures are those associated directly with the instructors for the programs and minor operational costs such as t-shirts for participants.

2026 Projected Revenues, Recreational Programs Fund	\$ 186,900
2026 Projected Expenditures & Transfer, Recreational Programs Fund	<u>\$ 184,990</u>
Projected Addition to (Reduction from) Fund Balance	\$ 1,910

FUND 225 RECAP: RECREATIONAL PROGRAMS FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	388,427.86	426,353.20
TOTAL INCOME	230,307.84	186,900.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	230,307.84	186,900.00
TOTAL FUND RESOURCES	618,735.70	613,253.20
LESS EXPENDITURES	195,462.50	184,990.00
BALANCE	423,273.20	428,263.20
LESS TRANSFERS OUT	0.00	0.00
TOTAL	423,273.20	428,263.20
ADD-RELEASE OF ENC/CARRYOVER	6,150.00	
FUND BALANCE 12-31	429,423.20	
LESS ENCUMBERED	3,070.00	
UNENCUMBERED BALANCE 12-31	426,353.20	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
225: RECREATIONAL PROGRAMS FUND						
CHARGES FOR SERVICE						
225.000.4410: VENDING COMMISSIONS	.00	.00	.00	.00	.00	.00
225.000.4418: MISCELLANEOUS	.00	.00	.00	.00	25.00	.00
225.000.4451: CONCESSIONS	1,000.00	1,000.00	300.00	850.00	1,000.00	850.00
225.000.4459: RECREATION FEES/PROGRAMS	201,417.64	191,525.07	179,877.78	175,000.00	220,807.58	178,000.00
CHARGES FOR SERVICE Total	202,417.64	192,525.07	180,177.78	175,850.00	221,832.58	178,850.00
MISCELLANEOUS						
225.000.4601: INTEREST EARNINGS	1,368.40	5,006.25	7,613.42	5,000.00	8,356.45	7,000.00
225.000.4645: DONATIONS-MISCELLANEOUS	20,000.00	.00	.00	.00	.00	.00
225.000.4649: MISCELLANEOUS	.12	850.80	378.33	1,000.00	111.08	1,000.00
225.000.4921: MISCELLANEOUS REIMBURSEMENTS	28.56	35.14	25.36	50.00	7.73	50.00
MISCELLANEOUS Total	21,397.08	5,893.99	8,017.11	6,050.00	8,475.26	8,050.00
225: RECREATIONAL PROGRAMS FUND Total	223,814.72	198,419.06	188,194.89	181,900.00	230,307.84	186,900.00

Recreational Programs Fund

225

2/5/2026

5101 PT EMPLOYEES
 4,500 Part time

5214 RECREATIONAL SUPPLIES
 31,000 Various supplies for programs

5338 PERSONAL SERVICES
 35,000 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.*

2025 Budget	2026 Budget	% Difference
201,029	184,990	-7.98%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
225: RECREATIONAL PROGRAMS FUND						
PERSONNEL SERVICES						
225.441.5101: FT/PT EMPLOYEES W/ PERS	3,424.98	3,409.24	5,048.52	3,500.00	2,902.72	4,500.00
225.441.5102: OVERTIME W/ PERS	.00	.00	.00	.00	.00	.00
225.441.5151: CITY SHARE-PERS PENSIONS	403.92	544.55	701.84	490.00	378.83	630.00
225.441.5164: WORKERS' COMPENSATION	346.67	233.76	188.47	280.00	355.65	315.00
225.441.5186: MEDICARE	49.65	49.44	73.22	59.00	42.12	45.00
PERSONNEL SERVICES Total	4,225.22	4,236.99	6,012.05	4,329.00	3,679.32	5,490.00
MATERIALS & SUPPLIES						
225.441.5201: OFFICE MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
225.441.5214: RECREATIONAL SUPPLIES	26,867.00	32,627.45	28,379.37	30,000.00	30,726.63	31,000.00
MATERIALS & SUPPLIES Total	26,867.00	32,627.45	28,379.37	30,000.00	30,726.63	31,000.00
SERVICES						
225.441.5303: RENT/LEASE OF REAL ESTATE	107,000.00	93,725.00	81,900.00	87,000.00	82,025.00	87,000.00
225.441.5338: PERSONAL SERVICE CONTRACTS	35,875.00	36,796.00	33,171.50	35,000.00	36,153.50	35,000.00
225.441.5339: MISCELLANEOUS SERVICES	2,111.26	3,547.86	3,276.01	2,200.00	2,929.71	3,000.00
225.441.5381: POSTAGE	.00	28.29	28.72	.00	11.00	.00
225.441.5386: ADVERTISING	.00	.00	.00	.00	.00	.00
225.441.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
225.441.5398: PRINTING EXPENSE	.00	.00	.00	.00	.00	.00
225.441.5399: OTHER EXPENSE FOR OPERATIONS	16,264.90	14,843.75	12,767.83	16,000.00	11,312.52	18,000.00
SERVICES Total	161,251.16	148,940.90	131,144.06	140,200.00	132,431.73	141,000.00
OTHER DISBURSEMENTS						
225.441.5511: REFUND-CURRENT YR REVENUE	9,384.00	8,387.00	558.64	8,000.00	8,288.00	7,000.00
225.441.5524: ACCRUED INTEREST	47.54	45.84	52.45	300.00	65.20	300.00
225.441.5527: PREMIUM ON INVESTMENTS	.00	24.70	16.86	200.00	13.44	200.00
225.441.5541: REIMBURSEMENTS	.00	.00	29.25	.00	.00	.00
OTHER DISBURSEMENTS Total	9,411.54	8,467.34	657.20	6,500.00	8,366.64	7,500.00
CAPITAL OUTLAY						
225.441.5632: VEHICLES	.00	.00	.00	.00	.00	.00
225.441.5637: COMPUTER HARDWARE/SOFTWARE	3,573.14	.00	20,301.99	.00	.00	.00
225.441.5639: OTHER EQUIPMENT	1,434.00	.00	.00	20,000.00	16,188.18	.00
CAPITAL OUTLAY Total	5,007.14	.00	20,301.99	20,000.00	16,188.18	.00
225: RECREATIONAL PROGRAMS FUND Total	206,762.06	192,272.68	186,494.67	201,029.00	191,392.50	184,990.00

PARK AND RECREATION CAPITAL IMPROVEMENT FUND (Fund 228)

This fund was established by Ordinance in 1974 to receive funds paid by developers and/or contractors in lieu of dedicating public green space. Funds are to be used to acquire or permanently improve parks and/or recreation facilities. For 2026, \$1,700,000 is budgeted for repairs at the TAP that are needed. That amount does not include funds for expansion of this facility. A transfer of \$2,000,000 from the General Fund is needed to fund the expenditures.

2026 Projected Revenues, Park & Rec CIP Fund	\$2,094,500
2026 Projected Expenditures & Transfer, Park & Rec CIP Fund	\$2,710,550
Projected Addition to (Reduction from) Fund Balance	(\$ 616,050)

FUND 228 RECAP: PARK & REC CAP IMP FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	45,972.78	1,120,771.99
TOTAL INCOME	194,032.16	94,500.00
TRANSFERS IN	2,575,000.00	2,000,000.00
TOTAL REVENUES	2,769,032.16	2,094,500.00
TOTAL FUND RESOURCES	2,815,004.94	3,215,271.99
LESS EXPENDITURES	1,885,693.98	2,710,550.00
BALANCE	929,310.96	504,721.99
LESS TRANSFERS OUT	0.00	0.00
TOTAL	929,310.96	504,721.99
ADD-RELEASE OF ENC/CARRYOVER	432,018.05	
FUND BALANCE 12-31	1,361,329.01	
LESS ENCUMBERED	240,557.02	
UNENCUMBERED BALANCE 12-31	1,120,771.99	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
228: PARK & REC. CAP. IMP. FUND						
CHARGES FOR SERVICE						
228.000.4418: MISCELLANEOUS	.00	.00	.00	.00	.00	.00
CHARGES FOR SERVICE Total	.00	.00	.00	.00	.00	.00
MISCELLANEOUS						
228.000.4601: INTEREST EARNINGS	955.50	4,960.30	8,986.84	9,000.00	27,234.02	11,000.00
228.000.4613: SALE OF ASSETS	.00	18,050.00	.00	100,000.00	100,000.00	.00
228.000.4619: PARK & PLAYGROUND FEES	27,000.00	9,500.00	8,500.00	8,500.00	7,000.00	8,500.00
228.000.4645: DONATIONS-MISCELLANEOUS	28,831.07	4,107.52	7,432.94	7,500.00	6,464.40	75,000.00
228.000.4649: MISCELLANEOUS	.08	829.93	431.31	265,000.00	53,333.74	.00
228.000.4990: OPERATING TRANSFERS	95,000.00	100,000.00	.00	2,575,000.00	2,575,000.00	2,000,000.00
MISCELLANEOUS Total	151,786.65	137,447.75	25,351.09	2,965,000.00	2,769,032.16	2,094,500.00
228: PARK & REC. CAP. IMP. FUND Total	151,786.65	137,447.75	25,351.09	2,965,000.00	2,769,032.16	2,094,500.00

Parks and Rec Capital Improvement

228.440.

2/5/2026

5331	ARCHITECTS & ENGINEERS	1,000,000	Initial Preliminary Design Work re Park & Recreation Master Plan (Place Holder)
5361	MAINTENANCE OF FACILITIES	10,000	As Needed
5611	BUILDINGS	1,700,000	TAP Repair/Maintenance - No Expansion (includes gutters, pumps, chem. controller) Carry Over - BID & CONTRACT IN 2026 FOR WORK TO COMMENCE WHEN TAP CLOSES FOR SEASON IN 2026 FOR WORK TO BE COMPLETED FOR TAP OPENING MAY OF 2027

FUTURE POTENTIAL PRIORITIES

PARK & RECREATION MASTER PLAN FUNDING & IMPLEMENTATION

DEBT SERVICE		
500,000	Debt Service - PRMP Borrowing	(2027)
1,000,000	Debt Service - PRMP Borrowing	(2028)

2025 Budget	2026 Budget	% Difference
3,010,550	2,710,550	-9.96%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
228: PARK & REC. CAP. IMP. FUND						
MATERIALS & SUPPLIES						
228.440.5238: OTHER MATERIALS & SUPPLIES	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
SERVICES						
228.440.5331: ARCHITECTS AND ENGINEERS	.00	.00	.00	100,000.00	.00	1,000,000.00
228.440.5339: MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
228.440.5361: MAINT. OF FACILITIES	42,164.00	13,180.79	8,783.38	10,000.00	7,436.16	10,000.00
228.440.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
SERVICES Total	<u>42,164.00</u>	<u>13,180.79</u>	<u>8,783.38</u>	<u>110,000.00</u>	<u>7,436.16</u>	<u>1,010,000.00</u>
OTHER DISBURSEMENTS						
228.440.5524: ACCRUED INTEREST	31.07	44.30	61.06	300.00	212.49	300.00
228.440.5527: PREMIUM ON INVESTMENTS	.00	22.84	19.60	250.00	61.26	250.00
OTHER DISBURSEMENTS Total	<u>31.07</u>	<u>67.14</u>	<u>80.88</u>	<u>550.00</u>	<u>273.75</u>	<u>550.00</u>
CAPITAL OUTLAY						
228.440.5601: LAND PURCHASE	.00	.00	.00	.00	205,846.50	.00
228.440.5602: LAND IMPROVEMENTS	48,473.79	10,161.33	.00	.00	.00	.00
228.440.5611: BUILDINGS	.00	.00	14,400.00	2,900,000.00	1,245,719.52	1,700,000.00
228.440.5612: STRUCTURES OTHER THAN BLDGS	.00	.00	.00	.00	.00	.00
228.440.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	<u>48,473.79</u>	<u>10,161.33</u>	<u>14,400.00</u>	<u>2,900,000.00</u>	<u>1,451,566.02</u>	<u>1,700,000.00</u>
228: PARK & REC. CAP. IMP. FUND Total	<u>90,668.86</u>	<u>23,409.26</u>	<u>23,264.24</u>	<u>3,010,550.00</u>	<u>1,459,275.93</u>	<u>2,710,550.00</u>

**2026-2030 Capital Improvement Plan
Park and Recreation Capital Improvement Fund - Fund 228**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*							FUND TOTAL	TOTAL PROJECT COST 2026
			2026	2027	2028	2029	2030				
TAP Repair/Renovation - No Expansion		1	\$1,700,000	\$0	\$0	\$0	\$0	\$1,700,000	\$ 1,700,000		
Initial Design work PRMP			\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$ 1,000,000		
Debt Service - PRMP Borrowing			\$0	\$0	\$500,000	\$1,000,000	\$1,000,000	\$2,500,000	\$ -		
Total			\$2,700,000	\$0	\$500,000	\$1,000,000	\$1,000,000	\$5,200,000	\$ 2,700,000		

1. Includes gutters, pumps, chem. controller

*Estimated

COMMUNITY DEVELOPMENT BLOCK GRANT REVOLVING LOAN FUND (Fund 230)

The CDBG fund was established in 1980. Revenues and expenditures are for Federal grants administered through the State and are designated for community/environmental improvements under specific guidelines. The fund also receives loan repayments and other restricted CDBG Program Income and provides for future loan program disbursements from the Fund Balance.

The fund pays out loans approved through the year by City Council. The major expenses are \$200,000 to fund a CHIP Program and \$450,000 for a loan program.

2026 Projected Revenues, CDBG Fund	\$ 325,598
2026 Projected Expenditures & Transfer, CDBG Fund	<u>\$ 683,000</u>
Projected Addition to (Reduction from) Fund Balance	(\$ 324,915)

FUND 230 RECAP: COMMUNITY DEV BLOCK GRT FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	440,033.40	540,840.05
TOTAL INCOME	137,856.65	325,598.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	137,856.65	325,598.00
TOTAL FUND RESOURCES	577,890.05	866,438.05
LESS EXPENDITURES	37,050.00	683,000.00
BALANCE	540,840.05	183,438.05
LESS TRANSFERS OUT	0.00	0.00
TOTAL	540,840.05	183,438.05
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	540,840.05	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	540,840.05	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
230: COMMUNITY DEV. BLOCK GRT. FUND						
INTERGOVERNMENTAL						
230.000.4311: FEDERAL GRANTS	.00	.00	.00	.00	.00	.00
230.000.4331: COMMUNITY DEVELOPMENT GRANTS	174,314.00	58,795.00	.00	247,125.00	37,050.00	224,375.00
230.000.4335: STATE GRANTS	.00	.00	.00	.00	.00	.00
INTERGOVERNMENTAL Total	174,314.00	58,795.00	.00	247,125.00	37,050.00	224,375.00
CHARGES FOR SERVICE						
230.000.4418: MISCELLANEOUS	50.00	.00	2,067.63	.00	.00	.00
CHARGES FOR SERVICE Total	50.00	.00	2,067.63	.00	.00	.00
MISCELLANEOUS						
230.000.4601: INTEREST EARNINGS	72.24	376.50	329.36	.00	340.52	.00
230.000.4602: INTEREST - REPAYMENT	27,440.84	37,425.45	36,444.61	45,300.00	16,671.36	16,889.00
230.000.4620: FEES	4,600.00	4,600.00	2,375.00	4,600.00	.00	.00
230.000.4939: LOAN PRINCIPAL REPAYMENT	101,715.62	146,250.52	119,766.96	157,500.00	83,794.77	84,334.00
230.000.4990: OPERATING TRANSFERS	37,000.00	.00	108,600.00	.00	.00	.00
MISCELLANEOUS Total	170,828.70	188,652.47	267,515.93	207,400.00	100,806.65	101,223.00
230: COMMUNITY DEV. BLOCK GRT. FUND Total	345,192.70	247,447.47	269,583.56	454,525.00	137,856.65	325,598.00

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

650,000 Loans approved through the year

450,000 Loans

200,000 CHIP County Program 2025-2026 (Reimbursable)
(grants to be completed by 4-30-2026)

650,000

FUTURE POTENTIAL PROJECTS

250,000 Part of Neighborhood Revitalization Grant (Herrtinger Park/Crawford) (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

2025 Budget	2026 Budget	% Difference
710,125	683,000	-3.82%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
230: COMMUNITY DEV. BLOCK GR. FUND						
SERVICES						
230.559.5334: MANAGEMENT CONSULTANTS	.00	.00	.00	.00	.00	.00
230.559.5339: MISCELLANEOUS SERVICES	50.00	74.00	2,067.63	3,000.00	.00	3,000.00
230.559.5379: OTHER INTER/INTRA GOVT BILLING	.00	.00	.00	30,000.00	.00	30,000.00
SERVICES Total	50.00	74.00	2,067.63	33,000.00	.00	33,000.00
OTHER DISBURSEMENTS						
230.559.5501: PERMANENT FUND TRANSFERS	175,000.00	.00	.00	.00	.00	.00
230.559.5526: LOAN DISTRIBUTION	427,414.00	358,745.00	150,000.00	677,125.00	37,050.00	650,000.00
OTHER DISBURSEMENTS Total	602,414.00	358,745.00	150,000.00	677,125.00	37,050.00	650,000.00
LOSS OF SALE OF F/A						
230.559.5801: LOSS ON LOAN	.00	.00	.00	.00	.00	.00
LOSS OF SALE OF F/A Total	.00	.00	.00	.00	.00	.00
230: COMMUNITY DEV. BLOCK GR. FUND Total	602,464.00	358,819.00	152,067.63	710,125.00	37,050.00	683,000.00

PARKING AND DOWNTOWN IMPROVEMENT FUND (Fund 231)

The fund was established in 1981 to receive transfers from the Parking Meter Fund of a share of parking fines. Funds are to be used for the improvement, maintenance and/or acquisition of parking facilities and equipment. With the removal of metered/paid parking, transfers to the Parking Meter Fund are no longer made.

The 2026 budget includes a small appropriation for expenditures that may be needed.

2026 Projected Revenues, Parking Fund	\$ 6,000
2026 Projected Expenditures & Transfer, Parking Fund	<u>\$ 50,100</u>
Projected Addition to (Reduction from) Fund Balance	(\$ 44,100)

FUND 231 RECAP: PARKING & DOWNTOWN IMP FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	73,380.74	76,375.37
TOTAL INCOME	3,008.21	6,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	3,008.21	6,000.00
TOTAL FUND RESOURCES	76,388.95	82,375.37
LESS EXPENDITURES	13.58	50,100.00
BALANCE	76,375.37	32,275.37
LESS TRANSFERS OUT	0.00	0.00
TOTAL	76,375.37	32,275.37
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	76,375.37	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	76,375.37	

Parking and Downtown Improvement

2/5/2026

231.782

5361 **MAINTENANCE OF FACILITIES**
50,000 As needed

2025 Budget 2026 Budget % Difference
10,100 50,100 396.04%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
231: PARKING & DOWNTOWN IMP. FUND						
FINE & FORFEITURES						
231.000.4551: PARKING FINES	6,642.50	6,872.50	3,287.50	5,000.00	1,457.50	5,000.00
FINE & FORFEITURES Total	6,642.50	6,872.50	3,287.50	5,000.00	1,457.50	5,000.00
MISCELLANEOUS						
231.000.4601: INTEREST EARNINGS	734.32	1,518.78	1,350.64	1,000.00	1,529.50	1,000.00
231.000.4649: MISCELLANEOUS	.07	475.04	65.25	.00	21.21	.00
231.000.4937: PETTY CASH ADJ/IMPRST CASH RTN	.25	.00	.00	.00	.00	.00
231.000.4990: OPERATING TRANSFERS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	734.64	1,993.82	1,415.89	1,000.00	1,550.71	1,000.00
231: PARKING & DOWNTOWN IMP. FUND Total	7,377.14	8,866.32	4,703.39	6,000.00	3,008.21	6,000.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
231: PARKING & DOWNTOWN IMP. FUND						
SERVICES						
231.782.5331: ARCHITECTS AND ENGINEERS	.00	.00	.00	.00	.00	.00
231.782.5361: MAINT. OF FACILITIES	.00	.00	.00	10,000.00	.00	50,000.00
231.782.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	.00	.00	.00
SERVICES Total	.00	.00	.00	10,000.00	.00	50,000.00
OTHER DISBURSEMENTS						
231.782.5524: ACCRUED INTEREST	24.58	15.95	9.18	50.00	11.23	50.00
231.782.5527: PREMIUM ON INVESTMENTS	.00	13.02	2.98	50.00	2.35	50.00
OTHER DISBURSEMENTS Total	24.58	28.97	12.16	100.00	13.58	100.00
CAPITAL OUTLAY						
231.782.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
231.782.5637: COMPUTER HARDWARE/SOFTWARE	6,800.00	.00	.00	.00	.00	.00
231.782.5651: GENERAL FIXED ASSETS	.00	150,050.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	6,800.00	150,050.00	.00	.00	.00	.00
231: PARKING & DOWNTOWN IMP. FUND Total	6,824.58	150,078.97	12.16	10,100.00	13.58	50,100.00

DRUG LAW ENFORCEMENT FUND (Fund 235)

Established in 1987, this fund receives fines from drug related offenses in which the Troy Police Department was primarily responsible for arrest and conviction. Funds are used to subsidize the City's drug law enforcement programs, including technical training.

FUND 235 RECAP: DRUG LAW ENFORCEMENT FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	3,677.29	1,009.24
TOTAL INCOME	946.95	3,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	946.95	3,000.00
TOTAL FUND RESOURCES	4,624.24	4,009.24
LESS EXPENDITURES	3,615.00	3,000.00
BALANCE	1,009.24	1,009.24
LESS TRANFERS OUT	0.00	0.00
TOTAL	1,009.24	1,009.24
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	1,009.24	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	1,009.24	

Drug Law Enforcement Fund

235.217

2/5/2026

5322 TRAIN/REGISTRATION FEES
3,000 As Needed

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.

2025 Budget	2026 Budget	% Difference
6,600	3,000	-54.55%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
235: DRUG LAW ENFORCEMENT FUND						
FINE & FORFEITURES						
235.000.4510: MUNICIPAL COURT FINES	389.00	293.05	5.00	500.00	20.00	500.00
FINE & FORFEITURES Total	389.00	293.05	5.00	500.00	20.00	500.00
MISCELLANEOUS						
235.000.4618: SALE OF CONFISCATED MATERIAL	6,592.65	.00	3,565.69	2,500.00	926.95	2,500.00
MISCELLANEOUS Total	6,592.65	.00	3,565.69	2,500.00	926.95	2,500.00
235: DRUG LAW ENFORCEMENT FUND Total	6,981.65	293.05	3,570.69	3,000.00	946.95	3,000.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
235: DRUG LAW ENFORCEMENT FUND						
SERVICES						
235.217.5321: TRAVEL, LODGING, MEALS	.00	.00	.00	.00	.00	.00
235.217.5322: TRAINING/REGISTRATION FEES	5,000.00	6,344.92	1,424.00	6,600.00	3,615.00	3,000.00
235.217.5399: OTHER EXPENSE FOR OPERATIONS	.00	2,941.31	1,920.64	.00	.00	.00
SERVICES Total	5,000.00	9,286.23	3,344.64	6,600.00	3,615.00	3,000.00
OTHER DISBURSEMENTS						
235.217.5511: REFUND-CURRENT YR REVENUE	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
235.217.5637: COMPUTER HARDWARE/SOFTWARE	.00	.00	.00	.00	.00	.00
235.217.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
235: DRUG LAW ENFORCEMENT FUND Total	5,000.00	9,286.23	3,344.64	6,600.00	3,615.00	3,000.00

LAW ENFORCEMENT TRUST FUND (Fund 236)

Established in 1987, this fund receives proceeds from the sale of contraband (i.e., vehicles and personal property) seized and forfeited as a result of a felony arrest. The funds are expended for complex investigations, prosecution, technical training, and law enforcement purposes.

FUND 236 RECAP: LAW ENFORCEMENT TRUST FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	10,050.79	32,758.84
TOTAL INCOME	22,708.05	500.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	22,708.05	500.00
TOTAL FUND RESOURCES	32,758.84	33,258.84
LESS EXPENDITURES	0.00	5,000.00
BALANCE	32,758.84	28,258.84
LESS TRANSFERS OUT	0.00	0.00
TOTAL	32,758.84	28,258.84
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	32,758.84	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	32,758.84	

Law Enforcement Trust Fund

236.217

LAW ENFORCEMENT TRUST FUND

2/5/2026

5321/5322

TRAINING
5,000 As needed

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.

2025 Budget	2026 Budget	% Difference
7,500	5,000	-33.33%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
236: LAW ENFORCEMENT TRUST FUND						
INTERGOVERNMENTAL						
236.000.4335: STATE GRANTS	.00	.00	.00	.00	.00	.00
INTERGOVERNMENTAL Total	.00	.00	.00	.00	.00	.00
FINE & FORFEITURES						
236.000.4510: MUNICIPAL COURT FINES	5,374.66	151.00	50.00	500.00	22,708.05	500.00
FINE & FORFEITURES Total	5,374.66	151.00	50.00	500.00	22,708.05	500.00
MISCELLANEOUS						
236.000.4616: SALE OF CONFISCATED MATERIAL	.00	.00	.00	.00	.00	.00
236.000.4649: MISCELLANEOUS	.00	.00	.00	.00	.00	.00
236.000.4990: OPERATING TRANSFERS	.00	.00	800.00	.00	.00	.00
MISCELLANEOUS Total	.00	.00	800.00	.00	.00	.00
236: LAW ENFORCEMENT TRUST FUND Total	5,374.66	151.00	850.00	500.00	22,708.05	500.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
236: LAW ENFORCEMENT TRUST FUND						
SERVICES						
236.217.5321: TRAVEL, LODGING, MEALS	3,160.00	1,700.00	.00	7,500.00	.00	5,000.00
236.217.5322: TRAINING/REGISTRATION FEES	1,640.00	2,150.00	.00	.00	.00	.00
236.217.5399: OTHER EXPENSE FOR OPERATIONS	.00	10,369.88	.00	.00	.00	.00
SERVICES Total	5,000.00	14,220.78	.00	7,500.00	.00	5,000.00
CAPITAL OUTLAY						
236.217.5837: COMPUTER HARDWARE/SOFTWARE	.00	.00	.00	.00	.00	.00
236.217.5839: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
236: LAW ENFORCEMENT TRUST FUND Total	5,000.00	14,220.78	.00	7,500.00	.00	5,000.00

SMALL BUSINESS DEVELOPMENT REVOLVING LOAN FUND (Fund 245)

This fund was established in 2007 with non-federal money for the purpose of establishing a fund that would meet the needs of smaller businesses. Guidelines for applicants and for loan approvals were approved by Council. All applications must be reviewed and recommended by the Loan Review Committee and approved by Troy City Council. As loans are repaid, those repayments are returned to the fund and made available to loan to other qualified applicants.

For 2026, proposed expenditures are for loans throughout the year.

FUND 245 RECAP: SM BUSINESS DEV R-LOAN FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	476,657.51	658,108.04
TOTAL INCOME	181,450.53	181,419.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	181,450.53	181,419.00
TOTAL FUND RESOURCES	658,108.04	839,527.04
LESS EXPENDITURES	0.00	562,000.00
BALANCE	658,108.04	277,527.04
LESS TRANSFERS OUT	0.00	0.00
TOTAL	658,108.04	277,527.04
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	658,108.04	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	658,108.04	

Revolving Loan Fund

245

REVOLVING LOAN FUND

2/5/2026

5526

LOAN DISBURSEMENTS

560,000 Loans through year as applications approved

Anticipated 2026 revenue from loan payments, \$181,441

2025 Budget	2026 Budget	% Difference
560,691	562,000	0.23%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
245: SM BUSINESS DEV R-LOAN FD						
CHARGES FOR SERVICE						
245.000.4418: MISCELLANEOUS	.00	.00	1,593.75	.00	.00	.00
CHARGES FOR SERVICE Total	.00	.00	1,593.75	.00	.00	.00
MISCELLANEOUS						
245.000.4601: INTEREST EARNINGS	.00	.00	.00	.00	.00	.00
245.000.4602: INTEREST REPAYMENT	38,394.76	35,540.59	36,529.30	30,700.00	46,060.73	46,634.00
245.000.4620: FEES	2,250.00	108.50	6,934.00	600.00	25.00	.00
245.000.4939: LOAN PRINCIPAL REPAYMENT	107,060.78	171,851.49	331,492.91	130,000.00	135,364.80	134,785.00
245.000.4990: OPERATING TRANSFERS	.00	.00	.00	.00	.00	.00
245.000.4992: ADVANCES FROM OTHER FUNDS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	147,705.52	207,500.58	374,956.21	161,200.00	181,450.53	181,419.00
245: SM BUSINESS DEV R-LOAN FD Total	147,705.52	207,500.58	376,549.96	161,200.00	181,450.53	181,419.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
245: SM BUSINESS DEV R-LOAN FD						
MATERIALS & SUPPLIES						
245.558.5201: OFFICE MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	.00	.00	.00	.00	.00	.00
SERVICES						
245.558.5334: MANAGEMENT CONSULTANTS	.00	.00	.00	.00	.00	.00
245.558.5339: MISCELLANEOUS SERVICES	.00	.00	1,641.75	2,000.00	.00	2,000.00
245.558.5379: OTHER INTER/INTRA GOVT BILLING	.00	.00	.00	.00	.00	.00
245.558.5381: POSTAGE	.00	.00	.00	.00	.00	.00
245.558.5388: ADVERTISING	.00	.00	.00	.00	.00	.00
245.558.5398: PRINTING EXPENSE	.00	.00	.00	.00	.00	.00
245.558.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	.00	.00	.00
SERVICES Total	.00	.00	1,641.75	2,000.00	.00	2,000.00
OTHER DISBURSEMENTS						
245.558.5511: REFUND-CURRENT YR REVENUE	.00	350.00	.00	.00	.00	.00
245.558.5526: LOAN DISTRIBUTION	337,618.98	5,059.00	672,779.23	558,691.00	.00	560,000.00
OTHER DISBURSEMENTS Total	337,618.98	5,409.00	672,779.23	558,691.00	.00	560,000.00
LOSS OF SALE OF F/A						
245.558.5801: LOSS ON LOAN	.00	.00	.00	.00	.00	.00
LOSS OF SALE OF F/A Total	.00	.00	.00	.00	.00	.00
245: SM BUSINESS DEV R-LOAN FD Total	337,618.98	5,409.00	674,420.98	560,691.00	.00	562,000.00

CARES ACT CORONA VIRUS FUND (Fund 250)

This fund was created in 2020 for the sole purpose of receiving State funds related to the Corona Virus, and to expend those funds based on qualifying expenditures of the City in addressing the Corona Virus.

Neither revenues nor expenditures are budgeted for 2026; there is no fund balance.

FUND 250 RECAP: CARES ACT CORONAVIRUS RELIEF

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	0.00	0.00
TOTAL INCOME	0.00	0.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	0.00	0.00
TOTAL FUND RESOURCES	0.00	0.00
LESS EXPENDITURES	0.00	0.00
BALANCE	0.00	0.00
LESS TRANFERS OUT	0.00	0.00
TOTAL	0.00	0.00
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	0.00	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	0.00	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
250: CARES ACT CORONAVIRUS RELIEF						
INTERGOVERNMENTAL						
250.000.4311: FEDERAL GRANTS	.00	.00	.00	.00	.00	.00
INTERGOVERNMENTAL Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
250: CARES ACT CORONAVIRUS RELIEF Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
250: CARES ACT CORONAVIRUS RELIEF						
OTHER DISBURSEMENTS						
250.101.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
250: CARES ACT CORONAVIRUS RELIEF Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>

AMERICAN RESCUE PLAN ACT (ARPA) OF 2021 (Fund 251)

The American Rescue Plan Act of 2021 (H.R. 1319) is a \$1.9 trillion coronavirus rescue package designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 Pandemic. The act was signed into law in March of 2021. Under the act, a share of the package was allocated to local governments to facilitate the recovery of local governments from the effects of the pandemic.

Local governments were required to establish a separate fund for the receipt of funds under the act, and then to disburse the funds back to individual budgets based on documentation. In 2023, protocols required the City to expend the fund directly from the ARPA Fund and not transfer funds to other budgets to be expended on identified qualifying projects/programs/purchases. There was a requirement that all remaining funds either be expended or encumbered by the end of 2024.

The 2026 budget indicates no anticipated revenue allocation or expenditures.

FUND 251 RECAP: AMERICAN RESCUE PLAN ACT OF 21

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	0.00	0.00
TOTAL INCOME	0.00	0.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	0.00	0.00
TOTAL FUND RESOURCES	0.00	0.00
LESS EXPENDITURES	496,565.84	0.00
BALANCE	-496,565.84	0.00
LESS TRANFERS OUT	0.00	0.00
TOTAL	-496,565.84	0.00
ADD-RELEASE OF ENC/CARRYOVER	546,782.84	
FUND BALANCE 12-31	50,217.00	
LESS ENCUMBERED	50,217.00	
UNENCUMBERED BALANCE 12-31	0.00	

5361 MTN. OF FACILITIES

All ARPA Funds were required to be expended or encumbered by 12-31-2024

2025 Budget 2026 Budget % Difference

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
251: AMERICAN RESCUE PLAN ACT OF 21						
INTERGOVERNMENTAL						
251.000.4311: FEDERAL GRANTS	1,387,471.75	.00	.00	.00	.00	.00
INTERGOVERNMENTAL Total	<u>1,387,471.75</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
MISCELLANEOUS						
251.000.4990: OPERATING TRANSFERS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
251: AMERICAN RESCUE PLAN ACT OF 21 Total	<u>1,387,471.75</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
251: AMERICAN RESCUE PLAN ACT OF 21						
SERVICES						
251.101.5361: MAINT. OF FACILITIES	.00	93.94	82,493.80	.00	.00	.00
SERVICES Total	<u>.00</u>	<u>93.94</u>	<u>82,493.80</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
OTHER DISBURSEMENTS						
251.101.5501: PERMANENT FUND TRANSFERS	42,568.20	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	<u>42,568.20</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
CAPITAL OUTLAY						
251.101.5802: LAND IMPROVEMENTS	.00	.00	3,233.00	.00	.00	.00
251.101.5821: WATER LINES	.00	.00	.00	.00	.00	.00
251.101.5837: COMPUTER HARDWARE/SOFTWARE	.00	13,781.27	.00	.00	.00	.00
251.101.5851: GENERAL FIXED ASSETS	.00	.00	1,250,000.00	.00	.00	.00
CAPITAL OUTLAY Total	<u>.00</u>	<u>13,781.27</u>	<u>1,253,233.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
251: AMERICAN RESCUE PLAN ACT OF 21 Total	<u>42,568.20</u>	<u>13,875.21</u>	<u>1,335,726.80</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>

ONE OHIO OPIOID SETTLEMENT FUND (Fund 252)

In 2022, Troy City Council enacted legislation to establish the One Ohio Opioid Settlement Fund, as required by the Ohio Revised Code. This fund will document the revenues received by the City associated with the local government share of the OneOhio Opioid Settlement Funds and approved purposes as required by the OneOhio MOU (Memorandum of Understanding), to which the City of Troy, Ohio is a party.

Based on accepted settlements, the City anticipates \$25,000 in revenues in 2026 and has identified \$77,500 in qualifying expenditures for the Police and Fire Departments.

FUND 252 RECAP: ONEOHIO OPIOID SETTLEMENT FD

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	95,475.71	63,225.14
TOTAL INCOME	42,683.40	25,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	42,683.40	25,000.00
TOTAL FUND RESOURCES	138,159.11	88,225.14
LESS EXPENDITURES	68,108.21	77,500.00
BALANCE	70,050.90	10,725.14
LESS TRNFERS OUT	0.00	0.00
TOTAL	70,050.90	10,725.14
ADD-RELEASE OF ENC/CARRYOVER	450.00	
FUND BALANCE 12-31	70,500.90	
LESS ENCUMBERED	7,275.76	
UNENCUMBERED BALANCE 12-31	63,225.14	

5339 MISC. SERVICES

- \$ 12,500 Police - Annual Mental Health Well Checks \$5,500, Annual Child Advocacy Ctr Fee \$7,000
- \$ 15,000 Police Related Training
- 50,000 Fire - Cardiac Monitor - place a dedicated unit on M 15

- \$ 77,500

2025 Budget	2026 Budget	% Difference
100,000	77,500	-22.50%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
252: ONEOHIO OPIOID SETTLEMENT FD						
INTERGOVERNMENTAL						
252.000.4335: STATE GRANTS	.00	17,402.35	.00	.00	.00	.00
INTERGOVERNMENTAL Total	.00	17,402.35	.00	.00	.00	.00
MISCELLANEOUS						
252.000.4649: MISCELLANEOUS	.00	17,485.91	72,085.45	26,458.00	42,683.40	25,000.00
252.000.4990: OPERATING TRANSFERS	7,777.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	7,777.00	17,485.91	72,085.45	26,458.00	42,683.40	25,000.00
252: ONEOHIO OPIOID SETTLEMENT FD Total	7,777.00	34,888.26	72,085.45	26,458.00	42,683.40	25,000.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
252: ONEOHIO OPIOID SETTLEMENT FD						
216: FIRE						
MATERIALS & SUPPLIES						
252.216.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	.00	.00	.00	.00	.00	.00
SERVICES						
252.216.5339: MISCELLANEOUS SERVICES	.00	.00	11,400.00	100,000.00	48,144.37	77,500.00
SERVICES Total	.00	.00	11,400.00	100,000.00	48,144.37	77,500.00
CAPITAL OUTLAY						
252.216.5837: COMPUTER HARDWARE/SOFTWARE	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
216: FIRE Total	.00	.00	11,400.00	100,000.00	48,144.37	77,500.00
217: POLICE						
SERVICES						
252.217.5339: MISCELLANEOUS SERVICES	.00	.00	7,425.00	.00	19,963.84	.00
SERVICES Total	.00	.00	7,425.00	.00	19,963.84	.00
217: POLICE Total	.00	.00	7,425.00	.00	19,963.84	.00
252: ONEOHIO OPIOID SETTLEMENT FD Total	.00	.00	18,825.00	100,000.00	68,108.21	77,500.00

**2026-2030 Capital Improvement Plan
Opioid Settlement Fund 252**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	FUND TOTAL	TOTAL PROJECT COST
										2026
Police Related		1		\$27,500	\$0	\$0	\$0	\$0	\$27,500	\$ 27,500
Fire Related		2		\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$ 50,000
Total				\$77,500	\$0	\$0	\$0	\$0	\$77,500	\$ 77,500

1. Police related Annual Mental Health Well Checks \$5,500, Annual Child Advocacy Ct Fee \$7,000

1. Police Related Training

2. Cardiac Monitor - place a dedicated unit on M 15

***Estimated**

BOND RETIREMENT FUND (Fund 332)

The Bond Retirement Fund is maintained for the accumulation of resources for, and the payment of, general obligation long-term debt. Payments are for principal, interest, and related costs.

FUND 332 RECAP: BOND RETIREMENT FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	60,783.07	55,983.07
TOTAL INCOME	0.00	0.00
TRANSFERS IN	500,000.00	500,000.00
TOTAL REVENUES	500,000.00	500,000.00
TOTAL FUND RESOURCES	560,783.07	555,983.07
LESS EXPENDITURES	504,800.00	507,400.00
BALANCE	55,983.07	48,583.07
LESS TRANSFERS OUT	0.00	0.00
TOTAL	55,983.07	48,583.07
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	55,983.07	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	55,983.07	

BOND RETIREMENT FUND 332

2/5/2026

332.901

5413 PRINCIPAL PAYMENTS

325,000 Principal payment

5423 INTEREST PAYMENTS

182,400 Interest Payment

Capital Investment	PRINCIPAL 5413	INTEREST 5423	TOTAL DEBT SERVICE	OUTSTANDING DEBT	MATURITY
Treasure Island/Hobart Arena	<u>325,000</u>	<u>182,400</u>	<u>507,400</u>	<u>5,750,000</u>	2040
	325,000	182,400	507,400	5,750,000	

2025 Budget	2026 Budget	%	Difference
504,800	507,400	0.52%	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
332: BOND RETIREMENT FUND						
TAXES						
332.000.4121: MUNICIPAL INCOME TAX	.00	.00	.00	.00	.00	.00
TAXES Total	.00	.00	.00	.00	.00	.00
MISCELLANEOUS						
332.000.4601: INTEREST EARNINGS	.00	.00	.00	.00	.00	.00
332.000.4621: SPEC ASSESSMENTS- CO AUDITOR	.00	.00	.00	.00	.00	.00
332.000.4648: UNANTICIPATED RECEIPTS	.00	.00	.00	.00	.00	.00
332.000.4649: MISCELLANEOUS	.00	.00	.00	.00	.00	.00
332.000.4711: SALE OF BONDS	.00	.00	.00	.00	.00	.00
332.000.4712: SALE OF NOTES	.00	.00	.00	.00	.00	.00
332.000.4815: PREMIUM ON SALE OF BONDS/NOTES	.00	.00	.00	.00	.00	.00
332.000.4816: ACCRUED INT. BONDS/NOTES SOLD	.00	.00	.00	.00	.00	.00
332.000.4990: OPERATING TRANSFERS	1,500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
332.000.4992: ADVANCES FROM OTHER FUNDS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	<u>1,500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>
332: BOND RETIREMENT FUND Total	<u>1,500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
332: BOND RETIREMENT FUND						
SERVICES						
332.901.5339: MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
332.901.5374: AUDITOR/TREAS. FEES	.00	.00	.00	.00	.00	.00
SERVICES Total	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS						
332.901.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
DEBT SERVICE						
332.901.5411: PRINCIPAL PYMT-NOTES	.00	.00	.00	.00	.00	.00
332.901.5413: PRINCIPAL PYMT-BONDS	2,029,945.16	295,000.00	310,000.00	310,000.00	310,000.00	325,000.00
332.901.5414: PRINCIPAL PYMT-S/A BONDS	.00	.00	.00	.00	.00	.00
332.901.5421: INTEREST PYMT-NOTES	.00	.00	.00	.00	.00	.00
332.901.5423: INTEREST PYMT-BONDS	241,747.09	219,000.00	207,200.00	194,800.00	194,800.00	182,400.00
332.901.5424: INTEREST PYMT-S/A BONDS	.00	.00	.00	.00	.00	.00
DEBT SERVICE Total	<u>2,271,692.25</u>	<u>514,000.00</u>	<u>517,200.00</u>	<u>504,800.00</u>	<u>504,800.00</u>	<u>507,400.00</u>
332: BOND RETIREMENT FUND Total	<u>2,271,692.25</u>	<u>514,000.00</u>	<u>517,200.00</u>	<u>504,800.00</u>	<u>504,800.00</u>	<u>507,400.00</u>

CAPITAL IMPROVEMENT FUND (Fund 441)

The Capital Improvements Fund supports major non-utility construction projects for the City. There are no salaries paid for out of Fund 441. The 2026 budget includes \$1,500,000 for the annual paving, \$9,369,000 for dam related construction; \$9,000,000 for the downtown streetscape/safety improvements; \$2,500,000 for the first year of a Police Department renovation project, as well as funds for an urban paving program and the annual sidewalk program.

The 2026 approved budget for Fund 441 is \$25,666,400.

FUND 441 RECAP: CAPITAL IMPROVEMENT FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	4,411,612.58	13,991,960.87
TOTAL INCOME	1,811,334.82	4,337,628.00
TRANSFERS IN	10,000,000.00	11,000,000.00
TOTAL REVENUES	11,811,334.82	15,337,628.00
TOTAL FUND RESOURCES	16,222,947.40	29,329,588.87
LESS EXPENDITURES	6,088,732.89	25,666,400.00
BALANCE	10,134,214.51	3,663,188.87
LESS TRANSFERS OUT	0.00	0.00
TOTAL	10,134,214.51	3,663,188.87
ADD-RELEASE OF ENC/CARRYOVER	6,156,288.69	
FUND BALANCE 12-31	16,290,503.20	
LESS ENCUMBERED	2,298,542.33	
UNENCUMBERED BALANCE 12-31	13,991,960.87	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
441: CAPITAL IMPROVEMENT FUND						
TAXES						
441.000.4154: MOTOR VEH LIC-PERMISSIVE TAX	338,227.80	344,263.85	347,484.47	300,000.00	341,497.98	300,000.00
TAXES Total	338,227.80	344,263.85	347,484.47	300,000.00	341,497.98	300,000.00
INTERGOVERNMENTAL						
441.000.4311: FEDERAL GRANTS	1,818,840.84	1,944,982.10	2,844,953.57	.00	837,295.89	950,000.00
441.000.4331: COMMUNITY DEVELOPMENT GRANTS	.00	1,016,861.00	175,061.00	150,000.00	51,340.00	100,160.00
441.000.4335: STATE GRANTS	235,992.00	.00	2,248,055.02	1,000,000.00	427,939.16	2,887,468.00
INTERGOVERNMENTAL Total	2,054,832.84	2,961,823.10	5,266,069.59	1,150,000.00	1,316,575.05	3,937,628.00
MISCELLANEOUS						
441.000.4621: SPEC ASSESSMENTS- CO AUDITOR	118,478.74	125,627.05	117,647.98	90,000.00	151,479.79	90,000.00
441.000.4622: SPEC ASSESSMENTS- DIRECT PYMTS	25,013.50	77,872.65	41,322.55	10,000.00	1,782.00	10,000.00
441.000.4645: DONATIONS-MISCELLANEOUS	.00	.00	.00	.00	.00	.00
441.000.4711: SALE OF BONDS	.00	.00	.00	.00	.00	.00
441.000.4921: MISCELLANEOUS REIMBURSEMENTS	425.00	.00	122,530.28	.00	.00	.00
441.000.4990: OPERATING TRANSFERS	10,248,000.00	4,000,000.00	.00	15,000,000.00	10,000,000.00	11,000,000.00
441.000.4992: ADVANCES FROM OTHER FUNDS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	10,389,917.24	4,203,299.70	281,500.79	15,100,000.00	10,153,261.79	11,100,000.00
441: CAPITAL IMPROVEMENT FUND Total	12,782,977.88	7,509,386.65	5,895,054.85	16,550,000.00	11,811,334.82	15,337,628.00

Capital Improvement Fund

441

441.558.5321/5322	0 T&T Related to OCCD Training	
441.558.5331	0 CDBG - A&E Administer Critical Infrastructure 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 2025, half in 2026)	Rev in 441
441.561.5339	2,000 Legal Ads - CDBG RELATED	Rev in 441
	3,500	
441.561.5651	GENERAL FIXED ASSETS - CDBG ALLOCATION	
441.801.5331	ARCHITECTS & ENGINEERS	
	291,000 Dam Related Design (\$200,000 Crawford St.; \$91,000 River Plaza Park)	
	CARRY OVER; Grants being secured as revenue offset	
	291,000	
441.801.5361	MAINTENANCE OF FACILITIES	
	100,000 If needed, City Facilities	
	50,000 W. Main Streetscape - Stamped Concrete, Crosswalks/Sidewalk Sealing - do each area every 3 years	
	2,500,000 Police Dept. Renovation (\$875,000 windows; \$1,650,000 basement locker & gym area)	
	2,650,000	
441.881.5651	GENERAL FIXED ASSETS - STREETS	
	9,369,000 Dam Related Construction - \$1,200,000 Low Dam; \$2,300,000 Oxbow; \$6,300,000 Levee Toe; Grants secured as revenue offset; \$431,000 in Water Fund 710.663	
	600,000 Great Miami River Trail Extension	
	610,000 Herrlinger Park Re-development (Possible Grant Offset)	
	1,500,000 Annual Paving	
	50,000 Bridge Sealing - Bunker Hill, Maplecrest, Armand, Mumford & Wayne	
	254,400 Urban Paving - Downtown Square, E. Staunton to Corp Limit, N. Market Street (at Square) to E Staunton Road.	
	180,000 Urban Paving - W. Main from I-75 to Experiment Farm Rd	
	300,000 Sidewalk Missing Gaps (Assessment Revenue) Phase 17	
	9,000,000 DT Streetscape/Safety Improvements and Prouty Plaza (share btw 441, 709, 710)	
	420,000 STP Pave Experiment Farm (W. Main to Corp. Limits) - ODOT Let Project (City share \$420,000 of \$1,100,000 project)	
	22,283,400	
441.901.5374	AUD/TREAS FEES	
	7,500	
	25,235,400 TOTAL 441 FUND	

FUTURE POTENTIAL PRIORITIES - DESIGN

441.801.5331	? DT East Side Training Facility/Public Space	(2028)
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FUTURE POTENTIAL PRIORITIES - PROJECTS

441.801.5651	MAINTENANCE OF FACILITIES	
	3,000,000 Dam Related Construction - \$1,500,000 Crawford St.; \$500,000 River Path Recreational Trail Ext.; \$1,000,000 River Plaza Park: Grant Reimbursed	(2027)
	2,500,000 Police Dept. Renovation (\$1,600,000 1st & 2nd Floor Restrooms, roll call, huddle room, workspace; \$750,000 HVAC/Controls; \$125,000 Roof)	(2027)
	300,000 Sidewalk Prog. Missing Gap (Assessment Revenue)	(2027-2030)
	150,000 CDBG Allocation, Bi-annual	(2027)
	7,000,000 Central Maint. & Service Facility Renovations (share btw 6 funds)	(2030)

2025 Budget	2026 Budget	% Difference
20,512,500	25,666,400	25.13%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
441: CAPITAL IMPROVEMENT FUND						
559: COMMUNITY DEVELOPMENT						
SERVICES						
441.559.5321: TRAVEL, LODGING, MEALS	.00	.00	.00	.00	.00	.00
441.559.5322: TRAINING/REGISTRATION FEES	.00	.00	.00	.00	.00	.00
441.559.5331: ARCHITECTS AND ENGINEERS	.00	.00	.00	.00	.00	.00
441.559.5334: MANAGEMENT CONSULTANTS	.00	.00	.00	.00	.00	.00
441.559.5339: MISCELLANEOUS SERVICES	2,626.50	1,734.00	30.00	.00	.00	.00
441.559.5381: MAINT. OF FACILITIES	.00	175,000.00	.00	.00	.00	.00
SERVICES Total	2,626.50	176,734.00	30.00	.00	.00	.00
OTHER DISBURSEMENTS						
441.559.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
441.559.5651: GENERAL FIXED ASSETS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
559: COMMUNITY DEVELOPMENT Total	2,626.50	176,734.00	30.00	.00	.00	.00
801: MUNICIPAL REAL PROP						
SERVICES						
441.801.5331: ARCHITECTS AND ENGINEERS	59,855.00	1,715.00	2,875.00	581,000.00	35,337.50	291,000.00
441.801.5381: MAINT. OF FACILITIES	.00	25,050.00	.00	225,000.00	102,227.00	2,650,000.00
SERVICES Total	59,855.00	26,765.00	2,875.00	806,000.00	137,564.50	2,941,000.00
CAPITAL OUTLAY						
441.801.5601: LAND PURCHASE	.00	.00	.00	.00	.00	.00
441.801.5602: LAND IMPROVEMENTS	2,491,555.42	90,734.90	.00	.00	.00	.00
441.801.5639: OTHER EQUIPMENT	.00	182,585.50	42,096.92	.00	.00	.00
441.801.5651: GENERAL FIXED ASSETS	234,385.95	10,384.46	.00	.00	.00	.00
CAPITAL OUTLAY Total	2,725,941.37	283,704.86	42,096.92	.00	.00	.00
801: MUNICIPAL REAL PROP Total	2,785,796.37	310,469.86	44,971.92	806,000.00	137,564.50	2,941,000.00
840: PARK CAPITAL						
SERVICES						
441.840.5331: ARCHITECTS AND ENGINEERS	.00	.00	38,890.00	.00	.00	.00
441.840.5334: MANAGEMENT CONSULTANTS	.00	.00	.00	.00	.00	.00
441.840.5381: MAINT. OF FACILITIES	.00	.00	.00	.00	.00	.00
441.840.5373: LICENSES & PERMITS	.00	.00	.00	.00	.00	.00
SERVICES Total	.00	.00	38,890.00	.00	.00	.00
CAPITAL OUTLAY						
441.840.5611: BUILDINGS	.00	.00	.00	.00	.00	.00
441.840.5651: GENERAL FIXED ASSETS	.00	.00	201,933.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	201,933.00	.00	.00	.00
840: PARK CAPITAL Total	.00	.00	240,823.00	.00	.00	.00
863						
CAPITAL OUTLAY						
441.863.5621: WATER LINES	.00	.00	.00	.00	.00	.00
441.863.5651: GENERAL FIXED ASSETS	65,799.87	43,336.90	11,460.92	.00	.00	.00
CAPITAL OUTLAY Total	65,799.87	43,336.90	11,460.92	.00	.00	.00
863 Total	65,799.87	43,336.90	11,460.92	.00	.00	.00
881: OH PUBLIC WORKS COMMISSION						
SERVICES						
441.881.5331: ARCHITECTS AND ENGINEERS	552,617.93	705,474.24	483,912.14	.00	35,000.00	.00
441.881.5339: MISCELLANEOUS SERVICES	.00	4,176.00	.00	.00	.00	.00
SERVICES Total	552,617.93	709,650.24	483,912.14	.00	35,000.00	.00
CAPITAL OUTLAY						
441.881.5651: GENERAL FIXED ASSETS	3,985,407.44	8,770,218.23	6,228,732.60	19,550,000.00	2,197,406.70	22,714,400.00
CAPITAL OUTLAY Total	3,985,407.44	8,770,218.23	6,228,732.60	19,550,000.00	2,197,406.70	22,714,400.00
881: OH PUBLIC WORKS COMMISSION Total	4,538,025.37	9,479,868.47	6,712,644.74	19,550,000.00	2,232,406.70	22,714,400.00
901: DEBT SERVICE						
SERVICES						
441.901.5374: AUDITOR/TREAS. FEES	6,463.12	6,462.93	6,024.53	6,500.00	8,357.58	7,500.00
SERVICES Total	6,463.12	6,462.93	6,024.53	6,500.00	8,357.58	7,500.00
901: DEBT SERVICE Total	6,463.12	6,462.93	6,024.53	6,500.00	8,357.58	7,500.00
580: CDBG CRITICAL INFRASTRUCTURE						
SERVICES						
441.580.5331: ARCHITECTS AND ENGINEERS	.00	.00	.00	.00	.00	.00
441.580.5334: MANAGEMENT CONSULTANTS	.00	.00	.00	.00	.00	.00
441.580.5339: MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
441.580.5381: MAINT. OF FACILITIES	26,400.00	473,600.00	.00	.00	.00	.00
SERVICES Total	26,400.00	473,600.00	.00	.00	.00	.00
CAPITAL OUTLAY						
441.580.5851: GENERAL FIXED ASSETS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
580: CDBG CRITICAL INFRASTRUCTURE Total	26,400.00	473,600.00	.00	.00	.00	.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
563: CDBG ECONOMIC DEVELOPMENT						
SERVICES						
441.563.5331: ARCHITECTS AND ENGINEERS	.00	.00	.00	.00	.00	.00
441.563.5334: MANAGEMENT CONSULTANTS	.00	.00	.00	.00	.00	.00
441.563.5339: MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
441.563.5361: MAINT. OF FACILITIES	.00	.00	.00	.00	.00	.00
SERVICES Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
CAPITAL OUTLAY						
441.563.5651: GENERAL FIXED ASSETS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
563: CDBG ECONOMIC DEVELOPMENT Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
561: CDBG ALLOCATION						
SERVICES						
441.561.5331: ARCHITECTS AND ENGINEERS	.00	.00	.00	.00	.00	.00
441.561.5334: MANAGEMENT CONSULTANTS	.00	.00	.00	.00	.00	.00
441.561.5339: MISCELLANEOUS SERVICES	.00	930.60	2,132.40	150,000.00	96,874.00	3,500.00
441.561.5361: MAINT. OF FACILITIES	.00	65,466.00	.00	.00	.00	.00
SERVICES Total	<u>.00</u>	<u>66,396.60</u>	<u>2,132.40</u>	<u>150,000.00</u>	<u>96,874.00</u>	<u>3,500.00</u>
CAPITAL OUTLAY						
441.561.5651: GENERAL FIXED ASSETS	.00	107,587.94	21,944.00	.00	.00	.00
CAPITAL OUTLAY Total	<u>.00</u>	<u>107,587.94</u>	<u>21,944.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
561: CDBG ALLOCATION Total	<u>.00</u>	<u>173,984.54</u>	<u>24,076.40</u>	<u>150,000.00</u>	<u>96,874.00</u>	<u>3,500.00</u>
562: CDBG TARGETS OF OPPORTUNITY						
SERVICES						
441.562.5331: ARCHITECTS AND ENGINEERS	47,500.00	.00	.00	.00	.00	.00
441.562.5334: MANAGEMENT CONSULTANTS	.00	.00	.00	.00	.00	.00
441.562.5339: MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
441.562.5361: MAINT. OF FACILITIES	203,736.24	182,211.10	57,746.96	.00	.00	.00
SERVICES Total	<u>251,236.24</u>	<u>182,211.10</u>	<u>57,746.96</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
CAPITAL OUTLAY						
441.562.5651: GENERAL FIXED ASSETS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
562: CDBG TARGETS OF OPPORTUNITY Total	<u>251,236.24</u>	<u>182,211.10</u>	<u>57,746.96</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
441: CAPITAL IMPROVEMENT FUND Total	<u>7,676,347.47</u>	<u>10,846,687.80</u>	<u>7,097,778.47</u>	<u>20,512,500.00</u>	<u>2,475,202.78</u>	<u>25,666,400.00</u>

2026-2030 Capital Improvement Plan Capital Improvement Fund - Fund 441

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
Annual Street Resurfacing (Inc. ODOT Urban Paving)		1	15	\$1,500,000	\$1,965,000	\$1,750,000	\$1,500,000	\$1,500,000	\$8,215,000	\$ 1,500,000
Handicap Ramps			20	\$0	\$30,000	\$0	\$30,000	\$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		\$9,000,000	\$3,000,000	\$0	\$0	\$0	\$12,000,000	\$ 9,000,000
Misc. Bridge Deck Sealing		3		\$50,000	\$0	\$0	\$275,000	\$0	\$325,000	\$ 50,000
Downtown/Riverfront Dam Removal		4		\$9,369,000	\$0	\$0	\$0	\$0	\$9,369,000	\$ 9,369,000
Concrete Sealing - DT Streetscape				\$50,000	\$0	\$0	\$100,000	\$0	\$150,000	\$ 50,000
Marina Building - HVAC Replacement				\$0	\$0	\$0	\$20,000	\$100,000	\$120,000	\$ -
Police Dept. Renovations		6		\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$5,000,000	\$ 2,500,000
Central Maint. & Service Facility Renovations		7		\$0	\$0	\$0	\$0	\$7,000,000	\$7,000,000	\$ -
Total				\$22,769,000	\$7,795,000	\$2,050,000	\$2,225,000	\$8,900,000	\$43,739,000	\$ 22,769,000

1. Routine city paving and 2026: Urban Paving - W Main paid ahead; 2027: Urban Paving - Experiment Farm Rd \$465,000; 2028: Urban Paving - SR 718 \$250,000

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. 2026 Renovations (Windows \$875,000; Basement locker and gym area \$1,650,000); 2027 Renovations (\$1,600,000 1st & 2nd Floor Restrooms, roll call huddle room, workspace; \$750,000 HVAC/Controls; \$125,000 Roof)

7. Shared between 6 funds

* Estimated

OHIO PUBLIC WORKS COMMISSION FUND (Fund 442)

This special capital projects fund, formerly titled "State Issue II Fund," was established in 1989 for the sole purpose of accounting for projects totally or partially funded by the Ohio Public Works Commission (OPWC) for infrastructure improvements. The 2026 budget includes \$409,000 for most of the cost of the design of the Phases 1 and 2 of a multi-year West Market Street Improvement project, and \$4,000,000 for most of the cost of the construction of those two phases.

FUND 442 RECAP: OH PUBLIC WORKS COMM FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	50,000.00	9,428.09
TOTAL INCOME	1,200,000.00	600,000.00
TRANSFERS IN	0.00	2,500,000.00
TOTAL REVENUES	1,200,000.00	3,100,000.00
TOTAL FUND RESOURCES	1,250,000.00	3,109,428.09
LESS EXPENDITURES	887,262.46	2,970,000.00
BALANCE	362,737.54	139,428.09
LESS TRANSFERS OUT	0.00	0.00
TOTAL	362,737.54	139,428.09
ADD-RELEASE OF ENC/CARRYOVER	975,487.76	
FUND BALANCE 12-31	1,338,225.30	
LESS ENCUMBERED	1,328,797.21	
UNENCUMBERED BALANCE 12-31	9,428.09	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
442: OH PUBLIC WORKS COMM (OPWC)						
INTERGOVERNMENTAL						
442.000.4335: STATE GRANTS	800,964.40	600,000.00	.00	1,200,000.00	1,200,000.00	600,000.00
INTERGOVERNMENTAL Total	800,964.40	600,000.00	.00	1,200,000.00	1,200,000.00	600,000.00
MISCELLANEOUS						
442.000.4990: OPERATING TRANSFERS	.00	.00	100,000.00	5,000.00	.00	2,500,000.00
442.000.4992: ADVANCES FROM OTHER FUNDS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	.00	.00	100,000.00	5,000.00	.00	2,500,000.00
442: OH PUBLIC WORKS COMM (OPWC) Total	800,964.40	600,000.00	100,000.00	1,205,000.00	1,200,000.00	3,100,000.00

Ohio Public Works Commission Fund

442

2/5/2026

881.5331	ARCHITECTS & ENGINEERS	
	269,500 Design W. Market Phase 1 (900 ft. west to Kenton Way) and Phase 2 (From Kenton Way to Bridge)	
881.5651	GENERAL FIXED ASSETS - CONSTRUCTION	
	2,701,000 Construction costs from the OPCW Fund for part of West Market Phase 1 and West Market Phase 2	
5331	BREAKDOWN - Design W. Market Phase 1 (900 ft. west to Kenton Way) and W. Market Phase 2	
	138,000 Fund 442 - Phase 1	
	131,500 Fund 442 - Phase 2	
	54,000 Fund 709 - Stormwater Fund - W. Market Phase 1	
	69,500 Fund 709 - Stormwater Fund - W. Market Phase 2	
	9,500 Fund 710.660 - Water Adm. Fund (\$4,500 W. Market Phase 1, \$5,000 W. Market Phase 2)	
	6,500 Fund 711.670 - Sewer Adm. Fund (\$3,500 W. Market Phase 1; \$3,000 W. Market Phase 2)	
	409,000 TOTAL DESIGN	
5651	BREAKDOWN - Construction of West Market Phase 1 and Phase 2	
	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)	
	605,000 Fund 709 - Stormwater Fund - W. Market Phase 1	
	538,500 Fund 709 - Stormwater Fund - W. Market Phase 2	
	45,500 Fund 710.663 - Water Distribution Fund - W. Market Phase 1	
	50,000 Fund 710.663 - Water Distribution Fund - W. Market Phase 2	
	30,000 Fund 711.673 - Sewer Maintenance - W. Market Phase 1	
	30,000 Fund 711.673 - Sewer Maintenance - W. Market Phase 2	
	4,000,000 TOTAL CONSTRUCTION	
	REVENUE INFORMATION	
	600,000 Revenue offset from prior projects (Adams/Riverside/Staunton RAB)	(2026)
	1,200,000 Revenue offset from prior projects (W. Market 1 & W. Market 2)	(2027)

FUTURE POTENTIAL PRIORITIES

W. Market Phase 3 Construction (Rnd 41)	(2027)
W. Main/Experiment Farm Rd/S. Stanfield Rd Intersection Improvement (Rnd 42)	(2028)

2025 Budget	2026 Budget	% Difference
1,248,000	2,970,000	137.98%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
442: OH PUBLIC WORKS COMM (OPWC)						
SERVICES						
442.881.5331: ARCHITECTS AND ENGINEERS	55,360.05	17,540.27	54,202.00	214,000.00	.00	269,000.00
442.881.5339: MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
SERVICES Total	55,360.05	17,540.27	54,202.00	214,000.00	.00	269,000.00
CAPITAL OUTLAY						
442.881.5651: GENERAL FIXED ASSETS	537,361.03	210,011.41	431,375.19	1,034,000.00	.00	2,701,000.00
CAPITAL OUTLAY Total	537,361.03	210,011.41	431,375.19	1,034,000.00	.00	2,701,000.00
442: OH PUBLIC WORKS COMM (OPWC) Total	592,721.08	227,551.68	485,577.19	1,248,000.00	.00	2,970,000.00

**2026-2030 Capital Improvement Plan
OPWC Fund - Fund 442**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*						Total	TOTAL PROJECT COST 2026
				2026	2027	2028	2029	2030		
W. Main/Experiment Farm/Stanfield Rd Inter. Imprv (Rd 42)		1	30	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
W Market St Road Impr. Phase 1 (Rd 39)		2		\$1,319,500	\$0	\$0	\$0	\$0	\$1,319,500	\$ 1,319,500
W Market St Road Impr. Phase 2 (Rd 40)		2		\$1,381,500	\$0	\$0	\$0	\$0	\$1,381,500	\$ 1,381,500
W Market St Road Impr. Phase 3 (Rd 41)		2		\$0	\$0	\$0	\$0	\$0	\$0	
CIP Project (Rd 43)		2		\$0	\$0	\$100,000	\$1,000,000	\$0	\$1,100,000	
CIP Project (Rd 44)		2		\$0	\$0	\$0	\$100,000	\$1,000,000	\$1,100,000	
Total				\$2,701,000	\$0	\$100,000	\$1,100,000	\$1,000,000	\$4,901,000	\$ 2,701,000

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

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

*Estimated

TIF 2003 FUND (Fund 444)

Established in 2003, this fund created the Troy Towne Park TIF Municipal Improvement Tax Increment Equivalent Fund to monitor capital project funds received and expensed from a Tax Increment Financing District. This fund has provided the monies for roadway improvements and other enhancements for an area developed as a mixed-use commercial complex north of the West Main Street commercial area anchored by Kohl's and Wal-Mart. There are no salaries associated with this fund. The TIF 2003 Fund is a Capital Projects Fund, and expenses can only be made within the TIF area. The 2026 budget includes \$600,000 for the design of intersection improvements at the intersection of West Main Street (SR41) with the intersection of Experiment Farm Road/Stanfield Road, in preparation of the project construction in 2028.

FUND 444 RECAP: TIF 2003 FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	3,202,595.87	3,710,533.14
TOTAL INCOME	710,988.34	600,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	710,988.34	600,000.00
TOTAL FUND RESOURCES	3,913,584.21	4,310,533.14
LESS EXPENDITURES	163,338.57	818,100.00
BALANCE	3,750,245.64	3,492,433.14
LESS TRANSFERS OUT	0.00	0.00
TOTAL	3,750,245.64	3,492,433.14
ADD-RELEASE OF ENC/CARRYOVER	11,010.00	
FUND BALANCE 12-31	3,761,255.64	
LESS ENCUMBERED	50,722.50	
UNENCUMBERED BALANCE 12-31	3,710,533.14	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
444: TIF 2003 FUND						
TAXES						
444.000.4119: PYMTS IN LIEU OF TAXES (TIF)	608,198.06	640,823.26	653,896.35	600,000.00	710,988.34	600,000.00
TAXES Total	608,198.06	640,823.26	653,896.35	600,000.00	710,988.34	600,000.00
MISCELLANEOUS						
444.000.4921: MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	.00	.00	.00	.00	.00	.00
444: TIF 2003 FUND Total	608,198.06	640,823.26	653,896.35	600,000.00	710,988.34	600,000.00

TIF Fund

2/5/2026

444

801.5331 ARCHITECTS & ENGINEERS
 600,000 W. Main St./Experiment Farm Rd./Stanfield Rd.
 Intersection Improvement Project (Design 2026;
 construct 2028) Carry Over
 50,000 As Needed
 650,000

801.5651 GENERAL FIXED ASSETS
 100,000 As needed

901.5413 PRINCIPAL PAYMENTS ON BONDS
 80,000 Principal

901.5423 INTEREST PAYMENTS ON BONDS
 53,100 Interest

FUTURE POTENTIAL PRIORITIES

5651 GENERAL FIXED ASSETS
 4,300,000 W Main/Experiment Farm Rd./Stanfield Rd. (2028) *
 Intersection Improvement Project (Funded Entirely
 444)

Bonds Issued 2003
 First year of Debt Service 2004
 30 year bonds - Maturity 2034

* ODOT REVENUE \$2,578,000 - W. Main/Ex. Farm/Stanfield

2025 Budget	2026 Budget	% Difference
547,600	818,100	49.40%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
444: TIF 2003 FUND						
MATERIALS & SUPPLIES						
444.801.5232: TRAFFIC CONTROL SUPPLIES/PARTSU	.00	.00	.00	.00	.00	.00
444.801.5234: UTIL LINE MAINT SUPPLIES/PARTS	.00	.00	.00	.00	.00	.00
444.801.5235: METER MAINT SUPPLIES/PARTS	.00	.00	.00	.00	.00	.00
444.801.5236: HYDRANT MAINT SUPPLIES/PARTS	.00	.00	.00	.00	.00	.00
444.801.5239: OTHER MATERIALS & SUPPLIES	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	.00	.00	.00	.00	.00	.00
SERVICES						
444.801.5331: ARCHITECTS AND ENGINEERS	.00	28,175.00	18,140.00	300,000.00	18,987.50	600,000.00
444.801.5332: ATTORNEYS	.00	.00	.00	.00	.00	.00
444.801.5334: MANAGEMENT CONSULTANTS	.00	.00	.00	.00	.00	.00
444.801.5339: MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
444.801.5366: MAINT. STREETS	.00	.00	.00	.00	.00	.00
444.801.5369: MAINTENANCE-OTHER	.00	.00	.00	.00	.00	.00
444.801.5374: AUDITOR/TREAS. FEES	8,508.04	10,016.30	8,910.29	15,000.00	11,751.07	15,000.00
SERVICES Total	8,508.04	38,191.30	27,050.29	315,000.00	30,738.57	615,000.00
CAPITAL OUTLAY						
444.801.5601: LAND PURCHASE	.00	.00	.00	.00	.00	.00
444.801.5602: LAND IMPROVEMENTS	.00	.00	.00	.00	.00	.00
444.801.5612: STRUCTURES OTHER THAN BLDGS	.00	.00	.00	.00	.00	.00
444.801.5634: METERS	.00	.00	.00	.00	.00	.00
444.801.5635: HYDRANTS	.00	.00	.00	.00	.00	.00
444.801.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
444.801.5651: GENERAL FIXED ASSETS	.00	.00	.00	100,000.00	.00	100,000.00
CAPITAL OUTLAY Total	.00	.00	.00	100,000.00	.00	100,000.00
801: MUNICIPAL REAL PROP Total	8,508.04	38,191.30	27,050.29	415,000.00	30,738.57	715,000.00
901: DEBT SERVICE						
DEBT SERVICE						
444.901.5413: PRINCIPAL PYMT-BONDS	60,000.00	65,000.00	70,000.00	75,000.00	75,000.00	50,000.00
444.901.5423: INTEREST PYMT-BONDS	69,300.00	65,700.00	81,800.00	57,600.00	57,600.00	53,100.00
DEBT SERVICE Total	129,300.00	130,700.00	131,800.00	132,600.00	132,600.00	103,100.00
901: DEBT SERVICE Total	129,300.00	130,700.00	131,800.00	132,600.00	132,600.00	103,100.00
444: TIF 2003 FUND Total	137,808.04	168,891.30	158,850.29	547,600.00	163,338.57	818,100.00

**2026-2030 Capital Improvement Plan
TIF Fund - Fund 444**

2/12/2026
Life

Project	% of Total Cost	Notes	Expectancy in Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
W. Main/Experiment Farm/Stanfield Inter Imprv		1		\$600,000	\$0	\$4,300,000	\$0	\$0	\$4,900,000	\$ 600,000
Total				\$600,000	\$0	\$4,300,000	\$0	\$0	\$4,900,000	\$ 600,000

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

*Estimated

TECHNOLOGY FUND (Fund 447)

This fund was established in 2008 to receive a portion of the cable TV franchise fees. Expenditures are related to technology enhancements. Funded items include replacement of computers as needed and updating licenses. Funding for 2026 also includes funding for a share of the ongoing cyber security budget.

FUND 447 RECAP: TECHNOLOGY FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	334,221.74	200,814.27
TOTAL INCOME	85,156.15	90,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	85,156.15	90,000.00
TOTAL FUND RESOURCES	419,377.89	290,814.27
LESS EXPENDITURES	168,209.54	148,000.00
BALANCE	251,168.35	142,814.27
LESS TRANSFERS OUT	0.00	0.00
TOTAL	251,168.35	142,814.27
ADD-RELEASE OF ENC/CARRYOVER	5,833.35	
FUND BALANCE 12-31	257,001.70	
LESS ENCUMBERED	56,187.43	
UNENCUMBERED BALANCE 12-31	200,814.27	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
447: TECHNOLOGY FUND						
MISCELLANEOUS						
447.000.4614: CABLE TV FRANCHISE	112,309.97	107,022.13	97,246.78	90,000.00	85,156.15	90,000.00
447.000.4649: MISCELLANEOUS	.00	.00	.00	.00	.00	.00
447.000.4990: OPERATING TRANSFERS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	112,309.97	107,022.13	97,246.78	90,000.00	85,156.15	90,000.00
447: TECHNOLOGY FUND Total	112,309.97	107,022.13	97,246.78	90,000.00	85,156.15	90,000.00

Technology Fund

447

2/5/2026

- 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
60,000 Cyber Security - Arctic Wolf Renewal/licensing share of \$100,000 w/\$10,000
ea. 204, 709, 710, 711
75,000

- 5633 MACHINERY & EQUIPMENT
20,000 As Needed

- 5637 COMPUTER HARDWARE/SOFTWARE
10,000 Department computer replacements IF NECESSARY
8,000 City Hall Firewall Head End
18,000

2025 Budget	2026 Budget	%	Difference
228,600	148,000		-35.26%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
447: TECHNOLOGY FUND						
MATERIALS & SUPPLIES						
447.677.5201: OFFICE MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
447.677.5207: COMPUTER SUPPLIES	28,757.71	16,178.35	22,730.57	15,000.00	6,993.71	15,000.00
447.677.5239: OTHER MATERIALS & SUPPLIES	-297.93	938.00	2,253.38	15,000.00	2,021.32	15,000.00
MATERIALS & SUPPLIES Total	28,459.78	17,116.35	24,983.95	30,000.00	9,015.03	30,000.00
SERVICES						
447.677.5335: EDP CONSULTANTS	.00	8,250.00	.00	.00	.00	5,000.00
447.677.5339: MISCELLANEOUS SERVICES	8,076.25	31,299.02	45,408.14	15,000.00	12,957.98	75,000.00
447.677.5387: MAINT. COMMUNICATIONS EQUIP	.00	.00	.00	.00	.00	.00
447.677.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	387.80	.00
SERVICES Total	8,076.25	39,549.02	45,408.14	15,000.00	13,345.88	80,000.00
CAPITAL OUTLAY						
447.677.5632: VEHICLES	35,804.50	.00	.00	.00	.00	.00
447.677.5633: MACHINERY & EQUIPMENT	.00	.00	.00	20,000.00	.00	20,000.00
447.677.5637: COMPUTER HARDWARE/SOFTWARE	4,549.25	15,553.69	54,439.53	163,600.00	140,319.25	18,000.00
CAPITAL OUTLAY Total	40,353.75	15,553.69	54,439.53	183,600.00	140,319.25	38,000.00
447: TECHNOLOGY FUND Total	76,889.78	72,219.06	124,831.62	228,600.00	162,680.16	148,000.00

**2026-2030 Capital Improvement Plan
Technology Fund - Fund 447**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
PCs, work stations, etc.		1		\$10,000	\$53,000	\$26,000	\$35,000	\$0	\$124,000	\$ 10,000
Cyber Security Annual Recurring		2		\$60,000	\$60,000	\$60,000	\$64,800	\$64,800	\$309,600	\$ 60,000
City Hall Firewall Head End				\$8,000	\$0	\$0	\$0	\$0	\$8,000	\$ 8,000
Total				\$78,000	\$113,000	\$86,000	\$99,800	\$64,800	\$441,600	\$ 78,000

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 (Fund 623)

E. G. Stouder established a private trust account to receive interest earnings for city-wide playground improvements. There is an annual appropriation of approximately \$2,000 from this fund.

FUND 623 RECAP: STOUDEY PLYGR EQUIP FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	4,973.92	5,077.06
TOTAL INCOME	104.06	0.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	104.06	0.00
TOTAL FUND RESOURCES	5,077.98	5,077.06
LESS EXPENDITURES	0.92	2,020.00
BALANCE	5,077.06	3,057.06
LESS TRANSFERS OUT	0.00	0.00
TOTAL	5,077.06	3,057.06
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	5,077.06	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	5,077.06	

Stouder Playground Fund

623

2/5/2026

5602

LAND IMPROVEMENTS
2,000 Misc. Playground Improvements

2025 Budget 2026 Budget % Difference
2,020 2,020 0.00%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
623: STOUDE PLYGR. EQUIP FUND						
MISCELLANEOUS						
623.000.4601: INTEREST EARNINGS	23.15	64.09	93.19	.00	102.62	.00
623.000.4649: MISCELLANEOUS	.00	12.01	4.47	.00	1.44	.00
MISCELLANEOUS Total	<u>23.15</u>	<u>76.10</u>	<u>97.66</u>	<u>.00</u>	<u>104.06</u>	<u>.00</u>
623: STOUDE PLYGR. EQUIP FUND Total	<u>23.15</u>	<u>76.10</u>	<u>97.66</u>	<u>.00</u>	<u>104.06</u>	<u>.00</u>

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
623: STOUDE PLYGR. EQUIP FUND						
MATERIALS & SUPPLIES						
623.440.5239: OTHER MATERIALS & SUPPLIES	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
OTHER DISBURSEMENTS						
623.440.5524: ACCRUED INTEREST	.78	.57	.63	20.00	.76	20.00
623.440.5527: PREMIUM ON INVESTMENTS	.00	.29	.20	.00	.16	.00
OTHER DISBURSEMENTS Total	<u>.78</u>	<u>.86</u>	<u>.83</u>	<u>20.00</u>	<u>.92</u>	<u>20.00</u>
CAPITAL OUTLAY						
623.440.5602: LAND IMPROVEMENTS	.00	1,736.25	.00	2,000.00	.00	2,000.00
CAPITAL OUTLAY Total	<u>.00</u>	<u>1,736.25</u>	<u>.00</u>	<u>2,000.00</u>	<u>.00</u>	<u>2,000.00</u>
623: STOUDE PLYGR. EQUIP FUND Total	<u>.78</u>	<u>1,737.11</u>	<u>.83</u>	<u>2,020.00</u>	<u>.92</u>	<u>2,020.00</u>

PAUL G. DUKE TRUST FUND (Fund 630)

This fund was established in 1992 with proceeds received from the Paul G. Duke Trust/family and were used to create the Paul G. Duke Park. From the fund balance, there are small interest earnings that may be used to enhance this park.

FUND 630 RECAP: THE PAUL G DUKE TRUST FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	161,841.14	161,841.14
TOTAL INCOME	0.00	0.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	0.00	0.00
TOTAL FUND RESOURCES	161,841.14	161,841.14
LESS EXPENDITURES	0.00	0.00
BALANCE	161,841.14	161,841.14
LESS TRANSFERS OUT	0.00	0.00
TOTAL	161,841.14	161,841.14
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	161,841.14	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	161,841.14	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
630: THE PAUL G. DUKE TRUST FUND						
MISCELLANEOUS						
630.000.4601: INTEREST EARNINGS	.00	.00	.00	.00	.00	.00
630.000.4645: DONATIONS-MISCELLANEOUS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	.00	.00	.00	.00	.00	.00
630: THE PAUL G. DUKE TRUST FUND Total	.00	.00	.00	.00	.00	.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
630: THE PAUL G. DUKE TRUST FUND						
OTHER DISBURSEMENTS						
630.440.5512: REFUND-PRIOR YR REVENUE	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
630.440.5802: LAND IMPROVEMENTS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
630: THE PAUL G. DUKE TRUST FUND Total	.00	.00	.00	.00	.00	.00

ROBINSON RESERVE AT DUKE PARK FUND (Fund 631)

In 2021, Troy City Council enacted legislation to establish the Robinson Reserve at Duke Park Fund, as required by the Ohio Revised Code. This fund will document the revenues and expenditures associated with the Robinson Reserve. This is a trust fund. Patricia and Thom Robinson established an endowment to provide revenues to improve and enhance the Reserve. \$6,981 has been budgeted for 2026 projects.

FUND 631 RECAP: ROBINSON RESERVE-DUKE PARK FD

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	27,210.92	30,216.12
TOTAL INCOME	61,547.64	30,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	61,547.64	30,000.00
TOTAL FUND RESOURCES	88,758.56	60,216.12
LESS EXPENDITURES	37,679.84	6,981.00
BALANCE	51,078.72	53,235.12
LESS TRANFERS OUT	0.00	0.00
TOTAL	51,078.72	53,235.12
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	51,078.72	
LESS ENCUMBERED	20,862.60	
UNENCUMBERED BALANCE 12-31	30,216.12	

ROBINSON RESERVE

631

2/5/2026

- 5361 MAINTENANCE OF FACILITIES
 - 1,544 High Cut Mowing & Prairie Invasives
 - 2,315 Invasives Removal
 - 1,622 Path Maintenance
 - 5,481

- 5633 MACHINERY & EQUIPMENT
 - 1,500 Share of Replacement Zero Turn Mower (\$15,000 in 101.440)

FUTURE POTENTIAL PRIORITIES

- 5602 LAND IMPROVEMENTS
 - 36,000 Water Line Extension (\$324,000 in 710.663) Est for 10% 6" line, 3,100 (2027)
LF, Total Est. Cost \$310,000 + \$50,000 Pump Station
 - 21,000 Sewer Line Extension (\$19,000 in 711.673) Est for 10% of 6" line, (2027)
2,100 LF, Total Est. Cost \$220,000
 - 30,000 20% cost of shared restroom (2027)

2025 Budget 2026 Budget % Difference
 65,793 6,981 -89.39%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
631: ROBINSON RESERVE-DUKE PARK FD						
MISCELLANEOUS						
831.000.4601: INTEREST EARNINGS	10.75	307.26	556.91	.00	1,028.04	.00
831.000.4645: DONATIONS-MISCELLANEOUS	10,066.00	.00	24,037.83	38,800.00	60,519.60	30,000.00
631.000.4649: MISCELLANEOUS	.00	.00	.00	.00	.00	.00
631.000.4990: OPERATING TRANSFERS	30,000.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	40,078.75	307.26	24,594.74	38,800.00	61,547.64	30,000.00
631: ROBINSON RESERVE-DUKE PARK FD Total	40,078.75	307.26	24,594.74	38,800.00	61,547.64	30,000.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
631: ROBINSON RESERVE-DUKE PARK FD						
SERVICES						
631.440.5361: MAINT. OF FACILITIES	.00	5,864.00	13,050.00	6,793.00	.00	5,481.00
SERVICES Total	.00	5,864.00	13,050.00	6,793.00	.00	5,481.00
OTHER DISBURSEMENTS						
631.440.5524: ACCRUED INTEREST	.00	.00	.00	.00	.00	.00
631.440.5527: PREMIUM ON INVESTMENTS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
631.440.5602: LAND IMPROVEMENTS	12,868.00	.00	.00	40,000.00	37,679.84	.00
631.440.5633: MACHINERY & EQUIPMENT	.00	.00	5,967.83	19,000.00	.00	1,500.00
CAPITAL OUTLAY Total	12,868.00	.00	5,967.83	59,000.00	37,679.84	1,500.00
631: ROBINSON RESERVE-DUKE PARK FD Total	12,868.00	5,864.00	19,037.83	65,793.00	37,679.84	6,981.00

**2026-2030 Capital Improvement Plan
Robinson Reserve Advisory Fund - 631**

2/12/2026

Project	Notes	Life Expectancy in Years*						Total	TOTAL
			2026	2027	2028	2029	2030		PROJECT COST 2026
High Cut Mowing & Prairie Invasives	1		\$1,544	\$1,621	\$1,702	\$1,702	\$1,787	\$8,356	\$ 1,544
Tree Watering	2		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Invasives Removal	3		\$2,315	\$2,431	\$2,553	\$2,553	\$2,680	\$12,532	\$ 2,315
Path Maintenance	4		\$1,622	\$1,687	\$1,755	\$1,755	\$1,825	\$8,644	\$ 1,622
Zero Turn Mower	5		\$1,500	\$0	\$0	\$0	\$0	\$1,500	\$ 1,500
Waterline Extension	6		\$0	\$36,000	\$0	\$0	\$0	\$36,000	\$ -
Sewerline Extension	7		\$0	\$21,000	\$0	\$0	\$0	\$21,000	\$ -
Restroom Building	8		\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$ -
Total			\$6,981	\$92,739	\$6,010	\$6,010	\$6,292	\$118,032	\$ 6,981

1. Two mowings by contractor in 2023: one mowing a year thereafter
2. Not necessary at this time
3. Removal by outside contractor
4. Labor and materials provided by outside contractor to chip and seal path over three years
5. 10% of replacement cost as estimated in City Capital Improvement Plan
6. 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
7. Sewer Line Extension (\$19,000 in 711.673) Est. for 10% of 6" line, 2,100 LF, Total Est. Cost \$220,000
8. 20% cost of shared restroom

*Estimated

CEMETERY TRUST FUND (Fund 671)

This fund is related to the Cemetery Fund. Citizens place trust funds with the City so that when the interest earnings are sufficient from the individual trusts, those interest earnings can be used for items such as purchasing flowers for specific occasions, paying the City to water plantings in urns, etc.

FUND 671 RECAP: CEMETERY TRUST FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	303,403.29	308,518.58
TOTAL INCOME	6,337.09	4,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	6,337.09	4,000.00
TOTAL FUND RESOURCES	309,740.38	312,518.58
LESS EXPENDITURES	1,221.80	14,880.00
BALANCE	308,518.58	297,638.58
LESS TRANFERS OUT	0.00	0.00
TOTAL	308,518.58	297,638.58
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	308,518.58	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	308,518.58	

CEMETERY TRUST

671

2/5/2026

5368 MAINT. OF CEMETERY GROUNDS
 1,230 As Needed

5639 OTHER EQUIPMENT

2025 Budget 2026 Budget % Difference
 1,230 14,880 1109.76%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
671: CEMETERY TRUST FUND						
MISCELLANEOUS						
671.000.4601: INTEREST EARNINGS	1,059.73	3,753.34	5,718.23	3,000.00	6,250.13	4,000.00
671.000.4645: DONATIONS-MISCELLANEOUS	.00	.00	.00	.00	.00	.00
671.000.4649: MISCELLANEOUS	.10	668.48	274.78	.00	88.98	.00
MISCELLANEOUS Total	1,059.83	4,421.82	5,992.99	3,000.00	6,337.09	4,000.00
671: CEMETERY TRUST FUND Total	1,059.83	4,421.82	5,992.99	3,000.00	6,337.09	4,000.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
671: CEMETERY TRUST FUND						
SERVICES						
671.333.5368: MAINT. CEMETERY GROUNDS	1,229.80	1,799.55	2,624.56	1,230.00	1,221.80	1,230.00
SERVICES Total	1,229.80	1,799.55	2,624.56	1,230.00	1,221.80	1,230.00
OTHER DISBURSEMENTS						
671.333.5524: ACCRUED INTEREST	.00	.00	.00	.00	.00	.00
671.333.5527: PREMIUM ON INVESTMENTS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
671.333.5639: OTHER EQUIPMENT	.00	879.56	-.08	.00	.00	13,850.00
CAPITAL OUTLAY Total	.00	879.56	-.08	.00	.00	13,850.00
671: CEMETERY TRUST FUND Total	1,229.80	2,679.11	2,624.48	1,230.00	1,221.80	14,880.00

CEMETERY ENDOWMENT FUND (Fund 672)

This fund was established by Codified Ordinance Section 935.04 (d). The Ordinance provides for 25% of the sale of lots to be placed in this fund so that as the fund grows, the interest earnings can be used to offset a portion of the cost for the operation and maintenance of the cemeteries (or reduce the General Fund subsidy). In 2025, fund were encumbered to renovate the chapel. As of January 2026, the fund balance is \$906,353.94. Interest earnings are maintained in the fund to increase the balance. The 2026 budget includes \$26,000 to refinish the Chapel pews: \$310,000 to renovate the office area, \$5,500 for new furnishings, and \$8,000 to replace a utility golf cart. This will substantially reduce the fund balance.

2026 Projected Revenues & Transfer, Cemetery Fund	\$ 73,000
2026 Projected Expenditures, Cemetery Fund	<u>\$ 400,400</u>
Projected Addition to (Reduction from) Fund Balance	<u>\$(327,400)</u>

FUND 672 RECAP: CEMETERY ENDOWMENT FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	891,537.27	832,964.29
TOTAL INCOME	75,947.91	73,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	75,947.91	73,000.00
TOTAL FUND RESOURCES	967,485.18	905,964.29
LESS EXPENDITURES	93,631.24	400,400.00
BALANCE	873,853.94	505,564.29
LESS TRANSFERS OUT	0.00	0.00
TOTAL	873,853.94	505,564.29
ADD-RELEASE OF ENC/CARRYOVER	32,500.00	
FUND BALANCE 12-31	906,353.94	
LESS ENCUMBERED	73,389.65	
UNENCUMBERED BALANCE 12-31	832,964.29	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
672: CEMETERY ENDOWMENT FUND						
CHARGES FOR SERVICE						
672.000.4420: CEMETERY-BURIAL CHARGES	.00	.00	48,268.53	40,000.00	24,653.50	40,000.00
672.000.4422: CEMETERY-SALE OF LOTS	49,435.00	25,112.50	26,487.50	20,000.00	32,300.00	20,000.00
CHARGES FOR SERVICE Total	49,435.00	25,112.50	74,756.03	60,000.00	56,953.50	60,000.00
MISCELLANEOUS						
672.000.4801: INTEREST EARNINGS	3,418.25	12,153.47	18,423.45	10,000.00	18,731.76	13,000.00
672.000.4849: MISCELLANEOUS	.31	2,190.60	894.65	.00	262.65	.00
MISCELLANEOUS Total	3,418.56	14,344.07	19,318.10	10,000.00	18,994.41	13,000.00
672: CEMETERY ENDOWMENT FUND Total	52,853.56	39,456.57	94,074.13	70,000.00	75,947.91	73,000.00

Cemetery Endowment

672

2/5/2026

5361 MAINTENANCE OF FACILITIES
 20,000 Paving & Crack Sealing
 24,000 Outsource pouring foundations (48 @ \$500)
 26,000 Refinishing Chapel Pews
 310,000 Renovation - Office Area
 380,000

5637 COMPUTER HARDWARE/SOFTWARE
 1,000 Tablet for ground crew to use w/cemetery software when out in field
 2,000 CemSites Walk-to-Site Startup
 2,250 CemSites Websync Startup
 5,250

5639 OTHER EQUIPMENT
 750 Annual replacement - string trimmers
 900 Annual replacement - 5 trash baskets
 800 Conf Table
 600 Conf Chairs (4-6)
 3,500 2 Office Desks
 400 4 Visitor Chairs
 200 Chair Dolly
 8,000 Replace 1 utility golf carts (have total of 5)
 15,150

FUTURE POTENTIAL PRIORITIES

5361 MAINTENANCE OF FACILITIES
 20,000 Paving & Crack Sealing (2027-2029)
 24,000 Outsource pouring foundations (48 @ \$500) (2027-2029)

5639 OTHER EQUIPMENT
 750 Annual replacement of string trimmers (2027-2029)
 900 Annual replacement of 5 trash baskets (2027-2029)

2025 Budget	2026 Budget	% Difference
366,150	400,400	9.35%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
672: CEMETERY ENDOWMENT FUND						
SERVICES						
872.333.5361: MAINT. OF FACILITIES	10,373.00	19,926.00	63,765.52	339,000.00	38,104.24	380,000.00
872.333.5365: MAINT. NON-LICENSED VEHICLES	.00	.00	.00	.00	.00	.00
SERVICES Total	10,373.00	19,926.00	63,765.52	339,000.00	38,104.24	380,000.00
OTHER DISBURSEMENTS						
872.333.5524: ACCRUED INTEREST	.00	.00	.00	.00	.00	.00
872.333.5527: PREMIUM ON INVESTMENTS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
872.333.5632: VEHICLES	.00	.00	.00	.00	.00	.00
872.333.5637: COMPUTER HARDWARE/SOFTWARE	.00	.00	.00	17,500.00	16,500.00	5,250.00
872.333.5639: OTHER EQUIPMENT	15,339.73	17,651.57	79,939.52	9,650.00	7,527.00	15,150.00
CAPITAL OUTLAY Total	15,339.73	17,651.57	79,939.52	27,150.00	24,027.00	20,400.00
672: CEMETERY ENDOWMENT FUND Total	25,712.73	37,579.57	143,705.04	366,150.00	62,131.24	400,400.00

**2026-2030 Capital Improvement Plan
Cemetery Endowment Fund - Fund 672**

2/12/2026

Project	% of Total Cost	Notes	Life		2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
			Expectancy in	Years*							
Paving		1	15		\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$80,000	\$ 20,000
Zero-turn Mower			7		\$0	\$0	\$19,000	\$0	\$0	\$19,000	\$ -
Push Mowers			5		\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$ -
Replace Trash Baskets			5		\$900	\$900	\$900	\$900	\$0	\$3,600	\$ 900
Irrigation Controller at Veterans Memorial Park					\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$ -
2 Trimmers			5		\$750	\$750	\$750	\$750	\$0	\$3,000	\$ 750
Renovation - Office Area			15		\$310,000	\$0	\$0	\$0	\$0	\$310,000	\$ 310,000
Backhoe replacement					\$0	\$0	\$105,000	\$0	\$0	\$105,000	\$ -
Refinishing Chapel Pews					\$26,000	\$0	\$0	\$0	\$0	\$26,000	\$ 26,000
Replace 1 Utility Golf Cart					\$8,000	\$0	\$0	\$0	\$0	\$8,000	\$ 8,000
Analysis on grounds and burials					\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$ -
Outsource of pouring foundations		2			\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$120,000	\$ 24,000
Furnishing for Remodeled Area					\$5,500	\$0	\$0	\$0	\$0	\$5,500	\$ 5,500
Total					\$395,150	\$45,650	\$174,650	\$45,650	\$49,000	\$710,100	\$ 395,150

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 FUNDS FUND (Fund 673)

Established in 1989, revenues are from overpayments to the City. Refunds are made to the payer when the payer can provide proof of claim for the funds.

FUND 673 RECAP: UNCLAIMED FUNDS

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	37,184.82	42,673.97
TOTAL INCOME	7,582.91	2,750.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	7,582.91	2,750.00
TOTAL FUND RESOURCES	44,767.73	45,423.97
LESS EXPENDITURES	0.00	0.00
BALANCE	44,767.73	45,423.97
LESS TRANSFERS OUT	2,093.76	2,500.00
TOTAL	42,673.97	42,923.97
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	42,673.97	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	42,673.97	

Unclaimed Fund

673

2/5/2026

5501

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

2025 Budget	2026 Budget	% Difference
5,000	0	-100.00%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
673: UNCLAIMED FUNDS						
MISCELLANEOUS						
673.000.4935: UNCLAIMED FUNDS	2,220.23	2,782.95	27,684.08	7,700.00	7,582.91	2,750.00
MISCELLANEOUS Total	<u>2,220.23</u>	<u>2,782.95</u>	<u>27,684.08</u>	<u>7,700.00</u>	<u>7,582.91</u>	<u>2,750.00</u>
673: UNCLAIMED FUNDS Total	<u>2,220.23</u>	<u>2,782.95</u>	<u>27,684.08</u>	<u>7,700.00</u>	<u>7,582.91</u>	<u>2,750.00</u>

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
673: UNCLAIMED FUNDS						
OTHER DISBURSEMENTS						
673.101.5501: PERMANENT FUND TRANSFERS	2,575.75	.00	14,691.39	5,000.00	2,093.76	2,500.00
673.101.5544: UNCLAIMED FUNDS - CLAIMED	.00	114.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	<u>2,575.75</u>	<u>114.00</u>	<u>14,691.39</u>	<u>5,000.00</u>	<u>2,093.76</u>	<u>2,500.00</u>
673: UNCLAIMED FUNDS Total	<u>2,575.75</u>	<u>114.00</u>	<u>14,691.39</u>	<u>5,000.00</u>	<u>2,093.76</u>	<u>2,500.00</u>

TRI-CENTENNIAL FUND (Fund 674)

Established in 1989 with the balance of the 1976 Bicentennial donations, this fund was established to grow to an amount to offset expenses that may be associated with a Tri-Centennial celebration.

FUND 674 RECAP: TRI-CENTENNIAL FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	1,218.01	1,243.46
TOTAL INCOME	25.45	0.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	25.45	0.00
TOTAL FUND RESOURCES	1,243.46	1,243.46
LESS EXPENDITURES	0.00	0.00
BALANCE	1,243.46	1,243.46
LESS TRANFERS OUT	0.00	0.00
TOTAL	1,243.46	1,243.46
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	1,243.46	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	1,243.46	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
674: TRI-CENTENNIAL FUND						
MISCELLANEOUS						
674.000.4601: INTEREST EARNINGS	4.15	14.81	22.75	.00	25.09	.00
674.000.4649: MISCELLANEOUS	.00	2.64	1.09	.00	.36	.00
MISCELLANEOUS Total	4.15	17.45	23.84	.00	25.45	.00
674: TRI-CENTENNIAL FUND Total	4.15	17.45	23.84	.00	25.45	.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
674: TRI-CENTENNIAL FUND						
OTHER DISBURSEMENTS						
674.104.5524: ACCRUED INTEREST	.00	.00	.00	.00	.00	.00
674.104.5527: PREMIUM ON INVESTMENTS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
674: TRI-CENTENNIAL FUND Total	.00	.00	.00	.00	.00	.00

HOBART ARENA FUND (Fund 707)

The Hobart Arena was built in 1950 and operated by the Hobart Brothers Company until 1970, when the facility became the property of the City of Troy. The Arena underwent a major renovation and upgrade from 1997–2001. Following a favorable vote in November of 2008, alcohol sales were permitted for certain events and commenced in February of 2009. In 2016, a \$9,650,000 major renovation and expansion program commenced, with the project completed during the first quarter of 2017. The project increased the building from 51,000 square feet to 77,000 square feet and included a number of enhancements. The roof replacement was completed in 2022.

In addition to the banners displayed along Adams Street and the driveway of the Hobart Arena recognizing many of the note-worthy performers who had appeared at the Hobart Arena since 1950, during 2018 a timeline was placed around the building interior to preserve the history of the various performances, appearances, and activities at the Arena for each decade.

The Hobart Arena continues to attract a variety of popular performers, although there has become more venue competition with facilities in the general area of Troy. The Bravo Room has become a popular site for rentals as a banquet/meeting facility.

This is an Enterprise Fund.

Revenues

Revenues come from rental and usage rates established by the Troy Recreation Board, including funds from parking charged for certain events. Ice rental, particularly from the Troy Skating Club, makes up a significant part of the revenue. It is not uncommon for the Hobart Arena Fund to have a transfer subsidy from the General Fund, which will be \$750,000 for 2026.

Expenditures

Expenditures are for personnel and the costs to operate and maintain the facility. In the last few years, the Hobart Arena has started to book more concerts and other major entertainment. These events bring in profits to the Arena, and economic development to the community. \$1,375,000 is budgeted for sponsoring events, which expenditure is offset by revenues.

2026 Projected Revenues & Transfer, Hobart Arena Fund	\$ 2,945,900
2026 Projected Expenditures, Hobart Arena Fund	\$ 2,840,258
Projected Addition to (Reduction from) Fund Balance	(\$ 105,642)

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$ 830,583	29.2%
Operating Expenses	\$1,929,175	67.9%
Capital Expenditures-Improvements	\$ 80,500	2.9%
Total	\$2,840,258	

Associated Funds

There are two related funds – Recreation Department Fund (101.441) and Recreational Programs Fund (Fund 225).

FUND 707 RECAP: HOBART ARENA FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	486,225.22	564,802.47
TOTAL INCOME	1,761,529.58	2,195,900.00
TRANSFERS IN	946,000.00	750,000.00
TOTAL REVENUES	2,707,529.58	2,945,900.00
TOTAL FUND RESOURCES	3,193,754.80	3,510,702.47
LESS EXPENDITURES	2,560,906.21	2,840,258.00
BALANCE	632,848.59	670,444.47
LESS TRANFERS OUT	0.00	0.00
TOTAL	632,848.59	670,444.47
ADD-RELEASE OF ENC/CARRYOVER	168,810.28	
FUND BALANCE 12-31	801,658.87	
LESS ENCUMBERED	236,856.40	
UNENCUMBERED BALANCE 12-31	564,802.47	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
707: HOBART ARENA FUND						
TAXES						
707.000.4135: ADMISSION TAX	.00	.00	.00	.00	.00	.00
TAXES Total	.00	.00	.00	.00	.00	.00
INTERGOVERNMENTAL						
707.000.4311: FEDERAL GRANTS	.00	.00	.00	.00	.00	.00
INTERGOVERNMENTAL Total	.00	.00	.00	.00	.00	.00
CHARGES FOR SERVICE						
707.000.4410: VENDING COMMISSIONS	6,393.35	4,942.45	8,472.00	8,000.00	6,542.50	6,000.00
707.000.4418: MISCELLANEOUS/BEER SALES	98,077.57	40,478.45	110,087.84	100,000.00	108,021.85	105,000.00
707.000.4450: ADMISSIONS	58,947.83	61,967.46	75,614.26	60,000.00	61,552.85	70,000.00
707.000.4451: CONCESSIONS	115,086.51	131,262.58	167,027.23	138,561.00	154,504.13	165,000.00
707.000.4455: PARKING	.00	.00	.00	.00	.00	.00
707.000.4457: SALES	7,445.61	13,291.52	10,217.35	13,000.00	13,806.62	13,000.00
CHARGES FOR SERVICE Total	285,950.87	251,942.46	371,398.68	317,561.00	344,427.95	359,000.00
MISCELLANEOUS						
707.000.4611: EVENT SALES	826,577.70	1,055,860.84	1,127,396.40	1,509,489.00	1,097,603.85	1,500,000.00
707.000.4612: RENTS/LEASES	257,309.89	226,104.89	215,844.36	254,300.00	232,086.72	255,000.00
707.000.4613: SALE OF ASSETS	.00	.00	.00	.00	.00	.00
707.000.4645: DONATIONS-MISCELLANEOUS	.00	.00	.00	.00	.00	.00
707.000.4649: MISCELLANEOUS	54,599.33	84,941.33	83,249.98	65,000.00	66,473.98	60,000.00
707.000.4711: SALE OF BONDS	.00	.00	.00	.00	.00	.00
707.000.4712: SALE OF NOTES	.00	.00	.00	.00	.00	.00
707.000.4921: MISCELLANEOUS REIMBURSEMENTS	227,783.60	110.37	7.50	.00	49.25	.00
707.000.4922: MISCELLANEOUS REFUNDS	1,749.21	2,236.07	1,775.94	2,500.00	526.58	2,500.00
707.000.4925: REIMBURSE PERSONNEL EXPENSE	.00	.00	.00	.00	.00	.00
707.000.4928: DAMAGE CLAIM REIMBURSEMENT	.00	.00	.00	.00	.00	.00
707.000.4936: STATE SALES TAX	17,065.59	16,932.91	22,076.39	15,400.00	19,905.28	19,000.00
707.000.4937: PETTY CASH ADJ//IMPRST CASH RTN	313.23	170.90	235.74	400.00	453.97	400.00
707.000.4990: OPERATING TRANSFERS	.00	250,000.00	338,600.00	750,000.00	946,000.00	750,000.00
MISCELLANEOUS Total	1,385,378.55	1,636,357.31	1,789,186.31	2,597,089.00	2,363,101.83	2,586,900.00
707: HOBART ARENA FUND Total	1,671,329.42	1,888,299.77	2,160,584.99	2,914,650.00	2,707,529.58	2,945,900.00

Hobart Arena

707

2/5/2026

5101

SALARIES

78,157 Office Manager (Mgt. 1)
 83,047 Operations Manager
 256,506 4 Facility Operators
 69,992 Lead Operator
 59,186 Food and Beverage Mgr. - \$6,500 of salary for position budgeted 708 Pool
 546,888
 50,000 PT, concession, event staffing, set up and tear down
 596,888
 2,700 Opt Out
 599,588
 385 EIP
 599,973
 7,500 OT
 607,473

5239

OTHER MATERIALS AND SUPPLIES

1,200 2 Replacement pieces of Rink Glass
 1,000 Bravo Room/Kitchen routine replacement
 3,000 Sound Baffles
 1,400 Etix Credit Card Reader-Event Compliance w/Chip Readers, Google Pay, Apple Pay
 1,200 4 Cable Ramps
 1,500 14' ladder, Pallet Jack
 12,500 Routine
 21,800

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
 2,400 Building Controls System Software & Mtc./Support Agreement to balance AC
 8,250 P.O.S. Annual Renewal Maint. Agee (75% 709 Arena Fund; 25% 708 TAP Fund)
 52,850

5361

MAINTENANCE OF FACILITIES

8,000 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
 38,000 Replace Roof West Restrooms (25 yr old - last roof to replace)
 68,000 Bldg. Exterior - Clean & Waterproof Exterior & S. Lobby Ent. Stone Flashing, End Dams & Weeps, Mortar & Caulking
 69,000 Refrigeration System Compressor Work ; Compressor Room Safety Maint.; Ammonia Detection; Relief Piping & Ventilation for code compliance
 18,500 Replace Office HVAC system - 25 yr old and failing
 40,000 2nd & last Phase- re-insulation & labeling of Refrigeration Room piping to meet current code
 10,000 Replacement of 20 lights over main rink/floor (replacing 1-2 every week)
 272,500

5546

EVENT RELATED EXPENSES

1,375,000 Event sponsoring expenses - TO BE OFFSET BY REVENUES

5633

MACHINERY & EQUIPMENT

5,000 Replace concession equipment as needed
 12,000 Replace ice machine for SW Concession Stand
 17,000

5639

OTHER EQUIPMENT

45,000 Door Lock System
 18,500 Replace Arena Cameras
 63,500

FUTURE POTENTIAL PRIORITIES

5381

MAINTENANCE OF FACILITIES

8,000 Recoat Zamboni Ramp (4-5 year cycle) (2027)
 42,000 N. Parking Lot Repairs - crumbling and in poor shape (2027)
 25,000 Bravo Room Carpet Replacement (2027)
 60,000 Rubber Flooring Replacement in High Traffic Areas (2027-2029)
 27,000 Well #1 Preventative Maintenance (2027)

5633

MACHINERY & EQUIPMENT

46,000 Marquee Replacement - Current unit at end of 10-year life period (2027)

5639

OTHER EQUIPMENT

250,000 Replace Dashers/Plexiglass (2027)
 28,000 Walk through detectors for shows (2027)

2025 Budget 2026 Budget % Difference
 3,118,291 2,840,258 -8.92%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
707: HOBART ARENA FUND						
PERSONNEL SERVICES						
707.445.5101: FT/PT EMPLOYEES W/ PERS	398,918.47	404,266.56	499,124.83	562,521.00	577,844.87	599,588.00
707.445.5102: OVERTIME W/ PERS	5,431.80	5,176.78	5,715.12	7,500.00	3,930.90	7,500.00
707.445.5104: EDUCATIONAL INCENTIVE	.00	.00	385.00	.00	770.00	385.00
707.445.5143: TERMINATION PAY-SICK LEAVE	44,974.18	.00	.00	.00	.00	.00
707.445.5144: TERMINATION PAY-VACATION	26,312.33	.00	.00	.00	.00	.00
707.445.5151: CITY SHARE-PERS PENSIONS	56,354.99	57,651.06	67,801.79	79,050.00	80,993.29	85,050.00
707.445.5161: LIFE INSURANCE	408.10	392.20	424.00	520.00	637.28	520.00
707.445.5162: HEALTH INSURANCE	85,045.43	77,977.68	79,321.10	107,060.00	99,178.62	96,760.00
707.445.5163: CITY'S CONTRIBUTION HSA	9,812.50	7,100.00	6,587.50	10,275.00	9,249.17	13,920.00
707.445.5164: WORKERS COMPENSATION	6,838.86	6,944.36	8,063.42	16,950.00	6,843.02	18,000.00
707.445.5165: UNEMPLOYMENT COMPENSATION	2,146.25	.00	6.03	.00	.00	.00
707.445.5166: MEDICARE	6,514.78	5,853.08	7,017.78	6,190.00	8,072.57	6,860.00
PERSONNEL SERVICES Total	640,755.59	585,161.72	672,446.37	792,066.00	787,517.72	830,583.00
MATERIALS & SUPPLIES						
707.445.5201: OFFICE MATERIAL & SUPPLIES	410.38	608.36	476.83	600.00	290.50	600.00
707.445.5202: REPRODUCTION/PRINTING/PHOTO	163.94	158.94	211.92	200.00	28.34	200.00
707.445.5203: MEDICAL SUPPLIES	46.92	394.87	192.61	300.00	259.15	300.00
707.445.5205: CHEMICALS	1,058.25	1,863.16	4,630.37	2,000.00	490.91	2,000.00
707.445.5207: COMPUTER SUPPLIES	4,516.83	2,571.22	2,706.38	.00	95.78	200.00
707.445.5209: TRAINING SUPPLIES	880.98	624.82	624.38	1,500.00	7.90	1,200.00
707.445.5211: BEVERAGE/SUPPLIES	24,721.79	15,227.68	29,138.91	32,000.00	26,883.95	32,000.00
707.445.5213: BUILDING MAINTENANCE SUPPLIES	19,364.62	23,854.62	24,280.13	25,000.00	29,641.88	26,000.00
707.445.5214: RECREATIONAL SUPPLIES	2,219.80	2,486.44	2,552.64	2,800.00	1,797.47	2,800.00
707.445.5231: MACH & EQUIP SUPPLIES & PARTS	7,659.63	10,769.15	4,109.23	13,400.00	6,469.27	10,000.00
707.445.5239: OTHER MATERIALS & SUPPLIES	11,478.32	7,704.55	17,113.14	18,950.00	11,560.14	21,800.00
707.445.5241: UNIFORM ALLOWANCE	1,169.94	1,595.19	1,073.59	3,250.00	16.31	2,000.00
707.445.5243: SAFETY CLOTHING/EQUIPMENT	1,257.40	.00	270.07	300.00	646.15	300.00
707.445.5244: OTHER CLOTHING/EQUIPMENT	.00	.00	.00	200.00	.00	200.00
707.445.5251: LICENSED VEHICLE SUPPLY/PARTS	.00	.00	.00	.00	.00	.00
707.445.5252: FUEL-LIQUID PROPANE	3,255.47	3,474.88	2,990.41	3,500.00	2,811.31	3,500.00
707.445.5253: FUEL-DIESEL	.00	.00	.00	.00	.00	.00
707.445.5254: FUEL-GASOLINE	.00	.00	.00	.00	.00	.00
707.445.5255: NON-LICENSED MACH & EQUIP	4,138.99	451.81	225.83	1,500.00	202.85	1,000.00
707.445.5269: SUPPLIES FOR RESALE	60,069.64	67,085.76	75,418.67	68,000.00	72,230.99	75,000.00
MATERIALS & SUPPLIES Total	142,433.07	139,781.45	166,014.91	173,500.00	153,732.90	178,100.00
SERVICES						
707.445.5302: RENT/LEASE OF EQUIP/MACH	795.12	1,344.23	.00	1,000.00	930.78	1,000.00
707.445.5309: RENT/LEASE-OTHER	129.98	72.99	127.98	.00	.00	.00
707.445.5311: NATURAL GAS	26,234.52	20,045.60	20,640.92	27,500.00	28,389.48	28,000.00
707.445.5312: ELECTRICITY	93,221.66	88,927.15	108,424.36	98,000.00	127,865.43	110,000.00
707.445.5313: WATER/SEWER	44,574.38	12,777.12	17,163.69	13,000.00	16,883.87	17,000.00
707.445.5316: TELEPHONE	12,992.28	11,914.06	13,002.09	12,000.00	11,922.34	12,000.00
707.445.5321: TRAVEL, LODGING, MEALS	40.00	.00	.00	1,000.00	.00	1,000.00
707.445.5322: TRAINING/REGISTRATION FEES	352.00	26.00	1,379.73	5,000.00	4,342.54	3,000.00
707.445.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	.00	.00
707.445.5324: MEMBERSHIPS	840.00	893.08	870.00	1,500.00	1,099.50	1,000.00
707.445.5331: ARCHITECTS AND ENGINEERS	46,015.36	7,800.00	30,719.16	.00	.00	.00
707.445.5338: PERSONAL SERVICE CONTRACTS	28,126.46	38,409.98	42,438.47	43,000.00	35,008.84	43,000.00
707.445.5339: MISCELLANEOUS SERVICES	42,492.06	52,502.75	54,005.68	51,000.00	55,424.48	52,650.00
707.445.5359: INSURANCE POOL	12,965.84	10,318.74	12,213.68	13,000.00	12,937.05	15,000.00
707.445.5361: MAINT. OF FACILITIES	803,811.12	58,348.98	63,310.55	260,000.00	235,668.40	29,000.00
707.445.5363: MAINT. MACH/EQUIP	1,798.66	3,914.97	2,025.55	2,000.00	1,085.41	2,000.00
707.445.5364: MAINT. LICENSED VEHICLES	284.11	4,814.38	288.35	1,500.00	405.64	1,500.00
707.445.5385: MAINT. NON-LICENSED VEHICLES	7,193.98	7,681.72	30,326.72	12,000.00	2,084.73	6,000.00
707.445.5389: MAINTENANCE-OTHER	.00	.00	.00	.00	.00	.00
707.445.5373: LICENSES & PERMITS	6,241.00	6,471.00	8,386.26	7,500.00	8,353.58	8,400.00
707.445.5381: POSTAGE	222.65	51.26	226.34	225.00	155.32	225.00
707.445.5384: MILEAGE REIMBURSEMENT	245.32	194.83	275.64	400.00	251.79	300.00
707.445.5386: ADVERTISING	12,885.98	19,222.85	21,214.79	20,000.00	25,759.53	23,000.00
707.445.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
707.445.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
707.445.5398: PRINTING EXPENSE	673.00	274.50	2,242.44	2,000.00	1,329.25	2,000.00
707.445.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	.00	.00	.00
SERVICES Total	1,142,135.68	347,004.19	429,302.40	571,625.00	589,697.74	358,075.00
OTHER DISBURSEMENTS						
707.445.5511: REFUND-CURRENT YR REVENUE	.00	.00	.00	.00	.00	.00
707.445.5525: REMITTANCE OF STATE SALES TAX	14,633.98	19,053.24	20,934.30	15,400.00	18,251.91	19,000.00
707.445.5542: PETTY CASH ESTAB/INCRSD/DECRSD	.00	.00	.00	.00	.00	.00
707.445.5546: EVENT RELATED EXPENSES	684,873.04	647,168.92	1,232,415.17	1,375,000.00	903,902.54	1,375,000.00
OTHER DISBURSEMENTS Total	684,873.04	647,168.92	1,232,415.17	1,375,000.00	903,902.54	1,375,000.00
CAPITAL OUTLAY						
707.445.5611: BUILDINGS	.00	.00	.00	.00	.00	.00
707.445.5612: STRUCTURES OTHER THAN BLDGS	.00	.00	.00	.00	.00	.00
707.445.5631: FURNITURE & FIXTURES	.00	14,308.20	.00	.00	.00	.00
707.445.5633: MACHINERY & EQUIPMENT	37,225.00	32,950.00	.00	157,000.00	.00	17,000.00
707.445.5637: COMPUTER HARDWARE/SOFTWARE	4,793.98	.00	1,021.40	33,700.00	36,013.77	.00
707.445.5639: OTHER EQUIPMENT	6,200.00	149,053.60	.00	.00	4.99	63,500.00
CAPITAL OUTLAY Total	48,218.98	196,309.80	1,021.40	190,700.00	36,018.76	80,500.00
DEBT SERVICE						
707.445.5411: PRINCIPAL PYMT-NOTES	.00	.00	.00	.00	.00	.00
707.445.5421: INTEREST PYMT-NOTES	.00	.00	.00	.00	.00	.00
DEBT SERVICE Total	.00	.00	.00	.00	.00	.00
707: HOBART ARENA FUND Total	2,673,250.34	1,914,479.32	2,522,134.55	3,118,291.00	2,489,321.57	2,840,258.00

**2026-2030 Capital Improvement Plan
Hobart Arena - Fund 707**

2/12/2026

Project	% of Total Cost	Notes	Expectancy in Years*						Total	TOTAL PROJECT
				2026	2027	2028	2029	2030		COST 2026
Cleaning Waterproof Exterior of Building & Modify Cap on Stone			10	\$68,000	\$0	\$0	\$0	\$0	\$68,000	\$68,000
Marquee Display Replaced (10 Years Old)			10	\$0	\$46,000	\$0	\$0	\$0	\$46,000	\$0
Office HVAC Replacement			20	\$18,500	\$0	\$0	\$0	\$0	\$18,500	\$18,500
Zam Ramp Resurface			5	\$0	\$8,000	\$0	\$0	\$0	\$8,000	\$0
Replace ice machine for SW Concession Stand			10	\$12,000	\$0	\$0	\$0	\$0	\$12,000	\$12,000
West Side Restroom Roofs Replacement			25	\$38,000	\$0	\$0	\$0	\$0	\$38,000	\$38,000
Lights Over Main Floor/Rink			10	\$10,000	\$5,000	\$0	\$0	\$0	\$15,000	\$10,000
Insulation in Compressor Room			20	\$40,000	\$0	\$0	\$0	\$0	\$40,000	\$40,000
Compressor Refrigeration System Code Updates			10	\$69,000	\$0	\$0	\$0	\$0	\$69,000	\$69,000
Replace Arena Cameras			8	\$18,500	\$0	\$0	\$0	\$0	\$18,500	\$18,500
Door Lock System			10	\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$45,000
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	\$0	\$27,000	\$0	\$0	\$0	\$27,000	\$0
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	\$0	\$15,000	\$0	\$0	\$0	\$15,000	\$0
Plate & Frame Seal Replacement			10	\$0	\$10,000	\$0	\$0	\$0	\$10,000	\$0
Website Re-Design			8	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$0
Replacement Dashers/Plexiglass			20	\$0	\$250,000	\$0	\$0	\$0	\$250,000	\$0
Rigging Steel Safety Lines			20	\$0	\$0	\$40,000	\$0	\$0	\$40,000	\$0
Replace 2 Spotlights			20	\$0	\$0	\$35,000	\$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	\$0	\$50,000	\$0	\$0	\$50,000	\$0
Ice Edger			20	\$0	\$0	\$7,500	\$0	\$0	\$7,500	\$0
Indoor Soccer Turf			20	\$0	\$0	\$0	\$150,000	\$0	\$150,000	\$0
Scoreboards/Video Walls Replaced			10	\$0	\$0	\$0	\$190,000	\$0	\$190,000	\$0
Stage Replacement			25	\$0	\$0	\$0	\$150,000	\$0	\$150,000	\$0
Zamboni 5 Year Service			5	\$0	\$0	\$0	\$8,000	\$0	\$8,000	\$0
Seal Coat Parking Lot & Restripe			6	\$0	\$0	\$0	\$0	\$65,000	\$65,000	\$0
Bypass Point of Sale Replacements (22)			5	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Inspect/Clean Well #2			5	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$0
Refrigeration Compressor Replacement			35	\$0	\$0	\$0	\$0	\$150,000	\$150,000	\$0
Total				\$324,000	\$562,000	\$237,500	\$563,000	\$300,000	\$1,986,500	\$324,000

*Estimated

MUNICIPAL SWIMMING POOL FUND (Fund 708)

The first municipal swimming pool was opened in 1972 and served the City well with minimal upgrading. In 2004, City Council authorized replacing the pool and funds were included in the 2004 bond issue. The new pool, the Troy Aquatic Park (TAP), opened in the first week of June 2005. A drop slide was added for the 2011 season. The TAP has been well received by the citizens.

The TAP was the only municipal swimming pool in the area to be open in 2020 as most pools were closed due to the COVID-19 Pandemic and related restrictions. The TAP continues to be very popular and, on hot summer days, can be crowded.

In addition to routine maintenance items, recognizing that pool is nearly 20 years old, \$1,700,000 is budgeted in the 2026 Park & Recreation Capital Improvement Fund (Fund 228) for maintenance repairs to the TAP. This does not include funds for expansion of the facility. This is an enterprise fund.

Revenues

Revenues are from swimming pool receipts and concession operations. The pool will continue to consider different hours, adult swim times, and full facility rental to encourage use and promote revenue.

Expenditures

Expenditures are associated with wages and benefits for seasonal employees and the costs to operate and maintain the facility. From 1990–2004, this had been a fund that received a transfer subsidy from the General Fund; however, Fund 708 has not been required a transfer since then.

2026 Projected Revenues, Transfer, Swimming Pool Fund	\$ 358,650
2026 Projected Expenditures, Swimming Pool Fund	\$ 466,720
Projected Addition to (Reduction from) Fund Balance	(\$ 108,070)

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$ 204,150	43.7%
Operating Expenses	\$ 206,750	44.3%
Capital Expenditures-Improvements	\$ 55,820	12.0%
Total	\$ 466,720	

FUND 708 RECAP: MUNICIPAL SWIMMING POOL FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	328,033.19	335,537.02
TOTAL INCOME	400,590.87	358,650.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	400,590.87	358,650.00
TOTAL FUND RESOURCES	728,624.06	694,187.02
LESS EXPENDITURES	393,087.04	466,720.00
BALANCE	335,537.02	227,467.02
LESS TRANSFERS OUT	0.00	0.00
TOTAL	335,537.02	227,467.02
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	335,537.02	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	335,537.02	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
708: MUNICIPAL SWIMMING POOL FUND						
CHARGES FOR SERVICE						
708.000.4410: VENDING COMMISSIONS	1,812.75	574.00	2,230.00	1,600.00	1,653.00	1,600.00
708.000.4418: MISCELLANEOUS	.00	.00	.00	.00	.00	.00
708.000.4450: ADMISSIONS	151,035.38	148,906.49	163,042.88	125,000.00	170,922.87	150,000.00
708.000.4451: CONCESSIONS	87,472.79	93,338.07	100,528.01	88,000.00	99,922.22	92,000.00
708.000.4453: MEMBERSHIPS	86,823.01	87,770.13	101,225.74	85,000.00	94,192.49	85,000.00
708.000.4458: LESSONS	16,788.54	16,522.86	21,378.79	17,000.00	20,310.25	16,000.00
CHARGES FOR SERVICE Total	343,932.47	347,111.55	388,405.42	316,600.00	387,000.83	346,600.00
MISCELLANEOUS						
708.000.4612: RENTS/LEASES	4,220.00	5,805.00	5,265.00	3,500.00	4,700.00	3,500.00
708.000.4613: SALE OF ASSETS	.00	3,550.00	.00	.00	.00	.00
708.000.4645: DONATIONS-MISCELLANEOUS	.00	410.00	.00	.00	.00	.00
708.000.4649: MISCELLANEOUS	1,241.41	655.34	1,360.16	900.00	1,380.22	900.00
708.000.4922: MISCELLANEOUS REFUNDS	932.04	1,007.51	1,013.72	1,200.00	964.37	1,200.00
708.000.4928: DAMAGE CLAIM REIMBURSEMENT	.00	.00	.00	.00	.00	.00
708.000.4936: STATE SALES TAX	6,139.08	6,619.37	7,160.95	6,160.00	6,334.69	6,300.00
708.000.4937: PETTY CASH ADJ./IMPRST CASH RTN	-268.25	68.45	112.64	100.00	210.76	150.00
708.000.4990: OPERATING TRANSFERS	.00	.00	200,000.00	300,000.00	.00	.00
MISCELLANEOUS Total	12,264.28	17,915.67	214,912.47	311,860.00	13,590.04	12,050.00
708: MUNICIPAL SWIMMING POOL FUND Total	356,196.75	365,027.22	603,317.89	628,460.00	400,590.87	358,650.00

Municipal Swimming Pool

708,445

2/5/2026

5101	<p style="text-align: center;">SALARIES</p> <p>165,000 All part time (60-65 persons through the season)</p> <p>6,500 Part of Salary of Concession Manager (rest of salary in Hobart Arena)</p> <p>171,500</p> <p>1,000 OT</p> <p>172,500</p>	
5207	<p style="text-align: center;">COMPUTER SUPPLIES</p> <p>1,150 Includes swim team printer & Meet Manager</p>	
5244	<p style="text-align: center;">OTHER CLOTHING/EQUIPMENT</p> <p>11,300 Includes toilet seats & mirrors, signage, tables, safes, suit dryer</p>	
5361	<p style="text-align: center;">MAINTENANCE OF FACILITIES</p> <p>1,000 Irrigation Repairs</p> <p>5,000 Tile Repairs</p> <p>7,500 Annual/Routine as needed</p> <p>13,500</p>	
5631	<p style="text-align: center;">FURNITURE & FIXTURES</p> <p>3,600 12 Lounge Chairs - replacements</p> <p>5,000 Concession Equipment - replacements</p> <p>4,000 Sunbrella Replacement - 1 per year</p> <p>5,000 Play Feature Parts/Replacements</p> <p>17,600</p>	
5639	<p style="text-align: center;">OTHER EQUIPMENT</p> <p>26,000 Lightning Detector</p> <p>12,220 Replace Cameras</p> <p>38,220</p>	
FUTURE POTENTIAL PRIORITIES		
5631	<p style="text-align: center;">FURNITURE AND FIXTURES</p> <p>3,600 12 Lounge Chairs - replacements</p> <p>5,000 Concession Equipment - replacements</p> <p>4,000 Sunbrella Replacement - 1 per year</p> <p>5,000 Play Feature Parts/Replacements</p>	<p>(2027)</p> <p>(2027-2030)</p> <p>(2027-2030)</p> <p>(2027-2030)</p>

2025 Budget	2026 Budget	% Difference
434,070	466,720	7.52%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
708: MUNICIPAL SWIMMING POOL FUND						
PERSONNEL SERVICES						
708.445.5101: FT/PT EMPLOYEES W/ PERS	132,241.97	145,227.88	161,655.98	163,000.00	157,341.49	171,500.00
708.445.5102: OVERTIME W/ PERS	236.70	1,388.15	158.80	1,000.00	135.39	1,000.00
708.445.5151: CITY SHARE-PERS PENSIONS	18,542.50	20,143.17	24,106.41	22,960.00	22,083.64	24,150.00
708.445.5164: WORKERS COMPENSATION	1,783.32	1,889.26	1,843.27	4,920.00	2,718.28	5,000.00
708.445.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
708.445.5166: MEDICARE	1,908.88	2,125.91	2,344.60	2,380.00	2,278.01	2,500.00
PERSONNEL SERVICES Total	154,713.35	170,774.17	190,106.84	194,260.00	184,556.81	204,150.00
MATERIALS & SUPPLIES						
708.445.5201: OFFICE MATERIAL & SUPPLIES	296.22	268.02	345.77	500.00	511.72	600.00
708.445.5202: REPRODUCTION/PRINTING/PHOTO	551.59	735.50	678.91	700.00	451.93	700.00
708.445.5203: MEDICAL SUPPLIES	207.00	628.79	8.25	250.00	200.92	250.00
708.445.5205: CHEMICALS	19,907.81	22,602.58	27,548.50	26,000.00	28,568.88	30,000.00
708.445.5207: COMPUTER SUPPLIES	97.96	388.97	1,162.59	300.00	364.11	1,150.00
708.445.5209: TRAINING SUPPLIES	181.00	350.95	176.46	700.00	291.69	400.00
708.445.5213: BUILDING MAINTENANCE SUPPLIES	4,383.73	4,349.24	4,682.40	4,400.00	4,760.91	4,500.00
708.445.5214: RECREATIONAL SUPPLIES	2,786.39	2,927.64	5,481.50	4,000.00	3,941.29	4,000.00
708.445.5231: MACH & EQUIP SUPPLIES & PARTS	1,431.52	628.13	1,324.43	1,750.00	508.72	1,750.00
708.445.5239: OTHER MATERIALS & SUPPLIES	426.51	331.31	424.72	1,000.00	55.00	800.00
708.445.5243: SAFETY CLOTHING/EQUIPMENT	.00	.00	1,173.06	.00	.00	500.00
708.445.5244: OTHER CLOTHING/EQUIPMENT	.00	.00	.00	6,200.00	1,740.79	11,300.00
708.445.5254: FUEL-GASOLINE	162.14	.00	.00	150.00	.00	.00
708.445.5255: NON-LICENSED MACH & EQUIP	.00	.00	.00	.00	.00	.00
708.445.5269: SUPPLIES FOR RESALE	44,472.44	44,308.72	43,517.13	47,000.00	41,813.37	47,000.00
MATERIALS & SUPPLIES Total	74,804.31	77,519.85	86,523.72	92,950.00	83,209.33	102,950.00
SERVICES						
708.445.5302: RENT/LEASE OF EQUIP/MACH	.00	.00	.00	.00	.00	.00
708.445.5309: RENT/LEASE-OTHER	.00	138.00	.00	200.00	.00	200.00
708.445.5311: NATURAL GAS	10,468.52	12,052.79	12,009.11	15,000.00	15,490.11	18,000.00
708.445.5312: ELECTRICITY	13,380.42	14,427.27	19,272.83	16,000.00	25,315.12	20,000.00
708.445.5313: WATER/SEWER	23,516.29	21,660.06	29,525.08	25,000.00	23,994.09	29,000.00
708.445.5316: TELEPHONE	.00	.00	.00	.00	.00	.00
708.445.5321: TRAVEL, LODGING, MEALS	.00	.00	.00	.00	792.12	.00
708.445.5322: TRAINING/REGISTRATION FEES	11.00	1,580.00	88.50	750.00	1,028.00	750.00
708.445.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	447.00	.00
708.445.5324: MEMBERSHIPS	70.00	200.00	405.00	450.00	250.00	550.00
708.445.5331: ARCHITECTS AND ENGINEERS	.00	.00	.00	.00	.00	.00
708.445.5338: PERSONAL SERVICE CONTRACTS	1,480.00	180.00	380.00	1,300.00	590.00	1,300.00
708.445.5339: MISCELLANEOUS SERVICES	6,457.69	8,385.01	9,024.10	8,500.00	11,671.87	9,500.00
708.445.5359: INSURANCE POOL	.00	.00	.00	.00	.00	.00
708.445.5381: MAINT. OF FACILITIES	14,880.17	7,715.28	19,040.94	31,500.00	21,540.36	13,500.00
708.445.5383: MAINT. MACH/EQUIP	1,343.00	621.59	659.45	2,700.00	.00	2,700.00
708.445.5365: MAINT. NON-LICENSED VEHICLES	.00	.00	100.00	.00	.00	.00
708.445.5373: LICENSES & PERMITS	969.50	1,045.25	1,105.50	1,200.00	1,217.50	1,200.00
708.445.5381: POSTAGE	5.10	.00	.00	.00	.00	.00
708.445.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
708.445.5388: ADVERTISING	500.00	2,153.91	2,173.89	1,700.00	2,263.27	2,100.00
708.445.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
708.445.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
708.445.5398: PRINTING EXPENSE	328.92	281.29	213.37	400.00	177.31	400.00
708.445.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	.00	.00	.00
SERVICES Total	73,410.61	70,440.45	93,997.55	104,700.00	104,776.75	97,200.00
OTHER DISBURSEMENTS						
708.445.5511: REFUND-CURRENT YR REVENUE	262.00	.00	.00	300.00	.00	300.00
708.445.5525: REMITTANCE OF STATE SALES TAX	6,102.35	6,522.44	7,063.73	6,160.00	6,249.03	6,300.00
OTHER DISBURSEMENTS Total	6,364.35	6,522.44	7,063.73	6,460.00	6,249.03	6,600.00
CAPITAL OUTLAY						
708.445.5611: BUILDINGS	.00	.00	.00	.00	.00	.00
708.445.5631: FURNITURE & FIXTURES	.00	3,546.38	965.04	14,000.00	3,338.63	17,600.00
708.445.5633: MACHINERY & EQUIPMENT	.00	59,487.89	19,632.59	.00	.00	.00
708.445.5637: COMPUTER HARDWARE/SOFTWARE	1,050.99	.00	7,773.24	15,200.00	6,758.49	.00
708.445.5639: OTHER EQUIPMENT	.00	.00	1,805.78	6,500.00	4,198.00	38,220.00
CAPITAL OUTLAY Total	1,050.99	63,034.27	30,176.65	35,700.00	14,295.12	55,820.00
708: MUNICIPAL SWIMMING POOL FUND Total	310,343.61	388,291.18	407,868.49	434,070.00	393,087.04	466,720.00

**2026-2030 Capital Improvement Plan
Municipal Swimming Pool - Fund 708**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	TOTAL
										PROJECT COST 2026
Concession Equipment			10 to15	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	\$5,000
Play Feature Replacements			10	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	\$5,000
Sunbrellas			10	\$4,000	\$4,000	\$4,000	\$4,000	\$5,000	\$21,000	\$4,000
Tile Repairs			2	\$5,000	\$0	\$0	\$0	\$0	\$5,000	\$5,000
Pool Cleaner			5	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0
(12) Lounge Chairs			15	\$3,600	\$3,600	\$0	\$0	\$0	\$7,200	\$3,600
Paint Play Structure, Doors, Entrance & Dressing Rooms			10	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
Lightning Detector System			10	\$26,000	\$0	\$0	\$0	\$0	\$26,000	\$26,000
New Cameras			8	\$12,220	\$0	\$0	\$0	\$0	\$12,220	\$12,220
Baby Pool Heater			15	\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$0
Lockers Replaced			25	\$0	\$20,000	\$0	\$0	\$0	\$20,000	\$0
Crane/Hoist Replacement			20	\$0	\$5,000	\$0	\$0	\$0	\$5,000	\$0
HVAC Replacement in Pool Bldg. (20 yrs. Old)			20	\$0	\$0	\$20,000	\$0	\$0	\$20,000	\$0
Replacement of Sinks & Counter Tops			20	\$0	\$0	\$15,000	\$0	\$0	\$15,000	\$0
Diving Board			10	\$0	\$0	\$7,500	\$0	\$0	\$7,500	\$0
Points of Sales (3 of 22 Total Stations)			5	\$0	\$0	\$0	\$0	\$7,600	\$7,600	\$0
Seal Coat Parking Lot (20% of Total)			6	\$0	\$0	\$0	\$0	\$18,000	\$18,000	\$0
Concession HVAC Replacement			20	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
Chemical Controllers			7	\$0	\$0	\$0	\$0	\$12,000	\$12,000	\$0
Total				\$60,820	\$72,600	\$56,500	\$24,000	\$82,600	\$296,520	\$60,820

*Estimated

STORM MANAGEMENT UTILITY FUND (Fund 709)

Revenues

Revenues consist of monthly charges to customers.

City Council established a new five-year rate plan that effective February 1, 2024, of a per month rate increase of \$0.35 per month (to \$5.65) with no further adjustments for years 2024-2028. Based on projections when the increase was approved, the rate plan will provide adequate fund stability while addressing remaining capital projects and operating expenses. The rate plan would still result in the balance of the Stormwater Fund dropping below the target balance in years 2025, 2027 and 2028, but not becoming a negative Fund balance.

Expenditures

This budget operation has been established to address the unfunded mandate from the U. S. and Ohio Environmental Protection Agencies to develop a Storm Water Management Program to improve the quality and manage the quantity of storm water runoff during and after earth disturbing activities. The former expenditures that were part of the General Fund (101,675) were moved to this fund in 2008. Some of the personnel expenses are shared by the Sewer Fund (711,673). This 709 budget funds 100% of the salary and benefits costs of one Engineering Technician, one-fourth of the IT Director, two IT technicians, and Utility Foremen, two-thirds of the employees that were part of the prior Sewer Maintenance crew, and 100% of two Street Fund staff members to cover the cost of the ongoing leaf collection services. Funds have been budgeted to continue to contract street sweeping during 2026. The budget also includes maintenance of the storm sewer system and major projects associated with the improvement of the system.

Major projects for 2026 are funding a share of the cost of the downtown streetscape/safety improvements, a share of Phases 1 and 2 of the W. Market Street Roadway Projects, and one-third of the cost of a new Jetvac.

2026 Projected Revenues, Transfers, Storm Management Utility Fund	\$ 1,854,000
2026 Projected Expenditures & Transfers Storm Management Fund	\$ 3,737,081
Projected Addition to (Reduction from) Fund Balance	(\$1,883,081)

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$ 978,974	26.2%
Operating Expenses	\$ 715,840	19.2%
Capital Expenditures-Improvements	\$2,042,267	54.6%
Total	\$3,737,081	

FUND 709 RECAP: STORMWATER UTILITY FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	2,602,471.59	3,031,830.43
TOTAL INCOME	1,994,247.04	1,854,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	1,994,247.04	1,854,000.00
TOTAL FUND RESOURCES	4,596,718.63	4,885,830.43
LESS EXPENDITURES	1,829,674.07	3,737,081.00
BALANCE	2,767,044.56	1,148,749.43
LESS TRANSFERS OUT	0.00	0.00
TOTAL	2,767,044.56	1,148,749.43
ADD-RELEASE OF ENC/CARRYOVER	894,564.01	
FUND BALANCE 12-31	3,661,608.57	
LESS ENCUMBERED	629,778.14	
UNENCUMBERED BALANCE 12-31	3,031,830.43	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
709: STORMWATER UTILITY FUND						
INTERGOVERNMENTAL						
709.000.4335: STATE GRANTS	.00	330,245.33	3,865.60	.00	2,177.86	.00
INTERGOVERNMENTAL Total	.00	330,245.33	3,865.60	.00	2,177.86	.00
CHARGES FOR SERVICE						
709.000.4428: STORMWATER COLLECTION FEES	1,669,738.74	1,688,436.41	1,781,600.27	1,800,000.00	1,901,999.50	1,800,000.00
709.000.4429: STORMWATER COLLECTION PENALTY	16,511.98	13,578.81	13,884.79	14,000.00	13,094.61	14,000.00
CHARGES FOR SERVICE Total	1,686,250.72	1,702,015.22	1,795,485.06	1,814,000.00	1,915,094.11	1,814,000.00
MISCELLANEOUS						
709.000.4601: INTEREST EARNINGS	11,210.45	34,204.84	60,150.32	32,000.00	75,706.47	40,000.00
709.000.4613: SALE OF ASSETS	.00	.00	.00	.00	.00	.00
709.000.4649: MISCELLANEOUS	1.04	23,433.58	2,877.13	.00	1,039.10	.00
709.000.4921: MISCELLANEOUS REIMBURSEMENTS	.00	.00	61.10	.00	.00	.00
709.000.4922: MISCELLANEOUS REFUNDS	1,432.26	1,454.11	934.23	.00	229.50	.00
709.000.4925: REIMB. PERSONNEL EXPENSE	.00	.00	.00	.00	.00	.00
709.000.4928: DAMAGE CLAIM REIMBURSEMENT	.00	.00	.00	.00	.00	.00
709.000.4990: OPERATING TRANSFERS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	12,643.75	59,092.53	64,022.76	32,000.00	76,975.07	40,000.00
709: STORMWATER UTILITY FUND Total	1,698,894.47	2,091,353.08	1,863,373.44	1,846,000.00	1,994,247.04	1,854,000.00

Stormwater Utility

709.675

2/5/2026

5101

SALARIES

97,690 Eng. Tech (at 100%)
30,984 1/4 of MIS Director (25% ea. 101.118, 709, 710, 711)
17,002 1/4 MIS Technician (25% ea. 101.118, 709, 710, 711)
15,525 1/4 MIS Technician (25% ea. 101.118, 709, 710, 711)
29,580 1/4 of Utility Foreman (50% Water, 25% ea. 709, 711)
25,319 1/4 Project Mgr hired 2025 (25% ea. Eng., Storm, Water Adm, Sewer Adm)
120,931 2 Street Maint. Workers from Street Div. funded from Stormwater (100% of Sal)
78,181 Util Operator (AT 100%)
238,757 2/3 salaries of 5 employees of Sewer Maintenance (Other 1/3 in 711.673 Fund)
653,969
5,000 Intern (\$10,000 ea. Water & Sewer Adm.)
658,969
2,700 Opt Out (100%)
661,669
7,500 2/3 of OT
669,169
38,900 2/3 of Retirement
708,069

5331

ARCHITECTS & ENGINEERS

20,000 Annual if needed
60,500 Design W. Market Street Phase 1 (funded btw. 442 OPWC, 709 Storm, 710 Water, 711 Sewer)
54,000 Design W. Market Street Phase II (funded btw. 442 OPWC, 709 Storm, 710 Water, 711 Sewer)
75,000 Race Drive Pump Station
209,500

5334

CONSULTANTS

5,000 As needed - Computer Consultants, Eq. Amount Shared btw 447, 709, 710, 711
2,500 Routine
7,500

5339

MISCELLANEOUS SERVICES

75,000 Street Sweeping Contractor
1,000 Misc. as needed
53,000 Arctic Wolf \$10,000 (\$100,000 shared btw 204, 447, 709, 710, 711)
Trimble (fka City Works) \$14,667 (\$44,000 shared btw 709, 710, 711)
Email Filtering \$2,000 (\$10,000 shared btw. 101, 204, 709, 710, 711)
Micro 365 \$16,000 (\$80,000 shared btw. 101, 204, 709, 710, 711)
ESRI \$10,333 (\$31,000 shared btw. 709, 710, 711)
129,000

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

Stormwater Utility

700,000 DT Streetscape/Safety Improvements (funded btw. 441 Cap. Impr., 709 Storm, 710 Water, 711 Sewer) CARRY OVER
 605,000 W. Market Street Phase 1 (funded btw. 442 OPWC, 709 Storm, 710 Water, 711 Sewer)
 538,500 W. Market Street Phase 2 (funded btw. 442 OPWC, 709 Storm, 710 Water, 711 Sewer)
 1,843,500

5633 MACHINERY & EQUIPMENT
 196,667 Jetvac - Split Btw. Storm (709), Water (710), and Sewer (711)

5639 OTHER EQUIPMENT
 2,100 Fuel Gauge Replacement - Funding split btw. Elec (101.555), Refuse (101.635), Street (202), Storm (709), Water (710.663), Sewer (711.673)

FUTURE POTENTIAL PRIORITIES

5639 OTHER EQUIPMENT
 9,000 Fuel System Removal/Remediation/Replacement (2027)
 Funding split btw. Elec (101.555.), Refuse (101.635.),
 Street (202), Storm (709), Water (710.663), Sewer (711.673)
 190,000 Leaf Sucker (2027)
 20,000 Paving Box Attachment (2027)
 Funding btw. Street (202), Storm (709), Water (710.663), Sewer (711.673)
 580,000 Race Drive Pump Station (2027)

5637 ? COMPUTER HARDWARE/SOFTWARE
 City Works Maximization (after GIS integration) (2027)

2025 Budget	2026 Budget	% Difference
2,194,768	3,737,081	70.27%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
709: STORMWATER UTILITY FUND						
PERSONNEL SERVICES						
709.675.5101: FT/PT EMPLOYEES W/ PERS	538,662.99	530,376.92	510,196.61	594,117.00	552,922.59	661,669.00
709.675.5102: OVERTIME W/ PERS	14,223.07	7,263.33	6,792.88	7,500.00	8,547.05	7,500.00
709.675.5143: TERMINATION PAY-SICK LEAVE	12,651.80	32,781.88	.00	.00	.00	26,270.00
709.675.5144: TERMINATION PAY-VACATION	8,625.73	7,467.24	.00	.00	.00	12,630.00
709.675.5151: CITY SHARE-PERS PENSIONS	77,089.45	75,739.25	73,108.29	84,226.00	75,797.74	100,000.00
709.675.5161: LIFE INSURANCE	475.73	499.32	497.95	545.00	578.44	560.00
709.675.5162: HEALTH INSURANCE	128,569.93	121,182.83	128,081.77	122,585.00	92,631.84	123,000.00
709.675.5163: CITY'S CONTRIBUTION HSA	16,786.56	11,712.00	9,418.50	12,570.00	11,982.13	16,575.00
709.675.5184: WORKERS' COMPENSATION	8,919.31	8,034.94	8,946.49	18,050.00	7,921.30	20,500.00
709.675.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
709.675.5186: MEDICARE	7,723.71	7,955.72	7,092.47	8,725.00	7,749.14	10,270.00
PERSONNEL SERVICES Total	811,728.08	803,013.23	740,134.96	848,318.00	758,110.23	978,974.00
MATERIALS & SUPPLIES						
709.675.5201: OFFICE MATERIAL & SUPPLIES	225.64	364.59	154.79	400.00	75.98	400.00
709.675.5203: MEDICAL SUPPLIES	230.95	257.24	253.14	300.00	105.76	300.00
709.675.5204: NON-CAPITALIZED EQUIP/TOOLS	.00	929.99	.00	1,000.00	1,808.32	1,000.00
709.675.5205: CHEMICALS	.00	.00	.00	500.00	.00	500.00
709.675.5207: COMPUTER SUPPLIES	1,033.79	1,909.15	798.80	800.00	3,154.26	800.00
709.675.5213: BUILDING MAINTENANCE SUPPLIES	658.94	406.97	1,668.44	2,500.00	563.99	2,500.00
709.675.5215: STREET MAINTENANCE SUPPLIES	7,721.65	9,595.00	14,561.81	23,050.00	21,306.08	24,000.00
709.675.5231: MACH & EQUIP SUPPLIES & PARTS	2,696.67	1,926.25	7,393.07	7,500.00	2,427.70	7,500.00
709.675.5234: UTIL LINE MAINT SUPPLIES/PARTS	65,343.88	28,867.74	49,504.36	45,000.00	17,964.53	45,000.00
709.675.5239: OTHER MATERIALS & SUPPLIES	4,695.70	5,684.24	4,952.33	2,500.00	4,048.44	5,000.00
709.675.5241: UNIFORM ALLOWANCE	4,184.25	4,151.00	4,270.00	6,000.00	4,447.50	4,950.00
709.675.5243: SAFETY CLOTHING/EQUIPMENT	701.87	920.08	869.69	1,500.00	647.48	1,500.00
709.675.5251: LICENSED VEHICLE SUPPLY/PARTS	5,111.02	2,781.87	3,557.77	2,000.00	1,770.75	2,000.00
709.675.5253: FUEL-DIESEL	8,174.26	6,826.63	6,780.02	8,200.00	5,746.60	7,000.00
709.675.5254: FUEL-GASOLINE	5,354.29	4,923.28	4,297.84	7,000.00	3,899.99	6,000.00
709.675.5255: NON-LICENSED MACH & EQUIP	465.46	1,941.02	68.59	1,000.00	1,020.02	1,000.00
MATERIALS & SUPPLIES Total	106,798.17	71,485.05	99,130.65	109,250.00	68,978.40	109,450.00
SERVICES						
709.675.5302: RENT/LEASE OF EQUIP/MACH	350.00	235.00	.00	1,000.00	.00	1,000.00
709.675.5309: RENT/LEASE OTHER	.00	.00	.00	.00	.00	.00
709.675.5311: NATURAL GAS	1,543.43	1,307.01	1,148.86	4,000.00	2,377.97	4,000.00
709.675.5312: ELECTRICITY	7,113.65	7,231.70	9,089.91	10,000.00	13,136.86	10,000.00
709.675.5313: WATER/SEWER	.00	.00	.00	.00	.00	.00
709.675.5318: TELEPHONE	1,210.32	1,109.97	1,211.38	1,200.00	1,110.86	1,200.00
709.675.5321: TRAVEL, LODGING, MEALS	195.23	.00	.00	1,200.00	.00	1,200.00
709.675.5322: TRAINING/REGISTRATION FEES	1,480.00	1,767.58	477.00	2,500.00	2,657.86	2,500.00
709.675.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	.00	.00
709.675.5324: MEMBERSHIPS	91.86	479.12	35.00	2,000.00	272.93	2,000.00
709.675.5331: ARCHITECTS AND ENGINEERS	42,573.52	13,720.00	67,743.03	95,000.00	.00	209,500.00
709.675.5334: MANAGEMENT CONSULTANTS	2,248.75	2,545.75	2,464.40	2,500.00	2,193.63	7,500.00
709.675.5338: PERSONAL SERVICE CONTRACT	7,063.66	16,965.08	1,838.48	7,500.00	1,712.99	7,500.00
709.675.5339: MISCELLANEOUS SERVICES	46,529.30	50,493.37	44,346.05	76,000.00	47,500.57	129,000.00
709.675.5352: CASUALTY INSURANCE	.00	.00	.00	.00	.00	.00
709.675.5359: INSURANCE POOL	.00	.00	.00	.00	.00	.00
709.675.5361: MAINT. OF FACILITIES	73,838.09	33,164.37	61,523.12	160,000.00	59,094.82	145,355.00
709.675.5363: MAINT. MACH/EQUIP.	17,977.59	10,346.74	30,088.10	19,350.00	13,700.62	20,335.00
709.675.5384: MAINT. LICENSED VEHICLES	44,732.25	12,462.04	10,090.63	17,000.00	42,497.04	40,000.00
709.675.5365: MAINT. NON-LICENSED VEHICLES	25.73	.00	175.45	2,000.00	2,131.71	4,000.00
709.675.5367: MAINT. COMMUNICATIONS EQUIP	.00	.00	.00	500.00	.00	500.00
709.675.5369: MAINTENANCE-OTHER	.00	.00	.00	.00	.00	.00
709.675.5373: LICENSES & PERMITS	1,423.80	1,423.80	1,220.00	8,000.00	13,820.00	8,000.00
709.675.5381: POSTAGE	32.29	71.61	96.18	1,000.00	.00	1,000.00
709.675.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
709.675.5389: OTHER COMMUNICATION EXPENSE	545.11	.00	.00	.00	.00	.00
709.675.5390: TRANSFER STATION/DISPOSAL FEES	4,559.66	5,881.52	3,350.31	9,000.00	4,644.02	9,000.00
709.675.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
709.675.5398: PRINTING EXPENSE	.00	7.94	.00	100.00	.00	100.00
709.675.5399: OTHER EXPENSE FOR OPERATIONS	70.21	116.08	235.03	200.00	223.57	200.00
SERVICES Total	253,584.25	159,148.88	234,932.93	420,050.00	207,075.45	603,890.00
OTHER DISBURSEMENTS						
709.675.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
709.675.5511: REFUND-CURRENT YR REVENUE	.00	.00	.00	.00	.00	.00
709.675.5524: ACCRUED INTEREST	379.53	308.50	409.19	2,000.00	554.57	2,000.00
709.675.5527: PREMIUM ON INVESTMENTS	.00	53.51	41.19	500.00	27.35	500.00
OTHER DISBURSEMENTS Total	379.53	362.01	450.38	2,500.00	581.92	2,500.00
CAPITAL OUTLAY						
709.675.5623: STORM SEWER LINES	548,186.94	909,731.30	78,036.71	630,000.00	.00	1,843,500.00
709.675.5625: UTILITY OVERSIZING EXPENSE	.00	.00	.00	.00	.00	.00
709.675.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
709.675.5632: VEHICLES	.00	.00	48,576.42	50,000.00	54,812.43	.00
709.675.5633: MACHINERY & EQUIPMENT	57,971.50	48,655.79	4,832.00	23,800.00	23,135.99	196,667.00
709.675.5637: COMPUTER HARDWARE/SOFTWARE	1,028.24	9,264.41	9,811.88	110,850.00	72,237.67	.00
709.675.5639: OTHER EQUIPMENT	3,785.00	41,316.99	16,542.27	.00	.00	2,100.00
709.675.5651: GENERAL FIXED ASSETS	102,874.50	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	713,946.18	1,008,970.49	157,801.28	814,650.00	150,186.09	2,042,267.00
709: STORMWATER UTILITY FUND Total	1,886,436.21	2,042,979.46	1,232,450.20	2,194,768.00	1,184,932.09	3,737,081.00

**2026-2030 Capital Improvement Plan
Storm Water - Fund 709**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST 2026
Fuel System Removal/Remediation	17%	1	35	\$2,100	\$9,000	\$62,500	\$0	\$0	\$73,600	\$ 2,100
Jet Vac (Repl. For 7319)	34%	2	15	\$196,667	\$0	\$0	\$0	\$0	\$196,667	\$ 196,667
Utility Pick-up (Repl 7305)	34%	2	10	\$0	\$0	\$23,431	\$0	\$0	\$23,431	\$ -
Utility Pick-up (Repl 7315)	34%	2		\$0	\$0	\$0	\$0	\$27,576	\$27,576	\$ -
Leaf Vac (Repl 8195)	100%	3	15	\$0	\$190,000	\$0	\$0	\$0	\$190,000	\$ -
Camera System	50%	10	13	\$0	\$0	\$0	\$0	\$125,000	\$125,000	\$ -
Annual Stormwater Improvements	100%	3	30	\$0	\$0	\$0	\$350,000	\$0	\$350,000	\$ -
Race Street Pump Station	N/A	3	30	\$75,000	\$580,000	\$0	\$0	\$0	\$655,000	\$ 75,000
Paving Box/Attachment/Skid Steer W. Main/Experiment Farm/Stanfield Inter. Impr	25%	4	20	\$0	\$20,000	\$0	\$0	\$0	\$20,000	\$ -
	N/A	6	30	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$ -
Design W. Market Street Phase 1		5		\$60,500	\$0	\$0	\$0	\$0	\$60,500	\$ 60,500
Design W. Market Street Phase 2		5		\$54,000	\$0	\$0	\$0	\$0	\$54,000	\$ 54,000
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		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Transit Van (Repl 6304)	34%	2	0	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$ -
Loader (Repl 8146)	25%	8	15-20	\$0	\$0	\$0	\$0	\$52,500	\$52,500	\$ -
Maintenance Facility Renovation	16%	1		\$0	\$0	\$0	\$0	\$1,166,667	\$1,166,667	\$ -
DT Streetscape/Safety Imp & Prouty	N/A	7	30	\$700,000	\$0	\$0	\$0	\$0	\$700,000	\$ 700,000
Maintenance Facility Roof Repair		9		\$0	\$0	\$78,333	\$0	\$0	\$78,333	\$ -
LED Lighting Project		11		\$15,355	\$0	\$0	\$0	\$0	\$15,355	\$ 15,355
Total				\$2,247,122	\$799,000	\$1,164,264	\$350,000	\$1,396,743	\$5,957,129	\$ 2,247,122

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 (2025 Storm portion)
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 FUND (Fund 710)

The City operates and maintains its own water treatment and distribution system. The water system consists of the Troy Water Treatment Plant which has a 16 million gallons per day (MGD) design rate. Current well field wells can produce up to 10 MGD. The plant treats raw ground water using a lime-soda softening process, which reduces hard raw water to a hardness of approximately 120 PPM (or 7.0 grains) hardness. The City is pumping an average of 3.8 MGD to its customers. Ten wells throughout the City can supply up to 10 MGD to the Plant by drawing from the Aquifer, one of the most plentiful underground water sources in the U. S. Four overhead and one ground level water storage facilities located throughout Troy can store up to 8.25 million gallons of treated water. Water is pumped from the Plant and storage facilities through 165.66 miles of water mains to our approximately 12,252 residential and business customers. The City has systematically invested in upgrades to the water system to meet demands and comply with EPA requirements. The last rate plan had been approved through 2018. When the Water Fund was evaluated by staff in September 2022, it was determined not to recommend a rate increase at that time. The financial status of the Water Fund will continue to be evaluated.

The Water Fund is one of the City’s Enterprise Funds where revenues must be spent only on the City’s water treatment and distribution-related expenses. In addition to customers within the Troy city limits, the City provides water, through an agreement, to the City of West Milton and to rural customers of Miami County. In 2013, the updating of the Water Master Plan was authorized. From that update, a number of water line projects were recommended, and a bond issue was approved in 2014 to fund water capital improvements. The debt service from the bonds will be repaid over 30 years.

For 2026, the Water Fund will fund some of the design costs of future improvements, continue needed maintenance to the Water Plant, extending water lines, continue the upgrade of the SCADA System at the Water Plant, and fund portions of the cost of other improvements and equipment. The Water Fund budget includes the cost of the water line portions of projects including the Downtown Streetscape and Safety Project, Phases 1 and 2 of the West Market Street roadway projects, and the Dam Removal Project, any industrial waterline expansions, work at the Water Treatment Plant for the Valve Replacement Project and a Chlorine Conversion Project, half of the annual meter replacement program, and one-third of the cost of a new Jetvac.

The beginning 2026 unencumbered Water Fund balance is \$8,496,897.56.

Revenues

Water revenues consist of monthly charges to customers. Water usage data is collected through water meters which electronically transmit readings without being read by Water Department staff and billed according to the amount of cubic feet each user consumes. One cubic foot equals roughly 7.5 gallons of water. Water used by Miami County customers is billed through an agreement between the City and Miami County. There are also charges for tap-in fees and delinquent payments.

Expenditures

Expenditures include the staffing, maintenance and capital improvement costs to operate and improve the treatment plant and distribution system. Included are the personnel costs to administer the fund, maintain the plant and system, and to collect the revenues.

2026 Projected Revenues, Water Fund	\$ 5,897,580
2026 Projected Expenditures, Water Fund	<u>\$10,658,163</u>
Projected Addition to (Reduction from) Fund Balance	(\$4,760,583)

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$ 2,569,576	24.1%
Operating Expenses	\$ 3,773,320	35.4%
Capital Expenditures-Improvements	<u>\$ 4,315,267</u>	40.5%
Total	\$10,658,163	

FUND 710 RECAP: WATER FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	12,916,247.69	8,496,897.56
TOTAL INCOME	6,576,177.52	5,897,580.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	6,576,177.52	5,897,580.00
TOTAL FUND RESOURCES	19,492,425.21	14,394,477.56
LESS EXPENDITURES	9,307,550.12	10,658,163.00
BALANCE	10,184,875.09	3,736,314.56
LESS TRANSFERS OUT	0.00	0.00
TOTAL	10,184,875.09	3,736,314.56
ADD-RELEASE OF ENC/CARRYOVER	2,829,203.91	
FUND BALANCE 12-31	13,014,079.00	
LESS ENCUMBERED	4,517,181.44	
UNENCUMBERED BALANCE 12-31	8,496,897.56	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
710: WATER FUND						
INTERGOVERNMENTAL						
710.000.4335: STATE GRANTS	.00	18,072.60	3,865.80	.00	25,453.83	.00
INTERGOVERNMENTAL Total	.00	18,072.60	3,865.80	.00	25,453.83	.00
CHARGES FOR SERVICE						
710.000.4418: MISCELLANEOUS	875.00	475.00	800.00	.00	800.00	.00
710.000.4431: WATER SALES	5,534,927.49	5,571,285.83	5,807,234.04	5,300,000.00	5,847,087.37	5,392,580.00
710.000.4432: WATER-PENALTY	43,508.48	41,527.30	41,004.78	40,000.00	38,791.91	40,000.00
710.000.4433: WATER TAP & SERVICE EXTENSION	224,500.00	159,000.00	169,575.00	150,000.00	173,000.00	150,000.00
710.000.4434: DELINQUENT WATER CHARGES	88,222.33	90,483.08	93,409.66	75,000.00	91,702.17	75,000.00
710.000.4435: METER SALES	4,988.10	5,823.62	7,000.00	5,000.00	5,788.35	5,000.00
710.000.4436: HYDRANT SALES	1,941.15	.00	.00	.00	.00	.00
710.000.4438: MISCELLANEOUS WATER SALES	30,733.82	28,238.19	26,682.62	25,000.00	22,703.75	25,000.00
710.000.4446: ANALYTIC SERVICES	19,575.00	16,835.50	27,790.00	10,000.00	33,525.00	10,000.00
CHARGES FOR SERVICE Total	5,949,249.17	5,913,668.50	5,973,296.10	5,605,000.00	6,211,398.55	5,697,580.00
MISCELLANEOUS						
710.000.4601: INTEREST EARNINGS	51,311.34	191,119.84	293,169.87	165,000.00	303,097.51	200,000.00
710.000.4613: SALE OF ASSETS	.00	3,377.00	31.00	.00	.00	.00
710.000.4615: WITNESS FEES	.00	.00	.00	.00	.00	.00
710.000.4616: JURY FEES	.00	.00	.00	.00	.00	.00
710.000.4648: MISCELLANEOUS	62.68	34,011.01	14,167.06	.00	4,931.92	.00
710.000.4711: SALE OF BONDS	.00	.00	.00	.00	.00	.00
710.000.4712: SALE OF NOTES	.00	.00	.00	.00	.00	.00
710.000.4921: MISCELLANEOUS REIMBURSEMENTS	8,178.26	3,695.75	18,937.91	.00	10,851.33	.00
710.000.4922: MISCELLANEOUS REFUNDS	3,836.17	4,098.32	2,309.52	.00	702.50	.00
710.000.4925: REIMBURSE PERSONNEL EXPENSE	187.50	187.50	.00	.00	.00	.00
710.000.4926: SUPPLIES & MATERIALS REIMB.	222.77	.00	.00	.00	.00	.00
710.000.4928: DAMAGE CLAIM REIMBURSEMENT	.00	175.00	.00	.00	19,741.88	.00
710.000.4937: IMPREST PETTY CASH RETURNED	.00	.00	.00	.00	.00	.00
710.000.4990: OPERATING TRANSFERS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	63,798.72	236,664.42	328,615.36	165,000.00	339,325.14	200,000.00
710: WATER FUND Total	6,013,047.89	6,168,405.52	6,303,777.06	5,770,000.00	6,576,177.52	5,897,580.00

Water Admin.

710.660

2/5/2026

5101
Following are portion:

SALARIES
Match to these salary portions in Sewer Adm.

39,770 Asst DPS&S (25%) (50% 101.113; 25% Sewer Adm)
 36,274 City Engineer (25%) *
 34,127 Asst City Engineer (25%) *
 25,319 Project Manager (25% ea. Engineering, Storm, Water Adm., Sewer Adm)
 26,667 Eng. Tech. (shared 1/3 ea. 101.108, Water Adm., Sewer Adm.)
 62,700 2 Clerk-Typists (50%) (half Sewer Adm.)
 30,984 MIS Dir (25%) **
 17,002 MIS Tech (25%) **
 15,525 MIS Tech (25%) **
 51,677 GIS Tech (50%) (half Sewer Adm.)
 14,469 Communications Coordinator (20%)
 354,514
 10,000 Intern***
 364,514
 27,100 Retirement (50%)
 900 OPT OUT
 392,514
 1,725 EIP (50%)
 394,239
 500 OT (50%)
 394,739

* City Engineer, Assistant City Engineer, 1 Eng. Tech 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
 4,500 Share of W. Market Phase I Design (Funded btw. 442, 709, 711)
 5,000 Share of W. Market Phase II Design (Funded btw. 442, 709, 711)
 59,500

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
 53,000 Arctic Wolf \$10,000 (\$100,000 shared btw 204, 447, 709, 710, 711)
 Trimble (fka City Works) \$14,667 (\$44,000 shared btw 709, 710, 711)
 Email Filtering \$2,000 (\$10,000 shared btw. 101, 204, 709, 710, 711)
 Micro 365 \$16,000 (\$80,000 shared btw. 101, 204, 709, 710, 711)
 ESRI \$10,333 (\$31,000 shared btw. 709, 710, 711)
 350 CAD Maintenance Agreement
 142,050

5361 **MAINTENANCE OF FACILITIES**
 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)

5379 **INTER/INTRA GOV'T BILLING**
 150,000 General Fund Offset

5382 **SUPPORT OF COMMUNITY AGENCIES**
 17,500 TDC

5522 **REMITTANCE/REVENUE COLLECTED**
 0 Protection Agreement Reimbursements to other parties

FUTURE POTENTIAL PRIORITIES

5361 **MAINTENANCE OF FACILITIES**
 79,000 25% of cost City Hall VAV Box Replacement Project (approx. 41 of 47), (2027)
 Replacement of ceiling tiles after VAV Boxes replaced (ea. box \$7,300). \$315,000
 total - Share cost btw. 101, 204, 710, 711

5637 **COMPUTER HARDWARE/SOFTWARE**
 ? City Works Maximization (after GIS integration) (2027)

2025 Budget	2026 Budget	% Difference
1,717,188	1,379,043	-19.69%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
710: WATER FUND						
660: WATER ADMINISTRATION						
PERSONNEL SERVICES						
710.660.5101: FT/PT EMPLOYEES W/ PERS	261,736.91	280,222.35	307,690.97	326,978.00	337,657.93	365,413.00
710.660.5102: OVERTIME W/ PERS	727.45	641.49	628.44	500.00	28.01	500.00
710.660.5104: EDUCATIONAL INCENTIVE EXEMPT FROM FLSA	907.50	1,361.25	1,633.50	1,271.00	1,724.25	1,725.00
710.660.5143: TERMINATION PAY-SICK LEAVE	17,394.11	.00	.00	16,665.00	17,323.91	17,950.00
710.660.5144: TERMINATION PAY-VACATION	5,614.00	.00	2,769.50	1,340.00	3,031.30	9,150.00
710.660.5151: CITY SHARE-PERS PENSIONS	36,445.92	38,524.66	42,543.58	46,025.00	46,574.75	51,230.00
710.660.5161: LIFE INSURANCE	195.96	195.96	205.50	240.00	317.35	255.00
710.660.5162: HEALTH INSURANCE	51,137.72	53,023.90	48,467.50	65,100.00	50,993.09	64,870.00
710.660.5163: CITY'S CONTRIBUTION TO HSA	5,950.00	4,520.00	4,845.00	5,830.00	4,294.37	4,900.00
710.660.5164: WORKERS COMPENSATION	3,854.66	3,968.66	3,545.27	9,620.00	4,334.52	11,000.00
710.660.5166: MEDICARE	3,882.25	3,716.29	4,238.55	4,650.00	4,863.09	5,725.00
PERSONNEL SERVICES Total	387,846.48	386,174.56	416,767.81	478,219.00	471,142.57	532,718.00
MATERIALS & SUPPLIES						
710.660.5201: OFFICE MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
710.660.5202: REPRODUCTION/PRINTING/PHOTO	.00	69.54	.00	.00	.00	.00
710.660.5207: COMPUTER SUPPLIES	705.58	1,909.13	3,394.88	2,500.00	2,440.66	3,000.00
710.660.5231: MACH & EQUIP SUPPLIES & PARTS	.00	.00	.00	.00	.00	.00
710.660.5239: OTHER MATERIALS & SUPPLIES	268.89	305.86	775.92	400.00	762.78	500.00
710.660.5243: SAFETY CLOTHING/EQUIPMENT	.00	.00	.00	.00	.00	.00
710.660.5251: LICENSED VEHICLE SUPPLY/PARTS	.00	.00	.00	.00	.00	.00
710.660.5254: FUEL-GASOLINE	555.44	287.27	343.02	500.00	214.69	500.00
710.660.5255: NON-LICENSED MACH & EQUIP	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	1,529.91	2,571.80	4,513.82	3,400.00	3,418.13	4,000.00
SERVICES						
710.660.5302: RENT/LEASE OF EQUIP/MACH	.00	.00	.00	500.00	.00	500.00
710.660.5309: RENT/LEASE-OTHER	.00	.00	.00	500.00	.00	500.00
710.660.5316: TELEPHONE	.00	.00	.00	2,000.00	.00	.00
710.660.5321: TRAVEL, LODGING, MEALS	9.00	.00	273.42	400.00	.00	400.00
710.660.5322: TRAINING/REGISTRATION FEES	.00	950.25	185.00	400.00	.00	400.00
710.660.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	.00	.00
710.660.5324: MEMBERSHIPS	216.00	222.00	229.00	500.00	240.00	500.00
710.660.5331: ARCHITECTS AND ENGINEERS	42,200.00	175,445.00	129,980.14	382,500.00	59,852.80	59,500.00
710.660.5332: ATTORNEYS	.00	.00	.00	.00	.00	.00
710.660.5333: ACCOUNTING/AUDITING	.00	.00	.00	.00	.00	.00
710.660.5334: MANAGEMENT CONSULTANTS	2,248.75	2,545.76	2,464.36	.00	2,193.63	2,500.00
710.660.5335: EDP CONSULTANTS	.00	2,250.00	.00	.00	.00	5,000.00
710.660.5338: PERSONAL SERVICE CONTRACTS	.00	.00	.00	.00	.00	.00
710.660.5339: MISCELLANEOUS SERVICES	3,679.26	3,819.12	35,949.37	68,700.00	17,914.06	142,050.00
710.660.5359: INSURANCE POOL	7,243.89	6,879.16	6,142.45	8,500.00	8,624.70	8,500.00
710.660.5361: MAINT. OF FACILITIES	.00	.00	.00	.00	.00	15,355.00
710.660.5363: MAINT. MACH/EQUIP	32,286.84	15,194.19	35,870.65	28,600.00	22,460.73	.00
710.660.5364: MAINT. LICENSED VEHICLES	.00	.00	373.95	.00	.00	.00
710.660.5367: MAINT. COMMUNICATIONS EQUIP	.00	.00	.00	.00	.00	.00
710.660.5373: LICENSES & PERMITS	.00	.00	.00	10,000.00	10,000.00	10,000.00
710.660.5374: AUDITOR/TREAS. FEES	550.16	1,119.95	477.56	1,200.00	779.16	1,200.00
710.660.5379: OTHER INTER/INTRA GOVT BILLING	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
710.660.5381: POSTAGE	.00	.00	.00	.00	.00	.00
710.660.5382: SUPPORT OF COMMUNITY AGENCIES	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00
710.660.5383: TAXES & ASSESSMENTS	18,669.58	18,449.02	20,046.32	20,000.00	20,478.70	20,000.00
710.660.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	100.00	.00	100.00
710.660.5389: OTHER COMMUNICATION EXPENSE	4,466.20	3,464.61	4,085.49	6,000.00	3,882.64	6,000.00
710.660.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
710.660.5398: PRINTING EXPENSE	.00	.00	.00	1,000.00	.00	1,000.00
710.660.5399: OTHER EXPENSE FOR OPERATIONS	1,375.96	1,102.11	.00	.00	.00	.00
SERVICES Total	280,445.64	398,941.17	405,587.71	718,400.00	313,926.42	441,005.00
OTHER DISBURSEMENTS						
710.660.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
710.660.5511: REFUND-CURRENT YR REVENUE	.00	.00	6,000.00	.00	.00	.00
710.660.5522: REMITTANCE/ REVENUE COLLECTED	.00	.00	.00	.00	.00	.00
710.660.5524: ACCRUED INTEREST	1,723.82	1,781.99	2,010.90	9,000.00	2,032.35	9,000.00
710.660.5527: PREMIUM ON INVESTMENTS	.00	930.34	650.99	7,000.00	438.97	7,000.00
OTHER DISBURSEMENTS Total	1,723.82	2,712.33	8,661.89	16,000.00	2,471.32	16,000.00
CAPITAL OUTLAY						
710.660.5601: LAND PURCHASE	.00	.00	.00	.00	.00	.00
710.660.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
710.660.5632: VEHICLES	.00	.00	.00	.00	.00	.00
710.660.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
710.660.5637: COMPUTER HARDWARE/SOFTWARE	5,570.99	12,240.18	9,219.23	110,850.00	78,359.45	.00
710.660.5639: OTHER EQUIPMENT	.00	34,168.12	7,874.77	.00	.00	.00
CAPITAL OUTLAY Total	5,570.99	46,408.30	17,094.00	110,850.00	78,359.45	.00
DEBT SERVICE						
710.660.5411: PRINCIPAL PYMT-NOTES	.00	.00	.00	.00	.00	.00
710.660.5413: PRINCIPAL PYMT-BONDS	167,242.84	115,000.00	120,000.00	125,000.00	125,000.00	125,000.00
710.660.5415: PRINCIPAL PYMT-OWDA LOAN	58,110.07	118,874.58	122,503.76	124,360.00	126,243.74	128,157.00
710.660.5421: INTEREST PYMT-NOTES	.00	.00	.00	.00	.00	.00
710.660.5423: INTEREST PYMT-BONDS	130,641.42	92,250.00	87,650.00	82,850.00	82,850.00	77,850.00
710.660.5425: INTEREST PYMT-OWDA LOAN	33,124.19	63,593.94	59,964.76	58,109.00	56,224.78	54,313.00
DEBT SERVICE Total	389,118.52	369,718.52	390,116.52	390,319.00	390,318.52	385,320.00
660: WATER ADMINISTRATION Total	1,066,235.36	1,226,526.68	1,242,743.75	1,717,188.00	1,259,636.41	1,379,043.00

**2026-2030 Capital Improvement Plan
Water Administration - Fund 710.660**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*						Total	Total Project Cost 2026
				2026	2027	2028	2029	2030		
Annual Water Line Improvements Design			50+	\$50,000	\$50,000	\$75,000	\$75,000	\$75,000	\$325,000	\$ 50,000
GIS Infrastructure Upgrade		2		\$0	\$125,000	\$0	\$0	\$0	\$125,000	\$ -
CO2 tank & feed design WTP				\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Re-Host for Server		4		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
W. Main/Experiment Farm/Stanfield Rd Inter. Impr.				\$0	\$0	\$0	\$0	\$0	\$0	\$ -
W. Market St Road Impr. Phase 1		3		\$4,500	\$0	\$0	\$0	\$0	\$4,500	\$ 4,500
W. Market St Road Impr. Phase 2				\$5,000	\$0	\$0	\$0	\$0	\$5,000	\$ 5,000
W. Market St Road Impr. Phase 3				\$0	\$5,000	\$0	\$0	\$0	\$5,000	\$ -
City Hall VAV Box Replacement Project		1		\$0	\$79,000	\$0	\$0	\$0	\$79,000	\$ -
LED Lighting Project		5		\$15,355	\$0	\$0	\$0	\$0	\$15,355	\$ 15,355
Total				\$74,855	\$259,000	\$75,000	\$75,000	\$75,000	\$558,855	\$ 74,855

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. Funding Split - \$8,500 shared w/ 447, 204, 709, 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**

Water Billing/Collection

710.661

2/5/2026

5101	SALARIES	
	29,182 Fiscal Manager	25%
	68,781 2 Account Analysts	50%
	95,835 3 Account Rep	50%
	4,725 Opt Out	
	198,523	50%
	1,000 OT	
	199,523	

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
	12,075 Outsourcing bill print
	8,400 New Bank Fees - Offset by Revenues; shared btw Gen Fund 50%, Water & Sewer B&C 25% ea.
	20,475

5363	MAINTENANCE & REPAIRS
	12,550 CMI Software Support; CMII Hardware maintenance/ support; EZ Scan; Hosted Utility Connections

5381	POSTAGE
	44,000 Direct payment to Post Office for outsourced bills

2025 Budget	2026 Budget	% Difference
337,307	349,138	3.51%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
661: WATER BILLING & COLLECTION						
PERSONNEL SERVICES						
710.661.5101: FT/PT EMPLOYEES W/ PERS	120,502.78	126,183.51	143,185.29	178,317.00	152,518.16	198,523.00
710.661.5102: OVERTIME W/ PERS	.00	.00	.00	1,000.00	.00	1,000.00
710.661.5143: TERMINATION PAY-SICK LEAVE	.00	.00	.00	.00	4,410.12	.00
710.661.5144: TERMINATION PAY-VACATION	.00	.00	.00	.00	1,301.43	.00
710.661.5151: CITY SHARE-PERS PENSIONS	18,263.36	16,835.73	19,366.75	25,105.00	20,585.15	28,000.00
710.661.5181: LIFE INSURANCE	159.00	159.00	159.00	190.00	235.75	190.00
710.661.5162: HEALTH INSURANCE	23,570.58	25,197.78	27,700.68	30,275.00	14,552.81	15,075.00
710.661.5163: CITY'S CONTRIBUTION HSA	2,025.00	1,662.50	1,679.17	2,400.00	1,575.00	1,950.00
710.661.5164: WORKERS COMPENSATION	2,076.86	2,031.52	1,494.18	5,380.00	2,098.89	8,000.00
710.661.5166: MEDICARE	1,607.85	1,850.33	1,927.97	2,800.00	2,254.41	2,900.00
PERSONNEL SERVICES Total	166,205.41	173,700.37	195,513.04	245,267.00	199,531.72	253,638.00
MATERIALS & SUPPLIES						
710.661.5201: OFFICE MATERIAL & SUPPLIES	865.06	1,420.25	703.70	1,850.00	1,184.54	1,850.00
710.661.5202: REPRODUCTION/PRINTING/PHOTO	1,061.68	983.77	1,779.73	1,350.00	1,866.08	1,350.00
710.661.5207: COMPUTER SUPPLIES	528.95	500.22	58.38	1,650.00	80.38	1,650.00
710.661.5231: MACH & EQUIP SUPPLIES & PARTS	.00	.00	.00	.00	.00	.00
710.661.5239: OTHER MATERIALS & SUPPLIES	190.24	4.95	179.99	300.00	.00	300.00
MATERIALS & SUPPLIES Total	2,645.93	2,909.19	2,721.80	5,150.00	2,931.00	5,150.00
SERVICES						
710.661.5302: RENT/LEASE OF EQUIP/MACH	298.50	597.00	664.50	2,300.00	216.75	2,300.00
710.661.5309: RENT/LEASE OTHER	.00	.00	.00	300.00	.00	300.00
710.661.5321: TRAVEL, LODGING, MEALS	32.50	22.50	42.25	150.00	11.25	150.00
710.661.5322: TRAINING/REGISTRATION FEES	25.00	.00	6.25	150.00	132.75	150.00
710.661.5323: SUBSCRIPTION/PUBLICATION	27.75	.00	37.50	75.00	37.50	75.00
710.661.5336: PERSONAL SERVICE CONTRACTS	.00	.00	.00	2,000.00	.00	2,000.00
710.661.5339: MISCELLANEOUS SERVICES	44,038.12	37,507.57	35,224.99	19,500.00	11,117.31	20,475.00
710.661.5341: COURT COSTS	.00	.00	.00	350.00	.00	350.00
710.661.5363: MAINT. MACH/EQUIP	7,254.45	7,007.36	7,491.66	12,065.00	8,007.48	12,550.00
710.661.5381: POSTAGE	750.00	500.00	14,245.81	42,000.00	33,606.37	44,000.00
710.661.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
710.661.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
710.661.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	486.50	.00	737.00	.00
SERVICES Total	52,426.32	45,634.43	58,199.46	78,890.00	53,868.41	82,350.00
OTHER DISBURSEMENTS						
710.661.5511: REFUND-CURRENT YR REVENUE	4,254.83	1,639.68	4,023.95	8,000.00	3,724.52	8,000.00
710.661.5542: PETTY CASH ESTAB/INCRSD/DECRSD	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	4,254.83	1,639.66	4,023.95	8,000.00	3,724.52	8,000.00
CAPITAL OUTLAY						
710.661.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
710.661.5637: COMPUTER HARDWARE/SOFTWARE	.00	.00	417.00	.00	2,195.08	.00
710.661.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	417.00	.00	2,195.08	.00
661: WATER BILLING & COLLECTION Total	225,532.29	223,883.67	260,875.25	337,307.00	262,250.73	349,138.00

Water Treatment Plant

710.662

2/5/2026

5101	SALARIES	
	125,762 Superintendent	
	112,233 Assistant Superintendent	
	90,468 Operations Technician	
	508,773 6 Operator/Mechanics	
	837,236	
	25,000 OT	
	862,236	
	45,440 Retirement	
	907,676	
5205	CHEMICALS	
	595,000 Pebble Lime	
	80,000 Chlorine Gas	
	50,000 Carbon Dioxide	
	28,000 Lab and Misc.	
	103,000 Lime Sludge Removal	
	30,000 Air Stripper Polyphosphate (annual item)	
	886,000	
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	
	51,000 Routine as needed	
	100,000	
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	
	28,000 Analytic Services	
	52,000 Annual Inspections/Maintenance Agreements, including boiler, backflow testing instrumentation calibration, pest control, generators, alarms, infrared, lab items, etc.	
	10,000 Breaker Testing	
	90,000	
5361	MAINTENANCE OF FACILITIES	
	23,000 Clarifier Basins - annual inspections & corrosion control	
	8,000 Valves, Actuators - annual service and repairs	
	66,000 Routine as needed	
	66,000 Herrlinger & EHS Tank Maint.	
	87,000 Barnhart/Stanfield Wash Water Tank Maint.	
	100,000 Heat pump, etc. replacement (1971 last replaced)	
	121,000 Annual well maintenance cleaning/repairs (18E, 19W)	
	28,000 Gas Line Replacement	
	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)	
	600,170	
5633	MACHINERY & EQUIPMENT	
	1,200,000 New Primary CO2 Tank	
	105,000 Replace 3 flow meters	
	1,305,000	
5637	COMPUTER HARDWARE/SOFTWARE	
	100,000 SCADA System Upgrades - 7th year	
	FUTURE POTENTIAL PRIORITIES	
5361	MAINTENANCE OF FACILITIES	
	127,000-147,000 Annual well maintenance cleaning/repairs	(2027-2030)
5633	MACHINERY & EQUIPMENT	
	350,000 Slaker 3 Replacement	(2027)
	150,000 Paving Parking Lot	(2027)
	300,000 High Service Pump 5 Replacement	(2027)
5637	COMPUTER HARDWARE/SOFTWARE	
	100,000 SCADA System Upgrades -	(2027-2029)

2025 Budget	2026 Budget	% Difference
5,310,726	4,935,721	-7%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
662: WATER TREATMENT						
PERSONNEL SERVICES						
710.662.5101: FT/PT EMPLOYEES W/ PERS	654,081.12	704,700.59	747,301.21	797,096.00	782,793.54	837,238.00
710.662.5102: OVERTIME W/ PERS	30,351.59	31,166.75	12,484.38	25,000.00	30,150.67	25,000.00
710.662.5143: TERMINATION PAY-SICK LEAVE	50,994.38	.00	.00	.00	.00	37,215.00
710.662.5144: TERMINATION PAY-VACATION	22,293.22	1,404.61	761.01	.00	.00	8,225.00
710.662.5151: CITY SHARE-PERS PENSIONS	95,158.71	101,946.53	104,564.93	115,100.00	112,722.66	120,720.00
710.662.5161: LIFE INSURANCE	545.90	556.50	556.50	585.00	783.52	585.00
710.662.5162: HEALTH INSURANCE	124,671.19	143,769.61	149,343.20	163,265.00	151,983.73	166,500.00
710.662.5163: CITY'S CONTRIBUTION TO HSA	18,512.00	12,600.00	14,800.00	17,400.00	17,825.00	19,800.00
710.662.5184: WORKERS COMPENSATION	10,689.25	9,923.69	9,066.16	24,700.00	11,094.20	27,100.00
710.662.5166: MEDICARE	10,376.07	9,964.04	10,210.95	11,920.00	10,926.48	13,170.00
PERSONNEL SERVICES Total	1,017,573.43	1,016,032.32	1,049,068.34	1,155,066.00	1,118,081.80	1,255,551.00
MATERIALS & SUPPLIES						
710.662.5201: OFFICE MATERIAL & SUPPLIES	1,718.04	840.87	961.59	1,400.00	1,772.92	1,400.00
710.662.5202: REPRODUCTION/PRINTING/PHOTO	21.99	.00	.00	100.00	-92.62	100.00
710.662.5203: MEDICAL SUPPLIES	84.01	105.23	143.77	125.00	429.78	400.00
710.662.5205: CHEMICALS	397,523.55	499,995.07	572,968.78	767,860.00	685,615.10	886,000.00
710.662.5207: COMPUTER SUPPLIES	5,069.30	2,998.76	2,406.69	2,500.00	1,589.19	3,000.00
710.662.5209: TRAINING SUPPLIES	.00	.00	.00	350.00	.00	350.00
710.662.5213: BUILDING MAINTENANCE SUPPLIES	9,058.16	16,456.30	18,845.71	12,000.00	16,614.53	13,000.00
710.662.5231: MACH & EQUIP SUPPLIES & PARTS	25,215.63	25,478.26	18,835.70	100,000.00	67,472.57	100,000.00
710.662.5239: OTHER MATERIALS & SUPPLIES	6,565.89	6,183.29	28,261.27	7,500.00	5,827.34	7,500.00
710.662.5241: UNIFORM ALLOWANCE	5,950.00	6,704.95	5,424.98	6,750.00	6,750.00	6,300.00
710.662.5243: SAFETY CLOTHING/EQUIPMENT	2,976.44	5,755.69	4,362.04	5,000.00	10,477.88	6,000.00
710.662.5244: OTHER CLOTHING/EQUIPMENT	.00	37.29	.00	200.00	.00	200.00
710.662.5251: LICENSED VEHICLE SUPPLY/PARTS	.00	302.63	96.85	300.00	183.95	300.00
710.662.5252: FUEL-LIQUID PROPANE	1,651.12	650.08	1,718.92	2,000.00	2,036.34	3,000.00
710.662.5253: FUEL-DIESEL	5,595.12	.00	6,275.18	5,500.00	2,361.28	6,000.00
710.662.5254: FUEL-GASOLINE	3,409.53	1,819.49	2,099.32	2,600.00	1,848.08	3,000.00
710.662.5255: NON-LICENSED MACH & EQUIP	.00	.00	.00	600.00	.00	600.00
MATERIALS & SUPPLIES Total	464,836.78	567,327.91	662,420.80	914,765.00	802,886.34	1,037,150.00
SERVICES						
710.662.5302: RENT/LEASE OF EQUIP/MACH	1,928.02	76.97	2,546.40	2,400.00	1,075.08	2,400.00
710.662.5309: RENT/LEASE-OTHER	584.00	456.00	534.00	600.00	1,091.19	600.00
710.662.5311: NATURAL GAS	18,601.59	14,792.85	11,517.87	20,000.00	17,309.49	29,000.00
710.662.5312: ELECTRICITY	200,768.47	214,001.94	261,225.27	285,000.00	323,113.66	310,000.00
710.662.5313: WATER/SEWER	204.24	209.64	215.40	230.00	221.40	250.00
710.662.5315: FUEL OIL-HEATING	.00	.00	.00	.00	.00	.00
710.662.5316: TELEPHONE	7,592.66	8,202.28	12,462.68	55,000.00	12,142.89	55,000.00
710.662.5321: TRAVEL, LODGING, MEALS	.00	1,029.39	.00	1,900.00	30.00	1,900.00
710.662.5322: TRAINING/REGISTRATION FEES	3,182.09	3,417.66	6,055.32	5,500.00	2,804.92	5,500.00
710.662.5323: SUBSCRIPTION/PUBLICATION	90.00	.00	75.00	200.00	75.00	200.00
710.662.5324: MEMBERSHIPS	2,175.00	2,237.00	2,181.00	5,000.00	2,280.00	5,000.00
710.662.5331: ARCHITECTS AND ENGINEERS	.00	55,689.70	231,753.08	.00	.00	.00
710.662.5338: PERSONAL SERVICE CONTRACTS	30,366.85	31,232.56	14,071.89	36,500.00	21,832.83	36,000.00
710.662.5339: MISCELLANEOUS SERVICES	46,343.29	48,456.49	50,490.89	69,245.00	64,620.98	90,000.00
710.662.5359: INSURANCE POOL	39,841.40	37,835.38	44,783.48	50,000.00	47,435.85	55,000.00
710.662.5361: MAINT. OF FACILITIES	372,273.98	274,507.15	369,268.63	446,950.00	198,661.54	600,170.00
710.662.5363: MAINT. MACH/EQUIP	10,970.99	9,375.00	18,152.14	19,000.00	12,075.31	19,000.00
710.662.5364: MAINT. LICENSED VEHICLES	3,486.62	1,539.81	3,329.53	3,000.00	2,304.59	3,000.00
710.662.5365: MAINT. NON-LICENSED VEHICLES	1,888.70	.00	.00	1,000.00	.00	1,000.00
710.662.5367: MAINT. COMMUNICATIONS EQUIP	.00	220.62	.00	2,000.00	.00	2,000.00
710.662.5369: MAINTENANCE-OTHER	389.90	337.72	528.71	2,000.00	408.13	2,000.00
710.662.5373: LICENSES & PERMITS	16,332.73	15,796.60	24,346.65	18,500.00	17,551.95	18,500.00
710.662.5381: POSTAGE	235.76	340.66	.00	350.00	288.17	300.00
710.662.5384: MILEAGE REIMBURSEMENT	95.04	.00	.00	200.00	.00	200.00
710.662.5386: ADVERTISING	.00	.00	.00	.00	.00	.00
710.662.5389: OTHER COMMUNICATION EXPENSE	.00	47.64	64.88	1,000.00	900.00	1,000.00
710.662.5396: PRINTING EXPENSE	.00	.00	4,434.25	.00	3,624.90	.00
710.662.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	300.00	.00	.00
SERVICES Total	757,351.55	719,805.26	1,058,037.07	1,025,875.00	729,847.90	1,238,020.00
CAPITAL OUTLAY						
710.662.6611: BUILDINGS	.00	.00	.00	.00	.00	.00
710.662.6612: STRUCTURES OTHER THAN BLDGS	.00	.00	.00	.00	.00	.00
710.662.6631: FURNITURE & FIXTURES	.00	2,028.85	.00	.00	.00	.00
710.662.6632: VEHICLES	.00	.00	.00	40,000.00	39,420.00	.00
710.662.6633: MACHINERY & EQUIPMENT	36,825.00	16,817.88	33,400.00	2,175,000.00	39,754.85	1,305,000.00
710.662.6637: COMPUTER HARDWARE/SOFTWARE	65,961.47	143,765.11	29,891.66	.00	116.19	100,000.00
710.662.6639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
710.662.6651: GENERAL FIXED ASSETS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	104,586.47	162,411.84	63,291.66	2,215,000.00	79,291.04	1,405,000.00
662: WATER TREATMENT Total	2,344,348.23	2,465,577.33	2,832,817.87	5,310,726.00	2,730,107.08	4,935,721.00

**2026-2030 Capital Improvement Plan
Water Treatment Plant - Fund 710.662**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	Total Project Cost 2026
Well maintenance		1	50	\$121,000	\$127,000	\$133,000	\$140,000	\$147,000	\$668,000	\$ 121,000
SCADA installation, upgrades, support			20	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$ 100,000
VOC Building Tower Media Cleaning			50	\$0	\$40,000	\$0	\$0	\$52,000	\$92,000	\$ -
Medium & low voltage breaker testing		2	30	\$10,000	\$0	\$10,000	\$0	\$10,000	\$30,000	\$ 10,000
Small Valve and Meters at WTP			25	\$0	\$0	\$300,000	\$0	\$0	\$300,000	\$ -
Parking Lot Repair/Reseal			25	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$ -
Booster Station Upgrades			15	\$0	\$0	\$80,000	\$0	\$0	\$80,000	\$ -
Clear Well, Chemical Bins and Catwalk										
Power wash			100	\$0	\$0	\$30,000	\$0	\$0	\$30,000	\$ -
CO2 tank, 26 ton (New primary tank instead of backup)		3	30	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000	\$ 1,200,000
WTP Heat Pump Replacement, boiler updates			20	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$ 100,000
Well & Dome Security-AWIA			10	\$0	\$0	\$0	\$0	\$70,000	\$70,000	\$ -
Gas Line Replacement		4	50	\$28,000	\$0	\$0	\$0	\$0	\$28,000	\$ 28,000
Backwash Tank containment of cleaning debris			15	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$ -
Dome Maintenance, Repair and Recoat			10	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$ -
Slaker 3 Replacement			20	\$0	\$350,000	\$0	\$0	\$0	\$350,000	\$ -
Parking Lot Pavement			50	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$ -
Stanfield Tower Tank lead containment of cleaning debris			15	\$0	\$0	\$0	\$250,000	\$0	\$250,000	\$ -
2014 Ford Explorer (6202)			20	\$0	\$0	\$75,000	\$0	\$0	\$75,000	\$ -
High Zone - High Service Pump 2		5	25	\$0	\$0	\$315,000	\$0	\$0	\$315,000	\$ -
High Zone - High Service Pump 5		5	25	\$0	\$300,000	\$0	\$0	\$0	\$300,000	\$ -
Low Zone - High Service Pump 4		5	25	\$0	\$0	\$0	\$0	\$347,000	\$347,000	\$ -
Wash Water Pump			25	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$ -
VOC Pumps 1 & 2		5	20	\$0	\$0	\$0	\$331,000	\$0	\$331,000	\$ -
Reseal WTP brick, VOC brick, EHS station			10	\$0	\$0	\$0	\$0	\$89,000	\$89,000	\$ -
High zone, low zone, and washwater flow meters		6	30	\$105,000	\$0	\$0	\$0	\$0	\$105,000	\$ 105,000
LED Lighting Project		7		\$101,170	\$0	\$0	\$0	\$0	\$101,170	\$ 101,170
Total				\$1,765,170	\$1,367,000	\$1,043,000	\$831,000	\$915,000	\$5,921,170	\$ 1,765,170

1. Updated rounded numbers for well cleaning.
2. Updated rounded numbers for breaker testing.
3. Carbon Dioxide tank replacement. Increased price due to quote for tank increasing. This project does not have an engineers estimate.
4. Received an updated quote to replace gas line with the chlorine project.
5. Pushing back pump replacements by one year and increasing the cost. This is due to the Water Master Plan being updated and the possibility of larger pumps needed for future usage.
6. Price bid with the chlorine project to replace three large flow meters.
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

Water Distribution

710.663

2/5/2026

5101

SALARIES

59,158 Foreman (1/2 salary; 1/4 in 709, 1/4 in 711.673)
 84,758 Lead Utility Operator
 217,418 3 Utility Operators
 361,334
 7,000 OT
 368,334

5215

STREET MAINTENANCE SUPPLIES

27,000 Aggregate materials, main breaks, other repairs
 33,000 Asphalt, main break & service repairs, etc.
 60,000

5234

UTILITY LINE MAINTENANCE & SUPPLIES

30,000 Insertion valves for new machine as needed
 156,100 Parts associated w/water shut off, updating broken services, new services
 40,000 Routine as needed
 226,100

5338

PERSONAL SERVICE CONTRACTS

15,500 \$13,000 hydrant painting , 2 persons in summer; \$2,500 1/6 cost of Manit. Fac. cleaning

5339

MISCELLANEOUS SERVICES

37,500 Leak Detection, Meter Testing, non-dig service repairs
 20,000 Valve Exercising Program
 57,500

5361

MAINTENANCE OF FACILITIES

24,000 Misc. Concrete Repairs & Curb
 10,000 Share in annual maintenance of Maintenance Facility
 7,000 Downtown fountain & paver repairs as needed
 41,000

5621

WATER LINES

1,600,000 DT Streetscape/Safety Waterlines & Valve Replacements
 45,500 W. Market Ph 1 shared btw. 442, 709, 710, 711
 50,000 W. Market Ph 2 shared btw. 442, 709, 710, 711
 431,000 Dam Removal - Lower Water Mains
 2,126,500

5625

UTILITY OVERSIZING EXPENSES

25,000 As Needed
 50,000 Liberty Meadows, Phase I (Troy-Urbana Rd)
 75,000

5633

MACHINERY & EQUIPMENT

196,667 Replace Jet Vac, Shared w/ Storm (709), Water (710), Sewer (711)

5634

METERS

500,000 Half cost of meter replacement program (half in 711.673)
 includes meters & radio read transmitter devices (yr. 8 of 15 yr. replacement)

5635

HYDRANTS

10,000 As Needed

5639

OTHER EQUIPMENT

2,100 Fuel Gauge Replacement - Funding split btw. Elec (101.555), Refuse (101.635), Street (202), Storm (709), Water (710.663), Sewer (711.673)

FUTURE POTENTIAL PRIORITIES

5621

WATER LINES

324,000 Duke Park North Water Line (2027)
 (\$36,800 in Fund 631 Robinson Reserve)
 3,100 LF, Total Est. \$310,000 + \$50,000 Pump Station

5639

OTHER EQUIPMENT

9,000 Fuel System Removal/Remediation/Replacement (2027)
 Funding shared btw. Elec (101.555.), Refuse (101.635.),
 Street (202), Storm (709), Water (710.663), Sewer (711.673)
 20,000 Paving Box Attachment (2027)
 Funding shared btw. Street (202), Storm (709), Water (710.663),
 and Sewer (711.673)

2025 Budget	2026 Budget	% Difference
4,282,776	3,994,261	-6.74%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
663: WATER DISTRIBUTION						
PERSONNEL SERVICES						
710.663.5101: FT/PT EMPLOYEES W/ PERS	227,915.80	282,279.32	326,128.55	337,531.00	356,872.49	361,334.00
710.663.5102: OVERTIME W/ PERS	4,754.78	6,761.99	11,361.65	7,000.00	32,206.93	7,000.00
710.663.5143: TERMINATION PAY-SICK LEAVE	25,303.20	.00	.00	.00	.00	.00
710.663.5144: TERMINATION PAY-VACATION	13,250.54	.00	.00	.00	.00	.00
710.663.5151: CITY SHARE-PERS PENSIONS	31,948.62	40,323.98	46,787.84	48,250.00	53,521.71	51,600.00
710.663.5161: LIFE INSURANCE	241.34	286.20	299.38	295.00	446.90	295.00
710.663.5162: HEALTH INSURANCE	33,277.94	73,549.01	70,990.38	90,635.00	79,462.66	83,590.00
710.663.5163: CITY'S CONTRIBUTION HSA	8,385.00	7,325.00	6,875.00	6,600.00	9,150.00	7,500.00
710.663.5184: WORKERS COMPENSATION	5,098.77	3,547.83	3,066.75	10,340.00	5,142.80	11,000.00
710.663.5166: MEDICARE	3,737.44	3,943.47	4,632.50	5,000.00	5,365.90	5,350.00
PERSONNEL SERVICES Total	351,911.41	418,016.60	470,142.03	505,651.00	542,169.39	527,669.00
MATERIALS & SUPPLIES						
710.663.5201: OFFICE MATERIAL & SUPPLIES	225.62	384.59	190.78	600.00	623.30	600.00
710.663.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	.00	.00	.00
710.663.5203: MEDICAL SUPPLIES	230.94	257.23	253.14	300.00	105.76	300.00
710.663.5204: NON-CAPITALIZED EQUIP/TOOLS	452.95	930.00	.00	2,500.00	5,688.29	2,500.00
710.663.5207: COMPUTER SUPPLIES	370.77	595.19	1,044.98	600.00	863.55	600.00
710.663.5213: BUILDING MAINTENANCE SUPPLIES	349.28	417.09	1,668.44	2,500.00	563.98	2,500.00
710.663.5215: STREET MAINTENANCE SUPPLIES	34,758.93	43,394.03	33,132.64	58,100.00	43,902.50	60,000.00
710.663.5231: MACH & EQUIP SUPPLIES & PARTS	7,059.66	20,666.69	10,928.73	4,500.00	11,633.05	4,500.00
710.663.5234: UTIL LINE MAINT SUPPLIES/PARTS	195,641.21	203,955.19	136,809.22	225,400.00	226,266.72	226,100.00
710.663.5235: METER MAINT SUPPLIES/PARTS	7,862.72	90.86	4,678.79	1,000.00	460.70	1,000.00
710.663.5236: HYDRANT MAINT SUPPLIES/PARTS	3,901.64	5,870.78	5,702.90	15,000.00	14,504.96	15,000.00
710.663.5239: OTHER MATERIALS & SUPPLIES	8,752.74	6,255.36	9,293.12	5,000.00	6,836.44	5,000.00
710.663.5241: UNIFORM ALLOWANCE	2,012.50	3,091.70	2,800.00	3,375.00	3,375.00	4,875.00
710.663.5243: SAFETY CLOTHING/EQUIPMENT	1,131.08	1,708.16	1,419.51	2,000.00	1,257.57	2,000.00
710.663.5244: OTHER CLOTHING/EQUIPMENT	.00	.00	.00	.00	.00	.00
710.663.5251: LICENSED VEHICLE SUPPLY/PARTS	453.77	928.64	505.40	.00	500.64	.00
710.663.5253: FUEL-DIESEL	10,040.05	7,105.75	6,010.81	8,850.00	5,070.41	8,850.00
710.663.5254: FUEL-GASOLINE	8,299.82	6,145.35	6,185.05	8,700.00	8,835.93	8,700.00
710.663.5255: NON-LICENSED MACH & EQUIP	933.83	281.08	822.26	2,500.00	1,176.35	2,500.00
MATERIALS & SUPPLIES Total	279,975.49	303,877.71	221,245.77	340,925.00	329,685.15	345,025.00
SERVICES						
710.663.5302: RENT/LEASE OF EQUIP/MACH	.00	.00	.00	1,000.00	.00	1,000.00
710.663.5309: RENT/LEASE-OTHER	.00	.00	.00	.00	.00	.00
710.663.5311: NATURAL GAS	1,543.44	1,307.00	1,148.85	4,000.00	2,377.97	4,000.00
710.663.5312: ELECTRICITY	2,326.30	2,296.65	2,618.72	3,600.00	3,566.75	4,000.00
710.663.5315: FUEL OIL-HEATING	.00	.00	.00	.00	.00	.00
710.663.5316: TELEPHONE	1,210.32	1,109.97	1,211.38	1,200.00	1,110.86	1,200.00
710.663.5321: TRAVEL, LODGING, MEALS	.00	.00	.00	1,500.00	84.00	1,500.00
710.663.5322: TRAINING/REGISTRATION FEES	823.26	1,332.64	3,684.13	4,500.00	4,311.89	4,500.00
710.663.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	.00	.00
710.663.5324: MEMBERSHIPS	353.58	420.70	383.00	1,600.00	352.00	1,800.00
710.663.5331: ARCHITECTS AND ENGINEERS	.00	.00	4,977.21	.00	.00	.00
710.663.5338: PERSONAL SERVICE CONTRACTS	1,637.73	1,762.36	1,638.48	15,500.00	1,712.97	15,500.00
710.663.5339: MISCELLANEOUS SERVICES	52,111.00	33,415.13	52,082.05	57,500.00	20,697.46	57,500.00
710.663.5359: INSURANCE POOL	32,597.51	30,956.22	36,641.03	37,500.00	38,811.15	42,000.00
710.663.5361: MAINT. OF FACILITIES	165,176.98	205,763.11	66,931.38	78,000.00	67,160.77	41,000.00
710.663.5363: MAINT. MACH/EQUIP	842.78	3,138.80	989.35	8,500.00	3,555.92	8,500.00
710.663.5364: MAINT. LICENSED VEHICLES	20,009.07	24,550.46	12,020.24	20,000.00	6,444.10	20,000.00
710.663.5365: MAINT. NON-LICENSED VEHICLES	.00	.00	154.00	.00	4,386.34	.00
710.663.5367: MAINT. COMMUNICATIONS EQUIP	.00	.00	.00	500.00	.00	500.00
710.663.5369: MAINTENANCE-OTHER	.00	.00	.00	.00	.00	.00
710.663.5373: LICENSES & PERMITS	.00	.00	.00	10,000.00	.00	10,000.00
710.663.5381: POSTAGE	56.00	30.30	174.64	200.00	.00	200.00
710.663.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
710.663.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
710.663.5398: PRINTING EXPENSE	.00	7.94	69.27	100.00	48.50	100.00
710.663.5399: OTHER EXPENSE FOR OPERATIONS	137.85	.00	166.14	200.00	128.18	200.00
SERVICES Total	278,629.82	306,091.28	184,889.87	243,400.00	154,768.66	211,300.00
OTHER DISBURSEMENTS						
710.663.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
710.663.5601: LAND PURCHASE	.00	.00	.00	.00	.00	.00
710.663.5621: WATER LINES	208,997.55	336,994.13	488,307.02	2,584,000.00	1,312,667.18	2,126,500.00
710.663.5625: UTILITY OVERSIZING EXPENSE	.00	.00	.00	75,000.00	.00	75,000.00
710.663.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
710.663.5632: VEHICLES	.00	.00	50,212.98	.00	10,453.62	.00
710.663.5633: MACHINERY & EQUIPMENT	9,656.25	48,655.79	4,832.00	23,800.00	23,135.98	196,667.00
710.663.6634: METERS	136,861.08	142,903.09	220,068.82	500,000.00	412,410.53	500,000.00
710.663.5635: HYDRANTS	2,548.03	10,000.00	3,900.00	10,000.00	.00	10,000.00
710.663.5637: COMPUTER HARDWARE/SOFTWARE	.00	269.39	6,671.28	.00	22.40	.00
710.663.5639: OTHER EQUIPMENT	.00	7,703.75	6,503.00	.00	.00	2,100.00
710.663.5651: GENERAL FIXED ASSETS	102,879.46	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	460,742.37	546,526.15	780,495.10	3,192,800.00	1,758,689.71	2,910,267.00
663: WATER DISTRIBUTION Total	1,371,258.89	1,574,511.74	1,656,772.77	4,282,776.00	2,785,312.91	3,994,261.00
710: WATER FUND Total	5,007,374.77	5,490,499.42	5,993,209.64	11,647,997.00	7,037,307.13	10,658,163.00

**2026-2030 Capital Improvement Plan
Water Distribution Division - Fund 710.663**

2/12/2026

Project	% of Total Cost	Notes	Life		2026	2027	2028	2029	2030	Fund Total	Total Project Cost 2026
			Expectancy	in Years*							
Fuel System Removal/Remediation	16%	1		35	\$2,100	\$9,000	\$62,500	\$0	\$0	\$73,600	\$ 2,100
Jet Vac (Repl. For 7319)	34%	2		15	\$196,667	\$0	\$0	\$0	\$0	\$196,667	\$ 196,667
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)	34%	2			\$0	\$0	\$0	\$0	\$27,576	\$27,576	\$ -
Annual Water Line Improvements		3		30	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$2,000,000	\$ -
W. Main/Experiment Farm		5		30	\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$ -
Meters		9			\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000	\$ 500,000
Hydrants		3			\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000	\$ 10,000
DT Streetscape/Safety Impr & Prouty - Waterline Replacement					\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000	\$ 1,600,000
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
Transit Van (Repl 6304)	34%	2			\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$ -
Loader (Repl 8146)	25%	6		15-20	\$0	\$0	\$0	\$0	\$52,500	\$52,500	\$ -
Maintenance Facility Renovation	16%	1			\$0	\$0	\$0	\$0	\$1,166,667	\$1,166,667	\$ -
Duke Park North Waterline		10			\$0	\$324,000	\$0	\$0	\$0	\$324,000	\$ -
Valve Exercising Machine		3			\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$ -
W. Market St Road Impr. Phase 3		4			\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$ -
Lead GRR Service Line Replacement					\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000	\$ -
Maintenance Facility Roof Repair	16%	7			\$0	\$0	\$78,333	\$0	\$0	\$78,333	\$ -
Dam Removal - Lower Water Mains					\$431,000	\$0	\$0	\$0	\$0	\$431,000	\$ 431,000
Total					\$2,835,267	\$1,513,000	\$1,299,264	\$1,110,000	\$2,481,743	\$9,239,274	\$ 2,835,267

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

6. Replacing 2015 loader 8146: funded split Street (25%), Water Dist (25%), Stormwater (25%), and Sewer Maint (25%)

7. 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

8. Infrared scan and visual inspection recommended a short term fix to make roof last 15+ more years; new roof is ~\$500,000; Funding split equally between Elec (101.555.), Refuse (101.635.), Street (202.781.), Storm (709.675.), Water (710.663.) & Sewer (711.673.)

9. Funding split - Water 710, Sewer 711

10. Total Cost \$360,000; 50% in Robinson Reserve Fund 631

*Estimated

SEWER FUND (Fund 711)

The City operates and maintains its own sewer (sanitary or wastewater) collection and treatment system. The sanitary sewer system consists of the Troy Wastewater Treatment Plant, which can treat up to 7.0 million gallons of sewage per day (MGD). The Plant treats sewage using a process of aerobic microorganisms and ultraviolet light, whereby solids are separated out of the water, which is then cleaned by microscopic living organisms and disinfected by passing through ultraviolet light. The Plant treats an average of 5.6 MGD from its customers. Wastewater is collected and conveyed to the Plant through approximately 140 miles of sewer mains from our approximately 11,994 residential and business customers. Over the last 20 years, the City has systematically invested in upgrades to its wastewater plant and collection system, to meet future expected demands and to comply with EPA regulations. In 2022 a major plant expansion was authorized, with an estimated cost of \$15,000,000, and work on that project continues for 2026.

Council approved a five-year sewer rate plan of a 5% increase each year for years 2023 through 2027. These rates will provide Sewer Fund stability and fund necessary and mandated projects. The projects included a \$15,000,000 plant expansion (starting in 2023), the annual sewer lining project, and the replacement of the sludge holding tank recirculating pump and blower.

The Sewer Fund is one of the City's Enterprise Funds where revenues must be spent only on the City's wastewater collection and treatment-related expenses. In addition to customers in the Troy city limits, the City treats wastewater from the adjacent areas of Miami County.

For 2026, the Sewer Fund budget includes funding for updating the Sewer Master Plan, cost of the sewer line portions of Phases 1 and 2 of the West Market Street roadway projects, half of the annual meter replacement program, and one-third of the cost of a new Jetvac.

Revenues

Sewer revenues consist of monthly charges to customers, based on the number of cubic feet of *water* consumed in a particular month (see the Revenues section of the Water Fund discussion). Sewage treated on behalf of Miami County customers is billed through an agreement between the City and Miami County. There are also charges for tap-in fees and delinquent payments. The City will receive revenues associated with the plant expansion project as reimbursement requests are submitted.

Expenditures

Expenditures include the staffing, maintenance and capital improvement costs to operate and improve the treatment plant and distribution system. Included are the personnel costs to administer the fund, maintain the plant and system, and to collect the revenues.

2026 Projected Revenues, Transfer, Sewer Fund	\$ 5,309,671
2026 Projected Expenditures, Sewer Fund	\$ <u>7,150,917</u>
Projected Addition to (Reduction from) Fund Balance	(\$ 1,841,246)

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$ 2,042,540	28.6%
Operating Expenses	\$ 3,710,360	51.9%
Capital Expenditures-Improvements	\$ <u>1,398,017</u>	19.5%
Total	\$ 7,150,917	

FUND 711 RECAP: SANITARY SEWER FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	3,149,714.95	5,579,376.34
TOTAL INCOME	8,983,551.22	5,309,671.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	8,983,551.22	5,309,671.00
TOTAL FUND RESOURCES	12,133,266.17	10,889,047.34
LESS EXPENDITURES	9,438,350.59	7,150,917.00
BALANCE	2,694,915.58	3,738,130.34
LESS TRANFERS OUT	0.00	0.00
TOTAL	2,694,915.58	3,738,130.34
ADD-RELEASE OF ENC/CARRYOVER	4,896,968.03	
FUND BALANCE 12-31	7,591,883.61	
LESS ENCUMBERED	2,012,507.27	
UNENCUMBERED BALANCE 12-31	5,579,376.34	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
711: SANITARY SEWER FUND						
LICENSE/PERMITS						
711.000.4213: MISCELLANEOUS FEES	.00	.00	.00	.00	.00	.00
LICENSE/PERMITS Total	.00	.00	.00	.00	.00	.00
INTERGOVERNMENTAL						
711.000.4335: STATE GRANTS	.00	1,494,528.39	4,607,348.28	63,671.00	2,177.86	63,671.00
711.000.4336: LOAN PROCEEDS	.00	4,125,147.86	1,219,234.96	.00	2,994,401.71	.00
INTERGOVERNMENTAL Total	.00	5,619,676.05	5,826,583.24	63,671.00	2,996,579.57	63,671.00
CHARGES FOR SERVICE						
711.000.4418: MISCELLANEOUS	.00	.00	.00	.00	.00	.00
711.000.4419: INSPECTIONS	.00	.00	.00	.00	.00	.00
711.000.4441: SEWER CHARGES	4,938,419.74	4,913,170.78	5,279,836.07	4,600,000.00	5,666,664.94	5,000,000.00
711.000.4442: SEWER-PENALTY	41,531.85	40,731.65	42,685.14	30,000.00	40,086.76	30,000.00
711.000.4443: SEWER TAP CHARGES	157,400.00	64,000.00	93,400.00	100,000.00	106,400.00	100,000.00
711.000.4444: DELINQUENT SEWER	2,635.08	1,742.56	1,558.46	1,000.00	3,511.93	1,000.00
711.000.4445: MIPP-INDUST USE DISCHRG PERMIT	8,454.65	17,261.70	18,432.13	5,000.00	2,238.16	5,000.00
CHARGES FOR SERVICE Total	5,148,441.12	5,056,906.69	5,435,711.80	4,736,000.00	5,820,901.81	5,136,000.00
MISCELLANEOUS						
711.000.4601: INTEREST EARNINGS	23,399.11	92,255.25	148,316.86	90,000.00	158,503.27	110,000.00
711.000.4613: SALE OF ASSETS	.00	1,138.00	17.00	.00	4,100.00	.00
711.000.4616: JURY FEES	.00	.00	.00	.00	.00	.00
711.000.4649: MISCELLANEOUS	2.18	15,876.10	6,912.75	.00	2,300.45	.00
711.000.4711: SALE OF BONDS	.00	.00	.00	.00	.00	.00
711.000.4712: SALE OF NOTES	.00	.00	.00	.00	.00	.00
711.000.4815: PREMIUM ON SALE OF BONDS/NOTES	.00	.00	.00	.00	.00	.00
711.000.4816: ACCRUED INT. BONDS/NOTES SOLD	.00	.00	.00	.00	.00	.00
711.000.4921: MISCELLANEOUS REIMBURSEMENTS	70.88	816.00	72.87	.00	733.82	.00
711.000.4922: MISCELLANEOUS REFUNDS	2,920.86	2,667.91	780.10	.00	432.30	.00
711.000.4925: REIMBURSE PERSONNEL EXPENSE	.00	.00	.00	.00	.00	.00
711.000.4928: DAMAGE CLAIM REIMBURSEMENT	.00	.00	.00	.00	.00	.00
711.000.4990: OPERATING TRANSFERS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	26,393.03	112,753.26	156,099.58	90,000.00	166,069.84	110,000.00
711: SANITARY SEWER FUND Total	5,174,834.15	10,789,336.00	11,418,394.62	4,889,671.00	8,983,551.22	5,309,671.00

Sewer Adm.

711.670

2/5/2026

5101
Following are portions:

- SALARIES**
Match to these salary portions in Water Adm.
- 39,770 Asst DPS&S (25%) (50% 101.113; 25% Sewer Adm)
 - 36,274 City Engineer (25%) *
 - 34,127 Asst City Engineer (25%) *
 - 25,319 Project Manager (25% ea. Engineering, Storm, Water Adm., Sewer Adm)
 - 28,667 Eng. Tech. (shared 1/3 ea. 101.108, Water Adm., Sewer Adm.)
 - 62,700 2 clerks (50%) (half Sewer Adm.)
 - 30,984 MIS Dir (25%) **
 - 17,002 MIS Tech (25%) **
 - 15,525 MIS Tech (25%) **
 - 51,677 GIS Tech (50%) (half Sewer Adm.)
 - 14,469 Communications Coordinator (20%)
- 354,514
- 10,000 Intern***
 - 364,514
 - 27,100 Retirement (50%)
 - 900 OPT OUT
 - 392,514
 - 1,725 EIP
 - 394,239
 - 500 OT
 - 394,739
- * City Engineer, Assistant City Engineer, 1 Eng. Tech 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**
- 250,000 Sewer Master Plan - Carry Over
 - 50,000 As needed
 - 3,500 Share W. Market Phase 1 Design (\$300,000 Total, \$214,000 442, \$75,000 709, \$7,500 710)
 - 3,000 Share W. Market Phase 2 Design (\$209,000 Total, \$131,500 442, \$69,500 709, \$5,000 710, \$3,000 711)
- 306,500

- 5335 **EDP CONSULTANTS**
- 5,000 As needed - Computer Consultants, Eq. Amount Shared btw 447, 709, 710, 711

- 5339 **MISCELLANEOUS SERVICES**
- 53,000 Arctic Wolf \$10,000 (\$100,000 shared btw 204, 447, 709, 710, 711)
 - Trimble (fka City Works) \$14,667 (\$44,000 shared btw 709, 710, 711)
 - Email Filtering \$2,000 (\$10,000 shared btw. 101, 204, 709, 710, 711)
 - Micro 365 \$16,000 (\$80,000 shared btw. 101, 204, 709, 710, 711)
 - ESRI \$10,333 (\$31,000 shared btw. 709, 710, 711)
 - 350 CAD Maintenance Agreement
 - 3,700 Routine as needed
- 57,050

- 5361 **MAINTENANCE OF FACILITIES**
- 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)

- 5379 **INTER/INTRA GOV'T BILLING**
- 150,000 General Fund Offset

- 5382 **SUPPORT OF COMMUNITY AGENCIES**
- 17,500 TDC

- 5522 **REMITTANCE/REVENUE COLLECTED**
- 20,000 Protection Agreement Reimbursements to other parties

FUTURE POTENTIAL PRIORITIES

- 5361 **MAINTENANCE OF FACILITIES**
- 79,000 25% of cost City Hall VAV Box Replacement Project (approx. 41 of 47), (2027)
Replacement of ceiling tiles after VAV Boxes replaced (ea. box \$7,800). \$315,000 total - share cost btw. 101, 214, 710, 711

- 5637 **COMPUTER HARDWARE/SOFTWARE**
- ? City Works Maximization (after GIS integration) (2027)

2025 Budget	2026 Budget	% Difference
1,972,151	1,992,003	1.01%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
711: SANITARY SEWER FUND						
870: SEWER ADMINISTRATION						
PERSONNEL SERVICES						
711.670.5101: FT/PT EMPLOYEES W/ PERS	268,125.42	280,223.03	307,695.74	326,978.00	337,377.49	365,413.00
711.670.5102: OVERTIME W/ PERS	727.81	641.49	828.44	500.00	28.01	500.00
711.670.5104: EDUCATIONAL INCENTIVE EXEMPT FROM FLSA	907.50	1,361.25	1,633.50	1,271.00	816.75	1,725.00
711.670.5143: TERMINATION PAY-SICK LEAVE	17,394.11	.00	.00	16,665.00	17,323.92	17,950.00
711.670.5144: TERMINATION PAY-VACATION	5,614.00	.00	2,769.50	1,340.00	3,031.30	9,150.00
711.670.5151: CITY SHARE-PERS PENSIONS	37,407.69	40,207.56	42,544.41	46,025.00	46,535.66	51,230.00
711.670.5161: LIFE INSURANCE	195.96	195.96	205.50	240.00	317.34	255.00
711.670.5162: HEALTH INSURANCE	51,137.84	53,024.14	60,156.18	65,100.00	55,006.48	64,900.00
711.670.5163: CITY'S CONTRIBUTION TO HSA	5,950.00	4,520.00	4,845.00	5,830.00	4,294.37	4,900.00
711.670.5164: WORKERS COMPENSATION	3,854.86	4,062.63	3,633.18	9,820.00	4,246.69	11,000.00
711.670.5166: MEDICARE	3,974.94	3,924.84	4,238.77	4,650.00	4,845.95	5,725.00
PERSONNEL SERVICES Total	395,289.93	388,160.90	428,550.22	478,219.00	473,823.96	532,748.00
MATERIALS & SUPPLIES						
711.670.5201: OFFICE MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
711.670.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	.00	.00	.00
711.670.5207: COMPUTER SUPPLIES	705.56	1,909.07	3,394.90	2,500.00	2,440.66	3,000.00
711.670.5231: MACH & EQUIP SUPPLIES & PARTS	.00	.00	.00	.00	.00	.00
711.670.5239: OTHER MATERIALS & SUPPLIES	268.89	296.00	775.90	300.00	126.18	300.00
711.670.5243: SAFETY CLOTHING/EQUIPMENT	.00	.00	.00	.00	.00	.00
711.670.5251: LICENSED VEHICLE SUPPLY/PARTS	.00	.00	.00	.00	.00	.00
711.670.5254: FUEL-GASOLINE	555.44	287.27	343.02	500.00	212.82	500.00
711.670.5255: NON-LICENSED MACH & EQUIP	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	1,529.89	2,492.34	4,513.82	3,300.00	2,779.66	3,800.00
SERVICES						
711.670.5302: RENT/LEASE DF EQUIP/MACH	.00	.00	.00	500.00	.00	500.00
711.670.5309: RENT/LEASE-OTHER	.00	.00	.00	500.00	.00	500.00
711.670.5316: TELEPHONE	.00	.00	.00	2,000.00	.00	.00
711.670.5321: TRAVEL, LODGING, MEALS	.00	.00	.00	400.00	.00	400.00
711.670.5322: TRAINING/REGISTRATION FEES	50.00	160.25	.00	400.00	.00	400.00
711.670.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	.00	.00
711.670.5324: MEMBERSHIPS	.00	.00	530.00	500.00	445.00	500.00
711.670.5331: ARCHITECTS AND ENGINEERS	303,765.80	247,124.86	375,461.67	303,500.00	.00	306,500.00
711.670.5332: ATTORNEYS	5,888.00	.00	.00	.00	.00	.00
711.670.5333: ACCOUNTING/AUDITING	.00	.00	.00	.00	.00	.00
711.670.5334: MANAGEMENT CONSULTANTS	2,248.76	2,545.76	2,464.38	2,500.00	2,193.64	2,500.00
711.670.5335: EDP CONSULTANTS	.00	2,250.00	.00	.00	.00	5,000.00
711.670.5338: PERSONAL SERVICE CONTRACTS	.00	.00	.00	.00	.00	.00
711.670.5339: MISCELLANEOUS SERVICES	1,279.27	1,305.26	9,577.45	3,700.00	15,045.97	57,050.00
711.670.5352: CASUALTY INSURANCE	.00	.00	.00	.00	.00	.00
711.670.5359: INSURANCE POOL	28,975.56	27,516.64	32,569.80	30,000.00	34,498.80	30,000.00
711.670.5361: MAINT. OF FACILITIES	.00	.00	.00	.00	.00	15,355.00
711.670.5363: MAINT. MACH/EQUIP	32,286.87	15,194.20	35,870.63	28,600.00	22,460.72	28,600.00
711.670.5364: MAINT. LICENSED VEHICLES	.00	.00	373.95	.00	.00	.00
711.670.5367: MAINT. COMMUNICATIONS EQUIP	.00	.00	.00	.00	.00	.00
711.670.5373: LICENSES & PERMITS	.00	.00	.00	.00	.00	5,000.00
711.670.5374: AUDITOR/TREAS. FEES	125.50	103.21	80.01	.00	184.41	.00
711.670.5379: OTHER INTER/INTRA GOVT BILLING	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
711.670.5381: POSTAGE	.00	.00	.00	.00	.00	.00
711.670.5382: SUPPORT OF COMMUNITY AGENCIES	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00
711.670.5383: TAXES & ASSESSMENTS	6.00	6.00	6.00	.00	6.00	.00
711.670.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	100.00	.00	100.00
711.670.5386: ADVERTISING	.00	.00	.00	.00	.00	.00
711.670.5389: OTHER COMMUNICATION EXPENSE	2,580.36	1,613.20	2,420.99	6,000.00	2,726.53	6,000.00
711.670.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
711.670.5398: PRINTING EXPENSE	.00	.00	.00	1,000.00	.00	1,000.00
711.670.5399: OTHER EXPENSE FOR OPERATIONS	50.58	45,088.00	.00	.00	.00	.00
SERVICES Total	544,754.70	510,407.18	626,854.88	547,200.00	245,061.07	626,905.00
OTHER DISBURSEMENTS						
711.670.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
711.670.5511: REFUND-CURRENT YR REVENUE	.00	.00	.00	.00	.00	.00
711.670.5522: REMITTANCE/ REVENUE COLLECTED	.00	.00	.00	20,000.00	.00	20,000.00
711.670.5524: ACCRUED INTEREST	793.60	852.14	1,044.93	5,000.00	1,164.03	5,000.00
711.670.5527: PREMIUM ON INVESTMENTS	.00	456.62	338.01	5,000.00	229.58	5,000.00
OTHER DISBURSEMENTS Total	793.60	1,308.76	1,380.94	30,000.00	1,393.61	30,000.00
CAPITAL OUTLAY						
711.670.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
711.670.5632: VEHICLES	.00	.00	.00	.00	.00	.00
711.670.5633: MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00	.00
711.670.5637: COMPUTER HARDWARE/SOFTWARE	5,570.99	12,240.19	9,219.22	110,850.00	78,359.43	.00
711.670.5639: OTHER EQUIPMENT	.00	34,168.12	7,874.77	.00	.00	.00
CAPITAL OUTLAY Total	5,570.99	46,408.31	17,093.99	110,850.00	78,359.43	.00
DEBT SERVICE						
711.670.5411: PRINCIPAL PYMT-NOTES	.00	.00	.00	.00	.00	.00
711.670.5413: PRINCIPAL PYMT-BONDS	608,136.40	80,000.00	85,000.00	90,000.00	90,000.00	90,000.00
711.670.5415: PRINCIPAL PYMT-OWDA LOAN	13,294.14	27,239.68	174,303.31	322,885.00	326,944.43	323,517.00
711.670.5421: INTEREST PYMT-NOTES	.00	.00	.00	.00	.00	.00
711.670.5423: INTEREST PYMT-BONDS	71,653.96	66,450.00	63,250.00	59,850.00	59,850.00	56,250.00
711.670.5425: INTEREST PYMT-OWDA LOAN	6,409.65	5,611.94	168,456.39	329,847.00	325,725.39	328,783.00
DEBT SERVICE Total	699,494.15	179,301.82	491,009.70	802,582.00	802,519.82	798,550.00
670: SEWER ADMINISTRATION Total	1,647,433.26	1,128,079.31	1,569,403.55	1,972,151.00	1,603,937.55	1,992,003.00

2026-2030 Capital Improvement Plan Sewer Administration - Fund 711.670

2/12/2026

Project	% of Total Cost	Notes	Life	2026	2027	2028	2029	2030	Total	Total Project Cost 2026
			Expectancy in Years*							
Annual Sewer Improvements Design/as needed			50+	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$ 50,000
Laboratory Improvement Design		1	30	\$0	\$35,000	\$0	\$0	\$0	\$35,000	\$ -
Sewer Collection Master Plant\Modeling		4		\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$ 250,000
GIS Infrastructure Upgrade		2		\$0	\$125,000	\$0	\$0	\$0	\$125,000	\$ -
W. Market St Road Impr. Phase 1		3		\$3,500	\$0	\$0	\$0	\$0	\$3,500	\$ 3,500
W. Market St Road Impr. Phase 2				\$3,000	\$0	\$0	\$0	\$0	\$3,000	\$ 3,000
WWTP Low Voltage Switchgear Design				\$0	\$0	\$0	\$122,000	\$0	\$122,000	\$ -
W. Market St Road Impr. Phase 3				\$0	\$4,000	\$0	\$0	\$0	\$4,000	\$ -
City Hall VAV Box Replacement Project		5		\$0	\$79,000	\$0	\$0	\$0	\$79,000	\$ -
LED Lighting Project		6		\$15,355	\$0	\$0	\$0	\$0	\$15,355	\$ 15,355
Total				\$321,855	\$293,000	\$50,000	\$172,000	\$50,000	\$886,855	\$321,855

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, TIF 444, Storm Water 709, Water 710, Sewer 711
4. Carryover from 2025 Budget
5. 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
6. 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

2/5/2026

5101	SALARIES	
	29,182 Fiscal Manager	25%
	68,781 2 Account Analysts	50%
	95,835 3 Account Rep	50%
	4,725 Opt Out	50%
	198,523	
	1,000 OT	
	199,523	

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	
	12,075 Outsourcing bill print	
	8,400 New Bank Fees - Offset by Revenues; shared btw Gen Fund 50%, Water & Sewer B&C 25% ea.	
	20,475	

5363	MAINTENANCE & REPAIRS	
	12,550 CMI Software Support; CMII Hardware maintenance/ support; EZ Scan; Hosted Utility Connections	

5381	POSTAGE	
	44,000 Direct payment to Post Office for outsourced bills	

2025 Budget	2026 Budget	% Difference
329,622	344,323	4.46%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
671: SEWER BILLING & COLLECTION						
PERSONNEL SERVICES						
711.671.5101: FT/PT EMPLOYEES W/ PERS	120,508.96	126,170.20	143,190.28	178,317.00	152,520.81	198,523.00
711.671.5102: OVERTIME W/ PERS	.00	.00	.00	1,000.00	.00	1,000.00
711.671.5143: TERMINATION PAY-SICK LEAVE	.00	.00	.00	.00	4,410.12	.00
711.671.5144: TERMINATION PAY-VACATION	.00	.00	.00	.00	1,301.42	.00
711.671.5151: CITY SHARE-PERS PENSIONS	16,264.20	17,332.24	19,387.88	25,105.00	20,585.64	28,000.00
711.671.5161: LIFE INSURANCE	159.00	159.00	159.00	190.00	235.75	200.00
711.671.5162: HEALTH INSURANCE	23,545.29	25,197.78	27,700.68	30,275.00	14,552.81	15,075.00
711.671.5163: CITY'S CONTRIBUTION HSA	2,025.00	1,682.50	1,679.17	2,350.00	1,575.00	4,725.00
711.671.5164: WORKERS COMPENSATION	2,076.86	2,031.61	1,494.26	5,380.00	2,098.98	6,000.00
711.671.5166: MEDICARE	1,608.00	1,704.57	1,928.35	2,600.00	2,254.57	2,900.00
PERSONNEL SERVICES Total	166,187.31	174,257.90	195,519.40	245,217.00	199,535.10	256,423.00
MATERIALS & SUPPLIES						
711.671.5201: OFFICE MATERIAL & SUPPLIES	865.05	1,360.51	703.70	2,600.00	1,221.22	1,950.00
711.671.5202: REPRODUCTION/PRINTING/PHOTO	1,061.66	1,053.30	1,779.76	1,315.00	1,629.46	1,500.00
711.671.5207: COMPUTER SUPPLIES	528.96	500.21	58.37	1,650.00	80.39	2,150.00
711.671.5231: MACH & EQUIP SUPPLIES & PARTS	.00	.00	.00	.00	.00	.00
711.671.5239: OTHER MATERIALS & SUPPLIES	190.22	14.80	179.96	300.00	.00	300.00
MATERIALS & SUPPLIES Total	2,645.89	2,928.82	2,721.79	5,865.00	2,931.07	5,900.00
SERVICES						
711.671.5302: RENT/LEASE OF EQUIP/MACH	298.50	597.00	664.50	2,300.00	216.75	2,300.00
711.671.5309: RENT/LEASE OTHER	.00	.00	.00	300.00	.00	300.00
711.671.5321: TRAVEL, LODGING, MEALS	32.50	22.50	42.25	150.00	11.25	150.00
711.671.5322: TRAINING/REGISTRATION FEES	25.00	.00	6.25	150.00	132.75	150.00
711.671.5323: SUBSCRIPTION/PUBLICATION	27.75	.00	37.50	75.00	37.50	75.00
711.671.5338: PERSONAL SERVICE CONTRACTS	.00	.00	.00	2,000.00	.00	2,000.00
711.671.5339: MISCELLANEOUS SERVICES	44,038.16	37,507.57	35,225.01	19,500.00	11,117.32	20,475.00
711.671.5341: COURT COSTS	.00	.00	.00	.00	.00	.00
711.671.5383: MAINT. MACH/EQUIP	7,254.45	7,007.37	7,491.88	12,065.00	8,007.48	12,550.00
711.671.5381: POSTAGE	750.00	500.00	14,245.62	42,000.00	33,608.41	44,000.00
711.671.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
711.671.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
711.671.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	486.50	.00	737.00	.00
SERVICES Total	52,426.38	45,634.44	56,199.49	78,540.00	53,868.46	62,000.00
OTHER DISBURSEMENTS						
711.671.5511: REFUND-CURRENT YR REVENUE	.00	.00	.00	.00	.00	.00
711.671.5542: PETTY CASH ESTAB/INCRSD/DECRSD	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
711.671.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
711.671.5637: COMPUTER HARDWARE/SOFTWARE	.00	.00	417.00	.00	2,160.08	.00
711.671.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	417.00	.00	2,160.08	.00
671: SEWER BILLING & COLLECTION Total	221,259.56	222,821.16	256,857.68	329,622.00	258,494.71	344,323.00

Sewer Treatment Plant

711.672

2/5/2026

5101

SALARIES
 116,566 Superintendent
 104,383 Assistant Superintendent
 83,888 Operations Technician
 337,505 4 Operator/Mechanics
 642,342
 715 EIP
 643,057
 94,770 Retirement
 737,827
 13,000 OT
 750,827

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
 12,000 Data Base Software Suite Renewal
 1,500 Sludge Analysis, DMRQA Study, etc.
 1,850 Misc. (rodent control, annual ADT, Misc.)
 72,350

5361

MAINTENANCE OF FACILITIES
 15,000 Misc. Concrete Repairs and Caulking
 10,000 Misc. Maintenance Needs
 8,000 Service Agreement Generators (Price Increase Load Bank Testing)
 4,000 Calibration of Plant Gas Monitoring Equipment
 7,000 Lighting Upgrades
 5,000 Minor Plumbing/Electrical Needs
 15,000 Annual Valve Replacement Program (CIP)
 25,000 Annual Lift Station Upgrade (CIP)
 89,000

5363

MAINTENANCE OF MACHINERY/EQ
 7,500 Electric Motor Repairs
 9,000 Screw Pump Back Stop Repairs
 7,500 Fabrication, machine tooling
 7,500 Flow Meter Calibrations and Repairs (Addition of Sewer Flow Meters)
 680 Annual Hoist & Crane OSHA Inspection
 2,000 Electrical Infrared Testing
 10,000 Circuit Breaker Service and Transformer Analysis
 1,800 Switchgear Battery Maintenance (New Requirement)
 68,000 Maintenance of Equip.
 1,000 Scale Inspection
 1,800 Servicing of UVAS Probes (New Requirement)
 20,000 Service Agreement Blowers
 21,000 Arc Flash Study & Short Circuit Study
 157,780

5399

OTHER EXPENSES FOR OPERATION
 910,000 Annual sludge management agreement

5633

MACHINERY & EQUIPMENT
 180,000 Rebuild Parkson Screen #1 (screen 1 of 2)
 325,000 Replace 350kw Portable Generator
 25,750 Electric Valve Opener (yr. 3 of 7 yr. project)
 40,000 Spare Bottom Bearing Assembly for Screw Pumps
 20,600 Replace Air Condition Unit Blower Building MCC Room
 25,000 Low Voltage Switchgear Spare Breaker Rebuild
 616,350

FUTURE POTENTIAL PRIORITIES

5361

MTN. FACILITIES
 27,000 Annual Lift Station Upgrades (2027-2030)
 150,000 Replace Solids Building Basement Steps (2027)
 70,000 Heating Unit Disinfection Building Replacement (2027)

5633

MACHINERY & EQUIPMENT
 75,000 Replace 1999 Skid Steer (2027)

2025 Budget	2026 Budget	% Difference
3,683,499	3,581,287	-2.77%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
672: SEWER TREATMENT						
PERSONNEL SERVICES						
711.672.5101: FT/PT EMPLOYEES W/ PERS	502,283.24	548,214.38	589,085.03	608,234.00	626,776.87	642,342.00
711.672.5102: OVERTIME W/ PERS	3,451.17	4,350.83	2,286.98	13,000.00	4,495.83	13,000.00
711.672.5104: EDUCATIONAL INCENTIVE	715.00	715.00	715.00	715.00	715.00	715.00
711.672.5143: TERMINATION PAY-SICK LEAVE	.00	.00	.00	.00	.00	61,145.00
711.672.5144: TERMINATION PAY-VACATION	.00	.00	.00	.00	.00	33,625.00
711.672.5151: CITY SHARE-PERS PENSIONS	69,755.37	76,527.01	81,839.47	87,080.00	86,787.08	91,850.00
711.672.5161: LIFE INSURANCE	418.70	445.20	445.20	455.00	655.30	455.00
711.672.5162: HEALTH INSURANCE	128,441.73	123,101.16	126,318.64	133,670.00	132,293.54	136,800.00
711.672.5163: CITYS CONTRIBUTION HSA	15,136.00	11,450.00	8,150.00	12,600.00	9,650.00	14,400.00
711.672.5164: WORKERS COMPENSATION	7,508.90	5,659.74	6,360.06	18,700.00	9,107.95	22,000.00
711.672.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
711.672.5166: MEDICARE	6,750.73	7,363.73	7,996.10	9,040.00	6,567.26	10,900.00
PERSONNEL SERVICES Total	732,460.84	777,827.05	823,196.48	883,494.00	879,048.83	1,027,232.00
MATERIALS & SUPPLIES						
711.672.5201: OFFICE MATERIAL & SUPPLIES	1,150.45	2,544.46	1,562.40	2,000.00	2,809.99	2,000.00
711.672.5203: MEDICAL SUPPLIES	660.88	898.73	1,321.92	1,000.00	1,540.49	1,500.00
711.672.5204: NON-CAPITALIZED EQUIPMENT/TOOL	.00	.00	.00	.00	.00	.00
711.672.5205: CHEMICALS	27,472.72	35,200.04	29,672.87	35,200.00	28,200.36	35,200.00
711.672.5207: COMPUTER SUPPLIES	2,283.04	3,307.32	5,010.19	2,500.00	742.83	3,000.00
711.672.5209: TRAINING SUPPLIES	.00	.00	.00	.00	.00	.00
711.672.5213: BUILDING MAINTENANCE SUPPLIES	16,784.77	6,628.25	12,577.03	12,500.00	13,125.86	12,500.00
711.672.5231: MACH & EQUIP SUPPLIES & PARTS	51,530.57	37,168.69	66,860.94	75,000.00	67,473.84	75,000.00
711.672.5239: OTHER MATERIALS & SUPPLIES	24,488.37	24,611.27	21,077.92	25,000.00	26,285.40	25,000.00
711.672.5241: UNIFORM ALLOWANCE	4,900.00	4,550.00	4,900.00	5,250.00	5,250.00	5,250.00
711.672.5243: SAFETY CLOTHING/EQUIPMENT	2,229.38	4,908.66	5,453.12	4,000.00	2,158.19	4,000.00
711.672.5251: LICENSED VEHICLE SUPPLY/PARTS	938.53	190.88	421.69	2,000.00	1,544.38	2,000.00
711.672.5253: FUEL-DIESEL	3,325.09	1,748.55	1,162.49	4,000.00	3,203.10	4,000.00
711.672.5254: FUEL-GASOLINE	6,244.31	4,361.01	4,075.34	8,000.00	3,331.67	8,000.00
711.672.5255: NON-LICENSED MACH & EQUIP	493.31	444.23	214.70	1,500.00	321.82	1,500.00
711.672.5256: CONSUMABLE SUPPLIES	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	142,501.42	128,580.09	154,310.61	177,950.00	155,987.93	178,950.00
SERVICES						
711.672.5302: RENT/LEASE OF EQUIP/MACH	.00	191.98	.00	1,000.00	263.39	1,000.00
711.672.5309: RENT/LEASE-OTHER	404.00	404.00	454.00	500.00	404.00	500.00
711.672.5311: NATURAL GAS	8,782.95	6,859.38	4,224.83	9,000.00	12,847.53	20,000.00
711.672.5312: ELECTRICITY	233,301.50	241,759.81	241,969.37	350,000.00	393,327.45	350,000.00
711.672.5313: WATER/SEWER	21,229.49	21,502.74	21,246.31	24,000.00	20,635.28	24,000.00
711.672.5315: FUEL OIL-HEATING	5,424.94	2,095.80	1,667.58	5,500.00	3,264.15	5,500.00
711.672.5316: TELEPHONE	7,621.92	6,659.74	7,268.48	9,000.00	6,665.26	9,000.00
711.672.5321: TRAVEL, LODGING, MEALS	.00	25.00	.00	.00	30.00	.00
711.672.5322: TRAINING/REGISTRATION FEES	3,365.05	1,916.37	3,975.42	4,000.00	1,626.81	4,000.00
711.672.5323: SUBSCRIPTION/PUBLICATION	.00	239.88	.00	.00	.00	.00
711.672.5324: MEMBERSHIPS	475.00	380.00	285.00	400.00	346.00	400.00
711.672.5331: ARCHITECTS AND ENGINEERS	.00	.00	.00	.00	.00	.00
711.672.5338: PERSONAL SERVICE CONTRACTS	21,864.22	20,658.56	22,423.17	31,500.00	24,113.98	31,500.00
711.672.5339: MISCELLANEOUS SERVICES	37,640.37	51,169.75	49,330.72	72,350.00	49,587.65	72,350.00
711.672.5359: INSURANCE POOL	38,719.45	34,395.80	40,712.25	45,000.00	43,123.50	47,000.00
711.672.5361: MAINT. OF FACILITIES	195,202.62	59,701.36	180,201.10	481,800.00	100,746.98	69,000.00
711.672.5363: MAINT. MACH/EQUIP	74,294.94	97,602.26	121,025.58	139,780.00	90,718.68	157,780.00
711.672.5364: MAINT. LICENSED VEHICLES	9,429.82	9,375.69	2,926.77	9,000.00	9,265.11	9,000.00
711.672.5365: MAINT. NON-LICENSED VEHICLES	103.00	340.39	2,440.32	1,000.00	7,628.91	3,000.00
711.672.5367: MAINT. COMMUNICATIONS EQUIP	.00	2,850.00	.00	1,050.00	.00	1,050.00
711.672.5369: MAINTENANCE-OTHER	.00	.00	.00	.00	.00	.00
711.672.5373: LICENSES & PERMITS	28,818.42	13,973.41	8,643.47	16,275.00	9,297.17	16,275.00
711.672.5381: POSTAGE	139.52	26.54	376.68	400.00	1,147.44	400.00
711.672.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
711.672.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	500.00	.00	500.00
711.672.5390: TRANSFER STATION/DISPOSAL FEES	4,743.88	4,434.37	4,966.82	6,000.00	6,475.52	8,000.00
711.672.5398: PRINTING EXPENSE	.00	.00	.00	500.00	.00	500.00
711.672.5399: OTHER EXPENSE FOR OPERATIONS	894,618.81	845,223.42	1,067,351.68	1,210,000.00	1,014,133.44	910,000.00
SERVICES Total	1,586,177.90	1,521,788.35	1,781,689.71	2,418,555.00	1,795,648.25	1,758,755.00
OTHER DISBURSEMENTS						
711.672.5541: REIMBURSEMENTS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
711.672.5802: LAND IMPROVEMENTS	.00	.00	.00	.00	.00	.00
711.672.5611: BUILDINGS	.00	.00	.00	.00	.00	.00
711.672.5612: STRUCTURES OTHER THAN BLDGS	.00	.00	.00	.00	.00	.00
711.672.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
711.672.5832: VEHICLES	.00	.00	.00	.00	.00	.00
711.672.5833: MACHINERY & EQUIPMENT	.00	4,988,847.00	5,924,432.83	203,500.00	161,439.52	616,350.00
711.672.5837: COMPUTER HARDWARE/SOFTWARE	673.00	13,172.54	2,753.69	.00	826.52	.00
711.672.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	673.00	5,000,019.54	5,927,186.52	203,500.00	162,266.04	616,350.00
672: SEWER TREATMENT Total	2,461,813.16	7,428,195.03	8,686,383.32	3,663,499.00	2,992,951.05	3,581,287.00

**2026-2030 Capital Improvement Plan
Waste Water Treatment Plant - Fund 711.672**

2/12/2026

Project	% of Total Cost	Notes	Life	2026	2027	2028	2029	2030	Total	Total Project Cost 2026
			Expectancy in Years*							
Plant Valve Replacement			10	\$15,000	\$15,000	\$15,000	\$15,500	\$15,500	\$76,000	\$ 15,000
Lift station Upgrades			20+	\$25,000	\$27,000	\$27,000	\$27,000	\$27,000	\$133,000	\$ 25,000
Electric Valve Openers		1	20	\$25,750	\$26,550	\$27,350	\$28,175	\$29,000	\$136,825	\$ 25,750
Rebuild Parkson Screen #1		2	20	\$180,000	\$0	\$0	\$0	\$0	\$180,000	\$ 180,000
Replace 350KW Portable Generator		3	20	\$325,000	\$0	\$0	\$0	\$0	\$325,000	\$ 325,000
Spare Bottom Bearing for Screw Pumps		4	8	\$40,000	\$0	\$0	\$0	\$0	\$40,000	\$ 40,000
Replace AC Blower Building MCC Room			10+	\$20,600	\$0	\$0	\$0	\$0	\$20,600	\$ 20,600
Low Voltage Switchgear Spare Breaker			20+	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$ 25,000
Replace 1999 Skid steer			15	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$ -
Carbon Replacement Odor Control Units			10	\$0	\$86,000	\$0	\$0	\$0	\$86,000	\$ -
2000 Gallon Diesel Fuel Tank & Concrete Pad		5	20	\$0	\$35,000	\$0	\$0	\$0	\$35,000	\$ -
Replace Process Water Pumps			20	\$0	\$40,000	\$0	\$0	\$0	\$40,000	\$ -
Paint Handrails, Primary & Aeration Tanks			10	\$0	\$29,000	\$0	\$0	\$0	\$29,000	\$ -
Light Pole Painting			10	\$0	\$60,000	\$0	\$0	\$0	\$60,000	\$ -
Solids Building Basement Steps Replacement		6	20	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$ -
Heating Unit Disinfection Building Replacement		7	20+	\$0	\$70,000	\$0	\$0	\$0	\$70,000	\$ -
Laboratory Improvements			30	\$0	\$0	\$335,000	\$0	\$0	\$335,000	\$ -
4" Portable Water Pump Replacement		8	20	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$ -
Cargo Trailer Enclosed 6'X12'		9	10	\$0	\$0	\$15,000	\$0	\$0	\$15,000	\$ -
Mower 70" Diesel			10	\$0	\$0	\$40,000	\$0	\$0	\$40,000	\$ -
36" Effluent Magnetic Flow Meter		10	20	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$ -
Replace 25kw Portable Generator		11	20	\$0	\$0	\$0	\$75,000	\$0	\$75,000	\$ -
EQ Basin Improvements			20	\$0	\$0	\$0	\$250,000	\$0	\$250,000	\$ -
Tunnel Top Recoating			10	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$ -
Solids Building Ventilation Improvement			20	\$0	\$0	\$0	\$150,000	\$0	\$150,000	\$ -
Gate Opener Replacement			10	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$ -
Sandblasting & Painting Headworks Crane Framing			10	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$ -
Primary Tanks Drive Units Replacement			20	\$0	\$0	\$0	\$0	\$55,000	\$55,000	\$ -
Low Voltage Switchgear Upgrade		12	50	\$0	\$0	\$0	\$0	\$1,220,000	\$1,220,000	\$ -
Replace Switchgear Batteries & Charger			10	\$0	\$0	\$0	\$0	\$60,000	\$60,000	\$ -

Spare Pump Addison Lift Station	20	\$0	\$0	\$0	\$0	\$40,000	\$40,000	\$	-
Headworks Exhaust Fan Replacement	20	\$0	\$0	\$0	\$0	\$38,000	\$38,000		
Spare Mixer Aeration Tank	20	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$	-
Total		\$ 656,350	\$ 613,550	\$ 509,350	\$ 855,675	\$ 1,494,500	\$4,129,425	\$	656,350

1. Electric valve openers will now be replaced one at a time instead of all at once. These valve openers are at the end of their useful life.
2. #1 Parkson Screen was installed in 1996 and has not been rebuilt. #2 Parkson Screen was rebuilt in 2020.
3. The plants portable 350KW generator was purchased in 1992 and some parts for this unit are no longer being made.
4. This spare bearing is for Screw Pumps #5-8.
5. This will provide an emergency fuel source for the plants 1500kw generator.
6. 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.
7. Building heating unit is 50 years old and needs to be replaced for reliability.
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. Low Voltage Switchgear was installed in 1974.

*Estimated

Sewer Maintenance

2/5/2026

711.673

5101		<p>SALARIES</p> <p>29,579 1/4 Utility Foreman (1/4 709, 1/2 Water)</p> <p>28,253 1/3 Lead Utilities Operator (2/3 709)</p> <p>26,268 1/3 of 1 Medium Equipment Operator Grandfathered (2/3 709)</p> <p>64,858 1/3 of 3 Utility Operators (2/3 709)</p> <p>148,958</p> <p style="padding-left: 20px;">3,500 OT</p> <p>152,458</p> <p style="padding-left: 20px;">19,450 Retirement (1/3)</p> <p>171,908</p>	
5339		<p>MISCELLANEOUS SERVICES</p> <p>50,000 Root Control Materials (price increase)</p>	
5361		<p>MAINTENANCE OF FACILITIES</p> <p>10,000 Lift Station parts/repairs</p> <p>10,000 Share of annual Maintenance Facility maintenance</p> <p>50,000 Annual Point Repair/Maintenance</p> <p>70,000</p>	
5622		<p>SEWER LINES</p> <p>30,000 W. Market Ph 1 (shared btw 442, 709, 710, 711)</p> <p>30,000 W. Market Ph 2 (shared btw 442, 709, 710, 711)</p> <p>60,000</p>	
5625		<p>OVERSIZING</p> <p>25,000 Routine</p>	
5633		<p>MACHINERY & EQUIPMENT</p> <p>196,667 Replace Jet Vac, Shared w/ Storm (709), Water (710), Sewer (711)</p>	
5634		<p>METERS</p> <p>500,000 Half cost of meter replacement program (half in 710.663) includes meters & radio read transmitter devices (yr. 8 of 15 yr. replacement)</p>	
5639		<p>MACHINERY & EQUIPMENT</p> <p>2,100 Fuel Gauge Replacement - Funding split btw. Elec (101.555), Refuse (101.635), Street (202), Storm (709), Water (710.663), Sewer (711.673),</p>	
FUTURE POTENTIAL PRIORITIES			
5639		<p>OTHER EQUIPMENT</p> <p>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</p> <p style="text-align: right;">(2027)</p> <p>9,000 Fuel System Removal/Remediation/Replacement Funding shared btw. Elec (101.555.), Refuse (101.635.), Street (202), Storm (709), Water (710.663), Sewer (711.673)</p> <p style="text-align: right;">(2027)</p> <p>20,000 Paving Box Attachment Funding shared btw. Street (202), Storm (709), Water (710.663), and Sewer (711.673)</p> <p style="text-align: right;">(2027)</p>	

2025 Budget	2026 Budget	% Difference
966,318	1,233,304	27.63%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
673: SEWER MAINTENANCE						
PERSONNEL SERVICES						
711.673.5101: FT/PT EMPLOYEES W/ PERS	116,636.32	136,155.49	142,701.68	141,475.00	178,602.56	148,958.00
711.673.5102: OVERTIME W/ PERS	24,328.39	3,002.69	2,996.85	3,500.00	8,151.24	3,500.00
711.673.5143: TERMINATION PAY-SICK LEAVE	12,651.60	.00	.00	.00	.00	13,135.00
711.673.5144: TERMINATION PAY-VACATION	6,625.73	.00	.00	.00	.00	6,315.00
711.673.5151: CITY SHARE-PERS PENSIONS	19,759.12	19,401.76	20,042.03	20,300.00	25,747.18	21,253.00
711.673.5161: LIFE INSURANCE	152.33	104.88	106.97	148.00	172.55	126.00
711.673.5162: HEALTH INSURANCE	25,284.66	34,469.19	32,097.51	27,340.00	26,422.11	22,955.00
711.673.5163: CITY'S CONTRIBUTION HSA	3,499.44	2,388.00	1,956.50	3,245.00	1,959.75	2,400.00
711.673.5164: WORKERS COMPENSATION	2,365.96	2,505.31	1,934.27	4,350.00	1,883.73	5,000.00
711.673.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
711.673.5166: MEDICARE	2,227.59	1,907.99	2,000.91	2,110.00	2,580.32	2,495.00
PERSONNEL SERVICES Total	213,551.34	199,935.31	203,838.72	202,466.00	245,519.44	226,137.00
MATERIALS & SUPPLIES						
711.673.5201: OFFICE MATERIAL & SUPPLIES	225.64	364.59	154.79	500.00	66.75	500.00
711.673.5202: REPRODUCTION/PRINTING/PHOTO	.00	.00	.00	.00	.00	.00
711.673.5203: MEDICAL SUPPLIES	230.95	257.23	253.14	300.00	105.78	300.00
711.673.5204: NON-CAPITALIZED EQUIP/TOOLS	.00	929.99	.00	1,000.00	2,014.22	1,000.00
711.673.5205: CHEMICALS	700.00	.00	.00	2,500.00	.00	2,500.00
711.673.5207: COMPUTER SUPPLIES	418.20	1,726.64	1,053.87	800.00	874.56	800.00
711.673.5213: BUILDING MAINTENANCE SUPPLIES	658.95	456.97	1,668.44	2,500.00	563.99	2,500.00
711.673.5215: STREET MAINTENANCE SUPPLIES	3,331.55	5,721.55	4,687.19	9,150.00	5,428.52	9,500.00
711.673.5231: MACH & EQUIP SUPPLIES & PARTS	3,308.14	2,491.68	7,368.11	11,000.00	3,125.80	11,000.00
711.673.5234: UTIL LINE MAINT SUPPLIES/PARTS	6,343.75	2,860.71	4,887.68	10,000.00	547.42	1,000.00
711.673.5235: METER MAINT SUPPLIES/PARTS	2,492.48	.00	3,487.80	1,000.00	460.70	1,000.00
711.673.5239: OTHER MATERIALS & SUPPLIES	3,236.70	2,087.52	1,476.71	2,500.00	4,101.32	2,500.00
711.673.5241: UNIFORM ALLOWANCE	1,415.75	1,099.00	1,330.00	2,200.00	1,927.50	2,700.00
711.673.5243: SAFETY CLOTHING/EQUIPMENT	950.74	1,196.50	1,126.66	1,500.00	1,043.48	1,500.00
711.673.5251: LICENSED VEHICLE SUPPLY/PARTS	5,111.08	2,781.91	3,567.10	.00	2,119.64	.00
711.673.5253: FUEL-DIESEL	8,174.28	6,826.63	6,760.02	8,200.00	5,746.80	7,000.00
711.673.5254: FUEL-GASOLINE	5,354.29	4,923.28	4,297.84	7,500.00	3,890.99	6,000.00
711.673.5255: NON-LICENSED MACH & EQUIP	352.31	1,941.00	68.58	1,000.00	722.31	1,000.00
MATERIALS & SUPPLIES Total	42,306.77	35,665.20	42,207.93	61,650.00	32,759.76	50,800.00
SERVICES						
711.673.5302: RENT/LEASE OF EQUIP/MACH	.00	.00	.00	1,000.00	.00	1,000.00
711.673.5309: RENT/LEASE-OTHER	.00	.00	.00	.00	.00	.00
711.673.5311: NATURAL GAS	1,543.45	1,307.02	1,148.87	4,000.00	2,377.97	4,000.00
711.673.5312: ELECTRICITY	1,937.44	1,777.90	2,014.77	3,600.00	3,177.62	4,000.00
711.673.5313: WATER/SEWER	.00	.00	.00	.00	.00	.00
711.673.5316: TELEPHONE	1,210.35	1,109.96	1,211.44	1,200.00	1,110.88	1,200.00
711.673.5321: TRAVEL, LODGING, MEALS	68.22	.00	.00	1,200.00	56.81	1,200.00
711.673.5322: TRAINING/REGISTRATION FEES	1,388.08	2,030.58	459.67	3,000.00	2,809.38	3,000.00
711.673.5323: SUBSCRIPTION/PUBLICATION	.00	.00	.00	.00	.00	.00
711.673.5324: MEMBERSHIPS	111.38	104.12	218.24	1,200.00	22.93	1,200.00
711.673.5331: ARCHITECTS AND ENGINEERS	.00	.00	4,977.21	.00	.00	.00
711.673.5338: PERSONAL SERVICE CONTRACTS	1,637.74	1,762.36	1,638.48	2,500.00	1,712.98	2,500.00
711.673.5339: MISCELLANEOUS SERVICES	21,399.62	20,942.11	31,177.44	30,000.00	30,653.28	50,000.00
711.673.5359: INSURANCE POOL	7,243.89	6,879.16	8,142.45	6,000.00	8,624.70	6,000.00
711.673.5361: MAINT. OF FACILITIES	62,375.79	8,882.84	16,732.41	50,000.00	58,956.02	70,000.00
711.673.5363: MAINT. MACH/EQUIP	3,437.40	6,818.18	6,233.11	9,800.00	3,620.87	9,800.00
711.673.5364: MAINT. LICENSED VEHICLES	44,732.20	12,462.00	10,129.18	17,000.00	42,497.09	17,000.00
711.673.5365: MAINT. NON-LICENSED VEHICLES	25.73	.00	136.95	2,000.00	2,177.91	2,000.00
711.673.5367: MAINT. COMMUNICATIONS EQUIP	.00	.00	.00	500.00	.00	500.00
711.673.5369: MAINTENANCE-OTHER	.00	-644.60	.00	.00	.00	.00
711.673.5373: LICENSES & PERMITS	.00	.00	.00	.00	.00	.00
711.673.5381: POSTAGE	32.30	71.63	236.49	100.00	24.19	1,000.00
711.673.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
711.673.5389: OTHER COMMUNICATION EXPENSE	.00	.00	.00	.00	.00	.00
711.673.5398: PRINTING EXPENSE	.00	7.94	69.26	100.00	48.50	100.00
711.673.5399: OTHER EXPENSE FOR OPERATIONS	70.23	22.93	235.02	200.00	223.58	200.00
SERVICES Total	147,213.82	63,534.13	84,760.99	133,400.00	159,094.71	174,700.00
OTHER DISBURSEMENTS						
711.673.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
711.673.5622: SEWER LINES	155,630.29	180,199.91	35,173.00	20,000.00	.00	60,000.00
711.673.5625: UTILITY OVERSIZING EXPENSE	.00	.00	244,800.39	25,000.00	.00	25,000.00
711.673.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
711.673.5632: VEHICLES	.00	.00	48,576.42	.00	11,269.91	186,667.00
711.673.5633: MACHINERY & EQUIPMENT	9,656.25	48,655.79	4,832.00	23,800.00	23,220.68	.00
711.673.5634: METERS	136,861.08	142,903.09	220,088.79	500,000.00	412,410.54	500,000.00
711.673.5637: COMPUTER HARDWARE/SOFTWARE	.00	269.40	2,618.13	.00	27.99	.00
711.673.5639: OTHER EQUIPMENT	3,785.00	7,795.47	8,687.50	.00	.00	.00
711.673.5651: GENERAL FIXED ASSETS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	305,932.62	359,823.66	564,736.23	568,800.00	446,929.12	781,667.00
673: SEWER MAINTENANCE Total	709,004.55	658,958.30	895,543.87	966,318.00	884,303.03	1,233,304.00
711: SANITARY SEWER FUND Total	5,039,510.53	9,438,053.80	11,408,188.42	6,951,590.00	5,739,686.34	7,150,917.00

2026-2030 Capital Improvement Plan Sewer Maintenance Division - Fund 711.673

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	Total Project Cost 2026
Fuel System Removal/Remediation	16%	1	30	\$2,100	\$9,000	\$62,500	\$0	\$0	\$73,600	\$2,100
Jet Vac (Repl. For 7319)	34%	2		\$196,667	\$0	\$0	\$0	\$0	\$196,667	\$196,667
Utility Pick-up (Repl 7305)	34%	2	10	\$0	\$0	\$23,431	\$0	\$0	\$23,431	\$0
Utility Pick-up (Repl 7315)	34%	2		\$0	\$0	\$0	\$0	\$27,576	\$27,576	\$0
Paving Box/Attachment/Skid Steer Camera System	17%	3	20	\$0	\$20,000	\$0	\$0	\$0	\$20,000	\$0
Water Meters - Annual	50%	7		\$0	\$0	\$0	\$0	\$125,000	\$125,000	\$0
Annual Sewer Relining/Grouting	50%	4		\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000	\$500,000
W Main & Experiment Farm Rd intersection	100%			\$0	\$600,000	\$0	\$0	\$0	\$600,000	\$0
Duke Park North Sewer Line Extension		5		\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$0
W. Market St Road Impr. Phase 1		6		\$0	\$199,000	\$0	\$0	\$0	\$199,000	\$0
W. Market St Road Impr. Phase 2		5		\$30,000	\$0	\$0	\$0	\$0	\$30,000	\$30,000
W. Market St Road Impr. Phase 3		5	30	\$30,000	\$0	\$0	\$0	\$0	\$30,000	\$30,000
Transit Van (Repl 6304)		5		\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$0
Loader (Repl 8146)	34%	2		\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$0
Maintenance Facility Renovation	25%	8	15-20	\$0	\$0	\$0	\$0	\$52,500	\$52,500	\$0
Maintenance Facility Roof Repair	16%	1		\$0	\$0	\$0	\$0	\$1,166,667	\$1,166,667	\$0
Sewer Collection Improvements	16%	9		\$0	\$0	\$78,333	\$0	\$0	\$78,333	\$0
				\$0	\$0	\$0	\$500,000	\$500,000	\$1,000,000	\$0
Total				\$758,767	\$1,358,000	\$689,264	\$1,000,000	\$2,396,743	\$6,202,774	\$758,767

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 Mnt. 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 (Fund 712)

The first parking meters in Troy were placed on the Public Square in 1948. Over the decades, the number of metered spaces has increased and included off-street parking lots. Later, meters on and in the general vicinity of the Public Square were removed and replaced with limited parking areas. During 2018-2019, additional and new wayfinding signage was installed and included information to help visitors locate parking areas.

Early in 2020, Council authorized two-hour parking within the general public square area but expanded the hours of parking without a fine in other areas, removed parking meters, and made parking lots free.

In March 2022, Council enacted legislation to change the distribution of fees from parking fine violations to be split 25% to the Parking and Downtown Improvement Fund (Fund 231) and 75% retained by the Parking Meter Fund to provide for increased resources in the Parking Meter Fund.

This is an Enterprise Fund, with the funds only permitted to be used on parking operations.

Revenues

Revenues are collected from parking meters, parking tickets and fines. Due to the removal of many parking meters and establishing free parking lots, revenues have decreased to the point where they have been even more insufficient to meet expenses. A \$55,000 transfer to the Parking Meter Fund is budgeted for 2026.

Expenditures

This fund provides for one employee.

2026 Projected Revenues & Transfer, Parking Meter Fund	\$ 70,400
2026 Projected Expenditures, Parking Meter Fund	<u>\$ 83,110</u>
Projected Addition to (Reduction from) Fund Balance	\$ 12,710

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$ 70,806	85.2%
Operating Expenses	\$ 12,304	14.8%
Capital Expenditures-Improvements	<u>\$ 0</u>	
Total	\$ 83,110	

FUND 712 RECAP: PARKING METER FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	25,335.17	12,754.96
TOTAL INCOME	4,933.12	15,400.00
TRANSFERS IN	55,000.00	55,000.00
TOTAL REVENUES	59,933.12	70,400.00
TOTAL FUND RESOURCES	85,268.29	83,154.96
LESS EXPENDITURES	72,786.27	83,110.00
BALANCE	12,482.02	44.96
LESS TRANSFERS OUT	0.00	0.00
TOTAL	12,482.02	44.96
ADD-RELEASE OF ENC/CARRYOVER	272.94	
FUND BALANCE 12-31	12,754.96	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	12,754.96	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
712: PARKING METER FUND						
CHARGES FOR SERVICE						
712.000.4401: PARKING METER RECEIPTS	.00	.00	.00	.00	.00	.00
CHARGES FOR SERVICE Total	.00	.00	.00	.00	.00	.00
FINE & FORFEITURES						
712.000.4551: PARKING FINES	19,927.50	20,617.50	9,862.50	15,000.00	4,372.50	14,800.00
FINE & FORFEITURES Total	19,927.50	20,617.50	9,862.50	15,000.00	4,372.50	14,800.00
MISCELLANEOUS						
712.000.4601: INTEREST EARNINGS	57.49	360.12	550.91	.00	542.62	800.00
712.000.4612: RENTS/LEASES	.00	.00	.00	.00	.00	.00
712.000.4649: MISCELLANEOUS	.00	39.54	4.82	.00	3.92	.00
712.000.4922: MISCELLANEOUS REFUNDS	4,267.58	117.59	78.07	.00	14.06	.00
712.000.4937: PETTY CASH ADJ/IMPRST CASH RTN	.75	.00	.00	.00	.00	.00
712.000.4990: OPERATING TRANSFERS	50,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
MISCELLANEOUS Total	54,325.82	55,517.25	55,633.80	55,000.00	55,560.62	55,600.00
712: PARKING METER FUND Total	74,253.32	76,134.75	65,496.30	70,000.00	59,933.12	70,400.00

Parking Meter Fund

712.782

2/5/2026

5101 SALARIES
 57,096 Parking Control Officer
 2,700 Opt Out
 59,796

5363 MAINTENANCE OF MACHINERY/EQUIPMENT
 6,104 Maintaining Cardinal Tracking ticketing system

FUTURE POTENTIAL PRIORITIES

1,600 Costs to convert Explorer from Patrol Section to (2027)
 Parking Control Vehicle

2025 Budget 2026 Budget % Difference
 72,951 83,110 13.93%

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2028 Estimated Budget
712: PARKING METER FUND						
PERSONNEL SERVICES						
712.782.5101: FT/PT EMPLOYEES W/ PERS	44,279.20	47,161.99	52,605.33	51,091.00	54,154.24	59,796.00
712.782.5102: OVERTIME W/ PERS	.00	.00	.00	.00	.00	.00
712.782.5143: TERMINATION PAY-SICK LEAVE	.00	.00	108.67	.00	.00	.00
712.782.5144: TERMINATION PAY-VACATION	.00	.00	1,149.69	.00	.00	.00
712.782.5151: CITY SHARE-PERS PENSIONS	6,185.21	6,462.27	7,015.97	7,155.00	7,174.36	8,375.00
712.782.5161: LIFE INSURANCE	63.60	63.60	63.60	65.00	63.60	65.00
712.782.5162: HEALTH INSURANCE	7,271.87	4,586.40	264.78	.00	.00	.00
712.782.5163: CITYS CONTRIBUTION HSA	1,250.00	.00	.00	.00	.00	.00
712.782.5164: WORKERS COMPENSATION	693.60	607.58	580.50	1,540.00	871.24	1,700.00
712.782.5166: MEDICARE	611.75	661.35	777.27	750.00	785.20	870.00
PERSONNEL SERVICES Total	60,355.03	59,545.19	62,565.81	60,601.00	63,048.64	70,806.00
MATERIALS & SUPPLIES						
712.782.5202: REPRODUCTION/PRINTING/PHOTO	160.57	491.36	519.81	700.00	.00	700.00
712.782.5205: CHEMICALS	.00	.00	.00	.00	.00	.00
712.782.5239: OTHER MATERIALS & SUPPLIES	1,174.14	116.80	325.80	300.00	162.97	300.00
712.782.5241: UNIFORM ALLOWANCE	800.37	725.48	1,599.93	800.00	383.21	800.00
712.782.5251: LICENSED VEHICLE SUPPLY/PARTS	60.33	.00	.00	250.00	.00	.00
MATERIALS & SUPPLIES Total	2,195.41	1,333.64	2,445.54	2,050.00	546.18	1,800.00
SERVICES						
712.782.5312: ELECTRICITY	.00	.00	.00	.00	.00	.00
712.782.5339: MISCELLANEOUS SERVICES	.00	.00	.00	300.00	.00	300.00
712.782.5363: MAINT. MACH/EQUIP	4,283.70	5,130.30	5,130.30	5,900.00	5,630.30	6,104.00
712.782.5364: MAINT. LICENSED VEHICLES	.00	.00	496.84	500.00	98.92	500.00
712.782.5373: LICENSES & PERMITS	.00	.00	.00	.00	.00	.00
712.782.5381: POSTAGE	27.27	.00	.00	.00	.00	.00
712.782.5383: TAXES & ASSESSMENTS	4,469.00	3,007.84	3,264.90	3,500.00	3,332.50	3,500.00
712.782.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
SERVICES Total	8,779.97	8,138.14	8,892.04	10,200.00	9,061.72	10,404.00
OTHER DISBURSEMENTS						
712.782.5524: ACCRUED INTEREST	1.92	2.27	4.56	50.00	3.19	50.00
712.782.5527: PREMIUM ON INVESTMENTS	.00	2.10	1.55	50.00	1.04	50.00
OTHER DISBURSEMENTS Total	1.92	4.37	6.11	100.00	4.23	100.00
CAPITAL OUTLAY						
712.782.5632: VEHICLES	.00	.00	.00	.00	.00	.00
712.782.5637: COMPUTER HARDWARE/SOFTWARE	.00	.00	.00	.00	.00	.00
712.782.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
712: PARKING METER FUND Total	71,332.33	69,021.34	73,909.50	72,951.00	72,660.77	83,110.00

**2026-2030 Capital Improvement Plan
 Parking Meter Fund
 Fund 712**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	FUND TOTAL	TOTAL PROJECT COST 2026
										\$
Maintaining Cardinal Software				\$6,104	\$0	\$0	\$0	\$0	\$6,104	\$ 6,104
Total				\$6,104	\$0	\$0	\$0	\$0	\$6,104	\$ 6,104

*Estimated

MIAMI SHORES GOLF FUND (Fund 713)

The City owns and operates a public 18-hole golf course, designed by renowned golf course architect Donald Ross. In 1996, the City completed the renovation of the back nine holes, at an approximate cost of \$500,000. The sale of alcohol is authorized at Miami Shores. After the 2005 reorganization, the Golf Pro position was replaced by the Director of Golf position to supervise all golf course functions.

The mowing of the roughs has been outsourced since 2011.

A renovated clubhouse opened on June 4, 2019. The new building includes a larger dining area that can also be used for meeting purposes, and that is now operating as the Shoreline Restaurant. A driving range was also established. A new position was authorized for 2020 to help maximize the use of the event/concession area and assist with needs of the Hobart Arena Bravo Room as well. The hiring of an Assistant Golf Professional was authorized in 2022. The construction of a large maintenance structure was completed in 2023 so that most equipment can now be stored under cover.

Historically, Miami Shores had closed for the months of January and February; however, with the addition of golf simulators, the clubhouse area started opening year-round in 2023. The addition of the golf simulators has resulted in increased revenues.

Kyler Booher, who had been appointed Director of Golf in 2018, resigned at the end of 2025. The Board of Park Commissioners appointed Tim Grieser to the position of Director of Golf in January 2026.

There is a Golf Course Advisory Board that provides recommendations to the Board of Park Commissioners on various golf-related issues, but the Board of Park Commissioners sets all fees.

This is an Enterprise Fund where funds must only be used on golfing operations.

Revenues

Revenues are collected from golf fees, memberships, cart rentals, and the Shoreline. This fund is to receive a transfer subsidy from the General Fund of \$250,000.

Expenditures

Expenditures include the wages and benefits of full-time employees and a number of seasonal employees through a temporary agency. Funds are allocated for the maintenance of the course and buildings, the maintenance of equipment, supplies for the food area, and the replacement of equipment as needed. The 2026 budget includes funds for the replacement of five golf carts, a fairway mower and a ventrac mower. It is anticipated that the design to replace the 50+ year old irrigation system will be completed in 2026 for bidding in 2027.

2026 Projected Revenues & Transfer, Miami Shores Fund	\$1,532,500
2026 Projected Expenditures, Miami Shores Golf Fund	<u>\$1,543,558</u>
Projected Addition to (Reduction from) Fund Balance	\$ 11,058

Expenditure Breakdown

Personnel Services (salaries and benefits)	\$ 672,758	43.6%
Operating Expenses	\$ 745,300	48.3%
Capital Expenditures-Improvements	<u>\$ 125,500</u>	8.1%
Total	\$1,543,558	

FUND 713 RECAP: MIAMI SHORES FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	371,401.87	354,277.21
TOTAL INCOME	1,468,047.74	1,282,500.00
TRANSFERS IN	0.00	250,000.00
TOTAL REVENUES	1,468,047.74	1,532,500.00
TOTAL FUND RESOURCES	1,839,449.61	1,886,777.21
LESS EXPENDITURES	1,409,647.95	1,543,558.00
BALANCE	429,801.66	343,219.21
LESS TRANSFERS OUT	0.00	0.00
TOTAL	429,801.66	343,219.21
ADD-RELEASE OF ENC/CARRYOVER	23,745.85	
FUND BALANCE 12-31	453,547.51	
LESS ENCUMBERED	99,270.30	
UNENCUMBERED BALANCE 12-31	354,277.21	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
713: MIAMI SHORES FUND						
CHARGES FOR SERVICE						
713.000.4410: VENDING COMMISSIONS	2,000.00	.00	4,000.00	2,000.00	2,000.00	2,000.00
713.000.4418: MISCELLANEOUS	6,365.00	8,500.00	9,620.00	5,000.00	3,905.00	5,000.00
713.000.4451: CONCESSIONS	187,788.52	207,428.32	224,019.80	190,000.00	220,001.77	195,000.00
713.000.4452: GREEN FEES	505,919.19	542,258.71	572,472.05	510,000.00	585,521.34	515,000.00
713.000.4453: MEMBERSHIPS	128,058.00	132,005.00	138,120.00	120,000.00	143,280.00	130,000.00
713.000.4454: CLUB STORAGE	1,380.00	2,010.00	1,875.00	1,500.00	2,025.00	1,500.00
713.000.4456: GOLF CART RENTAL	249,720.72	275,382.41	319,546.56	275,000.00	309,670.73	272,000.00
713.000.4457: SALES	75,408.54	67,667.29	93,829.18	65,000.00	68,069.39	65,000.00
CHARGES FOR SERVICE Total	1,154,637.97	1,235,231.73	1,363,482.59	1,188,500.00	1,334,473.23	1,185,500.00
MISCELLANEOUS						
713.000.4601: INTEREST EARNINGS	1,677.20	4,345.79	6,977.74	.00	9,172.61	.00
713.000.4611: SIMULATOR RENTAL	4,410.44	20,054.49	27,941.06	20,000.00	37,081.54	25,000.00
713.000.4612: RENTS/LEASES	25,332.67	35,474.37	44,053.61	35,000.00	42,419.22	35,000.00
713.000.4645: DONATIONS-MISCELLANEOUS	.00	.00	.00	.00	1,320.00	.00
713.000.4649: MISCELLANEOUS	463.18	1,131.81	1,049.50	.00	1,344.51	.00
713.000.4711: SALE OF BONDS	.00	.00	.00	.00	.00	.00
713.000.4712: SALE OF NOTES	.00	.00	.00	.00	.00	.00
713.000.4921: MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00	.00	.00	.00
713.000.4922: MISCELLANEOUS REFUNDS	5,119.34	1,590.79	1,745.07	.00	1,069.56	.00
713.000.4925: REIMBURSE PERSONNEL EXPENSE	.00	.00	.00	.00	.00	.00
713.000.4928: DAMAGE CLAIM REIMBURSEMENT	.00	.00	.00	.00	.00	.00
713.000.4936: STATE SALES TAX	34,898.64	37,718.87	43,717.48	35,000.00	40,868.20	37,000.00
713.000.4937: PETTY CASH ADJ./IMPREST CASH RETURNED	388.36	313.33	498.79	.00	298.87	.00
713.000.4990: OPERATING TRANSFERS	.00	.00	.00	250,000.00	.00	250,000.00
MISCELLANEOUS Total	72,287.83	100,629.45	125,983.25	340,000.00	133,574.51	347,000.00
713: MIAMI SHORES FUND Total	1,226,925.80	1,335,861.18	1,489,465.84	1,508,500.00	1,468,047.74	1,532,500.00

Miami Shores

713.445			2/5/2026
5101		SALARIES	
	114,186	Director of Golf	
	57,096	Asst Golf Professional	
	79,081	Groundskeeper	
	121,518	2 Golf Maintenance Workers	
	53,872	Asst Food & Beverage Mgr., Hobart Arena	
	425,753		
	8,100	Opt Out	
	433,853		
	55,000	Part Time	
	488,853		
	7,080	OT (incl employees changed to hourly)	
	495,933		
	8,785	Vac Payout	
	504,718		
5205		CHEMICALS	
	60,000	Chemicals as needed	
5210/5211		FOOD/BEVERAGE SUPPLIES	
	120,000	\$5,000 increase based on usage and pricing - Revenue Offset	
5338		PERSONAL SERVICES CONTRACT	
	80,300	PT through Temp Agency (incr. reflects Minimum Wage Adjustment)	
5339		MISCELLANEOUS SERVICES	
	43,400	Contract for mowing of rough	
	34,000	Credit card fees (reflecting \$27,000 pro shop; \$5,500 Shoreline; \$1,500 Driving Range)	
	6,000	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)	
	101,400		
5361		MAINTENANCE OF FACILITIES	
	48,000	Grass seed, tree maintenance, sand, bldg. maintenance, flowers, new trees/landscaping; sand for front 9 aerification	
	14,000	Aerification	
	5,000	Irrigation breaks	
	5,000	Stone for cart paths	
	6,000	Range ball replacements (10,000 balls)	
	78,000		
5363		MAINTENANCE MACHINERY & EQUIPMENT	
	30,000	Annual amount as needed	
5633		MACHINERY & EQUIPMENT	
	85,000	Replace Fairway Mower	
5636		GOLF CARTS	
	28,000	Five Replacement electric club cars with trade-ins	
5639		OTHER EQUIPMENT	
	12,500	Golf Cart Batteries (Replace 16)	
FUTURE POTENTIAL PRIORITIES			
5602		LAND IMPROVEMENTS	
	2,500,000	Replace Irrigation System	(2027)
5633		OTHER EQUIPMENT	
	12,500	Golf Cart Batteries (Replace 16)	(2027-2030)
	85,000	Replace Fairway Mower	(2027)
	65,000	Replace Ventrac Mower/Attachments	(2027)
5636		GOLF CARTS	
	28,000	Five Replacement Club Car Electric carts with trade-ins	(2027-2030)
5639		OTHER EQUIPMENT	
	12,500	Golf Cart Batteries (Replace 16)	(2027-2030)
2025 Budget	2026 Budget	% Difference	
1,494,471	1,543,558	3.28%	

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
713: MIAMI SHORES FUND						
PERSONNEL SERVICES						
713.445.5101: FT/PT EMPLOYEES W/ PERS	361,107.10	377,745.42	420,527.64	434,371.00	453,004.61	488,853.00
713.445.5102: OVERTIME W/ PERS	1,638.84	8,116.12	4,610.12	7,080.00	10,856.60	7,080.00
713.445.5104: EDUCATIONAL INCENTIVE EXEMPT FROM FLSA	.00	1,100.00	1,100.00	.00	1,116.95	.00
713.445.5143: TERMINATION PAY-SICK LEAVE	.00	.00	.00	.00	.00	.00
713.445.5144: TERMINATION PAY-VACATION	1,815.57	.00	.00	.00	7,717.26	6,785.00
713.445.5149: OTHER PERSONNEL SERVICES	.00	.00	.00	.00	.00	.00
713.445.5151: CITY SHARE-PERS PENSIONS	50,327.87	53,454.79	58,139.24	61,320.00	62,981.38	69,430.00
713.445.5161: LIFE INSURANCE	339.20	344.50	381.60	390.00	591.70	390.00
713.445.5162: HEALTH INSURANCE	87,620.87	94,766.58	89,877.00	84,910.00	71,197.91	65,900.00
713.445.5163: CITY'S CONTRIBUTION HSA	12,143.00	8,100.00	6,300.00	8,800.00	5,820.00	10,000.00
713.445.5164: WORKERS COMPENSATION	5,827.89	6,363.02	4,844.80	13,140.00	6,735.64	15,000.00
713.445.5165: UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
713.445.5166: MEDICARE	5,101.38	5,386.28	5,950.42	6,360.00	6,647.62	7,320.00
PERSONNEL SERVICES Total	525,921.72	555,378.71	591,730.82	616,371.00	626,646.87	672,758.00
MATERIALS & SUPPLIES						
713.445.5201: OFFICE MATERIAL & SUPPLIES	867.59	1,563.15	919.14	1,500.00	726.59	1,000.00
713.445.5202: REPRODUCTION/PRINTING/PHOTO	2,172.91	1,947.43	2,592.86	2,800.00	4,136.17	4,000.00
713.445.5203: MEDICAL SUPPLIES	755.63	.00	.00	.00	.00	.00
713.445.5205: CHEMICALS	53,471.09	43,495.35	43,925.76	69,800.00	52,772.78	80,000.00
713.445.5207: COMPUTER SUPPLIES	1,620.41	539.25	352.99	1,000.00	.00	.00
713.445.5210: FOOD	64,741.68	62,120.04	60,312.95	65,000.00	58,342.39	62,000.00
713.445.5211: BEVERAGE\SUPPLIES	46,940.02	50,304.64	58,942.90	50,000.00	53,447.68	58,000.00
713.445.5213: BUILDING MAINTENANCE SUPPLIES	4,949.16	4,002.41	5,040.80	5,000.00	4,351.86	5,000.00
713.445.5231: MACH & EQUIP SUPPLIES & PARTS	13,684.74	23,666.39	20,722.94	23,000.00	24,309.31	23,000.00
713.445.5239: OTHER MATERIALS & SUPPLIES	318.80	210.27	921.86	500.00	388.19	500.00
713.445.5241: UNIFORM ALLOWANCE	3,802.83	2,493.88	2,200.44	3,100.00	2,420.72	3,100.00
713.445.5243: SAFETY CLOTHING/EQUIPMENT	3,078.45	2,308.29	2,627.29	2,500.00	2,871.30	2,500.00
713.445.5251: LICENSED VEHICLE SUPPLY/PARTS	.00	.00	.00	.00	.00	.00
713.445.5253: FUEL-DIESEL	10,358.94	9,771.33	8,435.64	9,000.00	8,699.74	8,000.00
713.445.5254: FUEL-GASOLINE	7,473.66	7,701.17	7,610.92	7,500.00	6,418.44	6,500.00
713.445.5255: NON-LICENSED MACH & EQUIP	127.28	.00	1,377.33	.00	.00	.00
713.445.5269: SUPPLIES FOR RESALE	50,587.71	59,289.00	61,701.52	55,000.00	51,615.85	55,000.00
MATERIALS & SUPPLIES Total	284,950.90	289,412.40	277,685.34	295,500.00	270,501.02	288,600.00
SERVICES						
713.445.5301: RENT/LEASE OF GOLF CARTS	11,870.00	856.00	2,397.00	2,000.00	1,888.00	2,000.00
713.445.5302: RENT/LEASE OF EQUIP/MACH	.00	.00	.00	800.00	.00	800.00
713.445.5309: RENT/LEASE-OTHER	.00	.00	.00	500.00	.00	500.00
713.445.5312: ELECTRICITY	26,850.44	31,906.40	36,547.81	32,000.00	42,017.85	38,000.00
713.445.5313: WATER/SEWER	6,665.82	7,001.96	7,905.19	5,000.00	7,306.26	8,000.00
713.445.5315: FUEL OIL-HEATING	7,351.06	8,672.11	6,059.26	7,500.00	7,122.70	7,500.00
713.445.5316: TELEPHONE	7,799.40	7,158.81	7,799.40	7,000.00	7,149.45	7,000.00
713.445.5321: TRAVEL, LODGING, MEALS	.00	.00	.00	.00	.00	.00
713.445.5322: TRAINING/REGISTRATION FEES	74.00	88.00	54.29	300.00	1,090.00	300.00
713.445.5324: MEMBERSHIPS	4,811.03	3,445.56	4,303.03	3,500.00	3,990.19	3,800.00
713.445.5331: ARCHITECTS AND ENGINEERS	.00	.00	.00	80,000.00	.00	.00
713.445.5335: EDP CONSULTANTS	1,177.00	2,865.20	2,745.20	2,900.00	2,745.20	2,900.00
713.445.5336: HEALTH SERVICES	.00	.00	.00	.00	.00	.00
713.445.5338: PERSONAL SERVICE CONTRACTS	66,593.36	65,587.65	76,472.35	74,000.00	80,078.94	80,300.00
713.445.5339: MISCELLANEOUS SERVICES	78,904.84	83,574.55	85,934.25	64,400.00	86,116.42	101,400.00
713.445.5359: INSURANCE POOL	7,243.89	6,879.16	8,142.45	8,300.00	8,624.70	9,000.00
713.445.5361: MAINT. OF FACILITIES	91,951.31	72,998.86	60,361.26	79,700.00	78,954.83	78,000.00
713.445.5363: MAINT. MACH/EQUIP	18,099.19	29,424.94	30,718.52	30,000.00	31,167.80	30,000.00
713.445.5364: MAINT. LICENSED VEHICLES	34,352.40	15,736.19	2,109.72	11,000.00	2,461.40	11,000.00
713.445.5365: MAINT. NON-LICENSED VEHICLES	13,033.99	26,422.21	24,251.19	18,000.00	15,694.21	18,000.00
713.445.5369: MAINTENANCE-OTHER	.00	124.99	.00	1,000.00	2,024.57	1,000.00
713.445.5381: POSTAGE	4.60	78.65	67.60	200.00	742.74	200.00
713.445.5384: MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
713.445.5388: ADVERTISING	1,007.50	219.00	.00	1,000.00	109.50	1,000.00
713.445.5389: OTHER COMMUNICATION EXPENSE	780.95	712.98	780.78	500.00	799.59	500.00
713.445.5390: TRANSFER STATION/DISPOSAL FEES	.00	.00	.00	.00	.00	.00
713.445.5395: CONTINGENCY	.00	.00	.00	.00	.00	.00
713.445.5398: PRINTING EXPENSE	275.47	662.80	.00	500.00	.00	500.00
713.445.5399: OTHER EXPENSE FOR OPERATIONS	8,580.00	4,135.00	7,125.62	6,000.00	5,310.88	6,000.00
SERVICES Total	387,626.05	366,251.02	363,774.92	456,100.00	385,415.23	407,700.00
OTHER DISBURSEMENTS						
713.445.5511: REFUND-CURRENT YR REVENUE	6,505.00	8,270.00	9,745.00	9,000.00	4,045.00	9,000.00
713.445.5524: ACCRUED INTEREST	62.35	37.89	48.04	250.00	78.23	250.00
713.445.5525: REMITTANCE OF STATE SALES TAX	34,903.42	38,384.46	43,914.20	38,000.00	40,661.53	38,000.00
713.445.5527: PREMIUM ON INVESTMENTS	.00	19.77	15.80	250.00	17.39	250.00
713.445.5542: PETTY CASH ESTAB/INCRSD/DECRSD	.00	.00	.00	1,500.00	.00	1,500.00
OTHER DISBURSEMENTS Total	41,470.77	46,712.12	53,723.04	49,000.00	44,800.15	49,000.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
CAPITAL OUTLAY						
713.445.5602: LAND IMPROVEMENTS	.00	.00	.00	.00	.00	.00
713.445.5611: BUILDINGS	122,552.00	20,188.73	.00	.00	.00	.00
713.445.5631: FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00
713.445.5632: VEHICLES	.00	.00	.00	.00	.00	.00
713.445.5633: MACHINERY & EQUIPMENT	73,898.64	50,836.99	72,274.47	52,500.00	49,333.35	85,000.00
713.445.5636: GOLF CARTS	25,360.25	47,142.04	20,519.20	25,000.00	27,624.44	28,000.00
713.445.5637: COMPUTER HARDWARE/SOFTWARE	.00	.00	1,414.53	.00	2,524.62	.00
713.445.5639: OTHER EQUIPMENT	.00	.00	.00	.00	.00	12,500.00
CAPITAL OUTLAY Total	221,810.89	118,167.76	94,208.20	77,500.00	79,482.41	125,500.00
DEBT SERVICE						
713.445.5411: PRINCIPAL PYMT-NOTES	.00	.00	.00	.00	.00	.00
713.445.5421: INTEREST PYMT-NOTES	.00	.00	.00	.00	.00	.00
DEBT SERVICE Total	.00	.00	.00	.00	.00	.00
713: MIAMI SHORES FUND Total	1,441,780.33	1,355,922.01	1,381,122.32	1,494,471.00	1,406,847.68	1,543,558.00

**2026-2030 Capital Improvement Plan
Miami Shores Golf Course - Fund 713**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	Total Project Cost 2026
5 Club Cars - replace on annual rotation		1	10	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$140,000	\$28,000
Batteries for Carts			4-5 years	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$62,500	\$12,500
Ventrac w/attachments		2	10+ years	\$0	\$65,000	\$0	\$0	\$0	\$65,000	\$0
New Ventrac & Contour Mower		3	10+ years	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$0
Greensmower			10+ years	\$0	\$0	\$45,000	\$0	\$0	\$45,000	\$0
Fairway Mower			10+ years	\$85,000	\$85,000	\$0	\$0	\$0	\$170,000	\$85,000
Irrigation System Replacement				\$0	\$2,500,000	\$0	\$0	\$0	\$2,500,000	\$0
Utility Vehicle w/ Topdresser		4		\$0	\$0	\$0	\$85,000	\$0	\$85,000	\$0
Utility Vehicle		4		\$0	\$0	\$0	\$12,000	\$0	\$12,000	\$0
SandPro				\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
Total				\$125,500	\$2,690,500	\$135,500	\$137,500	\$55,500	\$3,144,500	\$125,500

1. Golf cart replacement has been increased from \$25,000 to \$28,000 to reflect increase in cost of replacement as well as decrease in value of trade-ins

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 aeravate 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

IMPREST CASH FUND (Fund 820)

This fund accounts for the various change funds that are in use throughout the City where revenues are received.

FUND 820 RECAP: IMPREST CASH FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	3,900.00	3,900.00
TOTAL INCOME	0.00	0.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	0.00	0.00
TOTAL FUND RESOURCES	3,900.00	3,900.00
LESS EXPENDITURES	0.00	1,150.00
BALANCE	3,900.00	2,750.00
LESS TRANSFERS OUT	0.00	0.00
TOTAL	3,900.00	2,750.00
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	3,900.00	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	3,900.00	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
820: IMPREST CASH FUND						
MISCELLANEOUS						
820.000.4937: IMPREST PETTY CASH RETURNED	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
820: IMPREST CASH FUND Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
820: IMPREST CASH FUND						
OTHER DISBURSEMENTS						
820.104.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
820.104.5542: PETTY CASH ESTAB/INCRSD/DECRSD	.00	110.00	.00	1,150.00	.00	1,150.00
OTHER DISBURSEMENTS Total	<u>.00</u>	<u>110.00</u>	<u>.00</u>	<u>1,150.00</u>	<u>.00</u>	<u>1,150.00</u>
820: IMPREST CASH FUND Total	<u>.00</u>	<u>110.00</u>	<u>.00</u>	<u>1,150.00</u>	<u>.00</u>	<u>1,150.00</u>

INVESTMENT FUND FOR CAPITAL IMPROVEMENT (Fund 842)

This fund, established in 1970, accounts for funds received from the sale of the municipal power system to the Dayton Power and Light Company. The sale of the system was approved by the voters in 1969. The sale price was \$12,500,000. By Ordinance, 75% of the interest earnings are transferred to the General Fund, and 25% of the interest earnings are retained and reinvested in the fund. As of January 1, 2026, the fund balance of this fund is \$34,314,218.54. The transfer amount continues to reflect current low interest earnings.

2026 Projected Revenues, Investment Fund	\$ 300,000
2026 Projected Expenditure, Transfer, & Investment Fund	<u>\$ 30,000</u>
Projected Addition to (Reduction from) Fund Balance	\$ 270,000

FUND 842 RECAP: INV FUND FOR CAP IMP FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	34,177,259.67	34,314,218.54
TOTAL INCOME	447,218.34	300,000.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	447,218.34	300,000.00
TOTAL FUND RESOURCES	34,624,478.01	34,614,218.54
LESS EXPENDITURES	1,690.77	30,000.00
BALANCE	34,622,787.24	34,584,218.54
LESS TRANSFERS OUT	308,568.70	187,500.00
TOTAL	34,314,218.54	34,396,718.54
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	34,314,218.54	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	34,314,218.54	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
842: INV. FUND FOR CAP. IMP. FUND						
MISCELLANEOUS						
842.000.4601: INTEREST EARNINGS	279,020.05	286,290.75	327,487.82	250,000.00	443,410.34	300,000.00
842.000.4649: MISCELLANEOUS	.00	8,873.26	.00	.00	3,808.00	.00
MISCELLANEOUS Total	279,020.05	295,164.01	327,487.82	250,000.00	447,218.34	300,000.00
842: INV. FUND FOR CAP. IMP. FUND Total	279,020.05	295,164.01	327,487.82	250,000.00	447,218.34	300,000.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
842: INV. FUND FOR CAP. IMP. FUND						
SERVICES						
842.104.5399: OTHER EXPENSE FOR OPERATIONS	.00	.00	.00	.00	.00	.00
SERVICES Total	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS						
842.104.5501: PERMANENT FUND TRANSFERS	208,965.44	187,500.00	278,208.25	187,500.00	308,568.70	187,500.00
842.104.5524: ACCRUED INTEREST	.00	.00	592.78	20,000.00	1,690.77	20,000.00
842.104.5527: PREMIUM ON INVESTMENTS	.00	.00	.00	10,000.00	.00	10,000.00
OTHER DISBURSEMENTS Total	208,965.44	187,500.00	278,799.03	217,500.00	310,259.47	217,500.00
842: INV. FUND FOR CAP. IMP. FUND Total	208,965.44	187,500.00	278,799.03	217,500.00	310,259.47	217,500.00

ENTERPRISE ZONE FUND (Fund 916)

This fund was established in 1994 to account for fees received and disbursed as agent relative to enterprise zone activities. No revenues are anticipated for 2026. Administrative expenses are anticipated related to the four remaining Enterprise Zones.

FUND 916 RECAP: ENTERPRISE ZONE FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	27,352.85	30,352.85
TOTAL INCOME	3,000.00	0.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	3,000.00	0.00
TOTAL FUND RESOURCES	30,352.85	30,352.85
LESS EXPENDITURES	0.00	8,500.00
BALANCE	30,352.85	21,852.85
LESS TRANSFERS OUT	0.00	0.00
TOTAL	30,352.85	21,852.85
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	30,352.85	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	30,352.85	

Enterprise Zone Fund

916.558

2/5/2026

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)

2025 Budget 2026 Budget % Difference
 8,500 8,500 0.00%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
916: ENTERPRISE ZONE FUND						
CHARGES FOR SERVICE						
916.000.4418: MISCELLANEOUS	500.00	750.00	.00	.00	.00	.00
CHARGES FOR SERVICE Total	500.00	750.00	.00	.00	.00	.00
MISCELLANEOUS						
916.000.4617: ZONING APPLICATION FEES	5,352.00	3,750.00	3,750.00	.00	3,000.00	.00
916.000.4990: OPERATING TRANSFERS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	5,352.00	3,750.00	3,750.00	.00	3,000.00	.00
916: ENTERPRISE ZONE FUND Total	5,852.00	4,500.00	3,750.00	.00	3,000.00	.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
916: ENTERPRISE ZONE FUND						
MATERIALS & SUPPLIES						
916.558.5201: OFFICE MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
916.558.5207: COMPUTER SUPPLIES	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES Total	.00	.00	.00	.00	.00	.00
SERVICES						
916.558.5334: MANAGEMENT CONSULTANTS	.00	.00	.00	.00	.00	.00
916.558.5339: MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
916.558.5379: OTHER INTER/INTRA GOVT BILLING	.00	.00	.00	8,500.00	.00	8,500.00
916.558.5381: POSTAGE	.00	.00	.00	.00	.00	.00
916.558.5386: ADVERTISING	.00	.00	.00	.00	.00	.00
916.558.5398: PRINTING EXPENSE	.00	.00	.00	.00	.00	.00
SERVICES Total	.00	.00	.00	8,500.00	.00	8,500.00
OTHER DISBURSEMENTS						
916.558.5511: REFUND-CURRENT YR REVENUE	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
916.558.5837: COMPUTER HARDWARE/SOFTWARE	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY Total	.00	.00	.00	.00	.00	.00
916: ENTERPRISE ZONE FUND Total	.00	.00	.00	8,500.00	.00	8,500.00

FIRE INSURANCE ESCROW FUND (Fund 917)

This Fund was established in 2005, as required by the Ohio Revised Code (ORC). If a fire insurance claim meets certain insurance limits set in the ORC, the insurance company must deposit a certain amount with the City as a guarantee that the property will be restored. The funds received for a property may only be used for that property. When a qualifying claim is paid, the City becomes the holder of the escrow share until:

1. The property owner makes repairs or has the damaged structure appropriately demolished, at which point the property owner can claim the funds; or
2. In the event the property owner does not make repairs or does not have the damaged structure appropriately demolished, the City can use the funds to offset the cost of having the property demolished. If the Escrow Fund does not cover the City's entire cost, additional costs could be assessed to the property.

No expenditures are budgeted from this fund.

FUND 917 RECAP: FIRE INSURANCE ESCROW FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	7,742.63	7,742.63
TOTAL INCOME	0.00	0.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	0.00	0.00
TOTAL FUND RESOURCES	7,742.63	7,742.63
LESS EXPENDITURES	0.00	0.00
BALANCE	7,742.63	7,742.63
LESS TRANSFERS OUT	0.00	0.00
TOTAL	7,742.63	7,742.63
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	7,742.63	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	7,742.63	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
917: FIRE INSURANCE ESCROW FUND						
MISCELLANEOUS						
917.000.4649: MISCELLANEOUS	.00	32,502.50	.00	.00	.00	.00
MISCELLANEOUS Total	<u>.00</u>	<u>32,502.50</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
917: FIRE INSURANCE ESCROW FUND Total	<u>.00</u>	<u>32,502.50</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
917: FIRE INSURANCE ESCROW FUND						
SERVICES						
917.104.5339: MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
SERVICES Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
OTHER DISBURSEMENTS						
917.104.5511: REFUND-CURRENT YR REVENUE	25,400.00	.00	24,762.50	.00	.00	.00
OTHER DISBURSEMENTS Total	<u>25,400.00</u>	<u>.00</u>	<u>24,762.50</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
917: FIRE INSURANCE ESCROW FUND Total	<u>25,400.00</u>	<u>.00</u>	<u>24,762.50</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>

FEMA FUND (Fund 918)

As a result of a high wind (hurricane) event on September 14, 2008, the City of Troy qualified for a Federal Reserve Emergency Management allocation. A condition of receiving these monies was to establish a separate fund to disperse the monies allocated in that fund.

The City suffered property damage as a result of a two-day June 2012 windstorm event. A reimbursement was received from FEMA in 2013 related to the 2012 event and those funds were deposited into the FEMA Fund and then dispersed to the appropriate funds.

The City received minimal funding from FEMA in 2021 related to the COVID-19 pandemic response and expenditures.

There are no budgeted revenues or expenses for 2026.

FUND 918 RECAP: FEMA FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	5,654.19	5,654.19
TOTAL INCOME	0.00	0.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	0.00	0.00
TOTAL FUND RESOURCES	5,654.19	5,654.19
LESS EXPENDITURES	0.00	0.00
BALANCE	5,654.19	5,654.19
LESS TRANSFERS OUT	0.00	0.00
TOTAL	5,654.19	5,654.19
ADD-RELEASE OF ENC/CARRYOVER	0.00	
FUND BALANCE 12-31	5,654.19	
LESS ENCUMBERED	0.00	
UNENCUMBERED BALANCE 12-31	5,654.19	

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
918: FEMA FUND						
INTERGOVERNMENTAL						
918.000.4311: FEDERAL GRANTS	.00	.00	.00	.00	.00	.00
INTERGOVERNMENTAL Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
918: FEMA FUND Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
918: FEMA FUND						
OTHER DISBURSEMENTS						
918.104.5501: PERMANENT FUND TRANSFERS	.00	.00	.00	.00	.00	.00
OTHER DISBURSEMENTS Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
918: FEMA FUND Total	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>

EQUITABLE SHARING FUND (Fund 919)

This fund was established by O-7-2015. The U.S. Department of Justice (DOJ) established a revenue program (Equitable Sharing Fund) related to supplementing, not supplanting, local Police Department operations. If monies are recovered or properties sold under DOJ jurisdiction, based on the amount of time a local Police Detective spent on assisting the DOJ with the particular case, the local community will receive a share of those monies or sale proceeds. The City established this fund to be able to receive revenues and then expend those revenues.

As the City is not actively participating in the program at this time, funds were budgeted for 2026 to possibly expend the fund balance.

FUND 919 RECAP: EQUITABLE SHARING FUND

	2025 <u>ACTUAL</u>	2026 <u>ANTICIPATED</u>
UNENCUMBERED BALANCE 01-01	29,077.05	16,948.03
TOTAL INCOME	16,870.98	20.00
TRANSFERS IN	0.00	0.00
TOTAL REVENUES	16,870.98	20.00
TOTAL FUND RESOURCES	45,948.03	16,968.03
LESS EXPENDITURES	0.00	16,949.00
BALANCE	45,948.03	19.03
LESS TRASFERS OUT	0.00	0.00
TOTAL	45,948.03	19.03
ADD-RELEASE OF ENC/CARRYOVER	38,822.00	
FUND BALANCE 12-31	84,770.03	
LESS ENCUMBERED	67,822.00	
UNENCUMBERED BALANCE 12-31	16,948.03	

EQUITABLE SHARING FUND

919

2/5/2026

5212 LAW ENFORCEMENT SUPPLIES
 16,949 As Needed
 (Anticipated fund balance \$16948.03. If there is something to be
 purchased from this fund and we can use this balance, the
 fund will be to zero.)

5639 OTHER EQ.

2025 Budget 2025 Budget % Difference
 29,077 16,949 -41.71%

	2022 Actual Revenue	2023 Actual Revenue	2024 Actual Revenue	2025 Estimated Revenue	2025 Actual Revenue	2026 Estimated Revenue
919: EQUITABLE SHARING FUND						
MISCELLANEOUS						
919.000.4613: SALE OF ASSETS	.00	.00	.00	.00	.00	.00
919.000.4649: MISCELLANEOUS	8,763.92	10,811.44	10,336.14	.00	16,870.98	20.00
919.000.4990: OPERATING TRANSFERS	.00	.00	.00	.00	.00	.00
MISCELLANEOUS Total	8,763.92	10,811.44	10,336.14	.00	16,870.98	20.00
919: EQUITABLE SHARING FUND Total	8,763.92	10,811.44	10,336.14	.00	16,870.98	20.00
Revenue Total	94,733,160.50	94,319,970.37	101,870,453.95	87,646,248.00	109,566,230.44	106,578,918.00

	2022 Actual Expenses	2023 Actual Expenses	2024 Actual Expenses	2025 Budget	2025 Actual Expenses	2026 Estimated Budget
919: EQUITABLE SHARING FUND						
MATERIALS & SUPPLIES						
919.217.5212: LAW ENFORCEMENT SUPPLIES	4,595.38	.00	.00	.00	.00	16,949.00
MATERIALS & SUPPLIES Total	4,595.38	.00	.00	.00	.00	16,949.00
SERVICES						
919.217.5322: TRAINING/REGISTRATION FEES	.00	.00	.00	.00	.00	.00
SERVICES Total	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
919.217.5632: VEHICLES	.00	.00	.00	.00	.00	.00
919.217.5637: COMPUTER HARDWARE/SOFTWARE	.00	.00	.00	.00	.00	.00
919.217.5639: OTHER EQUIPMENT	14,623.00	36,861.26	19,606.48	29,077.00	.00	.00
CAPITAL OUTLAY Total	14,623.00	36,861.26	19,606.48	29,077.00	.00	.00
919: EQUITABLE SHARING FUND Total	19,218.38	36,861.26	19,606.48	29,077.00	.00	16,949.00
Total	88,167,609.13	87,414,935.17	89,776,967.45	115,232,115.00	92,268,924.48	138,749,837.00

2026 - 2030 CAPITAL IMPROVEMENT PLAN

All Fund Summary

2/12/2026

Fund Number	Fund/Account Name	2026	2027	2028	2029	2030	Total
General Fund							
101.101	General Government	\$0	\$79,000	\$0	\$0	\$0	\$79,000
101.104	Auditor	\$0	\$65,000	\$0	\$0	\$0	\$65,000
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	\$0	\$0	\$0	\$0	\$0	\$0
101.118	MIS	\$0	\$0	\$0	\$0	\$0	\$0
101.216	Fire	\$96,350	\$114,500	\$1,350,000	\$64,000	\$0	\$1,624,850
101.217	Police	\$332,300	\$1,106,720	\$376,500	\$400,300	\$346,400	\$2,562,220
101.440	Park	\$360,500	\$1,551,000	\$291,000	\$230,000	\$291,000	\$2,723,500
101.441	Recreation	\$0	\$0	\$0	\$0	\$0	\$0
101.555	Electrical	\$122,455	\$53,400	\$185,233	\$38,400	\$1,205,067	\$1,604,555
101.558	Development	\$350,000	\$80,000	\$0	\$0	\$0	\$430,000
101.635	Refuse Collection	\$32,100	\$9,000	\$689,890	\$519,057	\$1,421,667	\$2,671,714
General Fund Total		\$1,293,705	\$3,058,620	\$2,892,623	\$1,251,757	\$3,264,134	\$11,760,839
202	Street	\$82,455	\$67,500	\$149,333	\$61,000	\$1,219,167	\$1,579,455
204	Income Tax	\$0	\$79,000	\$0	\$0	\$0	\$79,000
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	\$2,700,000	\$0	\$500,000	\$1,000,000	\$1,000,000	\$5,200,000
230	CDBG	\$0	\$0	\$0	\$0	\$0	\$0
231	Parking & DT Improvements	\$0	\$0	\$0	\$0	\$0	\$0
235	Drug Law Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0
236	Law Enforcement Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0
251	ARPA Fund	\$0	\$0	\$0	\$0	\$0	\$0
252	Opioid Settlement Fund	\$77,500	\$0	\$0	\$0	\$0	\$77,500
441	Capital Improvement Fund	\$22,769,000	\$7,795,000	\$2,050,000	\$2,225,000	\$8,900,000	\$43,739,000
442	OPWC Fund	\$2,701,000	\$0	\$100,000	\$1,100,000	\$1,000,000	\$4,901,000
444	TIF Fund	\$600,000	\$0	\$4,300,000	\$0	\$0	\$4,900,000
447	Technology Fund	\$78,000	\$113,000	\$86,000	\$99,800	\$64,800	\$441,600
631	Robinson Reserve Advisory Fund	\$6,981	\$92,739	\$6,010	\$6,010	\$6,292	\$118,032
672	Cemetery Endowment Fund	\$395,150	\$45,650	\$174,650	\$45,650	\$49,000	\$710,100
707	Hobart Arena Fund	\$324,000	\$562,000	\$237,500	\$563,000	\$300,000	\$1,986,500
708	Municipal Swimming Pool Fund	\$60,820	\$72,600	\$56,500	\$24,000	\$82,600	\$296,520
709	Storm Water Fund	\$2,247,122	\$799,000	\$1,164,264	\$350,000	\$1,396,743	\$5,957,129
712	Parking Meter Fund	\$6,104	\$0	\$0	\$0	\$0	\$6,104
713	Miami Shores Golf Course Fund	\$125,500	\$2,690,500	\$135,500	\$137,500	\$55,500	\$3,144,500
919	Equitable Sharing Fund	\$0	\$0	\$0	\$0	\$0	\$0
Water Fund							
710.660	Administration	\$74,855	\$259,000	\$75,000	\$75,000	\$75,000	\$558,855
710.661	Billing & Collection	\$0	\$0	\$0	\$0	\$0	\$0
710.662	Water Plant	\$0	\$0	\$0	\$0	\$0	\$0
710.663	Water Distribution	\$2,835,267	\$1,513,000	\$1,299,264	\$1,110,000	\$2,481,743	\$9,239,274
Water Fund Total		\$2,910,122	\$1,772,000	\$1,374,264	\$1,185,000	\$2,556,743	\$9,798,129
Sewer Fund							
711.670	Administration	\$321,855	\$293,000	\$50,000	\$172,000	\$50,000	\$886,855
711.671	Billing & Collection	\$0	\$0	\$0	\$0	\$0	\$0
711.672	Sewer Plant	\$656,350	\$613,550	\$509,350	\$855,675	\$1,494,500	\$4,129,425
711.673	Sewer Maintenance	\$758,767	\$1,358,000	\$689,264	\$1,000,000	\$2,396,743	\$6,202,774
Sewer Fund Total		\$1,736,972	\$2,264,550	\$1,248,614	\$2,027,675	\$3,941,243	\$11,219,054
GRAND TOTAL ALL FUNDS		\$38,114,431	\$19,415,159	\$14,475,258	\$10,076,392	\$23,836,222	\$105,917,462

Notes:

1. 2026 column reflects recommended budget amount
2. 2027-2030 are estimates only. Costs and timing may vary after annual review of status, condition, finances, etc.

**2026-2030 Capital Improvement Plan
General Government - Fund 101.101**

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST 2026
City Hall VAV Box Replacement Project		1		\$0	\$79,000	\$0	\$0	\$0	\$79,000	\$0
LED Lighting Project		2		\$87,600	\$0	\$0	\$0	\$0	\$87,600	\$87,600
Total				\$87,600	\$79,000	\$0	\$0	\$0	\$166,600	\$ -

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. 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**

**2026-2030 Capital Improvement Plan
Auditor - Fund 101.104**

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST 2026
Possible Carpet/Furniture Updates				\$0	\$65,000	\$0	\$0	\$0	\$65,000	\$ -
Total				\$0	\$65,000	\$0	\$0	\$0	\$65,000	\$ -

*Estimated

2026-2030 Capital Improvement Plan Fire Department - Fund 101.216

Project	% of Total Cost	Notes	Life Expectancy in Years *	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST 2026
Ambulance		1	15/250,000 mi	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Ambulance Power Cots			6	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$ -
Replace Utility PU Truck with plow			15	\$0	\$55,000	\$0	\$0	\$0	\$55,000	\$ -
Rescue Team Boat & Equipment		2		\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$ -
Rescue Saw				\$0	\$0	\$0	\$4,000	\$0	\$4,000	\$ -
Replacement of Bunker Gear for 10				\$46,350	\$0	\$0	\$0	\$0	\$46,350	\$ 46,350
Fire Drone				\$0	\$6,000	\$0	\$0	\$0	\$6,000	\$ -
Replacement of Engine 11		3		\$0	\$0	\$750,000	\$0	\$0	\$750,000	\$ -
Replace Command Staff Vehicles		4		\$0	\$0	\$50,000	\$55,000	\$0	\$105,000	\$ -
Thermal Imagine Camera		5		\$0	\$3,500	\$0	\$5,000	\$0	\$8,500	\$ -
Cardiac Monitor		6		\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$ 50,000
Radio Replacement		7		\$0	\$0	\$500,000	\$0	\$0	\$500,000	\$ -
Total				\$96,350	\$114,500	\$1,350,000	\$64,000	\$0	\$1,624,850	\$ 96,350

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 2027.
4. The current We currently have three (3) Dodge Durangos that we need to replace over the next five (5) years. All three (3) Durangos 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

2026-2030 Capital Improvement Plan Police Department - Fund 101.217

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years *	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST 2026
Police Cruiser Replacement		1	3	\$192,000	\$200,000	\$200,000	\$200,000	\$200,000	\$992,000	\$ 192,000
Police Firing Range Building			25+	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Replace 1 Captain Vehicles			10	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Replace 1 Detective Vehicle			10	\$54,000	\$55,000	\$0	\$0	\$0	\$109,000	\$ 54,000
Replace TRT Van			15	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Roof Replacement (2nd floor)			30	\$0	\$0	\$37,500	\$0	\$0	\$37,500	\$ -
Copier Replacement			7	\$0	\$6,720	\$0	\$0	\$7,400	\$14,120	\$ -
Firearms		2	10	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Tasers				\$0	\$285,000	\$0	\$0	\$0	\$285,000	\$ -
Radars				\$32,400	\$0	\$0	\$0	\$0	\$32,400	\$ 32,400
Vehicle and Body Cameras				\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000	\$ -
Phone Recorder				\$0	\$0	\$0	\$41,300	\$0	\$41,300	\$ -
Flock Cameras (13)				\$40,000	\$39,000	\$39,000	\$39,000	\$39,000	\$196,000	\$ 40,000
Painting exterior trim				\$0	\$0	\$0	\$0	\$0	\$0	\$ -
LED Lighting		4		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Window Replacement		4		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Replace Lockers		4		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Fingerprint Machine			7	\$0	\$0	\$0	\$20,000	\$0	\$0	\$ -
Portable Radios				\$0	\$350,000	\$0	\$0	\$0	\$350,000	\$ -
Basement and 1st floor remodel		4		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Building Surveillance Cameras				\$13,900	\$0	\$0	\$0	\$0	\$13,900	\$ 13,900
Motorola Dashboards				\$0	\$71,000	\$0	\$0	\$0	\$71,000	\$ -
Total				\$332,300	\$1,106,720	\$376,500	\$400,300	\$346,400	\$2,562,220	\$ 332,300

1. Reflects Pricing
2. 2023 Duty Sidearms; \$37,350 in fund 919
3. Grant Funded
4. Pending energy audit and grants

*Estimated

2026-2030 Capital Improvement Plan Park Department - Fund 101.440

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
Replace 2011 Ford F350		1	20	\$66,000	\$0	\$0	\$0	\$0	\$66,000	\$ 66,000
N Market Street Bleachers				\$0	\$400,000	\$0	\$0	\$0	\$400,000	\$ 400,000
Replace JD Sidewalk plow		2	15	\$53,000	\$0	\$0	\$0	\$0	\$53,000	\$ 53,000
Replace 16' wing mower		6	10	\$151,000	\$0	\$0	\$0	\$0	\$151,000	\$ 151,000
Replace ZT commercial mower			5	\$13,500	\$0	\$0	\$0	\$0	\$13,500	\$ 13,500
Paint Duke Park Barn Roofs			30	\$29,000	\$0	\$0	\$0	\$0	\$29,000	\$ 29,000
Barn in the Park Roof Replacement and Trim				\$16,000	\$0	\$0	\$0	\$0	\$16,000	\$ 16,000
Archer Park Rebuild Baseball Fields Infields				\$32,000	\$0	\$0	\$0	\$0	\$32,000	\$ 32,000
Replace playground Community Park			20	\$0	\$475,000	\$0	\$0	\$0	\$475,000	\$ -
Replace Baseball Field Lights with new LED Lights				\$0	\$221,000	\$0	\$0	\$0	\$221,000	\$ -
Replace GMC Canyon				\$0	\$55,000	\$0	\$0	\$0	\$55,000	\$ -
Expand and pave Menke Parking lot			30	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$ -
Replace shelter 1 Community Park			30	\$0	\$40,000	\$0	\$0	\$0	\$40,000	\$ -
Replace Brush Chipper		7	15	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$ -
Replace Kings Chapel Playground			20	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$ -
Replace Herrlinger Park Playground			20	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$ -
Replace 2011 1 ton pick-up			15	\$0	\$60,000	\$0	\$0	\$0	\$60,000	\$ -
Replace 2001 spray gator			15	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$ -
Replace showmobile			25	\$0	\$0	\$90,000	\$0	\$0	\$90,000	\$ -
Replace Menke Playground			20	\$0	\$0	\$75,000	\$0	\$0	\$75,000	\$ -
Replace stump grinder			15	\$0	\$0	\$80,000	\$0	\$0	\$80,000	\$ -
Replace ballfield gator			15	\$0	\$0	\$30,000	\$0	\$0	\$30,000	\$ -
Replace ZT commercial mower			5	\$0	\$0	\$16,000	\$0	\$0	\$16,000	\$ -
Replace Carriage Crossing Playground			20	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$ -
Replace Kensington Playground			20	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$ -
Replace Field Paint Striper			15	\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$ -
Replace Archer Playground			20	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$ -
Replace Trostel Park Playground			20	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$ -
Replace 2016 F450 Dump Truck			10	\$0	\$0	\$0	\$0	\$75,000	\$75,000	\$ -
Replace ZT Commercial Mower			5	\$0	\$0	\$0	\$0	\$16,000	\$16,000	\$ -
Total				\$360,500	\$1,551,000	\$291,000	\$230,000	\$291,000	\$2,723,500	\$ 360,500

1. Truck is used daily and was in the shop multiple times. Currently needing ball joint and wheel bearing work done.
2. Current sidewalk plow is 23 years old with over 4000 hours. New unit will also have mower deck for steep hillsides.
6. 16' wing mower is 16 years old with over 6000 hours and the engine main seal is blown. Used daily.
7. Current chipper is 32 Years old

*Estimated

2026-2030 Capital Improvement Plan Electrical Division - Fund 101.555

2/12/2026

Project	% of		Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
	Total	Cost								
Fuel System Removal/Remediation	16%	1	35	\$2,100	\$9,000	\$62,500	\$0	\$0	\$73,600	\$ 2,100
Pickup Truck (Repl. 5502)	100%	2	15	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$ 75,000
Pipe Locator	100%	3	15	\$0	\$6,000	\$0	\$0	\$0	\$6,000	\$ -
Signals Upgrades	100%	4	35	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000	\$ 30,000
Solar School Flasher Software Renewal	100%	5		\$0	\$0	\$6,000	\$0	\$0	\$6,000	\$ -
Centracs Traffic System Software	100%	6		\$0	\$8,400	\$8,400	\$8,400	\$8,400	\$33,600	\$ -
Maintenance Facility Renovation	16%	7		\$0	\$0	\$0	\$0	\$1,166,667	\$1,166,667	\$ -
Maintenance Facility Roof Repair	16%	8		\$0	\$0	\$78,333	\$0	\$0	\$78,333	\$ -
LED Lighting Project		9		\$15,355	\$0	\$0	\$0	\$0	\$15,355	\$ 15,355
Total				\$122,455	\$53,400	\$185,233	\$38,400	\$1,205,067	\$1,604,555	\$ 122,455

1. Funding split equally between Elec (101.555.), Refuse (101.635.), Street (202.781.), Storm (709.675.), Water (710.663.) & Sewer (711.673.)
2. Pick-up truck (2011) will be 15 years old in 2026 and will be re-evaluated (has a steering issue)
3. Existing pipe locator is 25 years old, funding 100% electric
4. 2026: Water & Adams (1991); 2027: S. Market & Race (1992), Dorset & 718 (1997) Replacing signal wires, poles and traffic cabinets installed in 1990's. Radar upgrade @ W. Market & 718
5. Several school Flashing Systems are solar powered and communicate through cellular service; renewal is every 5 years
6. Software renewal for traffic maintenance and monitoring system
7. Results of the Maintenance Facility Space Needs Study
8. 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.)
9. 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**

**2026-2030 Capital Improvement Plan
Development Department - Fund 101.558**

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST 2026
Environmental Cleanup - 206 5. Market St.		1		\$350,000	\$0	\$0	\$0	\$0	\$350,000	\$ 350,000
Convert to CityWorks (Trimble Permit Tracking)				\$0	\$80,000	\$0	\$0	\$0	\$80,000	\$ -
Total				\$350,000	\$80,000	\$0	\$0	\$0	\$430,000	\$ 350,000

1. 100% Reimbursable

***Estimated**

2026-2030 Capital Improvement Plan Refuse Division - Fund 101.635

2/12/2026

Project	% of		Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
	Total Cost	Notes								
Fuel System Removal/Remediation	16%	1	35	\$2,100	\$9,000	\$62,500	\$0	\$0	\$73,600	\$ 2,100
Automated Packer Trucks (Repl 3502)	100%	2	5-7	\$0	\$0	\$519,057	\$519,057	\$0	\$1,038,114	\$ -
Toters	100%	3		\$30,000	\$0	\$30,000	\$0	\$30,000	\$90,000	\$ 30,000
Rear Loader Packer Trucks (Repl 3506)	100%	4	5-7	\$0	\$0	\$0	\$0	\$225,000	\$225,000	\$ -
Maintenance Facility Renovation	16%	5		\$0	\$0	\$0	\$0	\$1,166,667	\$1,166,667	\$ -
Maintenance Facility Roof Repair	16%	6		\$0	\$0	\$78,333	\$0	\$0	\$78,333	\$ -
Total				\$32,100	\$9,000	\$689,890	\$519,057	\$1,421,667	\$2,671,714	\$ 32,100

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

*Estimated

2026-2030 Capital Improvement Plan Street Department - Fund 202

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*							Fund Total	TOTAL PROJECT COST
				2026	2027	2028	2029	2030	2026		
Fuel System Removal/Remediation	16%	1	35	\$2,100	\$9,000	\$62,500	\$0	\$0	\$73,600	\$2,100	
Pick-up Truck w/plow (Repl 8217)	100%	2	15	\$65,000	\$0	\$0	\$0	\$0	\$65,000	\$65,000	
Brine System Replacement/Upgrade	100%	3	15	\$0	\$38,500	\$0	\$0	\$0	\$38,500	\$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	\$0	\$0	\$0	\$12,000	\$0	\$12,000	\$0	
Ventrac (Repl 8173)	100%	7	15-20	\$0	\$0	\$0	\$27,000	\$0	\$27,000	\$0	
Roller (Repl 8187)	25%	8	15-20	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0	
Walk Behind Striper (Repl 8163)	100%	9	15-20	\$0	\$0	\$0	\$12,000	\$0	\$12,000	\$0	
Loader (Repl 8146)	25%	10	15-20	\$0	\$0	\$0	\$0	\$52,500	\$52,500	\$0	
Maintenance Facility Renovation	16%	11		\$0	\$0	\$0	\$0	\$1,166,667	\$1,166,667	\$0	
Maintenance Facility Roof Repair	16%	12		\$0	\$0	\$78,333	\$0	\$0	\$78,333	\$0	
LED Lighting Project		13		\$15,355	\$0	\$0	\$0	\$0	\$15,355	\$15,355	
Total				\$82,455	\$67,500	\$149,333	\$61,000	\$1,219,167	\$1,579,455	\$82,455	

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

**2026-2030 Capital Improvement Plan
Income Tax - Fund 204**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years	2026	2027	2028	2029	2030	Fund Total	PROJECT TOTAL COST 2026
City Hall VAV Box Replacement Project		1		\$0	\$79,000	\$0	\$0	\$0	\$79,000	\$0
Total				\$0	\$79,000	\$0	\$0	\$0	\$79,000	\$ -

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

**2026-2030 Capital Improvement Plan
Cemetery Department - Fund 205**

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	Total Project Cost 2026
Chapel/Residence AC Replacement	100	1	0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Exterior door for Maintenance Building	100		10	\$0	\$3,000	\$0	\$0	\$0	\$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	\$ -

1. Funded out of 672

* Estimated

**2026-2030 Capital Improvement Plan
Park and Recreation Capital Improvement Fund - Fund 228**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*							FUND TOTAL	TOTAL PROJECT COST 2026
			2026	2027	2028	2029	2030				
TAP Repair/Renovation - No Expansion		1	\$1,700,000	\$0	\$0	\$0	\$0	\$1,700,000	\$ 1,700,000		
Initial Design work PRMP			\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$ 1,000,000		
Debt Service - PRMP Borrowing			\$0	\$0	\$500,000	\$1,000,000	\$1,000,000	\$2,500,000	\$ -		
Total			\$2,700,000	\$0	\$500,000	\$1,000,000	\$1,000,000	\$5,200,000	\$ 2,700,000		

1. Includes gutters, pumps, chem. controller

*Estimated

**2026-2030 Capital Improvement Plan
Opioid Settlement Fund 252**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	FUND TOTAL	TOTAL PROJECT COST
										2026
Police Related		1		\$27,500	\$0	\$0	\$0	\$0	\$27,500	\$ 27,500
Fire Related		2		\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$ 50,000
Total				\$77,500	\$0	\$0	\$0	\$0	\$77,500	\$ 77,500

1. Police related Annual Mental Health Well Checks \$5,500, Annual Child Advocacy Ct Fee \$7,000

1. Police Related Training

2. Cardiac Monitor - place a dedicated unit on M 15

*Estimated

**2026-2030 Capital Improvement Plan
Capital Improvement Fund - Fund 441**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy In Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
Annual Street Resurfacing (Inc. ODOT Urban Paving)		1	15	\$1,500,000	\$1,965,000	\$1,750,000	\$1,500,000	\$1,500,000	\$8,215,000	\$ 1,500,000
Handicap Ramps			20	\$0	\$30,000	\$0	\$30,000	\$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		\$9,000,000	\$3,000,000	\$0	\$0	\$0	\$12,000,000	\$ 9,000,000
Misc. Bridge Deck Sealing		3		\$50,000	\$0	\$0	\$275,000	\$0	\$325,000	\$ 50,000
Downtown/Riverfront Dam Removal		4		\$9,369,000	\$0	\$0	\$0	\$0	\$9,369,000	\$ 9,369,000
Concrete Sealing - DT Streetscape				\$50,000	\$0	\$0	\$100,000	\$0	\$150,000	\$ 50,000
Marina Building - HVAC Replacement				\$0	\$0	\$0	\$20,000	\$100,000	\$120,000	\$ -
Police Dept. Renovations		6		\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$5,000,000	\$ 2,500,000
Central Maint. & Service Facility Renovations		7		\$0	\$0	\$0	\$0	\$7,000,000	\$7,000,000	\$ -
Total				\$22,769,000	\$7,795,000	\$2,050,000	\$2,225,000	\$8,900,000	\$43,739,000	\$ 22,769,000

1. Routine city paving and 2026: Urban Paving - W Main paid ahead; 2027: Urban Paving - Experiment Farm Rd \$465,000; 2028: Urban Paving - SR 718 \$250,000

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. 2026 Renovations (Windows \$875,000; Basement locker and gym area \$1,650,000); 2027 Renovations (\$1,600,000 1st & 2nd Floor Restrooms, roll call huddle room, workspace; \$750,000 HVAC/Controls; \$125,000 Roof)

7. Shared between 6 funds

* Estimated

**2026-2030 Capital Improvement Plan
OPWC Fund - Fund 442**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
W. Main/Experiment Farm/Stanfield Rd Inter. Imprv (Rd 42)		1	30	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
W Market St Road Impr. Phase 1 (Rd 39)		2		\$1,319,500	\$0	\$0	\$0	\$0	\$1,319,500	\$ 1,319,500
W Market St Road Impr. Phase 2 (Rd 40)		2		\$1,381,500	\$0	\$0	\$0	\$0	\$1,381,500	\$ 1,381,500
W Market St Road Impr. Phase 3 (Rd 41)		2		\$0	\$0	\$0	\$0	\$0	\$0	
CIP Project (Rd 43)		2		\$0	\$0	\$100,000	\$1,000,000	\$0	\$1,100,000	
CIP Project (Rd 44)		2		\$0	\$0	\$0	\$100,000	\$1,000,000	\$1,100,000	
Total				\$2,701,000	\$0	\$100,000	\$1,100,000	\$1,000,000	\$4,901,000	\$ 2,701,000

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

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

*Estimated

2026-2030 Capital Improvement Plan TIF Fund - Fund 444

2/12/2026
Life

Project	% of Total Cost	Notes	Expectancy in Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
W. Main/Experiment Farm/Stanfield Inter Imprv		1		\$600,000	\$0	\$4,300,000	\$0	\$0	\$4,900,000	\$ 600,000
Total				\$600,000	\$0	\$4,300,000	\$0	\$0	\$4,900,000	\$ 600,000

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

*Estimated

**2026-2030 Capital Improvement Plan
Technology Fund - Fund 447**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
PCs, work stations, etc.		1		\$10,000	\$53,000	\$26,000	\$35,000	\$0	\$124,000	\$ 10,000
Cyber Security Annual Recurring		2		\$60,000	\$60,000	\$60,000	\$64,800	\$64,800	\$309,600	\$ 60,000
City Hall Firewall Head End				\$8,000	\$0	\$0	\$0	\$0	\$8,000	\$ 8,000
Total				\$78,000	\$113,000	\$86,000	\$99,800	\$64,800	\$441,600	\$ 78,000

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

**2026-2030 Capital Improvement Plan
Robinson Reserve Advisory Fund - 631**

2/12/2026

Project	Notes	Life Expectancy in Years*						Total	TOTAL
			2026	2027	2028	2029	2030		PROJECT COST 2026
High Cut Mowing & Prairie Invasives	1		\$1,544	\$1,621	\$1,702	\$1,702	\$1,787	\$8,356	\$ 1,544
Tree Watering	2		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Invasives Removal	3		\$2,315	\$2,431	\$2,553	\$2,553	\$2,680	\$12,532	\$ 2,315
Path Maintenance	4		\$1,622	\$1,687	\$1,755	\$1,755	\$1,825	\$8,644	\$ 1,622
Zero Turn Mower	5		\$1,500	\$0	\$0	\$0	\$0	\$1,500	\$ 1,500
Waterline Extension	6		\$0	\$36,000	\$0	\$0	\$0	\$36,000	\$ -
Sewerline Extension	7		\$0	\$21,000	\$0	\$0	\$0	\$21,000	\$ -
Restroom Building	8		\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$ -
Total			\$6,981	\$92,739	\$6,010	\$6,010	\$6,292	\$118,032	\$ 6,981

1. Two mowings by contractor in 2023: one mowing a year thereafter
2. Not necessary at this time
3. Removal by outside contractor
4. Labor and materials provided by outside contractor to chip and seal path over three years
5. 10% of replacement cost as estimated in City Capital Improvement Plan
6. 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
7. Sewer Line Extension (\$19,000 in 711.673) Est. for 10% of 6" line, 2,100 LF, Total Est. Cost \$220,000
8. 20% cost of shared restroom

*Estimated

**2026-2030 Capital Improvement Plan
Cemetery Endowment Fund - Fund 672**

2/12/2026

Project	% of Total Cost	Notes	Life		2026	2027	2028	2029	2030	Total	TOTAL PROJECT COST 2026
			Expectancy in	Years*							
Paving		1	15		\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$80,000	\$ 20,000
Zero-turn Mower			7		\$0	\$0	\$19,000	\$0	\$0	\$19,000	\$ -
Push Mowers			5		\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$ -
Replace Trash Baskets			5		\$900	\$900	\$900	\$900	\$0	\$3,600	\$ 900
Irrigation Controller at Veterans Memorial Park					\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$ -
2 Trimmers			5		\$750	\$750	\$750	\$750	\$0	\$3,000	\$ 750
Renovation - Office Area			15		\$310,000	\$0	\$0	\$0	\$0	\$310,000	\$ 310,000
Backhoe replacement					\$0	\$0	\$105,000	\$0	\$0	\$105,000	\$ -
Refinishing Chapel Pews					\$26,000	\$0	\$0	\$0	\$0	\$26,000	\$ 26,000
Replace 1 Utility Golf Cart					\$8,000	\$0	\$0	\$0	\$0	\$8,000	\$ 8,000
Analysis on grounds and burials					\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$ -
Outsource of pouring foundations		2			\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$120,000	\$ 24,000
Furnishing for Remodeled Area					\$5,500	\$0	\$0	\$0	\$0	\$5,500	\$ 5,500
Total					\$395,150	\$45,650	\$174,650	\$45,650	\$49,000	\$710,100	\$ 395,150

1. 2024 Include crack sealing to prevent weeds growing in paved areas to preserve pavement

2. 48 foundations at \$500.00 a piece

***Estimated**

**2026-2030 Capital Improvement Plan
Hobart Arena - Fund 707**

2/12/2026

Project	% of Total Cost	Notes	Expectancy in					Total	TOTAL PROJECT COST 2026	
			Years*	2026	2027	2028	2029			2030
Cleaning Waterproof Exterior of Building & Modify Cap on Stone			10	\$68,000	\$0	\$0	\$0	\$0	\$68,000	\$68,000
Marquee Display Replaced (10 Years Old)			10	\$0	\$46,000	\$0	\$0	\$0	\$46,000	\$0
Office HVAC Replacement			20	\$18,500	\$0	\$0	\$0	\$0	\$18,500	\$18,500
Zam Ramp Resurface			5	\$0	\$8,000	\$0	\$0	\$0	\$8,000	\$0
Replace ice machine for SW Concession Stand			10	\$12,000	\$0	\$0	\$0	\$0	\$12,000	\$12,000
West Side Restroom Roofs Replacement			25	\$38,000	\$0	\$0	\$0	\$0	\$38,000	\$38,000
Lights Over Main Floor/Rink			10	\$10,000	\$5,000	\$0	\$0	\$0	\$15,000	\$10,000
Insulation in Compressor Room			20	\$40,000	\$0	\$0	\$0	\$0	\$40,000	\$40,000
Compressor Refrigeration System Code Updates			10	\$69,000	\$0	\$0	\$0	\$0	\$69,000	\$69,000
Replace Arena Cameras			8	\$18,500	\$0	\$0	\$0	\$0	\$18,500	\$18,500
Door Lock System			10	\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$45,000
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	\$0	\$27,000	\$0	\$0	\$0	\$27,000	\$0
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	\$0	\$15,000	\$0	\$0	\$0	\$15,000	\$0
Plate & Frame Seal Replacement			10	\$0	\$10,000	\$0	\$0	\$0	\$10,000	\$0
Website Re-Design			8	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$0
Replacement Dashers/Plexiglass			20	\$0	\$250,000	\$0	\$0	\$0	\$250,000	\$0
Rigging Steel Safety Lines			20	\$0	\$0	\$40,000	\$0	\$0	\$40,000	\$0
Replace 2 Spotlights			20	\$0	\$0	\$35,000	\$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	\$0	\$50,000	\$0	\$0	\$50,000	\$0
Ice Edger			20	\$0	\$0	\$7,500	\$0	\$0	\$7,500	\$0
Indoor Soccer Turf			20	\$0	\$0	\$0	\$150,000	\$0	\$150,000	\$0
Scoreboards/Video Walls Replaced			10	\$0	\$0	\$0	\$190,000	\$0	\$190,000	\$0
Stage Replacement			25	\$0	\$0	\$0	\$150,000	\$0	\$150,000	\$0
Zamboni 5 Year Service			5	\$0	\$0	\$0	\$8,000	\$0	\$8,000	\$0
Seal Coat Parking Lot & Restripe			6	\$0	\$0	\$0	\$0	\$65,000	\$65,000	\$0
Bypass Point of Sale Replacements (22)			5	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Inspect/Clean Well #2			5	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$0
Refrigeration Compressor Replacement			35	\$0	\$0	\$0	\$0	\$150,000	\$150,000	\$0
Total				\$324,000	\$562,000	\$237,500	\$563,000	\$300,000	\$1,986,500	\$324,000

*Estimated

**2026-2030 Capital Improvement Plan
Municipal Swimming Pool - Fund 708**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	TOTAL PROJECT COST
										2026
Concession Equipment			10 to15	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	\$5,000
Play Feature Replacements			10	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	\$5,000
Sunbrellas			10	\$4,000	\$4,000	\$4,000	\$4,000	\$5,000	\$21,000	\$4,000
Tile Repairs			2	\$5,000	\$0	\$0	\$0	\$0	\$5,000	\$5,000
Pool Cleaner			5	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0
(12) Lounge Chairs			15	\$3,600	\$3,600	\$0	\$0	\$0	\$7,200	\$3,600
Paint Play Structure, Doors, Entrance & Dressing Rooms			10	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
Lightning Detector System			10	\$26,000	\$0	\$0	\$0	\$0	\$26,000	\$26,000
New Cameras			8	\$12,220	\$0	\$0	\$0	\$0	\$12,220	\$12,220
Baby Pool Heater			15	\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$0
Lockers Replaced			25	\$0	\$20,000	\$0	\$0	\$0	\$20,000	\$0
Crane/Hoist Replacement			20	\$0	\$5,000	\$0	\$0	\$0	\$5,000	\$0
HVAC Replacement in Pool Bldg. (20 yrs. Old)			20	\$0	\$0	\$20,000	\$0	\$0	\$20,000	\$0
Replacement of Sinks & Counter Tops			20	\$0	\$0	\$15,000	\$0	\$0	\$15,000	\$0
Diving Board			10	\$0	\$0	\$7,500	\$0	\$0	\$7,500	\$0
Points of Sales (3 of 22 Total Stations)			5	\$0	\$0	\$0	\$0	\$7,600	\$7,600	\$0
Seal Coat Parking Lot (20% of Total)			6	\$0	\$0	\$0	\$0	\$18,000	\$18,000	\$0
Concession HVAC Replacement			20	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
Chemical Controllers			7	\$0	\$0	\$0	\$0	\$12,000	\$12,000	\$0
Total				\$60,820	\$72,600	\$56,500	\$24,000	\$82,600	\$296,520	\$60,820

*Estimated

**2026-2030 Capital Improvement Plan
Storm Water - Fund 709**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*						Fund Total	TOTAL PROJECT COST 2026
				2026	2027	2028	2029	2030		
Fuel System Removal/Remediation	17%	1	35	\$2,100	\$9,000	\$62,500	\$0	\$0	\$73,600	\$ 2,100
Jet Vac (Repl. For 7319)	34%	2	15	\$196,667	\$0	\$0	\$0	\$0	\$196,667	\$ 196,667
Utility Pick-up (Repl 7305)	34%	2	10	\$0	\$0	\$23,431	\$0	\$0	\$23,431	\$ -
Utility Pick-up (Repl 7315)	34%	2		\$0	\$0	\$0	\$0	\$27,576	\$27,576	\$ -
Leaf Vac (Repl 8195)	100%	3	15	\$0	\$190,000	\$0	\$0	\$0	\$190,000	\$ -
Camera System	50%	10	13	\$0	\$0	\$0	\$0	\$125,000	\$125,000	\$ -
Annual Stormwater Improvements	100%	3	30	\$0	\$0	\$0	\$350,000	\$0	\$350,000	\$ -
Race Street Pump Station	N/A	3	30	\$75,000	\$580,000	\$0	\$0	\$0	\$655,000	\$ 75,000
Paving Box/Attachment/Skid Steer W. Main/Experiment Farm/Stanfield	25%	4	20	\$0	\$20,000	\$0	\$0	\$0	\$20,000	\$ -
Inter. Impr	N/A	6	30	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$ -
Design W. Market Street Phase 1		5		\$60,500	\$0	\$0	\$0	\$0	\$60,500	\$ 60,500
Design W. Market Street Phase 2		5		\$54,000	\$0	\$0	\$0	\$0	\$54,000	\$ 54,000
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		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Transit Van (Repl 6304)	34%	2	0	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$ -
Loader (Repl 8146)	25%	8	15-20	\$0	\$0	\$0	\$0	\$52,500	\$52,500	\$ -
Maintenance Facility Renovation	16%	1		\$0	\$0	\$0	\$0	\$1,166,667	\$1,166,667	\$ -
DT Streetscape/Safety Imp & Prouty	N/A	7	30	\$700,000	\$0	\$0	\$0	\$0	\$700,000	\$ 700,000
Maintenance Facility Roof Repair		9		\$0	\$0	\$78,333	\$0	\$0	\$78,333	\$ -
LED Lighting Project		11		\$15,355	\$0	\$0	\$0	\$0	\$15,355	\$ 15,355
Total				\$2,247,122	\$799,000	\$1,164,264	\$350,000	\$1,396,743	\$5,957,129	\$ 2,247,122

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 (2025 Storm portion)
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

**2026-2030 Capital Improvement Plan
Water Administration - Fund 710.660**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	Total Project Cost 2026
Annual Water Line Improvements Design			50+	\$50,000	\$50,000	\$75,000	\$75,000	\$75,000	\$325,000	\$ 50,000
GIS Infrastructure Upgrade		2		\$0	\$125,000	\$0	\$0	\$0	\$125,000	\$ -
CO2 tank & feed design WTP				\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Re-Host for Server		4		\$0	\$0	\$0	\$0	\$0	\$0	\$ -
W. Main/Experiment Farm/Stanfield Rd Inter. Impr.				\$0	\$0	\$0	\$0	\$0	\$0	\$ -
W. Market St Road Impr. Phase 1		3		\$4,500	\$0	\$0	\$0	\$0	\$4,500	\$ 4,500
W. Market St Road Impr. Phase 2				\$5,000	\$0	\$0	\$0	\$0	\$5,000	\$ 5,000
W. Market St Road Impr. Phase 3				\$0	\$5,000	\$0	\$0	\$0	\$5,000	\$ -
City Hall VAV Box Replacement Project		1		\$0	\$79,000	\$0	\$0	\$0	\$79,000	\$ -
LED Lighting Project		5		\$15,355	\$0	\$0	\$0	\$0	\$15,355	\$ 15,355
Total				\$74,855	\$259,000	\$75,000	\$75,000	\$75,000	\$558,855	\$ 74,855

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. Funding Split - \$8,500 shared w/ 447, 204, 709, 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

2026-2030 Capital Improvement Plan Water Treatment Plant - Fund 710.662

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Fund Total	Total Project Cost 2026
Well maintenance		1	50	\$121,000	\$127,000	\$133,000	\$140,000	\$147,000	\$668,000	\$ 121,000
SCADA installation, upgrades, support			20	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$ 100,000
VOC Building Tower Media Cleaning			50	\$0	\$40,000	\$0	\$0	\$52,000	\$92,000	\$ -
Medium & low voltage breaker testing		2	30	\$10,000	\$0	\$10,000	\$0	\$10,000	\$30,000	\$ 10,000
Small Valve and Meters at WTP			25	\$0	\$0	\$300,000	\$0	\$0	\$300,000	\$ -
Parking Lot Repair/Reseal			25	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$ -
Booster Station Upgrades			15	\$0	\$0	\$80,000	\$0	\$0	\$80,000	\$ -
Clear Well, Chemical Bins and Catwalk										
Power wash			100	\$0	\$0	\$30,000	\$0	\$0	\$30,000	\$ -
CO2 tank, 26 ton (New primary tank instead of backup)		3	30	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000	\$ 1,200,000
WTP Heat Pump Replacement, boiler updates			20	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$ 100,000
Well & Dome Security-AWIA			10	\$0	\$0	\$0	\$0	\$70,000	\$70,000	\$ -
Gas Line Replacement		4	50	\$28,000	\$0	\$0	\$0	\$0	\$28,000	\$ 28,000
Backwash Tank containment of cleaning debris			15	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$ -
Dome Maintenance, Repair and Recoat			10	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$ -
Slaker 3 Replacement			20	\$0	\$350,000	\$0	\$0	\$0	\$350,000	\$ -
Parking Lot Pavement			50	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$ -
Stanfield Tower Tank lead containment of cleaning debris			15	\$0	\$0	\$0	\$250,000	\$0	\$250,000	\$ -
2014 Ford Explorer (6202)			20	\$0	\$0	\$75,000	\$0	\$0	\$75,000	\$ -
High Zone - High Service Pump 2		5	25	\$0	\$0	\$315,000	\$0	\$0	\$315,000	\$ -
High Zone - High Service Pump 5		5	25	\$0	\$300,000	\$0	\$0	\$0	\$300,000	\$ -
Low Zone - High Service Pump 4		5	25	\$0	\$0	\$0	\$0	\$347,000	\$347,000	\$ -
Wash Water Pump			25	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$ -
VOC Pumps 1 & 2		5	20	\$0	\$0	\$0	\$331,000	\$0	\$331,000	\$ -
Reseal WTP brick, VOC brick, EHS station			10	\$0	\$0	\$0	\$0	\$89,000	\$89,000	\$ -
High zone, low zone, and washwater flow meters		6	30	\$105,000	\$0	\$0	\$0	\$0	\$105,000	\$ 105,000
LED Lighting Project		7		\$101,170	\$0	\$0	\$0	\$0	\$101,170	\$ 101,170
Total				\$1,765,170	\$1,367,000	\$1,043,000	\$831,000	\$915,000	\$5,921,170	\$ 1,765,170

1. Updated rounded numbers for well cleaning.
2. Updated rounded numbers for breaker testing.
3. Carbon Dioxide tank replacement. Increased price due to quote for tank increasing. This project does not have an engineers estimate.
4. Received an updated quote to replace gas line with the chlorine project.
5. Pushing back pump replacements by one year and increasing the cost. This is due to the Water Master Plan being updated and the possibility of larger pumps needed for future usage.
6. Price bid with the chlorine project to replace three large flow meters.
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

**2026-2030 Capital Improvement Plan
Water Distribution Division - Fund 710.663**

2/12/2026

Project	% of Total Cost	Notes	Life	2026	2027	2028	2029	2030	Fund Total	Total Project Cost 2026
			Expectancy In Years*							
Fuel System Removal/Remediation	16%	1	35	\$2,100	\$9,000	\$62,500	\$0	\$0	\$73,600	\$ 2,100
Jet Vac (Repl. For 7319)	34%	2	15	\$196,667	\$0	\$0	\$0	\$0	\$196,667	\$ 196,667
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)	34%	2		\$0	\$0	\$0	\$0	\$27,576	\$27,576	\$ -
Annual Water Line Improvements		3	30	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$2,000,000	\$ -
W. Main/Experiment Farm		5	30	\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$ -
Meters		9		\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000	\$ 500,000
Hydrants		3		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000	\$ 10,000
DT Streetscape/Safety Impr & Prouty - Waterline Replacement				\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000	\$ 1,600,000
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
Transit Van (Repl 6304)	34%	2		\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$ -
Loader (Repl 8146)	25%	6	15-20	\$0	\$0	\$0	\$0	\$52,500	\$52,500	\$ -
Maintenance Facility Renovation	16%	1		\$0	\$0	\$0	\$0	\$1,166,667	\$1,166,667	\$ -
Duke Park North Waterline		10		\$0	\$324,000	\$0	\$0	\$0	\$324,000	\$ -
Valve Exercising Machine		3		\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$ -
W. Market St Road Impr. Phase 3		4		\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$ -
Lead GRR Service Line Replacement				\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000	\$ -
Maintenance Facility Roof Repair	16%	7		\$0	\$0	\$78,333	\$0	\$0	\$78,333	\$ -
Dam Removal - Lower Water Mains				\$431,000	\$0	\$0	\$0	\$0	\$431,000	\$ 431,000
Total				\$2,835,267	\$1,513,000	\$1,299,264	\$1,110,000	\$2,481,743	\$9,239,274	\$ 2,835,267

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. Funding Split - OPWC 442, TIF 444, Storm Water 709, Water 710, Sewer 711
6. Replacing 2015 loader 8146: funded split Street (25%), Water Dist (25%), Stormwater (25%), and Sewer Maint (25%)
7. 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
8. Infrared scan and visual inspection recommended a short term fix to make roof last 15+ more years; new roof is ~\$500,000; Funding split equally between Elec (101.555.), Refuse (101.635.), Street (202.781.), Storm (709.675.), Water (710.663.) & Sewer (711.673.)
9. Funding split - Water 710, Sewer 711
10. Total Cost \$360,000; 50% in Robinson Reserve Fund 631

*Estimated

**2026-2030 Capital Improvement Plan
Sewer Administration - Fund 711.670**

2/12/2026

Project	% of Total Cost	Notes	Life	2026	2027	2028	2029	2030	Total	Total Project Cost 2026
			Expectancy in Years*							
Annual Sewer Improvements Design/as needed			50+	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$ 50,000
Laboratory Improvement Design		1	30	\$0	\$35,000	\$0	\$0	\$0	\$35,000	\$ -
Sewer Collection Master Plant\Modeling		4		\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$ 250,000
GIS Infrastructure Upgrade		2		\$0	\$125,000	\$0	\$0	\$0	\$125,000	\$ -
W. Market St Road Impr. Phase 1		3		\$3,500	\$0	\$0	\$0	\$0	\$3,500	\$ 3,500
W. Market St Road Impr. Phase 2				\$3,000	\$0	\$0	\$0	\$0	\$3,000	\$ 3,000
WWTP Low Voltage Switchgear Design				\$0	\$0	\$0	\$122,000	\$0	\$122,000	\$ -
W. Market St Road Impr. Phase 3				\$0	\$4,000	\$0	\$0	\$0	\$4,000	\$ -
City Hall VAV Box Replacement Project		5		\$0	\$79,000	\$0	\$0	\$0	\$79,000	\$ -
LED Lighting Project		6		\$15,355	\$0	\$0	\$0	\$0	\$15,355	\$ 15,355
Total				\$321,855	\$293,000	\$50,000	\$172,000	\$50,000	\$886,855	\$321,855

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, TIF 444, Storm Water 709, Water 710, Sewer 711
4. Carryover from 2025 Budget
5. 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
6. 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

2026-2030 Capital Improvement Plan
Waste Water Treatment Plant - Fund 711.672

2/12/2026

Project	% of Total Cost	Notes	Life	2026	2027	2028	2029	2030	Total	Total Project Cost 2026
			Expectancy in Years*							
Plant Valve Replacement			10	\$15,000	\$15,000	\$15,000	\$15,500	\$15,500	\$76,000	\$ 15,000
Lift station Upgrades			20+	\$25,000	\$27,000	\$27,000	\$27,000	\$27,000	\$133,000	\$ 25,000
Electric Valve Openers		1	20	\$25,750	\$26,550	\$27,350	\$28,175	\$29,000	\$136,825	\$ 25,750
Rebuild Parkson Screen #1		2	20	\$180,000	\$0	\$0	\$0	\$0	\$180,000	\$ 180,000
Replace 350KW Portable Generator		3	20	\$325,000	\$0	\$0	\$0	\$0	\$325,000	\$ 325,000
Spare Bottom Bearing for Screw Pumps		4	8	\$40,000	\$0	\$0	\$0	\$0	\$40,000	\$ 40,000
Replace AC Blower Building MCC Room			10+	\$20,600	\$0	\$0	\$0	\$0	\$20,600	\$ 20,600
Low Voltage Switchgear Spare Breaker			20+	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$ 25,000
Replace 1999 Skid steer			15	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$ -
Carbon Replacement Odor Control Units			10	\$0	\$86,000	\$0	\$0	\$0	\$86,000	\$ -
2000 Gallon Diesel Fuel Tank & Concrete Pad		5	20	\$0	\$35,000	\$0	\$0	\$0	\$35,000	\$ -
Replace Process Water Pumps			20	\$0	\$40,000	\$0	\$0	\$0	\$40,000	\$ -
Paint Handrails, Primary & Aeration Tanks			10	\$0	\$29,000	\$0	\$0	\$0	\$29,000	\$ -
Light Pole Painting			10	\$0	\$60,000	\$0	\$0	\$0	\$60,000	\$ -
Solids Building Basement Steps Replacement		6	20	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$ -
Heating Unit Disinfection Building Replacement		7	20+	\$0	\$70,000	\$0	\$0	\$0	\$70,000	\$ -
Laboratory Improvements			30	\$0	\$0	\$335,000	\$0	\$0	\$335,000	\$ -
4" Portable Water Pump Replacement		8	20	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$ -
Cargo Trailer Enclosed 6'X12'		9	10	\$0	\$0	\$15,000	\$0	\$0	\$15,000	\$ -
Mower 70" Diesel			10	\$0	\$0	\$40,000	\$0	\$0	\$40,000	\$ -
36" Effluent Magnetic Flow Meter		10	20	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$ -
Replace 25kw Portable Generator		11	20	\$0	\$0	\$0	\$75,000	\$0	\$75,000	\$ -
EQ Basin Improvements			20	\$0	\$0	\$0	\$250,000	\$0	\$250,000	\$ -
Tunnel Top Recoating			10	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$ -
Solids Building Ventilation Improvement			20	\$0	\$0	\$0	\$150,000	\$0	\$150,000	\$ -
Gate Opener Replacement			10	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$ -
Sandblasting & Painting Headworks Crane Framing			10	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$ -
Primary Tanks Drive Units Replacement			20	\$0	\$0	\$0	\$0	\$55,000	\$55,000	\$ -
Low Voltage Switchgear Upgrade		12	50	\$0	\$0	\$0	\$0	\$1,220,000	\$1,220,000	\$ -
Replace Switchgear Batteries & Charger			10	\$0	\$0	\$0	\$0	\$60,000	\$60,000	\$ -

Spare Pump Addison Lift Station	20	\$0	\$0	\$0	\$0	\$40,000	\$40,000	\$	-
Headworks Exhaust Fan Replacement	20	\$0	\$0	\$0	\$0	\$38,000	\$38,000		
Spare Mixer Aeration Tank	20	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$	-
Total		\$ 656,350	\$ 613,550	\$ 509,350	\$ 855,675	\$ 1,494,500	\$4,129,425	\$	656,350

1. Electric valve openers will now be replaced one at a time instead of all at once. These valve openers are at the end of their useful life.
2. #1 Parkson Screen was installed in 1996 and has not been rebuilt. #2 Parkson Screen was rebuilt in 2020.
3. The plants portable 350KW generator was purchased in 1992 and some parts for this unit are no longer being made.
4. This spare bearing is for Screw Pumps #5-8.
5. This will provide an emergency fuel source for the plants 1500kw generator.
6. 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.
7. Building heating unit is 50 years old and needs to be replaced for reliability.
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. Low Voltage Switchgear was installed in 1974.

*Estimated

2026-2030 Capital Improvement Plan Sewer Maintenance Division - Fund 711.673

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	Total Project Cost 2026
Fuel System Removal/Remediation	16%	1	30	\$2,100	\$9,000	\$62,500	\$0	\$0	\$73,600	\$2,100
Jet Vac (Repl. For 7319)	34%	2		\$196,667	\$0	\$0	\$0	\$0	\$196,667	\$196,667
Utility Pick-up (Repl 7305)	34%	2	10	\$0	\$0	\$23,431	\$0	\$0	\$23,431	\$0
Utility Pick-up (Repl 7315)	34%	2		\$0	\$0	\$0	\$0	\$27,576	\$27,576	\$0
Paving Box/Attachment/Skid Steer Camera System	17%	3	20	\$0	\$20,000	\$0	\$0	\$0	\$20,000	\$0
Water Meters - Annual	50%	7		\$0	\$0	\$0	\$0	\$125,000	\$125,000	\$0
Annual Sewer Relining/Grouting	50%	4		\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000	\$500,000
W Main & Experiment Farm Rd intersection	100%			\$0	\$600,000	\$0	\$0	\$0	\$600,000	\$0
Duke Park North Sewer Line Extension		5		\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$0
W. Market St Road Impr. Phase 1		6		\$0	\$199,000	\$0	\$0	\$0	\$199,000	\$0
W. Market St Road Impr. Phase 2		5		\$30,000	\$0	\$0	\$0	\$0	\$30,000	\$30,000
W. Market St Road Impr. Phase 3		5	30	\$30,000	\$0	\$0	\$0	\$0	\$30,000	\$30,000
Transit Van (Repl 6304)		5		\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$0
Loader (Repl 8146)	34%	2		\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$0
Maintenance Facility Renovation	25%	8	15-20	\$0	\$0	\$0	\$0	\$52,500	\$52,500	\$0
Maintenance Facility Roof Repair	16%	1		\$0	\$0	\$0	\$0	\$1,166,667	\$1,166,667	\$0
Sewer Collection Improvements	16%	9		\$0	\$0	\$78,333	\$0	\$0	\$78,333	\$0
Total				\$758,767	\$1,358,000	\$689,264	\$1,000,000	\$2,396,743	\$6,202,774	\$758,767

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 Mnt. 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

**2026-2030 Capital Improvement Plan
Parking Meter Fund
Fund 712**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	FUND TOTAL	TOTAL PROJECT COST 2026
				Maintaining Cardinal Software				\$6,104	\$0	\$0
Total				\$6,104	\$0	\$0	\$0	\$0	\$6,104	\$ 6,104

*Estimated

**2026-2030 Capital Improvement Plan
Miami Shores Golf Course - Fund 713**

2/12/2026

Project	% of Total Cost	Notes	Life Expectancy in Years*	2026	2027	2028	2029	2030	Total	Total Project Cost 2026
5 Club Cars - replace on annual rotation		1	10	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$140,000	\$28,000
Batteries for Carts			4-5 years	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$62,500	\$12,500
Ventrac w/attachments		2	10+ years	\$0	\$65,000	\$0	\$0	\$0	\$65,000	\$0
New Ventrac & Contour Mower		3	10+ years	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$0
Greensmower			10+ years	\$0	\$0	\$45,000	\$0	\$0	\$45,000	\$0
Fairway Mower			10+ years	\$85,000	\$85,000	\$0	\$0	\$0	\$170,000	\$85,000
Irrigation System Replacement				\$0	\$2,500,000	\$0	\$0	\$0	\$2,500,000	\$0
Utility Vehicle w/ Topdresser		4		\$0	\$0	\$0	\$85,000	\$0	\$85,000	\$0
Utility Vehicle		4		\$0	\$0	\$0	\$12,000	\$0	\$12,000	\$0
SandPro				\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
Total				\$125,500	\$2,690,500	\$135,500	\$137,500	\$55,500	\$3,144,500	\$125,500

1. Golf cart replacement has been increased from \$25,000 to \$28,000 to reflect increase in cost of replacement as well as decrease in value of trade-ins

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 aeravate 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

2026 - 2030 Capital Improvement Plan Summary

Fund Number	Fund Name	2026	2027	2028	2029	2030	Total
101	General Fund	\$1,293,705	\$3,058,620	\$2,892,623	\$1,251,757	\$3,264,134	\$11,760,839
202	Street Fund	\$82,455	\$67,500	\$149,333	\$61,000	\$0	\$1,579,455
204	Income Tax Fund	\$0	\$79,000	\$0	\$0	\$1,219,167	\$79,000
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	\$2,700,000	\$0	\$500,000	\$1,000,000	\$1,000,000	\$5,200,000
230	Community Dev. Block Grant Fund	\$0	\$0	\$0	\$0	\$0	\$0
231	Parking & DT Improvement Fund	\$0	\$0	\$0	\$0	\$0	\$0
235	Drug Law Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0
236	Law Enforcement Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0
251	ARPA	\$0	\$0	\$0	\$0	\$0	\$0
252	Opioid Settlement Fund	\$77,500	\$0	\$0	\$0	\$0	\$77,500
441	Capital Improvement Fund	\$22,769,000	\$7,795,000	\$2,050,000	\$2,225,000	\$8,900,000	\$43,739,000
442	Ohio Public Works Commission Fund	\$2,701,000	\$0	\$100,000	\$1,100,000	\$1,000,000	\$4,901,000
444	TIF Fund	\$600,000	\$0	\$4,300,000	\$0	\$0	\$4,900,000
447	Technology Fund	\$78,000	\$113,000	\$86,000	\$99,800	\$64,800	\$441,600
631	Robinson Reserve Advisory Fund	\$6,981	\$92,739	\$6,010	\$6,010	\$6,292	\$118,032
672	Cemetery Endowment Fund	\$395,150	\$45,650	\$174,650	\$45,650	\$49,000	\$710,100
707	Hobart Arena Fund	\$324,000	\$562,000	\$237,500	\$563,000	\$300,000	\$1,986,500
708	Municipal Swimming Pool Fund	\$60,820	\$72,600	\$56,500	\$24,000	\$82,600	\$296,520
709	Storm Management Utility Fund	\$2,247,122	\$799,000	\$1,164,264	\$350,000	\$1,396,743	\$5,957,129
710	Water Fund	\$2,910,122	\$1,772,000	\$1,374,264	\$1,185,000	\$2,556,743	\$9,798,129
711	Sewer Fund	\$1,736,972	\$2,264,550	\$1,248,614	\$2,027,675	\$3,941,243	\$11,219,054
712	Parking Meter Fund	\$6,104	\$0	\$0	\$0	\$0	\$6,104
713	Miami Shores Golf Fund	\$125,500	\$2,690,500	\$135,500	\$137,500	\$55,500	\$3,144,500
919	Equitable Sharing Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$38,114,431	\$19,415,159	\$14,475,258	\$10,076,392	\$23,836,222	\$105,917,462

CITY OF TROY BUDGET-ACTUAL

2025

Fund	Department	Personal Services	Other Expenses	Operating Budget	Capital Budget	Total
101.101	General Gov't	1,024	1,673,690	1,674,714	195,661	1,870,375
101.102	City Council	117,946	792	118,738	0	118,738
101.103	Mayor	51,872	12,725	64,597	0	64,597
101.104	Auditor	376,947	88,623	465,570	2,525	468,095
101.105	Treasurer	6,777	-	6,777	-	6,777
101.106	Law Director	183,303	262,905	446,208	-	446,208
101.107	Service Director	581,835	37,219	619,054	496	619,550
101.108	Engineering	514,320	53,454	567,774	4,190	571,964
101.109	Civil Service	5,876	2,110	7,986	-	7,986
101.113	Personnel	199,597	16,407	216,004	0	216,004
101.114	Human Relations	-	1,736	1,736	-	1,736
101.118	MIS	70,083	55,095	125,178	12,340	137,518
101.125	City Beautification	-	51,935	51,935	-	51,935
101.216	Fire Dept	6,245,376	647,417	6,892,793	223,490	7,116,283
101.217	Police Dept	6,186,315	681,364	6,867,679	228,272	7,095,951
101.440	Park Dept	836,000	659,198	1,495,198	328,475	1,823,673
101.441	Recreation	526,648	43,502	570,150	0	570,150
101.445	Lincoln Community Center	-	58,000	58,000	-	41,951
101.551	Plumbing Board	-	-	-	-	-
101.552	Electrician Board	-	-	-	-	-
101.553	Heating/AC Board	-	-	-	-	-
101.554	Planning Commission	476	14,020	14,496	-	14,496
101.555	Electrical	386,636	98,015	484,651	-103	484,548
101.556	Administrative Board	-	-	-	-	-
101.558	Development Dept	624,576	410,678	1,035,254	53,123	1,088,377
101.559	Architectural Design Board	-	-	-	-	-
101.635	Refuse Dept	284,144	1,205,391	1,489,535	22	1,489,557
	Subtotal General Fund	17,199,751	6,074,276	23,274,027	1,048,491	24,306,469
202	Street Dept	713,974	752,582	1,466,556	154,951	1,621,507
203	State Highway	52,636	6,609	59,245	100,000	159,245
204	Income Tax	367,212	954,272	1,321,484	60,389	1,381,873
205	Cemetery	299,902	155,715	455,617	0	455,617
207	Safety Income Tax	-	-	-	-	-
218	Munc. Real Property	-	4,253	4,253	0	4,253
219	Miami Conservancy	-	200,906	200,906	-	200,906
225	Recreational Programs	3,679	171,526	175,205	16,188	191,393
228	Park & Rec Capital Improv	-	7,710	7,710	1,451,566	1,459,276
230	Comm. Dev. Block Grant	-	37,050	37,050	0	37,050
231	Parking/Downtown Improv	-	14	14	0	14
235	Drug Law Enforcement	-	3,615	3,615	0	3,615
236	Law Enforcement	-	-	-	0	-
245	Sm Business Dev R Loan Fd	-	-	-	-	-

CITY OF TROY BUDGET-ACTUAL
2025

Fund	Department	Personal Services	Other Expenses	Operating Budget	Capital Budget	Total
250	CARES Act Coronavirus	-	-	-	0	-
251	American Rescue Plan	-	-	-	0	-
252	OneOhio Opioid Settlement	-	68,108	68,108	0	68,108
332	Bond Retirement Fund	-	504,800	504,800	-	504,800
441	Capital Improvement	All expense related to this fund should be considered capital			2,475,204	2,475,204
442	Ohio Public Works Comm	All expense related to this fund should be considered capital			0	-
444	TIF 2003 Fund	All expense related to this fund should be considered capital			163,339	163,339
447	Technology Fund	All expense related to this fund should be considered capital			162,680	162,680
623	Stouder Trust	-	1	1	0	1
630	Paul G. Duke Trust	-	-	-	0	-
631	Robinson Reserve	-	-	-	37,680	37,680
671	Cemetery Trust	-	1,222	1,222	0	1,222
672	Cemetery Endowment	-	38,104	38,104	24,027	62,131
673	Unclaimed Funds	-	-	-	-	-
674	Tri-Centennial Fund	-	-	-	0	-
707	Hobart Arena	787,518	1,645,785	2,433,303	36,019	2,469,322
708	Municipal Swimming Pool	184,557	194,235	378,792	14,295	393,087
709	Stormwater Utility	758,110	276,635	1,034,745	150,186	1,184,931
710.660	Water Admins.	471,143	710,134	1,181,277	78,359	1,259,636
710.661	Water Bill & Coll.	199,532	60,524	260,056	2,195	262,251
710.662	Water Plant	1,118,082	1,532,734	2,650,816	79,291	2,730,107
710.663	Water Distribution	542,169	484,454	1,026,623	1,758,690	2,785,313
	Subtotal Water Fund	2,330,926	2,787,846	5,118,772	1,918,535	7,037,307
711.670	Sewer Admins.	473,824	1,051,755	1,525,579	78,359	1,603,938
711.671	Sewer Bill & Coll.	199,535	56,799	256,334	2,160	258,494
711.672	Sewer Plant	879,049	1,951,636	2,830,685	162,266	2,992,951
711.673	Sewer Maint.	245,519	191,855	437,374	446,929	884,303
	Subtotal Sewer Fund	1,797,927	3,252,045	5,049,972	689,714	5,739,686
712	Parking Meter	63,049	9,612	72,661	0	72,661
713	Miami Shores	626,649	700,716	1,327,365	79,482	1,406,847
820	Imprest Cash	-	-	-	-	-
842	Investment Fund/Cap. Improv	-	1,690	1,690	-	1,690
915	Board of Bldg Standard	-	-	-	-	-
916	Enterprise Zone	-	-	-	-	-
917	Fire Insurance Escrow Fd	-	-	-	-	-
919	Equitable Sharing Fund	-	-	-	0	-
	Total	25,185,890	17,849,327	43,035,217	8,582,746	51,601,914
		49%	35%	83%	0	100%
	TRANSFERS	40,687,012.46				92,288,927
						TOTAL WITH TRANSFERS