

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
GENERAL FUND #101							
Balance - January 1st	10,664,570	10,734,675		11,198,376		10,734,675	10,664,570
Property Tax Revenue	10,650,396	13,458,716	13,458,716	7,317,071	54%	7,198,412	5,765,209
Real Estate & Public Utility	10,650,396	13,458,716	13,458,716	7,317,071	54%	7,198,412	5,765,209
Municipal Income Tax	33,220,988	34,006,321	34,671,586	15,544,769	45%	14,898,448	14,289,248
Individual	14,689,163	15,076,812	14,982,988	8,460,248	56%	7,958,316	7,596,533
Net Profit	2,016,219	1,792,854	2,025,837	956,301	47%	810,575	768,371
Withholding	16,515,606	17,136,655	17,662,761	6,128,220	35%	6,129,558	5,924,344
Other Local Taxes	13,175	34,704	14,000	1,202	9%	2,884	2,873
Hotel Taxes	13,175	34,704	14,000	1,202	9%	2,884	2,873
Licenses-Permits & Inspections	1,668,926	2,111,782	1,575,671	379,053	24%	384,235	269,982
Building Permits	757,972	1,206,119	650,000	254,565	39%	240,886	178,068
Contractor Licenses	132,675	132,112	126,941	53,540	42%	52,875	51,015
Housing License-Residential	233,455	240,390	255,025	23,550	9%	24,030	10,505
Housing License-Commercial	402,900	374,050	459,045	23,950	5%	18,040	7,065
Other	141,925	159,111	84,660	23,448	28%	48,404	23,329
Intergovernmental	4,596,143	4,912,397	4,888,443	2,808,365	57%	1,033,778	1,020,338
Grants	605,463	255,891	246,000	71,536	29%	145,110	182,025
Homestead	123,116	137,540	137,540	68,291	50%	-	-
Rollback	1,173,853	1,549,060	1,549,060	774,913	50%	-	-
Local Gov't Fund - State	246,162	277,823	322,520	119,759	37%	80,970	70,570
Local Gov't Fund - County	2,299,086	2,516,086	2,511,923	880,766	35%	772,941	692,929
Cigarette Tax - Ohio	1,426	-	1,400	-	0%	-	-
Liquor & Beer Permits	103,398	110,590	100,000	56,247	56%	9,758	65,922
Other	43,637	65,408	20,000	836,853	4184%	25,000	8,891
Charges for Services	3,869,825	3,769,701	3,416,000	1,438,157	42%	1,196,324	1,275,543
External Service Charges	2,600,380	2,500,135	2,146,000	803,374	37%	773,135	852,394
Title Searches	6,610	7,690	7,000	2,090	30%	2,060	1,950
Civil Service Charges	1,955	1,625	-	-	-	-	1,205
Towing Fees	50,160	50,087	44,000	19,008	43%	18,786	14,920
Fees - Cable TV (Cox)	351,044	320,279	300,000	76,977	26%	83,792	112,386
Refuse and Recycling	17,732	17,732	40,000	33,621	84%	17,732	17,732
Womens Club Pavilion	6,505	15,999	15,000	3,103	21%	3,480	(338)
Parking Fees	230,758	276,541	230,000	103,513	45%	98,314	102,721
Other	60,250	66,096	110,000	21,576	20%	25,065	12,222
EMS Transport, Vital Stats	1,832,066	1,693,455	1,400,000	543,487	39%	509,116	580,269
Internal Service/Cost Reimb	1,269,445	1,269,566	1,270,000	634,783	50%	423,189	423,148
Indirect Cost Reimbursement	1,269,445	1,269,566	1,270,000	634,783	50%	423,189	423,148
Interest	3,844,771	4,131,935	2,650,000	1,348,583	51%	1,344,623	1,203,910
Interest Earnings	3,844,771	4,131,935	2,650,000	1,348,583	51%	1,344,623	1,203,910
Municipal Court	1,011,168	1,422,758	1,243,300	393,156	32%	596,043	249,151
Court Fines	387,618	505,584	510,000	132,730	26%	228,411	99,157
Court Costs	613,115	903,701	725,000	256,967	35%	360,995	147,117
Witness Fees	146	106	1,000	-	0%	88	15
Special Fees	10,289	13,173	7,000	3,460	49%	6,293	2,862
All Other Revenue	269,988	161,644	160,000	62,794	39%	46,687	10,078
Special Assessments - Direct	13,484	18,252	15,000	15,212	101%	6,745	5,655
Donations & Contributions	42,194	18,982	5,000	5,985	120%	1,485	1,583
Asset Sales	203,775	113,923	125,000	41,598	33%	35,835	-
Recyclable & Scrap Mat Sales	10,536	8,726	15,000	-	0%	2,622	2,840
Operating Transfers - In	462,000	460,000	500,000	-	0%	460,000	462,000
Advances In	462,000	460,000	500,000	-	0%	460,000	462,000
Miscellaneous	307,850	726,198	1,499,087	158,539	11%	423,352	87,575
Miscellaneous Revenue	26,328	25,772	20,000	11,492	57%	106	448
Reimbursements	280,367	699,600	87	147,047	169019%	422,455	86,813
Registrar's Reimbursement	1,155	595	1,000	-	0%	560	315
Other	-	231	1,478,000	-	0%	231	-
Economic Development	-	-	-	-	-	-	-
Total Receipts	59,915,230	65,196,155	64,076,803	29,451,688	46%	27,584,785	24,635,909
Total Receipts and Balance	70,579,800	75,930,830	64,076,803	40,650,064		38,319,460	35,300,479

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
GENERAL FUND EXPENDITURES							
General Government							
Council	261,584	296,777	368,411	106,512	29%	91,866	91,597
Personal Services	246,131	254,268	305,241	99,561	33%	85,995	85,114
Other Operations	15,453	42,509	63,170	6,951	11%	5,871	6,483
Encumbrances	-	-	-	12,085		20,095	-
Municipal Court	1,883,654	1,992,010	2,322,741	755,329	33%	685,927	638,915
Personal Services	1,664,145	1,850,156	2,100,841	708,104	34%	619,596	567,654
Other Operations	219,509	141,854	221,900	47,225	21%	66,330	71,261
Encumbrances	-	-	-	24,133		61,351	59,943
Civil Service	146,996	124,365	191,903	64,905	34%	40,583	45,457
Personal Services	107,434	110,228	115,703	42,433	37%	38,759	37,310
Other Operations	39,562	14,137	76,200	22,472	29%	1,824	8,147
Encumbrances	-	-	-	53,700		12,800	4,500
Mayor	389,161	394,167	427,759	152,602	36%	140,555	164,157
Personal Services	369,235	373,161	398,444	141,837	36%	129,241	153,252
Other Operations	19,926	21,006	29,315	10,765	37%	11,314	10,906
Encumbrances	-	-	-	0		-	-
Human Resources	290,082	298,189	340,776	112,664	33%	103,897	108,984
Personal Services	256,763	261,416	279,927	99,407	36%	91,795	93,801
Other Operations	33,319	36,772	60,849	13,257	22%	12,102	15,182
Encumbrances	-	-	-	27,547		26,348	27,725
Finance	846,985	897,840	862,224	284,606	33%	281,029	271,539
Personal Services	727,355	789,119	730,674	254,984	35%	250,950	226,922
Other Operations	119,630	108,721	131,550	29,622	23%	30,079	44,617
Encumbrances	-	-	-	40,330		46,020	7,156
Income Tax	1,974,821	1,979,237	2,090,618	728,746	35%	829,143	682,039
Personal Services	663,853	683,991	743,118	285,973	38%	263,429	231,173
Other Operations	269,677	314,849	447,500	128,940	29%	166,139	117,018
Refunds	1,041,291	980,397	900,000	313,832	35%	399,575	333,847
Encumbrances	23,000	-	-	202,739		85,420	161,737
Information Technology	2,780,446	2,704,551	2,801,717	1,750,089	62%	1,513,262	867,563
Personal Services	563,599	579,121	613,918	239,270	39%	202,806	196,576
Other Operations	2,216,847	2,125,430	2,187,799	1,510,819	69%	1,310,456	670,987
Encumbrances	2,036,000	-	-	3,869,439		1,758,145	2,081,150
General Administration	6,146,248	8,004,363	3,481,300	697,861	20%	938,937	671,500
Personal Services	183,738	219,878	266,000	47,234	18%	(28,413)	(19,820)
Other Operations	1,516,950	1,517,326	1,315,300	288,965	22%	302,570	279,194
Hospitalization	-	-	-	-		-	-
Workers Comp	-	-	-	-		-	-
Transfer Out	3,489,100	4,150,000	1,400,000	-	0%	325,000	200,000
Advance Out	460,000	1,550,000	500,000	-	0%	-	-
Reserve Balances							
Separation Pay	496,461	567,160	-	361,663		339,780	212,125
27th Pay	-	-	-	-		-	-
Budget Stabilization	-	-	-	-		-	-
Encumbrances	6,614,880	-	-	6,446,653		6,656,545	6,269,521
Law	819,305	788,449	935,520	318,170	34%	282,288	281,719
Personal Services	715,730	737,849	810,845	279,196	34%	254,775	245,943
Other Operations	103,575	50,600	124,675	38,974	31%	27,513	35,776
Encumbrances	-	-	-	7,487		14,538	101,175
Planning & Development	1,271,121	1,045,456	783,042	400,392	51%	325,050	208,559
Personal Services	468,191	538,868	725,192	229,660	32%	179,818	162,795
Other Operations	21,407	30,253	57,850	5,484	9%	4,202	7,184
Economic Development	781,523	476,335	-	165,247		141,030	38,580
Encumbrances	1,358,500	-	-	1,521,983		1,654,577	1,455,290
Community Relations	265,253	260,589	307,389	88,940	29%	92,486	60,984
Personal Services	215,572	220,738	240,884	86,496	36%	76,000	45,982
Other Operations	49,681	39,851	66,505	2,444	4%	16,486	15,002
Encumbrances	-	-	-	-		2,200	3,100
Vital Statistics	497,878	601,498	654,361	300,504	46%	259,433	218,810
Personal Services	121,710	183,649	183,697	62,307	34%	52,068	32,112
Other Operations	376,168	417,849	470,664	238,197	51%	207,366	186,698
Encumbrances	-	-	-	3,651		1,292	1,433
General Government Total	17,573,535	19,387,492	15,567,760	5,761,320	37%	5,584,455	4,311,823

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Public Safety							
Police	13,610,268	13,957,615	15,148,422	5,874,909	39%	5,455,962	5,325,672
Personal Services	12,636,308	12,948,116	14,320,298	5,425,317	38%	4,974,135	4,823,532
Other Operations	973,961	1,009,498	828,124	449,593	54%	481,828	502,141
Encumbrances	37,765	-	-	32,948		180,806	8,873
Dispatch	1,151,493	1,192,453	1,345,199	482,573	36%	398,992	389,276
Personal Services	1,138,243	1,179,538	1,328,699	477,333	36%	393,552	383,581
Other Operations	13,250	12,915	16,500	5,240	32%	5,440	5,695
Encumbrances	-	-	-	9,760		9,560	9,815
Support of Prisoners	267,380	312,124	425,381	125,918	30%	94,786	72,797
Personal Services	144,260	175,746	262,981	83,934	32%	53,861	39,134
Other Operations	123,119	136,378	162,400	41,984	26%	40,925	33,663
Encumbrances	33,600	-	-	45,615		35,722	58,514
School Guards	259,012	252,886	272,362	111,044	41%	116,221	112,000
Personal Services	258,548	252,886	271,362	111,044	41%	116,221	112,000
Other Operations	464	-	1,000	-	0%	-	-
Encumbrances	-	-	-	-		-	-
Animal Control	269,043	281,220	332,385	121,208	36%	93,147	89,590
Personal Services	234,061	239,375	288,485	109,733	38%	80,828	78,238
Other Operations	34,982	41,845	43,900	11,476	26%	12,319	11,352
Encumbrances	-	-	-	(349)		-	-
Fire	12,555,982	12,719,653	14,462,809	5,141,391	36%	4,353,255	4,276,290
Personal Services	11,796,630	12,096,973	13,351,909	4,665,338	35%	4,111,075	3,940,141
Other Operations	759,352	622,681	1,110,900	476,053	43%	242,180	336,149
Encumbrances	137,700	-	-	392,820		222,652	237,421
Housing and Building	1,620,488	1,798,784	1,971,607	649,004	33%	568,210	547,229
Personal Services	1,449,570	1,488,299	1,606,157	565,536	35%	511,641	494,414
Other Operations	170,919	310,485	365,450	83,468	23%	56,570	52,815
Encumbrances	-	-	-	210,309		149,113	85,674
Total Public Safety	29,733,666	30,514,736	33,958,165	12,506,048	37%	11,080,574	10,812,853

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Public Works							
Public Works Administration	105,223	139,318	142,138	61,881	44%	45,608	61,564
Personal Services	99,074	134,493	134,188	57,629	43%	44,248	55,667
Other Operations	6,149	4,826	7,950	4,252	53%	1,361	5,897
Encumbrances	-	-	-	226	-	-	200
Security	186,963	178,879	197,819	34,260	17%	35,705	36,036
Personal Services	186,963	178,879	197,819	34,260	17%	35,705	36,036
Parks	3,045,359	3,146,942	3,554,318	1,189,978	33%	1,165,341	1,118,693
Personal Services	2,008,569	2,084,229	2,264,318	824,657	36%	722,480	673,632
Other Operations	1,036,790	1,062,713	1,290,000	365,321	28%	442,861	445,061
Encumbrances	156,500	-	-	560,713	-	374,989	475,729
Band Concerts	10,000	18,150	20,000	-	0%	-	-
Personal Services	-	-	-	-	-	-	-
Other Operations	10,000	18,150	20,000	-	0%	-	-
Encumbrances	-	-	-	-	-	-	-
Museums	12,292	7,252	37,800	2,061	5%	3,245	8,680
Other Operations	12,292	7,252	37,800	2,061	5%	3,245	8,680
Encumbrances	-	-	-	3,050	-	1,940	(3,791)
July 4th Program	97,165	93,808	137,599	27,100	20%	25,421	33,573
Personal Services	22,201	25,979	38,099	-	0%	-	2,589
Other Operations	74,964	67,830	99,500	27,100	27%	25,421	30,984
Encumbrances	-	-	-	36,900	-	24,000	24,000
Tennis Courts	311	984	1,000	306	31%	378	276
Other Operations	311	984	1,000	306	31%	378	276
Encumbrances	-	-	-	-	-	-	-
Forestry	749,603	727,117	870,489	272,952	31%	167,708	149,413
Personal Services	466,911	432,806	463,313	167,487	36%	154,088	136,459
Other Operations	282,692	294,311	407,176	105,464	26%	13,620	12,954
Encumbrances	100,000	-	-	338,572	-	296,385	215,270
Refuse and Recycling	4,283,766	4,390,757	5,168,571	1,502,608	29%	1,403,785	1,381,032
Personal Services	2,668,192	2,766,722	2,947,696	1,060,289	36%	914,903	892,493
Other Operations	1,615,574	1,624,036	2,220,875	442,319	20%	488,882	488,540
Encumbrances	460,000	-	-	575,394	-	527,152	517,847
Fleet Management	1,839,542	2,118,344	2,397,393	880,591	37%	672,617	691,013
Personal Services	953,180	1,112,185	1,227,493	438,425	36%	338,341	317,050
Other Operations	886,362	1,006,159	1,169,900	442,166	38%	334,276	373,963
Encumbrances	169,700	-	-	945,643	-	757,630	729,273
Engineering	192,834	190,238	268,445	116,489	43%	63,933	68,087
Personal Services	173,407	177,937	212,970	110,121	52%	58,983	57,830
Other Operations	19,426	12,301	55,475	6,368	11%	4,950	10,258
Encumbrances	-	-	-	6,713	-	-	1,513
Street Lighting	589,261	616,098	650,000	198,169	30%	206,516	200,854
Other Operations	589,261	616,098	650,000	198,169	30%	206,516	200,854
Encumbrances	-	-	-	-	-	-	-
Total Public Works	11,112,319	11,627,888	13,445,572	4,286,395	32%	3,790,258	3,749,222

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Human Services							
Human Services Administration	368,373	402,282	442,536	152,874	35%	148,613	126,885
Personal Services	338,926	356,740	365,031	137,566	38%	131,148	117,663
Other Operations	29,447	45,541	77,505	15,308	20%	17,465	9,222
Encumbrances	-	-	-	36,448		1,200	-
Early Childhood	103,512	107,938	116,748	41,415	35%	36,465	35,622
Personal Services	103,075	105,548	111,348	40,141	36%	36,330	35,488
Other Operations	437	2,390	5,400	1,274	24%	134	134
Encumbrances	-	-	-	-		-	-
Youth Services	386,263	364,998	528,850	154,819	29%	134,566	128,076
Personal Services	385,201	364,426	527,050	154,594	29%	134,339	127,407
Other Operations	1,061	571	1,800	226	13%	226	669
Encumbrances	-	-	-	-		-	-
Total Human Services	858,148	875,218	1,088,134	349,108	32%	319,643	290,584
Total General Fund Expenditures							
Total Disbursements	59,277,667	62,405,333	64,059,631	22,902,871	36%	20,774,931	19,164,482
Cash Balance	11,302,132	13,525,496		17,747,193		17,544,530	16,135,998
Less: Encumbrances	11,127,645	13,454,765		15,414,311		12,882,628	12,850,373
Adjustments	10,560,187	11,127,645		13,454,765		11,127,645	10,560,187
Unencumbered Balance	10,734,675	11,198,376		15,787,647		15,789,547	13,845,811

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
State Highway Improvement Fund #201							
Balance - January 1st	147,111	218,156		123,365		218,156	147,111
Revenues	196,780	204,197	197,000	65,929	33%	63,961	62,154
Gasoline Excise Tax	156,452	163,381	155,000	51,777	33%	50,025	49,664
Motor Vehicle License Tax	40,328	40,816	42,000	14,152	34%	13,935	12,490
Total Receipts and Balance	343,891	422,352	197,000	189,294		282,116	209,265
Expenditures	125,735	298,987	230,000	245,174	107%	250,987	50,181
Other Operations (ROAD SALT)	125,735	298,987	230,000	245,174	107%	250,987	50,181
Total Disbursements	125,735	298,987	230,000	245,174	107%	250,987	50,181
Cash Balance	218,156	123,365		(55,879)		31,129	159,084
Less: Encumbrances	0	0		-		-	-
Unencumbered Balance	218,156	123,365		(55,879)		31,129	159,084
SCMR Fund #211							
Balance - January 1st	967,221	480,463		1,131,188		480,463	967,221
Revenues	2,506,269	2,710,213	2,545,000	813,127	32%	788,847	772,179
Gasoline Excise Tax	1,929,576	2,015,031	1,950,000	638,583	33%	616,976	612,524
State Motor Vehicle License Tax	497,382	503,395	535,000	174,544	33%	171,871	154,045
Sidewalk Repairs	10,099	111	10,000	0	0%	0	5,611
Other	69,213	191,677	50,000	0	0%	0	-
Other Financing Sources	-	950,000	-	-	0%	-	-
Transfer (General Fund)		950,000	0	0			
Total Receipts and Balance	3,473,489	4,140,676	2,545,000	1,944,316		1,269,310	1,739,400
Expenditures	2,993,026	3,009,488	3,451,341	940,335	27%	855,015	938,627
Personal Services	1,956,944	2,014,266	2,170,016	770,928	36%	717,675	669,643
Other Operations	1,036,083	995,222	1,281,325	169,406	13%	137,341	268,984
Total Disbursements	2,993,026	3,009,488	3,451,341	940,335	27%	855,015	938,627
Cash Balance	480,463	1,131,188		1,003,981		414,295	800,773
Less: Encumbrances	-	-		600,379		552,640	538,204
Unencumbered Balance	480,463	1,131,188		403,603		(138,346)	262,569
Litter Control Grant Fund #212							
Balance - January 1st	25,899	31,899		32,749		31,899	25,899
Revenues	6,000	5,850	5,000	-	0%	-	-
Intergovernmental	6,000	5,850	5,000	-	0%	-	-
Total Receipts and Balance	31,899	37,749	5,000	32,749		31,899	25,899
Expenditures	-	5,000	5,000	-	0%	0	-
Other Operations	-	5,000	5,000	-	0%	0	-
Total Disbursements	-	5,000	5,000	-	0%	0	-
Cash Balance	31,899	32,749		32,749		31,899	25,899
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	31,899	32,749		32,749		31,899	25,899
Community Festival Fund #213							
Balance - January 1st	4,292	3,580		7,238		3,580	4,292
Revenues	4,000	4,000	5,000	-	0%	-	-
Donations and Contributions	4,000	4,000	5,000	-	0%	-	-
Total Receipts and Balance	8,292	7,580	5,000	7,238		3,580	4,292
Expenditures	4,712	342	4,618	-	0%	-	-
Personal Services	4,712	342	4,618	-	0%	-	-
Total Disbursements	4,712	342	4,618	-	0%	-	-
Cash Balance	3,580	7,238		7,238		3,580	4,292
Less: Encumbrances	-	-		0		0	-
Unencumbered Balance	3,580	7,238		7,238		3,580	4,292

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Police Pension Fund #220							
Balance - January 1st	1,596,288	1,921,780		2,752,574		1,921,780	1,596,288
Revenues	2,210,011	2,801,479	2,801,447	1,505,403	54%	1,331,500	1,140,593
Real Estate & Public Utility	1,970,106	2,489,507	2,489,475	1,349,140	54%	1,331,500	1,140,593
Tangible Personal Property	-	-	-	-	-	-	-
Homestead	22,773	25,441	25,441	12,632	50%	0	-
Rollback	217,132	286,531	286,531	143,631	50%	0	-
CAT Tax	-	-	-	-	-	-	-
Total Receipts and Balance	3,806,299	4,723,259	2,801,447	4,257,977		3,253,280	2,736,881
Expenditures	1,884,519	1,970,685	2,531,771	763,671	30%	736,174	703,491
Employers Share	1,884,519	1,970,685	2,531,771	763,671	30%	736,174	703,491
Total Disbursements	1,884,519	1,970,685	2,531,771	763,671	30%	736,174	703,491
Cash Balance	1,921,780	2,752,574		3,494,305		2,517,106	2,033,390
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	1,921,780	2,752,574		3,494,305		2,517,106	2,033,390
Fire Pension Fund #221							
Balance - January 1st	1,949,151	2,136,964		2,846,311		2,136,964	1,949,151
Revenues	2,320,488	2,941,551	2,941,517	1,580,690	54%	1,398,074	1,200,398
Real Estate & Public Utility	2,068,590	2,613,981	2,613,947	1,416,612	54%	1,398,074	1,200,398
Tangible Personal Property	-	-	-	-	-	-	-
Homestead	23,912	26,713	26,713	13,264	50%	0	-
Rollback	227,987	300,857	300,857	150,815	50%	0	-
CAT Tax	-	-	-	-	-	-	-
Total Receipts and Balance	4,269,639	5,078,515	2,941,517	4,427,000		3,535,038	3,149,549
Expenditures	2,132,675	2,232,204	2,909,055	815,758	28%	780,786	737,349
Employers Share	2,132,675	2,232,204	2,909,055	815,758	28%	780,786	737,349
Total Disbursements	2,132,675	2,232,204	2,909,055	815,758	28%	780,786	737,349
Cash Balance	2,136,964	2,846,311		3,611,243		2,754,252	2,412,200
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	2,136,964	2,846,311		3,611,243		2,754,252	2,412,200
Law Enforcement Trust Fund #222							
Balance - January 1st	19,695	98,838		401,028		98,838	19,695
Revenues	175,132	401,945	150,144	36,794	25%	165,866	129,395
Federal & State	22,522	176,597	27,644	(1,674)	-6%	2,933	10,900
Special Fees	748	824	2,500	-	0%	824	125
Sale of Assets	4,891	25,102	10,000	-	0%	47	9,267
Other	146,971	199,423	110,000	38,468	35%	162,062	109,103
Total Receipts and Balance	194,827	500,782	150,144	437,822		264,703	149,090
Expenditures	95,989	99,754	100,450	29,196	29%	33,991	31,540
Personal Services	-	-	-	-	-	-	-
Other Operations	95,989	99,754	100,450	29,196	29%	33,991	31,540
Transfer (Bureau of Justice Grant Fund)	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Disbursements	95,989	99,754	100,450	29,196	29%	33,991	31,540
Cash Balance	98,838	401,028		408,625		230,712	117,550
Less: Encumbrances	-	-		21,742		-	-
Unencumbered Balance	98,838	401,028		386,883		230,712	117,550

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Drug Enforcement Fund #223							
Balance - January 1st	16,278	11,957		12,484		11,957	16,278
Revenues							
Fines & Forfeitures	475	527	2,000	2,000	100%	106	425
Total Receipts and Balance	16,753	12,484	2,000	14,484		12,063	16,703
Expenditures	4,797	-	8,000	1,699		-	3,836
Other Operations & Maintenance	4,797	-	8,000	1,699		0	3,836
Capital Outlay							
Transfers Out							
Total Disbursements	4,797	-	8,000	1,699		-	3,836
Cash Balance	11,956	12,484		12,785		12,063	12,867
Less: Encumbrances							
Unencumbered Balance	11,956	12,484		12,785		12,063	12,867
Federal Forfeiture Fund #225							
Balance - January 1st	98,677	72,354		122,202		72,354	98,677
Revenues	4,068	49,848	16,000	3,212	20%	918	865
Intergovernmental	1,398	44,334	15,000	1,674	11%	0	-
Special Fees / Advance In	-	-	-	-		-	-
Miscellaneous	2,670	5,514	1,000	1,538	154%	918	865
Total Receipts and Balance	102,745	122,202	16,000	125,414		73,272	99,542
Expenditures	30,391	-	50,000	-	0%	0	8,819
Capital Outlay	30,391	-	50,000	-	0%	0	8,819
Total Disbursements	30,391	-	50,000	-	0%	0	8,819
Cash Balance	72,354	122,202		125,414		73,272	90,723
Less: Encumbrances	-	-		-		-	2,828
Unencumbered Balance	72,354	122,202		125,414		73,272	87,895
D.A.R.E. Fund #226							
Balance - January 1st	27,522	21,873		21,664		21,873	27,522
Revenues	3,046	4,764	3,000	532	18%	3,611	-
Intergovernmental	3,046	-	-	-		-	-
Transfers In	-	-	-	-		-	-
Reimbursements	-	4,764	3,000	532		3,611	-
Total Receipts and Balance	30,568	26,636	3,000	22,195		25,484	27,522
Expenditures	8,695	4,973	10,000	-	0%	801	670
Other Operations	8,695	4,973	10,000	-	0%	801	670
Total Disbursements	8,695	4,973	10,000	-	0%	801	-
Cash Balance	21,873	21,664		22,195		24,682	26,852
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	21,873	21,664		22,195		24,682	26,852
IDAT Fund #230							
Balance - January 1st	183,672	190,824		185,893		190,824	173,577
Revenues	11,392	3,729	10,000	4,945	49%	3,434	6,609
State	6,350	1,449	5,000	4,810	96%	1,449	4,517
Court Special Fees	5,042	2,280	5,000	135	3%	1,985	2,092
Total Receipts and Balance	195,064	194,553	10,000	190,838		194,258	180,186
Expenditures	4,240	8,660	60,000	-	0%	850	-
Other Operations	4,240	8,660	60,000	-	0%	850	-
Total Disbursements	4,240	8,660	60,000	-	0%	850	-
Cash Balance	190,824	185,893		190,838		193,408	180,186
Less: Encumbrances						2,650	1,500
Unencumbered Balance	190,824	185,893		190,838		190,758	178,686

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Enforcement / Education Fund #231							
Balance - January 1st	34,846	34,999		35,951		34,999	37,766
Revenues	1,479	1,046	2,500	128	5%	846	515
Special Fees	1,479	1,046	2,400	128	5%	746	515
Reimbursements	-	-	100	-	0%	100	-
Total Receipts and Balance	36,325	36,045	2,500	36,079		35,845	38,281
Expenditures	1,326	94	25,500	403	2%	27	-
Other Operations	1,326	94	25,500	403	2%	27	-
Capital Outlay	-	-	-	-	-	-	-
Total Disbursements	1,326	94	25,500	403	2%	27	-
Cash Balance	34,999	35,951		35,677		35,818	38,281
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	34,999	35,951		35,677		35,818	38,281
Political Subdivision Fund #232							
Balance - January 1st	20,842	20,942		21,599		20,942	20,592
Revenues	100	657	450	-	0%	50	50
Special Fees	100	657	450	-	0%	50	50
Total Receipts and Balance	20,942	21,599	450	21,599		20,992	20,642
Expenditures	-	-	10,000	-	0%	-	-
Other Operations	-	-	10,000	-	0%	-	-
Total Disbursements	-	-	10,000	-	0%	-	-
Cash Balance	20,942	21,599		21,599		20,992	20,642
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	20,942	21,599		21,599		20,992	20,642
Computer Maintenance Fund #234							
Balance - January 1st	112,208	154,728		217,624		154,728	50,965
Revenues	59,575	71,270	50,000	18,135	36%	32,001	29,496
Court Special Fees	59,575	71,270	50,000	18,135	36%	32,001	29,496
Total Receipts and Balance	171,783	225,998	50,000	235,758		186,729	80,461
Expenditures	17,055	8,374	50,000	3,625	7%	1,500	9,991
Other Operations	17,055	8,374	50,000	3,625	7%	1,500	9,991
Total Disbursements	17,055	8,374	50,000	3,625	7%	1,500	9,991
Cash Balance	154,728	217,624		232,133		185,229	70,470
Less: Encumbrances	-	-		2,250		2,250	2,615
Unencumbered Balance	154,728	217,624		229,883		182,979	67,855

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Court Special Projects Fund #235							
Balance - January 1st	197,791	224,975		207,381		224,975	205,184
Revenues	218,201	213,411	70,000	25,786	37%	159,119	88,940
Court Special Fees	218,201	213,411	70,000	25,786	37%	159,119	88,940
Total Receipts and Balance	415,992	438,386	70,000	233,167		384,094	294,124
Expenditures	191,017	231,005	100,000	49,425	49%	38,770	31,103
Personal Services	23,690	27,001	-	-		8,991	7,718
Other Operations	167,327	204,004	100,000	49,425	49%	29,779	23,385
Capital Outlay	-	-	-	-		-	-
Total Disbursements	191,017	231,005	100,000	49,425	49%	38,770	31,103
Cash Balance	224,975	207,381		183,742		345,324	263,021
Less: Encumbrances	-	-		20,675		5,500	123,348
Unencumbered Balance	224,975	207,381		163,067		339,824	139,674
Court Probation Services #236							
Balance - January 1st	156,083	165,520		174,002		165,520	143,583
Revenues	17,485	22,406	18,500	6,227	34%	9,975	4,815
Court Special Fees	17,485	22,406	18,500	6,227	34%	9,975	4,815
Total Receipts and Balance	173,568	187,926	18,500	180,229		175,495	148,398
Expenditures	8,047	13,923	43,000	4,449	10%	4,119	2,952
Personal Services	-	-	-	-		-	-
Other Operations	8,047	13,923	43,000	4,449	10%	4,119	2,952
Total Disbursements	8,047	13,923	43,000	4,449	10%	4,119	2,952
Cash Balance	165,521	174,002		175,780		171,376	145,446
Less: Encumbrances	-	-		6,550		8,000	10,600
Unencumbered Balance	165,521	174,002		169,230		163,376	134,846
IDIAM #237							
Balance - January 1st	166,875	154,522		149,826		154,522	167,453
Revenues	6,735	11,179	9,000	2,368	100%	3,903	3,402
Court Special Fees	6,735	11,179	9,000	2,368	100%	3,903	3,402
Total Receipts and Balance	173,610	165,701	9,000	152,194		158,425	170,855
Expenditures	19,088	15,875	61,000	5,052	100%	3,561	1,997
Other Operations	19,088	15,875	61,000	5,052	100%	3,561	1,997
Total Disbursements	19,088	15,875	61,000	5,052	100%	3,561	1,997
Cash Balance	154,522	149,826		147,142		154,864	168,858
Less: Encumbrances	-	-		13,579		14,894	5,503
Unencumbered Balance	154,522	149,826		133,563		139,970	163,355

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
CDBG Fund #240							
Balance - January 1st	254,696	258,268		268,708		258,268	286,193
Revenues	2,199,332	2,403,083	3,390,000	21,953	1%	44,332	72,431
CDBG	1,935,099	2,134,934	3,090,000	-	0%	44,332	-
Program Income	179,233	118,148	150,000	21,953	15%	-	72,431
E.D. Fund Loan Repayment	-	-	-	-	-	-	-
PR Program Income	-	-	-	-	-	-	-
Advance In	85,000	150,000	150,000	-	0%	-	-
Total Receipts and Balance	2,454,028	2,661,351	3,390,000	290,661		302,600	358,624
Expenditures							
Housing and Building	83,482	77,297	91,992	28,184	31%	26,632	27,675
Personal Services	80,335	73,648	86,588	26,352	30%	25,334	26,738
Other Operations	3,147	3,650	5,404	1,831	34%	1,298	937
Capital Programs	708,793	909,303	1,002,695	48,620	5%	19,319	-
Capital Outlay	708,793	909,303	1,002,695	48,620	5%	19,319	-
Aging	16,430	-	69,570	-	0%	-	9,109
Personal Services	16,430	-	69,570	-	0%	-	9,109
Nuisance Rehab	-	-	-	-	-	-	-
Personal Services	-	-	-	-	-	-	-
Other Operations	-	-	-	-	-	-	-
Early Childhood	41,554	40,942	57,730	17,430	30%	11,645	35,806
Personal Services	-	-	-	-	-	-	15,271
Other Operations	41,554	40,942	57,730	17,430	30%	11,645	20,535
Home Buyer Assistance	-	-	-	-	-	-	-
Other Operations	-	-	-	-	-	-	-
Community Development	379,812	344,292	354,672	124,539	35%	128,536	216,449
Personal Services	347,405	303,165	299,318	118,566	40%	114,311	99,805
Other Operations	32,406	41,128	55,354	5,973	11%	14,225	116,644
LMI Housing Rehab Loans	144,926	157,708	292,616	70,693	24%	49,750	24,944
Personal Services	20,326	20,875	25,940	32,711	126%	7,637	6,717
Other Operations	124,600	136,833	266,676	37,981	14%	42,114	18,228
Store Front Renovation	214,342	71,467	217,622	41,935	19%	5,019	96,285
Personal Services	13,555	14,682	23,090	5,250	23%	5,019	3,827
Other Operations	200,787	56,785	194,532	36,685	19%	-	92,458
RAMP	143,684	136,852	228,153	40,597	18%	31,004	12,732
Personal Services	21,976	22,844	28,863	2,258	8%	7,884	5,839
Other Operations	121,708	114,008	199,290	38,339	19%	23,120	6,893
LCSC - Employment Services	-	-	-	-	-	-	-
Other Operations	-	-	-	-	-	-	-
Home Improvement Grant	3,500	12,818	-	-	-	-	10,000
Other Operations	3,500	12,818	-	-	-	-	10,000
LCSC-LMI Case Management	20,967	32,346	31,282	12,696	41%	12,110	16,021
Other Operations	20,967	32,346	31,282	12,696	41%	12,110	16,021
Other Operations & Maintenance	-	-	-	-	-	-	-
NCH-Health Services	25,667	25,499	23,618	-	0%	-	-
Other Operations	25,667	25,499	23,618	-	0%	-	-
Economic Development	58,190	5,024	174,248	194	0%	1,735	1,589
Personal Services	8,190	5,024	9,236	194	2%	1,735	1,589
Other Operations	50,000	-	165,012	-	0%	-	-
Community Environment	-	12,488	2,512	-	-	-	-
Other Operations	-	12,488	2,512	-	-	-	-
Climate Action Plan	-	-	-	-	-	-	-
Personal Services	-	-	-	-	-	-	-
Other Operations	-	-	-	-	-	-	-
Purchase Revitalization	-	-	-	-	-	-	1,649
Personal Services	-	-	-	-	-	-	1,649
Other Operations	-	-	-	-	-	-	-
LkwdAlive-HousingOutreach	62,041	28,719	59,643	25,129	42%	7,180	20,787
Other Operations	62,041	28,719	59,643	25,129	42%	7,180	20,787
Weatherization	110,594	50,112	144,830	2,080	1%	16,470	12,535
Other Operations	92,800	31,895	121,740	-	0%	10,184	6,696
Park Improvements	-	234,667	155,980	2,337	1%	12,937	-
Capital Outlay	-	234,667	155,980	2,337	1%	12,937	-
LCSC - Food Pantry	93,427	88,711	81,045	38,868	48%	37,110	44,001
Other Operations	93,427	88,711	81,045	38,868	48%	37,110	44,001
DVC- Advocacy for Lkwd Victims	18,291	18,904	19,181	6,351	33%	7,870	2,784
Other Operations	18,291	18,904	19,181	6,351	33%	7,870	2,784
Demolition	2,624	-	-	-	-	-	-
Personal Services	2,624	-	-	-	-	-	-
Other Operations	-	-	-	-	-	-	-
HOME Administration	26,586	27,816	32,957	2,437	7%	9,600	5,839
Personal Services	26,468	27,470	28,863	2,437	8%	9,482	5,839
Other Operations	118	346	4,094	-	0%	118	-
LkwdAlive-Paint Rebate	40,850	32,677	91,990	7,000	8%	3,500	-
Other Operations	40,850	32,677	91,990	7,000	8%	3,500	-
Transfer Out	-	85,000	150,000	-	0%	85,000	150,000
Total Disbursements	2,195,760	2,392,643	3,282,336	469,089	14%	465,418	688,205
Cash Balance	258,268	268,708		(178,428)		(162,818)	(329,581)
Less: Encumbrances				430,534		712,833	812,112
Adjustments							
Unencumbered Balance	258,268	268,708		(608,962)		(875,651)	(1,141,693)

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Emergency Shelter Grant #241							
Balance - January 1st	48,444	48,444		48,444		48,444	48,444
Revenues	124,706	151,593	254,000	-	0%	-	-
Grants	44,706	71,593	174,000	-	0%	-	-
Advance In	80,000	80,000	80,000	-	0%	-	-
Total Receipts and Balance	173,151	200,037	254,000	48,444		48,444	48,444
Expenditures	124,706	151,593	241,812	41,037	17%	108,211	220,646
Personal Services	4,857	5,024	6,812	194	3%	1,735	1,589
Advance Out	80,000	80,000	80,000	-	0%	80,000	80,000
LCSC-Homeless Prevention	37,914	66,569	155,000	40,843	26%	26,476	129,773
LCSC	1,936	-	-	-	-	-	9,284
Total Disbursements	124,706	151,593	241,812	41,037	17%	108,211	220,646
Cash Balance	48,444	48,445		7,407		(59,767)	(172,202)
Less: Encumbrances				337,748		256,537	32,996
Unencumbered Balance	48,444	48,445		(330,340)		(316,303)	(205,197)
HOME Investment Program Fund #242							
Balance - January 1st	392,235	60,696		66,265		60,696	514,585
Revenues	38,031	1,449,643	2,745,000	30,100	1%	5,000	25,000
Program Income	38,031	72,550	45,000	25,100	56%	5,000	25,000
County Reimbursements	-	257,093	2,700,000	5,000	0%	-	-
Advances In	-	1,120,000	-	-	-	-	-
Total Receipts and Balance	430,266	1,510,339	2,745,000	96,365		65,696	539,585
Expenditures	369,570	1,444,073	2,024,863	204,248	10%	166,769	17,345
First Time Home Buyers	-	-	246,925	10,000	4%	-	-
Senior Deferred Loan	114,738	388,496	374,303	986	0%	166,769	2,138
MURALS Program	-	-	608,242	-	0%	-	-
New Home Construction	254,797	264,807	608,242	78,516	13%	-	15,208
Other Operations	34	790,771	187,151	114,745	61%	-	-
Advances Out	-	-	-	-	-	-	-
Total Disbursements	369,570	1,444,073	2,024,863	204,248	10%	166,769	17,345
Cash Balance	60,696	66,265		(107,883)		(101,072)	522,240
Less: Encumbrances				229,487		740,197	57,728
Unencumbered Balance	60,696	66,265		(337,370)		(841,270)	464,513
Neighborhood Stabilization Fund #245							
Balance - January 1st	41,238	41,238		41,238		41,238	41,238
Revenues	-	-	-	-		-	-
Federal / Stimulus/ARRA	-	-	-	-		-	-
Total Receipts and Balance	41,238	41,238	-	41,238		41,238	41,238
Expenditures	-	-	-	-		-	-
Administration	-	-	-	-		-	-
Personal Services	-	-	-	-		-	-
Other Operations	-	-	-	-		-	-
Neighborhood Stabilization - NSP III	-	-	-	-		-	-
Other Operations	-	-	-	-		-	-
Total Disbursements	-	-	-	-		-	-
Cash Balance	41,238	41,238		41,238		41,238	41,238
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	41,238	41,238		41,238		41,238	41,238
Office on Aging IIIB Fund #250							
Balance - January 1st	620,820	673,298		1,286,126		673,298	867,258
Revenues	1,174,528	1,940,873	1,120,000	67,721	6%	379,961	181,760
Intergovernmental	110,056	171,762	60,000	34,698	58%	24,363	21,043
Charges for Services	140,907	119,111	110,000	26,866	24%	28,512	54,228
Donations and Contributions	23,565	50,000	50,000	6,158	12%	102,086	6,489
Transfer (General Fund)	900,000	1,600,000	-	-	-	225,000	100,000
Total Receipts and Balance	1,795,348	2,614,171	1,120,000	1,353,848		1,053,259	1,049,018
Expenditures	1,122,050	1,328,045	1,444,936	441,406	31%	648,527	360,142
Personal Services	933,472	1,016,121	1,086,486	357,036	33%	336,549	288,525
Other Operations	188,578	311,924	358,450	84,370	24%	311,979	71,617
Total Disbursements	1,122,050	1,328,045	1,444,936	441,406	31%	648,527	360,142
Cash Balance	673,298	1,286,126		912,442		404,732	688,876
Less: Encumbrances				65,025		93,870	155,941
Unencumbered Balance	673,298	1,286,126		847,417		310,862	532,934

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Lakewood Hospital Fund #260							
Balance - January 1st	7,151,067	7,053,552		6,510,135		7,053,552	7,399,372
Revenues	8,702	130,255	205,000	-	0%	129,232	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Transport Charges	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Vital Stats	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Other	8,702	130,255	205,000	-	0%	129,232	-
Total Receipts and Balance	7,159,769	7,183,807	205,000	6,510,135		7,182,784	7,399,372
Expenditures							
EMS	3,457	3,702	28,000	6,117	22%	230	669
Personal Services	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
Payment to Lakewood Hospital	-	-	-	-	-	-	-
Other Operations	3,457	3,702	28,000	6,117	22%	230	669
Health	-	-	-	-	-	-	-
Personal Services	-	-	-	-	-	-	-
Planning & Development	102,761	669,970	6,650,000	711,878	11%	10,459	146,833
Other Operations	102,761	669,970	6,650,000	711,878	11%	10,459	146,833
Total Disbursements	106,218	673,672	6,678,000	717,995	11%	10,688	147,503
Cash Balance	7,053,551	6,510,135		5,792,140		7,172,096	7,251,870
Less: Encumbrances				3,645,696		52,057	175,440
Adjustments							
Unencumbered Balance	7,053,551	6,510,135		2,146,444		7,120,039	7,076,430
Help to Others Fund #277							
Balance - January 1st	12,049	11,569		52,461		11,569	11,569
Revenues	95,920	93,746	104,544	-	0%	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	95,920	43,746	20,000	-	0%	-	-
Donations	-	-	33,544	-	0%	-	-
Advance In	-	50,000	51,000	-	-	-	-
Total Receipts and Balance	107,969	105,315	104,544	52,461	50%	11,569	11,569
Expenditures	96,399	52,854	60,544	416	1%	2,172	1,000
Personal Services	42,265	49,231	49,644	-	0%	-	-
Other Operations	3,134	3,624	10,900	416	4%	2,172	1,000
Advance Out	51,000	-	-	-	-	-	-
Total Disbursements	96,399	52,854	60,544	416	1%	2,172	1,000
Cash Balance	11,570	52,461		52,045		9,398	10,570
Less: Encumbrances							0
Adjustments							
Unencumbered Balance	11,570	52,461		52,045		9,398	10,570
Juvenile Diversion Program Fund #279							
Balance - January 1st	15,684	16,744		16,744		16,744	11,960
Revenues	31,060	30,000	37,400	-	0%	-	6,340
State Grants	1,000	-	14,400	-	0%	-	3,400
Donations/Advance In	30,060	30,000	23,000	-	0%	-	2,940
Total Receipts and Balance	46,744	46,744	37,400	16,744		16,744	18,300
Expenditures	30,000	30,000	41,396	-	0%	30,000	25,000
Personal Services	-	-	19,396	-	0%	-	-
Other Operations	30,000	30,000	22,000	-	-	30,000	25,000
Total Disbursements	30,000	30,000	41,396	-	0%	30,000	25,000
Cash Balance	16,744	16,744		16,744		(13,256)	(6,700)
Less: Encumbrances							
Adjustments							
Unencumbered Balance	16,744	16,744		16,744		(13,256)	(6,700)
FEMA Fund #280							
Balance - January 1st	2,868	16,561		16,561		16,561	20,664
Revenues	29,692	-	-	-		-	147,341
Intergovernmental	29,692	-	-	-		-	147,341
Advance In	-	-	-	-		-	-
Total Receipts and Balance	32,560	16,561	-	16,561		16,561	168,004
Expenditures	16,000	-	-	-		-	162,075
Personal Services	-	-	-	-		-	-
Other Operations	-	-	-	-		-	-
Capital Outlay	-	-	-	-		-	-
Total Disbursements	16,000	-	-	-		-	162,075
Cash Balance	16,560	16,561		16,561		16,561	5,929
Less: Encumbrances							
Adjustments							
Unencumbered Balance	16,560	16,561		16,561		16,561	5,929

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Family to Family Fund #281							
Balance - January 1st	116,880	230,884		288,345		230,884	114,933
Revenues	957,457	818,282	960,000	203,931	21%	202,516	273,138
Intergovernmental	692,457	698,282	700,000	203,931	29%	202,516	273,138
Miscellaneous /Transfers In	265,000	120,000	260,000	-	0%	-	-
Total Receipts and Balance	1,074,337	1,049,166	960,000	492,276		433,400	388,071
Expenditures	843,454	760,822	910,020	188,794	21%	424,446	510,068
Personal Services	430,859	399,323	538,870	163,270	30%	125,248	116,082
Other Operations	412,594	361,499	371,150	25,524	7%	299,198	393,987
Total Disbursements	843,454	760,822	910,020	188,794	21%	424,446	510,068
Cash Balance	230,884	288,345		303,481		8,955	(121,997)
Less: Encumbrances				57,964		52,041	30,481
Unencumbered Balance	230,884	288,345		245,518		(43,086)	(152,478)
Opioid Settlement Fund #283							
Balance - January 1st	40,295	105,955		139,370		105,955	8,713
Revenues	80,360	47,815	30,000	5,252	18%	2,651	21,510
Intergovernmental	80,360	47,815	30,000	5,252	18%	2,651	21,510
Advance In	-	-	-	-	-	-	-
Total Receipts and Balance	120,655	153,770	30,000	144,622		108,606	30,223
Expenditures	14,700	14,400	50,000	5,100	10%	4,800	-
Personal Services							
Other Operations	14,700	14,400	50,000	5,100	10%	4,800	-
Capital Outlay							
Total Disbursements	14,700	14,400	50,000	5,100	10%	4,800	-
Cash Balance	105,955	139,370		139,522		103,806	30,223
Less: Encumbrances				9,900		10,200	-
Adjustments							
Unencumbered Balance	105,955	139,370		129,622		93,606	30,223
Local Coronavirus Relief Fund #285							
Balance - January 1st	-	-		-		-	-
Revenues	-	-	-	-		-	-
Intergovernmental	-	-	-	-		-	-
Miscellaneous /Transfers In	-	-	-	-		-	-
Total Receipts and Balance	-	-	-	-		-	-
Expenditures	-	-	-	-		-	-
Police	-	-	-	-		-	-
Personal Services	-	-	-	-		-	-
Other Operations	-	-	-	-		-	-
Fire	-	-	-	-		-	-
Personal Services	-	-	-	-		-	-
Other Operations	-	-	-	-		-	-
General Administration	-	-	-	-		-	-
Other Operations	-	-	-	-		-	-
CDBG - CV	-	-	-	-		-	-
Other Operations	-	-	-	-		-	-
ESG - CV	-	-	-	-		-	-
Other Operations	-	-	-	-		-	-
Total Disbursements	-	-	-	-		-	-
Cash Balance	-	-		-		-	-
Less: Encumbrances							
Unencumbered Balance	-	-		-		-	-

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
ARP Local Fiscal Recovery Fund #286							
Balance - January 1st	29,696,783	5,050,520		-		5,050,520	38,146,292
Revenues	(24,256,304)	(5,340,479)	-	-		(3,007,156)	285,568
Intergovernmental	(24,256,304)	(5,340,479)	-	-		(3,007,156)	285,568
Total Receipts and Balance	5,440,479	(289,959)	-	-		2,043,364	38,431,860
Expenditures	389,959	(289,959)	-	-		257,969	243,504
Personal Services	-	-	-	-		-	-
Other Operations	389,959	(289,959)	-	-		257,969	235,568
Capital Outlay	-	-	-	-		-	7,936
Total Disbursements	389,959	(289,959)	-	-		257,969	243,504
Cash Balance	5,050,520	-		-		1,785,395	38,188,357
Less: Encumbrances						17,031	253,936
Unencumbered Balance	5,050,520	-		-		1,768,364	37,934,420

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
General Bond Retirement Fund #301							
Balance - January 1st	7,744,582	8,365,984		9,288,146		8,365,984	7,744,582
Revenues	5,628,826	6,922,283	6,402,603	4,568,004	71%	3,301,459	2,853,706
Real Estate & Public Utility	4,272,472	5,399,017	5,399,017	2,925,938	54%	2,887,673	2,312,749
Tangible Personal Property	-	-	-	-	-	-	-
Homestead	49,389	55,175	55,175	27,395	50%	-	-
Rollback	470,898	621,411	621,411	311,499	50%	-	-
CAT Tax	-	-	-	-	-	-	-
Special Assessments							
Street	-	-	-	-	-	-	-
Sidewalk	155,676	184,837	70,000	66,282	95%	97,048	79,149
Sidewalk-Direct Billing	402,774	241,217	120,000	42,951	36%	199,260	371,575
Miscellaneous	12,579	78,777	12,000	1,066,114	8884%	-	12,579
Interest	265,038	341,850	125,000	127,825	102%	117,477	77,653
Other Financing Sources	31,454,672	8,436,319	15,420,000	13,489,127	87%	6,936,319	30,104,672
Bond Proceeds	26,358,713	-	-	-	-	-	26,358,713
Note Proceeds	-	6,320,000	13,370,000	13,370,000	100%	6,320,000	-
Premium on Sale of Debt	3,295,959	116,319	50,000	119,127	238%	116,319	3,295,959
Transfer (WWIF)	1,800,000	2,000,000	2,000,000	-	0%	500,000	450,000
Transfer (HB 300 Lease)	-	-	-	-	-	-	-
Total Receipts and Balance	44,828,079	23,724,586	21,822,603	27,345,276		18,603,762	40,702,959
Expenditures	36,462,096	14,436,440	21,381,000	15,374,488	72%	8,264,398	31,553,158
County Government Charges	63,415	75,876	80,000	129,590	162%	43,826	37,721
Professional Services	-	-	-	-	-	-	-
Note Principal	28,145,000	6,320,000	13,370,000	13,370,000	100%	6,320,000	28,145,000
Note Interest	1,263,007	259,976	786,000	533,314	68%	259,976	1,263,007
Bond Principal	2,497,520	2,746,227	2,750,000	-	0%	-	-
Bond Interest	2,059,407	2,330,768	2,225,000	-	0%	-	-
Capital Lease Principal	2,042,420	2,462,959	1,900,000	1,083,613	57%	1,434,660	1,765,859
Capital Lease Interest	106,240	173,231	200,000	121,575	61%	138,532	65,596
Debt Issuance Costs	285,088	67,404	70,000	136,395	195%	67404	275,975
Total Disbursements	36,462,096	14,436,440	21,381,000	15,374,488	72%	8,264,398	31,553,158
Cash Balance	8,365,984	9,288,146		11,970,788		10,339,364	9,149,800
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	8,365,984	9,288,146		11,970,788		10,339,364	9,149,800

TIF Bond Retirement Fund #302							
Balance - January 1st	1,724,994	2,184,944		2,220,589		2,184,944	1,724,994
Revenues	1,880,713	69,242	525,000	47,718	9%	61,876	830,047
Payments in Lieu of Taxes	-	-	-	-	-	-	-
TIF Property Taxes	1,766,215	69,242	525,000	47,718	9%	61,876	830,047
Homestead & Rollbacks	114,498	-	-	-	-	-	-
Total Receipts and Balance	3,605,707	2,254,185	525,000	2,268,307		2,246,820	2,555,041
Expenditures	1,420,763	33,596	525,000	3,530	1%	9,826	247,487
Revenue Reimbursement	1,022,228	10,637	525,000	3,530	1%	9,826	247,487
Bond Principal	385,665	21,866	-	-	-	-	-
Bond Interest	12,870	1,093	-	-	-	-	-
Total Disbursements	1,420,763	33,596	525,000	3,530	1%	9,826	247,487
Cash Balance	2,184,944	2,220,589		2,264,777		2,236,994	2,307,554
Less: Encumbrances	-	-		-		15,174	772,513
Unencumbered Balance	2,184,944	2,220,589		2,264,777		2,221,820	1,535,041

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Capital Projects Fund #401							
Balance - January 1st	12,079,478	8,230,132		7,290,148		8,230,132	12,079,478
Revenues	11,620,386	7,196,769	15,464,000	12,925,906	84%	6,721,769	7,492,950
OPWC	-	-	-	-	-	-	-
Federal	1,704,925	139,769	250,000	-	0%	139,769	-
County	77,549	-	20,000	1,500,000	7500%	-	-
Transfer (General Fund)	1,964,100	475,000	-	-	-	-	-
Bond/Note Proceeds	6,320,000	6,550,000	11,160,000	11,325,000	101%	6,550,000	6,320,000
Premium on Sale of Debt	34,950	-	34,000	100,906	297%	-	34,950
Other	1,518,863	32,000	4,000,000	-	0%	32,000	1,138,000
Total Receipts and Balance	23,699,864	15,426,901	15,464,000	20,216,054		14,951,901	19,572,428
Expenditures	15,469,732	8,136,753	16,790,000	2,081,055	12%	2,423,979	4,430,138
Capital Outlay							
Parks	3,976,349	699,779	562,000	233,535	42%	453,758	1,143,173
Building and Facilities	547,832	975,168	1,500,000	262,700	-	42,224	-
Police	180,563	89,441	795,000	292,870	37%	690	143,200
Fire	1,918,292	360,893	985,000	580,000	59%	-	1,239,198
Streets & Sidewalks	2,601,591	3,476,390	10,353,000	474,654	5%	775,753	80,920
Refuse and Recycling	5,884,982	2,093,191	1,540,000	172,873	11%	904,464	1,667,555
Fleet Management	241,704	38,321	500,000	-	-	-	81,633
Engineering	88,369	9,743	205,000	-	0%	5,535	54,344
Aging	30,050	393,827	225,000	54,720	-	241,556	20,115
Total Disbursements	15,469,732	8,136,753	16,790,000	2,081,055	12%	2,423,979	4,430,138
Cash Balance	8,230,132	7,290,148		18,134,999		12,527,922	15,142,290
Less: Encumbrances				13,346,379		4,908,537	11,073,681
Unencumbered Balance	8,230,132	7,290,148		4,788,620		7,619,385	4,068,608
Land Acquisition Fund #404							
Balance - January 1st	1,001,777	1,524,309		1,841,689		1,524,309	1,001,777
Revenues	522,532	317,380	-	258,249		317,380	-
Total Receipts and Balance	1,524,309	1,841,689	-	2,099,937		1,841,689	1,001,777
Expenditures	-	-	1,500,000	-		-	-
Reimbursements/Refunds			1,500,000		0%		
Transfers Out			-				
Total Disbursements	-	-	1,500,000	-	0%	-	-
Cash Balance	1,524,309	1,841,689		2,099,937		1,841,689	1,001,777
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	1,524,309	1,841,689		2,099,937		1,841,689	1,001,777
City Park Improvement Fund #405							
Balance - January 1st	67,129	73,885		79,907		73,885	67,129
Revenues	6,756	6,022	-	4,499		-	-
Other Rents	-	-	-	-		-	-
Royalties	6,756	6,022	-	4,499		-	-
Dana' s Legacy	-	-	-	-		-	-
Total Receipts and Balance	73,885	79,907	-	84,406		73,885	67,129
Expenditures	-	-	-	-		-	-
Capital Outlay	-	-	-	-		-	-
Total Disbursements	-	-	-	-		-	-
Cash Balance	73,885	79,907		84,406		73,885	67,129
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	73,885	79,907		84,406		73,885	67,129

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Water #501							
Balance - January 1st	19,913,542	16,452,947		28,192,209		16,452,947	19,913,542
Revenues	25,520,271	25,706,771	25,631,720	15,088,064	59%	15,239,467	11,099,374
Intergovernmental / ARPA	5,900,760	1,967,549	1,500,000	-	0%	1,174,014	805,886
Charges for Services	12,888,616	13,180,281	13,226,720	4,258,805	32%	4,250,063	4,077,672
Special Assessments	226,425	278,022	325,000	174,868	54%	156,025	120,403
Interest	597,146	787,736	350,000	358,757	103%	237,403	190,457
Other	4,988	87,055	5,000	4,752	95%	15,834	2,620
Bond Proceeds	5,246,323	-	-	-	-	-	5,246,323
Note Proceeds	-	9,325,000	10,200,000	10,200,000	100%	9,325,000	-
Loan Proceeds	-	-	-	-	-	-	-
Premium on Sale of Debt	656,013	81,128	25,000	90,882	364%	81,128	656,013
Total Receipts and Balance	45,433,813	42,159,717	25,631,720	43,280,273		31,692,413	31,012,916
Expenditures							
Water Administration	8,922,566	3,221,518	13,238,726	10,168,427	77%	391,135	6,261,493
Personal Services	282,426	329,341	302,837	106,666	35%	112,595	95,305
Other Operations & Maintenance	734,503	717,714	893,889	307,626	34%	239,055	226,402
Bond Principal	6,616,426	842,695	10,560,000	9,714,665	92%	-	5,851,300
Bond Interest	638,902	680,731	650,000	-	0%	-	-
Issue 2 Loan Payments	483,452	533,164	650,000	-	0%	-	-
Capital Lease Principal	103,130	105,469	135,000	36,030	27%	35,034	34,302
Capital Lease Interest	14,743	12,404	17,000	3,440	20%	4,452	5,199
Debt Issuance Costs	48,984	-	30,000	-	0%	-	48,984
Transfer Out	-	-	-	-	-	-	-
Water Distribution	19,089,927	9,708,949	24,354,566	4,302,501	18%	3,097,592	5,834,331
Personal Services	837,793	920,757	997,466	386,203	39%	318,756	284,528
Water - Cleveland	6,112,417	5,483,075	6,300,000	2,023,048	32%	1,741,796	1,958,925
Other Operations & Maintenance	979,538	662,387	1,314,600	207,191	16%	61,987	302,417
Capital Outlay	11,160,179	2,642,729	15,742,500	1,686,059	11%	975,053	3,288,460
Water Metering	968,374	1,037,042	1,148,071	396,898	35%	229,180	204,172
Personal Services	566,437	520,824	560,471	202,154	36%	202,150	187,526
Other Operations & Maintenance	401,937	516,217	587,600	194,744	33%	27,030	16,646
Total Disbursements	28,980,867	13,967,509	38,741,362	14,867,826	38%	3,717,907	12,299,995
Cash Balance	16,452,946	28,192,209		28,412,447		27,974,506	18,712,922
Less: Encumbrances				9,876,543		4,246,381	4,943,692
Unencumbered Balance	16,452,946	28,192,209		18,535,904		23,728,126	13,769,230

Wastewater Collection Fund #510							
Balance - January 1st	17,191,174	18,811,462		13,124,072		18,811,462	17,191,174
Revenues	27,031,146	12,466,125	9,460,158	3,148,044	33%	5,203,033	8,643,344
Charges for Services	6,407,104	6,518,227	7,720,158	2,257,949	29%	2,158,643	2,094,286
Interest	-	-	-	-	-	-	-
Reimbursements	955,190	(34,037)	300,000	234,047	78%	(42,713)	4,150
Special Assessments	101,261	117,525	165,000	106,192	64%	68,010	55,598
Bond Proceeds	2,061,812	250,000	250,000	545,000	218%	250,000	2,061,812
Note Proceeds / ARPA	17,247,965	5,612,643	1,000,000	-	0%	2,767,326	4,169,685
Premium on Sale of Debt	257,814	1,767	25,000	4,856	19%	1,767	257,814
Total Receipts and Balance	44,222,320	31,277,586	9,460,158	16,272,116		24,014,494	25,834,518
Expenditures	25,410,858	18,153,514	20,047,570	3,595,026	18%	5,468,291	8,786,150
Personal Services	1,581,200	1,716,832	1,829,249	678,703	37%	585,618	525,728
Other Operations & Maintenance	2,203,414	2,289,147	4,047,321	594,053	15%	685,815	669,088
Capital Outlay	17,376,406	12,007,630	11,410,000	1,906,706	17%	3,987,306	5,154,812
Bond Principal	967,623	1,025,682	1,100,000	-	0%	-	-
Bond Interest	606,185	595,443	600,000	-	0%	-	-
Note Principal	2,200,000	-	250,000	250,000	100%	-	2,200,000
Note Interest	98,725	-	10,000	9,972	100%	-	98,725
Issue 2 Loan Payments	102,272	30,481	161,000	-	0%	-	-
Capital Lease Principal	249,109	470,134	600,000	140,376	23%	193,358	114,554
Capital Lease Interest	6,674	18,165	35,000	15,215	43%	16,192	3,991
Debt Issuance Costs	19,251	-	5,000	-	0%	-	19,251
Transfers Out	-	-	-	-	-	-	-
Total Disbursements	25,410,858	18,153,514	20,047,570	3,595,026	18%	5,468,291	8,786,150
Cash Balance	18,811,007	13,123,617		12,676,635		18,545,749	17,047,914
Less: Encumbrances				12,676,820		10,913,225	25,277,760
Unencumbered Balance	18,811,462	13,124,072		270		7,632,979	(8,229,391)

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Wastewater Treatment Fund #511							
Balance - January 1st	13,127,193	16,512,382		27,087,821		16,512,382	13,127,193
Revenues	12,355,418	20,310,589	58,198,698	13,261,118	23%	13,232,371	5,428,946
Charges for Services	8,695,445	8,999,069	9,433,248	3,023,740	32%	2,970,122	2,827,559
Special Assessments	151,891	176,287	165,000	148,278	90%	102,016	83,397
Other / ARPA	1,665,091	1,300,000	37,250,450	-	0%	325,000	675,000
Transfer from 512	-	-	1,300,000	-	0%	-	-
Bond Proceeds	1,638,152	-	10,000,000	10,000,000	100%	-	1,638,152
Note Proceeds	-	9,835,233	-	89,100	-	9,835,233	-
Premium on Sale of Debt	204,839	-	50,000	-	0%	-	204,839
Total Receipts and Balance	25,482,611	36,822,971	58,198,698	40,348,940		29,744,753	18,556,139
Expenditures	8,970,229	9,735,150	62,561,053	13,628,112	22%	2,328,701	3,676,465
Personal Services	2,260,922	2,397,421	2,639,687	947,002	36%	830,393	759,610
Other Operations & Maintenance	1,506,640	1,638,813	2,781,751	1,100,948	40%	601,789	567,687
Capital Lease Principal	91,671	-	-	-	-	-	91,671
Capital Lease Interest	1,742	-	-	-	-	-	1,742
Bond Principal	474,067	505,500	550,000	-	0%	-	-
Bond Interest	392,094	395,678	420,000	-	0%	-	-
Capital Outlay	4,243,092	4,797,737	56,169,615	11,580,162	21%	896,519	2,255,755
Transfers Out	-	-	-	-	-	-	-
Total Disbursements	8,970,229	9,735,150	62,561,053	13,628,112	22%	2,328,701	3,676,465
Cash Balance	16,512,381	27,087,821		26,720,828		27,416,052	14,879,674
Less: Encumbrances				41,289,295		4,924,898	3,712,330
Unencumbered Balance	16,512,381	27,087,821		(14,568,467)		22,491,154	11,167,344
Wastewater Improvement Fund #512							
Balance - January 1st	2,506,052	2,333,664		2,493,752		2,333,664	2,506,052
Revenues	2,762,491	3,501,820	3,489,000	1,881,754	54%	1,664,360	1,333,083
Real Estate & Public Utility	2,462,530	3,111,817	3,100,000	1,686,425	54%	1,664,360	1,333,083
Homestead	28,466	31,801	31,000	15,790	51%	-	-
Rollback	271,413	358,161	358,000	179,539	50%	-	-
Miscellaneous	81	41	-	-	-	-	-
Total Receipts and Balance	5,268,543	5,835,484	3,489,000	4,375,506		3,998,024	3,839,135
Expenditures	2,934,878	3,341,732	3,348,000	71,275	2%	849,104	745,746
Personal Services	-	-	-	-	-	-	-
Other Operations & Maintenance	34,878	41,732	48,000	71,275	148%	24,104	20,746
Transfer to Debt Service Fund	2,900,000	3,300,000	3,300,000	-	0%	825,000	725,000
Capital Outlay	-	-	-	-	-	-	-
Total Disbursements	2,934,878	3,341,732	3,348,000	71,275	2%	849,104	745,746
Cash Balance	2,333,664	2,493,752		4,304,231		3,148,920	3,093,389
Less: Encumbrances							
Unencumbered Balance	2,333,664	2,493,752		4,304,231		3,148,920	3,093,389
Parking Facilities Fund #520							
Balance - January 1st	665,570	706,838		718,203		706,838	665,570
Revenues	475,467	435,809	457,000	98,929	22%	151,424	158,823
Parking Meters	435,621	395,634	420,000	98,929	24%	135,494	147,698
Other	39,845	40,175	37,000	-	0%	15,930	11,125
Advance In	-	-	-	-	-	-	-
Total Receipts and Balance	1,141,037	1,142,647	457,000	817,132		858,262	824,393
Expenditures	434,199	424,444	777,641	177,912	23%	151,966	146,231
Personal Services	180,610	214,527	248,461	87,632	35%	63,345	60,708
Property Taxes	30,005	26,772	43,000	26,908	63%	26,772	30,005
Other Operations & Maintenance	188,502	179,806	286,180	63,372	22%	58,509	55,518
Debt Principal	-	-	-	-	-	-	-
Debt Interest	-	-	-	-	-	-	-
Capital Outlay	35,081	3,340	200,000	-	0%	3,340	-
Transfer to Debt Service Fund	-	-	-	-	-	-	-
Total Disbursements	434,199	424,444	777,641	177,912	23%	151,966	146,231
Cash Balance	706,838	718,203		639,220		706,297	678,162
Less: Encumbrances				210,000		10,188	1
Unencumbered Balance	706,838	718,203		429,220		696,109	678,161

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Winterhurst Ice Rink Fund #530							
Balance - January 1st	2,580,962	3,046,606		3,266,850		3,046,606	2,580,962
	3,740,457	1,817,727	3,710,000	1,816,038	49%	790,032	115,109
Intergovernmental/Grants		-	750,000	-	0%	-	-
Advance In	-	-	600,000	-	0%	100,000	-
Non Revenue / Reimbursements	220,000	190,000	160,000	-	0%	190,000	40,000
Transfer In	625,000	1,125,000	400,000	-	0%	-	75,000
Other	2,895,457	502,727	1,800,000	1,800,000	100%	500,032	109
Utility Reimbursement	-	-	-	16,038		-	-
Total Receipts and Balance	6,321,419	4,864,333	3,710,000	5,082,888		3,836,639	2,696,071
Expenditures	3,274,812	1,597,484	5,144,650	874,719	17%	279,566	198,931
Utilities	241,382	221,980	198,000	67,242	34%	72,237	66,166
Property Taxes	54,012	-	-	-		-	54,012
Other Operations & Maintenance	2,947,456	1,341,744	4,912,000	796,889	16%	195,710	68,166
Transfer to Debt Service Fund	-	-	-	-		-	-
Total Disbursements	3,274,812	1,597,484	5,144,650	874,719	17%	279,566	198,931
Cash Balance	3,046,607	3,266,850		4,208,168		3,557,073	2,497,140
Less: Encumbrances				1,587,574		3,337,321	2,729,981
Unencumbered Balance	3,046,607	3,266,850		2,620,595		219,752	(232,841)

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of April 30, 2026	Budget Used Benchmark 33% April 30, 2026	Actual as of April 30, 2025	Actual as of April 30, 2024
Hospitalization Fund #600							
Balance - January 1st	5,221,754	5,431,173		5,278,649		5,431,173	5,221,754
Revenues	9,782,356	9,631,125	9,430,000	4,425,656	47%	3,351,600	3,504,468
Employee Contribution	840,074	897,667	900,000	272,156	30%	298,436	278,409
Other (COBRA & R/X)	728,912	431,982	430,000	17,821	4%	286,005	488,269
Transfer In	-	-	-	-	-	-	-
Charges to Departments	8,213,371	8,301,476	8,100,000	4,135,679	51%	2,767,159	2,737,790
Total Receipts and Balance	15,004,110	15,062,298	9,430,000	9,704,305		8,782,772	8,726,222
Expenditures	9,572,938	9,783,649	10,252,000	3,366,866	33%	3,408,541	3,441,891
Employee Hospitalization	8,817,597	9,007,853	9,288,000	3,110,178	33%	3,006,991	3,064,057
AFSCME Cares Premium	160,328	164,962	180,000	56,448	31%	54,089	53,415
Other	562,700	579,129	650,000	182,821	28%	329,719	312,309
Professional Services	32,313	31,705	134,000	17,419	13%	17,743	12,111
Total Disbursements	9,572,938	9,783,649	10,252,000	3,366,866	33%	3,408,541	3,441,891
Cash Balance	5,431,173	5,278,649		6,337,439		5,374,231	5,284,332
Less: Encumbrances				55,156		31,244	35,600
Adjustments							
Unencumbered Balance	5,431,173	5,278,649		6,282,283		5,342,987	5,248,732

Worker's Compensation Fund #601							
Balance - January 1st	813,324	844,930		839,539		844,930	813,324
Revenues	540,276	540,724	540,100	269,739	50%	180,242	180,274
Refunds	272	-	100	-	100%	-	272
Transfers In	-	-	-	-	-	-	-
Charges to Departments	540,004	540,724	540,000	269,739	50%	180,242	180,001
Total Receipts and Balance	1,353,600	1,385,654	540,100	1,109,278		1,025,172	993,598
Expenditures	508,670	546,115	596,400	248,300	42%	290,472	207,198
Workers Comp Premiums	119,347	112,828	125,000	50,931	41%	55,846	58,701
Workers Comp Claims	274,800	300,276	325,000	87,496	27%	115,615	48,205
Professional Services	28,231	28,000	40,400	14,000	35%	14,000	14,000
Insurance	86,292	105,011	106,000	95,873	90%	105,011	86,292
Total Disbursements	508,670	546,115	596,400	248,300	42%	290,472	207,198
Cash Balance	844,930	839,539		860,978		734,700	786,400
Less: Encumbrances				14,000		21,000	21,000
Unencumbered Balance	844,930	839,539		846,978		713,700	765,400

	Actual as of April 30, 2026
Burial Permits State Fee #705	
Balance - January 1st	481
Revenues	3,724
Total Receipts and Balance	4,205
Disbursements	2,983
Cash Balance	1,222
Less: Encumbrances	-
Unencumbered Balance	1,222
Building Permit - Commercial #710	
Balance - January 1st	308
Revenues	-
Total Receipts and Balance	308
Disbursements	(2,127)
Cash Balance	2,435
Less: Encumbrances	-
Unencumbered Balance	2,435
Evidence Trust #736	
Balance - January 1st	283,510
Revenues	2,383
Total Receipts and Balance	285,893
Disbursements	7,519
Cash Balance	278,374
Unencumbered Balance	278,374
Birth Certificate State Fee #750	
Balance - January 1st	5,061
Revenues	5,782
Total Receipts and Balance	10,843
Disbursements	8,416
Cash Balance	2,427
Less: Encumbrances	-
Unencumbered Balance	2,427
Pavilion Deposit #755	
Balance - January 1st	11,129
Revenues	1,605
Total Receipts and Balance	12,734
Disbursements	-
Cash Balance	12,734
Less: Encumbrances	-
Unencumbered Balance	12,734

	Actual as of April 30, 2026
Death Certificate State Fee #760	
Balance - January 1st	9,721
Revenues	14,701
Total Receipts and Balance	24,422
Disbursements	18,350
Cash Balance	6,072
Less: Encumbrances	-
Unencumbered Balance	6,072
Vital Stats - State Fee #767	
Balance - January 1st	31,762
Revenues	63,864
Total Receipts and Balance	95,626
Disbursements	82,782
Cash Balance	12,844
Less: Encumbrances	-
Unencumbered Balance	12,844
Family Violence Shelters #768	
Balance - January 1st	4,940
Revenues	10,455
Total Receipts and Balance	15,395
Disbursements	13,337
Cash Balance	2,058
Less: Encumbrances	-
Unencumbered Balance	2,058
Dog License Fee #772	
Balance - January 1st	90
Revenues	-
Total Receipts and Balance	90
Disbursements	230
Cash Balance	(140)
Less: Encumbrances	-
Unencumbered Balance	(140)
Keep America Beautiful #795	
Balance - January 1st	23,043
Revenues	-
Total Receipts and Balance	23,043
Disbursements	685
Cash Balance	22,358
Less: Encumbrances	-
Unencumbered Balance	22,358

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Parks and Municipal Building Improvements							
217008	Engineering	Design and Contrsuction services for Foster Pool Renovations Project	Capital Project Fund	\$ 10,315,000	\$ 9,590,841	\$ 724,159	<p>BC-21-155 May 17, 2021 BOC request to award a contract to Sixmo Inc in an amount not to exceed \$240,000 for Professional engineering & design services for the Foster Pool Renovations Project. Sixmo, Inc submitted the best responsive and responsible proposal as outlined in RFP 21-004. BC-22-196 August 18, 2022 BOC request to award a construction services contract to Dunlop and Johnston, Inc an amount not to exceed \$6,250,000 to renovate Foster Pool in Lakewood Park. Dunlop & Johnston Inc submitted the lowest and best responsive and responsible bid to City of Lakewood Bid 22-018 opened on August 8, 2022. BC-22-197 August 18, 2022 BOC request to award a professional services contract to Sixmo Architects & Engineers in an amount not to exceed \$300,000 to provide construction administration services for the renovation of Foster Pool in Lakewood Park. Sixmo Architects & Engineers submitted the best responsive and responsible RFP to the City o flakewood's request for proposal. BC-23-089 March 20, 2023 BOC request to amend a construction administration services contract with Sixmo, Inc in an amount not to exceed \$135,000 to renovate Foster Pool in Lakewood Park. Sixmo, Inc submitted the lowest and best responsive and responsible proposal to the City of Lakewood's RFP. BC-23-102 April 3, 2023 BOC request to amend a professional design contract with Sixmo in an amount not to exceed \$50,000 for Lakewood Park Foster Pool and Parking lot improvements. Sixmo submitted the lowest and best responsive and responsible proposal to the City of Lakewood's RFP 21-004.</p> <p>BC-23-166 July 3, 2023 BOC request to amend a construction services contract with Dunlop and Johnston Inc in an amount not to exceed \$440,000 for water and sewer work performed as part of the Foster Pool Renovation in Lakewood Park. During construction of Foster Pool the watermain traversing underneath the pool was encountered in several areas and found to be distressed. The decision was made to relocate the main outside of the pool area and improve the concession stand water and sewer connections. The water and sewer work and related ancillary restoration related work was performed on a time and material basis. BC-23-191 August 21, 2023 BOC request to award a professional services contract for construction administration with Sixmo in an amount not to exceed \$260,000 for Lakewood Park Phase 2 parking lot improvements. Sixmo submitted the lowest and best responsive and responsible proposal to the City of Lakewood's RFP. BC-23-192 August 21, 2023 BOC request to award a contract for construction services with Karvo Companies, Inc in an amount not to exceed \$2,300,000 for Lakewood Park Phase 2 parking lot improvements. Karvo Companies, Inc submitted the lowest and best responsive and responsible bid to the City of Lakewood's Bid No. 23-017. BC-23-219 September 18, 2023 BOC request to amend a contract with Sixmo for construction administration. The City of Lakewood is not amending the total payment, but rather the payment distribution to allow for \$260,000 of ARPA funding. The reclassification matches the legislation in Resolution Number 2022-34 passed by Lakewood City Council on 10-3-2022. BC-23-220 September 18, 2023 BOC request to amend a contract with Karvo Companies, Inc for construction services. The City of Lakewood is not amending the total payment, but rather the payment distribution to allow for \$2,000,000 of ARPA funding with the remainder \$300,000 from the Sewer Fund. The reclassification matches the legislation in Resolution Number 2022-34 passed by Lakewood City Council on 10-3-2022. BC-23-269 November 20, 2023 BOC request to amend a contract with Sixmo for construction administration in an amount not to exceed \$80,000. The city has requested additional design and has increased the scope of work for the Foster Pool Renovations project. The city is reclassifying the authorized expense currently for Construction with Dunlop and Johnston to pay for the additional construction administration services by Sixmo Architects & Engineers.</p>
227004	Planning & Development	Lakewood Park Pier	General Fund / Economic Development Fund	\$ 185,000	\$ 141,574	\$ 43,427	BC-22-216 October 3, 2022 BOC request to award a professional services contract with Smith Group in an amount not to exceed \$185,000 for professional services relater to land and water surveys, coastal conditions analysis, preliminary geo technical exploration, regulatory consultation, discussion with landowners, public meetings, final concept, and implementation strategy.
* Preliminary Project Estimate - Scope may change over course of project ** Includes Encumbrances							

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Parks and Municipal Building Improvements (Cont.)							
237015	Parks & Public Property/Planning & Development	Winterhurst - Maintenance/Upgrades	Capital Project Fund/Enterprise Fund	\$ 2,386,000	\$ 3,437,119	\$ (1,051,119)	<p>BC-23-08 April 3, 2023 BOC request to award a contract to Weatherproofing Technologies, Inc in an amount not to exceed \$152,000 for replacement of Winterhurst Roofs B&G. The project will be purchased through OMNI Partners contract #R180903-317296 as authorized by Lakewood Codified Ordinances, allowing the City to purchase from agencies without the necessity of bidding. BC-23-206 September 5, 2023 BOC request to award a contract to Grainger in an amount not to exceed \$12,000 for the purchase of cleaning equipment for Winterhurst Ice Arena. The cleaning equipment will be purchased through Sourcewell contract #MRO 0914022-WWG as authorized by Lakewood Codified Ordinance, allowing the City to purchase from agencies without the necessity of bidding. BC-23-207 September 5, 2023 BOC request to award a contract to Rodgers Incorporated, in an amount not to exceed \$2,000,000 for replacement of the ice plant equipment at Winterhurst Ice Arena. The equipment required for this ice plant replacement project requires a long lead time. While the project installation is planned for the April-June 2024 timeframe, a down payment of 10% of the project costs is required now to secure a production slot for the required equipment. Rodgers Incorporated was selected as a partner of Lakewood Community Ice and thoroughly reviewed and vetted during the Winterhurst Operator RFP selection process. BC-23-213 September 18, 2023 BOC request to award a contract to Weatherproofing Technologies, Inc., in an amount not to exceed \$52,000 for replacement of a sealing metal roof to the wall transition and adding a metal coping cap on the Winterhurst Ice Arena Roof. The Winterhurst roof & coping cap replacement project will be purchased through OMNI Partners contract #R180903-317296 as authorized by Lakewood Codified Ordinances, allowing the City to purchase from agencies without the necessity of bidding. BC-24-046 March 4, 2024 BOC request to amend the contract with Rodgers Incorporated, in an amount not to exceed \$800,000 for additional work needed to complete the replacement of the ice plant equipment at Winterhurst Ice Arena. The additional work to be completed is as follows: Concrete removal, central ice melt pit install, electrical equipment modifications, plant room layout modifications and new mechanical room entry/exit door, condenser unit roof stand modifications and engineering stamped drawings. Rodgers Incorporated was selected as a partner of Lakewood Community Ice and thoroughly reviewed and vetted during the Winterhurst Operator RFP/RFQ selection process. BC-24-117 October 28, 2024 BOC request to award a contract to Gameday.Pro, in an amount not to exceed \$120,000 for the replacement of two scoreboards at Winterhurst Ice Arena. The scoreboards purchase is funded through a grant from NOPEC of which \$100,000 was allocated. The remaining balance is funded by the remaining contingency of the Ice Plant Replacement project. Gameday.Pro was selected as the vendor for this project due to their pricing below national consortium levels.</p>
247017	Engineering	11900 Madison Ave Parking Lot Paving	Capital Project Fund	\$ 249,500	\$ 220,289	\$ 29,211	<p>BC-24-095 August 5, 2024 BOC request to award a contract to Ohio Paving & Construction Co, Inc. in an amount not to exceed \$212,000 to provide construction services for the 11900 Madison Avenue Parking Lot. Contract award is the base bid plus contingencies. Ohio Paving & Construction Co., Inc submitted the lowest and best responsive and responsible bid for the project as outlined in bid No. 24-013. BC-24-096 BOC request to award a professional service contract Euthenics in an amount not to exceed \$37,500 to provide construction administration services for the 11900 Madison Avenue Parking Lot. Euthenics, the design engineer of record submitted the lowest and best responsive and responsible proposal for the project as outlined in the City's RFP.</p>

* Preliminary Project Estimate - Scope may change over course of project ** Includes Encumbrances

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Parks and Municipal Building Improvements (Cont.)							
247018	Engineering	Service Garage Storage Building	Capital Project Fund	\$ 3,278,000	\$ 1,323,130	\$ 1,954,870	BC-24-112 October 7, 2024 BOC request to award a Design Services Contract to +Detail for an amount not to exceed \$175,000 for a new Pole Barn at the City Hall Service Garage. +Detail submitted the best responsive and responsible proposal to the City's RFP. In addition, +Detail is a full-service women-owned architecture and design firm located in Willoughby, Ohio. the scope of the services includes surveying, subservice investigation, slope stability analysis, plans, estimates, structural engineering, mechanical/electrical/plumbing engineering, civil engineering, estimating, schematic design, design development with hydraulic and hydrology report per LCO 1339, ABP submittal, construction documents, and bid support. BC-25-074 July 7, 2025 BOC request to award a contract to S.E.T. Inc in an amount not to exceed \$2,928,000 for construction of the City Hall Service Garage Storage Building. S.E.T. Inc submitted the lowest and best responsive and responsible bid to the city of Lakewood Bid No. 25-013, publicly advertised and opened on June 24, 2025. BC-25-075 July 7, 2025 BOC request to award a contract to +Detail in an amount not to exceed \$175,000 for Construction Administration Inspection and materials testing for the City Hall Service Garage Storage Building. According to The Ohio Building Code the City of Lakewood must provide inspection and materials testing services for this project. The Division of Engineering requested proposals and +Detail was chosed based upon their unit rate submission for these services.
247020	Planning & Development	Winterhurst Locker Room/Rink Renovation	Enterprise Fund	\$ 3,100,000	\$ 1,712,141	\$ 1,387,859	BC-24-120 December 2, 2024 BOC request to award a design build contract with Rodgers Incorporated, in an amount not to exceed \$3,100,000 for the Winterhurst locker room/rink renovation. Per Rodgers proposal, this project will span two primary budget year (2025,2026) starting with schematic design upon execution through finished construction (completion estimated in late February 2026). The State of Ohio to fund \$75,000 through a capital improvement project award earlier this year. Rodgers Incorporated was selected, thoroughly reviewed and vetted through and RFP/RFQ selection process.
267002	Parks & Public Property	Station Three Roofs 1,2,3 Coating	Capital Fund	\$ 116,000	\$ 106,080	\$ 9,920	BC-26-041 March 16, 2026 BOC request to award a contract to Weatherproofing Technologies, Inc in an amount not to exceed \$116,000 to coat the roofs at Fire Station Three. Roof coating will be purchased through OMNIA Partners contract #230404-320349 as authorized by Ordinance 15-11, allowing the City to purchase from agencies without the necessity of bidding as required by the Lakewood Codified Ordinances.
267010	Parks & Public Property/Planning & Development	Madison Park Futsal Court Replacement	Capital Fund	\$ 275,000	\$ 229,675	\$ 45,325	BC-26-015 January 20, 2026 BOC request to award a contract to Vasco Sports Contractors in an amount not to exceed \$275,000 to perform the Madison Park Futsal Court Replacement. Base quote is \$229,675 plus contingencies. Vasco Sports Contractors to perform futsal court replacement under NCPA contract #08-43 Region 14 ESC, as auhORIZED by Ordinance 15-11.
* Preliminary Project Estimate - Scope may change over course of project ** Includes Encumbrances							
Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Sidewalk, Street and Traffic Signal Improvements							
214004	Engineering	Hilliard RD Resurfacing project	Capital Project Fund	\$ 330,000	\$ 421,609	\$ (91,609)	BC-21-036 January 19, 2021 BOC request to award a contract to DLZ Ohio Inc in an amount not to exceed \$285,000 to perform professional services for the Hilliard Rd resurfacing and new bicycle lanes project. Professional services will include design, engineering, surveying, pavement corin, traffic studies and environmental work required to resurface roadway, reconfigure pavement markings to add bicycle lanes and other appurtenances. Contract award is base proposal of \$261,945 plus contingences. Per City's agreement with Cuyahoga County, 60% of these professional services costs will be reimbursed by the County. DLZ Ohio inc was awarded this contract based on their submission to an RFP issued for these professional services. BC-22-022 January 18, 2022 BOC request to amend a contract with DLZ Ohio Inc in the amount of \$25,000 to perform additional professional services for the Hilliard Rd Resurfacing and new bicycle lanes project. Prof services will include design, engineering, surveying pavement coring, traffic studies and environmental work required to resurace roadway, reconfigure pavement markings to add bicycle lanes and other appurtenances. Per city's agreement with Cuyahoga county, 60% of these prof services costs will be reimbursed by the County. Contract award to DLZ Ohio Inc now totals \$310,000. BC-23-283 December 18, 2023 BOC request to amend a contract with DLZ Ohio, Inc. in the amount of \$20,000 to perform additional professional services for the Hilliard Rd Resurfacing and new bicycle lanes project. Professional services will include design, engineering, surveying, pavement coring, traffic studies and environmental work required to resurface roadway, reconfigure pavement markings to add bicycle lanes and other appurtenances. Per the City's agreement with Cuyahoga County, 60% of these costs will be reimbursed by the City. DLZ Ohio, Inc was awarded this contract based on their submission to an RFP.
* Preliminary Project Estimate - Scope may change over course of project ** Includes Encumbrances							

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Sidewalk, Street and Traffic Signal Improvements (Cont.)							
234022	Engineering	Bunts Road Improvements Project	Capital Fund, Water Distribution Fund, Wastewater Collection Fund	\$ 30,866,410	\$ 14,230,959	\$ 16,635,451	BC-23-167 July 3, 2023 BOC request to award a professional services contract with Osborn Engineering in an amount not to exceed \$15,000 to provide engineering design services for the Bunts Improvement Project. Osborn Engineering will be evaluating Cleveland Water Department (CWD) request to abandon their transmission main along Bunts Road. Osborn Engineering ranked high in Watermain for providing these services (RFQ 21-009). BC-24-012 January 2, 2024 BOC request to award a professional services contract with Osborn Engineering in an amount not to exceed \$2,490,000 to provide engineering design services for the Bunts Road Improvements Project. Osborn Engineering will design full depth pavement reconstruction, traffic improvements, watermain replacement, IWWIP sewer improvements, street light improvements, streetscape improvements, and bicycle lanes if feasible along with other appurtenances. Osborn Engineering submitted the most responsive and responsible proposal to the City's RFP. BC-26-030 February 17, 2026 BOC request to award a contract to Terrace Construction Company Inc in an amount not to exceed \$26,361,410 to provide construction services CUY-Bunts Road (CR232) Rehab Project ODOT PID No. 120703. NOACA, ODT, OPWC will directly pay \$10,602,130 and various city funds will pay \$15,759,280. Terrace Construction Company Inc submitted the lowest and best responsive and responsible bid in response to the City of Lakewood Bid 25-015 advertised for opening on January 30, 2026. BC-26-031 February 17, 2026 BOC request to award a professional service contract to Greenman-Pedersen Inc GPI, in an amount not to exceed \$2,000,000 to provide construction administrations services for Bunts Road Rehab Project ODOT PID No. 120703. OPWC will directly pay \$80,510 and various funds will pay \$1,919,490. The City used ODOT's LPA criteria requirements to solicit proposals for this project. GPI was the highest ranked firm to provide these services.
254020	Engineering	2025 City-wide Concrete Program	Capital Fund	\$ 300,000	\$ 304,124	\$ (4,124)	BC-25-030 March 3, 2025 BOC request to award a requirement contract to FP Allega Concrete Construction Corp in an amount not to exceed \$300,000 to perform the 2025 Sidewalk Replacement Program. FP Allega Concrete Construction Corp submitted the lowest and best responsive and responsible bid for the Sidewalk Replacement Program as outlined in bid No. 25-008.
254032	Engineering	Signal Timing Optimization Project (STOP) Madison Ave	SCMR Fund	\$ 100,000	\$ 100,000	\$ -	BC-25-078 August 4, 2025 BOC request to award a professional services contract to Iteris, Inc in an amount not to exceed \$100,000 for professional services regarding traffic control and air pollution minimization.
264000	Engineering	Phase 6 Traffic Signal Improvements Design Services	Capital Fund	\$ 259,000	\$ 259,000	\$ -	BC-26-032 February 17, 2026 BOC request to award a professional services design contract to Crawford, Murphy & Tilly CMT in an amount not to exceed \$259,000 for Phase 6 Traffic Signal Improvements. The City solicited proposals from engineering firms ranked in traffic engineering design and ODOT LPA project service categories. CMT was ranked highest by the selection committee to provide these services.
264001	Engineering	2026 Citywide Concrete Program	Capital Fund	\$ 500,000	\$ 500,000	\$ -	BC-26-035 March 2, 2026 BOC request to renew a requirement contract to FP Allega Concrete Construction Corp in an amount not to exceed \$500,000 to perform the 2026 Citywide Concrete Program. FP Allega Concrete Construction Corp submitted the lowest and best responsive and responsible bid for the Citywide Concrete Program as outlined in Bid no. 25-008.
* Preliminary Project Estimate - Scope may change over course of project ** Includes Encumbrances							

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Vehicles, Equipment & Computer Systems							
243005	Fleet	Police Public Safety Vehicles	Capital Lease Program	\$ 360,000	\$ 52,449	\$ 307,551	BC-24-050 March 18, 2024 BOC request to award a contract with Statewide Ford Lincoln Mercury, Inc. in an amount not to exceed \$360,000 for the purchase of 5 2024 Ford Utility Interceptor Vehicles for use by the Department of Public Safety. Public Safety vehicles to be purchased through the 2024 Capital Lease Program. Vehicles to be purchased through Statewide Ford Lincoln Mercury who has agreed to match the pricing from Bob Chapman Ford, the State of Ohio Bid vendor.
253020	Fleet	Public Works Garage Emergency Backup Generator	Capital Fund	\$ 225,000	\$ 130,563	\$ 94,437	BC-25-018 February 3, 2025 BOC request to award a contract to Buckeye Power Sales in an amount not to exceed \$225,000 for emergency backup power generator for the Public Works Garage. Buckeye Power Sales to provide the emergency backup generator under Sourcewell Contract #09222-KOH as authorized by Ordinance 15-11, allowing the City to purchase from agencies without the necessity of bidding as required by Lakewood Codified Ordinances.
253021	Fleet	Forestry Bucket Truck	Capital Lease Program	\$ 335,000	\$ 327,520	\$ 7,480	BC-25-017 February 3, 2025 BOC request to award a contract to Rush Truck Centers and Utility Truck Equipment, Inc in an amount not to exceed \$335,000 for the purchase of an aerial tower bucket and accessoires. The aerial tower will be mounted on a 2025 Internation MV607 SBA cab & chassis for use by the Division of Forestry. The Forestry Bucket Truck will be paid for through the City's 2025 Capital Lease Program. The International cab and chassis to be purchased through Ohio Buys State Contract# DOT04425-8. The aerial tower bucket and accessories to be purchased through the rules established by the Ohio State Contract number STS023895 Index STS515 as authorized by Ordinance 15-11, allowing the City to purchase from agencies without the necessity of bidding as required in the Lakewood Codified Ordinances.
253028	Fleet	Side Load Packer Truck	Capital Lease Program	\$ 423,000	\$ -	\$ 423,000	BC-25-037 March 18, 2025 BOC request to award contracts to Cleveland Freightline and Best Equipment Company in an amount not to exceed \$432,000 for a Freightliner M2 106 chassis with a Labrie Drop Frame packer body. Refuse body and chassis to be paid for through the 2025 Capital Lease Program. The chassis will be purchased through ODOT Contract 118-24. The Labrie packer body will be purchased through Sourcewell contract #110223-LEG as authorized by Ordinance 15-11, allowing the City to purchase from agencies without the necessity of bidding as required in the Lakewood Codified Ordinances.
253029	Fleet	Police Public Safety Vehicles	Capital Lease Program	\$ 372,000	\$ -	\$ 372,000	BC-25-033 March 18, 2025 BOC request to award a contract with Statewide Ford Lincoln Mercury, Inc in an amount not to exceed \$372,000 for the purchase of 5 2025 Ford Utility Interceptor Vehicles for use by the Department of Public Safety. Police vehicles to be purchased through the 2025 Capital Lease Program. Public Safety vehicles to be purchased through Statewide Ford Lincoln Mercury who has agreed to match the pricing from Montrose Ford the State of Ohio bid vendor.
253030	Fleet	Sewer Utility Van #803	Capital Lease Program	\$ 122,000	\$ -	\$ 122,000	BC-25-049 April 21, 2025 BOC request to award a contract to Valley Ford Truck in an amount not to exceed \$122,000 for a 2025 Ford Transit 350 Cutaway. The Sewer Utility Van will be purchased through Ohio Buys Contract #RSI025486 as authorized by Ordinance 15-11, allowing the City to purchase from agencies without the necessity of bidding as required in the Lakewood Codified Ordinances.
253036	Finance	Integrated Financial and Enterprise Resource Planning System Software	General Fund	\$ 550,000	\$ -	\$ 550,000	BC-25-092 November 3, 2025 BOC request to award a contract with Tyler Technologies, Inc in an amount not to exceed \$550,000 to provide an enterprise software solution for the City's financial, utility billing, general ledger, accounts receivable, payroll, budgeting, fixed assets cash reconciliation, project accounting, and human resources. The system conversion to being January 1, 2026 until completion. Tyler Technologies, Inc was selected based upon their submitted proposal to Lakewood RFP 25-003 Integrated Financial System.
263000	Fleet	Parks Bobcat Utility Vehicle	General Fund	\$ 80,000	\$ 79,063	\$ 937	BC-26-020 January 20, 2026 BOC request to award a contract to Doosan Bobcat North America, Inc in an amount not to exceed \$80,000 for the purchase of a Bobcat UW56 Utility Vehicle for use by the Division of Parks. The Bobcat Utility Vehicle will be purchased through Sourcewell contract #020223-CEC as authorized by Ordinance 15-11.
263001	Fire	Replacement of Fire Engine	Capital Lease Program	\$ 580,000	\$ 580,000	\$ -	BC-26-039 March 4, 2026 BOC request to award a contract to Brindlee Mountain Fire Apparatus in an amount not to exceed \$580,000 (inclusive of the \$80,000 trade-in allowance) for the purchase of a 2020 E-One Typhoon Tele-Squirt for use by the Division of Fire. The fire engine will be purchased through the 2026 Capital Lease Program and will be equipped as specified by the Division of Fire. The fire engine purchase and trade-in was approved by Council at the March 2, 2026 meeting under Resoulution 2026-09 and will be purchased through the 2026 Capital Lease Program.
263002	Fleet	Police Public Safety Vehicles	Capital Lease Program	\$ 375,000	\$ 370,950	\$ 4,050	BC-26-042 March 16, 2026 BOC request to award a contract with Statewide Ford Lincoln Mercury Inc in an amount not to exceed \$375,000 for the purchase of 5 2026 Ford Utility Vehicles for use by the Department of Public Safety. Police vehicles to be purchased through the 2026 Capital Lease Program. Public Safety vehicles to be purchased through Ohio Buys Contract #RSI031795 from Quote #260298SR.
263003	Fleet	Rear Load Refuse Trcks	Capital Lease Program	\$ 435,000	\$ -	\$ 435,000	BC-26-051 BOC request to award a contract to Best Equipment Company in an amount not to exceed \$435,000 for 2 2027 Freightliner M2 106 chassis with 2 Loadmaster 11 yard rear loading packer bodies. Refuse bodies and chassis to be paid for through the 2026 Capital Lease Program. The trucks and packer bodies will be purchased through Sourcewell contract #110223-LEG as authorized by Ordinance 15-11.
263030	IT	Replacement of Street Surveillance Cameras	General Fund	\$ 110,000	\$ -	\$ 110,000	BC-26-040 March 16, 2026 BOC request to award a requirement contract to US Protective Services in an amount not to exceed \$110,000 for the replacement of 31 surveillance cameras. US Protective Services camera pricing is per the US Communities purchasing consortium.

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Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Water, WWC & WWTP Improvements							
159002	Engineering	IWWIP Phase 2 Sewer & Wastewater Treatment Plant Improvements- Overflow Monitoring & Reporting Services	Enterprise Fund	\$ 450,000	\$ -	\$ 450,000	BC-25-014 January 21, 2025 BOC request to renew a Professional Services Contract to Verdantas LLC in an amount not to exceed \$450,000 for the annual operation, maintenance, data collection and reporting of over 61 overflow monitors and 3 rain gauges within the city. Verdantas LLC has performed this work over the past 9 years, which is required in the City's Ohio EPA Wastewater Treatment Plant permit.
159003	Engineering	IWWIP Phase 2 Sewer & Wastewater Treatment Plant Improvements- Professional Services contract	Enterprise Fund	\$ 300,000	\$ -	\$ 300,000	BC-25-013 January 21, 2025 BOC request to renew a Professional Services Contract with Verdantas LLC (formerly CT Consultants, Inc) in an amount not to exceed \$300,000 to provide continued Integrated Wet Weather Improvement Plan (IWWIP) Phase 2 - support through Fiscal Year 2025. This continuation of work is required of the City as it continues meeting the consent decree requirements with the EPA and the Department of Justice. Verdantas LLC has been performing this work since its inception, including the hydraulic model of the City's sewer system.
218001	Engineering	CSO-52 Storage Tanks- Engineering Design Services, Construction, Construction Administration	WWTP	\$ 41,264,850	\$ 38,380,288	\$ 2,884,562	BC-21-069 March 1, 2021 BOC request to award a Professional Services Contract to CT Consultants Inc in the amount of \$100,000 to perform Flow Monitoring Pollutant Sampling & Laboratory Testing Services that are required to begin the preliminary engineering and design for the IWWIP Bundle 2 project. CT Consultants Inc was chosen to perform these professional services based on their involvement with the IWWIP project and their proposal submission. BC-22-020 January 18, 2022 BOC request to amend a professional services contract with CT Consultants Inc in the amount of \$550,000 to begin the Engineering and design work for the IWWIP CSO-052 Storage Facility project to include topographic survey, hydraulic analyses, conceptual plans, geotechnical work, Phase I Environmental review, determining required permitting, engaging with potential site stakeholders, construction schedule and opinions of probable construction costs. Contract award to CT Consultants now totals \$650,000. BC-22-175 June 28, 2022 BOC request to amend a professional services contract with CT Consultants Inc in the amount of \$140,400 to begin sewer cleaning and CCTV to better understand the connectivity along Riverside from Hogsback to Archdale. Contract award to CT Consultants now totals \$790,400. CT Consultants Inc was chosen to perform these professional services based on their involvement with the IWWIP project and their proposal submission. BC-23-228 October 2, 2023 BOC request to award a professional services contract with CT Consultants, Inc in an amount not to exceed \$2,000,000 for final engineering design services. The final design phase includes field services, design, control strategy/operations, regulatory, contract management, and engineering services through the bidding phase. CT Consultants, Inc was chosen to perform these professional services based on their involvement with many City projects and their proposal submission. BC-25-085 September 24, 2025 BOC request to award a contract to Kenmore Construction Company, Inc in the amount of \$33,755,700 for the construction of the CSO-052 Storage facility. The project is contingent upon loan approval from the Ohio EPA Division of Environmental and Financial Assistance (DEFA) under the water pollution control loan fund program (Ohio EPA Project ID CS390503-0023 & AIMS No. 10955). Kenmore Construction Company will need approval by DEFA to commence and loan approval is expected in October 2025. Kenmore Construction Company, Inc submitted the lowest and best responsive and responsible bid in reply to Lakewood Bid No. 25-014 CSO-052 Storage Facility. BC-25-086 September 24, 2025 BOC request to award a professional service contract to Verdantas LLC in the amount of \$3,278,350 for the construction administration of the CSO-052 Storage Facility project. The project is contingent upon loan approval from the Ohio EPA Division of Environmental and Financial Assistance (DEFA) under the water pollution control loan fund program (Ohio EPA Project ID CS390503-0023 & AIMS No. 10955). Verdantas LLC will need approval by OPWC and DEFA to commence and loan approval is expected in October 2025. Verdantas LLC is the design engineer of record and has been intimately involved with the project since inception and was chosen to provide these services based upon their submitted proposal.
237003	Engineering	Lake-Clifton Connector Watermain Design and Connector	Enterprise Fund and Capital Fund	\$ 50,000	\$ 24,500	\$ 25,500	BC-23-154 June 15, 2023 BOC request to award a contract with OHM Advisors in an amount not to exceed \$32,000 for professional engineering design services of the Lake-Clifton Connector Watermain Design. The project is being managed by Cuyahoga County Department of Public Works and includes roadway improvements and a shared-use path along Clifton Boulevard from West Clifton to Lake Road and the city limits. OHM Advisors was awarded the contract based on a Quality Based Selection process by the Cuyahoga County Department of Public Works and ranked the best qualified consultant to perform the required professional services.
238002	Engineering	Outfall Repairs Design (Cliff Dr/Nicholson Ave)	Enterprise Fund	\$ 384,000	\$ 183,962	\$ 200,038	BC-23-071 February 21, 2023 BOC request to award a professional services contract with KS Associates in an amount not to exceed \$50,000 to provide engineering design services to protect Nicholson Avenue outfalls. The City has applied for Ohio's BRIC (OEMA) design services grant funding for this project. Original contract rescinded- BC-24-019 January 16, 2024 BOC request to award a professional services contract with KS Associates in an amount not to exceed \$383,725 to provide engineering design services to protect Nicholson and Wilbert Road outfalls. The city has applied for and obtained Ohio's BRIC (OEMA) design services grant funding for this project.

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Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Water, WWC & WWTP Improvements (Cont.)							
238005	Engineering	2023 Interceptor Rehabilitation Project	Enterprise Fund/ARPA/OP WC	\$ 31,000,000	\$ 29,766,676	\$ 1,233,324	BC-23-091 March 20, 2023 BOC request to award a construction contract to Nerone & Sons, Inc in an amount not to exceed \$28,000,000 for the rehabilitation of the sewer interceptor tunnel and the elimination of shaft 13. Nerone & Sons, Inc submitted the lowest and best bid package in response to publicly Bid Number 23-001. In addition, Nerone & Sons, Inc has successfully completed construction projects for the City of Lakewood, most notably the West End CSO Elimination project. BC-23-101 April 3, 2023 BOC request to award a professional services contract to AECOM in an amount not to exceed \$1,600,000 to perform construction administration and materials testing services for the Interceptor Tunnel Rehabilitation project. AECOM was chosen to perform construction administration and materials testing services based on a proposal submission for these services. OPWC will be funding a portion of these professional services costs via reimbursement in the amount of \$100,100. BC-26-045 April 6, 2026 BOC request to amend the construction contract with Nerone & Sons, Inc in an amount not to exceed \$1,400,000 for the rehabilitation of the sewer interceptor tunnel and the elimination of shaft 13. The additional funds are needed for the following work: construction of any eighty eight foot drop manhole to replace the existing deteriorated drop manhole, construction of two additional manholes and sewer lines, lining an existing 27" sewer main on Riverside, installation of new catch basin outlets, pavement, curb, and site restoration, with traffic maintenance and appuretenances.
248001	Engineering	WWTP Solids Storage Tank & Concrete Repairs	Enterprise Fund	\$ 8,572,000	\$ 8,751,683	\$ (179,683)	BC-24-008 January 2, 2024 BOC request to award a design build construction contract to Nerone & Sons Inc in an amount not to exceed \$242,000 for the WWTP solid storage tank & concrete repairs. Noerone & Sons Inc submitted the best responsive and responsible proposal. In addition, Nerone & Sons' proposal was reviewed by the City Engineer, the WWTP Division Manager and the WWTP project manager. BC-24-110 October 7, 2024 BOC request to amend a Design Build Contract with Nerone & Sons, Inc in an amount not to exceed \$80,000 for WWTP Solids Storage Tank & Concrete Repairs. Nerone & Sons Inc submitted the best responsive and responsible proposal. In addition, Nerone & Sons proposal was reviewed by the City Engineer, the WWTP Division Manager and the WWTP project manager. BC-24-119 November 18, 2024 BOC to amend a Design Build Contract with Nerone & Sons, Inc in an amount not to exceed \$1,750,000 for WWTP Solids Storage Tank & Concrete Repairs. Nerone & Sons, Inc., submitted the best responsive and responsible proposal. In addition, Nerone & Sons proposal was reviewed by the City Engineer, The WWTP Division Manager and the WWTP project manager. BC-25-051 April 21, 2025 BOC request to amend a Design Build contract with Nerone & Sons, Inc in an amount not to exceed \$6,500,000 for WWTP Solids Storage Tank & Concrete Repairs. Nerone & Sons, Inc, submitted the best responsive and responsible proposal. In addition, Nerone & Sons proposal was reviewed by the City Engineer, The WWTP Division Manager and the WWTP Project Manager.
248002	Engineering	2025 Watermain Replacement Project Design	Enterprise Fund	\$ 11,876,000	\$ 11,161,777	\$ 714,223	BC-24-039 February 20, 2024 BOC request to award a contract with Euthenics, Inc in an amount not to exceed \$900,000 for Professional Engineering Design Services of the 2025 Watermain Replacement Project. Euthenics, Inc was awarded this contract based on their experience in the field and response to the RFQ issued for these services. BC-25-068 June 16, 2025 BOC request to award a contract to Fabrizi Trucking and Paving Company, Inc and amount not to exceed \$10,326,000 to provide construction services for the 2025 Watermain Replacement Program that will include Norton and Northland Avenues. Fabrizi Trucking and Paving Company, Inc submitted the lowest and best bid for Bid No. 25-010 2025 Watermain Replacement Program and has previously performed similar services for Lakewood projects. BC-25-069 June 16, 2025 BOC request to award a professional services contract for the 2025 Watermain Replacement Project that will include Norton and Northland Avenues. DLZ Ohio, Inc was awarded this professional service contract based upon a quality based selection process and has previously performed similar services for Lakewood projects.
258000	Engineering	2025 Lead Service Line Replacement and Construction Administration	Enterprise Funds, CDBG Funds	\$ 819,000	\$ 596,265	\$ 222,735	BC-25-021 February 3, 2025 BOC request to award a contract to Terrace Construction Company, Inc in an amount not exceed \$724,000 to provide lead service line replacement construction for the 2025 Lead Service Line Replacement Project including Cannon, Jackson, and Waterbury avenues. OWDA-WSRLA will directly pay \$657,299 (with 53% grant/47% loan 0%interest - 30yr) and the Water Distribution Fund will pay \$66,708 for this contract. Terrace Construction Company, Inc submitted the lowest and best responsive and responsible bid to the City of Lakewood Bid 25-003 advertised for opening on January 23, 2025. BC-25-020 February 3, 2025 BOC request to award a professional services contract to DLZ Ohio, Inc. in an amount not to exceed \$95,000 to provide construction administration services for the 2025 Lead Service Line Replacement (Cannon, Jacksonm Waterbury). DLZ Ohio, Inc was chosen to provide the construction administration services based upon a Quality Based Selection process and was ranked best qualified.
* Preliminary Project Estimate - Scope may change over course of project ** Includes Encumbrances							

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Water, WWC & WWTP Improvements (Cont.)							
268000	Engineering	2026 Lead Service Line Replacement and Construction Administration	Enterprise Funds	\$ 3,850,000	\$ -	\$ 3,850,000	BC-26-043 April 6, 2026 BOC request to award a contract to Digioia Suburban Excavating, LLC in an amount not to exceed \$3,540,000 to provide lead service line replacement construction for the 2026 Citywide Lead Service Line Replacement Project. OWDA-WSRLA will reimburse \$3,216,958 (with 53% grant, 47% loan 0%interest-30yr) and the Water Distribution Fund will pay \$323,042 for this contract. Digioia Suburban Excavating LLC submitted the lowest and best responsive and responsible bid to the City of Lakewood Bid 26-003 advertised for opening on March 20, 2026. BC-26-044 April 6, 2026 BOC request to award a professional service contract to Quality Control Inspection, Inc in an amount not to exceed \$400,000 to provide construction administration services for the 2026 Citywide Lead Service Line Replacement project. QCI, Inc was chosen to provide the construction administration services based upon a Quality Based Selection process and was ranked the best qualified. QCI, Inc has previously provided similar services on Lakewood projects.
268001	Engineering	WWTP Operations/Effluent & Tunnel Building Repairs	Enterprise Funds	\$ 134,000	\$ -	\$ 134,000	BC-26-047 April 20, 2026 BOC request to award a contract to Cleveland Building Restoration in an amount not to exceed \$134,000 to repair 3 buildings at the Wastewater Treatment Plant. The repairs will be purchased through State Purchasing using contract CPN-OH-R230404-307116 as authorized by Ordinance 15-11.
* Preliminary Project Estimate - Scope may change over course of project ** Includes Encumbrances							