



**AGENDA
OXFORD CITY COUNCIL WORK
SESSION**

COURTHOUSE

**MONDAY, OCTOBER 6, 2025 AT 6:30
PM**

William Snavelly, Mayor

Chantel Raghu, Vice-Mayor
Jason Bracken
Michael Smith

Amber Franklin
Alex French
David Prytherch

-
1. Roll Call.
 2. Topic
 - A. Review and Discuss the City Manager's Proposed 2026 Operating Budget.
 3. Adjourn.

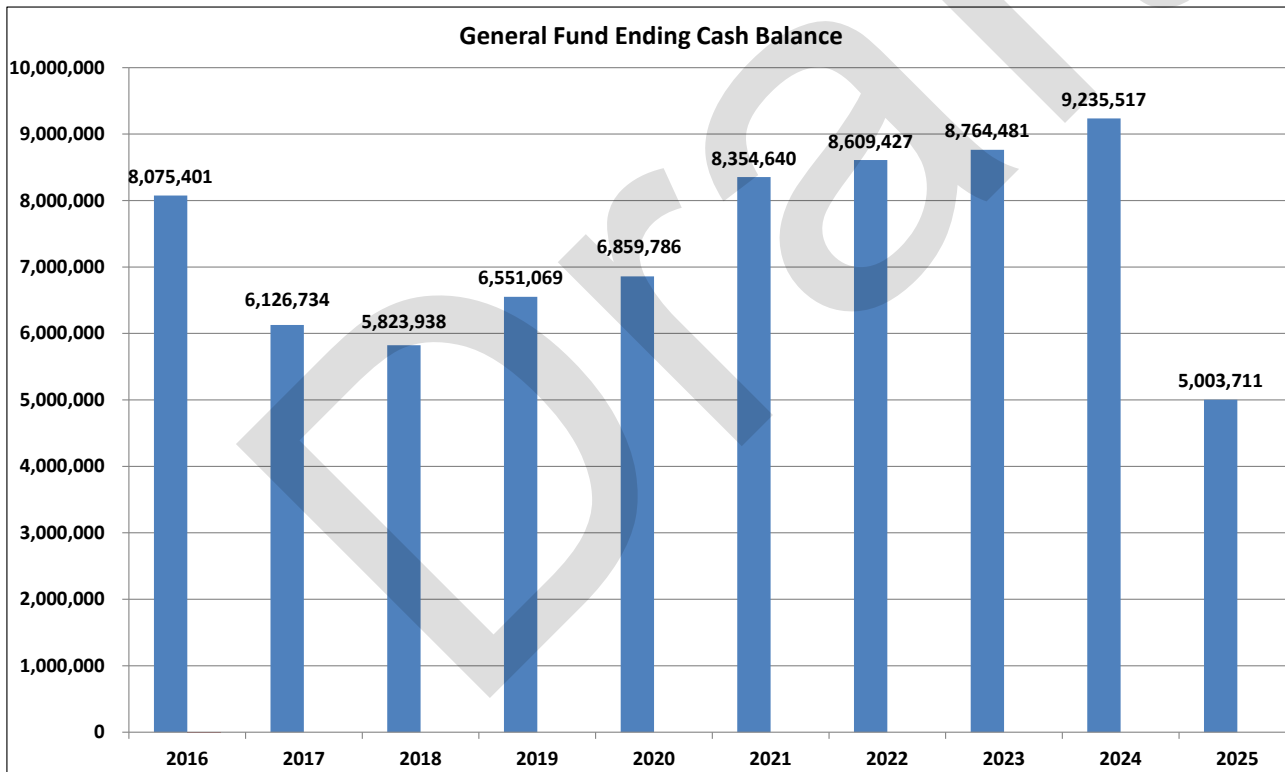
General Fund
Summary Of Balances

Fund: 110

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	14,930,851	15,855,618	15,481,430	8,564,388	16,221,217	16,345,203	5.6%
TOTAL EXPENDITURES	11,736,588	12,519,870	13,872,621	6,449,106	13,385,617	14,789,779	6.6%
EXCESS RECEIPTS OVER EXPENDITURES	3,194,263	3,335,747	1,608,809	2,115,282	2,835,600	1,555,424	-3.3%
CAPITAL IMPROVEMENTS	(28,631)	0	0	(17,000)	(17,000)	0	0.0%
TRANSFERS IN	154,710	152,210	161,589	80,795	161,589	173,828	7.6%
TRANSFERS OUT	(3,165,287)	(3,016,923)	(1,770,399)	(850,200)	(3,811,995)	(2,027,400)	-14.5%
ADVANCES IN	5,332,500	3,905,000	6,160,489	0	2,760,489	3,755,000	-39.0%
ADVANCES OUT	(5,332,500)	(3,905,000)	(6,160,489)	(6,160,489)	(6,160,489)	(355,000)	94.2%
NET INCOME (DEFICIT)	155,055	471,035	(1)	(4,831,612)	(4,231,806)	3,101,852	-100.0%
BALANCE BEGINNING OF YEAR	8,609,427	8,764,482	9,016,736	9,235,517	9,235,517	5,003,711	-44.5%
ENCUMBERED	127,737	65,508		871,918			
BALANCE END OF YEAR	8,636,745	9,170,009	9,016,735	3,531,987	5,003,711	8,105,563	-10.1%

2026 Projected Ending Fund Balance as a percentage of expenditures and transfers out:

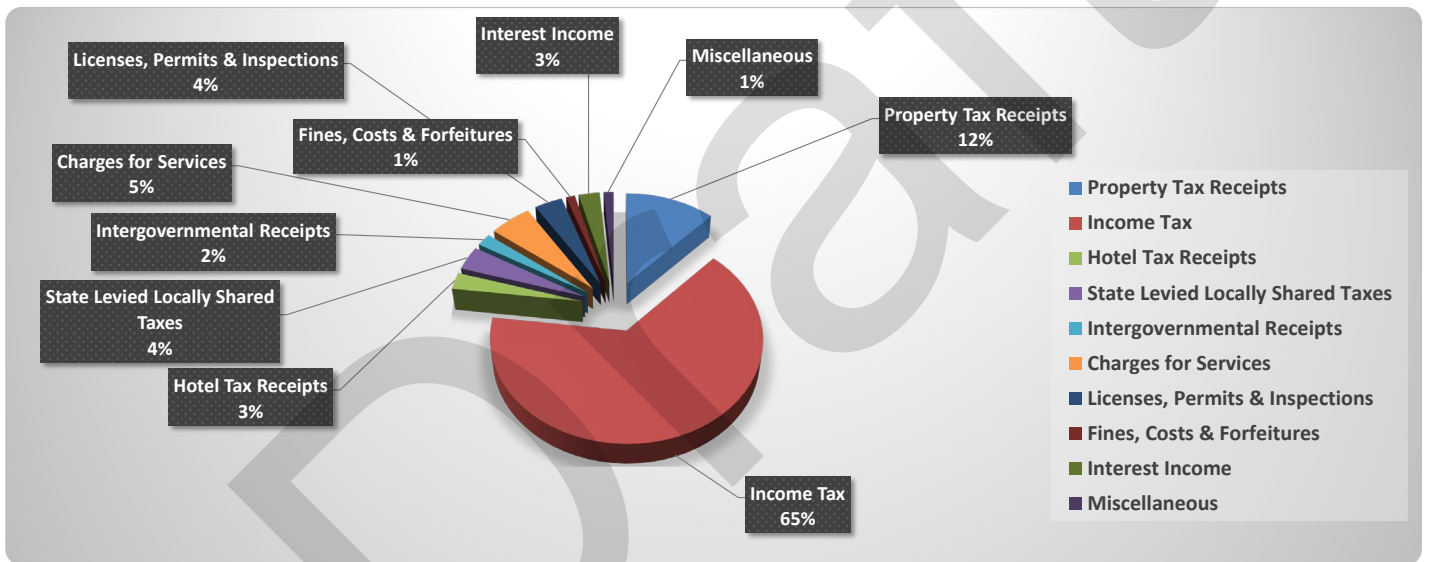
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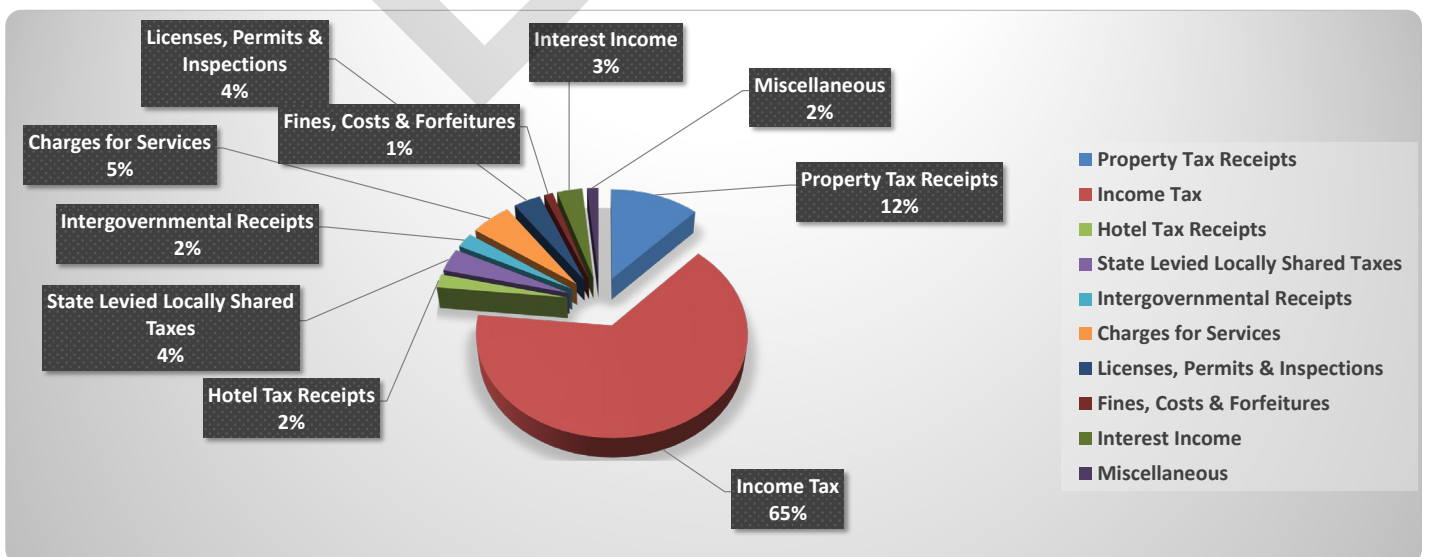
**GENERAL FUND
SUMMARY OF RECEIPTS**

DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Property Tax Receipts	1,429,921	1,812,138	1,931,000	992,533	1,931,000	1,950,000	1.0%
Income Tax Receipts	9,853,037	10,230,622	10,050,000	5,450,700	10,500,000	10,639,850	5.9%
Hotel Tax Receipts	303,045	327,104	330,000	153,399	350,000	430,000	30.3%
State Levied Locally Shared Taxes	570,406	618,292	644,800	302,358	594,800	620,631	-3.7%
Intergovernmental Receipts	289,209	313,962	287,113	222,139	382,082	324,383	13.0%
Revenue Charges For Public Services	1,258,697	931,132	915,825	507,320	885,896	910,060	-0.6%
Licenses, Permits & Inspections	448,348	522,308	507,500	301,073	589,815	606,500	19.5%
Fines, Costs & Forfeitures	201,546	184,487	202,400	97,082	193,000	192,000	-5.1%
Interest Income	301,662	550,403	401,792	306,554	550,000	456,579	13.6%
Miscellaneous	274,980	365,170	211,000	231,232	244,624	215,200	2.0%
Receipts	14,930,851	15,855,618	15,481,430	8,564,388	16,221,217	16,345,203	5.6%
Transfers In	154,710	152,210	161,589	80,795	161,589	173,828	7.6%
Advances In	5,332,500	3,905,000	6,160,489	0	2,760,489	3,755,000	-39.0%
	5,487,210	4,057,210	6,322,078	80,795	2,922,078	3,928,828	-37.9%
Total Revenue	20,418,061	19,912,828	21,803,508	8,645,182	19,143,295	20,274,031	-7.0%

2026 Budgeted General Fund Operating Receipts



2025 Projected General Fund Operating Receipts



RECEIPTS DETAIL

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PROPERTY TAX RECEIPTS

40101	Real Estate Tax	1,324,714	1,677,439	1,800,000	928,464	1,800,000	1,814,000	0.8%
40102	10% Rollback	104,126	133,849	130,000	63,328	130,000	135,000	3.8%
40106	Trailer Tax	1,081	850	1,000	740	1,000	1,000	0.0%
	TOTAL	1,429,921	1,812,138	1,931,000	992,533	1,931,000	1,950,000	1.0%

INCOME & HOTEL TAX RECEIPTS

40201	Income Tax Local	9,853,037	10,230,622	10,050,000	5,450,700	10,500,000	10,639,850	5.9%
40221 - 40228	Hotel Tax (a)	303,045	327,104	330,000	153,399	350,000	430,000	30.3%
	TOTAL	10,156,082	10,557,726	10,380,000	5,604,099	10,850,000	11,069,850	6.6%

STATE LEVIED LOCALLY SHARED TAXES

40401	Local Government Revenue- State	120,374	120,994	120,000	60,771	120,000	125,000	4.2%
40402	Local Government Revenue- County	443,941	424,334	436,000	223,057	436,000	456,831	4.8%
40404	Cigarette Tax	170	809	800	701	800	800	0.0%
40405	Liquor & Beer Permits	5,921	72,155	38,000	17,830	38,000	38,000	0.0%
40412	Excise tax - Cannibas			50,000				-100.0%
	TOTAL	570,406	618,292	644,800	302,358	594,800	620,631	-3.7%

INTERGOVERNMENTAL RECEIPTS

40249	EMAC Reimbursement	40,054				15,554		0.0%
40251	Interact For Health Grant		33,000	30,000	30,000	30,000		-100.0%
40256	Grants and Contributions - Police	39,696	93,847	500	21,635	21,635	38,437	7587.4%
40263	MU Reimbursement - Traffic	34,193	37,975	35,000	5,090	35,000	37,500	7.1%
40264	MU Economic Development	25,000	25,000	25,000		25,000	25,000	0.0%
40289	CPT Reimbursement	16,843	13,386	32,000	49,338	70,338	39,000	21.9%
40293	Talawanda SD SRO Reimbursement	118,114	97,446	149,058	110,299	169,000	169,000	13.4%
40294	Drug Use Prevention Grant	11,311	9,308	11,555	5,778	11,555	11,446	-0.9%
40295	Miami Parking							0.0%
40298	Miami - Miscellaneous Contribution	4,000	4,000	4,000		4,000	4,000	0.0%
	TOTAL	289,209	313,962	287,113	222,139	382,082	324,383	13.0%

CHARGES FOR PUBLIC SERVICES

40601	Sale of Plans	0						0.0%
40602	Record's Check	45	45	75	30	60	60	-20.0%
40603	Fingerprinting			3,000		300	3,000	0.0%
40607	Cemetery Revenue	72,990	52,111	50,000	26,376	53,000	53,000	6.0%
40608	Auction Sales	35,050	24,458	25,000	5,429	6,000	25,000	0.0%
40609	Impound/Towing Fees	29,129	40,960	45,000	14,615	35,000	35,000	-22.2%
40610	Immobilization Fee	26,927	20,611	25,000	10,985	20,000	22,000	-12.0%
40611	Zoning Fees	20,235	23,523	30,000	10,483	23,000	25,000	-16.7%
40612	Housing Appeals	300		250				-100.0%
40613	Senior Citizen & Community Center	1,435	1,526	1,000	720	1,000	1,000	0.0%
40614	Rent Area 1 Court	24,000	24,000	24,000	14,000	24,000	12,000	-50.0%
40617	Miscellaneous	327,248	35,045	10,000	5,695	10,000	10,000	0.0%
40618	Dog License Sales	206						0.0%
40623	Maps							0.0%
40626	Concession Stand - Park	28,819	19,691	22,000	10,829	22,000	22,000	0.0%
40627	Aquatic Center Passes	79,479	72,342	72,000	69,598	71,267	75,000	4.2%
40628	Aquatic Center General Admission	175,683	190,642	170,000	91,000	190,184	180,000	5.9%
40629	Aquatic Center Concessions	82,135	83,305	80,000	32,491	79,441	80,000	0.0%
40630	Recreation Program Fees	305,338	287,444	313,500	176,398	300,000	315,000	0.5%
40632	Field Rental Fees	49,680	55,430	45,000	38,671	50,644	52,000	15.6%
	TOTAL	1,258,697	931,132	915,825	507,320	885,896	910,060	-0.6%

RECEIPTS DETAIL

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
PERMITS AND FEES								
40701	Video Service Provider Fee	116,959	108,026	123,000	52,753	106,215	110,000	-10.6%
40703	Building Permits	80,366	95,903	100,000	75,076	150,000	150,000	50.0%
40706	Electrical Permits	20,757	21,408	20,000	21,684	40,000	40,000	100.0%
40707	Heating Permits	38,477	42,938	45,000	24,916	50,000	50,000	11.1%
40708	Curb & Gutter Permits	75						0.0%
40709	Rental Permits	190,463	248,270	213,000	124,844	240,000	250,000	17.4%
40710	Sign Permits		50					
40711	Vendor Licenses	1,250	5,713	6,500	1,800	3,600	6,500	0.0%
40712	Cash Bond							0.0%
	TOTAL	448,348	522,308	507,500	301,073	589,815	606,500	19.5%
FINES, COSTS & FORFEITURES								
40801	Parking Violations	157,996	148,785	160,000	77,198	148,000	148,000	-7.5%
40803	Area I Court	3,551	3,686	5,400	1,282	3,000	3,000	-44.4%
40805	Area II Court		4					0.0%
40806	Area III Court	1,091	135					0.0%
40807	Civil Offense Citations	258	344	1,000	602	10,000	5,000	400.0%
40809	Administrative Citations	38,650	31,533	36,000	18,000	32,000	36,000	0.0%
	TOTAL	201,546	184,487	202,400	97,082	193,000	192,000	-5.1%
INTEREST INCOME								
41101	Interest on Investments	301,662	550,403	401,792	306,554	550,000	456,579	13.6%
	TOTAL	301,662	550,403	401,792	306,554	550,000	456,579	13.6%
MISCELLANEOUS								
41201	Contributions	1,000	20,000			3,220		0.0%
41212	4th of July Contributions	8,403	1,210	5,000	1,000	5,266	7,000	40.0%
41213	Other Special Events Contributions	3,614	7,671	5,000	4,118	5,000	7,000	40.0%
41214	Grants - Other	13,526	36,140					0.0%
41217	Memorial Tree Purchases	825	1,000	1,000		600	1,200	20.0%
41218	Noxious Weeds Special Assessment	3,379						0.0%
41219	Testing Fees	910						0.0%
41220	NSF Fees Collected	106	77		14	28		0.0%
41222	Reimbursements	243,217	299,073	200,000	226,100	230,510	200,000	0.0%
	TOTAL	274,980	365,170	211,000	231,232	244,624	215,200	2.0%
FUND TRANSFERS-IN								
42130	From Parking Fund	36,640	37,759	40,963	20,482	40,963	43,170	5.4%
42321	From Water Fund	42,690	41,482	43,542	21,771	43,542	46,886	7.7%
42331	From Sewer Fund	42,690	41,487	43,542	21,771	43,542	46,886	7.7%
42341	From Refuse Fund	32,690	31,482	33,542	16,771	33,542	36,886	10.0%
42412	From Enforcement & Education Fund	0	0					0.0%
42427	From Small Business Loan Fund			0	0	0	0	0.0%
	TOTAL	154,710	152,210	161,589	80,795	161,589	173,828	7.6%
FUND ADVANCES-IN								
44130	Repay Advance From Parking Fund	0	0	0	0	0	0	0.0%
44141	Repay Advance From Capital Improvement	602,500	0	905,489	0	905,489	0	-100.0%
44144	Repay Advance From OAT	4,350,000	3,450,000	4,800,000	0	1,400,000	3,400,000	-29.2%
44146	Repay Advance from Southpointe TIF Fund	0	0	0	0	0	0	0.0%
44147	Repay Advance From High St. Pedestrian Safety MU	0	0	0	0	0	0	0.0%
44230	Repay Advance From Employee Benefit	5,000	5,000	5,000	0	5,000	5,000	0.0%
44417	Repay Advance From Special Assessment	150,000	200,000	200,000	0	200,000	100,000	-50.0%
44419	Repay Advance From OVI Task Force	225,000	250,000	250,000	0	250,000	250,000	0.0%
44428	Repay Advance From Local Coronavirus Relief	0	0	0	0	0	0	0.0%
	TOTAL	5,332,500	3,905,000	6,160,489	0	2,760,489	3,755,000	-39.0%
TOTAL GENERAL FUND RECEIPTS		20,418,061	19,912,828	21,803,508	8,645,182	19,143,295	20,274,031	-7.0%

THE MAJOR CHANGES IN GENERAL FUND REVENUE - 2026 BUDGET TO 2025 BUDGET

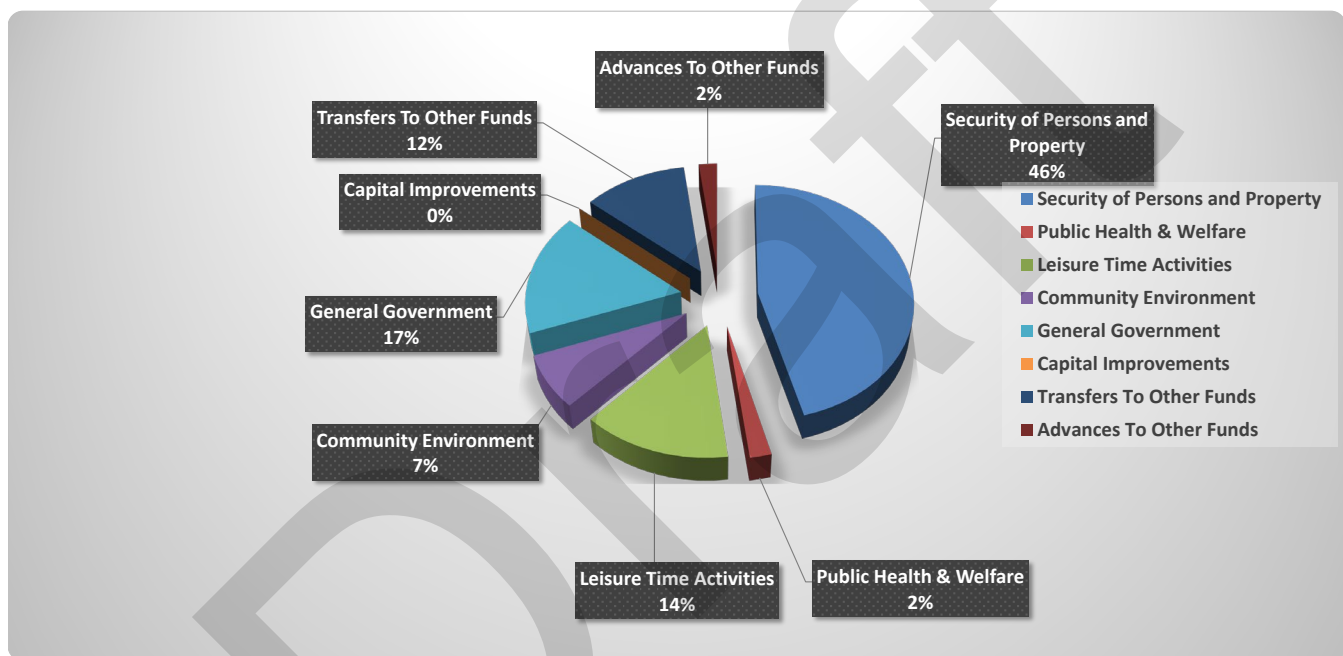
In 2026 OATS Capital Improvement Fund will repay advance to General in the amount of \$3,400,000 owed from 2025

	2025 Budget	2026 Budget	Variance	Percentage
Real Estate Tax	1,800,000	1,814,000	14,000	0.78%
Income Taxes (Gross)	10,050,000	10,639,850	589,850	5.87%
Interest on Investments	401,792	456,579	54,787	13.64%
Local Government Revenue	556,000	581,831	25,831	4.65%
Building, Electrical, and Heating Permits	165,000	240,000	75,000	45.45%
Transfers-In	161,589	173,828	12,239	7.57%
Other	8,669,127	6,367,943	(2,301,184)	-26.54%
TOTAL RECEIPTS AND TRANSFERS-IN	21,803,508	20,274,031	(1,529,477)	-7.01%

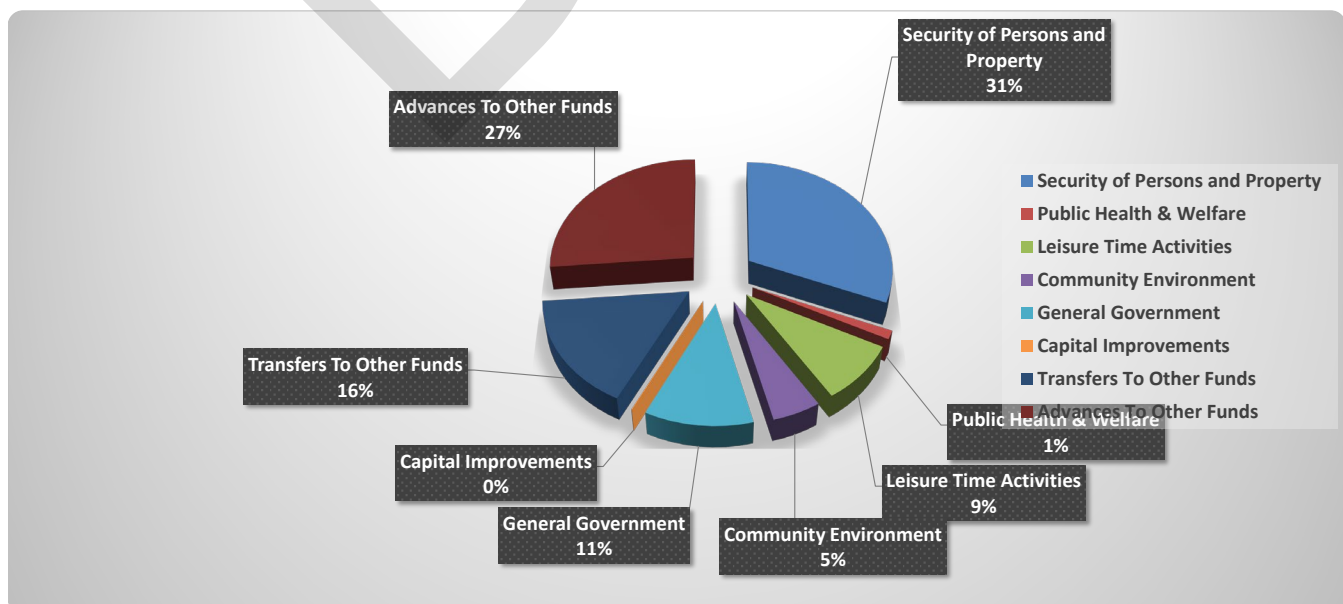
**SUMMARY OF EXPENSES
BY DIVISION**

DIVISION	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Security Of Persons & Property	6,278,130	6,730,351	7,487,489	3,432,170	7,297,043	7,878,814	5.2%
Public Health & Welfare	243,758	240,309	295,699	222,608	296,869	353,903	19.7%
Leisure Time Activities	1,998,420	2,073,556	2,197,996	993,574	2,012,938	2,425,839	10.4%
Community Environment	939,451	1,044,262	1,205,064	586,605	1,170,180	1,259,169	4.5%
General Government	2,276,828	2,431,392	2,686,374	1,214,149	2,608,588	2,872,054	6.9%
Operations	11,736,588	12,519,870	13,872,621	6,449,106	13,385,617	14,789,779	6.6%
Capital Improvements	28,631	0	0	17,000	17,000	0	
Transfers To Other Funds	3,165,287	3,016,923	1,770,399	850,200	3,811,995	2,027,400	14.5%
Advances To Other Funds	5,332,500	3,905,000	6,160,489	6,160,489	6,160,489	355,000	-94.2%
	8,526,418	6,921,923	7,930,888	7,027,689	9,989,484	2,382,400	
Total General Fund Expenditures	20,263,006	19,441,793	21,803,509	13,476,795	23,375,101	17,172,179	-21.2%

2026 Budgeted General Fund Expenditures



2025 Projected General Fund Expenditures



**SUMMARY OF EXPENSES
BY DEPARTMENT (continued)**

DIVISION/DEPARTMENT	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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SECURITY OF PERSONS & PROPERTY

110	Law Enforcement	6,149,533	6,554,262	7,328,996	3,379,110	7,168,798	7,677,938	4.8%
120	Traffic Control	86,385	85,517	98,493	36,432	88,745	118,271	20.1%
170	Street Lighting	42,213	90,572	60,000	16,629	39,500	82,605	37.7%
	TOTAL	6,278,130	6,730,351	7,487,489	3,432,170	7,297,043	7,878,814	5.2%

PUBLIC HEALTH & WELFARE

210	Woodside Cemetery	14,134	12,223	15,000	6,201	15,000	15,000	0.0%
211	Oxford Cemetery	60,403	70,461	113,425	59,682	114,595	171,303	51.0%
220	Public Health	6,318	6,120	6,600	3,044	6,600	6,600	0.0%
221	Community Assistance	162,903	151,506	160,674	153,681	160,674	161,000	0.2%
	TOTAL	243,758	240,309	295,699	222,608	296,869	353,903	19.7%

LEISURE TIME ACTIVITIES

290	Senior Citizens Community Center	45,882	19,468	23,500	10,686	22,585	23,500	0.0%
610	Aquatic Center	274,018	322,169	325,228	93,476	340,558	373,920	15.0%
620	Recreation Programs	1,229,152	1,265,871	1,333,771	675,478	1,236,834	1,453,244	9.0%
630	Parks Maintenance	449,368	466,048	515,497	213,934	412,961	575,175	11.6%
	TOTAL	1,998,420	2,073,556	2,197,996	993,574	2,012,938	2,425,839	10.4%

COMMUNITY ENVIRONMENT

310	Planning	385,671	411,133	469,778	214,783	439,945	507,898	8.1%
320	Inspections	318,520	360,456	432,009	240,591	433,399	437,949	1.4%
335	Affordable Housing	8,600	8,600	0	0	0	0	0.0%
345	Urban Forestry	21,252	57,417	47,500	19,860	43,000	61,000	28.4%
360	Economic Development	205,408	206,656	255,777	111,371	253,836	252,322	-1.4%
	TOTAL	939,451	1,044,262	1,205,064	586,605	1,170,180	1,259,169	4.5%

GENERAL GOVERNMENT

408	Management Information Systems	144,400	182,907	255,242	121,291	253,918	265,157	3.9%
410	City Manager	177,258	178,483	191,318	97,020	184,547	203,704	6.5%
420	Finance	310,329	338,241	349,762	171,173	353,845	374,861	7.2%
421	Income Tax Collection	440,256	450,994	455,000	177,770	450,000	465,000	2.2%
430	Law Department	196,830	237,246	230,235	110,899	216,914	250,169	8.7%
450	HR - Communications - Asst. City Manager	350,239	376,339	409,747	169,647	378,919	481,303	17.5%
465	Clerk of Council	111,502	111,158	121,065	65,351	122,902	133,900	10.6%
470	Legislative	35,186	47,220	39,124	18,438	101,343	41,294	5.5%
480	Municipal Building	171,842	143,091	168,255	66,649	144,617	184,431	9.6%
481	City Garage	134,715	143,280	166,825	81,448	154,356	179,662	7.7%
483	Courthouse	28,663	27,096	41,901	19,914	35,041	46,900	11.9%
490	Engineering	175,609	195,337	217,900	114,551	212,185	205,673	-5.6%
994	Contingency	0	0	40,000	0	0	40,000	0.0%
	TOTAL	2,276,828	2,431,392	2,686,374	1,214,149	2,608,588	2,872,054	6.9%

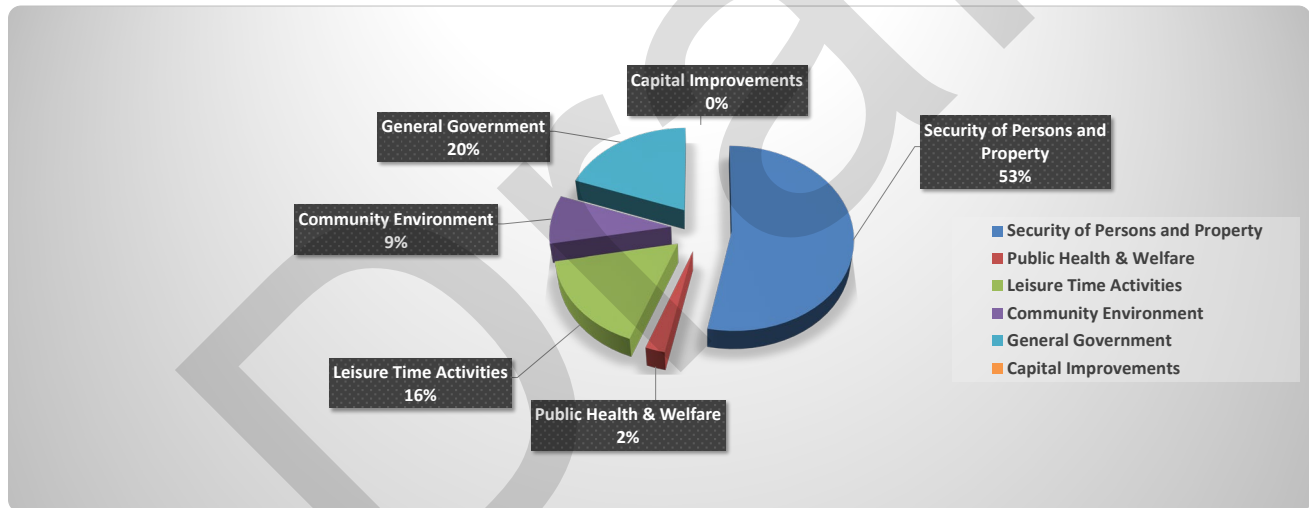
CAPITAL IMPROVEMENTS

110	Law Enforcement	0	0	0	0	0	0	0.0%
170	Street Lighting	0	0	0	0	0	0	0.0%
210	Woodside Cemetery	0	0	0	0	0	0	0.0%
211	Oxford Cemetery	27,181	0	0	0	0	0	0.0%
610	Aquatic Center	0	0	0	0	0	0	0.0%
620	Recreation Programs	0	0	0	17,000	17,000	0	0.0%
630	Parks Maintenance	0	0	0	0	0	0	0.0%
310	Planning	1,450	0	0	0	0	0	0.0%
320	Inspections	0	0	0	0	0	0	0.0%
360	Economic Development	0	0					
410	City Manager	0	0	0	0	0	0	0.0%
480	Municipal Building	0	0	0	0	0	0	0.0%
483	Courthouse	0	0	0	0	0	0	0.0%
	TOTAL	28,631	0	0	17,000	17,000	0	0.0%

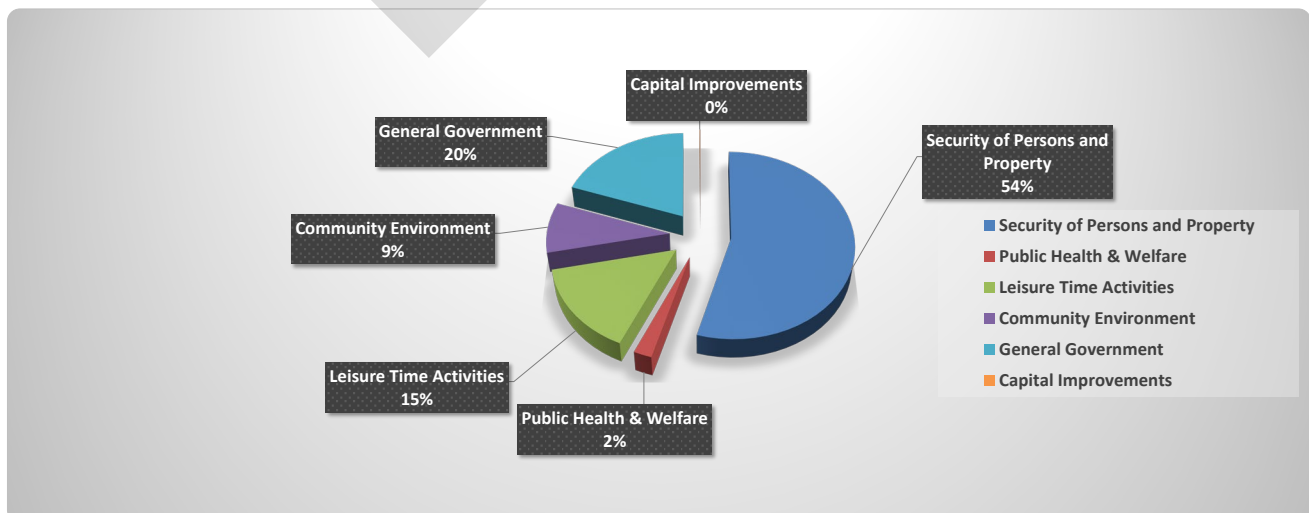
SUMMARY OF EXPENSES
BY DEPARTMENT (Cont.)

DIVISION/DEPARTMENT	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TRANSFERS TO							
999.53122 Transfer to Street Fund	552,621	647,723	647,723	323,862	647,723	700,000	8.1%
999.53140 Transfer to Capital Equipment Fund	794,864	570,466	100,000	50,000	776,300	220,000	120.0%
999.53141 Transfer to Capital Improvement Fund	1,051,752	972,993	230,626	115,313	1,595,922	320,000	38.8%
999.53150 Transfer to Aquatic Center Debt Service Fund	311,050	306,550	307,050	76,025	307,050	307,400	0.1%
999.53152 Transfer to Parks Debt Service Fund							0.0%
999.53212 Transfer to Housing Trust		34,191					
999.53351 Transfer to Storm Water Fund	30,000	30,000	30,000	30,000	30,000	30,000	0.0%
999.53417 Transfer to Special Assessment Fund	50,000	50,000	50,000	50,000	50,000	50,000	0.0%
999.53418 Transfer to Fire/EMS Fund	20,000	400,000	400,000	200,000	400,000	400,000	0.0%
999.53427 Transfer to Small Business Loan Fund	5,000	5,000	5,000	5,000	5,000		-100.0%
999.53142 Transfer to Parking Improvement Fund	350,000						
TOTAL	3,165,287	3,016,923	1,770,399	850,200	3,811,995	2,027,400	14.5%
ADVANCES TO							
998.54130 Advance to Parking Fund							0.0%
998.54141 Advance to Capital Improvement Fund	602,500		905,489	905,489	905,489		-100.0%
998.54144 Advance to OAT Fund	4,350,000	3,450,000	4,800,000	4,800,000	4,800,000		-100.0%
998.54146 Advance to Southpointe TIF Fund							0.0%
998.54147 Advance to High St. Pedestrian Safety MU Fund							0.0%
998.54230 Advance to Employee Benefit	5,000	5,000	5,000	5,000	5,000	5,000	0.0%
998.54417 Advance to Special Assessment Fund	150,000	200,000	200,000	200,000	200,000	100,000	-50.0%
998.54419 Advance to OVI Task Force Fund	225,000	250,000	250,000	250,000	250,000	250,000	0.0%
998.54428 Advance to Local Coronavirus Relief Fund							0.0%
TOTAL	5,332,500	3,905,000	6,160,489	6,160,489	6,160,489	355,000	-94.2%
TOTAL EXPENDITURES & TRANSFERS	20,263,006	19,441,793	21,803,509	13,476,795	23,375,101	17,172,179	-21.2%

2026 Budgeted General Fund Operating Expenditures



2025 Projected General Fund Operating Expenditures

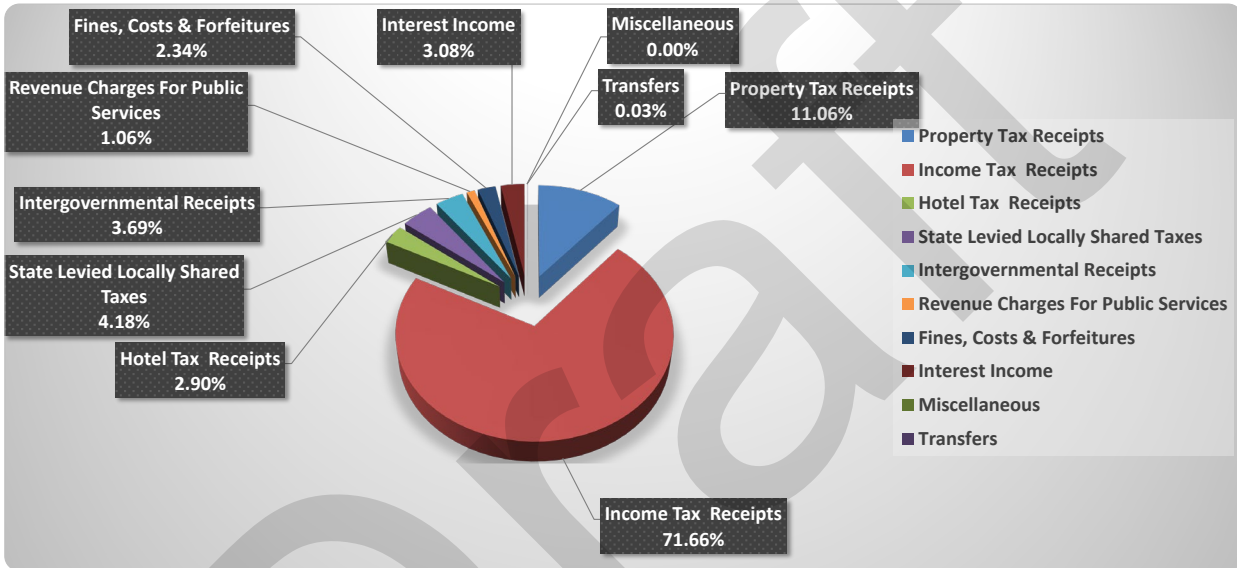


SECURITY OF PERSONS & PROPERTY

Law Enforcement, Traffic Control & Street Lighting

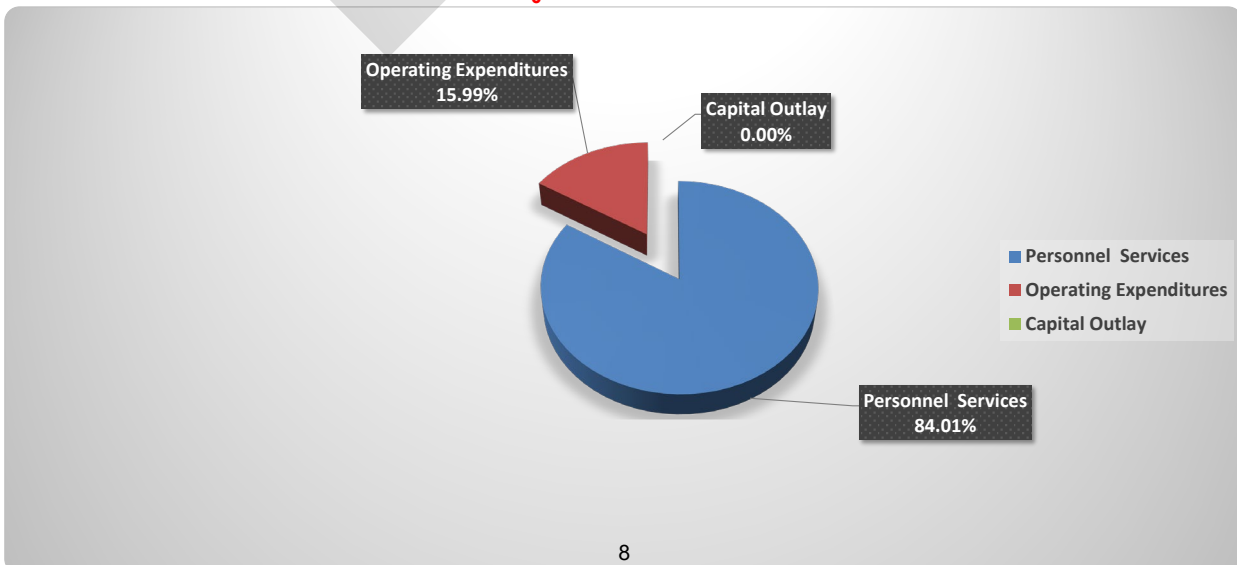
Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Property Tax Receipts	605,433	819,279	886,692	498,320	894,887	884,678	-0.2%
Income Tax Receipts	5,331,578	5,567,080	5,487,393	2,963,636	5,786,080	5,730,445	4.4%
Hotel Tax Receipts	163,979	177,996	180,183	83,408	192,870	231,590	28.5%
State Levied Locally Shared Taxes	308,654	336,448	352,067	164,397	327,768	334,262	-5.1%
Intergovernmental Receipts	260,209	251,962	228,113	192,139	323,082	295,383	29.5%
Revenue Charges For Public Services	81,823	87,338	82,075	49,163	55,060	85,060	3.6%
Fines, Costs & Forfeitures	201,288	184,143	201,400	96,480	183,000	187,000	-7.1%
Interest Income	163,233	299,506	219,381	166,678	303,080	245,905	12.1%
Miscellaneous	47,125	60,766	0	15,506	2,068	0	0.0%
Transfers	2,290	2,137	2,191	1,269	16,569	2,351	7.3%
Total Revenues	7,165,612	7,786,655	7,639,495	4,230,995	8,084,464	7,996,674	4.7%



Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Personnel Services	5,299,745	5,616,514	6,308,654	2,900,865	6,153,906	6,619,352	4.9%
Operating Expenditures	978,385	1,113,837	1,178,835	531,306	1,143,137	1,259,462	6.8%
Capital Outlay	0	0	0	0	0	0	0.0%
Total Expenditures	6,278,130	6,730,351	7,487,489	3,432,170	7,297,043	7,878,814	5.2%



Fund: General
Division: Security of Persons & Property
Code: 110 .110

DEPARTMENT:

Law Enforcement

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	3,311,042	3,522,911	3,898,992	1,822,515	3,801,517	4,160,073	6.7%
52111	Overtime	419,364	440,036	542,847	202,314	529,276	564,318	4.0%
52120	Personnel Benefits	1,491,179	1,572,851	1,732,602	819,292	1,689,287	1,759,238	1.5%
52130	Personnel Benefits - Other			51,206		51,206	49,404	-3.5%
52140	Uniform Allowance	30,250	30,000	31,175	30,875	30,875	31,250	0.2%
	TOTAL	5,251,836	5,565,798	6,256,822	2,874,995	6,102,161	6,564,282	4.9%

OPERATING EXPENSES

52310	Uniform	6,265	13,135	18,000	6,148	15,000	30,000	66.7%
52311	Electrical Service	16,856	18,589	19,000	11,094	22,000	22,000	15.8%
52312	Gas Services	13,867	14,066	16,000	10,954	22,000	22,000	37.5%
52313	Telephone Services	20,575	24,499	25,000	13,078	25,000	26,000	4.0%
52314	Leads	7,200	7,200	7,200	3,600	7,200	7,200	0.0%
52320	Rents & Leases	6,215	5,226	7,000	3,899	7,000	7,000	0.0%
52329	Bank & Investment Fees	36,792	35,192	30,000	15,907	32,000	35,000	16.7%
52330	Training & Travel	40,286	44,912	30,000	18,769	37,000	40,000	33.3%
52331	Professional Services	3,439	2,609	4,000	6,144	8,500	6,000	50.0%
52332	Contract Jail Expenses							0.0%
52333	Crime lab expense	10,695	17,105	15,000	4,035	15,000	15,000	0.0%
52335	Personnel & Labor	25,177	38,456	25,000		15,000	25,000	0.0%
52340	Contracted Services	134,274	137,434	231,160	96,102	230,000	251,448	8.8%
52350	General Liability Insurance	50,697	58,914	56,414	33,101	64,737	64,737	14.8%
52359	Butler County Sheriff Contract	345,608	335,191	336,000	190,011	324,300	314,571	-6.4%
52360	Advertising	926	17	1,000	300	500	500	-50.0%
52367	Social Service Expense	38	1,023	5,000	491	1,000	1,000	-80.0%
52370	Printing & Reproduction	1,753	2,981	2,000	1,385	2,000	3,000	50.0%
52380	Membership & Subscription	2,743	1,649	3,000	825	3,000	3,000	0.0%
52382	Towing	20,374	28,736	26,000	5,725	20,000	26,000	0.0%
52410	Office Supplies	2,497	4,462	5,000	1,461	5,000	5,000	0.0%
52411	Postage	1,709	1,226	1,400	683	1,400	1,400	0.0%
52420	Operating Supplies	29,122	60,051	50,000	24,906	50,000	50,000	0.0%
52430	Vehicle Maintenance	40,350	44,755	55,000	24,018	55,000	55,000	0.0%
52433	Communications Equipment	6,610	7,671	7,500	1,036	7,500	7,500	0.0%
52440	Small Tools & Equipment	14,157	26,011	30,000	3,587	30,000	30,000	0.0%
52470	Fuel	53,533	48,357	59,000	23,487	59,000	57,800	-2.0%
52490	Refunds	6	219	500	300	500	500	0.0%
52491	COP Programs	5,932	8,777	7,000	3,067	7,000	7,000	0.0%
	TOTAL	897,697	988,464	1,072,174	504,114	1,066,637	1,113,656	3.9%

CAPITAL OUTLAY

52520	Equipment	0		0	0	0	0	0.0%
	TOTAL	0		0	0	0	0	0.0%

TOTAL EXPENDITURES	6,149,533	6,554,262	7,328,996	3,379,110	7,168,798	7,677,938	4.8%
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PERSONNEL

(1) FT Chief	90%	10%
(1) FT Police Lieutenant	90%	10%
(1) FT Police Lieutenant	100%	
(6) FT Police Sergeants	100%	
(22) F-T Police Officers	100%	
(1) FT Police Records Specialist	100%	
(1) FT Social Service Liaison	100%	
(1) FT Office Manager	95%	5%
(1) FT Public Safety Assistant (A)	25%	75%
(1) FT Public Safety Assistant (B)	25%	75%
(1) FT Public Safety Assistant (C)	25%	75%
(1) PT Property Custodian	100%	
(4) PT Public Safety Assistant		100%
(6) FT Dispatcher/Clerk	90%	10%
(3) PT Dispatcher/Clerk	90%	10%

OVI REDUCTIONS

Salaries & Wages	24,600
Personnel Benefits	5,100
Fuel	1,200

CONTRACTED SERVICES

Lexis Nexis	2,400
Global Tracking	685
Fire Suppression	3,000
LEADS online	4,250
TLO	1,100
Livescan Maintenance	2,600
Radio Equipment Maintenance	5,845
Recorder lease contract	1,525
Wireless equip and service	26,000
Interact maintenance	3,850
Shredding	500
Nixle	4,300
Interview Room Cameras	21,000
Body Cameras	40,000
OPD Elevator maintenance	2,625
Spectrum	4,800
Cintas	3,200
Building Maintenance	15,000
Drone insurance	3,900
Lexipol	14,000
Animal Friends	3,360
First Arriving	3,800
Orkin	1,350
Vigilant	4,500
Sierra Wireless, Router License	3,500
Meraki, Cell MDM	1,500
Spectrum, Back up ISP	1,000
Frontline	10,300
Flock	50,000
	\$239,890

Fund: General

Division: Security of Persons & Property

DEPARTMENT:

Traffic Control

Code: 110.120

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	31,898	31,859	33,076	16,254	33,076	35,627	7.7%
52111	Overtime	1,141	3,412	2,987	1,562	2,900	3,226	8.0%
52120	Personnel Benefits	14,871	15,446	15,769	8,053	15,769	16,217	2.8%
	TOTAL	47,909	50,716	51,832	25,869	51,745	55,070	6.2%

OPERATING EXPENSES

52311	Electrical Services	9,603	9,905	14,728	4,878	10,000	20,781	41.1%
52340	Contracted Services	9,060	5,078	8,500	3,622	7,500	8,500	0.0%
52420	Operating Supplies	4,577	2,366	14,420	2,063	4,500	14,420	0.0%
52422	Cross Walk Painting Supplies	15,236	17,451	9,013		15,000	19,500	116.4%
	TOTAL	38,476	34,800	46,661	10,563	37,000	63,201	35.4%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	86,385	85,517	98,493	36,432	88,745	118,271	20.1%
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PERSONNEL

(1) Service Worker III, 50%

OPERATING EXPENSES

This department reflects the cost of maintaining the street signs, traffic lights, striping line, crosswalks, and electric for traffic lights.

Additional paint / cross walk supplies based on growing demand on new streets (i.e. Southpointe, Ironwood no parking) and refreshing bike lane markings.

Fund: General

Division: Security of Persons & Property

Code: 110.170

DEPARTMENT:

Street Lighting

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52311	Electrical Services	41,915	90,572	55,000	16,629	39,500	77,605	41.1%
52431	Traffic Signal & Street Light Maintenance	297		5,000			5,000	0.0%
	TOTAL	42,213	90,572	60,000	16,629	39,500	82,605	37.7%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		42,213	90,572	60,000	16,629	39,500	82,605	37.7%
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ELECTRIC SERVICES

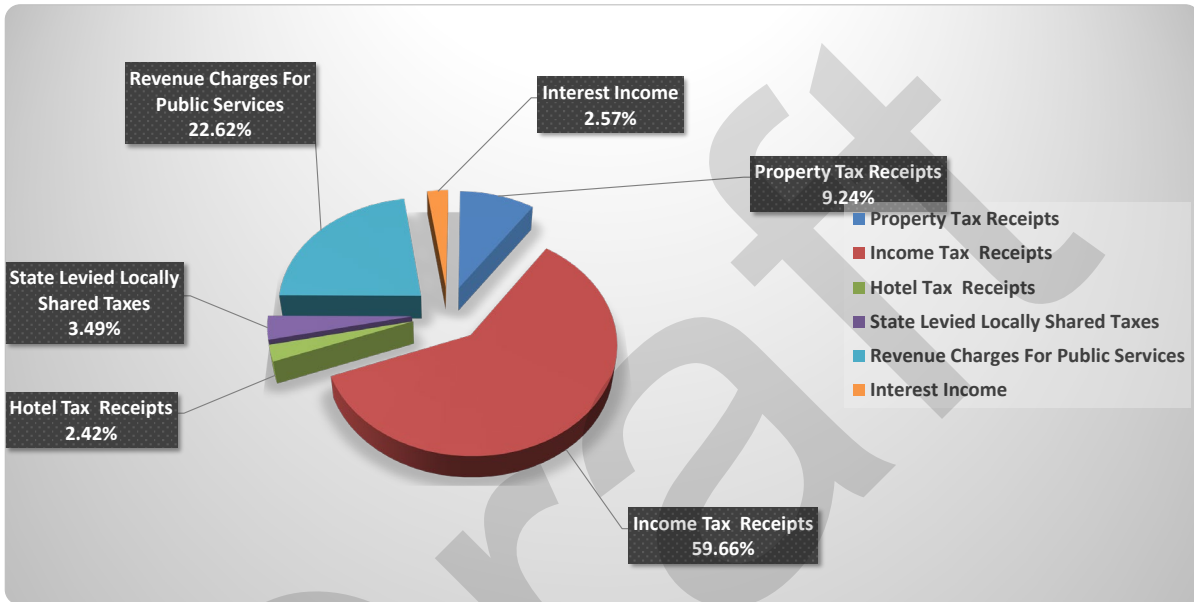
Street lighting & traffic control signals

PUBLIC HEALTH & WELFARE

Woodside Cemetery, Public Health & Community Assistance

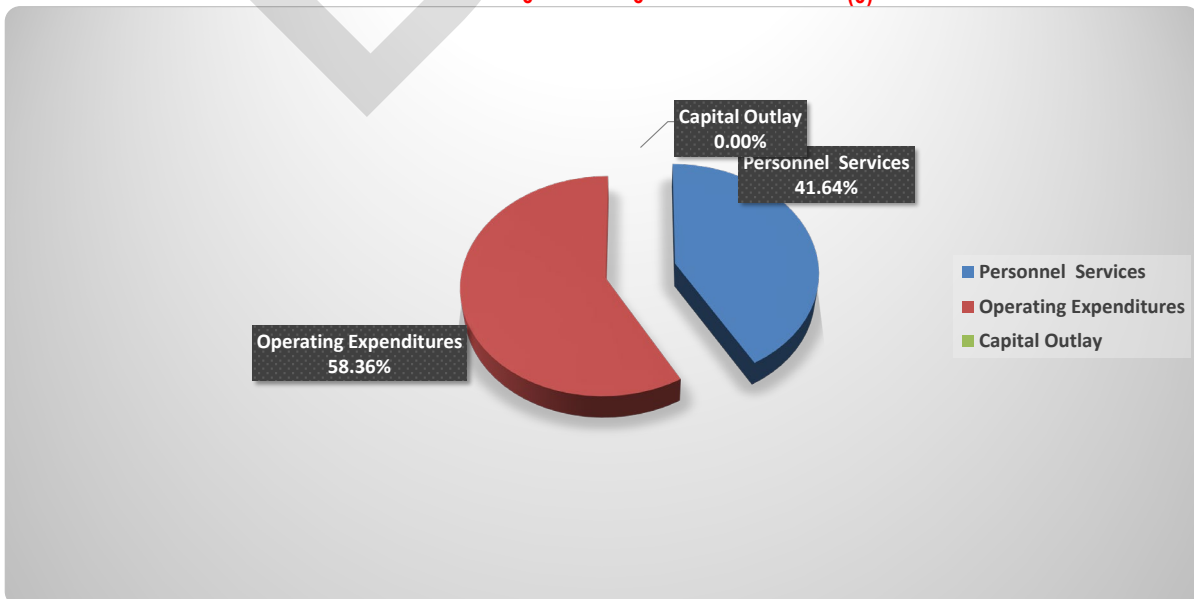
Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Property Tax Receipts	10,419	10,810	16,129	10,008	16,703	21,660	34.3%
Income Tax Receipts	91,748	73,455	99,814	59,518	107,994	140,303	40.6%
Hotel Tax Receipts	2,822	2,349	3,277	1,675	3,600	5,670	73.0%
State Levied Locally Shared Taxes	5,311	4,439	6,404	3,302	6,118	8,184	27.8%
Revenue Charges For Public Services	72,990	52,111	50,000	26,376	53,000	53,000	6.0%
Interest Income	2,809	3,952	3,990	3,347	5,657	6,021	50.9%
Total Revenues	186,099	147,116	179,614	104,226	193,072	234,838	30.7%



Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Personnel Services	40,355	52,876	92,625	46,624	92,695	147,380	59.1%
Operating Expenditures	203,403	187,434	203,074	175,984	204,174	206,523	1.7%
Capital Outlay	27,181	0	0	0	0	0	0.0%
Total Expenditures	270,939	240,309	295,699	222,608	296,869	353,903	19.7%
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Fund: General

Division: Public Health & Welfare

Code: 110.210

DEPARTMENT:

Woodside Cemetery

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52340	Contracted Services	14,134	12,223	15,000	6,201	15,000	15,000	0.0%
	TOTAL	14,134	12,223	15,000	6,201	15,000	15,000	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		14,134	12,223	15,000	6,201	15,000	15,000	0.0%
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CONTRACTED SERVICES

Mowing and other maintenance needs of the property (landscaping, gate repairs, etc.)

Budget contingent upon the existing mowing contractor continuing operations. A new contract will likely cost significantly more.

Fund: General

Division: Public Health & Welfare

DEPARTMENT:

Oxford Cemetery

Code: 110.211

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	31,259	40,985	21,324	36,875	73,000	96,815	354.0%
52111	Overtime	579	440	1,382	1,110	2,000	4,496	225.3%
52112	Seasonal Salary & Wages			52,224				-100.0%
52120	Personnel Benefits	8,517	11,450	17,695	8,639	17,695	46,069	160.4%
	TOTAL	40,355	52,876	92,625	46,624	92,695	147,380	59.1%

OPERATING EXPENSES

52311	Electrical Services	259	263	300	135	300	423	41.0%
52340	Contracted Services	10,845	8,965	3,000	8,259	9,200	9,000	200.0%
52350	General Liability Insurance			2,500		2,500	2,500	0.0%
52420	Operating Supplies	7,946	7,212	10,000	3,778	7,900	8,000	-20.0%
52470	Fuel	998	1,145	5,000	885	2,000	4,000	-20.0%
	TOTAL	20,048	17,585	20,800	13,058	21,900	23,923	15.0%

CAPITAL OUTLAY

52520	Equipment	27,181						0.0%
	TOTAL	27,181	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		87,584	70,461	113,425	59,682	114,595	171,303	51.0%
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PERSONNEL

(1) FT Grounds Maintenance Supervisor, 35%

(1) FT Assistant Finance Director, 15%

(1) FT Service Worker I Reduced from 3 PT seasonal to 1 FT

CONTRACTED SERVICES

Concrete foundations

Fund: General

Division: Public Health & Welfare

DEPARTMENT:

Public Health

Code: 110.220

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52331	Professional Service	6,318	6,120	6,600	3,044	6,600	6,600	0.0%
	TOTAL	6,318	6,120	6,600	3,044	6,600	6,600	0.0%

TOTAL EXPENDITURES	6,318	6,120	6,600	3,044	6,600	6,600	0.0%
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OPERATING EXPENSES

This fee is charged by Butler County and is netted from the semiannual property tax payment to the City.

Draft

Fund: General
Division: Public Health & Welfare
Code: 110.221

DEPARTMENT: Community Assistance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
OPERATING EXPENSES								
52702	TOPPS formerly FRC	40,000	40,000	56,500	56,500	56,500	64,500	14.2%
52703	Oxford Community Foundation	31,500	31,500	28,200	28,200	28,200	29,300	3.9%
52706	Senior Citizens Programming/Outreach	6,500	6,500	11,000	8,250	11,000	12,000	9.1%
52707	Help Van	16,974	16,974	16,974	12,731	16,974	17,100	0.7%
52708	Oxford Community Arts Center	9,000	9,000	10,000	10,000	10,000	10,000	0.0%
52710	Oxford College Corner Clinic	5,000	5,000	5,000	5,000	5,000	5,000	0.0%
52713	TOPPS Oxford Community Choice Pantry	7,000	7,000					0.0%
52714	TOPPS Rent Assistance Program			8,000	8,000	8,000		-100.0%
52735	Coalition For a Healthy Community						10,000	
52737	Powernet - Cable Access	31,200	30,532					0.0%
52738	GovOS - Short Term Rental Software	15,729						0.0%
52739	Oxford Cat Rehab		5,000	5,000	5,000	5,000		-100.0%
52740	Thread Up Oxford			10,000	10,000	10,000		
52742	McCullough-Hyde Foundation			10,000	10,000	10,000	11,100	11.0%
52743	The MUing Cat Rescue						2,000	
	TOTAL	162,903	151,506	160,674	153,681	160,674	161,000	0.2%

TOTAL EXPENDITURES	162,903	151,506	160,674	153,681	160,674	161,000	0.2%
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GovOS moved to Housing Trust Fund

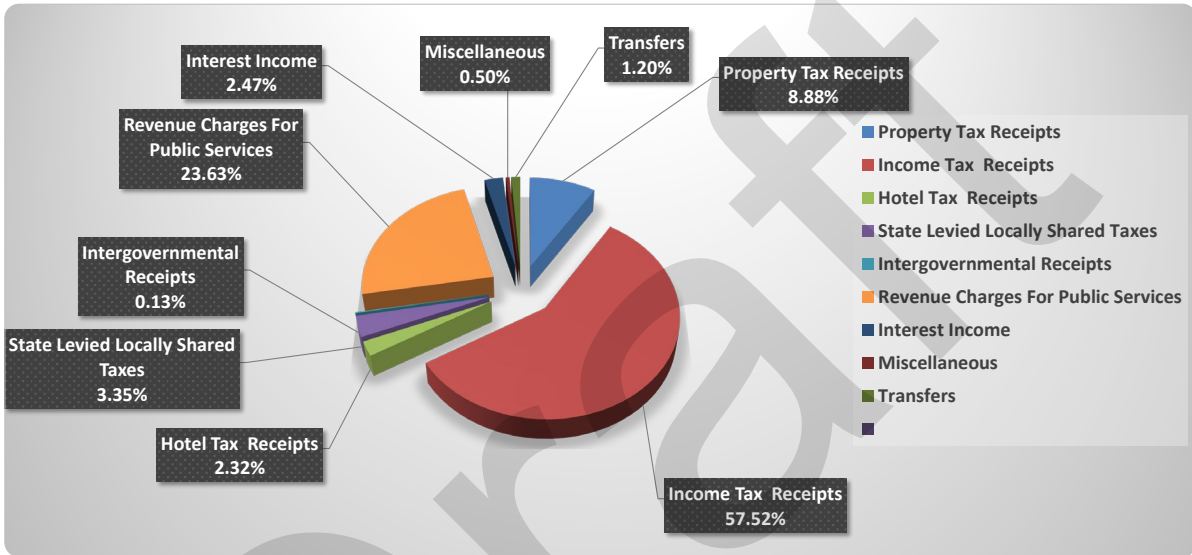
	2026 Requested	2026 Approved
<u>OXFORD COMMUNITY ARTS CENTER</u>		
Programming/Outreach	10,000	10,000
<u>OXFORD COMMUNITY FOUNDATION</u>		
General Administration	19,800	17,600
Charles L Warren Scholarship	2,700	2,700
Oxford Assistance Fund	9,000	9,000
Total	31,500	29,300
<u>OXFORD SENIOR CITIZENS, INC</u>		
Programming	8,000	6,000
Outreach	10,000	6,000
Help van	20,000	17,100
Total	38,000	29,100
<u>OXFORD FREE CLINIC</u>		
Fund medications	5,000	5,000
<u>TOPSS (Formerly FRC)</u>		
General Operations	64,500	64,500
<u>MUing Cat Rescue</u>		
Initiation of a spay and neuter service	5,500	2,000
<u>MCCULLOUGH-HYDE FOUNDATION</u>		
Cares Program	15,000	11,100
<u>COALITION FOR A HEALTHY COMMUNITY</u>		
General Operations	10,000	10,000
TOTAL	\$ 179,500	\$ 161,000

LEISURE TIME ACTIVITIES

Senior Citizens Community Center, Aquatic Center, Recreations Programs & Parks Maintenance

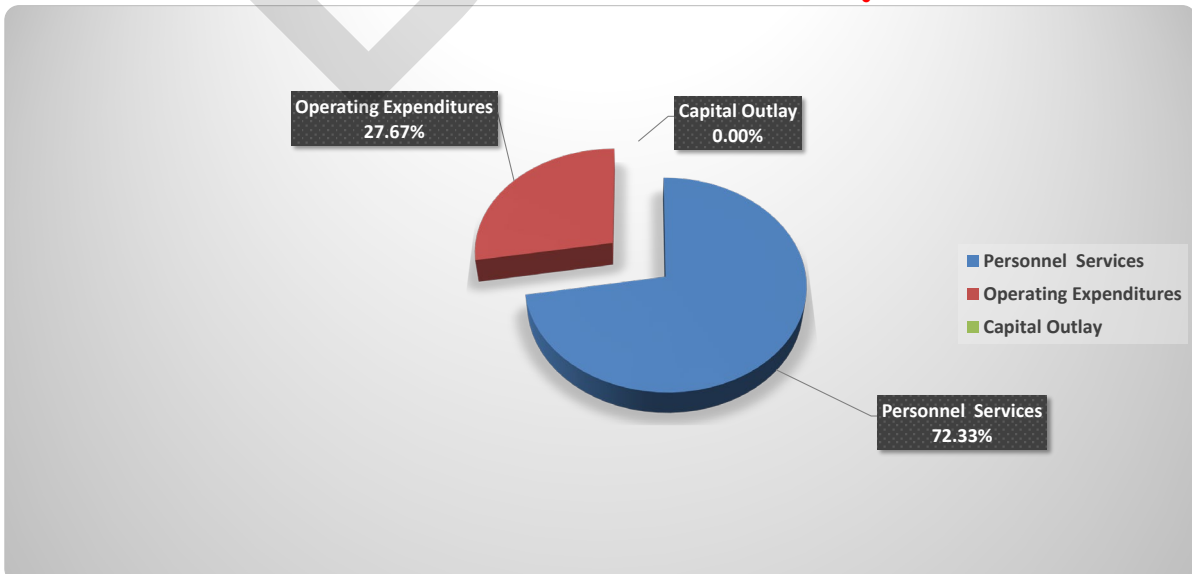
Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Property Tax Receipts	192,718	252,412	260,294	146,726	248,945	272,387	4.6%
Income Tax Receipts	1,697,119	1,715,163	1,610,856	872,618	1,609,609	1,764,369	9.5%
Hotel Tax Receipts	52,197	54,839	52,894	24,558	53,654	71,305	34.8%
State Levied Locally Shared Taxes	98,249	103,657	103,351	48,405	91,180	102,917	-0.4%
Intergovernmental Receipts	4,000	4,000	4,000	0	4,000	4,000	0.0%
Revenue Charges For Public Services	722,568	710,379	703,500	419,709	714,538	725,000	3.1%
Interest Income	51,959	92,275	64,401	49,077	84,313	75,713	17.6%
Miscellaneous	23,766	11,000	11,000	8,281	13,506	15,200	38.2%
Transfers	16,718	35,935	35,935	19,231	35,935	36,807	2.4%
Total Revenues	2,859,293	2,979,660	2,846,231	1,588,604	2,855,680	3,067,698	7.8%



Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Personnel Services	1,386,801	1,490,729	1,553,471	675,847	1,403,079	1,754,522	12.9%
Operating Expenditures	611,619	582,827	644,525	317,726	609,859	671,317	4.2%
Capital Outlay	0	0	0	17,000	17,000	0	0.0%
Total Expenditures	1,998,420	2,073,556	2,197,996	1,010,574	2,029,938	2,425,839	10.4%



Fund: General

Division: Leisure Time Activities

Code: 110.290

DEPARTMENT:

Senior Citizens & Community Center

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages							0.0%
52111	Overtime							0.0%
52120	Personnel Benefits							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

OPERATING EXPENSES

52311	Electrical Services	7,949	8,030	10,000	3,863	8,500	10,000	0.0%
52312	Gas Service	1,412	1,369	3,000	1,787	2,000	3,000	0.0%
52340	Contracted Services	6,429	4,547	8,500	1,808	8,000	8,500	0.0%
52460	Maintenance Supplies	635	914	2,000	143	1,000	2,000	
52480	Maintenance of facilities	29,456	4,608		3,085	3,085		0.0%
	TOTAL	45,882	19,468	23,500	10,686	22,585	23,500	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	45,882	19,468	23,500	10,686	22,585	23,500	0.0%
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CONTRACTED SERVICES

Exterior painting/siding upgrades, LED lighting upgrades, HVAC, electrical updates, plumbing projects, pest control and other miscellaneous.

MAINTENANCE SUPPLIES

Cleaning supplies, hand soap, paper towels, other misc. needs

Fund: General
Division: Leisure Time Activities
Code: 110.610

DEPARTMENT: Aquatic Center

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	149,539	185,698	171,884	42,946	191,693	203,008	18.1%
52111	Overtime	3,950	4,865	2,603	205	2,500	2,686	3.2%
52120	Personnel Benefits	26,052	32,034	39,141	11,377	43,514	44,326	13.2%
	TOTAL	179,541	222,596	213,628	54,528	237,707	250,020	17.0%

OPERATING EXPENSES

52311	Electric Services	19,257	22,582	20,000	8,552	20,000	20,000	0.0%
52312	Gas Service	6,226	5,686	7,500	2,534	7,000	7,500	0.0%
52313	Telephone	0	316	400	105	400	400	0.0%
52330	Training & Travel	1,317	1,583	2,500	736	2,500	2,500	0.0%
52340	Contracted Services	2,627	2,681	5,200	415	6,000	6,500	25.0%
52360	Advertising	1,400	417	1,500		1,000	1,000	-33.3%
52410	Office Supplies	1,016		1,500	198	1,000	1,000	-33.3%
52420	Operating Supplies	22,136	21,108	25,000	12,344	27,951	30,000	20.0%
52423	Concession Supplies	35,026	38,664	40,000	8,217	30,000	45,000	12.5%
52480	Maintenance of Facilities	5,471	6,537	6,000	5,848	7,000	8,000	33.3%
52490	Refunds			2,000			2,000	0.0%
	TOTAL	94,477	99,573	111,600	38,948	102,851	123,900	11.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	274,018	322,169	325,228	93,476	340,558	373,920	15.0%
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REVENUE

Aquatic Center Passes	79,479	72,342	72,000	69,598	71,267	75,000	4%
Aquatic Center General Admission	175,683	190,642	170,000	91,000	190,184	180,000	6%
Aquatic Center Concessions	82,135	83,305	80,000	32,491	79,441	80,000	0%
Total Revenue	337,296	346,288	322,000	193,089	340,892	335,000	4%

PERSONNEL

Aquatics/Program Supervisor, 50%
Pool Supervisors/Managers (6), 100%
Life Guards (30), 100%
PT Cashier/Gate (10), 100%
PT Concession Supervisor (4) , 100%

CONTRACTED SERVICES

Opening and Closing Pool Services
Power Washing Concrete

TRAINING & TRAVEL

Aquatic Examiner Services, Red Cross Courses

MAINTENANCE OF FACILITIES

Miscellaneous repairs
(plumbing, concrete, service appliances, etc.)

OFFICE SUPPLIES Paper, Ink, Etc.

CONCESSION SUPPLIES

Products, Equipment, Appliances, Etc.

Fund: General
Division: Leisure Time Activities
Code: 110.620

DEPARTMENT: Recreation Programs

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	646,900	702,289	679,295	346,578	712,121	776,282	14.3%
52111	Overtime	13,922	9,916	11,273	14,575	16,000	11,811	4.8%
52120	Personnel Benefits	225,371	217,372	281,201	122,907	161,651	295,389	5.0%
	TOTAL	886,193	929,577	971,769	484,059	889,772	1,083,482	11.5%

OPERATING EXPENSES

52310	Uniform	2,403	2,205	2,250	2,469	2,700	3,000	33.3%
52311	Electric Services	6,357	6,813	8,000	3,949	6,500	8,000	0.0%
52312	Gas Service	2,798	2,352	4,500	2,519	3,000	4,500	0.0%
52313	Telephone	4,829	4,786	4,500	2,418	4,500	4,500	0.0%
52320	Rents & Leases	45,674	46,024	47,000	12,867	45,000	47,000	0.0%
52329	Bank & Investment Fees	12,177	11,982	10,000	4,476	10,000	10,000	0.0%
52330	Training & Travel	5,883	5,603	7,000	2,379	7,000	7,500	7.1%
52331	Professional Services	92,917	97,081	105,000	63,515	105,000	105,000	0.0%
52340	Contracted Services	3,967	9,117	7,000	4,363	7,500	8,000	14.3%
52350	General Liability Insurance	5,404	6,252	6,252	3,270	6,762	6,762	8.2%
52360	Advertising	1,323	2,851	2,500	1,428	2,000	2,500	0.0%
52370	Printing & Reproduction	272	745	2,000	514	1,500	2,000	0.0%
52380	Membership & Subscription	12,349	13,424	14,000	9,522	12,000	14,000	0.0%
52411	Postage	340	177	800	16	400	800	0.0%
52420	Operating Supplies	41,361	39,564	46,000	19,005	44,000	46,000	0.0%
52426	4th of July	27,858	26,341	30,000	24,890	25,000	30,000	0.0%
52428	Program Concessions	21,537	11,851	19,000	6,684	18,000	20,000	5.3%
52429	Other Spec. Events	16,936	19,415	15,000	15,367	17,000	18,000	20.0%
52430	Vehicle Maintenance	840	245	1,200		1,200	1,200	0.0%
52440	Small Tools & Equipment	4,292	4,376	6,000	5,014	6,500	7,000	16.7%
52460	Maintenance Supplies	3,678	5,029	4,500	2,850	4,000	4,500	0.0%
52470	Fuel	1,663	1,388	1,500	768	1,500	1,500	0.0%
52480	Maintenance of Facilities	20,867	9,812	10,000	921	8,000	10,000	0.0%
52490	Refunds	7,234	8,859	8,000	2,213	8,000	8,000	0.0%
	TOTAL	342,960	336,294	362,002	191,419	347,062	369,762	2.1%

CAPITAL OUTLAY

52520	Equipment				17,000	17,000		0.0%
	TOTAL	0	0	0	17,000	17,000	0	0.0%

TOTAL EXPENDITURES	1,229,152	1,265,871	1,333,771	692,478	1,253,834	1,453,244	9.0%
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REVENUE

Field Rental	49,680	55,430	45,000	38,671	50,644	52,000	15.6%
Park Concession	28,819	19,691	22,000	10,829	22,000	22,000	0.0%
Program Revenue	305,338	287,444	313,500	176,398	300,000	315,000	0%
4th of July Contributions	8,403	1,210	5,000	1,000	5,266	7,000	40%
Other Special Events Contributions	3,614	7,671	5,000	4,118	5,000	7,000	40%
Total Revenue	395,853	371,446	390,500	231,016	382,910	403,000	3%

PERSONNEL

- | | |
|---|--|
| (1) FT Director, 100% | (1) FT Recreation Program Supervisor, 100% |
| (1) FT Aquatics/Program Supervisor, 50% | (1) FT Preschool Teachers |
| (1) FT Sports Activities Supervisor, 100% | PT Instructors and Officials, 100% |
| (1) FT Operations Supervisor, 100% | PT Concessions Supervisor (1) & Cashiers |
| (1) FT Receptionist, 100% | (2) PT Front Desk Receptionists |
| (1) FT Sports Supervisor, 100% | Recreation Technicians/Sports Assistants |
| (1) FT Custodian, 100% | (2) PT Preschool Teachers |

RENT & LEASES

TRI Building Lease, Copier and Registration Software

PROFESSIONAL SERVICE

OPRD collects revenue for Say Soccer and Miami Little League, retains 7% registration fee, pays out balance. Additionally, OPRD pays for certified umpires for basketball and softball leagues. This line item also includes DJ services and use of Talawanda Schools for basketball league.

TRAINING & TRAVEL

OPRA State Conference, \$700, ServSafe Training, Director Conferences & Trainings - \$2,500
Sports Supervisor - Conference (NRPA or AB) - \$: AED/CPR Supplies
Front Desk Workshops, CPR/First Aid Certification Preschool Licensing

CONTRACT SERVICE

Bus Services for Summer Camp, Port-O-Let rentals for sports tourneys, CINTAS services and Pest Control contract

OTHER SPECIAL EVENTS

Includes Holiday Festival, Valentines Dances, Egg Hunt Events, Teen Programs, Memorial tree plantings and other misc. event

SMALL EQUIPMENT

Includes soccer goals/nets, baseball field renovation needs and dugout renovation needs

MAINTENANCE OF FACILITIES

OCP Maintenance & Repairs (fencing, dugouts, field grading, painting, electrical, plumbing, etc.)

Fund: General

Division: Leisure Time Activities

Code: 110.630

DEPARTMENT:

Parks Maintenance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	223,156	248,150	183,254	89,708	180,000	219,679	19.9%
52111	Overtime	5,371	4,164	8,791	2,017	4,100	10,198	16.0%
52112	Seasonal Salary & Wages			75,000	5,320	11,000	75,000	0.0%
52120	Personnel Benefits	92,541	86,241	101,029	40,216	80,500	116,143	15.0%
	TOTAL	321,068	338,555	368,074	137,260	275,600	421,020	14.4%

OPERATING EXPENSES

52310	Uniform	184	207	500	119	250	500	0.0%
52311	Electric Service	9,619	10,513	14,103	4,831	10,500	19,899	41.1%
52312	Gas Service	4,435	3,974	4,000	5,353	7,000	4,000	0.0%
52313	Telephone	1,338	1,384	2,500	886	1,600	2,500	0.0%
52316	Community Park Electric	8,076	7,365	24,000	3,465	8,000	24,000	0.0%
52330	Training & Travel	627		2,000	480	1,000	2,000	0.0%
52340	Contracted Services	20,027	17,782	10,000	7,195	14,000	10,000	0.0%
52344	Community Park Contracted Services	7,475	5,040	9,000	1,980	5,000	9,000	0.0%
52350	General Liability Insurance	9,122	10,555	10,555	5,520	11,491	11,491	8.9%
52380	Memberships & Subscriptions		35	150			150	0.0%
52411	Postage			15	19	20	15	0.0%
52420	Operating Supplies	27,538	34,089	24,000	23,645	35,000	24,000	0.0%
52424	Community Park Operating Supplies	14,454	16,436	18,000	9,147	18,000	18,000	0.0%
52430	Vehicle Maintenance	7,241	3,569	7,000	5,070	7,500	7,000	0.0%
52440	Small Tools & Equipment		938	2,000		1,000	2,000	0.0%
52470	Fuel	17,430	14,491	17,600	7,474	15,000	17,600	0.0%
52480	Maintenance of Facilities	733	1,115	2,000	1,491	2,000	2,000	0.0%
	TOTAL	128,301	127,492	147,423	76,674	137,361	154,155	4.6%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	449,368	466,048	515,497	213,934	412,961	575,175	11.6%
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PERSONNEL

- (1) FT Parks Maintenance Supervisor, 100%
- (1) FT Grounds Maintenance Supervisor, 35%
- (1) Service Worker I, 100%
- (2) Service Worker I, 50%

8,000 total PT hours

- (3) Seasonal FT Parks Technicians, 100% 2,880 hours
- (2) Weekend part time Technicians, 100% 1,248 hours
- (2) Seasonal staff for 1,920 hours
- (1) PT seasonal parks technician 1,952 hours

CONTRACTED SERVICES

- Fountain control maintenance
- Irrigation system maintenance
- Herbicide and chemical application
- Electrical systems maintenance
- Portable restroom services for Parks

COMMUNITY PARK COSTS

Operating supplies include grass seed, fertilizer, turf chemicals, topsoil, etc.

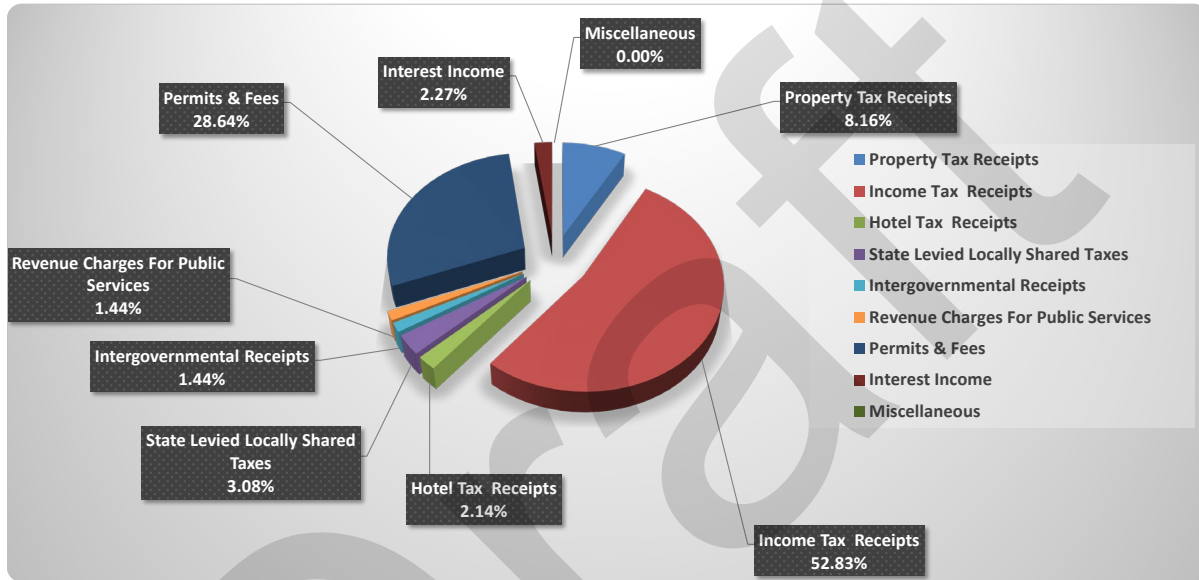
\$20,000 is budgeted as transfers from the Water (10K) and Wastewater (10K) Funds to the General Fund for grounds maintenance at their respective plants.

COMMUNITY ENVIRONMENT

Planning, Inspections, Affordable Housing, Urban Forestry & Economic Development

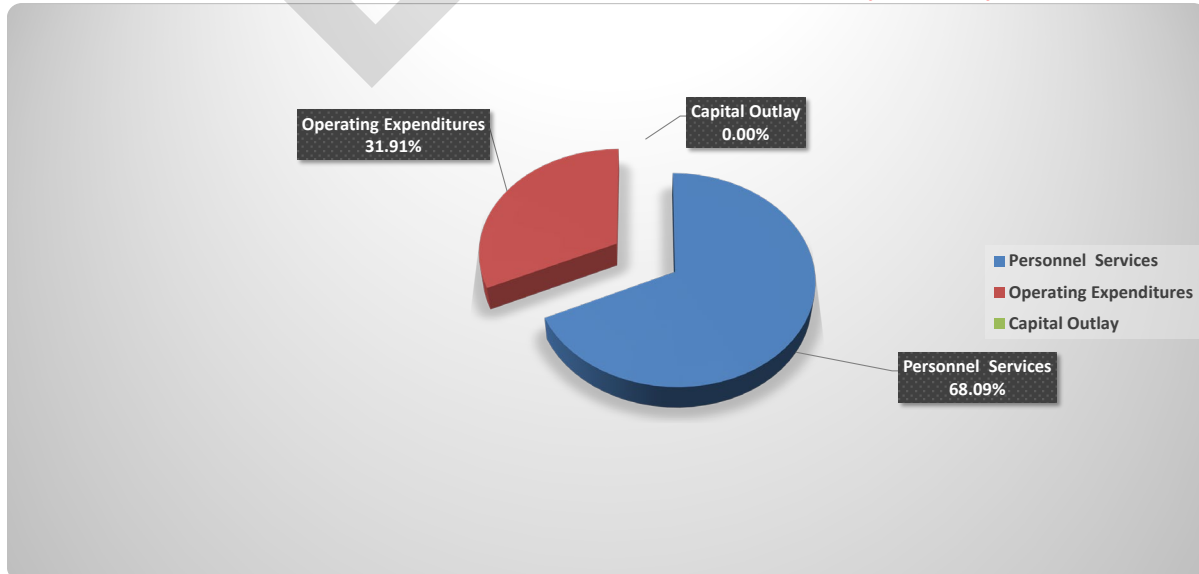
Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Property Tax Receipts	90,736	127,117	142,707	85,170	143,507	141,386	-0.9%
Income Tax Receipts	799,042	863,772	883,161	506,526	927,877	915,823	3.7%
Hotel Tax Receipts	24,576	27,617	28,999	14,255	30,929	37,012	27.6%
State Levied Locally Shared Taxes	46,258	52,202	56,663	28,098	52,562	53,421	-5.7%
Intergovernmental Receipts	25,000	25,000	25,000	0	25,000	25,000	0.0%
Revenue Charges For Public Services	20,535	57,303	30,250	12,008	24,525	25,000	-17.4%
Permits & Fees	331,388	414,232	384,500	248,319	483,600	496,500	29.1%
Interest Income	24,464	46,471	35,308	28,488	48,603	39,300	11.3%
Miscellaneous	24,324	8,166	0	252	252	0	0.0%
Total Revenues	1,386,323	1,621,880	1,586,588	923,116	1,736,855	1,733,442	9.3%



Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Personnel Services	726,863	764,955	896,378	419,717	840,319	857,382	-4.4%
Operating Expenditures	212,588	279,307	308,686	166,888	329,861	401,787	30.2%
Capital Outlay	1,450	0	0	0	0	0	0.0%
Total Expenditures	940,901	1,044,262	1,205,064	586,605	1,170,180	1,259,169	4.5%



Fund: General
Division: Community Environment
Code: 110.310

DEPARTMENT: Planning

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	254,587	269,461	304,368	137,471	274,695	317,801	4.4%
52111	Overtime	3,857	3,491	1,341	470	2,875	3,258	143.0%
52120	Personnel Benefits	99,438	104,275	109,847	54,089	109,847	110,311	0.4%
	TOTAL	357,882	377,227	415,556	192,031	387,417	431,370	3.8%

OPERATING EXPENSES

52211	Boards & Commissions	124	724	750		750	750	0.0%
52330	Training & Travel	5,130	6,823	8,500	2,252	7,500	8,500	0.0%
52340	Contracted Service	9,343	15,272	27,000	12,132	27,000	50,500	87.0%
52350	General Liability Insurance	1,877	2,172	2,172	1,136	2,278	2,278	4.9%
52360	Advertising	814	895	1,500	448	1,000	1,000	-33.3%
52370	Printing & Reproduction	735		1,000	37	500	500	-50.0%
52380	Membership & Subscriptions	4,656	3,123	6,000	4,301	8,000	7,000	16.7%
52384	OKI Assessment	3,783	3,774	3,800	1,887	3,800	3,800	0.0%
52410	Office Supplies	100	61	1,000	68	500	1,000	0.0%
52411	Postage	150	134	1,000	90	200	200	-80.0%
52420	Operating Supplies	1,077	929	1,500	401	1,000	1,000	-33.3%
	TOTAL	27,789	33,906	54,222	22,752	52,528	76,528	41.1%

CAPITAL OUTLAY

52520	Equipment	1,450						0.0%
	TOTAL	1,450	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	387,121	411,133	469,778	214,783	439,945	507,898	8.1%
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PERSONNEL

- (1) FT Community Development Director, 100%
- (1) FT City Planner/GIS Coordinator, 100%
- (1) FT Administrative Assistant II, 100%
- (1) PT Interns 100% (\$13 @ 240 hrs.)
- (1) Co-op Intern (\$15 @ 768 hrs).

CONTRACTED SERVICES

- \$15,000 Thoroughfare Plan update assistance
- \$16,500 ArcGIS
- \$19,000 GovWell software annual 50%

Fund: General

Division: Community Environment

Code: 110.320

DEPARTMENT:

Inspections

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	126,230	150,552	197,286	98,445	171,515	160,682	-18.6%
52111	Overtime	2,497	86	974	105	500	1,096	12.5%
52120	Personnel Benefits	59,765	63,907	68,310	33,003	68,310	65,971	-3.4%
	TOTAL	188,492	214,544	266,570	131,553	240,325	227,749	-14.6%

OPERATING EXPENSES

52330	Training & Travel	2,320	160	2,500	744	1,500	3,000	20.0%
52334	Building Official & Inspection Services	122,571	137,611	140,000	101,913	180,000	170,000	21.4%
52340	Contracted Service	595		5,000			5,000	0.0%
52341	Permit Software Maintenance	4,139	2,598	4,139	3,774	3,774	19,000	359.0%
52360	Advertising			200		100	200	0.0%
52362	Nuisance Abatement	218	200	5,000		1,000	5,000	0.0%
52365	Zoning & Property Maintenance			0				0.0%
52370	Printing & Reproduction			1,000		200	500	-50.0%
52380	Membership & Subscription	424	223	1,000		500	1,000	0.0%
52410	Office Supplies	230	539	1,000	64	500	1,000	0.0%
52411	Postage	793	929	1,000	519	1,000	1,000	0.0%
52420	Operating Supplies	346	1,641	1,600	982	2,000	1,500	-6.3%
52470	Fuel	1,762	474	1,000	206	500	1,000	0.0%
52490	Refunds	(3,369)	1,538	2,000	836	2,000	2,000	0.0%
	TOTAL	130,028	145,912	165,439	109,038	193,074	210,200	27.1%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	318,520	360,456	432,009	240,591	433,399	437,949	1.4%
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PERSONNEL

(2) FT Code Enforcement Officer, 100%

OPERATING EXPENSES

NIC contract for Chief building inspector, plans examiner, building/electrical inspection
90% collection fee

\$19,000 GovWell software annual 50%

Fund: General

Division: Community Environment

Code: 110.335

DEPARTMENT:

Affordable Housing

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52714	FRC Rent Assistance Program	8,600	8,600					0.0%
TOTAL EXPENDITURES		8,600	8,600	0	0	0	0	0.0%

FRC RENT ASSISTANCE PROGRAM

Annual donation to the Family Resource Center for their rent assistance program.

Moved to Community Assistance Department 221 in 2025

Fund: General

Division: Community Environment

DEPARTMENT:

Urban Forestry

Code: 110.345

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52340	Contracted Services	21,252	57,417	47,500	19,860	43,000	61,000	28.4%
TOTAL EXPENDITURES		21,252	57,417	47,500	19,860	43,000	61,000	28.4%

CONTRACTED SERVICES

Includes hazard tree removal, tree trimming, and tree planting.

Higher expenses to increase tree planting / tree canopy expansion

Fund: General

Division: Community Environment

DEPARTMENT:

Economic Development

Code: 110.360

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	138,584	130,109	166,577	73,105	166,577	153,275	-8.0%
52111	Overtime				483	500		0.0%
52120	Personnel Benefits	41,905	43,075	47,675	22,545	45,500	44,988	-5.6%
	TOTAL	180,489	173,184	214,252	96,133	212,577	198,263	-7.5%

OPERATING EXPENSES

52330	Training & Travel	630	849	1,750	3	2,500	2,600	48.6%
52331	Professional Services	3,580						0.0%
52340	Contracted Services	2,081	1,750	8,500	2,631	8,500	8,500	0.0%
52350	General Liability Insurance	876	935	935	727	869	869	-7.1%
52360	Advertising			100		500	1,000	900.0%
52370	Printing & Reproduction	756	726	5,000		1,900	2,000	-60.0%
52380	Memberships & Subscriptions	979	108	1,500	20	400	2,000	33.3%
52385	Creative Placemaking	12,718	27,578	20,000	11,847	24,500	35,000	75.0%
52410	Office Supplies	3,145	65	2,000		500	500	-75.0%
52411	Postage	154	22	300	10	150	150	-50.0%
52386	Rent at College & Elm		1,440	1,440		1,440	1,440	0.0%
	TOTAL	24,919	33,472	41,525	15,238	41,259	54,059	30.2%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	205,408	206,656	255,777	111,371	253,836	252,322	-1.4%
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PERSONNEL

(1) FT Economic Development Coordinator

(1) PT Community Outreach Specialist

(6) PT Event staff

Miami University's 2026 economic development contribution (\$25,000) has been included in the 2026 General Fund receipts.

TRAINING & TRAVEL

Ohio Economic Development Association (OEDA) Conference

1,500

Other

1,100

CONTRACTED SERVICES

Butler County SBDC

3,500

PACO Expenditures

5,000 moved from Legislative in 2025

PRINTING & PRODUCTION

Graphic design and professional printing of new street banners for 2026 in partnership with Enjoy Oxford

2,000

CREATIVE PLACEMAKING

Activities, events and partnerships that drive economic activity; Red Brick Friday's, Otoberfest, Bee Festival, etc.

25,000

New Juneteenth event as part of summer Red Brick Fridays

America 250 Year Celebration

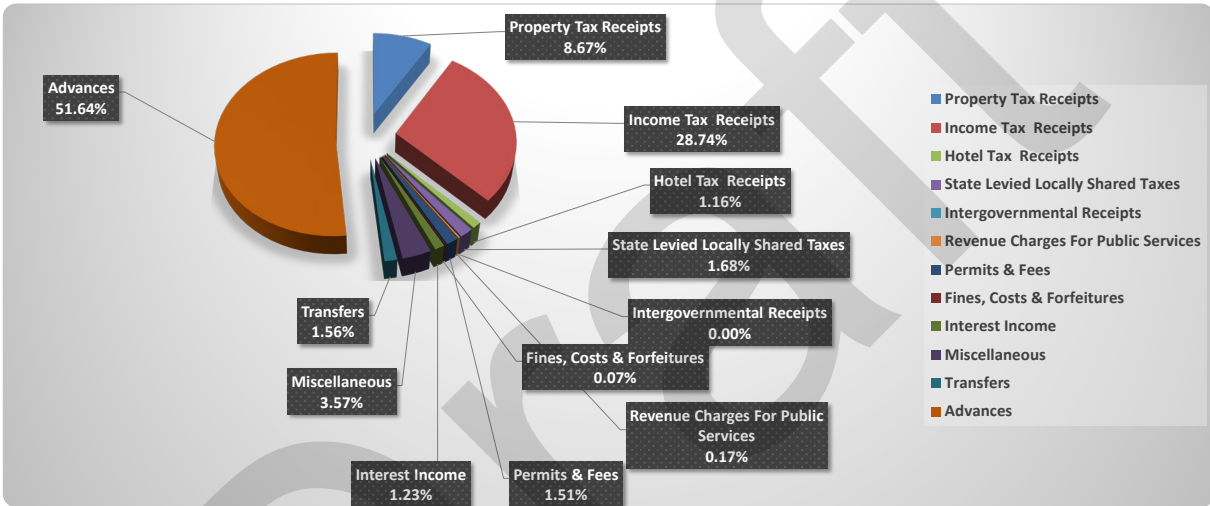
10,000

GENERAL GOVERNMENT

Management Information Systems, City Manager, Finance, Income Tax Collection, Law Department,
Human Resources, Clerk of Council, Legislative, Municipal Building, City Garage, Court House
Engineering, Transfers, Advances & Contingency

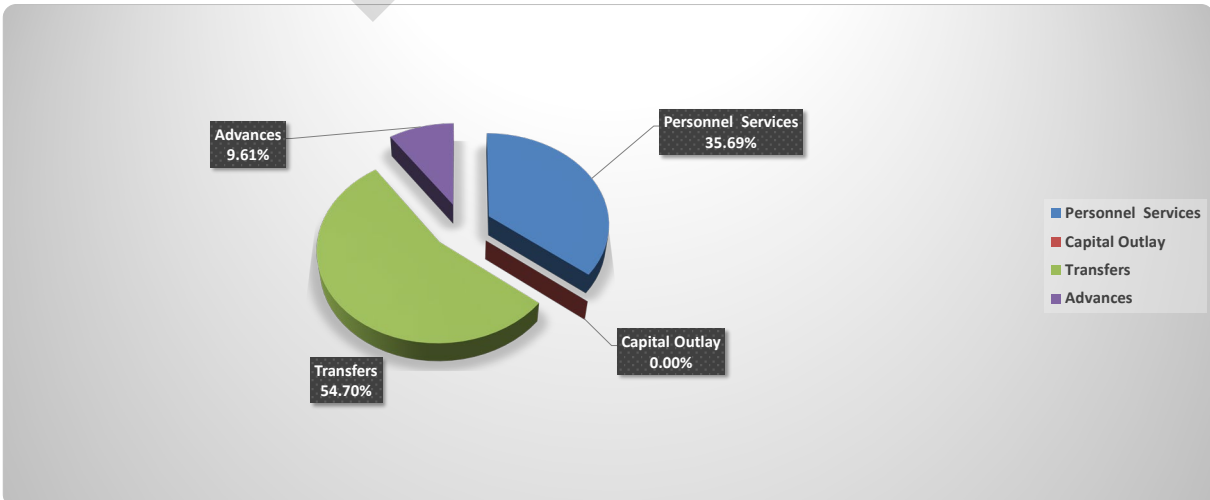
Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Property Tax Receipts	530,616	602,521	625,179	252,309	626,959	629,890	0.8%
Income Tax Receipts	1,933,552	2,011,152	1,968,776	1,048,403	2,068,440	2,088,910	6.1%
Hotel Tax Receipts	59,469	64,303	64,646	29,505	68,947	84,421	30.6%
State Levied Locally Shared Taxes	111,936	121,545	126,315	58,156	117,172	121,848	-3.5%
Intergovernmental Receipts	0	0	0	0	0	0	0.0%
Revenue Charges For Public Services	24,206	24,000	24,000	20,505	30,505	12,000	-50.0%
Permits & Fees	116,959	108,026	123,000	52,753	106,215	110,000	-10.6%
Fines, Costs & Forfeitures	258	344	1,000	602	10,000	5,000	400.0%
Interest Income	59,198	108,199	78,710	58,963	108,347	89,640	13.9%
Miscellaneous	524,554	195,568	200,000	209,558	227,943	259,742	29.9%
Transfers	135,702	98,356	118,778	60,292	118,778	113,047	-4.8%
Advances	5,332,500	3,905,000	6,160,489	0	2,760,489	3,755,000	-39.0%
Total Revenues	8,828,950	7,239,014	9,490,893	1,791,046	6,243,795	7,269,498	-23.4%



Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Personnel Services	1,111,761	1,169,423	1,241,697	596,459	1,201,071	1,322,766	6.5%
Operating Expenditures	1,165,067	1,261,969	1,444,677	617,691	1,407,517	1,549,288	7.2%
Capital Outlay	0	0	0	0	0	0	0.0%
Transfers	3,165,287	3,016,923	1,770,399	850,200	3,811,995	2,027,400	14.5%
Advances	5,332,500	3,905,000	6,160,489	6,160,489	6,160,489	355,000	-94.2%
Total Expenditures	10,774,615	9,353,315	10,617,262	8,224,838	12,581,072	5,254,454	-50.5%



Fund: General

Division: General Government

Code: 110.408

DEPARTMENT:

Management Information Systems

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52331	Professional Services	7,835	8,227	8,322		8,320	8,739	5.0%
52340	Contracted Services	115,238	154,638	220,020	110,585	220,020	228,840	4.0%
52350	General Liability Insurance	2,506	2,900	2,900	1,517	3,078	3,078	6.1%
52370	Printing & Reproduction	10,085	8,897	14,000	5,698	12,000	14,000	0.0%
52380	Membership & Subscriptions	1,588	1,822	1,700	1,102	2,200	2,200	29.4%
52410	Office Supplies		15	300	191	300	300	0.0%
52434	Computer Supplies	7,148	6,409	8,000	2,197	8,000	8,000	0.0%
	TOTAL	144,400	182,907	255,242	121,291	253,918	265,157	3.9%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	144,400	182,907	255,242	121,291	253,918	265,157	3.9%
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OPERATING EXPENSES

Additional Onsite IT Support from NextStep included in Contracted Services for 2026 (\$104,000)

Migrated users to Adobe Acrobat/Creative Cloud

Migrated to Microsoft 365 in 2023 (\$12,000 one-time migration fee approximately \$4,585 a month for licensing and back-up fees for approximately 200 users)

Professional Services: Civic Clerk (\$14,565)
(60% General; 20% Water; 20% Wastewater)

INCLUDED IN CONTRACTED SERVICES

	<u>2025</u>	<u>2026</u>
Network Service/BDR - NextStep	88,200	94,000
Onsite IT Support - NextStep	76,000	104,000
Internet Access - Altafiber & Spectrum	55,000	60,000
Microsoft 365 Licenses & Backup Fees	45,600	55,000
Adobe Acrobat & Creative Cloud Licenses (40 users)	14,000	14,000
Mitel Phone System Maintenance (Support)	12,000	15,000
Columbitech (Police Mobile VPN Maintenance)	3,000	3,000
SAN Maintenance Renewal (2yr)	-	3,000
VMWare Licensing Update (3yr)	6,000	-
Barracuda Mail Archiver Support (3yr 2023)	-	-
Meraki License Renewals (3yr)	30,000	-
Server OS Upgrades (7)	-	-
Cyber Security - NextStep	21,000	25,000
UPS Maintenance & Parts (2yrs)	7,500	-
Telephone System Maintenance (Supplies)	2,500	2,500
Basic Network Wiring	2,000	2,000
Web Hosting - Revize	3,900	3,900
Total	366,700	381,400

Allocation:	General Fund	60%	220,020	228,840
	Water Fund	20%	73,340	76,280
	Wastewater Fund	20%	73,340	76,280
	Total		366,700	381,400

Fund: General
Division: General Government
Code: 110.410

DEPARTMENT: City Manager

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	124,024	121,779	127,192	57,071	127,192	137,269	7.9%
52111	Overtime							0.0%
52120	Personnel Benefits	40,512	43,379	44,663	33,783	44,663	46,952	5.1%
52150	Vehicle Allowance	3,360	3,360	3,360	1,680	3,360	3,360	0.0%
	TOTAL	167,896	168,517	175,215	92,533	175,215	187,581	7.1%

OPERATING EXPENSES

52330	Training & Travel	1,900	4,389	2,600	1,776	3,044	2,600	0.0%
52340	Contracted Service	105	2,741	7,000		2,050	7,000	0.0%
52350	General Liability Insurance	1,126	1,303	1,303	681	1,323	1,323	1.5%
52370	Printing & Reproduction			400			400	0.0%
52380	Membership & Subscriptions	3,198	1,194	2,600	1,839	2,005	2,600	0.0%
52410	Office Supplies	61	233	500	134	260	500	0.0%
52411	Postage	381	61	200	57	150	200	0.0%
52420	Operating Supplies	2,591	45	1,500		500	1,500	0.0%
	TOTAL	9,362	9,966	16,103	4,487	9,332	16,123	0.1%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	177,258	178,483	191,318	97,020	184,547	203,704	6.5%
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PERSONNEL

(1) FT City Manager, 70%

CONTRACTED SERVICES

Fund: General
Division: General Government
Code: 110.420

DEPARTMENT: Finance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	127,238	147,497	151,311	77,701	151,311	163,900	8.3%
52111	Overtime	4,575	2,705	1,615	1,644	1,615	1,750	8.4%
52120	Personnel Benefits	52,441	60,173	62,262	32,614	62,262	64,300	3.3%
	TOTAL	184,254	210,375	215,188	111,959	215,188	229,950	6.9%

OPERATING EXPENSES

52325	Election Costs	1,453	5,281	5,000	1,041	5,000	5,000	0.0%
52326	Auditor & Treasurer Fees	14,140	18,662	19,000	14,626	19,000	19,000	0.0%
52327	Audit & ACFR Fees	25,512	27,788	26,000	18,998	30,000	30,000	15.4%
52328	Delinquent Property Tax Fee	2,244	4,435	3,000	2,579	5,000	3,000	0.0%
52329	Bank & Investment Fees	10,082	11,395	20,000	5,620	15,000	20,000	0.0%
52330	Training & Travel	854	2,267	2,000	496	2,500	3,000	50.0%
52340	Contracted Service	39,614	38,050	35,000	8,471	39,000	40,000	14.3%
52350	General Liability Insurance	3,083	3,567	3,566	1,865	3,811	3,811	6.9%
52352	Public Officials Bond	863	1,533	1,725	1,533	1,533	1,725	0.0%
52354	Appraisal Costs	175	175	175			175	0.0%
52360	Advertising	63	36	300	36	100	300	0.0%
52364	Cyber Insurance	7,250	7,250	7,508		7,914	8,000	6.6%
52370	Printing & Reproduction	575	1,179	3,000	656	2,000	2,000	-33.3%
52380	Membership & Subscriptions	1,165	375	2,100	35	1,500	2,100	0.0%
52410	Office Supplies	2,957	3,874	3,000	1,878	3,500	3,000	0.0%
52411	Postage	1,983	1,999	2,200	1,379	2,800	2,800	27.3%
52490	Refunds	14,062		1,000			1,000	0.0%
	TOTAL	126,074	127,866	134,574	59,214	138,657	144,911	7.7%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	310,329	338,241	349,762	171,173	353,845	374,861	7.2%
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PERSONNEL

- (1) FT Finance Director, 30%
- (1) FT Assistant Finance Director, 10%
- (1) FT Payroll and Benefits Specialist, 50%
- (1) FT Accounting Specialist, 50%
- (1) PT Intern, 10%
- (1) FT Finance Specialist, 30%
- (2) Utility Billing & Collection Specialist, 10%

OPERATING EXPENSES

Contracted services reflects BS&A software, UKG Timekeeping software

Bank/Investment fees line reflects cost of professional management of investments, and VISA/MC fee and bank fees

Election Cost is for the amount the County charges in the year following a City election (i.e. council or charter item)

Fund: General

Division: General Government

DEPARTMENT:

Income Tax Collection

Code: 110.421

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52331	Professional Service	289,103	292,214	300,000	134,266	300,000	310,000	3.3%
52490	Refunds	151,153	158,780	155,000	43,504	150,000	155,000	0.0%
	TOTAL	440,256	450,994	455,000	177,770	450,000	465,000	2.2%

TOTAL EXPENDITURES	440,256	450,994	455,000	177,770	450,000	465,000	2.2%
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OPERATING EXPENSES

Professional service includes fee for collection of income tax based on revenue collection

Fund: General
Division: General Government
Code: 110.430

DEPARTMENT: Law

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages							0.0%
52120	Personnel Benefits							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

OPERATING EXPENSES

52330	Training and Travel							0.0%
	Legal costs contracted out:							
52335	Personnel & Labor		4,529	8,800	426	8,800	8,800	0.0%
52338	Professional Legal	111,455	147,282	100,000	57,745	112,745	120,000	20.0%
52340	Contracted Service	85,000	85,000	121,000	42,500	85,000	121,000	0.0%
52350	General Liability Insurance	376	435	435	227	369	369	-15.2%
52355	Claims paid				10,000	10,000		0.0%
52356	Settlements							0.0%
52380	Membership & Subscriptions							0.0%
52411	Postage							0.0%
52420	Operating Supplies							0.0%
52451	Agenda							0.0%
52452	Zoning							0.0%
	TOTAL	196,830	237,246	230,235	110,899	216,914	250,169	8.7%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	196,830	237,246	230,235	110,899	216,914	250,169	8.7%
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Fund: General
Division: General Government
Code: 110.450

DEPARTMENT:

HR - Communications - Assistant City Manager

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	197,367	205,493	205,597	83,269	205,597	237,685	15.6%
52111	Overtime		346					0.0%
52120	Personnel Benefits	76,062	76,102	75,472	38,779	75,472	87,940	16.5%
	TOTAL	273,429	281,941	281,069	122,048	281,069	325,625	15.9%

OPERATING EXPENSES

52210	Unemployment Insurance	567		2,450			2,450	0.0%
52220	Emp Engagement/Retention	9,598	10,261	11,200	3,003	11,200	11,200	0.0%
52330	Training & Travel	4,106	5,324	5,700	1,595	5,700	5,700	0.0%
52331	Professional Service	3,961	3,339	4,200	1,498	4,200	4,200	0.0%
52336	Police Education Reimbursement	1,350		34,478			37,478	8.7%
52337	Employee Training	12,691	22,849	5,600	378	5,600	14,000	150.0%
52339	Tuition Reimbursement		310	7,000	148	7,000	7,000	0.0%
52340	Contracted Services	8,648	32,669	26,850	31,871	33,000	42,000	56.4%
52360	Advertising	3,847	18	7,000	2,601	5,000	5,000	-28.6%
52366	Communications	29,235	16,287	21,000	2,105	21,000	21,000	0.0%
52380	Membership & Subscriptions	2,428	2,767	2,500	3,983	4,000	4,500	80.0%
52410	Office Supplies	374	540	350	416	1,000	1,000	185.7%
52411	Postage	5	34	350	2	150	150	-57.1%
52490	Refunds							0.0%
	TOTAL	76,809	94,398	128,678	47,600	97,850	155,678	21.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	350,239	376,339	409,747	169,647	378,919	481,303	17.5%
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PERSONNEL

- (1) FT Human Resources Manager, 70% - Salary reduced by CDBG administrative allocation, \$19,500
- (1) FT Assistant City Manager, 70%
- (1) FT Admin Asst II/Deputy Clerk, 70%
- (1) FT Sustainability Coordinator, 20%
- (3) PT Interns, 70%

EMPLOYEE ENGAGEMENT AND RETENTION

Includes employee retention and wellness initiatives

TRAINING & TRAVEL

Education and conferences for ACM team including: HR, Sustainability and Communications

PROFESSIONAL SERVICES

Includes pre-employment psychological testing, pre-employment physicals, and pre-employment polygraph exams

EMPLOYEE TRAINING

Includes diversity and harassment prevention training. Hosted on a rotating basis every 2 years.

CONTRACTED SERVICES

Contracted service includes workers compensation program, NEOGOV HR employee software, and random drug screening contract

COMMUNICATIONS

Insightly CRM license, Mailchimp License.
Additional communications tools including: Canva, SmugMug, Social Media Promotions

Fund: General
Division: General Government
Code: 110.465

DEPARTMENT: Clerk of Council

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	66,066	68,631	71,282	35,768	71,536	77,706	9.0%
52111	Overtime	3,365	3,046	3,700	1,407	2,814	3,848	4.0%
52120	Personnel Benefits	30,465	31,132	32,033	16,408	32,816	33,096	3.3%
	TOTAL	99,896	102,810	107,015	53,582	107,166	114,650	7.1%

OPERATING EXPENSES

52330	Training & Travel	120		2,000		825	2,000	0.0%
52331	Professional Services	10,674	6,536	10,000	10,472	12,999	15,000	50.0%
52340	Contracted Services		133	500	164	164	700	40.0%
52380	Membership & Subscriptions	424	199	150	499	649	150	0.0%
52410	Office Supplies	92	881	500	410	500	500	0.0%
52411	Postage	295	215	600	224	599	600	0.0%
52420	Operating Supplies		384	300			300	0.0%
	TOTAL	11,606	8,348	14,050	11,769	15,736	19,250	37.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	111,502	111,158	121,065	65,351	122,902	133,900	10.6%
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PERSONNEL

(1) Clerk of Council, 100%

OPERATING EXPENSES

Professional services reflect administrative code update

Fund: General
Division: General Government
Code: 110.470

DEPARTMENT: Legislative

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	23,940	23,940	23,940	11,970	23,940	23,940	0.0%
52120	Personnel Benefits	2,993	2,656	3,220	1,547	3,220	3,220	0.0%
	TOTAL	26,932	26,596	27,160	13,518	27,160	27,160	0.0%

OPERATING EXPENSES

52221	Public Service Recognition	476		300		300	2,100	600.0%
52330	Travel & Training	538	496	2,900	509	2,900	2,900	0.0%
52331	Professional Services	291		150		150	150	0.0%
52340	Contracted Services	1,564	14,479			62,729		0.0%
52350	General Liability Insurance	2,629	3,164	3,164	1,591	3,234	3,234	2.2%
52360	Advertising			800			800	0.0%
52380	Membership & Subscriptions	2,218	2,459	4,000	2,466	3,966	4,000	0.0%
52410	Office Supplies	14		150		150	150	0.0%
52411	Postage	30		300		300	300	0.0%
52420	Operating Supplies	495	26	200	354	454	500	150.0%
	TOTAL	8,253	20,624	11,964	4,920	74,183	14,134	18.1%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	35,186	47,220	39,124	18,438	101,343	41,294	5.5%
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PERSONNEL

- (1) PT Mayor (70%)
- (6) PT Council Members (70%)

OPERATING EXPENSES

Public Service Recognition: Memorial Trees for past Council members and other public recognition.

Memberships includes Ohio Municipal League and Oxford Chamber of Commerce, Freedom Fund Banquet, Chamber Dues

Travel & Training includes: Legislative Breakfast

Advertising: NAACP, Boards & Commissions and Charter Amendment

CONTRACTED SERVICES

5,000 PACO expenditures - moved to Economic Development Department 360 in 2025

Fund: General
Division: General Government
Code: 110.480

DEPARTMENT: Municipal Building

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	76,269	60,857	72,926	25,695	61,000	77,602	6.4%
52111	Overtime	2	112	2,075	431	1,500	2,210	6.5%
52120	Personnel Benefits	29,520	29,517	32,037	14,572	30,000	32,762	2.3%
	TOTAL	105,791	90,485	107,038	40,697	92,500	112,574	5.2%

OPERATING EXPENSES

52310	Uniform			990		500	990	0.0%
52311	Electrical Services	9,805	11,450	15,450	6,315	13,000	21,800	41.1%
52312	Gas Service	4,277	4,381	6,000	4,284	5,500	6,000	0.0%
52313	Telephone	5,002	5,319	8,000	2,467	5,300	8,000	0.0%
52340	Contracted Services	32,454	17,879	13,750	6,554	14,000	17,750	29.1%
52350	General Liability Insurance	3,481	4,027	4,027	2,106	4,317	4,317	7.2%
52460	Maintenance Supplies	11,032	9,550	13,000	4,226	9,500	13,000	0.0%
	TOTAL	66,051	52,606	61,217	25,952	52,117	71,857	17.4%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	171,842	143,091	168,255	66,649	144,617	184,431	9.6%
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PERSONNEL

- (1) FT Custodian, 100%
- (1) PT Custodian, 100%

Expenses for electricity, telephone, and contracted services have been separated for Police (110.110) and Municipal Building (110.480)

CONTRACTED SERVICES

15 S. College

Janitorial	3,000
Elevator	2,500
HVAC maintenance and repair	8,000
Electrical and Lighting	2,500
Fire alarm maintenance and repair	1,750
Total	<u>17,750</u>

Fund: General
Division: General Government
Code: 110.481

DEPARTMENT: City Garage

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	76,910	81,746	86,161	44,131	86,161	92,865	7.8%
52111	Overtime	510	1,207	7,129	1,283	2,500	7,700	8.0%
52120	Personnel Benefits	35,356	37,202	38,995	19,845	38,995	40,166	3.0%
	TOTAL	112,777	120,155	132,285	65,259	127,656	140,731	6.4%

OPERATING EXPENSES

52310	Uniform	922	1,034	925	595	925	925	0.0%
52311	Electrical Services	5,427	6,017	10,350	3,526	7,500	14,604	41.1%
52312	Gas Service	5,435	3,944	8,000	5,434	6,100	8,000	0.0%
52313	Telephone	368	314	1,650	131	400	1,650	0.0%
52330	Training & Travel			800		400	800	0.0%
52340	Contracted Services	1,100	1,919	4,000	1,145	2,500	4,000	0.0%
52350	General Liability Insurance	2,150	2,488	2,488	1,301	2,625	2,625	5.5%
52411	Postage		1					
52420	Operating Supplies	6,537	7,409	5,000	4,058	5,500	5,000	0.0%
52460	Maintenance Supplies			1,327		750	1,327	0.0%
	TOTAL	21,938	23,125	34,540	16,190	26,700	38,931	12.7%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	134,715	143,280	166,825	81,448	154,356	179,662	7.7%
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PERSONNEL

- (1) FT Street Maintenance Manager, 20%
- (1) FT Street Operations Specialist, 50%
- (1) FT Mechanics, 50%

Fund: General
Division: General Government
Code: 110.483

DEPARTMENT: Courthouse

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52311	Electrical Service	5,507	6,889	12,000	3,295	7,200	16,932	41.1%
52312	Gas Service	5,351	4,168	6,500	5,968	7,000	6,500	0.0%
52340	Contracted Service	10,357	8,964	8,000	2,840	8,000	8,000	0.0%
52342	Public Access Channel	3,738	2,445	11,627	6,019	9,000	11,627	0.0%
52350	General Liability Insurance	1,533	1,774	1,774	928	1,841	1,841	3.8%
52460	Maintenance Supplies	2,177	2,856	2,000	863	2,000	2,000	0.0%
	TOTAL	28,663	27,096	41,901	19,914	35,041	46,900	11.9%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	28,663	27,096	41,901	19,914	35,041	46,900	11.9%
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Fund: General
Division: General Government
Code: 110.490

DEPARTMENT: Engineering

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	99,607	121,985	122,819	69,259	122,819	115,550	-5.9%
52111	Overtime	263	90	2,510	98.12	900	2,689	7.1%
52120	Personnel Benefits	40,915	46,468	51,398	27,506	51,398	46,256	-10.0%
	TOTAL	140,785	168,543	176,727	96,863	175,117	164,495	-6.9%

OPERATING EXPENSES

52310	Uniform	273	285	150		150	150	0.0%
52313	Telephone	663	681	1,100	312	700	1,100	0.0%
52330	Training & Travel	1,217	1,648	2,000	1,189	2,000	2,000	0.0%
52331	Professional Services			1,500		900	1,500	0.0%
52340	Contracted Services	4,343	3,967	1,600	1,765	2,500	1,600	0.0%
52343	Small Contracts	2,017	2,481	20,000	4,368	15,000	20,000	0.0%
52350	General Liability Insurance	5,920	6,663	6,663	3,830	6,668	6,668	0.1%
52360	Advertising	1,053	561	600		300	600	0.0%
52370	Printing & Reproduction		1,912	900	2,394	2,500	900	0.0%
52380	Membership & Subscription	345	801	250		250	250	0.0%
52410	Office Supplies	871	1,319	1,000		500	1,000	0.0%
52411	Postage	134	467	800	616	700	800	0.0%
52420	Operating Supplies	2,199	3,394	1,100	2,073	2,700	1,100	0.0%
52430	Vehicle Maintenance	960	670	1,000	713	1,000	1,000	0.0%
52440	Small Tools & Equipment		985	200		200	200	0.0%
52470	Fuel	829	961	2,310	427	1,000	2,310	0.0%
52490	Refunds	14,000						0.0%
	TOTAL	34,824	26,795	41,173	17,688	37,068	41,178	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	175,609	195,337	217,900	114,551	212,185	205,673	-5.6%
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PERSONNEL

- (1) FT City Engineer, 34%
- (1) FT Engineering Technician, 34%
- (1) FT Engineering Aide, 34%
- (1) FT Administrative Assistant III, 34%

Fund: General

Department: Contingency

Code: 110.994

PROGRAM:

Contingency

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52110	Salaries & Wages			20,000			20,000	0.0%
52340	Contracted Services			20,000			20,000	0.0%
	TOTAL	0	0	40,000	0	0	40,000	0.0%

TOTAL EXPENDITURES	0	0	40,000	0	0	40,000	0.0%
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OPERATING EXPENSES

Contingency department created 2007

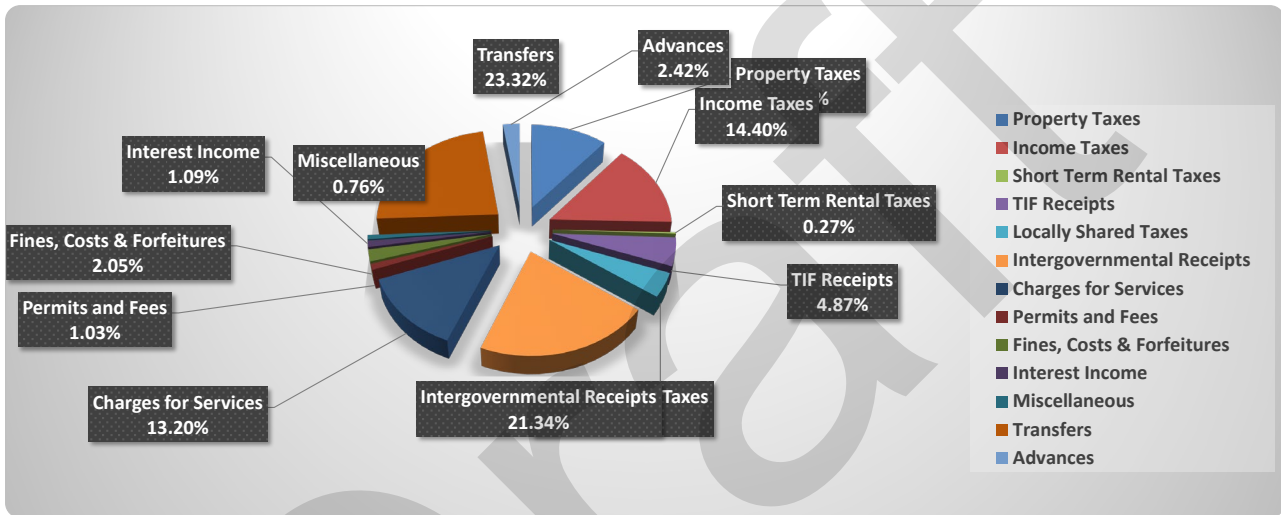
This function within the budget is to provide appropriation for emergency funding and unanticipated expenses that can occur within a budget

To access this funding the City Manager and Finance Director must approve the usage of these appropriations

TOTAL SPECIAL REVENUE FUNDS

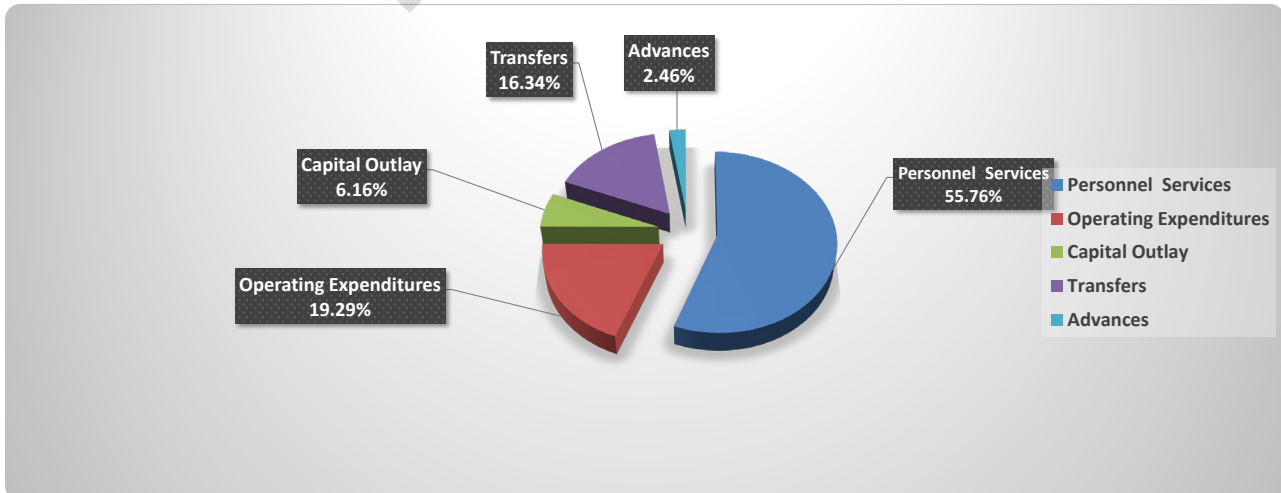
Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Property Taxes	1,102,958	1,128,683	1,129,000	620,879	1,094,929	1,139,000	0.9%
Income Taxes	1,389,389	1,429,422	1,406,100	778,448	1,556,900	1,486,600	5.7%
Short Term Rental Taxes	27,158	30,336	28,000	12,041	30,000	28,000	0.0%
TIF Receipts	381,173	468,086	328,129	251,235	502,468	502,468	53.1%
Locally Shared Taxes	429,521	431,703	425,858	217,647	425,000	435,700	2.3%
Intergovernmental Receipts	2,242,638	1,733,963	2,128,000	878,836	2,087,109	2,204,000	3.6%
Charges for Services	1,241,242	1,144,893	1,313,000	774,746	1,341,609	1,363,000	3.8%
Permits and Fees	105,140	104,516	98,500	61,232	106,000	106,500	8.1%
Fines, Costs & Forfeitures	254,977	197,852	224,000	104,510	193,416	211,500	-5.6%
Interest Income	144,866	239,878	123,765	118,274	203,949	112,565	-9.0%
Miscellaneous	139,540	117,288	76,920	63,450	79,654	78,400	1.9%
Transfers	608,806	1,119,686	2,358,473	1,181,737	2,355,495	2,407,513	2.1%
Advances	225,000	250,000	250,000	250,000	250,000	250,000	0.0%
Total Revenues	8,292,407	8,396,306	9,889,745	5,313,034	10,226,529	10,325,246	4.4%



Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Personnel Services	3,602,199	4,100,372	5,030,922	2,224,745	4,629,305	5,671,862	12.7%
Operating Expenditures	2,735,864	1,399,103	1,945,289	818,899	4,701,941	1,962,070	0.9%
Capital Outlay	120,322	329,843	231,850	55,312	90,166	626,500	170.2%
Transfers	2,137,728	1,736,306	1,954,688	849,844	1,954,688	1,662,058	-15.0%
Advances	225,000	250,000	250,000	0	250,000	250,000	0.0%
Total Expenditures	8,821,114	7,815,624	9,412,749	3,948,800	11,626,100	10,172,490	8.1%
Increase/(Decrease) of Fund Balance	(528,707)	580,682	476,996	1,364,234	(1,399,572)	152,755	

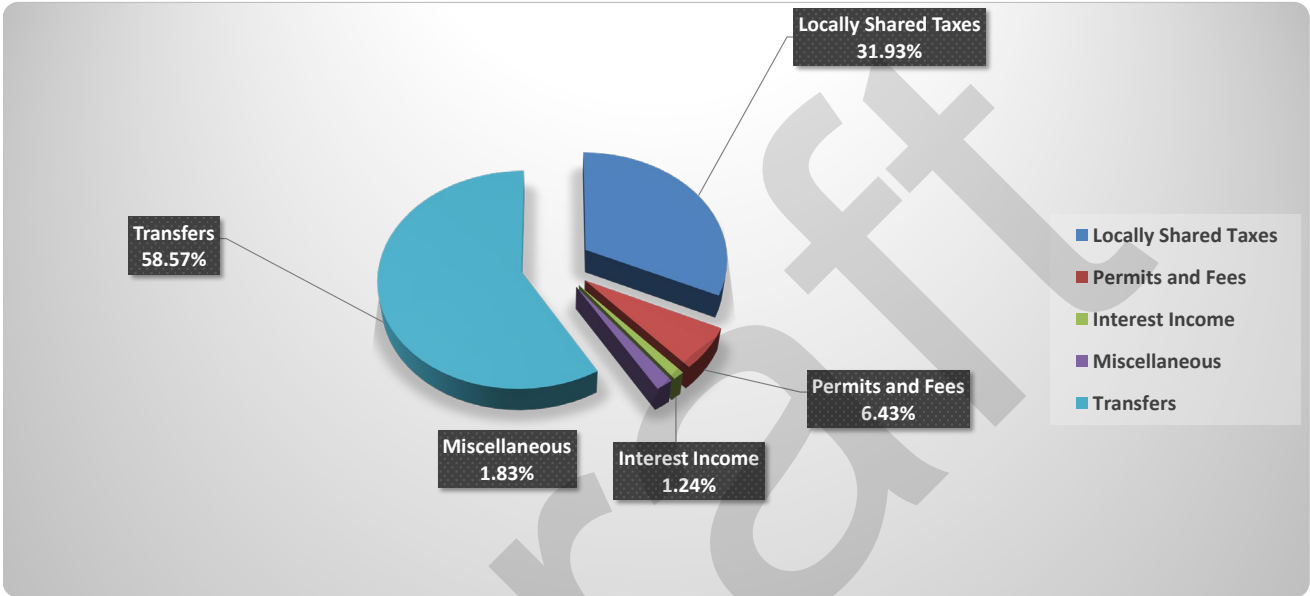


STREET

Street Maintenance

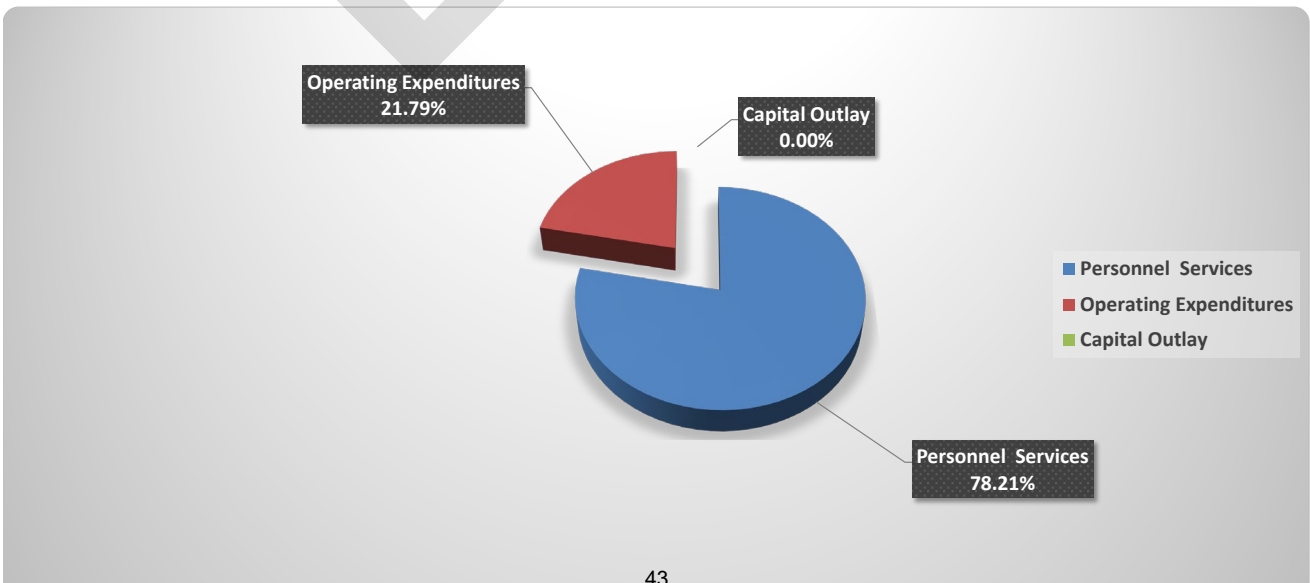
Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2,025
Locally Shared Taxes	397,307	399,325	390,000	201,323	392,000	402,000	3.1%
Permits and Fees	75,176	74,022	73,000	47,331	81,000	81,000	11.0%
Interest Income	12,285	22,085	16,362	10,156	15,774	15,620	-4.5%
Miscellaneous	32,388	28,314	19,000	20,396	22,501	23,000	21.1%
Transfers	583,806	680,495	683,473	341,737	680,495	737,513	7.9%
Total Revenues	1,100,962	1,204,241	1,181,835	620,943	1,191,770	1,259,133	6.5%



Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Personnel Services	844,367	892,626	966,228	476,550	924,927	1,017,714	5.3%
Operating Expenditures	196,910	245,335	279,193	148,308	258,970	283,564	1.6%
Capital Outlay	93,841	49,990	0	8,316	8,316	0	0.0%
Total Expenditures	1,135,117	1,187,950	1,245,421	633,174	1,192,213	1,301,278	4.5%
Increase/(Decrease) of Fund Balance	(34,156)	16,291	(63,586)	(12,231)	(442)	(42,144)	

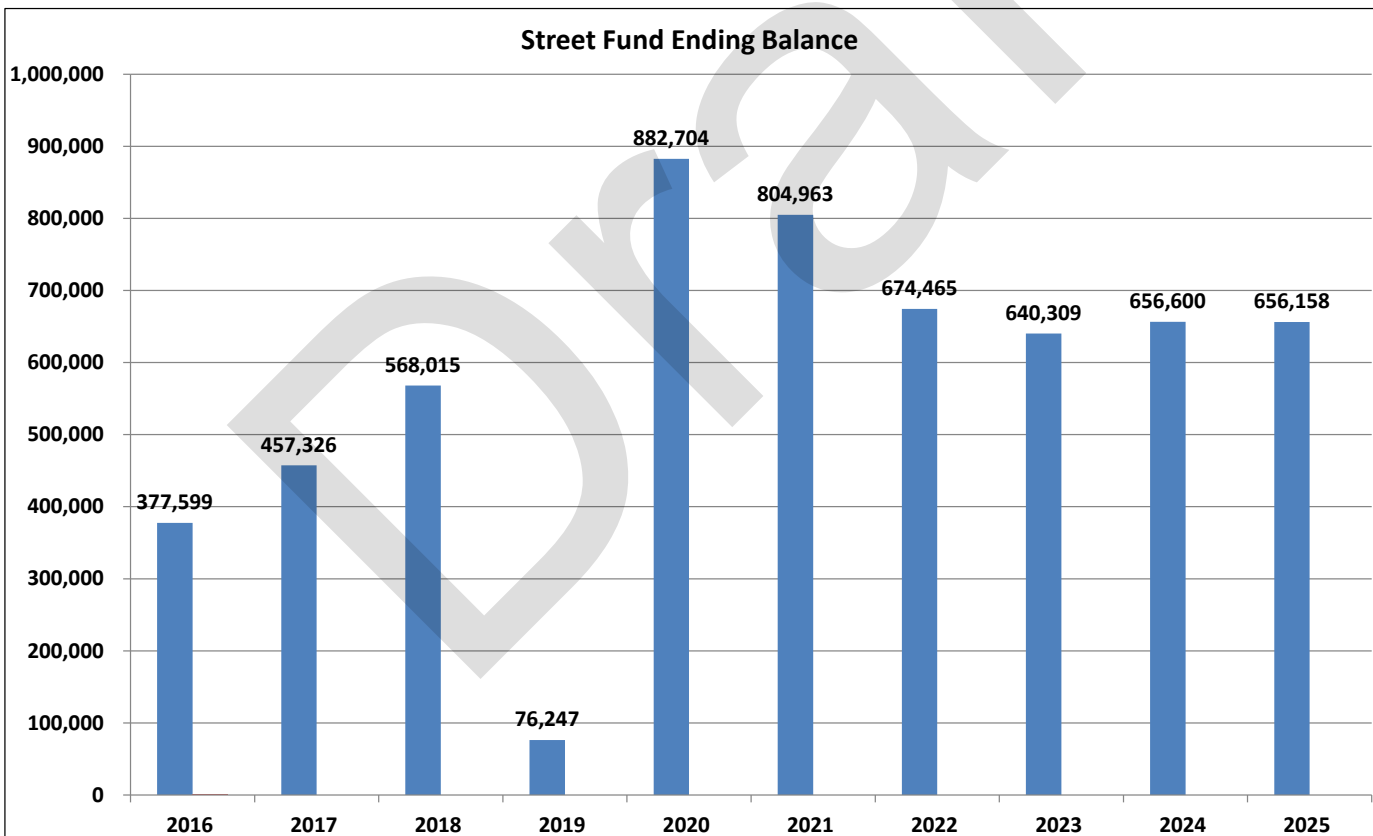


SUMMARY OF BALANCES

Fund: Street
Code: 122

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	517,156	523,746	498,362	279,207	511,275	521,620	4.7%
TOTAL EXPENDITURES	1,041,276	1,137,960	1,245,421	624,858	1,183,897	1,301,278	4.5%
NET OPERATIONS	(524,121)	(614,214)	(747,059)	(345,651)	(672,621)	(779,657)	-4.4%
CAPITAL IMPROVEMENTS	93,841	49,990	0	8,316	8,316	0	0.0%
TRANSFERS IN	583,806	680,495	683,473	341,737	680,495	737,513	7.9%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	(34,156)	16,291	(63,586)	(12,231)	(442)	(42,144)	33.7%
BALANCE AT BEGINNING OF YEAR	674,465	640,309	498,811	656,600	656,600	656,158	31.5%
ENCUMBERED	70,090	13,281		40,239			
BALANCE AT END OF YEAR	570,219	643,319	435,225	604,130	656,158	614,013	41.1%

2026 Projected Ending Fund Balance as a percentage of expenditures and transfers out: 47%

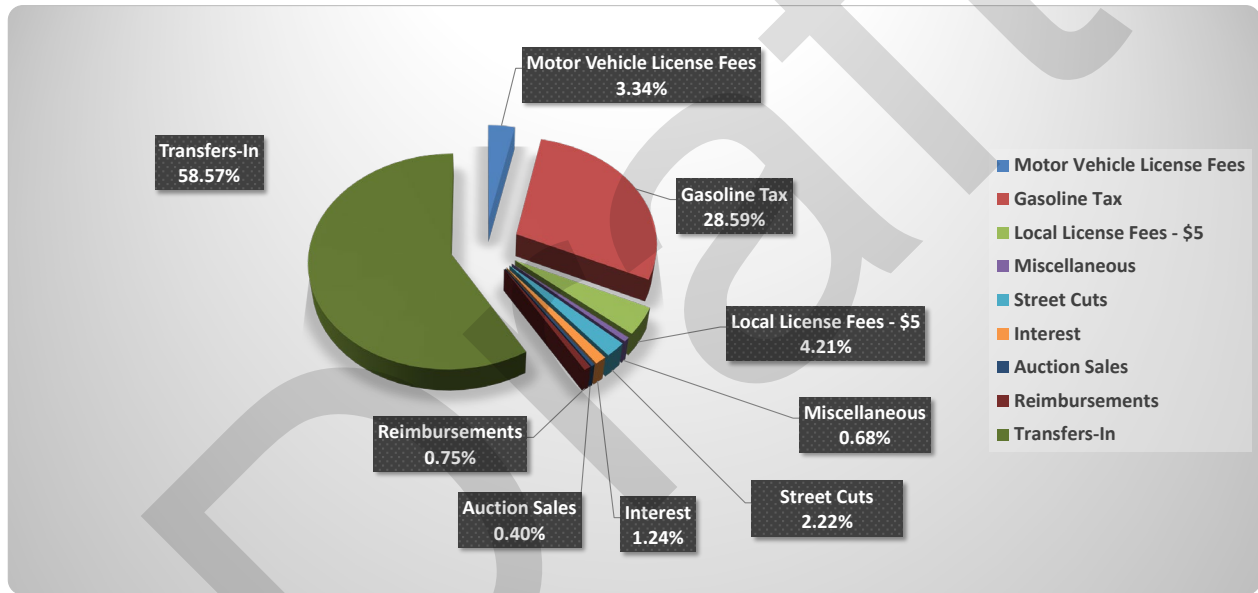


SUMMARY OF RECEIPTS

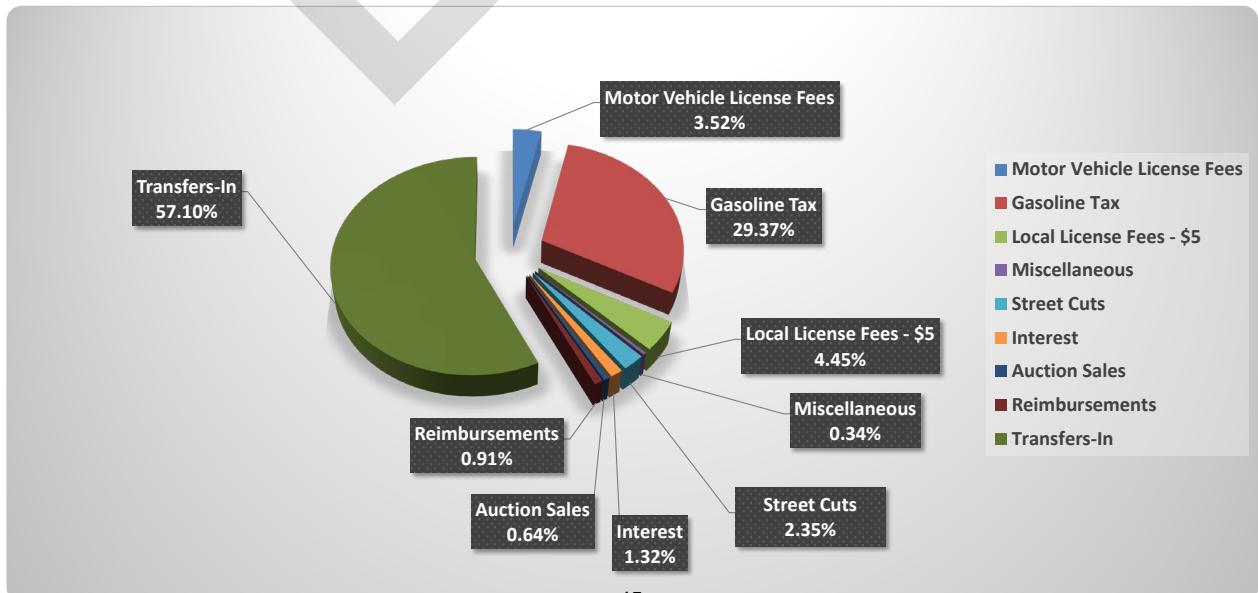
Fund: Street
Code: 122

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40407	Motor Vehicle License Fees	39,212	40,110	40,000	25,756	42,000	42,000	5.0%
40408	Gasoline Tax	358,094	359,215	350,000	175,568	350,000	360,000	2.9%
40409	Local License Fees - \$5	51,343	52,672	53,000	22,179	53,000	53,000	0.0%
40608	Auction Sales				7,663	7,663	5,000	
40617	Miscellaneous	11,544	8,315	9,500	1,895	4,000	8,500	-10.5%
40633	Street Cuts	23,833	21,350	20,000	25,152	28,000	28,000	40.0%
41101	Interest	12,285	22,085	16,362	10,156	15,774	15,620	-4.5%
41214	Grants - Other	11,000						
41222	Reimbursements	9,844	19,999	9,500	10,838	10,838	9,500	0.0%
	RECEIPTS	517,156	523,746	498,362	279,207	511,275	521,620	4.7%
	Transfers-in from:							
42110	General Fund	552,621	647,723	647,723	323,862	647,723	700,000	8.1%
42130	Parking Fund	31,185	32,772	35,750	17,875	32,772	37,513	4.9%
	TRANSFERS	583,806	680,495	683,473	341,737	680,495	737,513	7.9%
	TOTAL REVENUE	1,100,962	1,204,241	1,181,835	620,943	1,191,770	1,259,133	6.5%

2025 Budgeted Street Fund Revenues



2024 Projected Street Fund Revenues

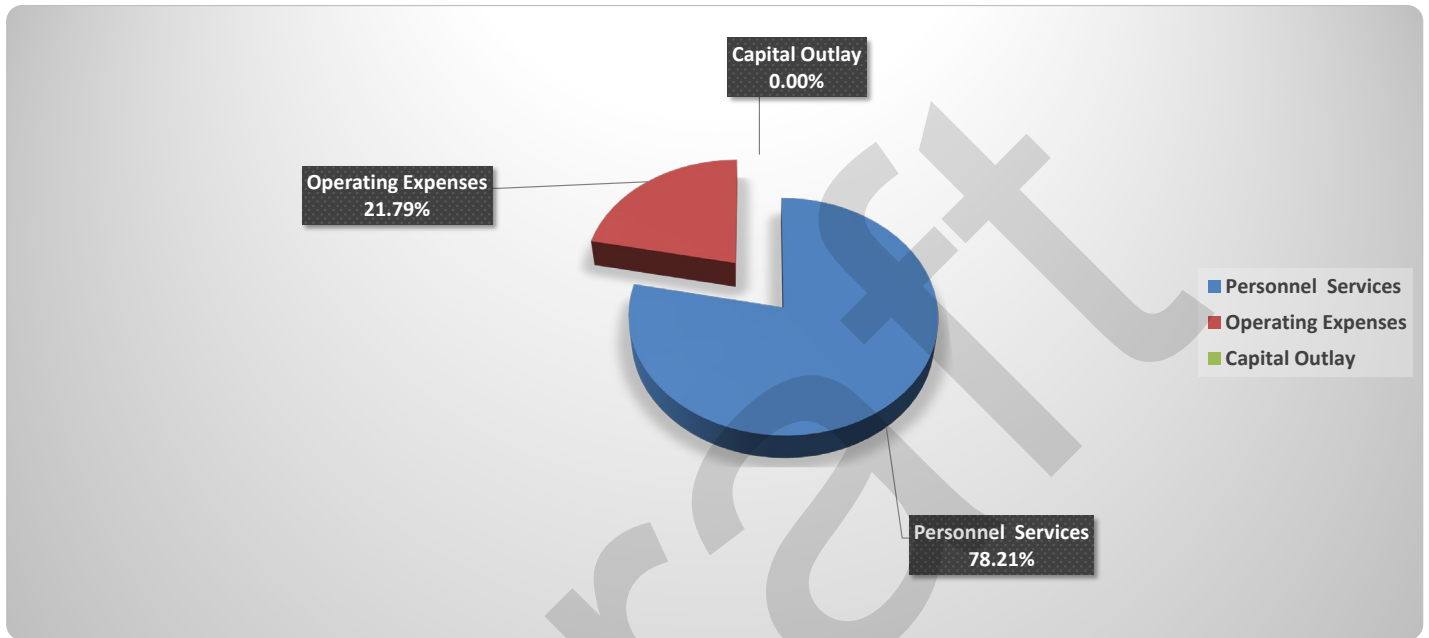


SUMMARY OF EXPENDITURES

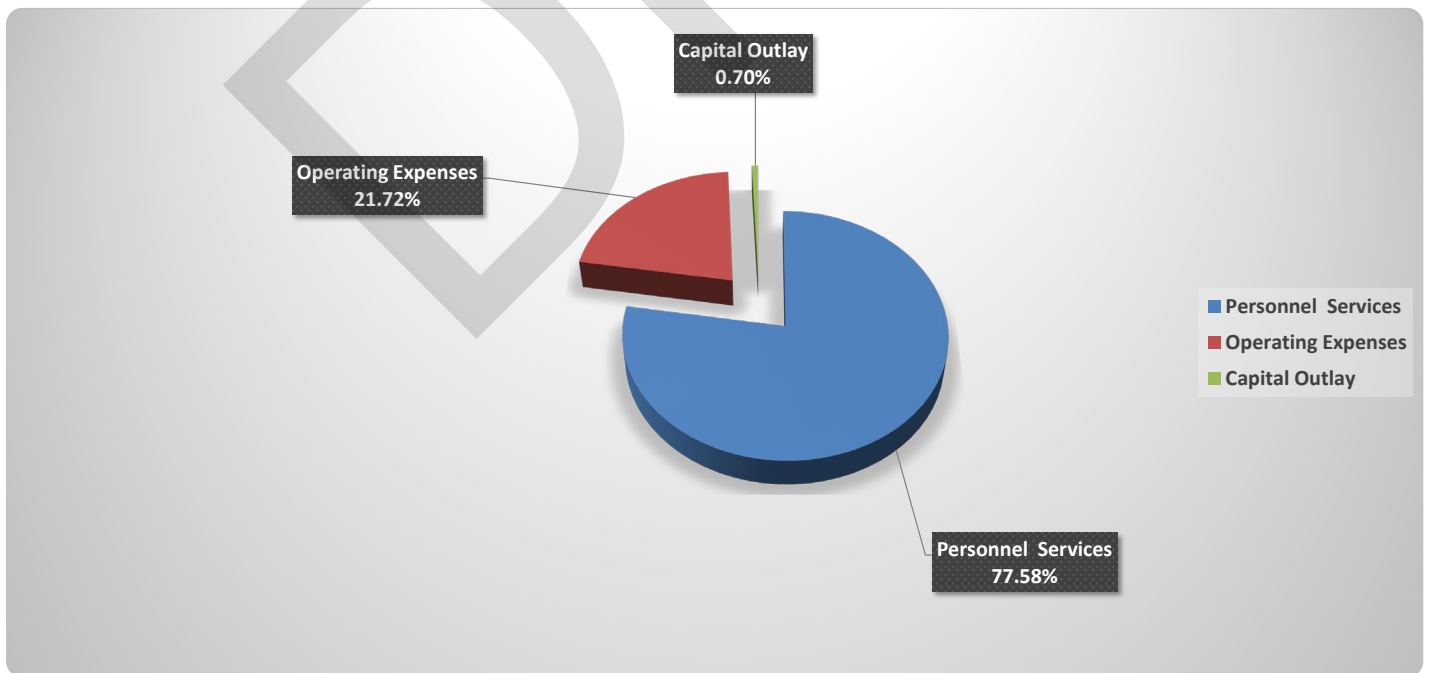
Fund: Street
Code: 122

Account Number	Description	2024 Actual	2025 Actual	2026 Budget	2026 June	2026 Projected	2027 Budget	% Over 2026
720	Street Maintenance	1,041,276	1,137,960	1,245,421	624,858	1,183,897	1,301,278	4.5%
52340	Contracted Services (Contingency)							
52520	Equipment	93,841	49,990	0	8,316	8,316	0	0.0%
999.53130	Transfer to Parking Fund							
TOTAL EXPENDITURES		1,135,117	1,187,950	1,245,421	633,174	1,192,213	1,301,278	4.5%

2025 Budgeted Street Fund Expenditures



2024 Projected Street Fund Expenditures



Fund: Street
Division: Transportation
Code: 122.720

DEPARTMENT: Street Maintenance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	569,552	602,978	619,949	319,707	619,949	659,878	6.4%
52111	Overtime	11,827	17,339	59,301	10,657	18,000	63,167	6.5%
52120	Personnel Benefits	262,988	272,309	286,978	146,186	286,978	294,669	2.7%
	TOTAL	844,367	892,626	966,228	476,550	924,927	1,017,714	5.3%

OPERATING EXPENSES

52310	Uniform	5,139	7,379	7,000	2,741	6,000	7,000	0.0%
52311	Electric Service	1,350	1,560	4,301	823	2,000	6,069	41.1%
52313	Telephone	1,409	1,447	1,500	663	1,450	1,500	0.0%
52330	Training & Travel	208	1,621	1,200	260	750	1,200	0.0%
52340	Contracted Services	6,781	6,032	2,500	4,785	7,000	2,500	0.0%
52350	General Liability Insurance	23,675	27,392	27,392	14,325	29,995	29,995	9.5%
52370	Printing & Reproduction			200		100	200	0.0%
52383	Composting		625	3,000	995	3,000	3,000	0.0%
52411	Postage	2	1	50		25	50	0.0%
52420	Operating Supplies	37,558	31,231	22,900	15,062	31,000	22,900	0.0%
52430	Vehicle Maintenance	23,124	43,376	28,400	18,960	37,000	28,400	0.0%
52440	Small Tools & Equipment			500	229	500	500	0.0%
52450	Materials	61,302	91,683	115,250	70,849	100,000	115,250	0.0%
52470	Fuel	36,361	32,864	65,000	18,468	40,000	65,000	0.0%
52490	Refunds		125		150	150		0.0%
	TOTAL	196,910	245,335	279,193	148,308	258,970	283,564	1.6%

CAPITAL OUTLAY

52520	Equipment	93,841	49,990		8,316	8,316		0.0%
	TOTAL	93,841	49,990	0	8,316	8,316	0	0.0%

TOTAL EXPENDITURES	1,135,117	1,187,950	1,245,421	633,174	1,192,213	1,301,278	4.5%
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PERSONNEL

- (1) FT Service Director, 30%
- (1) FT Deputy Service Director 20% (Street Resurfacing)
- (1) FT Street & Maintenance Manager, 80%
- (1) FT Grounds Maintenance Supervisor, 30%
- (1) FT Street Operations Specialist, 25%
- (2) FT Service Worker III, 100%
- (2) FT Service Worker III, 50%
- (3) FT Service Worker II, 100%
- (2) FT Service Worker I, 50%
- (1) FT Environmental Specialist, 10%

OPERATING EXPENDITURES

Materials include road de-icing salt; gravel; asphalt; sealer for road construction and repair, street sign replacement

SUMMARY OF BALANCES

Fund: State Highway Improvement Fund
Code: 123

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	34,038	35,966	38,377	18,449	36,112	36,765	-4.2%
TOTAL EXPENDITURES	20,312	20,200	20,200	14,739	17,000	20,200	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES	13,726	15,766	18,177	3,710	19,112	16,565	-8.9%
BALANCE AT BEGINNING OF YEAR	94,530	108,256	77,685	124,023	124,023	143,135	84.3%
BALANCE AT END OF YEAR	108,256	124,023	95,862	127,733	143,135	159,700	66.6%

SUMMARY OF RECEIPTS

Fund: State Highway Improvement Fund
Code: 123

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40407	Motor Vehicle License Fees	3,179	3,252	3,700	2,088	4,000	3,700	0.0%
40408	Gasoline Tax	29,035	29,126	32,158	14,235	29,000	30,000	-6.7%
41101	Interest	1,824	3,589	2,519	2,126	3,112	3,065	21.7%
41222	Reimbursements							0.0%
TOTAL RECEIPTS		34,038	35,966	38,377	18,449	36,112	36,765	-4.2%

SUMMARY OF EXPENDITURES

Division: Transportation
Code: 123.730

DEPARTMENT: State Highway

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
OPERATING EXPENSES								
52431	Traffic Signal & Street Light Maintenance	5,726	4,662	5,000		2,000	5,000	0.0%
52450	Materials	14,586	15,538	15,200	14,739	15,000	15,200	0.0%
TOTAL EXPENDITURES		20,312	20,200	20,200	14,739	17,000	20,200	0.0%

**Community Development Block Grant Fund
SUMMARY OF BALANCES**

Code: 126

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	131,000	149,102	245,000		131,000	131,000	-46.5%
TOTAL EXPENDITURES	20,000	128,077	185,000	19,102	131,000	131,000	(0)
EXCESS RECEIPTS OVER EXPENDITURES	111,000	21,025	60,000	(19,102)	0	0	-100.0%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS IN	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
ADVANCES IN	0	0	0	0	0	0	0.0%
ADVANCES OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	111,000	21,025	60,000	(19,102)	0	0	-100.0%
BALANCE BEGINNING OF YEAR	39,000	149,999	150,001	171,024	171,024	171,024	14.0%
ENCUMBERED							
BALANCE END OF YEAR	149,999	171,024	210,001	151,922	171,024	171,024	-18.6%

SUMMARY OF RECEIPTS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40283.018	CDBG Butler County 2018 Grant							
40283.019	CDBG Butler County 2019 Grant							
40283.020	CDBG Butler County 2020 Grant							
40283.021	CDBG Butler County 2021 Grant							
40283.022	CDBG Butler County 2022 Grant	131,000						
40283.023	CDBG Butler County 2023 Grant		130,000					
40283.024	CDBG Butler County 2024 Grant		19,102	114,000				
40283.025	CDBG Butler County 2025 Grant			131,000		131,000		
40283.026	CDBG Butler County 2026 Grant						131,000	
	TOTAL	131,000	149,102	245,000	0	131,000	131,000	-46.5%

**Community Development Block Grant Fund
SUMMARY OF EXPENDITURES**

Division: Community Environment
Code: 126.370

DEPARTMENT: CDBG

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
2018 Grant Projects								
60014	2018 CDBG							
2019 Grant Projects								
60015	2019 CDBG							
2020 Grant Projects								
60016	2020 CDBG							
2021 Grant Projects								
60017	2021 CDBG							
2022 Grant Projects								
60018	2022 CDBG	20,000						
2023 Grant Projects								
60019	2023 CDBG		128,077					
2024 Grant Projects								
60020	2024 CDBG			54,000	19,102			
2025 Grant Projects								
60021	2025 CDBG			131,000		131,000		
2026 Grant Projects								
60022	2026 CDBG						131,000	
TOTAL EXPENDITURES		20,000	128,077	185,000	19,102	131,000	131,000	-29.2%

2026 Grant Projects Leonard Howell Shelter/Barkum Park Shade -\$50,000
Replacement of City Playgrounds-\$50,000

**Community Development Block Grant Loan Fund
SUMMARY OF BALANCES**

Code: 128

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	84,650	38,510	31,216	20,228	32,748	31,957	2.4%
TOTAL EXPENDITURES	0	0	160,000	0	0	160,000	0.0%
EXCESS RECEIPTS OVER EXPENDITURES	84,650	38,510	(128,784)	20,228	32,748	(128,043)	0.6%
BALANCE BEGINNING OF YEAR	586,528	671,178	424,798	709,688	709,688	742,436	74.8%
BALANCE END OF YEAR	671,178	709,688	296,014	729,915	742,436	614,393	107.6%

SUMMARY OF RECEIPTS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40653	Loan Fee							0.0%
41033	Patterson Café							0.0%
41036	Moon Co Op	14,400	14,400	14,400	7,200	14,400	14,400	0.0%
41038	Hush Intimate Apparel							0.0%
41039	Root Yoga							0.0%
41040	Books & Brew	54,831						0.0%
41041	Books & Brew COVID-19	313						0.0%
41042	Red Ox Drive Thru COVID-19	1,250	1,354	520	521	521		-100.0%
41043	Village West Framing Thru COVID-19	2,188	429					0.0%
41101	Interest	11,668	22,327	16,296	12,507	17,827	17,557	7.7%
41201	Contributions							0.0%
41216	Escrow for Seaview							0.0%
TOTAL RECEIPTS		84,650	38,510	31,216	20,228	32,748	31,957	2.4%

SUMMARY OF EXPENDITURES

Division: Community Environment
Code: 128.400

DEPARTMENT: CDBG Revolving Loan

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
52331	Professional Services							0.0%
52540	Loan			160,000			160,000	0.0%
TOTAL EXPENDITURES		0	0	160,000	0	0	160,000	0.0%

REVOLVING LOAN FUNDS

The City of Oxford and the Oxford Community Improvement Corporation (OCIC) have low interest loan funds available for existing and start-up businesses located within the Talawanda School District boundaries. This is the only point of eligibility for applying for the loan. and start-up businesses located within the Talawanda School District boundaries.

The OCIC Revolving Loan Funds (RLF) can be used for the acquisition or renovation of real property, acquisition and installation of equipment, and the acquisition of inventory as well as working capital.

The OCIC requires the creation of at least one(1) job for every \$35,000.00 requested. At least 51% of the new or retained jobs must be filled with low-to-moderate income employees.

Applicants must be credit worthy and able to assure repayment of the funds. The OCIC considers business experience, market and community demand, and the ability to repay the loan as the primary points of consideration.

STATUS OF EXISTING LOANS

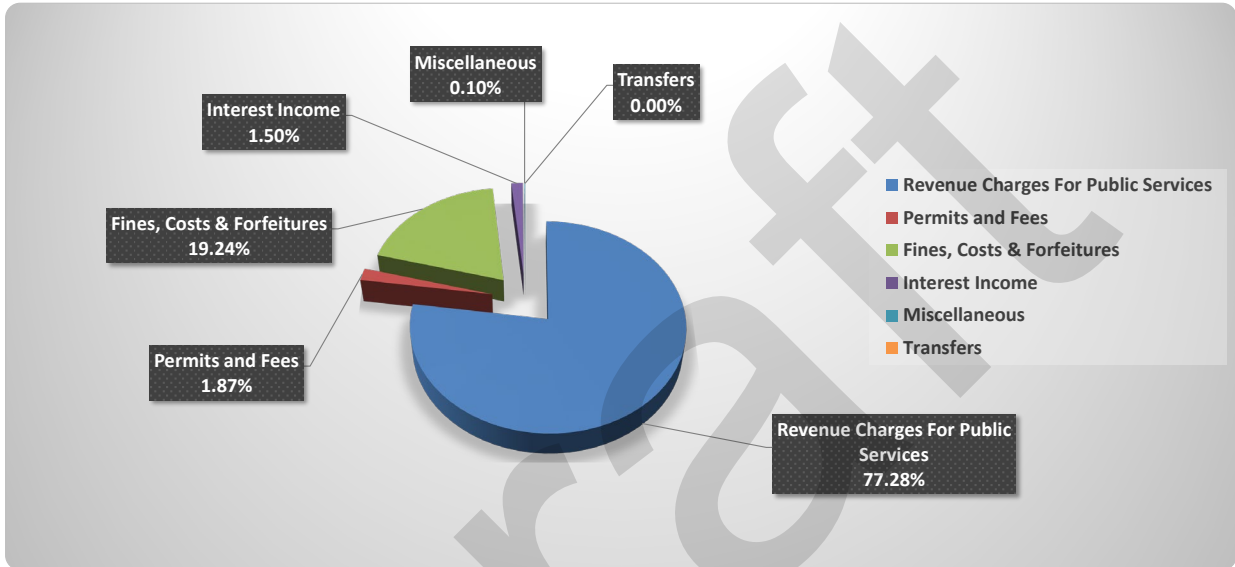
All loans are up-to-date.

TOTAL PARKING

Parking Control

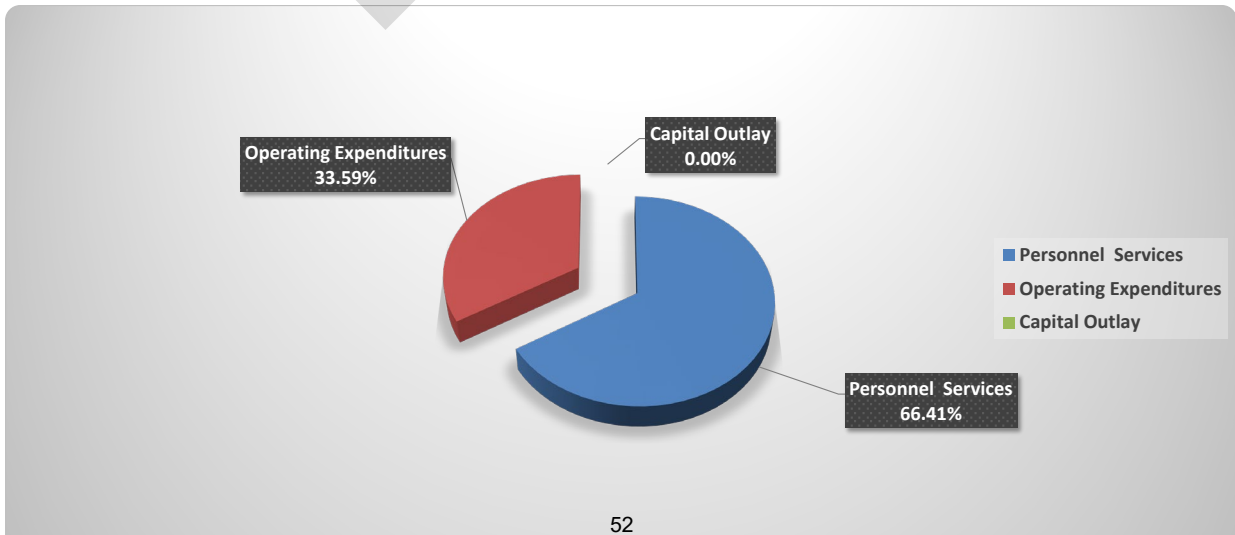
Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2,025
Charges For Public Services	688,402	620,323	752,000	378,407	718,000	743,000	-1.2%
Permits and Fees	19,164	17,070	18,000	8,726	16,500	18,000	0.0%
Fines, Costs & Forfeitures	202,213	184,852	200,000	86,094	165,000	185,000	-7.5%
Interest Income	16,113	36,288	32,917	10,114	14,680	14,458	-56.1%
Miscellaneous	2,869	4,115	4,000	758	900	1,000	-75.0%
Transfers	0	0	0	0	0	0	0.0%
Advances	0	0	0	0	0	0	0.0%
Total Revenues	928,761	862,648	1,006,917	484,098	915,080	961,458	-4.5%



Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Personnel Services	404,711	413,556	452,745	221,484	441,512	485,819	7.3%
Operating Expenditures	191,293	188,549	242,722	106,810	245,177	245,681	1.2%
Capital Outlay	0	0	0	0	0	0	0.0%
Transfers	420,453	395,531	201,713	108,357	201,713	232,183	
Advances	0	0	0	0	0	0	
Total Expenditures	1,016,458	997,636	897,180	436,650	888,402	963,683	7.4%
Increase/(Decrease) of Fund Balance	(87,697)	(134,989)	109,738	47,448	26,678	(2,225)	



SUMMARY OF BALANCES

Fund: Parking

Code: 130

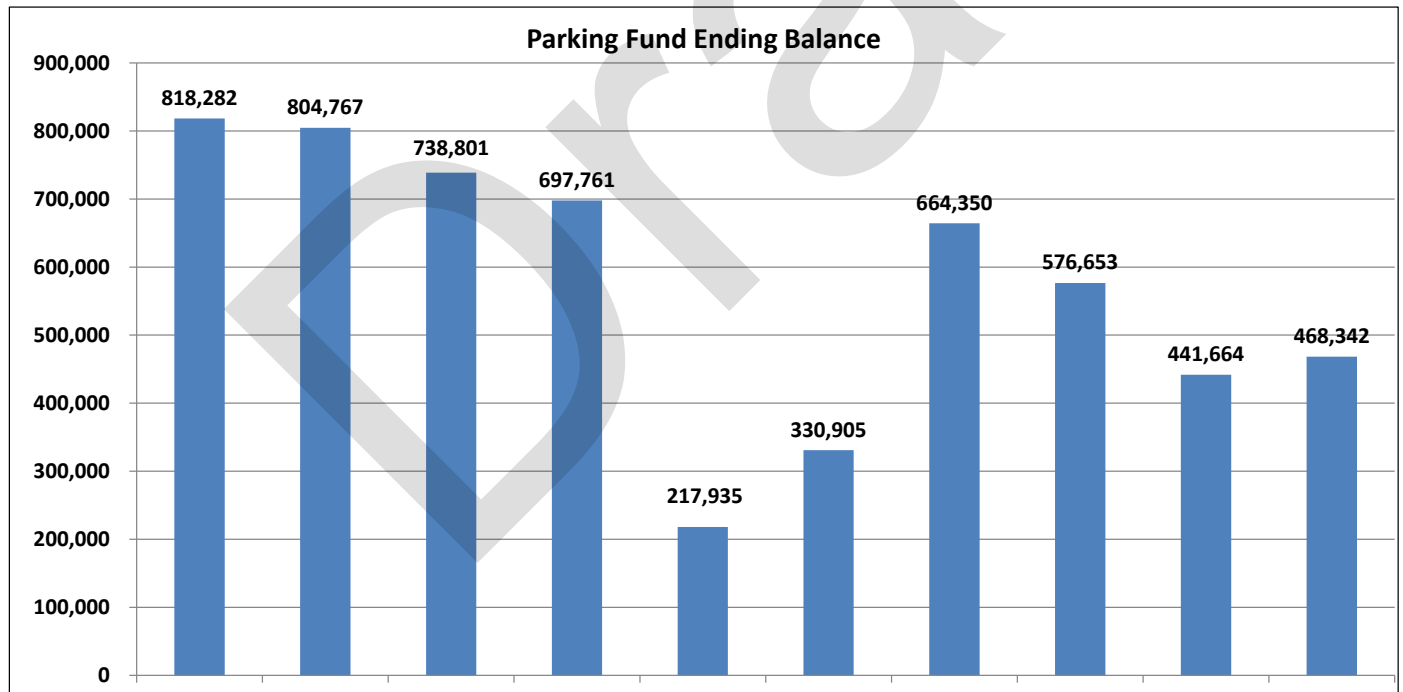
	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	928,761	862,648	1,006,917	484,098	915,080	961,458	-4.5%
TOTAL EXPENDITURES	596,005	602,105	695,467	328,294	686,689	731,500	5.2%
NET OPERATIONS	332,756	260,542	311,451	155,804	228,391	229,958	-26.2%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
ADVANCES IN	0	0	0	0	0	0	
ADVANCES OUT	0	0	0	0	0	0	
TRANSFERS IN	0	0	0	0	0	0	0.0%
TRANSFERS OUT	420,453	395,531	201,713	108,357	201,713	232,183	15.1%
NET INCOME (DEFICIT)	(87,697)	(134,989)	109,738	47,448	26,678	(2,225)	-102.0%
BALANCE AT BEGINNING OF YEAR	664,350	576,653	407,706	441,664	441,664	468,342	14.9%
ENCUMBERED		2,512		79,152			
BALANCE AT END OF YEAR	576,653	439,152	517,444	409,959	468,342	466,117	-9.9%

The 2026 budget includes the repayment to the CIP fund for the parking garage loan of:

110,000

2026 Projected Ending Fund Balance as a percentage of expenditures and transfers out:

48%



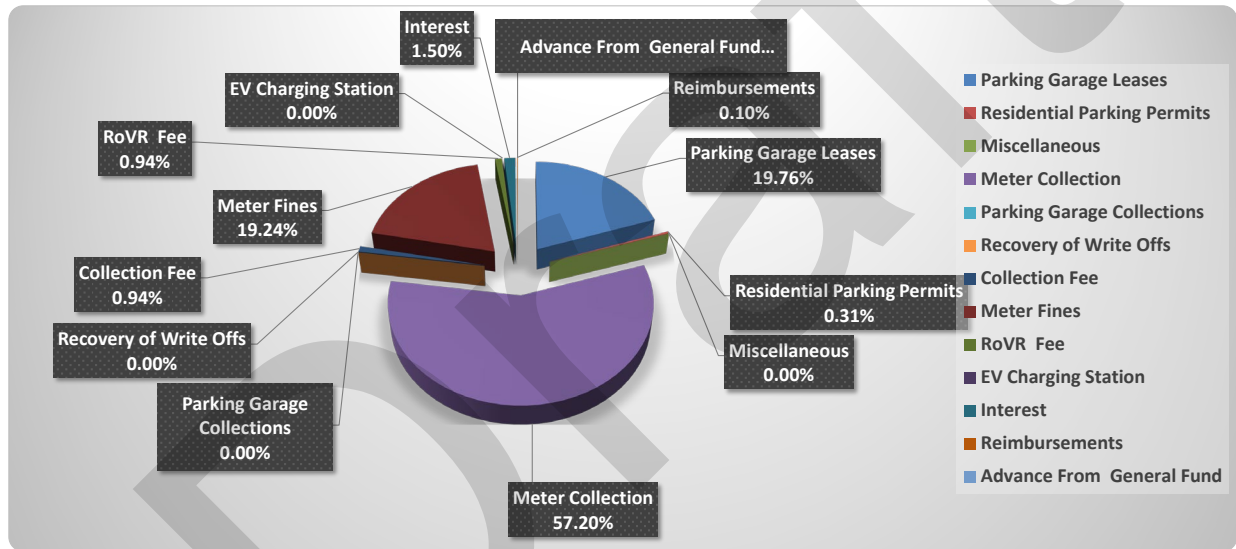
SUMMARY OF RECEIPTS

Fund: Parking

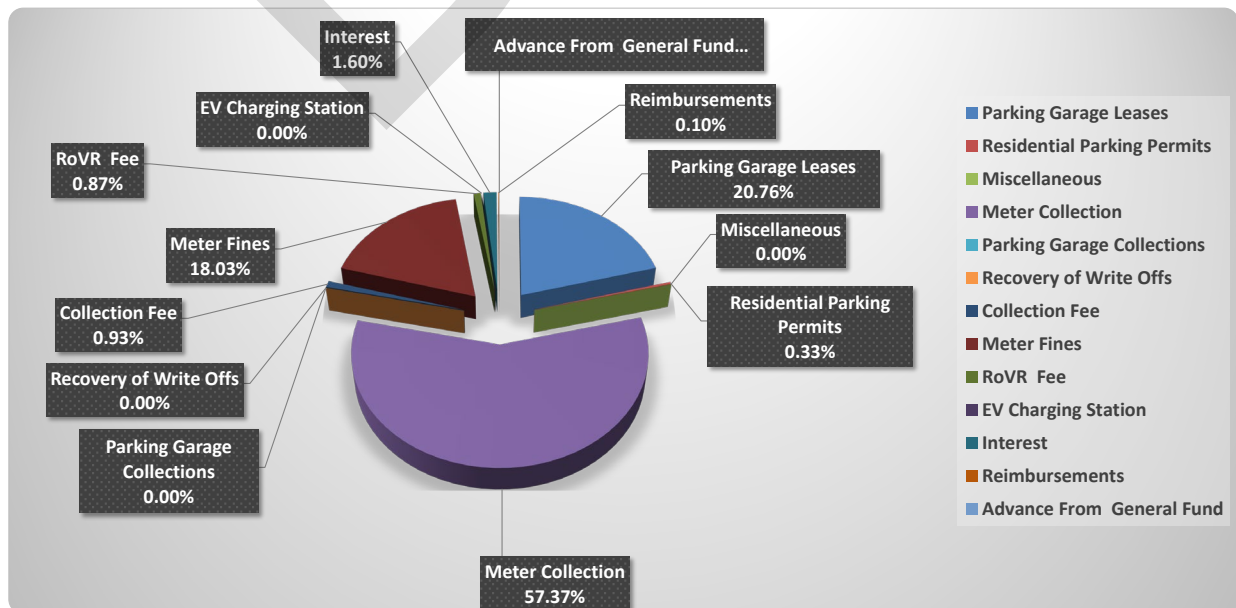
Code: 130

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40615	Parking Garage Leases	111,898	60,011	165,000	103,575	190,000	190,000	15.2%
40616	Residential Parking Permits	3,402	3,135	3,000	261	3,000	3,000	0.0%
40617	Miscellaneous	75	50					0.0%
40634	Meter Collections	564,921	555,068	575,000	274,570	525,000	550,000	-4.3%
40635	Parking Garage Collections	0	0	500		0	0	-100.0%
40649	Recovery of Write Offs	4,777	2,068	5,000		0	0	-100.0%
40650	Collection Fees	9,686	8,467	9,000	4,532	8,500	9,000	0.0%
40804	Meter Fines	202,213	184,852	200,000	86,094	165,000	185,000	-7.5%
40808	RoVR Fees	9,478	8,603	9,000	4,194	8,000	9,000	0.0%
40810	EV Charging Station	3,405	40	3,500	1			-100.0%
41101	Interest	16,113	36,288	32,917	10,114	14,680	14,458	-56.1%
41222	Reimbursements	2,794	4,065	4,000	758	900	1,000	-75.0%
	RECEIPTS	928,761	862,648	1,006,917	484,098	915,080	961,458	-4.5%
43110	Advance From General Fund	0	0	0	0	0	0	
42122	Transfer from Street Fund	0	0	0	0	0	0	0.0%
	TRANSFERS/ADVANCES	0	0	0	0	0	0	0.0%
	TOTAL REVENUES	928,761	862,648	1,006,917	484,098	915,080	961,458	-4.5%

2026 Budgeted Parking Fund Revenues



2025 Projected Parking Fund Revenues



SUMMARY OF EXPENDITURES

Fund: Parking
Code: 130

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
710	Parking	596,005	602,105	695,467	328,294	686,689	731,500	5.2%
	EXPENDITURES	596,005	602,105	695,467	328,294	686,689	731,500	5.2%
997.55110	Return Advance to General Fund	0	0	0	0	0	0	
	ADVANCES	0	0	0	0	0	0	0.0%
	Transfers To:							
999.53110	General Fund	36,640	37,759	40,963	20,482	40,963	43,170	5.4%
999.53122	Street Fund	31,185	32,772	35,750	17,875	35,750	37,513	4.9%
999.53141	Capital Improvement Fund	110,000		110,000	55,000	110,000	110,000	0.0%
999.53142	Parking Improvement Fund	242,628	325,000	15,000	15,000	15,000	41,500	176.7%
	TRANSFERS	420,453	395,531	201,713	108,357	201,713	232,183	15.1%
TOTAL EXPENDITURES & TRANSFERS & ADVANCES		1,016,458	997,636	897,180	436,650	888,402	963,683	7.4%

TRANSFERS

Starting in 2002, a portion of the excess of revenues over expenses are being transferred to the CIP fund to repay the loan for the parking garage

Parking Lot debt owed to Capital improvement fund at 12/31/2025: **440,000**

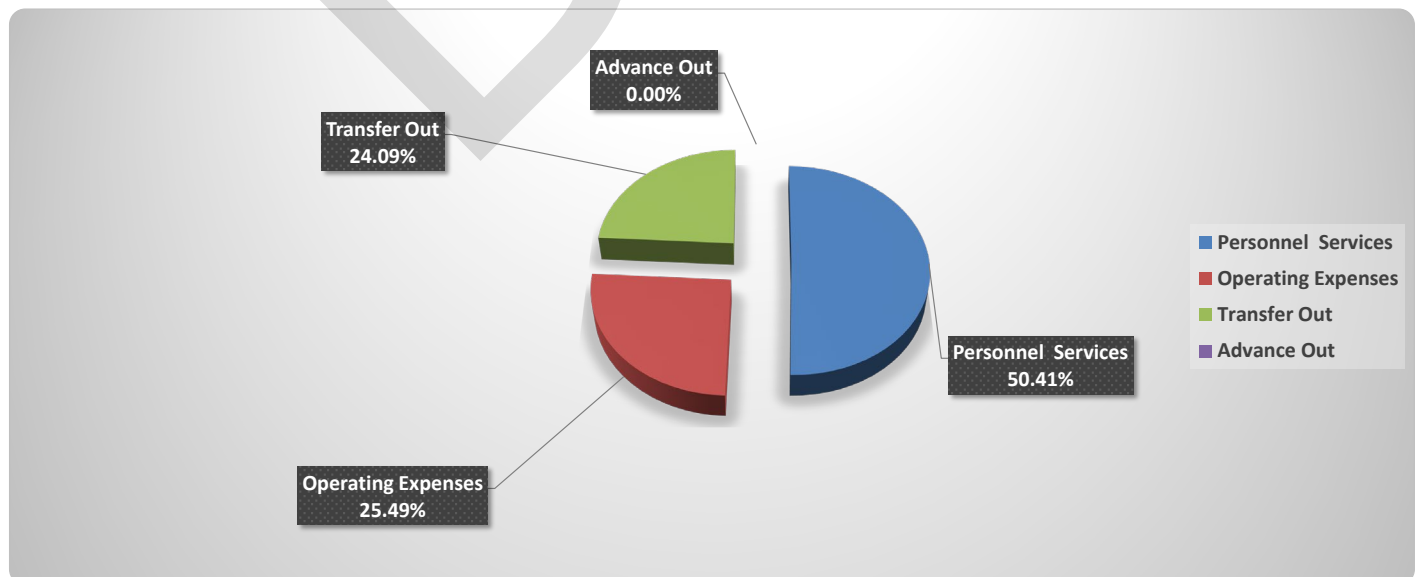
If we can average at least \$110,000 per year, the debt will be paid off in 4 years, in 2029

2026	110,000
2027	110,000
2028	110,000
2029	110,000
	440,000

The Street Fund Transfer based on 3.7% of the Street Fund budgeted Personnel Expenses

The General Fund Transfer based on 4.9% of the Traffic Control, Park & Public Property Maintenance, Municipal Building, City Garage & Engineering budgeted Personnel Expenses

2026 Budgeted Parking Fund Expenditures



Fund: Parking
Division: Transportation
Code: 130.710

DEPARTMENT:

Parking

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	283,214	292,086	317,051	154,770	309,125	345,114	8.9%
52111	Overtime	12,096	9,512	14,142	7,113	13,788	14,618	3.4%
52120	Personnel Benefits	109,152	111,708	118,118	59,476	115,165	122,513	3.7%
52130	Personnel Benefits - Other			3,209		3,209	3,325	3.6%
52140	Uniform Allowance	250	250	225	125	225	250	11.1%
	TOTAL	404,711	413,556	452,745	221,484	441,512	485,819	7.3%

OPERATING EXPENSES

52310	Uniform	2,757	1,995	2,000	411	2,500	2,000	0.0%
52311	Electric Services	5,320	6,061	7,000	4,140	8,000	8,000	14.3%
52313	Telephone	682	637	622	314	700	700	12.5%
52315	Parking Garage Maintenance	2,348	3,337	5,000	1,287	5,000	5,000	0.0%
52329	Bank & Investment Fees	1,200	1,345	1,200	1,050	1,500	1,500	25.0%
52330	Training & Travel	1,577	651	3,000	387	3,000	3,000	0.0%
52340	Contracted Services	141,141	142,378	180,311	84,961	178,000	178,416	-1.1%
52345	Collection Agency Services	1,191	2,142	1,000	3,002	5,000	5,000	400.0%
52350	General Liability Insurance	5,101	5,901	5,901	3,086	6,377	6,377	8.1%
52354	Appraisal Costs	88	88	88			88	0.0%
52355	Claims Paid							0.0%
52370	Printing & Reproduction	3,861	541	5,000	2,331	5,000	5,000	0.0%
52411	Postage	3,401	3,370	3,500	1,675	3,500	3,500	0.0%
52420	Operating Supplies	11,539	6,923	14,500	782	14,000	14,500	0.0%
52430	Vehicle Maintenance	2,983	8,447	5,000	1,369	5,000	5,000	0.0%
52440	Small Tools & Equipment	2,399	616	3,000	198	3,000	3,000	0.0%
52470	Fuel	4,523	4,117	4,600	1,817	4,600	4,600	0.0%
52490	Refunds	1,185		1,000		0	0	-100.0%
	TOTAL	191,293	188,549	242,722	106,810	245,177	245,681	1.2%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	596,005	602,105	695,467	328,294	686,689	731,500	5.2%
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PERSONNEL

2026 Proposed Allocation

	<u>Law Enforcement</u>	<u>Parking</u>
(1) FT Chief	90%	10%
(1) FT Police Lieutenant	90%	10%
(1) FT Police Lieutenant	100%	
(6) FT Police Sergeants	100%	
(21) FT Police Officers	100%	
(1) FT Police Records Specialist	100%	
(1) FT Social Service Liaison	100%	
(1) FT Office Manager	95%	5%
(1) FT Public Safety Assistant (A)	25%	75%
(1) FT Public Safety Assistant (B)	25%	75%
(1) FT Public Safety Assistant (C)	25%	75%
(1) PT Property Custodian	100%	
(4) PT Public Safety Assistant		100%
(6) FT Dispatcher/Clerk	90%	10%
(3) PT Dispatcher/Clerk	90%	10%

CONTRACTED SERVICES

IPS	75,000
Maintenance for Elevator	5,000
Passport	62,100
Vehicle lookup	12,000
Parking Wireless Service	5,500
LPR Platform Fee	10,000
Lexipol	9,211
Miscellaneous	1,500
Total	\$ 180,311

Life Squad Gift Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 210

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40250	EMS Grant							0.0%
41101	Interest	299	497	340	465	778	765	125.0%
41202	Memorial Contributions	16	20,000		845	845		0.0%
TOTAL RECEIPTS		315	20,497	340	1,310	1,623	765	125.0%
TOTAL EXPENDITURES		0	0	0	0	0	0	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		315	20,497	340	1,310	1,623	765	125.0%
CAPITAL IMPROVEMENTS		14,980	0	0	0	0	0	0.0%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)		(14,665)	20,497	340	1,310	1,623	765	125.0%
BALANCE AT BEGINNING OF YEAR		24,697	10,032	24,616	30,529	30,529	32,151	30.6%
ENCUMBERED								
BALANCE AT END OF YEAR		10,032	30,529	24,956	31,838	32,151	32,916	31.9%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property
Code: 210.151

DEPARTMENT: Emergency Medical Services

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
52330	Training & Travel							0.0%
52420	Operating Supplies							0.0%
52520	Equipment	14,980						0.0%
TOTAL EXPENDITURES		14,980	0	0	0	0	0	0.0%

**Affordable Housing Trust Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds

Code: 212

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40223	Short Term Rental Tax	27,158	30,336	28,000	12,041	30,000	28,000	0.0%
40251	Grant Revenue - Interact for Health					90,000	48,600	100.0%
41101	Interest	352	1,547	816	1,400	2,000	1,457	78.5%
41222	Reimbursements	406						
TOTAL RECEIPTS		27,916	31,883	28,816	13,441	122,000	78,057	170.9%
TOTAL EXPENDITURES		406	7,200	23,200	42,039	122,039	71,800	209.5%
EXCESS OF RECEIPTS OVER EXPENDITURES		27,510	24,683	5,616	(28,598)	(39)	6,257	11.4%
CAPITAL IMPROVEMENTS		0	0	0	0	0	0	0.0%
TRANSFERS IN		0	34,191	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)		27,510	58,873	20,007	(28,598)	(39)	6,257	-68.7%
BALANCE AT BEGINNING OF YEAR		2,781	30,291	7	89,165	89,165	89,126	1273121.7%
ENCUMBERED			16,000					
BALANCE AT END OF YEAR		30,291	73,165	20,014	60,567	89,126	95,382	376.6%

SUMMARY OF EXPENDITURES

**Division: Community Environment
Code: 212.310**

DEPARTMENT: Planning

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
52494	Housing Trust	406	7,200	23,200	42,039	42,039	23,200	0.0%
52497	Housing Stability - TOPSS					50,000	25,000	100.0%
52498	Housing Legal Fund - TOPSS					20,000	11,800	100.0%
52499	Home Communications Program					10,000	11,800	100.0%
TOTAL EXPENDITURES		406	7,200	23,200	42,039	122,039	71,800	209.5%

HOUSING TRUST

GovOS - Short Term Rental Software
AirDNA

Short Term Rental Tax is the new revenue source for the fund beginning 2023

**Law Enforcement Trust Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds

Code: 410

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40252	ARRA Jag Grant							0.0%
40254	Butler County LETF Distribution		1,319	5,000	9,638	9,638	5,000	0.0%
40314	State of Ohio Dist CBP		44,321					
40608	Auction Sales							0.0%
40802	Fines	1,350		1,500	730	730	1,500	0.0%
41101	Interest	662	1,380	673	1,138	1,690	1,665	147.2%
41201	Contributions	929		2,000	686	686		-100.0%
41222	Reimbursements		4,230	4,000		487		-100.0%
TOTAL RECEIPTS		2,941	51,250	13,173	12,191	13,231	8,165	-38.0%
TOTAL EXPENDITURES		10,159	12,540	8,400	3,863	8,009	9,000	7.1%
TOTAL CAPITAL IMPROVEMENTS		11,501	6,556	0	0	0	0	0.0%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		(18,719)	32,154	4,773	8,328	5,222	(835)	-117.5%
BALANCE AT BEGINNING OF YEAR		47,451	28,732	36,292	60,886	60,886	66,108	82.2%
ENCUMBERED								
BALANCE AT END OF YEAR		28,732	60,886	41,065	69,214	66,108	65,273	58.9%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property
Code: 410.110

DEPARTMENT:

Law Enforcement

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
OPERATING EXPENSES								
52420	Operating Supplies	10,159	12,540	8,400	3,863	8,009	9,000	7.1%
52490	Refunds							0.0%
52520	Equipment	11,501	6,556					0.0%
999.53110	Transfer to the General Fund							0.0%
TOTAL EXPENDITURES		21,660	19,096	8,400	3,863	8,009	9,000	7.1%

OPERATING EXPENSES

Replacement Vests (SRT and Police) 9,000

**Enforcement and Education Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds

Code: 412

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40252	ARRA Jag Grant							0.0%
40289	CPT Reimbursement		13,851					0.0%
40802	Fines	235		500				-100.0%
41101	Interest	2,200	3,980	2,893	1,916	2,938	2,075	-28.3%
41222	Reimbursements							0.0%
TOTAL RECEIPTS		2,435	17,831	3,393	1,916	2,938	2,075	-38.8%
TOTAL EXPENDITURES		4,190	17,035	7,000	17,400	17,400	7,000	0.0%
TOTAL CAPITAL IMPROVEMENTS		0	0	30,000	20,159	30,000	18,000	-40.0%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		(1,755)	796	(33,607)	(35,643)	(44,462)	(22,925)	31.8%
BALANCE AT BEGINNING OF YEAR		122,373	120,618	112,821	121,414	121,414	76,952	-31.8%
ENCUMBERED		14,928	14,892					
BALANCE AT END OF YEAR		105,690	106,522	79,214	85,771	76,952	54,027	-31.8%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property
Code: 412.110

DEPARTMENT:

Law Enforcement

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
OPERATING EXPENSES								
52330	Training & Travel	4,190	17,035	5,000			5,000	0.0%
52420	Operating Supplies			2,000	17,400	17,400	2,000	0.0%
52432	Alcohol Education							0.0%
52520	Equipment			30,000	20,159	30,000	18,000	-40.0%
TOTAL EXPENDITURES		4,190	17,035	37,000	37,559	47,400	25,000	-32.4%

OPERATING EXPENSES

Respect for Law Camp 2,000

EQUIPMENT

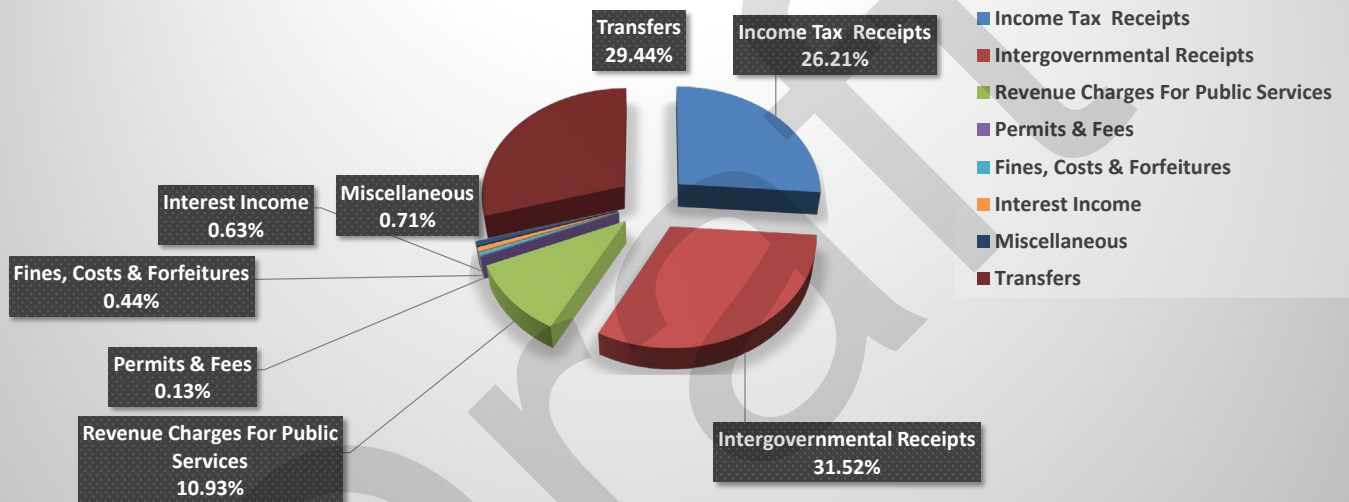
Police Tablets 18,000

TOTAL FIRE & EMS FUND

Fire & EMS

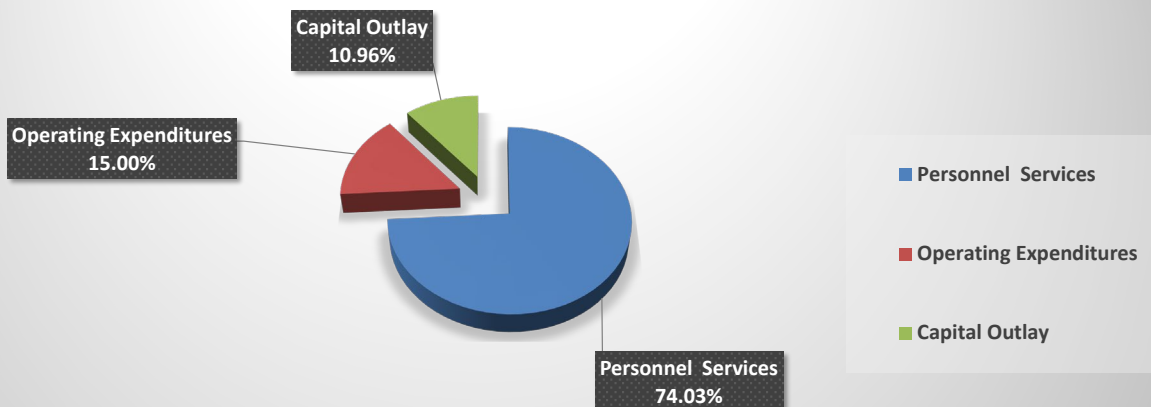
Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Income Tax Receipts	1,389,389	1,429,422	1,406,100	778,448	1,556,900	1,486,600	5.7%
Intergovernmental Receipts	194,863	325,785	1,618,000	764,535	1,659,540	1,788,000	10.5%
Revenue Charges For Public Services	552,839	524,570	561,000	396,339	623,609	620,000	10.5%
Permits & Fees	10,800	13,425	7,500	5,175	8,500	7,500	0.0%
Fines, Costs & Forfeitures	50,250	13,000	20,000	17,000	27,000	25,000	25.0%
Interest Income	29,523	28,170	21,116	18,321	41,840	35,570	68.5%
Miscellaneous	42,286	44,446	35,000	33,730	40,000	40,000	14.3%
Transfers	20,000	400,000	1,670,000	835,000	1,670,000	1,670,000	0.0%
Total Revenues	2,289,950	2,778,818	5,338,716	2,848,549	5,627,389	5,672,670	6.3%



Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Personnel Services	2,304,358	2,752,043	3,552,083	1,497,173	3,203,000	4,108,463	15.7%
Operating Expenditures	553,859	509,828	809,440	278,354	703,191	832,691	2.9%
Capital Outlay	0	273,297	201,850	26,838	51,850	608,500	201.5%
Total Expenditures	2,858,217	3,535,168	4,563,373	1,802,365	3,958,041	5,549,654	21.6%
Increase/(Decrease) of Fund Balance	(568,267)	(756,350)	775,343	1,046,184	1,669,347	123,016	

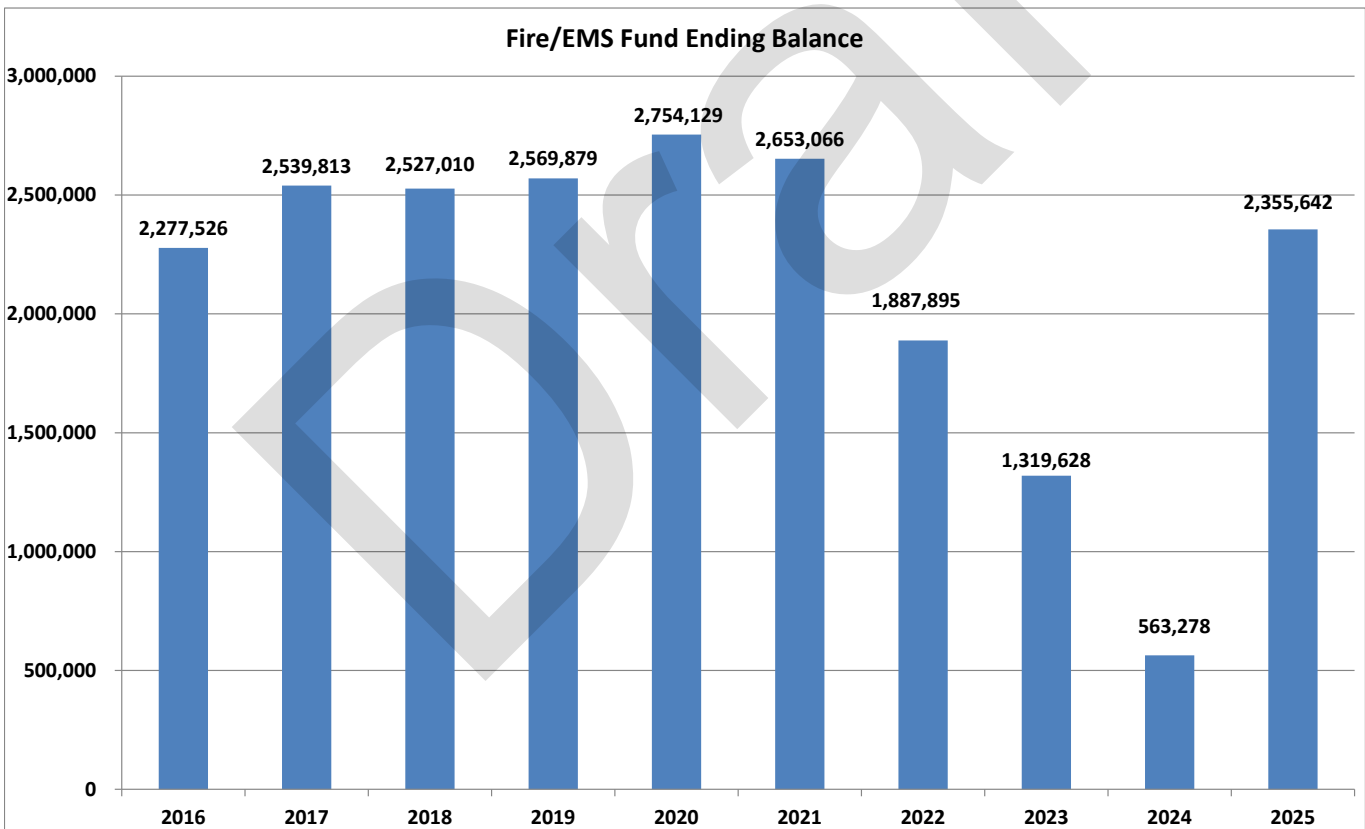


**Fire & EMS Fund
Summary Of Balances**

Fund: 418

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	2,269,950	2,378,818	3,668,716	2,013,549	3,957,389	4,002,670	9.1%
TOTAL EXPENDITURES	2,858,217	3,261,871	4,361,523	1,775,527	3,906,191	4,941,154	13.3%
EXCESS RECEIPTS OVER EXPENDITURES	(588,267)	(883,053)	(692,807)	238,021	51,197	(938,484)	-35.5%
CAPITAL IMPROVEMENTS	0	(273,297)	(201,850)	(26,838)	(51,850)	(608,500)	-201.5%
TRANSFERS IN	20,000	400,000	1,670,000	835,000	1,670,000	1,670,000	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
ADVANCES IN	0	0	0	0	0	0	0.0%
ADVANCES OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	(568,267)	(756,350)	775,343	1,046,184	1,669,347	123,016	-84.1%
BALANCE BEGINNING OF YEAR	1,887,895	1,319,628	1,776,906	563,278	563,278	2,232,626	25.6%
ENCUMBERED	260,349	68,906		193,386			
BALANCE END OF YEAR	1,059,279	494,373	2,552,249	1,416,077	2,232,626	2,355,642	-7.7%

Fund created in 2011 as a result of the passage of Issue 15 a .25% income tax to support Fire and EMS services

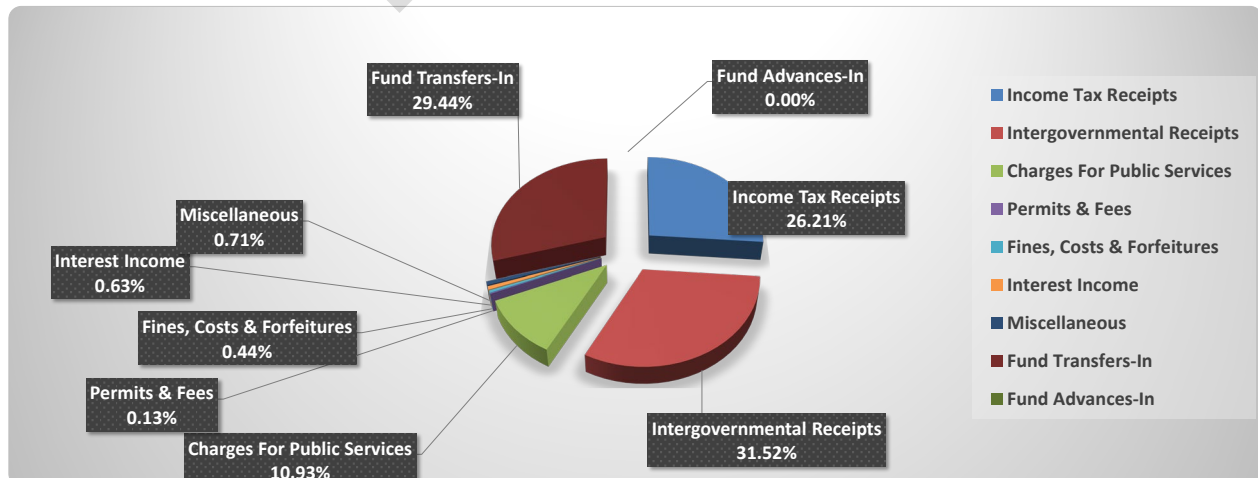


SUMMARY OF RECEIPTS

Fund: Fire & EMS
Code: 418

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
INCOME TAX RECEIPTS								
40201	Income Tax	1,389,389	1,429,422	1,406,100	778,448	1,556,900	1,486,600	5.7%
	TOTAL	1,389,389	1,429,422	1,406,100	778,448	1,556,900	1,486,600	5.7%
INTERGOVERNMENTAL RECEIPTS								
40249	EMAC Reimbursement							0.0%
40258	Fire & Life Squad Grants		4,180		4,540	4,540	4,000	100.0%
40265	Oxford Township Contribution	79,000	237,000	200,000		200,000	200,000	0.0%
40268	Milford Township Contribution	26,000	28,000	60,000	30,000	60,000	225,000	275.0%
40271	M.U. Contribution Equipment							0.0%
40296	M.U. Reimbursement Labor Athletic Events	66,663	46,205	66,000	72,595	95,000	67,000	1.5%
40297	M.U. Reimbursement Equipment Athletic Events	23,200	10,400	22,000	22,400	30,000	22,000	0.0%
40300	Miami In Lieu of Taxes Contribution			1,270,000	635,000	1,270,000	1,270,000	0.0%
40311	Local Government Safety Capital Grant							0.0%
40533	US HHS Stimulus							0.0%
	TOTAL	194,863	325,785	1,618,000	764,535	1,659,540	1,788,000	10.5%
CHARGES FOR PUBLIC SERVICES								
40608	Auction Sales	12,110	3,426					0.0%
40617	Miscellaneous	2,061	350		3,609	3,609		0.0%
40636	EMS Billing	517,089	489,850	535,000	374,177	600,000	600,000	12.1%
40636.001	EMS Billing - Collections	21,579	30,945	26,000	18,553	20,000	20,000	-23.1%
	TOTAL	552,839	524,570	561,000	396,339	623,609	620,000	10.5%
PERMITS & FEES								
40703	Building Permits	10,800	13,425	7,500	5,175	8,500	7,500	0.0%
	TOTAL	10,800	13,425	7,500	5,175	8,500	7,500	0.0%
FINES, COSTS & FORFEITURES								
40807	Civil Offense Citations	50,250	13,000	20,000	17,000	27,000	25,000	25.0%
	TOTAL	50,250	13,000	20,000	17,000	27,000	25,000	25.0%
INTEREST INCOME								
41101	Interest	29,523	28,170	21,116	18,321	41,840	35,570	68.5%
	TOTAL	29,523	28,170	21,116	18,321	41,840	35,570	68.5%
MISCELLANEOUS								
41201	Contributions	2,159	4,160		125			0.0%
41214	Grants - Other							0.0%
41222	Reimbursements	40,127	40,286	35,000	33,605	40,000	40,000	14.3%
	TOTAL	42,286	44,446	35,000	33,730	40,000	40,000	14.3%
	TOTAL RECEIPTS	2,269,950	2,378,818	3,668,716	2,013,549	3,957,389	4,002,670	9.1%
FUND TRANSFERS-IN								
42110	General Fund	20,000	400,000	400,000	200,000	400,000	400,000	0.0%
42428	Fire/EMS Levy Fund			1,270,000	635,000	1,270,000	1,270,000	0.0%
	TRANSFERS TOTAL	20,000	400,000	1,670,000	835,000	1,670,000	1,670,000	0.0%
FUND ADVANCES-IN								
43110	General Fund	0	0	0	0	0	0	0.0%
44416	FEMA Fund							0.0%
	ADVANCES TOTAL	0	0	0	0	0	0	0.0%
	TOTAL REVENUE	2,289,950	2,778,818	5,338,716	2,848,549	5,627,389	5,672,670	6.3%

2026 Budgeted Fire & EMS Receipts

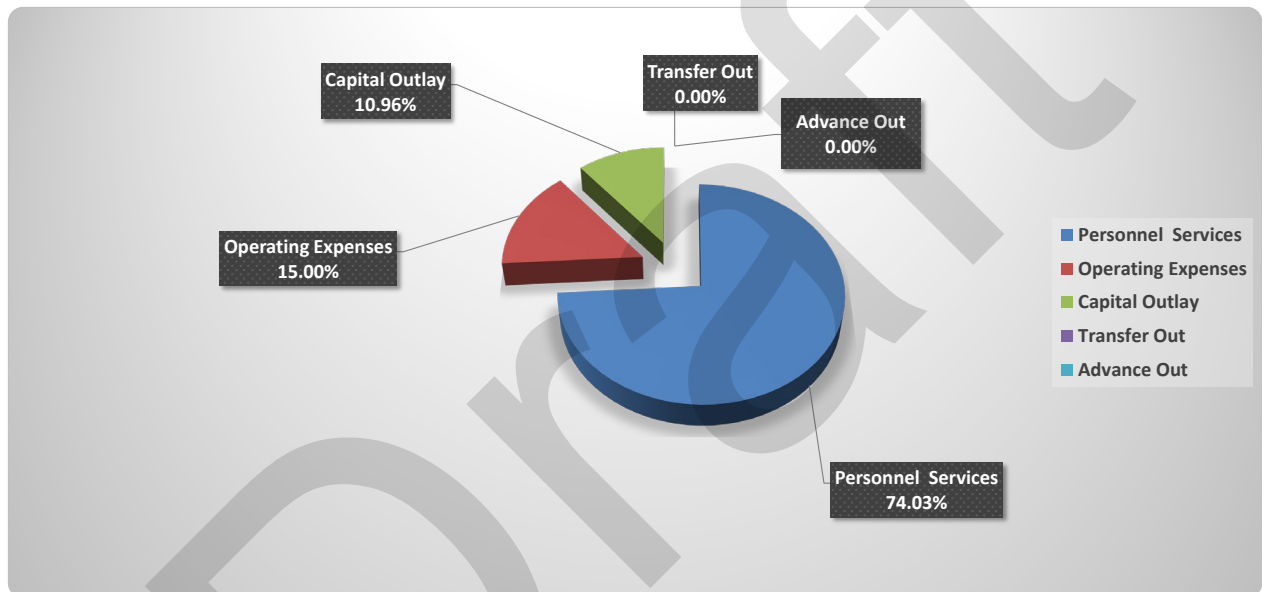


SUMMARY OF EXPENDITURES

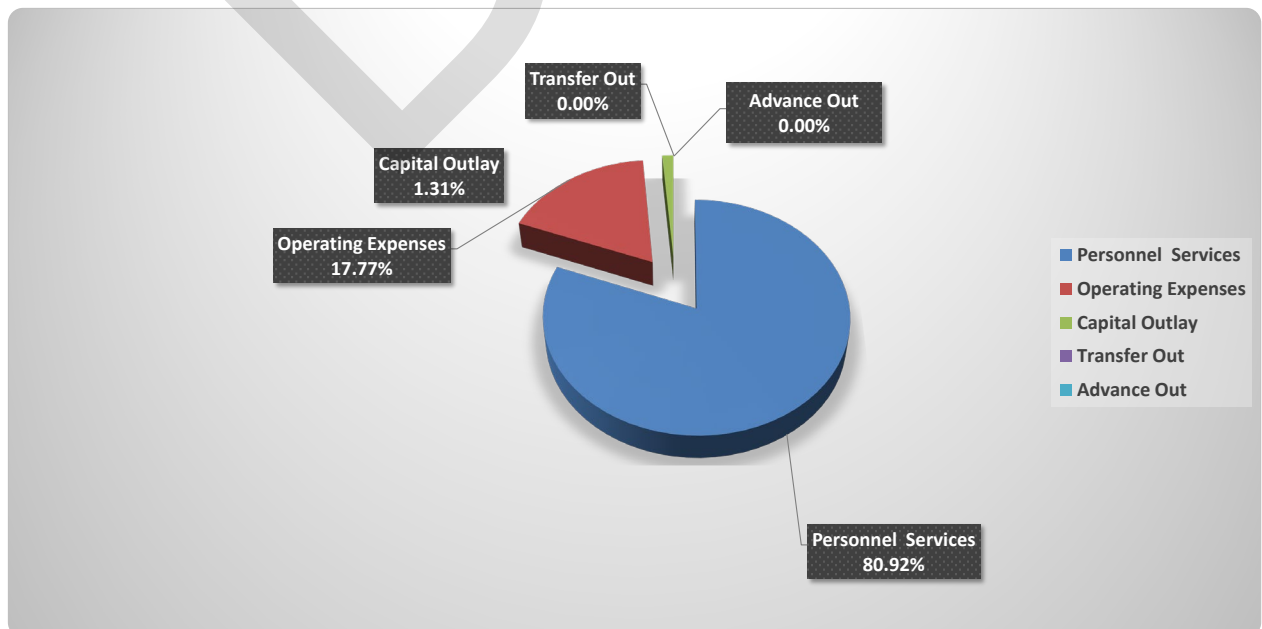
Fund: Fire & EMS
Code: 418

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
152	Fire/EMS	2,858,217	3,261,871	4,361,523	1,775,527	3,906,191	4,941,154	13.3%
TOTAL OPERATING EXPENDITURES		2,858,217	3,261,871	4,361,523	1,775,527	3,906,191	4,941,154	13.3%
152	Fire/EMS	0	273,297	201,850	26,838	51,850	608,500	201.5%
TOTAL CAPITAL EXPENDITURES		0	273,297	201,850	26,838	51,850	608,500	201.5%
999.53416	To FEMA							0.0%
TRANSFER OUT		0	0	0	0	0	0	0.0%
998.54416	To FEMA							0.0%
997.55110	To General							
ADVANCE OUT		0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES		2,858,217	3,535,168	4,563,373	1,802,365	3,958,041	5,549,654	21.6%

2026 Budgeted Fire & EMS Fund Expenditures



2025 Projected Fire & EMS Fund Expenditures



Fund: Fire & EMS
Division: Security of Persons & Property
Code: 418.152

DEPARTMENT: Fire & EMS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	1,511,547	1,789,162	2,048,222	980,569	2,000,000	2,653,156	29.5%
52111	Overtime	262,557	302,276	317,342	136,211	300,000	319,899	0.8%
52120	Personnel Benefits	527,341	657,233	1,183,519	378,960	900,000	1,132,408	-4.3%
52141	Volunteer Recognition	2,913	3,372	3,000	1,434	3,000	3,000	0.0%
	TOTAL	2,304,358	2,752,043	3,552,083	1,497,173	3,203,000	4,108,463	15.7%

OPERATING EXPENSES

52310	Uniform	54,827	58,856	85,000	22,391	85,000	85,000	0.0%
52311	Electrical Services	7,939	10,246	11,500	4,930	11,000	12,000	4.3%
52312	Gas Service	5,776	4,190	13,000	5,547	12,500	14,000	7.7%
52313	Telephone	778	725	1,000	305	800	1,000	0.0%
52329	Bank & Investment Fees	2,055	818	4,500	347	1,200	4,500	0.0%
52330	Training & Travel	20,404	51,703	95,000	27,620	75,000	95,000	0.0%
52331	Professional Service	37,696	37,742	55,000	22,430	50,000	57,000	3.6%
52335	Personnel & Labor	13,136	4,224	5,000		2,500	10,000	100.0%
52340	Contracted Service	123,661	86,556	137,500	28,844	110,000	137,500	0.0%
52350	General Liability Insurance	10,784	12,477	12,477	6,525	13,603	13,603	9.0%
52354	Appraisal Costs	88	88	88		88	88	0.0%
52360	Advertising			1,000		500	1,000	0.0%
52370	Printing & Reproduction		208	1,000	514	1,000	1,000	0.0%
52380	Membership & Subscriptions	4,556	8,526	5,000	340	4,500	5,000	0.0%
52411	Postage	200	540	1,000	5	500	1,000	0.0%
52420	Operating Supplies	144,353	94,396	160,000	61,358	130,000	160,000	0.0%
52430	Vehicle Maintenance	63,339	79,882	110,000	39,969	95,000	110,000	0.0%
53436	Sirens Upkeep & Maintenance	24,900	11,022	31,375	13,967	30,000	35,000	11.6%
52470	Fuel	25,308	21,633	45,000	12,690	30,000	40,000	-11.1%
52490	Refunds	14,059	25,998	35,000	30,569	50,000	50,000	42.9%
	TOTAL	553,859	509,828	809,440	278,354	703,191	832,691	2.9%

CAPITAL OUTLAY

73117	Replace 2014 Ford Interceptor		73,437					
73122	Replace 800 MHz Radios		199,860	51,850	26,838	51,850		
73128	Headset Intercom System for Vehicles						85,000	
73129	Replace 2010 EMS Transport Unit						425,000	
73130	Staff Vehicle for new 40 hour employee			150,000			98,500	
	TOTAL	0	273,297	201,850	26,838	51,850	608,500	201.5%

TOTAL EXPENDITURES	2,858,217	3,535,168	4,563,373	1,802,365	3,958,041	5,549,654	21.6%
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PERSONNEL

(1) Fire Chief/Fire Inspector, 100%
(2) Assistant Fire Chief, 100%
(3) FT Captains, 100%
(12) FT FF/Paramedics, 100%
(1) FT Administrative Assistant, 100%
22,581 hours budget for PT Paramedic/Firefighters

OPERATING EXPENSES

Operating supplies include disposable medical supplies and medications

PROFESSIONAL SERVICES

Professional services includes fee for collection of income tax based on revenue collection \$57,000

CONTRACTED SERVICES

EMS billing of 6% of gross revenue estimated at \$600,000 = \$36,000
Preventative maintenance on various station, fire and EMS equipment
\$6,600 1/3 portion of BDR (Backup Disaster Recovery)
Lexipol Contract - Policies and Procedures \$5,000

VEHICLE MAINTENANCE

Increase due to repair of aging fleet

SIRENS UPKEEP & MAINTENANCE

Butler County Emergency Management Agency, plus repair and maintenance of sirens
\$35,000 (transferred from General Fund)

**OVI Task Force Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds
Code: 419

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40292.0.22/023/024/025	OVI Grant	185,969	180,256	250,000	94,481	250,000	250,000	0.0%
TOTAL RECEIPTS		185,969	180,256	250,000	94,481	250,000	250,000	0.0%
TOTAL EXPENDITURES		184,273	198,846	250,000	91,273	250,000	250,000	0.0%
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	0	0.0%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
ADVANCES IN - General - 43110.022/023/024/025		225,000	250,000	250,000	250,000	250,000	250,000	0.0%
ADVANCES OUT - General - 55110.022/023/024/025		225,000	250,000	250,000	0	250,000	250,000	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		1,696	(18,590)	(0)	253,208	(0)	(0)	0.0%
BALANCE AT BEGINNING OF YEAR		(9,004)	(7,308)	(329,102)	(25,898)	(456,929)	(456,930)	-38.8%
ENCUMBERED		379,877	431,031		109,685			
BALANCE AT END OF YEAR		(387,185)	(456,929)	(329,102)	117,625	(456,930)	(456,930)	-38.8%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property
Code: 419.110

DEPARTMENT: Law Enforcement

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52222.022/023/024/025	Coordinator Wages & Fringe Benefits	22,605	26,636	30,100	10,168	30,100	30,100	0.0%
52222.022/023/024/025	Check Points & Saturation Patrol Wages	21,627	12,825	24,610	16,016	24,610	24,610	0.0%
52222.022/023/024/025	Personnel Benefits - Oxford Patrols	4,531	2,687	5,156	3,355	5,156	5,156	0.0%
	TOTAL	48,763	42,147	59,866	29,538	59,866	59,866	0.0%

OPERATING EXPENSES

52222.022/023/024/025	Operating Supplies	2,584	1,880	16,696	175	16,696	16,696	0.0%
52222.022/023/024/025	Check Points & Saturation Patrols	105,437	123,170	132,080	48,505	132,080	132,080	0.0%
52222.022/023/024/025	Training & Travel - Oxford			1,231		1,231	1,231	0.0%
52222.022/023/024/025	Training & Travel - Others		91	6,604	13	6,604	6,604	0.0%
52222.022/023/024/025	Contractual Fringe Benefits	21,154	24,792	25,690	9,829	25,690	25,690	0.0%
52222.022/023/024/025	Fuel - Oxford	1,081	641	1,231	801	1,231	1,231	0.0%
52222.022/023/024/025	Fuel - Others	5,254	6,124	6,604	2,413	6,604	6,604	0.0%
	TOTAL	135,510	156,699	190,134	61,734	190,134	190,134	0.0%
TOTAL EXPENDITURES		184,273	198,846	250,000	91,273	250,000	250,000	0.0%

Southpointe TIF District 1
SUMMARY OF RECEIPTS, AND BALANCES

Fund: 420

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40111	TIF Receipts	332,413	413,556	287,980	221,725	443,450	443,450	54.0%
41101	Interest on Investments	4,534	7,283	4,683	4,514	9,070	8,933	90.8%
TOTAL RECEIPTS		336,947	420,839	292,663	226,239	452,520	452,383	54.6%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		596,167	268,361	270,291	16,664	270,291	267,569	-1.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		(259,220)	152,478	22,372	209,574	182,229	184,814	726.1%
BALANCE AT BEGINNING OF YEAR		268,549	9,329	240,580	161,806	161,806	344,035	43.0%
ENCUMBERED								
BALANCE AT END OF YEAR		9,329	161,806	262,952	371,381	344,035	528,849	101.1%

SUMMARY OF EXPENDITURES

Division: General Government

DEPARTMENT:

Finance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
999.53151	Transfer to Southpoint TIF Debt Service Fund	266,167	268,361	270,291	16,664	270,291	267,569	-1.0%
999.53146	Transfer to Southpoint TIF Improvement Fund	330,000						
TOTAL TRANSFERS		596,167	268,361	270,291	16,664	270,291	267,569	-1.0%

Southpointe TIF District 2
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 421

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40111	TIF Receipts	9,011	10,090	7,317	5,460	10,920	10,920	49.2%
41101	Interest on Investments	139	216	143	128	247	243	69.9%
TOTAL RECEIPTS		9,151	10,306	7,460	5,588	11,167	11,163	49.6%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		15,763	6,819	6,868	423	6,868	6,799	-1.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		(6,612)	3,487	592	5,165	4,299	4,364	637.2%
BALANCE AT BEGINNING OF YEAR		8,058	1,446	6,747	4,932	4,932	9,231	36.8%
ENCUMBERED								
BALANCE AT END OF YEAR		1,446	4,932	7,339	10,097	9,231	13,595	85.2%

SUMMARY OF EXPENDITURES

Division: General Government

DEPARTMENT: Finance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
999.53151	Transfer to Southpoint TIF Debt Service Fund	6,763	6,819	6,868	423	6,868	6,799	-1.0%
999.53146	Transfer to Southpoint TIF Improvement Fund	9,000						
TOTAL TRANSFERS		15,763	6,819	6,868	423	6,868	6,799	-1.0%

Southpointe TIF District 3
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 422

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40111	TIF Receipts	13,237	14,822	10,980	8,021	16,042	16,042	46.1%
41101	Interest on Investments	200	305	202	245	545	537	165.8%
TOTAL RECEIPTS		13,437	15,127	11,182	8,267	16,587	16,579	48.3%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		23,148	10,232	10,306	635	10,306	10,202	-1.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		(9,711)	4,895	876	7,631	6,281	6,377	628.0%
BALANCE AT BEGINNING OF YEAR		11,531	1,820	9,839	6,715	6,715	12,996	32.1%
ENCUMBERED								
BALANCE AT END OF YEAR		1,820	6,715	10,715	14,346	12,996	19,373	80.8%

SUMMARY OF EXPENDITURES

Division: General Government

DEPARTMENT:

Finance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
999.53151	Transfer to Southpoint TIF Debt Service Fund	10,148	10,232	10,306	635	10,306	10,202	-1.0%
999.53146	Transfer to Southpoint TIF Improvement Fund	13,000						
TOTAL TRANSFERS		23,148	10,232	10,306	635	10,306	10,202	-1.0%

Southpointe TIF District 4
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 423

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40111	TIF Receipts	13,166	14,727	10,954	7,970	15,940	15,940	45.5%
41101	Interest on Investments	197	298	198	106	145	143	-27.8%
TOTAL RECEIPTS		13,363	15,025	11,152	8,076	16,085	16,083	44.2%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		23,125	10,208	10,281	634	10,281	10,178	-1.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		(9,762)	4,817	871	7,442	5,804	5,905	578.0%
BALANCE AT BEGINNING OF YEAR		11,425	1,664	9,774	6,481	6,481	12,285	25.7%
ENCUMBERED								
BALANCE AT END OF YEAR		1,664	6,481	10,645	13,923	12,285	18,190	70.9%

SUMMARY OF EXPENDITURES

Division: General Government

DEPARTMENT:

Finance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
999.53151	Transfer to Southpoint TIF Debt Service Fund	10,125	10,208	10,281	634	10,281	10,178	-1.0%
999.53146	Transfer to Southpoint TIF Improvement Fund	13,000						
TOTAL TRANSFERS		23,125	10,208	10,281	634	10,281	10,178	-1.0%

Southpointe TIF District 5
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 424

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40111	TIF Receipts	13,345	14,891	10,898	8,058	16,116	16,116	47.9%
41101	Interest on Investments	199	291	191	172	340	335	75.4%
TOTAL RECEIPTS		13,545	15,182	11,089	8,230	16,456	16,451	48.4%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		24,072	10,155	10,229	631	10,229	10,127	-1.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		(10,527)	5,027	860	7,600	6,227	6,324	635.3%
BALANCE AT BEGINNING OF YEAR		11,850	1,323	9,971	6,349	6,349	12,576	26.1%
ENCUMBERED								
BALANCE AT END OF YEAR		1,323	6,349	10,831	13,949	12,576	18,900	74.5%

SUMMARY OF EXPENDITURES

Division: General Government

DEPARTMENT: Finance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
999.53151	Transfer to Southpoint TIF Debt Service Fund	10,072	10,155	10,229	631	10,229	10,127	-1.0%
999.53146	Transfer to Southpoint TIF Improvement Fund	14,000						
TOTAL TRANSFERS		24,072	10,155	10,229	631	10,229	10,127	-1.0%

**OAT Property Tax Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds

Code: 425

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40110	OAT Property Tax	1,094,538	1,121,671	1,120,000	617,292	1,087,729	1,131,000	1.0%
40112	10% Rollback	8,420	7,012	9,000	3,587	7,200	8,000	-11.1%
41101	Interest	6,303	17,318	8,097	7,050	10,000	10,000	23.5%
41222	Reimbursements							0.0%
TOTAL RECEIPTS		1,109,261	1,146,002	1,137,097	627,929	1,104,929	1,149,000	1.0%
TOTAL EXPENDITURES		10,550	11,603	15,000	8,694	11,000	11,000	-26.7%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		1,035,000	1,035,000	1,445,000	722,500	1,445,000	1,125,000	-22.1%
EXCESS OF RECEIPTS OVER EXPENDITURES		63,711	99,399	(322,903)	(103,266)	(351,071)	13,000	104.0%
BALANCE AT BEGINNING OF YEAR		177,145	240,856	182,806	340,254	340,254	(10,817)	-105.9%
ENCUMBERED								
BALANCE AT END OF YEAR		240,856	340,254	(140,097)	236,989	(10,817)	2,183	101.6%

SUMMARY OF EXPENDITURES

Division: General Government

DEPARTMENT:

Finance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
999.53144	Transfer to OAT Fund	1,035,000	1,035,000	1,445,000	722,500	1,445,000	1,125,000	-22.1%
TOTAL TRANSFERS		1,035,000	1,035,000	1,445,000	722,500	1,445,000	1,125,000	-22.1%
420.52326	Auditor & Treasurer Fees	10,550	11,603	15,000	8,694	11,000	11,000	-26.7%
TOTAL EXPENDITURES		10,550	11,603	15,000	8,694	11,000	11,000	-26.7%

Small Business Loan Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds

Code: 427

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41101	Interest	93	193	165	72	144	142	-13.9%
41201	Contributions							0.0%
TOTAL RECEIPTS		93	193	165	72	144	142	-13.9%
TOTAL EXPENDITURES		0	9,446	5,000	0	5,000	0	-100.0%
TRANSFERS IN		5,000	5,000	5,000	5,000	5,000	0	-100.0%
TRANSFERS OUT								0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		5,093	(4,253)	165	5,072	144	142	-13.9%
BALANCE AT BEGINNING OF YEAR		0	5,093	0	840	840	984	100.0%
ENCUMBERED								
BALANCE AT END OF YEAR		5,093	840	165	5,912	984	1,126	582.5%

SUMMARY OF EXPENDITURES

DEPARTMENT: Small Business Loan

OPERATING EXPENSES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
401.52370	Printing & Reproduction							
401.52490	Refunds							0.0%
401.52540	Capital Outlay Loan		9,446	5,000		5,000		-100.0%
TOTAL EXPENDITURES		0	9,446	5,000	0	5,000	0	-100.0%

Local Coronavirus Relief
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds
Code: 428

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41101	Interest							0.0%
41224	CARES Funding - State Distribution							0.0%
41225	CARES Butler County Business Program	200,000						0.0%
41222	Reimbursements							0.0%
TOTAL RECEIPTS		200,000	0	0	0	0	0	0.0%
TOTAL EXPENDITURES		200,000	0	0	0	0	0	0.0%
TRANSFERS IN								0.0%
TRANSFERS OUT								0.0%
ADVANCES IN		0	0	0	0	0	0	0.0%
ADVANCES OUT								0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		0	0	0	0	0	0	0.0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	0	0.0%
ENCUMBERED								
BALANCE AT END OF YEAR		0	0	0	0	0	0	0.0%

SUMMARY OF EXPENDITURES

Division: General Government

DEPARTMENT: Finance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
420.52461.001	Sub-Recipient CARES Funding							0.0%
420.52461.002	Contractor CARES Funding							0.0%
420.52461.003	Grants							0.0%
420.52461.004	City of Oxford Direct Spending							0.0%
420.52461.005	City of Oxford Direct Reclassified Spending							0.0%
420.52461.006	Butler County Business Grant Program	200,000						0.0%
420.52490	Refunds							0.0%
TOTAL EXPENDITURES		200,000	0	0	0	0	0	0.0%

**Coronavirus Local Fiscal Recovery Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds
Code: 429

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41101	Interest	57,701	91,718	15,000	45,974	88,000	0	-100.0%
41226	American Rescue Plan Act - State Distribution	1,500,000	1,000,000					0.0%
41222	Reimbursements							0.0%
TOTAL RECEIPTS		1,557,701	1,091,718	15,000	45,974	88,000	0	-100.0%
TOTAL EXPENDITURES		1,392,675	92,592	0	117,854	2,993,022	0	0.0%
TRANSFERS IN								0.0%
TRANSFERS OUT								0.0%
ADVANCES IN								0.0%
ADVANCES OUT								0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		165,026	999,127	1,400	(71,881)	(2,905,022)	0	-100.0%
BALANCE AT BEGINNING OF YEAR		1,962,894	2,127,920	1,962,893	3,127,046	3,127,046	222,025	-88.7%
ENCUMBERED		2,054,874	3,011,282		2,901,667			
BALANCE AT END OF YEAR		73,046	115,764	1,964,293	153,498	222,025	222,025	-88.7%

SUMMARY OF EXPENDITURES

Division: General Government

DEPARTMENT:

Finance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
420.52462	American Rescue Plan Act Expenditures	1,392,675	87,592		92,115	2,967,282		0.0%
420.52463	ARPA Interest Expense		5,000		25,739	25,739		
TOTAL EXPENDITURES		1,392,675	92,592	0	117,854	2,993,022	0	0.0%

**Opioid Settlement Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds
Code: 430

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40411	Opioid Settlement - Distributors	30,806	63,650	10,000	10,182	36,931	30,000	200.0%
41101	Interest	573	2,394	1,153	1,873	(5,181)	0	-100.0%
TOTAL RECEIPTS		31,379	66,044	11,153	12,055	31,750	30,000	169.0%
TOTAL EXPENDITURES		0	0	0	0	0	0	0.0%
TRANSFERS IN								0.0%
TRANSFERS OUT								0.0%
ADVANCES IN								0.0%
ADVANCES OUT								0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		31,379	66,044	11,153	12,055	31,750	30,000	169.0%
BALANCE AT BEGINNING OF YEAR		6,895	38,274	6,867	104,318	104,318	136,068	1881.5%
ENCUMBERED								
BALANCE AT END OF YEAR		38,274	104,318	18,020	116,373	136,068	166,068	821.6%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property

DEPARTMENT:

Law Enforcement

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
110								0.0%
TOTAL EXPENDITURES		0	0	0	0	0	0	0.0%

**Fire/EMS Property Tax Levy Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds
Code: 431

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40102	10% Rollback				45,092	60,000	60,000	100.0%
40113	Fire/EMS property tax			1,270,000	661,219	1,270,000	1,270,000	0.0%
41101	Interest			10,000	2,206	2,500	2,500	-75.0%
TOTAL RECEIPTS		0	0	1,280,000	708,516	1,332,500	1,332,500	4.1%
TOTAL EXPENDITURES		0	0	1,270,000	644,928	1,290,000	20,000	-98.4%
TRANSFERS IN								0.0%
TRANSFERS OUT								0.0%
ADVANCES IN								0.0%
ADVANCES OUT								0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		0	0	10,000	63,588	42,500	1,312,500	13025.0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	42,500	100.0%
ENCUMBERED								
BALANCE AT END OF YEAR		0	0	10,000	63,588	42,500	1,355,000	13450.0%

SUMMARY OF EXPENDITURES

Division: Security of Persons & Property

DEPARTMENT:

Fire/EMS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
431.999.53418	Transfer to Fire Fund			1,270,000	635,000	1,270,000	1,270,000	0.0%
431.152.52326	County Auditor Fees				9,928	20,000	20,000	100.0%
TOTAL EXPENDITURES		0	0	1,270,000	644,928	1,290,000	1,290,000	1.6%

10 year property tax levy 2024 through 2033 - collected 2025-2034

**Economic Development Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds

Code: 432

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40614	Rent - Elm Street			30,000		16,000	32,000	6.7%
41222	Reimbursements			10,000		15,589	4,000	-60.0%
41101	Interest							0.0%
TOTAL RECEIPTS		0	0	40,000	0	31,589	36,000	-10.0%
TOTAL EXPENDITURES		0	0	26,000	0	26,000	40,000	53.8%
TRANSFERS IN				28,000		48,000	88,000	214.3%
TRANSFERS OUT								0.0%
							88,000	
ADVANCES IN								0.0%
ADVANCES OUT								0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		0	0	42,000	0	53,589	84,000	100.0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	53,589	100.0%
ENCUMBERED								
BALANCE AT END OF YEAR		0	0	42,000	0	53,589	137,589	227.6%

SUMMARY OF EXPENDITURES

Division: Community Environment

DEPARTMENT:

Economic Development

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
360.52340	Contracted Services			26,000		26,000	35,000	34.6%
360.52540	Capitol Outlay Loan						5,000	
TOTAL EXPENDITURES		0	0	26,000	0	26,000	40,000	53.8%

Transfer from Hotel Tax Fund after commitment to Enjoy Oxford

CONTRACTED SERVICES

Acquisition, site readiness, business supports, creative placemaking

**Aquatic Center Improvement Bonds
Debt Service Fund
SUMMARY OF RECEIPTS AND BALANCES**

Debt Service Funds
Code: 150

Account Number	Description	2024 Actual	2025 Actual	2026 Budget	2026 June	2026 Projected	2027 Budget	% Over 2026
40950	Bond Proceeds							0%
40951	Note Proceeds							0%
41101	Interest							0%
TOTAL RECEIPTS		0	0	0	0	0	0	0.0%
	Transfer from:							
42110	General Fund	311,050	306,550	307,050	76,025	307,050	307,400	0%
42145	Aquatic Center Capital Improvement Fund	0	0	0	0	0	0	
TOTAL TRANSFERS IN		311,050	306,550	307,050	76,025	307,050	307,400	
TOTAL RECEIPTS AND TRANSFERS IN		311,050	306,550	307,050	76,025	307,050	307,400	0%
TOTAL EXPENDITURES		311,050	306,550	307,050	76,025	307,050	307,400	0%
EXCESS OF REC. OVER EXPENDITURES		0	0	0	0	0	0	0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	0	0%
BALANCE AT END OF YEAR		0	0	0	0	0	0	0%

SUMMARY OF EXPENDITURES

Division: Interest on Long-term Debt
Code: 150.995

DEPARTMENT: Debt Service

Account Number	Description	2024 Actual	2025 Actual	2026 Budget	2026 June	2026 Projected	2027 Budget	% Over 2026
52600	Debt Issuance Cost							0%
52603	Principal	150,000	150,000	155,000		155,000	160,000	3%
52604	Interest	161,050	156,550	152,050	76,025	152,050	147,400	-3%
TOTAL EXPENDITURES		311,050	306,550	307,050	76,025	307,050	307,400	0%

Debt Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	135,000	173,500	308,500
2021	140,000	169,450	309,450
2022	140,000	165,250	305,250
2023	150,000	161,050	311,050
2024	150,000	156,550	306,550
2025	155,000	152,050	307,050
2026	160,000	147,400	307,400
2027	165,000	143,400	308,400
2028	170,000	136,800	306,800
2029	175,000	130,000	305,000
2030	185,000	123,000	308,000
2031	190,000	115,600	305,600
2032	200,000	108,000	308,000
2033	205,000	100,000	305,000
2034	215,000	91,800	306,800
2035	225,000	83,200	308,200
2036	235,000	74,200	309,200
2037	245,000	64,800	309,800
2038	255,000	55,000	310,000
2039	265,000	44,800	309,800
2040	275,000	34,200	309,200
2041	285,000	23,200	308,200
2042	<u>295,000</u>	<u>11,800</u>	<u>306,800</u>
	4,615,000	2,465,050	7,080,050

**Southpointe TIF Improvement Bonds
Debt Service Fund
SUMMARY OF RECEIPTS AND BALANCES**

Debt Service Funds
Code: 151

Account Number	Description	2024 Actual	2025 Actual	2026 Budget	2026 June	2026 Projected	2027 Budget	% Over 2026
40950	Bond Proceeds							0%
								0%
41101	Interest							0%
TOTAL RECEIPTS		0	0	0	0	0	0	0.0%
	Transfer from:							
42110	General Fund							0%
42146	Southpointe TIF Improvement Fund	0	0	0	0	0	0	0%
42420	Southpointe TIF District1	266,167	268,361	270,291	16,664	270,291	267,569	-1%
42421	Southpointe TIF District2	6,763	6,819	6,868	423	6,868	6,799	-1%
42422	Southpointe TIF District3	10,148	10,232	10,306	635	10,306	10,202	-1%
42423	Southpointe TIF District4	10,125	10,208	10,281	634	10,281	10,178	-1%
42424	Southpointe TIF District5	10,072	10,155	10,229	631	10,229	10,127	-1%
	Total Transfers In	303,275	305,775	307,975	18,988	307,975	304,875	-1%
TOTAL RECEIPTS AND TRANSFERS IN		303,275	305,775	307,975	18,988	307,975	304,875	-1%
TRANSFERS OUT								
999.53146	Southpointe TIF Capital Improvement							
	Total Transfers Out	0	0	0	0	0	0	0%
TOTAL EXPENDITURES AND TRANSFERS OUT		303,275	305,775	307,975	18,988	307,975	304,875	-1%
EXCESS OF REC. OVER EXPENDITURES		0	0	0	0	0	0	0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	0	0%
BALANCE AT END OF YEAR		0	0	0	0	0	0	0%

SUMMARY OF EXPENDITURES

Division: Interest on Long-term Debt
Code: 151.995

DEPARTMENT: Debt Service

Account Number	Description	2024 Actual	2025 Actual	2026 Budget	2026 June	2026 Projected	2027 Budget	% Over 2026
52600	Debt Issuance Cost							0%
52603	Principal	250,000	260,000	270,000		270,000	275,000	2%
52604	Interest	53,275	45,775	37,975	18,988	37,975	29,875	-21%
TOTAL EXPENDITURES		303,275	305,775	307,975	18,988	307,975	304,875	-1%

Debt Schedule

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	255,000	52,629	307,629
2020	230,000	74,725	304,725
2021	240,000	67,825	307,825
2022	245,000	60,625	305,625
2023	250,000	53,275	303,275
2024	260,000	45,775	305,775
2025	270,000	37,975	307,975
2026	275,000	29,875	304,875
2027	280,000	23,000	303,000
2028	<u>295,000</u>	<u>11,800</u>	<u>306,800</u>
	2,600,000	457,504	3,057,504

**Capital Equipment Fund
SUMMARY OF BALANCES**

Code: 140

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40271	M.U. Contribution							
40310	NatureWorks Grant		46,206					
40608	Auction Sales							
41201	Contributions	17,250						
41222	Reimbursements	1,398				2,423	79,000	100.0%
TOTAL RECEIPTS		18,648	46,206	0	0	2,423	79,000	100.0%
TOTAL CAPITAL IMPROVEMENTS		563,260	448,907	435,095	319,528	442,816	755,300	73.6%
EXCESS RECEIPTS OVER EXPENDITURES		(544,612)	(402,701)	(435,095)	(319,528)	(440,393)	(676,300)	-55.4%
TRANSFERS/ADVANCES-IN								
42110	Transfer from General Fund	794,864	570,466	100,000	50,000	776,300	220,000	120.0%
TRANSFERS/ADVANCES-IN		794,864	570,466	100,000	50,000	776,300	220,000	120.0%
NET INCOME (DEFICIT)		250,252	167,765	(335,095)	(269,528)	335,907	(456,300)	-36.2%
BALANCE BEGINNING OF THE YEAR		1,658,228	1,908,480	907,915	2,076,244	2,076,244	2,412,151	165.7%
ENCUMBERED		240,199	89,117		136,911	0		
BALANCE END OF THE YEAR		1,668,281	1,987,127	572,820	1,669,805	2,412,151	1,955,851	241.4%

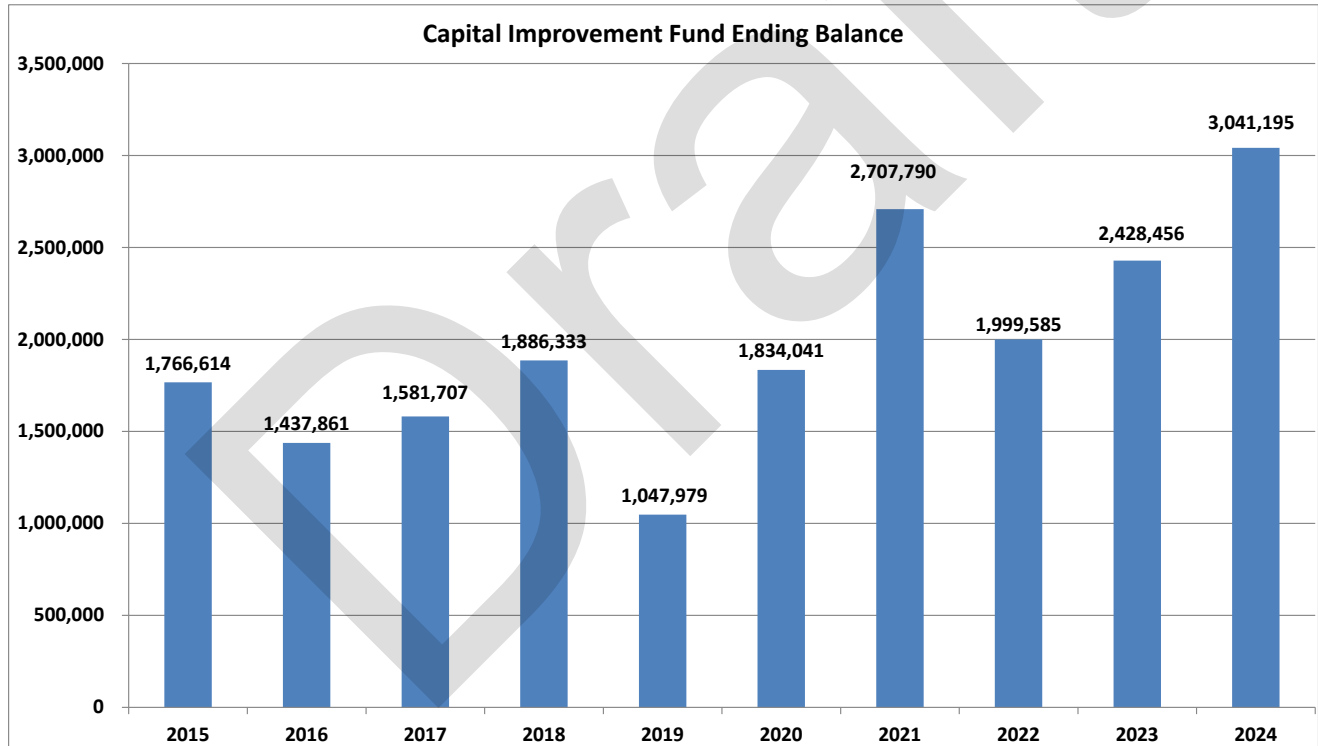
SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
110.61102	AED Units						10,000	
110.61104	Police Cars & Related Equipment	129,754	112,334	144,000	121,722	144,000	150,000	
110.61160	Safety Cameras		50,000					
110.61169	Livescan-Desktop Criminal Palm Print		22,631					
110.61170	New Side x Side		35,000					
110.61205	Unmanned Aerial System (UAS)				11,583	11,583		
110.61218	Administrative Unmarked Vehicles	154,508						
110.61234	Police K9 & Training						25,000	
110.61235	Rifle Replacements						33,000	
320.61229	GIS Permit Processing Software			51,828	49,000	49,000		
408.61120	Computer Network System (MIS)			3,600		3,600	13,800	
408.61121	Computer Hardware (MIS)	14,115	15,862	12,000	13,940	13,940	18,000	
408.61170	Infrastructure Updates	600	6,000	9,000		9,100		
420.61122	HR - BS&A Software	45,998	58,060		663			
480.61126	Replacement of Elevator Controls		24,873		12,436			
490.61223	Replacement of 2010 Ford Escape SUV		11,846					
490.61222	Replacement of 2015 Dodge Durango	12,381						
490.61224	Replacement of Eng. Matrice M200 Drone		6,954					
490.61127	Replacement of 800mHz Portable Radios			47,667	47,667	47,667		
490.61237	Special Event Safety Barricades						110,000	
490.61238	Drone Mapping Software						2,500	
620.61161	Playground/Park Repairs		24,765	25,000	1,258	25,000	25,000	
620.61228	Replacement of Truck 2004-14 Ford Ranger			50,000	49,664	49,664		
620.61236	Replacement of P&R John Deere Gator						12,000	
630.61136	Community Park/ Playground Equipment	150,000					50,000	
630.61211	Replacement of OCP 2003 John Deere Gator		30,669					
720.61172	Uptown Parks Splash Fountain Equipment				262	262		
720.61221	Replace Rusted Aluminum Flat Bed	1,636						
720.61224	Grass Cutting Flail Head for Boom Mower	3,523	17,615					
720.61225	Replacement of Scag Mower #895	15,000						
720.61226	Replacement of Rubber Tire Loader - 2008	35,746	32,300					
720.61231	Replacement of OCP 2004 John Deere Gator			16,000		16,000		
720.61232	Replacement of 2009 Traffic Paint Machine			16,000	11,334	13,000		
720.61233	Replacement of 2003 Ford Ranger #2003-25			60,000		60,000		
720.61239	Replacement of 2008 Ford F350 #54						80,000	
720.61240	Replacement of 2017 Ford F250 #17						35,000	
720.61241	Replacement of 2013 Toro 5900 Mower #896						185,000	
720.61242	Electric Slide in Dump Bed						6,000	
TOTAL EXPENDITURES		563,260	448,907	435,095	319,528	442,816	755,300	73.6%

SUMMARY OF BALANCES

Code: 141

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	112,500	106,976	1,920,289	0	1,240,289	5,348,933	178.5%
TOTAL CAPITAL IMPROVEMENTS	661,514	1,503,599	3,219,989	109,300	2,281,616	7,059,229	119.2%
EXCESS RECEIPTS OVER EXPENDITURES	(549,014)	(1,396,624)	(1,299,700)	(109,300)	(1,041,327)	(1,710,296)	-31.6%
TRANSFERS IN	1,161,752	972,993	340,626	170,313	1,705,922	430,000	26.2%
TRANSFER OUT	0	0	0	0	0	0	0.0%
ADVANCE IN	602,500	0	905,489	905,489	905,489	0	-100.0%
ADVANCE OUT	602,500	0	905,489	0	905,489	0	-100.0%
NET INCOME (DEFICIT)	612,738	(423,631)	(959,074)	966,502	664,595	(1,280,296)	-33.5%
BALANCE BEGINNING OF YEAR	2,428,456	3,041,194	1,363,408	2,617,564	2,617,564	3,282,159	140.7%
ENCUMBERED	465,342	236,657		1,032,293			
BALANCE END OF YEAR	2,575,852	2,380,907	404,334	2,551,772	3,282,159	2,001,863	395.1%



**Capital Improvement Fund
SUMMARY OF RECEIPTS**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40271	M.U. Contribution						350,000	
40272	MVLF Resurfacing	112,500						
40285	OKI Funding			905,489		905,489	2,096,183	
40286	OPWC Funding		66,699				327,750	
40287	ODOT Funding			334,800		334,800	2,515,000	
40288	DTI Grant Funding							
40312	EPA Grant							
40313	Ohio State Capital Grant			175,000				
40617	Miscellaneous			505,000				
41201	Contributions						60,000	
41222	Reimbursement		40,277					
41223	Red Brick & Ivy Gifts							
	Receipts	112,500	106,976	1,920,289	0	1,240,289	5,348,933	178.5%
	Transfers from:							
42110	General Fund	1,051,752	972,993	230,626	115,313	1,595,922	320,000	38.8%
42130	Parking Fund	110,000	0	110,000	55,000	110,000	110,000	0.0%
	Transfers-in	1,161,752	972,993	340,626	170,313	1,705,922	430,000	26.2%
	Advance from:							
43110	General Fund	602,500	0	905,489	905,489	905,489	0	-100.0%
	Advances-in	602,500	0	905,489	905,489	905,489	0	-100.0%
	TOTAL REVENUES	1,876,752	1,079,969	3,166,404	1,075,802	3,851,700	5,778,933	82.5%

**Capital Improvement Fund
SUMMARY OF EXPENDITURES**

Code: 141

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
	ROAD AND STREET PROJECTS							
720.63130	Urban Paving Program Campus-Patterson-Chestnut	37,488						
720.63133	Street Maintenance & Resurfacing	450,280	586,877	600,000	9,403	600,000	650,000	
720.63137	Street Sign Replacement		10,729					
720.63149	Sidewalk/Curb/Gutter Replacement	18,952	600	25,000	15,980	20,000	25,000	
720.63165	Construct Sidewalk at NE corner of Locust/Spring & Locust/Brookview		1,453	372,000	5,513	100,000		
720.63173	Passenger Rail Platform	28,376	54,110		19,943	50,000	2,720,229	
720.63180	Complete Streets Improvement	26,484	67,757	50,000		50,000	75,000	
720.63181	Maintenance Crack Sealing of City Streets	50,000		50,000		50,000	50,000	
720.63191	Convert Streetlights to LED		1,933					
720.63192	Roadway Paver Maintenance		25,000				25,000	
720.63199	Traffic Signal Mast Arm Pole at College Ave and Church Street				22,627	22,627		
720.63204	Kehr Rd Culvert Replacement		245,403					
720.63213	City Garage Parking Lot			150,000		150,000		
720.63216	Parking Garage Alley Wall			14,500		14,500		
720.63225	Improve Asphalt drives Oxford Cemetery						70,000	
SUBTOTAL	ROAD AND STREET PROJECTS	611,580	993,861	1,261,500	73,466	892,627	3,615,229	186.6%
	OTHER PROJECTS							
110.63212	Police Dept Solar Project			125,000				
310.63195	Uptown Public Restroom		13,658	113,000	13,489	113,000		
345.63151	Emerald Ash Borer (EAB) Response	18,878	39,901	25,000	15,900	25,000	25,000	
345.63214	Uptown District Pear Tree Replacement			30,000		30,000	30,000	
360.63215	PACO Projects - Locust St. Art Wall			50,000		50,000		
480.63107	Municipal/Court Building Improvements	14,389	28,492				15,000	
490.63206	Transportation Safety Action Plan		5,000					
490.63207	Consultant for Solar Evaluation for City Facilities		5,230					
490.63211	Engineering Study-traffic signal CC Pike/Westgate						25,000	
490.63209	Storm Sewer Infrastructure		4,000	50,000		25,000	50,000	
490.63210	Install Vehicle Charging Stations			905,489		905,489		
490.63218	Bonham Rd Stormwater Replacement						475,000	
490.63220	Feasibility Study through R/W multi use trail, Cont to MDP						915,000	
490.63221	Multi-Use Trail - Knolls, OCP, Fairfield						1,600,000	
490.63222	Install Temporary Curb Bulb Outs-Wal@Camp Main & Pop						24,000	
490.63223	Relining Culvert Under Shadowy Hill Dr @ Bonham						85,000	
490.63224	Bridge Maintenance Sandra Drive						10,000	
610.63111	Aquatic Center Improvements	8,626	31,103	25,000	6,445	25,000	30,000	
620.63167	Construction of Dog Park at Leonard Howell		87,355					
620.63184	New Tennis/Pickleball Courts						60,000	
620.63185	Skate Park Maintenance & Repair			300,000				
620.63203	Install Automatic Irrigation at Unirrigated Portions of OCP		45,000					
620.63219	P&R Comprehensive Strategic Plan						100,000	
720.63190	Uptown Water Garden (Fountain) Replacement	8,040		335,000		215,500		
997.55110	Return Advance to General Fund	602,500		905,489		905,489	0	
999.53142	Transfer to Parking Lot Improvement		250,000					
SUBTOTAL	OTHER PROJECTS	652,433	509,738	2,863,978	35,834	2,294,478	3,444,000	20.3%
		1,264,014	1,503,599	4,125,478	109,300	3,187,105	7,059,229	71.1%

SUMMARY OF BALANCES

Fund: Parking Improvement Fund
Code: 142

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%
NET	0	0	0	0	0	0	0.0%
CAPITAL IMPROVEMENTS	156,848	822,450	15,000	214,253	273,716	41,449	176.3%
42130 Transfer from Parking Fund	242,628	325,000	15,000	15,000	15,000	41,500	176.7%
Transfer from General Fund	350,000	0					
Transfer from Captial Imp Fund		250,000					
TRANSFERS IN	592,628	575,000	15,000	15,000	15,000	41,500	176.7%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	435,780	(247,450)	0	(199,253)	(258,716)	51	100.0%
BALANCE-BEGINNING OF THE YEAR	134,535	570,315	114,285	322,866	322,866	64,150	-43.9%
ENCUMBERED		322,865		92,884			
BALANCE-END OF YEAR	570,315	1	114,285	30,729	64,150	64,201	-43.8%

TOTAL RECEIPTS	0	0	0	0	0	0	0.0%
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SUMMARY OF EXPENDITURES

Division: Transportation

DEPARTMENT: Parking Improvements

Code: 142

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
710.61002	Parking Garage Improvements	18,487	822,450	15,000	214,253	273,716	15,000	
710.61004	Automatic License Plate Reader	35,273						
711.61017	Smart and Multi-space Parking Meters	59,628						
711.61018	Replace 2009 Dodge Dakota	43,461						
711.61019	Garage Equipment -Gate,card access						26,449	
	EXPENDITURES	156,848	822,450	15,000	214,253	273,716	41,449	176.3%
999.53130	Transfer to Parking Fund							0.0%
	TOTAL EXPENDITURES & TRANSFERS	156,848	822,450	15,000	214,253	273,716	41,449	176.3%

**Municipal Facilities Capital Improvement Fund
SUMMARY OF BALANCES**

Code: 143

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS		0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS		0	32,425	70,000	42,999	70,000	0	-100.0%
EXCESS RECEIPTS OVER EXPENDITURES		0	(32,425)	(70,000)	(42,999)	(70,000)	0	-100.0%
NET INCOME (DEFICIT)		0	(32,425)	(70,000)	(42,999)	(70,000)	0	-100.0%
BALANCE BEGINNING OF THE YEAR		272,049	272,049	272,049	239,624	239,624	169,624	-37.6%
ENCUMBERED		69,500	36,497		63,498			
BALANCE END OF THE YEAR		202,549	203,127	202,049	133,127	169,624	169,624	-16.0%

SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
490.64701	Acquisition of Property & Renovation Municipal Buildings		32,425	70,000	42,999	70,000		
TOTAL EXPENDITURES		0	32,425	70,000	42,999	70,000	0	-100.0%

**Oxford Area Trail Capital Improvement Fund
SUMMARY OF BALANCES**

Code: 144

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40271	Miami Contribution							
40285	OKI Funding		1,905,605	3,095,013	331,283	1,000,000	2,095,013	
40290	ODNR Grant		500,000	500,000			500,000	
40313	Ohio State Capital Grant		800,000					
40601	Sale of Plans							
41201	Contributions			400,000	400,000	400,000		
41222	Reimbursements					132,294		
TOTAL RECEIPTS		0	3,205,605	3,995,013	731,283	1,532,294	2,595,013	-35.0%
TOTAL MAINTENANCE EXPENSES		33,883	35,774	38,889	18,697	37,885	41,138	
TOTAL CAPITAL IMPROVEMENTS		2,016,049	3,582,619	6,638,071	778,842	1,905,750	0	-100.0%
EXCESS RECEIPTS OVER EXPENDITURES		(2,049,933)	(412,788)	(2,681,947)	(66,255)	(411,341)	2,553,875	-100.0%
TRANSFERS-IN								
42425	Transfer from OAT Property Tax Fund	1,035,000	1,035,000	1,445,000	722,500	1,445,000	1,125,000	-22.1%
TRANSFERS-IN		1,035,000	1,035,000	1,445,000	722,500	1,445,000	1,125,000	-22.1%
TRANSFERS - OUT								
								0.0%
TRANSFERS - OUT		0	0	0	0	0	0	0.0%
ADVANCES-IN								
43110	Advance from General Fund	4,350,000	3,450,000	4,800,000	4,800,000	4,800,000	0	-100.0%
ADVANCES-IN		4,350,000	3,450,000	4,800,000	4,800,000	4,800,000	0	-100.0%
ADVANCES-OUT								
55110	Repay Advance to General Fund	4,350,000	3,450,000	4,800,000	0	1,400,000	3,400,000	-29.2%
ADVANCES-OUT		4,350,000	3,450,000	4,800,000	0	1,400,000	3,400,000	-29.2%
NET INCOME (DEFICIT)		(1,014,933)	622,212	(1,236,947)	5,456,245	4,433,659	278,875	-100.0%
BALANCE BEGINNING OF THE YEAR		2,592,020	1,577,087	(2,643,885)	2,199,300	2,199,300	6,632,959	-100.0%
ENCUMBERED		3,910,824	911,115		6,727,216			
BALANCE END OF THE YEAR		(2,333,737)	1,288,184	(3,880,832)	928,329	6,632,959	6,911,834	-100.0%

SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
PERSONNEL SERVICES								
52110	Salaries & Wages	20,812	22,318	24,117	11,656	23,500	25,983	7.7%
52111	Overtime		4	887	50	500	958	8.0%
52120	Personnel Benefits	13,072	13,451	13,885	6,991	13,885	14,197	2.2%
TOTAL		33,883	35,774	38,889	18,697	37,885	41,138	5.8%

490.64702	Construction of Oxford Area Trails	2,016,049	3,549,276	6,638,071	778,342	1,500,000		
490.64706	Black Covered Bridge Repairs		27,143		500	405,750		
490.64707	Traffic Signal Study		6,200			68,800		
490.61216	Replacement of Sidewalk Broom							
997.55110	Repay Advance to General	4,350,000	3,450,000	4,800,000		1,400,000	3,400,000	
TOTAL EXPENDITURES		6,366,049	7,032,619	11,438,071	778,842	3,374,550	3,400,000	-70.3%

PERSONNEL

(1) Service Worker1, 50%

**Aquatic Center Capital Improvement Fund
SUMMARY OF BALANCES**

Code: 145

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40951	Note Proceeds							
41201	Contributions							
TOTAL RECEIPTS		0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS		11,504	0	0	0	0	0	0.0%
EXCESS RECEIPTS OVER EXPENDITURES		(11,504)	0	0	0	0	0	0.0%
TRANSFERS-IN								
TRANSFERS-IN		0	0	0	0	0	0	0.0%
TRANSFERS-OUT				0	0	0	0	
NET INCOME (DEFICIT)		(11,504)	0	0	0	0	0	0.0%
BALANCE BEGINNING OF THE YEAR		12,004	500	0	500	500	500	100.0%
ENCUMBERED								
BALANCE END OF THE YEAR		500	500	0	500	500	500	100.0%

SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
610.64703	Aquatic Center Construction	11,504						
995.52600	Debt Issuance Cost							
TOTAL EXPENDITURES		11,504	0	0	0	0	0	0.0%

**Southpointe Roadway TIF Capital Improvement Fund
SUMMARY OF BALANCES**

Code: 146

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40951	Note Proceeds							
	TOTAL RECEIPTS	0	0	0	0	0	0	
	TOTAL CAPITAL IMPROVEMENTS	0	40,686	0	0	0	0	0.0%
	EXCESS RECEIPTS OVER EXPENDITURES	0	(40,686)	0	0	0	0	0.0%
	ADVANCES-IN							
43110	Advance from General Fund	0	0	0	0	0	0	0.0%
	ADVANCES-IN	0	0	0	0	0	0	0.0%
	ADVANCES-OUT							
997.55110	Repay Advance to General Fund	0	0	0	0	0	0	0.0%
	ADVANCES-OUT	0	0	0	0	0	0	0.0%
	TRANSFERS-IN							
43151	Transfer from Southpoint TIF Debt Service Fund	0	0	0	0	0	0	0.0%
42393	Transfer from WW Capacity Benefit SE Fund	367,000						
42420	Transfer from Southpointe District 1 Fund	330,000						
42421	Transfer from Southpointe District 2 Fund	9,000						
42422	Transfer from Southpointe District 3 Fund	13,000						
42423	Transfer from Southpointe District 4 Fund	13,000						
42424	Transfer from Southpointe District 5 Fund	14,000						
	TRANSFERS-IN	746,000	0	0	0	0	0	0.0%
	TRANSFERS-OUT							
53151	Transfer to Southpoint TIF Debt Service Fund							0.0%
	TRANSFERS-OUT	0	0	0	0	0	0	0.0%
	NET INCOME (DEFICIT)	746,000	(40,686)	0	0	0	0	0.0%
	BALANCE BEGINNING OF THE YEAR	0	746,000	0	705,314	705,314	705,314	100.0%
	ENCUMBERED	746,000	705,314		705,314			
	BALANCE END OF THE YEAR	0	0	0	0	705,314	705,314	100.0%

SUMMARY OF EXPENDITURES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 June	2024 Projected	2025 Budget	% Over 2024
490.64704	South Pointe Roadway TIF Construction							
490.64707	Lake Forest Dr Sanitary Sewer		40,686					
995.52600	Debt Issuance Cost							
997.55110	Repay Advance to General	0						
	TOTAL EXPENDITURES	0	40,686	0	0	0	0	0.0%

Special Assessment Fund
SUMMARY OF RECEIPTS, AND BALANCES

Miscellaneous Funds

Code: 417

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41001	Special Assessments	130,723	198,293	107,130	55,416	107,130	122,102	14.0%
41101	Interest on Investments	5,061	10,935	10,847	6,867	10,865	10,700	-1.4%
TOTAL RECEIPTS		135,784	209,228	117,977	62,284	117,995	132,802	12.6%
TOTAL EXPENDITURES		0	0	0	0	0	0	0.0%
TOTAL CAPITAL IMPROVEMENTS		150,000	271,982	200,000	0	171,000	200,000	0.0%
ADVANCES IN		150,000	200,000	200,000	200,000	200,000	100,000	-50.0%
ADVANCES OUT		150,000	200,000	200,000	0	200,000	100,000	-50.0%
TRANSFERS IN		50,000	50,000	50,000	50,000	50,000	50,000	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		35,784	(12,754)	(32,023)	312,284	(3,005)	(17,198)	46.3%
BALANCE AT BEGINNING OF YEAR		109,531	145,315	87,288	132,561	132,561	129,556	48.4%
ENCUMBERED					186,863			
BALANCE AT END OF YEAR		145,315	132,561	55,265	257,982	129,556	112,358	103.3%

SUMMARY OF EXPENDITURES

Division: General Government

Code: 417.750

DEPARTMENT: Special Assessment

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
52340	Contracted Services	150,000	271,982	200,000		171,000	200,000	0.0%
997.55110	Repay Advance to General Fund	150,000	200,000	200,000		200,000	100,000	-50.0%
TOTAL EXPENDITURES		300,000	471,982	400,000	0	371,000	300,000	-25.0%

SPECIAL ASSESSMENT REVENUE

Current Projects Collections

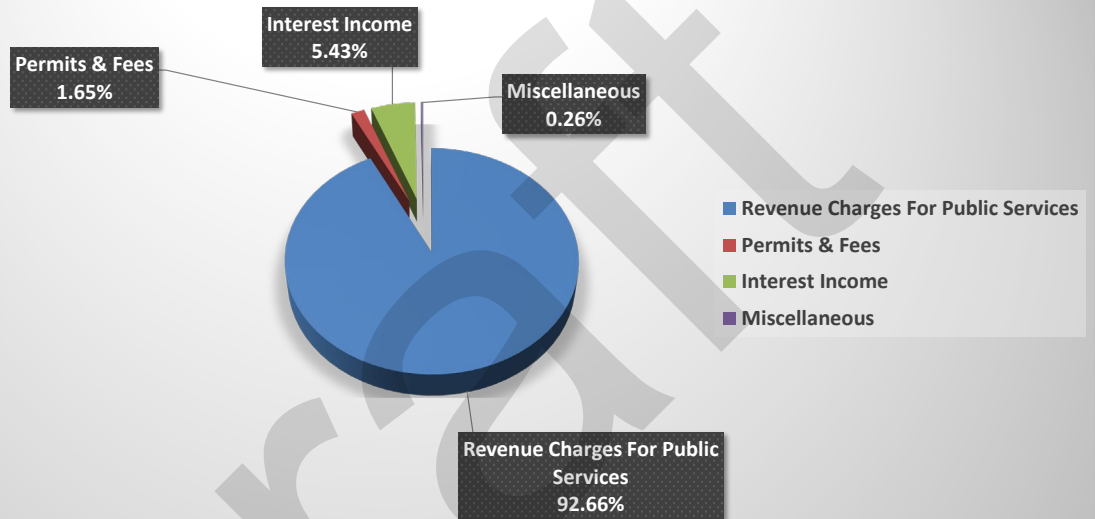
<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
107,130	122,102	109,816	85,521	63,016	32,937

TOTAL WATER FUND

Water Pumping & Filtration, Water Distribution, Water Administration, Finance Allocation Water, MIS Allocation Water,
City Manager Allocation Water, HR - Communications - Assistant City Manager, Allocation Wastewater,
Engineering Allocation Water, Legislative Allocation Water, Water Fund Insurance

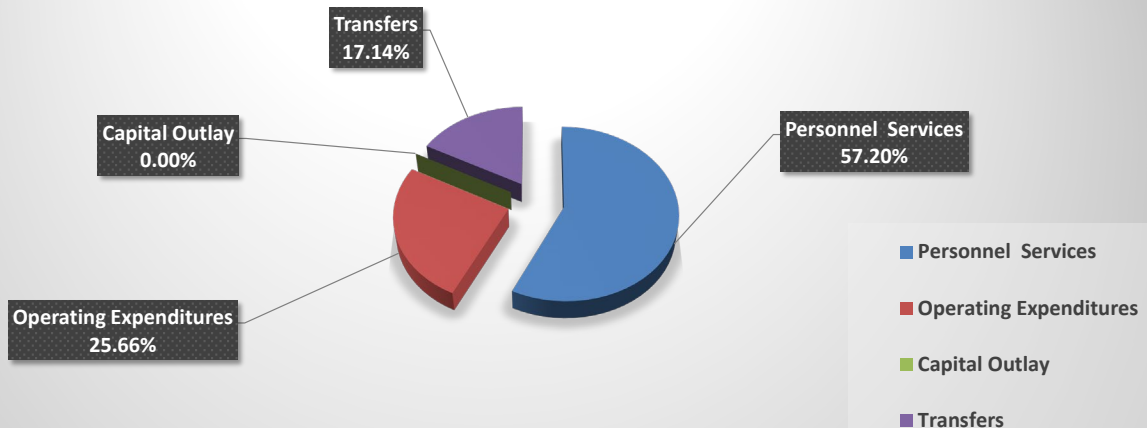
Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Revenue Charges For Public Services	2,692,296	2,908,552	2,803,340	1,331,058	2,757,000	2,975,699	6.1%
Permits & Fees	53,312	42,149	55,000	14,842	53,000	53,000	-3.6%
Interest Income	133,344	229,147	161,229	124,136	177,006	174,325	8.1%
Miscellaneous	16,434	7,106	6,000	7,941	6,487	8,500	41.7%
Total Revenues	2,895,386	3,186,954	3,025,569	1,477,977	2,993,493	3,211,524	6.1%



Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Personnel Services	1,622,995	1,657,111	1,858,301	887,202	1,789,472	2,052,089	10.4%
Operating Expenditures	669,500	693,679	806,000	371,281	763,798	920,438	14.2%
Capital Outlay	18,399	23,224	0	265	2,404	0	0.0%
Transfers	507,549	685,062	361,268	339,497	436,268	614,986	70.2%
Total Expenditures	2,818,443	3,059,076	3,025,569	1,598,245	2,991,942	3,587,513	18.6%
Increase/(Decrease) of Fund Balance	76,943	127,878	0	(120,269)	1,552	(375,989)	



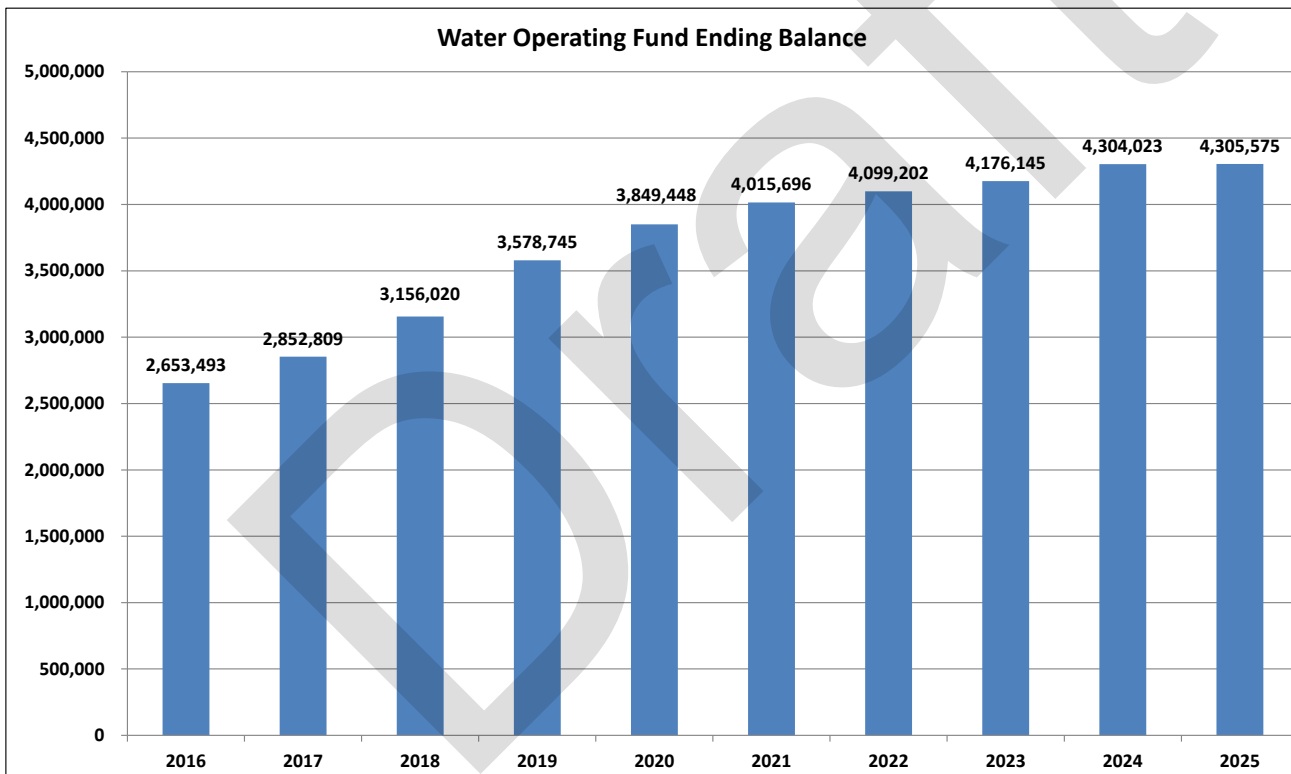
SUMMARY OF BALANCES

Fund: Water Operating
Code: 321

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	2,895,386	3,186,954	3,025,569	1,477,977	2,993,493	3,211,524	6.1%
TOTAL EXPENDITURES	2,292,495	2,350,790	2,664,301	1,258,483	2,553,270	2,972,527	11.6%
NET OPERATIONS	602,891	836,164	361,268	219,493	440,224	238,997	-33.8%
CAPITAL IMPROVEMENTS	18,399	23,224	0	265	2,404	0	0.0%
TRANSFER IN	0	0	0	0	0	0	0.0%
TRANSFERS OUT	507,549	685,062	361,268	339,497	436,268	614,986	70.2%
NET INCOME (DEFICIT)	76,943	127,878	0	(120,269)	1,552	(375,989)	-1879946869.6%
BALANCE AT BEGINNING OF YEAR	4,099,202	4,176,145	4,177,038	4,304,023	4,304,023	4,305,575	3.1%
ENCUMBERED	40,907	15,686		268,150			
BALANCE AT END OF YEAR	4,135,238	4,288,337	4,177,038	3,915,605	4,305,575	3,929,586	-5.9%

2026 Projected Ending Fund Balance as a percentage of expenditures and transfers out:

110%



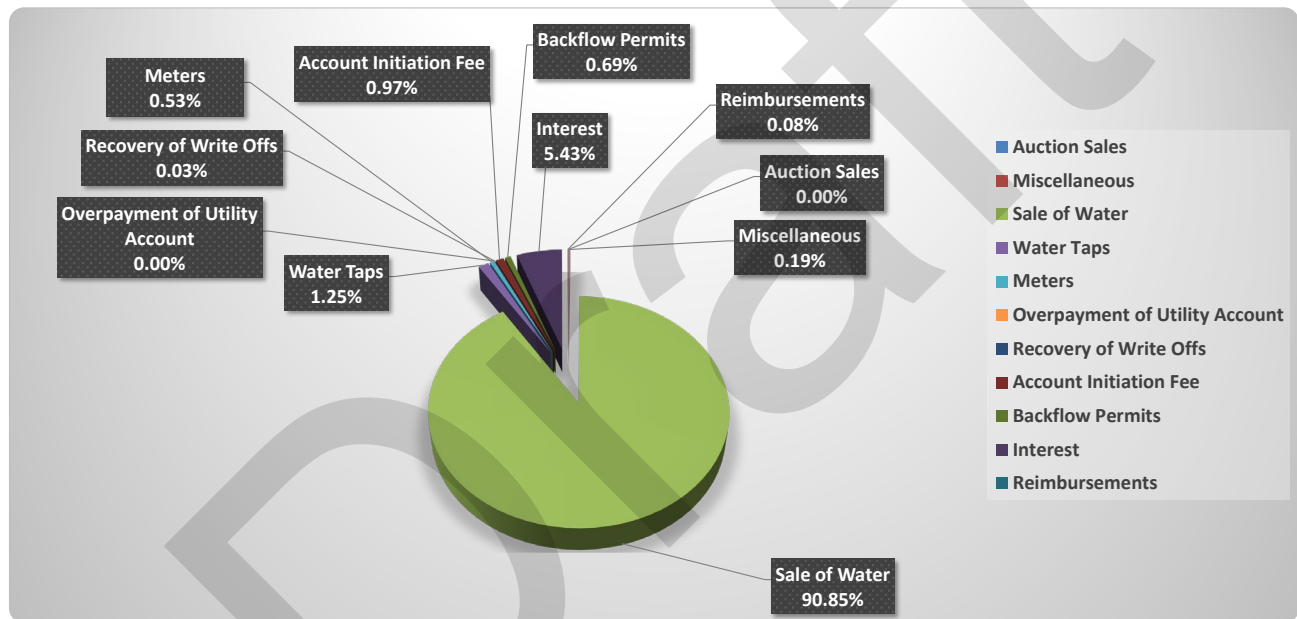
SUMMARY OF RECEIPTS

Fund: Water Operating

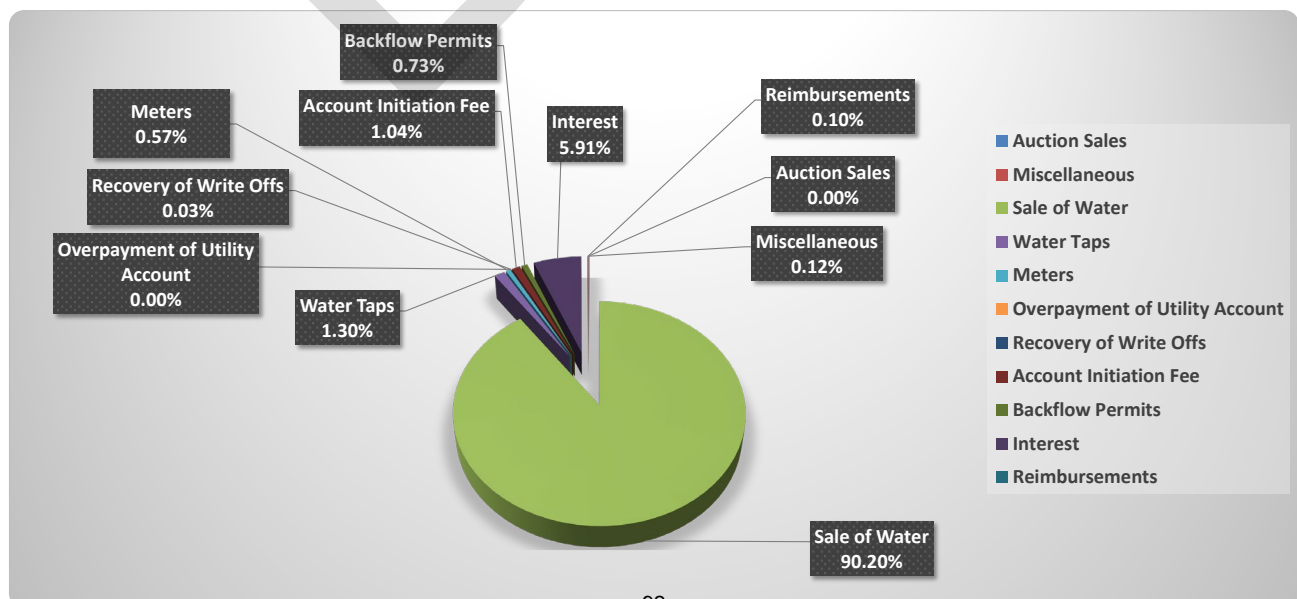
Code: 321

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40608	Auction Sales							0.0%
40617	Miscellaneous	10,554	4,093	6,000	4,954	3,500	6,000	0.0%
40637	Sale of Water	2,682,814	2,816,564	2,758,340	1,306,861	2,700,000	2,917,699	5.8%
40640	Water Taps	18,168	70,588	40,000	18,331	39,000	40,000	0.0%
40643	Meters	9,274	17,149	5,000	8,855	17,000	17,000	240.0%
40646	Overpayment of Utility Account	(18,368)	3,340		(3,514)			0.0%
40649	Recovery of Write Offs	410	911		526	1,000	1,000	100.0%
40651	Account Initiation Fee	31,541	29,679	32,000	10,765	31,000	31,000	-3.1%
40704	Backflow Permits	21,772	12,470	23,000	4,076	22,000	22,000	-4.3%
41101	Interest	133,344	229,147	161,229	124,136	177,006	174,325	8.1%
41222	Reimbursements	5,881	3,013		2,987	2,987	2,500	100.0%
	RECEIPTS	2,895,386	3,186,954	3,025,569	1,477,977	2,993,493	3,211,524	6.1%
42416	Transfer from FEMA							
	TOTAL REVENUE	2,895,386	3,186,954	3,025,569	1,477,977	2,993,493	3,211,524	6.1%

2026 Budgeted Water Fund Revenues



2025 Projected Water Fund Revenues



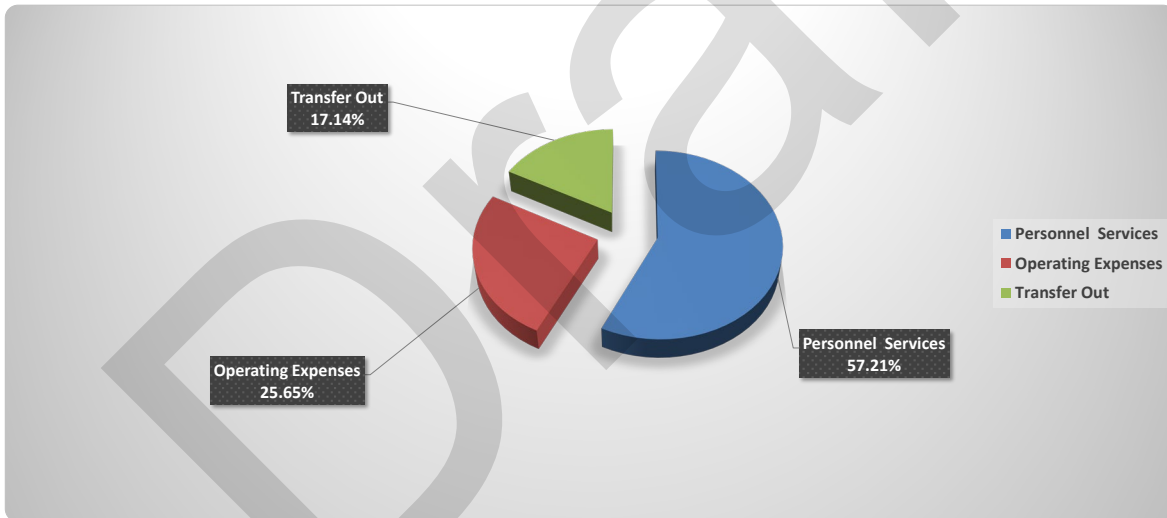
SUMMARY OF EXPENDITURES

Fund: Water Operating
Code: 321

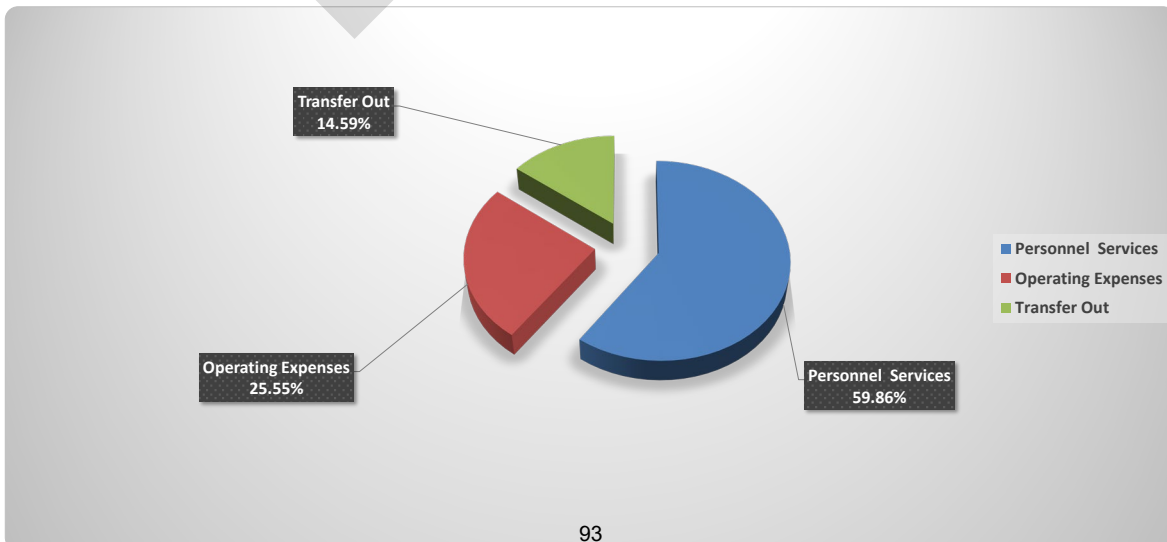
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
810	Water Pumping & Supply	949,054	893,711	1,069,109	468,416	1,000,167	1,274,371	19.2%
811	Water Distribution	606,973	652,511	695,146	351,897	679,645	730,659	5.1%
812	Water Administration	148,730	146,792	173,452	70,759	152,643	184,224	6.2%
814	Finance Allocation Water	285,311	315,225	301,483	149,938	311,178	325,955	8.1%
816	MIS Allocation Water	46,060	58,530	83,764	43,292	83,454	87,033	3.9%
817	City Manager Allocation Water	38,161	37,962	39,291	20,174	39,291	41,941	6.7%
818	Human Resources Allocation Water	70,726	70,634	79,654	34,653	79,496	139,718	75.4%
819	Engineer Allocation Water	159,307	192,310	210,063	116,194	202,147	176,286	-16.1%
820	Legislative Allocation Water	6,571	6,339	7,339	3,424	7,653	7,340	0.0%
815	Water Fund Insurance	0	0	5,000	0	0	5,000	0.0%
	EXPENDITURES	2,310,894	2,374,014	2,664,301	1,258,748	2,555,674	2,972,527	11.6%
	Transfers To:							
999.53110	General	42,690	41,482	43,542	21,771	43,542	46,886	7.7%
999.53312	Water Bond Debt Service							0.0%
999.53320	Water Capital Equipment	112,040	173,500	86,900	86,900	161,900	68,100	-21.6%
999.53322	Water Capital Improvement	352,819	470,080	230,826	230,826	230,826	500,000	116.6%
	TRANSFERS	507,549	685,062	361,268	339,497	436,268	614,986	70.2%
	TOTAL EXPENDITURES & TRANSFERS	2,818,443	3,059,076	3,025,569	1,598,245	2,991,942	3,587,513	18.6%

Transfer to General Fund includes salaries for maintenance of grounds at Water Plant - \$10,000
and 20% of Municipal Building budget - \$46,886

2026 Budgeted Water Fund Expenditures



2025 Projected Water Fund Expenditures



Fund: Water Operating
Division: Utility Services
Code: 321.810

DEPARTMENT: Water Pumping & Filtration
(Water Plant operations, customer services, and well maintenance)

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	343,447	331,168	378,124	160,412	321,000	435,167	15.1%
52111	Overtime	64,973	32,814	64,812	25,953	52,000	89,919	38.7%
52120	Personnel Benefits	144,020	128,691	167,619	75,786	199,129	194,923	16.3%
	TOTAL	552,440	492,674	610,555	262,151	572,129	720,009	17.9%

OPERATING EXPENSES

52310	Uniform	3,711	4,743	2,500	127	2,000	2,500	0.0%
52311	Electric Services	189,249	197,880	227,337	106,627	225,000	320,773	41.1%
52312	Gas Service	13,032	12,727	22,351	16,000	18,000	22,351	0.0%
52313	Telephone	9,136	9,453	14,000	3,493	8,000	14,000	0.0%
52330	Training & Travel	5,167	250	3,500	3,242	3,500	3,500	0.0%
52340	Contracted Services	55,283	53,932	47,500	30,102	55,000	47,500	0.0%
52350	General Liability Insurance	21,664	25,066	25,066	13,108	27,438	27,438	9.5%
52370	Printing & Reproduction	62		5,000		500	5,000	0.0%
52380	Membership & Subscriptions	237	371	500		250	500	0.0%
52381	Permits	7,098	7,873	7,500	1,550	7,500	7,500	0.0%
52411	Postage			300		150	300	0.0%
52420	Operating Supplies	25,435	26,914	32,000	10,482	26,000	32,000	0.0%
52425	Chemical Supplies	27,659	26,799	25,000	10,455	24,000	25,000	0.0%
52430	Vehicle Maintenance	2,840	6,780	5,000	(234)	2,000	5,000	0.0%
52440	Small Tools & Equipment	1,974	1,500	5,000	4,434	5,000	5,000	0.0%
52460	Maintenance Supplies			3,000	2,690	3,100	3,000	0.0%
52470	Fuel	6,806	7,655	10,000	3,239	7,600	10,000	0.0%
52480	Maintenance of Facilities	3,994	4,057	3,000	950	3,000	3,000	0.0%
52481	Maintenance of Wells	18,997	15,037	20,000		10,000	20,000	0.0%
52490	Refunds	4,270						0.0%
	TOTAL	396,614	401,037	458,554	206,265	428,038	554,362	20.9%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	949,054	893,711	1,069,109	468,416	1,000,167	1,274,371	19.2%
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PERSONNEL

- (1) FT Water Plant Manager, 100%
- (1) FT Water Plant Operator III, 100%
- (1) FT Water Plant Operator II, 100%
- (1) FT Water Plant Operator II, 100%**
- (1) FT Utility Maintenance Tech., 100%
- (1) FT Meter Reader, 50%

Fund: Water Operating
Division: Utility Services
Code: 321.811

DEPARTMENT: Water Distribution

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	335,499	348,040	370,669	184,959	370,000	398,881	7.6%
52111	Overtime	2,120	11,725	29,799	10,011	15,000	31,043	4.2%
52120	Personnel Benefits	152,818	161,452	169,259	86,067	169,259	174,012	2.8%
	TOTAL	490,437	521,217	569,727	281,038	554,259	603,936	6.0%

OPERATING EXPENSES

52310	Uniform	4,323	4,969	3,000	3,843	3,843	3,000	0.0%
52313	Telephone	762	784	3,000	357	800	3,000	0.0%
52330	Training & Travel	999	45	1,000		500	1,000	0.0%
52340	Contracted Services	5,815	7,684	4,500	817	4,000	4,500	0.0%
52350	General Liability Insurance	12,333	14,269	14,269	7,462	15,573	15,573	9.1%
52370	Printing & Reproduction		264	100		50	100	0.0%
52380	Membership & Subscriptions	262	404	200	375	100	200	0.0%
52411	Postage	1	21	50		20	50	0.0%
52420	Operating Supplies	47,508	26,960	47,300	19,357	43,000	47,300	0.0%
52430	Vehicle Maintenance	5,174	5,836	7,000	5,534	7,500	7,000	0.0%
52440	Small Tools & Equipment	6,364	20,966	6,000	5,298	6,500	6,000	0.0%
52450	Materials	23,653	40,788	25,000	22,738	35,000	25,000	0.0%
52470	Fuel	9,341	8,303	14,000	5,079	8,500	14,000	0.0%
	TOTAL	116,536	131,294	125,419	70,859	125,386	126,723	1.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	606,973	652,511	695,146	351,897	679,645	730,659	5.1%
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PERSONNEL

- (1) FT Water Distribution Manager, 100%
- (2) FT Utility Maintenance Worker III, 100%
- (2) FT Utility Maintenance Worker II, 100%
- (1) FT Mechanics, 25%

Includes \$9,975 for part-time seasonal worker for maintenance and painting of fire hydrants

Fund: Water Operating
Division: Utility Services
Code: 321.812

DEPARTMENT: Water Administration

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	102,510	100,469	111,705	45,362	100,000	120,526	7.9%
52111	Overtime	296		1,794		500	1,936	7.9%
52120	Personnel Benefits	34,508	35,131	37,301	17,419	37,301	38,709	3.8%
	TOTAL	137,314	135,599	150,800	62,782	137,801	161,171	6.9%

OPERATING EXPENSES

52310	Uniform			600		300	600	0.0%
52313	Telephone	2,494	2,656	5,900	1,195	2,400	5,900	0.0%
52330	Training & Travel	2,555	2,496	1,900	1,279	1,900	1,900	0.0%
52340	Contracted Services			1,000	275	1,000	1,000	0.0%
52350	General Liability Insurance	4,261	4,791	4,262	2,765	4,663	4,663	9.4%
52370	Printing & Reproduction			500		200	500	0.0%
52380	Membership & Subscriptions		264	300	240	200	300	0.0%
52410	Office Supplies		150	1,200		200	1,200	0.0%
52411	Postage	20		500		200	500	0.0%
52420	Operating Supplies	59	45	600		200	600	0.0%
52430	Vehicle Maintenance	887	351	500	45	900	500	0.0%
52440	Small Tools & Equipment	1,041	439	750	2,179	2,179	750	0.0%
52470	Fuel			4,640		500	4,640	0.0%
52490	Refunds	100						0.0%
52715	OTCS Utility Assistance							0.0%
	TOTAL	11,417	11,192	22,652	7,978	14,842	23,053	1.8%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	148,730	146,792	173,452	70,759	152,643	184,224	6.2%
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PERSONNEL

- (1) FT Service Director, 30%
- (1) FT Deputy Service Director, 40%
- (1) FT Environmental Specialist, 25%

Fund: Water Operating
Division: Utility Services
Code: 321.814

DEPARTMENT: Finance Allocation Water

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	138,357	154,683	161,395	78,708	161,395	175,392	8.7%
52111	Overtime	3,772	2,109	3,042	1,290	3,042	3,312	8.9%
52120	Personnel Benefits	56,023	63,422	65,755	33,898	65,755	68,208	3.7%
	TOTAL	198,153	220,215	230,192	113,896	230,192	246,912	7.3%

OPERATING EXPENSES

52327	Audit & ACFR Fees	10,205	11,115	9,450	7,599	11,356	11,500	21.7%
52329	Bank & Investment Fees	26,565	28,366	27,000	16,421	30,000	29,000	7.4%
52330	Training & Travel	557	776	1,260	198	1,260	2,000	58.7%
52340	Contracted Services	17,555	18,433	18,500	6,367	20,000	20,500	10.8%
52352	Public Officials Bond	345	613	690	613	613	690	0.0%
52354	Appraisal Costs	438	438	438		438	438	0.0%
52360	Advertising	25	14	100	14	100	100	0.0%
53364	Cyber Insurance	2,900	2,900	3,003		3,165	3,165	5.4%
52370	Printing & Reproduction	531	579	2,100	271	2,100	2,100	0.0%
52380	Membership & Subscriptions	481	150	750	14	750	750	0.0%
52410	Office Supplies	1,183	1,283	1,500	739	1,500	1,500	0.0%
52411	Postage	7,975	7,120	6,500	3,540	7,300	7,300	12.3%
	TOTAL	68,760	71,786	71,291	35,777	78,582	79,043	10.9%

CAPITAL OUTLAY

52520	Equipment	18,399	23,224		265	2,404		0.0%
	TOTAL	18,399	23,224	0	265	2,404	0	0.0%

TOTAL EXPENDITURES	285,311	315,225	301,483	149,938	311,178	325,955	8.1%
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PERSONNEL

- (1) FT Finance Director, 30%
- (1) FT Assistant Finance Director, 30%
- (1) FT Payroll and Benefits Specialist, 25%
- (1) FT Accounting Specialist, 25%
- (1) FT Finance Specialist, 30%
- (2) Utility Billing & Collection Specialist, 30%

OPERATING EXPENSE

Contracted services reflects BS&A software, UKG software, Sensus utility billing software maintenance, SmartBill, collection agency fees

Bank/Investment fees reflects cost of professional management of investments, and VISA/MC fees

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52331	Professional Services	1,679	1,763	2,774		2,774	2,913	5.0%
52340	Contracted Services	38,088	51,057	73,340	40,229	73,340	76,280	4.0%
52370	Printing & Reproduction	3,362	2,966	4,500	1,899	4,000	4,500	0.0%
52380	Membership & Subscriptions	549	604	550	367	740	740	34.5%
53410	Office Supplies		5	100	64	100	100	0.0%
52434	Computer Supplies	2,383	2,136	2,500	732	2,500	2,500	0.0%
	TOTAL	46,060	58,530	83,764	43,292	83,454	87,033	3.9%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	46,060	58,530	83,764	43,292	83,454	87,033	3.9%
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OPERATING EXPENSES

Additional Onsite IT Support from NextStep included in Contracted Services for 2026 (\$104,000)

Migrated users to Adobe Acrobat/Creative Cloud

Migrated to Microsoft 365 in 2023 (\$12,000 one-time migration fee approximately \$4,585 a month for licensing and back-up fees for approximately 200 users)

Professional Services: Civic Clerk (\$14,565)
(60% General; 20% Water; 20% Wastewater)

INCLUDED IN CONTRACTED SERVICES

	<u>2025</u>	<u>2026</u>
Network Service/BDR - NextStep	88,200	94,000
Onsite IT Support - NextStep	76,000	104,000
Internet Access - Altafiber & Spectrum	55,000	60,000
Microsoft 365 Licenses & Backup Fees	45,600	55,000
Adobe Acrobat & Creative Cloud Licenses (40 users)	14,000	14,000
Mitel Phone System Maintenance (Support)	12,000	15,000
Columbitech (Police Mobile VPN Maintenance)	3,000	3,000
SAN Maintenance Renewal (2yr)	-	3,000
VMWare Licensing Update (3yr)	6,000	-
Barracuda Mail Archiver Support (3yr 2023)	-	-
Meraki License Renewals (3yr)	30,000	-
Server OS Upgrades (7)	-	-
Cyber Security - NextStep	21,000	25,000
UPS Maintenance & Parts (2yrs)	7,500	-
Telephone System Maintenance (Supplies)	2,500	2,500
Basic Network Wiring	2,000	2,000
Web Hosting - Revize	3,900	3,900
Total	366,700	381,400
Allocation:		
General Fund	60%	220,020
Water Fund	20%	73,340
Wastewater Fund	20%	73,340

Fund: Water Operating
Division: Utility Services
Code: 321.817

DEPARTMENT:

City Manager Allocation Water

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	26,577	26,096	27,255	13,968	27,255	29,415	7.9%
52120	Personnel Benefits	8,977	9,293	9,571	5,031	9,571	10,061	5.1%
52150	Vehicle Allowance	720	720	720	360	720	720	0.0%
	TOTAL	36,273	36,109	37,546	19,359	37,546	40,196	7.1%

OPERATING EXPENSES

52330	Training & Travel	468	941	550	381	550	550	0.0%
52340	Contracted Services	58	563	150		150	150	0.0%
52370	Printing & Reproduction			120		120	120	0.0%
52380	Memberships & Subscriptions	712	277	450	394	450	450	0.0%
52410	Office Supplies	13	50	100	29	100	100	0.0%
52411	Postage	82	13	75	12	75	75	0.0%
52420	Operating Supplies	555	10	300		300	300	0.0%
	TOTAL	1,888	1,853	1,745	815	1,745	1,745	0.0%

TOTAL EXPENDITURES		38,161	37,962	39,291	20,174	39,291	41,941	6.7%
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PERSONNEL

(1) FT City Manager, 15%

Fund: Water Operating
Division: Utility Services
Code: 321.818

DEPARTMENT: HR - Communications - Assistant City Manager Allocation Water

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	41,569	42,743	44,056	21,910	44,056	83,797	90.2%
52111	Overtime		74					
52120	Personnel Benefits	15,168	16,085	16,173	8,345	16,173	30,592	89.2%
	TOTAL	56,738	58,902	60,229	30,255	60,229	114,389	89.9%

OPERATING EXPENSES

52210	Unemployment Insurance	121		525			525	0.0%
52220	Emp Engagement/Retention	2,057	2,199	2,400	784	2,400	2,400	0.0%
52330	Training & Travel	880	1,133	950	342	950	1,221	28.6%
52331	Professional Services	849	712	900	321	900	900	0.0%
52337	Employee Training	577	611	1,200	81	1,200	3,000	150.0%
52339	Tuition Reimbursement		53	1,500	32	1,500	1,500	0.0%
52340	Contracted Services	1,853	3,127	5,300	1,070	5,300	9,000	69.8%
52360	Advertising	824	4	1,500	557	1,500	1,071	-28.6%
52366	Communications	6,263	3,195	4,500	269	4,500	4,500	0.0%
52380	Memberships & Subscriptions	484	571	500	853	853	964	92.9%
52410	Office Supplies	80	118	75	89	89	214	185.7%
52411	Postage	1	7	75	1	75	32	-57.1%
52490	Refunds							0.0%
	TOTAL	13,989	11,732	19,425	4,398	19,267	25,329	30.4%

TOTAL EXPENDITURES	70,726	70,634	79,654	34,653	79,496	139,718	75.4%
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PERSONNEL

- (1) FT Human Resources Manager, 15%
- (1) FT Admin Asst II/Deputy Clerk, 15%
- (1) FT Assistant City Manager, 15%
- (1) FT Sustainability Coordinator, 40%
- (2) PT Interns, 15%

EMPLOYEE INCENTIVES

Includes employee retention and wellness initiatives

PROFESSIONAL SERVICES

Includes pre-employment psychological testing, pre-employment physicals, and pre-employment polygraph exams

CONTRACTED SERVICES

Contracted service includes workers compensation program, NEOGOV HR employee software, and random drug screening contract

TRAINING & TRAVEL

Education and conferences for ACM team including: HR, Sustainability and Communications

COMMUNICATIONS

Insightly CRM license, Mailchimp License.
Additional communications tools including: Canva, SmugMug, Social Media ad-ons

Fund: Water Operating
Division: Utility Services
Code: 321.819

DEPARTMENT: Engineer Allocation Water

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	104,735	138,160	134,532	83,029	134,532	112,151	-16.6%
52111	Overtime	254	128	2,436	95	500	2,610	7.1%
52120	Personnel Benefits	40,881	48,407	56,465	31,704	56,465	44,895	-20.5%
	TOTAL	145,870	186,695	193,433	114,828	191,497	159,656	-17.5%

OPERATING EXPENSES

52310	Uniform			100		100	100	0.0%
52313	Telephone	870	894	1,100	409	900	1,100	0.0%
52330	Training & Travel	1,012	133	2,000		1,000	2,000	0.0%
52331	Professional Services			2,500		2,000	2,500	0.0%
52340	Contracted Services	8,661	3,067	3,000		2,500	3,000	0.0%
52360	Advertising			600		200	600	0.0%
52370	Printing & Reproduction			600		200	600	0.0%
52380	Membership & Subscriptions	22	497	200	107	200	200	0.0%
52410	Office Supplies	664	293	900		750	900	0.0%
52411	Postage	130	377	700	598	700	700	0.0%
52420	Operating Supplies	73		750	76	300	750	0.0%
52430	Vehicle Maintenance	204		300		300	300	0.0%
52440	Small Tools & Equipment	995		1,750		1,000	1,750	0.0%
52470	Fuel	805	355	2,130	175	500	2,130	0.0%
	TOTAL	13,437	5,615	16,630	1,366	10,650	16,630	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	159,307	192,310	210,063	116,194	202,147	176,286	-16.1%
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PERSONNEL

- (1) FT City Engineer, 33%
- (1) FT Engineering Technician, 33%
- (1) FT Engineering Aide, 33%
- (1) FT Administrative Assistant III, 33%

Fund: Water Operating
Division: Utility Services
Code: 321.820

DEPARTMENT: Legislative Allocation Water

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	5,131	5,131	5,130	2,565	5,130	5,130	0.0%
52120	Personnel Benefits	639	569	689	329	689	690	0.1%
	TOTAL	5,770	5,700	5,819	2,894	5,819	5,820	0.0%

OPERATING EXPENSES

52211	Boards & Commissions			50		50	50	0.0%
52221	Public Service Recognition	102		30		30	30	0.0%
52330	Travel & Training	46	106	510	109	510	510	0.0%
52331	Professional Service	62						0.0%
52360	Advertising			107	421	421	107	0.0%
52380	Membership & Subscriptions	475	527	623		623	623	0.0%
52410	Office Supplies	3		100		100	100	0.0%
52411	Postage	6						0.0%
52420	Operating Supplies	106	6	100		100	100	0.0%
	TOTAL	801	639	1,520	530	1,834	1,520	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	6,571	6,339	7,339	3,424	7,653	7,340	0.0%
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PERSONNEL

- (1) PT Mayor (15%)
- (6) PT Council Members (15%)

Fund: Water Operating
 Division: Utility Services
 Code: 321.815

DEPARTMENT: Water Fund Insurance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52355	Claims Paid			5,000			5,000	0.0%
TOTAL EXPENDITURES		0	0	5,000	0	0	5,000	0.0%

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**Fund: Water Improvement Fund
SUMMARY OF BALANCES**

Code: 322

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	0	1,037,312	18,935,000	39,520	19,204,770	0	-100.0%
CAPITAL IMPROVEMENTS	794,248	1,563,553	19,562,000	234,520	19,153,100	647,000	-96.7%
NET	(794,248)	(526,241)	(627,000)	(195,001)	51,670	(647,000)	-3.2%
TRANSFERS IN	352,819	470,080	230,826	230,826	230,826	500,000	116.6%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	(441,429)	(56,161)	(396,174)	35,825	282,496	(147,000)	62.9%
BALANCE AT BEGINNING OF YEAR	3,168,940	2,727,511	2,389,223	2,671,350	2,671,350	2,953,846	23.6%
ENCUMBERED	1,823,108	760,199		565,203			
BALANCE AT END OF YEAR	904,403	1,911,151	1,993,049	2,141,972	2,953,846	2,806,846	40.8%

SUMMARY OF RECEIPTS

Code: 322

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40285	OKI Funding							
40286	OPWC Funding							
40535	OEPA Grant		6,393		39,520	39,520		
40952	OWDA Loan/Funding		1,030,919	18,935,000		18,935,000		
40617	Miscellaneous					230,250		
	RECEIPTS	0	1,037,312	18,935,000	39,520	19,204,770	0	-100.0%
42321	Transfer from Water	352,819	470,080	230,826	230,826	230,826	500,000	116.6%
42381	Transfer from Water Capital Benefit NE	0	0	0	0	0	0	0.0%
42382	Transfer from Water Capital Benefit NW	0	0	0	0	0	0	0.0%
42383	Transfer from Water Capital Benefit SE	0	0	0	0	0	0	0.0%
42384	Transfer from Water Capital Benefit SW	0	0	0	0	0	0	0.0%
42393	Transfer from Wastewater Capital Benefit SE	0	0	0	0	0	0	0.0%
	TRANSFERS	352,819	470,080	230,826	230,826	230,826	500,000	116.6%
	TOTAL RECEIPTS	352,819	1,507,392	19,165,826	270,346	19,435,596	500,000	-97.4%

SUMMARY OF EXPENDITURES

Fund: Water Improvement Fund

Code: 322

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
810.67101	Water Improvements	35,578	113,345	100,000	26,823	70,000	100,000	
810.67110	Meter System Upgrade	29,500	33,550	47,000	37,645	47,000	47,000	
810.67122	WTP Modernization	287,303	1,246,377	18,935,000	160,953	18,935,000		
810.67131	Clean and Redevelop Vertical Water Well	29,748	26,565	55,000	8,000	10,000	35,000	
810.67134	Water and Distribution Building Repair & Painting	9,036	14,426	20,000		10,000	20,000	
810.67136	West Booster Station Improvements	3,310		30,000		25,000		
810.67137	Refurbish Elevated Storage Tank Exterior Coating System	311,383	13,463					
810.67147	WTP SCADA Replacement						300,000	
811.67132	Lead Service Line Replacements		14,302	100,000		30,000	100,000	
811.67139	Lead Service Line Inventory & Mapping	13,026	17,172		1,100	1,100		
811.67140	Water Main Relocation - Springwood	75,364	60,353					
811.67145	Replace 4" Cast Iron Wtr Main ARD/CAM/CHE			250,000				
811.67146	Water Dist. System Leak Survey						20,000	
819.67144	Continued Hydrant Restorations		24,000	25,000		25,000	25,000	
TOTAL EXPENDITURES		794,248	1,563,553	19,562,000	234,520	19,153,100	647,000	-96.7%

Fund: Water Capacity Benefit Fund - NE Quadrant
SUMMARY OF BALANCES

Code: 381

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	11,982	59,386	16,477	12,563	17,829	17,560	6.6%
TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	11,982	59,386	16,477	12,563	17,829	17,560	6.6%
BALANCE AT BEGINNING OF YEAR	646,067	658,049	619,873	717,435	717,435	735,264	18.6%
ENCUMBERED							
BALANCE AT END OF YEAR	658,049	717,435	636,350	729,999	735,264	752,824	18.3%

SUMMARY OF RECEIPTS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41101	Interest	11,982	22,502	16,477	12,563	17,829	17,560	6.6%
41203	Water CBC Permit NE		36,884					0.0%
	TOTAL RECEIPTS	11,982	59,386	16,477	12,563	17,829	17,560	6.6%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
810.60201	Capacity Improvements							0.0%
811.52490	Refunds							0.0%
999.53322	Transfer to Water Improvement							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%

Fund: Water Capacity Benefit Fund - NW Quadrant
SUMMARY OF BALANCES

Code: 382

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	38,194	15,016	5,760	11,582	18,873	6,354	10.3%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	38,194	15,016	5,760	11,582	18,873	6,354	10.3%
BALANCE BEGINNING OF YEAR	199,383	237,577	195,521	252,594	252,594	271,467	38.8%
ENCUMBERED							
BALANCE END OF YEAR	237,577	252,594	201,281	264,176	271,467	277,821	38.0%

SUMMARY OF RECEIPTS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41101	Interest	3,956	7,940	5,760	4,507	6,452	6,354	10.3%
41204	Water CBC Permit NW	34,238	7,076		7,076	12,421		0.0%
	TOTAL RECEIPTS	38,194	15,016	5,760	11,582	18,873	6,354	10.3%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
810.60301	Capacity Improvements							0.0%
999.53322	Transfer to Water Improvement							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%

Fund: Water Capacity Benefit Fund - SE Quadrant
SUMMARY OF BALANCES

Code: 383

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	6,565	41,271	8,646	7,036	9,985	9,834	13.7%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	6,565	41,271	8,646	7,036	9,985	9,834	13.7%
BALANCE BEGINNING OF YEAR	353,961	360,526	336,771	401,797	401,797	411,782	22.3%
ENCUMBERED							
BALANCE END OF YEAR	360,526	401,797	345,417	408,833	411,782	421,616	22.1%

SUMMARY OF RECEIPTS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41101	Interest	6,565	12,173	8,646	7,036	9,985	9,834	13.7%
41205	Water CBC Permit SE		29,098					0.0%
	TOTAL RECEIPTS	6,565	41,271	8,646	7,036	9,985	9,834	13.7%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
810.60401	Capacity Improvements							0.0%
999.53322	Transfer to Water Improvement							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%

Fund: Water Capacity Benefit Fund - SW Quadrant
SUMMARY OF BALANCES

Code: 384

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	6,095	9,086	6,645	19,797	22,979	7,296	9.8%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	6,095	9,086	6,645	19,797	22,979	7,296	9.8%
BALANCE BEGINNING OF YEAR	270,970	277,065	214,267	286,151	286,151	309,130	44.3%
ENCUMBERED							
BALANCE END OF YEAR	277,065	286,151	220,912	305,947	309,130	316,426	43.2%

SUMMARY OF RECEIPTS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41101	Interest	5,045	9,086	6,645	5,092	7,409	7,296	9.8%
41206	Water CBC Permit SW	1,050			14,705	15,570		0.0%
	TOTAL RECEIPTS	6,095	9,086	6,645	19,797	22,979	7,296	9.8%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
810.60501	Capacity Improvements							0.0%
999.53322	Transfer to Water Improvement							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%

**Fund: Water Capital Equipment Fund
SUMMARY OF BALANCES**

Code: 320

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	0	0	0	0	2,352	0	0.0%
CAPITAL IMPROVEMENTS	141,829	164,453	86,867	69,493	81,507	143,100	64.7%
NET	(141,829)	(164,453)	(86,867)	(69,493)	(79,155)	(143,100)	-64.7%
TRANSFERS IN	112,040	173,500	86,900	86,900	161,900	68,100	-21.6%
NET INCOME (DEFICIT)	(29,789)	9,047	33	17,407	82,745	(75,000)	-227372.7%
BALANCE BEGINNING OF YEAR	320,659	290,870	261,970	299,918	299,918	382,663	46.1%
ENCUMBERED	88,041	84,496		61,910			
BALANCE END OF YEAR	202,829	215,421	262,003	255,415	382,663	307,663	17.4%

SUMMARY OF RECEIPTS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40608	Auction Sales							
41222	Reimbursements					2,352		
RECEIPTS		0	0	0	0	2,352	0	0.0%
TRANSFERS IN								
42321	Transfer from							
	Water Operating Fund	112,040	173,500	86,900	86,900	161,900	68,100	-21.6%
	TOTAL REVENUE	112,040	173,500	86,900	86,900	164,252	68,100	-21.6%

SUMMARY OF EXPENDITURES

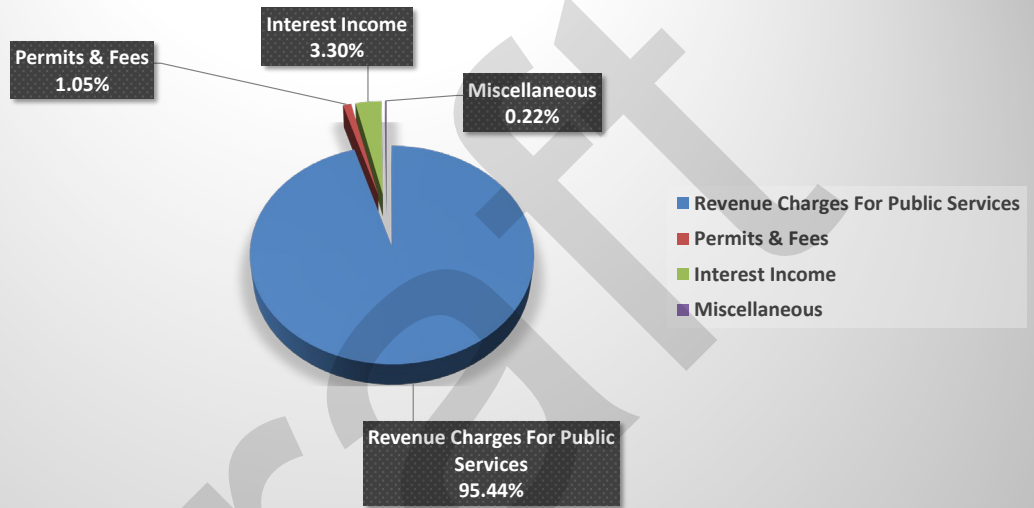
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
810.65101	Security Improvements		338					
810.65105	Vulnerability Assessment Mitigation Items	8,463	7,768	20,000	9,839	15,000	20,000	
810.65106	Replacement of Truck #2012-26 Ford F150		49,990					
810.65150	Replacement of Truck #2008-37		52,990					
811.65148	Replacement of Truck #2001-30 Dodge 350	19,139	29,301					
811.65151	Replacement of Rubber Tire Loader - 2008	80,000						
811.65152	22k HD Split Tilt Trailer-CAM Superline	21,114	8,886					
811.65153	Replacement of Truck #2011-39 Ford F250		537					
811.65156	Replace Hydraulic Power Unit			11,000	10,640	10,640		
811.65157	Replace Valve Exerciser						110,000	
816.65124	Computer Hardware (MIS)	532	1,643	4,000	1,347	4,000	6,000	
816.65131	Infrastructure Updates	200	2,000	3,000		3,000	4,600	
816.65137	Server Infrastructure Upgrades			1,200		1,200		
819.61230	Replacement of 800mHz Portable Radios			47,667	47,667	47,667		
819.61238	Drone Mapping Software						2,500	
819.65153	Replacement of 2015 Dodge Durango	12,381						
819.65154	Replacement of 2010 Ford Escape SUV \$33,000		11,000					
	TOTAL EXPENDITURES	141,829	164,453	86,867	69,493	81,507	143,100	64.7%

TOTAL WASTEWATER FUND

Wastewater Plant, Wastewater Collection, Wastewater Administration, Finance Allocation Wastewater,
MIS Allocation Wastewater, City Manager Allocation Wastewater, HR - Communications - Assistant City Manager
Allocation Wastewater, Engineering Allocation Wastewater, Legislative Allocation Wastewater, Wastewater Fund Insurance

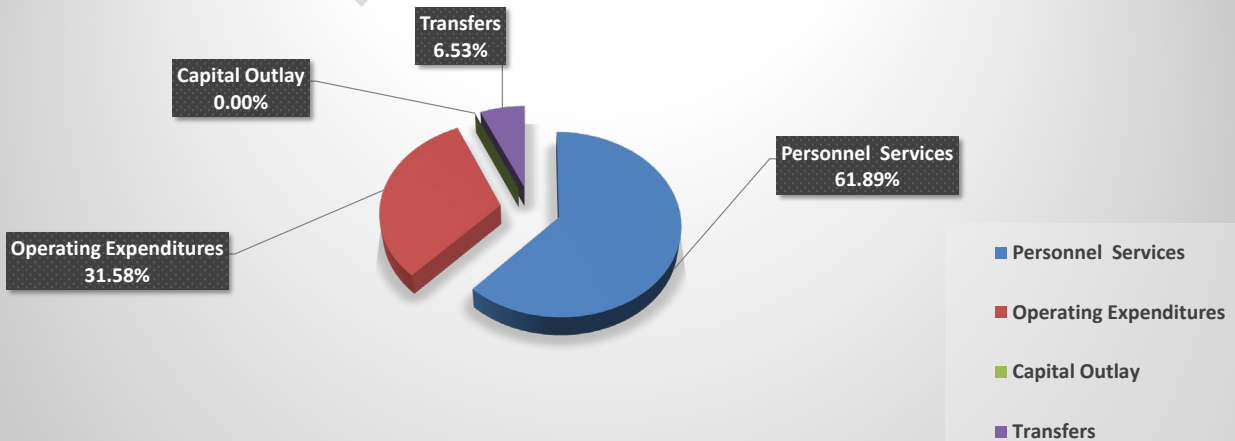
Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Revenue Charges For Public Services	2,902,816	3,026,312	3,078,610	1,417,131	3,001,000	3,184,291	3.4%
Permits & Fees	31,098	29,408	35,000	10,550	35,000	35,000	0.0%
Interest Income	87,410	149,427	110,322	78,910	111,692	110,000	-0.3%
Miscellaneous	8,346	6,342	1,800	19,523	19,523	7,200	300.0%
Total Revenues	3,029,670	3,211,488	3,225,732	1,526,114	3,167,215	3,336,491	3.4%



Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Personnel Services	1,867,680	2,002,484	2,154,212	1,051,339	2,108,016	2,298,325	6.7%
Operating Expenditures	646,647	656,649	956,660	363,696	766,569	1,172,804	22.6%
Capital Outlay	18,399	23,224	0	265	2,404	0	0.0%
Transfers	406,040	315,965	133,542	111,771	290,226	242,486	81.6%
Total Expenditures	2,938,766	2,998,322	3,244,414	1,527,072	3,167,215	3,713,615	14.5%
Increase/(Decrease) of Fund Balance	90,903	213,166	(18,682)	(958)	(0)	(377,123)	



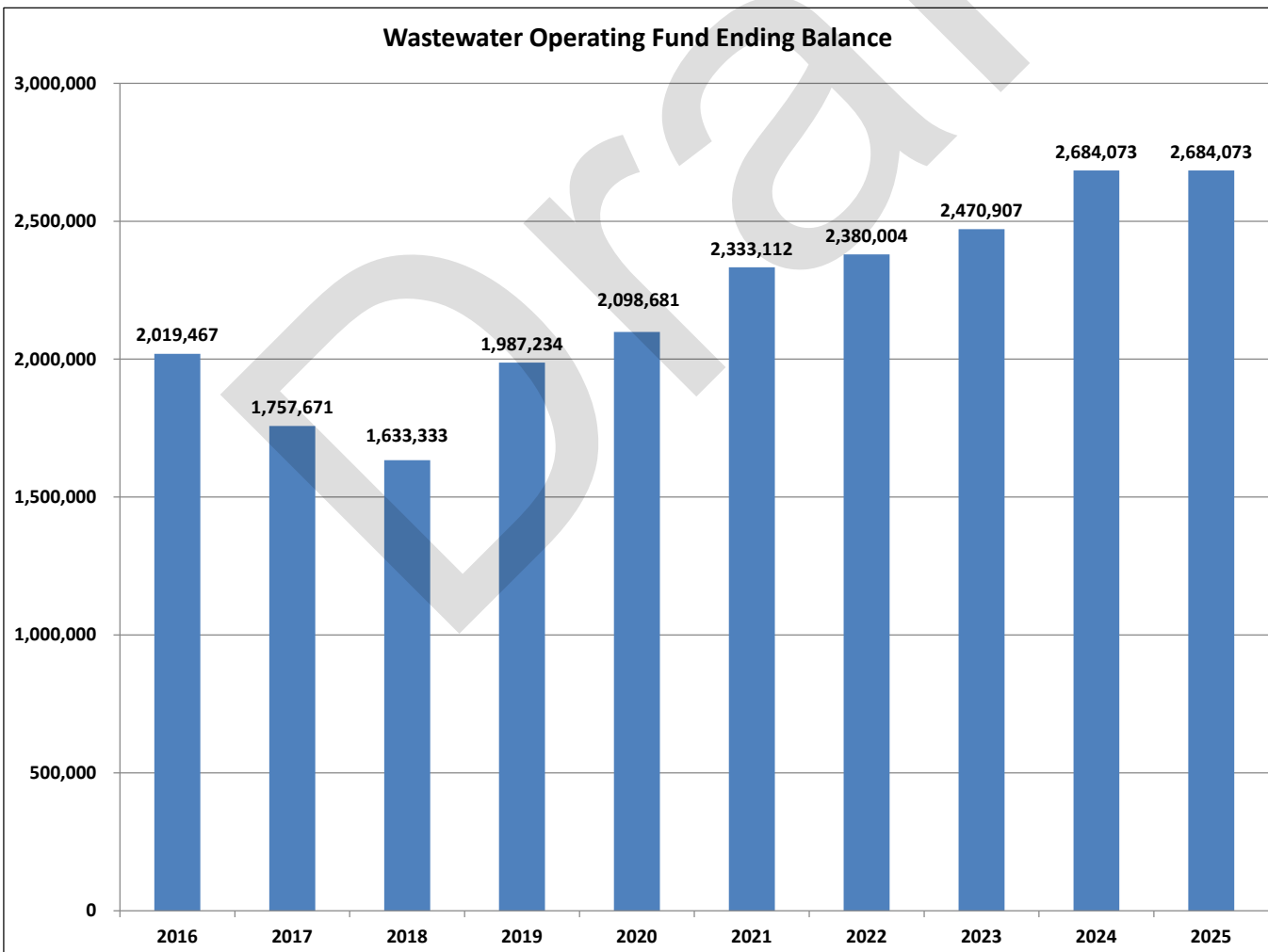
SUMMARY OF BALANCES

Fund: Wastewater Operating
Code: 331

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	3,029,670	3,211,488	3,225,732	1,526,114	3,167,215	3,336,491	3.4%
TOTAL EXPENDITURES	2,532,726	2,682,357	3,110,872	1,415,301	2,876,989	3,471,129	11.6%
NET OPERATIONS	496,943	529,131	114,860	110,813	290,226	(134,637)	-217.2%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS IN	0	0	0	0	0	0	0.0%
TRANSFERS OUT	406,040	315,965	133,542	111,771	290,226	242,486	81.6%
NET INCOME (DEFICIT)	90,903	213,166	(18,682)	(958)	(0)	(377,123)	-1918.7%
BALANCE AT BEGINNING OF YEAR	2,380,004	2,470,907	2,299,768	2,684,073	2,684,073	2,684,073	16.7%
ENCUMBERED	42,628	7,751		324,627			
BALANCE AT END OF YEAR	2,428,279	2,676,322	2,281,086	2,358,488	2,684,073	2,306,949	1.1%

2026 Projected Ending Fund Balance as a percentage of expenditures and transfers out:

62%

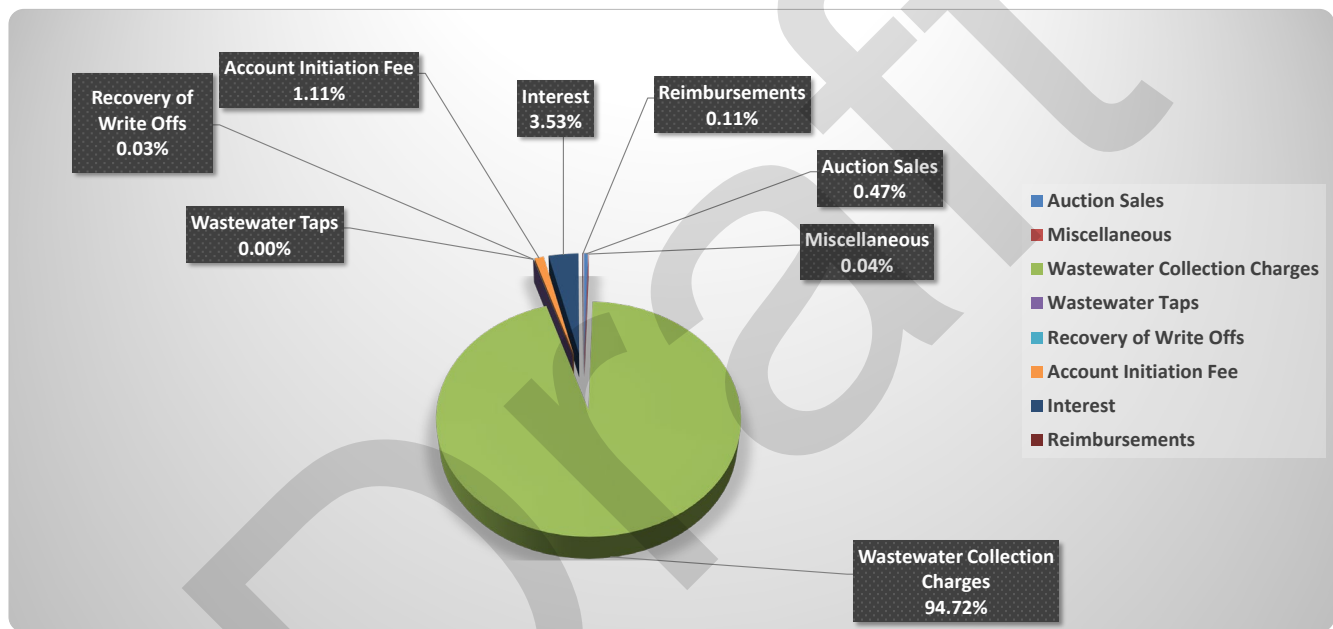


SUMMARY OF RECEIPTS

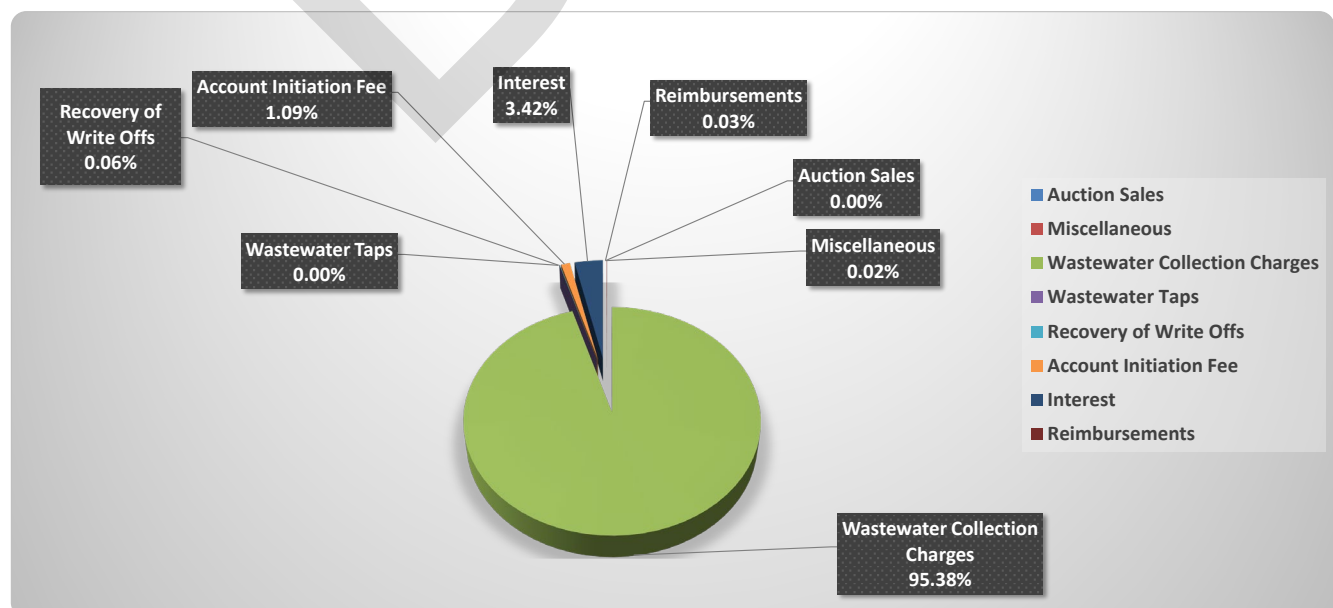
Fund: Wastewater Operating
Code: 331

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40608	Auction Sales				14,750	14,750	5,000	100.0%
40617	Miscellaneous	1,343	2,956	800	1,200	1,200	1,200	50.0%
40638	Wastewater Collection Charges	2,902,123	3,025,505	3,076,610	1,416,587	3,000,000	3,183,291	3.5%
40641	Wastewater Taps	180						0.0%
40649	Recovery of Write Offs	513	808	2,000	544	1,000	1,000	-50.0%
40651	Account Initiation Fee	31,098	29,408	35,000	10,550	35,000	35,000	0.0%
41101	Interest	87,410	149,427	110,322	78,910	111,692	110,000	-0.3%
41222	Reimbursements	7,002	3,385	1,000	3,573	3,573	1,000	0.0%
	RECEIPTS	3,029,670	3,211,488	3,225,732	1,526,114	3,167,215	3,336,491	3.4%
42416	Transfer From FEMA							0.0%
	TRANSFERS	0	0	0	0	0	0	0.0%
	TOTAL REVENUE	3,029,670	3,211,488	3,225,732	1,526,114	3,167,215	3,336,491	3.4%

2026 Budgeted Wastewater Fund Revenues



2025 Projected Wastewater Fund Revenues



SUMMARY OF EXPENDITURES

Fund: Wastewater Operating
Code: 331

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

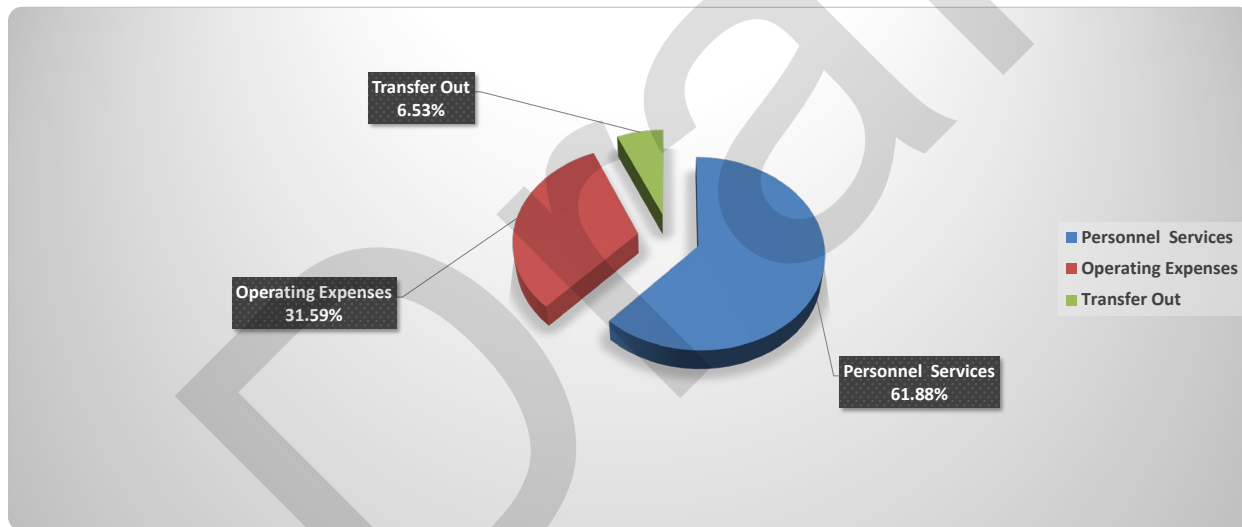
830	Wastewater Plant	1,208,080	1,254,605	1,506,010	681,131	1,352,596	1,764,251	17.1%
831	Wastewater Collection	568,686	587,411	694,592	295,700	632,406	730,686	5.2%
832	Wastewater Administration	148,770	147,458	175,641	68,557	164,304	185,884	5.8%
834	Finance Allocation Wastewater	294,509	325,110	312,008	155,291	320,178	335,480	7.5%
836	MIS Allocation Wastewater	45,886	58,463	83,764	40,509	83,454	87,033	3.9%
837	City Manager Allocation Wastewater	38,156	37,961	39,291	20,174	39,291	41,941	6.7%
838	HR Allocation Wastewater	70,363	70,707	79,654	34,535	79,654	139,718	75.4%
839	Engineer Allocation Wastewater	151,708	194,305	207,613	115,980	198,757	173,836	-16.3%
840	Legislative Allocation Wastewater	6,570	6,337	7,299	3,424	6,349	7,300	0.0%
835	Wastewater Fund Insurance	0	0	5,000	0	0	5,000	0.0%
	TOTAL OPERATING COSTS	2,532,726	2,682,357	3,110,872	1,415,301	2,876,989	3,471,129	11.6%

TRANSFERS TO:

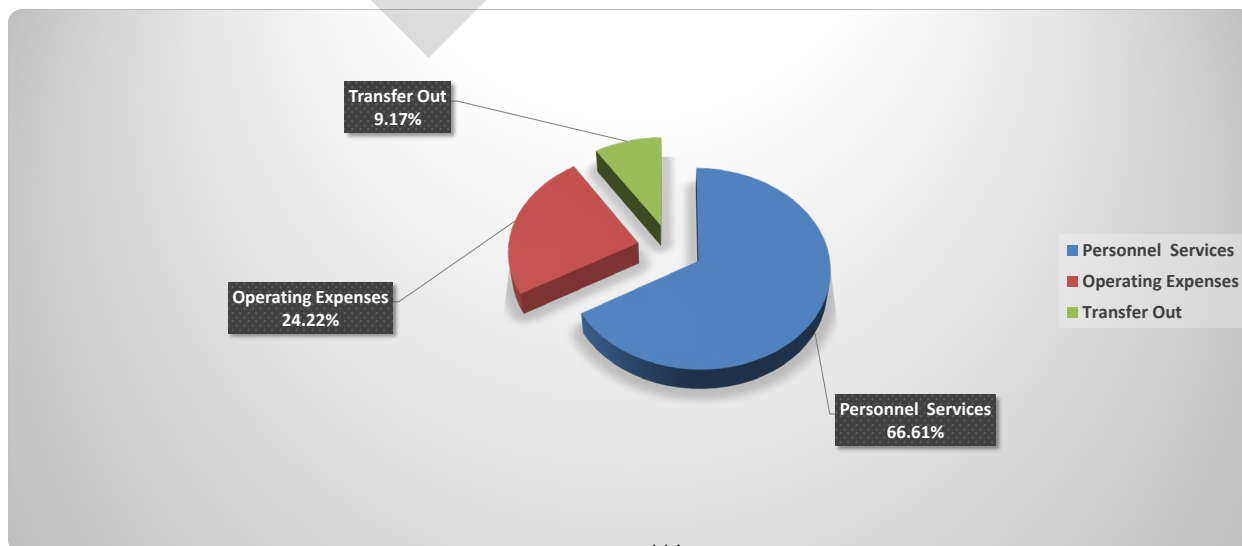
999.53110	General Fund	42,690	41,487	43,542	21,771	43,542	46,886	7.7%
999.53330	Wastewater Capital Equipment Fund	75,937	77,252	90,000	90,000	246,684	170,600	89.6%
999.53332	Wastewater Improvement Fund	287,413	197,226				25,000	100.0%
	TOTAL TRANSFERS OUT	406,040	315,965	133,542	111,771	290,226	242,486	81.6%
	TOTAL EXPENDITURES	2,938,766	2,998,322	3,244,414	1,527,072	3,167,215	3,713,615	14.5%

Transfer to General Fund includes salaries for maintenance of grounds at Wastewater Plant - \$10,000 and 20% of Municipal Building budget - \$46,886

2026 Budgeted Wastewater Fund Expenditures



2025 Projected Wastewater Fund Expenditures



Fund: Wastewater Operating
Division: Utility Services
Code: 331.830

DEPARTMENT: Wastewater Plant

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	546,523	573,322	594,955	293,079	586,000	644,517	8.3%
52111	Overtime	7,117	21,384	34,680	14,534	30,000	36,246	4.5%
52120	Personnel Benefits	251,274	262,959	270,927	138,086	270,927	279,177	3.0%
	TOTAL	804,913	857,665	900,562	445,700	886,927	959,940	6.6%

OPERATING EXPENSES

52310	Uniform	4,691	6,316	4,200	2,542	5,000	4,200	0.0%
52311	Electrical Services	169,837	180,510	230,000	91,067	200,000	324,530	41.1%
52312	Gas Service	41,774	36,590	124,500	38,852	60,000	124,500	0.0%
52313	Telephone	1,851	1,821	3,000	792	1,800	3,000	0.0%
52330	Training & Travel	2,481	1,598	2,500	535	1,200	2,500	0.0%
52340	Contracted Services	64,737	58,839	82,000	48,241	80,000	91,800	12.0%
52350	General Liability Insurance	40,534	46,898	46,898	24,525	51,431	51,431	9.7%
52370	Printing & Reproduction			100		50	100	0.0%
52380	Membership & Subscriptions		292	300		100	300	0.0%
52381	Permits	5,799	5,200	6,500	348	5,500	6,500	0.0%
52410	Office Supplies	122		1,200		500	1,200	0.0%
52411	Postage			250		10	250	0.0%
52420	Operating Supplies	33,518	23,923	49,000	8,283	21,000	134,000	173.5%
52427	Operating Supplies Lab	2,576	3,000	4,500	5,074	6,000	9,500	111.1%
52430	Vehicle Maintenance	148	5,118	2,000	34	2,000	2,000	0.0%
52440	Small Tools & Equipment	1,771	1,728	3,000	50	1,700	3,000	0.0%
52460	Maintenance Supplies	1,394	327	2,000		1,000	2,000	0.0%
52470	Fuel	2,289	4,581	6,000	1,411	2,900	6,000	0.0%
52480	Maintenance of Facilities	23,335	16,354	30,000	8,200	20,000	30,000	0.0%
52490	Refunds	6,311	3,847	7,500	5,478	5,478	7,500	0.0%
	TOTAL	403,167	396,940	605,448	235,431	465,669	804,311	32.8%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	1,208,080	1,254,605	1,506,010	681,131	1,352,596	1,764,251	17.1%
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PERSONNEL

- (1) FT WWTP Manager, 100%
- (3) FT WWTP Operator III, 100%
- (1) FT WWTP Lab Technician, 100%
- (1) FT Treatment Plant Mechanic II, 100%
- (1) FT Treatment Plant Mechanic I, 100%
- (1) FT WWTP Service Worker I, 100%
- (1) FT Meter Reader, 50%

OPERATING SUPPLIES

Polymer per OEPA \$ 29,000
Ultra-violet pathogen tubes \$ 5,000
New in 2026 - Phosphorus removal per OEPA \$ 90,000

Polymer prices up from \$550 per drum to \$750.
Material req. for NPDES permit compliance.

CONTRACTED SERVICES INCLUDES:

Bio-solid Recycling and Application	45,000
Electronics, SCADA, Controller Maintenance	20,000
Laboratory Analysis	10,000
Generators/Controller Maintenance	5,000
Methane flare system maintenance	9,800
Miscellaneous	2,000
Total	\$ 91,800

Fund: Wastewater Operating
Division: Utility Services
Code: 331.831

DEPARTMENT: Wastewater Collection

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	341,240	345,616	377,932	179,313	360,000	406,597	7.6%
52111	Overtime	3,754	16,445	27,559	7,117	17,000	28,715	4.2%
52120	Personnel Benefits	137,649	138,001	170,140	75,201	170,140	174,929	2.8%
	TOTAL	482,643	500,062	575,631	261,631	547,140	610,241	6.0%

OPERATING EXPENSES

52310	Uniform	4,430	5,673	3,500	2,345	4,600	3,500	0.0%
52311	Electrical Services	969	1,135	2,105	805	1,800	2,105	0.0%
52313	Telephone	2,371	2,320	2,700	1,029	2,300	2,700	0.0%
52330	Training & Travel	1,710		1,500	200	500	1,500	0.0%
52340	Contracted Services	12,907	6,685	16,900	4,072	12,000	16,900	0.0%
52350	General Liability Insurance	13,917	16,102	16,102	8,420	17,586	17,586	9.2%
52370	Printing & Reproduction			50		10	50	0.0%
52380	Memberships & Subscriptions			500		250	500	0.0%
52410	Office Supplies			300	164	300	300	0.0%
52411	Postage	264		50		20	50	0.0%
52420	Operating Supplies	20,090	25,652	34,500	6,280	22,000	34,500	0.0%
52430	Vehicle Maintenance	10,505	3,142	5,300	1,244	3,000	5,300	0.0%
52440	Small Tools & Equipment	7,047	9,507	8,900	3,158	7,000	8,900	0.0%
52450	Materials	2,075	9,638	4,950	2,144	4,900	4,950	0.0%
52470	Fuel	9,757	7,495	21,604	4,209	9,000	21,604	0.0%
	TOTAL	86,042	87,349	118,961	34,069	85,266	120,445	1.2%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	568,686	587,411	694,592	295,700	632,406	730,686	5.2%
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PERSONNEL

(1) FT Wastewater Collection Manager, 100%
(3) FT WWTP Service Worker III, 100%
(1) FT WWTP Service Worker II, 100%
(1) FT Mechanics, 25%
950 PT Hours

SMALL EQUIPMENT

High Pressure Jet Hose Replacement

CONTRACTED SERVICES

Smoke Testing

Fund: Wastewater Operating
Division: Utility Services
Code: 331.832

DEPARTMENT: Wastewater Administration

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	102,510	100,466	111,705	45,359	111,705	120,526	7.9%
52111	Overtime	296		1,794		500	1,936	7.9%
52120	Personnel Benefits	34,508	35,129	37,301	17,416	37,301	38,709	3.8%
	TOTAL	137,314	135,595	150,800	62,775	149,506	161,171	6.9%

OPERATING EXPENSES

52310	Uniform	75	234	600		300	600	0.0%
52313	Telephone	2,339	2,488	6,100	1,129	2,300	6,100	0.0%
52330	Training & Travel	1,681	2,263	1,500	700	1,500	1,500	0.0%
52331	Professional Services			5,000		2,000	5,000	0.0%
52340	Contracted Services		93	500	275	275	500	0.0%
52350	General Liability Insurance	4,261	4,791	4,791	2,765	4,663	4,663	-2.7%
52360	Advertising			500		100	500	0.0%
52370	Printing & Reproduction			200		50	200	0.0%
52380	Memberships & Subscriptions		360	350	197	350	350	0.0%
52410	Office Supplies		188	800		400	800	0.0%
52411	Postage			200		10	200	0.0%
52420	Operating Supplies	470	92	1,000	48	500	1,000	0.0%
52430	Vehicle Maintenance	1,023	801	300		500	300	0.0%
52440	Small Tools & Equipment	1,606	552	2,000	668	1,600	2,000	0.0%
52470	Fuel			1,000		250	1,000	0.0%
52715	OTCS Utility Assistance							0.0%
	TOTAL	11,456	11,862	24,841	5,782	14,798	24,713	-0.5%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	148,770	147,458	175,641	68,557	164,304	185,884	5.8%
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PERSONNEL

- (1) FT Service Director, 30%
- (1) FT Deputy Service Director, 40%
- (1) FT Environmental Specialist, 25%

Fund: Wastewater Operating
Division: Utility Services
Code: 331.834

DEPARTMENT: Finance Allocation Wastewater

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	138,383	154,687	161,395	78,706	161,395	175,392	8.7%
52111	Overtime	3,783	2,115	3,042	1,291	3,042	3,312	8.9%
52120	Personnel Benefits	55,982	63,424	65,755	33,909	65,755	68,208	3.7%
	TOTAL	198,148	220,225	230,192	113,906	230,192	246,912	7.3%

OPERATING EXPENSES

52327	Audit & ACFR Fees	10,205	11,115	9,450	7,599	11,356	11,500	21.7%
52329	Bank & Investment Fees	35,253	37,703	37,000	21,754	39,000	38,000	2.7%
52330	Training & Travel	557	776	1,260	198	1,260	2,000	58.7%
52340	Contracted Services	17,553	18,465	18,500	6,394	20,000	20,500	10.8%
52352	Public Officials Bond	345	613	690	613	613	690	0.0%
52354	Appraisal Costs	963	963	963		438	963	0.0%
52360	Advertising	25	14	100	14	100	100	0.0%
52364	Cyber Insurance	2,900	2,900	3,003		3,165	3,165	5.4%
52370	Printing & Reproduction	523	576	2,100	271	2,100	2,100	0.0%
52380	Memberships & Subscriptions	481	150	750	14	750	750	0.0%
52410	Office Supplies	1,183	1,283	1,500	739	1,500	1,500	0.0%
52411	Postage	7,975	7,103	6,500	3,523	7,300	7,300	12.3%
	TOTAL	77,962	81,661	81,816	41,120	87,582	88,568	8.3%

CAPITAL OUTLAY

52520	Equipment	18,399	23,224		265	2,404		0.0%
	TOTAL	18,399	23,224	0	265	2,404	0	0.0%

TOTAL EXPENDITURES		294,509	325,110	312,008	155,291	320,178	335,480	7.5%
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PERSONNEL

- | | |
|---|--|
| (1) FT Finance Director, 30% | (1) FT Finance Specialist, 30% |
| (1) FT Assistant Finance Director, 30% | (2) Utility Billing & Collection Specialist, 30% |
| (1) FT Payroll and Benefits Specialist, 25% | |
| (1) FT Accounting Specialist, 25% | |

OPERATING EXPENSE

Contracted services reflects BS&A software, UKG software, Sensus utility billing software maintenance, outsourced billing, repairs to handheld meter readers, collection agency fees

Bank/Investment fees reflects cost of professional management of investments, and VISA/MC fees

Fund: Wastewater Operating
Division: Utility Services
Code: 331.836

DEPARTMENT:

MIS Allocation Wastewater

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52331	Professional Services	1,679	1,769	2,774		2,774	2,913	5.0%
52340	Contracted Services	37,946	51,018	73,340	37,446	73,340	76,280	4.0%
52370	Printing & Reproduction	3,362	2,966	4,500	1,899	4,000	4,500	0.0%
52380	Memberships & Subscriptions	517	569	550	367	740	740	34.5%
52410	Office Supplies		5	100	64	100	100	0.0%
52434	Computer Supplies	2,383	2,136	2,500	732	2,500	2,500	0.0%
	TOTAL	45,886	58,463	83,764	40,509	83,454	87,033	3.9%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	45,886	58,463	83,764	40,509	83,454	87,033	3.9%
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OPERATING EXPENSES

Additional Onsite IT Support from NextStep included in Contracted Services for 2026 (\$104,000)

Migrated users to Adobe Acrobat/Creative Cloud

Migrated to Microsoft 365 in 2023 (\$12,000 one-time migration fee approximately \$4,585 a month for licensing and back-up fees for approximately 200 users)

Professional Services: Civic Clerk (\$14,565)
(60% General; 20% Water; 20% Wastewater)

INCLUDED IN CONTRACTED SERVICES

	<u>2025</u>	<u>2026</u>
Network Service/BDR - NextStep	88,200	94,000
Onsite IT Support - NextStep	76,000	104,000
Internet Access - Altafiber & Spectrum	55,000	60,000
Microsoft 365 Licenses & Backup Fees	45,600	55,000
Adobe Acrobat & Creative Cloud Licenses (40 users)	14,000	14,000
Mitel Phone System Maintenance (Support)	12,000	15,000
Columbitech (Police Mobile VPN Maintenance)	3,000	3,000
SAN Maintenance Renewal (2yr)	-	3,000
VMWare Licensing Update (3yr)	6,000	-
Barracuda Mail Archiver Support (3yr 2023)	-	-
Meraki License Renewals (3yr)	30,000	-
Server OS Upgrades (7)	-	-
Cyber Security - NextStep	21,000	25,000
UPS Maintenance & Parts (2yrs)	7,500	-
Telephone System Maintenance (Supplies)	2,500	2,500
Basic Network Wiring	2,000	2,000
Web Hosting - Revize	3,900	3,900
Total	366,700	381,400
Allocation:		
General Fund	60%	220,020
Water Fund	20%	76,280
Wastewater Fund	20%	76,280

Fund: Wastewater Operating
Division: Utility Services
Code: 331.837

DEPARTMENT:

City Manager Allocation Wastewater

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	26,576	26,096	27,255	13,967	27,255	29,415	7.9%
52120	Personnel Benefits	8,976	9,293	9,571	5,031	9,571	10,061	5.1%
52150	Vehicle Allowance	720	720	720	360	720	720	0.0%
	TOTAL	36,272	36,108	37,546	19,358	37,546	40,196	7.1%

OPERATING EXPENSES

52330	Training & Travel	468	941	550	381	550	550	0.0%
52340	Contracted Services	23	563	150		150	150	0.0%
52370	Printing & Reproduction			120		120	120	0.0%
52380	Memberships & Subscriptions	744	277	450	394	450	450	0.0%
52410	Office Supplies	13	50	100	29	100	100	0.0%
52411	Postage	82	13	75	12	75	75	0.0%
52420	Operating Supplies	555	10	300		300	300	0.0%
	TOTAL	1,884	1,853	1,745	815	1,745	1,745	0.0%

TOTAL EXPENDITURES		38,156	37,961	39,291	20,174	39,291	41,941	6.7%
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PERSONNEL

(1) FT City Manager, 15%

Fund: Wastewater Operating
Division: Utility Services
Code: 331.838

DEPARTMENT: HR - Communications - Assistant City Manager Allocation Wastewater

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	41,581	42,743	44,056	21,909	44,056	83,797	90.2%
52111	Overtime	0	74					0.0%
52120	Personnel Benefits	15,148	16,085	16,173	8,344	16,173	30,592	89.2%
	TOTAL	56,729	58,902	60,229	30,252	60,229	114,389	89.9%

OPERATING EXPENSES

52210	Unemployment Insurance	121		525		525	525	0.0%
52220	Emp Engagement/Retention	2,057	2,199	2,400	668	2,400	2,400	0.0%
52330	Training & Travel	880	1,133	950	342	950	1,221	28.6%
52331	Professional Services	849	712	900	321	900	900	0.0%
52337	Employee Training	577	611	1,200	81	1,200	3,000	150.0%
52339	Tuition Reimbursement		53	1,500	32	1,500	1,500	0.0%
52340	Contracted Services	1,995	3,166	5,300	1,070	5,300	9,000	69.8%
52360	Advertising	854	4	1,500	557	1,500	1,071	-28.6%
52366	Communications	5,736	3,195	4,500	269	4,500	4,500	0.0%
52380	Memberships & Subscriptions	484	606	500	853	500	964	92.9%
52410	Office Supplies	80	118	75	89	75	214	185.7%
52411	Postage	1	7	75	1	75	32	-57.1%
52490	Refunds							0.0%
	TOTAL	13,633	11,805	19,425	4,283	19,425	25,329	30.4%

TOTAL EXPENDITURES	70,363	70,707	79,654	34,535	79,654	139,718	75.4%
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PERSONNEL

- (1) FT Human Resources Manager, 15%
- (1) FT Admin Asst II/Deputy Clerk, 15%
- (1) FT Assistant City Manager, 15%
- (1) FT Sustainability Coordinator, 40%
- (2) PT Interns, 15%

EMPLOYEE INCENTIVES

Includes employee appreciation events and wellness initiatives

PROFESSIONAL SERVICES

Includes pre-employment psychological testing, pre-employment physicals, and pre-employment polygraph exams

CONTRACTED SERVICES

Contracted service includes workers compensation program, NEOGOV HR employee software, and random drug screening contract

TRAINING & TRAVEL

Education and conferences for ACM team including: HR, Sustainability and Communications

COMMUNICATIONS

Insightly CRM license, Mailchimp License.
Additional communications tools including: Canva, SmugMug, Social Media ad-ons

Fund: Wastewater Operating
Division: Utility Services
Code: 331.839

DEPARTMENT: Engineering Allocation Wastewater

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	104,752	138,172	134,532	83,025	133,692	112,151	-16.6%
52111	Overtime	256	128	2,436	95	500	2,610	7.1%
52120	Personnel Benefits	40,884	49,928	56,465	31,703	56,465	44,895	-20.5%
	TOTAL	145,892	188,228	193,433	114,824	190,657	159,656	-17.5%

OPERATING EXPENSES

52310	Uniform			100		100	100	0.0%
52313	Telephone			700			700	0.0%
52330	Training and Travel	728	365	1,800		500	1,800	0.0%
52331	Professional Services			2,500		2,000	2,500	0.0%
52340	Contracted Services	3,430	4,015	1,250		2,000	1,250	0.0%
52360	Advertising			600		200	600	0.0%
52370	Printing & Reproduction			500		200	500	0.0%
52380	Membership & Subscriptions	22	497	150	107	200	150	0.0%
52410	Office Supplies	599	164	900		750	900	0.0%
52411	Postage	130	377	700	598	700	700	0.0%
52420	Operating Supplies			2,250	76	500	2,250	0.0%
52430	Vehicle Maintenance		304	350		300	350	0.0%
52440	Small Tools and Equipment	103		250	200	250	250	0.0%
52470	Fuel	805	355	2,130	175	400	2,130	0.0%
	TOTAL	5,816	6,077	14,180	1,156	8,100	14,180	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES	151,708	194,305	207,613	115,980	198,757	173,836	-16.3%
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PERSONNEL

- (1) FT City Engineer, 33%
- (1) FT Engineering Technician, 33%
- (1) FT Engineering Aide, 33%
- (1) FT Administrative Assistant III, 33%

Fund: Wastewater Operating
Division: Utility Services
Code: 331.840

DEPARTMENT:

Legislative Allocation Wastewater

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	5,130	5,130	5,130	2,565	5,130	5,130	0.0%
52120	Personnel Benefits	639	569	689	328	689	690	0.1%
	TOTAL	5,768	5,698	5,819	2,893	5,819	5,820	0.0%

OPERATING EXPENSES

52211	Boards & Commissions			50			50	0.0%
52221	Public Service Recognition	102		30			30	0.0%
52330	Travel & Training	46	106	500	109	109	500	0.0%
52331	Professional Services	62						0.0%
52360	Advertising			100			100	0.0%
52380	Membership & Subscriptions	475	527	600	421	421	600	0.0%
52410	Office Supplies	3		100			100	0.0%
52411	Postage	6						0.0%
52420	Operating Supplies	106	6	100			100	0.0%
	TOTAL	801	639	1,480	530	530	1,480	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		6,570	6,337	7,299	3,424	6,349	7,300	0.0%
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PERSONNEL

- (1) PT Mayor (15%)
- (6) PT Council Members (15%)

Fund: Wastewater Operating
Division: Utility Services
Code: 331.835

DEPARTMENT: Wastewater Fund Insurance

Account		2023	2024	2025	2025	2025	2026	% Over
Number	Description	Actual	Actual	Budget	June	Projected	Budget	2025

OPERATING EXPENSES

52355	Claims Paid			5,000			5,000	0.0%
TOTAL EXPENDITURES		0	0	5,000	0	0	5,000	0.0%

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**Wastewater Improvement Fund
SUMMARY OF BALANCES**

Code: 332

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	0	50	5,700,000	0	0	8,200,000	43.9%
CAPITAL IMPROVEMENTS	389,036	217,367	6,612,000	169,244	918,135	8,442,000	27.7%
NET OPERATIONS	(389,036)	(217,317)	(912,000)	(169,244)	(918,135)	(242,000)	73.5%
TRANSFERS IN	287,413	197,226	0	0	0	25,000	100.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	(101,623)	(20,091)	(912,000)	(169,244)	(918,135)	(217,000)	76.2%
BALANCE AT BEGINNING OF YEAR	2,125,678	2,024,055	2,078,623	2,003,965	2,003,965	1,085,830	-47.8%
ENCUMBERED	120,415	336,198		501,053			
BALANCE AT END OF YEAR	1,903,640	1,667,767	1,166,623	1,333,667	1,085,830	868,830	-25.5%

The balance in the Wastewater Improvement Fund is being accumulated to fund future OEPA Phase II plant improvements.

**Wastewater Improvement Fund
SUMMARY OF RECEIPTS**

Code: 332

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41001	Special Assessments							0.0%
41201	Contributions/Loan Funding		50	5,700,000			8,200,000	43.9%
	RECEIPTS	0	50	5,700,000	0	0	8,200,000	43.9%
	TRANSFERS FROM:							
42331	Transfer from Wastewater Fund	287,413	197,226	0	0	0	25,000	
42391	Transfer from NE CBC	0	0	0	0	0	0	
42392	Transfer from NW CBC	0	0	0	0	0	0	
42393	Transfer from SE CBC	0	0	0	0	0	0	
42394	Transfer from SW CBC	0	0	0	0	0	0	
	TRANSFERS-IN	287,413	197,226	0	0	0	25,000	100.0%
	TOTAL RECEIPTS	287,413	197,276	5,700,000	0	0	8,225,000	44.3%

**Wastewater Improvement Fund
SUMMARY OF EXPENDITURES**

Code: 332

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
830.71101	Meter System Upgrades	28,873	26,331	47,000	30,833	47,000	47,000	
830.71127	Biotower Media Replacement	127,126	52,604	5,700,000	29,182	29,182	5,700,000	
830.71135	Disc Aeration Rehabilitation	179,971	66,440					
830.71136	Replace Antiquated SCADA System			200,000	41,110	200,000		
830.71137	Phosphorus Removal		13,895	500,000	5,083	500,000		
830.71141	Roof Replacement			20,000		20,000	65,000	
839.71143	Repair Concrete primary tanks, etc.						2,500,000	
831.71120	System Improvements	53,066	42,287	100,000	43,084	80,000	100,000	
831.71137	Sanitary Sewer Relining		12,400	20,000	19,953	19,953	30,000	
831.71138	SS Extension/Upgrade Melissa to W. Knolls							
831.71142	Sout Beech Sanitary Sewer Repair			25,000		22,000		
839.71139	Consultant for Solar Evaluation for City Facilities		3,410					
TOTAL EXPENDITURES		389,036	217,367	6,612,000	169,244	918,135	8,442,000	27.7%

TRANSFERS OUT

TOTAL TRANSFERS OUT		0	0	0	0	0	0	0.0%

Fund: Wastewater Capacity Benefit Fund - NE Quadrant
SUMMARY OF BALANCES

Code: 391

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS		9,530	54,089	13,248	10,113	14,351	14,134	6.7%
TOTAL EXPENDITURES		0	0	0	0	0	0	
CAPITAL EXPENDITURES		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)		9,530	54,089	13,248	10,113	14,351	14,134	6.7%
BALANCE AT BEGINNING OF YEAR		513,871	523,401	498,465	577,490	577,490	591,841	18.7%
ENCUMBERED								
BALANCE AT END OF YEAR		523,401	577,490	511,713	587,603	591,841	605,975	18.4%

SUMMARY OF RECEIPTS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41101	Interest	9,530	18,071	13,248	10,113	14,351	14,134	6.7%
41207	Wastewater CBC Permit NE		36,018					0.0%
TOTAL RECEIPTS		9,530	54,089	13,248	10,113	14,351	14,134	6.7%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
830.60601	Capacity Improvements							0.0%
831.52490	Refunds							0.0%
TOTAL EXPENDITURES		0	0	0	0	0	0	0.0%
999.53332	Transfer to Wastewater Improvement							0.0%
TOTAL TRANSFERS OUT		0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES AND TRANSFERS		0	0	0	0	0	0	0.0%

Fund: Wastewater Capacity Benefit Fund - NW Quadrant
SUMMARY OF BALANCES

Code: 392

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	38,993	14,917	5,688	11,528	18,796	6,278	10.4%
CAPITAL EXPENDITURES	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	38,993	14,917	5,688	11,528	18,796	6,278	10.4%
BALANCE AT BEGINNING OF YEAR	195,585	234,578	191,731	249,495	249,495	268,291	39.9%
ENCUMBERED							
BALANCE AT END OF YEAR	234,578	249,495	197,419	261,023	268,291	274,569	39.1%

SUMMARY OF RECEIPTS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41101	Interest	3,890	7,842	5,688	4,452	6,375	6,278	10.4%
41208	Wastewater CBC Permit NW	35,103	7,075		7,076	12,421		0.0%
	TOTAL RECEIPTS	38,993	14,917	5,688	11,528	18,796	6,278	10.4%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
830.60701	Capacity Improvements							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%
999.53332	Transfer to Wastewater Improvement							
	TOTAL TRANSFERS OUT	0	0	0	0	0	0	0.0%
	TOTAL EXPENDITURES AND TRANSFERS	0	0	0	0	0	0	0.0%

Fund: Wastewater Capacity Benefit Fund - SE Quadrant
SUMMARY OF BALANCES

Code: 393

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	6,698	5,079	3,715	2,801	3,975	3,915	5.4%
CAPITAL EXPENDITURES	0	0	0	0	0	0	0.0%
TRANSFERS OUT	367,000	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	(360,302)	5,079	3,715	2,801	3,975	3,915	5.4%
BALANCE AT BEGINNING OF YEAR	515,191	154,889	514,000	159,968	159,968	163,943	-68.1%
ENCUMBERED							
BALANCE AT END OF YEAR	154,889	159,968	517,715	162,769	163,943	167,858	-67.6%

SUMMARY OF RECEIPTS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41101	Interest	6,698	5,079	3,715	2,801	3,975	3,915	5.4%
41209	Wastewater CBC Permit SE							0.0%
	TOTAL RECEIPTS	6,698	5,079	3,715	2,801	3,975	3,915	5.4%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
830.60801	Capacity Improvements							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%
999.53322	Transfer to TIF Improvement	367,000						0.0%
999.53332	Transfer to Wastewater Improvement							0.0%
	TOTAL TRANSFERS	367,000	0	0	0	0	0	0.0%
	TOTAL EXPENDITURES AND TRANSFERS	367,000	0	0	0	0	0	0.0%

Fund: Wastewater Capacity Benefit Fund - SW Quadrant
SUMMARY OF BALANCES

Code: 394

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	42,945	104,651	6,333	26,874	30,150	7,544	19.1%
CAPITAL EXPENDITURES	0	0	0	0	0	0	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	42,945	104,651	6,333	26,874	30,150	7,544	19.1%
BALANCE AT BEGINNING OF YEAR	141,761	184,706	86,750	289,357	289,357	319,507	268.3%
ENCUMBERED							
BALANCE AT END OF YEAR	184,706	289,357	93,083	316,230	319,507	327,051	251.4%

SUMMARY OF RECEIPTS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
41101	Interest	2,965	8,625	6,333	5,248	7,660	7,544	19.1%
41210	Wastewater CBC Permit SW	39,980	96,026		21,626	22,490		0.0%
	TOTAL RECEIPTS	42,945	104,651	6,333	26,874	30,150	7,544	19.1%

Capacity benefit contribution unpredictable income therefore no revenues budgeted

SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
830.60901	Capacity Improvements							0.0%
	TOTAL EXPENDITURES	0	0	0	0	0	0	0.0%
999.53332	Transfer to Wastewater Improvement							0.0%
	TOTAL TRANSFERS	0	0	0	0	0	0	0.0%
	TOTAL EXPENDITURES AND TRANSFERS	0	0	0	0	0	0	0.0%

**Fund: Wastewater Capital Equipment Fund
SUMMARY OF BALANCES**

Code: 330

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	0	0	0	0	0	0	0.0%
CAPITAL EXPENDITURES	298,605	220,571	91,556	65,052	77,930	170,600	86.3%
NET	(298,605)	(220,571)	(91,556)	(65,052)	(77,930)	(170,600)	-86.3%
TRANSFERS IN	75,937	77,252	90,000	90,000	246,684	170,600	89.6%
NET INCOME (DEFICIT)	(222,668)	(143,319)	(1,556)	24,948	168,754	0	-100.0%
BALANCE AT BEGINNING OF YEAR	390,001	167,333	298,148	24,015	24,015	192,769	-35.3%
ENCUMBERED	20,464	36		6,024			
BALANCE AT END OF YEAR	146,869	23,978	296,592	42,939	192,769	192,769	-35.0%

SUMMARY OF RECEIPTS

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40534	OBWC Grant							
41222	Reimbursements					2,352		
	RECEIPTS	0	0			2,352		
42331	Transfer from Wastewater Fund	75,937	77,252	90,000	90,000	246,684	170,600	89.6%
	TRANSFERS	75,937	77,252	90,000	90,000	246,684	170,600	89.6%
	TOTAL REVENUE	75,937	77,252	90,000	90,000	249,036	170,600	

SUMMARY OF EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
830.69112	Biocell Pump Rebuild-Replacement		33,565					
830.69159	Bar Screens		90,000					
830.69160	UV Lamp Replacements	16,078	19,245	17,690	7,225	7,225	20,500	
830.69167	Discharge Conveyor	69,119	20,464					
830.69168	Press Room Garage Door	11,106						
830.69170	RAS Pump Rebuild of 2 Pumps	15,000						
830.69172	Disc Aeration VFD Replacement	46,000						
830.69173	Replacement of Drying Oven and DO/BOD Meter		8,945					
830.69174	Repair Electric Line to Motorized Valve		14,000					
830.69175	Air Condition replacement for Influent Electrical Bldg		15,876					
830.69176	Repair Overhead Garage Door			5,000		5,000		
830.69177	Flow Meter for Gravity Belt Thickener			7,000	4,955	4,955		
830.69178	City Water Pump Station Improvements			6,000	3,975	5,000		
830.69179	Influent Pump Station Improvements						122,000	
830.6918	Flow Meters & Level Sensors for EQ Basins						15,000	
831.69175	Replacement of Rubber Tire Loader - 2008	80,000						
831.69173	Camera Truck Equipment Upgrades	47,601						
836.69134	Computer Hardware (MIS)	532	5,476	4,000	1,347	4,000	6,000	
836.69148	Infrastructure Updates	200	2,000	3,000		3,000	4,600	
836.69157	Server Infrastructure Updates			1,200		1,200		
839.61230	Replacement of 800mHz Portable Radios			47,666	47,550	47,550		
839.61238	Drone Mapping Software						2,500	
839.69174	Replacement of 2015 Dodge Durango	12,969						
839.69175	Replacement of 2010 Ford Escape SUV \$33,000		11,000					
	TOTAL EXPENDITURES	298,605	220,571	91,556	65,052	77,930	170,600	86.3%

SUMMARY OF BALANCES

Fund: Storm Water Operating
Code: 351

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	944	2,125	1,563	1,083	2,000	1,693	8.3%
TOTAL EXPENDITURES	29,984	6,233	30,000	24,528	30,000	30,000	0.0%
NET OPERATIONS	(29,040)	(4,108)	(28,437)	(23,445)	(28,000)	(28,307)	0.5%
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0.0%
TRANSFERS IN	30,000	30,000	30,000	30,000	30,000	30,000	0.0%
TRANSFERS OUT	0	0	0	0	0	0	0.0%
NET INCOME (DEFICIT)	960	25,892	1,563	6,555	2,000	1,693	8.3%
BALANCE AT BEGINNING OF YEAR	36,981	37,941	28,341	63,833	45,081	47,081	66.1%
ENCUMBERED		18,752		2,290			
BALANCE AT END OF YEAR	37,941	45,081	29,904	68,098	47,081	48,774	63.1%

SUMMARY OF RECEIPTS

Fund: Storm Water Operating
Code: 351

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40617	Miscellaneous							0.0%
41101	Interest on Investments	944	2,125	1,563	1,083	2,000	1,693	8.3%
	RECEIPTS	944	2,125	1,563	1,083	2,000	1,693	8.3%
42110	Transfer from General Fund	30,000	30,000	30,000	30,000	30,000	30,000	0.0%
	TRANSFERS	30,000	30,000	30,000	30,000	30,000	30,000	0.0%
	TOTAL REVENUE	30,944	32,125	31,563	31,083	32,000	31,693	0.4%

SUMMARY OF EXPENDITURES

Fund: Storm Water Operating
Department: Service
Code: 351. 861

PROGRAM: Storm Water Operations

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
52340	Contracted Services	29,984	6,233	30,000	24,528	30,000	30,000	0.0%
	TOTAL	29,984	6,233	30,000	24,528	30,000	30,000	0.0%

OPERATING EXPENSES

CAPITAL OUTLAY

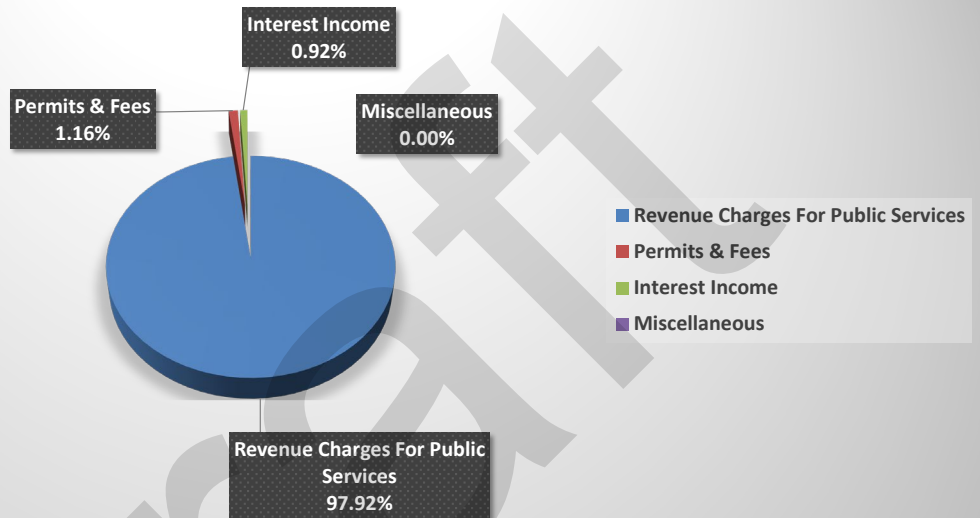
52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES		29,984	6,233	30,000	24,528	30,000	30,000	0.0%

TOTAL SOLID WASTE FUND

Solid Waste Collection & Transfer Station, Solid Waste Administration, Solid Waste Billing, Solid Waste Fund Insurance & Landfill Post-Closure

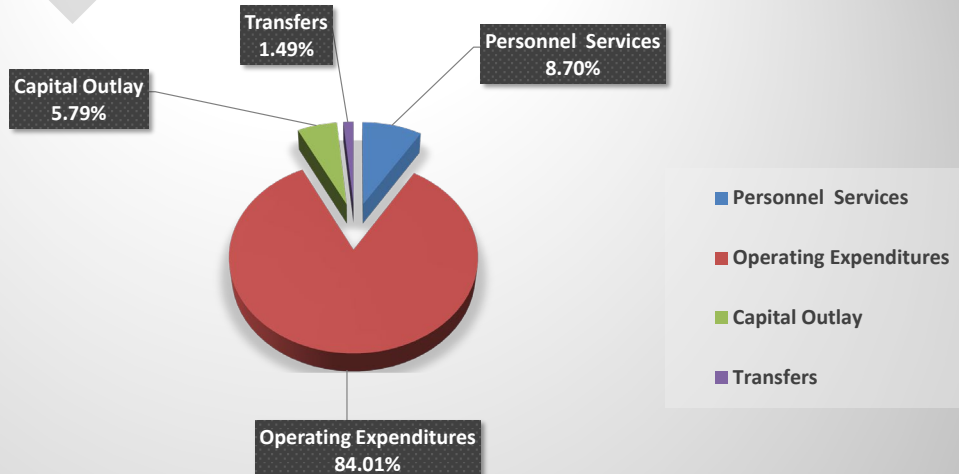
Revenues

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Revenue Charges For Public Services	1,738,670	1,785,232	1,904,285	1,017,846	2,034,269	2,076,000	9.0%
Permits & Fees	20,740	17,018	24,600	9,190	18,400	24,600	0.0%
Interest Income	19,655	29,819	22,922	13,467	25,000	19,425	-15.3%
Miscellaneous	807	14,484	0	5,201	5,202	0	0.0%
Transfers			100,000	50,000	100,000	150,000	50.0%
Total Revenues	1,779,872	1,846,552	2,051,807	1,095,705	2,182,871	2,270,025	10.6%



Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
Personnel Services	243,711	244,733	272,121	112,809	263,865	214,753	-21.1%
Operating Expenditures	1,651,784	1,736,458	2,063,473	1,129,745	2,027,114	2,073,982	0.5%
Capital Outlay	9,200	11,612	60,000	133	8,702	143,000	138.3%
Transfers	32,690	31,482	33,542	16,771	33,542	36,886	10.0%
Total Expenditures	1,937,385	2,024,286	2,429,136	1,259,457	2,333,223	2,468,621	1.6%
Increase/(Decrease) of Fund Balance	(157,513)	(177,734)	(377,329)	(163,753)	(150,352)	(198,596)	

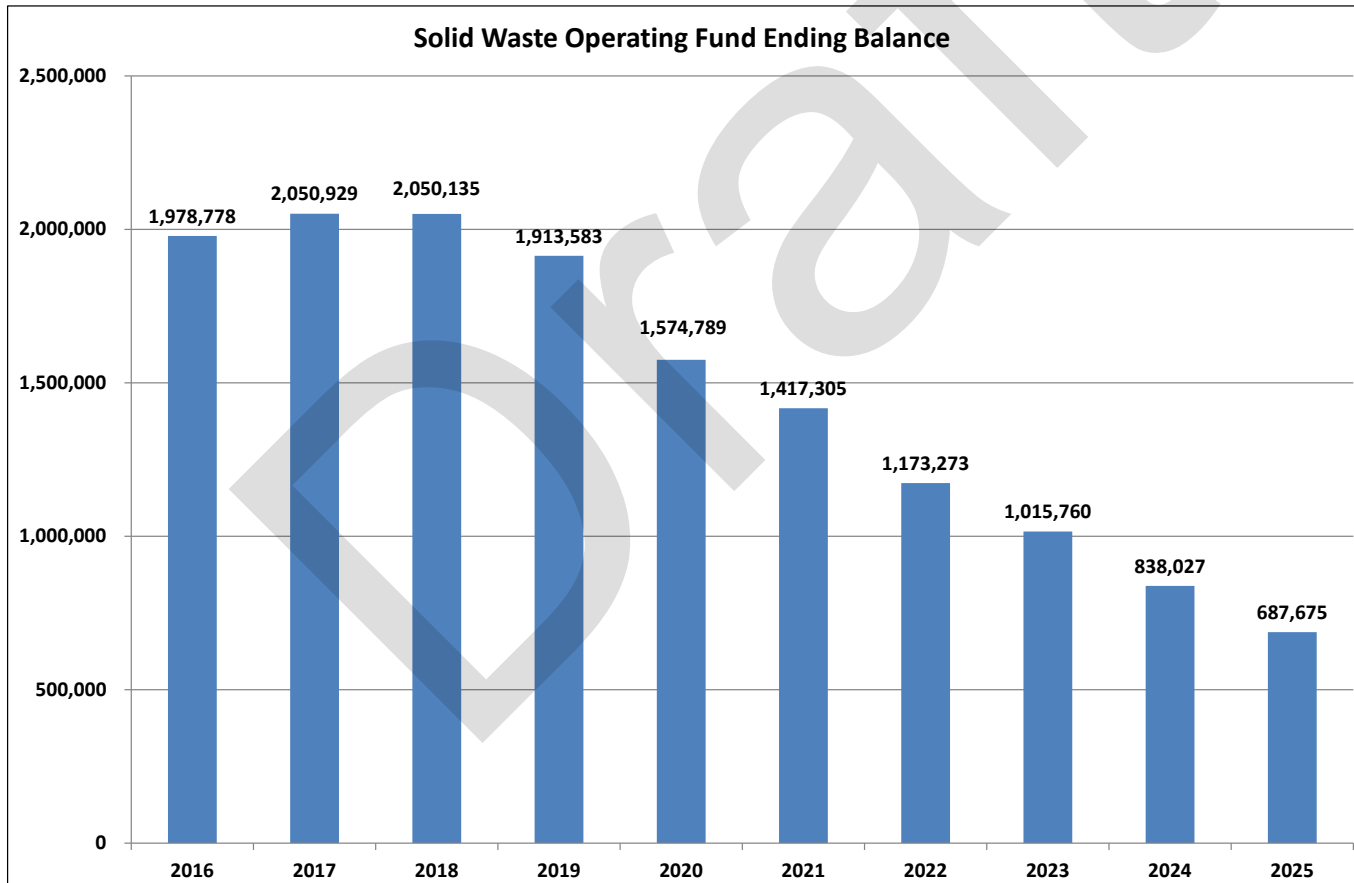


SUMMARY OF BALANCES

Fund: Solid Waste Operating

Code: 341

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS	1,779,872	1,846,552	1,951,807	1,045,705	2,082,871	2,120,025	8.6%
TOTAL EXPEND. & ENCUMB.	1,895,496	1,981,192	2,345,594	1,242,554	2,298,479	2,346,735	0.0%
NET OPERATIONS	(115,623)	(134,640)	(393,787)	(196,849)	(215,608)	(226,710)	42.4%
CAPITAL IMPROVEMENTS	9,200	11,612	50,000	133	1,202	85,000	70.0%
TRANSFERS IN	0	0	100,000	50,000	100,000	150,000	50.0%
TRANSFERS OUT	32,690	31,482	33,542	16,771	33,542	36,886	10.0%
NET INCOME (DEFICIT)	(157,513)	(177,734)	(377,329)	(163,753)	(150,352)	(198,596)	47.4%
BALANCE AT BEGINNING OF YEAR	1,173,273	1,015,760	1,209,497	838,027	838,027	687,675	-43.1%
ENCUMBERED	15,652	2,744		911,328			
BALANCE AT END OF YEAR	1,000,108	835,283	832,168	(237,054)	687,675	489,079	-41.2%

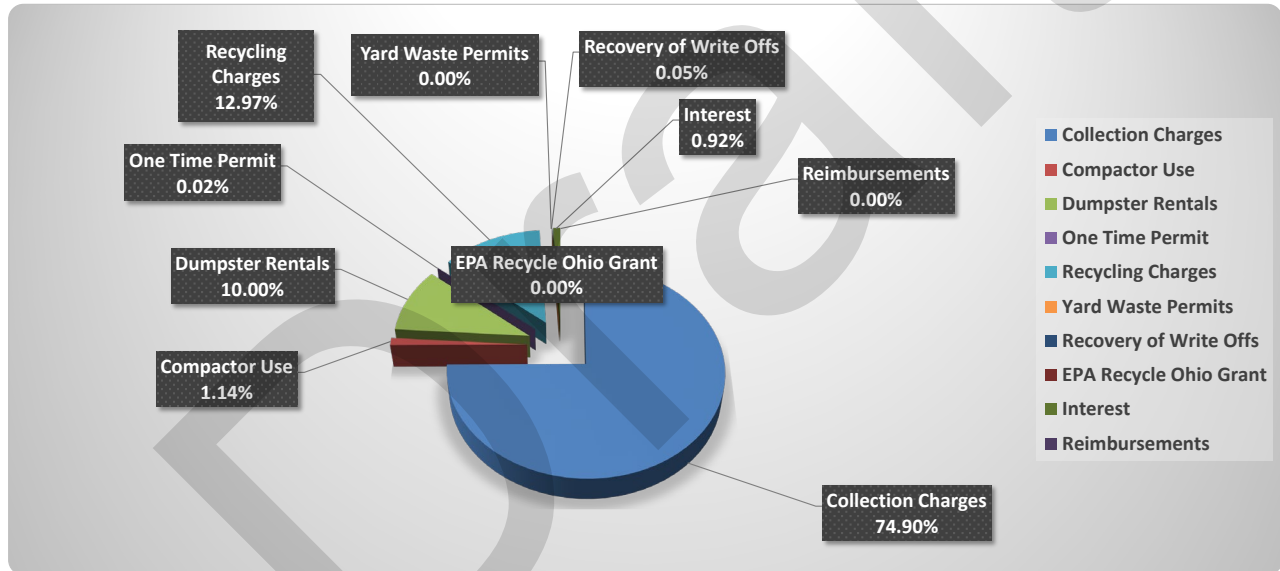


SUMMARY OF RECEIPTS

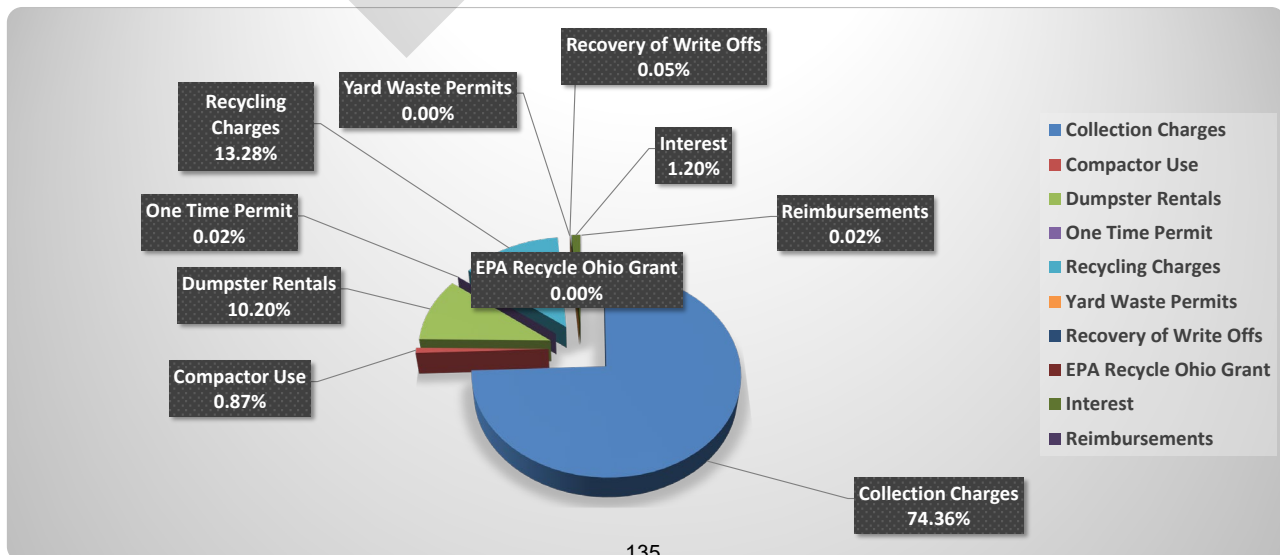
Fund: Solid Waste Operating
Code: 341

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40639	Collection Charges	1,307,078	1,341,490	1,439,185	772,634	1,545,269	1,588,000	10.3%
40642	Compactor Use	20,430	16,828	24,200	8,920	18,000	24,200	0.0%
40644	Dumpster Rentals	188,812	192,345	204,000	106,142	212,000	212,000	3.9%
40645	One Time Permit	310	190	400	270	400	400	0.0%
40647	Recycling Charges	242,108	250,528	260,100	138,476	276,000	275,000	5.7%
40648	Yard Waste Permits							0.0%
40649	Recovery of Write Offs	673	869	1,000	594	1,000	1,000	0.0%
40257	EPA Recycle Ohio Grant		14,068		4,781	4,781		
41101	Interest	19,655	29,819	22,922	13,467	25,000	19,425	-15.3%
41222	Reimbursements	807	416		421	421		0.0%
	RECEIPTS	1,779,872	1,846,552	1,951,807	1,045,705	2,082,871	2,120,025	8.6%
	TRANSFERS FROM:							
42353	Landfill Post-Closure Fund			100,000	50,000	100,000	150,000	50.0%
	TRANSFERS	0	0	100,000	50,000	100,000	150,000	50.0%
	TOTAL REVENUE	1,779,872	1,846,552	2,051,807	1,095,705	2,182,871	2,270,025	10.6%

2026 Budgeted Solid Waste Fund Revenues



2025 Projected Solid Waste Fund Revenues



SUMMARY OF EXPENDITURES

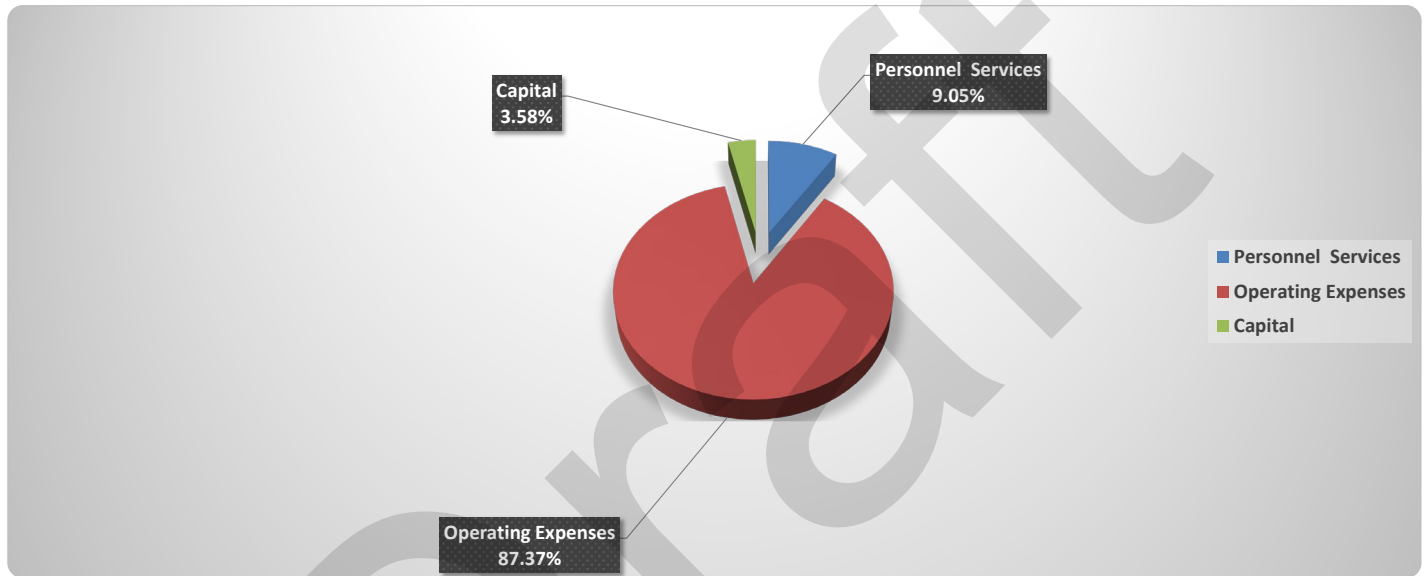
Fund: Solid Waste Operating

Code: 341

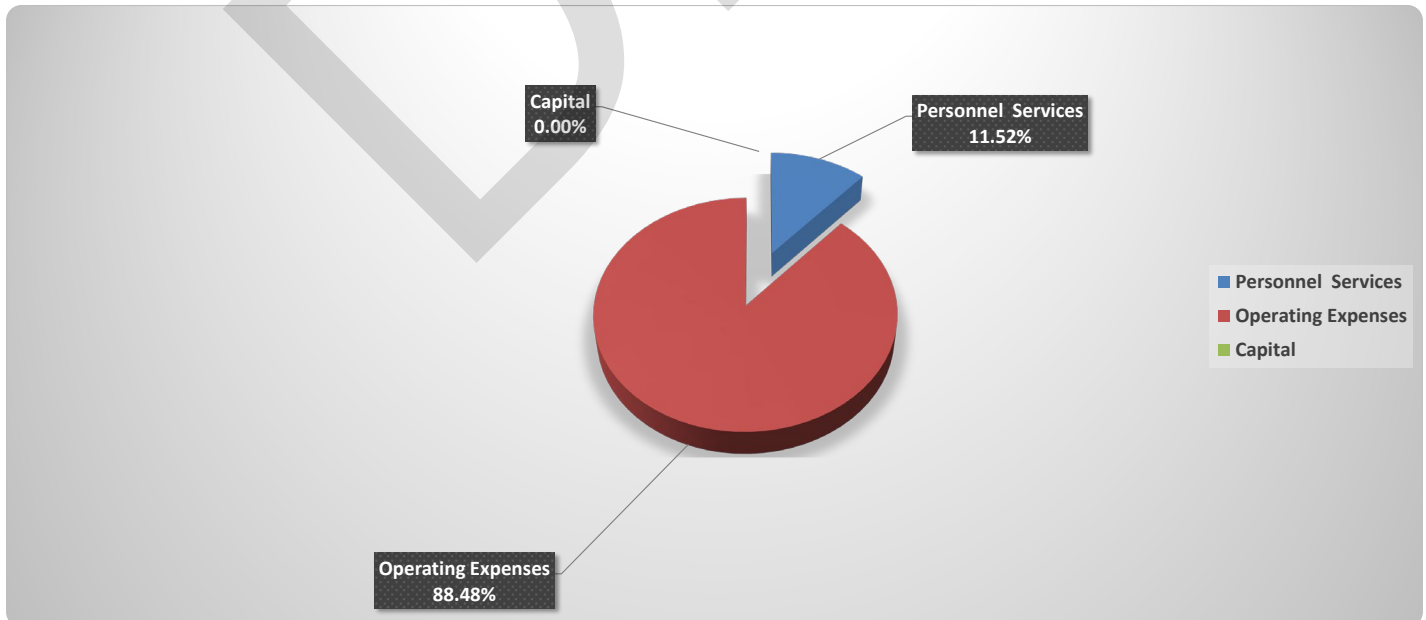
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
851	Solid Waste Collection & Transfer Station	1,617,212	1,710,451	2,022,843	1,110,141	1,990,776	2,013,608	-0.5%
852	Solid Waste Administration	66,247	56,417	79,047	15,028	66,123	83,659	5.8%
854	Solid Waste Billing	162,438	171,860	168,442	80,922	171,525	160,468	-4.7%
855	Solid Waste Fund Insurance	9,471	10,262	10,262	10,757	10,757	11,000	7.2%
856	Post-closure Annual Costs	49,327	43,814	115,000	25,839	60,500	163,000	41.7%
999.53110	Transfer to General Fund	32,690	31,482	33,542	16,771	33,542	36,886	10.0%
	OPERATING COST	1,937,385	2,024,286	2,429,136	1,259,457	2,333,223	2,468,621	1.6%
	TOTAL EXPENDITURES	1,937,385	2,024,286	2,429,136	1,259,457	2,333,223	2,468,621	1.6%

Transfer to General Fund includes 20% of New Municipal Building budget - \$36,886

2026 Budgeted Solid Waste Fund Expenditures



2025 Projected Solid Waste Fund Expenditures



Fund: Solid Waste Operating
Division: Utility Services
Code: 341.851

DEPARTMENT: Solid Waste Collection & Transfer Station

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	43,686	47,250	49,459	24,894	49,459	17,298	-65.0%
52111	Overtime	1,685	1,021	3,068	1,015	2,000	1,593	-48.1%
52120	Personnel Benefits	22,311	24,769	25,697	13,119	25,697	8,018	-68.8%
	TOTAL	67,682	73,040	78,224	39,027	77,156	26,909	-65.6%

OPERATING EXPENSES

52310	Uniform	184	207	50	119	119	50	0.0%
52311	Electric Services	369	391	1,049	225	500	1,049	0.0%
52340	Contracted Services	1,381,565	1,468,496	1,730,695	976,691	1,745,000	1,775,000	2.6%
52346	Transfer Station	24,515	24,590	32,275	10,176	22,000	32,275	0.0%
52347	OEPA Landfill Surcharges	39,324	39,395	58,835	22,536	38,700	40,000	-32.0%
52348	General Recycling	74,669	61,565	89,390	40,850	70,780	71,000	-20.6%
52357	Sidewalk & Trash Bin Cleaning	16,003	13,000	17,100	8,500	17,000	17,100	0.0%
52383	Composting	12,900	12,891	13,925	5,145	12,000	13,925	0.0%
52420	Operating Supplies			350		100	350	0.0%
52430	Vehicle Maintenance			350		350	350	0.0%
52470	Fuel			600		200	600	0.0%
52492	Recycling Ohio Expense		16,875		6,871	6,871		
	TOTAL	1,549,530	1,637,411	1,944,619	1,071,114	1,913,620	1,951,699	0.4%

CAPITAL OUTLAY

52520	Replacement of 2017 Ford F250						35,000	100.0%
	TOTAL	0	0	0	0	0	35,000	100.0%

TOTAL EXPENDITURES	1,617,212	1,710,451	2,022,843	1,110,141	1,990,776	2,013,608	-0.5%
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OEPA landfill surcharges have increased due to the State House Bill 66 fee and the Butler County District fee

PERSONNEL

(1) FT Street Operations Specialist, 25%

COMPOSTING Drop-off recycling trial (food scraps)

Fund: Solid Waste Operating
Division: Utility Services
Code: 341.852

DEPARTMENT: Solid Waste Administration

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	46,061	37,901	50,037	7,921	48,759	53,963	7.8%
52111	Overtime	472		858			926	7.9%
52120	Personnel Benefits	17,073	16,138	18,052	6,390	13,000	18,670	3.4%
	TOTAL	63,606	54,039	68,947	14,311	61,759	73,559	6.7%

OPERATING EXPENSES

52310	Uniform			250		150	250	0.0%
52313	Telephone	1,477	1,574	3,550	714	1,574	3,550	0.0%
52330	Training & Travel		411	1,500		500	1,500	0.0%
52331	Professional Service			1,000		500	1,000	0.0%
52340	Contracted Services			300		100	300	0.0%
52360	Advertising			200		10	200	0.0%
52370	Printing & Reproduction			200		10	200	0.0%
52380	Memberships & Subscriptions			400		200	400	0.0%
52410	Office Supplies			500		100	500	0.0%
52411	Postage	64	58	100	3	20	100	0.0%
52430	Vehicle Maintenance		23	500		500	500	0.0%
52440	Small Tools & Equipment	1,101	313	800		500	800	0.0%
52470	Fuel			800		200	800	0.0%
52490	Refunds							0.0%
	TOTAL	2,641	2,378	10,100	716	4,364	10,100	0.0%

CAPITAL OUTLAY

52520	Equipment							0.0%
	TOTAL	0	0	0	0	0	0	0.0%

TOTAL EXPENDITURES		66,247	56,417	79,047	15,028	66,123	83,659	5.8%
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PERSONNEL

- (1) FT Service Director, 10%
- (1) FT Environmental Specialist, 40%

Fund: Solid Waste Operating
Division: Utility Services
Code: 341.854

DEPARTMENT: Solid Waste Billing

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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PERSONNEL SERVICES

52110	Salaries & Wages	78,788	82,160	86,739	40,811	86,739	80,143	-7.6%
52111	Overtime	1,494	904	2,589	558	2,589	2,465	-4.8%
52120	Personnel Benefits	32,141	34,590	35,622	18,101	35,622	31,677	-11.1%
	TOTAL	112,423	117,654	124,950	59,471	124,950	114,285	-8.5%

OPERATING EXPENSES

52327	Audit & ACFR Fees	5,102	5,558	4,750	3,799	5,500	6,000	26.3%
52329	Bank & Investment Fees	14,033	14,913	14,000	8,709	17,000	14,000	0.0%
52330	Training & Travel	219	388	840	99	840	1,500	78.6%
52340	Contracted Services	10,833	12,134	13,500	4,690	12,500	13,500	0.0%
52360	Advertising	13	7	50	7		50	0.0%
52364	Cyber Insurance	1,450	1,450	1,502		1,583	1,583	5.4%
52370	Printing & Reproduction	396	324	1,050	114		1,050	0.0%
52380	Memberships & Subscriptions	203	75	500	7		500	0.0%
52410	Office Supplies	592	641	800	369	850	800	0.0%
52411	Postage	7,975	7,104	6,500	3,523	7,100	7,200	10.8%
	TOTAL	40,816	42,594	43,492	21,319	45,373	46,183	6.2%

CAPITAL OUTLAY

52520	Equipment	9,200	11,612		133	1,202		0.0%
	TOTAL	9,200	11,612	0	133	1,202	0	0.0%

TOTAL EXPENDITURES	162,438	171,860	168,442	80,922	171,525	160,468	-4.7%
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PERSONNEL

- (1) FT Finance Director, 10%
- (1) FT Assistant Finance Director, 15%
- (2) FT Collection Specialist, 30%
- (1) FT Finance Specialist, 10%

OPERATING EXPENSE

Contracted services reflects BS&A software, UKG software, Sensus utility billing software maintenance, outsourced billing, repairs to handheld meter readers, collection agency fees

Bank/Investment fees reflects cost of professional management of investments, and VISA/MC fees

Fund: Solid Waste Operating
Division: Utility Services
Code: 341.855

DEPARTMENT: Solid Waste Fund Insurance

Account Number	Description	2024 Actual	2025 Actual	2026 Budget	2026 June	2026 Projected	2027 Budget	% Over 2026
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OPERATING EXPENSES

52350	General Liability							0.0%
52351	Landfill Property Insurance	9,471	10,262	10,262	10,757	10,757	11,000	7.2%
52355	Claims Paid							0.0%
	TOTAL	9,471	10,262	10,262	10,757	10,757	11,000	7.2%
	TOTAL EXPENDITURES	9,471	10,262	10,262	10,757	10,757	11,000	7.2%

OPERATING EXPENSES

General Insurance & Liability includes general liability, buildings & contents, public official liability fleet, flood and earthquake insurance

Property insurance represents separate coverage for the \$4M landfill cap

In 2005 the city council determined (based on information provided from finance and service departments) not to renew the pollution liability insurance coverage

Fund: Solid Waste Operating
Division: Utility Services
Code: 341.856

DEPARTMENT: Landfill Post-Closure

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
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OPERATING EXPENSES

52435	Post-Closure Costs	49,327	43,814	55,000	25,839	53,000	55,000	0.0%
CAPITAL OUTLAY								
52521	Groundwater Wells			50,000			50,000	0.0%
52557	Methane Emissions Reduction			10,000		7,500	10,000	0.0%
52558	Ohio EPA request						48,000	100.0%
TOTAL EXPENDITURES		49,327	43,814	115,000	25,839	60,500	163,000	41.7%

OPERATING EXPENSES

Biosolids Application, Seed, Straw, Erosion Control
Contracted and professional services:

Leachate and groundwater sampling and analysis	36,700
Vegetative landfill cap improvements	10,000
Sedimentation pond and leachate collection channel maintenance	2,300
Other	<u>6,000</u>
Total	55,000

CAPITAL OUTLAY

Groundwater Wells	50,000
Voluntary Closed Landfill Methane Emissions Reduction	<u>10,000</u>
Ohio EPA request	<u>48,000</u>
	108,000

SUMMARY OF BALANCES

Fund: Landfill Post - Closure Investment Fund
Code: 353

	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
TOTAL RECEIPTS/TRANSFERS	22,976	48,751	50,000	33,079	53,000	45,000	-10.0%
TOTAL EXPENDITURES/TRANSFERS	1,052	1,185	101,200	50,616	101,200	151,250	49.5%
NET INCOME (DEFICIT)	21,924	47,566	(51,200)	(17,537)	(48,200)	(106,250)	-107.5%
BALANCE AT BEGINNING OF YEAR	1,222,983	1,244,907	1,221,606	1,292,473	1,292,473	1,244,273	1.9%
ENCUMBERED							
BALANCE AT END OF YEAR	1,244,907	1,292,473	1,170,406	1,274,936	1,244,273	1,138,023	-2.8%

SUMMARY OF RECEIPTS

Fund: Landfill Post - Closure Investment Fund
Code: 353

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
RECEIPTS								
41101	Interest	22,976	48,751	50,000	33,079	53,000	45,000	-10.0%
	RECEIPTS	22,976	48,751	50,000	33,079	53,000	45,000	-10.0%
42341	Transfer from Refuse Fund							
	TOTAL REVENUE	22,976	48,751	50,000	33,079	53,000	45,000	-10.0%

SUMMARY OF EXPENDITURES

Division: Utility Services
Code: 353.856

DEPARTMENT: Landfill Post-Closure

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
EXPENDITURES								
52329	Bank & Investment Fees	1,052	1,185	1,200	616	1,200	1,250	4.2%
	TOTAL OPERATING EXP	1,052	1,185	1,200	616	1,200	1,250	4.2%
TRANSFERS								
999.53341	Transfer to Solid Waste Fund			100,000	50,000	100,000	150,000	50.0%
	TOTAL EXPENDITURES	1,052	1,185	101,200	50,616	101,200	151,250	49.5%

The Landfill Investment fund is the result of the release in 2000 by the OEPA of the 1995 post-closure trust fund, which was required (by Ohio Law) when the City formally capped the landfill. The fund proceeds will be drawn down as needed to help offset refuse operating costs in order to help keep the refuse billing rates reduced.

**Employee Benefits Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds
Code: 230

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40901	Premiums (from account 52120)	2,197,750	2,309,350	2,306,220	1,187,025	2,378,895	2,379,312	3.2%
40902	Premiums (Cobra)	9,541						0.0%
40903	Premiums Group Life (from account 52120)							0.0%
40904	Employee Contribution	241,892	258,823	256,434	129,743	259,486	260,000	1.4%
40905	Flexible Spending Contributions	73,824	61,810	70,000	42,955	82,600	82,600	18.0%
41101	Interest	3,976	17,622	14,678	8,749	15,920	15,679	6.8%
41222	Reimbursements	590,675	362,958	38,857	7,074	10,000	10,000	-74.3%
TOTAL RECEIPTS		3,117,657	3,010,564	2,686,189	1,375,546	2,746,901	2,747,591	2.3%
TOTAL EXPENDITURES		3,253,853	2,694,332	2,755,615	1,388,074	2,766,495	2,768,215	0.5%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
ADVANCES - IN - General - 43110		5,000	5,000	5,000	5,000	5,000	5,000	0.0%
ADVANCES - OUT - General - 55110		5,000	5,000	5,000		5,000	5,000	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		(136,196)	316,231	(69,426)	(7,528)	(19,594)	(20,624)	70.3%
BALANCE AT BEGINNING OF YEAR		263,184	126,988	492,514	443,220	443,220	423,626	-14.0%
ENCUMBERED			2,000		1,322,306			
BALANCE AT END OF YEAR		126,988	441,220	423,089	(886,615)	423,626	403,002	-4.7%

Revenues

2026 - premium revenue is based on transfer from operating departments of \$1,615 per employee per month

SUMMARY OF EXPENDITURES

Division: Internal Service
Code: 230.900

DEPARTMENT: Medical Insurance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
52800	Life Insurance Premiums							0.0%
52801	Medical Insurance Premiums	616,631	17,707					0.0%
52803	Medical Claims - Employees	506,853	12,643					0.0%
52804	Dental Claims - Employees	32,853	88,193					0.0%
52805	Prescription Claims	1,277,623	47,584					0.0%
52806	Vision Claims - Employees	291	105					0.0%
52807	Medical Claims - Dependents	578,406	21,937		67			0.0%
52808	Dental Claims - Dependents	44,287	1,667					0.0%
52809	Vision Claims - Dependents	8,282						0.0%
52810	Employee Assistance Program	5,146	4,431					0.0%
52811	Administrative Fees	104,647	2,424,653	2,685,615	1,330,956	2,685,615	2,685,615	0.0%
52812	Employee MSA Distribution	78,834	62,414	70,000	46,171	70,000	82,600	18.0%
52814	Employer HSA Contributions		13,000		10,880	10,880	10,880	100.0%
TOTAL EXPENDITURES		3,253,853	2,694,332	2,755,615	1,388,074	2,766,495	2,768,215	0.5%

**Internal Service Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds
Code: 370

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40259	Talawanda Reimbursement	14,807	13,647	16,000	5,944	15,000	15,000	-6.3%
40284	Fuel Oxford Township	28,086	25,214	28,000	13,113	26,000	26,000	-7.1%
40617	Miscellaneous	37	31		10	10		
40621	Postage	12,450	9,839	18,000	6,449	18,000	18,000	0.0%
40622	Fuel	167,729	147,485	250,814	77,351	222,150	292,714	16.7%
41101	Interest	1,198	1,924	1,370	944	1,190	1,172	-14.4%
41222	Reimbursements	2,995	3,770	3,000	1,912	3,000	3,000	0.0%
TOTAL RECEIPTS		227,303	201,910	317,184	105,724	285,350	355,886	12.2%
TOTAL EXPENDITURES		211,409	216,822	319,914	119,577	240,150	310,714	-2.9%
TRANSFERS IN								
Transfer from General Fund								0.0%
Transfer from Street Fund								0.0%
Transfer from Parking Fund								0.0%
Transfer from Water Fund								0.0%
Transfer from Sewer Fund								0.0%
Transfer from Refuse Fund								0.0%
TOTAL TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
ADVANCES IN		0	0	0	0	0	0	0.0%
ADVANCES OUT		0	0	0	0	0	0	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		15,894	(14,912)	(2,730)	(13,853)	45,200	45,172	1754.5%
BALANCE AT BEGINNING OF YEAR		56,929	72,823	51,957	57,911	57,911	103,111	98.5%
ENCUMBERED					197,039			
BALANCE AT END OF YEAR		72,823	57,911	49,227	(152,981)	103,111	148,283	201.2%

SUMMARY OF EXPENDITURES

Division: Internal Service
Code: 370.510

DEPARTMENT: Internal Chargebacks

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
52411	Postage	16,287	15,212	18,000	8,907	18,000	18,000	0.0%
52470	Fuel	195,122	201,611	301,914	110,670	222,150	292,714	-3.0%
997.55110	Return Advance to General Fund							0.0%
TOTAL EXPENDITURES		211,409	216,822	319,914	119,577	240,150	310,714	-2.9%

**Hotel and Convention Tax Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds
Code: 120

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40203 - 40210	Tax Proceeds	330,202	357,440	358,000	165,441	378,000	458,000	27.9%
TOTAL RECEIPTS		330,202	357,440	358,000	165,441	378,000	458,000	27.9%
TOTAL EXPENDITURES		330,202	357,440	330,000	165,440	330,000	370,000	12.1%
NET OPERATIONS		0	0	28,000	1	48,000	88,000	214.3%
TRANSFERS IN		0	0	0	50,000	0	0	0.0%
TRANSFERS OUT		0	0	28,000	0	48,000	88,000	214.3%
NET INCOME (DEFICIT)		0	0	0	1	0	0	0.0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	0	0.0%
ENCUMBERED								
BALANCE AT END OF YEAR		0	0	0	1	0	0	0.0%

SUMMARY OF EXPENDITURES

Division: Agency DEPARTMENT: Convention & Hotel
Code: 120.311

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
52340	Contractual Services	330,202	357,440	330,000	165,440	330,000	370,000	12.1%
999.53360	Transfer to Ec Dev fund			28,000		48,000	88,000	214.3%
TOTAL EXPENDITURES		330,202	357,440	358,000	165,440	378,000	458,000	27.9%

This fund is a pass-through Agency fund. We collect a total of 6% hotel tax. It consists, per state law, of a 3% hotel tax and a 3% convention tax. Oxford Ordinance #3098 passed in August 2008 states the city will provide OVB with funding of 94% the 3% convention tax. Ordinance #3492 passed in November 20, 2018 states the City will provide Enjoy Oxford with 100% of the 3% convention tax.

**Board of Building Standards Fund
SUMMARY OF RECEIPTS, AND BALANCES**

Miscellaneous Funds
Code: 414

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
40702	OBBC Commercial Fee	2,350	2,771	3,000	2,082	4,000	3,000	0.0%
40705	OBBC Residential Fee	572	605	750	438	1,000	1,000	33.3%
TOTAL RECEIPTS		2,922	3,377	3,750	2,521	5,000	4,000	6.7%
TOTAL EXPENDITURES		2,922	3,377	3,750	2,521	5,000	4,000	6.7%
TRANSFERS IN		0	0	0	0	0	0	0.0%
TRANSFERS OUT		0	0	0	0	0	0	0.0%
ADVANCES IN		0	0	0	0	0	0	0.0%
ADVANCES OUT		0	0	0	0	0	0	0.0%
EXCESS OF RECEIPTS OVER EXPENDITURES		0	0	0	0	0	0	0.0%
BALANCE AT BEGINNING OF YEAR		0	0	0	0	0	0	0.0%
ENCUMBERED								
BALANCE AT END OF YEAR		0	0	0	0	0	0	0.0%

SUMMARY OF EXPENDITURES

Division: Community Environment
Code: 414.320

DEPARTMENT: Inspections

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 June	2025 Projected	2026 Budget	% Over 2025
52322	OBBC Commercial Fee	2,303	2,771	3,000	2,082	4,000	3,000	0.0%
52323	OBBC Residential Fee	620	605	750	438	1,000	1,000	33.3%
TOTAL EXPENDITURES		2,922	3,377	3,750	2,521	5,000	4,000	6.7%

This fund is a pass-through Agency fund with the OBBC fees being remitted to the State of Ohio