

**COUNCIL FOR THE VILLAGE OF YELLOW SPRINGS  
SPECIAL COUNCIL MEETING: BUDGET SESSION TWO**

**Council Chambers: 3-5pm.**

**Thursday, October 22, 2026**

**CALL TO ORDER**

**ROLL CALL**

**BUDGET UPDATE AND REVIEW**

- Capital Review/Update (3-3:30)
- Strategic/Compliance Initiatives (3:30-4:00)
  - Capital Improvement Plan
  - Strategic Plan
  - Vacant Position Searches
  - Comprehensive Accessibility Study

**STAFFING**

- Budgeting (4:00-4:15)
  - Cost of Living/Wage Increase
- Next Steps (4:15-4:30)

**QUESTIONS and WRAP-UP (4:30)**

**ADJOURNMENT**



# The Village of **YELLOW SPRINGS**

## MEMORANDUM

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TO: Village Council

FROM: D. Jeffrey Sheridan and Tiffany Hiser

DATE: October 16, 2026

RE: Capital Budget Considerations

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*Note: Changes to the budget are highlighted both in this memo and in the Master Plan budget spreadsheet.*

### **Capital Budget Considerations:**

#### ***Parks Capital Budget Update:***

- Softball/Baseball Backstops: **Increase of 100k**. The quote for 15k is very old and not updated. The current estimates show more like 55-60k/field for backstops thus the increase to 115k. Options exist for chain link or netting with the more cost-effective option being chain link.
- Water Fountains: 5k. This allocation is annual to address a water fountain that is most in need. 2027 will likely be the water fountain at the train station.
  - Note: Beatty Hughes Water Fountain: The Fountain works. Working to find the cause for water distribution issues.
- Skate Park Repair: 20k budget. Will resolve major issue with Table-top ramp that requires continued maintenance until we do a permanent repair. This initiative is the permanent repair.
- Field Lights: 50k. These will pay for themselves with reduced usage. The old lights are failing and drawing 189amp because of a ballast style light, if they were retrofitted to LED it would be cheaper to operate and much better lighting and less light pollution.
- Note: Ellis/Whitehall Playground: THIS IS NOT IN THE BUDGET (but there was a question about what this would address). This cost estimate is for 2 different public parks and is aspirational. This would add 2 playgrounds – Ellis would be a larger playground and Whitehall would be smaller. Each park has a shelter already.

### ***Street Capital Budget Update:***

- Sidewalk Repairs: 20k. This estimate is down from prior years because the need is also down. The current sidewalk estimate is right around 20k for projects recommended for 2027.
  - o Prior Council has considered shifting the sidewalk repairs to residents but delayed the discussion for this council to discuss/determine future plans.
- Curb Replacement: 40k. This is an annual allocation that staff works within.
- Hauling of Spoils: Reduced/Eliminated for the year: 25k. This is something that can continue in future years, depending.
- Truck: 50k Addition. The current truck, a 2008 Dodge Ram, is consistently needing costly repairs and is in need of replacement.
- Tornado Sirens: Addressed with a Memo from Police Chief.
- ADA Parking Study: Reduced/Eliminated 9,500. Defer to the ADA Assessment (see bullet below) as we would recommend a full ADA assessment.
- ADA Assessment: Increase of 27,500 (net of 18k). This would provide the Village with Right-of-Way and Facility needs assessments to be ADA accessible. 1x cost to determine a best course of action for moving forward. We had an overarching study done by ChoiceOne Engineering, which is far from comprehensive. This assessment would be a more comprehensive study.
- Crosswalk: 60k. 10' wide sidewalk on Dayton Street, flashing crosswalk lights. Painting/Striping a dedicated crosswalk. ADA Compliance.

### ***Facilities Capital Budget Update:***

- Bryan Center Roof: Increase of 100k. The existing roof is 25+ years old; we've spent ~16k in 2 years on repairs and expect that cost to increase as the roof ages. It is currently a flat DuraLast roof and would require a full tear off given the age and decking. The new roof, as proposed, would have a warranty of 20 years.
- Short Street Roof/Gutters: We removed this from 2027 because the project needed attention this year and is currently underway. Budget reduction of 45k.
- Short Street ADA Ramp: This project is being postponed. Budget Reduction of 25k.
- Sealcoating: This project is being postponed/delayed. Budget Reduction 1500.
- Gym Paint: This project will include the walls, ceiling and a few hallways connected to the gym. Some of the walls have been water damaged and will require treatment prior to painting. Timing will be dictated by facility rentals/needs. This is a larger

project that will require lifts, special treatments and will have to be scheduled unorthodoxly to fit the Village needs.

- Tables: These tables will be used in the BC gym/rental spaces and are needed to replace several broken tables used by the Village for special events. Tables are expected upon rental of the facility.

### ***Sewer Capital Budget Update:***

- Slip lining: 100k increase, from 200k to 300k. A portion of the Village's sanitary sewer system is showing signs of deterioration and is expected to experience structural failure within the next 5 to 10 years if not rehabilitated. Because annual slip lining funding was removed from the budget in the year prior, staff is requesting an additional \$100,000 to supplement the existing \$200,000 allocation and address this critical infrastructure need before an emergency replacement becomes necessary.

### **Other Budget Notes and Recommendations:**

The changes as noted in this document are highlighted in the Master Plan budget spreadsheet for ease of tracking (shaded in pink).

General Fund Updates:

With the following changes, the General Fund deficit grows from 688,234 to 943,234:

- Strategic Plan: The strategic plan was initially contemplated as a supplemental in 2026 but after further discussion, it has been recommended that the Strategic Plan budget of 80k be added to 2027. This is an increase of 80k.
- Transfers have been updated to include all changes to Capital Budgets as presented in the prior budget and with the changes indicated in this update.
  - o Transfer increased: 100k for Softball/Baseball backstops
  - o Transfer increased: 100k for Bryan Center roof
  - o Transfer decreased: 25k reduction for ramps

Street Budget:

- ADA Coordinator: a subcontracted position for a specialist to provide 10 hours/month to the Village. The coordinator will work to develop an

implementation plan for ADA compliance, field Village resident questions, address concerns and manage compliance. Cost: 18,500/year.

#### Staffing Update:

- Current budget proposals account for the Village to be fully staffed. These key positions include:
  - o Village Manager
  - o Assistant Village Manager
  - o Finance Director
  - o Director of Public Works
- Cost of Living Adjustment: The current recommendation is 4% and this is reflected in the budget. The prior budget (spreadsheet) proposal also included a 4% COLA but the memo had indicated 3.5%. This was my error (Tiffany).

| General Fund - 101               | 2024             | 2025             | 2026             | 2027             | 2028             | Notes                                                                             |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------------------------------------------------------------------------|
| <b>REVENUE</b>                   |                  |                  |                  |                  |                  |                                                                                   |
| Property Tax                     | 1,098,123        | 1,124,364        | 1,119,544        | 1,159,136        | 1,165,523        |                                                                                   |
| Homestead/Rollback               | 137,776          | 145,103          | 138,371          | 143,264          | 144,053          |                                                                                   |
| <b>Property Tax Total</b>        | <b>1,235,899</b> | <b>1,269,467</b> | <b>1,257,914</b> | <b>1,302,400</b> | <b>1,309,576</b> |                                                                                   |
| <b>Income Tax Total (1.5%)</b>   | <b>2,623,729</b> | <b>2,655,830</b> | <b>2,830,830</b> | <b>2,887,447</b> | <b>2,959,633</b> |                                                                                   |
| LGF                              | 130,269          | 143,083          | 118,626          | 119,812          | 121,010          | Trend 145k. 119k confirmed w/ County                                              |
| KWH Tax                          | 143,385          | 150,977          | 148,000          | 148,000          | 149,480          |                                                                                   |
| Hotel Tax                        | 70,743           | 74,729           | 76,508           | 77,273           | 78,045           |                                                                                   |
| Fees, Fines & Permits            | 225,282          | 161,150          | 110,000          | 100,000          | 101,000          |                                                                                   |
| Interest                         | 642,444          | 613,408          | 525,000          | 350,000          | 175,000          | Through July Interest of 367k vs. plan of 315k. Increase to 350k FY27 (from 167k) |
| Cable Franchise                  | 42,349           | 40,260           | 40,000           | 40,400           | 40,804           |                                                                                   |
| Reimbursements                   | 131,511          | 96,241           | 95,000           | 90,000           | 90,900           | Trend 95k. Project specific.                                                      |
| Other                            | 226,115          | 152,606          | 146,627          | 148,093          | 149,574          |                                                                                   |
| Development Fees (CRA)           |                  |                  |                  | 3,000            | 3,000            | Inaugural Year 2027 (Create account)                                              |
| Transfers/Advance Return         |                  | 472,000          |                  |                  |                  |                                                                                   |
| <b>Other Total</b>               | <b>1,612,098</b> | <b>1,904,455</b> | <b>1,259,760</b> | <b>1,076,578</b> | <b>908,814</b>   |                                                                                   |
| <b>Total General Revenue</b>     | <b>5,471,726</b> | <b>5,829,752</b> | <b>5,348,504</b> | <b>5,266,424</b> | <b>5,178,022</b> |                                                                                   |
| <b>EXPENSE</b>                   |                  |                  |                  |                  |                  |                                                                                   |
| <b>Council</b>                   | 262,057          | 340,405          | 352,434          | 533,679          | 432,277          |                                                                                   |
| Wages                            | 128,378          | 143,297          | 160,909          | 188,955          | 203,488          | PT Deputy Clerk @ 20k                                                             |
| Pension                          | 19,026           | 16,884           | 19,454           | 26,454           | 28,488           |                                                                                   |
| Health                           | 9,003            | 9,048            | 10,326           | 11,966           | 12,863           |                                                                                   |
| Other Insurance/Benefits         | 3,089            | 3,634            | 5,544            | 5,655            | 5,768            |                                                                                   |
| Training and Services            | 52,184           | 67,989           | 53,000           | 190,650          | 76,370           | Includes Strategic Plan: 80k                                                      |
| Legal                            | 47,181           | 96,790           | 80,000           | 100,000          | 95,000           |                                                                                   |
| Supplies and Other               | 3,196            | 2,763            | 3,200            | 10,000           | 10,300           |                                                                                   |
| <b>Operational RESERVE</b>       |                  |                  | 20,000           |                  |                  |                                                                                   |
| <b>Mayor</b>                     | 35,018           | 36,743           | 39,887           | 39,926           | 40,401           |                                                                                   |
| Wages                            | 19,759           | 20,852           | 20,552           | 20,552           | 20,552           |                                                                                   |
| Pension                          | 3,039            | 2,689            | 2,877            | 2,877            | 2,877            |                                                                                   |
| Other Insurance/Benefits         | 780              | 862              | 1,957            | 1,996            | 2,036            |                                                                                   |
| Other                            | 11,440           | 12,341           | 11,500           | 14,500           | 14,935           |                                                                                   |
| <b>Operational RESERVE</b>       |                  |                  | 3,000            |                  |                  |                                                                                   |
| <b>Administration</b>            | 571,741          | 888,513          | 697,856          | 891,925          | 800,939          |                                                                                   |
| Wages                            | 184,118          | 218,404          | 231,000          | 322,550          | 333,839          |                                                                                   |
| Pension                          | 28,117           | 27,031           | 30,761           | 45,157           | 46,737           |                                                                                   |
| Health                           | 22,278           | 24,521           | 27,062           | 32,429           | 34,861           |                                                                                   |
| Other Insurance/Benefits         | 7,379            | 14,396           | 21,255           | 20,730           | 21,145           |                                                                                   |
| Retainer (RITA)                  | 77,846           | 78,243           | 90,000           | 85,000           | 87,550           |                                                                                   |
| Legal                            | 72,946           | 95,721           | 61,800           | 63,654           | 65,564           |                                                                                   |
| Services and Training            | 142,410          | 409,549          | 148,700          | 159,135          | 163,909          |                                                                                   |
| Other                            | 36,647           | 20,648           | 77,278           | 163,270          | 47,334           |                                                                                   |
| <b>Operational RESERVE</b>       |                  |                  | 10,000           |                  |                  |                                                                                   |
| <b>Auditors Deductions</b>       | 32,437           | 35,826           | 35,000           | 45,000           | 46,350           |                                                                                   |
| <b>Rental Property</b>           | 145,023          | 77,047           | 142,650          | 144,214          | 148,758          |                                                                                   |
| Property Tax                     | 50,500           | 49,697           | 75,700           | 77,214           | 78,758           |                                                                                   |
| Other                            | 94,523           | 27,350           | 66,950           | 67,000           | 70,000           |                                                                                   |
| <b>Library (Capital)</b>         | 10,866           | 4,055            | 10,000           | 7,500            | 12,500           |                                                                                   |
| <b>Lawson Place</b>              | 1,921            | -                | -                | -                | -                |                                                                                   |
| Capital                          | -                |                  |                  |                  |                  |                                                                                   |
| Debt                             |                  |                  |                  |                  |                  |                                                                                   |
| Other                            | 1,921            |                  | -                | -                | -                |                                                                                   |
| <b>Cable TV</b>                  | 54,476           | 114,595          | 95,328           | 91,061           | 93,976           |                                                                                   |
| Wages                            | 28,308           | 59,952           | 62,920           | 66,066           | 68,378           |                                                                                   |
| Other Benefits                   | 10,867           | 14,573           | 14,460           | 14,749           | 15,044           |                                                                                   |
| Other Misc. Expenses             | 15,301           | 11,893           | 9,948            | 10,246           | 10,554           |                                                                                   |
| Council Initiatives and Requests |                  | 28,178           | -                |                  |                  |                                                                                   |
| <b>Operational RESERVE</b>       |                  |                  | 8,000            |                  |                  |                                                                                   |
| <b>Council Commissions</b>       | 5,894            | 14,889           | 64,360           | 12,731           | 13,113           | Running better than plan 9k spent as of 7/31                                      |
| Other                            | 5,894            | 14,889           | 12,360           | 12,731           | 13,113           |                                                                                   |
| Council Initiatives and Requests |                  | -                | 52,000           |                  |                  |                                                                                   |
| <b>Public Safety</b>             | 1,734,982        | 1,735,525        | 2,118,507        | 2,359,704        | 2,376,642        | Understaffed through July 2026                                                    |

Budget Session #2

|                                                |                  |                  |                  |                  |                  |                                                                                                 |
|------------------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------------------------------------------------------------------------|
| Wages                                          | 1,166,498        | 1,109,428        | 1,250,000        | 1,390,000        | 1,452,550        | Running better than plan. Shift in staffing objectives 2027+?                                   |
| Sponsored Events (OT Wages)                    |                  | 4,773            | 19,000           | 19,000           | 19,000           | Running better than plan. 1,500 spent as of 7/31                                                |
| Pension                                        | 81,212           | 128,156          | 151,468          | 155,006          | 166,587          | Running worse than plan but will be accounting adjustment                                       |
| Health                                         | 164,895          | 167,697          | 180,000          | 221,779          | 238,412          | Running slightly better than plan. 88K spent as of 7/31. 2026 plan adjusted (does not hold FY2) |
| Other Benefits                                 | 52,816           | 47,722           | 74,980           | 68,720           | 70,094           |                                                                                                 |
| Services and Training                          | 180,246          | 192,620          | 212,750          | 335,290          | 345,349          | Running in line with plan. May need cyber fees increase 2027+                                   |
| Materials, Supplies & Other                    | 28,963           | 21,285           | 30,000           | 40,000           | 41,200           | Running better than plan 12K spent as of 7/31                                                   |
| Capital                                        | 60,352           | 63,844           | 149,100          | 129,910          | 43,450           |                                                                                                 |
| Capital RESERVE                                |                  |                  | 14,910           |                  |                  |                                                                                                 |
| Operational RESERVE                            |                  |                  | 36,300           |                  |                  |                                                                                                 |
| <b>Planning and Zoning</b>                     | 246,172          | 350,920          | 366,601          | 392,565          | 406,356          |                                                                                                 |
| Wages                                          | 84,307           | 137,285          | 141,845          | 193,000          | 199,755          | Understaffed. 59k spent as of 7/31 -Meg gap from Nia. 2026 adjusted.                            |
| Pension                                        | 13,145           | 17,695           | 19,658           | 27,020           | 27,966           |                                                                                                 |
| Health                                         | 15,440           | 16,339           | 24,521           | 21,608           | 23,228           |                                                                                                 |
| Other Benefits                                 | 3,212            | 4,545            | 5,687            | 5,801            | 5,917            |                                                                                                 |
| Services and Training                          | 19,486           | 50,975           | 26,050           | 37,132           | 38,245           | Running a little worse than plan but okay with reserves                                         |
| Permit Services                                | 104,703          | 121,452          | 131,840          | 100,795          | 103,819          | Running better than plan. 35K spent as of 7/31                                                  |
| Other                                          | 5,879            | 2,629            | 7,000            | 7,210            | 7,426            |                                                                                                 |
| Operational Reserve                            |                  |                  | 10,000           |                  |                  |                                                                                                 |
| <b>Mediation</b>                               | 10,291           | 9,285            | 14,420           | 14,853           | 15,298           | Running in line with plan                                                                       |
| <b>Transfers</b>                               | 1,120,000        | 1,410,500        | 1,167,415        | 1,626,500        | 1,436,500        | All 1,167,415 transferred by 7/31                                                               |
| To STREET                                      | 300,000          | 219,000          | 346,000          | 550,000          | 530,000          |                                                                                                 |
| To PARKS                                       | 410,000          | 700,000          | 634,095          | 750,000          | 750,000          | 100k increase for Backstops                                                                     |
| To PARKS - Council Request/Initiatives         |                  | 42,000           |                  |                  |                  |                                                                                                 |
| To ELECTRIC                                    |                  |                  |                  |                  |                  |                                                                                                 |
| To AFFORDABLE HOUSING                          | 240,000          | 175,000          | -                | -                | 50,000           |                                                                                                 |
| To AFFORDABLE HOUSING: Council Requests        |                  | 100,000          | -                |                  |                  |                                                                                                 |
| To SEWER                                       |                  | 73,000           | -                | -                | -                |                                                                                                 |
| To STORM                                       |                  |                  |                  |                  |                  |                                                                                                 |
| To SOLID WASTE                                 | -                | -                | -                | -                | -                |                                                                                                 |
| To POLICE PENSION                              | 70,000           | -                | -                | -                | -                |                                                                                                 |
| To POLICE CAPITAL                              |                  | -                | -                | -                | -                |                                                                                                 |
| To Economic Development                        |                  | -                | -                | -                | -                |                                                                                                 |
| To BROADBAND 660                               | -                | 50,000           |                  |                  |                  |                                                                                                 |
| To Facilities Capital                          | 100,000          | 50,000           | 180,820          | 325,000          | 100,000          | Add of 100k for net of 2 roofs (add BC roof 130k, remove SS Roof 45k)                           |
| To Capital Equipment                           | -                | -                | 5,000            | -                | 5,000            | Removed Capital needs.                                                                          |
| To Utility Roundup                             |                  |                  |                  |                  |                  |                                                                                                 |
| To Widows                                      |                  | 1,500            | 1,500            | 1,500            | 1,500            |                                                                                                 |
| Council Initiatives and Requests               |                  |                  |                  |                  |                  |                                                                                                 |
| Advances                                       | 545,000          |                  |                  |                  |                  |                                                                                                 |
| Capital RESERVES (Street/Parks/Facilities)     |                  |                  | 46,430           |                  |                  |                                                                                                 |
| Park Operational RESERVES (Reduced Transfer)   |                  |                  | 52,655           |                  |                  |                                                                                                 |
| Street Operational RESERVES (Reduced Transfer) |                  |                  | 40,000           |                  |                  |                                                                                                 |
| RESERVES                                       |                  |                  | 50,000           | 50,000           | 50,000           |                                                                                                 |
| <b>Total General Expense</b>                   | <b>4,775,878</b> | <b>5,018,303</b> | <b>5,293,542</b> | <b>6,209,658</b> | <b>5,873,111</b> |                                                                                                 |
| Surplus/(Deficit)                              | 695,848          | 811,448          | 54,962           | (943,234)        | (695,089)        |                                                                                                 |
| <b>Cash Balance</b>                            | <b>4,512,859</b> | <b>5,324,307</b> | <b>5,379,270</b> | <b>4,436,036</b> | <b>3,740,948</b> |                                                                                                 |
| % Cash on Hand                                 | 94%              | 106%             | 102%             | 71%              | 64%              |                                                                                                 |

| From Capital Page (Make Necessary Changes on Capital Tab) |         |        |         |         |         |
|-----------------------------------------------------------|---------|--------|---------|---------|---------|
| <b>Facilities Capital 307</b>                             |         |        |         |         |         |
| Revenue                                                   | 80,000  | 50,000 | 180,820 | 325,000 | 100,000 |
| Expense - Capital Budget                                  | 106,449 | 24,555 | 191,800 | 337,810 | 66,000  |
| Cash                                                      | 47,749  | 73,194 | 43,034  | 30,224  | 64,224  |

| From Capital Page (Make Necessary Changes on Capital tab) |        |        |        |        |        |
|-----------------------------------------------------------|--------|--------|--------|--------|--------|
| <b>Capital Equipment 308</b>                              |        |        |        |        |        |
| Revenue                                                   | -      | -      | 5,000  | -      | 5,000  |
| Expense                                                   | 5,500  | -      | 4,620  | -      | 4,950  |
| Cash                                                      | 31,552 | 31,552 | 31,932 | 31,932 | 31,982 |

| <u>Parks &amp; Rec - 204</u>  | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>Notes</u>                                  |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-----------------------------------------------|
| <b>REVENUE</b>                |             |             |             |             |             |                                               |
| Pool Admission                | 53,672      | 55,526      | 61,000      | 55,000      | 55,000      |                                               |
| Other                         | 79,844      | 38,840      | 50,000      | 43,000      | 43,430      |                                               |
| Transfers (from GF)           | 410,000     | 700,000     | 634,095     | 750,000     | 750,000     | Increase to transfer to Capital for Backstops |
| Transfer (Council Initiative) |             | 42,000      |             |             |             |                                               |

|                                |                |                |                |                |                |  |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|--|
| <b>Parks &amp; Rec Revenue</b> | <b>543,516</b> | <b>836,366</b> | <b>745,095</b> | <b>848,000</b> | <b>848,430</b> |  |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|--|

**EXPENSE****General**

|                          |        |        |        |        |        |  |
|--------------------------|--------|--------|--------|--------|--------|--|
| Wages                    | 70,502 | 50,950 | 60,610 | 63,944 | 66,501 |  |
| Pension                  | 10,723 | 6,287  | 8,485  | 8,952  | 9,310  |  |
| Health Insurance         | 18,748 | 16,145 | 18,714 | 20,728 | 22,282 |  |
| Other Benefits/Insurance | 3,362  | 4,159  | 3,953  | 4,032  | 4,113  |  |

|                        |        |        |        |        |        |  |
|------------------------|--------|--------|--------|--------|--------|--|
| Services and Training  | 33,828 | 35,327 | 36,500 | 53,045 | 54,636 |  |
| Materials and Supplies | 26,467 | 13,747 | 18,540 | 19,096 | 19,669 |  |
| Capital                | 1,637  |        |        |        |        |  |

|                            |  |  |        |  |  |  |
|----------------------------|--|--|--------|--|--|--|
| <b>Operational RESERVE</b> |  |  | 15,000 |  |  |  |
|----------------------------|--|--|--------|--|--|--|

**Pool**

|                          |        |        |        |        |        |  |
|--------------------------|--------|--------|--------|--------|--------|--|
| Wages                    | 50,342 | 51,760 | 63,337 | 66,821 | 69,494 |  |
| Pension                  | 7,048  | 7,473  | 8,867  | 9,355  | 9,729  |  |
| Other Benefits/Insurance | 2,290  | 3,425  | 5,303  | 5,409  | 5,517  |  |

|                        |        |        |        |        |        |                                                |
|------------------------|--------|--------|--------|--------|--------|------------------------------------------------|
| Services and Training  | 30,428 | 14,860 | 33,260 | 44,558 | 45,895 | Running better than plan. 12K spent as of 7/31 |
| Materials and Supplies | 22,815 | 23,031 | 23,750 | 30,000 | 28,900 | 17K spent as of 7/31. Okay with reserves       |
| Capital                | 5,363  | 24,731 | 7,000  |        |        | Spent.                                         |
| Other/Misc             | 710    | -      | 515    | 530    | 546    |                                                |

|                            |  |  |        |  |  |  |
|----------------------------|--|--|--------|--|--|--|
| <b>Operational RESERVE</b> |  |  | 12,000 |  |  |  |
|----------------------------|--|--|--------|--|--|--|

**Bryan Center**

|                          |         |         |         |         |         |                                                                     |
|--------------------------|---------|---------|---------|---------|---------|---------------------------------------------------------------------|
| Wages                    | 117,803 | 130,951 | 135,000 | 142,425 | 148,122 | Running better than plan. Likely 5-10k under budget. Adjusted 2026. |
| Pension                  | 18,541  | 17,038  | 21,726  | 19,940  | 20,737  |                                                                     |
| Health Insurance         | 29,232  | 28,610  | 35,526  | 37,837  | 40,674  |                                                                     |
| Other Benefits/Insurance | 3,790   | 4,668   | 5,634   | 5,746   | 5,861   |                                                                     |

|                                 |         |        |        |        |        |                                                                        |
|---------------------------------|---------|--------|--------|--------|--------|------------------------------------------------------------------------|
| Maintenance of Equip/Facilities | 106,992 | 67,425 | 65,000 | 78,750 | 79,613 | Running ahead 47K spent as of 7/31. 2027 includes 1500 office upgrades |
| Other Services                  | 38,299  | 73,180 | 48,175 | 64,715 | 66,656 | 41K spent as of 7/31. Okay with reserves                               |
| Other                           | 6,413   | 7,245  | 7,240  | 8,487  | 8,742  |                                                                        |

|                            |  |  |        |  |  |  |
|----------------------------|--|--|--------|--|--|--|
| <b>Operational RESERVE</b> |  |  | 25,655 |  |  |  |
|----------------------------|--|--|--------|--|--|--|

|                            |        |        |        |        |        |  |
|----------------------------|--------|--------|--------|--------|--------|--|
| <b>Bryan Youth Program</b> | 19,858 | 22,586 | 15,450 | 17,000 | 16,010 |  |
|----------------------------|--------|--------|--------|--------|--------|--|

|                     |   |         |        |         |         |                                                     |
|---------------------|---|---------|--------|---------|---------|-----------------------------------------------------|
| Transfer to Capital | - | 200,000 | 86,750 | 150,000 | 100,000 | Increase for Softball/Baseball backstops (100k add) |
| Capital RESERVE     |   |         | 13,250 |         |         |                                                     |
| RESERVE             |   |         | 10,000 | 20,000  | 20,000  |                                                     |

|                                      |                |                |                |                |                |  |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|--|
| <b>Total Parks &amp; Rec Expense</b> | <b>625,191</b> | <b>803,597</b> | <b>785,241</b> | <b>871,370</b> | <b>843,009</b> |  |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|--|

|                          |                 |               |                 |                 |              |  |
|--------------------------|-----------------|---------------|-----------------|-----------------|--------------|--|
| <i>Surplus/(Deficit)</i> | <i>(81,675)</i> | <i>32,770</i> | <i>(40,146)</i> | <i>(23,370)</i> | <i>5,421</i> |  |
|--------------------------|-----------------|---------------|-----------------|-----------------|--------------|--|

|                     |                |                |                |                |                |  |
|---------------------|----------------|----------------|----------------|----------------|----------------|--|
| <b>Cash Balance</b> | <b>280,123</b> | <b>312,893</b> | <b>272,747</b> | <b>249,377</b> | <b>254,799</b> |  |
|---------------------|----------------|----------------|----------------|----------------|----------------|--|

|                |     |     |     |     |     |  |
|----------------|-----|-----|-----|-----|-----|--|
| % Cash on Hand | 45% | 39% | 35% | 29% | 30% |  |
|----------------|-----|-----|-----|-----|-----|--|

| From Capital Page (Make Necessary Changes on that tab) |        |         |         |         |        |
|--------------------------------------------------------|--------|---------|---------|---------|--------|
| <b>Parks/Rec Capital 306</b>                           |        |         |         |         |        |
| Pool Capital                                           | -      | -       | 112,500 | 110,220 | 83,600 |
| Other Parks Capital                                    | 22,662 | 28,796  | 20,000  | 209,000 | 27,500 |
| Cash                                                   | 41,093 | 241,093 | 182,093 | 12,873  | 1,773  |

| <b>Street - 202, 203, 208</b>         | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    | <b>2027</b>      | <b>2028</b>    | <b>Notes</b>                                                             |
|---------------------------------------|----------------|----------------|----------------|------------------|----------------|--------------------------------------------------------------------------|
| <b>REVENUE</b>                        |                |                |                |                  |                |                                                                          |
| <b>Street Maintenance (202)</b>       |                |                |                |                  |                |                                                                          |
| Gas Tax                               | 175,337        | 178,296        | 180,000        | 181,800          | 183,618        |                                                                          |
| Motor Vehicle                         | 17,413         | 19,191         | 18,000         | 18,180           | 18,362         |                                                                          |
| Other/Interest                        | 54,017         | 36,751         | 20,000         | 20,200           | 19,402         | Interest.                                                                |
| Transfers                             | 300,000        | 219,000        | 346,000        | 550,000          | 530,000        |                                                                          |
| <b>Permissive Tax (208)</b>           | 40,108         | 40,491         | 38,764         | 39,151           | 39,543         |                                                                          |
| <b>State Highway (203)</b>            |                |                |                |                  |                |                                                                          |
| Gas Tax                               | 15,628         | 13,107         | 14,791         | 14,939           | 15,089         |                                                                          |
| Other                                 | 4,669          | 5,594          | 4,545          | 4,590            | 4,636          |                                                                          |
| <b>Street &amp; Related Revenue</b>   | <b>607,174</b> | <b>512,431</b> | <b>622,100</b> | <b>828,861</b>   | <b>810,650</b> |                                                                          |
| <b>EXPENSE</b>                        |                |                |                |                  |                |                                                                          |
| <b>Street Funds (202)</b>             |                |                |                |                  |                |                                                                          |
| Wages                                 | 154,012        | 136,111        | 175,560        | 185,216          | 192,624        |                                                                          |
| Sponsored Events (OT Wages)           |                | 1,730          | 19,000         | 19,000           | 19,000         |                                                                          |
| Pension                               | 24,061         | 17,024         | 24,578         | 25,930           | 26,967         |                                                                          |
| Health                                | 42,199         | 35,908         | 40,024         | 47,489           | 51,050         |                                                                          |
| Other Benefits/Insurance              | 11,217         | 13,191         | 16,820         | 17,157           | 17,500         |                                                                          |
| Professional Services                 | 111,962        | 118,901        | 160,250        | 165,058          | 170,009        | Running better than plan. 37k spent as of 7/31. Timing.                  |
| ADA Coordinator                       |                |                |                | 18,500           | 18,685         | ADA Coordinator Services                                                 |
| Other Services and Training           | 71,273         | 67,047         | 73,400         | 84,872           | 87,418         |                                                                          |
| Supplies                              | 54,773         | 56,525         | 55,950         | 68,959           | 71,027         |                                                                          |
| Capital                               | 178,642        | 71,516         | 140,000        | 299,750          | 87,500         | Well under plan. 5k spent as of 7/31. Projects in progress.              |
| Capital RESERVE                       |                |                |                | 14,000           |                |                                                                          |
| Operational RESERVE                   |                |                | 40,000         |                  |                |                                                                          |
| Safe Route to School                  | -              |                |                |                  |                |                                                                          |
| <b>State Highway (203)</b>            | 7,132          | 10,000         | 10,000         | 10,000           | 10,000         | 10k spent as of 7/31. Okay with reserves                                 |
| <b>Permissive Tax (208)</b>           | -              | -              | 25,000         | 225,000          | 25,000         | 19K spent as of 7/31. 2027: OPWC Grant project ~800k, 200k Village Funds |
| RESERVE (202)                         |                |                | 10,000         | 15,000           | 15,000         |                                                                          |
| <b>Street &amp; Related Expense</b>   | <b>655,271</b> | <b>527,953</b> | <b>804,583</b> | <b>1,181,929</b> | <b>791,782</b> | Big piece: Capital projects                                              |
| All funds Surplus/(Deficit)           | (48,098)       | (15,521)       | (182,482)      | (353,068)        | 18,868         |                                                                          |
| All Funds CASH Balance                | 972,312        | 956,791        | 774,308        | 421,240          | 440,108        |                                                                          |
| Street (202) Surplus/(Deficit)        | (101,372)      | (62,984)       | (132,583)      | (139,249)        | 32,285         |                                                                          |
| Street (202) CASH                     | 590,004        | 527,020        | 394,437        | 255,188          | 287,473        |                                                                          |
| State Highway (203) Surplus/(deficit) | 13,166         | 8,701          | 9,336          | 9,530            | 9,725          |                                                                          |
| State Highway (203) CASH              | 101,093        | 109,794        | 119,130        | 128,660          | 138,385        |                                                                          |
| Permissive (208) Surplus/(Deficit)    | 40,108         | 40,491         | 13,764         | (185,849)        | 14,543         |                                                                          |
| Permissive (208) CASH                 | 281,216        | 321,707        | 335,471        | 149,622          | 164,165        |                                                                          |

| <b>Water - 610</b>             | <b>2024</b>      | <b>2025</b>      | <b>2026</b>      | <b>2027</b>      | <b>2028</b>      | <b>Notes</b>                                                               |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|----------------------------------------------------------------------------|
| <b>REVENUE</b>                 |                  |                  |                  |                  |                  |                                                                            |
| Consumer Fees                  | 1,407,753        | 1,595,598        | 1,780,000        | 1,824,500        | 1,860,990        | Running ahead of plan. \$1,039,226 as of 7/31 (Trend 1.78m). Updated       |
| Taps                           | 125,943          | 102,184          | 115,000          | 50,000           | 5,000            | Increase 2027 from 5k to 50k. Current 112k. Updated from 50k               |
| Reimbursements                 | 7,083            | 72,538           | 10,000           | 2,500            | 2,525            | Running ahead of plan. Trend 10K. 2026 Adjusted.                           |
| Grants                         | 8,790            | -                | -                | -                | -                |                                                                            |
| Other                          | -                | -                | -                | -                | -                |                                                                            |
| <b>Total Revenue</b>           | <b>1,549,569</b> | <b>1,770,320</b> | <b>1,905,000</b> | <b>1,877,000</b> | <b>1,868,515</b> |                                                                            |
| <b>EXPENSE</b>                 |                  |                  |                  |                  |                  |                                                                            |
| <b>Water Distribution</b>      |                  |                  |                  |                  |                  |                                                                            |
| Wages                          | 259,440          | 274,531          | 290,000          | 320,950          | 333,788          | Running slightly over plan. 172k spent as of 7/31. Plan updated. 2027 +15k |
| Pension                        | 40,214           | 34,886           | 38,038           | 44,933           | 46,730           |                                                                            |
| Health Insurance               | 37,895           | 34,416           | 45,525           | 45,515           | 48,928           |                                                                            |
| Other Benefits/Insurance       | 11,062           | 10,716           | 13,260           | 15,431           | 15,740           |                                                                            |
| Services and Training          | 107,206          | 89,942           | 88,000           | 106,090          | 109,273          |                                                                            |
| Materials                      | 65,442           | 57,856           | 67,100           | 74,263           | 76,491           | Running under plan. 24K as of 7/31. Timing.                                |
| <b>Operational RESERVE</b>     |                  |                  | 20,000           |                  |                  |                                                                            |
| <b>Water Treatment</b>         |                  |                  |                  |                  |                  |                                                                            |
| Wages                          | 154,093          | 161,627          | 179,740          | 189,626          | 197,211          |                                                                            |
| Pension                        | 24,081           | 20,874           | 25,164           | 26,548           | 27,610           |                                                                            |
| Health Insurance               | 34,736           | 33,689           | 38,000           | 44,553           | 47,895           | Running under plan. Plan updated.                                          |
| Other Benefits/Insurance       | 8,243            | 8,564            | 10,524           | 12,332           | 12,579           |                                                                            |
| Services and Training          | 99,347           | 123,716          | 108,750          | 132,613          | 136,591          |                                                                            |
| Materials                      | 99,602           | 135,643          | 111,900          | 137,917          | 142,055          |                                                                            |
| <b>Operational RESERVE</b>     |                  |                  | 42,000           |                  |                  |                                                                            |
| <b>RESERVE</b>                 |                  |                  | 50,000           | 50,000           | 50,000           |                                                                            |
| Debt - Distribution            | 52,049           | 52,049           | 52,049           | 52,049           | 52,048           |                                                                            |
| Debt - Treatment               | 324,455          | 324,455          | 324,456          | 324,456          | 324,455          |                                                                            |
| Transfers - Distribution (OUT) | 350,000          | -                | -                | 200,000          | 200,000          |                                                                            |
| Transfers - Treatment          | -                | -                | -                | -                | -                |                                                                            |
| <b>Total Expense</b>           | <b>1,667,865</b> | <b>1,362,965</b> | <b>1,504,506</b> | <b>1,777,275</b> | <b>1,821,392</b> |                                                                            |
| <i>Surplus/(Deficit)</i>       | <i>(118,296)</i> | <i>407,355</i>   | <i>400,494</i>   | <i>99,725</i>    | <i>47,123</i>    |                                                                            |
| <b>CASH BALANCE</b>            | <b>749,058</b>   | <b>1,156,413</b> | <b>1,556,907</b> | <b>1,656,632</b> | <b>1,703,755</b> |                                                                            |
| % Cash on Hand                 | 45%              | 85%              | 103%             | 93%              | 94%              |                                                                            |

| From Capital Page (Make Necessary Changes on that tab) |                  |                |                |                |                |
|--------------------------------------------------------|------------------|----------------|----------------|----------------|----------------|
| <b>Water Capital Improvement 303</b>                   |                  |                |                |                |                |
| Revenue                                                | 3,002,185        | 195,725        | -              | 200,000        | 200,000        |
| Expense                                                | 2,285,405        | 847,192        | 79,860         | 70,400         | 500,360        |
| <b>Cash</b>                                            | <b>1,280,494</b> | <b>629,027</b> | <b>549,167</b> | <b>678,767</b> | <b>378,407</b> |

| <b>Electric - 601</b>                     | <b>2024</b>      | <b>2025</b>      | <b>2026</b>      | <b>2027</b>      | <b>2028</b>      | <b>Notes</b>                                                              |
|-------------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------------------------------------------------|
| <b>REVENUE</b>                            |                  |                  |                  |                  |                  |                                                                           |
| Local Grants                              | 75,000           |                  |                  |                  |                  |                                                                           |
| Consumer Fees - all                       | 4,933,617        | 5,587,463        | 6,150,000        | 6,334,500        | 6,524,535        | Over 3.5M as of 7/31. 4.2M as of 8/31. 2026 updated                       |
| Reimbursements                            | 293,088          | 33,608           | 67,000           | 50,000           | 50,500           | 67K as of 7/31. Predicting this holds at 67K. Hold 2027                   |
| Other                                     | 11,100           | -                | 5,050            | 5,101            | 5,152            |                                                                           |
| Sale of Recs                              | 1,121,996        | -                | 648,000          |                  | 500,000          | 648K as of 7/31. Expense of 234k so net is 400k                           |
| <b>Total Revenue</b>                      | <b>6,434,801</b> | <b>5,621,071</b> | <b>6,870,050</b> | <b>6,389,601</b> | <b>7,080,187</b> |                                                                           |
| <b>EXPENSE</b>                            |                  |                  |                  |                  |                  |                                                                           |
| Wages                                     | 440,448          | 455,224          | 515,710          | 564,074          | 586,637          | 2026 Predicting close to 515k. Updated plan. 2027 +20k                    |
| Pension                                   | 67,984           | 58,476           | 65,000           | 78,970           | 82,129           | Running slightly over. 39K as of 7/31.                                    |
| Health Insurance                          | 82,907           | 78,192           | 102,989          | 103,408          | 111,164          |                                                                           |
| Other Insurance and Benefits              | 18,650           | 16,261           | 23,299           | 23,764           | 24,240           |                                                                           |
| Travel/Training                           | 19,185           | 18,631           | 20,000           | 25,750           | 26,523           | 6K as of 7/31                                                             |
| Trimming/Cleaning                         | 258,650          | 96,475           | 124,500          | 159,135          | 163,909          | \$500 spent as of 7/31. Timing                                            |
| Supplies                                  | 218,806          | 125,370          | 124,500          | 159,135          | 163,909          |                                                                           |
| Capital                                   | 125,356          | -                | 234,000          |                  |                  | 234K spent as of 7/31. Rec Sale Expenses. 648 (gross rev-234 expense)     |
| Power Costs                               | 2,975,764        | 3,984,642        | 4,164,000        | 4,255,000        | 4,382,650        |                                                                           |
| Other Services                            | 276,840          | 270,473          | 225,000          | 318,000          | 327,540          | Running under. 96K spent as of 7/31. 2026 Updated (hold 2027)             |
| RESTRICTED USE Funds: Aid to Construction |                  |                  |                  | 100,000          | 100,000          | Considering Need for new concept. Revenue will offset. Reduces Supplement |
| Transfers to Electric Capital             | 900,000          |                  | 500,000          | 300,000          | 500,000          | Transfer complete as of 7/31                                              |
| Operational RESERVE                       |                  |                  | 95,000           |                  |                  |                                                                           |
| RESERVES                                  |                  |                  | 25,000           | 50,000           | 50,000           | Consider 50k reserve w/ 100k aid to construction option.                  |
| <b>Total Expense</b>                      | <b>5,384,590</b> | <b>5,103,744</b> | <b>6,218,998</b> | <b>6,137,237</b> | <b>6,518,700</b> |                                                                           |
| <i>Surplus/(Deficit)</i>                  | <i>1,050,211</i> | <i>517,326</i>   | <i>651,052</i>   | <i>252,364</i>   | <i>561,486</i>   |                                                                           |
| <b>CASH BALANCE</b>                       | <b>3,036,027</b> | <b>3,553,353</b> | <b>4,204,406</b> | <b>4,456,770</b> | <b>5,018,256</b> |                                                                           |
| Cash as % of Budget                       | 56%              | 70%              | 68%              | 73%              | 77%              |                                                                           |

| From Capital Page (Make Necessary Changes on that tab) |         |         |         |         |           |
|--------------------------------------------------------|---------|---------|---------|---------|-----------|
| <b>Electric Capital 305</b>                            | -       | -       | -       | -       | -         |
| Revenue                                                | 900,000 | -       | 500,000 | 300,000 | 500,000   |
| Expense                                                | 770,370 | 438,940 | 192,500 | 309,000 | 149,600   |
| Cash                                                   | 849,306 | 410,366 | 717,866 | 708,866 | 1,059,266 |

| <b>Storm: 650</b> | <b><u>2024</u></b> | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>2027</u></b> | <b><u>2028</u></b> | Notes |
|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------|
|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------|

**REVENUE**

|                      |                |                |                |                |                |                                                   |
|----------------------|----------------|----------------|----------------|----------------|----------------|---------------------------------------------------|
| Consumer Fees        | 105,853        | 116,895        | 115,000        | 115,000        | 115,000        | Running slightly better than plan. 69K as of 7/31 |
| <b>Total Revenue</b> | <b>105,853</b> | <b>116,895</b> | <b>115,000</b> | <b>115,000</b> | <b>115,000</b> |                                                   |

**EXPENSE**

|                      |          |          |               |                |               |                                                                                  |
|----------------------|----------|----------|---------------|----------------|---------------|----------------------------------------------------------------------------------|
| Misc Expense         | -        | -        | 92,483        | 137,500        | 20,000        | 2026 Project underway. 2027 Project is Xenia/Glenn to prevent downtown flooding. |
| <b>Total Expense</b> | <b>-</b> | <b>-</b> | <b>92,483</b> | <b>137,500</b> | <b>20,000</b> |                                                                                  |

|                   |         |         |        |          |        |
|-------------------|---------|---------|--------|----------|--------|
| Surplus/(Deficit) | 105,853 | 116,895 | 22,518 | (22,500) | 95,000 |
|-------------------|---------|---------|--------|----------|--------|

|                     |                |                |                |                |                |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| <b>CASH BALANCE</b> | <b>200,858</b> | <b>317,753</b> | <b>340,271</b> | <b>317,771</b> | <b>412,771</b> |
|---------------------|----------------|----------------|----------------|----------------|----------------|

| <b>Solid Waste: 630</b> | <b><u>2024</u></b> | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>2027</u></b> | <b><u>2028</u></b> | Notes                                           |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------------------------|
| <b>REVENUE</b>          |                    |                    |                    |                    |                    |                                                 |
| Consumer Fees           | 457,017            | 510,159            | 531,841            | 570,682            | 587,802            |                                                 |
| Other                   | 2,239              | 5,966              | 1,530              | 1,545              | 1,561              |                                                 |
| Transfers IN            | -                  | -                  | -                  | -                  | -                  |                                                 |
| <b>Total Revenue</b>    | <b>459,256</b>     | <b>516,125</b>     | <b>533,371</b>     | <b>572,227</b>     | <b>589,363</b>     |                                                 |
| <b>EXPENSE</b>          |                    |                    |                    |                    |                    |                                                 |
| Personnel Costs         | 14,453             | 15,064             | 15,606             | 16,387             | 16,960             |                                                 |
| Rumpke                  | 399,560            | 451,067            | 525,000            | 540,750            | 556,973            | Running over plan. Trend at 525K. Plan updated. |
| <b>Total Expense</b>    | <b>414,013</b>     | <b>466,130</b>     | <b>540,606</b>     | <b>557,137</b>     | <b>573,933</b>     |                                                 |
| Surplus/(Deficit)       | 45,243             | 49,995             | (7,235)            | 15,090             | 15,430             |                                                 |
| <b>CASH BALANCE</b>     | <b>225,130</b>     | <b>275,124</b>     | <b>267,889</b>     | <b>282,979</b>     | <b>298,410</b>     |                                                 |

| Sewer - 620                                            | 2024      | 2025      | 2026      | 2027      | 2028      | Notes                                                       |
|--------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-------------------------------------------------------------|
| REVENUE                                                |           |           |           |           |           |                                                             |
| Consumer Fees                                          | 1,298,185 | 1,409,776 | 1,445,020 | 1,517,271 | 1,547,616 |                                                             |
| Taps                                                   | 148,754   | 113,477   | 75,000    | 50,000    | 50,500    | Running ahead of plan. Trend at 75K. Plan updated.          |
| Reimbursements                                         | 1,684     | 225       | 1,010     | 1,020     | 1,030     |                                                             |
| Transfers from GF                                      |           | 73,000    |           |           |           |                                                             |
| Total Revenue                                          | 1,448,624 | 1,596,477 | 1,521,030 | 1,568,291 | 1,599,147 |                                                             |
| EXPENSE                                                |           |           |           |           |           |                                                             |
| Collection                                             |           |           |           |           |           |                                                             |
| Wages                                                  | 200,292   | 205,838   | 262,295   | 276,721   | 287,790   |                                                             |
| Pension                                                | 31,027    | 25,905    | 36,721    | 38,741    | 40,291    |                                                             |
| Health Insurance                                       | 39,450    | 31,727    | 40,925    | 41,959    | 45,106    |                                                             |
| Other Insurance/Benefits                               | 10,621    | 11,507    | 13,707    | 13,981    | 14,260    |                                                             |
| Services and Training                                  | 101,770   | 68,970    | 98,150    | 111,395   | 114,736   |                                                             |
| Materials and Supplies                                 | 21,487    | 18,538    | 21,000    | 35,000    | 36,050    | Running under plan. Plan 2026+ updated.                     |
| Operational RESERVE                                    |           |           | 31,000    |           |           |                                                             |
| Treatment                                              |           |           |           |           |           |                                                             |
| Wages                                                  | 150,964   | 160,670   | 177,650   | 202,421   | 210,518   | Running slightly under plan. 92K as of 7/31. 2027 +15 JM/VM |
| Pension                                                | 23,645    | 20,740    | 24,871    | 28,339    | 29,472    |                                                             |
| Health Insurance                                       | 34,696    | 33,691    | 38,000    | 42,000    | 45,150    | Running under plan. Plan updated (mostly:-))                |
| Other Insurance/Benefits                               | 7,282     | 7,443     | 11,064    | 11,285    | 11,511    |                                                             |
| Services and Training                                  | 197,036   | 225,779   | 238,400   | 297,052   | 305,964   | Running slightly under plan. 108K as of 7/31. timing.       |
| Materials and Supplies                                 | 46,128    | 44,492    | 50,860    | 65,776    | 67,749    |                                                             |
| Operational RESERVE                                    |           |           | 63,000    | 15,000    | 15,000    |                                                             |
| Debt Service                                           | 67,312    | 67,345    | 67,396    | 67,433    | 67,469    |                                                             |
| Capital RESERVE                                        |           |           | 32,250    |           |           |                                                             |
| Transfers OUT                                          | 140,000   | 700,000   | 317,750   | 250,000   | 200,000   | Increase for Slipline increase of 100k                      |
| Total Expense                                          | 1,071,710 | 1,622,644 | 1,525,039 | 1,497,102 | 1,491,066 |                                                             |
| Surplus/(Deficit)                                      | 376,914   | (26,167)  | (4,009)   | 71,189    | 108,081   |                                                             |
| CASH BALANCE                                           | 1,285,803 | 1,259,637 | 1,255,628 | 1,326,817 | 1,434,898 |                                                             |
| % Cash on Hand                                         | 119.98%   | 77.63%    | 82.33%    | 88.63%    | 96.23%    |                                                             |
| From Capital Page (Make Necessary Changes on that tab) |           |           |           |           |           |                                                             |
| Sewer Capital 304                                      |           |           |           |           |           |                                                             |
| Revenue                                                | 140,000   | 700,000   | 317,750   | 250,000   | 200,000   |                                                             |
| Expense                                                | 201,183   | 39,822    | 77,500    | 728,200   | 384,450   |                                                             |
| Cash                                                   | 21,112    | 681,289   | 913,789   | 435,589   | 251,139   |                                                             |

| <b>Police Pension: 903</b> | <b><u>2024</u></b> | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>2027</u></b> | <b><u>2028</u></b> | <b>Notes</b> |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|

**REVENUE**

|                                    |                |               |               |               |               |  |
|------------------------------------|----------------|---------------|---------------|---------------|---------------|--|
| Property Tax Total                 | 51,363         | 52,670        | 52,125        | 58,022        | 58,330        |  |
| Police Pension Inside Millage Rate | 0.30           | 0.30          | 0.30          | 0.28          | 0.28          |  |
| Property Taxes                     | 45,545         | 46,524        | 46,912        | 52,220        | 52,497        |  |
| Rollback/Reimbursement             | 5,818          | 6,146         | 5,212         | 5,802         | 5,833         |  |
| Transfers                          | 70,000         |               |               |               |               |  |
| <b>Total Revenue</b>               | <b>121,363</b> | <b>52,670</b> | <b>52,125</b> | <b>58,022</b> | <b>58,330</b> |  |

**EXPENSE**

|                              |                |               |               |               |               |                                              |
|------------------------------|----------------|---------------|---------------|---------------|---------------|----------------------------------------------|
| Pension                      | 124,903        | 51,148        | 51,404        | 57,279        | 57,565        | Nothing spent as of 7/31.....Accounting ONLY |
| Worker's Comp                | -              |               |               |               |               |                                              |
| Property Tax Collection Fees | 481            | 540           | 721           | 743           | 765           |                                              |
| <b>TotalExpense</b>          | <b>125,384</b> | <b>51,688</b> | <b>52,125</b> | <b>58,022</b> | <b>58,330</b> |                                              |

|                     |                |                |                |                |                |  |
|---------------------|----------------|----------------|----------------|----------------|----------------|--|
| Surplus/(Deficit)   | (4,021)        | 982            | -              | -              | -              |  |
| <b>CASH BALANCE</b> | <b>124,421</b> | <b>125,403</b> | <b>125,403</b> | <b>125,403</b> | <b>125,403</b> |  |

| <b>Affordable Housing 224</b>     | <b><u>2024</u></b> | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>2027</u></b> | <b><u>2028</u></b> | <b>Notes</b>                                                                     |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------------------------------------------------------------|
| <b>REVENUE</b>                    |                    |                    |                    |                    |                    |                                                                                  |
| Residential Rent                  |                    | 109,751            | 110,000            | 110,000            | 110,000            | Running ahead of plan. Trend at 110k. Plan adjusted.                             |
| Mitigation Fees/Reimbursements    | 7,502              | 9,000              | 10,000             | 10,100             | 10,201             | 10K as of 7/31. Trend at 15K.... Not material                                    |
| Transfers in - Council Requests   |                    | 100,000            | -                  |                    |                    |                                                                                  |
| Transfers In - Lawson Place       | 240,000            | 175,000            | -                  | -                  | 50,000             |                                                                                  |
| <b>Total Revenue</b>              | <b>247,502</b>     | <b>393,751</b>     | <b>120,000</b>     | <b>120,100</b>     | <b>170,201</b>     |                                                                                  |
| <b>EXPENSE</b>                    |                    |                    |                    |                    |                    |                                                                                  |
| Services                          | 24,911             | 30,990             | 77,950             | 80,289             | 82,697             | Running slightly under plan. 32K as of 7/31                                      |
| Capital                           | 36,734             | 22,189             | 11,400             | 16,500             | 16,500             | Under plan. 4k as of 7/31. Unit remodel can't happen: no move outs. 2026 adjuste |
| Debt                              | 58,684             | 58,684             | 58,684             | 58,684             | 58,684             |                                                                                  |
| Public Safety/Council Initiatives | 29,574             | 29,654             | 148,213            |                    |                    | Under plan. 20k as of 7/31                                                       |
| <b>Total Expense</b>              | <b>149,903</b>     | <b>141,517</b>     | <b>296,247</b>     | <b>155,473</b>     | <b>157,881</b>     |                                                                                  |
| Surplus/(Deficit)                 | 97,599             | 252,234            | (176,247)          | (35,373)           | 12,320             |                                                                                  |
| <b>CASH BALANCE</b>               | <b>115,359</b>     | <b>367,593</b>     | <b>191,346</b>     | <b>155,973</b>     | <b>168,293</b>     |                                                                                  |

| <b>Capital Funds</b>                 | <b>2024</b>      | <b>2025</b>      | <b>2026</b>      | <b>2027</b>      | <b>2028</b>      | <b>Notes</b>                                      |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------------------------|
| <b>Water Capital Improvement 303</b> |                  |                  |                  |                  |                  |                                                   |
| Revenue                              | 3,002,185        | 195,725          | -                | 200,000          | 200,000          |                                                   |
| Expense                              | 2,285,405        | 847,192          | 79,860           | 70,400           | 500,360          |                                                   |
| Cash                                 | 1,280,494        | 629,027          | 549,167          | 678,767          | 378,407          |                                                   |
| <b>Sewer Capital 304</b>             |                  |                  |                  |                  |                  |                                                   |
| Revenue                              | 140,000          | 700,000          | 317,750          | 250,000          | 200,000          | Increase of 100k for sliplining                   |
| Capital RESERVE                      |                  |                  | 7,750            |                  |                  |                                                   |
| Expense                              | 201,183          | 39,822           | 77,500           | 728,200          | 384,450          | Increase of 100k for sliplining                   |
| Cash                                 | 21,112           | 681,289          | 913,789          | 435,589          | 251,139          |                                                   |
| <b>Electric Capital 305</b>          |                  |                  |                  |                  |                  |                                                   |
| Revenue                              | 900,000          | -                | 500,000          | 300,000          | 500,000          |                                                   |
| Expense                              | 770,370          | 438,940          | 192,500          | 309,000          | 149,600          |                                                   |
| Cash                                 | 849,306          | 410,366          | 717,866          | 708,866          | 1,059,266        |                                                   |
| <b>Parks/Rec Capital 306</b>         |                  |                  |                  |                  |                  |                                                   |
| Other Revenue                        |                  |                  |                  |                  |                  |                                                   |
| Revenue Transfer                     |                  | 200,000          | 86,750           | 150,000          | 100,000          | Increase of 100k for Softball/Baseball Backstops  |
| Revenue Total                        | -                | 200,000          | 86,750           | 150,000          | 100,000          |                                                   |
| Pool Capital                         |                  |                  | 112,500          | 110,220          | 83,600           |                                                   |
| Other Parks Capital                  | 22,662           | 28,796           | 20,000           | 209,000          | 27,500           | Increase of 100k for Softball/Baseball Backstops  |
| Capital RESERVE                      |                  |                  | 13,250           |                  |                  |                                                   |
| Expense Total                        | 22,662           |                  | 145,750          | 319,220          | 111,100          |                                                   |
| Cash                                 | 41,093           | 241,093          | 182,093          | 12,873           | 1,773            |                                                   |
| <b>Facilities Capital 307</b>        |                  |                  |                  |                  |                  |                                                   |
| Revenue                              | 80,000           | 50,000           | 180,820          | 325,000          | 100,000          |                                                   |
| Capital RESERVE                      |                  |                  | 19,180           |                  |                  |                                                   |
| Expense - Capital Budget             | 106,449          | 24,555           | 191,800          | 337,810          | 66,000           | Add BC Roof (130k) remove Short Street Roof (45k) |
| Cash                                 | 47,749           | 73,194           | 43,034           | 30,224           | 64,224           |                                                   |
| <b>Capital Equipment 308</b>         |                  |                  |                  |                  |                  |                                                   |
| Revenue                              | -                | -                | 5,000            | -                | 5,000            | Removed 25k Transfer from GF                      |
| Expense                              | 5,500            | -                | 4,620            | -                | 4,950            | Removed Handicap ramp 25k, sealcoat 1500          |
| Cash                                 | 31,552           | 31,552           | 31,932           | 31,932           | 31,982           |                                                   |
| <b>Total Revenue</b>                 | <b>4,177,185</b> | <b>1,145,725</b> | <b>1,090,320</b> | <b>1,225,000</b> | <b>1,105,000</b> |                                                   |
| <b>Total Expense</b>                 | <b>3,446,569</b> | <b>1,379,305</b> | <b>718,960</b>   | <b>1,764,630</b> | <b>1,216,460</b> |                                                   |
| <b>Capital Funds Total CASH</b>      | <b>2,271,306</b> | <b>2,066,522</b> | <b>2,437,882</b> | <b>1,898,252</b> | <b>1,786,792</b> |                                                   |

| <b>Minor Funds</b>              | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Economic Dev 205</b>         |             |             |             |             |             |             |             |
| Revenue                         | 35,000      | 0           | 20,000      | -           | -           | -           | -           |
| Expense                         | 36,510      | 10,125      |             | 27,009      |             | 81,500      | 12,642      |
| Cash                            | 111,276     | 101,151     | 121,151     | 94,142      | 94,142      | 12,642      | (0)         |
| <b>Green Space Fund 207</b>     |             |             |             |             |             |             |             |
| Revenue                         |             |             |             | 113,000     |             |             |             |
| Expense                         |             |             |             |             |             |             |             |
| Cash                            | 210,950     | 210,950     | 210,950     | 97,950      | 97,950      | 97,950      | 97,950      |
| <b>Mayors Computer 210</b>      |             |             |             |             |             |             |             |
| Revenue                         | 511         | 420         | 976         | 10          | 500         | 505         | 510         |
| Expense                         | 318         | 406         | 687         | -           | 500         | 515         | 530         |
| Cash                            | 350         | 363.93      | 653         | 663         | 663         | 653         | 633         |
| <b>Law Enforcement 212</b>      |             |             |             |             |             |             |             |
| Revenue                         | 25          | -           | 404         | 10,522      | 200         | 202         | 204         |
| Expense                         | -           | -           | 2,764       | -           | 1,000       | 1,030       | 1,061       |
| Cash                            | 11,221      | 11,221      | 8,860       | 19,383      | 18,583      | 17,755      | 16,898      |
| <b>Coats &amp; Supplies 213</b> |             |             |             |             |             |             |             |
| Revenue                         | 1,475       | 900         | 800         | -           | 1,111       | 1,122       | 1,133       |
| Expense                         | 2,380       | 1,715       | 1,785       | 1,391       | 2,575       | 2,652       | 2,732       |
| Cash                            | 11,253      | 10,438      | 9,453       | 8,062       | 6,598       | 5,067       | 3,469       |
| <b>Federal Forfeiture 215</b>   |             |             |             |             |             |             |             |
| Revenue                         | -           | -           | -           | -           | -           | -           | -           |
| Expense                         | -           | -           | -           | -           | -           | -           | -           |
| Cash                            | 122         | 122         | 122         | 122         | 122         | 122         | 122         |
| <b>State Trust 216</b>          |             |             |             |             |             |             |             |
| Revenue                         | -           | -           | -           | -           | -           | -           | -           |
| Expense                         | 5,000       | 6,000       | 6,000       | 6,000       | 2,747.84    |             |             |
| Cash                            | 20,748      | 14,748      | 8,748       | 2,747.84    | -           | -           | -           |
| <b>YS Clifton Connector 218</b> |             |             |             |             |             |             |             |
| Revenue                         | -           | -           | -           | -           | -           | -           | -           |
| Expense                         | -           | -           | -           | -           | -           | -           | -           |
| Cash                            | 2,000       | 2,000       | 2,000       | 2,000       | 2,000       | 2,000       | 2,000       |
| <b>Utility Round Up 220</b>     |             |             |             |             |             |             |             |
| Revenue                         | 9,433       | 7,336       | 15,843      | 16,475      | 10,000      | 10,000      | 10,000      |
| Expense                         | 11,973      | 17,710      | 8,325       | 12,643      | 10,000      | 10,000      | 10,000      |
| Cash                            | 15,034      | 4,660       | 12,179      | 16,011      | 16,011      | 16,011      | 16,011      |
| <b>ARPA 223</b>                 |             |             |             |             |             |             |             |
| Revenue                         | -           | -           | -           | 783         | -           | -           | -           |
| Expense                         | -           | 392,971     | -           | 783         | -           | -           | -           |
| Cash                            | 392,971     | -           | -           | -           | -           | -           | -           |
| <b>One Ohio Opioid 225</b>      |             |             |             |             |             |             |             |
| Revenue                         | -           | 3,826       | 7,356       | 3,479       | 5,555       | 5,611       | 5,667       |
| Expense                         | -           | -           | -           | -           | -           | -           | -           |
| Cash                            | -           | 3,826       | 11,182      | 14,661      | 20,216      | 25,826      | 31,493      |
| <b>Utility Overpayment 640</b>  |             |             |             |             |             |             |             |
| Revenue                         | 26,081      | (203,749)   | 29,444      | (38,115)    | -           | -           | -           |
| Expense                         | (237)       | (165)       | -           | (320)       | 5,000       | 5,000       | 5,150       |
| Cash                            | 228,443     | 24,859      | 54,303      | 16,507      | 11,507      | 6,507       | 1,357       |
| <b>Broadband 660</b>            |             |             |             |             |             |             |             |
| Revenue                         | -           | 25,795      | 56,052      | 113,042     | 45,000      | 45,000      | 45,000      |
| Consumer Fees                   |             | 25,795      | 56,052      | 63,042      | 45,000      | 45,000      | 45,000      |
| Transfer: Council Initiative    |             |             | -           | 50,000      |             |             |             |
| Expense                         | -           | -           | 53,247      | 7,256       | 45,000      | 45,000      | 45,000      |
| Cash                            | -           | 25,795      | 28,600      | 134,385     | 134,385     | 134,385     | 134,385     |
| <b>Payroll 901</b>              |             |             |             |             |             |             |             |
| Revenue                         | 19,697      | 6,312       | (24,200)    | 16,981      | 22,220      | 22,442      | 22,667      |
| Expense                         | -           | -           | -           | -           | -           | -           | -           |
| Cash                            | 23,066      | 29,377      | 5,177       | 22,158      | 44,378      | 66,820      | 89,486      |
| <b>Widows Fund 902</b>          |             |             |             |             |             |             |             |
| Revenue                         | 1,500       | 1,500       | 1,500       | 1,500       | 1,500       | 1,500       | 1,500       |
| Expense                         | 1,037       | 1,322       | 850         | 883         | 1,500       | 1,545       | 1,591       |
| Cash                            | 1,635       | 1,812       | 2,462       | 3,079       | 3,079       | 3,034       | 2,943       |
| <b>Security Deposit 904</b>     |             |             |             |             |             |             |             |
| Revenue                         | -           | 11,387      | -           | 2,971       | 1,000       | 1,000       | 1,000       |
| Expense                         | -           | 1,775       | -           | -           | 1,000       | 1,000       | 1,000       |
| Cash                            | 0           | 9,612       | 9,612       | 12,583      | 12,583      | 12,583      | 12,583      |

|                                    |                  |                |                |                |                |                |                |
|------------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Petty Cash 905</b>              |                  |                |                |                |                |                |                |
| Revenue                            | -                | -              | -              | -              | -              | -              | -              |
| Expense                            | -                | -              | -              | -              | -              | -              | -              |
| Cash                               | 400              | 400            | 400            | 400            | 400            | 400            | 400            |
| <b>Mayor's Court 906</b>           |                  |                |                |                |                |                |                |
| Revenue                            | 7,064            | 11,878         | 20,377         | 13,813         | 15,000         | 15,150         | 15,302         |
| Expense                            | 7,064            | 6,909          | 4,299          | 3,072          | 8,000          | 8,240          | 8,487          |
| Cash                               | 6,750            | 11,719         | 27,797         | 38,538         | 45,538         | 52,448         | 59,262         |
| <b>Flexible Spending 907</b>       |                  |                |                |                |                |                |                |
| Revenue                            | -                | -              | -              | -              | -              | -              | -              |
| Expense                            | -                | -              | -              | -              | -              | -              | -              |
| Cash                               | 500              | 500            | 500            | 500            | 500            | 500            | 500            |
| <b>Unclaimed 908</b>               |                  |                |                |                |                |                |                |
| Revenue                            | -                | 171            | 50             | -              | 101            | 102            | 103            |
| Expense                            | -                | -              | -              | -              | -              | -              | -              |
| Cash                               | 9,255            | 9,426          | 9,476          | 9,476          | 9,577          | 9,679          | 9,782          |
| <b>Unclaimed Money 909</b>         |                  |                |                |                |                |                |                |
| Revenue                            | -                | -              | -              | -              | -              | -              | -              |
| Expense                            | -                | -              | -              | -              | -              | -              | -              |
| Cash                               | 4,805            | 4,805          | 4,805          | 4,805          | 4,805          | 4,805          | 4,805          |
| <b>Unclaimed Payroll Money 910</b> |                  |                |                |                |                |                |                |
| Revenue                            | -                | -              | -              | -              | -              | -              | -              |
| Expense                            | -                | -              | -              | -              | -              | -              | -              |
| Cash                               | 1,607            | 1,607          | 1,607          | 1,607          | 1,607          | 1,607          | 1,607          |
| <b>Minor Funds Total CASH</b>      |                  |                |                |                |                |                |                |
|                                    | <b>1,052,385</b> | <b>479,392</b> | <b>530,038</b> | <b>499,779</b> | <b>524,643</b> | <b>470,795</b> | <b>485,687</b> |
|                                    |                  |                |                |                |                |                |                |
| Total Revenue                      | 100,786          | (134,225)      | 128,602        | 141,459        | 102,187        | 102,634        | 103,085        |
| Total Expense                      | 64,043           | 438,768        | 77,957         | 171,718        | 77,323         | 156,482        | 88,194         |

**Notes**

Intentionally Deplete funds in 2027

### Parks Capital Budget

| 306 | Parks & Recreation Capital                                        | 2026 Plan         | 2026 Estimate | 2027              | 2028              | 2029              | 2030              |                                                          |
|-----|-------------------------------------------------------------------|-------------------|---------------|-------------------|-------------------|-------------------|-------------------|----------------------------------------------------------|
|     | 3 new drinking fountain Trian Station, Ellis, JBC Pottery Area    | \$5,000           | in progress   | \$5,000           | \$5,000           |                   |                   | Most likely Train Station. Needs will be assessed.       |
|     | New backstops for the baseball and softball fields/Field Upgrades | \$15,000          |               | \$115,000         |                   |                   |                   | +100k. 15k Budget does NOT cover backstops. ~55-60k/Each |
|     | Softball/Baseball upgrades                                        |                   |               | \$55,000          | \$55,000          | \$10,000          | \$5,000           | Fencing, drainage, dugouts                               |
|     | Skate Park repair and Replacement                                 |                   |               | \$20,000          | \$20,000          |                   |                   |                                                          |
|     | Beatty Hughs Park Work                                            |                   |               | \$58,000          | \$18,000          |                   |                   |                                                          |
|     | Pond Dredging - Ellis                                             |                   |               |                   |                   | \$20,000          |                   |                                                          |
|     | Extend Fencing by Pool for more shade/recreation                  |                   |               | \$16,000          | \$16,000          |                   |                   |                                                          |
|     | Equipment/Tractor                                                 |                   |               |                   | \$80,000          | \$30,000          |                   |                                                          |
|     | Demo old barn                                                     |                   |               |                   |                   | \$40,000          |                   |                                                          |
|     | new lighting for fields                                           |                   |               | \$50,000          |                   |                   |                   |                                                          |
|     | Equipment at Ellis Playground/Whitehall                           |                   |               | \$250,000         | \$50,000          | \$25,000          |                   |                                                          |
|     | Playgrounds/Dog Park Upgrades Repairs                             |                   |               | \$30,000          | \$30,000          | \$50,000          |                   |                                                          |
|     | <b>Total Park &amp; Recreation Capital Improvement Fund</b>       | <b>\$20,000</b>   | <b>\$0</b>    | <b>\$599,000</b>  | <b>\$274,000</b>  | <b>\$175,000</b>  | <b>\$5,000</b>    |                                                          |
|     |                                                                   |                   | In plan 2027+ | \$209,000         | \$27,500          |                   |                   |                                                          |
| 306 | Pool                                                              | 2026 Plan         | 2026 Estimate | 2027              | 2028              | 2029              | 2030              |                                                          |
|     | Inner pool painting, Other painting Needs                         | \$ 40,000         | in progress   |                   |                   | \$ 20,400         | \$ 12,000         |                                                          |
|     | Gutters repaired/replaced                                         | \$ 15,000         | in progress   |                   | \$ 7,500          |                   | \$ 7,500          |                                                          |
|     | New diving boards                                                 | \$ 10,000         | completed     |                   |                   |                   |                   |                                                          |
|     | Redo steel work for driveboards                                   | \$ 10,000         | completed     |                   |                   |                   |                   |                                                          |
|     | New siding for the colrine barn                                   | \$ 2,500          | completed     |                   |                   |                   |                   |                                                          |
|     | New water fountain bottle fill (Safety Problem)                   | \$ 5,000          | in progress   |                   |                   |                   |                   |                                                          |
|     | Full Rehab of restrooms                                           | \$ 20,000         | in progress   | \$ 5,000          | \$ 5,000          |                   |                   |                                                          |
|     | Explore seating (lounge chairs, plastic chairs)                   |                   |               | \$ 10,000         | \$ 10,000         |                   |                   |                                                          |
|     | Baby Pool Filter Housing                                          |                   |               | \$ 8,000          |                   |                   |                   |                                                          |
|     | Replace backboard                                                 | \$ 2,500          | in progress   |                   |                   |                   |                   |                                                          |
|     | Pump Service                                                      | \$ 7,500          | completed     |                   |                   |                   | \$ 18,000         |                                                          |
|     | Concrete Work/Driveway/Parking Lot                                |                   |               |                   |                   | \$ 27,000         | \$ 28,000         |                                                          |
|     | Annual Upkeep                                                     |                   |               | \$ 11,000         | \$ 11,000         | \$ 11,000         | \$ 11,000         |                                                          |
|     | Overflow/water loss                                               |                   |               |                   | \$ 10,000         |                   | \$ 11,000         |                                                          |
|     | Lighting                                                          |                   |               |                   |                   |                   |                   |                                                          |
|     | Backup Pump for big pool                                          |                   |               | \$ 50,000         |                   |                   |                   |                                                          |
|     | Chemical Feed Control Panels                                      |                   |               | \$ 9,000          |                   |                   | \$ 8,400          |                                                          |
|     | Replace main drain gates                                          |                   |               |                   |                   |                   | \$ 5,000          |                                                          |
|     | Replace automatic chemical feed control panels in both pools      |                   |               | \$ 12,000         |                   |                   |                   |                                                          |
|     | Replace big pool main drain grates                                |                   |               | \$ 5,000          |                   |                   |                   |                                                          |
|     | Painting of outside pool buildings                                |                   |               | \$ 15,000         |                   |                   |                   |                                                          |
|     | Repair big pool pit walkways and railings                         |                   |               |                   | \$ 5,000          |                   |                   |                                                          |
|     | Replace lifeguard stands/seats                                    |                   |               |                   | \$ 40,000         |                   |                   |                                                          |
|     | Replace guard umbrellas                                           |                   |               | \$ 1,200          |                   |                   |                   |                                                          |
|     | Replace umbrellas in picnic area of baby pool                     |                   |               | \$ 1,500          |                   |                   |                   |                                                          |
|     | Increase operating budget for pool supplies**                     |                   |               | \$ 2,500          |                   |                   |                   |                                                          |
|     | <b>Pool Capital</b>                                               | <b>\$ 112,500</b> | <b>\$ -</b>   | <b>\$ 130,200</b> | <b>\$ 88,500</b>  | <b>\$ 58,400</b>  | <b>\$ 100,900</b> |                                                          |
|     |                                                                   |                   | In plan 2027+ | \$ 110,220.0      | \$ 83,600.0       |                   |                   |                                                          |
|     | <b>Total Parks/Rec/Pool Capital</b>                               | <b>\$ 132,500</b> | <b>\$ -</b>   | <b>\$ 729,200</b> | <b>\$ 362,500</b> | <b>\$ 233,400</b> | <b>\$ 105,900</b> |                                                          |

## Streets Capital Budget

| 202 | Street Fund                                               | 2026 Plan         | 2026 Estimate      | 2027                 | 2028              | 2029              | 2030              |
|-----|-----------------------------------------------------------|-------------------|--------------------|----------------------|-------------------|-------------------|-------------------|
|     | Sidewalk Repairs                                          | \$ 50,000         | in progress        | \$ 20,000            | \$ 20,000         | \$ 60,000         | \$ 60,000         |
|     | Crack Seal/Striping                                       | \$ 25,000         | in progress (slow) | \$ 12,000            | \$ 13,000         | \$ 14,000         | \$ 15,000         |
|     | Curb Replacement / Repair                                 | \$ 40,000         | in progress        | \$ 40,000            | \$ 40,000         | \$ 45,000         | \$ 50,000         |
|     | Signs Replaced/upgraded (includes flashing and lit signs) |                   |                    | \$ 50,000            | \$ 50,000         | \$ 50,000         | \$ 50,000         |
|     | South End Bathrooms                                       | TBD               |                    | \$ 40,000            | \$ 100,000        |                   |                   |
|     | Hauling out of spoils at farm left from years of dumping  | \$ 25,000         | in progress        | <del>\$ 25,000</del> | \$ 25,000         |                   |                   |
|     | Dump Trucks/Vehicles/Equipment                            |                   |                    | \$ 50,000            | \$ 85,000         | \$ 55,000         | \$ 55,000         |
|     | Tornado Siren & Switch Upgrades                           |                   |                    | \$ 75,000            |                   |                   |                   |
|     | ADA/Parking Yellow Springs Study                          |                   |                    | <del>\$ 9,500</del>  |                   |                   |                   |
|     | ADA ROW/Facilities Assessment                             |                   |                    | \$ 27,500            |                   |                   |                   |
|     | Pavement Management Assessment                            |                   |                    |                      | \$ 10,000         |                   |                   |
|     | Crack Sealing Machine                                     |                   |                    |                      | \$ 25,000         |                   |                   |
|     | Crosswalk across dayton at Kenneth Hamilton               |                   |                    | \$ 60,000            |                   |                   |                   |
|     | <b>Total Street Maintenance/Repair Capital Fund</b>       | <b>\$ 140,000</b> | <b>\$ -</b>        | <b>\$ 409,000</b>    | <b>\$ 368,000</b> | <b>\$ 224,000</b> | <b>\$ 230,000</b> |

2008 Dodge Ram Replacement

Duplication to below. Removed.  
Addition to Budget

In Plan 2027+      \$ 299,750.0    \$ 87,500.0

### Sewer Capital Budget

| 304 Sewer Capital Improvement Fund                              | 2026 Plan         | 2026 Estimate  | 2027              | 2028              | 2029              | 2030              |                                                                                            |
|-----------------------------------------------------------------|-------------------|----------------|-------------------|-------------------|-------------------|-------------------|--------------------------------------------------------------------------------------------|
| Raise/Repair Mainholes                                          |                   |                | \$ 20,000         | \$ 20,000         |                   |                   |                                                                                            |
| Replace 50HP pump (3rd & final until further maint/replacement) | \$ 70,000         | push till 2027 | \$ 77,000         |                   |                   |                   | RDN if it goes out, but could be pushed if it doesn't go out                               |
| Lift Station Driveway Repairs                                   |                   |                | \$ 7,500          |                   |                   | \$ 14,800         |                                                                                            |
| Re-line manholes, include chimney seals & flashing              |                   |                |                   |                   | \$ 40,000         |                   | Delayed until grant funded or money can be devoted to it                                   |
| Video record 20,000 ft of sanitary                              | \$ 22,500         | in progress    | \$ 25,000         | \$ 27,500         | \$ 45,000         | \$ 45,000         |                                                                                            |
| Root control 14,000 ft of sanitary                              | \$ 10,000         | completed      | \$ 10,000         | \$ 10,000         | \$ 19,000         | \$ 19,000         |                                                                                            |
| Slipline(CIPP) around a mile of sanitary                        |                   |                | \$ 300,000        | \$ 300,000        |                   | \$ 300,000        | Increase of 100k given current quotes/needs.                                               |
| RapidView IBAK                                                  |                   |                | \$ 250,000        |                   |                   |                   |                                                                                            |
| Capital Improvement Plan                                        |                   |                | \$ 30,000         | \$ 12,000         | \$ 12,000         | \$ 12,000         | 30%                                                                                        |
| Repair Yellow Administration Building (rust on bottom)          |                   |                |                   | \$ 20,000         |                   |                   |                                                                                            |
| Purchase new vehicle for Waste Water Treatment                  |                   |                |                   | \$ 35,000         |                   |                   |                                                                                            |
| Replace blower #1 at WRF                                        | \$ 175,000        | push to 2027   | \$ 175,000        |                   |                   |                   | Quote for 6 new blowers: 3 installed outside of aeration tanks, 3 placed for sludge tanks. |
| Replace pumps in phosphorous treatment building                 | \$ 45,000         | push to 2027   | \$ 45,000         | \$ 48,000         |                   |                   |                                                                                            |
| Paint buildings/Flooring                                        |                   |                |                   | \$ 35,000         | \$ 15,000         |                   |                                                                                            |
| <b>Total Sewer Capital Improvement Fund</b>                     | <b>\$ 322,500</b> | <b>\$ -</b>    | <b>\$ 939,500</b> | <b>\$ 507,500</b> | <b>\$ 131,000</b> | <b>\$ 390,800</b> |                                                                                            |
| In plan 2027+                                                   |                   |                | \$ 728,200        | \$ 384,450        |                   |                   |                                                                                            |

open note

## Water Capital Budget

| 303 Water Capital Improvement Fund                  | 2026 Plan        | 2026 Estimate | 2027              | 2028              | 2029              | 2030              |
|-----------------------------------------------------|------------------|---------------|-------------------|-------------------|-------------------|-------------------|
| Hydrant Repairs/Replace                             | \$ 12,000        | in progress   | \$ 12,000         | \$ 12,000         | \$ 12,000         | \$ 12,000         |
| App for online data                                 |                  |               | \$ 5,000          | \$ 5,000          |                   |                   |
| Cleaning & Video of Well #6, #2, #5 #3              | \$ 15,600        | see note      | \$ 32,000         | \$ 16,873         | \$ 17,500         | \$ 19,000         |
| Engineering to replace Well 2                       |                  |               |                   | \$ 34,000         |                   |                   |
| Replace Broken Valves                               |                  |               | \$ 13,000         | \$ 15,000         | \$ 16,000         | \$ 18,000         |
| Replace 2" Mains                                    |                  |               |                   | \$ 173,000        | \$ 180,000        | \$ 187,000        |
| Well 2 and Well 3                                   |                  |               |                   | \$ 150,000        | \$ 40,000         | \$ 175,000        |
| Install interduct around WTP for chemical feed line |                  |               |                   | \$ 10,000         |                   |                   |
| Trucks/Equipment                                    | \$ 45,000        | see note      |                   | \$ 250,000        |                   |                   |
| PFOS Engineering                                    |                  |               | \$ 70,000         |                   | \$ 70,000         |                   |
| Capital Improvement Plan                            |                  |               | \$ 20,000         | \$ 8,000          | \$ 8,000          | \$ 8,000          |
| Pressure Pump Building and pump                     |                  |               |                   |                   | \$ 500,000        | \$ 500,000        |
| <b>Total Water Capital Improvement Fund</b>         | <b>\$ 72,600</b> | <b>\$ -</b>   | <b>\$ 152,000</b> | <b>\$ 673,873</b> | <b>\$ 843,500</b> | <b>\$ 919,000</b> |

20%

In 2027+ Plan      \$ 70,400    \$ 670,860

## Electric Capital Budget

| 305 | Electric Capital Improvement Fund               | 2026 Plan         | 2026 Estimate  | 2027              | 2028              | 2029              |
|-----|-------------------------------------------------|-------------------|----------------|-------------------|-------------------|-------------------|
|     | Complete Center Circuit /Switch Station Rehab   | \$ 225,000        | 100k this year | \$ 125,000        |                   |                   |
|     | FEMA Grant Match - Encompass Study              |                   |                |                   |                   |                   |
|     | LED Street lights                               |                   |                |                   | \$ 10,000         |                   |
|     | South Walnut Streetscape                        |                   |                |                   |                   |                   |
|     | URD Customer Incentives                         |                   |                | \$ 11,000         | \$ 11,000         | \$ 11,000         |
|     | Copper Reconduct #6                             |                   |                |                   | \$ 21,000         | \$ 21,000         |
|     | Equipment/Vehicles                              |                   |                | \$ 60,000         |                   | \$ 50,000         |
|     | Reconductoring of Dayton St                     |                   |                |                   |                   | \$ 125,000        |
|     | SCADA Contols                                   | \$ 25,000         |                |                   | \$ 20,000         | \$ 20,000         |
|     | Poles changed Out                               | \$ 20,000         | ordered        | \$ 30,000         | \$ 30,000         | \$ 30,000         |
|     | OVHD to URD projects                            |                   |                |                   | \$ 75,000         | \$ 75,000         |
|     | Capital Improvement Plan                        |                   |                | \$ 25,000         | \$ 10,000         | \$ 10,000         |
|     | Transformer upgrades (Pending Encompass Study ) | \$ 30,000         |                | \$ 30,000         | \$ 30,000         | \$ 60,000         |
|     | <b>Total Electric Improvement Fund</b>          | <b>\$ 300,000</b> | <b>\$ -</b>    | <b>\$ 281,000</b> | <b>\$ 207,000</b> | <b>\$ 402,000</b> |

## Police Capital Budget

| 101 -1201 Police                  |                   | 2026 Plan        | 2026 Estimate | 2027             | 2028            | 2029             | 2030            |
|-----------------------------------|-------------------|------------------|---------------|------------------|-----------------|------------------|-----------------|
| What                              | Previous Purchase |                  |               |                  |                 |                  |                 |
| Computers                         | 2019              | \$8,400          | Johnnie?      | \$3,600          | \$3,600         | \$3,600          | \$17,600        |
| Tasers                            | 2023              | \$4,000          | Completed     |                  |                 | \$10,000         | \$10,000        |
| Car                               |                   | \$80,000         | Completed     | \$80,000         |                 | \$80,000         |                 |
| Body Worn Cameras                 | 2023              |                  |               |                  |                 |                  |                 |
| Dash Cameras                      | 2023              |                  |               |                  |                 |                  |                 |
| Radios: 3Yr phase-in              |                   | \$7,600          |               | \$30,000         | \$30,000        | \$30,000         | \$7,600         |
| Vests                             | 2023-2025         | \$3,000          |               | \$3,000          | \$4,400         | \$7,000          | \$5,600         |
| AED's (4 Units)                   |                   | \$7,500          |               | 5,000            |                 | 5,000            |                 |
| Office Equipment                  |                   | \$3,000          |               | 1,500            | 1,500           | 1,500            | 1,500           |
| Facilities Maintenance            |                   | \$35,600         | Nothing done  |                  | 40,000          |                  |                 |
| <b>Total Police Capital Funds</b> |                   | <b>\$149,100</b> | <b>\$0</b>    | <b>\$123,100</b> | <b>\$79,500</b> | <b>\$137,100</b> | <b>\$42,300</b> |

|               |         |        |
|---------------|---------|--------|
| In 2027+ Plan | 129,910 | 43,450 |
|---------------|---------|--------|

## Storm Capital Budget

| 650 | Storm Water                                             | 2026 Plan        | 2026 Estimate | 2027              | 2028        | 2029        | 2030        |
|-----|---------------------------------------------------------|------------------|---------------|-------------------|-------------|-------------|-------------|
|     | Fairfield from Corp line to Lorp line                   | \$ 84,075        | started       |                   |             |             |             |
|     | High Street at W. Limestone                             |                  |               |                   |             |             |             |
|     | Xenia Ave camera work and slip line                     |                  |               |                   |             |             |             |
|     | Downtown catch basin                                    |                  |               |                   |             |             |             |
|     | Polecat @ corp line                                     |                  |               |                   |             |             |             |
|     | Xenia & Glenn                                           |                  |               | \$ 125,000        |             |             |             |
|     | Rice road                                               |                  |               |                   |             |             |             |
|     | Spillian rd catch basin                                 |                  |               |                   |             |             |             |
|     | N. Stafford                                             |                  |               |                   |             |             |             |
|     | Dawson                                                  |                  |               |                   |             |             |             |
|     | N. Winter                                               |                  |               |                   |             |             |             |
|     | Pleasant @N. high                                       |                  |               |                   |             |             |             |
|     | W. Davis @ S. High                                      |                  |               |                   |             |             |             |
|     | Gaunt Park                                              |                  |               |                   |             |             |             |
|     | Dayton St. storm project                                |                  |               |                   |             |             |             |
|     | Glass Farm drainage going North                         |                  |               |                   |             |             |             |
|     | Side inlet catch basin upgrade                          |                  |               |                   |             |             |             |
|     | Top inlet riser ring or upgrade from the Home made ones |                  |               |                   |             |             |             |
|     |                                                         |                  |               |                   |             |             |             |
|     | <b>Total Storm Water Fund</b>                           | <b>\$ 84,075</b> | <b>\$ -</b>   | <b>\$ 125,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

In Plan 2027      \$ 137,500

## Lawson Place Capital Budget

| Fund | Project                                      | 2026 Plan        | 2026 Estimate | 2027             | 2028             | 2029             | 2030             |
|------|----------------------------------------------|------------------|---------------|------------------|------------------|------------------|------------------|
| 224  | <b>Lawson Place</b>                          |                  |               |                  |                  |                  |                  |
|      | 10 Lawson hallway flooring and lighting      |                  |               | \$ 8,000         |                  |                  |                  |
|      | Smoke Detector in all units remaining        | \$ 4,000         | ongoing       |                  |                  |                  |                  |
|      | Seal Coat Parking lot/stripping              |                  |               |                  | \$ 7,600         |                  |                  |
|      | Unit remodel when people move out            | \$ 15,000        | ongoing       | \$ 15,000        | \$ 15,000        | \$ 15,000        | \$ 10,000        |
|      | Boiler/Hot Water Heater Replacement          |                  |               |                  | \$ 45,000        | \$ 10,000        |                  |
|      | Dumpster Area                                |                  |               | \$ 3,000         |                  |                  |                  |
|      | Appliances                                   |                  |               |                  | \$ 3,000         |                  | \$ 3,000         |
|      | Misc. (windows, entrance doors, security,etc | \$ 5,000         | ongoing       | \$ 4,000         | \$ 4,000         | \$ 4,000         | \$ 4,000         |
|      | <b>TOTAL LAWSON PLACE</b>                    | <b>\$ 24,000</b> | <b>\$ -</b>   | <b>\$ 30,000</b> | <b>\$ 74,600</b> | <b>\$ 29,000</b> | <b>\$ 17,000</b> |
|      |                                              | -                | In 2027 Plan  | \$ 16,500.0      | \$ 16,500.0      |                  |                  |
|      |                                              | \$ 24,000        |               |                  |                  |                  |                  |

## Facilities Capital Budget

| 307 | CAPITAL EQUIPMENT JBC                                   | 2026 Plan | 2026 Estimate | 2027       | 2028      |
|-----|---------------------------------------------------------|-----------|---------------|------------|-----------|
|     | BC Roof Replacement                                     |           |               | \$ 130,000 |           |
|     | BC Replacement Windows                                  | \$ 50,000 | In Process    | \$ 50,000  | \$ 50,000 |
|     | Re-coat floors in office and game room                  |           |               |            |           |
|     | Cover the outside basketball hoop poles with crash mats |           |               | \$ 3,000   | \$ 1,800  |
|     | JBC cooling                                             |           |               | \$ 50,000  |           |
|     | Camera system                                           | \$ 75,000 | Completed     | \$ 50,000  |           |
|     | Lighting in Gym                                         |           |               | \$ 4,500   |           |
|     | Boiler Replacement                                      |           |               |            |           |
|     | Painting                                                |           |               | \$ 4,000   |           |
|     | Repair back door by PD                                  | \$ 15,000 | Completed     | \$ 30,000  |           |
|     | BC Gym Repaint/1st Floor Walls                          |           |               | \$ 40,000  |           |
|     | Basketball Hoop Padding                                 |           |               | \$ 1,600   |           |
|     | Clean Storage Room                                      |           |               | \$ 3,000   |           |
|     | 12 8' tables                                            |           |               | \$ 2,500   |           |
|     | ReCarpet Stands in Gym                                  |           |               | \$ 8,000   |           |
|     | Front Door Replacement JBC                              | \$ 50,000 | Completed     |            |           |