CHARDON

# 2026 Tax Budget

**MEMORANDUM**

**To:** City Council

**From:** Mark Iacofano, Finance Director

**Date:** July 3, 2025

**Subject:** 2026 Tax Budget

Enclosed is the 2026 Tax Budget for your review and approval. City Council is required to adopt a tax budget by the Ohio Revised Code. As always, this represents the first step in the City's budget process for 2026 and this budget will change as we begin our internal budgeting process.

Please feel free to contact me if you have any questions regarding the 2026 Tax Budget. Thank you.

**CITY OF CHARDON**
**GEAUGA COUNTY, OHIO**
**JULY 10, 2025**

THIS BUDGET MUST BE ADOPTED BY THE COUNCIL OR OTHER LEGISLATIVE BODY ON OR BEFORE JULY 15, AND SUBMITTED TO THE COUNTY AUDITOR ON OR BEFORE JULY 18TH. FAILURE TO COMPLY WITH SECTION 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

TO THE AUDITOR OF SAID COUNTY:
THE FOLLOWING BUDGET YEAR BEGINNING JANUARY 1, 2026, HAS BEEN ADOPTED BY COUNCIL AND IS HEREWITH SUBMITTED FOR CONSIDERATION OF THE COUNTY BUDGET COMMISSION.

SIGNED

CHRISTOPHER GRAU

TITLE

MAYOR / PRESIDENT OF COUNCIL

**SCHEDULE B**

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

| FOR MUNICIPAL USE | | FOR BUDGET COMMISSION USE | | FOR COUNTY AUDITOR USE | |
|---|---|---|---|---|---|
| FUND | BUDGET YEAR AMOUNT REQUESTED OF BUDGET COMMISSION INSIDE / OUTSIDE | BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION | BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION | COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED INSIDE 10 MILL LIMIT BUDGET YEAR | COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED OUTSIDE 10 MILL LIMIT BUDGET YEAR |
| | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 |
| **GOVERNMENTAL FUNDS** | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| GENERAL FUND | $550,455 | | | | |
| POLICE OPERATING | $190,580 | | | | |
| POLICE PENSION | $61,162 | | | | |
| FIRE AND AMBULANCE (4.00 MILLS) | $590,701 | | | | |
| FIRE AND AMBULANCE (1.00 MILLS) | $155,127 | | | | |
| FIRE AND AMBULANCE (2.00 MILLS) | $338,972 | | | | |
| FIRE AND AMBULANCE (1.5 MILLS) | $303,903 | | | | |
| **PROPRIETARY FUNDS** | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **FIDUCIARY FUNDS** | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | |
| | | | | | |
| | | | | | |
| **TOTAL ALL FUNDS** | $2,190,901 | | | | |

# EXHIBIT I-GENERAL FUND#111

FUND TYPE/CLASSIFICATION:GOVERNMENTAL-GENERAL

*County Total at 98%=$550,455(**Matches Real Estate line $497,822+Real Prop Tax Rollback line $52,633)**

**111-2026 Tax Budget Revenue**

| | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Budget |
|---|---|---|---|---|
| **1.Income Taxes** | | | | |
| MUNICIPAL INCOME TAXES | $7,416,271 | $9,241,773 | $7,096,170 | $7,309,055 |
| 1.INCOME TAXES TOTAL | **$7,416,271** | **$9,241,773** | **$7,096,170** | **$7,309,055** |
| **2.Charges for Services** | | | | |
| GEAUGA THEATER RENTAL | $0 | $16,200 | $28,800 | $20,000 |
| ACCIDENT REPORTS | $110 | $70 | $721 | $700 |
| CONFISCATED LICENSE PLATES | $35 | $35 | $0 | $0 |
| ELECTRIC VEHICLE CHARGING STATION FEES | $970 | $956 | $831 | $800 |
| SOLICITOR PERMIT | $550 | $1,400 | $515 | $500 |
| CABLE TV FRANCHISE FEE | $63,394 | $61,004 | $63,000 | $63,000 |
| ZONING PERMIT | $36,450 | $65,450 | $41,350 | $41,350 |
| SIGN PERMIT | $2,400 | $2,850 | $2,781 | $2,700 |
| SITE DEVELOPMENT PERMIT | $1,200 | $0 | $1,658 | $1,610 |
| DRIVEWAY PERMIT | $900 | $1,700 | $2,070 | $2,010 |
| STREET REVIEW FEE | $2,100 | $1,400 | $1,751 | $1,700 |
| PLANNING COMMISSION FEE | $2,800 | $4,800 | $2,771 | $2,690 |
| ZONING AMENDMENT FEE | $0 | $0 | $412 | $400 |
| VACANT RESIDENTIAL PROPERTY ANNUAL REGISTRATION | $50 | $50 | $41 | $40 |
| ENTERTAINMENT DEVICE MONTHLY FEE | $21,510 | $24,840 | $21,000 | $19,500 |
| ENTERTAINMENT ARCADE ANNUAL FEE | $10,000 | $5,000 | $5,150 | $5,000 |
| STREET WORK PERMIT | $3,600 | $7,050 | $2,318 | $2,250 |
| STORM SEWER PERMIT | $330 | $110 | $113 | $110 |
| SIDEWALK REPAIR OWNER ASSESSMENT | $9,727 | $4,806 | $5,768 | $5,600 |
| PROPERTY RENTALS | $68,330 | $80,883 | $70,000 | $70,000 |
| HERITAGE HOUSE RENTAL - RESIDENT | $8,225 | $6,550 | $7,210 | $7,000 |
| HERITAGE HOUSE RENTAL - NONRESIDENT | $10,575 | $14,900 | $9,270 | $9,000 |
| SALE OF BANNERS | $3,000 | $8,000 | $550 | $0 |
| 2.CHARGES FOR SERVICES TOTAL | **$246,257** | **$308,054** | **$268,080** | **$255,960** |
| **3.1.Property Taxes** | | | | |
| REAL ESTATE TAXES | $424,635 | $509,426 | $501,383 | $497,822 |
| UNDIVIDED PUBLIC HOUSING | $1,138 | $1,414 | $1,236 | $1,200 |
| REAL PROP.TAX ROLLBACK / HOMES | $43,663 | $51,913 | $52,631 | $52,633 |
| 3.1.PROPERTY TAXES TOTAL | **$469,436** | **$562,753** | **$555,250** | **$551,655** |
| **3.2.Other Taxes** | | | | |
| OTHER LOCAL TAXES | $9,297 | $8,259 | $7,519 | $7,519 |
| CIGARETTE TAX | $332 | $429 | $386 | $386 |
| LIQUOR & BEER PERMITS | $17,445 | $16,835 | $16,480 | $16,480 |
| 3.2.OTHER TAXES TOTAL | **$27,074** | **$25,523** | **$24,385** | **$24,385** |
| **4.Grants, Loans, Bonds** | | | | |
| STATE GRANTS | $40,818 | $55,430 | $46,000 | $46,000 |
| FEDERAL GRANTS | $0 | $0 | $1,210 | $1,175 |
| 4.GRANTS, LOANS, BONDS TOTAL | **$40,818** | **$55,430** | **$47,210** | **$47,175** |
| **5.Court Costs & Fines** | | | | |
| MUNICIPAL COURT COSTS | $748,079 | $788,237 | $784,000 | $800,000 |
| MUNI COURT FINES - CHARDON PD | $10,869 | $8,612 | $6,386 | $6,200 |
| MUNI COURT FINES - ORC 307.515 | $15,345 | $16,389 | $14,111 | $13,700 |

| | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Budget |
|---|---|---|---|---|
| **5.COURT COSTS & FINES TOTAL** | **$774,293** | **$813,238** | **$804,497** | **$819,900** |
| **6.Interest Earnings** | | | | |
| INTEREST EARNINGS | $220,554 | $586,202 | $334,249 | $225,000 |
| **6.INTEREST EARNINGS TOTAL** | **$220,554** | **$586,202** | **$334,249** | **$225,000** |
| **7.Transfers In** | | | | |
| OPERATING TRANSFERS - IN | $162,566 | $320,578 | $252,930 | $334,290 |
| **7.TRANSFERS IN TOTAL** | **$162,566** | **$320,578** | **$252,930** | **$334,290** |
| **8.Other** | | | | |
| LOCAL GOVRNMNT FUND - COUNTY | $70,069 | $67,001 | $67,175 | $68,546 |
| LOCAL GOVRNMNT FUND - STATE | $27,393 | $25,808 | $26,660 | $25,920 |
| CONSULTANT CONSTRUCTION DEPOSIT | $137,973 | $158,058 | $103,000 | $109,695 |
| PARKING TICKETS | $1,693 | $1,780 | $2,060 | $2,000 |
| DONATIONS - MISCELLANEOUS | $11,400 | $16,285 | $8,240 | $8,000 |
| MISCELLANEOUS REIMBURSEMENTS | $196,507 | $162,250 | $90,000 | $90,000 |
| INSURANCE REIMBURSEMENTS | $129,683 | $133,306 | $145,000 | $145,000 |
| HERITAGE HOUSE PAVERS | $900 | $600 | $500 | $540 |
| RENTAL SECURITY DEPOSIT | $850 | $1,313 | $0 | $0 |
| **8.OTHER TOTAL** | **$576,468** | **$566,401** | **$442,635** | **$449,701** |
| **TOTAL** | **$9,933,737** | **$12,479,952** | **$9,825,406** | **$10,017,121** |

**111-General Fund Expenses**

| | ACTUALS | | 2025 BUDGET BASIC - 11/22/2024 | 2026 TAX BUDGET BUDGET SUMMARY |
|---|---|---|---|---|
| | **2023** | **2024** | **FY2025** | **FY2026** |
| **Expenses** | | | | |
| Public Safety | | | | |
| 1.Personnel | -$1,925,032 | -$1,732,256 | $2,032,800 | $2,055,191 |
| 2.Operations | -$133,088 | -$179,788 | $293,680 | $275,364 |
| 3.Contracts | -$147,994 | -$27,631 | $105,730 | $106,197 |
| PUBLIC SAFETY TOTAL | **-$2,206,114** | **-$1,939,676** | **$2,432,210** | **$2,436,752** |
| General Government | | | | |
| 1.Personnel | -$1,300,884 | -$1,280,532 | $1,339,319 | $1,540,496 |
| 2.Operations | -$208,504 | -$261,916 | $406,250 | $433,656 |
| 3.Contracts | -$720,411 | -$692,796 | $948,705 | $870,975 |
| 4.Transfers | -$2,850,800 | -$2,934,703 | $3,958,550 | $3,127,807 |
| GENERAL GOVERNMENT TOTAL | **-$5,080,599** | **-$5,169,948** | **$6,652,824** | **$5,972,933** |
| Streets, Lands, Buildings | | | | |
| 1.Personnel | -$1,144,215 | -$1,256,219 | $1,486,954 | $1,565,241 |
| 2.Operations | -$346,677 | -$374,129 | $476,409 | $495,519 |
| 3.Contracts | -$388,054 | -$257,715 | $329,530 | $413,044 |
| 6.Capital | – | – | – | $0 |
| STREETS, LANDS, BUILDINGS TOTAL | **-$1,878,946** | **-$1,888,063** | **$2,292,893** | **$2,473,804** |
| Municipal Court | | | | |
| 1.Personnel | -$872,584 | -$880,920 | $952,708 | $978,720 |
| 2.Operations | -$45,865 | -$45,247 | $58,125 | $58,758 |
| 3.Contracts | -$10,844 | -$14,251 | $17,100 | $17,955 |
| MUNICIPAL COURT TOTAL | **-$929,294** | **-$940,419** | **$1,027,933** | **$1,055,433** |
| EXPENSES TOTAL | **-$10,094,951** | **-$9,938,106** | **$12,405,860** | **$11,938,923** |

**Revenues Over/Under Expenditures-General Fund 111**

| | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Budget |
|---|---|---|---|---|
| **Revenues** | $9,933,737 | $12,479,952 | $9,825,406 | $10,017,121 |
| **Expenses** | $10,094,951 | $9,938,106 | $12,405,860 | $11,938,923 |
| REVENUES LESS EXPENSES | **-$161,215** | **$2,541,846** | **-$2,580,454** | **-$1,921,801** |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2026 BUDGE |
|---|---|---|---|---|
| BEGINNING UNENCUMBERED BALANCE | $3,258,369 | $3,097,154 | $5,215,678 | $2,635,224 |
| **ENDING CASH BALANCE** | **$3,097,154** | **$5,639,000** | **$2,635,224** | **$713,423** |
| ESTIMATED ENCUMBRANCES (AT YEAR END) | $372,309 | $423,322 | $0 | $0 |
| **ESTIMATED ENDING UNENCUMBERED FUND BALANCE** | **$2,724,845** | **$5,215,678** | **$2,635,224** | **$713,423** |

| 2026 TRANSFERS - TAX BUDGET-EXHIBIT I-A | | | |
|---|---|---|---|
| | | | |
| **FROM** | **TO** | **AMOUNT** | **REASON** |
| GENERAL | CEMETERY | $41,000 | COVER OPERATING EXPENSES |
| GENERAL | PARK & RECREATION | $363,000 | COVER OPERATING EXPENSES |
| GENERAL | POLICE PENSION | $260,000 | COVER OPERATING EXPENSES |
| GENERAL | PROBATION SERVICES | $315,000 | COVER OPERATING EXPENSES |
| GENERAL | GO DEBT SERVICE | $378,807 | GO DEBT FOR STREET GARAGE |
| GENERAL | GENERAL CAP IMPR FUND | $1,533,000 | FUND CAPITAL PROJECTS |
| GENERAL | SPECIAL PROJECTS | $112,000 | COVER OPERATING EXPENSES |
| GENERAL | POLICE OPERATING | $125,000 | COVER OPERATING EXPENSES |
| **TOTAL FROM GENERAL FUND** | | **$3,127,807** | |
| | | | |
| **FROM** | **TO** | **AMOUNT** | **REASON** |
| WWTP CAP. IMPROVEMENT | GENERAL | $331,800 | WWTP EXPANSION LOAN - REPAY GENERAL |
| UNCLAIMED MONEY | GENERAL | $2,490 | UNCLAIMED OVER 5 YEARS |
| **TOTAL TO GENERAL FUND** | | **$334,290** | |

# EXHIBIT II-POLICE OPERATING LEVY FUND# 220

FUND TYPE/CLASSIFICATION:GOVERNMENTAL-SPECIAL REVENUE
*County Total at 98%=$190,580(**Matches Real Estate line $171,522+Real Prop Tax Rollback line $19,058**)

**220-2026 Tax Budget-Police Operating-Revenues**

| | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Budget |
|---|---|---|---|---|
| **3.1.Property Taxes** | | | | |
| REAL ESTATE TAXES | $179,987 | $182,289 | $172,975 | $171,522 |
| REAL PROP.TAX ROLLBACK / HOMES | $12,409 | $11,980 | $18,158 | $19,058 |
| UNDIVIDED PUBLIC HOUSING | $625 | $679 | $360 | $350 |
| 3.1.PROPERTY TAXES TOTAL | **$193,021** | **$194,948** | **$191,493** | **$190,930** |
| **7.Transfers In** | $0 | $0 | $15,000 | $125,000 |
| **8.Other** | | | | |
| MISCELLANEOUS REIMBURSEMENTS | $2 | $1 | $0 | $0 |
| 8.OTHER TOTAL | **$2** | **$1** | **$0** | **$0** |
| TOTAL | **$193,023** | **$194,948** | **$206,493** | **$315,930** |

**220-Police Operating Levy Expenses**

| | ACTUALS | | 2025 BUDGET BASIC - 11/22/2024 | 2026 TAX BUDGET BUDGET SUMMARY |
|---|---|---|---|---|
| | **2023** | **2024** | **FY2025** | **FY2026** |
| **Expenses** | | | | |
| Public Safety | | | | |
| 1.Personnel | -$218,566 | -$194,371 | $227,563 | $233,708 |
| PUBLIC SAFETY TOTAL | **-$218,566** | **-$194,371** | **$227,563** | **$233,708** |

| | ACTUALS | | 2025 BUDGET BASIC - 11/22/2024 | 2026 TAX BUDGET BUDGET SUMMARY |
|---|---|---|---|---|
| | 2023 | 2024 | FY2025 | FY2026 |
| EXPENSES TOTAL | -$218,566 | -$194,371 | $227,563 | $233,708 |

**Revenues Over/Under Expenditures-Police Operating-Fund 220**

| | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Budget |
|---|---|---|---|---|
| **Revenues** | $193,023 | $194,948 | $206,493 | $315,930 |
| **Expenses** | $218,566 | $194,371 | $227,563 | $233,708 |
| REVENUES LESS EXPENSES | -$25,543 | $578 | -$21,070 | $82,222 |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2026 BUDGET |
|---|---|---|---|---|
| BEGINNING UNENCUMBERED BALANCE | $49,163 | $23,620 | $24,198 | $3,128 |
| **ENDING CASH BALANCE** | **$23,620** | **$24,198** | **$3,128** | **$85,350** |
| | | | | |
| ESTIMATED ENCUMBRANCES (AT YEAR END) | $0 | $0 | $0 | $0 |
| **ESTIMATED ENDING UNENCUMBERED FUND BALANCE** | **$23,620** | **$24,198** | **$3,128** | $85,350 |

# POLICE PENSION FUND# 222

FUND TYPE/CLASSIFICATION:GOVERNMENTAL-SPECIAL REVENUE
*County Total at 98%=$61,162(**Matches Real Estate line $55,045+Real Prop Tax Rollback line $6,117**)

**222-2025 Tax Budget-Revenues**

| | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Budget |
|---|---|---|---|---|
| **3.1.Property Taxes** | | | | |
| REAL ESTATE TAXES | $47,180 | $56,606 | $55,401 | $55,045 |
| REAL PROP.TAX ROLLBACK / HOMES | $4,852 | $5,765 | $6,156 | $6,117 |
| UNDIVIDED PUBLIC HOUSING | $126 | $157 | $0 | $0 |
| 3.1.PROPERTY TAXES TOTAL | **$52,158** | **$62,529** | **$61,557** | **$61,162** |
| **7.Transfers In** | | | | |
| OPERATING TRANSFERS - IN | $192,000 | $230,000 | $195,000 | $260,000 |
| 7.TRANSFERS IN TOTAL | **$192,000** | **$230,000** | **$195,000** | **$260,000** |
| TOTAL | **$244,158** | **$292,529** | **$256,557** | **$321,162** |

**222-Police Pension Fund**

| | ACTUALS | | 2025 BUDGET BASIC - 11/22/2024 | 2026 TAX BUDGET BUDGET SUMMARY |
|---|---|---|---|---|
| | 2023 | 2024 | FY2025 | FY2026 |
| **Expenses** | | | | |
| Public Safety | | | | |
| 1.Personnel | -$227,610 | -$262,256 | $308,291 | $302,416 |
| PUBLIC SAFETY TOTAL | **-$227,610** | **-$262,256** | **$308,291** | **$302,416** |
| EXPENSES TOTAL | **-$227,610** | **-$262,256** | **$308,291** | **$302,416** |

**Revenues Over/Under Expenditures-Police Pension Fund 222**

| | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Budget |
|---|---|---|---|---|
| **Revenues** | $244,158 | $292,529 | $256,557 | $321,162 |
| **Expenses** | $227,610 | $262,256 | $308,291 | $302,416 |
| REVENUES LESS EXPENSES | **$16,548** | **$30,273** | **-$51,734** | **$18,746** |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2026 BUDGET |
|---|---|---|---|---|
| BEGINNING UNENCUMBERED BALANCE | $46,315 | $62,863 | $93,136 | $41,402 |
| **ENDING CASH BALANCE** | **$62,863** | **$93,136** | **$41,402** | **$60,148** |
| | | | | |
| ESTIMATED ENCUMBRANCES (AT YEAR END) | $0 | $0 | $0 | $0 |
| **ESTIMATED ENDING UNENCUMBERED FUND BALANCE** | **$62,863** | **$93,136** | **$41,402** | **$60,148** |

# FIRE AND AMBULANCE OPERATING LEVY FUND# 230

FUND TYPE/CLASSIFICATION:GOVERNMENTAL-SPECIAL REVENUE

**230-2026 Tax Budget-Revenues**

| | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Budget |
|---|---|---|---|---|
| **3.1.Property Taxes** | | | | |
| REAL ESTATE TAXES | $1,035,512 | $957,350 | $1,307,421 | $1,288,703 |
| REAL PROP.TAX ROLLBACK / HOMES | $73,023 | $69,007 | $98,370 | $100,000 |
| UNDIVIDED PUBLIC HOUSING | $2,863 | $2,882 | $2,400 | $2,400 |
| 3.1.PROPERTY TAXES TOTAL | **$1,111,398** | **$1,029,239** | **$1,408,191** | **$1,391,103** |
| **2.Charges for Services** | | | | |
| PROPERTY RENTALS | $121,412 | $95,120 | $108,000 | $108,000 |
| 2.CHARGES FOR SERVICES TOTAL | **$121,412** | **$95,120** | **$108,000** | **$108,000** |
| **8.Other** | | | | |
| MISCELLANEOUS REIMBURSEMENTS | $36,186 | $20,788 | $16,100 | $16,100 |
| 8.OTHER TOTAL | **$36,186** | **$20,788** | **$16,100** | **$16,100** |
| **7.Transfers In** | $0 | $86,849 | $0 | $0 |
| TOTAL | **$1,268,996** | **$1,231,997** | **$1,532,291** | **$1,515,203** |

**230-Fire and Ambulance Operating Levy**

| | ACTUALS | | 2025 BUDGET BASIC - 11/22/2024 | 2026 TAX BUDGET BUDGET SUMMARY |
|---|---|---|---|---|
| | **2023** | **2024** | **FY2025** | **FY2026** |
| **Expenses** | | | | |
| Public Safety | | | | |
| 1.Personnel | – | – | $0 | $0 |
| 2.Operations | -$50,739 | -$51,859 | $75,280 | $89,379 |
| 3.Contracts | -$1,188,084 | -$1,134,664 | $1,156,740 | $1,278,112 |
| 6.Capital | -$5,695 | – | $32,154 | $0 |
| PUBLIC SAFETY TOTAL | **-$1,244,519** | **-$1,186,523** | **$1,264,174** | **$1,367,491** |
| EXPENSES TOTAL | **-$1,244,519** | **-$1,186,523** | **$1,264,174** | **$1,367,491** |

**Revenues Over/Under Expenditures-Fire and Ambulance Opera...**

| | 2023 Actual | 2024 Actual | 2025 Budget | 2026 Budget |
|---|---|---|---|---|
| **Revenues** | $1,268,996 | $1,231,997 | $1,532,291 | $1,515,203 |
| **Expenses** | $1,244,519 | $1,186,523 | $1,264,174 | $1,367,491 |
| REVENUES LESS EXPENSES | **$24,477** | **$45,474** | **$268,117** | **$147,712** |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2026 BUDGET |
|---|---|---|---|---|
| BEGINNING UNENCUMBERED BALANCE | $636,429 | $660,906 | $658,990 | $927,107 |
| **ENDING CASH BALANCE** | **$660,906** | **$706,380** | **$927,107** | $1,074,819 |
| | | | | |
| ESTIMATED ENCUMBRANCES (AT YEAR END) | $50,039 | $47,390 | $0 | $0 |
| **ESTIMATED ENDING UNENCUMBERED FUND BALANCE** | **$610,867** | **$658,990** | **$927,107** | **$1,074,819** |

Exhibit III-All Other Funds

| Funds Description | 2026 Beg Balances for Tax Budget | 2026 Tax Budget revenues | 2026 Tax Budget expenses | 2026 Tax Budget Proj End Bal |
|---|---|---|---|---|
| Amount | | | | |
| 202-GENERAL OPERATING RESERVE FUND | 2,500,000 | 0 | 0 | 2,500,000 |
| 204-PAYROLL STABILIZATION FUND | 193,663.45 | 0 | 0 | 193,663.45 |
| 212-S. C. M & R. FUND | 526,025.56 | 621,550 | 617,865.75 | 529,709.81 |
| 214-STATE HIGHWAY IMPR. FUND | 47,004.3 | 47,837 | 70,043.4 | 24,797.9 |
| 216-CEMETERY FUND | 46,666.17 | 70,708 | 98,865.6 | 18,508.57 |
| 218-PARK & RECREATION FUND | 29,299.52 | 503,509 | 531,957.34 | 851.18 |
| 224-DRUG LAW ENFORCEMENT FUND | 843.86 | 0 | 0 | 843.86 |
| 226-INDIGENT DR. ALCHL TR. FUND | 19,147.46 | 15,000 | 15,750 | 18,397.46 |
| 228-ALCOHOL ENFRCMNT & ED. FUND | 6,270.95 | 200 | 0 | 6,470.95 |
| 232-PERMISSIVE TAX FUND | 10,581.3 | 30,000 | 30,000 | 10,581.3 |
| 234-SHADE TREE FUND | 74,245.82 | 55,000 | 86,528 | 42,717.82 |
| 236-STREET LIGHTING FUND | 98,910.28 | 138,000 | 147,825 | 89,085.28 |
| 238-LAW ENFORCEMENT TRUST FUND | 29.4 | 0 | 0 | 29.4 |
| 240-AMBULANCE FUND | 106,975.65 | 200,000 | 251,000 | 55,975.65 |
| 242-SIDEWALK FUND | 0 | 0 | 0 | 0 |
| 244-COURT COMPUTER PROJECTS FUND | 7,979.9 | 85,000 | 92,979.9 | 0 |
| 246-SPECIAL PROJECTS FUND | 9,208.77 | 301,066 | 310,226.58 | 48.19 |
| 248-PROBATION SERVICES FUND | 18,019.06 | 406,796 | 418,222.27 | 6,592.79 |
| 252-DRIVERS INTRLCK & ALCOHOL MONITRING FUND | 76,931.97 | 14,604 | 15,750 | 75,785.97 |
| 254-COMPUTERIZED LEGAL RESEARCH FUND | 1,404.77 | 22,714 | 16,120 | 7,998.77 |
| 260-SIDEWALK IMPROVEMENT FUND | 70,212.66 | 106,000 | 50,000 | 126,212.66 |
| 291-AMERICAN RESCUE PLAN FUND | 0 | 0 | 0 | 0 |
| 292-OPIOID SETTLEMENT FUND | 51,630.47 | 10,000 | 0 | 61,630.47 |
| 340-G. O. DEBT SERVICE FUND | 234.14 | 378,807 | 378,806 | 235.14 |
| 450-INFRASTRUCTURE IMPRO. FUND | 456,167.08 | 0 | 204,645 | 251,522.08 |
| 451-CHARDON SQUARE CAPITAL IMPROVEMENT FUND | 149,641.06 | 173,764 | 0 | 323,405.06 |
| 452-GENERAL CAPITAL IMPR. RESERVE FUND | 2,146,081.91 | 2,664,146 | 2,636,702 | 2,173,525.91 |
| 454-JOHN BOHL MEMORIAL FUND | 146.68 | 0 | 0 | 146.68 |
| 460-TIF FUND | 23,085.93 | 81,000 | 98,000 | 6,085.93 |
| 462-HIDDEN GLEN RID FUND | 858,574.09 | 120,485 | 30,000 | 949,059.09 |
| 464-CIDER MILL RID FUND | 5,177.1 | 1,839 | 0 | 7,016.1 |
| 466-WINDERMERE & WILLO-TREE RID FUND | 160,607.32 | 69,500 | 0 | 230,107.32 |
| 468-THISTLE CREEK RID | 79,974.68 | 62,000 | 15,000 | 126,974.68 |
| 469-REDWOOD TIF/RID | 2,198.72 | 25,848 | 26,000 | 2,046.72 |
| 560-WATER OPERATING FUND | 162,772.78 | 1,134,007 | 1,144,018.93 | 152,760.85 |
| 562-WATER CAPITAL IMPR. RESERVE FUND | 587,604.04 | 665,961 | 554,845 | 698,720.04 |
| 570-SEWER OPERATING FUND | 257,522.94 | 1,546,552.2 | 1,573,192.68 | 230,882.46 |
| 572-SEWER CAPITAL IMPR. RESERVE FUND | 617,320.27 | 570,408 | 643,700 | 544,028.27 |
| 574-SANITARY SEWER ASSMT. & REV. LOAN FUND | 48,971.54 | 2,815 | 0 | 51,786.54 |
| 575-WPCLF DEBT SERVICE FUND | 30,281.27 | 473,220 | 476,890.54 | 26,610.73 |
| 576-WSRLA DEBT SERVICE FUND | 6,018.78 | 396,145 | 396,149 | 6,014.78 |
| 578-WPCLF CAPITAL IMPR. FUND | 34,757.72 | 25 | 0 | 34,782.72 |
| 579-WWTP CAPITAL IMPR. FUND | 216,636.27 | 331,850 | 331,800 | 216,686.27 |
| 601-SELF-INSURANCE FUND | 8,054.18 | 0 | 0 | 8,054.18 |
| 740-TORT CLAIM FUND | 552.83 | 0 | 0 | 552.83 |
| 780-CEMETERY ENDOWMENT FUND | 17,258.15 | 15 | 1,060 | 16,213.15 |
| 890-LAW LIBRARY FUND | 0 | 21,000 | 21,000 | 0 |
| 892-UNCLAIMED MONEY FUND | 14,153.33 | 2,500 | 2,490 | 14,163.33 |
| 894-CONSTR.GUARANTEE BOND FUND | 130,497.37 | 0 | 50,000 | 80,497.37 |
| 896-CLEAN OHIO REVITALIZATION GRANT FUND | 0 | 0 | 0 | 0 |
| 898-COMMUNITY DEVELOPMENT GRANT FUND | 0 | 0 | 0 | 0 |

| Funds Description | 2026 Beg Balances for Tax Budget | 2026 Tax Budget revenues | 2026 Tax Budget expenses | 2026 Tax Budget Proj End Bal |
|---|---|---|---|---|
| AMOUNT | 9,909,341.5 | 11,349,871.2 | 11,337,432.99 | 9,921,779.71 |

Powered by OpenGov