Ways and Means Committee
Mark Ballmer, Chair

ORDINANCE NO. 2025-146 Amended
INTRODUCED BY COUNCIL

AN ORDINANCE PROVIDING TEMPORARY APPROPRIATIONS
FOR USE DURING THE PERIOD
JANUARY 1, 2026 THROUGH MARCH 31, 2026
AND DECLARING AN EMERGENCY

**WHEREAS**, for the City of Zanesville to continue operations at the beginning of the fiscal year 2026, City Council must establish a temporary budget; and

**WHEREAS**, Ohio Revised Code 5705.38 requires said budget to be passed and be in effect on or before January 1, 2026; and

**WHEREAS**, without appropriate funding in place on January 1, 2026, City Departments will not be able to provide services to the residents of Zanesville jeopardizing their health and safety; it is therefore in the best interest of the residents and visitors of Zanesville to have this ordinance passed as an emergency.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Zanesville, Ohio, that:

**SECTION ONE**: The City of Zanesville's temporary budget for the fiscal year 2026 is attached as Exhibit #1, and during the period January 1, 2026 through March 31, 2026 this exhibit shall be used to meet the daily operations of the City.

**SECTION TWO**: For the reasons stated above, this ordinance is declared to be an emergency measure. Provided it receives the affirmative votes of six (6) or more members of Council, this ordinance shall take effect and be in force immediately upon its passage and approval of the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED: December 22, 2025

ATTEST: Billie Corns
Billie Corns
Clerk of Council

Daniel M. Vincent
President of Council

APPROVED: Dec 22, 2025

Donald L. Mason
Mayor

This legislation approved as to form:

Law Director's Office

Exhibit #1
Attachment for Ordinance No. 2025-146 Amended

| Fund Name | Account Type | Account-Class | Description | 2026 Temp Budget |
|---|---|---|---|---|
| 101 - General Fund | Revenue | 101-41102 | Real Estate Taxes | $ 1,289,100 |
| | | 101-41104 | Sales & Intangible Taxes | $ 1,012,900 |
| | | 101-41106 | State Liquor Tax | $ 52,000 |
| | | 101-41107 | State Cigarette Tax | $ 1,500 |
| | | 101-41110 | Admission Tax | $ 600 |
| | | 101-41117 | Special Assessment Tax | $ 30,600 |
| | | 101-42102 | Curb & Street Cut Permits | $ 1,000 |
| | | 101-42105 | Cable TV Franchise Fee | $ 271,100 |
| | | 101-42108 | Electrician License | $ 3,500 |
| | | 101-42113 | Pawnbroker License | $ 400 |
| | | 101-43101 | Residential Building Permits | $ 91,300 |
| | | 101-43102 | Zoning Permits & Fees | $ 21,400 |
| | | 101-43103 | Vacant Property Registration Fee | $ 3,800 |
| | | 101-43105 | Stormwater Drainage Permit | $ 6,900 |
| | | 101-43107 | Right-of-Way Fees | $ 50,600 |
| | | 101-44101 | Court Fines & Costs | $ 384,400 |
| | | 101-45101 | Sale Of Assets | $ 2,000 |
| | | 101-46100 | Government Administrative Fees | $ 767,600 |
| | | 101-46103 | Postage Charges | $ 30,000 |
| | | 101-46108 | Credit Card Convenience Fees | $ 2,100 |
| | | 101-46110 | Commercial Building Charges | $ 97,400 |
| | | 101-46111 | Recreation Activity Revenue | $ 5,300 |
| | | 101-46119 | Building Rent | $ 400 |
| | | 101-46188 | Land Leases and Rental Charges | $ 10,000 |
| | | 101-47326 | Reimbursement Indigent Defense Fees | $ 147,600 |
| | | 101-48205 | Trf Frm Income Tax Fund 1% | $ 11,870,700 |
| | | 101-48824 | Trf Frm Unclaimed Monies Fund | $ 4,000 |
| | | 101-49101 | Interest Income | $ 541,400 |
| | | 101-49109 | Gifts & Donations | $ 23,400 |
| | | 101-49140 | Returned Check Charges | $ 100 |
| | | 101-49194 | JEDD Revenues | $ 1,390,900 |
| | | 101-49195 | Other Grants | $ 18,000 |
| | | 101-49196 | State Grants | $ 81,400 |
| | | 101-49199 | Miscellaneous Revenues | $ 1,404,300 |
| | Revenue Total | | | $ 19,617,900 |
| | Expense | 101-1021-510 | Salaries and Wages | $ 107,500 |
| | | 101-1021-521 | Employee Benefits | $ 19,800 |
| | | 101-1021-532 | Contractual Services | $ 131,000 |
| | | 101-1021-533 | Materials and Supplies | $ 100,000 |
| | | 101-1021-544 | Capital Outlay | $ 5,000 |
| | | 101-1021-570 | Inter Fund Reimbursements | $ 21,100 |
| | | 101-1081-532 | Contractual Services | $ 600,000 |
| | | 101-1081-533 | Materials and Supplies | $ 45,500 |
| | | 101-1081-544 | Capital Outlay | $ 90,000 |
| | | 101-1121-510 | Salaries and Wages | $ 33,300 |
| | | 101-1121-521 | Employee Benefits | $ 6,400 |
| | | 101-1121-532 | Contractual Services | $ 1,700 |
| | | 101-1121-533 | Materials and Supplies | $ 1,500 |
| | | 101-1311-521 | Employee Benefits | $ 10,500 |
| | | 101-1311-570 | Inter Fund Reimbursements | $ 1,350,000 |
| | | 101-3281-510 | Salaries and Wages | $ 147,100 |
| | | 101-3281-521 | Employee Benefits | $ 26,800 |
| | | 101-3281-532 | Contractual Services | $ 153,500 |
| | | 101-3281-533 | Materials and Supplies | $ 80,000 |
| | | 101-3281-544 | Capital Outlay | $ 80,000 |
| | | 101-3281-570 | Inter Fund Reimbursements | $ 42,000 |
| | | 101-3961-532 | Contractual Services | $ 6,900 |
| | | 101-3961-533 | Materials and Supplies | $ 2,200 |
| | | 101-3961-544 | Capital Outlay | $ 25,000 |
| | | 101-4381-510 | Salaries and Wages | $ 140,700 |
| | | 101-4381-521 | Employee Benefits | $ 29,600 |
| | | 101-4381-532 | Contractual Services | $ 156,450 |
| | | 101-4381-533 | Materials and Supplies | $ 22,000 |
| | | 101-4381-544 | Capital Outlay | $ 13,000 |
| | | 101-4381-570 | Inter Fund Reimbursements | $ 16,800 |
| | | 101-7661-510 | Salaries and Wages | $ 77,000 |
| | | 101-7661-521 | Employee Benefits | $ 14,400 |
| | | 101-7661-532 | Contractual Services | $ 16,100 |
| | | 101-7661-533 | Materials and Supplies | $ 6,000 |
| | | 101-7661-570 | Inter Fund Reimbursements | $ 2,600 |
| | | 101-7681-510 | Salaries and Wages | $ 98,400 |
| | | 101-7681-521 | Employee Benefits | $ 17,400 |
| | | 101-7681-532 | Contractual Services | $ 165,800 |
| | | 101-7681-533 | Materials and Supplies | $ 1,300 |
| | | 101-7682-510 | Salaries and Wages | $ 141,800 |
| | | 101-7682-521 | Employee Benefits | $ 25,200 |

Exhibit #1
Attachment for Ordinance No. 2025-146 Amended

| Fund Name | Account Type | Account-Class | Description | 2026 Temp Budget |
|---|---|---|---|---|
| 101 - General Fund | Expense | 101-7682-532 | Contractual Services | $ 76,500 |
| | | 101-7682-533 | Materials and Supplies | $ 7,500 |
| | | 101-7682-544 | Capital Outlay | $ 5,000 |
| | | 101-7691-510 | Salaries and Wages | $ 102,600 |
| | | 101-7691-521 | Employee Benefits | $ 18,700 |
| | | 101-7691-532 | Contractual Services | $ 27,600 |
| | | 101-7691-533 | Materials and Supplies | $ 13,500 |
| | | 101-7705-510 | Salaries and Wages | $ 62,300 |
| | | 101-7705-521 | Employee Benefits | $ 11,400 |
| | | 101-7705-532 | Contractual Services | $ 26,000 |
| | | 101-7705-533 | Materials and Supplies | $ 15,000 |
| | | 101-7705-570 | Inter Fund Reimbursements | $ 3,600 |
| | | 101-7711-510 | Salaries and Wages | $ 62,000 |
| | | 101-7711-521 | Employee Benefits | $ 11,900 |
| | | 101-7711-532 | Contractual Services | $ 37,000 |
| | | 101-7711-533 | Materials and Supplies | $ 4,000 |
| | | 101-7711-544 | Capital Outlay | $ 60,000 |
| | | 101-7721-510 | Salaries and Wages | $ 116,200 |
| | | 101-7721-521 | Employee Benefits | $ 21,500 |
| | | 101-7721-532 | Contractual Services | $ 278,600 |
| | | 101-7721-533 | Materials and Supplies | $ 8,000 |
| | | 101-7721-570 | Inter Fund Reimbursements | $ 6,200 |
| | | 101-7771-510 | Salaries and Wages | $ 21,700 |
| | | 101-7771-521 | Employee Benefits | $ 4,400 |
| | | 101-7771-532 | Contractual Services | $ 36,100 |
| | | 101-7771-533 | Materials and Supplies | $ 5,000 |
| | | 101-7781-510 | Salaries and Wages | $ 17,900 |
| | | 101-7781-521 | Employee Benefits | $ 3,600 |
| | | 101-7781-532 | Contractual Services | $ 85,500 |
| | | 101-7781-533 | Materials and Supplies | $ 14,000 |
| | | 101-7782-510 | Salaries and Wages | $ 149,800 |
| | | 101-7782-521 | Employee Benefits | $ 26,300 |
| | | 101-7782-532 | Contractual Services | $ 37,100 |
| | | 101-7782-533 | Materials and Supplies | $ 70,000 |
| | | 101-7782-544 | Capital Outlay | $ 32,000 |
| | | 101-7782-570 | Inter Fund Reimbursements | $ 19,800 |
| | | 101-7791-510 | Salaries and Wages | $ 18,900 |
| | | 101-7791-521 | Employee Benefits | $ 4,200 |
| | | 101-7791-532 | Contractual Services | $ 291,100 |
| | | 101-7791-533 | Materials and Supplies | $ 3,000 |
| | | 101-7791-570 | Inter Fund Reimbursements | $ 5,100 |
| | | 101-7861-510 | Salaries and Wages | $ 24,500 |
| | | 101-7861-521 | Employee Benefits | $ 5,200 |
| | | 101-7861-532 | Contractual Services | $ 36,300 |
| | | 101-7861-533 | Materials and Supplies | $ 4,000 |
| | | 101-7862-510 | Salaries and Wages | $ 81,200 |
| | | 101-7862-521 | Employee Benefits | $ 14,400 |
| | | 101-7862-532 | Contractual Services | $ 216,600 |
| | | 101-7862-533 | Materials and Supplies | $ 19,000 |
| | | 101-7862-544 | Capital Outlay | $ 84,000 |
| | | 101-7862-570 | Inter Fund Reimbursements | $ 5,000 |
| | | 101-7863-510 | Salaries and Wages | $ 40,300 |
| | | 101-7863-521 | Employee Benefits | $ 8,000 |
| | | 101-7863-532 | Contractual Services | $ 405,000 |
| | | 101-7863-533 | Materials and Supplies | $ 3,500 |
| | | 101-7864-521 | Employee Benefits | $ 700 |
| | | 101-7864-532 | Contractual Services | $ 10,000 |
| | | 101-7891-544 | Capital Outlay | $ 210,000 |
| | | 101-7921-552 | Transfers to Other Funds | $ 10,033,700 |
| | | 101-7921-553 | Transfers to Other Funds | $ 1,080,100 |
| | | 101-7921-554 | Transfers to Other Funds | $ 312,000 |
| | | 101-7921-556 | Transfers to Other Funds | $ 1,026,600 |
| | | 101-7921-557 | Transfers to Other Funds | $ 115,000 |
| | | 101-7951-532 | Contractual Services | $ 150,000 |
| | | 101-7951-534 | Debt Payments/Miscellaneous/Special | $ 1,530,000 |
| | **Expense Total** | | | **$ 21,267,050** |
| 201 - Police Operating Fund | Revenue | 201-44106 | BMV Confiscated Plates | $ 75 |
| | | 201-45101 | Sale Of Assets | $ 5,000 |
| | | 201-46108 | User Charges | $ 77,000 |
| | | 201-48101 | Trf Frm General Fund | $ 2,000,000 |
| | | 201-48211 | Trf Frm Income Tax .5% | $ 6,000,000 |
| | | 201-49109 | Gifts & Donations | $ 3,000 |
| | | 201-49197 | Federal Grants | $ 10,000 |
| | | 201-49199 | Miscellaneous Revenues | $ 400,000 |
| | **Revenue Total** | | | **$ 8,495,075** |
| | Expense | 201-1111-510 | Salaries and Wages | $ 2,023,400 |

Exhibit #1
Attachment for Ordinance No. 2025-146 Amended

| Fund Name | Account Type | Account-Class | Description | | 2026 Temp Budget |
|---|---|---|---|---|---|
| 201 - Police Operating Fund | Expense | 201-1111-532 | Contractual Services | $ | 599,500 |
| | | 201-1111-533 | Materials and Supplies | $ | 265,000 |
| | | 201-1111-534 | Debt Payments/Miscellaneous/Special | $ | 202,000 |
| | | 201-1111-544 | Capital Outlay | $ | 155,000 |
| | | 201-1111-561 | Special Expenditures | $ | 10,000 |
| | | 201-1111-570 | Inter Fund Reimbursements | $ | 190,000 |
| | | 201-1311-521 | Employee Benefits | $ | 434,500 |
| | | 201-1311-570 | Inter Fund Reimbursements | $ | 1,750,000 |
| | **Expense Total** | | | **$** | **5,649,400** |
| 202 - Auto Gas Fund | Revenue | 202-41116 | Excise Tax | $ | 910,000 |
| | | 202-41118 | State & Local Government Highway Tax | $ | 220,000 |
| | | 202-42110 | Auto Licenses | $ | 200,000 |
| | | 202-42112 | Motor Vehicle Permissive Tax | $ | 110,000 |
| | | 202-48101 | Trf Frm General Fund | $ | 1,481,200 |
| | | 202-49101 | Interest Income | $ | 10,000 |
| | | 202-49199 | Miscellaneous Revenues | $ | 75,000 |
| | **Revenue Total** | | | **$** | **3,006,200** |
| | Expense | 202-6311-521 | Employee Benefits | $ | 66,200 |
| | | 202-6541-510 | Salaries and Wages | $ | 382,200 |
| | | 202-6541-532 | Contractual Services | $ | 321,890 |
| | | 202-6541-533 | Materials and Supplies | $ | 501,597 |
| | | 202-6541-534 | Debt Payments/Miscellaneous/Special | $ | 37,000 |
| | | 202-6541-544 | Capital Outlay | $ | 780,000 |
| | | 202-6541-570 | Inter Fund Reimbursements | $ | 206,117 |
| | | 202-7791-544 | Capital Outlay | $ | 188,000 |
| | **Expense Total** | | | **$** | **2,483,004** |
| 203 - MVL Permissive Tax Fund | Revenue | 203-42112 | Motor Vehicle Permissive Tax | $ | 150,000 |
| | **Revenue Total** | | | **$** | **150,000** |
| | Expense | 203-6531-534 | Debt Payments/Miscellaneous/Special | $ | 100,000 |
| | **Expense Total** | | | **$** | **100,000** |
| 204 - State Highway Fund | Revenue | 204-41116 | Excise Tax | $ | 75,000 |
| | | 204-41118 | State & Local Government Highway Tax | $ | 20,000 |
| | | 204-49101 | Interest Income | $ | 1,000 |
| | **Revenue Total** | | | **$** | **96,000** |
| | Expense | 204-6541-532 | Contractual Services | $ | 35,000 |
| | | 204-6541-533 | Materials and Supplies | $ | 143,000 |
| | **Expense Total** | | | **$** | **178,000** |
| 205 - Income Tax Fund | Revenue | 205-41111 | Income Tax .2% Voted Tax - Fire | $ | 2,400,000 |
| | | 205-41112 | Income Tax .2% Voted Tax - Jail | $ | 2,400,000 |
| | | 205-41113 | Income Tax .5% Voted Tax - Police | $ | 6,100,000 |
| | | 205-41114 | Income Tax 1% Tax - General | $ | 12,100,000 |
| | **Revenue Total** | | | **$** | **23,000,000** |
| | Expense | 205-7683-534 | Debt Payments/Miscellaneous/Special | $ | 700,000 |
| | | 205-7683-551 | Transfers to Other Funds | $ | 11,800,000 |
| | | 205-7683-552 | Transfers to Other Funds | $ | 10,500,000 |
| | **Expense Total** | | | **$** | **23,000,000** |
| 215 - State & Federal Infrastructure Fund | Revenue | 215-49192 | Loan Proceeds | $ | 135,000 |
| | | 215-49196 | State Grants | $ | 400,000 |
| | | 215-49197 | Federal Grants | $ | 212,000 |
| | **Revenue Total** | | | **$** | **747,000** |
| | Expense | 215-6531-532 | Contractual Services | $ | 212,000 |
| | | 215-6531-544 | Capital Outlay | $ | 535,000 |
| | **Expense Total** | | | **$** | **747,000** |
| 220 - Indigent Drivers Fund | Revenue | 220-44101 | Court Fines & Costs | $ | 10,000 |
| | **Revenue Total** | | | **$** | **10,000** |
| | Expense | 220-7721-561 | Special Expenditures | $ | 10,000 |
| | **Expense Total** | | | **$** | **10,000** |
| 250 - Jail Operating Fund | Revenue | 250-48210 | Trf Frm Income Tax .2% Jail Voted Tax | $ | 2,400,000 |
| | | 250-49199 | Miscellaneous Revenues | $ | 50,000 |
| | **Revenue Total** | | | **$** | **2,450,000** |
| | Expense | 250-1191-510 | Salaries and Wages | $ | 437,200 |
| | | 250-1191-532 | Contractual Services | $ | 374,700 |
| | | 250-1191-533 | Materials and Supplies | $ | 225,000 |
| | | 250-1191-534 | Debt Payments/Miscellaneous/Special | $ | 28,000 |
| | | 250-1191-544 | Capital Outlay | $ | 510,000 |
| | | 250-1311-521 | Employee Benefits | $ | 78,700 |
| | | 250-1311-570 | Inter Fund Reimbursements | $ | 779,400 |
| | **Expense Total** | | | **$** | **2,433,000** |
| 260 - Jail Reduction Fund | Revenue | 260-44104 | House Arrest Fees | $ | 30,000 |
| | | 260-48101 | Trf Frm General Fund | $ | 180,000 |
| | **Revenue Total** | | | **$** | **210,000** |
| | Expense | 260-1161-510 | Salaries and Wages | $ | 40,600 |
| | | 260-1161-532 | Contractual Services | $ | 20,000 |
| | | 260-1161-533 | Materials and Supplies | $ | 5,000 |
| | | 260-1161-534 | Debt Payments/Miscellaneous/Special | $ | 1,000 |
| | | 260-1161-570 | Inter Fund Reimbursements | $ | 600 |

Exhibit #1
Attachment for Ordinance No. 2025-146 Amended

| Fund Name | Account Type | Account-Class | Description | 2026 Temp Budget |
|---|---|---|---|---|
| 260 - Jail Reduction Fund | Expense | 260-1311-521 | Employee Benefits | $ 8,500 |
| | | 260-1311-570 | Inter Fund Reimbursements | $ 70,000 |
| | Expense Total | | | $ **145,700** |
| 270 - Fire Operating Fund | Revenue | 270-46101 | Outside Fire Contracts | $ 2,000 |
| | | 270-46127 | EMS Charges | $ 115,000 |
| | | 270-48101 | Trf Frm General Fund | $ 5,212,500 |
| | | 270-48209 | Trf Frm Income Tax .2% Fire Voted Tax | $ 2,300,000 |
| | | 270-49199 | Miscellaneous Revenues | $ 215,000 |
| | Revenue Total | | | $ **7,844,500** |
| | Expense | 270-1041-510 | Salaries and Wages | $ 1,658,000 |
| | | 270-1041-532 | Contractual Services | $ 269,250 |
| | | 270-1041-533 | Materials and Supplies | $ 260,000 |
| | | 270-1041-534 | Debt Payments/Miscellaneous/Special | $ 97,000 |
| | | 270-1041-544 | Capital Outlay | $ 1,112,000 |
| | | 270-1041-570 | Inter Fund Reimbursements | $ 106,100 |
| | | 270-1311-521 | Employee Benefits | $ 463,300 |
| | | 270-1311-570 | Inter Fund Reimbursements | $ 1,000,000 |
| | Expense Total | | | $ **4,965,650** |
| 275 - Fire Capital Projects Fund | Revenue | 275-46119 | Building Rent | $ 90,000 |
| | Revenue Total | | | $ **90,000** |
| | Expense | 275-1041-534 | Debt Payments/Miscellaneous/Special | $ 66,000 |
| | | 275-1041-544 | Capital Outlay | $ 20,000 |
| | Expense Total | | | $ **86,000** |
| 303 - City Redevelopment Fund | Revenue | 303-46119 | Building Rent | $ 5,000 |
| | | 303-48101 | Trf Frm General Fund | $ 462,000 |
| | | 303-49199 | Miscellaneous Revenues | $ 15,000 |
| | Revenue Total | | | $ **482,000** |
| | Expense | 303-4105-532 | Contractual Services | $ 30,000 |
| | | 303-4105-553 | Transfers to Other Funds | $ 1,000 |
| | | 303-4105-561 | Special Expenditures | $ 900,000 |
| | Expense Total | | | $ **931,000** |
| 304 - Community Development Admin Fund | Revenue | 304-48101 | Trf Frm General Fund | $ 618,100 |
| | | 304-48300 | Trf Frm Mortgage Rehab Fund | $ 650 |
| | | 304-48303 | Trf Frm City Redevelopment Fund | $ 1,000 |
| | | 304-48321 | Trf Frm FY 19 Allocation Grant Fund | $ 5,000 |
| | | 304-49195 | Other Grants | $ 25,000 |
| | | 304-49199 | Miscellaneous Revenues | $ 15,000 |
| | Revenue Total | | | $ **664,750** |
| | Expense | 304-4311-521 | Employee Benefits | $ 30,300 |
| | | 304-4311-570 | Inter Fund Reimbursements | $ 150,000 |
| | | 304-4361-510 | Salaries and Wages | $ 160,300 |
| | | 304-4361-532 | Contractual Services | $ 28,000 |
| | | 304-4361-533 | Materials and Supplies | $ 5,000 |
| | | 304-4361-534 | Debt Payments/Miscellaneous/Special | $ 1,000 |
| | | 304-4361-544 | Capital Outlay | $ 10,000 |
| | | 304-4361-561 | Special Expenditures | $ 2,000 |
| | Expense Total | | | $ **386,600** |
| 350 - FEMA Fund | Revenue | 350-49196 | State Grants | $ 500,000 |
| | Revenue Total | | | $ **500,000** |
| | Expense | 350-7951-533 | Materials and Supplies | $ 500,000 |
| | Expense Total | | | $ **500,000** |
| 354 - American Rescue Plan Act Fund | Revenue | 354-49197 | Federal Grants | $ 6,000,000 |
| | Revenue Total | | | $ **6,000,000** |
| | Expense | 354-7951-561 | Special Expenditures | $ 10,000,000 |
| | Expense Total | | | $ **10,000,000** |
| 401 - General Sinking Fund | Revenue | 401-48101 | Trf Frm General Fund | $ 500,000 |
| | | 401-48270 | Trf Frm Fire Operating Fund | $ 150,000 |
| | Revenue Total | | | $ **650,000** |
| | Expense | 401-7901-534 | Debt Payments/Miscellaneous/Special | $ 1,055,000 |
| | Expense Total | | | $ **1,055,000** |
| 601 - Airport Operating Fund | Revenue | 601-46112 | Zanesville Aviation Rent | $ 9,600 |
| | | 601-46117 | Farm Land Rent | $ 7,000 |
| | | 601-48101 | Trf Frm General Fund | $ 247,000 |
| | | 601-49199 | Miscellaneous Revenues | $ 12,000 |
| | Revenue Total | | | $ **275,600** |
| | Expense | 601-6311-521 | Employee Benefits | $ 7,100 |
| | | 601-6311-570 | Inter Fund Reimbursements | $ 30,000 |
| | | 601-6411-510 | Salaries and Wages | $ 31,500 |
| | | 601-6411-532 | Contractual Services | $ 30,020 |
| | | 601-6411-533 | Materials and Supplies | $ 15,000 |
| | | 601-6411-534 | Debt Payments/Miscellaneous/Special | $ 8,000 |
| | | 601-6411-544 | Capital Outlay | $ 8,000 |
| | | 601-6411-570 | Inter Fund Reimbursements | $ 17,800 |
| | Expense Total | | | $ **147,420** |
| 602 - Cemetery Operating Fund | Revenue | 602-46161 | Care Of Veterans' Field Charges | $ 4,500 |
| | | 602-46163 | Interments | $ 30,000 |

Exhibit #1
Attachment for Ordinance No. 2025-146 Amended

| Fund Name | Account Type | Account-Class | Description | 2026 Temp Budget |
|---|---|---|---|---|
| 602 - Cemetery Operating Fund | Revenue | 602-46164 | Pre-Need Income | $ 5,000 |
| | | 602-48101 | Trf Frm General Fund | $ 499,600 |
| | | 602-49103 | Endowment Interest Income | $ 1,600 |
| | | 602-49105 | Trust Fund Interest Income | $ 20,000 |
| | | 602-49199 | Miscellaneous Revenues | $ 30,000 |
| | **Revenue Total** | | | **$ 590,700** |
| | Expense | 602-2171-510 | Salaries and Wages | $ 83,700 |
| | | 602-2171-532 | Contractual Services | $ 146,280 |
| | | 602-2171-533 | Materials and Supplies | $ 50,000 |
| | | 602-2171-534 | Debt Payments/Miscellaneous/Special | $ 17,000 |
| | | 602-2171-544 | Capital Outlay | $ 16,000 |
| | | 602-2171-570 | Inter Fund Reimbursements | $ 37,150 |
| | | 602-2311-521 | Employee Benefits | $ 17,200 |
| | | 602-2311-570 | Inter Fund Reimbursements | $ 70,000 |
| | **Expense Total** | | | **$ 437,330** |
| 603 - Water Operating Fund | Revenue | 603-41117 | Special Assessment Tax | $ 35,000 |
| | | 603-46108 | Credit Card Convenience Fees | $ 30,000 |
| | | 603-46120 | Late Charges | $ 100,000 |
| | | 603-46121 | Water Charges | $ 8,000,000 |
| | | 603-46129 | Metering & Billing Charges | $ 300,000 |
| | | 603-46131 | Walnut Drive Capital Recovery Charges | $ 500 |
| | | 603-46132 | Calvert Street Capital Recovery Charges | $ 500 |
| | | 603-46199 | Miscellaneous Charges | $ 250,000 |
| | | 603-49170 | Security Deposit Revenues | $ 3,000 |
| | | 603-49199 | Miscellaneous Revenues | $ 125,000 |
| | | 603-49250 | Unapplied Credits | $ 5,000 |
| | **Revenue Total** | | | **$ 8,849,000** |
| | Expense | 603-5311-521 | Employee Benefits | $ 121,800 |
| | | 603-5311-570 | Inter Fund Reimbursements | $ 700,000 |
| | | 603-5470-510 | Salaries and Wages | $ 552,700 |
| | | 603-5470-532 | Contractual Services | $ 1,488,840 |
| | | 603-5470-533 | Materials and Supplies | $ 1,358,950 |
| | | 603-5470-534 | Debt Payments/Miscellaneous/Special | $ 2,645,785 |
| | | 603-5470-544 | Capital Outlay | $ 261,700 |
| | | 603-5470-556 | Transfers to Other Funds | $ 1,000,000 |
| | | 603-5470-561 | Special Expenditures | $ 4,000 |
| | | 603-5470-570 | Inter Fund Reimbursements | $ 195,500 |
| | | 603-5471-510 | Salaries and Wages | $ 119,400 |
| | | 603-5471-532 | Contractual Services | $ 260,000 |
| | | 603-5471-533 | Materials and Supplies | $ 15,000 |
| | | 603-5471-544 | Capital Outlay | $ 100,000 |
| | **Expense Total** | | | **$ 8,823,675** |
| 604 - Sewer Operating Fund | Revenue | 604-41117 | Special Assessment Tax | $ 20,000 |
| | | 604-46108 | Credit Card Convenience Fees | $ 40,000 |
| | | 604-46120 | Late Charges | $ 113,000 |
| | | 604-46122 | Sewer Charges | $ 9,000,000 |
| | | 604-46124 | Sewer Assessment Payments | $ 260 |
| | | 604-46199 | Miscellaneous Charges | $ 300,000 |
| | **Revenue Total** | | | **$ 9,473,260** |
| | Expense | 604-5311-521 | Employee Benefits | $ 142,900 |
| | | 604-5311-570 | Inter Fund Reimbursements | $ 600,000 |
| | | 604-5450-510 | Salaries and Wages | $ 801,500 |
| | | 604-5450-532 | Contractual Services | $ 2,519,500 |
| | | 604-5450-533 | Materials and Supplies | $ 930,000 |
| | | 604-5450-534 | Debt Payments/Miscellaneous/Special | $ 5,705,000 |
| | | 604-5450-544 | Capital Outlay | $ 1,205,000 |
| | | 604-5450-556 | Transfers to Other Funds | $ 1,600,000 |
| | | 604-5450-561 | Special Expenditures | $ 1,600 |
| | | 604-5450-570 | Inter Fund Reimbursements | $ 110,700 |
| | **Expense Total** | | | **$ 13,616,200** |
| 608 - Storm Sewer Projects Fund | Revenue | 608-46126 | Storm Sewer Charges | $ 1,600,000 |
| | | 608-49199 | Miscellaneous Revenues | $ 2,100,000 |
| | **Revenue Total** | | | **$ 3,700,000** |
| | Expense | 608-5311-521 | Employee Benefits | $ 6,700 |
| | | 608-5311-570 | Inter Fund Reimbursements | $ 40,000 |
| | | 608-5462-510 | Salaries and Wages | $ 26,300 |
| | | 608-5462-532 | Contractual Services | $ 2,375,000 |
| | | 608-5462-533 | Materials and Supplies | $ 200,000 |
| | | 608-5462-534 | Debt Payments/Miscellaneous/Special | $ 431,000 |
| | | 608-5462-544 | Capital Outlay | $ 250,000 |
| | | 608-5462-561 | Special Expenditures | $ 1,100 |
| | **Expense Total** | | | **$ 3,330,100** |
| 609 - Water Capital Equipment Fund | Revenue | 609-46603 | Trf Frm Water Operating Fund | $ 500,000 |
| | **Revenue Total** | | | **$ 500,000** |
| | Expense | 609-5475-544 | Capital Outlay | $ 495,000 |
| | **Expense Total** | | | **$ 495,000** |

Exhibit #1
Attachment for Ordinance No. 2025-146 Amended

| Fund Name | Account Type | Account-Class | Description | 2026 Temp Budget |
|---|---|---|---|---|
| **610 - Sewer Capital Equipment Fund** | **Revenue** | 610-48604 | Trf Frm Sewer Operating Fund | $ 700,000 |
| | **Revenue Total** | | | **$ 700,000** |
| | **Expense** | 610-5455-544 | Capital Outlay | $ 700,000 |
| | **Expense Total** | | | **$ 700,000** |
| **611 - Municipal Water Improvements Fund** | **Revenue** | 611-48603 | Trf Frm Water Operating Fund | $ 850,000 |
| | | 611-49192 | Loan Proceeds | $ 3,000,000 |
| | **Revenue Total** | | | **$ 3,850,000** |
| | **Expense** | 611-5473-532 | Contractual Services | $ 800,000 |
| | | 611-5473-544 | Capital Outlay | $ 2,600,000 |
| | **Expense Total** | | | **$ 3,400,000** |
| **612 - Sewer System Construction Fund** | **Revenue** | 612-48604 | Trf Frm Sewer Operating Fund | $ 900,000 |
| | | 612-49192 | Loan Proceeds | $ 50,000 |
| | **Revenue Total** | | | **$ 950,000** |
| | **Expense** | 612-5453-532 | Contractual Services | $ 950,000 |
| | **Expense Total** | | | **$ 950,000** |
| **613 - Combined Sewer Overflow Fund** | **Revenue** | 613-46122 | Sewer Charges | $ 700,000 |
| | **Revenue Total** | | | **$ 700,000** |
| | **Expense** | 613-5453-532 | Contractual Services | $ 200,000 |
| | | 613-5453-534 | Debt Payments/Miscellaneous/Special | $ 350,000 |
| | | 613-5453-561 | Special Expenditures | $ 300 |
| | **Expense Total** | | | **$ 550,300** |
| **615 - Airport Capital Equipment Fund** | **Revenue** | 615-46188 | Land Leases & Rental Charges | $ 3,000 |
| | | 615-49197 | Federal Grants | $ 300,000 |
| | **Revenue Total** | | | **$ 303,000** |
| **620 - Auditorium Operating Fund** | **Revenue** | 620-46106 | Auditorium Charges | $ 150,000 |
| | | 620-46138 | Ticket Sales - Reimbursable | $ 50,000 |
| | | 620-48101 | Trf Frm General Fund | $ 525,000 |
| | | 620-49199 | Miscellaneous Revenues | $ 75,000 |
| | **Revenue Total** | | | **$ 800,000** |
| | **Expense** | 620-3261-510 | Salaries and Wages | $ 128,500 |
| | | 620-3261-532 | Contractual Services | $ 281,300 |
| | | 620-3261-533 | Materials and Supplies | $ 35,000 |
| | | 620-3261-534 | Debt Payments/Miscellaneous/Special | $ 20,000 |
| | | 620-3261-544 | Capital Outlay | $ 40,000 |
| | | 620-3311-521 | Employee Benefits | $ 23,200 |
| | | 620-3311-570 | Inter Fund Reimbursements | $ 100,000 |
| | **Expense Total** | | | **$ 628,000** |
| **650 - Sanitation Operating Fund** | **Revenue** | 650-46104 | Commercial Refuse Charges | $ 75,000 |
| | | 650-46108 | Credit Card Convenience Fees | $ 15,000 |
| | | 650-46141 | Residential Sanitation Charges | $ 2,900,000 |
| | | 650-49199 | Miscellaneous Revenues | $ 25,000 |
| | **Revenue Total** | | | **$ 3,015,000** |
| | **Expense** | 650-5311-521 | Employee Benefits | $ 62,000 |
| | | 650-5311-570 | Inter Fund Reimbursements | $ 600,000 |
| | | 650-5481-510 | Salaries and Wages | $ 354,600 |
| | | 650-5481-532 | Contractual Services | $ 877,700 |
| | | 650-5481-533 | Materials and Supplies | $ 75,000 |
| | | 650-5481-534 | Debt Payments/Miscellaneous/Special | $ 379,100 |
| | | 650-5481-544 | Capital Outlay | $ 500,000 |
| | | 650-5481-570 | Inter Fund Reimbursements | $ 164,700 |
| | **Expense Total** | | | **$ 3,013,100** |
| **652 - Sanitation Capital Equipment Fund** | **Revenue** | 652-46140 | Sanitation Surcharge | $ 110,000 |
| | **Revenue Total** | | | **$ 110,000** |
| | **Expense** | 652-5491-534 | Debt Payments/Miscellaneous/Special | $ 50,000 |
| | **Expense Total** | | | **$ 50,000** |
| **700 - Vehicle & Equipment Maintenance Fund** | **Revenue** | 700-46139 | Labor Charges | $ 500,000 |
| | | 700-46170 | Other Government Fuel Charges | $ 140,000 |
| | | 700-47101 | Reimbursement From General Fund | $ 86,000 |
| | | 700-47201 | Reimbursement From Police Fund | $ 150,000 |
| | | 700-47202 | Reimbursement From Auto Gas | $ 200,000 |
| | | 700-47260 | Reimbursement From Jail Reduction | $ 500 |
| | | 700-47270 | Reimbursement From Fire Fund | $ 70,000 |
| | | 700-47601 | Reimbursement From Airport Fund | $ 15,000 |
| | | 700-47602 | Reimbursement From Cemetery Fund | $ 26,284 |
| | | 700-47603 | Reimbursement From Water Fund | $ 128,844 |
| | | 700-47604 | Reimbursement From Sewer Fund | $ 76,689 |
| | | 700-47650 | Reimbursement From Sanitation Fund | $ 144,414 |
| | | 700-48101 | Trf Frm General Fund | $ 115,000 |
| | | 700-49199 | Miscellaneous Revenues | $ 20,000 |
| | **Revenue Total** | | | **$ 1,672,730** |
| | **Expense** | 700-7311-521 | Employee Benefits | $ 39,800 |
| | | 700-7311-570 | Inter Fund Reimbursements | $ 200,000 |
| | | 700-7631-510 | Salaries and Wages | $ 188,300 |
| | | 700-7631-532 | Contractual Services | $ 64,425 |
| | | 700-7631-533 | Materials and Supplies | $ 1,115,000 |
| | | 700-7631-534 | Debt Payments/Miscellaneous/Special | $ 14,000 |

Exhibit #1
Attachment for Ordinance No. 2025-146 Amended

| Fund Name | Account Type | Account-Class | Description | 2026 Temp Budget |
|---|---|---|---|---|
| 700 - Vehicle & Equipment Maintenance Fund | Expense | 700-7631-544 | Capital Outlay | $ 40,000 |
| | **Expense Total** | | | **$ 1,661,525** |
| 750 - Self-Insurance Fund | Revenue | 750-47101 | Reimbursement From General Fund | $ 1,350,000 |
| | | 750-47201 | Reimbursement From Police Fund | $ 2,061,500 |
| | | 750-47202 | Reimbursement From Auto Gas | $ 230,000 |
| | | 750-47250 | Reimbursement From Jail Fund | $ 779,325 |
| | | 750-47260 | Reimbursement From Jail Reduction Fund | $ 70,000 |
| | | 750-47270 | Reimbursement From Fire Fund | $ 1,000,000 |
| | | 750-47304 | Reimbursement From CD Admin Fund | $ 150,000 |
| | | 750-47601 | Reimbursement From Airport Fund | $ 30,000 |
| | | 750-47602 | Reimbursement From Cemetery Fund | $ 70,000 |
| | | 750-47603 | Reimbursement From Water Fund | $ 933,500 |
| | | 750-47604 | Reimbursement From Sewer Fund | $ 600,000 |
| | | 750-47608 | Reimbursement From Storm Sewer Fund | $ 40,000 |
| | | 750-47620 | Reimbursement From Auditorium Fund | $ 100,000 |
| | | 750-47650 | Reimbursement From Sanitation Fund | $ 600,000 |
| | | 750-47700 | Reimbursement From Vehicle Maint Fund | $ 200,000 |
| | **Revenue Total** | | | **$ 8,214,325** |
| | Expense | 750-7641-532 | Contractual Services | $ 8,500,000 |
| | **Expense Total** | | | **$ 8,500,000** |
| 801 - Fire Pension Fund | Revenue | 801-41102 | Real Estate Taxes | $ 120,000 |
| | | 801-46101 | Outside Fire Contracts | $ 1,000 |
| | **Revenue Total** | | | **$ 121,000** |
| | Expense | 801-1041-521 | Employee Benefits | $ 45,500 |
| | **Expense Total** | | | **$ 45,500** |
| 802 - Police Pension Fund | Revenue | 802-41102 | Real Estate Taxes | $ 125,000 |
| | **Revenue Total** | | | **$ 125,000** |
| | Expense | 802-1111-521 | Employee Benefits | $ 43,800 |
| | **Expense Total** | | | **$ 43,800** |
| 810 - Municipal Court Computer Fund | Revenue | 810-44105 | Computer Court Fees | $ 79,300 |
| | **Revenue Total** | | | **$ 79,300** |
| | Expense | 810-7721-532 | Contractual Services | $ 34,300 |
| | | 810-7721-533 | Materials and Supplies | $ 35,000 |
| | | 810-7721-544 | Capital Outlay | $ 10,000 |
| | **Expense Total** | | | **$ 79,300** |
| 812 - Municipal Court Special Projects Fund | Revenue | 812-44101 | Court Fines & Costs | $ 150,000 |
| | **Revenue Total** | | | **$ 150,000** |
| | Expense | 812-7721-532 | Contractual Services | $ 63,000 |
| | | 812-7721-533 | Materials and Supplies | $ 100,000 |
| | **Expense Total** | | | **$ 163,000** |
| 820 - Mandatory Drug Fines Fund | Revenue | 820-44103 | Mandatory Drug Fines | $ 85,000 |
| | | 820-45101 | Sale Of Assets | $ 50,000 |
| | **Revenue Total** | | | **$ 135,000** |
| | Expense | 820-1111-532 | Contractual Services | $ 100,000 |
| | | 820-1111-544 | Capital Outlay | $ 35,000 |
| | **Expense Total** | | | **$ 135,000** |
| 821 - State Forfeiture Fund | Revenue | 821-44102 | Seizures & Forfeitures | $ 20,000 |
| | **Revenue Total** | | | **$ 20,000** |
| | Expense | 821-1111-532 | Contractual Services | $ 15,000 |
| | | 821-1111-533 | Materials and Supplies | $ 5,000 |
| | **Expense Total** | | | **$ 20,000** |
| 825 - Dr. Spring Legacy Fund | Revenue | 825-49131 | US Treasury Note Interest | $ 400 |
| | **Revenue Total** | | | **$ 400** |
| | Expense | 825-2171-544 | Capital Outlay | $ 10,000 |
| | **Expense Total** | | | **$ 10,000** |
| 826 - Bid Bond Deposit Fund | Revenue | 826-49190 | Bid Bonds | $ 40,000 |
| | **Revenue Total** | | | **$ 40,000** |
| | Expense | 826-7131-534 | Debt Payments/Miscellaneous/Special | $ 40,000 |
| | **Expense Total** | | | **$ 40,000** |
| 829 - Baughman Legacy Fund | Expense | 829-2171-544 | Capital Outlay | $ 5,000 |
| | **Expense Total** | | | **$ 5,000** |
| 832 - Washington JEDD Fund | Revenue | 832-41120 | JEDD Inc Tax - Washington Twp | $ 2,200,000 |
| | **Revenue Total** | | | **$ 2,200,000** |
| | Expense | 832-7633-534 | Debt Payments/Miscellaneous/Special | $ 2,100,000 |
| | **Expense Total** | | | **$ 2,100,000** |
| 834 - Springfield JEDD Fund | Revenue | 834-41121 | JEDD Inc Tax - Springfield Twp | $ 100,000 |
| | **Revenue Total** | | | **$ 100,000** |
| | Expense | 834-7833-534 | Debt Payments/Miscellaneous/Special | $ 100,000 |
| | **Expense Total** | | | **$ 100,000** |
| 836 - Newton JEDD Fund | Revenue | 836-41122 | JEDD Inc Tax - Newton Twp | $ 250,000 |
| | **Revenue Total** | | | **$ 250,000** |
| | Expense | 836-7833-534 | Debt Payments/Miscellaneous/Special | $ 250,000 |
| | **Expense Total** | | | **$ 250,000** |
| 838 - Perry JEDD Fund | Revenue | 838-41123 | JEDD Inc Tax - Perry Township | $ 5,000 |
| | **Revenue Total** | | | **$ 5,000** |
| | Expense | 838-7633-534 | Debt Payments/Miscellaneous/Special | $ 5,000 |

Exhibit #1
Attachment for Ordinance No. 2025-146 Amended

| Fund Name | Account Type | Account-Class | Description | 2026 Temp Budget |
|---|---|---|---|---|
| 838 - Perry JEDD Fund | **Expense Total** | | | **$ 5,000** |
| 841 - We Love Pets TIF Fund | **Revenue** | 841-41130 | Tax Exemption Revenue | $ 10,000 |
| | **Revenue Total** | | | **$ 10,000** |
| | **Expense** | 841-7832-561 | Special Expenditures | $ 75,000 |
| | **Expense Total** | | | **$ 75,000** |
| 842 - Dutro Downtown TIF Fund | **Revenue** | 842-41130 | Tax Exemption Revenue | $ 50,000 |
| | **Revenue Total** | | | **$ 50,000** |
| | **Expense** | 842-7832-561 | Special Expenditures | $ 125,000 |
| | **Expense Total** | | | **$ 125,000** |
| 844 - Municipal Public Improvement TIF Fund | **Revenue** | 844-41130 | Tax Exemption Revenue | $ 395,000 |
| | **Revenue Total** | | | **$ 395,000** |
| | **Expense** | 844-7832-534 | Debt Payments/Miscellaneous/Special | $ 230,000 |
| | | 844-7832-561 | Special Expenditures | $ 165,000 |
| | **Expense Total** | | | **$ 395,000** |
| 847 - Maple Avenue TIF Fund | **Revenue** | 847-41130 | Tax Exemption Revenue | $ 17,000 |
| | **Revenue Total** | | | **$ 17,000** |
| | **Expense** | 847-7832-561 | Special Expenditures | $ 150,000 |
| | **Expense Total** | | | **$ 150,000** |
| 850 - Cemetery Development Fund | **Revenue** | 850-46162 | Sale of Lots | $ 40,000 |
| | **Revenue Total** | | | **$ 40,000** |
| | **Expense** | 850-2171-544 | Capital Outlay | $ 40,000 |
| | **Expense Total** | | | **$ 40,000** |
| 851 - Cemetery Endowment Fund | **Revenue** | 851-46160 | Perpetual Care | $ 4,000 |
| | **Revenue Total** | | | **$ 4,000** |
| | **Expense** | 851-2171-532 | Contractual Services | $ 100,000 |
| | | 851-2171-544 | Capital Outlay | $ 50,000 |
| | | 851-2171-561 | Special Expenditures | $ 221,000 |
| | **Expense Total** | | | **$ 371,000** |
| **Grand Total** | | | | **$ 245,851,395** |