CITY OF OBERLIN, OHIO

ORDINANCE No. 25-29 AC CMS

AN ORDINANCE ADOPTING A TAX BUDGET FOR THE CITY OF OBERLIN, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 TO GO INTO IMMEDIATE EFFECT

BE IT ORDAINED by the Council of the City of Oberlin, County of Lorain, State of Ohio that:

SECTION 1. That the proposed tax budget for the City of Oberlin, Ohio, for the fiscal year beginning January 1, 2026, a copy of which is attached hereto as **"Exhibit A"** and incorporated herein by reference, is hereby adopted and approved, and the Finance Director is hereby authorized and directed to execute and file two copies of same with the Lorain County Auditor by July 18, 2025.

SECTION 2. It is hereby found and determined that all formal actions of this Council concerning or relating to the adoption of this ordinance were conducted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. To ensure that the Tax Budget is timely filed with the Lorain County Auditor within the time limitations provided by Ohio law, and provided that at least five (5) members of Council determine by motion, this Ordinance shall go into full force and effect immediately after its passage; otherwise, it shall take effect on the earliest date allowed by law.

PASSED: 1st Reading: May 19, 2025

2nd Reading: _______________

3rd Reading: _______________

ATTEST:

Belinda B. Anderson

BELINDA B. ANDERSON, MMC
CLERK OF COUNCIL

eajohnson

EBONI A. JOHNSON
PRESIDENT OF COUNCIL

POSTED: 05/20/2025

EFFECTIVE DATE: 05/19/2025

EXHIBIT A
CITIES TAX YEAR 2025 ANNUAL BUDGET OF ESTIMATED REVENUES and EXPENDITURES

Date May 19, 2025

Per the Ohio Revised Code Section 5705.28.1 The Budget Commission of Lorain County, Ohio

requests the following information to be completed and returned to the Lorain County Auditor's Office, by July 18th in order to perform its duties.

OBERLIN CITY

FUND	ESTIMATED UNENCUMBERED BALANCE January 1, 2026	ESTIMATED REAL ESTATE TAXES	ESTIMATED LOCAL GOVERNMENT ALLOCATION 2025	OTHER SOURCES	TOTAL	ESTIMATED EXPENDITURES	OVER/UNDER REVENUE
General Fund	3,500,000.00	853,081.90	509,819.99	10,488,474.21	15,351,376.10	14,490,571.89	860,804.21
TIF Fund	593,704.26	0.00	0.00	200,000.00	793,704.26	176,000.00	617,704.26
Special Revenue Funds	3,756,986.29	523,940.00	0.00	1,101,462.09	5,382,388.38	2,388,397.62	2,993,990.76
Debt Service Funds	294,493.07	0.00	0.00	710,636.70	1,005,129.77	710,636.70	294,493.07
Capital Project Funds	1,876,271.68	0.00	0.00	3,826,373.00	5,702,644.68	3,212,509.58	2,490,135.10
Special Assessment FundS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Funds	14,812,480.22	391,775.00	0.00	29,526,785.71	44,731,040.93	29,680,486.60	15,050,554.33
Internal Service Funds	119,744.69	0.00	0.00	602,709.50	722,454.19	605,665.70	116,788.49
Trust and Custodial Fund	283,541.14	0.00	0.00	65,200.00	348,741.14	119,900.00	228,841.14
Oberlin Public Library	0.00	1,000,000.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00
TOTAL	25,237,221.35	2,768,796.90	509,819.99	46,521,641.21	75,037,479.45	52,384,168.09	22,653,311.36

***SUBJECT TO FURTHER REVIEW BY BUDGET COMMISSION

OBERLIN CITY - FINANCE DIRECTOR

SIGNATURE AND TITLE: Finance Director

NOTE: ALSO ATTACHED 1) PROPERTY TAX LEVY DETAIL, 2) REVENUE DETAIL, 3) EXPENSE DETAIL, 4) OBERLIN PUBLIC LIBRARY TAX BUDGET

City of Oberlin
Property Taxes
Inside and Outside Millage

The following Levy amounts are requested by the City of Oberlin
to support the 2026 preliminary tax budget.

Fund	Fund #	Inside Mills	Outside Mills	
General 60	111	3.00	1.20	
General 72	111	2.47	1.20	
Garbage Disposal	703		3.00	
Police Pensions	412		1.80	CHARTER Mills (1)
Fire Pensions	413		0.74	CHARTER Mills (1)
Oberlin Public Library	120		3.25	
Oberlin Public Library	120		1.50	
Totals		5.47	12.69	

(1) Based on County estimates of 2025 collections

Type	Account	Description	2023	2024	2025 BUDGET	EST 2026
GF	111.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	8,019,864.27	8,644,399.06	9,349,744.52	3,500,000.00
GF	111.0000.41001	PROPERTY TAX - inside mills	631,133.66	622,880.89	775,529.00	853,081.90
GF	111.0000.41001	PROPERTY TAX - outside mills	0.00	0.00	0.00	0.00
GF	111.0000.41002	PERSONAL PROPERTY - inside mills	0.00	0.00	0.00	0.00
GF	111.0000.41002	PERSONAL PROPERTY - outside mills	0.00			0.00
GF	111.0000.41003	INCOME TAX DEPOSITS	6,804,562.23	6,842,676.08	6,678,000.00	6,678,000.00
GF	111.0000.42001	LOCAL GOVERNMENT FUND	478,918.52	457,149.79	424,849.99	509,819.99
GF	111.0000.42003	INHERITANCE TAX	0.00	0.00	0.00	0.00
GF	111.0000.42004	LODGING TAX	82,596.15	83,162.39	68,000.00	68,000.00
GF	111.0000.42005	CIGARETTE TAX	255.91	146.25	200.00	200.00
GF	111.0000.42006	BEER AND LIQUOR TAX	10,063.20	9,875.60	6,000.00	6,000.00
GF	111.0000.42007	SHARE OF STATE TAX	0.00	0.00	0.00	0.00
GF	111.0000.42009	KWH TAX	341,978.90	396,998.50	400,000.00	400,000.00
GF	111.0000.43001	FIRE CONTRACTS	78,250.55	78,204.53	75,000.00	75,000.00
GF	111.0000.43002	MISC. REIMBURSEMENTS	142,572.56	196,274.57	125,000.00	125,000.00
GF	111.0000.43003	SIDEWALK PAYMENTS	0.00	0.00	0.00	0.00
GF	111.0000.43004	FIRE WORKS DONATIONS	0.00	0.00	0.00	0.00
GF	111.0000.43012	OTHER DONATIONS	1,027.00	738.00	10,000.00	10,000.00
GF	111.0000.44001	FINES AND TICKETS	11,542.00	6,830.00	10,000.00	10,000.00
GF	111.0000.44002	FEMA GRANT - OFD	1,689.93	32,800.00	0.00	0.00
GF	111.0000.44003	OCIC RECEIPTS	0.00	0.00	0.00	0.00
GF	111.0000.44005	MISC. SALES	0.00	0.00	0.00	0.00
GF	111.0000.44006	MISC. INCOME	76,389.18	72,797.09	38,796.10	38,796.10
GF	111.0000.44014	SALE OF FIXED ASSETS	0.00	24,972.84	0.00	0.00
GF	111.0000.44016	DEPOSITS FOR RENTALS	0.00	0.00	0.00	0.00
GF	111.0000.44017	RENTS	0.00	149,894.40	0.00	0.00
GF	111.0000.45001	MUNICIPAL COURT	524,769.78	529,553.96	625,000.00	625,000.00
GF	111.0000.46001	CEMETERY LOTS SALES	16,800.00	18,675.00	12,000.00	12,000.00
GF	111.0000.46002	BURIAL FEES	17,600.00	18,275.00	18,000.00	18,000.00
GF	111.0000.46003	CEMETERY FOUNDATIONS	5,000.00	5,450.00	4,500.00	4,500.00
GF	111.0000.46004	MISC. FEES AND PERMITS	303,695.62	169,531.72	175,000.00	175,000.00
GF	111.0000.46005	RECREATION FEES	21,971.50	24,188.00	17,000.00	17,000.00
GF	111.0000.46007	CABLE T.V. INCOME	32,291.02	24,100.88	25,000.00	25,000.00
GF	111.0000.46011	CONCESSION REVENUE	2,695.06	8,673.43	5,000.00	5,000.00
GF	111.0000.46012	CONCESSION SALES TAX	42.64	135.30	200.00	200.00
GF	111.0000.46013	FIRE SERVICE FEES AND PERMITS	6,537.49	10,237.56	8,000.00	8,000.00
GF	111.0000.47001	INTEREST	514,653.94	844,737.04	965,000.00	965,000.00
GF	111.0000.48001	UTILITY REIMBURSEMENTS	0.00	0.00	0.00	0.00
GF	111.0000.48002	ADMIN.CHARGES - UTILITY	1,013,228.16	1,051,551.99	965,384.48	949,039.25
GF	111.0000.48004	TRANSFERS IN - WATER FUND	0.00	0.00	0.00	0.00
GF	111.0000.48005	TRANSFERS IN - SEWER FUND	0.00	0.00	0.00	0.00
GF	111.0000.48008	OTHER TRANSFERS	15,837.71	7,401.15	12,738.86	12,738.86
GF	111.0000.48011	SPECIAL ASSESSMENTS	1,844.00	4,303.62	1,000.00	1,000.00
GF	111.0000.48012	EQUIPMENT REPLACEMENT	0.00	0.00	0.00	0.00
GF	111.0000.48018	TRANSFER IN-INCOME TAX FUND	0.00	0.00	0.00	0.00
GF	111.0000.48020	ADVANCES IN	50,089.10	36,298.86	250,000.00	250,000.00
GF	111.0000.49001	THE FEVE-OCIC PAYMENT	1,999.80	2,166.58	10,000.00	10,000.00
CP	112.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	467,368.33	978,138.38	1,607,786.62	455,917.42
CP	112.0000.41004	INCOME TAX DEPOSITS	2,646,346.13	2,661,458.04	2,611,000.00	2,650,165.00
CP	112.0000.41005	CONTRIBUTION FROM O.C.	81,707.73	50,707.73	50,708.00	50,708.00
CP	112.0000.43002	MISC. REIMBURSEMENTS	174,859.83	21,199.36	67,562.00	0.00
CP	112.0000.43008	STATE GRANT	31,245.00	0.00	0.00	0.00
CP	112.0000.44006	MISC. INCOME	0.00	3,272.65	175,000.00	175,000.00
CP	112.0000.48004	TRANSFERS IN - WATER FUND	0.00	0.00	0.00	0.00
CP	112.0000.48005	TRANSFERS IN - SEWER FUND	0.00	0.00	0.00	0.00
CP	112.0000.48006	TRANSFERS IN - REFUSE FUND	0.00	0.00	0.00	0.00
CP	112.0000.48007	TRANSFERS IN - ELECTRIC FUND	0.00	0.00	0.00	0.00
CP	112.0000.48008	OTHER TRANSFERS	0.00	0.00	0.00	0.00
CP	112.0000.48011	SPECIAL ASSESSMENTS	125.82	73.49	0.00	0.00
CP	112.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
CP	112.0000.49010	ISSUE II	0.00	0.00	0.00	0.00
CP	112.0000.49011	BOND ANTICIPATION NOTE	0.00	0.00	0.00	0.00
SR	113.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	161,052.62	142,944.95	72,897.61	4,463.70
SR	113.0000.43002	MISC. REIMBURSEMENTS	1,213.97	1,419.50	0.00	0.00
SR	113.0000.43005	GASOLINE TAX	235,140.72	228,976.76	220,000.00	220,000.00
SR	113.0000.43006	VEHICLE REGISTRATION	27,774.64	30,290.48	25,000.00	25,000.00
SR	113.0000.43007	MUNICIPAL LEVY - MVR FEES	41,050.56	39,878.34	39,000.00	39,000.00
SR	113.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00

Type	Account	Description	2023	2024	2025 BUDGET	EST 2026
SR	113.0000.44012	STORM SEWER TAP IN FEES	0.00			0.00
SR	113.0000.44014	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00
SR	113.0000.48003	TRANSFERS IN - GENERAL FUND	154,000.00	170,000.00	229,436.25	323,981.57
SR	114.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	97,469.41	73,658.38	48,477.73	16,753.02
SR	114.0000.43002	MISC. REIMBURSEMENTS	2.93	3.50	0.00	0.00
SR	114.0000.43005	GASOLINE TAX	19,065.43	18,565.66	20,000.00	20,000.00
SR	114.0000.43006	VEHICLE REGISTRATION	2,251.99	2,261.04	2,000.00	2,100.00
SR	114.0000.43007	MUNICIPAL LEVY - MVR FEES	3,328.40	3,428.24	3,200.00	3,200.00
SR	114.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00
SR	114.0000.48003	TRANSFERS IN - GENERAL FUND	0.00	0.00	0.00	16,558.52
A	115.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	14,116.36	14,116.36	14,116.36	14,116.36
A	115.0000.47001	INTEREST - CABLE FUND	0.00	0.00	0.00	
E	116.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	137,629.04	113,544.58	108,023.43	84,023.43
E	116.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00
E	116.0000.46007	CABLE T.V. INCOME	10,658.20	15,967.49	16,000.00	16,000.00
A	117.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	10,000.00	10,000.00	10,000.00	10,000.00
A	117.0000.46008	DEPOSITS	0.00	0.00	0.00	
DS	118.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	9,716.23	9,716.23	9,716.23	9,716.23
DS	118.0000.41001	PROPERTY TAX	0.00	0.00	0.00	
A	120.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	0.00	0.00	0.00	0.00
A	120.0000.41001	PROPERTY TAX	941,450.67	1,002,421.83	1,056,720.00	1,000,000.00
A	120.0000.41002	PERSONAL PROPERTY	0.00	0.00	0.00	0.00
IS	201.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	50,187.48	66,382.74	111,544.12	111,544.13
IS	201.0000.43002	MISC. REIMBURSEMENTS	39.26	1,140.15	0.00	0.00
IS	201.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00
IS	201.0000.48003	TRANSFERS IN - GENERAL FUND	175,367.13	180,827.61	151,191.87	159,327.63
IS	201.0000.48004	TRANSFERS IN - WATER FUND	54,497.50	54,644.54	57,661.82	58,815.06
IS	201.0000.48005	TRANSFERS IN - SEWER FUND	31,217.25	32,228.07	31,806.54	32,442.67
IS	201.0000.48006	TRANSFERS IN - REFUSE FUND	138,044.18	143,097.35	136,147.27	138,870.22
IS	201.0000.48007	TRANSFERS IN - ELECTRIC FUND	50,785.43	52,211.19	44,359.43	45,690.21
IS	201.0000.48009	TRANSFERS IN - STREET M & R FUND	140,153.49	145,829.80	139,403.91	143,586.03
IS	201.0000.48010	TRANSFERS IN - RECYCLING FUND	20,905.81	21,809.42	23,279.30	23,977.68
IS	201.0000.48016	TRANSFER IN - RECYCLING FUNDS	0.00	0.00	0.00	0.00
IS	201.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
IS	202.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	11,824.32	11,021.65	11,700.56	8,200.56
IS	202.0000.48012	TRANSFERS	0.00	0.00	0.00	0.00
IS	202.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
SR	301.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	67,082.65	28,792.68	75,035.25	144,260.79
SR	301.0000.43002	REIMBURSEMENT	42.03	338.44	0.00	0.00
SR	301.0000.43009	COUNTY GRANT	0.00	0.00	20,000.00	0.00
SR	301.0000.44004	RECYCLE INCOME	1,485.00	2,710.00	0.00	0.00
SR	301.0000.44006	MISC. INCOME	0.00	2,424.00	0.00	0.00
SR	301.0000.48003	TRANSFERS IN - GENERAL FUND	0.00	0.00	0.00	0.00
SR	301.0000.48006	TRANSFERS IN - REFUSE FUND	197,100.00	275,000.00	275,000.00	225,000.00
SR	301.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
SR	302.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	0.00	3,470.99	5,419.79	5,419.79
SR	302.0000.43008	STATE / OTHER GRANT	28,682.50	0.00	0.00	0.00
SR	302.0000.48013	TRANSFERS IN - STATE RECYCLING FUND	14,341.00	0.00	0.00	0.00
SR	303.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	83,771.61	85,025.96	86,937.96	2,354.95
SR	303.0000.43016	NEW LOANS - CDBG BUSINESS	0.00	0.00	0.00	0.00
SR	303.0000.47001	INTEREST	252.92	259.18	100.00	102.00
SR	303.0000.49003	GREENFIELD SOLAR LOAN REPAYMENT	1,001.43	1,652.82	0.00	0.00
SR	304.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	14,057.97	14,057.97	14,057.97	0.00
SR	304.0000.43008	STATE GRANT	0.00	0.00	0.00	0.00
SR	304.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00
SR	304.0000.48003	TRANSFERS IN - GENERAL FUND	0.00	0.00	0.00	0.00
SR	304.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
SR	305.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	2,493.84	2,493.84	2,493.84	2,493.84
SR	305.0000.43008	STATE GRANT	0.00	0.00	0.00	0.00
SR	305.0000.48003	TRANSFERS IN - GENERAL FUND	0.00	0.00	0.00	0.00
SR	307.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	0.00	0.00	0.00	0.00
SR	307.0000.43008	COVID-19 RELIEF FUNDING	0.00	0.00	0.00	0.00
SR	307.0000.47001	INTEREST	0.00	0.00	0.00	0.00
SR	308.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	3,486.62	3,533.31	45.65	55.65
SR	308.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00
SR	308.0000.47001	INTEREST	46.69	49.97	10.00	10.00
SR	308.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
SR	308.0000.49010	LOAN REPAYMENTS	0.00	0.00	0.00	0.00

Type	Account	Description	2023	2024	2025 BUDGET	EST 2026
SR	309.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	2,700.00	2,700.00	2,700.00	2,700.00
SR	309.0000.44002	FEMA GRANT	0.00	0.00	0.00	0.00
SR	309.0000.44006	FIRE TRAINING FUND	0.00	0.00	2,800.00	0.00
SR	309.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
SR	310.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	19,414.14	45,664.95	61,573.68	3,492.73
SR	310.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00
SR	310.0000.47001	INTEREST	24.03	25.73	10.00	10.00
SR	310.0000.48016	TRANSFER IN	0.00	0.00	0.00	0.00
SR	310.0000.49010	LOAN REPAYMENTS	26,226.78	15,883.00	0.00	0.00
SR	311.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	850.00	850.00	850.00	850.00
SR	311.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00
SR	311.0000.49010	REIMBURSEMENT	0.00	0.00	0.00	0.00
SR	312.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	711,282.68	461,282.68	0.00	0.00
SR	312.0000.43008	AMERICAN RESCUE PLAN ACT REVENUE	0.00	0.00	0.00	0.00
SR	312.0000.43010	ARPA FIRST RESPONDER GRANT	90,035.37	0.00	0.00	0.00
SR	312.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
SR	314.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	0.00	0.00	0.00	0.00
SR	314.0000.43008	EMS STATE GRANT	0.00	0.00	0.00	0.00
SR	314.0000.44002	FEMA GRANT	0.00	0.00	0.00	0.00
SR	314.0000.44002	TRANSFERS IN - GENERAL FUND	0.00	2,505.19	0.00	0.00
SR	314.0000.48020	ADVANCES IN	2,505.19	0.00	0.00	0.00
SR	316.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	0.00	0.00	0.00	0.00
SR	316.0000.43008	STATE GRANT	0.00	0.00	0.00	0.00
SR	316.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00
SR	316.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
SR	402.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	2,106.59	2,106.59	2,106.59	2,106.59
SR	402.0000.46008	DEPOSITS	0.00	0.00	0.00	0.00
SR	403.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	82,684.99	83,938.98	80,129.62	72,129.62
SR	403.0000.43002	MISC. REIMBURSEMENTS	0.00	0.00	0.00	0.00
SR	403.0000.48003	TRANSFERS IN - GENERAL FUND	0.00	0.00	0.00	0.00
SR	403.0000.48016	TRANSFERS IN - OTHER	3,000.00	2,000.00	2,000.00	2,000.00
SR	404.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	1,142.42	1,142.42	1,142.42	1,142.42
SR	404.0000.43003	DONATIONS	0.00	0.00	0.00	0.00
SR	404.0000.45001	MUNICIPAL COURT	0.00	0.00	0.00	0.00
SR	404.0000.48003	TRANSFERS IN - GENERAL FUND	0.00	0.00	0.00	0.00
SR	405.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	30,413.20	30,571.20	31,334.70	30,334.70
SR	405.0000.44001	POLICE RECOVERIES TRUST FUND	0.00	678.00	0.00	0.00
SR	405.0000.44006	MISC. INCOME	158.00	255.00	0.00	0.00
SR	406.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	275.68	275.68	275.68	275.68
SR	406.0000.43003	DONATIONS	0.00	0.00	0.00	0.00
SR	407.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	16,158.94	16,158.94	16,158.94	158.94
SR	407.0000.43003	DONATIONS	0.00	0.00	0.00	0.00
SR	408.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	13,838.94	13,838.94	13,838.94	1,838.94
SR	408.0000.43003	DONATIONS	0.00	0.00	0.00	0.00
SR	408.0000.47001	INTEREST	0.00	0.00	0.00	0.00
NET	409.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	1,060.87	1,060.87	1,060.87	1,060.87
NET	409.0000.43003	DONATIONS	0.00	0.00	0.00	0.00
NET	409.0000.47001	INTEREST	0.00	0.00	0.00	0.00
NET	410.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	2,758.25	2,758.25	2,758.25	2,758.25
NET	410.0000.47001	INTEREST	0.00	0.00	0.00	0.00
SR-TIF	411.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	258,484.77	404,095.91	569,704.26	593,704.26
SR-TIF	411.0000.41001	PROPERTY TAX	7.03	0.00	0.00	0.00
SR-TIF	411.0000.41002	PERSONAL PROPERTY	0.00	0.00	0.00	0.00
SR-TIF	411.0000.43002	MISC. REIMBURSEMENTS - TIF	199,751.20	226,399.98	200,000.00	200,000.00
SR-TIF	411.0000.47001	INTEREST	0.00	0.00	0.00	0.00
SR-TIF	411.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
SR-TIF	411.0000.49007	NOTE/BOND PROCEEDS-TIF E. COLLEGE ST.	0.00	0.00	0.00	0.00
SR	412.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	21,126.33	27,940.96	31,721.14	106,068.46
SR	412.0000.41001	PROPERTY TAX	286,576.66	282,970.97	371,296.00	371,296.00
SR	412.0000.41002	PERSONAL PROPERTY	0.00	0.00	0.00	0.00
SR	412.0000.44006	MISC. INCOME	44.32	0.00	0.00	0.00
SR	412.0000.48003	TRANSFERS IN	7,510.00	7,515.09	26,826.45	0.00
SR	412.0000.48008	OTHER TRANSFERS	0.00	0.00	0.00	0.00
SR	413.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	14,659.24	9,567.93	4,861.14	38,214.14
SR	413.0000.41001	PROPERTY TAX	117,814.91	116,332.46	152,644.00	152,644.00
SR	413.0000.41002	PERSONAL PROPERTY	0.00	0.00	0.00	0.00
SR	413.0000.44006	MISC. INCOME	18.23	0.00	0.00	0.00
SR	413.0000.48003	TRANSFERS IN - GENERAL FUND	0.00	8,351.22	29,278.59	0.00

Type	Account	Description	2023	2024	2025 BUDGET	EST 2026
A	414.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	99,119.66	136,362.66	148,376.66	119,376.66
A	414.0000.46008	DEPOSITS	39,814.00	25,339.00	1,000.00	1,000.00
SR	415.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	16,668.94	20,344.18	19,891.17	22,891.17
SR	415.0000.45001	MUNICIPAL COURT	9,106.55	8,890.00	12,000.00	12,000.00
SR	415.0000.45002	STATE CONTRIBUTION	4,125.19	5,358.99	6,000.00	6,000.00
SR	415.0000.47001	INTEREST	0.00	0.00	0.00	0.00
NET	416.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	23,440.62	23,440.62	23,440.62	23,440.62
NET	416.0000.47001	INTEREST	0.00	0.00	0.00	0.00
SR	417.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	687,090.71	425,308.03	3,511,287.06	2,624,409.66
SR	417.0000.43002	MISC REIMBURSEMENTS	22.04	265.36	0.00	0.00
SR	417.0000.43003	DONATIONS	10,000.00	50,000.00	0.00	0.00
SR	417.0000.48008	OTHER TRANSFERS	0.00	3,200,000.00	0.00	0.00
SR	418.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	6,777.74	6,777.74	6,777.74	0.00
SR	418.0000.43003	WRIGHT PARK DONATIONS	0.00	0.00	0.00	0.00
SR	418.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00
SR	418.0000.47001	INTEREST	0.00	0.00	0.00	0.00
SR	420.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	677,710.64	808,226.97	737,438.20	575,508.20
SR	420.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00
SR	420.0000.47001	INTEREST	0.00	0.00	0.00	0.00
SR	420.0000.48012	TRANSFERS	201,000.00	183,000.00	183,000.00	180,000.00
SR	421.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	3,490.00	3,490.00	3,490.00	3,490.00
SR	421.0000.43012	AFTER SCHOOL PROGRAM	0.00	0.00	0.00	0.00
SR	422.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	64,962.99	67,814.06	71,958.67	61,958.67
SR	422.0000.44006	COURT REVENUE	9,603.34	11,727.92	10,000.00	10,000.00
DS	501.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	1,530.80	1,530.79	1,530.79	9,286.97
DS	501.0000.48003	TRANSFERS IN - GENERAL FUND	0.00	0.00	0.00	0.00
DS	501.0000.48018	TRANSFER IN-INCOME TAX FUND	566,017.22	576,392.54	576,392.54	571,431.34
DS	501.0000.48023	TRANSFER IN-REC. LAND I/T	0.00	0.00	0.00	0.00
DS	501.0000.48029	TRANSFER IN-E.COLL TIF FUND	0.00	0.00	0.00	0.00
DS	501.0000.48031	TRANS-IN WASTEWATER FUND	20,494.38	20,993.68	20,993.69	20,863.79
DS	501.0000.48032	TRANS-IN REFUSE FUND	66,468.25	68,087.64	68,087.63	67,666.33
DS	501.0000.49007	NOTE/BOND PROCEEDS	0.00	0.00	0.00	0.00
DS	501.0000.49015	PREMIUM ON NOTE/BOND	0.00	0.00	0.00	0.00
DS	502.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	275,489.87	275,489.87	275,489.87	275,489.87
DS	502.0000.47001	INTEREST	0.00	0.00	0.00	0.00
DS	515.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	0.00	0.00	0.00	0.00
DS	515.0000.48018	TRANSFER IN-INCOME TAX FUND	44,579.02	47,627.13	56,165.24	50,675.24
CP	601.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	11,118.71	11,118.71	11,118.71	0.00
CP	601.0000.43003	DONATIONS	0.00	0.00	0.00	0.00
CP	605.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	0.00	0.00	0.00	0.00
CP	605.0000.43008	STATE GRANT	0.00	0.00	0.00	0.00
CP	605.0000.48003	TRANSFERS IN - GENERAL FUND	0.00	0.00	0.00	0.00
ET	606.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	33,217.09	23,388.78	30,296.27	28,296.27
ET	606.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00
ET	606.0000.46008	DEPOSITS/CLAIMS	5,334.70	13,493.92	0.00	0.00
ET	606.0000.48003	TRANSFERS IN - GENERAL FUND	0.00	0.00	0.00	0.00
ET	606.0000.48008	OTHER TRANSFERS	1,401.13	814.72	5,000.00	5,000.00
CP	613.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	0.00	0.00	0.00	0.00
CP	613.0000.47001	INTEREST	0.00	0.00	0.00	0.00
CP	614.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	13,656.29	13,656.29	13,656.29	13,656.29
CP	614.0000.46004	MISC. FEES AND PERMITS	0.00	0.00	0.00	0.00
CP	614.0000.46009	INSPECTION FEES	0.00	0.00	0.00	0.00
CP	614.0000.46010	TESTING FEES	0.00	0.00	0.00	0.00
CP	614.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
CP	621.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	0.00	0.00	0.00	0.00
CP	621.0000.43008	STATE GRANT	0.00	0.00	0.00	0.00
CP	621.0000.44006	DEPOSITS	0.00	0.00	0.00	0.00
CP	621.0000.47001	INTEREST	0.00	0.00	0.00	0.00
CP	621.0000.48003	TRANSFERS IN - INCOME TAX	0.00	0.00	0.00	0.00
CP	621.0000.48011	SPECIAL ASSESSMENTS	13,790.24	6,934.64	20,000.00	20,000.00
CP	621.0000.48020	ADVANCES IN	33,793.67	26,859.03	10,000.00	10,000.00
CP	621.0000.49007	NOTE/BOND PROCEEDS	0.00	0.00	0.00	0.00
CP	621.0000.49012	SIDEWALK REPAYMENT	0.00	0.00	0.00	0.00
E	622.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	365.50	365.51	365.51	0.00
E	622.0000.41004	INCOME TAX DEPOSITS	0.01	0.00	0.00	100.00
E	622.0000.42009	OWDA REIMBURSEMENT	0.00	0.00	0.00	0.00
E	622.0000.43002	MISC. REIMBURSEMENTS	0.00	0.00	0.00	0.00
E	622.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00

Type	Account	Description	2023	2024	2025 BUDGET	EST 2026
CP	624.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	8,214.66	5,346.37	5,346.37	4,346.37
CP	624.0000.43002	MISC. REIMBURSEMENTS	0.00	0.00	0.00	0.00
CP	624.0000.43003	DONATIONS	0.00	0.00	0.00	0.00
CP	624.0000.43008	STATE GRANT	0.00	0.00	0.00	0.00
CP	624.0000.43015	OTHER GRANTS	0.00	0.00	0.00	0.00
CP	624.0000.48003	TRANSFERS IN - GENERAL FUND	0.00	0.00	0.00	0.00
CP	624.0000.48018	TRANSFER IN-INCOME TAX FUND	0.00	0.00	0.00	0.00
CP	624.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
SR	626.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	0.00	0.00	0.00	0.00
SR	626.0000.41004	INCOME TAX DEPOSITS	0.00	0.00	0.00	0.00
SR	626.0000.44018	CONCESSION FEES	0.00	0.00	0.00	0.00
SR	626.0000.44019	SALE OF PROPERTY	0.00	0.00	0.00	0.00
SR	626.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
SR	626.0000.49007	NOTE/BOND PROCEEDS	0.00	0.00	0.00	0.00
SR	626.0000.49011	SALE OF NOTE	0.00	0.00	0.00	0.00
SR	627.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	2,465.71	2,465.71	2,465.71	0.00
SR	627.0000.46008	DEPOT PARK DONATIONS	0.00	0.00	0.00	0.00
A	628.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	1,812.60	1,929.03	1,735.37	1,735.37
A	628.0000.46004	OBBS FEES - COMMERCIAL	6,989.14	2,793.41	14,000.00	14,000.00
A	628.0000.46005	OBBS FEES - RESIDENTIAL	322.72	418.30	1,000.00	1,000.00
A	628.0000.48008	OTHER TRANSFERS-OBBS	0.00	0.00	0.00	0.00
A	628.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
A	630.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	1,134.04	1,115.34	1,115.96	815.96
A	630.0000.44006	ESCROW DEPOSITS	0.00	0.00	0.00	0.00
A	630.0000.47001	INTEREST	151.21	0.62	200.00	200.00
CP	650.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	-200,289.72	15,963.49	15,963.49	15,963.49
CP	650.0000.48018	TRANSFER IN-INCOME TAX FUND	38,348.93	367,915.35	0.00	675,000.00
CP	650.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
CP	650.0000.49010	ISSUE II	22,533.55	342,825.44	0.00	0.00
CP	651.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	72,466.33	71,436.33	72,466.33	72,466.33
CP	651.0000.41005	CONTRIBUTION FROM O.C.	0.00	0.00	0.00	0.00
CP	651.0000.48004	TRANSFERS IN - STORMWATER	0.00	0.00	0.00	0.00
CP	651.0000.48018	TRANSFER IN-INCOME TAX FUND	178,655.77	0.00	222,870.00	0.00
CP	651.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
CP	651.0000.49010	ISSUE II	215,443.55	0.00	248,000.00	0.00
E	701.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	1,126,704.83	754,552.55	691,176.97	648,361.11
E	701.0000.42008	ISSUE 2 TAX FUNDS	0.00	0.00	0.00	0.00
E	701.0000.43002	MISC. REIMBURSEMENTS	1,543.19	4,040.60	0.00	0.00
E	701.0000.44004	WATER SALES	2,155,437.32	2,319,440.48	2,512,727.19	2,617,424.15
E	701.0000.44005	MISC. SALES	3,735.74	0.00	3,500.00	3,500.00
E	701.0000.44006	MISC. INCOME	0.00	0.00	3,500.00	3,500.00
E	701.0000.44007	CONNECTIONS	15,483.00	8,780.00	10,000.00	10,000.00
E	701.0000.44008	BULK SALES	22,486.78	0.00	3,000.00	3,000.00
E	701.0000.44009	RECOVERIES	0.00	0.00	0.00	0.00
E	701.0000.44010	TURN ON/OFF	0.00	20.00	0.00	0.00
E	701.0000.44014	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00
E	701.0000.47001	INTEREST	0.00	0.00	0.00	0.00
E	702.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	1,445,635.69	876,817.93	741,585.99	906,101.00
E	702.0000.43002	MISC. REIMBURSEMENTS	551.03	2,892.31	0.00	0.00
E	702.0000.44004	SEWER SALES	1,520,327.45	1,568,704.32	1,594,849.39	1,634,720.63
E	702.0000.44005	MISC. SALES	195,352.55	258,865.16	170,000.00	170,000.00
E	702.0000.44006	MISC. INCOME	0.00	707.32	1,000.00	1,000.00
E	702.0000.44009	RECOVERIES	0.00	0.00	0.00	0.00
E	702.0000.44012	TAP IN FEES	9,150.00	5,300.00	4,000.00	4,000.00
E	702.0000.44014	SALE OF FIXED ASSETS	0.00	2,775.00	0.00	0.00
E	702.0000.47001	INTEREST	0.00	0.00	0.00	0.00
E	702.0000.48008	OTHER TRANSFERS	0.00	0.00	0.00	0.00
E	702.0000.48019	TRANSFER IN-MISC.-PRIOR PERIOD	0.00	0.00	0.00	0.00
E	702.0000.48025	TRANSFER IN-OPWC SEWER-IT	0.00	0.00	0.00	0.00
E	703.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	510,478.21	401,805.53	464,566.44	480,665.76
E	703.0000.41001	PROPERTY TAX	383,764.85	378,156.62	391,775.00	391,775.00
E	703.0000.41002	PERSONAL PROPERTY	0.00	0.00	0.00	0.00
E	703.0000.43002	MISC. REIMBURSEMENTS	62.55	757.69	0.00	0.00
E	703.0000.44004	REFUSE FEES	1,089,684.83	1,021,384.70	1,053,369.26	1,076,696.65
E	703.0000.44005	MISC. SALES	23,608.82	20,375.00	20,000.00	20,000.00
E	703.0000.44006	MISC. INCOME	73.86	145.00	0.00	0.00
E	703.0000.44013	REFUSE REES/RESIDENTIAL	0.00	0.00	0.00	0.00
E	703.0000.44014	MISC. & LANDFILL FEES	0.00	0.00	0.00	0.00

Type	Account	Description	2023	2024	2025 BUDGET	EST 2026
E	703.0000.44015	REFUSE FEES	0.00	0.00	0.00	0.00
E	703.0000.44020	EXCESS TRASH FEE	15,797.84	16,436.88	12,000.00	12,000.00
E	703.0000.44021	RECYCLING INCOME	0.00	0.00	0.00	0.00
E	704.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	2,680,817.53	2,699,799.68	2,363,976.80	2,034,824.52
E	704.0000.43002	MISC. REIMBURSEMENTS	29,867.35	8,057.22	10,000.00	10,000.00
E	704.0000.43010	JV1 POWER REIMBURSEMENT	0.00	0.00	0.00	0.00
E	704.0000.43011	JV5 POWER REIMBURSEMENT	35,579.20	36,225.20	35,000.00	35,000.00
E	704.0000.43012	REIMBURSEMENTS-RESIDENTIAL	0.00	0.75	0.00	0.00
E	704.0000.43013	REIMBURSEMENT-COMMERCIAL	0.00	-15.88	0.00	0.00
E	704.0000.44003	ELECTRIC SALES-LARGE INDUSTRIAL	0.00	0.00	2,254,147.00	2,254,147.00
E	704.0000.44004	ELECTRIC SALES	13,442,153.72	14,114,943.80	14,471,108.00	17,779,988.00
E	704.0000.44005	EV CHARGING SALES	1,374.75	13,913.58	3,000.00	3,000.00
E	704.0000.44006	MISC. INCOME	21,489.90	12,042.55	15,000.00	10,000.00
E	704.0000.44008	EDI-WHEELING/T&D	140,310.00	35,077.48	0.00	21,000.00
E	704.0000.44009	RECOVERIES	0.00	0.00	0.00	0.00
E	704.0000.44010	TURN ON/OFF	5,954.77	6,125.23	6,000.00	6,000.00
E	704.0000.44014	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00
E	704.0000.44016	DEPOSITS FOR RENTALS	0.00	0.00	0.00	0.00
E	704.0000.44017	RENTS	0.00	0.00	0.00	0.00
E	704.0000.47001	INTEREST	0.00	0.00	0.00	0.00
ET	705.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	113,116.28	113,836.95	112,940.78	81,940.78
ET	705.0000.46008	DEPOSITS	51,533.00	52,184.70	42,000.00	42,000.00
ET	705.0000.47001	INTEREST	3,005.62	3,088.51	2,000.00	2,000.00
SR	706.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	28,192.29	33,440.67	42,114.63	33,614.63
SR	706.0000.43012	ROUND UP CARE	16,887.14	16,770.57	16,000.00	16,000.00
SR	706.0000.44006	MISC. INCOME	1,778.74	1,489.67	0.00	0.00
SR	706.0000.46008	CARE CONTRIBUTIONS	1,159.95	750.00	500.00	500.00
E	709.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	638,796.33	903,182.26	679,799.20	689,261.13
E	709.0000.43002	MISC. REIMBURSEMENTS	17,457.27	259.45	0.00	0.00
E	709.0000.44006	MISC. INCOME	8,148.22	2,600.00	0.00	0.00
E	709.0000.44010	STORM WATER FEES/RESIDENTIAL	383,663.40	387,935.86	396,809.28	396,809.28
E	709.0000.44011	STORM WATER FEES/ NON-RESIDENTIAL	0.00	0.00	0.00	0.00
E	709.0000.44012	TAP IN FEES	15,000.00	8,000.00	10,000.00	10,000.00
E	709.0000.44014	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00
E	709.0000.48003	TRANSFERS IN - GENERAL FUND	145,000.00	0.00	0.00	0.00
E	709.0000.48015	TRANSFERS IN - INCOME TAX	244,000.00	0.00	0.00	0.00
E	801.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	6,981,294.90	7,661,553.63	6,829,242.00	7,149,242.00
E	801.0000.43002	ELECTRIC RESERVES-REIMBURSEMENT	136,301.24	0.00	0.00	0.00
E	801.0000.44014	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00
E	801.0000.45027	SUSTAINABLE RES-GREEN ATTRIB.	0.00	0.00	0.00	0.00
E	801.0000.45029	OTHER REC SALES	1,492,981.60	2,111,110.86	1,500,000.00	1,500,000.00
E	801.0000.47001	INTEREST	0.00	0.00	0.00	0.00
E	801.0000.48007	TRANSFERS IN - ELECTRIC FUND	650,000.00	650,000.00	900,000.00	1,545,000.00
E	801.0000.48014	COMPUTER NOTE REPAYMENT	0.00	0.00	0.00	0.00
E	801.0000.49007	NOTE/BOND PROCEEDS	0.00	0.00	0.00	0.00
E	802.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	458,074.02	780,496.79	725,321.94	530,429.94
E	802.0000.42008	O.W.D.A.	0.00	0.00	0.00	0.00
E	802.0000.43002	MISC. REIMBURSEMENTS	0.00	0.00	0.00	0.00
E	802.0000.44006	MISC. INCOME	0.00	0.00	0.00	0.00
E	802.0000.47001	INTEREST	0.00	0.00	0.00	0.00
E	802.0000.48004	TRANSFERS IN - WATER FUND	581,800.00	250,000.00	60,000.00	70,000.00
E	802.0000.48011	SPECIAL ASSESSMENTS	386.54	337.19	0.00	0.00
E	803.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	1,953,514.84	1,290,018.86	1,828,048.72	1,457,004.72
E	803.0000.43002	MISC. REIMBURSEMENTS	11,247.86	0.00	0.00	0.00
E	803.0000.44006	MISC INCOME	0.00	0.00	0.00	0.00
E	803.0000.47001	INTEREST	0.00	0.00	0.00	0.00
E	803.0000.48005	TRANSFERS IN - SEWER FUND	988,800.00	616,600.00	39,100.00	43,500.00
E	803.0000.48011	SPECIAL ASSESSMENTS	615.23	508.65	0.00	0.00
E	803.0000.48019	TRANSFER IN-MISC.-PRIOR PERIOD	0.00	0.00	0.00	0.00
E	803.0000.49007	SALE OF NOTE	0.00	0.00	0.00	0.00
CP	804.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	561,069.17	605,093.67	430,068.58	256,568.58
E	804.0000.43002	MISC. REIMBURSEMENT	150.00	0.00	0.00	0.00
CP	804.0000.44006	MISC. TRANSFERS	0.00	0.00	0.00	0.00
CP	804.0000.44014	SALE OF FIXED ASSETS	7,175.23	0.00	0.00	0.00
CP	804.0000.47001	INTEREST	0.00	0.00	0.00	0.00
CP	804.0000.48004	TRANSFERS IN - WATER FUND	0.00	0.00	0.00	0.00
CP	804.0000.48005	TRANSFERS IN - SEWER FUND	0.00	0.00	0.00	0.00
CP	804.0000.48006	TRANSFERS IN - REFUSE FUND	0.00	0.00	0.00	0.00

Type	Account	Description	2023	2024	2025 BUDGET	EST 2026
CP	804.0000.48008	OTHER TRANSFERS	0.00	0.00	0.00	0.00
CP	804.0000.48009	TRANSFERS IN - STREETS M & R	80,000.00	80,000.00	80,000.00	80,000.00
CP	804.0000.48012	TRANSFERS IN - FIRE	0.00	0.00	0.00	0.00
CP	804.0000.48014	TRANSFER IN - CENTRAL GARAGE	3,000.00	3,000.00	6,500.00	6,500.00
CP	804.0000.48016	TRANSFERS IN	80,000.00	90,000.00	90,000.00	80,000.00
CP	804.0000.49007	NOTE/BOND PROCEEDS	0.00	0.00	0.00	0.00
CP	805.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	1,004,087.34	1,027,280.84	1,017,185.30	997,185.30
CP	805.0000.44006	COURT REVENUES	30,949.00	29,475.86	40,000.00	40,000.00
CP	805.0000.47001	INTEREST	0.00	0.00	0.00	0.00
CP	806.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	45,146.95	38,524.94	28,556.73	22,556.73
CP	806.0000.44006	COURT COMPUTER REVENUE	7,811.00	5,222.00	11,000.00	11,000.00
CP	806.0000.47001	INTEREST	0.00	0.00	0.00	0.00
E	807.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	189,824.56	716,524.56	523,708.16	286,408.16
E	807.0000.43002	MISC. REIMBURSEMENTS	0.00	0.00	0.00	0.00
E	807.0000.48006	TRANSFERS IN - REFUSE FUND	526,700.00	176,500.00	277,700.00	270,400.00
E	807.0000.48008	OTHER TRANSFERS	0.00	0.00	0.00	0.00
E	807.0000.48016	TRANSFER IN-RECYCLING	0.00	0.00	0.00	0.00
E	807.0000.48020	ADVANCES IN	0.00	0.00	0.00	0.00
CP	808.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	115,212.39	93,612.07	75,611.17	37,611.17
CP	808.0000.43008	STATE / OTHER GRANT	0.00	149,925.32	0.00	0.00
CP	808.0000.44006	CLERK REVENUE	22,163.00	23,819.00	28,000.00	28,000.00
CP	808.0000.48008	OTHER TRANSFERS-IN	0.00	0.00	0.00	0.00
E	809.0000.00000	CASH - ESTIMATED BEGINNING UNENCUMBERED	254,732.22	357,152.88	679,118.45	546,158.45
E	809.0000.43002	MISC. REIMBURSEMENTS	0.00	0.00	0.00	0.00
E	809.0000.48004	TRANSFERS IN - STORM WATER FUND	240,000.00	350,000.00	0.00	0.00

City of Oberlin - 2026 Tax Budget Estimated Expenditures

FUND 111 GF		2023	2024	2025 Budget	EST 2026
	CAPITAL	2,297,093.31	102,211.31	11,000.00	11,000.00
	OPERATING	2,656,244.45	2,580,923.25	4,158,680.31	4,283,404.72
	PAYROLL & BENEFITS	7,539,250.77	7,933,421.03	8,840,162.22	9,298,239.45
	TRANSFERS & DEBT	638,175.99	516,058.14	831,733.16	897,927.72
Sum		13,130,764.52	11,132,613.73	13,841,575.69	14,490,571.89

FUND 112 CP		2023	2024	2025 Budget	EST 2026
	CAPITAL	1,114,771.09	1,059,917.42	2,880,631.00	585,000.00
	OPERATING	55,945.34	56,860.84	66,776.00	67,403.00
	TRANSFERS & DEBT	1,221,600.94	1,151,935.02	1,108,732.20	1,557,106.58
Sum		2,392,317.37	2,268,713.28	4,056,139.20	2,209,509.58

FUND 113 SR		2023	2024	2025 Budget	EST 2026
	CAPITAL	0.00	0.00	0.00	0.00
	OPERATING	64,229.02	76,715.08	83,933.38	86,451.38
	PAYROLL & BENEFITS	303,499.55	355,938.03	386,413.65	411,125.07
	TRANSFERS & DEBT	112,122.79	116,663.84	111,523.13	114,868.82
Sum		479,851.36	549,316.95	581,870.16	612,445.27

FUND 114 SR		2023	2024	2025 Budget	EST 2026
	OPERATING	10,016.19	11,353.87	9,200.21	9,476.22
	PAYROLL & BENEFITS	11,380.74	10,753.43	19,843.72	20,418.12
	TRANSFERS & DEBT	28,030.70	29,165.96	27,880.78	28,717.20

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				2023	2024	2025 Budget	EST 2026
	Sum			49,427.63	51,273.26	56,924.71	58,611.54
FUND	**115**	**A**		***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING		0.00	0.00	0.00	0.00
	Sum			0.00	0.00	0.00	0.00
FUND	**116**	**E**		***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING		19,257.71	36,973.59	40,000.00	15,000.00
	Sum			19,257.71	36,973.59	40,000.00	15,000.00
FUND	**118**	**DS**		***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING		0.00	0.00	0.00	0.00
		TRANSFERS & DEBT		0.00	0.00	0.00	0.00
	Sum			0.00	0.00	0.00	0.00
FUND	**120**	**A**		***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING		16,117.37	17,183.50	25,200.00	25,200.00
		TRANSFERS & DEBT		925,333.30	985,238.33	1,031,520.00	974,800.00
	Sum			941,450.67	1,002,421.83	1,056,720.00	1,000,000.00
FUND	**201**	**IS**		***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL		0.00	22,460.58	13,500.00	13,500.00
		OPERATING		368,102.09	393,144.71	364,355.00	375,285.65
		PAYROLL & BENEFITS		207,768.79	180,529.11	199,495.13	209,380.05
		TRANSFERS & DEBT		3,000.00	3,000.00	6,500.00	6,500.00
	Sum			578,870.88	599,134.40	583,850.13	604,665.70
FUND	**202**	**IS**		***2023***	***2024***	***2025 Budget***	***EST 2026***

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			2023	2024	2025 Budget	EST 2026
		OPERATING	802.67	-678.91	3,500.00	1,000.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		802.67	-678.91	3,500.00	1,000.00
FUND	**301**	**SR**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	0.00	0.00	7,500.00	7,725.00
		OPERATING	15,479.36	25,800.42	34,900.00	35,947.00
		PAYROLL & BENEFITS	186,701.05	182,828.78	160,095.16	164,655.02
		TRANSFERS & DEBT	35,246.81	21,809.42	23,279.30	23,977.68
	Sum		237,427.22	230,438.62	225,774.46	232,304.70
FUND	**302**	**SR**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	6,774.30	18,774.96	0.00	0.00
		OPERATING	7,309.51	4,744.94	0.00	0.00
	Sum		14,083.81	23,519.90	0.00	0.00
FUND	**303**	**SR**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING	0.00	0.00	84,683.01	0.00
	Sum		0.00	0.00	84,683.01	0.00
FUND	**304**	**SR**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING	0.00	0.00	14,057.97	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		0.00	0.00	14,057.97	0.00
FUND	**305**	**SR**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING	0.00	0.00	0.00	0.00

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			2023	2024	2025 Budget	EST 2026
	Sum		0.00	0.00	0.00	0.00
FUND	307	SR	2023	2024	2025 Budget	EST 2026
		CAPITAL	0.00	0.00	0.00	0.00
		OPERATING	0.00	0.00	0.00	0.00
		PAYROLL & BENEFITS	0.00	0.00	0.00	0.00
	Sum		0.00	0.00	0.00	0.00
FUND	308	SR	2023	2024	2025 Budget	EST 2026
		OPERATING	0.00	3,537.63	0.00	0.00
	Sum		0.00	3,537.63	0.00	0.00
FUND	309	SR	2023	2024	2025 Budget	EST 2026
		CAPITAL	0.00	0.00	0.00	0.00
		OPERATING	0.00	0.00	2,800.00	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		0.00	0.00	2,800.00	0.00
FUND	310	SR	2023	2024	2025 Budget	EST 2026
		OPERATING	0.00	0.00	58,090.95	0.00
	Sum		0.00	0.00	58,090.95	0.00
FUND	311	SR	2023	2024	2025 Budget	EST 2026
		OPERATING	0.00	0.00	0.00	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		0.00	0.00	0.00	0.00
FUND	312	SR	2023	2024	2025 Budget	EST 2026

			2023	2024	2025 Budget	EST 2026
		CAPITAL	0.00	0.00	0.00	0.00
		OPERATING	222,691.53	221,636.39	0.00	0.00
		PAYROLL & BENEFITS	90,035.37	3,855.38	0.00	0.00
	Sum		312,726.90	225,491.77	0.00	0.00
FUND	314	SR	2023	2024	2025 Budget	EST 2026
		CAPITAL	0.00	0.00	0.00	0.00
		OPERATING	0.00	0.00	0.00	0.00
		TRANSFERS & DEBT	2,505.19	2,505.19	0.00	0.00
	Sum		2,505.19	2,505.19	0.00	0.00
FUND	316	SR	2023	2024	2025 Budget	EST 2026
		OPERATING	0.00	0.00	0.00	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		0.00	0.00	0.00	0.00
FUND	403	SR	2023	2024	2025 Budget	EST 2026
		OPERATING	1,746.01	5,809.36	10,000.00	10,000.00
	Sum		1,746.01	5,809.36	10,000.00	10,000.00
FUND	404	SR	2023	2024	2025 Budget	EST 2026
		OPERATING	0.00	0.00	0.00	0.00
	Sum		0.00	0.00	0.00	0.00
FUND	405	SR	2023	2024	2025 Budget	EST 2026
		CAPITAL	0.00	0.00	0.00	0.00
		OPERATING	0.00	169.50	1,000.00	0.00

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			2023	2024	2025 Budget	EST 2026
	Sum		0.00	169.50	1,000.00	0.00
FUND	407	SR	2023	2024	2025 Budget	EST 2026
		OPERATING	0.00	0.00	16,000.00	0.00
	Sum		0.00	0.00	16,000.00	0.00
FUND	408	SR	2023	2024	2025 Budget	EST 2026
		CAPITAL	0.00	0.00	12,000.00	0.00
	Sum		0.00	0.00	12,000.00	0.00
FUND	411 SR-TIF		2023	2024	2025 Budget	EST 2026
		OPERATING	54,147.09	60,791.63	176,000.00	176,000.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		54,147.09	60,791.63	176,000.00	176,000.00
FUND	412	SR	2023	2024	2025 Budget	EST 2026
		OPERATING	4,402.95	4,680.08	5,600.00	5,740.00
		PAYROLL & BENEFITS	282,913.40	282,025.80	318,175.13	326,129.51
	Sum		287,316.35	286,705.88	323,775.13	331,869.51
FUND	413	SR	2023	2024	2025 Budget	EST 2026
		OPERATING	1,810.09	1,924.07	2,300.00	2,357.50
		PAYROLL & BENEFITS	121,114.36	127,466.40	146,269.59	149,926.33
	Sum		122,924.45	129,390.47	148,569.59	152,283.83
FUND	414	A	2023	2024	2025 Budget	EST 2026
		OPERATING	2,571.00	13,905.00	30,000.00	30,000.00

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				2023	2024	2025 Budget	EST 2026
	Sum			2,571.00	13,905.00	30,000.00	30,000.00
FUND		415	SR	*2023*	*2024*	*2025 Budget*	*EST 2026*
			CAPITAL	0.00	0.00	0.00	0.00
			OPERATING	9,556.50	14,702.00	15,000.00	15,000.00
	Sum			9,556.50	14,702.00	15,000.00	15,000.00
FUND		417	SR	*2023*	*2024*	*2025 Budget*	*EST 2026*
			CAPITAL	19,447.69	6,600.25	500,000.00	200,000.00
			OPERATING	283,436.72	305,197.20	259,800.00	210,094.00
			PAYROLL & BENEFITS	107,193.45	110,967.74	127,077.40	134,858.77
	Sum			410,077.86	422,765.19	886,877.40	544,952.77
FUND		418	SR	*2023*	*2024*	*2025 Budget*	*EST 2026*
			OPERATING	0.00	0.00	6,777.74	0.00
			TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum			0.00	0.00	6,777.74	0.00
FUND		420	SR	*2023*	*2024*	*2025 Budget*	*EST 2026*
			PAYROLL & BENEFITS	70,483.67	253,788.77	344,930.00	344,930.00
	Sum			70,483.67	253,788.77	344,930.00	344,930.00
FUND		422	SR	*2023*	*2024*	*2025 Budget*	*EST 2026*
			OPERATING	6,752.27	7,583.31	20,000.00	70,000.00
	Sum			6,752.27	7,583.31	20,000.00	70,000.00
FUND		501	DS	*2023*	*2024*	*2025 Budget*	*EST 2026*
			TRANSFERS & DEBT	652,979.86	665,473.86	657,717.68	659,961.46

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			2023	2024	2025 Budget	EST 2026
	Sum		652,979.86	665,473.86	657,717.68	659,961.46
FUND	**515**	**DS**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		TRANSFERS & DEBT	44,579.02	47,627.13	56,165.24	50,675.24
	Sum		44,579.02	47,627.13	56,165.24	50,675.24
FUND	**601**	**CP**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	0.00	0.00	11,118.71	0.00
	Sum		0.00	0.00	11,118.71	0.00
FUND	**605**	**CP**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING	0.00	0.00	0.00	0.00
	Sum		0.00	0.00	0.00	0.00
FUND	**606**	**ET**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING	726.43	0.00	2,000.00	0.00
		TRANSFERS & DEBT	15,837.71	7,401.15	5,000.00	10,000.00
	Sum		16,564.14	7,401.15	7,000.00	10,000.00
FUND	**613**	**CP**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	0.00	0.00	0.00	0.00
		OPERATING	0.00	0.00	0.00	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		0.00	0.00	0.00	0.00
FUND	**614**	**CP**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING	0.00	0.00	0.00	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00

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			2023	2024	2025 Budget	EST 2026
	Sum		0.00	0.00	0.00	0.00
FUND	**621**	**CP**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING	0.00	0.00	0.00	0.00
		TRANSFERS & DEBT	47,583.91	33,793.67	30,000.00	30,000.00
	Sum		47,583.91	33,793.67	30,000.00	30,000.00
FUND	**622**	**E**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	0.00	0.00	0.00	0.00
		OPERATING	41,316.81	0.00	365.51	100.00
	Sum		41,316.81	0.00	365.51	100.00
FUND	**624**	**CP**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING	2,868.29	0.00	1,000.00	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		2,868.29	0.00	1,000.00	0.00
FUND	**626**	**SR**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	0.00	0.00	0.00	0.00
		OPERATING	0.00	0.00	0.00	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		0.00	0.00	0.00	0.00
FUND	**627**	**SR**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING	0.00	0.00	2,465.71	0.00
	Sum		0.00	0.00	2,465.71	0.00
FUND	**628**	**A**	***2023***	***2024***	***2025 Budget***	***EST 2026***

GF=General Fund; SR=Special Revenue; CP=Capital Projects; DS=Debt Service; E=Enterprise; NET=Non-expendible Trust; ET=Exepndable Trust; A=Agency; IS=Internal Service

		OPERATING	7,195.43	3,405.37	15,000.00	4,800.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		7,195.43	3,405.37	15,000.00	4,800.00
FUND	**630**	**A**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING	169.91	0.00	500.00	100.00
	Sum		169.91	0.00	500.00	100.00
FUND	**650**	**CP**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	60,882.48	710,740.79	0.00	675,000.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		60,882.48	710,740.79	0.00	675,000.00
FUND	**651**	**CP**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	394,099.32	0.00	470,870.00	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		394,099.32	0.00	470,870.00	0.00
FUND	**701**	**E**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	0.00	21,300.00	23,600.00	15,000.00
		OPERATING	490,523.03	532,571.20	715,204.42	736,660.56
		PAYROLL & BENEFITS	1,011,903.60	1,123,472.44	1,306,585.11	1,377,377.61
		TRANSFERS & DEBT	1,064,064.80	710,456.50	530,153.53	561,329.08
	Sum		2,566,491.43	2,387,800.14	2,575,543.06	2,690,367.25
FUND	**702**	**E**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	17,260.68	23,489.81	25,000.00	25,000.00

GF=General Fund; SR=Special Revenue; CP=Capital Projects; DS=Debt Service; E=Enterprise; NET=Non-expendible Trust; ET=Exepndable Trust; A=Agency; IS=Internal Service

			2023	2024	2025 Budget	EST 2026
		OPERATING	258,965.07	301,796.41	399,017.34	410,987.87
		PAYROLL & BENEFITS	854,114.05	887,227.97	977,704.55	1,033,033.48
		TRANSFERS & DEBT	1,147,602.60	776,090.80	203,612.49	191,298.94
Sum			2,277,942.40	1,988,604.99	1,605,334.38	1,660,320.29

FUND	**703**	**E**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	3,716.25	3,183.00	16,293.57	0.00
		OPERATING	322,213.94	293,052.87	304,230.54	313,357.45
		PAYROLL & BENEFITS	298,820.45	314,937.48	359,533.79	383,443.82
		TRANSFERS & DEBT	998,471.17	741,334.63	780,987.04	778,793.76
Sum			1,623,221.81	1,352,507.98	1,461,044.94	1,475,595.03

FUND	**704**	**E**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	0.00	0.00	0.00	0.00
		OPERATING	9,932,162.94	10,751,670.19	13,151,958.23	16,164,100.48
		PAYROLL & BENEFITS	2,081,183.82	2,135,258.71	2,311,083.94	2,433,655.89
		TRANSFERS & DEBT	1,480,098.01	1,510,696.75	1,660,365.10	2,281,402.96
Sum			13,493,444.77	14,397,625.65	17,123,407.27	20,879,159.33

FUND	**705**	**ET**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING	52,416.82	55,354.66	70,000.00	70,000.00
		TRANSFERS & DEBT	1,401.13	814.72	5,000.00	5,000.00
Sum			53,817.95	56,169.38	75,000.00	75,000.00

FUND	**706**	**SR**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		OPERATING	14,577.45	10,336.28	25,000.00	16,000.00

GF=General Fund; SR=Special Revenue; CP=Capital Projects; DS=Debt Service; E=Enterprise; NET=Non-expendible Trust; ET=Exepndable Trust; A=Agency; IS=Internal Service

			2023	2024	2025 Budget	EST 2026
	Sum		14,577.45	10,336.28	25,000.00	16,000.00
FUND	709	E	*2023*	*2024*	*2025 Budget*	*EST 2026*
		CAPITAL	0.00	0.00	0.00	0.00
		OPERATING	78,945.47	76,474.17	113,585.07	116,992.62
		PAYROLL & BENEFITS	158,008.61	167,652.44	261,822.52	270,611.62
		TRANSFERS & DEBT	312,439.10	373,213.44	21,939.76	22,340.46
	Sum		549,393.18	617,340.05	397,347.35	409,944.70
FUND	801	E	*2023*	*2024*	*2025 Budget*	*EST 2026*
		CAPITAL	755,858.51	808,376.66	1,980,000.00	1,545,000.00
		OPERATING	60,152.84	84,251.98	100,000.00	100,000.00
		TRANSFERS & DEBT	0.00	3,200,000.00	0.00	0.00
	Sum		816,011.35	4,092,628.64	2,080,000.00	1,645,000.00
FUND	802	E	*2023*	*2024*	*2025 Budget*	*EST 2026*
		CAPITAL	62,147.17	22,513.24	130,000.00	160,000.00
		OPERATING	284,485.87	218,747.03	124,892.00	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		346,633.04	241,260.27	254,892.00	160,000.00
FUND	803	E	*2023*	*2024*	*2025 Budget*	*EST 2026*
		CAPITAL	131,024.34	542,643.44	200,144.00	0.00
		OPERATING	574,249.00	796,712.70	210,000.00	300,000.00
	Sum		705,273.34	1,339,356.14	410,144.00	300,000.00
FUND	804	CP	*2023*	*2024*	*2025 Budget*	*EST 2026*

GF=General Fund; SR=Special Revenue; CP=Capital Projects; DS=Debt Service; E=Enterprise; NET=Non-expendible Trust; ET=Exepndable Trust; A=Agency; IS=Internal Service

			2023	2024	2025 Budget	EST 2026
		CAPITAL	223,139.16	278,560.89	350,000.00	100,000.00
		OPERATING	0.00	0.00	0.00	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		223,139.16	278,560.89	350,000.00	100,000.00
FUND	**805**	**CP**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	0.00	40,102.50	50,000.00	50,000.00
		OPERATING	0.00	7,224.40	10,000.00	10,000.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		0.00	47,326.90	60,000.00	60,000.00
FUND	**806**	**CP**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	0.00	0.00	0.00	11,000.00
		OPERATING	14,433.01	12,437.91	17,000.00	22,000.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		14,433.01	12,437.91	17,000.00	33,000.00
FUND	**807**	**E**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	0.00	0.00	515,000.00	445,000.00
		OPERATING	0.00	0.00	0.00	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		0.00	0.00	515,000.00	445,000.00
FUND	**808**	**CP**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	9,957.91	151,565.92	18,000.00	65,000.00
		OPERATING	42,989.42	40,772.06	48,000.00	40,000.00

GF=General Fund; SR=Special Revenue; CP=Capital Projects; DS=Debt Service; E=Enterprise; NET=Non-expendible Trust; ET=Exepndable Trust; A=Agency; IS=Internal Service

			2023	2024	2025 Budget	EST 2026
	Sum		52,947.33	192,337.98	66,000.00	105,000.00
FUND	**809**	**E**	***2023***	***2024***	***2025 Budget***	***EST 2026***
		CAPITAL	0.00	0.00	0.00	0.00
		OPERATING	143,240.77	52,721.42	132,960.00	0.00
		TRANSFERS & DEBT	0.00	0.00	0.00	0.00
	Sum		143,240.77	52,721.42	132,960.00	0.00
Grand Total			43,273,867.29	45,856,328.94	50,997,791.99	52,384,168.09

GF=General Fund; SR=Special Revenue; CP=Capital Projects; DS=Debt Service; E=Enterprise; NET=Non-expendible Trust; ET=Exepndable Trust; A=Agency; IS=Internal Service

LIBRARIES TAX YEAR 2026 ANNUAL BUDGET OF ESTIMATED REVENUES and EXPENDITURES

Resolution # R-25-5-4

Date: May 8, 2025

Per Ohio Revised Code Section 5705.281 The Budget Commission of Lorain County, Ohio
requests the following information to be completed and returned to the Lorain County Auditors Office, by July 18th in order to perform its duties.

OBERLIN PUBLIC LIBRARY

FUND	ESTIMATED UNENCUMBERED BALANCE January 1, 2026	ESTIMATED REAL ESTATE TAXES	ESTIMATED PUBLIC LIBRARY FUND 2026	OTHER SOURCES	TOTAL	ESTIMATED EXPENDITURES	OVER/UNDER REVENUE
General Fund	$ 446,170.73	$ 1,000,000.00	$ 300,000.00	$ 16,000.00	$ 1,762,170.73	$ 1,617,900.00	$ 144,270.73
Special Revenue Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Service Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Projects Funds	$ 493,059.85	$ -	$ -	$ 10,000.00	$ 503,059.85	$ 115,000.00	$ 388,059.85
Enterprise Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Internal Service Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trust and Custodial Funds	$ 353,718.28	$ -	$ -	$ 10,050.00	$ 363,768.28	$ 5,000.00	$ 358,768.28
TOTAL	$ 1,292,948.86	$ 1,000,000.00	$ 300,000.00	$ 36,050.00	$ 2,628,998.86	$ 1,737,900.00	$ 891,098.86

OBERLIN PUBLIC LIBRARY - FISCAL OFFICER

*****SUBJECT TO FURTHER REVIEW BY BUDGET COMMISSION**

SIGNATURE AND TITLE: Kristin Cioffi Fiscal Officer

Financial Worksheet - Budget

2026 Budget Request

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$544,724.52	$626,769.52	$652,571.90	$446,170.73
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$941,454.02	$908,663.10	$1,011,250.03	$1,000,000.00
Personal Property Tax	$141.64	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Grants - In - Aid	$0.00	$0.00	$0.00	$0.00
Public Library Fund - State	$415,607.67	$392,718.06	$410,328.83	$300,000.00
Property Tax Allocation	$93,651.66	$93,778.83	$45,469.97	$0.00
Patron Fines and Fees	$4,245.89	$5,100.43	$2,000.00	$1,500.00
Services Provided to Other Entities	$0.00	$0.00	$0.00	$0.00
Contributions, Gifts and Donations	$1,078.87	$18,973.39	$3,000.00	$2,500.00
Earnings on Investments	$32,036.36	$34,342.29	$15,000.00	$10,000.00
Miscellaneous	$9,376.44	$8,968.05	$2,000.00	$2,000.00
Total Revenue	$1,497,592.55	$1,462,544.15	$1,489,048.83	$1,316,000.00
Expenditures				
Library Service - Salaries	$0.00	$0.00	$0.00	$0.00
Library Service - Other	$0.00	$0.00	$0.00	$0.00
Public Service and Programs - Salaries	$478,492.89	$473,527.88	$500,000.00	$525,000.00
Public Service and Programs - Other	$226,732.28	$237,671.81	$311,000.00	$304,350.00
Collection Development and Processing - S	$77,767.14	$79,479.20	$100,000.00	$100,000.00
Collection Development and Processing - O	$156,935.02	$170,200.72	$217,350.00	$216,850.00
Support Services - Other	$0.00	$0.00	$0.00	$0.00
Facilities Operation and Maintenance - Sal	$22.79	$0.00	$0.00	$0.00
Facilities Operation and Maintenance - Oth	$122,398.48	$118,493.65	$160,000.00	$124,100.00
Information Services - Other	$12,714.24	$16,815.39	$35,000.00	$35,000.00
Business Administration - Salaries	$172,283.69	$162,197.19	$139,000.00	$140,000.00
Business Administration - Other	$103,783.85	$112,179.94	$153,100.00	$152,600.00
Capital Outlay - Other	$4,417.17	$6,175.99	$20,000.00	$20,000.00
Total Expenditures	$1,355,547.55	$1,376,741.77	$1,635,450.00	$1,617,900.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	-$60,000.00	-$60,000.00	-$60,000.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	-$60,000.00	-$60,000.00	-$60,000.00	$0.00
Fund Balance 12/31	$626,769.52	$652,571.90	$446,170.73	$144,270.73
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$626,769.52	$652,571.90	$446,170.73	$144,270.73

Each Fund Balance 1/1 reflects the prior year’s Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Request

Year 2025

Fund Classification: 4001 Capital Projects Fund Name: Capital Projects

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$467,584.50	$522,813.50	$593,059.85	$493,059.85
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Grants - In - Aid	$0.00	$0.00	$0.00	$0.00
Public Library Fund - State	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Patron Fines and Fees	$0.00	$0.00	$0.00	$0.00
Services Provided to Other Entities	$0.00	$0.00	$0.00	$0.00
Contributions, Gifts and Donations	$0.00	$10,500.00	$0.00	$0.00
Earnings on Investments	$24,920.52	$28,157.75	$15,000.00	$10,000.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$24,920.52	$38,657.75	$15,000.00	$10,000.00
Expenditures				
Capital Outlay - Other	$29,691.52	$28,411.40	$115,000.00	$115,000.00
Total Expenditures	$29,691.52	$28,411.40	$115,000.00	$115,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$60,000.00	$60,000.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$60,000.00	$60,000.00	$0.00	$0.00
Fund Balance 12/31	$522,813.50	$593,059.85	$493,059.85	$388,059.85
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$522,813.50	$593,059.85	$493,059.85	$388,059.85

Each Fund Balance 1/1 reflects the prior year’s Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Request

Year 2025

Fund Classification: 4501 Permanent

Fund Name: Gilford Trust

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$76,904.47	$80,989.62	$135,419.42	$139,419.42
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Grants - In - Aid	$0.00	$0.00	$0.00	$0.00
Public Library Fund - State	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Patron Fines and Fees	$0.00	$0.00	$0.00	$0.00
Services Provided to Other Entities	$0.00	$0.00	$0.00	$0.00
Contributions, Gifts and Donations	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$4,085.15	$4,429.80	$4,000.00	$3,000.00
Miscellaneous	$0.00	$50,000.00	$0.00	$0.00
Total Revenue	$4,085.15	$54,429.80	$4,000.00	$3,000.00
Expenditures				
Library Service - Other	$0.00	$0.00	$0.00	$0.00
Collection Development and Processing - (	$0.00	$0.00	$0.00	$0.00
Total Expenditures	$0.00	$0.00	$0.00	$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$80,989.62	$135,419.42	$139,419.42	$142,419.42
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$80,989.62	$135,419.42	$139,419.42	$142,419.42

Each Fund Balance 1/1 reflects the prior year’s Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Request

Year 2025

Fund Classification: 4502 Permanent

Fund Name: Daub Trust

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$15,968.62	$16,814.53	$17,720.06	$18,520.06
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Grants - In - Aid	$0.00	$0.00	$0.00	$0.00
Public Library Fund - State	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Patron Fines and Fees	$0.00	$0.00	$0.00	$0.00
Services Provided to Other Entities	$0.00	$0.00	$0.00	$0.00
Contributions, Gifts and Donations	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$845.91	$905.53	$800.00	$500.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$845.91	$905.53	$800.00	$500.00
Expenditures				
Library Service - Other	$0.00	$0.00	$0.00	$0.00
Collection Development and Processing - (	$0.00	$0.00	$0.00	$0.00
Total Expenditures	$0.00	$0.00	$0.00	$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$16,814.53	$17,720.06	$18,520.06	$19,020.06
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$16,814.53	$17,720.06	$18,520.06	$19,020.06

Each Fund Balance 1/1 reflects the prior year’s Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Request

Year 2025

Fund Classification: 4503 Permanent

Fund Name: Bigglestone Trust

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$11,234.57	$11,836.08	$12,479.98	$12,979.98
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Grants - In - Aid	$0.00	$0.00	$0.00	$0.00
Public Library Fund - State	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Patron Fines and Fees	$0.00	$0.00	$0.00	$0.00
Services Provided to Other Entities	$0.00	$0.00	$0.00	$0.00
Contributions, Gifts and Donations	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$601.51	$643.90	$500.00	$400.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$601.51	$643.90	$500.00	$400.00
Expenditures				
Library Service - Other	$0.00	$0.00	$0.00	$0.00
Collection Development and Processing - (	$0.00	$0.00	$0.00	$0.00
Total Expenditures	$0.00	$0.00	$0.00	$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$11,836.08	$12,479.98	$12,979.98	$13,379.98
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$11,836.08	$12,479.98	$12,979.98	$13,379.98

Each Fund Balance 1/1 reflects the prior year’s Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Request

Year 2025

Fund Classification: 4504 Permanent

Fund Name: Clark Trust

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$3,687.63	$3,885.09	$4,096.46	$4,296.46
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Grants - In - Aid	$0.00	$0.00	$0.00	$0.00
Public Library Fund - State	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Patron Fines and Fees	$0.00	$0.00	$0.00	$0.00
Services Provided to Other Entities	$0.00	$0.00	$0.00	$0.00
Contributions, Gifts and Donations	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$197.46	$211.37	$200.00	$150.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$197.46	$211.37	$200.00	$150.00
Expenditures				
Total Expenditures	$0.00	$0.00	$0.00	$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$3,885.09	$4,096.46	$4,296.46	$4,446.46
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$3,885.09	$4,096.46	$4,296.46	$4,446.46

Each Fund Balance 1/1 reflects the prior year’s Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2026 Budget Request

Year 2025

Fund Classification: 4505 Permanent

Fund Name: Johnson Trust

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	$154,386.29	$162,653.05	$171,502.36	$178,502.36
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Grants - In - Aid	$0.00	$0.00	$0.00	$0.00
Public Library Fund - State	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Patron Fines and Fees	$0.00	$0.00	$0.00	$0.00
Services Provided to Other Entities	$0.00	$0.00	$0.00	$0.00
Contributions, Gifts and Donations	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$8,266.76	$8,849.31	$8,000.00	$6,000.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$8,266.76	$8,849.31	$8,000.00	$6,000.00
Expenditures				
Library Service - Other	$0.00	$0.00	$0.00	$0.00
Public Service and Programs - Other	$0.00	$0.00	$1,000.00	$5,000.00
Total Expenditures	$0.00	$0.00	$1,000.00	$5,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$162,653.05	$171,502.36	$178,502.36	$179,502.36
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$162,653.05	$171,502.36	$178,502.36	$179,502.36

Each Fund Balance 1/1 reflects the prior year’s Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

MY WELCOME."

Legals

LEGAL NOTICE

The Oberlin Public Library Board of Trustees will hold a Records Commission meeting, followed by a regular meeting, including the 2026 Tax Budget, at the library on Thursday, May 8, 2025 at 5 p.m. The meetings are open to the public.

C.T. 4/25/25
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NOTICE TO BIDDERS