

**FISCAL YEAR 2026**  
**2<sup>nd</sup> QUARTER PROPOSED BUDGET AMENDMENT**

	Current 2026 Budget	2nd Qtr Amendment	Proposed 2026 Budget
<b>Total Revenues</b>	<b>\$ 192,145,820</b>	<b>\$ 1,957,110</b>	<b>\$ 194,102,930</b>
<i>Operating Expense</i>	\$ 139,808,000	\$ (57,150)	\$ 139,750,850
<i>Capital Outlay Expense</i>	\$ 64,141,090	\$ 725,810	\$ 64,866,900
<i>Transfer-Out Expense</i>	\$ 39,624,030	\$ 888,890	\$ 40,512,920
<b>Total Expenses</b>	<b>\$ 243,573,120</b>	<b>\$ 1,557,550</b>	<b>\$ 245,130,670</b>
<b>To/(From) Fund Balance</b>	<b>\$ (51,427,300)</b>	<b>\$ 399,560</b>	<b>\$ (51,027,740)</b>

**Grand Total Citywide Revenue, Expense, and Fund Balance Impact:**

The FY 2026 2<sup>nd</sup> Quarter Budget Amendment proposes an increase in total revenues of +\$1,957,110 and an increase in total expenses of +\$1,557,550. The proposed increase in revenues less the increase in expenses will have a net impact on citywide fund balances and retained earnings of +\$399,560.

Some of the most significant financial items presented as part of this FY 2026 2<sup>nd</sup> Quarter Budget Amendment include:

- Increase of +\$1,957,110 in Total Revenues
  - Due to an increase in Taxes, Act 51, Charges for Service, and increases of Transfers into the Water Resources, Fire Capital, Capital Improvement, and Facilities Funds.
- Decrease of (\$57,150) in operating expenditures
  - Primarily due to professional services, interfund charges, equipment and software maintenance.
- Increase of +\$725,810 in capital project funding, including:
  - +\$285,000 = Major Road Fund
  - (\$285,000) = Local Street Fund
  - (\$30,000) = Capital Improvement Fund
  - (\$1,646,920) = Water & Sewer Capital Fund
  - +\$3,282,050 = Facilities Fund
    - Due to Nowicki Park and 884 N. Adams Parcel Purchase
  - (\$879,320) = Fleet Fund
- Increase of +\$888,890 in Transfers-Out
  - Primarily due to increases of Transfers from the General Fund, Fire Operating, and Capital Improvement Funds.

**Summary by Fund**

**101 - General Fund**

General Fund revenues are proposed to decrease by (\$222,720) due to:

- Increase of +\$84,430 in net actual tax revenue
- Decrease of (\$350,000) in projected State-Shared revenue
- Increase of +\$23,980 in grant funding
- Increase of +\$2,870 in net Fees and Contributions
- Increase of +\$16,000 in reimbursement from the Avondale May Election

General Fund expenditures are proposed to increase by +\$1,096,250 due to:

- Increase of +\$37,010 in Operating Expenditures

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- Primarily due to Fire Millage postage and printing, interfund charges, and materials
- Increase of +\$1,059,240 in Transfers-Out
  - Increase of +\$8,060 to the Water Resource Fund to set the Water Resource Fund Balance at 25% of annual expenditures per Fund Balance Policy
  - Increase of +\$1,051,180 to the Capital Improvement Fund to set General Fund balance at 50% of annual operations per Fund Balance Policy

The decrease in revenues less the increase in expenditures will have a net impact on fund balance of (\$1,318,970).

### **202 - Major Road Fund**

Major Road Fund revenues are proposed to increase by +\$372,500 due to:

- Increase of +\$377,000 in Act 51 Funds
- Decrease of (\$4,500) in charges for service and reimbursements

Major Road Fund expenditures are proposed to decrease by (\$3,900) due to:

- Decrease of (\$3,900) in operating expenses
  - Primarily due to professional services and software maintenance
- Increase of +\$285,000 in capital projects:

Major Road Fund Capital Project Change Summary			
Project Title	2026 Adopted Budget	2nd Qtr Amendmndent	2026 Amended Budget
Local Street Asphalt Rehabilitation - Major Road Portion	\$ -	\$ 285,000	\$ 285,000
MR-02L: Hamlin Road Near Crooks Concrete Replacement	\$ 590,000	\$ (37,000)	\$ 553,000
Livernois Fence Replacement	\$ 350,000	\$ 37,000	\$ 387,000
All Other Major Road Capital Projects	\$ 3,476,700	\$ -	\$ 3,476,700
<b>Capital Project Total</b>	<b>\$ 4,416,700</b>	<b>\$ 285,000</b>	<b>\$ 4,701,700</b>

- Decrease of (\$285,000) in transfers-out due to:
  - Decrease of (\$285,000) in transfer-out to the Local Street Fund (203) which is set as 25% of Major Road Act 51 Revenue received

The increase in revenues less the decrease in expenditures will have a net impact on fund balance of +\$376,400.

### **203 – Local Street Fund**

Local Street Fund revenues are proposed to decrease by (\$19,240) due to:

- Increase of +\$14,120 in net actual tax revenue
- Increase of +\$295,730 in ACT 51 Funds
- Decrease of (\$44,090) in interfund charges
- Decrease of (\$285,000) in Transfer-In from Major Road Fund

Local Street Fund expenditures are proposed to decrease by (\$266,070) due to:

- Increase of +\$18,930 in operating expenditures
  - Primarily due to salary updates, interfund charges, professional services, and software maintenance
- Decrease of (\$285,000) in capital projects:

Local Street Fund Capital Project Change Summary			
Project Title	2026 Adopted Budget	2nd Qtr Amendmndent	2026 Amended Budget
LS-01: Local Street Rehabilitation Program	\$ 1,927,860	\$ (285,000)	\$ 1,642,860
All Other Local Street Capital Projects	\$ 6,001,390	\$ -	\$ 6,001,390
<b>Capital Project Total</b>	<b>\$ 7,929,250</b>	<b>\$ (285,000)</b>	<b>\$ 7,644,250</b>

The increase in revenues less the decrease in expenditures will have a net impact on fund balance of \$246,830.

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**206 – Fire Fund**

Fire Fund revenues are proposed to decrease by (\$142,810) due to:

- Increase of +\$81,190 in net actual tax revenue
- Decrease of (\$224,000) in charges for services and fees

Fire Fund expenditures are proposed to increase by +\$442,590 due to:

- Decrease of (\$138,260) in operating expenses
  - Primarily due to interfund charges and professional services
- Increase of +\$580,850 in Transfer Out:
  - Increase the Transfer-Out to Fire Capital Fund to set Fire Operating Fund Balance at 25% of annual operating expenditures per Fund Balance Policy

The decrease in revenues less the increase in expenditures will have a net impact on fund balance of (\$585,400).

**207 – Special Police Fund**

Special Police Fund revenues are proposed to increase by +\$197,880 due to:

- Increase of +\$116,870 in actual tax revenue
- Increase of +\$61,010 in State revenue
- Increase of +\$20,000 in forfeitures

The increase in revenues will have a net impact on fund balance of +\$197,880.

**208 – Parks Infrastructure Millage Fund**

Parks Millage Fund revenues are proposed to decrease by (\$2,510) due to:

- Decrease of (\$2,510) in net actual tax revenue

The decrease in revenues will have a net impact on fund balance of (\$2,510).

**213 – RARA Millage Fund**

RARA Millage Fund revenues are proposed to decrease by (\$2,410) due to:

- Decrease of (\$2,410) in actual tax revenue

RARA Millage Fund expenditures are proposed to decrease by (\$2,410) due to:

- Decrease of (\$2,410) in Transfers-Out to RARA to balance

The decrease in revenues less the decrease in expenditures has no net impact on fund balance.

**214 – Pathway Maintenance Fund**

Pathway Maintenance Fund revenues are proposed to decrease by (\$1,140) due to:

- Decrease of (\$1,140) in net actual tax revenue

Pathway Maintenance Fund expenditures are proposed to decrease by (\$5,610) due to:

- Increase of +\$32,830 in operating expenses
  - Primarily due to salary updates, interfund charges, and contractual services
- Decrease of (\$38,440) in Transfers-Out to the Pathway Construction Fund to set Pathway Maintenance fund balance at 25% of annual operating expenditures per Fund Balance Policy

The decrease in revenues less the decrease in expenditures will have a net impact on fund balance of +\$4,470.

**244 – Water Resources Fund**

Water Resources Fund revenues are proposed to increase by +\$1,060 due to:

- Decrease of (\$142,480) in State grants
- Decrease of (\$7,000) in charge for service and refunds
- Increase of +\$142,480 in Transfer-In from Capital Improvement Fund

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- Increase of +\$8,060 in Transfer-In from General Fund to set the Water Resource Fund Balance at 25% of annual expenditures per Fund Balance Policy

Water Resources Fund expenditures are proposed to increase by +\$9,810 due to:

- Increase of +\$9,810 in operating expenses
  - Primarily due to salary updates

The increase in revenues less the increase in expenditures will have a net impact on fund balance of (\$8,750).

### **265 – OPC Millage Fund**

OPC Millage Fund revenues are proposed to decrease by (\$4,020) due to:

- Decrease of (\$4,020) in net actual tax revenue

OPC Millage Fund expenditures are proposed to decrease by (\$4,020) due to:

- Decrease of (\$4,020) in Transfers-Out OPC to balance

The decrease in revenues less the decrease in expenditures has no net impact on fund balance.

### **402 – Fire Capital Fund**

Fire Capital Fund revenues are proposed to increase by +\$580,850 due to:

- Increase of +\$580,850 in the transfer in from 206 – Fire Operating Fund

The increase in revenues will have a net impact on fund balance of +\$580,850.

### **403 – Pathway Construction Fund**

Pathway Construction Fund revenues are proposed to decrease by (\$38,440) due to:

- Decrease of (\$38,440) transferred in from 214 – Pathway Maintenance Fund to set Pathway Maintenance fund balance at 25% of annual operating expenditures per Fund Balance Policy

The decrease in revenues will have a net impact on fund balance of (\$38,440).

### **420 – Capital Improvement Fund**

Capital Improvement Fund revenues are proposed to increase by +\$1,051,180 due to:

- Increase of +\$1,051,180 in Transfer In from General Fund to set General Fund balance at 50% of annual expenditures per Fund Balance Policy

Capital Improvement Fund expenditures are proposed to increase by +\$847,970 due to:

- Decrease of (\$30,000) in capital projects:

Capital Improvement Fund Project Change Summary			
Project Title	2026 Adopted Budget	2nd Qtr Amendment	2026 Amended Budget
Plan Review Table	\$ 30,000	\$ (30,000)	\$ -
All Other Capital Improvement Projects	\$ 85,000	\$ -	\$ 85,000
<b>Capital Project Total</b>	<b>\$ 115,000</b>	<b>\$ (30,000)</b>	<b>\$ 85,000</b>

- Increase of +\$877,970 in Transfers-Out:
  - Increase of +\$142,480 in Transfers-Out to the Water Resources Fund for streambank stabilization projects
  - Decrease of (\$1,583,220) in Transfers-Out to the Water & Sewer Capital Fund for DPS Garage HVAC projects
  - Increase of +\$2,318,710 in Transfers-Out to the Facilities Fund for various projects
    - Includes \$507,050 from the SAVER Reserve

The increase in revenues less the increase in expenditures will have a net impact on fund balance of +\$203,210.

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**510 – Sanitary Sewer Division**

Sanitary Sewer Division revenues are proposed to increase by +\$198,010 due to:

- Increase of +\$198,010 in various charges for services

Sanitary Sewer Division expenses are proposed to decrease by (\$1,308,590) due to:

- Decrease of (\$13,840) in operating expenses
  - Primarily due to salary updates, professional services, and maintenance of equipment and software
- Decrease of (\$1,294,750) in Transfers-Out:
  - Decrease of (\$831,180) to the W&S Capital Fund for prior year (FY 2025) capital and lateral fees and a reduction in capital replacement charges
  - Decrease of (\$463,570) to the W&S Debt Fund due to OCWRC allocating new debt service charges as part of the sanitary sewer rate moving forward

The increase in revenues less the decrease in expenses will have a net impact on retained earnings of +\$1,506,600.

**530 – Water Division**

Water Division revenues are proposed to increase by +\$198,260 due to:

- Increase of +\$198,260 in various charges for services

Water Division expenses are proposed to decrease by (\$26,570) due to:

- Decrease of (\$22,020) in operating expenses
  - Primarily due to salary updates, professional services, and software maintenance
- Decrease of (\$4,550) in Transfers-Out:
  - Decrease of (\$4,550) to the W&S Capital Fund for prior year (FY 2025) capital and lateral fees and a reduction in capital replacement charges

The increase in revenues less the decrease in expenses will have a net impact on retained earnings of +\$224,830.

**593 – Water & Sewer Capital Fund**

Water & Sewer Capital Fund revenues are proposed to decrease by (\$2,418,950) due to:

- Decrease of (\$831,180) in Transfer-In from the Sanitary Sewer Division prior year (FY 2025) capital and lateral fees and a reduction in capital replacement charges
- Decrease of (\$4,550) in Transfer-In from the Water Division prior year (FY 2025) capital and lateral fees and a reduction in capital replacement charges
- Decrease of (\$1,583,220) in Transfer-In from the Capital Improvement Fund for the DPS Garage HVAC projects

Water & Sewer Capital Fund expenses are proposed to decrease by (\$1,260,320) due to:

- Increase of +\$386,600 in operating expenses
  - Primarily due to reclassifying WS-12C: PRV 10, 23, 24 removal from capital to professional services
- Decrease of (\$1,646,920) in capital projects including:

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Water & Sewer Capital Fund Project Change Summary			
Project Title	2026 Adopted Budget	2nd Qtr Amendmdent	2026 Amended Budget
WS-12C: PRV 10, 23, 24 Removal	\$ 386,600	\$ (386,600)	\$ -
WS-69: Rochester Road WM Replacement	\$ 316,770	\$ (152,520)	\$ 164,250
Rochester Road Sanitary Sewer Rehabilitation	\$ -	\$ 67,000	\$ 67,000
Dutton Road WM Replacement	\$ 1,006,250	\$ 65,000	\$ 1,071,250
WS-20B: E Nawakwa WM Replacement PE	\$ 35,000	\$ (35,000)	\$ -
WS-23B: University Hills WM Replacement	\$ 4,777,220	\$ (375,000)	\$ 4,402,220
WS-43: Henry Ford WM Improvements	\$ 1,257,820	\$ 835,360	\$ 2,093,180
WS-42: Bellbrook WM Replacement PE	\$ 81,940	\$ (81,940)	\$ -
DPS Garage HVAC Phase I	\$ 1,211,390	\$ (300,910)	\$ 910,480
DPS Garage HVAC Phase II	\$ 1,282,310	\$ (1,282,310)	\$ -
All Other Water & Sewer Capital Projects	\$ 5,716,590	\$ -	\$ 5,716,590
<b>Capital Project Total</b>	<b>\$ 16,071,890</b>	<b>\$ (1,646,920)</b>	<b>\$ 14,424,970</b>

The decrease in revenues less the decrease in expenses will have a net impact on retained earnings of (\$1,158,630).

**595 – Water & Sewer Debt Fund**

Water & Sewer Debt Fund revenues are proposed to decrease by (\$463,570) due to:

- Decrease of (\$463,570) in Transfer-In from the Sanitary Sewer Division due to OCWRC allocating new debt service charges as part of the sanitary sewer rate moving forward

Water & Sewer Debt Fund expenses are proposed to decrease by (\$463,570) due to:

- Decrease of (\$463,570) for the principal and interest of the OMI 2026 Lining due to OCWRC allocating new debt service charges as part of the sanitary sewer rate moving forward

The decrease in revenues less the decrease in expenses will have no impact on retained earnings.

**631 - Facilities Fund**

Facilities Fund revenues are proposed to increase by +\$2,318,710 due to:

- Increase of +\$2,318,710 in Transfer-In from Capital Improvement Fund for various City projects

Facilities Fund expenses are proposed to increase by +\$3,293,750 due to:

- Increase of +\$11,700 in operating expenses
  - Primarily due to operating equipment, professional services, and utilities
- Increase of +\$3,282,050 in capital projects:

Facilities Fund Project Change Summary			
Project Title	2026 Adopted Budget	2nd Qtr Amendmdent	2026 Amended Budget
884 N Adams Land Purchase	\$ -	\$ 775,000	\$ 775,000
PK-14: Nowicki Park	\$ 14,500,000	\$ 2,507,050	\$ 17,007,050
All Other Facilities Capital Projects	\$ 7,471,880		\$ 7,471,880
<b>Capital Project Total</b>	<b>\$ 21,971,880</b>	<b>\$ 3,282,050</b>	<b>\$ 25,253,930</b>

The increase in revenues less the increase in expenses will have a net impact on retained earnings of (\$975,040).

**636– MIS Fund**

MIS Fund expenses are proposed to decrease by (\$33,000) due to:

- Decrease of (\$33,000) in operating expenses

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The decrease in expenses will have a net impact on retained earnings of +\$33,000.

**661 - Fleet Fund**

Fleet Fund revenues are proposed to decrease by (\$20,000) due to:

- Decrease of (\$20,000) for charges for services

Fleet Fund expenses are proposed to decrease by (\$859,760) due to:

- Increase of +\$19,560 in operating expenses
  - Primarily due to salary updates
- Decrease of (\$879,320) in capital equipment:

Fleet Fund Project Change Summary			
Project Title	2026 Adopted Budget	2nd Qtr Amendment	2026 Amended Budget
39-230: Equipment Trailer [CERT]	\$ 23,790	\$ (23,790)	\$ -
39-169: Excavator/Integrated Tool	\$ 270,850	\$ (270,850)	\$ -
40-7126 Utility Vehicle	\$ 14,060	\$ (14,060)	\$ -
40-6185 Dump Truck Body Insert [PKS]	\$ 19,500	\$ (19,500)	\$ -
Mower Attachment for Trackless Tractor	\$ -	\$ 22,000	\$ 22,000
39-218 Equipment Trailer [DPS]	\$ 61,200	\$ (61,200)	\$ -
39-327 Crash Attenuator	\$ 37,960	\$ (37,960)	\$ -
40-5907 Pressure Washer	\$ 15,250	\$ (15,250)	\$ -
40-6134 Dump Body Insert	\$ 15,500	\$ (15,500)	\$ -
Utility Vehicle [Cemetery]	\$ -	\$ 15,500	\$ 15,500
Portable Sign Trailer x2	\$ 28,600	\$ (28,600)	\$ -
39-605 Pickup 4wd w/Plow	\$ 52,580	\$ (52,580)	\$ -
39-561 Sport Utility 4wd	\$ 48,000	\$ (48,000)	\$ -
39-597 Passenger Vehicle [Bldg]	\$ 44,850	\$ (44,850)	\$ -
39-606 Pickup 4wd w/Plow	\$ 53,400	\$ (53,400)	\$ -
39-015: Fleet Truck	\$ 87,700	\$ (87,700)	\$ -
39-587 Pickup 4wd	\$ 50,000	\$ (50,000)	\$ -
39-586 Pickup 4wd	\$ 56,430	\$ (56,430)	\$ -
39-570 Cargo Van	\$ 37,400	\$ (37,400)	\$ -
39-563 Pickup 4wd	\$ 50,500	\$ (50,500)	\$ -
39-561 Sport Utility 4wd	\$ -	\$ 48,000	\$ 48,000
39-697 Stake Truck	\$ -	\$ 47,600	\$ 47,600
39-596 Passenger Vehicle	\$ 44,850	\$ (44,850)	\$ -
All Other Fleet Capital Projects	\$ 2,136,630		\$ 2,136,630
<b>Capital Project Total</b>	<b>\$ 3,149,050</b>	<b>\$ (879,320)</b>	<b>\$ 2,269,730</b>

The decrease in revenues less the decrease in expenses will have a net impact on retained earnings of +\$839,760.

**677 – Insurance Fund**

Insurance Fund revenues are proposed to increase by +\$228,640 due to:

- Increase of +\$228,640 in refunds for the City’s net asset distribution

The increase in revenue will have a net impact on retained earnings of +\$228,640.

**752 – Cemetery Trust Fund**

Cemetery Trust Fund revenues are proposed to decrease by (\$10,000) due to:

- Decrease of (\$10,000) in sales of niches as Columbarium is sold out

Cemetery Trust Fund expenditures are proposed to increase by +\$1,000 due to:

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- Increase of +\$1,000 in investment provider fees

The decrease in revenues less the increase in expenses will have a net impact on fund balance of (\$11,000).

**848 – LDFA Fund**

LDFA Fund revenues are proposed to increase by +\$155,830 due to:

- Increase of +\$155,830 in actual tax revenue and contributions

LDFA Fund expenditures are proposed to increase by +\$100,000 due to:

- Increase of +\$100,000 in operating expenses
  - Primarily due to increases in professional services

The increase in revenues less the increase in expenses will have a net impact on fund balance of +\$55,830.