City of Lakewood
Monthly Financial Report

General Fund
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
GENERAL FUND #101							
Balance - January 1st	**10,664,570**	**10,734,675**		**11,198,376**		**10,734,675**	**10,664,570**
Property Tax Revenue	**10,650,396**	**13,458,716**	**13,458,716**	**7,317,071**	**54%**	**7,198,412**	**5,765,209**
Real Estate & Public Utility	10,650,396	13,458,716	13,458,716	7,317,071	54%	7,198,412	5,765,209
Municipal Income Tax	**33,220,988**	**34,006,321**	**34,671,586**	**20,868,771**	**60%**	**20,364,436**	**19,481,934**
Individual	14,689,163	15,076,812	14,982,988	10,780,913	72%	10,471,481	9,899,444
Net Profit	2,016,219	1,792,854	2,025,837	1,271,444	63%	1,173,995	1,136,616
Withholding	16,515,606	17,136,655	17,662,761	8,816,414	50%	8,718,960	8,445,874
Other Local Taxes	**13,175**	**34,704**	**14,000**	**31,737**	**227%**	**4,613**	**5,230**
Hotel Taxes	13,175	34,704	14,000	31,737	227%	4,613	5,230
Licenses-Permits & Inspections	**1,668,926**	**2,111,782**	**1,575,671**	**518,917**	**33%**	**546,009**	**454,646**
Building Permits	757,972	1,206,119	650,000	355,969	55%	375,297	329,089
Contractor Licenses	132,675	132,112	126,941	75,715	60%	70,060	66,300
Housing License-Residential	233,455	240,390	255,025	31,100	12%	29,455	12,555
Housing License-Commercial	402,900	374,050	459,045	31,100	7%	20,830	9,975
Other	141,925	159,111	84,660	25,033	30%	50,366	36,728
Intergovernmental	**4,596,143**	**4,912,397**	**4,888,443**	**3,445,648**	**70%**	**2,614,465**	**2,353,814**
Grants	605,463	255,891	246,000	71,536	29%	251,989	404,189
Homestead	123,116	137,540	137,540	68,291	50%	69,123	61,032
Rollback	1,173,853	1,549,060	1,549,060	774,913	50%	775,121	586,810
Local Gov't Fund - State	246,162	277,823	322,520	175,779	55%	131,909	116,474
Local Gov't Fund - County	2,299,086	2,516,086	2,511,923	1,342,128	53%	1,224,350	1,110,496
Cigarette Tax - Ohio	1,426	-	1,400	-	0%	-	-
Liquor & Beer Permits	103,398	110,590	100,000	91,617	92%	96,566	65,922
Other	43,637	65,408	20,000	921,383	4607%	65,408	8,891
Charges for Services	**3,869,825**	**3,769,701**	**3,416,000**	**1,956,255**	**57%**	**1,875,580**	**2,025,221**
External Service Charges	**2,600,380**	**2,500,135**	**2,146,000**	**1,321,472**	**62%**	**1,240,797**	**1,390,498**
Title Searches	6,610	7,690	7,000	3,895	56%	3,300	2,960
Civil Service Charges	1,955	1,625	-	-		1,625	1,955
Towing Fees	50,160	50,087	44,000	27,700	63%	26,064	22,920
Fees - Cable TV (Cox)	351,044	320,279	300,000	152,928	51%	165,100	180,383
Refuse and Recycling	17,732	17,732	40,000	40,634	102%	17,732	17,732
Womens Club Pavilion	6,505	15,999	15,000	3,778	25%	14,031	(338)
Parking Fees	230,758	276,541	230,000	116,623	51%	139,482	146,971
Other	60,250	66,096	110,000	32,559	30%	36,676	32,251
EMS Transport, Vital Stats	1,832,066	1,693,455	1,400,000	943,356	67%	815,265	968,826
Internal Service/Cost Reimb	**1,269,445**	**1,269,566**	**1,270,000**	**634,783**	**50%**	**634,783**	**634,722**
Indirect Cost Reimbursement	1,269,445	1,269,566	1,270,000	634,783	50%	634,783	634,722
Interest	**3,844,771**	**4,131,935**	**2,650,000**	**2,095,999**	**79%**	**1,989,871**	**1,919,225**
Interest Earnings	3,844,771	4,131,935	2,650,000	2,095,999	79%	1,989,871	1,919,225
Municipal Court	**1,011,168**	**1,422,758**	**1,243,300**	**588,418**	**47%**	**707,935**	**471,090**
Court Fines	387,618	505,584	510,000	193,478	38%	269,899	184,845
Court Costs	613,115	903,701	725,000	388,487	54%	430,007	280,643
Witness Fees	146	106	1,000	1,125	113%	88	51
Special Fees	10,289	13,173	7,000	5,329	76%	7,684	5,551
All Other Revenue	**269,988**	**161,644**	**160,000**	**130,576**	**82%**	**63,469**	**13,968**
Special Assessments - Direct	13,484	18,252	15,000	16,212	108%	8,545	7,255
Donations & Contributions	42,194	18,982	5,000	11,230	225%	4,732	3,003
Asset Sales	203,775	113,923	125,000	91,283	73%	46,614	46
Recyclable & Scrap Mat Sales	10,536	8,726	15,000	5,934	40%	3,577	3,664
Operating Transfers - In	**462,000**	**460,000**	**500,000**	**1,550,000**	**105%**	**460,000**	**462,000**
Advances In	462,000	460,000	500,000	1,550,000	310%	460,000	462,000
Miscellaneous	**307,850**	**726,198**	**1,499,087**	**161,507**	**11%**	**425,655**	**137,765**
Miscellaneous Revenue	26,328	25,772	20,000	11,977	60%	411	15,598
Reimbursements	280,367	699,600	87	149,530	171874%	424,418	121,817
Registrar's Reimbursement	1,155	595	1,000	-	0%	595	350
Other	-	231	1,478,000	-	0%	231	-
Economic Development	-	-	-	-		-	-
Total Receipts	**59,915,230**	**65,196,155**	**64,076,803**	**38,664,900**	**60%**	**36,250,449**	**33,090,101**
Total Receipts and Balance	**70,579,800**	**75,930,830**	**64,076,803**	**49,863,276**		**46,985,124**	**43,754,671**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
GENERAL FUND EXPENDITURES							
General Government							
Council	**261,584**	**296,777**	**368,411**	**149,233**	**41%**	**132,944**	**130,952**
Personal Services	246,131	254,268	305,241	139,866	46%	124,686	123,549
Other Operations	15,453	42,509	63,170	9,367	15%	8,258	7,404
Encumbrances	-	-	-	11,886		**20,295**	-
Municipal Court	**1,883,654**	**1,992,010**	**2,322,741**	**1,019,660**	**44%**	**987,818**	**928,876**
Personal Services	1,664,145	1,850,156	2,100,841	959,008	46%	904,357	829,146
Other Operations	219,509	141,854	221,900	60,652	27%	83,461	99,730
Encumbrances	-	-	-	18,785		55,193	46,994
Civil Service	**146,996**	**124,365**	**191,903**	**111,379**	**58%**	**69,782**	**77,855**
Personal Services	107,434	110,228	115,703	56,496	49%	55,768	53,999
Other Operations	39,562	14,137	76,200	54,883	72%	14,013	23,857
Encumbrances	-	-	-	31,350		1,220	28,200
Mayor	**389,161**	**394,167**	**427,759**	**204,159**	**48%**	**197,609**	**238,208**
Personal Services	369,235	373,161	398,444	192,494	48%	185,394	226,881
Other Operations	19,926	21,006	29,315	11,664	40%	12,215	11,326
Encumbrances	-	-	-	0		-	**-**
Human Resources	**290,082**	**298,189**	**340,776**	**164,484**	**48%**	**155,105**	**153,417**
Personal Services	256,763	261,416	279,927	135,673	48%	132,741	129,415
Other Operations	33,319	36,772	60,849	28,811	47%	22,364	24,002
Encumbrances	-	-	-	20,230		22,278	21,489
Finance	**846,985**	**897,840**	**862,224**	**382,477**	**44%**	**434,425**	**408,854**
Personal Services	727,355	789,119	730,674	345,695	47%	363,264	331,658
Other Operations	119,630	108,721	131,550	36,782	28%	71,161	77,196
Encumbrances	-	-	-	40,330		18,225	1,000
Income Tax	**1,974,821**	**1,979,237**	**2,090,618**	**1,217,090**	**58%**	**1,230,354**	**1,112,829**
Personal Services	663,853	683,991	743,118	378,966	51%	380,713	339,405
Other Operations	269,677	314,849	447,500	202,148	45%	219,700	156,816
Refunds	1,041,291	980,397	900,000	635,975	71%	629,941	616,608
Encumbrances	23,000	-	-	170,949		121,843	150,266
Information Technology	**2,780,446**	**2,704,551**	**2,801,717**	**2,123,312**	**76%**	**1,939,881**	**1,482,427**
Personal Services	563,599	579,121	613,918	333,672	54%	292,123	283,709
Other Operations	2,216,847	2,125,430	2,187,799	1,789,640	82%	1,647,758	1,198,718
Encumbrances	2,036,000	-		3,746,921		1,720,728	1,635,064
General Administration	**6,146,248**	**8,004,363**	**3,481,300**	**1,670,018**	**48%**	**1,126,658**	**1,354,760**
Personal Services	183,738	219,878	266,000	55,709	21%	2,963	(6,628)
Other Operations	1,516,950	1,517,326	1,315,300	448,135	34%	458,915	585,561
Hospitalization	-	-	-	-		-	-
Workers Comp	-	-	-	-		-	-
Transfer Out	3,489,100	4,150,000	1,400,000	650,000	46%	325,000	400,000
Advance Out	460,000	1,550,000	500,000	-	0%	-	-
Reserve Balances							
Separation Pay	496,461	567,160	-	516,174		339,780	375,827
27th Pay	-	-	-	-		-	-
Budget Stabilization	-	-	-	-		-	-
Encumbrances	6,614,880	-	-	6,526,890		6,601,625	6,369,667
Law	**819,305**	**788,449**	**935,520**	**429,892**	**46%**	**399,729**	**405,553**
Personal Services	715,730	737,849	810,845	384,892	47%	367,436	358,073
Other Operations	103,575	50,600	124,675	45,001	36%	32,293	47,480
Encumbrances	-	-	-	4,287		13,748	92,230
Planning & Development	**1,271,121**	**1,045,456**	**783,042**	**515,633**	**66%**	**550,339**	**289,348**
Personal Services	468,191	538,868	725,192	317,568	44%	261,934	227,871
Other Operations	21,407	30,253	57,850	10,111	17%	5,677	9,709
Economic Development	781,523	476,335	-	187,954		282,727	51,768
Encumbrances	1,358,500	-	-	1,513,645		1,720,698	1,369,981
Community Relations	**265,253**	**260,589**	**307,389**	**130,176**	**42%**	**131,338**	**96,819**
Personal Services	215,572	220,738	240,884	116,414	48%	110,663	66,711
Other Operations	49,681	39,851	66,505	13,762	21%	20,675	30,108
Encumbrances	-	-		-		2,200	14,833
Vital Statistics	**497,878**	**601,498**	**654,361**	**331,156**	**51%**	**292,923**	**239,899**
Personal Services	121,710	183,649	183,697	90,753	49%	83,956	52,080
Other Operations	376,168	417,849	470,664	240,404	51%	208,968	187,819
Encumbrances	-	-	-	3,183		1,008	1,292
General Government Total	**17,573,535**	**19,387,492**	**15,567,760**	**8,448,669**	**54%**	**7,648,905**	**6,919,796**

General Fund
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Public Safety							
Police	**13,610,268**	**13,957,615**	**15,148,422**	**7,559,117**	**50%**	**7,428,918**	**7,269,197**
Personal Services	12,636,308	12,948,116	14,320,298	7,030,124	49%	6,868,854	6,674,081
Other Operations	973,961	1,009,498	828,124	528,992	64%	560,064	595,116
Encumbrances	37,765	-	-	39,202		164,609	8,884
Dispatch	**1,151,493**	**1,192,453**	**1,345,199**	**647,370**	**48%**	**594,002**	**570,797**
Personal Services	1,138,243	1,179,538	1,328,699	641,085	48%	586,437	564,052
Other Operations	13,250	12,915	16,500	6,285	38%	7,565	6,745
Encumbrances	-	-	-	8,715		7,435	8,765
Support of Prisoners	**267,380**	**312,124**	**425,381**	**185,515**	**44%**	**139,040**	**116,167**
Personal Services	144,260	175,746	262,981	117,569	45%	75,490	62,974
Other Operations	123,119	136,378	162,400	67,946	42%	63,550	53,193
Encumbrances	33,600	-	-	41,495		35,674	52,052
School Guards	**259,012**	**252,886**	**272,362**	**154,290**	**57%**	**158,260**	**153,632**
Personal Services	258,548	252,886	271,362	154,290	57%	158,260	153,632
Other Operations	464	-	1,000	-	0%	-	-
Encumbrances	-	-	-	-		-	-
Animal Control	**269,043**	**281,220**	**332,385**	**159,948**	**48%**	**135,640**	**127,305**
Personal Services	234,061	239,375	288,485	141,893	49%	115,970	111,488
Other Operations	34,982	41,845	43,900	18,055	41%	19,670	15,817
Encumbrances	-	-	-	-		-	-
Fire	**12,555,982**	**12,719,653**	**14,462,809**	**7,250,483**	**50%**	**6,463,434**	**6,561,661**
Personal Services	11,796,630	12,096,973	13,351,909	6,679,332	50%	6,011,969	6,123,079
Other Operations	759,352	622,681	1,110,900	571,151	51%	451,465	438,582
Encumbrances	137,700	-	-	382,884		184,909	130,176
Housing and Building	**1,620,488**	**1,798,784**	**1,971,607**	**887,676**	**45%**	**876,592**	**806,971**
Personal Services	1,449,570	1,488,299	1,606,157	757,226	47%	746,665	724,864
Other Operations	170,919	310,485	365,450	130,450	36%	129,927	82,107
Encumbrances	-	-	-	175,780		130,930	67,526
Total Public Safety	**29,733,666**	**30,514,736**	**33,958,165**	**16,844,400**	**50%**	**15,795,885**	**15,605,729**

General Fund
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Public Works							
Public Works Administration	**105,223**	**139,318**	**142,138**	**75,059**	**53%**	**74,452**	**85,161**
Personal Services	99,074	134,493	134,188	69,552	52%	72,256	81,706
Other Operations	6,149	4,826	7,950	5,507	69%	2,196	3,455
Encumbrances	-	-	-	-		-	365
Security	**186,963**	**178,879**	**197,819**	**72,703**	**37%**	**70,220**	**73,840**
Personal Services	186,963	178,879	197,819	72,703	37%	70,220	73,840
Parks	**3,045,359**	**3,146,942**	**3,554,318**	**1,627,921**	**46%**	**1,627,297**	**1,567,225**
Personal Services	2,008,569	2,084,229	2,264,318	1,105,034	49%	1,045,089	994,960
Other Operations	1,036,790	1,062,713	1,290,000	522,886	41%	582,208	572,265
Encumbrances	156,500	-	-	502,488		362,766	370,925
Band Concerts	**10,000**	**18,150**	**20,000**	**2,150**	**11%**	**9,450**	**3,200**
Personal Services	-	-	-	-		-	-
Other Operations	10,000	18,150	20,000	2,150	11%	9,450	3,200
Encumbrances	-	-	-	11,100		8,700	10,800
Museums	**12,292**	**7,252**	**37,800**	**3,540**	**9%**	**4,200**	**8,919**
Other Operations	12,292	7,252	37,800	3,540	9%	4,200	8,919
Encumbrances	-	-	-	1,713		1,940	2,209
July 4th Program	**97,165**	**93,808**	**137,599**	**27,100**	**20%**	**35,650**	**38,751**
Personal Services	22,201	25,979	38,099	-	0%	795	2,591
Other Operations	74,964	67,830	99,500	27,100	27%	34,855	36,160
Encumbrances	-	-	-	36,900		37,308	24,000
Tennis Courts	**311**	**984**	**1,000**	**306**	**31%**	**763**	**276**
Other Operations	311	984	1,000	306	31%	763	276
Encumbrances	-	-		-		-	-
Forestry	**749,603**	**727,117**	**870,489**	**345,685**	**40%**	**348,828**	**298,767**
Personal Services	466,911	432,806	463,313	221,565	48%	220,802	197,454
Other Operations	282,692	294,311	407,176	124,119	30%	128,026	101,313
Encumbrances	100,000	-	-	323,351		261,340	130,339
Refuse and Recycling	**4,283,766**	**4,390,757**	**5,168,571**	**2,052,361**	**40%**	**1,982,151**	**2,004,725**
Personal Services	2,668,192	2,766,722	2,947,696	1,423,660	48%	1,364,708	1,325,656
Other Operations	1,615,574	1,624,036	2,220,875	628,701	28%	617,443	679,069
Encumbrances	460,000	-	-	542,462		554,402	476,635
Fleet Management	**1,839,542**	**2,118,344**	**2,397,393**	**1,190,867**	**50%**	**982,073**	**988,629**
Personal Services	953,180	1,112,185	1,227,493	590,175	48%	506,917	469,658
Other Operations	886,362	1,006,159	1,169,900	600,692	51%	475,156	518,971
Encumbrances	169,700	-	-	846,023		687,378	654,820
Engineering	**192,834**	**190,238**	**268,445**	**167,517**	**62%**	**95,116**	**102,560**
Personal Services	173,407	177,937	212,970	147,249	69%	87,805	87,974
Other Operations	19,426	12,301	55,475	20,268	37%	7,312	14,586
Encumbrances	-	-	-	6,713		-	1,422
Street Lighting	**589,261**	**616,098**	**650,000**	**288,514**	**44%**	**310,376**	**289,667**
Other Operations	589,261	616,098	650,000	288,514	44%	310,376	289,667
Encumbrances							
Total Public Works	**11,112,319**	**11,627,888**	**13,445,572**	**5,853,723**	**44%**	**5,540,575**	**5,461,720**

City of Lakewood
Monthly Financial Report

General Fund
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Human Services							
Human Services Administration	**368,373**	**402,282**	**442,536**	**222,441**	**50%**	**208,287**	**186,257**
Personal Services	338,926	356,740	365,031	187,499	51%	186,619	168,968
Other Operations	29,447	45,541	77,505	34,942	45%	21,669	17,289
Encumbrances	-	-	-	22,826		1,200	-
Early Childhood	**103,512**	**107,938**	**116,748**	**91,425**	**78%**	**53,187**	**51,785**
Personal Services	103,075	105,548	111,348	53,713	48%	52,810	51,585
Other Operations	437	2,390	5,400	37,712	698%	377	201
Encumbrances	-	-	-	-		-	-
Youth Services	**386,263**	**364,998**	**528,850**	**176,431**	**33%**	**205,764**	**191,148**
Personal Services	385,201	364,426	527,050	176,093	33%	205,425	190,368
Other Operations	1,061	571	1,800	339	19%	339	780
Encumbrances	-	-	-	-		-	-
Total Human Services	**858,148**	**875,218**	**1,088,134**	**490,298**	**45%**	**467,238**	**429,190**
Total General Fund Expenditures							
Total Disbursements	**59,277,667**	**62,405,333**	**64,059,631**	**31,637,090**	**49%**	**29,452,604**	**28,416,436**
Cash Balance	**11,302,132**	**13,525,496**		**18,226,186**		**17,532,520**	**15,338,236**
Less: Encumbrances	**11,127,645**	**13,454,765**		**15,067,587**		**12,748,921**	**11,734,267**
Adjustments	**10,560,187**	**11,127,645**		**13,454,765**		**11,127,645**	**10,560,187**
Unencumbered Balance	**10,734,675**	**11,198,376**		**16,613,364**		**15,911,244**	**14,164,156**

Special Revenue Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
State Highway Improvement Fund #201							
Balance - January 1st	**147,111**	**218,156**		**123,365**		**218,156**	**147,111**
Revenues	**196,780**	**204,197**	**197,000**	**100,677**	**51%**	**98,982**	**96,613**
Gasoline Excise Tax	156,452	163,381	155,000	79,886	52%	78,021	75,812
Motor Vehicle License Tax	40,328	40,816	42,000	20,791	50%	20,962	20,801
Total Receipts and Balance	**343,891**	**422,352**	**197,000**	**224,042**		**317,138**	**243,724**
Expenditures	**125,735**	**298,987**	**230,000**	**238,788**	**104%**	**250,987**	**50,181**
Other Operations (ROAD SALT)	125,735	298,987	230,000	238,788	104%	250,987	50,181
Total Disbursements	**125,735**	**298,987**	**230,000**	**238,788**	**104%**	**250,987**	**50,181**
Cash Balance	218,156	123,365		(14,746)		66,150	193,543
Less: Encumbrances	0	0		-		-	-
Unencumbered Balance	**218,156**	**123,365**		**(14,746)**		**66,150**	**193,543**
SCMR Fund #211							
Balance - January 1st	**967,221**	**480,463**		**1,131,188**		**480,463**	**967,221**
Revenues	**2,506,269**	**2,710,213**	**2,545,000**	**1,241,682**	**49%**	**1,220,779**	**1,197,172**
Gasoline Excise Tax	1,929,576	2,015,031	1,950,000	985,262	51%	962,253	935,019
State Motor Vehicle License Tax	497,382	503,395	535,000	256,420	48%	258,525	256,542
Sidewalk Repairs	10,099	111	10,000	0	0%	0	5,611
Other	69,213	191,677	50,000	0	0%	0	-
Other Financing Sources	**-**	**950,000**	**-**	**-**	**0%**	**-**	**-**
Transfer (General Fund)		950,000	0	0			
Total Receipts and Balance	**3,473,489**	**4,140,676**	**2,545,000**	**2,372,870**		**1,701,242**	**2,164,393**
Expenditures	**2,993,026**	**3,009,488**	**3,451,341**	**1,209,953**	**35%**	**1,229,992**	**1,311,760**
Personal Services	1,956,944	2,014,266	2,170,016	1,025,513	47%	1,016,153	968,146
Other Operations	1,036,083	995,222	1,281,325	184,440	14%	213,839	343,614
Total Disbursements	**2,993,026**	**3,009,488**	**3,451,341**	**1,209,953**	**35%**	**1,229,992**	**1,311,760**
Cash Balance	480,463	1,131,188		1,162,917		471,250	852,633
Less: Encumbrances				1,100,459		777,918	803,687
Unencumbered Balance	**480,463**	**1,131,188**		**62,459**		**(306,669)**	**48,945**
Litter Control Grant Fund #212							
Balance - January 1st	**25,899**	**31,899**		**32,749**		**31,899**	**25,899**
Revenues	**6,000**	**5,850**	**5,000**	**-**	**0%**	**-**	**-**
Intergovernmental	6,000	5,850	5,000	-	0%	-	-
Total Receipts and Balance	**31,899**	**37,749**	**5,000**	**32,749**		**31,899**	**25,899**
Expenditures	**-**	**5,000**	**5,000**	**1,250**	**25%**	**0**	**-**
Other Operations	-	5,000	5,000	1,250	25%	0	-
Total Disbursements	**-**	**5,000**	**5,000**	**1,250**	**25%**	**0**	**-**
Cash Balance	31,899	32,749		31,499		31,899	25,899
Less: Encumbrances	-	-		1,750		-	-
Unencumbered Balance	**31,899**	**32,749**		**29,749**		**31,899**	**25,899**
Community Festival Fund #213							
Balance - January 1st	**4,292**	**3,580**		**7,238**		**3,580**	**4,292**
Revenues	**4,000**	**4,000**	**5,000**	**-**	**0%**	**-**	**-**
Donations and Contributions	4,000	4,000	5,000	-	0%	-	-
Total Receipts and Balance	**8,292**	**7,580**	**5,000**	**7,238**		**3,580**	**4,292**
Expenditures	**4,712**	**342**	**4,618**	**-**	**0%**	**-**	**-**
Personal Services	4,712	342	4,618	-	0%	-	-
Total Disbursements	**4,712**	**342**	**4,618**	**-**	**0%**	**-**	**-**
Cash Balance	3,580	7,238		7,238		3,580	4,292
Less: Encumbrances	-	-		0		0	-
	3,580	**7,238**		**7,238**		**3,580**	**4,292**

Special Revenue Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

Police Pension Fund #220

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Balance - January 1st	**1,596,288**	**1,921,780**		**2,752,574**		**1,921,780**	**1,596,288**
Revenues	**2,210,011**	**2,801,479**	**2,801,447**	**1,505,403**	**54%**	**1,487,660**	**1,260,427**
Real Estate & Public Utility	1,970,106	2,489,507	2,489,475	1,349,140	54%	1,331,500	1,140,593
Tangible Personal Property	-	-	-	-		-	-
Homestead	22,773	25,441	25,441	12,632	50%	12,786	11,289
Rollback	217,132	286,531	286,531	143,631	50%	143,375	108,545
CAT Tax	-	-	-	-		-	-
Total Receipts and Balance	**3,806,299**	**4,723,259**	**2,801,447**	**4,257,977**		**3,409,441**	**2,856,715**
Expenditures	**1,884,519**	**1,970,685**	**2,531,771**	**1,056,793**	**42%**	**1,021,201**	**982,338**
Employers Share	1,884,519	1,970,685	2,531,771	1,056,793	42%	1,021,201	982,338
Total Disbursements	**1,884,519**	**1,970,685**	**2,531,771**	**1,056,793**	**42%**	**1,021,201**	**982,338**
Cash Balance	1,921,780	2,752,574		3,201,184		2,388,240	1,874,377
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**1,921,780**	**2,752,574**		**3,201,184**		**2,388,240**	**1,874,377**

Fire Pension Fund #221

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Balance - January 1st	**1,949,151**	**2,136,964**		**2,846,311**		**2,136,964**	**1,949,151**
Revenues	**2,320,488**	**2,941,551**	**2,941,517**	**1,580,690**	**54%**	**1,562,042**	**1,326,222**
Real Estate & Public Utility	2,068,590	2,613,981	2,613,947	1,416,612	54%	1,398,074	1,200,398
Tangible Personal Property	-	-	-	-		-	-
Homestead	23,912	26,713	26,713	13,264	50%	13,425	11,854
Rollback	227,987	300,857	300,857	150,815	50%	150,543	113,971
CAT Tax	-	-	-	-		-	-
Total Receipts and Balance	**4,269,639**	**5,078,515**	**2,941,517**	**4,427,000**		**3,699,006**	**3,275,373**
Expenditures	**2,132,675**	**2,232,204**	**2,909,055**	**1,215,676**	**42%**	**1,155,427**	**1,096,722**
Employers Share	2,132,675	2,232,204	2,909,055	1,215,676	42%	1,155,427	1,096,722
Total Disbursements	**2,132,675**	**2,232,204**	**2,909,055**	**1,215,676**	**42%**	**1,155,427**	**1,096,722**
Cash Balance	2,136,964	2,846,311		3,211,324		2,543,580	2,178,652
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**2,136,964**	**2,846,311**		**3,211,324**		**2,543,580**	**2,178,652**

Law Enforcement Trust Fund #222

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Balance - January 1st	**19,695**	**98,838**		**401,028**		**98,838**	**19,695**
Revenues	**175,132**	**401,945**	**150,144**	**129,595**	**86%**	**201,759**	**140,212**
Federal & State	22,522	176,597	27,644	(1,674)	-6%	2,933	10,900
Special Fees	748	824	2,500	-	0%	824	371
Sale of Assets	4,891	25,102	10,000	-	0%	24,981	178
Other	146,971	199,423	110,000	131,269	119%	173,022	128,763
Total Receipts and Balance	**194,827**	**500,782**	**150,144**	**530,623**		**300,597**	**159,907**
Expenditures	**95,989**	**99,754**	**100,450**	**41,254**	**41%**	**51,293**	**37,726**
Personal Services	-	-	-	-		-	-
Other Operations	95,989	99,754	100,450	41,254	41%	51,293	37,726
Transfer (Bureau of Justice Grant Fund)							
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**95,989**	**99,754**	**100,450**	**41,254**	**41%**	**51,293**	**37,726**
Cash Balance	98,838	401,028		489,369		249,304	122,181
Less: Encumbrances		-		21,742			
Unencumbered Balance	**98,838**	**401,028**		**467,627**		**249,304**	**122,181**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Drug Enforcement Fund #223							
Balance - January 1st	**16,278**	**11,957**		**12,484**		**11,957**	**16,278**
Revenues							
Fines & Forfeitures	**475**	**527**	**2,000**	**2,050**	103%	427	425
Total Receipts and Balance	**16,753**	**12,484**	**2,000**	**14,534**		**12,384**	**16,703**
Expenditures	**4,797**	**-**	**8,000**	**1,699**		**-**	**3,911**
Other Operations & Maintenance	4,797	-	8,000	1,699		0	3,911
Capital Outlay							
Transfers Out							
Total Disbursements	**4,797**	**-**	**8,000**	**1,699**		**-**	**3,911**
Cash Balance	11,956	12,484		12,835		12,384	12,792
Less: Encumbrances							
Unencumbered Balance	**11,956**	**12,484**		**12,835**		**12,384**	**12,792**
Federal Forfeiture Fund #225							
Balance - January 1st	**98,677**	**72,354**		**122,202**		**72,354**	**98,677**
Revenues	**4,068**	**49,848**	**16,000**	**3,797**	**24%**	**44,597**	**1,377**
Intergovernmental	1,398	44,334	15,000	1,674	11%	43,259	-
Special Fees / Advance In	-	-	-	-		-	-
Miscellaneous	2,670	5,514	1,000	2,123	212%	1,338	1,377
Total Receipts and Balance	**102,745**	**122,202**	**16,000**	**125,998**		**116,951**	**100,054**
Expenditures	**30,391**	**-**	**50,000**	**-**	**0%**	**0**	**19,509**
Capital Outlay	30,391	-	50,000	-	0%	0	19,509
Total Disbursements	**30,391**	**-**	**50,000**	**-**	**0%**	**0**	**19,509**
Cash Balance	72,354	122,202		125,998		116,951	80,545
Less: Encumbrances	-	-		-		-	713
Unencumbered Balance	**72,354**	**122,202**		**125,998**		**116,951**	**79,832**
D.A.R.E. Fund #226							
Balance - January 1st	**27,522**	**21,873**		**21,664**		**21,873**	**27,522**
Revenues	**3,046**	**4,764**	**3,000**	**7,193**	**240%**	**3,611**	**1,017**
Intergovernmental	3,046	-	-	-		-	1,017
Transfers In	-	-	-	-		-	-
Reimbursements		4,764	3,000	7,193		3,611	
Total Receipts and Balance	**30,568**	**26,636**	**3,000**	**28,857**		**25,484**	**28,539**
Expenditures	**8,695**	**4,973**	**10,000**	**4,588**	**46%**	**4,973**	**5,675**
Other Operations	8,695	4,973	10,000	4,588	46%	4,973	5,675
Total Disbursements	**8,695**	**4,973**	**10,000**	**4,588**	**46%**	**4,973**	**5,675**
Cash Balance	21,873	21,664		24,269		20,511	22,864
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**21,873**	**21,664**		**24,269**		**20,511**	**22,864**
IDAT Fund #230							
Balance - January 1st	**183,672**	**190,824**		**185,893**		**190,824**	**183,672**
Revenues	**11,392**	**3,729**	**10,000**	**5,020**	**50%**	**3,524**	**6,445**
State	6,350	1,449	5,000	4,810	96%	1,449	4,203
Court Special Fees	5,042	2,280	5,000	210	4%	2,075	2,242
Total Receipts and Balance	**195,064**	**194,553**	**10,000**	**190,913**		**194,348**	**190,117**
Expenditures	**4,240**	**8,660**	**60,000**	**150**	**0%**	**1,600**	**2,000**
Other Operations	4,240	8,660	60,000	150	0%	1,600	2,000
Total Disbursements	**4,240**	**8,660**	**60,000**	**150**	**0%**	**1,600**	**2,000**
Cash Balance	190,824	185,893		190,763		192,748	188,117
Less: Encumbrances						1,900	650
Unencumbered Balance	**190,824**	**185,893**		**190,763**		**190,848**	**187,467**

Special Revenue Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Enforcement / Education Fund #231							
Balance - January 1st	**34,846**	**34,999**		**35,951**		**34,999**	**34,846**
Revenues	**1,479**	**1,046**	**2,500**	**348**	**14%**	**910**	**650**
Special Fees	1,479	1,046	2,400	348	15%	810	650
Reimbursements	-	-	100	-	0%	100	-
Total Receipts and Balance	**36,325**	**36,045**	**2,500**	**36,299**		**35,909**	**35,496**
Expenditures	**1,326**	**94**	**25,500**	**403**	**2%**	**27**	**1,326**
Other Operations	1,326	94	25,500	403	2%	27	1,326
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**1,326**	**94**	**25,500**	**403**	**2%**	**27**	**1,326**
Cash Balance	34,999	35,951		35,897		35,882	34,170
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**34,999**	**35,951**		**35,897**		**35,882**	**34,170**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Political Subdivision Fund #232							
Balance - January 1st	**20,842**	**20,942**		**21,599**		**20,942**	**20,842**
Revenues	**100**	**657**	**450**	**-**	**0%**	**50**	**50**
Special Fees	100	657	450	-	0%	50	50
Total Receipts and Balance	**20,942**	**21,599**	**450**	**21,599**		**20,992**	**20,892**
Expenditures	**-**	**-**	**10,000**	**-**	**0%**	**-**	**-**
Other Operations	-	-	10,000	-	0%	-	-
Total Disbursements	**-**	**-**	**10,000**	**-**	**0%**	**-**	**-**
Cash Balance	20,942	21,599		21,599		20,992	20,892
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**20,942**	**21,599**		**21,599**		**20,992**	**20,892**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Computer Maintenance Fund #234							
Balance - January 1st	**112,208**	**154,728**		**217,624**		**154,728**	**112,208**
Revenues	**59,575**	**71,270**	**50,000**	**27,017**	**54%**	**37,292**	**27,663**
Court Special Fees	59,575	71,270	50,000	27,017	54%	37,292	27,663
Total Receipts and Balance	**171,783**	**225,998**	**50,000**	**244,641**		**192,020**	**139,871**
Expenditures	**17,055**	**8,374**	**50,000**	**10,580**	**21%**	**6,514**	**7,743**
Other Operations	17,055	8,374	50,000	10,580	21%	6,514	7,743
Total Disbursements	**17,055**	**8,374**	**50,000**	**10,580**	**21%**	**6,514**	**7,743**
Cash Balance	154,728	217,624		234,061		185,506	132,129
Less: Encumbrances	-			2,250		2,250	750
Unencumbered Balance	**154,728**	**217,624**		**231,811**		**183,256**	**131,379**

Special Revenue Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Court Special Projects Fund #235							
Balance - January 1st	**197,791**	**224,975**		**207,381**		**224,975**	**197,791**
Revenues	**218,201**	**213,411**	**70,000**	**38,429**	**55%**	**166,440**	**182,064**
Court Special Fees	218,201	213,411	70,000	38,429	55%	166,440	182,064
Total Receipts and Balance	**415,992**	**438,386**	**70,000**	**245,810**		**391,415**	**379,855**
Expenditures	**191,017**	**231,005**	**100,000**	**49,425**	**49%**	**43,633**	**27,308**
Personal Services	23,690	27,001	-	-		13,553	11,919
Other Operations	167,327	204,004	100,000	49,425	49%	30,079	15,389
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**191,017**	**231,005**	**100,000**	**49,425**	**49%**	**43,633**	**27,308**
Cash Balance	224,975	207,381		196,386		347,782	352,547
Less: Encumbrances	-			20,675		5,500	-
Unencumbered Balance	**224,975**	**207,381**		**175,710**		**342,282**	**352,547**
Court Probation Services #236							
Balance - January 1st	**156,083**	**165,520**		**174,002**		**165,520**	**156,083**
Revenues	**17,485**	**22,406**	**18,500**	**9,010**	**49%**	**11,269**	**7,357**
Court Special Fees	17,485	22,406	18,500	9,010	49%	11,269	7,357
Total Receipts and Balance	**173,568**	**187,926**	**18,500**	**183,012**		**176,789**	**163,440**
Expenditures	**8,047**	**13,923**	**43,000**	**10,049**	**23%**	**7,614**	**4,670**
Personal Services	-	-	-	-		-	-
Other Operations	8,047	13,923	43,000	10,049	23%	7,614	4,670
Total Disbursements	**8,047**	**13,923**	**43,000**	**10,049**	**23%**	**7,614**	**4,670**
Cash Balance	165,521	174,002		172,963		169,175	158,770
Less: Encumbrances				3,600		7,025	8,775
Unencumbered Balance	**165,521**	**174,002**		**169,363**		**162,150**	**149,995**
IDIAM #237							
Balance - January 1st	**166,875**	**154,522**		**149,826**		**154,522**	**166,875**
Revenues	**6,735**	**11,179**	**9,000**	**3,845**	**100%**	**4,943**	**3,596**
Court Special Fees	6,735	11,179	9,000	3,845	100%	4,943	3,596
Total Receipts and Balance	**173,610**	**165,701**	**9,000**	**153,671**		**159,465**	**170,471**
Expenditures	**19,088**	**15,875**	**61,000**	**7,308**	**100%**	**5,813**	**9,370**
Other Operations	19,088	15,875	61,000	7,308	100%	5,813	9,370
Total Disbursements	**19,088**	**15,875**	**61,000**	**7,308**	**100%**	**5,813**	**9,370**
Cash Balance	154,522	149,826		146,363		153,652	161,101
Less: Encumbrances				12,326		13,419	2,869
Unencumbered Balance	**154,522**	**149,826**		**134,037**		**140,233**	**158,232**

City of Lakewood
Monthly Financial Report

Special Revenue Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

CDBG Fund #240	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Balance - January 1st	**254,696**	**258,268**		**268,708**		**258,268**	**254,696**
Revenues	**2,199,332**	**2,403,083**	**3,390,000**	**46,098**	**1%**	**51,214**	**161,212**
CDBG	1,935,099	2,134,934	3,090,000	-	0%	51,214	32,017
Program Income	179,233	118,148	150,000	46,098	31%	-	129,195
E.D. Fund Loan Repayment	-	-	-	-		-	-
PR Program Income	-	-	-	-		-	-
Advance In	85,000	150,000	150,000	-	0%	-	-
Total Receipts and Balance	**2,454,028**	**2,661,351**	**3,390,000**	**314,807**		**309,482**	**415,908**
Expenditures							
Housing and Building	**83,482**	**77,297**	**91,992**	**40,773**	**44%**	**38,595**	**43,031**
Personal Services	80,335	73,648	86,588	38,223	44%	36,700	41,443
Other Operations	3,147	3,650	5,404	2,550	47%	1,895	1,588
Capital Programs	**708,793**	**909,303**	**1,002,695**	**56,120**	**6%**	**120,445**	**20,873**
Capital Outlay	708,793	909,303	1,002,695	56,120	6%	120,445	20,873
Aging	**16,430**	**-**	**69,570**	**21,253**	**31%**	**-**	**1,139**
Personal Services	16,430	-	69,570	21,253	31%	-	1,139
Nuisance Rehab	**-**	**-**	**-**	**-**		**-**	**2,243**
Personal Services	-	-	-	-		-	2,243
Other Operations	-	-	-	-		-	-
Early Childhood	**41,554**	**40,942**	**57,730**	**22,319**	**39%**	**20,284**	**24,128**
Personal Services	-	-	-	-		-	-
Other Operations	41,554	40,942	57,730	22,319	39%	20,284	24,128
Home Buyer Assistance	**-**	**-**	**-**	**-**		**-**	**-**
Other Operations	-	-	-	-		-	-
Community Development	**379,812**	**344,292**	**354,672**	**163,975**	**46%**	**173,390**	**165,728**
Personal Services	347,405	303,165	299,318	157,976	53%	158,973	155,512
Other Operations	32,406	41,128	55,354	5,999	11%	14,417	10,215
LMI Housing Rehab Loans	**144,926**	**157,708**	**292,616**	**65,533**	**22%**	**65,105**	**47,925**
Personal Services	20,326	20,875	25,940	10,256	40%	10,752	10,569
Other Operations	124,600	136,833	266,676	55,276	21%	54,353	37,356
Store Front Renovation	**214,342**	**71,467**	**217,622**	**44,835**	**21%**	**37,600**	**22,110**
Personal Services	13,555	14,682	23,090	8,149	35%	7,293	6,754
Other Operations	200,787	56,785	194,532	36,685	19%	30,308	15,356
RAMP	**143,684**	**136,852**	**228,153**	**47,847**	**21%**	**35,080**	**45,394**
Personal Services	21,976	22,844	28,863	8,864	31%	11,404	8,727
Other Operations	121,708	114,008	199,290	38,984	20%	23,676	36,667
LCSC - Employment Services	**-**	**-**	**-**	**-**		**-**	**-**
Other Operations	-	-	-	-		-	-
Home Improvement Grant	**3,500**	**12,818**	**-**	**-**		**-**	**3,500**
Other Operations	3,500	12,818	-	-		-	3,500
LCSC-LMI Case Management	**20,967**	**32,346**	**31,282**	**18,275**	**58%**	**17,387**	**7,091**
Other Operations	20,967	32,346	31,282	18,275	58%	17,387	7,091
Other Operations & Maintenance	-	-	-	-		-	-
NCH-Health Services	**25,667**	**25,499**	**23,618**	**-**	**0%**	**-**	**-**
Other Operations	25,667	25,499	23,618	-	0%	-	-
Economic Development	**58,190**	**5,024**	**174,248**	**2,583**	**1%**	**2,508**	**55,748**
Personal Services	8,190	5,024	9,236	2,583	28%	2,508	5,748
Other Operations	50,000	-	165,012	-	0%	-	50,000
Community Environment	**-**	**12,488**	**2,512**	**-**		**-**	**-**
Other Operations	-	12,488	2,512	-		-	-
Climate Action Plan	**-**	**-**	**-**	**-**		**-**	**-**
Personal Services	-	-	-	-		-	-
Other Operations	-	-	-	-		-	-
Purchase Revitalization	**-**	**-**	**-**	**-**		**-**	**-**
Personal Services	-	-	-	-		-	-
Other Operations	-	-	-	-		-	-
LkwdAlive-HousingOutreach	**62,041**	**28,719**	**59,643**	**32,309**	**54%**	**14,360**	**36,377**
Other Operations	62,041	28,719	59,643	32,309	54%	14,360	36,377
Weatherization	**110,594**	**50,112**	**144,830**	**8,686**	**6%**	**25,487**	**29,010**
Other Operations	92,800	31,895	121,740	-	0%	16,394	20,283
Park Improvements	**-**	**234,667**	**155,980**	**2,634**	**2%**	**96,065**	**-**
Capital Outlay	-	234,667	155,980	2,634	2%	96,065	-
LCSC - Food Pantry	**93,427**	**88,711**	**81,045**	**70,128**	**87%**	**57,495**	**40,969**
Other Operations	93,427	88,711	81,045	70,128	87%	57,495	40,969
DVC- Advocacy for Lkwd Victims	**18,291**	**18,904**	**19,181**	**9,451**	**49%**	**10,816**	**10,504**
Other Operations	18,291	18,904	19,181	9,451	49%	10,816	10,504
Demolition	**2,624**	**-**	**-**	**-**		**-**	**1,850**
Personal Services	2,624	-	-	-		-	1,850
Other Operations	-	-	-	-		-	-
HOME Administration	**26,586**	**27,816**	**32,957**	**13,445**	**41%**	**13,833**	**13,331**
Personal Services	26,468	27,470	28,863	13,445	47%	13,715	13,213
Other Operations	118	346	4,094	-	0%	118	118
LkwdAlive-Paint Rebate	**40,850**	**32,677**	**91,990**	**7,000**	**8%**	**3,500**	**-**
Other Operations	40,850	32,677	91,990	7,000	8%	3,500	-
Transfer Out	**-**	**85,000**	**150,000**	**150,000**	**100%**	**85,000**	**-**
Total Disbursements	**2,195,760**	**2,392,643**	**3,282,336**	**777,164**	**24%**	**816,951**	**570,951**
Cash Balance	258,268	268,708		(462,358)		(507,469)	(155,044)
Less: Encumbrances				1,556,130		1,356,528	2,537,360
Adjustments							
Unencumbered Balance	**258,268**	**268,708**		**(2,018,488)**		**(1,863,997)**	**(2,692,404)**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Emergency Shelter Grant #241							
Balance - January 1st	48,444	48,444		48,444		48,444	48,444
Revenues	124,706	151,593	254,000	-	0%	28,211	-
Grants	44,706	71,593	174,000	-	0%	28,211	-
Advance In	80,000	80,000	80,000	-	0%	-	-
Total Receipts and Balance	173,151	200,037	254,000	48,444		76,655	48,444
Expenditures	124,706	151,593	241,812	183,813	76%	120,628	87,179
Personal Services	4,857	5,024	6,812	2,583	38%	2,508	2,415
Advance Out	80,000	80,000	80,000	80,000	100%	80,000	80,000
LCSC-Homeless Prevention	37,914	66,569	155,000	101,231	65%	38,120	2,828
LCSC	1,936	-	-	-			1,936
Total Disbursements	124,706	151,593	241,812	183,813	76%	120,628	87,179
Cash Balance	48,444	48,445		(135,369)		(43,973)	(38,735)
Less: Encumbrances				283,418		244,893	163,098
Unencumbered Balance	48,444	48,445		(418,786)		(288,867)	(201,833)
HOME Investment Program Fund #242							
Balance - January 1st	392,235	60,696		66,265		60,696	392,235
Revenues	38,031	1,449,643	2,745,000	33,165	1%	20,000	17,500
Program Income	38,031	72,550	45,000	28,165	63%	20,000	17,500
County Reimbursements	-	257,093	2,700,000	5,000	0%	-	-
Advances In	-	1,120,000	-	-		-	-
Total Receipts and Balance	430,266	1,510,339	2,745,000	99,430		80,696	409,735
Expenditures	369,570	1,444,073	2,024,863	1,336,422	66%	284,298	346,726
First Time Home Buyers	-	-	246,925	10,000	4%	-	-
Senior Deferred Loan	114,738	388,496	374,303	986	0%	284,298	94,010
MURALS Program	-	-	608,242	-	0%	-	-
New Home Construction	254,797	264,807	608,242	78,516	13%	-	252,682
Other Operations	34	790,771	187,151	126,920	68%	-	34
Advances Out	-	-	-	1,120,000	100%	-	-
Total Disbursements	369,570	1,444,073	2,024,863	1,336,422	66%	284,298	346,726
Cash Balance	60,696	66,265		(1,236,992)		(203,602)	63,009
Less: Encumbrances				217,313		622,668	13,364
Unencumbered Balance	60,696	66,265		(1,454,305)		(826,270)	49,645
Neighborhood Stabilization Fund #245							
Balance - January 1st	41,238	41,238		41,238		41,238	41,238
Revenues	-	-	-	-		-	-
Federal / Stimulus/ARRA	-	-	-	-		-	-
Total Receipts and Balance	41,238	41,238	-	41,238		41,238	41,238
Expenditures							
Administration	-	-	-	-		-	-
Personal Services	-	-	-	-		-	-
Other Operations	-	-	-	-		-	-
Neighborhood Stabilization - NSP III	-	-	-	-		-	-
Other Operations	-	-	-	-		-	-
Total Disbursements	-	-	-	-		-	-
Cash Balance	41,238	41,238		41,238		41,238	41,238
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	41,238	41,238		41,238		41,238	41,238
Office on Aging IIIB Fund #250							
Balance - January 1st	620,820	673,298		1,286,126		673,298	620,820
Revenues	1,174,528	1,940,873	1,120,000	577,634	52%	431,353	363,473
Intergovernmental	110,056	171,762	60,000	70,321	117%	50,273	52,334
Charges for Services	140,907	119,111	110,000	46,931	43%	50,339	48,452
Donations and Contributions	23,565	50,000	50,000	10,383	21%	105,742	12,687
Transfer (General Fund)	900,000	1,600,000	-	450,000		225,000	250,000
Total Receipts and Balance	1,795,348	2,614,171	1,120,000	1,863,761		1,104,652	984,293
Expenditures	1,122,050	1,328,045	1,444,936	550,007	38%	838,211	576,779
Personal Services	933,472	1,016,121	1,086,486	455,701	42%	498,524	487,041
Other Operations	188,578	311,924	358,450	94,306	26%	339,687	89,738
Total Disbursements	1,122,050	1,328,045	1,444,936	550,007	38%	838,211	576,779
Cash Balance	673,298	1,286,126		1,313,754		266,440	407,514
Less: Encumbrances				65,025		75,664	69,435
Unencumbered Balance	673,298	1,286,126		1,248,729		190,776	338,079

Lakewood Hospital Fund #260	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Balance - January 1st	**7,151,067**	**7,053,552**		**6,510,135**		**7,053,552**	**7,151,067**
Revenues	**8,702**	**130,255**	**205,000**	**-**	**0%**	**130,255**	**1,450**
Licenses and Permits	-	-	-	-		-	-
Intergovernmental	-	-	-	-		-	-
Transport Charges	-	-	-	-		-	-
Donations							
Vital Stats	-	-	-	-		-	-
Rent	-	-	-	-		-	-
Other	8,702	130,255	205,000	-	0%	130,255	1,450
Total Receipts and Balance	**7,159,769**	**7,183,807**	**205,000**	**6,510,135**		**7,183,807**	**7,152,517**
Expenditures							
EMS	**3,457**	**3,702**	**28,000**	**6,335**	**23%**	**399**	**3,039**
Personal Services	-	-	-	-		-	-
Professional Services							
Payment to Lakewood Hospital							
Other Operations	3,457	3,702	28,000	6,335	23%	399	3,039
Health	**-**	**-**	**-**	**-**		**-**	-
Personal Services	-	-	-	-		-	-
Planning & Development	**102,761**	**669,970**	**6,650,000**	**1,709,645**	**26%**	**10,546**	**59,247**
Other Operations	102,761	669,970	6,650,000	1,709,645	26%	10,546	59,247
Total Disbursements	**106,218**	**673,672**	**6,678,000**	**1,715,980**	**26%**	**10,946**	**62,286**
Cash Balance	7,053,551	6,510,135		4,794,155		7,172,861	7,090,231
Less: Encumbrances				2,675,027		52,057	26,467
Adjustments							
Unencumbered Balance	**7,053,551**	**6,510,135**		**2,119,127**		**7,120,805**	**7,063,764**

Help to Others Fund #277	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Balance - January 1st	**12,049**	**11,569**		**52,461**		**11,569**	**12,049**
Revenues	**95,920**	**93,746**	**104,544**	**-**	**0%**	**-**	**13,971**
Intergovernmental	-	-	-	-		-	-
Charges for Services	95,920	43,746	20,000	-	0%	-	13,971
Donations	-	-	33,544	-	0%	-	-
Advance In	-	50,000	51,000	-		-	-
Total Receipts and Balance	**107,969**	**105,315**	**104,544**	**52,461**	**50%**	**11,569**	**26,020**
Expenditures	**96,399**	**52,854**	**60,544**	**65,844**	**109%**	**15,540**	**61,586**
Personal Services	42,265	49,231	49,644	12,555	25%	12,441	8,775
Other Operations	3,134	3,624	10,900	3,289	30%	3,099	1,811
Advance Out	51,000	-	-	50,000		-	51,000
Total Disbursements	**96,399**	**52,854**	**60,544**	**65,844**	**109%**	**15,540**	**61,586**
Cash Balance	11,570	52,461		(13,383)		(3,970)	(35,566)
Less: Encumbrances	-	-		-		-	0
Unencumbered Balance	**11,570**	**52,461**		**(13,383)**		**(3,970)**	**(35,566)**

Juvenile Diversion Program Fund #279	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Balance - January 1st	**15,684**	**16,744**		**16,744**		**16,744**	**15,684**
Revenues	**31,060**	**30,000**	**37,400**	**-**	**0%**	**-**	**1,060**
State Grants	1,000	-	14,400	-	0%	-	1,000
Donations/Advance In	30,060	30,000	23,000	-	0%	-	60
Total Receipts and Balance	**46,744**	**46,744**	**37,400**	**16,744**		**16,744**	**16,744**
Expenditures	**30,000**	**30,000**	**41,396**	**30,000**	**72%**	**30,000**	**30,000**
Personal Services	-	-	19,396	-	0%	-	-
Other Operations	30,000	30,000	22,000	30,000	100%	30,000	30,000
Total Disbursements	**30,000**	**30,000**	**41,396**	**30,000**	**72%**	**30,000**	**30,000**
Cash Balance	16,744	16,744		(13,256)		(13,256)	**(13,256)**
Less: Encumbrances	-	-		-		-	-
Adjustments							
Unencumbered Balance	**16,744**	**16,744**		**(13,256)**		**(13,256)**	**(13,256)**

FEMA Fund #280	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Balance - January 1st	**2,868**	**16,561**		**16,561**		**16,561**	**2,868**
Revenues	**29,692**	**-**	**-**	**-**		**-**	-
Intergovernmental	29,692	-	-	-		-	-
Advance In	-	-	-	-		-	-
Total Receipts and Balance	**32,560**	**16,561**	**-**	**16,561**		**16,561**	**2,868**
Expenditures	**16,000**	**-**	**-**	**-**		**-**	**16,000**
Personal Services							
Other Operations	-	-	-	-		-	-
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**16,000**	**-**	**-**	**-**		**-**	**16,000**
Cash Balance	16,560	16,561		16,561		16,561	(13,132)
Less: Encumbrances	-	-		-		-	-
Adjustments							
Unencumbered Balance	**16,560**	**16,561**		**16,561**		**16,561**	**(13,132)**

Special Revenue Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Family to Family Fund #281							
Balance - January 1st	**116,880**	**230,884**		**288,345**		**230,884**	**116,880**
Revenues	**957,457**	**818,282**	**960,000**	**272,792**	**28%**	**348,496**	**403,425**
Intergovernmental	692,457	698,282	700,000	272,792	39%	348,496	403,425
Miscellaneous /Transfers In	265,000	120,000	260,000	-	0%	-	-
Total Receipts and Balance	**1,074,337**	**1,049,166**	**960,000**	**561,137**		**579,380**	**520,305**
Expenditures	**843,454**	**760,822**	**910,020**	**377,089**	**41%**	**489,929**	**570,461**
Personal Services	430,859	399,323	538,870	224,504	42%	172,761	217,108
Other Operations	412,594	361,499	371,150	152,585	41%	317,168	353,353
Total Disbursements	**843,454**	**760,822**	**910,020**	**377,089**	**41%**	**489,929**	**570,461**
Cash Balance	230,884	288,345		184,047		89,451	(50,156)
Less: Encumbrances				54,896		43,427	29,904
Unencumbered Balance	**230,884**	**288,345**		**129,152**		**46,025**	**(80,059)**
Opioid Settlement Fund #283							
Balance - January 1st	**40,295**	**105,955**		**139,370**		**105,955**	**40,295**
Revenues	**80,360**	**47,815**	**30,000**	**7,123**	**24%**	**12,918**	12,124
Intergovernmental	80,360	47,815	30,000	7,123	24%	12,918	12,124
Advance In	-	-	-	-		-	-
Total Receipts and Balance	**120,655**	**153,770**	**30,000**	**146,493**		**118,873**	**52,419**
Expenditures	**14,700**	**14,400**	**50,000**	**7,500**	**15%**	**8,400**	**7,500**
Personal Services							
Other Operations	14,700	14,400	50,000	7,500	15%	8,400	7,500
Capital Outlay			-				
Total Disbursements	**14,700**	**14,400**	**50,000**	**7,500**	**15%**	**8,400**	**7,500**
Cash Balance	105,955	139,370		138,993		110,473	44,919
Less: Encumbrances				7,500		6,600	900
Adjustments							
Unencumbered Balance	**105,955**	**139,370**		**131,493**		**103,873**	**44,019**
Local Coronavirus Relief Fund #285							
Balance - January 1st	**-**	**-**		**-**		**-**	**-**
Revenues	**-**	**-**	**-**	**-**		**-**	**-**
Intergovernmental	-	-	-	-		-	-
Miscellaneous /Transfers In							
Total Receipts and Balance	**-**	**-**	**-**	**-**		**-**	**-**
Expenditures	**-**	**-**	**-**	**-**		**-**	**-**
Police							
Personal Services	-	-	-	-		-	-
Other Operations							
Fire							
Personal Services	-	-	-	-		-	-
Other Operations							
General Administration							
Other Operations	-	-	-	-		-	-
CDBG - CV							
Other Operations	-	-	-	-		-	-
ESG - CV							
Other Operations	-	-	-	-		-	-
Total Disbursements	**-**	**-**	**-**	**-**		**-**	**-**
Cash Balance	-	-		-		-	-
Less: Encumbrances							
Unencumbered Balance	**-**	**-**		**-**		**-**	**-**

Special Revenue Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
ARP Local Fiscal Recovery Fund #286							
Balance - January 1st	**29,696,783**	**5,050,520**		**-**		**5,050,520**	**29,696,783**
Revenues	**(24,256,304)**	**(5,340,479)**	**-**	**-**		**(5,340,479)**	**(7,904,057)**
Intergovernmental	(24,256,304)	(5,340,479)	-	-		(5,340,479)	(7,904,057)
Total Receipts and Balance	**5,440,479**	**(289,959)**	**-**	**-**		**(289,959)**	**21,792,726**
Expenditures	**389,959**	**(289,959)**	**-**	**-**		**433,708**	119,821
Personal Services	-	-	-	-		-	-
Other Operations	389,959	(289,959)	-	-		433,708	119,821
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**389,959**	**(289,959)**	**-**	**-**		**433,708**	**119,821**
Cash Balance	5,050,520	-		-		(723,667)	21,672,905
Less: Encumbrances						216,292	55,179
Unencumbered Balance	**5,050,520**	**-**		**-**		**(939,959)**	**21,617,726**

Debt Service Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
General Bond Retirement Fund #301							
Balance - January 1st	**7,744,582**	**8,365,984**		**9,288,146**		**8,365,984**	**7,744,582**
Revenues	**5,628,826**	**6,922,283**	**6,402,603**	**4,619,498**	**72%**	**3,701,184**	**3,255,981**
Real Estate & Public Utility	4,272,472	5,399,017	5,399,017	2,925,938	54%	2,887,673	2,312,749
Tangible Personal Property	-	-	-	-		-	-
Homestead	49,389	55,175	55,175	27,395	50%	27,729	24,483
Rollback	470,898	621,411	621,411	311,499	50%	310,942	235,402
CAT Tax	-	-	-	-		-	-
Special Assessments							
Street	-	-	-	-		-	-
Sidewalk	155,676	184,837	70,000	66,282	95%	97,048	79,149
Sidewalk-Direct Billing	402,774	241,217	120,000	43,521	36%	204,402	464,496
Miscellaneous	12,579	78,777	12,000	1,066,114	8884%	-	12,579
Interest	265,038	341,850	125,000	178,750	143%	173,389	127,122
Other Financing Sources	**31,454,672**	**8,436,319**	**15,420,000**	**14,489,127**	**94%**	**6,936,319**	**30,554,672**
Bond Proceeds	26,358,713	-	-	-		-	26,358,713
Note Proceeds	-	6,320,000	13,370,000	13,370,000	100%	6,320,000	-
Premium on Sale of Debt	3,295,959	116,319	50,000	119,127	238%	116,319	3,295,959
Transfer (WWIF)	1,800,000	2,000,000	2,000,000	1,000,000	50%	500,000	900,000
Transfer (HB 300 Lease)	-	-	-	-		-	-
Total Receipts and Balance	**44,828,079**	**23,724,586**	**21,822,603**	**28,396,771**		**19,003,487**	**41,555,234**
Expenditures	**36,462,096**	**14,436,440**	**21,381,000**	**17,549,147**	**82%**	**9,530,069**	**32,505,195**
County Government Charges	63,415	75,876	80,000	129,590	162%	43,826	37,721
Professional Services	-	-	-	-		-	-
Note Principal	28,145,000	6,320,000	13,370,000	13,370,000	100%	6,320,000	28,145,000
Note Interest	1,263,007	259,976	786,000	533,314	68%	259,976	1,263,007
Bond Principal	2,497,520	2,746,227	2,750,000	-	0%	-	-
Bond Interest	2,059,407	2,330,768	2,225,000	1,104,986	50%	1,165,384	842,996
Capital Lease Principal	2,042,420	2,462,959	1,900,000	2,111,392	111%	1,526,625	1,857,094
Capital Lease Interest	106,240	173,231	200,000	201,047	101%	146,854	76,289
Debt Issuance Costs	285,088	67,404	70,000	98,818	141%	67404	283,088
Total Disbursements	**36,462,096**	**14,436,440**	**21,381,000**	**17,549,147**	**82%**	**9,530,069**	**32,505,195**
Cash Balance	8,365,984	9,288,146		10,847,623		9,473,418	9,050,040
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**8,365,984**	**9,288,146**		**10,847,623**		**9,473,418**	**9,050,040**
TIF Bond Retirement Fund #302							
Balance - January 1st	**1,724,994**	**2,184,944**		**2,220,589**		**2,184,944**	**1,724,994**
Revenues	**1,880,713**	**69,242**	**525,000**	**47,718**	**9%**	**61,876**	**887,172**
Payments in Leiu of Taxes	-	-	-	-		-	-
TIF Property Taxes	1,766,215	69,242	525,000	47,718	9%	61,876	830,047
Homestead & Rollbacks	114,498	-	-	-		-	57,125
Total Receipts and Balance	**3,605,707**	**2,254,185**	**525,000**	**2,268,307**		**2,246,820**	**2,612,166**
Expenditures	**1,420,763**	**33,596**	**525,000**	**3,530**	**1%**	**10,373**	**253,922**
Revenue Reimbursement	1,022,228	10,637	525,000	3,530	1%	9,826	247,487
Bond Principal	385,665	21,866	-	-		-	-
Bond Interest	12,870	1,093	-	-		547	6,435
Total Disbursements	**1,420,763**	**33,596**	**525,000**	**3,530**	**1%**	**10,373**	**253,922**
Cash Balance	2,184,944	2,220,589		2,264,777		2,236,447	2,358,244
Less: Encumbrances	-					15,174	772,513
Unencumbered Balance	**2,184,944**	**2,220,589**		**2,264,777**		**2,221,274**	**1,585,731**

Capital Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

Capital Projects Fund #401

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Balance - January 1st	**12,079,478**	**8,230,132**		**7,290,148**		**8,230,132**	**12,079,478**
Revenues	**11,620,386**	**7,196,769**	**15,464,000**	**12,925,906**	**84%**	**6,721,769**	**8,818,693**
OPWC	-	-	-	-		-	-
Federal	1,704,925	139,769	250,000	-	0%	139,769	944,880
County	77,549	-	20,000	1,500,000	7500%	-	-
Transfer (General Fund)	1,964,100	475,000	-	-		-	-
Bond/Note Proceeds	6,320,000	6,550,000	11,160,000	11,325,000	101%	6,550,000	6,320,000
Premium on Sale of Debt	34,950	-	34,000	100,906	297%	-	34,950
Other	1,518,863	32,000	4,000,000	-	0%	32,000	1,518,863
Total Receipts and Balance	**23,699,864**	**15,426,901**	**15,464,000**	**20,216,054**		**14,951,901**	**20,898,171**
Expenditures	**15,469,732**	**8,136,753**	**16,790,000**	**2,711,458**	**16%**	**4,420,610**	**6,809,772**
Capital Outlay							
Parks	3,976,349	699,779	562,000	288,500	51%	623,794	2,659,678
Building and Facilities	547,832	975,168	1,500,000	503,174		47,069	-
Police	180,563	89,441	795,000	296,728	37%	288,435	169,325
Fire	1,918,292	360,893	985,000	580,000	59%	360,893	1,540,953
Streets & Sidewalks	2,601,591	3,476,390	10,353,000	781,422	8%	1,434,775	97,253
Refuse and Recycling	5,884,982	2,093,191	1,540,000	172,873	11%	1,243,202	2,066,900
Fleet Management	241,704	38,321	500,000	-		38,321	181,052
Engineering	88,369	9,743	205,000	-	0%	7,643	70,144
Aging	30,050	393,827	225,000	76,526		376,479	24,467
Total Disbursements	**15,469,732**	**8,136,753**	**16,790,000**	**2,711,458**	**16%**	**4,420,610**	**6,809,772**
Cash Balance	8,230,132	7,290,148		17,504,596		10,531,291	14,088,399
Less: Encumbrances				14,038,806		5,060,980	13,095,125
Unencumbered Balance	**8,230,132**	**7,290,148**		**3,465,790**		**5,470,311**	**993,273**

Land Acquisition Fund #404

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Balance - January 1st	**1,001,777**	**1,524,309**		**1,841,689**		**1,524,309**	**1,001,777**
Revenues	**522,532**	**317,380**	**-**	**258,249**		**317,380**	**-**
Total Receipts and Balance	**1,524,309**	**1,841,689**	**-**	**2,099,937**		**1,841,689**	**1,001,777**
Expenditures	**-**	**-**	**1,500,000**	**-**		**-**	**-**
Reimbursements/Refunds			1,500,000		0%		
Transfers Out			-				
Total Disbursements	**-**	**-**	**1,500,000**	**-**	**0%**	**-**	**-**
Cash Balance	1,524,309	1,841,689		2,099,937		1,841,689	1,001,777
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**1,524,309**	**1,841,689**		**2,099,937**		**1,841,689**	**1,001,777**
	-	-		-		-	-

City Park Improvement Fund #405

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Balance - January 1st	**67,129**	**73,885**		**79,907**		**73,885**	**67,129**
Revenues	**6,756**	**6,022**	**-**	**4,499**		**-**	**-**
Other Rents	-	-	-	-		-	-
Royalties	6,756	6,022	-	4,499		-	-
Dana' s Legacy	-	-	-	-		-	-
Total Receipts and Balance	**73,885**	**79,907**	**-**	**84,406**		**73,885**	**67,129**
Expenditures	**-**	**-**	**-**	**-**		**-**	**-**
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**-**	**-**	**-**	**-**		**-**	**-**
Cash Balance	73,885	79,907		84,406		73,885	67,129
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**73,885**	**79,907**		**84,406**		**73,885**	**67,129**

Water #501

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Asctual as of June 30, 2024
Balance - January 1st	**19,913,542**	**16,452,947**		**28,192,209**		**16,452,947**	**19,913,542**
Revenues	**25,520,271**	**25,706,771**	**25,631,720**	**17,305,896**	**68%**	**17,453,476**	**13,963,738**
Intergovernmental / ARPA	5,900,760	1,967,549	1,500,000	-	0%	1,358,918	1,650,347
Charges for Services	12,888,616	13,180,281	13,226,720	6,342,340	48%	6,146,197	5,984,368
Special Assessments	226,425	278,022	325,000	174,868	54%	156,025	120,403
Interest	597,146	787,736	350,000	493,055	141%	369,502	303,664
Other	4,988	87,055	5,000	4,752	95%	16,705	2,620
Bond Proceeds	5,246,323	-	-	-		-	5,246,323
Note Proceeds	-	9,325,000	10,200,000	10,200,000	100%	9,325,000	-
Loan Proceeds		-	-			-	
Premium on Sale of Debt	656,013	81,128	25,000	90,882	364%	81,128	656,013
Total Receipts and Balance	**45,433,813**	**42,159,717**	**25,631,720**	**45,498,105**		**33,906,423**	**33,877,281**
Expenditures							
Water Administration	**8,922,566**	**3,221,518**	**13,238,726**	**10,662,562**	**81%**	**1,174,975**	**6,957,378**
Personal Services	282,426	329,341	302,837	141,288	47%	164,871	140,404
Other Operations & Maintenance	734,503	717,714	893,889	390,497	44%	343,936	327,366
Bond Principal	6,616,426	842,695	10,560,000	9,714,665	92%	-	5,851,300
Bond Interest	638,902	680,731	650,000	320,089	49%	340,365	282,290
Issue 2 Loan Payments	483,452	533,164	650,000	-	0%	266,582	247,784
Capital Lease Principal	103,130	105,469	135,000	63,290	47%	52,648	51,549
Capital Lease Interest	14,743	12,404	17,000	5,783	34%	6,572	7,702
Debt Issuance Costs	48,984	-	30,000	26,950	90%	-	48,984
Transfer Out	-	-	-	-		-	-
Water Distribution	**19,089,927**	**9,708,949**	**24,354,566**	**7,057,817**	**29%**	**4,334,385**	**8,204,827**
Personal Services	837,793	920,757	997,466	531,599	53%	475,075	418,420
Water - Cleveland	6,112,417	5,483,075	6,300,000	2,968,825	47%	2,645,798	2,951,071
Other Operations & Maintenance	979,538	662,387	1,314,600	343,245	26%	197,741	449,199
Capital Outlay	11,160,179	2,642,729	15,742,500	3,214,149	20%	1,015,770	4,386,137
Water Metering	**968,374**	**1,037,042**	**1,148,071**	**513,373**	**45%**	**653,730**	**594,525**
Personal Services	566,437	520,824	560,471	269,739	48%	299,449	282,938
Other Operations & Maintenance	401,937	516,217	587,600	243,635	41%	354,281	311,588
Total Disbursements	**28,980,867**	**13,967,509**	**38,741,362**	**18,233,752**	**47%**	**6,163,089**	**15,756,731**
Cash Balance	16,452,946	28,192,209		27,264,353		27,743,333	18,120,550
Less: Encumbrances				8,327,266		14,269,381	8,922,943
Unencumbered Balance	**16,452,946**	**28,192,209**		**18,937,087**		**13,473,952**	**9,197,607**

Wastewater Collection Fund #510

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Asctual as of June 30, 2024
Balance - January 1st	**17,191,174**	**18,811,462**		**13,124,072**		**18,811,462**	**17,191,174**
Revenues	**27,031,146**	**12,466,125**	**9,460,158**	**4,208,706**	**44%**	**8,546,384**	**13,204,205**
Charges for Services	6,407,104	6,518,227	7,720,158	3,318,610	43%	3,102,601	3,078,863
Interest	-	-		-		-	-
Reimbursements	955,190	(34,037)	300,000	234,047	78%	(42,713)	385,300
Special Assessments	101,261	117,525	165,000	106,192	64%	68,010	55,598
Bond Proceeds	2,061,812	250,000	250,000	545,000	218%	250,000	2,061,812
Note Proceeds / ARPA	17,247,965	5,612,643	1,000,000	-	0%	5,166,719	7,364,817
Premium on Sale of Debt	257,814	1,767	25,000	4,856	19%	1,767	257,814
Total Receipts and Balance	**44,222,320**	**31,277,586**	**9,460,158**	**17,332,778**		**27,357,845**	**30,395,379**
Expenditures	**25,410,858**	**18,153,514**	**20,067,570**	**5,680,150**	**28%**	**8,564,660**	**12,023,454**
Personal Services	1,581,200	1,716,832	1,829,249	903,715	49%	849,792	762,818
Other Operations & Maintenance	2,203,414	2,289,147	4,067,321	817,814	20%	1,046,498	1,117,378
Capital Outlay	17,376,406	12,007,630	11,410,000	2,973,150	26%	6,134,332	7,391,483
Bond Principal	967,623	1,025,682	1,100,000	-	0%	-	-
Bond Interest	606,185	595,443	600,000	272,544	45%	297,721	288,488
Note Principal	2,200,000	-	250,000	250,000	100%	-	2,200,000
Note Interest	98,725	-	10,000	9,972	100%	-	98,725
Issue 2 Loan Payments	102,272	30,481	161,000	-	0%	15,240	15,240
Capital Lease Principal	249,109	470,134	600,000	404,409	67%	204,408	125,360
Capital Lease Interest	6,674	18,165	35,000	45,979	131%	16,668	4,711
Debt Issuance Costs	19,251	-	5,000	2,567	51%	-	19,251
Transfers Out	-	-	-	-		-	-
Total Disbursements	**25,410,858**	**18,153,514**	**20,067,570**	**5,680,150**	**28%**	**8,564,660**	**12,023,454**
Cash Balance	18,811,007	13,123,617		11,652,173		18,792,730	18,371,470
Less: Encumbrances				11,571,760		9,436,489	23,250,751
Unencumbered Balance	**18,811,462**	**13,124,072**		**80,868**		**9,356,696**	**(4,878,826)**

Enterprise Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Asctual as of June 30, 2024
Wastewater Treatment Fund #511							
Balance - January 1st	**13,127,193**	**16,512,382**		**27,087,821**		**16,512,382**	**13,127,193**
Revenues	**12,355,418**	**20,310,589**	**58,198,698**	**15,733,741**	**27%**	**14,577,939**	**7,011,507**
Charges for Services	8,695,445	8,999,069	9,433,248	4,525,336	48%	4,315,690	4,135,119
Special Assessments	151,891	176,287	165,000	148,278	90%	102,016	83,397
Other / ARPA	1,665,091	1,300,000	37,250,450	971,027	3%	325,000	950,000
Transfer from 512	-	-	1,300,000	-	0%	-	-
Bond Proceeds	1,638,152	-	10,000,000	10,000,000	100%	-	1,638,152
Note Proceeds	-	9,835,233	-	89,100		9,835,233	-
Premium on Sale of Debt	204,839	-	50,000	-	0%	-	204,839
Total Receipts and Balance	**25,482,611**	**36,822,971**	**58,198,698**	**42,821,562**		**31,090,321**	**20,138,700**
Expenditures	**8,970,229**	**9,735,150**	**62,561,053**	**16,747,245**	**27%**	**4,584,204**	**5,457,381**
Personal Services	2,260,922	2,397,421	2,639,687	1,278,331	48%	1,215,171	1,103,838
Other Operations & Maintenance	1,506,640	1,638,813	2,781,751	1,288,736	46%	895,870	776,938
Capital Lease Principal	91,671	-	-	-		-	91,671
Capital Lease Interest	1,742	-	-	-		-	1,742
Bond Principal	474,067	505,500	550,000	-	0%	-	-
Bond Interest	392,094	395,678	420,000	186,138	44%	197,839	184,444
Capital Outlay	4,243,092	4,797,737	56,169,615	13,994,040	25%	2,275,324	3,298,748
Transfers Out	-	-	-	-		-	-
Total Disbursements	**8,970,229**	**9,735,150**	**62,561,053**	**16,747,245**	**27%**	**4,584,204**	**5,457,381**
Cash Balance	16,512,381	27,087,821		26,074,317		26,506,117	14,681,319
Less: Encumbrances				39,175,474		3,562,730	2,785,368
Unencumbered Balance	**16,512,381**	**27,087,821**		**(13,101,157)**		**22,943,387**	**11,895,951**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Asctual as of June 30, 2024
Wastewater Improvement Fund #512							
Balance - January 1st	**2,506,052**	**2,333,664**		**2,493,752**		**2,333,664**	**2,506,052**
Revenues	**2,762,491**	**3,501,820**	**3,489,000**	**1,881,754**	**54%**	**1,859,559**	**1,482,874**
Real Estate & Public Utility	2,462,530	3,111,817	3,100,000	1,686,425	54%	1,664,360	1,333,002
Homestead	28,466	31,801	31,000	15,790	51%	15,982	14,112
Rollback	271,413	358,161	358,000	179,539	50%	179,217	135,680
Miscellaneous	81	41	-	-		-	81
Total Receipts and Balance	**5,268,543**	**5,835,484**	**3,489,000**	**4,375,506**		**4,193,223**	**3,988,926**
Expenditures	**2,934,878**	**3,341,732**	**3,348,000**	**1,721,275**	**51%**	**849,104**	**1,470,746**
Personal Services							
Other Operations & Maintenance	34,878	41,732	48,000	71,275	148%	24,104	20,746
Transfer to Debt Service Fund	2,900,000	3,300,000	3,300,000	1,650,000	50%	825,000	1,450,000
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**2,934,878**	**3,341,732**	**3,348,000**	**1,721,275**	**51%**	**849,104**	**1,470,746**
Cash Balance	2,333,664	2,493,752		2,654,231		3,344,119	2,518,180
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**2,333,664**	**2,493,752**		**2,654,231**		**3,344,119**	**2,518,180**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Asctual as of June 30, 2024
Parking Facilities Fund #520							
Balance - January 1st	**665,570**	**706,838**		**718,203**		**706,838**	**665,570**
Revenues	**475,467**	**435,809**	**457,000**	**163,812**	**36%**	**232,184**	**255,366**
Parking Meters	435,621	395,634	420,000	162,743	39%	205,775	239,684
Other	39,845	40,175	37,000	1,069	3%	26,409	15,682
Advance In	-	-	-	-		-	-
Total Receipts and Balance	**1,141,037**	**1,142,647**	**457,000**	**882,015**		**939,023**	**920,936**
Expenditures	**434,199**	**424,444**	**777,641**	**224,558**	**29%**	**212,152**	**200,820**
Personal Services	180,610	214,527	248,461	119,896	48%	98,628	91,788
Property Taxes	30,005	26,772	43,000	26,908	63%	26,772	30,005
Other Operations & Maintenance	188,502	179,806	286,180	77,754	27%	83,413	79,027
Debt Principal	-	-	-	-		-	-
Debt Interest	-	-	-	-		-	-
Capital Outlay	35,081	3,340	200,000	-	0%	3,340	-
Transfer to Debt Service Fund	-	-	-	-		-	-
Total Disbursements	**434,199**	**424,444**	**777,641**	**224,558**	**29%**	**212,152**	**200,820**
Cash Balance	706,838	718,203		657,456		726,870	720,116
Less: Encumbrances				473,026		10,188	1
Unencumbered Balance	**706,838**	**718,203**		**184,430**		**716,682**	**720,115**

Enterprise Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Asctual as of June 30, 2024
Winterhurst Ice Rink Fund #530							
Balance - January 1st	**2,580,962**	**3,046,606**		**3,266,850**		**3,046,606**	**2,580,962**
	3,740,457	**1,817,727**	**3,710,000**	**2,677,538**	**72%**	**792,727**	**230,109**
Intergovernmental/Grants		-	750,000	661,500	88%	-	
Advance In	-	-	600,000	-	0%	100,000	-
Non Revenue / Reimbursements	220,000	190,000	160,000	-	0%	190,000	80,000
Transfer In	625,000	1,125,000	400,000	200,000	50%	-	150,000
Other	2,895,457	502,727	1,800,000	1,800,000	100%	502,727	109
Utility Reimbursement	-	-	-	16,038		-	-
Total Receipts and Balance	**6,321,419**	**4,864,333**	**3,710,000**	**5,944,388**		**3,839,333**	**2,811,071**
Expenditures	**3,274,812**	**1,597,484**	**5,144,650**	**1,694,274**	**33%**	**484,331**	**1,466,111**
Utilties	241,382	221,980	198,000	96,483	49%	106,800	97,663
Property Taxes	54,012	-	-	-		-	54,012
Other Operations & Maintenance	2,947,456	1,341,744	4,912,000	1,582,628	32%	360,703	1,298,454
Tranfer to Debt Service Fund	-	-	-	-		-	-
Total Disbursements	**3,274,812**	**1,597,484**	**5,144,650**	**1,694,274**	**33%**	**484,331**	**1,466,111**
Cash Balance	3,046,607	3,266,850		4,250,114		3,355,003	1,344,960
Less: Encumbrances				802,819		3,197,721	1,541,348
Unencumbered Balance	**3,046,607**	**3,266,850**		**3,447,295**		**157,282**	**(196,388)**

Internal Service Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of June 30, 2026	Budget Used Benchmark 50% June 30, 2026	Actual as of June 30, 2025	Actual as of June 30, 2024
Hospitalization Fund #600							
Balance - January 1st	**5,221,754**	**5,431,173**		**5,278,649**		**5,431,173**	**5,221,754**
Revenues	**9,782,356**	**9,631,125**	**9,430,000**	**4,590,990**	**49%**	**5,005,713**	**4,933,870**
Employee Contribution	840,074	897,667	900,000	422,366	47%	447,301	417,943
Other (COBRA & R/X)	728,912	431,982	430,000	32,945	8%	407,675	409,242
Transfer In	-	-	-	-		-	-
Charges to Departments	8,213,371	8,301,476	8,100,000	4,135,679	51%	4,150,738	4,106,685
Total Receipts and Balance	**15,004,110**	**15,062,298**	**9,430,000**	**9,869,639**		**10,436,886**	**10,155,624**
Expenditures	**9,572,938**	**9,783,649**	**10,252,000**	**4,996,837**	**49%**	**4,830,740**	**4,696,937**
Employee Hospitalization	8,817,597	9,007,853	9,288,000	4,702,656	51%	4,274,109	4,171,205
AFSCME Cares Premium	160,328	164,962	180,000	83,997	47%	81,397	80,206
Other	562,700	579,129	650,000	192,365	30%	457,086	430,610
Professional Services	32,313	31,705	134,000	17,819	13%	18,147	14,916
Total Disbursements	**9,572,938**	**9,783,649**	**10,252,000**	**4,996,837**	**49%**	**4,830,740**	**4,696,937**
Cash Balance	5,431,173	5,278,649		4,872,802		5,606,146	5,458,687
Less: Encumbrances				48,766		26,519	32,773
Unencumbered Balance	**5,431,173**	**5,278,649**		**4,824,036**		**5,579,627**	**5,425,914**
Worker's Compensation Fund #601							
Balance - January 1st	**813,324**	**844,930**		**839,539**		**844,930**	**813,324**
Revenues	**540,276**	**540,724**	**540,100**	**269,739**	**50%**	**270,363**	**270,274**
Refunds	272	-	100	-	100%	-	272
Transfers In	-	-	-	-		-	-
Charges to Departments	540,004	540,724	540,000	269,739	50%	270,363	270,002
Total Receipts and Balance	**1,353,600**	**1,385,654**	**540,100**	**1,109,278**		**1,115,293**	**1,083,598**
Expenditures	**508,670**	**546,115**	**596,400**	**277,925**	**47%**	**341,634**	**225,305**
Workers Comp Premiums	119,347	112,828	125,000	48,683	39%	55,846	58,701
Workers Comp Claims	274,800	300,276	325,000	119,369	37%	166,777	66,082
Professional Services	28,231	28,000	40,400	14,000	35%	14,000	14,231
Insurance	86,292	105,011	106,000	95,873	90%	105,011	86,292
Total Disbursements	**508,670**	**546,115**	**596,400**	**277,925**	**47%**	**341,634**	**225,305**
Cash Balance	844,930	839,539		831,353		773,658	858,294
Less: Encumbrances	-			14,000		21,000	21,000
Unencumbered Balance	**844,930**	**839,539**		**817,353**		**752,658**	**837,294**

Trust Agency Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual as of June 30, 2026
Burial Permits State Fee #705	
Balance - January 1st	481
Revenues	**5,586**
Total Receipts and Balance	6,067
Disbursements	**4,788**
Cash Balance	1,279
Less: Encumbrances	-
Unencumbered Balance	**1,279**
Building Permit - Commercial #710	
Balance - January 1st	308
Revenues	**-**
Total Receipts and Balance	308
Disbursements	**(1,983)**
Cash Balance	2,291
Less: Encumbrances	-
Unencumbered Balance	**2,291**
Evidence Trust #736	
Balance - January 1st	283,510
Revenues	**5,551**
Total Receipts and Balance	289,061
Disbursements	**74,133**
Cash Balance	214,928
Unencumbered Balance	**214,928**
Birth Certificate State Fee #750	
Balance - January 1st	5,061
Revenues	**8,518**
Total Receipts and Balance	13,579
Disbursements	**8,416**
Cash Balance	5,163
Less: Encumbrances	-
Unencumbered Balance	**5,163**
Pavilion Deposit #755	
Balance - January 1st	11,129
Revenues	**2,005**
Total Receipts and Balance	13,134
Disbursements	**1,000**
Cash Balance	12,134
Less: Encumbrances	-
Unencumbered Balance	**12,134**

Trust Agency Funds
RECEIPTS AND EXPENSES
JUNE 30, 2026

	Actual as of June 30, 2026
Death Certificate State Fee #760	
Balance - January 1st	9,721
Revenues	**21,121**
Total Receipts and Balance	30,842
Disbursements	**18,350**
Cash Balance	12,491
Less: Encumbrances	-
Unencumbered Balance	**12,491**
Vital Stats - State Fee #767	
Balance - January 1st	31,762
Revenues	**93,661**
Total Receipts and Balance	125,423
Disbursements	**82,782**
Cash Balance	42,641
Less: Encumbrances	-
Unencumbered Balance	**42,641**
Family Violence Shelters #768	
Balance - January 1st	4,940
Revenues	**15,017**
Total Receipts and Balance	19,957
Disbursements	**13,337**
Cash Balance	6,620
Less: Encumbrances	-
Unencumbered Balance	**6,620**
Dog License Fee #772	
Balance - January 1st	90
Revenues	**180**
Total Receipts and Balance	270
Disbursements	**230**
Cash Balance	40
Less: Encumbrances	-
Unencumbered Balance	**40**
Keep America Beautiful #795	
Balance - January 1st	23,043
Revenues	**9,384**
Total Receipts and Balance	32,427
Disbursements	**1,917**
Cash Balance	30,510
Less: Encumbrances	-
Unencumbered Balance	**30,510**

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Parks and Municipal Building Improvements							
217008	Engineering	Design and Contrsuction services for Foster Pool Renovations Project	Capital Project Fund	$ 10,602,503	$ 9,979,988	$ 622,514	BC-21-155 May 17, 2021 BOC request to award a contract to Sixmo Inc in an amount not to exceed $240,000 for Professional engineering & design services for the Foster Pool Renovations Project. Sixmo, Inc submitted the best responsive and responsible proposal as outlined in RFP 21-004. BC-22-196 August 18, 2022 BOC request to award a construction services contract to Dunlop and Johnston, Inc an amount not to exceed $6,250,000 to renovate Foster Pool in Lakewood Park. Dunlop & Johnston Inc submitted the lowest and best responsive and responsible bid to City of Lakewood Bid 22-018 opened on August 8, 2022. BC-22-197 August 18, 2022 BOC request to award a professional services contract to Sixmo Architects & Engineers in an amount not to exceed $300,000 to provide construction administration services for the renovation of Foster Pool in Lakewood Park. Sixmo Architects & Engineers submitted the best responsive and responsible RFP to the City o fLakewood's request for proposal. BC-23-089 March 20, 2023 BOC request to amend a construction administration services contract with Sixmo, Inc in an amount not to exceed $135,000 to renovate Foster Pool in Lakewood Park. Sixmo, Inc submitted the lowest and best responsive and responsible proposal to the City of Lakewood's RFP. BC-23-102 April 3, 2023 BOC request to amend a professional design contract with Sixmo in an amount not to exceed $50,000 for Lakewood Park Foster Pool and Parking lot improvements. Sixmo submitted the lowest and best responsive and responsible proposal to the City of Lakewood's RFP 21-004. BC-23-166 July 3, 2023 BOC request to amend a construction services contract with Dunlop and Johnston Inc in an amount not to exceed $440,000 for water and sewer work performed as part of the Foster Pool Renovation in Lakewood Park. During construction of Foster Pool the watermain traversing underneath the pool was encountered in several areas and found to be distressed. The decision was made to re-locate the main oustide of the pool area and improve the concession stand water and sewer connections. The water and sewer work and related ancillary restoration related work was performed on a time and material basis. BC-23-191 August 21, 2023 BOC request to award a professional services contract for construction administration with Sixmo in an amount not to exceed $260,000 for Lakewood Park Phase 2 parking lot improvements. Sixmo submitted the lowest and best responsive and responsible proposal to the City of Lakewood's RFP. BC-23-192 August 21, 2023 BOC request to award a contract for construction services with Karvo Companies, Inc in an amount not to exceed $2,300,000 for Lakewood Park Phase 2 parking lot improvements. Karvo Companies, Inc submitted the lowest and best responsive and responsible bid to the City of Lakewood's Bid No. 23-017. BC-23-219 September 18, 2023 BOC request to amend a contract with Sixmo for construction administration. The City of Lakewood is not amending the total payment, but rather the payment distribution to allow for $260,000 of ARPA funding. The reclassification matches the legislation in Resolution Number 2022-34 passed by Lakewood City Council on 10-3-2022. BC-23-220 September 18, 2023 BOC request to amend a contract with Karvo Companies, Inc for construction services. The City of Lakewood is not amending the total payment, but rather the payment distribution to allow for $2,000,000 of ARPA funding with the remainder $300,000 from the Sewer Fund. The reclassification matches the legislation in Resolution Number 2022-34 passed by Lakewood City Council on 10-3-2022. BC-23-269 Novermber 20, 2023 BOC request to amend a contract with Sixmo for construction administration in an amount not to exceed $80,000. The city has requested additional design and has increased the scope of work for the Foster Pool Renovations project. The city is reclassifying the authorized expense currently for Construction with Dunlop and Johnston to pay for the additional construction administration services by Sixmo Architects & Engineers. BC-26-059 May 4, 2026 BOC request to award a contract to Perk Company Inc in an amount not to exceed $1,026,577 to complete the 2026 Capital Improvements and Citywide Striping PRogram, to include street resurfacint, parking lot resurfacing, ADA improvements, and striping. Contract award is the base bid plus four alternate items. The Perk Company Inc submitted the lowest and best responsive and responsible bid for the 2026 Capital Improvement & Citywide Striping PRogram as outlined in Bid No. 26-002.
227004	Planning & Development	Lakewood Park Pier	General Fund / Economic Development Fund	$ 185,000	$ 141,574	$ 43,427	BC-22-216 October 3, 2022 BOC request to award a professional services contract with Smith Group in an amount not to exceed $185,000 for professional services relater to land and water surveys, coastal conditions analysis, preliminary geo technical exploration, regulatory consultation, discussion with landowners, public meetings, final concept, and implementation strategy.

* Preliminary Project Estimate - Scope may change over course of project ** Includes Encumbrances

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Parks and Municipal Building Improvements (Cont.)							
237015	Parks & Public Property/Planning & Development	Winterhurst - Maintenance/Upgrades	Capital Project Fund/Enterprise Fund	$ 3,236,000	$ 3,437,119	$ (201,119)	BC-23-08 April 3, 2023 BOC request to award a contract to Weatherproofing Technologies, Inc in an amount not to exceed $152,000 for replacement of Winterhurst Roofs B&G. The project will be purchased through OMNI Partners contract #R180903-317296 as authorized by Lakewood Codified Ordinances, allowing the City to purchase from agencies without the necessity of bidding. BC-23-206 September 5, 2023 BOC request to award a contract to Grainger in an amount not to exceed $12,000 for the purchase of cleaning equipment for Winterhurst Ice Arena. The cleaning equipment will be purchased through Sourcewell contract #MRO 0914022-WWG as authorized by Lakewood Codified Ordinance, allowing the City to purchase from agencies without the necessity of bidding. BC-23-207 September 5, 2023 BOC request to award a contract to Rodgers Incorporated, in an amount not to exceed $2,000,000 for replacement of the ice plant equipment at Winterhurst Ice Arena. The equipment required for this ice plant replacement project requires a long lead time. While the project installation is planned for the April-June 2024 timeframe, a down payment of 10% of the project costs is required now to secure a production slot for the required equipment. Rodgers Incorporated was selected as a partner of Lakewood Community Ice and thoroughly reviewed and vetted during the Winterhurst Operator RFP selection process. BC-23-213 September 18, 2023 BOC request to award a contract to Weatherproofing Technologies, Inc., in an amount not to exceed $52,000 for replacement of a sealing metal roof to the wall transition and adding a metal coping cap on the Winterhurst Ice Arena Roof. The Winterhurst roof & coping cap replacement project will be purchased through OMNI Partners contract #R180903-317296 as authorized by Lakewood Codified Ordinances, allowing the City to purchase from agencies without the necessity of bidding. BC-24-046 March 4, 2024 BOC request to amend the contract with Rodgers Incorporated, in an amount not to exceed $800,000 for additional work needed to complete the replacement of the ice plant equipment at Winterhurst Ice Arena. The additional work to be completed is as follows: Concrete removal, central ice melt pit install, electrical equipment modifications, plant room layout modifications and new mechanical room entry/exit door, condenser unit roof stand modifications and engineering stamped drawings. Rodgers Incorporated was selected as a partner of Lakewood Community Ice and thoroughly reviewed and vetted during the Winterhurst Operator RFP/RFQ selection process. BC-24-117 October 28, 2024 BOC request to award a contract to Gameday.Pro, in an amount not to exceed $120,000 for the replacement of two scoreboards at Winterhurst Ice Arena. The scoreboards purchase is funded through a grant from NOPEC of which $100,000 was allocated. The remaining balance is funded by the remaining contingency of the Ice Plant Replacement project. Gameday.Pro was selected as the vendor for this project due to their pricing below national consortium levels.
247017	Engineering	11900 Madison Ave Parking Lot Paving	Capital Project Fund	$ 249,500	$ 285,480	$ (35,980)	BC-24-095 August 5, 2024 BOC request to award a contract to Ohio Paving & Construction Co, Inc. in an amount not to exceed $212,000 to provide construction services for the 11900 Madison Avenue Parking Lot. Contract award is the base bid plus contingencies. Ohio Paving & Construction Co., Inc submitted the lowest and best responsive and responsible bid for the project as outlined in bid No. 24-013. BC-24-096 BOC request to award a professional service contract Euthenics in an amount not to exceed $37,500 to provide construciton administration services for the 11900 Madison Avenue Parking Lot. Euthenics, the design engineer of record submitted the lowest and best responsive and responsible proposal for the project as outlined in the City's RFP.

* Preliminary Project Estimate - Scope may change over course of project ** Includes Encumbrances

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Parks and Municipal Building Improvements (Cont.)							
247018	Engineering	Service Garage Storage Building	Capital Project Fund	$ 3,278,000	$ 3,251,988	$ 26,012	BC-24-112 October 7, 2024 BOC request to award a Design Services Contract to +Detail for an amount not to exceed $175,000 for a new Pole Barn at the City Hall Service Garage. +Detail submitted the best responsive and responsible proposal to the City's RFP. In addition, +Detail is a full-service women-owned architecture and design firm located in Willouhgby, Ohio. the scope of the services includes sureveying, subservice investigation, slope stability analysis, plans, estimates, structural engineering, mechanical/electrical/plumbing engineering, civil engineering, estimating, schematic design, design development with hydraulic and hydrology report per LCO 1339, ABP submittal, construction documents, and bid support. BC-25-074 July 7, 2025 BOC request to award a contract to S.E.T. Inc in an amount not to exceed $2,928,000 for construction of the City Hall Service Garage Storage Building. S.E.T. Inc submitted the lowest and best responsive and responsible bid to the city of Lakewood Bid No. 25-013, publicly advertised and opened on June 24, 2025. BC-25-075 July 7, 2025 BOC request to award a contract to +Detail in an amount not to exceed $175,000 for Construction Administration Inspection and materials testing for the City Hall Service Garage Storage Building. According to The Ohio Building Code the City of Lakewood must provide inspection and materials testing services for this project. The Division of Engineering requested proposals and +Detail was chosed based upon their unit rate submission for these services.
247020	Planning & Development	Winterhurst Locker Room/Rink Renovation	Enterprise Fund	$ 3,100,000	$ 3,290,518	$ (190,518)	BC-24-120 December 2, 2024 BOC request to award a design build contract with Rodgers Incorporated, in an amount not to exceed $3,100,000 for the Winterhurst locker room/rink renovation. Per Rodgers proposal, this project will span two primary budget year (2025,2026) starting with schematic design upon execution through finished construction (completion estimated in late February 2026). The State of Ohio to fund $75,000 through a capital improvement project award earlier this year. Rodgers Incorporated was selected, thoroughly reviewed and vetted through and RFP/RFQ selection process.
267002	Parks & Public Property	Station Three Roofs 1,2,3 Coating	Capital Fund	$ 116,000	$ 106,080	$ 9,920	BC-26-041 March 16, 2026 BOC request to award a contract to Weatherproofing Technologies, Inc in an amount not to exceed $116,000 to coat the roofs at Fire Station Three. Roof coating will be purchased through OMNIA Partners contract #230404-320349 as authorized by Ordinance 15-11, allowing the City to purchase from agencies without the necessity of bidding as required by the Lakewood Codified Ordinances.
267010	Parks & Public Property/Planning & Development	Madison Park Futsal Court Replacement	Capital Fund	$ 275,000	$ 242,162	$ 32,838	BC-26-015 January 20, 2026 BOC request to award a contract to Vasco Sports Contractors in an amount not to exceed $275,000 to perform the Madison Park Futsal Court Replacement. Base quote is $229,675 plus contingencies. Vasco Sports Contractors to perfrom futsal court replacement under NCPA contract #08-43 Region 14 ESC, as auhtorized by Ordinance 15-11.
267011	Parks & Public Property/Planning & Development	Becks Pool Renovations-Design	Capital Fund	$ 275,000	$ 233,655	$ 41,345	BC-26-061 May 4, 2026 BOC request to award a professional services contract to Sixmo, Inc in an amount not to exceed $275,000 to provide design services for the renovations of Becks Pool in Madison Park. Sixmo, Inc submitted the best responsive and responsible RFP to the City of Lakewood's request for proposal.

* Preliminary Project Estimate - Scope may change over course of project ** Includes Encumbrances

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Sidewalk, Street and Traffic Signal Improvements							
214004	Engineering	Hilliard RD Resurfacing project	Capital Project Fund	$ 330,000	$ 421,609	$ (91,609)	BC-21-036 January 19, 2021 BOC request to award a contract to DLZ Ohio Inc in an amount not to exceed $285,000 to perform professional services for the Hilliard Rd resurfacing and new bicycle lanes project. Professional services will include design, engineering, surveying, pavement corin, traffic studies and environmental work required to resurface roadway, reconfigure pavement markings to add bicycle lanes and other appurtenances. Contract award is base proposal of $261,945 plus contingenices. Per City's agreement with Cuyahoga County, 60% of these professional services costs will be reimbursed by the County. DLZ Ohio inc was awarded this contract based on their submission to an RFP issued for these professional services. BC-22-022 January 18, 2022 BOC request to amend a contract with DLZ Ohio Inc in the amount of $25,000 to perform additional professional services for the Hilliard Rd Resurfacing and new bicycle lanes project. Prof services will include design, enginerring, surveying pavement coring, traffic studies and environmental work required to resurace roadway, reconfigure pavement markings to add bicycle lanes and other appurtenances. Per city's agreement with Cuyahoga county, 60% of these prof services costs will be reimbursed by the County. Contract award to DLZ Ohio Inc now totals $310,000. BC-23-283 December 18, 2023 BOC request to amend a contract with DLZ Ohio, Inc. in the amount of $20,000 to perform additional professional services for the Hilliard Rd Resurfacing and new bicycle lanes project. Professional services will include design, engineering, surveying, pavement coring, traffic studies and environmental work required to resurface roadway, reconfigure pavement markings to add bicycle lanes and other appurtenances. Per the City's agreement with Cuyahoga County, 60% of these costs will be reimbursed by the City. DLZ Ohio, Inc was awarded this contract based on their submission to an RFP.

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Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Sidewalk, Street and Traffic Signal Improvements (Cont.)							
234022	Engineering	Bunts Road Improvements Project	Capital Fund, Water Distribution Fund, Wastewater Collection Fund	$ 30,866,410	$ 20,318,835	$ 10,547,575	BC-23-167 July 3, 2023 BOC request to award a professional services contract with Osborn Engineering in an amount not to exceed $15,000 to provide engineering design services for the Bunts Improvement Project. Osborn Engineering will be evaluating Cleveland Water Department (CWD) request to abandon their transmission main along Bunts Road. Osborn Engineering ranked high in Watermain for providing these services (RFQ 21-009). BC-24-012 January 2, 2024 BOC request to award a professional services contract with Osborn Engineering in an amount not to exceed $2,490,000 to provide engineering design services for the Bunts Road Improvements Project. Osborn Engineering will design full depth pavement reconstruction, traffic improvements, watermain replacement, IWWIP sewer improvements, street light improvements, streetscape improvements, and bicycle lanes if feasible along with other appurtenances. Osborn Engineering submitted the most responsive and responsible proposal to the City's RFP. BC-26-030 February 17,2026 BOC request to award a contract to Terrace Construction Company Inc in an amount not to exceed $26,361,410 to provide construction services CUY-Bunts Road (CR232) Rehab Project ODOT PID No. 120703. NOACA, ODT, OPWC will directly pay $10,602,130 and various city funds will pay $15,759,280. Terrace Construction Company Inc submitted the lowest and best responsive and responsible bid in reqpsonse to the City of Lakewood Bid 25-015 advertised for opening on January 30, 2026. BC-26-031 February 17, 2026 BOC request to award a professional service contract to Greenman-Pedersen Inc GPI, in an amount not to exceed $2,000,000 to provide construction administrations services for Bunts Road Rehab Prokect ODOT PID No. 120703. OPWC will directly pay $80,510 and various funds will pay $1,919,490. The City used ODOT's LPA criteria requirements to solicit proposals for this project. GPI was the highest ranked firm to provide these services.
254020	Engineering	2025 City-wide Concrete Program	Capital Fund	$ 300,000	$ 304,124	$ (4,124)	BC-25-030 March 3, 2025 BOC request to award a requirement contract to FP Allega Concrete Construction Corp in an amount not to exceed $300,000 to perform the 2025 Sidewalk Replacement Program. FP Allega Concrete Construction Corp submitted the lowest and best responsive and responsible bid for the Sidewalk Replacement Program as outlined in bid No. 25-008.
254032	Engineering	Signal Timing Optimization Project (STOP) Madison Ave	SCMR Fund	$ 100,000	$ 100,000	$ -	BC-25-078 August 4, 2025 BOC request to award a professional services contract to Iteris, Inc in an amount not to exceed $100,000 for professional services regarding traffic control and air pollution minimization.
264000	Engineering	Phase 6 Traffic Signal Improvements Design Services	Capital Fund	$ 259,000	$ 259,000	$ -	BC-26-032 February 17, 2026 BOC request to award a professional services design contract to Crawford, Murphy & Tilly CMT in an amount not to exceed $259,000 for Phase 6 Traffic Signal Improvements. The City solicted proposals from engineering firms ranked in traffic engineering design and ODOT LPA project service categories. CMT was ranked hgihest by the selection committee to provide these services.
264001	Engineering	2026 Citywide Concrete Program	Capital Fund	$ 500,000	$ 510,000	$ (10,000)	BC-26-035 March 2, 2026 BOC request to renew a requirement contract to FP Allega Concrete Construction Corp in an amount not to exceed $500,000 to perform the 2026 Citywide Concrete Program. FP Allega Concrete Construction Corp submitted the lowest and best responsive and responsible bid for the Citywide Concrete Program as outlined in Bid no. 25-008.
264002	Engineering	2026 CDBG Streets Improvements Program	CDBG	$ 1,157,050	$ 1,157,050	$ -	BC-26-060 May 4, 2026 BOC request to award a contract to Perk Company, Inc in an amount not to exceed $1,157,050 to complete the 2026 CDBG Streets Imrpovements Program, to include Edgewater/W. 117th, Quail Street, Madison/W. 117th, and W. 117th concrete repairs. The contract awrd is the base bid plus contingencies. Perk Compnay, Inc submitted the lowest and best responsive and responsible bid for the 2026 CDBG Streets Improvements Project outlined in Bid No. 26-001.
264003	Engineering	City parking lot paving - Lakewood Park West Entrance	Parking Fund	$ 200,000	$ 147,140	$ 52,860	BC-26-059 May 4, 2026 BOC request to award a contract to Perk Company Inc in an amount not to exceed $1,026,577 to complete the 2026 Capital Improvements and Citywide Striping PRogram, to include street resurfacint, parking lot resurfacing, ADA improvements, and striping. Contract award is the base bid plus four alternate items. The Perk Company Inc submitted the lowest and best responsive and responsible bid for the 2026 Capital Improvement & Citywide Striping Program as outlined in Bid No. 26-002.
264004	Engineering	City-wide striping	SCMR Fund	$ 200,000	$ 223,383	$ (23,383)	BC-26-059 May 4, 2026 BOC request to award a contract to Perk Company Inc in an amount not to exceed $1,026,577 to complete the 2026 Capital Improvements and Citywide Striping PRogram, to include street resurfacint, parking lot resurfacing, ADA improvements, and striping. Contract award is the base bid plus four alternate items. The Perk Company Inc submitted the lowest and best responsive and responsible bid for the 2026 Capital Improvement & Citywide Striping Program as outlined in Bid No. 26-002.
264005	Engineering	ADA Improvements including Sidewalks, Curb Ramps, On-street Parking, and pedestrian signals	SCMR Fund	$ 200,000	$ 270,750	$ (70,750)	BC-26-059 May 4, 2026 BOC request to award a contract to Perk Company Inc in an amount not to exceed $1,026,577 to complete the 2026 Capital Improvements and Citywide Striping PRogram, to include street resurfacint, parking lot resurfacing, ADA improvements, and striping. Contract award is the base bid plus four alternate items. The Perk Company Inc submitted the lowest and best responsive and responsible bid for the 2026 Capital Improvement & Citywide Striping Program as outlined in Bid No. 26-002.

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Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Vehicles, Equipment & Computer Systems							
243005	Fleet	Police Public Safety Vehicles	Capital Lease Program	$ 360,000	$ 52,449	$ 307,551	BC-24-050 March 18, 2024 BOC request to award a contract with Statewide Ford Lincoln Mercury, Inc. in an amount not to exceed $360,000 for the purchase of 5 2024 Ford Utility Interceptor Vehicles for use by the Department of Public Safety. Public Safety vehicles to be purchased through the 2024 Capital Lease Program . Vehicles to be purchased through Statewide Ford Lincoln Mercury who has agreed to match the pricing from Bob Chapman Ford, the State of Ohio Bid vendor.
253020	Fleet	Public Works Garage Emergency Backup Generator	Capital Fund	$ 225,000	$ 350,328	$ (125,328)	BC-25-018 February 3, 2025 BOC request to award a contract to Buckeye Power Sales in an amount not to exceed $225,000 for emergency backup power generator for the Public Works Garage. Buckeye Power Sales to provide the emergency backup generator under Sourcewell Contract #09222-KOH as authorized by Ordinance 15-11, allowing the City to purchase from agencies without the necessity of bidding as required by Lakewood Codified Ordinances.
253021	Fleet	Forestry Bucket Truck	Capital Lease Program	$ 335,000	$ 325,932	$ 9,068	BC-25-017 February 3, 2025 BOC request to award a contract to Rush Truck Centers and Utility Truck Equipment, Inc in an amount not to exceed $335,000 for the purchase of an aerial tower bucket and accessoires. The aerial tower will be mounted on a 2025 Internation MV607 SBA cab & chassis for use by the Division of Forestry. The Forestry Bucket Truck will be paid for through the City's 2025 Capital Lease Program. The International cab and chassis to be purchased through Ohio Buys State Contract# DOT04425-8. The aerial tower bucket and accessories to be purchased through the rules established by the Ohio State Contract number STS023895 Index STS515 as authorized by Ordinance 15-11, allowing the City to purhcase from agenices without the necessity of bidding as required in the Lakewood Codified Ordinances.
253028	Fleet	Side Load Packer Truck	Capital Lease Program	$ 423,000	$ 417,700	$ 5,300	BC-25-037 March 18, 2025 BOC request to award contracts to Cleveland Freightline and Best Equipment Company in an amount not to exceed $432,000 for a Freightliner M2 106 chassis with a Labrie Drop Frame packer body. Refuse body and chassis to be paid for through the 2025 Capital Lease Program. The chassis will be purchased through ODOT Contract 118-24. The Labrie packer body will be purchased through Sourcewell contract #110223-LEG as authorized by Ordinance 15-11, allowing the City to purchase from agencies without the necessity of bidding as required in the Lakewood Codified Ordinances.
253029	Fleet	Police Public Safety Vehicles	Capital Lease Program	$ 372,000	$ 437,351	$ (65,351)	BC-25-033 March 18, 2025 BOC request to award a cocntract with Statewide Ford Lincoln Mercury, Inc in an amount not to exceed $372,000 for the purchase of 5 2025 Ford Utility Interceptor Vehicles for use by the Department of Public Safety. Police vehicles to be purchased through the 2025 Capital Lease Program. Public Safety vehicles to be pruchased through Statewide Ford Lincoln Mercury who has agreed to match the pricing from Montrose Ford the State of Ohio bid vendor.
253030	Fleet	Sewer Utility Van #803	Capital Lease Program	$ 122,000	$ 364,955	$ (242,955)	BC-25-049 April 21, 2025 BOC request to award a contract to Valley Ford Truck in an amount not to exceed $122,000 for a 2025 Ford Transit 350 Cutaway. The Sewer Utility Van will be purchased through Ohio Buys Contract #RSI025486 as authorized by Ordiance 15-11, allowing the City to purchase from agencies without the necessity of bidding as required in the Lakewood Codified Ordinances.
253036	Finance	Integrated Financial and Enterprise Resource Planning System Software	General Fund	$ 550,000	$ 366,180	$ 183,820	BC-25-092 November 3, 2025 BOC request to award a contract with Tyler Technologies, Inc in an amount not to exceed $550,000 to provide an enterprise software solution for the City's financial, utility billing, general ledger, accounts receivable, payroll, budgeting, fixed assets cash reconciliation, project accouting, and human resources. The system conversion to being January 1, 2026 until completion. Tyler Technologies, Inc was selected based upon their submitted proposal to Lakewood RFP 25-003 Integrated Financial System.
263000	Fleet	Parks Bobcat Utilty Vehicle	General Fund	$ 80,000	$ 79,063	$ 937	BC-26-020 January 20, 2026 BOC request to award a contract to Doosan Bobcat North America, Inc in an amount not to exceed $80,000 for the purchase of a Bobcat UW56 Utility Vehicle for use by the Division of Parks. The Bobcat Utility Vehicle will be purcahsed through Sourcewell contract #020223-CEC as authorized by Ordinance 15-11.
263001	Fire	Replacement of Fire Engine	Capital Lease Program	$ 580,000	$ 580,000	$ -	BC-26-039 March 4, 2026 BOC request to award a contract to Brindlee Mountain Fire Apparatus in an amount not to exceed $580,000 (inclusive of the $80,000 trade-in allowance) for the purchase of a 2020 E-One Typhoon Tele-Squirt for use by the Division of Fire. The fire engine will be purchased through the 2026 Capital Lease Program and will be equipped as specified by the Division of Fire. The fire engine purchase and trade-in was approved by Council at the March 2, 2026 meeting under Resoultion 2026-09 and will be purchased through the 2026 Capital Lease Program.
263002	Fleet	Police Public Safety Vehicles	Capital Lease Program	$ 375,000	$ 388,756	$ (13,756)	BC-26-042 March 16, 2026 BOC request to award a contract with Statewide Ford Lincoln Mercury Inc in an amount not to exceed $375,000 for the purchase of 5 2026 Ford Utility Vehicles for use by the Department of Public Safety. Police vehicles to be purchased throuhg the 2026 Capital Lease Program. Public Safety vehicles to be purchased through Ohio Buys Contract #RSI031795 from Quote #260298SR.
263003	Fleet	Rear Load Refuse Trcks	Capital Lease Program	$ 435,000	$ 428,930	$ 6,070	BC-26-051 BOC request to award a contract to Best Equipment Company in an amount not to exceed $435,000 for 2 2027 Freightliner M2 106 chassis with 2 Loadmaster 11 yard rear loading packer bodies. Refuse bodies and chassis to be paid for through the 2026 Capital Lease Program. The trucks and packer bodies will be purchased through Sourcewell contract #110223-LEG as authorized by Ordinance 15-11.

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Capital Projects as of 6/30/2026

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Vehicles, Equipment & Computer Systems (Cont.)							
263004	Fleet	Streets Truck #119	Capital Lease Program	$ 280,000	$ 135,574	$ 144,426	BC-26-058 April 30, 2026 BOC to award a contract to Rush Truck Centers and Concord Road Equipment in an amount not to exceed $280,000 for the purchase of a salt truck and accessories. The salt truck will be a 2026 International HV507 SFA single and double axel cab and chassis for use by Division of Streets. The Streets Truck will be paid for through the City's 2026 Capital Lease Program. The cab and chassis to be purchased through Ohio Buys contract ID# CTR027332. The snow plow and stainless steel hopper spreader to be purchased through the rules established by the Ohio Department of Administrative Services State Term Schedule Index number STS515 schedule #800925 as authorized by Ordinance 15-11, allowing the City to purchase from agencies without the necessity of bidding as required in the Lakewood Codified Ordinances.
263020	Fleet	Sewer Utility Van #819	Capital Lease Program	$ 130,000	$ -	$ 130,000	BC-26-063 May 18, 2026 BOC request to award a contract to Valley Ford Truck in an amount not to exceed $130,000 for a 2027 Ford Transit 350 Cutaway. The Sewer Utility Van will be purchased through the Ohio Buys Contract #RSI025488 as authorized by Ordinance 15-11, allowing the City to purchase from agencies without the necessity of bidding as required in the the Lakewood Codified Ordinances.
263021	Fleet	Sewer Utility Van #633	Capital Lease Program	$ 130,000	$ -	$ 130,000	BC-26-064 May 18, 2026 BOC request to award a contract to award a contract to Valley Ford Truck in an amount not to exceed $130,000 for a 2027 Ford Transit 350 Cutaway. The Sewer Utility Van will be purchased through Ohio Buys Contract # RSI025488 as authorized by Ordinance 15-11, allowing the City to purchase from agencies without the necessity of bidding as required in the Lakewood Codified Ordinances.
263030	IT	Replacement of Street Surveillance Cameras	General Fund	$ 110,000	$ -	$ 110,000	BC-26-040 March 16, 2026 BOC request to award a requirement contract to US Protective Services in an amount not to exceed $110,000 for the replacement of 31 surveillance cameras. US Protective Services camera pricing is per the US Communities purchasing consortium.

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Capital Projects as of 6/30/2026

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Water, WWC & WWTP Improvements							
159002	Engineering	IWWIP Phase 2 Sewer & Wastewater Treatment Plant Improvements- Overflow Monitoring & Reporting Services	Enterprise Fund	$ 450,000	$ -	$ 450,000	BC-25-014 January 21, 2025 BOC request to renew a Professional Services Contract to Verdantas LLC in an amount not to exceed $450,000 for the annual operation, maintenance, data collection and reporting of over 61 overflow monitors and 3 rain gauges within the city. Verdantas LLC has performed this work over the past 9 years, which is required in the City's Ohio EPA Wastewater Treatment Plant permit.
159003	Engineering	IWWIP Phase 2 Sewer & Wastewater Treatment Plant Improvements- Professional Services contract	Enterprise Fund	$ 300,000	$ -	$ 300,000	BC-25-013 January 21, 2025 BOC request to renew a Professional Services Contract with Verdantas LLC (formerly CT Consultants, Inc) in an amount not to exceed $300,000 to provide continued Integrated Wet Weather Improvement Plan (IWWIP) Phase 2 - support through Fiscal Year 2025. This continuation of work is required of the City as it continues meeting the consent decree requirements with the EPA and the Department of Justice. Verdantas LLC has been performing this work since its inception, including the hydraulic model of the City's sewer system.
218001	Engineering	CSO-52 Storage Tanks- Engineering Design Services, Construction, Construction Administration	WWTP	$ 41,264,850	$ 38,531,547	$ 2,733,303	BC-21-069 March 1, 2021 BOC request to award a Professional Services Contract to CT Consultants Inc in the amount of $100,000 to perform Flow Monitoring Pollutant Sampling & Laboratory Testing Services that are require to begin the preliminary engineering and design for the IWWIP Bundle 2 project. CT Consultants Inc was chosen to perform these professional services based on their involvement wiht the IWWIP project and their proposal submission. BC-22-020 January 18, 2022 BOC request to amend a professional sevices contract with CT Consultants Inc in the amount of $550,000 to begin the Engineering and design work for the IWWIP CSO-052 Storage Facility project to include topographic survey, hydraulic analyses, conceptual plans, geotechnical work, Phase I Environmental review, determining required permitting, engaging with potential site stakeholders, construction schedule and opinions of probable construction costs. Contract award to CT Consultants now totals $650,000. BC-22-175 June 28, 2022 BOC request to amend a professional services contract with CT Consultants Inc in the amount of $140,400 to begin sewer cleaning and CCTV to better understand the connectivity along Riverside from Hogsback to Archdale. Contract award to CT Consultants now totals $790,400. CT Consultants Inc was chosen to perform these professional services based on their involvement with the IWWIP project and their proposal submission. BC-23-228 October 2, 2023 BOC request to award a professional services contract with CT Consultants, Inc in an amount not to exceed $2,000,000 for final engineering design services. The final design phase includes field services, design, control strategy/operations, regulatory, contract management, and engineering services through the bidding phase. CT Consultants, Inc was chosen to perform these professional services based on their involvement with many City projects and their proposal submission. BC-25-085 September 24, 2025 BOC request to award a contract to Kenmore Construction Company, Inc in the amount of $33,755,700 for the construction of the CSO-052 Storage facility. The project is contingent upon loan approval from the Ohio EPA Division of Environmental and Financial Assistance (DEFA) under the water pollution control loan fund program (Ohio EPA Project ID CS390503-0023 & AIMS No. 10955). Kenmore Construction Company will need approval by DEFA to commence and loan approval is expected in October 2025. Kenmore Construction Company, Inc submitted the lowest and best responsive and responsible bid in reply to Lakewood Bid No. 25-014 CSO-052 Storage Facility. BC-25-086 September 24, 2025 BOC request to award a professional service contract to Verdantas LLC in the amount of $3,278,350 for the construction administration of the CSO-052 Storage Facility project. The project is contingent upon loan approval from the Ohio EPA Division of Environmental and Financial Assistance (DEFA) under the water pollution control loan fund program (Ohio EPA Project ID CS390503-0023 & AIMS No. 10955). Verdantas LLC will need approval by OPWC and DEFA to commence and loan approval is expected in October 2025. Verdantas LLC is the design engineer of record and has been intimately involved with the project since inception and was chosen to provide these services based upon their submitted proposal.
237003	Engineering	Lake-Clifton Connector Watermain Design and Connector	Enterprise Fund and Capital Fund	$ 50,000	$ 24,500	$ 25,500	BC-23-154 June 15, 2023 BOC request to award a contract with OHM Advisors in an amount not to exceed $32,000 for professional engineering design services of the Lake-Clifton Connector Watermain Design. The project is being managed bby Cuyahoga County Department of Public Works and includes roadway improvements and a shared-use path along Clifton Boulevard from West Clifton to Lake Road and the city limits. OHM Advisors was awarded the contract based on a Quality Based Selection provcess by the Cuyahoga County Department of Public Works and ranked the best qualified consultant to perfom the required professional services.
238002	Engineering	Outfall Repairs Design (Cliff Dr/Nicholson Ave)	Enterprise Fund	$ 384,000	$ 183,962	$ 200,038	BC-23-071 February 21, 2023 BOC request to award a professional services contract with KS Associates in an amount not to exceed $50,000 to provide engineering design services to protect Nicholson Avenue outfalls. The City has applied for Ohio's BRIC (OEMA) design services grant funding for this project. Original contract rescinded- BC-24-019 January 16, 2024 BOC request to award a professional services contract with KS Associates in an amount not to exceed $383,725 to provide engineering design services to protect Nicholson and Wilbert Road outfalls. The city has applied for and obtained Ohio's BRIC (OEMA) design services grant funding for this project.

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Water, WWC & WWTP Improvements (Cont.)							
238005	Engineering	2023 Interceptor Rehabilitation Project	Enterprise Fund/ARPA/OPWC	$ 31,000,000	$ 29,766,676	$ 1,233,324	BC-23-091 March 20, 2023 BOC request to award a construction contract to Nerone & Sons, Inc in an amount not to exceed $28,000,000 for the rehbailitation of the sewer interceptor tunnel and the elimination of shaft 13. Nerone & Sons, Inc submitted the lowest and best bid package in response to publicly Bid Number 23-001. In addition, Nerone & Sons, Inc has successfully completed construction projects for the City of Lakewood, most notably the West End CSO Elimination project. BC-23-101 April 3, 2023 BOC request to award a professional services contract to AECOM in an amount not to exceed $1,600,000 to perform construction administration and materials testing services for the Interceptor Tunnel Rehabilitation project. AECOM was chosen to perform construction administration and materials testing services based on a proposal submission for these services. OPWC will be funding a portion of these professional services costs via reimbursement in the amount of $100,100. BC-26-045 April 6, 2026 BOC request to amend the contruction contract with Nerone & Sons, Inc in an amount not to exceed $1,400,000 for the rehabilitation of the sewer interceptor tunnel and the elmination of shaft 13. The additional funds are needed for the following work: construction of any eighty eight foot drop manhole to replace the existing deteriorated drop manhole, construction of two additional manholes and sewer lines, lining an existing 27" sewer main on Riverside, installation of new catch basin outlets, pavement, curb, and site restoration, with traffic maintenance and appuretenances.
248001	Engineering	WWTP Solids Storage Tank & Concrete Repairs	Enterprise Fund	$ 8,572,000	$ 8,751,683	$ (179,683)	BC-24-008 January 2, 2024 BOC request to award a design build construciton contract to Nerone & Sons Inc in an amount not to exceed $242,000 for the WWTP solid storage tank & concrete repairs. Noerone & Sons Inc submitted the best responsive and responsible proposal. In addition, Nerone & Sons' proposal was reviewed by the City Engineer, the WWTP Division Manager and the WWTP project manager. BC-24-110 October 7, 2024 BOC request to amend a Design Build Contract with Nerone & Sons, Inc in an amount not to exceed $80,000 for WWTP Solids Storage Tank & Concrete Repairs. Nerone &Sons Inc submitted the best responsive and responsible proposal, In addition, Nerone & Sons proposal was reviewd by the City Engineer, the WWTP Division Manager and the WWTP project manager. BC-24-119 November 18, 2024 BOC to amend a Design Build Contract with Nerone & Sons, Inc in an amount not to exceed $1,750,000 for WWTP Solids Storage Tank & Concrete Repairs. Nerone & Sons, Inc., submitted the best responsive and respsonsible proposal. In addition, Nerone & Sons proposal was reviewed by the City Engoneer, The WWTP Division Manager and the WWTP project manager. BC-25-051 April 21, 2025 BOC request to amend a Design Build contract with Nerone & Sons, Inc in an amount not to exceed $6,500,000 for WWTP Solids Storage Tank & Concrete Repairs. Nerone & Sons, Inc, submitted the best responsive and responsible proposal. In addition, Nerone & Sons proposal was reviewed by the City Engineer, The WWTP Division Manager and the WWTP Project Manager.
248002	Engineering	2025 Watermain Replacement Project Design	Enterprise Fund	$ 11,876,000	$ 11,161,779	$ 714,221	BC-24-039 Febuary 20, 2024 BOC request to award a contract with Euthenics, Inc in an amount not to exceed $900,000 for Professional Engineering Design Services of the 2025 Watermain Replacement Project. Euthenics, Inc was awarded this contract based on their experience in the field and response to the RFQ issued for these services. BC-25-068 June 16, 2025 BOC request to award a contract to Fabrizi Trucking and Paving Company, Inc and amount not to exceed $10,326,000 to provide construction services for the 2025 Watermain Replacement Program that will include Norton and Northland Avenues. Fabrizi Trucking and Paving Company, Inc submitted the lowest and best bid for Bid No. 25-010 2025 Watermain Replacement Program and has previously performed similar services for Lakewood projects. BC-25-069 June 16, 2025 BOC request to award a professional services contract for the 2025 Watermain Replacement Project that will incluse Norton and Northland Avenues. DLZ Ohio, Inc was awarded this professional service contract based upon a quality based selection process and has previously performed similar services for Lakewood projects.
258000	Engineering	2025 Lead Service Line Replacement and Construction Administration	Enterprise Funds, CDBG Funds	$ 819,000	$ 596,265	$ 222,735	BC-25-021 February 3, 2025 BOC request to award a contract to Terrace Construction Company, Inc in an amount not exceed $724,000 to provide lead service line replacement construction for the 2025 Lead Service Line Replacement Proejct including Cannon, Jackson, and Waterbury avenues. OWDA-WSRLA will directly pay $657,299 (with 53% grant/47% loan 0%interest - 30yr) and the Water Distribution Fund will pay $66,708 for this contract. Terrace Construction Company, Inc submitted the lowest and best responsive and responsible bid to the City of Lakewood Bid 25-003 advertised for opening on January 23, 2025. BC-25-020 February 3, 2025 BOC request to award a professional services contract to DLZ Ohio, Inc. in an amount not to exceed $95,000 to provide construction administration services for the 2025 Lead Service Line Replacement (Cannon, Jacksonm Waterbury). DLZ Ohio, Inc was chosen to provide the construction administration services based upon a Quality Based Selection process and was ranked best qualified.

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Capital Projects as of 6/30/2026

Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Water, WWC & WWTP Improvements (Cont.)							
268000	Engineering	2026 Lead Service Line Replacement and Construction Administration	Enterprise Funds	$ 3,940,000	$ 3,913,960	$ 26,040	BC-26-043 April 6, 2026 BOC request to award a contract to Digioia Suburban Excavating, LLC in an amount not to exceed $3,540,000 to provide lead service line replacement construction for the 2026 Citywide Lead Service Line Replacement Project. OWDA-WSRLA will reimburse $3,216,958 (with 53% grant, 47% loan 0%interest-30yr) and the Water Distribution Fund will pay $323,042 for this contract. Digioia Suburban Excavating LLC submitted the lowest and best responsive and responsible bid to the City of Lakewood Bid 26-003 advertised for opening on March 20, 2026. BC-26-044 April 6, 2026 BOC request to award a professional service contract to Quality Control Inspection, Inc in an amount not to exceed $400,000 to provide construction administration services for the 2026 Citywide Lead Sevice Line Replacement project. QCI, Inc was chosen to provide the construction administration services based upon a Quality Based Selection process and was ranked the best qualified. QCI, Inc has previously provided similar services on Lakewood projects.
268001	Engineering	WWTP Operations/Effluent & Tunnel Building Repairs	Enterprise Funds	$ 134,000	$ -	$ 134,000	BC-26-047 April 20, 2026 BOC request to award a contract to Cleveland Building Restoration in an amount not to exceed $134,000 to repair 3 buildings at the Wastewater Treatment Plant. The repairs will be purchased through State Purchasing using contract CPN-OH-R230404-307116 as authorized by Ordinance 15-11.

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