City of Lakewood
Monthly Financial Report

General Fund
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 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**	**7,792,071**	**58%**	**8,682,603**	**6,627,209**
Real Estate & Public Utility	10,650,396	13,458,716	13,458,716	7,792,071	58%	8,682,603	6,627,209
Municipal Income Tax	**33,220,988**	**34,006,321**	**34,671,586**	**23,086,699**	**67%**	**22,417,301**	**21,670,352**
Individual	14,689,163	15,076,812	14,982,988	11,435,732	76%	11,018,883	10,562,149
Net Profit	2,016,219	1,792,854	2,025,837	1,346,030	66%	1,224,387	1,174,702
Withholding	16,515,606	17,136,655	17,662,761	10,304,937	58%	10,174,032	9,933,502
Other Local Taxes	**13,175**	**34,704**	**14,000**	**32,786**	**234%**	**5,611**	**6,116**
Hotel Taxes	13,175	34,704	14,000	32,786	234%	5,611	6,116
Licenses-Permits & Inspections	**1,668,926**	**2,111,782**	**1,575,671**	**635,623**	**40%**	**628,413**	**598,208**
Building Permits	757,972	1,206,119	650,000	442,620	68%	438,466	406,548
Contractor Licenses	132,675	132,112	126,941	85,275	67%	79,285	73,975
Housing License-Residential	233,455	240,390	255,025	34,425	13%	31,705	14,330
Housing License-Commercial	402,900	374,050	459,045	34,760	8%	26,755	11,625
Other	141,925	159,111	84,660	38,543	46%	52,201	91,730
Intergovernmental	**4,596,143**	**4,912,397**	**4,888,443**	**3,780,889**	**77%**	**2,884,202**	**2,607,546**
Grants	605,463	255,891	246,000	71,536	29%	251,989	416,835
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	205,923	64%	159,789	140,628
Local Gov't Fund - County	2,299,086	2,516,086	2,511,923	1,601,720	64%	1,466,208	1,327,428
Cigarette Tax - Ohio	1,426	-	1,400	-	0%	-	-
Liquor & Beer Permits	103,398	110,590	100,000	-	0%	96,566	65,922
Other	43,637	65,408	20,000	1,058,507	5293%	65,408	8,891
Charges for Services	**3,869,825**	**3,769,701**	**3,416,000**	**2,535,378**	**74%**	**2,128,285**	**2,376,674**
External Service Charges	**2,600,380**	**2,500,135**	**2,146,000**	**1,583,204**	**74%**	**1,387,705**	**1,636,164**
Title Searches	6,610	7,690	7,000	5,090	73%	4,210	3,680
Civil Service Charges	1,955	1,625	-	-		1,625	1,955
Towing Fees	50,160	50,087	44,000	32,900	75%	29,709	27,915
Fees - Cable TV (Cox)	351,044	320,279	300,000	152,928	51%	180,836	180,383
Refuse and Recycling	17,732	17,732	40,000	43,591	109%	17,732	17,732
Womens Club Pavilion	6,505	15,999	15,000	4,623	31%	13,331	(338)
Parking Fees	230,758	276,541	230,000	120,023	52%	164,893	165,031
Other	60,250	66,096	110,000	39,407	36%	41,286	39,533
EMS Transport, Vital Stats	1,832,066	1,693,455	1,400,000	1,184,644	85%	909,553	1,178,628
Internal Service/Cost Reimb	**1,269,445**	**1,269,566**	**1,270,000**	**952,175**	**75%**	**740,580**	**740,509**
Indirect Cost Reimbursement	1,269,445	1,269,566	1,270,000	952,175	75%	740,580	740,509
Interest	**3,844,771**	**4,131,935**	**2,650,000**	**2,397,694**	**90%**	**2,288,251**	**2,248,279**
Interest Earnings	3,844,771	4,131,935	2,650,000	2,397,694	90%	2,288,251	2,248,279
Municipal Court	**1,011,168**	**1,422,758**	**1,243,300**	**689,089**	**55%**	**893,534**	**581,281**
Court Fines	387,618	505,584	510,000	226,763	44%	336,766	226,312
Court Costs	613,115	903,701	725,000	454,856	63%	547,441	348,330
Witness Fees	146	106	1,000	1,125	113%	88	63
Special Fees	10,289	13,173	7,000	6,345	91%	9,046	6,575
All Other Revenue	**269,988**	**161,644**	**160,000**	**142,771**	**89%**	**70,696**	**15,947**
Special Assessments - Direct	13,484	18,252	15,000	16,412	109%	9,345	8,055
Donations & Contributions	42,194	18,982	5,000	12,446	249%	4,732	3,003
Asset Sales	203,775	113,923	125,000	91,562	73%	50,166	52
Recyclable & Scrap Mat Sales	10,536	8,726	15,000	6,484	43%	4,691	4,836
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**	**162,339**	**11%**	**427,162**	**244,007**
Miscellaneous Revenue	26,328	25,772	20,000	12,307	62%	181	16,459
Reimbursements	280,367	699,600	87	150,032	172451%	426,155	216,646
Registrar's Reimbursement	1,155	595	1,000	-	0%	595	490
Other	-	231	1,478,000	-	0%	231	10,412
Economic Development	-	-	-	-		-	-
Total Receipts	**59,915,230**	**65,196,155**	**64,076,803**	**42,805,340**	**67%**	**40,886,057**	**37,437,618**
Total Receipts and Balance	**70,579,800**	**75,930,830**	**64,076,803**	**54,003,717**		**51,620,732**	**48,102,188**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 2024
GENERAL FUND EXPENDITURES							
General Government							
Council	**261,584**	**296,777**	**368,411**	**188,718**	**51%**	**171,815**	**151,077**
Personal Services	246,131	254,268	305,241	175,789	58%	143,981	142,115
Other Operations	15,453	42,509	63,170	12,929	20%	27,834	8,962
Encumbrances	-	-	-	11,886		**30,295**	-
Municipal Court	**1,883,654**	**1,992,010**	**2,322,741**	**1,291,450**	**56%**	**1,143,386**	**1,067,930**
Personal Services	1,664,145	1,850,156	2,100,841	1,221,842	58%	1,051,438	959,319
Other Operations	219,509	141,854	221,900	69,608	31%	91,948	108,611
Encumbrances	-	-	-	17,107		54,818	45,772
Civil Service	**146,996**	**124,365**	**191,903**	**135,865**	**71%**	**78,301**	**88,520**
Personal Services	107,434	110,228	115,703	71,910	62%	64,273	62,343
Other Operations	39,562	14,137	76,200	63,955	84%	14,028	26,176
Encumbrances	-	-	-	22,290		1,220	25,900
Mayor	**389,161**	**394,167**	**427,759**	**257,056**	**60%**	**225,382**	**273,736**
Personal Services	369,235	373,161	398,444	245,199	62%	212,578	261,953
Other Operations	19,926	21,006	29,315	11,857	40%	12,805	11,783
Encumbrances	-	-	-	0		-	**-**
Human Resources	**290,082**	**298,189**	**340,776**	**204,289**	**60%**	**178,114**	**173,359**
Personal Services	256,763	261,416	279,927	172,691	62%	153,479	148,630
Other Operations	33,319	36,772	60,849	31,598	52%	24,635	24,729
Encumbrances	-	-	-	18,766		22,278	21,344
Finance	**846,985**	**897,840**	**862,224**	**515,393**	**60%**	**504,568**	**483,004**
Personal Services	727,355	789,119	730,674	442,103	61%	419,034	386,111
Other Operations	119,630	108,721	131,550	73,290	56%	85,534	96,893
Encumbrances	-	-	-	8,692		8,100	1,000
Income Tax	**1,974,821**	**1,979,237**	**2,090,618**	**1,428,422**	**68%**	**1,352,070**	**1,263,461**
Personal Services	663,853	683,991	743,118	471,587	63%	438,489	390,570
Other Operations	269,677	314,849	447,500	229,544	51%	237,334	192,036
Refunds	1,041,291	980,397	900,000	727,290	81%	676,248	680,855
Encumbrances	23,000	-	-	158,255		114,577	121,485
Information Technology	**2,780,446**	**2,704,551**	**2,801,717**	**2,575,502**	**92%**	**2,025,787**	**1,942,281**
Personal Services	563,599	579,121	613,918	423,941	69%	336,782	327,275
Other Operations	2,216,847	2,125,430	2,187,799	2,151,560	98%	1,689,005	1,615,006
Encumbrances	2,036,000	-		3,722,455		1,744,676	1,405,224
General Administration	**6,146,248**	**8,004,363**	**3,481,300**	**1,879,806**	**54%**	**1,983,838**	**1,413,706**
Personal Services	183,738	219,878	266,000	69,761	26%	21,340	(1,006)
Other Operations	1,516,950	1,517,326	1,315,300	520,275	40%	576,019	632,965
Hospitalization	-	-	-	-		-	-
Workers Comp	-	-	-	-		-	-
Transfer Out	3,489,100	4,150,000	1,400,000	650,000	46%	975,000	400,000
Advance Out	460,000	1,550,000	500,000	-	0%	-	-
Reserve Balances							
Separation Pay	496,461	567,160	-	639,770		411,480	381,748
27th Pay	-	-	-	-		-	-
Budget Stabilization	-	-	-	-		-	-
Encumbrances	6,614,880	-	-	6,146,931		6,569,639	6,408,281
Law	**819,305**	**788,449**	**935,520**	**537,484**	**57%**	**459,293**	**466,186**
Personal Services	715,730	737,849	810,845	484,501	60%	422,488	414,094
Other Operations	103,575	50,600	124,675	52,983	42%	36,805	52,092
Encumbrances	-	-	-	3,665		12,164	89,586
Planning & Development	**1,271,121**	**1,045,456**	**783,042**	**627,264**	**80%**	**614,135**	**898,800**
Personal Services	468,191	538,868	725,192	400,299	55%	302,959	265,014
Other Operations	21,407	30,253	57,850	11,544	20%	6,445	14,700
Economic Development	781,523	476,335	-	215,421		304,731	619,086
Encumbrances	1,358,500	-	-	1,532,120		1,869,283	1,807,086
Community Relations	**265,253**	**260,589**	**307,389**	**164,570**	**54%**	**152,246**	**108,507**
Personal Services	215,572	220,738	240,884	148,587	62%	128,489	77,075
Other Operations	49,681	39,851	66,505	15,983	24%	23,757	31,432
Encumbrances	-	-		-		2,200	14,233
Vital Statistics	**497,878**	**601,498**	**654,360**	**362,586**	**55%**	**312,442**	**249,144**
Personal Services	121,710	183,649	183,696	121,606	66%	102,537	60,760
Other Operations	376,168	417,849	470,664	240,979	51%	209,905	188,384
Encumbrances	-	-	-	2,900		867	1,008
General Government Total	**17,573,535**	**19,387,492**	**15,567,760**	**10,168,404**	**65%**	**9,201,378**	**8,579,710**

City of Lakewood
Monthly Financial Report

General Fund
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 2024
Public Safety							
Police	**13,610,268**	**13,957,615**	**15,148,422**	**9,361,803**	**62%**	**8,454,962**	**8,276,068**
Personal Services	12,636,308	12,948,116	14,320,298	8,790,048	61%	7,863,089	7,648,021
Other Operations	973,961	1,009,498	828,124	571,755	69%	591,873	628,047
Encumbrances	37,765	-	-	43,087		153,018	8,464
Dispatch	**1,151,493**	**1,192,453**	**1,345,199**	**829,661**	**62%**	**688,624**	**664,859**
Personal Services	1,138,243	1,179,538	1,328,699	821,286	62%	679,989	655,979
Other Operations	13,250	12,915	16,500	8,375	51%	8,635	8,880
Encumbrances	-	-	-	6,625		6,365	6,630
Support of Prisoners	**267,380**	**312,124**	**425,381**	**238,355**	**56%**	**171,542**	**140,134**
Personal Services	144,260	175,746	262,981	155,780	59%	91,723	75,969
Other Operations	123,119	136,378	162,400	82,576	51%	79,819	64,165
Encumbrances	33,600	-	-	32,326		27,594	46,742
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**	**332,384**	**207,244**	**62%**	**157,603**	**144,535**
Personal Services	234,061	239,375	288,484	185,619	64%	135,154	126,945
Other Operations	34,982	41,845	43,900	21,626	49%	22,448	17,591
Encumbrances	-	-	-	-		-	-
Fire	**12,555,982**	**12,719,653**	**14,472,809**	**9,060,578**	**63%**	**7,671,670**	**7,429,621**
Personal Services	11,796,630	12,096,973	13,351,909	8,409,448	63%	7,183,131	6,939,244
Other Operations	759,352	622,681	1,120,900	651,130	58%	488,539	490,377
Encumbrances	137,700	-	-	340,526		181,423	106,161
Housing and Building	**1,620,488**	**1,798,784**	**1,971,607**	**1,124,192**	**57%**	**1,024,947**	**934,231**
Personal Services	1,449,570	1,488,299	1,606,157	975,896	61%	863,274	838,843
Other Operations	170,919	310,485	365,450	148,296	41%	161,673	95,388
Encumbrances	-	-	-	165,977		105,070	57,557
Total Public Safety	**29,733,666**	**30,514,736**	**33,968,164**	**20,976,124**	**62%**	**18,327,608**	**17,743,080**

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General Fund
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 2024
Public Works							
Public Works Administration	**105,223**	**139,318**	**142,138**	**99,225**	**70%**	**84,662**	**98,504**
Personal Services	99,074	134,493	134,188	93,090	69%	82,077	94,605
Other Operations	6,149	4,826	7,950	6,135	77%	2,585	3,899
Encumbrances	-	-	-	-		-	365
Security	**186,963**	**178,879**	**197,819**	**101,269**	**51%**	**88,598**	**93,800**
Personal Services	186,963	178,879	197,819	101,269	51%	88,598	93,800
Parks	**3,045,359**	**3,146,942**	**3,554,318**	**2,006,542**	**56%**	**1,849,617**	**1,759,505**
Personal Services	2,008,569	2,084,229	2,264,318	1,412,615	62%	1,209,061	1,150,978
Other Operations	1,036,790	1,062,713	1,290,000	593,926	46%	640,556	608,526
Encumbrances	156,500	-	-	449,579		386,767	380,917
Band Concerts	**10,000**	**18,150**	**20,000**	**14,670**	**73%**	**18,150**	**14,000**
Personal Services	-	-	-	420		-	-
Other Operations	10,000	18,150	20,000	14,250	71%	18,150	14,000
Encumbrances	-	-	-	4,000		-	-
Museums	**12,292**	**7,252**	**37,800**	**3,624**	**10%**	**4,300**	**10,180**
Other Operations	12,292	7,252	37,800	3,624	10%	4,300	10,180
Encumbrances	-	-	-	1,713		1,940	1,049
July 4th Program	**97,165**	**93,808**	**137,599**	**84,817**	**62%**	**88,964**	**65,457**
Personal Services	22,201	25,979	38,099	21,408	56%	21,134	21,294
Other Operations	74,964	67,830	99,500	63,409	64%	67,830	44,164
Encumbrances	-	-	-	5,575		4,609	28,790
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**	**410,837**	**47%**	**404,734**	**334,493**
Personal Services	466,911	432,806	463,313	284,205	61%	253,867	231,575
Other Operations	282,692	294,311	407,176	126,631	31%	150,866	102,918
Encumbrances	100,000	-	-	323,191		241,171	129,815
Refuse and Recycling	**4,283,766**	**4,390,757**	**5,168,571**	**2,704,918**	**52%**	**2,244,297**	**2,263,869**
Personal Services	2,668,192	2,766,722	2,947,696	1,840,947	62%	1,591,574	1,537,252
Other Operations	1,615,574	1,624,036	2,220,875	863,971	39%	652,723	726,616
Encumbrances	460,000	-	-	521,073		554,402	552,901
Fleet Management	**1,839,542**	**2,118,344**	**2,397,393**	**1,441,504**	**60%**	**1,119,365**	**1,107,723**
Personal Services	953,180	1,112,185	1,227,493	748,471	61%	585,414	541,068
Other Operations	886,362	1,006,159	1,169,900	693,034	59%	533,951	566,656
Encumbrances	169,700	-	-	839,863		655,253	616,690
Engineering	**192,834**	**190,238**	**268,445**	**215,152**	**80%**	**110,070**	**116,654**
Personal Services	173,407	177,937	212,970	193,929	91%	101,540	101,422
Other Operations	19,426	12,301	55,475	21,223	38%	8,529	15,232
Encumbrances	-	-	-	6,713		-	1,422
Street Lighting	**589,261**	**616,098**	**650,000**	**337,300**	**52%**	**361,309**	**333,913**
Other Operations	589,261	616,098	650,000	337,300	52%	361,309	333,913
Encumbrances							
Total Public Works	**11,112,319**	**11,627,888**	**13,445,572**	**7,420,163**	**55%**	**6,374,828**	**6,198,373**

General Fund
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 2024
Human Services							
Human Services Administration	**368,373**	**402,282**	**442,536**	**281,410**	**64%**	**239,315**	**210,678**
Personal Services	338,926	356,740	365,031	238,838	65%	214,351	192,300
Other Operations	29,447	45,541	77,505	42,572	55%	24,963	18,378
Encumbrances	-	-	-	18,950		300	-
Early Childhood	**103,512**	**107,938**	**116,748**	**107,426**	**92%**	**61,534**	**59,867**
Personal Services	103,075	105,548	111,348	68,759	62%	61,050	59,633
Other Operations	437	2,390	5,400	38,667	716%	484	234
Encumbrances	-	-	-	-		-	-
Youth Services	**386,263**	**364,998**	**528,850**	**243,752**	**46%**	**231,276**	**223,437**
Personal Services	385,201	364,426	527,050	243,357	46%	230,879	222,600
Other Operations	1,061	571	1,800	395	22%	397	837
Encumbrances	-	-	-	-		-	-
Total Human Services	**858,148**	**875,218**	**1,088,134**	**632,588**	**58%**	**532,125**	**493,981**
Total General Fund Expenditures							
Total Disbursements	**59,277,667**	**62,405,333**	**64,069,630**	**39,197,280**	**61%**	**34,435,938**	**33,015,145**
Cash Balance	**11,302,132**	**13,525,496**		**14,806,437**		**17,184,794**	**15,087,043**
Less: Encumbrances	**11,127,645**	**13,454,765**		**14,407,165**		**12,759,298**	**11,942,755**
Adjustments	**10,560,187**	**11,127,645**		**13,454,765**		**11,127,645**	**10,560,187**
Unencumbered Balance	**10,734,675**	**11,198,376**		**13,854,037**		**15,553,141**	**13,704,476**

Special Revenue Funds
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 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**	**117,427**	**60%**	**115,566**	**112,921**
Gasoline Excise Tax	156,452	163,381	155,000	92,910	60%	91,034	88,703
Motor Vehicle License Tax	40,328	40,816	42,000	24,517	58%	24,532	24,218
Total Receipts and Balance	**343,891**	**422,352**	**197,000**	**240,792**		**333,722**	**260,032**
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		2,004		82,734	209,851
Less: Encumbrances	0	0		-		-	-
Unencumbered Balance	**218,156**	**123,365**		**2,004**		**82,734**	**209,851**
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**	**1,448,267**	**57%**	**1,425,315**	**1,398,304**
Gasoline Excise Tax	1,929,576	2,015,031	1,950,000	1,145,889	59%	1,122,749	1,094,001
State Motor Vehicle License Tax	497,382	503,395	535,000	302,378	57%	302,566	298,693
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**	**2,579,456**		**1,905,778**	**2,365,525**
Expenditures	**2,993,026**	**3,009,488**	**3,451,341**	**1,510,435**	**44%**	**1,614,632**	**1,505,645**
Personal Services	1,956,944	2,014,266	2,170,016	1,292,375	60%	1,160,099	1,113,778
Other Operations	1,036,083	995,222	1,281,325	218,060	17%	454,533	391,868
Total Disbursements	**2,993,026**	**3,009,488**	**3,451,341**	**1,510,435**	**44%**	**1,614,632**	**1,505,645**
Cash Balance	480,463	1,131,188		1,069,021		291,146	859,880
Less: Encumbrances				1,217,100		603,437	730,676
Unencumbered Balance	**480,463**	**1,131,188**		**(148,079)**		**(312,291)**	**129,204**
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**	**2,200**	**44%**	**0**	**-**
Other Operations	-	5,000	5,000	2,200	44%	0	-
Total Disbursements	**-**	**5,000**	**5,000**	**2,200**	**44%**	**0**	**-**
Cash Balance	31,899	32,749		30,549		31,899	25,899
Less: Encumbrances	-	-		3,800		-	-
Unencumbered Balance	**31,899**	**32,749**		**26,749**		**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**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 2024
Police Pension Fund #220							
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**	**1,602,403**	**57%**	**1,760,660**	**1,427,427**
Real Estate & Public Utility	1,970,106	2,489,507	2,489,475	1,446,140	58%	1,604,500	1,307,594
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**	**4,354,977**		**3,682,441**	**3,023,715**
Expenditures	**1,884,519**	**1,970,685**	**2,531,771**	**1,290,518**	**51%**	**1,172,337**	**1,130,432**
Employers Share	1,884,519	1,970,685	2,531,771	1,290,518	51%	1,172,337	1,130,432
Total Disbursements	**1,884,519**	**1,970,685**	**2,531,771**	**1,290,518**	**51%**	**1,172,337**	**1,130,432**
Cash Balance	1,921,780	2,752,574		3,064,458		2,510,103	1,893,284
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**1,921,780**	**2,752,574**		**3,064,458**		**2,510,103**	**1,893,284**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 2024
Fire Pension Fund #221							
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**	**1,682,690**	**57%**	**1,848,042**	**1,501,222**
Real Estate & Public Utility	2,068,590	2,613,981	2,613,947	1,518,612	58%	1,684,074	1,375,398
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**	**4,529,000**		**3,985,006**	**3,450,373**
Expenditures	**2,132,675**	**2,232,204**	**2,909,055**	**1,474,218**	**51%**	**1,319,244**	**1,252,002**
Employers Share	2,132,675	2,232,204	2,909,055	1,474,218	51%	1,319,244	1,252,002
Total Disbursements	**2,132,675**	**2,232,204**	**2,909,055**	**1,474,218**	**51%**	**1,319,244**	**1,252,002**
Cash Balance	2,136,964	2,846,311		3,054,782		2,665,763	2,198,372
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**2,136,964**	**2,846,311**		**3,054,782**		**2,665,763**	**2,198,372**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 2024
Law Enforcement Trust Fund #222							
Balance - January 1st	**19,695**	**98,838**		**401,028**		**98,838**	**19,695**
Revenues	**175,132**	**401,945**	**150,144**	**135,900**	**91%**	**202,148**	**141,848**
Federal & State	22,522	176,597	27,644	(1,674)	-6%	2,933	10,900
Special Fees	748	824	2,500	-	0%	824	533
Sale of Assets	4,891	25,102	10,000	-	0%	25,102	475
Other	146,971	199,423	110,000	137,574	125%	173,290	129,940
Total Receipts and Balance	**194,827**	**500,782**	**150,144**	**536,928**		**300,986**	**161,543**
Expenditures	**95,989**	**99,754**	**100,450**	**86,194**	**86%**	**57,017**	**45,567**
Personal Services	-	-	-	-		-	-
Other Operations	95,989	99,754	100,450	86,194	86%	57,017	45,567
Transfer (Bureau of Justice Grant Fund)							
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**95,989**	**99,754**	**100,450**	**86,194**	**86%**	**57,017**	**45,567**
Cash Balance	98,838	401,028		450,734		243,968	115,976
Less: Encumbrances		-		1,450			
Unencumbered Balance	**98,838**	**401,028**		**449,284**		**243,968**	**115,976**

Special Revenue Funds
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 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%	477	425
Total Receipts and Balance	**16,753**	**12,484**	**2,000**	**14,534**		**12,434**	**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		12,434	12,792
Less: Encumbrances							
Unencumbered Balance	**11,956**	**12,484**		**12,835**		**12,434**	**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**	**4,092**	**26%**	**44,821**	**1,608**
Intergovernmental	1,398	44,334	15,000	1,674	11%	43,259	-
Special Fees / Advance In	-	-	-	-		-	-
Miscellaneous	2,670	5,514	1,000	2,418	242%	1,561	1,608
Total Receipts and Balance	**102,745**	**122,202**	**16,000**	**126,293**		**117,175**	**100,285**
Expenditures	**30,391**	**-**	**50,000**	**-**	**0%**	**0**	**20,221**
Capital Outlay	30,391	-	50,000	-	0%	0	20,221
Total Disbursements	**30,391**	**-**	**50,000**	**-**	**0%**	**0**	**20,221**
Cash Balance	72,354	122,202		126,293		117,175	80,063
Less: Encumbrances	-	-		-		-	0
Unencumbered Balance	**72,354**	**122,202**		**126,293**		**117,175**	**80,063**
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%**	**4,707**	**1,017**
Intergovernmental	3,046	-	-	-		-	1,017
Transfers In	-	-	-	-		-	-
Reimbursements		4,764	3,000	7,193		4,707	
Total Receipts and Balance	**30,568**	**26,636**	**3,000**	**28,857**		**26,580**	**28,539**
Expenditures	**8,695**	**4,973**	**10,000**	**4,588**	**46%**	**4,973**	**8,695**
Other Operations	8,695	4,973	10,000	4,588	46%	4,973	8,695
Total Disbursements	**8,695**	**4,973**	**10,000**	**4,588**	**46%**	**4,973**	**8,695**
Cash Balance	21,873	21,664		24,269		21,607	19,845
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**21,873**	**21,664**		**24,269**		**21,607**	**19,845**
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%**	**3,614**	**9,237**
State	6,350	1,449	5,000	4,810	96%	1,449	6,350
Court Special Fees	5,042	2,280	5,000	210	4%	2,165	2,887
Total Receipts and Balance	**195,064**	**194,553**	**10,000**	**190,913**		**194,438**	**192,909**
Expenditures	**4,240**	**8,660**	**60,000**	**150**	**0%**	**2,350**	**2,540**
Other Operations	4,240	8,660	60,000	150	0%	2,350	2,540
Total Disbursements	**4,240**	**8,660**	**60,000**	**150**	**0%**	**2,350**	**2,540**
Cash Balance	190,824	185,893		190,763		192,088	190,369
Less: Encumbrances						1,150	650
Unencumbered Balance	**190,824**	**185,893**		**190,763**		**190,938**	**189,719**

Special Revenue Funds
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 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%**	**1,046**	**864**
Special Fees	1,479	1,046	2,400	348	15%	946	864
Reimbursements	-	-	100	-	0%	100	-
Total Receipts and Balance	**36,325**	**36,045**	**2,500**	**36,299**		**36,045**	**35,710**
Expenditures	**1,326**	**94**	**25,500**	**403**	**2%**	**94**	**1,326**
Other Operations	1,326	94	25,500	403	2%	94	1,326
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**1,326**	**94**	**25,500**	**403**	**2%**	**94**	**1,326**
Cash Balance	34,999	35,951		35,897		35,951	34,384
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**34,999**	**35,951**		**35,897**		**35,951**	**34,384**
Political Subdivision Fund #232							
Balance - January 1st	**20,842**	**20,942**		**21,599**		**20,942**	**20,842**
Revenues	**100**	**657**	**450**	**-**	**0%**	**50**	**100**
Special Fees	100	657	450	-	0%	50	100
Total Receipts and Balance	**20,942**	**21,599**	**450**	**21,599**		**20,992**	**20,942**
Expenditures	**-**	**-**	**10,000**	**-**	**0%**	**-**	**-**
Other Operations	-	-	10,000	-	0%	-	-
Total Disbursements	**-**	**-**	**10,000**	**-**	**0%**	**-**	**-**
Cash Balance	20,942	21,599		21,599		20,992	20,942
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**20,942**	**21,599**		**21,599**		**20,992**	**20,942**
Computer Maintenance Fund #234							
Balance - January 1st	**112,208**	**154,728**		**217,624**		**154,728**	**112,208**
Revenues	**59,575**	**71,270**	**50,000**	**31,588**	**63%**	**45,877**	**34,117**
Court Special Fees	59,575	71,270	50,000	31,588	63%	45,877	34,117
Total Receipts and Balance	**171,783**	**225,998**	**50,000**	**249,212**		**200,605**	**146,325**
Expenditures	**17,055**	**8,374**	**50,000**	**11,330**	**23%**	**7,264**	**8,493**
Other Operations	17,055	8,374	50,000	11,330	23%	7,264	8,493
Total Disbursements	**17,055**	**8,374**	**50,000**	**11,330**	**23%**	**7,264**	**8,493**
Cash Balance	154,728	217,624		237,882		193,341	137,833
Less: Encumbrances	-			1,500		1,500	-
Unencumbered Balance	**154,728**	**217,624**		**236,382**		**191,841**	**137,833**

Special Revenue Funds
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 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**	**44,902**	**64%**	**178,324**	**189,199**
Court Special Fees	218,201	213,411	70,000	44,902	64%	178,324	189,199
Total Receipts and Balance	**415,992**	**438,386**	**70,000**	**252,283**		**403,299**	**386,990**
Expenditures	**191,017**	**231,005**	**100,000**	**57,108**	**57%**	**196,034**	**33,641**
Personal Services	23,690	27,001	-	-		15,955	13,571
Other Operations	167,327	204,004	100,000	57,108	57%	180,079	20,070
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**191,017**	**231,005**	**100,000**	**57,108**	**57%**	**196,034**	**33,641**
Cash Balance	224,975	207,381		195,175		207,265	353,348
Less: Encumbrances	-			20,675		5,500	-
Unencumbered Balance	**224,975**	**207,381**		**174,499**		**201,765**	**353,348**
Court Probation Services #236							
Balance - January 1st	**156,083**	**165,520**		**174,002**		**165,520**	**156,083**
Revenues	**17,485**	**22,406**	**18,500**	**9,871**	**53%**	**13,708**	**9,672**
Court Special Fees	17,485	22,406	18,500	9,871	53%	13,708	9,672
Total Receipts and Balance	**173,568**	**187,926**	**18,500**	**183,873**		**179,228**	**165,755**
Expenditures	**8,047**	**13,923**	**43,000**	**11,849**	**28%**	**7,614**	**4,797**
Personal Services	-	-	-	-		-	-
Other Operations	8,047	13,923	43,000	11,849	28%	7,614	4,797
Total Disbursements	**8,047**	**13,923**	**43,000**	**11,849**	**28%**	**7,614**	**4,797**
Cash Balance	165,521	174,002		172,024		171,614	160,958
Less: Encumbrances				3,600		7,025	8,775
Unencumbered Balance	**165,521**	**174,002**		**168,424**		**164,589**	**152,183**
IDIAM #237							
Balance - January 1st	**166,875**	**154,522**		**149,826**		**154,522**	**166,875**
Revenues	**6,735**	**11,179**	**9,000**	**4,247**	**100%**	**6,555**	**4,589**
Court Special Fees	6,735	11,179	9,000	4,247	100%	6,555	4,589
Total Receipts and Balance	**173,610**	**165,701**	**9,000**	**154,073**		**161,077**	**171,464**
Expenditures	**19,088**	**15,875**	**61,000**	**8,699**	**100%**	**7,566**	**10,507**
Other Operations	19,088	15,875	61,000	8,699	100%	7,566	10,507
Total Disbursements	**19,088**	**15,875**	**61,000**	**8,699**	**100%**	**7,566**	**10,507**
Cash Balance	154,522	149,826		145,374		153,510	160,957
Less: Encumbrances				11,592		11,867	2,869
Unencumbered Balance	**154,522**	**149,826**		**133,782**		**141,644**	**158,088**

Special Revenue Funds
RECEIPTS AND EXPENSES
JULY 31, 2026

CDBG Fund #240	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 2024
Balance - January 1st	254,696	258,268		268,708		258,268	254,696
Revenues	**2,199,332**	**2,403,083**	**3,390,000**	**58,616**	**2%**	**56,391**	**164,488**
CDBG	1,935,099	2,134,934	3,090,000	-	0%	56,391	35,294
Program Income	179,233	118,148	150,000	58,616	39%	-	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**	**327,325**		**314,660**	**419,184**
Expenditures							
Housing and Building	**83,482**	**77,297**	**91,992**	**50,064**	**54%**	**44,570**	**49,500**
Personal Services	80,335	73,648	86,588	47,125	54%	42,351	47,912
Other Operations	3,147	3,650	5,404	2,939	54%	2,218	1,588
Capital Programs	**708,793**	**909,303**	**1,002,695**	**61,120**	**6%**	**592,155**	**393,770**
Capital Outlay	708,793	909,303	1,002,695	61,120	6%	592,155	393,770
Aging	**16,430**	**-**	**69,570**	**26,150**	**38%**	**-**	**3,484**
Personal Services	16,430	-	69,570	26,150	38%	-	3,484
Nuisance Rehab	**-**	**-**	**-**	**-**		**-**	**2,589**
Personal Services	-	-	-	-		-	2,589
Other Operations	-	-	-	-		-	-
Early Childhood	**41,554**	**40,942**	**57,730**	**28,470**	**49%**	**25,169**	**27,892**
Personal Services	-	-	-	-		-	-
Other Operations	41,554	40,942	57,730	28,470	49%	25,169	27,892
Home Buyer Assistance	**-**	**-**	**-**	**-**		**-**	**-**
Other Operations	-	-	-	-		-	-
Community Development	**379,812**	**344,292**	**354,672**	**223,448**	**63%**	**197,852**	**200,595**
Personal Services	347,405	303,165	299,318	215,836	72%	181,171	183,175
Other Operations	32,406	41,128	55,354	7,612	14%	16,681	17,420
LMI Housing Rehab Loans	**144,926**	**157,708**	**292,616**	**67,734**	**23%**	**78,169**	**51,952**
Personal Services	20,326	20,875	25,940	12,130	47%	12,309	12,070
Other Operations	124,600	136,833	266,676	55,604	21%	65,860	39,882
Store Front Renovation	**214,342**	**71,467**	**217,622**	**51,351**	**24%**	**56,216**	**23,157**
Personal Services	13,555	14,682	23,090	10,045	44%	8,429	7,800
Other Operations	200,787	56,785	194,532	41,306	21%	47,786	15,356
RAMP	**143,684**	**136,852**	**228,153**	**55,089**	**24%**	**39,306**	**47,905**
Personal Services	21,976	22,844	28,863	10,515	36%	13,164	10,074
Other Operations	121,708	114,008	199,290	44,574	22%	26,142	37,831
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**	**20,905**	**67%**	**20,253**	**7,171**
Other Operations	20,967	32,346	31,282	20,905	67%	20,253	7,171
Other Operations & Maintenance	-	-	-	-		-	-
NCH-Health Services	**25,667**	**25,499**	**23,618**	**-**	**0%**	**25,499**	**-**
Other Operations	25,667	25,499	23,618	-	0%	25,499	-
Economic Development	**58,190**	**5,024**	**174,248**	**3,180**	**2%**	**2,895**	**56,124**
Personal Services	8,190	5,024	9,236	3,180	34%	2,895	6,124
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**	**35,899**	**60%**	**17,950**	**36,377**
Other Operations	62,041	28,719	59,643	35,899	60%	17,950	36,377
Weatherization	**110,594**	**50,112**	**144,830**	**10,337**	**7%**	**26,891**	**52,030**
Other Operations	92,800	31,895	121,740	-	0%	16,394	41,956
Park Improvements	**-**	**234,667**	**155,980**	**2,634**	**2%**	**108,552**	**-**
Capital Outlay	-	234,667	155,980	2,634	2%	108,552	-
LCSC - Food Pantry	**93,427**	**88,711**	**81,045**	**83,311**	**103%**	**69,911**	**50,603**
Other Operations	93,427	88,711	81,045	83,311	103%	69,911	50,603
DVC- Advocacy for Lkwd Victims	**18,291**	**18,904**	**19,181**	**10,861**	**57%**	**12,295**	**10,504**
Other Operations	18,291	18,904	19,181	10,861	57%	12,295	10,504
Demolition	**2,624**	**-**	**-**	**-**		**-**	**2,159**
Personal Services	2,624	-	-	-		-	2,159
Other Operations	-	-	-	-		-	-
HOME Administration	**26,586**	**27,816**	**32,957**	**16,198**	**49%**	**16,075**	**15,370**
Personal Services	26,468	27,470	28,863	16,198	56%	15,831	15,252
Other Operations	118	346	4,094	-	0%	244	118
LkwdAlive-Paint Rebate	**40,850**	**32,677**	**91,990**	**7,000**	**8%**	**22,237**	**27,100**
Other Operations	40,850	32,677	91,990	7,000	8%	22,237	27,100
Transfer Out	**-**	**85,000**	**150,000**	**150,000**	**100%**	**85,000**	**-**
Total Disbursements	**2,195,760**	**2,392,643**	**3,282,337**	**903,752**	**28%**	**1,440,994**	**1,061,782**
Cash Balance	258,268	268,708		(576,427)		(1,126,334)	(642,598)
Less: Encumbrances				1,519,623		852,726	2,119,526
Adjustments							
Unencumbered Balance	**258,268**	**268,708**		**(2,096,050)**		**(1,979,060)**	**(2,762,124)**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 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**	**209,138**	**86%**	**124,892**	**88,943**
Personal Services	4,857	5,024	6,812	3,180	47%	2,895	2,790
Advance Out	80,000	80,000	80,000	80,000	100%	80,000	80,000
LCSC-Homeless Prevention	37,914	66,569	155,000	125,958	81%	41,996	4,217
LCSC	1,936	-	-	-		-	1,936
Total Disbursements	**124,706**	**151,593**	**241,812**	**209,138**	**86%**	**124,892**	**88,943**
Cash Balance	48,444	48,445		(160,694)		(48,237)	(40,499)
Less: Encumbrances				258,690		248,164	161,710
Unencumbered Balance	**48,444**	**48,445**		**(419,384)**		**(296,401)**	**(202,209)**
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%**	**47,500**	**17,500**
Program Income	38,031	72,550	45,000	28,165	63%	47,500	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**		**108,196**	**409,735**
Expenditures	**369,570**	**1,444,073**	**2,024,863**	**1,393,675**	**69%**	**284,476**	**356,906**
First Time Home Buyers	-	-	246,925	10,086	4%	-	-
Senior Deferred Loan	114,738	388,496	374,303	986	0%	284,298	104,190
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	184,087	98%	178	34
Advances Out	-	-	-	1,120,000	100%	-	**-**
Total Disbursements	**369,570**	**1,444,073**	**2,024,863**	**1,393,675**	**69%**	**284,476**	**356,906**
Cash Balance	60,696	66,265		(1,294,245)		(176,280)	52,829
Less: Encumbrances				262,752		622,668	13,364
Unencumbered Balance	**60,696**	**66,265**		**(1,556,996)**		**(798,948)**	**39,465**
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**	**598,219**	**53%**	**912,055**	**378,147**
Intergovernmental	110,056	171,762	60,000	79,164	132%	59,662	61,271
Charges for Services	140,907	119,111	110,000	58,100	53%	70,462	52,421
Donations and Contributions	23,565	50,000	50,000	10,955	22%	106,931	14,456
Transfer (General Fund)	900,000	1,600,000	-	450,000		675,000	**250,000**
Total Receipts and Balance	**1,795,348**	**2,614,171**	**1,120,000**	**1,884,345**		**1,585,353**	**998,967**
Expenditures	**1,122,050**	**1,328,045**	**1,444,936**	**701,652**	**49%**	**786,116**	**664,246**
Personal Services	933,472	1,016,121	1,086,486	584,860	54%	579,402	559,048
Other Operations	188,578	311,924	358,450	116,792	33%	206,715	105,198
Total Disbursements	**1,122,050**	**1,328,045**	**1,444,936**	**701,652**	**49%**	**786,116**	**664,246**
Cash Balance	673,298	1,286,126		1,182,693		799,237	334,721
Less: Encumbrances				46,000		67,625	60,339
Unencumbered Balance	**673,298**	**1,286,126**		**1,136,693**		**731,612**	**274,382**

Special Revenue Funds
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 2024
Lakewood Hospital Fund #260							
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**	**6,442**	**23%**	**484**	**3,039**
Personal Services	-	-	-	-		-	-
Professional Services							
Payment to Lakewood Hospital							
Other Operations	3,457	3,702	28,000	6,442	23%	484	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**	**1,716,087**	**26%**	**11,030**	**62,286**
Cash Balance	7,053,551	6,510,135		4,794,047		7,172,777	7,090,231
Less: Encumbrances				2,675,027		52,057	46,467
Adjustments							
Unencumbered Balance	**7,053,551**	**6,510,135**		**2,119,020**		**7,120,720**	**7,043,764**
Help to Others Fund #277							
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**	**97,576**	**161%**	**29,052**	**75,236**
Personal Services	42,265	49,231	49,644	44,003	89%	25,840	22,002
Other Operations	3,134	3,624	10,900	3,574	33%	3,212	2,234
Advance Out	51,000	-	-	50,000		-	51,000
Total Disbursements	**96,399**	**52,854**	**60,544**	**97,576**	**161%**	**29,052**	**75,236**
Cash Balance	11,570	52,461		(45,115)		(17,483)	(49,215)
Less: Encumbrances	-	-		-		-	0
Unencumbered Balance	**11,570**	**52,461**		**(45,115)**		**(17,483)**	**(49,215)**
Juvenile Diversion Program Fund #279							
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							
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)**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 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%**	**380,987**	**490,852**
Intergovernmental	692,457	698,282	700,000	272,792	39%	380,987	490,852
Miscellaneous /Transfers In	265,000	120,000	260,000	-	0%	-	-
Total Receipts and Balance	**1,074,337**	**1,049,166**	**960,000**	**561,137**		**611,872**	**607,732**
Expenditures	**843,454**	**760,822**	**910,020**	**432,948**	**48%**	**524,838**	**610,243**
Personal Services	430,859	399,323	538,870	272,458	51%	202,556	250,353
Other Operations	412,594	361,499	371,150	160,491	43%	322,282	359,890
Total Disbursements	**843,454**	**760,822**	**910,020**	**432,948**	**48%**	**524,838**	**610,243**
Cash Balance	230,884	288,345		128,188		87,034	(2,512)
Less: Encumbrances				48,876		40,687	26,374
Unencumbered Balance	**230,884**	**288,345**		**79,312**		**46,347**	**(28,886)**
Opioid Settlement Fund #283							
Balance - January 1st	**40,295**	**105,955**		**139,370**		**105,955**	**40,295**
Revenues	**80,360**	**47,815**	**30,000**	**18,717**	**62%**	**18,428**	68,656
Intergovernmental	80,360	47,815	30,000	18,717	62%	18,428	68,656
Advance In	-	-	-	-		-	-
Total Receipts and Balance	**120,655**	**153,770**	**30,000**	**158,087**		**124,383**	**108,951**
Expenditures	**14,700**	**14,400**	**50,000**	**8,400**	**17%**	**9,300**	**10,200**
Personal Services							
Other Operations	14,700	14,400	50,000	8,400	17%	9,300	10,200
Capital Outlay			-				
Total Disbursements	**14,700**	**14,400**	**50,000**	**8,400**	**17%**	**9,300**	**10,200**
Cash Balance	105,955	139,370		149,687		115,083	98,751
Less: Encumbrances				6,600		5,700	4,800
Adjustments							
Unencumbered Balance	**105,955**	**139,370**		**143,087**		**109,383**	**93,951**
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	**-**	**-**		**-**		**-**	**-**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 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)**	**-**	**-**		**445,233**	232,757
Personal Services	-	-	-	-		-	-
Other Operations	389,959	(289,959)	-	-		445,233	232,757
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**389,959**	**(289,959)**	**-**	**-**		**445,233**	**232,757**
Cash Balance	5,050,520	-		-		(735,192)	21,559,970
Less: Encumbrances						204,767	42,243
Unencumbered Balance	**5,050,520**	**-**		**-**		**(939,959)**	**21,517,726**

Debt Service Funds
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 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**	**5,918,260**	**92%**	**4,322,244**	**3,650,169**
Real Estate & Public Utility	4,272,472	5,399,017	5,399,017	3,136,938	58%	3,479,673	2,675,749
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	43,606	36%	205,807	472,611
Miscellaneous	12,579	78,777	12,000	2,127,924	17733%	-	12,579
Interest	265,038	341,850	125,000	204,616	164%	201,044	150,194
Other Financing Sources	**31,454,672**	**8,436,319**	**15,420,000**	**14,489,127**	**94%**	**7,936,319**	**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%	1,500,000	900,000
Transfer (HB 300 Lease)	-	-	-	-		-	-
Total Receipts and Balance	**44,828,079**	**23,724,586**	**21,822,603**	**29,695,532**		**20,624,547**	**41,949,422**
Expenditures	**36,462,096**	**14,436,440**	**21,381,000**	**17,549,147**	**82%**	**10,121,461**	**32,558,159**
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%	2,113,999	1,902,836
Capital Lease Interest	106,240	173,231	200,000	201,047	101%	150,872	81,511
Debt Issuance Costs	285,088	67,404	70,000	98,818	141%	67404	285,088
Total Disbursements	**36,462,096**	**14,436,440**	**21,381,000**	**17,549,147**	**82%**	**10,121,461**	**32,558,159**
Cash Balance	8,365,984	9,288,146		12,146,385		10,503,086	9,391,263
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**8,365,984**	**9,288,146**		**12,146,385**		**10,503,086**	**9,391,263**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 2024
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
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 2024
Capital Projects Fund #401							
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**	**12,965,906**	**84%**	**6,721,769**	**8,838,693**
OPWC	-	-	-	-		-	-
Federal	1,704,925	139,769	250,000	-	0%	139,769	944,880
County	77,549	-	20,000	1,540,000	7700%	-	20,000
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**	**20,256,054**		**14,951,901**	**20,918,171**
Expenditures	**15,469,732**	**8,136,753**	**16,790,000**	**3,005,014**	**18%**	**5,240,445**	**8,454,440**
Capital Outlay							
Parks	3,976,349	699,779	562,000	319,844	57%	572,961	2,703,537
Building and Facilities	547,832	975,168	1,500,000	653,567		70,679	-
Police	180,563	89,441	795,000	321,120	40%	439,127	168,183
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	857,680	8%	1,574,161	589,795
Refuse and Recycling	5,884,982	2,093,191	1,540,000	172,873	11%	1,800,182	3,162,485
Fleet Management	241,704	38,321	500,000	-		38,321	181,052
Engineering	88,369	9,743	205,000	-	0%	7,643	83,969
Aging	30,050	393,827	225,000	76,526		376,479	24,467
Total Disbursements	**15,469,732**	**8,136,753**	**16,790,000**	**3,005,014**	**18%**	**5,240,445**	**8,454,440**
Cash Balance	8,230,132	7,290,148		17,251,040		9,711,456	12,463,730
Less: Encumbrances				13,751,835		7,428,188	12,303,586
Unencumbered Balance	**8,230,132**	**7,290,148**		**3,499,205**		**2,283,268**	**160,145**
Land Acquisition Fund #404							
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**	**507,451**
Total Receipts and Balance	**1,524,309**	**1,841,689**	**-**	**2,099,937**		**1,841,689**	**1,509,228**
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	1,509,228
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**1,524,309**	**1,841,689**		**2,099,937**		**1,841,689**	**1,509,228**
	-	-		-		-	-
City Park Improvement Fund #405							
Balance - January 1st	**67,129**	**73,885**		**79,907**		**73,885**	**67,129**
Revenues	**6,756**	**6,022**	**-**	**4,499**		**6,022**	**-**
Other Rents	-	-	-	-		-	-
Royalties	6,756	6,022	-	4,499		6,022	-
Dana' s Legacy	-	-	-	-		-	-
Total Receipts and Balance	**73,885**	**79,907**	**-**	**84,406**		**79,907**	**67,129**
Expenditures	**-**	**-**	**-**	**-**		**-**	**-**
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**-**	**-**	**-**	**-**		**-**	**-**
Cash Balance	73,885	79,907		84,406		79,907	67,129
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**73,885**	**79,907**		**84,406**		**79,907**	**67,129**

Enterprise Funds
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Asctual as of July 31, 2024
Water #501							
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**	**18,943,815**	**74%**	**18,790,782**	**15,558,817**
Intergovernmental / ARPA	5,900,760	1,967,549	1,500,000	319,897	21%	1,358,918	1,898,113
Charges for Services	12,888,616	13,180,281	13,226,720	7,593,694	57%	7,412,909	7,279,738
Special Assessments	226,425	278,022	325,000	174,868	54%	156,025	120,403
Interest	597,146	787,736	350,000	559,722	160%	437,468	355,607
Other	4,988	87,055	5,000	4,752	95%	19,334	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**	**47,136,024**		**35,243,729**	**35,472,360**
Expenditures							
Water Administration	**8,922,566**	**3,221,518**	**13,238,726**	**11,098,180**	**84%**	**1,300,707**	**7,046,518**
Personal Services	282,426	329,341	302,837	182,121	60%	190,738	162,667
Other Operations & Maintenance	734,503	717,714	893,889	500,999	56%	426,965	384,368
Bond Principal	6,616,426	842,695	10,560,000	9,732,366	92%	6,969	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	266,582	41%	266,582	247,784
Capital Lease Principal	103,130	105,469	135,000	63,290	47%	61,488	60,197
Capital Lease Interest	14,743	12,404	17,000	5,783	34%	7,600	8,929
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**	**8,914,238**	**37%**	**5,005,753**	**9,939,390**
Personal Services	837,793	920,757	997,466	667,004	67%	550,591	482,224
Water - Cleveland	6,112,417	5,483,075	6,300,000	3,459,904	55%	3,100,249	3,473,272
Other Operations & Maintenance	979,538	662,387	1,314,600	532,836	41%	294,526	475,635
Capital Outlay	11,160,179	2,642,729	15,742,500	4,254,494	27%	1,060,387	5,508,259
Water Metering	**968,374**	**1,037,042**	**1,148,070**	**667,145**	**58%**	**758,649**	**644,697**
Personal Services	566,437	520,824	560,470	344,463	61%	347,002	326,424
Other Operations & Maintenance	401,937	516,217	587,600	322,683	55%	411,647	318,274
Total Disbursements	**28,980,867**	**13,967,509**	**38,741,362**	**20,679,564**	**53%**	**7,065,108**	**17,630,606**
Cash Balance	16,452,946	28,192,209		26,456,460		28,178,620	17,841,754
Less: Encumbrances				7,163,339		14,168,575	8,109,803
Unencumbered Balance	**16,452,946**	**28,192,209**		**19,293,121**		**14,010,045**	**9,731,951**
Wastewater Collection Fund #510							
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**	**5,711,395**	**60%**	**9,312,320**	**13,864,865**
Charges for Services	6,407,104	6,518,227	7,720,158	3,936,140	51%	3,760,188	3,702,888
Interest	-	-	-	-		-	-
Reimbursements	955,190	(34,037)	300,000	1,119,207	373%	(39,463)	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%	5,271,818	7,401,453
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**	**18,835,467**		**28,123,782**	**31,056,039**
Expenditures	**25,410,858**	**18,153,514**	**20,047,570**	**6,812,207**	**34%**	**10,579,599**	**13,751,920**
Personal Services	1,581,200	1,716,832	1,829,249	1,165,217	64%	987,818	885,854
Other Operations & Maintenance	2,203,414	2,289,147	4,082,321	1,100,150	27%	1,273,988	1,292,376
Capital Outlay	17,376,406	12,007,630	11,375,000	3,546,128	31%	7,545,674	8,816,153
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	15,240	9%	15,240	15,240
Capital Lease Principal	249,109	470,134	600,000	404,409	67%	442,268	130,773
Capital Lease Interest	6,674	18,165	35,000	45,979	131%	16,890	5,061
Debt Issuance Costs	19,251	-	5,000	2,567	51%	-	19,251
Transfers Out	-	-	-	-		-	-
Total Disbursements	**25,410,858**	**18,153,514**	**20,047,570**	**6,812,207**	**34%**	**10,579,599**	**13,751,920**
Cash Balance	18,811,007	13,123,617		12,022,805		17,543,728	17,303,664
Less: Encumbrances				10,834,312		8,490,697	21,724,140
Unencumbered Balance	**18,811,462**	**13,124,072**		**1,188,948**		**9,053,486**	**(4,420,021)**

Enterprise Funds
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Asctual as of July 31, 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**	**17,648,213**	**30%**	**16,058,997**	**7,851,356**
Charges for Services	8,695,445	8,999,069	9,433,248	5,352,626	57%	5,146,748	4,974,968
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	2,058,209	6%	975,000	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**	**44,736,034**		**32,571,379**	**20,978,549**
Expenditures	**8,970,229**	**9,735,150**	**62,561,053**	**18,099,322**	**29%**	**5,688,203**	**6,221,488**
Personal Services	2,260,922	2,397,421	2,639,687	1,626,457	62%	1,401,042	1,278,659
Other Operations & Maintenance	1,506,640	1,638,813	2,781,751	1,484,255	53%	1,004,019	873,905
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	14,802,472	26%	3,085,303	3,791,067
Transfers Out	-	-	-	-		-	-
Total Disbursements	**8,970,229**	**9,735,150**	**62,561,053**	**18,099,322**	**29%**	**5,688,203**	**6,221,488**
Cash Balance	16,512,381	27,087,821		26,636,713		26,883,176	14,757,061
Less: Encumbrances				38,767,272		3,084,599	2,620,871
Unencumbered Balance	**16,512,381**	**27,087,821**		**(12,130,560)**		**23,798,577**	**12,136,190**
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**	**2,002,754**	**57%**	**2,200,559**	**1,691,874**
Real Estate & Public Utility	2,462,530	3,111,817	3,100,000	1,807,425	58%	2,005,360	1,542,002
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**	**4,496,506**		**4,534,223**	**4,197,926**
Expenditures	**2,934,878**	**3,341,732**	**3,348,000**	**1,721,275**	**51%**	**2,499,104**	**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%	2,475,000	1,450,000
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**2,934,878**	**3,341,732**	**3,348,000**	**1,721,275**	**51%**	**2,499,104**	**1,470,746**
Cash Balance	2,333,664	2,493,752		2,775,231		2,035,119	2,727,180
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**2,333,664**	**2,493,752**		**2,775,231**		**2,035,119**	**2,727,180**
Parking Facilities Fund #520							
Balance - January 1st	**665,570**	**706,838**		**718,203**		**706,838**	**665,570**
Revenues	**475,467**	**435,809**	**457,000**	**205,008**	**45%**	**286,568**	**301,960**
Parking Meters	435,621	395,634	420,000	203,496	48%	253,873	282,920
Other	39,845	40,175	37,000	1,512	4%	32,695	19,040
Advance In	-	-	-	-		-	-
Total Receipts and Balance	**1,141,037**	**1,142,647**	**457,000**	**923,211**		**993,406**	**967,530**
Expenditures	**434,199**	**424,444**	**777,640**	**278,474**	**36%**	**246,211**	**257,081**
Personal Services	180,610	214,527	248,460	153,073	62%	117,796	106,741
Property Taxes	30,005	26,772	43,000	26,908	63%	26,772	30,005
Other Operations & Maintenance	188,502	179,806	286,180	98,493	34%	98,304	120,335
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**	**777,640**	**278,474**	**36%**	**246,211**	**257,081**
Cash Balance	706,838	718,203		644,737		747,195	710,449
Less: Encumbrances				491,096		210,188	3,678
Unencumbered Balance	**706,838**	**718,203**		**153,641**		**537,007**	**706,771**

Enterprise Funds
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Asctual as of July 31, 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%**	**992,727**	**273,109**
Intergovernmental/Grants		-	750,000	661,500	88%	-	
Advance In	-	-	600,000	-	0%	300,000	-
Non Revenue / Reimbursements	220,000	190,000	160,000	-	0%	190,000	120,000
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	3,109
Utility Reimbursement	-	-	-	16,038		-	-
Total Receipts and Balance	**6,321,419**	**4,864,333**	**3,710,000**	**5,944,388**		**4,039,333**	**2,854,071**
Expenditures	**3,274,812**	**1,597,484**	**5,144,650**	**1,846,421**	**36%**	**638,344**	**1,871,490**
Utilties	241,382	221,980	198,000	112,616	57%	120,110	107,605
Property Taxes	54,012	-	-	-		-	54,012
Other Operations & Maintenance	2,947,456	1,341,744	4,912,000	1,715,212	35%	498,802	1,691,467
Tranfer to Debt Service Fund	-	-	-	-		-	-
Total Disbursements	**3,274,812**	**1,597,484**	**5,144,650**	**1,846,421**	**36%**	**638,344**	**1,871,490**
Cash Balance	3,046,607	3,266,850		4,097,967		3,400,989	982,581
Less: Encumbrances				660,235		3,067,950	1,259,163
Unencumbered Balance	**3,046,607**	**3,266,850**		**3,437,732**		**333,039**	**(276,582)**

Internal Service Funds
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of July 31, 2026	Budget Used Benchmark 58% July 31, 2026	Actual as of July 31, 2025	Actual as of July 31, 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**	**6,737,918**	**71%**	**5,776,559**	**5,751,822**
Employee Contribution	840,074	897,667	900,000	491,893	55%	521,956	487,606
Other (COBRA & R/X)	728,912	431,982	430,000	42,507	10%	412,075	473,083
Transfer In	-	-	-	-		-	-
Charges to Departments	8,213,371	8,301,476	8,100,000	6,203,518	77%	4,842,528	4,791,133
Total Receipts and Balance	**15,004,110**	**15,062,298**	**9,430,000**	**12,016,567**		**11,207,732**	**10,973,576**
Expenditures	**9,572,938**	**9,783,649**	**10,252,000**	**5,852,503**	**57%**	**5,731,390**	**5,386,272**
Employee Hospitalization	8,817,597	9,007,853	9,288,000	5,520,081	59%	5,136,011	4,836,704
AFSCME Cares Premium	160,328	164,962	180,000	111,884	62%	108,851	93,433
Other	562,700	579,129	650,000	193,469	30%	458,736	430,925
Professional Services	32,313	31,705	134,000	27,069	20%	27,792	25,210
Total Disbursements	**9,572,938**	**9,783,649**	**10,252,000**	**5,852,503**	**57%**	**5,731,390**	**5,386,272**
Cash Balance	5,431,173	5,278,649		6,164,064		5,476,342	5,587,303
Less: Encumbrances				33,899		23,025	28,536
Unencumbered Balance	**5,431,173**	**5,278,649**		**6,130,165**		**5,453,317**	**5,558,767**
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**	**404,608**	**75%**	**315,423**	**315,274**
Refunds	272	-	100	-	100%	-	272
Transfers In	-	-	-	-		-	-
Charges to Departments	540,004	540,724	540,000	404,608	75%	315,423	315,002
Total Receipts and Balance	**1,353,600**	**1,385,654**	**540,100**	**1,244,147**		**1,160,353**	**1,128,598**
Expenditures	**508,670**	**546,115**	**596,400**	**293,295**	**49%**	**363,760**	**296,995**
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	127,739	39%	181,903	130,772
Professional Services	28,231	28,000	40,400	21,000	52%	21,000	21,231
Insurance	86,292	105,011	106,000	95,873	90%	105,011	86,292
Total Disbursements	**508,670**	**546,115**	**596,400**	**293,295**	**49%**	**363,760**	**296,995**
Cash Balance	844,930	839,539		950,852		796,593	831,604
Less: Encumbrances	-			7,000		14,000	14,000
Unencumbered Balance	**844,930**	**839,539**		**943,852**		**782,593**	**817,604**

	Actual as of July 31, 2026
Burial Permits State Fee #705	
Balance - January 1st	481
Revenues	**6,774**
Total Receipts and Balance	7,255
Disbursements	**5,757**
Cash Balance	1,498
Less: Encumbrances	-
Unencumbered Balance	**1,498**
Building Permit - Commercial #710	
Balance - January 1st	308
Revenues	**-**
Total Receipts and Balance	308
Disbursements	**(2,927)**
Cash Balance	3,235
Less: Encumbrances	-
Unencumbered Balance	**3,235**
Evidence Trust #736	
Balance - January 1st	283,510
Revenues	**5,835**
Total Receipts and Balance	289,345
Disbursements	**80,714**
Cash Balance	208,631
Unencumbered Balance	**208,631**
Birth Certificate State Fee #750	
Balance - January 1st	5,061
Revenues	**9,818**
Total Receipts and Balance	14,879
Disbursements	**12,664**
Cash Balance	2,215
Less: Encumbrances	-
Unencumbered Balance	**2,215**
Pavilion Deposit #755	
Balance - January 1st	11,129
Revenues	**2,205**
Total Receipts and Balance	13,334
Disbursements	**1,000**
Cash Balance	12,334
Less: Encumbrances	-
Unencumbered Balance	**12,334**

Trust Agency Funds
RECEIPTS AND EXPENSES
JULY 31, 2026

	Actual as of July 31, 2026
Death Certificate State Fee #760	
Balance - January 1st	9,721
Revenues	**24,336**
Total Receipts and Balance	34,057
Disbursements	**28,338**
Cash Balance	5,720
Less: Encumbrances	-
Unencumbered Balance	**5,720**
Vital Stats - State Fee #767	
Balance - January 1st	31,762
Revenues	**107,915**
Total Receipts and Balance	139,677
Disbursements	**126,810**
Cash Balance	12,867
Less: Encumbrances	-
Unencumbered Balance	**12,867**
Family Violence Shelters #768	
Balance - January 1st	4,940
Revenues	**17,302**
Total Receipts and Balance	22,242
Disbursements	**20,430**
Cash Balance	1,812
Less: Encumbrances	-
Unencumbered Balance	**1,812**
Dog License Fee #772	
Balance - January 1st	90
Revenues	**340**
Total Receipts and Balance	430
Disbursements	**230**
Cash Balance	200
Less: Encumbrances	-
Unencumbered Balance	**200**
Keep America Beautiful #795	
Balance - January 1st	23,043
Revenues	**9,384**
Total Receipts and Balance	32,427
Disbursements	**5,798**
Cash Balance	26,629
Less: Encumbrances	-
Unencumbered Balance	**26,629**

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.
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.

* 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.)							
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.
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.

* 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 (Cont.)							
234022	Engineering	Bunts Road Improvements Project	Capital Fund, Water Distribution Fund, Wastewater Collection Fund	$ 30,866,410	$ 20,442,839	$ 10,423,571	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.
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.
264006	Engineering	City-wide PCR & ADA Curb Ramp Assessment	SCMR Fund	$ 175,000	$ 175,000	$ -	BC-26-072 July 6, 2026 BOC request to award a professional service contract to Verdantas in an amount not to exceed $175,000 to perform the 2025 City-wide Pavement Condition Rating and ADA Curb Ramp Assessment. Verdantas has performed these services satisfactorily in the past for the City and was the sole submitter to the 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
Vehicles, Equipment & Computer Systems							
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 7/31/2026

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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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.

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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.)							
218001	Engineering	CSO-52 Storage Tanks- Engineering Design Services, Construction, Construction Administration	WWTP	$ 41,264,850	$ 38,588,283	$ 2,676,567	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.
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.

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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.)							
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.
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.