City of Lakewood
Monthly Financial Report

General Fund
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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%**	**13,458,716**	**10,650,396**
Real Estate & Public Utility	10,650,396	13,458,716	13,458,716	7,792,071	58%	13,458,716	10,650,396
Municipal Income Tax	**33,220,988**	**34,006,321**	**34,671,586**	**25,171,966**	**73%**	**24,154,048**	**23,291,878**
Individual	14,689,163	15,076,812	14,982,988	11,874,633	79%	11,392,405	10,919,942
Net Profit	2,016,219	1,792,854	2,025,837	1,448,203	71%	1,273,105	1,279,318
Withholding	16,515,606	17,136,655	17,662,761	11,849,130	67%	11,488,538	11,092,618
Other Local Taxes	**13,175**	**34,704**	**14,000**	**33,787**	**241%**	**6,670**	**7,364**
Hotel Taxes	13,175	34,704	14,000	33,787	241%	6,670	7,364
Licenses-Permits & Inspections	**1,668,926**	**2,111,782**	**1,575,671**	**732,512**	**46%**	**699,559**	**654,270**
Building Permits	757,972	1,206,119	650,000	528,543	81%	493,758	446,587
Contractor Licenses	132,675	132,112	126,941	90,985	72%	87,270	80,550
Housing License-Residential	233,455	240,390	255,025	35,825	14%	33,055	15,545
Housing License-Commercial	402,900	374,050	459,045	36,290	8%	29,845	13,770
Other	141,925	159,111	84,660	40,869	48%	55,631	97,818
Intergovernmental	**4,596,143**	**4,912,397**	**4,888,443**	**4,078,616**	**83%**	**3,114,826**	**2,890,640**
Grants	605,463	255,891	246,000	75,439	31%	251,989	448,343
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	230,411	71%	180,933	158,458
Local Gov't Fund - County	2,299,086	2,516,086	2,511,923	1,823,074	73%	1,662,916	1,501,917
Cigarette Tax - Ohio	1,426	-	1,400	-	0%	-	-
Liquor & Beer Permits	103,398	110,590	100,000	91,841	92%	109,337	100,190
Other	43,637	65,408	20,000	1,014,647	5073%	65,408	33,891
Charges for Services	**3,869,825**	**3,769,701**	**3,416,000**	**2,808,666**	**82%**	**2,443,377**	**2,720,305**
External Service Charges	**2,600,380**	**2,500,135**	**2,146,000**	**1,856,491**	**87%**	**1,596,999**	**1,874,008**
Title Searches	6,610	7,690	7,000	5,855	84%	4,830	4,200
Civil Service Charges	1,955	1,625	-	-		1,625	1,955
Towing Fees	50,160	50,087	44,000	36,993	84%	34,084	31,940
Fees - Cable TV (Cox)	351,044	320,279	300,000	212,607	71%	243,803	267,591
Refuse and Recycling	17,732	17,732	40,000	49,397	123%	17,732	17,732
Womens Club Pavilion	6,505	15,999	15,000	6,748	45%	14,501	118
Parking Fees	230,758	276,541	230,000	124,178	54%	171,658	179,856
Other	60,250	66,096	110,000	46,716	42%	48,904	44,073
EMS Transport, Vital Stats	1,832,066	1,693,455	1,400,000	1,373,998	98%	1,020,899	1,297,046
Internal Service/Cost Reimb	**1,269,445**	**1,269,566**	**1,270,000**	**952,175**	**75%**	**846,377**	**846,297**
Indirect Cost Reimbursement	1,269,445	1,269,566	1,270,000	952,175	75%	846,377	846,297
Interest	**3,844,771**	**4,131,935**	**2,650,000**	**2,764,903**	**104%**	**2,631,603**	**2,564,676**
Interest Earnings	3,844,771	4,131,935	2,650,000	2,764,903	104%	2,631,603	2,564,676
Municipal Court	**1,011,168**	**1,422,758**	**1,243,300**	**784,382**	**63%**	**994,220**	**683,190**
Court Fines	387,618	505,584	510,000	257,268	50%	366,665	264,896
Court Costs	613,115	903,701	725,000	519,007	72%	617,496	410,638
Witness Fees	146	106	1,000	1,125	113%	88	92
Special Fees	10,289	13,173	7,000	6,982	100%	9,778	7,564
All Other Revenue	**269,988**	**161,644**	**160,000**	**165,898**	**104%**	**122,868**	**75,494**
Special Assessments - Direct	13,484	18,252	15,000	16,412	109%	15,502	12,084
Donations & Contributions	42,194	18,982	5,000	12,446	249%	9,475	3,003
Asset Sales	203,775	113,923	125,000	113,918	91%	90,330	54,595
Recyclable & Scrap Mat Sales	10,536	8,726	15,000	7,255	48%	5,801	5,813
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**	**165,612**	**11%**	**426,712**	**251,876**
Miscellaneous Revenue	26,328	25,772	20,000	12,440	62%	(269)	16,459
Reimbursements	280,367	699,600	87	151,948	174653%	426,155	222,844
Registrar's Reimbursement	1,155	595	1,000	-	0%	595	595
Other	-	231	1,478,000	1,223	0%	231	11,978
Economic Development	-	-	-	-		-	-
Total Receipts	**59,915,230**	**65,196,155**	**64,076,803**	**46,048,413**	**72%**	**48,512,602**	**44,252,089**
Total Receipts and Balance	**70,579,800**	**75,930,830**	**64,076,803**	**57,246,789**		**59,247,278**	**54,916,659**

General Fund
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
GENERAL FUND EXPENDITURES							
General Government							
Council	**261,584**	**296,777**	**368,411**	**209,793**	**57%**	**200,361**	**177,821**
Personal Services	246,131	254,268	305,241	196,121	64%	172,009	168,421
Other Operations	15,453	42,509	63,170	13,672	22%	28,352	9,399
Encumbrances	-	-	-	11,886		**30,295**	-
Municipal Court	**1,883,654**	**1,992,010**	**2,322,741**	**1,432,537**	**62%**	**1,362,322**	**1,292,791**
Personal Services	1,664,145	1,850,156	2,100,841	1,348,757	64%	1,257,875	1,139,981
Other Operations	219,509	141,854	221,900	83,780	38%	104,447	152,811
Encumbrances	-	-	-	17,013		53,820	44,789
Civil Service	**146,996**	**124,365**	**191,903**	**144,929**	**76%**	**90,247**	**110,843**
Personal Services	107,434	110,228	115,703	78,941	68%	76,207	74,034
Other Operations	39,562	14,137	76,200	65,988	87%	14,040	36,808
Encumbrances	-	-	-	20,790		1,220	20,600
Mayor	**389,161**	**394,167**	**427,759**	**283,162**	**66%**	**267,535**	**324,199**
Personal Services	369,235	373,161	398,444	271,143	68%	254,573	312,086
Other Operations	19,926	21,006	29,315	12,019	41%	12,962	12,113
Encumbrances	-	-	-	575		-	-
Human Resources	**290,082**	**298,189**	**340,776**	**226,378**	**66%**	**208,609**	**200,778**
Personal Services	256,763	261,416	279,927	190,883	68%	182,679	175,803
Other Operations	33,319	36,772	60,849	35,495	58%	25,930	24,975
Encumbrances	-	-	-	17,767		22,278	21,344
Finance	**846,985**	**897,840**	**862,224**	**560,154**	**65%**	**583,804**	**570,727**
Personal Services	727,355	789,119	730,674	485,112	66%	494,533	472,320
Other Operations	119,630	108,721	131,550	75,042	57%	89,271	98,407
Encumbrances	-	-	-	8,692		8,100	1,000
Income Tax	**1,974,821**	**1,979,237**	**2,090,618**	**1,508,944**	**72%**	**1,480,575**	**1,375,766**
Personal Services	663,853	683,991	743,118	515,370	69%	519,482	455,509
Other Operations	269,677	314,849	447,500	250,950	56%	247,189	208,282
Refunds	1,041,291	980,397	900,000	742,623	83%	713,903	711,976
Encumbrances	23,000	-	-	143,665		109,881	117,402
Information Technology	**2,780,446**	**2,704,551**	**2,801,717**	**2,885,199**	**103%**	**2,379,452**	**2,127,820**
Personal Services	563,599	579,121	613,918	471,142	77%	400,483	389,326
Other Operations	2,216,847	2,125,430	2,187,799	2,414,057	110%	1,978,969	1,738,495
Encumbrances	2,036,000	-		3,712,144		1,690,170	1,229,969
General Administration	**6,146,248**	**8,004,363**	**3,481,300**	**1,926,556**	**55%**	**2,054,676**	**1,581,199**
Personal Services	183,738	219,878	266,000	76,150	29%	27,793	(462)
Other Operations	1,516,950	1,517,326	1,315,300	557,463	42%	633,301	767,123
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	-	642,943		418,582	414,538
27th Pay	-	-	-	-		-	-
Budget Stabilization	-	-	-	-		-	-
Encumbrances	6,614,880	-	-	6,103,397		6,542,176	6,334,335
Law	**819,305**	**788,449**	**935,520**	**597,551**	**64%**	**550,894**	**578,450**
Personal Services	715,730	737,849	810,845	541,280	67%	509,342	493,921
Other Operations	103,575	50,600	124,675	56,270	45%	41,552	84,529
Encumbrances	-	-	-	3,665		10,058	33,523
Planning & Development	**1,271,121**	**1,045,456**	**783,042**	**755,521**	**96%**	**824,120**	**967,386**
Personal Services	468,191	538,868	725,192	438,273	60%	363,135	318,625
Other Operations	21,407	30,253	57,850	12,746	22%	14,414	15,602
Economic Development	781,523	476,335	-	304,501		446,571	633,159
Encumbrances	1,358,500	-	-	1,453,008		1,779,132	1,237,296
Community Relations	**265,253**	**260,589**	**307,389**	**180,114**	**59%**	**177,665**	**124,185**
Personal Services	215,572	220,738	240,884	163,545	68%	153,582	90,971
Other Operations	49,681	39,851	66,505	16,568	25%	24,083	33,214
Encumbrances	-	-		-		2,200	13,633
Vital Statistics	**497,878**	**601,498**	**654,360**	**392,490**	**60%**	**542,144**	**452,600**
Personal Services	121,710	183,649	183,696	137,043	75%	127,871	78,210
Other Operations	376,168	417,849	470,664	255,447	54%	414,273	374,390
Encumbrances	-	-	-	3,022		725	867
General Government Total	**17,573,535**	**19,387,492**	**15,567,760**	**11,103,327**	**71%**	**10,722,403**	**9,884,565**

City of Lakewood
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General Fund
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
Public Safety							
Police	**13,610,268**	**13,957,615**	**15,148,422**	**10,185,874**	**67%**	**9,781,447**	**9,625,850**
Personal Services	12,636,308	12,948,116	14,320,298	9,574,327	67%	9,153,865	8,951,568
Other Operations	973,961	1,009,498	828,124	611,546	74%	627,582	674,283
Encumbrances	37,765	-	-	50,971		157,503	8,334
Dispatch	**1,151,493**	**1,192,453**	**1,345,199**	**910,489**	**68%**	**816,648**	**793,478**
Personal Services	1,138,243	1,179,538	1,328,699	901,069	68%	806,943	783,528
Other Operations	13,250	12,915	16,500	9,420	57%	9,705	9,950
Encumbrances	-	-	-	5,580		5,295	5,560
Support of Prisoners	**267,380**	**312,124**	**425,381**	**281,144**	**66%**	**201,560**	**173,632**
Personal Services	144,260	175,746	262,981	173,332	66%	113,692	92,331
Other Operations	123,119	136,378	162,400	107,812	66%	87,868	81,301
Encumbrances	33,600	-	-	22,335		25,519	50,399
School Guards	**259,012**	**252,886**	**272,362**	**155,333**	**57%**	**160,249**	**157,959**
Personal Services	258,548	252,886	271,362	155,333	57%	160,249	157,959
Other Operations	464	-	1,000	-	0%	-	-
Encumbrances	-	-	-	-		-	-
Animal Control	**269,043**	**281,220**	**332,384**	**228,426**	**69%**	**183,294**	**171,695**
Personal Services	234,061	239,375	288,484	202,817	70%	158,688	151,973
Other Operations	34,982	41,845	43,900	25,609	58%	24,606	19,722
Encumbrances	-	-	-	-		-	-
Fire	**12,555,982**	**12,719,653**	**14,462,809**	**9,809,294**	**68%**	**8,894,335**	**8,598,399**
Personal Services	11,796,630	12,096,973	13,351,909	9,117,960	68%	8,378,112	8,063,761
Other Operations	759,352	622,681	1,110,900	691,334	62%	516,224	534,638
Encumbrances	137,700	-	-	331,795		183,772	115,149
Housing and Building	**1,620,488**	**1,798,784**	**1,971,607**	**1,232,094**	**62%**	**1,216,890**	**1,107,975**
Personal Services	1,449,570	1,488,299	1,606,157	1,068,852	67%	1,021,507	995,957
Other Operations	170,919	310,485	365,450	163,243	45%	195,383	112,019
Encumbrances	-	-	-	157,672		76,830	51,408
Total Public Safety	**29,733,666**	**30,514,736**	**33,958,164**	**22,802,654**	**67%**	**21,254,423**	**20,628,989**

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General Fund
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AUGUST 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
Public Works							
Public Works Administration	**105,223**	**139,318**	**142,138**	**105,733**	**74%**	**96,857**	**115,690**
Personal Services	99,074	134,493	134,188	99,051	74%	93,961	111,477
Other Operations	6,149	4,826	7,950	6,681	84%	2,896	4,213
Encumbrances	-	-	-	-		-	365
Security	**186,963**	**178,879**	**197,819**	**120,474**	**61%**	**117,208**	**124,734**
Personal Services	186,963	178,879	197,819	120,474	61%	117,208	124,734
Parks	**3,045,359**	**3,146,942**	**3,554,318**	**2,190,781**	**62%**	**2,168,538**	**2,072,725**
Personal Services	2,008,569	2,084,229	2,264,318	1,544,764	68%	1,428,416	1,368,256
Other Operations	1,036,790	1,062,713	1,290,000	646,017	50%	740,123	704,468
Encumbrances	156,500	-	-	449,114		325,552	333,679
Band Concerts	**10,000**	**18,150**	**20,000**	**18,821**	**94%**	**18,150**	**14,000**
Personal Services	-	-	-	571		-	-
Other Operations	10,000	18,150	20,000	18,250	91%	18,150	14,000
Encumbrances	-	-	-	-		-	-
Museums	**12,292**	**7,252**	**37,800**	**3,722**	**10%**	**5,319**	**10,338**
Other Operations	12,292	7,252	37,800	3,722	10%	5,319	10,338
Encumbrances	-	-	-	1,713		1,051	1,049
July 4th Program	**97,165**	**93,808**	**137,599**	**88,067**	**64%**	**93,808**	**97,165**
Personal Services	22,201	25,979	38,099	21,408	56%	25,979	22,201
Other Operations	74,964	67,830	99,500	66,659	67%	67,830	74,964
Encumbrances	-	-	-	4,825		4,609	5,390
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**	**440,826**	**51%**	**455,867**	**434,774**
Personal Services	466,911	432,806	463,313	312,769	68%	301,517	329,750
Other Operations	282,692	294,311	407,176	128,058	31%	154,350	105,024
Encumbrances	100,000	-	-	323,084		241,052	229,480
Refuse and Recycling	**4,283,766**	**4,390,757**	**5,168,571**	**2,940,617**	**57%**	**2,649,144**	**2,656,144**
Personal Services	2,668,192	2,766,722	2,947,696	2,008,608	68%	1,902,923	1,827,643
Other Operations	1,615,574	1,624,036	2,220,875	932,009	42%	746,221	828,502
Encumbrances	460,000	-	-	493,813		554,281	552,901
Fleet Management	**1,839,542**	**2,118,344**	**2,397,393**	**1,617,898**	**67%**	**1,301,916**	**1,286,005**
Personal Services	953,180	1,112,185	1,227,493	820,203	67%	706,558	643,023
Other Operations	886,362	1,006,159	1,169,900	797,695	68%	595,358	642,982
Encumbrances	169,700	-	-	811,056		630,385	578,914
Engineering	**192,834**	**190,238**	**268,445**	**234,088**	**87%**	**127,813**	**135,287**
Personal Services	173,407	177,937	212,970	211,691	99%	118,755	118,832
Other Operations	19,426	12,301	55,475	22,398	40%	9,058	16,456
Encumbrances	-	-	-	6,713		-	1,422
Street Lighting	**589,261**	**616,098**	**650,000**	**385,001**	**59%**	**412,633**	**383,931**
Other Operations	589,261	616,098	650,000	385,001	59%	412,633	383,931
Encumbrances							
Total Public Works	**11,112,319**	**11,627,888**	**13,445,572**	**8,146,335**	**61%**	**7,448,017**	**7,331,069**

General Fund
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
Human Services							
Human Services Administration	**368,373**	**402,282**	**442,536**	**313,534**	**71%**	**281,213**	**247,300**
Personal Services	338,926	356,740	365,031	263,331	72%	253,475	230,475
Other Operations	29,447	45,541	77,505	50,203	65%	27,737	16,825
Encumbrances	-	-	-	16,004		300	-
Early Childhood	**103,512**	**107,938**	**116,748**	**115,258**	**99%**	**73,104**	**71,149**
Personal Services	103,075	105,548	111,348	75,545	68%	72,587	70,881
Other Operations	437	2,390	5,400	39,712	735%	518	268
Encumbrances	-	-	-	-		-	-
Youth Services	**386,263**	**364,998**	**528,850**	**255,520**	**48%**	**263,066**	**264,899**
Personal Services	385,201	364,426	527,050	255,068	48%	262,611	264,006
Other Operations	1,061	571	1,800	451	25%	454	893
Encumbrances	-	-	-	-		-	-
Total Human Services	**858,148**	**875,218**	**1,088,134**	**684,312**	**63%**	**617,383**	**583,347**
Total General Fund Expenditures							
Total Disbursements	**59,277,667**	**62,405,333**	**64,059,630**	**42,736,629**	**67%**	**40,042,226**	**38,427,971**
Cash Balance	**11,302,132**	**13,525,496**		**14,510,161**		**19,205,052**	**16,488,688**
Less: Encumbrances	**11,127,645**	**13,454,765**		**14,173,100**		**12,467,472**	**11,153,142**
Adjustments	**10,560,187**	**11,127,645**		**13,454,765**		**11,127,645**	**10,560,187**
Unencumbered Balance	**10,734,675**	**11,198,376**		**13,791,826**		**17,865,225**	**15,895,734**

Special Revenue Funds
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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**	**133,735**	**68%**	**133,502**	**129,896**
Gasoline Excise Tax	156,452	163,381	155,000	107,368	69%	105,345	102,288
Motor Vehicle License Tax	40,328	40,816	42,000	26,367	63%	28,157	27,608
Total Receipts and Balance	**343,891**	**422,352**	**197,000**	**257,100**		**351,657**	**277,006**
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		18,312		100,670	226,826
Less: Encumbrances	0	0		-		-	-
Unencumbered Balance	**218,156**	**123,365**		**18,312**		**100,670**	**226,826**
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**	**1,649,401**	**65%**	**1,646,631**	**1,612,145**
Gasoline Excise Tax	1,929,576	2,015,031	1,950,000	1,324,209	68%	1,299,252	1,261,549
State Motor Vehicle License Tax	497,382	503,395	535,000	325,192	61%	347,268	340,496
Sidewalk Repairs	10,099	111	10,000	0	0%	111	10,099
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**	**2,780,589**		**2,127,094**	**2,579,365**
Expenditures	**2,993,026**	**3,009,488**	**3,455,841**	**1,972,551**	**57%**	**1,890,017**	**1,859,248**
Personal Services	1,956,944	2,014,266	2,170,016	1,416,047	65%	1,368,547	1,318,764
Other Operations	1,036,083	995,222	1,285,825	556,504	43%	521,470	540,484
Total Disbursements	**2,993,026**	**3,009,488**	**3,455,841**	**1,972,551**	**57%**	**1,890,017**	**1,859,248**
Cash Balance	480,463	1,131,188		808,038		237,078	720,117
Less: Encumbrances				915,134		620,049	556,209
Unencumbered Balance	**480,463**	**1,131,188**		**(107,096)**		**(382,971)**	**163,908**
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%**	**-**	**6,000**
Intergovernmental	6,000	5,850	5,000	-	0%	-	6,000
Total Receipts and Balance	**31,899**	**37,749**	**5,000**	**32,749**		**31,899**	**31,899**
Expenditures	**-**	**5,000**	**5,000**	**3,150**	**63%**	**0**	**-**
Other Operations	-	5,000	5,000	3,150	63%	0	-
Total Disbursements	**-**	**5,000**	**5,000**	**3,150**	**63%**	**0**	**-**
Cash Balance	31,899	32,749		29,599		31,899	31,899
Less: Encumbrances	-	-		2,850		-	-
Unencumbered Balance	**31,899**	**32,749**		**26,749**		**31,899**	**31,899**
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**	**1,491**	**32%**	**342**	**4,712**
Personal Services	4,712	342	4,618	1,491	32%	342	4,712
Total Disbursements	**4,712**	**342**	**4,618**	**1,491**	**32%**	**342**	**4,712**
Cash Balance	3,580	7,238		5,748		3,238	(420)
Less: Encumbrances	-	-		0		0	-
	3,580	**7,238**		**5,748**		**3,238**	**(420)**

Special Revenue Funds
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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%**	**2,645,635**	**2,089,940**
Real Estate & Public Utility	1,970,106	2,489,507	2,489,475	1,446,140	58%	2,489,475	1,970,106
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**		**4,567,415**	**3,686,228**
Expenditures	**1,884,519**	**1,970,685**	**2,531,771**	**1,437,964**	**57%**	**1,379,137**	**1,335,918**
Employers Share	1,884,519	1,970,685	2,531,771	1,437,964	57%	1,379,137	1,335,918
Total Disbursements	**1,884,519**	**1,970,685**	**2,531,771**	**1,437,964**	**57%**	**1,379,137**	**1,335,918**
Cash Balance	1,921,780	2,752,574		2,917,013		3,188,278	2,350,310
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**1,921,780**	**2,752,574**		**2,917,013**		**3,188,278**	**2,350,310**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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%**	**2,777,915**	**2,194,414**
Real Estate & Public Utility	2,068,590	2,613,981	2,613,947	1,518,612	58%	2,613,947	2,068,590
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**		**4,914,879**	**4,143,565**
Expenditures	**2,132,675**	**2,232,204**	**2,909,055**	**1,639,231**	**56%**	**1,562,749**	**1,478,074**
Employers Share	2,132,675	2,232,204	2,909,055	1,639,231	56%	1,562,749	1,478,074
Total Disbursements	**2,132,675**	**2,232,204**	**2,909,055**	**1,639,231**	**56%**	**1,562,749**	**1,478,074**
Cash Balance	2,136,964	2,846,311		2,889,769		3,352,130	2,665,491
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**2,136,964**	**2,846,311**		**2,889,769**		**3,352,130**	**2,665,491**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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**	**153,591**	**102%**	**202,427**	**152,211**
Federal & State	22,522	176,597	27,644	(1,674)	-6%	2,933	10,900
Special Fees	748	824	2,500	-	0%	824	596
Sale of Assets	4,891	25,102	10,000	426	4%	25,102	475
Other	146,971	199,423	110,000	154,839	141%	173,568	140,240
Total Receipts and Balance	**194,827**	**500,782**	**150,144**	**554,619**		**301,264**	**171,906**
Expenditures	**95,989**	**99,754**	**100,450**	**92,264**	**92%**	**58,213**	**70,473**
Personal Services	-	-	-	-		-	-
Other Operations	95,989	99,754	100,450	92,264	92%	58,213	70,473
Transfer (Bureau of Justice Grant Fund)							
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**95,989**	**99,754**	**100,450**	**92,264**	**92%**	**58,213**	**70,473**
Cash Balance	98,838	401,028		462,356		243,051	101,433
Less: Encumbrances		-					
Unencumbered Balance	**98,838**	**401,028**		**462,356**		**243,051**	**101,433**

Special Revenue Funds
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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**		**-**	**4,797**
Other Operations & Maintenance	4,797	-	8,000	1,699		0	4,797
Capital Outlay							
Transfers Out							
Total Disbursements	**4,797**	**-**	**8,000**	**1,699**		**-**	**4,797**
Cash Balance	11,956	12,484		12,835		12,434	11,906
Less: Encumbrances							
Unencumbered Balance	**11,956**	**12,484**		**12,835**		**12,434**	**11,906**
Federal Forfeiture Fund #225							
Balance - January 1st	**98,677**	**72,354**		**122,202**		**72,354**	**98,677**
Revenues	**4,068**	**49,848**	**16,000**	**4,483**	**28%**	**45,055**	**1,819**
Intergovernmental	1,398	44,334	15,000	1,674	11%	43,259	-
Special Fees / Advance In	-	-	-	-		-	-
Miscellaneous	2,670	5,514	1,000	2,809	281%	1,796	1,819
Total Receipts and Balance	**102,745**	**122,202**	**16,000**	**126,685**		**117,409**	**100,496**
Expenditures	**30,391**	**-**	**50,000**	**9,250**	**19%**	**0**	**20,221**
Capital Outlay	30,391	-	50,000	9,250	19%	0	20,221
Total Disbursements	**30,391**	**-**	**50,000**	**9,250**	**19%**	**0**	**20,221**
Cash Balance	72,354	122,202		117,435		117,409	80,275
Less: Encumbrances	-	-		-		-	0
Unencumbered Balance	**72,354**	**122,202**		**117,435**		**117,409**	**80,275**
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**	**5,045**	**50%**	**3,639**	**9,761**
State	6,350	1,449	5,000	4,810	96%	1,449	6,350
Court Special Fees	5,042	2,280	5,000	235	5%	2,190	3,411
Total Receipts and Balance	**195,064**	**194,553**	**10,000**	**190,938**		**194,463**	**193,433**
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		190,788		192,113	190,893
Less: Encumbrances						1,150	650
Unencumbered Balance	**190,824**	**185,893**		**190,788**		**190,963**	**190,243**

Special Revenue Funds
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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**	**373**	**15%**	**1,071**	**998**
Special Fees	1,479	1,046	2,400	373	16%	971	998
Reimbursements	-	-	100	-	0%	100	-
Total Receipts and Balance	**36,325**	**36,045**	**2,500**	**36,324**		**36,070**	**35,844**
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		35,922		35,976	34,518
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**34,999**	**35,951**		**35,922**		**35,976**	**34,518**
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**	**36,031**	**72%**	**50,558**	**39,957**
Court Special Fees	59,575	71,270	50,000	36,031	72%	50,558	39,957
Total Receipts and Balance	**171,783**	**225,998**	**50,000**	**253,655**		**205,286**	**152,165**
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		242,325		198,022	143,673
Less: Encumbrances	-			1,500		1,500	-
Unencumbered Balance	**154,728**	**217,624**		**240,825**		**196,522**	**143,673**

Special Revenue Funds
RECEIPTS AND EXPENSES
AUGUST 31, 2026

Court Special Projects Fund #235	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
Balance - January 1st	**197,791**	**224,975**		**207,381**		**224,975**	**197,791**
Revenues	**218,201**	**213,411**	**70,000**	**51,210**	**73%**	**184,764**	**195,907**
Court Special Fees	218,201	213,411	70,000	51,210	73%	184,764	195,907
Total Receipts and Balance	**415,992**	**438,386**	**70,000**	**258,591**		**409,739**	**393,698**
Expenditures	**191,017**	**231,005**	**100,000**	**55,983**	**56%**	**209,814**	**36,326**
Personal Services	23,690	27,001	-	-		21,493	16,255
Other Operations	167,327	204,004	100,000	55,983	56%	188,321	20,070
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**191,017**	**231,005**	**100,000**	**55,983**	**56%**	**209,814**	**36,326**
Cash Balance	224,975	207,381		202,608		199,925	357,372
Less: Encumbrances	-			20,675		5,500	-
Unencumbered Balance	**224,975**	**207,381**		**181,932**		**194,425**	**357,372**

Court Probation Services #236	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
Balance - January 1st	**156,083**	**165,520**		**174,002**		**165,520**	**156,083**
Revenues	**17,485**	**22,406**	**18,500**	**11,240**	**61%**	**15,128**	**11,944**
Court Special Fees	17,485	22,406	18,500	11,240	61%	15,128	11,944
Total Receipts and Balance	**173,568**	**187,926**	**18,500**	**185,242**		**180,648**	**168,027**
Expenditures	**8,047**	**13,923**	**43,000**	**12,735**	**30%**	**9,450**	**6,297**
Personal Services	-	-	-	-		-	-
Other Operations	8,047	13,923	43,000	12,735	30%	9,450	6,297
Total Disbursements	**8,047**	**13,923**	**43,000**	**12,735**	**30%**	**9,450**	**6,297**
Cash Balance	165,521	174,002		172,507		171,198	161,730
Less: Encumbrances				2,750		7,025	8,775
Unencumbered Balance	**165,521**	**174,002**		**169,757**		**164,173**	**152,955**

IDIAM #237	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
Balance - January 1st	**166,875**	**154,522**		**149,826**		**154,522**	**166,875**
Revenues	**6,735**	**11,179**	**9,000**	**4,783**	**100%**	**7,399**	**5,400**
Court Special Fees	6,735	11,179	9,000	4,783	100%	7,399	5,400
Total Receipts and Balance	**173,610**	**165,701**	**9,000**	**154,609**		**161,921**	**172,275**
Expenditures	**19,088**	**15,875**	**61,000**	**9,352**	**100%**	**9,046**	**11,921**
Other Operations	19,088	15,875	61,000	9,352	100%	9,046	11,921
Total Disbursements	**19,088**	**15,875**	**61,000**	**9,352**	**100%**	**9,046**	**11,921**
Cash Balance	154,522	149,826		145,258		152,875	160,354
Less: Encumbrances				10,939		10,387	2,588
Unencumbered Balance	**154,522**	**149,826**		**134,318**		**142,488**	**157,766**

Special Revenue Funds
RECEIPTS AND EXPENSES
AUGUST 31, 2026

CDBG Fund #240	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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**	**61,011**	**2%**	**73,546**	**167,829**
CDBG	1,935,099	2,134,934	3,090,000	-	0%	73,546	38,634
Program Income	179,233	118,148	150,000	61,011	41%	-	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**	**329,719**		**331,814**	**422,525**
Expenditures							
Housing and Building	**83,482**	**77,297**	**91,992**	**56,370**	**61%**	**53,378**	**59,850**
Personal Services	80,335	73,648	86,588	53,060	61%	50,830	57,617
Other Operations	3,147	3,650	5,404	3,310	61%	2,547	2,233
Capital Programs	**708,793**	**909,303**	**1,002,695**	**395,570**	**39%**	**733,608**	**109,861**
Capital Outlay	708,793	909,303	1,002,695	395,570	39%	733,608	109,861
Aging	**16,430**	**-**	**69,570**	**38,050**	**55%**	**-**	**7,002**
Personal Services	16,430	-	69,570	38,050	55%	-	7,002
Nuisance Rehab	**-**	**-**	**-**	**-**		**-**	**3,108**
Personal Services	-	-	-	-		-	3,108
Other Operations	-	-	-	-		-	-
Early Childhood	**41,554**	**40,942**	**57,730**	**33,407**	**58%**	**31,038**	**29,740**
Personal Services	-	-	-	-		-	-
Other Operations	41,554	40,942	57,730	33,407	58%	31,038	29,740
Home Buyer Assistance	**-**	**-**	**-**	**-**		**-**	**-**
Other Operations	-	-	-	-		-	-
Community Development	**379,812**	**344,292**	**354,672**	**251,263**	**71%**	**233,037**	**244,704**
Personal Services	347,405	303,165	299,318	239,245	80%	210,166	225,117
Other Operations	32,406	41,128	55,354	12,017	22%	22,872	19,587
LMI Housing Rehab Loans	**144,926**	**157,708**	**292,616**	**69,768**	**24%**	**80,688**	**62,508**
Personal Services	20,326	20,875	25,940	13,379	52%	14,646	14,322
Other Operations	124,600	136,833	266,676	56,389	21%	66,043	48,186
Store Front Renovation	**214,342**	**71,467**	**217,622**	**54,559**	**25%**	**57,921**	**68,103**
Personal Services	13,555	14,682	23,090	11,309	49%	10,135	9,370
Other Operations	200,787	56,785	194,532	43,250	22%	47,786	58,733
RAMP	**143,684**	**136,852**	**228,153**	**68,509**	**30%**	**44,659**	**54,761**
Personal Services	21,976	22,844	28,863	11,616	40%	15,804	12,095
Other Operations	121,708	114,008	199,290	56,893	29%	28,855	42,665
LCSC - Employment Services	**-**	**-**	**-**	**-**		**-**	**-**
Other Operations	-	-	-	-		-	-
Home Improvement Grant	**3,500**	**12,818**	**-**	**-**		**3,468**	**3,500**
Other Operations	3,500	12,818	-	-		3,468	3,500
LCSC-LMI Case Management	**20,967**	**32,346**	**31,282**	**23,388**	**75%**	**22,512**	**10,269**
Other Operations	20,967	32,346	31,282	23,388	75%	22,512	10,269
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**	**3,579**	**2%**	**3,476**	**56,687**
Personal Services	8,190	5,024	9,236	3,579	39%	3,476	6,687
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**	**39,489**	**66%**	**17,950**	**36,377**
Other Operations	62,041	28,719	59,643	39,489	66%	17,950	36,377
Weatherization	**110,594**	**50,112**	**144,830**	**11,438**	**8%**	**29,447**	**64,051**
Other Operations	92,800	31,895	121,740	-	0%	16,844	51,956
Park Improvements	**-**	**234,667**	**155,980**	**2,634**	**2%**	**113,257**	**-**
Capital Outlay	-	234,667	155,980	2,634	2%	113,257	-
LCSC - Food Pantry	**93,427**	**88,711**	**81,045**	**88,715**	**109%**	**81,793**	**57,011**
Other Operations	93,427	88,711	81,045	88,715	109%	81,793	57,011
DVC- Advocacy for Lkwd Victims	**18,291**	**18,904**	**19,181**	**12,751**	**66%**	**13,823**	**13,376**
Other Operations	18,291	18,904	19,181	12,751	66%	13,823	13,376
Demolition	**2,624**	**-**	**-**	**-**		**-**	**2,624**
Personal Services	2,624	-	-	-		-	2,624
Other Operations	-	-	-	-		-	-
HOME Administration	**26,586**	**27,816**	**32,957**	**18,033**	**55%**	**19,249**	**18,429**
Personal Services	26,468	27,470	28,863	18,033	62%	19,005	18,311
Other Operations	118	346	4,094	-	0%	244	118
LkwdAlive-Paint Rebate	**40,850**	**32,677**	**91,990**	**7,000**	**8%**	**26,557**	**27,100**
Other Operations	40,850	32,677	91,990	7,000	8%	26,557	27,100
Transfer Out	**-**	**85,000**	**150,000**	**150,000**	**100%**	**85,000**	**-**
Total Disbursements	**2,195,760**	**2,392,643**	**3,282,334**	**1,324,522**	**40%**	**1,676,359**	**929,062**
Cash Balance	258,268	268,708		(994,803)		(1,344,545)	(506,537)
Less: Encumbrances				1,203,726		684,538	1,897,810
Adjustments							
Unencumbered Balance	**258,268**	**268,708**		**(2,198,529)**		**(2,029,083)**	**(2,404,347)**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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**	**225,326**	**93%**	**133,982**	**90,208**
Personal Services	4,857	5,024	6,812	3,579	53%	3,476	3,354
Advance Out	80,000	80,000	80,000	80,000	100%	80,000	80,000
LCSC-Homeless Prevention	37,914	66,569	155,000	141,747	91%	50,506	4,918
LCSC	1,936	-	-	-		-	1,936
Total Disbursements	**124,706**	**151,593**	**241,812**	**225,326**	**93%**	**133,982**	**90,208**
Cash Balance	48,444	48,445		(176,882)		(57,327)	(41,764)
Less: Encumbrances				242,901		239,654	161,009
Unencumbered Balance	**48,444**	**48,445**		**(419,783)**		**(296,981)**	**(202,772)**
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**	**83,165**	**3%**	**271,883**	**17,500**
Program Income	38,031	72,550	45,000	28,165	63%	72,500	17,500
County Reimbursements	-	257,093	2,700,000	55,000	2%	199,383	-
Advances In	-	1,120,000	-	-		-	-
Total Receipts and Balance	**430,266**	**1,510,339**	**2,745,000**	**149,430**		**332,579**	**409,735**
Expenditures	**369,570**	**1,444,073**	**2,024,863**	**1,517,521**	**75%**	**530,349**	**369,570**
First Time Home Buyers	-	-	246,925	10,086	4%	-	-
Senior Deferred Loan	114,738	388,496	374,303	986	0%	399,266	114,738
MURALS Program	-	-	608,242	-	0%	-	-
New Home Construction	254,797	264,807	608,242	197,749	33%	130,905	254,797
Other Operations	34	790,771	187,151	188,700	101%	178	34
Advances Out	-	-	-	1,120,000	100%	-	**-**
Total Disbursements	**369,570**	**1,444,073**	**2,024,863**	**1,517,521**	**75%**	**530,349**	**369,570**
Cash Balance	60,696	66,265		(1,368,091)		(197,770)	40,165
Less: Encumbrances				138,906		386,847	11,249
Unencumbered Balance	**60,696**	**66,265**		**(1,506,996)**		**(584,617)**	**28,916**
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**	**610,092**	**54%**	**930,402**	**389,706**
Intergovernmental	110,056	171,762	60,000	88,672	148%	69,111	61,271
Charges for Services	140,907	119,111	110,000	58,475	53%	77,203	62,409
Donations and Contributions	23,565	50,000	50,000	12,946	26%	109,089	16,026
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**	**1,896,219**		**1,603,700**	**1,010,526**
Expenditures	**1,122,050**	**1,328,045**	**1,444,936**	**766,097**	**53%**	**916,448**	**796,669**
Personal Services	933,472	1,016,121	1,086,486	634,028	58%	689,848	655,960
Other Operations	188,578	311,924	358,450	132,068	37%	226,600	140,709
Total Disbursements	**1,122,050**	**1,328,045**	**1,444,936**	**766,097**	**53%**	**916,448**	**796,669**
Cash Balance	673,298	1,286,126		1,130,122		687,252	213,857
Less: Encumbrances				35,774		57,856	40,946
Unencumbered Balance	**673,298**	**1,286,126**		**1,094,348**		**629,397**	**172,911**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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**	**3,400**
Licenses and Permits	-	-	-	-		-	-
Intergovernmental	-	-	-	-		-	-
Transport Charges	-	-	-	-		-	-
Donations							
Vital Stats	-	-	-	-		-	-
Rent	-	-	-	-		-	-
Other	8,702	130,255	205,000	-	0%	130,255	3,400
Total Receipts and Balance	**7,159,769**	**7,183,807**	**205,000**	**6,510,135**		**7,183,807**	**7,154,467**
Expenditures							
EMS	**3,457**	**3,702**	**28,000**	**8,242**	**29%**	**893**	**3,039**
Personal Services	-	-	-	-		-	-
Professional Services							
Payment to Lakewood Hospital							
Other Operations	3,457	3,702	28,000	8,242	29%	893	3,039
Health	**-**	**-**	**-**	**-**		**-**	-
Personal Services	-	-	-	-		-	-
Planning & Development	**102,761**	**669,970**	**6,650,000**	**4,347,160**	**65%**	**11,416**	**63,638**
Other Operations	102,761	669,970	6,650,000	4,347,160	65%	11,416	63,638
Total Disbursements	**106,218**	**673,672**	**6,678,000**	**4,355,401**	**65%**	**12,310**	**66,677**
Cash Balance	7,053,551	6,510,135		2,154,733		7,171,497	7,087,790
Less: Encumbrances				37,513		51,187	46,467
Adjustments							
Unencumbered Balance	**7,053,551**	**6,510,135**		**2,117,221**		**7,120,311**	**7,041,323**
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**	**110,938**	**183%**	**52,536**	**95,713**
Personal Services	42,265	49,231	49,644	57,312	115%	49,231	42,265
Other Operations	3,134	3,624	10,900	3,626	33%	3,305	2,448
Advance Out	51,000	-	-	50,000		-	51,000
Total Disbursements	**96,399**	**52,854**	**60,544**	**110,938**	**183%**	**52,536**	**95,713**
Cash Balance	11,570	52,461		(58,477)		(40,966)	(69,693)
Less: Encumbrances	-	-		-		-	0
Unencumbered Balance	**11,570**	**52,461**		**(58,477)**		**(40,966)**	**(69,693)**
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)**

Special Revenue Funds
RECEIPTS AND EXPENSES
AUGUST 31, 2026

Family to Family Fund #281	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
Balance - January 1st	**116,880**	**230,884**		**288,345**		**230,884**	**116,880**
Revenues	**957,457**	**818,282**	**960,000**	**304,799**	**32%**	**380,987**	**490,852**
Intergovernmental	692,457	698,282	700,000	304,799	44%	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**	**593,143**		**611,872**	**607,732**
Expenditures	**843,454**	**760,822**	**910,020**	**471,668**	**52%**	**576,785**	**675,781**
Personal Services	430,859	399,323	538,870	302,757	56%	246,990	300,587
Other Operations	412,594	361,499	371,150	168,911	46%	329,795	375,194
Total Disbursements	**843,454**	**760,822**	**910,020**	**471,668**	**52%**	**576,785**	**675,781**
Cash Balance	230,884	288,345		121,475		35,086	(68,049)
Less: Encumbrances				44,808		38,328	19,425
Unencumbered Balance	**230,884**	**288,345**		**76,666**		**(3,242)**	**(87,474)**

Opioid Settlement Fund #283	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
Balance - January 1st	**40,295**	**105,955**		**139,370**		**105,955**	**40,295**
Revenues	**80,360**	**47,815**	**30,000**	**29,792**	**99%**	**46,854**	68,656
Intergovernmental	80,360	47,815	30,000	29,792	99%	46,854	68,656
Advance In	-	-	-	-		-	-
Total Receipts and Balance	**120,655**	**153,770**	**30,000**	**169,161**		**152,809**	**108,951**
Expenditures	**14,700**	**14,400**	**50,000**	**9,000**	**18%**	**10,500**	**11,400**
Personal Services							
Other Operations	14,700	14,400	50,000	9,000	18%	10,500	11,400
Capital Outlay			-				
Total Disbursements	**14,700**	**14,400**	**50,000**	**9,000**	**18%**	**10,500**	**11,400**
Cash Balance	105,955	139,370		160,161		142,309	97,551
Less: Encumbrances				6,000		4,500	3,600
Adjustments							
Unencumbered Balance	**105,955**	**139,370**		**154,161**		**137,809**	**93,951**

Local Coronavirus Relief Fund #285	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
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 August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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)**	**-**	**-**		**458,615**	243,432
Personal Services	-	-	-	-		-	-
Other Operations	389,959	(289,959)	-	-		458,615	243,432
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**389,959**	**(289,959)**	**-**	**-**		**458,615**	**243,432**
Cash Balance	5,050,520	-		-		(748,574)	21,549,294
Less: Encumbrances						191,385	31,568
Unencumbered Balance	**5,050,520**	**-**		**-**		**(939,959)**	**21,517,726**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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**	**6,241,459**	**97%**	**6,466,452**	**5,429,888**
Real Estate & Public Utility	4,272,472	5,399,017	5,399,017	3,505,938	65%	5,399,017	4,272,472
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%	184,837	156,164
Sidewalk-Direct Billing	402,774	241,217	120,000	(37,318)	-31%	314,650	556,474
Miscellaneous	12,579	78,777	12,000	2,127,924	17733%	-	12,579
Interest	265,038	341,850	125,000	239,740	192%	229,277	172,312
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**	**30,018,731**		**22,768,755**	**43,729,141**
Expenditures	**36,462,096**	**14,436,440**	**21,381,000**	**17,623,143**	**82%**	**10,354,726**	**32,544,009**
County Government Charges	63,415	75,876	80,000	129,590	162%	75,876	63,415
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	2,180,106	115%	2,306,788	1,857,870
Capital Lease Interest	106,240	173,231	200,000	206,329	103%	159,298	86,634
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**	**17,623,143**	**82%**	**10,354,726**	**32,544,009**
Cash Balance	8,365,984	9,288,146		12,395,588		12,414,029	11,185,132
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**8,365,984**	**9,288,146**		**12,395,588**		**12,414,029**	**11,185,132**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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%**	**69,242**	**1,823,340**
Payments in Leiu of Taxes	-	-	-	-		-	-
TIF Property Taxes	1,766,215	69,242	525,000	47,718	9%	69,242	1,766,215
Homestead & Rollbacks	114,498	-	-	-		-	57,125
Total Receipts and Balance	**3,605,707**	**2,254,185**	**525,000**	**2,268,307**		**2,254,185**	**3,548,334**
Expenditures	**1,420,763**	**33,596**	**525,000**	**3,530**	**1%**	**11,184**	**1,028,663**
Revenue Reimbursement	1,022,228	10,637	525,000	3,530	1%	10,637	1,022,228
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%**	**11,184**	**1,028,663**
Cash Balance	2,184,944	2,220,589		2,264,777		2,243,001	2,519,671
Less: Encumbrances	-					13,376	-
Unencumbered Balance	**2,184,944**	**2,220,589**		**2,264,777**		**2,229,626**	**2,519,671**

Capital Funds
RECEIPTS AND EXPENSES
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Capital Projects Fund #401	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
Balance - January 1st	**12,079,478**	**8,230,132**		**7,290,148**		**8,230,132**	**12,079,478**
Revenues	**11,620,386**	**7,196,769**	**15,464,000**	**12,965,906**	**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**	**20,790,000**	**4,240,657**	**20%**	**5,151,674**	**10,867,764**
Capital Outlay							
Parks	3,976,349	699,779	562,000	343,661	61%	615,975	3,486,493
Building and Facilities	547,832	975,168	5,500,000	653,567	12%	71,879	113,883
Police	180,563	89,441	795,000	321,120	40%	690	173,145
Fire	1,918,292	360,893	985,000	580,000	59%	360,893	1,701,228
Streets & Sidewalks	2,601,591	3,476,390	10,353,000	2,025,129	20%	1,820,958	1,389,920
Refuse and Recycling	5,884,982	2,093,191	1,540,000	172,873	11%	1,851,637	3,713,607
Fleet Management	241,704	38,321	500,000	-	0%	38,321	181,052
Engineering	88,369	9,743	205,000	-	0%	9,743	83,969
Aging	30,050	393,827	225,000	76,526	34%	381,579	24,467
Total Disbursements	**15,469,732**	**8,136,753**	**20,790,000**	**4,240,657**	**20%**	**5,151,674**	**10,867,764**
Cash Balance	8,230,132	7,290,148		16,015,396		9,800,227	10,050,406
Less: Encumbrances				12,773,834		7,060,147	10,193,788
Unencumbered Balance	**8,230,132**	**7,290,148**		**3,241,563**		**2,740,079**	**(143,381)**

Land Acquisition Fund #404	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
Balance - January 1st	**1,001,777**	**1,524,309**		**1,841,689**		**1,524,309**	**1,001,777**
Revenues	**522,532**	**317,380**	**-**	**258,249**		**317,380**	**507,995**
Total Receipts and Balance	**1,524,309**	**1,841,689**	**-**	**2,099,937**		**1,841,689**	**1,509,772**
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	1,509,772
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**1,524,309**	**1,841,689**		**2,099,937**		**1,841,689**	**1,509,772**
	-	-		-		-	-

City Park Improvement Fund #405	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 31, 2024
Balance - January 1st	**67,129**	**73,885**		**79,907**		**73,885**	**67,129**
Revenues	**6,756**	**6,022**	**-**	**10,226**		**6,022**	**-**
Other Rents	-	-	-	-		-	-
Royalties	6,756	6,022	-	10,226		6,022	-
Dana' s Legacy	-	-	-	-		-	-
Total Receipts and Balance	**73,885**	**79,907**	**-**	**90,133**		**79,907**	**67,129**
Expenditures	**-**	**-**	**-**	**-**		**-**	**-**
Capital Outlay	-	-	-	-		-	-
Total Disbursements	**-**	**-**	**-**	**-**		**-**	**-**
Cash Balance	73,885	79,907		90,133		79,907	67,129
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**73,885**	**79,907**		**90,133**		**79,907**	**67,129**

Enterprise Funds
RECEIPTS AND EXPENSES
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	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Asctual as of August 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**	**20,507,417**	**80%**	**20,173,672**	**16,918,792**
Intergovernmental / ARPA	5,900,760	1,967,549	1,500,000	435,982	29%	1,358,918	1,978,856
Charges for Services	12,888,616	13,180,281	13,226,720	8,952,862	68%	8,544,210	8,405,702
Special Assessments	226,425	278,022	325,000	174,868	54%	278,022	226,425
Interest	597,146	787,736	350,000	648,071	185%	506,409	402,852
Other	4,988	87,055	5,000	4,752	95%	79,986	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**	**48,699,626**		**36,626,619**	**36,832,335**
Expenditures							
Water Administration	**8,922,566**	**3,221,518**	**13,238,726**	**11,140,787**	**84%**	**1,403,646**	**7,147,701**
Personal Services	282,426	329,341	302,837	199,121	66%	226,455	188,842
Other Operations & Maintenance	734,503	717,714	893,889	506,871	57%	484,320	449,500
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	81,577	60%	70,351	68,861
Capital Lease Interest	14,743	12,404	17,000	7,231	43%	8,605	10,140
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**	**10,548,042**	**43%**	**5,619,742**	**11,311,946**
Personal Services	837,793	920,757	997,466	732,612	73%	654,752	579,816
Water - Cleveland	6,112,417	5,483,075	6,300,000	3,952,957	63%	3,639,645	4,090,812
Other Operations & Maintenance	979,538	662,387	1,314,600	582,475	44%	402,576	560,713
Capital Outlay	11,160,179	2,642,729	15,742,500	5,279,998	34%	922,769	6,080,605
Water Metering	**968,374**	**1,037,042**	**1,148,070**	**712,854**	**62%**	**821,247**	**706,325**
Personal Services	566,437	520,824	560,470	376,720	67%	407,072	387,400
Other Operations & Maintenance	401,937	516,217	587,600	336,134	57%	414,175	318,926
Total Disbursements	**28,980,867**	**13,967,509**	**38,741,362**	**22,401,683**	**58%**	**7,844,635**	**19,165,972**
Cash Balance	16,452,946	28,192,209		26,297,942		28,781,984	17,666,363
Less: Encumbrances				6,301,213		14,084,266	7,532,798
Unencumbered Balance	**16,452,946**	**28,192,209**		**19,996,730**		**14,697,718**	**10,133,565**

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Asctual as of August 31, 2024
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**	**6,363,266**	**67%**	**9,934,881**	**14,500,853**
Charges for Services	6,407,104	6,518,227	7,720,158	4,588,011	59%	4,266,854	4,248,084
Interest	-	-		-		-	-
Reimbursements	955,190	(34,037)	300,000	1,119,207	373%	(36,213)	386,268
Special Assessments	101,261	117,525	165,000	106,192	64%	117,525	101,261
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%	5,334,948	7,445,614
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**	**19,487,338**		**28,746,343**	**31,692,027**
Expenditures	**25,410,858**	**18,153,514**	**20,057,570**	**7,821,138**	**39%**	**11,910,230**	**15,716,316**
Personal Services	1,581,200	1,716,832	1,839,249	1,282,464	70%	1,186,219	1,061,174
Other Operations & Maintenance	2,203,414	2,289,147	4,082,321	1,247,555	31%	1,697,722	1,455,470
Capital Outlay	17,376,406	12,007,630	11,375,000	4,286,179	38%	8,248,408	10,345,564
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	408,436	68%	447,820	227,004
Capital Lease Interest	6,674	18,165	35,000	46,181	132%	17,100	5,400
Debt Issuance Costs	19,251	-	5,000	2,567	51%	-	19,251
Transfers Out	-	-	-	-		-	-
Total Disbursements	**25,410,858**	**18,153,514**	**20,057,570**	**7,821,138**	**39%**	**11,910,230**	**15,716,316**
Cash Balance	18,811,007	13,123,617		11,665,744		16,835,658	15,975,256
Less: Encumbrances				10,094,535		7,478,989	20,591,798
Unencumbered Balance	**18,811,462**	**13,124,072**		**1,571,664**		**9,357,124**	**(4,616,087)**

Enterprise Funds
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Asctual as of August 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**	**18,641,626**	**32%**	**16,892,744**	**8,655,142**
Charges for Services	8,695,445	8,999,069	9,433,248	6,231,962	66%	5,906,223	5,710,260
Special Assessments	151,891	176,287	165,000	148,278	90%	176,287	151,891
Other / ARPA	1,665,091	1,300,000	37,250,450	2,172,285	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**	**45,729,447**		**33,405,126**	**21,782,335**
Expenditures	**8,970,229**	**9,735,150**	**62,561,053**	**20,203,332**	**32%**	**6,600,881**	**6,669,263**
Personal Services	2,260,922	2,397,421	2,639,687	1,788,941	68%	1,655,410	1,519,906
Other Operations & Maintenance	1,506,640	1,638,813	2,781,751	1,564,384	56%	1,125,598	1,030,248
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	16,663,869	30%	3,622,034	3,841,251
Transfers Out	-	-	-	-		-	-
Total Disbursements	**8,970,229**	**9,735,150**	**62,561,053**	**20,203,332**	**32%**	**6,600,881**	**6,669,263**
Cash Balance	16,512,381	27,087,821		25,526,115		26,804,245	15,113,072
Less: Encumbrances				36,988,906		9,197,354	2,491,696
Unencumbered Balance	**16,512,381**	**27,087,821**		**(11,462,791)**		**17,606,891**	**12,621,376**
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%**	**3,307,016**	**2,612,402**
Real Estate & Public Utility	2,462,530	3,111,817	3,100,000	1,807,425	58%	3,111,817	2,462,530
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**		**5,640,681**	**5,118,454**
Expenditures	**2,934,878**	**3,341,732**	**3,348,000**	**1,721,275**	**51%**	**2,516,732**	**1,484,878**
Personal Services							
Other Operations & Maintenance	34,878	41,732	48,000	71,275	148%	41,732	34,878
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%**	**2,516,732**	**1,484,878**
Cash Balance	2,333,664	2,493,752		2,775,231		3,123,948	3,633,576
Less: Encumbrances	-	-		-		-	-
Unencumbered Balance	**2,333,664**	**2,493,752**		**2,775,231**		**3,123,948**	**3,633,576**
Parking Facilities Fund #520							
Balance - January 1st	**665,570**	**706,838**		**718,203**		**706,838**	**665,570**
Revenues	**475,467**	**435,809**	**457,000**	**232,932**	**51%**	**326,101**	**340,559**
Parking Meters	435,621	395,634	420,000	231,419	55%	286,122	318,141
Other	39,845	40,175	37,000	1,512	4%	39,979	22,419
Advance In	-	-	-	-		-	-
Total Receipts and Balance	**1,141,037**	**1,142,647**	**457,000**	**951,134**		**1,032,939**	**1,006,129**
Expenditures	**434,199**	**424,444**	**777,640**	**345,265**	**44%**	**277,330**	**321,651**
Personal Services	180,610	214,527	248,460	167,062	67%	140,632	125,354
Property Taxes	30,005	26,772	43,000	26,908	63%	26,772	30,005
Other Operations & Maintenance	188,502	179,806	286,180	106,405	37%	106,587	131,211
Debt Principal	-	-	-	-		-	-
Debt Interest	-	-	-	-		-	-
Capital Outlay	35,081	3,340	200,000	44,890	22%	3,340	35,081
Transfer to Debt Service Fund	-	-	-	-		-	-
Total Disbursements	**434,199**	**424,444**	**777,640**	**345,265**	**44%**	**277,330**	**321,651**
Cash Balance	706,838	718,203		605,870		755,609	684,478
Less: Encumbrances				446,206		210,188	3,678
Unencumbered Balance	**706,838**	**718,203**		**159,663**		**545,421**	**680,799**

Enterprise Funds
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Asctual as of August 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**	**2,071,019**	**40%**	**667,905**	**2,293,262**
Utilties	241,382	221,980	198,000	111,376	56%	142,626	110,915
Property Taxes	54,012	-	-	-		-	54,012
Other Operations & Maintenance	2,947,456	1,341,744	4,912,000	1,938,764	39%	501,938	2,106,069
Tranfer to Debt Service Fund	-	-	-	-		-	-
Total Disbursements	**3,274,812**	**1,597,484**	**5,144,650**	**2,071,019**	**40%**	**667,905**	**2,293,262**
Cash Balance	3,046,607	3,266,850		3,873,368		3,371,428	560,808
Less: Encumbrances				436,810		3,065,641	845,390
Unencumbered Balance	**3,046,607**	**3,266,850**		**3,436,558**		**305,787**	**(284,581)**

Internal Service Funds
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual 2024	Actual 2025	Adopted Budget 2026	Actual as of August 31, 2026	Budget Used Benchmark 67% August 31, 2026	Actual as of August 31, 2025	Actual as of August 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**	**6,813,841**	**72%**	**6,548,170**	**6,563,028**
Employee Contribution	840,074	897,667	900,000	561,194	62%	596,327	569,734
Other (COBRA & R/X)	728,912	431,982	430,000	49,129	11%	417,526	517,713
Transfer In	-	-	-	-		-	-
Charges to Departments	8,213,371	8,301,476	8,100,000	6,203,518	77%	5,534,317	5,475,581
Total Receipts and Balance	**15,004,110**	**15,062,298**	**9,430,000**	**12,092,490**		**11,979,342**	**11,784,782**
Expenditures	**9,572,938**	**9,783,649**	**10,252,000**	**6,673,446**	**65%**	**6,482,182**	**6,113,346**
Employee Hospitalization	8,817,597	9,007,853	9,288,000	6,281,196	68%	5,871,995	5,534,246
AFSCME Cares Premium	160,328	164,962	180,000	125,870	70%	122,837	120,416
Other	562,700	579,129	650,000	238,801	37%	459,161	431,725
Professional Services	32,313	31,705	134,000	27,580	21%	28,189	26,960
Total Disbursements	**9,572,938**	**9,783,649**	**10,252,000**	**6,673,446**	**65%**	**6,482,182**	**6,113,346**
Cash Balance	5,431,173	5,278,649		5,419,044		5,497,161	5,671,436
Less: Encumbrances				29,715		20,423	30,374
Unencumbered Balance	**5,431,173**	**5,278,649**		**5,389,329**		**5,476,738**	**5,641,062**
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%**	**360,483**	**360,275**
Refunds	272	-	100	-	100%	-	272
Transfers In	-	-	-	-		-	-
Charges to Departments	540,004	540,724	540,000	404,608	75%	360,483	360,003
Total Receipts and Balance	**1,353,600**	**1,385,654**	**540,100**	**1,244,147**		**1,205,413**	**1,173,599**
Expenditures	**508,670**	**546,115**	**596,400**	**373,463**	**63%**	**444,095**	**312,061**
Workers Comp Premiums	119,347	112,828	125,000	97,178	78%	112,828	58,701
Workers Comp Claims	274,800	300,276	325,000	159,412	49%	205,256	145,838
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**	**373,463**	**63%**	**444,095**	**312,061**
Cash Balance	844,930	839,539		870,684		761,318	861,538
Less: Encumbrances	-			7,000		14,000	14,000
Unencumbered Balance	**844,930**	**839,539**		**863,684**		**747,318**	**847,538**

Trust Agency Funds
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual as of August 31, 2026
Burial Permits State Fee #705	
Balance - January 1st	481
Revenues	**7,676**
Total Receipts and Balance	8,157
Disbursements	**6,906**
Cash Balance	1,251
Less: Encumbrances	-
Unencumbered Balance	**1,251**
Building Permit - Commercial #710	
Balance - January 1st	308
Revenues	**-**
Total Receipts and Balance	308
Disbursements	**(3,465)**
Cash Balance	3,773
Less: Encumbrances	-
Unencumbered Balance	**3,773**
Evidence Trust #736	
Balance - January 1st	283,510
Revenues	**6,230**
Total Receipts and Balance	289,740
Disbursements	**97,979**
Cash Balance	191,761
Unencumbered Balance	**191,761**
Birth Certificate State Fee #750	
Balance - January 1st	5,061
Revenues	**11,273**
Total Receipts and Balance	16,334
Disbursements	**12,664**
Cash Balance	3,670
Less: Encumbrances	-
Unencumbered Balance	**3,670**
Pavilion Deposit #755	
Balance - January 1st	11,129
Revenues	**3,405**
Total Receipts and Balance	14,534
Disbursements	**1,000**
Cash Balance	13,534
Less: Encumbrances	-
Unencumbered Balance	**13,534**

Trust Agency Funds
RECEIPTS AND EXPENSES
AUGUST 31, 2026

	Actual as of August 31, 2026
Death Certificate State Fee #760	
Balance - January 1st	9,721
Revenues	**27,985**
Total Receipts and Balance	37,706
Disbursements	**28,338**
Cash Balance	9,369
Less: Encumbrances	-
Unencumbered Balance	**9,369**
Vital Stats - State Fee #767	
Balance - January 1st	31,762
Revenues	**123,701**
Total Receipts and Balance	155,463
Disbursements	**126,810**
Cash Balance	28,653
Less: Encumbrances	-
Unencumbered Balance	**28,653**
Family Violence Shelters #768	
Balance - January 1st	4,940
Revenues	**19,845**
Total Receipts and Balance	24,785
Disbursements	**20,430**
Cash Balance	4,355
Less: Encumbrances	-
Unencumbered Balance	**4,355**
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.

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Project Number	Primary Dept.	Project Name / Description	Funding Source	Budgeted Amount *	Expenditures to Date**	Project Remainder	Board of Control Summary
Sidewalk, Street and Traffic Signal Improvements (Cont.)							
234022	Engineering	Bunts Road Improvements Project	Capital Fund, Water Distribution Fund, Wastewater Collection Fund	$ 30,866,410	$ 20,558,924	$ 10,307,486	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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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	$ 38,702,360	$ 2,562,490	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	$ 29,892,377	$ 1,107,623	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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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.