2026 Appropriation Budget

1ST READING: 11/10/2025

2ND READING:11/24/2025

3RD READING: 12/08/2025

Agenda

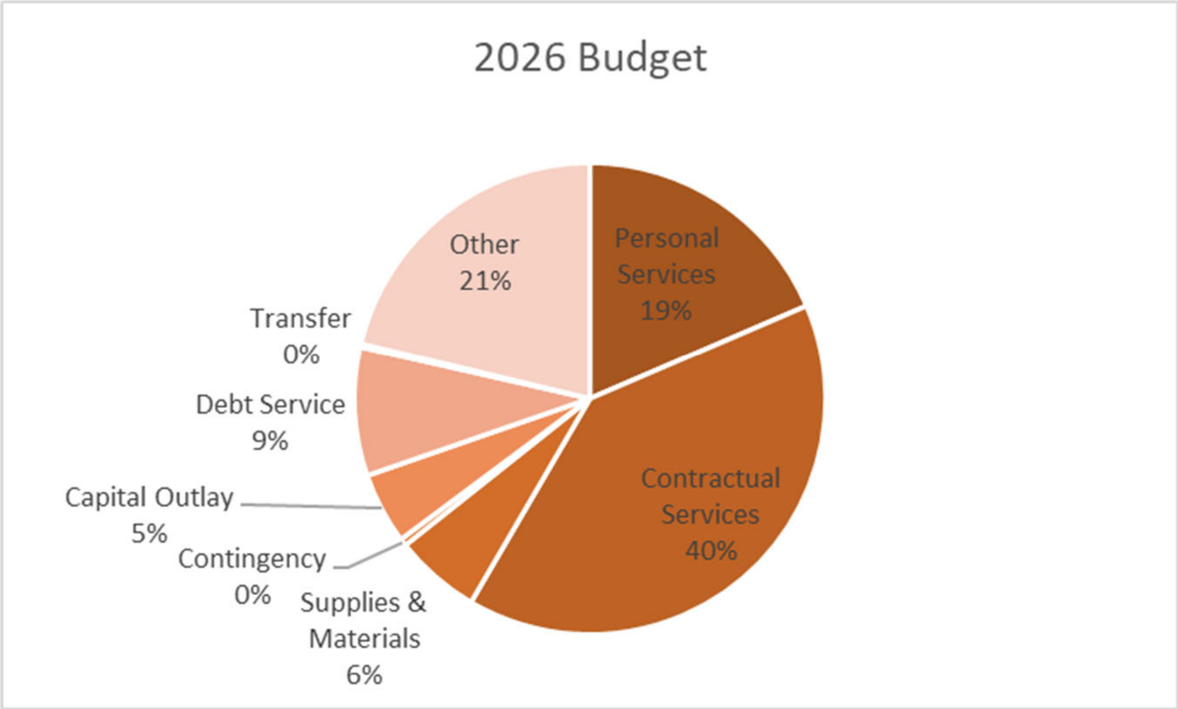
- Opening Remarks/Discussion
- Revenue History/Revenue Projections
- YTD Appropriations vs. “Proposed” Budget Appropriations
- Debt-Service/Note-Retirement Status
- 2026 Capital Projects
- Budget Revisions from 2025 to 2026

2026 Budget Message

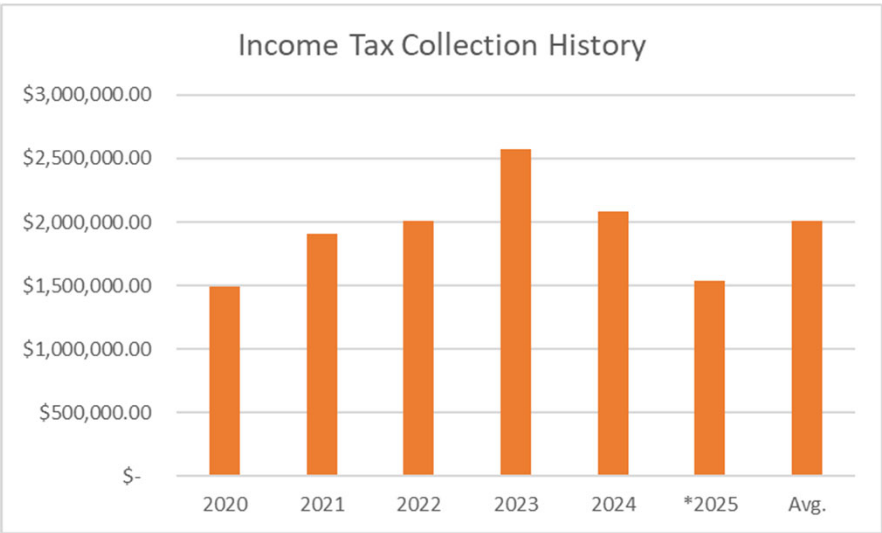
“Sustain & Improve”

Services	Infrastructure	Economic Development Strategies	Safety/Reliability

2026 All Funds

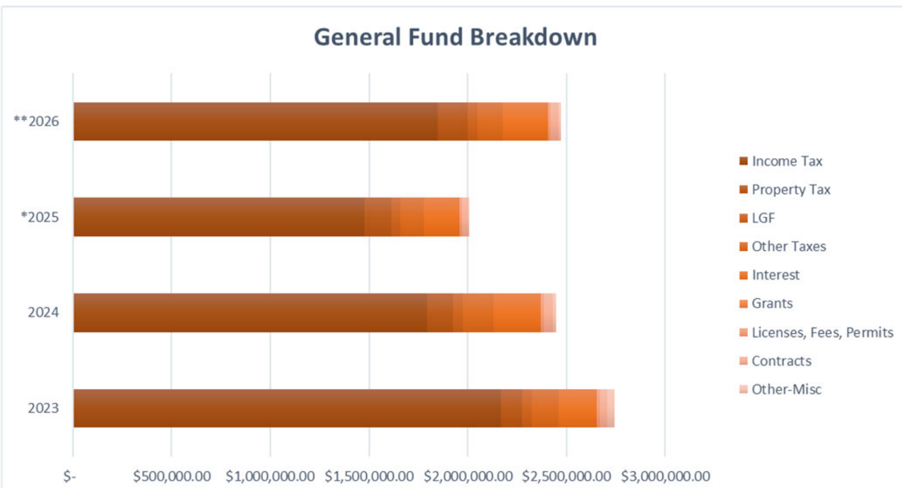


General Fund (GF)



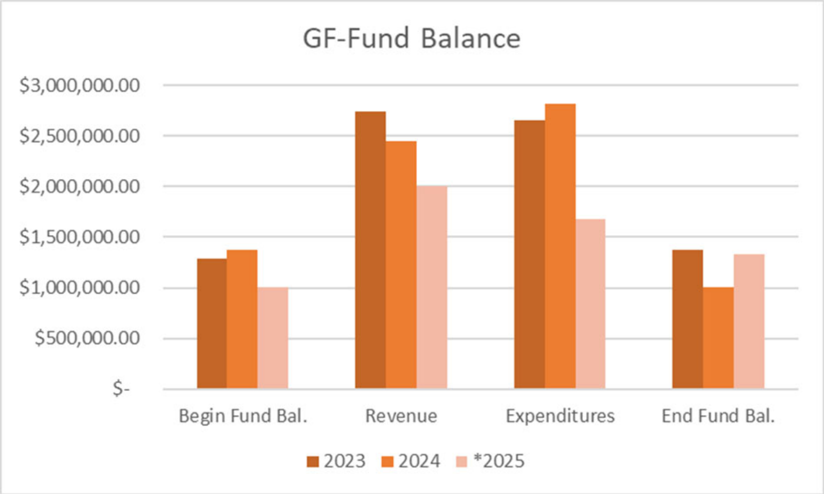
- Income Tax Collection is the biggest revenue source for the GF
- 2020 collection decreased significantly due to COVID-19 Pandemic
- 2023 collection sky-rocketed (highest collection year ever!) coming out of COVID = Airstream booming!
- 2024 was an election year; there was some uncertainty/caution taken; overall solid year
- 2025 collection YTD roughly 11% down from 2024

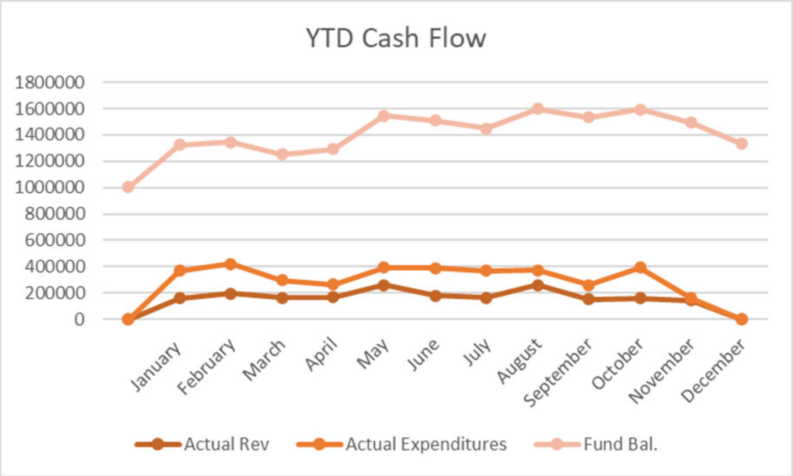
General Fund (GF)



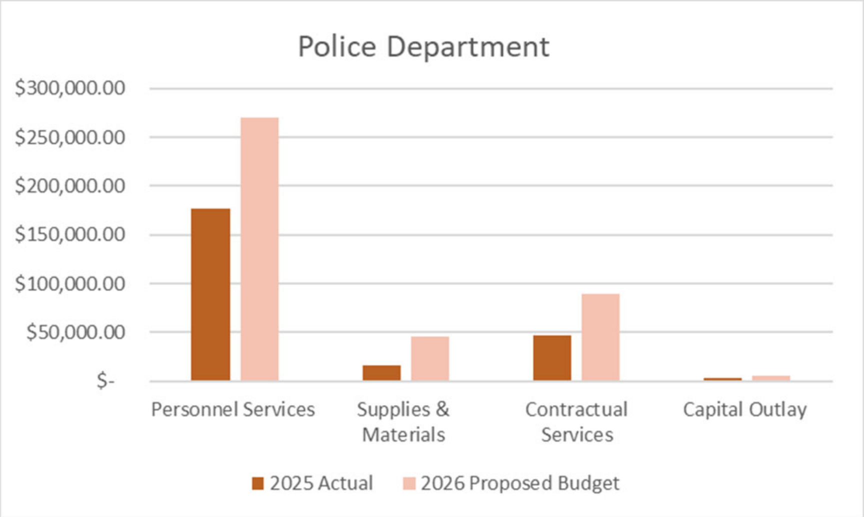
- 2026- projecting a 1% increase in Income Tax Collection.
- LGF- volatile; estimated 6% increase from 25’
- Property Tax- uncertainty exits due to ballot language of removing it
- Interest- Side revenue stream from STAR OH investment accounts
- Misc.- surplus of assets that will be advertised on GovDeals this year

General Fund (GF)



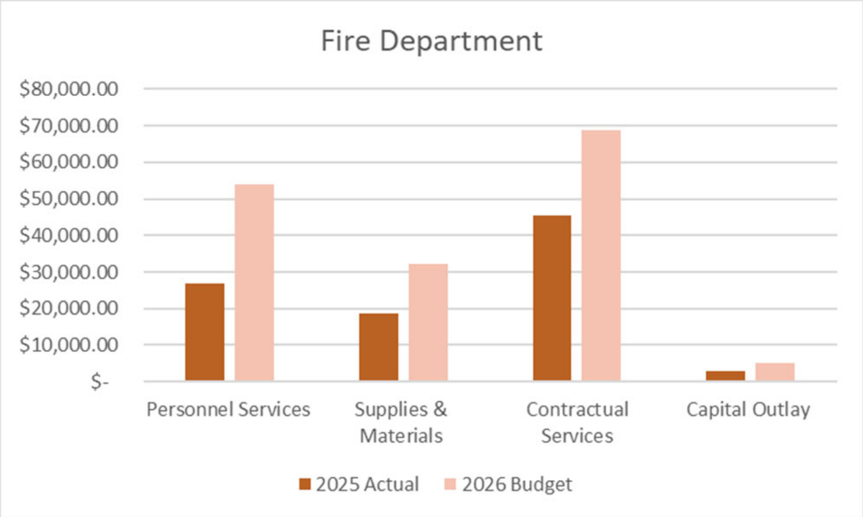


Summary of Appropriations: Police Dept.



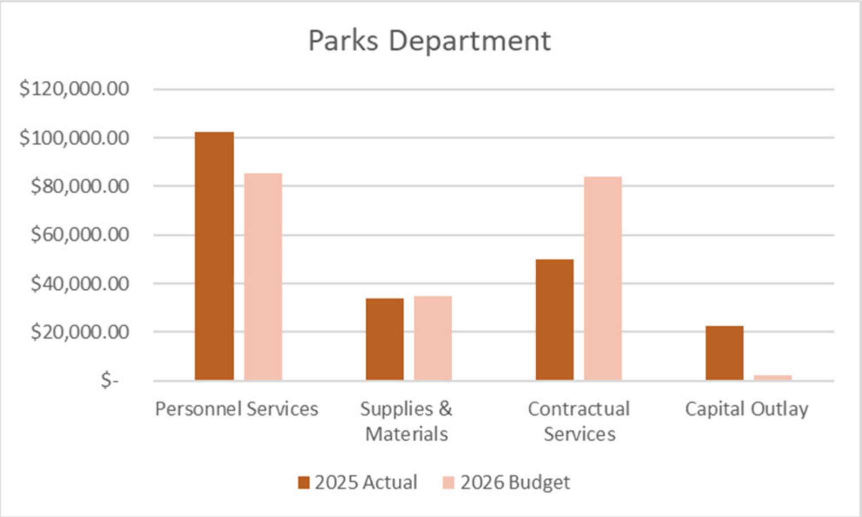
Category	2025 Actual	2025 Budget	2026 Proposed Budget
Personnel Services	$177,414.68	$306,862.91	$ 269,686.41
Supplies & Materials	$ 16,622.61	$ 48,300.00	$ 45,800.00
Contractual Services	$ 46,528.34	$ 98,181.64	$ 89,601.91
Capital Outlay	$ 3,202.30	$ 6,000.00	$ 6,000.00
Contingency			
Debt Service			
Total	$ 243,767.93	$ 459,344.55	$ 411,088.32

Summary of Appropriations: Fire Prevention



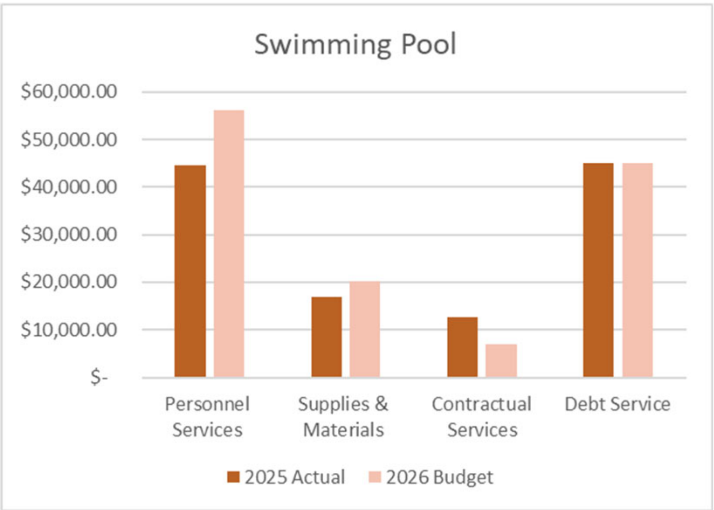
Category	2025 Actual	2025 Budget	2026 Budget
Personnel Services	$26,721.51	$ 53,921.33	$ 53,921.33
Supplies & Materials	$18,656.89	$ 29,100.00	$ 32,100.00
Contractual Services	$45,593.41	$ 68,232.60	$ 68,733.57
Capital Outlay	$ 2,777.78	$ 5,000.00	$ 5,000.00
Contingency			
Debt Service			
Total	$ 93,749.59	$156,253.93	$ 159,754.90

Summary of Appropriations: Parks



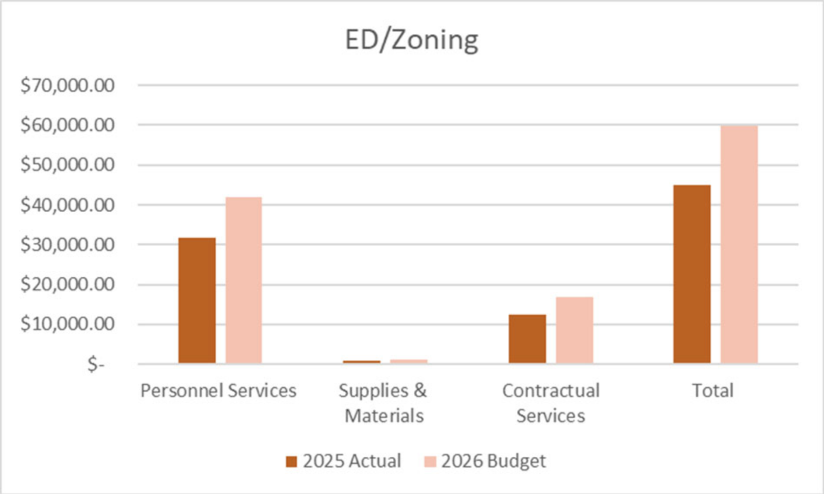
Category	2025 Actual	2025 Budget	2026 Budget
Personnel Services	$102,547.19	$140,112.81	$ 85,480.12
Supplies & Materials	$ 33,926.75	$ 68,760.00	$ 35,000.00
Contractual Services	$ 49,738.73	$ 96,677.25	$ 83,892.00
Capital Outlay	$ 22,597.98	$ 24,000.00	$ 2,000.00
Total	$ 208,810.65	$ 329,550.06	$ 206,372.12

Summary of Appropriations: Pool



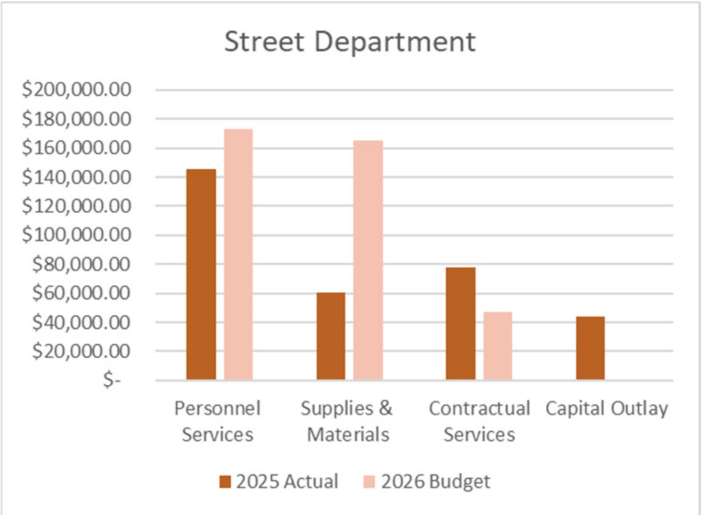
Category	2025 Actual	2025 Budget	2026 Budget
Personnel Services	$ 44,623.22	$ 56,136.00	$ 56,136.00
Supplies & Materials	$ 16,932.30	$ 20,200.00	$ 20,200.00
Contractual Services	$ 12,644.05	$ 6,985.00	$ 6,985.00
Capital Outlay			$ 2,000.00
Contingency			
Debt Service	$ 45,128.86	$ 45,128.86	$ 45,128.86
Total	$ 119,328.43	$ 128,449.86	$ 130,449.86

Summary of Appropriations: Zoning/ED



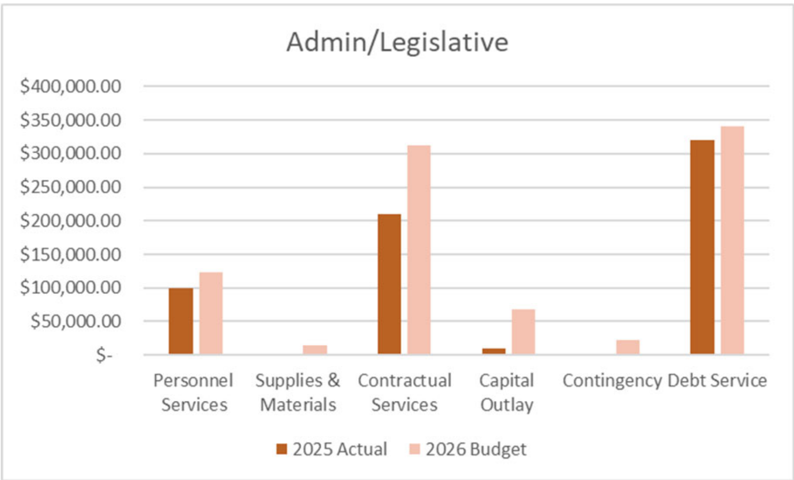
Category	2025 Actual	2025 Budget	2026 Budget
Personnel Services	$31,782.14	$38,593.50	$ 41,868.10
Supplies & Materials	$ 700.92	$ 1,000.00	$ 1,000.00
Contractual Services	$12,444.11	$15,650.00	$ 16,950.00
Total	$ 44,927.17	$ 55,243.50	$ 59,818.10

Summary of Appropriations: Streets Const.



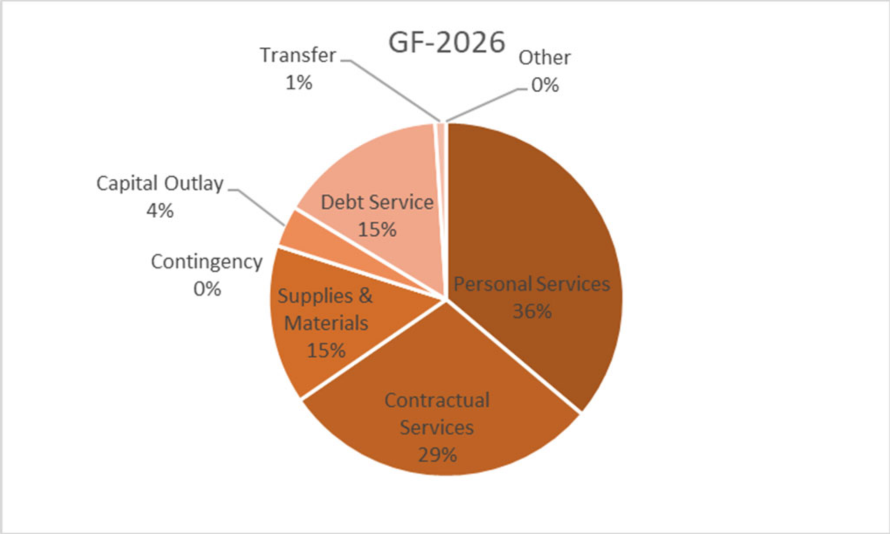
Category	2025 Actual	2025 Budget	2026 Budget
Personnel Services	$ 145,760.96	$ 262,715.35	$ 173,332.44
Supplies & Materials	$ 60,250.31	$ 165,000.00	$ 165,000.00
Contractual Services	$ 78,137.00	$ 83,310.25	$ 47,350.00
Capital Outlay	$ 44,134.48	$ 75,000.00	$ -
Contingency			
Debt Service			
Total	$ 328,282.75	$ 586,025.60	$ 385,682.44

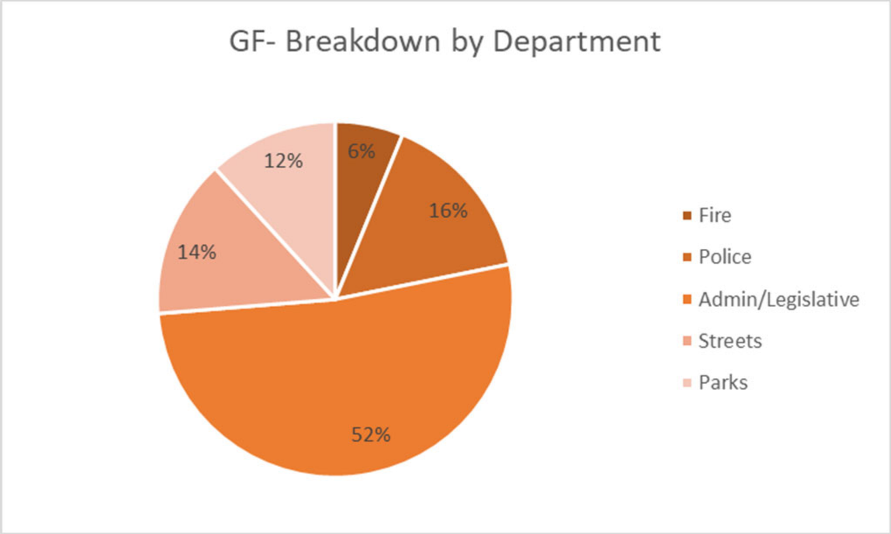
Summary of Appropriations: Admin/Legislative



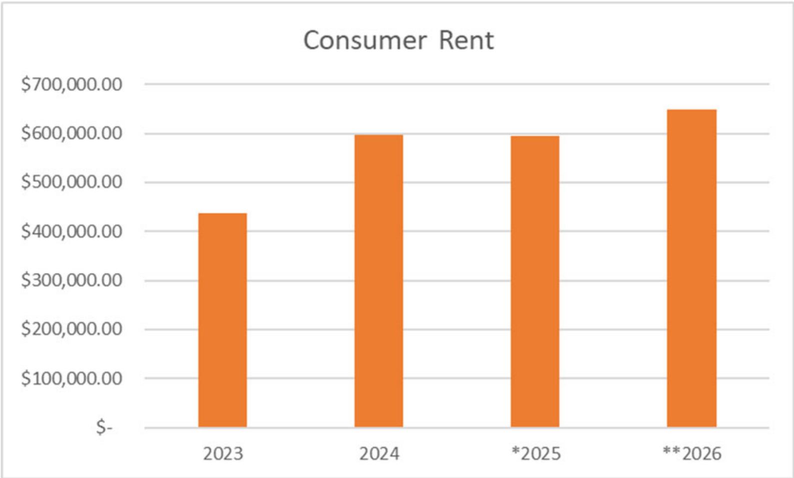
Category	2025 Actual	2025 Budget	2026 Budget
Personnel Services	$ 99,954.25	$ 132,050.30	$ 122,544.18
Supplies & Materials	$ 1,717.48	$ 23,800.00	$ 13,800.00
Contractual Services	$210,452.34	$ 335,132.27	$ 312,027.11
Capital Outlay	$ 10,380.00	$ 400,000.00	$ 68,272.00
Contingency	$ -	$ 66,000.00	$ 22,500.00
Debt Service	$320,449.82	$ 346,982.22	$ 340,124.63
Total	$642,953.89	$ 1,303,964.79	$ 879,267.92

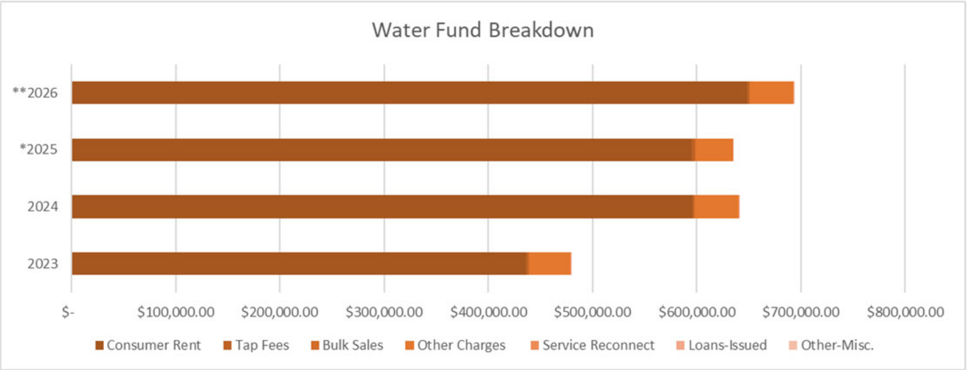
General Fund Summary



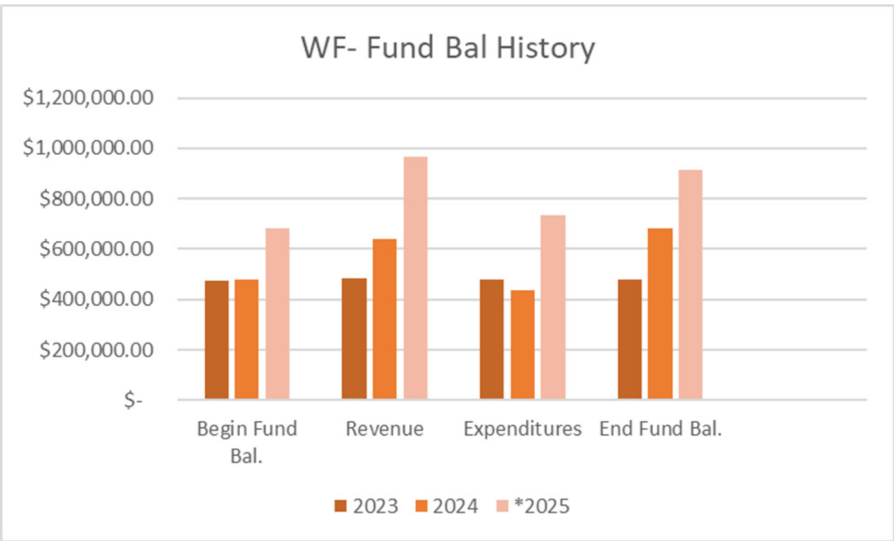


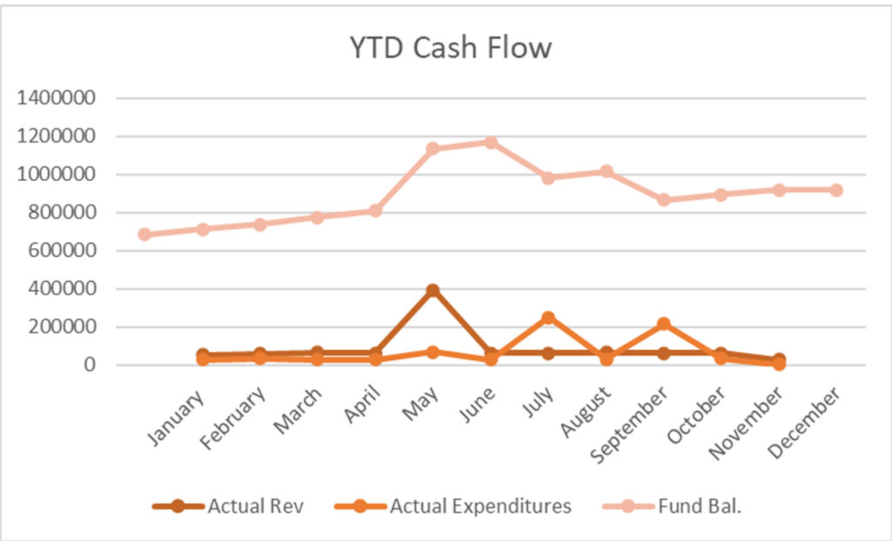
Water Fund (WF)





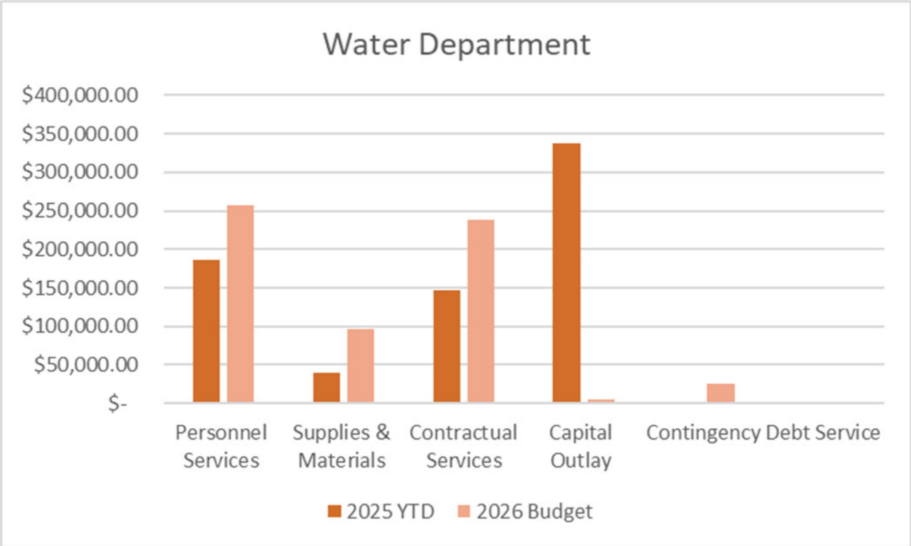
Water Fund(WF)





Enterprise Fund: Water

Adminstration	2025 Actual	2025 Budget	2026 Budget
Personnel Services	$ 63,988.60	$ 86,001.95	$ 79,575.66
Supplies & Materials	$ 33.62	$ 1,500.00	$ 1,500.00
Contractual Services	$ 34,964.49	$ 57,900.00	$ 60,300.00
Capital Outlay	$ -	$ 500.00	$ 500.00
Billing			
Contractual Services	$ 5,026.09	$ 19,448.57	$ 16,700.00
Supplies & Materials	$ 693.12	$ 2,100.00	$ 2,100.00
Capital Outlay			$ -
Supply/Purchase			
Personnel Services	$ 121,827.27	$ 171,301.87	$ 177,183.52
Contractual Services	$ 108,258.54	$ 196,815.25	$ 155,996.75
Supplies & Materials	$ 34,501.85	$ 63,700.00	$ 73,700.00
Capital Outlay	$ -	$ -	$ -
Misc/Other			
Contractual Services	$ 23,000.00	$ 24,500.00	$ 5,000.00
Supplies & Materials	$ 4,255.49	$ 12,500.00	$ 19,000.00
Capital Outlay	$ 337,499.00	$ 337,499.00	$ 5,000.00
Debt Service			
Debt Service	$ 2,024.25	$ 2,024.25	$ 2,024.25
Contingencies			
Contingencies	$ -	$ 25,000.00	$ 25,000.00
Water Operating Total	$ 736,072.32	$ 1,000,790.89	$ 623,580.18



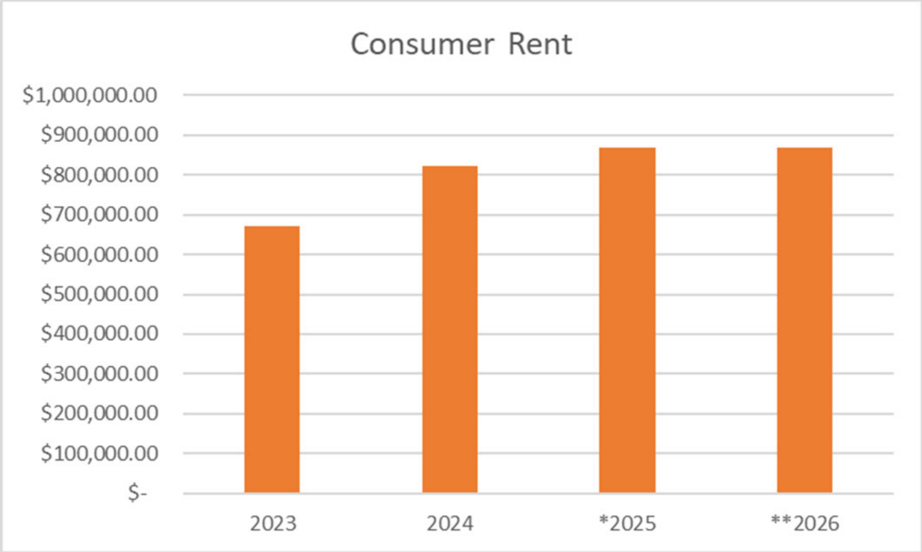
JC Water Plant Replacement Fund

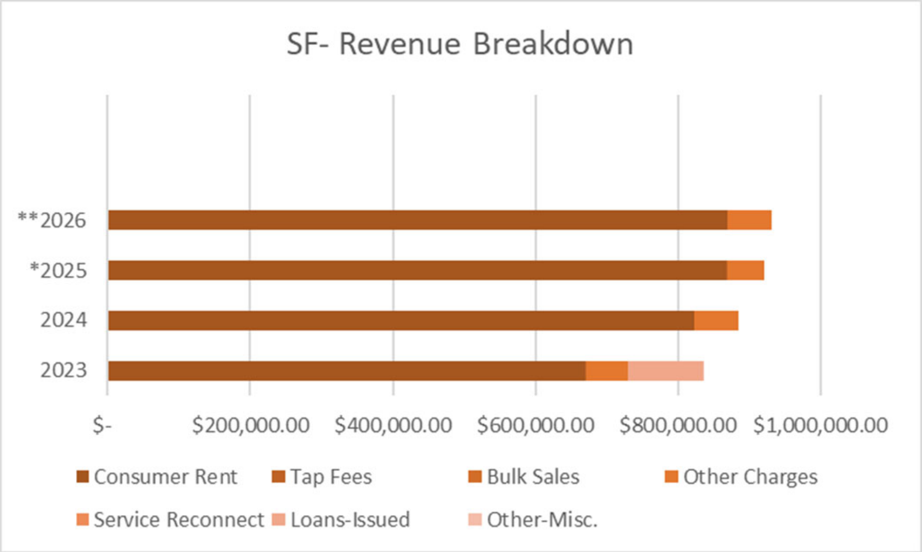
Capital Outlay- $2,142,350.00

- Project has started; appropriate all loan/grants monies available for next year.

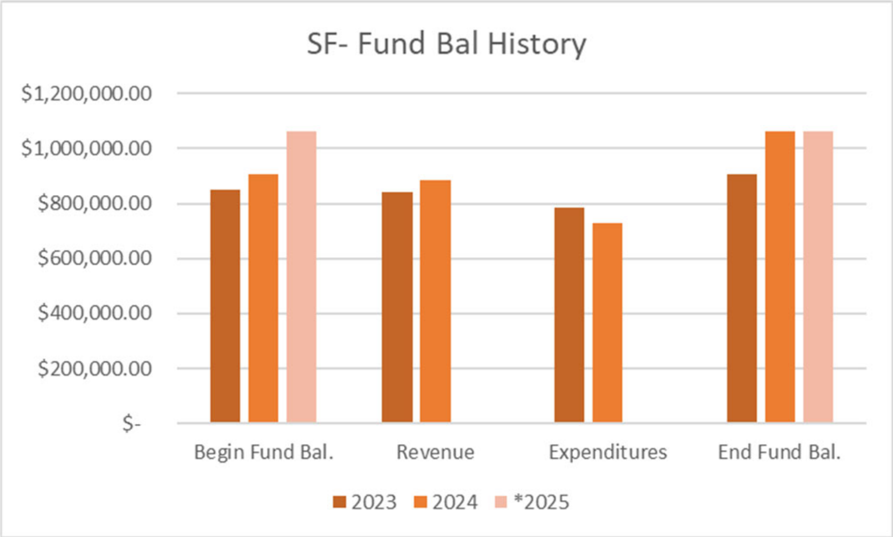
- OPWC Loan- $167,246
- OWDA Loan- $1,955,104.00
- CDBG RPIG Grant- $20,000.00

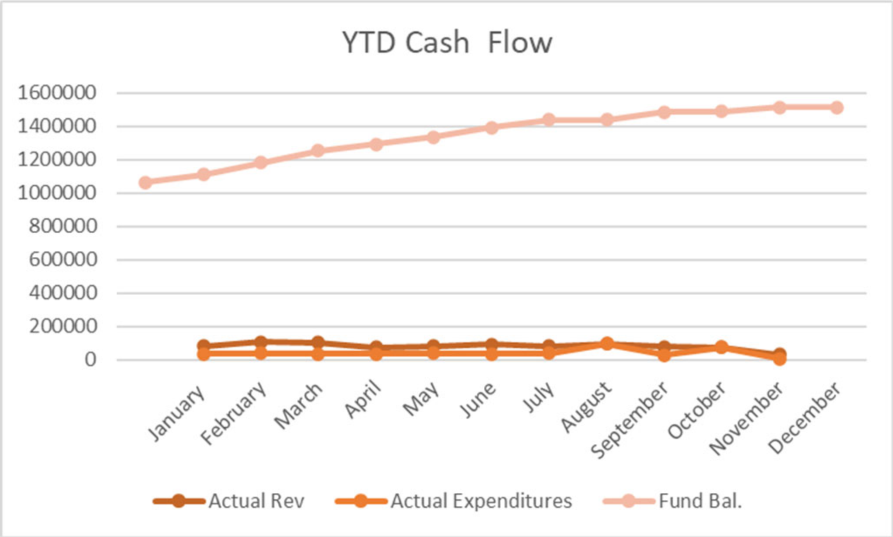
Sewer Fund(SF)





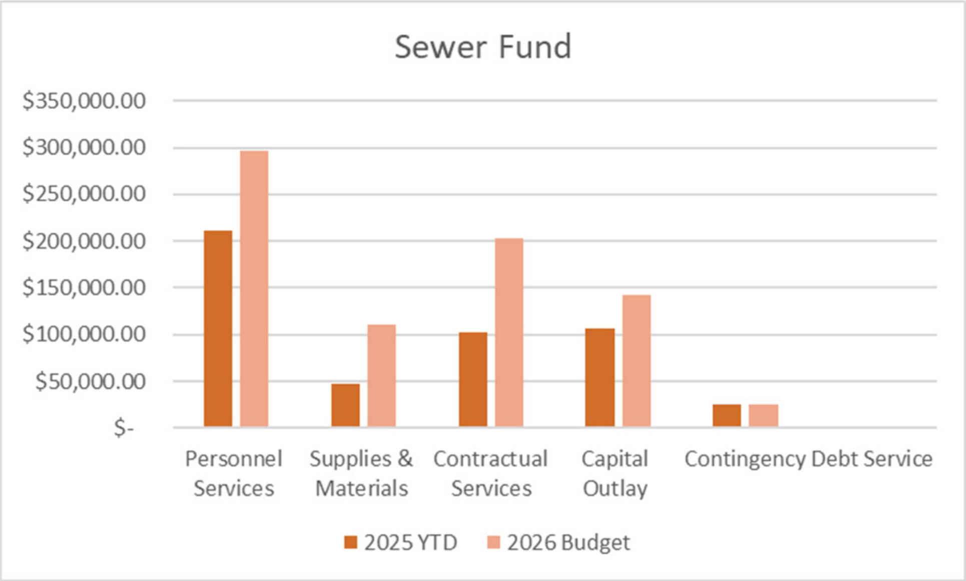
Sewer Fund(SF)



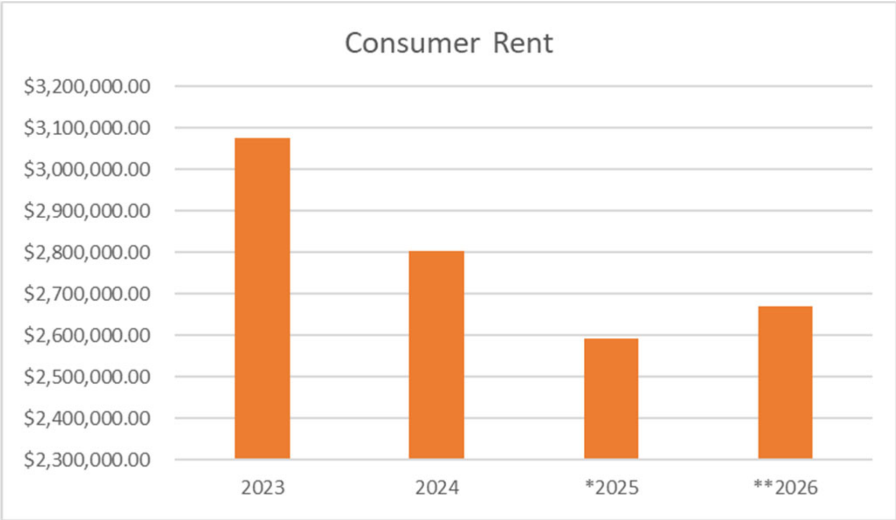


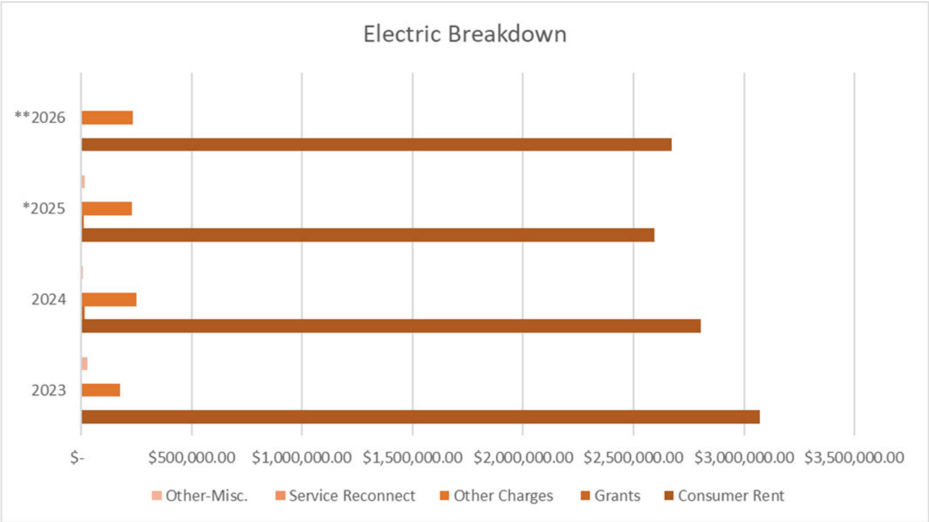
Enterprise Fund: Sewer

Adminstration	2025 Actual	2025 Budget	2026 Budget
Personnel Services	$ 73,136.28	$ 97,307.32	$ 90,933.83
Supplies & Materials	$ 64.78	$ 1,540.00	$ 1,540.00
Contractual Services	$ 39,746.82	$ 63,332.63	$ 63,232.63
Capital Outlay			$ -
Billing			
Contractual Services	$ 6,040.02	$ 20,503.03	$ 15,710.00
Supplies & Materials	$ 632.64	$ 1,200.00	$ 1,200.00
Capital Outlay			$ -
Supply/Purchase			
Personnel Services	$ 137,760.34	$ 190,453.45	$ 206,057.44
Contractual Services	$ 56,641.40	$ 131,010.25	$ 124,562.75
Supplies & Materials	$ 46,392.38	$ 113,370.00	$ 108,370.00
Capital Outlay	$ 106,395.04	$ 130,000.00	$ -
Misc/Other			
Contractual Services			$ -
Supplies & Materials			$ -
Capital Outlay	$ 106,395.04		$ 142,500.00
Debt Service			
Debt Service	$ 2,024.25	$ 2,024.25	$ 2,024.25
Contingencies			
Contingencies	$ -	$ 25,000.00	$ 25,000.00
Sewer Operating Total	$ 575,228.99	$ 775,740.93	$ 781,130.90

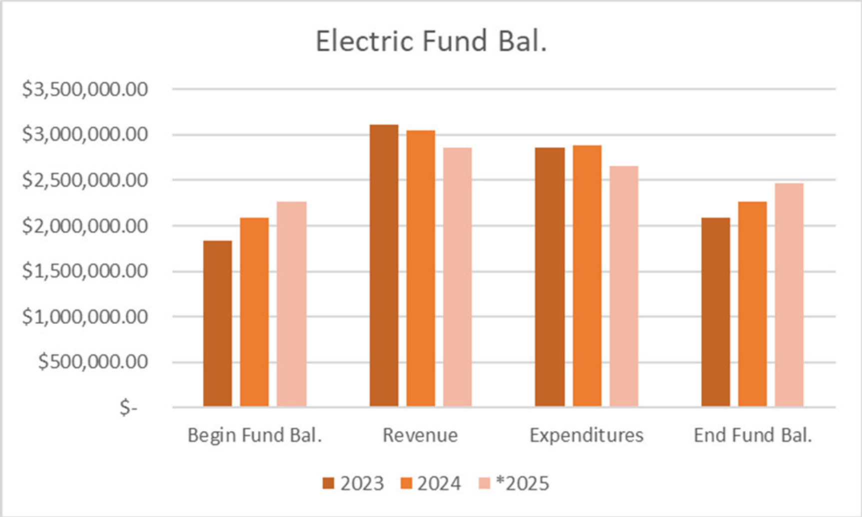


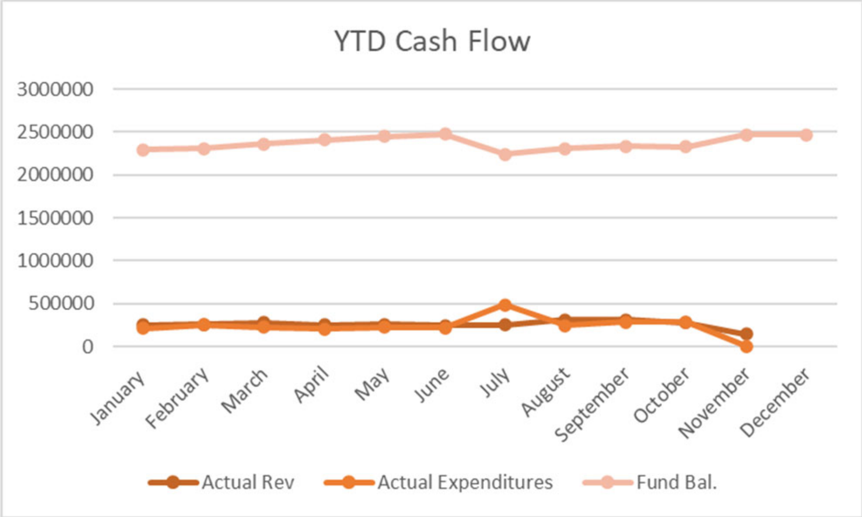
Electric Fund (EF)





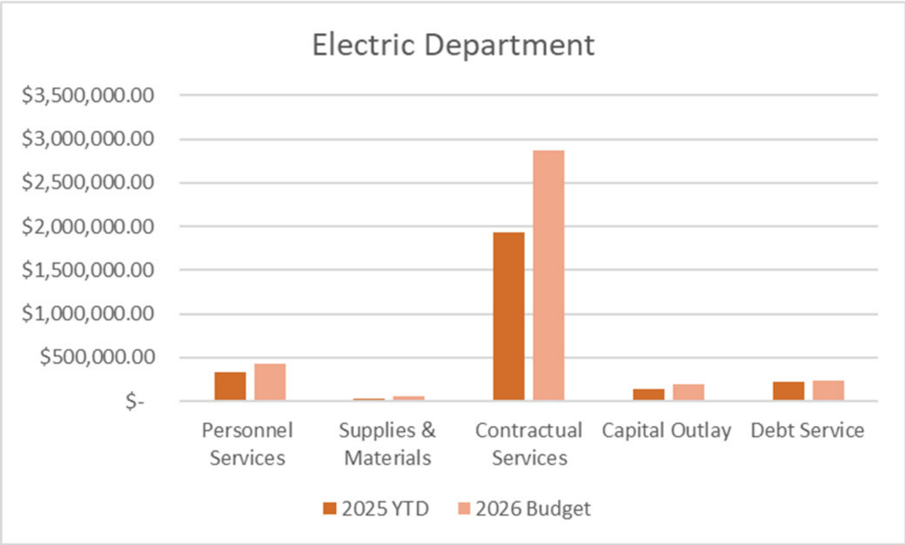
Electric Fund (EF)



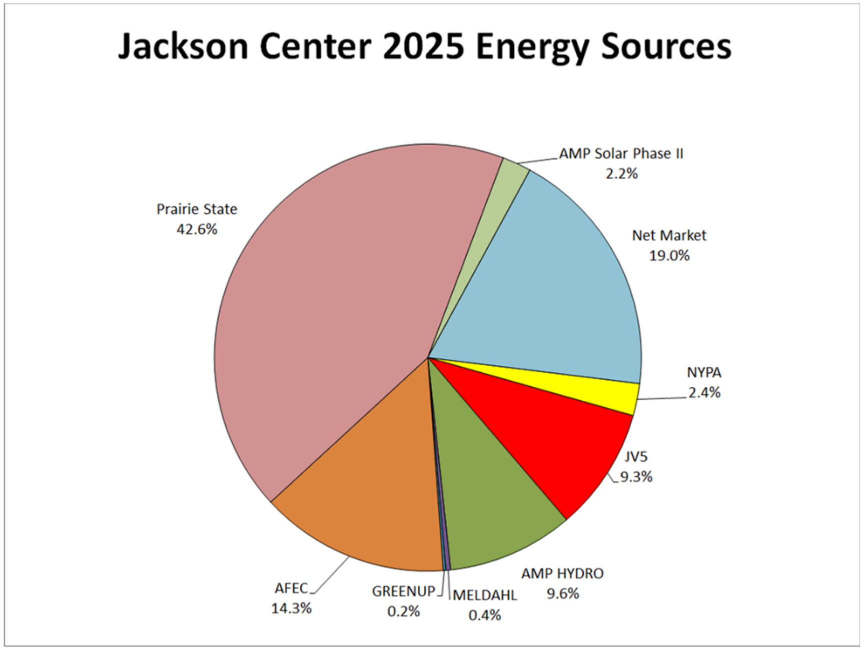


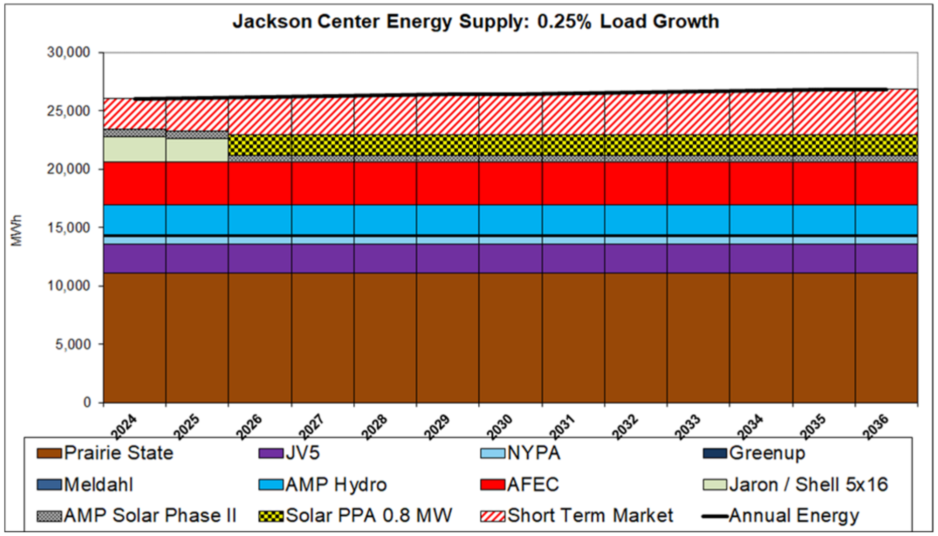
Enterprise Fund: Electric Fund

Adminstration	2025 Actual	2025 Budget	2026 Budget
Personnel Services	$ 129,422.68	$ 172,976.31	$ 161,699.20
Supplies & Materials	$ 1,275.19	$ 3,500.00	$ 3,500.00
Contractual Services	$ 12,450.78	$ 21,265.00	$ 20,555.75
Capital Outlay			$ -
Billing			
Contractual Services	$ 11,176.31	$ 30,379.60	$ 23,182.00
Supplies & Materials	$ 679.56	$ 3,000.00	$ 3,000.00
Capital Outlay			$ -
Generation/Purchase			
Contractual Services	$ 1,843,406.03	$ 2,443,961.00	$ 2,701,331.00
Supply/Purchase			
Personnel Services	$ 197,013.54	$ 261,172.92	$ 266,919.01
Contractual Services	$ 44,269.88	$ 96,360.25	$ 95,610.25
Supplies & Materials	$ 19,182.82	$ 34,000.00	$ 34,000.00
Capital Outlay	$ 42,235.22	$ 57,000.00	$ 57,000.00
Misc/Other			
Contractual Services	$ 21,421.08	$ 33,450.00	$ 33,450.00
Supplies & Materials	$ 7,118.40	$ 18,500.00	$ 18,500.00
Capital Outlay	$ 91,802.75	$ 186,950.00	$ 135,000.00
Debt Service			
Debt Service	$ 220,608.55	$ 243,360.04	$ 243,360.04
Contingencies			
Contingencies			
Electric Operating Total	$ 2,599,827.57	$ 3,548,875.12	$ 3,797,107.25

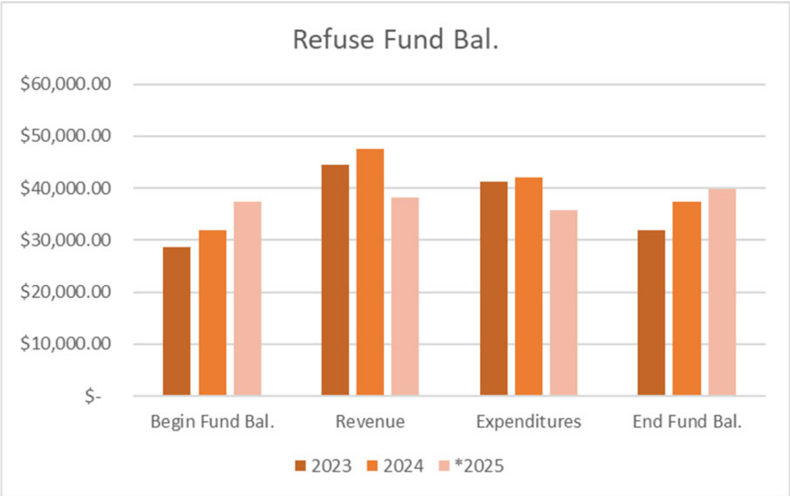


Jackson Center 2025 Energy

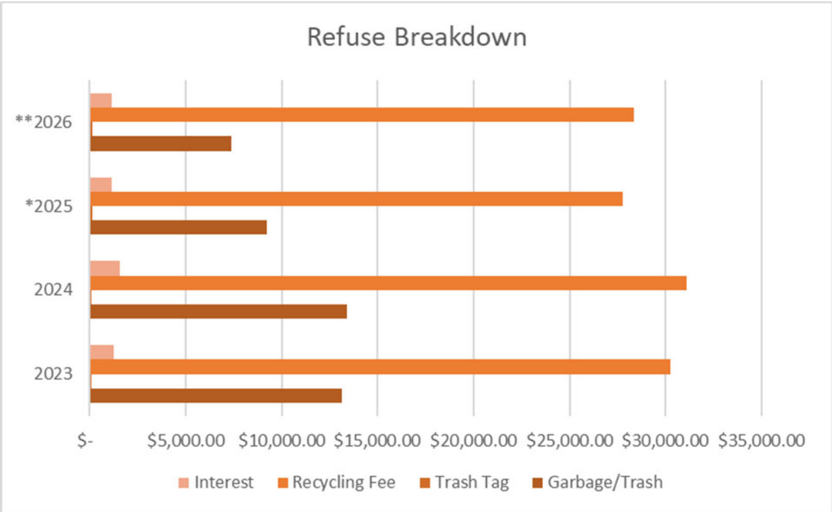




Refuse Fund

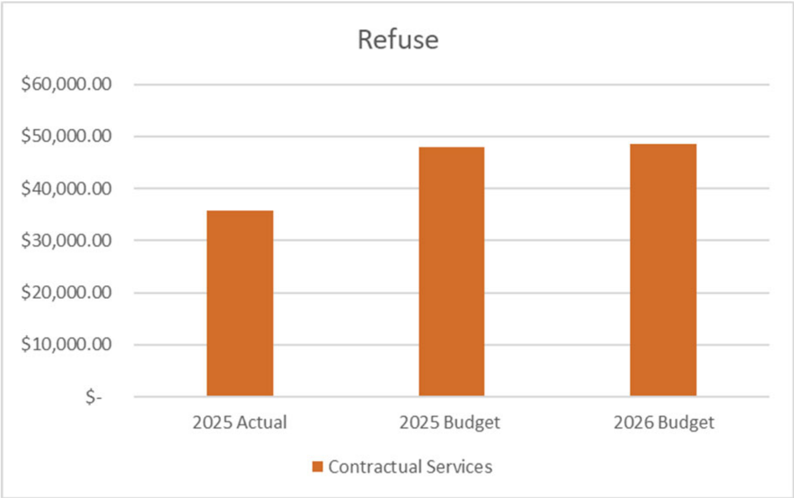


Refuse Fund Bal.
$60,000.00
$50,000.00
$40,000.00
$30,000.00
$20,000.00
$10,000.00
$-
Begin Fund Bal.
Revenue
Expenditures
End Fund Bal.
2023
2024
*2025



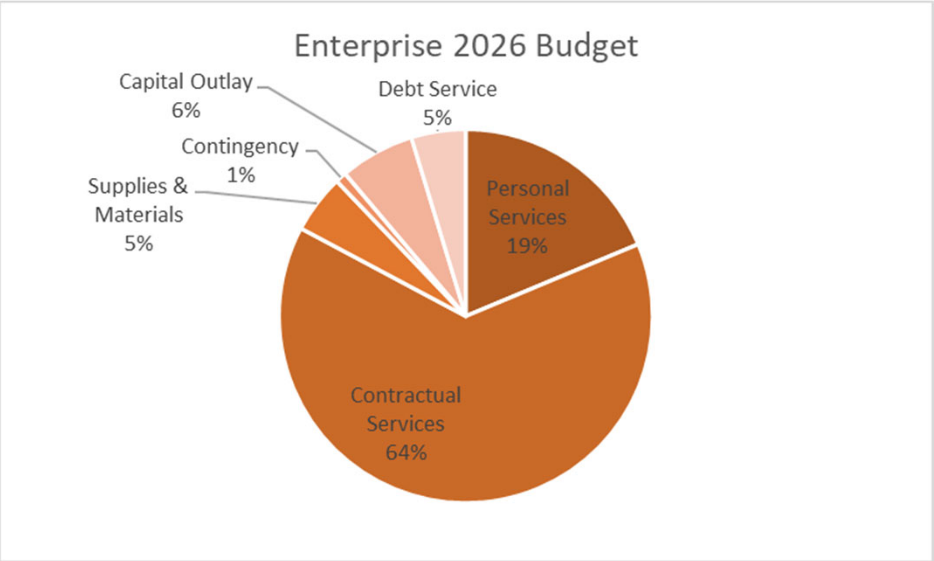
Refuse Breakdown
**2026
*2025
2024
2023
$-
$5,000.00
$10,000.00
$15,000.00
$20,000.00
$25,000.00
$30,000.00
$35,000.00
Interest
Recycling Fee
Trash Tag
Garbage/Trash

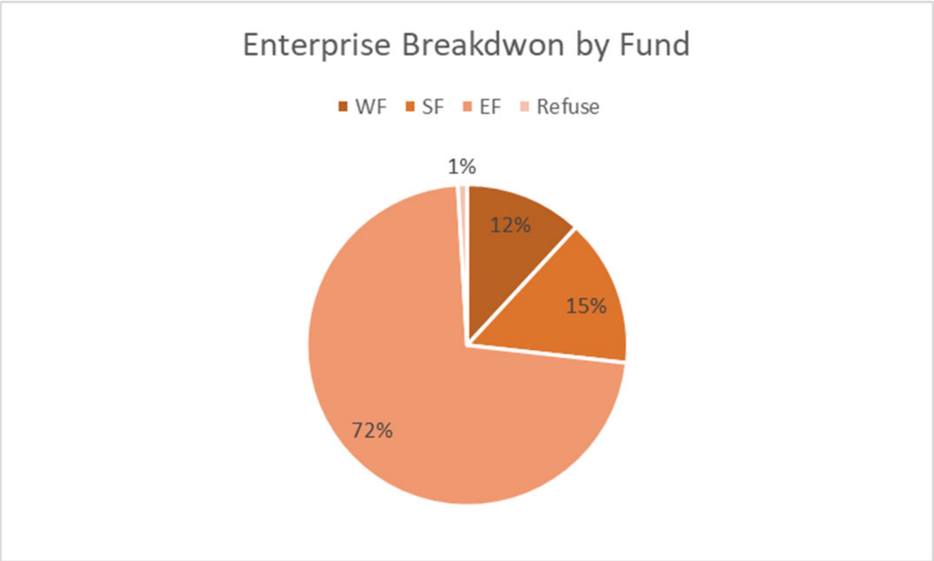
Enterprise Fund: Refuse Fund



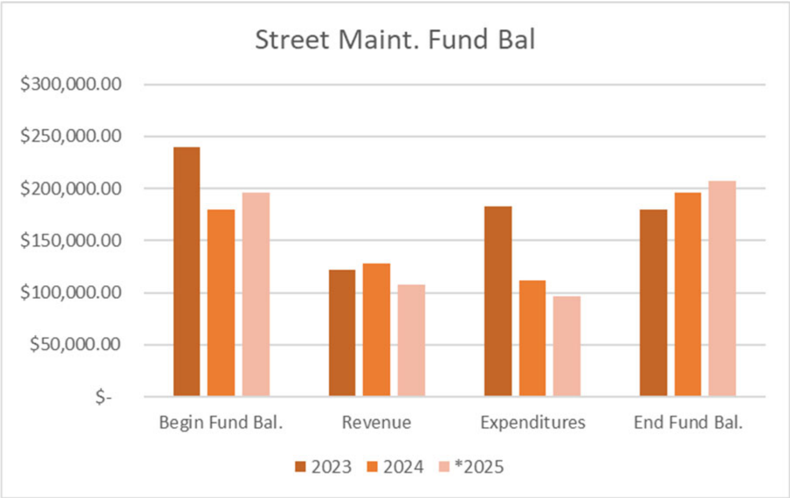
Category	2025 Actual	2025 Budget	2026 Budget
Contractual Services	$ 35,782.00	$ 47,931.00	$ 48,571.00
Total	$ 35,782.00	$ 47,931.00	$ 48,571.00

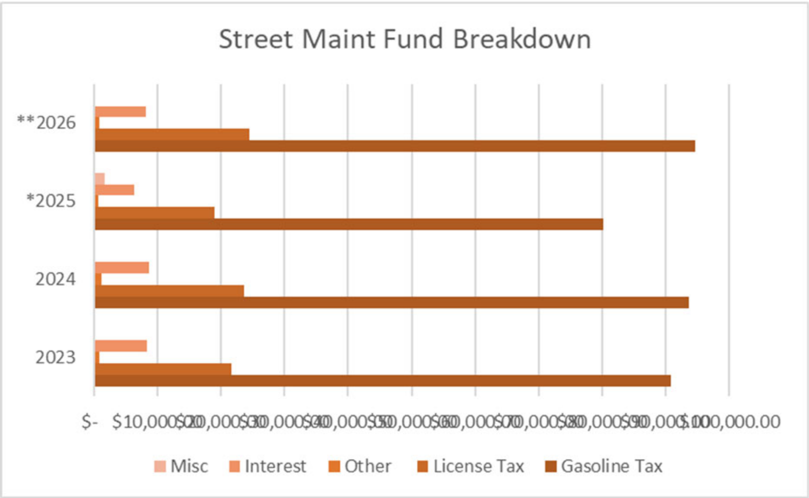
Enterprise Fund Summary



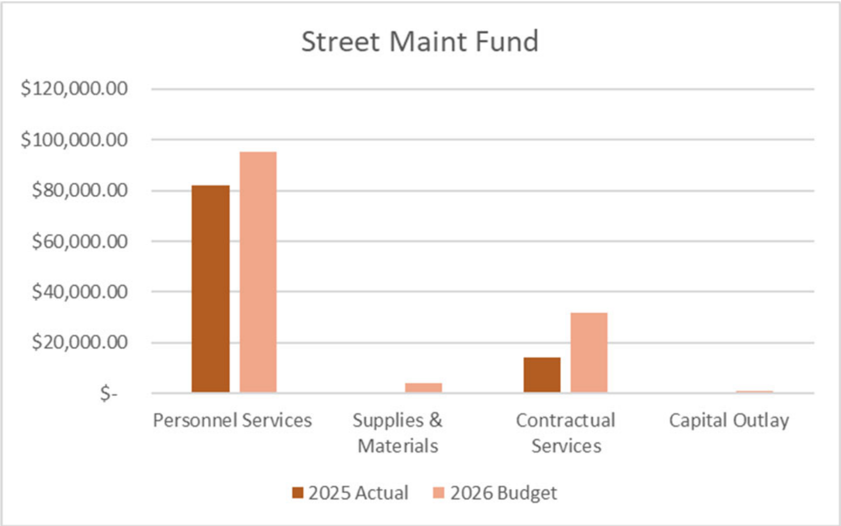


Street & Maint. Fund



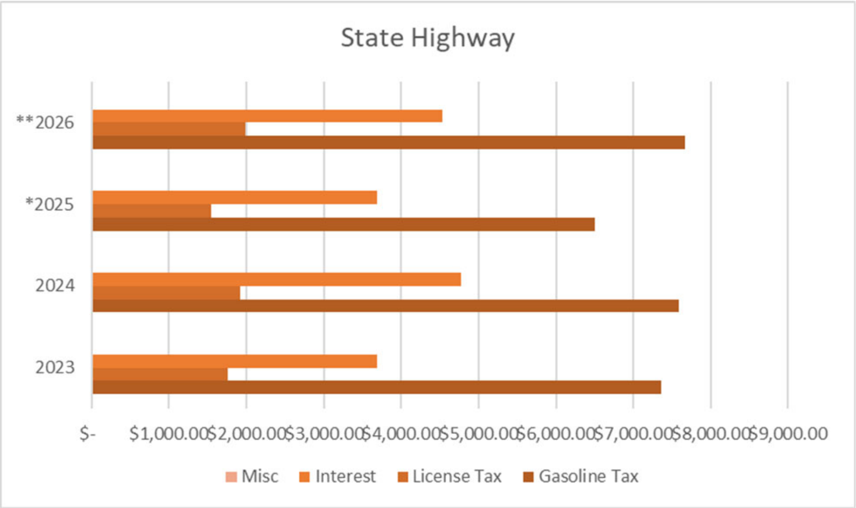


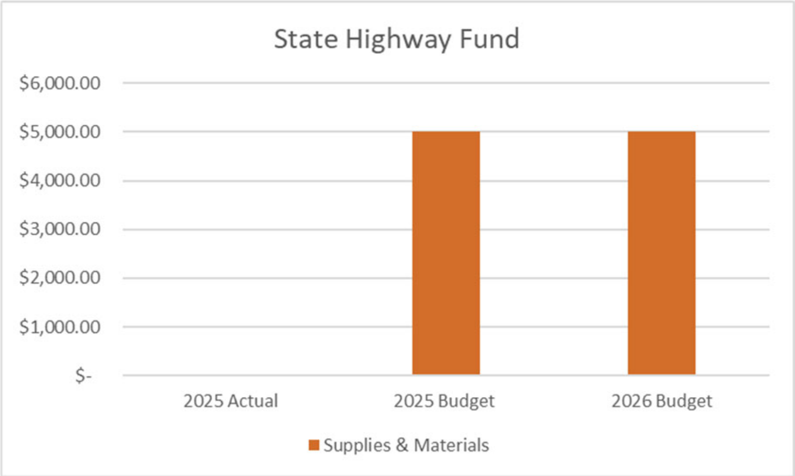
Summary of Appropriations: Street/Construction & Repair



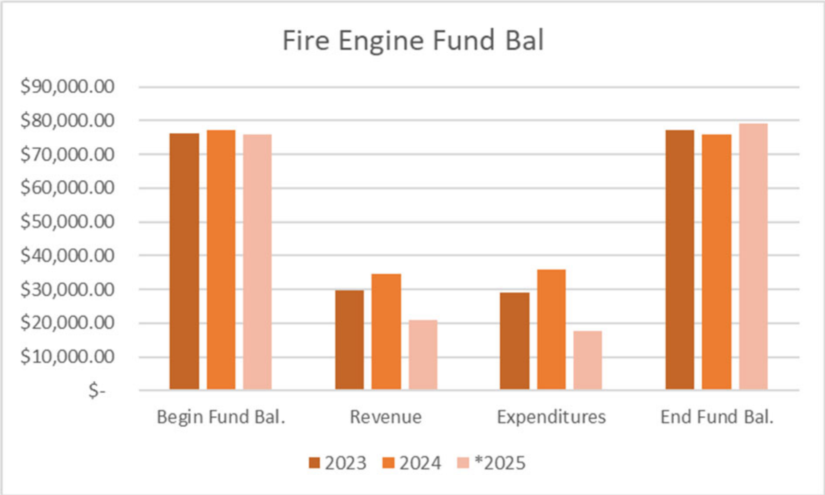
Category	2025 Actual	2025 Budget	2026 Budget
Personnel Services	$ 81,768.21	$ 113,242.95	$ 95,361.19
Supplies & Materials	$ 338.68	$ 1,000.00	$ 4,000.00
Contractual Services	$ 14,398.44	$ 32,281.24	$ 31,900.30
Capital Outlay		$ 1,000.00	$ 1,000.00
Contingency			
Debt Service			
Total	$ 96,505.33	$ 147,524.19	$ 132,261.49

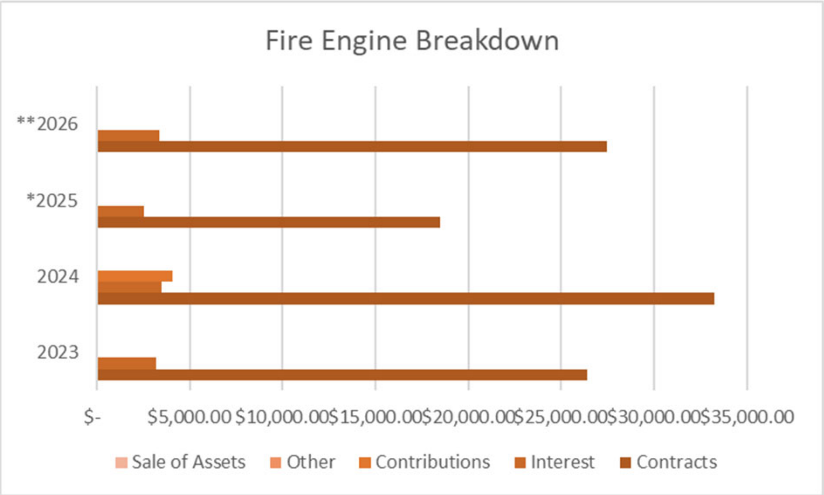
State Highway



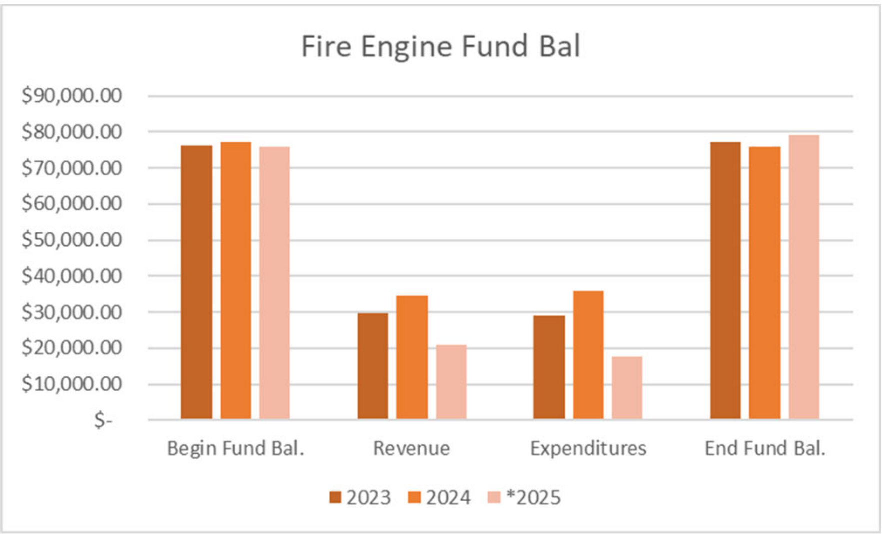


Fire Engine Fund





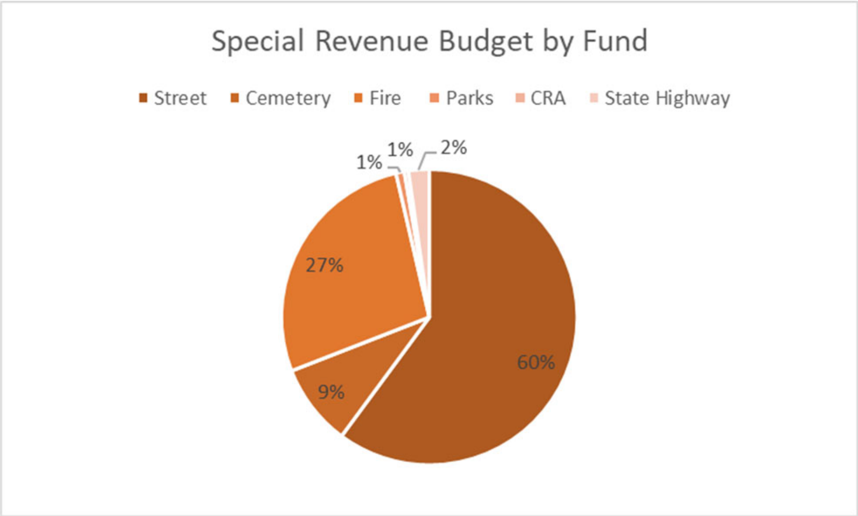
Summary of Appropriations: Fire Equipment Fund

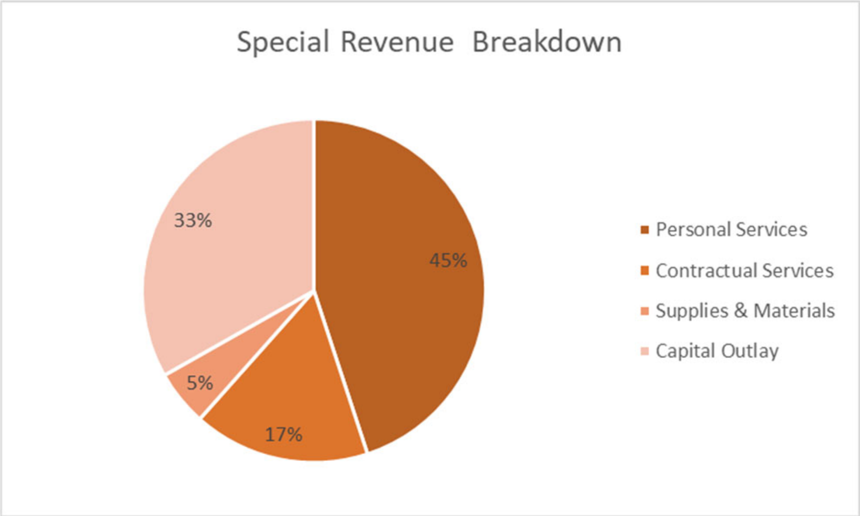


<u>Appropriations 2018-2025</u>

- 2018 Approp- $25,000
- 2019 Approp- $25,000
- 2020 Approp- $62,430
- 2021 Approp- $55,000
- 2022 Approp- $40,000
- 2023 Approp- $60,000
- 2024 Approp- $60,000
- 2025 Approp- $60,000

Special Revenue Fund Summary





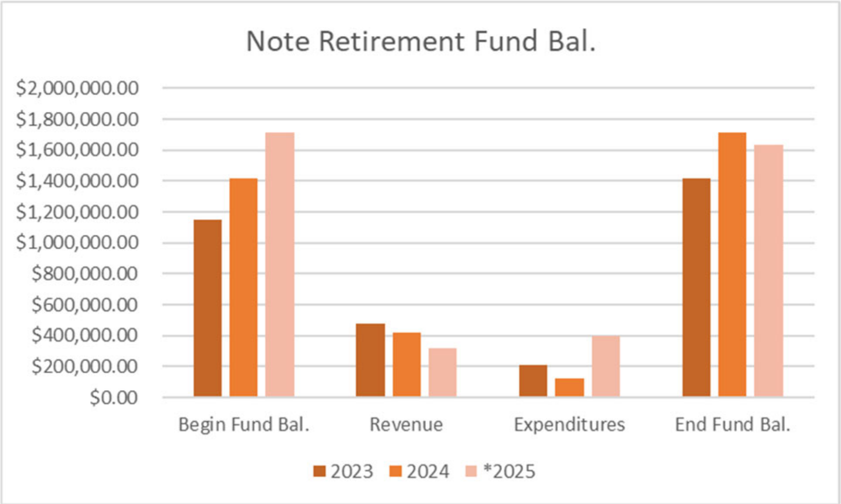
Debt-Service/Note Retirement

Debt-Service (GF)

DEBT SERVICE			
1000-850-710-0000	**Principal (For Service Bldg. Debt - See Also Water, Sewer & Electric Funds Portions)**		
	Principal - Peoples Federal Loan # 326300420 - Service Building Addition (Last Payment 2030)	$	21,929.90
	Principal - Peoples Federal Loan # 326300431 Hudson Lake Land & Detention Pond (Last Payment 2031)	$	80,659.05
	Principal-OPWC CT52T Davis/Linden St Reconstruction (Last Payment 1-2048)	$	16,666.66
	Principal - OPWC CT49V Jackson,College, and Washington (Last Payment 2050)	$	16,666.66
	Principal- CT48Y South Main & East Pike Street Reconstruction (Last Payment 1-2053)	$	17,241.36
	Principal- CM24AA West Pike, Linden, & Ohio Street Reconstruction (Last Payment 1-2055)	$	2,490.12
	Principal - US Bank Swimming Pool Upgrades Loan # 0000000026 (Last Payment 2030)	$	40,373.03
	Principal -Industrial Park Land R-1 RE Acquisition Bond, Series 2022 (Last Payment 2031)	$	100,000.00
	sub-total	**$**	**296,026.78**
	TOTAL PRINCIPAL RETIRED	**$**	**296,026.78**
1000-850-720-0000	**Interest (For Service Bldg. Debt - See Also Water, Sewer & Electric Funds Portions)**		
	Interest - Peoples Federal Loan # 326300420 - Service Building Addition (Last Payment 2030)	$	1,146.53
	Interest- Peoples Federal Loan # 326300431 Hudson Lake Land & Detention Pond (Last Payment 2031)	$	14,255.49
	Interest - US Bank Swimming Pool Upgrades Loan # 0000000026 (Last Payment 2030)	$	4,755.83
	Interest - Industrial Park Land R-1 RE Acquisition Bond, Series 2022 (Last Payment 2031)	$	23,940.00
	sub-total	**$**	**44,097.85**
	TOTAL INTEREST PAYMENT	**$**	**44,097.85**

Note Retirement

NOTE RETIREMENT			
3401-850-710-0311	**Principal - OWDA 7640 WWTP Building/Laboratory**	Pricipal OWDA 7640 WWTP Bldg/Laboratory (Last Pymt.1-2038)	$ 12,515.00
3401-850-710-0320	**Principal - OPWC CM20R WWTP Improvements**	Principal OPWC CM20R WWTP Improvements (Last Pymt.7-2049)	$ 14,521.14
3401-850-710-0330	**Principal - OPWC CM13J Jackson St Water Main**	Principal OPWC CM13J Jackson St Water Main (Last Pymt. 7-2027)	$ 6,700.00
3401-850-710-0350	**Principal - OWDA 9823 WWTP Improvements**	Principal OWDA WWTP Improvements (Last Pymt. 7-2053)	$ 29,553.00
3401-850-710-0360	**Principal - OWDA 5375 Rehab/Replacement WW Collection**	Principal OWDA 5375 Rehab/Replacement WW Collection (Last Pymt. 7-2030)	$ 6,514.54
3401-850-710-0370	**Principal - OPWC CM10P Water Well Installation 5&6**	Principal OPWC CM10P Water Well Installation 5&6 (Last Pymt. 1-2044)	$ 5,266.76
3401-850-710-0390	**Principal- OWDA 7315 Sewer System Updates**	Pricipal OWDA 7315 Sewer Sys Updates (Last Pymt.1-2037)	$ 24,114.47
3401-850-710-0337	**Principal - OWDA 10965 Water Treatment Plant Replacement**	Principal OWDA 10965 Water Treatment Plant Replacement (Last Pymt. 1-2056)	$ 102,790.92
		sub-total	$ 201,975.83
		TOTAL PRINCIPAL RETIRED	**$ 201,975.83**
3401-850-720-0311	**Interest - OWDA 7640 WWTP Building/Laboratory**	Interest OWDA 7640 WWTP Building/Laboratory Interest Rate 3.08% (Last Pymt. 1-2038)	$ 5,407.20
3401-850-720-0350	**Interest - OWDA 9823 WWTP Improvements**	Interest OWDA 9823 WWTP Improvements Interest Rate 1.16% (Last Pymt. 7-2053)	$ 10,949.66
3401-850-720-0390	**Interest - OWDA 7315 Sewer Sys Updates**	Interest OWDA 7315 Sewer Sys Updates Interest Rate 2.53% (Last Pymt. 1-2037)	$ 7,482.51
3401-850-720-0337	**Interest - OWDA 10965 Water Treatment Plant Replacement**	Interest OWDA 10965 Water Treatment Plant Replacement Interest Rate 2% (Last Pymt. 1-2056)	$ 83,019.94

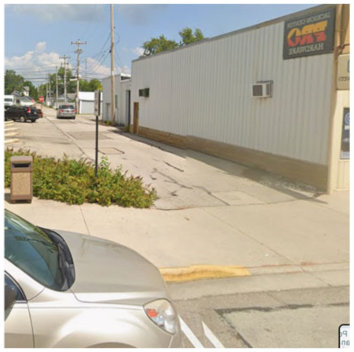


26’ CAPITAL PROJECTS

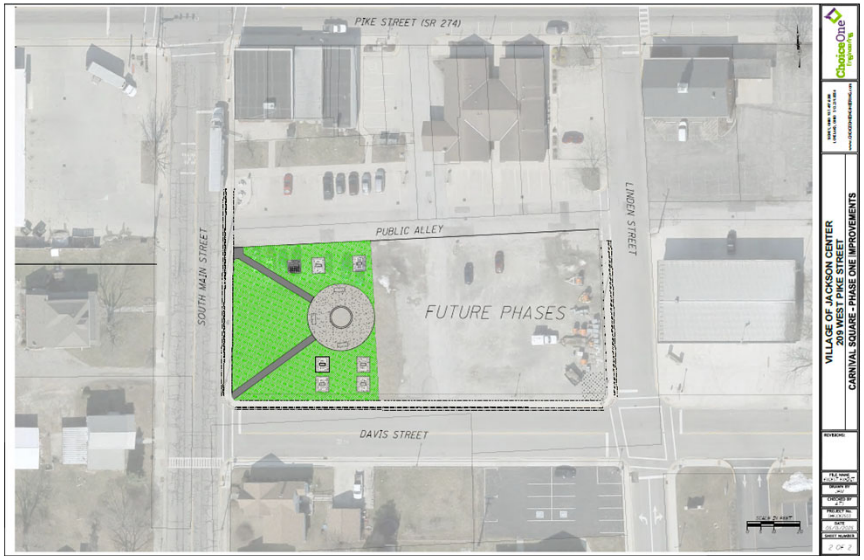
General Fund

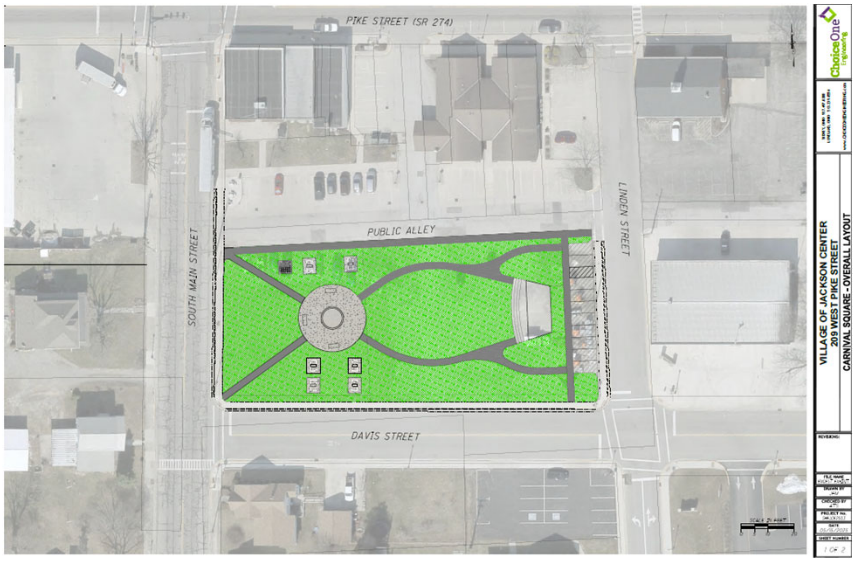
- *Robb Street Reconstruction/Watermain Expansion
- Wally Byam Park Playground Mulch/Landscape Curb
- Reclamite- Leininger Lane Street
- *Carnival Square Phase 1
- Alley Paving/Sealcoating
- Crack Sealing
- Sidewalk/Curb & Gutter Replacement Program
- Catch Basin Repairs/Stormwater Program

*dependent on funding



General Fund Continued “Carnival Sq”





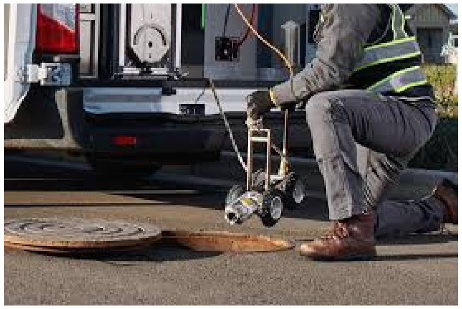
Water Fund

- Water Treatment Plant (New)
- Robb Street Water Meter Replacement
- Water Tower Inspection (Corrpro)
- *Robb Street Watermain Expansion 12” (Note Retirement)

*Project is dependent on funding

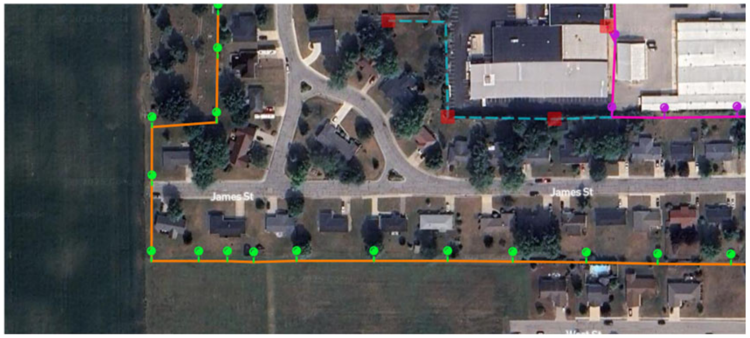
Sewer Fund

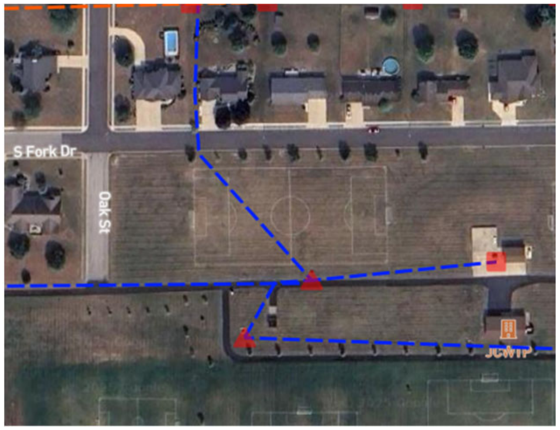
- Manhole lining (continue) Project
- Sewer main CCTV/Cleaning
- Sewer Sludge Dump Truck (Landfill)
- Manhole Adjustments

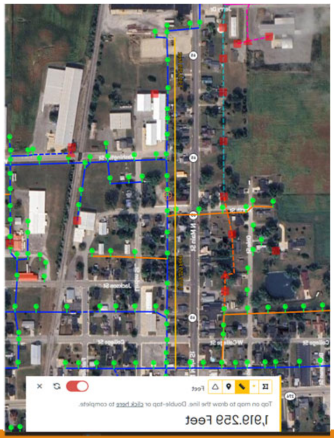


Electric Fund

- Finish James Street Pole Project
- Back 40 underground Primary Replacement
- Transformers- Stock
- #2 CU S.T R.T 65







Budget Changes/Revisions

Increases:

- Baldwin Software-$380
- OSHA Safety Training- $695
- Annual sludge fee's- $105
- IAM GIS- $3,150
- Health Dept. Tax Assessments- $4,858
- Leads- $3,400
- Midnet Media- $1,440
- Civic Plus Social Meida- $3,294.27
- Election Fee Expenses- $2,500
- SOCA Product Dues- $0.50/employee

Budget Changes/Revisions

Increases

- Reliable Business Solutions
- Health Insurance- 10% increase *estimated
- Ohio Risk/Plan- 5% estimated
- Cintas (Uniform) Services- No Change
- Added Phone Stipends for all F.T Employees