Avon Lake Board of Municipal Utilities

WORK SESSION

AGENDA

For

Tuesday

October 20, 2026

5:30 PM

1. Call to Order
2. 2027 Budget Presentation
3. Other/Miscellaneous
4. Adjourn

Avon Lake Regional Water

MEMORANDUM

To: **Board of Municipal Utilities**

From: **Rob Munro**

Subject: **Work Session Agenda Items – October 20, 2026**

Date: **October 16, 2026**

Item 1: **Call to Order**

Item 2: **2027 Budget Presentation** - *WDL*

Business & Financial Coordinator Logan will present the 2027 preliminary budgets for discussion.

Item 3: **Other/Miscellaneous**

Item 4: **Adjourn**

Avon Lake Regional Water
Serving the region, protecting our resource.

2027 Proposed Budget Highlights

(as of Sep 23, 2026)

Revenue:

Utility Rates (per 1,000 gallons)

- **Water Minimum Service Fee Increase from $8.37 to $9.04**
- **Water rates no change**
- **Sewer Minimum Service Fee no change**
- **Sewer rates no change**
- **LORCO customer rate – TBD (currently $8.73, monthly minimum $54.42)**

- **Water Volume projected increase 4.3%**
- **Sewer Volume projected increase 3.1%**

- **Interest Earnings, Assume 3.35%**
- **Miscellaneous Revenue includes the sale of property, $2,500,000**

Expense:

Compensation & Fringe Benefits

- **Incremental headcount increase of four**
  - **Business Development Director**
  - **Senior Professional Engineer**
  - **(2) Infrastructure Technicians**

Bargaining Unit Increase 3%, plus Step Increases
Non-bargaining Employees Average Increase 5%
Healthcare Premiums Increase 7%

Operating Expense

- **Electric Costs Increasing**
- **Residential meter price remains the same, plan to purchase 2,000**
- **Sewer plant sludge removal, price remains the same**

Capital Projects (Fund No. 704 & 724)

- **Completion of Administration Building Expansion**
- **Water Filtration Plant Expansion, Design (HDR)**
- **Acquire Remaining Properties Needed for WFP Expansion (Mayer)**
- **Demolition of Division Road Water Tower**

Avon Lake Regional Water

Serving the region,
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2027 Proposed Budget Highlights – Page 2

(as of Sep 23, 2026)

- **Demolition of houses west of WFP, for expansion of WFP**
- **Sewer Plant Digester Rehabilitation, OWDA Loan**
- **ETL Projects; upsizing ETL1, Suction Line, OWDA Loan(s)**
- **2027 Water Bundle Project, OWDA Loan**

Debt Service

- **OWDA Loan No. 10639 – WFP Improvements – Begins July 1, 2027**
- **OWDA Loan No. 11419 – Water Bundle Project – Begins January 1, 2029**
- **OWDA Loan No. 11855 – Administration Building – Begins January 1, 2029**
- **Total 2027 Debt Service $8,543,296**

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Avon Lake Regional Water			*Estimated*							
2027 Preliminary Budget			Unencumbered						Unencumbered	
23-Sep-26			Fund Balance		Fund		Fund		Fund Balance	Net Change In
Fund Description	Fund No.		Beg of Year	Revenues	Transfers In	Expenses	Transfers Out		End of Year	Fund Balance
Water Filtration Plant Fund	701		7,038,044	11,151,298	-	11,323,603	3,851,900		3,013,839	(4,024,205)
West Ridge Interconnect	702		847,508	36,832	18,968	63,920	-		839,388	(8,120)
ETL 1 Fund	703		916,928	8,852,096	125,000	9,102,405	-		791,619	(125,309)
Waterworks Construction	704		81,263	9,068,855	1,250,000	10,612,005	-		(211,887)	(293,150)
Water Surplus Fund	705		129,998	3,805	-	-	-		133,803	3,805
Water Debt Service Fund	706		420,361	-	3,700,000	3,728,166	-		392,195	(28,166)
Water Debt Service Reserve Fund	707		1,506,712	45,664	-	-	-		1,552,376	45,664
PFAS Class Action Lawsuit Settlement Fund	708		158,023	4,566	-	-	-		162,589	4,566
Water Impact Fee Fund	710		2,706,413	402,745	-	-	1,000,000		2,109,158	(597,255)
Sewer Treatment Fund	721		5,147,492	6,690,392	826,900	4,845,613	1,630,580		6,188,591	1,041,099
Sewer Collection Fund	722		368,446	4,299,786	140,294	3,741,709	1,602,000		(535,183)	(903,629)
Water Distribution Fund	723		1,815,554	5,844,582	-	4,977,197	943,968		1,738,971	(76,583)
Wastewater Construction Fund	724		623,913	5,344,516	700,000	5,933,100	-		735,329	111,416
Trunk Wastewater Fund	725		4,434,053	466,186	-	-	450,000		4,450,239	16,186
Wastewater Debt Service Fund	727		52,159	-	4,751,745	4,752,500	-		51,404	(755)
Wastewater Replacement Reserve Fund	728		201,799	6,089	-	-	-		207,888	6,089
LORCO Custodial Account Fund	749		118,838	1,750,000	-	287,210	1,791,294		(209,666)	(328,504)
WWC ETL 2 Fund	761		45,374	1,522	-	-	-		46,896	1,522
ETL 2 Fund	762		5,691,417	10,382,269	-	9,736,321	125,000		6,212,365	520,948
Lateral Loan Fund	765		1,717,427	154,470	-	-	118,165		1,753,732	36,305
Totals			34,021,721	64,505,673	11,512,907	69,103,749	11,512,907		29,423,645	(4,598,076)
Total Encumbrances			450,000						450,000	-
Total Fund Balance before Encumbrances			34,471,721						29,873,645	
Major Water Funds			8,853,598	16,995,880	-	16,300,800	4,795,868		4,752,810	(4,100,788)
Major Sewer Funds			5,515,938	10,990,178	967,194	8,587,322	3,232,580		5,653,408	137,470
Construction Funds			8,047,440	15,288,391	1,950,000	16,545,105	1,450,000		7,290,726	(756,714)
(704, 710, 724, 725, 728)										
Debt Service Funds			3,696,659	200,134	8,451,745	8,480,666	118,165		3,749,707	53,048
(706, 707, 727, 765)										

Avon Lake Regional Water								
2026 Budget - All Funds								
23-Sep-26								
		Preliminary Budget	Budget	Actual	Actual	Actual		'27 vs '26
Revenues		2027	2026	2025	2024	2023		
(excluding fund transfers)								
Utiltiy Billing Revenue		23,954,486	23,315,000	22,460,099	20,470,568	19,647,233		2.7%
Intetrest Income		944,936	905,365	1,067,460	838,195	365,031		4.4%
OWDA Reimbursements		20,113,620	34,196,274	16,430,993	4,374,580	1,122,705		-41.2%
All Other Revenue		19,492,631	15,468,582	14,525,764	14,685,029	12,922,602		26.0%
Total Revenue		64,505,673	73,885,221	54,484,316	40,368,372	34,057,570		-12.7%
Expenses								
(excluding fund transfers)								
Compensation		8,450,474	8,029,053	6,182,238	5,784,014	5,121,772		5.2%
Operating Expense/Capital Projects		28,196,359	26,745,594	18,111,444	8,980,837	16,533,236		5.4%
OWDA Projects		20,113,620	34,196,274	16,430,993	4,374,580	1,122,705		-41.2%
Debt Service		8,543,296	7,627,670	8,059,610	8,461,673	8,392,723		12.0%
Land Acquisition		3,800,000	1,100,000	522,376	4,073,786	1,553,000		245.5%
Total Expense		69,103,749	77,698,591	49,306,661	31,674,890	32,723,436		-11.1%
Change In Fund Balance		(4,598,076)	(3,813,370)	5,177,655	8,693,482	1,334,134		
Revenues w/o OWDA		44,392,053	39,688,947	38,053,323	35,993,792	32,934,866		11.8%
Expenses w/o OWDA		48,990,129	43,502,317	32,875,668	27,300,310	31,600,731		12.6%

Avon Lake Regional Water
2026 Budget - Major Funds
23-Sep-26

Major Fund Revenues	Preliminary Budget 2027	Budget 2026	Actual 2025	Actual 2024	Actual 2023	'27 vs '26
Fund No. 701	11,151,298	9,681,080	9,053,702	7,746,083	7,029,413	15.2%
Fund No. 723	5,844,582	5,537,363	6,736,501	6,233,305	5,662,296	5.5%
- Total Water	16,995,880	15,218,443	15,790,203	13,979,388	12,691,709	11.7%
Fund No. 721	7,517,292	6,022,520	5,480,480	4,440,000	4,240,288	24.8%
Fund No. 722	4,440,080	4,521,294	4,284,497	4,349,207	4,180,393	-1.8%
- Total Sewer	11,957,372	10,543,814	9,764,977	8,789,207	8,420,681	13.4%
Total Revenue	28,953,252	25,762,257	25,555,180	22,768,595	21,112,390	12.4%
	12.4%	0.8%	12.2%	7.8%		
Less Interest	(506,113)	(343,577)	(597,771)	(432,446)	-	
Total Revenue after Interest	28,447,139	25,418,680	24,957,409	22,336,149	21,112,390	11.9%
Less Proposed Sale of Property	(2,500,000)					
Total Revenue after Proposed Sale of Property	25,947,139	25,418,680	24,957,409	22,336,149	21,112,390	2.1%

Major Fund Expenses	Preliminary Budget 2027	Budget 2026	Actual 2025	Actual 2024	Actual 2023	'27 vs '26
Fund No. 701						
- Compensation	2,461,517	2,278,385	1,699,450	1,540,191	1,018,462	8.0%
- Operating Expense	5,062,086	4,558,842	3,181,891	3,626,151	3,573,429	11.0%
- Land Acquisition	3,800,000	1,100,000	-	-	-	245.5%
- Fund Transfers	3,851,900	2,952,900	3,310,091	3,090,747	3,143,486	30.4%
Total Fund No. 701	15,175,503	10,890,127	8,191,432	8,257,089	7,735,377	39.4%

Avon Lake Regional Water
2026 Budget - Major Funds
23-Sep-26

Fund No. 723						
- Compensation	1,870,599	1,813,884	1,305,078	1,106,233	1,428,974	3.1%
- Operating Expense	3,106,598	2,738,063	1,710,543	1,477,898	1,662,953	13.5%
- Land Acquisition	-	-	263,774	2,244,153	1,553,000	0.0%
- Fund Transfers	943,968	956,536	968,201	862,189	892,822	-1.3%
Total Fund No. 723	5,921,165	5,508,483	4,247,596	5,690,473	5,537,749	7.5%
Fund No. 721						
- Compensation	2,112,322	1,986,895	1,760,198	1,560,188	1,162,552	6.3%
- Operating Expense	2,733,291	2,560,101	1,948,234	1,478,129	1,538,053	6.8%
- Land Acquisition	-	-	-	-	-	0.0%
- Fund Transfers	1,630,580	1,630,580	1,630,962	1,629,694	1,629,694	0.0%
Total Fund No. 721	6,476,193	6,177,576	5,339,394	4,668,011	4,330,299	4.8%
Fund No. 722						
- Compensation	2,006,036	1,939,938	1,417,511	1,259,518	1,535,655	3.4%
- Operating Expense	1,735,673	1,399,883	667,502	655,255	952,399	24.0%
- Land Acquisition	-	-	258,602	1,829,633	-	0.0%
- Fund Transfers	1,602,000	1,602,000	1,614,635	1,606,800	1,546,179	0.0%
Total Fund No. 722	5,343,709	4,941,821	3,958,250	5,351,206	4,034,233	8.1%
Total Expense - Major Funds	32,916,570	27,518,007	21,736,672	23,966,779	21,637,658	19.6%

WATER FILTRATION PLANT BUDGET - FUND 701											
Account #	Description	Actual 2023	Actual 2024	Actual 2025	Thru June 2026	Budget 2026	Budget 2027 (preliminary)	2027 Budget Notes	Budget 2027 vs Budget 2026 (K - J)		
701.180.000-51102	Salaries - Plant	$ 632,513	$ 671,343	$ 1,045,664	$ 561,643	$ 935,000	$ 1,035,640	11 employees	$	100,640	10.8%
701.180.000-51102	Salaries - Allocated	$ -	$ 294,197	$ -	$ -	$ 475,000	$ 504,949	Allocation from Administrative, Customer Service & Engineering	$	29,949	6.3%
			$ -						$	-	
701.180.000-51105	Part Time Wages	$ -	$ -	$ 26,991	$ 17,139	$ 32,500	$ 32,390	ALRW Board, other PT	$	(110)	-0.3%
701.180.000-51106	Overtime Wages		$ -	$ 37,554	$ -	$ 15,000	$ -		$	(15,000)	-100.0%
701.180.000-51106.101	Overtime Wages - WFP	$ 83,944	$ 40,510	$ 32,007	$ 13,770	$ 37,000	$ 45,000	Reducing as staff increases	$	8,000	21.6%
701.180.000-51106.103	Overtime Wages - Administration	$ -	$ -	$ -	$ 2,359	$ 7,500	$ 15,000		$	7,500	
701.180.000-51106.104	Overtime Wages - Construction	$ -	$ -	$ -	$ 1,519	$ 7,000	$ 7,500		$	500	7.1%
701.180.000-51106.105	Overtime Wages - Office	$ -	$ -	$ -	$ 2,795	$ 8,500	$ 7,500		$	(1,000)	-11.8%
701.180.000-52115	Employee Time Buy Back	$ 39,247	$ 42,450	$ 59,025	$ 22,297	$ 95,000	$ 95,000	Buyout for sick, vacation and personal time	$	-	0.0%
701.180.000-52126	Safety Shoe Allowance	$ 1,500	$ 1,750	$ 2,250	$ 2,500	$ 2,875	$ 2,875	Per union contract	$	-	0.0%
701.180.000-52127	CDL Allowance	$ 500	$ 850	$ 1,063	$ -	$ 1,013	$ 1,200	Per union contract	$	188	18.5%
701.180.000-52201	Workers Compensation	$ 9,189	$ 8,602	$ 17,670	$ 12,135	$ 19,300	$ 13,350	City Hall Manages	$	(5,950)	-30.8%
701.180.000-52202	Unemployment	$ -	$ -	$ 2,768	$ -	$ 3,000	$ 3,000		$	-	0.0%
701.180.000-52203	Hospitalization	$ 137,245	$ 306,864	$ 280,295	$ 161,885	$ 360,300	$ 385,520	7% increase for 2027	$	25,221	7.0%
701.180.000-52204	Group Life Insurance	$ 1,339	$ 1,500	$ 2,738	$ 1,620	$ 2,750	$ 3,300	$18 per employee per month	$	550	20.0%
701.180.000-52208	Longevity	$ 2,300	$ 2,500	$ 5,004	$ -	$ 2,900	$ 6,050	Paid in October - per "longevity schedule"	$	3,150	108.6%
701.180.000-52209	OPERS Employer Share	$ 98,413	$ 147,140	$ 165,835	$ 87,156	$ 246,373	$ 272,948	Salaries + Part Time Wages + Overtime Wages x 14% employer share.	$	26,575	10.8%
701.180.000-52212	Medicare	$ 10,872	$ 15,240	$ 17,487	$ 9,128	$ 24,637	$ 27,295	Salaries + Part Time Wages + Overtime Wages x 1.45% (Medicare employer rate).	$	2,658	10.8%
701.180.000-52500	Education Allowance	$ 1,400	$ 7,246	$ 1,350	$ 2,738	$ 2,738	$ 3,000		$	263	9.6%
	PERSONNEL TOTAL	**$ 1,018,462**	**$ 1,540,191**	**$ 1,697,701**	**$ 898,683**	**$ 2,278,385**	**$ 2,461,517**		$	183,133	8.0%
701.180.000-53206	Employment Physicals/Background Checks	$ 641	$ 495	$ 869	$ 268	$ 2,000	$ 1,000		$	(1,000)	-50.0%
701.180.000-53226	Uniform/Clothing & Laundry	$ 9,562	$ 3,288	$ 1,626	$ 426	$ 10,500	$ 5,000	New/replacement employer-provided apparel. Formerly acct. no. 52226	$	(5,500)	-52.4%
701.180.000-53500	Education, Training & Mileage	$ 3,285	$ 12,112	$ 13,861	$ 11,270	$ 21,000	$ 24,000	Reimbursements, travel, etc.	$	3,000	14.3%
701.180.000-53602	Office Supplies	$ 24,668	$ 17,394	$ 28,990	$ 11,225	$ 30,000	$ 30,000		$	-	0.0%
701.180.000-53604	Gasoline and Oil	$ 2,328	$ 1,907	$ 8,915	$ -	$ 10,000	$ 10,000		$	-	0.0%
701.180.000-53607	Equipment Maintenance	$ 71,646	$ 75,219	$ 187,163	$ 73,141	$ 225,000	$ 200,000	Filter sweep parts, raw water pump rebuild and motor service.	$	(25,000)	-11.1%
701.180.000-53611	Operating Supplies	$ 1,277,461	$ 1,235,701	$ 1,250,369	$ 637,541	$ 1,400,000	$ 1,500,000	Alum, sodium hypochlorite, Carbon, Lime, etc.	$	100,000	7.1%
701.180.000-53611 - S	Operating Supplies	$ -	$ -	$ -	$ -	$ -	$ -	Savings, process and plant improvements - TBD - 2028, possibly late 2027	$	-	0.0%
701.180.000-53612	Repair and Maintenance Supplies/Services	$ -	$ -	$ 28,296	$ 12,451	$ 25,000	$ 25,000		$	-	0.0%
701.180.000-53612.001	Repair and Maintenance Supplies/Services-WFP	$ 164,405	$ 68,854	$ 73,353	$ 4,754	$ 125,000	$ 100,000	replacement motors, replacement gate openers, self-cleaning for settled turbidity, salt spreader, sweep caps & nozzles,	$	(25,000)	-20.0%
								new covers to replace basin "dog houses", rebuild Raw # 8	$	-	
701.180.000-53613	Lab Supplies & Lab Work	$ 106,621	$ 112,607	$ 120,294	$ 43,242	$ 125,000	$ 135,000	Lab oven	$	10,000	8.0%
701.180.000-53701	Contractual Services	$ 10,508	$ 14,900	$ 64,917	$ 43,655	$ 50,000	$ 75,000	Hach Service Contract, Badger, TMS	$	25,000	50.0%
701.180.000-53701.001	Contractual Services-Operating Leases	$ 2,023	$ 3,819	$ 5,341	$ 1,231	$ 5,000	$ 5,000	Xerox copier leases, postage meter lease	$	-	0.0%
701.180.000-53701.002	Contractual Services-Other	$ 8,403	$ 8,383	$ 68,913	$ 48,821	$ 75,000	$ 100,000	Brakey Energy, leak detection, mat service, uniform service	$	25,000	33.3%
701.180.000-53701	Contractual Services-Centennial	$ -	$ -	$ -	$ -	$ 25,000	$ 5,000		$	(20,000)	-80.0%
701.180.000-53701.009	Contractual Services-City Hall Allocation	$ -	$ -	$ -	$ -	$ 37,500	$ 31,250	$125,000 total; administrative allocation	$	(6,250)	-16.7%
701.180.000-53702.001	Utility - Gas Service - WFP	$ 11,289	$ 8,784	$ 9,969	$ 14,579	$ 20,000	$ 30,000		$	10,000	50.0%
701.180.000-53702.002	Utility - Gas Service - Buildings	$ -	$ -	$ 8,575	$ 5,687	$ 15,000	$ 15,000		$	-	0.0%
701.180.000-53703.001	Utility - Electric Service - WFP	$ 507,953	$ 531,448	$ 494,553	$ 613,332	$ 900,000	$ 1,600,000	33370 Lake Road; 30% increase over expected 2026	$	700,000	77.8%
701.180.000-53703.002	Utility - Electric Service - Buildings	$ 373,538	$ 338,026	$ 456,686	$ 279,228	$ 450,000	$ 726,000	Primarily 33385 Lake Road; 30% increase over expected 2026	$	276,000	61.3%
701.180.000-53704	Utility - Water	$ -	$ -	$ 8,840	$ 3,543	$ 9,000	$ 9,000	Purcahses off of ETL Line	$	-	0.0%
701.180.000-53705	Communications	$ 4,591	$ 6,384	$ 6,948	$ 4,489	$ 18,000	$ 15,000	Phone service, cell phone service etc., ATT	$	(3,000)	-16.7%
701.180.000-53706	Real Estate Taxes	$ -	$ -	$ 25,233	$ 14,008	$ 20,000	$ 57,500	720 Moore, Schibley Solvents, Johnny's (does not include Nick Mayer property)	$	37,500	187.5%
701.180.000-53707	Equipment Maintenance (Mobile)	$ -	$ -	$ 556	$ 299	$ 1,500	$ 2,000		$	500	33.3%
701.180.000-53708	Maintenance of Building Facilities	$ 17,688	$ 9,450	$ 1,175	$ 1,484	$ 7,000	$ 7,000	Sandblast cabinet	$	-	0.0%
701.180.000-53708.001	Maintenance of Building Facilities - WFP	$ 5,682	$ 43,933	$ 51,754	$ 10,620	$ 70,000	$ 75,000	Remodel breakroom/kitchen, laboratory flashing, mini-lab remodel., replace dead trees, blacktop	$	5,000	7.1%
701.180.000-53708.003	Maintenance of Building Facilities - Other	$ 1,379	$ -	$ 3,420	$ 633	$ 3,000	$ 3,000	Miscellaneous	$	-	0.0%
701.180.000-53710	Insurance Premiums	$ 48,202	$ 59,409	$ 75,719	$ 89	$ 71,342	$ 76,336	General liability, property coverage (7%)	$	4,994	7.0%
701.180.000-53804	Equipment Purchases	$ -	$ -	$ 2,547	$ 23,705	$ 25,000	$ 25,000		$	-	0.0%
701.180.000-53804.001	Equipment Purchases - Electronic/Computer	$ 1,331	$ 1,326	$ 15,060	$ 1,175	$ 15,000	$ 25,000		$	10,000	66.7%
701.180.000-53804.002	Equipment Purchases - Office Equipment	$ -	$ -	$ 322	$ -	$ 2,000	$ 2,000		$	-	0.0%
701.180.000-53804.003	Equipment Purchases - Leases	$ -	$ -	$ 24,855	$ 9,983	$ 30,000	$ 30,000	Enterprise	$	-	0.0%
701.180.000-53804.004	Equipment Purchases - Vehicles	$ -	$ -	$ -	$ -	$ -	$ -		$	-	
701.180.000-53806	Engineering/Architectural Fees	$ 93,349	$ 245,812	$ 126,170	$ 11,919	$ 150,000	$ 75,000	TBD	$	(75,000)	-50.0%

WATER FILTRATION PLANT BUDGET - FUND 701											
Account #	Description	Actual 2023	Actual 2024	Actual 2025	Thru June 2026	Budget 2026	Budget 2027	2027 Budget Notes	Budget 2027 vs Budget 2026		
701.180.000-53901	Refunds & Reimbursements	$ -	$ -	$ 4,030	$ 379	$ 10,000	$ 5,000		$ (5,000)	-50.0%	
701.180.000-53907	Bank Fees - Legal Fees	$ -	$ -	$ -	$ -	$ 1,000	$ 2,000		$ 1,000	100.0%	
701.180.000-53907.001	Bank Fees	$ -	$ -	$ -	$ -	$ -	$ -		$ -		
701.180.000-53907.002	Legal Fees - General	$ -	$ -	$ 14,322	$ 26,929	$ 41,060	$ 25,000		$ (16,060)	-39.1%	
701.180.000-53907.003	Legal Fees - Real Estate	$ -	$ -	$ -	$ -	$ 1,440	$ 10,000		$ 8,560	594.4%	
701.180.000-55008	Capital-Land & Land Improvements	$ -	$ -	$ -	$ 888,581	$ 2,725,000	$ 3,800,000	Nick Mayer	$ 1,075,000	39.4%	
701.180.000-59600	Transfer tp Unclaimed Funds	$ -	$ -	$ 3,456	$ 28	$ 1,000	$ 1,000	Finance Dept	$ -	0.0%	
701.180.000-59701	Transfer to Water Construction Fund	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	Building fund balance for future projects.	$ -	0.0%	
701.180.000-59703	Transfer to Sewer Fund (sludge treatment)	$ 826,875	$ 826,900	$ 826,900	$ -	$ 826,900	$ 826,900	Alum residuals treatment	$ -	0.0%	
701.180.000-59704	Transfer to Water Debt Service Fund	$ 2,893,486	$ 2,840,747	$ 2,229,735	$ 1,875,000	$ 1,875,000	$ 2,775,000	See Fund No 706, Debt Service; includes OWDA Loan No. 10639 - plant improvements, 1/2 year	$ 900,000	48.0%	
701.180.000-59711	Transfer to West Ridge Interconnect Fund	$ -	$ -			$ -			$ -		
	OTHER TOTAL	**$ 6,716,915**	**$ 6,716,898**	**$ 6,493,731**	**$ 4,923,718**	**$ 9,704,242**	**$ 12,713,986**		$ 3,009,744	31.0%	
	TOTALS	**$ 7,735,377**	**$ 8,257,089**	**$ 8,191,432**	**$ 5,836,829**	**$ 11,982,627**	**$ 15,175,503**		$ 3,192,877	26.6%	
ESTIMATED REVENUE											
701.000.000-47305	Refund/Reimbursements	$ -	$ -	$ 436	$ -	$ -	$ -				
701.000.000-47508	City of North Ridgeville	$ -	$ -	$ -	$ -	$ -	$ -				
701.000.000-47511	City of Avon	$ -	$ -	$ -	$ -	$ -	$ -				
701.000.000-47512	Utility On/Off Fees	$ -	$ -	$ 394	$ 390	$ -	$ -				
701.000.000-47513	Utility MOR Funds	$ -	$ -	$ 9,558	$ -	$ -	$ -				
701.000.000-47514	Utility New Line Testing	$ -	$ -	$ 4,253	$ -	$ -	$ -				
701.000.000-47515	Utility Sampling	$ 36,992	$ 32,459	$ 43,608	$ 162	$ 45,000	$ -				
701.000.000-47516	Utility Cell Tower Rental	$ -	$ -	$ 505	$ -	$ -	$ -				
701.000.000-47517	Utility Permits	$ -	$ -	$ 16,733	$ 29,289	$ -	$ 50,000				
701.000.000-47521	Grant Revenue	$ -	$ -	$ 149,684	$ -	$ 25,316	$ -	Brownfield Remediation			
701.000.000-47604	Misc. Sales and Services	$ 53,848	$ -	$ 86,694	$ 34,058	$ -	$ 927,628	Sale of property to Mayer			
701.000.000-47661	Utility Billing Revenue	$ 6,873,057	$ 7,573,800	$ 8,367,353	$ 4,246,082	$ 9,430,000	$ 9,922,516	No rate increase for 2027, 8% increase in mimimum; allocate 66% to 701; 4% volume increase	$ 492,516	5.2%	
701.000.000-47801	Investment/Interest Income	$ 65,516	$ 139,824	$ 374,482	$ 145,256	$ 180,764	$ 251,154	STAR Ohio, 3.35%; Fifth Third	$ 70,389	38.9%	
701.180.000-30800	Appropriation from Fund Balance		$ -			$ -					
	TOTAL CASH	**$ 7,029,413**	**$ 7,746,083**	**$ 9,053,702**	**$ 4,455,237**	**$ 9,681,080**	**$ 11,151,298**				
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SEWER TREATMENT PLANT BUDGET - FUND 721

Account #	Description	Actual 2023	Actual 2024	Actual 2025	Thru June 2026	Budget 2026	Budget 2027 (preliminary)	2027 Budget Notes	Budget 2027 vs Budget 2026 (L - K)	
721.190.000-51102	Salaries	$ 744,031	$ 729,804	$ 1,033,471	$ 604,924	$ 780,000	$ 837,057	Eight employees.	$ 57,057	7.3%
721.190.000-51102	Salaries - Allocated	$ -	$ 250,146	$ -	$ -	$ 405,000	$ 426,592	Salaries Allocation from Administrative & Engineering	$ 21,592	5.3%
									$ -	0.0%
721.190.000-51105	Part Time Wages	$ -	$ 17,691	$ 27,166	$ 20,169	$ 32,500	$ 32,390	ALRW Board, other PT	$ (110)	-0.3%
721.190.000-51106	Overtime Wages	$ -	$ -	$ 15,317	$ -	$ -	$ -		$ -	0.0%
721.190.000-51106.101	Overtime Wages - WRF	$ 61,125	$ 52,900	$ 32,483	$ 18,197	$ 42,000	$ 35,000		$ (7,000)	-16.7%
721.190.000-51106.103	Overtime Wages - Administration	$ -	$ -	$ -	$ 1,612	$ 3,500	$ 7,500		$ 4,000	0.0%
721.190.000-51106.104	Overtime Wages - Construction	$ -	$ -	$ -	$ 2,156	$ 4,500	$ 7,500		$ 3,000	66.7%
721.190.000-52115	Employee Time Buy Back	$ 36,742	$ 37,500	$ 116,970	$ 51,631	$ 75,000	$ 75,000	Buyout for sick, vacation and personal time	$ -	0.0%
721.190.000-52126	Shoe Allowance	$ 2,000	$ 2,063	$ 2,000	$ 2,000	$ 2,125	$ 2,125	Per union contract	$ -	0.0%
721.190.000-52127	CDL Allowance	$ 1,350	$ 2,713	$ 1,013	$ -	$ 1,063	$ 1,063	Per union contract	$ -	0.0%
721.190.000-52201	Workers Compensation	$ 8,837	$ 8,357	$ 19,073	$ 12,402	$ 19,300	$ 13,640	City Hall Manages	$ (5,660)	-29.3%
721.190.000-52202	Unemployment	$ -	$ -	$ 3,002	$ -	$ 3,000	$ 3,000		$ -	0.0%
721.190.000-52203	Hospitalization	$ 170,387	$ 269,152	$ 314,430	$ 180,545	$ 373,650	$ 399,805	7% increase for 2027	$ 26,155	7.0%
721.190.000-52204	Group Life Insurance	$ 2,008	$ 1,930	$ 2,427	$ 1,316	$ 2,750	$ 2,700	$18 per employee per month	$ (50)	-1.8%
721.190.000-52208	Longevity	$ 8,900	$ 10,500	$ 10,854	$ -	$ 9,000	$ 13,050	Paid in October - per "longevity schedule"	$ 4,050	45.0%
721.190.000-52209	OPERS Employer Share	$ 113,968	$ 153,796	$ 162,709	$ 97,867	$ 213,525	$ 230,773	Salaries + Part Time Wages + Overtime Wages x 14% employer share.	$ 17,248	8.1%
721.190.000-52212	Medicare	$ 11,804	$ 15,929	$ 17,650	$ 10,213	$ 21,353	$ 23,077	Salaries + Part Time Wages + Overtime Wages x 1.45% (Medicare employer rate).	$ 1,725	8.1%
721.190.000-52500	Education Allowance	$ 1,400	$ 7,708	$ 1,108	$ 1,275	$ 1,600	$ 2,050		$ 450	28.1%
	PERSONNEL TOTAL	**$ 1,162,552**	**$ 1,560,188**	**$ 1,759,673**	**$ 1,004,305**	**$ 1,989,865**	**$ 2,112,322**		**$ 122,457**	6.2%
721.190.000-53206	Employment Physicals/Background Checks	$ 456	$ 555	$ -	$ 96	$ 750	$ 750			
721.190.000-53226	Uniform/Clothing & Laundry	$ 4,024	$ 2,964	$ 525	$ 131	$ 5,500	$ 5,500	New/replacement employer-provided apparel. Formerly acct. no. 52226	$ -	0.0%
721.190.000-53500	Education, Training & Mileage	$ 3,942	$ 4,767	$ 13,008	$ 3,320	$ 5,000	$ 7,500	Reimbursements, travel, etc.	$ 2,500	50.0%
721.190.000-53602	Office Supplies	$ 19,867	$ 15,679	$ 20,594	$ 8,220	$ 21,000	$ 22,000		$ 1,000	4.8%
721.190.000-53604	Gasoline and Oil	$ 2,881	$ 2,283	$ 6,293	$ 7,136	$ 10,000	$ 5,000		$ (5,000)	-50.0%
721.190.000-53607	Equipment Maintenance	$ 28,864	$ 85,000	$ 87,563	$ 94,964	$ 125,000	$ 135,000		$ 10,000	8.0%
721.190.000-53611	Operating Supplies	$ 307,921	$ 262,323	$ 260,293	$ 129,621	$ 442,500	$ 275,000	Polymer primarily	$ (167,500)	-37.9%
721.190.000-53612.	Repair and Maintenance Supplies/Services	$ 3,952	$ 3,046	$ 8,451	$ 4,577	$ 9,000	$ 9,000		$ -	0.0%
721.190.000-53612.001	Repair and Maintenance Supplies/Services-WRF	$ 29,095	$ 28,278	$ 11,014	$ 9,470	$ 28,000	$ 30,000	Screw press lip seal kits (4)	$ 2,000	7.1%
721.190.000-53612.004	Repair and Maintenance Supplies/Services-Other	$ 2,438	$ 2,084	$ 220	$ -	$ 1,000	$ 3,500		$ 2,500	250.0%
721.190.000-53613	Lab Supplies & Lab Work	$ 70,870	$ 63,172	$ 74,167	$ 33,256	$ 77,500	$ 82,000		$ 4,500	5.8%
721.190.000-53701	Contractual Services	$ 40,183	$ 41,247	$ 65,219	$ 50,429	$ 50,000	$ 75,000	AECOM, Data Command, TMS	$ 25,000	50.0%
721.190.000-53701.001	Contractual Services-Operating Leases	$ -	$ 3,304	$ 2,463	$ 1,437	$ 2,500	$ 2,500	Xerox copier leases, postage meter lease	$ -	0.0%
721.190.000-53701.002	Contractual Services-Other	$ 98,743	$ 34,500	$ 73,665	$ 34,389	$ 50,000	$ 40,000	Brakey Energy, mat service, uniform service, Kimble	$ (10,000)	-20.0%
721.190.000-53701	Contractual Services-Centennial	$ -	$ -	$ -	$ -	$ 25,000	$ 5,000		$ (20,000)	-80.0%
721.190.000-53701.009	Contractual Services-City Hall Allocation	$ -	$ -	$ -	$ -	$ 37,500	$ 31,250	$125,000 total; administrative allocation	$ (6,250)	-16.7%
721.190.000-53701.007	Contractual Services - Residuals Hauling/Disposal	$ 512,873	$ 521,288	$ 612,046	$ 304,120	$ 725,000	$ 750,000	Sludge hauling and continual monofill removal; no price increase for 2027	$ 25,000	3.4%
721.190.000-53702.001	Utility - Gas Service - WRF	$ 68,706	$ 67,274	$ 77,610	$ 53,516	$ 95,000	$ 95,000		$ -	0.0%
721.190.000-53703.001	Utility - Electric Service - WRF	$ 270,760	$ 222,426	$ 297,965	$ 212,687	$ 400,000	$ 520,000	Sewer plant 30% increase over expected 2026	$ 120,000	30.0%
721.190.000-53703.004	Utility - Electric Service - Other	$ 1,116	$ 1,032	$ 3,013	$ 516	$ 2,000	$ 2,500		$ 500	25.0%
721.190.000-53705	Communications	$ 4,020	$ 5,846	$ 6,218	$ 4,592	$ 7,520	$ 5,000		$ (2,520)	-33.5%
721.190.000-53707	Equipment Maintenance (Mobile)	$ -	$ -	$ 40	$ 140	$ 1,000	$ -		$ (1,000)	0.0%
721.190.000-53708	Maintenance of Building Facilities	$ 5,659	$ -	$ 1,168	$ 1,484	$ 9,000	$ 10,000	Sandblast cabinet	$ 1,000	11.1%
721.190.000-53708.001	Maintenance of Building Facilities - WRF	$ 2,026	$ 18,593	$ 39,615	$ 8,444	$ 32,480	$ 35,000	UV bulbs, garage door openers Press Building	$ 2,520	7.8%
721.190.000-53708.003	Maintenance of Building Facilities - Other	$ 1,027	$ -	$ 1,014	$ 691	$ 2,500	$ 2,500	Replace front office workstation furniture, sliding gate	$ -	0.0%
721.190.000-53710	Insurance Premium	$ 37,635	$ 71,093	$ 74,951	$ -	$ 84,851	$ 90,791	General liability, property coverage (7%)	$ 5,940	7.0%
721.190.000-53804	Equipment Purchases	$ 19,715	$ -	$ 51,374	$ 6,346	$ 122,500	$ 175,000	Utility vehicle, turbo blower rebuild, influent pump rebuild, portable pre-treatment sampler	$ 52,500	42.9%
721.190.000-53804.001	Equipment Purchases - Electronic/Computer Equipment	$ 1,283	$ -	$ 1,881	$ 3,087	$ 2,500	$ 3,000		$ 500	0.0%
721.190.000-53804.002	Equipment Purchases - Office Equipment	$ -	$ -	$ 322	$ -	$ -	$ -		$ -	0.0%
721.190.000-53804.003	Equipment Purchases - Leases	$ -	$ -	$ 25,124	$ 10,467	$ 30,000	$ 30,000	Enterprise	$ -	0.0%
721.190.000-53804.004	Equipment Purchases - Vehicles	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000	UTV Vehicle	$ -	0.0%
721.190.000-53806	Engineering/Architectual Fees	$ -	$ -	$ 36,094	$ 2,500	$ 50,000	$ 172,500	Hazen Master Plan - 3/4	$ 122,500	245.0%
721.190.000-53901	Refunds & Reimbursements	$ -	$ -	$ 12,404	$ 1,185	$ 25,000	$ 15,000		$ (10,000)	-40.0%
721.190.000-53907.001	Bank Fees	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000		$ -	0.0%
721.190.000-53907.002	Legal Fees - General	$ -	$ -	$ 12,319	$ 13,995	$ 30,000	$ 20,000		$ (10,000)	-33.3%
721.190.000-53907.003	Legal Fees - Real Estate	$ -	$ -	$ 72,126	$ 22,226	$ 40,000	$ 50,000		$ 10,000	25.0%
721.190.000-55008	Capital-Land & Land Improvements	$ -	$ -	$ -	$ -	$ -	$ -		$ -	0.0%
721.190.000-59600	Transfer to Unclaimed Funds	$ -	$ -	$ 1,262	$ 36	$ 36	$ 2,000	Finance Dept	$ 1,964	0.0%
721.190.000-59701	Transfer to Sewer Construction Fund	$ 250,000	$ 250,000	$ 250,000	$ -	$ 250,000	$ 250,000	Building fund balance for future projects.	$ -	0.0%
721.190.000-59708	Transfer to Sewer Debt Service Fund	$ 1,379,694	$ 1,379,694	$ 1,379,700	$ 1,380,580	$ 1,380,580	$ 1,380,580	See Fund No 727; OWDA Loans 7349, 9170	$ -	0.0%
	OTHER TOTAL	**$ 3,167,747**	**$ 3,086,448**	**$ 3,579,721**	**$ 2,403,658**	**$ 4,206,217**	**$ 4,363,871**		**$ 157,653**	3.7%
	TOTALS	**$ 4,330,299**	**$ 4,646,636**	**$ 5,339,394**	**$ 3,407,963**	**$ 6,196,082**	**$ 6,476,193**		**$ 280,111**	4.5%
ESTIMATED REVENUE										
721.000.000-47305	Refunds & Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -			

SEWER TREATMENT PLANT BUDGET - FUND 721

Account #	Description	Actual 2023	Actual 2024	Actual 2025	Thru June 2026	Budget 2026	Budget 2027	2027 Budget Notes	Budget 2027 vs Budget 2026	
721.000.000-47514	Utility New Line Testing	$ -	$ -	$ -	$ -	$ -	$ -			
721.000.000-47515	Utility Sampling	$ -	$ -	$ -	$ -	$ -	$ -			
721.000.000-47516	Utility Cell Tower Rental	$ -	$ -	$ -	$ -	$ -	$ -			
721.000.000-47517	Utility Permits	$ -	$ -	$ 450	$ 750	$ -	$ -			
721.000.000-47521	Grant Revenue	$ -	$ -	$ 124,684	$ -	$ 25,316	$ -	Brownfield Remediation	$ (25,316)	-100.0%
721.000.000-47604	Misc. Sales and Services	$ 135,208	$ 135,000	$ 110,389	$ 47,277	$ 129,500	$ 1,717,372	Sale of property to Mayer	$ 1,587,872	1226.2%
721.000.000-47661	Utility Billing Revenue	$ 4,064,133	$ 4,200,000	$ 4,194,769	$ 2,258,954	$ 4,897,000	$ 4,817,000	No rate changes, allocate 54% to 721; 2 to 3% volume increase	$ (80,000)	-1.6%
721.000.000-47801	Investment / Interest Income	$ 40,947	$ 105,000	$ 223,288	$ 85,176	$ 143,804	$ 156,020	STAR Ohio, 3.35%; Fifth Third	$ 12,216	8.5%
721.000.000-49370	Transfer From Water Fund (Residuals Treatment)	$ 826,875	$ 826,900	$ 826,900	$ -	$ 826,900	$ 826,900		$ -	0.0%
721.000.000-49373	Transfer From LORCO	$ -	$ -	$ -	$ -	$ -	$ -			
721.000.000-30800	Appropriation from Fund Balance		$ -	$ -		$ -	$ -			
	TOTAL CASH	**$ 5,067,163**	**$ 5,266,900**	**$ 5,480,480**	**$ 2,392,157**	**$ 6,022,520**	**$ 7,517,292**		$ 1,494,772	24.8%
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SEWER COLLECTION BUDGET - FUND 722								
Account #	Description	Actual 2023	Actual 2024	Actual 2025	Thru June 2026	Budget 2026	Budget 2027 (preliminary)	2027 Budget Notes
722.190.000-51102	Salaries	$ 475,704	$ 544,920	$ 869,561	$ 570,523	$ 650,000	$ 663,851	Seven employees
722.190.000-51102	Salaries - Allocated	$ 450,637	$ 309,270	$ -	$ -	$ 525,000	$ 544,127	Allocation from Administrative & Engineering
722.190.000-51105	Part Time Wages	$ 42,536	$ 43,798	$ 26,338	$ 6,389	$ 32,500	$ 32,390	ALRW Board, other PT
722-190.000-51106	Overtime Wages	$ 30,555	$ 17,691	$ 38,083	$ -	$ -	$ -	
722.190.000-51106.101	Overtime Wages - Plant	$ -	$ -	$ -	$ 985	$ 4,750	$ 10,000	
722.190.000-51106.102	Overtime Wages - Sewer Collection	$ 17,733	$ 9,204	$ 13,696	$ 10,704	$ 28,000	$ 30,000	
722.190.000-51106.103	Overtime Wages - Administration	$ -	$ -	$ -	$ 2,123	$ 2,000	$ 6,000	
722.190.000-51106.104	Overtime Wages - Construction	$ -	$ -	$ -	$ 5,962	$ 15,000	$ 7,500	
722.190.000-51106.105	Overtime Wages - Office	$ -	$ -	$ -	$ 4,886	$ 15,000	$ 11,250	
722.190.000-52115	Employee Time Buy Back	$ 46,495	$ (3,936)	$ 34,120	$ 23,788	$ 50,000	$ 50,000	Per union contract
722.190.000-52126	Safety Shoe Allowance	$ 1,750	$ 1,563	$ 2,000	$ 2,000	$ 2,125	$ 2,125	Per union contract
722.190.000-52127	CDL Allowance	$ 2,675	$ 1,088	$ 3,213	$ -	$ 2,713	$ 3,500	
722-190.000-52201	Workers Compensation	$ 11,156	$ (6,967)	$ -	$ 10,220	$ 17,875	$ 19,663	City Hall Manages
722.190.000-52202	Unemployment	$ -	$ -	$ 3,002	$ -	$ 3,000	$ 3,000	
722.190.000-52203	Hospitalization	$ 258,359	$ 175,745	$ 264,151	$ 198,622	$ 348,172	$ 372,544	7% increase for 2027
722.190.000-52204	Group Life Insurance	$ 2,534	$ 1,616	$ 2,115	$ 1,379	$ 2,750	$ 2,800	$18 per employee per month
722.190.000-52208	Longevity	$ 8,862	$ 6,550	$ 7,179	$ -	$ 10,200	$ 8,150	Paid in October - per "longevity schedule"
722.190.000-52209	OPERS Employer Share	$ 153,760	$ 134,780	$ 135,873	$ 87,157	$ 209,048	$ 216,715	Salaries + Part Time Wages + Overtime Wages x 14% employer share.
722.190.000-52212	Medicare	$ 15,788	$ 13,782	$ 14,155	$ 8,941	$ 20,905	$ 21,672	Salaries + Part Time Wages + Overtime Wages x 1.45% (Medicare employer rate).
722.190.000-52500	Education Allowance	$ 17,111	$ 10,416	$ 713	$ 994	$ 994	$ 750	
	PERSONNEL TOTAL	**$ 1,535,655**	**$ 1,259,518**	**$ 1,414,197**	**$ 934,672**	**$ 1,940,031**	**$ 2,006,036**	
722.190.000-53206	Employment Physicals/Background Checks	575	$ 814	$ 497	$ 290	$ 750	$ 750	
722.190.000-53226	Uniform/Clothing & Laundry	$ 5,080	$ 2,205	$ 3,314	$ 3,995	$ 6,500	$ 5,500	New/replacement employer-provided apparel. Formerly acct. no. 52226
722.190.000-53500	Education, Training & Mileage	4,976	$ (7,778)	$ 13,842	$ 4,080	$ 20,000	$ 20,000	Reimbursements, travel, etc.
722.190.000-53602	Office Supplies	19,866	$ 6,358	$ 36,634	$ 15,502	$ 25,000	$ 25,000	
722.190.000-53604	Gasoline and Oil	25,924	$ 19,607	$ 21,606	$ 14,900	$ 32,000	$ 40,000	
722.190.000-53607	Equipment Maintenance	51,245	$ 25,851	$ 29,104	$ 15,220	$ 35,000	$ 35,000	
722.190.000-53611	Operating Supplies	615	$ -	$ 7,551	$ -	$ 2,000	$ 5,000	
722.190.000-53612	Repair and Maintenance Supplies/Services	15,809	$ 10,732	$ 12,695	$ 13,960	$ 20,500	$ 13,000	
722.190.000-53612.002	Repair and Maintenance Supplies/Services-Lines	6,556	$ 1,194	$ -	$ -	$ 2,500	$ 9,500	
722.190.000-53612.004	Repair and Maintenance Supplies/Services-Other	9,752	$ 7,101	$ 22,034	$ 25,061	$ 33,107	$ 15,000	
722.190.000-53613	Lab Supplies & Lab Work	3,730	$ (11,003)	$ -	$ -	$ -	$ -	
722.190.000-53701	Contractual Services	40,182	$ 35,993	$ 47,836	$ 52,819	$ 55,000	$ 60,000	AECOM, Data Command, TMS
722.190.000-53701.001	Contractual Services-Operating Leases	4,045	$ 3,304	$ 2,463	$ 1,437	$ 6,500	$ 6,500	Xerox copier leases, postage meter lease
722.190.000-53701.002	Contractual Services-Other	45,899	$ 78,087	$ 41,640	$ 27,788	$ 75,000	$ 85,000	Brakey Energy, mat service, uniform service
722.190.000-53701	Contractual Services-Centennial	-	$ -	$ -	$ -	$ 25,000	$ 5,000	
722.190.000-53701.009	Contractual Services-City Hall Allocation	-	$ -	$ -	$ -	$ 37,500	$ 31,250	$125,000 total; administrative allocation
722.190.000-53702	Utility - Gas Service	-	$ -	$ -	$ -	$ -	$ -	
722.190.000-53702.002	Utility - Gas Service - Buildings	537	$ 599	$ 546	$ 392	$ 800	$ 1,000	
722.190.000-53702.003	Utility - Gas Service - Pump Stations	1,646	$ 1,887	$ 1,861	$ 1,238	$ 2,500	$ 2,500	
722.190.000-53703	Utility - Electric Service	-	$ -	$ -	$ -	$ -	$ -	
722.190.000-53703.002	Utility - Electric Service - Buildings	-	$ 3,818	$ 2,331	$ 4,461	$ 6,000	$ 7,800	30% increase over expected 2026
722.190.000-53703.003	Utility - Electric Service - Pump Stations	41,673	$ 36,397	$ 42,305	$ 32,084	$ 59,500	$ 77,350	30% increase over expected 2026
722.190.000-53703.004	Utility - Electric Service - Other	1,115	$ 1,032	$ 1,036	$ 538	$ 1,350	$ 1,755	30% increase over expected 2026
722.190.000-53705	Communications	16,721	$ 19,385	$ 8,467	$ 6,014	$ 17,237	$ 25,000	
722.190.000-53706	Real Estate Taxes	1,900	$ 11,112	$ 27,413	$ 6,918	$ 6,918	$ 5,000	
722.190.000-53707	Equipment Maintenance (Mobile)	5,196	$ 10,047	$ 11,297	$ 3,431	$ 15,845	$ 17,000	
722.190.000-53708	Maintenance of Building Facilities	54,937	$ 35,333	$ 25,232	$ 18,759	$ 45,000	$ 45,000	
722.190.000-53708.002	Maintenance of Building Facilities - Pump Stations	-	$ -	$ 7,500	$ -	$ 40,000	$ 40,000	
722.190.000-53708.003	Maintenance of Building Facilities - Other	10,693	$ 2,292	$ 2,779	$ 3,714	$ 15,000	$ 15,000	
722.190.000-53710	Insurance Premiums	12,546	$ 17,654	$ 33,806	$ 1,813	$ 28,283	$ 36,768	General liability, property coverage (7%)
722.190.000-53804	Equipment Purchases	390,867	$ 15,300	$ 15,492	$ 22,956	$ 24,000	$ 275,000	201 Miller Road furnishings, Fitness Equip
722.190.000-53804.001	Equipment Purchases - Electronic/Computer	10,179	$ 13,264	$ 9,312	$ 11,969	$ 21,772	$ 15,000	Computer workstations (new monitors, etc.)
722.190.000-53804.002	Equipment Purchases - Office Equipment	-	$ 1,974	$ 1,242	$ -	$ 10,000	$ 25,000	
722.190.000-53804.003	Equipment Purchases - Leases	-	$ 87,269	$ 146,584	$ 118,585	$ 185,000	$ 215,000	1/2 Lease payments of fleet vehicles (EFM), camera truck, vac truck.
722.190.000-53804.004	Equipment Purchases - Vehicles	463	$ -	$ -	$ -	$ 375,000	$ 375,000	TBD
722.190.000-53806	Engineering/Architectural Fees	51,441	$ 133,238	$ 65,562	$ 19,043	$ 100,000	$ 107,500	Hazen Master Plan - 1/4, wet weather monitoring

SEWER COLLECTION BUDGET - FUND 722								
Account #	Description	Actual 2023	Actual 2024	Actual 2025	Thru June 2026	Budget 2026	Budget 2027	2027 Budget Notes
722.190.000-53901	Refunds & Reimbursements	9,842	$ 6,017	$ 1,419	$ -	$ 25,000	$ 25,000	
722.190.000-53907.001	Bank Fees	103	$ 24	$ -	$ -	$ 500	$ 500	
722.190.000-53907.002	Legal Fees - General	108,286	$ 86,148	$ 27,417	$ 11,587	$ 50,000	$ 50,000	
722.190.000-53907.003	Legal Fees - Real Estate	-	$ -	$ -	$ -	$ 15,000	$ 15,000	
722.190.000-55008	Capital-Land & Land Improvements	-	$ 1,829,633	$ 258,602	$ -	$ -		Additional property potentially
722.190.000-59600	Transfer to Unclaimed Funds	-	$ -	$ -	$ 145	$ 145	$ 2,000	Finance Dept
722.190.000-59708	Transfer to Sewer Debt Service Fund	1,546,179	$ 1,606,800	$ 1,614,635	$ 1,602,000	$ 1,602,000	$ 1,602,000	
	OTHER TOTAL	**$ 2,498,578**	**$ 4,091,688**	**$ 2,544,052**	**$ 2,040,695**	**$ 3,023,207**	**$ 3,337,673**	
	TOTALS	**$ 4,034,233**	**$ 5,351,206**	**$ 3,958,250**	**$ 2,975,368**	**$ 4,963,238**	**$ 5,343,709**	
ESTIMATED REVENUE								
722.000.000-47305	Refund/Reimbursements	2,422	$ 6,300	$ 1,699	$ 2,760	$ 3,000	$ 4,500	
722.000.000-47514	Utility New Line Testing	2,103	$ 1,000	$ 7,441	$ -	$ 4,500	$ -	
722.000.000-47515	Utility Sampling	-	$ 1,000	$ -	$ -	$ -	$ -	
722.000.000-47516	Utility Cell Tower Rental	23,752	$ 15,000	$ 26,742	$ 18,788	$ 25,000	$ 35,000	
722.000.000-47517	Utility Permits	29,791	$ 11,300	$ 24,471	$ 6,450	$ 45,000	$ 25,000	
722.000.000-47604	Misc. Sales and Services	125,961	$ 54,225	$ 180,609	$ 63,226	$ 120,500	$ 120,500	
722.000.000-47661	Utility Billing Revenue	3,786,170	$ 4,111,653	$ 3,903,241	$ 1,924,295	$ 4,183,000	$ 4,103,370	No rate changes, allocate 46% to 722; 2 to 3% volume increase
722.000.000-47801	Investment/Interest Income	38,146	$ 8,435	$ -	$ 5,385	$ -	$ 11,416	STAR Ohio, 3.35%; Fifth Third
722.000.000-49373	Transfer From LORCO	$ 172,048	$ 140,294	$ 140,294	$ -	$ 140,294	$ 140,294	Tap fee repayment from LORCO
722.000.000-30800	Appropriation from Fund Balance		$ -			$ -		
	TOTAL CASH	**$ 4,180,393**	**$ 4,349,207**	**$ 4,284,497**	**$ 2,020,904**	**$ 4,521,294**	**$ 4,440,080**	
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WATER DISTRIBUTION BUDGET - FUND 723

Account #	Description	Actual 2023	Actual 2024	Actual 2025	Thru June 2026	Budget 2026	Budget 2027 (preliminary)	Notes	Budget 2027 vs Budget 2026 (I - H)	
723.180.000-51102	Salaries	$ 416,222	$ 458,597	$ 813,195	$ 527,546	$ 575,000	$ 581,526	Six employees	$ 6,526	1.1%
723.180.000-51102	Salaries - Allocated	$ 408,101	$ 356,042	$ -	$ -	$ 525,000	$ 542,617	Allocation from Administrative & Engineering	$ 17,617	3.4%
						$ -			$ -	
723.180.000-51105	Part Time Wages	$ 42,536	$ -	$ 26,990	$ 6,389	$ 32,500	$ 35,000	ALRW Board, other PT	$ 2,500	7.7%
723.180.000-51106	Overtime Wages	$ 37,200	$ 40,725	$ 27,830	$ -	$ -	$ -		$ -	
723.180.000-51101	Overtime Wages - Plant	$ -	$ -	$ -	$ 958	$ 1,000	$ 5,000		$ 4,000	
723.180.000-51106.102	Overtime Wages - Water Distribution	$ 17,769	$ 10,179	$ 16,355	$ 8,188	$ 26,000	$ 30,000		$ 4,000	15.4%
723.180.000-51106.103	Overtime Wages - Administration	$ -	$ -	$ -	$ 2,461	$ 3,000	$ 6,000		$ 3,000	
723.180.000-51106.104	Overtime Wages - Construction	$ -	$ -	$ -	$ 4,989	$ 14,875	$ 7,500		$ (7,375)	-49.6%
723.180.000-51106.105	Overtime Wages - Office	$ -	$ -	$ -	$ 4,886	$ 14,875	$ 11,250		$ (3,625)	-24.4%
723.180.000-52115	Employee Time Buy Back	$ 60,000	$ 21,148	$ 32,098	$ 28,428	$ 50,000	$ 50,000	Buyout for sick, vacation and personal time	$ -	0.0%
723.180.000-52126	Shoe Allowance	$ 1,500	$ 1,625	$ 1,750	$ 1,750	$ 1,875	$ 1,875	Per union contract	$ -	0.0%
723.180.000-52127	CDL Allowance	$ 3,525	$ 2,500	$ 2,763	$ -	$ 2,713	$ 3,500	Per union contract	$ 788	29.0%
723.180.000-52201	Workers Compensation	$ 9,188	$ 8,601	$ -	$ 9,589	$ 17,875	$ 19,663	City Hall Manages	$ 1,788	10.0%
723.180.000-52202	Unemployment	$ -	$ -	$ 3,002	$ -	$ 3,000	$ 3,000		$ -	0.0%
723.180.000-52203	Hospitalization	$ 250,580	$ 106,429	$ 227,995	$ 166,782	$ 316,639	$ 338,804	7% increase for 2027	$ 22,165	7.0%
723.180.000-52204	Group Life Insurance	$ 2,445	$ 3,056	$ 1,948	$ 1,254	$ 2,750	$ 2,700	$18 per employee per month	$ (50)	-1.8%
723.180.000-52208	Longevity	$ 9,987	$ 9,817	$ 7,179	$ -	$ 10,200	$ 8,150	Paid in October - per "longevity schedule"	$ (2,050)	-20.1%
723.180.000-52209	OPERS Employer Share	$ 138,854	$ 67,243	$ 126,617	$ 81,277	$ 197,048	$ 203,781	Salaries + Part Time Wages + Overtime Wages x 14% employer share.	$ 6,733	3.4%
723.180.000-52212	Medicare	$ 14,381	$ 13,024	$ 13,331	$ 8,249	$ 18,634	$ 19,033	Salaries + Part Time Wages + Overtime Wages x 1.45% (Medicare employer rate).	$ 400	2.1%
723.180.000-52500	Education Allowance	$ 16,686	$ 7,246	$ 713	$ 994	$ 994	$ 1,200		$ 206	20.8%
	PERSONNEL TOTAL	**$ 1,428,974**	**$ 1,106,233**	**$ 1,301,764**	**$ 853,740**	**$ 1,813,977**	**$ 1,870,599**		$ 56,622	3.1%
723.180.000-53206	Employment Physicals/Background Checks	$ 840	$ 394	$ 497	$ 290	$ 750	$ 750		$ -	0.0%
723.180.000-53226	Uniform/Clothing & Laundry	$ 5,422	$ 3,288	$ 3,314	$ 3,995	$ 6,500	$ 7,500	New/replacement employer-provided apparel. Formerly acct. no. 52226	$ 1,000	15.4%
723.180.000-53500	Education, Training & Mileage	$ 4,301	$ 6,973	$ 14,431	$ 7,611	$ 19,216	$ 20,000	Reimbursements, travel, etc.	$ 784	4.1%
723.180.000-53602	Office Supplies	$ 74,003	$ 45,825	$ 64,577	$ 25,328	$ 55,000	$ 55,000		$ -	0.0%
723.180.000-53604	Gasoline and Oil	$ 20,954	$ 17,161	$ 21,606	$ 14,900	$ 25,000	$ 40,000		$ 15,000	60.0%
723.180.000-53607	Equipment Maintenance	$ 35,289	$ 31,867	$ 18,931	$ 11,521	$ 40,000	$ 40,000		$ -	0.0%
723.180.000-53611	Operating Supplies	$ -	$ -	$ 7,551	$ -	$ 2,000	$ 2,000		$ -	0.0%
723.180.000-53612	Repair & Maintenance Supplies/Services	$ 18,656	$ 149,006	$ 239,892	$ 195,329	$ 222,967	$ 220,000	AC at Center Road pump station	$ (2,967)	-1.3%
723.180.000-53612.001	Repair and Maintenance Supplies/Services-WFP	$ -	$ -	$ -	$ 331	$ 331	$ -		$ (331)	-100.0%
723.180.000-53612.002	Repair and Maintenance Supplies/Services-Lines	$ 21,976	$ 49,161	$ 110,647	$ 11,221	$ 83,210	$ 50,000		$ (33,210)	-39.9%
723.180.000-53612.004	Repair and Maintenance Supplies/Services-Other	$ 27,036	$ 56,714	$ 76,581	$ 40,323	$ 57,283	$ 100,000	(2) snow plows, slide-out tool box, concrete saw, cordless valve turner, valve nut removal tool	$ 42,717	74.6%
723.180.000-53612.005	Repair and Maintenance Supplies/Services-Meters	$ 620,171	$ 568,290	$ 584,085	$ 207,213	$ 700,000	$ 700,000	2,000 3/4" Sonata meters, no price increase for 2027	$ -	0.0%
723.180.000-53613	Lab Supplies & Lab Work	$ -	$ -	$ -	$ -	$ -	$ -		$ -	
723.180.000-53701	Contractual Services	$ 94,567	$ 88,075	$ 67,235	$ 64,180	$ 105,900	$ 100,000	AECOM, Data Command, TMS	$ (5,900)	-5.6%
723.180.000-53701.001	Contractual Services-Operating Leases	$ 2,022	$ 3,819	$ 2,463	$ 1,437	$ 7,100	$ 7,000	Xerox copier leases, postage meter lease	$ (100)	-1.4%
723.180.000-53701.002	Contractual Services-Other	$ 159,665	$ 157,685	$ 75,962	$ 31,071	$ 150,000	$ 75,000	Brakey Energy, mat service, uniform service, paint fire hydrants	$ (75,000)	-50.0%
723.180.000-53701	Contractual Services-Centennial	$ -	$ -	$ -	$ -	$ 25,000	$ 5,000		$ (20,000)	-80.0%
723.180.000-53701.009	Contractual Services-City Hall Allocation	$ -	$ -	$ -	$ -	$ 37,500	$ 31,250	$125,000 total; administrative allocation	$ (6,250)	-16.7%
723.180.000-53702	Utility - Gas Service	$ -	$ -	$ -	$ -	$ -	$ -		$ -	
723.180.000-53702.001	Utility - Gas Service - WFP	$ -	$ -	$ -	$ -	$ -	$ -		$ -	
723.180.000-53702.002	Utility - Gas Service - Buildings	$ 16,063	$ 19,362	$ 15,760	$ 11,532	$ 30,700	$ 35,000		$ 4,300	14.0%
723.180.000-53702.003	Utility - Gas Service - Pump Stations	$ -	$ -	$ -	$ -	$ -	$ -		$ -	
723.180.000-53703	Utility - Electric Service	$ -	$ -	$ -	$ -	$ -	$ -		$ -	
723.180.000-53703.001	Utility - Electric Service - WFP	$ -	$ -	$ -	$ -	$ -	$ -		$ -	
723.180.000-53703.002	Utility - Electric Service - Buildings	$ 13,146	$ -	$ 15,950	$ 14,701	$ 30,000	$ 39,000		$ 9,000	30.0%
723.180.000-53703.003	Utility - Electric Service - Pump Stations	$ -	$ -	$ -	$ -	$ -	$ -		$ -	
723.180.000-53703.004	Utility - Electric Service - Other	$ -	$ -	$ -	$ -	$ -	$ -		$ -	
723.180.000-53704	Utility - Water	$ 3,116	$ 3,971	$ 250	$ -	$ 13,000	$ 10,000		$ (3,000)	-23.1%
723.180.000-53705	Communications	$ 13,773	$ 19,210	$ 7,294	$ 5,219	$ 18,975	$ 25,000		$ 6,025	31.8%
723.180.000-53706	Real Estate Taxes	$ 1,969	$ 11,285	$ 27,413	$ 6,969	$ 9,469	$ 47,500	720 Moore, Schibley Solvents	$ 38,031	401.6%
723.180.000-53707	Equipment Maintenance (Mobile)	$ 5,458	$ 10,224	$ 11,256	$ 3,431	$ 15,495	$ 15,000		$ (495)	-3.2%
723.180.000-53708	Maintenance of Building Facilities	$ 53,064	$ 30,298	$ 25,232	$ 18,759	$ 35,000	$ 35,000	Sandblast cabinet	$ -	0.0%
723.180.000-53708.001	Maintenance of Building Facilities - WFP	$ -	$ -	$ -	$ -	$ -	$ -		$ -	0.0%
723.180.000-53708.002	Maintenance of Building Facilities - Pump Stations	$ -	$ -	$ -	$ -	$ -	$ -		$ -	0.0%
723.180.000-53708.003	Maintenance of Building Facilities - Other	$ 10,693	$ (555)	$ 22,406	$ 8,796	$ 42,000	$ 25,000		$ (17,000)	-40.5%
723.180.000-53710	Insurance Premium	$ 24,065	$ 23,814	$ 33,806	$ 1,813	$ 35,138	$ 37,598	General liability, property coverage (7%)	$ 2,460	7.0%
723.180.000-53804	Equipment Purchases	$ 330,382	$ 13,669	$ 15,492	$ 41,431	$ 120,000	$ 275,000	201 Miller Road furnishings, Fitness Equip	$ 155,000	129.2%
723.180.000-53804.001	Equipment Purchases - Electronic/Computer Equipment	$ 10,178	$ 11,938	$ 8,119	$ 11,969	$ 14,600	$ 25,000	Computer workstations (new monitors, etc.)	$ 10,400	71.2%
723.180.000-53804.002	Equipment Purchases - Office Equipment	$ -	$ 1,974	$ 1,242	$ -	$ 25,000	$ 25,000		$ -	0.0%

WATER DISTRIBUTION BUDGET - FUND 723

Account #	Description	Actual 2023	Actual 2024	Actual 2025	Thru June 2026	Budget 2026	Budget 2027	Notes	Budget 2027 vs Budget 2026	
723.180.000-53804.003	Equipment Purchases - Leases	$ -	$ 87,269	$ 146,584	$ 118,585	$ 185,000	$ 215,000	1/2 Lease payments of fleet vehicles (EFM), camera truck, vac truck.	$ 30,000	16.2%
723.180.000-53804.004	Equipment Purchases - Vehicles	$ 463	$ -	$ -	$ -	$ 375,000	$ 375,000	TBD	$ -	0.0%
723.180.000-53806	Engineering/Architectual Fees	$ -	$ -	$ 69,354	$ 22,124	$ 200,000	$ 400,000	Center Road Water Tower Design	$ 200,000	100.0%
723.180.000-53901	Refunds & Reimbursements	$ 2,515	$ 9,293	$ 225	$ -	$ 15,000	$ 1,000		$ (14,000)	-93.3%
723.180.000-53907.001	Bank Fees	$ 103	$ 24	$ -	$ -	$ 1,000	$ 2,000		$ 1,000	100.0%
723.180.000-53907.002	Legal Fees - General	$ 93,063	$ 57,864	$ 25,704	$ 13,443	$ 50,000	$ 50,000		$ -	0.0%
723.180.000-53907.003	Legal Fees - Real Estate	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000		$ -	0.0%
723.180.000-55008	Capital-Land & Land Improvements	$ 1,553,000	$ 2,244,153	$ 263,774	$ 369,971	$ 1,625,000	$ -	2026 included 1/2 of 720 Moore Road, Schibley Solvents	$ (1,625,000)	-100.0%
723.180.000-59600	Transfer to Unclaimed Funds	$ -	$ -	$ -	$ 370	$ 370	$ 1,000	Finance Dept	$ 630	170.3%
723.180.000-59701	Transfer to Water Construction Fund	$ -	$ -	$ -	$ -	$ -	$ -		$ -	0.0%
723.180.000-59703	Transfer to Sewer Fund (sludge treatment)	$ -	$ -	$ -	$ -	$ -	$ -		$ -	0.0%
723.180.000-59704	Transfer to Water Debt Service Fund	$ 865,180	$ 824,253	$ 930,265	$ 918,600	$ 918,600	$ 925,000		$ 6,400	0.7%
723.180.000-59711	Transfer to West Ridge Interconnect Fund	$ 27,642	$ 37,936	$ 37,936	$ 18,968	$ 37,936	$ 18,968		$ (18,968)	-50.0%
	OTHER TOTAL	**$ 4,108,775**	**$ 4,584,240**	**$ 2,945,832**	**$ 2,201,427**	**$ 5,350,040**	**$ 4,050,566**		$ (1,299,474)	-24.3%
	TOTALS	**$ 5,537,749**	**$ 5,690,473**	**$ 4,247,596**	**$ 3,055,166**	**$ 7,164,017**	**$ 5,921,165**		$ (1,242,852)	-17.3%
ESTIMATED REVENUE										
723.000.000-47305	Refunds & Reimbursements	$ 2,226	$ 2,758	$ 2,382	$ 2,757	$ 16,000	$ 5,000		$ (11,000)	-68.8%
723.000.000-47508	City of North Ridgeville	$ 57,697	$ 44,383	$ 48,821	$ 26,630	$ 50,900	$ 53,260	ETL1 debt service	$ 2,360	4.6%
723.000.000-47511	City of Avon	$ 45,654	$ 54,464	$ 45,588	$ 46,950	$ 64,100	$ -	ETL1 debt service - paid in full 2026	$ (64,100)	-100.0%
723.000.000-47512	Utility On/Off Fees	$ 8,715	$ 7,647	$ 5,061	$ 3,332	$ 8,000	$ 7,000		$ (1,000)	-12.5%
723.000.000-47513	Utility MOR Funds	$ 50,516	$ 51,976	$ 59,975	$ 7,389	$ 98,100	$ 50,000		$ (48,100)	-49.0%
723.000.000-47514	Utility New Line Testing	$ 10,715	$ 12,933	$ 6,760	$ 6,048	$ 15,200	$ 15,200		$ -	0.0%
723.000.000-47515	Utility Sampling	$ 26,502	$ 23,255	$ 31,832	$ 21,606	$ 30,554	$ 40,000		$ 9,446	30.9%
723.000.000-47516	Utility Cell Tower Rental	$ 150,630	$ 144,046	$ 194,401	$ 79,329	$ 200,000	$ 200,000		$ -	0.0%
723.000.000-47517	Utility Permits	$ 177,287	$ 284,155	$ 235,260	$ 68,059	$ 105,500	$ 150,000	Inspections, etc.	$ 44,500	42.2%
723.000.000-47604	Misc. Sales and Services	$ 161,543	$ 81,313	$ 111,684	$ 97,076	$ 125,000	$ 125,000		$ -	0.0%
723.000.000-47661	Utility Billing Revenue	$ 4,923,874	$ 5,426,200	$ 5,994,736	$ 2,187,239	$ 4,805,000	$ 5,111,599	No rate increase for 2027, 8% increase in mimimum; allocate 34% to 723; 4% volume increase	$ 306,599	6.4%
723.000.000-47801	Investment / Interest Income	$ 46,936	$ 100,176	$ -	$ 41,085	$ 82,000	$ 87,523	STAR Ohio, 3.35%; Fifth Third	$ 5,523	6.7%
723.000.000-30800	Appropriation from Fund Balance		$ -			$ -				
	TOTAL CASH	**$ 5,662,296**	**$ 6,233,305**	**$ 6,736,501**	**$ 2,587,500**	**$ 5,600,354**	**$ 5,844,582**		$ 244,228	4.4%
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2026 COMPENSATION BUDGET - ALL FUNDS

Account #	Description	Fund No 701	Fund No 721	Fund No 722	Fund No 723	Total
7__.180.000-51102	Salaries	$ 1,035,640	$ 837,057	$ 663,851	$ 581,526	$ 3,118,075
7__.180.000-51102	Salaries - Allocated	$ 504,949	$ 426,592	$ 544,127	$ 542,617	$ 2,018,285
7__.180.000-51105	Part Time Wages/Board	$ 32,390	$ 32,390	$ 32,390	$ 35,000	$ 132,169
7__.180.000-51106	Overtime Wages - Allocated	$ 30,000	$ 15,000	$ 34,750	$ 29,750	$ 109,500
7__.180.000-51106.101	Overtime Wages	$ 45,000	$ 35,000	$ 30,000	$ 30,000	$ 140,000
7__.180.000-52115	Employee Time Buy Back	$ 95,000	$ 75,000	$ 50,000	$ 50,000	$ 270,000
7__.180.000-52126	Safety Shoe Allowance	$ 2,875	$ 2,125	$ 2,125	$ 1,875	$ 9,000
7__.180.000-52127	CDL Allowance	$ 1,200	$ 1,063	$ 3,500	$ 3,500	$ 9,263
7__.180.000-52201	Workers Compensation	$ 13,350	$ 13,640	$ 19,663	$ 19,663	$ 66,315
7__.180.000-52202	Unemployment	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 12,000
7__.180.000-52203	Hospitalization	$ 385,520	$ 399,805	$ 372,544	$ 338,804	$ 1,496,674
7__.180.000-52204	Group Life Insurance	$ 3,300	$ 2,700	$ 2,800	$ 2,700	$ 11,500
7__.180.000-52208	Longevity	$ 6,050	$ 13,050	$ 8,150	$ 8,150	$ 35,400
7__.180.000-52209	OPERS Employer Share	$ 272,948	$ 230,773	$ 216,715	$ 203,781	$ 924,218
7__.180.000-52212	Medicare	$ 27,295	$ 23,077	$ 21,672	$ 19,033	$ 91,077
7__.180.000-52500	Education Allowance	$ 3,000	$ 2,050	$ 750	$ 1,200	$ 7,000
	PERSONNEL TOTAL	**$ 2,461,517**	**$ 2,112,322**	**$ 2,006,036**	**$ 1,870,599**	**$ 8,450,474**
	Salaries & Wages	**$ 1,753,104**	**$ 1,437,276**	**$ 1,368,893**	**$ 1,282,418**	**$ 5,841,691**
	(includes longevity, buy-back)					
	Hospitalization	**$ 385,520**	**$ 399,805**	**$ 372,544**	**$ 338,804**	**$ 1,496,674**
	OPERS	**$ 272,948**	**$ 230,773**	**$ 216,715**	**$ 203,781**	**$ 924,218**
	All other Fringe	**$ 49,945**	**$ 44,467**	**$ 47,884**	**$ 45,596**	**$ 187,892**
	Total Compensation	**$ 2,461,517**	**$ 2,112,322**	**$ 2,006,036**	**$ 1,870,599**	**$ 8,450,474**
	Budget 2026	**$ 2,278,385**	**$ 1,989,865**	**$ 1,940,031**	**$ 1,813,977**	**$ 8,022,258**
	% Increase from 2026 Budget	8.0%	6.2%	3.4%	3.1%	5.3%

Notes:

- 3% bargaining unti increase
- 2026 budget included an incremental head count increase of four, this remains in the 2027 budget
- estimate 7% health insurance increase

Avon Lake Regional Water											
Capital Improvements Budget											
9/16/26											
			Forecast	Budget	Projected	Projected	Projected				
CIP In 2026 Budget	Fund	Account	2026	2027	2028	2029	2030	Totals		Financing	OWDA Debt Service
Water Plant Improvements	704	55003.002	8,844,413	-	-	-	-	8,844,413	Oct 2026	OWDA Loan No. 10639	Debt service begins July 2027
Demolition of structures at WFP	704	55003.004	1,050,000	-	-	-	-	1,050,000	Dec 2026	OWDA Loan No. 10639	Debt service begins July 2027
2025 Water Bundle	704	55007	11,297,828	-	-	-	-	11,297,828	Oct 2026	OWDA Loan No. 11419	Debt service begins January 2029
201 Miller Road Admin Bldg Expansion	704/724	55003.006	7,500,000	6,000,000	-	-	-	13,500,000	2026	OWDA Loan No. 11855	Debt service begins January 2029
- Furniture for 201 Miller	704/724	55003.006	-					-	2027	OWDA Loan No. 11855	Debt service begins January 2029
- Fitness Equipment for 201 Miller	722/723	53804	-	550,000	-	-	-	550,000	2027	- not in the OWDA Loan	
ETL1 Upsizing Project	703	55001	-	4,111,800	8,223,600	4,111,800		16,447,200	2027 - 2029	OWDA - nominate for "zero interest"	TBD
ETL Suction Line Project	703/762	55001	-	3,918,720	7,837,440	3,918,720		15,674,880	2027 - 2029	OWDA - nominate for "zero interest"	TBD
WRF digester rehabilitation	724	55007	-	2,333,100	4,666,900	-		7,000,000	2027 - 2028	OWDA - tbd	TBD
2027 Water Bundle	704	55007	-	3,750,000	3,750,000	-	-	7,500,000	2027 - 2028	OWDA - tbd	TBD
Water Plant Expansion - Design	704	55003.007	1,500,000	2,312,005	-	-	-	3,812,005	tbd	All Oho Future Fund	
WFP Admin (1980) Bldg Windows & Lintels	704	55003.002	-	600,000	-	-	-	600,000	2027	Cash	
Fence around perimeter of WFP	704	55003	-	200,000	-	-		200,000	2027	Cash	
Fence around perimeter of WRF	724	55003	-	350,000	-	-		350,000	2027	Cash/Fund No. 725	
Wet Well Mixing System	724	55003	-	100,000	-	-		100,000	2027	Cash	
Demolition of houses west of WFP	704	55003.004	-	150,000	-	-		150,000	2027	Cash	
Demolition of Division Road tower	704	55003.004	-	450,000	-	-	-	450,000	tbd	Fund No. 710	
WFP Original Bldg Roof and Windows	704		-	-	799,038	-	-	799,038	2028	Cash	
Capital Costs (un-assigned)	704	55001		150,000				150,000	2027	Cash	
Capital Costs (un-assigned)	724	55001		150,000				150,000	2027	Cash	
WRF Master Plan - Engineering (Hazen)	721/722		-	230,000	-	-	-	230,000	2027	Cash	
Center Road Water Tower design	723		-	350,000	-	-	-	350,000		Cash (future OWDA financing)	
Krebs Road Sanitary & Watermain	n/a		-	-	delay....possibly combine with other projects			-	tbd	Fund No. 710 (1/3), 725 (2/3)	
Water Plant Expansion - Construction	704		-	-	TBD			-	tbd	OWDA, Other Sources tbd	
Totals			30,192,241	25,705,625	25,276,978	8,030,520	-				
Project Funds Budgeted Costs:											
OWDA Reimbursements	704			6,750,000							
	724			5,333,100							
All Ohio Future Fund Grant	704			2,312,005							
Cash	704			1,550,000							
	724			600,000							
				16,545,105							

			Forecast	Budget							
Property Acquisition			2026	2027							
Giannakopoulos (Johnny's)	701		861,081	-							
720 Moore Road	701/723		2,439,482	-							
Schibley Solvents	701/723		704,942	-							
City of Avon Lake park property	701	estimated	156,000	-							
Nick Mayer Ford	701		-	3,800,000	- 25 acres						
Nick Mayer Ford, purchase of ALRW property	701			(877,628)	- balance to water fund						
Nick Mayer Ford, purchase of ALRW property	721			(1,622,372)	- reimburse sewer fund in full						
Dalgleish	701/723	estimated	1,500,000	-							
			5,661,505	1,300,000	-	-	-				

Avon Lake Regional Water
Schedule of Debt
30-Sep-26

Original Loan Date	Due Date	Term Years	OWDA Debt	Project Name	Original Loan Amount	Outstanding Principal 1-Jan-27
5/15/2009	1/1/2029	20	OWDA Loan #4930	Fay/Vineyard San Swr	1,548,287	269,710
7/1/2009	1/1/2029	20	OWDA Loan #4889	Center Rd Pumping Sta	1,356,266	238,496
1/28/2010	7/1/2041	30	OWDA Loan #5590	Jaycox Swr Proj/Swr Separation	3,018,029	1,820,270
4/25/2013	1/1/2044	30	OWDA Loan #6454	Water Plant Improvements	4,925,787	3,360,939
5/30/2013	7/1/2044	30	OWDA Loan #6456	Belmar Water Proj	4,824,439	3,379,461
3/24/2015	1/1/2038	20	OWDA Loan #7048	WFP Storage Improvements Proj	31,964,099	18,491,624
7/13/2018	7/13/2039	20	OWDA Loan #8165	Curtis	1,860,767	1,297,789
1/1/2017	7/1/2036	20	OWDA Loan #7240	Mull-Norman	3,144,130	1,131,263
1/1/2017	7/1/2026	10	OWDA Loan # 7239	Lear/Nagel Sanitary Sewer Force Main	284,831	-
1/1/2018	7/1/2037	20	OWDA Loan #8047	West Ridge Interconnect	1,896,789	616,456
1/1/2019	7/1/2048	30	OWDA Loan #7740	Fairfield/Brookfield	14,489,882	11,397,661
7/1/2020	1/1/2041	20	OWDA Loan #9170	Plant Effluent Flow Diversion	674,815	521,896
7/1/2020	1/1/2050	30	WPCLF Loan #7349	WPCC Rehabilitation	36,202,855	29,880,230
1/1/2021	7/1/2050	30	OWDA Loan #7837	45s	16,478,215	13,784,459
1/1/2021	7/1/2041	20	OWDA Loan #8616	Jaycox/Bundle	2,533,382	2,025,604
1/1/2021	7/1/2036	12	WPCLF Loan # 7654	Lateral Loan Revolving Fund, zero interest	1,417,957	1,181,630
2/21/2022	7/1/2044	20	OWDA Loan #9694	2022 Water Bundle Project	6,552,877	5,859,530
7/1/2027	1/1/2057	20	OWDA Loan #10639	Water Treatment Plant Improvements - not finalized as of Sep 30, 2026	32,403,931	32,403,931
1/1/2029	7/1/2058	20	OWDA Loan #11419	2025 Water Bundle Project - not finalized as of Sep 30, 2026	17,873,717	-
1/1/2029	7/1/2058	30	OWDA Loan #11855	Utilities Administration Building Expansion - not finalized as of Sep 30, 2026	13,785,090	-
			LORCO Debt			
7/30/2012	1/1/2042	30	OWDA Loan #5164	Force Main - ALRW Debt, LORCO Pays Debt Service	9,903,661	6,429,014
9/24/2009	1/1/2042	30	OWDA Loan #5241	Collection System - ALRW Debt, LORCO Pays Debt Service	19,167,873	12,699,163
1/1/2017	7/1/2036	20	OWDA Loan #7120	Carrington Pointe - LORCO	243,534	133,424

			General Obligation Debt	Project Name		
12/1/2019	12/1/2029	10	GO Bond	Walker - Water Lines 100% Water	1,000,000	585,000
12/1/2019	12/1/2049	30	GO Bond	Moorewood Sewer Project - 100% Sewer	4,810,000	3,980,000

Totals	- Note, a portion of some of the OWDA Loans belongs to the City of Avon Lake	$ 232,361,212	$ 151,487,550
Avergage Annual Debt Service, 2027 - 2058	- Note, does not include projects not yet submitted to OWDA for approval		$ 7,504,766