



**City Council
Legislative Session**

Agenda

**December 8, 2025
7:30 PM**

HR ONBOARDING 6:10 - 6:30 P.M.

2026 Council Members will meet with Human Resources to complete onboarding paperwork during this time. (Here for informational purposes only. Onboarding is not streamed or open).

COMMITTEE MEETINGS

**Committee Meeting Schedule
December 8, 2025**

6:30 - 6:40 p.m.	Executive Committee Meeting on Acceptance of Property	Land Use & Development - Keener
6:40 - 6:45 p.m.	Acceptance of Donated Property (Res. 125)	Land Use & Development - Keener
6:45 - 6:55 p.m.	Founders Grove CRA	Land Use & Development - Keener
6:55 - 7:15 p.m.	Shade Tree Commission	Parks & Recreation - Hager

- Council Committee Schedule 2025-12-08

MEETING WILL RECESS UNTIL 7:30 P.M.

CALL TO ORDER

INVOCATION

Invocation to be given by Pastor Rick Graumlich, Proclamation Church, Mount Vernon Police Chaplain

PLEDGE OF ALLEGIANCE

ACCEPTANCE OF MINUTES

- City Council - Legislative Session - Nov 24, 2025 7:30 PM

RECEIVE PETITIONS AND COMMUNICATIONS

RECEIVE COMMITTEE REPORTS

- Executive Session Minutes 2025-11-24
- Streets and Public Buildings Minutes 2025-11-24A
- Streets and Public Buildings Minutes 2025-11-24B
- Utilities Minutes 2025-11-24A
- Utilities Minutes 2025-11-24B

LIQUOR CONTROL LICENSE

PROCLAMATION

PERSONS SPEAKING ON MATTERS OF CITY CONCERN

RESOLUTIONS FOR THIRD READING

RESOLUTION NO. 2025-118

A RESOLUTION AUTHORIZING THE SAFETY-SERVICE DIRECTOR TO ADVERTISE FOR BIDS AND ENTER INTO CONTRACT FOR THE MANSFIELD AVE AND COTTAGE ST SANITARY IMPROVEMENTS PROJECT; AND DECLARING AN EMERGENCY.

Utilities: Ruckman, Hager

RESOLUTION NO. 2025-122

A RESOLUTION TO MAKE APPROPRIATIONS FOR CURRENT EXPENSES FOR THE CITY OF MOUNT VERNON, STATE OF OHIO, DURING FISCAL YEAR ENDING, DECEMBER 31, 2026.

Finance and Budget: Seavolt, Woods

RESOLUTIONS FOR SECOND READING

RESOLUTION NO. 2025-125

RESOLUTION AUTHORIZING THE SAFETY SERVICE DIRECTOR TO ACCEPT THE DONATION OF PROPERTY FROM THE KNOX COUNTY LAND REUTILIZATION CORPORATION; AND DECLARING AN EMERGENCY.

Land Use and Development: Keener, Mahan

RESOLUTIONS FOR FIRST READING

RESOLUTION NO. 2025-129

A RESOLUTION AUTHORIZING THE SAFETY-SERVICE DIRECTOR TO DISPOSE OF VEHICLES IN THE POLICE DEPARTMENT NOT NEEDED

FOR PUBLIC USE BY THE CITY OF MOUNT VERNON; AND DECLARING AN EMERGENCY.

Finance and Budget: Seavolt, Woods

RESOLUTION NO. 2025-130

A RESOLUTION AUTHORIZING THE SAFETY-SERVICE DIRECTOR OF THE CITY OF MOUNT VERNON TO ENTER INTO AN AGREEMENT TO ACQUIRE IN WHOLE OR IN PART TWO PARCELS OF PROPERTY LOCATED WITHIN THE CITY OF MOUNT VERNON; AND DECLARING AN EMERGENCY.

Land Use and Development: Keener, Mahan

RESOLUTION NO. 2025-131

A RESOLUTION TO AUTHORIZE AMENDMENTS TO THE CITY OF MOUNT VERNON, KNOX COUNTY, OHIO NATURAL GAS AGGREGATION PLAN OF OPERATION AND GOVERNANCE; AND DECLARING AN EMERGENCY.

Utilities: Ruckman, Hager

RESOLUTION NO. 2025-132

A RESOLUTION AUTHORIZING AND DIRECTING THE SAFETY SERVICE DIRECTOR OF THE CITY OF MOUNT VERNON, OHIO, TO ACQUIRE AXON ENTERPRISE, INC. TASER 10 HANDHELD CONDUCTED ENERGY DEVICES AND RELATED EQUIPMENT AND SERVICES FOR THE MOUNT VERNON POLICE DEPARTMENT, AND DECLARING AN EMERGENCY.

Fire, Police and Civil Defense: Mahan, Seavolt

RESOLUTION NO. 2025-133

A RESOLUTION AUTHORIZING AND DIRECTING THE AUDITOR OF THE CITY OF MOUNT VERNON TO CREATE AN ADDITIONAL EXPENSE LINE PURSUANT TO O.R.C. 5705.09(F), MAKE A SUPPLEMENTAL APPROPRIATION TO THE NEW LINE; AND DECLARING AN EMERGENCY.

Finance and Budget: Seavolt, Woods

RESOLUTION NO. 2025-134

A RESOLUTION AUTHORIZING AND DIRECTING THE AUDITOR OF THE CITY OF MOUNT VERNON TO MAKE SUPPLEMENTAL APPROPRIATIONS AND TRANSFER CERTAIN FUNDS.

Finance and Budget: Seavolt, Woods

ORDINANCES FOR THIRD READING

ORDINANCE NO. 2025-34

AN ORDINANCE ESTABLISHING ANNUAL WASTEWATER RATE
ADJUSTMENTS FOR CALENDAR YEARS 2026, 2027, AND 2028.

Utilities: Ruckman, Hager

ORDINANCE NO. 2025-37

AN ORDINANCE APPROVING THE EXECUTION OF A COMMUNITY
REINVESTMENT AREA AGREEMENT BETWEEN THE CITY OF MOUNT
VERNON AND FOUNDERS GROVE, LLC.

Land Use and Development: Keener, Mahan

ORDINANCES FOR SECOND READING**ORDINANCES FOR FIRST READING**ORDINANCE NO. 2025-38

AN ORDINANCE AMENDING CHAPTER 187 OF THE CODIFIED
ORDINANCES OF THE CITY OF MOUNT VERNON, OHIO; AND
DECLARING AN EMERGENCY.

Finance and Budget: Seavolt, Woods

REMARKS FROM THE ADMINISTRATION**REMARKS FROM COUNCIL****ADJOURN AT THE CALL OF THE PRESIDENT**



PRESS RELEASE

City Hall
40 Public Square
Mount Vernon, OH 43050

FOR MORE INFORMATION, CONTACT:

Zac Sherman, Clerk of Council
740-393-9517 Fax: 740-397-6595
zsherman@mtvernonoh.gov

FOR IMMEDIATE RELEASE

December 5, 2025

Mount Vernon City Council Committee Meeting Schedule December 8, 2025

6:30 - 6:40 p.m.	Executive Committee Meeting on the Acceptance of Property	Land Use & Development - Keener
6:40 - 6:45 p.m.	Acceptance of Donated Property (Res. 125)	Land Use & Development - Keener
6:45 - 6:55 p.m.	Founders Grove CRA	Land Use & Development - Keener
6:55 - 7:15 p.m.	Shade Tree Commission	Parks & Recreation - Hager

The above listed meeting will be held to discuss the above items; but will not be limited to those listed.
Mount Vernon News - WMVO - WNZR - City Hall Bulletin Board



2024-2025

**Land Use and Development Committee Meeting Minutes
November 24, 2025 – 5:51 p.m. to 6:11 p.m.**

COUNCIL PRESENT:

Bruce Hawkins, President
James Mahan, First Ward
John Ruckman, Second Ward
Amber Keener, At-Large
Mel Severns, At-Large
Tammy Woods, Third Ward
Amber Keener, At-Large
Janis Seavolt, At-Large

OTHERS IN ATTENDANCE:

Matt Starr, Mayor
Tanner Salyers, Safety-Service Director
Rob Broeran, Law Director
Brian Ball, City Engineer
Quentin Platt, Ast. Engineer
David Stuller, Treasurer
Dan Brinkman, Auditor

Keener made a motion to enter into Executive Session at 5:51 p.m. to discuss possible acquisition of property. Second by Mahan. Entered Executive Session by unanimous voice vote.

Motion to adjourn Executive Session by Keener, second by Mahan. Adjourned by unanimous voice vote at 6:11 p.m.

Respectfully submitted,

Amber Keener, Chair
Land Use and Development
Mount Vernon City Council
AK/zs

Communication: Executive Session Minutes 2025-11-24 (Receive Committee Reports)



2024-2025

Streets and Public Buildings Committee Meeting Minutes

November 24, 2025 – 6:54 p.m. to 7:03 p.m.

COUNCIL PRESENT:

Bruce Hawkins, President
James Mahan, First Ward
John Ruckman, Second Ward
LeNan Hager, Fourth Ward
Mel Severns, At-Large
Tammy Woods, Third Ward
Amber Keener, At-Large
Janis Seavolt, At-Large

OTHERS IN ATTENDANCE:

Matt Starr, Mayor
Tanner Salyers, Safety-Service Director
Rob Broeran, Law Director
David Stuller, Treasurer
Dan Brinkman, Auditor
Brian Ball, City Engineer
Quentin Platt, Ast. Engineer
Zachary Sherman, Clerk
Cheryl Splain, Knox Pages

CDBG Riverside Park Neighborhood Project

Brian Ball, City Engineer, said that a neighborhood CDBG needs to fulfill certain criteria by listening to citizens within the neighborhood. During initial meetings, citizens are given a blank map and draw what they want to occur in their neighborhood. Then, there are multiple public meetings and listening solutions to arrive at the proposed project.

This project includes six pickleball courts and a conversion of an existing facility to a basketball court. The project is in the flood plain but not the flood way. The project also includes sidewalk and drainage improvements on W Sugar St. As well as narrowing the lane to eleven ft.

Respectfully submitted,

Mel Severns, Chair
Streets and Public Buildings Committee
Mount Vernon City Council
MS/zs



2024-2025

Streets and Public Buildings Committee Meeting Minutes

November 24, 2025 – 7:03 p.m. to 7:08 p.m.

COUNCIL PRESENT:

Bruce Hawkins, President
James Mahan, First Ward
John Ruckman, Second Ward
LeNan Hager, Fourth Ward
Mel Severns, At-Large
Tammy Woods, Third Ward
Amber Keener, At-Large
Janis Seavolt, At-Large

OTHERS IN ATTENDANCE:

Matt Starr, Mayor
Tanner Salyers, Safety-Service Director
Rob Broeran, Law Director
David Stuller, Treasurer
Dan Brinkman, Auditor
Brian Ball, City Engineer
Quentin Platt, Ast. Engineer
Zachary Sherman, Clerk
Cheryl Splain, Knox Pages

CDBG Burgess and Hamtramck St. Reconstruction Project.

Brian Ball, City Engineer, said that one section of Burgess St. has not been invested in since 1929.

The project will remove bricks, replace utilities, add a concrete foundation, and replace bricks on the roadways. Where possible, the project will preserve sandstone curbs. The plan is to bid the project in January, 2026 and be done by August of 2026.

Respectfully submitted,

Mel Severns, Chair
Streets and Public Buildings Committee
Mount Vernon City Council
MS/zs



2024-2025

**Utilities Committee Meeting Minutes
November 24, 2025 – 6:24 p.m. to 6:28 p.m.**

COUNCIL PRESENT:

Bruce Hawkins, President
James Mahan, First Ward
John Ruckman, Second Ward
Amber Keener, At-Large
Mel Severns, At-Large
Tammy Woods, Third Ward
Amber Keener, At-Large
Janis Seavolt, At-Large

OTHERS IN ATTENDANCE:

Matt Starr, Mayor
Tanner Salyers, Safety-Service Director
Rob Broeran, Law Director
David Stuller, Treasurer
Dan Brinkman, Auditor
Brian Ball, City Engineer
Quentin Platt, Ast. Engineer
Zachary Sherman, Clerk
Cheryl Splain, Knox Pages

Mansfield Ave and Cottage St Sanitary Improvements Project
Quentin Platt, Ast. Engineer, said that the project addresses sanitary main across from Dan Emmett. There is an old clay pipe that clogs often and needs to be addressed. Six trees will need to be removed. There are also shared laterals on Cottage St. for three houses. The goal is to implement a 120 ft. extension to fix that issue.

Respectfully submitted,

John Ruckman, Chair
Utilities Committee
Mount Vernon City Council
JR/zs

Communication: Utilities Minutes 2025-11-24A (Receive Committee Reports)



2024-2025

**Utilities Committee Meeting Minutes
November 24, 2025 – 6:28 p.m. to 6:54 p.m.**

COUNCIL PRESENT:

Bruce Hawkins, President
James Mahan, First Ward
John Ruckman, Second Ward
Amber Keener, At-Large
Mel Severns, At-Large
Tammy Woods, Third Ward
Amber Keener, At-Large
Janis Seavolt, At-Large

OTHERS IN ATTENDANCE:

Matt Starr, Mayor
Tanner Salyers, Safety-Service Director
Rob Broeran, Law Director
David Stuller, Treasurer
Dan Brinkman, Auditor
Brian Ball, City Engineer
Quentin Platt, Ast. Engineer
Zachary Sherman, Clerk
Cheryl Splain, Knox Pages

Wastewater Rate Adjustments

Safety-Service Director Salyers said that one goal is to transition the language of bills from cubic ft. of water to gallons—something residents will more easily understand. The recommendation from Arcadis is to increase wastewater rates by 11% and water rates by 7% per year. The water adjustments are at the discretion of the Safety-Service Director, but are included in the legislation for transparency. Council determines the wastewater rates. After 2028, it may be wise to consider CPI and modifying how rates are adjusted in the future.

Mahan noted that it is easier to adjust to a gradual increase than a jump in price, so including CPI after 2028 may be prudent.

Respectfully submitted,

John Ruckman, Chair
Utilities Committee
Mount Vernon City Council
JR/zs

Communication: Utilities Minutes 2025-11-24B (Receive Committee Reports)



**City Council
City of Mount Vernon
Mount Vernon, OH 43050**

SCHEDULED

RESOLUTION 2025-118

Meeting: 12/08/25 7:30 PM
Dept: Utilities
Ruckman, Hager
Category: Utilities
Prepared By: Rob Broeren
Initiator: Zac Sherman
DOC ID: 4339

A RESOLUTION AUTHORIZING THE SAFETY-SERVICE DIRECTOR TO ADVERTISE FOR BIDS AND ENTER INTO CONTRACT FOR THE MANSFIELD AVE AND COTTAGE ST SANITARY IMPROVEMENTS PROJECT; AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Mount Vernon, State of Ohio:

SECTION 1: That the Safety-Service Director for the City of Mount Vernon is hereby authorized and directed to advertise for bids and enter into a contract for the Mansfield Ave and Cottage St Sanitary Improvements Project (PID 2591301).

SECTION 2: This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, and for the further reason that bids must be solicited at the earliest possible time to avoid future cost increases, and said Resolution shall, therefore, become effective upon its date of passage and approval by the Mayor, provided that it receives the affirmative vote of two-thirds (2/3) of the members elected to the Council of the City of Mount Vernon; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

HISTORY:

11/10/25 City Council **FIRST READING**

Ruckman gave Resolution 2025-118 it's first reading.

11/24/25 City Council **SECOND READING**

Ruckman gave Resolution 2025-118 a second reading,



City Council
City of Mount Vernon
Mount Vernon, OH 43050

SCHEDULED

RESOLUTION 2025-122

Meeting: 12/08/25 7:30 PM
Dept: Finance and Budget
Seavolt, Woods
Category: Finance
Prepared By: Rob Broeren
Initiator: Zac Sherman
DOC ID: 4335

A RESOLUTION TO MAKE APPROPRIATIONS FOR CURRENT EXPENSES FOR THE CITY OF MOUNT VERNON, STATE OF OHIO, DURING FISCAL YEAR ENDING, DECEMBER 31, 2026.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Mount Vernon, State of Ohio:

SECTION 1: That the Auditor of the City of Mount Vernon be, and he herewith is, authorized and directed to make appropriations for current expenses of the City of Mount Vernon, during the fiscal year ending December 31, 2026, as listed on Exhibit A.

SECTION 2: This Resolution provides for appropriations for the current expenses of the City, and therefore, pursuant to Revised Code Section 731.30, it shall become effective upon the passage and approved by the Mayor.

HISTORY:

11/10/25 City Council **FIRST READING**

Seavolt gave Resolution 2025-122 it's first reading.

11/24/25 City Council **SECOND READING**

Seavolt gave Resolution 2025-122 its second reading. The current drafts of the 2026 budgets are now attached as exhibits to the legislation.

1100 COUNCIL

Account	Description	2024 Budget	2025 Budget	Expenses	2026 Budget	Comments
101.1100.5111	COUNCIL PRESIDENT & MEMBE	75,032.00	80,000.00	74,030.68	78,000.00	
101.1100.5311	DUES/SUPPLIES/INCIDENTALS	2,112.95	2,818.97	2,484.96	2,000.00	
101.1100.5311	SECURITY	3,300.00	4,250.00	2,225.00	4,000.00	
101.1100.5431	TRAINING/TRAVEL/EXPENSES	2,375.00	3,373.98	1,321.00	5,000.00	
101.1100.5445	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	
101.1100.5445	COUNCIL CLERK	0.00	6,000.00	0.00	65,000.00	
TOTAL		82,819.95	96,442.95	80,061.64	154,000.00	

1200 MAYOR

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.1200.51111	MAYOR SALARY	78,664.00	81,100.00	71,675.10	83,500.00	
101.1200.51112	MAYORS ADMIN ASSISTANT	54,500.00	65,000.00	61,328.11	68,500.00	
101.1200.53111	DUES/SUPPLIES/INCIDENTAL	13,487.72	6,905.55	5,542.91	10,000.00	
101.1200.53113	TELEPHONE	1,597.96	152.90	42.32	0.00	
101.1200.54311	TRAINING/TRAVEL/EXPENSE	4,000.00	5,629.69	3,447.00	5,500.00	
101.1200.54451	COMPUTER MAINTENANCE	500.00	0.00	0.00	0.00	
101.1200.54465	BOARDS & MEMBERSHIPS	200.00	2,500.00	0.00	15,000.00	
TOTAL		152,949.68	161,288.14	142,035.44	182,500.00	

1300 AUDITOR

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.1300.51111	AUDITOR SALARY	76,948.00	79,500.00	98,219.05	81,750.00	
101.1300.51112	AUDITORS DEPUTY & CLERKS	177,000.00	250,000.00	208,264.13	260,000.00	
101.1300.52121	P E R S (GENERAL)	207,532.00	55,000.00	37,527.02	0.00	
101.1300.53111	DUES/SUPPLIES/INCIDENTALS	21,462.64	85,000.00	49,469.76	50,000.00	
101.1300.53112	FINANCIAL SERVICE CHARGES	9,800.00	10,000.00	28,800.43	40,000.00	
101.1300.53113	TELEPHONE	3,594.90	0.00	0.00	0.00	
101.1300.53211	O M L LEAGUE DUES	2,270.00	3,000.00	2,241.00	3,750.00	
101.1300.54111	SERVICES RECEIVED-ACCRUAL AC	14,000.00	100,000.00	62,004.45	50,000.00	
101.1300.54311	TRAINING/TRAVEL/EXPENSES	1,000.00	15,000.00	7,390.82	10,000.00	
101.1300.54451	COMPUTER MAINTENANCE	24,000.00	0.00	0.00	0.00	
101.1300.54461	ANNUAL REPORT	500.00	20,500.00	0.00	25,000.00	
101.1300.54484	TRANSFER TO BOND RETIREMEN	35,000.00	50,000.00	0.00	0.00	
TOTAL		573,107.54	668,000.00	493,916.66	520,500.00	

1400 TREASURER

Account	Description	2024 Budget	2025 Budget	Expenses	2026 Budget	Comments
101.1400.51111	TREASURERS SALARY	9,379.00	10,000.00	8,441.88	15,000.00	
101.1400.53111	DUES/SUPPLIES/INCIDENTA	300.00	500.00	0.00	300.00	
TOTAL		9,679.00	10,500.00	8,441.88	15,300.00	

1500 LAW DIRECTOR

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
101.1500.51111	LAW DIRECTORS SALARY	114,660.00	120,600.00	104,724.38	124,050.00	
101.1500.51112	LAW DIRECTOR CLERKS	302,000.00	441,000.00	326,758.97	475,000.00	
101.1500.53111	DUES/SUPPLIES/INCIDENTA	7,997.04	8,000.00	4,101.32	8,500.00	
101.1500.53113	TELEPHONE	3,407.86	0.00	0.00	0.00	
101.1500.53114	LAW BOOKS	5,000.00	5,500.00	3,938.82	6,250.00	
101.1500.53216	FURTHERANCE OF JUSTICE	10,015.00	12,500.00	3,012.16	25,000.00	
101.1500.54111	OTHER LEGAL DUTIES	28,855.00	45,000.00	2,017.70	25,000.00	
101.1500.54311	TRAINING/TRAVEL/EXPENSE	9,700.00	10,000.00	3,510.30	12,500.00	
101.1500.54422	INSURANCE DEFENSE FUND	0.00	0.00	0.00	0.00	
101.1500.54451	COMPUTERIZATION	6,720.00	0.00	0.00	0.00	
TOTAL		488,354.90	642,600.00	448,063.65	676,300.00	

1510 VICTIM ADVOCATE

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
101.1510.51111	PERSONNEL	0.00	60,825.00	53,739.36	61,000.00	ht funded position in LD office, 30% covered by GF
101.1510.52121	P E R S	0.00	0.00	0.00	0.00	
101.1510.52123	WORKER COMPENSATION	0.00	0.00	0.00	0.00	
101.1510.52125	EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00	
101.1510.52126	MEDICARE & SOCIAL SECURITY	0.00	0.00	0.00	0.00	
101.1510.53111	DUES/SUPPLIES/INCIDENTAL	0.00	0.00	0.00	0.00	
101.1510.53113	TELEPHONE	0.00	0.00	0.00	0.00	
101.1510.54111	SOCIAL PROGRAMS	0.00	0.00	0.00	0.00	
101.1510.54311	TRAINING/TRAVEL/EXPENSES	0.00	0.00	0.00	0.00	
101.1510.55511	EQUIPMENT	0.00	0.00	0.00	0.00	
TOTAL		0.00	60,825.00	53,739.36	61,000.00	

1600 INCOME TAX

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
101.1600.51111	INCOME TAX ADMINISTRATIVE	75,255.00	83,000.00	76,251.82	86,000.00	
101.1600.51112	DEPUTY AND EMPLOYEES	109,000.00	135,000.00	119,446.59	142,000.00	
101.1600.53111	DUES/SUPPLIES/INCIDENTAL	29,632.24	30,000.00	19,899.83	25,000.00	
101.1600.53113	TELEPHONE	3,091.94	0.00	0.00	0.00	
101.1600.54311	TRAINING/TRAVEL/EXPENSE	4,000.00	4,000.00	2,598.71	4,000.00	
101.1600.54451	SOFTWARE	26,000.00	0.00	0.00	23,000.00	
101.1600.54465	INCOME TAX REFUNDS	275,000.00	425,000.00	248,626.21	400,000.00	
101.1600.55511	INCOME TAX EQUIPMENT	12,000.00	12,000.00	509.99	15,000.00	
TOTAL		533,979.18	689,000.00	467,333.15	695,000.00	

1700 MUNICIPAL COURT

Account	Description	Budget	2025 Budget	Expense	2026 Budget	Comments
101.1700.51111	MUNICIPAL COURT JUDGES SALARY	43,900.00	43,400.00	27,775.76	50,000.00	
101.1700.51112	MUNICIPAL COURT CLERK SALARY	45,400.00	47,500.00	41,935.11	50,250.00	
101.1700.51113	MUNICIPAL COURT DEPUTY CLERKS	255,260.00	274,000.00	238,176.56	332,500.00	
101.1700.51114	DISPUTE MEDIATION ADMINISTRATION	0.00	0.00	0.00	0.00	
101.1700.51115	MUNICIPAL COURT MAGISTRATE	0.00	0.00	0.00	40,000.00	
101.1700.52121	MUNICIPAL COURT P E R S	163,825.00	107,000.00	32,374.35	85,000.00	
101.1700.53111	DUES/SUPPLIES/INCIDENTALS	66,145.00	75,000.00	61,567.35	90,000.00	
101.1700.53112	BANK CHARGES	600.00	600.00	0.00	0.00	
101.1700.53113	TELEPHONE	5,799.80	0.00	320.64	0.00	
101.1700.53114	LAW LIBRARY	1,000.00	1,000.00	0.00	1,000.00	
101.1700.54112	MERIT DRUG COURT	6,412.72	5,556.52	227.55	5,500.00	
101.1700.54113	YOUTH ASSISTANCE PROJECT	1,645.29	1,645.29	0.00	1,750.00	
101.1700.54311	TRAINING/TRAVEL/EXPENSES	1,000.00	2,000.00	1,235.86	2,000.00	
101.1700.54451	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	
TOTAL		590,987.81	557,701.81	403,613.18	658,000.00	

1720 MUNICIPAL COURT BALIFF

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.1720.51111	MUNICIPAL COURT BAILIFF SALA	30,000.00	33,500.00	34,252.98	35,100.00	
101.1720.51112	MUNICIPAL COURT SECURITY	98,470.00	107,000.00	99,790.53	97,500.00	
101.1720.52127	BAILIFF UNIFORM	1,950.00	1,500.00	719.44	1,500.00	
101.1720.53111	DUES/SUPPLIES/INCIDENTALS	0.00	0.00	0.00	0.00	
101.1720.54311	TRAINING/TRAVEL/EXPENSES	1,200.00	1,500.00	1,190.96	1,600.00	
TOTAL		131,620.00	143,500.00	135,953.91	135,700.00	

1760 WITNESS AND JURY FEES

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.1760.554463	Witness & Jury Fee	0.00	0.00	0.00	0.00	County funded
TOTAL		0.00	0.00	0.00	0.00	

1780 PROBATION OFFICER & CLERK

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.1780.51111	PROBATION OFFICER & CLERK	177,000.00	257,000.00	172,692.62	269,000.00	
101.1780.51112	SPECIAL DOCKET-FY25	35,000.00	35,000.00	37,000.00	0.00	
101.1780.51113	SPECIAL DOCKET-FY24	16,795.24	0.00	0.00	0.00	
101.1780.51114	MENTAL HEALTH-FY25	35,000.00	27,666.00	27,666.00	0.00	
101.1780.53111	DUES/SUPPLIES/INCIDENTALS	13,150.00	12,000.00	4,554.90	12,000.00	
101.1780.53112	ELECTRONIC MONITORING CHARG	8,596.00	7,804.00	1,726.00	0.00	
101.1780.53113	TELEPHONE	2,151.84	0.00	0.00	0.00	
101.1780.53114	PROB-AWARE-DRUG TESTING	25,790.66	16,428.09	0.00	0.00	
101.1780.53115	PROBATION-FOOD/DRINKS	17.35	17.35	0.00	0.00	
101.1780.54311	TRAINING/TRAVEL/EXPENSES	6,475.00	8,000.00	5,842.96	8,000.00	
TOTAL		319,976.09	363,915.44	249,482.48	289,000.00	

1785 PROBATION OFFICER

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.1785.51111	PROBATION OFFICER	0.00	0.00	0.00	0.00	
101.1785.51112	PROB-SPEC DOCKET GRANT	0.00	0.00	0.00	0.00	
101.1785.52121	P E R S	0.00	0.00	0.00	0.00	
101.1785.52123	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	
101.1785.52125	EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00	
101.1785.52126	MEDICARE & SOCIAL SECURITY	0.00	0.00	0.00	0.00	
101.1785.53111	SUPPLIES	0.00	0.00	0.00	0.00	
101.1785.53113	COMMUNICATION	0.00	0.00	0.00	0.00	
101.1785.53114	ADVERTISING	0.00	0.00	0.00	0.00	
101.1785.53115	TRANSPORTATION	0.00	0.00	0.00	0.00	
101.1785.53214	MAINTENANCE OF VEHICLE	0.00	0.00	0.00	0.00	
101.1785.54111	SERVICES RECEIVED	0.00	0.00	0.00	0.00	
101.1785.54112	DRUG TESTING	0.00	0.00	0.00	0.00	
101.1785.54113	INCENTIVE-GRANT FUND	0.00	0.00	0.00	0.00	
101.1785.54114	ALCOHOL TESTING	0.00	0.00	0.00	0.00	
101.1785.54115	TESTING SUPPLIES	0.00	0.00	0.00	0.00	
101.1785.54116	ELECTRONIC MONITORING	0.00	0.00	0.00	0.00	
101.1785.54118	COUNSELING	0.00	0.00	0.00	0.00	
101.1785.54119	EDUCATIONAL SUPPLIES	120.00	0.00	0.00	0.00	
101.1785.54120	TRANSPORTATION PASSES	0.00	0.00	0.00	0.00	
101.1785.54311	STAFF TRAINING/DEVELOPMENT	250.00	0.00	0.00	0.00	
101.1785.55511	EQUIPMENT	0.00	0.00	0.00	0.00	
TOTAL		370.00	0.00	0.00	0.00	

1786 PROBATION OFFICER

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.1786.51111	PROBATION OFFICER	40,000.00	112,000.00	49,727.81	0.00	
101.1786.52121	P E R S	11,191.23	16,000.00	8,801.47	0.00	
101.1786.52123	WORKERS COMP	2,000.00	3,000.00	37.14	0.00	
101.1786.52125	EMPLOYEE INSURANCE	16,006.00	35,000.00	22,297.33	0.00	
101.1786.52126	MEDICARE & SS	1,000.00	2,500.00	887.88	0.00	
101.1786.53111	DUES/SUPPLIES	3,000.00	4,000.00	5,978.37	0.00	
101.1786.53112	CONFERENCE REGISTRATION	3,000.00	4,000.00	5,734.07	0.00	
101.1786.53113	MEMBERSHIPS	1,125.00	1,500.00	494.15	0.00	
101.1786.54112	DRUG TESTING	13,679.92	6,000.00	40,492.89	0.00	
101.1786.54113	TESTING SUPPLIES	1,500.00	2,000.00	8,330.04	0.00	
101.1786.54114	CONFIRMATION TESTING	700.00	500.00	0.00	0.00	
101.1786.54115	GPS SERVICES	6,435.00	5,000.00	4,072.50	0.00	
101.1786.54116	ELECTRONIC MONITORING	5,163.00	500.00	8,062.50	0.00	
101.1786.54117	SUBSTANCE ABUSE	28,000.00	17,000.00	22,000.00	0.00	
101.1786.54118	MENTAL HEALTH SERVICES	21,000.00	17,000.00	17,000.00	0.00	
101.1786.54119	ANGER MANAGEMENT	7,826.25	5,800.00	6,000.00	0.00	
101.1786.54120	ADDITIONAL TREATMENT SERVICE	20,895.00	17,600.00	15,490.79	0.00	
101.1786.54121	CLASS MATERIALS	1,125.00	400.00	2,343.08	0.00	
101.1786.54122	HANDS DOWN COSTS	2,625.00	0.00	5,949.00	0.00	
101.1786.54123	INCENTIVES	3,750.00	5,000.00	10,000.00	0.00	
101.1786.54124	TRANSPORTATION	2,250.00	2,000.00	7,929.87	0.00	
101.1786.54311	TRAINING/TRAVEL-IN STATE	3,000.00	4,000.00	5,786.45	0.00	
101.1786.55511	EQUIPMENT	-	30,000.00	29,910.49	0.00	
TOTAL		195,271.40	290,800.00	277,325.83	0.00	

1787 PROBATION OFFICER - JRIG

Account	Description	2024 Budget	2025 Budget	2025 Est/Act Expense	2026 Budget	Comments
101.1787.51111	PROBATION OFFICER-JRIG	0.00	0.00	0.00	0.00	
101.1787.52121	P E R S-JRIG	0.00	0.00	0.00	0.00	
101.1787.52123	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	
101.1787.52125	EMPLOYEE INSURANCE-JRIG	0.00	0.00	0.00	0.00	
101.1787.52126	MEDICARE & SOCIAL SECURITY-JRIG	0.00	0.00	0.00	0.00	
101.1787.53111	DUES/SUPPLIES/INCIDENTALS-JRIG	0.00	0.00	0.00	0.00	
101.1787.53113	TELEPHONE-JRIG	0.00	0.00	0.00	0.00	
101.1787.53214	VEHICLE MAINTENANCE-JRIG	0.00	0.00	0.00	0.00	
101.1787.54111	SERVICES RECEIVED-JRIG	0.00	0.00	0.00	0.00	
101.1787.54112	DRUG TESTING-JRIG	0.00	0.00	0.00	0.00	
101.1787.54311	TRAINING/TRAVEL/EXPENSES-JRIG	0.00	0.00	0.00	0.00	
101.1787.55511	EQUIPMENT-JRIG	0.00	0.00	0.00	0.00	
TOTAL		0.00	0.00	0.00	0.00	

1800 MERIT SYSTEM ADMINISTRATOR

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.1800.51111	MERIT SYSTEM ADMINISTRATOR	350.72	0.00	0.00	0.00	
101.1800.53111	DUES/SUPPLIES/INCIDENTALS	6,782.77	5,000.00	352.45	5,000.00	
101.1800.53113	TELEPHONE	0.00	0.00	0.00	0.00	
101.1800.53115	TESTING	24,337.00	20,000.00	12,236.00	20,000.00	
101.1800.54111	CIVIL SERVICE LEGAL FEES	0.00	10,000.00	0.00	10,000.00	
101.1800.54311	TRAINING/TRAVEL/EXPENSES	0.00	1,000.00	999.00	1,000.00	
TOTAL		31,470.49	36,000.00	13,587.45	36,000.00	

1900 CHIEF, CAPTAIN & POLICE

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.1900.51111	CHIEF, CAPTAIN & POLICE	0.00	0.00	0.00	0.00	
101.1900.51112	RADIO CLERK & EXEC SECRETARY	0.00	0.00	0.00	0.00	
101.1900.52121	P E R S	0.00	0.00	0.00	0.00	
101.1900.52127	UNIFORMS	0.00	0.00	0.00	0.00	
101.1900.53111	DUES/SUPPLIES/INCIDENTALS	2,728.34	0.00	0.00	0.00	
101.1900.53112	AUXILIARY INCIDENTALS	0.00	0.00	0.00	0.00	
101.1900.53113	TELEPHONE	0.00	0.00	0.00	0.00	
101.1900.53211	HOTEL VOUCHER-CARD	0.00	0.00	0.00	0.00	
101.1900.53213	SUSTENANCE OF PRISONERS	0.00	0.00	0.00	0.00	
101.1900.53215	MAINTENANCE OF EQUIPMENT	0.00	0.00	0.00	0.00	
101.1900.53216	K-9 UNIT EXPENSES	24,965.67	27,000.00	19,500.00	0.00	
101.1900.53217	BIKE MAINT & REPAIRS	0.00	0.00	0.00	0.00	
101.1900.53218	UNIFORM MAINTENANCE	0.00	0.00	0.00	0.00	
101.1900.54112	MEDICAL TESTS	0.00	0.00	0.00	0.00	
101.1900.54115	PAK PROGRAM (POLICE & KIDS)	10,602.80	11,000.00	2,310.70	0.00	
101.1900.54311	TRAINING/TRAVEL/EXPENSES	0.00	0.00	0.00	0.00	
101.1900.54312	PRISONER TRANSFER FUND	0.00	0.00	0.00	0.00	
101.1900.54313	TRAINING/TRAVEL/EXPENSES-GRA	0.00	0.00	0.00	0.00	
101.1900.54423	INSURANCE DEDUCTIBLE	0.00	0.00	0.00	0.00	
101.1900.54451	L E A D S	0.00	0.00	0.00	0.00	
101.1900.54452	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	
101.1900.54453	PURCHASE CRUISERS	0.00	67,763.17	56,190.40	0.00	
101.1900.54454	TAPE RECORDING LEASE	0.00	0.00	0.00	0.00	
101.1900.54455	PAGER LEASE	0.00	0.00	0.00	0.00	
101.1900.54490	TRANSFER TO POLICE PENSION	0.00	0.00	0.00	0.00	
101.1900.54491	DOCTORS JAIL FUND	0.00	0.00	0.00	0.00	
101.1900.55511	EQUIPMENT	0.00	0.00	0.00	0.00	
TOTAL		38,296.81	105,763.17	78,001.10	0.00	

1950 IMPOUND LOT

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.1950.53111	IMPOUND LOT SUPPLIE	-	500.00	0.00	500.00	Mostly covered by towing fees and storage.
101.1950.54111	IMPOUND LOT TOWING	-	42,000.00	26,606.00	35,000.00	Mostly covered by towing fees and storage.
TOTAL		0.00	42,500.00	26,606.00	35,500.00	

2200 HUMANE OFFICER

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.2200.54111	HUMANE OFFICER	50,100.00	18,000.00	14,534.70	18,600.00	
101.2200.54311	ANIMAL CONTROL	13,600.00	35,000.00	31,081.01	36,100.00	
TOTAL		63,700.00	53,000.00	45,615.71	54,700.00	

2300 SERVICE DIRECTOR

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.2300.51111	SERVICE DIRECTOR	91,300.00	114,000.00	100,113.83	118,700.00	
101.2300.51112	S D ADMINISTRATIVE ASSISTANT	51,000.00	57,000.00	56,199.38	25,000.00	
101.2300.53111	DUES/SUPPLIES/INCIDENTALS	5,652.30	9,781.32	7,478.00	10,000.00	
101.2300.53113	TELEPHONE	4,787.96	2,775.94	2,775.94	0.00	
101.2300.53214	SAFETY OFFICER	0.00	0.00	0.00	0.00	
101.2300.54111	SERVICES RECEIVED	240,402.00	131,268.40	85,808.06	75,000.00	
101.2300.54115	CITY INSPECTOR	0.00	30,000.00	32,132.00	0.00	
101.2300.54311	TRAINING/TRAVEL/EXPENSES	2,105.00	2,000.00	170.00	2,000.00	
101.2300.54451	CONTINGENCIES	0.00	69,000.00	30,024.92	75,000.00	
TOTAL		395,247.26	415,825.66	314,702.13	305,700.00	

2320 HUMAN RESOURCES

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.2320.51111	HUMAN RESOURCE DIRECTOR	82,565.00	95,000.00	92,255.50	94,000.00	
101.2320.51112	HUMAN RESOURCE EMPLOYE	70,000.00	62,000.00	61,735.27	70,000.00	
101.2320.53111	DUES/SUPPLIES/INCIDENTALS	13,775.24	10,000.00	6,389.61	10,000.00	
101.2320.53113	TELEPHONE	1,233.98	0.00	0.00	0.00	
101.2320.54111	SERVICES RECEIVED	42,027.30	60,000.00	27,864.00	60,000.00	
101.2320.54311	TRAINING/TRAVEL/EXPENSES	975.00	2,000.00	439.00	2,000.00	
101.2320.54312	WORKFORCE DEVELOPMENT	8,608.10	5,000.00	7,458.50	8,000.00	
TOTAL		219,184.62	234,000.00	196,141.88	244,000.00	

2350 CODE ENFORCEMENT

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.2350.51111	CITY INSPECTOR	55,800.00	53,000.00	53,723.26	34,500.00	
101.2350.53111	DUES/SUPPLIES/INCIDENTALS	2,195.12	3,354.04	1,459.00	4,000.00	
101.2350.53113	TELEPHONE	1,383.98	75.28	40.08	0.00	
101.2350.53214	MAINTENANCE OF EQUIPMEN	3,920.00	2,670.00	171.63	4,000.00	
101.2350.54111	SERVICES RECEIVED	10,675.00	5,090.00	865.00	15,000.00	
101.2350.54311	TRAINING/TRAVEL/EXPENSES	0.00	1,000.00	737.32	3,000.00	
101.2350.54451	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	
101.2350.54452	ASST CITY INSPECTOR	-	-	-	56,500.00	
101.2350.54453	ADMIN ASSISTANT	-	-	-	15,000.00	
TOTAL		73,974.10	65,189.32	56,996.29	132,000.00	

2400 ENGINEERING

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
101.2400.51111	DIRECTOR OF ENGINEERING	109,338.00	136,000.00	111,826.76	132,000.00	
101.2400.51112	ASSISTANTS & CLERK	436,718.40	565,748.32	499,423.39	514,000.00	
101.2400.51113	ASST. CITY ENGINEER	95,965.00	96,000.00	84,381.58	100,000.00	
101.2400.51114	CONSTRUCTION MANAGER	77,005.00	168,000.00	75,361.43	90,000.00	
101.2400.51115	DEV SERV MANAGER	0.00	0.00	0.00	92,000.00	
101.2400.52127	UNIFORMS	2,725.00	3,525.00	565.50	6,000.00	
101.2400.53111	DUES/SUPPLIES/INCIDENTALS	40,920.14	47,504.30	11,409.94	15,000.00	
101.2400.53113	SOFTWARE	7,213.98	6,646.24	1,513.64	42,000.00	
101.2400.53214	MAINTENANCE OF EQUIPMENT	12,750.00	16,840.00	7,416.99	20,000.00	
101.2400.54111	SERVICES RECEIVED-PLANNER	0.00	0.00	0.00	0.00	
101.2400.54115	CONTRACT ENGINEERING	756,564.66	1,433,098.27	481,527.39	1,524,977.00	CORPO (524,976.14)
101.2400.54311	TRAINING/TRAVEL/EXPENSES	2,695.25	8,525.00	6,690.79	10,000.00	
101.2400.54423	INSURANCE DEDUCTIBLE	500.00	0.00	0.00	0.00	
101.2400.55511	OFFICE EQUIPMENT	16,380.00	10,400.00	4,885.36	15,000.00	
101.2400.55512	FIELD EQUIPMENT	8,500.00	14,000.00	7,517.04	15,000.00	
TOTAL		1,567,275.43	2,506,287.13	1,292,519.81	2,575,977.00	

2500 PB&L

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
101.2500.51111	PW DIRECTOR & ASST DIR	86,000.00	102,000.00	76,873.61	95,000.00	
101.2500.51112	PB&L EMPLOYEES	177,620.00	196,000.00	168,061.37	245,000.00	
101.2500.51113	SEASONAL EMPLOYEES	0.00	6,100.00	0.00	0.00	
101.2500.52127	UNIFORMS	4,230.00	6,100.00	4,798.10	6,000.00	
101.2500.53111	DUES/SUPPLIES/INCIDENTA	1,644.06	1,696.01	430.90	1,000.00	
101.2500.53113	TELEPHONE	4,213.98	253.67	211.60	0.00	
101.2500.53215	JANITORIAL SUPPLIES	12,750.00	15,780.00	11,807.37	15,000.00	
101.2500.53312	MAINTENANCE & REPAIRS	494,673.52	583,287.82	424,850.64	450,000.00	
101.2500.53313	RENTALS-MAINT/REPAIRS	64,800.00	73,640.30	20,103.46	45,000.00	
101.2500.53314	RENTALS-SECURITY DEPOSIT	2,155.00	1,600.00	0.00	2,000.00	
101.2500.53315	CONTRACT SERVICES	-	4,500.00	3,711.41	5,000.00	
101.2500.54111	JANITORIAL CONTRACT	85,000.00	90,748.03	72,782.17	75,000.00	
101.2500.54116	REFUSE REMOVAL	2,640.00	2,630.00	1,253.52	2,500.00	
101.2500.54211	UTILITIES	154,406.62	198,141.40	142,204.23	180,000.00	
101.2500.54212	RENTALS-UTILITIES	37,066.77	36,767.53	25,218.13	32,000.00	
101.2500.54311	TRAINING/TRAVEL/EXPENSE	1,897.75	20,000.00	13,084.88	20,000.00	
101.2500.54423	INSURANCE DEDUCTIBLE	1,000.00	0.00	0.00	0.00	
101.2500.55511	TOOLS	50,090.55	16,429.36	7,835.26	30,000.00	
101.2500.56613	ARBOR TRUST	89,948.77	80,715.50	37,982.51	50,000.00	
TOTAL		1,270,137.02	1,436,389.62	1,011,209.16	1,253,500.00	

2600 PARKS

Account	Description	Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
101.2600.51111	SUPERINTENDENT	98,000.00	124,800.00	96,582.29	115,000.00	
101.2600.51112	PARKS EMPLOYEES	326,400.00	346,000.00	303,927.48	375,000.00	
101.2600.51113	SEASONAL EMPLOYEES	27,000.00	35,000.00	7,815.00	35,000.00	
101.2600.52127	UNIFORMS	4,000.00	6,000.00	5,306.79	7,500.00	
101.2600.53111	DUES/SUPPLIES/INCIDENTALS	4,610.95	4,000.00	264.25	3,500.00	
101.2600.53113	TELEPHONE	5,976.90	0.00	253.92	0.00	
101.2600.53215	JANITORIAL SUPPLIES	5,000.00	5,000.00	3,116.07	5,000.00	
101.2600.53312	MAINTENANCE & REPAIR	418,203.34	415,000.00	381,666.04	415,000.00	
101.2600.53313	MAINT-REPAIR-ANC PROPERTY	2,000.00	2,000.00	114.46	2,000.00	
101.2600.53315	CONTRACT SERVICES	-	8,000.00	2,445.44	25,000.00	
101.2600.54211	UTILITIES-BALL FIELD LIGHTS	20,130.00	18,000.00	16,854.76	20,000.00	
101.2600.54311	TRAINING/TRAVEL/EXPENSES	24,397.50	30,000.00	11,281.18	20,000.00	
101.2600.54423	INSURANCE DEDUCTIBLE	500.00	0.00	0.00	0.00	
101.2600.54490	TRANSFER TO PARK DEVELOPME	10,000.00	0.00	0.00	0.00	
101.2600.55511	PLAYGROUND EQUIPMENT	54,000.00	70,000.00	60,505.84	75,000.00	
101.2600.55512	TOOLS	3,054.00	10,000.00	2,591.66	10,000.00	
101.2600.56613	PICKLEBALL COURTS	2,000.00	0.00	0.00	0.00	
101.2600.56614	FOUNDATION PARK MAINTENAN	-	-	-	80,000.00	\$40k+ per year in FPC support
101.2600.56615	CD FIELD OF DISCOVERY	-	-	-	8,000.00	Support from naming rights
101.2600.56616	SPLASH PAD MAINTENANCE	-	-	-	15,000.00	\$15k per year Ariel support
TOTAL		#####	1,073,800.00	892,725.18	1,211,000.00	

2620 RECREATION PERSONNEL

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2025 Budget	Comments
101.2620.51111	RECREATION PERSONNEL	2,300.00	58,500.00	51,239.78	58,500.00	
101.2620.53111	DUES/SUPPLIES/INCIDENTA	2,100.00	2,500.00	709.34	3,000.00	
101.2620.53113	TELEPHONE	1,275.00	0.00	0.00	0.00	
101.2620.54111	SERVICES RECEIVED	9,200.00	1,000.00	2,196.00	2,000.00	
101.2620.54483	PROMOTIONAL SERVICES	0.00	500.00	335.00	1,500.00	
TOTAL		14,875.00	62,500.00	54,480.12	65,000.00	

2640 POOL

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
101.2640.5111	POOL PERSONNEL	0.00	0.00	0.00	0.00	
101.2640.5212	POOL - P.E.R.S.	0.00	0.00	0.00	0.00	
101.2640.5311	DUES/SUPPLIES/INCIDENTALS	5,100.00	3,500.00	4,267.14	4,000.00	
101.2640.5311	CONCESSION EXPENSES	49,000.00	50,000.00	43,073.32	50,000.00	
101.2640.5311	TELEPHONE	4,600.00	0.00	0.00	0.00	
101.2640.5311	PROMOTION & ADVERTISING	9,500.00	10,000.00	5,747.12	8,000.00	
101.2640.5311	STATE SALES TAX	5,600.00	0.00	0.00	0.00	
101.2640.5321	CHEMICALS	0.00	0.00	0.00	0.00	
101.2640.5331	POOL EQUIPMENT MAINTENAN	30,270.00	50,000.00	31,954.35	135,000.00	
101.2640.5411	CONTRACT SERVICES	460,000.00	465,000.00	463,197.00	480,000.00	
101.2640.5421	UTILITIES	36,200.00	40,000.00	26,373.06	30,000.00	
101.2640.5431	TRAINING/TRAVEL/EXPENSES	2,400.00	1,000.00	999.88	1,500.00	
101.2640.5448	TRANSFER TO BOND RETIREMEN	221,000.00	221,000.00	0.00	221,000.00	
101.2640.5551	POOL NEW EQUIPMENT	32,500.00	60,000.00	0.00	25,000.00	
TOTAL		856,170.00	900,500.00	575,611.87	954,500.00	

2650 ARBOR PLANTINGS

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
101.2650.51111	PERSONNEL & BENEFITS	0.00	25,000.00	26,146.00	25,000.00	
101.2650.52121	P E R S	0.00	3,000.00	3,596.18	3,000.00	
101.2650.52123	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	
101.2650.52126	MEDICARE & SOCIAL SECURITY	0.00	500.00	379.14	500.00	
101.2650.53111	DUES/SUPPLIES/INCIDENTALS	0.00	0.00	0.00	0.00	
101.2650.56613	ARBOR PLANTINGS	278,232.64	150,000.00	69,955.00	130,000.00	
101.2650.56614	ARBOR REMOVAL/SIDEWALKS	107,823.30	100,000.00	73,025.00	120,000.00	
101.2650.56615	BEE CITY INITIATIVES	-	-	-	5,000.00	
TOTAL		386,055.94	278,500.00	173,101.32	283,500.00	

3600 MISC

Account	Description	Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
101.3600.5111	EMPLOYEE FINAL PAYOFF	29,500.00	130,000.00	37,400.77	150,000.00	
101.3600.5212	GENERAL PERS	224,245.00	510,000.00	401,169.09	625,000.00	
101.3600.5212	WORKERS COMPENSATION	153,500.00	150,000.00	10,547.53	275,000.00	
101.3600.5212	UNEMPLOYMENT COMPENSATION	14,800.00	27,000.00	1,800.00	25,000.00	
101.3600.5212	EMPLOYEE INSURANCE	830,590.00	1,306,413.16	912,392.57	1,350,000.00	
101.3600.5212	MEDICARE & SOCIAL SECURITY	61,700.00	75,000.00	51,691.21	65,000.00	
101.3600.5212	ACC LIAB PRIN-P&F	17,401.73	20,000.00	0.00	0.00	
101.3600.5212	ACC LIAB INT-P&F	10,472.99	10,000.00	0.00	0.00	
101.3600.5331	RADIO REPAIR	19,000.00	20,000.00	0.00	10,000.00	
101.3600.5331	SIRENS	5,875.00	10,750.00	10,750.00	5,000.00	
101.3600.5331	COMMUNITY CLEAN UP	20,000.00	10,400.00	5,088.31	10,000.00	
101.3600.5331	POSTAL SERVICE	3,470.00	5,154.63	2,900.45	5,000.00	
101.3600.5411	PUBLIC DEFENDER	0.00	0.00	0.00	0.00	
101.3600.5411	KNOX COUNTY AUDITORS DEDUCTION	18,000.00	20,000.00	8,614.46	15,000.00	
101.3600.5411	STATE INCOME TAX FEE	0.00	0.00	0.00	0.00	
101.3600.5411	STATE EXAMINERS FEES	35,000.00	10,713.20	10,713.20	10,000.00	
101.3600.5411	ELECTION EXPENSE	0.00	0.00	0.00	0.00	
101.3600.5411	URBAN IMPROVEMENT	15,000.00	5,000.00	0.00	5,000.00	
101.3600.5421	STREET LIGHTING	304,180.00	421,535.00	265,143.87	375,000.00	
101.3600.5441	LEGAL ADVERTISING	6,000.00	6,000.00	968.10	5,000.00	
101.3600.5441	REMEDIATION AND HAULING	0.00	150,000.00	12,500.00	100,000.00	
101.3600.5442	INSURANCE - GENERAL LIABILITY	34,000.00	187,500.00	0.00	42,000.00	
101.3600.5442	INSURANCE - PROPERTY & EQUIPMENT	114,900.00	45,000.00	0.00	230,000.00	
101.3600.5442	INSURANCE - ADJUSTED PREMIUMS	0.00	5,600.00	0.00	5,000.00	
101.3600.5442	INSURANCE - AUTO LIABILITY & DAMAG	35,000.00	5,000.00	3,539.15	54,000.00	
101.3600.5442	INSURANCE - LAW ENFORCEMENT	5,500.00	5,000.00	0.00	6,500.00	
101.3600.5443	INSURANCE - EMPLOYEES BLANKET	5,600.00	5,000.00	0.00	6,000.00	
101.3600.5443	INSURANCE - PUB. OFFICIALS LIABILITY	5,600.00	5,000.00	0.00	6,000.00	
101.3600.5445	GENERAL EXPENSES-COPIER	56,850.00	70,431.25	42,892.75	75,000.00	
101.3600.5445	INFRASTRUCTURE IMPROVEMENTS	0.00	0.00	0.00	275,000.00	

101.3600.54453	EMS BILLING CHARGES	155,000.00	160,000.00	87,007.16	160,000.00	
101.3600.54459	LEASE/PURCHASE FIRE EQUIPMENT	#####	1,488,565.00	589,697.40	375,000.00	
101.3600.54464	TAX LIENS	26,500.00	25,000.00	24,434.92	25,000.00	
101.3600.54466	RESERVE BALANCE	#####	0.00	0.00	0.00	
101.3600.54472	LAW LIBRARY	30,908.20	14,000.00	12,897.71	0.00	
101.3600.54473	CODIFICATION	7,500.00	11,000.00	5,976.57	8,000.00	
101.3600.54474	RECORDING (COURTHOUSE)	1,170.00	1,000.00	120.00	1,000.00	
101.3600.54475	PLANNING COMMISSION	0.00	4,000.00	0.00	0.00	
101.3600.54476	AIRPORT AUTHORITY	9,000.00	22,000.00	6,000.00	9,000.00	
101.3600.54477	TREE CARE & TRIMMING	10,000.00	5,450.00	2,850.00	5,000.00	
101.3600.54478	EMERGENCY MANAGEMENT	0.00	4,000.00	0.00	5,000.00	
101.3600.54479	CONTRACT GENERAL HEALTH DIST	64,100.00	66,660.00	33,330.00	93,000.00	
101.3600.54480	SAFETY COMMISSION	0.00	15,000.00	14,926.11	15,000.00	
101.3600.54481	ZONING	2,037.96	1,837.96	113.86	500.00	
101.3600.54482	RIVERS & HARBORS	4,000.00	5,000.00	0.00	5,000.00	
101.3600.54483	W&J RUDIN-DOWNTOWN DISTRICT	25,705.11	0.00	0.00	0.00	
101.3600.54486	YOUTH COUNCIL	611.33	0.00	0.00	1,000.00	
101.3600.54490	SUPPORT FOR CAPITAL IMPROVEMENT	0.00	770,314.00	517,993.55	825,000.00	
101.3600.54491	SUPPORT FOR CEMETERY DEPT.	0.00	92,000.00	73,790.00	10,000.00	
101.3600.54492	SUPPORT FOR PARKING FUND	5,000.00	5,000.00	0.00	2,500.00	
101.3600.54493	JULY 4TH CELEBRATION	20,000.00	20,000.00	0.00	25,000.00	
101.3600.54494	NETWORKING SYSTEMS	242,123.93	564,617.04	464,122.77	425,000.00	
101.3600.55515	ZONING CODE-GRANT	2,850.00	0.00	0.00	0.00	
101.3600.55516	KOKOSING GAP TRAIL	3,000.00	5,000.00	3,000.00	7,500.00	
101.3600.55517	SUPPORT FOR LAW ENFORCEMENT TRU	0.00	120,000.00	110,055.70	0.00	
101.3600.55518	AREA DEVELOPMENT	50,000.00	50,000.00	50,000.00	50,000.00	
101.3600.55519	KNOX COUNTY TRANSIT	22,500.00	50,000.00	50,000.00	50,000.00	
TOTAL		#####	5,600,260.00	3,824,427.21	5,827,000.00	

201 STREETS FUND

Account	Description	2024 Budget	2025 Budget	Expenses	2026 Budget	Comments
201.2900.51111	PUBLIC WORKS DIR & ASSISTANT D	106,000.00	125,000.00	102,056.26	130,000.00	
201.2900.51112	EMPLOYEES	562,240.00	590,000.00	529,325.27	650,000.00	
201.2900.51113	SEASONAL EMPLOYEES	40,000.00	40,000.00	0.00	40,000.00	
201.2900.52121	P.E.R.S.	110,295.00	110,000.00	90,021.47	115,000.00	
201.2900.52123	WORKERS COMPENSATION	21,850.00	25,000.00	482.35	1,000.00	
201.2900.52124	UNEMPLOYMENT COMPENSATION	9,800.00	11,000.00	0.00	10,000.00	
201.2900.52125	EMPLOYEES INSURANCE	250,048.00	265,864.35	101,858.21	180,000.00	
201.2900.52126	MEDICARE & SOCIAL SECURITY	11,000.00	15,000.00	9,502.17	14,000.00	
201.2900.52127	UNIFORMS	15,350.00	22,000.00	9,982.07	22,000.00	
201.2900.53113	TELEPHONE	6,690.84	657.26	406.96	0.00	
201.2900.53214	VEHICLE GASOLINE & OIL	42,517.00	43,356.00	21,758.96	45,000.00	
201.2900.53312	VEHICLE/EQUIPMENT - MAINT.	36,300.00	30,376.27	15,506.38	25,000.00	
201.2900.53313	MATERIALS & SUPPLIES	315,305.95	228,376.03	78,907.18	329,000.00	
201.2900.53314	TRAFFIC LIGHT MAINTENANCE	40,000.00	40,000.00	18,050.00	45,000.00	
201.2900.53315	CONTRACT SERVICES	0.00	10,000.00	4,977.38	5,000.00	
201.2900.53316	STREET SIGNS	20,000.00	25,000.00	6,104.05	50,000.00	
201.2900.54113	STATE INCOME TAX COLLECTION F	0.00	0.00	0.00	0.00	
201.2900.54211	TRAFFIC LIGHT UTILITIES	41,799.18	46,903.49	29,646.18	40,000.00	
201.2900.54311	TRAINING/TRAVEL/EXPENSES	15,897.50	42,500.00	32,897.16	30,000.00	
201.2900.54421	INSURANCE - LIABILITY	3,000.00	0.00	0.00	0.00	
201.2900.54423	INSURANCE DEDUCTIBLE	500.00	0.00	0.00	0.00	
201.2900.54426	INSURANCE AUTOMOBILE	3,500.00	0.00	0.00	0.00	
201.2900.55511	TOOLS/EQUIPMENT	45,000.14	45,000.14	10,986.24	25,000.00	
201.3600.51111	EMPLOYEE FINAL PAYOFF	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$1,300,000.00 (+/-)
						Anticipated Carryover: \$550,000(+/-)
TOTAL		1,697,093.61	1,716,033.54	1,062,468.29	1,756,000.00	TOTAL: \$1,850,000.00

202 STATE HIGHWAY IMPROVEMENT FUND

Account	Description	2024 Budget	2025 Budget	Expenses	2026 Budget	Comments
202.2900.55514	HIGHWAY PAVING/IMPROVEMEN	147,819.02	135,164.00	28,891.03	135,000.00	
						Anticipated Revenue: \$75,000 (+/-)
						Anticipated Carryover: \$101,000 (+/-)
TOTAL		147,819.02	135,164.00	28,891.03	135,000.00	TOTAL: \$176,000.00

203 PERMISSIVE AUTO TAX FUND

Account	Description	2024 Budget	2025 Budget	Expenses	2026 Budget	Comments
203.2900.55514	PERMISSIVE AUTO TAX	234,895.25	201,801.78	21,801.78	180,000.00	
						Anticipated Revenue: \$90,000 (+/-)
						Anticipated Carryover: \$90,000 (+/-)
TOTAL		234,895.25	201,801.78	21,801.78	180,000.00	TOTAL: \$180,000.00

204 CEMETERY FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
204.3100.51111	PUBLIC WORKS DIR & ASSISTANT DIR	48,000.00	55,000.00	44,903.29	58,000.00	
204.3100.51112	CLERK & EMPLOYEES	158,120.00	214,500.00	192,097.26	230,000.00	
204.3100.51113	SEASONAL EMPLOYEES	40,000.00	22,089.75	22,476.75	40,000.00	
204.3100.52121	P.E.R.S.	31,755.00	40,000.00	34,818.58	40,000.00	
204.3100.52123	WORKERS COMPENSATION	3,400.00	5,000.00	176.28	1,000.00	
204.3100.52124	UNEMPLOYMENT COMPENSATION	2,800.00	4,000.00	0.00	3,000.00	
204.3100.52125	EMPLOYEE INSURANCE	92,018.00	100,043.83	57,760.18	85,000.00	
204.3100.52126	MEDICARE & SOCIAL SECURITY	3,500.00	5,000.00	3,844.67	5,000.00	
204.3100.52127	UNIFORM RENTAL	4,230.00	6,600.00	4,607.16	9,000.00	
204.3100.53111	DUE/SUPPLIES/INCIDENTALS	3,774.06	3,826.01	2,012.96	3,500.00	
204.3100.53113	TELEPHONE	2,907.96	367.03	211.60	0.00	
204.3100.53214	EQUIPMENT FUEL	16,100.00	13,500.00	4,651.91	12,000.00	
204.3100.53312	VEHICLE/BUILDING MAINTENANCE & REPAIRS	61,400.00	39,063.83	9,440.37	70,000.00	
204.3100.53313	MATERIALS & SUPPLIES	61,449.44	40,899.03	5,656.42	70,000.00	
204.3100.54111	TREE TRIMMING/STUMP REMOVAL	3,000.00	3,000.00	0.00	5,000.00	
204.3100.54112	MONUMENT & FOUNDATION REPAIRS	10,000.00	10,000.00	6,320.00	15,000.00	
204.3100.54113	STATE INCOME TAX COLLECTION FEE	0.00	0.00	0.00	0.00	
204.3100.54211	UTILITIES	7,544.59	8,395.00	5,360.51	7,000.00	
204.3100.54311	TRAINING/TRAVEL/EXPENSES	5,897.75	11,000.00	10,072.30	20,000.00	
204.3100.54421	INSURANCE - LIABILITY	1,200.00	0.00	0.00	0.00	
204.3100.54423	INSURANCE - DEDUCTIBLE	500.00	0.00	0.00	0.00	
204.3100.54426	INSURANCE - VEHICLES	350.00	0.00	0.00	0.00	
204.3100.54462	BURIAL RELIEF	16,000.00	16,000.00	3,600.00	16,000.00	
204.3100.54464	TAX LIEN	300.00	88.00	88.00	100.00	
204.3100.54465	CEMETERY OVERPAYMENT	0.00	0.00	0.00	0.00	
204.3100.55511	EQUIPMENT	10,000.00	10,000.00	1,216.03	10,000.00	
204.3100.55515	EXPANSION	134,250.00	69,090.00	2,590.00	285,000.00	
204.3600.51111	EMPLOYEE FINAL PAYOFF	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$550,000 (+/-)
						Anticipated Carryover: \$440,000 (+/-)
TOTAL		718,496.80	677,462.48	411,904.27	984,600.00	TOTAL: \$990,000.00

205 PARK DEVELOPMENT FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Commer
205.2600.55515	PARK DEVELOPMEN	162,478.92	162,000.00	0.00	170,000.00	
						Anticipated Revenue: \$16,100 (+)
						Anticipated Carryover: \$162,000
TOTAL		162,478.92	162,000.00	0.00	170,000.00	TOTAL: \$178,100

Attachment: 2026 FINAL NON GEN APPROPRIATIONS (2025-122 : Appropriations for 2026)

206 CDBG FUND

Account	Description	2024 Budget	2025 Budget	Expenses	2026 Budget	Comments
206.2300.54115	SMALL CITIES GRANT ADMINIST.	130,440.00	150,000.43	57,814.33	107,000.00	
206.2300.55515	SMALL CITIES GRANT CONSTRUCT.	1,233,346.17	820,000.00	120,000.00	0.00	
206.2300.55517	C.D.B.G.-PROGRAM (CONSTRUCTIO	41,470.48	40,118.00	0.00	1,170,000.00	
						Anticipated Revenue: \$507,134 (+/-)
						Anticipated Carryover: \$769,866 (+/-)
TOTAL		1,405,256.65	1,010,118.43	177,814.33	1,277,000.00	TOTAL: \$1,277,000

207 PARKING FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
207.1900.54211	UTILITIES	7,913.00	3,532.00	1,652.16	1,800.00	
207.1900.54464	TAX LIEN	25.00	25.00	2.00	20.00	
						Anticipated Revenue: \$0.00 (+/-)
						Anticipated Carryover: \$1,902.84 (+/-)
TOTAL		7,938.00	3,557.00	1,654.16	1,820.00	TOTAL: \$1,902.84

208 PUBLIC SAFETY SALARY

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
208.1900.51111	CHIEF, CAPTAIN, POLICEME	2,079,638.61	2,021,000.00	1,340,653.16	2,032,160.00	
208.2100.51111	CHIEF, CAPTAIN, FIREMEN	3,119,457.92	3,645,690.00	2,272,379.75	3,048,240.00	
208.3600.54113	STATE INCOME TAX FEE	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$5,080,400.00.00 (+/-)
						Anticipated Carryover: \$0.00 (+/-)
TOTAL		5,199,096.53	5,666,690.00	3,613,032.91	5,080,400.00	TOTAL: \$5,080,400.00

209 LAW ENFORCEMENT TRUST

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
209.1900.53216	LEASE/PURCHASE PD EQUIPMENT	0.00	0.00	0.00	67,000.00	
209.1900.53217	PAK UNITED PUBLIC SUPPORT	-	0.00	0.00	12,000.00	
209.1900.53218	MVPD K9 PUBLIC SUPPORT	-	0.00	0.00	20,000.00	
209.1900.53219	TRAINING, TRAVEL, EXPENSES - GRA	-	-	-	76,000.00	
						Anticipated Revenue: \$75,000(+/-)
						Anticipated Carryover: \$108,000 (+/-)
TOTAL		0.00	0.00	0.00	175,000.00	TOTAL: \$183,000.00

210 DRUG ENFORCEMENT TRUST

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
210.1900.53216	DRUG ENFORCEMENT TRUS	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$0.00 (+/-)
						Anticipated Carryover: \$0.00 (+/-)
TOTAL		0.00	0.00	0.00	0.00	TOTAL: \$0.00

211 PERMISSIVE LIC. REG. FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
211.2900.53312	P.L.R.-ST. VEHICLE/EQUIP MAIN	55,464.00	50,000.00	40,932.27	50,000.00	
211.2900.53313	P.L.R.-ST. MATERIALS & SUPPLY	166,149.02	102,000.00	58,807.91	177,000.00	
211.2900.53314	P.L.R.-ST. TRAFFIC LIGHT MAIN	60,095.00	45,000.00	20,780.48	45,000.00	
211.2900.55511	TOOL/EQUIPMENT	0.00	15,000.00	3,426.15	15,000.00	
						Anticipated Revenue: \$204,000 (+/-)
						Anticipated Carryover: \$83,600 (+/-)
TOTAL		281,708.02	212,000.00	123,946.81	287,000.00	TOTAL: \$287,600

212 INDIGENT DR/ALC TREATMENT FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2025 Budget	Comments
212.1700.53216	INDIGENT DRS ALCOHOL TREATME	114,915.45	114,915.00	0.00	50,000.00	
						Anticipated Revenue: \$4,000 (+/-)
						Anticipated Carryover: \$114,915 (+/-)
TOTAL		114,915.45	114,915.00	0.00	50,000.00	TOTAL: \$118,915

213 DUI ENFORCEMENT & ED FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Appropriations	Comments
213.1700.53216	DUI ENFORCEMENT & EDUCATIO	43,148.20	43,128.00	0.00	20,000.00	
						Anticipated Revenue: \$0 (+/-)
						Anticipated Carryover: \$43,000 (+/-)
TOTAL		43,148.20	43,128.00	0.00	20,000.00	TOTAL: \$43,000

214 MUNI COURT COMP FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
214.1700.51111	COMPUTER PERSONNEL	0.00	0.00	0.00	0.00	
214.1700.54451	COURT COMPUTER MAINTENANCE	18,962.91	24,035.00	12,060.21	24,000.00	
214.1700.54490	TRANSFER TO COURT CLERK COMPUTER FUN	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$12,500(+/-)
						Anticipated Carryover: \$12,000 (+/-)
TOTAL		18,962.91	24,035.00	12,060.21	24,000.00	TOTAL: \$24,500

215 PROBATION SERVICE

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
215.1780.51111	PROBATION CLERK	27,500.00	0.00	0.00	0.00	
215.1780.52121	P E R S	3,805.98	0.00	0.00	0.00	
215.1780.52123	WORKERS COMPENSATION	500.00	0.00	0.00	0.00	
215.1780.52125	EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00	
215.1780.52126	MEDICARE & SOCIAL SECURITY	0.00	0.00	0.00	0.00	
215.1780.53111	PROBATION SERVICE FUND	242,073.63	269,641.24	43,524.45	277,000.00	
						Anticipated Revenue: \$65,000 (+/-)
						Anticipated Carryover: \$225,000(+/-)
TOTAL		273,879.61	269,641.24	43,524.45	277,000.00	TOTAL: \$290,000

216 Special Projects Expense

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
216.1700.53111	SPECIAL PROJECTS EXPENS	281,425.99	200,000.00	67,040.96	200,000.00	
						Anticipated Revenue: \$ 99,800 (+/-)
						Anticipated Carryover: \$146,800 (+/-)
TOTAL		281,425.99	200,000.00	67,040.96	200,000.00	TOTAL: \$246,600

217 F.E.M.A.

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
217.1300.51111	PERSONNEL & BENEFITS	129,596.93	0.00	0.00	0.00	
217.1300.53111	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	
217.1300.53215	MAINTENANCE OF EQUIPN	0.00	0.00	0.00	0.00	
217.1300.54111	CONTRACT SERVICES	0.00	0.00	0.00	0.00	
217.1300.54112	ADMINISTRATIVE FEE	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$0.00 (+/-)
						Anticipated Carryover: \$0.00 (+/-)
TOTAL		129,596.93	0.00	0.00	0.00	TOTAL: \$0.00

218 Court Clerk Computer

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
218.1700.51111	COMPUTER PERSONNEL	7,000.00	0.00	0.00	0.00	
218.1700.54451	CLERK COMPUTER MAINTENAN	85,404.49	68,810.00	32,410.11	77,000.00	
						Anticipated Revenue: \$76,000 (+/-)
						Anticipated Carryover: \$30,000 (+/-)
TOTAL		92,404.49	68,810.00	32,410.11	77,000.00	TOTAL: \$106,000

219 Lodging Excise Tax

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
219.1300.54492	SERVICES RECEIVED	172,961.66	75,000.00	169,730.25	250,000.00	
						Anticipated Revenue: \$250,000 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		172,961.66	75,000.00	169,730.25	250,000.00	TOTAL: \$250,000

220 Drivers Interlock&Alcohol Monitoring

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
220.1700.53216	DRIVERS INTERLOCK & ALCOHOL MONITORING	197,341.40	195,000.00	2,305.00	50,000.00	
						Anticipated Revenue: \$6,000 (+/-)
						Anticipated Carryover: \$192,500 (+/-)
TOTAL		197,341.40	195,000.00	2,305.00	50,000.00	TOTAL: \$198,500

221 Public Service Street Repair

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
221.2900.55514	HIGHWAY PAVING/IMPROVEMEN	1,398.37	1,398.37	1,079.71	0.00	
						Anticipated Revenue: \$0 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		1,398.37	1,398.37	1,079.71	0.00	TOTAL: \$0

222 HWP SCHOLARSHIPS

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
222.1300.55514	HIAWATHA WATER PARK SCHOLARSH	4,437.86	4,437.86	0.00	2,000.00	
						Anticipated Revenue: \$0.00(+/-)
						Anticipated Carryover: \$4,437.86 (+/-)
TOTAL		4,437.86	4,437.86	0.00	2,000.00	TOTAL: \$4,437.86

223 AVAILABLE PETITION FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
223.1300.55514	SERVICES RECEIVED	99,689.23	50,000.00	32,500.00	50,000.00	
						Anticipated Revenue: \$25,000(+/-)
						Anticipated Carryover: \$17,500 (+/-)
TOTAL		99,689.23	50,000.00	32,500.00	30,000.00	TOTAL: \$42,500

Attachment: 2026 FINAL NON GEN APPROPRIATIONS (2025-122 : Appropriations for 2026)

224 PUBLIC SAFETY - 1900 POLICE

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
224.1900.51111	CHIEF, CAPTAIN & POLICEMEN	615,000.00	1,380,347.00	1,527,484.45	1,767,840.00	
224.1900.51112	RADIO CLERK & EXEC. SEC.	170,000.00	205,000.00	182,378.83	225,000.00	
224.1900.51113	COMMUNITY ADVOCATE	70,000.00	223,436.00	66,430.23	163,000.00	ARPA FUNDED
224.1900.51114	COMM ADVOCATE LIAISON	50,000.00	22,900.00	0.00	23,000.00	GRANT FUNDED
224.1900.52121	P E R S	43,960.00	45,000.00	32,669.58	45,000.00	
224.1900.52123	WORKERS COMPENSATION	100,000.00	100,000.00	1,409.85	1,000.00	
224.1900.52125	EMPLOYEE INSURANCE	830,000.00	850,000.00	747,129.60	925,000.00	
224.1900.52126	MEDICARE & SOCIAL SECURITY	40,000.00	45,000.00	44,477.34	45,000.00	
224.1900.52127	UNIFORMS	26,061.40	25,000.00	20,028.19	25,000.00	
224.1900.53111	DUES/SUPPLIES/INCIDENTALS	48,235.59	23,000.00	43,979.67	23,000.00	
224.1900.53112	AUXILIARY INCIDENTALS	0.00	0.00	0.00	0.00	
224.1900.53113	TELEPHONE	29,755.06	15,000.00	3,291.76	15,000.00	
224.1900.53211	CHEMICAL ANALYSIS	3,300.00	3,000.00	4,699.00	5,000.00	
224.1900.53213	SUSTENANCE OF PRISONERS	0.00	0.00	0.00	0.00	
224.1900.53215	MAINTENANCE OF EQUIPMENT	151,606.27	135,000.00	111,993.62	140,000.00	
224.1900.53216	K-9 UNIT EXPENSES	7,376.25	5,000.00	2,474.18	10,000.00	
224.1900.53217	BIKE MAINTENANCE & REPAIRS	1,000.00	1,000.00	0.00	1,000.00	
224.1900.53218	UNIFORM MAINTENANCE	12,715.00	14,000.00	10,174.15	15,000.00	
224.1900.54112	MEDICAL TESTS	5,599.90	5,000.00	0.00	5,000.00	
224.1900.54115	COMMUNITY ENGAGEMENT	0.00	0.00	0.00	0.00	
224.1900.54311	TRAINING/TRAVEL/EXPENSES	55,420.00	55,000.00	46,131.77	60,000.00	
224.1900.54312	CONTRACT SERVICES	0.00	10,000.00	0.00	10,000.00	
224.1900.54313	TRAINING/TRAVEL/EXPENSES-GRANT FUNI	19,172.41	20,000.00	4,500.00	76,000.00	GRANT FUNDED
224.1900.54423	INSURANCE DEDUCTIBLE	3,000.00	0.00	500.00	0.00	
224.1900.54451	L.E.A.D.S.	8,600.00	8,000.00	6,000.00	8,000.00	
224.1900.54452	COMPUTER MAINTENANCE	35,837.71	20,000.00	27,811.42	20,000.00	
224.1900.54453	PURCHASE CRUISERS	180,138.00	170,000.00	170,606.14	180,000.00	
224.1900.54490	POLICE PENSION PAYMENT	547,000.00	699,859.00	256,741.97	620,000.00	
224.1900.55511	EQUIPMENT	229,578.62	160,000.00	74,963.07	100,000.00	
224.1950.53111	IMPOUND LOT SUPPLIES	800.00	0.00	179.27	0.00	
224.1950.54111	IMPOUND LOT TOWING	16,724.00	0.00	903.00	0.00	
						Anticipated Revenue: \$.. (+/-)
						Anticipated Carryover: \$.. (+/-)
TOTAL		3,300,880.21	4,240,542.00	3,386,957.09	4,507,840.00	TOTAL: \$..

224 PUBLIC SAFETY - 2100 FIRE

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
224.2100.51111	CHIEF CAPTAINS & FIREMEN	544,070.00	1,381,310.00	1,930,558.68	1,874,000.00	
224.2100.51112	FIRE EXECUTIVE SECRETARY	55,100.00	66,255.00	60,207.07	68,000.00	
224.2100.52121	P E R S	8,350.00	9,276.00	7,961.89	10,500.00	
224.2100.52123	WORKERS COMPENSATION	120,000.00	140,000.00	1,484.05	1,000.00	
224.2100.52125	EMPLOYEE INSURANCE	1,407,000.00	1,000,000.00	834,236.21	1,200,000.00	
224.2100.52126	MEDICARE & SOCIAL SECURITY	55,000.00	75,000.00	78,292.69	80,000.00	
224.2100.52127	UNIFORMS	35,609.79	0.00	4,739.85	42,000.00	
224.2100.53111	DUES/SUPPLIES/INCIDENTALS	29,081.71	30,000.00	21,906.88	36,500.00	
224.2100.53113	TELEPHONE	16,922.50	0.00	755.59	10,000.00	
224.2100.53214	MAINTENANCE OF EQUIPMEN	80,143.32	0.00	8,322.38	98,000.00	
224.2100.53218	UNIFORM MAINTENANCE	3,000.00	0.00	0.00	\$5,000.00	
224.2100.54111	MEDICAL DIRECTOR	7,000.00	0.00	0.00	10,000.00	
224.2100.54211	UTILITIES	34,362.98	30,000.00	24,625.39	35,000.00	
224.2100.54311	TRAINING/TRAVEL/EXPENSES	31,196.00	30,000.00	11,041.30	34,000.00	
224.2100.54312	TRAINING-CNG	0.00	0.00	0.00	0.00	
224.2100.54423	INSURANCE DEDUCTIBLE	1,500.00	0.00	0.00	0.00	
224.2100.54490	FIRE PENSION	700,000.00	1,031,637.00	546,502.09	1,060,000.00	
224.2100.55511	EQUIPMENT	113,519.20	0.00	36,411.06	\$144,000.00	
224.2100.55512	EQUIP-COVID-19	0.00	0.00	0.00	0.00	
224.2100.55513	RISK REDUCTION EXPENSES	-	-	-	20,000.00	
						Anticipated Revenue: \$.. (+/-)
						Anticipated Carryover: \$.. (+/-)
TOTAL		3,241,855.50	3,793,478.00	3,567,045.13	4,708,000.00	TOTAL: \$..

224 PUBLIC SAFETY - 2150 EMS

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
224.2150.53111	DUES/SUPPLIES/INCIDENTALS	86,215.00	87,000.00	67,194.92	96,000.00	
224.2150.53214	MAINTENANCE OF EQUIPMENT	69,077.70	0.00	7,951.75	97,000.00	
224.2150.54112	HEALTH & MEDICAL	6,094.00	0.00	863.10	2,500.00	
224.2150.54311	TRAINING/TRAVEL/EXPENSES	35,010.00	0.00	5,500.00	30,000.00	
224.2150.54423	INSURANCE DEDUCTIBLE	1,000.00	0.00	0.00	0.00	
224.2150.55511	EQUIPMENT	44,462.83	0.00	19,898.88	75,000.00	
						Anticipated Revenue: \$.. (+/-)
						Anticipated Carryover: \$.. (+/-)
TOTAL		241,859.53	87,000.00	101,408.65	300,500.00	TOTAL: \$..

224 PUBLIC SAFETY - 3600 FIRE EQUIPMENT

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
224.3600.54113	STATE INCOME TAX COLLECTION	0.00	0.00	0.00	0.00	
224.3600.54455	LEASE/PURCHASE FIRE EQUIPMEN	45,000.00	5,000.00	0.00	5,000.00	
						Anticipated Revenue: \$15,000 (+/-)
						Anticipated Carryover: \$13,000 (+/-)
TOTAL		45,000.00	5,000.00	0.00	5,000.00	TOTAL: \$28,000

226 COLLEGE TWP FIRE/EMS

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
226.2100.51111	LIEUTENANTS, FIREFIGHTERS	15,600.00	0.00	0.00	0.00	
226.2100.51112	P-T FIREFIGHTERS	330,000.00	0.00	0.00	0.00	
226.2100.52123	WORKERS COMPENSATION	12,000.00	0.00	0.00	0.00	
226.2100.52125	EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00	
226.2100.52126	MEDICARE & SOCIAL SECURITY	17,100.00	0.00	0.00	0.00	
226.2100.52127	UNIFORMS	9,000.00	38,000.00	13,283.51	0.00	
226.2100.53111	DUES/SUPPLIES/INCIDENTALS	6,585.01	0.00	321.50	0.00	
226.2100.53113	TELEPHONE	2,675.00	10,000.00	5,106.72	0.00	
226.2100.53214	MAINTENANCE OF EQUIPMEN	15,820.19	89,000.00	63,917.43	0.00	
226.2100.53218	UNIFORM MAINTENANCE	0.00	5,000.00	7.30	0.00	
226.2100.54111	MEDICAL DIRECTOR	3,000.00	10,000.00	10,000.00	0.00	
226.2100.54211	UTILITIES	4,500.00	0.00	0.00	0.00	
226.2100.54311	TRAINING/TRAVEL/EXPENSES	7,100.00	0.00	0.00	0.00	
226.2100.54423	INSURANCE DEDUCTIBLE	500.00	0.00	0.00	0.00	
226.2100.54490	TRANSFER TO FIRE PENSION	4,000.00	0.00	0.00	0.00	
226.2100.55511	EQUIPMENT	58,511.19	144,000.00	113,239.47	0.00	
226.2150.53111	DUES/SUPPLIES/INCIDENTALS	10,341.21	0.00	2,440.40	0.00	
226.2150.53214	MAINTENANCE OF EQUIPMEN	28,250.00	90,000.00	63,933.06	0.00	
226.2150.54112	HEALTH & MEDICAL	10,240.00	0.00	0.00	0.00	
226.2150.54311	TRAINING/TRAVEL/EXPENSES	30,736.00	40,000.00	22,705.77	0.00	
226.2150.54423	INSURANCE DEDUCTIBLE	500.00	0.00	0.00	0.00	
226.2150.55511	EQUIPMENT	23,345.00	74,000.00	53,982.39	0.00	
						Anticipated Revenue: \$500,000 (+/-)
						Anticipated Carryover: \$22,000 (+/-)
TOTAL		589,803.60	500,000.00	348,937.55	0.00	TOTAL: \$0

227 LOCAL FISCAL RECOVERY

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
227.1300.54111	SERVICES RECEIVED	62,500.00	0.00	0.00	0.00	
227.1300.54115	ENVIRONMENTAL CONSULTAN	110,000.00	58,339.25	0.00	0.00	
227.1300.54483	SMALL BUSINESS ASSISTANCE	15,000.00	0.00	0.00	0.00	
227.1300.55511	EQUIPMENT	150,000.00	0.00	0.00	0.00	
227.1300.55514	INFRASTRUCTURE	1,705,538.58	1,858,768.82	991,428.85	991,428.85	
						Anticipated Revenue: \$0(+/-)
						Anticipated Carryover: \$ 991,428.85 (+/-)
TOTAL		2,043,038.58	1,917,108.07	991,428.85	991,428.85	TOTAL: \$991,428.85

Attachment: 2026 FINAL NON GEN APPROPRIATIONS (2025-122 : Appropriations for 2026)

228 VACANT BUILDING

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
228.1300.54111	SERVICES RECEIVED	2,000.00	2,000.00	0.00	2,000.00	
228.1300.54112	CONTRACT SERVICES - PROPERTY MAINTENAN	-	-	-	2,000.00	
						Anticipated Revenue: \$2,000.00 (+/-)
						Anticipated Carryover: \$2000.00 (+/-)
TOTAL		2,000.00	2,000.00	0.00	4,000.00	TOTAL: \$4,000.00

229 ONEOHIO OPIOID

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
229.1300.54111	SERVICES RECEIVED	43,435.20	43,435.20	0.00	53,435.00	
						Anticipated Revenue: \$10,000 (+/-)
						Anticipated Carryover: \$43,435 (+/-)
TOTAL		43,435.20	43,435.20	0.00	53,435.00	TOTAL: \$53,435

230 CCA PROBATION GRANTS

Account	Description	2024 Budget	2025 Budget	2025 Current Expense	2026 Budget	Comments
230.1700.51111	PROBATION OFFICER	-	52,780.00	51,583.65	105,560.00	
230.1700.52121	P E R S	-	10,673.44	6,458.98	21,346.88	
230.1700.52123	WORKERS COMPENSATION	-	2,587.50	0.00	1,000.00	
230.1700.52125	EMPLOYEE INSURANCE	-	16,818.75	3,651.30	33,637.50	
230.1700.52126	MEDICARE & SOCIAL SECURITY	-	2,264.06	267.59	4,528.12	
230.1700.53111	DUES/SUPPLIES/INCIDENTALS	-	1,000.00	0.00	2,000.00	
230.1700.53112	CONFERENCE REGISTRATION	-	1,000.00	0.00	2,000.00	
230.1700.53113	MEMBERSHIPS	-	375.00	0.00	750.00	
230.1700.54112	DRUG TESTING	-	5,800.00	0.00	11,600.00	
230.1700.54113	TESTING SUPPLIES	-	500.00	0.00	1,000.00	
230.1700.54114	COMFIRMATION TESTING	-	100.00	0.00	200.00	
230.1700.54115	GPS SERVICES	-	2,145.00	0.00	4,290.00	
230.1700.54116	ELECTRONIC MONITORING	-	2,145.00	0.00	4,290.00	
230.1700.54117	SUBSTANCE ABUSE	-	12,000.00	10,000.00	24,000.00	
230.1700.54118	MENTAL HEALTH SERVICES	-	7,500.00	0.00	15,000.00	
230.1700.54119	ANGER MANAGEMENT	-	3,431.25	0.00	12,537.00	
230.1700.54120	ADDITIONAL TREATMENT SERVICE	-	6,268.50	393.75	12,537.00	
230.1700.54121	CLASS MATERIALS	-	375.00	0.00	750.00	
230.1700.54122	HANDS DOWN COSTS	-	875.00	0.00	1,750.00	
230.1700.54123	INCENTIVES	-	1,250.00	0.00	2,500.00	
230.1700.54124	TRANSPORTATION	-	750.00	0.00	1,500.00	
230.1700.54311	TRAINING/TRAVEL-IN STATE	-	1,000.00	0.00	2,000.00	
230.1700.55511	EQUIPMENT	-	0.00	0.00	0.00	
230.1786.51112	Special AOD Docket'26	-	20,000.00	4,999.98	0.00	
230.1786.51113	Special AOD Docket'27	-	0.00	0.00	20,000.00	
230.1786.51114	Special MH Docket'26	-	17,500.00	0.00	0.00	
230.1786.51115	Special MH Docket'27	-	0.00	0.00	17,500.00	
						Anticipated Revenue: \$263,277 (+/-)
						Anticipated Carryover: \$40,000 (+/-)
TOTAL		0.00	131,638.50	77,355.25	302,276.50	TOTAL: \$303,277

301 BOND RETIREMENT FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
<u>301.1300.54484</u>	TRANSFER WATER LIENS	66,354.09	66,500.00	0.00	0.00	
<u>301.1300.56525</u>	CLOSING COSTS	0.00	0.00	0.00	0.00	
<u>301.1300.56621</u>	BOND REDEMPTION	560,401.57	370,585.52	329,450.00	0.00	
<u>301.1300.56622</u>	BOND INTEREST	105,706.98	106,000.00	45,132.98	0.00	
<u>301.3600.54112</u>	COUNTY AUDITOR DEDUCTIO	205.20	12,807.54	12,807.54	0.00	
						Anticipated Revenue: \$62,000 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		732,667.84	555,893.06	387,390.52	0.00	TOTAL: \$62,000

302 WASTEWATER BOND RETIREMENT FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
302.1300.56525	CLOSING COSTS	0.00	0.00	0.00	0.00	
302.1300.56621	SEWER SYSTEM BOND	405,750.00	405,500.00	345,750.00	0.00	
302.1300.56622	SEWER SYSTEM BOND INTEREST	44,582.62	45,000.00	17,942.40	0.00	
						Anticipated Revenue: \$0 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		450,332.62	450,500.00	363,692.40	0.00	TOTAL: \$0

303 WATER BOND RETIREMENT FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
303.1300.56525	CLOSING COSTS	0.00	0.00	0.00	0.00	
303.1300.56621	WATER SYSTEM BOND REDEMPTION	109,150.90	109,000.00	34,800.00	0.00	
303.1300.56622	WATER SYSTEM BOND INTEREST	10,234.10	10,385.00	1,345.36	0.00	
						Anticipated Revenue: \$0 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		119,385.00	119,385.00	36,145.36	0.00	TOTAL: \$0

304 WATERWORKS-1976 BOND RETIREMENT

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
304.1300.56621	BOND REDEMPTION	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$0 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		0.00	0.00	0.00	0.00	TOTAL: \$0.00

305 BOND RETIREMENT - INCOME TAX

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
305.1300.56621	BOND REDEMPTION	130,000.00	217,544.00	0.00	100,000.00	
305.1300.56622	BOND INTEREST	25,697.27	26,000.00	5,301.51	30,000.00	
						Anticipated Revenue: \$130,000 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		155,697.27	243,544.00	5,301.51	130,000.00	TOTAL: \$130,000

Project Name	Design Year	Build Year	Total Funds	401 Funds	405 Funds	Water	Wastewater	Stormwater	Other
Resurfacing Program 2026	26	26	\$2,250,000.00	\$750,000.00	\$550,000.00	\$0.00	\$0.00	\$200,000.00	750,000.00
Memorial Park Improvements Phase II	25	26	\$1,000,000.00	#####	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
W Hamtramck & Burgess Improvements CD	24-25	26	\$2,500,000.00	\$210,000.00	\$350,000.00	#####	\$500,000.00	\$570,000.00	\$470,000.00
Blackjack Wetland Project	25-26	26-27	\$250,000.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$185,000.00
Riverside NRG CDBG	24-26	26-27	\$1,370,000.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$700,000.00
Arch Park Restroom ODNR	25-26	26-27	\$300,000.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,681.00
SR 13 Relocation	18-25	26-28	\$6,117,000.00	\$0.00	\$0.00	#####	\$200,000.00	\$0.00	\$0.00
Safe Routes to School - 586 Improvements	25-26	26	\$400,000.00	\$71,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$328,200.00
Levee Real Estate and Survey	26	26	\$300,000.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00
Upper Gilchrist Road Improvements	23-26	27-28	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00
HCP Norton Aquaduct Improvements	25	26	\$350,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$240,000.00	\$100,000.00
Knox Cattle Co. Dam Project	22-25	25-26	\$835,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$835,000.00
Chip Seal Program 2026	26	26	\$260,000.00	\$0.00	\$260,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Citywide Resurfacing and Parking Lots	26	26	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Citywide Sidewalks and Concrete	26	26	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS:			\$16,432,000.00	#####	#####	#####	\$700,000.00	\$1,130,000.00	#####

Attachment: 2026 FINAL NON GEN APPROPRIATIONS (2025-122 : Appropriations for 2026)

401 CAPITAL IMPROVEMENT FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
401.2500.55516	PUBLIC BUILDINGS & LAND	3,020,221.90	2,691,798.00	905,844.53	2,000,000.00	
401.2900.55514	STREET PAVING	0.00	0.00	0.00	750,000.00	
401.3600.54113	STATE INCOME TAX FEE	0.00	0.00	0.00	0.00	
401.3600.54119	URBAN IMPROVEMENT	50,666.03	200,000.00	0.00	0.00	
401.3600.54451	COMPUTER	0.00	100,000.00	45,121.58	0.00	
401.3600.54452	COURT SECURITY	0.00	0.00	0.00	0.00	
401.3600.55511	EQUIPMENT	1,259,444.00	306,000.00	598,504.85	250,000.00	
401.3600.56525	NOTE CLOSING COSTS	0.00	0.00	0.00	0.00	
401.3600.56526	TRANSFER TO BOND RETIREMENT FUND	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$2,906,514 (+/-)
						Anticipated Carryover: \$150,000 (+/-)
TOTAL		4,330,331.93	3,297,798.00	1,549,470.96	3,000,000.00	TOTAL: \$ 3,000,000

402 COSHOCTON ROAD TIF

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
402.1300.54484	TIF-LOCAL SCHOOL DISTRICT	525,000.00	250,000.00	195,682.01	0.00	
402.1300.54485	DEBT SERVICE	30,000.00	30,000.00	0.00	250,000.00	
402.1300.54490	PROPERTY ACQUISITION	0.00	0.00	0.00	250,000.00	
402.3600.54111	TIF-IMPROVEMENTS-CONSTRUCTION	4,272,136.92	4,500,000.00	418,099.11	3,000,000.00	
402.3600.54112	COUNTY AUDITOR DEDUCTIONS	45,000.00	45,000.00	8,034.93	50,000.00	
402.3600.54113	TIF-IMPROVEMENTS-SUPERVISOR	0.00	0.00	0.00	0.00	
402.3600.54115	TIF-CONTRACT ENGINEER	1,365,129.27	750,000.00	500,124.12	750,000.00	
						Anticipated Revenue: \$75,000 (+/-)
						Anticipated Carryover: \$4,308,013.00(+/-)
TOTAL		6,237,266.19	5,575,000.00	1,121,940.17	4,300,000.00	TOTAL: \$4,383,013.00

403 B&O RAILROAD DEPOT

Account	Description	2024 Budget	2025 Budget	Expenses	2026 Budget	Comments
403.2300.53111	DUES/SUPPLIES/INCIDENTALS	0.00	0.00	0.00	0.00	
403.2300.53312	MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	
403.2300.54111	SERVICES RECEIVED	0.00	0.00	0.00	0.00	
403.2300.54464	TAX LIEN	0.00	0.00	0.00	0.00	
403.2300.55516	PUBLIC BUILDING-ACQUISITIO	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$0 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		0.00	0.00	0.00	0.00	TOTAL: \$0

404 NEWARK ROAD INDUSTRIAL TIF

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
404.1300.54485	TIF-TRANSFER TO DEBT SERVICE	154,125.00	50,000.00	0.00	25,000.00	
404.3600.54111	TIF-IMPROVEMENTS-CONSTRUCTIO	77,620.40	100,000.00	0.00	125,000.00	
404.3600.54112	COUNTY AUDITOR DEDUCTIONS	3,500.00	3,500.00	3,474.65	5,000.00	
404.3600.54115	TIF - CONTRACT ENGINEERING	0.00	25,000.00	0.00	25,000.00	
						Anticipated Revenue: \$10,000 (+/-)
						Anticipated Carryover: \$175,000 (+/-)
TOTAL		235,245.40	178,500.00	3,474.65	180,000.00	TOTAL: \$185,000

405 ROADS & BRIDGES CAP IMPROVEMENTS

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
405.1300.54485	BOND RETIREMENT	215,000.00	50,000.00	23,143.50	250,000.00	
405.2900.55514	ROADS-ASPHALT	6,163,204.07	1,175,953.00	4,056,979.44	1,250,000.00	
405.2900.55516	ROADS-BRICK	511,938.18	250,000.00	76,765.10	50,000.00	
405.2900.55518	BRIDGES	19,124.16	0.00	0.00	0.00	
405.2900.55520	DRAINAGE	0.00	0.00	0.00	0.00	
405.3600.54113	STATE INCOME TAX FEE	0.00	0.00	0.00	0.00	
405.3600.56526	NOTE CLOSING COSTS	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$1,250,000 (+/-)
						Anticipated Carryover: \$250,000 (+/-)
TOTAL		6,909,266.41	1,475,953.00	4,156,888.04	1,550,000.00	TOTAL: \$1,550,000

406 TIF SANDUSKY ST CORRIDOR

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
406.1300.54485	TIF-TRANSFER TO DEBT SERVICE	22,000.00	22,000.00	0.00	22,000.00	
406.3600.54111	TIF-IMPROVEMENTS-CONSTRUCTION	99,617.07	75,000.00	11,130.34	50,000.00	
406.3600.54112	COUNTY AUDITOR DEDUCTIONS	1,000.00	1,000.00	1,182.44	1,000.00	
406.3600.54113	TIF-IMPROVEMENTS-SUPERVISOR	0.00	0.00	0.00	0.00	
406.3600.54115	TIF-CONTRACT ENGINEER	5,000.00	5,000.00	0.00	10,000.00	
						Anticipated Revenue: \$10,000 (+/-)
						Anticipated Carryover: \$79,817(+/-)
TOTAL		127,617.07	103,000.00	12,312.78	83,000.00	TOTAL: \$..

407 MUNI FACILITIES CAP IMPROVEMENTS

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
407.3600.55514	FACILITIES DESIGN	-	2,850,000.00	299,506.11	1,000,000.00	
407.3600.55515	FACILITIES IMPROVEMENTS	-	-	0.00	750,000.00	
407.3600.55516	CONTRACT SERVICES	-	-	0.00	350,000.00	
						Anticipated Revenue: \$1,100,000 (+/-)
						Anticipated Carryover: \$1,051,937 (+/-)
TOTAL		0.00	2,850,000.00	299,506.11	2,100,000.00	TOTAL: \$2,1051,937

601 MAUSOLEUM FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
601.3100.54452	MAUSOLEUM	4,179.66	4,175.00	0.00	2,000.00	
						Anticipated Revenue: \$0.00 (+/-)
						Anticipated Carryover: \$4,175 (+/-)
TOTAL		4,179.66	4,175.00	0.00	2,000.00	TOTAL: \$4175

602 INSURANCE TRUST FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
602.2100.56612	INSURANCE TRUST	82,320.33	80,000.00	0.00	108,700.00	
						Anticipated Revenue: \$0.00 (+/-)
						Anticipated Carryover: \$108,720 (+/-)
TOTAL		82,320.33	80,000.00	0.00	108,700.00	TOTAL: \$108,720

603 BONDS & INSPECTIONS FEE TRUST

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comment
603.2400.56612	BONDS & INSPECTION FEE	56,651.15	10,000.00	7,050.00	50,000.00	
						Anticipated Revenue: \$55,000 (+/-)
						Anticipated Carryover: \$25,000 (+/-)
TOTAL		56,651.15	10,000.00	7,050.00	50,000.00	TOTAL: \$80,000

Attachment: 2026 FINAL NON GEN APPROPRIATIONS (2025-122 : Appropriations for 2026)

604 VETERANS HONOR WALK

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2025 Budget	Comments
604.2600.53312	MAINTENANCE & REPAIR	2,537.96	2,500.00	113.85	2,000.00	
604.2600.54111	CONTRACT SERVICES	69,616.66	65,000.00	364.83	65,000.00	
						Anticipated Revenue: \$0.00 (+/-)
						Anticipated Carryover: \$67,000 (+/-)
TOTAL		72,154.62	67,500.00	478.68	67,000.00	TOTAL: \$67,000

700 WATER CONTENGENCIES

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
700.2700.54486	TRANSFER TO WATER FUND	0.00	0.00	0.00	0.00	
700.2700.55511	WATER REPLACEMENT & IMPROVEMEN	500,060.96	500,000.00	0.00	250,000.00	
						Anticipated Revenue: \$0 (+/-)
						Anticipated Carryover: \$500,060.96 (+/-)
TOTAL		500,060.96	500,000.00	0.00	250,000.00	TOTAL: \$500,060.96

701 WATER FUND

Account	Description	2024 Budget	2025 Budget	Expenses	2026 Budget	Comments
701.2700.51111	OFFICE ADMINISTRATOR	0.00	0.00	0.00	0.00	
701.2700.51112	OFFICE REGULAR EMPLOYEES	135,500.00	140,000.00	141,738.66	160,000.00	
701.2700.52124	UNEMPLOYMENT	0.00	0.00	0.00	0.00	
701.2700.52127	OFFICE UNIFORM RENTAL	1,120.00	1,000.00	0.00	1,000.00	
701.2700.53111	DUES/SUPPLIES/INCIDENTALS	42,503.50	15,000.00	17,354.80	15,000.00	
701.2700.53113	TELEPHONE	4,263.44	0.00	349.72	0.00	
701.2700.53214	MAINTENANCE - VEHICLE	1,400.00	0.00	0.00	0.00	
701.2700.53215	METER REPAIRS & SUPPLIES	0.00	0.00	0.00	0.00	
701.2700.54111	SERVICES RECEIVED	30,000.00	35,000.00	21,961.02	50,000.00	
701.2700.54113	OFFICE COMPUTER MAINTENANCE	17,000.00	10,000.00	177.58	15,000.00	
701.2700.54311	TRAINING/TRAVEL/EXPENSES	5,897.75	6,000.00	0.00	5,000.00	
701.2700.54423	INSURANCE DEDUCTIBLE	0.00	0.00	0.00	0.00	
701.2700.54424	PLEDGE DISTRIBUTIONS	35.07	35.00	0.00	35.00	
701.2700.54452	OFFICE RENT	4,500.00	0.00	0.00	0.00	
701.2700.54465	OVERPAYMENT	3,000.00	5,500.00	4,259.98	4,000.00	
701.2700.55511	OFFICE EQUIPMENT	11,700.00	10,000.00	2,146.19	10,000.00	
701.2700.55521	NEW WATER/WASTEWATER METERS	16,200.00	0.00	0.00	0.00	
701.2720.51111	PLANT EMPLOYEES	620,000.00	840,000.00	607,039.15	905,000.00	
701.2720.52127	PLANT UNIFORM RENTAL	14,000.00	6,500.00	2,901.12	5,000.00	
701.2720.53111	DUES/SUPPLIES/INCIDENTALS	55,288.47	65,000.00	41,377.02	65,000.00	
701.2720.53113	TELEPHONE	8,705.00	2,500.00	440.92	2,000.00	
701.2720.53211	PLANT CHEMICALS	418,200.00	525,000.00	362,716.93	550,000.00	
701.2720.53214	MAINTENANCE - VEHICLE	2,850.00	3,000.00	3,086.67	3,000.00	
701.2720.53312	PLANT MAINTENANCE	1,219,037.29	700,000.00	333,791.01	500,000.00	
701.2720.54115	PLANT SERVICES RECEIVED	263,945.76	250,000.00	88,219.88	300,000.00	
701.2720.54116	REFUSE REMOVAL	2,400.00	3,000.00	2,733.83	4,000.00	
701.2720.54118	ENVIRONMENTAL CONSULTANTS	727,347.20	200,000.00	1,281.63	100,000.00	
701.2720.54211	PLANT UTILITIES	217,140.28	300,000.00	163,378.18	325,000.00	
701.2720.54311	TRAINING/TRAVEL/EXPENSES	20,553.00	45,000.00	4,160.88	40,000.00	
701.2720.54423	INSURANCE DEDUCTIBLE	500.00	0.00	0.00	0.00	
701.2720.54464	TAX LIEN	600.00	500.00	152.00	500.00	
701.2720.55511	PLANT EQUIPMENT	1,079,991.70	175,000.00	119,922.28	300,000.00	

Attachment: 2026 FINAL NON GEN APPROPRIATIONS (2025-122 : Appropriations for 2026)

701.2720.55515	WATER WELLS & WELL FIELD	56,979.29	55,000.00	15,000.00	55,000.00	
701.2740.51111	DISTRIBUTION EMPLOYEES	255,000.00	468,000.00	325,454.19	450,000.00	
701.2740.52127	UNIFORM RENTAL	5,485.00	2,500.00	4,366.12	5,000.00	
701.2740.53111	DUES/SUPPLIES/INCIDENTALS	2,925.00	5,000.00	3,740.18	5,000.00	
701.2740.53113	TELEPHONE	5,308.44	0.00		0.00	
701.2740.53214	MAINT-VEHICLE-EQUIPMENT	44,725.00	50,000.00	36,281.70	50,000.00	
701.2740.53215	METER REPAIRS & SUPPLIES	0.00	0.00	0.00	0.00	
701.2740.53312	M&R-BUILDG	3,000.00	0.00	591.43	0.00	
701.2740.53313	NEW MAINTBLDG	0.00	0.00	0.00	0.00	
701.2740.54111	SERVICES RECEIVED	1,819.93	3,000.00	1,574.49	10,000.00	
701.2740.54112	EASTEND CONSTRUCTION	0.00	0.00	0.00	0.00	
701.2740.54113	EASTEND ENGINEERING	0.00	0.00	0.00	0.00	
701.2740.54114	EASTEND INSPECTION	0.00	0.00	0.00	0.00	
701.2740.54116	REFUSE REMOVAL	1,400.00	2,000.00	1,244.42	2,000.00	
701.2740.54118	ENVIRONMENTAL CONSULTANT	312,463.24	60,000.00	13,712.50	60,000.00	
701.2740.54123	STAND PIPE ENGINEERING	0.00	0.00	0.00	0.00	
701.2740.54211	DISTRIBUTION UTILITIES	67,819.88	60,000.00	38,035.30	65,000.00	
701.2740.54311	TRAINING/TRAVEL/EXPENSES	24,970.00	25,000.00	3,762.03	30,000.00	
701.2740.54423	INSURANCE DEDUCTIBLE	250.00	0.00	0.00	0.00	
701.2740.55511	DISTRIBUTION EQUIPMENT	131,440.00	125,000.00	74,623.00	350,000.00	
701.2740.55512	HYDRANTS	20,000.00	30,000.00	0.00	30,000.00	
701.2740.55513	LINE IMPROVE OR EXTENSIONS	2,298,024.92	950,000.00	79,469.33	300,000.00	
701.2740.55514	LINE MAINTENANCE & REPAIR	431,207.13	400,000.00	167,215.81	400,000.00	
701.2740.55521	NEW WATER/WASTEWATER METERS	30,000.00	40,000.00	12,530.50	40,000.00	
701.2760.54489	BOND RETIREMENT	125,000.00	125,000.00	16,402.70	525,000.00	
701.2760.54490	BOND INTEREST PAYMENT	0.00	0.00	0.00	0.00	
701.2780.51111	EMPLOYEE FINAL PAYOFF	18,000.00	10,000.00	1,165.60	0.00	
701.2780.52121	P E R S	185,405.00	172,000.00	140,049.79	217,000.00	
701.2780.52123	WORKERS COMPENSATION	35,000.00	23,000.00	686.40	1,000.00	
701.2780.52124	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	
701.2780.52125	EMPLOYEES INSURANCE	324,872.50	350,000.00	251,497.96	380,000.00	
701.2780.52126	MEDICARE & SOCIAL SECURITY	17,000.00	18,000.00	14,780.68	20,000.00	
701.2780.54421	INSURANCE - LIABILITY	7,000.00	0.00	0.00	0.00	
701.2780.54425	INSURANCE - BOILER & MACHINERY	0.00	0.00	0.00	0.00	
701.2780.54426	INSURANCE - AUTOMOBILE	2,500.00	0.00	0.00	0.00	
701.2780.54466	TRANSFER TO WATER SYSTM IMPV FUND	0.00	0.00	0.00	0.00	

Attachment: 2026 FINAL NON GEN APPROPRIATIONS (2025-122 : Appropriations for 2026)

701.2780.54483	EMERGENCY RECOVERY	0.00	0.00	0.00	0.00	
701.2780.54484	TRANSFER AUDITOR FEES	4,500.00	0.00	0.00	0.00	
701.2780.54485	TRANSFER ENGINEER FEES	50,000.00	0.00	0.00	0.00	
701.2780.54486	TRANSFER TO WATER UTILITY RESERVE FUND	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$6,223,000 (+/-)
						Anticipated Carryover: \$250,000 (+/-)
TOTAL		9,385,773.79	6,311,535.00	3,121,373.58	6,354,535.00	TOTAL: \$6,473,000

Attachment: 2026 FINAL NON GEN APPROPRIATIONS (2025-122 : Appropriations for 2026)

702 WATER SYSTEM IMPROVEMENTS

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
702.2700.54111	WATER SYS IMPV-CONSTRUCTION	0.00	0.00	0.00	0.00	
702.2700.54112	WATER SYS IMPV-ENGINEERING	0.00	0.00	0.00	0.00	
702.2700.54113	WATER SYS IMPV-CONST SUPERVISOR	0.00	0.00	0.00	0.00	
702.2700.54114	WATER SYS IMP-BOND ISSUANCE EXPEN	0.00	0.00	0.00	0.00	
702.2700.54489	TRANSFER-BOND RETIREMENT	0.00	0.00	0.00	0.00	
702.2700.54490	WATER SYS IMP-TRANSFER TO WATER	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$0 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		0.00	0.00	0.00	0.00	TOTAL: \$0

703 WATER IMPROVEMENT

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
703.2700.54484	CONTRACT ENGINEERING	0.00	0.00	0.00	100,000.00	
703.2700.54490	SERVICES RECEIVED	0.00	0.00	0.00	100,000.00	
703.2700.55511	WATER REPLACEMENT & IMPROV.	1,613,952.49	600,000.00	558,105.18	777,000.00	
703.2700.55513	WATER IMPROVEMENTS	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$350,000 (+/-)
						Anticipated Carryover: \$622,000.00 (+/-)
TOTAL		1,613,952.49	600,000.00	558,105.18	977,000.00	TOTAL: \$977,000

704 COUNTY WATER SERVICE

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
704.2700.54492	WATER SERVICE (TO COUNT	17,043.16	19,598.00	0.00	20,000.00	
						Anticipated Revenue: \$20,000 (+/-)
						Anticipated Carryover: \$19,196.86 (+/-)
TOTAL		17,043.16	19,598.00	0.00	20,000.00	TOTAL: \$39,196

705 WATER UTILITY RESERVE

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
705.2700.54486	TRANSFER TO BOND RETIREMEN	31,817.22	31,500.00	0.00	0.00	
705.2700.54490	TRANSFER TO WATER FUND	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$0 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		31,817.22	31,500.00	0.00	0.00	TOTAL: \$..

706 COUNTY WASTEWATER SERVICE

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
706.2800.54492	SEWER SERVICE (TO COUNTY)	67,397.02	60,717.00	0.00	54,500.00	
						Anticipated Revenue: \$54,500 (+/-)
						Anticipated Carryover: \$54,435.88 (+/-)
TOTAL		67,397.02	60,717.00	0.00	54,500.00	TOTAL: \$108,935

707 WASTEWATER IMPROVEMENT

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
707.2800.54490	CONTRACT ENGINEERING	0.00	0.00	0.00	100,000.00	
707.2800.55513	SERVICES RECEIVED	658,643.73	530,000.00	0.00	100,000.00	
707.2800.55514	WASTE WATER REPLACEMENT & IMPR	-	-	0.00	400,000.00	
707.2800.55515	WASTE WATER IMPROVEMENTS	-	-	0.00	0.00	
						Anticipated Revenue: \$300,000 (+/-)
						Anticipated Carryover: \$516,000.00 (+/-)
TOTAL		658,643.73	530,000.00	0.00	600,000.00	TOTAL: \$816,000

708 CLINTON WASTEWATER SERVICE

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
708.2800.54492	WASTEWATER SERVICE (CLINTON	369,314.06	340,482.00	195,171.07	330,000.00	
						Anticipated Revenue: \$200,000 (+/-)
						Anticipated Carryover: \$136,153.50 (+/-)
TOTAL		369,314.06	340,482.00	195,171.07	330,000.00	TOTAL: \$336,153.00

710 STORM WATER

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
710.3210.51111	PERSONNEL	31,500.00	30,000.00	28,062.00	30,000.00	
710.3210.52121	P.E.R.S.	8,000.00	15,000.00	3,928.68	5,000.00	
710.3210.52123	WORKERS COMPENSATION	750.00	15,000.00	74.24	1,000.00	
710.3210.52125	EMPLOYEES INSURANCE	14,000.00	0.00	0.00	0.00	
710.3210.52126	MEDICARE & SOCIAL SECURITY	400.00	10,000.00	406.91	1,500.00	
710.3210.53111	MATERIALS & SUPPLIES	34,500.00	21,468.77	8,326.45	15,000.00	
710.3210.53214	MAINTENANCE-VEHICLE	4,000.00	5,000.00	0.00	5,000.00	
710.3210.54118	ENVIRONMENTAL CONSULTANT	558,055.76	308,481.50	117,207.36	350,000.00	
710.3210.54465	REFUND OVERPAYMENT	500.00	0.00	0.00	0.00	
710.3210.55110	LIBERTY CROSSING PRIVATE SW	-	-	0.00	7,500.00	
710.3210.55111	GILCHRIST ESTATE PRIVATE SW	6,672.87	10,500.00	3,000.00	12,000.00	
710.3210.55511	EQUIPMENT	75,000.00	156,065.98	65.98	150,000.00	
710.3210.55513	LINES, CHANNELS, & RIVERS	1,290,951.17	286,938.43	174,821.13	375,000.00	
710.3210.55514	LINE MAINTENANCE/REPAIRS	118,248.09	235,649.60	85,357.53	225,000.00	
710.3210.55520	CATCH BASIN REPAIRS/MAINT	30,000.00	150,400.00	6,407.95	150,000.00	
710.3210.55521	CURB & GUTTER REHABILITATIO	311,504.65	236,147.00	70,456.25	230,000.00	
						Anticipated Revenue: \$1,200,000 (+/-)
						Anticipated Carryover: \$357,000 (+/-)
TOTAL		2,484,082.54	1,480,651.28	498,114.48	1,557,000.00	TOTAL: \$1,557,000

Attachment: 2026 FINAL NON GEN APPROPRIATIONS (2025-122 : Appropriations for 2026)

711 SEWER SYSTEM REPLACEMENT & IMPROVEMENT

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
711.2800.55511	EQUIPMENT REPLACEMEN	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$0 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		0.00	0.00	0.00	0.00	TOTAL: \$0

712 SEWER SYSTEM CONSTRUCTION & IMPROVEMENT

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
712.1300.54485	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	
712.2800.54111	WW SYSTEM IMP - CONSTRUCTION	0.00	0.00	0.00	0.00	
712.2800.54112	WW SYSTEM IMP - ENGINEERING	0.00	0.00	0.00	0.00	
712.2800.54113	WW SYS IMP - CONST SUPERVISOR	0.00	0.00	0.00	0.00	
712.2800.54490	WW SYS IMP - TRANSFER TO WW	0.00	0.00	0.00	0.00	
712.2800.54491	WW SYSTEM IMPV-TRANS TO SEWER IMP	0.00	0.00	0.00	0.00	
712.2800.56525	WW SYSTEM IMP-NOTE CLOSING	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$0 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		0.00	0.00	0.00	0.00	TOTAL: \$0

713 SEWER SYSTEM UTILITY RESERVE

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
713.2800.54486	TRANSFER TO BOND RETIREMENT	0.00	0.00	0.00	0.00	
713.2800.54487	TRANSFER TO SEWER SYSTEM CONST&IMP FU	0.00	0.00	0.00	0.00	
713.2800.54490	TRANSFER TO WASTEWATER FUND	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$0 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		0.00	0.00	0.00	0.00	TOTAL: \$0

715 CLINTON WATER SERVICE

Account	Description	2024 Budget	2025 Budget	Expenses	2026 Budget	Comments
715.2700.54492	WATER SERVICE-CLINTO	17,481.81	15,000.00	9,514.59	13,000.00	
						Anticipated Revenue: \$7500 (+/-)
						Anticipated Carryover: \$5,485 (+/-)
TOTAL		17,481.81	15,000.00	9,514.59	13,000.00	TOTAL: \$13,000

Attachment: 2026 FINAL NON GEN APPROPRIATIONS (2025-122 : Appropriations for 2026)

720 SEWER SYSTEM REVENUE

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
720.2800.51111	OFFICE ADMINISTRATOR	0.00	0.00	0.00	0.00	
720.2800.51112	OFFICE EMPLOYEES	135,500.00	140,000.00	143,131.88	160,000.00	
720.2800.52124	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	
720.2800.52127	OFFICE UNIFORM RENTAL	1,120.00	1,000.00	0.00	1,000.00	
720.2800.53111	DUES/SUPPLIES/INCIDENTALS	42,403.50	15,000.00	17,354.80	15,000.00	
720.2800.53113	TELEPHONE	4,263.40	0.00	349.72	0.00	
720.2800.53214	MAINTENANCE VEHICLE & EQUIP	1,400.00	0.00	0.00	0.00	
720.2800.53215	METER REPAIRS & SUPPLIES	0.00	0.00	0.00	0.00	
720.2800.54111	SERVICE RECEIVED	30,000.00	35,000.00	21,961.01	50,000.00	
720.2800.54113	COMPUTER MAINTENANCE	17,000.00	10,000.00	67.63	15,000.00	
720.2800.54311	TRAINING/TRAVEL/EXPENSES	5,897.75	6,000.00	0.00	5,000.00	
720.2800.54423	INSURANCE DEDUCTIBLE	0.00	0.00	0.00	0.00	
720.2800.54452	OFFICE RENT	4,500.00	0.00	0.00	0.00	
720.2800.54465	OVERPAYMENT	3,100.00	5,500.00	4,259.90	4,000.00	
720.2800.55511	OFFICE EQUIPMENT	11,700.00	10,000.00	2,146.16	10,000.00	
720.2800.55521	NEW WATER/WASTEWATER METERS	16,200.00	0.00	0.00	0.00	
720.2820.51111	PLANT EMPLOYEES	710,000.00	925,000.00	710,219.17	975,000.00	
720.2820.52127	PLANT UNIFORM RENTAL	2,800.00	3,500.00	5,197.19	5,000.00	
720.2820.53111	DUES/SUPPLIES/INCIDENTALS	34,042.30	35,000.00	25,386.88	35,000.00	
720.2820.53113	TELEPHONE	5,455.00	0.00	-350.35	0.00	
720.2820.53211	PLANT CHEMICALS	41,000.00	50,000.00	33,083.86	50,000.00	
720.2820.53214	MAINTENANCE - VEHICLE	3,010.00	3,000.00	2,113.94	3,000.00	
720.2820.53312	PLANT MAINTENANCE	410,974.44	500,000.00	351,872.26	500,000.00	
720.2820.54111	SERVICES RECEIVED	49,080.00	65,000.00	36,022.88	65,000.00	
720.2820.54114	SLUDGE REMOVAL	150,000.00	170,000.00	80,829.58	170,000.00	
720.2820.54115	SEPTAGE RECEIVING EXPENSES	1,000.00	1,000.00	0.00	1,000.00	
720.2820.54116	REFUSE REMOVAL	2,500.00	4,000.00	2,488.81	4,000.00	
720.2820.54118	ENVIRONMENTAL CONSULTANT	1,048,049.50	400,000.00	222,651.25	300,000.00	
720.2820.54211	PLANT UTILITIES	289,600.00	325,000.00	240,436.75	350,000.00	
720.2820.54311	TRAINING/TRAVEL/EXPENSES	19,930.00	25,000.00	4,522.00	20,000.00	
720.2820.54423	PLANT INSURANCE DEDUCTIBLE	500.00	0.00	0.00	0.00	
720.2820.54464	TAX LIEN	120.00	250.00	119.00	250.00	
720.2820.55511	PLANT EQUIPMENT	213,941.50	250,000.00	85,620.51	300,000.00	
720.2840.51111	COLLECTION EMPLOYEES	365,000.00	468,000.00	262,643.55	450,000.00	
720.2840.52127	UNIFORM RENTAL	4,985.00	2,500.00	4,366.04	5,000.00	
720.2840.53111	DUES/SUPPLIES/INCIDENTALS	3,045.00	5,000.00	3,740.19	5,000.00	
720.2840.53113	TELEPHONE	3,818.41	0.00	-2,200.26	0.00	
720.2840.53214	MAINT-VEHICLE-EQUIPMENT	45,725.00	50,000.00	36,281.65	50,000.00	
720.2840.53215	METER REPAIRS & SUPPLIES	0.00	0.00	0.00	0.00	

Attachment: 2026 FINAL NON GEN APPROPRIATIONS (2025-122 : Appropriations for 2026)

720.2840.53312	M&R BLDG	3,000.00	0.00	591.43	0.00	
720.2840.53313	NEW MAINTBLDG	0.00	0.00	0.00	0.00	
720.2840.54111	SERVICES RECEIVED	1,819.93	3,000.00	2,474.48	3,000.00	
720.2840.54116	REFUSE REMOVAL	1,400.00	2,000.00	1,244.41	2,000.00	
720.2840.54118	ENVIRONMENTAL CONSULTANT	592,417.17	60,000.00	13,672.59	50,000.00	
720.2840.54211	COLLECTION UTILITIES	46,695.64	60,000.00	23,957.77	40,000.00	
720.2840.54311	TRAINING/TRAVEL/EXPENSES	24,970.00	25,000.00	2,898.91	20,000.00	
720.2840.54423	INSURANCE DEDUCTIBLE	500.00	0.00	0.00	0.00	
720.2840.54424	DAMAGE CLAIMS	15,100.00	25,000.00	0.00	25,000.00	
720.2840.55511	COLLECTION EQUIPMENT	622,210.00	175,000.00	101,840.74	350,000.00	
720.2840.55513	LINE IMPROVE OR EXTENSION	1,529,717.43	703,000.00	114,892.69	300,000.00	
720.2840.55514	LINE MAINTENANCE & REPAIRS	373,145.08	400,000.00	193,117.91	400,000.00	
720.2840.55521	NEW WATER/WASTEWATER METERS	30,000.00	40,000.00	12,530.50	40,000.00	
720.2860.54486	BOND RETIREMENT	470,000.00	400,000.00	29,952.51	475,000.00	
720.2860.56521	O W D A - PRINCIPAL	360,203.00	405,000.00	368,632.05	405,000.00	
720.2860.56522	BOND INTEREST	43,150.00	40,000.00	34,568.91	54,500.00	
720.2880.51111	EMPLOYEE FINAL PAYOFF	15,000.00	50,000.00	48,425.28	0.00	
720.2880.52121	P E R S	196,075.00	202,000.00	146,266.76	227,000.00	
720.2880.52123	WORKERS COMPENSATION	67,000.00	23,000.00	686.40	1,000.00	
720.2880.52124	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	
720.2880.52125	EMPLOYEES INSURANCE	355,090.00	375,000.00	258,968.30	405,000.00	
720.2880.52126	MEDICARE & SOCIAL SECURITY	22,000.00	19,000.00	16,170.69	19,000.00	
720.2880.54421	INSURANCE - LIABILITY	6,500.00	0.00	0.00	0.00	
720.2880.54425	INSURANCE - BOILER & MACHINERY	0.00	0.00	0.00	0.00	
720.2880.54426	INSURANCE - AUTOMOBILE	4,500.00	0.00	0.00	0.00	
720.2880.54484	TRANSFER AUDITOR FEES	4,500.00	0.00	0.00	0.00	
720.2880.54485	TRANSFER ENGINEER FEES	50,000.00	0.00	0.00	0.00	
720.2880.54486	ADVANCE TO CAPITAL IMPROVEMENT FU	0.00	0.00	0.00	0.00	
720.2880.54487	SEWER TRSFR TO SEWER EQUIP RES	0.00	0.00	0.00	0.00	
720.2880.54488	TRANSFER TO BOND RESERVE	0.00	0.00	0.00	0.00	
720.2880.54489	TRANSFER TO SEWER RESERVE	1,352,413.11	0.00	0.00	0.00	
						Anticipated Revenue: \$6,854,000 (+/-)
						Anticipated Carryover: \$250,000 (+/-)
TOTAL		9,865,067.16	6,510,250.00	3,665,208.33	6,364,750.00	TOTAL: \$7,104,000

803 PERPETUAL CARE FUND

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
801.3100.56611	PERPETUAL CARE	0.00	113,146.55	0.00	118,000.00	
						Anticipated Revenue: \$5,000 (+/-)
						Anticipated Carryover: \$113,146 (+/-)
TOTAL		0.00	113,146.55	0.00	118,000.00	TOTAL: \$118,146

901 POLICE PENSION

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
901.3600.52122	POLICE PENSION	918,532.36	950,141.00	250,266.66	120,000.00	
901.3600.54112	COUNTY AUDITOR DEDUCTIONS	2,500.00	2,500.00	2,036.26	2,500.00	
901.3600.54113	STATE INCOME TAX FEE	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$122,500 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		921,032.36	952,641.00	252,302.92	122,500.00	TOTAL: \$122,500

902 FIRE PENSION

Account	Description	2024 Budget	2025 Budget	2025 Current Expenses	2026 Budget	Comments
902.3600.52122	FIRE PENSION	957,326.70	768,363.00	305,521.11	120,000.00	
902.3600.54112	COUNTY AUDITOR DEDUCT	2,500.00	2,500.00	2,036.40	2,500.00	
902.3600.54113	STATE INCOME TAX FEE	0.00	0.00	0.00	0.00	
						Anticipated Revenue: \$122,500 (+/-)
						Anticipated Carryover: \$0 (+/-)
TOTAL		959,826.70	770,863.00	307,557.51	122,500.00	TOTAL: \$122,500



City Council
City of Mount Vernon
Mount Vernon, OH 43050

SCHEDULED

RESOLUTION 2025-125

Meeting: 12/08/25 7:30 PM
Dept: Land Use and Development
Keener, Mahan
Category: Land/Property Acquisition
Prepared By: Rob Broeren
Initiator: Zac Sherman
DOC ID: 4341

**RESOLUTION AUTHORIZING THE SAFETY SERVICE DIRECTOR TO ACCEPT THE
DONATION OF PROPERTY FROM THE KNOX COUNTY LAND REUTILIZATION
CORPORATION; AND DECLARING AN EMERGENCY.**

WHEREAS, the Knox County Land Reutilization Corporation desires to donate to the City of Mount Vernon a parcel of property.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Mount Vernon, State of Ohio:

SECTION 1: That the Safety Service Director for the City of Mount Vernon be and herewith is authorized and directed to accept the donation of a parcel of property from the Knox County Land Reutilization Corporation, with permanent parcel number 66-09684.000 and further described in Exhibit A.

SECTION 2: This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, and for the further reason to allow the orderly transfer of property before the end of the calendar year, the said Resolution shall, therefore, become effective upon its date of passage and approval by the Mayor, provided that it receives the affirmative vote of two-thirds (2/3) of the members elected to the Council of the City of Mount Vernon; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

HISTORY:

11/24/25

City Council

FIRST READING

Keener gave Resolution 2025-125 its first reading, and requested a five-minute committee meeting on 12/8/2025.

Exhibit "A"

Situated in the State of Ohio, County of Knox, City of Mount Vernon, being located in the Northwest quarter of Section 24, Quarter Township 3, Township 7, Range 12, United States Military Lands, being all of that tract of land as described in deed Volume 349, Page 47 (all references herein being to the records located in the Recorder's Office, Knox County, Ohio) and being more particularly described as follows:

Beginning at the Northwestern corner of Z and B Trustee tract, in the Westerly line of said Northwest quarter and in the centerline of U.S. Route 36 (KNO-36-18.73) at station 65+58.96;

Thence along the Northerly line of said Z and B Trustee tract and the centerline of U.S. Route 36, with the arc of a curve to the right, having a radius of 1909.86 feet, a central angle of 6 deg. 43' 16", the chord of which bears North 79 deg. 45' 17" East, a chord distance of 223.90 feet to a point of compound curvature;

Thence continuing along said Northerly line, and departing from said centerline, the following two courses:

1. With the arc of a curve to the right, having a radius of 1686.26 feet, a central angle of 13 deg. 46' 50", the chord of which bears South 89 deg. 59' 40" East, a chord distance of 404.60 feet to the point of tangency;
2. South 83 deg. 06' 15" East, a distance of 135.31 feet to the Northeasterly corner of said Z and B Trustee tract, located 7.8 feet right of station 73+24.41;

Thence along the Easterly line of said Z and B Trustee tract the following two courses:

1. South 3 deg. 08' 49" West, along the Westerly line of that 2.980 acre tract as described in a deed to Kenneth E. Dennis, of record in deed Volume 388, Page 99, passing an iron pin found in the Southerly right-of-way line of U.S. Route 36 at 30.06 feet, a total distance of 339.03 feet to an iron pin found at the Southwesterly corner of said 2.980 acre tract and at a Northwesterly corner of that 178.90 acre tract as described in a deed to Knox Cattle Company, of record in Deed Volume 400, Page 443;
2. South 2 deg. 56' 52" West, along a Westerly line of said 178.90 acre tract, a distance of 707.31 feet to an iron pin found at the Southeasterly corner of said Z and B Trustee tract;

Thence North 86 deg. 44' 25" West, along a Northerly line of said 178.90 acre tract, a distance of 734.32 feet to an iron pin found at the Southwesterly corner of said Z and B Trustee tract, in the Easterly line of that 20.784 acre tract as described in a deed to Knox Community Hospital, of record in Deed Volume 378, Page 1 and in the Westerly line of said Northwest quarter of Section 24;

Thence North 1 deg. 41' 15" East, along said Easterly and Westerly lines and along the Easterly line of that 10.0 Acre tract as described in a deed to Realty Development Company No. 4, of record in Deed Volume 303, Page 401, passing an iron pin set in the Southerly right-of-way line of U.S. Route 36 at 902.15 feet, a total distance of 980.02 feet to the place of beginning and containing 17.789 acres of land, of which 0.993 acre lies within the right-of-way of U.S. Route 36 leaving a net useable acreage of 16.796 acres.

A survey is required in regards to the above referenced parcel. No legal description is available for the parcel estimated to contain .99 acre per the Knox County Auditor.

The above described property is subject to building restrictions, zoning restrictions, leases and easements of record, taxes and assessments which are a lien, and determination by the Tax Map Department of the Knox County Engineer's Office.

Parcel No: 66-09684.000



City Council
City of Mount Vernon
Mount Vernon, OH 43050

SCHEDULED

RESOLUTION 2025-129

Meeting: 12/08/25 7:30 PM
Dept: Finance and Budget
Seavolt, Woods
Category: Finance
Prepared By: Rob Broeren
Initiator: Zac Sherman
DOC ID: 4345

A RESOLUTION AUTHORIZING THE SAFETY-SERVICE DIRECTOR TO DISPOSE OF VEHICLES IN THE POLICE DEPARTMENT NOT NEEDED FOR PUBLIC USE BY THE CITY OF MOUNT VERNON; AND DECLARING AN EMERGENCY.

WHEREAS, Ohio Revised Code Sections 721.01 and 721.15 authorize municipalities to dispose of personal property and vehicles no longer needed for municipal use.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Mount Vernon, State of Ohio:

SECTION 1: That the Council finds that the City of Mount Vernon Police Department owns the following vehicles that are no longer needed for public use. Council also finds that the value of the vehicle is in excess of \$1,000.00.

- 1) 1999-Tan-Chevy-S10 VIN- 1GCCS1440XK238620
- 2) 2012-White-Ford-Focus VIN- 1FAHP3F21CL328562
- 3) 2006-Maroon-Chevy-Trailblazer VIN- 1GNDDT13S962314777
- 4) 2006-Black-Suzuki-GSX600F VIN- JS1GN79A562101756
- 5) 2005-Gray-Chevy-Malibu VIN- 1G1ND52F45M225703
- 6) 1998-White-Mitsubishi-Eclipse VIN- 4A3AX35G5WE123907
- 7) 2017-Light Blue-GMC-Terrain VIN- 2GKALSEK7E6136632

SECTION 2: That the Safety-Service Director for the City of Mount Vernon be authorized and directed to sell or dispose of the vehicles pursuant to any method authorized by Revised Code Section 721.15.

SECTION 3: This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, and for the further reason of expediting the sale or trade of these items to return the proceeds to constructive use by the City, and said Resolution shall, therefore, become effective upon its date of passage and approval by the Mayor, provided that it receives the affirmative vote of two-thirds (2/3) of the members elected to the Council of the City of Mount Vernon; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.



City Council
City of Mount Vernon
Mount Vernon, OH 43050

SCHEDULED

RESOLUTION 2025-130

Meeting: 12/08/25 7:30 PM
Dept: Land Use and Development
Keener, Mahan
Category: Land/Property Acquisition
Prepared By: Rob Broeren
Initiator: Zac Sherman
DOC ID: 4347

A RESOLUTION AUTHORIZING THE SAFETY-SERVICE DIRECTOR OF THE CITY OF MOUNT VERNON TO ENTER INTO AN AGREEMENT TO ACQUIRE IN WHOLE OR IN PART TWO PARCELS OF PROPERTY LOCATED WITHIN THE CITY OF MOUNT VERNON; AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Mount Vernon, State of Ohio:

SECTION 1: That the Safety-Service Director for the City of Mount Vernon be and herewith is authorized and directed to enter into an agreement to acquire, by either purchase or accept by donation, either in whole or in part, the following parcels of property with permanent parcel numbers 66-09675.004 and 66-09675.001.

SECTION 2: This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, and to allow the City to acquire this property before the end of the calendar year, and said Resolution shall, therefore, become effective upon its date of passage and approval by the Mayor, provided that it receives the affirmative vote of two-thirds (2/3) of the members elected to the Council of the City of Mount Vernon; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.



**City Council
City of Mount Vernon
Mount Vernon, OH 43050**

SCHEDULED

RESOLUTION 2025-131

Meeting: 12/08/25 7:30 PM
Dept: Utilities
Ruckman, Hager
Category: Utilities
Prepared By: Rob Broeren
Initiator: Zac Sherman
DOC ID: 4346

**A RESOLUTION TO AUTHORIZE AMENDMENTS TO THE CITY OF MOUNT VERNON,
KNOX COUNTY, OHIO NATURAL GAS AGGREGATION PLAN OF OPERATION AND
GOVERNANCE; AND DECLARING AN EMERGENCY.**

WHEREAS, the Ohio legislature has enacted natural gas deregulation legislation which authorizes the legislative authorities of townships and counties to aggregate the retail natural gas loads located within the respective jurisdictions and to enter into service agreements to facilitate for those loads the purchase and sale of natural gas; and

WHEREAS, governmental aggregations provide an opportunity for residential and small business consumers to participate collectively in the potential benefits in the potential benefits of natural gas deregulation through lower natural gas rates which would not otherwise be available to those natural gas customers individually, and

WHEREAS, On November 4, 2008 a majority of voters in various communities in the City of Mount Vernon, Knox County, Ohio approved a referendum that approved the formation of an “opt-out” governmental aggregation program pursuant to Section 4929.26 of the Ohio Revised Code for the residents, businesses and other natural gas consumers in the City; and

WHEREAS, The City desires to change its aggregation consultant and finds that certain other updates are needed in the Natural Gas Aggregation Plan of Operation and Governance.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Mount Vernon, Knox County, State of Ohio:

SECTION 1: That the Council hereby adopts the Amended City of Mount Vernon, Knox County, Ohio Plan of Operation and Governance, (attached hereto and incorporated herein by reference as Exhibit A) for the implementation and administration of the City’s natural gas aggregation program in accordance with Section 4929.26 of the Ohio Revised Code.

SECTION 2: That this Resolution is hereby declared to be an emergency measure, necessary for the immediate preservation of the public peace, health, safety, welfare and convenience of the citizens of the City of Mount Vernon, and to allow the City to amend these documents so that the Safety-Service may director to enter into another agreement with enough time to transition users to the new provider prior to the current agreement’s expiration, and provided it receives the affirmative vote of five or more members of Council, it shall take effect

and be in force immediately upon its passage and approval of the Mayor; otherwise, it shall take effect and be in force at the earliest period allowed by law.

City of Mount Vernon

Amended Natural Gas Aggregation Program Plan of Operation and Governance

Approved _____, 2025

Purpose

The goal of this “opt-out” governmental aggregation program is to facilitate additional choices for the supply of natural gas for eligible residential and commercial consumers, pursuant to Ohio Revised Code section 4929.26.

The City of Mount Vernon, Knox County, Ohio Natural Gas Aggregation Program seeks to aggregate the retail natural gas loads of consumers located in the City to obtain the lowest price for the supply of natural gas. Participation in the City of Mount Vernon aggregation program is limited to individuals who are not already under contract with an alternative CRNGS.

This program is voluntary. Every eligible customer has the opportunity to decline to be a member of the aggregation program and to remain with Columbia Gas of Ohio (COH) an/or Enbridge to enter into a natural supply contract with any other competitive retail natural gas services provider (CRNGS).

Process

On November 4, 2008, the City of Mount Vernon, Knox County, Ohio voters approved the development of a form of natural gas government aggregation, known as opt-out aggregation. The City shall follow the process of governmental aggregation as set out in Ohio Revised Code section 4929.26 and the rules set out by the Public Utilities Commission of Ohio (PUCO).

These communities decided to utilize their aggregation jointly through City of Mount Vernon, Knox County, Ohio as permitted under Section 4929.26 of the Ohio Revised Code. A municipal corporation may automatically aggregate its residents after passage of an opt-out ordinance, approval by a majority of the voters and adoption of a Plan of Operation. The City has accomplished all of these requirements.

The process will entail selection of a Competitive Retail Natural Gas Supplier (CRNGS), mailing opt-out notices to eligible customers, generating a list of participants who did not opt out, then transferring the participants to the chosen CRNGS.

City of Mount Vernon Aggregation Program

The purpose of the aggregation program is to reduce the amount consumers pay for natural gas. The City will not buy and resell the natural gas for the participants of the program. Instead, The City of Mount Vernon and its energy consultant will competitively bid and negotiate a contract with a CRNGS to provide natural gas to the members of the aggregation program.

The City of Mount Vernon will obtain the list of customers within its boundaries from Columbia Gas of Ohio (COH) and/or Enbridge, either by zip code or by method provided by the utility. The City will have its CRNGS cleanse the data to ensure that it does not contain customers with alternate suppliers, PIPP customers, and any other excludable consumers, and only those who live within the jurisdictional boundary. The City will then have its CRNGS send an opt-out notice to each eligible customer which discloses the offered price for natural gas along with any applicable contract terms. The opt-out notice will clearly inform potential customers that they may opt-out of the program during the 21-day period following the mailing of the notification, along with instructions on how to opt-out. Customers who opt-out of the City's aggregation program during this initial notification period will remain with Columbia Gas of Ohio and/or Enbridge until the customer chooses an alternative CRNGS or chooses to opt-in to the aggregation program at a later date.

Operation

All necessary technical analysis, competitive procurement of services, regulatory approvals, accounting and fiscal management, contract maintenance, communications, program coordination and administrative support will be professionally provided by existing staff and an energy consultant, as well as the chosen CRNGS.

Funding

The primary expenses associated with operating this program are printing and mailing cost of the opt-out notices, and fees for an energy consultant. Instead of paying for these costs upfront, it shall be The City's goal to have the chosen CRNGS absorb these fees into their offered rates of the program participants.

Notification of Customers

All eligible customers in The City of Mount Vernon will receive opt-out information in the mail. The City of Mount Vernon will adhere to all eligibility requirements of R.C. 4929.26. Essentially, eligible customers cannot be under contract to buy natural gas from an alternate CRNGS or a mercantile customer.

The opt-out notice shall clearly inform customers of the offered rate, and that they have the right to opt-out of The City's aggregation program within twenty-one days after the mailing of the notice without paying a switching fee. The opt-out notice will fully describe how to opt-out. After the completion of the opt-out process, the residents who did not opt out will be included in The City's aggregation program.

Customer opt-out

Customers may opt-out of The City of Mount Vernon aggregation program at no charge within the twenty-one day period following the mailing of the notice containing the rates and terms of the aggregation program. Customers who return the required opt-out notice will remain customers of Columbia Gas of Ohio and/or Enbridge. The City will offer the twenty-one day period during which customers can opt-out of the aggregation program without charge at least every two years pursuant state law.

Customer opt-in

The City of Mount Vernon intends on having its supplier allow customers who move into or within The City of Mount Vernon to opt into The City's aggregation program by calling and voluntarily signing up with the supplier. The City will strive to provide these new customers with a rate similar to those who had been in the pool from the beginning. Additionally, the City's supplier may obtain a refreshed customer list from Columbia Gas of Ohio and/or Enbridge approximately every six months. The City's supplier may then send aggregation information to those eligible customers identified on the refresher list. Whether this information is in opt-in or opt-out format will depend on the negotiated language of the supplier contract. If interim opt outs are to take place; a twenty-one day opt-out will occur in the manner described above.

Joining the Program at a later date

Residents of the City who initially chose to opt-out of the Program, for whatever reason, and wish to enroll at a later date, will be treated the same as a new resident. That is they will not automatically become part of the existing program, but will be given an opportunity to enroll. However, the City cannot guarantee that rates, terms and conditions to consumers enrolling in the Aggregation after the initial 21 day opt-out period, will match those of the initial enrollee.

Disputes

The procedure for handling complaints will be in accordance with the rules set by the PUCO, and handled by the retail natural gas supplier. Dispute resolution provisions will also be in accordance with PUCO regulations. The opt-out package will contain the telephone numbers and websites for the PUCO and the Ohio Consumers Counsel, as well as the supplier's toll-free number.

The City of Mount Vernon supplier will maintain this toll free number for all customer related questions and complaints. The City shall require that the personnel assigned to answer these calls be trained and provided the knowledge specific to The City's program.

Termination of natural gas supply program

The natural gas supply program may be terminated at the expiration of the supply contract without any extension, renewal or subsequent supply contract being negotiated.

In either event, the aggregation pool customers will return to Columbia Gas of Ohio and/or Enbridge unless and until they switch to an alternate supplier. Each individual customer receiving natural gas supply service under The City of Mount Vernon aggregation program will receive notification of the termination of the program before termination.

Rates

The Department of Public Utilities shall receive proposals from CRNGS using a competitive selection process. Bidders will be requested to provide a fixed price, floating price, a percent off rate, or a combination of the above. If consumers will have the option of choosing between fixed and floating prices, the opt-out package will contain ample and easy to understand information to aid the consumer in deciding which option best suits their natural gas needs. The City will decide which pricing structure(s), to offer based on the bids received, and an analysis of the current and projected market status as well as the bids received.

Billing and Payment

The City of Mount Vernon will continue to have Columbia Gas of Ohio and/or Enbridge bill customers monthly, using an itemized format approved by the PUCO. The City will not become involved in any payment delinquency issues and thus will not require any type of consumer credit or deposit. If The City's supplier wishes to pursue payment delinquency issues, details of the supplier's credit and deposit policies will be included in the opt-out package.

Columbia Gas of Ohio and/or Enbridge will continue to deliver the natural gas purchased on the City's aggregation program through its natural gas distribution system. Participants with questions or concerns regarding service delivery or safety, such as a natural gas outage or gas odor should continue to contact Columbia Gas of Ohio and/or Enbridge. Meter readings and other billing questions should also continue to be directed to Columbia Gas of Ohio and/or Enbridge.

Questions or concerns regarding the aggregation program should be directed to the CRNGS or the City of Mount Vernon.

Question or Concern	Contact	Telephone Number
Gas Odor or leaks	Columbia Gas of Ohio/ Enbridge	1-800-344-4077/ 1-877-542-2630
Turn on or off gas service	Columbia Gas of Ohio/ Enbridge	1-800-344-4077/ 1-800-362-7557
Billing Disputes	Columbia Gas of Ohio/ Enbridge	1-800-344-4077/ 1-800-362-7557
Enroll or opt-out of program	CRNGS	1-800-XXX-XXXX
Program Questions or Concerns	CRNGS	1-800-XXX-XXXX
Unresolved Disputes	Public Utilities Commission of Ohio	1-800-686-7826 (voice) 1-800-686-1750 (TDD)
Unresolved Disputes	Ohio Consumers Council	1-877-742-5622 or occ@occ.state.oh.us

Liability

The City shall not be liable to Members in the Aggregation Group for any claims whatsoever arising out of the aggregation program or the provision of aggregation services by the City or the Provider. Aggregation Group members shall assert any such claims solely against the Provider pursuant to the Power Supply Agreement, under which such participants are express third-party beneficiaries.

Copies of Plan

Copies of this plan are available from the City of Mount Vernon free of charge. Call The County at 740-393-9517, for a copy or for more information.

Consumer Right to Contact PUCO

Any natural gas customer, including any participant in The City of Mount Vernon Natural Gas Aggregation Program, may contact the Public Utilities Commission of Ohio (PUCO) for information, or make a complaint against the Program, the Provider, or Columbia Gas of Ohio and/or Enbridge. The PUCO may be reached toll free at 1-800-686-7826. The PUCO may be reached at 1-800-686-1570 for all TDD/TYY calls. The Ohio Consumers' Counsel may be reached at 1-877-742-5622.



City Council
City of Mount Vernon
Mount Vernon, OH 43050

SCHEDULED

RESOLUTION 2025-132

Meeting: 12/08/25 7:30 PM
Dept: Fire, Police and Civil Defense
Mahan, Seavolt
Category: Police
Prepared By: Rob Broeren
Initiator: Zac Sherman
DOC ID: 4349

A RESOLUTION AUTHORIZING AND DIRECTING THE SAFETY SERVICE DIRECTOR OF THE CITY OF MOUNT VERNON, OHIO, TO ACQUIRE AXON ENTERPRISE, INC. TASER 10 HANDHELD CONDUCTED ENERGY DEVICES AND RELATED EQUIPMENT AND SERVICES FOR THE MOUNT VERNON POLICE DEPARTMENT, AND DECLARING AN EMERGENCY.

WHEREAS, the Mount Vernon Police Department's current Taser handheld conducted energy devices are at the end of life; and

WHEREAS, the Mount Vernon Police Department negotiated a price per Taser unit below current state bid or Sourcewell prices; and

WHEREAS, the price per Taser unit will rise after January 1, 2026.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Mount Vernon, State of Ohio:

SECTION 1: That the Safety Service Director for the City of Mount Vernon is authorized and directed to acquire Axon Enterprise, Inc. Taser 10 handheld conducted energy devices and related equipment and Services for the Mount Vernon Police Department (See Exhibit A).

SECTION 2: This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, and for the further reason of expediting the acquisition of new Taser units and to lock in 2025 prices before the planned increase after January 1, 2026, and said Resolution shall, therefore, become effective upon its date of passage and approval by the Mayor, provided that it receives the affirmative vote of two-thirds (2/3) of the members elected to the Council of the City of Mount Vernon; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.



BUDGETARY QUOTE

Axon Enterprise, Inc.
17800 N 85th Street, Scottsdale, Arizona 85255 United States
Domestic: (800) 978-2737 | International: +1.800.978.2737
VAT: 86-0741227

Issued: 06/08/2025
Quote Expiration: 10/31/2025

Account Number: 474724
Deal Type: New Deal
Currency: USD

15.4.a

Customer Details

CUSTOMER SHIP TO	CUSTOMER BILL TO	SALES REPRESENTATIVE	PRIMARY CONTACT
Mount Vernon Police Dept - OH	Mount Vernon Police Dept - OH	Evan Flagg	Qade Lewis
5 N Gay St,	5 N Gay St,	eflagg@axon.com	6142667575
Mount Vernon, OH, 43050-3241	Mount Vernon, OH, 43050-3241		llewis@mountvernonohio.org
USA	USA		

Quote Summary

Deal Type	New Deal	Estimated Total Cost	\$154,006.60
Program Length	60 months	Estimated Sales Tax	\$0.00
Quote Start Date	06/08/2025	Estimated FAET Tax	\$6,702.56
Quote End Date	06/07/2030	Estimated Total Cost w/ Taxes	\$160,709.16

Cost and Discount Summary

Hardware Cost	\$94,476.88	Quote Unbundled Price	\$192,260.
Services Cost	\$16,364.03	Quote List Price	\$154,006.
Software Cost	\$33,424.59	Average Savings Per Year	\$7,650.
Warranty Cost	\$9,741.10	Total Savings	\$38,254.

Bundle Summary

Bundle Name	SKU	Quantity	Unbundled Price	Net Total
BUNDLE - TASER 10 CERTIFICATION STANDARD	C00024	22	\$143,049.68	\$114,391.2
BUNDLE - TASER 10 CERTIFICATION STANDARD ADD-ON	C00029	13	\$43,393.17	\$33,797.4

A la Carte

Product	Category	SKU	Quantity	Net Total
AXON TASER 10 - 2 DAY INSTRUCTOR COURSE - INSIDE SALES	Professional Services	101208	1	\$2,700.0
AXON TASER 10 - SAFARILAND HOLSTER - LH	(none)	100613	10	\$860.0
AXON TASER 10 - SAFARILAND HOLSTER - RH	(none)	100611	3	\$258.0
AXON VR - PSO - VIRTUAL	(none)	101186	1	\$2,000.0

Billing Schedule

Time Period	Final Price without Tax	Tax	Final Price with Tax
Year 1	\$30,801.32	\$1,340.51	\$32,141.8
Year 2	\$30,801.32	\$1,340.51	\$32,141.8
Year 3	\$30,801.32	\$1,340.51	\$32,141.8
Year 4	\$30,801.32	\$1,340.51	\$32,141.8

Attachment: Ex A - Taser 10 purchase (2025-132 : Purchase New Tasers)



Year 5	\$30,801.32	\$1,340.51	\$32,141.83
5 Year Plan	\$154,006.60	\$6,702.56	\$160,709.16

Non-Binding Budgetary Estimate

- This Rough Order of Magnitude estimate is being provided for budgetary and planning purposes only. It is non-binding and is not considered a contractible offer for sale of Axon goods or services.
- Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.
- In order to complete this sale, a valid Federal Firearms License is required for the premises to which any firearms will be delivered. We are required to have and keep on file a digital copy of the signed license.

At or below State bid pricing

Also at or below Sourcewell Pricing

Yearly
\$ 30,801³²



City Council
City of Mount Vernon
Mount Vernon, OH 43050

SCHEDULED

RESOLUTION 2025-133

Meeting: 12/08/25 7:30 PM
Dept: Finance and Budget
Seavolt, Woods
Category: Finance
Prepared By: Rob Broeren
Initiator: Zac Sherman
DOC ID: 4350

A RESOLUTION AUTHORIZING AND DIRECTING THE AUDITOR OF THE CITY OF MOUNT VERNON TO CREATE AN ADDITIONAL EXPENSE LINE PURSUANT TO O.R.C. 5705.09(F), MAKE A SUPPLEMENTAL APPROPRIATION TO THE NEW LINE; AND DECLARING AN EMERGENCY.

WHEREAS, Ohio Revised Code § 5705.09(F) requires each subdivision to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose; and

WHEREAS, it is necessary to establish these funds in order to better track the grant cycles for the Mount Vernon Municipal Court's Probation Department's Specialized Docket.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Mount Vernon, State of Ohio:

SECTION 1: That the Auditor for the City of Mount Vernon be, and he herewith is, authorized and directed to create, pursuant to O.R.C. 5705.09(F), the following line:

230.1750. 53111 DUES/SUPPLIES/INCIDENTALS

SECTION 2: That the Auditor for the City of Mount Vernon be, and he herewith is, authorized and directed to make A supplemental appropriation as follows:

To account 230.1750. 53111, Dues/Supplies/Incidentals, in the amount of \$15,200.00 (Received new Knox County Foundation Mental Health and Recovery Grant).

SECTION 3: This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, for the further reason to allow the better tracking of grants issued to the Municipal Court's Probation Department because the grants are awarded on a different schedule than the City's appropriation cycle, and said Resolution shall therefore, become effective upon its date of passage and approval by the Mayor, provided that it receives the affirmative vote of two-thirds (2/3) of the members elected to the Council of the City of Mount Vernon; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

SECTION 4: To the extent that this Resolution provides for appropriations for the current expenses of the City, and therefore, pursuant to Revised Code Section 731.20, it shall become effective upon its date of passage and approval by the Mayor.



City Council
City of Mount Vernon
Mount Vernon, OH 43050

SCHEDULED

RESOLUTION 2025-134

Meeting: 12/08/25 7:30 PM
Dept: Finance and Budget
Seavolt, Woods
Category: Finance
Prepared By: Rob Broeren
Initiator: Zac Sherman
DOC ID: 4351

A RESOLUTION AUTHORIZING AND DIRECTING THE AUDITOR OF THE CITY OF MOUNT VERNON TO MAKE SUPPLEMENTAL APPROPRIATIONS AND TRANSFER CERTAIN FUNDS.

NOW, THEREFORE, BE IT RESOLVED by the City of Mount Vernon, State of Ohio:

SECTION 1: That the Auditor for the City of Mount Vernon be, and he herewith is, authorized and directed to make supplemental appropriations as follows:

1. To account 701.2740.52127, Uniforms, in the amount of \$1,194.47 (Unanticipated revenue from metal scrapping).
2. To account 720.2840.52127, Uniforms, in the amount of \$1,194.47 (Unanticipated revenue from metal scrapping).
3. To account 701.2760.54489, Transfer to Bond Retirement, in the amount of \$31,000.00 (Unanticipated utility revenue).
4. To account 720.2860.54486, Transfer to Bond Retirement, in the amount of \$31,000.00 (Unanticipated utility revenue).
5. To account 101.3600.54490, Support for Capital Improvement, in the amount of \$46,000.00 (Manuscript debt).

SECTION 2: That the Auditor for the City of Mount Vernon be, and he herewith is, authorized and directed to transfer funds as follows:

1. From account 720.2860.56521, OWDA - Principal, to account 720.2860.54486, Transfer to Bond Retirement, in the amount of \$35,302.00.
2. From account 720.2860.56522, OWDA - Interest, to account 720.2860.54486, Transfer to Bond Retirement, in the amount of \$6,497.04.

SECTION 3: This Resolution provides for appropriations for the current expenses of the City, and therefore, pursuant to Revised Code Section 731.20, it shall become effective upon its date of passage and approval by the Mayor.



**City Council
City of Mount Vernon
Mount Vernon, OH 43050**

SCHEDULED

ORDINANCE 2025-34

Meeting: 12/08/25 7:30 PM
Dept: Utilities
Ruckman, Hager
Category: Utilities
Prepared By: Rob Broeren
Initiator: Zac Sherman
DOC ID: 4326

**AN ORDINANCE ESTABLISHING ANNUAL WASTEWATER RATE ADJUSTMENTS FOR
CALENDAR YEARS 2026, 2027, AND 2028.**

WHEREAS the City of Mount Vernon operates and maintains public water and wastewater utility systems to ensure safe, reliable, and compliant service for its residents and businesses; and

WHEREAS, projected capital needs, inflationary costs, and regulatory requirements necessitate a multi-year rate adjustment to sustain and improve the wastewater system; and

WHEREAS, Council acknowledges the corresponding need for incremental water rate adjustments to maintain adequate operational revenues and reserves within the water fund; and

WHEREAS, Council acknowledges that the Safety-Service Director will implement corresponding seven percent (7%) increases to all base and volumetric water rates according to the same schedule as established in Section 1 of this ordinance, during the first billing cycle of the second quarter of 2026, 2027, and 2028, pursuant to the authority granted under existing ordinances governing water system administration; and

WHEREAS, the current base User Charge is \$7.46 (based on each 100 cu. ft. of flow being discharged to the sanitary sewer system), and Council has determined that annual increases of 11% of the User Charge implemented at the beginning of the second quarter in 2026, 2027, and 2028 is necessary to meet the projected capital needs, inflationary costs, and regulatory requirements to sustain and improve the wastewater system; and

WHEREAS, it is the intent of Council to provide predictable and transparent rate schedules for residents and to direct periodic review of utility fund performance and sustainability.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MOUNT VERNON, STATE OF OHIO:

SECTION 1. That Section 913.07(a) of the Codified Ordinances be amended to read as follows:

(1) The User Charge paid by all classes of users (based on each 100 cu. ft. of flow being discharged to the sanitary sewer system) shall be set as follows:

Effective April 1, 2026: \$8.28

Effective April 1, 2027: \$9.19

Effective April 1, 2028: \$10.20

(2) Council shall, in coordination with the Safety-Service Director, Auditor, and Director of Public Utilities, conduct a formal revenue and expenditure review during the first quarter of 2028.

This review shall:

- (A) Evaluate the sufficiency of wastewater and water revenues to meet operational and capital obligations;
- (B) Determine whether scheduled increases of 2028 remain necessary; and
- (C) Consider the potential implementation of Consumer Price Index (CPI)-based adjustments beginning in 2029, if justified by inflationary trends and cost of service analyses.

SECTION 2. The Safety-Service Director shall ensure that notice of the approved rate adjustments is provided to customers no later than thirty (30) days prior to the effective date of each increase, through utility bills, the City's website, and other public communications.

HISTORY:

11/10/25 City Council **FIRST READING**

Ruckman gave Ordinance 2025-34 its first reading, and requested a 15-minute committee meeting on Nov. 24th.

11/24/25 City Council **SECOND READING**

Ruckman gave Ordinance 2025-34 its second reading.



City Council
City of Mount Vernon
Mount Vernon, OH 43050

SCHEDULED

ORDINANCE 2025-37

Meeting: 12/08/25 7:30 PM
Dept: Land Use and Development
Keener, Mahan
Category: Finance
Prepared By: Rob Broeren
Initiator: Zac Sherman
DOC ID: 4333

**AN ORDINANCE APPROVING THE EXECUTION OF A COMMUNITY REINVESTMENT
AREA AGREEMENT BETWEEN THE CITY OF MOUNT VERNON AND FOUNDERS
GROVE, LLC.**

WHEREAS, the City of Mount Vernon (the “City”) has encouraged the development of residential structures within its boundaries, which development would result in the creation and retention of housing and employment opportunities in the City; and

WHEREAS, the City Council of Mount Vernon (the “Council”), through Ordinance No. 2021-39, adopted October 25, 2021, as amended by Ordinance No. 2022-09, adopted February 14, 2022, and as amended by Ordinance No. 2023-27, adopted July 10, 2023, (the “CRA Legislation”), designated the area specified in the CRA Legislation as the Mount Vernon Community Reinvestment Area (the “CRA”) pursuant to Ohio Revised Code (“R.C.”) Sections 3735.65 through 3735.70 (the “CRA Act”), and authorized a real property tax exemption for the construction of new structures and the remodeling of existing structures in the CRA in accordance with the CRA Act; and

WHEREAS, pursuant to the CRA Legislation and the CRA Act, the City and Founders Grove, LLC (the “Developer”) desire to enter into a Community Reinvestment Area Agreement (the “CRA Agreement”), substantially in the form attached hereto as Exhibit A and incorporated herein by reference, in connection with the development by the Developer in one or more phases, of six 8-housing unit apartment buildings and 108 housing units composed of 2-unit, 4-unit, and 6-unit villas, together with appurtenances thereto, (the “Project,” as further described in the CRA Agreement) on certain land owned by or to be owned by the Developer in the City (the “Project Site”) and located within the jurisdiction of the Mount Vernon City School District, which Project Site is described in Exhibit A to the CRA Agreement; and

WHEREAS, the CRA Agreement will provide Developer with a ten (10) year, 50% real property tax exemption for the assessed value of new structures constructed at the Project Site, as further described in the CRA Agreement (each a “CRA Exemption”); and

WHEREAS, the City has provided notice of the CRA Agreement to the Boards of Education of the Mount Vernon City School District and the Knox County Career Center in accordance with R.C. 5709.83; and

WHEREAS, Developer and the City desire to execute the CRA Agreement to provide for the successful development of the Project Site, which development will create and preserve housing and employment opportunities in the City and will benefit the citizens of the City; and

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Mount Vernon, County of Knox, State of Ohio, that:

Section 1. The CRA Agreement between the City and the Developer, substantially in the form attached to this Ordinance as Exhibit A, is hereby approved and authorized, with changes or amendments thereto not inconsistent with this Ordinance and not substantially adverse to the City as determined by the City Mayor. The City Mayor, for and in the name of the City, is hereby authorized to execute the CRA Agreement and any amendments thereto deemed by the City Mayor to be necessary. The approval of changes or amendments by the City Mayor, and the character of the changes or amendments as not being inconsistent with this Ordinance and not being substantially adverse to the City, shall be evidenced conclusively by the execution of the CRA Agreement by the City Mayor.

Section 2. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and any decision-making bodies of the City that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements including Ohio Revised Code Section 121.22.

Section 3. This Ordinance shall take effect and be in force at the earliest date permitted by law.

HISTORY:

11/10/25 City Council FIRST READING

Committee corrected from Streets and Public Buildings to Land Use and Development. Keener gave Ordinance 2025-37 it's first reading, and requested a 15-minute committee meeting on Nov. 24th.

11/24/25 City Council SECOND READING

Keener gave Ordinance 2025-37 its second reading.

COMMUNITY REINVESTMENT AREA AGREEMENT

This Community Reinvestment Area Agreement (this “Agreement”) is made and entered into by and between the CITY OF MOUNT VERNON, OHIO (the “City”), a municipal corporation and political subdivision of the State of Ohio (the “State”), through its City Council (the “Council”) and FOUNDERS GROVE, LLC, an Ohio limited liability company, with offices located at 821 South Main Street, North Canton, Ohio 44720 (together with its successors and assigns, the “Developer”).

WITNESSETH:

WHEREAS, the City desires to pursue all reasonable and legitimate incentive measures to assist, encourage and stimulate development in specific areas of Knox County (the “County”) that have not enjoyed sufficient reinvestment from remodeling or new construction; and

WHEREAS, the City, through Ordinance No. 2021-39, adopted October 25, 2021, as amended by Ordinance No. 2022-09, adopted February 14, 2022, and as amended by Ordinance No. 2023-27, adopted July 10, 2023, (the “CRA Legislation”), designated the area specified in the CRA Legislation as the Mount Vernon Community Reinvestment Area (the “CRA”) pursuant to Ohio Revised Code (“R.C.”) Sections 3735.65 through 3735.70 (the “CRA Act”), and authorized a real property tax exemption for the construction of new structures and the remodeling of existing structures in the CRA in accordance with the CRA Act; and

WHEREAS, the Director of Development of the State of Ohio has determined that the CRA as designated contains the characteristics set forth in R.C. Section 3735.66 and confirmed that area as a “Community Reinvestment Area” pursuant to R.C. Section 3735.66; and

WHEREAS, the Developer will or has acquired approximately 33.89 acres of land on Upper Gilchrist Road, Mount Vernon, Ohio 43050 commonly known as the “Residences at Founders Grove Site,” Knox County Auditor Tax Parcel ID Number 71-00050.000 (the “Project Site”), which is described in Exhibit A attached hereto; and

WHEREAS, the Developer has submitted to the City an application for a community reinvestment area agreement (the “Application”), a copy of which is attached hereto as Exhibit B; and

WHEREAS, the Developer proposes to establish in one or more phases on all or a portion of the Project Site six 8-housing unit apartment buildings and 108 housing units composed of 2-unit, 4-unit, and 6-unit villas, together with appurtenances thereto (with each individual building or structure to be constructed on the Project Site being referred to herein as a “Building”), as described in the Application (the “Project”), provided that the appropriate development incentives are available to support the economic viability of the Project; and

WHEREAS, each transfer of the Project Site by the Developer other than by lease may be made pursuant to a certain assignment and assumption agreement as described more fully in

Section 15 hereof in order to bind each Owner to and under this Agreement (the Developer and such transferees other than by lease, together with any successors and assigns, collectively or singly, as the context requires, may be referred to hereinafter from time to time as an “Owner” or the “Owners”); and

WHEREAS, the Housing Officer under R.C. Section 3735.67 has reviewed the Application and has recommended the same to the Council of the City on the basis that the Developer is qualified by financial responsibility and business experience to create and preserve employment opportunities in the CRA and improve the economic climate of the City; and

WHEREAS, pursuant to the CRA Legislation, the City and the Developer desire to formalize their agreement with respect to matters hereinafter contained; and

WHEREAS, the Project Site is located in the Mount Vernon City School District (the “School District”) and the Knox County Career Center Joint Vocational School District (the “JVSD”), and the board of education for each of the School District and the JVSD (each a “Board of Education” or collectively, the “Boards of Education”) have been notified of the proposed approval of this Agreement in accordance with R.C. Section 5709.83, or has waived such notice, and has been given a copy of the Application and a draft of this Agreement; and

WHEREAS, the Council, by Ordinance No. 2025-37, passed on _____, 2025, has approved the terms of this Agreement and authorized its execution on behalf of the City; and

NOW, THEREFORE, in consideration of the mutual covenants hereinafter contained and the benefit to be derived by the parties from the execution hereof, the receipt and sufficiency of which are hereby acknowledged, the parties herein agree as follows:

1. Good Faith Estimates of Project Costs. The cost of the investments to be made in connection with the Project by the Developer, inclusive of portions of the Project that may not be eligible for or receive a CRA Exemption, is estimated to be at least forty-five million five hundred thousand dollars (\$45,500,000) (the “Minimum Investment”). The assumptions and estimates provided in this Section 1 are good faith estimates provided by the Developer. The parties to this Agreement recognize that the costs associated with the Project may increase or decrease significantly and do not necessarily equal otherwise taxable value. As of the Effective Date, Developer does not have machinery, equipment, furniture, fixtures or inventory at the Project. The parties further recognize and agree that the Developer’s failure to make the Minimum Investment at the Project Site shall be considered a material failure of Developer to fulfill its obligations under this Agreement, which material failure may result in modification of the exemption from real property taxation granted under this Agreement.

2. Project Schedule. The scheduled estimated starting month for the Project investments to be made in building, machinery, equipment, furniture, fixtures and/or inventory is approximately December 2026; and the scheduled estimated completion month for such investments is no later than approximately December 31, 2028. The Developer’s failure to substantially complete the Project by December 31, 2028 shall be considered a material failure of Developer to fulfill its obligations under this Agreement, which material failure may result in

termination, suspension, or modification of the exemption from real property taxation granted under this Agreement.

3. Good Faith Estimates of Project Job Creation. The Developer estimates that there will be created at the Project Site approximately 2 full-time permanent employee positions with an aggregate annual payroll of approximately \$140,000 upon full build-out of the Project, and 1 part-time or temporary positions. Hiring of such employees is estimated to commence in the first or second calendar quarter of 2026 and to continue incrementally over the succeeding three (3) years. As of the Effective Date, the Developer has zero (0) employees at the Project Site; therefore, no employee positions will be retained by the Developer in connection with the Project. The estimates provided in this Section are good faith estimates and shall not be construed in a manner that would limit the amount or term of the tax exemptions provided in this Agreement, except as defined in Section 11 herein. The parties recognize that the employment and payroll estimates associated with the Project may increase or decrease significantly.

4. Provision of Information. Each Owner shall provide or cause to be provided to the applicable tax incentive review council (the “TIRC”) and community reinvestment area housing council (“Housing Council”) any information reasonably required by the TIRC and/or the Housing Council to evaluate the compliance of such Owner with the Agreement, if requested by the TIRC and/or the Housing Council, and each Owner shall provide or cause to be provided any information reasonably necessary for the applicable TIRC to make the determinations required under R.C. Section 5709.85 and to evaluate such Owner’s compliance with this Agreement, including returns filed pursuant to R.C. Sections 5711.02, 5711.13 and 5727.08 if requested by the applicable TIRC. Upon the request of the applicable TIRC, each Owner shall provide the applicable TIRC any information reasonably necessary to perform its review with the nondiscriminatory hiring policies developed by the City under R.C. Section 5709.832.

Per R.C. Section 5709.85, annually the TIRC shall review the terms of this Agreement, and any Assignment and Assumption Agreement, and shall review any performance or audit reports required to be submitted pursuant to this Agreement or any Assignment and Assumption Agreement. On the basis of such review, the TIRC shall submit to the City a written recommendation for continuation, modification, or cancellation of such Agreement or Assignment and Assumption Agreement and, if applicable, the repayment of any already-received CRA Exemption benefits. In making its written recommendation, the TIRC may take into consideration (a) whether the Owner or parties that have assumed the obligations of the Owner have, collectively, substantially satisfied the job creation and other obligations contained in this Agreement, (b) whether an Event of Default (as such term is defined below) has occurred and not been cured, and (c) if a CRA Exemption is otherwise subject to modification or cancellation pursuant to Section 11 herein. The City shall hold a meeting within sixty days of receipt of the annual written recommendations to vote to accept, reject, or modify all or any portion of the recommendations. In voting on whether to accept, reject, or modify all or any portion of the TIRC’s recommendations, the City may take into consideration those factors outlined in (a) through (c) of this paragraph or any other factors which may reasonably affect the City’s decision.

5. Real Property Tax CRA Exemption. The City hereby grants a ten (10) year, fifty percent (50%) real property tax exemption pursuant to R.C. Section 3735.67 for the assessed value of new structures at the Project Site. For each separately identifiable real property improvement,

the exemption commences the first year such real property improvement would first be taxable were that property not hereby exempted from taxation. No exemption shall commence after tax year 2029 (i.e., tax lien date January 1, 2029) nor extend beyond tax year 2038 (i.e., tax lien date January 1, 2038). Although exemption under this Agreement for any separately identifiable real property improvement lasts for only ten (10) years, the real property exemption period for the Project as a whole is expected to last more than ten (10) years. If the Project Site is constructed as a phased development and an expansion to the Project Site occurs after tax year 2029 (i.e., tax lien date January 1, 2029), the City agrees to work in good faith with the applicable Developer or Owner to provide a real property tax exemption for such expansion.

6. Application for Exemption. The Owners acknowledge that the tax exemption with respect to each real property improvement is subject to the filing of a real property tax exemption application with the Housing Officer designated by the City for the CRA following the completion of construction of that real property improvement. The City agrees that upon receipt of the real property tax exemption application the Housing Officer shall certify the tax exemption to the Knox County Auditor.

7. Obligation of Owner. The Owner of the Project Site shall pay or cause to be paid such real property taxes as are not exempt under this Agreement and are charged against such property and shall file all tax reports and returns as required by law. If the Owner of the Project Site fails to pay such taxes or file such returns and reports, the exemption from taxation granted under this Agreement with respect to such Building is rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and thereafter, provided that such failure is not corrected within thirty (30) days after written notice thereof is received by the Owner of the Building.

8. Obligations of the City. The City shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve, and maintain the exemption from taxation granted under this Agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with that exemption.

9. Continuation of CRA. If for any reason the City revokes its designation of the CRA, or the Director of the Ohio Department of Development revokes certification of the CRA containing the Project Site, entitlements granted under this Agreement shall continue for the number of years specified under this Agreement, unless the Owner materially fails to fulfill its obligations under this Agreement and the City terminates or modifies the exemption from taxation granted pursuant to this Agreement with respect to such Building. Any such termination or modification, as provided in this Section, shall have no effect on exemptions from taxation granted in this Agreement with respect to property of Owners other than such defaulting Owner(s). Except for any amendment, revocation, modification, suspension or termination otherwise permitted under this Agreement, the City agrees that it will not amend or revoke the CRA designation as to the Project Site, or modify the incentives available under that designation for the Project Site, prior to 2038.

10. Certification as to No Delinquent Taxes. Developer hereby certifies for itself that at the time this Agreement is executed, (i) it does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State and does not owe delinquent taxes for which it

is liable under Chapter 5733, 5735, 5739, 5741, 5743, 5747, or 5753 of the Revised Code, or, if such delinquent taxes are owed, it is currently paying the delinquent taxes pursuant to an undertaking enforceable by the State or an agent or instrumentality thereof, (ii) it has not filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., and (iii) no such petition has been filed against it. For the purposes of this certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Ohio Revised Code governing payment of those taxes. Each Owner shall make the same certification as that made by the Developer in this Section in any Assignment and Assumption Agreement.

11. Events of Default and Remedies.

A. Events of Default. Any one or more of the following constitutes an “Event of Default” under this Agreement:

(i) Developer, any Owner, or the City fails to perform or observe any material obligation punctually and as due under this Agreement, provided that if a Force Majeure (as such term is defined below) event causes the failure, Developer, any Owner, or the City may receive an additional period of time as is reasonably necessary to perform or observe the material obligation in light of the event if it notifies the other of the potential event and the extent of the delay promptly after becoming aware of the event;

(ii) Developer, any Owner, or the City makes a representation or warranty in this Agreement that is materially false or misleading at the time it is made;

(iii) Developer or any Owner files a petition for the appointment of a receiver or a trustee with respect to it or any of its property;

(iv) Developer or any Owner makes a general assignment for the benefit of creditors;

(v) A court enters an order for relief pursuant to any Chapter of Title 11 of the U.S. Code, as the same may be amended from time to time, with Developer or any Owner as debtor;

(vi) Developer or any Owner files an insolvency proceeding with respect to itself or any proceeding with respect to itself for compromise, adjustment or other relief under the laws of any country or state relating to the relief of debtors.

As used in this Section, “Force Majeure” means any event that is not within the control of a party or its affiliates, employees, contractors, subcontractors or material suppliers that delays performance of any obligation under this Agreement including, but not limited to, the following acts: acts of God; fires; epidemics; pandemics; landslides; floods; strikes; lockouts or other industrial disturbances; acts of public enemies; acts or orders of any kind of any governmental authority; insurrections; riots; civil disturbances; arrests; explosions; breakage or malfunctions of or accidents to machinery, transmission pipes or canals; partial or entire failures of utilities; shortages of labor, materials, supplies or transportation; lightning, earthquakes, hurricanes, tornadoes, storms or droughts; periods of unusually inclement weather or excessive precipitation; or orders or restraints

of any kind of the government of the United States or of the State (and in the case of a Force Majeure claim by a Developer or any Owner, the City or any departments, agencies, political subdivisions or officials that are not in response to a violation of law or regulations).

B. General Right to Cure. In the event of any Event of Default in or breach of this Agreement, or any of its terms or conditions, by any party hereto, the defaulting party will, upon written notice from the other, proceed, as soon as reasonably possible, to cure or remedy such Event of Default or breach, and, in any event, within thirty (30) days after receipt of such notice. In the event such Event of Default or breach is of such nature that it cannot be cured or remedied within said thirty (30) day period, then in such event, the defaulting party will upon written notice from the other commence its actions to cure or remedy said breach within said thirty (30) day period, and proceed diligently thereafter to cure or remedy said breach.

C. Remedies. If a defaulting party fails to cure any Event of Default pursuant to paragraph (B) of this Section, a party may institute such proceedings against the defaulting party as may be necessary or desirable in its opinion to cure and remedy such default or breach. Such remedies include, but are not limited to: (i) instituting proceedings to compel specific performance by the defaulting party, and (ii) suspending, modifying, or terminating, other than with respect to the total investment associated with the Project, the obligations of the non-defaulting party under this Agreement, provided the aggrieved party must provide thirty (30) days' notice of any termination to the defaulting party and provided further that the aggrieved party must rescind the termination notice and not terminate the Agreement if the defaulting party cures all Events of Default within a reasonable time thereafter. The obligations of the City may be enforced to the extent permitted by law by mandamus or any suit or proceeding in law or equity.

If a defaulting party fails to cure any Event of Default pursuant to paragraph (B) of this Section and the TIRC has made a recommendation to the City to modify or cancel any of the CRA Exemption granted by this Agreement under R.C. Section 5709.85 or pursuant to this Agreement, or if the City determines that the certification as to delinquent taxes required by this Agreement is fraudulent, the City may modify or cancel the exemptions from taxation granted under the Agreement with respect to property of the Owner which is in such default or has made such fraudulent certification, from the date of the Event of Default or fraudulent certification.

D. Additional Remedies for Cessation of Operation or Failure to Achieve Job Creation and Payroll Estimates. In addition to any other remedy, if any Owner or operator of a Building ceases operations at a Building with a CRA Exemption (a "Cessation") and such Cessation continues for a period of two or more consecutive years, the City may thereafter cancel the CRA Exemption as to such Building and require the repayment of the amount of taxes that would have been payable with respect to such Building on the Project Site had such Building not been exempt from taxation under this Agreement from the date of the Cessation; provided, however, that the City shall not cancel or require repayment with respect to any temporary cessation of operations at any Building within the Project Site during a period while an Owner or operator of a Building is proceeding with due

diligence in the remodeling of a substantial portion of the Building to accommodate end-occupant uses.

If the TIRC recommends, and the City votes to require, the repayment of any already-received CRA Exemption benefits, the City shall direct the Knox County Auditor to strike the relevant portions of the relevant parcels from the exempt list in accordance with R.C. Section 5713.08. The Knox County Auditor shall certify, as an additional charge on the property, the amount of the already received CRA Exemption benefits to the Knox County Treasurer for the applicable years as recommended by the TIRC and voted by the City Council. The Knox County Treasurer shall collect such amount in the manner prescribed by law for the collection of delinquent taxes.

The City may secure repayment of the amount of such already-received CRA Exemption benefits that are to be repaid by (A) a lien on the Project Site in the amount required to be repaid, which such lien may attach, and may be perfected, collected, and enforced, in the same manner as a tax lien on real property, and shall otherwise have the same force and effect as a tax lien on real property, (B) a lien on the Building in the amount required to be repaid, which such lien may attach, and may be perfected, collected, and enforced, in the same manner as a mortgage lien on real property, and shall otherwise have the same force and effect as a mortgage lien on real property, or (C) a combination of the foregoing approaches.

E. Any termination or modification of a CRA Exemption as provided in this Section 11 shall have no effect on CRA Exemptions granted under this Agreement with respect to property of the Owners other than the defaulting Owner.

12. Approval by the City. The Owners and the City acknowledge that this Agreement must be approved by formal actions of the legislative authority of the City as a condition for this Agreement to take effect. This Agreement takes effect upon such approval. Because this Agreement was approved by Ordinance No. 2025-37 of the Council on _____, 2025, this Agreement shall be effective immediately upon its execution.

13. Non-Discriminatory Hiring. By executing this Agreement, the Owners are committing to non-discriminating hiring practices, acknowledging that no individual may be denied employment solely on the basis of race, religion, sex, disability, color, national origin, or ancestry.

14. Revocation of Exemptions. Exemptions from taxation granted under this Agreement shall be revoked with respect to an Owner if it is determined that such violating Owner, any successor enterprise to such violating Owner, or any related member of such violating Owner (as those terms are defined in R.C. Section 3735.671(C)) has violated the prohibition against entering into the Agreement under Division (C) of Section 3735.671 or Section 5709.62 or 5709.63 of the Ohio Revised Code prior to the time prescribed by that division or either of those sections. Any such revocation, as provided in this Section, shall have no effect on exemptions from taxation granted under this Agreement with respect to property of Owner(s) other than such violating Owner(s).

15. Transfer and/or Assignment; Release from Liability. Except as provided below, this Agreement and the benefits and obligations thereof are not transferable or assignable without the express, written approval of the Mayor, which approval shall not be unreasonably withheld or delayed. The City hereby approves the transfer and/or assignment of this Agreement and the benefits and obligations hereof to any entity controlling, controlled by, or under common control with the Developer and (i) in which the Developer has at least 50% direct or indirect ownership; (ii) that has at least 50% direct or indirect ownership of the Developer; (iii) that shares at least 50% direct or indirect common ownership with the Developer; or (iv) Developer or its affiliate serves as managing member (a “Developer Transferee”). For purposes of this Agreement, the City specifically recognizes “Residences at Founders Grove, LLC” as a Developer Transferee, entitled to become an assignee of this Agreement at such time that it becomes the vested owner of the Project Site. The City shall retain the right to consider the approval of the transfer and/or assignment of this Agreement and the benefits and obligations hereof, which approval shall not be unreasonably withheld or delayed, to any person or entity other than the Developer or a Developer Transferee, which is a transferee by lease, sale and/or other means of transfer of all or any part of a Building or the Project Site (a “Third-Party Transferee”) (such transferred property may be referred to hereinafter as the “Transferred Property”). Provided, however, that as a condition to the right to receive tax exemptions as set forth in this Agreement, each Developer Transferee or Third-Party Transferee shall execute and deliver to the City an Assignment and Assumption Agreement in substantially one of the forms attached hereto as Exhibit C.1 and Exhibit C.2, wherein such Developer Transferee or Third-Party Transferee (i) assumes all obligations of the Developer under this Agreement with respect to the Transferred Property, and (ii) certifies to the validity, as to the Developer Transferee or Third-Party Transferee, of the representations, warranties and covenants contained herein and in the Assignment and Assumption Agreement. Upon the receipt by the City of such Assignment and Assumption Agreement, as to the Transferred Property the Developer Transferee or Third-Party Transferee shall have all entitlements and rights to tax exemptions and obligations as an “Owner” under this Agreement, in the same manner and with like effect as if the Developer Transferee or Third-Party Transferee had been the original Developer and a signatory to this Agreement. The City agrees to execute each such Assignment and Assumption Agreement upon payment of any of the City’s legal fees associated with the Assignment and Assumption Agreement by the Developer Transferee or Third-Party Transferee and to deliver an original thereof to the Developer Transferee or Third-Party Transferee.

16. Counterparts. This Agreement may be signed in one or more counterparts or duplicate signature pages with the same force and effect as if all required signatures were contained in a single original instrument. Any one or more of such counterparts or duplicate signature pages may be removed from any one or more original copies of this Agreement and annexed to other counterparts or duplicate signature pages to form a completely executed original instrument.

17. Severability; Construction; Headings. If any provision of this Agreement or the application of any such provision to any such person or any circumstance shall be determined to be invalid or unenforceable, then such determination shall not affect any other provision of this Agreement or the application of such provision to any other person or circumstance, all of which other provisions shall remain in full force and effect. If any provision of this Agreement is capable of two constructions one of which would render the provision valid, then such provision shall have the meaning which renders it valid. The captions and headings in this Agreement are for

convenience only and in no way define, limit, prescribe or modify the meaning, scope or intent of any provisions hereof.

18. Validity. The City covenants and agrees that it is prohibited from challenging the validity of this Agreement or the CRA. In that regard, the City waives any defects in any proceedings related to the CRA or this Agreement. If the validity of the CRA or this Agreement is challenged by any entity or individual, whether private or public, the City shall advocate diligently and in good faith in support of the validity of the CRA and this Agreement.

19. Modifications. If it becomes necessary to modify the terms of this Agreement to reflect the exact legal and financing structure used by the Owners in developing, equipping, and operating the Project, the Owners shall request an amendment to this Agreement.

20. Notices. Any notices, statements, acknowledgements, consents, approvals, certificates or requests required to be given on behalf of any party to this Agreement shall be made in writing addressed as follows and sent by (i) registered or certified mail, return receipt requested, and shall be deemed delivered when the return receipt is signed, refused or unclaimed, (ii) by nationally recognized overnight delivery courier service and shall be deemed delivered the next business day after acceptance by the courier service with instructions for next-business-day delivery, or (iii) by facsimile transmission and shall be deemed delivered upon receipt of confirmation of transmission:

If to the City, to:

City of Mount Vernon
5 North Gay Street, Suite 222
Mount Vernon, OH 43050
Attention: Director of Law
Phone: (740) 393-9562
lawdirector@mountvernonohio.org

If to the Developer, to:

Founders Grove, LLC
Attn: Justin Logan, Chief Operating Officer
821 S. Main Street
North Canton, Ohio 44720
Phone: (330) 499-8153
jlogan@dehoff.com

With a copy to:

Jamie Minor, Esq.
Winkhart Law Group, LLC
825 S. Main Street
North Canton, Ohio 44720
Phone: (330) 639-2420
jminor@winkhartlaw.com

or to any such other addresses as may be specified by any party, from time to time, by prior written notification.

21. R.C. Section 9.66 Covenants. Each of the Owners affirmatively covenants that it has made no false statements to the State or any local political subdivision in the process of obtaining approval of the CRA Exemption; and that it does not owe: (i) any delinquent taxes to the State or a political subdivision of the State; (ii) any moneys to the State or a State agency for the administration or enforcement of any environmental laws of the State; and (iii) any other moneys to the State, a State agency or a political subdivision of the State that are past due, whether the amounts owed are being contested in a court of law or not. If any representative of any of the Owners has knowingly made a false statement to the State or any local political subdivision to obtain the CRA Exemption, such Owner shall be required to immediately return all benefits received by it under this Agreement pursuant to R.C. Section 9.66(C)(2) and such Owner shall be ineligible for any future economic development assistance from the State, any State agency or a political subdivision pursuant to R.C. Section 9.66(C)(1). Any person who provides a false statement to secure economic development assistance may be guilty of falsification, a misdemeanor of the first degree, pursuant to R.C. Section 2921.13(D)(1), which is punishable by a fine of not more than \$1,000 and/or a term of imprisonment of not more than six (6) months. Any such requirement to return benefits under this Agreement, and/or ineligibility for future economic development assistance, as provided in this Section, shall have no applicability to nor effect on Owner(s) other than such violating Owner(s).

22. Local Support. During the term of the CRA Exemption, Developer shall contribute \$1,000.00, in the aggregate, annually to the Area Development Foundation, Inc. (“ADF”) to support the economic development efforts in the community. Developer’s failure to comply with this Section shall be considered a material failure of Developer to fulfill its obligations under this Agreement; provided, however, Developer shall have thirty (30) days after written notice of such failure to Developer to correct such failure.

23. Petition to Add Project Site to Mount Vernon New Community Authority. As a condition precedent to the granting of the CRA Exemption, the Developer consents to and shall cooperate with petitioning the City and the Mount Vernon New Community Authority (the “NCA”) to add the Project Site to the territory of the NCA under the conditions mutually agreed upon by the City and the Developer. The Developer agrees to pay for the legal expenses of the NCA associated with adding the Project Site to the territory of the NCA, upon acceptance of the Project Site to the territory of the NCA by Council.

24. Estoppel Certificate. Upon request of an Owner, the City shall execute and deliver to the Owner or any proposed purchaser, mortgagee or lessee a certificate stating: (a) that the Agreement is in full force and effect, if the same is true; (b) that the Owner is not in default under any of the terms, covenants or conditions of the Agreement, or if the Owner is in default, specifying same; and (c) such other matters as the Owner reasonably requests.

25. Entire Agreement. This Agreement and the Ordinance constitute the entire agreement between the Developer and the City pertaining to the subject matter contained herein and therein and supersede all other prior or contemporaneous agreements or understandings between the Developer and the City in connection with such subject matter.

26. Valuation Challenges. The Developer, on behalf of itself and all future Owners, agrees that it shall not initiate proceedings pursuant to R.C. Section 5715.19 for any portion of the Project for any tax year in which that portion of the Project is subject to exemption under this Agreement unless it provides the School District with notice at least twenty (20) days prior to the initiation of such proceedings.

[Remainder of Page Intentionally Left Blank.]

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives to be effective as of _____, 2025.

CITY OF MOUNT VERNON, KNOX COUNTY, OHIO

By: _____
Matthew Starr, Mayor

By Ordinance No. 2025-37 dated _____, 2025
Verified and Certified:

Daniel Brinkman, City Auditor

APPROVED AS TO FORM:

P. Robert Broeren, Jr., Law Director

FOUNDERS GROVE, LLC

By: _____
Print Name: William J. Lemmon
Title: Manager

Attachment: City of Mount Vernon - Founders Grove - CRA Agreement(19384256.6) (2025-37 : Approve CRA for Founders Grove)

STATE OF OHIO,

COUNTY OF KNOX, SS:

The foregoing instrument was signed and acknowledged before me this ____ day of _____, 2025, by Matthew Starr, the Mayor of the City of Mount Vernon, a municipal corporation of the State of Ohio, on behalf of the municipal corporation. The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

Notary Public

STATE OF _____,

COUNTY OF _____, SS:

The foregoing instrument was signed and acknowledged before me this ____ day of _____, 2025, by William J. Lemmon, a Manager of Founders Grove, LLC, an Ohio limited liability company, on behalf of the company. The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

Notary Public

Attachment: City of Mount Vernon - Founders Grove - CRA Agreement(19384256.6) (2025-37 : Approve CRA for Founders Grove)

EXHIBIT A
TO COMMUNITY REINVESTMENT AREA AGREEMENT

Project Site

The Project Site consists of the real property detailed on the records of the Knox County Auditor Tax Parcel ID Number 71-00050.000 (as combined and subdivided from time to time) as of the effective date of this Agreement.

EXHIBIT B
TO COMMUNITY REINVESTMENT AREA AGREEMENT

Application for Community Reinvestment Area Agreement

(Attached hereto)

EXHIBIT C.1
TO COMMUNITY REINVESTMENT AREA AGREEMENT

Form of Assignment and Assumption Agreement – Intra-Affiliated Group

PARTIAL ASSIGNMENT AND ASSUMPTION AGREEMENT

This PARTIAL ASSIGNMENT AND ASSUMPTION AGREEMENT (the “Agreement”) is made and entered into by and between the City of Mount Vernon, Ohio (the “City”), a municipal corporation and political subdivision of the State of Ohio, through the Mount Vernon City Council (the “Council”); _____, a _____ (the “Company”) and _____, a _____ (the “Successor”). Except as otherwise provided herein, capitalized terms used herein shall have the same meanings as in the Community Reinvestment Area Agreement between Founders Grove, LLC (the “Developer”) and the City, dated _____, 2025 (the “CRA Agreement,” a copy of which is attached hereto as Exhibit A and incorporated herein).

WITNESSETH:

WHEREAS, the City, through Ordinance No. 2021-39, adopted October 25, 2021, as amended by Ordinance No. 2022-09, adopted February 14, 2022, and as amended by Ordinance No. 2023-27, adopted July 10, 2023, (the “CRA Legislation”), designated the area specified in the CRA Legislation as the Mount Vernon Community Reinvestment Area (the “CRA”) pursuant to Ohio Revised Code (“R.C.”) Sections 3735.65 through 3735.70 (the “CRA Act”), and authorized a real property tax exemption for the construction of new structures and the remodeling of existing structures in the CRA in accordance with the CRA Act; and

WHEREAS, on _____, 2025 the Company and the City entered into the CRA Agreement, concerning the development of six 8-housing unit apartment buildings and 108 housing units composed of 2-unit, 4-unit, and 6-unit villas, together with appurtenances thereto, at the Project Site as defined in the CRA Agreement (as particularly described in Exhibit A to the CRA Agreement); and

WHEREAS, by virtue of that certain _____ dated as of _____, 20__ (the “Transfer Instrument”), a copy of which is attached hereto as Exhibit B, the Successor has succeeded on _____, 20__ (the “Transfer Date”) to the interest of the Company (or a successor to the Company) in all or part of the Project Site or a Building at the Project Site (such transferred property may be referred to hereinafter as the “Transferred Property”); the Transferred Property acquired or leased by the Successor is identified in the Transfer Instrument; and

WHEREAS, the Successor wishes to obtain the benefits of the CRA Agreement, and, as agreed in the CRA Agreement, the City is willing to make these benefits available to the Successor on the terms set forth in the CRA Agreement as long as the Successor executes this Agreement [and the Developer acknowledges its continued obligations under the CRA Agreement NOTE: the

preceding language should be included only if Developer continues to own property at the Project Site].

NOW, THEREFORE, in consideration of the circumstances described above, the covenants contained in the CRA Agreement, and the benefit to be derived by the Successor from the execution hereof, the parties hereto agree as follows:

1. From and after the Transfer Date, the Company hereby assigns (a) all of the obligations, agreements, covenants and restrictions set forth in the CRA Agreement to be performed and observed by Company with respect to the Transferred Property, and (b) all of the benefits of the CRA Agreement with respect to the Transferred Property. From and after the Transfer Date, the Successor hereby (i) agrees to be bound by, assume and perform, or ensure the performance of, all of the obligations, agreements, covenants and restrictions set forth in the CRA Agreement to be performed and observed by the Company with respect to the Transferred Property; and (ii) certifies to the validity, as to the Successor as of the date of this Agreement, of all of the representations, warranties and covenants made by or required of the Company that are contained in the CRA Agreement. Such obligations, agreements, covenants, restrictions, representations, and warranties include, but are not limited to, those contained in the following Sections of the CRA Agreement: Section 1 (“Project”), Section 3 (“Employee Positions”), Section 4 (“Provision of Information”), Section 6 (“Application for Exemption”), Section 7 (“Payment of Non-Exempt Taxes”), Section 10 (“Certification as to No Delinquent Taxes”), Section 13 (“Non-Discriminatory Hiring”), Section 18 (“Validity”), Section 21 (“R.C. Section 9.66 Covenants”), Section 22 (“Local Support”), and Section 23 (“Petition to Add Project Site to Mount Vernon New Community Authority”).

2. The City agrees that as to the Transferred Property the Successor has and shall have all entitlements and rights to tax exemptions, and obligations, as both (a) “Owner” under the CRA Agreement, and (b) in the same manner and with like effect as if the Successor had been an original signatory (i.e., the Owner) to the CRA Agreement.

3. Notices to the Successor with respect to the CRA Agreement shall be given as stated in Section 21 thereof, addressed as follows:

 Phone: _____
 Fax: _____

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives to be effective as of _____.

THE CITY OF MOUNT VERNON, KNOX COUNTY, OHIO

By: _____

Print Name: _____

Title: _____

By Ordinance No. _____ dated _____, 20____
Verified and Certified:

APPROVED AS TO FORM:

COMPANY

_____, a _____

By: _____

Print Name: _____

Title: _____

SUCCESSOR

By: _____

Print Name: _____

Title: _____

Attachment: City of Mount Vernon - Founders Grove - CRA Agreement(19384256.6) (2025-37 : Approve CRA for Founders Grove)

ACKNOWLEDGMENT OF DEVELOPER

The Developer (as defined in the CRA Agreement) hereby confirms its obligations under the CRA Agreement and hereby (i) agrees to be bound by, assume and perform, or ensure the performance of, all of the obligations, agreements, covenants and restrictions set forth in the CRA Agreement to be performed and observed by the Developer (except to the extent to which such obligations, agreements, covenants, and restrictions are expressly assumed by the Successor and related to any Transferred Property); and (ii) certifies to the validity, as to the Developer as of the date of this Agreement, of all of the representations, warranties and covenants made by or required of the Developer that are contained in the CRA Agreement.

[DEVELOPER]

By: _____

Print Name: _____

Title: _____

Attachment: City of Mount Vernon - Founders Grove - CRA Agreement(19384256.6) (2025-37 : Approve CRA for Founders Grove)

EXHIBIT A
TO ASSIGNMENT AND ASSUMPTION AGREEMENT

Copy of CRA Agreement

(Attached hereto)

EXHIBIT B
TO ASSIGNMENT AND ASSUMPTION AGREEMENT

Copy of Instrument Conveying the Transferred Property

(Attached hereto)

EXHIBIT C.2
TO COMMUNITY REINVESTMENT AREA AGREEMENT

Form of Assignment and Assumption Agreement – Third Party

PARTIAL ASSIGNMENT AND ASSUMPTION AGREEMENT

This PARTIAL ASSIGNMENT AND ASSUMPTION AGREEMENT (the “Agreement”) is made and entered into by and between the City of Mount Vernon (the “City”), a political subdivision of the State of Ohio, through the Mount Vernon City Council (the “Council”); _____, a _____ (the “Company”) and _____, a _____ (the “Successor”). Except as otherwise provided herein, capitalized terms used herein shall have the same meanings as in the Community Reinvestment Area Agreement between Founders Grove, LLC, an Ohio limited liability company, (“Developer”) and the City, made effective _____, 2025 (the “CRA Agreement”), a copy of which is attached hereto as Exhibit A and incorporated herein.

WITNESSETH:

WHEREAS, the City, through Ordinance No. 2021-39, adopted October 25, 2021, as amended by Ordinance No. 2022-09, adopted February 14, 2022, and as amended by Ordinance No. 2023-27, adopted July 10, 2023, (the “CRA Legislation”), designated the area specified in the CRA Legislation as the Mount Vernon Community Reinvestment Area (the “CRA”) pursuant to Ohio Revised Code (“R.C.”) Sections 3735.65 through 3735.70 (the “CRA Act”), and authorized a real property tax exemption for the construction of new structures and the remodeling of existing structures in the CRA in accordance with the CRA Act; and

WHEREAS, on _____, 2025 the Company and the City entered into the CRA Agreement, concerning the development of six 8-housing unit apartment buildings and 108 housing units composed of 2-unit, 4-unit, and 6-unit villas, together with appurtenances thereto, at the Project Site as defined in the CRA Agreement (as particularly described in Exhibit A to the CRA Agreement); and

WHEREAS, by virtue of that certain _____ dated as of _____, 20__, the Company succeeded on _____, 20__ to the interest of the Developer in and to that certain portion of the Project Site hereinafter defined as the Transferred Property; and

WHEREAS, by virtue of that certain Partial Assignment and Assumption Agreement dated as of _____, 20__ (the “Initial Assignment”), a copy of which is attached hereto as Exhibit B and incorporated herein, the Company succeeded on the Transfer Date to the interest of Developer in and to the CRA Agreement with respect to the Transferred Property;

WHEREAS, by virtue of that certain _____ dated as of _____, 20__ (the “Transfer Instrument”), a copy of which is attached hereto as Exhibit

Attachment: City of Mount Vernon - Founders Grove - CRA Agreement(19384256.6) (2025-37 : Approve CRA for Founders Grove)

C and incorporated herein, the Successor has succeeded on _____, 20__ (the “Transfer Date”) to the interest of the Company (or a successor to the Company) in all or part of the Project Site or a Building at the Project Site (such transferred property may be referred to hereinafter as the “Transferred Property”); the Transferred Property acquired by the Successor is identified in the Transfer Instrument; and

WHEREAS, the Successor wishes to obtain the benefits of the CRA Agreement, and, as agreed in the CRA Agreement, the City is willing to make these benefits available to the Successor on the terms set forth in the CRA Agreement as long as the Successor executes this Agreement [and the Developer acknowledges its continued obligations under the CRA Agreement NOTE: the preceding language should be included only if Developer continues to own property at the Project Site].

NOW, THEREFORE, in consideration of the circumstances described above, the covenants contained in the CRA Agreement, and the benefit to be derived by the Successor from the execution hereof, the parties hereto agree as follows:

1. From and after the Transfer Date, the Company hereby assigns (a) all of the obligations, agreements, covenants and restrictions set forth in the CRA Agreement to be performed and observed by Owners with respect to the Transferred Property, and (b) all of the benefits of the CRA Agreement with respect to the Transferred Property. From and after the Transfer Date, the Successor hereby (i) agrees to be bound by, assume and perform, or ensure the performance of, all of the obligations, agreements, covenants and restrictions set forth in the CRA Agreement to be performed and observed by the Owners with respect to the Transferred Property; and (ii) certifies to the validity, as to the Successor as of the date of this Agreement, of all of the representations, warranties and covenants made by or required of the Owners that are contained in the CRA Agreement. Such obligations, agreements, covenants, restrictions, representations, and warranties include, but are not limited to, those contained in the following Sections of the CRA Agreement: Section 1 (“Project”), Section 3 (“Employee Positions”), Section 4 (“Provision of Information”), Section 6 (“Application for Exemption”), Section 7 (“Payment of Non-Exempt Taxes”), Section 10 (“Certification as to No Delinquent Taxes”), Section 13 (“Non-Discriminatory Hiring”), Section 18 (“Validity”), Section 21 (“R.C. Section 9.66 Covenants”), Section 22 (“Local Support”), and Section 23 (“Petition to Add Project Site to Mount Vernon New Community Authority”).

2. The City acknowledges through the Transfer Date that the CRA Agreement is in full force and effect [the following portion will be included if the facts support it][, confirms that the Company has complied with the CRA Agreement with regard to the Transferred Property,] and releases the Company from liability for any defaults occurring after the Transfer Date with regard to the Transferred Property.

3. The City agrees that as to the Transferred Property the Successor has and shall have all entitlements and rights to tax exemptions, and obligations, as both (a) an “Owner” under the CRA Agreement, and (b) in the same manner and with like effect as if the Successor had been an original signatory (i.e., the Developer) to the CRA Agreement.

4. Notices to the Successor with respect to the CRA Agreement shall be given as stated in Section 21 thereof, addressed as follows:

 Phone: _____
 Fax: _____

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives to be effective as of _____.

THE CITY OF MOUNT VERNON, KNOX COUNTY, OHIO

By: _____

Print Name: _____

Title: _____

By Ordinance No. _____ dated _____, 20__
 Verified and Certified:

APPROVED AS TO FORM:

COMPANY

_____, a _____

By: _____

Print Name: _____

Title: _____

SUCCESSOR

By: _____

Print Name: _____

Title: _____

ACKNOWLEDGMENT OF DEVELOPER

The Developer (as defined in the CRA Agreement) hereby confirms its obligations under the CRA Agreement and hereby (i) agrees to be bound by, assume and perform, or ensure the performance of, all of the obligations, agreements, covenants and restrictions set forth in the CRA Agreement to be performed and observed by the Developer (except to the extent to which such obligations, agreements, covenants, and restrictions are expressly assumed by the Successor and related to any Transferred Property); and (ii) certifies to the validity, as to the Developer as of the date of this Agreement, of all of the representations, warranties and covenants made by or required of the Developer that are contained in the CRA Agreement.

[]

By: _____

Print Name: _____

Title: _____

EXHIBIT A
TO ASSIGNMENT AND ASSUMPTION AGREEMENT

Copy of CRA Agreement

(Attached hereto)

EXHIBIT B
TO ASSIGNMENT AND ASSUMPTION AGREEMENT

Copy of the Initial Assignment

(Attached hereto)

EXHIBIT C
TO ASSIGNMENT AND ASSUMPTION AGREEMENT

Copy of Instrument Conveying the Transferred Property

(Attached hereto)

Attachment: City of Mount Vernon - Founders Grove - CRA Agreement(19384256.6) (2025-37 : Approve CRA for Founders Grove)



City Council
City of Mount Vernon
Mount Vernon, OH 43050

SCHEDULED

ORDINANCE 2025-38

Meeting: 12/08/25 7:30 PM
Dept: Finance and Budget
Seavolt, Woods
Category: Finance
Prepared By: Rob Broeren
Initiator: Zac Sherman
DOC ID: 4348

AN ORDINANCE AMENDING CHAPTER 187 OF THE CODIFIED ORDINANCES OF THE CITY OF MOUNT VERNON, OHIO; AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Mount Vernon, State of Ohio:

SECTION 1: That Section 187.02(a) of Chapter 187 of the Codified Ordinances of the City of Mount Vernon be amended to read as follows:

187.02 RATE AND DISTRIBUTION OF TAX

(a) Commencing on January 1, 2006, or as soon thereafter as permitted by law, there is levied a tax of three percent (3%) on all rents received by a hotel for lodging furnished to transient guests, with total receipts applied as follows:

- (1) Five percent (5%) of the funds received shall be retained in the general fund.
- (2) The remaining balance of tax receipts shall be deposited in a fund designated as Lodging Tax for distribution to agencies so designated by City Council to be used for the purposes of tourism destination marketing and tourism destination development to be granted to qualifying area not-for-profit organizations and projects.
- (3) Each not-for-profit organization receiving Lodging Tax funding shall be responsible for reporting to City Council on a regular, but no less than an annual basis (report filed no later than February 1 after the close of the year) outlining the use of the funds and the performance of the organization based on the expectations outlined in the grant contract between the organization and the City of Mount Vernon.
- (4) The City Council authorizes the Safety Service Director to enter into a grant contract with each of the following not-for-profit organizations for the Lodging Excise Tax fund to be distributed in the method and period of time designated:

~~A. Mount Vernon Parking Company - The contract period for the Mount Vernon Parking Company shall be for the period of January 1, 2024 through December 31, 2025. The Mount Vernon Parking Company will receive ten percent (10%) of the total tax collected payable on a monthly basis.~~

AB. Heritage Centre Association, Inc. of Mount Vernon, Ohio, dba: Experience Mount Vernon - The contract period for the Heritage Centre

Association, Inc., dba: Experience Mount Vernon, shall be for the period of January 1, **2026** through December 31, **2027**. The Heritage Centre Association, Inc., dba: Experience Mount Vernon will receive thirty-**five** percent (**35**~~30~~%) of the total tax collected payable on a monthly basis.

BC. Knox Partnership for Arts & Culture, Inc., dba: The Woodward Opera House Conservancy - The contract period for Knox Partnership for Arts & Culture, Inc., dba: The Woodward Opera House Conservancy shall be for the period of January 1, **2026** through December 31, **2027**. The Knox Partnership for Arts & Culture, Inc., dba: The Woodward Opera House Conservancy will receive twenty-five percent (25%) of the total tax collected payable on a monthly basis.

CD. Knox County Convention & Visitors Bureau - The contract period for the Knox County Convention & Visitors Bureau shall be for the period of January 1, **2026** through December 31, **2027**. The Knox County Convention & Visitors Bureau will receive twenty-**five** percent (**25**~~20~~%) of the total tax collected payable on a monthly basis.

D. Ariel-Foundation Park Conservancy - The contract period for the Ariel-Foundation Park Conservancy shall be for the period of January 1, 2026 through December 31, 2027. The Foundation Park Conservancy will receive five percent (5%) of the total tax collected payable on a monthly basis.

E. The remaining balance of tax receipts, ten percent (10%) shall be deposited in a fund created and designated as Available Petition Fund for distribution to not-for-profit agencies to be used for the purposes of tourism destination marketing and tourism destination development through an application process. The Greater Downtown Management Council (GDMC) will accept, review and give recommendation to the applications. The Mayor and the Auditor of the City of Mount Vernon, Ohio will have the authority to accept, modify, or reject the GDMC's recommendation of each application received.

SECTION 2: This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, and to continue the distribution of the lodging excise tax to selected recipients without a lapse of funding and said Ordinance shall therefore, become effective upon its date of passage and approval by the Mayor, provided that it receives the affirmative vote of two-thirds (2/3) of the members elected to the Council of the City of Mount Vernon; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.