



2026 Budget - Revenue Estimates

Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 1010 - General Fund					
<i>Property Taxes</i>					
4010.1001	Real & Public Utility	2,689,793	2,619,165	3,423,168	3,657,243
	<i>Property Taxes Totals</i>	2,689,793	2,619,165	3,423,168	3,657,243
<i>Municipal Income Tax</i>					
4020.1010	Income Tax - Finals	3,388,267	2,970,738	2,908,212	3,000,000
4020.1011	Employer Contributions	18,161,532	19,426,670	19,616,813	19,750,000
4020.1013	Individual Estimated	3,433,216	3,508,906	3,938,240	4,300,000
4020.1015	Filing Penalty	798,294	707,049	902,981	800,000
	<i>Municipal Income Tax Totals</i>	25,781,308	26,613,363	27,366,246	27,850,000
<i>Other Local Taxes</i>					
4700.2100	T.V. Cable Fees	626,954	564,581	491,590	445,000
	<i>Other Local Taxes Totals</i>	626,954	564,581	491,590	445,000
<i>Intergovernmental Revenue</i>					
4010.1004	Trailer Tax	267	185	261	300
4020.1030	JEDD Income Tax - Elyria Twsp	158,375	166,851	203,583	210,000
4030.1021	Hotel & Motel Tax	40,188	12,589	67,706	70,000
4040.1030	Cigarette Tax	2,759	2,443	2,932	2,500
4040.1031	State Income Tax - L.G.F.	3,675,072	3,515,092	3,855,522	3,785,316
4040.1033	State Income Tax - Direct	21,780	0	0	0
4040.1035	Liquor & Beer Permits	73,890	64,963	73,911	75,000
4100.1041	State Aid-Grants,Contract	317,561	290,520	196,593	100,541
4100.1043	Cnty. Aid-Grants,Contract	0	59,998	0	0
4100.1044	Other Intergovernmental	0	0	2,800	0
4100.1070	Cannabis Distribution	0	0	0	302,000
4100.1100	Homestead & Rollback	331,559	330,308	434,923	293,000
	<i>Intergovernmental Revenue Totals</i>	4,621,449	4,442,949	4,838,230	4,838,657
<i>Charges For Services</i>					
4400.1001	Garnishment Charges	2,246	1,805	1,727	1,900
4400.1005	Hazardous Materials	278	0	0	0
4400.1007	Weed Removal	117,726	137,484	152,243	150,000
4400.1009	Inspection Fees	8,078	5,838	9,588	10,000
4400.1018	Team Entry Fees	4,140	4,715	8,487	8,500
4400.1020	Field Rental Fees	0	58,662	77,414	80,000
4400.1023	Foundations	25,725	25,500	31,100	25,000
4400.1024	Digging Charge	93,330	91,530	66,150	70,000
4400.1026	Sale Of Spaces	63,765	63,805	40,160	50,000
4400.1027	Rental Tents	0	200	0	200
4400.1052	Administrative Services	6,531	6,880	8,395	10,000
4400.9021	False Alarms - Burglar	11,551	9,144	15,114	14,000
4400.9200	Auxiliary Police Service	51,115	28,745	13,295	37,000
4400.9300	Trash Removal	1,242	7,700	9,354	5,000
4700.1087	Lmha-C.O.P.S.	84,147	64,540	39,999	70,000
4700.1088	Witness Fees	2,558	454	394	500
4700.1095	Reimburse-Visiting Judges	16,041	21,564	16,743	16,000
4700.2000	Convenience Fees-Cr Cards	27,838	28,887	31,056	30,000
4950.1300	Chargebacks	549,611	629,233	647,231	641,431
	<i>Charges For Services Totals</i>	1,065,923	1,186,687	1,168,451	1,219,531



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Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
<i>Fees, Licenses, Permits</i>					
4500.0000	Permits	25,425	22,075	19,675	25,000
4500.0002	Carnival Permits	750	150	0	0
4500.0007	Peddler Permits	650	0	0	0
4500.0012	Other Permits - Mayor	630	3,215	3,195	3,000
4500.0016	Electrical Permits	77,022	120,466	95,512	100,000
4500.0017	Building Permits	848,367	762,108	652,041	700,000
4500.0020	Plumbing Permits	71,129	56,534	46,072	50,000
4500.0024	Bicycle Plates	96	140	50	50
4500.0026	Building License	123,152	129,921	123,552	120,000
4500.0034	Pool Revenue	0	12,121	20,551	20,000
4500.0045	Rental Property License	73,000	331,975	486,425	350,000
4500.0060	Vacant Property Registration Fee	9,875	20,000	20,500	20,000
4500.0061	Foreclosed Property Registration Fees	9,500	10,125	11,000	10,000
4500.1000	Nsf Fee	104	78	91	100
4500.1201	Fire Inspection Fees	350	150	300	500
4500.1230	Technology Fee	25,181	23,897	21,098	20,000
4500.1260	Plan Review Fees	166,848	174,033	330,362	175,000
4500.1270	Zoning Fees	20,073	19,780	12,473	15,000
<i>Fees, Licenses, Permits Totals</i>		1,452,152	1,686,768	1,842,896	1,608,650
<i>Interest Earnings</i>					
4000.1000	Interest	963,492	1,207,194	1,189,784	900,000
<i>Interest Earnings Totals</i>		963,492	1,207,194	1,189,784	900,000
<i>Special Assessments</i>					
4050.1000	Special Assessments	2,833	0	38,095	0
<i>Special Assessments Totals</i>		2,833	0	38,095	0
<i>Fines And Forfeitures</i>					
4600.1000	City Parking Fines	33,998	44,463	70,457	65,000
4600.1061	Fines	381,194	430,973	224,652	330,000
4600.1063	Court Costs	698,630	826,375	801,512	810,000
4600.1064	Facilities Fees	22,468	25,418	19,695	21,000
4600.1065	Misdemeanor Defense	13,400	10,403	4,407	5,000
4600.1090	Dui Housing Charge	0	0	50	0
4600.1300	State Highway Patrol	32,231	37,032	181,351	30,000
<i>Fines And Forfeitures Totals</i>		1,181,921	1,374,664	1,302,125	1,261,000
<i>Miscellaneous Revenues</i>					
4500.0032	Vending Machine	824	631	531	600
4500.0033	Reimb. Damage Payment	27,768	1,340	675	0
4700.1073	Sale Of Material & Supplies	11,547	3,355	326	0
4700.1074	Rental Income - Land	3,323	3,323	3,283	3,500
4700.1075	Rental Income - Buildings	5,089	5,089	28	0
4700.1079	Rental Income-Pavilions	3,622	7,027	5,395	7,000
4700.1080	Rental Income - Lorain Harbor Boat Clu	14,683	9,701	11,414	10,500
4700.1083	Donations	10,497	79,932	15,800	0
4700.1084	Private Grants	0	33,170	0	0
4700.1085	Miscellaneous	37,617	30,948	51,319	25,000
4700.1100	Insurance Settlement	10,421	152,775	295,445	0
4700.1500	ARPA Grant Revenue Replacement	560,230	1,988,111	0	0
<i>Miscellaneous Revenues Totals</i>		685,621	2,315,401	384,217	46,600



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Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
<i>Operating Transfers In</i>					
5000.1999	Interfund Transfers	10,963	84,106	66,777	55,253
5000.2500	Transfer-Economic Develop	51,440	0	0	0
5000.2800	Transfer Compensated Absences	0	0	0	400,000
<i>Operating Transfers In Totals</i>		62,403	84,106	66,777	455,253
<i>Other Financing Sources</i>					
4700.1071	Sale Of Land	205	0	0	0
4700.1072	Sale Of Equipment	1,550	44,538	0	0
4950.1000	Refunds	15,550	5,370	810	0
4950.1304	Reimbursements	333,972	156,212	710,032	183,189
4950.1550	Lease Proceeds	914,490	0	0	0
4950.1700	Fund Balance	0	0	0	352,014
<i>Other Financing Sources Totals</i>		1,265,766	206,121	710,841	535,203
<i>Advances In</i>					
5000.1000	Advances In	56,781	1,196	0	0
<i>Advances In Totals</i>		56,781	1,196	0	0
Fund 1010 - General Fund Totals		40,456,396	42,302,193	42,822,420	42,817,137



2026 Budget - Revenue Estimates

Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 2010 - Street					
<i>Municipal Income Tax</i>					
4020.1010	Income Tax - Finals	423,534	371,342	363,527	375,000
4020.1011	Employer Contributions	2,270,192	2,428,334	2,452,102	2,500,000
4020.1013	Individual Estimated	429,152	438,613	492,280	530,000
<i>Municipal Income Tax Totals</i>		3,122,877	3,238,290	3,307,909	3,405,000
<i>Intergovernmental Revenue</i>					
4040.1036	Motor Vehicle Lic. State	594,040	571,595	581,038	570,000
4040.1037	State Gas Excise	2,404,923	2,391,566	2,474,388	2,500,000
4040.1039	Motor Vehicle Lic. Cnty	388,303	396,808	388,421	400,000
4100.1041	State Aid-Grants,Contract	0	53,717	0	0
<i>Intergovernmental Revenue Totals</i>		3,387,266	3,413,687	3,443,847	3,470,000
<i>Charges For Services</i>					
4400.1009	Inspection Fees	48,410	41,868	27,780	35,000
<i>Charges For Services Totals</i>		48,410	41,868	27,780	35,000
<i>Fees, Licenses, Permits</i>					
4500.0018	Sewer Permit	28,880	18,640	14,960	15,000
4500.0027	Sewer License	2,070	2,220	2,190	2,000
<i>Fees, Licenses, Permits Totals</i>		30,950	20,860	17,150	17,000
<i>Miscellaneous Revenues</i>					
4700.1073	Sale Of Material & Supplies	1,530	6,107	11,331	0
4700.1083	Donations	70	0	0	0
<i>Miscellaneous Revenues Totals</i>		1,601	6,107	11,331	0
<i>Operating Transfers In</i>					
5000.1010	Transfer-General Fund	50,000	75,000	75,000	75,000
5000.8160	Transfer-Allotment Improv	3,372	0	4,595	0
<i>Operating Transfers In Totals</i>		53,372	75,000	79,595	75,000
<i>Other Financing Sources</i>					
4700.1072	Sale Of Equipment	1,575	16,128	4,004	0
4950.1000	Refunds	218	205	0	0
4950.1304	Reimbursements	68,353	1,269,331	61,704	300,000
4950.1305	Misc Non-Rev Receipts	12,856	0	0	0
4950.1550	Lease Proceeds	2,932,000	0	0	0
<i>Other Financing Sources Totals</i>		3,015,002	1,285,664	65,707	300,000
<i>Other Nonoperating Rev.</i>					
4900.9040	Street Excavation Deposits	(540)	0	0	0
<i>Other Nonoperating Rev. Totals</i>		(540)	0	0	0
Fund 2010 - Street Totals		9,658,939	8,081,475	6,953,319	7,302,000



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Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 2030 - Permissive License Tax					
	<i>Intergovernmental Revenue</i>				
4030.1030	Permissive License Tax	1,061,016	1,083,272	1,089,140	1,100,000
	<i>Intergovernmental Revenue Totals</i>	1,061,016	1,083,272	1,089,140	1,100,000
	<i>Miscellaneous Revenues</i>				
4700.1073	Sale Of Material & Supplies	12,691	3,494	63,533	0
	<i>Miscellaneous Revenues Totals</i>	12,691	3,494	63,533	0
	<i>Other Financing Sources</i>				
4950.1304	Reimbursements	400,943	140,003	217,773	0
	<i>Other Financing Sources Totals</i>	400,943	140,003	217,773	0
Fund 2030 - Permissive License Tax Totals		1,474,651	1,226,768	1,370,447	1,100,000
Fund 2061 - OneOhio Opioid Settlement					
	<i>Miscellaneous Revenues</i>				
4700.1150	Opioid Settlement	109,839	226,948	151,475	36,510
	<i>Miscellaneous Revenues Totals</i>	109,839	226,948	151,475	36,510
Fund 2061 - OneOhio Opioid Settlement Totals		109,839	226,948	151,475	36,510
Fund 2081 - Clerk of Court Computerization					
	<i>Intergovernmental Revenue</i>				
4100.1041	State Aid-Grants,Contract	37,460	0	0	0
	<i>Intergovernmental Revenue Totals</i>	37,460	0	0	0
	<i>Fines And Forfeitures</i>				
4600.1075	Computer Fees	109,167	127,141	138,830	130,000
	<i>Fines And Forfeitures Totals</i>	109,167	127,141	138,830	130,000
Fund 2081 - Clerk of Court Computerization Totals		146,627	127,141	138,830	130,000
Fund 2082 - Court Computerization					
	<i>Fines And Forfeitures</i>				
4600.1080	Legal Research Fees	31,343	36,397	28,803	30,000
	<i>Fines And Forfeitures Totals</i>	31,343	36,397	28,803	30,000
Fund 2082 - Court Computerization Totals		31,343	36,397	28,803	30,000



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Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 2083 - Municipal Court Security					
	<i>Intergovernmental Revenue</i>				
4100.1041	State Aid-Grants,Contract	13,270	0	0	0
	<i>Intergovernmental Revenue Totals</i>	13,270	0	0	0
	<i>Fines And Forfeitures</i>				
4600.1063	Court Costs	229,507	258,681	198,993	220,000
	<i>Fines And Forfeitures Totals</i>	229,507	258,681	198,993	220,000
Fund 2083 - Municipal Court Security Totals		242,777	258,681	198,993	220,000
Fund 2084 - Municipal Court Probation					
	<i>Intergovernmental Revenue</i>				
4100.1043	Cnty. Aid-Grants,Contract	80,263	75,000	57,619	10,000
	<i>Intergovernmental Revenue Totals</i>	80,263	75,000	57,619	10,000
	<i>Fines And Forfeitures</i>				
4600.1063	Court Costs	201,171	214,791	145,938	150,000
	<i>Fines And Forfeitures Totals</i>	201,171	214,791	145,938	150,000
	<i>Miscellaneous Revenues</i>				
4700.1084	Private Grants	105,000	70,000	0	0
	<i>Miscellaneous Revenues Totals</i>	105,000	70,000	0	0
Fund 2084 - Municipal Court Probation Totals		386,434	359,791	203,557	160,000
Fund 2085 - Court Operating System					
	<i>Fines And Forfeitures</i>				
4600.1063	Court Costs	109,062	124,807	98,409	100,000
	<i>Fines And Forfeitures Totals</i>	109,062	124,807	98,409	100,000
Fund 2085 - Court Operating System Totals		109,062	124,807	98,409	100,000



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Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 2290 - Udag Revolving					
<i>Intergovernmental Revenue</i>					
4100.1042	Fed. Aid-Grants,Contract	0	0	86,145	10,153
	<i>Intergovernmental Revenue Totals</i>	0	0	86,145	10,153
<i>Fees, Licenses, Permits</i>					
4500.1300	Community Reinv Area Fee	32,252	33,640	32,780	35,000
	<i>Fees, Licenses, Permits Totals</i>	32,252	33,640	32,780	35,000
<i>Special Assessments</i>					
4050.1000	Special Assessments	0	5,965	0	0
	<i>Special Assessments Totals</i>	0	5,965	0	0
<i>Miscellaneous Revenues</i>					
4700.1500	ARPA Grant Revenue Replacement	0	100,000	0	0
	<i>Miscellaneous Revenues Totals</i>	0	100,000	0	0
<i>Operating Transfers In</i>					
5000.2581	Transfer-HOME-ARP	35,000	0	0	0
5000.4010	Transfer-Capital Improvem	0	0	75,000	0
	<i>Operating Transfers In Totals</i>	35,000	0	75,000	0
<i>Other Financing Sources</i>					
4700.1071	Sale Of Land	244	15,076	562	2,000
4950.1304	Reimbursements	0	2,377	78,207	0
	<i>Other Financing Sources Totals</i>	244	17,453	78,769	2,000
<i>Other Nonoperating Rev.</i>					
4900.9000	Loan Repayment Revenue	43,838	76,777	29,415	35,000
	<i>Other Nonoperating Rev. Totals</i>	43,838	76,777	29,415	35,000
Fund 2290 - Udag Revolving Totals		111,335	233,835	302,110	82,153
Fund 2400 - Heritage TIEF					
<i>Payments in Lieu of Taxes</i>					
4010.1007	Service Payments-TIFs	208,774	219,815	267,160	270,000
	<i>Payments in Lieu of Taxes Totals</i>	208,774	219,815	267,160	270,000
<i>Intergovernmental Revenue</i>					
4100.1100	Homestead & Rollback	26,175	32,792	35,938	36,000
	<i>Intergovernmental Revenue Totals</i>	26,175	32,792	35,938	36,000
Fund 2400 - Heritage TIEF Totals		234,949	252,607	303,098	306,000



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Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 2585 - Fire Levy					
<i>Property Taxes</i>					
4010.1001	Real & Public Utility	1,504,085	1,458,663	1,460,783	1,470,804
	<i>Property Taxes Totals</i>	1,504,085	1,458,663	1,460,783	1,470,804
<i>Intergovernmental Revenue</i>					
4010.1004	Trailer Tax	723	575	528	500
4100.1100	Homestead & Rollback	40,331	40,445	31,519	35,000
	<i>Intergovernmental Revenue Totals</i>	41,054	41,020	32,047	35,500
<i>Other Financing Sources</i>					
4950.1550	Lease Proceeds	316,500	0	0	0
	<i>Other Financing Sources Totals</i>	316,500	0	0	0
Fund 2585 - Fire Levy Totals		1,861,639	1,499,684	1,492,830	1,506,304
Fund 2590 - Police Levy					
<i>Municipal Income Tax</i>					
4020.1010	Income Tax - Finals	423,534	371,342	363,527	375,000
4020.1011	Employer Contributions	2,270,192	2,428,334	2,452,102	2,500,000
4020.1013	Individual Estimated	429,152	438,613	492,280	530,000
	<i>Municipal Income Tax Totals</i>	3,122,877	3,238,290	3,307,909	3,405,000
<i>Intergovernmental Revenue</i>					
4100.1041	State Aid-Grants,Contract	38,812	35,000	134,624	0
4100.1042	Fed. Aid-Grants,Contract	0	0	9,971	0
	<i>Intergovernmental Revenue Totals</i>	38,812	35,000	144,595	0
<i>Miscellaneous Revenues</i>					
4700.1085	Miscellaneous	620	4,276	0	0
4700.1100	Insurance Settlement	0	46,434	7,160	0
	<i>Miscellaneous Revenues Totals</i>	620	50,710	7,160	0
<i>Operating Transfers In</i>					
5000.1010	Transfer-General Fund	0	12,877	0	0
	<i>Operating Transfers In Totals</i>	0	12,877	0	0
<i>Other Financing Sources</i>					
4700.1072	Sale Of Equipment	10,940	60,616	39,733	0
4950.1304	Reimbursements	56,153	62,016	19,750	0
	<i>Other Financing Sources Totals</i>	67,093	122,631	59,483	0
Fund 2590 - Police Levy Totals		3,229,402	3,459,508	3,519,146	3,405,000



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Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 2595 - Police Special Revenue					
<i>Intergovernmental Revenue</i>					
4100.1042	Fed. Aid-Grants,Contract	630,886	123,865	851,202	0
<i>Intergovernmental Revenue Totals</i>		630,886	123,865	851,202	0
<i>Operating Transfers In</i>					
5000.2590	Transfer-Police Levy	822,939	1,090,000	1,100,000	1,000,000
<i>Operating Transfers In Totals</i>		822,939	1,090,000	1,100,000	1,000,000
<i>Other Financing Sources</i>					
4950.1550	Lease Proceeds	635,485	416,416	0	0
<i>Other Financing Sources Totals</i>		635,485	416,416	0	0
Fund 2595 - Police Special Revenue Totals		2,089,310	1,630,281	1,951,202	1,000,000
Fund 2600 - Law Enforcement					
<i>Fines And Forfeitures</i>					
4600.2000	Confiscations & Forfeits	239,961	218,541	409,207	450,000
<i>Fines And Forfeitures Totals</i>		239,961	218,541	409,207	450,000
Fund 2600 - Law Enforcement Totals		239,961	218,541	409,207	450,000
Fund 2650 - Indigent Drivers Alcohol Trtmnt					
<i>Property Taxes</i>					
4010.1005	State Allocation	15,938	19,947	12,907	20,000
<i>Property Taxes Totals</i>		15,938	19,947	12,907	20,000
Fund 2650 - Indigent Drivers Alcohol Trtmnt Totals		15,938	19,947	12,907	20,000
Fund 2655 - Indigent Drivers Monitoring					
<i>Property Taxes</i>					
4010.1005	State Allocation	7,115	9,746	9,202	10,000
<i>Property Taxes Totals</i>		7,115	9,746	9,202	10,000
Fund 2655 - Indigent Drivers Monitoring Totals		7,115	9,746	9,202	10,000



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Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 2700 - Police Pension					
	<i>Property Taxes</i>				
4010.1001	Real & Public Utility	283,999	277,157	361,044	372,467
	<i>Property Taxes Totals</i>	283,999	277,157	361,044	372,467
	<i>Municipal Income Tax</i>				
4020.1011	Employer Contributions	1,532,559	2,102,552	1,951,724	1,080,000
	<i>Municipal Income Tax Totals</i>	1,532,559	2,102,552	1,951,724	1,080,000
	<i>Intergovernmental Revenue</i>				
4010.1004	Trailer Tax	142	154	141	150
4100.1100	Homestead & Rollback	34,284	34,355	45,187	45,000
	<i>Intergovernmental Revenue Totals</i>	34,426	34,510	45,328	45,150
Fund 2700 - Police Pension Totals		1,850,984	2,414,219	2,358,095	1,497,617
Fund 2710 - Fire Pension					
	<i>Property Taxes</i>				
4010.1001	Real & Public Utility	283,999	277,157	361,044	372,467
	<i>Property Taxes Totals</i>	283,999	277,157	361,044	372,467
	<i>Municipal Income Tax</i>				
4020.1011	Employer Contributions	1,207,548	1,817,573	1,688,321	912,000
	<i>Municipal Income Tax Totals</i>	1,207,548	1,817,573	1,688,321	912,000
	<i>Intergovernmental Revenue</i>				
4010.1004	Trailer Tax	142	64	141	150
4100.1100	Homestead & Rollback	34,284	34,355	45,187	45,000
	<i>Intergovernmental Revenue Totals</i>	34,426	34,420	45,328	45,150
Fund 2710 - Fire Pension Totals		1,525,974	2,129,150	2,094,693	1,329,617
Fund 2720 - Cemetery Fund					
	<i>Fees, Licenses, Permits</i>				
4500.2720	Elmwood Cemetery Fee	9,580	11,455	7,085	10,000
	<i>Fees, Licenses, Permits Totals</i>	9,580	11,455	7,085	10,000
Fund 2720 - Cemetery Fund Totals		9,580	11,455	7,085	10,000
Fund 2780 - Parkland Fund					
	<i>Miscellaneous Revenues</i>				
4700.1083	Donations	0	0	1,500	0
4700.1085	Miscellaneous	6,845	35,510	22,650	5,000
	<i>Miscellaneous Revenues Totals</i>	6,845	35,510	24,150	5,000
Fund 2780 - Parkland Fund Totals		6,845	35,510	24,150	5,000



2026 Budget - Revenue Estimates

Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 2800 - Compensated Absences					
<i>Operating Transfers In</i>					
5000.1010	Transfer-General Fund	80,550	80,550	80,550	80,550
5000.2010	Transfer-Streets	5,600	5,600	5,600	5,600
5000.2081	Transfer-Clk of Court Computer	125	125	125	125
5000.2083	Transfer-Muni Ct Security	425	425	425	425
5000.2084	Transfer-Muni Ct Probatio	425	425	425	425
5000.2585	Transfer-Fire Levy	0	0	2,000	2,000
5000.2590	Transfer-Police Levy	4,125	4,125	4,125	4,125
5000.4030	Transfer-General Sewer	1,075	1,075	1,075	1,075
5000.6020	Transfer-Water Works	14,500	14,500	14,500	14,500
5000.6130	Transfer-Sewer	16,650	16,650	16,650	16,650
5000.7010	Transfer-Garage	1,700	1,700	1,700	1,700
<i>Operating Transfers In Totals</i>		125,175	125,175	127,175	127,175
Fund 2800 - Compensated Absences Totals		125,175	125,175	127,175	127,175
Fund 2810 - Payroll Reserve					
<i>Operating Transfers In</i>					
5000.1010	Transfer-General Fund	123,491	123,491	123,491	123,491
5000.2010	Transfer-Streets	17,792	17,792	17,792	17,792
5000.2081	Transfer-Clk of Court Computer	232	232	232	232
5000.2083	Transfer-Muni Ct Security	442	442	442	442
5000.2084	Transfer-Muni Ct Probatio	398	398	398	398
5000.2585	Transfer-Fire Levy	4,541	4,541	4,541	4,541
5000.2590	Transfer-Police Levy	6,146	6,146	6,146	6,146
5000.4030	Transfer-General Sewer	2,624	2,624	2,624	2,624
5000.6020	Transfer-Water Works	34,522	34,522	34,522	34,522
5000.6130	Transfer-Sewer	42,906	42,906	42,906	42,906
5000.7010	Transfer-Garage	3,327	3,327	3,327	3,327
5000.7020	Transfer-Hospitalization	102	102	102	102
<i>Operating Transfers In Totals</i>		236,523	236,523	236,523	236,523
Fund 2810 - Payroll Reserve Totals		236,523	236,523	236,523	236,523



2026 Budget - Revenue Estimates

Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 2900 - Dredge Reuse Facility					
	<i>Fees, Licenses, Permits</i>				
4500.1500	Tipping Fees	0	1,759,019	0	2,345,000
	<i>Fees, Licenses, Permits Totals</i>	0	1,759,019	0	2,345,000
	<i>Miscellaneous Revenues</i>				
4700.1073	Sale Of Material & Supplies	0	0	20,574	0
4700.1100	Insurance Settlement	0	1,955,916	0	0
	<i>Miscellaneous Revenues Totals</i>	0	1,955,916	20,574	0
Fund 2900 - Dredge Reuse Facility Totals		0	3,714,935	20,574	2,345,000
Fund 3010 - G.O. Bond Retirement					
	<i>Property Taxes</i>				
4010.1001	Real & Public Utility	946,664	923,855	1,203,479	1,241,651
	<i>Property Taxes Totals</i>	946,664	923,855	1,203,479	1,241,651
	<i>Payments in Lieu of Taxes</i>				
4010.1007	Service Payments-TIFs	813,695	1,500,881	1,005,854	1,116,500
	<i>Payments in Lieu of Taxes Totals</i>	813,695	1,500,881	1,005,854	1,116,500
	<i>Intergovernmental Revenue</i>				
4010.1004	Trailer Tax	472	365	472	500
4100.1100	Homestead & Rollback	144,180	194,880	197,152	196,000
	<i>Intergovernmental Revenue Totals</i>	144,652	195,244	197,624	196,500
	<i>Proc. From Sale Of Notes</i>				
4820.1820	Notes Issued	0	0	1,832,000	0
	<i>Proc. From Sale Of Notes Totals</i>	0	0	1,832,000	0
	<i>Operating Transfers In</i>				
5000.1010	Transfer-General Fund	950,000	811,700	778,500	695,000
5000.2010	Transfer-Streets	2,130,297	1,973,189	1,955,021	1,555,879
5000.2030	Transfer-Permissive Lic.	507,342	505,742	702,889	672,737
5000.2400	Transfer-Heritage	100,600	97,400	99,200	100,800
5000.2700	Transfer-Police Pension	51,822	51,328	0	0
5000.2710	Transfer-Fire Pension	96,241	95,323	0	0
	<i>Operating Transfers In Totals</i>	3,836,301	3,534,681	3,535,610	3,024,416
	<i>Other Financing Sources</i>				
4950.1302	Premium On Notes	0	19,804	22,934	0
4950.1600	Debt Svc Shortfall Pymt	0	0	0	482,318
	<i>Other Financing Sources Totals</i>	0	19,804	22,934	482,318
Fund 3010 - G.O. Bond Retirement Totals		5,741,313	6,174,465	7,797,500	6,061,385



2026 Budget - Revenue Estimates

Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 3050 - S.A. Bond Retirement					
	<i>Special Assessments</i>				
4050.1000	Special Assessments	232,070	221,625	212,606	214,250
	<i>Special Assessments Totals</i>	232,070	221,625	212,606	214,250
	<i>Operating Transfers In</i>				
5000.1010	Transfer-General Fund	82,000	25,281	44,500	50,000
	<i>Operating Transfers In Totals</i>	82,000	25,281	44,500	50,000
Fund 3050 - S.A. Bond Retirement Totals		314,070	246,906	257,106	264,250
Fund 4010 - Capital Improvements					
	<i>Payments in Lieu of Taxes</i>				
4010.1007	Service Payments-TIFs	397,202	413,168	345,609	339,500
	<i>Payments in Lieu of Taxes Totals</i>	397,202	413,168	345,609	339,500
	<i>Intergovernmental Revenue</i>				
4100.1041	State Aid-Grants,Contract	1,517,562	5,888,945	1,677,619	763,304
4100.1042	Fed. Aid-Grants,Contract	0	0	330,462	1,286,338
4100.1043	Cnty. Aid-Grants,Contract	2,000,000	0	0	0
4100.1044	Other Intergovernmental	575,978	1,073,207	462,567	100,000
	<i>Intergovernmental Revenue Totals</i>	4,093,539	6,962,152	2,470,648	2,149,642
	<i>Special Assessments</i>				
4050.1000	Special Assessments	50,997	37,815	23,076	23,000
	<i>Special Assessments Totals</i>	50,997	37,815	23,076	23,000
	<i>Miscellaneous Revenues</i>				
4700.1500	ARPA Grant Revenue Replacement	3,400,000	995,000	0	0
	<i>Miscellaneous Revenues Totals</i>	3,400,000	995,000	0	0
	<i>Proc. From Sale Of Notes</i>				
4820.1820	Notes Issued	0	1,832,000	650,000	0
	<i>Proc. From Sale Of Notes Totals</i>	0	1,832,000	650,000	0
	<i>Operating Transfers In</i>				
5000.1010	Transfer-General Fund	0	0	1,000,000	0
5000.2010	Transfer-Streets	0	0	459,000	0
5000.4030	Transfer-General Sewer	0	500,000	1,345,092	0
5000.8570	Transfer - Deposits Held	0	6,844	0	0
	<i>Operating Transfers In Totals</i>	0	506,844	2,804,092	0
	<i>Other Financing Sources</i>				
4950.1304	Reimbursements	116,315	616,081	335	820,393
	<i>Other Financing Sources Totals</i>	116,315	616,081	335	820,393
	<i>Advances In</i>				
5000.1000	Advances In	0	1,831,442	0	0
	<i>Advances In Totals</i>	0	1,831,442	0	0
Fund 4010 - Capital Improvements Totals		8,058,054	13,194,502	6,293,760	3,332,535



2026 Budget - Revenue Estimates

Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 4030 - General Sewer					
	<i>Intergovernmental Revenue</i>				
4100.1041	State Aid-Grants,Contract	62,353	244,821	226,014	0
	<i>Intergovernmental Revenue Totals</i>	62,353	244,821	226,014	0
	<i>Charges For Services</i>				
4400.9013	Sewer Rental Local	62,060	53,524	65,031	65,000
4500.0037	Storm Sewer District Fees	168,920	102,260	64,890	70,000
4500.0040	Storm Sewer M & R.	2,259,692	2,266,220	2,236,854	2,200,000
	<i>Charges For Services Totals</i>	2,490,672	2,422,004	2,366,774	2,335,000
	<i>Fees, Licenses, Permits</i>				
4500.1215	Composting Permits	1,250	1,250	1,250	1,000
	<i>Fees, Licenses, Permits Totals</i>	1,250	1,250	1,250	1,000
	<i>Miscellaneous Revenues</i>				
4700.1500	ARPA Grant Revenue Replacement	0	595,220	0	0
	<i>Miscellaneous Revenues Totals</i>	0	595,220	0	0
	<i>Operating Transfers In</i>				
5000.8160	Transfer-Allotment Improv	3,372	0	4,595	0
	<i>Operating Transfers In Totals</i>	3,372	0	4,595	0
	<i>Other Financing Sources</i>				
4950.1304	Reimbursements	204	2,300	234	0
4950.1550	Lease Proceeds	134,767	0	0	0
	<i>Other Financing Sources Totals</i>	134,971	2,300	234	0
	<i>Advances In</i>				
5000.1000	Advances In	0	1,831,442	0	0
	<i>Advances In Totals</i>	0	1,831,442	0	0
Fund 4030 - General Sewer Totals		2,692,618	5,097,037	2,598,868	2,336,000
Fund 4080 - Court Improvement Fund					
	<i>Fines And Forfeitures</i>				
4600.1201	Arresting Agent	1,037	1,197	752	1,000
4600.1250	Court Improvement	303,158	358,567	284,942	291,000
	<i>Fines And Forfeitures Totals</i>	304,195	359,764	285,694	292,000
	<i>Other Financing Sources</i>				
4950.1304	Reimbursements	1,128	740	114	0
	<i>Other Financing Sources Totals</i>	1,128	740	114	0
Fund 4080 - Court Improvement Fund Totals		305,323	360,504	285,808	292,000



2026 Budget - Revenue Estimates

Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 6020 - Water Works					
<i>Intergovernmental Revenue</i>					
4100.1041	State Aid-Grants,Contract	6,013,341	338,943	0	0
<i>Intergovernmental Revenue Totals</i>		6,013,341	338,943	0	0
<i>Charges For Services</i>					
4400.1009	Inspection Fees	17,160	11,880	10,120	10,500
4400.9002	Spec. Assess - Cap. Imp.	107,694	63,006	50,597	55,000
4400.9003	Rental - Water Local	10,283,712	10,365,131	10,924,840	10,700,000
4400.9005	Laboratory Service	0	360	80	0
4400.9006	Fire Protection Service	43,014	42,936	43,450	40,000
4400.9007	Service Charge	48,124	39,976	26,157	30,000
4400.9008	Hydrant Fire Protection	5,463	5,259	5,277	5,000
4400.9010	Service Connections Taps	140,257	74,900	52,663	50,000
4400.9011	Charge For New Meters	81,001	62,212	36,976	50,000
4400.9040	Serv Connec Manifolds,Etc	500	0	0	0
4400.9045	Sale of Water - Amherst	2,986	8,713	17,293	10,000
4400.9046	Sale of Water - NORW	37,326	89,420	85,994	65,000
4400.9047	Sale of Water-Vermilion	345	26	131	100
4400.9100	Readiness to Serve Charge	3,189,728	3,223,720	2,967,005	3,100,000
4400.9103	Local Water Industrial	553,403	482,415	413,753	450,000
<i>Charges For Services Totals</i>		14,510,712	14,469,954	14,634,337	14,565,600
<i>Special Assessments</i>					
4050.1000	Special Assessments	126,983	130,250	97,381	100,000
<i>Special Assessments Totals</i>		126,983	130,250	97,381	100,000
<i>Miscellaneous Revenues</i>					
4700.1074	Rental Income - Land	121	200	0	500
4700.1085	Miscellaneous	32,539	44,469	40,987	35,000
4700.9050	Charge For Returned Check	2,634	2,152	3,294	2,000
<i>Miscellaneous Revenues Totals</i>		35,294	46,820	44,281	37,500
<i>Operating Transfers In</i>					
5000.8160	Transfer-Allotment Improv	3,372	0	4,595	0
<i>Operating Transfers In Totals</i>		3,372	0	4,595	0
<i>Other Financing Sources</i>					
4700.1072	Sale Of Equipment	6,575	0	27,411	2,000
4950.1000	Refunds	0	0	566	500
4950.1304	Reimbursements	10,872	171	0	0
4950.1500	Loans	996,324	7,076,009	974,285	860,280
4950.1550	Lease Proceeds	594,649	0	0	0
<i>Other Financing Sources Totals</i>		1,608,420	7,076,181	1,002,261	862,780
Fund 6020 - Water Works Totals		22,298,122	22,062,147	15,782,855	15,565,880
Fund 6060 - O.M.&R.-Water (5.5%)					
<i>Operating Transfers In</i>					
5000.6020	Transfer-Water Works	277,161	65,159	97,162	0
<i>Operating Transfers In Totals</i>		277,161	65,159	97,162	0
Fund 6060 - O.M.&R.-Water (5.5%) Totals		277,161	65,159	97,162	0



2026 Budget - Revenue Estimates

Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 6130 - Water Pollution Control					
<i>Intergovernmental Revenue</i>					
4100.1041	State Aid-Grants,Contract	73,357	3,941	0	0
<i>Intergovernmental Revenue Totals</i>		73,357	3,941	0	0
<i>Charges For Services</i>					
4400.9005	Laboratory Service	540	80	370	100
4400.9007	Service Charge	47,999	39,951	26,096	35,000
4400.9012	Spec. Asses./ Cap. Imp.	138,281	161,867	102,130	115,000
4400.9013	Sewer Rental Local	11,554,917	11,738,359	12,600,114	12,000,000
4400.9014	Sewer Rental - Shef Lake	518,063	580,180	748,681	750,000
4400.9015	Tap In Fees	206,120	292,040	111,320	150,000
4400.9017	Interceptor Fees	9,650	5,450	2,839	5,000
4400.9019	Sewer Rental County	250,456	52	0	0
4400.9050	Surcharge	975	25	0	0
4400.9055	Sewer Rental - Elyria	129,652	128,900	118,597	130,000
4400.9100	Readiness to Serve Charge	3,023,435	3,052,691	2,793,027	3,000,000
4400.9113	Local Sewer Industrial	920,776	777,855	587,902	500,000
4700.1089	Sewer TV Inspection	6,110	5,250	1,350	4,000
<i>Charges For Services Totals</i>		16,806,973	16,782,700	17,092,427	16,689,100
<i>Special Assessments</i>					
4050.1000	Special Assessments	130,003	132,338	99,461	100,000
<i>Special Assessments Totals</i>		130,003	132,338	99,461	100,000
<i>Miscellaneous Revenues</i>					
4700.1074	Rental Income - Land	(240)	1,664	0	500
4700.1085	Miscellaneous	23,135	9,070	0	7,500
4700.9050	Charge For Returned Check	2,644	2,177	3,308	2,500
<i>Miscellaneous Revenues Totals</i>		25,539	12,911	3,308	10,500
<i>Operating Transfers In</i>					
5000.6160	Transfer-O.M.& R. Sewer	0	0	95,191	0
5000.8160	Transfer-Allotment Improv	3,372	0	4,595	0
<i>Operating Transfers In Totals</i>		3,372	0	99,786	0
<i>Other Financing Sources</i>					
4700.1070	Sale Of Fixed Assets	50,000	0	15,865	0
4700.1072	Sale Of Equipment	900	0	0	0
4950.1000	Refunds	0	3,972	422,257	0
4950.1304	Reimbursements	27,937	75,409	120,804	75,000
4950.1500	Loans	43,172	3,822,517	8,795,844	6,081,045
4950.1550	Lease Proceeds	2,172,109	0	0	0
<i>Other Financing Sources Totals</i>		2,294,118	3,901,899	9,354,770	6,156,045
<i>Other Nonoperating Rev.</i>					
4900.9000	Loan Repayment Revenue	664	0	0	0
<i>Other Nonoperating Rev. Totals</i>		664	0	0	0
Fund 6130 - Water Pollution Control Totals		19,334,027	20,833,788	26,649,751	22,955,645
Fund 6160 - O.M.&R.-Sewer (12.5%)					
<i>Operating Transfers In</i>					
5000.6130	Transfer-Sewer	212,655	425,929	0	0
<i>Operating Transfers In Totals</i>		212,655	425,929	0	0
Fund 6160 - O.M.&R.-Sewer (12.5%) Totals		212,655	425,929	0	0



2026 Budget - Revenue Estimates

Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 7010 - Garage					
<i>Charges For Services</i>					
4200.1201	Petroleum Sold - City	818,916	692,039	659,170	735,000
4200.1202	Labor & Parts Charge	1,333,371	1,462,609	1,873,628	1,564,000
4200.1204	Petroleum Sold - Lor Sch	113,553	72,357	0	0
<i>Charges For Services Totals</i>		2,265,840	2,227,004	2,532,799	2,299,000
<i>Miscellaneous Revenues</i>					
4700.1100	Insurance Settlement	20,397	0	0	0
<i>Miscellaneous Revenues Totals</i>		20,397	0	0	0
<i>Other Financing Sources</i>					
4700.1072	Sale Of Equipment	0	575	0	0
4950.1000	Refunds	16,223	827	14,126	0
4950.1304	Reimbursements	0	300	2,038	0
<i>Other Financing Sources Totals</i>		16,223	1,702	16,164	0
Fund 7010 - Garage Totals		2,302,460	2,228,706	2,548,963	2,299,000
Fund 7020 - Hospitalization					
<i>Municipal Income Tax</i>					
4020.1011	Employer Contributions	8,873,886	9,750,367	10,534,141	10,500,000
<i>Municipal Income Tax Totals</i>		8,873,886	9,750,367	10,534,141	10,500,000
<i>Miscellaneous Revenues</i>					
4700.1085	Miscellaneous	0	0	888	0
4700.1800	Cobra Payments	60,440	22,149	23,927	25,000
4700.1900	Employee Payments	1,098,548	1,240,684	1,252,090	1,250,000
<i>Miscellaneous Revenues Totals</i>		1,158,989	1,262,833	1,276,906	1,275,000
Fund 7020 - Hospitalization Totals		10,032,875	11,013,200	11,811,047	11,775,000
Fund 8160 - Allotment Improvement					
<i>Fees, Licenses, Permits</i>					
4500.1200	Inspection Fees	26,010	40,983	6,000	10,000
<i>Fees, Licenses, Permits Totals</i>		26,010	40,983	6,000	10,000
Fund 8160 - Allotment Improvement Totals		26,010	40,983	6,000	10,000
Fund 8170 - Lorain Cnty Sewr User Fee					
<i>Miscellaneous Revenues</i>					
4700.1700	Custodial Receipts	506	120	120	0
4700.1701	County Fee Collection	75,106	299,189	138,033	150,000
<i>Miscellaneous Revenues Totals</i>		75,612	299,309	138,153	150,000
Fund 8170 - Lorain Cnty Sewr User Fee Totals		75,612	299,309	138,153	150,000



2026 Budget - Revenue Estimates

Account	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Fund 8200 - Waste Collection					
	<i>Miscellaneous Revenues</i>				
4700.1700	Custodial Receipts	5,259,640	5,355,309	5,621,304	5,600,000
	<i>Miscellaneous Revenues Totals</i>	5,259,640	5,355,309	5,621,304	5,600,000
Fund 8200 - Waste Collection Totals		5,259,640	5,355,309	5,621,304	5,600,000
Fund 8570 - Deposits Held					
	<i>Fees, Licenses, Permits</i>				
4500.0062	Foreclosed Property Refundable Bond	180,500	220,391	258,530	220,000
	<i>Fees, Licenses, Permits Totals</i>	180,500	220,391	258,530	220,000
	<i>Miscellaneous Revenues</i>				
4700.1700	Custodial Receipts	328,094	132,488	293,216	150,000
4700.4204	3% Assessment-Commercial	6,432	10,442	8,191	8,000
4700.4206	1% Assessment-Residential	6,704	6,080	4,998	6,000
	<i>Miscellaneous Revenues Totals</i>	341,231	149,010	306,405	164,000
Fund 8570 - Deposits Held Totals		521,731	369,401	564,935	384,000
Net Grand Totals		141,612,471	156,502,660	145,287,462	135,251,731