

ORDINANCE NO. 25-211

INTRODUCED BY: Mr. Zuber

AN ORDINANCE AMENDING ORDINANCE NO. 25-19R2, APPROPRIATIONS FOR FISCAL YEAR 2025, AND DECLARING EMERGENCY.

WHEREAS, certain funds within the amount appropriated in Ordinance No. 25-19R2 do not meet the estimated operational expenses.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE  
CITY OF AVON LAKE, STATE OF OHIO:

Section No. 1: That, to provide for the anticipated expenses of the City for fiscal year 2025, commencing on January 1, 2025, the appropriations detailed in Exhibit A are hereby authorized and approved as of that effective date, and Ordinance No. 25-19R2 is hereby amended accordingly.

Section No. 2: That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and any of its committees, which resulted in such formal actions, were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section No. 3: That this Ordinance is hereby declared to be an emergency measure, the emergency being the necessity of establishing a provision of funds for the expenditures of fiscal year 2025, in order to maintain the efficient operation of the City and to preserve the health, safety, and welfare of the citizens of Avon Lake. Therefore, this Ordinance shall take effect and be in full force immediately upon its passage and approval by the Mayor.

PASSED: 12/15/2025

/s/ Jennifer J. Fenderbosch  
Council President

POSTED: 12/19/2025

APPROVED: 12/16/2025

ATTEST: /s/ Valerie E. Rosmarin  
Clerk of Council

/s/ Mark A. Spaatzel  
Mayor



# EXHIBIT A ALL FUNDS

DECEMBER 15, 2025

				Adopted	Budget	Amended
Account Classification				Budget	Amendments	Budget
Fund <b>101 - General Fund</b> - Police 010						
EXPENSE						
Salaries & Wages & Benefits				5,520,437.00	.00	5,520,437.00
Operating Expenses				479,238.00	4,790.00	484,028.00
Capital Expenses				4,168.00	3,975.00	8,143.00
Transfers				193,000.00	.00	193,000.00
EXPENSE TOTALS				\$6,196,843.00	\$8,765.00	\$6,205,608.00
Fund <b>101 - General Fund</b> - Fire 031						
EXPENSE						
Salaries & Wages & Benefits				4,044,082.00	16,925.00	4,061,007.00
Operating Expenses				258,858.00	(12,222.00)	246,636.00
EXPENSE TOTALS				\$4,302,940.00	\$4,703.00	\$4,307,643.00
Fund <b>101 - General Fund</b> - Engineering 050						
EXPENSE						
Salaries & Wages & Benefits				546,991.00	.00	546,991.00
Operating Expenses				436,947.00	.00	436,947.00
EXPENSE TOTALS				\$983,938.00	\$0.00	\$983,938.00
Fund <b>101 - General Fund</b> - Public Works 054						
EXPENSE						
Salaries & Wages & Benefits				3,902,803.00	.00	3,902,803.00
Operating Expenses				1,574,980.00	2,507.00	1,577,487.00
Capital Expenses				1,400.00	.00	1,400.00
EXPENSE TOTALS				\$5,479,183.00	\$2,507.00	\$5,481,690.00
Fund <b>101 - General Fund</b> - Building 060						
EXPENSE						
Salaries & Wages & Benefits				621,682.00	.00	621,682.00
Operating Expenses				41,185.00	.00	41,185.00
Capital Expenses				5,000.00	.00	5,000.00
EXPENSE TOTALS				\$667,867.00	\$0.00	\$667,867.00
Fund <b>101 - General Fund</b> - Environmental Affairs 070						
EXPENSE						
Salaries & Wages & Benefits				.00	.00	.00
Operating Expenses				.00	5,250.00	5,250.00
EXPENSE TOTALS				\$0.00	\$5,250.00	\$5,250.00
Fund <b>101 - General Fund</b> - Mayor 100						
EXPENSE						
Salaries & Wages & Benefits				374,322.00	6,187.00	380,509.00
Operating Expenses				13,551.00	(1,187.00)	12,364.00
EXPENSE TOTALS				\$387,873.00	\$5,000.00	\$392,873.00
Fund <b>101 - General Fund</b> - Human Resources 101						
EXPENSE						



# EXHIBIT A ALL FUNDS

DECEMBER 15, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Salaries & Wages & Benefits	185,145.00	3,398.00	188,543.00
Operating Expenses	85,172.00	26,602.00	111,774.00
EXPENSE TOTALS	\$270,317.00	\$30,000.00	\$300,317.00
Fund 101 - General Fund - Community Development 103			
EXPENSE			
Salaries & Wages & Benefits	542,167.00	.00	542,167.00
Operating Expenses	209,055.00	134,158.00	343,213.00
EXPENSE TOTALS	\$751,222.00	\$134,158.00	\$885,380.00
Fund 101 - General Fund - Finance 110			
EXPENSE			
Salaries & Wages & Benefits	532,072.00	.00	532,072.00
Operating Expenses	379,302.00	90,000.00	469,302.00
EXPENSE TOTALS	\$911,374.00	\$90,000.00	\$1,001,374.00
Fund 101 - General Fund - General Government 120			
EXPENSE			
Operating Expenses	929,500.00	(3,909.00)	925,591.00
Transfers	2,077,740.00	(734,589.58)	1,343,150.42
EXPENSE TOTALS	\$3,007,240.00	(\$738,498.58)	\$2,268,741.42
Fund 101 - General Fund - Law Director 130			
EXPENSE			
Salaries & Wages & Benefits	218,625.00	1,168.00	219,793.00
Operating Expenses	121,479.00	27,741.00	149,220.00
Capital Expenses	.00	.00	.00
EXPENSE TOTALS	\$340,104.00	\$28,909.00	\$369,013.00
Fund 101 - General Fund - Council 140			
EXPENSE			
Salaries & Wages & Benefits	324,358.00	.00	324,358.00
Operating Expenses	45,508.00	.00	45,508.00
Capital Expenses	7,500.00	.00	7,500.00
EXPENSE TOTALS	\$377,366.00	\$0.00	\$377,366.00
Fund 101 - General Fund - Court			
EXPENSE			
Salaries & Wages & Benefits	709,350.00	(15,000.00)	694,350.00
Operating Expenses	105,315.00	15,302.00	120,617.00
Capital Expenses	6,080.00	.00	6,080.00
EXPENSE TOTALS	\$820,745.00	\$302.00	\$821,047.00
Fund 101 - General Fund - Civil Service 160			
EXPENSE			
Salaries & Wages & Benefits	9,128.00	68.00	9,196.00
Operating Expenses	44,135.00	(68.00)	44,067.00
EXPENSE TOTALS	\$53,263.00	\$0.00	\$53,263.00



# EXHIBIT A ALL FUNDS

DECEMBER 15, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Fund 101 - General Fund Totals	\$24,550,275.00	(\$428,904.58)	\$24,121,370.42
Fund 202 - Streets CMR			
EXPENSE			
Salaries & Wages & Benefits	996,652.00	50,000.00	1,046,652.00
Operating Expenses	866,533.00	(118,118.81)	748,414.19
Capital Expenses	600,000.00	(20,000.00)	580,000.00
EXPENSE TOTALS	\$2,463,185.00	(\$88,118.81)	\$2,375,066.19
Fund 202 - Streets CMR Totals	\$2,463,185.00	(\$88,118.81)	\$2,375,066.19
Fund 203 - State Highway Fund			
EXPENSE			
Operating Expenses	100,000.00	.00	100,000.00
Capital Expenses	.00	133,223.95	133,223.95
EXPENSE TOTALS	\$100,000.00	\$133,223.95	\$233,223.95
Fund 203 - State Highway Fund Totals	\$100,000.00	\$133,223.95	\$233,223.95
Fund 204 - Income Tax Transfer			
EXPENSE			
Transfers	19,097,540.00	(830,000.00)	18,267,540.00
EXPENSE TOTALS	\$19,097,540.00	(\$830,000.00)	\$18,267,540.00
Fund 204 - Income Tax Transfer Totals	\$19,097,540.00	(\$830,000.00)	\$18,267,540.00
Fund 205 - Improvement Fund			
EXPENSE			
Operating Expenses	.00	42,500.00	42,500.00
Capital Expenses	.00	.00	.00
Transfers	1,675,000.00	.00	1,675,000.00
EXPENSE TOTALS	\$1,675,000.00	\$42,500.00	\$1,717,500.00
Fund 205 - Improvement Fund Totals	\$1,675,000.00	\$42,500.00	\$1,717,500.00
Fund 206 - Paramedic Fund			
EXPENSE			
Salaries & Wages & Benefits	2,015,628.00	18,000.00	2,033,628.00
Operating Expenses	216,082.00	7,500.00	223,582.00
Debt Expenses	.00	.00	.00
Capital Expenses	469,000.00	(25,500.00)	443,500.00
Transfers	.00	132.81	132.81
EXPENSE TOTALS	\$2,700,710.00	\$132.81	\$2,700,842.81
Fund 206 - Paramedic Fund Totals	\$2,700,710.00	\$132.81	\$2,700,842.81
Fund 207 - Income Tax Capital Improvement			
EXPENSE			
Operating Expenses	.00	195,350.00	195,350.00
Capital Expenses	5,595,158.00	4,156,340.13	9,751,498.13
Transfers	.00	5,491.87	5,491.87
EXPENSE TOTALS	\$5,595,158.00	\$4,357,182.00	\$9,952,340.00



# EXHIBIT A ALL FUNDS

DECEMBER 15, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Fund 207 - Income Tax Capital Improvement Totals	\$5,595,158.00	\$4,357,182.00	\$9,952,340.00
Fund 208 - Office On Aging			
EXPENSE			
Operating Expenses	50,000.00	17,000.00	67,000.00
EXPENSE TOTALS	\$50,000.00	\$17,000.00	\$67,000.00
Fund 208 - Office On Aging Totals	\$50,000.00	\$17,000.00	\$67,000.00
Fund 209 - Dial A Bus Fund			
EXPENSE			
Salaries & Wages & Benefits	40,834.00	.00	40,834.00
Operating Expenses	6,371.00	.00	6,371.00
EXPENSE TOTALS	\$47,205.00	\$0.00	\$47,205.00
Fund 209 - Dial A Bus Fund Totals	\$47,205.00	\$0.00	\$47,205.00
Fund 210 - Communication Technology			
EXPENSE			
Salaries & Wages & Benefits	367,170.00	.00	367,170.00
Operating Expenses	705,308.00	20,000.00	725,308.00
Capital Expenses	11,500.00	.00	11,500.00
Transfers	.00	27.90	27.90
EXPENSE TOTALS	\$1,083,978.00	\$20,027.90	\$1,104,005.90
Fund 210 - Communication Technology Totals	\$1,083,978.00	\$20,027.90	\$1,104,005.90
Fund 212 - Law Enforcement Trust Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 212 - Law Enforcement Trust Fund Totals	\$0.00	\$0.00	\$0.00
Fund 213 - Law Enforcement Education			
EXPENSE			
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 213 - Law Enforcement Education Totals	\$0.00	\$0.00	\$0.00
Fund 214 - Court IDAT Treatment Fund			
EXPENSE			
Operating Expenses	500.00	.00	500.00
EXPENSE TOTALS	\$500.00	\$0.00	\$500.00
Fund 214 - Court IDAT Treatment Fund Totals	\$500.00	\$0.00	\$500.00
Fund 215 - Municipal Court Computer Fund			
EXPENSE			
Operating Expenses	68,400.00	15,474.35	83,874.35
EXPENSE TOTALS	\$68,400.00	\$15,474.35	\$83,874.35
Fund 215 - Municipal Court Computer Fund Totals	\$68,400.00	\$15,474.35	\$83,874.35
Fund 216 - COPS Fast Fund			
EXPENSE			



# EXHIBIT A ALL FUNDS

DECEMBER 15, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Salaries & Wages & Benefits	386,997.00	.00	386,997.00
EXPENSE TOTALS	\$386,997.00	\$0.00	\$386,997.00
Fund 216 - COPS Fast Fund Totals	\$386,997.00	\$0.00	\$386,997.00
Fund 217 - Local Coronavirus Relief Fund			
EXPENSE			
Salaries & Wages & Benefits	.00	.00	.00
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 217 - Local Coronavirus Relief Fund Totals	\$0.00	\$0.00	\$0.00
Fund 218 - American Rescue Plan Act Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
Capital Expenses	.00	5,000.00	5,000.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$5,000.00	\$5,000.00
Fund 218 - American Rescue Plan Act Fund Totals	\$0.00	\$5,000.00	\$5,000.00
Fund 219 - Opioid Settlement Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 219 - Opioid Settlement Fund Totals	\$0.00	\$0.00	\$0.00
Fund 224 - AL Public Arts Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 224 - AL Public Arts Fund Totals	\$0.00	\$0.00	\$0.00
Fund 226 - Economic Development Fund			
EXPENSE			
Operating Expenses	.00	460,175.00	460,175.00
Capital Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$460,175.00	\$460,175.00
Fund 226 - Economic Development Fund Totals	\$0.00	\$460,175.00	\$460,175.00
Fund 227 - Safety Services Communications			
EXPENSE			
Capital Expenses	.00	.00	.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 227 - Safety Services Communications Totals	\$0.00	\$0.00	\$0.00
Fund 230 - Board of Building Standards			
EXPENSE			
Operating Expenses	8,000.00	.00	8,000.00
EXPENSE TOTALS	\$8,000.00	\$0.00	\$8,000.00



# EXHIBIT A ALL FUNDS

DECEMBER 15, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Fund 230 - Board of Building Standards Totals	\$8,000.00	\$0.00	\$8,000.00
Fund 231 - Employee Sick Time Buy Back Fund			
EXPENSE			
Salaries & Wages & Benefits	.00	.00	.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 231 - Employee Sick Time Buy Back Fund Totals	\$0.00	\$0.00	\$0.00
Fund 232 - Street Tree Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 232 - Street Tree Fund Totals	\$0.00	\$0.00	\$0.00
Fund 235 - Consulting Professional Training			
EXPENSE			
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 235 - Consulting Professional Training Totals	\$0.00	\$0.00	\$0.00
Fund 236 - ALMunicipal Court Security Fund			
EXPENSE			
Salaries & Wages & Benefits	83,138.00	.00	83,138.00
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$83,138.00	\$0.00	\$83,138.00
Fund 236 - ALMunicipal Court Security Fund Totals	\$83,138.00	\$0.00	\$83,138.00
Fund 237 - Court IDIAM Monitoring Fund			
EXPENSE			
Operating Expenses	6,000.00	12,000.00	18,000.00
Transfers	.00	397.00	397.00
EXPENSE TOTALS	\$6,000.00	\$12,397.00	\$18,397.00
Fund 237 - Court IDIAM Monitoring Fund Totals	\$6,000.00	\$12,397.00	\$18,397.00
Fund 238 - Court Probation Services Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 238 - Court Probation Services Fund Totals	\$0.00	\$0.00	\$0.00
Fund 239 - Court Special Projects Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
Capital Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 239 - Court Special Projects Fund Totals	\$0.00	\$0.00	\$0.00
Fund 240 - Recreation Fund			
EXPENSE			



# EXHIBIT A

## ALL FUNDS

DECEMBER 15, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Salaries & Wages & Benefits	1,061,909.00	43,495.00	1,105,404.00
Operating Expenses	798,226.00	(43,495.00)	754,731.00
Capital Expenses	.00	.00	.00
Transfers	.00	6,686.66	6,686.66
<b>EXPENSE TOTALS</b>	<b>\$1,860,135.00</b>	<b>\$6,686.66</b>	<b>\$1,866,821.66</b>
Fund 240 - Recreation Fund Totals	\$1,860,135.00	\$6,686.66	\$1,866,821.66
Fund 241 - Legal Research & Court Computer			
EXPENSE			
Operating Expenses	.00	.00	.00
Capital Expenses	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund 241 - Legal Research & Court Computer Totals	\$0.00	\$0.00	\$0.00
Fund 301 - General Bond Retirement			
EXPENSE			
Operating Expenses	5,000.00	50,150.00	55,150.00
Debt Expenses	2,696,386.00	(78,580.72)	2,617,805.28
Transfers	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$2,701,386.00</b>	<b>(\$28,430.72)</b>	<b>\$2,672,955.28</b>
Fund 301 - General Bond Retirement Totals	\$2,701,386.00	(\$28,430.72)	\$2,672,955.28
Fund 302 - GO Bond Retirement (Voted)			
EXPENSE			
Operating Expenses	4,500.00	108.00	4,608.00
Debt Expenses	329,000.00	3,350.00	332,350.00
<b>EXPENSE TOTALS</b>	<b>\$333,500.00</b>	<b>\$3,458.00</b>	<b>\$336,958.00</b>
Fund 302 - GO Bond Retirement (Voted) Totals	\$333,500.00	\$3,458.00	\$336,958.00
Fund 446 - ALPS Playground Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
Capital Expenses	2,112,394.00	5,936.75	2,118,330.75
Transfers	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$2,112,394.00</b>	<b>\$5,936.75</b>	<b>\$2,118,330.75</b>
Fund 446 - ALPS Playground Fund Totals	\$2,112,394.00	\$5,936.75	\$2,118,330.75
Fund 501 - Special Assessment Bond Retire			
EXPENSE			
Operating Expenses	.00	.00	.00
Debt Expenses	23,700.00	79,457.60	103,157.60
<b>EXPENSE TOTALS</b>	<b>\$23,700.00</b>	<b>\$79,457.60</b>	<b>\$103,157.60</b>
Fund 501 - Special Assessment Bond Retire Totals	\$23,700.00	\$79,457.60	\$103,157.60
Fund 520 - SA Walker Road/Lear Rd East			
EXPENSE			
Operating Expenses	500.00	.00	500.00
Debt Expenses	.00	.00	.00





# EXHIBIT A

## ALL FUNDS

DECEMBER 15, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
EXPENSE TOTALS	\$500.00	\$0.00	\$500.00
Fund 520 - SA Walker Road/Lear Rd East Totals	\$500.00	\$0.00	\$500.00
Fund 521 - SA Lear Rd/Walker Rd South			
EXPENSE			
Operating Expenses	1,100.00	.00	1,100.00
Debt Expenses	.00	.00	.00
EXPENSE TOTALS	\$1,100.00	\$0.00	\$1,100.00
Fund 521 - SA Lear Rd/Walker Rd South Totals	\$1,100.00	\$0.00	\$1,100.00
Fund 522 - SA Titus Pitts Hill Ditch			
EXPENSE			
Operating Expenses	.00	1,111,937.73	1,111,937.73
Transfers	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$1,111,937.73	\$1,111,937.73
Fund 522 - SA Titus Pitts Hill Ditch Totals	\$0.00	\$1,111,937.73	\$1,111,937.73
Fund 525 - Sidewalk Improvement Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
Capital Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 525 - Sidewalk Improvement Fund Totals	\$0.00	\$0.00	\$0.00
Fund 527 - Cove Avenue Improvements			
EXPENSE			
Operating Expenses	500.00	.00	500.00
Transfers	.00	68,135.76	68,135.76
EXPENSE TOTALS	\$500.00	\$68,135.76	\$68,635.76
Fund 527 - Cove Avenue Improvements Totals	\$500.00	\$68,135.76	\$68,635.76
Fund 601 - Police Pension Fund			
EXPENSE			
Salaries & Wages & Benefits	353,555.00	97,291.00	450,846.00
Operating Expenses	5,500.00	1,800.00	7,300.00
EXPENSE TOTALS	\$359,055.00	\$99,091.00	\$458,146.00
Fund 601 - Police Pension Fund Totals	\$359,055.00	\$99,091.00	\$458,146.00
Fund 602 - Fire Pension Fund			
EXPENSE			
Salaries & Wages & Benefits	353,555.00	97,291.00	450,846.00
Operating Expenses	5,500.00	1,800.00	7,300.00
EXPENSE TOTALS	\$359,055.00	\$99,091.00	\$458,146.00
Fund 602 - Fire Pension Fund Totals	\$359,055.00	\$99,091.00	\$458,146.00
Fund 603 - Recreation Trust			
EXPENSE			
Operating Expenses	.00	.00	.00
Capital Expenses	.00	.00	.00



# EXHIBIT A

## ALL FUNDS

DECEMBER 15, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 603 - Recreation Trust Totals	\$0.00	\$0.00	\$0.00
Fund 611 - Deposit Trust			
EXPENSE			
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 611 - Deposit Trust Totals	\$0.00	\$0.00	\$0.00
Fund 612 - Unclaimed Funds			
EXPENSE			
Operating Expenses	500.00	1,500.00	2,000.00
Transfers	.00	94,000.52	94,000.52
EXPENSE TOTALS	\$500.00	\$95,500.52	\$96,000.52
Fund 612 - Unclaimed Funds Totals	\$500.00	\$95,500.52	\$96,000.52
Fund 701 - Water Fund			
EXPENSE			
Salaries & Wages & Benefits	2,130,478.00	.00	2,130,478.00
Operating Expenses	3,245,701.00	465,862.69	3,711,563.69
Capital Expenses	40,000.00	21,000.00	61,000.00
Transfers	3,306,635.00	3,455.99	3,310,090.99
EXPENSE TOTALS	\$8,722,814.00	\$490,318.68	\$9,213,132.68
Fund 701 - Water Fund Totals	\$8,722,814.00	\$490,318.68	\$9,213,132.68
Fund 702 - West Ridge Interconnect			
EXPENSE			
Operating Expenses	14,500.00	.00	14,500.00
Debt Expenses	94,839.00	(47,419.26)	47,419.74
Transfers	.00	.00	.00
EXPENSE TOTALS	\$109,339.00	(\$47,419.26)	\$61,919.74
Fund 702 - West Ridge Interconnect Totals	\$109,339.00	(\$47,419.26)	\$61,919.74
Fund 703 - ELT1 Fund			
EXPENSE			
Operating Expenses	2,984,709.00	60,000.00	3,044,709.00
Capital Expenses	50,000.00	.00	50,000.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$3,034,709.00	\$60,000.00	\$3,094,709.00
Fund 703 - ELT1 Fund Totals	\$3,034,709.00	\$60,000.00	\$3,094,709.00
Fund 704 - Waterworks Construction Fund			
EXPENSE			
Debt Expenses	.00	.00	.00
Capital Expenses	17,300,000.00	2,500,000.00	19,800,000.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$17,300,000.00	\$2,500,000.00	\$19,800,000.00
Fund 704 - Waterworks Construction Fund Totals	\$17,300,000.00	\$2,500,000.00	\$19,800,000.00



# EXHIBIT A ALL FUNDS

DECEMBER 15, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
<b>Fund 705 - Water Surplus Fund</b>			
EXPENSE			
Capital Expenses	.00	.00	.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 705 - Water Surplus Fund Totals	\$0.00	\$0.00	\$0.00
<b>Fund 706 - Water Debt Service</b>			
EXPENSE			
Operating Expenses	500.00	.00	500.00
Debt Expenses	3,156,650.00	47,419.26	3,204,069.26
Transfers	.00	.00	.00
EXPENSE TOTALS	\$3,157,150.00	\$47,419.26	\$3,204,569.26
Fund 706 - Water Debt Service Totals	\$3,157,150.00	\$47,419.26	\$3,204,569.26
<b>Fund 707 - Water Debt Service Reserve Fund</b>			
EXPENSE			
Transfers	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 707 - Water Debt Service Reserve Fund Totals	\$0.00	\$0.00	\$0.00
<b>Fund 710 - Water Impact Fee</b>			
EXPENSE			
Transfers	750,000.00	.00	750,000.00
EXPENSE TOTALS	\$750,000.00	\$0.00	\$750,000.00
Fund 710 - Water Impact Fee Totals	\$750,000.00	\$0.00	\$750,000.00
<b>Fund 721 - WasteWater Fund</b>			
EXPENSE			
Salaries & Wages & Benefits	1,661,641.00	300,000.00	1,961,641.00
Operating Expenses	1,932,584.00	395,000.00	2,327,584.00
Capital Expenses	150,000.00	.00	150,000.00
Transfers	1,629,700.00	1,261.81	1,630,961.81
EXPENSE TOTALS	\$5,373,925.00	\$696,261.81	\$6,070,186.81
Fund 721 - WasteWater Fund Totals	\$5,373,925.00	\$696,261.81	\$6,070,186.81
<b>Fund 722 - Sewer Collection Fund</b>			
EXPENSE			
Salaries & Wages & Benefits	1,678,012.00	(100,000.00)	1,578,012.00
Operating Expenses	763,716.00	8,094.33	771,810.33
Capital Expenses	2,059,500.00	.00	2,059,500.00
Transfers	1,614,635.00	.00	1,614,635.00
EXPENSE TOTALS	\$6,115,863.00	(\$91,905.67)	\$6,023,957.33
Fund 722 - Sewer Collection Fund Totals	\$6,115,863.00	(\$91,905.67)	\$6,023,957.33
<b>Fund 723 - Water Distribution Fund</b>			
EXPENSE			
Salaries & Wages & Benefits	1,699,361.00	(200,000.00)	1,499,361.00



# EXHIBIT A

## ALL FUNDS

DECEMBER 15, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Operating Expenses	1,854,899.00	1,862.33	1,856,761.33
Capital Expenses	2,154,600.00	.00	2,154,600.00
Transfers	968,201.00	.00	968,201.00
<b>EXPENSE TOTALS</b>	<b>\$6,677,061.00</b>	<b>(\$198,137.67)</b>	<b>\$6,478,923.33</b>
Fund 723 - Water Distribution Fund Totals	\$6,677,061.00	(\$198,137.67)	\$6,478,923.33
Fund 724 - WasteWater Construction Fund			
<b>EXPENSE</b>			
Operating Expenses	.00	.00	.00
Capital Expenses	350,000.00	.00	350,000.00
Transfers	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$350,000.00</b>	<b>\$0.00</b>	<b>\$350,000.00</b>
Fund 724 - WasteWater Construction Fund Totals	\$350,000.00	\$0.00	\$350,000.00
Fund 725 - Trunk Wastewater Fund			
<b>EXPENSE</b>			
Operating Expenses	.00	.00	.00
Debt Expenses	.00	.00	.00
Transfers	29,585.00	.00	29,585.00
<b>EXPENSE TOTALS</b>	<b>\$29,585.00</b>	<b>\$0.00</b>	<b>\$29,585.00</b>
Fund 725 - Trunk Wastewater Fund Totals	\$29,585.00	\$0.00	\$29,585.00
Fund 727 - WasteWater Debt Service Fund			
<b>EXPENSE</b>			
Operating Expenses	500.00	.00	500.00
Debt Expenses	4,792,460.00	444.32	4,792,904.32
Transfers	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$4,792,960.00</b>	<b>\$444.32</b>	<b>\$4,793,404.32</b>
Fund 727 - WasteWater Debt Service Fund Totals	\$4,792,960.00	\$444.32	\$4,793,404.32
Fund 728 - WasteWater Repl Reserve Fund			
<b>EXPENSE</b>			
Transfers	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund 728 - WasteWater Repl Reserve Fund Totals	\$0.00	\$0.00	\$0.00
Fund 749 - LORCO Custodial Account Fund			
<b>EXPENSE</b>			
Salaries & Wages & Benefits	.00	.00	.00
Operating Expenses	592,500.00	.00	592,500.00
Debt Expenses	16,210.00	.00	16,210.00
Capital Expenses	25,000.00	.00	25,000.00
Transfers	1,791,209.00	.00	1,791,209.00
<b>EXPENSE TOTALS</b>	<b>\$2,424,919.00</b>	<b>\$0.00</b>	<b>\$2,424,919.00</b>
Fund 749 - LORCO Custodial Account Fund Totals	\$2,424,919.00	\$0.00	\$2,424,919.00
Fund 761 - WWC Eastern Trans Line 2 Fund			
<b>EXPENSE</b>			



# EXHIBIT A ALL FUNDS

DECEMBER 15, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Capital Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 761 - WWC Eastern Trans Line 2 Fund Totals	\$0.00	\$0.00	\$0.00
Fund 762 - ELT2 Fund			
EXPENSE			
Operating Expenses	6,131,400.00	1,300,000.00	7,431,400.00
Capital Expenses	200,000.00	.00	200,000.00
Transfers	111,355.00	.00	111,355.00
EXPENSE TOTALS	\$6,442,755.00	\$1,300,000.00	\$7,742,755.00
Fund 762 - ELT2 Fund Totals	\$6,442,755.00	\$1,300,000.00	\$7,742,755.00
Fund 765 - Lateral Loan Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
Debt Expenses	.00	.00	.00
Transfers	118,165.00	3,500.00	121,665.00
EXPENSE TOTALS	\$118,165.00	\$3,500.00	\$121,665.00
Fund 765 - Lateral Loan Fund Totals	\$118,165.00	\$3,500.00	\$121,665.00
Fund 801 - Court Transfer Fund			
EXPENSE			
Operating Expenses	6,000.00	.00	6,000.00
EXPENSE TOTALS	\$6,000.00	\$0.00	\$6,000.00
Fund 801 - Court Transfer Fund Totals	\$6,000.00	\$0.00	\$6,000.00
Grand Totals	\$131,073,156.00	\$10,017,435.39	\$141,090,591.39