



FINANCE COMMITTEE MEETING

Thursday, November 6, 2025 at 6:30 PM

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<https://northwoodoh.portal.civicclerk.com/>

Members of Finance Committee

Louis Fahrbach, Chair
Pat Huntermark
Mark Stoner
Ken Yant, Finance Director
Kevin Laughlin, City Administrator

CALL TO ORDER:

ROLL CALL:

APPROVAL OF MINUTES:

- August 21, 2025 Meeting Minutes

TOPICS/ISSUES:

1) ORDINANCE 2025-42 AN ORDINANCE ESTABLISHING AND ADOPTING A GENERAL FUND RESERVE POLICY, AND DECLARING AN EMERGENCY.

2) REVIEW OF 2026 BUDGET

NEW BUSINESS:

OLD BUSINESS:

ADJOURNMENT:

August 21, 2025

City of Northwood Finance Committee Meeting Minutes

CALL TO ORDER

The meeting of the Northwood Finance Committee was called to order by Chairman Fahrbach at 06:30 PM on August 21, 2025 in the Council Chambers and via Live Stream.

ROLL CALL

The roll was called by Council Clerk Popovitch and those in attendance were as follows: Louis Fahrbach, Mark Stoner, Pat Huntermark, Finance Director Ken Yant and City Administrator Kevin Laughlin.

APPROVAL OF MINUTES

May 8, 2025 Meeting Minutes

MOTION: Councilor Fahrbach made a motion to **Approve**; seconded by Councilor Stoner. **ROLL CALL:** **Yes:** Councilor Fahrbach, Councilor Stoner, Councilor Huntermark; **No:** None; **Abstain:** None

RESULT: *Passed (3-0)*

TOPICS/ISSUES

Long Term Projections

Finance Director Yant explained estimated revenues for 2026. Current year revenues were \$8.3 million, with projections for 2026 at \$7.6 million, reflecting a potential shortfall of approximately \$700,000 which seems to be the trend. July financial reports showed income tax collections down \$235,000 compared to last year, though \$487,000 above projections, resulting in a net decrease of \$544,000 year-to-date. The committee noted that, based on trends, revenues could end the year around \$700,000 below expectations. Discussion included the allocation of revenue under the 70-20-10 versus 80-20 split. Administration advised that operating costs are not expected to decrease significantly in 2026, indicating that allocating 80% to the general fund may be necessary. The Finance Director also brought up funding for capital replacements, which has not been funded recently, and noted that continued deferral may not be sustainable. Finance Director Yant mentioned the anticipated savings from the transition of dispatch services to Wood County but noted that the benefit may be offset by the 27 payrolls in 2026, versus 26 in 2025. It was also noted that an ordinance is being prepared to utilize dispatcher savings to fund full-time firefighters. The committee discussed projected revenues from new development at the Enclave, which is currently in arrears. Property valuation increases are expected to eventually recoup additional income through property and income taxes. TIF payments from the Enclave are tracking at approximately \$70,000 for the current year. Discussion concluded by reviewing the upcoming 2026 budget process and capital improvement budget submissions. Once finalized, they will be shared with the committee by email prior to the next meeting for review and discussion.

Incorporation of Master Plan

Chairman Fahrbach introduced discussion on the incorporation of the City's Master Plan, emphasizing the importance of determining the overall direction for the plan, identifying priorities for the City's future development, and considering steps for implementation. Chairman Fahrbach turned the discussion over to Glenn for further presentation and input. Glenn provided a detailed update on the ongoing Comprehensive Plan process, noting it began in June of the previous year as an update to the City's 2004 plan. He emphasized that the plan serves as a "dreaming document," aligning the community's aspirations with zoning and the built environment, in accordance with Ohio Revised Code.

The process has included:

- Six steering committee meetings (most recently July 25th).
- Three surveys (community-wide, high school students, and community preferences), plus prior Parks & Recreation surveys since 2019.
- Departmental debriefings, stakeholder outreach, and input from adjacent jurisdictions.

Approximately 613 total survey responses. From this process, 46 action items were developed, clustered into three themes: Community Growth & Revival, Community Services & Infrastructure (9 strategies) and Connected Community (transportation, pedestrian connectivity, links to Oregon and regional assets) (24 strategies) Each action item is assigned a timeframe (short-term: <2 years, medium-term: 3–5 years, long-term: 6–10 years, or ongoing) and linked to responsible parties (Council, Planning Commission, Administration, Mayor, Departments, Schools, and other stakeholders).

Glenn explained that short-term priorities focus on zoning updates, stormwater planning, pedestrian connectivity, and projects already on the City's radar or capital improvement plan. Medium- and long-term priorities include corridor planning, infrastructure upgrades, and regional connectivity projects. The plan is also designed to align projects with funding sources such as TMACOG, state programs, and grant opportunities. A draft of the updated Comprehensive Plan, including new infrastructure maps and planning area breakdowns, is expected for review in October.

August 21, 2025

Northwood Progress Report

Discussion primarily focused on the Wallick Senior Living Project within the Enclave. Council was commended for utilizing available resources to help initiate development in the district. The project, which has received OFA funding approval, is anticipated to close in September and represents an estimated \$30–35 million valuation. Approximately one-third of that valuation will be assessed, generating TIF revenues. It was noted that, once fully built, the project is expected to generate \$225,000–\$253,000 annually in TIF revenue, not including future increases in tax rates. Over a 30-year period, the project is anticipated to generate approximately \$7.5 million in TIF revenues. In addition, the facility is projected to create 30–40 jobs with an estimated payroll of \$2–\$2.5 million, generating further income tax revenue for the City. Glenn emphasized that the success of the project is contingent on the completion of Dalling Road and transfer of a 7.93-acre parcel from the City to the CIC to facilitate development. Related ordinances were before Council for consideration. The developer intends to close on September 16, 2025, with a groundbreaking ceremony to follow shortly thereafter.

Glenn noted that a “Coming Soon” sign for the Wallick Senior Living project has been installed at the Enclave. Work is underway with the Mayor on refinements to public spaces across from Park Avenue, along with a redesign of the site plan for the residential portion to the north. Increased developer interest has prompted further discussion on aligning the City’s vision with potential residential projects. Options for partializing land on the west side of East Plaza were discussed, which could yield 7 lots, with an additional 27 lots possible by extending a stub road from Wise Street. With existing water and sewer availability, these lots could generate revenue and encourage further development.

On August 1, the City submitted an application to TMACOG’s Transportation Alternatives Program (TAP) and Carbon Reduction Program to address the sidewalk connectivity gap on Curtice Road and Lemoyne Road, improving student access to schools. Glenn also reported on the Better Buildings Program. The City has an opportunity to pursue a low-interest loan through the Port Authority to fund roof replacement on the Administration Building and potentially combine it with improvements at the Fire Department. The loan would be structured similarly to the prior lighting project, repaid over a 15-year period. The roof replacement is estimated at **\$117,000**, compared to the previously approved patch estimate of approximately **\$48,000–\$52,000**. The roof carries a 20- to 25-year warranty, making the program financially viable.

Dalling Road Extension

Administration reported that when discussions with Wallick began earlier in the year, the project was originally expected to close in October with construction starting in November. Based on that timeline, the City had planned to include the road project as a capital budget request for next year. However, with the project timeline advancing several months, appropriations will need to be moved forward into the current year to ensure the project can proceed. The City intends to pursue grant opportunities to help offset costs but must first appropriate funds in order to advertise and bid the project. Estimated costs for design and construction total approximately **\$560,650**, with construction costs projected around **\$415,000**, plus contingencies. If Council approves the appropriation, the project will be advertised within the next week, with bidding to follow in approximately 30 days.

NEW BUSINESS

OLD BUSINESS

ADJOURNMENT

06:59 PM

ATTEST: Emily Popovitch
Clerk

APPROVED: Louis Fahrbach
Chair

2025-42

ORDINANCE 2025-42 AN ORDINANCE ESTABLISHING AND ADOPTING A GENERAL FUND RESERVE POLICY, AND DECLARING AN EMERGENCY.

WHEREAS, Ohio Revised Code §5705.13 authorizes the establishment of a reserve balance account in the General Fund to stabilize subdivision budgets against cyclical changes in revenues and expenditures, also known as a Budget Stabilization Fund; and

WHEREAS, the Government Finance Officers Association (GFOA) recommends that municipalities adopt a formal policy on General Fund reserves to maintain adequate levels of fund balance for fiscal stability, to mitigate current and future risks, and to ensure the continuation of essential public services; and

WHEREAS, The City of Northwood seeks to protect its fiscal position from uncertainty, fiscal emergencies, and budget shortfalls through the creation of a General Fund reserve policy; and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTHWOOD, WOOD COUNTY, OHIO THAT:

SECTION 1. Pursuant to Ohio Revised Code §5705.13, there is hereby established within the General Fund of the City a Reserve Fund for the purpose of stabilizing the City’s budget against cyclical changes in revenues and expenditures and ensuring sound fiscal management.

SECTION 2. The Reserve Fund Policy, attached hereto as **Exhibit A** and incorporated herein by reference, is hereby approved and adopted as the official reserve policy of the City of Northwood.

SECTION 3. The City Administrator and Finance Director are authorized and directed to implement and administer the Reserve Fund in accordance with Exhibit A and all applicable provisions of Ohio law.

SECTION 4. It is found and determined that all formal actions of council concerning or relating to the passage of this Ordinance were adopted in an open meeting of the Council, and that all deliberations of this Council and any of its committees, that resulted in such formal actions, were in meetings open to the public in compliance with all legal requirements of the City of Northwood and the State of Ohio.

SECTION 5. This Ordinance is hereby declared an emergency measure necessary for the immediate preservation of the public peace, safety, and welfare of our citizens. This Ordinance shall be in full force and effect immediately after its passage by Council and approval by the Mayor.

Vote to suspend rules: For: ___ Against: ___ Abstain: ___

Vote on emergency clause: For: ___ Against: ___ Abstain: ___

Vote on final adoption: For: ___ Against: ___ Abstain: ___

Adopted this ___ **day of** _____, **2025.** **In Effect:** _____

ATTEST:

Clerk of Council

President of Council

APPROVED AS TO FORM:

APPROVED:

City Attorney

Mayor

CITY OF NORTHWOOD

BUDGET STABILIZATION “RAINY DAY FUND” POLICY

OHIO REVISED CODE RECOMMENDATION

Ohio Revised Code, section 5705.13 allows for the establishment of a reserve balance account in the General Fund to stabilize subdivision budgets against cyclical changes in revenues and expenditures, also known as a budget stabilization fund

PURPOSE OF POLICY

The purpose of this policy is to protect the fiscal position of the City of Northwood from uncertainty, fiscal emergency and budget shortfalls. A formal policy on the City’s General Fund reserve balance shall be established and known as the Budget Stabilization Fund. The policy shall set a targeted amount of liquid reserves, or unrestricted fund balance, to assist with unanticipated circumstances or events resulting in revenue shortfalls or increased necessary expenditures. This policy shall serve to set the amount of unrestricted funds to be held in reserves, the conditions under which those funds can be allocated and guidelines on the replenishment of those funds in the event they are used for an allowable circumstance.

GOVERNMENT BEST PRACTICES AND COMPLIANCE

The Government Finance Officers Association (GFOA) states that governments should maintain adequate levels of fund balance to mitigate current and future risks (revenue shortfalls and/or unanticipated expenditures) and to ensure stable tax rates. GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund for generally accepted accounting principles (GAAP) and budgetary purposes. GFOA recommends that at a **minimum the General Fund balance be no less than two months of regular General Fund operating revenues or expenditures.**

Ohio Revised Code 5705.13 allows the establishment of a reserve balance account in the General Fund to stabilize subdivision budgets against cyclical changes in revenue and expenditures, also know as a Budget Stabilization Fund. The amount of money to be reserved in such a fund in any fiscal year **shall not exceed five percent of the revenue credited in the preceding fiscal year** to the fund in which the account is established.

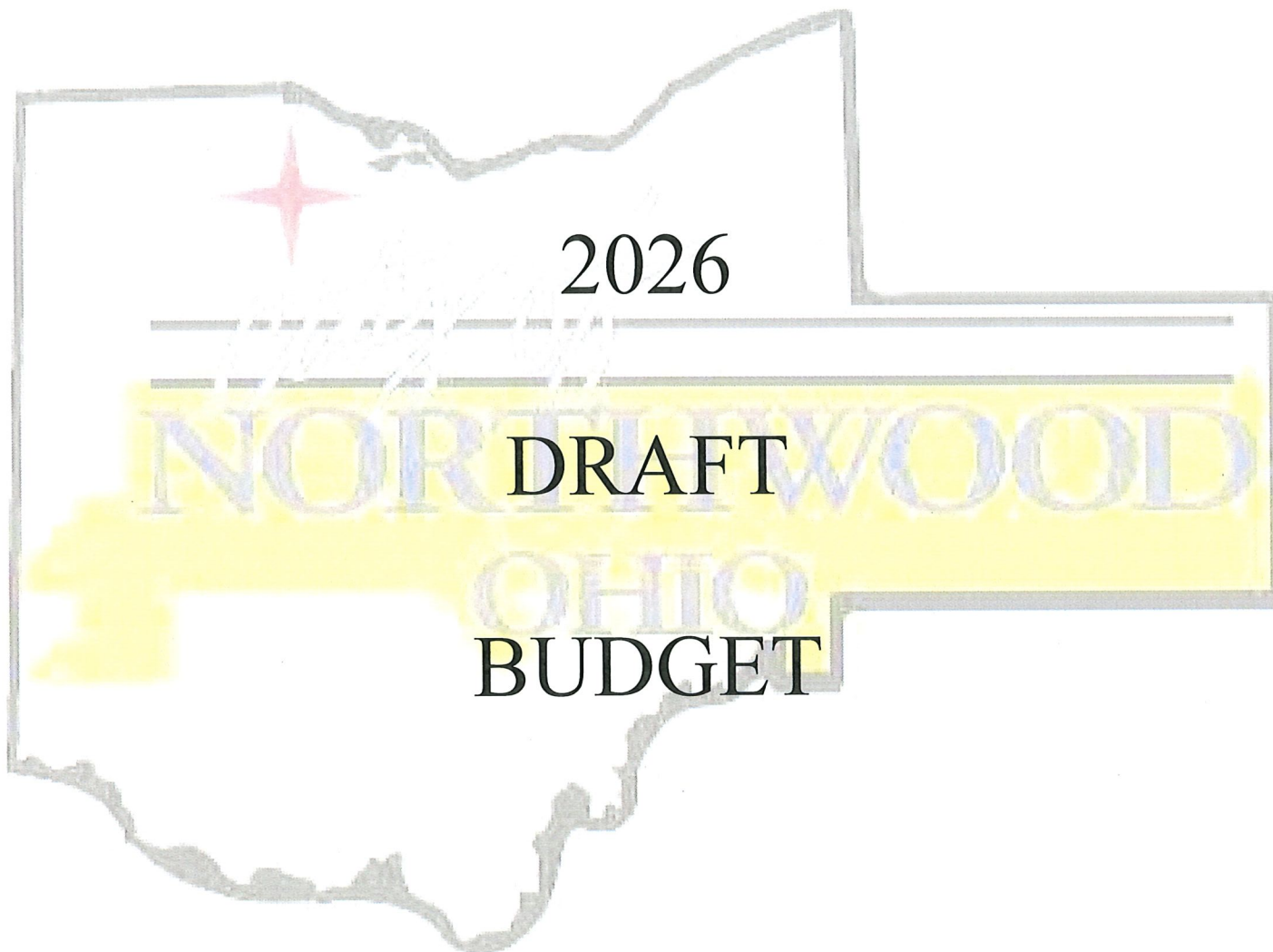
GENERAL FUND RESERVE POLICY

The City of Northwood will maintain a reserve fund balance within the General Fund as a sound fiscal management practice. Although the City will strive to maintain a General Fund reserve balance within GFOA's best practices, the following parameters shall set the guidelines for establishing the General Fund reserve balance amount:

1. Annual review and establishment of reserve: The amount kept in reserve will be assessed each year as part of the budget process and monitored with the Finance Committee. The General Fund reserve will be assessed against this policy. The General Fund reserve will be presented to City Council as part of the budget presentation. The amount will be based on the currently adopted operational General Fund expenses for the fiscal year.
2. Minimum balance: The City will keep a minimum fund balance within the General Fund of between 16% and 50% of currently adopted operational General Fund expenses for the fiscal year.
3. Funding the Reserve: The following shall dictate the methodologies used for addressing shortfalls within the General Fund reserve balance:
 - (a) If the reserve balance within the General Fund falls below a minimum amount as defined by Item 2 (Minimum Balance), the City Administrator and Finance Director shall provide a report and refunding plan and timeline to the Finance Committee and City Council. Such plan for transfer of funds must be authorized by a majority vote of City Council and passage of a transfer of funds ordinance.
 - (b) The report and refunding plan developed by the City Administrator and Finance Director must address:
 - (1) The time period and contingencies for which the unrestricted fund balance Dropped below the minimum fund balance;
 - (2) Describe how the government's expenditure and/or revenue levels will be adjusted to match any new economic realities contributing to the use of fund balance as a financing bridge; and,
 - (3) Describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished.
4. Use of Fund Balance Reserve: Use of the General Fund's unrestricted reserve balance will be presented within City Council's appropriation measures. City Council shall determine the amount of the preceding year's reserve that will be spent, if necessary, when developing the annual budget.
5. General Fund unrestricted reserve balance acceptable uses: Uses of the City's General Fund reserve balance, include the following, in no particular order:
 - (a) Transfer of funds to the Capital Improvement Fund

- (b) Transfer of funds to the Economic Development Fund
 - (c) Retire, or pay down, existing debt
 - (d) One-time expenses deemed necessary for the continued development of the City
 - (e) Funding projects or objectives highlighted by the Mayor and City Council
 - (f) Expenses related to unanticipated, extreme or unforeseen liabilities such as emergencies, natural disasters and economic downturns
 - (g) Providing short-term capital financing in anticipation of future revenues (ie: receipt of debt-service revenues, reimbursable grants)
6. Budget Stabilization Fund uses: City Council must authorize a transfer out of the fund and the transfer must be used for an authorized purpose. Transfers out of this fund may be used on a restricted basis for the following purposes:
- (a) Operating budget shortfalls, which may include replenishing the General Fund's unrestricted reserve balance to prevent a reduction in the level of public services.
 - (b) To fully or partially support a General Fund deficit
 - (c) Other expenses related to unanticipated, extreme or unforeseen liabilities such as emergencies, natural disasters and economic downturns
7. Request for use of these funds that would result in taking the reserve below the minimum balance established in Section 2. (Minimum balance) must be authorized by City Council through a budget appropriation or amendment passed by Ordinance. Authorization of use of these funds below the minimum balance must be accompanied by a refunding plan and timeline which shall be reviewed and approved by both the Finance Committee and City Council described in Section 3 (a) above.

City of
NORTHWOOD
OHIO



Prepared by: Kenneth A. Yant
Date: October 21, 2025

**CITY OF NORTHWOOD
2026 PROPOSED BUDGET**

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CITY OF NORTHWOOD

2026 BUDGET

HIGHLIGHTS

- Income Tax revenue estimated at 7% over 2025 budget estimate

Income Tax Allocation 70% General Fund 20% Capital Imp. 10% Cap Repl

- NCC Community Center Revenue \$148,300/Expense \$396,235
 - Debt Payments
- Bond Payment on \$5,465,000 Enclave infrastructure is \$396,200
(20 years 2023-2042)
- Bond Payment on \$7,300,000 NCC Community Center is \$459,275
(30 years 2023-2052)
 - OWDA Payment on Enclave (demolition of mall) \$177,830
(10 years 2017-1/1/2028)
- Curtice Rd. Ditch Funds Set Aside (2016-2026) \$550,000
(\$50,000 annually)

ASSUMPTIONS MADE

Promoted Police Officer to Sergeant will not be replaced (\$100,000)
Dispatch Contract with Sheriff savings (\$217,824)
Reducing P-T Fire Hours (\$64,000)
Street Dept. retiree will not be replaced (\$90,000)
27 Payrolls in 2026 adds 4% to Payroll Budget + \$145,000
Net (\$327,000)

2026 BUDGET TIMETABLE

9/10/25-9/30/25	Dept. Heads Complete Expenditure Worksheets
10/01/25-10/06/25	Finance Director Balances Budget
10/10/2025	Budget Review with City Administrator
10/23/2025	6:00 PM Rec Board & Rec Director Budget Hearing 6:15 PM Safety Committee & Police/Fire Budget Hearing
11/6/2025	6:00 PM Service Committee & Dir Public Service Hearing 6:15 PM NCC Committee & Rec Director Hearing 6:30 PM Finance Committee Review
11/07/25-11/10/25	Finance Director & Administrator Finalize Budget
11/10/2025	Draft Budget sent to Mayor & Council
11/13/2025	Budget Introduced - Reading #1
12/04/2025	Budget Reading #2
12/11/2025	Budget Reading #3 - Final Passage

FUND BALANCE ANALYSIS

	<u>12/31/25 EST Balance</u>	<u>2026 Revenue</u>	<u>2026 Expense</u>	<u>12/31/26 Est. Balance</u>
110 General Fund	4,864,000	7,694,194	7,694,194	4,864,000
Police			3,012,193	(see below)
Fire			1,612,466	
Dispatch			311,461	
Parks			30,400	
Rec/Baseball/Soccer/NCC			450,855	
Planning/Zoning			174,175	
Right of Way Mowing			26,940	
Nuisance Property Maintenance			2,310	
Tree Commission			24,100	
Economic Development			25,000	
Streets/Brush Pickup transfer			110,000	
Mayor			49,550	
Finance			352,895	
Administrator			181,210	
City Attorney			54,645	
General Admin			519,250	
City Council			70,820	
City Clerk			129,970	
Mayors Court			207,934	
Bldg/Grounds			238,880	
Assessed Lights & Other			109,140	
General Reserve Balance - Dalling West, Wales I-75, Clock Tower			(906,650)	
General Reserve Balance - Dispatch Contract savings for FT Fire			(217,824)	3,739,526
111 Budget Stabilization Fund	4,000,000	-	-	4,000,000
222 Streets	125,910	576,500	642,691	59,719
223 MVLT	5,198	17,000	19,000	3,198
224 State Highway	197,104	40,500	41,470	196,134
230 Northwood Waste	22,283	-	18,580	3,703
235 Drug Fines	368	1,500	1,000	868
236 Special Law Enforcement	200	5,000	200	5,000
237 Enforce & Educate	465	1,000	200	1,265
238 Computer Research	26,570	14,000	14,000	26,570
239 Opiod Crisis Fund	11,269	17,000	12,000	16,269
240 Economic Development	191,529	100,200	100,000	191,729
243 Tree City USA Growth	500	5,000	5,000	500
331 General Obligation Debt	3,324	-	-	3,324
332 Enclave Debt Retirement	8,815	70,000	75,000	3,815
333 Menards Debt	141	202,200	202,200	141
334 Rec Center Debt	17,622	-	-	17,622
355 Brownfield Reserve	720,000	-	-	720,000
401 Capital Improvement	3,066,670	1,829,775	2,407,826	2,488,619
402 Rec/Parks	96,169	2,500	40,800	57,869
403 Fire Station addition	9,699	1,000	-	10,699
405 Rec/Community Center Bldg	297,500	-	297,500	-
408 Capital Replacement	3,180,928	875,000	1,128,171	2,927,757
701 Storm Water Mgmt	470,649	305,000	670,420	105,229
704 KNB	72,618	-	20,000	52,618
705 Civic Events	-	10,000	10,000	-
TOTALS	17,389,531	11,767,369	12,275,778	14,632,174

	GENERAL FUND REVENUES	2026	PROPOSED BUDGET
110.0100.40101	REAL ESTATE TAXES		308,908.00
110.0100.40105	R.E. TAXES - ROLLBACK HOMESTEAD (GRF)		25,000.00
110.0100.40111	PERSONAL PROPERTY TAXES		10,000.00
110.0200.40201	MUNICIPAL INCOME TAXES (70%)		5,250,000.00
110.0300.40301	HOTEL-MOTEL TAXES		16,000.00
110.0400.40401	ESTATE & INHERITANCE TAXES-STATE LEVY		70.00
110.0400.40402	LOCAL GOVT FUND 69-STATE INCOME TAX		26,000.00
110.0400.40403	LOCAL GOVT - COUNTY SALES TAX		207,781.00
110.0400.40408	LIQUOR & BEER PERMITS - STATE LEVY		15,000.00
110.0400.40412	MUNICIPAL INCOME TAX FUND 95 ELECTRIC		650.00
110.0500.40501	POLICE DEPARTMENT GRANTS		73,200.00
110.0500.40503	D.A.R.E. GRANT		1,800.00
110.0500.40506	FIRE DEPARTMENT GRANTS		400,000.00
110.0700.40701	ZONING PERMITS		14,000.00
110.0700.40713	HAULING PERMITS		20,000.00
110.0700.40715	CABLE FRANCHISE FEES		51,000.00
110.0700.40724	FALSE ALARM FEES		2,000.00
110.0700.40730	AMBULANCE FEES		300,000.00
110.0800.40801	INTEREST INCOME		340,000.00
110.0900.40901	31-993 LIGHTING HOMECRAFT 1 & 3		16,000.00
110.0900.40902	31-968 LIGHTING ROCHESTER 2		700.00
110.0900.40903	31-969 LIGHTING - LEMOYNE RD		3,700.00
110.0900.40909	31-970 LIGHTING HERITAGE PARK		6,500.00
110.0900.40917	31-810 ASSESSED WEED MOWING		7,500.00
110.0900.40919	31-971 LIGHTING - RADNOR		8,100.00
110.0900.40920	31-972 LIGHTING - AZTEC		4,700.00
110.0900.40921	31-967 LIGHTING - GREENWAY		5,800.00
110.0900.40922	31-966 LIGHTING - DROUILLARD		750.00
110.0900.40962	31-962 LIGHTING - CEDAR CREEK WOODS		1,175.00
110.0900.40963	31-963 LIGHTING - E WOODVILLE		8,350.00
110.0900.40964	31-964 LIGHTING - W WOODVILLE		6,300.00
110.0900.40965	31-965 LIGHTING - TURNBERRY ESTATES		575.00
110.0900.40966	31-961 LIGHTING - ARBOR DRIVE		7,500.00
110.0900.40967	31-962 LIGHTING - BIRCHWOOD HOLLOW		485.00
110.0900.40918	31-813 ASSESSED NUISANCE ABATEMENT		-
110.1000.41001	MAYORS COURT FINES		75,000.00
110.1000.41002	MAYORS COURT COSTS		42,000.00
110.1000.41003	MAYORS COURT FORFEITURES		70,000.00
110.1000.41005	MAYORS COURT MISC REVENUES		700.00
110.1000.41006	MAYORS COURT PRISONER REIMBURSEMENT		1,500.00
110.1100.41001	NCC MEMBERSHIP FEES		90,500.00
110.1100.41114	NCC PROGRAM FEES		14,000.00
110.1100.41116	NCC SPECIAL EVENTS		8,800.00
110.1100.41101	RENTAL INCOME		35,000.00
110.1100.41002	REIMBURSEMENT FOR SCHOOL RESOURCE OFFICER		63,000.00
110.1100.41103	REIMBURSEMENTS/REFUNDS		100,000.00
110.1100.41104	MISCELLANEOUS REVENUES		25,000.00
110.1100.41105	PUBLIC AUCTIONS		750.00
110.1100.41107	CONCESSION STAND SALES		4,500.00
110.1100.41108	RAILROAD LIGHT REIMBURSEMENT		2,900.00
110.1100.41112	ENGINEERING FEE REIMBURSEMENTS		2,500.00
110.1100.41121	BASEBALL REGISTRATION		10,000.00
110.1100.41121	SOCCER REGISTRATION		8,500.00
110.1500.41520	DONATIONS		-
	TOTAL GENERAL FUND REVENUES		7,694,194.00

SPECIAL FUND REVENUES

2026

		<u>BUDGET</u>
222.0400.40405	GASOLINE TAXES - STATE LEVIED	\$ 365,000.00
222.0400.40406	AUTO REGISTRATION - STATE LEVIED	95,000.00
222.0800.40801	INTEREST INCOME	6,500.00
222.1400.41404	TRANSFER FROM GENERAL FUND	<u>110,000.00</u>
	TOTAL 222 S.C.M.R. FUND	\$ 576,500.00
223.0400.40411	PERMISSIVE TAX - STATE LEVIED	17,000.00
223.0800.40801	INTEREST INCOME	-
	TOTAL 223 M.V.L.T. FUND	\$ 17,000.00
224.0400.40405	GASOLINE TAXES - STATE LEVIED	27,000.00
224.0400.40406	AUTO REGISTRATION - STATE LEVIED	7,000.00
224.0800.40801	INTEREST INCOME	<u>6,500.00</u>
	TOTAL 224 STATE HWY FUND	40,500.00
230.0700.40727	HOST FEES - LANDFILL	-
230.1400.41404	TRANSFER FROM GENERAL FUND	<u>-</u>
	TOTAL 230 NW WASTE FUND	-
235.1100.41001	DRUG FINES	<u>1,500.00</u>
	TOTAL 235 DRUG FINE FUND	1,500.00
236.0800.40801	INTEREST INCOME/FORFEITURE	-
236.1500.41525	FORFEITED FUNDS OR PROPERTY	<u>5,000.00</u>
	TOTAL 236 SPEC LAW ENFORCE	5,000.00
237.1000.41001	MAYORS COURT - FINES-ALCOHOL TREATMENT	<u>1,000.00</u>
	TOTAL 237 ALCOHOL EDUC FUND	1,000.00
238.1000.41002	MAYORS COURT COSTS - COMPUTER FEES	<u>14,000.00</u>
	TOTAL 238 COMPUTER FUND	14,000.00
239.0400.40409	OPIOD SETTLEMENT FUNDS	<u>17,000.00</u>
	TOTAL 239 OPIOD FUND	17,000.00
240.0300.40930	T.I.F PAYMENTS	89,200.00
	VACANT PROPERTY REGISTRATION	4,800.00
	INTEREST INCOME	<u>6,200.00</u>
	TOTAL 240 ECON DEV FUND	100,200.00
243.1500.41520	DONATIONS	<u>5,000.00</u>
	TOTAL 243 TREE CITY USA FUND	5,000.00
332.0300.40930	ENCLAVE DEBT RETIREMENT FUND	<u>70,000.00</u>
	TOTAL 332 ENCLAVE DEBT RETIREMENT	70,000.00
333.0300.40930	T.I.F. PAYMENTS - MENARDS	<u>202,200.00</u>
	TOTAL 333 MENARDS DEBT FUND	202,200.00
401.0200.40201	MUNICIPAL INCOME TAXES (20%)	1,500,000.00
401.0300.40303	GRANTS	192,775.00
401.0900.40925	SIDEWALK ASSESSMENTS	10,000.00
401.1100.41103	CHIP PROGRAM REVENUE	7,000.00
401.1500.41520	INTEREST INCOME	<u>120,000.00</u>
	TOTAL 401 CAPITAL IMPROVEMENTS FUND	1,829,775.00
402.0300.40303	STATE GRANTS	-
402.0500.40511	LANDFILL SPONSORSHIP GRANT	<u>2,500.00</u>
	TOTAL 402 RECREATION FUND	2,500.00
403.1500.41520	DONATIONS	<u>1,000.00</u>
	TOTAL 403 FIRE STATION ADDITION FUND	1,000.00

SPECIAL FUND REVENUES

405.1500.41301	OHIO FACILITIES GRANT	-
405.1500.41301	TRANSFER FROM ARPA FUND	-
405.8100.41401	TRANSFER FROM CAPITAL IMP FUND	-
	TOTAL 405 REC/COMMUNITY CENTER BLDG FUND	-
408.0200.40201	MUNICIPAL INCOME TAXES (10%)	750,000.00
408.1500.41501	INTEREST INCOME	125,000.00
	TOTAL 408 CAPITAL REPLACEMENT	875,000.00
701.0600.40610	STORM WATER MANAGEMENT FEES	275,000.00
	INTEREST INCOME	30,000.00
	TOTAL 701 STORM WATER MGMT	305,000.00
704.0500.40502	WOOD CO PERCAPITA RECYCLING GRANT	-
	TOTAL 704 KEEP NORTHWOOD BEAUTIFUL FUND	-
705.1100.41104	MISCELLANEOUS REVENUES	10,000.00
	TOTAL 705 NORTHWOOD EVENTS	-

City of Northwood Operating Departmental Budget Submission for FY2026

Account	Description	2025 Budget	8/31 YTD Exp	2026 Requested	Explanation Details
110.7110.50201	DEPT HEAD SALARY-POLICE	108,250.00	72,596.37	116,580	27 payrolls in 2026
110.7110.50202	POLICE CAPTAIN SALARY	0.00	0.00	-	
110.7110.50213	DOG WARDEN WAGES - POLICE DEPARTMENT	0.00	0.00	-	
110.7110.50214	SERGEANTS WAGES	371,350.00	247,538.04	399,355	Based on 4 Sergeants
110.7110.50215	SERGEANTS OVERTIME	32,000.00	24,962.15	42,000	includes Lucas Co OVI task force
110.7110.50216	POLICE OFFICER WAGES	1,127,150.00	786,706.85	1,155,786	one less Police officer
110.7110.50217	POLICE OFFICER OVERTIME	110,000.00	39,617.68	120,000	includes Lucas Co OVI task force
110.7110.50221	SCHOOL RESOURCE OFFICER	80,400.00	58,707.26	85,900	school reimbursement \$66,247.41
110.7110.50223	SCHOOL CROSSING GUARD WAGES -POLICE	9,100.00	4,167.68	7,100	
110.7110.50501	WORKERS COMPENSATION	31,500.00	(506.85)	34,330	1.78% of wages
110.7110.50511	P.E.R.S.	1,275.00	652.66	1,275	
110.7110.50512	PFDFP POLICE PENSION	360,000.00	240,947.44	374,326	19.50%
110.7110.50521	HOSPITALIZATION	390,000.00	252,000.31	382,000	
110.7110.50531	LIFE INSURANCE	1,950.00	828.48	1,300	
110.7110.50541	SELF INSURED DENTAL	24,000.00	18,333.80	24,000	
110.7110.50550	MEDICARE	26,900.00	17,562.82	27,966	
110.7110.50571	CLOTHING ALLOWANCE	20,000.00	7,097.28	19,000	
110.7110.50581	MEAL ALLOWANCES	4,000.00	1,948.00	5,000	raised from \$7 to \$10
110.7110.50590	TUITION REIMBURSEMENTS - POLICE	0.00	0.00	-	
110.7110.51170	CONSULTANTS -FINGERPRINT BACKGROUND	13,000.00	8,321.00	12,500	
110.7110.51176	PHOTO ENFORCEMENT CITY HEARING OFFICER	0.00	0.00	-	
110.7110.51330	PRINTING	1,000.00	144.46	1,000	
110.7110.51626	MAINTENANCE AGREEMENTS - POLICE DEPT.	58,700.00	45,312.53	67,000	NORIS, Alert/CAD, Radio fees, Veritone, Motorola, Watchguard, copier
110.7110.51682	EQUIPMENT REPAIRS/MAINTENANCE - POLICE	3,000.00	3,214.51	4,800	
110.7110.51814	TELEPHONES	6,500.00	4,147.78	6,500	
110.7110.51821	COMMUN EQUIPMT PAGERS/PORTABLES-POLICE	0.00	0.00	-	
110.7110.52110	POSTAGE	100.00	0.00	175	\$169 spent in 2025
110.7110.52140	DUES & SUBSCRIPTIONS	625.00	640.00	800	
110.7110.52150	TRAVEL & MILEAGE ALLOWANCE - POLICE DEPT	3,500.00	2,237.50	3,500	
110.7110.52266	TRAINING	17,000.00	15,616.06	17,000	Lexipol, OPOTA, Owens
110.7110.52268	OTHER SUPPLIES & MATERIALS - POLICE DEPT	31,000.00	17,935.69	34,500	Includes ammo order
110.7110.52310	GASOLINE	50,000.00	31,086.40	46,500	
110.7110.52320	VEHICLE MAINTENANCE	17,000.00	9,070.04	19,000	Cruiser PM's and new tires needed
110.7110.54272	CRIME PREVENTION	3,000.00	1,472.14	3,000	

City of Northwood Operating Departmental Budget Submission for FY2026

110.7115.50201	DEPT HEAD SALARY	65,000.00	43,482.58	70,000	Part-time or Full-time?
110.7115.50231	PART-PAID FIREFIGHTERS	190,000.00	83,891.84	126,000	
110.7115.50232	PART-TIME SHIFT WAGES	385,000.00	277,261.47	409,976	48 hrs. x365=17,520 x \$24.54= 429,940
110.7115.50233	FIREFIGHTER RETENTION	5,985.00	5,944.50	5,600	
110.7115.50242	FULL-TIME FIREFIGHTER WAGES	368,413.00	213,448.32	395,000	
110.7115.50243	FULL-TIME FIREFIGHTER OVERTIME	60,000.00	13,340.71	42,000	
110.7115.50501	WORKERS COMPENSATION	37,155.00	(293.77)	18,000	
110.7115.50511	P.E.R.S.	0.00	0.00	-	
110.7115.50512	PFDFFP POLICE/FIRE PENSION - FIRE DEPARTMENT	111,661.00	50,712.61	95,000	24.00%
110.7115.50521	HOSPITALIZATION - FIRE DEPARTMENT	143,340.00	45,528.09	118,000	
110.7115.50531	LIFE INSURANCE - FIRE DEPARTMENT	600.00	253.50	600	
110.7115.50541	SELF INSURED DENTAL - FIRE DEPARTMENT	6,000.00	2,142.60	6,000	
110.7115.50550	MEDICARE	15,579.00	9,184.50	14,590	
110.7115.50560	F.I.C.A. TAXES	39,700.00	25,421.08	35,340	
110.7115.50571	CLOTHING ALLOWANCE	11,825.00	8,240.98	12,000	50 pants, 50 shirts, 10 coats
110.7115.51210	EXAMINATIONS	26,000.00	6,859.00	26,000	Annual physicals and health screenings
110.7115.51330	PRINTING	200.00	90.00	200	
110.7115.51626	MAINTENANCE AGREEMENTS	53,997.00	56,489.57	72,250	Zoll, Stryker, ESO, Turnouts911, Atlantic
110.7115.51814	TELEPHONES	9,710.00	4,979.83	9,710	
110.7115.51821	COMMUN EQUIPMT PAGERS/PORTABLES - FIRE	4,000.00	3,529.92	4,000	
110.7115.52110	POSTAGE	100.00	25.00	50	\$45.07 spent in 2024
110.7115.52140	DUES & SUBSCRIPTIONS	13,473.00	10,670.92	14,250	Med Director, Grantwriter, Lexipol, Assoc.
110.7115.52242	EMS SUPPLIES	34,000.00	20,547.73	34,000	
110.7115.52243	EMS SUPPLIES - EMS GRANT	0.00	1,229.99	2,900	Grant award is in July 2026
110.7115.52266	TRAINING	40,300.00	30,470.66	40,500	2 Paramedic,5 Basic EMT, 10 firefighters
110.7115.52268	OTHER SUPPLIES & MATERIALS - FIRE DEPT.	8,500.00	4,384.83	8,500	
110.7115.52272	FIRE PREVENTION - INVESTIGATIONS	1,000.00	0.00	1,000	
110.7115.52310	GASOLINE	20,000.00	11,938.23	19,000	
110.7115.52320	VEHICLE MAINTENANCE	28,000.00	27,595.47	32,000	Prev Maint, Pump testing, Engine 17 tires
110.7120.51267	CIVIL DEFENSE	3,800.00	3,560.40	3,800	
110.7125.50218	DISPATCH WAGES	68,800.00	46,095.26	-	
110.7125.50219	DISPATCH OVERTIME	2,000.00	0.00	-	
110.7125.50224	POLICE SECRETARY WAGES	256,000.00	169,349.67	63,346	(1) Dispatcher position retained
110.7125.50227	SECRETARY OVERTIME	27,500.00	15,512.00	-	
110.7125.50501	WORKERS COMPENSATION - DISPATCH	6,200.00	(100.45)	1,125	
110.7125.50511	P.E.R.S.	50,000.00	32,917.65	8,870	
110.7125.50521	HOSPITALIZATION - DISPATCH	94,835.00	49,465.84	16,500	
110.7125.50531	LIFE INSURANCE - DISPATCHERS	450.00	260.00	100	
110.7125.50541	SELF INSURED DENTAL - DISPATCH	4,000.00	3,272.80	1,000	
110.7125.50550	MEDICARE	5,200.00	3,261.56	920	

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110.7125.51626	MAINTENANCE AGREEMENTS - DISPATCH	7,250.00	8,631.46	219,000	Wood County Contract
110.7125.51816	TELEPHONES - POLICE EMERGENCY - DISPATCH	600.00	424.37	600	
110.7125.52266	TRAINING	2,200.00	295.35	-	
110.7125.52268	OTHER SUPPLIES & MATERIALS - DISPATCH	2,250.00	1,100.07	-	
110.7130.51711	ELECTRICITY - STREET LIGHTS-CITY SHARE	0.00	0.00	-	
110.7131.51711	ELECTRICITY	0.00	0.00	-	
110.7220.51292	COUNTY AUDITOR DEDUCTIONS - HEALTH DEPT	6,000.00	5,706.32	6,000	Wood County Health Dept.
110.7310.50212	LABORERS WAGES - PARKS & PLAYGROUNDS	0.00	7,645.50	-	
110.7310.50511	P.E.R.S. - PARKS & PLAYGROUNDS	0.00	843.57	-	
110.7310.50550	MEDICARE - PARKS & PLAYGROUNDS	0.00	110.87	-	
110.7310.51209	CONTRACT SERVICES- CARDINAL	0.00	0.00	10,000	Temp mowing at Parks
110.7310.51576	RENTAL - PORTABLE HEADS - PARKS	9,000.00	6,525.00	10,500	
110.7310.51646	GROUNDS MAINTENANCE - PARKS	4,120.00	42.75	3,900	Fertilize Parks - Brentwood
110.7310.51682	EQUIPMENT REPAIRS/MAINTENANCE - PARKS	3,000.00	1,260.15	2,000	
110.7310.52268	OTHER SUPPLIES & MATERIALS - PARKS	500.00	169.90	500	
110.7310.52310	GASOLINE	1,000.00	558.25	1,000	
110.7310.53501	LANDSCAPING	5,000.00	8,201.93	2,500	Mulch, fencing, railroad ties
110.7315.51204	YMCA CONTRACT	1,000.00	500.00	1,000	
110.7315.51209	COMMUNITY EVENTS MOVIE NIGHT	17,500.00	11,811.66	20,000	Palooza at Park, Beats & Eats, Fireworks, Fishing Derby x 2, Tree Lighting
110.7315.52150	TRAVEL TRAINING & MILEAGE	300.00	100.00	1,300	NPRA, OPRA membership & conf \$1,000
110.7315.52264	SOCCER PROGRAM	15,000.00	6,498.70	9,000	Uniforms, league fees, need nets
110.7316.50239	CONCESSION STAND WAGES - CONCESSION STAND	6,000.00	2,493.25	4,000	\$15.00 per hour, not using NCC staff
110.7316.51711	ELECTRICITY - CONCESSION STAND	4,000.00	0.00	2,000	1,962 spent in 2024
110.7316.51713	WATER - CONCESSION STAND	3,000.00	1,816.24	2,000	1,928 spent in 2024
110.7316.51814	INTERNET & WIFI	500.00	280.77	450	
110.7316.52238	CONCESSION FOOD FOR RESALE	2,500.00	2,237.51	2,500	3,069.61 spent in 2024
110.7316.52268	CLEANING & OTHER SUPPLIES	1,000.00	820.67	1,000	
110.7317.50201	RECREATION DIRECTOR	53,305.00	36,001.44	60,000	
110.7317.50207	ASST REC DIRECTOR	47,975.00	30,876.77	57,200	2 - PT Supervisors (25 hrs/wk)
110.7317.50212	RECREATION LABORERS NCC	82,897.00	83,470.78	77,800	75 hrs./week
110.7317.50501	WORKERS COMPENSATION - NCC COMMUNITY CENTER	3,900.00	0.00	3,475	
110.7317.50511	P.E.R.S. - NCC COMMUNITY CENTER	25,475.00	20,999.35	27,300	
110.7317.50521	HOSPITALIZATION - NCC COMMUNITY CENTER	23,000.00	14,360.80	24,500	
110.7317.50531	LIFE INSURANCE - NCC COMMUNITY CENTER	150.00	104.00	100	

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110.7317.50541	SELF INSURED DENTAL - NCC COMMUNITY CENTER	2,000.00	0.00	2,000	
110.7317.50550	MEDICARE - NCC COMMUNITY CENTER	3,240.00	2,166.34	2,830	
110.7317.51210	HR SERVICES - EXAMINATIONS	500.00	25.00	200	
110.7317.51251	COMPUTER SUPPORT CONTRACT - NCC COMMUNITY CENTER	7,000.00	6,687.88	7,250	RecDesk
110.7317.51626	MAINTENANCE OF EQUIPMENT	10,000.00	6,658.08	10,000	Alarm, Trash, Copier
110.7317.51711	ELECTRICITY - NCC COMMUNITY CENTER	50,000.00	26,075.76	44,000	
110.7317.51712	NATURAL GAS - NCC COMMUNITY CENTER	5,900.00	4,550.37	7,000	
110.7317.51713	WATER - NCC COMMUNITY CENTER	35,000.00	10,050.22	20,000	Bldg & Splashpad
110.7317.51814	TELEPHONE & INTERNET	5,000.00	2,977.31	5,000	
110.7317.52230	SPECIAL EVENTS AT NCC	7,500.00	12,918.57	7,500	(1) Dueling Piano's Event
110.7317.52237	NCC PROGRAM INSTRUCTORS	5,000.00	3,662.50	8,000	
110.7317.52242	NCC PROGRAM EXPENSES	10,000.00	8,433.06	10,000	
110.7317.52268	CLEANING & OTHER SUPPLIES	8,000.00	4,600.81	8,000	
110.7317.53301	GYM EQUIPMENT	5,000.00	2,664.13	5,000	For youth in gym, volleyball/pickleball nets
110.7320.50201	BASEBALL COMMISSIONER	0.00	4,996.85	5,000	Todd Dwyer
110.7320.50501	WORKERS COMPENSATION	0.00	89.00	100	
110.7320.50511	P.E.R.S.	0.00	660.39	700	
110.7320.51170	CONSULTANTS - BASEBALL PROGRAM	500.00	552.00	600	
110.7320.51201	UMPIRE FEES	6,000.00	5,340.00	6,000	includes Umpire in Chief 1,500
110.7320.51202	GAME ENTRY FEES	1,000.00	410.00	750	
110.7320.51209	SUBCONTRACTORS - BASEBALL PROGRAM	4,500.00	0.00	-	How Todd Dwyer was paid in past
110.7320.52150	TRAVEL & MILEAGE ALLOWANCE - BASEBALL PROGRAM	100.00	0.00	100	
110.7320.52239	NEW EQUIPMENT PURCHASES - BASEBALL	2,500.00	963.90	2,000	Catchers eqpt., bases
110.7320.52255	CITY SUPPLIED UNIFORMS - BASEBALL	4,000.00	3,717.05	4,000	Shirts & Hats; baseball pants by parents
110.7320.52268	OTHER SUPPLIES & MATERIALS - BASEBALL	1,200.00	776.43	1,200	
110.7320.54902	REFUNDS	200.00	0.00	-	
110.7410.50201	DEPT HEAD SALARY	66,035.00	43,993.16	69,550	
110.7410.50212	ZONING COMPLIANCE OFFICER	25,000.00	16,294.45	33,000	24 hrs/week = 1,248 hr x \$26.62
110.7410.50501	WORKERS COMPENSATION	1,595.00	(31.56)	1,825	
110.7410.50511	P.E.R.S.	12,740.00	8,566.66	14,360	
110.7410.50521	HOSPITALIZATION	29,049.00	19,755.92	29,050	
110.7410.50531	LIFE INSURANCE	100.00	52.00	100	
110.7410.50541	SELF INSURED DENTAL	1,000.00	580.00	1,000	
110.7410.50550	MEDICARE	1,320.00	855.49	1,490	
110.7410.50590	TUITION REIMBURSEMENTS - PLANNING & ZONI	0.00	0.00	500	
110.7410.51209	SUBCONTRACTORS - PLANNING & ZONING	10,000.00	10,912.50	16,500	Reveille
110.7410.51814	TELEPHONES	1,000.00	651.57	1,200	
110.7410.52110	POSTAGE	200.00	400.00	400	\$400 spent in 2025

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110.7410.52140	DUES & SUBSCRIPTIONS	1,000.00	990.76	2,500	
110.7410.52150	TRAVEL & MILEAGE ALLOWANCE - ZONING	100.00	20.00	100	
110.7410.52268	OTHER SUPPLIES & MATERIALS - ZONING	1,000.00	730.77	2,600	
110.7425.50212	LABORERS WAGES - RIGHT OF WAY & CITY MOWING	25,000.00	12,628.34	20,000	
110.7425.50511	P.E.R.S. - RIGHT OF WAY & CITY MOWING	3,500.00	1,669.03	2,800	
110.7425.50550	MEDICARE - RIGHT OF WAY & CITY MOWING	365.00	179.15	390	
110.7425.50560	F.I.C.A. TAXES - RIGHT OF WAY & CITY MOWING	0.00	(8.00)	-	
110.7425.51262	MAINTENANCE CONTRACTS - RIGHT OF WAY & CITY MOWING	0.00	0.00	-	
110.7425.51682	EQUIPMENT REPAIRS/MAINTENANCE - WEED/TREE - RIGHT OF WAY & CITY MOWING	5,000.00	1,420.72	3,000	
110.7425.52268	OTHER SUPPLIES & MATERIALS - WEED/TREE - RIGHT OF WAY & CITY MOWING	500.00	757.67	750	
110.7425.53501	LANDSCAPING - RIGHT OF WAY & CITY MOWING	0.00	980.00	-	
110.7427.50212	LABORERS WAGES - NUISANCE PROPERTY MAINTENANCE	1,500.00	1,607.44	2,000	Mowing of vacant properties
110.7427.50511	P.E.R.S. - NUISANCE PROPERTY MAINTENANCE	200.00	183.78	280	
110.7427.50550	MEDICARE - NUISANCE PROPERTY MAINTENANCE	20.00	22.82	30	
110.7427.50560	F.I.C.A. TAXES - NUISANCE PROPERTY MAINTENANCE	0.00	(0.68)	-	
110.7427.51262	MAINTENANCE CONTRACTS - NUISANCE PROPERTY MAINTENANCE	10,000.00	0.00	-	No anticipated demolition
110.7430.50212	LABORERS WAGES - TREE COMMISSION	10,000.00	10,962.46	11,000	Tree maintenance
110.7430.50511	P.E.R.S. - TREE COMMISSION	1,400.00	1,245.94	1,540	
110.7430.50550	MEDICARE - TREE COMMISSION	150.00	156.91	160	
110.7430.50560	F.I.C.A. TAXES - TREE COMMISSION	50.00	(3.72)	-	
110.7430.51262	MAINTENANCE CONTRACTS - TREE COMMISSION	5,500.00	725.00	4,500	
110.7430.52268	OTHER SUPPLIES & MATERIALS - TREE COMMISSION	900.00	204.63	900	
110.7430.53501	LANDSCAPING - TREE COMMISSION	6,000.00	0.00	6,000	New tree plantings
110.7435.51170	CONSULTANTS - ECONOMIC DEVELOPMENT	40,000.00	321.65	-	240 Economic Development Fund - Reveille
110.7435.52147	MEMBERSHIPS	10,000.00	9,713.00	10,000	TMACOG
110.7435.52904	PROMOTIONAL MATERIALS - ECON. DEVELOPMT.	5,000.00	3,140.93	5,000	
110.7435.57015	TRANSFER TO CIVIC EVENTS FUND	5,000.00	0.00	10,000	
110.7610.57015	TRANSFER TO 222 SCMR FUND	225,000.00	0.00	110,000	2025 Transfer was \$225,000
110.7610.57016	TRANSFER TO 230 BRUSH PROGRAM	15,000.00	0.00	-	No transfer - using Fund Balance
110.7710.50111	MAYORS SALARY	16,500.00	11,000.00	16,500	

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110.7710.50501	WORKERS COMPENSATION	300.00	0.00	300	
110.7710.50511	P.E.R.S.	2,310.00	1,536.18	2,310	
110.7710.50521	HOSPITALIZATION - MAYOR'S OFFICE	29,500.00	17,636.43	29,500	
110.7710.50531	LIFE INSURANCE	100.00	52.00	100	
110.7710.50550	MEDICARE	240.00	141.52	240	
110.7710.51814	TELEPHONES	300.00	141.47	300	
110.7710.52160	CONFERENCES & CONVENTIONS - MAYOR	200.00	155.00	200	
110.7710.52268	OTHER SUPPLIES & MATERIALS - MAYOR	100.00	0.00	100	
110.7715.50201	DEPT HEAD SALARY	96,500.00	65,529.18	101,770	
110.7715.50205	ACCOUNTS PAYABLE COORDINATOR WAGES	67,600.00	52,872.20	79,000	Accts Payable and Payroll includes OT
110.7715.50501	WORKERS COMP. - FIN.	300.00	(19.72)	300	
110.7715.50511	P.E.R.S.	23,000.00	16,696.68	25,325	
110.7715.50521	HOSPITALIZATION	52,400.00	28,674.00	48,000	
110.7715.50531	LIFE INSURANCE	250.00	124.01	250	
110.7715.50541	SELF INSURED DENTAL	3,000.00	1,552.00	3,000	
110.7715.50550	MEDICARE	2,500.00	1,649.05	2,550	
110.7715.51209	SUBCONTRACTORS - FINANCE DEPARTMENT	168,000.00	11,378.89	75,000	RITA commission (70%) less rebate
110.7715.51251	COMPUTER SUPPORT CONTRACT - FINANCE	12,000.00	10,895.16	12,000	CMI contract for Finance & Payroll
110.7715.51330	PRINTING	1,000.00	0.00	500	
110.7715.51814	TELEPHONES	1,500.00	778.99	1,500	
110.7715.52110	POSTAGE	1,000.00	0.00	700	\$685 in 2025
110.7715.52266	TRAINING	2,000.00	302.97	1,500	
110.7715.52268	OTHER SUPPLIES & MATERIALS - FINANCE	1,600.00	209.19	1,500	
110.7715.54902	INCOME TAX REFUNDS - 70%	0.00	0.00	-	
110.7720.50201	DEPT HEAD SALARY	111,860.00	75,552.48	121,390	
110.7720.50501	WORKERS COMPENSATION - CITY ADMIN.	1,960.00	(54.32)	2,160	
110.7720.50511	P.E.R.S.	15,660.00	13,487.03	17,000	
110.7720.50521	HOSPITALIZATION	29,050.00	19,755.92	30,300	
110.7720.50531	LIFE INSURANCE	100.00	45.50	100	
110.7720.50541	SELF INSURED DENTAL	1,000.00	873.28	1,500	
110.7720.50550	MEDICARE	1,625.00	1,076.84	1,760	
110.7720.51251	COMPUTER SUPPORT CONTRACT - CITY ADMINISTRATOR	4,600.00	4,200.00	4,600	CAD Program
110.7720.51814	TELEPHONES	700.00	440.67	700	
110.7720.52150	TRAVEL & MILEAGE ALLOWANCE - CITY ADMIN.	100.00	0.00	-	
110.7720.52160	CONFERENCES & CONVENTIONS- CITY ADMIN.	200.00	382.09	400	
110.7720.52268	OTHER SUPPLIES & MATERIALS - CITY ADMIN.	1,500.00	269.86	1,300	
110.7725.50201	DEPT HEAD SALARY - CITY LAW DIRECTOR	70,750.00	21,725.83	39,100	
110.7725.50239	HOURLY LITIGATION RATE	10,000.00	13,907.25	-	

City of Northwood Operating Departmental Budget Submission for FY2026

110.7725.50501	WORKERS COMPENSATION - LEGAL ADMINISTRAT	1,575.00	(21.36)	700	
110.7725.50511	P.E.R.S. - LEGAL ADMINISTRATION	12,600.00	5,408.98	5,475	
110.7725.50521	HOSPITALIZATION	20,325.00	10,670.60	-	
110.7725.50531	LIFE INSURANCE	100.00	39.00	100	
110.7725.50541	SELF INSURED DENTAL - CITY ATTORNEY	1,000.00	885.00	1,000	
110.7725.50550	MEDICARE - LEGAL ADMINISTRATION	1,305.00	516.66	570	
110.7725.51175	CITY ATTORNEY/PROSECUTOR LEGAL SERVICES	0.00	1,512.00	2,000	
110.7725.51176	ADDITIONAL LEGAL SERIVES	0.00	0.00	-	
110.7725.51177	LIABILITY INSURANCE - CITY ATTORNEY	0.00	4,125.00	4,200	
110.7725.52268	OTHER SUPPLIES & MATERIALS - CITY ATTY.	1,500.00	5,604.54	1,500	
110.7730.50501	WORKERS COMPENSATION - GENERAL ADMIN.	1,800.00	1,834.20	1,900	
110.7730.50502	UNEMPLOYMENT - O.B.E.S.	0.00	0.00	-	
110.7730.51170	CONSULTANTS	67,100.00	46,640.88	68,000	Public Safety bldg, Evergreen, Revize, Spengler, UBS investments, Harbor, NicoleWeber design
110.7730.51177	LIABILITY INSURANCE -GENERAL ADMIN.	70,000.00	71,020.00	73,000	Pubic Entities Pool
110.7730.51180	AMBULANCE BILLING COMMISSIONS	17,000.00	10,531.58	17,000	Great Lakes Billing
110.7730.51251	COMPUTER SUPPORT CONTRACT - GENERAL ADMINISTRATION	100,000.00	79,388.01	160,000	VC3 contract
110.7730.51253	ANNUAL AUDIT FEES - GENERAL ADMIN.	23,000.00	20,504.00	28,000	Plattensburg contract
110.7730.51254	GAAP CONV./CAFR PREPARATION	19,000.00	16,000.00	19,000	Schonhardt contract
110.7730.51330	PRINTING	5,500.00	630.00	1,000	
110.7730.51335	ADVERTISING	5,000.00	1,311.00	4,000	
110.7730.51626	MAINTENANCE AGREEMENTS - GENERAL ADMIN.	3,100.00	1,787.66	3,100	copier maintenance
110.7730.51631	LEASED OFFICE EQUIPMENT - GENERAL ADMINI	1,600.00	0.00	2,500	new copier lease
110.7730.51711	ELECTRICITY	68,000.00	55,108.81	86,000	
110.7730.51712	NATURAL GAS	20,000.00	14,250.03	22,000	
110.7730.51713	WATER	29,000.00	10,166.81	20,000	
110.7730.51814	TELEPHONES	2,500.00	1,101.56	2,500	
110.7730.52110	POSTAGE	3,750.00	652.23	2,500	
110.7730.52268	OTHER SUPPLIES & MATERIALS - GENERAL ADM	9,000.00	3,658.85	7,000	
110.7730.52310	FUELS, OILS & FLUIDS - GENERAL ADMINISTRATION	1,200.00	320.64	750	
110.7730.54902	REFUNDS	1,000.00	0.00	1,000	
110.7735.50112	CITY COUNCIL SALARIES	57,300.00	38,200.08	60,000	
110.7735.50501	WORKERS COMPENSATION	1,000.00	(18.10)	1,000	
110.7735.50511	P.E.R.S.	8,025.00	5,962.93	8,250	
110.7735.50550	MEDICARE	830.00	553.92	870	
110.7735.52160	CONFERENCES & CONVENTIONS	100.00	350.00	300	

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110.7735.52268	OTHER SUPPLIES & MATERIALS - COUNCIL	400.00	207.43	400	
110.7737.50201	CLERK OF COUNCIL	3,955.00	2,669.98	4,350	
110.7737.50203	CITY CLERK	56,905.00	38,433.75	59,670	
110.7737.50501	WORKERS COMPENSATION	1,065.00	(18.72)	1,065	
110.7737.50511	P.E.R.S.	8,520.00	5,726.16	8,355	
110.7737.50521	HOSPITALIZATION	29,050.00	19,755.92	30,250	
110.7737.50531	LIFE INSURANCE	100.00	52.00	100	
110.7737.50541	SELF INSURED DENTAL	1,500.00	372.00	1,500	
110.7737.50550	MEDICARE	885.00	577.28	865	
110.7737.51251	COMPUTER PROGRAM	9,420.00	9,415.35	16,615	civicplus web 7,115, civicclerk 9,500
110.7737.51274	CODIFICATION OF ORDINANCES	8,000.00	690.00	5,600	
110.7737.51814	TELEPHONES	400.00	229.33	400	
110.7737.52110	POSTAGE	50.00	22.81	50	
110.7737.52160	CONFERENCES & CONVENTIONS - CITY CLERK	0.00	0.00	-	
110.7737.52266	TRAINING - CITY CLERK	150.00	118.09	150	
110.7737.52268	OTHER SUPPLIES & MATERIALS	1,200.00	559.92	1,000	
110.7740.50201	DEPT HEAD SALARY	64,000.00	43,385.90	68,952	
110.7740.50202	DEPUTY COURT CLERK WAGES - MAYORS COURT	39,000.00	23,994.05	42,552	30 hrs=42,552 vs 24 hrs=34,041?
110.7740.50239	CITY PROSECUTOR WAGES	10,800.00	10,692.42	23,250	
110.7740.50501	WORKERS COMPENSATION	1,800.00	(38.79)	2,340	
110.7740.50511	P.E.R.S.	15,000.00	11,183.68	18,400	
110.7740.50521	HOSPITALIZATION	12,500.00	4,304.24	9,100	
110.7740.50531	LIFE INSURANCE	180.00	104.00	180	
110.7740.50541	SELF INSURED DENTAL	5,000.00	2,563.00	5,000	
110.7740.50550	MEDICARE - MAYOR'S COURT	1,550.00	1,098.58	1,910	
110.7740.51176	ADDITIONAL LEGAL SERVICE	20,000.00	16,275.08	25,000	
110.7740.51330	PRINTING	500.00	25.00	250	
110.7740.51814	TELEPHONES	1,300.00	531.48	1,000	
110.7740.52110	POSTAGE	500.00	0.00	300	
110.7740.52264	PRISONER EXPENSES	5,000.00	2,970.00	5,000	
110.7740.52266	TRAINING	500.00	1,313.29	1,700	
110.7740.52268	OTHER SUPPLIES & MATERIALS - COURT	3,000.00	379.57	3,000	
110.7745.50221	SECRETARY WAGES - CIVIL SERVICE COMM.	2,400.00	1,563.63	2,525	
110.7745.50511	P.E.R.S.	340.00	246.12	350	
110.7745.50550	MEDICARE - CIVIL SERVICE COMMISSION	40.00	22.69	40	
110.7745.51210	EXAMINATIONS	5,000.00	1,712.50	5,000	
110.7745.51335	ADVERTISING	2,000.00	0.00	2,000	
110.7745.52110	POSTAGE - CIVIL SERVICE COMMISSION	25.00	0.00	25	
110.7745.52268	OTHER SUPPLIES & MATERIALS- CIVIL SERVICE	25.00	0.00	25	
110.7750.50212	LABORERS WAGES - BUILDINGS & GROUNDS	65,750.00	47,057.76	67,000	

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110.7750.50235	CUSTODIAN WAGES - BUILDINGS & GROUNDS	42,500.00	31,963.49	44,125	
110.7750.50501	WORKERS COMPENSATION - BUILDINGS & GROUNDS	1,900.00	(21.36)	1,980	
110.7750.50511	P.E.R.S. - BUILDINGS & GROUNDS	15,200.00	11,524.50	15,560	
110.7750.50521	HOSPITALIZATION - BUILDINGS & GROUNDS	35,275.00	20,279.68	32,500	
110.7750.50531	LIFE INSURANCE - BUILDINGS & GROUNDS	200.00	104.00	200	
110.7750.50541	SELF INSURED DENTAL - BUILDINGS & GROUNDS	1,000.00	1,000.00	1,000	
110.7750.50550	MEDICARE - BUILDINGS & GROUNDS	1,575.00	1,125.56	1,615	
110.7750.50571	CLOTHING ALLOWANCE - BUILDINGS & GROUNDS	2,000.00	316.80	2,000	
110.7750.51209	CONTRACT SERVICES - CARDINAL	0.00	0.00	-	
110.7750.51636	BUILDING REPAIRS/MAINTENANCE- BLDG/GROUND - BUILDINGS & GROUNDS	16,000.00	14,741.01	16,000	Fertilize NCC 2,000; Muni Bldg 900
110.7750.51637	HVAC MAINTENANCE - BUILDINGS & GROUNDS	30,000.00	23,293.30	30,000	Campbell contracts - muni bldg & NCC
110.7750.51814	TELEPHONES - BUILDINGS & GROUNDS	200.00	141.47	200	
110.7750.52268	OTHER SUPPLIES & MATERIALS - BUILDINGS & GROUNDS	9,000.00	6,090.71	9,000	
110.7750.52310	GASOLINE - BUILDINGS & GROUNDS	1,200.00	710.64	1,200	
110.7750.54500	TAXES & ASSESSMENTS - BUILDINGS & GROUNDS	20,000.00	16,452.92	16,500	
110.7755.51188	ENGINEERING	10,000.00	7,073.00	10,000	
110.7770.51292	COUNTY AUDITOR/DRETAC FEES	4,350.00	3,011.10	4,000	
110.7825.51292	COUNTY AUDITOR/DRETAC FEES	200.00	220.41	220	
110.7825.51711	ELECTRICITY - HOME LTS 1/3	16,000.00	10,952.96	16,000	
110.7826.51292	COUNTY AUDITOR/DRETAC FEES	10.00	7.85	10	
110.7826.51711	ELECTRICITY - S.A. LIGHTS ROCHESTER	700.00	480.93	700	
110.7827.51292	COUNTY AUDITOR/DRETAC FEES	40.00	43.15	45	
110.7827.51711	ELECTRICITY -S.A. LEMOYNE	3,740.00	2,547.21	3,740	
110.7828.51292	COUNTY AUDITOR/DRETAC FEES	65.00	73.98	75	
110.7828.51711	ELECTRICITY - S.A. HERITAGE	6,565.00	4,423.53	6,565	
110.7829.51292	COUNTY AUDITOR/DRETAC FEES	80.00	100.99	100	
110.7829.51711	ELECTRICITY - S.A. RADNOR	8,290.00	5,591.63	8,290	
110.7830.51292	COUNTY AUDITOR/DRETAC FEES	55.00	57.81	60	
110.7830.51711	ELECTRICITY - S.A. AZTEC	4,750.00	3,181.78	4,750	
110.7831.51292	COUNTY AUDITOR/DRETAC FEES	60.00	67.99	70	
110.7831.51711	ELECTRICITY - S.A. GREENWAY	5,900.00	3,931.05	5,900	
110.7832.51292	CO AUDITOR DEDUCTIONS - S.A. DROUILLARD	10.00	6.35	10	
110.7832.51711	ELECTRICITY - S.A. DROUILLARD	750.00	497.76	750	
110.7833.51292	COUNTY AUDITOR/DRETAC FEES	10.00	5.96	10	
110.7833.51711	ELECTRICITY - S.A. TURNBERRY	585.00	364.56	585	

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110.7834.51292	COUNTY AUDITOR/DRETAC FEES	10.00	13.61	15	
110.7834.51711	ELECTRICITY - S.A. CEDAR CREEK	1,185.00	812.30	1,185	
110.7835.51292	COUNTY AUDITOR/DRETAC FEES	155.00	87.15	155	
110.7835.51711	ELECTRICITY - S.A. E WOODVILLE	8,375.00	5,657.23	8,375	
110.7836.51292	CO AUDITOR DEDUCTIONS - S.A. W WOODVILLE	150.00	76.44	80	
110.7836.51711	ELECTRICITY - S.A. W WOODVILLE	6,350.00	4,308.97	6,350	
110.7837.51292	COUNTY AUDITOR/DRETAC FEES	75.00	145.71	150	
110.7837.51711	ELECTRICITY - ARBOR DRIVE	7,685.00	5,188.32	7,685	
110.7838.51292	COUNTY AUDITOR DEDUCTIONS - SPEC ASSMT -	10.00	5.04	10	
110.7838.51711	ELECTRICITY - BIRCHWOOD HOLLOW	490.00	335.66	490	
110.7839.51711	ELECTRICITY- THE ENCLAVE	2,000.00	977.62	2,000	
110.7840.51711	ELECTRICITY- E PLAZA KURFESS	0.00	1,034.67	1,000	
110.8000.57015	TRANSFER TO 331 G.O. DEBT FUND - NON-GOVERNMENTAL TRANSFERS	356,000.00	0.00	-	
Fund: 110	GENERAL FUND	8,424,229.00	4,925,245.58	7,694,194	Est revenue = 7,694,194

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222.7610.50201	DEPT HEAD SALARY - SERVICE DIRECTOR 80%	72,500.00	51,795.08	78,050	
222.7610.50212	LABORERS WAGES - S.C.M.R.	221,000.00	160,503.59	185,000	less one Laborer position (retirement)
222.7610.50234	LABORERS OVERTIME - S.C.M.R.	3,000.00	1,202.09	3,000	
222.7610.50237	VEHICLE MAINTENANCE WAGES - S.C.M.R.	65,625.00	44,147.39	66,600	
222.7610.50501	WORKERS COMPENSATION - S.C.M.R.	6,335.00	(104.50)	5,925	
222.7610.50511	P.E.R.S. - S.C.M.R.	50,700.00	38,120.77	46,575	
222.7610.50521	HOSPITALIZATION - S.C.M.R.	125,950.00	64,730.00	95,216	
222.7610.50531	LIFE INSURANCE - S.C.M.R.	600.00	364.00	600	
222.7610.50541	SELF INSURED DENTAL - STREET CONST, MAIN	5,000.00	6,042.10	6,000	
222.7610.50550	MEDICARE - STREET CONST, MAINT. & REPAIR	5,200.00	3,821.41	4,825	
222.7610.50571	CLOTHING ALLOWANCE - STREET CONST, MAINT	4,000.00	2,156.52	4,000	
222.7610.50581	MEAL ALLOWANCES - STREET CONST, MAINT. &	100.00	80.00	100	
222.7610.51209	SUBCONTRACTORS - STREET CONST, MAINT. & REPAIRS	4,500.00	7,852.97	5,000	IWORQ work order program
222.7610.51814	TELEPHONES - STREET CONST, MAINT. & REPA	750.00	435.03	750	
222.7610.51821	COMMUN EQUIPMT PAGERS/PORTABLE - STREET	0.00	0.00	-	
222.7610.52243	CRACK FILLER - CITY STREETS - STREET CON	0.00	0.00	-	
222.7610.52266	TRAINING & EXAMINATIONS/TESTING	5,200.00	508.00	750	Mosquito spray licenses
222.7610.52268	OTHER SUPPLIES & MATERIALS - S.C.M.R.	9,800.00	12,323.85	10,000	includes mosq spray \$7,500
222.7610.52310	FUELS, OILS & FLUIDS - STREET CONST, MAI	20,000.00	16,396.05	20,000	
222.7610.52320	VEHICLE MAINTENANCE - S.C.M.R.	7,000.00	901.89	5,000	
222.7630.50212	LABORERS WAGES - SNOW REMOVAL	12,000.00	8,905.14	8,500	
222.7630.50234	LABORERS OVERTIME	8,000.00	1,916.51	4,000	
222.7630.51682	EQUIPMENT REPAIRS/MAINT. - SNOW & ICE	15,000.00	2,669.50	10,000	
222.7630.52263	SNOW & ICE REMOVAL	49,000.00	17,660.20	49,000	
222.7630.52268	OTHER SUPPLIES & MATERIALS - SNOW & ICE	3,000.00	336.01	3,000	
222.7630.52310	FUELS OILS & FLUIDS	4,000.00	62.48	3,000	
222.7635.50212	LABORERS WAGES - TRAFFIC SIGNALS	10,000.00	4,704.05	9,000	
222.7635.50511	P.E.R.S. - TRAFFIC SIGNALS/SIGNS/MARKINGS	0.00	0.00	-	
222.7635.50550	MEDICARE - TRAFFIC SIGNALS/SIGNS/MARKINGS	100.00	66.87	100	
222.7635.51641	TRAFFIC SIGNAL REPAIRS/MAINTENANCE	20,000.00	4,507.45	15,000	
222.7635.51711	ELECTRICITY - TRAFFIC SIGNALS	200.00	74.20	200	
222.7635.52258	TRAFFIC SIGNS & POSTS - S.C.M.R SIGNS	3,500.00	2,334.01	3,500	
Fund: 222	S.C.M.R. FUND	732,060.00	454,512.66	642,691	

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223.7640.51209	SUBCONTRACTORS	17,000.00	1,753.70	19,000	Pavement marking contract
Fund: 223	M.V.L.T. FUND	17,000.00	1,753.70	19,000	
224.7610.50201	DEPT HEAD SALARY - SERVICE DIRECTOR 20%	18,100.00	9,140.28	19,515	
224.7610.50212	LABORERS WAGES - STREET CONST, MAINT. & REPAIRS	3,000.00	1,434.92	2,000	
224.7610.50501	WORKER COMPENSATION - STATE HWY. FUND	315.00	(4.06)	315	
224.7610.50511	P.E.R.S. - SERVICE DIRECTOR - STATE HWY.	2,535.00	1,889.84	2,500	
224.7610.50550	MEDICARE - STREET CONST, MAINT. & REPAIRS	290.00	150.41	290	
224.7630.52263	SNOW & ICE REMOVAL	9,250.00	3,392.27	9,250	
224.7635.51711	ELECTRICITY - TRAFFIC SIGNAL - STATE HWY.	600.00	388.26	600	
224.7640.51209	SUBCONTRACTORS - ROAD STRIPING	7,000.00	0.00	7,000	Pavement marking contract - Woodville Rd
Fund: 224	STATE HIGHWAY IMPROVEMENT FUND	41,090.00	16,391.92	41,470	
230.7454.50212	LABORERS WAGES	15,000.00	1,206.16	16,000	Brush Pickup Program
230.7454.50501	WORKERS COMPENSATION - BRUSH PICKUP	260.00	(6.40)	260	
230.7454.50511	P.E.R.S.	2,100.00	1,084.13	2,100	
230.7454.50550	MEDICARE - BRUSH PICKUP PROGRAM	220.00	17.13	220	
230.7454.51626	MAINTENANCE AGREEMENTS - BRUSH PICKUP PROGRAM	0.00	0.00	-	
230.7454.53301	NEW EQUIPMENT	0.00	0.00	-	
Fund: 230	NORTHWOOD WASTE/ENVIRONMENTAL	17,580.00	2,301.02	18,580	
235.7110.53301	NEW EQUIPMENT - POLICE DEPARTMENT	1,100.00	0.00	1,000	
Fund: 235	DRUG FINE FUND	1,100.00	0.00	1,000	
236.7110.51203	REWARDS & SPECIAL OPERATION- SP. LAW ENF.	0.00	0.00	-	
236.7110.52272	INVESTIGATIONS/CRIME PREV - SPEC LAW ENF	0.00	0.00	-	
236.7110.53301	NEW EQUIPMENT - SPECIAL LAW ENFORCEMENT	4,000.00	42.44	200	
Fund: 236	SPECIAL LAW ENFORCEMENT FUND	4,000.00	42.44	200	
237.7740.54272	CRIME PREVENTION - ALCOHOL EDUCATION	1,000.00	945.00	200	
Fund: 237	ENFORCEMENT & EDUCATION FUND	1,000.00	945.00	200	
238.7740.53302	COMPUTER EQUIP/ACCESSORIE	7,000.00	12,065.54	14,000	
Fund: 238	COMPUTERIZED RESEARCH FUND	7,000.00	12,065.54	14,000	
239.7110.52268	CANINE EXPENSES	15,000.00	1,740.32	12,000	

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Fund: 239	OPIOD CRISIS FUND	15,000.00	1,740.32	12,000	
240.7435.51170	CONSULTANTS - ECONOMIC DEVELOPMENT	75,000.00	37,361.10	75,000	Reveille contract
240.7435.53201	PROPERTY ACQUISITION - ECON DEV	25,000.00	76.04	-	
240.7435.53501	FASCADE GRANT PROGRAM	100,000.00	0.00	25,000	and/or CIC loan program startup
240.7454.53201	GENERAL IMPROVEMENTS - BRUSH PICKUP PROG	0.00	0.00	-	
Fund: 240	ECONOMIC DEVELOPMENT ACQUISIT	200,000.00	37,437.14	100,000.00	
243.7430.53501	LANDSCAPING - TREE COMMISSION	5,000.00	310.00	5,000	
Fund: 243	TREE CITY USA GROWTH AWARD	5,000.00	310.00	5,000	
Fund: 332	ENCLAVE DEBT RETIREMENT FUND	75,000.00	0.00	75,000	TIF portion of loan payments
333.7910.54140	PRINCIPAL PAYMENS - NOTES - DEBT PAYMENT	70,000.00	0.00	75,000	
333.7910.54240	INTEREST PAYMENTS - MENARDS	132,800.00	0.00	127,200	
Fund: 333	MENARDS DEBT RETIREMENT FUND	202,800.00	0.00	202,200	
401.7110.53301	NEW EQUIPMENT - POLICE DEPT	0.00	0.00	-	
401.7110.53530	EQUIPMENT - POLICE DEPARTMENT	56,000.00	3,000.00	-	
401.7115.53301	NEW EQUIPMENT - FIRE DEPT	71,000.00	3,508.66	-	
401.7115.53530	EQUIPMENT - FIRE DEPARTMENT	0.00	19,779.32	-	
401.7310.53201	GENERAL IMPROVEMENT	0.00	0.00		
401.7310.53301	NEW EQUIPMENT	0.00	0.00	4,750	
401.7610.53201	RIGHT OF WAY ACQUISITION	0.00	0.00	-	
401.7610.53530	STREET CONSTRUCTION	1,236,009.00	237,728.55	984,510	
401.7610.53588	ENGINEERING - STREET CONSTRUCTION	134,050.00	80,271.12	122,215	
401.7615.53588	ENGINEERING-CAPITAL PROJECTS - SIDEWALKS & CROSSINGS	0.00	0.00	-	
401.7635.53301	NEW EQUIPMENT - TRAFFIC SIGNALS	0.00	113,997.39	28,000	Woodv/Wheeling radar detection
401.7635.53588	ENGINEERING - TRAFFIC SIGNALIZATION	0.00	0.00	-	
401.7715.51209	SUBCONTRACTORS - FINANCE DEPARTMENT	42,000.00	2,844.74	21,000	20% of RITA collection fees
401.7715.54902	INCOME TAX REFUNDS - 20%	0.00	0.00	-	
401.7750.53203	BUILDING IMPROVEMENTS - BUILDINGS & GROUNDS	0.00	0.00	-	
401.7750.53550	RECREATION COMMUNITY CENTER	50,000.00	36,240.84	115,897	NCC Bleachers, Fitness Eqpt
401.7750.53551	ROOF REPAIR/REPLACEMENT - BUILDINGS & GROUNDS	0.00	0.00	-	
401.7810.53201	GENERAL IMPROVEMENTS - GEN CAP IMP.	0.00	0.00	98,000	Central Park parking lot

City of Northwood Operating Departmental Budget Submission for FY2026

401.7810.53301	NEW EQUIPMENT - STREET LIGHTING	0.00	857.36	-	
401.7810.53540	SIDEWALK IMPROVEMENTS - GEN CAP IMP.	0.00	0.00	-	
401.7860.51292	CO. AUD. DEDUCTIONS - S.A. COMMERCE PARK	0.00	0.00	-	
401.7862.51292	CO AUDITOR DEDUCTION- WOODVILLE SIDEWALK	0.00	135.97	150	
401.7910.54110	PRINCIPAL PAYMENTS - BONDS - DEBT PAYMENTS	200,000.00	0.00	215,000	
401.7910.54120	PRINCIPAL PAYMENTS - LEASE - DEBT PAYMENTS	0.00	0.00	-	
401.7910.54140	PRINCIPAL PAYMENTS - NCC DEBT PAYMENTS	120,000.00	0.00	125,000	
401.7910.54150	PRINCIPAL PAYMENTS - OWDA - DEBT PAYMENTS	164,410.00	164,406.62	168,426	
401.7910.54210	INTEREST PAYMENTS - BONDS - DEBT PAYMENTS	191,200.00	95,600.00	181,200	
401.7910.54220	INTEREST PAYMENTS - LEASE - DEBT PAYMENTS	0.00	0.00	-	
401.7910.54240	INTEREST PAYMENTS -NCC - DEBT PAYMENTS	340,875.00	170,437.50	334,275	
401.7910.54250	INTEREST PAYMENTS - OWDA - DEBT PAYMENTS	13,425.00	13,422.58	9,403	
Fund: 401	CAPITAL IMPROVEMENT FUND	2,618,969.00	942,230.65	2,407,826	
402.7310.53301	NEW EQUIPMENT - PARK MAINTENANCE	167,000.00	45,469.43	-	
402.7310.53501	CONCESSION STAND MATCH	0.00	4,072.00	-	
402.7310.53550	PARKING LOT IMPROVEMENTS - PARKS FUND	0.00	0.00	40,800	NCC Parking Lot, Phase II
Fund: 402	RECREATION/PARKS FUND	167,000.00	49,541.43	40,800	
405.7750.53550	COMMUNITY CENTER BLDG CONSTRUCTION	113,000.00	5,289.00	297,500	NCC Parking Lot, Phase II
405.7750.53588	ENGINEERING-CAPITAL PROJECTS - BUILDINGS & GROUNDS	15,000.00	0.00	-	
Fund: 405	REC/COMM CENTER BLDG FUND	128,000.00	5,289.00	297,500	
408.7715.51209	SUBCONTRACTORS - FINANCE DEPARTMENT	0.00	0.00	11,000	
408.7715.54902	INCOME TAX REFUNDS - 10%	0.00	0.00	-	
408.7810.53531	POLICE CAPITAL REPLACEMENT	142,300.00	98,418.36	157,000	Patrol SUV, unmarked truck, DVD, lockers
408.7810.53532	FIRE CAPITAL IMPROVEMENTS	40,000.00	37,120.00	234,974	Cardiac, Turnout, Medic Unit lease, radios
408.7810.53533	BLDG/GROUNDS CAPITAL REPLACEMENT	9,175.00	9,000.00	54,582	Doors, re-stone parks, NatureStone DPS
408.7810.53534	PUBLIC SERVICE/STREET CAPITAL REPLACEMENT	68,133.00	67,391.95	287,907	PlowTruck chassis mowers paint sprayer
408.7810.53535	GENERAL ADMIN CAPITAL REPLACEMENT	156,392.00	17,159.91	82,708	Computers Cloud software Website Code
408.7810.53536	RECREATION CAPITAL REPLACE - GENERAL CAPITAL IMPROVEMENTS	50,000.00	16,202.59	300,000	Playground Eqpt at Brentwood
Fund: 408	CAPITAL REPLACEMENT FUND	466,000.00	245,292.81	1,128,171	

City of Northwood Operating Departmental Budget Submission for FY2026

701.7510.50212	LABORERS WAGES - STORM SEWERS & DRAINAGE	22,000.00	10,575.71	15,000	
701.7510.50234	LABORERS OVERTIME - STORM SEWERS & DRAINAGE	750.00	0.00	500	
701.7510.50501	WORKERS COMPENSATION - STORM SEWERS & DRAINAGE	400.00	167.73	275	
701.7510.50511	P.E.R.S. - STORM SEWERS & DRAINAGE	3,185.00	1,375.95	2,170	
701.7510.50550	MEDICARE - STORM SEWERS & DRAINAGE	300.00	149.83	225	
701.7510.51180	STORM WATER BILLING	10,000.00	9,895.38	12,500	
701.7510.53201	GENERAL IMPROVEMENTS - STORM SEWERS & DRAINAGE	378,950.00	23,136.89	-	
701.7510.53520	SEWER CONSTRUCTION-STORM	500,000.00	3,873.02	574,000	Curtice Road ditch enclosure, Phase I
701.7510.53588	ENGINEERING-STORM SEWERS	15,000.00	26,325.27	58,000	
701.7831.50212	LABORERS WAGES - SPEC ASSMT LIGHTS - GRE	250.00	0.00	250	
701.7831.50550	MEDICARE - SPEC ASSMT LIGHTS - GREENWAY	10.00	0.00	10	
701.7831.51711	ELECTRICITY - SPEC ASSMT LIGHTS - GREENW	2,000.00	1,036.02	2,000	
701.7850.50212	LABORERS WAGES - SPEC ASSMT PUMP-PARCDUL	200.00	0.00	200	
701.7850.50511	P.E.R.S. - SPEC ASSMT PUMP-PARCDULANGLAD	20.00	0.00	20	
701.7850.50550	MEDICARE - SPEC ASSMT PUMP-PARCDULANGLADE	10.00	0.00	10	
701.7850.51292	COUNTY AUDITOR DEDUCTIONS - SPEC ASSMT P	0.00	0.00	-	
701.7850.51638	PUMP REPAIRS/MAINTENANCE - SPEC ASSMT PU	1,000.00	1,000.00	1,000	
701.7850.51711	ELECTRICITY - SPEC ASSMT PUMP-PARCDULANG	2,500.00	1,896.44	2,500	
701.7850.53301	NEW EQUIPMENT - SPEC ASSMT PUMP-PARCDUL	0.00	0.00	-	
701.7851.50212	LABORERS WAGES - SPEC ASSMT PUMP-NORTHCR	250.00	0.00	250	
701.7851.50550	MEDICARE - SPEC ASSMT PUMP-NORTHCREST II	10.00	0.00	10	
701.7851.51292	COUNTY AUDITOR DEDUCTIONS - SPEC ASSMT P	0.00	0.00	-	
701.7851.51711	ELECTRICITY - SPEC ASSMT PUMP-NORTHCREST	750.00	564.77	800	
701.7851.53301	NEW EQUIPMENT - SPEC ASSMT PUMP-NORTHCR	700.00	0.00	700	
Fund: 701	STORM WATER MANAGEMENT FUND	938,285.00	79,997.01	670,420	
704.7421.53201	GENERAL IMPROVEMENTS - K.N.B.	20,000.00	400.00	20,000	
Fund: 704	KEEP NORTHWOOD BEAUTIFUL FUND	20,000.00	400.00	20,000	
705.7330.52268	OTHER SUPPLIES & MATERIALS - SPECIAL EVE	5,000.00	0.00	10,000	
Fund: 705	NORTHWOOD CIVIC EVENTS FUND	5,000.00	0.00	10,000	

502 Accts		14,086,113.00	6,775,496.22	
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2026 Capital Replacements (Fund 408)Police Dept.

Ford Patrol SUV (1)	\$ 49,000.00
Assorted Equipment & Decals for Car	13,000.00
Radar in vehicles	18,000.00
DVR recording	22,000.00
Lockers	10,000.00
Chev Silverado Unmarked vehicle	45,000.00
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	\$ 157,000.00

Fire Dept.

New Braun F550 Medic Unit (5 yr. pmts)	\$ 70,780.00
Cardiac monitors/CPR devices	44,450.00
Turnout Gear (11)	41,965.00
(4) SCBA bottles	5,980.00
Replace expired CO meters (13)	2,639.00
Washer & Dryer	1,800.00
(2) Getac computers in vehicles	7,000.00
Replace (6) out of 40 portable radios	40,815.00
(20) Nomex hoods	2,700.00
(8) Firefighting boots	4,760.00
(8) Firefighting helmets	3,160.00
Fire hose	8,925.00
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	\$ 234,974.00

Public Service

Plow Truck Chassis	\$ 123,034.00
Kubota mower - replace 2021	\$ 29,363.00
Right of way mower - replace 2018	\$ 67,695.00
Tiger Flail Mower - replace 2018	\$ 56,815.00
Paint Sprayer - replace 2008	11,000.00
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	\$ 287,907.00

Buildings & Grounds

Re-stone Nature Trails	\$ 18,590.00
Re-stone Stoner Pond	12,130.00
NatureStone floor in DPS office	5,186.00
Replace doors (5)	18,676.00
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	\$ 54,582.00

Recreation

Playground Equipment at Brentwood	300,000.00
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	\$ 300,000.00

Administration

Computer replacements (14) x \$1,900	\$ 26,600.00
Cloud-based Finance & Payroll	21,195.00
CivicPlus Municipal Code	25,050.00
Website combining City, Police & Fire	9,863.00
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	\$ 82,708.00

GRAND TOTAL	\$ 1,117,171.00
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2026 Capital Improvements

401 Capital Improvement Fund

Street Dept.

Woodville/Wheeling radar detection	\$ 28,000.00
Western Mule	4,750.00
Resurface Central Park lot on Oram Rd	98,000.00
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	\$ 130,750.00

Street Construction

Dillrose and Richmand	\$ 465,325.00
Dalling Dr. East	302,690.00
Curtice Rd. Paving portion *	338,710.00
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	\$ 1,106,725.00

Fire

Station Alert System	\$ 41,000.00
Knox Box	2,425.00
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	\$ 43,425.00

Administration

Lexipol policy manual - General Govt	\$ 18,048.60
CivicPlus revamp City website	12,353.00
Requisition routing	14,525.00
Cloud-based Finance & Payroll server	39,550.00
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	\$ 84,476.60

Recreation

Bleachers for NCC gym	\$ 95,900.00
Fitness Eqpt. For NCC (8) units	19,997.00
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	\$ 115,897.00

Buildings & Grounds

Replace 50 yr old A/C Unit Muni bldg	\$ 225,000.00
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Grand Total (401) \$ 1,706,273.60

405 Community Center Bldg Fund

NCC Parking Lot, Phase II	\$ 297,500.00
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402 Recreation/Parks Fund

NCC Parking Lot, Phase II	40,800.00
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Grand Total 405/402 \$ 338,300.00

110 General Fund Balance Reserves

Dalling Drive West extension	\$ 506,650.00
Wales I-75 Corridor Study	50,000.00
Clock Tower at Enclave	350,000.00
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Grand Total 110 GF Reserves \$ 906,650.00

701 Storm Water Fund

Curtice Road Ditch Enclosure * \$ 632,000.00

Northwood 2026 Resurfacing Program
Dilrose Drive(Between Richmand Dr. and Oregon Rd.) and Richmand Drive
City of Northwood
Preliminary Estimate of Costs
August 13, 2026

<u>Description</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Total Price</u>
Clearing and Grubbing	1 LUMP	\$3,000.00	\$3,000.00
Sidewalk Removed	3550 SF	\$3.50	\$12,425.00
Curb and Gutter Removed	850 FT	\$15.00	\$12,750.00
2" Pavement Planning	7585 SY	\$3.50	\$26,547.50
Tack Coat	759 GAL	\$3.00	\$2,277.00
2" Asphalt Concrete Surface Course	422 CY	\$220.00	\$92,840.00
Pavement Repairs	1520 SY	\$40.00	\$60,800.00
Catch Basins Reconstructed to Grade	7 EA	\$2,500.00	\$17,500.00
Monument Adjusted to Grade	1 EA	\$1,500.00	\$1,500.00
Stop Line	45 FT	\$25.00	\$1,125.00
Curb and Gutter	850 FT	\$45.00	\$38,250.00
4" and 6" Sidewalk	3550 SF	\$11.00	\$39,050.00
Curb Ramps	4 EA	\$1,500.00	\$6,000.00
Restoration of Right - of - Way	1 LUMP	\$40,000.00	\$40,000.00
Mobilization	1 LUMP	\$15,000.00	\$15,000.00
Maintaining Traffic	1 LUMP	\$5,000.00	\$5,000.00
		SUBTOTAL	\$374,064.50

Construction Subtotal	<u>\$374,064.50</u>
Contingency	<u>\$37,435.50</u>
Construction Total	<u>\$411,500.00</u>

Topographic Survey	\$3,500.00
Engineering Design	\$29,925.00
Bidding	\$2,500.00
Construction Staking	\$3,500.00
Additional Project Representative (6 Weeks)	<u>\$14,400.00</u>
Project Grand Total	<u>\$465,325.00</u>

**Dalling Road
(From East Plaza to The Dead End)
City of Northwood
Preliminary Estimate of Costs
August 14, 2025**

<u>Description</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Total Price</u>
Clearing and Grubbing	1 LUMP	\$2,000.00	\$2,500.00
Curb Removed	760 FT	\$12.50	\$9,500.00
Sidewalk Removed	3160 SF	\$3.50	\$11,060.00
2" Pavement Planing	3779 SY	\$3.50	\$13,226.50
Tack Coat	378 GAL	\$3.00	\$1,134.00
2" Asphalt Concrete Surface Course	210 CY	\$220.00	\$46,200.00
Pavement Repairs	945 SY	\$40.00	\$37,800.00
Catch Basin Reconstructed to Grade	7 EA	\$2,500.00	\$17,500.00
Curb Ramps	7 EA	\$1,500.00	\$10,500.00
Curb	760 FT	\$40.00	\$30,400.00
4" and 6" Sidewalk	1360 SF	\$11.00	\$14,960.00
Stop Line	15 FT	\$25.00	\$375.00
Maintaining Traffic	1 LUMP	\$1,000.00	\$1,000.00
Mobilization	1 LUMP	\$10,000.00	\$10,000.00
Restoration of Right - of - Way	1 LUMP	\$35,000.00	\$35,000.00

Construction Subtotal	<u>\$241,155.50</u>
Contingency	\$24,144.50
Construction Total	<u>\$265,300.00</u>

Topographic Survey	\$3,000.00
Engineering Design	\$19,290.00
*Bidding	\$2,500.00
Construction Staking	\$3,000.00
Additional Project Representative (4 Weeks)	<u>\$9,600.00</u>
Project Grand Total	<u>\$302,690.00</u>

*Note: If project is bid with Dilrose Dr. and Richmand Dr., eliminate bidding cost.

**Dalling Road Extension
Wallick Frontage
City of Northwood
Preliminary Estimate of Costs
August 18, 2025**

<u>Description</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Total Price</u>
Clearing and Grubbing	1 LUMP	\$2,000.00	\$2,000.00
Excavation	850 CY	\$5.00	\$4,250.00
Embankment	850 CY	\$5.00	\$4,250.00
Subgrade Compaction	1910 SY	\$1.50	\$2,865.00
Subgrade Base Improvements	100 CY	\$55.00	\$5,500.00
Agregate Base	611 CY	\$55.00	\$33,605.00
Tack Coat	150 GAL	\$3.25	\$487.50
Asphalt Concrete Surface Course	84 CY	\$230.00	\$19,320.00
Asphalt Concrete Intermediate Course	84 CY	\$220.00	\$18,480.00
Sidewalks	5300 SF	\$11.00	\$58,300.00
Curb Ramps	200 SF	\$11.00	\$2,200.00
Detectable Warnings	16 SF	\$35.00	\$560.00
Curbs and Gutter	1048 FT	\$40.00	\$41,920.00
Curb	80 FT	\$35.00	\$2,800.00
Maintaining Traffic	1 LUMP	\$1,000.00	\$1,000.00
Mobilization	1 LUMP	\$5,000.00	\$5,000.00
Ground Mounted Support	24 FT	\$33.00	\$792.00
Sign	9.25 SF	\$44.00	\$407.00
Headwall	1.78 CY	\$1,500.00	\$2,670.00
12" Storm Sewer, Type B	54 FT	\$75.00	\$4,050.00
12" Storm Sewer, Type C	394 FT	\$55.00	\$21,670.00
60" Storm Sewer, Type B	39 FT	\$450.00	\$17,550.00
60" Storm Sewer, Type C	221 FT	\$275.00	\$60,775.00
Catch Basin, Type A-1, As Per Plan	4 EA	\$3,000.00	\$12,000.00
2-6 Catch Basin	1 EA	\$8,700.00	\$8,700.00
Storm Manhole, No. 3	2 EA	\$3,500.00	\$7,000.00
Storm Manhole, No. 3 (6' Dia.)	1 EA	\$8,700.00	\$8,700.00
Stop Line	20 FT	\$10.00	\$200.00
Topsoil Furnished and Placed	50 CY	\$50.00	\$2,500.00
Seeding and Mulching	1850 SY	\$1.50	\$2,775.00
Commercial Fertilizer	0.17 TON	\$600.00	\$102.00
Curb Inlet Sediment Filter	4 EACH	\$50.00	\$200.00
Construction Entrance	1 EA	\$1,000.00	\$1,000.00
Concrete Washout	1 EA	\$500.00	\$500.00

Restoration of Right - of - Way	1	LUMP	\$10,000.00	\$10,000.00
8" Waterline	588	FT	\$64.00	\$37,632.00
Hydrant Assembly	1	EA	\$8,000.00	\$8,000.00
10"x10"x8" Tapping Sleeve & Valve in Valve Box	1	EA	\$6,000.00	<u>\$6,000.00</u>

Construction Subtotal	\$415,760.50
Contingency	<u>\$41,539.50</u>
Construction Total	\$457,300.00

Topographic Survey	\$2,000.00
Engineering Design	\$33,250.00
*Bidding	\$2,500.00
Construction Staking	\$2,000.00
Additional Project Representative (4 Weeks)	<u>\$9,600.00</u>
Project Grand Total	\$506,650.00

**CURTICE ROAD PAVEMENT & DRAINAGE IMPROVEMENT
CITY OF NORTHWOOD
COY ROAD TO WOODHURST APARTMENTS PLUS ENCLOSE 650 FEET OF DITCH
PRELIMINARY ESTIMATE OF COSTS
September 11, 2025**

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>TOTAL PRICE</u>
PAVEMENT				
201	Clearing and Grubbing	1	LUMP \$10,000.00	\$10,000.00
253	Pavement Repairs	1139	SY \$50.00	\$56,950.00
254	Pavement Planing	11,390	SY \$3.00	\$34,170.00
441	Asphalt Concrete, Surface Course, Type 1, (448) PG 64-22	633	CY \$230.00	\$145,590.00
644	Pavement Markings	1	LUMP 10,000.00	\$10,000.00
SPEC	Restoration of Right-of-way	1	LUMP \$25,000.00	\$25,000.00
SPEC	Erosion Control	1	LUMP \$10,000.00	<u>\$10,000.00</u>
Construction Subtotal				\$291,710.00
DRAINAGE				
611	48" x 98" Storm Sewer	650	FT \$750.00	\$487,500.00
611	Storm Chambers	3	EA \$7,500.00	\$22,500.00
Construction Subtotal				\$510,000.00
Contingency				<u>\$80,100.00</u>
Construction Total				\$881,810.00
Topographic Survey				\$5,000.00
Engineering Design				\$64,000.00
Construction Engineering				<u>\$20,000.00</u>
Project Total				\$970,810.00

Paving incl cont 320,881
ingrain 17,829

338,710

Drainage 632,000