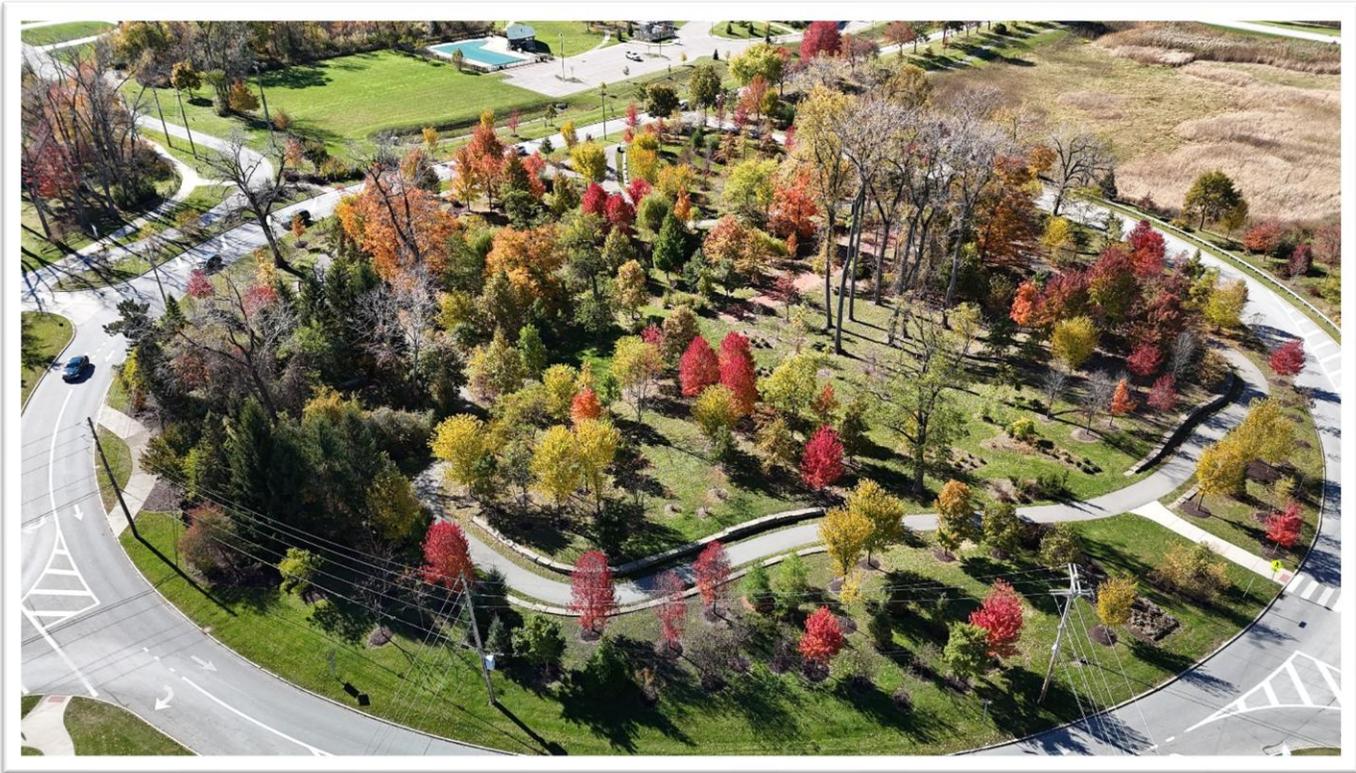


CITY OF PEPPER PIKE

2026 Budget Document



Richard M. Bain, Mayor



City of Pepper Pike, Ohio
For the Year Ending 12-31-2026

City of Pepper Pike, Ohio
BUDGET

For the Fiscal Year
January 1 – December 31, 2026

Elected Officials and Senior Leadership
(as of December 31, 2025)

CITY COUNCIL

Anthony M. Gentile, Jr. – Vice Mayor
Jackie Godic
Cathy Hwang
Jim LeMay
Scott Newell
Melanie Weltman
Emmy Zatroch

Sheila Brett-O'Connor, Clerk of Council

MAYOR

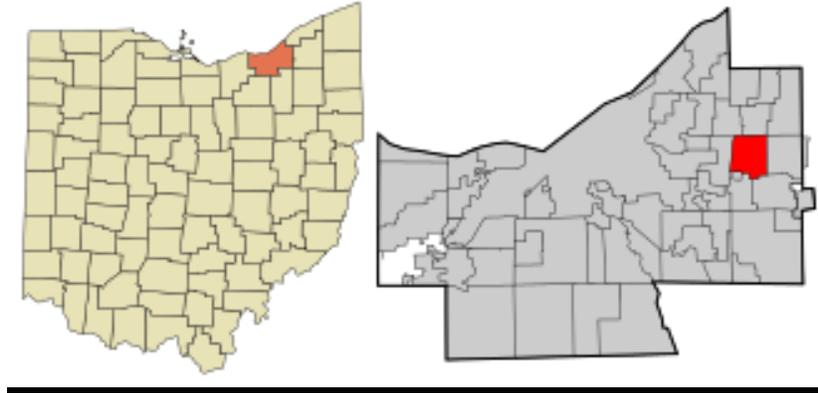
Richard M. Bain

SENIOR LEADERSHIP

James Advent, Service Director
Steve Byron, Law Director
Karl Dietz, Police Chief
John Frazier, Fire Chief
Paul Kowalczyk, Building Commissioner
Peter M. Rancatore, Jr., Finance Director/Treasurer
Don Sheehy, City Engineer

Table of Contents

Pepper Pike Profile.....	3-4
Mayor’s Note & Forward.....	5-6
Executive Summary.....	7
General Fund Revenue.....	8
Police.....	9-13
Building.....	14-15
Service & Solid Waste.....	16-22
Finance.....	23-24
Mayor, Council & Legal.....	25
Engineering.....	26
Public Lands, County Auditor, General Government & Non- Governmental.....	27
General Fund Totals.....	28
Special Revenue Funds.....	29-33
Fire Levy Fund.....	34-38
Fiduciary & Other Funds.....	39-40
Capital Improvement Fund.....	41-43
Financial Glossary.	44-45



History and Geography

The City of Pepper Pike is 12 miles east of downtown Cleveland, comprising 7.5 square miles with some of the most desirable neighborhoods in the sylvan Chagrin Valley. It is bounded by I-271 on the west and SOM Center Road to the east. On the north and south, its respective boundaries are Cedar Road and Chagrin Boulevard. Pepper Pike offers easy living that is conveniently accessible to the Cleveland area's rich string of cultural and other amenities. Incorporated as a village in 1924, Pepper Pike became a city in 1970, when its population reached 5,000. The population as of the 2020 Census is 6,796.

Government

Pepper Pike operates and is governed by the laws of the State of Ohio, and its city charter provides for a mayor-council form of government. The mayor is elected to a four-year term, serving as the City's full-time chief executive and administrative officer. Legislative authority is vested in a seven-member part-time council, consisting of all at-large members. Terms of Council members are staggered between two groups that are elected and serve four-year terms.

Key Pepper Pike Data

Year Incorporated - 1924

Form of Government

Mayor/Council
Mayor serves as Chief Executive & Administrative Officer

Elected Officials

Council Members 7
Mayor 1

Parks, Recreation & Services

Parks 3
Playground 1
Senior Center Services 1

Bond Rating

Moody's Aaa

Demographic Data - 2020 US Census Data

Population 6,796
Median Household Income \$215,373
Median Age 47.6
Bachelor's Degree or Higher 80.9%

Geography (in miles)

Square Miles 7.1
Streets 49
Trails & Pedestrian Paths 5
Water Lines 58
Storm Sewer Lines 33
Sanitary Sewer Lines 28.8
Sanitary Force Mains 7.7
Sanitary Pump Stations 10

Public Safety

Police Stations 1
Fire Stations 1

CITY OF PEPPER PIKE

28000 SHAKER BOULEVARD • PEPPER PIKE, OHIO 44124

PHONE: (216) 896-6126

FAX: (216) 831-6525

EMAIL: bain@pepperpike.org

Mayor

RICHARD M. BAIN



Members of Council:

Pursuant to the directive of Article IX, Section 3 of the Charter of Pepper Pike, it is my privilege to hereby submit to Council my message regarding the proposed 2026 operating budget and capital improvements program for the upcoming fiscal year. We enter 2026 maintaining a strong fiscal position and enjoying an excellent AAA Moody's bond rating. I am confident that as 2026 unfolds we will continue to see further advances in improvements to our City infrastructure; including additional trails making Pepper Pike a healthy and enjoyable city for our residents by the expansion of our walking trails and parks, further improvements to storm and sanitary systems and the delivery of the finest city services in the region. We will continue to do so without raising taxes for our residents.

There are no major changes in the financial policies, expenditures, appropriations or revenues of the City for the forthcoming year. To accomplish the capital improvements desired by the community and affordable by the city, we will be spending some of our accumulated cash reserves in a sustainable and fiscally sound manner. The annual changes are described in the budget documents provided to Council. The policies and expenditures remain those of fiscal responsibility and sustainability for the operations of the city departments and capital programs of the city.

As presented to Council, the 2026 budget is the result of combined actual and projected expenses. Because the City is currently engaged in collective bargaining to reach fair, competitive and sustainable agreements with the three employee bargaining units, this budget document remains "neutral" from the prior year and does not reflect potential changes in labor costs. It is subject to revision as agreements are reached with employees. The "Assumptions" underlying this budget and also provided to Council, are a significant aspect of the budget submission.

Operations of the city will be paid through expenditures from the city general fund and other city funds as described in the budget documents. There are occasions where borrowing, such as with the city sanitary sewer projects will be utilized, and some capital improvements, such as the extension of the Gates Mills multi-purpose path and park, will be supported by grants received by the city. Limitations on proposed budget projections include matters such as the future costs associated with contracts for Fire, Police and AFSCME members for which negotiations are not concluded, and which are not included in the five-year projections.

I close with special thanks to our City Finance Director, his staff, our Departments heads and their staffs, for their collaborative efforts in creating this budget for the year ahead and which will make a difference in the lives of all of our Pepper Pike residents. I look forward to the year ahead as our city government continues to maintain, but modernize and transform our vibrant and dynamic community.

Sincerely,

A handwritten signature in blue ink that reads "Richard M. Bain".

Richard M. Bain, Mayor

Forward Note

Dearest Councilmembers and Pepper Pike Residents,

This document represents the proposed 2026 operating and capital budget, along with requisite projections for future periods. Every line item was reviewed in detail, examining the current year budget, as well as current revenue and expenditures in arriving at a suitable amount of proposed appropriation. This was truly a collaborative project, as each department director was consulted in the 2026 budget compilation.

I'd like to thank all those instrumental in the compilation of this budget that possessed not only an intimate level of knowledge and expertise of Pepper Pike's operations, but also a tremendous amount of patience to answer my multitude of inquiries, namely:

- All the Directors
- The Mayor
- My staff:
 - Sheila Brett-O'Conner; and
 - Special thanks to Becki Kovach who not only provided technical expertise, but also some pizzazz in developing the look and feel of this very professional-looking budget document.

I express my deepest appreciation and gratitude to each of you, and look forward to working with everyone as we take on the challenges that the 2026 budget year brings.

Sincerely,

A handwritten signature in blue ink that reads "PETER" in a stylized, cursive font. The signature is written in a fluid, connected style with a long, sweeping underline that extends to the right.

Peter M. Rancatore, Jr.
Finance Director and Treasurer

Executive Summary

Pepper Pike's total 2026 budget incorporates special revenue and other funds, capital expenditures, and a general fund expenditure budget of \$14,756,207 among city departments and projects. Notable points regarding the general fund budget and various line items include the following:

Revenue:

- **Income Tax** – Collected by the Regional Income Tax Agency, the City's income tax is its largest revenue source, and is sensitive to economic conditions. The \$8.6 million budgeted for 2026 comprises roughly 63% of the total General Fund Budget. This represents a 1.2% increase over the \$8.5 million that we're now estimating will be collected for 2025, which is under the original 2025 budget of over \$8.7 million.
- **Property Tax** - Cuyahoga County conducted a sexennial appraisal in 2024. As we've discussed in finance committee, the City benefitted from this reappraisal. The 2024 values are in place for the 2025-2027 collection years. Therefore, this revenue should be relatively stable, with only modest increases from new construction additions.

Certain components of the property tax are, for financial accounting purposes, categorized within the "Intergovernmental Revenue" category, and include the 2.5% and the 10% rollbacks, and the Homestead exemption. These revenue items are subsidized and come from the State of Ohio. Collectively, they are all part of the property tax and comprise roughly 20% of the General Fund Budget.

- **Investment Income** – The proposed budget includes \$1.1 million of investment income, representing an 8% chunk of the General Fund budget. Of concern to our investment income revenue stream, the general economic slowdown is resulting in lowered interest rates on for our investable funds. Moreover, as the City deploys its resources to address its burgeoning infrastructure needs, there will, in addition to lowered interest rates, be a lower investable balance. Though the City tiers the maturity of its investments, these factors create a challenge to this revenue stream moving forward.

Expenditures:

- **Personnel** – The City is currently in contract negotiations with our collective bargaining partners that provide the Pepper Pike community with exemplary service. As such, this budget document makes no new assumptions with respect to personnel line items. This will inevitably result in an amended appropriation at a future date. However, since the City cannot operate without a passed budget in place, we are presenting previous year assumptions for personnel line items.
- **Other Operational Expenditures** – Line items were examined with directors, with appropriate adjustments made based on these discussions. Notably included to assist in personnel related matters are supplemental contract services appropriations for a skilled Human Resource representative with a legal background that is available for consult for day to day operations.
- **Capital Projects** – Integral to any capital budget is road maintenance and reconstruction, and the City is allocating nearly \$2.5 million to this cause. Additionally, the 2026 Capital budget includes over \$2.2 million for pedestrian access. These include the Gates Mills Boulevard Trail, Phase 2; and the Brainard Road Trail from Cedar to Kersdale, providing walkability and recreational activity for a community that not long ago had little access to its natural amenities. Finally, storm water and sewer projects amount to over \$3.3 million, including the Belgrave Sewer Project.

General Fund Revenue

City of Pepper Pike 2026 Proposed Budget and Five Year Forecast

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		Actual	Actual	Budget	Proposed	Projections	Projections	Projections	Projections	IX-3(1)c
General Fund (0A1)										
ACCT NO.	Revenue									
301	Property Tax	1,997,828	2,014,411	2,114,700	2,400,000	2,418,000	2,538,900	2,557,942	2,577,126	
Total - Property Taxes		1,997,828	2,014,411	2,114,700	2,400,000	2,418,000	2,538,900	2,557,942	2,577,126	
307	Municipal income tax	8,866,659	8,278,065	8,731,440	8,600,000	8,686,000	8,772,860	8,860,589	8,949,194	
Total - Municipal Income Taxes		8,866,659	8,278,065	8,731,440	8,600,000	8,686,000	8,772,860	8,860,589	8,949,194	
308	Admissions Tax	438,939	464,946	370,000	440,000	446,600	453,299	460,098	467,000	
309	Franchise tax (Cable TV)	79,754	75,663	83,000	70,000	66,150	62,512	59,074	55,825	
Total - Other Taxes		518,693	540,609	453,000	510,000	512,750	515,811	519,172	522,825	
310	Local government fund	88,365	80,050	80,000	85,000	85,850	86,709	87,576	88,451	
312	Cigarette tax	37	37	40	40	40	40	40	40	
313	Liquor & Beer Permits	7,054	4,931	4,500	4,500	4,500	4,500	4,500	4,500	
302	10% Rollback	199,134	204,130	207,900	254,000	256,540	270,008	272,708	275,436	
303	Homestead	13,408	13,652	12,750	14,000	13,440	13,978	13,488	12,949	
304	2.5% Rollback	39,222	39,259	40,950	51,500	52,015	53,575	54,111	54,652	
316.100 ^a	State Fee Tax-Commercial	800	1,626	500	500	500	500	500	500	
316.200 ^a	State Fee Tax-Residential	1,282	1,450	1,300	1,400	1,400	1,400	1,400	1,400	
Total - Intergovernmental Revenue		349,302	345,135	347,940	410,940	414,285	430,710	434,324	437,928	
316.000 ^b	Building Permits	207,513	245,271	135,000	141,750	144,585	147,477	150,426	153,435	
317.000 ^c	Architect Fees	44,815	49,599	46,000	14,000	14,000	14,000	14,000	14,000	
317.100	Engineer Fees	-	-	-	17,000	17,000	17,000	17,000	17,000	
317.200	Plans Examiner Fees	-	-	-	15,400	15,400	15,400	15,400	15,400	
318.000	Landscape & Snowplowing Fees	4,080	3,360	4,100	3,000	3,000	3,000	3,000	3,000	
318.100	Contractor Registration	-	-	55,000	64,000	64,000	64,000	64,000	64,000	
Total - Building Department Revenue		256,408	298,229	240,100	255,150	257,985	260,877	263,826	266,835	
<small>^apreviously included 316.100 Building Permits Revenue; ^bpreviously included in 318.100 Landscaping & Snowplowing; ^cpreviously included in 317.000-200</small>										
321	Police Patrol Charges for Services	-	-	-	96,000	97,000	98,000	99,000	100,000	
323	Community Diversion Program	150	-	150	-	-	-	-	-	
Total - Police & Fire Department Revenue		150	-	150	96,000	97,000	98,000	99,000	100,000	
314	Interest	875,217	1,292,024	1,000,000	1,100,000	900,000	850,000	750,000	700,000	
325-325.1	Shaker Court Receipts	34,492	31,031	30,000	32,000	32,000	32,000	32,000	32,000	
327	Install mailboxes	6,690	3,610	3,000	3,700	3,700	3,700	3,700	3,700	
328	Miscellaneous	44,302	54,097	32,000	55,000	55,000	55,000	55,000	55,000	
329	Cemetery	400	-	-	-	-	-	-	-	
332	Grant Proceeds - ODNR Tree Grant	-	-	-	-	-	-	-	-	
391	Sale of Recyclables	5,157	5,655	4,000	4,800	4,800	4,800	4,800	4,800	
333	Lease Revenue	132,087	136,688	135,000	135,000	135,000	135,000	135,000	135,000	
Total - Miscellaneous Revenue		1,098,346	1,523,105	1,204,000	1,330,500	1,130,500	1,080,500	980,500	930,500	
Subtotal - Governmental Revenue		13,087,386	12,999,555	13,091,330	13,602,590	13,516,520	13,697,657	13,715,352	13,784,408	
392	Sale of Assets	33,142	31,085	20,000	25,000	25,000	25,000	25,000	25,000	
393*	Reimbursements	143,868	155,261	150,000	40,000	40,000	40,000	40,000	40,000	
396	Grants	-	-	-	20,000	20,000	20,000	20,000	20,000	
394	Advances returned	800,000	-	-	-	-	-	-	-	
395	Transfers in	-	-	-	-	-	-	-	-	
Total - Non-Governmental Revenue		977,010	186,346	170,000	85,000	85,000	85,000	85,000	85,000	
TOTAL - GENERAL FUND RECEIPTS		14,064,396	13,185,901	13,261,330	13,687,590	13,601,520	13,782,657	13,800,352	13,869,408	

Police

Descriptions and Duties

- The organizational structure of the Department is designed to create an efficient means to accomplish the mission and goals, providing for the best possible service to the public. The Department consists of twenty full-time police officers and one part-time administrative assistant.
- The Chief of Police is responsible for administering and managing the City of Pepper Pike Police. There are 3 bureaus in the Police Department: Executive Bureau, Uniform Patrol Bureau, and Detective Bureau.
- The Executive Bureau is commanded by the Chief of Police, whose primary responsibility is to provide general management direction and control for the Executive Bureau, including management of the department budget and the designation of the custodian of records. The Executive Bureau consists of Technical Services and Administrative Services. Included personnel are the Lieutenant, five Sergeants and a part-time administrative assistant.
- The Uniform Patrol Bureau is commanded by four shift Sergeants, whose primary responsibilities are to provide general management direction and control for the Uniform Patrol Bureau, consisting of twelve Patrol Officers.
- The Detective Bureau is commanded by the Detective Sergeant, whose primary responsibility is to provide general direction and control for case and evidence management. The Detective Bureau consists of the Detective Sergeant, a Patrolman assigned as School Resource Officer and a Patrolman assigned as the Evidence Room Custodian.
- Primary duties of the Police Department are public safety, law enforcement and crime prevention. Duties include traffic law enforcement and response to all emergencies. Responding to, reporting and investigation of motor vehicle accidents, incidents and crimes. The arrest and prosecution of criminal offenders. The building and maintaining of a strong partnership with the community through daily contact, social media and public outreach events.

2025 Accomplishments

- Testing and promotion of two new Sergeants.
- Peer nomination and election of Police Chief to the Cuyahoga County Police Chiefs Association Board of Governors.
- Conducted ten departmental range training dates for handgun and rifle proficiency.
- Conducted two complete sessions of in house departmental defensive tactics training.
- Held a departmental critical event tabletop session with Cuyahoga County Emergency Management.
- Attended rescue task force training for active shooter response.
- Applied for and obtained grant funds for body armor and body worn camera expenses.
- Hiring of two new police officers.
- Continued management of a responsible and successful deer culling program.
- Two officers actively participating on the E.D.G.E. Accident Investigation Team.
- Implementation of a special needs registry for residents.

2026 Goals, Projects and Strategic Vision

- Testing and hiring of one additional police officer to bring total staffing to 20.
- Supervisor Training and Education Program (STEP) leadership training for one new Sergeant.
- Advancement of additional Rescue Task Force Training.
- Improvement of the access control system within the police department.
- Implementation of First Call Program in partnership with Beachwood, Solon and Orange Village.
- Expansion of live feed video system to additional intersections in Pepper Pike.
- Participation in additional county-wide public outreach events and growth of positive social media presence.

	2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
	Actual	Actual	Budget	Proposed	Projections	Projections	Projections	Projections	IX-3(1)c
General Fund (0A1)									
Police Department									
01A-410	Salaries	1,473,465	1,635,598	1,727,000	1,727,000	1,727,000	1,727,000	1,727,000	1,727,000
01A-410.1	Earned Sick Pay	8,252	7,870	10,700	10,700	10,700	10,700	10,700	10,700
01A-410.2	Extra Pay - Offer. in Charge	21,298	23,592	25,000	25,000	25,000	25,000	25,000	25,000
01A-411	Wages	10,031	12,411	15,000	15,000	15,000	15,000	15,000	15,000
01A-415	Overtime	189,376	197,355	190,000	190,000	190,000	190,000	190,000	190,000
01A-416	Experience Pay	41,235	43,265	46,600	46,600	46,600	46,600	46,600	46,600
01A-417	Uniform Maintenance	12,150	19,225	20,000	20,000	20,000	20,000	20,000	20,000
01A-419	P.E.R.S.	1,379	1,775	2,100	2,100	2,100	2,100	2,100	2,100
01A-419.200	Health Insurance	198,841	196,395	223,000	245,300	269,830	296,813	326,494	359,144
01A-419.300	Life Insurance	1,110	1,173	1,250	1,250	1,313	1,378	1,447	1,519
01A-419.400	Medicare	24,897	27,410	29,300	29,300	29,300	29,300	29,300	29,300
01A-419.500	Dental Insurance	5,528	5,549	5,500	5,775	6,064	6,367	6,685	7,020
01A-419.600	Workers Compensation	18,762	22,953	21,500	21,930	22,369	22,816	23,272	23,738
01A-419.700	Unemployment Benefits	3,846	-	-	-	-	-	-	-
01A-419.800	Vision Plan	(19)	(134)	-	-	-	-	-	-
	Personnel - Subtotal	2,010,152	2,194,437	2,316,950	2,339,955	2,365,275	2,393,074	2,423,598	2,457,119
Police Department									
01A-420	Conferences, Educ. & Travel	11,590	24,295	20,000	25,000	25,000	25,500	25,500	26,000
01A-425	Office Supplies	1,443	1,268	1,500	1,500	1,500	1,500	1,500	1,500
01A-430	Contract Services	96,215	175,982	190,340	190,000	191,900	193,819	195,757	197,715
01A-432	Outside Legal	21,072	19,962	15,000	20,000	20,000	20,000	20,000	20,000
01A-440	Other Oper. and Maint.	29,168	34,933	33,520	30,000	31,000	32,000	33,000	34,000
01A-445	Accessories & Uniforms	3,071	12,025	12,600	14,000	14,140	14,281	14,424	14,568
01A-450	Utilities	17,992	18,397	20,000	21,000	22,000	23,000	24,000	24,000
01A-460	Vehicle Maintenance	71,054	80,903	77,000	85,000	86,700	88,434	90,203	92,007
01A-465	Equipment Maintenance	19,530	24,436	28,000	30,000	30,600	31,212	31,836	32,473
01A-470	Building and Land Maint.	3,561	3,464	5,000	5,000	5,000	5,000	5,000	5,000
01A-475	Traffic & Street Lighting	33,059	36,857	28,000	37,000	38,000	39,000	40,000	40,000
01A-476	Signs & Traffic Markings	182	2,716	5,000	4,000	4,000	4,000	4,000	4,000
	Other Operating - Subtotal	307,938	435,238	435,960	462,500	469,840	477,746	485,220	491,263
01A-485	Capital - Subtotal	-							
	Total Police Department	2,318,090	2,629,675	2,752,910	2,802,455	2,835,115	2,870,820	2,908,818	2,948,382
									233,538
Police and Fire Communications									
01D-430	Contract Services (Dispatch)	314,466	324,249	333,976	345,000	355,000	365,000	375,000	390,000
01D-465	Equipment & Maintenance	-	-	-	2,000	-	-	-	-
	Other Operating - Subtotal	314,466	324,249	333,976	347,000	355,000	365,000	375,000	390,000
01D-485	Capital - Subtotal	-							
	Total Police/Fire Communications	314,466	324,249	333,976	347,000	355,000	365,000	375,000	390,000
									28,917
County Health									
02B-430	Contract Services	44,854	49,271	54,368	60,892	68,232	76,420	85,590	95,861
	Total County Health	44,854	49,271	54,368	60,892	68,232	76,420	85,590	95,861
									5,074
Care of Prisoners									
02C-430	Contract Services	5,575	5,480	15,000	10,000	11,000	12,000	12,000	12,000
02C-440	Other Operation and Maint.	-	-	-	-	-	-	-	-
	Total Care of Prisoners	5,575	5,480	15,000	10,000	11,000	12,000	12,000	12,000
									833

Police



Police Capital Improvements

**City of Pepper Pike
2026 Proposed Budget and Five Year Forecast For
Capital Improvements (Infrastructure & Non-Infrastructure)**

<u>Department/Funding Source Fund/Descriptions</u>	<u>2026 Proposed</u>	<u>2027 Projections</u>	<u>2028 Projections</u>	<u>2029 Projections</u>	<u>2030 Projections</u>
<u>Police Department - Capital Improvement Fund (G24)</u>					
Police Vehicle Replacments	75,000	215,000	170,000	170,000	250,000
Mobile Data Terminals/Laptop	-	18,000	12,000	6,000	-
Computer Workstation, Servers or CVSA	-	15,000	13,000	15,000	-
Radar Signs	-	-	20,000	-	-
Radar Units	-	6,000	-	-	-
Station Maintenance	5,000	5,000	5,000	5,000	5,000
Door Lock Control System	86,000	-	-	-	-
ADA Operator	-	-	5,000	-	-
Police/IT Room Air Conditioner	6,000	-	-	-	-
Evidence Camera	-	1,000	-	-	-
Patrol Rifles + Accessories (rifles, suppressors, lights, slings)	5,000	-	-	-	-
Balistic Helmets/Rifle Rated Chest Plates	33,000	-	-	-	-
Duty Hand Guns & Shot Guns	21,000	-	-	-	-
Portable MARCS Radios	-	-	-	65,000	-
AED's	-	-	12,800	-	-
Police Department - Subtotal	<u>\$ 231,000</u>	<u>\$ 260,000</u>	<u>\$ 237,800</u>	<u>\$ 261,000</u>	<u>\$ 255,000</u>

Police



Building

The City of Pepper Pike Building Department is responsible for administering and enforcing the City's Building and Zoning Codes. The Department's mission is to ensure a safe, functional and aesthetically pleasing built environment while preserving and enhancing community character, historic elements and environmentally sensitive areas.

The Building Department conducts review of building plans (both commercial and residential) and provides inspections throughout the construction phase to ensure compliance with all adopted codes. It also addresses compliance on residential properties through the enforcement of property maintenance codes.

Despite the current high cost of construction material and labor, Pepper Pike continues to attract new home construction and additions to its residential housing stock. Pepper Pike continues to be a community where people feel confident making significant investment in building and maintaining their homes, knowing it is an investment, which will increase in value.

2025 Building Highlights:

- The Sterling Lakes Development had the second to last site developed for a new home. Only one remaining parcel on Legends Way is left to be developed.
- The Edgewood Trace Development is on its way to completion. The last building at the entrance to the development is coming to completion.
- Cedar Lakes Development has two houses currently under construction leaving only one lot left for development.
- Multiple new homes were under construction this year on Fairmount Boulevard, Gates Mills Boulevard, Creekside Drive, Cedarwood Road and Lander Road.

Some of the highlights in commercial projects were:

- Medina Creative Living completed the construction of all the buildings on their site. Most of the units are currently occupied and the last remaining units will be completed by the end of this year.
- Heritage Classical Academy continued with the rehabilitation of one of the buildings on site. The remaining buildings completed last year are fully functioning and occupied by the school.
- Renovations continued at Orange Schools with the completion of an addition/alteration and new roof replacement at the Pepper Pike Early Learning Center. Alterations at the outdoor pool behind the Orange High School were completed prior to the swim season.
- The Country Club finished their maintenance projects which included roof replacement, window replacement and masonry repairs.
- The Pepper Pike Club finished the addition of a new patio at the club building and a new comfort station was constructed on the golf course.

2026 Building Outlook:

- The Cleveland Racquet Club has been in the design phase of an expansion to the indoor court facility.
- Medina Creative Living is looking to move forward with Phase 2 of their project which will be the construction of a community building for the residents of that development.
- Heritage Classical Academy is looking to provide additional on-site classroom space with temporary classroom buildings while continuing working on their capital improvement campaign to implement the campus master plan that was presented to the Pepper Pike Planning Commission earlier this year.

Building

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>IX-3(1)c</u>
General Fund (0A1)										
Building Department										
04A-411	Wages	55,081	55,182	63,000	63,000	63,000	63,000	63,000	63,000	
04A-419	P.E.R.S.	7,476	7,997	8,610	8,610	8,610	8,610	8,610	8,610	
04A-419.200	Health Insurance	13,963	13,737	15,800	17,380	19,118	21,030	23,133	25,446	
04A-419.300	Life Insurance	69	69	75	75	79	83	87	91	
04A-419.400	Medicare	742	743	925	925	925	925	925	925	
04A-419.500	Dental Insurance	487	487	525	551	579	608	638	670	
04A-419.600	Workers Compensation	476	831	675	689	702	716	731	745	
04A-419.800	Vision Plan	(77)	(84)	-	-	-	-	-	-	
	Personnel - Subtotal	<u>78,218</u>	<u>78,962</u>	<u>89,610</u>	<u>91,230</u>	<u>93,013</u>	<u>94,972</u>	<u>97,123</u>	<u>99,488</u>	
04A-418	Architects	-	7,890	-	-	-	-	-	-	
04A-420	Conferences, Educ. & Travel	220	160	1,000	500	500	500	500	600	
04A-425	Office Supplies	408	855	1,300	900	1,000	1,000	1,000	1,000	
04A-430	Contract Services	168,824	163,196	187,000	210,000	214,000	218,000	222,000	226,000	
04A-435	State Fees-Commercial Permits	2,099	2,834	3,000	3,000	3,100	3,200	3,300	3,500	
04A-440	Other Operation and Maint.	1,020	92	1,500	2,500	2,600	2,600	2,600	2,700	
04A-460	Vehicle Maintenance	1,309	2,165	5,500	3,000	3,200	3,500	3,700	4,000	
04A-465	Equipment Maintenance	460	437	1,000	1,000	1,000	1,000	1,000	1,000	
	Other Operating - Subtotal	<u>174,340</u>	<u>177,629</u>	<u>200,300</u>	<u>220,900</u>	<u>225,400</u>	<u>229,800</u>	<u>234,100</u>	<u>238,800</u>	
04A-485	Capital - Subtotal	<u>-</u>								
	Total Building Department	<u>252,557</u>	<u>256,591</u>	<u>289,910</u>	<u>312,130</u>	<u>318,413</u>	<u>324,772</u>	<u>331,223</u>	<u>338,288</u>	<u>26,011</u>

Service & Solid Waste

Description & Duties

- Responsible for maintaining and improving the city's infrastructure and public assets.
- Provides essential services that ensure safe, clean, and efficient community operations.
- Oversees divisions such as streets, sanitation, vehicle maintenance, parks, and facilities.
- Manages snow and ice control, leaf and brush collection, rubbish/recycle collection and stormwater system maintenance. Including but not limited to records, contracts, management, etc.
- Manage all fuel usage and ordering for all city departments
- Supervise preventative and special maintenance work pertaining to buildings, grounds, equipment and other facilities.
- Maintains city-owned properties, buildings, and public spaces to ensure community safety and accessibility.
- Coordinates with other departments and contractors for capital improvement and infrastructure projects.
- Responds to citizen service requests and works to maintain a high standard of public satisfaction.
- Maintenance of city parks and public green spaces
- Mowing and upkeep of city properties and right-of-way areas.
- Managing the city's rubbish and recycling campaigns (including rear yard rubbish collection, electronics drop-off, hazardous waste, etc.)
- Street sweeping, traffic and street-sign maintenance.
- Contract, Bids, and Grant applications/revisions
- Tree Maintenance
- Event Management for all city events
- Maintain and service all city vehicles and equipment, including those used by Police, Fire, and Building Departments
- Communication with all residents and assist where needed
- Ensure efficiency of operations and policy directives
- Conduct safety training sessions for departmental staff
- Ensure efficient operations, compliance with policy directives, and completion of all administrative duties.

2025 Accomplishments

- Completed major roadway resurfacing and repair projects improving transportation safety and efficiency.
- Upgraded city fleet vehicles for improved fuel efficiency and reduced maintenance costs.
- Implemented new work order management software to streamline service requests and reporting.
- Enhanced stormwater management systems to reduce flooding and improve drainage.
- Improved Park and facility maintenance schedules for better community use and sustainability.
- Expanded recycling and yard waste collection programs, increasing community participation.
- Conducted successful snow and ice removal operations ensuring minimal travel disruptions.
- Supported enhanced walkability and trail connectivity projects, including multi-purpose trail design along Gates Mills Boulevard with integrated stormwater controls and landscaping.
- Secured multiple grants, including Recycling, NOPEC, and Phragmite Removal funding.
- Changed Solid Waste and Recycling contracts to save on dumping costs.

Service & Solid Waste

2026 Goals, Projects, and Strategic Vision

- Launch multi-year Infrastructure Renewal Plan focusing on street resurfacing and sewer improvements.
- Modernize maintenance facilities to improve efficiency and employee safety.
- Enhance resident communication through improved online and in person service requests.
- Strengthen partnerships with local organizations for beautification and sustainability projects.
- Continue proactive maintenance of stormwater systems to mitigate flooding risks.
- Develop long-term Asset Management Plan to guide infrastructure investment and budgeting decisions.
- Strengthen asset management and departmental efficiency: maintain and replace fleet and equipment (such as the new truck), update scheduling/maintenance protocols, enhance service response to citizen requests, and keep operating costs at a minimum while maintaining high service levels.
- Improve community communication and engagement: Use the city's newsletters and digital tools to inform residents about service schedules (e.g., branch chipping calendar, holiday rubbish collection) and encourage participation in city programs.)





Solid Waste

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>IX-3(1)c</u>
General Fund (0A1)										
<u>Solid Waste</u>										
05F-410	Salaries	67,275	67,522	73,425	73,425	73,425	73,425	73,425	73,425	
05F-410-1	Earned Sick Pay	416	-	1,300	1,300	1,300	1,300	1,300	1,300	
05F-411	Wages	383,019	367,510	385,000	385,000	385,000	385,000	385,000	385,000	
05F-416	Experience Pay	4,260	4,605	4,200	4,200	4,200	4,200	4,200	4,200	
05F-419	P.E.R.S.	55,933	65,566	64,600	64,600	64,600	64,600	64,600	64,600	
05F-419.200	Health Insurance	72,073	35,503	58,500	64,350	70,785	77,864	85,650	94,215	
05F-419.300	Life Insurance	587	444	350	350	368	386	405	425	
05F-419.400	Medicare	6,646	6,514	6,825	6,825	6,825	6,825	6,825	6,825	
05F-419.500	Dental Insurance	3,474	2,896	750	788	827	868	912	957	
05F-419.600	Workers Compensation	4,028	7,160	5,000	5,100	5,202	5,306	5,412	5,520	
05F-419.800	Vision Plan	(128)	(26)	-	-	-	-	-	-	
	Personnel - Subtotal	<u>597,585</u>	<u>557,694</u>	<u>599,950</u>	<u>605,938</u>	<u>612,531</u>	<u>619,774</u>	<u>627,729</u>	<u>636,468</u>	
05F-420	Conferences, Educ. & Travel	-	605	1,000	1,000	1,000	1,000	1,000	1,100	
05F-425	Office Supplies	295	365	500	500	500	500	500	500	
05F-430	Contract Services	159,257	169,100	204,000	185,000	187,000	190,000	193,000	212,000	
05F-440	Other Operation and Maint.	3,376	17,508	20,000	20,000	20,000	21,000	21,000	22,000	
05F-445	Accessories and Uniforms	6,117	1,190	-	-	-	-	-	-	
05F-450	Utilities	3,398	3,443	7,000	5,000	5,000	5,000	6,000	6,000	
05F-460	Auto Maintenance	52,299	35,099	54,000	56,000	58,000	60,000	62,000	64,000	
05F-465	Equipment Maintenance	1,092	11,187	15,000	10,000	11,000	11,000	12,000	12,000	
05F-470	Building & Land Maintenance	-	397	2,000	2,000	2,500	2,500	3,000	3,000	
	Other Operating - Subtotal	<u>225,834</u>	<u>238,894</u>	<u>303,500</u>	<u>279,500</u>	<u>285,000</u>	<u>291,000</u>	<u>298,500</u>	<u>320,600</u>	
05F-485	Capital - Subtotal	<u>-</u>								
	Total Solid Waste Department	<u>823,419</u>	<u>796,588</u>	<u>903,450</u>	<u>885,438</u>	<u>897,531</u>	<u>910,774</u>	<u>926,229</u>	<u>957,068</u>	<u>73,786</u>



Service

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		Actual	Actual	Budget	Proposed	Projections	Projections	Projections	Projections	IX-3(1)c
General Fund (0A1)										
Service										
06B-410	Salaries	131,457	134,647	199,200	199,200	199,200	199,200	199,200	199,200	
06B-410-1	Earned Sick Pay	6,151	5,434	7,200	7,200	7,200	7,200	7,200	7,200	
06B-411	Wages	766,859	847,012	813,300	813,300	813,300	813,300	813,300	813,300	
06B-412	SCMR Adjustment	-	(340,000)	(372,553)	(377,846)					
06B-415	Overtime	29,854	43,437	62,000	62,000	62,000	62,000	62,000	62,000	
06B-416	Experience Pay	11,444	12,656	13,700	13,700	13,700	13,700	13,700	13,700	
06B-419	P.E.R.S.	133,129	143,461	154,300	154,300	154,300	154,300	154,300	154,300	
06B-419.200	Health Insurance	112,017	148,426	206,900	227,590	250,349	275,384	302,922	333,215	
06B-419.300	Life Insurance	633	805	910	910	956	1,003	1,053	1,106	
06B-419.400	Medicare	13,023	14,326	15,900	15,900	15,900	15,900	15,900	15,900	
06B-419.500	Dental Insurance	1,764	2,595	4,950	5,198	5,457	5,730	6,017	6,318	
06B-419.600	Workers Compensation	10,614	11,948	11,850	12,087	12,329	12,575	12,827	13,083	
06B-419.800	Vision / 25% of Service to SCMR	(303,248)	(135)	-		(383,673)	(390,073)	(397,105)	(404,830)	
	Personnel - Subtotal	913,697	1,024,612	1,117,657	1,133,539	1,151,018	1,170,220	1,191,314	1,214,491	
06B-420	Conferences, Educ. & Travel	1,718	2,735	3,500	3,500	3,500	3,500	4,000	4,000	
06B-425	Office Supplies	219	351	525	500	500	500	500	500	
06B-430	Contract Services	75,486	79,483	124,000	110,000	110,000	115,000	120,000	125,000	
06B-432	Outside Legal	3,111	1,537	4,000	2,000	1,000	5,000	2,500	2,500	
06B-440	Other Operation and Maint.	6,768	41,248	20,000	21,000	21,000	22,000	22,000	23,000	
06B-445	Accessories and Uniforms	8,773	-	-	-	-	-	-	-	
06B-450	Utilities	3,433	3,478	7,000	5,000	5,000	6,000	6,000	70,000	
06B-460	Auto Maintenance	83,582	87,053	105,000	102,000	105,000	110,000	115,000	120,000	
06B-465	Equipment Maintenance	4,871	1,683	4,000	4,000	4,000	4,500	4,500	5,000	
06B-470	Building & Land Maintenance	7,321	9,275	7,500	8,000	8,000	8,000	8,500	8,500	
	Other Operating - Subtotal	195,282	226,843	275,525	256,000	258,000	274,500	283,000	358,500	
06B-485	Capital - Subtotal	-								
	Total Street Maint/Repair	1,108,979	1,251,455	1,393,182	1,389,539	1,409,018	1,444,720	1,474,314	1,572,991	115,795

Service Capital Improvements

**City of Pepper Pike
2026 Proposed Budget and Five Year Forecast For
Capital Improvements (Infrastructure & Non-Infrastructure)**

<u>Department/Funding Source Fund/Description</u>	<u>2026 Proposed</u>	<u>2027 Projections</u>	<u>2028 Projections</u>	<u>2029 Projections</u>	<u>2030 Projections</u>
<u>Service Department - Capital Improvement Fund (G24)</u>					
Building Improvements - Roof Replacement	5,000	5,000	5,000	5,000	5,000
Building Improvements - Gate and Fencing Replace	30,000	25,000	-	-	-
Street Lighting I-271 Intersections (Shaker E,W,S Woodland)	15,000	-	-	-	-
Pick Up Trucks	-	-	75,000	-	90,000
Scooters	35,000	37,000	39,000	41,000	43,000
Solid Waste Packer	-	-	-	325,000	-
5 Ton Truck	-	-	300,000	-	-
Containers	-	-	-	16,000	-
Traffic Line Painting	58,000	50,000	50,000	52,000	52,000
Concrete Saw w/Trailer	30,000	-	-	-	-
Front End Loader	-	230,000	-	-	-
60 Inch Mower	-	17,500	-	-	20,000
Corp. Signs - 20	150,000	-	-	-	-
Trailer - Utility	-	-	-	-	15,000
Service Department - Subtotal	<u>\$ 323,000</u>	<u>\$ 364,500</u>	<u>\$ 469,000</u>	<u>\$ 439,000</u>	<u>\$ 225,000</u>

Finance

The Finance Department's main objective to steward the city's financial resources while maintaining and strengthening the City's financial integrity and transparency in financial reporting by collaborating with departments in performing the following administrative functions:

- Financial Reporting
- Statutory Compliance
- General Accounting
- Accounts Payable
- Payroll
- Purchasing
- Cash management
- Debt Management
- Capital Asset Management
- Budget Development and preparation
- Internal Control

2025 Accomplishments

- Completed the annual audit without findings or reconciliation issues.
- Updated Monthly Reporting
 - Set a 15th of the Month Deadline which was met every month since May
 - Reprogrammed Tyler Technologies software to assist in monthly prep
 - Reformatted monthly reporting to better meet end-user expectations.
- Created a new Investment Policy.
- Created a new capital asset policy and threshold.
- Employees attended multiple conferences and/or educational seminars on financial accounting and tax law changes, including bringing the City into compliance with
 - CPIM credential and credits
 - Auditor of State Fraud Reporting credits.

2026 Vision

- Fully implement new capital asset policy, while reviewing new capital asset software for implementation through our accounting system (including depreciation calculation). Increase the number of EFT vendor payments.
- Expand utilization of the credit card program to maximize incentives and rebates.
- Strengthen internal controls and update financial procedures across all finance functions.
- Enhance budget preparation and year-end close processes to improve efficiency and accuracy, including the development of a budget schedule.
- Increase financial transparency through improved reporting and communication with departments.
- Expand online services for residents (e.g., e-payments, permits) to reduce in-person traffic and increase convenience.

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>IX-3(1)c</u>
General Fund (0A1)										
Finance										
07D-410	Salaries	266,351	271,194	277,900	277,900	277,900	277,900	277,900	277,900	
07D-410.1	Sick Leave Paid	-	1,339	2,000	2,000	2,000	2,000	2,000	2,000	
07D-416	Experience Pay	5,237	6,703	7,000	7,000	7,000	7,000	7,000	7,000	
07D-419	P.E.R.S.	37,248	40,008	40,900	40,900	40,900	40,900	40,900	40,900	
07D-419.200	Health Insurance	40,487	33,763	39,570	43,527	47,880	52,668	57,934	63,728	
07D-419.300	Life Insurance	173	207	215	215	226	237	249	261	
07D-419.400	Medicare	3,818	3,908	4,250	4,250	4,250	4,250	4,250	4,250	
07D-419.500	Dental Insurance	938	792	925	971	1,020	1,071	1,124	1,181	
07D-419.600	Workers Compensation	3,180	4,012	3,100	3,162	3,225	3,290	3,356	3,423	
07D-419.800	Vision Plan	9	(26)	-	-	-	-	-	-	
	Personnel - Subtotal	<u>357,440</u>	<u>361,900</u>	<u>375,860</u>	<u>379,925</u>	<u>384,401</u>	<u>389,315</u>	<u>394,713</u>	<u>400,642</u>	
07D-420	Conferences, Educ. & Travel	389	145	1,750	2,000	2,000	2,000	2,000	2,000	
07D-425	Office Supplies	448	326	1,200	1,000	1,000	1,000	1,000	1,000	
07D-430	Contract Services	840	149	1,500	1,000	1,000	1,000	1,000	1,000	
07D-431	Contract Services- Auditors	32,661	37,223	34,250	53,000	53,000	53,000	55,000	55,000	
07D-440	Other Operation and Maint.	175	743	2,500	2,000	2,000	2,000	2,000	2,500	
07D-465	Equipment Maintenance	13,109	14,003	15,150	23,000	23,000	23,000	23,000	18,000	
	Other Operating - Subtotal	<u>47,622</u>	<u>52,589</u>	<u>56,350</u>	<u>82,000</u>	<u>82,000</u>	<u>82,000</u>	<u>84,000</u>	<u>79,500</u>	
07D-485	Capital - Subtotal	<u>-</u>								
	Total Finance	<u>405,062</u>	<u>414,489</u>	<u>432,210</u>	<u>461,925</u>	<u>466,401</u>	<u>471,315</u>	<u>478,713</u>	<u>480,142</u>	<u>38,494</u>



Mayor, Council & Legal

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		Actual	Actual	Budget	Proposed	Projections	Projections	Projections	Projections	IX-3(1)c
General Fund (0A1)										
Mayor/Safety Director										
07A-410	Salaries	82,500	82,500	82,500	82,500	82,500	82,500	82,500	82,500	
07A-419	P.E.R.S.	11,550	11,994	11,550	11,550	11,550	11,550	11,550	11,550	
07A-419.200	Health Insurance	19,552	19,528	23,100	25,410	27,951	30,746	33,821	37,203	
07A-419.300	Life Insurance	47	40	50	50	53	55	58	61	
07A-419.400	Medicare	1,096	1,092	1,200	1,200	1,200	1,200	1,200	1,200	
07A-419.500	Dental Insurance	368	368	390	410	430	451	474	498	
07A-419.600	Workers Compensation	880	1,205	900	918	936	955	974	994	
	Vision	(0)	(13)	-	-	-	-	-	-	
	Personnel - Subtotal	115,992	116,714	119,690	122,038	124,620	127,458	130,577	134,005	
07A-420	Conferences, Educ. & Travel	2,347	3,358	4,500	4,000	4,000	4,500	4,500	5,000	
07A-425	Office Supplies	-	71	400	200	200	300	300	400	
07A-430	Contract Services	643	908	1,500	800	800	900	900	1,000	
07A-440	Other Operation and Maint.	425	215	2,000	2,000	2,000	2,000	2,000	2,000	
	Other Operating - Subtotal	3,415	4,552	8,400	7,000	7,000	7,700	7,700	8,400	
07A-485	Capital - Subtotal	-								
	Total Mayor/Safety Director	119,407	121,266	128,090	129,038	131,620	135,158	138,277	142,405	10,753
Council										
07B-410	Salaries	57,400	57,400	57,400	57,400	57,400	57,400	57,400	57,400	
07B-419	P.E.R.S.	8,036	8,036	8,050	8,050	8,050	8,050	8,050	8,050	
07B-419.400	Medicare	832	832	840	840	840	840	840	840	
07B-419.600	Workers Compensation	612	839	700	714	728	743	758	773	
	Personnel - Subtotal	66,880	67,107	66,990	67,004	67,018	67,033	67,048	67,063	
07B-420	Conferences, Educ. & Travel	-	-	400	1,500	400	1,500	400	1,500	
07B-425	Office Supplies	16	-	50	500	100	100	100	500	
07B-430	Contract Services	300	300	525	500	500	500	500	600	
07B-440	Other Operation and Maint.	3,564	22,061	35,000	4,000	4,000	4,500	4,500	5,000	
07B-465	Equipment Maintenance	-	-	-	-	-	-	-	-	
	Other Operating - Subtotal	3,880	22,361	35,975	6,500	5,000	6,600	5,500	7,600	
07B-485	Capital - Subtotal	-								
	Total Council	70,760	89,468	102,965	73,504	72,018	73,633	72,548	74,663	6,125
Law Director										
07C-410	Salaries	57,308	59,156	63,500	67,310	67,310	71,349	71,349	71,349	
07C-419	P.E.R.S.	8,023	8,570	8,890	9,423	9,423	9,989	9,989	9,989	
07C-419.400	Medicare	831	858	925	925	925	925	925	925	
07C-419.600	Workers Compensation	590	835	680	694	707	722	736	751	
	Personnel - Subtotal	66,752	69,419	73,995	78,352	78,366	82,984	82,998	83,013	
07C-430	Contract Services	52,117	60,211	75,000	70,000	71,000	72,000	73,000	74,000	
	Total Law Director	118,869	129,630	148,995	148,352	149,366	154,984	155,998	157,013	12,363

Engineering

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>IX-3(1)c</u>
General Fund (0A1)										
<u>Engineer</u>										
07F-410	Salaries	42,000	42,000	44,500	46,000	46,000	48,000	48,000	50,000	
07F-419	P.E.R.S.	5,848	6,106	6,230	6,230	6,230	6,230	6,230	6,230	
07F-419.400	Medicare	609	609	645	645	645	645	645	645	
07F-419.600	Workers Compensation	427	612	471	480	480	480	480	480	
	Personnel - Subtotal	<u>48,883</u>	<u>49,327</u>	<u>51,846</u>	<u>53,355</u>	<u>53,355</u>	<u>55,355</u>	<u>55,355</u>	<u>57,355</u>	
07F-430	<u>Contract Services-Engineering</u>	<u>37,539</u>	<u>59,490</u>	<u>60,000</u>	<u>62,580</u>	<u>62,580</u>	<u>65,083</u>	<u>65,083</u>	<u>67,687</u>	
	Total Engineer	<u>86,422</u>	<u>108,817</u>	<u>111,846</u>	<u>115,935</u>	<u>115,935</u>	<u>120,439</u>	<u>120,439</u>	<u>125,042</u>	<u>9,661</u>

Public Lands, County Auditors, General Government & Non-Governmental

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		Actual	Actual	Budget	Proposed	Projections	Projections	Projections	Projections	IX-3(1)c
General Fund (0A1)										
Public Lands & Bldgs.										
07E-430	Contract Services	60,846	7,295	4,000	45,000	46,000	18,000	49,000	50,000	
07E-440	Other Operation and Maint.	8,162	3,397	20,000	10,000	11,000	11,000	12,000	12,000	
07E-450	Utilities	16,814	19,220	25,000	23,000	24,000	25,000	25,000	25,000	
07E-465	Equipment Maintenance	3,650	3,112	4,500	3,500	3,500	4,000	4,000	4,500	
07E-470	Bldg & Land Maintenance	3,570	595	3,000	3,000	3,000	3,500	3,500	4,000	
	Other Operating - Subtotal	93,043	33,619	56,500	84,500	87,500	61,500	93,500	95,500	
07E-485	Capital - Subtotal	-								
	Total Public Lands & Bldgs	93,043	33,619	56,500	84,500	87,500	61,500	93,500	95,500	7,042
County Auditor's Deductions										
07G-477	Elections	12	4,779	10,000	5,000	10,000	5,000	10,000	5,000	
07G-478	Auditor & Treasurer Fees	48,318	48,618	51,000	57,000	57,000	60,000	60,000	60,000	
07G-481	Other Auditor Deductions	15,263	13,031	17,000	19,000	16,000	20,000	17,000	21,000	
	Total County Auditor's Deductions	63,593	66,428	78,000	81,000	83,000	85,000	87,000	86,000	6,750
General Government										
07J-420	Conference, Educ. & Travel	7,617	9,673	11,100	11,000	11,000	11,500	11,500	12,000	
07J-425	Office Supplies	1,066	827	1,400	1,500	2,000	2,000	2,000	2,000	
07J-430	Contract Services	311,307	293,417	285,000	390,000	395,000	400,000	405,000	410,000	
07J-440	Other Operation and Maint.	-	73,462	55,000	90,000	91,000	92,000	93,000	94,000	
07J-450	Utilities	1,823	35,229	45,000	45,000	47,000	47,000	50,000	50,000	
07J-432	Outside Legal	58,006	-	5,000	5,000	5,000	5,000	5,000	5,000	
07J-433	GL/Property Insurance	27,643	188,369	95,000	100,000	105,000	110,000	115,000	120,000	
07J-465	Equipment Maintenance	501	815	5,000	2,000	2,000	3,000	3,000	4,000	
	Other Operating - Subtotal	407,963	601,792	502,500	644,500	658,000	670,500	684,500	697,000	
07J-485	Capital - Subtotal	-								
	Total General Government	407,963	601,792	502,500	644,500	658,000	670,500	684,500	697,000	58,083
Non-Governmental, Transfers & Advances										
07X-495.1	Transfers - Police Pension	180,000	200,000	210,000	200,000	200,000	205,000	205,000	210,000	
07J-494	Advances	-	-	-	-	-	-	-	-	
07X-495.400	Transfer - Beautification Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
07X-495.300	Transfer - Capital Improvement Fund	3,335,400	3,250,000	7,700,000	7,000,000	7,000,000	7,000,000	5,000,000	5,000,000	
07X-495.7	Transfer - Contingency Capital Fund	-	93,314	-	-	-	-	-	-	
	Transfers & Advances	3,525,400	3,553,314	7,920,000	7,210,000	7,210,000	7,215,000	5,215,000	5,220,000	
07X-495.999	Contingencies-Building Repairs/Mainten	-	-	-	-	-	-	-	-	
	Total Non-Governmental, Transfers & Advances	3,525,400	3,553,314	7,920,000	7,210,000	7,210,000	7,215,000	5,215,000	5,220,000	435,000

General Fund Totals

City of Pepper Pike 2026 Proposed Budget and Five Year Forecast

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		Actual	Actual	Budget	Proposed	Projections	Projections	Projections	Projections	IX-3(1)c
General Fund (0A1)										
ACCT.NO.	Revenue									
Non-Governmental, Transfers & Advances										
07X-495.1	Transfers - Police Pension	180,000	200,000	210,000	200,000	200,000	205,000	205,000	210,000	
07J-494	Advances	-	-	-	-	-	-	-	-	
07X-495.400	Transfer - Beautification Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
07X-495.300	Transfer - Capital Improvement Fund	3,335,400	3,250,000	7,700,000	7,000,000	7,000,000	7,000,000	5,000,000	5,000,000	
07X-495.7	Transfer - Contingency Capital Fund	-	93,314	-	-	-	-	-	-	
	Transfers & Advances	3,525,400	3,553,314	7,920,000	7,210,000	7,210,000	7,215,000	5,215,000	5,220,000	
07X-495.999	Contingencies-Building Repairs/Maintenance	-	-	-	-	-	-	-	-	
	Total Non-Governmental, Transfers & Advance	3,525,400	3,553,314	7,920,000	7,210,000	7,210,000	7,215,000	5,215,000	5,220,000	435,000
TOTAL - GENERAL FUND EXPENDITURES		9,758,460	10,432,132	15,223,902	14,756,207	14,868,149	14,992,034	13,159,150	13,392,356	
GENERAL FD. CASH BALANCE 1-1		15,211,706	19,517,642	22,271,411	20,308,839	19,240,222	17,973,593	16,764,217	17,405,419	
REVENUE		14,064,396	13,185,901	13,261,330	13,687,590	13,601,520	13,782,657	13,800,352	13,869,408	
DISBURSEMENTS		9,758,460	10,432,132	15,223,902	14,756,207	14,868,149	14,992,034	13,159,150	13,392,356	
GENERAL FUND BALANCE 12-31		19,517,642	22,271,411	20,308,839	19,240,222	17,973,593	16,764,217	17,405,419	17,882,471	
ENCUMBRANCES AT YEAR END		159,656	63,902							
UNENCUMBERED CASH BAL., DEC 31		19,357,987	22,207,509	20,308,839	19,240,222	17,973,593	16,764,217	17,405,419	17,882,471	
% OF UNENCUMBERED FUND BALANCE TO EXPENSES		198.4%	212.9%	133.4%	130.4%	120.9%	111.8%	132.3%	133.5%	
% OF UNENCUMBERED FUND BALANCE TO REVENUE		137.64%	168.42%	153.14%	140.57%	132.14%	121.63%	126.12%	128.93%	

Special Revenue Funds

City of Pepper Pike 2026 Proposed Budget and Five Year Forecast

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Projections	2028 Projections	2029 Projections	2030 Projections	*2026 Monthly IX-3(1)c
SPECIAL REVENUE FUNDS:									
CUYAHOGA CO. ARPA OB0									
OB0-396 Interest	-	-	-	-	-	-	-	-	-
OB0-396 Grant Proceeds	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
EXPENDITURES:									
OB0-411 Wages	-	-	-	-	-	-	-	-	-
OB8-440 Other	-	-	-	-	-	-	-	-	-
OB4-485 Capital	-	250,000	-	-	-	-	-	-	-
OB4-495 Transfers	-	-	-	-	-	-	-	-	-
OB4-495 Advances Returned	-	-	-	-	-	-	-	-	-
Total Expenditures	-	250,000	-	-	-	-	-	-	-
CUYAHOGA CO. ARPA BAL. 1-1	250,000	250,000	-	-	-	-	-	-	-
REVENUE	-	-	-	-	-	-	-	-	-
DISBURSEMENTS	-	250,000	-	-	-	-	-	-	-
CUYAHOGA CO. ARPA BAL. 12-31	250,000	-	-	-	-	-	-	-	-
ENCUMBRANCES AT YEAR END	-	-	-	-	-	-	-	-	-
UNENCUMBERED CASH BAL., DEC 31	250,000	-	-	-	-	-	-	-	-
% OF UNENCUMBERED FUND BALANCE TO EXP	#DIV/0!	0.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
% OF UNENCUMBERED FUND BALANCE TO REV	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
STREET CONST MAINT. & REPAIR (0B1)									
REVENUE:									
OB1-314 Int. Investments & Deposits	58,372	77,804	70,000	62,000	53,000	47,000	42,000	40,000	
OB1-340 Gasoline excise tax	346,413	344,438	337,000	337,000	337,000	337,000	337,000	337,000	
OB1-341 Auto registrations	87,715	83,983	83,000	83,000	83,000	83,000	83,000	83,000	
OB1-345 Other	-	-	-	-	-	-	-	-	
Total Revenues	492,499	506,225	490,000	482,000	473,000	467,000	462,000	460,000	
EXPENDITURES:									
06B-411 Wages	303,298	340,000	372,553	372,553	372,553	372,553	372,553	372,553	
06B-413 Snow Removal Wages	-	-	-	-	-	-	-	-	
Personnel - Subtotal	303,298	340,000	372,553	372,553	372,553	372,553	372,553	372,553	
06B-465 Equipment Maintenance	1,036	3,764	12,000	12,000	12,000	14,000	14,000	15,000	
06B-472 Salt	88,257	107,769	100,000	175,000	183,750	192,938	202,584	212,714	
Other Operating - Subtotal	89,292	111,533	112,000	187,000	195,750	206,938	216,584	227,714	
06B-485 Capital - Subtotal	-	-	-	-	-	-	-	-	
Total Expenditures	392,591	451,533	484,553	559,553	568,303	579,491	589,137	600,267	46,629
STREET FD. CASH BALANCE 1-1	1,154,593	1,254,501	1,309,193	1,314,640	1,237,087	1,141,784	1,029,293	902,156	
REVENUE	492,499	506,225	490,000	482,000	473,000	467,000	462,000	460,000	
DISBURSEMENTS	392,591	451,533	484,553	559,553	568,303	579,491	589,137	600,267	
STREET FUND BAL. 12-31	1,254,501	1,309,193	1,314,640	1,237,087	1,141,784	1,029,293	902,156	761,889	
ENCUMBRANCES AT YEAR END	102,999	99,960	-	-	-	-	-	-	
UNENCUMBERED CASH BAL., DEC 31	1,151,502	1,209,233	1,314,640	1,237,087	1,141,784	1,029,293	902,156	761,889	
% OF UNENCUMBERED FUND BALANCE TO EXPEN	293.3%	267.8%	271.3%	221.1%	200.9%	177.6%	153.1%	126.9%	
% OF UNENCUMBERED FUND BALANCE TO REVEN	233.8%	238.9%	268.3%	256.7%	241.4%	220.4%	195.3%	165.6%	

Special Revenue Funds

City of Pepper Pike 2026 Proposed Budget and Five Year Forecast

	2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
	Actual	Actual	Budget	Proposed	Projections	Projections	Projections	Projections	IX-3(1)c
<u>SPECIAL REVENUE FUNDS:</u>									
<u>STATE HIGHWAY FUND OB2</u>									
<u>REVENUE:</u>									
0B2-314 Int. Investments & Deposits	5,548	6,229	6,000	6,100	5,000	4,700	4,200	4,000	
0B2-340 Gasoline excise tax	28,088	27,927	27,000	28,000	28,280	28,563	28,848	29,137	
0B2-341 Auto registrations	7,112	6,809	6,250	6,300	6,363	6,427	6,491	6,556	
0B2-345 Other									
Total Revenues	40,747	40,966	39,250	40,400	39,643	39,689	39,539	39,693	
<u>EXPENDITURES:</u>									
06D-411 Wages	-	-	-	-	-	-	-	-	
Personnel - Subtotal	-								
06B-472 Salt	39,965	49,001	49,001	50,000	50,000	50,000	50,000	50,000	
Other Operating - Subtotal	39,965	49,001	49,001	50,000	50,000	50,000	50,000	50,000	
06D-485 Capital	-	-	-	-	-	-	-	-	
Total Expenditures	39,965	49,001	49,001	50,000	50,000	50,000	50,000	50,000	4,167
ST. HIGHWAY FD. CASH BAL. 1-1	126,188	126,970	118,935	109,184	99,584	89,227	78,916	68,456	
REVENUE	40,747	40,966	39,250	40,400	39,643	39,689	39,539	39,693	
DISBURSEMENTS	39,965	49,001	49,001	50,000	50,000	50,000	50,000	50,000	
ST. HIGHWAY FD. BAL. 12-31	126,970	118,935	109,184	99,584	89,227	78,916	68,456	58,149	
ENCUMBRANCES AT YEAR END	44,967	24,990	-	-	-	-	-	-	
UNENCUMBERED CASH BAL., DEC 31	82,003	93,945	109,184	99,584	89,227	78,916	68,456	58,149	
% OF UNENCUMBERED FUND BALANCE TO EXPEN:	205.2%	191.7%	222.8%	199.2%	178.5%	157.8%	136.9%	116.3%	
% OF UNENCUMBERED FUND BALANCE TO REVEN	201.2%	229.3%	278.2%	246.5%	225.1%	198.8%	173.1%	146.5%	
<u>RECYCLE OHIO GRANT OB4</u>									
<u>REVENUE:</u>									
0B4-393 Reimbursements	-	-	-	-	-	-	-	-	
0B4-395 Transfers in	-	-	-	-	-	-	-	-	
0B4-395.1 Advance From GF	-	-	-	-	-	-	-	-	
0B4-396 Grant Proceeds	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
Total Revenues	6,000								
RECYCLE OHIO GRANT									
<u>EXPENDITURES:</u>									
0B4-430 Contract Services	-	-	-	-	-	-	-	-	
0B4-440 Other	8,841	8,000	8,000	8,200	8,200	8,200	8,200	8,200	
0B4-485 Capital	-	-	-	-	-	-	-	-	
0B4-495 Transfers	-	-	-	-	-	-	-	-	
0B4-495 Advances Returned	-	-	-	-	-	-	-	-	
Total Expenditures	8,841	8,000	8,000	8,200	8,200	8,200	8,200	8,200	683
RECYCLE OHIO GRANT FD CASH BAL. 1-1	18,268	15,428	13,428	11,428	9,228	7,028	4,828	2,628	
REVENUE	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
DISBURSEMENTS	8,841	8,000	8,000	8,200	8,200	8,200	8,200	8,200	
RECYCLE OHIO GRANT BAL. 12-31	15,428	13,428	11,428	9,228	7,028	4,828	2,628	428	
ENCUMBRANCES AT YEAR END	-	-	-	-	-	-	-	-	
UNENCUMBERED CASH BAL., DEC 31	15,428	13,428	11,428	9,228	7,028	4,828	2,628	428	
% OF UNENCUMBERED FUND BALANCE TO EXPEN:	174.5%	167.8%	142.8%	112.5%	85.7%	58.9%	32.0%	5.2%	
% OF UNENCUMBERED FUND BALANCE TO REVEN	257.1%	223.8%	190.5%	153.8%	117.1%	80.5%	43.8%	7.1%	

Special Revenue Funds

City of Pepper Pike 2026 Proposed Budget and Five Year Forecast

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>IX-3(1)c</u>
<u>SPECIAL REVENUE FUNDS:</u>										
<u>MERC FUND OB5</u>										
<u>REVENUE:</u>										
0B5-328	Miscellaneous	-	-	-	-	-	-	-	-	-
0B5-393	Reimbursements	-	-	-	-	-	-	-	-	-
0B5-395	Transfers in	-	-	-	-	-	-	-	-	-
0B5-395.1	Advance From GF	-	-	-	-	-	-	-	-	-
0B5-396	Grant Proceeds	-	-	-	-	-	-	-	-	-
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES:</u>										
0B5-440	Other	1,059	1,500	1,500	3,500	3,500	3,500	3,500	3,500	-
0B5-485	Capital	-	-	-	-	-	-	-	-	-
0B5-495	Transfers	-	-	-	-	-	-	-	-	-
0B5-495	Advances Returned	-	-	-	-	-	-	-	-	-
Total Expenditures		<u>1,059</u>	<u>1,500</u>	<u>1,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>292</u>
MERC FUND CASH BAL. 1-1		35,460	34,401	32,501	31,001	27,501	24,001	20,501	17,001	
REVENUE		-	-	-	-	-	-	-	-	
DISBURSEMENTS		1,059	1,500	1,500	3,500	3,500	3,500	3,500	3,500	
MERC FUND BAL. 12-31		<u>34,401</u>	<u>32,901</u>	<u>31,001</u>	<u>27,501</u>	<u>24,001</u>	<u>20,501</u>	<u>17,001</u>	<u>13,501</u>	
ENCUMBRANCES AT YEAR END		440	400	-	-	-	-	-	-	
UNENCUMBERED CASH BAL., DEC 31		<u>33,961</u>	<u>32,501</u>	<u>31,001</u>	<u>27,501</u>	<u>24,001</u>	<u>20,501</u>	<u>17,001</u>	<u>13,501</u>	
% OF UNENCUMBERED FUND BALANCE TO EXPENSES		3205.8%	2166.7%	2066.7%	785.7%	685.7%	585.7%	485.7%	385.7%	

<u>FEMA GRANT FUND OB6</u>										
<u>REVENUE:</u>										
0B6-393	Reimbursements	-	-	-	-	-	-	-	-	-
0B6-395	Transfers in	-	-	-	-	-	-	-	-	-
0B6-395.1	Advance From GF	-	-	-	-	-	-	-	-	-
0B6-396	Grant Proceeds	-	-	-	-	-	-	-	-	-
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES:</u>										
0B6-430	Contract Services	-	-	-	11,727	-	-	-	-	-
0B6-440	Other	-	-	-	-	-	-	-	-	-
0B6-485	Capital	-	-	-	-	-	-	-	-	-
0B6-495	Transfers	-	-	-	-	-	-	-	-	-
0B6-495	Advances Returned	-	-	-	-	-	-	-	-	-
Total Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>11,727</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>977</u>
FEMA FUND CASH BAL. 1-1		11,727	11,727	11,727	11,727	-	-	-	-	
REVENUE		-	-	-	-	-	-	-	-	
DISBURSEMENTS		-	-	-	11,727	-	-	-	-	
FEMA FUND BAL. 12-31		<u>11,727</u>	<u>11,727</u>	<u>11,727</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
% OF UNENCUMBERED FUND BALANCE TO EXPENSES										

Special Revenue Funds

City of Pepper Pike 2026 Proposed Budget and Five Year Forecast

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>IX-3(1)c</u>
POLICE PENSION FUND 0E1										
<u>REVENUE:</u>										
0E1-301	Real estate tax	139,553	140,534	147,000	168,000	169,260	170,529	175,645	176,963	
0E1-302	10% Reimbursement	13,894	14,241	14,910	18,000	18,180	18,362	18,959	19,148	
0E1-303	Homestead tax	935	952	952	955	917	880	902	866	
0E1-304	2-1/2% Rollback	2,737	2,739	2,835	3,600	3,627	3,654	3,755	3,783	
0E1-395	Transfers in	180,000	200,000	210,000	215,000	225,000	235,000	245,000	255,000	
Total Revenues		<u>337,120</u>	<u>358,466</u>	<u>375,697</u>	<u>405,555</u>	<u>416,984</u>	<u>428,426</u>	<u>444,261</u>	<u>455,760</u>	
<u>EXPENDITURES:</u>										
01A-473	Employer Liability	324,069	373,888	390,000	415,000	430,000	445,000	460,000	480,000	
Total Expenditures		<u>324,069</u>	<u>373,888</u>	<u>390,000</u>	<u>415,000</u>	<u>430,000</u>	<u>445,000</u>	<u>460,000</u>	<u>480,000</u>	<u>34,583</u>
POLICE PENSION FD CASH BAL. 1-1		207,961	221,012	205,590	191,287	181,843	168,827	152,252	136,513	
REVENUE		337,120	358,466	375,697	405,555	416,984	428,426	444,261	455,760	
DISBURSEMENTS		324,069	373,888	390,000	415,000	430,000	445,000	460,000	480,000	
POLICE PENSION FD BAL. 12-31		<u>221,012</u>	<u>205,590</u>	<u>191,287</u>	<u>181,843</u>	<u>168,827</u>	<u>152,252</u>	<u>136,513</u>	<u>112,273</u>	
% OF UNENCUMBERED FUND BALANCE TO EXPEN\$		68.2%	55.0%	49.0%	43.8%	39.3%	34.2%	29.7%	23.4%	
FIRE PENSION FUND 0E2										
<u>REVENUE:</u>										
0E2-301	Real estate tax	139,553	140,534	147,000	168,000	169,260	170,529	175,645	176,963	
0E2-302	10% Reimbursement	13,894	14,241	14,910	18,000	18,180	18,362	18,959	19,148	
0E2-303	Homestead tax	935	953	900	955	917	903	926	889	
0E2-304	2-1/2% Rollback	2,737	2,739	2,835	3,600	3,627	3,654	3,755	3,783	
0E2-305	Personal property tax	-	-	-	-	-	-	-	-	
0E2-395	Transfers in	-	-	-	-	-	-	-	-	
Total Revenues		<u>157,120</u>	<u>158,466</u>	<u>165,645</u>	<u>190,555</u>	<u>191,984</u>	<u>193,449</u>	<u>199,284</u>	<u>200,782</u>	
<u>EXPENDITURES:</u>										
01B-473	Employer's Liability	157,860	186,367	195,000	200,000	207,000	210,000	217,000	225,000	
Total Expenditures		<u>157,860</u>	<u>186,367</u>	<u>195,000</u>	<u>200,000</u>	<u>207,000</u>	<u>210,000</u>	<u>217,000</u>	<u>225,000</u>	<u>16,667</u>
FIRE PENSION FD CASH BAL. 1-1		204,035	203,295	175,394	146,039	136,594	121,578	105,027	87,311	
REVENUE		157,120	158,466	165,645	190,555	191,984	193,449	199,284	200,782	
DISBURSEMENTS		157,860	186,367	195,000	200,000	207,000	210,000	217,000	225,000	
FIRE PENSION FD BAL.12-31		<u>203,295</u>	<u>175,394</u>	<u>146,039</u>	<u>136,594</u>	<u>121,578</u>	<u>105,027</u>	<u>87,311</u>	<u>63,094</u>	
% OF UNENCUMBERED FUND BALANCE TO EXPEN\$		128.8%	94.1%	74.9%	68.3%	58.7%	50.0%	40.2%	28.0%	

Special Revenue Funds

City of Pepper Pike 2026 Proposed Budget and Five Year Forecast

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>IX-3(1)c</u>
<u>BOND RETIREMENT FUND 0C2</u>										
<u>REVENUE:</u>										
0C2-301	Real estate tax	279,083	281,091	295,050	335,000	337,513	340,044	350,245	352,872	
0C2-302	10% Reimbursement	27,786	28,484	29,400	29,694	29,991	30,291	31,200	31,512	
0C2-303	Homestead tax	1,871	1,905	1,700	1,900	1,824	1,751	1,795	1,723	
0C2-304	2-1/2% Rollback	5,473	5,478	5,670	7,100	7,153	7,207	7,405	7,461	
0C2-350	Special Assessments	607,908	564,464	678,000	570,000	570,000	570,000	570,000	570,000	
Total Revenues		922,121	881,423	1,009,820	943,694	946,481	949,293	960,645	963,567	
<u>EXPENDITURES:</u>										
08A-440	Other Oper. & Maint.	9,181	10,000	10,000	15,000	15,000	15,500	15,500	16,000	
08A-488	Principal on Bonds	511,473	536,725	598,000	620,500	647,500	410,740	330,000	126,000	
08A-489	Interest on Bonds	153,734	131,078	168,100	143,550	115,600	86,390	68,530	18,000	
08A-488	OPWC Loans-prior to 1.1.13	42,104	42,104	42,104	42,104	42,104	-	-	-	
	OPWC Loan- Lander/Shaker Swr	58,945	58,945	67,707	67,707	67,707	67,707	67,707	67,707	
Total Expenditures		775,438	778,852	885,911	888,861	887,911	580,337	481,737	227,707	74,072
BOND RETIREMENT FD CASH BAL. 1-1		628,407	775,090	787,984	911,893	966,726	1,025,296	1,394,252	1,873,159	
REVENUE		922,121	881,423	1,009,820	943,694	946,481	949,293	960,645	963,567	
DISBURSEMENTS		775,438	868,529	885,911	888,861	887,911	580,337	481,737	227,707	
BOND RETIRE. FD. BAL. 12-31		775,090	787,984	911,893	966,726	1,025,296	1,394,252	1,873,159	2,609,019	
% OF UNENCUMBERED FUND BALANCE TO EXPEN		100.0%	90.7%	102.9%	108.8%	115.5%	240.2%	388.8%	1145.8%	
<u>OPIOID SETTLEMENT FUND 0E3</u>										
<u>REVENUE:</u>										
0E3-328.100	Legal Settlement	-	-	-	2,774	2,774	2,828	2,710	2,329	
Total Revenues		-	-	-	2,774	2,774	2,828	2,710	2,329	
<u>EXPENDITURES:</u>										
0E3-430	Contract Services	-	-	-	2,774	2,774	2,828	2,710	2,329	
0E3-440	Other Oper. & Maint.	-	-	-	-	-	-	-	-	
Total Expenditures		-	-	-	2,774	2,774	2,828	2,710	2,329	231
OPIOID FD CASH BAL. 1-1		-	-	-	-	-	-	-	-	
REVENUE		-	-	-	2,774	2,774	2,828	2,710	2,329	
DISBURSEMENTS		-	-	-	2,774	2,774	2,828	2,710	2,329	
OPIOID FUND BAL 12-31		-	-	-	-	-	-	-	-	
% OF UNENCUMBERED FUND BALANCE TO EXPEN		#DIV/0!	#DIV/0!	#DIV/0!	0.0%	0.0%	0.0%	0.0%	0.0%	

Fire Levy Fund

Pepper Pike Fire Department Description & Duties

- The PPFD has 1 fire pumper, 1 ladder truck, 2 ambulances and a pickup truck chase vehicle located in the fire station at the Pepper Pike City Hall Complex
- Four Ohio Certified Firefighter-Paramedics staff the PPFD around the clock, 22 PT/FT staff.
- PPFD Paramedics are Adv. Cardiac Life Support, Pediatric Adv. Life Support, and VAN certified.
- Both ambulances carry advanced equipment necessary to perform: Intra-venous lines, 3 & 12 lead EKG's & defibrillation, needle decompression, surgical cricothyrotomies, endo-tracheal intubation, and drug administration with carrying over 40 medications.
- PPFD Responds to over 1200 Fire & EMS 9-1-1 calls annually, 1234 calls this year already!
- Fire incidents this year are 40% of our calls with EMS representing 60% of our emergency calls
- EMS response had 562 patient contacts with 439 ambulance transports to a hospital.
- The majority of the hospital transports are to Ahuja, Hillcrest, and Hillcrest Ped's
- PPFD average response time to a residence is 5:39 minutes
- 93% of all EMS calls are responded to in less than 8 minutes (includes mutual aid)
- PPFD response includes all hazards such as fires, alarms, smoke odors, over-pressure, ruptures, overheating, haz-mat spills, chemical releases, electrical hazards and outages, lock-in/out, storm damage, CO alarms, sewer/natural gas odors or leaks, vehicle fires, crashes and extrications, technical rescue, dive rescue, ice and water rescues, searches, bomb scares and EMS calls for Illness & Injuries.
- Daily station duties include daily vehicle inspections, inventories, maintenance, small tool and equipment operation, SCBA checks and fills, equipment battery testing and replacement, house cleaning, EMS inventories, training, commercial fire inspections, public education, and preplans.

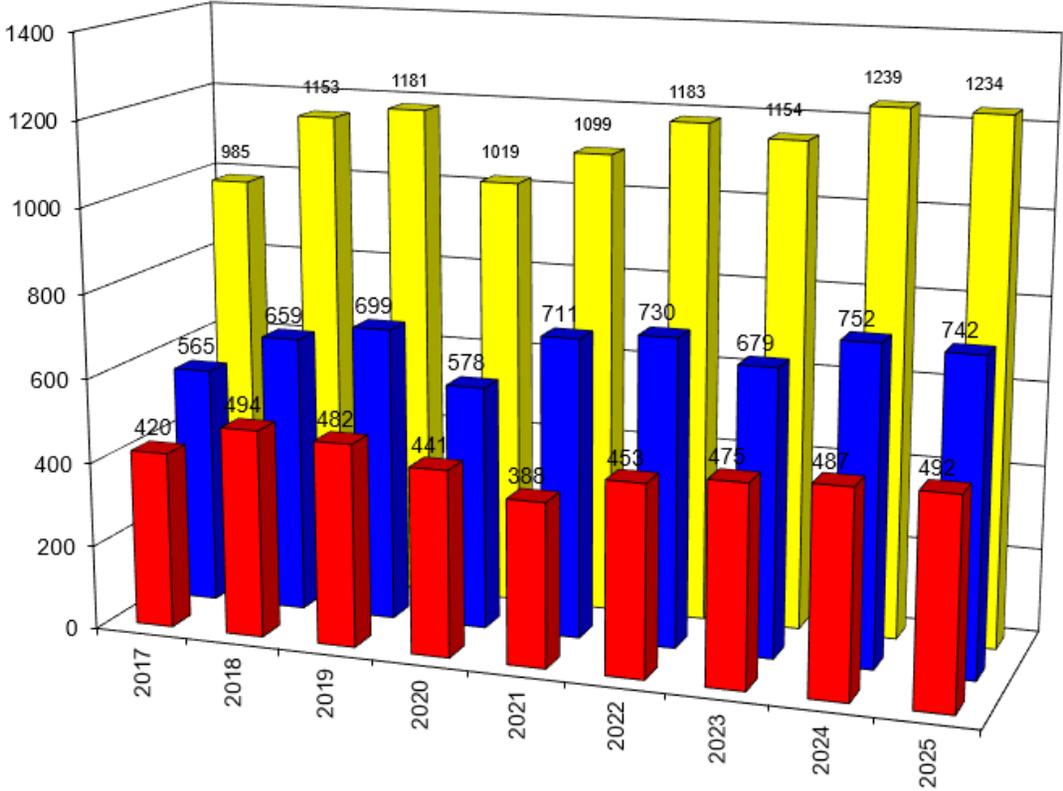
Accomplishments in 2025

- Completed annual ISO, NFPA, OAC testing:
- Hydrant inspection, greasing & flushing of 851 hydrants, Fire pump/waterway testing and certification of our pumper, aerial truck & reserve pumper (BWD), aerial & ground ladder certifications, SCBA flow test certification sched., Hurst tool inspection & service, FDA inspection & certification on Stryker Cots-load system and EKG's and commercial fire inspections.
- 190 Hydrants have been re-painted "Rain Forest Green" from last year's winter damage
- The American Lung Association Stair Climb at Key Tower completed by a 4-Firefighter team, 8th Place
- Firefighter fit for duty physicals for all of our personnel were conducted
- PPFD has been utilizing ESO software for all Fire & EMS RMS, sent 2 to the eso software training conference in Austin Texas. (28 Hours)
- New Medical Director from CCF. Dr. Mike Fellenbaum, grew up in Pepper Pike and attended Orange Schools.
- Monthly continuing medical education training with PPFD Paramedics & Dr. Fellenbaum
- 2 PPFD rescue techs completed the Dive-Rescue Intl. Public Safety Diver Course. (40 Hrs.),
- 1 PPFD completed a "Rescue Swimmer" class as a trainer.
- 5-member Regional participation in the Heights-Hillcrest Technical Rescue Team with both monthly training and 15 callouts 2025 (PPFD receives reciprocal Haz-Mat service/response from the Chagrin-SE Haz-Mat team through the exchange of Tech-rescue services from Heights-Hillcrest
- 1 PPFD member with Hillcrest-Heights Regional Fire Investigation Unit with both training and response. (14-city participation). Training is monthly.
- Fire safety-fire prevention presentations and or tours at/for: Orange High School / Orange pre-school / Ratner / Gross Schechter / Friendship circle / Gross Schechter day camp and Bon-Fire / Safety Town / Orange Senior Center Talks & BP's / Bike with the Mayor / Orange Library Grandparents day / and numerous tours and talks with Pepper Pike Park goers.

- CERT Team Attended community events/classes: Halloween Trunk or Treat / Friendship Circle walk / Taste of Pepper Pike / 4th of July parades / Ice Cream Social / B'nai Brith walk / No Kings Rally safety / Basic training with 5 new CERT members. / Active Shooter drill / S&R drill in Mayfield Village / CPR & stop the bleed classes.



**Pepper Pike Fire-Rescue Responses
2017 - Nov. 12, 2025**



	2017	2018	2019	2020	2021	2022	2023	2024	2025
■ FIRE	420	494	482	441	388	453	475	487	492
■ RESCUE	565	659	699	578	711	730	679	752	742
■ TOTAL	985	1153	1181	1019	1099	1183	1154	1239	1234

**City of Pepper Pike
2026 Proposed Budget and Five Year Forecast**

		2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly
		Actual	Actual	Budget	Proposed	Projections	Projections	Projections	Projections	IX-3(D)c
FIRE LEVY FUND 0D9										
REVENUE:										
0D9-301	Real estate tax	1,630,383	1,632,845	1,650,000	1,650,000	1,658,250	1,666,541	1,683,207	1,691,623	
0D9-302	10% Reimbursement	162,867	165,227	165,000	166,650	168,165	169,680	172,225	173,086	
0D9-303	Homestead tax	10,966	11,050	10,500	9,500	9,300	9,100	9,000	8,900	
0D9-304	2-1/2% Rollback	32,079	31,777	32,000	34,000	34,500	35,000	35,500	36,000	
0D9-345	Other	-	-	-	-	-	-	-	-	
0D9-386	Ambulance Billing	180,130	212,033	182,000	185,000	186,000	187,000	188,000	190,000	
0D9-393	Reimbursements	1,720	101,993	-	-	-	-	-	-	
0D9-396	Grant Proceeds	-	474,315	-	-	-	-	-	-	
Total Revenues		2,018,144	2,629,240	2,039,500	2,045,150	2,056,215	2,067,321	2,087,932	2,099,609	
EXPENDITURES:										
FIRE LEVY FUND										
0D9-410	Salaries	863,453	887,507	970,500	970,500	970,500	970,500	970,500	970,500	
0D9-410.1	Earned Sick Pay	6,864	6,845	8,086	8,086	8,086	8,086	8,086	8,086	
0D9-411	Wages (Part Time)	382,411	412,672	410,000	410,000	410,000	410,000	410,000	410,000	
0D9-415	Overtime	133,564	160,439	165,000	165,000	165,000	165,000	165,000	165,000	
0D9-416	Experience Pay	20,980	23,524	24,300	24,300	24,300	24,300	24,300	24,300	
0D9-417	Uniform Maintenance	12,150	11,250	12,000	12,000	12,000	12,000	12,000	12,000	
0D9-419	P.E.R.S.	28,340	28,576	30,500	30,500	30,500	30,500	30,500	30,500	
0D9-419.200	Hospitalization	60,952	73,345	96,400	106,040	116,644	128,308	141,139	155,253	
0D9-419.300	Life Insurance	621	617	625	625	656	689	724	760	
0D9-419.400	Medicare	17,980	19,220	22,900	22,900	22,900	22,900	22,900	22,900	
0D9-419.500	Dental Insurance	1,833	1,833	1,925	2,021	2,122	2,228	2,340	2,457	
0D9-419.600	Workers Compensation	14,837	18,286	18,915	19,293	19,679	20,073	20,474	20,884	
0D9-419.800	Vision Plan	(121)	(180)	-	-	-	-	-	-	
0D9-473.000	Employer's Liability	75,000	75,000	125,000	125,000	-	-	-	-	
0D9-495	Transfer to Fire Pension	1	2	-	-	-	-	-	-	
Personnel - Subtotal		1,618,865	1,718,936	1,886,151	1,896,266	1,782,388	1,794,585	1,807,963	1,822,639	
0D9-420	Conferences, Educ. & Trav.	13,270	28,917	19,500	20,000	20,200	20,402	20,606	20,812	
0D9-425	Office Supplies	2,663	2,396	1,300	3,500	3,588	3,677	3,769	3,863	
0D9-430	Contract services	84,980	87,382	96,000	110,000	112,200	114,444	116,733	119,068	
0D9-432	Outside Legal	666	-	1,500	-	-	2,000	-	-	
0D9-440	Other Operation and Maint.	13,668	16,523	15,000	15,000	15,150	15,302	15,455	15,609	
0D9-441	Ambulance Billing Fees	13,073	18,641	12,740	20,000	20,800	21,632	22,497	23,397	
0D9-445	Access. & Uniforms	5,318	80	8,600	15,000	15,150	15,302	15,455	15,609	
0D9-450	Utilities	17,475	16,634	22,000	20,000	20,400	20,808	21,224	21,649	
0D9-460	Vehicle Maintenance	25,952	25,212	37,000	40,000	40,800	41,616	42,448	43,297	
0D9-465	Equipment Maintenance	14,359	15,425	17,500	30,000	30,600	31,212	31,836	32,473	
0D9-470	Building & Land Maint.	6,647	5,896	7,500	12,000	12,360	12,731	13,113	13,506	
Other Operating - Subtotal		198,072	217,106	238,640	285,500	291,248	299,125	303,136	309,283	
0D9-485	Capital	24,809	580,652	207,500	275,500	401,000	220,000	261,400	51,000	
Total Expenditures		1,841,745	2,516,694	2,332,291	2,457,266	2,474,635	2,313,710	2,372,499	2,182,923	204,772
FIRE LEVY FUND CASH BALANCE 1-1		2,028,252	2,204,651	2,317,197	2,024,406	1,612,291	1,193,871	947,482	662,915	
REVENUE		2,018,144	2,629,240	2,039,500	2,045,150	2,056,215	2,067,321	2,087,932	2,099,609	
DISBURSEMENTS		1,841,745	2,516,694	2,332,291	2,457,266	2,474,635	2,313,710	2,372,499	2,182,923	
FIRE LEVY FD. BAL. 12-31		2,204,651	2,317,197	2,024,406	1,612,291	1,193,871	947,482	662,915	579,602	
ENCUMBRANCES AT YEAR END		930,588	522,353	-	-	-	-	-	-	
UNENCUMBERED FIRE LEVY FD. BAL. 12-31		1,274,063	1,794,844	2,024,406	1,612,291	1,193,871	947,482	662,915	579,602	
% OF UNENCUMBERED FUND BALANCE TO EXPEN:		69.2%	71.3%	86.8%	65.6%	48.2%	41.0%	27.9%	26.6%	

Fire Capital Improvements

City of Pepper Pike 2026 Proposed Budget and Five Year Forecast For Capital Improvements (Infrastructure & Non-Infrastructure)

<u>Department/Funding Source Fund/Descriptions</u>	<u>2026 Proposed</u>	<u>2027 Projections</u>	<u>2028 Projections</u>	<u>2029 Projections</u>	<u>2030 Projections</u>
<u>Fire Department - Fire Levy Fund (0D9)</u>					
APPARATUS - ALS Ambulance Remount (R)	-	350,000	-	-	-
APPARATUS - Command Vehicle #951 (R)	-	-	-	80,000	-
APPARATUS - PICKUP Truck #973 / EMS Chase Veh (R)	77,000	-	-	-	-
COMPUTER Server Upgrade	-	-	10,000	-	-
EMS EKG-Lifepak-15X (R)	-	-	124,000	-	-
EMS Patient handling-Splints-Suctions (R)	10,000	-	-	-	-
EMS Stryker Cot & Load System (R)	37,000	-	-	-	-
FIRE Firefighting Gear (R)	8,500	8,500	8,500	8,500	8,500
FIRE Hose/Nozzle/ Appliance (R)	7,500	7,500	7,500	7,500	7,500
FIRE Regional Equipment Projects	15,000	15,000	15,000	15,000	15,000
FIRE SCBA Mask Upgrades TIC (R)	-	-	15,000	-	-
FIRE Vehicle Radio Intercom-Headsets	18,000	-	-	-	-
STATION Administration side, Window (R)	-	-	-	50,400	-
STATION Bay Floor Coating	-	-	-	80,000	-
STATION Fire-EMS Alerting System (R)	75,000	-	-	-	-
STATION Bay (Garage) Heating - CROAYVAC Style	-	-	20,000	-	-
STATION Maintenance / Upgrades / Furniture (R)	20,000	20,000	20,000	20,000	20,000
STATION Replace Man Doors	7,500	-	-	-	-
Fire Department - Subtotal	\$ 275,500	\$ 401,000	\$ 220,000	\$ 261,400	\$ 51,000



**City of Pepper Pike
2026 Proposed Budget and Five Year Forecast**

	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Proposed</u>	2027 <u>Projections</u>	2028 <u>Projections</u>	2029 <u>Projections</u>	2030 <u>Projections</u>	*2026 Monthly <u>IX-3(1)c</u>
<u>RECREATION FUND 0F1</u>									
Balance 1-1	4,000	3,655	2,659	1,659	659	-	-	-	
Receipts	-	-	-	-	-	-	-	-	
Disbursements	345	996	1,000	1,655	655	-	-	-	<u>138</u>
ENCUMBRANCES AT YEAR END	448	-	-	-	-	-	-	-	
Balance 12-31	<u>3,655</u>	<u>2,659</u>	<u>1,659</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	
UNENCUMBERED FIRE LEVY FD. BAL. 12-31	<u>3,208</u>	<u>2,659</u>	<u>1,659</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	
% OF UNENCUMBERED FUND BALANCE TO EXPENSES	1059.4%	267.0%	165.9%	0.2%	0.6%	#DIV/0!	#DIV/0!	#DIV/0!	
<u>GUARANTEE DEPOSIT FUND 0F2</u>									
Balance 1-1	206,327	239,525	266,176	266,176	126,176	106,176	86,176	66,176	
Receipts	56,293	48,985	60,000	60,000	60,000	60,000	60,000	60,000	
Refunds	23,095	22,334	60,000	200,000	80,000	80,000	80,000	80,000	<u>16,667</u>
Transfer To General Fund	-	-	-	-	-	-	-	-	
Balance 12-31	<u>239,525</u>	<u>266,176</u>	<u>266,176</u>	<u>126,176</u>	<u>106,176</u>	<u>86,176</u>	<u>66,176</u>	<u>46,176</u>	
Encumbrances at Year End	-	-	-	-	-	-	-	-	
Unencumbered Balance 12-31	<u>239,525</u>	<u>266,176</u>	<u>266,176</u>	<u>126,176</u>	<u>106,176</u>	<u>86,176</u>	<u>66,176</u>	<u>46,176</u>	
% OF UNENCUMBERED FUND BALANCE TO EXPENSES	1037.2%	1191.8%	443.6%	63.1%	132.7%	107.7%	82.7%	57.7%	
<u>TREE TRUST FUND 0F3</u>									
Balance 1-1	4,141	4,141	4,141	3,141	2,141	1,141	141	-	
Receipts	-	-	-	-	-	-	-	-	
Disbursements	-	-	1,000	1,000	1,000	1,000	141	-	<u>83</u>
Balance 12-31	<u>4,141</u>	<u>4,141</u>	<u>3,141</u>	<u>2,141</u>	<u>1,141</u>	<u>141</u>	<u>-</u>	<u>-</u>	
Encumbrances at Year End	-	-	-	-	-	-	-	-	
Unencumbered Balance 12-31	<u>4,141</u>	<u>4,141</u>	<u>3,141</u>	<u>2,141</u>	<u>1,141</u>	<u>141</u>	<u>-</u>	<u>-</u>	
% OF UNENCUMBERED FUND BALANCE TO EXPENSES	#DIV/0!	#DIV/0!	314.1%	214.1%	114.1%	14.1%	0.0%	#DIV/0!	

Fiduciary and Other Funds

**City of Pepper Pike
2026 Proposed Budget and Five Year Forecast**

	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Proposed</u>	2027 <u>Projections</u>	2028 <u>Projections</u>	2029 <u>Projections</u>	2030 <u>Projections</u>	*2026 Monthly <u>IX-3(1)c</u>
<u>BEAUTIFICATION FUND 0F5</u>									
Balance 1-1	10,447	13,883	17,958	17,958	17,958	17,958	17,958	17,958	
Receipts	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Disbursements	6,564	5,925	10,000	10,000	10,000	10,000	10,000	10,000	833
Balance 12-31	<u>13,883</u>	<u>17,958</u>	<u>17,958</u>	<u>17,958</u>	<u>17,958</u>	<u>17,958</u>	<u>17,958</u>	<u>17,958</u>	
Encumbrances at Year End	-	-	-	-	-	-	-	-	
Unencumbered Balance 12-31	<u>13,883</u>	<u>17,958</u>	<u>17,958</u>	<u>17,958</u>	<u>17,958</u>	<u>17,958</u>	<u>17,958</u>	<u>17,958</u>	
% OF UNENCUMBERED FUND BALANCE TO EXPENSE	211.5%	303.1%	179.6%	179.6%	179.6%	179.6%	179.6%	179.6%	
<u>LAW ENFORCEMENT TRUST FUND 0F6</u>									
Balance 1-1	3,504	3,604	8,604	8,604	604	604	604	604	
Receipts	10,100	5,000	10,000	10,000	10,000	10,000	10,000	10,000	
Disbursements	10,000	-	10,000	18,000	10,000	10,000	10,000	10,000	1,500
Balance 12-31	<u>3,604</u>	<u>8,604</u>	<u>8,604</u>	<u>604</u>	<u>604</u>	<u>604</u>	<u>604</u>	<u>604</u>	
Encumbrances at Year End	-	-	-	-	-	-	-	-	
Unencumbered Balance 12-31	<u>3,604</u>	<u>8,604</u>	<u>8,604</u>	<u>604</u>	<u>604</u>	<u>604</u>	<u>604</u>	<u>604</u>	
% OF UNENCUMBERED FUND BALANCE TO EXPENSE	36.0%	#DIV/0!	86.0%	3.4%	6.0%	6.0%	6.0%	6.0%	

Capital Improvement Fund

City of Pepper Pike 2026 Proposed Budget and Five Year Forecast

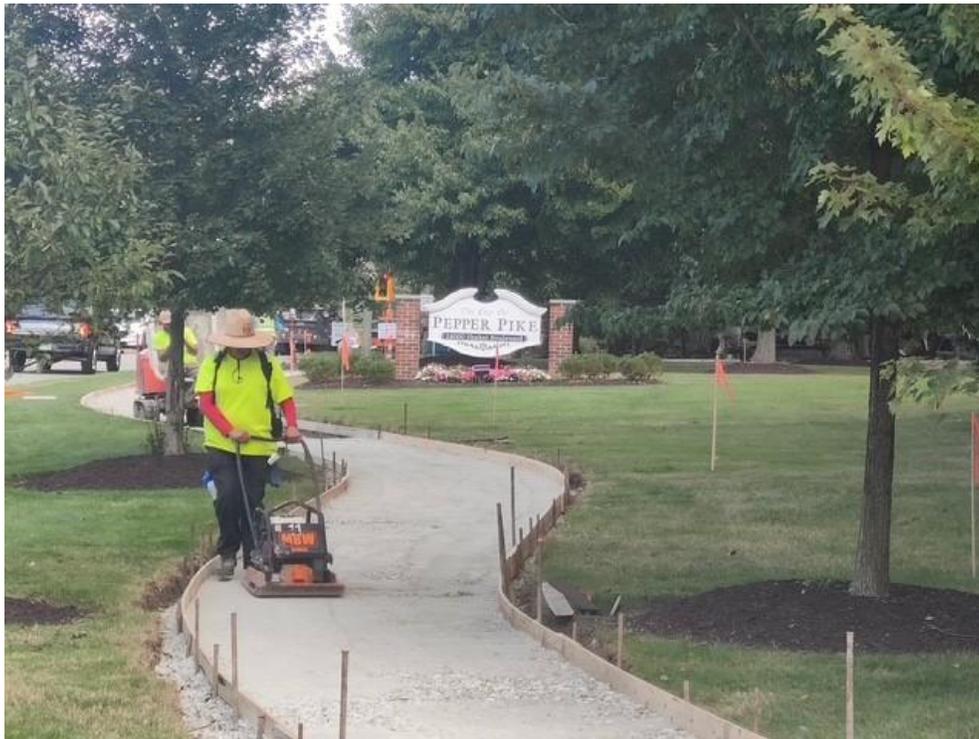
	2023	2024	2025	2026	2027	2028	2029	2030	*2026 Monthly	
	Actual	Actual	Budget	Proposed	Projections	Projections	Projections	Projections	IX-3(1)c	
General Fund (0A1)										
ACCT NO.	Revenue									
CAPITAL IMPROVEMENT FUND (G24)										
REVENUES:										
395.000	Transfers In (From General Fund 0A1)	3,335,400	3,250,000	7,700,000	7,000,000	7,000,000	7,000,000	5,000,000	5,000,000	
396.000	Grant Funding (County Pvt Maint; 50/50)				100,000	350,000	100,000	350,000	100,000	
396.500	State Grants (ODNR GMB II)				500,000	-	-	-	-	
396.326	NEORS D Grants	1,480,029	260,230		2,009,150	2,140,000	2,090,000	1,590,000	1,590,000	
396.326	Lander Rd Pump Design \$75,000		262,850							
	SW Quadrant \$1,000,000			1,231,025						
	Belgrave Sewer Construction Grant \$610,150			440,000						
	County Funding-Gates Mills Path (Gates Mills Resurface)			800,000						
	Special Assessment Bond-Shaker Blvd Phase 1	1,273,500								
397.000	Special Assessment Bond-Shaker Blvd Phase 2			1,943,975						
393.000	Reimbursements	2,035,445	381,130	20,000	-	-	-	-	-	
328.000	Miscellaneous	-	-	90,000	-	-	-	-	-	
Total Revenues		8,124,374	4,154,210	12,225,000	9,609,150	9,490,000	9,190,000	6,940,000	6,690,000	
EXPENDITURES:										
01A-485	Police Department-Capital Outlay	400,013	173,782	187,000	231,000	260,000	237,800	261,000	255,000	
05F-485	Service Department - Capital Outlay	521,117	203,296	362,949	323,000	364,500	469,000	439,000	225,000	
06B-485	Street Maint/Repair; Trails - Capital Outlay	5,709,505	2,953,258	5,270,000	4,660,000	3,455,000	4,175,000	3,525,000	3,425,000	
06D-485	Culverts & Drainage - Capital Outlay	734,953	202,871	4,050,000	3,353,300	5,364,000	2,050,000	2,050,000	2,050,000	
07D-485	Building/Finance Department - Capital Outlay	-	868	26,500	-	-	-	-	-	
07E-485	Public Lands & Bldg. City Hall - Capital Outlay	281,728	1,375,902	2,766,000	215,000	940,000	3,540,000	40,000	40,000	
	Advance Out	800,000	-	-	-	-	-	-	-	
Total Expenditures		8,447,317	4,909,977	12,662,449	8,782,300	10,383,500	10,471,800	6,315,000	5,995,000	731,858
CAPITAL IMPROVEMENT FUND CASH BALANCE 1-REVENUE		6,563,200	6,240,257	4,205,336	3,767,887	4,594,737	3,701,237	2,419,437	3,044,437	
DISBURSEMENTS		8,124,374	4,154,210	12,225,000	9,609,150	9,490,000	9,190,000	6,940,000	6,690,000	
CAPITAL IMPROVEMENT FUND CASH BALANCE 12-31		6,240,257	5,484,490	3,767,887	4,594,737	3,701,237	2,419,437	3,044,437	3,739,437	
ENCUMBRANCES AT YEAR END		1,527,021	1,279,154	-	-	-	-	-	-	
UNENCUMBERED BALANCE 12-31		4,713,236	4,205,336	3,767,887	4,594,737	3,701,237	2,419,437	3,044,437	3,739,437	
% OF UNENCUMBERED FUND BALANCE TO EXPENSES		55.8%	85.6%	29.8%	52.3%	35.6%	23.1%	48.2%	62.4%	
CONTINGENCY CAPITAL PROJECTS FUND										
Balance 1-1		1,906,686	1,906,686	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	
Receipts - Reimbursement			93,314							
Receipts - Transfer from General Fund		-	-	-	-	-	-	-	-	
Disbursements		-	-	-	500,000	-	-	-	-	41,667
Balance 12-31		1,906,686	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	
Encumbrances at Year End		-	-	-	-	-	-	-	-	
Unencumbered Balance 12-31		1,906,686	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	
% OF UNENCUMBERED FUND BALANCE TO EXPENSES					300.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

*2026 proposed monthly expenditures computation required by City Charter

Capital Improvement Revenue

Revenue Detail Related to Capital Projects

	2026	2027	2028	2029	2030
	<u>Proposed</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>	<u>Projections</u>
Cuyahoga County					
Pavement Maintenance Program	100,000	100,000	100,000	100,000	100,000
50/50 Program	-	250,000	-	250,000	-
ODNR Gates Mills Trails Grant - Phase 2	500,000	-	-	-	-
NEORS D Grants					
Lander Rd Pump Station (Design Grant)	75,000	-	-	-	-
Lander Rd Pump Station (Construction Grant)	-	750,000	-	-	-
Misc (NEORS D Storm Sewer Monies)	90,000	90,000	90,000	90,000	90,000
Competitive Grant Program NEORS D (SW Quadrant)	1,000,000	1,000,000	-	-	-
Competitive Grant Program NEORS D (SW Quadrant Phase II Design)	-	300,000	-	-	-
Competitive Grant Program NEORS D (SW Quadrant Phase II Construction)			2,000,000		
NEORS D Grant (Unspecified 50% Request)	-	-	-	1,500,000	1,500,000
Belgrave Sewer Construction Grant	610,150	-	-	-	-
Belgrave Sewer Laterals Grant	<u>234,000</u>	-	-	-	-
	<u>2,609,150</u>	<u>2,490,000</u>	<u>2,190,000</u>	<u>1,940,000</u>	<u>1,690,000</u>



Capital Improvement Fund

City of Pepper Pike 2026 Proposed Budget and Five Year Forecast For Capital Improvements (Infrastructure & Non-Infrastructure)

<u>Department/Funding Source Fund/Descriptions</u>	<u>2026 Proposed</u>	<u>2027 Projections</u>	<u>2028 Projections</u>	<u>2029 Projections</u>	<u>2030 Projections</u>
<u>Public Land & Buildings & Fire Department</u>					
<u>Capital Improvement Fund (G24)</u>					
City Park Maintenance	7,500	7,500	7,500	7,500	7,500
City Hall Maintenance	7,500	7,500	7,500	7,500	7,500
Pepper Pike Park Addition	-	500,000	-	-	-
Park Planner	25,000	-	-	-	-
Citywide Trees	25,000	25,000	25,000	25,000	25,000
City Hall Renovations (Audio Visual, Handicapp Access)	150,000	400,000	3,500,000	-	-
Public Land & Bldgs. - City Hall Dept - Subtotal	\$ 215,000	\$ 940,000	\$ 3,540,000	\$ 40,000	\$ 40,000
<u>Capital Improvement Fund (G24)</u>					
<u>Annual Road Maintenance Program</u>					
Street Repair and Reconstruction	1,800,000	1,750,000	1,750,000	1,750,000	1,750,000
Chagrin/Lander Circle Reconfiguration & Walkway	-	600,000	-	-	-
Lander to School Connector & Pedestrain Walkway	-	-	1,000,000	-	-
Concrete Repair/Reconstruction Program	475,000	250,000	250,000	250,000	250,000
Concrete and Asphalt Point Repairs	25,000	25,000	25,000	25,000	25,000
Catch Basin Repairs	50,000	50,000	50,000	50,000	50,000
Crack Sealing Program	100,000	100,000	100,000	100,000	100,000
Sub-total Annual Road Maintenance	\$ 2,450,000	\$ 2,775,000	\$ 3,175,000	\$ 2,175,000	\$ 2,175,000
<u>Trails/Pedestrian Access</u>					
Gates Mills Trail - Phase 2 - Including Plantings	1,250,000	-	-	-	-
Brainard Road Trail Improvements (Cedar to Kersdale)	960,000	-	-	-	-
Fairmount Blvd Trail Improvs W (Brainard to Lander)	-	680,000	-	-	-
Fairmount Blvd. Trail Improvs E (Lander to Butternut)	-	-	-	1,350,000	-
Brainard Road Trail Improvs (Shaker to Kersdale)	-	-	-	-	1,250,000
Sidewalks - S. Woodland - Lander to Brainard	-	-	1,000,000	-	-
Sidewalks - Shaker Blvd - Peppercreek - Brainard	-	-	-	-	-
Sidewalks - S. Woodland - Pinetree to Lander	-	-	-	-	-
Subtotal Trails/Pedestrian Access	2,210,000	680,000	1,000,000	1,350,000	1,250,000
SubTotal Road Maint & Construction/Trails Access	4,660,000	3,455,000	4,175,000	3,525,000	3,425,000
<u>Culvert & Storm Sewer Maintenance/Repairs</u>					
<u>Capital Improvement Fund (G24)</u>					
Belgrave Storm Water Project	150,000	-	-	-	-
Regular Currently Unknown Storm Water Projects	100,000	300,000	300,000	300,000	300,000
Septic Conversion Projects	-	-	-	-	-
Belgrave Sewer Project	2,338,300	-	-	-	-
Belgrave Lateral Project	-	234,000	-	-	-
SW Quadrant Sanitary Sewer Improvement Phase 1	500,000	3,430,000	-	-	-
SW Quadrant Sanitary Sewer Improvement Phase 2	-	400,000	-	-	-
Lander Road Pump Station (Engineering+Construction)	100,000	1,000,000	-	-	-
Septic Conversion Projects	-	-	1,750,000	1,750,000	1,750,000
Shaker Blvd Sewer Laterals - Phase 2	165,000	-	-	-	-
SubTotal Culvert & Storm Sewer Maintenance/Repairs	3,353,300	5,364,000	2,050,000	2,050,000	2,050,000
Total All Road, Sewer, Engineering Capital Projects	8,013,300	8,819,000	6,225,000	5,575,000	5,475,000

Financial Glossary

Account: Subset of a fund used in concert with companion mechanisms to record financial transactions at an object (very specific) level of detail in balancing the financial activity of a fund.

Advance: A legal movement of fund resources to finance the provision of goods, services, and/or construction in a companion fund, made with the expectation of repayment by the recipient fund. Advances are recorded separately from and after the presentation of the operating revenue and expenditures of a fund.

Appropriation: Expenditure authority created by enacted legislation by City Council, which establishes the legal authority to permit the expenditure of funds for a specified purpose.

Bond: A debt instrument and written promise to repay debt (principal or face value) at a specified future date (aka maturity) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Rating: Represents credit worthiness as evaluated by independent bond rating agencies. The three most common governmental rating agencies are Moody's Investor Services, Standard and Poor's (aka S&P), and Fitch. Pepper Pike is rated Aaa by Moody's Investor Services. The "Aaa" category is Moody's highest rating category.

Budget: A policy document that serves as the government's operations guide, communications tool, and financial plan and includes an estimate of proposed revenues and expenditures for the fiscal year, as well as a five-year capital plan. The "Proposed Budget" is one which has been proposed by the administration; and the "Approved Budget" denotes that City Council has officially adopted the budget.

Capital Budget: A plan of proposed capital expenditures for buildings, parks, utilities, etc., and their financing sources.

Capital Improvement Plan: A proposed plan for capital expenditures for each year for the next five years, with modifications made each year based on the City's needs and estimated resources.

Debt Service: Payment of interest, fees, and repayment of principal to holders of debt instruments.

Encumbrance: An obligation or set aside of funds in the form of purchase orders or contracts which are assignable to an appropriation and for which a part of the appropriation is reserved, until such time that the liability is recorded as an expenditure or expense.

Fund: A fiscal and accounting mechanism that separates/subdivides financial activity with a self-balancing set of accounts, recording all financial activity and objectives in accordance with any special regulations, restrictions, or limitations of the specific unit being tracked and accounted.

Fund Balance: The resulting net position of a governmental fund (difference between assets, liabilities, and deferred inflows and outflows of resources) used as a measure of financial stability and availability of funds.

Financial Glossary

General Fund: The General Fund serves as the chief operating fund of the City of Lakewood and accounts for all financial resources except those required to be accounted for in another fund.

Intergovernmental Revenue: Income that flows through to the City from another level of government, such as the State of Ohio. Typical Intergovernmental Revenue recorded by Lakewood includes the State's Local Government Funds, the Cigarette Tax, Liquor and Beer Permits, and Homestead and Rollback funds associated with the property tax.

Maturity: The date upon which the principal or stated values of investments or debt obligations cease and may be reclaimed.

Mill: The property tax is measured in mills. A mill is one tenth of a cent and is used in expressing tax rates on a per-dollar basis. This translates to \$1 for each \$1,000 of assessed property value.

Short-Term: Financial period not exceeding one year.

Transfer: A legal movement of fund resources to finance the provision of goods, services, and/or construction in a companion fund, made with no expectation of repayment by the recipient fund. Transfers are recorded separately from and after the presentation of the operating revenue and expenditures of a fund.

Unencumbered Balance: An accumulated fund balance less encumbrances.



Prepared & presented by:

Peter M. Rancatore, Jr., Finance Director/Treasurer
Becki Kovach, Finance & Administrative Supervisor & Mayor's Executive Asst.
Sheila Brett – O'Connor, Finance Bookkeeper & Clerk of Council

