

City of Dayton, KY - General Fund

Budget vs. Actuals: Budget 2026 - FY26 P&L

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
04-100 Revenues				
04-101 Taxes				
04-110 Property Tax Current	1,500,465.61	1,250,000.00	250,465.61	120.04 %
04-117 Tangible	45,455.68	50,000.00	-4,544.32	90.91 %
04-118 IRB Payments	214,416.92	145,000.00	69,416.92	147.87 %
04-120 Property Tax Delinquent	57,036.52		57,036.52	
04-130 Housing Auth. Pilot, Lieu of ta		10,000.00	-10,000.00	
04-135 Utility Franchise Tax	246,669.55	250,000.00	-3,330.45	98.67 %
04-140 Franchise Tax Current	30,339.47	35,000.00	-4,660.53	86.68 %
04-170 Motor Vehicle Tax	171,439.07	200,000.00	-28,560.93	85.72 %
04-180 Telecommunications Tax Dist.	37,379.35	50,000.00	-12,620.65	74.76 %
04-190 TIF Manhattan Harbour		120,000.00	-120,000.00	
04-191 TIF Grant Park Income		28,000.00	-28,000.00	
Total 04-101 Taxes	2,303,202.17	2,138,000.00	165,202.17	107.73 %
04-200 Licenses and Permits				
04-210 Occup. License Payroll	1,378,163.37	1,200,000.00	178,163.37	114.85 %
04-215 Occup. License Business	153,975.48	175,000.00	-21,024.52	87.99 %
04-216 Occup. License Rental	170,407.26	200,000.00	-29,592.74	85.20 %
04-225 Yard Sale Permits	195.00	200.00	-5.00	97.50 %
04-230 Insurance Premium Lic Fee	1,013,773.70	950,000.00	63,773.70	106.71 %
04-240 Liquor/Beer License	16,011.25	18,000.00	-1,988.75	88.95 %
04-245 Rental Inspection License Fee	38,126.00	65,000.00	-26,874.00	58.66 %
Total 04-200 Licenses and Permits	2,770,652.06	2,608,200.00	162,452.06	106.23 %
04-300 Fines				
04-310 Parking Fines	12,020.00	10,000.00	2,020.00	120.20 %
04-312 Code Fines - Rental Violations	107,117.16	50,000.00	57,117.16	214.23 %
04-313 PW Mowing Fees		400.00	-400.00	
04-318 Rental Penalties & Interest	4,152.13	3,000.00	1,152.13	138.40 %
04-319 Payroll Tax Penalties and Interest	3,240.23	4,000.00	-759.77	81.01 %
04-320 Property Tax Penalties and Interest	37,131.57	20,000.00	17,131.57	185.66 %
04-321 04-321 Liens on Tax Bills	72,550.00	75,000.00	-2,450.00	96.73 %
04-323 Occupational Penalties and Interest	9,270.52	10,000.00	-729.48	92.71 %
04-325 Arrest Fees	270.00	300.00	-30.00	90.00 %
04-327 Vacant Property Registration	4,000.00	3,000.00	1,000.00	133.33 %
04-551 Towing/Ticket Penalty	2,250.00	1,500.00	750.00	150.00 %
Total 04-300 Fines	252,001.61	177,200.00	74,801.61	142.21 %
04-400 Intergovernment				
04-408 HB 413	10,054.18	7,000.00	3,054.18	143.63 %
04-430 Police Incentive	46,284.55	48,000.00	-1,715.45	96.43 %
04-447 Water & Sanitation from FDBD	1,601.71	2,000.00	-398.29	80.09 %
04-448 Internet & Phone from FDBD	10,336.05	3,000.00	7,336.05	344.54 %
04-449 SRO Officer		58,000.00	-58,000.00	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 04-400 Intergovernment	68,276.49	118,000.00	-49,723.51	57.86 %
04-500 Charges for Services				
04-505 Railroad Property Maintenance Income	22,730.68	9,000.00	13,730.68	252.56 %
04-510 Handicap Parking Fees	250.00	50.00	200.00	500.00 %
04-520 Waste Coll Fees- Current	657,468.06	350,000.00	307,468.06	187.85 %
04-525 Waste Coll Fees-Del	3,696.28	5,000.00	-1,303.72	73.93 %
04-531 Park Services	77,500.00	77,500.00	0.00	100.00 %
04-541 Transfer in Municipal Aid	30,000.00	30,000.00	0.00	100.00 %
Total 04-500 Charges for Services	791,645.02	471,550.00	320,095.02	167.88 %
04-600 Miscellaneous				
04-602 Urban Renewal Mortgage Payment	31,122.50		31,122.50	
04-606 Opioid Settlement Funds	22,044.50		22,044.50	
04-607 K-9 Savings	43.00		43.00	
04-621 Cellular Tower Revenue	30,161.29	35,000.00	-4,838.71	86.18 %
04-691 Photo Copies	203.20	150.00	53.20	135.47 %
04-692 Miscellaneous Revenue	697,257.79	505,000.00	192,257.79	138.07 %
04-699 Over/Short	21.26		21.26	
04-700 Senior Citizen's Picnic	1,392.73		1,392.73	
04-703 Civic Club Donations/Sales	5,602.38		5,602.38	
04-800 Reimb. Employee Health Ins.	9,910.91		9,910.91	
04-801 Housing Authority Health Ins Reimb	16,356.07	25,000.00	-8,643.93	65.42 %
04-805 Stamps	57.29	100.00	-42.71	57.29 %
04-960 Sargeant Park Fund	1,325.00		1,325.00	
04-963 Grant Park HOA Fees	26,800.00		26,800.00	
Total 04-600 Miscellaneous	842,297.92	565,250.00	277,047.92	149.01 %
04-610 Interest	38,244.86	30,000.00	8,244.86	127.48 %
04-999 Grant Restricted				
04-457 Highway Safety Grant Police	1,623.93		1,623.93	
04-972 TAP Upper Riverfront Trail		594,000.00	-594,000.00	
04-973 Riverfront Commons Phase II		898,800.00	-898,800.00	
04-974 Riverfront Commons Phase III		757,200.00	-757,200.00	
04-975 Dayton Pike Sidewalk Phase II		260,720.00	-260,720.00	
04-979 TAP/TANK Grant Income		40,000.00	-40,000.00	
04-982 Riverfront Commons Phase 2- OKI		571,200.00	-571,200.00	
04-985 Miscellaneous Grant Income		80,000.00	-80,000.00	
Total 04-999 Grant Restricted	1,623.93	3,201,920.00	-3,200,296.07	0.05 %
Total 04-100 Revenues	7,067,944.06	9,310,120.00	-2,242,175.94	75.92 %
Total Income	\$7,067,944.06	\$9,310,120.00	\$ -2,242,175.94	75.92 %
GROSS PROFIT	\$7,067,944.06	\$9,310,120.00	\$ -2,242,175.94	75.92 %
Expenses				
10-100 General Government	-30.00		-30.00	
10-101 Elected Officials Wages	15,399.55	16,800.00	-1,400.45	91.66 %
10-105 Admin Regular Wages	342,614.66	410,000.00	-67,385.34	83.56 %
10-116 Admin Overtime Wages	543.74		543.74	
10-120 Employer CERS	41,757.53	52,000.00	-10,242.47	80.30 %
10-124 ICMA-RC 457	21,163.56	28,000.00	-6,836.44	75.58 %
10-125 Med/Dental/Life Ins	56,985.97	37,000.00	19,985.97	154.02 %
10-126 Housing Authority Health Ins	8,053.82		8,053.82	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
10-130 FICA	27,738.67	30,000.00	-2,261.33	92.46 %
10-135 Workers Compensation		10,000.00	-10,000.00	0.00 %
10-140 Unemployment Compensation		550.00	-550.00	
10-204 Bank Fees/Charges	567.00	500.00	67.00	113.40 %
10-205 Advertising/Printing	233.01	2,000.00	-1,766.99	11.65 %
10-208 Legal Publications	1,048.77	1,000.00	48.77	104.88 %
10-220 Office Equipment Maint.	5,562.58	10,000.00	-4,437.42	55.63 %
10-222 Computer Support	18,096.00	5,000.00	13,096.00	361.92 %
10-226 Training,Travel, Lodging - Adm	9,889.77	5,000.00	4,889.77	197.80 %
10-227 CAO Monthly Expense	5,076.72	6,000.00	-923.28	84.61 %
10-230 Utilities	13,588.31	15,000.00	-1,411.69	90.59 %
10-235 Telephone(All Departments)	33,941.33	25,000.00	8,941.33	135.77 %
10-236 Postage	4,226.71	3,000.00	1,226.71	140.89 %
10-250 Insurance & Bonds	71,521.15	33,000.00	38,521.15	216.73 %
10-310 Building Maintenance	4,584.47	10,000.00	-5,415.53	45.84 %
10-345 Janitorial Supplies	1,119.10	600.00	519.10	186.52 %
10-350 Office Supplies	3,878.06	3,500.00	378.06	110.80 %
10-405 Dues and Subscriptions	52,859.69	40,000.00	12,859.69	132.15 %
10-499 Miscellaneous Expenses	50,050.04	7,000.00	43,050.04	715.00 %
10-526 Uniform Allowance	159.04	1,000.00	-840.96	15.90 %
10-645 Senior Picnic Year End Party	2,117.65		2,117.65	
10-664 Civic Activities Board	250.00		250.00	
10-669 DCMC Building	5,881.99	5,000.00	881.99	117.64 %
10-702 Community Betterment	20,903.25	23,050.00	-2,146.75	90.69 %
Total 10-100 General Government	819,782.14	780,000.00	39,782.14	105.10 %
20-100 Police				
20-105 Police Regular Wages	690,988.19	755,000.00	-64,011.81	91.52 %
20-109 School Resource Officer	44,267.12	55,000.00	-10,732.88	80.49 %
20-116 Overtime	46,175.66	35,000.00	11,175.66	131.93 %
20-117 Holiday	38,082.22	11,000.00	27,082.22	346.20 %
20-118 Incentive	47,731.42	48,000.00	-268.58	99.44 %
20-120 CERS	242,701.02	230,000.00	12,701.02	105.52 %
20-121 CERS-NON-Hazardous	8,550.39	11,000.00	-2,449.61	77.73 %
20-125 Med/Dental/Life Ins.	132,059.63	142,000.00	-9,940.37	93.00 %
20-130 FICA	24,384.71	30,000.00	-5,615.29	81.28 %
20-135 Workers Compensation		35,000.00	-35,000.00	0.00 %
20-140 Unemployment Compensation		1,000.00	-1,000.00	
20-150 Medical Testing	316.00	2,000.00	-1,684.00	15.80 %
20-205 Advertising/Printing		200.00	-200.00	
20-211 Dispatch Equip./Membership/Lic.	2,771.35	6,000.00	-3,228.65	46.19 %
20-220 Maintenance/Repairs	799.25	1,500.00	-700.75	53.28 %
20-224 Comp. Maint. / Capital Outlay		2,000.00	-2,000.00	
20-225 Training	15,668.28	15,500.00	168.28	101.09 %
20-234 Radio Tele. Serv./Cell Reimb.	13,835.19	13,000.00	835.19	106.42 %
20-236 Postage		400.00	-400.00	
20-250 Liability Ins.	27,625.98	35,000.00	-7,374.02	78.93 %
20-305 Technical Supplies/Firearms	13,721.90	15,000.00	-1,278.10	91.48 %
20-315 Cruiser Repairs	54,199.49	25,000.00	29,199.49	216.80 %
20-330 Uniforms	6,447.12	10,000.00	-3,552.88	64.47 %
20-340 Gas and Oil	38,437.72	40,000.00	-1,562.28	96.09 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
20-350 Office Supplies	1,473.02	2,000.00	-526.98	73.65 %
20-405 Dues and Subscriptions	14,914.00	15,000.00	-86.00	99.43 %
20-499 Miscellaneous Expense	6,318.70	1,500.00	4,818.70	421.25 %
20-518 K9-Equipment/Dog	552.00	3,000.00	-2,448.00	18.40 %
20-520 Office Equipment	2,075.13	2,500.00	-424.87	83.01 %
20-660 Drug Seizure Funds	1,955.31	3,000.00	-1,044.69	65.18 %
Total 20-100 Police	1,476,050.80	1,545,600.00	-69,549.20	95.50 %
30-100 Fire Department				
30-101 Fire Dept Payment	1,388,545.00	1,382,390.00	6,155.00	100.45 %
Total 30-100 Fire Department	1,388,545.00	1,382,390.00	6,155.00	100.45 %
40-100 Public Works				
40-105 Public Works Regular Wages	227,426.40	265,000.00	-37,573.60	85.82 %
40-114 Seasonal Help		20,000.00	-20,000.00	
40-116 Overtime	28,763.18	17,000.00	11,763.18	169.20 %
40-120 Employer Cers	47,824.97	50,000.00	-2,175.03	95.65 %
40-125 Med/Dental/Life Ins	70,989.30	65,000.00	5,989.30	109.21 %
40-130 FICA	19,527.94	19,000.00	527.94	102.78 %
40-135 Workers Compensation		10,000.00	-10,000.00	0.00 %
40-140 Unemployment Compensation		150.00	-150.00	
40-150 Medical Testing		500.00	-500.00	
40-211 Tree Service	13,000.00	7,000.00	6,000.00	185.71 %
40-220 Bldg Maintenance and Repairs	1,528.50	4,500.00	-2,971.50	33.97 %
40-222 Equipment Repairs	6,375.38	8,000.00	-1,624.62	79.69 %
40-230 Utilities	7,807.38	9,000.00	-1,192.62	86.75 %
40-234 Cell Phone Reimbursement	2,750.00	3,000.00	-250.00	91.67 %
40-240 Equipment Rental	447.71	1,500.00	-1,052.29	29.85 %
40-305 Tools		2,000.00	-2,000.00	
40-306 Operating Supplies	18,276.17	13,000.00	5,276.17	140.59 %
40-308 Salt	18,158.80	20,000.00	-1,841.20	90.79 %
40-310 Street Signs	3,509.52	3,500.00	9.52	100.27 %
40-330 Uniforms	1,803.50	2,000.00	-196.50	90.18 %
40-340 Gas And Equipment Oil	9,765.67	13,000.00	-3,234.33	75.12 %
40-499 Miscellaneous Expense	2,580.61	5,000.00	-2,419.39	51.61 %
40-505 Vehicle Equip. Repair Maint.	6,753.53	12,000.00	-5,246.47	56.28 %
40-616 Street and Sidewalk Maintenance	13,222.73	7,000.00	6,222.73	188.90 %
40-653 Training-PW	440.00	2,350.00	-1,910.00	18.72 %
40-654 Travel & Lodging		500.00	-500.00	
40-655 Street & Traffic Lights	8,749.45	40,000.00	-31,250.55	21.87 %
Total 40-100 Public Works	509,700.74	600,000.00	-90,299.26	84.95 %
50-100 Code Enforcement				
50-105 Code Enforcement Regular Wages	88,572.89	105,000.00	-16,427.11	84.36 %
50-120 Employer Cers	11,950.15	15,000.00	-3,049.85	79.67 %
50-125 Medi/Dental/Life Ins.	7,390.78	10,000.00	-2,609.22	73.91 %
50-130 FICA	6,777.17	8,000.00	-1,222.83	84.71 %
50-135 Workers Compensation		1,700.00	-1,700.00	0.00 %
50-140 Unemployment Compensation		50.00	-50.00	
50-209 Legal Advertising		1,350.00	-1,350.00	
50-226 Travel/Lodging		500.00	-500.00	
50-235 Telephone - Bldg. Svcs.	1,519.40	1,200.00	319.40	126.62 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
50-236 Postage	6.08		6.08	
50-240 Gas and Oil	622.39	1,000.00	-377.61	62.24 %
50-306 Operating Supplies	121.74	200.00	-78.26	60.87 %
50-405 Dues and Subscriptions	894.50	3,000.00	-2,105.50	29.82 %
50-499 Miscellaneous Expense	399.08	2,000.00	-1,600.92	19.95 %
50-622 Vehicle Maintenance	25.00	1,000.00	-975.00	2.50 %
50-650 County Clerk Fees	1,822.49		1,822.49	
Total 50-100 Code Enforcement	120,101.67	150,000.00	-29,898.33	80.07 %
60-100 Waste Collection				
60-232 Waste Collection Expense	535,209.29	522,000.00	13,209.29	102.53 %
Total 60-100 Waste Collection	535,209.29	522,000.00	13,209.29	102.53 %
70-100 Professional Services	20,389.60		20,389.60	
70-200 City Engineer Fees	16,376.86	17,000.00	-623.14	96.33 %
70-300 Animal Authority	7,908.35	12,000.00	-4,091.65	65.90 %
70-400 Auditor/Payroll	17,540.00	27,000.00	-9,460.00	64.96 %
70-500 Campbell Co Planning Fees	11,989.00	18,700.00	-6,711.00	64.11 %
70-600 City Attorney Fees	12,625.32	15,000.00	-2,374.68	84.17 %
70-800 Social Worker Fees	50,000.00	50,000.00	0.00	100.00 %
70-818 Web Site Annual	209.00	300.00	-91.00	69.67 %
70-901 Technical Support	8,290.75	10,000.00	-1,709.25	82.91 %
Total 70-100 Professional Services	145,328.88	150,000.00	-4,671.12	96.89 %
72-100 TIF				
72-975 Manhattan Harbour TIF	19,248.50	0.00	19,248.50	
72-993 Grant Park		0.00	0.00	
Total 72-100 TIF	19,248.50	0.00	19,248.50	
90-100 Miscellaneous	0.00		0.00	
90-370 Health Insurance Deduction	32,257.84	25,000.00	7,257.84	129.03 %
90-401 Senior Picnic Year End Party	200.00	2,000.00	-1,800.00	10.00 %
90-402 Civic Activities Board	8,785.51	12,000.00	-3,214.49	73.21 %
90-950 Southbank Partners	109.99	20,000.00	-19,890.01	0.55 %
90-982 Museum Board	329.91	2,500.00	-2,170.09	13.20 %
Total 90-100 Miscellaneous	41,683.25	61,500.00	-19,816.75	67.78 %
99-100 Capital Spending				
50-425 Capital Outlay- Code Enforcement	35,624.73		35,624.73	
99-101 Admin Capital Outlay	109,216.67	110,000.00	-783.33	99.29 %
99-120 Police Capital Spending	86,629.63	150,000.00	-63,370.37	57.75 %
99-140 Public Works Capital	96,254.90	1,250,000.00	-1,153,745.10	7.70 %
99-170 Street Paving/Repair Capital Outlay	228,826.76	870,000.00	-641,173.24	26.30 %
99-180 Park Capital Outlay	40,000.00	60,000.00	-20,000.00	66.67 %
99-930 TAP Upper Riverfront Trail- Federal		742,500.00	-742,500.00	
99-931 Riverfront Commons Phase II- Federal	1,468,724.62	2,070,000.00	-601,275.38	70.95 %
99-933 Dayton Pike Sidewalk Phase II- Federal		325,900.00	-325,900.00	
99-936 TAP- TANK Grant		50,000.00	-50,000.00	
99-939 Riverfront Commons RAISE Grant		120,000.00	-120,000.00	
99-940 Riverfront Commons Phase 2- OKI	642,693.30	714,000.00	-71,306.70	90.01 %
99-941 2025 O'Fallon Bridge		20,000.00	-20,000.00	
Total 99-100 Capital Spending	2,707,970.61	6,482,400.00	-3,774,429.39	41.77 %
Total Expenses	\$7,763,620.88	\$11,673,890.00	\$ -3,910,269.12	66.50 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET OPERATING INCOME	\$ -695,676.82	\$ -2,363,770.00	\$1,668,093.18	29.43 %
NET INCOME	\$ -695,676.82	\$ -2,363,770.00	\$1,668,093.18	29.43 %