

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	1,501,883.68	1,250,000.00	251,883.68	120.15 %
04-117 Tangible	53,158.76	50,000.00	3,158.76	106.32 %
04-118 IRB Payments	214,416.92	145,000.00	69,416.92	147.87 %
04-120 Property Tax Delinquent	57,116.32		57,116.32	
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	69,535.12	35,000.00	34,535.12	198.67 %
04-170 Motor Vehicle Tax	190,791.41	200,000.00	-9,208.59	95.40 %
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	2,370,951.11	2,138,000.00	232,951.11	110.90 %
04-200 Licenses and Permits				
04-210 Occup. License Payroll	1,384,878.10	1,200,000.00	184,878.10	115.41 %
04-215 Occup. License Business	158,220.48	175,000.00	-16,779.52	90.41 %
04-216 Occup. License Rental	215,815.86	200,000.00	15,815.86	107.91 %
04-225 Yard Sale Permits	215.00	200.00	15.00	107.50 %
04-230 Insurance Premium Lic Fee	1,148,170.95	950,000.00	198,170.95	120.86 %
04-240 Liquor/Beer License	16,011.25	18,000.00	-1,988.75	88.95 %
04-245 Rental Inspection License Fee	58,600.00	65,000.00	-6,400.00	90.15 %
Total 04-200 Licenses and Permits	2,981,911.64	2,608,200.00	373,711.64	114.33 %
04-300 Fines				
04-310 Parking Fines	12,580.00	10,000.00	2,580.00	125.80 %
04-312 Code Fines - Rental Violations	113,427.16	50,000.00	63,427.16	226.85 %
04-313 PW Mowing Fees		400.00	-400.00	
04-318 Rental Penalties & Interest	5,501.25	3,000.00	2,501.25	183.38 %
04-319 Payroll Tax Penalties and Interest	3,357.45	4,000.00	-642.55	83.94 %
04-320 Property Tax Penalties and Interest	38,833.95	20,000.00	18,833.95	194.17 %
04-321 04-321 Liens on Tax Bills	92,900.00	75,000.00	17,900.00	123.87 %
04-323 Occupational Penalties and Interest	9,514.72	10,000.00	-485.28	95.15 %
04-325 Arrest Fees	480.00	300.00	180.00	160.00 %
04-327 Vacant Property Registration	4,500.00	3,000.00	1,500.00	150.00 %
04-551 Towing/Ticket Penalty	2,210.00	1,500.00	710.00	147.33 %
Total 04-300 Fines	283,304.53	177,200.00	106,104.53	159.88 %
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	300.00	50.00	250.00	600.00 %
04-520 Waste Coll Fees- Current	658,651.26	350,000.00	308,651.26	188.19 %
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	792,878.22	471,550.00	321,328.22	168.14 %
04-600 Miscellaneous				
04-602 Urban Renewal Mortgage Payment	31,122.50		31,122.50	
04-606 Opioid Settlement Funds	28,953.73		28,953.73	
04-607 K-9 Savings	43.00		43.00	
04-621 Cellular Tower Revenue	33,086.90	35,000.00	-1,913.10	94.53 %
04-691 Photo Copies	243.20	150.00	93.20	162.13 %
04-692 Miscellaneous Revenue	651,577.65	505,000.00	146,577.65	129.03 %
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	58.09	100.00	-41.91	58.09 %
04-960 Sargeant Park Fund	1,400.00		1,400.00	
04-963 Grant Park HOA Fees	26,800.00		26,800.00	
Total 04-600 Miscellaneous	806,568.42	565,250.00	241,318.42	142.69 %
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	7,343,759.20	9,310,120.00	-1,966,360.80	78.88 %
Total Income	\$7,343,759.20	\$9,310,120.00	\$ -1,966,360.80	78.88 %
GROSS PROFIT	\$7,343,759.20	\$9,310,120.00	\$ -1,966,360.80	78.88 %
Expenses				
10-100 General Government	-45.00		-45.00	
10-101 Elected Officials Wages	15,399.55	16,800.00	-1,400.45	91.66 %
10-105 Admin Regular Wages	365,594.61	410,000.00	-44,405.39	89.17 %
10-116 Admin Overtime Wages	543.74		543.74	
10-120 Employer CERS	44,481.71	52,000.00	-7,518.29	85.54 %
10-124 ICMA-RC 457	22,606.53	28,000.00	-5,393.47	80.74 %
10-125 Med/Dental/Life Ins	57,004.95	37,000.00	20,004.95	154.07 %
10-126 Housing Authority Health Ins	8,059.02		8,059.02	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
10-130 FICA	29,511.65	30,000.00	-488.35	98.37 %
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.	6,036.06	10,000.00	-3,963.94	60.36 %
10-222 Computer Support	19,534.48	5,000.00	14,534.48	390.69 %
10-226 Training,Travel, Lodging - Adm	10,767.06	5,000.00	5,767.06	215.34 %
10-227 CAO Monthly Expense	5,422.86	6,000.00	-577.14	90.38 %
10-230 Utilities	15,364.63	15,000.00	364.63	102.43 %
10-235 Telephone(All Departments)	37,002.75	25,000.00	12,002.75	148.01 %
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	4,768.01	10,000.00	-5,231.99	47.68 %
10-345 Janitorial Supplies	1,174.10	600.00	574.10	195.68 %
10-350 Office Supplies	4,323.45	3,500.00	823.45	123.53 %
10-405 Dues and Subscriptions	54,695.68	40,000.00	14,695.68	136.74 %
10-499 Miscellaneous Expenses	151,311.24	7,000.00	144,311.24	2,161.59 %
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	24,504.23	23,050.00	1,454.23	106.31 %
Total 10-100 General Government	964,066.63	780,000.00	184,066.63	123.60 %
20-100 Police				
20-105 Police Regular Wages	738,678.59	755,000.00	-16,321.41	97.84 %
20-109 School Resource Officer	48,110.72	55,000.00	-6,889.28	87.47 %
20-116 Overtime	48,947.26	35,000.00	13,947.26	139.85 %
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	257,320.98	230,000.00	27,320.98	111.88 %
20-121 CERS-NON-Hazardous	9,131.34	11,000.00	-1,868.66	83.01 %
20-125 Med/Dental/Life Ins.	132,122.03	142,000.00	-9,877.97	93.04 %
20-130 FICA	25,997.57	30,000.00	-4,002.43	86.66 %
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	546.00	2,000.00	-1,454.00	27.30 %
20-205 Advertising/Printing		200.00	-200.00	
20-211 Dispatch Equip./Membership/Lic.	2,746.05	6,000.00	-3,253.95	45.77 %
20-220 Maintenance/Repairs	819.24	1,500.00	-680.76	54.62 %
20-224 Comp. Maint. / Capital Outlay		2,000.00	-2,000.00	
20-225 Training	17,076.28	15,500.00	1,576.28	110.17 %
20-234 Radio Tele. Serv./Cell Reimb.	14,315.31	13,000.00	1,315.31	110.12 %
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	18,730.96	25,000.00	-6,269.04	74.92 %
20-330 Uniforms	6,447.12	10,000.00	-3,552.88	64.47 %
20-340 Gas and Oil	38,538.41	40,000.00	-1,461.59	96.35 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
20-350 Office Supplies	1,818.63	2,000.00	-181.37	90.93 %
20-405 Dues and Subscriptions	14,914.00	15,000.00	-86.00	99.43 %
20-499 Miscellaneous Expense	2,553.20	1,500.00	1,053.20	170.21 %
20-518 K9-Equipment/Dog	552.00	3,000.00	-2,448.00	18.40 %
20-520 Office Equipment	2,398.39	2,500.00	-101.61	95.94 %
20-660 Drug Seizure Funds	1,955.31	3,000.00	-1,044.69	65.18 %
Total 20-100 Police	1,510,880.91	1,545,600.00	-34,719.09	97.75 %
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	242,884.80	265,000.00	-22,115.20	91.65 %
40-114 Seasonal Help		20,000.00	-20,000.00	
40-116 Overtime	30,664.79	17,000.00	13,664.79	180.38 %
40-120 Employer Cers	51,057.43	50,000.00	1,057.43	102.11 %
40-125 Med/Dental/Life Ins	71,008.28	65,000.00	6,008.28	109.24 %
40-130 FICA	20,841.10	19,000.00	1,841.10	109.69 %
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	8,660.91	9,000.00	-339.09	96.23 %
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	20,527.53	13,000.00	7,527.53	157.90 %
40-308 Salt	18,158.80	20,000.00	-1,841.20	90.79 %
40-310 Street Signs	3,592.02	3,500.00	92.02	102.63 %
40-330 Uniforms	1,803.50	2,000.00	-196.50	90.18 %
40-340 Gas And Equipment Oil	13,101.17	13,000.00	101.17	100.78 %
40-499 Miscellaneous Expense	4,405.84	5,000.00	-594.16	88.12 %
40-505 Vehicle Equip. Repair Maint.	6,753.53	12,000.00	-5,246.47	56.28 %
40-616 Street and Sidewalk Maintenance	15,896.83	7,000.00	8,896.83	227.10 %
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	9,689.12	40,000.00	-30,310.88	24.22 %
Total 40-100 Public Works	543,587.24	600,000.00	-56,412.76	90.60 %
50-100 Code Enforcement				
50-105 Code Enforcement Regular Wages	94,622.07	105,000.00	-10,377.93	90.12 %
50-120 Employer Cers	12,759.22	15,000.00	-2,240.78	85.06 %
50-125 Medi/Dental/Life Ins.	7,395.98	10,000.00	-2,604.02	73.96 %
50-130 FICA	7,236.64	8,000.00	-763.36	90.46 %
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.	1,562.14	1,200.00	362.14	130.18 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
50-236 Postage	6.08		6.08	
50-240 Gas and Oil	737.16	1,000.00	-262.84	73.72 %
50-306 Operating Supplies	121.74	200.00	-78.26	60.87 %
50-405 Dues and Subscriptions	1,666.45	3,000.00	-1,333.55	55.55 %
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	1,896.49		1,896.49	
Total 50-100 Code Enforcement	128,428.05	150,000.00	-21,571.95	85.62 %
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	18,371.36	17,000.00	1,371.36	108.07 %
70-300 Animal Authority	7,908.35	12,000.00	-4,091.65	65.90 %
70-400 Auditor/Payroll	17,780.15	27,000.00	-9,219.85	65.85 %
70-500 Campbell Co Planning Fees	11,989.00	18,700.00	-6,711.00	64.11 %
70-600 City Attorney Fees	31,558.82	25,000.00	6,558.82	126.24 %
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	8,565.75	10,000.00	-1,434.25	85.66 %
Total 70-100 Professional Services	166,772.03	160,000.00	6,772.03	104.23 %
72-100 TIF				
72-975 Manhattan Harbour TIF		0.00	0.00	
72-993 Grant Park		0.00	0.00	
Total 72-100 TIF		0.00	0.00	
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	9,886.79	12,000.00	-2,113.21	82.39 %
90-950 Southbank Partners	109.99	20,000.00	-19,890.01	0.55 %
90-982 Museum Board	419.16	2,500.00	-2,080.84	16.77 %
Total 90-100 Miscellaneous	42,873.78	61,500.00	-18,626.22	69.71 %
99-100 Capital Spending				
50-425 Capital Outlay- Code Enforcement	37,613.73		37,613.73	
99-101 Admin Capital Outlay	110,254.22	110,000.00	254.22	100.23 %
99-120 Police Capital Spending	130,898.15	150,000.00	-19,101.85	87.27 %
99-140 Public Works Capital	109,883.14	1,250,000.00	-1,140,116.86	8.79 %
99-170 Street Paving/Repair Capital Outlay	465,436.28	870,000.00	-404,563.72	53.50 %
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	1,497,117.12	2,070,000.00	-572,882.88	72.32 %
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	3,033,895.94	6,482,400.00	-3,448,504.06	46.80 %
Total Expenses	\$8,314,258.87	\$11,683,890.00	\$ -3,369,631.13	71.16 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET OPERATING INCOME	\$ -970,499.67	\$ -2,373,770.00	\$1,403,270.33	40.88 %
NET INCOME	\$ -970,499.67	\$ -2,373,770.00	\$1,403,270.33	40.88 %