THE CITY OF
Fremont
EST. 1849 OHIO

MONTHLY FINANCIAL REPORT TO COUNCIL

JUNE 2026

OFFICE OF THE AUDITOR

PAUL D. GRAHL, AUDITOR

CITY OF FREMONT, OHIO
OFFICE OF THE AUDITOR

MONTHLY FINANCIAL REPORT TO COUNCIL

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CITY OF FREMONT
OFFICE OF THE AUDITOR

PAUL D. GRAHL
AUDITOR

July 27, 2026

Fremont City Council
323 South Front Street
Fremont, Ohio 43420

To the City Council:

I am submitting the June 2026 Monthly Financial Report for your review. These reports provide the information needed to help monitor the City's financial activity:

- Monthly Treasurer's Statement – This statement is a tool used to reconcile the Treasurer's fund and investment balances with the Auditor's fund balances.
- Monthly Bank Reconciliation – This statement is used to reconcile all the bank and investment balances with the Auditor's fund balances total.
- Investment Portfolio – This report lists the City's bank and investment balances and provides some additional details about those amounts such as investment types, interest rates and maturity dates.
- Cash Balances Report – This report from the Auditor's Office lists for each fund the individual beginning cash balances, the current month's revenues and expenditures, the year-to-date (YTD) revenues and expenditures, the ending cash balances, the outstanding encumbrances and the unencumbered fund balances.
- 3-Year Trend and Budget versus Actual Comparison Reports – This report contains the beginning and ending fund balances for the covered periods; a three year trend of YTD actual revenues and departmental expenditures; a column showing the "Percent Change" when comparing the current period amounts to the prior period; a comparison of YTD actual revenues and departmental expenditures, including outstanding purchase orders, with the current budgeted amounts and explanation legends where I disclose reasons for significant percent changes or unusual percent act/bud amounts.
- Debt Schedules – These schedules present the current balances of outstanding debt within the Governmental Activities, Water fund and Sewer fund along with amortization schedules, if available, detailing the annual principal and interest payments due for the terms of each debt issue.

If any further discussion is necessary related to the items listed above, please stop by my office or give me a call at 419-334-3867.

Sincerely,

Paul D. Grahl

Paul D. Grahl
Auditor

THE CITY OF
Fremont
EST. 1849 OHIO

Terri Meek, Deputy Auditor ♦ Nickee Linder, Account Clerk ♦ Carrie Sielschott, Payroll Administrator

323 South Front Street, Fremont, Ohio 43420 ♦ Phone: 419-334-3867 ♦ Fax: 419-552-5067
www.fremontohio.org

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CITY OF FREMONT, OHIO
TREASURER'S MONTHLY STATEMENT OF CITY FUNDS

Month Ending 6/30/2026

General Account Croghan Colonial Bank	Balance of Previous Month	Receipts	Disbursements	Treasurer Balance	Auditor Balance
101 General	1,375,482.78	1,255,074.57	1,060,454.81	1,570,102.54	1,268,017.15
110 Recreation Trust	10,878.65	0.00	0.00	10,878.65	10,878.65
120 Unclaimed Money	114,413.01	0.00	0.00	114,413.01	114,413.01
201 Municipal Income Tax	3,042,108.58	1,255,547.82	1,161,933.68	3,135,722.72	3,135,708.99
211 Public Recreation	210,515.57	93,235.56	114,078.57	189,672.56	177,294.08
222 Street Maintenance	259,982.37	95,724.29	100,287.17	255,419.49	252,588.49
223 Motor Vehicle License	126,111.97	0.00	0.00	126,111.97	126,111.97
230 IDIAM Program	45,703.38	274.20	902.00	45,075.58	45,075.58
231 Indigent Drivers	256,419.31	650.00	0.00	257,069.31	257,069.31
232 Probation Services	29,799.81	2,862.76	5,113.42	27,549.15	27,549.15
233 Court Special Project Fund	719,069.32	7,021.67	0.00	726,090.99	726,090.66
234 Enforcement Education	14,171.80	75.00	177.00	14,069.80	14,069.80
235 Muni Court Computer	67,334.40	6,104.00	4,009.58	69,428.82	68,471.43
240 Probation Incentive Grant	7,349.52	0.00	0.00	7,349.52	7,349.52
241 CCA Grant	(0.00)	0.00	0.00	(0.00)	0.00
242 OneOhio Opiod Settlement	3,776.51	0.00	3,776.51	0.00	0.00
250 Police Pension	0.00	0.00	0.00	0.00	0.00
251 Fire Pension	0.00	0.00	0.00	0.00	0.00
255 Criminal Justice	115.44	0.00	0.00	115.44	115.44
262 FEMA	0.00	0.00	0.00	0.00	0.00
263 Continuing Profess. Training	10,237.52	0.00	0.00	10,237.52	10,237.52
270 R.L. Walsh Trust	768,332.22	0.00	0.00	768,332.22	768,332.22
271 Demolition Security	34,512.93	0.00	0.00	34,512.93	34,512.93
301 G. O. Debt	358,785.42	20,226.83	0.00	379,012.25	379,012.25
302 Police & Fire Debt Service	(0.00)	0.00	0.00	(0.00)	0.00
410 Capital Improvement	4,345,151.62	103,208.58	421,905.82	4,026,454.38	4,005,225.96
420 Fire Equipment	1,705,080.20	62,083.33	0.00	1,767,163.53	1,767,163.53
460 Local Transportation	0.00	0.00	0.00	0.00	0.00
461 SCIP	0.00	0.00	0.00	0.00	0.00
462 Development Grant	0.00	0.00	92,208.49	(92,208.49)	(92,208.49)
510 Water Operating	3,631,692.26	950,827.22	0.00	0.00	0.00
520 Water Deposits	94,440.95	(434.05)	1,703,422.58	2,879,096.90	2,825,530.70
531 Water 1994 Improvement	430,653.97	37,165.91	44.16	93,962.74	93,221.31
532 Water REV MTG	0.00	0.00	80,527.36	387,292.52	387,292.52
533 Water 2003 Improvement	0.00	0.00	0.00	0.00	0.00
541 Water Replacement	447,611.48	0.00	0.00	0.00	0.00
542 Water Reservoir	1,936,793.18	164,519.58	0.00	447,611.48	447,611.48
570 Sewer Operating	12,580,174.52	1,055,836.77	986,628.63	1,114,684.13	1,114,684.13
580 Sewer Bond	0.00	0.00	907,789.22	12,728,222.07	12,715,314.17
590 Sewer Replacement	2,015,168.60	333,770.50	0.00	0.00	-0.00
601 Internal Equipment Service	24,584.65	0.00	2,002,126.53	346,812.57	346,812.57
725 Ohio Highway Patrol	1,111.00	1,120.00	1,671.26	22,913.39	21,652.40
726 County Sewer District	60,843.91	65,081.43	1,111.00	1,120.00	0.00
730 Main Street	0.00	0.00	61,773.65	64,151.69	64,127.38
790 Payroll	306,914.65	1,214,611.83	0.00	0.00	0.00
Less Gen Treas Investment	(29,836,318.26)	(138,172.51)	1,328,452.78	193,073.70	0.00
			(160.47)	(29,974,310.30)	0.00
	5,199,003.24	6,586,415.29	10,038,213.75	1,747,204.78	31,119,324.14

Other Accounts Croghan Colonial Bank	Treasurer Balance	Receipts	Disbursements	Treasurer Balance	Auditor Balance
252 Manatory Fines	1,830.67	0.00	0.00	1,830.67	1,830.67
253 Forfeitures & Seizures	6,505.35	0.00	0.00	6,505.35	6,505.35
254 DOJ Equitable Sharing	104.41	0.00	0.00	104.41	104.41
256 D.A.R.E	3,940.68	0.00	0.00	3,940.68	3,940.68
257 Blockwatch	0.00	0.00	0.00	0.00	0.00
260 Ohio CDBG	43,398.21	0.00	0.00	43,398.21	43,398.21
261 Community Housing	0.00	0.00	0.00	0.00	0.00
264 Coronavirus Relief	(0.00)	0.00	0.00	(0.00)	0.00
265 Revolving Loan	379,426.05	1,065.92	0.00	380,491.97	380,491.97
540 Water Construction	0.00	0.00	0.00	0.00	0.00
	435,205.37	1,065.92	0.00	436,271.29	436,271.29

CITY OF FREMONT, OHIO
TREASURER'S MONTHLY STATEMENT OF CITY FUNDS

Month Ending 6/30/2026

Investments Held In Trust	Fund	Maturity Date	Par Amount	Purchase Price	
Croghan (Savings)	General Treas	current	19,180.36	19,180.36	
STAR Ohio	Coronavirus Relief	current	0.00	0.00	
US Bank	General Treas	current	425,717.71	425,717.71	
US Bank US Treasury	General Treas	7/1/2026	450,000.00	444,053.75	
US Bank FHLB	General Treas	8/13/2026	350,000.00	324,117.50	
US Bank FHLB	General Treas	9/11/2026	165,000.00	152,039.25	
US Bank US Treasury	General Treas	9/30/2026	365,000.00	352,816.41	
US Bank FHLB	General Treas	10/14/2026	250,000.00	246,105.00	
US Bank US Treasury	General Treas	10/31/2026	425,000.00	422,426.76	
US Bank FFCB	General Treas	11/23/2026	250,000.00	250,000.00	
US Bank US Treasury	General Treas	12/31/2026	575,000.00	573,876.96	
US Bank US Treasury	General Treas	1/31/2027	450,000.00	413,578.13	
US Bank FHLB	General Treas	2/26/2027	300,000.00	273,144.00	
US Bank US Treasury	General Treas	3/31/2027	250,000.00	245,488.75	
US Bank US Treasury	General Treas	3/31/2027	340,000.00	319,825.78	
US Bank FFCB	General Treas	4/26/2027	300,000.00	298,146.00	
US Bank US Treasury	General Treas	4/30/2027	220,000.00	206,499.22	
US Bank US Treasury	General Treas	5/15/2027	545,000.00	502,230.27	
US Bank FHLB	General Treas	6/11/2027	300,000.00	279,402.75	
US Bank US Treasury	General Treas	6/30/2027	300,000.00	284,226.56	
US Bank FNMA	General Treas	8/27/2027	440,000.00	437,291.01	
US Bank FHLB	General Treas	9/10/2027	450,000.00	445,000.50	
US Bank FFCB	General Treas	10/27/2027	430,000.00	428,683.34	
US Bank US Treasury	General Treas	11/30/2027	325,000.00	324,301.76	
US Bank US Treasury	General Treas	11/30/2027	100,000.00	98,226.56	
US Bank US Treasury	General Treas	12/31/2027	515,000.00	522,584.18	
US Bank US Treasury	General Treas	1/31/2028	550,000.00	543,982.89	
US Bank US Treasury	General Treas	2/29/2028	540,000.00	546,475.78	
US Bank US Treasury	General Treas	3/31/2028	550,000.00	547,572.27	
US Bank US Treasury	General Treas	4/25/2028	550,000.00	549,323.50	
US Bank US Treasury	General Treas	4/30/2028	300,000.00	295,160.16	
US Bank US Treasury	General Treas	5/30/2028	490,000.00	489,223.35	
US Bank FHLB	General Treas	6/9/2028	550,000.00	551,448.50	
US Bank US Treasury	General Treas	7/31/2028	450,000.00	448,716.80	
US Bank FAMCA	General Treas	8/28/2028	450,000.00	450,000.00	
US Bank FAMCA	General Treas	9/27/2028	575,000.00	572,498.75	
US Bank US Treasury	General Treas	10/15/2028	500,000.00	496,462.07 *	
Croghan Certificate of Deposit	General Treas	10/18/2028	250,000.00	250,000.00	
US Bank US Treasury	General Treas	11/15/2028	500,000.00	493,671.88	
US Bank US Treasury	General Treas	12/31/2028	500,000.00	503,574.22	
US Bank US Treasury	General Treas	1/31/2029	500,000.00	508,124.15 *	
US Bank US Treasury	General Treas	2/15/2029	500,000.00	486,582.03	
US Bank US Treasury	General Treas	2/28/2029	300,000.00	303,667.97	
US Bank US Treasury	General Treas	3/31/2029	400,000.00	396,921.88	
US Bank US Treasury	General Treas	4/30/2029	410,000.00	389,980.73 *	
US Bank US Treasury	General Treas	5/31/2029	440,000.00	444,709.38	
US Bank US Treasury	General Treas	6/30/2029	450,000.00	448,716.80	
US Bank US Treasury	General Treas	7/31/2029	490,000.00	497,637.11	
US Bank US Treasury	General Treas	8/31/2029	500,000.00	499,101.56	
US Bank US Treasury	General Treas	9/30/2029	500,000.00	491,289.06	
Genoa Certificate of Deposit	General Treas	10/4/2029	500,000.00	500,000.00	
Croghan Certificate of Deposit	General Treas	10/18/2029	250,000.00	250,000.00	
US Bank US Treasury	General Treas	10/31/2029	140,000.00	138,490.62	
US Bank US Treasury	General Treas	10/31/2029	210,000.00	213,494.53	
US Bank US Treasury	General Treas	11/30/2029	430,000.00	424,490.63	
US Bank US Treasury	General Treas	12/31/2029	430,000.00	428,992.19	
US Bank US Treasury	General Treas	12/31/2029	500,000.00	504,707.03	
US Bank US Treasury	General Treas	1/31/2030	440,000.00	438,642.19	
US Bank US Treasury	General Treas	2/28/2030	550,000.00	547,099.61	
US Bank US Treasury	General Treas	3/31/2030	500,000.00	498,906.25	
US Bank US Treasury	General Treas	4/30/2030	500,000.00	489,414.06	
US Bank US Treasury	General Treas	5/30/2030	500,000.00	502,578.13	
US Bank US Treasury	General Treas	6/30/2030	450,000.00	445,535.16	
US Bank US Treasury	General Treas	7/31/2030	320,000.00	319,562.50	
US Bank US Treasury	General Treas	7/31/2030	230,000.00	233,526.44 *	
US Bank US Treasury	General Treas	8/1/2030	500,000.00	506,498.04 *	
US Bank US Treasury	General Treas	8/31/2030	500,000.00	500,546.88	
US Bank US Treasury	General Treas	9/30/2030	500,000.00	496,777.34	
US Bank US Treasury	General Treas	10/31/2030	550,000.00	550,085.94	
US Bank US Treasury	General Treas	11/30/2030	350,000.00	344,818.36	
US Bank US Treasury	General Treas	11/30/2030	200,000.00	199,218.75	
US Bank US Treasury	General Treas	12/31/2030	400,000.00	398,531.25	
US Bank US Treasury	General Treas	12/31/2030	120,000.00	120,037.50	
US Bank US Treasury	General Treas	1/31/2031	110,000.00	110,641.05 *	
US Bank US Treasury	General Treas	1/31/2031	330,000.00	330,549.67 *	
US Bank Brokered CD	General Treas	2/18/2031	245,000.00	243,885.25	
US Bank Brokered CD	General Treas	2/26/2031	245,000.00	243,958.75	
US Bank US Treasury	General Treas	3/31/2031	500,000.00	499,362.83 *	
		Treasurer		29,974,310.30	
		Total Balance		32,157,786.37	31,555,595.43
		Less-Outstanding Checks		(27,329.73)	
		Less-Accounts Payable		(574,861.21)	
		Auditor's Balance		31,555,595.43	31,555,595.43

Holly R. Elder, City Treasurer

Paul D. Grahl, City Auditor

CITY OF FREMONT, OHIO
MONTHLY BANK RECONCILIATION

Month Ending 6/30/2026

Bank balances per statements:

Croghan	Checking	General Fund	0301	1,733,674.21
Croghan	Checking	Payroll Account	8744	0.00
Croghan	Checking	CDBG Fund Economic Development	0383	380,491.97
Croghan	Checking	Community Block Grant	5775	43,398.21
Croghan	Checking	Mandatory Fines	0993	1,835.67
Croghan	Checking	Forfeiture Seizure	0978	6,510.35
Croghan	Checking	Federal Seizure	7578	104.41
Croghan	Checking	DARE	5780	3,940.68
Croghan	Savings	General Fund	7400	19,180.36
STAR Ohio	STAR Ohio	General Treasury	8331	0.00
US Bank	Custodial	General Treasury	7922	425,717.71
Total bank balances				2,614,853.57

Investments:

US Bank	FHLB	5YU4	444,053.75	
US Bank	FHLB	NGM6	324,117.50	
US Bank	FHLB	8XY4	152,039.25	
US Bank	US Treas	8YG9	352,816.41	
US Bank	FHLB	PAP0	246,105.00	
US Bank	US Treas	XDG3	422,426.76	
US Bank	FFCB	NEM8	250,000.00	
US Bank	US Treas	CDQ1	573,876.96	
US Bank	US Treas	8Z78	413,578.13	
US Bank	FHLB	LGL2	273,144.00	
US Bank	US Treas	CEF4	245,468.75	
US Bank	US Treas	CEF4	319,825.78	
US Bank	FFCB	NVD9	298,146.00	
US Bank	US Treas	CEN7	206,499.22	
US Bank	US Treas	8X88	502,230.27	
US Bank	FHLB	SGU7	279,402.75	
US Bank	US Treas	CEW7	284,226.56	
US Bank	US Treas	CFB2	437,291.01	
US Bank	FHLB	T7E1	445,000.50	
US Bank	FFCB	NW63	428,683.34	
US Bank	US Treas	CFZ9	324,301.76	
US Bank	US Treas	CFZ9	98,226.56	
US Bank	US Treas	CGC9	522,584.18	
US Bank	US Treas	CGH8	543,962.89	
US Bank	US Treas	CGP0	546,475.78	
US Bank	US Treas	CGT2	547,572.27	
US Bank	FFCB	PGW9	549,323.50	
US Bank	US Treas	CHA2	295,160.16	
US Bank	FFCB	PLD5	489,223.35	
US Bank	FHLB	WMN7	551,446.50	
US Bank	US Treas	CHQ7	448,716.80	
US Bank	US Treas	X6H0	450,000.00	
US Bank	US Treas	X7K2	572,498.75	
US Bank	US Treas	CPC9	496,462.07	*
Croghan	CD	6009	250,000.00	
US Bank	US Treas	85M8	493,671.88	
US Bank	US Treas	CJR3	503,574.22	
US Bank	US Treas	CJW2	508,124.15	*
US Bank	US Treas	86B1	486,582.03	
US Bank	US Treas	CHJ3	303,667.97	
US Bank	US Treas	CKG5	396,921.88	
US Bank	US Treas	CEM9	389,980.73	*
US Bank	US Treas	CKT7	444,709.38	
US Bank	US Treas	CKX8	448,716.80	
US Bank	US Treas	CLC3	497,637.11	
US Bank	US Treas	CLK5	499,101.56	
US Bank	US Treas	CLN9	491,289.06	
Genoa	CD	8333	500,000.00	
Croghan	CD	6011	250,000.00	
US Bank	US Treas	CLR0	138,490.62	
US Bank	US Treas	CFT3	213,494.53	
US Bank	US Treas	CMA6	424,490.63	
US Bank	US Treas	CMD0	428,992.19	
US Bank	US Treas	CGB1	504,707.03	
US Bank	US Treas	CMG3	438,642.19	
US Bank	US Treas	CGQ8	547,099.61	
US Bank	US Treas	CMU2	498,906.25	
US Bank	US Treas	CGZ8	489,414.06	
US Bank	US Treas	CHF1	502,578.13	
US Bank	US Treas	CKD2	445,535.16	
US Bank	US Treas	CNN7	319,562.50	
US Bank	US Treas	CNN7	233,526.44	*
US Bank	TNA	1FE7	506,496.04	*
US Bank	US Treas	CNX5	500,546.88	
US Bank	US Treas	CPA3	496,777.34	
US Bank	US Treas	CPD7	550,085.94	
US Bank	US Treas	CPN5	344,818.36	
US Bank	US Treas	CPN5	199,218.75	
US Bank	US Treas	CPR6	398,531.25	
US Bank	US Treas	CPR6	120,037.50	
US Bank	US Treas	CPW5	110,841.05	*
US Bank	US Treas	CPW5	330,549.67	*
US Bank	CD-Brkrd	GJ64	243,885.25	
US Bank	CD-Brkrd	HRL4	243,958.75	
US Bank	US Treas	CKF7	499,362.83	*
Total investments			29,529,412.23	

* = Current purchase price includes accrued interest

Total bank balances and Investments	**32,144,265.80**
Add:	
Deposits in Transit	12,135.69
Other:	
Unrecorded bank fees	1,394.88
Less:	
Outstanding checks:	
Croghan General Checking	(27,329.73)
Other:	
Unreceipted deposits - Police Accounts	(10.00)
Accounts payable	(574,861.21)
Reconciled bank balances and Investments	**31,555,595.43**
Total fund balances per system	**31,555,595.43**
Difference	**0.00**

Paul D. Grahl

Paul D. Grahl, City Auditor

7/7/2026

Date

CITY OF FREMONT, OHIO
CONSOLIDATED INVESTMENT PORTFOLIO

As of: 6/30/2026

CASH ACCOUNTS

Par	Type	Coupon	Maturity Date	Settle Date	Original Principal	Purchase Yield	Note/Call Feature	Balances as of	Days to Maturity
1,733,674	CHECKING	3.200%	7/1/2026	6/30/2026	1,733,674.21	3.200%	Croghan - General	6/30/2026	1
0	CHECKING	0.000%	7/1/2026	6/30/2026	0.00	0.000%	Croghan - Payroll Account	6/30/2026	1
379,426	CHECKING	3.200%	7/1/2026	6/30/2026	379,426.05	3.200%	Croghan - RLF	6/30/2026	1
43,398	CHECKING	0.000%	7/1/2026	6/30/2026	43,398.21	0.000%	Croghan - Community Block Grant	6/30/2026	1
1,836	CHECKING	0.000%	7/1/2026	6/30/2026	1,835.67	0.000%	Croghan - Mandatory Fines	6/30/2026	1
6,510	CHECKING	0.000%	7/1/2026	6/30/2026	6,510.35	0.000%	Croghan - Forfeiture Seizure	6/30/2026	1
104	CHECKING	0.000%	7/1/2026	6/30/2026	104.41	0.000%	Croghan - Federal Seizure	6/30/2026	1
3,941	CHECKING	0.000%	7/1/2026	6/30/2026	3,940.68	0.000%	Croghan - DARE	6/30/2026	1
19,180	SAVINGS	3.250%	7/1/2026	6/30/2026	19,180.36	3.250%	Croghan - General (Savings)	6/30/2026	1
0	STAR OHIO	3.910%	7/1/2026	6/30/2026	0.00	3.910%	STAR - General	6/30/2026	1
425,718	SAVINGS	3.540%	7/1/2026	6/30/2026	425,717.71	3.540%	US Bank	6/30/2026	1

SECURITIES

Par	Type	Coupon	Maturity Date	Settle Date	Original Principal	Purchase Yield	Note/Call Feature	Safekeeping	CUSIP	Days to Maturity
450,000	FHLB	0.000%	7/1/2026	2/17/2026	444,053.75	3.598%	Non-callable	US Bank	313385YU4	1
350,000	FHLB	1.050%	8/13/2026	5/27/2022	324,117.50	2.929%	7/13/22 - One-time	US Bank	3130ANGM6	44
165,000	FHLB	1.875%	9/11/2026	7/31/2023	152,039.25	4.614%	Non-callable	US Bank	3130A8XY4	73
385,000	US Treasury	1.625%	9/30/2026	7/31/2023	352,816.41	4.485%	Non-callable	US Bank	912828YG9	92
260,000	FHLB	1.020%	10/14/2026	11/16/2021	246,105.00	1.349%	4/14/22 - One-time	US Bank	3130APAP0	106
425,000	US Treasury	1.125%	10/31/2026	11/16/2021	422,426.76	1.251%	Non-callable	US Bank	91282XDG3	123
250,000	FFCB	1.430%	11/23/2026	11/23/2021	250,000.00	1.430%	11/23/22 - One-time	US Bank	3133ENEM8	146
575,000	US Treasury	1.250%	12/31/2026	12/31/2021	573,876.96	1.290%	Non-callable	US Bank	91282CDQ1	184
450,000	US Treasury	1.500%	1/31/2027	9/12/2022	413,578.13	3.508%	Non-callable	US Bank	912828Z78	215
300,000	FHLB	1.115%	2/26/2027	4/20/2022	273,144.00	3.118%	5/26/22 - One-time	US Bank	3130ALGL2	241
250,000	US Treasury	2.500%	3/31/2027	5/16/2022	245,468.75	2.901%	Non-callable	US Bank	91282CEF4	274
340,000	US Treasury	2.500%	3/31/2027	12/30/2022	319,825.78	4.032%	Non-callable	US Bank	91282CEF4	274
300,000	FFCB	2.875%	4/26/2027	4/26/2022	298,146.00	3.009%	Non-callable	US Bank	3133ENVD9	300
220,000	US Treasury	2.750%	4/30/2027	9/13/2023	206,499.22	4.604%	Non-callable	US Bank	91282CEN7	304
545,000	US Treasury	2.375%	5/15/2027	9/28/2022	502,230.27	4.260%	Non-callable	US Bank	912828X88	319
275,000	FHLB	3.500%	6/11/2027	7/15/2022	279,402.75	3.145%	Non-callable	US Bank	3130ASGU7	346
300,000	US Treasury	3.250%	6/30/2027	10/3/2023	284,226.56	4.800%	Non-callable	US Bank	91282CEW7	365
450,000	US Treasury	2.750%	7/31/2027	9/8/2022	437,291.01	3.381%	Non-callable	US Bank	91282CFB2	396
450,000	FHLB	3.250%	9/10/2027	9/14/2022	445,000.50	3.494%	Non-callable	US Bank	3130AT7E1	437
430,000	FFCB	4.375%	10/27/2027	10/27/2022	428,683.34	4.444%	Non-callable	US Bank	3133ENW63	484
325,000	US Treasury	3.875%	11/30/2027	11/30/2022	324,301.76	4.923%	Non-callable	US Bank	91282CFZ9	518
100,000	US Treasury	3.875%	11/30/2027	7/5/2024	98,226.56	4.441%	Non-callable	US Bank	91282CFZ9	518
515,000	US Treasury	3.875%	12/31/2027	1/23/2023	522,584.18	3.547%	Non-callable	US Bank	91282CGC9	549
550,000	US Treasury	3.500%	1/31/2028	4/20/2023	543,962.89	3.752%	Non-callable	US Bank	91282CGH8	580
540,000	US Treasury	4.000%	2/29/2028	4/20/2023	546,475.78	3.727%	Non-callable	US Bank	91282CGP0	609
550,000	US Treasury	3.625%	3/31/2028	4/20/2023	547,572.27	3.723%	Non-callable	US Bank	91282CGT2	640
550,000	FFCB	3.875%	4/25/2028	4/25/2023	549,323.50	3.902%	Non-callable	US Bank	3133EPGW9	665
300,000	US Treasury	3.500%	4/30/2028	5/31/2023	295,160.16	3.863%	Non-callable	US Bank	91282CHA2	670
490,000	FFCB	3.875%	5/30/2028	5/30/2023	489,223.35	3.910%	Non-callable	US Bank	3133EPLD5	700
550,000	FHLB	4.375%	6/9/2028	7/31/2023	551,446.50	4.315%	Non-callable	US Bank	3130AWMN7	710
450,000	US Treasury	4.125%	7/31/2028	7/31/2023	448,716.80	4.189%	Non-callable	US Bank	91282CHQ7	762
450,000	FAMCA	4.490%	8/28/2028	8/28/2023	450,000.00	4.490%	Non-callable	US Bank	31422X6H0	790
575,000	FAMCA	4.700%	9/27/2028	10/2/2023	572,498.75	4.799%	Non-callable	US Bank	31422X7K2	820
500,000	US Treasury	3.500%	10/15/2028	5/7/2026	495,410.16 *	3.897%	Non-callable	US Bank	91282CPC9	838
250,000	CD	4.000%	10/18/2028	10/18/2024	250,000.00	4.081%	Non-callable	Croghan Colonial Bank	###6009	841
500,000	US Treasury	3.125%	11/15/2028	9/15/2025	493,671.88	3.550%	Non-callable	US Bank	9128285M8	869
500,000	US Treasury	3.750%	12/31/2028	9/11/2025	503,574.22	3.518%	Non-callable	US Bank	91282CJR3	915
500,000	US Treasury	4.000%	1/31/2029	9/29/2025	504,863.28 *	3.686%	Non-callable	US Bank	91282CJW2	946
500,000	US Treasury	2.625%	2/15/2029	1/6/2029	486,582.03 *	3.544%	Non-callable	US Bank	9128286B1	961
300,000	US Treasury	4.250%	2/28/2029	7/28/2025	303,667.97 *	3.881%	Non-callable	US Bank	91282CKD2	974
400,000	US Treasury	4.125%	3/31/2029	1/30/2025	396,921.88	4.328%	Non-callable	US Bank	91282CKG5	1,005
410,000	US Treasury	2.875%	4/30/2029	1/30/2025	387,017.58 *	4.333%	Non-callable	US Bank	91282CEM9	1,035
440,000	US Treasury	4.500%	5/31/2029	7/8/2024	444,709.38	4.255%	Non-callable	US Bank	91282CKT7	1,066
450,000	US Treasury	4.250%	6/30/2029	7/5/2024	448,716.80	4.314%	Non-callable	US Bank	91282CKX8	1,096
490,000	US Treasury	4.000%	7/31/2029	8/27/2024	497,637.11	3.651%	Non-callable	US Bank	91282CLC3	1,127
500,000	US Treasury	3.625%	8/31/2029	9/3/2024	499,101.56	3.665%	Non-callable	US Bank	91282CLK5	1,158
500,000	US Treasury	3.500%	9/30/2029	7/9/2025	491,289.06 *	3.950%	Non-callable	US Bank	91282CLN9	1,188
500,000	CD	3.690%	10/4/2029	10/4/2024	500,000.00	3.750%	Non-callable	Genoa Bank	####8333	1,192
250,000	CD	3.650%	10/18/2029	10/18/2024	250,000.00	3.925%	Non-callable	Croghan Colonial Bank	###6011	1,206
140,000	US Treasury	4.125%	10/31/2029	12/31/2024	138,490.62	4.374%	Non-callable	US Bank	91282CLR0	1,219
210,000	US Treasury	4.000%	10/31/2029	10/27/2025	213,494.53	3.551%	Non-callable	US Bank	91282CFT3	1,219
430,000	US Treasury	4.125%	11/30/2029	12/30/2024	424,490.63	4.417%	Non-callable	US Bank	91282CMA6	1,249
430,000	US Treasury	4.375%	12/31/2029	12/31/2024	428,992.19	4.426%	Non-callable	US Bank	91282CMD0	1,280
500,000	US Treasury	3.875%	12/31/2029	1/6/2026	504,707.03	3.619%	Non-callable	US Bank	91282CGB1	1,280
440,000	US Treasury	4.250%	1/31/2030	1/31/2025	436,642.19	4.319%	Non-callable	US Bank	91282CMG3	1,311
550,000	US Treasury	4.000%	2/28/2030	2/28/2025	547,099.61	4.118%	Non-callable	US Bank	91282CGQ8	1,339
500,000	US Treasury	4.000%	3/31/2030	4/10/2025	498,906.25	4.118%	Non-callable	US Bank	91282CMU2	1,370
500,000	US Treasury	3.500%	4/30/2030	7/9/2025	489,414.06	3.987%	Non-callable	US Bank	91282CGZ8	1,400
500,000	US Treasury	3.750%	5/31/2030	9/15/2025	502,578.13	3.629%	Non-callable	US Bank	91282CHF1	1,431
450,000	US Treasury	3.750%	6/30/2030	7/8/2025	445,535.16	3.971%	Non-callable	US Bank	91282CHJ3	1,461
320,000	US Treasury	3.875%	7/31/2030	7/31/2025	319,562.50	3.905%	Non-callable	US Bank	91282CNN7	1,492
230,000	US Treasury	3.875%	7/31/2030	2/25/2026	232,910.94 *	3.563%	Non-callable	US Bank	91282CNN7	1,492
500,000	TNA	3.875%	8/1/2030	9/11/2025	504,720.00 *	3.662%	Non-callable	US Bank	880591FE7	1,493
500,000	US Treasury	3.625%	8/31/2030	10/27/2025	500,546.88	3.599%	Non-callable	US Bank	91282CNX5	1,523
500,000	US Treasury	3.625%	9/30/2030	9/30/2025	496,777.34	3.768%	Non-callable	US Bank	91282CPA3	1,553
550,000	US Treasury	3.625%	10/31/2030	2/17/2026	550,085.94	3.620%	Non-callable	US Bank	91282CPD7	1,584
350,000	US Treasury	3.500%	11/30/2030	1/22/2026	344,818.36	3.836%	Non-callable	US Bank	91282CPN5	1,614
200,000	US Treasury	3.500%	11/30/2030	2/25/2026	199,218.75	3.589%	Non-callable	US Bank	91282CPN5	1,614
400,000	US Treasury	3.625%	12/31/2030	1/6/2026	398,531.25	3.706%	Non-callable	US Bank	91282CPR6	1,645
120,000	US Treasury	3.625%	12/31/2030	2/26/2026	120,037.50	3.617%	Non-callable	US Bank	91282CPR6	1,645
110,000	US Treasury	3.750%	1/31/2031	2/18/2026	110,635.94 *	3.621%	Non-callable	US Bank	91282CPW5	1,676
330,000	US Treasury	3.750%	1/31/2031	3/19/2026	328,942.97 *	3.822%	Non-callable	US Bank	91282CPW5	1,676
245,000	CD-Brkrd	3.950%	2/18/2031	2/18/2026	243,885.25	4.051%	Non-callable	US Bank	90355GJ64	1,694
245,000	CD-Brkrd	3.850%	2/26/2031	2/26/2026	243,958.75	3.944%	Non-callable	US Bank	23204HRL4	1,702
500,000	US Treasury	4.125%	3/31/2031	5/19/2026	496,601.56 *	4.260%	Non-callable	US Bank	91282CKF7	1,735

TOTALS	Par	Original Principal	WTD Yield
CASH ACCOUNTS	2,613,787	2,613,787.65	3.19%
SECURITIES	29,845,000	29,515,171.68	3.77%
TOTAL	32,458,787	32,128,959.33	

Total per Monthly Bank Reconciliation	32,143,199.88
Less:	
Accrued interest on investments	(14,240.55)
Total	32,128,959.33
Variance amount	0.00

* = Current purchase price on monthly bank reconciliation and Treasurer's report includes accrued interest

CITY OF FREMONT, OHIO
CASH BALANCES REPORT - JUNE 2026

	Balance 1/1/2026	Month Revenues	Month Expenditures	Year to Date Revenues	Year to Date Expenditures	Ending Cash Balance	Encumbrances	Unencumber Balance
101 General	2,730,124.44			6,117,748.73	7,579,856.02	1,268,017.15	1,724,584.09	(456,566.94)
102 Reserve Balance W.C.	0.00			0.00	0.00	0.00	0.00	0.00
110/702 Recreation Trust	8,678.65			6,475.95	4,275.95	10,878.65	0.00	10,878.65
120/714 Unclaimed Monies	114,413.01			0.00	0.00	114,413.01	0.00	114,413.01
109 Police and Fire Debt	0.00			0.00	0.00	0.00	0.00	0.00
201 Municipal Income Tax	1,688,632.47			7,032,426.49	5,585,349.97	3,135,708.99	223,485.18	2,912,223.81
211 Public Recreation	163,769.65			596,095.48	582,571.05	177,294.08	166,546.26	10,747.82
222 Street Maintenance	566,623.86			562,573.96	876,611.33	252,586.49	148,700.95	103,885.54
223 Motor Vehicle License	126,111.97			0.00	0.00	126,111.97	0.00	126,111.97
230 IDIAM Program	44,720.18			2,176.40	1,821.00	45,075.58	98.00	44,977.58
231 Indigent Drivers	249,344.44			7,724.87	0.00	257,069.31	0.00	257,069.31
232 Probation Services	34,637.38			26,804.20	33,892.43	27,549.15	5,618.76	21,930.39
233 Court Special Project Fund	683,338.01			42,752.98	0.00	726,090.99	0.00	726,090.99
234 Enforcement & Education	13,607.80			713.00	251.00	14,069.80	749.00	13,320.80
235 Muni Court Computer	49,293.71			35,316.14	16,138.42	68,471.43	16,136.00	52,335.43
240 Probation Incentive Grant	7,349.52			0.00	0.00	7,349.52	0.00	7,349.52
241 CCA Grant	0.00			0.00	0.00	0.00	0.00	0.00
242 OneOhio Opiod Settlement	0.00			3,776.51	3,776.51	0.00	0.00	0.00
250 Police Pension	0.00			0.00	0.00	0.00	0.00	0.00
251 Fire Pension	0.00			0.00	0.00	0.00	0.00	0.00
252 Mandatory Drug	1,830.67			0.00	0.00	1,830.67	0.00	1,830.67
253 Forfeit & Seizure	6,585.17			0.00	79.82	6,505.35	0.00	6,505.35
254 DOJ Equitable Sharing	104.41			0.00	0.00	104.41	0.00	104.41
255 Criminal Justice	115.44			0.00	0.00	115.44	0.00	115.44
256 D.A.R.E.	4,525.58			0.00	584.90	3,940.68	0.00	3,940.68
257 Blockwatch	0.00			0.00	0.00	0.00	0.00	0.00
260 Ohio CDBG	33,889.21			15,509.00	6,000.00	43,398.21	0.00	43,398.21
261 Community Housing	0.00			0.00	0.00	0.00	0.00	0.00
262 FEMA	0.00			0.00	0.00	0.00	0.00	0.00
263 Continuing Profess. Training	10,237.52			0.00	0.00	10,237.52	0.00	10,237.52
264 Local Coronavirus Relief	0.00			0.00	0.00	0.00	0.00	0.00
265 Revolving Loan	374,502.05			5,989.92	0.00	380,491.97	2,000.00	378,491.97
270/701 R.L. Walsh Trust	746,032.22			22,300.00	0.00	768,332.22	0.00	768,332.22
271/713 Demolition Security Trust	11,600.00			42,102.16	19,189.23	34,512.93	0.00	34,512.93
301/108 General Debt Service	257,651.26			121,360.99	0.00	379,012.25	0.00	379,012.25
391 South Front St. Improvement	0.00			0.00	0.00	0.00	0.00	0.00
410 Capital Improvement	4,133,504.52			499,549.49	627,828.05	4,005,225.96	2,526,888.10	1,478,337.86
420 Fire Equipment	1,394,663.54			372,499.99	0.00	1,767,163.53	1,611,854.00	155,309.53
440 Construction	0.00			0.00	0.00	0.00	0.00	0.00
460 Local Transportation	0.00			0.00	0.00	0.00	0.00	0.00
461 SCIP	0.00			0.00	92,208.49	(92,208.49)	181,647.78	(273,856.27)
462 Development Grant	0.00			0.00	0.00	0.00	0.00	0.00
510 Water Operating	3,388,871.87			5,132,272.88	5,695,614.05	2,825,530.70	2,039,068.69	786,462.01
520 Water Deposits	93,695.00			8,000.00	8,473.69	93,221.31	0.00	93,221.31
531 Water 1994 Improve Bond	244,824.40			222,995.48	80,527.36	387,292.52	0.00	387,292.52
532 Water Revenue Mortgage	0.00			0.00	0.00	0.00	0.00	0.00
533 Water 2003 Improve Bond	0.00			0.00	0.00	0.00	0.00	0.00
534 Water Bond	0.00			0.00	0.00	0.00	0.00	0.00
540 Water Construction	0.00			0.00	0.00	0.00	0.00	0.00
541 Water Replace/Improvement	447,611.48			0.00	0.00	447,611.48	0.00	447,611.48
542 Water Reservoir	1,114,195.27			987,117.49	986,628.63	1,114,684.13	0.00	1,114,684.13
570 Sewer Operating	13,418,770.12			5,059,185.93	5,762,641.88	12,715,314.17	2,475,431.01	10,239,883.16
580 Sewer Bond	0.00			0.00	0.00	0.00	0.00	0.00
590 Sewer Replace/Improvement	346,316.10			2,002,623.00	2,002,126.53	346,812.57	0.00	346,812.57
601 Internal Equipment Service	25,921.61			38,620.55	42,889.76	21,652.40	37,534.91	(15,882.51)
603 Internal Benefits	0.00			0.00	0.00	0.00	0.00	0.00
725 Ohio Highway Patrol Transfer	0.00			5,488.00	5,488.00	0.00	0.00	0.00
726 County Sewer District	61,473.59			387,810.35	385,156.56	64,127.38	0.00	64,127.38
727 Recreation League Fees	0.00			0.00	0.00	0.00	0.00	0.00
730 Main St., Fremont	0.00			0.00	0.00	0.00	0.00	0.00
GRAND TOTALS	32,597,566.12	0.00	0.00	29,358,009.94	30,399,980.63	31,555,595.43	11,160,342.73	20,395,252.70

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CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JUNE 2026 YTD

General Fund (101):

	June 2024 YTD	June 2025 YTD	June 2026 YTD	Percent Change		Outstanding PO's	Amended Budget	Percent Act/Bud	
Beginning Balance	1,778,100.67	2,543,660.56	2,730,124.44	7%			2,730,124.44	100%	
Revenues:									
Property and other local taxes	598,932.97	600,372.99	662,845.86	10%	A	0.00	1,268,300.00	52%	
Charges for services	36,653.67	25,529.47	22,594.55	-11%		0.00	39,100.00	58%	
Licenses, permits and fees	4,612.00	6,300.00	13,345.00	112%		0.00	15,000.00	89%	
Fines and forfeitures	139,731.80	155,536.24	186,212.90	20%	B	0.00	337,500.00	55%	
Intergovernmental	1,325,752.43	570,535.24	392,638.10	-31%	C	0.00	636,000.00	62%	
Investment income	322,610.56	286,867.57	490,507.20	71%	D	0.00	900,000.00	55%	
Other	211,887.67	260,855.60	188,822.70	-28%	E	0.00	397,000.00	48%	
Sale of capital assets	0.00	0.00	210.00	100%		0.00	2,500.00	8%	
Transfers-in	3,600,000.01	4,600,000.00	3,916,666.66	-15%	F	0.00	9,750,000.00	40%	
TOTAL REVENUES	6,240,181.11	6,505,997.11	5,873,842.97	-10%		0.00	13,345,400.00	44%	
Expenditures:									
City Council	30,508.33	30,511.66	49,089.98	61%	G	1,520.00	100,353.00	50%	
Municipal Court	387,911.26	427,503.61	384,594.40	-10%	H	114,378.55	926,827.00	54%	
Probation	97,585.58	109,798.40	117,135.23	7%		29,286.14	240,494.00	61%	
Auditor/Treasurer	77,906.56	93,453.30	88,139.87	-6%		17,806.59	187,897.00	56%	
Building Maintenance	209,728.15	112,749.52	68,822.70	-39%	I	17,747.79	112,814.00	77%	I
Civil Service	2,115.33	1,294.21	19,888.57	1437%	J	1,347.52	25,667.00	83%	J
Engineer	87,865.43	125,039.99	107,922.12	-14%	K	23,503.23	229,994.00	57%	
Legal	103,721.48	118,947.07	119,781.21	1%		18,355.48	250,307.00	55%	
Information Systems (MIS)	29,516.67	15,989.28	82,129.16	414%	L	53,282.08	100,800.00	134%	L
Mayor	63,652.34	67,710.45	66,885.03	-1%		16,945.02	137,463.00	61%	
Diversity	56,558.99	12,144.40	0.00	-100%	M	0.00	0.00	n/a	
Other Operating	223,981.83	287,011.65	327,952.80	14%	N	134,429.56	482,370.00	96%	N
Safety Service	36,853.01	47,017.71	47,106.72	0%		7,010.08	98,033.00	55%	
Police	2,191,799.34	2,421,890.49	2,684,919.41	11%	O	525,437.55	5,215,171.00	62%	
Fire	1,575,596.08	1,804,274.54	2,142,665.71	19%	P	364,279.86	3,848,754.00	65%	P
Other Public Safety	173,007.27	203,049.64	199,012.79	-2%		212,956.95	441,145.00	93%	
Health and Welfare	2,790.17	1,513.22	5,270.44	248%		3,055.44	15,500.00	54%	
Zoning and Planning	90,279.27	116,517.41	90,340.95	-22%	Q	25,954.21	203,842.00	57%	
Community Environment	10,991.70	11,947.50	11,947.50	0%		0.00	12,000.00	100%	R
Economic Development	110,519.42	117,077.53	109,990.54	-6%		8,054.27	230,518.00	51%	
Park	1,661,656.47	683,420.94	610,880.13	-11%	S	148,283.77	1,129,840.00	67%	
Other Leisure Time	2,925.00	1,650.00	1,475.00	-11%		950.00	6,000.00	40%	
TOTAL EXPENDITURES	7,227,469.68	6,810,512.52	7,335,950.26	8%		1,724,584.09	13,995,789.00	65%	
Change in fund balance	(987,288.57)	(304,515.41)	(1,462,107.29)	380%		(1,724,584.09)	(650,389.00)	490%	
Ending Balance	790,812.10	2,239,145.15	1,268,017.15	-43%		(1,724,584.09)	2,079,735.44	-22%	

Explanation Legend:

See next page for General fund Explanation Legend.

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JUNE 2026 YTD

	June 2024 YTD	June 2025 YTD	June 2026 YTD	Percent Change	Outstanding PO's	Amended Budget	Percent Act/Bud

General Fund (101):

Explanation Legend:

A = The City recevied approximately $60,000 more in real property taxes in 2026.

B = The Municipal Court collected approximately $30,000 more in Court Costs and Fines in 2026.

C = The City received approximately $34,000 less in Local Government Funding from the State after a new allocation among entities throughout the County was negotiated and agreed to in 2025 to be effective in 2026. The City also received a grant associated with the Fire Department (approximately $95,000) and final grant reimbursement from the State for the amphitheater (approximately $148,000) in 2025. The City started receiving Cannabis Tax Distribution from the State in late 2025 and has received approximately $100,000 in 2026.

D = The amount in the City's investment pool averaged approximately $29.5 million in 2026 which is about $2.1 million higher than 2025. Also, the weighted average yield in 2026 averaged approximately 3.66% which was 0.86% higher than the weighted average yield in 2025 (2.80%). The increase in the amount invested along with higher interest rates significantly impacted the City's investment income YTD 2026.

E = The City received a significant reimbursement during 2025 from Fremont City Schools for covering various invoices for the SRO program (timing issue).

F = In 2025 City Council approved an annual transfer amount into the General Fund of $9.2 million and through June $4.6 million had been transferred. In 2026 City Council approved an annual transfer amount into the General Fund of $9.75 million and through June $3.9 million has been transferred.

G = City Council approved an increase in wages of approximately 62% for 2026.

H = The payroll-related expenditures within the Municipal Court was approximately $46,000 less in 2026 due to some turnover in various positions within the Court.

I = A significant sewer lining project was needed at City Hall in 2025.

J = A promotional exam was administered for the Fire Department in 2026.

K = The Engineering Department purchased GIS mapping software during 2025 (approximately $24,000).

L = The City purchased antivirus licensing for 2026 in January (approximately $40,000).

M = The grant funding for the Diversity and Inclusion Department was lost in 2024 resulting in the elimination of the department. The expenditures during 2025 are associated with unemployement benefits paid.

N = Computer Services within the Other Operating Department increased approximately $41,000 in 2026 due to various computer-related expenditures such as Officer 365 licensing (approximately $31,000), network switch replacement (approximately $69,000) and network switch licensing (approximately $10,000). The Auditor's Office did start implementing a new accounting system in 2025 which offsets the increase for those items listed above.

O = The City paid the County for dispatch services ($250,000) in June 2026. The payment in 2025 was made in August.

P = The payroll-related expenditures within the Fire Department was approximately $318,000 higher in 2026. The increase is primarily due to overtime needed due to new hires with the creation of the Battalion Chief positions and resulting promotions along with some turnover in firefighters. Those new hires have to go through a field training period and don't count towards the department's minimum manpower. There has also been two employees on extended leave or placement on light duty and their positions have had to be filled with overtime as well.

Q = The Zoning Department purchased a new, used vehicle in 2025 (approximately $20,000).

R = The City's contribution to the Regional Planning Commission has already been paid for 2025.

S = The contract with Downtown Fremont, Inc. for the management of the Downtown Amphitheater has already been paid for 2026.

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JUNE 2026 YTD

Income Tax Fund (201):

	June 2024 YTD	June 2025 YTD	June 2026 YTD	Percent Change		Outstanding PO's	Amended Budget	Percent Act/Bud
Beginning Balance	2,847,245.55	1,751,876.11	1,688,632.47	-4%			1,688,632.47	100%
Revenues:								
Taxes - Withholdings	4,805,345.24	4,840,293.90	4,857,695.26	0%		0.00	9,500,000.00	51%
Taxes - Business	868,370.90	1,315,807.13	1,324,400.81	1%		0.00	1,750,000.00	76%
Taxes - Individuals	495,885.83	479,182.19	514,385.50	7%		0.00	750,000.00	69%
Penalty and interest	64,503.58	97,801.84	106,441.93	9%		0.00	150,000.00	71%
Refunds and reimbursements	230,218.54	224,267.11	224,711.69	0%		0.00	225,000.00	100%
TOTAL REVENUES	6,464,324.09	6,957,352.17	7,027,635.19	1%		0.00	12,375,000.00	57%
Expenditures:								
Income Tax Department	653,303.70	425,017.15	595,031.04	40%	*T*	223,485.18	851,779.00	96%
Transfer - General	3,600,000.01	4,600,000.00	3,916,666.66	-15%	*U*	0.00	9,750,000.00	40%
Transfer - Debt	409,411.01	121,360.99	121,360.99	0%		0.00	242,722.00	50%
Transfer - Capital Improvement	499,999.99	550,000.01	375,000.00	-32%	*V*	0.00	750,000.00	50%
Transfer - Street	0.00	0.00	0.00	0%		0.00	0.00	n/a
Transfer - Recreation	199,999.99	199,999.99	199,999.99	0%		0.00	400,000.00	50%
Transfer - Fire Equipment	300,000.00	349,999.99	372,499.99	6%		0.00	745,000.00	50%
TOTAL EXPENDITURES	5,662,714.70	6,246,378.13	5,580,558.67	-11%		223,485.18	12,739,501.00	46%
Change in fund balance	801,609.39	710,974.04	1,447,076.52	104%		(223,485.18)	(364,501.00)	-336%
Ending Balance	3,648,854.94	2,462,850.15	3,135,708.99	27%		(223,485.18)	1,324,131.47	220%

Explanation Legend:

T = *The amount of refunds paid YTD 2026 was approximately $164,000 higher than YTD 2025.*

U = *In 2025 City Council approved an annual transfer amount into the General Fund of $9.2 million and through June $4.6 million had been transferred. In 2026 City Council approved an annual transfer amount into the General Fund of $9.75 million and through June $3.9 million has been transferred.*

V = *City Council authorized a smaller transfer amount into the Capital Improvement Fund in 2026.*

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JUNE 2026 YTD

Recreation Fund (211):

	June 2024 YTD	June 2025 YTD	June 2026 YTD	Percent Change	Outstanding PO's	Amended Budget	Percent Act/Bud
Beginning Balance	117,317.92	239,139.09	163,769.65	-32%		163,769.65	100%
Revenues:							
Charges for services	332,149.36	348,062.48	365,028.07	5%	0.00	685,000.00	53%
Intergovernmental	0.00	0.00	0.00	0%	0.00	0.00	n/a
Other	10,188.40	7,150.11	11,631.84	63%	0.00	38,500.00	30%
Sale of capital assets	0.00	0.00	0.00	0%	0.00	0.00	n/a
Transfers-in	199,999.99	199,999.99	199,999.99	0%	0.00	400,000.00	50%
TOTAL REVENUES	542,337.75	555,212.58	576,659.90	4%	0.00	1,123,500.00	51%
Expenditures:							
Recreation Department	469,879.54	543,899.99	563,135.47	4%	166,546.26	1,147,579.00	64%
TOTAL EXPENDITURES	469,879.54	543,899.99	563,135.47	4%	166,546.26	1,147,579.00	64%
Change in fund balance	72,458.21	11,312.59	13,524.43	20%	(166,546.26)	(24,079.00)	635%
Ending Balance	189,776.13	250,451.68	177,294.08	-29%	(166,546.26)	139,690.65	8%

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JUNE 2026 YTD

Street Fund (222):

	June 2024 YTD	June 2025 YTD	June 2026 YTD	Percent Change		Outstanding PO's	Amended Budget	Percent Act/Bud
Beginning Balance	606,869.62	635,717.79	566,623.86	-11%			566,623.86	100%
Revenues:								
Charges for services	1,000.00	500.00	0.00	-100%		0.00	500.00	0%
Intergovernmental	527,565.36	526,113.91	533,778.62	1%		0.00	1,050,000.00	51%
Investment income	13,141.68	13,366.60	11,143.74	-17%		0.00	25,000.00	45%
Other	0.00	9,720.70	2,964.55	-70%		0.00	0.00	n/a
Sale of capital assets	0.00	0.00	0.00	0%		0.00	0.00	n/a
Transfers-in	0.00	0.00	0.00	0%		0.00	0.00	n/a
TOTAL REVENUES	541,707.04	549,701.21	547,886.91	0%		0.00	1,075,500.00	51%
Expenditures:								
Street Department	559,598.22	605,358.80	861,924.28	42%	*W*	148,700.95	1,495,164.00	68%
TOTAL EXPENDITURES	559,598.22	605,358.80	861,924.28	42%		148,700.95	1,495,164.00	68%
Change in fund balance	(17,891.18)	(55,657.59)	(314,037.37)	464%		(148,700.95)	(419,664.00)	110%
Ending Balance	588,978.44	580,060.20	252,586.49	-56%		(148,700.95)	146,959.86	71%

Explanation Legend:

W = The Street Department puchased a new bucket truck in 2026 (approximately $200,000).

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JUNE 2026 YTD

Capital Improvement Fund (410):

	June 2024 YTD	June 2025 YTD	June 2026 YTD	Percent Change		Outstanding PO's	Amended Budget	Percent Act/Bud
Beginning Balance	2,101,939.54	3,309,681.54	4,133,504.52	25%			4,133,504.52	100%
Revenues:								
Intergovernmental	0.00	765,000.00	69,187.11	-91%	X	0.00	2,350,000.00	3%
Special assessments	0.00	0.00	3,283.80	100%		0.00	0.00	n/a
Other	5,080.00	0.00	46,378.58	100%	Y	0.00	5,000.00	928%
Transfers-in	499,999.99	550,000.01	375,000.00	-32%	Z	0.00	750,000.00	50%
TOTAL REVENUES	505,079.99	1,315,000.01	493,849.49	-62%		0.00	3,105,000.00	16%
Expenditures:								
Floodwall Repairs	3,572.25	410.35	2,286.50	457%		0.00	100,500.00	2%
Sidewalk Improvements	0.00	0.00	12,070.00	100%	AA	2,140.00	15,000.00	95%
Engineering Services	0.00	15,299.95	0.00	-100%	AB	0.00	0.00	n/a
Industrial Park	509,012.02	1,811.65	195,645.53	10699%	AC	0.00	300,000.00	65%
Rec Center Cardio Equip	0.00	7,428.84	0.00	-100%		0.00	0.00	n/a
Playground/Park Improvements	0.00	0.00	0.00	0%		0.00	0.00	n/a
Rodger Young Park	0.00	7,000.00	0.00	-100%		0.00	0.00	n/a
Projects-Leisure Time	0.00	0.00	0.00	0%		0.00	15,000.00	0%
Birchard Park Improvements	0.00	0.00	5,670.00	100%		85,000.00	87,500.00	104%
Street Improvements	0.00	30,244.00	(5,700.00)	-119%	AD	47,025.76	42,026.00	98%
Bloom Road	0.00	4,727.50	0.00	-100%		3,435.50	3,436.00	100%
Park Avenue	0.00	(17,851.99)	0.00	-100%	AE	0.00	0.00	n/a
Fifth Street	39,532.60	0.00	30,623.00	100%	AF	181,912.00	215,000.00	99%
Dickinson Paving	0.00	0.00	0.00	0%		0.00	0.00	n/a
Oak Harbor Road	0.00	99,723.50	16,353.25	-84%	AG	1,706,693.96	1,723,538.00	100%
SR 53 (ODOT)	0.00	266,633.58	0.00	-100%	AH	0.00	0.00	n/a
SR 53 (SS4A)	0.00	0.00	0.00	0%		0.00	300,000.00	0%
State St	0.00	0.00	203,304.36	100%	AI	159,271.64	662,576.00	55%
Hayes/Buckland Paving	0.00	0.00	161,875.41	100%	AJ	318,759.24	532,150.00	90%
Oak Harbor Road Traffic Signal	0.00	0.00	0.00	0%		21,800.00	22,000.00	99%
Storm Water Management Prog	0.00	0.00	0.00	0%		850.00	850.00	100%
Croghan St. Utilities	52,922.76	0.00	0.00	0%		0.00	0.00	n/a
TOTAL EXPENDITURES	605,039.63	415,427.38	622,128.05	50%		2,526,888.10	4,019,576.00	78%
Change in fund balance	(99,959.64)	899,572.63	(128,278.56)	-114%		(2,526,888.10)	(914,576.00)	290%
Ending Balance	2,001,979.90	4,209,254.17	4,005,225.96	-5%		(2,526,888.10)	3,218,928.52	46%

Explanation Legend:

X = *During 2025 the City received a grant reimbursement from USDA for the Rec Center Parking Lot resurfacing project ($265,000) and Ohio Department of Development for the H.P. Young Industrial Park project ($500,000).*

Y = *The City received a refund from ODOT associated with the SR 53 resurfacing project from 2025.*

Z = *City Council authorized a smaller transfer amount into the Capital Improvement Fund in 2026.*

AA = *The City completed a sidewalk repair on the eastside of State Street Bridge in partnership with the Sandusky County Engineer's Office. The County reimbursed the City 50% of the project costs in July 2026.*

AB = *The City began the design process for improvements to Birchard Park in 2025. A separate line item was created to account for this project in 2026.*

AC = *3-Phase power was run into the H.P. Young Industrial Park during 2026.*

AD = *The City made intersection improvements at North Street and Fangboner Road in 2025.*

AE = *Too much of the Park Avenue Project was charged to the Capital Improvement Fund instead of the SCIP Grant Fund. An adjusting entry was made in 2025 to correct the posting of this project which resulted in a negative expenditure amount in 2025.*

AF = *The City started the design process of the upcoming Fifth Street Improvement Project in 2026.*

AG = *The City started the design process of the upcoming Oak Harbor Road Improvement Project in 2025 and construction began in 2026.*

AH = *The City contributed a portion towards the ODOT SR 53 Resurfacing Project in 2025.*

AI = *The City started the design process of the upcoming State Street Improvement Project in 2026.*

AJ = *The City began the Hayes/Buckland Resurfacing Project in 2026.*

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JUNE 2026 YTD

Water Operating Fund (510):

	June 2024 YTD	June 2025 YTD	June 2026 YTD	Percent Change		Outstanding PO's	Amended Budget	Percent Act/Bud
Beginning Balance	2,714,476.77	2,635,079.47	3,388,871.87	29%			3,388,871.87	100%
Revenues:								
Intergovernmental	0.00	118.75	0.00	-100%		0.00	0.00	n/a
Charges for services	4,125,327.49	4,543,134.25	4,948,210.53	9%		0.00	10,131,061.00	49%
Tap-in fees	5,848.00	15,676.00	9,638.00	-39%		0.00	19,758.00	49%
Special assessments	1,969.21	1,700.00	0.00	-100%		0.00	3,000.00	0%
Other	4,028.75	9,905.23	18,605.42	88%		0.00	6,500.00	286%
Sale of capital assets	0.00	1,063.00	0.00	-100%		0.00	2,500.00	0%
TOTAL REVENUES	4,137,173.45	4,571,597.23	4,976,453.95	9%		0.00	10,162,819.00	49%
Expenditures:								
Water Office	257,125.96	296,568.06	318,137.15	7%		97,949.09	701,335.00	59%
Water Treatment Plant	1,979,013.03	2,290,610.02	2,742,765.31	20%	**AK**	1,232,608.84	5,382,281.00	74%
Water Maintenance	489,263.10	539,359.72	510,586.01	-5%		129,749.90	1,158,860.00	55%
Improvements and other	1,481,069.46	1,268,855.25	1,968,306.65	55%	**AL**	578,760.86	4,329,576.00	59%
TOTAL EXPENDITURES	4,206,471.55	4,395,393.05	5,539,795.12	26%		2,039,068.69	11,572,052.00	65%
Change in fund balance	(69,298.10)	176,204.18	(563,341.17)	-420%		(2,039,068.69)	(1,409,233.00)	185%
Ending Balance	2,645,178.67	2,811,283.65	2,825,530.70	1%		(2,039,068.69)	1,979,638.87	40%

Explanation Legend:

AK = The Water Treatment Plant began a lime system improvement project in 2026 (approximately $266,000 YTD). The cost of chemicals is approximately $100,000 higher in 2026.

AL = The waterline portion of the Oak Harbor Road Improvement Project has been approximately $626,000 YTD.

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JUNE 2026 YTD

Sewer Operating Fund (570):

	June 2024 YTD	June 2025 YTD	June 2026 YTD	Percent Change		Outstanding PO's	Amended Budget	Percent Act/Bud
Beginning Balance	14,654,752.75	14,359,268.90	13,418,770.12	-7%			13,418,770.12	100%
Revenues:								
Intergovernmental	1,000,000.00	0.00	0.00	0%		0.00	0.00	n/a
Charges for services	4,500,157.38	4,715,865.08	4,964,381.28	5%		0.00	9,715,889.00	51%
Tap-in fees	0.00	0.00	0.00	0%		0.00	0.00	n/a
Special assessments	5,188.61	0.00	10,001.72	100%		0.00	5,000.00	200%
Other	1,808.81	16,146.58	4,357.15	-73%	*AM*	0.00	5,500.00	79%
Sale of capital assets	0.00	2,322.00	0.00	-100%		0.00	2,500.00	0%
TOTAL REVENUES	5,507,154.80	4,734,333.66	4,978,740.15	5%		0.00	9,728,889.00	51%
Expenditures:								
Sewer Office	257,518.92	297,949.53	319,800.12	7%		98,064.08	703,135.00	59%
Water Pollution Control Center	1,821,294.24	2,220,195.66	2,039,478.00	-8%		1,085,518.55	4,353,317.00	72%
Sewer Maintenance	476,809.36	515,822.29	509,407.10	-1%		130,449.00	1,074,160.00	60%
Improvements and other	3,432,779.95	2,113,471.51	2,813,510.88	33%	*AN*	1,161,399.38	6,080,358.00	65%
TOTAL EXPENDITURES	5,988,402.47	5,147,438.99	5,682,196.10	10%		2,475,431.01	12,210,970.00	67%
Change in fund balance	(481,247.67)	(413,105.33)	(703,455.95)	70%		(2,475,431.01)	(2,482,081.00)	128%
Ending Balance	14,173,505.08	13,946,163.57	12,715,314.17	-9%		(2,475,431.01)	10,936,689.12	94%

Explanation Legend:

AM = The City took a significant amount of scrap metal to a local recycling company and received a higher amount of penalities and interest on past due sewer billings assessed to customers' property taxes in 2025.

AN = The City is completing a significant sewer separation project at High Street in 2026 (approximately $685,000 YTD).

CITY OF FREMONT, OHIO
GOVERNMENTAL ACTIVITIES LONG TERM DEBT

Month Ending 6/30/2026

	Energy Loan (3.55%) Fund 108 Issued 2018 Matures 2033	Total Debt Governmental Activities
Beg. Balance - January 1	1,667,055	1,667,055
Additions	0	0
Redemptions	0	0
Ending Balance	1,667,055	1,667,055

	AMORTIZATION			
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2026	183,615	59,107	183,615	59,107
2027	190,133	52,589	190,133	52,589
2028	196,883	45,839	196,883	45,839
2029	203,872	38,849	203,872	38,849
2030	211,110	31,612	211,110	31,612
2031	218,604	24,118	218,604	24,118
2032	226,365	16,357	226,365	16,357
2033	236,473	8,321	236,473	8,321
TOTAL	1,667,055	276,792	1,667,055	276,792

CITY OF FREMONT, OHIO
WATER FUND LONG TERM DEBT

Month Ending 6/30/2026

	OWDA #5057 Reservoir Phase 1 (3.15 - 4.04%) Fund 542 Issued 2010 Matures 2032	OWDA #5601 Reservoir Phase 2A (3.15%) Fund 542 Issued 2010 Matures 2031	OWDA #5700 Reservoir Phase 2B (3.15%) Fund 542 Issued 2010 Matures 2032	OWDA #5872 Phase 1 Supplement (2.49 - 3.60%) Fund 542 Issued 2010 Matures 2032	OWDA #11017 Chmical Feed Building (2.62%) Fund 542 Issued 2025 Matures 2035	OPWC #CE41U 2017 Waterlines (0.00%) Fund 510 Issued 2017 Matures 2038	Energy Loan (3.55%) Fund 541 Issued 2018 Matures 2033	Total Debt Water Fund
Beg. Balance - January 1	2,169,316	328,904	625,821	7,742,491	1,238,733	94,370	1,952,475	14,152,110
Additions	0	0	0	0	0	0	0	0
Redemptions	(164,957)	(27,619)	(47,787)	(594,907)	(63,709)	(3,775)	0	(902,754)
Ending Balance	2,004,359	301,285	578,034	7,147,584	1,175,024	90,595	1,952,475	13,249,356

AMORTIZATION

YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2026											3,774		215,548	69,386	219,322	69,386
2027	338,116	57,615	56,551	9,057	97,844	16,564	1,216,024	184,820			7,550		223,200	61,734	1,939,285	329,790
2028	349,361	47,389	58,346	7,253	100,950	13,606	1,251,854	151,784			7,549		231,124	53,811	1,999,184	273,843
2029	360,983	36,821	60,198	5,401	104,155	10,553	1,288,774	117,758			7,550		239,329	45,606	2,060,989	216,139
2030	372,995	25,902	62,109	3,490	107,462	7,404	1,326,819	82,712			7,549		247,825	37,110	2,124,759	156,618
2031	385,412	14,621	64,081	1,518	110,873	4,155	1,366,025	46,615			7,550		256,622	28,312	2,190,563	95,221
2032	197,492	2,962			56,750	827	698,088	9,434			7,549		265,733	19,202	1,225,612	32,425
2033											7,550		273,094	9,769	280,644	9,769
2034											7,549				7,549	0
2035											7,550				7,550	0
2036											7,549				7,549	0
2037											7,550				7,550	0
2038											3,776				3,776	0
TOTAL	2,004,359	185,310	301,285	26,719	578,034	53,109	7,147,584	593,123	0	0	90,595	0	1,952,475	324,930	12,074,332	1,183,191

Note: The OWDA accounts related to the Ballville Dam Removal (Acct #'s 5063, 5103, 5602 and 5715) are not included in the schedule above. Those accounts are not loans; they are grants from the State's WRRSP program.

Note: The interest amounts included above for OWDA Acct #'s 5057, 5700 and 5872 have been reduced in accordance with the "Interest Rate Buy-Down" approved by the OWDA in December 2015. The total interest savings on Acct #'s 5057, 5700 and #5872 was $139,780 60 , $18,931 95 and $383,903 86, respectively.

CITY OF FREMONT, OHIO
SEWER FUND LONG TERM DEBT

Month Ending 6/30/2026

	OWDA #5102 WWTP High Rate Clarification Design (3.60%) Fund 590 Issued 2010 Matures 2033	OWDA #6460 WPCC Expansion (3.44 - 4.49%) Fund 590 Issued 2013 Matures 2044	Total Debt Sewer Fund
Beg. Balance - January 1	1,485,329	52,841,450	54,326,779
Additions	0	0	0
Redemptions	(94,235)	(839,307)	(933,542)
Ending Balance	1,391,094	52,002,143	53,393,237

AMORTIZATION

YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2027	193,589	48,353	1,731,450	2,033,861	1,925,039	2,082,214
2028	200,621	41,321	1,804,382	1,965,079	2,005,003	2,006,400
2029	207,908	34,033	1,880,408	1,893,391	2,088,316	1,927,424
2030	215,460	26,481	1,959,662	1,818,673	2,175,122	1,845,154
2031	223,287	18,655	2,042,279	1,740,797	2,265,566	1,759,452
2032	231,397	10,544	2,128,405	1,659,627	2,359,802	1,670,171
2033	118,832	2,139	2,218,189	1,575,025	2,337,021	1,577,164
2034			2,311,787	1,486,844	2,311,787	1,486,844
2035			2,409,363	1,394,930	2,409,363	1,394,930
2036			2,511,087	1,299,126	2,511,087	1,299,126
2037			2,617,137	1,199,266	2,617,137	1,199,266
2038			2,727,696	1,095,176	2,727,696	1,095,176
2039			2,842,959	986,677	2,842,959	986,677
2040			2,963,127	873,579	2,963,127	873,579
2041			3,088,410	755,688	3,088,410	755,688
2042			3,219,027	632,798	3,219,027	632,798
2043			3,355,206	504,697	3,355,206	504,697
2044			3,497,187	371,161	3,497,187	371,161
2045			3,276,420	235,104	3,276,420	235,104
2046			3,417,962	102,790	3,417,962	102,790
TOTAL	1,391,094	181,526	52,002,143	23,624,289	53,393,237	23,805,815