FISCAL YEAR

2021

City of
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ADOPTED

MAYOR'S BUDGET

FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2021 AND ENDING
DECEMBER 31, 2021

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MESSAGE FROM THE MAYOR

Message from the Mayor

December 15, 2020

To: President Potter, City Council and the Citizens of Whitehall

Kim Maggard
Mayor, City of Whitehall

It is my pleasure to present the Fiscal Year 2021Adopted Budget for the City of Whitehall for the period beginning January 1, 2021 and ending December 31, 2021. This document is the result of months of planning and analysis on the part of the City's elected officials and appointed administrators and represents the City's spending plan for the next 12 months. It also illustrates the City's strategies for providing high quality, professional services in as cost effective a manner as possible. Throughout the coming year, this document will be used as a tool to guide the organization's stewardship of our community's financial and human resources, ultimately directing the provision of vital life and health safety services and reinvestment into our community's residents, businesses and public infrastructure.

Spending Plan Overview

As seen in the *Budget Summary Tables* on the next page, the Fiscal Year 2021 Operating Budget represents $33,986,426 in projected General Fund revenues and $34,241,906 in General Fund expenditures. The Operating Budget represents a 3% decrease in revenue and a 5% increase in spending as compared to Fiscal Year 2020 actual spending projections. This is inclusive of a $3.82 million contribution from the General Fund to fiduciary accounts to partially fund capital expenses, as well as a one-time spend down of $255,480 from the General Fund Balance. With this one-time spend down of approximately 5% of the General Fund Balance, the ending balance is projected to be approximately $4.8 million (equal to one and a half months of City operating expenses). Notably, the City's fiduciary accounts are accounted for separate from the General Fund and are not included in this Operating Budget total.

The Fiscal Year 2021 Capital Budget is $4,043,737, with an additional $1,391,955 budgeted for Street Department operations including the provision of leaf and snow removal services. The Capital Budget accounts for those infrastructure and capital related expenditures outside of the General Fund inclusive of sewer, road and park improvement projects, fleet maintenance and information technology investments. An accounting of the specific infrastructure and capital related projects is included in the pages that follow.

As reflected throughout the budget, revenues have been deeply impacted by the novel coronavirus (COVID-19) which has limited local business growth to the detriment of local income tax. The spending plan in Fiscal Year 2020 was adjusted as needed to accommodate for this decrease in local income tax revenue, impacting City staffing levels, public infrastructure spending, homeowner grants and community programming. This is described further in the *Major Budget Considerations* section, starting on page 6.

Budget Summary Tables

Table 1. Fiscal Year 2021 General Fund Income by Major Category

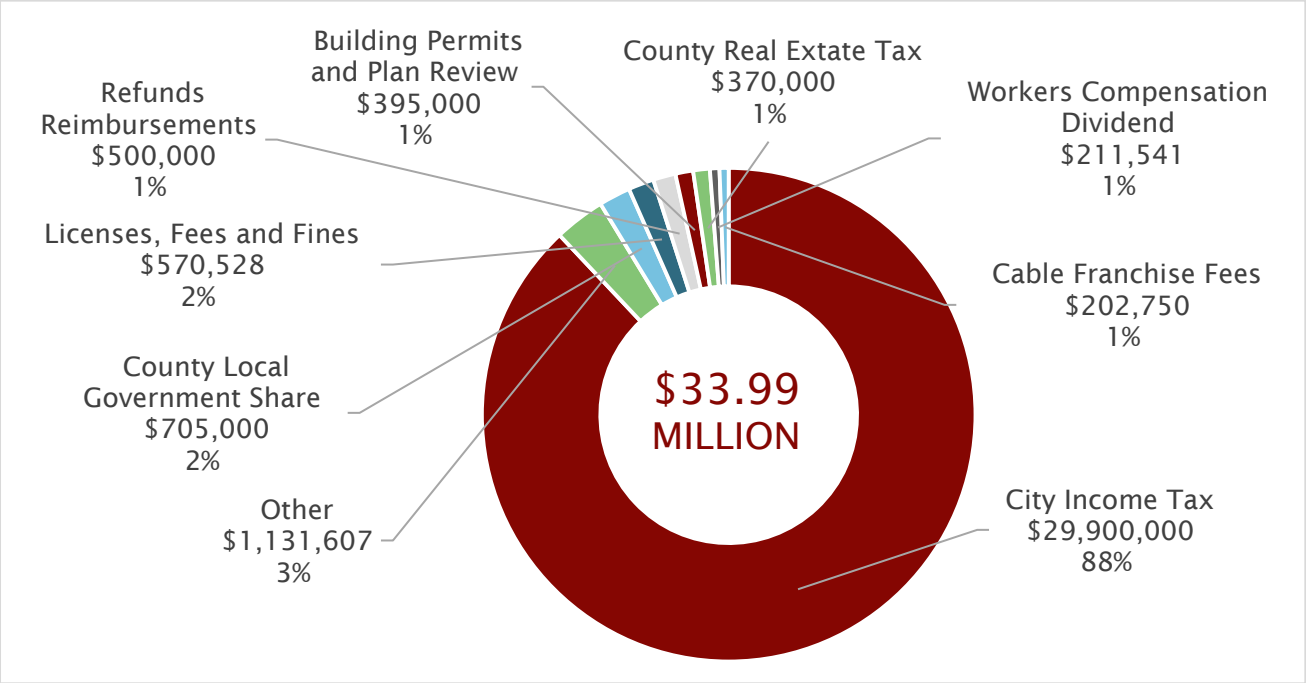
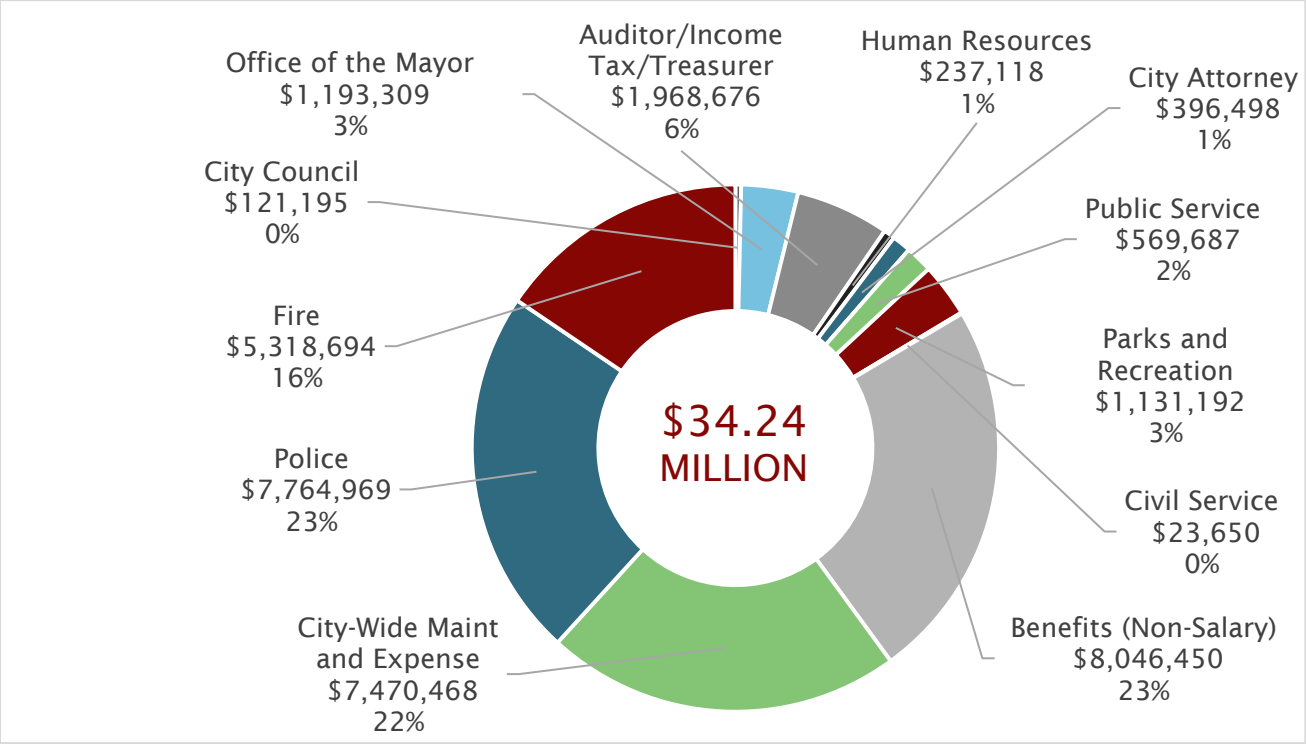


*Table 2. Fiscal Year 2021 General Fund Expenditures by Department/Category**



**Outside of a transfer from the General Fund to fiduciary accounts, this does not account for spending on most major infrastructure improvement and capital projects.*

General Fund Balance

City having a reserve of prior year revenue in the General Fund Balance is a sound financial practice which aids in our ability to adapt to unforeseen circumstances throughout any given fiscal year (such as a pandemic, or the loss of a major revenue source). The spending plan allows the City to reserve 95% of the prior year General Fund Balance, using approximately 5% for one-time operating expenses.

Table 3: 5-Year General Fund Balance

	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Projected	Fiscal Year 2021 Budget
Starting Balance	$7,251,429	$7,380,160	$13,618,210	$2,708,399	$5,073,792
Total Income	$29,200,083	$41,140,736	$50,435,017	$34,887,574	$33,986,426
Total Expenses	$29,053,828	$34,902,686	$61,344,828	$32,522,181	$34,241,906
Annual Net Profit/Loss	$146,255	$6,238,050	$(10,910)*	$2,365,393	$(255,480)
Ending GF Balance	$7,380,160	$13,618,210	$ 2,708,399	$5,073,792	$4,818,312

** The $10 million annual loss captured between Fiscal Year 2018 and Fiscal Year 2019, represents bond proceeds used to acquire the blighted condominium property at the corner of Broad Street and Hamilton Road.*

Major Budget Considerations

Budget Consideration 1: Financial Stability

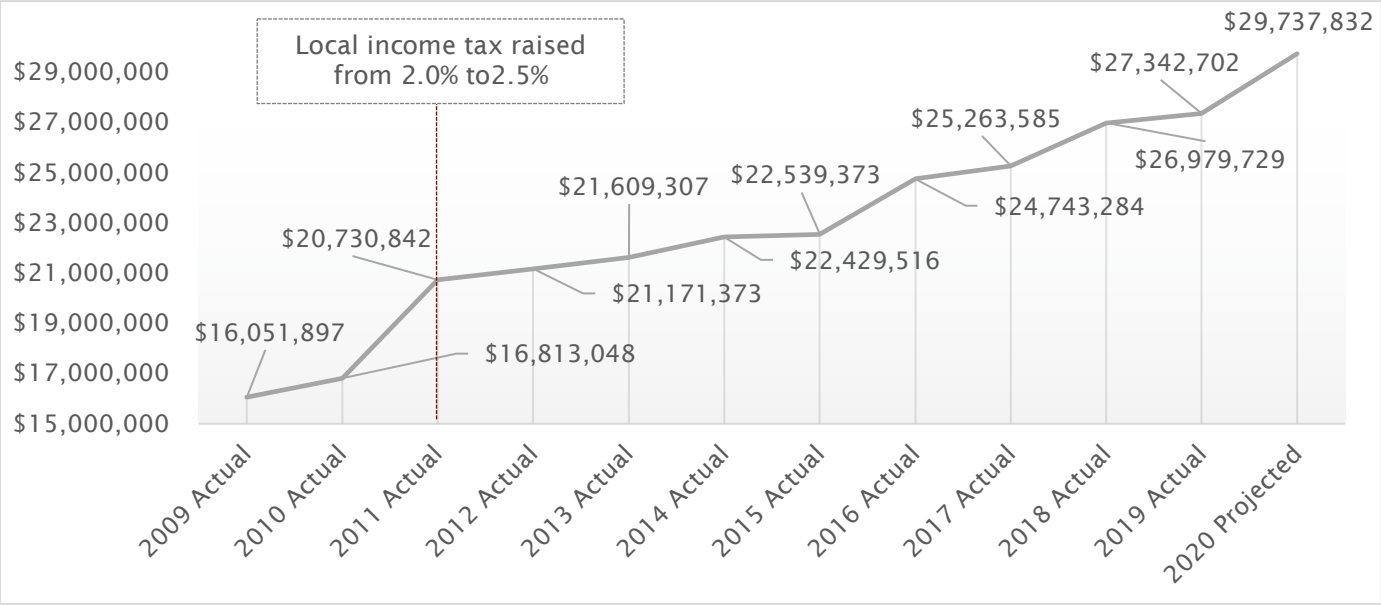
The City of Whitehall has a long-standing practice of exploring new, innovative ways to increase revenues, improve service delivery and cut operational costs. These practices have allowed the City to increase local income tax revenues over the past decade, leveraging our ever-growing local business community to grow overall revenues so that resources can be expanded for the community as a whole. This strategy has proved us well in recent years, as illustrated by the City's Aa-/stable bond rating from Standard and Poor's Global (S&P), which was affirmed in 2019. This rating represents a significant accomplishment understanding that 2019 was the first time the City of Whitehall sought a credit rating from a major credit rating agency. This rating is investment grade and lowers the cost of borrowing for major capital projects.

Local Income Tax Revenue

As seen in *Table 4* on the next page, the City's proactive approach to attracting and retaining major employers has helped to drastically increase local income tax revenues over the last decade, from approximately $20.7 million in 2011 (the first year of the new 2.5% income tax rate), to over $29.7 million projected in Fiscal Year 2020. This increase is generated predominately by non-residents and has made major community reinvestment projects possible such as community gateway improvements, the renovation of all five community parks and the opening of the Whitehall Community Park YMCA.

While the impact of the COVID-19 is projected to slow local income tax revenue growth (only 1% growth in income tax is projected for Fiscal Year 2021), the City's continued commitment to fostering a healthy local business community has allowed this essential revenue stream to grow despite the stagnation seen in the overall economy.

Table 4: Local Income Tax Revenues, Fiscal Years 2009 through 2020



Budget Consideration 2: Essential Health and Life Safety Services

The impact of COVID-19 on the mental and physical health of our residents and City staff, has reaffirmed the City's commitment to safeguarding essential life and health safety services, especially those provided by the Division of Police and Division of Fire. Notable health and life safety service budget recommendations include:

- Approximately $320,000 to fund the Division of Fire's service contract with the Metropolitan Emergency Communications Center (MECC), which provides the Whitehall community with fire and emergency medical dispatching services;
- $600,000 in capital equipment for the Division of Fire (outside of facility maintenance) to fund the purchase of a new staff support vehicle, small equipment replacement, vehicle up fit, fire gear and fire hoses;
- Continued support of personnel administering the Division of Fire's SAFE Station program which assists individuals find safe avenues to addiction recovery services;
- The addition of three auxiliary officers and three full-time officers, with the three new full-time officers paid for through federal grants; Three replacement full-time officers will also be hired in Fiscal Year 2021 to backfill current authorized positions vacated through retirement; This is in line with the Division of Police's goal to bring the overall police force to 60 full-time officers and 25 auxiliary officers by Fiscal Year 2024;
- Funding for community policing initiatives including continued Safer Whitehall Open Town Halls;
- Continued support of dedicated domestic violence Victim Services Coordinator in the City Attorney's Office.

Budget Consideration 3: Public Infrastructure and Capital Improvements

While multiple Fiscal Year 2020 capital improvement projects were deferred due to the uncertain financial impact of COVID-19, the Fiscal Year 2021Capital Budget includes an aggressive plan to reinvest over $4 million into the City's built infrastructure, fleet and technology. This is in addition to various facility maintenance projects budgeted for in the General Fund, including facility maintenance expenditures of $26,800 for the Division of Police station, $85,000 for the Division of Fire station, $100,000 for City Hall and a reserve of $300,000 for the City of Columbus Division of Water to cover potential water main break repairs. Major Capital Fund projects are included in *Table 5* below.

Table 5: Fiscal Year 2021 Public Infrastructure and Capital Improvements

Sewer Improvement Projects (305 Capital Fund Accounts)	
Sewer Inspection and Cleaning	$50,000
Sewer Maintenance and Rehabilitation	$250,000
Subtotal: Sewer Improvement Projects:	*$300,000*
Street Improvement Projects (311 Capital Fund Accounts)	
Pierce Road (Etna to Main) Resurfacing	$291,000
Elaine Road (Etna to Main) Resurfacing	$268,000
Erickson Road (Etna to Main) Resurfacing	$258,000
Wright Avenue (Ross to Hamilton) Resurfacing	$79,000
Country Club Road (Various sections) Resurfacing	$95,000
Chandler Drive (Yearling to Pineview) Reconstruction	$58,000
Tornes Road (Rickenbacker to Powell) Reconstruction	$281,000
Elaine Rd (Bridge over Mason Run) City Share of Construction	$73,000
Etna Rd (Bridge over Mason Run) City Share of Construction	$113,000
Greenwood Road, Court, & Place Resurfacing	$222,958
Subtotal: Street Improvement Projects:	*$1,738,958*
Park Improvement Projects (311 Capital Fund Accounts)	
Whitehall Community Park: Paving, Lighting and Security	$250,000
Whitehall Dog Park: Phase I Construction	$250,000
John Bishop Park: Fencing	$25,000
Whitehall Community Park: Trails and John Bishop Park: Parking Lot Paving	$50,000
Whitehall Senior Center: Generator Replacement	$50,000
Subtotal: Park Improvement Projects:	*$625,000*
City-Wide Fleet Maintenance (313 Capital Fund Accounts)	
City-Wide General Fleet Repair	$100,000
Service Department: Ford F550 w/Snow Equipment (One replacement vehicle)	$87,000
Division of Police: 2021 Ford Explorers (Four replacement vehicles)	$224,000

Division of Police: Tigers Seat Covers (Vehicle maintenance)	$700
Division of Police: Cruiser Equipment Boxes (Vehicle Maintenance)	$6,400
Parks and Recreation Department: Ford F250 (One replacement vehicle)	$35,000
Parks and Recreation Department: Tires (Vehicle maintenance)	$2,000
Subtotal: City-Wide Fleet Maintenance:	*$455,100*
City-Wide Technology (314 Capital Fund Accounts)	
Technology Expenses	$323,600
Maintenance Contracts	$496,668
Lifecycle Funding (Replacement equipment)	$104,411
Subtotal: City-Wide Technology:	*$924,679*
Total Fiscal Year 2021 Public Infrastructure and Capital Budget	$4,043,737

Outside of the City's Operating and Capital Budgets, Whitehall is fortunate to have multiple outside agencies also investing into the built infrastructure in our community. In Fiscal Year 2020, partner agencies have committed:

- $1.1 million from the State of Ohio Department of Transportation Municipal Bridge Program will go toward the Elbern Avenue and Etna Road Street Bridge Replacement Projects (mentioned in the above capital plan);
- $4 million from the Ohio Public Works Commission (OPWC) will be invested in Poth Road Street Widening and Rehabilitation (outside of the City's capital plan).

Spotlight On: Sewer System Improvements

Amid the onset of the COVID-19 pandemic, the City was hit with two massive flooding events, the likes of which had not been seen in decades. Like in many surrounding communities, the rain water from the flooding could not be absorbed quickly enough by existing storm sewer systems, leading to the infiltration and back-up of sanitary sewers in multiple areas throughout the community. Addressing the City's aging storm and sanitary sewer system continues to be a priority. As seen in Table 3 below, over $1.29 million has been invested over the last five fiscal years into the City's sewer systems, with $300,000 more planned in inflow and infiltration inspections, televising, lining, manhole inspections and rehabilitation and pipe segment replacements in Fiscal Year 2021. The City inspects approximately 5% of the entire sewer system annually, in line with industry guidelines. These investments into the sewer system are part of a 15-year, multi-million dollar EPA approved program to limit the amount of rain water that enters the sanitary sewer system.

*Table 6: 5-Year Sewer Improvement Project Investments**

2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Year-to-Date
$237,780	$403,594	$47,745	$461,674	$141,656
			Total 5-Year Sewer Improvement Investment:	$1,292,449

** Annual investments are not inclusive of design-engineering costs.*

Spotlight On: Road Improvements

Consistently across the City's last three Community Attitudes Survey (conducted in 2016, 2018 and 2020), respondents indicated that continued reinvestment into the community's roadways should be a top priority for City leaders. As seen in Table 7 below, $2.7 million has been invested into road improvement projects since 2016, with another $1.7 million recommended in the Fiscal Year 2021 Budget.

Table 7: 5-Year Road Improvement Project Investments

2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Year-to-Date
$428,571	$563,190	$621,829	$790,550	$300,439**
			Total 5-Year Road Improvement Investment:	$2,704,581

** Annual investments are not inclusive of design-engineering costs.*
*** 2020 actual year-to-date investments are significantly below budgeted amounts due to the deferment of multiple road projects amid the uncertain impact of the COVID-19 pandemic.*

Budget Consideration 4: Community Programming and Special Events

One of the most devastating social impacts of COVID-19 has been the way in which the pandemic has limited our ability to gather in large groups to enjoy holidays, special events and other community occasions. As soon as the public health situation allows, staff have ADOPTED an exciting year of community programs and special events, supported by the following budget recommendations:

- $274,000 for major community events such as the Whitehall Food Truck and Fun Festival and Fourth of July Fireworks Viewing Party, among others;
- $250,000 for Phase I of the construction of Whitehall's first dog park;
- Over $275,000 for the Recreation/Park Fund which supports Parks and Recreation programming for the community, in addition to $10,000 for the senior citizen travel program and $12,000 for the annual Music in the Parks series;
- Newly developed special programming including concerts, farmers markets and food truck events at the newly constructed community park inside the Norton Crossing mixed-use development, funded by way of a generous private financial contribution;
- $75,000 to spearhead a community arts program.

Budget Consideration 5: Local Business Growth

As illustrated in *Table 4* on page 7, the strength of our local business economy bolsters the City's ability to dedicate new resources to operation needs and community reinvestments. The Fiscal Year 2021 Capital Budget includes $700,000 accounted to continue incentive payments to our business community. This includes incentives awarded to multiple new Whitehall manufacturing and production businesses who are attractive to the City for their ability to bring new jobs and new payroll into the community. Attracting and retaining manufacturing and production jobs is paramount at a time when other business models and sectors are trending toward work-from-home models which negatively impacts local income tax revenues.

Staffing Summary

Due to the uncertain impact of COVID-19 on Fiscal Year 2020 revenues, and point-in-time trends projecting major local income tax revenue loss in 2020, multiple reductions were made throughout the organization in non-health and life safety positions. In total, five full-time and five part-time staff members were laid off, and three additional staff members saw a 40% reduction in hours. It gives me great pleasure to share that due to actual income tax revenues trending better than projections despite the pandemic, that three of the full-time and two of the part-time staff members have been rehired, and hours were restored to our other staff members in mid-October.

Salary Adjustments

Due to the financial impact of COVID-19, limited increases in employee salaries (both in terms of cost of living adjustments and merit increases) were originally budgeted. However, due to an early dividend payment from the Bureau of Workers' Compensation (BWC) of $1.1 million, a 1.5% merit increase is budgeted for non-bargaining unit employees. For bargaining unit employees, contracted cost of living adjustment increases are listed in Table 8 below.

Table 8: Collective Bargaining Agreement Contracted Salary Increase Summary

Bargaining Unit	Contract Start	Contract End	Annual Salary Increase		
			Year 1	Year 2	Year 3
Fraternal Order of Police (FOP) Full-time Division of Police Dispatchers	1/1/2020	12/31/2022	2.5%	2.25%	2%
Fraternal Order of Police (FOP) Part-time Division of Police Dispatchers	1/1/2020	12/31/2022	2.5%	2.25%	2%
Cap City 9 Police Officers	1/1/2018	12/31/2020	3%	3%	3%
International Association of Firefighters (IAFF) – Firefighters	1/1/2020	12/31/2021	2%	2%	
Communications Workers of America (CWA) – Public Service Workers, Parks Maintenance Workers, Select City Hall Administrative Staff, Division of Police Records Clerks	1/1/2019	12/31/2021	2.5%	2.5%	2.75%

Major Benefits Administration Expenditures

Outside of salaries, employee benefits including health insurance, life insurance, Police and Fire Pensions as well as Ohio Public Employee Retirement System (OPERS) contributions among other expenditures, represent over $8 million of the operating budget each year. Due to the impact of these costs, benefits are continually evaluated to limit expenditure growth in these areas while offering a competitive benefits package to ensure the attraction and retention of valuable employees. Notable benefits related budget recommendations include:

- Over $1.1 million in state-mandated OPERS contributions for non-safety personnel, representing a 14.5% increase over projected Fiscal Year 2020;
- Over $2.5 million in state-mandated Police and Fire Pension contributions, representing a 2.2% increase;
- $2.959 million in self-funded health insurance administration and claims, and employer health savings account contributions, representing a 1% increase over projected Fiscal Year 2020 health insurance costs;
- A reduction of a previously budgeted $250,000 contribution to the Employee Wellness Center, which closed in 2020.

Transition to High-Deductible/Health Savings Account Health Insurance Plan

To combat the ever-rising cost of health care and health insurance, beginning with Fiscal Year 2021, the City is moving all collective bargaining and non-bargaining unit personnel to a high-deductible/health savings account health insurance model. Under this new plan, employees and their eligible dependents will continue to receive quality health insurance benefits, while allowing the City to control costs into the future. While overall health insurance administration and claims, combined with the new $259,000 expenditure for employer health savings account contributions, is increasing by about 1% over 2020 projected expenditures, the new program is anticipated to contain costs in future fiscal years.

Acknowledgements

In closing, I wish to express my gratitude to my fellow elected officials, department staff and to City Council for your consideration of the many complex factors that have gone into producing the spending plan for Fiscal Year 2021. 2020 was a year riddled with uncertainty, but our organization held strong, while prioritizing the health of our community and our staff. Thank you to everyone throughout the organization for your continued dedication to serving the Whitehall community.

Respectfully submitted,

Kim Maggard

Kim Maggard
Mayor, City of Whitehall

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CITY BUDGET FUND SUMMARIES

Fund Summaries

City budgets are organized by fund in order to budget income and expenses, and to account for resources restricted to a specific use. The City of Whitehall's General Fund accounts for the vast majority of City income and City day-to-day operational expenses, including the provision of police, fire and public services. Transfers from the General Fund are budgeted to account for necessary expenses in capital areas, ranging from the operations of the Street Department, investment in roads, parks, sewers and fleet and other capital expenses. The budget worksheets that follow are organized on the following fund basis. *Note that this is not a full list of all City accounts.*

General Fund Accounts	
City Council	*101.100*
Office of the Mayor	*101.200*
City Auditor/City Treasurer	*101.300-101.400*
Human Resources Department	*101.450*
City Attorney's Office	*101.500*
Division of Police	*101.960*
Service Department	*101.600*
Parks and Recreation Department	*101.700-101.750*
Civil Service Commission	*101.800*
City-Wide Employee Benefits	*101.900*
City-Wide Building	*101.950*
Division of Fire	*101.970*
Capital Accounts	
Street Department (Including Street Transfers)	*201.000-201.950*
Street Highway Materials	*211.000*
Water and Sewer Improvements	*305.000*
Capital (Road and Park) Improvements	*311.000*
Fleet	*313.000*
Technology	*314.000*
Technology and Lifecycle Replacement	*315.000*
Economic Development Incentives	*316.00*
Division of Fire	*301.000-302.000*
Other Fiduciary Accounts	
Accrued Benefit Reserve	*505.000*
Self-Funded Insurance	*511.000*

City of
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MAYOR'S BUDGET WORKSHEETS

GENERAL FUND BALANCE SUMMARY

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriations
Starting Balance	**7,251,429.31**	**7,380,160.03**	**13,618,209.67**	**2,708,398.77**	**5,073,791.77**
Total Income	29,200,083.12	41,140,735.73	50,435,016.79	34,887,574.00	33,986,426.00
Total Expenses	29,053,827.87	34,902,686.09	61,344,827.69	32,522,181.00	34,241,906.00
Annual Net Profit/Loss	**146,255.40**	**6,238,049.64**	**-10,909.810.90**	**2,365,393.00**	**-255,480.00**
Ending GF Balance	**$ 7,380,160.03**	**$ 13,618,209.67**	**$ 2,708,398.77**	**$ 5,073,791.77**	**$ 4,818,311.77**

GENERAL FUND INCOME SUMMARY

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Revenue	2021 Estimated Revenue
Transfer/GNRL/Unappropriated					
Fund Advance Payback					
County Real Extate Tax 8015	307,776.61	332,679.34	333,219.36	334,904.00	370,000.00
Special Assessments	126,421.15	63,383.20	107,197.12	29,028.00	105,000.00
MFG Homes Homestead-County	63.00	77.15	50.41	30.00	50.00
Proptax Rollback-Homestead Exemp	32,940.19	39,706.11	39,089.78	25,000.00	39,100.00
Electric Co-Muni Income Tax	26,088.78	4,096.88	15,214.72	3,500.00	10,500.00
Municipal Net Profit Tax	0.00	32,670.61	148,611.85	90,000.00	90,000.00
City Income Tax	25,263,584.65	26,947,343.06	27,342,702.64	29,737,832.00	29,900,000.00
WCS Medical Center Payment	233,613.99	243,324.48	248,164.56	0.00	0.00
Admin Fee/Subpoena Tax Cases	1,460.00	260.00	260.00	40.00	300.00
State Local Government Share	13,542.98	0.00	36,418.94	71,209.00	71,200.00
County Local Government Share	669,094.36	704,850.25	724,918.45	715,700.00	705,000.00
Cigarette License Tax	1,304.54	1,131.19	979.94	855.00	980.00
Liquor and Beer Permits	29,114.75	29,772.05	28,410.90	23,839.00	25,807.00
Fines-Mayors Court	276,844.18	301,416.15	313,056.88	202,206.00	280,000.00
Costs - Mayors Court	24,452.00	26,781.50	28,465.00	12,000.00	24,500.00
Bonds - Mayors Court	1,275.10	4,947.20	4,724.90	6,000.00	5,500.00
Misc-Mayors Court	695.00	860.00	615.00	500.00	525.00
Court Interpreter Fees	2,150.00	2,580.00	2,490.00	600.00	0.00
Interests on Investments	119,730.29	197,130.62	220,901.13	167,772.00	90,000.00
Realized Gain/Loss	837.50	5,169.69	20,478.21	1,000.00	3,000.00
Muni Net Profit Tax - interest		19.81	219.93	700.00	1,000.00
Building Permits	256,884.64	237,275.15	342,687.28	267,720.00	345,000.00

GENERAL FUND BALANCE SUMMARY					
	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Revenue	2021 Estimated Revenue
Plumbing Permits-City Share	2,440.00	840.00	0.00	0.00	0.00
Mindbody CCard Fee Revenue			592.66	2,294.00	2,000.00
Accident Reports/Damage collect	11,970.76	14,279.10	54,164.60	15,750.00	17,500.00
Right of Way	16,400.00	9,000.00	8,200.00	8,000.00	6,500.00
Service - Miscellaneous	5,972.40	17,998.84	5,291.33	25,000.00	30,000.00
County OVI Taskforce	5,297.02	4,056.85	1,823.03	1,743.00	1,300.00
School Resource Officer	82,063.84	97,127.68	97,127.68	115,563.00	97,127.00
BWC Early payment refund	181,609.23	195,421.80	276,021.84	13,458.00	211,541.00
County Hope Task Force		1,525.40	686.44	0.00	350.00
Amusement Devices - Machines	2,950.00	850.00	3,490.00	1,100.00	1,500.00
Amusement Arcade	750.00	500.00	1,100.00	500.00	750.00
Festival Sponsers, ETC	88,270.00	149,013.54	156,945.68	13,750.00	135,000.00
Cable Franchise Fees	195,814.57	193,355.38	199,521.35	205,000.00	202,750.00
Fixed Assets/Property Sale	44,808.37	15,449.86	20,305.75	64,813.00	18,000.00
Refunds Reimbursements	447,654.47	283,546.81	847,894.40	1,758,437.00	500,000.00
Miscellaneous - General	12,326.39	245.00	409.72	250.00	500.00
FD Permits, photocopies, etc	8,261.75	9,012.25	9,032.25	2,000.00	3,000.00
Misc - Police Department	14,643.75	12,109.20	14,435.70	14,000.00	14,000.00
Pawnshop License	8,200.00	0.00	0.00	0.00	0.00
Employee Health Insur. Premiums	144,673.02	164,433.50	166,010.75	190,000.00	185,000.00
EMS Collections	176,113.34	206,433.50	236,985.69	263,328.00	225,000.00
Business Donations	500.00	10,550.00	0.00	0.00	0.00
Stop Loss Reimbursement	116,089.92	15,155.62	125,072.64	268,383.00	18,000.00
Pharmacy Rebates	20,177.00	41,148.25	105,880.51	45,757.00	0.00
Lost Employee ID	35.00	21.00	35.00	7.00	21.00
Energy Upgrade Savings	65,431.20	0.00	0.00	0.00	0.00
Cell Tower Leases	95,529.53	134,045.89	122,974.80	119,000.00	92,000.00
Royal Landings Rental	27,406.76	0.00	0.00	0.00	0.00
In House Plan Reviews			6,713.00	8,373.00	50,000.00
Minimum Service Payments			68,497.98	30,000.00	75,000.00
Advance Back	0.00	0.00	3,950.00	500.00	500.00
Transfer Revenue	7,680.11	6,402.82	32,075.61	28,808.00	30,000.00
Splash Pad	887.95	1,201.00	1,796.65	0.00	0.00
Security Deposit	500.00	5,050.00	5,400.00	800.00	1,000.00

GENERAL FUND BALANCE SUMMARY					
	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Revenue	2021 Estimated Revenue
WCP Misc	1,058.50	860.00	0.00	125.00	125.00
WT RM/PHY FITNESS			230.00	90.00	0.00
Weight Room	1,470.00	1,150.00	910.00	0.00	0.00
Youth Programs	435.00	0.00	0.00	0.00	0.00
Picnic Shelters	1,725.00	2,360.00	2,360.00	310.00	500.00
Athletic Fields	5,540.00	9,710.00	12,005.00	0.00	0.00
Bond Proceeds	0.00	10,362,408.00	5,422,093.53	0.00	0.00
Proceeds from Notes			12,466,106.20	0.00	0.00
Total General Fund Income	**$ 29,182,558.59**	**$ 41,140,735.73**	**$ 50,435,016.79**	**$ 34,887,574.00**	**$ 33,986,426.00**

GENERAL FUND EXPENSE SUMMARY					
City Council	134,035.04	110,706.93	115,695.87	112,800.00	**121,195.00**
Department of Mayor	717,648.17	818,592.68	1,025,597.30	990,964.00	**1,193,309.00**
Auditor/Income Tax/Treasurer	1,465,299.74	1,633,870.12	1,741,729.23	2,043,777.00	**1,968,676.00**
Human Resources	228,929.23	234,699.47	213,557.27	246,099.00	**237,118.00**
City Attorney	311,362.57	321,477.94	372,640.41	389,600.00	**396,498.00**
Public Service	521,037.37	484,149.98	508,785.56	526,300.00	**569,687.00**
Parks and Recreation	781,332.71	1,481,191.12	1,024,466.87	862,344.00	**1,131,192.00**
Civil Service	28,328.88	18,386.35	55,054.65	18,150.00	**23,650.00**
Benefits	7,535,884.41	7,607,690.42	8,966,291.00	7,956,889.00	**8,046,450.00**
City-Wide Maint and Expense	6,209,184.81	10,113,425.99	35,428,733.52	8,500,494.00	**7,470,468.00**
Police	6,521,222.93	7,294,681.39	7,118,705.16	7,467,550.00	**7,764,969.00**
Fire	4,599,562.01	4,783,813.70	4,773,570.85	3,139,705.00	**5,318,694.00**
Total General Fund Expenses	**$ 29,053,827.87**	**$ 34,902,686.09**	**$ 61,344,827.69**	**$ 32,254,672.00**	**$ 34,241,906.00**

Council	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Expense Accounts					
101.100.51000 Council Salaries	43,000.00	43,000.00	43,000.00	52,300.00	52,300.00
101.100.51200 Clerk of Council Salary	85,214.40	58,968.40	65,756.96	53,000.00	60,695.00
101.100.52000 Council Office Supplies	5,820.64	8,738.53	6,938.91	7,500.00	8,200.00
Total Expense	**$ 134,035.04**	**$ 110,706.93**	**$ 115,695.87**	**$ 112,800.00**	**$ 121,195.00**

Office of the Mayor	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Expense Accounts					
101.200.51000 Mayor Salary	82,500.00	82,500.00	82,500.00	95,000.00	95,000.00
101.200.51100 Mayors Court Magistrate	35,256.00	40,156.00	43,656.00	31,900.00	36,600.00
101.200.51200 Development Director Salary	79,999.86	84,999.94	84,899.92	85,000.00	87,000.00
101.200.51300 Economic Development Manager	54,995.20	56,097.60	53,381.28	64,000.00	65,000.00
101.200.51500 Administrative Assitant to the Mayor Salary	62,745.92	64,592.47	66,227.13	63,000.00	69,000.00
101.200.51600 Director of IT	57,110.40	71,720.00	74,276.15	76,925.00	82,000.00
101.200.51650 IT Staff Salary	95,684.82	132,391.32	137,616.74	151,300.00	161,834.00
101.200.51700 Deputy Director of Public Affairs	48,646.40	58,450.40	50,220.52	70,000.00	82,500.00
101.200.51800 Clerk of Courts Salary	65,162.38	68,463.14	66,849.28	68,000.00	70,000.00
101.200.51900 Deputy Clerk of Courts Salary	56,822.79	61,676.62	56,577.25	57,419.00	62,000.00
101.200.51950 Court Interpreter	1,717.50	1,977.50	1,625.00	1,750.00	1,850.00
101.200.55000 Mayors Office Supplies	327.12	324.12	166.51	800.00	700.00
101.200.56100 Community Affairs Expense	5,073.30	21,683.57	239,559.64	145,500.00	299,725.00
101.200.52700 PR Expense	71,606.48	73,560.00	68,041.88	80,000.00	80,000.00
101.200.58000 Witness Fees	0.00	0.00	0.00	100.00	100.00
Total Expenses	**$ 717,648.17**	**$ 818,592.68**	**$ 1,025,597.30**	**$ 990,694.00**	**$ 1,193,309.00**

Footnotes

Salaries based on contract and non-union increases

IT Salaries $197,443 w/$35,609 expensed from 291

IT Director Salary $100,000 w/$18,000 expensed from 291

291 expensed for IT salaries (18%) = $53,609

Office of Auditor and Treasurer	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Expense Accounts					
101.300.51000 Auditor Salary	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
101.300.51100 Administrative Assistant	41,953.61	41,469.34	40,780.80	9,500.00	40,200.00
101.300.51200 Deputy Auditor Salary	63,946.00	66,081.60	67,718.48	69,764.00	70,783.00
101.300.51300 Accounting Specialist Salary	43,882.25	39,182.41	45,447.50	48,000.00	47,580.00
101.300.51400 Payroll Specialist Salary	59,176.00	60,361.58	61,853.44	63,700.00	64,170.00
101.300.55000 Auditor Misc. and Supplies	14,032.13	14,653.04	5,760.08	13,390.00	13,000.00
101.350.51500 Deputy Tax Commissioner Salary	75,712.00	77,782.00	79,718.96	81,723.00	82,743.00
101.350.51800 Income Tax Staff Salaries	123,138.02	126,155.80	132,259.70	142,000.00	134,000.00
101.350.55000 Income Tax Misc. and Supplies	20,521.87	20,303.38	23,176.92	23,000.00	23,000.00
101.350.57000 Income Tax Refunds	934,331.38	1,099,249.02	1,196,433.37	1,500,000.00	1,400,500.00
101.400.51000 Treasurer Salary	8,500.00	8,500.00	8,500.00	12,500.00	12,500.00
101.400.52000 Treasurer Supplies	106.48	121.95	79.78	200.00	200.00
Total Expenses	**$ 1,465,299.74**	**$ 1,633,860.12**	**$ 1,741,729.03**	**$ 2,043,777.00**	**$ 1,968,676.00**

Footnotes

Auditor Salary – set by code

Treasurer salary – set by code

Office of Human Resources	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Expense Accounts					
101.450.51000 HR Director Salary	86,673.60	89,057.28	66,053.00	91,600.00	95,200.00
101.450.51200 Human Resources Generalist	58,635.20	55,622.40	49,622.00	61,818.00	64,908.00
101.450.51300 Administrative Assistant	42,827.20	43,888.00	53,223.04	23,766.00	
101.450.52000 HR Office Supplies	2,588.55	2,736.59	3,250.00	1,300.00	1,300.00
101.450.52500 Pre-Employment Misc.	16,100.00	17,950.00	22,355.25	40,000.00	48,975.00
101.450.52700 Federal Programs Accounting	0.00	0.00	0.00	8,000.00	9,500.00
101.450.53000 Training	4,686.64	8,276.98	5,000.00	4,500.00	5,110.00
101.450.55000 HR Education	17,418.04	17,168.22	14,053.98	14,725.00	12,125.00
Total Expenses	**$ 228,929.23**	**$ 234,699.47**	**$ 213,557.27**	**$ 245,709.00**	**$ 237,118.00**

Footnotes

HR Director salary – adjusted to lower middle of MORPC study range

HR Generalist salary – adjusted lower middle of MORPC study range

Office of City Attorney	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Expense Accounts					
101.500.51000 City Attorney Salary	80,000.00	80,000.00	80,000.00	90,000.00	90,000.00
101.500.51011 Assistant City Attorney Salary	27,017.52	27,577.87	41,600.00	42,500.00	43,075.00
101.500.51100 Legal Assistant Salary	64,230.40	65,520.01	67,277.97	68,600.00	69,535.00
101.500.51200 PT Prosecutor Salary	82,044.93	83,685.83	85,777.98	88,000.00	90,700.00
101.500.51600 Paralegal Salary			29,826.96	32,000.00	37,100.00
101.500.51800 Dom. Violence Victim's Advocate Salary	39,173.22	44,125.87	43,872.04	47,000.00	47,588.00
101.500.51900 Domestic Adv. Supply/Misc.	335.07	296.33	285.49	300.00	300.00
101.500.52000 Attorney Office Supplies	3,450.59	3,773.13	5,164.87	4,000.00	3,000.00
101.500.52100 Public Records	0.00	0.00	0.00	100.00	100.00
101.500.56000 Attorney Law Library	4,205.84	4,224.00	4,448.00	4,600.00	4,600.00
101.500.58000 Municipal Court Prosecutor	0.00	0.00	0.00	0.00	
101.500.83000 Document Management			1,995.00	0.00	
101.500.58500 Public Defender	10,905.00	12,274.90	12,392.10	12,500.00	10,500.00
Total Expenses	**$ 311,362.57**	**$ 321,477.94**	**$ 372,640.41**	**$ 389,600.00**	**$ 396,498.00**

Division of Police	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
101.960.51000 Public Safety Director Salary	5,661.57	19,230.80	25,000.00	25,650.00	25,900.00
101.960.51200 Police Officer Salaries	4,796,685.42	5,268,261.01	5,309,425.77	5,480,000.00	5,610,350.00
101.960.51250 Grants Administrator		30,288.48	27,403.82	0.00	0.00
101.960.51300 Police Dispatcher Salaries	616,764.23	674,561.51	681,461.40	725,000.00	682,521.00
101.960.51350 Property Room PT Salaries	42,860.68	46,752.88	48,354.95	48,000.00	61,282.00
101.960.51400 Data Analyst	62,674.60	100,972.64	132,006.02	138,000.00	145,567.00
101.960.51500 Records Clerk Salaries	275,140.46	283,935.86	269,187.60	250,000.00	314,705.00
101.960.51550 Senior Administrative Assistant Salary	52,655.75	68,163.18	57,855.82	60,000.00	62,500.00
101.960.51600 Uniform Allowance	39,669.33	40,895.03	54,400.16	59,000.00	59,200.00
101.960.51610 Dry Cleaning Allowance	27,600.00	26,192.32	24,507.84	33,100.00	27,509.00
101.960.51620 Special Uniforms	22,155.46	24,471.57	13,074.91	15,000.00	18,926.00
101.960.51650 Records Clerks and Police Dispatcher Uniforms	2,560.32	2,782.36	2,480.21	4,000.00	8,175.00
101.960.51700 Auxiliary Uniforms	6,874.47	41,659.69	3,652.98	10,500.00	25,335.00
101.960.51900 Schools and Seminars - Training	68,337.87	42,393.49	38,315.00	38,000.00	38,000.00
101.960.52000 Office Equipment and Supplies	26,993.52	36,632.70	30,979.10	25,500.00	32,000.00
101.960.52500 Photo Supplies	1,299.09	5,000.00	0.00	3,000.00	2,858.00
101.960.53000 Event Services	5,087.00	10,151.12	14,130.09	0.00	25,000.00
101.960.54000 New Equipment	40,291.78	59,838.90	76,647.51	80,000.00	31,322.00
101.960.54100 Equipment Repair	11,246.03	6,520.34	5,488.86	19,000.00	8,520.00
101.960.54500 Building Repair and Maintenance	116,353.05	77,260.17	64,527.28	82,000.00	98,545.00
101.960.55000 Misc. Supplies and Expenses	12,765.10	32,221.79	21,763.84	41,500.00	69,900.00
101.960.55100 New Hire Contingency	17,597.26	47,589.59	9,470.53	45,000.00	52,354.00
101.960.55500 Ammo Supplies	24,215.32	37,550.00	23,932.33	40,500.00	47,000.00
101.960.56000 LEADS Service	6,600.00	7,200.00	7,200.00	7,800.00	7,800.00
101.960.57000 Community Policing	3,249.36	8,615.18	5,965.62	2,000.00	9,700.00
101.960.59500 Boarding of Prisoners	235,885.26	295,540.78	171,473.52	235,000.00	300,000.00
Total Expenses	**$ 6,521,222.93**	**$ 7,294,681.39**	**$ 7,118,705.16**	**$ 7,467,550.00**	**$ 7,764,969.00**

Office of Public Service	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Expense Accounts					
101.600.51000 Public Service Director Salary	18,009.74	32,499.26	35,728.00	60,000.00	60,750.00
101.600.51100 Code Enforcement Officer Salary	57,033.60	58,468.80	59,800.00	61,500.00	62,400.00
101.600.51200 Service Fiscal and Project Manager	50,003.20	51,500.80	59,954.56	61,500.00	62,692.00
101.600.51300 Chief Auto Mechanic Salary	80,731.50	2.87			
101.600.51400 Chief Building Officer Salary (contract)	74,984.00	76,856.00	78,368.56	80,750.00	105,000.00
101.600.51600 Part-time Seasonal Service Employees Salary	45,800.28	53,602.04	43,117.35	25,000.00	40,000.00
101.600.51650 Administrative Assistant to Service Director Salary	24,244.39	24,744.75	26,531.19	27,500.00	27,845.00
101.600.51700 Permit Specialist Salary	48,820.80	52,281.83	54,726.73	38,000.00	46,000.00
101.600.51800 Code and Animal enforcement officer	47,118.40	51,376.00	52,391.27	54,000.00	54,500.00
101.600.51850 Animal Disposal Fees	3,795.15	3,920.00	3,287.36	4,050.00	3,500.00
101.600.51900 Facility Maintenance Technician Salary	51,816.36	60,612.64	64,770.09	68,000.00	70,000.00
101.600.52000 Service Director Office Supplies	8,771.95	8,079.99	8,138.13	10,000.00	10,000.00
101.600.52100 Uniforms Expense			1,502.30	3,000.00	3,000.00
101.600.53000 MORPC and MODE dues	9,908.00	10,205.00	20,470.02	33,000.00	24,000.00
Total Expenses	**$ 521,037.37**	**$ 484,149.98**	**$ 508,785.56**	**$ 526,300.00**	**$ 569,687.00**

Footnotes
2021 MORPC dues $11,700; MODE DUES 9,300

Parks and Recreation	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Expense Accounts					
101.700.51000 Parks and Recreation Director Salary	72,970.88	78,733.58	86,968.50	89,617.00	95,617.00
101.700.51050 Recreation Superintendent			65,966.07	69,007.00	70,250.00
101.700.51100 Recreation Full-time Maintenance Salaries	166,389.31	165,381.80	230,240.21	239,470.00	269,500.00
101.700.51500 Recreation Part-time Salaries	140,631.37	186,531.37	172,600.67	78,000.00	190,000.00
101.700.51550 Recreation Administrative Assistance Salary	55,523.26	60,661.22	996.32		
101.700.51200 Program Coordinator				39,000.00	44,075.00
101.700.51600 Personal Service Contracts	6,760.60	9,873.65	9,807.13	2,000.00	28,000.00
101.700.52100 Uniforms			4,479.72	6,200.00	9,500.00
101.700.55000 Recreation Misc. Supplies	40,339.65	43,135.76	38,567.95	22,000.00	40,600.00
101.700.56000 Recreation New Equipment	52,753.63	112,599.58	54,078.64	64,000.00	22,500.00
101.700.57000 Equipment Repair and Janitorial Supplies	3,296.45	4,368.29	2,620.47	7,050.00	7,050.00
101.700.57100 Senior Citizen Travel	4,681.23	4,985.15	4,859.14	0.00	10,000.00
101.700.58000 Vehicle Maintenance and Repair	6,402.97	7,499.93	7,400.00	3,500.00	7,550.00
101.700.58100 Music in Park Series		17,290.00	20,781.67	5,700.00	12,000.00
101.700.59000 Recreation/Park Fund	160,825.85	713,100.43	254,165.27	185,000.00	278,550.00
101.750.53800 WCP Utilities	32,863.80	0.00	0.00		
101.750.54100 Facility Maintenance and Repair	37,218.71	72,207.86	65,805.11	49,000.00	35,000.00
101.750.55000 WCP Refunds	675.00	4,822.50	5,130.00	2,800.00	11,000.00
Total Expenses	**$ 781,332.71**	**$ 1,481,191.12**	**$ 1,024,466.87**	**$ 862,344.00**	**$ 1,131,192.00**

Footnotes
Directory Salary - moved to lower mid-range of Morpc salary study

Civil Service Commission	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Expense Accounts					
101.800.51000 Civil Service Commission Salaries	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
101.800.53000 Civil Service Testing and Misc. Supplies	25,128.88	15,186.35	51,854.65	14,950.00	20,450.00
Total Expense	**$ 28,328.88**	**$ 18,386.35**	**$ 55,054.65**	**$ 18,150.00**	**$ 23,650.00**

City-Wide Employee Benefits	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Expense Accounts					
101.900.51000 Legal Defense Account	230,764.92	306,448.16	177,036.05	200,000.00	200,000.00
101.900.51010 Labor Relations	70,000.00	71,450.09	25,322.75	85,000.00	85,000.00
101.900.51011 Unemployment compensation	6,346.12	0.00	0.00	65,000.00	10,000.00
101.900.51012 Service Credit Pay	127,641.37	125,214.16	127,859.51	146,500.00	150,000.00
101.900.51013 Workers Compensation	248,951.06	300,604.81	301,500.08	250,000.00	280,000.00
101.900.51014 PERS	874,012.63	864,983.13	1,060,293.86	970,000.00	1,111,000.00
101.900.51015 Self-Funded Health Insurance Claims	2,577,647.52	2,552,624.28	3,412,701.63	2,867,500.00	2,650,000.00
101.900.51016 Self-Funded Health Insurance Admin	85,092.60	74,477.60	87,359.91	58,500.00	50,000.00
101.900.51017 Wellness	30,070.00	30,905.00	31,655.00	37,000.00	37,000.00
101.900.51018 Mandated Health Expenses	11,923.17	11,782.35	8,435.00	5,800.00	5,800.00
101.900.51022 Employer HSA contributions					259,000.00
101.900.51020 Health and Wellness Center	209,509.33	229,926.88	249,506.69	137,250.00	
101.900.51021 WCS Wellness Center payments	238,170.33	243,324.48	248,164.56	0.00	
101.900.51025 Affordable Health Care Fee	14,401.44	2,517.28	2,966.60	1,200.00	1,200.00
101.900.51200 Sick Leave Buy Back	50,370.27	47,965.89	44,725.67	47,753.00	51,000.00
101.900.51250 Personal Leave Buy Back	77,799.97	71,334.54	71,522.65	68,295.00	72,000.00
101.900.51280 Comp Time Buy Back	28,253.41	42,358.75	40,234.06	31,500.00	35,000.00
101.900.51520 Life Insurance	30,305.60	27,974.40	31,520.17	38,691.00	39,500.00
101.900.51540 Dental Insurance	176,550.53	183,208.44	200,298.37	190,000.00	190,000.00
101.900.51560 Vision Insurance	40,225.20	41,795.84	41,913.09	42,500.00	42,500.00
101.900.51600 Police & Fire Pension	2,181,330.44	2,135,438.56	2,557,387.32	2,450,000.00	2,505,000.00
101.900.51650 Medicare	193,037.81	208,529.93	211,343.61	220,000.00	223,000.00
101.900.51700 Training and Tuition	23,028.19	25,749.71	26,293.12	33,000.00	38,000.00
101.900.51800 Auto Mileage	6,331.50	5,391.14	4,104.30	6,500.00	6,500.00
101.900.51825 Board & Commission Mileage/Misc	3,800.00	3,375.00	3,650.00	4,500.00	4,500.00
101.900.51850 Parking Fees	321.00	310.00	497.00	400.00	450.00
Total Expenses	**$ 7,535,884.41**	**$ 7,607,690.42**	**$ 8,966,291.00**	**$ 7,956,889.00**	**$ 8,046,450.00**

City-Wide Building Expenses	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Expense Accounts					
101.950.52000 Postage	16,000.00	24,011.44	21,725.12	20,205.00	21,850.00
101.950.53100 Bldg. Equipment	0.00	2,250.00	0.00	2,000.00	2,000.00
101.950.53200 Equipment rental and leases	4,222.65	483.90	316.00	2,000.00	2,000.00
101.950.53300 Building and Lot Repair and Maintenance	74,595.30	101,010.22	68,551.39	300,000.00	100,000.00
101.950.53500 Street Lighting Expense	236,598.02	259,056.50	244,031.65	281,953.00	285,000.00
101.950.53600 Fire Hydrant equipment and repair	13,416.02	13,877.70	20,756.09	12,000.00	15,000.00
101.950.53700 NPDES				15,000.00	20,000.00
101.950.53800 Utility Expense	503,932.12	437,928.62	484,543.52	603,588.00	610,000.00
101.950.53850 Vehicle Gas	137,248.76	169,769.69	164,702.30	170,000.00	175,000.00
101.950.54000 Minor Capital Improvements	0.00	0.00	0.00	1,500.00	2,000.00
101.950.54100 Minor Equipment Purchases	767.99	0.00	0.00	1,500.00	2,000.00
101.950.54200 Minor Building Expense	0.00	0.00	0.00	30,000.00	25,000.00
101.950.55000 Garbage & Refuse Collection	2,242.02	14,903.71	9,582.55	29,000.00	29,000.00
101.950.55100 Records Maintenance and Destruction	1,315.31	1,646.65	3,810.94	3,979.00	4,000.00
101.950.56000 Engineering Expense	32,442.81	17,841.07	56,612.29	49,500.00	50,000.00
101.950.56500 Insurance and Bonds	163,811.00	166,749.72	161,450.00	153,500.00	153,500.00
101.950.57200 Municipal Court Costs	4,801.12	7,582.48	8,557.50	10,500.00	10,500.00
101.950.57500 Bond Retirement	588,922.34	450,745.10	0.00	625,180.00	870,848.00
101.950.59700 Community non-profit grant program	2,450.00	0.00	900.00	2,000.00	2,000.00
101.950.58000 Legal Advertising	5,293.51	3,235.47	3,364.54	5,300.00	5,300.00
101.950.58500 Board of Health - Franklin County	153,439.11	163,253.58	169,225.20	176,370.00	177,296.00
101.950.59000 Election Expense	0.00	0.00	0.00	2,500.00	3,000.00
101.950.59400 Property Maintenance	46,532.59	49,750.55	47,430.73	45,000.00	50,000.00
101.950.59500 Judgment and Claims	1,616.54	0.00	538.79	750.00	750.00
101.950.59600 Audits and Fees	150,502.32	115,352.35	168,213.01	175,000.00	177,000.00
101.950.59610 Municipal Net Profit Tax		163.36	743.04	1,000.00	1,000.00
101.950.59620 Credit Card fees				1,600.00	1,600.00
101.950.59650 Bank Fees	10,088.84	11,655.48	8,282.72	9,250.00	9,750.00
101.950.59750 YMCA program and misc. feels				175,000.00	175,000.00
101.950.59800 Water Break Repair Service	322,646.18	147,330.13	154,154.24	300,000.00	300,000.00
101.950.59850 Property Acquisition and Maintenance	169,269.84	1,566,775.10	11,462,039.18	200,000.00	165,000.00
101.950.59900 Contingency Expense	193,804.80	444,715.25	1,158,463.54	115,000.00	140,000.00
101.950.59990 Fund Advance Expense	0.00	350,000.00	179,450.00	50,000.00	65,000.00
101.950.59999 Transfer Expense Account	3,373,225.62	5,593,337.92	20,831,289.18	4,928,569.00	3,820,074.00
Total Expense	**$ 6,209,184.81**	**$ 10,113,425.99**	**$ 35,428,733.52**	**$ 8,498,744.00**	**$ 7,470,468.00**

Transfers to Capital Fiduciary Funds	2021 Appropriation
201 Street Transfer	$ 84,966.00
305 Water and Sewer Transfer	$ 339,864.00
311 Capital Improvement	$ 1,274,491.00
313 Fleet	$ 169,932.00
314 Technology	$ 611,756.00
315 Technology Lifecycle replacement	$ 71,372.00
316 Economic Development Incentive	$ 849,966.00
505 Accrued Benefit Reserve	$ 84,966.00
511 Self Funded Insurance	$ 339,864.00
Total Transfers	$ 3,820,074.00

Division of Fire	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Expense Accounts					
101.970.51000 Firefighter Salaries	3,986,367.51	4,180,558.48	4,153,146.42	2,450,000.00	4,475,000.00
101.970.51400 Administrative Assistant	56,492.80	58,052.80	59,503.21	61,013.00	62,691.00
101.970.51500 MECC Dispatching Fees	275,948.00	284,228.00	292,752.00	301,536.00	320,347.00
101.970.51600 Schools and Seminars	21,022.30	13,233.51	12,183.63	22,000.00	25,000.00
101.970.51900 Uniform Allowance	29,682.41	13,205.03	36,922.47	40,000.00	46,000.00
101.970.52000 Office Supplies	2,170.81	2,011.97	1,404.64	2,500.00	4,000.00
101.970.53000 Building Repair and Maintenance	57,590.00	61,780.84	38,891.70	38,000.00	118,000.00
101.970.55000 Misc. Expense	14,436.97	21,038.72	15,938.46	20,000.00	26,000.00
101.970.56800 Equipment Repair	47,948.25	40,476.76	45,680.39	56,000.00	75,000.00
101.970.58500 Medical Director of Health and Wellness	43,195.00	44,494.00	45,014.00	61,656.00	61,656.00
101.970.59000 Service Contracts	24,296.07	25,546.27	35,915.98	45,000.00	45,000.00
101.970.59500 EMS Administration and Refunds	40,411.89	39,187.32	36,217.95	42,000.00	60,000.00
Total Expenses	**$ 4,599,562.01**	**$ 4,783,813.70**	**$ 4,773,570.85**	**$ 3,139,705.00**	**$ 5,318,694.00**

Footnotes

* FF salaries 2020 raise will be paid in 2021

Division of Fire Capital and Supplies	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
301.000.50000 Fire Department New Equipment	704,895.06	363,963.88	252,824.24	600,000.00	600,000.00
301.000.51000 EMS Refunds	3,300.77	2,653.01	5,609.28	5,000.00	5,000.00
201.000.59999 Transfer Account			1,444.16		
Total Expenses	**$ 708,195.83**	**$ 366,616.89**	**$ 259,877.68**	**$ 605,000.00**	**$ 605,000.00**
302.000.50000 Medical Supplies	97,908.03	97,515.09	63,353.08	110,000.00	110,000.00
302.000.51000 EMS Refunds	1,100.27	884.32	1,869.74	3,500.00	3,500.00
302.000.59999 Transfer Account		6,402.82			
Total Expenses	**$ 99,008.30**	**$ 104,802.23**	**$ 65,222.82**	**$ 113,500.00**	**$ 113,500.00**

Street Department	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Expense Accounts					
201.000.51000 Maintenance Worker Wages	694,658.82	793,058.05	803,156.02	875,000.00	860,000.00
201.000.51500 Public Service Superintendent Wage	79,668.62	82,596.80	84,440.88	86,375.00	87,455.00
201.000.51800 Uniform Allowance	12,745.43	16,660.00	10,506.43	16,000.00	16,000.00
201.000.52000 Street Materials	31,677.68	38,864.85	68,338.97	70,000.00	125,000.00
201.000.52200 Sewer Repair	0.00	3,264.83	3,855.27	25,000.00	25,000.00
201.000.52500 Gas, Oil, Insecticide, etc.	2,600.00	16,062.10	7,290.42	10,000.00	12,500.00
201.000.53000 New Equipment	4,099.31	13,260.47	8,824.06	16,000.00	10,000.00
201.000.53500 Signals and Signs	58,634.26	77,539.80	66,169.15	70,000.00	70,000.00
201.000.53800 Traffic Signal Utilities	9,499.32	28,646.69	12,583.95	35,000.00	35,000.00
201.000.54000 Repair of Equipment	10,687.90	14,492.71	20,444.31	21,000.00	21,000.00
201.000.54500 Building and Lot Maintenance	20,638.85	45,781.08	56,238.87	65,000.00	120,000.00
201.000.55000 Street Misc.	13,487.74	8,855.78	8,928.02	10,000.00	10,000.00
201.950.59999 Transfer Expense account					
Total Expenses	**$ 938,397.93**	**$ 1,139,083.16**	**$ 1,150,776.35**	**$ 1,299,375.00**	**$ 1,391,955.00**

Footnotes

* Salt expenses projected at $90,000

Street Highway Materials	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
211.000.51100 Street Highway Materials	**$ 37,750.00**	**$ 38,776.82**	**$ 34,000.00**	**$ 62,000.00**	**$ 50,000.00**

Capital Improvements	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
Road Improvement Projects					
Pierce Road (Etna to Main) Resurfacing					$ 291,000.00
Elaine Road (Etna to Main) Resurfacing					$ 268,000.00
Erickson Road (Etna to Main) Resurfacing					$ 258,000.00
Wright Avenue (Ross to Hamilton) Resurfacing					$ 79,000.00
Country Club Road (Various sections) Resurfacing					$ 95,000.00
Chandler Drive (Yearling to Pineview) Reconstruction					$ 58,000.00
Tornes Road (Rickenbacker to Powell) Reconstruction					$ 281,000.00
Elaine Rd (Bridge over Mason Run) City Share of Construction					$ 73,000.00
Etna Rd (Bridge over Mason Run) City Share of Construction					$ 113,000.00
Greenwood Road, Court, & Place Resurfacing					$ 222,958.00
Total Road Project Expenses					**$ 1,738,958.00**
Park Improvement Projects					
Whitehall Community Park: Paving, Lighting and Security					$ 250,000.00
Whitehall Dog Park: Phase I Construction					$ 250,000.00
John Bishop Park: Fencing					$ 25,000.00
Whitehall Community Park: Trails and John Bishop Park: Parking Lot Paving					$ 50,000.00
Whitehall Senior Center: Generator Replacement					$ 50,000.00
Total Park Project Expenses					**$ 625,000.00**
Total Expense	**$ 961,291.57**	**$ 1,319,090.43**	**$ 1,573,381.97**	**$ 525,000.00**	**$ 2,363,958.00**

Fleet	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
City-Wide General Fleet Repair					$ 100,000.00
Service Department: Ford F550 w/Snow Equipment (One replacement vehicle)					$ 87,000.00
Division of Police: 2021 Ford Explorers (Four replacement vehicles)					$ 224,000.00
Division of Police: Tigers Seat Covers (Vehicle maintenance)					$ 700.00
Division of Police: Cruiser Equipment Boxes (Vehicle Maintenance)					$ 6,400.00
Parks and Recreation Department: Ford F250 (One replacement vehicle)					$ 35,000.00
Parks and Recreation Department: Tires (Vehicle maintenance)					$ 2,000.00
Total Expense	**$ 324,782.28**	**$ 737,951.64**	**$ 530,369.58**	**$ 175,000.00**	**$ 455,100.00**

Technology Expenses	2017 Actual	2018 Actual	2019 Actual	2020 Estimated Expense	2021 Appropriation
314.000.50000 Technology Expense	271,323.08	265,761.39	352,100.00	298,100.00	323,600.00
314.000.51000 Maintenance Contracts	290,971.02	347,869.58	396,183.00	478,738.00	496,668.00
Total Expense	**$ 562,294.10**	**$ 613,630.97**	**$ 748,283.00**	**$ 776,838.00**	**$ 820,268.00**
Lifecycle Funding					
315.000.50000 Lifecycle Funding	**$ 24,534.20**	**$ 75,000.00**	**$ 104,411.00**	**$ 104,411.00**	**$ 104,411.00**
Total Expense	**$ 586,828.30**	**$ 688,630.97**	**$ 852,694.00**	**$ 881,249.00**	**$ 924,679.00**