



City of
WHITEHALL
Opportunity is Here

FISCAL YEAR

**20
23**

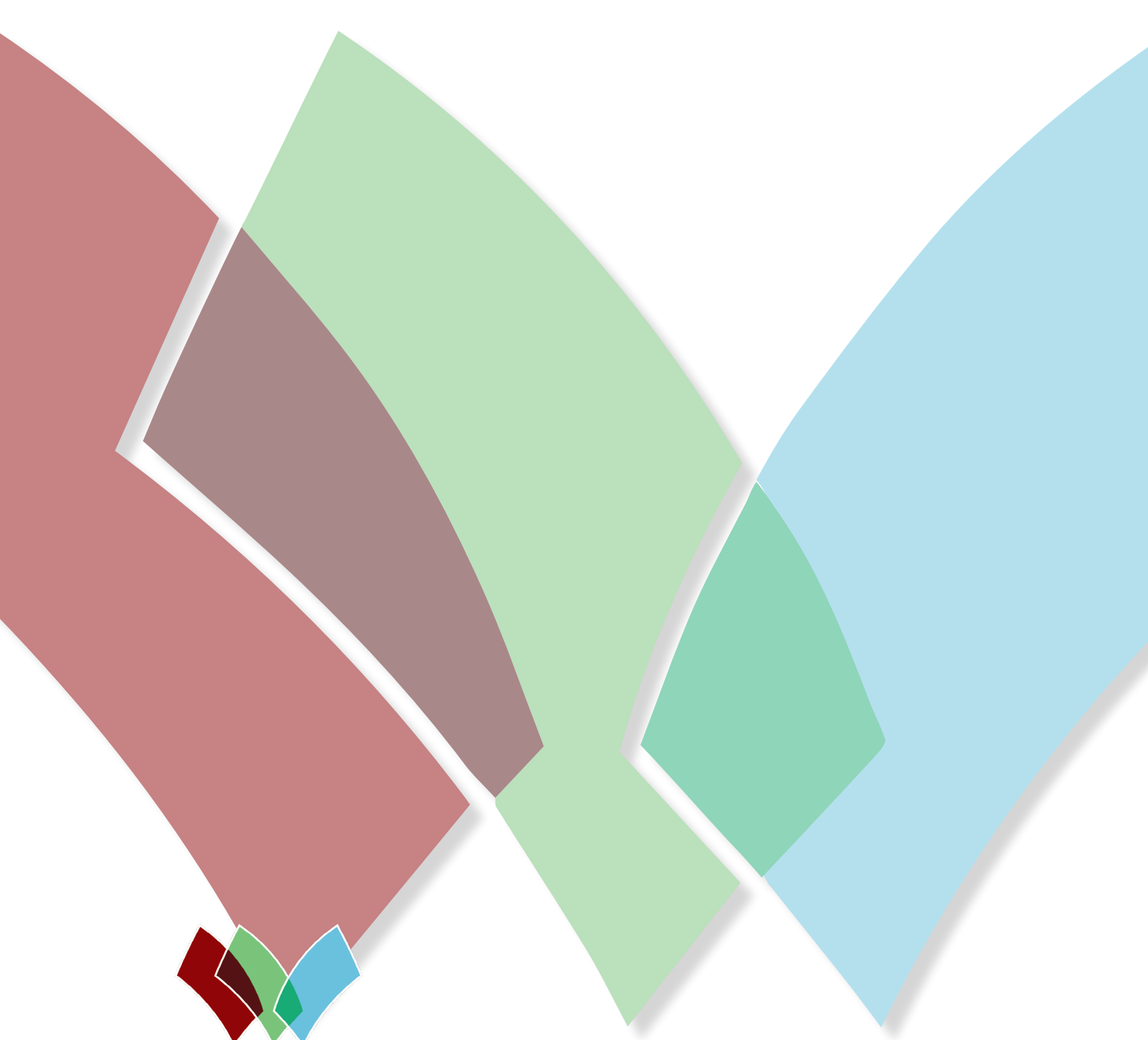
PROPOSED
**MAYOR'S
BUDGET**

FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2023 AND ENDING
DECEMBER 31, 2023



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City of
WHITEHALL
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**MESSAGE FROM
THE MAYOR**



Message from the Mayor

November 8, 2022

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

It is my pleasure to present the Fiscal Year 2023 Proposed Budget for the City of Whitehall for the period beginning January 1, 2023, and ending December 31, 2023.

As a term limited public official, this proposed spending plan reflects my aspirations for the City organization and Whitehall community in my last year serving as your Mayor. The document also reflects a harsh fiscal reality in which multiple factors outside the City's control are adversely affecting revenue and increasing costs. Because of this, the proposed spending plan is markedly more conservative than in prior years and creatively addresses a number of challenges.

As with any annual budgeting process, the City's actual income and expenses will be reviewed against this budget throughout the year, as we monitor the impact of escalating interest rates, rising construction and material costs, changes in workplace habits and the like. To address these concerns, we will adjust our spending plan and strategy as needed to bring the best possible services to the community at the best possible value.

This spending plan also reflects our commitment to preparing the community for the future through major investments in infrastructure and safety. These investments require high dollar upfront financial resources. To maintain vital City operations while making these investments, the City plans to issue a bond for the Division of Police Station Expansion and Renovation Project and seek an Ohio Water Development Authority (OWDA) loan for Water Main Improvement Projects in 2023. Both projects are detailed further in the pages that follow.

I look forward to implementing this spending plan, and serving the Whitehall community as I complete my twelfth and final year of service as your Mayor.



Kim Maggard
Mayor, City of Whitehall

Spending Plan Overview

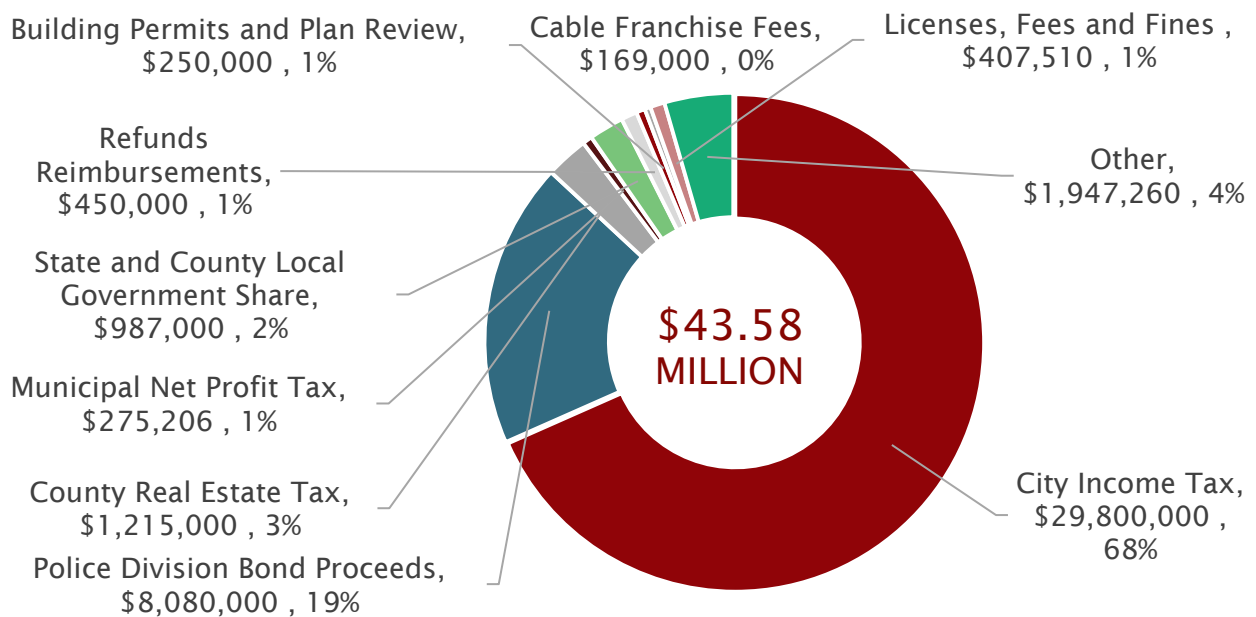
As seen in the *General Fund Income by Category* table on the next page, the Fiscal Year 2023 Operating Budget represents \$43,580,976 in projected General Fund income and \$45,301,547 in General Fund expenses. As proposed, the Operating Budget represents a 31.5% increase in income and a 24.7% increase in spending as compared to Fiscal Year 2022 estimated income and expenses. The major increases compared to last year are due to the planned \$8.08 million bond issuance for the Division of Police Station Expansion and Renovation Project. This is accounted for in the General Fund because debt service will be paid from levy proceeds, accounted for in County Real Estate Tax (property tax) income.



Key Income Highlights:

- **Income Tax Revenue:** The budget includes a modest increase in income tax revenue, representing a 2.24% increase over 2022 estimates. Notably, income tax reflects the City's largest source of income, comprising 68% of the Operating Budget. Major income tax refunds are expected again in 2023, as reflected in *Key Expense Highlights*.
- **County Real Estate Tax (Property Tax):** As shown below, the City anticipates approximately \$1.215 million in property tax revenue. This major increase compared to Fiscal Year 2022 is due to the new 2.822 mill levy taking effect in Tax Year 2022. The additional property tax revenue will first be accounted for in the General Fund, with approximately \$490,000 going to support debt service for the Division of Police Station Expansion and Renovation Project and the remaining balance going to support an increase in force from 54 to 60 full-time police officers.
- **Bond Proceeds:** In January, the City intends to bond for \$8.08 million to support the Division of Police Station Expansion and Renovation Project. The bond proceeds are accounted for in the General Fund, but will be transferred to a capital account to fund the facility improvement project.

Table 1. Fiscal Year 2023 General Fund Income by Major Category



NOTE TO THE READER

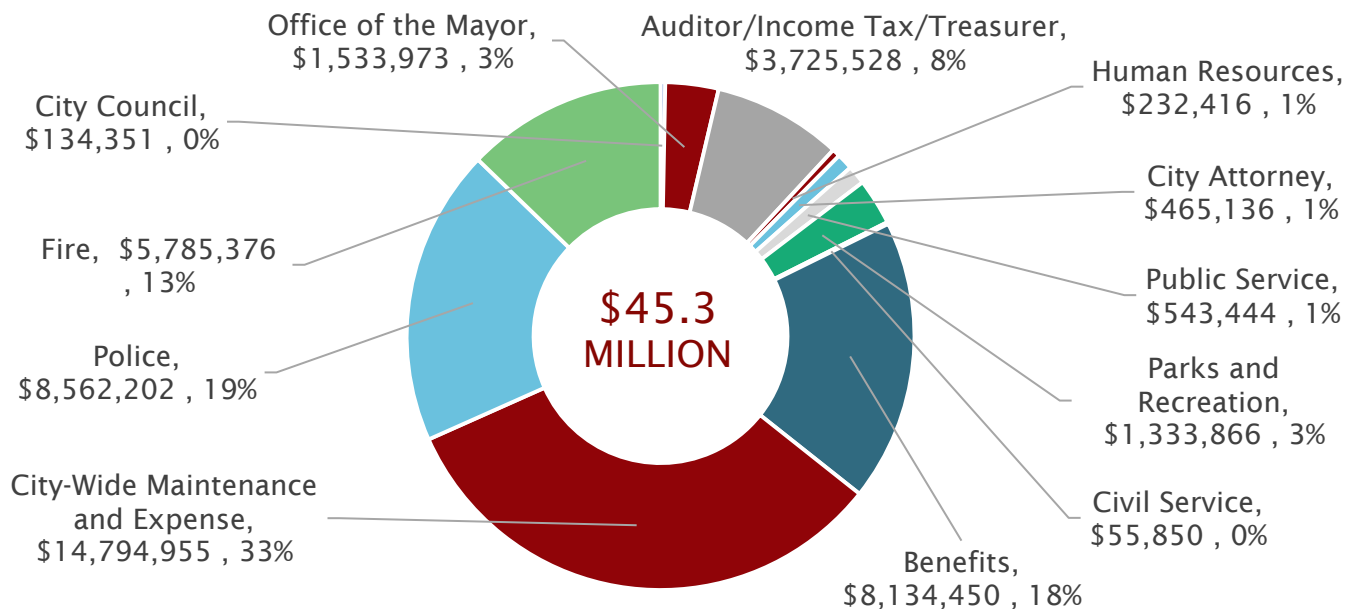
Income from the newly adopted Water and Sewer Utility Surcharge is reflected outside of the City's Operating Budget, in the 840 and 850 accounts. The income will support debt service for an Ohio Water Development Authority (OWDA) loan for approximately \$15.33 million to invest in the City's aging water main infrastructure, starting with projects in 2023.



Key Expense Highlights:

- **Safety:** The City's largest area of spending continues to be on safety operations, reflected in the budgets for the Divisions of Police and Fire. Note that salaries, benefits and pension obligations are accounted for outside of the division budgets, either in the Benefits expense category below or in fiduciary accounts. Similarly, most planned investments in police and fire facilities and fleet, such as the new fire truck for the Division of Fire, are budgeted for in capital accounts.
- **Income Tax Refunds:** In line with Fiscal Year 2022 estimates, the budget includes \$3.1 million in income tax refunds, accounted for in the Office of the Auditor/Treasurer. This is a significant increase in refunds compared to the \$1.19 million in actual refunds in 2019, prior to the COVID-19 pandemic and shift to remote work. For more details on income tax trends, see page 7.
- **City-Wide Maintenance and Expenses:** The 2023 budget reflects a \$11.55 million transfer from the General Fund to capital accounts, with \$8.08 million going toward the Police Station Expansion and Renovation project and another \$946,302 transfer to the 311 Capital Improvement Fund to support 2023 Street Improvement Projects. For details of the *2023 Capital Improvement Plan*, which is funded in part by the transfer and in part by existing capital fund balances and other resources, see page 9.

*Table 2. Fiscal Year 2023 General Fund Expenses by Department/Category**



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



General Fund Balance:

At the end of each fiscal year, unencumbered money appropriated to General Fund accounts is reabsorbed and carried over in the General Fund Balance. Maintaining a healthy General Fund Balance is a sound financial policy and aids in the City's ability to adapt to unforeseen financial challenges. The Fiscal Year 2023 Budget includes a one-time spend down of \$1.72 million. With this spend down, the ending General Fund Balance is projected at \$4.55 million.

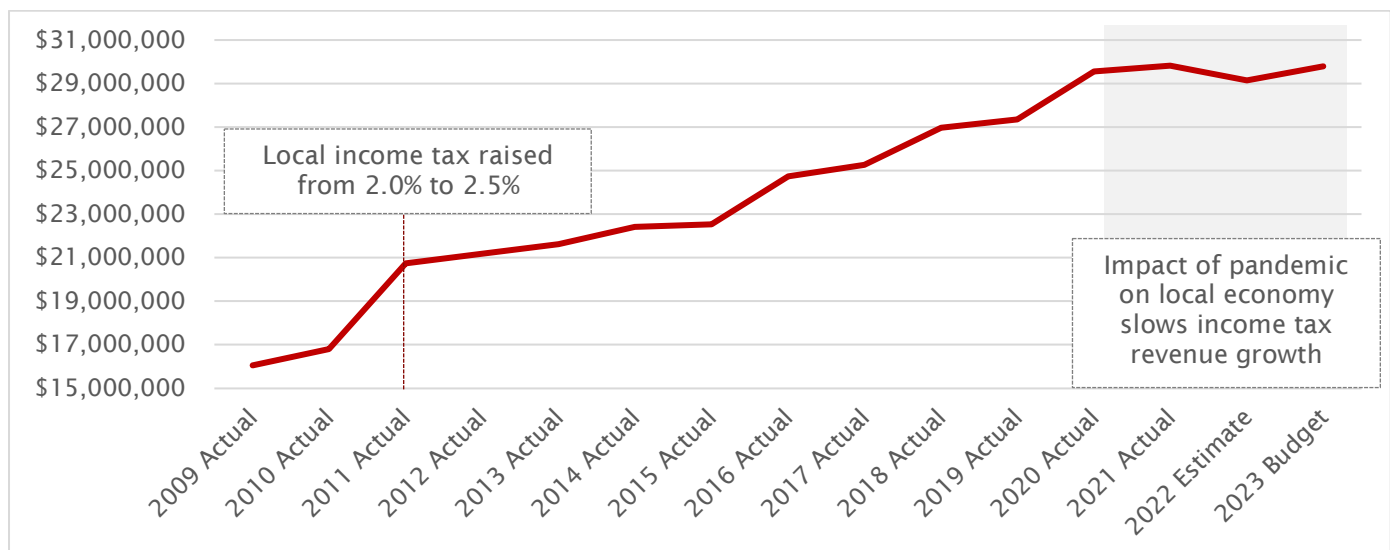
Table 3: 4-Year General Fund Balance

	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Estimated	Fiscal Year 2023 Budgeted
Starting Balance	\$2,708,399	\$8,075,489	\$9,459,441	\$6,267,550
Total Income	\$35,138,398	\$34,416,026	\$33,140,703	\$43,580,976
Total Expenses	\$29,771,308	\$33,032,075	\$36,332,594	\$45,301,547
Annual Net Profit/Loss	\$5,367,090	\$1,383,951	-\$3,191,891	-\$1,720,571
Ending GF Balance	\$8,075,489	\$9,459,441	\$6,267,550	\$4,546,979

Adapting to Changes in Income Tax Revenue

The lasting impact of the pandemic on local income tax revenue remains to be seen. In the short term, a stagnant local economy, layoffs and pay cuts slowed income tax revenue growth. At the same time, work-from-home policies and adverse laws enacted by the State of Ohio have forced local governments to issue major, and somewhat unpredictable from a budgeting perspective, income tax refunds. As seen in [Table 4](#), the City's income tax revenues grew steadily following the voter-approved income tax increase in 2011. This growth was the result of the increase and the City's proactive efforts to attract and retain major employers. Income tax revenue is projected to decline slightly from 2021 to 2022, with an increase of 2.24% budgeted for 2023.

Table 4: Local Income Tax Revenues, Fiscal Years 2009 through 2023





Securing Creative Funding for Special Projects

Given the pandemic's impact on income tax revenue and refunds (as described above), ever-rising interest rates and increasing labor and material costs, there is growing pressure on the General Fund. In response, the City is making a point to budget conservatively and seek creative funding sources for special projects and initiatives. Some examples include the following:

- **Police Station Expansion and Renovation Project:** The City took the question of whether or not to move forward with the Police Station Expansion and Renovation Project to the voters in May 2022. With the passing of Issue 10, voters approved a new 2.822 mill property tax levy, which is anticipated to bring in approximately \$790,000 annually. A portion of this revenue will support a bond issuance of approximately \$8.08 million. In addition to the bond proceeds, the \$9 million project will be funded by over \$600,000 from the Ohio Violent Crime Reduction Grant Program, awarded to help offset the cost of new emergency dispatching equipment, as well as through American Rescue Plan Act (ARPA) dollars.
- **Increasing the Division of Police Force:** As part of the Safer Whitehall Initiative, the Division of Police requested a total strength of 60 officers (equating to six additional officers). The annual cost in salaries and benefits for these new officers is \$900,000. These new officers—some of which have already been hired at the time of this budget creation—will be funded by \$300,000 from the new levy and by \$1.35 million in U.S. Department of Justice COPS Grant dollars (awarded over three fiscal years). Note that income from the COPS Grant is accounted for outside the General Fund.
- **Infrastructure Improvements:** While the City steadily grew its annual Capital Improvement Plan (CIP) spending in recent years, our resources alone cannot support a meaningful rate of infrastructure replacement. The following multi-year infrastructure projects are being planned with little or no direct impact to the General Fund:
 - **East Broad Street Complete Street Reconstruction:** A major multi-phase street improvement project is being planned for East Broad Street, involving a full-depth street reconstruction, new streetlights, storm inlet improvements and the installation of an eight-foot multi-use path. This path would connect to the Eastmore Greenline along the City's western corporation limit and the Big Walnut Trail to the east. To fund this major project, Ohio Public Works Commission (OPWC) funding was sought and awarded for Phase I in 2021, and another \$3.79 million is being pursued for Phase II currently. The City plans to seek grant dollars for Phase III in the 2023 OPWC funding cycle.
 - **Fairway Boulevard:** In conjunction with a street improvement project to slow motorist traffic and improve motorist, pedestrian and cyclist safety along Fairway Boulevard, the City is pursuing \$3.02 million in Mid-Ohio Regional Planning Commission (MORPC) Attributable Funds to install a multi-use path along Fairway Boulevard, connecting Whitehall to the Big Walnut Trail. While construction is not planned for 2023, \$400,000 is being budgeted this year as a hold over to fund the City's required match for the project.



- **Water Main Improvement Projects:** From a comprehensive review of the City's aging underground infrastructure, the City determined the need for a dedicated source of revenue to fund overdue water main and sewer improvements. As such, the City adopted a new Water and Sewer Utility Surcharge in 2021, which went into effect in 2022. The surcharge will produce approximately \$562,500 in revenue in 2023 and \$750,000 in revenue annually once fully in effect.

Originally, this revenue was planned to support an \$11 million loan, but because of rising interest rates, the revenue now only supports approximately \$8.1 million. Adding to this issue, the 2023 water main projects were estimated to cost \$9.1 million when estimated for last year, but due to rising labor and material costs, those same projects are now estimated to total closer to \$14.76 million. With this, the City is proposing an increase of \$3 per month (for a 5/8 meter) to the water portion of the existing surcharge. If adopted, the increase would take effect January 2024 and would result in an additional \$436,000 in revenue annually. This revenue would support a 30-year loan amount of \$15.33 million, allowing for these time-sensitive Water Main Replacement projects to move forward.

Looking to the future, the City plans to continue this approach of seeking outside funding to help support other major infrastructure projects as outlined in the 5-Year CIP. Given that currently inflated interest and construction costs may come back down, and that the City's priorities may change, the 5-Year CIP is intended to be updated and reviewed with each budget cycle. The updated 5-Year CIP is forthcoming.

2023 Capital Improvements

As seen in **Table 5**, the Fiscal Year 2023 Budget is inclusive of over \$26.6 million in planned projects. This large total compared to prior fiscal years is attributable to the \$9 million Police Station Expansion and Renovation project, and over \$13 million in planned Water Main Replacement projects.

Table 5: Fiscal Year 2023 Capital Improvement Plan (CIP) Projects

PD BUILDING RENOVATION/ADDITION (324)	
Police Station Expansion and Renovation	\$9,033,072
<i>Subtotal PD Building</i>	<i>\$9,033,072</i>
STREET IMPROVEMENT PROGRAM PROJECTS (311)	
Fairway Boulevard Resurfacing	\$400,000
Mound Street Curb, Gutter and Resurfacing	\$393,000
Kumler Drive Curb, Gutter and Resurfacing	\$232,000
Broadhurst Drive Curb Gutter and Resurfacing	\$173,855
<i>Subtotal Streets</i>	<i>\$1,198,855</i>



WATER MAIN REPLACEMENT PROJECTS (840)	
Yearling Road	\$4,296,410
East Main Street	\$4,654,550
Hamilton Terrace	\$2,694,940
Virginia Circle and Rickenbacker Avenue	\$1,770,380
Seigman Street (Engineering Only)	\$50,000
<i>Subtotal Water Mains</i>	<i>\$13,466,280</i>
SEWER IMPROVEMENT PROJECTS (305)	
Jeter Truck Lease	\$78,666
<i>Subtotal Sewer</i>	<i>\$78,666</i>
FLEET IMPROVEMENT PROJECTS (312 AND 313)	
Various Parts for Repairs	\$104,000
Service: Street Sweeper Lease	\$61,000
Service: Brine Tanks (2)	\$26,000
Parks: Vehicle Repurposing (Prior police SUV)	\$10,000
Parks: Trailer	\$8,000
Police: Ford Explorers (2)	\$117,388
Police: K9 Vehicle	\$74,000
Fire: Fire Truck and Support Vehicles	\$1,000,000
<i>Subtotal Fleet</i>	<i>\$1,400,388</i>
TECHNOLOGY EXPENSES (314)	
Technology Expenses	\$681,120
Maintenance Contracts	\$696,568
Lifecycle Funding	\$104,411
<i>Subtotal Technology</i>	<i>\$1,482,099</i>
Total Fiscal Year 2023 CIP	\$26,659,360

Staffing Summary

The Fiscal Year 2023 Budget includes the following adjustments to funding for staffing levels across the organization:

- Continued funding for 60 full-time police officers (an increase six police officers);
- Continued funding for a new full-time Network Security Administrator in the Information Technology Department (position started mid-year 2022);
- Funding for a new full-time Social Media and Marketing Specialist to be shared across all departments (upgrading an existing part-time position in the Service Department).

Salary Adjustments

The Fiscal Year 2023 Budget includes a 3.5% combined cost of living and merit increase for non-bargaining unit employees. For bargaining unit employees, contracted cost of living adjustment increases are listed in *Table 6* on the next page.



Table 6: 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 (Starting negotiations)	2.5%	2.25%	2%
Fraternal Order of Police (FOP) Part-time Division of Police Dispatchers	1/1/2020	12/31/2022 (Starting negotiations)	2.5%	2.25%	2%
Cap City 9 Police Officers	1/1/2021	12/31/2023	3%	3%	3%
International Association of Firefighters (IAFF) – Firefighters	1/1/2022	12/31/2024	2.5%	2.5%	3%
Communications Workers of America (CWA) – Public Service Workers, Parks Maintenance Workers, Select City Hall Administrative Staff, Division of Police Records Clerks	1/1/2022	12/31/2024	2.5%	2.5%	3%

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 changes include:

- Over \$1.15 million in state-mandated OPERS contributions for non-safety personnel, representing a 4.5% increase over projected Fiscal Year 2022 contributions;
- \$2.75 million in state-mandated Police and Fire Pension contributions, representing a 5.6% increase over projected Fiscal Year 2022 contributions;
- \$2.577 million in self-funded health insurance administration and claims, representing a modest increase over projected Fiscal Year 2022 administration and claims costs;
- \$235,000 for employer Health Savings Account (HSA) contributions; an increase of approximately 4.4% from Fiscal Year 2022 contributions. The City transitioned to a high-deductible/health savings account health insurance plan in Fiscal Year 2021 to help combat the ever-rising cost of health care and health insurance.



Acknowledgements

Over the past 11 years, it has been humbling to lead an organization filled with passionate, talented, selfless individuals. Without such a dedicated team, it would be impossible to balance the City's core life-safety services, day-to-day operations and special projects.

I sincerely thank this team as well as our elected officials and community members for their continued efforts to keep Whitehall a vibrant, safe, welcoming place for everyone, and I look forward to serving alongside you in the year to come.

Respectfully submitted,

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 account for income and expenses, and to document 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 capital expenses, ranging from the operations of the Street Department, investment in roads, parks, sewers and fleet and other needs. 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
WHITEHALL
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MAYOR'S BUDGET WORKSHEETS



GENERAL FUND BALANCE SUMMARY

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Starting Balance	\$ 2,708,398.77	\$ 8,075,489.18	\$ 9,459,440.67	\$ 6,267,549.67
Total Income	\$ 35,138,398.30	\$ 34,416,026.40	\$ 33,140,703.00	\$ 43,580,976.00
Total Expenses	\$ 29,771,307.89	\$ 33,032,074.91	\$ 36,332,594.00	\$ 45,301,547.00
Annual Net Profit/Loss	\$ 5,367,090.41	\$ 1,383,951.49	\$ (3,191,891.00)	\$ (1,720,571.00)
Ending General Fund Balance	\$ 8,075,489.18	\$ 9,459,440.67	\$ 6,267,549.67	\$ 4,546,978.67

GENERAL FUND INCOME SUMMARY

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Transfer/GNRL/Unappropriated				
Fund Advance Payback				
Police Division Bond Proceeds				\$ 8,080,000.00
County Real Estate Tax 8015 (Property Tax)	\$ 335,345.88	\$ 382,166.14	\$ 385,276.00	\$ 1,215,000.00
MFG Home Rollback-State	\$ 6.22	\$ 6.39	\$ 5.00	\$ 5.00
Special Assessments	\$ 29,028.44	\$ 25,015.51	\$ 15,880.00	\$ 25,000.00
MFG Homes Homestead-County	\$ 35.29	\$ 43.19	\$ 43.00	\$ 45.00
Proptax Rollback-Homestead Exemp	\$ 37,936.56	\$ 46,277.77	\$ 30,000.00	\$ 37,000.00
Electric Co-Muni Income Tax	\$ 3,427.52	\$ 37.47	\$ 2,200.00	\$ 2,200.00
Municipal Net Profit Tax	\$ 109,585.67	\$ 700,337.11	\$ 268,750.00	\$ 275,000.00
City Income Tax	\$ 29,559,235.59	\$ 29,823,616.24	\$ 29,148,500.00	\$ 29,800,000.00
Admin Fee/Subpoena Tax Cases	\$ 20.00	\$ 35	\$ 60.00	\$ 60.00
Insurance Medical Payment			\$ 373.00	\$ -
State Local Government Share	\$ 69,737.53	\$ 86,068.97	\$ 171,258.00	\$ 172,000.00
County Local Government Share	\$ 719,941.85	\$ 813,988.01	\$ 770,541.00	\$ 815,000.00
Cigarette License Tax	\$ 855.20	\$ 921.8	\$ 888.00	\$ 900.00
Liquor and Beer Permits	\$ 25,147.73	\$ 18,931.85	\$ 25,807.00	\$ 26,000.00
Fines - Mayor's Court	\$ 163,353.15	\$ 204,458.06	\$ 195,800.00	\$ 205,000.00
Costs - Mayor's Court	\$ 13,521.00	\$ 18,124.90	\$ 23,336.00	\$ 23,400.00
Bonds - Mayor's Court	\$ 4,385.00	\$ 3,490.00	\$ 4,038.00	\$ 4,050.00
Misc - Mayor's Court	\$ 515.00	\$ 2,943.90	\$ 6,804.00	\$ 6,900.00
Court Interpreter Fees	\$ 1,290.00	\$ 3,048.90	\$ 4,563.00	\$ -
Interests on Investments	\$ 161,608.38	\$ 203,195.74	\$ 150,000.00	\$ 165,000.00



GENERAL FUND INCOME SUMMARY (CON'T)

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Realized Gain/Loss	\$ 2,095.43	8,520.41	\$ 1,000.00	\$ 8,500.00
Muni Net Profit Tax - Interest	\$ 547.20	52.2	\$ 206.00	\$ 206.00
Building Permits	\$ 270,721.31	246,387.99	\$ 206,802.00	\$ 250,000.00
Refuse Collection Bins		80,419.94	\$ 18,000.00	\$ 18,000.00
Mindbody CCard Fee Revenue	\$ 2,956.44	3,105.57	\$ 3,500.00	\$ 4,000.00
Refuse Collections Admin Fee		23,196.36	\$ 11,500.00	\$ 12,000.00
Accident Reports/Damage collect	\$ 21,318.97	5,834.31	\$ 110,500.00	\$ 80,000.00
Right of Way	\$ 10,000.00	6,800.00	\$ 8,200.00	\$ 8,200.00
Service - Miscellaneous	\$ 23,440.10	12,537.68	\$ 11,400.00	\$ 13,500.00
County OVI Taskforce	\$ 2,446.22	7,640.87	\$ 2,798.00	\$ 2,800.00
School Resource Officer	\$ 48,563.84	40,944.20	\$ 160,000.00	\$ 160,000.00
BWC Early payment Refund	\$ 1,448,875.11	7,367.98	\$ 5,146.00	\$ 5,200.00
Amusement Devices - Machines	\$ 1,100.00	2,650.00	\$ 3,400.00	\$ -
Amusement Arcade	\$ 500.00	750	\$ 500.00	\$ -
Festival Sponsors, ETC	\$ 13,750.00	165,464.30	\$ 157,424.00	\$ 160,000.00
Cable Franchise Fees	\$ 191,677.99	184,240.92	\$ 168,570.00	\$ 169,000.00
Fixed Assets/Property Sale	\$ 66,013.36	49,205.09	\$ 16,000.00	\$ 30,000.00
Refunds Reimbursements	\$ 396,552.94	383,076.78	\$ 450,000.00	\$ 450,000.00
Miscellaneous - General	\$ 131.00	175	\$ 200.00	\$ 200.00
Fire Division Permits, Photocopies, Etc.	\$ 9,093.50	7,526.25	\$ 3,000.00	\$ 3,000.00
Misc - Police Department	\$ 16,294.15	16,164.95	\$ 18,800.00	\$ 20,000.00
Employee Health Insurance Premiums	\$ 189,773.75	136,463.50	\$ 159,340.00	\$ 160,000.00
EMS Collections	\$ 282,822.92	453,681.14	\$ 166,550.00	\$ 175,000.00
Business Donations	\$ -	15,000.00		
Stop Loss Reimbursement	\$ 310,379.53	42,755.97	\$ 50,000.00	\$ 65,000.00
Pharmacy Rebates	\$ 50,706.81	12,636.97	\$ 20,836.00	\$ 25,000.00
Lost Employee ID	\$ 7.00	21	\$ 12.00	
Cell Tower Leases	\$ 128,574.91	140,199.36	\$ 145,333.00	\$ 145,000.00
In House Plan Reviews	\$ 11,485.51	262.5	\$ 575.00	\$ 575.00
Minimum Service Payments	\$ 25,806.00	21,371.10	\$ 25,000.00	\$ 25,000.00
Advance Back	\$ 347,780.02	0	\$	\$ 725,000.00
Transfer Revenue	\$ 28,808.28	0		
Splash Pad	\$ -	177.39	\$ 640.00	\$ 650.00



GENERAL FUND INCOME SUMMARY (CON'T)

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Security Deposit	\$ 800.00	\$ 4,650.00	\$ 8,762.00	\$ 9,500.00
WCP Misc	\$ 90.00	\$ 376.48	\$ 82.00	\$ 85.00
Picnic Shelters	\$ 310.00	\$ 3,663.24	\$ 2,505.00	\$ 3,000.00
Total General Fund Income	\$ 35,138,398.30	\$ 34,416,026.40	\$ 33,140,703.00	\$ 43,580,976.00

GENERAL FUND EXPENSE SUMMARY

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
City Council	\$ 108,599.87	\$ 120,740.58	\$ 132,288.00	\$ 134,351.00
Department of Mayor	\$ 848,750.99	\$ 1,216,107.41	\$ 1,402,798.00	\$ 1,533,973.00
Auditor/Income Tax/Treasurer	\$ 1,936,304.56	\$ 2,268,153.44	\$ 3,692,100.00	\$ 3,725,528.00
Human Resources	\$ 218,637.68	\$ 192,821.26	\$ 215,000.00	\$ 232,416.00
City Attorney	\$ 378,301.41	\$ 388,966.55	\$ 411,214.00	\$ 465,136.00
Public Service	\$ 430,460.93	\$ 526,497.04	\$ 528,637.00	\$ 543,444.00
Parks and Recreation	\$ 771,523.18	\$ 1,059,657.96	\$ 1,402,950.00	\$ 1,333,866.00
Civil Service	\$ 16,643.25	\$ 35,406.62	\$ 50,000.00	\$ 55,850.00
Benefits	\$ 7,546,204.48	\$ 7,249,076.38	\$ 7,875,000.00	\$ 8,134,450.00
City-Wide Maint and Expense	\$ 7,854,248.06	\$ 7,601,246.34	\$ 6,258,043.00	\$ 14,794,955.00
Police	\$ 6,823,791.03	\$ 7,330,317.71	\$ 8,966,911.00	\$ 8,562,202.00
Fire	\$ 2,837,842.45	\$ 5,043,083.62	\$ 5,397,653.00	\$ 5,785,376.00
Total General Fund Expenses	\$ 29,771,307.89	\$ 33,032,074.91	\$ 36,332,594.00	\$ 45,301,547.00



CITY COUNCIL EXPENSES

	2020 Actual		2021 Actual		2022 Estimated		2023 Proposed	
101.100.51000 Council Salaries	\$	52,300.00	\$	52,300.00	\$	57,500.00	\$	57,500.00
101.100.51200 Clerk of Council Salary	\$	52,455.31	\$	60,680.64	\$	62,175.00	\$	64,351.00
101.100.52000 Council Office Supplies	\$	3,844.56	\$	7,759.94	\$	12,900.00	\$	12,500.00
Total Expense	\$	108,599.87	\$	120,740.58	\$	132,575.00	\$	134,351.00



OFFICE OF THE MAYOR EXPENSES

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
101.200.51000 Mayor Salary	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00
101.200.51050 City Administrator			\$ 167,000.00	\$ 172,845.00
101.200.51100 Mayors Court Magistrate	\$ 25,096.00	\$ 34,578.00	\$ 38,000.00	\$ 40,000.00
101.200.51200 Development Director Salary	\$ 84,519.20	\$ 86,994.28	\$ -	\$ -
101.200.51300 Economic Development Manager	\$ 62,514.41	\$ 63,214.27	\$ 70,000.00	\$ 72,442.00
101.200.51351 Seasonal Intern		\$ 7,574.00	\$ -	\$ 8,000.00
101.200.51400 Social Media/Marketing Specialist	\$ -	\$ -	\$ -	\$ 29,000.00
101.200.51500 Admin. Assist. to the Mayor Salary	\$ 51,689.01	\$ 68,874.24	\$ 70,616.00	\$ 72,600.00
101.200.51600 Director of IT	\$ 75,306.74	\$ 85,618.64	\$ 84,624.00	\$ 107,120.00
101.200.51650 IT Staff Salary	\$ 151,198.05	\$ 171,060.56	\$ 169,000.00	\$ 218,840.00
101.200.51655 IT Security Specialist	\$ -	\$ -	\$ 66,000.00	\$ 68,000.00
101.200.51700 Deputy Director of Public Affairs	\$ 68,496.80	\$ 82,306.62	\$ 84,501.00	\$ 87,512.00
101.200.51800 Clerk of Courts Salary	\$ 63,369.52	\$ 68,879.02	\$ 70,600.00	\$ 72,718.00
101.200.51900 Deputy Clerk of Courts Salary	\$ 52,938.35	\$ 60,066.24	\$ 65,145.00	\$ 67,535.00
101.200.51950 Court Interpreter	\$ 750.00	\$ 1,749.50	\$ 2,700.00	\$ 2,700.00
101.200.55000 Mayors Office Supplies	\$ 300.00	\$ 230.73	\$ 350.00	\$ 350.00
101.200.56100 Community Affairs Expense	\$ 48,328.59	\$ 346,526.31	\$ 131,323.00	\$ 129,211.00
101.200.56150 Food Truck and Fun Festival	\$ -	\$ -	\$ 207,939.00	\$ 210,000.00
101.200.52700 PR Expense	\$ 69,244.32	\$ 48,000.00	\$ 80,000.00	\$ 80,000.00
101.200.58000 Witness Fees	\$ -	\$ -	\$ -	\$ 100.00
Total Expenses	\$ 848,750.99	\$ 1,220,672.41	\$ 1,402,798.00	\$ 1,533,973.00

NOTES

Social Media Specialist/Coordinator - new position beginning in July

New IT Security Specialist position began in 2022

Salaries based on contract and non-union increases

Mayor Salary - Set by Code



OFFICE OF THE AUDITOR AND TREASURER EXPENSES

		2020 Actual		2021 Actual		2022 Estimated		2023 Proposed
101.300.51000 Auditor Salary	\$	80,000.00	\$	80,000.00	\$	90,000.00	\$	90,000.00
101.300.51100 Administrative Assistant	\$	4,015.20	\$	28,160.00	\$	42,000.00	\$	-
101.300.51200 Deputy Auditor Salary	\$	69,726.88	\$	67,651.76	\$	71,000.00	\$	77,501.00
101.300.51300 Accounting Specialist Salary	\$	42,682.50	\$	48,474.24	\$	48,500.00	\$	53,820.00
101.300.51400 Payroll Specialist Salary	\$	63,279.88	\$	64,824.70	\$	66,500.00	\$	72,500.00
101.300.55000 Auditor Misc. and Supplies	\$	3,926.64	\$	9,130.27	\$	13,000.00	\$	7,000.00
101.350.51500 Deputy Tax Commissioner Salary	\$	81,079.20	\$	82,931.52	\$	84,400.00	\$	88,007.00
101.350.51800 Income Tax Staff Salaries	\$	124,532.42	\$	132,655.96	\$	136,000.00	\$	200,000.00
101.350.55000 Income Tax Misc. and Supplies	\$	10,168.23	\$	21,693.41	\$	23,000.00	\$	20,000.00
101.350.57000 Income Tax Refunds	\$	1,444,393.61	\$	1,730,375.94	\$	3,100,000.00	\$	3,100,000.00
101.350.56000 JEDD Misc Expenses	\$	-	\$	5,000.00	\$	5,000.00	\$	4,000.00
101.400.51000 Treasurer Salary	\$	12,500.00	\$	12,500.00	\$	12,500.00	\$	12,500.00
101.400.52000 Treasurer Supplies	\$	-	\$	-	\$	200.00	\$	200.00
Total Expenses	\$	1,936,304.56	\$	2,283,397.80	\$	3,692,100.00	\$	3,725,528.00

NOTES:

Auditor Salary - Set by code

Treasurer salary - Set by code



HUMAN RESOURCES DEPARTMENT EXPENSES

		2020 Actual		2021 Actual		2022 Estimated		2023 Proposed
101.450.51000 HR Director Salary	\$	90,256.40	\$	81,547.80	\$	87,394.00	\$	90,453.00
101.450.51200 Human Resources Generalist	\$	61,803.68	\$	34,761.12	\$	61,800.00	\$	63,963.00
101.450.51300 Administrative Assistant	\$	17,763.15	\$	-	\$	-	\$	-
101.450.52000 HR Office Supplies	\$	736.09	\$	16,036.94	\$	2,000.00	\$	2,000.00
101.450.52500 Pre-Employment Misc.	\$	24,695.96	\$	45,522.92	\$	40,000.00	\$	50,000.00
101.450.52700 Federal Programs Accounting	\$	6,162.00	\$	6,135.00	\$	4,923.00	\$	8,000.00
101.450.53000 Training	\$	2,495.40	\$	4,964.84	\$	9,000.00	\$	10,000.00
101.450.55000 HR Education	\$	14,725.00	\$	3,852.64	\$	5,500.00	\$	8,000.00
Total Expenses	\$	218,637.68	\$	192,821.26	\$	210,617.00	\$	232,416.00



OFFICE OF THE CITY ATTORNEY EXPENSES

		2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
101.500.51000	City Attorney Salary	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
101.500.51011	Assistant City Attorney Salary	\$ 42,432.00	\$ 43,068.00	\$ 44,200.00	\$ 75,000.00
101.500.51100	Legal Assistant Salary	\$ 68,504.80	\$ 71,156.78	\$ 72,000.00	\$ 73,777.00
101.500.51200	PT Prosecutor Salary	\$ 87,494.00	\$ 87,709.46	\$ 92,514.00	\$ 113,000.00
101.500.51600	Paralegal Salary	\$ 31,175.27	\$ 40,504.88	\$ 48,000.00	\$ 49,644.00
101.500.51800	DV Victim's Advocate Salary	\$ 44,297.28	\$ 44,959.36	\$ 46,500.00	\$ 47,715.00
101.500.51900	Domestic Adv. Supply/Misc.	\$ 300.00	\$ 70.27	\$ 300.00	\$ 300.00
101.500.52000	Attorney Office Supplies	\$ 1,270.06	\$ 5,428.46	\$ 3,000.00	\$ 3,000.00
101.500.52100	Public Records	\$ -	\$ -	\$ 100.00	\$ 100.00
101.500.56000	Attorney Law Library	\$ 4,560.00	\$ 4,560.00	\$ 4,600.00	\$ 4,600.00
101.500.83000	Document Management	\$ -	\$ 3,449.05	\$ -	\$ -
101.500.58500	Public Defender	\$ 8,568.00	\$ 5,415.41	\$ 10,000.00	\$ 8,000.00
Total Expenses		\$ 378,601.41	\$ 396,321.67	\$ 411,214.00	\$ 465,136.00

NOTES

Assistant City Attorney salary increase due to increased workload

City Attorney Salary Set by Code



DIVISION OF POLICE EXPENSES

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
101.960.51000 Public Safety Director Salary	\$ 25,625.00	\$ 26,000.00	\$ 26,520.00	\$ 27,450.00
101.960.51200 Police Officer Salaries	\$ 5,227,444.43	\$ 5,631,735.96	\$ 6,705,453.00	\$ 6,438,786.00
101.960.51250 Grants Administrator	\$ -	\$ -	\$ -	\$ -
101.960.51300 Police Dispatcher Salaries	\$ 698,947.45	\$ 693,977.98	\$ 765,000.00	\$ 730,000.00
101.960.51350 Property Room PT Salaries	\$ 49,351.72	\$ 49,616.38	\$ 55,000.00	\$ 63,000.00
101.960.51355 Custodian PT Salary	\$ -	\$ -	\$ -	\$ 23,920.00
101.960.51400 Data Analyst	\$ 140,672.80	\$ 141,690.13	\$ 148,500.00	\$ 155,350.00
101.960.51500 Records Clerk Salaries	\$ 206,398.39	\$ 261,056.10	\$ 288,000.00	\$ 230,912.00
101.960.51550 Senior Admin. Assistant Salary	\$ 59,724.16	\$ 62,457.27	\$ 64,705.00	\$ 68,000.00
101.960.51600 Uniform Allowance	\$ 41,532.54	\$ 44,311.22	\$ 59,200.00	\$ 65,200.00
101.960.51610 Dry Cleaning Allowance	\$ 21,223.60	\$ 26,168.48	\$ 27,509.00	\$ 30,010.00
101.960.51620 Special Uniforms	\$ 3,531.70	\$ 14,262.25	\$ 18,320.00	\$ 32,500.00
101.960.51650 Clerks/Police Dispatch Uniforms	\$ 1,841.29	\$ 1,077.27	\$ 7,225.00	\$ 3,340.00
101.960.51700 Auxiliary Uniforms	\$ 3,249.52	\$ 1,264.99	\$ 25,335.00	\$ 21,835.00
101.960.51900 Schools and Seminars - Training	\$ 23,306.64	\$ 33,784.36	\$ 38,000.00	\$ 35,000.00
101.960.52000 Office Equipment and Supplies	\$ 20,096.75	\$ 24,031.88	\$ 31,500.00	\$ 29,500.00
101.960.52500 Photo Supplies	\$ -	\$ 1,055.95	\$ 7,000.00	\$ 2,000.00
101.960.53000 Event Services	\$ -	\$ 8,937.92	\$ 25,000.00	\$ 25,000.00
101.960.54000 New Equipment	\$ 66,361.25	\$ 48,029.99	\$ 90,300.00	\$ 39,050.00
101.960.54100 Equipment Repair	\$ 4,881.35	\$ 4,740.21	\$ 6,020.00	\$ 6,020.00
101.960.54500 Building Repair and Maintenance	\$ 77,843.37	\$ 79,914.52	\$ 119,545.00	\$ 56,000.00
101.960.55000 Misc. Supplies and Expenses	\$ 34,801.72	\$ 40,951.46	\$ 142,825.00	\$ 172,825.00
101.960.55100 New Hire Contingency	\$ 21,504.32	\$ 38,820.05	\$ 52,354.00	\$ 52,354.00
101.960.55500 Ammo Supplies	\$ 18,711.51	\$ 38,386.09	\$ 51,700.00	\$ 59,750.00
101.960.56000 LEADS Service	\$ 6,600.00	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
101.960.57000 Community Policing	\$ 806.72	\$ 10,513.16	\$ 9,700.00	\$ 7,200.00
101.960.59500 Boarding of Prisoners	\$ 69,334.80	\$ 130,347.82	\$ 195,000.00	\$ 180,000.00
Total Expenses	\$ 6,823,791.03	\$ 7,420,331.44	\$ 8,966,911.00	\$ 8,562,202.00



PUBLIC SERVICE DEPARTMENT EXPENSES

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
101.600.51000 Public Service Director Salary	\$ 50,362.40	\$ 55,214.84	\$ -	\$ -
101.600.51100 Code Enforcement Officer Salary	\$ 50,971.58	\$ 62,202.82	\$ 63,650.00	\$ 66,250.00
101.600.51200 Service Fiscal/Project Manager	\$ 57,974.04	\$ 62,287.35	\$ 69,992.00	\$ 72,442.00
101.600.51300 Chief Auto Mechanic Salary	\$ -	\$ -	\$ -	\$ -
101.600.51400 Chief Building Officer	\$ 60,541.12	\$ 91,074.56	\$ 91,000.00	\$ 98,185.00
101.600.51600 PT Seasonals Salary	\$ 21,967.65	\$ 19,717.62	\$ 25,000.00	\$ 40,000.00
101.600.51650 Admin. Assist. Salary	\$ 23,054.15	\$ 26,010.73	\$ 28,405.00	\$ 12,000.00
101.600.51700 Permit Specialist Salary	\$ 21,417.76	\$ 52,902.88	\$ 58,500.00	\$ 60,000.00
101.600.51800 Code/Animal Enforcement Officer	\$ 44,230.18	\$ 54,223.69	\$ 55,590.00	\$ 57,575.00
101.600.51850 Animal Control Expense	\$ 3,450.00	\$ 5,883.83	\$ 4,500.00	\$ 4,500.00
101.600.51900 Facility Maint. Technician Salary	\$ 65,761.10	\$ 70,098.68	\$ 75,500.00	\$ 79,000.00
101.600.52000 Service Director Office Supplies	\$ 7,561.65	\$ 9,273.65	\$ 10,500.00	\$ 10,492.00
101.600.52100 Uniforms Expense	\$ 2,010.85	\$ 1,441.30	\$ 3,000.00	\$ 3,000.00
101.600.53000 Planning/Membership Dues	\$ 21,158.45	\$ 16,158.45	\$ 25,000.00	\$ 25,000.00
101.600.54000 Refuse Collection Bins			\$ 18,000.00	\$ 15,000.00
Total Expenses	\$ 430,460.93	\$ 526,490.40	\$ 528,637.00	\$ 543,444.00

NOTE

Public Service Director Salary incorporated into combined position salary under City Administrator



PARKS AND RECREATION DEPARTMENT EXPENSES

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
101.700.51000 Director Salary	\$ 89,586.36	\$ 95,525.12	\$ 97,946.00	\$ 101,372.00
101.700.51050 Recreation Superintendent	\$ 68,978.24	\$ 70,017.60	\$ 76,050.00	\$ 78,712.00
101.700.51100 Recreation FT Maintenance Salaries	\$ 223,818.41	\$ 255,024.06	\$ 290,049.00	\$ 290,049.00
101.700.51500 Recreation Part-time Salaries	\$ 31,359.23	\$ 129,735.14	\$ 175,000.00	\$ 240,000.00
101.700.51550 Recreation Admin. Assist. Salary	\$ -	\$ 20,877.79	\$ 56,263.00	\$ 58,233.00
101.700.51200 Program Coordinator	\$ 33,568.08	\$ 43,628.48	\$ 56,000.00	\$ 58,500.00
101.700.51250 Active Living Coordinator	\$ -	\$ -	\$ 47,500.00	\$ 50,000.00
101.700.51600 Personal Service Contracts	\$ 210.00	\$ 6,995.00	\$ 18,000.00	\$ 18,000.00
101.700.52100 Uniforms	\$ 6,118.05	\$ 7,228.39	\$ 9,500.00	\$ 9,500.00
101.700.55000 Recreation Misc. Supplies	\$ 24,261.05	\$ 62,109.62	\$ 34,510.00	\$ 65,000.00
101.700.56000 Recreation New Equipment	\$ 27,211.99	\$ 25,270.00	\$ 55,000.00	\$ 35,000.00
101.700.57000 Eq. Repair Janitorial Supplies	\$ 2,164.27	\$ 3,900.13	\$ 5,000.00	\$ 5,000.00
101.700.57100 Senior Citizen Travel	\$ -	\$ 3,522.29	\$ 8,000.00	\$ 5,000.00
101.700.58000 Vehicle Maintenance and Repair	\$ 1,824.91	\$ 4,666.58	\$ 3,500.00	\$ 7,500.00
101.700.58500 Farmers Market	\$ -	\$ 4,044.00	\$ 8,500.00	\$ -
101.700.58100 Music in Park Series	\$ 5,612.50	\$ 11,919.95	\$ 8,200.00	\$ 10,000.00
101.700.59000 Recreation/Park Fund	\$ 222,442.31	\$ 438,913.51	\$ 237,000.00	\$ 250,000.00
101.750.54100 Facility Maintenance	\$ 32,507.78	\$ 77,402.36	\$ 30,000.00	\$ 37,000.00
101.750.55000 WCP Refunds	\$ 1,860.00	\$ 8,715.00	\$ 10,750.00	\$ 15,000.00
Total Expenses	\$ 771,523.18	\$ 1,269,495.02	\$ 1,226,768.00	\$ 1,333,866.00

NOTE

Farmers Market will be paid through a separate account



CIVIL SERVICE COMMISSION EXPENSES

		2020 Actual		2021 Actual		2022 Estimated		2023 Proposed
101.800.51000 Civil Service Commission Salaries	\$	3,200.00	\$	3,200.00	\$	3,200.00	\$	3,200.00
101.800.53000 Testing and Misc. Supplies	\$	13,443.25	\$	32,206.62	\$	52,650.00	\$	52,650.00
Total Expenses	\$	16,643.25	\$	35,406.62	\$	55,850.00	\$	55,850.00



CITY-WIDE EMPLOYEE BENEFITS EXPENSES

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
101.900.51000 Legal Defense	\$ 174,804.75	\$ 120,167.65	\$ 150,000.00	\$ 150,000.00
101.900.51010 Labor Relations	\$ 56,298.43	\$ 60,795.36	\$ 48,000.00	\$ 65,000.00
101.900.51011 Unemployment Compensation	\$ 142.00	\$ 3,382.50	\$ 3,500.00	\$ 3,000.00
101.900.51012 Service Credit Pay	\$ 110,290.58	\$ 131,494.64	\$ 150,000.00	\$ 150,000.00
101.900.51013 Worker's Compensation	\$ 43,990.00	\$ 290,977.00	\$ 280,000.00	\$ 290,000.00
101.900.51014 P.E.R.S.	\$ 938,099.94	\$ 1,015,696.79	\$ 1,105,275.00	\$ 1,155,500.00
101.900.51015 Self-Funded Health Insurance	\$ 3,019,185.15	\$ 2,189,936.71	\$ 2,500,000.00	\$ 2,500,000.00
101.900.51016 Self-Funded Health Administration	\$ 53,855.27	\$ 59,618.62	\$ 65,000.00	\$ 77,500.00
101.900.51017 Wellness	\$ 23,785.00	\$ 26,730.00	\$ 32,000.00	\$ 32,000.00
101.900.51018 Fed/State Mandated Health Exp	\$ 2,066.50	\$ 1,047.36	\$ 2,150.00	\$ 2,500.00
101.900.51022 Employer HSA Contributions	\$ -	\$ 234,499.94	\$ 225,000.00	\$ 235,000.00
101.900.51020 Employee Medical Center	\$ 137,183.00	\$ -	\$ -	\$ -
101.900.51025 Affordable Healthcare	\$ 795.02	\$ 1,200.00	\$ 1,200.00	\$ 2,000.00
101.900.51200 Sick Leave Buy-Back	\$ 47,752.48	\$ 55,769.26	\$ 50,000.00	\$ 50,000.00
101.900.51250 Personal Leave Buy-Back	\$ 68,294.47	\$ 86,851.99	\$ 77,500.00	\$ 78,000.00
101.900.51280 Comp Time Buy-Back	\$ 41,539.48	\$ 44,367.81	\$ 47,500.00	\$ 50,000.00
101.900.51520 Life Insurance	\$ 36,630.08	\$ 32,649.53	\$ 36,500.00	\$ 37,000.00
101.900.51540 Dental Insurance	\$ 167,281.19	\$ 156,234.32	\$ 180,000.00	\$ 180,000.00
101.900.51560 Vision Insurance	\$ 38,702.71	\$ 37,584.96	\$ 42,500.00	\$ 42,500.00
101.900.51600 Police & Fire Pension	\$ 2,360,039.27	\$ 2,557,013.25	\$ 2,603,925.00	\$ 2,731,950.00
101.900.51650 Medicare	\$ 208,800.44	\$ 225,674.38	\$ 240,500.00	\$ 250,500.00
101.900.51700 Training/Tuition	\$ 10,714.05	\$ 28,864.70	\$ 42,000.00	\$ 40,000.00
101.900.51800 Auto Mileage Expense	\$ 2,306.42	\$ 2,814.30	\$ 6,000.00	\$ 6,000.00
101.900.51825 Board/Commission Mileage	\$ 1,750.00	\$ 3,700.00	\$ 4,000.00	\$ 4,000.00
101.900.51850 Parking Fees	\$ 1,898.25	\$ -	\$ 2,000.00	\$ 2,000.00
Total Expenses	\$ 7,546,204.48	\$ 7,367,071.07	\$ 7,894,550.00	\$ 8,134,450.00



CITY-WIDE BUILDING EXPENSES

		2020 Actual		2021 Actual		2022 Estimated		2023 Proposed
101.950.52000	Postage	\$ 15,063.17	\$	14,400.00	\$	22,250.00	\$	22,250.00
101.950.53100	Bldg. Equipment	\$ -	\$	-	\$	2,000.00	\$	2,000.00
101.950.53200	Equipment rental and Leases	\$ 580.19	\$	261.14	\$	2,000.00	\$	2,000.00
101.950.53300	Building/Lot Repair/Maintenance	\$ 289,049.56	\$	95,397.34	\$	60,000.00	\$	40,000.00
101.950.53500	Street Lighting Expense	\$ 262,893.17	\$	235,179.97	\$	-	\$	-
101.950.53600	Fire Hydrant Equipment/Repair	\$ 2,609.95	\$	13,983.36	\$	15,000.00	\$	15,000.00
101.950.53700	NPDES	\$ -	\$	-	\$	20,000.00	\$	20,000.00
101.950.53800	Utility Expense	\$ 545,061.24	\$	852,312.89	\$	850,000.00	\$	892,500.00
101.950.53850	Vehicle Gas	\$ 153,143.70	\$	177,330.51	\$	195,000.00	\$	265,000.00
101.950.54000	Minor Capital Improvements	\$ -	\$	-	\$	2,000.00	\$	2,000.00
101.950.54100	Minor Equipment Purchases	\$ -	\$	-	\$	2,500.00	\$	2,500.00
101.950.54200	Minor Building Expense	\$ -	\$	-	\$	7,500.00	\$	7,500.00
101.950.55000	Garbage & Refuse Collection	\$ 7,858.75	\$	1,950.00	\$	22,000.00	\$	22,000.00
101.950.55010	Refuse/Recycling Carts Lease		\$	-	\$	64,000.00	\$	64,000.00
101.950.55100	Records Maintenance/Destruction	\$ 3,508.90	\$	5,197.35	\$	5,000.00	\$	6,500.00
101.950.56000	Engineering Expense	\$ 46,362.28	\$	9,818.25	\$	50,000.00	\$	50,000.00
101.950.56500	Insurance and Bonds	\$ 144,820.00	\$	168,321.72	\$	175,000.00	\$	185,000.00
101.950.57200	Municipal Court Costs	\$ 6,608.43	\$	6,414.00	\$	9,000.00	\$	10,000.00
101.950.57500	Bond Retirement	\$ -	\$	331,089.64	\$	425,000.00	\$	438,000.00
101.950.59700	Non-Profit Grant Program	\$ 1,450.00	\$	400.00	\$	1,500.00	\$	1,500.00
101.950.58000	Legal Advertising	\$ 1,235.03	\$	5,634.05	\$	3,500.00	\$	3,750.00
101.950.58500	Board of Health - Franklin County	\$ 172,952.86	\$	190,565.29	\$	210,000.00	\$	215,000.00
101.950.59400	Property Maintenance	\$ 40,902.71	\$	52,888.62	\$	65,000.00	\$	60,000.00
101.950.59500	Judgment and Claims	\$ -	\$	-	\$	1,500.00	\$	1,500.00
101.950.59600	Audits and Fees	\$ 157,010.34	\$	90,251.04	\$	169,000.00	\$	173,000.00
101.950.59610	Municipal Net Profit Tax	\$ 564.09	\$	-	\$	600.00	\$	575.00
101.950.59620	Credit Card Fees	\$ 1,824.98	\$	4,121.49	\$	4,200.00	\$	8,500.00
101.950.59650	Bank Fees	\$ 9,045.49	\$	10,631.98	\$	10,750.00	\$	10,750.00
101.950.59750	YMCA Program and Misc. Fees	\$ 100,000.00	\$	175,000.00	\$	175,000.00	\$	200,000.00
101.950.59800	Water Break Repair Service	\$ 251,524.14	\$	260,904.68	\$	300,000.00	\$	300,000.00
101.950.59850	Property Acquisition/Maintenance	\$ 160,074.18	\$	18,246.00	\$	75,000.00	\$	70,000.00
101.950.59900	Contingency Expense	\$ 60,020.86	\$	110,361.84	\$	100,000.00	\$	125,000.00
101.950.59990	Fund Advance Expense	\$ -	\$	-	\$	25,000.00	\$	25,000.00
101.950.59999	Transfer Expense Account	\$ 5,420,084.04	\$	4,844,501.98	\$	3,188,743.00	\$	11,554,130.00
Total Expenses		\$ 7,854,248.06	\$	7,675,163.14	\$	6,258,043.00	\$	14,794,955.00



DIVISION OF FIRE EXPENSES

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
101.970.51000 Firefighter Salaries	\$ 2,305,486.21	\$ 4,456,890.17	\$ 4,480,000.00	\$ 4,750,000.00
101.970.51400 Administrative Assistant	\$ 60,994.88	\$ 62,665.28	\$ 61,353.00	\$ 68,000.00
101.970.51500 MECC Dispatching Fees	\$ 301,536.00	\$ 310,584.00	\$ 325,000.00	\$ 342,900.00
101.970.51600 Schools and Seminars	\$ 10,900.66	\$ 29,638.85	\$ 22,000.00	\$ 27,000.00
101.970.51900 Uniform Allowance	\$ 19,013.50	\$ 32,963.64	\$ 76,000.00	\$ 76,000.00
101.970.52000 Office Supplies	\$ 1,394.59	\$ 1,731.46	\$ 2,300.00	\$ 4,000.00
101.970.53000 Building Repair and Maintenance	\$ 33,633.98	\$ 46,794.82	\$ 220,000.00	\$ 220,000.00
101.970.55000 Misc. Expense	\$ 11,908.80	\$ 16,248.41	\$ 20,000.00	\$ 24,500.00
101.970.56800 Equipment Repair	\$ 17,230.13	\$ 60,597.12	\$ 95,000.00	\$ 95,000.00
101.970.58500 Medical Director of Health and Well	\$ 20,293.00	\$ 5,944.00	\$ 6,000.00	\$ 67,976.00
101.970.59000 Service Contracts	\$ 24,506.06	\$ 23,148.45	\$ 45,000.00	\$ 50,000.00
101.970.59500 EMS Administration and Refunds	\$ 30,944.64	\$ 32,268.87	\$ 45,000.00	\$ 60,000.00
Total Expenses	\$ 2,837,842.45	\$ 5,079,475.07	\$ 5,397,653.00	\$ 5,785,376.00



STREET DEPARTMENT EXPENSES (201)

		2020 Actual		2021 Actual		2022 Estimated		2023 Proposed
201.000.51000	Maintenance Worker Wages	\$	690,513.99	\$	809,769.02	\$	845,625.00	\$ 873,000.00
201.000.51500	PS Superintendent Wage	\$	83,138.32	\$	87,572.74	\$	99,500.00	\$ 102,982.00
201.000.51800	Uniform Allowance	\$	12,937.61	\$	13,121.94	\$	16,000.00	\$ 16,000.00
201.000.52000	Street Materials	\$	70,473.66	\$	82,347.47	\$	150,000.00	\$ 35,000.00
201.000.52200	Sewer Repair	\$	9,666.43	\$	6,608.56	\$	25,000.00	\$ 25,000.00
201.000.52500	Gas, Oil, Insecticide, etc.	\$	1,757.55	\$	27,894.13	\$	15,000.00	\$ 15,000.00
201.000.53000	New Equipment	\$	11,411.47	\$	60,800.88	\$	12,000.00	\$ 22,000.00
201.000.53500	Signals and Signs	\$	83,474.82	\$	68,543.25	\$	85,000.00	\$ 85,000.00
201.000.53800	Traffic Signal Utilities	\$	34,998.40	\$	34,997.10	\$	-	\$ -
201.000.54000	Repair of Equipment	\$	18,351.96	\$	12,905.01	\$	16,000.00	\$ 15,000.00
201.000.54500	Building and Lot Maintenance	\$	37,006.99	\$	48,517.68	\$	35,000.00	\$ 95,000.00
201.000.55000	Street Misc.	\$	7,500.00	\$	12,950.27	\$	10,000.00	\$ 10,000.00
Total Expenses		\$	1,061,231.20	\$	1,266,028.05	\$	1,309,125.00	\$ 1,293,982.00

STREET HIGHWAY MATERIAL EXPENSES (211)

		2020 Actual		2021 Actual		2022 Estimated		2023 Proposed
211.000.51100	Street Highway Materials	\$	62,000.00	\$	50,000.00	\$	50,000.00	\$ 110,000.00
Total Expenses		\$	62,000.00	\$	50,000.00	\$	50,000.00	\$ 110,000.00

DIVISION OF FIRE NEW EQUIPMENT EXPENSES (301)

		2020 Actual		2021 Actual		2022 Estimated		2023 Proposed
301.000.50000	Fire Department New Equipment	\$	285,365.77	\$	211,944.25	\$	600,000.00	\$ 1,000,000.00
301.000.51000	EMS Refunds	\$	1,942.04	\$	(6.78)	\$	5,000.00	\$ 5,000.00
Total Expenses		\$	287,307.81	\$	211,937.47	\$	605,000.00	\$ 1,005,000.00



DIVISION OF FIRE MEDICAL SUPPLY EXPENSES (302)

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
302.000.50000 Medical Supplies	\$ 62,489.57	\$ 82,296.16	\$ 110,000.00	\$ 110,000.00
302.000.51000 EMS Refunds	\$ 748.19	\$ (71.93)	\$ 3,500.00	\$ 3,500.00
302.000.59999 COVID Stimulus Expense	\$ 4,030.00	\$ 2,170.00	\$ -	\$ -
Total Expenses	\$ 67,267.76	\$ 85,394.23	\$ 113,500.00	\$ 113,500.00

CAPITAL IMPROVEMENT EXPENSES (311)

	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Prior Year Annual Project Totals	\$ 431,706.51	\$ 1,777,615.02	\$ 1,600,000.00	\$ -
Fairway Boulevard Resurfacing	\$ -	\$ -	\$ -	\$ 400,000.00
Mound Street Curb, Gutter and Resurfacing	\$ -	\$ -	\$ -	\$ 393,000.00
Kumler Drive Curb, Gutter and Resurfacing	\$ -	\$ -	\$ -	\$ 232,000.00
Broadhurst Drive Curb Gutter and Resurfacing	\$ -	\$ -	\$ -	\$ 173,855.00
Total Expenses	\$ -	\$ -	\$ -	\$ 1,198,855.00



WATER SEWER MANDATE IMPROVEMENT EXPENSES (305)

	2020 Actual		2021 Actual		2022 Estimated		2023 Proposed	
Jeter Truck Lease	\$	-	\$	-	\$	-	\$	78,666.00
Total Expenses	\$	-	\$	-	\$	-	\$	78,666.00

FLEET IMPROVEMENT EXPENSES (313)

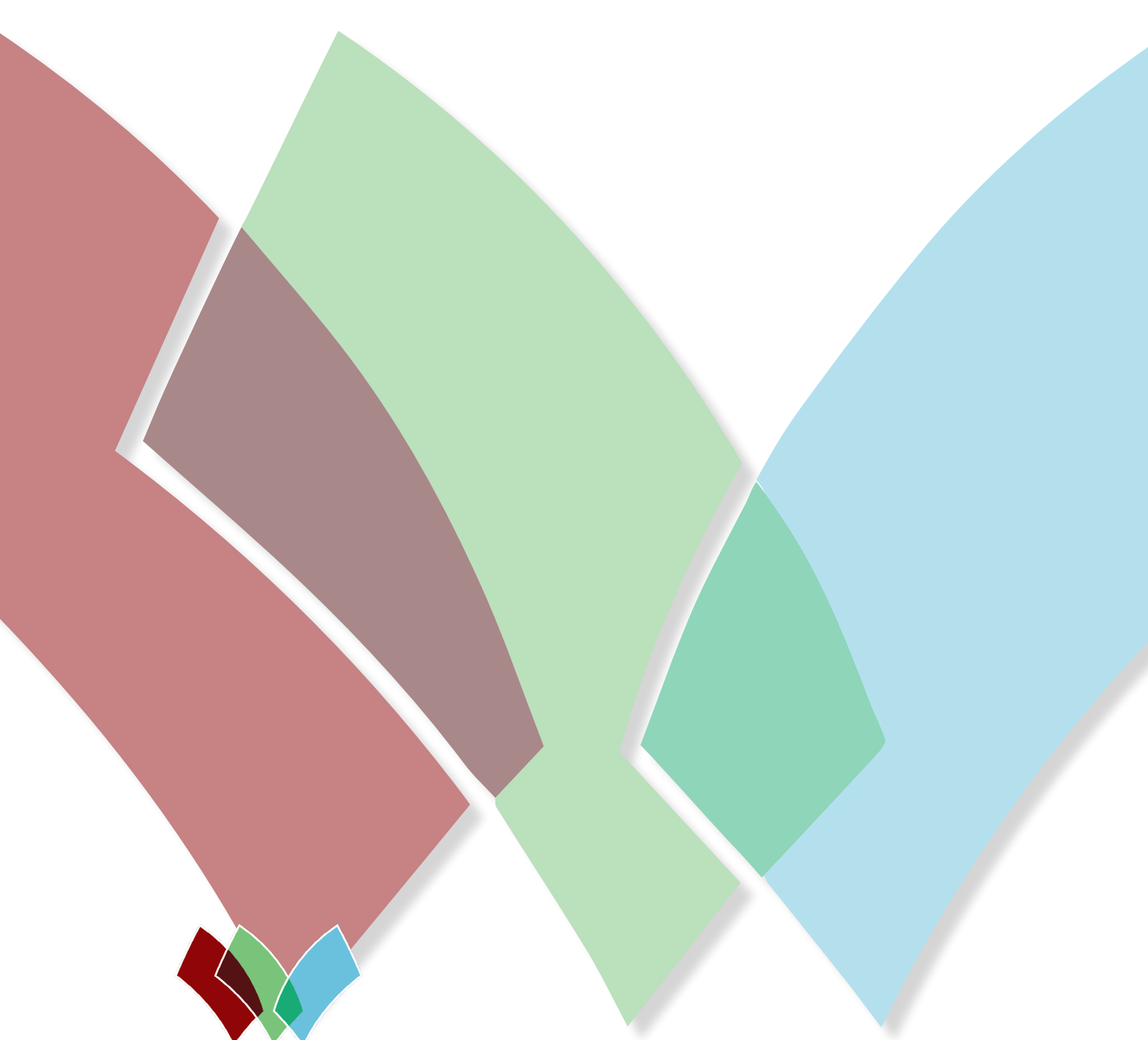
	2020 Actual		2021 Actual		2022 Estimated		2023 Proposed	
Prior Year Totals	\$	140,091.85	\$	369,231.80	\$	200,000.00	\$	-
Various Parts for Repairs	\$	-	\$	-	\$	-	\$	104,000.00
Service: Brine Tanks (2)	\$	-	\$	-	\$	-	\$	26,000.00
Parks: Repurpose PD SUV	\$	-	\$	-	\$	-	\$	10,000.00
Parks: Trailer	\$	-	\$	-	\$	-	\$	8,000.00
Police: Ford Explorers (2)	\$	-	\$	-	\$	-	\$	117,388.00
Police: K9 Vehicle	\$	-	\$	-	\$	-	\$	74,000.00
Total Expenses	\$	-	\$	-	\$	-	\$	339,388.00

CAPITAL EQUIPMENT REPLACEMENT RESERVE EXPENSES (312)

	2020 Actual		2021 Actual		2022 Estimated		2023 Proposed	
Street Sweeper Lease	\$	-	\$	-	\$	-	\$	61,000.00
Total Expenses	\$	-	\$	-	\$	-	\$	61,000.00


TECHNOLOGY EXPENSES (314 and 315)

	2020 Actual		2021 Actual		2022 Estimated		2023 Proposed	
314.000.50000 Technology Expense	\$	207,504.55	\$	182,186.31	\$	692,090.00	\$	681,120.00
314.000.51000 Maintenance Contracts	\$	387,144.24	\$	449,204.11	\$	588,277.00	\$	696,568.00
315.000.50000 Lifecycle Funding	\$	89,030.23	\$	102,223.08	\$	121,000.00	\$	104,411.00
Total Expenses	\$	683,679.02	\$	733,613.35	\$	121,000.00	\$	104,411.00



City of
WHITEHALL
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5-YEAR CAPITAL IMPROVEMENT PLAN



5-YEAR CAPITAL IMPROVEMENT PLAN SUMMARY

Category	Total 5-Year CIP	FISCAL YEAR				
		2023	2024	2025	2026	2027
Roadway / Streets	\$ 56,422,209	\$ 21,754,124	\$ 6,168,085	\$ 11,875,000	\$ 5,400,000	\$ 11,225,000
Sanitary Sewer	\$ 3,542,000	\$ 875,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 642,000
Water Main	\$ 15,698,280	\$ 13,466,280	\$ 702,000	\$ 100,000	\$ 1,380,000	\$ 50,000
TOTAL CIP	\$ 75,662,489	\$ 36,095,404	\$ 7,545,085	\$ 12,650,000	\$ 7,455,000	\$ 11,917,000

Funding Source	Total 5-Year CIP	FISCAL YEAR				
		2023	2024	2025	2026	2027
Capital Improvement Fund	\$ 10,098,855	\$ 1,198,855	\$ 1,900,000	\$ 2,150,000	\$ 2,400,000	\$ 2,450,000
Sewer Mandate Fund	\$ 1,667,000	\$ 800,000	\$ 300,000	\$ 300,000	\$ 119,000	\$ 148,000
Sewer Utility Fund	\$ 1,875,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000
Water Utility Fund	\$ 500,000	\$ -	\$ -	\$ 50,000	\$ 400,000	\$ 50,000
Federal / State	\$ 9,118,799	\$ 9,118,799	\$ -	\$ -	\$ -	\$ -
Ohio Public Works Commission	\$ 31,889,069	\$ 7,945,984	\$ 3,968,085	\$ 7,975,000	\$ 3,000,000	\$ 9,000,000
County (FCIB and/or CDBG)	\$ 3,250,000	\$ 2,250,000		\$ 1,000,000	\$ -	\$ -
Permissive Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Private (Developer) Funds	\$ 2,065,486	\$ 1,065,486	\$ -	\$ 1,000,000	\$ -	\$ -
OWDA Loan	\$ 15,198,280	\$ 15,198,280	\$ -	\$ -	\$ -	\$ -
TOTAL CIP	\$ 75,662,489	\$ 37,952,404	\$ 6,543,085	\$ 12,850,000	\$ 6,294,000	\$ 12,023,000



5-YEAR ROAD AND STREET PROJECTS

CIP No.	Project Name	Project Costs					Project Funding Sources					TOTAL FUNDING
		2023	2024	2025	2026	2027	CIP Fund	Federal/State	OPWC	County (FCIB and/or CDBG)	Private	
R-2	Woodcliff Roadway Improvements	\$ 6,494,963							\$ 3,179,477	\$ 2,250,000	\$ 1,065,486	\$ 6,494,963
R-3	Broad and Hamilton Improvement	\$ 10,536,103						\$ 9,118,799	\$ 1,417,304			\$ 10,536,103
R-4	2023 Street Maintenance Program	\$ 1,198,855					\$ 1,198,855					\$ 1,198,855
R-15	Fairway Boulevard		\$ 400,000	\$ 400,000	\$ 400,000	\$ 6,000,000	\$ 1,200,000		\$ 6,000,000			\$ 7,200,000
R-5	East Broad Street Phase I	\$ 3,349,203							\$ 3,349,203			\$ 3,349,203
R-6	2024 Street Maintenance Program		\$ 1,500,000				\$ 1,500,000					\$ 1,500,000
R-7	East Broad Street Phase II	\$ 175,000	\$ 3,793,085						\$ 3,968,085			\$ 3,968,085
R-8	2025 Street Maintenance Program			\$ 1,750,000			\$ 1,750,000					\$ 1,750,000
R-14	East Broad Street Phase III		\$ 175,000	\$ 4,500,000					\$ 4,675,000			\$ 4,675,000
R-9	Woodcliff Roadway, Phase 2 Improvements		\$ 300,000	\$ 5,000,000					\$ 3,300,000	\$ 1,000,000	\$ 1,000,000	\$ 5,300,000
R-10	2026 Street Maintenance Program				\$ 2,000,000		\$ 2,000,000					\$ 2,000,000
R-11	2026 OPWC Project (TBD)			\$ 225,000	\$ 2,775,000				\$ 3,000,000			\$ 3,000,000
R-12	2027 Street Maintenance Program					\$ 2,450,000	\$ 2,450,000					\$ 2,450,000
R-13	2027 OPWC Project (TBD)				\$ 225,000	\$ 2,775,000			\$ 3,000,000			\$ 3,000,000
TOTAL FUNDING		\$ 21,754,124	\$ 6,168,085	\$ 11,875,000	\$ 5,400,000	\$ 11,225,000	\$10,098,855	\$ 9,118,799	\$ 31,889,069	\$3,250,000	\$ 2,065,486	\$ 56,422,209



5-YEAR SANITARY SEWER PROJECTS

CIP No.	Project Name	Project Costs					Funding Sources		
		2023	2024	2025	2026	2027	Sewer Mandate Fund	Sewer Utility Fund	TOTAL FUNDING
S-2	Elaine Avenue Sewer Rehabilitation	\$ 500,000					\$ 500,000		\$ 500,000
S-3	2023 Sewer Inspection and Repair	\$ 375,000						\$ 375,000	\$ 375,000
S-4	Maplewood Avenue Sewer Rehabilitation		\$ 300,000				\$ 300,000		\$ 300,000
S-5	2024 Sewer Inspection and Repair		\$ 375,000					\$ 375,000	\$ 375,000
S-6	Erickson Avenue Sewer Rehabilitation			\$ 300,000			\$ 300,000		\$ 300,000
S-7	2025 Sewer Inspection and Repair			\$ 375,000				\$ 375,000	\$ 375,000
S-8	Great Eastern Sewer Rehabilitation				\$ 300,000		\$ 300,000		\$ 300,000
S-9	2026 Sewer Inspection and Repair				\$ 375,000			\$ 375,000	\$ 375,000
S-10	Parklawn Boulevard Sewer Rehabilitation					\$ 119,000	\$ 119,000		\$ 119,000
S-11	East Main Street Area Sewer Improvements					\$ 148,000	\$ 148,000		\$ 148,000
S-12	2027 Sewer Inspection and Repair					\$ 375,000		\$ 375,000	\$ 375,000
TOTAL FUNDING		\$ 875,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 642,000	\$ 1,667,000	\$ 1,875,000	\$ 3,542,000



5-YEAR WATER MAIN PROJECTS

CIP No.	Project Name	Project Costs					Funding Sources		
		2023	2024	2025	2026	2027	Water Utility Fund	OWDA Loan	TOTAL FUNDING
W-1	S. Yearling Road WM Replacement (East Broad to East Main)	\$ 4,296,410						\$ 4,296,410	\$ 4,296,410
W-2	E. Main Street WM Replacement (Robinwood to Shady Lane)	\$ 4,654,550						\$ 4,654,550	\$ 4,654,550
W-3	Hamilton Terrace Subdivision WM Replacement (Entire Subdivision and a portion of Etna Rd.)	\$ 2,694,940						\$ 2,694,940	\$ 2,694,940
W-4	Virginia Circle and Rickenbacker Ave. WM Replacement	\$ 1,770,380						\$ 1,770,380	\$ 1,770,380
W-5	Seigman Ave WM Replacement (Yearling to Tornes)	\$ 50,000	\$ 702,000					\$ 752,000	\$ 752,000
W-6	Etna Road WM Replacement (Yearling to Bernhard)				\$ 590,000			\$ 590,000	\$ 590,000
W-7	Duchene Lane WM Replacement (Yearling to Santa Maria)			\$ 50,000	\$ 390,000			\$ 440,000	\$ 440,000
W-8	Santa Maria Lane WM Replacement (Norton to E Broad)			\$ 50,000	\$ 400,000		\$ 450,000		\$ 450,000
W-9	Santa Maria Ln & St Christopher Ln WM Replacements (Duchene to San Jose)					\$ 50,000	\$ 50,000		\$ 50,000
TOTAL FUNDING		\$ 13,466,280	\$ 702,000	\$ 100,000	\$ 1,380,000	\$ 50,000	\$ 500,000	\$ 15,198,280	\$ 15,698,280