CITY OF HUDSON, OHIO

FIVE YEAR PLAN 2023-2027

ORIGINAL DRAFT SEPTEMBER 27, 2022

CITY OF HUDSON, OHIO

FIVE YEAR PLAN 2023 - 2027

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City of Hudson, Ohio
FIVE YEAR PLAN 2023-2027 - ASSUMPTIONS & DEFINITIONS

CATEGORY	
REVENUES	
Municipal Income Taxes	Income tax rate is 2%. We assumed a 3% increase over 2021 Actual Income Tax Revenue. Through July 2022 Income Tax Revenue is up 4.76% over 2021. For 2023-2027 we assumed a 2.5% annual increase over 2022 projected revenue. The voter approved minimum percentage allocation is Parks (15%), Fire/EMS (24%) and Community Learning Centers (13.5%) of the additional 1% income tax collections. The remaining balance is included in the General Fund. The General Fund supports the Stormwater Fund through an annual transfer.
Property Taxes	Maintenance of current millages within the General, Cemeteries, and Police Pension Funds. We projected a 12% increase in property tax revenue for 2022 and a 2% increase in 2024 based on triennial county appraisal.
EXPENDITURES	
Personnel	Salary and fringe benefits costs assuming 2023 projected departmental staffing levels and a 2% cola increase. Includes an adjustment in employee health insurance cost of coverage (10% increase for 2023). Includes an increase of 3.0% for 2024-2027. Includes estimated contribution for length of service award program (LOSAP) within Fire and EMS funds.
Operating	2023 department budget estimates for Professional Development, Contractual Services and Materials and Supplies. We assumed 1% growth for 2024-2027.
Capital Improvements	Major capital expenditures including construction and equipment costs.
Debt Service	Both principal and interest payments required on debt issued by the City prior to 2023.
New Debt Service	Both principal and interest payments required on debt projected to be issued by the City from 2023-2027.

City of Hudson, Ohio
FIVE YEAR PLAN 2023-2027 - ASSUMPTIONS & DEFINITIONS

CATEGORY		
PARKS		
	Golf Debt Service	Golf Course Renovation and Expansion Debt Service is charged to the Parks Fund (205). The final debt service payment is in 2023.
	Connectivity	The trails portion of the Connectivity Plan are included as part of Parks Capital.
OTHER		
	Run Rate	Defined as current year revenues less current year disbursements.
	Ending Balance	Total available resources (January 1 beginning balance, current revenues) minus total disbursements. General Fund Carryover desired minimum is 30%
	Major City Operating Funds	The City of Hudson has 58 funds. This document reviews the major operating funds (as listed below) and capital projects funds. These funds comprise between 80 - 90% of the City expenditures on an annual basis. General Fund (101), primary sources: 2% municipal income taxes, real estate property taxes. Street Maintenance and Repair Fund (201), primary sources: license fees, gasoline tax and income tax transfers. Municipal Cemeteries (203), source: real estate property taxes and sales. Parks Fund (205), primary source: income taxes. HCTV Fund (206), primary source: cable franchise fees. Fire District (221), primary source: income taxes Emergency Medical Services (224), primary sources: income taxes, ambulance billing Street & Sidewalk Construction (430), primary source: income tax transfers. Water Fund (501), primary source: customer sales. Electric Fund (503), primary source: customer sales. Stormwater Fund (504), primary source: income taxes transfers Ellsworth Meadows Golf Course (505), primary sources: greens fees, cart rental, snack bar and pro shop sales Velocity Broadband Fund (510), primary source: customer sales. Fleet Maintenance (601) primary source: inter-departmental charges.
	Compensated Absences	This plan does not include the value of the City's obligation for compensated absences (accrued vacation, sick and personal leave). As of December 31, 2021 the total obligation of all funds was $3,760,716.

City of Hudson, Ohio

FIVE YEAR PLAN 2023-2027 - CITY COUNCIL PRIORITY DIRECTIVES

1. Infrastructure

Maintain outstanding quality city services that are susstainable and contribute to a high quality of life for Hudson residents; continue implementation of capital reinvestment in aging infrastructure.

2. Economic Development

Oversee strong economic development and business retention programs throughout the city and continue redevelopment and revitalization of key business areas within the city.

3. Sidewalks/Trails

Assist Council in review and revision of the sidewalk/trail plan including funding and implementation methodology.

4. Communications

Increase engagement and citizen involvement using communication systems to develop relationships and trust both internally and externally. Develop strong working relationships in the community, City Council and the Mayor.

5. Roads

Continue the implementation of the accelerated road program and alternative methods for roadway repair.

6. Technology

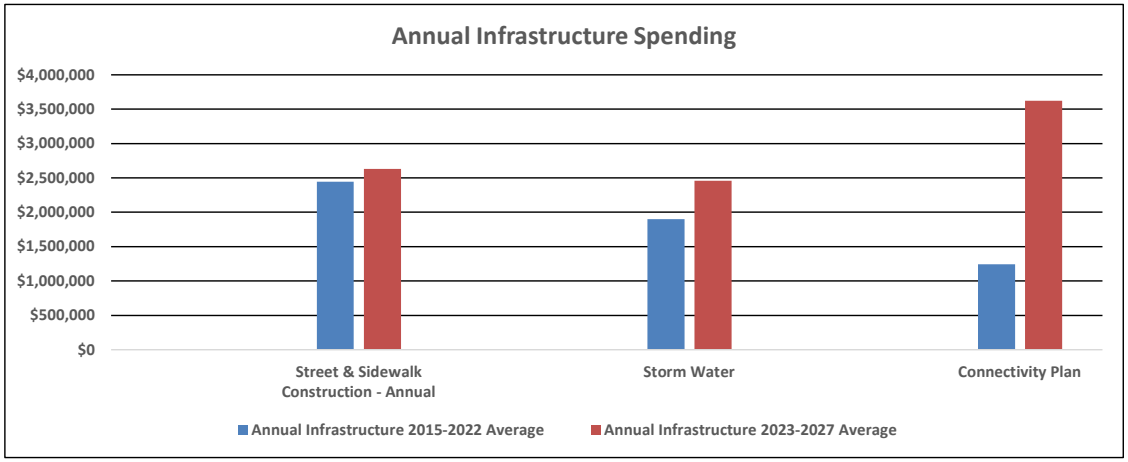
Maintain and enhance outstanding technology using emerging technology for enhanced services to the public and driving efficienciew within the organization.

7. Review Codes

Support the mandated reviews of the City Charter and Comprehensive Plan as well as review and revisions to the Codified Ordinances, including the zoning code.

City of Hudson, Ohio
FIVE YEAR PLAN 2023-2027 - COUNCIL PRIORITIES

Annual Infrastructure			
	2015-2022	2023-2027	Funding
Description	Average	Average	Increase
Street & Sidewalk Construction - Annual	$2,442,428	$2,629,000	$186,572
Storm Water	$1,898,448	$2,460,000	$561,553
Connectivity Plan	$1,241,199	$3,620,244	$2,379,045



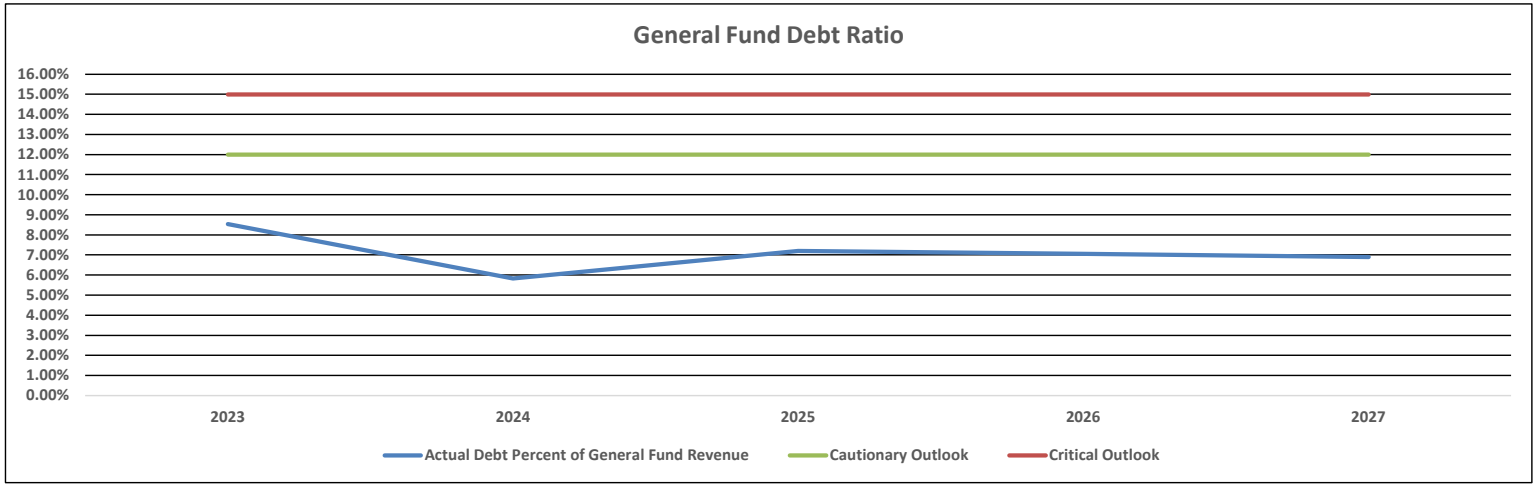
City of Hudson, Ohio
FIVE YEAR PLAN 2023-2027 - COUNCIL PRIORITIES

General Fund Debt Ratio					
	2023	**2024**	**2025**	**2026**	**2027**
Existing Debt Service	$2,393,616	$1,438,924	$1,131,770	$1,132,328	$1,127,227
New Debt	$85,000	$209,000	$949,000	$949,000	$949,000
Total Debt	$2,478,616	$1,647,924	$2,080,770	$2,081,328	$2,076,227
General Fund Revenue	$28,998,461	$28,262,356	$28,900,687	$29,481,702	$30,077,222
Debt Percent of General Fund Revenue	8.55%	5.83%	7.20%	7.06%	6.90%

Explanation: This indicator is used by The State Auditor's Office as one of the Financial Health Indicators. They are published as guidelines by the Auditors Office and are not requirements. This indicator is total debt service expenditures divided by total General Fund Revenues. This indicator identifies the percentage of the budget used/needed for repayment of debt. Higher debt service expenditures to total revenues is unfavorable since the entity spends more of its current budget on debt repayment. An increasing trend of debt service expenditures to total revenues may mean the percentage of budget dedicated to debt payments is increasing; and therefore, less revenue will be available for capital asset repair/replacement or meeting current operating demands.

Critical Outlook: Ratio greater than 15%

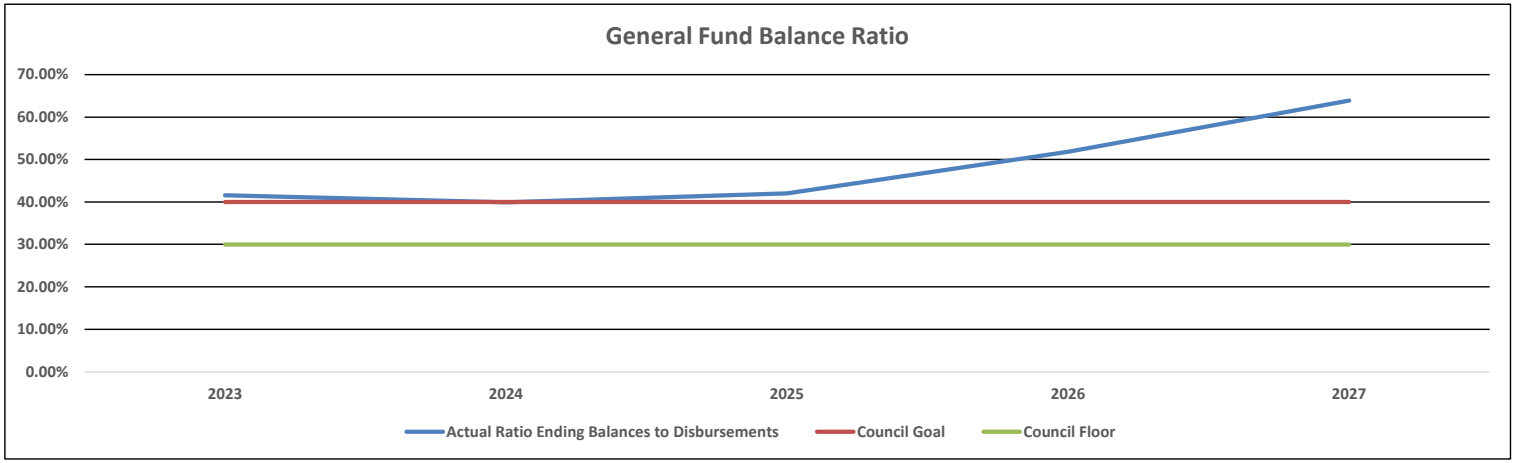
Cautionary Outlook: Ratio between 12% - 15%



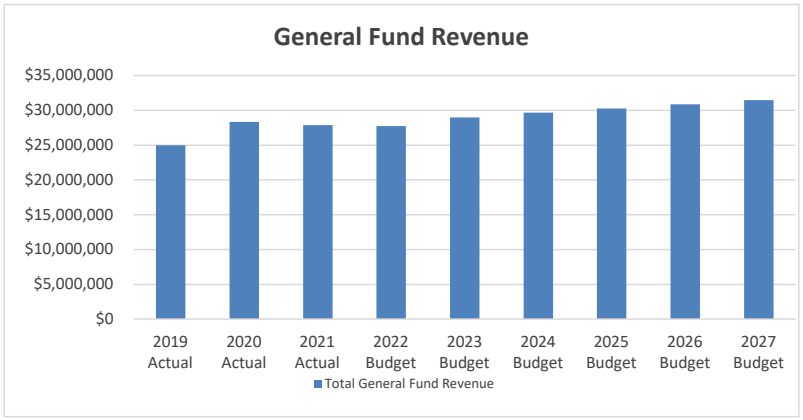
City of Hudson, Ohio
FIVE YEAR PLAN 2023-2027 - COUNCIL PRIORITIES

General Fund Balance Floor - 30%					
	2023	**2024**	**2025**	**2026**	**2027**
Ratio Ending Balances to Disbursements	41.55%	39.96%	42.03%	51.91%	63.87%
Amount Over (Under) 40%	$471,579	($12,353)	$605,217	$3,400,580	$6,745,913
Amount Over (Under) Floor	$3,514,674	$3,009,611	$3,584,978	$6,256,301	$9,571,574

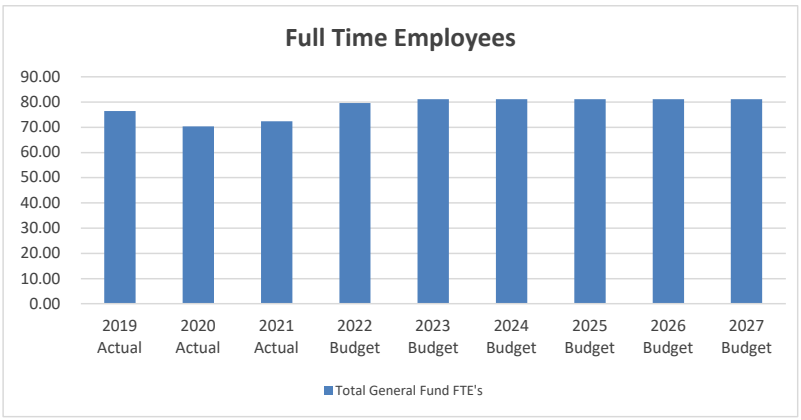
Note: The projected December 31, 2021 General Fund balance was $11,964,812 or 38.52% of disbursements. The actual December 31, 2021 General Fund was $13,134,688 or 42.94% of disbursements. The actual December 31, 2021 balance was $1,169,876 higher than projected.



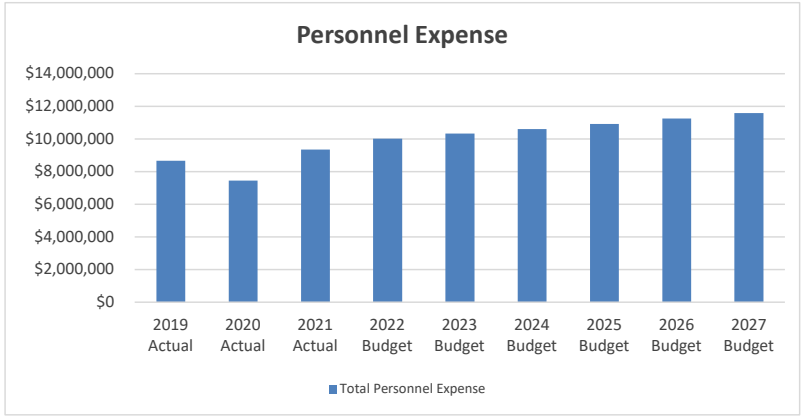
CITY OF HUDSON
FIVE YEAR PLAN
GENERAL FUND TRENDS



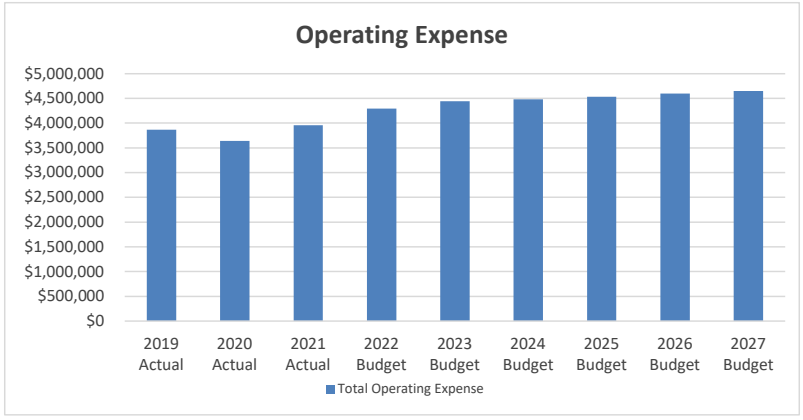
The main source of General Fund revenue is Income Tax which makes up about 75% of the total revenue. The other major source of revenue in the General Fund is Property Tax which is equal to about 13% of total revenue.



General Fund full time employees are 81.15 in 2023. This represents a 1.88% increase over the 2022 budget. In 2023 through 2027 Police Department employees represent 41 of the 81.15 full time employee count.

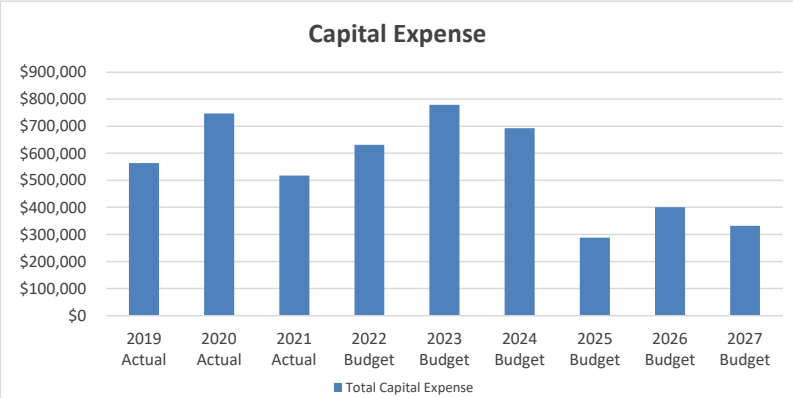


General Fund personnel costs rise an average of 4.04% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

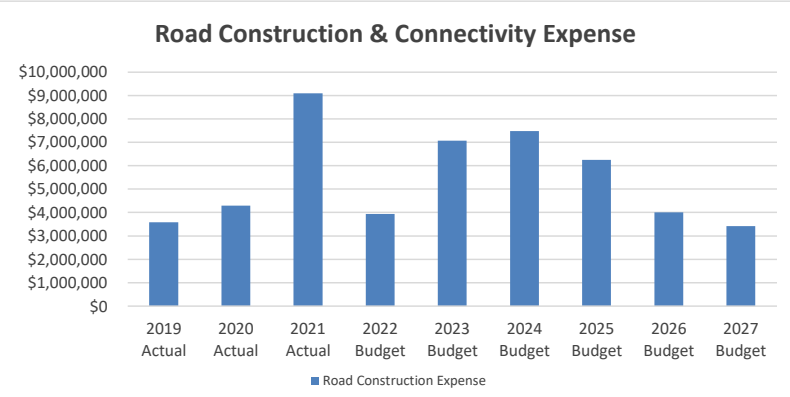


General Fund operating costs rise an average of 1.45% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

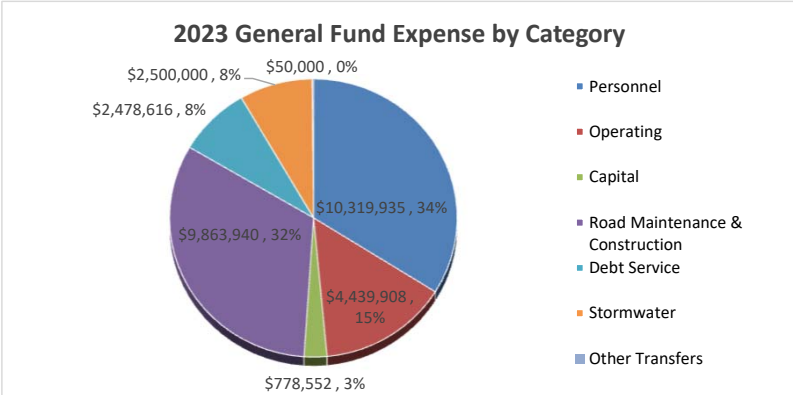
CITY OF HUDSON
FIVE YEAR PLAN
GENERAL FUND TRENDS



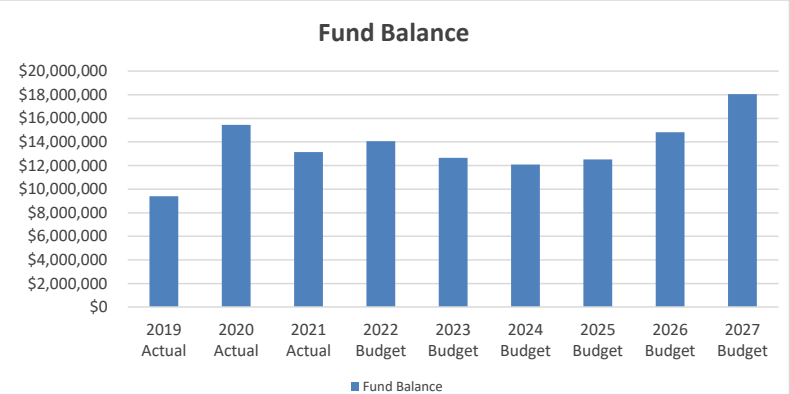
General Fund capital expenses are composed mostly of police vehicles and equipment and upkeep of City owned buildings.



On an annual basis the General Fund transfers money to the 430 Fund to cover road reconstruction, repaving, and connectivity. The average from 2023 - 2027 is $5,643,000 or 19% of the General Fund Budget.



In addition to accounting for personnel, operating and capital expenditures the General Fund also transfer money to other funds on an annual basis to pay for Stormwater, Roads and Debt Service.



City Council has set a goal to maintain a General Fund Balance equivalent to 40% of expenditures on an annual basis and set the General Fund floor at 30%.

CITY OF HUDSON
FIVE YEAR PLAN

GENERAL FUND (101)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	**$16,287,289**	**$13,134,688**	**$13,584,169**	**$14,076,450**	**$12,643,960**	**$12,075,502**	**$12,524,261**	**$14,823,466**
Revenue:								
Income Taxes	$21,947,899	$22,066,615	$22,606,336	$23,171,495	$23,750,782	$24,344,551	$24,953,165	$25,576,994
Property Taxes	$3,526,387	$3,600,719	$3,601,161	$3,601,161	$3,673,185	$3,673,185	$3,673,185	$3,673,185
Estate Tax	$14,079	$0	$0	$0	$0	$0	$0	$0
Local Government	$574,835	$454,490	$566,496	$500,000	$500,000	$500,000	$500,000	$500,000
KWH Tax	$767,045	$730,000	$745,266	$730,000	$730,000	$730,000	$730,000	$730,000
Zoning & Building Permits, Inspections	$215,191	$150,000	$157,968	$150,000	$150,000	$150,000	$150,000	$150,000
Fines & Forfeitures	$42,694	$50,000	$43,268	$40,000	$40,000	$40,000	$40,000	$40,000
Interest on Investments	$438,468	$360,000	$400,490	$425,000	$425,000	$425,000	$425,000	$425,000
State Permits	$43,567	$25,000	$20,843	$25,000	$25,000	$25,000	$25,000	$25,000
County Permits, Royalties & Misc. (1)	$175,220	$165,000	$106,654	$215,000	$215,000	$215,000	$215,000	$215,000
Admin Charges/Advances	$138,030	$139,411	$139,411	$140,805	$142,213	$143,635	$145,071	$146,522
Total Revenue	**$27,883,415**	**$27,741,235**	**$28,387,892**	**$28,998,461**	**$29,651,179**	**$30,246,371**	**$30,856,421**	**$31,481,701**

(1) Includes reimbursement from Schools for new School Resource Officer.

CITY OF HUDSON
FIVE YEAR PLAN

GENERAL FUND (cont.)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Disbursements:								
Personnel	$9,356,144	$10,006,979	$9,901,979	$10,319,935	$10,598,519	$10,916,474	$11,243,969	$11,581,288
Operating	$3,957,335	$4,290,834	$4,898,087	$4,439,908	$4,478,218	$4,532,071	$4,594,920	$4,647,095
Carryover Encumbrances	$449,481	$0	$0	$0	$0	$0	$0	$0
Operating Expenses	**$13,762,960**	**$14,297,813**	**$14,800,066**	**$14,759,843**	**$15,076,737**	**$15,448,545**	**$15,838,888**	**$16,228,383**
Capital Improvements/Purchases	$518,012	$630,784	$1,205,240	$778,552	$691,896	$287,896	$400,000	$332,000
Subtotal	**$14,280,972**	**$14,928,597**	**$16,005,306**	**$15,538,395**	**$15,768,633**	**$15,736,441**	**$16,238,888**	**$16,560,383**
Transfers/Advances Out:								
Street Maint & Repair - 201	$2,400,000	$2,500,000	$2,500,000	$2,800,000	$2,800,000	$2,700,000	$2,700,000	$2,700,000
Existing Debt Service - 301	$2,409,614	$2,398,805	$2,398,805	$2,393,616	$1,438,924	$1,131,770	$1,132,328	$1,127,227
New Debt Service (PW Facility)	$0	$0	$0	$0	$0	$1,015,000	$1,015,000	$1,015,000
Georgetown Rent Saved	$0	$0	$0	$0	$0	($275,000)	($275,000)	($275,000)
New Debt Service (Connectivity)	$0	$0	$0	$85,000	$209,000	$209,000	$209,000	$209,000
Str & Sidewalk Const. - 430	$9,095,430	$3,941,500	$3,941,500	$7,063,940	$7,473,080	$6,250,400	$4,007,000	$3,420,000
Stormwater Fund - 504	$2,830,000	$3,000,000	$3,000,000	$2,500,000	$2,500,000	$3,000,000	$3,500,000	$3,500,000
HCTV Fund - 206	$0	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$0
Cemerery Fund - 203	$20,000	$20,000	$20,000	$20,000	$0	$0	$0	$0
Total Transfers/Advances Out	**$16,755,044**	**$11,890,305**	**$11,890,305**	**$14,892,556**	**$14,451,004**	**$14,061,170**	**$12,318,328**	**$11,696,227**
Total Disbursements	**$31,036,016**	**$26,818,902**	**$27,895,611**	**$30,430,951**	**$30,219,637**	**$29,797,611**	**$28,557,216**	**$28,256,610**
Run Rate (Revenue less Expenditures)	($3,152,601)	$922,333	$492,281	($1,432,490)	($568,458)	$448,759	$2,299,205	$3,225,091
ENDING BALANCE, DECEMBER 31	$13,134,688	$14,057,021	$14,076,450	$12,643,960	$12,075,502	$12,524,261	$14,823,466	$18,048,557
Ratio Ending Balances to Disbursements	42.94%	52.41%	50.46%	41.55%	39.96%	42.03%	51.91%	63.87%

CITY OF HUDSON
FIVE YEAR PLAN

GENERAL FUND (cont.)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Personnel Expenditures								
Police Department	$4,355,835	$4,559,615	$4,559,615	$4,858,778	$5,004,541	$5,154,678	$5,309,318	$5,468,597
Community Development	$629,553	$659,641	$659,641	$907,810	$935,044	$963,096	$991,988	$1,021,748
Economic Development	$178,314	$184,990	$184,990	$0	$0	$0	$0	$0
Street Trees & ROW	$36,708	$35,320	$35,320	$36,953	$38,062	$39,203	$40,380	$41,591
City Council & Clerk	$152,406	$199,761	$199,761	$152,681	$157,261	$161,979	$166,839	$171,844
City Solicitor	$272,621	$302,097	$197,097	$303,085	$312,178	$321,543	$331,189	$341,125
Administration	$758,647	$1,006,023	$1,006,023	$921,060	$948,692	$977,153	$1,006,467	$1,036,661
Finance	$1,078,210	$954,407	$954,407	$989,478	$1,019,162	$1,049,737	$1,081,229	$1,113,666
Information Services	$176,436	$171,076	$171,076	$283,147	$291,641	$300,391	$309,402	$318,684
Engineering Department	$1,109,261	$1,284,481	$1,284,481	$1,167,614	$1,171,628	$1,206,777	$1,242,980	$1,280,270
Public Properties	$297,337	$359,582	$359,582	$357,259	$367,977	$379,016	$390,387	$402,098
Public Works - Admin. Support	$310,817	$289,986	$289,986	$342,070	$352,332	$362,902	$373,789	$385,003
Total Personnel Expenditures	**$9,356,144**	**$10,006,979**	**$9,901,979**	**$10,319,935**	**$10,598,519**	**$10,916,474**	**$11,243,969**	**$11,581,288**

CITY OF HUDSON
FIVE YEAR PLAN

GENERAL FUND (cont.)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Operating Expenditures								
Police Department	$595,573	$648,400	$685,427	$680,217	$675,683	$680,831	$691,371	$694,435
Health District	$332,675	$328,358	$328,358	$330,075	$333,376	$336,710	$340,077	$343,477
Community Development	$73,782	$73,876	$106,702	$82,224	$82,345	$83,069	$84,131	$84,734
Economic Development	$54,617	$59,650	$66,311	$0	$0	$0	$0	$0
Street Trees & ROW	$296,087	$322,264	$347,106	$322,407	$325,227	$328,422	$331,839	$335,020
RITA	$650,203	$710,000	$710,000	$750,000	$768,750	$787,969	$807,668	$827,860
City Council & Clerk	$17,756	$38,950	$57,187	$38,950	$39,340	$39,733	$40,130	$40,532
City Solicitor	$43,203	$46,850	$153,669	$54,850	$55,399	$55,952	$56,512	$57,077
Administration	$310,828	$326,115	$388,210	$350,166	$353,524	$357,039	$360,656	$364,214
Finance	$331,146	$405,250	$422,736	$408,250	$412,333	$416,456	$420,620	$424,827
Information Services	$313,870	$289,824	$403,938	$372,072	$375,685	$379,426	$383,256	$387,052
Engineering Department	$159,359	$201,245	$287,357	$239,592	$239,328	$241,344	$244,633	$246,176
Public Properties	$685,479	$730,889	$827,365	$701,490	$707,795	$714,773	$722,154	$729,135
Public Works - Administrative Support	$92,758	$109,163	$113,720	$109,615	$109,435	$110,349	$111,872	$112,558
Total Operating Expenditures	**$3,957,335**	**$4,290,834**	**$4,898,087**	**$4,439,908**	**$4,478,218**	**$4,532,071**	**$4,594,920**	**$4,647,095**

CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

		2023	2024	2025	2026	2027	Unfunded	Total
	Police Department							
1	New cruiser upfit/equipment and graphics (4 vehicles)	$42,000	$38,000	$38,000	$38,000	$38,000		$194,000
2	Cruiser Light Bars and Siren Controllers	$25,000	$19,000	$19,000	$19,000	$19,000		$101,000
3	Body Worn Cameras (Lease 10 Units, Lease Ends in 2025)	$39,396	$39,396	$39,396	$50,000	$50,000		$218,188
4	Axon Tasers (Ongoing Lease, Lease Ends in 2023)	$7,656	$12,000	$12,000	$12,000	$12,000		$55,656
5	MDT's (Mobile Data Terminals)	$70,000						$70,000
6	Weapons Replacement (Approx. 60 handguns/rifles)	$100,000						$100,000
7	Motorola APX 800mhz Radios (current radios end of life)		$225,000					$225,000
8	New Third Dispatch Work Station		$90,000					$90,000
9	Tyler CAD System						$382,000	$382,000
	Total Police Department	**$284,052**	**$423,396**	**$108,396**	**$119,000**	**$119,000**	**$382,000**	**$1,435,844**
	Information Services							
1	PC Replacements - 5 Year Replacement Cycle	$29,500	$26,000	$29,500	$26,000	$30,000		$141,000
2	2 Core Switches	$80,000						$80,000
3	2 Firewall Replacements	$55,000						$55,000
4	AV Equipment (CH) Training & Cmty Rms.	$15,000						$15,000
5	Licensing (Server CALs)	$10,000	$5,000	$5,000	$5,000	$13,000		$38,000
6	AV Equipment (TH)		$10,000					$10,000
7	Citywide Printer Lease (5-year)		$10,000	$10,000	$10,000	$10,000		$40,000
8	VXRail and Licensing			$25,000				$25,000
9	VoIP System (phones)				$40,000			$40,000
10	Department Switch Upgrades					$30,000		$30,000
11	UPS Replacements					$75,000		$75,000
12	Camera Replacements (CH)					$5,000		$5,000
13	City Wi-Fi (Downtown)						$102,000	$102,000
	Total Information Services	**$189,500**	**$51,000**	**$69,500**	**$81,000**	**$163,000**	**$102,000**	**$656,000**
	Public Properties							
1	Parking lot repairs (First & Main)	$40,000						$40,000
2	Police Locker Room update	$20,000						$20,000
3	Fence Replacement at Oviatt Over Flow Parking Lot (1)	$30,000						$30,000
4	City Hall Elevator Car Improvements (2)	$80,000						$80,000
5	City Hall Parapet Wall on Roof	$40,000						$40,000
6	City Hall Generator Improvements	$20,000						$20,000
7	YDC Brownfiled Demo (Design 2023, Construction 2024)	$50,000	$70,000					$120,000
8	Downtown Trash Receptacle/Bike Rack/Bench Repairs/Replacements	$25,000						$25,000
9	Downtown Wayfinding - Analysis & Concept Design		$50,000					$50,000
10	City Hall Exterior Lighting		$26,000					$26,000
11	Painting at Town Hall exterior		$7,500					$7,500
12	Clock Tower Masonry		$10,000					$10,000
13	Police Station Masonry		$9,000					$9,000
14	Town Hall Rubber Roof Portion Replacement		$25,000					$25,000
15	Barlow Community Center Parking lot maintenance		$20,000					$20,000
16	Police HVAC component replacement			$110,000				$110,000
17	Replace Pedestrian Bridge on Green				$200,000			$200,000
18	Barlow Community Center Rooftop Unit					$25,000		$25,000
19	Police Dispatch Split System replacement					$10,000		$10,000
20	Gazebo Repairs and Paint					$15,000		$15,000
21	Downtown Wayfinding - Fabricate & Install						$300,000	$300,000
22	Downtown Park Bench Replacement Program						$100,000	$100,000
23	Downtown Firepit Plaza						$100,000	$100,000
24	Downtown Public Restrooms						$500,000	$500,000
25	City Wide HVAC Improvements						$750,000	$750,000
	Total Public Properties	**$305,000**	**$217,500**	**$110,000**	**$200,000**	**$50,000**	**$1,750,000**	**$2,632,500**
	TOTAL GENERAL FUND	**$778,552**	**$691,896**	**$287,896**	**$400,000**	**$332,000**	**$2,234,000**	**$4,724,344**

(1) City sold a parcel on Oviatt for $50,000.
(2) City will apply for CDBG Funding for this project. City would be responsible for 25% of cost.

CITY OF HUDSON
FIVE YEAR PLAN

GENERAL FUND (cont.)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Expenditures By Department								
Police Department								
Personnel	$4,355,835	$4,559,615	$4,559,615	$4,858,778	$5,004,541	$5,154,678	$5,309,318	$5,468,597
Professional Development	$41,173	$41,150	$42,829	$41,150	$41,562	$41,977	$42,397	$42,821
Contractual Services	$465,748	$527,250	$546,028	$539,067	$533,121	$536,843	$545,945	$547,554
Materials & Supplies	$88,652	$80,000	$96,570	$100,000	$101,000	$102,010	$103,030	$104,060
Capital	$460,375	$172,784	$176,790	$284,052	$423,396	$108,396	$119,000	$119,000
Refunds	$0	$0	$0	$0	$0	$0	$0	$0
Total Police Department	**$5,411,783**	**$5,380,799**	**$5,421,833**	**$5,823,047**	**$6,103,620**	**$5,943,904**	**$6,119,689**	**$6,282,032**
Health District								
Contractual Services	$332,675	$328,358	$328,358	$330,075	$333,376	$336,710	$340,077	$343,477
Total Health District	**$332,675**	**$328,358**	**$328,358**	**$330,075**	**$333,376**	**$336,710**	**$340,077**	**$343,477**
Community Development								
Personnel	$629,553	$659,641	$659,641	$907,810	$935,044	$963,096	$991,988	$1,021,748
Professional Development	$9,522	$13,820	$13,820	$21,320	$21,533	$21,749	$21,966	$22,186
Contractual Services	$61,724	$53,556	$84,902	$54,404	$54,247	$54,690	$55,468	$55,784
Materials & Supplies	$2,035	$5,000	$6,480	$5,000	$5,050	$5,101	$5,152	$5,203
Capital	$0	$30,000	$0	$0	$0	$0	$0	$0
Refunds	$500	$1,500	$1,500	$1,500	$1,515	$1,530	$1,545	$1,561
Total Community Development	**$703,334**	**$763,517**	**$766,343**	**$990,034**	**$1,017,390**	**$1,046,165**	**$1,076,119**	**$1,106,482**
Economic Development								
Personnel	$178,314	$184,990	$184,990	$0	$0	$0	$0	$0
Professional Development	$4,417	$15,250	$16,361	$0	$0	$0	$0	$0
Contractual Services	$50,200	$43,650	$48,900	$0	$0	$0	$0	$0
Materials & Supplies	$0	$750	$1,050	$0	$0	$0	$0	$0
Total Economic Development	**$232,931**	**$244,640**	**$251,301**	**$0**	**$0**	**$0**	**$0**	**$0**
Street Trees & ROW								
Personnel	$36,708	$35,320	$35,320	$36,953	$38,062	$39,203	$40,380	$41,591
Professional Development	$153	$2,550	$2,577	$2,550	$2,576	$2,601	$2,627	$2,654
Contractual Services	$292,886	$302,464	$327,025	$302,607	$305,229	$308,224	$311,439	$314,416
Materials & Supplies	$3,047	$17,250	$17,504	$17,250	$17,423	$17,597	$17,773	$17,950
Total Street Trees & ROW	**$332,794**	**$357,584**	**$382,426**	**$359,360**	**$363,288**	**$367,625**	**$372,218**	**$376,611**
RITA								
Contractual Services	$650,203	$710,000	$710,000	$750,000	$768,750	$787,969	$807,668	$827,860
Total RITA	**$650,203**	**$710,000**	**$710,000**	**$750,000**	**$768,750**	**$787,969**	**$807,668**	**$827,860**

CITY OF HUDSON
FIVE YEAR PLAN

GENERAL FUND (cont.)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Expenditures By Department								
City Council & Clerk								
Personnel	$152,406	$199,761	$199,761	$152,681	$157,261	$161,979	$166,839	$171,844
Professional Development	$4,956	$10,100	$14,700	$10,100	$10,201	$10,303	$10,406	$10,510
Contractual Services	$11,160	$26,350	$39,090	$26,350	$26,614	$26,880	$27,148	$27,420
Materials & Supplies	$1,640	$2,500	$3,398	$2,500	$2,525	$2,550	$2,576	$2,602
Total City Council & Clerk	**$171,022**	**$238,711**	**$258,248**	**$191,631**	**$196,601**	**$201,712**	**$206,969**	**$212,375**
City Solicitor								
Personnel	$272,621	$302,097	$197,097	$303,085	$312,178	$321,543	$331,189	$341,125
Professional Development	$1,450	$9,250	$9,250	$5,750	$5,808	$5,866	$5,924	$5,983
Contractual Services	$41,753	$37,100	$144,211	$48,600	$49,086	$49,577	$50,073	$50,573
Materials & Supplies	$0	$500	$209	$500	$505	$510	$515	$520
Total City Solicitor	**$315,825**	**$348,947**	**$350,766**	**$357,935**	**$367,576**	**$377,495**	**$387,701**	**$398,202**
Administration								
Personnel	$758,647	$1,006,023	$1,006,023	$921,060	$948,692	$977,153	$1,006,467	$1,036,661
Professional Development	$21,912	$19,650	$28,000	$17,650	$17,827	$18,005	$18,185	$18,367
Contractual Services	$170,267	$144,465	$207,947	$170,516	$172,077	$173,778	$175,563	$177,269
Materials & Supplies	$16,858	$12,000	$14,263	$12,000	$12,120	$12,241	$12,364	$12,487
Capital	$0	$0	$12,042	$0	$0	$0	$0	$0
Refunds	$101,791	$150,000	$138,000	$150,000	$151,500	$153,015	$154,545	$156,091
Total Administration	**$1,069,475**	**$1,332,138**	**$1,406,275**	**$1,271,226**	**$1,302,215**	**$1,334,191**	**$1,367,123**	**$1,400,875**
Finance								
Personnel	$1,078,210	$954,407	$954,407	$989,478	$1,019,162	$1,049,737	$1,081,229	$1,113,666
Professional Development	$6,758	$18,300	$18,520	$18,300	$18,483	$18,668	$18,855	$19,043
Contractual Services	$319,549	$380,450	$396,052	$383,450	$387,285	$391,157	$395,069	$399,020
Materials & Supplies	$4,839	$5,500	$7,164	$5,500	$5,555	$5,611	$5,667	$5,723
Capital	$895	$0	$5,253	$0	$0	$0	$0	$0
Refunds	$0	$1,000	$1,000	$1,000	$1,010	$1,020	$1,030	$1,041
Total Finance	**$1,410,251**	**$1,359,657**	**$1,382,396**	**$1,397,728**	**$1,431,495**	**$1,466,193**	**$1,501,850**	**$1,538,493**
Information Services								
Personnel	$176,436	$171,076	$171,076	$283,147	$291,641	$300,391	$309,402	$318,684
Professional Development	$592	$9,500	$1,000	$9,500	$9,595	$9,691	$9,788	$9,886
Contractual Services	$306,455	$267,824	$395,490	$354,572	$358,010	$361,575	$365,226	$368,841
Materials & Supplies	$6,823	$12,500	$7,449	$8,000	$8,080	$8,161	$8,242	$8,325
Capital	$21,021	$168,000	$142,861	$189,500	$51,000	$69,500	$81,000	$163,000
Total Information Services	**$511,326**	**$628,900**	**$717,875**	**$844,719**	**$718,326**	**$749,317**	**$773,658**	**$868,736**

CITY OF HUDSON
FIVE YEAR PLAN

GENERAL FUND (cont.)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Expenditures By Department								
Engineering Department								
Personnel	$1,109,261	$1,284,481	$1,284,481	$1,167,614	$1,171,628	$1,206,777	$1,242,980	$1,280,270
Professional Development	$4,296	$8,550	$13,118	$13,800	$13,938	$14,077	$14,218	$14,360
Contractual Services	$151,100	$184,645	$265,980	$217,742	$217,260	$219,055	$222,121	$223,439
Materials & Supplies	$3,963	$8,050	$8,259	$8,050	$8,131	$8,212	$8,294	$8,377
Capital	$6,491	$0	$46,987	$0	$0	$0	$0	$0
Refunds	$0	$0	$0	$0	$0	$0	$0	$0
Total Engineering Department	**$1,275,111**	**$1,485,726**	**$1,618,825**	**$1,407,206**	**$1,410,956**	**$1,448,121**	**$1,487,613**	**$1,526,446**
Public Properties								
Personnel	$297,337	$359,582	$359,582	$357,259	$367,977	$379,016	$390,387	$402,098
Professional Development	$228	$1,000	$342	$1,000	$1,010	$1,020	$1,030	$1,041
Contractual Services	$639,663	$691,289	$791,282	$670,890	$676,889	$683,558	$690,627	$697,292
Materials & Supplies	$35,718	$38,600	$35,441	$29,600	$29,896	$30,195	$30,497	$30,802
Capital	$28,370	$260,000	$820,007	$305,000	$217,500	$110,000	$200,000	$50,000
Refunds	$9,869	$0	$300	$0	$0	$0	$0	$0
Total Public Properties	**$1,011,185**	**$1,350,471**	**$2,006,955**	**$1,363,749**	**$1,293,272**	**$1,203,789**	**$1,312,541**	**$1,181,233**
Public Works - Admin. Support								
Personnel	$310,817	$289,986	$289,986	$342,070	$352,332	$362,902	$373,789	$385,003
Professional Development	$1,220	$4,250	$3,771	$4,250	$4,293	$4,335	$4,379	$4,423
Contractual Services	$87,101	$98,913	$103,612	$99,365	$99,083	$99,893	$101,312	$101,891
Materials & Supplies	$4,437	$6,000	$6,337	$6,000	$6,060	$6,121	$6,182	$6,244
Capital	$0	$0	$0	$0	$0	$0	$0	$0
Total Public Works - Admin. Support	**$403,575**	**$399,149**	**$403,706**	**$451,685**	**$461,767**	**$473,251**	**$485,661**	**$497,560**
Transfers/Advances Out								
Street Maint & Repair - 201	$2,400,000	$2,500,000	$2,500,000	$2,800,000	$2,800,000	$2,700,000	$2,700,000	$2,700,000
Debt Service - 301	$2,409,614	$2,398,805	$2,398,805	$2,478,616	$1,647,924	$2,080,770	$2,081,328	$2,076,227
Str & Sidewalk Const. - 430	$9,095,430	$3,941,500	$3,941,500	$7,063,940	$7,473,080	$6,250,400	$4,007,000	$3,420,000
Cemetery Fund - 203	$20,000	$20,000	$20,000	$20,000	$0	$0	$0	$0
Stormwater Fund - 504	$2,830,000	$3,000,000	$3,000,000	$2,500,000	$2,500,000	$3,000,000	$3,500,000	$3,500,000
HCTV Fund - 206	$0	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$0
Advance Out	$0	$0	$0	$0	$0	$0	$0	$0
Total Transfers/Advances Out	**$16,755,044**	**$11,890,305**	**$11,890,305**	**$14,892,556**	**$14,451,004**	**$14,061,170**	**$12,318,328**	**$11,696,227**
Total Departmental Expenditures	**$30,586,535**	**$26,818,902**	**$27,895,611**	**$30,430,951**	**$30,219,637**	**$29,797,611**	**$28,557,216**	**$28,256,610**

CITY OF HUDSON, OHIO
FIVE YEAR PLAN

STREET & SIDEWALK CONST. (430)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	$2,961,258	$2,513,060	$6,003,492	$2,114,381	$1,022,081	$1,022,081	$1,022,081	$1,022,081
Revenues:								
General Fund Transfer	$9,095,430	$3,941,500	$3,941,500	$7,063,940	$7,473,080	$6,250,400	$4,007,000	$3,420,000
Grants	$0	$0	$0	$0	$0	$0	$0	$0
Debt Proceeds	$0	$2,830,200	$2,340,000	$0	$0	$0	$0	$0
Other	$3,150,846	$0	$0	$0	$0	$0	$0	$0
Total Revenue	$12,246,276	$6,771,700	$6,281,500	$7,063,940	$7,473,080	$6,250,400	$4,007,000	$3,420,000
Total Available	**$15,207,534**	**$9,284,760**	**$12,284,992**	**$9,178,321**	**$8,495,161**	**$7,272,481**	**$5,029,081**	**$4,442,081**
Disbursements:								
Expenditures:								
Carryover Encumbrances	$3,490,432	$0	$0	$0	$0	$0	$0	$0
Debt Service	$0	$0	$0	$0	$0	$0	$0	$0
Capital Improvements	$9,204,042	$7,864,000	$10,170,611	$8,156,240	$7,473,080	$6,250,400	$4,007,000	$3,420,000
Total Expenditures	**$12,694,474**	**$7,864,000**	**$10,170,611**	**$8,156,240**	**$7,473,080**	**$6,250,400**	**$4,007,000**	**$3,420,000**
Total Disbursements	**$12,694,474**	**$7,864,000**	**$10,170,611**	**$8,156,240**	**$7,473,080**	**$6,250,400**	**$4,007,000**	**$3,420,000**
Run Rate (Revenue Less Expenditures)	($448,198)	($1,092,300)	($3,889,111)	($1,092,300)	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	$2,513,060	$1,420,760	$2,114,381	$1,022,081	$1,022,081	$1,022,081	$1,022,081	$1,022,081
Ratio Ending Balance to Disbursements	19.80%	18.07%	20.79%	12.53%	13.68%	16.35%	25.51%	29.89%
Ratio Ending Balance to Revenues	27.63%	36.05%	53.64%	14.47%	13.68%	16.35%	25.51%	29.89%

CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

Note: D = Design and C = Construction on the Connectivity Program below.

		2023	2024	2025	2026	2027	Unfunded	Total
	Street Construction Annual Program							
1	Annual Reconstruction/Resurfacing Program	$1,935,000	$1,975,000	$2,015,000	$2,055,000	$2,100,000		$10,080,000
2	Annual Asphalt Patching Program	$100,000	$100,000	$100,000	$100,000	$100,000		$500,000
3	Annual Concrete Program	$170,000	$170,000	$170,000	$170,000	$170,000		$850,000
4	Annual Striping Program	$200,000	$205,000	$210,000	$215,000	$220,000		$1,050,000
5	Annual Crack Sealing	$125,000	$130,000	$135,000	$135,000	$140,000		$665,000
	Total Street Construction Annual Program	**$2,530,000**	**$2,580,000**	**$2,630,000**	**$2,675,000**	**$2,730,000**	**$0**	**$13,145,000**
	Connectivity Program							
	2020 Connectivity Master Plan							
1	Stow Road From Hudson Springs Park to 303, Construction	$800,000						$800,000
2	SR 303 From N Hayden Parkway to Stow Road, Construction	$390,000						$390,000
3	SR 303 From Stow Road to Stone Road, Construction	$850,000						$850,000
4	Middleton Road From Valley View Drive to 91, Construction	$1,125,000						$1,125,000
5	Owen Brown Street Sidewalk from Morse to Lennox	$375,000						$375,000
6	Hines Hill Road From Valley View to Glastonbury Dr. 2023 D, 2024 C	$240,500	$1,201,000					$1,441,500
7	Valley View Road From Hines Hill Rd. to Hunting Hollow Dr. 2023 D, 2024 C	$140,000	$700,000					$840,000
8	SR 303 from exist. sidewalk to Hudson Crossing Pkwy. 2023 D, 2024 C	$111,740	$646,380					$758,120
9	Vet. Trail Ph 1 - Hines Hill & Prospect From Hunting Hollow to Co. Metro Park. 2023 D, 2025 C		$315,700	$1,635,900				$1,951,600
10	SR 303 Sidewalk from Nicholson Dr. to West Case Dr.		$725,000					$725,000
11	Stow Road from 303 to Ravenna Street. 2024 D, 2025 C		$200,000	$1,000,000				$1,200,000
12	Ravenna Street from South Hayden Pkwy. to Stow Rd. 2024 D, 2025 C		$160,000	$820,000				$980,000
13	Stow Road Sidewalk from Chamberline Blvd, under I-480, to Pine Trails (Construction)			$390,000				$390,000
	Total 2020 Connectivity Master Plan	**$4,032,240**	**$3,948,080**	**$3,845,900**	**$0**	**$0**	**$0**	**$11,826,220**
	Other Connectivity							
1	Franklin Street from Aurora to School, Construction (1)	$80,000						$80,000
2	Lake Forest Drive from Boston Mills to Essex Rd (2025 D, 2026 C)			$34,500	$250,000			$284,500
3	Boston Mills Road from Stratford to Lake Forest Dr 2026 D, 2027 C				$132,000	$1,000,000		$1,132,000
	Total Other Connectivity	**$80,000**	**$0**	**$34,500**	**$382,000**	**$1,000,000**	**$0**	**$1,496,500**
	Total Connectivity Program	**$4,112,240**	**$3,948,080**	**$3,880,400**	**$382,000**	**$1,000,000**	**$0**	**$13,322,720**

CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

Note: D = Design and C = Construction on the Connectivity Program below.

		2023	2024	2025	2026	2027	Unfunded	Total
	Street Improvement Projects - Pay as you go							
1	Ravenna Road Resurfacing with Summit Co Engineer	$82,500						$82,500
2	Owen Brown St. (Rt. 91 to Morse Rd.) Partial Reconstruction (Curb & Storm Imp - See 504)	$500,000						$500,000
3	Citywide Guardrail Replacement Program	$60,000						$60,000
4	S. Main Street Sidewalk Project at the ODOT Bridge	$175,000						$175,000
5	Terex Road Resurfacing (ODOT Project Funding $506,000, Londonairy to Barlow - Construction)	$200,000						$200,000
6	Terex Rd at Hudson Industrial Pkwy and Barlow Rd Intersection Imp.	$150,000					$1,400,000	$1,550,000
7	W. Streetsboro Rd (SR 303) Boston Mills to Atterbury - Safety Improvements (ODOT Project Funding $277,800 D, C)	$75,000	$70,000					$145,000
8	Edgview Drive at SR 91 Retaining Wall	$66,500						$66,500
9	Stow Road at High School Flashing School Sign Relocation	$15,000						$15,000
9	Terex/SR 91 Intersection Improvement (ODOT Project Funding $400,142, D 2024, C 2025)			$50,000				$50,000
10	Downtown Pedestrian Safety Improvements - Phase 1 (City) (2)	$200,000						$200,000
11	Rectangular Rapid Flashing Beacons Crosswalk Lights (Schools)	$250,000						$250,000
12	Adaptive Signals for Downtown - 16 Total (Design)	$50,000						$50,000
13	Adaptive Signals for Downtown - 16 Total, ODOT Funding $2,316,939 (Const and Const Mgmt.)		$580,000					$580,000
14	Dillman Drive Bridge Replacement (D 2024, C 2026) (3)		$100,000		$200,000			$300,000
15	E. Barlow Road Resurfacing (ODOT Project Funding $439,744, RxR Tracks to Stow Rd Construction)		$50,000					$50,000
16	Valley View Road Resurfacing (ODOT Project Funding $930,167, NCL to SR 91 Construction)		$150,000					$150,000
17	Veterans Rails to Trails (ODOT Project Funding $700,000, D&C Barlow to Seasons Road)		$200,000		$1,060,000			$1,260,000
18	Opticom Traffic Signal Upgrades		$105,000					$105,000
19	Downtown Pedestrian Safety Improvements - Phase 2 (Potential for ODOT Funding)						$80,000	$80,000
20	Barlow Road/Young Road Intersection (Design)						$60,000	$60,000
21	Heinen's Parking Exit Relocation						$100,000	$100,000
22	Barlow Road/Young Road Intersection (Construction)						$850,000	$850,000
23	Hines Hill Road RxR Grade Separation Project (Design)						$2,000,000	$2,000,000
24	Hines Hill Road RxR Grade Separation Project (Construction)						$10,000,000	$10,000,000
	Total Street Improvement Projects - Pay as you go	**$1,824,000**	**$1,255,000**	**$50,000**	**$1,260,000**	**$0**	**$14,490,000**	**$18,879,000**
	TOTAL STREET & SIDEWALK PROJECTS	**$8,466,240**	**$7,783,080**	**$6,560,400**	**$4,317,000**	**$3,730,000**	**$14,490,000**	**$45,346,720**

CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

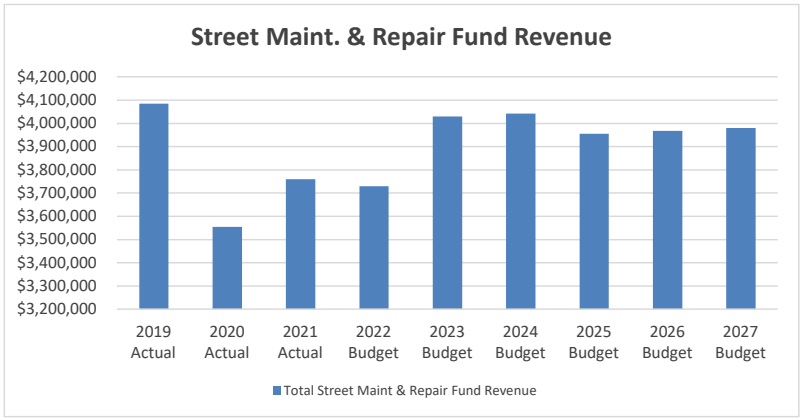
Note: D = Design and C = Construction on the Connectivity Program below.

		2023	2024	2025	2026	2027	Unfunded	Total
	Other Sources of Funding							
1	State Highway Improvement Fund (202)	$65,000	$65,000	$65,000	$65,000	$65,000		$325,000
2	Permissive Auto Capital (401)	$245,000	$245,000	$245,000	$245,000	$245,000		$1,225,000
	Total Other Sources of Funding	**$310,000**	**$310,000**	**$310,000**	**$310,000**	**$310,000**	**$0**	**$1,550,000**
	TOTAL STREET & SIDEWALK FUND CHARGE	**$8,156,240**	**$7,473,080**	**$6,250,400**	**$4,007,000**	**$3,420,000**	**$14,490,000**	**$43,796,720**

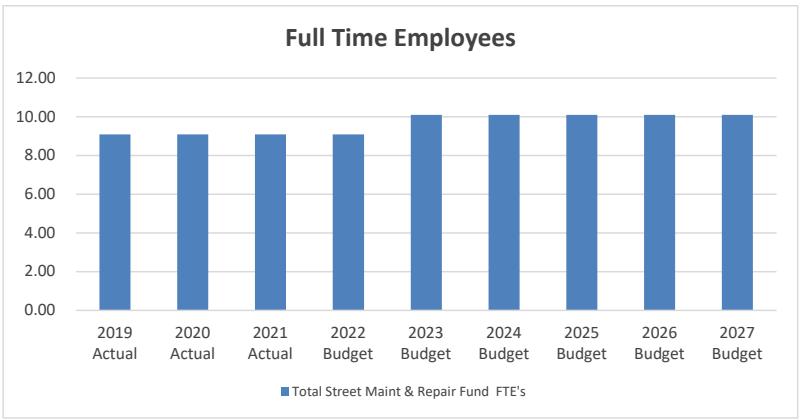
(1) Design In-House with $14,000 of construction cost being paid by Schools.
(2) First Phase of Ped Improvements would focus on school area sidewalk/crossing improvements on Aurora St and also improvements that could be designed in-house an incorporated into other on-going improvements such as the Annual Concrete Program.
(3) Staff applying for ODOT funding in late 2022 and results of application to be identified in 2023

Note: The City issued $5,000,000 in 10 year bonds in 2013 to accelerate the replacement of poorly constructed neighborhood roads. The repayment of these bonds ends in 2023 and the annual payment is $563,809.

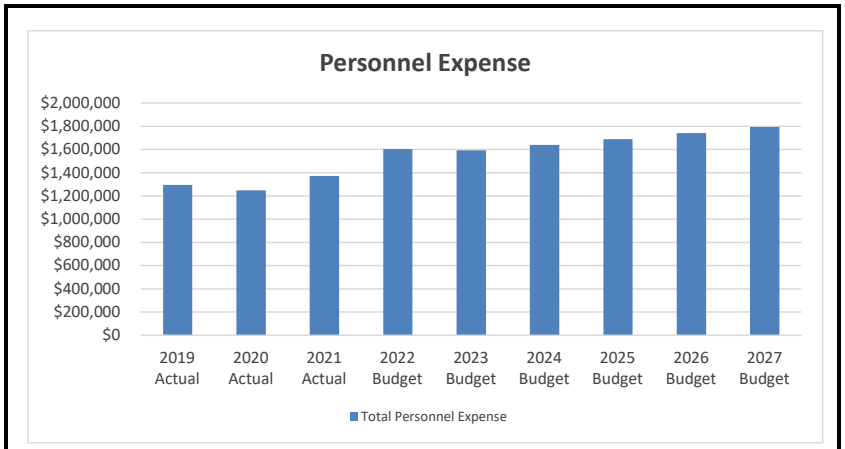
CITY OF HUDSON
FIVE YEAR PLAN
STREET MAINT. & REPAIR FUND TRENDS



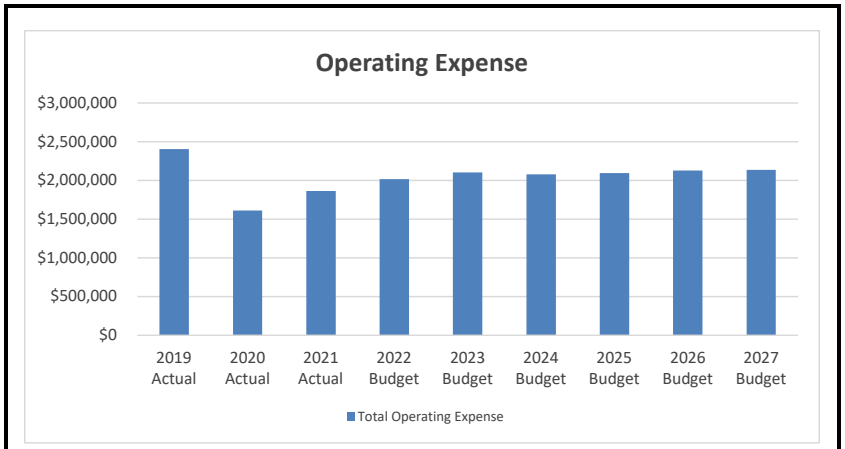
The main source of Street Maint. & Repair Fund revenue is a transfer from the General Fund which makes up about 70% of the total revenue. The other major sources of revenue are gas tax and license fees.



Street Maint. & Repair Fund full time employees increased to 10.1 in 2023. This total is not anticipated to change through 2027.

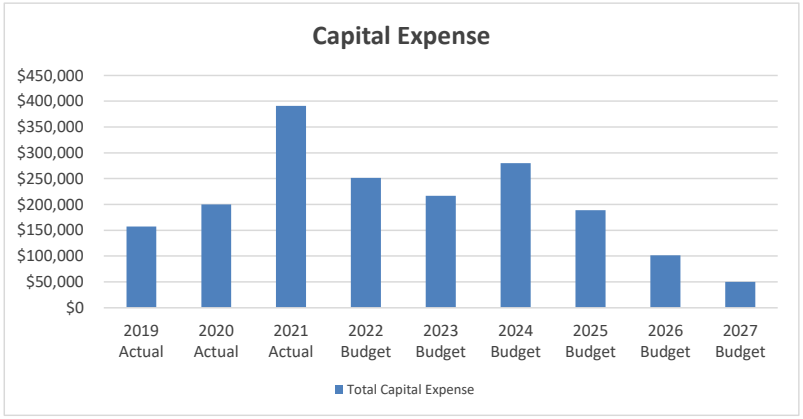


Street Maint & Repair Fund personnel costs rise an average of 5.59% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

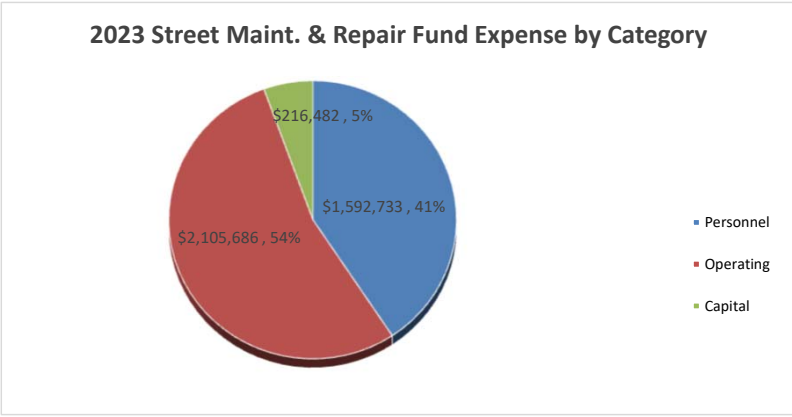


Street Maint & Repair Fund operating costs rise an average of 3.37% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

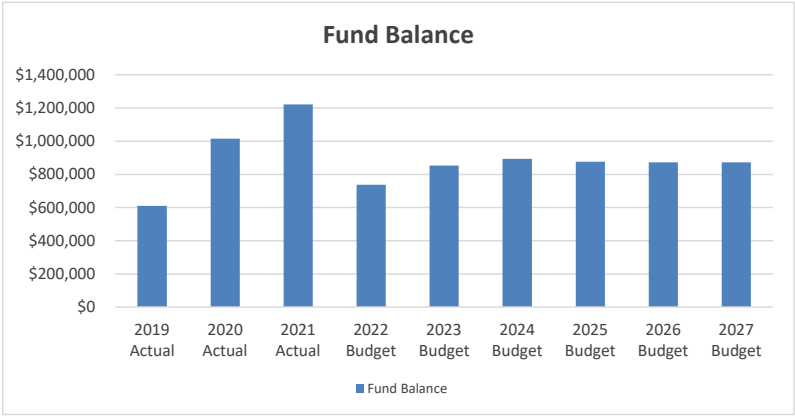
CITY OF HUDSON
FIVE YEAR PLAN
STREET MAINT. & REPAIR FUND TRENDS



Street Maint & Repair Fund capital expenses are composed mostly of street repair and leaf equipment.



The Street Maint. & Repair Fund accounts for both street maintenance, including snow removal and leaf pickup.



City Council has set a goal to maintain a only a small fund balance in the Street Maint. & Repair Fund since the fund is supported by the General Fund.

CITY OF HUDSON, OHIO
FIVE YEAR PLAN

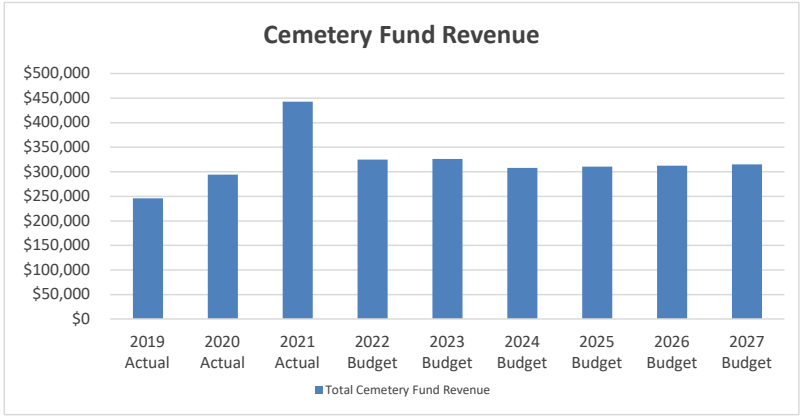
STREET MAINTENANCE AND REPAIR FUND (201)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	1,196,726	$1,221,606	$1,327,599	$737,306	$852,405	$894,403	$876,629	$871,637
Revenues:								
Gasoline Tax	$1,152,350	$1,100,000	$1,104,009	$1,100,000	$1,111,000	$1,122,110	$1,133,331	$1,144,664
License Fees	$138,308	$130,000	$129,647	$130,000	$131,300	$132,613	$133,939	$135,279
Miscellaneous	$69,410	$0	$17,370	$0	$0	$0	$0	$0
Subtotal	**$1,360,068**	**$1,230,000**	**$1,251,027**	**$1,230,000**	**$1,242,300**	**$1,254,723**	**$1,267,270**	**$1,279,943**
Transfers In - General Fund	$2,400,000	$2,500,000	$2,500,000	$2,800,000	$2,800,000	$2,700,000	$2,700,000	$2,700,000
Total Available	**$4,956,794**	**$4,951,606**	**$5,078,626**	**$4,767,306**	**$4,894,705**	**$4,849,126**	**$4,843,900**	**$4,851,580**
Disbursements:								
Street Maint. & Repair								
Personnel	$1,163,776	$1,381,879	$1,381,879	$1,363,705	$1,404,616	$1,446,755	$1,490,157	$1,534,862
Professional Development	$1,418	$2,150	$2,565	$2,150	$2,172	$2,193	$2,215	$2,237
Contractual Services	$1,238,923	$1,405,377	$1,464,049	$1,422,006	$1,389,273	$1,396,502	$1,425,926	$1,424,238
Materials & Supplies	$595,935	$554,000	$939,709	$651,530	$658,045	$664,626	$671,272	$677,985
Refunds	$0	$0	$0	$0	$0	$0	$0	$0
Capital Purchases	$273,673	$157,375	$179,419	$122,375	$219,375	$167,325	$80,000	$50,000
Carryover Encumbrances	$104,556	$0	$0	$0	$0	$0	$0	$0
Total Street Maint. & Repair	**$3,378,280**	**$3,500,781**	**$3,967,620**	**$3,561,766**	**$3,673,481**	**$3,677,400**	**$3,669,571**	**$3,689,322**
Leaf Collection								
Personnel	$208,350	$223,155	$223,155	$229,028	$235,899	$242,976	$250,265	$257,773
Professional Development	$0	$0	$0	$0	$0	$0	$0	$0
Contractual Services	$100	$25,000	$25,400	$0	$0	$0	$0	$0
Materials & Supplies	$29,722	$30,000	$30,439	$30,000	$30,300	$30,603	$30,909	$31,218
Refunds	$0	$0	$0	$0	$0	$0	$0	$0
Capital Purchases	$117,299	$94,107	$94,706	$94,107	$60,622	$21,518	$21,518	$0
Carryover Encumbrances	$1,437	$0	$0	$0	$0	$0	$0	$0
Total Leaf Collection	**$356,909**	**$372,262**	**$373,699**	**$353,135**	**$326,821**	**$295,097**	**$302,692**	**$288,991**
Total Disbursements	**$3,735,188**	**$3,873,043**	**$4,341,320**	**$3,914,901**	**$4,000,302**	**$3,972,497**	**$3,972,263**	**$3,978,313**
Run Rate (Revenue Less Expenditures)	$24,880	($143,043)	($590,293)	$115,099	$41,998	($17,774)	($4,993)	$1,630
ENDING BALANCE, DECEMBER 31	$1,221,606	$1,078,563	$737,306	$852,405	$894,403	$876,629	$871,637	$873,267
Ratio Ending Balance to Disbursements	32.71%	27.85%	16.98%	21.77%	22.36%	22.07%	21.94%	21.95%
Ratio Ending Balance to Revenues	32.49%	28.92%	19.66%	21.15%	22.13%	22.17%	21.97%	21.94%

CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

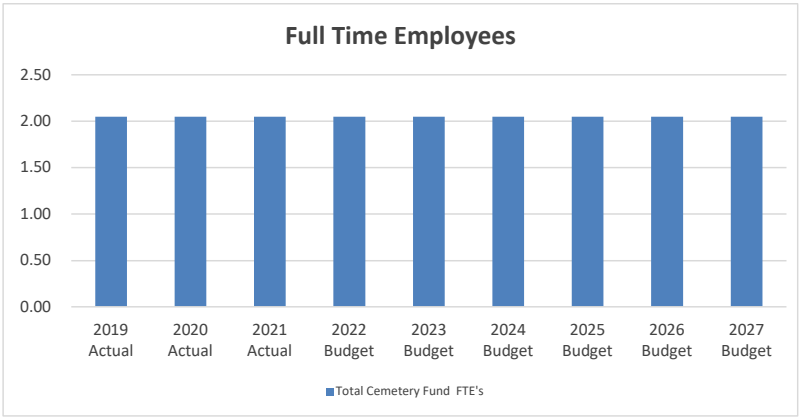
		2023	2024	2025	2026	2027	Unfunded	Total
	Street Maintenance & Repair							
1	Lease Backhoe	$26,050	$26,050					$52,100
2	Lease Case Wheel Loader	$41,325	$41,325	$41,325				$123,975
3	Replace Attenuator	$32,000						$32,000
4	Replace Concrete Saw	$23,000						$23,000
5	Lease Boom Mower		$33,000	$33,000	$33,000	$33,000		$132,000
6	Replace Tow Motor		$43,000					$43,000
7	Replace Sewer Jet Trailer		$60,000					$60,000
8	Replace 2001 Trailer		$16,000					$16,000
9	Replace DuraPatch Trailer			$93,000				$93,000
10	Replace 2002 Trailer				$16,000			$16,000
11	Replace Small Leaf Vac				$31,000			$31,000
12	Replace 2003 Trailer					$17,000		$17,000
13	Replace Railings on 303 Under Bridges (1)						$150,000	$150,000
	Total Street Maintenance & Repair	**$122,375**	**$219,375**	**$167,325**	**$80,000**	**$50,000**	**$150,000**	**$789,075**
	Leaf Collection							
1	7 Old Dominion Brush Leaf Vacuum Trailers (Ongoing Lease)	$94,107	$60,622	$21,518	$21,518			$197,765
	Total Leaf Collection	**$94,107**	**$60,622**	**$21,518**	**$21,518**	**$0**	**$0**	**$197,765**
	TOTAL STREET MAINTENANCE & REPAIR FUND	**$216,482**	**$279,997**	**$188,843**	**$101,518**	**$50,000**	**$150,000**	**$986,840**

(1) The City will apply for Safety Grant Funds to cover the cost of this project.

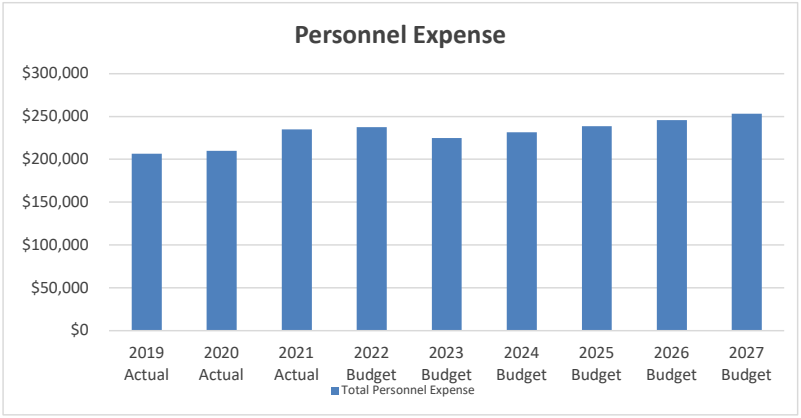
CITY OF HUDSON
FIVE YEAR PLAN
CEMETERY FUND TRENDS



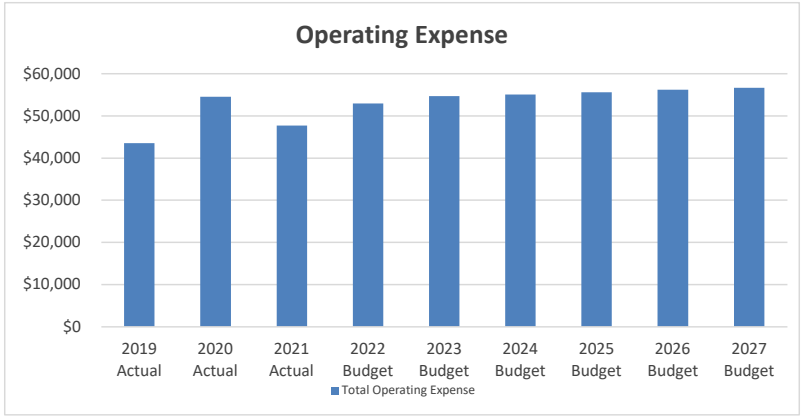
The main source of Cemetery Fund revenue is Property Taxes which makes up about 60% of the total revenue. The other major sources of revenue are charges for services.



Cemetery Fund full time employees have remained at 2.05 since 2019. This total is not anticipated to change through 2027.

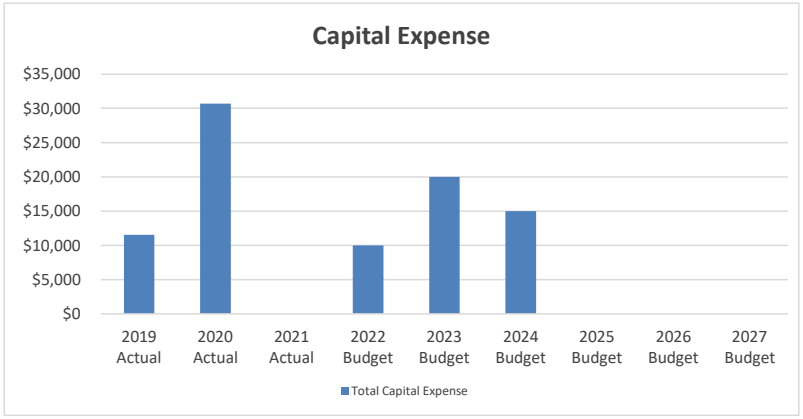


Cemetery Fund personnel costs rise an average of 2.41% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

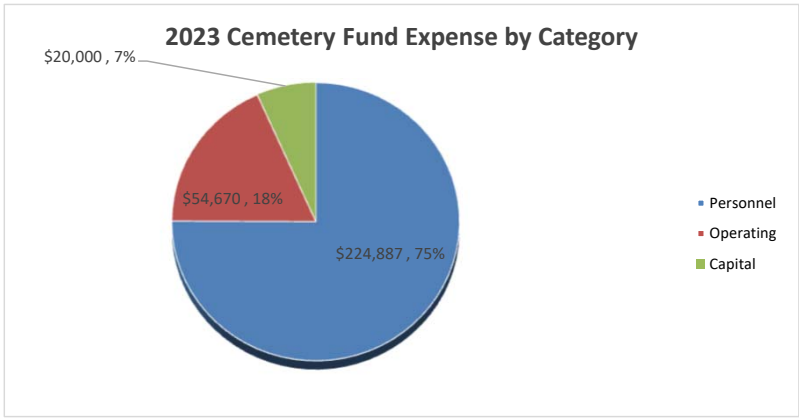


Cemetery Fund operating costs rise an average of 0.77% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

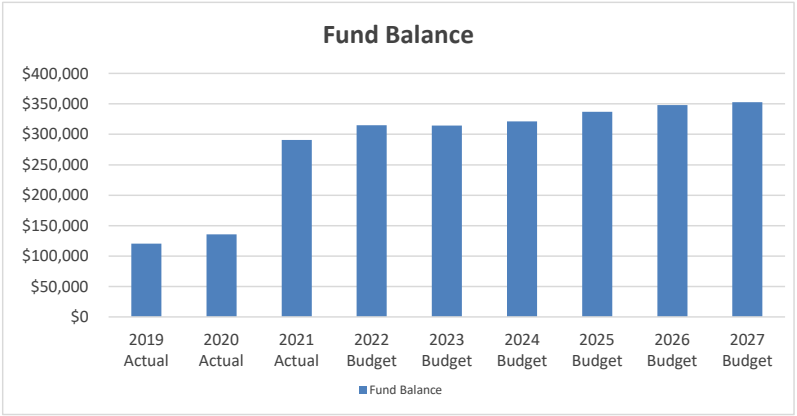
CITY OF HUDSON
FIVE YEAR PLAN
CEMETERY FUND TRENDS



Cemetery Fund capital expenses are composed mostly of street paving and land improvements.



The Cemetery Fund accounts for both burials and maintenance of City owned cemeteries.



The Cemetery Fund Balance grew significantly in 2021 thanks to a large revenue increase.

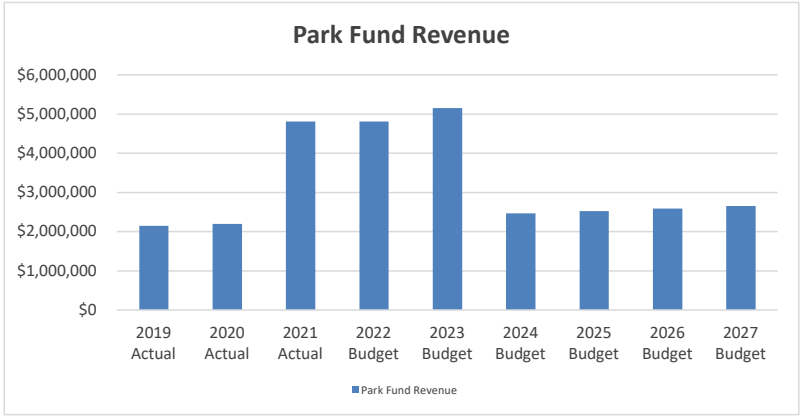
CITY OF HUDSON, OHIO
FIVE YEAR PLAN

CEMETERIES FUND (203)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	142,294	$290,690	$301,984	$288,244	$314,645	$321,073	$337,209	$347,800
Revenues:								
Real Estate Property Tax	$193,554	$197,458	$197,458	$197,458	$197,458	$197,458	$197,458	$197,458
Charges for Services	$208,661	$106,000	$126,273	$107,000	$109,140	$111,323	$113,549	$115,820
Miscellaneous	$20,258	$1,500	$9,270	$1,500	$1,500	$1,500	$1,500	$1,500
Transfer from General Fund	$20,000	$20,000	$20,000	$20,000	$0	$0	$0	$0
Total Revenue	**$442,473**	**$324,958**	**$353,000**	**$325,958**	**$308,098**	**$310,281**	**$312,507**	**$314,778**
Total Available	**$584,767**	**$615,648**	**$654,985**	**$614,202**	**$622,743**	**$631,354**	**$649,717**	**$662,578**
Disbursements:								
Cemetery								
Personnel	$235,079	$237,685	$237,685	$224,887	$231,634	$238,583	$245,740	$253,112
Professional Development	$217	$400	$428	$400	$404	$408	$412	$416
Contractual Services	$39,094	$37,656	$51,159	$43,120	$43,371	$43,779	$44,276	$44,658
Materials & Supplies	$7,248	$12,700	$12,988	$8,950	$9,040	$9,130	$9,221	$9,313
Refunds	$1,145	$2,200	$4,480	$2,200	$2,222	$2,244	$2,267	$2,289
Capital Purchases	$0	$10,000	$60,000	$20,000	$15,000	$0	$0	$0
Advance to General Fund	$0	$0	$0	$0	$0	$0	$0	$0
Carryover Encumbrances	$11,294	$0	$0	$0	$0	$0	$0	$0
Total Cemetery	**$294,077**	**$300,641**	**$366,740**	**$299,557**	**$301,670**	**$294,144**	**$301,916**	**$309,789**
Total Disbursements	**$294,077**	**$300,641**	**$366,740**	**$299,557**	**$301,670**	**$294,144**	**$301,916**	**$309,789**
Run Rate (Revenue Less Expenditures)	$148,396	$24,317	($13,740)	$26,401	$6,428	$16,137	$10,591	$4,989
ENDING BALANCE, DECEMBER 31	$290,690	$315,007	$288,244	$314,645	$321,073	$337,209	$347,800	$352,789
Ratio Ending Balance to Disbursements	98.85%	104.78%	78.60%	105.04%	106.43%	114.64%	115.20%	113.88%
Ratio Ending Balance to Revenues	65.70%	96.94%	81.66%	96.53%	104.21%	108.68%	111.29%	112.08%

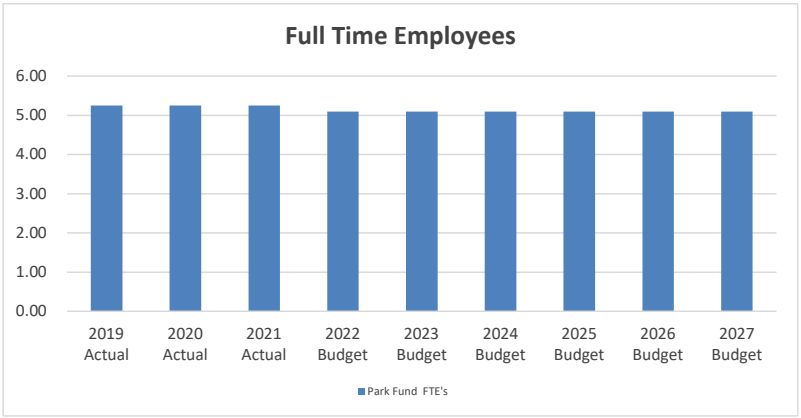
CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

		2023	2024	2025	2026	2027	Unfunded	Total
	Cemetery							
1	Markille/St Mary's Drive Way Paving	$20,000						$20,000
2	O'Brien Cemetery Stone Work		$15,000					$15,000
	Total Cemetery	**$20,000**	**$15,000**	**$0**	**$0**	**$0**	**$0**	**$35,000**
	TOTAL CEMETERY FUND	**$20,000**	**$15,000**	**$0**	**$0**	**$0**	**$0**	**$35,000**

CITY OF HUDSON
FIVE YEAR PLAN
PARK FUND TRENDS

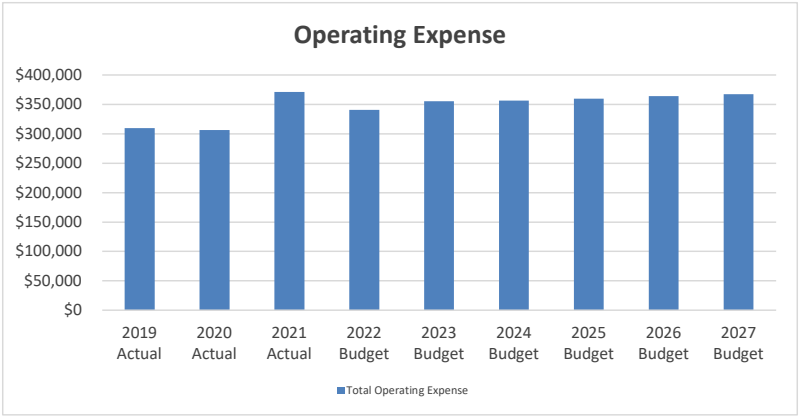


The main source of Park Fund revenue is income tax which makes up about 95% of the total revenue. 2021-2023 contains anticipated debt proceeds which increase the revenue significantly during those years.



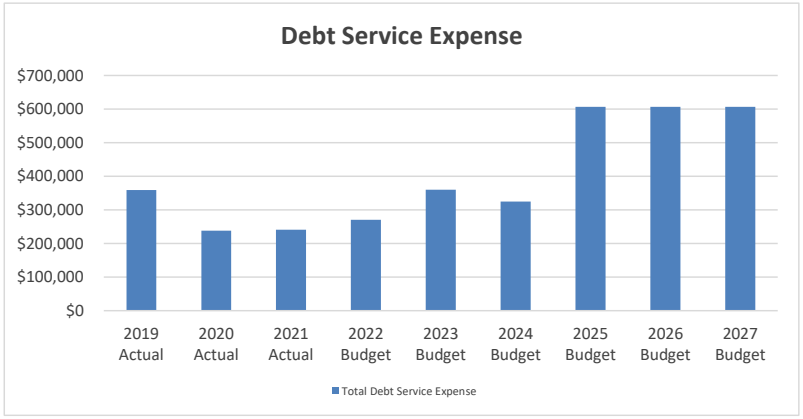
Park Fund full time employees are at 5.10 in 2022. This total is not anticipated to change through 2027.

Park Fund personnel costs rise an average of 5.22% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

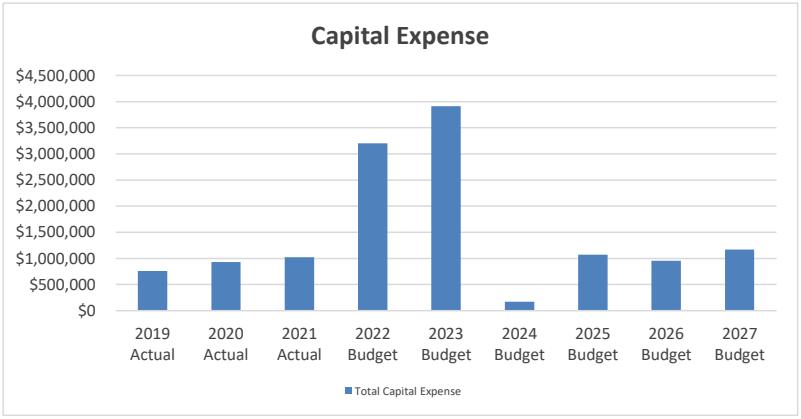


Park Fund operating costs rise an average of 4.41% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

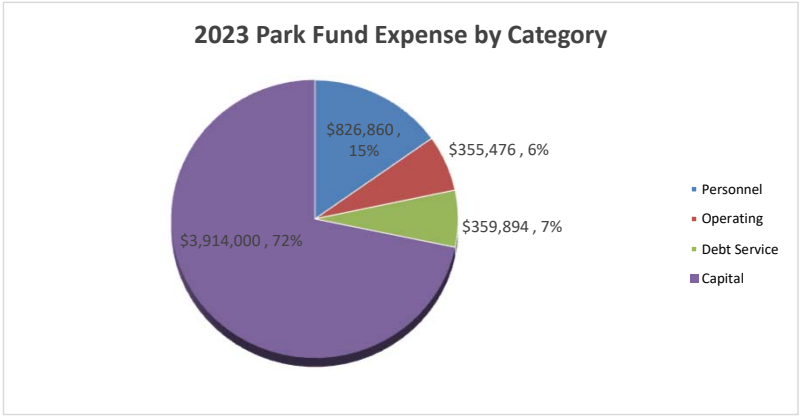
CITY OF HUDSON
FIVE YEAR PLAN
PARK FUND TRENDS



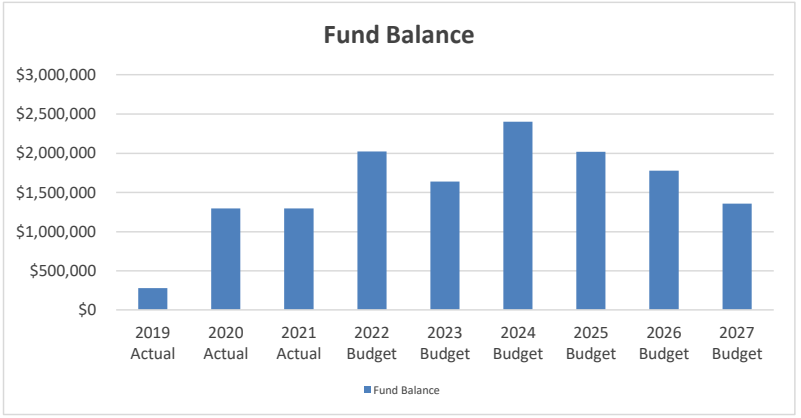
Park Fund debt service expenses are related to both the Parks and Golf Course. The increase in debt service throughout the budget is due to the anticipated issuance of $6.7 million in bonds for connectivity and pickleball.



Park Fund capital expenses are composed mostly of trails and sidewalks..



The Park Fund accounts for both the operation and upkeep and capital improvements of the parks as well as capital items related to the golf course.



Park Fund balance is at its lowest in 2019 and rebounds throught the 5 year plan.

CITY OF HUDSON, OHIO
FIVE YEAR PLAN

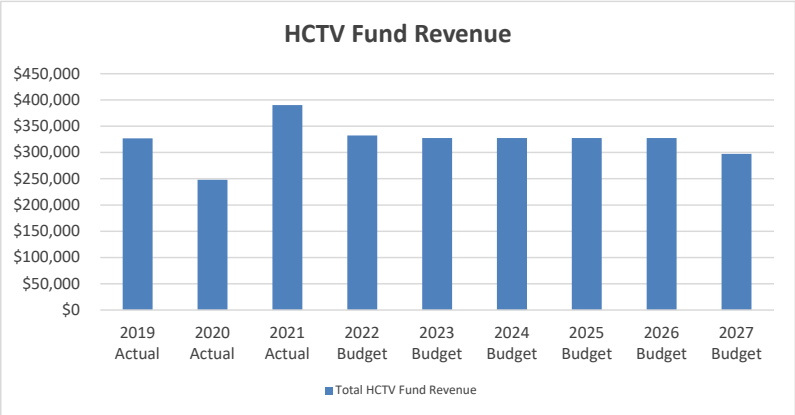
PARKS FUND (205)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	1,605,333	$1,815,185	$2,358,908	$1,936,525	$1,639,058	$2,403,342	$2,017,176	$1,777,981
Revenues:								
Income Taxes	$2,248,414	$2,277,871	$2,315,866	$2,373,763	$2,433,107	$2,493,935	$2,556,283	$2,620,190
Grant Proceeds	$0	$0	$0	$0	$0	$0	$0	$0
Debt Proceeds	$855,687	$2,500,000	$2,960,000	$2,750,000	$0	$0	$0	$0
Park User Fees/Misc.	$32,909	$15,000	$20,066	$15,000	$15,300	$15,606	$15,918	$16,236
Interest Income	$16,428	$15,000	$26,090	$15,000	$13,500	$13,500	$13,500	$13,500
Royalties (Gas Wells)	$3,765	$5,000	$7,466	$5,000	$5,000	$5,000	$5,000	$5,000
Total Revenue	**$3,157,202**	**$4,812,871**	**$5,329,488**	**$5,158,763**	**$2,466,907**	**$2,528,041**	**$2,590,701**	**$2,654,927**
Total Available	**$4,762,534**	**$6,628,056**	**$7,688,396**	**$7,095,288**	**$4,105,965**	**$4,931,383**	**$4,607,877**	**$4,432,908**
Disbursements:								
Parks								
Personnel	$772,096	$792,342	$792,342	$826,860	$851,666	$877,216	$903,532	$930,638
Professional Development	$1,200	$3,420	$3,430	$3,420	$3,454	$3,489	$3,524	$3,559
Contractual Services	$267,502	$231,670	$252,850	$246,456	$246,701	$248,853	$252,073	$253,840
Materials & Supplies	$94,182	$102,000	$112,259	$102,000	$103,020	$104,050	$105,091	$106,142
Refunds	$8,297	$3,600	$3,815	$3,600	$3,636	$3,672	$3,709	$3,746
Capital Purchases	$1,019,254	$3,201,000	$4,316,853	$3,914,000	$170,000	$1,070,000	$955,000	$1,170,000
Debt Service	$241,095	$270,323	$270,323	$241,894	$124,145	$124,230	$124,272	$124,272
New Debt Service	$0	$0	$0	$118,000	$200,000	$482,696	$482,696	$482,696
Carryover Encumbrances	$1,063,965	$0	$0	$0	$0	$0	$0	$0
Total Parks	**$3,467,591**	**$4,604,355**	**$5,751,871**	**$5,456,230**	**$1,702,622**	**$2,914,207**	**$2,829,896**	**$3,074,893**
Total Disbursements	**$3,467,591**	**$4,604,355**	**$5,751,871**	**$5,456,230**	**$1,702,622**	**$2,914,207**	**$2,829,896**	**$3,074,893**
Run Rate (Revenue Less Expenditures)	($310,390)	$208,516	($422,383)	($297,467)	$764,285	($386,166)	($239,195)	($419,966)
ENDING BALANCE, DECEMBER 31	$1,294,943	$2,023,701	$1,936,525	$1,639,058	$2,403,342	$2,017,176	$1,777,981	$1,358,015
Ratio Ending Balance to Disbursements	37.34%	43.95%	33.67%	30.04%	141.16%	69.22%	62.83%	44.16%
Ratio Ending Balance to Revenues	41.02%	42.05%	36.34%	31.77%	97.42%	79.79%	68.63%	51.15%

CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

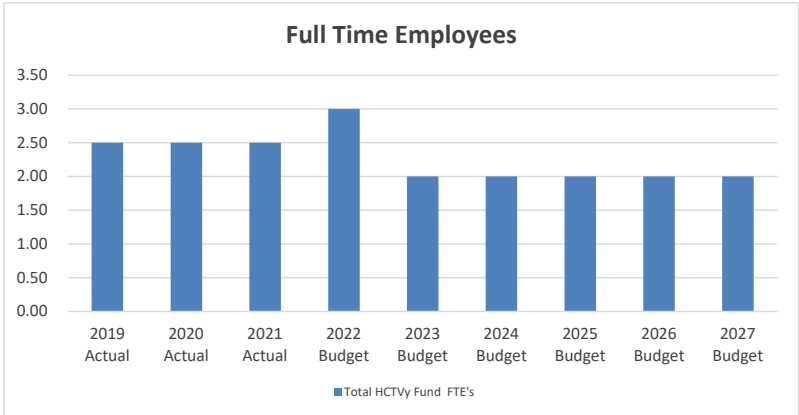
		2023	2024	2025	2026	2027	Unfunded	Total
	Parks							
1	Playground Updates	$30,000	$30,000	$30,000	$30,000	$30,000		$150,000
2	Park by Park Improvement Plan (2)	$100,000	$100,000	$100,000	$100,000	$100,000		$500,000
3	Truck Replacement	$40,000	$40,000	$40,000		$40,000		$160,000
4	Dump Truck Replacment	$80,000						$80,000
5	Spreader Replacement	$12,000						$12,000
6	Americans with Disabilities Act Kayak Dock at Hudson Springs Park	$20,000						$20,000
7	10' Trail Along Boston Mills Road (From Executive Pkwy over BWC to Lake Forest, Construction) (1)	$1,750,000						$1,750,000
8	10' Trail Along Valley View & Hunting Hollow (From SR 91 to Prospect St, Construction) (1)	$1,000,000						$1,000,000
9	10' Trail Along E. Barlow Rd (From Barlow Farm Park to Metro Park)-Placeholder	$800,000						$800,000
10	Replace 2 Zero Turn Mowers	$32,000						$32,000
11	Turnpike Pedestrian Bridge at Prospect Street (Design)	$50,000						$50,000
12	Turnpike Bridge Widening on Prospect St (Construction)			$775,000				$775,000
13	10' Trail Along Prospect St (From Hunting Hollow to Steepleview, Design)			$125,000				$125,000
14	10' Trail Along Prospect St (From Hunting Hollow to Steepleview, Construction)				$650,000			$650,000
15	10' Trail Along Hines Hill Rd & Prospect St (From Metroparks to Hunting Hollow Dr, Design)				$175,000			$175,000
16	10' Trail Along Hines Hill Rd & Prospect St (From Metroparks to Hunting Hollow Dr, Construction)					$1,000,000		$1,000,000
17	Wi-Fi in Parks						$100,000	$100,000
	Total Parks	**$3,914,000**	**$170,000**	**$1,070,000**	**$955,000**	**$1,170,000**	**$100,000**	**$7,379,000**
	TOTAL PARKS FUND	**$3,914,000**	**$170,000**	**$1,070,000**	**$955,000**	**$1,170,000**	**$100,000**	**$7,379,000**

(1) Project is projected to be financed though debt.
(2) This line item was requested by the Park Board for use on special projects such as baseball field and trail renovations.

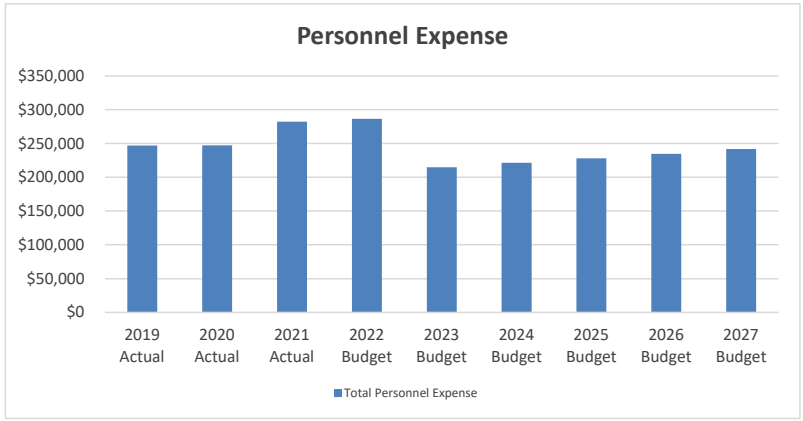
CITY OF HUDSON
FIVE YEAR PLAN
HCTV FUND TRENDS



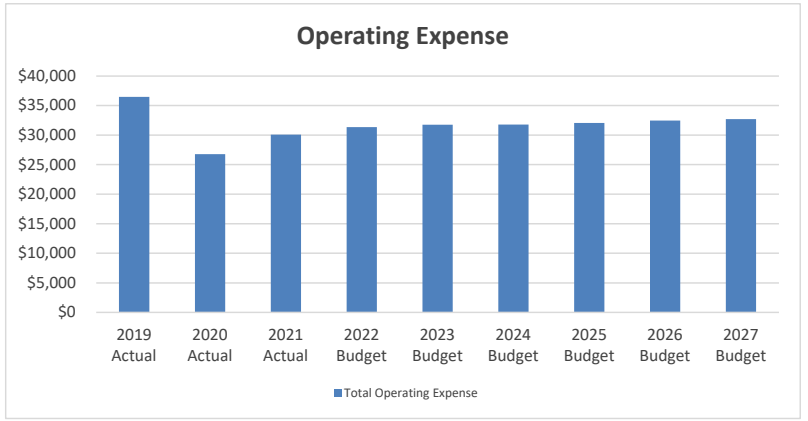
The main source of HCTV Fund revenue is franchise fees. The other major sources of revenue are donations and charges for services.



HCTV Fund full time employees increased to 3 in 2022 but then drops to 2 with a retirement in 2023. This total is not anticipated to change through 2027.

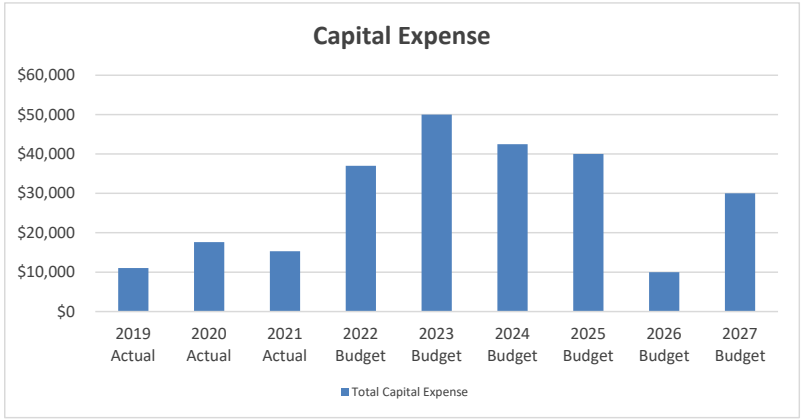


HCTV Fund personnel costs rise an average of 1.44% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

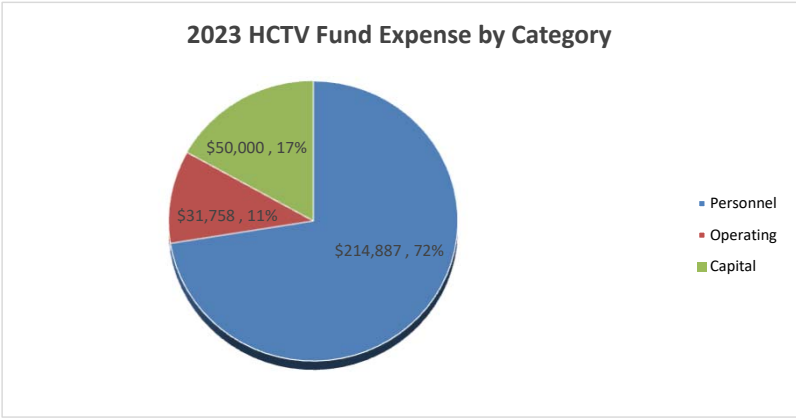


HCTV Fund operating costs decrease an average of 0.67% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

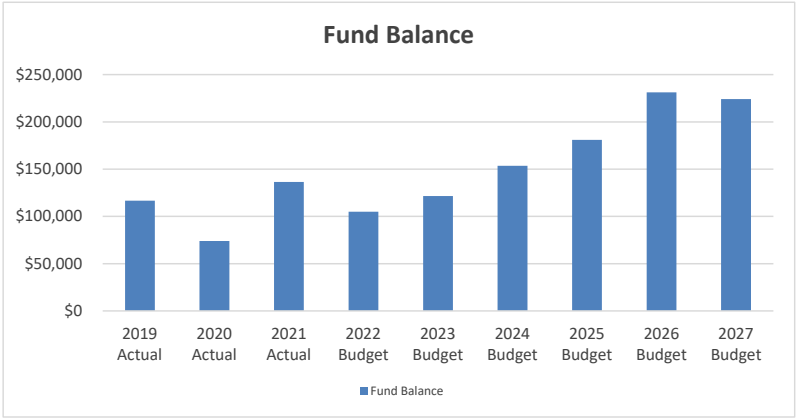
CITY OF HUDSON
FIVE YEAR PLAN
HCTV FUND TRENDS



HCTV Fund capital expenses are composed mostly of equipment purchases.



The HCTV Fund accounts for produces content for the City run cable station.



The HCTV Fund is showing a gradual increase in fund balance over the term of the Five Year Plan.

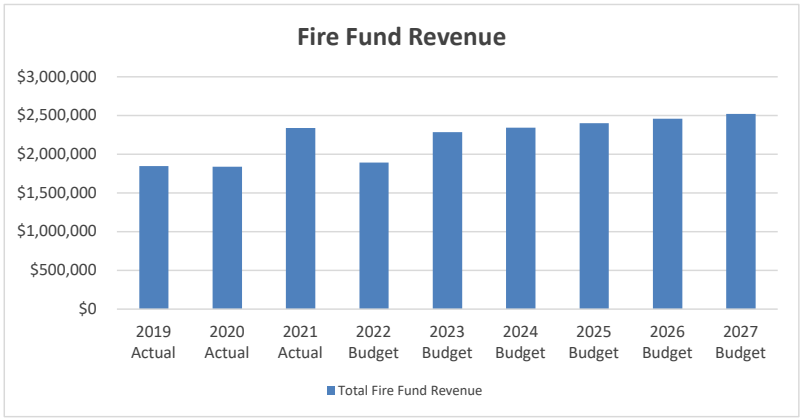
CITY OF HUDSON, OHIO
FIVE YEAR PLAN

HUDSON COMMUNITY TV FUND (206)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	73,963	$127,367	$136,458	$90,738	$121,593	$153,489	$180,970	$231,192
Revenues:								
Franchise Fees	$366,372	$300,000	$285,478	$295,000	$295,000	$295,000	$295,000	$295,000
Charges for Services	$645	$2,000	$1,159	$2,000	$2,000	$2,000	$2,000	$2,000
Grants & Donations	$23,250	$500	$11,445	$500	$500	$500	$500	$500
Transfer from General Fund	$0	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$0
Total Revenue	**$390,266**	**$332,500**	**$328,082**	**$327,500**	**$327,500**	**$327,500**	**$327,500**	**$297,500**
Total Available	**$464,229**	**$459,867**	**$464,539**	**$418,238**	**$449,093**	**$480,989**	**$508,470**	**$528,692**
Disbursements:								
Cable TV								
Personnel	$282,366	$286,625	$286,625	$214,887	$221,334	$227,974	$234,813	$241,857
Professional Development	$486	$2,350	$2,350	$3,850	$3,889	$3,927	$3,967	$4,006
Contractual Services	$15,358	$16,850	$18,198	$15,758	$15,611	$15,723	$15,981	$16,037
Materials & Supplies	$14,183	$12,000	$23,639	$12,000	$12,120	$12,241	$12,364	$12,487
Refunds	$54	$150	$346	$150	$152	$153	$155	$156
Capital Purchases	$15,325	$37,000	$42,643	$50,000	$42,500	$40,000	$10,000	$30,000
Advance to General Fund	$0	$0	$0	$0	$0	$0	$0	$0
Carryover Encumbrances	$0	$0	$0	$0	$0	$0	$0	$0
Total Cable TV	**$327,772**	**$354,975**	**$373,801**	**$296,645**	**$295,604**	**$300,019**	**$277,279**	**$304,544**
Total Disbursements	**$327,772**	**$354,975**	**$373,801**	**$296,645**	**$295,604**	**$300,019**	**$277,279**	**$304,544**
Run Rate (Revenue Less Expenditures)	$62,495	($22,475)	($45,719)	$30,855	$31,896	$27,481	$50,221	($7,044)
ENDING BALANCE, DECEMBER 31	$136,458	$104,892	$90,738	$121,593	$153,489	$180,970	$231,192	$224,147
Ratio Ending Balance to Disbursements	41.63%	29.55%	24.27%	40.99%	51.92%	60.32%	83.38%	73.60%
Ratio Ending Balance to Revenues	34.97%	31.55%	27.66%	37.13%	46.87%	55.26%	70.59%	75.34%

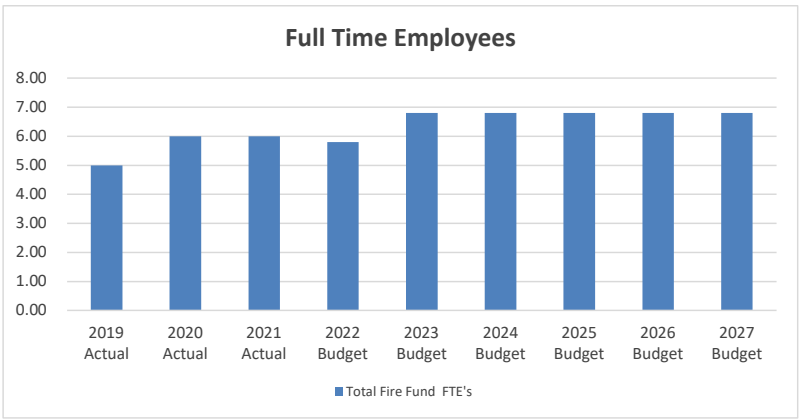
CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

		2023	2024	2025	2026	2027	Unfunded	Total
	Cable TV							
1	Robotic Studio Cameras (3)	$30,000						$30,000
2	Replace 2014 Instant Replay Machine	$20,000						$20,000
3	Studio Set		$5,000		$10,000			$15,000
4	Editing Media Server		$7,500					$7,500
5	Electronic News Gathering Cameras & Accessories		$10,000					$10,000
6	Staff Cameras & Accessories		$20,000					$20,000
7	Control Room Video Switcher			$20,000				$20,000
8	Main Video Router			$20,000				$20,000
9	Robotic Portable Cameras (9)					$30,000		$30,000
10	Town Hall Robotic Cameras & Control Room						$40,000	$40,000
	Total Cable TV	**$50,000**	**$42,500**	**$40,000**	**$10,000**	**$30,000**	**$40,000**	**$212,500**
	TOTAL CABLE TV FUND	**$50,000**	**$42,500**	**$40,000**	**$10,000**	**$30,000**	**$40,000**	**$212,500**

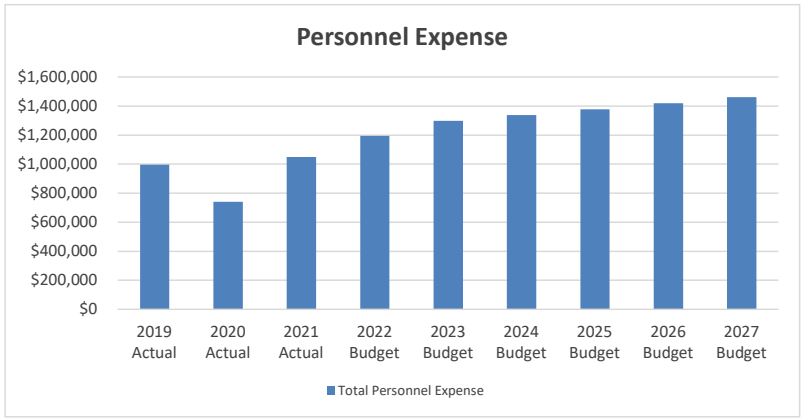
CITY OF HUDSON
FIVE YEAR PLAN
FIRE FUND TRENDS



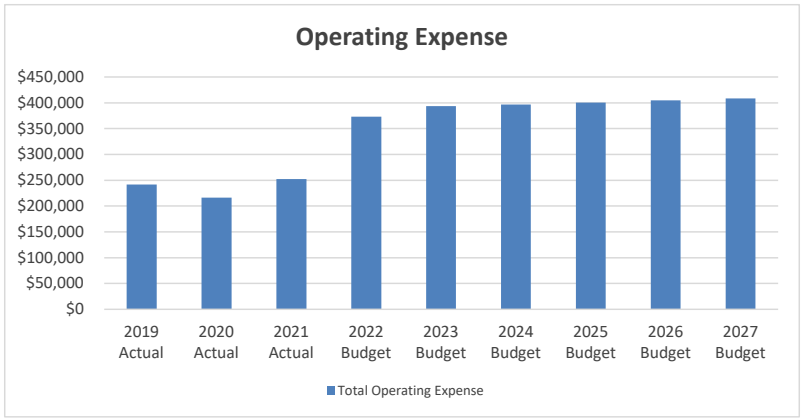
In May 2018 voters approved the combining of income taxes (24% of additional 1%) for Fire and EMS purposes. Of that 24% Fire is allocated to receive 12% in 2022 and 14% in 2023-2027.



Fire Fund full time employees increase to 6.8 in 2023 with the addition of another inspector and is not anticipated to change through 2027.

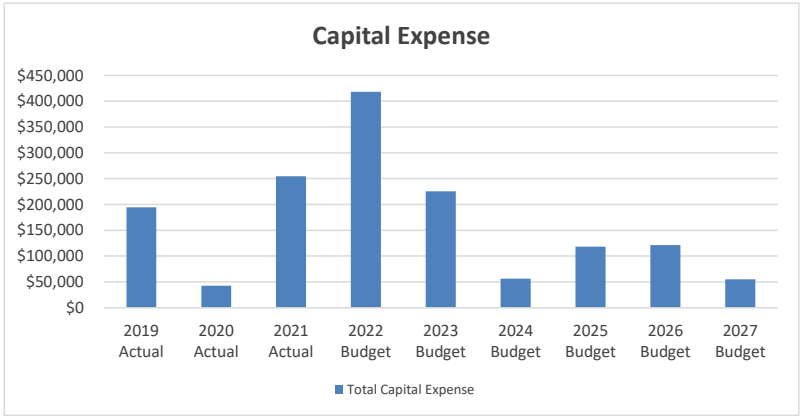


Fire Fund personnel costs rise an average of 6.57% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

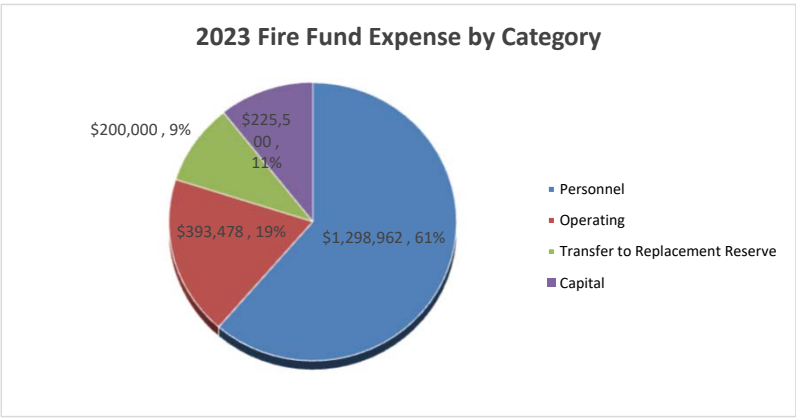


Fire Fund operating costs rise an average of 9.88% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

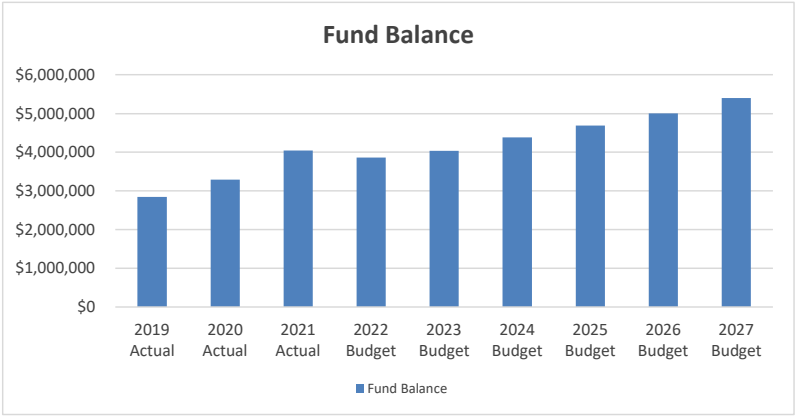
CITY OF HUDSON
FIVE YEAR PLAN
FIRE FUND TRENDS



Fire Fund capital expenses are composed mostly of emergency vehicles and equipment.



The Fire Fund accounts for operations and capital needs of the City's Fire Department which is handled on a majority volunteer basis.



The Fire Fund has an extremely healthy fund balance that is over 100% of annual expenditures.

CITY OF HUDSON, OHIO
FIVE YEAR PLAN

FIRE FUND (221)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	$3,592,993	$4,042,379	$4,177,612	$3,864,741	$4,033,556	$4,385,870	$4,689,975	$5,004,846
Revenues:								
Income Taxes (1)	$2,248,414	$1,864,137	$1,852,693	$2,256,754	$2,313,173	$2,371,002	$2,430,278	$2,491,034
Miscellaneous (2)	$93,165	$30,000	$216,913	$30,000	$30,000	$30,000	$30,000	$30,000
Total Revenue	**$2,341,578**	**$1,894,137**	**$2,069,606**	**$2,286,754**	**$2,343,173**	**$2,401,002**	**$2,460,278**	**$2,521,034**
Total Available	**$5,934,571**	**$5,936,516**	**$6,247,218**	**$6,151,496**	**$6,376,729**	**$6,786,873**	**$7,150,253**	**$7,525,880**
Disbursements:								
Fire								
Personnel	$1,050,325	$1,195,350	$1,273,500	$1,298,962	$1,337,931	$1,378,069	$1,419,411	$1,461,993
Professional Development	$14,704	$34,200	$36,755	$36,200	$36,562	$36,928	$37,297	$37,670
Contractual Services	$192,646	$257,306	$285,080	$266,178	$268,355	$270,970	$273,839	$276,413
Materials & Supplies	$40,462	$81,750	$112,007	$91,100	$92,011	$92,931	$93,860	$94,799
Capital Purchases	$254,535	$418,500	$475,135	$225,500	$56,000	$118,000	$121,000	$55,000
Replacement Reserve	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000
Carryover Encumbrances	$135,232	$0	$0	$0	$0	$0	$0	$0
Total Fire	**$1,892,192**	**$2,187,106**	**$2,382,476**	**$2,117,940**	**$1,990,859**	**$2,096,897**	**$2,145,407**	**$2,125,875**
Total Disbursements	**$1,892,192**	**$2,187,106**	**$2,382,476**	**$2,117,940**	**$1,990,859**	**$2,096,897**	**$2,145,407**	**$2,125,875**
Run Rate (Revenue Less Expenditures)	$449,386	($292,969)	($312,870)	$168,814	$352,314	$304,105	$314,870	$395,160
ENDING BALANCE, DECEMBER 31	$4,042,379	$3,749,410	$3,864,741	$4,033,556	$4,385,870	$4,689,975	$5,004,846	$5,400,006
Ratio Ending Balance to Disbursements	213.63%	171.43%	162.22%	190.45%	220.30%	223.66%	233.28%	254.01%
Ratio Ending Balance to Revenues	172.63%	197.95%	186.74%	176.39%	187.18%	195.33%	203.43%	214.20%
REPLACEMENT RESERVE (480)								
Beginning Balance	$1,361,971	$1,576,821	$1,576,821	$1,794,419	$1,996,919	$1,199,419	$1,401,919	$1,604,419
Plus: Additional Reserve Amount	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000
Interest Income/Misc.	$14,850	$2,500	$17,599	$2,500	$2,500	$2,500	$2,500	$2,500
Less: Equip/Vehicle Replacements	$0	$0	$0	$0	($1,000,000)	$0	$0	$0
Ending Balance	$1,576,821	$1,779,321	$1,794,419	$1,996,919	$1,199,419	$1,401,919	$1,604,419	$1,806,919

(1) In May 2018 voters approved the combining of income taxes (24% of additional 1%) for Fire and EMS purposes. Of that 24% Fire is allocated to receive 12% in 2022 and 14% in 2023-2027.

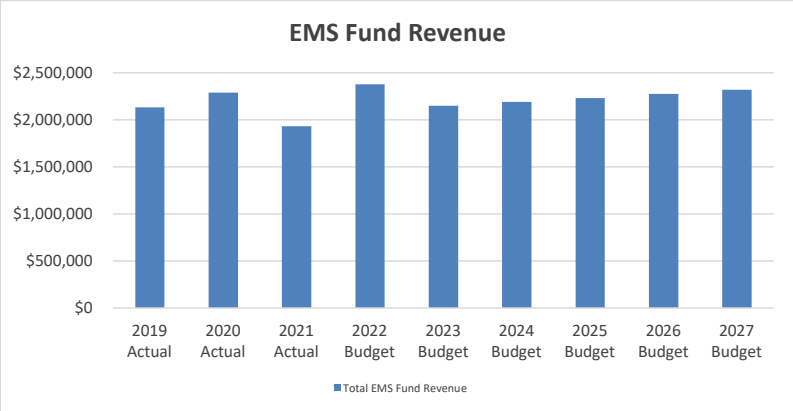
(2) The City has been awarded a FEMA Assistance to Firefighters Grant in the amount of $175,000 which will be used to purchase SCBA in 2022.

CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

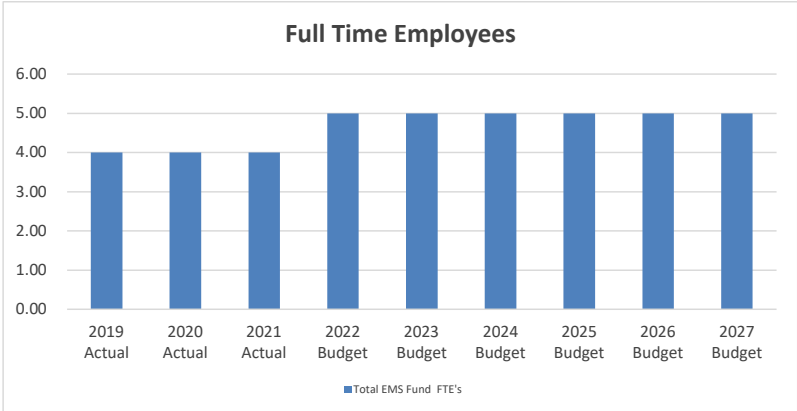
		2023	2024	2025	2026	2027	Unfunded	Total
	Fire							
1	Equipment - Various Smaller Items	$57,500	$50,000	$50,000	$50,000	$50,000		$257,500
2	Communication Equipment - Replacement of radios	$5,000	$5,000	$5,000	$5,000	$5,000		$25,000
3	Computer Equipment - Replace 2 MDT laptops	$3,000		$3,000				$6,000
4	Replace 2013 Fire Chief Vehicle - Car 5	$60,000						$60,000
5	Replace 1993 Brush Fire Vehicle - # 2017	$100,000						$100,000
6	Furniture and Furnishings - Office Chairs & Misc.		$1,000		$1,000			$2,000
7	Replace 2015 Fire Prevention Vehicle - Car 4			$60,000				$60,000
8	Replace 2017 Ford Explorer Duty Officers Car - Car 1				$65,000			$65,000
9	Safety Center addition/renovation (50% budgeted by EMS) (1)						$750,000	$750,000
	Total Fire	**$225,500**	**$56,000**	**$118,000**	**$121,000**	**$55,000**	**$750,000**	**$1,325,500**
	TOTAL FIRE FUND	**$225,500**	**$56,000**	**$118,000**	**$121,000**	**$55,000**	**$750,000**	**$1,325,500**
	Fire							
1	Replace 1999 Fire Heavy Rescue		$1,000,000					$1,000,000
	Total Fire	**$0**	**$1,000,000**	**$0**	**$0**	**$0**	**$0**	**$1,000,000**
	TOTAL REPLACEMENT RESERVE FUND	**$0**	**$1,000,000**	**$0**	**$0**	**$0**	**$0**	**$1,000,000**

(1) Project will not be needed if new Safety Center is built.

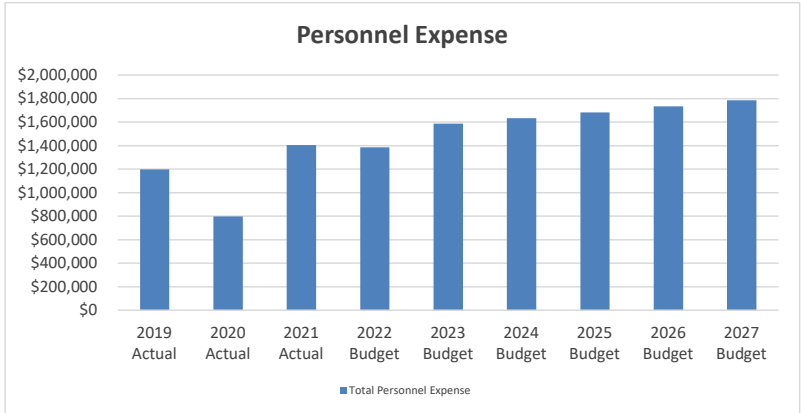
CITY OF HUDSON
FIVE YEAR PLAN
EMS FUND TRENDS



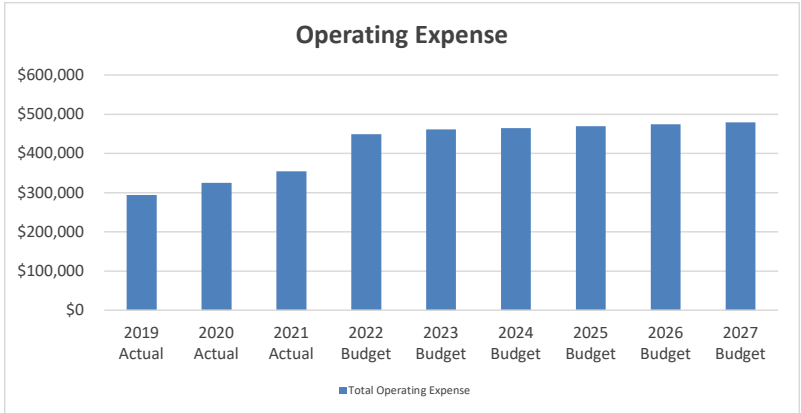
In May 2018 voters approved the combining of income taxes (24% of additional 1%) for Fire and EMS purposes. Of that 24% EMS is allocated to receive 12% in 2022 and 10% in 2023-2027.



EMS Fund full time employees will increase to 5 in 2022 with the addition of a Training Coordinator. This total is not anticipated to change through 2027.

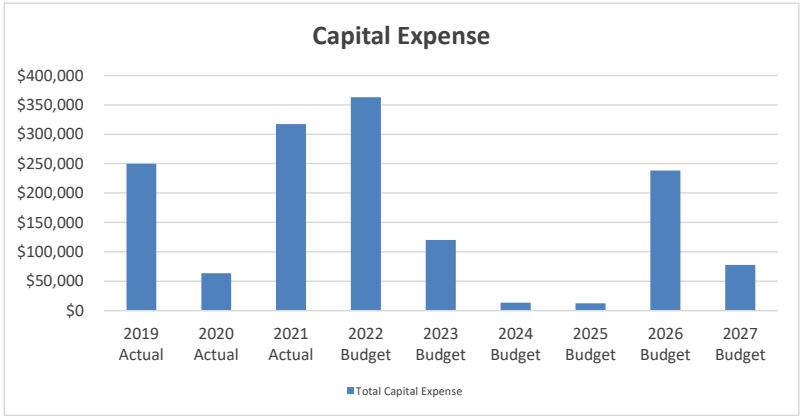


EMS Fund personnel costs rise an average of 7.40% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

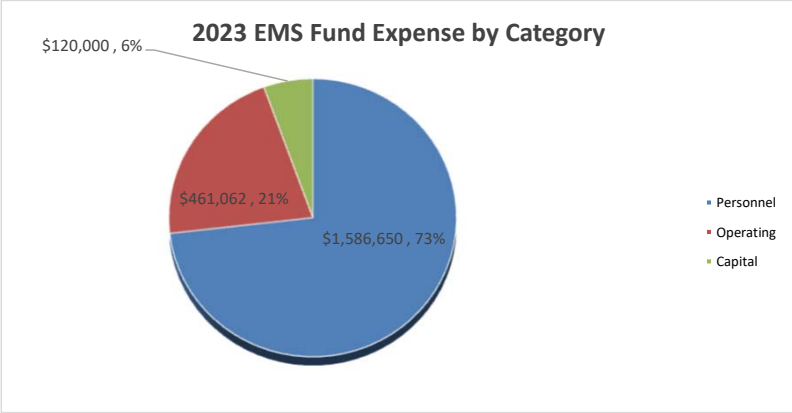


EMS Fund operating costs rise an average of 6.08% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

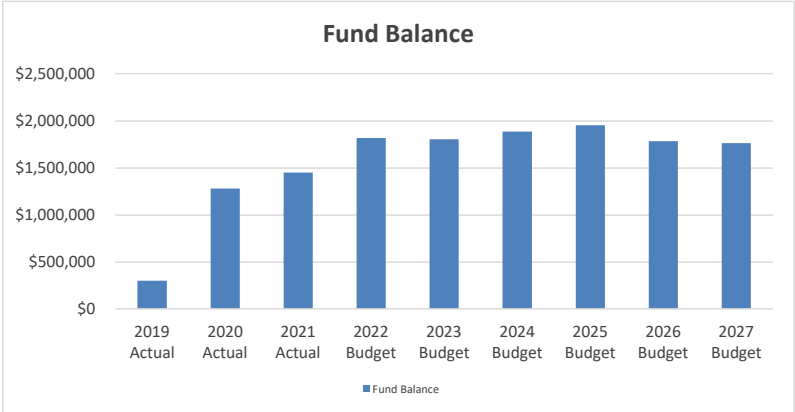
CITY OF HUDSON
FIVE YEAR PLAN
EMS FUND TRENDS



EMS Fund capital expenses are composed mostly of emergency vehicles and equipment.



The EMS Fund accounts for operations and capital needs of the City's EMS Department. EMS has a mixture of full time, part time, and volunteer positions.



The EMS Fund has been positively impacted by the change approved by voters that combined Fire and EMS into one revenue stream.

CITY OF HUDSON, OHIO
FIVE YEAR PLAN

EMS FUND (224)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	$1,678,929	$1,450,476	$1,538,848	$1,819,556	$1,804,811	$1,885,356	$1,954,631	$1,784,820
Revenues:								
Income Taxes (1)	$1,349,048	$1,864,137	$1,852,693	$1,611,967	$1,652,267	$1,693,573	$1,735,913	$1,779,310
Ambulance Billing	$514,447	$480,000	$653,637	$500,000	$500,000	$500,000	$500,000	$500,000
Charges for Training Classes	$43,167	$35,000	$37,716	$35,000	$35,000	$35,000	$35,000	$35,000
Miscellaneous	$28,470	$1,100	$25,761	$6,000	$6,000	$6,000	$6,000	$6,000
Total Revenue	**$1,935,133**	**$2,380,237**	**$2,569,808**	**$2,152,967**	**$2,193,267**	**$2,234,573**	**$2,276,913**	**$2,320,310**
Total Available	**$3,614,062**	**$3,830,713**	**$4,108,656**	**$3,972,523**	**$3,998,078**	**$4,119,930**	**$4,231,543**	**$4,105,130**
Disbursements:								
EMS								
Personnel	$1,404,035	$1,386,912	$1,386,912	$1,586,650	$1,634,250	$1,683,277	$1,733,775	$1,785,789
Professional Development	$45,843	$92,850	$106,006	$93,450	$94,385	$95,328	$96,282	$97,244
Contractual Services	$214,465	$259,024	$278,696	$258,362	$260,245	$262,748	$265,606	$268,024
Materials & Supplies	$89,661	$92,630	$108,877	$104,250	$105,293	$106,345	$107,409	$108,483
Refunds	$4,264	$5,000	$5,000	$5,000	$5,050	$5,101	$5,152	$5,203
Debt Service	$0	$0	$0	$0	$0	$0	$0	$0
Capital Purchases	$316,946	$363,100	$403,609	$120,000	$13,500	$12,500	$238,500	$77,500
Carryover Encumbrances	$88,372	$0	$0	$0	$0	$0	$0	$0
Total EMS	**$2,163,586**	**$2,199,516**	**$2,289,100**	**$2,167,712**	**$2,112,721**	**$2,165,299**	**$2,446,723**	**$2,342,243**
Total Disbursements	**$2,163,586**	**$2,199,516**	**$2,289,100**	**$2,167,712**	**$2,112,721**	**$2,165,299**	**$2,446,723**	**$2,342,243**
Run Rate (Revenue Less Expenditures)	($228,453)	$180,721	$280,708	($14,745)	$80,545	$69,274	($169,811)	($21,933)
ENDING BALANCE, DECEMBER 31	$1,450,476	$1,631,197	$1,819,556	$1,804,811	$1,885,356	$1,954,631	$1,784,820	$1,762,887
Ratio Ending Balance to Disbursements	67.04%	74.16%	79.49%	83.26%	89.24%	90.27%	72.95%	75.26%
Ratio Ending Balance to Revenues	74.95%	68.53%	70.81%	83.83%	85.96%	87.47%	78.39%	75.98%

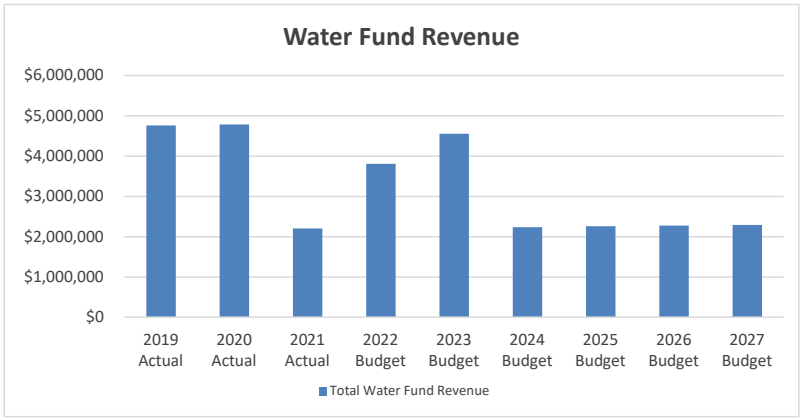
(1) In May 2018 voters approved the combining of income taxes (24% of additional 1%) for Fire and EMS purposes. Of that 24% EMS is allocated to receive 12% in 2022 and 10% in 2023-2027.

CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

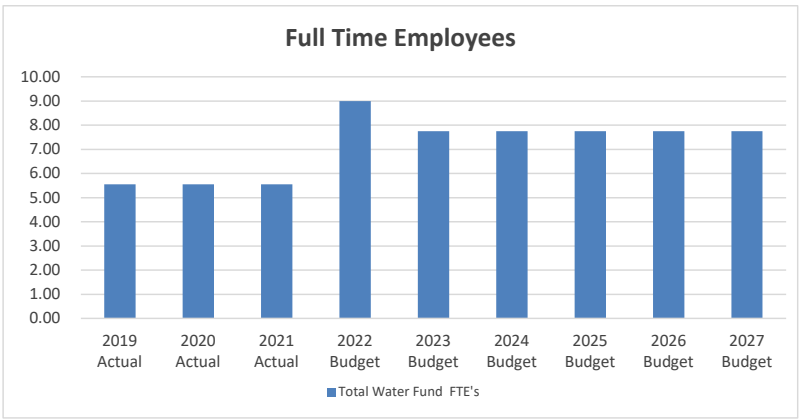
		2023	2024	2025	2026	2027	Unfunded	Total
	EMS							
1	Computer Equipment - Replace 1 iPad & Surface Pro 8 each year x 5	$2,500	$2,500	$2,500	$2,500	$2,500		$12,500
2	Communication Equipment - Replacement of radios	$5,000	$5,000	$5,000	$5,000	$5,000		$25,000
3	Equipment - Opti-Com, GPS, CO Det. Misc. other equip.	$12,500	$5,000	$5,000	$5,000	$5,000		$32,500
4	Equipment - Replace 1 Cardiac Monitor (Grant Request)	$40,000						$40,000
5	Replace 2013 Ford Explorer QRV Unit # 4036	$60,000						$60,000
6	Furniture & Furnishings - Office Chairs & Misc.		$1,000		$1,000			$2,000
7	Remount 2018 Ambulance # 4012				$225,000			$225,000
8	Replace 2017 Ford Explorer QRV Unit # 4046					$65,000		$65,000
9	Safety Center addition/renovation (50% budgeted by Fire) (1)						$750,000	$750,000
	Total EMS	**$120,000**	**$13,500**	**$12,500**	**$238,500**	**$77,500**	**$750,000**	**$1,212,000**
	TOTAL EMS FUND	**$120,000**	**$13,500**	**$12,500**	**$238,500**	**$77,500**	**$750,000**	**$1,212,000**

(1) Project will not be needed if new Safety Center is built.

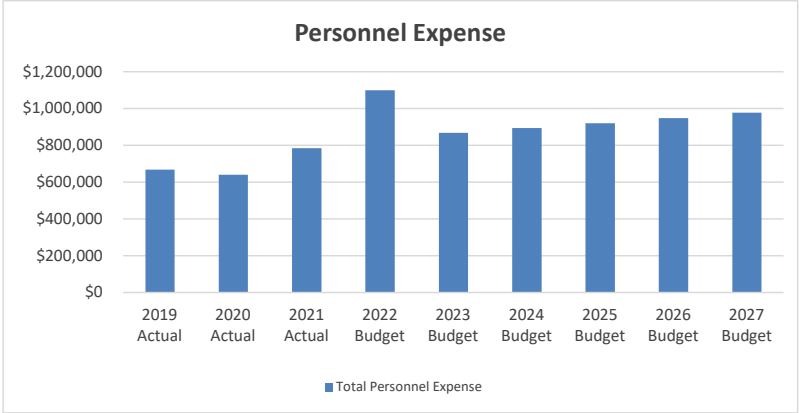
CITY OF HUDSON
FIVE YEAR PLAN
WATER FUND TRENDS



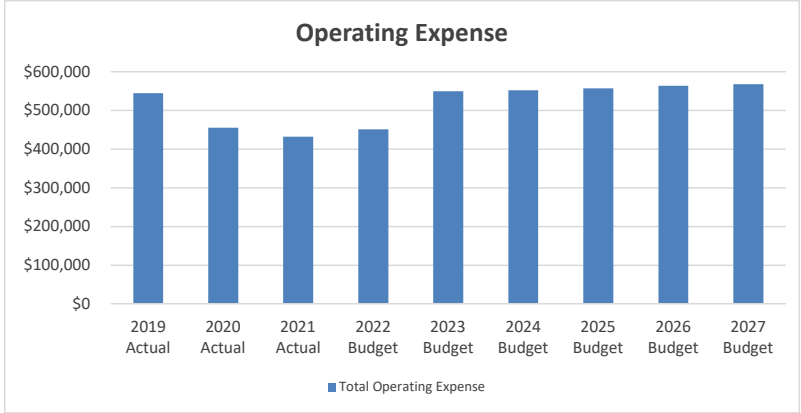
The main source of Water Fund revenue is user charges. 2019, 2020 and 2022 contain debt proceeds which increase the revenue significantly during those years.



Water Fund full time employees increase to 9 in 2022. This total drops to 7.75 in 2023 and is not anticipated to change through 2027.

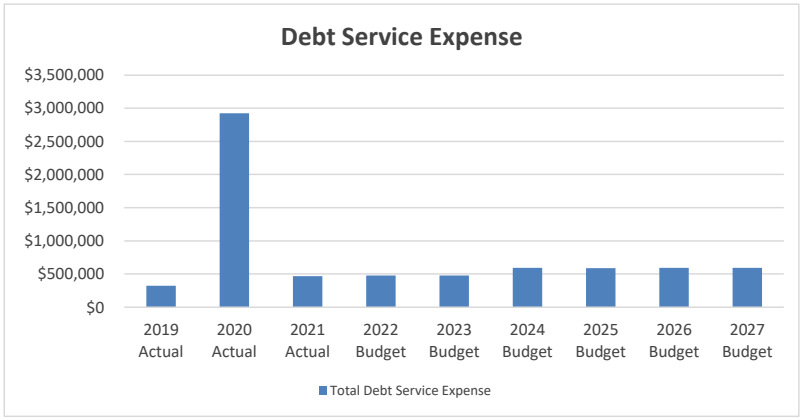


Water Fund personnel costs rise an average of 5.08% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

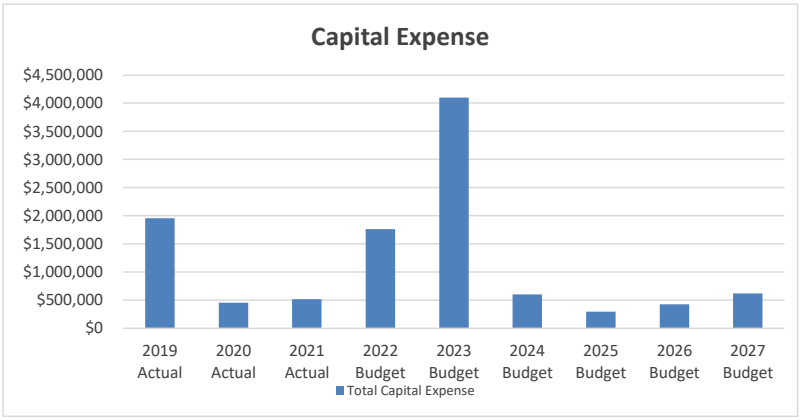


Water Fund operating costs decrease an average of 1.68% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

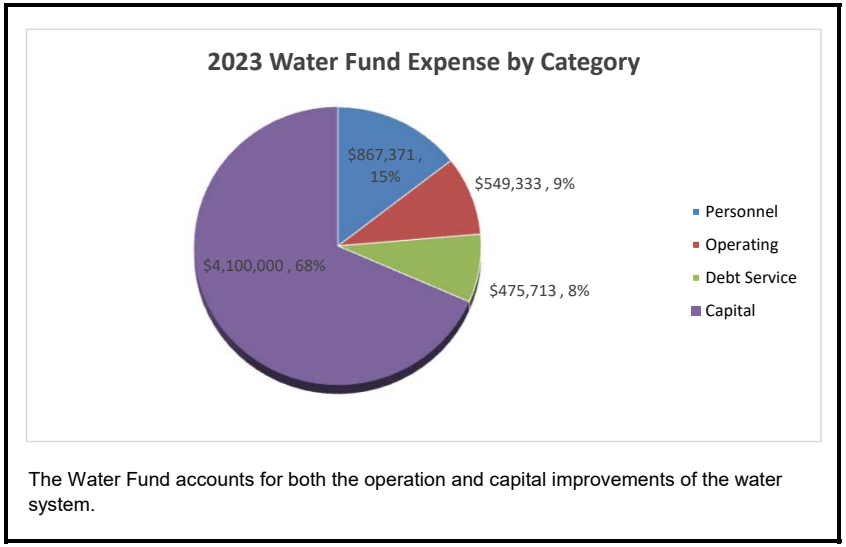
CITY OF HUDSON
FIVE YEAR PLAN
WATER FUND TRENDS



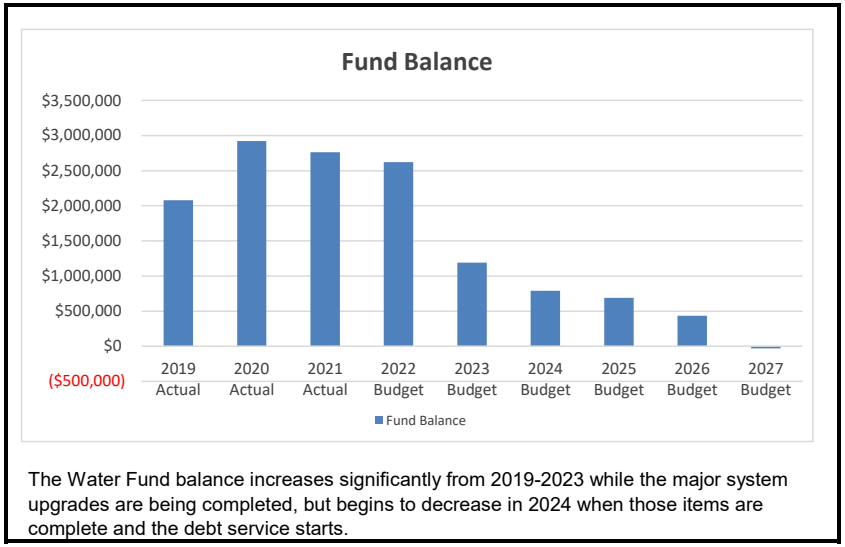
Water Fund debt service was high in 2020 due to short term note payments. Debt service increase throughout the 5 year plan due to large capital projects.



Water Fund capital expenses are composed mostly of system repairs and replacements.



The Water Fund accounts for both the operation and capital improvements of the water system.



The Water Fund balance increases significantly from 2019-2023 while the major system upgrades are being completed, but begins to decrease in 2024 when those items are complete and the debt service starts.

CITY OF HUDSON, OHIO
FIVE YEAR PLAN

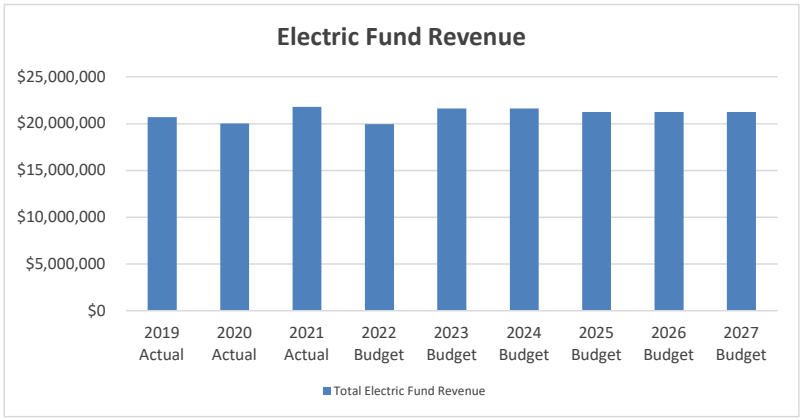
WATER FUND (501)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	$3,058,408	$2,763,001	$3,063,218	$2,623,113	$1,189,315	$789,368	$687,571	$432,222
Operating Revenue:								
Customer Sales	$1,803,768	$1,827,917	$1,824,288	$1,842,531	$1,860,956	$1,879,566	$1,898,361	$1,917,345
Other Charges	$72,805	$44,000	$28,892	$44,000	$44,000	$44,000	$44,000	$44,000
Total Operating Revenue	**$1,876,573**	**$1,871,917**	**$1,853,180**	**$1,886,531**	**$1,904,956**	**$1,923,566**	**$1,942,361**	**$1,961,345**
Operating Expenses:								
Water Admin/Treatment								
Personnel	$435,367	$452,476	$452,476	$475,238	$489,495	$504,180	$519,305	$534,885
Professional Development	$1,189	$2,825	$2,448	$2,875	$2,904	$2,933	$2,962	$2,992
Contractual Services	$117,258	$99,766	$119,304	$122,950	$122,814	$123,848	$125,536	$126,328
Materials & Supplies	$61,851	$55,300	$99,721	$88,300	$89,183	$90,075	$90,976	$91,885
Refunds	$0	$0	$0	$0	$0	$0	$0	$0
Administrative Charge	$138,030	$139,410	$139,410	$140,805	$142,213	$143,635	$145,072	$146,522
Carryover Encumbrances	$37,272	$0	$0	$0	$0	$0	$0	$0
Total Water Admin/Treatment	**$790,967**	**$749,777**	**$813,359**	**$830,168**	**$846,609**	**$864,671**	**$883,851**	**$902,612**
Water Distribution								
Personnel	$349,032	$646,692	$646,692	$392,133	$403,897	$416,014	$428,494	$441,349
Professional Development	$1,348	$2,000	$3,450	$2,000	$2,020	$2,040	$2,061	$2,081
Contractual Services	$84,264	$103,597	$109,006	$115,103	$114,260	$115,120	$116,928	$117,420
Materials & Supplies	$27,746	$48,000	$94,054	$77,300	$78,073	$78,854	$79,642	$80,439
Refunds	$0	$0	$0	$0	$0	$0	$0	$0
Carryover Encumbrances	$23,712	$0	$0	$0	$0	$0	$0	$0
Total Water Distribution	**$486,102**	**$800,289**	**$853,202**	**$586,536**	**$598,250**	**$612,028**	**$627,125**	**$641,289**
Operating Income	**$599,505**	**$321,851**	**$186,619**	**$469,827**	**$460,097**	**$446,867**	**$431,386**	**$417,445**
Non-Operating Revenue:								
Debt Proceeds	$0	$1,600,000	$1,685,000	$0	$0	$0	$0	$0
Grant Proceeds	$0	$0	$0	$2,338,649	$0	$0	$0	$0
Capital Repair/Replacement Fee	$238,249	$230,000	$236,750	$230,000	$230,000	$230,000	$230,000	$230,000
Water Tower Leases	$49,824	$68,439	$68,439	$68,439	$68,439	$68,439	$68,439	$68,439
Investment & Tap Fees	$42,575	$35,000	$13,843	$35,000	$35,000	$35,000	$35,000	$35,000
Total Non-Operating Revenue	**$330,648**	**$1,933,439**	**$2,004,032**	**$2,672,088**	**$333,439**	**$333,439**	**$333,439**	**$333,439**
Non-Operating Expenses:								
Capital Expenditures	$516,065	$1,760,000	$2,152,521	$4,100,000	$600,000	$295,000	$425,000	$620,000
Debt Service	$470,263	$478,235	$478,235	$475,713	$475,483	$469,103	$477,173	$474,333
New Debt Service	$0	$0	$0	$0	$118,000	$118,000	$118,000	$118,000
Carryover Encumbrances	$239,232	$0	$0	$0	$0	$0	$0	$0
Total Non-Operating Expenses	**$1,225,559**	**$2,238,235**	**$2,630,756**	**$4,575,713**	**$1,193,483**	**$882,103**	**$1,020,173**	**$1,212,333**
Net Income	**($295,407)**	**$17,055**	**($440,105)**	**($1,433,798)**	**($399,947)**	**($101,797)**	**($255,348)**	**($461,449)**
ENDING BALANCE, DECEMBER 31	$2,763,001	$2,780,056	$2,623,113	$1,189,315	$789,368	$687,571	$432,222	($29,227)
Ratio Ending Balance to Disbursements	110.40%	73.39%	61.04%	19.85%	29.92%	29.15%	17.08%	-1.06%
Ratio Ending Balance to Revenues	125.18%	73.06%	68.01%	26.09%	35.26%	30.46%	18.99%	-1.27%

CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

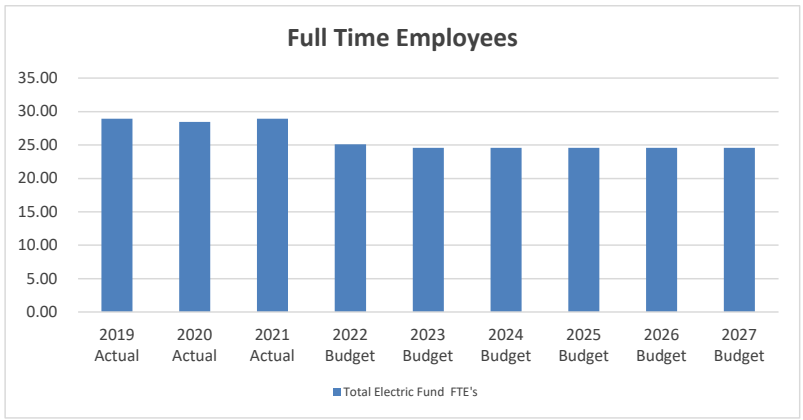
		2023	2024	2025	2026	2027	Unfunded	Total
	Water Administration/Treatment							
1	Water Well Rehab (1 per year, 5 Wells Total)	$40,000	$40,000	$40,000	$40,000	$40,000		$200,000
2	Green Sands Filter	$20,000		$20,000		$20,000		$60,000
3	Chlorine Feed System	$20,000						$20,000
	Total Water Administration/Treatment	**$80,000**	**$40,000**	**$60,000**	**$40,000**	**$60,000**	**$0**	**$280,000**
	Water Distribution							
1	Water Meter Replacement Program	$15,000	$15,000	$15,000	$15,000	$15,000		$75,000
2	Valve Inserts for Infrastructure	$20,000	$20,000	$20,000	$20,000	$20,000		$100,000
3	SR 303 Transmission Line Replacement (Construction) (1) (4)	$2,600,000						$2,600,000
4	W. Case Drive Water Main Replacement (Construction) (3)	$685,000						$685,000
5	Roslyn Water Main Replacement (5)	$400,000						$400,000
6	Owen Brown Waterline Replacement (Morse Rd to SR91)	$300,000						$300,000
7	SR 91 (S. Main St) Nantucket to J. Clark Lane (Construction) (2)		$525,000					$525,000
8	Franklin St Waterline Replacement			$200,000				$200,000
9	Maple Street Water Main Replacement				$350,000			$350,000
10	Hartford Rd Watermain Replacement (W. Case to E. Case)					$525,000		$525,000
11	N. Hayden Parkway Waterline Replacement (E. Streetsboro to Simon Rd)						$650,000	$650,000
12	Aurora Street Waterline Replacement (N Oviatt to Hudson St)						$700,000	$700,000
13	Hudson Gate Drive Water Extension - Phase 2 to cul-de-sac						$350,000	$350,000
14	Manor Drive Waterline Loop to Parmalee						$270,000	$270,000
15	W. Prospect Waterline Connection Between Clayton Ct and Morse Rd						$350,000	$350,000
16	Nicholson Drive Waterline Loop (W. Streetsboro to Barlow Rd)						$2,100,000	$2,100,000
17	Sullivan Road Waterline Loop (W. Streetsboro to Seasons Rd)						$3,600,000	$3,600,000
	Total Water Distribution	**$4,020,000**	**$560,000**	**$235,000**	**$385,000**	**$560,000**	**$8,020,000**	**$13,780,000**
	TOTAL WATER FUND	**$4,100,000**	**$600,000**	**$295,000**	**$425,000**	**$620,000**	**$8,020,000**	**$14,060,000**

(1) No. 3 Ranked Waterline Replacement Project. 16" Trunk Main Replacement.
(2) No. 4 Ranked Waterline Replacement Project. Replace dual water mains with breaks to 12" trunk.
(3) No. 2 Ranked Waterline Replacement Project. No recent breaks. Planned for resurfacing in 2022.
(4) Project is projected to be financed with American Rescue Plan Act (ARPA) funds. Total received is $2,338,649.
(5) Top Ten Ranked Waterline Replacement Project. 4" Line is Undersized & Past its Useful Life. Street is Due for Resurfacing.
Note: No. 1 Ranked Waterline Replacement Project was done in 2022. SR 303 Watermain Replacement.

CITY OF HUDSON
FIVE YEAR PLAN
ELECTRIC FUND TRENDS

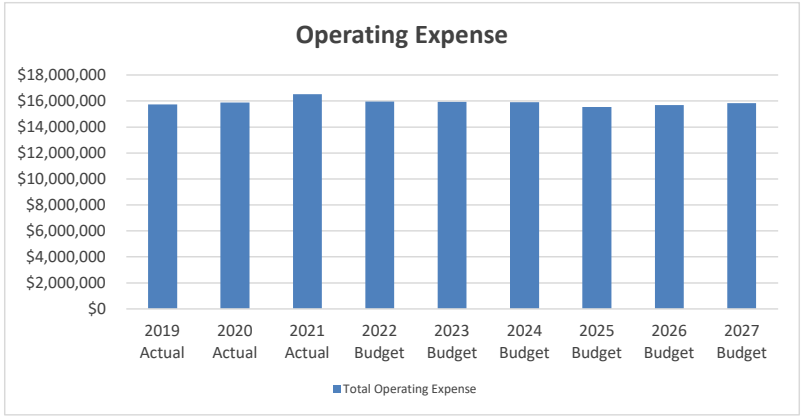


The main source of Electric Fund revenue is user charges.



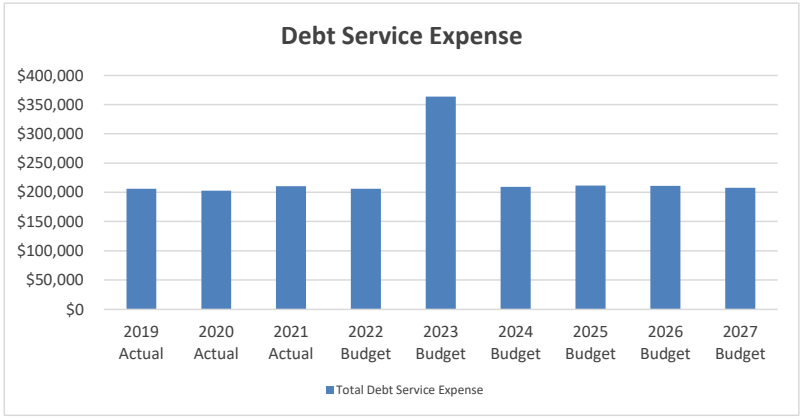
Electric Fund full time employees were reduced to 24.60 in 2023. This total is not anticipated to change through 2027.

Electric Fund personnel costs rise an average of 3.06% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

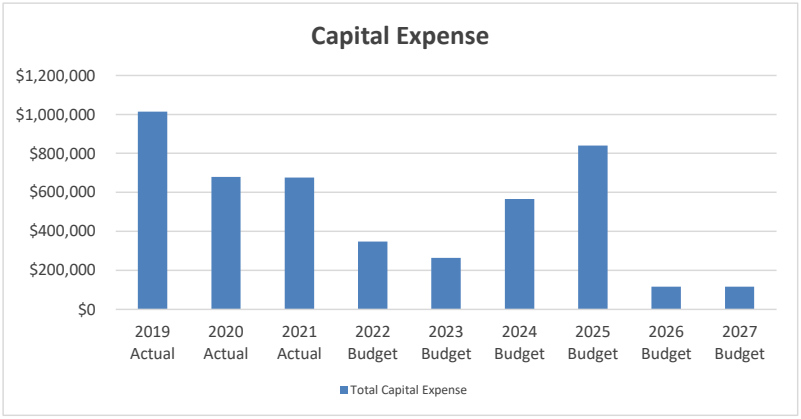


Electric Fund operating costs decreased an average of 0.16% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds. The purchase of power of is the largest cost.

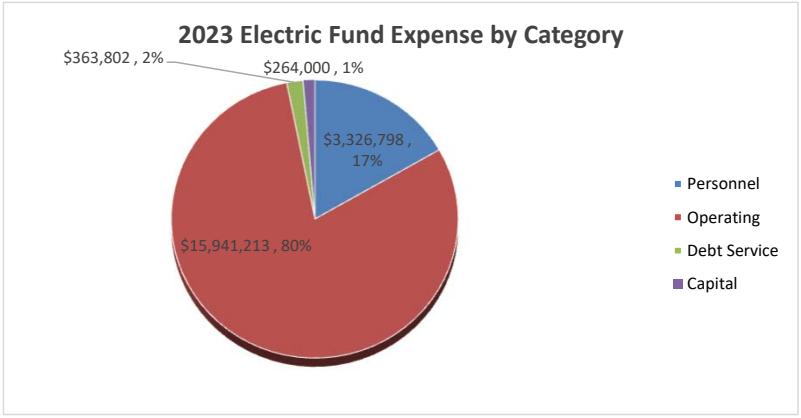
CITY OF HUDSON
FIVE YEAR PLAN
ELECTRIC FUND TRENDS



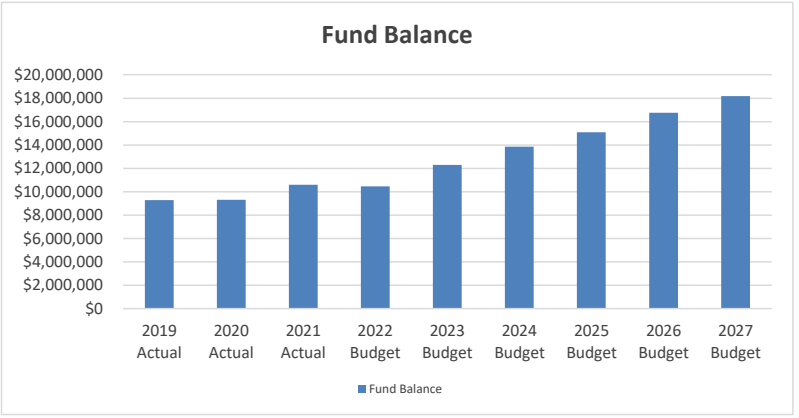
Electric Fund debt service remains steady until 2023 when debt service payments begin on the borrowings for large projects from 2021-2022.



Electric Fund capital expenses are composed mostly of system repairs and replacements.



The Electric Fund accounts for both the operation and capital improvements of the electric system.



The Electric Fund balance increases steadily over the term of the five year plan do to planning system maintenance/improvements.

CITY OF HUDSON, OHIO
FIVE YEAR PLAN

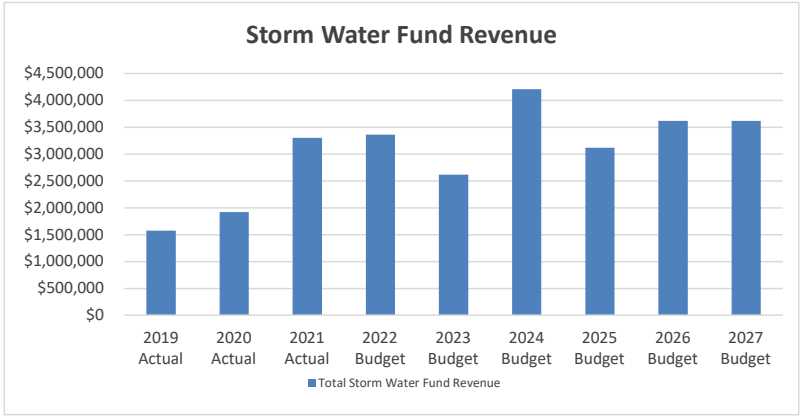
ELECTRIC FUND (503)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	$10,583,706	$10,599,628	$11,384,848	$10,469,948	$12,288,990	$13,865,052	$15,085,468	$16,764,640
Operating Revenue:								
Customer Sales	$20,459,768	$19,705,481	$21,250,965	$21,394,612	$21,374,340	$21,011,144	$21,011,144	$21,011,144
Other	$317,769	$240,000	$234,507	$240,000	$240,000	$240,000	$240,000	$240,000
Total Operating Revenue	**$20,777,536**	**$19,945,481**	**$21,485,473**	**$21,634,612**	**$21,614,340**	**$21,251,144**	**$21,251,144**	**$21,251,144**
Operating Expenses:								
Electric-Purchase of Power								
Contractual Services	$15,019,755	$14,412,139	$15,057,959	$14,279,488	$14,257,069	$13,855,382	$13,993,936	$14,133,875
Carryover Encumbrances	$544	$0	$0	$0	$0	$0	$0	$0
Total Electric-Purchase of Power	**$15,020,299**	**$14,412,139**	**$15,057,959**	**$14,279,488**	**$14,257,069**	**$13,855,382**	**$13,993,936**	**$14,133,875**
Electric-Operations								
Personnel	$3,581,014	$3,438,582	$3,438,582	$3,326,798	$3,426,602	$3,529,400	$3,635,282	$3,744,340
Professional Development	$7,352	$42,900	$45,012	$42,900	$43,329	$43,762	$44,200	$44,642
Contractual Services	$1,339,128	$1,236,520	$1,551,383	$1,361,825	$1,357,640	$1,368,689	$1,388,238	$1,396,073
Materials & Supplies	$144,820	$232,000	$274,437	$232,000	$234,320	$236,663	$239,030	$241,420
Refunds	$5,307	$25,000	$55,332	$25,000	$25,250	$25,503	$25,758	$26,015
Carryover Encumbrances	$391,770	$0	$0	$0	$0	$0	$0	$0
Total Electric-Operations	**$5,469,392**	**$4,975,002**	**$5,364,745**	**$4,988,523**	**$5,087,141**	**$5,204,017**	**$5,332,507**	**$5,452,491**
Operating Income	**$287,845**	**$558,340**	**$1,062,769**	**$2,366,601**	**$2,270,131**	**$2,191,745**	**$1,924,701**	**$1,664,778**
Non-Operating Revenue:								
Debt Proceeds	$1,006,690	$0	$0	$0	$0	$0	$0	$0
Non-Operating Expenses:								
Capital Purchases	$675,471	$348,000	$1,771,348	$264,000	$565,000	$840,000	$115,000	$115,000
Debt Service	$210,236	$206,321	$206,321	$203,316	$48,826	$51,086	$50,286	$47,366
New Debt Service	$0	$0	$0	$80,243	$80,243	$80,243	$80,243	$80,243
Carryover Encumbrances	$392,906	$0	$0	$0	$0	$0	$0	$0
Total Non-Operating Expenses	**$1,278,613**	**$554,321**	**$1,977,669**	**$547,559**	**$694,069**	**$971,329**	**$245,529**	**$242,609**
Net Income	**$15,922**	**$4,019**	**($914,900)**	**$1,819,042**	**$1,576,062**	**$1,220,416**	**$1,679,172**	**$1,422,169**
ENDING BALANCE, DECEMBER 31	$10,599,628	$10,603,647	$10,469,948	$12,288,990	$13,865,052	$15,085,468	$16,764,640	$18,186,809
Ratio Ending Balance to Disbursements	48.69%	53.17%	46.74%	62.02%	69.19%	75.31%	85.66%	91.72%
Ratio Ending Balance to Revenues	48.66%	53.16%	48.73%	56.80%	64.15%	70.99%	78.89%	85.58%

CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

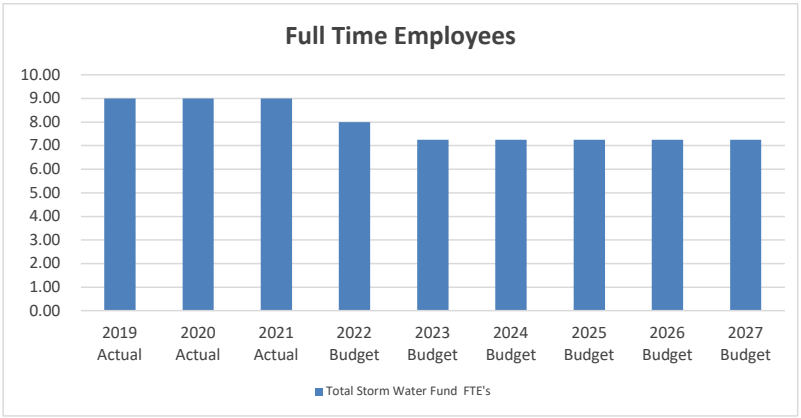
		2023	2024	2025	2026	2027	Unfunded	Total
	Electric							
1	New Service Extensions	$40,000	$40,000	$40,000	$40,000	$40,000		$200,000
2	LED Streetlight conversions (Numerous Locations)	$75,000	$75,000	$75,000	$75,000	$75,000		$375,000
3	Computer Upgrades	$10,000						$10,000
4	Power Quality Monitor/ Load Break Tools Replacement	$14,000						$14,000
5	Hudson Gates Door and Cameras	$25,000						$25,000
6	Project #2022-01 Meadowood Lane Conductor Change Out	$55,000						$55,000
7	Project #2022-02 Clocktower Feed Conductor Change Out	$15,000						$15,000
8	Project #2022-03 Water plant PMH installation	$30,000						$30,000
9	Replace 69kV / 12.47kV Relays T1 & T2		$150,000					$150,000
10	69kV Ringbuss Interconnection Relays		$300,000					$300,000
11	Replace 12.47kV Feeder Relays at Eastside Sub			$175,000				$175,000
12	Install new 15kV Buss Tie Circuit Breaker T1 & T2			$250,000				$250,000
13	Replace 69kV Line Protection Relays at S. Main Sub			$300,000				$300,000
14	Substation Control Improvements						$500,000	$500,000
15	AMR Fixed Network						$1,800,000	$1,800,000
16	Hines Hill Substation Construction (1)						$4,500,000	$4,500,000
17	New 69kV Transmission Line for Hines Hill Substation (1)						$1,400,000	$1,400,000
18	69kV Transmission Line Improvements						$1,800,000	$1,800,000
19	Rebuild Transmission Line Eastside Sub to Prospect Sub (1)						$1,600,000	$1,600,000
20	Rebuild Transmission Line S. Main Sub to Prospect Sub						$800,000	$800,000
	TOTAL ELECTRIC FUND	**$264,000**	**$565,000**	**$840,000**	**$115,000**	**$115,000**	**$12,400,000**	**$14,299,000**

(1) Project would be needed if YDC Property is developed.

CITY OF HUDSON
FIVE YEAR PLAN
STORM WATER FUND TRENDS

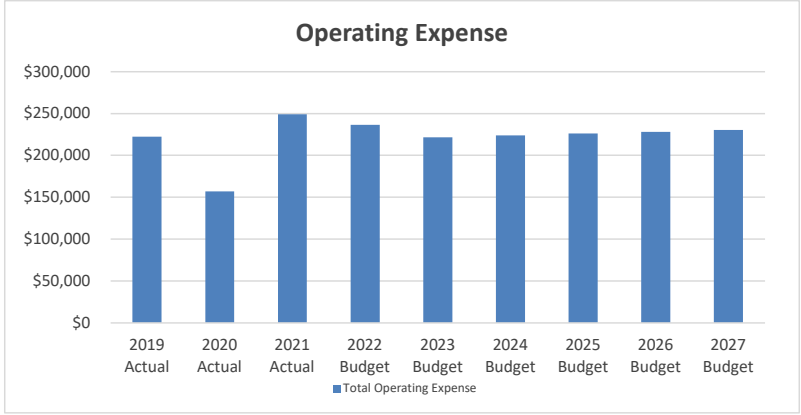


The main source of Storm Water Fund revenue is a transfer from General Fund. The City is slated to receive a total of $2.6 million from NEORD in 2022 and 2023 related to capital projects.



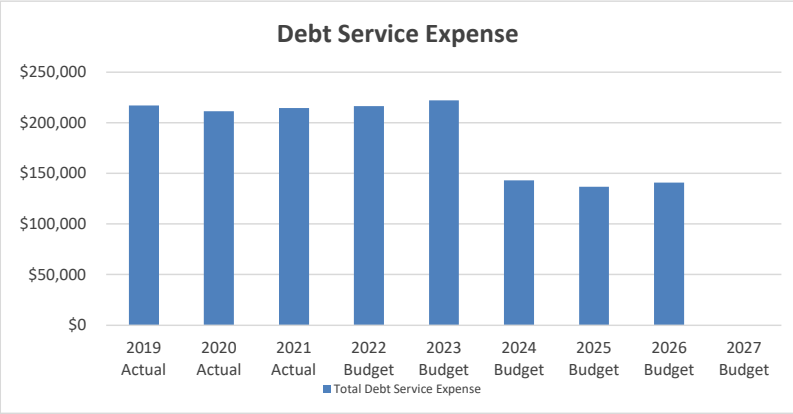
Storm Water Fund full time employees were reduced to 7.25 in 2023. This total is not anticipated to change through 2027.

Storm Water Fund personnel costs rise an average of 2.34% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

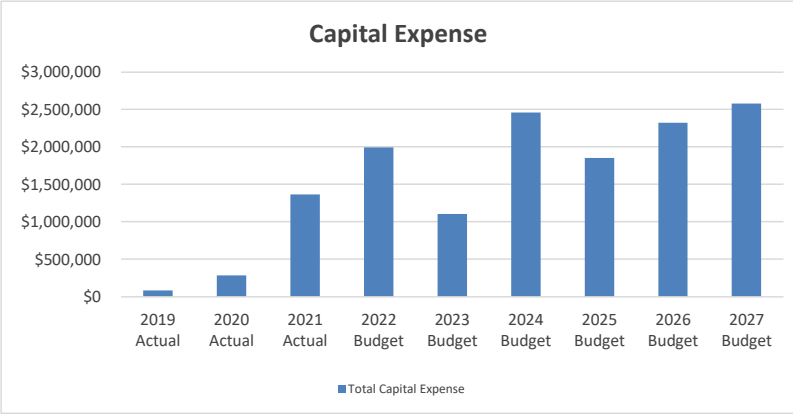


Storm Water Fund operating costs rise an average of 2.98% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

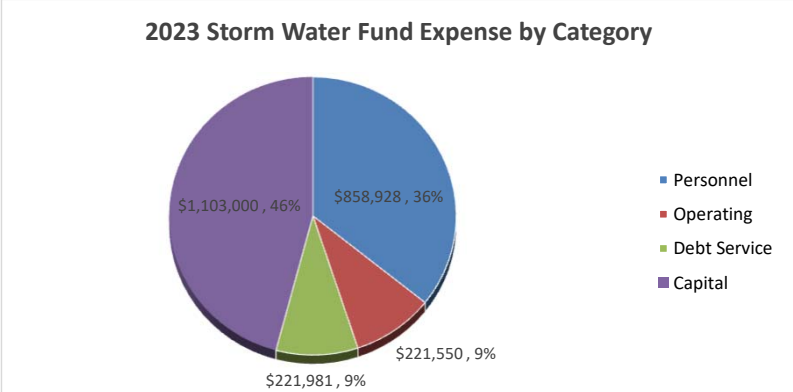
CITY OF HUDSON
FIVE YEAR PLAN
STORM WATER FUND TRENDS



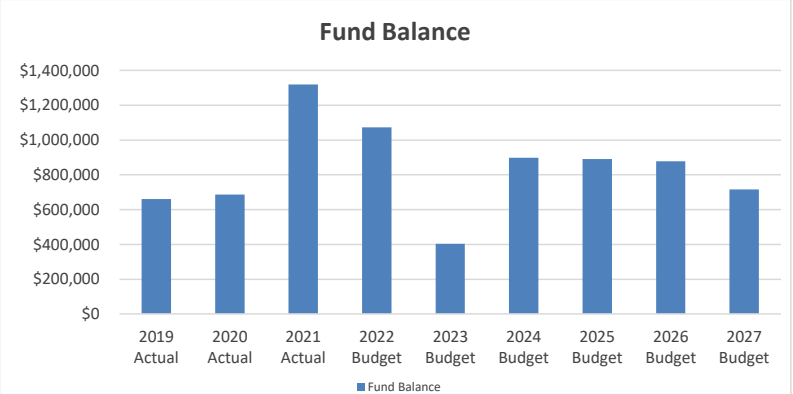
Storm Water debt service is not anticipated to increase through 2026 and will experience a decrease in 2024 as an issuance reaches maturity.



Storm Water Fund capital expenses are composed mostly of system repairs and improvements.



The Storm Water Fund accounts for both the operation and capital improvements of the storm water system.



City Council has set a goal to maintain a only a small fund balance in the Storm Water Fund since the fund is supported by the General Fund.

CITY OF HUDSON, OHIO
FIVE YEAR PLAN

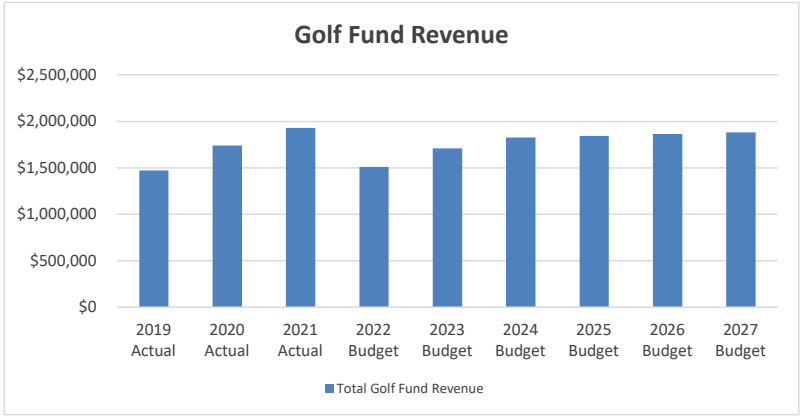
STORM WATER FUND (504)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	$1,117,998	$1,051,054	$1,749,950	$194,292	$404,333	$898,515	$890,172	$878,405
Revenues:								
Income Tax Transfer	$2,830,000	$3,000,000	$3,000,000	$2,500,000	$2,500,000	$3,000,000	$3,500,000	$3,500,000
NEORSD Fee (City's Share)	$331,060	$360,000	$1,431,886	$110,000	$1,700,000	$110,000	$110,000	$110,000
Other	$140,714	$5,500	$0	$5,500	$5,610	$5,722	$5,837	$5,953
Total Revenue	**$3,301,774**	**$3,365,500**	**$4,431,886**	**$2,615,500**	**$4,205,610**	**$3,115,722**	**$3,615,837**	**$3,615,953**
Total Available	**$4,419,772**	**$4,416,554**	**$6,181,836**	**$2,809,792**	**$4,609,943**	**$4,014,237**	**$4,506,008**	**$4,494,359**
Disbursements:								
Storm Water Collection								
Personnel	$840,303	$896,078	$896,078	$858,928	$884,696	$911,237	$938,574	$966,731
Professional Development	$1,114	$4,050	$4,155	$4,050	$4,091	$4,131	$4,173	$4,214
Contractual Services	$147,714	$158,500	$165,102	$143,500	$144,935	$146,384	$147,848	$149,327
Materials & Supplies	$98,897	$74,000	$179,327	$74,000	$74,740	$75,487	$76,242	$77,005
Refunds	$1,349	$0	$0	$0	$0	$0	$0	$0
Capital Purchases	$1,366,017	$1,995,000	$4,526,498	$1,103,000	$2,460,000	$1,850,000	$2,320,000	$2,580,000
Debt Service	$214,429	$216,384	$216,384	$221,981	$142,966	$136,826	$140,766	$0
Carryover Encumbrances	$431,556	$0	$0	$0	$0	$0	$0	$0
Total Storm Water Collection	**$3,101,378**	**$3,344,012**	**$5,987,544**	**$2,405,459**	**$3,711,427**	**$3,124,066**	**$3,627,603**	**$3,777,277**
Total Disbursements	**$3,101,378**	**$3,344,012**	**$5,987,544**	**$2,405,459**	**$3,711,427**	**$3,124,066**	**$3,627,603**	**$3,777,277**
Run Rate (Revenue Less Expenditures)	$200,396	$21,488	($1,555,658)	$210,041	$494,183	($8,344)	($11,766)	($161,323)
ENDING BALANCE, DECEMBER 31	$1,318,394	$1,072,542	$194,292	$404,333	$898,515	$890,172	$878,405	$717,082
Ratio Ending Balance to Disbursements	42.51%	32.07%	3.24%	16.81%	24.21%	28.49%	24.21%	18.98%
Ratio Ending Balance to Revenues	39.93%	31.87%	4.38%	15.46%	21.36%	28.57%	24.29%	19.83%

CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

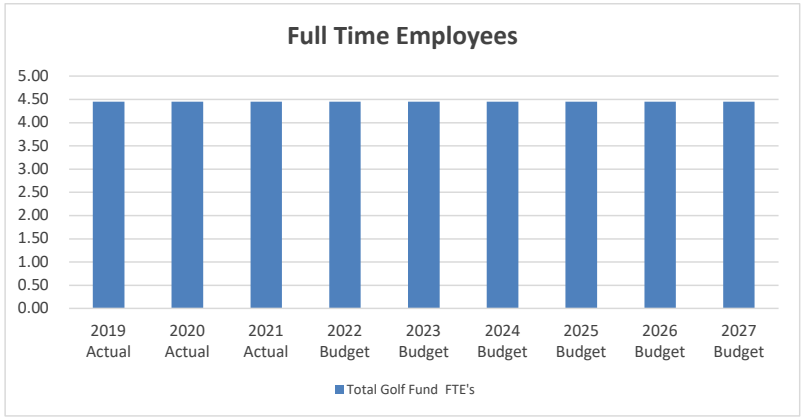
		2023	2024	2025	2026	2027	Unfunded	Total
	Storm Water Collection							
	Public Property Projects							
1	Miscellaneous Catch Basin and Manhole Repairs/Replacements	$30,000	$30,000	$30,000	$30,000	$30,000		$150,000
2	Storm Sewer Pipe Lining (Sink Hole Repair)	$250,000	$250,000	$250,000	$250,000	$250,000		$1,250,000
3	Storm Sewer Pipe Repair	$60,000	$60,000	$60,000	$60,000	$60,000		$300,000
4	Clairhaven/Colony Storm Sewer (Collector Line) Project - Ph 2	$100,000						$100,000
5	Owen Brown Street Storm Sewer Improvement (New inlets and sewer, See 430 Account)	$100,000						$100,000
6	Maple Drive Storm Sewer	$38,000						$38,000
7	Ravenna St Storm Water Management (D, C)	$25,000						$25,000
8	NEORSD Stormwater Project(s) (Formerly Owen Brown Street Culvert Replacement)(D 2023, C 2024) (1)	$200,000	$1,700,000					$1,900,000
9	S. Main Street Storm Inlet Imp. (Nantucket to John Clark)		$120,000					$120,000
10	Norfolk Southern RR Culvert along Morse Rd (Re-Design)		$100,000					$100,000
11	Norfolk Southern RR Culvert along Morse Rd (Construction)			$760,000				$760,000
12	Post Lane Culvert Replacement			$75,000				$75,000
13	Hudson Aurora Road Roadside Erosion Repairs			$450,000				$450,000
14	S. Main Street Storm Sewer Re-Direction from RR Underpass (Design)			$100,000				$100,000
15	S. Main Street Storm Sewer Re-Direction from RR Underpass (Construction)				$1,250,000			$1,250,000
16	Hayward at Ashton Drainage Improvements				$30,000			$30,000
17	Tinkers Creek Watershed Study				$200,000			$200,000
18	Ellsworth Golf Course Storm Water Management (Phase 1) (D, C)				$400,000			$400,000
19	Ellsworth Golf Course Storm Water Management (Phase 2)					$2,000,000		$2,000,000
20	Sullivan Road Culvert Replacement - Construction					$175,000		$175,000
21	Division Street Park (Old School Green) Underground Storm Water Detention						$600,000	$600,000
22	Covered Storage for Earthen Materials Required by EPA (2)						$100,000	$100,000
23	Dewatering Pit Required by EPA (2)						$100,000	$100,000
	Total Public Property Projects	**$803,000**	**$2,260,000**	**$1,725,000**	**$2,220,000**	**$2,515,000**	**$800,000**	**$10,323,000**
	Private Property Projects							
1	Willow Lake Dr. Drainage Improvement (Construction)	$300,000						$300,000
2	Valley View Road Culvert Repair		$50,000					$50,000
3	Herrick Park Dr Drainage Improvement		$150,000					$150,000
4	Weeping Willow Drive Culvert Improvements			$125,000				$125,000
5	Joslyn and Red Coach Lane Culvert Improvements				$100,000			$100,000
6	Meadow Ln Culvert Improvements					$65,000		$65,000
7	Storm Pond Behind Argyle Drive Improvements						$250,000	$250,000
8	Stone Road Culvert Repalcement - Construction						$1,700,000	$1,700,000
9	Terex Road Drainage Improvement, Construction						$2,250,000	$2,250,000
	Total Private Property Projects	**$300,000**	**$200,000**	**$125,000**	**$100,000**	**$65,000**	**$4,200,000**	**$4,990,000**
	Total Storm Water Collection	**$1,103,000**	**$2,460,000**	**$1,850,000**	**$2,320,000**	**$2,580,000**	**$5,000,000**	**$15,313,000**
	TOTAL STORM WATER FUND	**$1,103,000**	**$2,460,000**	**$1,850,000**	**$2,320,000**	**$2,580,000**	**$5,000,000**	**$15,313,000**

(1) Project scope will be refined in late 2021, but will remain fully funded by a reimbursement from NEORSD.
(2) Project will not be needed as long as new Public Works Building is built.

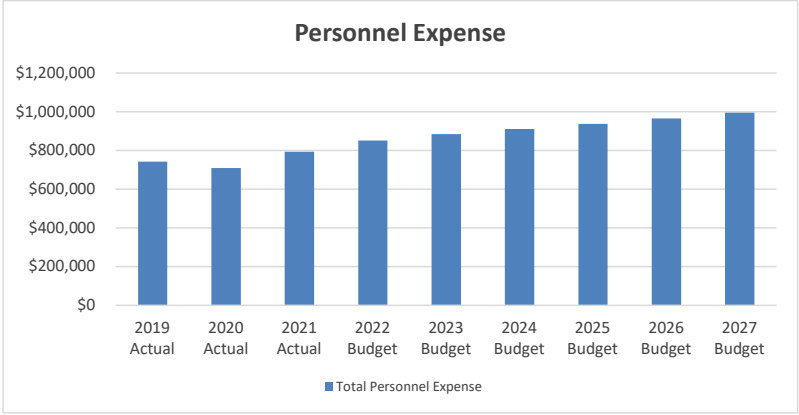
CITY OF HUDSON
FIVE YEAR PLAN
GOLF FUND TRENDS



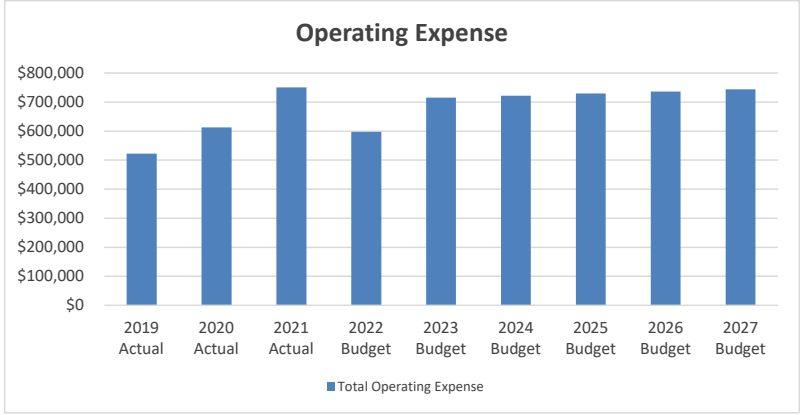
The main source of Golf Fund revenue is user fees.



Golf Fund full time employees have remained at 4.45 since 2019. This total is not anticipated to change through 2027.

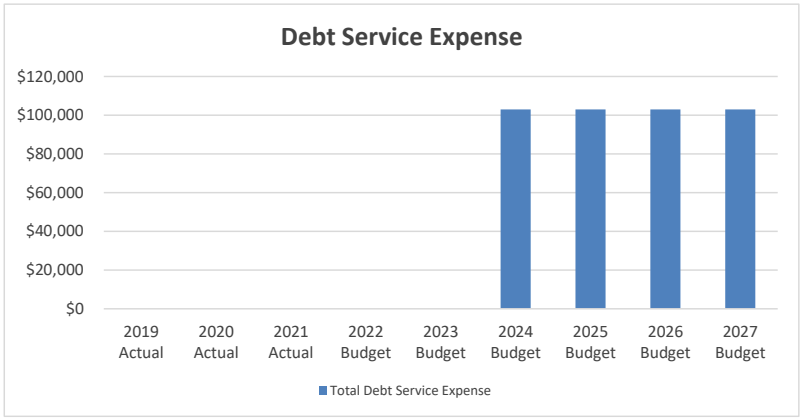


Golf Fund personnel costs rise an average of 4.05% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

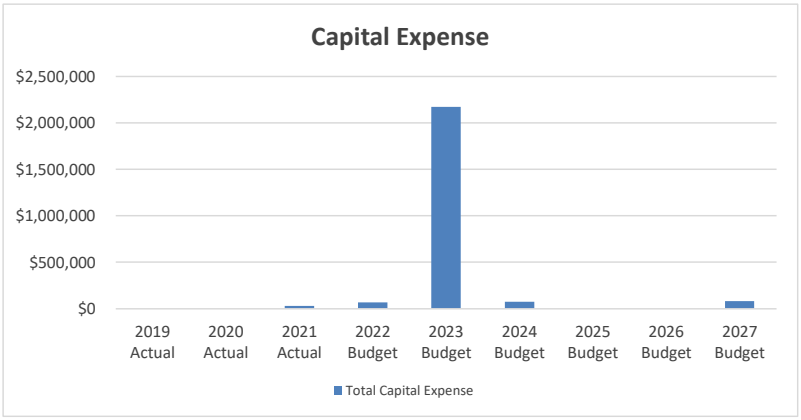


Golf Fund operating costs rise an average of 5.26% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

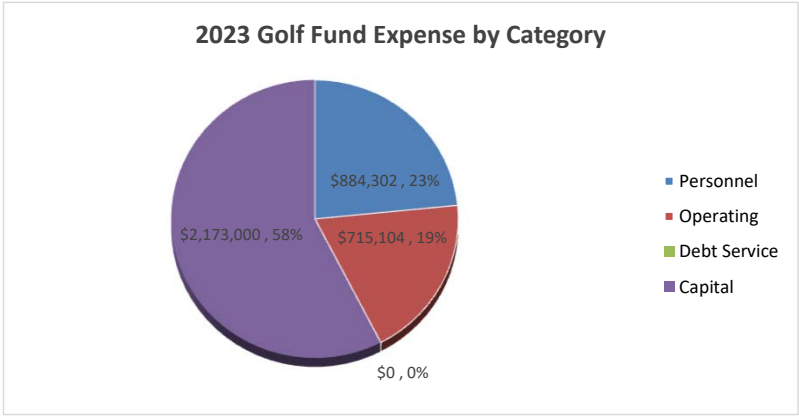
CITY OF HUDSON
FIVE YEAR PLAN
GOLF FUND TRENDS



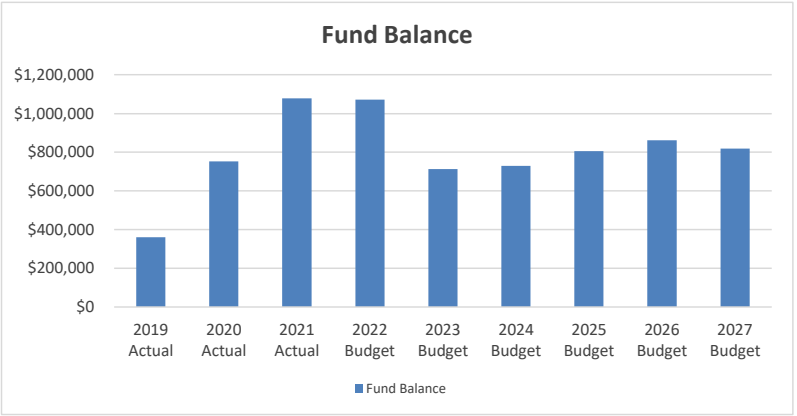
Golf Fund debt service was moved to the Parks Fund beginning in 2018. The new debt service in 2024 is related to a New Clubhouse.



Golf Fund capital expense was moved to the Parks Fund from 2018 through 2021. Capital has been moved back to the Golf Fund beginning in 2022.



The Golf Fund accounts for the operation of the City's golf course.



The Golf Fund balance remanes steadily throughout the five year plan.

CITY OF HUDSON, OHIO
FIVE YEAR PLAN

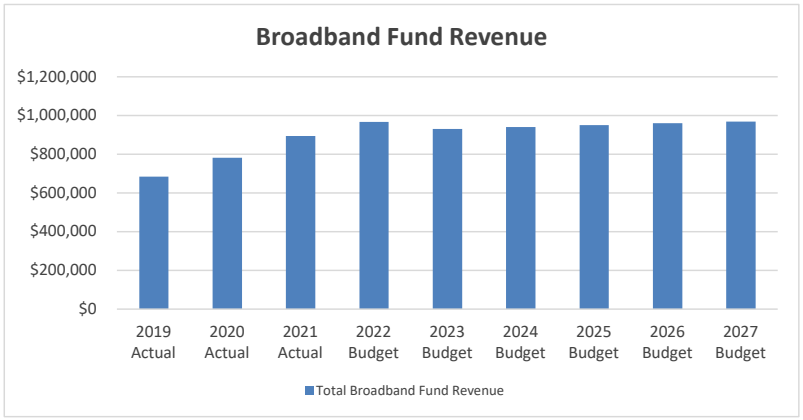
ELLSWORTH MEADOWS (505)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	$792,597	$1,079,126	$1,148,802	$1,377,630	$713,224	$730,254	$804,993	$861,704
Operating Revenue:								
Greens Fees	$1,080,471	$850,000	$1,091,133	$1,000,000	$1,010,000	$1,020,100	$1,030,301	$1,040,604
Cart Rental	$277,665	$203,000	$254,131	$243,000	$245,430	$247,884	$250,363	$252,867
Snack Bar	$255,324	$210,000	$279,863	$220,000	$222,200	$224,422	$226,666	$228,933
Pro Shop Sales	$171,161	$125,000	$162,641	$125,000	$126,250	$127,513	$128,788	$130,076
Range/Practice Facility	$93,942	$75,000	$94,689	$75,000	$75,750	$76,508	$77,273	$78,045
Other	$51,251	$45,000	$50,467	$45,000	$45,450	$45,905	$46,364	$46,827
New Clubhouse Net Income (1)	$0	$0	$0	$0	$103,000	$103,000	$103,000	$103,000
Total Operating Revenue	**$1,929,813**	**$1,508,000**	**$1,932,924**	**$1,708,000**	**$1,828,080**	**$1,845,331**	**$1,862,754**	**$1,880,352**
Operating Expenses:								
Personnel	$794,150	$850,847	$850,847	$884,302	$910,831	$938,156	$966,301	$995,290
Professional Development	$5,793	$9,150	$8,338	$9,150	$9,242	$9,334	$9,427	$9,522
Contractual Services	$222,371	$190,441	$209,444	$196,454	$198,383	$200,361	$202,377	$204,388
Materials & Supplies	$465,210	$348,000	$462,141	$459,500	$464,095	$468,736	$473,423	$478,158
Refunds	$57,073	$50,000	$50,000	$50,000	$50,500	$51,005	$51,515	$52,030
Carryover Encumbrances	$69,675	$0	$0	$0	$0	$0	$0	$0
Total Operating Expenses	**$1,614,273**	**$1,448,438**	**$1,580,770**	**$1,599,406**	**$1,633,050**	**$1,667,592**	**$1,703,043**	**$1,739,387**
Operating Income	**$315,540**	**$59,562**	**$352,154**	**$108,594**	**$195,030**	**$177,739**	**$159,711**	**$140,964**
Non-Operating Revenue:								
Debt Proceeds	$0	$0	$0	$1,400,000	$0	$0	$0	$0
Total Non-Operating Revenue	**$0**	**$0**	**$0**	**$1,400,000**	**$0**	**$0**	**$0**	**$0**
Non-Operating Expenses:								
Capital Purchases	$29,010	$67,000	$123,326	$2,173,000	$75,000	$0	$0	$80,000
New Debt Service	$0	$0	$0	$0	$103,000	$103,000	$103,000	$103,000
Total Non-Operating Expenses	**$29,010**	**$67,000**	**$123,326**	**$2,173,000**	**$178,000**	**$103,000**	**$103,000**	**$183,000**
Net Income	**$286,530**	**($7,438)**	**$228,828**	**($664,406)**	**$17,030**	**$74,739**	**$56,711**	**($42,036)**
ENDING BALANCE, DECEMBER 31	$1,079,126	$1,071,688	$1,377,630	$713,224	$730,254	$804,993	$861,704	$819,668
Ratio Ending Balance to Disbursements	65.67%	70.72%	80.84%	18.91%	40.32%	45.46%	47.71%	42.64%
Ratio Ending Balance to Revenues	55.92%	71.07%	71.27%	22.95%	39.95%	43.62%	46.26%	43.59%

(1) Increased revenue from new clubhouse assumes 75% usage rate on simulators.

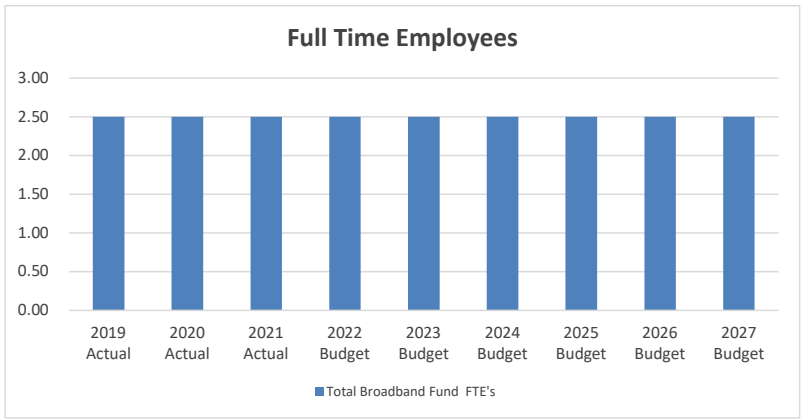
CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

		2023	2024	2025	2026	2027	Unfunded	Total
	Public Golf Course							
1	#13 Pond Dredging	$15,000						$15,000
2	Rotary Rough Mower Replacement	$68,000						$68,000
3	Clubhouse Design	$90,000						$90,000
4	New Clubhouse Design & Construction	$2,000,000						$2,000,000
5	2- Triplex Tee Mower Replacements		$75,000					$75,000
6	#5 Pond Dredging/Enlargment					$80,000		$80,000
7	Irrigation System Upgrade						$550,000	$550,000
8	Bunker Renovation						$125,000	$125,000
9	#17 Wall Repair						$125,000	$125,000
10	Course Wifi						$50,000	$50,000
	Total Public Golf Course	**$2,173,000**	**$75,000**	**$0**	**$0**	**$80,000**	**$850,000**	**$3,178,000**
	TOTAL GOLF FUND	**$2,173,000**	**$75,000**	**$0**	**$0**	**$80,000**	**$850,000**	**$3,178,000**

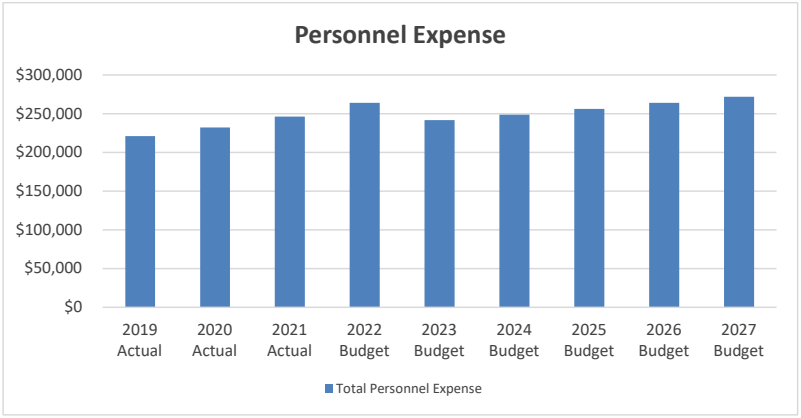
CITY OF HUDSON
FIVE YEAR PLAN
BROADBAND FUND TRENDS



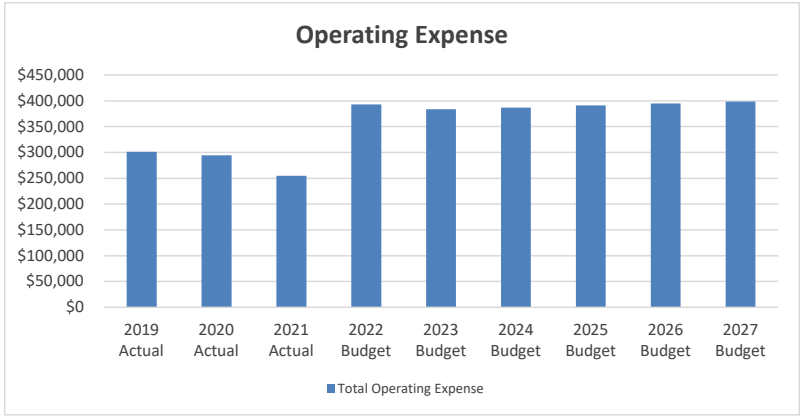
The main source of Broadband Fund revenue is customer charges.



Broadband Fund full time employees have remained at 2.5 since 2019. This total is not anticipated to change through 2027.

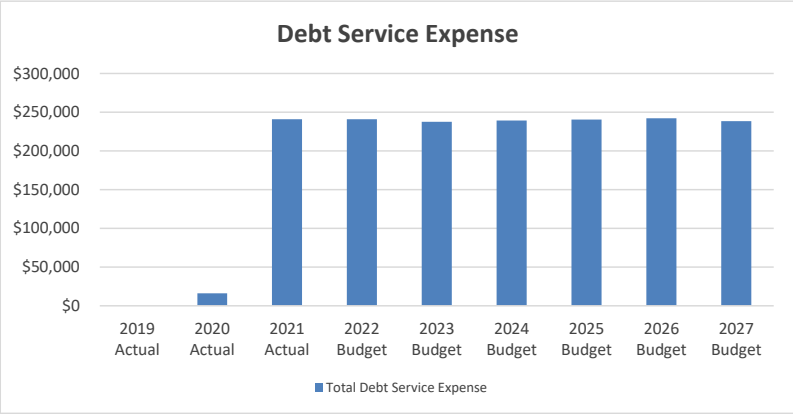


Broadband Fund personnel costs rise an average of 2.73% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

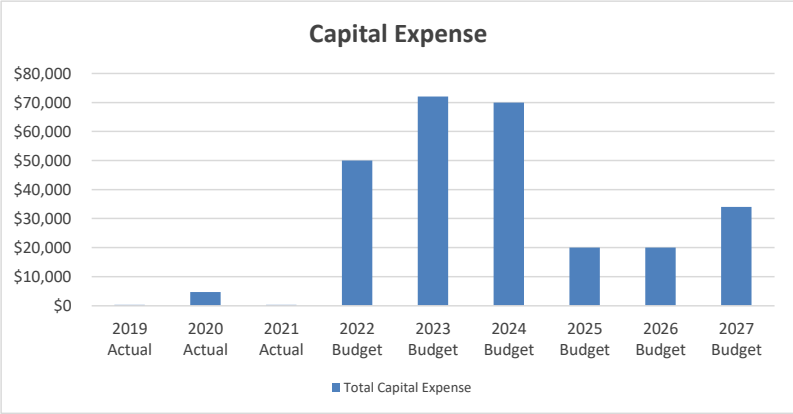


Broadband Fund operating costs rise an average of 5.00% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

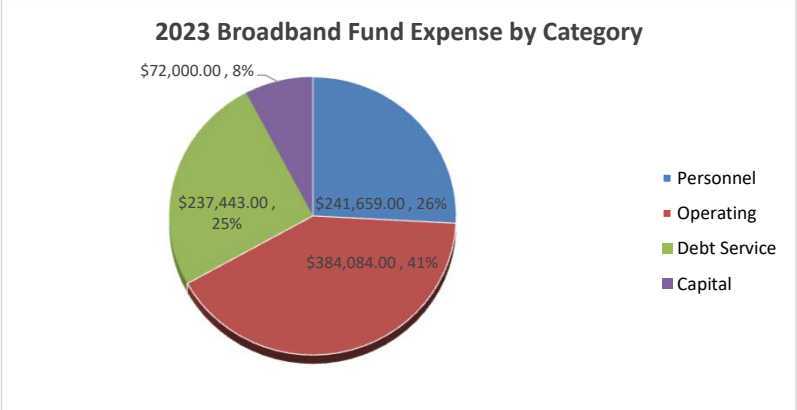
CITY OF HUDSON
FIVE YEAR PLAN
BROADBAND FUND TRENDS



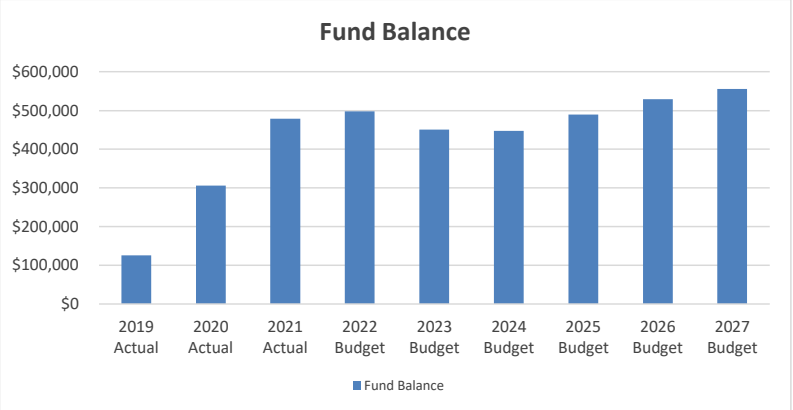
Broadband Fund debt service began in 2021 when the short term notes were converted to bonds.



Broadband capital expenses are related to system improvements and upgrades.



The Broadband Fund accounts for both the operation and capital improvements of Velocity Broadband.



The Broadband Fund balance rises steadily throughout the five year plan.

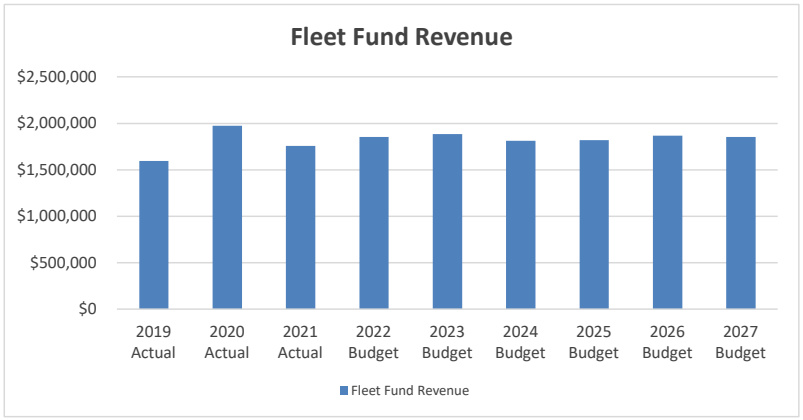
CITY OF HUDSON, OHIO
FIVE YEAR PLAN

BROADBAND (510)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	$396,861	$478,869	$549,531	$453,958	$450,853	$447,131	$490,047	$529,322
Operating Revenue:								
Broadband Customer Sales	$894,770	$967,253	$922,853	$932,081	$941,402	$950,816	$960,324	$969,927
Total Operating Revenue	**$894,770**	**$967,253**	**$922,853**	**$932,081**	**$941,402**	**$950,816**	**$960,324**	**$969,927**
Operating Expenses:								
Personnel	$246,164	$263,951	$263,951	$241,659	$248,909	$256,376	$264,067	$271,989
Professional Development	$24	$11,500	$11,500	$11,500	$11,615	$11,731	$11,848	$11,967
Contractual Services	$243,737	$334,169	$381,424	$327,284	$330,108	$333,345	$336,827	$340,042
Materials & Supplies	$4,320	$7,000	$8,430	$5,000	$5,050	$5,101	$5,152	$5,203
Refunds	$6,610	$40,300	$61,758	$40,300	$40,400	$40,804	$41,212	$41,624
Carryover Encumbrances	$70,662	$0	$0	$0	$0	$0	$0	$0
Total Operating Expenses	**$571,517**	**$656,920**	**$727,063**	**$625,743**	**$636,082**	**$647,357**	**$659,106**	**$670,826**
Operating Income	**$323,253**	**$310,333**	**$195,789**	**$306,338**	**$305,320**	**$303,459**	**$301,218**	**$299,102**
Non-Operating Expenses:								
Capital Purchases	$303	$50,000	$50,519	$72,000	$70,000	$20,000	$20,000	$34,000
Debt Service	$240,943	$240,843	$240,843	$237,443	$239,043	$240,543	$241,943	$238,243
Total Non-Operating Expenses	**$241,245**	**$290,843**	**$291,362**	**$309,443**	**$309,043**	**$260,543**	**$261,943**	**$272,243**
Net Income	**$82,008**	**$19,490**	**($95,573)**	**($3,105)**	**($3,723)**	**$42,916**	**$39,275**	**$26,859**
ENDING BALANCE, DECEMBER 31	$478,869	$498,359	$453,958	$450,853	$447,131	$490,047	$529,322	$556,180
Ratio Ending Balance to Disbursements	58.92%	52.58%	44.57%	48.21%	47.31%	53.98%	57.47%	58.98%
Ratio Ending Balance to Revenues	53.52%	51.52%	49.19%	48.37%	47.50%	51.54%	55.12%	57.34%

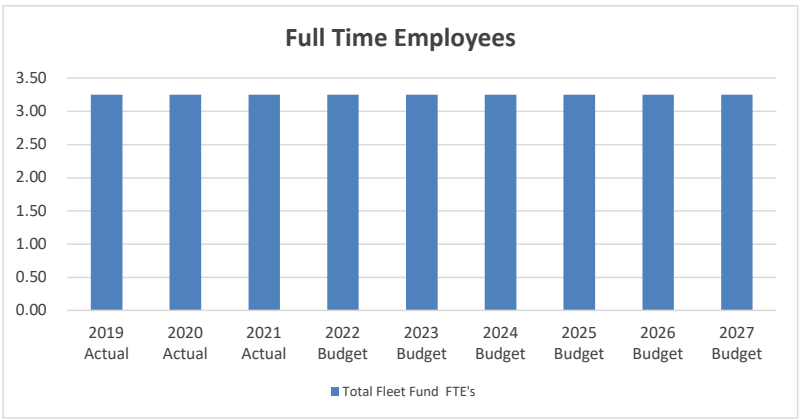
CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

		2023	2024	2025	2026	2027	Unfunded	Total
	Broadband							
1	Replacement Equipment	$20,000	$20,000	$20,000	$20,000	$20,000		$100,000
2	New HVAC at Milford (1 of 2 units)	$22,000						$22,000
3	Replacment linecards	$30,000	$30,000					$60,000
4	UPS replacment at Milford		$20,000					$20,000
5	Splicer replacment					$14,000		$14,000
	Total Broadband	**$72,000**	**$70,000**	**$20,000**	**$20,000**	**$34,000**	**$0**	**$216,000**
	TOTAL BROADBAND FUND	**$72,000**	**$70,000**	**$20,000**	**$20,000**	**$34,000**	**$0**	**$216,000**

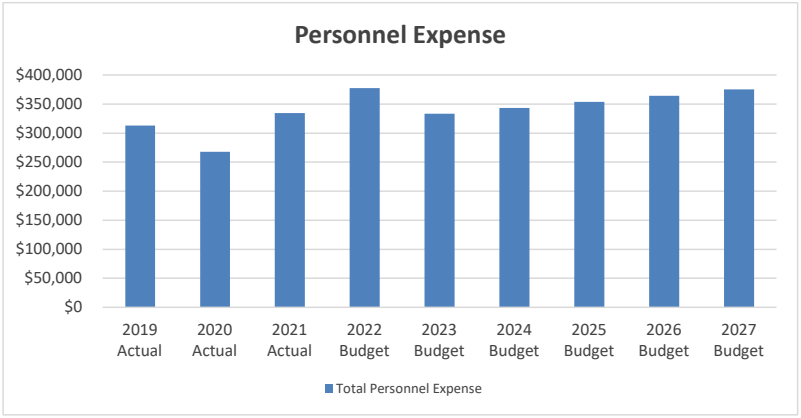
CITY OF HUDSON
FIVE YEAR PLAN
FLEET FUND TRENDS



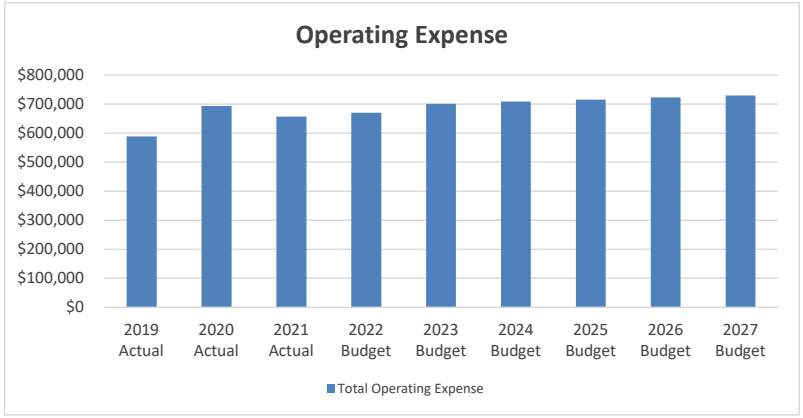
The main source of Fleet Fund revenue is interdepartmental charges for fuel and repairs that make up about 99% of the total revenue.



Fleet Fund full time employees have remained at 3.25 since 2019. This total is not anticipated to change through 2027.

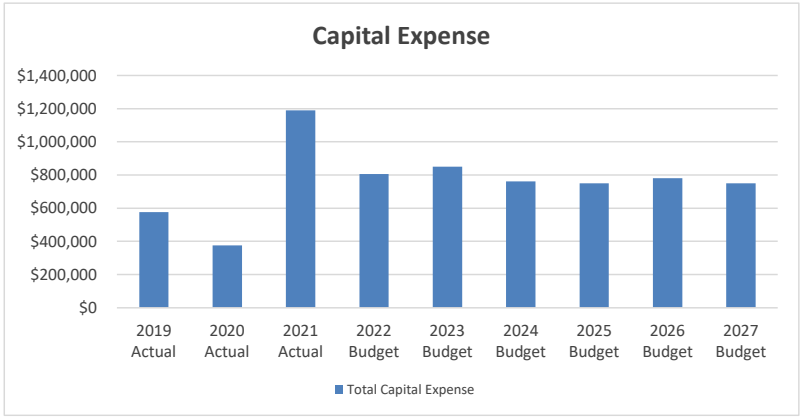


Fleet Fund personnel costs rise an average of 3.28% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

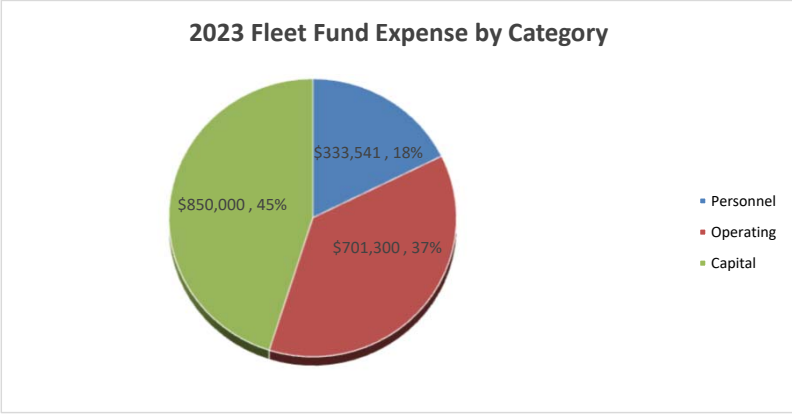


Fleet Fund operating costs rise an average of 0.70% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

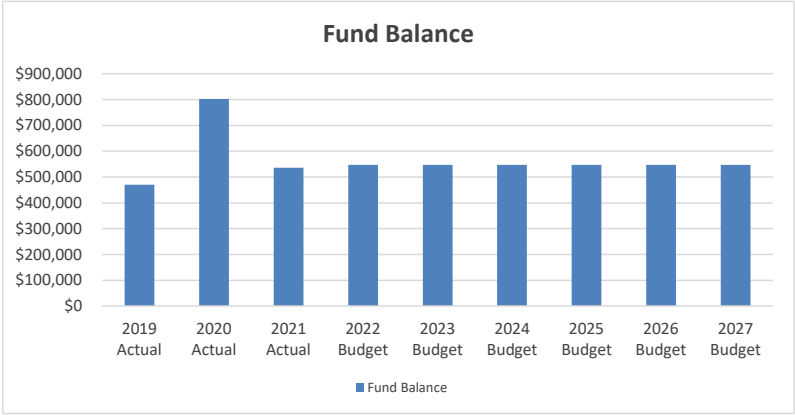
CITY OF HUDSON
FIVE YEAR PLAN
FLEET FUND TRENDS



Fleet Fund capital expenses are composed vehicle replacements.



The Fleet Fund accounts for fuel and repair costs for City vehicles as well as the cost to replace City vehicles.



The Fleet Fund balance remains steady through out the 5 year plan as costs are passed along to departments via an internal charge.

CITY OF HUDSON, OHIO
FIVE YEAR PLAN

FLEET FUND (601)	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	$1,477,764	$536,277	$1,054,246	$546,752	$546,752	$546,752	$546,752	$546,752
Revenues:								
General Fund	$320,163	$357,634	$357,634	$363,774	$350,075	$351,115	$360,335	$358,050
SCMR (Service)	$867,180	$968,577	$968,577	$985,206	$948,105	$950,922	$975,891	$969,702
Cemetery	$3,386	$3,706	$3,706	$3,770	$3,628	$3,638	$3,734	$3,710
Parks	$40,916	$45,770	$45,770	$46,556	$44,802	$44,935	$46,115	$45,823
Cable TV	$5,652	$6,300	$6,300	$6,408	$6,167	$6,185	$6,348	$6,308
Fire	$8,999	$10,006	$10,006	$10,178	$9,795	$9,824	$10,082	$10,018
EMS	$12,983	$14,454	$14,454	$14,702	$14,148	$14,190	$14,563	$14,470
Water	$61,901	$69,303	$69,303	$70,493	$67,838	$68,040	$69,827	$69,384
Waste Water	$0	$0	$0	$0	$0	$0	$0	$0
Electric	$328,763	$367,270	$367,270	$373,575	$359,507	$360,575	$370,043	$367,696
Golf	$724	$741	$741	$754	$726	$728	$747	$742
Broadband	$8,240	$9,265	$9,265	$9,424	$9,069	$9,096	$9,335	$9,276
Other	$99,011	$0	$1,619	$0	$0	$0	$0	$0
Total Revenue	**$1,757,918**	**$1,853,026**	**$1,854,645**	**$1,884,841**	**$1,813,860**	**$1,819,250**	**$1,867,019**	**$1,855,179**
Total Available	**$3,235,682**	**$2,389,303**	**$2,908,891**	**$2,431,593**	**$2,360,612**	**$2,366,002**	**$2,413,771**	**$2,401,931**
Disbursements:								
Vehicle Maintenance								
Personnel	$334,685	$377,726	$377,726	$333,541	$343,547	$353,854	$364,469	$375,403
Professional Development	$222	$9,700	$8,497	$9,700	$9,797	$9,895	$9,994	$10,094
Contractual Services	$179,982	$161,600	$187,655	$171,600	$173,316	$175,049	$176,800	$178,568
Materials & Supplies	$476,610	$499,000	$563,374	$520,000	$525,200	$530,452	$535,757	$541,114
Refunds	$0	$0	$0	$0	$0	$0	$0	$0
Capital Purchases	$44,825	$55,000	$62,490	$100,000	$12,000	$0	$30,000	$0
Carryover Encumbrances	$105,572	$0	$0	$0	$0	$0	$0	$0
Total Vehicle Maintenance	**$1,141,896**	**$1,103,026**	**$1,199,742**	**$1,134,841**	**$1,063,860**	**$1,069,250**	**$1,117,019**	**$1,105,179**
Equipment Acquisitions								
Capital Purchases	$1,145,112	$750,000	$1,162,397	$750,000	$750,000	$750,000	$750,000	$750,000
Carryover Encumbrances	$412,397	$0	$0	$0	$0	$0	$0	$0
Total Equipment Acquisitions	**$1,557,509**	**$750,000**	**$1,162,397**	**$750,000**	**$750,000**	**$750,000**	**$750,000**	**$750,000**
Total Disbursements	**$2,699,405**	**$1,853,026**	**$2,362,139**	**$1,884,841**	**$1,813,860**	**$1,819,250**	**$1,867,019**	**$1,855,179**
Run Rate (Revenue Less Expenditures)	($941,487)	$0	($507,494)	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	$536,277	$536,277	$546,752	$546,752	$546,752	$546,752	$546,752	$546,752
Ratio Ending Balance to Disbursements	19.87%	28.94%	23.15%	29.01%	30.14%	30.05%	29.28%	29.47%
Ratio Ending Balance to Revenues	30.51%	28.94%	29.48%	29.01%	30.14%	30.05%	29.28%	29.47%

CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

		2023	2024	2025	2026	2027	Unfunded	Total
	Vehicle Maintenance							
1	Cutting Edges and Guards for Plows (14)	$30,000			$30,000			$60,000
2	Mobile Column Lifts	$60,000						$60,000
3	2000 Parts Washer Replacement	$10,000						$10,000
4	2001 Shop Air Compressor Replacement		$12,000					$12,000
	Total Vehicle Maintenance	**$100,000**	**$12,000**	**$0**	**$30,000**	**$0**	**$0**	**$142,000**
	Equipment Acquisitions							
1	Fleet Replacement Placeholder	$750,000	$750,000	$750,000	$750,000	$750,000		$3,750,000
	Total Vehicle Maintenance	**$750,000**	**$750,000**	**$750,000**	**$750,000**	**$750,000**	**$0**	**$3,750,000**
	TOTAL FLEET FUND	**$850,000**	**$762,000**	**$750,000**	**$780,000**	**$750,000**	**$0**	**$3,892,000**

City of Hudson
Five Year Plan

SPECIAL REVENUE FUNDS:

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
State Highway Improvement, 202							
BEGINNING BALANCE, JANUARY 1	**$207,543**	**$207,543**	**$249,344**	**$257,344**	**$265,344**	**$273,344**	**$281,344**
Revenue:							
License Fees	$15,000	$17,286	$15,000	$15,000	$15,000	$15,000	$15,000
Gasoline Tax	$58,000	$89,514	$58,000	$58,000	$58,000	$58,000	$58,000
Total Revenue	**$73,000**	**$106,801**	**$73,000**	**$73,000**	**$73,000**	**$73,000**	**$73,000**
TOTAL AVAILABLE	**$280,543**	**$314,344**	**$322,344**	**$330,344**	**$338,344**	**$346,344**	**$354,344**
TOTAL DISBURSEMENTS	**$65,000**	**$65,000**	**$65,000**	**$65,000**	**$65,000**	**$65,000**	**$65,000**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$215,543**	**$249,344**	**$257,344**	**$265,344**	**$273,344**	**$281,344**	**$289,344**

SPECIAL REVENUE FUNDS:

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Law Enforcement/Education - 213							
BEGINNING BALANCE, JANUARY 1	**$97,816**	**$97,816**	**$93,713**	**$89,713**	**$85,713**	**$81,713**	**$77,713**
Revenue:							
Court Fees	$3,000	$2,897	$3,000	$3,000	$3,000	$3,000	$3,000
TOTAL AVAILABLE	**$100,816**	**$100,713**	**$96,713**	**$92,713**	**$88,713**	**$84,713**	**$80,713**
TOTAL DISBURSEMENTS	**$7,000**	**$7,000**	**$7,000**	**$7,000**	**$7,000**	**$7,000**	**$7,000**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$93,816**	**$93,713**	**$89,713**	**$85,713**	**$81,713**	**$77,713**	**$73,713**

City of Hudson
Five Year Plan

SPECIAL REVENUE FUNDS:

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Hudson Teen Program - 230							
BEGINNING BALANCE, JANUARY 1	**$24,270**	**$24,270**	**$24,270**	**$24,270**	**$24,270**	**$24,270**	**$24,270**
Revenue:							
Contributions/Sales	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
TOTAL AVAILABLE	**$34,270**	**$34,270**	**$34,270**	**$34,270**	**$34,270**	**$34,270**	**$34,270**
TOTAL DISBURSEMENTS	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$24,270**	**$24,270**	**$24,270**	**$24,270**	**$24,270**	**$24,270**	**$24,270**

DEBT SERVICE FUNDS:

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Bond Retirement (301)							
BEGINNING BALANCE, JANUARY 1	**$677,909**	**$677,909**	**$677,909**	**$677,909**	**$677,909**	**$677,909**	**$677,909**
Revenue:							
Transfer In from General Fund	$2,398,805	$2,398,805	$2,478,616	$1,647,924	$1,340,770	$1,341,328	$1,336,227
Refunded Bond Revenue	0	0	0	0	0	0	0
Issuance Cost Refund/Premium	0	0	0	0	0	0	0
Total Revenue	**$2,398,805**	**$2,398,805**	**$2,478,616**	**$1,647,924**	**$1,340,770**	**$1,341,328**	**$1,336,227**
TOTAL AVAILABLE	**$3,076,714**	**$3,076,714**	**$3,156,525**	**$2,325,833**	**$2,018,679**	**$2,019,237**	**$2,014,136**
Expenses:							
Bond Principal	$1,960,851	$1,960,851	$2,087,739	$1,308,627	$1,030,515	$1,053,404	$1,071,291
Bond Interest	430,768	430,768	383,691	332,111	303,069	280,738	257,750
Refunded Bond Payment	0	0	0	0	0	0	0
Refunded Bond Issuance Costs	0	0	0	0	0	0	0
Loan Principal (OPWC 0% Interest Loan)	7,186	7,186	7,186	7,186	7,186	7,186	7,186
Total Expenses	**$2,398,805**	**$2,398,805**	**$2,478,616**	**$1,647,924**	**$1,340,770**	**$1,341,328**	**$1,336,227**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$677,909**	**$677,909**	**$677,909**	**$677,909**	**$677,909**	**$677,909**	**$677,909**

City of Hudson
Five Year Plan

CAPITAL FUND GROUP:

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Permissive Capital Use, 401							
BEGINNING BALANCE, JANUARY 1	**$308,809**	**$308,809**	**$326,809**	**$344,809**	**$362,809**	**$380,809**	**$398,809**
Revenue:							
State Permissive Auto	$163,000	$163,000	$163,000	$163,000	$163,000	$163,000	$163,000
Motor Vehicle Fees	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000
Total Revenue	**$263,000**	**$263,000**	**$263,000**	**$263,000**	**$263,000**	**$263,000**	**$263,000**
TOTAL AVAILABLE	**$571,809**	**$571,809**	**$589,809**	**$607,809**	**$625,809**	**$643,809**	**$661,809**
TOTAL DISBURSEMENTS	**$245,000**	**$245,000**	**$245,000**	**$245,000**	**$245,000**	**$245,000**	**$245,000**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$326,809**	**$326,809**	**$344,809**	**$362,809**	**$380,809**	**$398,809**	**$416,809**

CAPITAL FUND GROUP:

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Broadband Capital (402)							
BEGINNING BALANCE, JANUARY 1	**$118,790**	**$170,299**	**$1,371**	**$1,371**	**$1,371**	**$1,371**	**$1,371**
Revenue:							
Debt Proceeds	$0	$0	$0	$0	$0	$0	$0
Interest	$0	$1,581	$0	$0	$0	$0	$0
Total Revenue	**$0**	**$1,581**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL AVAILABLE	**$118,790**	**$171,880**	**$1,371**	**$1,371**	**$1,371**	**$1,371**	**$1,371**
TOTAL DISBURSEMENTS	**$0**	**$170,509**	**$0**	**$0**	**$0**	**$0**	**$0**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$118,790**	**$1,371**	**$1,371**	**$1,371**	**$1,371**	**$1,371**	**$1,371**

City of Hudson
Five Year Plan

CAPITAL FUND GROUP:

Downtown Phase II (441)

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	**$477,080**	**$556,467**	**$482,642**	**$382,642**	**$382,642**	**$382,642**	**$382,642**
Revenue:							
Transfer In	$0	$0	$0	$0	$0	$0	$0
Debt Proceeds	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$0	$5,562	$0	$0	$0	$0	$0
Total Revenue	**$0**	**$5,562**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL AVAILABLE	**$477,080**	**$562,029**	**$482,642**	**$382,642**	**$382,642**	**$382,642**	**$382,642**
TOTAL DISBURSEMENTS	**$0**	**$79,387**	**$100,000**	**$0**	**$0**	**$0**	**$0**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$477,080**	**$482,642**	**$382,642**	**$382,642**	**$382,642**	**$382,642**	**$382,642**

ENTERPRISE FUND GROUP:

Wastewater Fund (502)

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	**$34,840**	**$34,840**	**$36,198**	**$33,616**	**$34,316**	**$34,036**	**$32,796**
Revenue:							
Customer Sales	$0	$1,158	$0	$0	$0	$0	$0
Interest Income/Misc	$112,829	$112,829	$112,629	$115,211	$114,511	$114,791	$116,031
Transfer/Advance-In	$0	$0	$0	$0	$0	$0	$0
Total Revenue	**$112,829**	**$113,987**	**$112,629**	**$115,211**	**$114,511**	**$114,791**	**$116,031**
TOTAL AVAILABLE	**$147,669**	**$148,827**	**$148,827**	**$148,827**	**$148,827**	**$148,827**	**$148,827**
TOTAL DISBURSEMENTS	**$112,629**	**$112,629**	**$115,211**	**$114,511**	**$114,791**	**$116,031**	**$111,938**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$35,040**	**$36,198**	**$33,616**	**$34,316**	**$34,036**	**$32,796**	**$36,889**

City of Hudson
Five Year Plan

ENTERPRISE FUND GROUP:

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Utility Deposit Fund (508)							
BEGINNING BALANCE, JANUARY 1	**$578,746**	**$578,746**	**$559,851**	**$559,851**	**$559,851**	**$559,851**	**$559,851**
Revenues:							
Utility Deposits	$90,000	$71,105	$90,000	$90,000	$90,000	$90,000	$90,000
TOTAL AVAILABLE	**$668,746**	**$649,851**	**$649,851**	**$649,851**	**$649,851**	**$649,851**	**$649,851**
TOTAL DISBURSEMENTS	**$90,000**	**$90,000**	**$90,000**	**$90,000**	**$90,000**	**$90,000**	**$90,000**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$578,746**	**$559,851**	**$559,851**	**$559,851**	**$559,851**	**$559,851**	**$559,851**

INTERNAL SERVICE FUND GROUP

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Self Insurance Fund (602)							
BEGINNING BALANCE, JANUARY 1	**$224,216**	**$224,216**	**$262,901**	**$262,901**	**$262,901**	**$262,901**	**$262,901**
Revenues:							
Inter-department contributions	$180,000	$190,959	$180,000	$180,000	$180,000	$180,000	$180,000
TOTAL AVAILABLE	**$404,216**	**$415,175**	**$442,901**	**$442,901**	**$442,901**	**$442,901**	**$442,901**
TOTAL DISBURSEMENTS	**$180,000**	$152,274	**$180,000**	**$180,000**	**$180,000**	**$180,000**	**$180,000**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$224,216**	**$262,901**	**$262,901**	**$262,901**	**$262,901**	**$262,901**	**$262,901**

INTERNAL SERVICE FUND GROUP

Flexible Benefits Fund (603)

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	**$33,616**	**$33,616**	**$11,983**	**$11,983**	**$11,983**	**$11,983**	**$11,983**
Revenue:							
Employee Contributions	$135,000	$85,175	$135,000	$135,000	$135,000	$135,000	$135,000
TOTAL AVAILABLE	**$168,616**	**$118,791**	**$146,983**	**$146,983**	**$146,983**	**$146,983**	**$146,983**
TOTAL DISBURSEMENTS	**$135,000**	**$106,807**	**$135,000**	**$135,000**	**$135,000**	**$135,000**	**$135,000**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$33,616**	**$11,983**	**$11,983**	**$11,983**	**$11,983**	**$11,983**	**$11,983**

INTERNAL SERVICE FUND GROUP

Medical Self-Insurance Fund (605)

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	**$103,938**	**$103,938**	**$83,323**	**$83,323**	**$83,323**	**$83,323**	**$83,323**
Revenue:							
Employer Contributions	$376,000	$227,464	$376,000	$376,000	$376,000	$376,000	$376,000
Miscellaneous	$0	$2,040	$0	$0	$0	$0	$0
Total Revenue	**$376,000**	**$229,504**	**$376,000**	**$376,000**	**$376,000**	**$376,000**	**$376,000**
TOTAL AVAILABLE	**$479,938**	**$333,442**	**$459,323**	**$459,323**	**$459,323**	**$459,323**	**$459,323**
TOTAL DISBURSEMENTS	**$376,000**	**$250,119**	**$376,000**	**$376,000**	**$376,000**	**$376,000**	**$376,000**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$103,938**	**$83,323**	**$83,323**	**$83,323**	**$83,323**	**$83,323**	**$83,323**

City of Hudson
Five Year Plan

TRUST AND AGENCY FUNDS:

Police Pension 701

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Revenue:							
Real and personal property taxes	$345,000	$348,457	$345,000	$345,000	$345,000	$345,000	$345,000
TOTAL AVAILABLE	**$345,000**	**$348,457**	**$345,000**	**$345,000**	**$345,000**	**$345,000**	**$345,000**
TOTAL DISBURSEMENTS	**$345,000**	**$348,457**	**$345,000**	**$345,000**	**$345,000**	**$345,000**	**$345,000**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

TRUST AND AGENCY FUNDS:

Contractors Deposits, 727

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	**$155,150**	**$389,024**	**$159,460**	**$159,460**	**$159,460**	**$159,460**	**$159,460**
Revenue:							
Inspection Fees	$10,000	7,139	$10,000	$10,000	$10,000	$10,000	$10,000
Contractor's Deposits	100,000	102,366	100,000	100,000	100,000	100,000	100,000
Deposits - Barlow Community Center	1,000	2,486	1,000	1,000	1,000	1,000	1,000
Total Revenue	**$111,000**	**$111,990**	**$111,000**	**$111,000**	**$111,000**	**$111,000**	**$111,000**
TOTAL AVAILABLE	**$266,150**	**$501,014**	**$270,460**	**$270,460**	**$270,460**	**$270,460**	**$270,460**
Expenses:							
Engineering/Inspection Fees	$10,000	$32,709	$10,000	$10,000	$10,000	$10,000	$10,000
Developers' Deposits	100,000	$307,845	100,000	100,000	100,000	100,000	100,000
Refunds	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Expenses	**$111,000**	**$341,554**	**$111,000**	**$111,000**	**$111,000**	**$111,000**	**$111,000**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$155,150**	**$159,460**	**$159,460**	**$159,460**	**$159,460**	**$159,460**	**$159,460**

City of Hudson
Five Year Plan

TRUST AND AGENCY FUNDS

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Culvert Bonds, 730							
BEGINNING BALANCE, JANUARY 1	**$367,694**	**$568,949**	**$281,277**	**$303,777**	**$326,277**	**$348,777**	**$371,277**
Revenue:							
Deposits - Culvert Bonds	$100,000	$12,858	$100,000	$100,000	$100,000	$100,000	$100,000
Right-of-Way Fees	25,000	0	25,000	25,000	25,000	25,000	25,000
Total Revenue	**$125,000**	**$12,858**	**$125,000**	**$125,000**	**$125,000**	**$125,000**	**$125,000**
TOTAL AVAILABLE	**$492,694**	**$581,807**	**$406,277**	**$428,777**	**$451,277**	**$473,777**	**$496,277**
Expenses:							
Inspection Fees	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500
Refunds	100,000	298,030	100,000	100,000	100,000	100,000	100,000
Total Expenses	**$102,500**	**$300,530**	**$102,500**	**$102,500**	**$102,500**	**$102,500**	**$102,500**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$390,194**	**$281,277**	**$303,777**	**$326,277**	**$348,777**	**$371,277**	**$393,777**

TRUST AND AGENCY FUND GROUP:

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Emergency Medical Service Trust, 731							
BEGINNING BALANCE, JANUARY 1	**$20,109**	**$20,634**	**$20,523**	**$19,523**	**$18,523**	**$17,523**	**$16,523**
Revenue:							
Interest	$500	$0	$500	$500	$500	$500	$500
Contributions	1,000	2,614	1,000	1,000	1,000	1,000	1,000
Total Revenue	**$1,500**	**$2,614**	**$1,500**	**$1,500**	**$1,500**	**$1,500**	**$1,500**
TOTAL AVAILABLE	**$21,609**	**$23,248**	**$22,023**	**$21,023**	**$20,023**	**$19,023**	**$18,023**
TOTAL DISBURSEMENTS	**$2,500**	**$2,725**	**$2,500**	**$2,500**	**$2,500**	**$2,500**	**$2,500**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$19,109**	**$20,523**	**$19,523**	**$18,523**	**$17,523**	**$16,523**	**$15,523**

TRUST AND AGENCY FUND GROUP:

Bandstand Trust, 736

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	**$13,764**	**$13,764**	**$10,902**	**$8,022**	**$8,142**	**$8,262**	**$8,382**
Revenue:							
Interest	$120	$138	$120	$120	$120	$120	$120
TOTAL AVAILABLE	**$13,884**	**$13,902**	**$11,022**	**$8,142**	**$8,262**	**$8,382**	**$8,502**
TOTAL DISBURSEMENTS	**$3,000**	**$3,000**	**$3,000**	**$0**	**$0**	**$0**	**$0**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$10,884**	**$10,902**	**$8,022**	**$8,142**	**$8,262**	**$8,382**	**$8,502**

Note: Per trust agreement. must maintain minimum $8,000 balance.

TRUST AND AGENCY FUND GROUP:

Clock Tower Maintenance Trust, 737

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
BEGINNING BALANCE, JANUARY 1	**$7,428**	**$7,428**	**$7,502**	**$7,602**	**$7,702**	**$7,802**	**$7,902**
Revenue:							
Interest	$100	$74	$100	$100	$100	$100	$100
TOTAL AVAILABLE	**$7,528**	**$7,502**	**$7,602**	**$7,702**	**$7,802**	**$7,902**	**$8,002**
TOTAL DISBURSEMENTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$7,528**	**$7,502**	**$7,602**	**$7,702**	**$7,802**	**$7,902**	**$8,002**

Note: Per trust agreement, must maintain minimum $7,000 balance.

City of Hudson
Five Year Plan

TRUST AND AGENCY FUNDS:

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Library Levy, 740							
BEGINNING BALANCE, JANUARY 1	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Revenue:							
Real and Personal Property Taxes	$2,680,000	$2,723,159	$2,680,000	$2,680,000	$2,680,000	$2,680,000	$2,680,000
TOTAL AVAILABLE	**$2,680,000**	**$2,723,159**	**$2,680,000**	**$2,680,000**	**$2,680,000**	**$2,680,000**	**$2,680,000**
Expenses:							
County Auditor/Treasurer Fees	$60,000	$60,000	$60,000	$60,000	$60,000	$60,000	$60,000
	2,620,000	2,663,159	2,620,000	2,620,000	2,620,000	2,620,000	2,620,000
Total Expenses	**$2,680,000**	**$2,723,159**	**$2,680,000**	**$2,680,000**	**$2,680,000**	**$2,680,000**	**$2,680,000**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

TRUST AND AGENCY FUNDS

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Dedicated Tax Revenue Fund (750)							
BEGINNING BALANCE, JANUARY 1	**$1,905**	**$1,905**	**$0**	**$0**	**$0**	**$0**	**$0**
Revenue:							
Income Taxes	$2,039,525	$2,039,525	$2,090,513	$2,142,776	$2,196,345	$2,251,254	$2,307,535
TOTAL AVAILABLE	**$2,041,430**	**$2,041,430**	**$2,090,513**	**$2,142,776**	**$2,196,345**	**$2,251,254**	**$2,307,535**
Expenses:							
RITA Fees	$49,537	$49,537	$50,775	$52,045	$53,346	$54,680	$56,047
Proceeds to Hudson Schools	1,989,987	1,991,893	2,039,738	2,090,731	2,142,999	2,196,574	2,251,489
Muni Tax Refund							
Total Expenses	**$2,039,524**	**$2,041,430**	**$2,090,513**	**$2,142,776**	**$2,196,345**	**$2,251,254**	**$2,307,535**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$1,906**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

TRUST AND AGENCY FUNDS

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
FIRE/EMS Service Fund (LOSAP) - 760							
BEGINNING BALANCE, JANUARY 1	**$267,293**	**$267,293**	**$283,518**	**$307,518**	**$331,518**	**$355,518**	**$379,518**
Revenue:							
Contributions from Fire/EMS Operating	$59,000	$59,000	$59,000	$59,000	$59,000	$59,000	$59,000
TOTAL AVAILABLE	**$326,293**	**$326,293**	**$342,518**	**$366,518**	**$390,518**	**$414,518**	**$438,518**
TOTAL DISBURSEMENTS	**$35,000**	**$42,775**	**$35,000**	**$35,000**	**$35,000**	**$35,000**	**$35,000**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$291,293**	**$283,518**	**$307,518**	**$331,518**	**$355,518**	**$379,518**	**$403,518**

TRUST AND AGENCY FUNDS

Fund/Category	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Veteran's Memorial Garden (770)							
BEGINNING BALANCE, JANUARY 1	**$16,508**	**$16,508**	**$16,173**	**$15,923**	**$15,673**	**$15,423**	**$15,173**
Revenue:							
Interest	$250	$165	$250	$250	$250	$250	$250
TOTAL AVAILABLE	**$16,758**	**$16,673**	**$16,423**	**$16,173**	**$15,923**	**$15,673**	**$15,423**
TOTAL DISBURSEMENTS	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**
Encumbrances	$0	$0	$0	$0	$0	$0	$0
ENDING BALANCE, DECEMBER 31	**$16,258**	**$16,173**	**$15,923**	**$15,673**	**$15,423**	**$15,173**	**$14,923**

CITY OF HUDSON, OHIO
FIVE YEAR PLAN
EMPLOYEE COUNT

	2023 Budget				2022 Budget				2021 Actual				2020 Actual				2019 Actual				2018 Actual			
Department	**FT**	**PT**	**S**	**Vol**	**FT**	**PT**	**S**	**Vol**	**FT**	**PT**	**S**	**Vol**	**FT**	**PT**	**S**	**Vol**	**FT**	**PT**	**S**	**Vol**	**FT**	**PT**	**S**	**Vol**
General Fund																								
Police	41	11		5	39	12		5	36	12		5	34	12		5	37	12		5	36	11		4
Community Development	8		2		5.5	1			5.5				5.5				6				6		1	
Economic Development	0				1				1				1				1				1			
Street Trees & ROW	0.3				0.3				0.3				0.3				0.3				0.3			
Mayor & Council	1				1				1				1				1				1			
Legal	1	2			1	2			1	2			1	2			1	2			1	2		
Admin	6.5		1		8.5				5.5				5.5				5.5				4.5	1	1	
Finance	7	1			7	1			8				8				9				8			
Information Services	2				1.5				1.25				1.25				1.25				1.25			
Engineering	9		4		9.5		4		7.5		4		7.5		4		8		4		9		3	
Public Properties	2.85	2			2.85	2			2.85				2.85				2.85				2.85			
Public Works - Admin	2.5	1			2.5				2.5				2.5				3.5				4.5			
Total General Fund	**81.15**	**17**	**7**	**5**	**79.65**	**18**	**4**	**5**	**72.4**	**14**	**4**	**5**	**70.4**	**14**	**4**	**5**	**76.4**	**14**	**4**	**5**	**75.4**	**14**	**5**	**4**
Other Funds																								
Street Maintenance	10.1				9.1				9.1				9.1				9.1				9.1			
Cemetery	2.05	1	1		2.05	1	1		2.05	1	1		2.05	1	1		2.05	1	1		2.05	1	1	
Parks	5.1	3	15		5.1	3	15		5.25	2	15		5.25	2	15		5.25	2	15		5.25	2	15	
Cable	2	2	1		3	2	1		2.5	2	1		3	2	1		2.5	2	1		2.5	2	6	
Fire	6.8	2		36	5.8	2		36	6	2		36	6	2		36	5	2		33	5	2		37
EMS	5	29.9		20	5	26		20	4	29		20	4	29		20	4	28		20	4	30		22
Water	7.75	1			9	1			5.55	1			5.05	1			5.55	1			5.5			
Electric (HPP)	24.6				25.1				28.95				28.45				28.95				27.5			
Storm Water	7.25				8				9				9				9				9.5			
Golf	4.45		63		4.45		49		4.45		60		4.45		60		4.45		56		4.45		60	
Broadband	2.5				2.5				2.5				2				2.5				2.5			
Vehicle Maintenance	3.25				3.25				3.25				2.25				3.25				3.25			
Total Other Funds	**80.85**	**38.9**	**80**	**56**	**82.35**	**35**	**66**	**56**	**82.6**	**37**	**77**	**56**	**80.6**	**37**	**77**	**56**	**81.6**	**36**	**73**	**53**	**80.6**	**37**	**82**	**59**
Grand Total	**162**	**55.9**	**87**	**61**	**162**	**53**	**70**	**61**	**155**	**51**	**81**	**61**	**151**	**51**	**81**	**61**	**158**	**50**	**77**	**58**	**156**	**51**	**87**	**63**

CITY OF HUDSON, OHIO
FIVE YEAR PLAN 2023 - 2027
PROPERTY TAX LEVIES

Fund	Purpose	Authorized By Voters On MM/DD/YY	Levy Type	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Authorized Rate	Effective Rate To Be Levied Res/Ag / Other
General	Inside						3.10	3.100 / 3.100
Cemetery	Inside						0.17	0.170 / 0.170
Police Pension	Inside						0.30	0.300 / 0.300
Library Operating	Current Expense	5/4/2021	Repl / Increase	5	2021/2025	2022/2026	2.90	2.900 / 2.900
Total							**6.47**	

City of Hudson, Ohio
Current Outstanding Indebtedness 2023 - 2027
Debt Service Schedule - Long Term Obligations

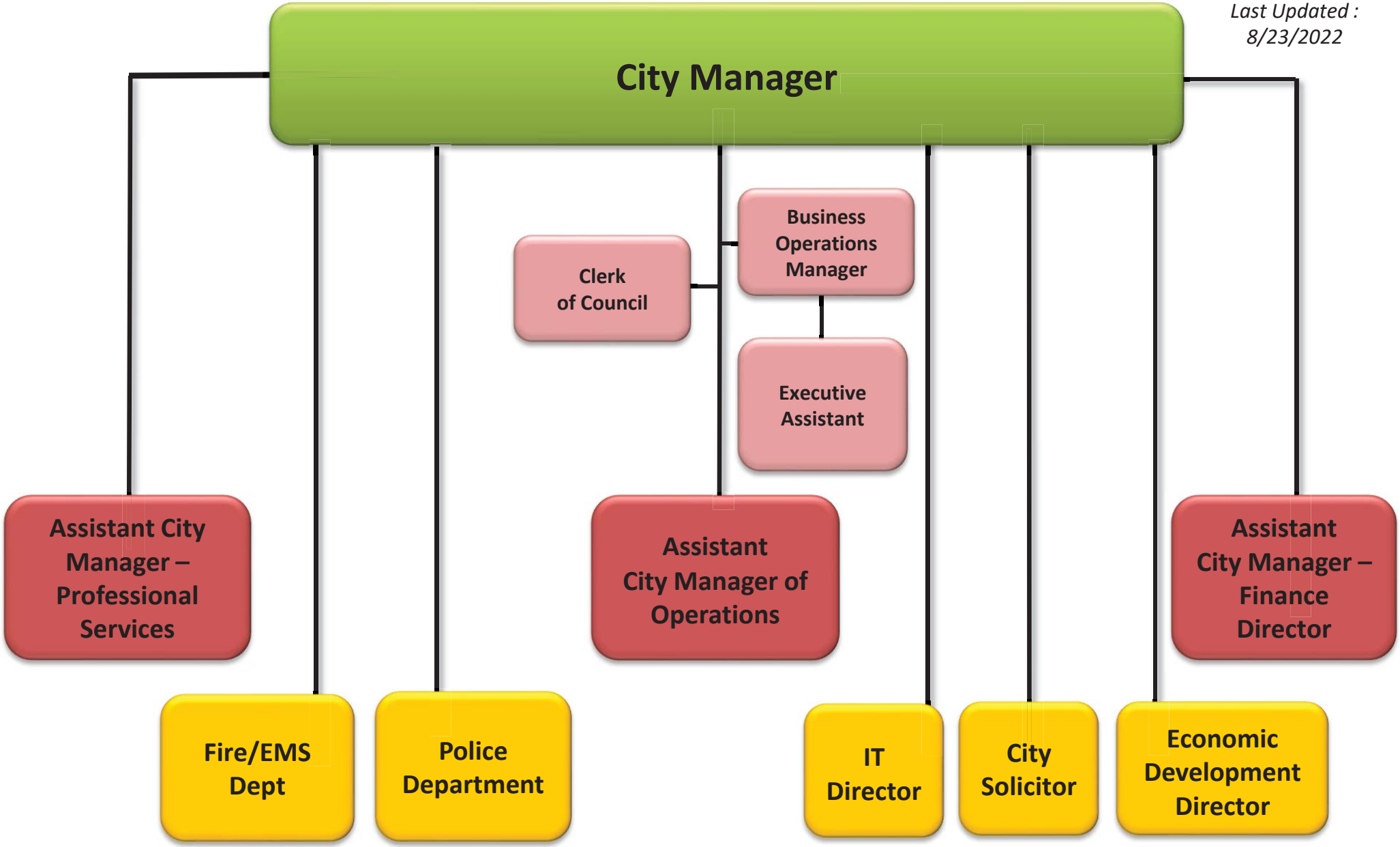
DEBT BY FUNDING SOURCE	RES/ ORD	ORIGINAL PRINCIPAL	BALANCE @12/31/2022	TERM	INTEREST RATE	PAYMENT YEARS	PRINCIPAL AND INTEREST 2023	2024	2025	2026	2027
GENERAL FUND INCOME TAXES											
BARLOW COMM CENTER EXPANSION (301)	02-201 (2), (3)	$330,000	$25,000	20 YR	2.0-2.5%	2004-2023	$25,625	$0	$0	$0	$0
POLICE FACILITY CONSTRUCTION (301)	02-201 (2), (3)	$3,985,000	$275,000	20 YR	2.0-2.5%	2004-2023	$281,875	$0	$0	$0	$0
SEASONS/NORTON CONNECTOR (301)	02-203 (2)	$1,200,000	$80,000	20 YR	2.0-2.5%	2004-2023	$82,000	$0	$0	$0	$0
MILFORD/RT 91 CONNECTOR (301)	04-74 (3)	$4,200,000	$598,000	20 YR	4.5 - 6.125%	2005-2024	$308,960	$307,020	$0	$0	$0
ATTERBURY BLVD RECONSTRUCTION (301)	11-93	$3,770,000	$1,955,000	20 YR	1.25 - 4.0%	2012-2031	$256,681	$255,981	$255,131	$259,131	$257,831
SEASONS ROAD INTERCHANGE (301)	11-94	$1,175,000	$610,000	20 YR	1.25 - 4.0%	2012-2031	$80,806	$79,006	$82,206	$80,256	$78,306
YOUTH DEVELOPMENT CTR PROPERTY (301)	12-128	$2,735,000	$1,496,019	20 YR	1.50 - 2.50%	2013-2032	$169,595	$169,768	$169,883	$169,941	$169,941
STREET IMPROVEMENT (301)	13-81	$5,000,000	$545,000	10 YR	2.00 - 3.00%	2014-2023	$558,625	$0	$0	$0	$0
ATTERBURY BRIDGE (OPWC LOAN)	2009	$143,714	$53,893	20 YR	0.00%	2009-2028	$7,186	$7,186	$7,186	$7,186	$7,186
STREET IMPROVEMENT (N. MAIN, BARLOW RD) (301)	18-161	$2,575,000	$2,130,000	20 YR	3.08%	2019-2038	$181,688	$183,238	$179,638	$181,038	$182,288
NEW CITY HALL OFFICES (301)	18-162	$5,580,000	$4,680,000	20 YR	3.08%	2019-2038	$381,925	$379,875	$382,675	$380,175	$377,525
CITY HALL OFFICES (301)	20-122	$965,000	$885,000	20 YR	1.00 - 4.00%	2021-2040	$58,650	$56,850	$55,050	$54,600	$54,150
GENERAL FUND TOTAL			**$13,332,912**				**$2,393,615**	**$1,438,924**	**$1,131,769**	**$1,132,327**	**$1,127,227**
YOUTH DEVELOPMENT CTR PROPERTY (205)	12-128	$2,000,000	$1,093,981	20 YR	1.50 - 2.50%	2013-2032	$124,018	$124,145	$124,229	$124,271	$124,271
STORM WATER IMPROVEMENTS I (504)	02-201 (2), (3)	$1,090,000	$75,000	20 YR	2.0-2.5%	2004-2023	$76,875	$0	$0	$0	$0
STORM WATER IMPROVEMENTS II (504)	02-201 (2), (3)	$2,417,000	$1,531,000	30 YR	3.0-5.0%	2006-2035	$145,106	$142,966	$136,826	$140,766	$141,259
TOTAL INCOME TAXES - ALL FUNDS			**$16,032,893**				**$2,739,614**	**$1,706,034**	**$1,392,824**	**$1,397,364**	**$1,392,757**

CITY OF HUDSON, OHIO
Current Outstanding Indebtedness 2023 - 2027
Debt Service Schedule - Long Term Obligations (cont)

DEBT BY FUNDING SOURCE	RES/ ORD	ORIGINAL PRINCIPAL	BALANCE @12/31/2022	TERM	INTEREST RATE	PAYMENT YEARS	PRINCIPAL AND INTEREST 2023	2024	2025	2026	2027
SOURCE: FUND REVENUE-USER CHARGES											
WATER SYSTEM IMPROV - PHASE II (501)	02-204 (2), (3)	$4,035,000	$2,095,000	30 YR	2.0-3.5%	2002-2033	$228,188	$229,188	$229,238	$234,138	$228,288
WATER SYSTEM IMPROV - PHASE III (501)	05-61 (3)	$667,000	$424,000	30 YR	3.0-5.0%	2006-2035	$39,560	$38,980	$38,400	$38,820	$39,130
WATER MAINS (N. MAIN ST.) (501)	18-63	$820,000	$685,000	20 YR	3.08%	2019-2038	$56,513	$55,463	$54,413	$53,363	$57,313
SEWER SYSTEM IMPROVMENTS I (502)	04-76 (3)	$855,000	$440,000	30 YR	2.7% - 4.25%	2005-2034	$41,800	$42,180	$44,540	$43,840	$40,035
SEWER SYSTEM IMPROVMENTS II (502)	05-60 (3)	$1,236,000	$780,000	30 YR	3.0-5.0%	2006-2035	$73,412	$72,332	$70,252	$72,192	$71,904
SEASONS ROAD SUBSTATION (503)	02-205 (2), (3)	$2,230,000	$150,000	20 YR	2.0-2.5%	2005-2023	$153,750	$0	$0	$0	$0
SEASONS SUB TO MAIN SUB - TRANS/DIST (503)	04-75 (3)	$1,000,000	$512,000	30 YR.	2.7% - 4.25%	2004-2034	$49,566	$48,826	$51,086	$50,286	$47,366
GOLF COURSE - EXPANSION (505)	02-202 (2), (3)	$1,645,000	$115,000	20 YR.	2.0-2.5%	2004-2023	$117,875	$0	$0	$0	$0
BRINE WELL (501)	20-121	$1,930,000	$1,770,000	20 YR	1.00 - 4.00%	2021-2040	$112,168	$113,768	$110,168	$114,268	$113,318
HUDSON DR WATERLINE (501)	20-121	$660,000	$605,000	20 YR	1.00 - 4.00%	2021-2040	$39,285	$38,085	$36,885	$36,585	$36,285
BROADBAND (510)	20-120	$3,940,000	$3,600,000	20 YR	1.00 - 2.35%	2021-2040	$237,443	$239,043	$240,543	$241,943	$238,243
Total Fund Revenue-User Charges			**$11,176,000**				**$1,149,557**	**$877,862**	**$875,522**	**$885,432**	**$871,879**
TOTAL - ALL FUNDS			**$27,208,893**				**$3,889,171**	**$2,583,896**	**$2,268,346**	**$2,282,796**	**$2,264,636**

Administration

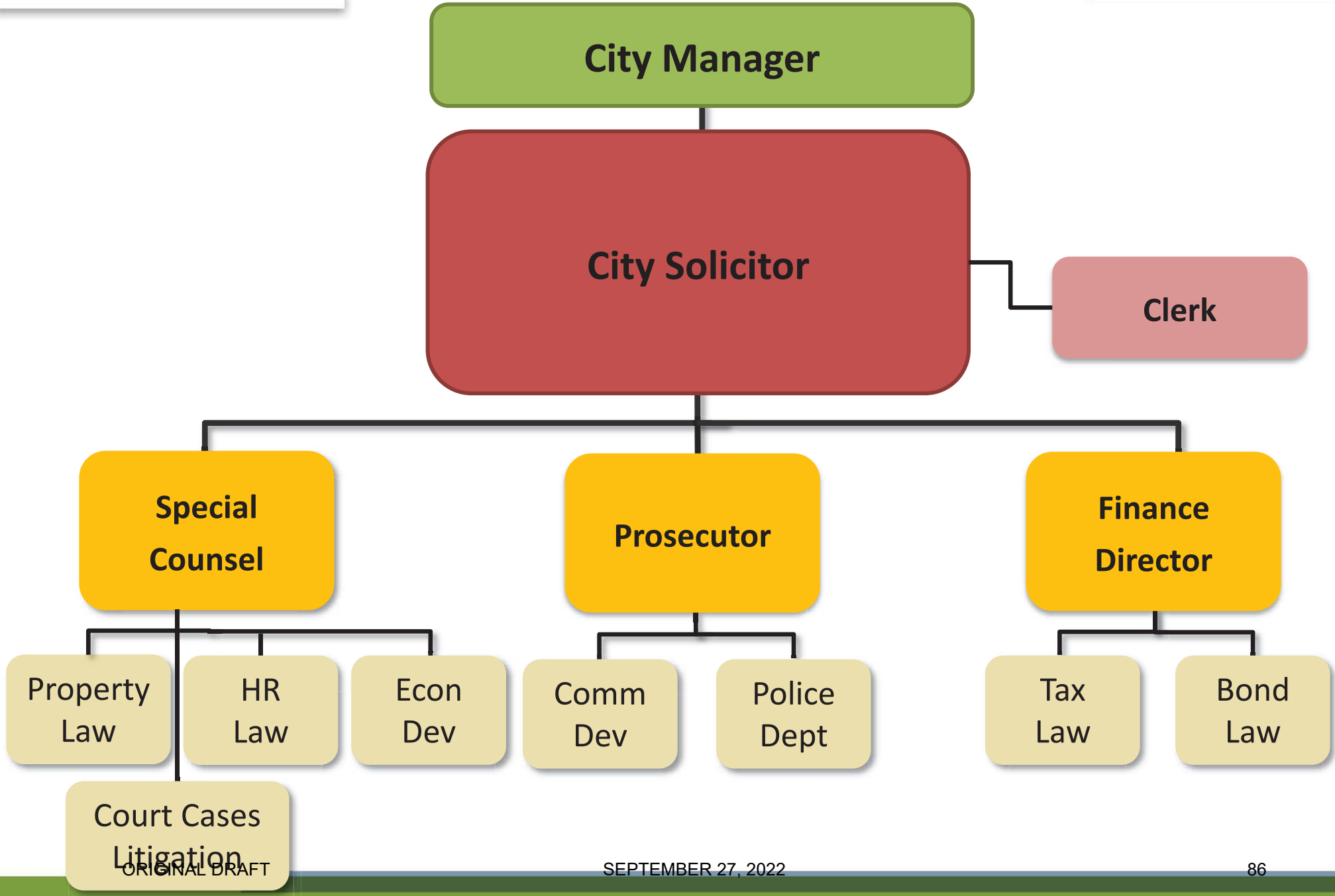
Last Updated : 8/23/2022



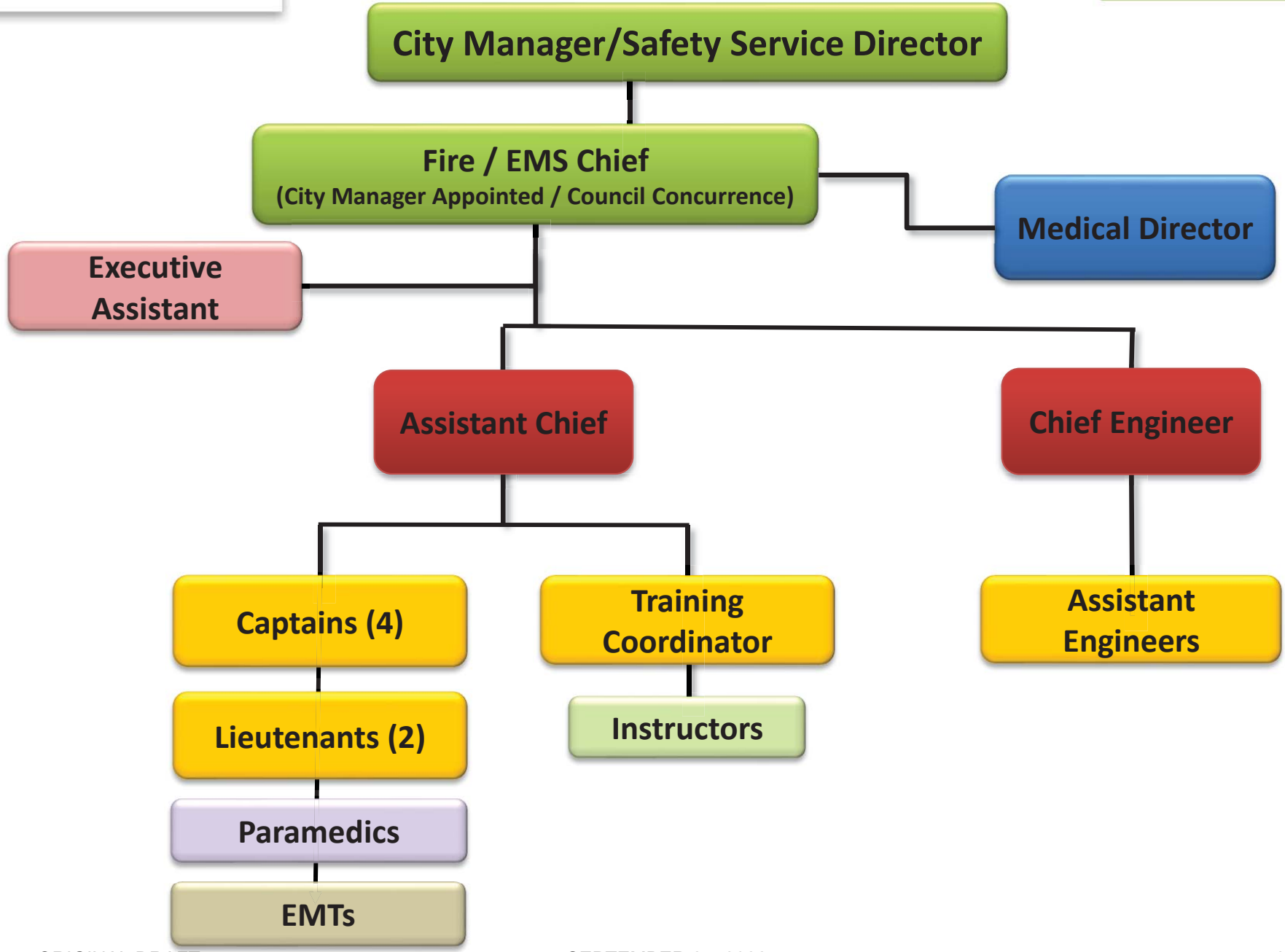
OHIO HUDSON

Professional Services –
Engineering, Community Development, Communications, HCTV

City Solicitor 2022

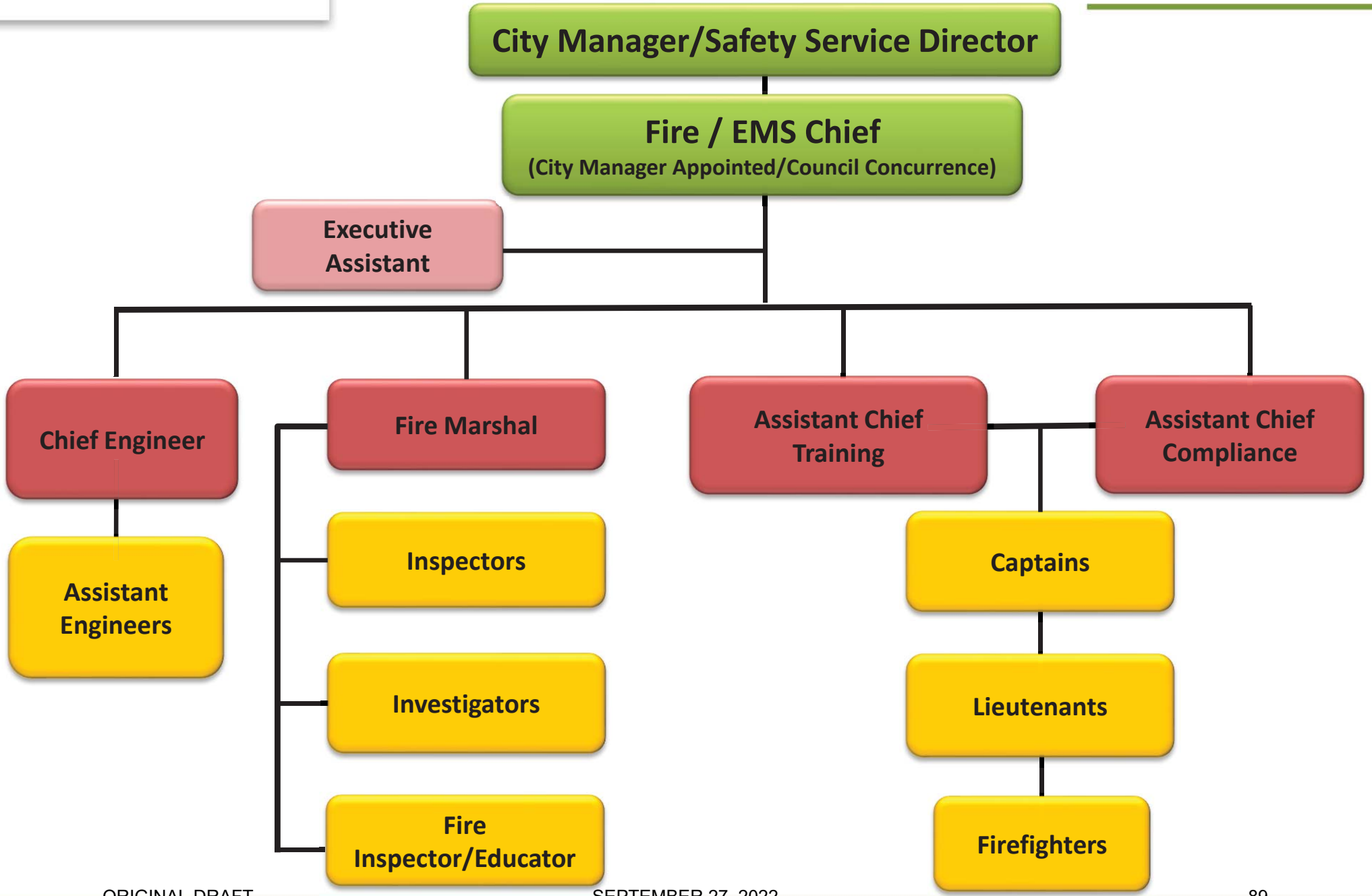


Hudson EMS

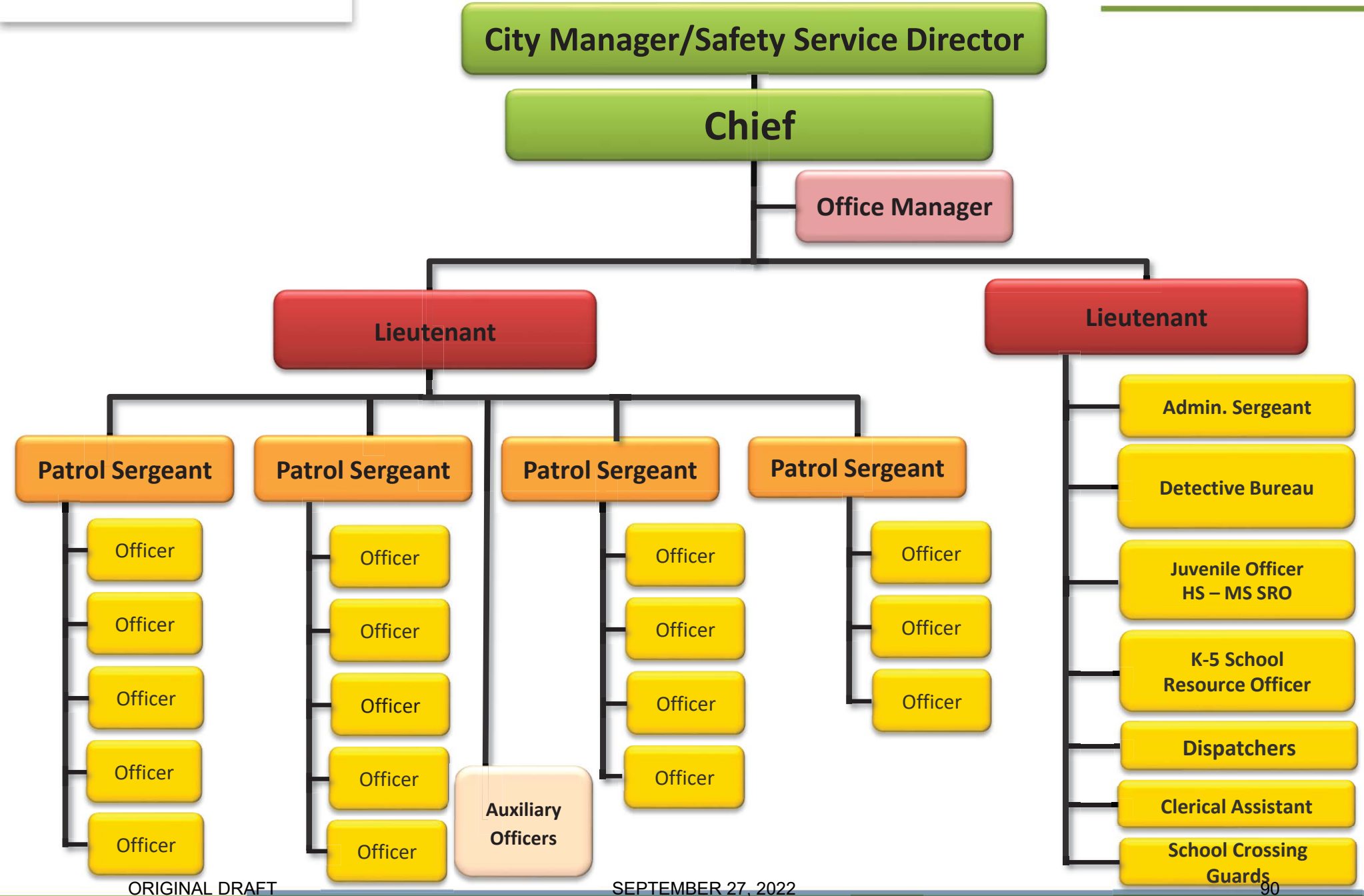

City Manager/Safety Service Director
Fire / EMS Chief
(City Manager Appointed / Council Concurrence)
Medical Director
Executive Assistant
Assistant Chief
Chief Engineer
Captains (4)
Training Coordinator
Assistant Engineers
Lieutenants (2)
Instructors
Paramedics
EMTs

Finance Department

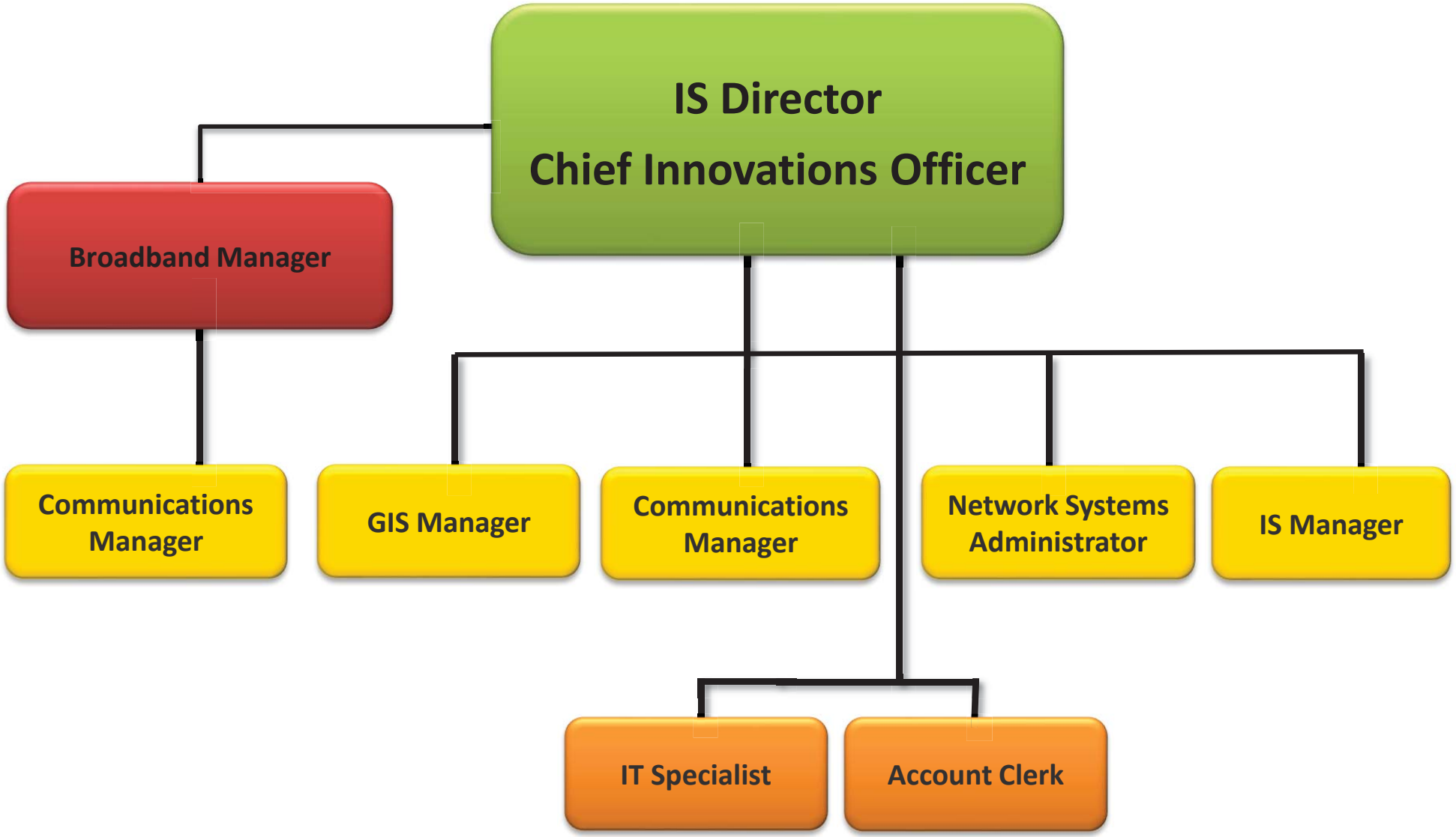
Fire Department



Police


City Manager/Safety Service Director
Chief
Office Manager
Lieutenant
Lieutenant
Patrol Sergeant
Patrol Sergeant
Patrol Sergeant
Patrol Sergeant
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Auxiliary Officers
Admin. Sergeant
Detective Bureau
Juvenile Officer HS – MS SRO
K-5 School Resource Officer
Dispatchers
Clerical Assistant
School Crossing Guards

IT/Velocity Broadband



OHIO HUDSON

Public Works Department