

CITY OF HUDSON, OHIO

FIVE YEAR PLAN 2023-2027



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 | <p>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.</p> <p>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.</p> |
| Compensated Absences | <p>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.</p> |

City of Hudson, Ohio
FIVE YEAR PLAN 2023-2027 - CITY COUNCIL PRIORITY DIRECTIVES

1. Infrastructure

Maintain outstanding quality city services that are sustainable 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

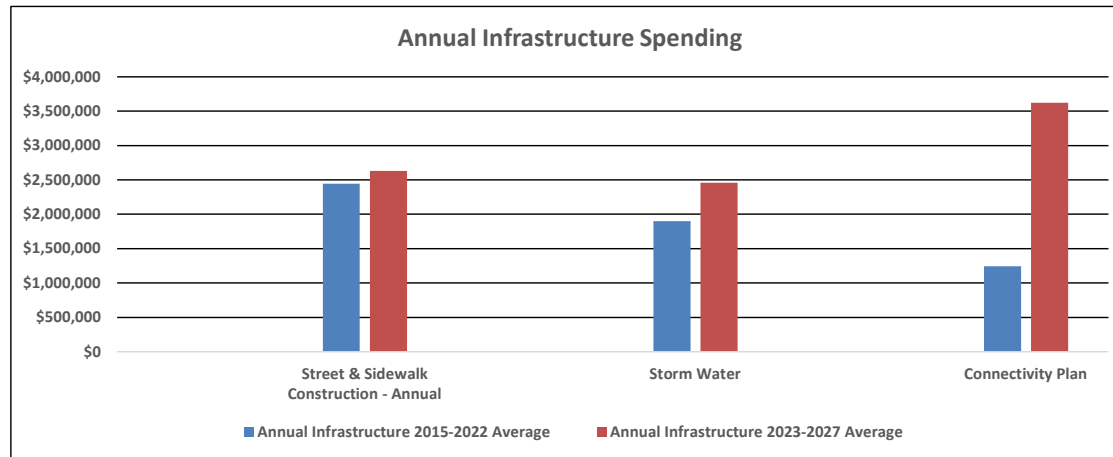
Maintain and enhance outstanding technology using emerging technology for enhanced services to the public and driving efficiency within the organization.

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 |



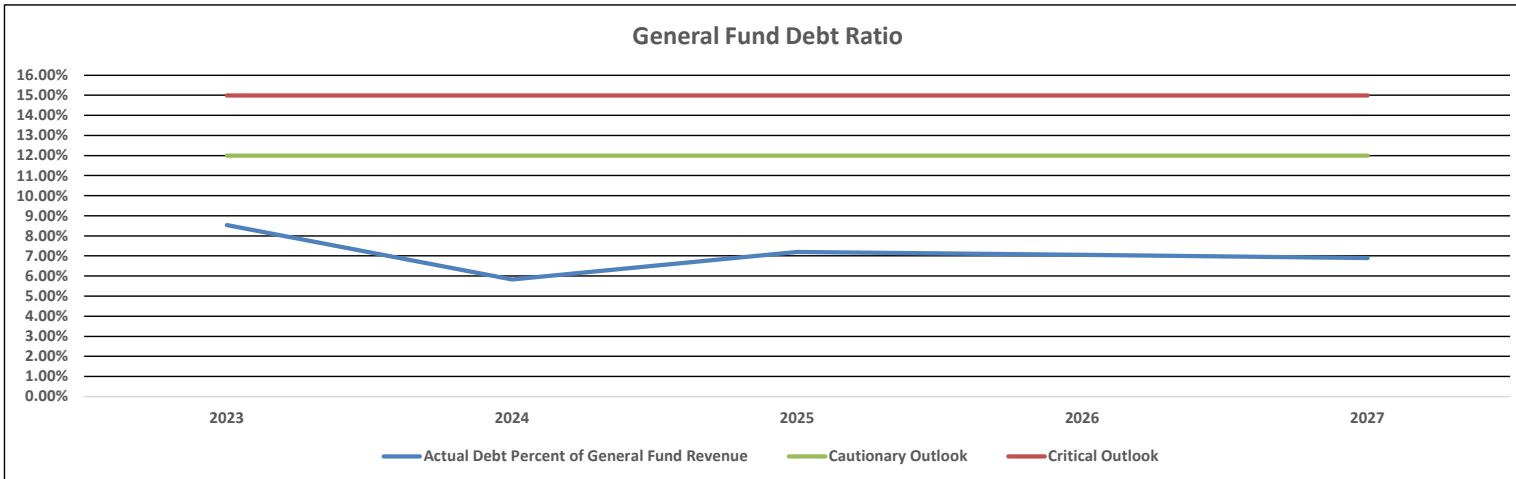
City of Hudson, Ohio
FIVE YEAR PLAN 2023-2027 - COUNCIL PRIORITIES

| 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%

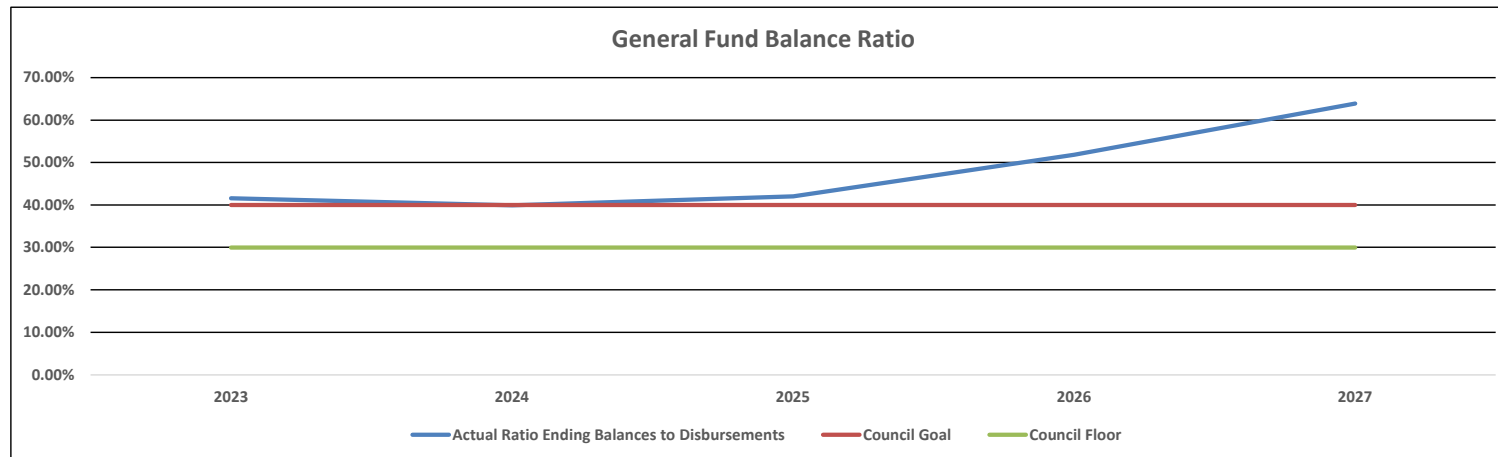
Cautionary Outlook: Ratio between 12% - 15%



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

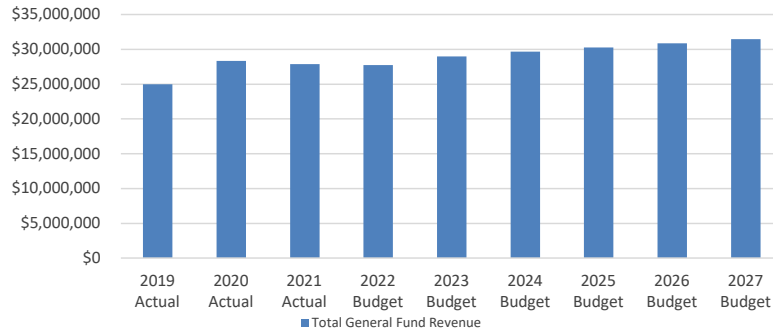
| General Fund Balance Floor - 30% | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|
| | | | | | |
| | 2023 | 2024 | 2025 | 2026 | 2027 |
| | | | | | |
| Ratio Ending Balances to Disbursements | 41.55% | 39.96% | 42.03% | 51.91% | 63.87% |
| | | | | | |
| Amount 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.



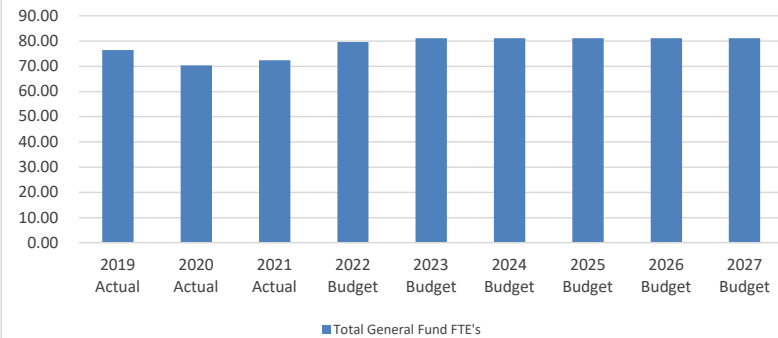
CITY OF HUDSON FIVE YEAR PLAN GENERAL FUND TRENDS

General Fund Revenue



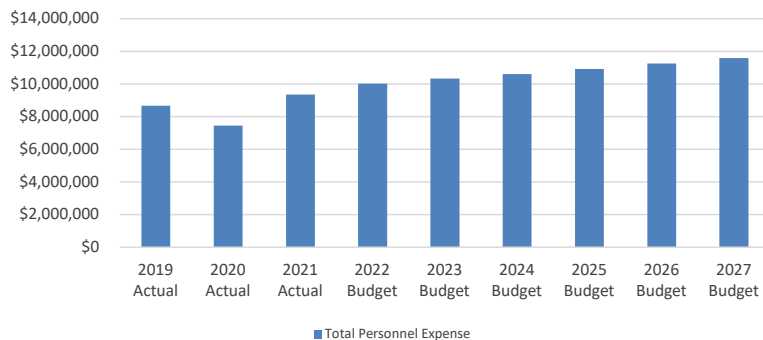
The main source of General Fund revenue is Income Tax which makes up about 75% of the total revenue. The other major source of revenue in the General Fund is Property Tax which is equal to about 13% of total revenue.

Full Time Employees



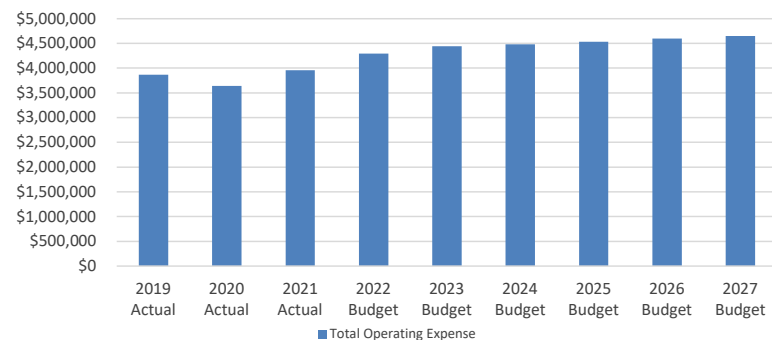
General Fund full time employees are 81.15 in 2023. This represents a 1.88% increase over the 2022 budget. In 2023 through 2027 Police Department employees represent 41 of the 81.15 full time employee count.

Personnel Expense



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.

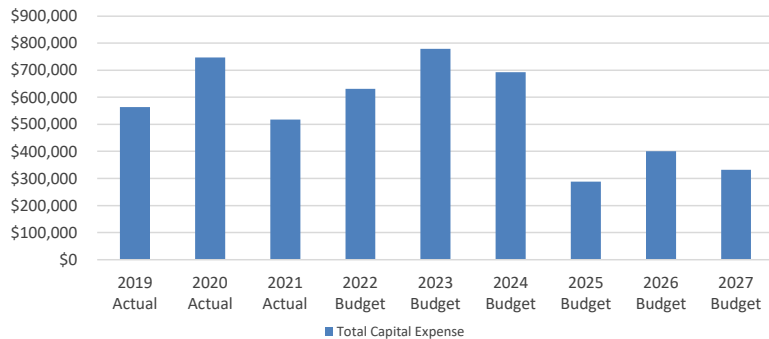
Operating Expense



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.

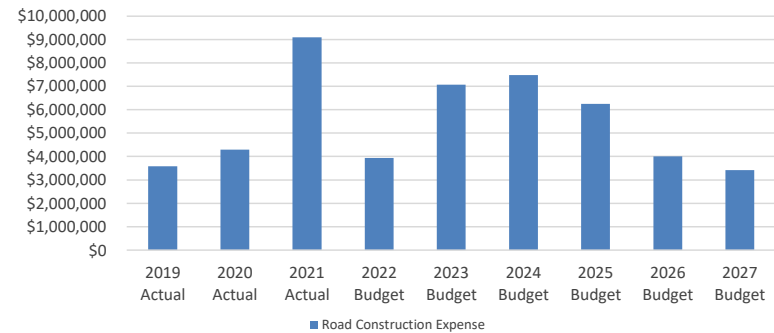
CITY OF HUDSON FIVE YEAR PLAN GENERAL FUND TRENDS

Capital Expense



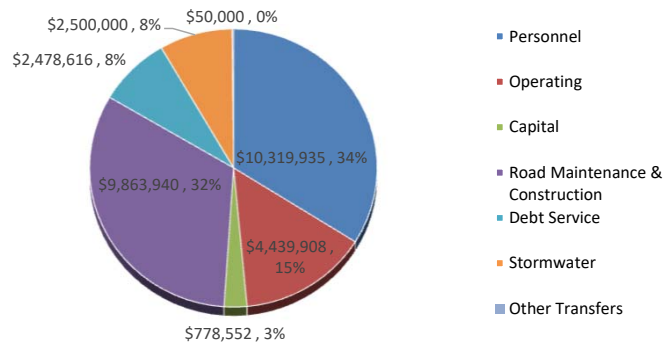
General Fund capital expenses are composed mostly of police vehicles and equipment and upkeep of City owned buildings.

Road Construction & Connectivity Expense



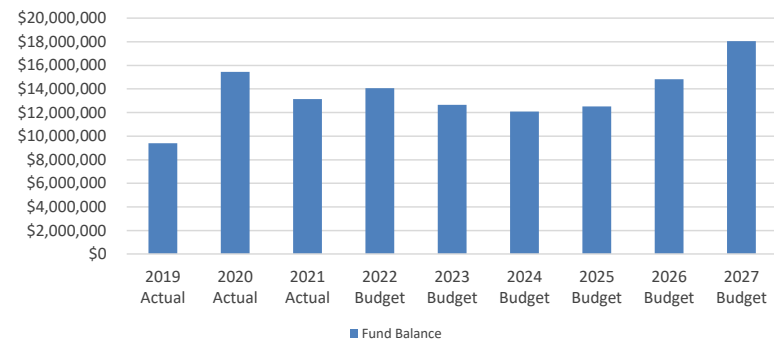
On an annual basis the General Fund transfers money to the 430 Fund to cover road reconstruction, repaving, and connectivity. The average from 2023 - 2027 is \$5,643,000 or 19% of the General Fund Budget.

2023 General Fund Expense by Category



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.

Fund Balance



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**

| <u>GENERAL FUND (101)</u> | 2021 Actual | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>BEGINNING BALANCE, JANUARY 1</u> | \$16,287,289 | \$13,134,688 | \$13,584,169 | \$14,076,450 | \$12,643,960 | \$12,075,502 | \$12,524,261 | \$14,823,466 |
| <u>Revenue:</u> | | | | | | | | |
| 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.)

Disbursements:

| | 2021 Actual | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 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 |
| <u>ENDING BALANCE, DECEMBER 31</u> | \$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.)

Personnel Expenditures

| | 2021 Actual | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|-------------------------------------|--------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 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.)

Operating Expenditures

| | 2021 Actual | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 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**

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|--|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| 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 Core Switches | \$80,000 | | | | | | \$80,000 |
| 3 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 Brownfield 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 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>Expenditures By Department</u> | | | | | | | | |
| 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 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>Expenditures By Department</u> | | | | | | | | |
| 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 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Expenditures By Department</u> | | | | | | | | |
| 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.

| | | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|--|---|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------|---------------------|
| <u>Street Construction Annual Program</u> | | | | | | | | |
| 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 |
| <u>Connectivity Program</u> | | | | | | | | |
| | 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 |
| <u>Other Connectivity</u> | | | | | | | | |
| 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.

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| 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.

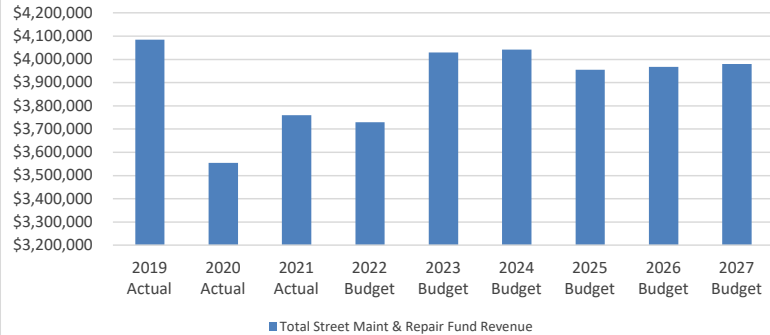
| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| Other Sources of Funding | | | | | | | |
| 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 and 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.

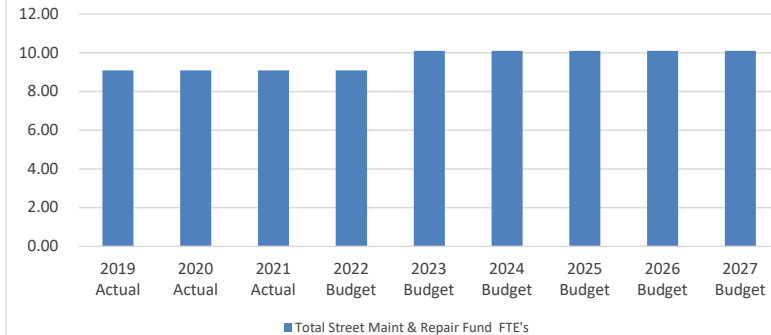
CITY OF HUDSON FIVE YEAR PLAN STREET MAINT. & REPAIR FUND TRENDS

Street Maint. & Repair Fund Revenue



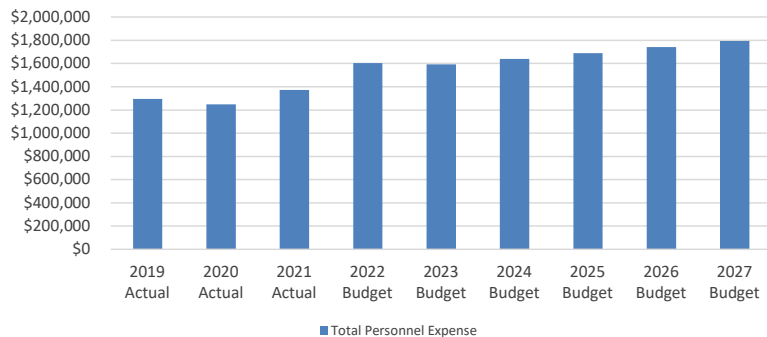
The main source of Street Maint. & Repair Fund revenue is a transfer from the General Fund which makes up about 70% of the total revenue. The other major sources of revenue are gas tax and license fees.

Full Time Employees



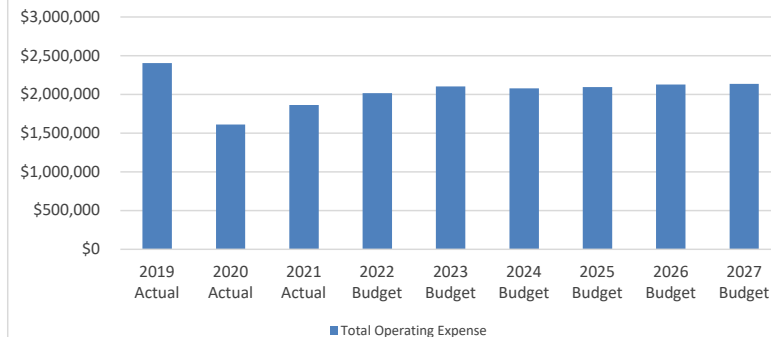
Street Maint. & Repair Fund full time employees increased to 10.1 in 2023. This total is not anticipated to change through 2027.

Personnel Expense



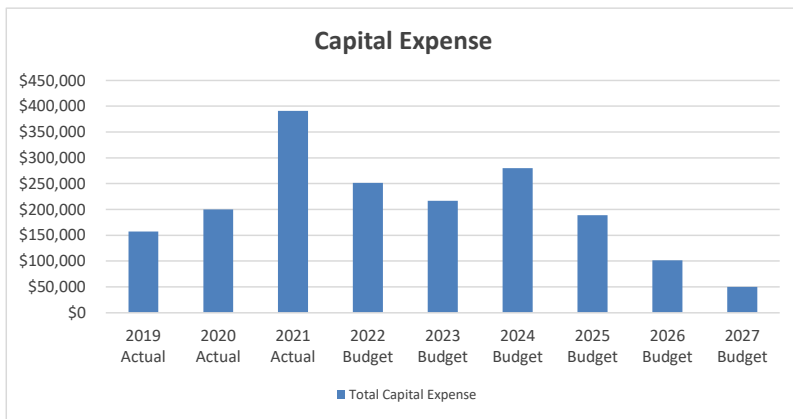
Street Maint & Repair Fund personnel costs rise an average of 5.59% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

Operating Expense

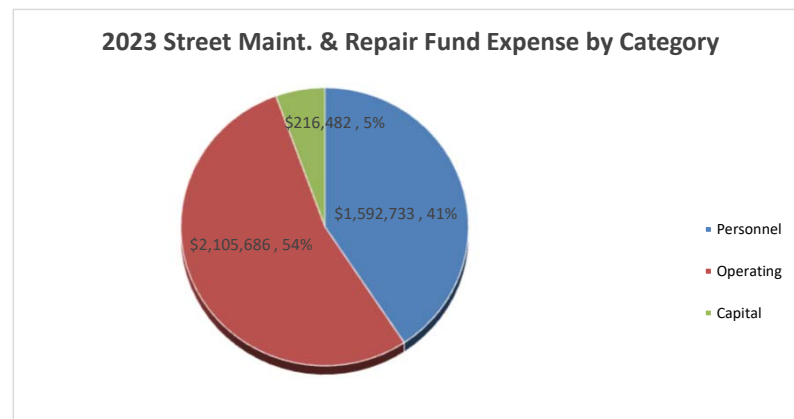


Street Maint & Repair Fund operating costs rise an average of 3.37% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

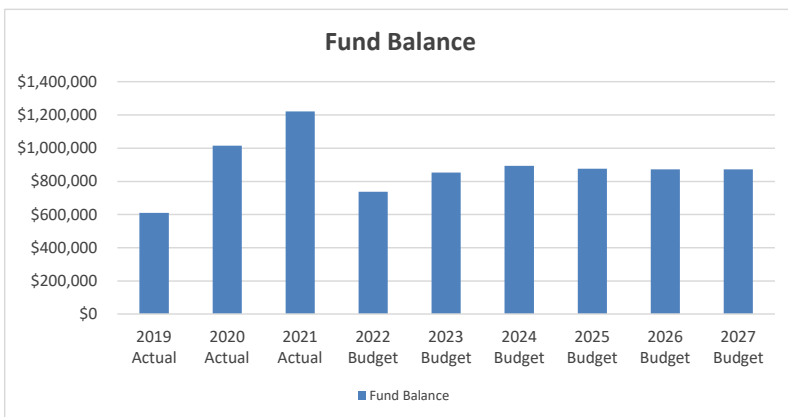
CITY OF HUDSON FIVE YEAR PLAN STREET MAINT. & REPAIR FUND TRENDS



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% |

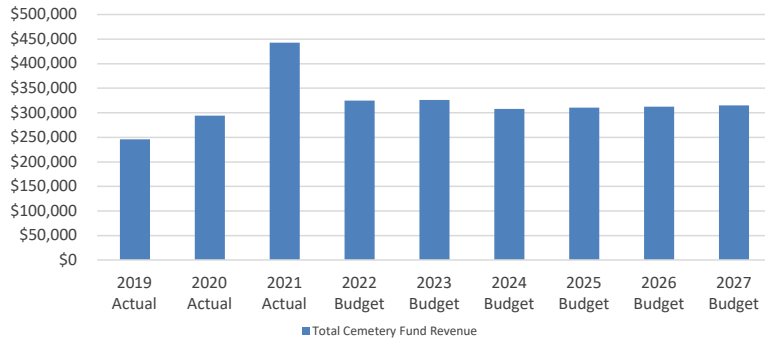
CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|---|------------------|------------------|------------------|------------------|-----------------|------------------|------------------|
| <u>Street Maintenance & Repair</u> | | | | | | | |
| 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 |
| <u>Leaf Collection</u> | | | | | | | |
| 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.

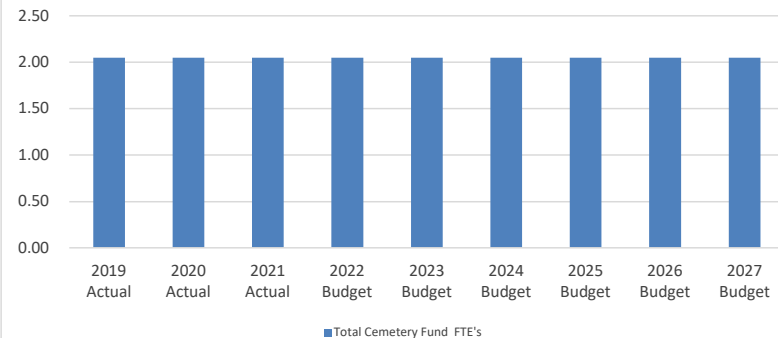
CITY OF HUDSON FIVE YEAR PLAN CEMETERY FUND TRENDS

Cemetery Fund Revenue



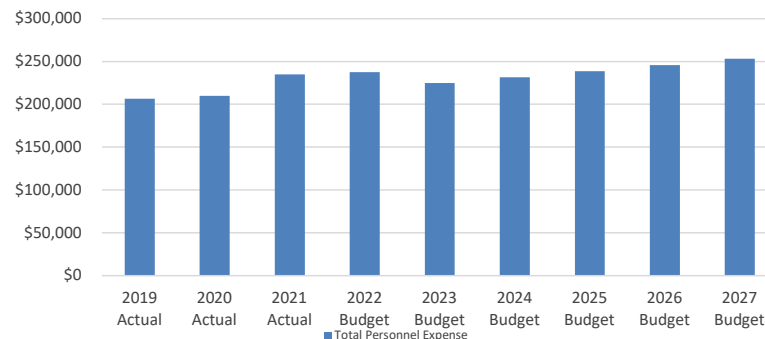
The main source of Cemetery Fund revenue is Property Taxes which makes up about 60% of the total revenue. The other major sources of revenue are charges for services.

Full Time Employees



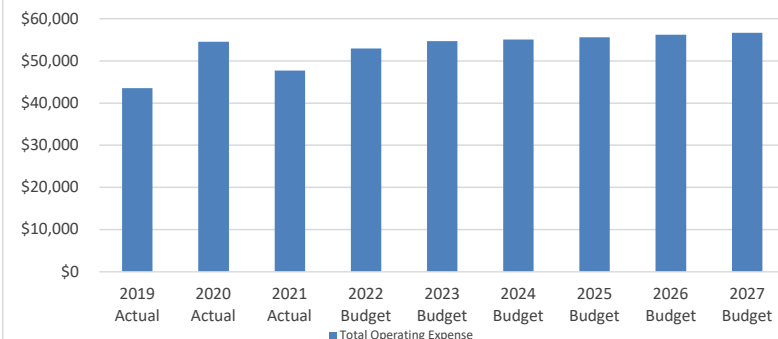
Cemetery Fund full time employees have remained at 2.05 since 2019. This total is not anticipated to change through 2027.

Personnel Expense



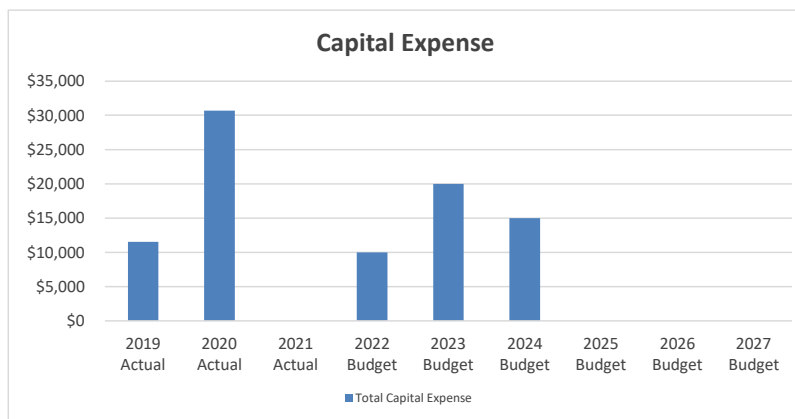
Cemetery Fund personnel costs rise an average of 2.41% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

Operating Expense

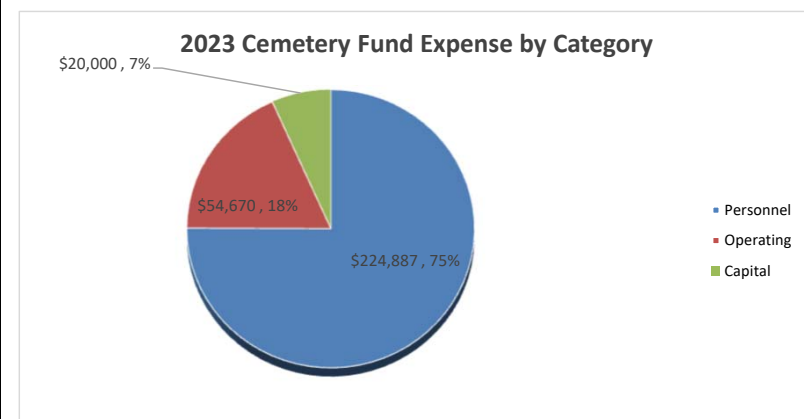


Cemetery Fund operating costs rise an average of 0.77% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

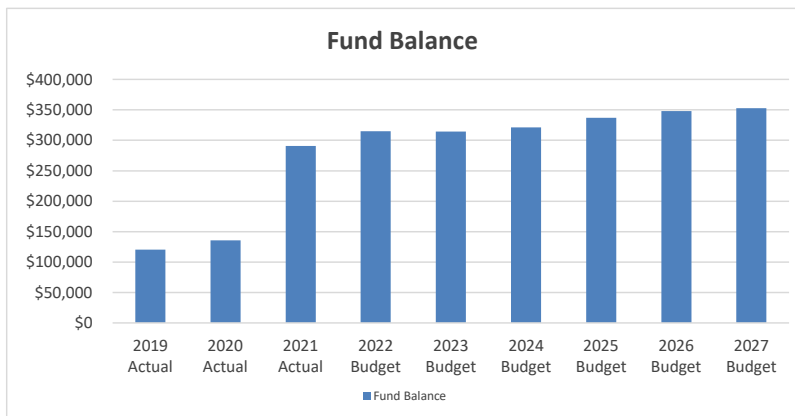
CITY OF HUDSON FIVE YEAR PLAN CEMETERY FUND TRENDS



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.

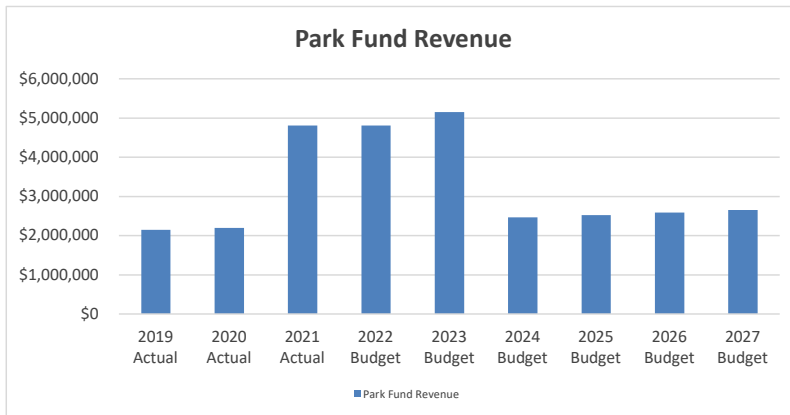
**CITY OF HUDSON, OHIO
FIVE YEAR PLAN**

| CEMETERIES FUND (203) | 2021 Actual | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|--|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| <u>BEGINNING BALANCE, JANUARY 1</u> | 142,294 | \$290,690 | \$301,984 | \$288,244 | \$314,645 | \$321,073 | \$337,209 | \$347,800 |
| <u>Revenues:</u> | | | | | | | | |
| 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 |
| <u>Disbursements:</u> | | | | | | | | |
| 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 |
| <u>ENDING BALANCE, DECEMBER 31</u> | \$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% |

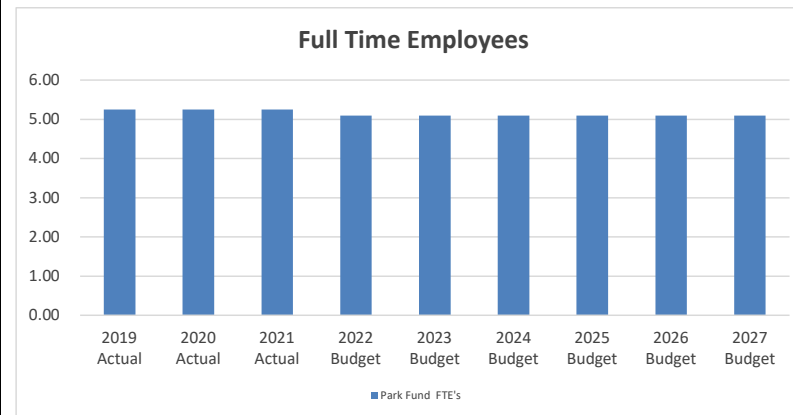
**CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY**

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|---------------------------------------|-----------------|-----------------|-------------|-------------|-------------|-----------------|-----------------|
| <u>Cemetery</u> | | | | | | | |
| 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 |

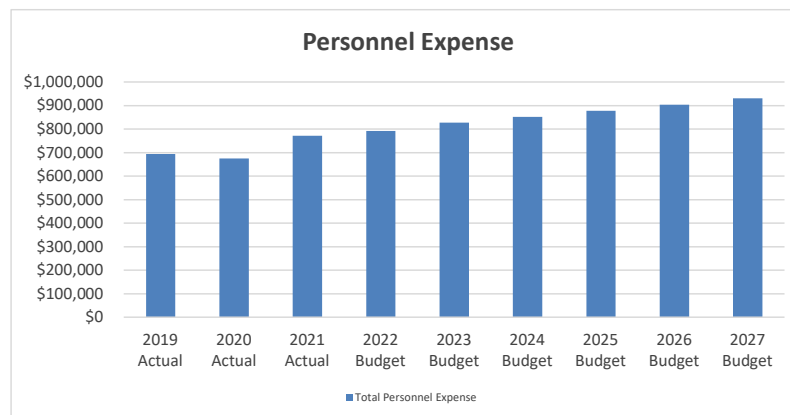
CITY OF HUDSON FIVE YEAR PLAN PARK FUND TRENDS



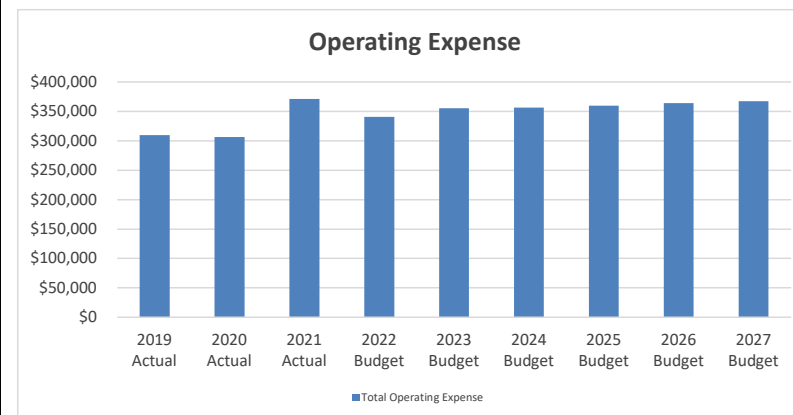
The main source of Park Fund revenue is income tax which makes up about 95% of the total revenue. 2021-2023 contains anticipated debt proceeds which increase the revenue significantly during those years.



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



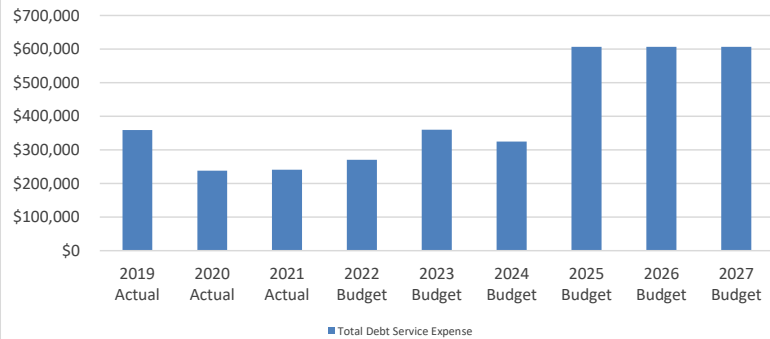
Park Fund personnel costs rise an average of 5.22% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.



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.

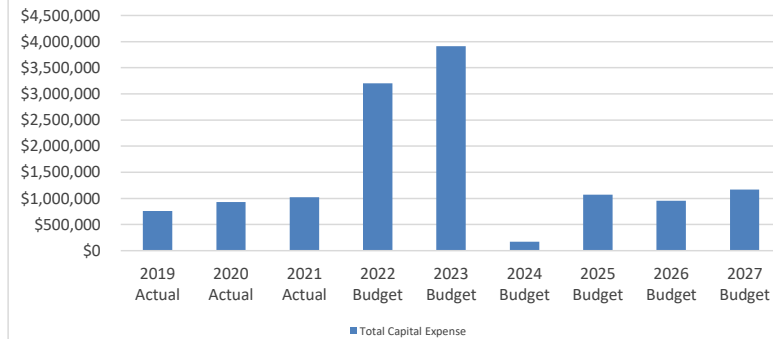
CITY OF HUDSON FIVE YEAR PLAN PARK FUND TRENDS

Debt Service Expense



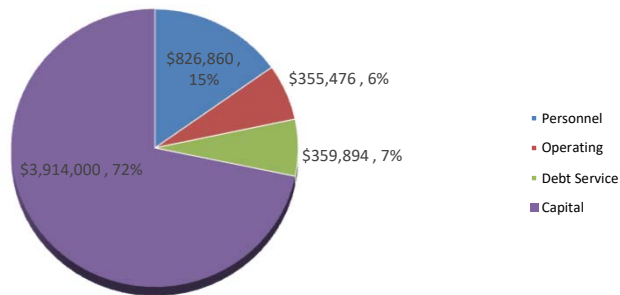
Park Fund debt service expenses are related to both the Parks and Golf Course. The increase in debt service throughout the budget is due to the anticipated issuance of \$6.7 million in bonds for connectivity and pickleball.

Capital Expense



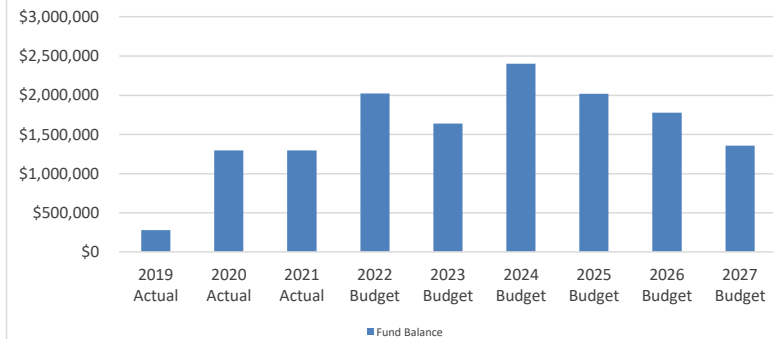
Park Fund capital expenses are composed mostly of trails and sidewalks..

2023 Park Fund Expense by Category



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.

Fund Balance



Park Fund balance is at its lowest in 2019 and rebounds through 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 |
| <u>BEGINNING BALANCE, JANUARY 1</u> | 1,605,333 | \$1,815,185 | \$2,358,908 | \$1,936,525 | \$1,639,058 | \$2,403,342 | \$2,017,176 | \$1,777,981 |
| <u>Revenues:</u> | | | | | | | | |
| 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 |
| <u>Disbursements:</u> | | | | | | | | |
| 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) |
| <u>ENDING BALANCE, DECEMBER 31</u> | 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% |

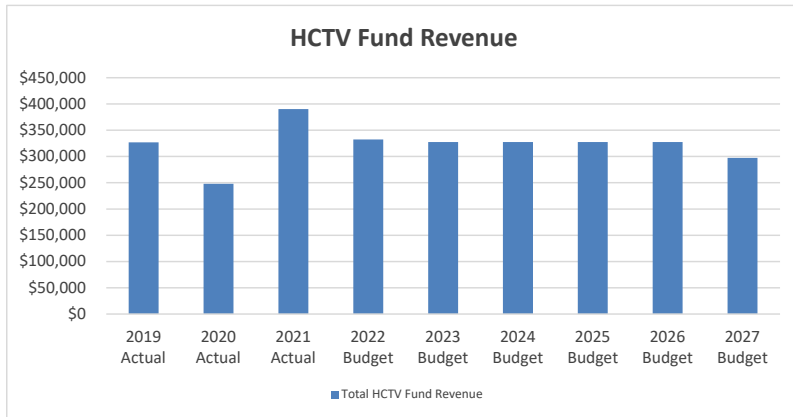
**CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY**

| | | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|-------------------------|---|--------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|
| <u>Parks</u> | | | | | | | | |
| 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 |

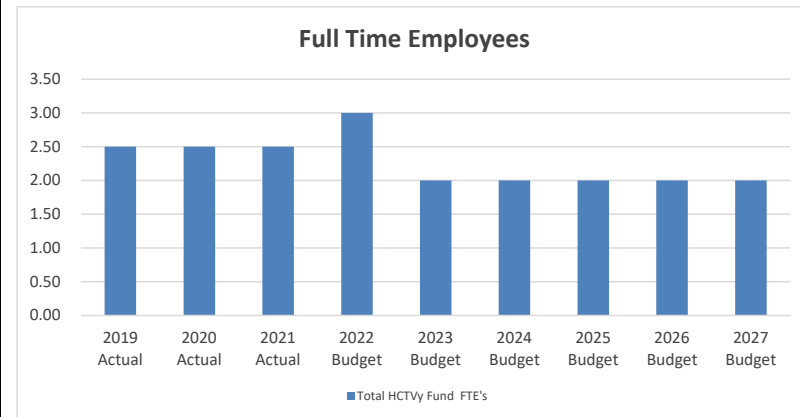
(1) Project is projected to be financed through debt.

(2) This line item was requested by the Park Board for use on special projects such as baseball field and trail renovations.

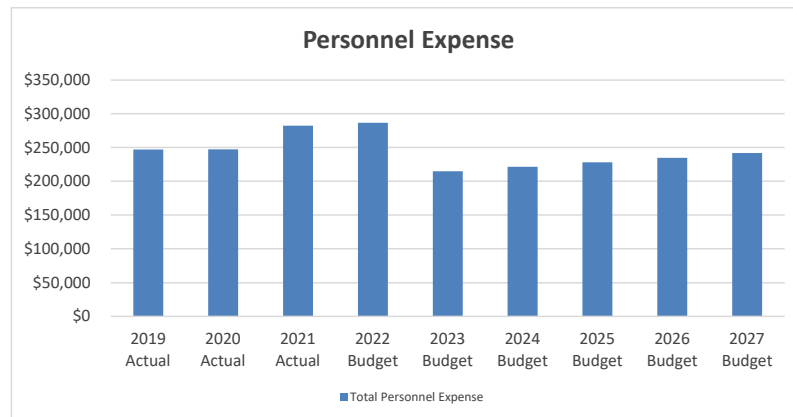
CITY OF HUDSON FIVE YEAR PLAN HCTV FUND TRENDS



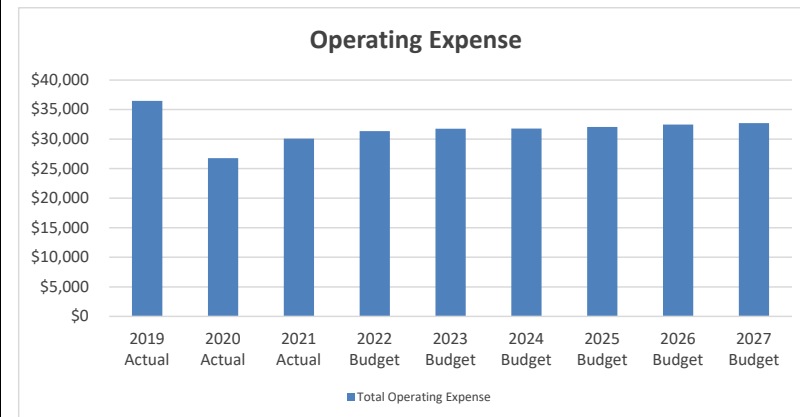
The main source of HCTV Fund revenue is franchise fees. The other major sources of revenue are donations and charges for services.



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.

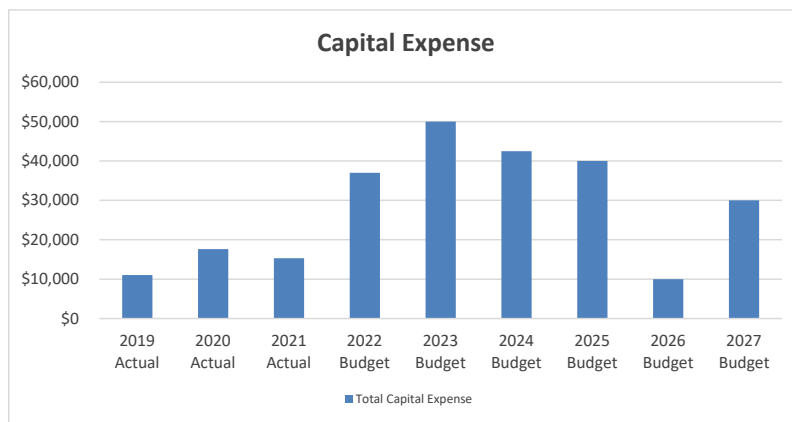


HCTV Fund personnel costs rise an average of 1.44% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

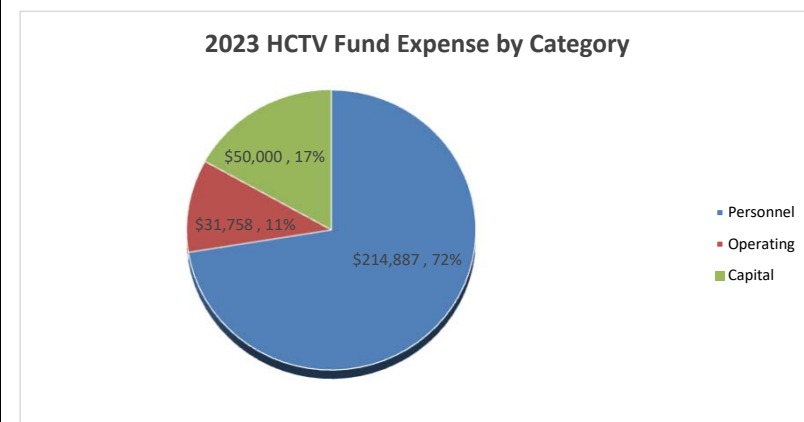


HCTV Fund operating costs decrease an average of 0.67% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

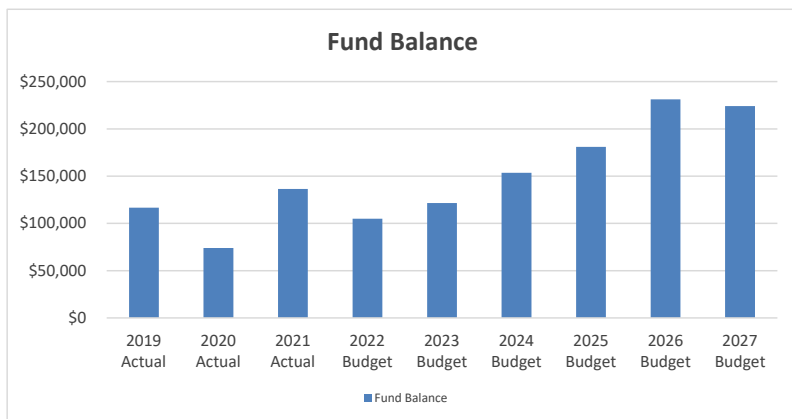
CITY OF HUDSON FIVE YEAR PLAN HCTV FUND TRENDS



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**

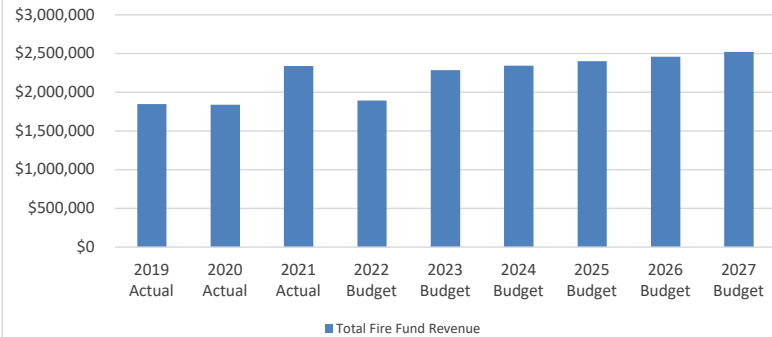
| HUDSON COMMUNITY TV FUND (206) | 2021 Actual | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|--|------------------------|------------------------|---------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <u>BEGINNING BALANCE, JANUARY 1</u> | 73,963 | \$127,367 | \$136,458 | \$90,738 | \$121,593 | \$153,489 | \$180,970 | \$231,192 |
| <u>Revenues:</u> | | | | | | | | |
| 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 |
| <u>Disbursements:</u> | | | | | | | | |
| 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) |
| <u>ENDING BALANCE, DECEMBER 31</u> | \$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**

| | | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|----------------------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|---------------------|
| <u>Cable TV</u> | | | | | | | | |
| 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 |

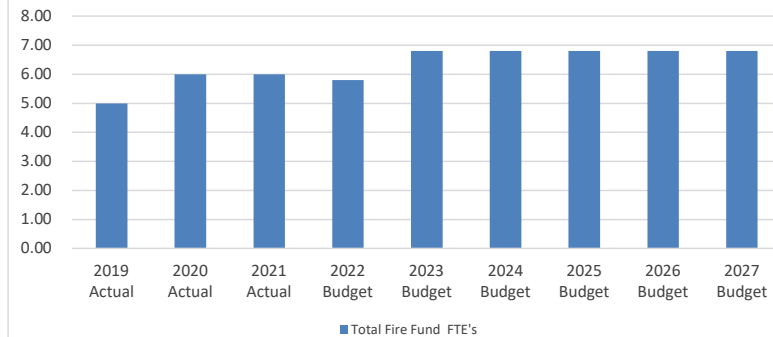
CITY OF HUDSON FIVE YEAR PLAN FIRE FUND TRENDS

Fire Fund Revenue



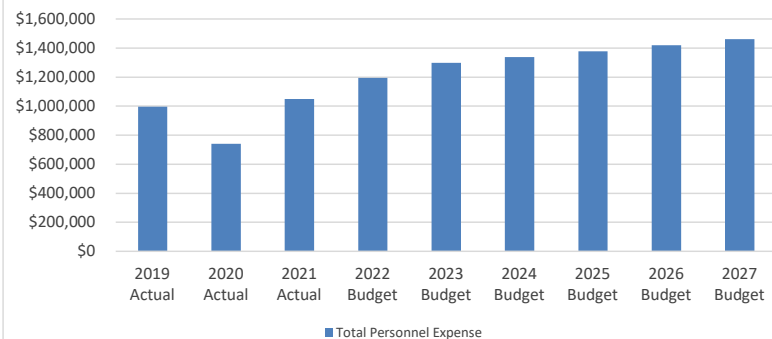
In May 2018 voters approved the combining of income taxes (24% of additional 1%) for Fire and EMS purposes. Of that 24% Fire is allocated to receive 12% in 2022 and 14% in 2023-2027.

Full Time Employees



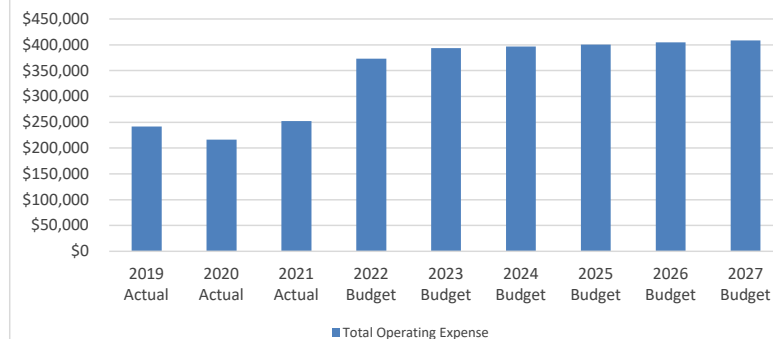
Fire Fund full time employees increase to 6.8 in 2023 with the addition of another inspector and is not anticipated to change through 2027.

Personnel Expense



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.

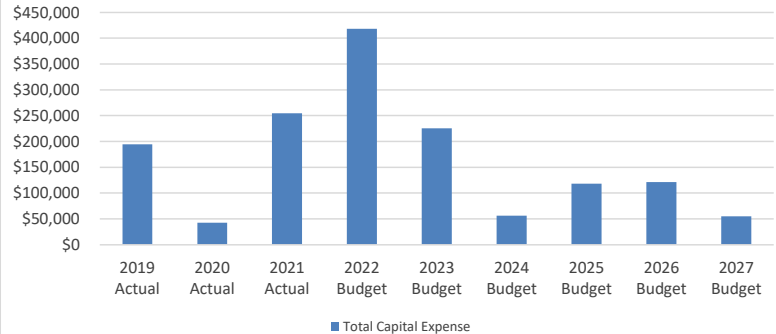
Operating Expense



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.

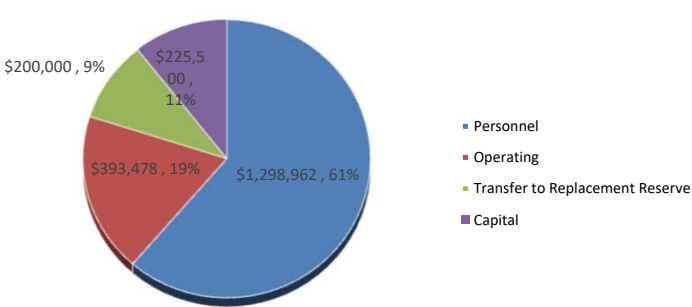
CITY OF HUDSON FIVE YEAR PLAN FIRE FUND TRENDS

Capital Expense



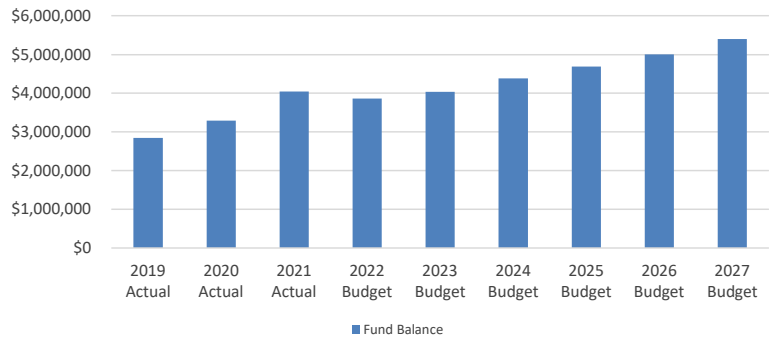
Fire Fund capital expenses are composed mostly of emergency vehicles and equipment.

2023 Fire Fund Expense by Category



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

Fund Balance



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.

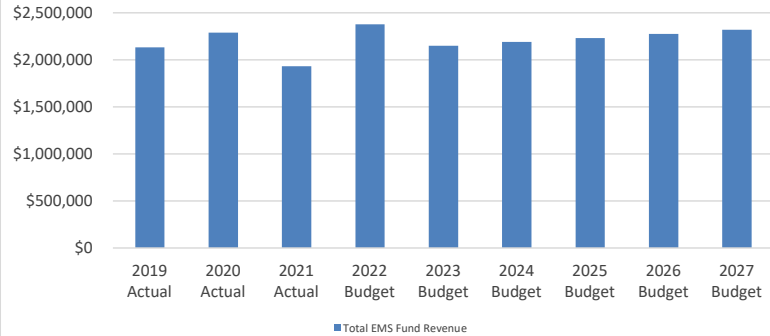
**CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY**

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|---|------------------|--------------------|------------------|------------------|-----------------|------------------|--------------------|
| <u>Fire</u> | | | | | | | |
| 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 |
| <u>Fire</u> | | | | | | | |
| 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.

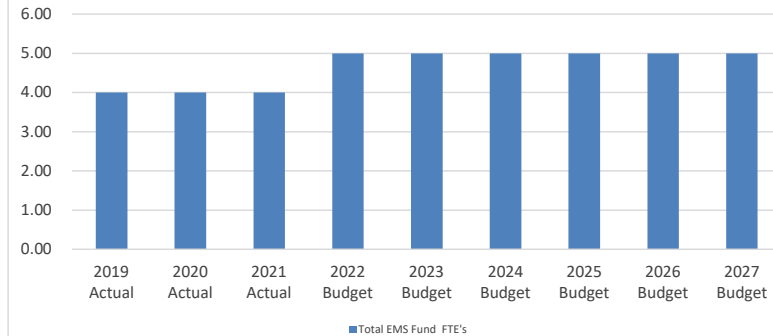
CITY OF HUDSON FIVE YEAR PLAN EMS FUND TRENDS

EMS Fund Revenue



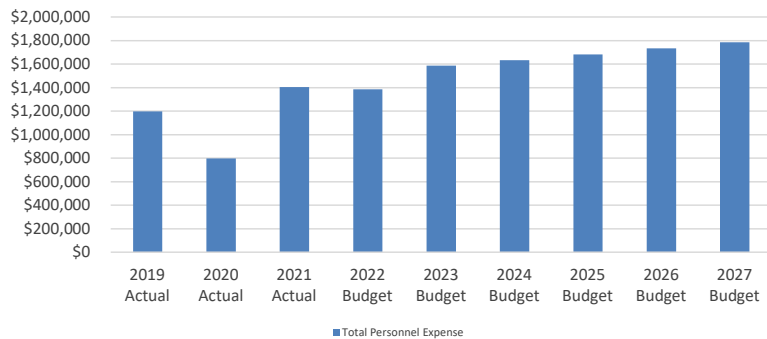
In May 2018 voters approved the combining of income taxes (24% of additional 1%) for Fire and EMS purposes. Of that 24% EMS is allocated to receive 12% in 2022 and 10% in 2023-2027.

Full Time Employees



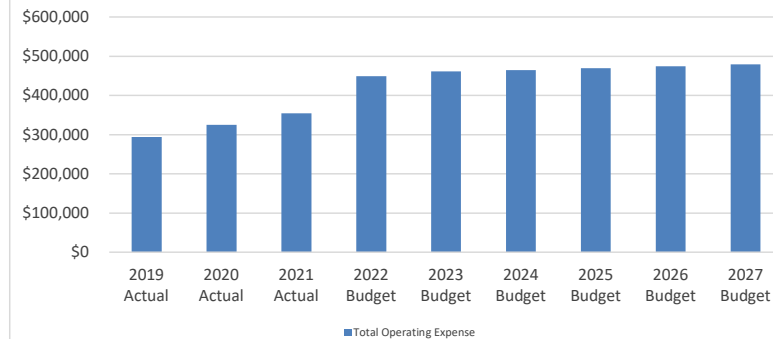
EMS Fund full time employees will increase to 5 in 2022 with the addition of a Training Coordinator. This total is not anticipated to change through 2027.

Personnel Expense



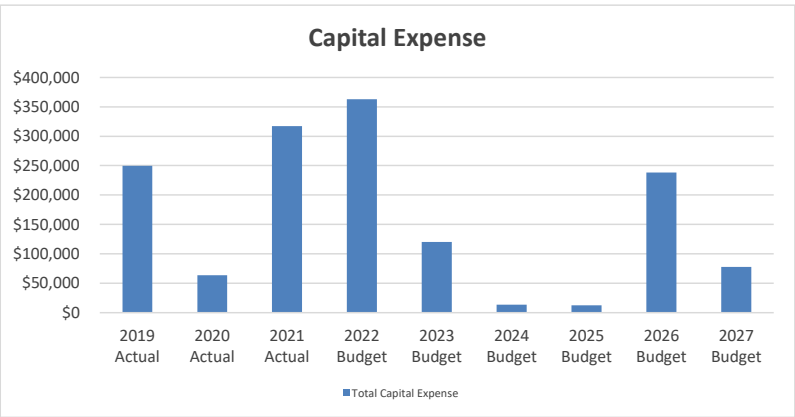
EMS Fund personnel costs rise an average of 7.40% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

Operating Expense

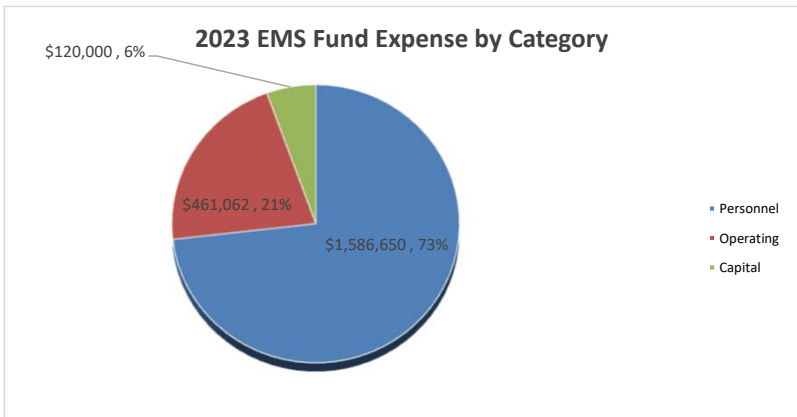


EMS Fund operating costs rise an average of 6.08% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

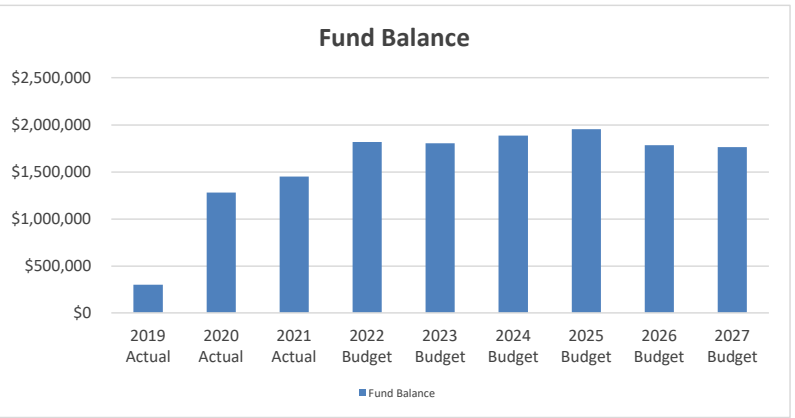
**CITY OF HUDSON
FIVE YEAR PLAN
EMS FUND TRENDS**



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.

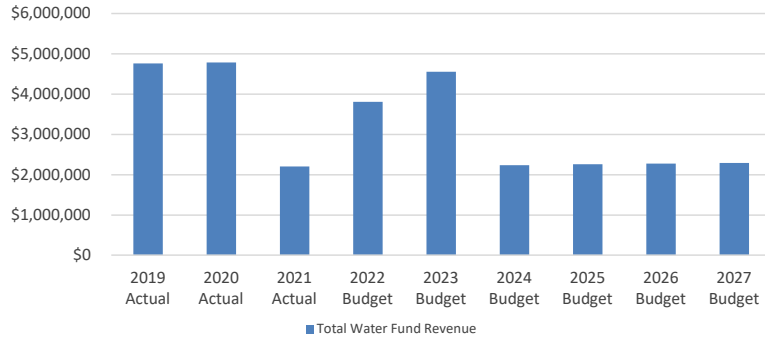
**CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY**

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|---|------------------|-----------------|-----------------|------------------|-----------------|------------------|--------------------|
| 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.

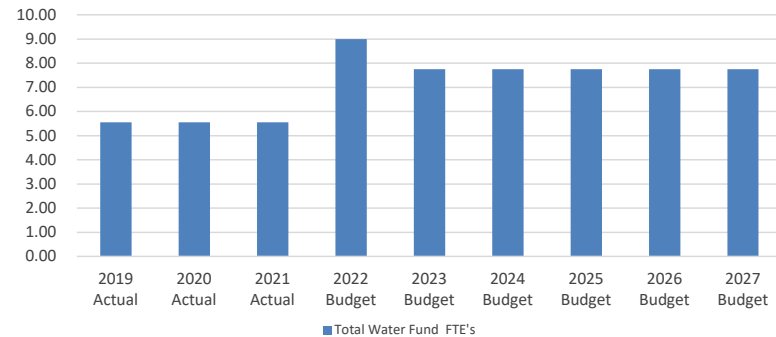
CITY OF HUDSON FIVE YEAR PLAN WATER FUND TRENDS

Water Fund Revenue



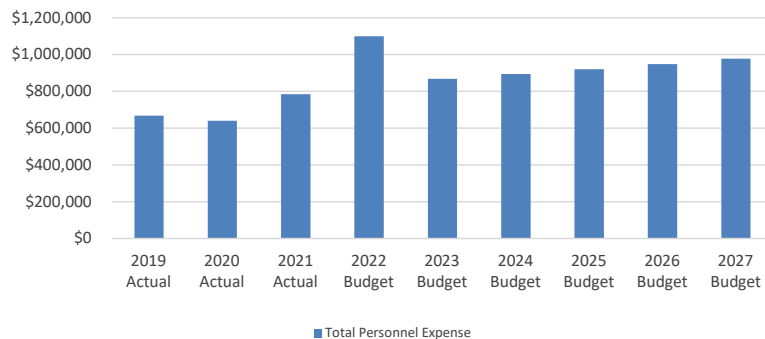
The main source of Water Fund revenue is user charges. 2019, 2020 and 2022 contain debt proceeds which increase the revenue significantly during those years.

Full Time Employees



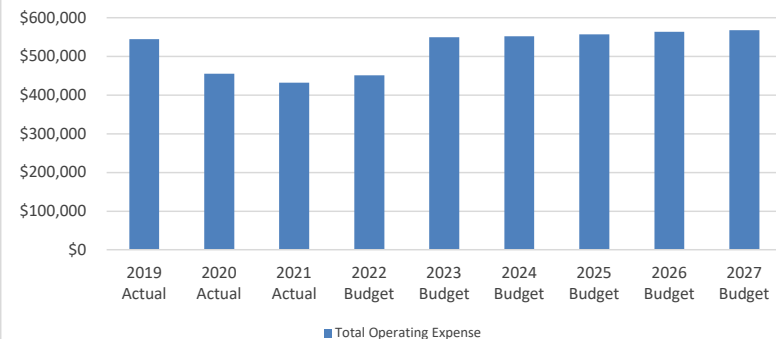
Water Fund full time employees increase to 9 in 2022. This total drops to 7.75 in 2023 and is not anticipated to change through 2027.

Personnel Expense



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.

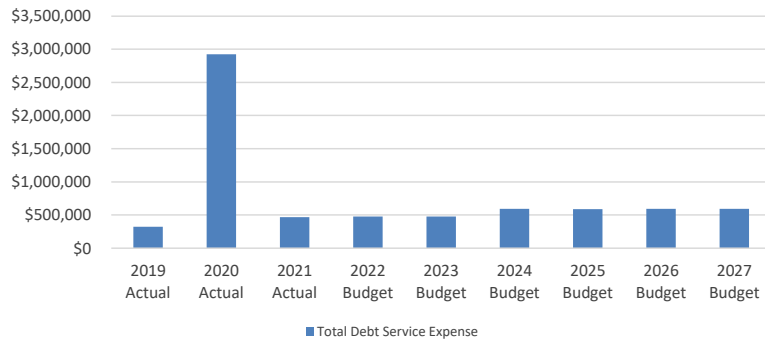
Operating Expense



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.

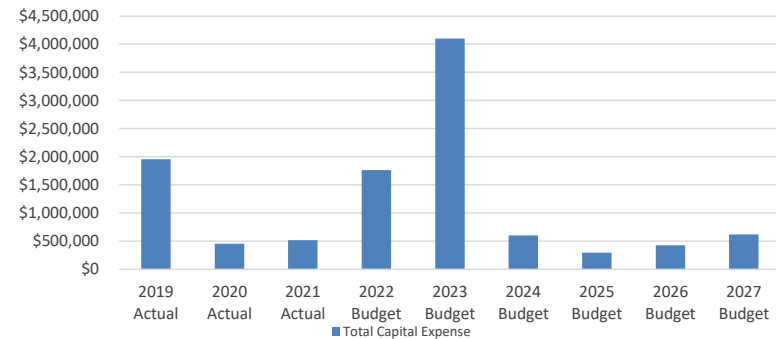
CITY OF HUDSON FIVE YEAR PLAN WATER FUND TRENDS

Debt Service Expense



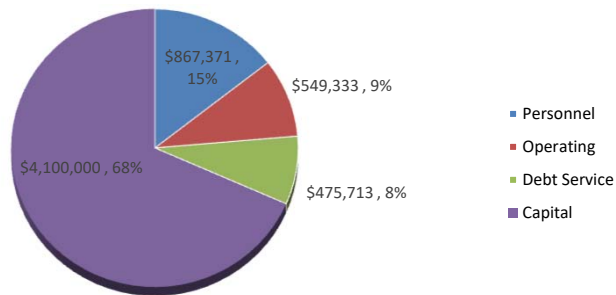
Water Fund debt service was high in 2020 due to short term note payments. Debt service increase throughout the 5 year plan due to large capital projects.

Capital Expense



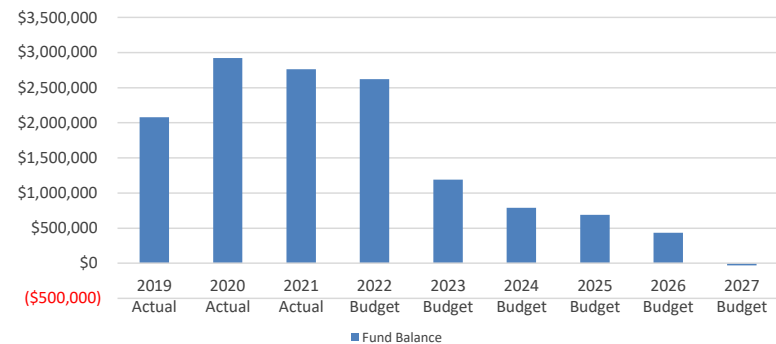
Water Fund capital expenses are composed mostly of system repairs and replacements.

2023 Water Fund Expense by Category



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

Fund Balance



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**

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|---|--------------------|------------------|------------------|------------------|------------------|--------------------|---------------------|
| <u>Water Administration/Treatment</u> | | | | | | | |
| 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 |
| <u>Water Distribution</u> | | | | | | | |
| 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.

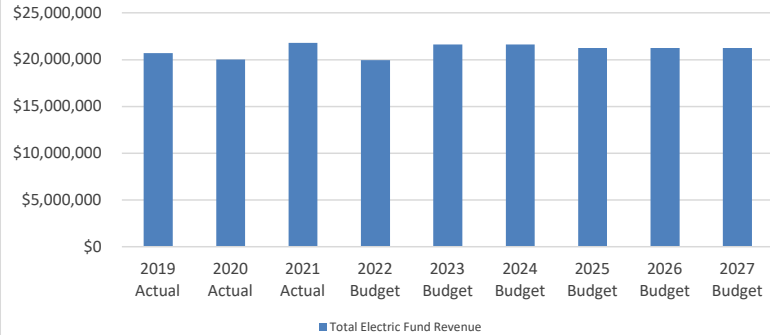
(4) Project is projected to be financed with American Rescue Plan Act (ARPA) funds. Total received is \$2,338,649.

(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.

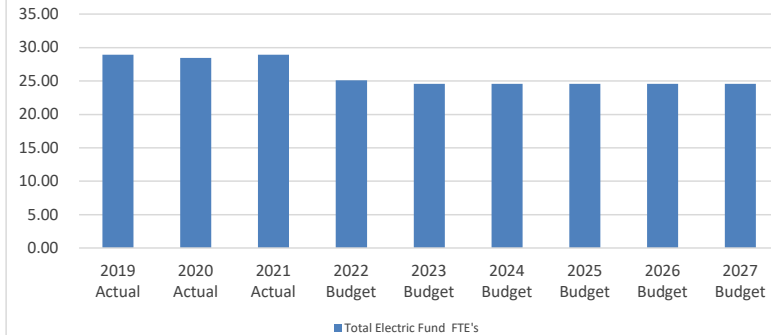
CITY OF HUDSON FIVE YEAR PLAN ELECTRIC FUND TRENDS

Electric Fund Revenue



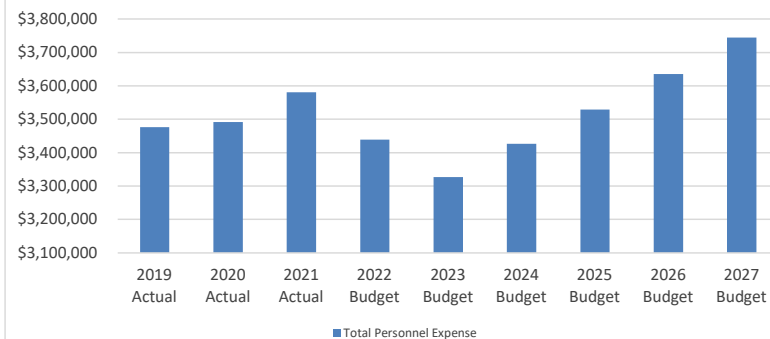
The main source of Electric Fund revenue is user charges.

Full Time Employees



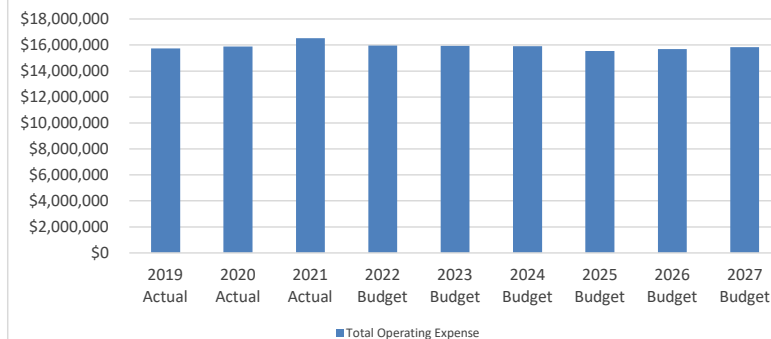
Electric Fund full time employees were reduced to 24.60 in 2023. This total is not anticipated to change through 2027.

Personnel Expense



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.

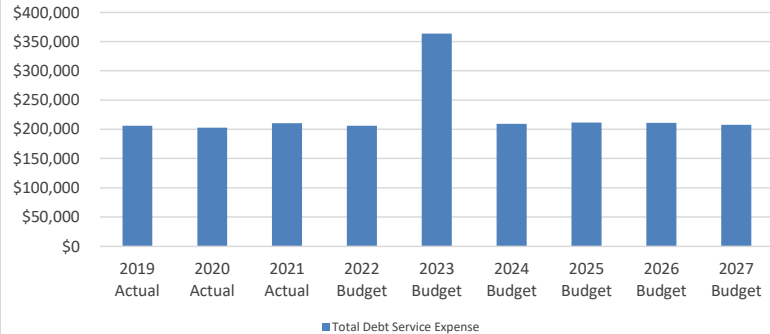
Operating Expense



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.

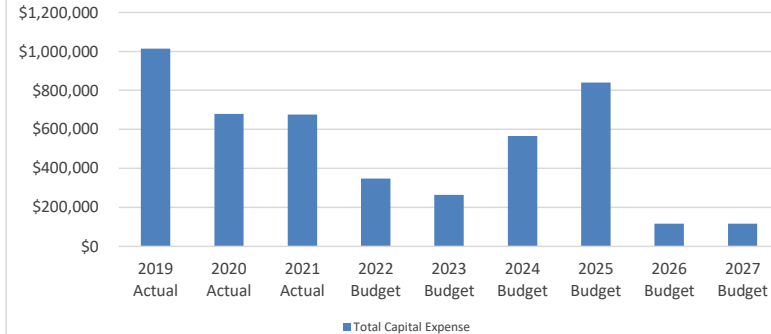
CITY OF HUDSON FIVE YEAR PLAN ELECTRIC FUND TRENDS

Debt Service Expense



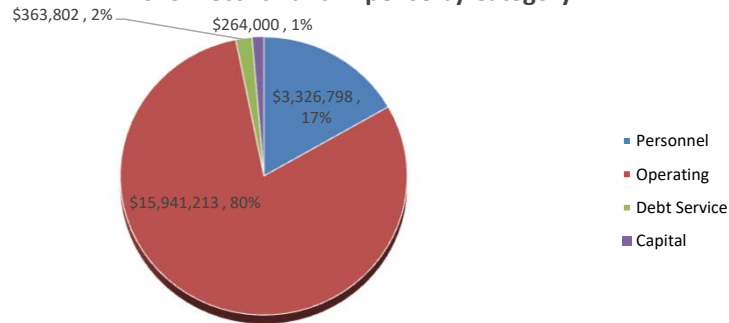
Electric Fund debt service remains steady until 2023 when debt service payments begin on the borrowings for large projects from 2021-2022.

Capital Expense



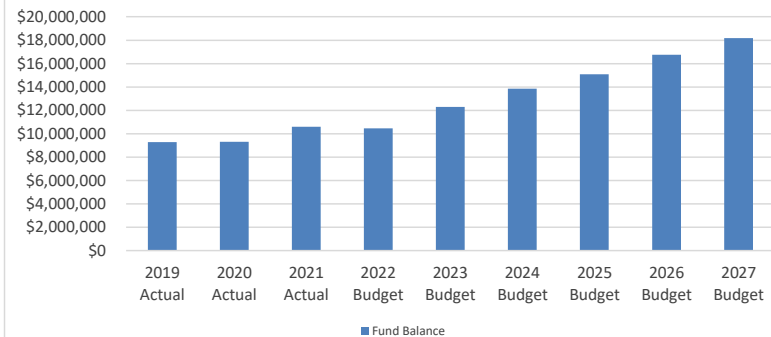
Electric Fund capital expenses are composed mostly of system repairs and replacements.

2023 Electric Fund Expense by Category



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

Fund Balance



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% |

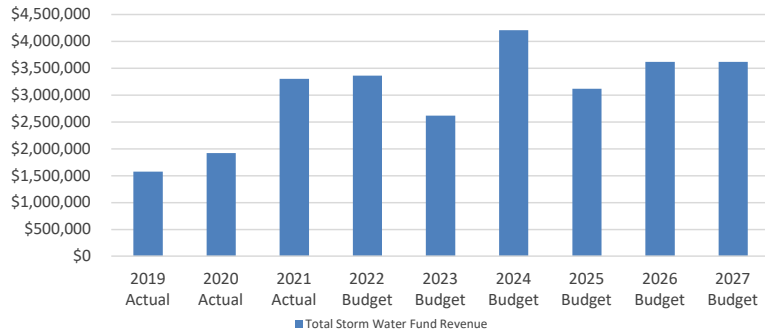
**CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY**

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|---------------------|
| <u>Electric</u> | | | | | | | |
| 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.

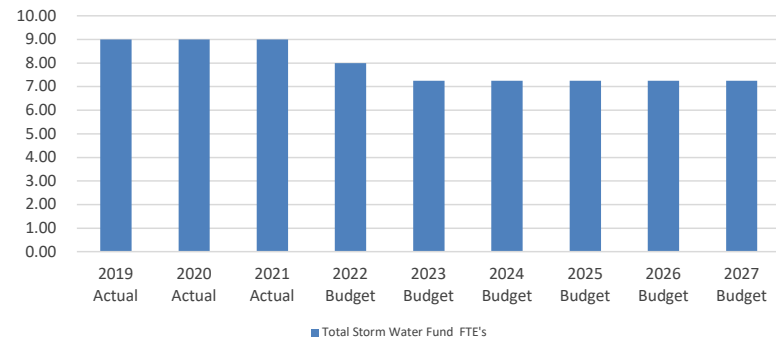
CITY OF HUDSON FIVE YEAR PLAN STORM WATER FUND TRENDS

Storm Water Fund Revenue



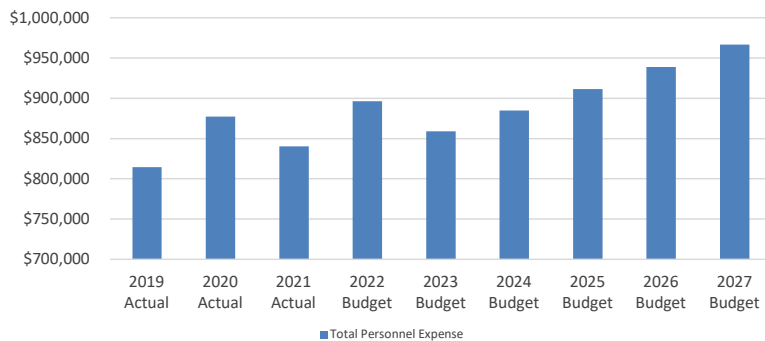
The main source of Storm Water Fund revenue is a transfer from General Fund. The City is slated to receive a total of \$2.6 million from NEORD in 2022 and 2023 related to capital projects.

Full Time Employees



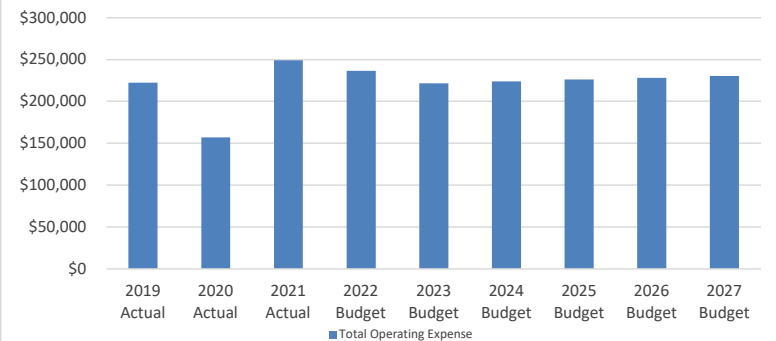
Storm Water Fund full time employees were reduced to 7.25 in 2023. This total is not anticipated to change through 2027.

Personnel Expense



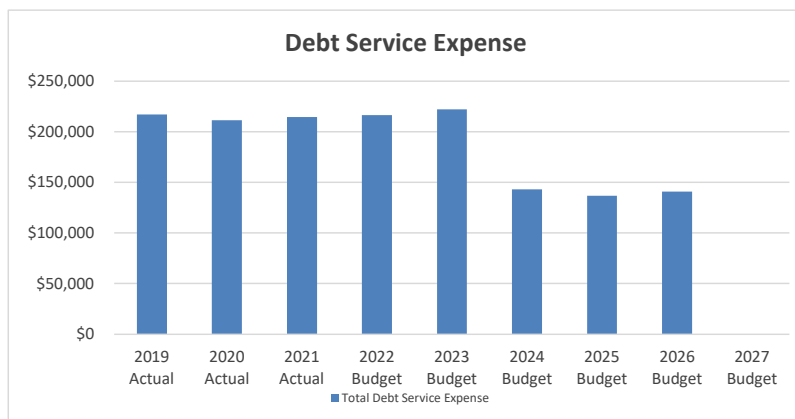
Storm Water Fund personnel costs rise an average of 2.34% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

Operating Expense

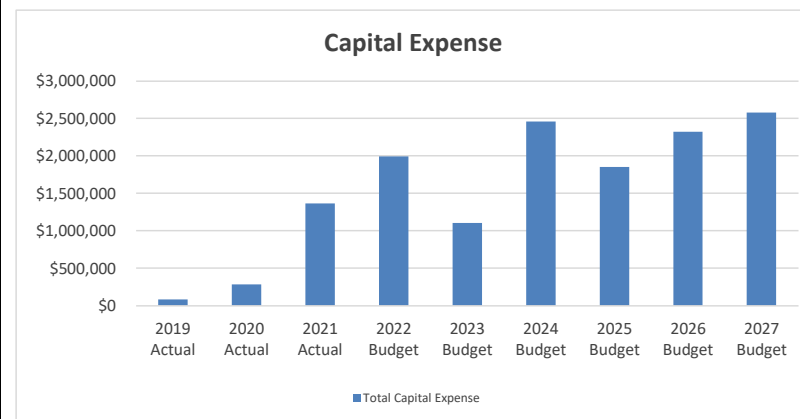


Storm Water Fund operating costs rise an average of 2.98% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

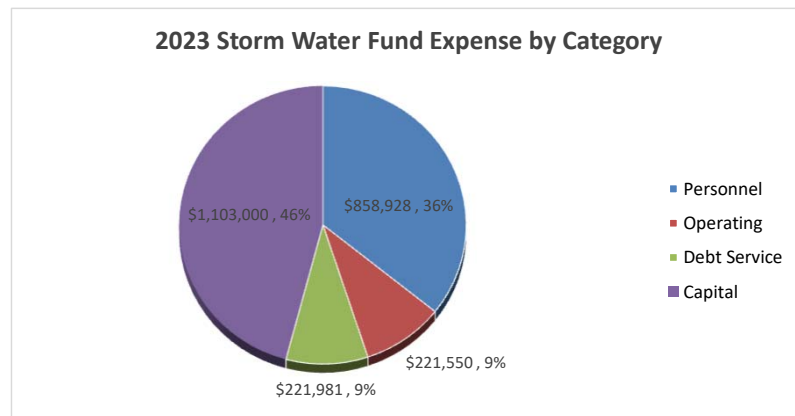
CITY OF HUDSON FIVE YEAR PLAN STORM WATER FUND TRENDS



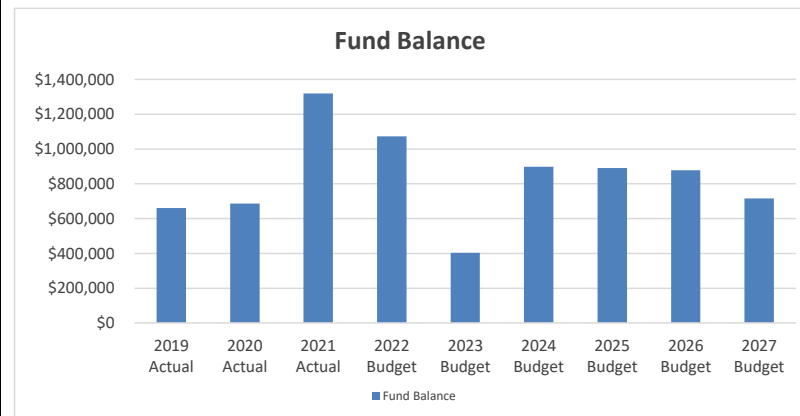
Storm Water debt service is not anticipated to increase through 2026 and will experience a decrease in 2024 as an issuance reaches maturity.



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 |
| <u>BEGINNING BALANCE, JANUARY 1</u> | \$1,117,998 | \$1,051,054 | \$1,749,950 | \$194,292 | \$404,333 | \$898,515 | \$890,172 | \$878,405 |
| <u>Revenues:</u> | | | | | | | | |
| 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 |
| NEORSF 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 |
| <u>Disbursements:</u> | | | | | | | | |
| 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) |
| <u>ENDING BALANCE, DECEMBER 31</u> | \$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**

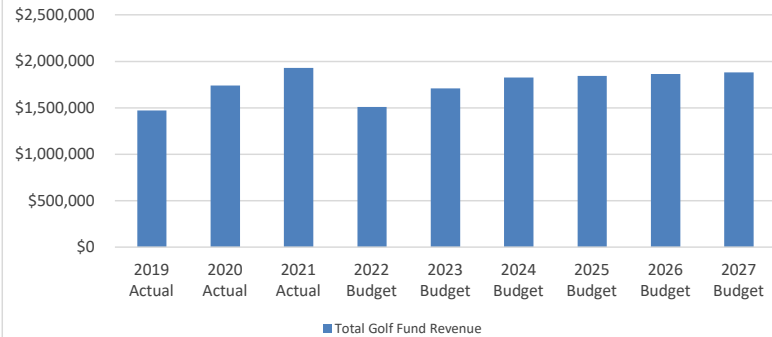
| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Storm Water Collection | | | | | | | |
| 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 NEORS D 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 Replacement - 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 NEORS D.

(2) Project will not be needed as long as new Public Works Building is built.

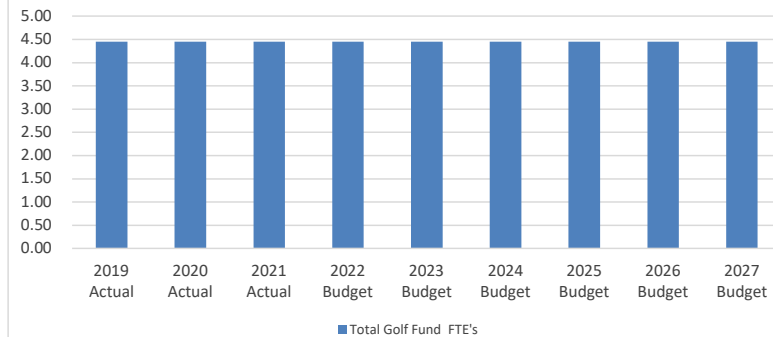
CITY OF HUDSON FIVE YEAR PLAN GOLF FUND TRENDS

Golf Fund Revenue



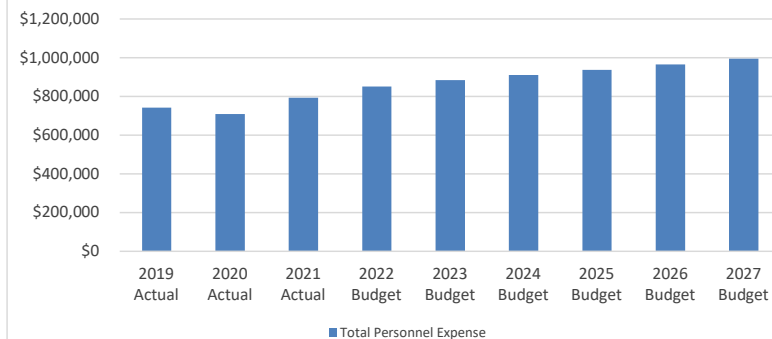
The main source of Golf Fund revenue is user fees.

Full Time Employees



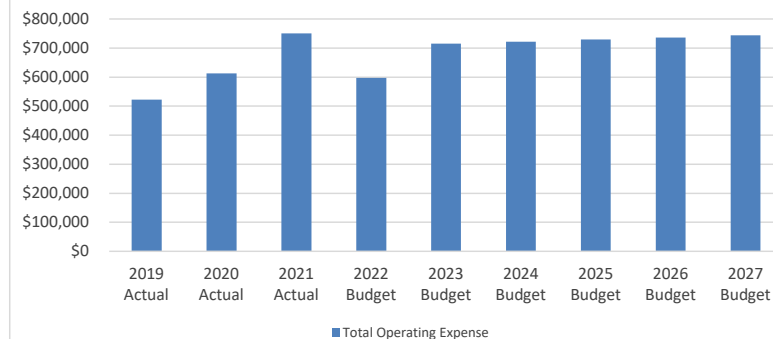
Golf Fund full time employees have remained at 4.45 since 2019. This total is not anticipated to change through 2027.

Personnel Expense



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.

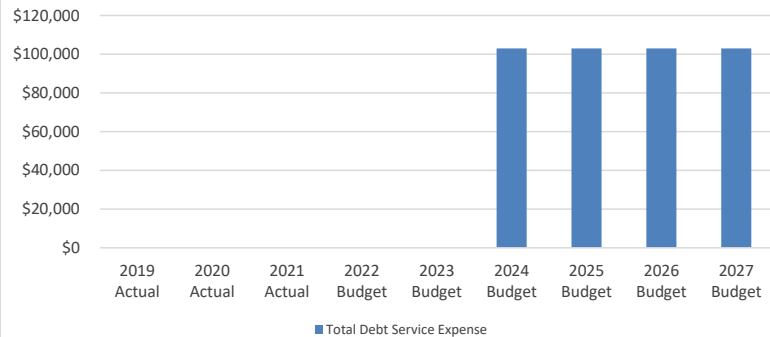
Operating Expense



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.

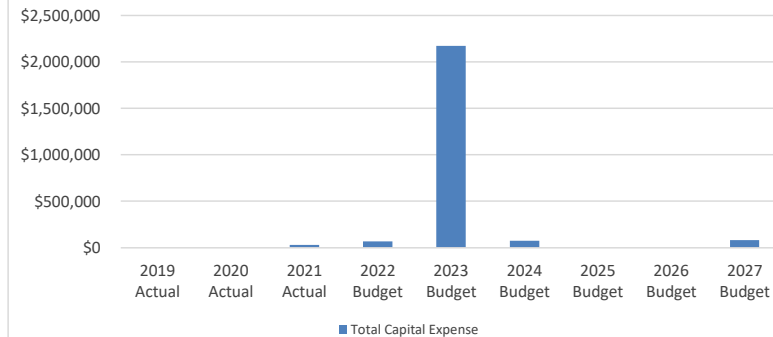
CITY OF HUDSON FIVE YEAR PLAN GOLF FUND TRENDS

Debt Service Expense



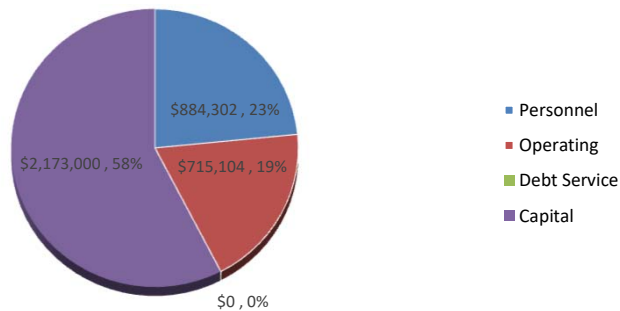
Golf Fund debt service was moved to the Parks Fund beginning in 2018. The new debt service in 2024 is related to a New Clubhouse.

Capital Expense



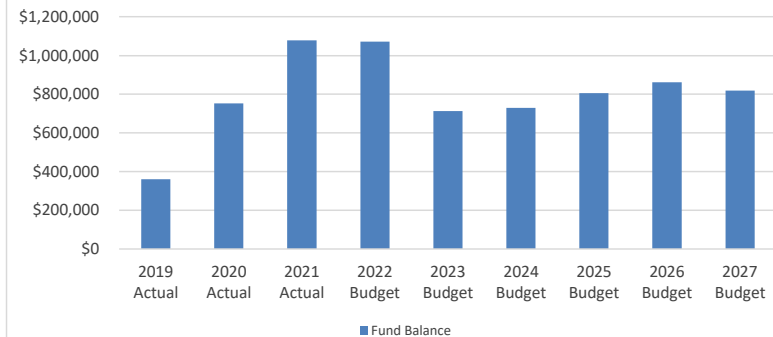
Golf Fund capital expense was moved to the Parks Fund from 2018 through 2021. Capital has been moved back to the Golf Fund beginning in 2022.

2023 Golf Fund Expense by Category



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

Fund Balance



The Golf Fund balance remains steady 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 |
| <u>Operating Revenue:</u> | | | | | | | | |
| 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 |
| <u>Operating Expenses:</u> | | | | | | | | |
| 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 |
| <u>Non-Operating Revenue:</u> | | | | | | | | |
| 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 |
| <u>Non-Operating Expenses:</u> | | | | | | | | |
| 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) |
| <u>ENDING BALANCE, DECEMBER 31</u> | \$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% |

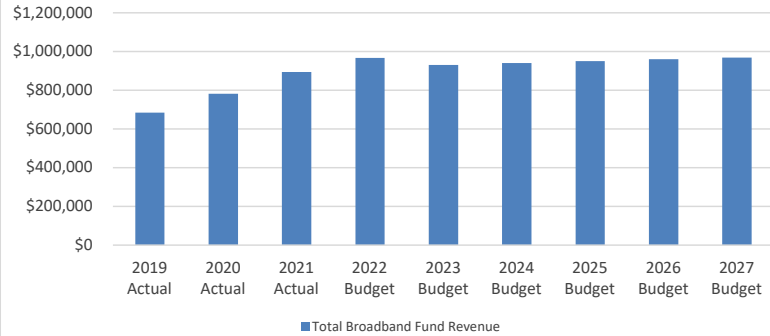
(1) Increased revenue from new clubhouse assumes 75% usage rate on simulators.

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

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|---------------------|
| <u>Public Golf Course</u> | | | | | | | |
| 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 |

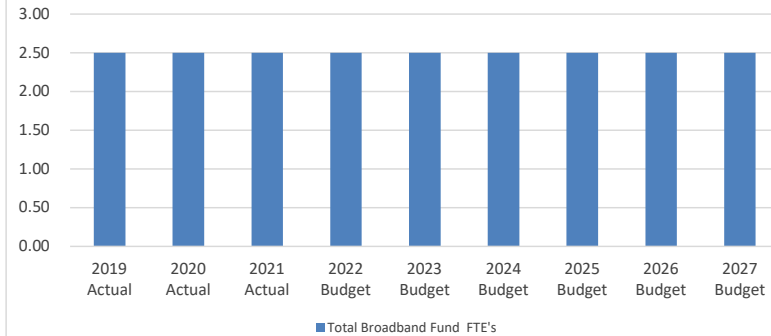
CITY OF HUDSON FIVE YEAR PLAN BROADBAND FUND TRENDS

Broadband Fund Revenue



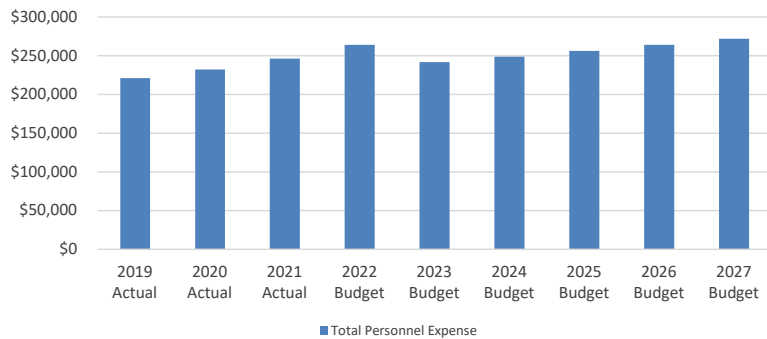
The main source of Broadband Fund revenue is customer charges.

Full Time Employees



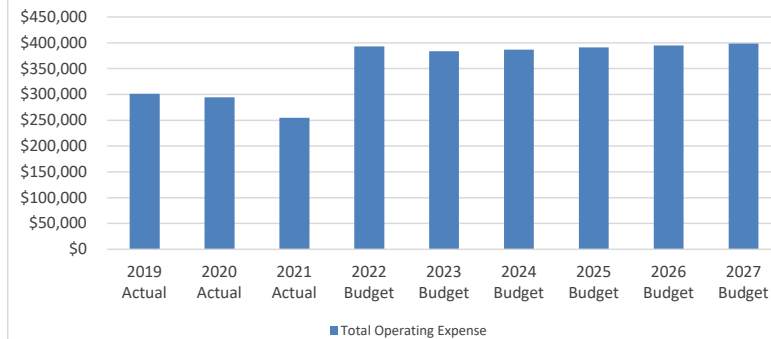
Broadband Fund full time employees have remained at 2.5 since 2019. This total is not anticipated to change through 2027.

Personnel Expense



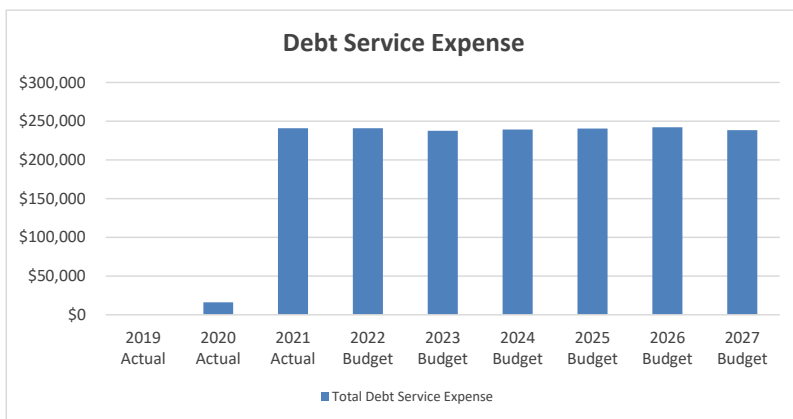
Broadband Fund personnel costs rise an average of 2.73% per year from 2019 - 2027. Personnel expense includes salaries, retirement contributions and health insurance costs.

Operating Expense

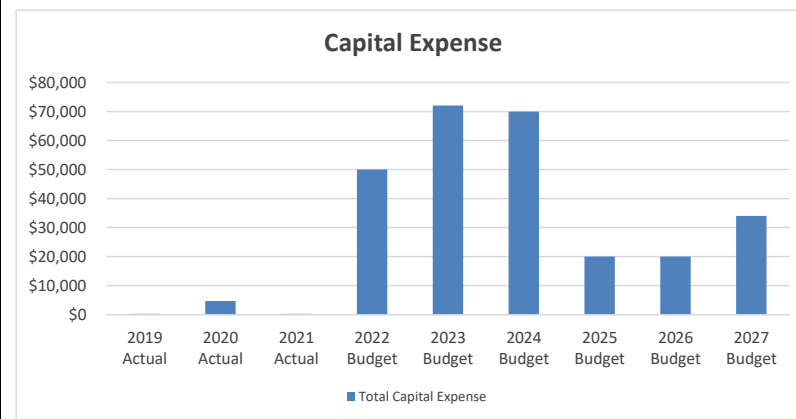


Broadband Fund operating costs rise an average of 5.00% per year from 2019 - 2027. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

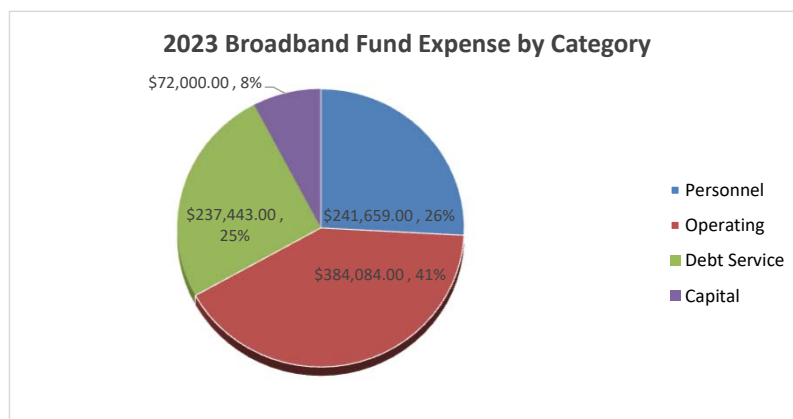
CITY OF HUDSON FIVE YEAR PLAN BROADBAND FUND TRENDS



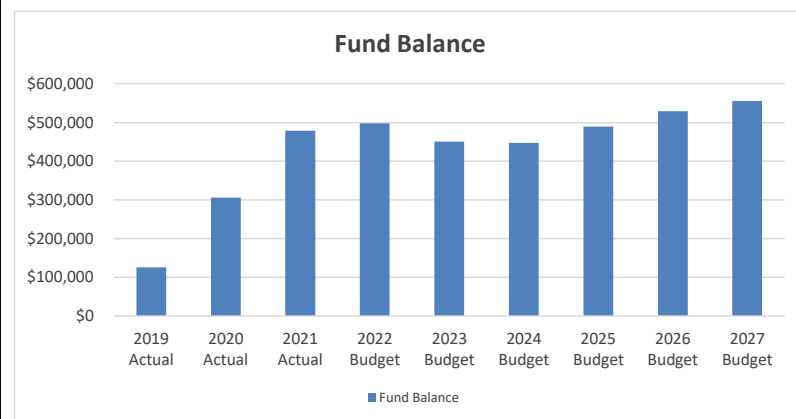
Broadband Fund debt service began in 2021 when the short term notes were converted to bonds.



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**

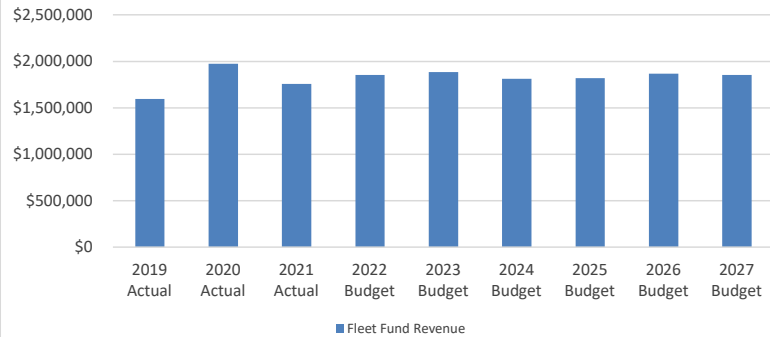
| BROADBAND (510) | 2021 Actual | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|--|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| <u>BEGINNING BALANCE, JANUARY 1</u> | \$396,861 | \$478,869 | \$549,531 | \$453,958 | \$450,853 | \$447,131 | \$490,047 | \$529,322 |
| <u>Operating Revenue:</u> | | | | | | | | |
| 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 |
| <u>Operating Expenses:</u> | | | | | | | | |
| 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 |
| <u>Non-Operating Expenses:</u> | | | | | | | | |
| 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 |
| <u>ENDING BALANCE, DECEMBER 31</u> | \$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**

| | | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|-----------------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|---------------------|
| <u>Broadband</u> | | | | | | | | |
| 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 | Replacement linecards | \$30,000 | \$30,000 | | | | | \$60,000 |
| 4 | UPS replacement at Milford | | \$20,000 | | | | | \$20,000 |
| 5 | Splicer replacement | | | | | \$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 |

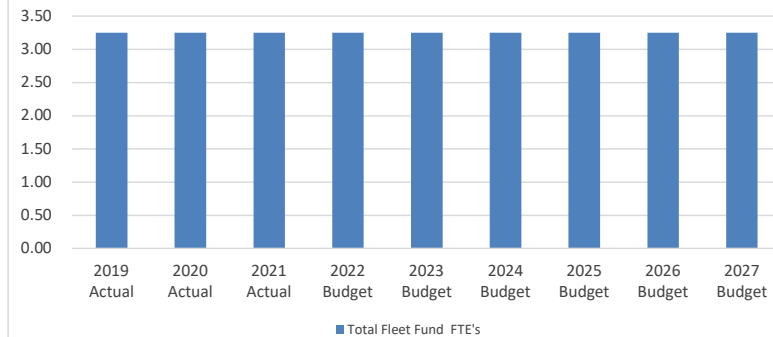
CITY OF HUDSON FIVE YEAR PLAN FLEET FUND TRENDS

Fleet Fund Revenue



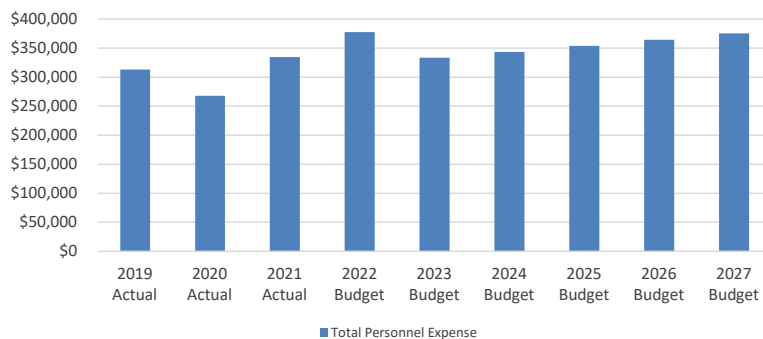
The main source of Fleet Fund revenue is interdepartmental charges for fuel and repairs that make up about 99% of the total revenue.

Full Time Employees



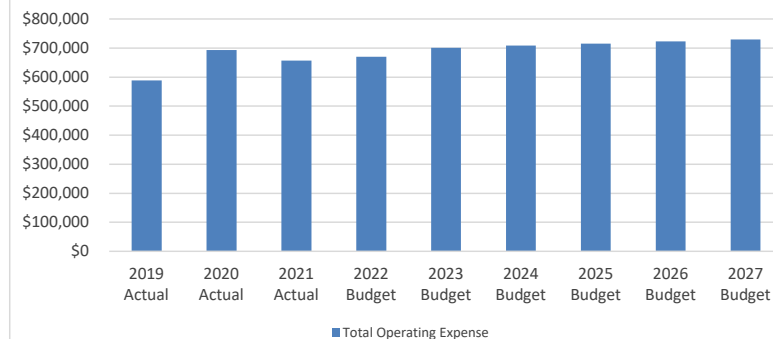
Fleet Fund full time employees have remained at 3.25 since 2019. This total is not anticipated to change through 2027.

Personnel Expense



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.

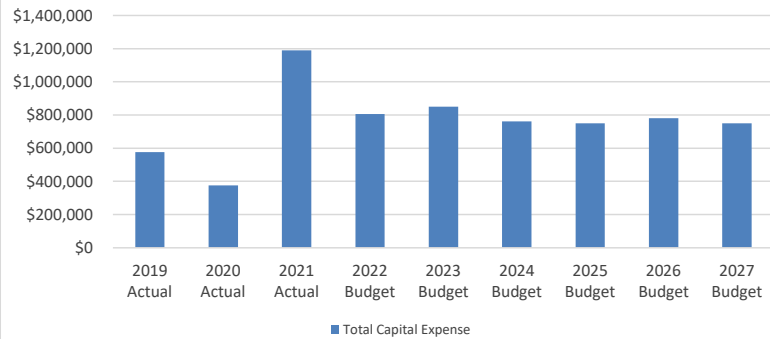
Operating Expense



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.

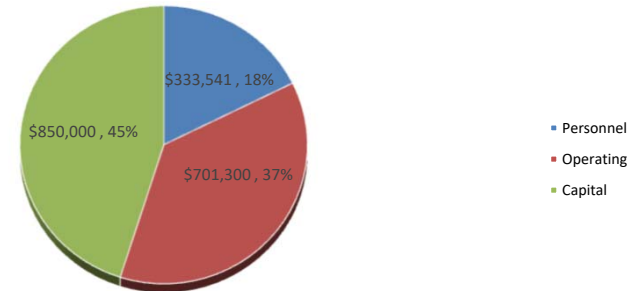
CITY OF HUDSON FIVE YEAR PLAN FLEET FUND TRENDS

Capital Expense



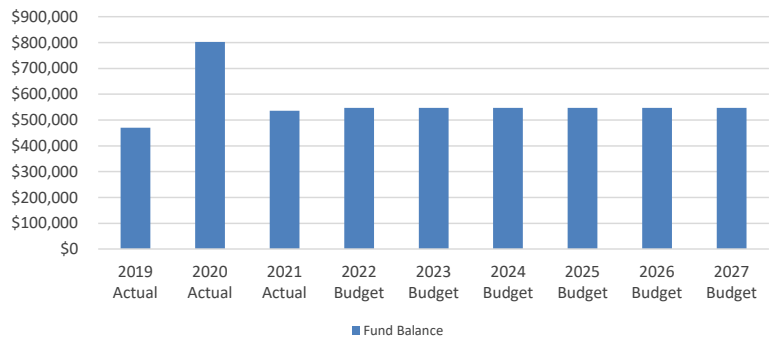
Fleet Fund capital expenses are composed vehicle replacements.

2023 Fleet Fund Expense by Category



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

Fund Balance



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**

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>Unfunded</u> | <u>Total</u> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|---------------------|
| <u>Vehicle Maintenance</u> | | | | | | | |
| 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 |
| <u>Equipment Acquisitions</u> | | | | | | | |
| 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 |
|---|------------------------|---------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <u>Hudson Teen Program - 230</u> | | | | | | | |
| 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 |
|--|------------------------|---------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <u>Bond Retirement (301)</u> | | | | | | | |
| 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:

| Fund/Category | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|

Downtown Phase II (441)

| | | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 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:

| Fund/Category | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|

Wastewater Fund (502)

| | | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 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 |

**City of Hudson
Five Year Plan**

INTERNAL SERVICE FUND GROUP

| Fund/Category | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|

Flexible Benefits Fund (603)

| | | | | | | | |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 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

| Fund/Category | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|

Medical Self-Insurance Fund (605)

| | | | | | | | |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 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:

| Fund/Category | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|

Police Pension 701

| | | | | | | | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 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:

| Fund/Category | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|

Contractors Deposits, 727

| | | | | | | | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 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 |

**City of Hudson
Five Year Plan**

TRUST AND AGENCY FUND GROUP:

| Fund/Category | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|

Bandstand Trust, 736

| | | | | | | | |
|------------------------------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|----------------|
| 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:

| Fund/Category | 2022 Budget | 2022 Projected | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget |
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|
|---------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|

Clock Tower Maintenance Trust, 737

| | | | | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 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 |

**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 |
|---|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| <u>FIRE/EMS Service Fund (LOSAP) - 760</u> | | | | | | | |
| 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 |
|---|-----------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <u>Veteran's Memorial Garden (770)</u> | | | | | | | |
| 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**

| Department | 2023 Budget | | | | 2022 Budget | | | | 2021 Actual | | | | 2020 Actual | | | | 2019 Actual | | | | 2018 Actual | | | |
|---------------------------|--------------|-------------|-----------|-----------|--------------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|
| | 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 | |

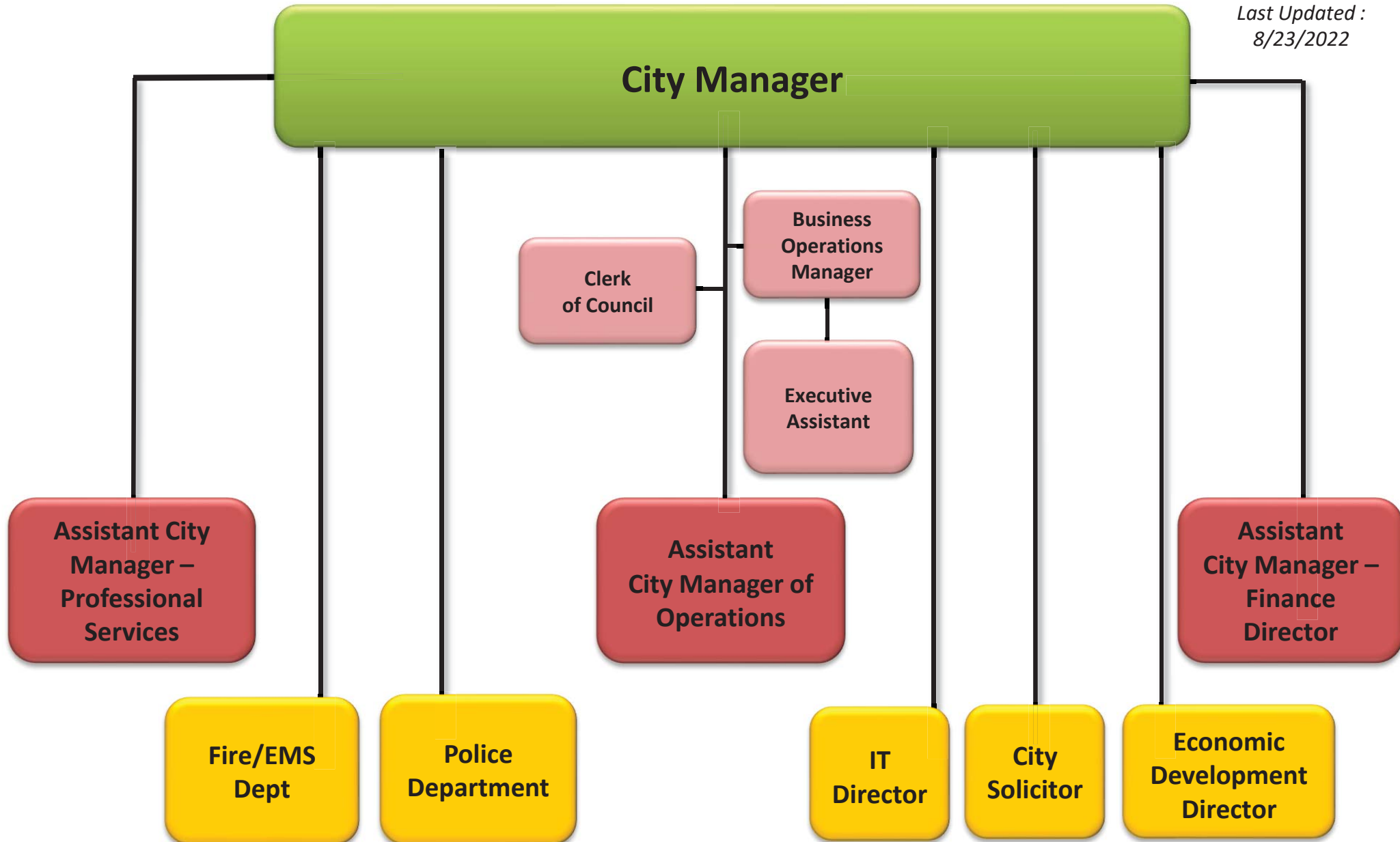
City of Hudson, Ohio
Current Outstanding Indebtedness 2023 - 2027
Debt Service Schedule - Long Term Obligations

| 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 |

*Last Updated :
8/23/2022*





City Solicitor 2022

City Manager

City Solicitor

Clerk

Special
Counsel

Prosecutor

Finance
Director

Property
Law

HR
Law

Econ
Dev

Comm
Dev

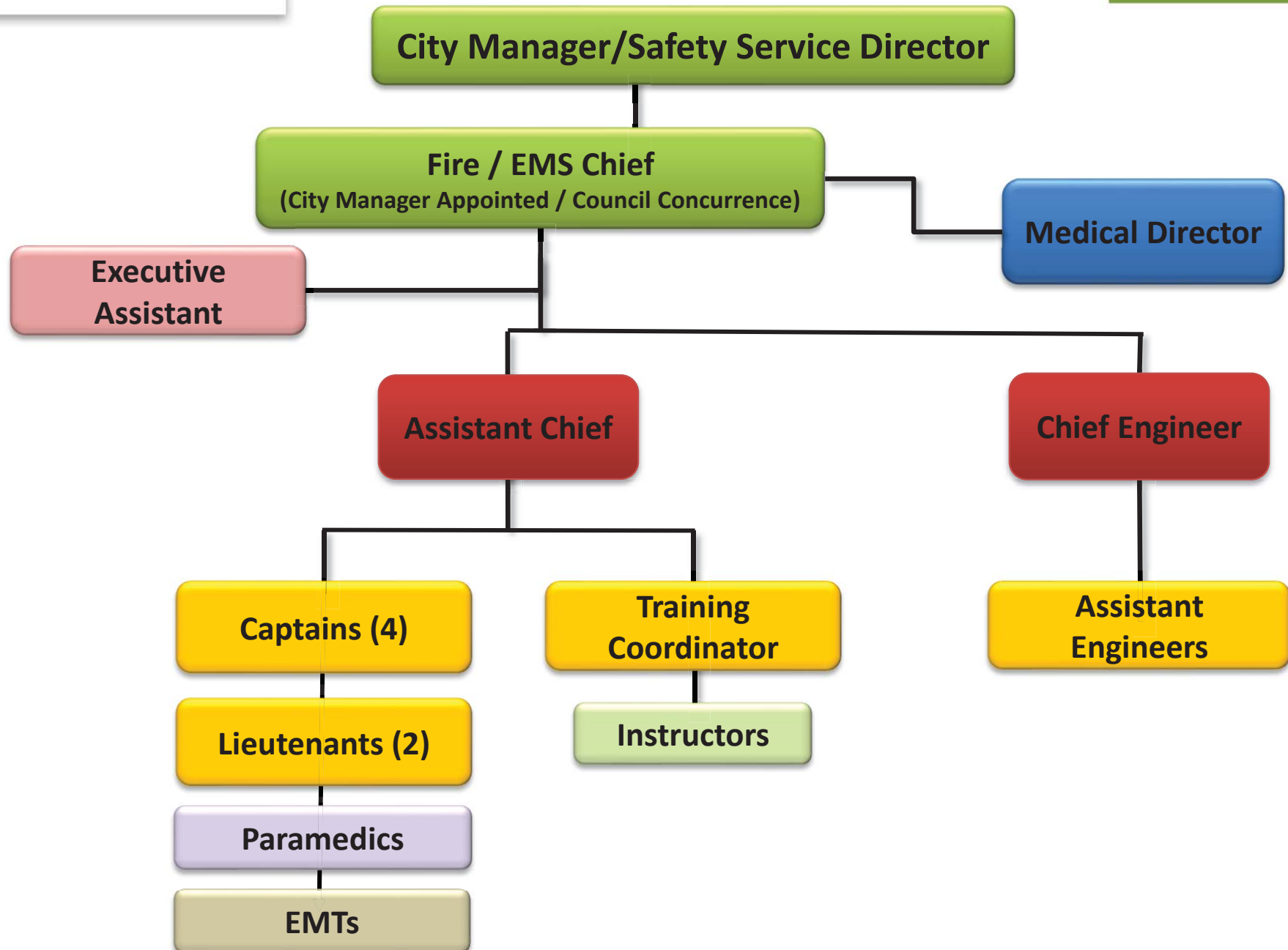
Police
Dept

Tax
Law

Bond
Law

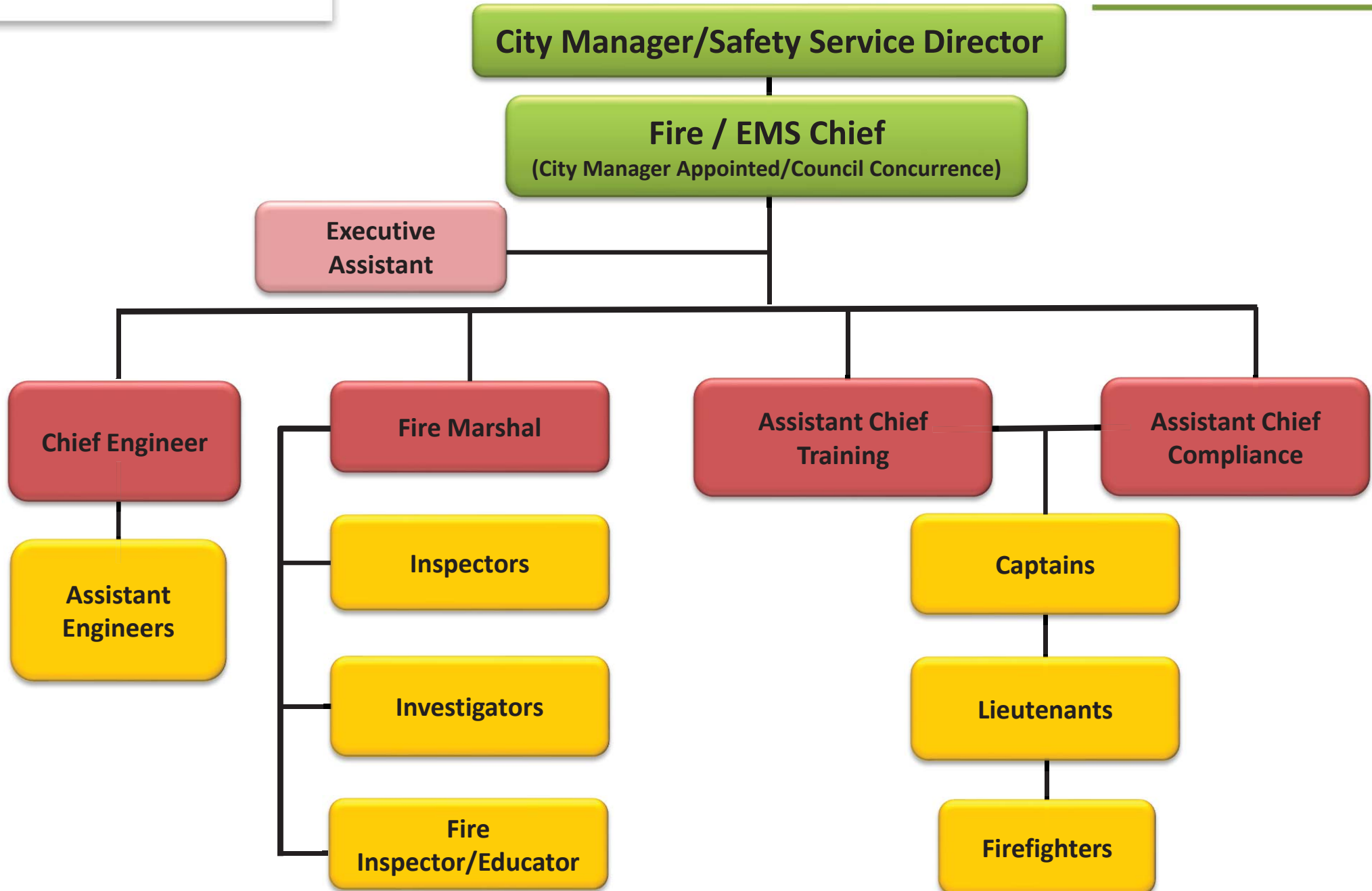
Court Cases
Litigation

ORIGINAL DRAFT





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

Officer

Officer

Admin. Sergeant

Detective Bureau

Juvenile Officer
HS – MS SRO

K-5 School
Resource Officer

Dispatchers

Clerical Assistant

School Crossing
Guards

Auxiliary
Officers

