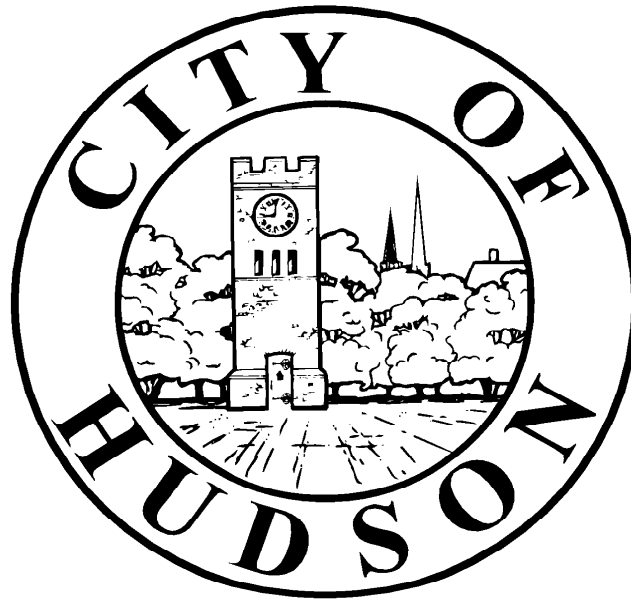


CITY OF HUDSON, OHIO

FIVE YEAR PLAN 2022-2026



CITY OF HUDSON, OHIO

FIVE YEAR PLAN 2022 - 2026

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City of Hudson, Ohio
FIVE YEAR PLAN 2022-2026 - ASSUMPTIONS & DEFINITIONS

CATEGORY

REVENUES

Municipal Income Taxes	Income tax rate is 2%. We used actual collections through September 2021 and added October - December 2019 actual receipts increased 8.65% (2020 actual increase percentage) and subtracted a \$589,000 refund issued in 2021. For 2022-2026 we assumed a 2.5% annual increase over the 2021 projected receipts plus the refund.
	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 14% increase in property tax revenue for 2021 and a 2% increase in 2024 based on triennial county appraisal.

EXPENDITURES

Personnel	Salary and fringe benefits costs assuming 2022 projected departmental staffing levels and a 2% cola increase. Includes an adjustment in employee health insurance cost of coverage (10% increase for 2022). Includes an increase of 3.0% for 2023-2026. Includes estimated contribution for length of service award program (LOSAP) within Fire and EMS funds. 2022 General Fund staffing increased by 7 full time employees over the 2021 budget. The increase includes a new Sergeant in the Detective Bureau, 2 Dispatchers due additional records responsibilities and dispatching for other entities, an Inspector and Engineer to help with the Sidewalk Connectivity Program, an additional IT employee, and a Utility Billing position went from Part Time to Full Time.
Operating	2022 department budget estimates for Professional Development, Contractual Services and Materials and Supplies. We assumed 1% growth for 2023-2026.
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 2022.
New Debt Service	Both principal and interest payments required on debt projected to be issued by the City from 2022-2026.

City of Hudson, Ohio
FIVE YEAR PLAN 2022-2026 - 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 52 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, 2020 the total obligation of all funds was \$3,771,669.</p>

City of Hudson, Ohio
FIVE YEAR PLAN 2022-2026 - 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. Connectivity

Assist Council in review and revision of the connectivity 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

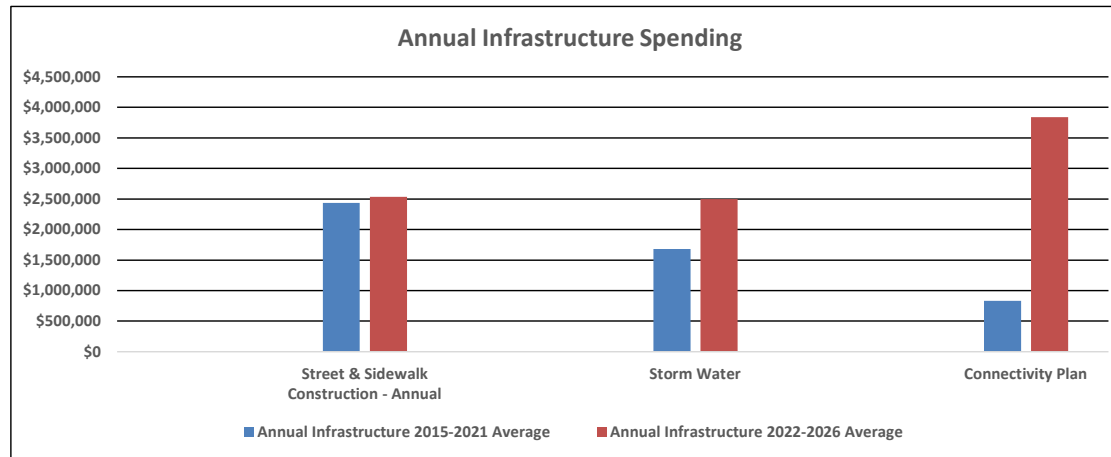
Maintain and enhance outstanding technology using emerging technology for enhanced services to the public and driving efficiency within the organization.

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 2022-2026 - COUNCIL PRIORITIES

Annual Infrastructure			
	2015-2021	2022-2026	Funding
Description	Average	Average	Increase
Street & Sidewalk Construction - Annual	\$2,432,857	\$2,532,800	\$99,943
Storm Water	\$1,679,654	\$2,500,000	\$820,346
Connectivity Plan	\$831,942	\$3,838,626	\$3,006,683



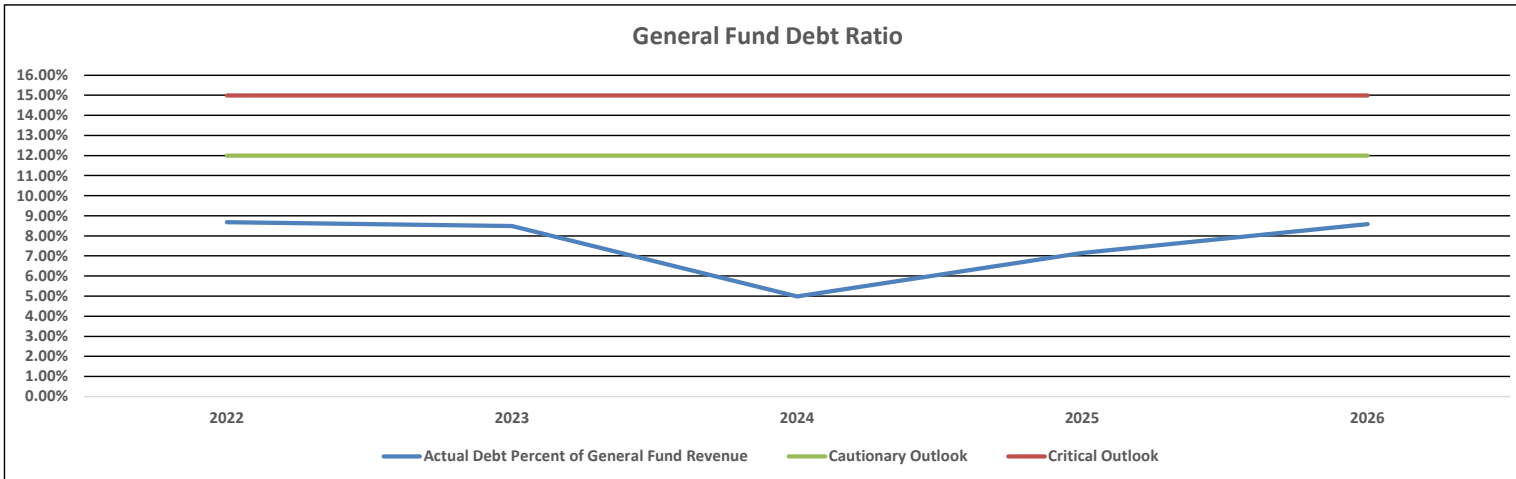
City of Hudson, Ohio
FIVE YEAR PLAN 2022-2026 - COUNCIL PRIORITIES

General Fund Debt Ratio					
	2022	2023	2024	2025	2026
Existing Debt Service	\$2,398,805	\$2,393,616	\$1,438,924	\$1,131,770	\$1,132,328
New Debt	\$0	\$0	\$0	\$969,930	\$1,445,930
Total Debt	\$2,398,805	\$2,393,616	\$1,438,924	\$2,101,700	\$2,578,258
General Fund Revenue	\$27,644,297	\$28,197,356	\$28,835,687	\$29,416,702	\$30,012,222
Debt Percent of General Fund Revenue	8.68%	8.49%	4.99%	7.14%	8.59%

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%

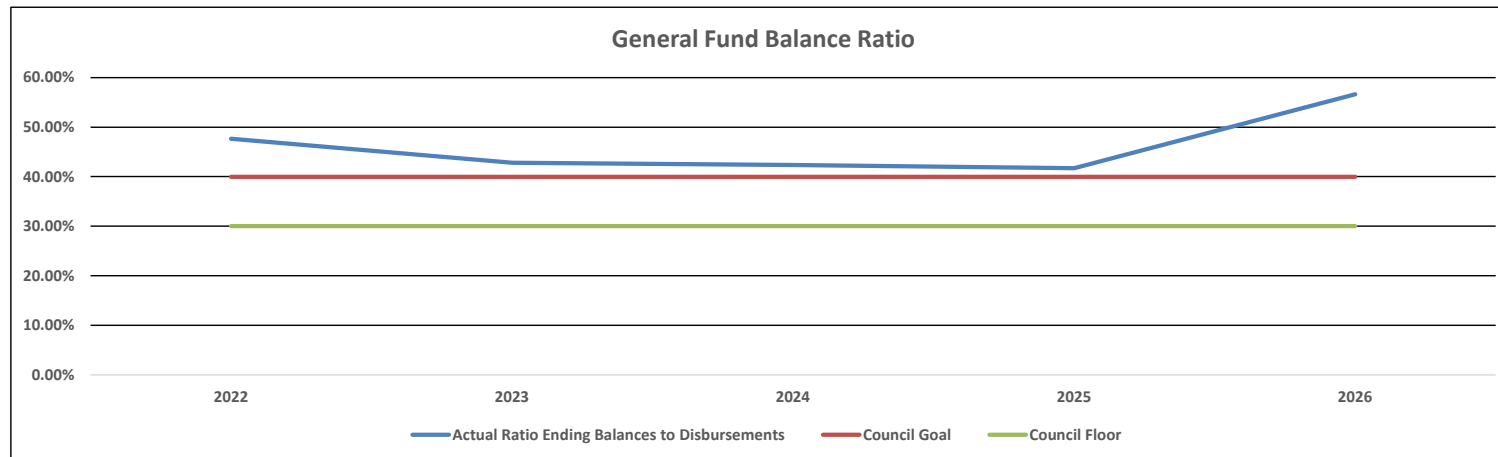
Cautionary Outlook: Ratio between 12% - 15%



City of Hudson, Ohio
FIVE YEAR PLAN 2022-2026 - COUNCIL PRIORITIES

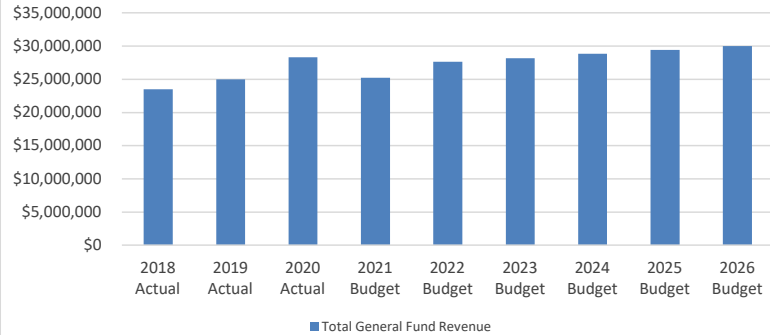
General Fund Balance Floor - 30%					
	2022	2023	2024	2025	2026
Ratio Ending Balances to Disbursements	47.69%	42.78%	42.30%	41.73%	56.66%
Amount Over (Under) 40%	\$2,062,646	\$797,323	\$665,824	\$507,813	\$4,494,549
Amount Over (Under) Floor	\$4,744,537	\$3,668,055	\$3,555,117	\$3,445,805	\$7,192,938

Note: The projected December 31, 2020 General Fund balance was \$13,376,491 or 56.05% of disbursements. The actual December 31, 2020 General Fund was \$15,452,490 or 68.72% of disbursements. The actual December 31, 2020 balance was \$2,075,999 higher than projected.



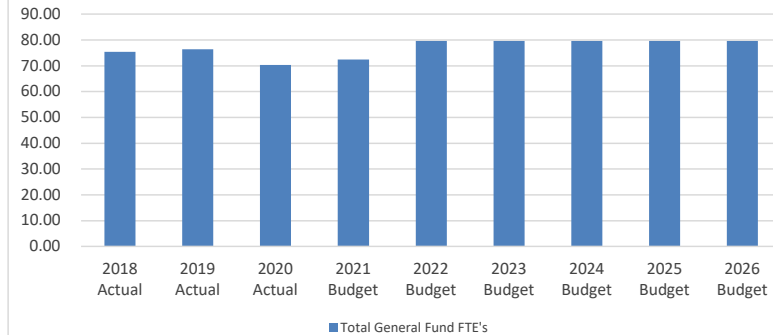
CITY OF HUDSON FIVE YEAR PLAN GENERAL FUND TRENDS

General Fund Revenue



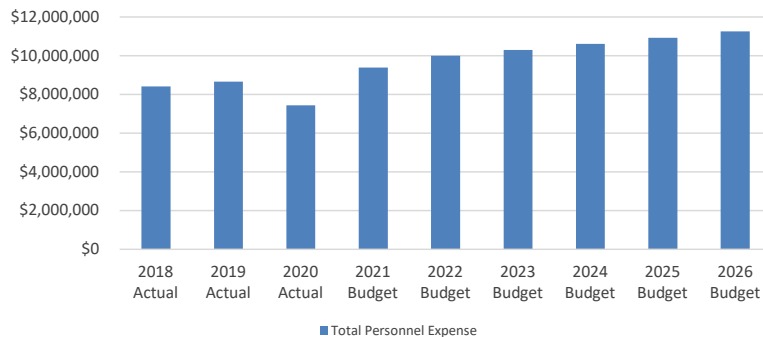
The main source of General Fund revenue is Income Tax which makes up about 75% of the total revenue. The other major source of revenue in the General Fund is Property Tax which is equal to about 13% of total revenue.

Full Time Employees



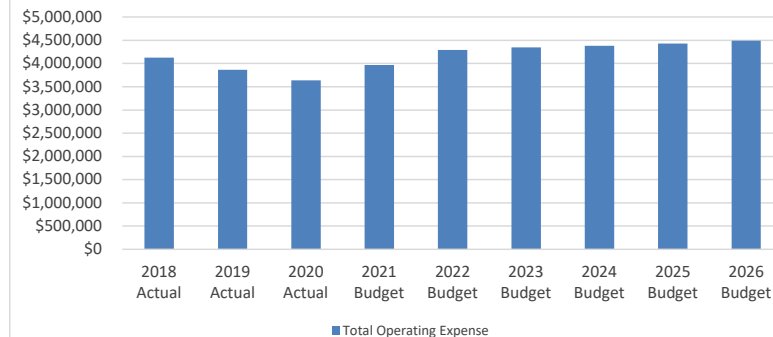
General Fund full time employees are 79.65 in 2022. This represents a 10.0% increase over the 2021 budget. In 2022 through 2026 Police Department employees represent 39 of the 79.65 full time employee count.

Personnel Expense



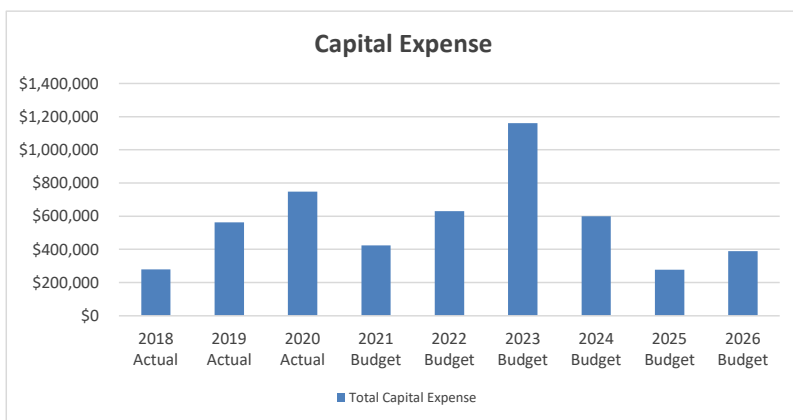
General Fund personnel costs rise an average of 4.02% per year from 2018 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

Operating Expense

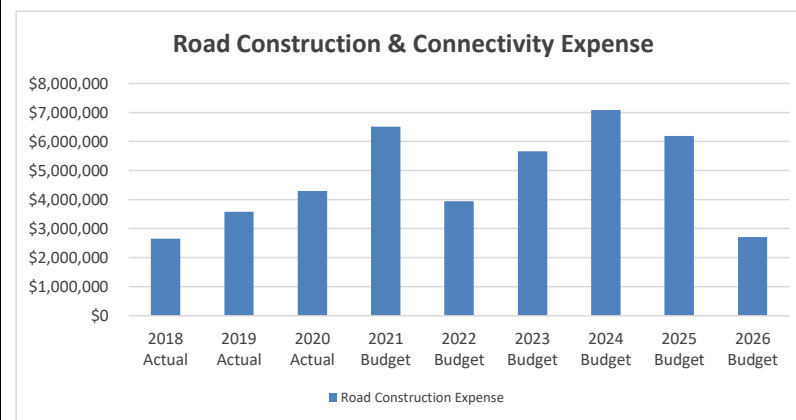


General Fund operating costs rise an average of 1.34% per year from 2018 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

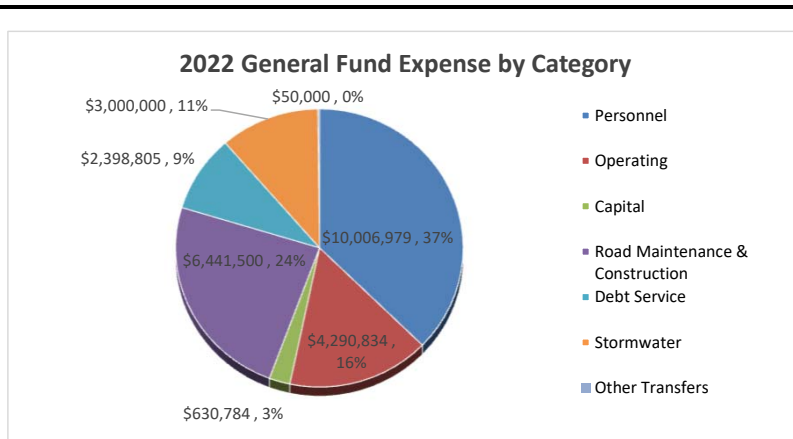
CITY OF HUDSON FIVE YEAR PLAN GENERAL FUND TRENDS



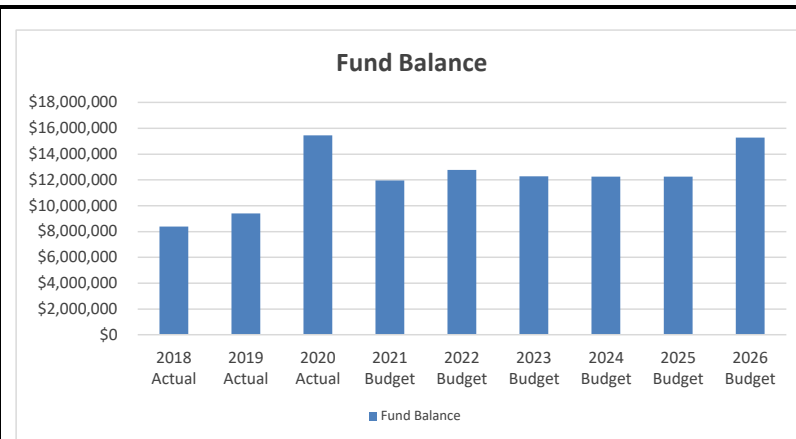
General Fund capital expenses are composed mostly of police vehicles and equipment and upkeep of City owned buildings.



On an annual basis the General Fund transfers money to the 430 Fund to cover road reconstruction, repaving, and connectivity. The average from 2022 - 2026 is \$5,087,000 or 17.87% of the General Fund Budget.



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



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

**CITY OF HUDSON
FIVE YEAR PLAN**

<u>GENERAL FUND (101)</u>	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>BEGINNING BALANCE, JANUARY 1</u>	\$10,460,382	\$15,452,490	\$16,287,289	\$11,964,812	\$12,790,207	\$12,280,249	\$12,222,999	\$12,259,781
<u>Revenue:</u>								
Income Taxes	\$20,730,840	\$19,616,912	\$21,093,888	\$22,066,615	\$22,618,280	\$23,183,737	\$23,763,331	\$24,357,414
Property Taxes	\$3,208,597	\$3,272,719	\$3,573,271	\$3,573,271	\$3,573,271	\$3,644,736	\$3,644,736	\$3,644,736
Estate Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Government	\$503,127	\$430,000	\$471,914	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
KWH Tax	\$751,282	\$730,000	\$715,773	\$730,000	\$730,000	\$730,000	\$730,000	\$730,000
Zoning & Building Permits, Inspections	\$192,251	\$150,000	\$182,923	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Fines & Forfeitures	\$44,516	\$75,000	\$36,570	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Interest on Investments	\$631,513	\$427,331	\$449,947	\$360,000	\$360,000	\$360,000	\$360,000	\$360,000
State Permits	\$11,941	\$24,000	\$8,908	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
County Permits, Royalties & Misc. (1)	\$2,103,612	\$361,000	\$65,736	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Broadband Service Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Charges/Advances	\$136,664	\$138,030	\$138,030	\$139,411	\$140,805	\$142,213	\$143,635	\$145,071
Total Revenue	\$28,314,343	\$25,224,992	\$26,736,959	\$27,644,297	\$28,197,356	\$28,835,687	\$29,416,702	\$30,012,222

(1) 2020 Revenue includes \$1.1 million for the sales property on Executive Parkway. These funds were earmarked for the road program in 2021.

**CITY OF HUDSON
FIVE YEAR PLAN**

GENERAL FUND (cont.)

Disbursements:

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Personnel (1)	\$7,436,205	\$9,396,304	\$9,426,304	\$10,006,979	\$10,307,188	\$10,616,404	\$10,934,896	\$11,262,943
Operating	\$3,638,126	\$3,971,089	\$4,518,041	\$4,290,834	\$4,344,178	\$4,382,193	\$4,431,627	\$4,489,695
Carryover Encumbrances	\$834,798	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$11,909,129	\$13,367,393	\$13,944,345	\$14,297,813	\$14,651,366	\$14,998,597	\$15,366,524	\$15,752,638
Capital Improvements/Purchases	\$746,756	\$423,192	\$790,047	\$630,784	\$1,160,552	\$598,396	\$276,396	\$388,000
Subtotal	\$12,655,886	\$13,790,585	\$14,734,392	\$14,928,597	\$15,811,918	\$15,596,993	\$15,642,920	\$16,140,638
Transfers/Advances Out:								
Street Maint & Repair - 201	\$2,255,000	\$2,400,000	\$2,400,000	\$2,500,000	\$2,900,000	\$2,800,000	\$2,700,000	\$2,700,000
Existing Debt Service - 301	\$2,343,349	\$2,409,614	\$2,409,614	\$2,398,805	\$2,393,616	\$1,438,924	\$1,131,770	\$1,132,328
New Debt Service (PW Facility)	\$0	\$0	\$0	\$0	\$0	\$0	\$969,930	\$969,930
Georgetown Rent Saved	\$0	\$0	\$0	\$0	\$0	\$0	(\$275,000)	(\$275,000)
New Debt Service (Connectivity)	\$0	\$0	\$0	\$0	\$85,000	\$145,000	\$194,000	\$476,000
Str & Sidewalk Const. - 430	\$4,290,000	\$6,512,790	\$8,445,430	\$3,941,500	\$5,666,780	\$7,082,020	\$6,186,300	\$2,710,000
Reclass 91 Turn Lanes from Parks	\$0	\$0	\$650,000	\$0	\$0	\$0	\$0	\$0
Stormwater Fund - 504	\$1,778,000	\$2,400,000	\$2,400,000	\$3,000,000	\$1,800,000	\$1,800,000	\$2,800,000	\$3,100,000
HCTV Fund - 206	\$0	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Cemerery Fund - 203	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0
Total Transfers/Advances Out	\$10,666,349	\$13,742,404	\$16,325,044	\$11,890,305	\$12,895,396	\$13,295,944	\$13,737,000	\$10,843,258
Total Disbursements	\$23,322,235	\$27,532,989	\$31,059,436	\$26,818,902	\$28,707,314	\$28,892,937	\$29,379,920	\$26,983,896
Run Rate (Revenue less Expenditures)	\$4,992,108	(\$2,307,997)	(\$4,322,476)	\$825,395	(\$509,958)	(\$57,250)	\$36,783	\$3,028,326
<u>ENDING BALANCE, DECEMBER 31</u>	\$15,452,490	\$13,144,493	\$11,964,812	\$12,790,207	\$12,280,249	\$12,222,999	\$12,259,781	\$15,288,107
Ratio Ending Balances to Disbursements	68.72%	47.74%	38.52%	47.69%	42.78%	42.30%	41.73%	56.66%

(1) 2020 Actual Personnel Expense was reduced by \$1,368,029 in Cares Act Funding.

**CITY OF HUDSON
FIVE YEAR PLAN**

GENERAL FUND (cont.)

Personnel Expenditures

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Police Department	\$2,787,809	\$4,445,714	\$4,445,714	\$4,559,615	\$4,696,403	\$4,837,296	\$4,982,414	\$5,131,887
Community Development	\$564,535	\$665,054	\$665,054	\$659,641	\$679,430	\$699,813	\$720,808	\$742,432
Economic Development	\$166,614	\$182,223	\$182,223	\$184,990	\$190,540	\$196,256	\$202,144	\$208,208
Street Trees & ROW	\$33,906	\$34,756	\$34,756	\$35,320	\$36,380	\$37,471	\$38,595	\$39,753
City Council & Clerk	\$129,884	\$139,499	\$139,499	\$199,761	\$205,754	\$211,926	\$218,284	\$224,833
City Solicitor	\$306,781	\$307,292	\$307,292	\$302,097	\$311,160	\$320,495	\$330,110	\$340,013
Administration	\$692,429	\$742,908	\$742,908	\$1,006,023	\$1,036,204	\$1,067,290	\$1,099,308	\$1,132,288
Finance	\$968,948	\$1,046,731	\$1,046,731	\$954,407	\$983,039	\$1,012,530	\$1,042,906	\$1,074,193
Information Services	\$150,250	\$156,451	\$156,451	\$171,076	\$176,208	\$181,495	\$186,939	\$192,548
Engineering Department	\$1,029,057	\$1,061,225	\$1,061,225	\$1,284,481	\$1,323,015	\$1,362,706	\$1,403,587	\$1,445,695
Public Properties	\$293,118	\$316,734	\$346,734	\$359,582	\$370,369	\$381,481	\$392,925	\$404,713
Public Works - Admin. Support	\$312,875	\$297,717	\$297,717	\$289,986	\$298,686	\$307,646	\$316,876	\$326,382
Total Personnel Expenditures	\$7,436,205	\$9,396,304	\$9,426,304	\$10,006,979	\$10,307,188	\$10,616,404	\$10,934,896	\$11,262,943

**CITY OF HUDSON
FIVE YEAR PLAN**

GENERAL FUND (cont.)

Operating Expenditures

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Police Department	\$559,058	\$571,279	\$659,634	\$648,400	\$654,744	\$650,606	\$653,465	\$661,493
Health District	\$331,670	\$332,676	\$332,676	\$328,358	\$331,642	\$334,958	\$338,308	\$341,691
Community Development	\$48,513	\$79,046	\$87,132	\$73,876	\$74,606	\$74,691	\$75,213	\$76,057
Economic Development	\$23,573	\$62,526	\$69,226	\$59,650	\$60,247	\$60,849	\$61,457	\$62,072
Street Trees & ROW	\$291,099	\$319,044	\$341,224	\$322,264	\$325,481	\$328,355	\$331,508	\$334,877
RITA	\$610,173	\$540,000	\$540,000	\$710,000	\$727,750	\$745,944	\$764,592	\$783,707
City Council & Clerk	\$28,000	\$37,977	\$40,595	\$38,950	\$39,340	\$39,733	\$40,130	\$40,532
City Solicitor	\$74,374	\$43,100	\$43,760	\$46,850	\$47,319	\$47,792	\$48,270	\$48,752
Administration	\$287,977	\$318,472	\$328,549	\$326,115	\$329,375	\$332,532	\$335,812	\$339,188
Finance	\$329,886	\$327,380	\$359,673	\$405,250	\$409,303	\$413,396	\$417,529	\$421,705
Information Services	\$223,739	\$251,910	\$340,090	\$289,824	\$292,721	\$295,546	\$298,467	\$301,466
Engineering Department	\$179,442	\$197,089	\$258,145	\$201,245	\$203,224	\$202,751	\$203,923	\$206,312
Public Properties	\$559,941	\$779,646	\$1,003,222	\$730,889	\$738,190	\$744,902	\$752,123	\$759,738
Public Works - Administrative Support	\$90,683	\$110,944	\$114,115	\$109,163	\$110,239	\$110,139	\$110,830	\$112,106
Total Operating Expenditures	\$3,638,126	\$3,971,089	\$4,518,041	\$4,290,834	\$4,344,178	\$4,382,193	\$4,431,627	\$4,489,695

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

	2022	2023	2024	2025	2026	Unfunded	Total
Police Department							
1 New cruiser upfit/equipment and graphics	\$32,000	\$32,000	\$33,000	\$34,000	\$35,000		\$166,000
2 Cruiser Light Bars and Siren Controllers	\$14,000	\$14,000	\$15,000	\$15,000	\$15,000		\$73,000
3 Body Worn Cameras (Lease 10 Units, Lease Ends in 2025)	\$39,396	\$39,396	\$39,396	\$39,396	\$50,000		\$207,584
4 Axon Tasers (Ongoing Lease, Lease Ends in 2023)	\$7,656	\$7,656	\$12,000	\$12,000	\$12,000		\$51,312
5 ALPR Cameras	\$40,000	\$30,000					\$70,000
6 Motorola APX 800mhz Radios			\$225,000				\$225,000
7 MDT's (Mobile Data Terminals)		\$66,000					\$66,000
8 Priority Dispatch (EMD)	\$39,732						\$39,732
9 Tyler CAD System		\$300,000	\$41,000	\$41,000	\$41,000		\$423,000
10 Dispatch Work Station		\$90,000					\$90,000
Total Police Department	\$172,784	\$579,052	\$365,396	\$141,396	\$153,000	\$0	\$1,411,628
Community Development							
1 Comp Plan Existing Conditions & Community Engagement	\$30,000						\$30,000
Total Community Development	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Information Services							
1 Computer Replacements	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000		\$100,000
2 New SAN and hosts.	\$110,000						\$110,000
3 OKTA Phase 2 (2 factor City-wide deployment)	\$20,000						\$20,000
4 Fire/EMS switch upgrades	\$10,000						\$10,000
5 Public Works switch upgrades	\$8,000						\$8,000
6 Firewall replacements		\$50,000					\$50,000
7 Core network switch upgrades		\$50,000					\$50,000
Total Information Services	\$168,000	\$120,000	\$20,000	\$20,000	\$20,000	\$0	\$348,000
Public Properties							
1 Parking lot repairs	\$15,000	\$40,000					\$55,000
2 HVAC Air Quality Improvements in City Buildings	\$200,000	\$200,000					\$400,000
3 City Hall rooftop vertical vented wall	\$30,000						\$30,000
4 Window Replacements at City Hall	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		\$75,000
5 Elevator Car Improvements		\$80,000					\$80,000
6 HVAC UV Project Engineering		\$31,000					\$31,000
7 HVAC UV Project Construction			\$125,000				\$125,000
8 Painting at Town Hall exterior		\$7,500					\$7,500
9 Police Locker Room Update		\$15,000					\$15,000
10 Clock Tower Masonry		\$10,000					\$10,000
11 Parking Terrace sealant		\$35,000					\$35,000
12 City Hall Exterior Lighting		\$28,000					\$28,000
13 Police Masonry			\$8,000				\$8,000
14 Town Hall Roof Replacement			\$25,000				\$25,000
15 Clock Tower repairs to timing belts and bushings			\$40,000				\$40,000
16 Police HVAC Component Replacements				\$100,000			\$100,000
17 Replace pedestrian bridges on Greens					\$200,000		\$200,000
Total Public Properties	\$260,000	\$461,500	\$213,000	\$115,000	\$215,000	\$0	\$1,264,500
TOTAL GENERAL FUND	\$630,784	\$1,160,552	\$598,396	\$276,396	\$388,000	\$0	\$3,054,128

**CITY OF HUDSON
FIVE YEAR PLAN**

GENERAL FUND (cont.)

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>Expenditures By Department</u>								
Police Department								
Personnel	\$2,787,809	\$4,445,714	\$4,445,714	\$4,559,615	\$4,696,403	\$4,837,296	\$4,982,414	\$5,131,887
Professional Development	\$28,386	\$39,165	\$37,267	\$41,150	\$41,562	\$41,977	\$42,397	\$42,821
Contractual Services	\$456,251	\$462,052	\$514,105	\$527,250	\$532,383	\$527,021	\$528,644	\$535,424
Materials & Supplies	\$74,421	\$70,062	\$108,262	\$80,000	\$80,800	\$81,608	\$82,424	\$83,248
Capital	\$444,261	\$141,192	\$496,524	\$172,784	\$579,052	\$365,396	\$141,396	\$153,000
Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Police Department	\$3,791,128	\$5,158,185	\$5,601,872	\$5,380,799	\$5,930,200	\$5,853,298	\$5,777,276	\$5,946,380
Health District								
Contractual Services	\$331,670	\$332,676	\$332,676	\$328,358	\$331,642	\$334,958	\$338,308	\$341,691
Total Health District	\$331,670	\$332,676	\$332,676	\$328,358	\$331,642	\$334,958	\$338,308	\$341,691
Community Development								
Personnel	\$564,535	\$665,054	\$665,054	\$659,641	\$679,430	\$699,813	\$720,808	\$742,432
Professional Development	\$6,843	\$17,527	\$17,527	\$13,820	\$13,958	\$14,098	\$14,239	\$14,381
Contractual Services	\$36,228	\$55,300	\$63,386	\$53,556	\$54,083	\$53,963	\$54,277	\$54,912
Materials & Supplies	\$1,342	\$4,719	\$4,719	\$5,000	\$5,050	\$5,101	\$5,152	\$5,203
Capital	\$2,228	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
Refunds	\$4,100	\$1,500	\$1,500	\$1,500	\$1,515	\$1,530	\$1,545	\$1,561
Total Community Development	\$615,277	\$744,100	\$752,186	\$763,517	\$754,036	\$774,505	\$796,020	\$818,489
Economic Development								
Personnel	\$166,614	\$182,223	\$182,223	\$184,990	\$190,540	\$196,256	\$202,144	\$208,208
Professional Development	\$3,458	\$16,019	\$17,619	\$15,250	\$15,403	\$15,557	\$15,712	\$15,869
Contractual Services	\$20,115	\$45,497	\$51,097	\$43,650	\$44,087	\$44,527	\$44,973	\$45,422
Materials & Supplies	\$0	\$1,010	\$510	\$750	\$758	\$765	\$773	\$780
Total Economic Development	\$190,187	\$244,749	\$251,449	\$244,640	\$250,786	\$257,105	\$263,601	\$270,280
Street Trees & ROW								
Personnel	\$33,906	\$34,756	\$34,756	\$35,320	\$36,380	\$37,471	\$38,595	\$39,753
Professional Development	\$1,795	\$2,281	\$2,281	\$2,550	\$2,576	\$2,601	\$2,627	\$2,654
Contractual Services	\$285,615	\$295,944	\$317,377	\$302,464	\$305,483	\$308,157	\$311,108	\$314,273
Materials & Supplies	\$3,689	\$20,819	\$21,566	\$17,250	\$17,423	\$17,597	\$17,773	\$17,950
Total Street Trees & ROW	\$325,004	\$353,800	\$375,980	\$357,584	\$361,861	\$365,826	\$370,103	\$374,630
RITA								
Contractual Services	\$610,173	\$540,000	\$540,000	\$710,000	\$727,750	\$745,944	\$764,592	\$783,707
Total RITA	\$610,173	\$540,000	\$540,000	\$710,000	\$727,750	\$745,944	\$764,592	\$783,707

**CITY OF HUDSON
FIVE YEAR PLAN**

GENERAL FUND (cont.)

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>Expenditures By Department</u>								
City Council & Clerk								
Personnel	\$129,884	\$139,499	\$139,499	\$199,761	\$205,754	\$211,926	\$218,284	\$224,833
Professional Development	\$3,430	\$11,291	\$11,291	\$10,100	\$10,201	\$10,303	\$10,406	\$10,510
Contractual Services	\$23,715	\$24,161	\$26,905	\$26,350	\$26,614	\$26,880	\$27,148	\$27,420
Materials & Supplies	\$855	\$2,525	\$2,399	\$2,500	\$2,525	\$2,550	\$2,576	\$2,602
Total City Council & Clerk	\$157,884	\$177,476	\$180,220	\$238,711	\$245,093	\$251,659	\$258,414	\$265,364
City Solicitor								
Personnel	\$306,781	\$307,292	\$307,292	\$302,097	\$311,160	\$320,495	\$330,110	\$340,013
Professional Development	\$6,947	\$11,250	\$5,350	\$9,250	\$9,343	\$9,436	\$9,530	\$9,626
Contractual Services	\$67,211	\$31,350	\$37,910	\$37,100	\$37,471	\$37,846	\$38,224	\$38,606
Materials & Supplies	\$216	\$500	\$500	\$500	\$505	\$510	\$515	\$520
Total City Solicitor	\$381,155	\$350,392	\$351,052	\$348,947	\$358,478	\$368,286	\$378,379	\$388,765
Administration								
Personnel	\$692,429	\$742,908	\$742,908	\$1,006,023	\$1,036,204	\$1,067,290	\$1,099,308	\$1,132,288
Professional Development	\$14,207	\$21,448	\$20,229	\$19,650	\$19,847	\$20,045	\$20,245	\$20,448
Contractual Services	\$104,036	\$133,024	\$142,651	\$144,465	\$145,908	\$147,231	\$148,658	\$150,162
Materials & Supplies	\$9,104	\$14,000	\$15,668	\$12,000	\$12,120	\$12,241	\$12,364	\$12,487
Capital	\$28,395	\$0	\$12,042	\$0	\$0	\$0	\$0	\$0
Refunds	\$160,630	\$150,000	\$150,000	\$150,000	\$151,500	\$153,015	\$154,545	\$156,091
Total Administration	\$1,008,800	\$1,061,380	\$1,083,499	\$1,332,138	\$1,365,578	\$1,399,822	\$1,435,120	\$1,471,476
Finance								
Personnel	\$968,948	\$1,046,731	\$1,046,731	\$954,407	\$983,039	\$1,012,530	\$1,042,906	\$1,074,193
Professional Development	\$7,679	\$20,750	\$20,558	\$18,300	\$18,483	\$18,668	\$18,855	\$19,043
Contractual Services	\$321,378	\$300,130	\$331,357	\$380,450	\$384,255	\$388,097	\$391,978	\$395,898
Materials & Supplies	\$830	\$5,500	\$7,258	\$5,500	\$5,555	\$5,611	\$5,667	\$5,723
Capital	\$0	\$0	\$6,153	\$0	\$0	\$0	\$0	\$0
Refunds	\$0	\$1,000	\$500	\$1,000	\$1,010	\$1,020	\$1,030	\$1,041
Total Finance	\$1,298,834	\$1,374,111	\$1,412,557	\$1,359,657	\$1,392,342	\$1,425,926	\$1,460,436	\$1,495,898
Information Services								
Personnel	\$150,250	\$156,451	\$156,451	\$171,076	\$176,208	\$181,495	\$186,939	\$192,548
Professional Development	\$306	\$13,702	\$13,702	\$9,500	\$9,595	\$9,691	\$9,788	\$9,886
Contractual Services	\$217,938	\$223,208	\$308,124	\$267,824	\$270,501	\$273,104	\$275,800	\$278,572
Materials & Supplies	\$5,494	\$15,000	\$18,263	\$12,500	\$12,625	\$12,751	\$12,879	\$13,008
Capital	\$104,089	\$52,000	\$34,294	\$168,000	\$120,000	\$20,000	\$20,000	\$20,000
Total Information Services	\$478,078	\$460,361	\$530,835	\$628,900	\$588,929	\$497,040	\$505,406	\$514,013

**CITY OF HUDSON
FIVE YEAR PLAN**

GENERAL FUND (cont.)

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>Expenditures By Department</u>								
Engineering Department								
Personnel	\$1,029,057	\$1,061,225	\$1,061,225	\$1,284,481	\$1,323,015	\$1,362,706	\$1,403,587	\$1,445,695
Professional Development	\$4,705	\$7,615	\$10,025	\$8,550	\$8,636	\$8,722	\$8,809	\$8,897
Contractual Services	\$171,331	\$180,384	\$238,908	\$184,645	\$186,458	\$185,817	\$186,820	\$189,038
Materials & Supplies	\$3,405	\$9,090	\$9,212	\$8,050	\$8,131	\$8,212	\$8,294	\$8,377
Capital	\$12,000	\$0	\$1,699	\$0	\$0	\$0	\$0	\$0
Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Engineering Department	\$1,220,499	\$1,258,314	\$1,321,069	\$1,485,726	\$1,526,239	\$1,565,456	\$1,607,510	\$1,652,007
Public Properties								
Personnel	\$293,118	\$316,734	\$346,734	\$359,582	\$370,369	\$381,481	\$392,925	\$404,713
Professional Development	\$860	\$2,172	\$2,172	\$1,000	\$1,010	\$1,020	\$1,030	\$1,041
Contractual Services	\$474,770	\$733,284	\$940,337	\$691,289	\$698,194	\$704,506	\$711,323	\$718,530
Materials & Supplies	\$48,123	\$38,690	\$49,313	\$38,600	\$38,986	\$39,376	\$39,770	\$40,167
Capital	\$155,783	\$230,000	\$239,209	\$260,000	\$461,500	\$213,000	\$115,000	\$215,000
Refunds	\$36,189	\$5,500	\$11,400	\$0	\$0	\$0	\$0	\$0
Total Public Properties	\$1,008,843	\$1,326,380	\$1,589,165	\$1,350,471	\$1,570,059	\$1,339,382	\$1,260,048	\$1,379,450
Public Works - Admin. Support								
Personnel	\$312,875	\$297,717	\$297,717	\$289,986	\$298,686	\$307,646	\$316,876	\$326,382
Professional Development	\$1,172	\$7,271	\$7,809	\$4,250	\$4,293	\$4,335	\$4,379	\$4,423
Contractual Services	\$85,928	\$97,194	\$98,383	\$98,913	\$99,886	\$99,683	\$100,270	\$101,440
Materials & Supplies	\$1,583	\$6,479	\$7,923	\$6,000	\$6,060	\$6,121	\$6,182	\$6,244
Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Public Works - Admin. Support	\$403,557	\$408,661	\$411,832	\$399,149	\$408,924	\$417,785	\$427,706	\$438,488
Transfers/Advances Out								
Street Maint & Repair - 201	\$2,255,000	\$2,400,000	\$2,400,000	\$2,500,000	\$2,900,000	\$2,800,000	\$2,700,000	\$2,700,000
Debt Service - 301	\$2,343,349	\$2,409,614	\$2,409,614	\$2,398,805	\$2,478,616	\$1,583,924	\$2,295,700	\$2,578,258
Str & Sidewalk Const. - 430	\$4,290,000	\$6,512,790	\$8,445,430	\$3,941,500	\$5,666,780	\$7,082,020	\$6,186,300	\$2,710,000
Cemetery Fund - 203	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0
Stormwater Fund - 504	\$1,778,000	\$2,400,000	\$2,400,000	\$3,000,000	\$1,800,000	\$1,800,000	\$2,800,000	\$3,100,000
HCTV Fund - 206	\$0	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Advance Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfers/Advances Out	\$10,666,349	\$13,742,404	\$15,675,044	\$11,890,305	\$12,895,396	\$13,295,944	\$14,012,000	\$11,118,258
Total Departmental Expenditures	\$22,487,437	\$27,532,989	\$30,409,436	\$26,818,902	\$28,707,314	\$28,892,937	\$29,654,920	\$27,258,896

CITY OF HUDSON, OHIO FIVE YEAR PLAN								
STREET & SIDEWALK CONST. (430)	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
BEGINNING BALANCE, JANUARY 1	\$2,407,516	\$1,154,171	\$2,961,258	\$243,636	\$243,636	\$243,636	\$243,636	\$243,636
Revenues:								
General Fund Transfer	\$4,290,000	\$6,512,790	\$8,445,430	\$3,941,500	\$5,666,780	\$7,082,020	\$6,186,300	\$2,710,000
Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Proceeds	\$0	\$2,000,000	\$0	\$2,830,200	\$1,996,628	\$0	\$1,635,900	\$0
Other	\$872,186	\$0	\$13,320	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$5,162,186	\$8,512,790	\$8,458,750	\$6,771,700	\$7,663,408	\$7,082,020	\$7,822,200	\$2,710,000
Total Available	\$7,569,702	\$9,666,961	\$11,420,008	\$7,015,336	\$7,907,044	\$7,325,656	\$8,065,836	\$2,953,636
Disbursements:								
Expenditures:								
Carryover Encumbrances	\$1,807,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements	\$4,608,444	\$8,832,790	\$11,176,372	\$6,771,700	\$7,663,408	\$7,082,020	\$7,822,200	\$2,710,000
Total Expenditures	\$6,415,531	\$8,832,790	\$11,176,372	\$6,771,700	\$7,663,408	\$7,082,020	\$7,822,200	\$2,710,000
Total Disbursements	\$6,415,531	\$8,832,790	\$11,176,372	\$6,771,700	\$7,663,408	\$7,082,020	\$7,822,200	\$2,710,000
Run Rate (Revenue Less Expenditures)	(\$1,253,345)	(\$320,000)	(\$2,717,622)	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$1,154,171	\$834,171	\$243,636	\$243,636	\$243,636	\$243,636	\$243,636	\$243,636
Ratio Ending Balance to Disbursements	17.99%	9.44%	2.18%	3.60%	3.18%	3.44%	3.11%	8.99%
Ratio Ending Balance to Revenues	26.90%	12.81%	2.88%	6.18%	4.30%	3.44%	3.94%	8.99%

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

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

		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
<u>Street Construction Annual Program</u>								
1	Annual Reconstruction/Resurfacing Program	\$1,950,000	\$1,935,000	\$1,925,000	\$1,915,000	\$1,910,000		\$9,635,000
2	Annual Asphalt Patching Program	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		\$500,000
3	Annual Concrete Program	\$179,000	\$170,000	\$170,000	\$170,000	\$170,000		\$859,000
4	Annual Striping Program	\$195,000	\$200,000	\$205,000	\$210,000	\$215,000		\$1,025,000
5	Annual Crack Sealing	\$120,000	\$125,000	\$130,000	\$135,000	\$135,000		\$645,000
	Total Street Construction Annual Program	\$2,544,000	\$2,530,000	\$2,530,000	\$2,530,000	\$2,530,000	\$0	\$12,664,000
<u>Connectivity Program</u>								
1	Middleton Road From 91 to Highpoint Park. Construction	\$2,830,200						\$2,830,200
2	Stow Road From Pine Trails to exist. sidewalk. Construction	\$500,000						\$500,000
3	Franklin St from Aurora to School, Construction (2) (3)	\$65,000						\$65,000
4	Stow Road From Hudson Springs Park to 303. Construction		\$916,300					\$916,300
5	SR 303 From N Hayden Parkway to Stow Road. Construction		\$444,400					\$444,400
6	Middleton Road From Valley View Drive to 91. Construction		\$1,996,628					\$1,996,628
7	SR 303 From Stow Road to St. Regis Blvd. Construction			\$1,092,300				\$1,092,300
8	Hines Hill Road From Valley View to Glastonbury Dr. 2023 D, 2024 C		\$362,120	\$1,201,000				\$1,563,120
9	Valley View Road From Hines Hill Rd. to Hunting Hollow Dr. 2023 D, 2024 C		\$181,720	\$908,600				\$1,090,320
10	SR 303 from exist. sidewalk to Hudson Crossing Pkwy. 2023 D, 2024 C		\$124,740	\$646,380				\$771,120
11	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
12	Stow Road from 303 to Ravenna Street. 2024 D, 2025 C			\$257,200	\$1,414,600			\$1,671,800
13	Ravenna Street from South Hayden Pkwy. to Stow Rd. 2024 D, 2025 C			\$290,840	\$1,454,200			\$1,745,040
14	Lake Forest Dr from Boston Mills to Essex Rd (2025 D, 2026 C) (3)				\$37,500	\$250,000		\$287,500
15	Boston Mills Road from Lake Forest Dr to Prescott Dr 2026 D, 2027 C (3)					\$140,000	\$1,000,000	\$1,140,000
	Total Connectivity Program	\$3,395,200	\$4,025,908	\$4,712,020	\$4,542,200	\$390,000	\$1,000,000	\$18,065,328

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

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

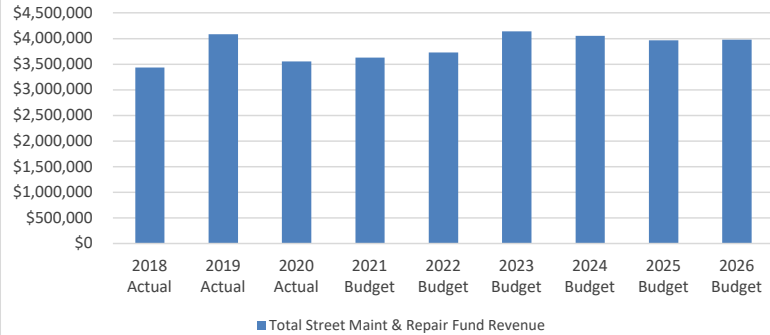
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
<u>Street Improvement Projects - Pay as you go</u>							
1 S. Main St. (Barlow to Veterans Way) Project Construction and Construction Mgmt.) (1)	\$700,000						\$700,000
2 Opticom Traffic Signal Upgrades for Safety Services	\$105,000						\$105,000
3 Stow Road / Middleton Road Traffic Signal Construction	\$250,000						\$250,000
4 Terex Road / SR 91 Intersection Improvement (D 2024, C 2025)	\$30,000	\$250,000					\$280,000
5 Ravenna Road Resurfacing with Summit Co Engineer (D 2024, C 2025)	\$57,500	\$82,500					\$140,000
6 Owen Brown St. (Rt. 91 to Morse Rd.) Partial Recon. (Curb & Storm Imp - See 504)		\$500,000					\$500,000
7 Citywide Guardrail Replacement Program		\$60,000					\$60,000
8 S. Main Street Sidewalk Project at the ODOT Bridge		\$175,000					\$175,000
9 Terex Road Resurfacing (ODOT Project, Londonairry to Barlow - Construction)		\$200,000					\$200,000
10 Terex Rd, Hudson Industrial Pkwy, Barlow Rd Imp. (D 2022, C 2023) - Placeholder			\$150,000	\$1,000,000			\$1,150,000
11 Barlow Road/Young Road Intersection (Design)				\$60,000			\$60,000
12 Dillman Drive Bridge Replacement (D 2026, C 2027)					\$100,000	\$1,000,000	\$1,100,000
13 Heinen's Parking Exit Relocation		\$150,000					\$150,000
14 Adaptive Signals for Remaining System (Design)						\$650,000	\$650,000
15 Adaptive Signals for Remaining (Const and Const Mgmt.)						\$3,000,000	\$3,000,000
16 Barlow Road/Young Road Intersection (Construction)						\$850,000	\$850,000
17 Hines Hill Road RxR Grade Separation Project (Design)						\$2,000,000	\$2,000,000
Total Street Improvement Projects - Pay as you go	\$1,142,500	\$1,417,500	\$150,000	\$1,060,000	\$100,000	\$7,500,000	\$11,370,000
TOTAL STREET & SIDEWALK PROJECTS	\$7,081,700	\$7,973,408	\$7,392,020	\$8,132,200	\$3,020,000	\$8,500,000	\$42,099,328
<u>Other Sources of Funding</u>							
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	\$6,771,700	\$7,663,408	\$7,082,020	\$7,822,200	\$2,710,000	\$8,500,000	\$40,549,328

- (1) Project split with Safety Funds (\$1.5 mil @ 90/10) + CMAQ Funds (\$2.5 mil @ 80/20) + Local funding
(2) Design In-House with Construction being Split 50/50 with Schools (budget shown as 50% of total construction cost).
(3) Project was not part of 2020 Sidewalk Master Plan.

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.

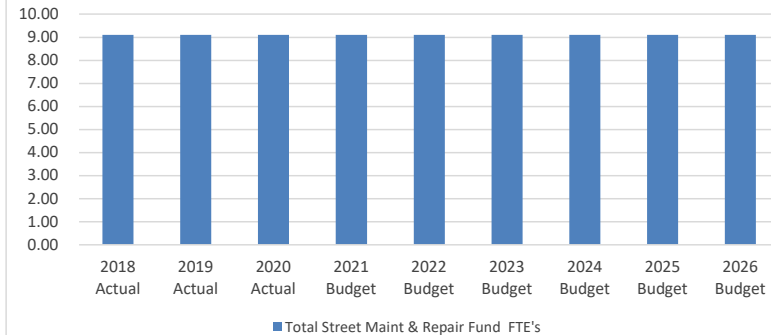
CITY OF HUDSON FIVE YEAR PLAN STREET MAINT. & REPAIR FUND TRENDS

Street Maint. & Repair Fund Revenue



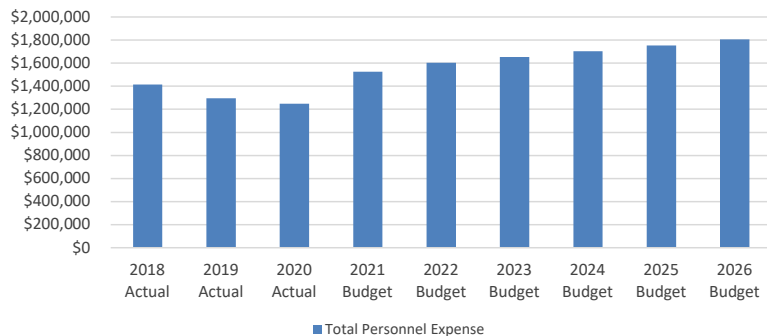
The main source of Street Maint. & Repair Fund revenue is a transfer from the General Fund which makes up about 70% of the total revenue. The other major sources of revenue are gas tax and license fees.

Full Time Employees



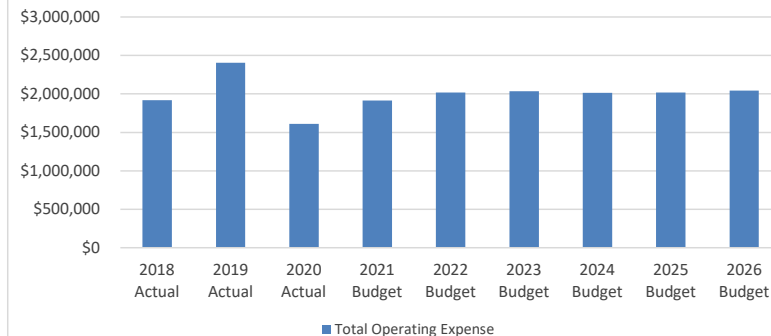
Street Maint. & Repair Fund full time employees have remained 9.1 since 2018. This total is not anticipated to change through 2026.

Personnel Expense



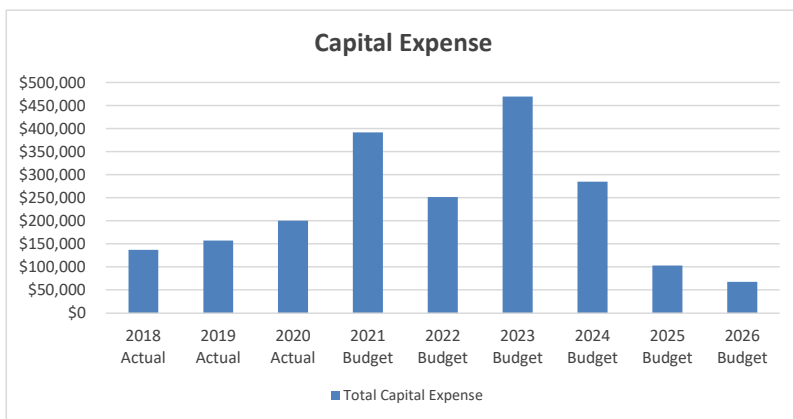
Street Maint & Repair Fund personnel costs rise an average of 6.53% per year from 2018 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

Operating Expense

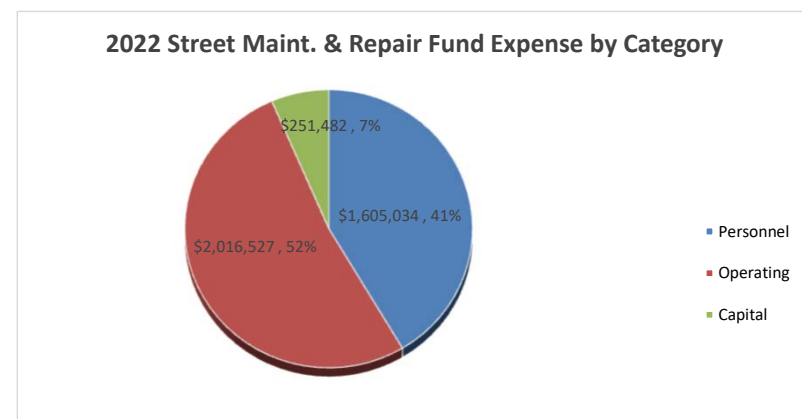


Street Maint & Repair Fund operating costs rise an average of 3.00% per year from 2018 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

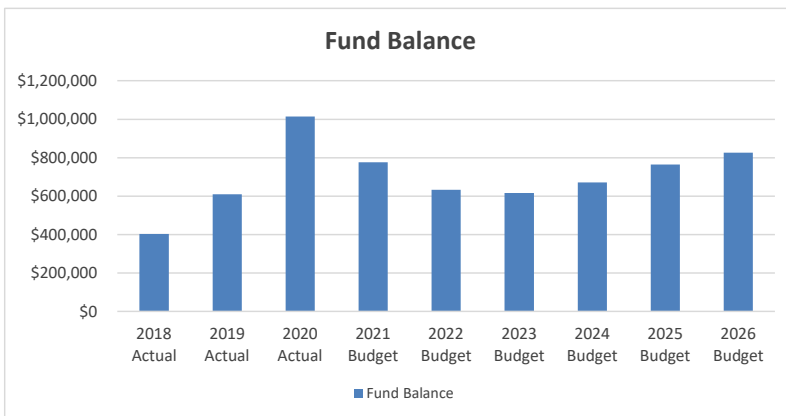
CITY OF HUDSON FIVE YEAR PLAN STREET MAINT. & REPAIR FUND TRENDS



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.

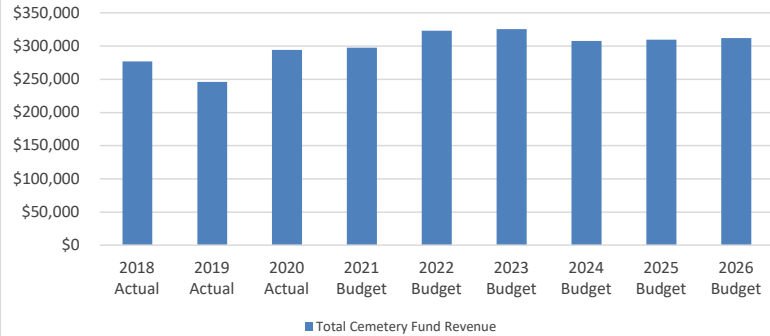
CITY OF HUDSON, OHIO FIVE YEAR PLAN								
STREET MAINTENANCE AND REPAIR FUND (201)	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
BEGINNING BALANCE, JANUARY 1	704,140	\$1,014,394	\$1,176,726	\$775,606	\$632,563	\$616,082	\$671,208	\$764,435
Revenues:								
Gasoline Tax	\$1,089,839	\$1,100,000	\$1,108,518	\$1,100,000	\$1,111,000	\$1,122,110	\$1,133,331	\$1,144,664
License Fees	\$150,431	\$130,000	\$111,408	\$130,000	\$131,300	\$132,613	\$133,939	\$135,279
Miscellaneous	\$58,605	\$0	\$65,512	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,298,875	\$1,230,000	\$1,285,438	\$1,230,000	\$1,242,300	\$1,254,723	\$1,267,270	\$1,279,943
Transfers In - General Fund	\$2,255,000	\$2,400,000	\$2,400,000	\$2,500,000	\$2,900,000	\$2,800,000	\$2,700,000	\$2,700,000
Total Available	\$4,258,015	\$4,644,394	\$4,862,164	\$4,505,606	\$4,774,863	\$4,670,805	\$4,638,478	\$4,744,378
Disbursements:								
Street Maint. & Repair								
Personnel	\$1,054,119	\$1,304,753	\$1,304,753	\$1,381,879	\$1,423,335	\$1,466,035	\$1,510,016	\$1,555,317
Professional Development	\$1,151	\$7,019	\$7,100	\$2,150	\$2,172	\$2,193	\$2,215	\$2,237
Contractual Services	\$1,225,801	\$1,297,823	\$1,354,367	\$1,405,377	\$1,418,853	\$1,388,785	\$1,387,567	\$1,407,626
Materials & Supplies	\$355,365	\$554,188	\$741,647	\$554,000	\$559,540	\$565,135	\$570,787	\$576,495
Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Purchases	\$127,733	\$291,375	\$298,846	\$157,375	\$375,375	\$223,975	\$81,425	\$45,900
Carryover Encumbrances	\$178,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Street Maint. & Repair	\$2,942,396	\$3,455,158	\$3,706,714	\$3,500,781	\$3,779,275	\$3,646,124	\$3,552,011	\$3,587,575
Leaf Collection								
Personnel	\$195,129	\$221,628	\$221,628	\$223,155	\$229,850	\$236,745	\$243,847	\$251,163
Professional Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contractual Services	\$500	\$25,250	\$1,070	\$25,000	\$25,250	\$25,503	\$25,758	\$26,015
Materials & Supplies	\$28,967	\$30,300	\$30,574	\$30,000	\$30,300	\$30,603	\$30,909	\$31,218
Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Purchases	\$72,524	\$100,486	\$126,573	\$94,107	\$94,107	\$60,622	\$21,518	\$21,518
Carryover Encumbrances	\$4,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Leaf Collection	\$301,224	\$377,664	\$379,845	\$372,262	\$379,507	\$353,473	\$322,032	\$329,914
Total Disbursements	\$3,243,620	\$3,832,822	\$4,086,558	\$3,873,043	\$4,158,782	\$3,999,596	\$3,874,043	\$3,917,489
Run Rate (Revenue Less Expenditures)	\$310,255	(\$202,822)	(\$401,120)	(\$143,043)	(\$16,482)	\$55,127	\$93,227	\$62,454
ENDING BALANCE, DECEMBER 31	\$1,014,394	\$811,572	\$775,606	\$632,563	\$616,082	\$671,208	\$764,435	\$826,890
Ratio Ending Balance to Disbursements	31.27%	21.17%	18.98%	16.33%	14.81%	16.78%	19.73%	21.11%
Ratio Ending Balance to Revenues	28.54%	22.36%	21.05%	16.96%	14.87%	16.55%	19.27%	20.78%

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

		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
<u>Street Maintenance & Repair</u>								
1	Lease payments on backhoe lease	\$26,050	\$26,050	\$26,050				\$78,150
2	Lease payments on Case wheel loader	\$41,325	\$41,325	\$41,325	\$41,325			\$165,300
3	Guardrail mower	\$30,000						\$30,000
4	Replace 2003 skid steer	\$60,000						\$60,000
5	Replace railings on 303 under bridges		\$150,000					\$150,000
6	Replace Attenuator		\$32,000					\$32,000
7	Replace tow motor		\$43,000					\$43,000
8	Replace Sewer Jet Trailer		\$60,000					\$60,000
9	Replace 2008 Concrete saw		\$23,000					\$23,000
10	Lease boom mower			\$30,600	\$30,600	\$30,600		\$91,800
11	Replace 2008 Durapatch trailer			\$93,000				\$93,000
12	Replace 2001 Trailer			\$5,000				\$5,000
13	Small leaf vac			\$28,000				\$28,000
14	Replace 2002 Trailer				\$9,500			\$9,500
15	Replace 2003 trailer					\$15,300		\$15,300
Total Street Maintenance & Repair		\$157,375	\$375,375	\$223,975	\$81,425	\$45,900	\$0	\$884,050
<u>Leaf Collection</u>								
1	7 Old Dominion Brush leaf vacuum trailers (Ongoing Lease)	\$94,107	\$94,107	\$60,622	\$21,518	\$21,518		\$291,872
Total Leaf Collection		\$94,107	\$94,107	\$60,622	\$21,518	\$21,518	\$0	\$291,872
TOTAL STREET MAINTENANCE & REPAIR FUND		\$251,482	\$469,482	\$284,597	\$102,943	\$67,418	\$0	\$1,175,922

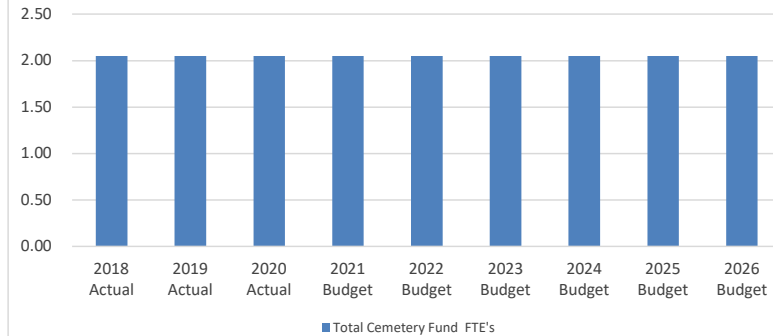
CITY OF HUDSON FIVE YEAR PLAN CEMETERY FUND TRENDS

Cemetery Fund Revenue



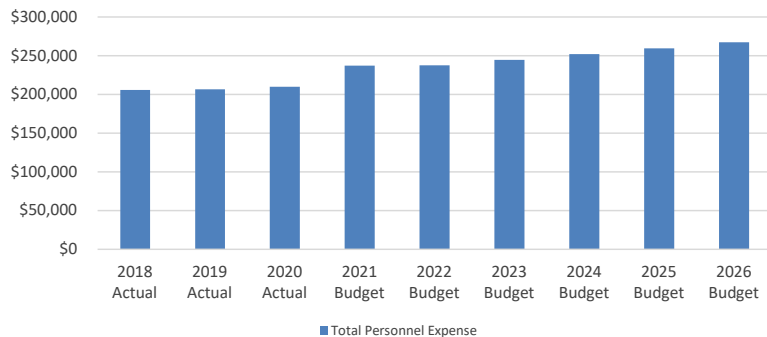
The main source of Cemetery Fund revenue is Property Taxes which makes up about 62% of the total revenue. The other major sources of revenue are charges for services.

Full Time Employees



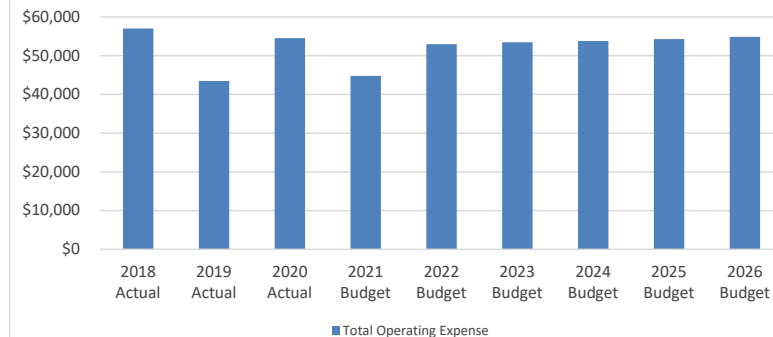
Cemetery Fund full time employees have remained at 2.05 since 2018. This total is not anticipated to change through 2026.

Personnel Expense



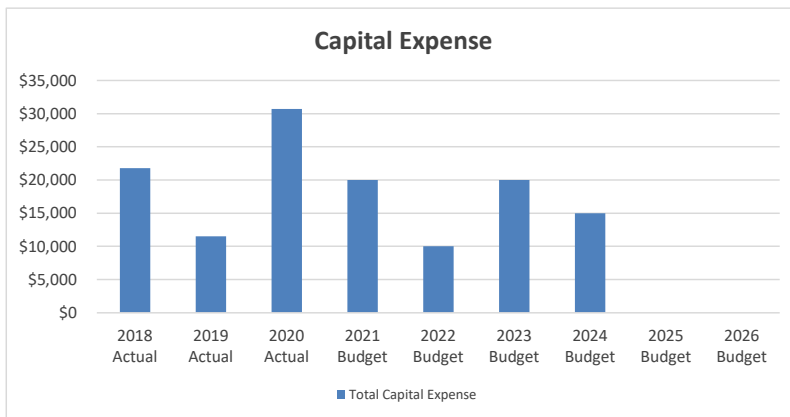
Cemetery Fund personnel costs rise an average of 3.64% per year from 2018 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

Operating Expense

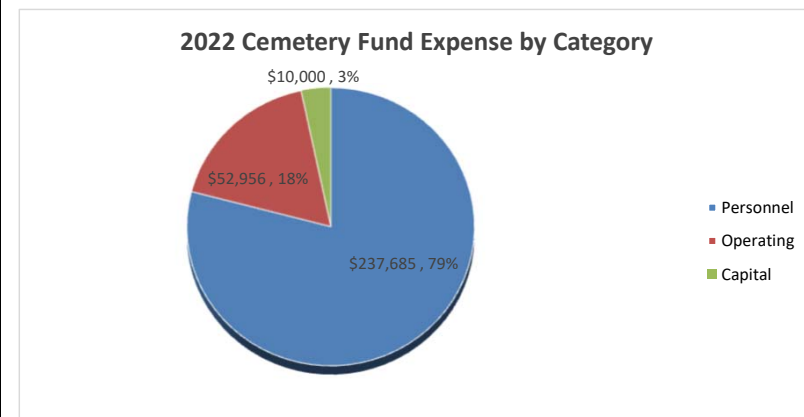


Cemetery Fund operating costs rise an average of 3.69% per year from 2018 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

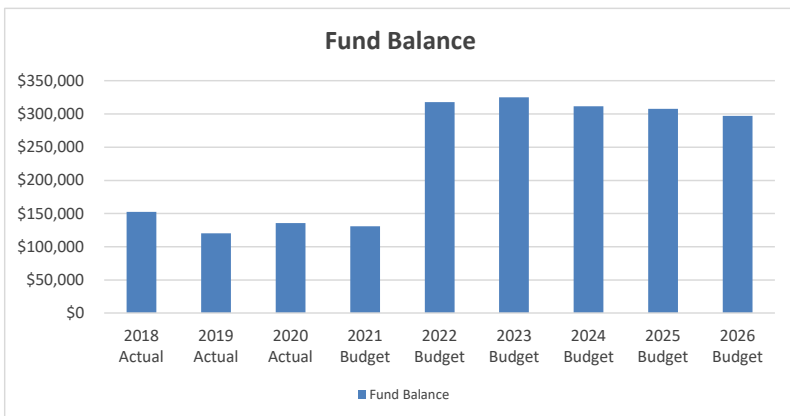
CITY OF HUDSON FIVE YEAR PLAN CEMETERY FUND TRENDS



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 grows significantly in 2022 thanks to a large revenue increase in 2021.

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

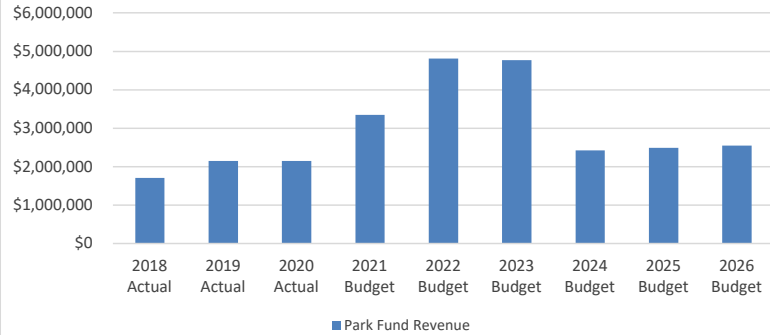
CEMETERIES FUND (203)	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>BEGINNING BALANCE, JANUARY 1</u>	143,158	\$135,640	\$142,294	\$294,988	\$317,800	\$325,074	\$311,801	\$307,688
<u>Revenues:</u>								
Real Estate Property Tax	\$176,128	\$176,976	\$195,953	\$195,953	\$195,953	\$195,953	\$195,953	\$195,953
Charges for Services	\$104,935	\$98,500	\$224,680	\$106,000	\$108,120	\$110,282	\$112,488	\$114,738
Miscellaneous	\$13,166	\$2,000	\$16,129	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Transfer from General Fund	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0
Total Revenue	\$294,229	\$297,476	\$456,762	\$323,453	\$325,573	\$307,735	\$309,941	\$312,191
Total Available	\$437,387	\$433,116	\$599,055	\$618,441	\$643,373	\$632,810	\$621,742	\$619,878
<u>Disbursements:</u>								
Cemetery								
Personnel	\$209,880	\$237,229	\$237,229	\$237,685	\$244,816	\$252,160	\$259,725	\$267,517
Professional Development	\$153	\$950	\$950	\$400	\$404	\$408	\$412	\$416
Contractual Services	\$37,981	\$35,468	\$37,126	\$37,656	\$38,031	\$38,241	\$38,566	\$38,976
Materials & Supplies	\$14,230	\$8,401	\$8,762	\$12,700	\$12,827	\$12,955	\$13,085	\$13,216
Refunds	\$2,165	\$0	\$0	\$2,200	\$2,222	\$2,244	\$2,267	\$2,289
Capital Purchases	\$30,684	\$20,000	\$20,000	\$10,000	\$20,000	\$15,000	\$0	\$0
Advance to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carryover Encumbrances	\$6,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cemetery	\$301,747	\$302,048	\$304,067	\$300,641	\$318,299	\$321,009	\$314,054	\$322,413
Total Disbursements	\$301,747	\$302,048	\$304,067	\$300,641	\$318,299	\$321,009	\$314,054	\$322,413
Run Rate (Revenue Less Expenditures)	(\$7,518)	(\$4,572)	\$152,694	\$22,812	\$7,274	(\$13,274)	(\$4,113)	(\$10,223)
<u>ENDING BALANCE, DECEMBER 31</u>	\$135,640	\$131,068	\$294,988	\$317,800	\$325,074	\$311,801	\$307,688	\$297,465
Ratio Ending Balance to Disbursements	44.95%	43.39%	97.01%	105.71%	102.13%	97.13%	97.97%	92.26%
Ratio Ending Balance to Revenues	46.10%	44.06%	64.58%	98.25%	99.85%	101.32%	99.27%	95.28%

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

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
<u>Cemetery</u>							
1 Tree Maintenance	\$10,000						\$10,000
2 Street Paving		\$20,000					\$20,000
3 O'Brien Cemetery Stone Work			\$15,000				\$15,000
Total Cemetery	\$10,000	\$20,000	\$15,000	\$0	\$0	\$0	\$45,000
TOTAL CEMETERY FUND	\$10,000	\$20,000	\$15,000	\$0	\$0	\$0	\$45,000

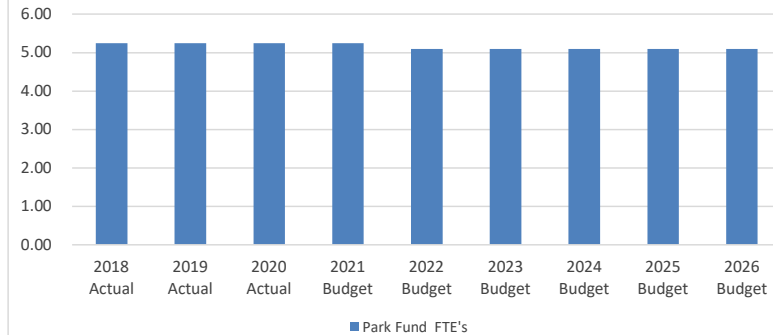
CITY OF HUDSON FIVE YEAR PLAN PARK FUND TRENDS

Park Fund Revenue



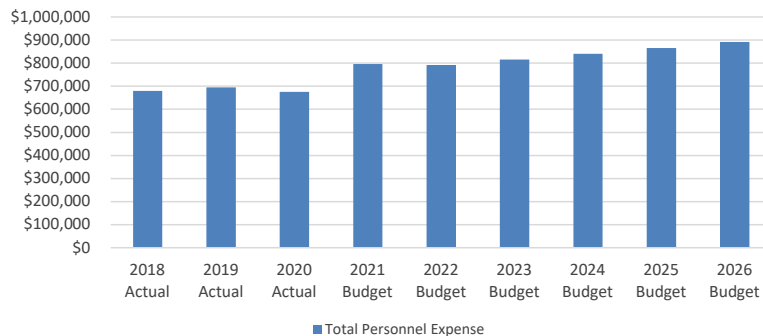
The main source of Park Fund revenue is income tax which makes up about 95% of the total revenue. 2021-2023 contains anticipated debt proceeds which increase the revenue significantly during those years.

Full Time Employees



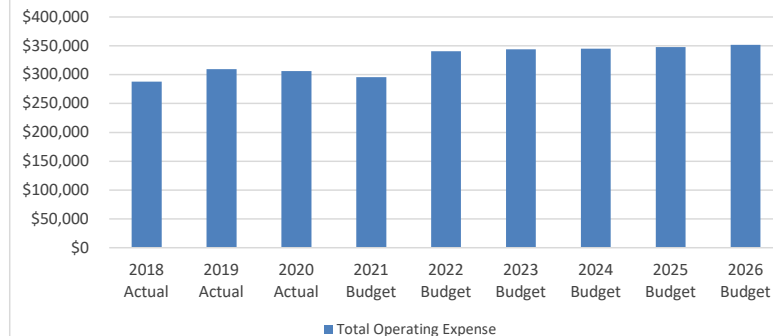
Park Fund full time employees are at 5.10 in 2021. This total is not anticipated to change through 2026.

Personnel Expense



Park Fund personnel costs rise an average of 4.74% per year from 2018 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

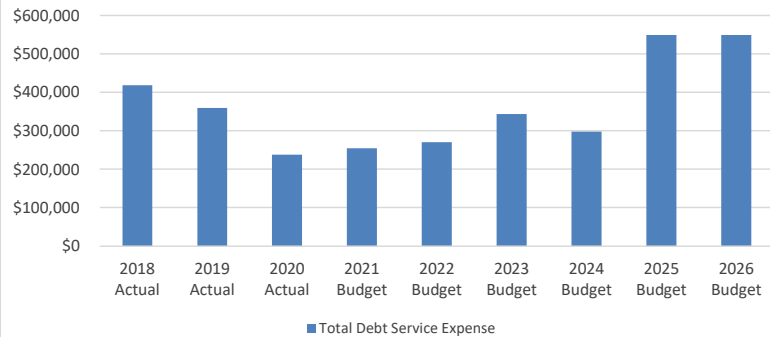
Operating Expense



Park Fund operating costs rise an average of 3.69% per year from 2018 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

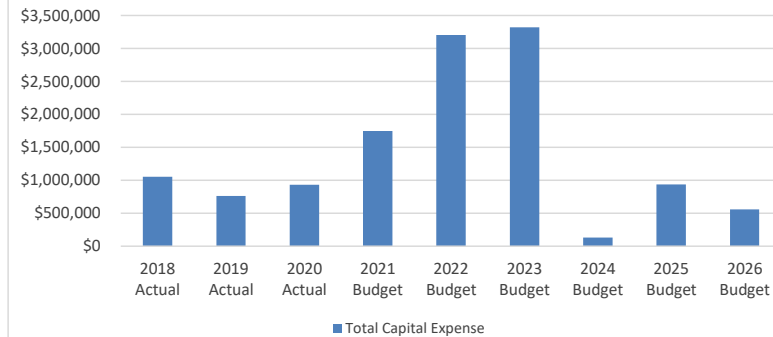
CITY OF HUDSON FIVE YEAR PLAN PARK FUND TRENDS

Debt Service Expense



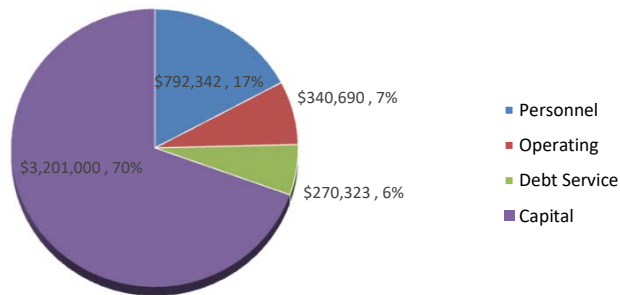
Park Fund debt service expenses are related to both the Parks and Golf Course. The increase in debt service throughout the budget is due to the anticipated issuance of \$6.4 million in bonds for connectivity and pickleball.

Capital Expense



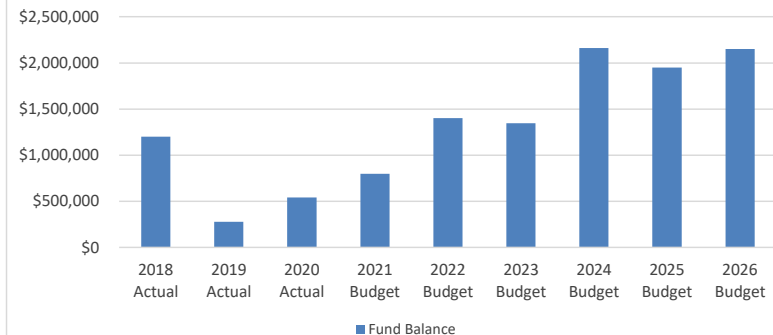
Park Fund capital expenses are composed mostly of trails and sidewalks..

2022 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 decreases significantly from 2019-2022 while the major connectivity items are being completed, but begins to rise again in 2023 when those items are complete.

CITY OF HUDSON, OHIO FIVE YEAR PLAN								
PARKS FUND (205)	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>BEGINNING BALANCE, JANUARY 1</u>	1,557,214	\$541,367	\$1,605,333	\$1,193,142	\$1,401,658	\$1,346,951	\$2,160,836	\$1,950,070
<u>Revenues:</u>								
Income Taxes	\$2,130,854	\$2,045,353	\$2,178,125	\$2,277,871	\$2,334,818	\$2,393,189	\$2,453,018	\$2,514,344
Grant Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Proceeds	\$0	\$1,255,000	\$875,000	\$2,500,000	\$2,400,000	\$0	\$0	\$0
Park User Fees/Misc.	\$37,367	\$15,000	\$19,378	\$15,000	\$15,300	\$15,606	\$15,918	\$16,236
Interest Income	\$28,198	\$30,000	\$15,749	\$15,000	\$13,500	\$13,500	\$13,500	\$13,500
Royalties (Gas Wells)	\$3,223	\$5,000	\$3,211	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Revenue	\$2,199,641	\$3,350,353	\$3,091,463	\$4,812,871	\$4,768,618	\$2,427,295	\$2,487,437	\$2,549,080
Total Available	\$3,756,855	\$3,891,720	\$4,696,795	\$6,006,013	\$6,170,276	\$3,774,246	\$4,648,273	\$4,499,150
<u>Disbursements:</u>								
Parks								
Personnel	\$675,744	\$796,637	\$796,637	\$792,342	\$816,112	\$840,596	\$865,813	\$891,788
Professional Development	\$707	\$5,079	\$5,079	\$3,420	\$3,454	\$3,489	\$3,524	\$3,559
Contractual Services	\$231,162	\$181,872	\$230,893	\$231,670	\$233,959	\$234,208	\$235,836	\$238,486
Materials & Supplies	\$70,783	\$105,040	\$97,261	\$102,000	\$103,020	\$104,050	\$105,091	\$106,142
Refunds	\$3,914	\$3,687	\$6,642	\$3,600	\$3,636	\$3,672	\$3,709	\$3,746
Capital Purchases	\$931,503	\$1,745,000	\$2,762,895	\$3,201,000	\$3,320,000	\$130,000	\$935,000	\$555,000
Reclass 91 Turn Lanes to GF	\$0	\$0	(\$650,000)	\$0	\$0	\$0	\$0	\$0
Debt Service	\$237,709	\$254,246	\$254,246	\$244,073	\$241,894	\$124,145	\$124,230	\$124,272
New Debt Service	\$0	\$0	\$0	\$26,250	\$101,250	\$173,250	\$425,000	\$425,000
Carryover Encumbrances	\$1,063,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Parks	\$3,215,488	\$3,091,561	\$3,503,653	\$4,604,355	\$4,823,325	\$1,613,410	\$2,698,203	\$2,347,993
Total Disbursements	\$3,215,488	\$3,091,561	\$3,503,653	\$4,604,355	\$4,823,325	\$1,613,410	\$2,698,203	\$2,347,993
Run Rate (Revenue Less Expenditures)	(\$1,015,847)	\$258,792	(\$412,191)	\$208,516	(\$54,707)	\$813,885	(\$210,766)	\$201,088
<u>ENDING BALANCE, DECEMBER 31</u>	\$541,367	\$800,159	\$1,193,142	\$1,401,658	\$1,346,951	\$2,160,836	\$1,950,070	\$2,151,157
Ratio Ending Balance to Disbursements	16.84%	25.88%	34.05%	30.44%	27.93%	133.93%	72.27%	91.62%
Ratio Ending Balance to Revenues	24.61%	23.88%	38.59%	29.12%	28.25%	89.02%	78.40%	84.39%

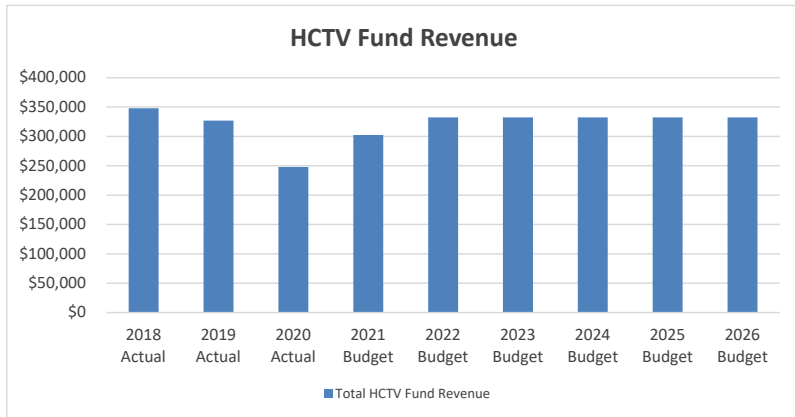
**CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY**

		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</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	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		\$500,000
3	Accessible boat dock at Hudson Springs	\$20,000						\$20,000
4	Colony Park Trail paving	\$225,000						\$225,000
5	Truck replacement	\$40,000						\$40,000
6	3- Utility vehicle replacements	\$21,000						\$21,000
7	Tennis/Pickleball construction (2)	\$1,500,000						\$1,500,000
8	Boston Mills Road Trail Connection (Design, Executive Pkwy over BWC to Lake Forest) Partial Carryover from 2021	\$250,000						\$250,000
9	Boston Mills Road Trail (Const, Executive Pkwy over BWC to Lake Forest) (2)		\$1,400,000					\$1,400,000
10	Veteran's Trail - Ph 3 (Construction, Milford Rd/Cascade Park to Barlow Rd) (1) (2)	\$1,000,000						\$1,000,000
11	Valley View & Hunting Hollow Connectivity Project (Construction, SR 91 to Prospect St) (2)		\$1,000,000					\$1,000,000
12	E. Barlow Rd Connector Path Project (Barlow Farm Park to Metro Park) - Placeholder - Norfolk Southern Costs Undetermined at this time. (2)		\$750,000					\$750,000
13	Turnpike Pedestrian Bridge at Prospect Street (Design)		\$40,000					\$40,000
14	OTIC Bridge Widening on Prospect St for Vet Trail Project				\$750,000			\$750,000
15	Prospect St 8' Trail (Design, Vet. Trail from Hunting Hollow to Steepleview)				\$55,000			\$55,000
16	Prospect St 8' Trail (Construction, Vet. Trail from Hunting Hollow to Steepleview)					\$425,000		\$425,000
17	Replacement Rotary Mower	\$15,000						\$15,000
Total Parks		\$3,201,000	\$3,320,000	\$130,000	\$935,000	\$555,000	\$0	\$8,141,000
TOTAL PARKS FUND		\$3,201,000	\$3,320,000	\$130,000	\$935,000	\$555,000	\$0	\$8,141,000

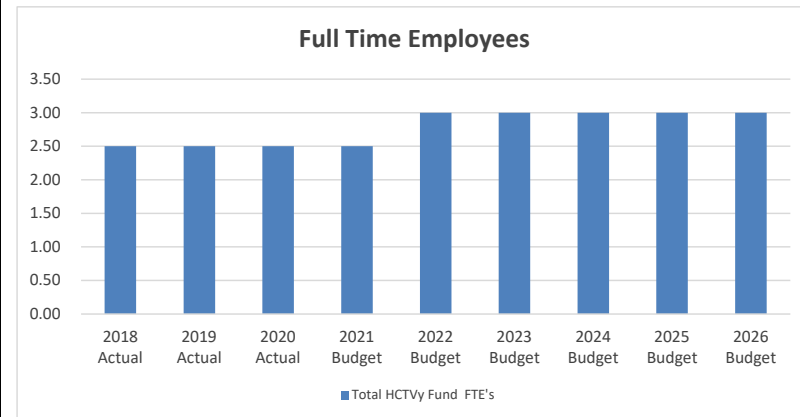
(1) Local Funds Only. Reduced scope.

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

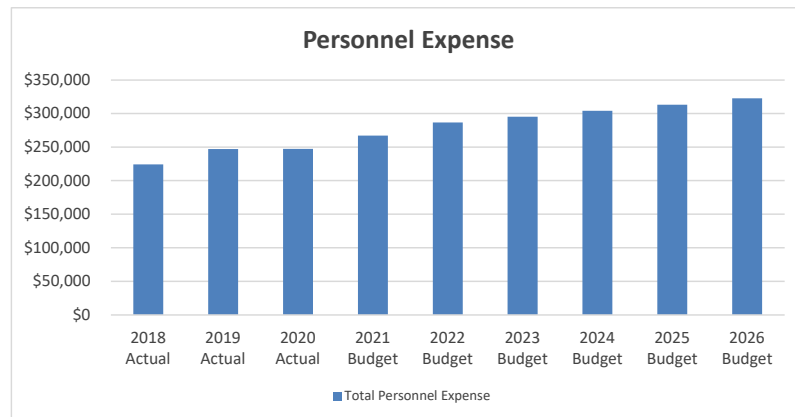
CITY OF HUDSON FIVE YEAR PLAN HCTV FUND TRENDS



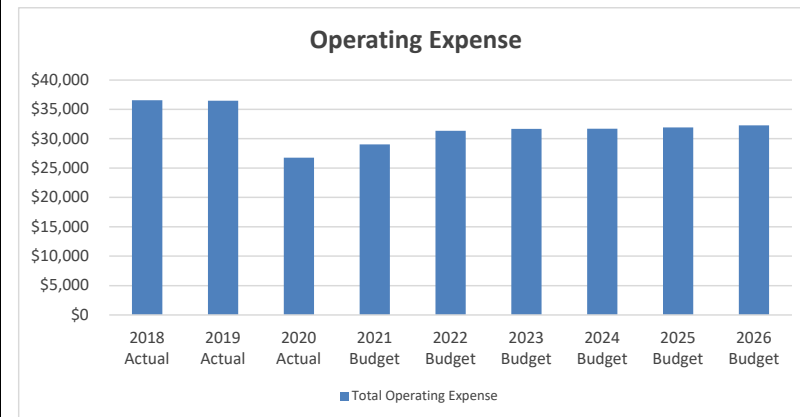
The main source of HCTV Fund revenue is franchise fees. The other major sources of revenue are donations and charges for services.



HCTV Fund full time employees increased to 3 in 2021. This total is not anticipated to change through 2026.

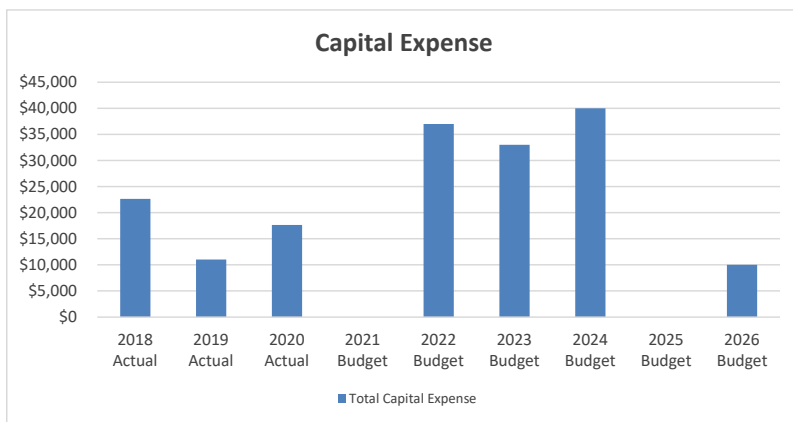


HCTV Fund personnel costs rise an average of 1.79% per year from 2018 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

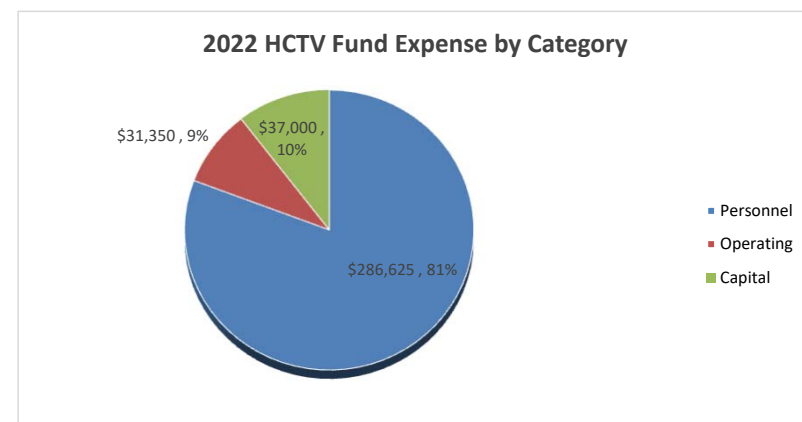


HCTV Fund operating costs decrease an average of 4.11% per year from 2018 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

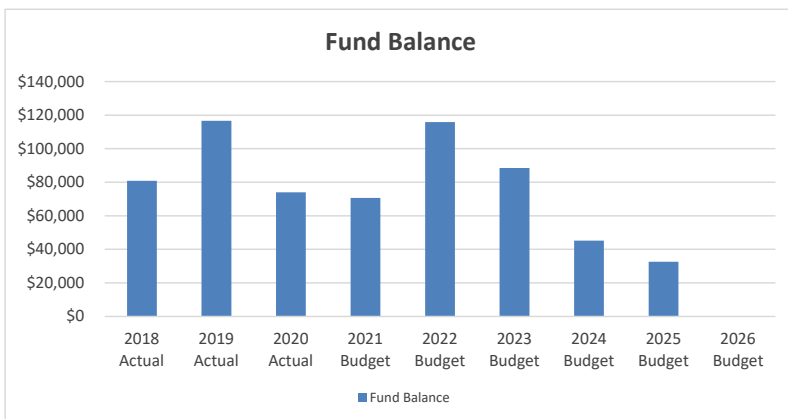
CITY OF HUDSON FIVE YEAR PLAN HCTV FUND TRENDS



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 decline in fund balance over the term of the Five Year Plan.

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

HUDSON COMMUNITY TV FUND (206)

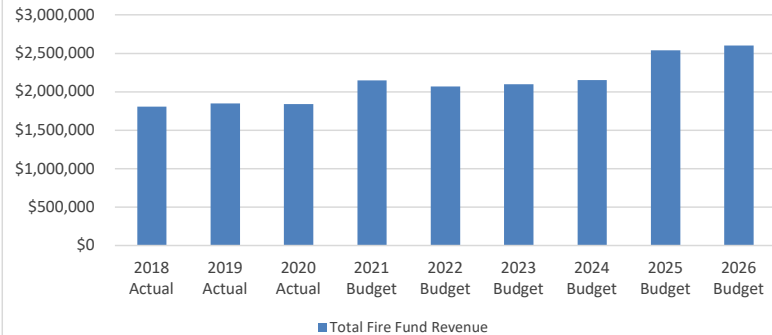
	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>BEGINNING BALANCE, JANUARY 1</u>	117,716	\$64,220	\$73,963	\$138,335	\$115,860	\$88,475	\$45,206	\$32,597
<u>Revenues:</u>								
Franchise Fees	\$226,137	\$300,000	\$365,717	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Charges for Services	\$1,010	\$2,000	\$506	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Grants & Donations	\$20,716	\$500	\$11,107	\$500	\$500	\$500	\$500	\$500
Transfer from General Fund	\$0	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Total Revenue	\$247,863	\$302,500	\$377,331	\$332,500	\$332,500	\$332,500	\$332,500	\$332,500
Total Available	\$365,579	\$366,720	\$451,293	\$470,835	\$448,360	\$420,975	\$377,706	\$365,097
<u>Disbursements:</u>								
Cable TV								
Personnel	\$247,219	\$267,083	\$267,083	\$286,625	\$295,224	\$304,080	\$313,203	\$322,599
Professional Development	\$255	\$2,300	\$2,300	\$2,350	\$2,374	\$2,397	\$2,421	\$2,445
Contractual Services	\$14,761	\$14,570	\$16,110	\$16,850	\$17,016	\$16,897	\$16,968	\$17,178
Materials & Supplies	\$11,695	\$11,910	\$11,658	\$12,000	\$12,120	\$12,241	\$12,364	\$12,487
Refunds	\$61	\$240	\$433	\$150	\$152	\$153	\$155	\$156
Capital Purchases	\$17,624	\$0	\$15,375	\$37,000	\$33,000	\$40,000	\$0	\$10,000
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	\$291,616	\$296,103	\$312,959	\$354,975	\$359,884	\$375,769	\$345,110	\$364,866
Total Disbursements	\$291,616	\$296,103	\$312,959	\$354,975	\$359,884	\$375,769	\$345,110	\$364,866
Run Rate (Revenue Less Expenditures)	(\$43,753)	\$6,397	\$64,372	(\$22,475)	(\$27,384)	(\$43,269)	(\$12,610)	(\$32,366)
<u>ENDING BALANCE, DECEMBER 31</u>	\$73,963	\$70,617	\$138,335	\$115,860	\$88,475	\$45,206	\$32,597	\$230
Ratio Ending Balance to Disbursements	25.36%	23.85%	44.20%	32.64%	24.58%	12.03%	9.45%	0.06%
Ratio Ending Balance to Revenues	29.84%	23.34%	36.66%	34.85%	26.61%	13.60%	9.80%	0.07%

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

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
<u>Cable TV</u>							
1 On-Air Automation System	\$37,000						\$37,000
2 Robotic Studio Cameras		\$25,000					\$25,000
3 Control Room Sports Graphics		\$8,000					\$8,000
4 HCTV Editing Media Server			\$5,000				\$5,000
5 Main Video Router			\$25,000				\$25,000
6 HCTV Staff ENG Cameras and accessories			\$10,000				\$10,000
7 Control Room Production System						\$50,000	\$50,000
8 HCTV Cinema Cameras and accessories					\$10,000		\$10,000
Total Cable TV	\$37,000	\$33,000	\$40,000	\$0	\$10,000	\$50,000	\$170,000
TOTAL CABLE TV FUND	\$37,000	\$33,000	\$40,000	\$0	\$10,000	\$50,000	\$170,000

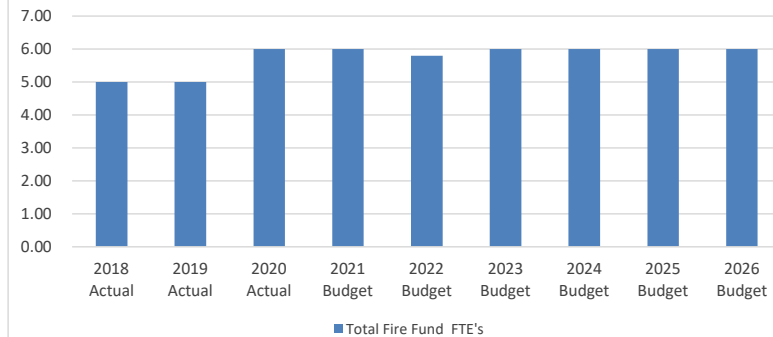
CITY OF HUDSON FIVE YEAR PLAN FIRE FUND TRENDS

Fire Fund Revenue



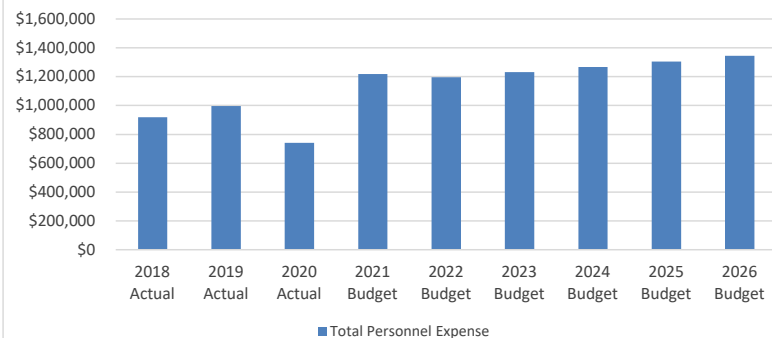
In May 2018 voters approved the combining of income taxes (24% of additional 1%) for Fire and EMS purposes. Of that 24% Fire is allocated to receive 12% in 2022, 13% in 2023, 13% in 2024, 15% in 2025, and 15% in 2026.

Full Time Employees



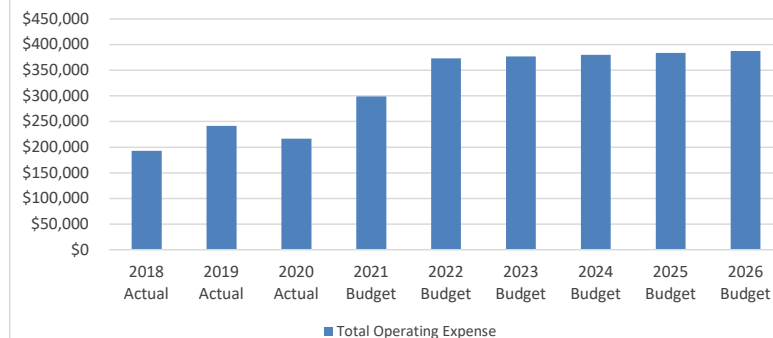
Fire Fund full time employees increased to 6 in 2020 with the addition of another inspector. This total is will fall to 5.8 in 2022 and not anticipated to change through 2026.

Personnel Expense



Fire Fund personnel costs rise an average of 8.07% per year from 2018 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

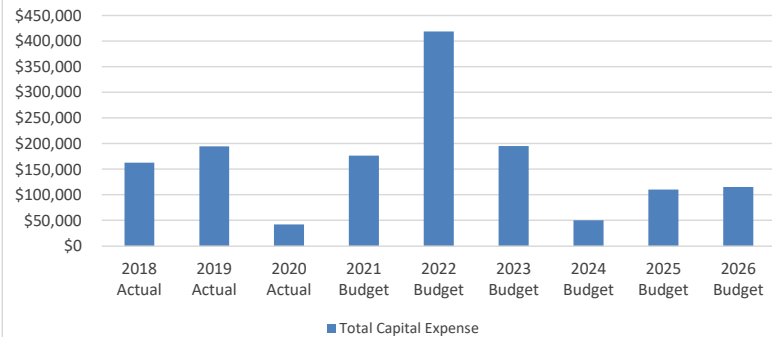
Operating Expense



Fire Fund operating costs rise an average of 4.60% per year from 2018 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

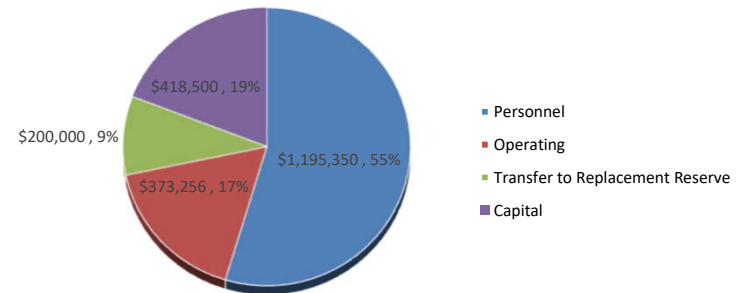
CITY OF HUDSON FIVE YEAR PLAN FIRE FUND TRENDS

Capital Expense



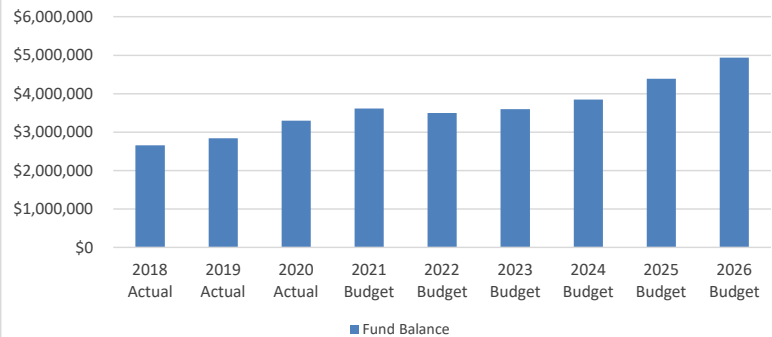
Fire Fund capital expenses are composed mostly of emergency vehicles and equipment.

2022 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)	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
BEGINNING BALANCE, JANUARY 1	\$2,950,916	\$3,296,129	\$3,592,993	\$3,617,589	\$3,499,619	\$3,596,522	\$3,849,798	\$4,389,003
Revenues:								
Income Taxes (1)	\$1,740,334	\$2,120,353	\$2,178,125	\$1,864,137	\$2,070,096	\$2,121,718	\$2,509,339	\$2,572,073
Miscellaneous (2)	\$101,075	\$30,000	\$79,378	\$205,000	\$30,000	\$30,000	\$30,000	\$30,000
Total Revenue	\$1,841,408	\$2,150,353	\$2,257,504	\$2,069,137	\$2,100,096	\$2,151,718	\$2,539,339	\$2,602,073
Total Available	\$4,792,324	\$5,446,482	\$5,850,497	\$5,686,725	\$5,599,715	\$5,748,240	\$6,389,137	\$6,991,076
Disbursements:								
Fire								
Personnel	\$740,698	\$1,218,963	\$1,219,263	\$1,195,350	\$1,231,211	\$1,268,147	\$1,306,191	\$1,345,377
Professional Development	\$5,738	\$32,200	\$32,555	\$34,200	\$34,542	\$34,887	\$35,236	\$35,589
Contractual Services	\$175,950	\$202,584	\$258,487	\$257,306	\$259,873	\$262,015	\$264,479	\$267,187
Materials & Supplies	\$34,638	\$64,250	\$88,939	\$81,750	\$82,568	\$83,393	\$84,227	\$85,069
Capital Purchases	\$42,306	\$176,400	\$433,665	\$418,500	\$195,000	\$50,000	\$110,000	\$115,000
Replacement Reserve	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Carryover Encumbrances	\$296,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Fire	\$1,496,195	\$1,894,397	\$2,232,908	\$2,187,106	\$2,003,193	\$1,898,442	\$2,000,134	\$2,048,222
Total Disbursements	\$1,496,195	\$1,894,397	\$2,232,908	\$2,187,106	\$2,003,193	\$1,898,442	\$2,000,134	\$2,048,222
Run Rate (Revenue Less Expenditures)	\$345,213	\$255,956	\$24,596	(\$117,969)	\$96,903	\$253,276	\$539,205	\$553,850
ENDING BALANCE, DECEMBER 31	\$3,296,129	\$3,552,085	\$3,617,589	\$3,499,619	\$3,596,522	\$3,849,798	\$4,389,003	\$4,942,853
Ratio Ending Balance to Disbursements	220.30%	187.50%	162.01%	160.01%	179.54%	202.79%	219.44%	241.32%
Ratio Ending Balance to Revenues	179.00%	165.19%	160.25%	169.13%	171.26%	178.92%	172.84%	189.96%
REPLACEMENT RESERVE (480)								
Beginning Balance	\$1,138,007	\$1,361,971	\$1,361,971	\$1,575,726	\$1,778,226	\$1,980,726	\$1,183,226	\$1,385,726
Plus: Additional Reserve Amount	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Interest Income/Misc.	\$23,963	\$2,500	\$13,755	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Less: Equip/Vehicle Replacements	\$0	\$0	\$0	\$0	\$0	(\$1,000,000)	\$0	\$0
Ending Balance	\$1,361,971	\$1,564,471	\$1,575,726	\$1,778,226	\$1,980,726	\$1,183,226	\$1,385,726	\$1,588,226

(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, 13% in 2023, 13% in 2024, 15% in 2025, and 15% in 2026.

(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.

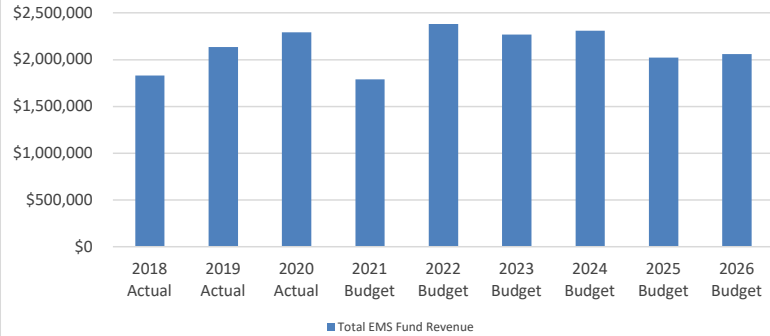
**CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY**

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
<u>Fire</u>							
1 Equipment - Various Smaller Items	\$53,500	\$50,000	\$50,000	\$50,000	\$50,000		\$253,500
2 Replace 2010 Fire Marshal Vehicle - Car 3	\$60,000						\$60,000
3 Safety Center Roof Replacement Study (50% EMS)	\$5,000						\$5,000
4 Equipment (All SCBA's, Packs, Masks, Bottles, RIT) (1)	\$300,000						\$300,000
5 Replace 2013 Fire Chief Vehicle - Car 5		\$60,000					\$60,000
6 Replace 1993 Brush Fire Vehicle - # 2017		\$85,000					\$85,000
7 Replace 2015 Fire Prevention Vehicle - Car 4				\$60,000			\$60,000
8 Replace 2017 Duty Officers Vehicle					\$65,000		\$65,000
9 Safety Center addition/renovation (50% budgeted by EMS)						\$750,000	\$750,000
Total Fire	\$418,500	\$195,000	\$50,000	\$110,000	\$115,000	\$750,000	\$1,638,500
TOTAL FIRE FUND	\$418,500	\$195,000	\$50,000	\$110,000	\$115,000	\$750,000	\$1,638,500
<u>Fire</u>							
1 Replace 1999 Fire Heavy Rescue			\$1,000,000				\$1,000,000
Total Fire	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
TOTAL REPLACEMENT RESERVE FUND	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000

(1) Partially funded by a FEMA Assistance to Firefighters Grant in the amount of \$175,000.

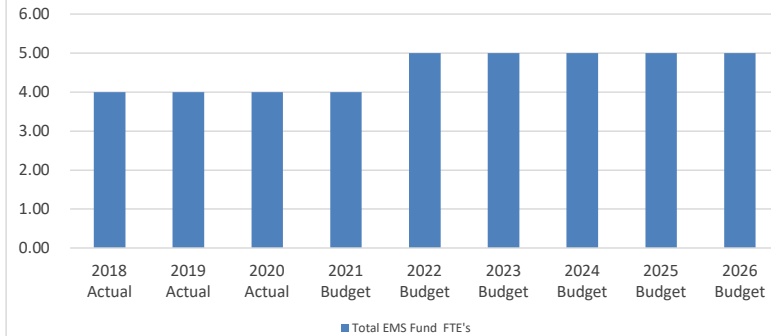
CITY OF HUDSON FIVE YEAR PLAN EMS FUND TRENDS

EMS Fund Revenue



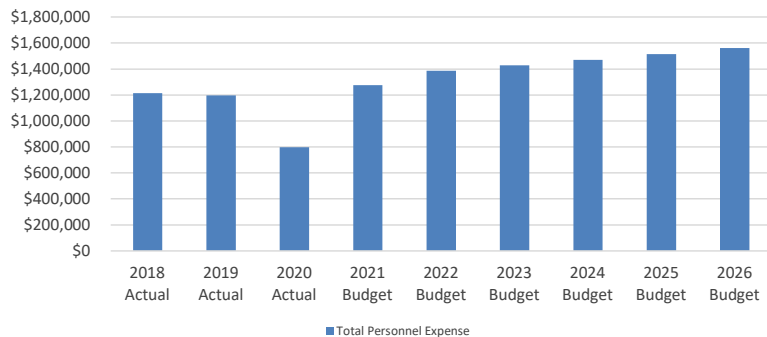
In May 2018 voters approved the combining of income taxes (24% of additional 1%) for Fire and EMS purposes. Of that 24% EMS is allocated to receive 12% in 2022, 11% in 2023, 11% in 2024, 9% in 2025, and 9% in 2026.

Full Time Employees



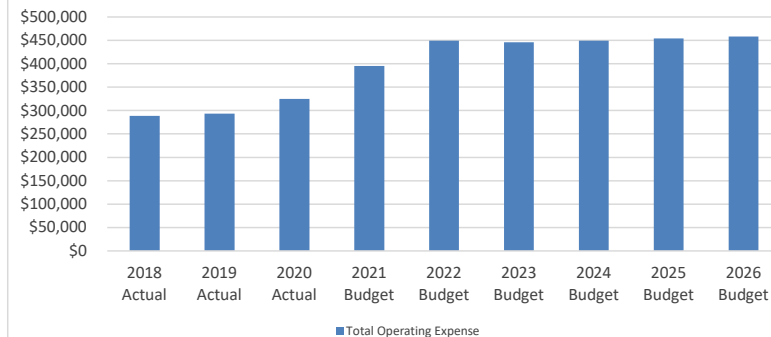
EMS Fund full time employees will increase to 5 in 2022 with the addition of a Training Coordinator. This total is not anticipated to change through 2026.

Personnel Expense



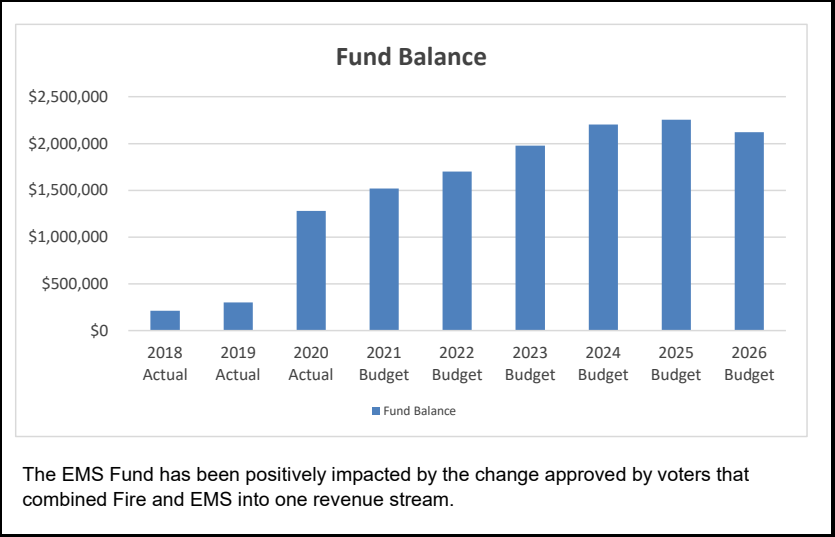
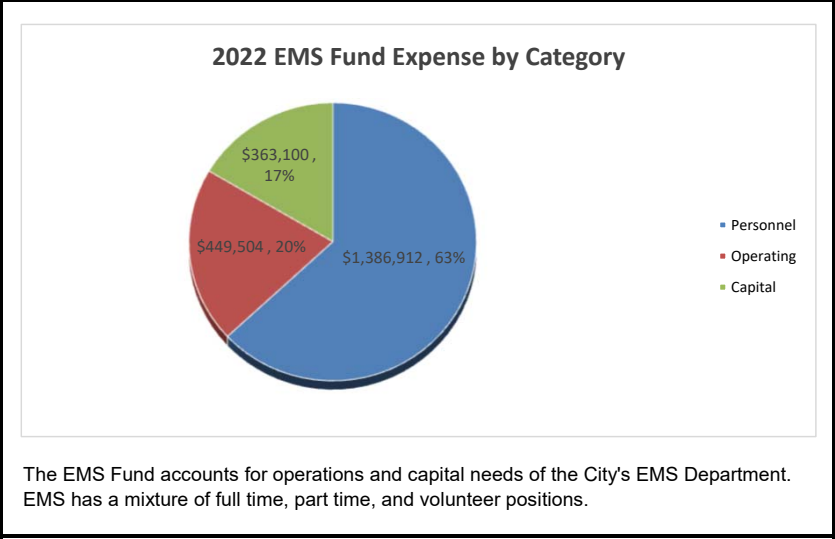
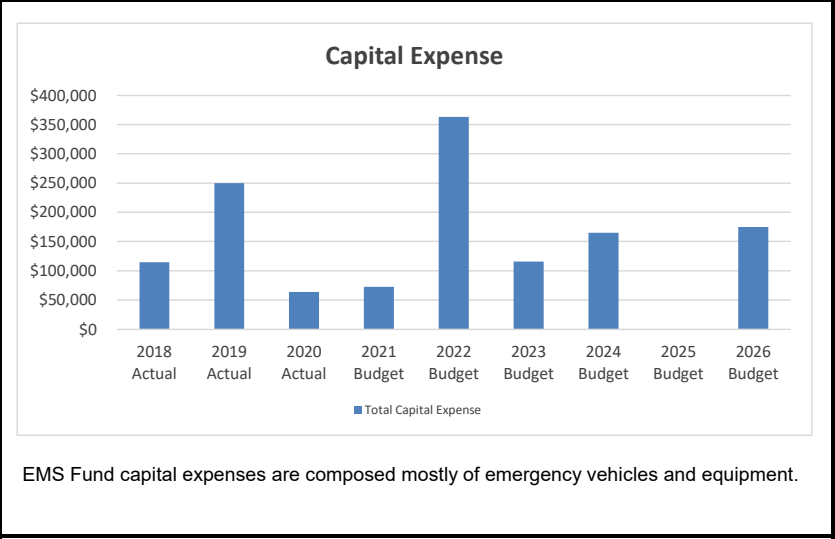
EMS Fund personnel costs rise an average of 5.93% per year from 2018 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

Operating Expense



EMS Fund operating costs rise an average of 3.85% per year from 2018 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

CITY OF HUDSON FIVE YEAR PLAN EMS FUND TRENDS



CITY OF HUDSON, OHIO FIVE YEAR PLAN								
EMS FUND (224)	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
BEGINNING BALANCE, JANUARY 1	\$572,832	\$1,280,912	\$1,678,929	\$1,521,077	\$1,701,798	\$1,978,852	\$2,204,168	\$2,256,376
Revenues:								
Income Taxes (1)	\$1,669,032	\$1,272,212	\$1,390,238	\$1,864,137	\$1,751,384	\$1,795,300	\$1,505,604	\$1,543,244
Ambulance Billing	\$449,039	\$480,000	\$517,370	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000
Charges for Training Classes	\$42,801	\$35,000	\$32,225	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Miscellaneous	\$130,576	\$1,100	\$22,687	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
Total Revenue	\$2,291,447	\$1,788,312	\$1,962,520	\$2,380,237	\$2,267,484	\$2,311,400	\$2,021,704	\$2,059,344
Total Available	\$2,864,279	\$3,069,224	\$3,641,449	\$3,901,314	\$3,969,282	\$4,290,252	\$4,225,872	\$4,315,719
Disbursements:								
EMS								
Personnel	\$796,963	\$1,274,596	\$1,274,641	\$1,386,912	\$1,428,519	\$1,471,375	\$1,515,516	\$1,560,982
Professional Development	\$52,425	\$81,272	\$82,905	\$92,850	\$93,779	\$94,716	\$95,663	\$96,620
Contractual Services	\$176,644	\$218,454	\$265,656	\$259,024	\$253,526	\$255,400	\$257,728	\$260,398
Materials & Supplies	\$93,336	\$87,943	\$105,907	\$92,630	\$93,556	\$94,492	\$95,437	\$96,391
Refunds	\$2,284	\$8,000	\$8,000	\$5,000	\$5,050	\$5,101	\$5,152	\$5,203
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Purchases	\$63,698	\$72,500	\$383,263	\$363,100	\$116,000	\$165,000	\$0	\$175,000
Carryover Encumbrances	\$398,017	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total EMS	\$1,583,367	\$1,742,765	\$2,120,372	\$2,199,516	\$1,990,430	\$2,086,084	\$1,969,496	\$2,194,594
Total Disbursements	\$1,583,367	\$1,742,765	\$2,120,372	\$2,199,516	\$1,990,430	\$2,086,084	\$1,969,496	\$2,194,594
Run Rate (Revenue Less Expenditures)	\$708,080	\$45,547	(\$157,852)	\$180,721	\$277,055	\$225,316	\$52,207	(\$135,250)
ENDING BALANCE, DECEMBER 31	\$1,280,912	\$1,326,459	\$1,521,077	\$1,701,798	\$1,978,852	\$2,204,168	\$2,256,376	\$2,121,126
Ratio Ending Balance to Disbursements	80.90%	76.11%	71.74%	77.37%	99.42%	105.66%	114.57%	96.65%
Ratio Ending Balance to Revenues	55.90%	74.17%	77.51%	71.50%	87.27%	95.36%	111.61%	103.00%

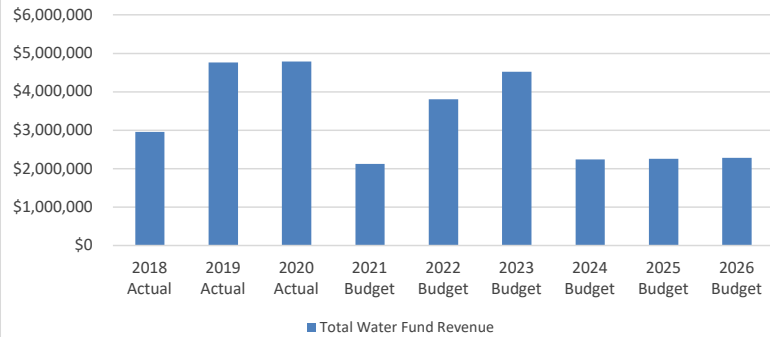
(1) In May 2018 voters approved the combining of income taxes (24% of additional 1%) for Fire and EMS purposes. Of that 24% EMS is allocated to receive 12% in 2022, 11% in 2023, 11% in 2024, 9% in 2025, and 9% in 2026.

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

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
EMS							
1 Replace 1999 Ambulance # 4016	\$250,000						\$250,000
2 Computer Equipment - iPad & Surface Pro7	\$1,600						\$1,600
3 Furniture & Furnishings - Office Chairs & Misc.	\$1,000						\$1,000
4 Equipment - AED's, Opti-Com, GPS x 5, CO Det x 4, Other Equip.	\$15,500						\$15,500
5 Equipment - (Appliance Repl. - Ref, W, D, MW, Grill)	\$5,000						\$5,000
6 Building Improvements - Roof repair Eval. & RT Air Exhaust Unit	\$55,000						\$55,000
7 Vehicles & apparatus - Compartment upgrades and 2nd A/C unit	\$35,000						\$35,000
8 Replace 2013 Explorer QRV # 4036		\$60,000					\$60,000
9 Equipment (New Cardiac Monitor - Grant Request)		\$40,000					\$40,000
10 Equipment (New LUCAS CPR Unit - Grant Request)		\$16,000					\$16,000
11 Remount 2016 Ambulance # 4011			\$165,000				\$165,000
12 Remount 2018 Ambulance # 4012					\$175,000		\$175,000
13 Safety Center addition/renovation (50% budgeted by Fire)						\$750,000	\$750,000
Total EMS	\$363,100	\$116,000	\$165,000	\$0	\$175,000	\$750,000	\$1,569,100
TOTAL EMS FUND	\$363,100	\$116,000	\$165,000	\$0	\$175,000	\$750,000	\$1,569,100

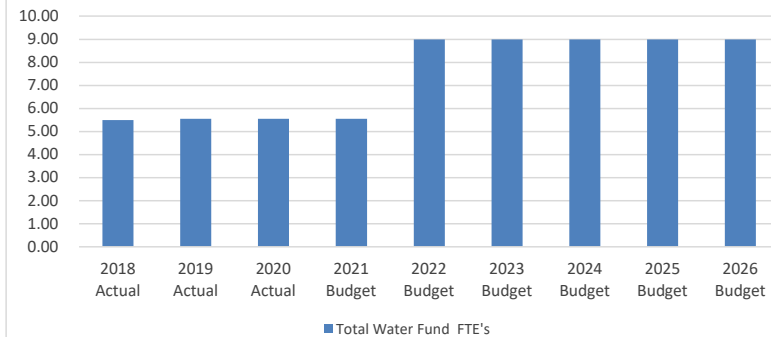
CITY OF HUDSON FIVE YEAR PLAN WATER FUND TRENDS

Water Fund Revenue



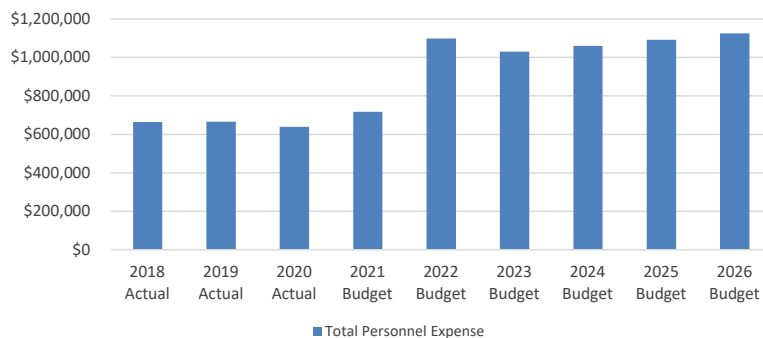
The main source of Water Fund revenue is user charges. 2018, 2019, 2020 and 2022 contain debt proceeds which increase the revenue significantly during those years.

Full Time Employees



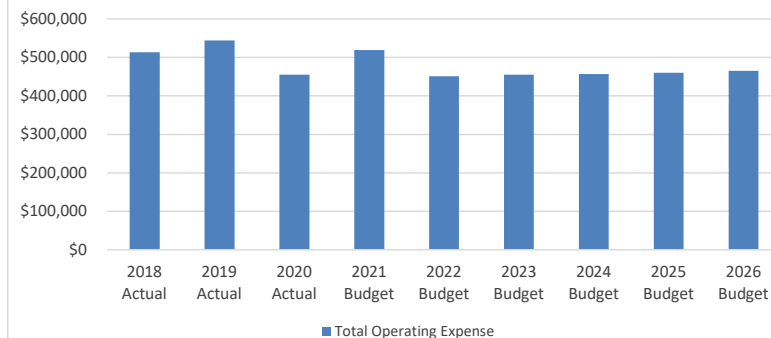
Water Fund full time employees increase to 9 in 2022. This total is not anticipated to change through 2026.

Personnel Expense



Water Fund personnel costs rise an average of 6.67% per year from 2018 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

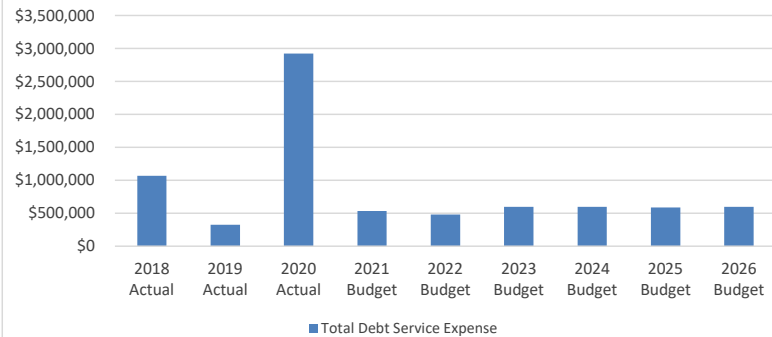
Operating Expense



Water Fund operating costs decrease an average of 0.54% per year from 2018 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

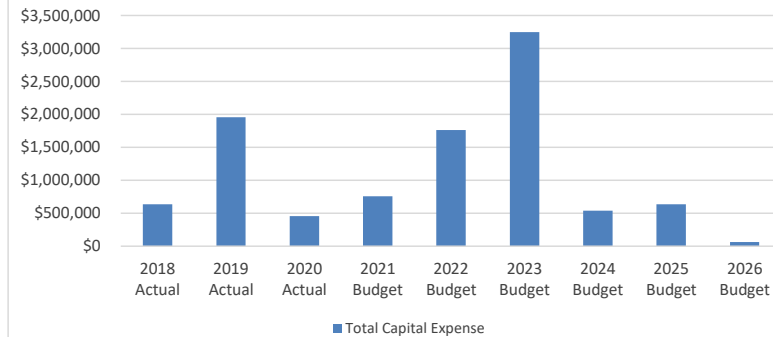
CITY OF HUDSON FIVE YEAR PLAN WATER FUND TRENDS

Debt Service Expense



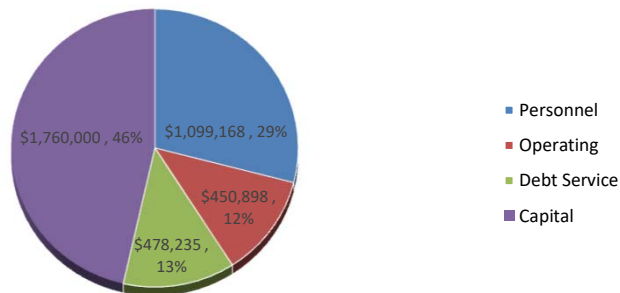
Water Fund debt service was high in both 2018 and 2020 due to short term note payments. Debt service increase throughout the 5 year plan due to large capital projects.

Capital Expense



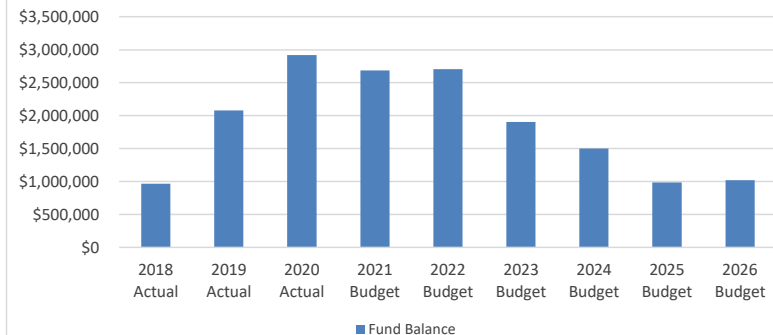
Water Fund capital expenses are composed mostly of system repairs and replacements.

2022 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)	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
BEGINNING BALANCE, JANUARY 1	\$2,741,889	\$2,920,686	\$3,058,408	\$2,688,398	\$2,705,453	\$1,905,307	\$1,501,576	\$987,566
Operating Revenue:								
Customer Sales	\$1,769,746	\$1,764,398	\$1,809,819	\$1,827,917	\$1,846,197	\$1,864,658	\$1,883,305	\$1,902,138
Other Charges	\$88,625	\$26,500	\$81,925	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000
Total Operating Revenue	\$1,858,371	\$1,790,898	\$1,891,744	\$1,871,917	\$1,890,197	\$1,908,658	\$1,927,305	\$1,946,138
Operating Expenses:								
Water Admin/Treatment								
Personnel	\$343,631	\$376,319	\$376,319	\$452,476	\$466,050	\$480,032	\$494,433	\$509,266
Professional Development	\$1,469	\$3,825	\$4,275	\$2,825	\$2,853	\$2,882	\$2,911	\$2,940
Contractual Services	\$99,280	\$92,695	\$107,855	\$99,766	\$100,747	\$100,467	\$101,033	\$102,223
Materials & Supplies	\$81,860	\$141,700	\$147,453	\$55,300	\$55,853	\$56,412	\$56,976	\$57,545
Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Charge	\$136,664	\$138,030	\$138,030	\$139,410	\$140,804	\$142,212	\$143,634	\$145,071
Carryover Encumbrances	\$95,868	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Water Admin/Treatment	\$758,772	\$752,569	\$773,932	\$749,777	\$766,308	\$782,004	\$798,986	\$817,045
Water Distribution								
Personnel	\$295,080	\$341,136	\$341,136	\$646,692	\$563,652	\$580,562	\$597,978	\$615,918
Professional Development	\$1,062	\$3,950	\$3,993	\$2,000	\$2,020	\$2,040	\$2,061	\$2,081
Contractual Services	\$82,916	\$92,535	\$93,907	\$103,597	\$104,609	\$103,775	\$104,172	\$105,475
Materials & Supplies	\$51,799	\$46,800	\$50,351	\$48,000	\$48,480	\$48,965	\$49,454	\$49,949
Refunds	(\$22)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carryover Encumbrances	\$41,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Water Distribution	\$472,688	\$484,421	\$489,387	\$800,289	\$718,761	\$735,342	\$753,665	\$773,423
Operating Income	\$626,911	\$553,908	\$628,425	\$321,851	\$405,128	\$391,312	\$374,654	\$355,670
Non-Operating Revenue:								
Debt Proceeds	\$2,555,976	\$0	\$0	\$1,600,000	\$0	\$0	\$0	\$0
Grant Proceeds	\$0	\$0	\$0	\$0	\$2,300,000	\$0	\$0	\$0
Capital Repair/Replacement Fee	\$237,046	\$230,000	\$237,356	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000
Water Tower Leases	\$84,044	\$68,439	\$68,439	\$68,439	\$68,439	\$68,439	\$68,439	\$68,439
Investment & Tap Fees	\$51,750	\$35,000	\$48,860	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Total Non-Operating Revenue	\$2,928,816	\$333,439	\$354,655	\$1,933,439	\$2,633,439	\$333,439	\$333,439	\$333,439
Non-Operating Expenses:								
Capital Expenditures	\$455,428	\$755,000	\$820,877	\$1,760,000	\$3,245,000	\$535,000	\$635,000	\$60,000
Debt Service	\$2,921,503	\$532,213	\$532,213	\$478,235	\$475,713	\$475,483	\$469,103	\$477,173
New Debt Service	\$0	\$0	\$0	\$0	\$118,000	\$118,000	\$118,000	\$118,000
Carryover Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$3,376,930	\$1,287,213	\$1,353,090	\$2,238,235	\$3,838,713	\$1,128,483	\$1,222,103	\$655,173
Net Income	\$178,797	(\$399,866)	(\$370,010)	\$17,055	(\$800,146)	(\$403,732)	(\$514,010)	\$33,936
ENDING BALANCE, DECEMBER 31	\$2,920,686	\$2,520,820	\$2,688,398	\$2,705,453	\$1,905,307	\$1,501,576	\$987,566	\$1,021,502
Ratio Ending Balance to Disbursements	63.38%	99.87%	102.75%	71.42%	35.79%	56.75%	35.59%	45.49%
Ratio Ending Balance to Revenues	61.01%	118.66%	119.68%	71.10%	42.12%	66.97%	43.68%	44.81%

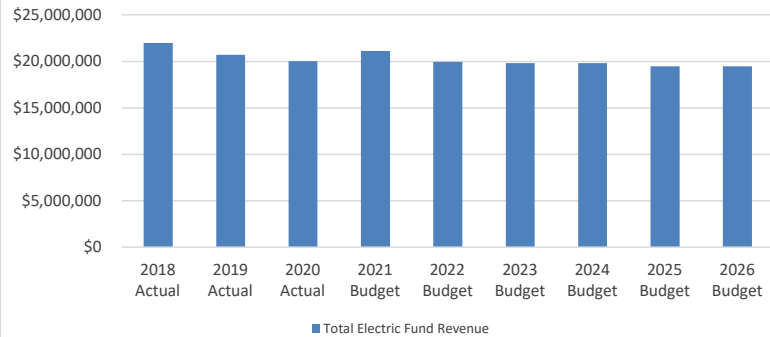
**CITY OF HUDSON, OHIO
FIVE YEAR PLAN - CAPITAL IMPROVEMENT SUMMARY**

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
<u>Water Administration/Treatment</u>							
1 Water Well Rehab	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000		\$175,000
Total Water Administration/Treatment	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$0	\$175,000
<u>Water Distribution</u>							
1 Water Meter Replacement Program	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		\$50,000
2 Valve Inserts for Infrastructure	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		\$75,000
3 Season Road Waterline Extension (5)	\$1,600,000						\$1,600,000
4 SR 303 Transmission Line Replacement (Construction) (2) (6)		\$2,500,000					\$2,500,000
5 E. Streetsboro Watermain Replacement (E. Main to College - Constr)(1)	\$100,000						\$100,000
6 W. Case Drive Water Main Replacement (Construction) (4)		\$685,000					\$685,000
7 SR 91 (S. Main St) Nantucket to J. Clark Lane (Construction) (3)			\$475,000				\$475,000
8 W. Streetsboro 6" Watermain Replacement (W. Case to Lennox)				\$575,000			\$575,000
9 Hudson Gate Drive Water Extension - Phase 3 (Hudson Gate Drive)						\$350,000	\$350,000
10 Manor Drive Water Main Replacement (Phase 2 Construction)						\$270,000	\$270,000
11 Hartford Rd Watermain Replacement (W. Case to E. Case)						\$525,000	\$525,000
12 Maple Street Water Main Replacement						\$350,000	\$350,000
13 Roslyn Water Main Replacement						\$350,000	\$350,000
14 W. Division Street Water Main Replacement						\$230,000	\$230,000
Total Water Distribution	\$1,725,000	\$3,210,000	\$500,000	\$600,000	\$25,000	\$2,075,000	\$8,135,000
TOTAL WATER FUND	\$1,760,000	\$3,245,000	\$535,000	\$635,000	\$60,000	\$2,075,000	\$8,310,000

- (1) No. 1 Ranked Waterline Replacement Project. Abandon failing 4" water main including replacing 4 residential services.
(2) No. 3 Ranked Waterline Replacement Project. 16" Trunk Main Replacement.
(3) No. 4 Ranked Waterline Replacement Project. Replace dual water mains with breaks to 12" trunk.
(4) No. 2 Ranked Waterline Replacement Project. No recent breaks. Planned for resurfacing in 2022.
(5) Project is projected to be financed through debt.
(6) Project is projected to be financed with American Rescue Plan Act (ARPA) funds.

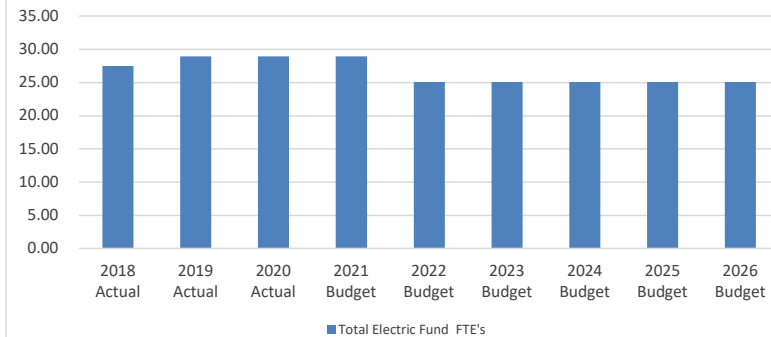
CITY OF HUDSON FIVE YEAR PLAN ELECTRIC FUND TRENDS

Electric Fund Revenue



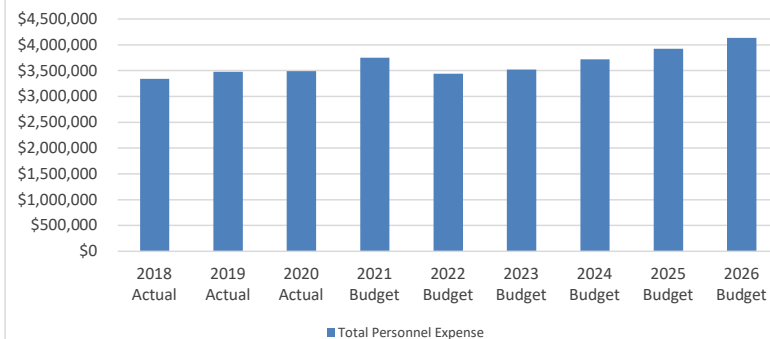
The main source of Electric Fund revenue is user charges.

Full Time Employees



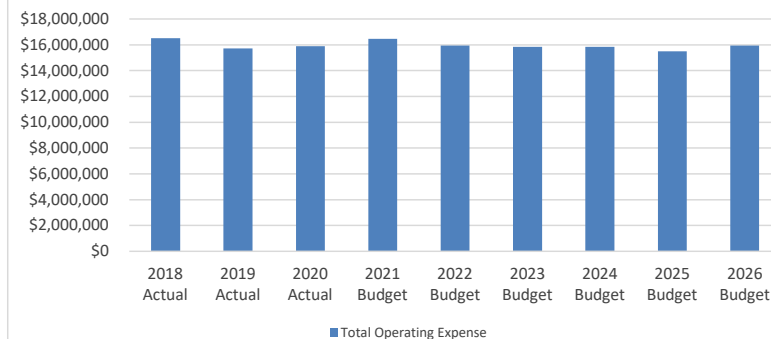
Electric Fund full time employees were reduced to 25.10 in 2022. This total is not anticipated to change through 2026.

Personnel Expense



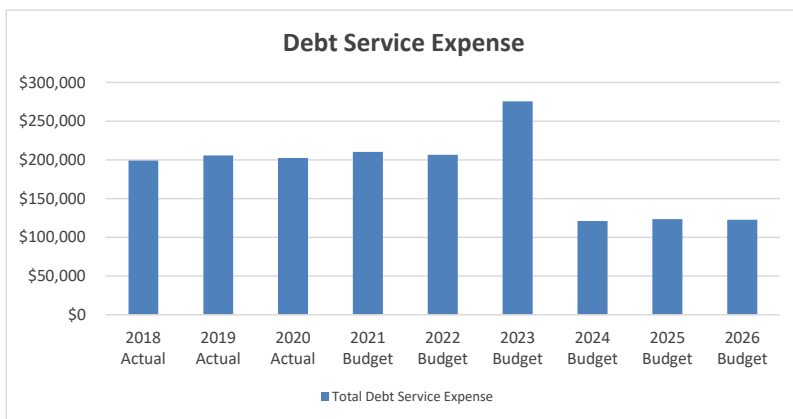
Electric Fund personnel costs rise an average of 2.43% per year from 2018 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

Operating Expense

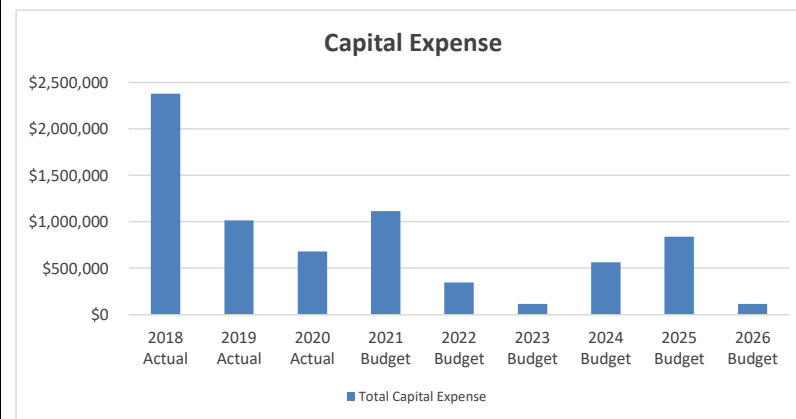


Electric Fund operating costs increase an average of 0.30% per year from 2018 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds. The purchase of power of is the largest cost.

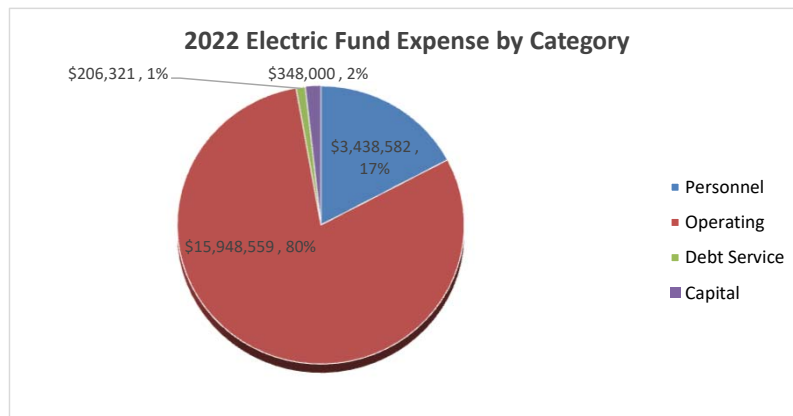
CITY OF HUDSON FIVE YEAR PLAN ELECTRIC FUND TRENDS



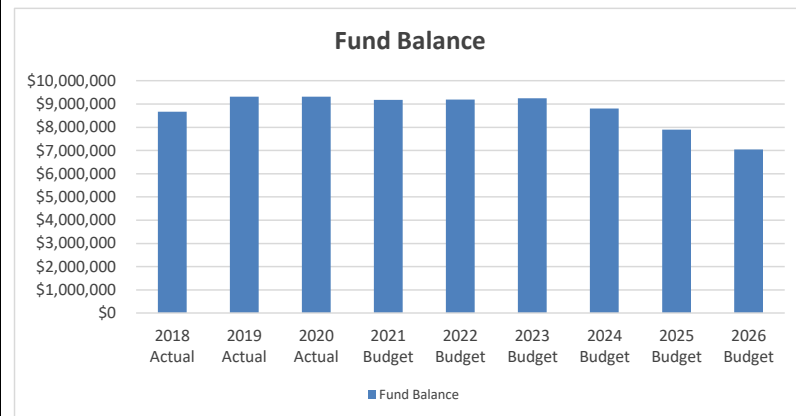
Electric Fund debt service remains steady until 2023 when debt service payments begin on the borrowings for large projects from 2021-2022.



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



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



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

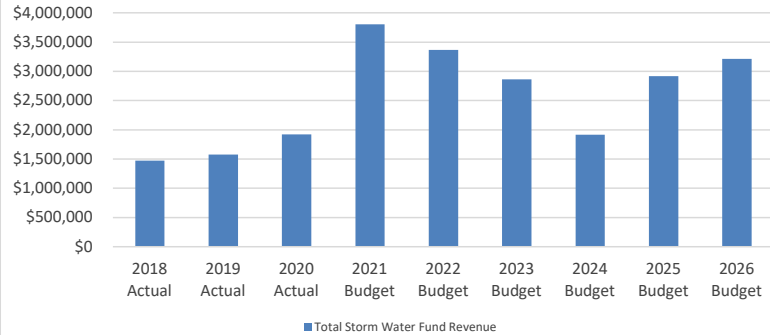
CITY OF HUDSON, OHIO FIVE YEAR PLAN								
ELECTRIC FUND (503)	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
BEGINNING BALANCE, JANUARY 1	\$10,820,217	\$9,320,697	\$10,583,706	\$9,184,446	\$9,188,465	\$9,251,290	\$8,804,890	\$7,897,829
Operating Revenue:								
Customer Sales	\$19,619,636	\$19,998,400	\$19,779,861	\$19,705,481	\$19,591,361	\$19,572,074	\$19,226,501	\$19,226,501
Other	\$412,063	\$240,000	\$316,707	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000
Total Operating Revenue	\$20,031,699	\$20,238,400	\$20,096,568	\$19,945,481	\$19,831,361	\$19,812,074	\$19,466,501	\$19,466,501
Operating Expenses:								
Electric-Purchase of Power								
Contractual Services	\$14,649,873	\$14,822,239	\$14,587,760	\$14,412,139	\$14,279,489	\$14,257,069	\$13,855,382	\$14,271,043
Carryover Encumbrances	\$159,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Electric-Purchase of Power	\$14,809,663	\$14,822,239	\$14,587,760	\$14,412,139	\$14,279,489	\$14,257,069	\$13,855,382	\$14,271,043
Electric-Operations								
Personnel	\$3,491,899	\$3,753,345	\$3,753,345	\$3,438,582	\$3,523,565	\$3,717,361	\$3,921,816	\$4,137,516
Professional Development	\$8,001	\$47,150	\$47,150	\$42,900	\$44,187	\$45,513	\$46,878	\$48,284
Contractual Services	\$1,099,009	\$1,283,563	\$1,746,433	\$1,236,520	\$1,266,052	\$1,279,836	\$1,305,351	\$1,339,746
Materials & Supplies	\$126,078	\$283,200	\$320,190	\$232,000	\$238,960	\$246,129	\$253,513	\$261,118
Refunds	\$11,068	\$35,700	\$63,211	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138
Carryover Encumbrances	\$466,404	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Electric-Operations	\$5,202,458	\$5,402,958	\$5,930,329	\$4,975,002	\$5,098,513	\$5,315,361	\$5,554,876	\$5,814,801
Operating Income	\$19,578	\$13,203	(\$421,521)	\$558,340	\$453,359	\$239,644	\$56,243	(\$619,344)
Non-Operating Revenue:								
Debt Proceeds	\$0	\$900,000	\$900,000	\$0	\$0	\$0	\$0	\$0
Non-Operating Expenses:								
Capital Purchases	\$679,723	\$1,115,000	\$1,667,503	\$348,000	\$115,000	\$565,000	\$840,000	\$115,000
Debt Service	\$202,561	\$210,236	\$210,236	\$206,321	\$203,316	\$48,826	\$51,086	\$50,286
New Debt Service	\$0	\$0	\$0	\$0	\$72,218	\$72,218	\$72,218	\$72,218
Carryover Encumbrances	\$636,815	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$1,519,098	\$1,325,236	\$1,877,739	\$554,321	\$390,534	\$686,044	\$963,304	\$237,504
Net Income	(\$1,499,520)	(\$412,033)	(\$1,399,259)	\$4,019	\$62,825	(\$446,400)	(\$907,061)	(\$856,848)
ENDING BALANCE, DECEMBER 31	\$9,320,697	\$8,908,664	\$9,184,446	\$9,188,465	\$9,251,290	\$8,804,890	\$7,897,829	\$7,040,981
Ratio Ending Balance to Disbursements	43.29%	41.34%	41.01%	46.08%	46.80%	43.46%	38.77%	34.64%
Ratio Ending Balance to Revenues	46.53%	42.14%	43.74%	46.07%	46.65%	44.44%	40.57%	36.17%

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

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
<u>Electric</u>							
1 New Service Extensions/Intersection Upgrades	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000		\$200,000
2 LED Conversions (Various Streets)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000		\$375,000
3 Substation Equipment Improvements	\$225,000						\$225,000
4 Distribution Gang Operated Switches	\$8,000						\$8,000
5 Replace Existing 69kV / 12.47kV Transformer Relays T1 & T2			\$150,000				\$150,000
6 69kV Ringbus Interconnection Relays			\$300,000				\$300,000
7 Replace Existing 12.47kV Feeder Relays Eastside				\$175,000			\$175,000
8 Install New 15kV Bus-Tie Circuit Breaker on T1 & T2				\$250,000			\$250,000
9 Replace Existing 69 kV Line Protection Relays at South Main Sub				\$300,000			\$300,000
10 Substation Control Improvements						\$500,000	\$500,000
11 AMR Fixed Network						\$1,800,000	\$1,800,000
12 Hines Hill Substation Construction						\$4,500,000	\$4,500,000
13 Install New 69kV Transmission Line For Hines Hill Substation						\$1,400,000	\$1,400,000
14 69kV Transmission Line Improvements						\$1,800,000	\$1,800,000
15 Rebuild Existing Eastside to Prospect 69 kV transmission line						\$1,600,000	\$1,600,000
16 Rebuild Existing South Main to Prospect 69 kV transmission line						\$800,000	\$800,000
TOTAL ELECTRIC FUND	\$348,000	\$115,000	\$565,000	\$840,000	\$115,000	\$12,400,000	\$14,383,000

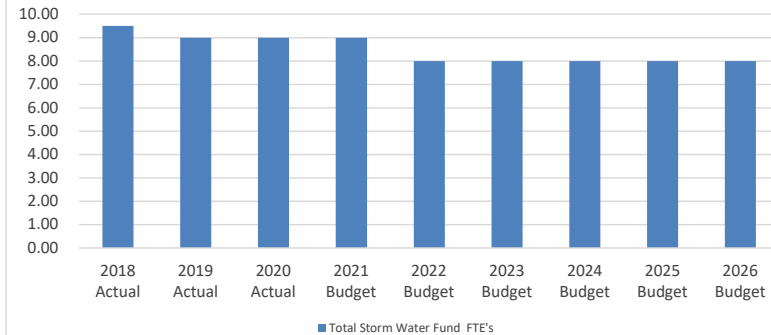
CITY OF HUDSON FIVE YEAR PLAN STORM WATER FUND TRENDS

Storm Water Fund Revenue



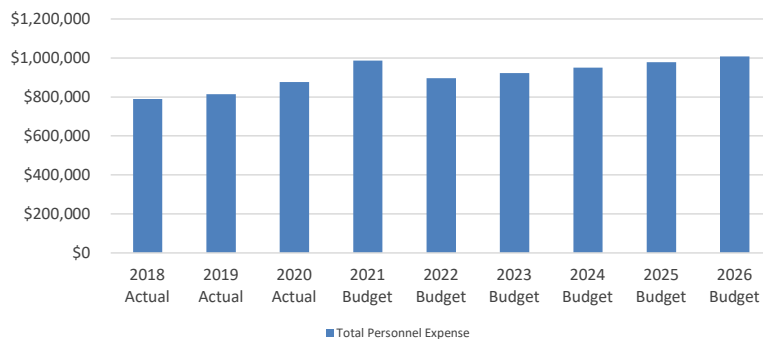
The main source of Storm Water Fund revenue is a transfer from General Fund. The City is slated to receive a total of \$2.6 million from NEORD in 2021 and 2022 related to capital projects.

Full Time Employees



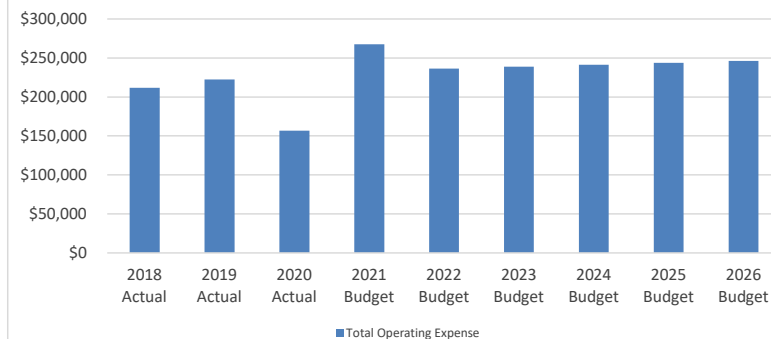
Storm Water Fund full time employees were reduced to 8.0 in 2022. This total is not anticipated to change through 2026.

Personnel Expense



Storm Water Fund personnel costs rise an average of 1.70% per year from 2018 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

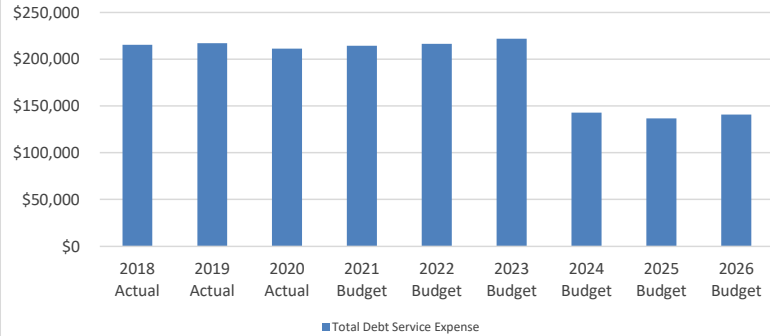
Operating Expense



Storm Water Fund operating costs rise an average of 3.71% per year from 2018 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

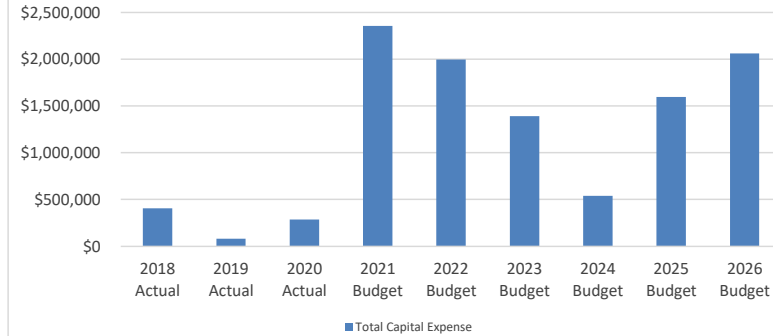
CITY OF HUDSON FIVE YEAR PLAN STORM WATER FUND TRENDS

Debt Service Expense



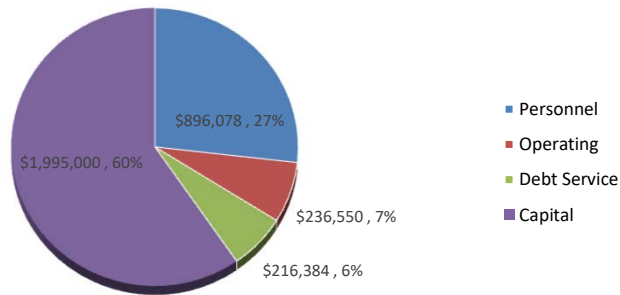
Storm Water debt service is not anticipated to increase through 2026 and will experience a decrease in 2024 as an issuance reaches maturity.

Capital Expense



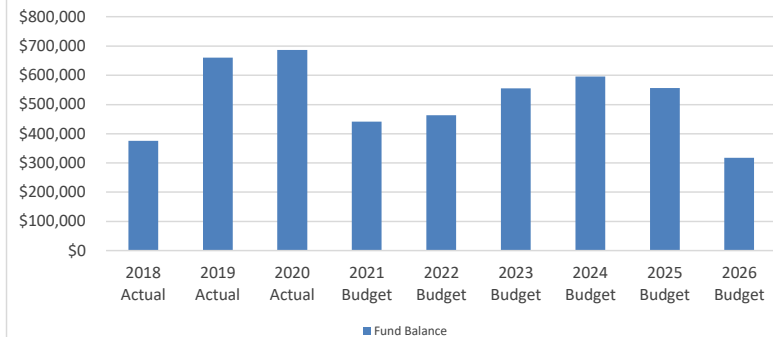
Storm Water Fund capital expenses are composed mostly of system repairs and improvements. The City is scheduled to receive funds from NEORD during 2021 and 2022 to complete large improvements.

2022 Storm Water Fund Expense by Category



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

Fund Balance



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)	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>BEGINNING BALANCE, JANUARY 1</u>	\$725,363	\$686,442	\$1,117,998	\$441,749	\$463,237	\$554,991	\$595,793	\$556,917
<u>Revenues:</u>								
Income Tax Transfer	\$1,778,000	\$2,400,000	\$2,400,000	\$3,000,000	\$1,800,000	\$1,800,000	\$2,800,000	\$3,100,000
NEORSF Fee (City's Share)	\$0	\$1,400,000	\$1,400,000	\$360,000	\$1,060,000	\$110,000	\$110,000	\$110,000
Other	\$143,607	\$5,500	\$4,503	\$5,500	\$5,610	\$5,722	\$5,837	\$5,953
Total Revenue	\$1,921,607	\$3,805,500	\$3,804,503	\$3,365,500	\$2,865,610	\$1,915,722	\$2,915,837	\$3,215,953
Total Available	\$2,646,970	\$4,491,942	\$4,922,501	\$3,807,249	\$3,328,847	\$2,470,713	\$3,511,630	\$3,772,871
<u>Disbursements:</u>								
Storm Water Collection								
Personnel	\$877,060	\$986,124	\$986,124	\$896,078	\$922,960	\$950,649	\$979,169	\$1,008,544
Professional Development	\$2,292	\$7,423	\$7,423	\$4,050	\$4,091	\$4,131	\$4,173	\$4,214
Contractual Services	\$99,326	\$195,833	\$196,018	\$158,500	\$160,085	\$161,686	\$163,303	\$164,936
Materials & Supplies	\$55,319	\$64,438	\$99,532	\$74,000	\$74,740	\$75,487	\$76,242	\$77,005
Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Purchases	\$283,767	\$2,357,000	\$2,977,226	\$1,995,000	\$1,390,000	\$540,000	\$1,595,000	\$2,060,000
Debt Service	\$211,209	\$214,429	\$214,429	\$216,384	\$221,981	\$142,966	\$136,826	\$140,766
Carryover Encumbrances	\$431,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Storm Water Collection	\$1,960,528	\$3,825,247	\$4,480,752	\$3,344,012	\$2,773,857	\$1,874,920	\$2,954,712	\$3,455,465
Total Disbursements	\$1,960,528	\$3,825,247	\$4,480,752	\$3,344,012	\$2,773,857	\$1,874,920	\$2,954,712	\$3,455,465
Run Rate (Revenue Less Expenditures)	(\$38,921)	(\$19,747)	(\$676,249)	\$21,488	\$91,753	\$40,802	(\$38,876)	(\$239,511)
<u>ENDING BALANCE, DECEMBER 31</u>	\$686,442	\$666,695	\$441,749	\$463,237	\$554,991	\$595,793	\$556,917	\$317,406
Ratio Ending Balance to Disbursements	35.01%	17.43%	9.86%	13.85%	20.01%	31.78%	18.85%	9.19%
Ratio Ending Balance to Revenues	35.72%	17.52%	11.61%	13.76%	19.37%	31.10%	19.10%	9.87%

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

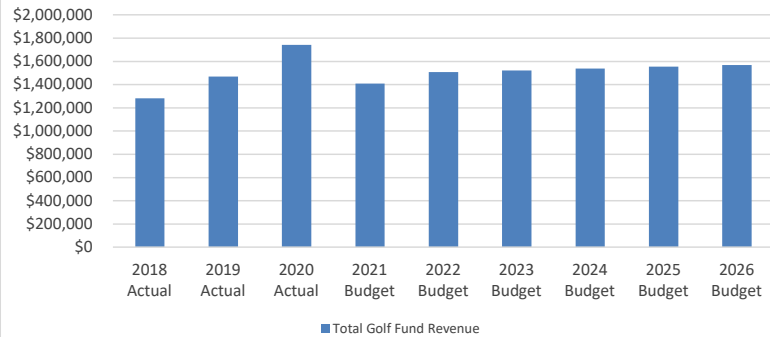
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
Storm Water Collection							
1 Miscellaneous Catch Basin and Manhole Repairs/Replacements	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000		\$150,000
2 Storm Sewer Pipe Lining Constr (Phases 1 and 2)	\$250,000	\$250,000	\$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 Sullivan Road Culvert Replacement - Construction	\$175,000						\$175,000
5 Stone Road Culvert Replacement - Construction	\$175,000						\$175,000
6 College Street Storm Sewer Improvement	\$25,000						\$25,000
7 Clairhaven/Colony Storm Sewer (Collector Line) Project	\$100,000						\$100,000
8 NEORSD Stormwater Project(s) (Formerly Owen Brown Street Culvert Replacement)(Construction) (1)	\$250,000	\$950,000					\$1,200,000
9 Ravenna St Storm Water Mangement - Design & Construction	\$300,000						\$300,000
10 Darrow Park Creek Cleaning Project	\$200,000						\$200,000
11 Portable Traffic Signals for Traffic Control	\$70,000						\$70,000
12 Willow Lake Dr. Drainage Improvement - Design	\$50,000						\$50,000
13 Division Street (E. Main - College St.) Storm Sewer Improvement	\$200,000						\$200,000
14 Atterbury Culvert Extension	\$110,000						\$110,000
15 Owen Brown Street Storm Sewer Improvement (New inlets and sewer, See 430 Account)		\$100,000					\$100,000
16 S. Main Street Storm Inlet Imp. (Nantucket to John Clark)			\$100,000				\$100,000
17 Norfolk Southern RR Culvert along Morse Rd - Re-Design			\$100,000				\$100,000
18 Norfolk Southern RR Culvert along Morse Rd - Construction				\$640,000			\$640,000
19 Post Lane Culvert Replacement				\$65,000			\$65,000
20 Hudson Aurora Road Roadside Erosion Repairs				\$400,000			\$400,000
21 Storm Detention Pond Behind #36 E. Streetsboro -Design 2025, Construction 2026				\$50,000	\$250,000		\$300,000
22 S. Main Street Storm Sewer Re-Direction from RR Underpass - Design				\$100,000			\$100,000
23 S. Main Street Storm Sewer Re-Direction from RR Underpass - Construction					\$1,000,000		\$1,000,000
24 Willow Lake Dr. Drainage Improvement - Construction					\$320,000		\$320,000
25 W. Prospect Street Roadside Erosion Repairs (perform w/ Trail Project)					\$150,000		\$150,000
26 Division Street Park (Old School Green) Underground Storm Water Detention						\$600,000	\$600,000
27 Covered Storage for Earthen Materials Required by EPA (2)						\$100,000	\$100,000
28 Dewatering Pit Required by EPA (2)						\$100,000	\$100,000
TOTAL STORM WATER FUND	\$1,995,000	\$1,390,000	\$540,000	\$1,595,000	\$2,060,000	\$800,000	\$8,380,000

(1) Project scope will be refined in late 2021, but will remain fully funded by a reimbursement from NEORSD.

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

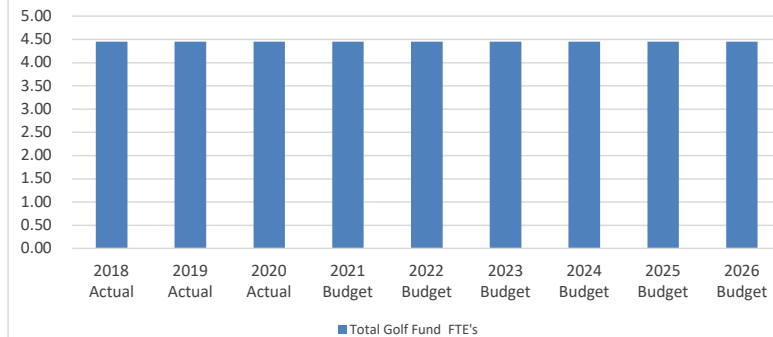
CITY OF HUDSON FIVE YEAR PLAN GOLF FUND TRENDS

Golf Fund Revenue



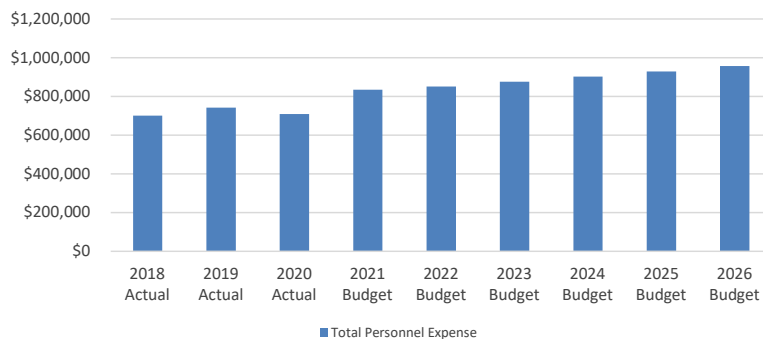
The main source of Golf Fund revenue is user fees.

Full Time Employees



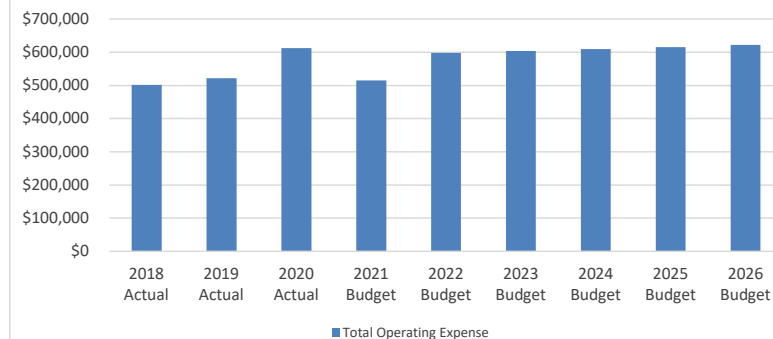
Golf Fund full time employees have remained at 4.45 since 2018. This total is not anticipated to change through 2026.

Personnel Expense



Golf Fund personnel costs rise an average of 4.53% per year from 2018 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

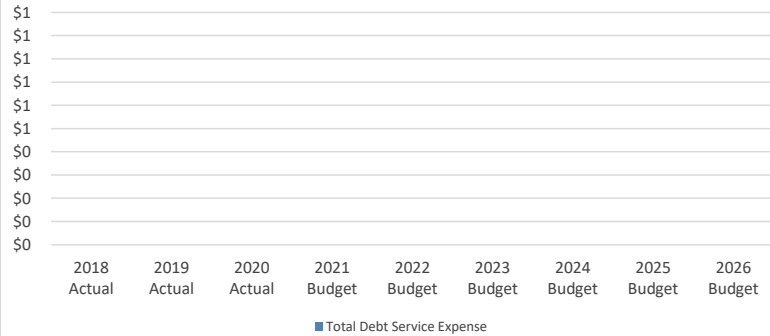
Operating Expense



Golf Fund operating costs rise an average of 3.27% per year from 2018 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

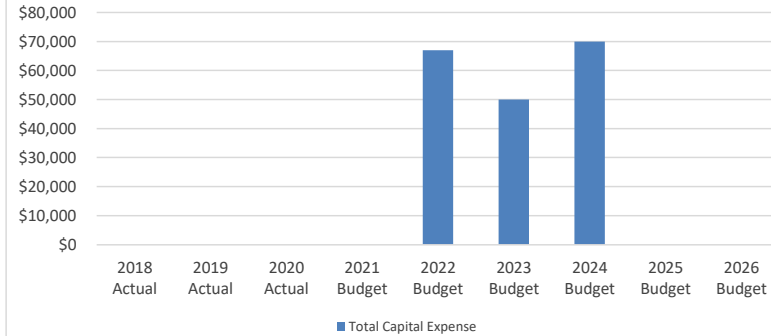
CITY OF HUDSON FIVE YEAR PLAN GOLF FUND TRENDS

Debt Service Expense



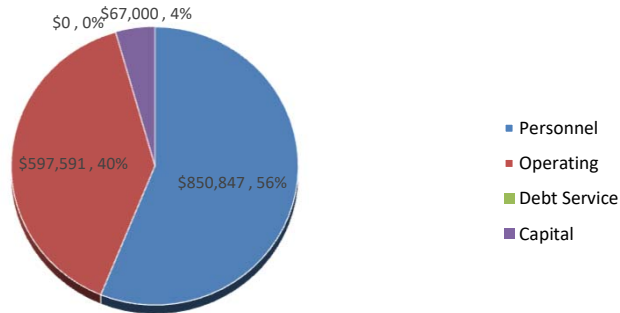
Golf Fund debt service was moved to the Parks Fund beginning in 2018.

Capital Expense



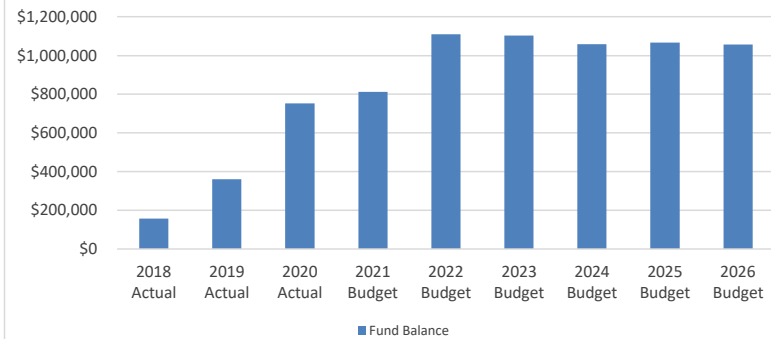
Golf Fund capital expense was moved to the Parks Fund beginning in 2018 through 2021. Capital has been moved back to the Golf Fund beginning in 2022.

2022 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.

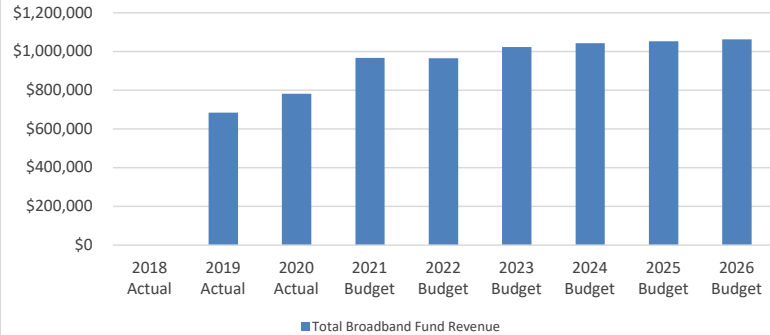
CITY OF HUDSON, OHIO FIVE YEAR PLAN								
ELLSWORTH MEADOWS (505)	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
BEGINNING BALANCE, JANUARY 1	\$373,118	\$753,512	\$792,597	\$1,117,430	\$1,109,992	\$1,103,133	\$1,059,212	\$1,067,510
<u>Operating Revenue:</u>								
Greens Fees	\$978,452	\$800,000	\$1,034,301	\$850,000	\$858,500	\$867,085	\$875,756	\$884,513
Cart Rental	\$266,197	\$197,500	\$255,271	\$203,000	\$205,030	\$207,080	\$209,151	\$211,243
Snack Bar	\$194,655	\$200,000	\$236,110	\$210,000	\$212,100	\$214,221	\$216,363	\$218,527
Pro Shop Sales	\$152,376	\$100,000	\$183,025	\$125,000	\$126,250	\$127,513	\$128,788	\$130,076
Range/Practice Facility	\$81,484	\$65,000	\$96,552	\$75,000	\$75,750	\$76,508	\$77,273	\$78,045
Other	\$68,785	\$45,000	\$49,168	\$45,000	\$45,450	\$45,905	\$46,364	\$46,827
Total Operating Revenue	\$1,741,949	\$1,407,500	\$1,854,427	\$1,508,000	\$1,523,080	\$1,538,311	\$1,553,694	\$1,569,231
<u>Operating Expenses:</u>								
Personnel	\$709,558	\$834,304	\$834,304	\$850,847	\$876,372	\$902,664	\$929,743	\$957,636
Professional Development	\$6,686	\$9,945	\$11,907	\$9,150	\$9,242	\$9,334	\$9,427	\$9,522
Contractual Services	\$184,997	\$137,841	\$189,916	\$190,441	\$192,345	\$194,235	\$196,165	\$198,132
Materials & Supplies	\$374,920	\$330,034	\$416,136	\$348,000	\$351,480	\$354,995	\$358,545	\$362,130
Refunds	\$46,309	\$36,725	\$49,431	\$50,000	\$50,500	\$51,005	\$51,515	\$52,030
Carryover Encumbrances	\$39,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Expenses	\$1,361,556	\$1,348,849	\$1,501,693	\$1,448,438	\$1,479,939	\$1,512,232	\$1,545,396	\$1,579,449
Operating Income	\$380,394	\$58,651	\$352,734	\$59,562	\$43,141	\$26,079	\$8,298	(\$10,218)
<u>Non-Operating Expenses:</u>								
Capital Purchases	\$0	\$0	\$27,900	\$67,000	\$50,000	\$70,000	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$27,900	\$67,000	\$50,000	\$70,000	\$0	\$0
Net Income	\$380,394	\$58,651	\$324,834	(\$7,438)	(\$6,859)	(\$43,921)	\$8,298	(\$10,218)
<u>ENDING BALANCE, DECEMBER 31</u>	\$753,512	\$812,163	\$1,117,430	\$1,109,992	\$1,103,133	\$1,059,212	\$1,067,510	\$1,057,292
Ratio Ending Balance to Disbursements	55.34%	60.21%	73.05%	73.25%	72.10%	66.94%	69.08%	66.94%
Ratio Ending Balance to Revenues	43.26%	57.70%	60.26%	73.61%	72.43%	68.86%	68.71%	67.38%

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

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
<u>Public Golf Course</u>							
1 #13 Pond Dredging	\$5,000						\$5,000
2 Irrigation Valve Replacment Phase 2	\$24,000						\$24,000
3 Aerifier Replacment	\$25,000						\$25,000
4 Core Harvester Replacement	\$13,000						\$13,000
5 Rotary Rough Mower Replacment		\$50,000					\$50,000
6 2- Triplex Tee Mower Replacments			\$60,000				\$60,000
7 #5 Pond Dredging/Enlargment			\$10,000				\$10,000
8 Golf Simulator Facility						TBD	\$0
9 Irrigation System Upgrade						\$550,000	\$550,000
Total Public Golf Course	\$67,000	\$50,000	\$70,000	\$0	\$0	\$550,000	\$737,000
TOTAL GOLF FUND	\$67,000	\$50,000	\$70,000	\$0	\$0	\$550,000	\$737,000

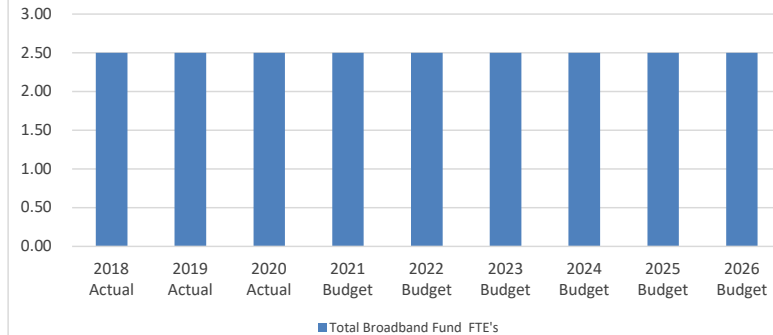
CITY OF HUDSON FIVE YEAR PLAN BROADBAND FUND TRENDS

Broadband Fund Revenue



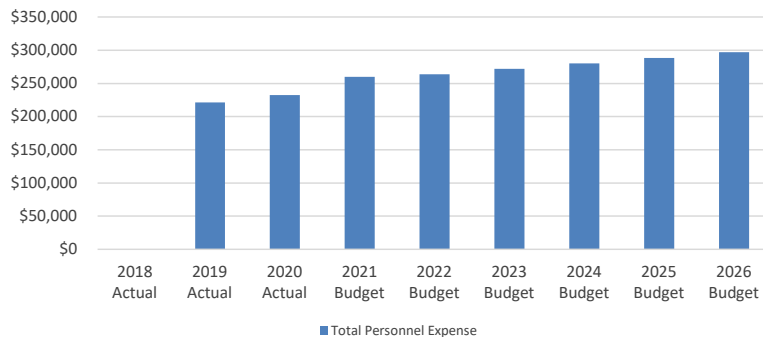
The main source of Broadband Fund revenue is customer charges.

Full Time Employees



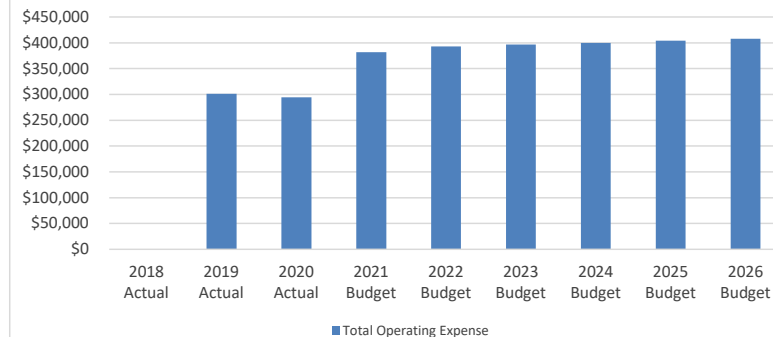
Broadband Fund full time employees have remained at 2.5 since 2018. This total is not anticipated to change through 2026.

Personnel Expense



Broadband Fund personnel costs rise an average of 4.36% per year from 2019 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

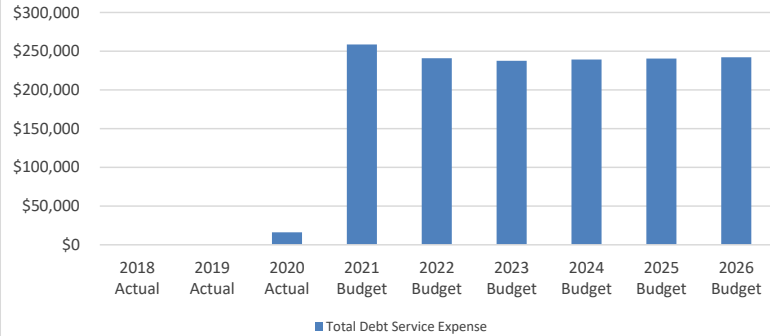
Operating Expense



Broadband Fund operating costs rise an average of 4.86% per year from 2019 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

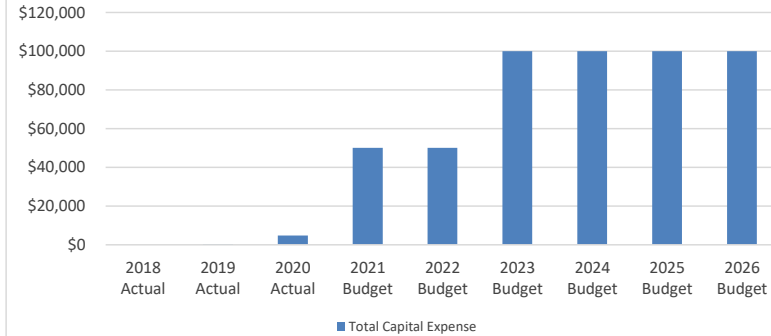
CITY OF HUDSON FIVE YEAR PLAN BROADBAND FUND TRENDS

Debt Service Expense



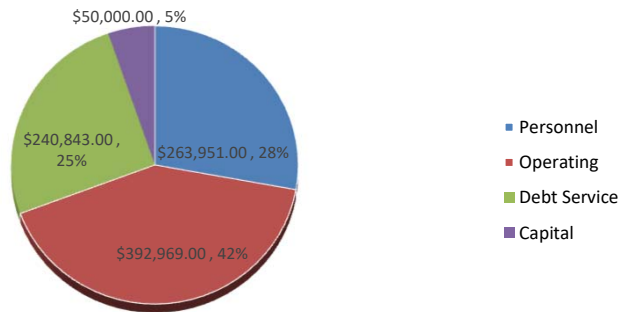
Broadband Fund debt service is expected to begin in 2021 when the short term notes are converted to bonds.

Capital Expense



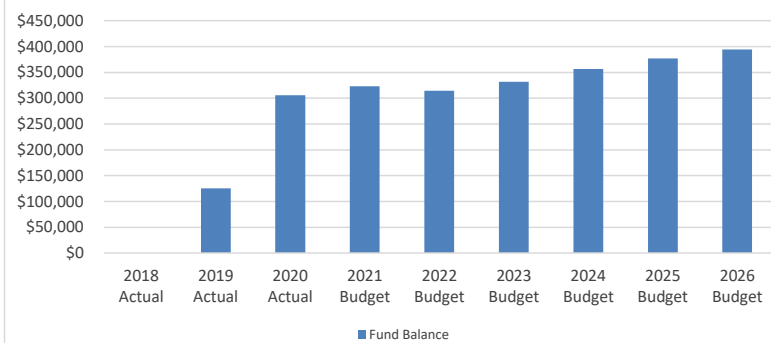
Broadband capital expenses are related to system improvements and upgrades.

2022 Broadband Fund Expense by Category



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

Fund Balance



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

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

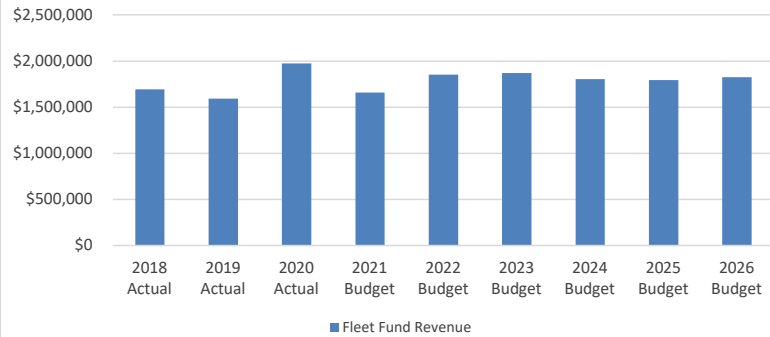
BROADBAND (510)	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>BEGINNING BALANCE, JANUARY 1</u>	\$161,382	\$306,131	\$396,861	\$385,425	\$403,816	\$421,221	\$445,423	\$466,302
<u>Operating Revenue:</u>								
Broadband Customer Sales	\$783,226	\$967,253	\$886,388	\$966,155	\$1,023,307	\$1,043,403	\$1,053,837	\$1,064,376
Total Operating Revenue	\$783,226	\$967,253	\$886,388	\$966,155	\$1,023,307	\$1,043,403	\$1,053,837	\$1,064,376
<u>Operating Expenses:</u>								
Personnel	\$232,219	\$259,812	\$259,812	\$263,951	\$271,870	\$280,026	\$288,426	\$297,079
Professional Development	\$233	\$17,500	\$3,500	\$11,500	\$11,615	\$11,731	\$11,848	\$11,967
Contractual Services	\$258,160	\$324,263	\$333,221	\$334,169	\$337,505	\$340,457	\$343,717	\$347,213
Materials & Supplies	\$5,382	\$5,050	\$5,060	\$7,000	\$7,070	\$7,141	\$7,212	\$7,284
Refunds	\$31,001	\$35,000	\$35,000	\$40,300	\$40,400	\$40,804	\$41,212	\$41,624
Carryover Encumbrances	\$90,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Expenses	\$617,725	\$641,625	\$636,593	\$656,920	\$668,460	\$680,158	\$692,416	\$705,168
Operating Income	\$165,501	\$325,628	\$249,796	\$309,235	\$354,848	\$363,245	\$361,421	\$359,208
<u>Non-Operating Expenses:</u>								
Capital Purchases	\$4,711	\$50,000	\$20,289	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000
Debt Service	\$16,042	\$258,780	\$240,943	\$240,843	\$237,443	\$239,043	\$240,543	\$241,943
Total Non-Operating Expenses	\$20,753	\$308,780	\$261,232	\$290,843	\$337,443	\$339,043	\$340,543	\$341,943
Net Income	\$144,749	\$16,848	(\$11,436)	\$18,392	\$17,405	\$24,202	\$20,878	\$17,265
<u>ENDING BALANCE, DECEMBER 31</u>	\$306,131	\$322,979	\$385,425	\$403,816	\$421,221	\$445,423	\$466,302	\$483,566
Ratio Ending Balance to Disbursements	47.95%	33.98%	42.93%	42.61%	41.87%	43.70%	45.14%	46.18%
Ratio Ending Balance to Revenues	39.09%	33.39%	43.48%	41.80%	41.16%	42.69%	44.25%	45.43%

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

		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
<u>Broadband</u>								
1	Replacement Equipment	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000		\$450,000
Total Broadband		\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$450,000
TOTAL BROADBAND FUND		\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$450,000

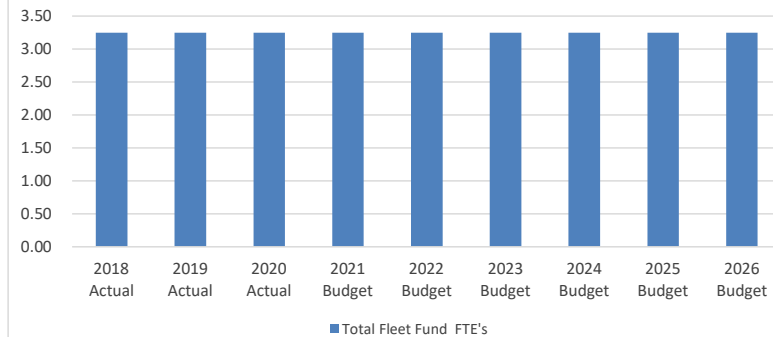
CITY OF HUDSON FIVE YEAR PLAN FLEET FUND TRENDS

Fleet Fund Revenue



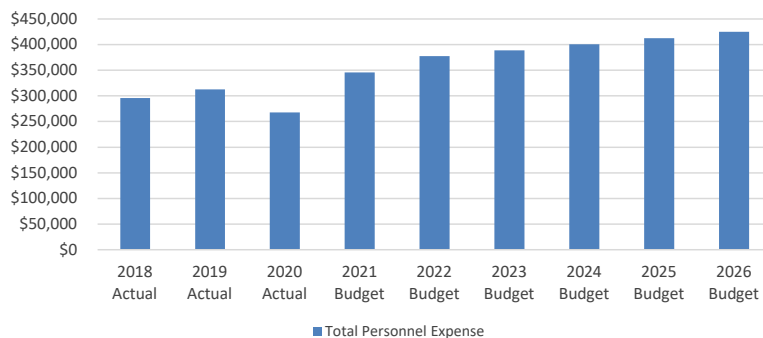
The main source of Fleet Fund revenue is interdepartmental charges for fuel and repairs that make up about 99% of the total revenue.

Full Time Employees



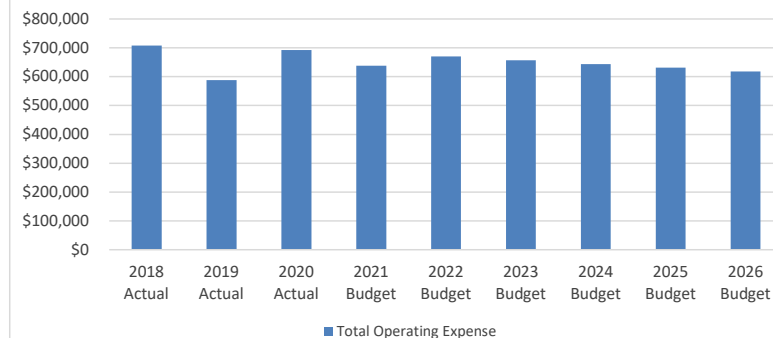
Fleet Fund full time employees have remained at 3.25 since 2018. This total is not anticipated to change through 2026.

Personnel Expense



Fleet Fund personnel costs rise an average of 4.89% per year from 2018 - 2026. Personnel expense includes salaries, retirement contributions and health insurance costs.

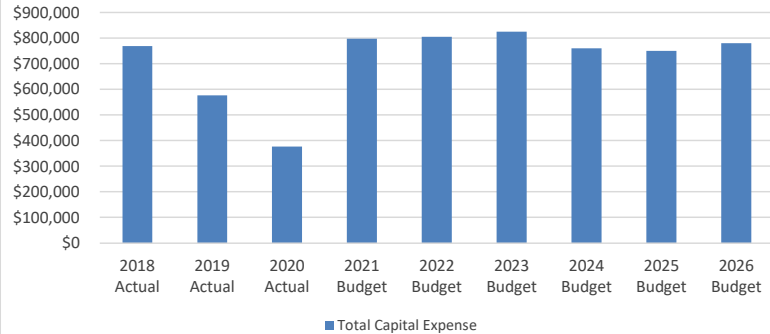
Operating Expense



Fleet Fund operating costs rise an average of 1.46% per year from 2018 - 2026. Operating expense includes prof. and contractual services, materials and supplies, and refunds.

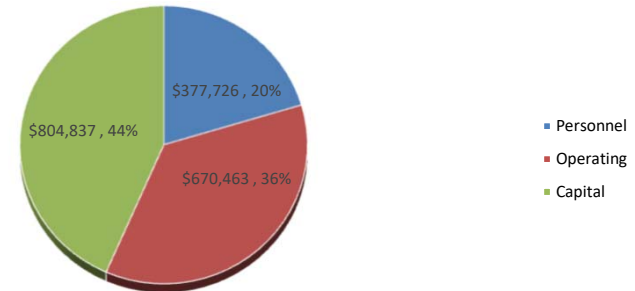
CITY OF HUDSON FIVE YEAR PLAN FLEET FUND TRENDS

Capital Expense



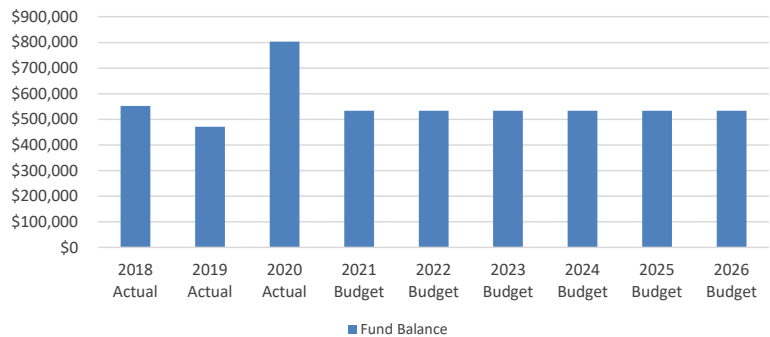
Fleet Fund capital expenses are composed vehicle replacements.

2022 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)	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
BEGINNING BALANCE, JANUARY 1	\$838,415	\$802,949	\$1,477,764	\$534,077	\$534,077	\$534,077	\$534,077	\$534,077
Revenues:								
General Fund	\$320,163	\$320,163	\$320,163	\$357,634	\$361,028	\$348,296	\$346,201	\$351,945
SCMR (Service)	\$867,180	\$867,180	\$867,180	\$968,577	\$977,769	\$943,286	\$937,612	\$953,168
Cemetery	\$3,436	\$3,386	\$3,386	\$3,706	\$3,741	\$3,609	\$3,588	\$3,647
Parks	\$40,916	\$40,916	\$40,916	\$45,770	\$46,204	\$44,575	\$44,307	\$45,042
Cable TV	\$5,652	\$5,652	\$5,652	\$6,300	\$6,360	\$6,136	\$6,099	\$6,200
Fire	\$8,999	\$8,999	\$8,999	\$10,006	\$10,101	\$9,745	\$9,686	\$9,847
EMS	\$12,983	\$12,983	\$12,983	\$14,454	\$14,591	\$14,076	\$13,992	\$14,224
Water	\$61,901	\$61,901	\$61,901	\$69,303	\$69,961	\$67,494	\$67,088	\$68,201
Waste Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$328,763	\$328,763	\$328,763	\$367,270	\$370,755	\$357,680	\$355,528	\$361,427
Golf	\$724	\$724	\$724	\$741	\$748	\$722	\$718	\$729
Broadband	\$8,240	\$8,240	\$8,240	\$9,265	\$9,353	\$9,023	\$8,969	\$9,118
Other	\$316,871	\$0	\$90,400	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,975,828	\$1,658,907	\$1,749,307	\$1,853,026	\$1,870,612	\$1,804,642	\$1,793,786	\$1,823,548
Total Available	\$2,814,243	\$2,461,856	\$3,227,072	\$2,387,103	\$2,404,688	\$2,338,719	\$2,327,863	\$2,357,625
Disbursements:								
Vehicle Maintenance								
Personnel	\$267,679	\$345,663	\$345,663	\$377,726	\$389,058	\$400,730	\$412,751	\$425,134
Professional Development	\$154	\$10,775	\$5,935	\$9,700	\$9,506	\$9,316	\$9,130	\$8,947
Contractual Services	\$235,076	\$124,940	\$168,789	\$161,600	\$158,368	\$155,201	\$152,097	\$149,055
Materials & Supplies	\$457,554	\$502,162	\$519,091	\$499,163	\$489,180	\$479,396	\$469,808	\$460,412
Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Purchases	\$0	\$47,700	\$54,781	\$55,000	\$74,500	\$10,000	\$0	\$30,000
Carryover Encumbrances	\$148,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Vehicle Maintenance	\$1,109,174	\$1,031,240	\$1,094,259	\$1,103,189	\$1,120,612	\$1,054,642	\$1,043,786	\$1,073,548
Equipment Acquisitions								
Capital Purchases	\$376,015	\$750,000	\$1,598,736	\$749,837	\$750,000	\$750,000	\$750,000	\$750,000
Carryover Encumbrances	\$526,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Equipment Acquisitions	\$902,119	\$750,000	\$1,598,736	\$749,837	\$750,000	\$750,000	\$750,000	\$750,000
Total Disbursements	\$2,011,293	\$1,781,240	\$2,692,995	\$1,853,026	\$1,870,612	\$1,804,642	\$1,793,786	\$1,823,548
Run Rate (Revenue Less Expenditures)	(\$35,465)	(\$122,333)	(\$943,687)	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$802,950	\$680,616	\$534,077	\$534,077	\$534,077	\$534,077	\$534,077	\$534,077
Ratio Ending Balance to Disbursements	39.92%	38.21%	19.83%	28.82%	28.55%	29.59%	29.77%	29.29%
Ratio Ending Balance to Revenues	40.64%	41.03%	30.53%	28.82%	28.55%	29.59%	29.77%	29.29%

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

		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Unfunded</u>	<u>Total</u>
<u>Vehicle Maintenance</u>								
1	Mobile Column Lift	\$40,000	\$40,000					\$80,000
2	Tire Changer & Balancer	\$15,000						\$15,000
3	Cutting Edges & Plow Guards		\$30,000			\$30,000		\$60,000
4	Parts Washer		\$4,500					\$4,500
5	Shop Air Compressor Replacement			\$10,000				\$10,000
Total Vehicle Maintenance		\$55,000	\$74,500	\$10,000	\$0	\$30,000	\$0	\$169,500
<u>Equipment Acquisitions</u>								
1	2012 Chevy Silverado 2500 - Service	\$58,000						\$58,000
2	2012 Freightliner Snow & Ice - Service	\$233,000						\$233,000
3	2008 International Bucket Truck - HPP	\$300,000						\$300,000
4	2014 Chevy Silverado - HPP	\$40,247						\$40,247
5	2020 Ford Explorer - Police	\$39,530						\$39,530
6	2020 Ford Explorer - Police	\$39,530						\$39,530
7	2020 Ford Explorer - Police	\$39,530						\$39,530
8	Fleet Replacement Placeholder		\$750,000	\$750,000	\$750,000	\$750,000		\$3,000,000
Total Vehicle Maintenance		\$749,837	\$750,000	\$750,000	\$750,000	\$750,000	\$0	\$3,749,837
TOTAL FLEET FUND		\$804,837	\$824,500	\$760,000	\$750,000	\$780,000	\$0	\$3,919,337

**City of Hudson
Five Year Plan**

SPECIAL REVENUE FUNDS:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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State Highway Improvement, 202

BEGINNING BALANCE, JANUARY 1	\$160,668	\$160,668	\$203,406	\$211,406	\$219,406	\$227,406	\$235,406
Revenue:							
License Fees	\$15,000	\$17,858	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Gasoline Tax	\$58,000	\$89,880	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000
Total Revenue	\$73,000	\$107,738	\$73,000	\$73,000	\$73,000	\$73,000	\$73,000
TOTAL AVAILABLE	\$233,668	\$268,406	\$276,406	\$284,406	\$292,406	\$300,406	\$308,406
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	\$168,668	\$203,406	\$211,406	\$219,406	\$227,406	\$235,406	\$243,406

SPECIAL REVENUE FUNDS:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Law Enforcement/Education - 213

BEGINNING BALANCE, JANUARY 1	\$95,416	\$95,416	\$96,957	\$92,957	\$88,957	\$84,957	\$80,957
Revenue:							
Court Fees	\$3,000	\$8,541	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
TOTAL AVAILABLE	\$98,416	\$103,957	\$99,957	\$95,957	\$91,957	\$87,957	\$83,957
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	\$91,416	\$96,957	\$92,957	\$88,957	\$84,957	\$80,957	\$76,957

**City of Hudson
Five Year Plan**

SPECIAL REVENUE FUNDS:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>Hudson Teen Program - 230</u>							
BEGINNING BALANCE, JANUARY 1	\$31,290	\$31,290	\$31,290	\$31,290	\$31,290	\$31,290	\$31,290
Revenue:							
Contributions/Sales	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL AVAILABLE	\$41,290	\$41,290	\$41,290	\$41,290	\$41,290	\$41,290	\$41,290
TOTAL DISBURSEMENTS	\$6,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$35,290	\$31,290	\$31,290	\$31,290	\$31,290	\$31,290	\$31,290

DEBT SERVICE FUNDS:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>Bond Retirement (301)</u>							
BEGINNING BALANCE, JANUARY 1	\$669,010	\$669,010	\$734,010	\$734,010	\$733,992	\$733,992	\$733,992
Revenue:							
Transfer In from General Fund	\$2,409,614	\$2,409,614	\$2,398,805	\$2,393,616	\$1,438,924	\$1,131,770	\$1,132,328
Refunded Bond Revenue	0	0	0	0	0	0	0
Issuance Cost Refund/Premium	0	0	0	0	0	0	0
Total Revenue	\$2,409,614	\$2,409,614	\$2,398,805	\$2,393,616	\$1,438,924	\$1,131,770	\$1,132,328
TOTAL AVAILABLE	\$3,078,624	\$3,078,624	\$3,132,815	\$3,127,626	\$2,172,916	\$1,865,762	\$1,866,320
Expenses:							
Bond Principal	\$1,878,963	\$1,878,963	\$1,960,851	\$2,002,757	\$1,099,627	\$821,515	\$844,404
Bond Interest	458,465	458,465	430,768	383,691	332,111	303,069	280,738
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	\$2,344,614	\$2,344,614	\$2,398,805	\$2,393,634	\$1,438,924	\$1,131,770	\$1,132,328
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$734,010	\$734,010	\$734,010	\$733,992	\$733,992	\$733,992	\$733,992

**City of Hudson
Five Year Plan**

CAPITAL FUND GROUP:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Permissive Capital Use, 401

BEGINNING BALANCE, JANUARY 1	\$261,359	\$261,359	\$192,755	\$210,755	\$228,755	\$246,755	\$264,755
Revenue:							
State Permissive Auto	\$163,000	\$109,325	\$163,000	\$163,000	\$163,000	\$163,000	\$163,000
Motor Vehicle Fees	\$100,000	\$67,071	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total Revenue	\$263,000	\$176,396	\$263,000	\$263,000	\$263,000	\$263,000	\$263,000
TOTAL AVAILABLE	\$524,359	\$437,755	\$455,755	\$473,755	\$491,755	\$509,755	\$527,755
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	\$279,359	\$192,755	\$210,755	\$228,755	\$246,755	\$264,755	\$282,755

CAPITAL FUND GROUP:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Broadband Capital (402)

BEGINNING BALANCE, JANUARY 1	\$177,434	\$292,705	\$9,148	\$9,148	\$9,148	\$9,148	\$9,148
Revenue:							
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$2,763	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$2,763	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE	\$177,434	\$295,468	\$9,148	\$9,148	\$9,148	\$9,148	\$9,148
TOTAL DISBURSEMENTS	\$0	\$286,320	\$0	\$0	\$0	\$0	\$0
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$177,434	\$9,148	\$9,148	\$9,148	\$9,148	\$9,148	\$9,148

**City of Hudson
Five Year Plan**

CAPITAL FUND GROUP:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Downtown Phase II (441)

BEGINNING BALANCE, JANUARY 1	\$484,529	\$614,594	\$467,020	\$467,020	\$467,020	\$467,020	\$467,020
Revenue:							
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$6,341	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$6,341	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE	\$484,529	\$620,935	\$467,020	\$467,020	\$467,020	\$467,020	\$467,020
TOTAL DISBURSEMENTS	\$0	\$153,915	\$0	\$0	\$0	\$0	\$0
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$484,529	\$467,020	\$467,020	\$467,020	\$467,020	\$467,020	\$467,020

ENTERPRISE FUND GROUP:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Wastewater Fund (502)

BEGINNING BALANCE, JANUARY 1	\$21,213	\$21,213	\$31,909	\$32,109	\$29,527	\$30,227	\$29,947
Revenue:							
Customer Sales	\$0	\$12,540	\$0	\$0	\$0	\$0	\$0
Interest Income/Misc	\$110,984	\$110,985	\$112,829	\$112,629	\$115,211	\$114,511	\$114,791
Transfer/Advance-In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$110,984	\$123,525	\$112,829	\$112,629	\$115,211	\$114,511	\$114,791
TOTAL AVAILABLE	\$132,197	\$144,738	\$144,738	\$144,738	\$144,738	\$144,738	\$144,738
TOTAL DISBURSEMENTS	\$112,829	\$112,829	\$112,629	\$115,211	\$114,511	\$114,791	\$116,031
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$19,368	\$31,909	\$32,109	\$29,527	\$30,227	\$29,947	\$28,707

**City of Hudson
Five Year Plan**

ENTERPRISE FUND GROUP:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Utility Deposit Fund (508)

BEGINNING BALANCE, JANUARY 1	\$548,409	\$548,409	\$526,657	\$526,657	\$526,657	\$526,657	\$526,657
Revenues:							
Utility Deposits	\$90,000	\$68,248	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
TOTAL AVAILABLE	\$638,409	\$616,657	\$616,657	\$616,657	\$616,657	\$616,657	\$616,657
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	\$548,409	\$526,657	\$526,657	\$526,657	\$526,657	\$526,657	\$526,657

INTERNAL SERVICE FUND GROUP

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Self Insurance Fund (602)

BEGINNING BALANCE, JANUARY 1	\$193,211	\$193,211	\$198,971	\$198,971	\$198,971	\$198,971	\$198,971
Revenues:							
Inter-department contributions	\$180,000	\$185,760	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
TOTAL AVAILABLE	\$373,211	\$378,971	\$378,971	\$378,971	\$378,971	\$378,971	\$378,971
TOTAL DISBURSEMENTS	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$193,211	\$198,971	\$198,971	\$198,971	\$198,971	\$198,971	\$198,971

**City of Hudson
Five Year Plan**

INTERNAL SERVICE FUND GROUP

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Flexible Benefits Fund (603)

BEGINNING BALANCE, JANUARY 1	\$42,336	\$42,336	\$17,930	\$17,930	\$17,930	\$17,930	\$17,930
Revenue:							
Employee Contributions	\$135,000	\$103,295	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000
TOTAL AVAILABLE	\$177,336	\$145,631	\$152,930	\$152,930	\$152,930	\$152,930	\$152,930
TOTAL DISBURSEMENTS	\$135,000	\$127,700	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$42,336	\$17,930	\$17,930	\$17,930	\$17,930	\$17,930	\$17,930

INTERNAL SERVICE FUND GROUP

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Medical Self-Insurance Fund (605)

BEGINNING BALANCE, JANUARY 1	\$133,787	\$133,787	\$67,920	\$67,920	\$67,920	\$67,920	\$67,920
Revenue:							
Employer Contributions	\$376,000	\$192,640	\$376,000	\$376,000	\$376,000	\$376,000	\$376,000
Miscellaneous	\$0	\$40	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$376,000	\$192,680	\$376,000	\$376,000	\$376,000	\$376,000	\$376,000
TOTAL AVAILABLE	\$509,787	\$326,467	\$443,920	\$443,920	\$443,920	\$443,920	\$443,920
TOTAL DISBURSEMENTS	\$376,000	\$258,547	\$376,000	\$376,000	\$376,000	\$376,000	\$376,000
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$133,787	\$67,920	\$67,920	\$67,920	\$67,920	\$67,920	\$67,920

**City of Hudson
Five Year Plan**

TRUST AND AGENCY FUNDS:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Police Pension 701

BEGINNING BALANCE, JANUARY 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:							
Real and personal property taxes	\$345,801	\$345,801	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000
TOTAL AVAILABLE	\$345,801	\$345,801	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000
TOTAL DISBURSEMENTS	\$310,000	\$345,801	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$35,801	\$0	\$0	\$0	\$0	\$0	\$0

TRUST AND AGENCY FUNDS:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Contractors Deposits, 727

BEGINNING BALANCE, JANUARY 1	\$167,581	\$385,293	\$96,080	\$96,080	\$96,080	\$96,080	\$96,080
Revenue:							
Inspection Fees	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Contractor's Deposits	100,000	82,839	100,000	100,000	100,000	100,000	100,000
Deposits - Barlow Community Center	1,000	1,629	1,000	1,000	1,000	1,000	1,000
Total Revenue	\$111,000	\$84,468	\$111,000	\$111,000	\$111,000	\$111,000	\$111,000
TOTAL AVAILABLE	\$278,581	\$469,761	\$207,080	\$207,080	\$207,080	\$207,080	\$207,080
Expenses:							
Engineering/Inspection Fees	\$10,000	\$69,240	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Developers' Deposits	100,000	303,441	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	\$373,681	\$111,000	\$111,000	\$111,000	\$111,000	\$111,000
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$167,581	\$96,080	\$96,080	\$96,080	\$96,080	\$96,080	\$96,080

**City of Hudson
Five Year Plan**

TRUST AND AGENCY FUNDS

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Culvert Bonds, 730							
BEGINNING BALANCE, JANUARY 1	\$370,884	\$533,849	\$377,419	\$399,919	\$422,419	\$444,919	\$467,419
Revenue:							
Deposits - Culvert Bonds	\$100,000	\$109,035	\$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	\$109,035	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
TOTAL AVAILABLE	\$495,884	\$642,884	\$502,419	\$524,919	\$547,419	\$569,919	\$592,419
Expenses:							
Inspection Fees	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Refunds	100,000	262,965	100,000	100,000	100,000	100,000	100,000
Total Expenses	\$102,500	\$265,465	\$102,500	\$102,500	\$102,500	\$102,500	\$102,500
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$393,384	\$377,419	\$399,919	\$422,419	\$444,919	\$467,419	\$489,919

TRUST AND AGENCY FUND GROUP:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Emergency Medical Service Trust, 731							
BEGINNING BALANCE, JANUARY 1	\$15,995	\$16,193	\$14,294	\$13,294	\$12,294	\$11,294	\$10,294
Revenue:							
Interest	\$500	\$0	\$500	\$500	\$500	\$500	\$500
Contributions	1,000	686	1,000	1,000	1,000	1,000	1,000
Total Revenue	\$1,500	\$686	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
TOTAL AVAILABLE	\$17,495	\$16,879	\$15,794	\$14,794	\$13,794	\$12,794	\$11,794
TOTAL DISBURSEMENTS	\$2,500	\$2,585	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$14,995	\$14,294	\$13,294	\$12,294	\$11,294	\$10,294	\$9,294

**City of Hudson
Five Year Plan**

TRUST AND AGENCY FUND GROUP:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Bandstand Trust, 736

BEGINNING BALANCE, JANUARY 1	\$13,632	\$13,632	\$13,774	\$10,894	\$11,014	\$11,134	\$11,254
Revenue:							
Interest	\$120	\$142	\$120	\$120	\$120	\$120	\$120
TOTAL AVAILABLE	\$13,752	\$13,774	\$13,894	\$11,014	\$11,134	\$11,254	\$11,374
TOTAL DISBURSEMENTS	\$3,000	\$0	\$3,000	\$0	\$0	\$0	\$0
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$10,752	\$13,774	\$10,894	\$11,014	\$11,134	\$11,254	\$11,374

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

TRUST AND AGENCY FUND GROUP:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Clock Tower Maintenance Trust, 737

BEGINNING BALANCE, JANUARY 1	\$7,357	\$7,357	\$7,434	\$7,534	\$7,634	\$7,734	\$7,834
Revenue:							
Interest	\$100	\$77	\$100	\$100	\$100	\$100	\$100
TOTAL AVAILABLE	\$7,457	\$7,434	\$7,534	\$7,634	\$7,734	\$7,834	\$7,934
TOTAL DISBURSEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$7,457	\$7,434	\$7,534	\$7,634	\$7,734	\$7,834	\$7,934

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

**City of Hudson
Five Year Plan**

TRUST AND AGENCY FUNDS:

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Library Levy, 740

BEGINNING BALANCE, JANUARY 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:							
Real and Personal Property Taxes	\$2,640,000	\$2,680,335	\$2,680,000	\$2,680,000	\$2,680,000	\$2,680,000	\$2,680,000
TOTAL AVAILABLE	\$2,640,000	\$2,680,335	\$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
	2,580,000	2,620,335	2,620,000	2,620,000	2,620,000	2,620,000	2,620,000
Total Expenses	\$2,640,000	\$2,680,335	\$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	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Dedicated Tax Revenue Fund (750)

BEGINNING BALANCE, JANUARY 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:							
Income Taxes	\$1,910,006	\$1,989,780	\$2,039,525	\$2,090,513	\$2,142,775	\$2,196,345	\$2,251,253
TOTAL AVAILABLE	\$1,910,006	\$1,989,780	\$2,039,525	\$2,090,513	\$2,142,775	\$2,196,345	\$2,251,253
Expenses:							
RITA Fees	\$48,329	\$48,329	\$49,537	\$50,776	\$52,045	\$53,346	\$54,680
Proceeds to Hudson Schools	1,861,677	1,941,451	1,989,987	2,039,737	2,090,730	2,142,999	2,196,574
Muni Tax Refund							
Total Expenses	\$1,910,006	\$1,989,780	\$2,039,525	\$2,090,513	\$2,142,775	\$2,196,345	\$2,251,253
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**City of Hudson
Five Year Plan**

TRUST AND AGENCY FUNDS

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>FIRE/EMS Service Fund (LOSAP) - 760</u>							
BEGINNING BALANCE, JANUARY 1	\$242,947	\$242,947	\$266,947	\$290,947	\$314,947	\$338,947	\$362,947
Revenue:							
Contributions from Fire/EMS Operating	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000
TOTAL AVAILABLE	\$301,947	\$301,947	\$325,947	\$349,947	\$373,947	\$397,947	\$421,947
TOTAL DISBURSEMENTS	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$266,947	\$266,947	\$290,947	\$314,947	\$338,947	\$362,947	\$386,947

TRUST AND AGENCY FUNDS

Fund/Category	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>Veteran's Memorial Garden (770)</u>							
BEGINNING BALANCE, JANUARY 1	\$16,061	\$16,350	\$15,730	\$15,480	\$15,230	\$14,980	\$14,730
Revenue:							
Interest	\$250	\$170	\$250	\$250	\$250	\$250	\$250
TOTAL AVAILABLE	\$16,311	\$16,520	\$15,980	\$15,730	\$15,480	\$15,230	\$14,980
TOTAL DISBURSEMENTS	\$500	\$790	\$500	\$500	\$500	\$500	\$500
Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE, DECEMBER 31	\$15,811	\$15,730	\$15,480	\$15,230	\$14,980	\$14,730	\$14,480

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

Department	2022 Budget				2021 Budget				2020 Actual				2019 Actual				2018 Actual				2017 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	39	12		5	36	12		5	34	12		5	37	12		5	36	11		4	35	11		4
Community Development	5.5	1			5.5				5.5				6				6		1		6			
Economic Development	1				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	8.5				5.5				5.5				5.5				4.5	1	1		5.25	1	2	
Finance	7	1			8				8				9				8				6			
Information Services	1.5				1.25				1.25				1.25				1.25				4.25			
Engineering	9.5		4		7.5		4		7.5		4		8		4		9		3		10		3	
Public Properties	2.85	2			2.85				2.85				2.85				2.85				2.85			
Public Works - Admin	2.5				2.5				2.5				3.5				4.5				4.5			
Total General Fund	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	77.15	14	5	4
Other Funds																								
Street Maintenance	9.1				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		2.55		2	
Parks	5.1	3	15		5.25	2	15		5.25	2	15		5.25	2	15		5.25	2	15		4.5	2	15	
Cable	3	2	1		2.5	2	1		3	2	1		2.5	2	1		2.5	2	6		2	2	6	
Fire	5.8	2		36	6	2		36	6	2		36	5	2		33	5	2		37	5	2		37
EMS	5	26		20	4	29		20	4	29		20	4	28		20	4	30		22	4	26		22
Water	9	1			5.55	1			5.05	1			5.55	1			5.5				6.3			
Electric (HPP)	25.1				28.95				28.45				28.95				27.5				24.2			
Storm Water	8				9				9				9				9.5				9.5			
Golf	4.45		49		4.45		60		4.45		60		4.45		56		4.45		60		3.45		57	
Broadband	2.5				2.5				2				2.5				2.5				2			
Vehicle Maintenance	3.25				3.25				2.25				3.25				3.25				3.25			
Total Other Funds	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	75.85	32	80	59
Grand Total	162	53	70	61	155	51	81	61	151	51	81	61	158	50	77	58	156	51	87	63	153	46	85	63

**CITY OF HUDSON, OHIO
FIVE YEAR PLAN 2022 - 2026
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	3/15/2016	Repl / Increase	5	2016/2020	2017/2021	2.90	2.900
								2.900
Total							6.47	

City of Hudson, Ohio
Current Outstanding Indebtedness 2022 - 2026
Debt Service Schedule - Long Term Obligations

DEBT BY FUNDING SOURCE	RES/ ORD	ORIGINAL PRINCIPAL	BALANCE @12/31/2021	TERM	INTEREST RATE	PAYMENT YEARS	PRINCIPAL AND INTEREST				
							2022	2023	2024	2025	2026
GENERAL FUND INCOME TAXES											
BARLOW COMM CENTER EXPANSION (301)	02-201 (2), (3)	\$330,000	\$50,000	20 YR	2.0-2.5%	2004-2023	\$26,188	\$25,625	\$0	\$0	\$0
POLICE FACILITY CONSTRUCTION (301)	02-201 (2), (3)	\$3,985,000	\$545,000	20 YR	2.0-2.5%	2004-2023	\$282,950	\$281,875	\$0	\$0	\$0
SEASONS/NORTON CONNECTOR (301)	02-203 (2)	\$1,200,000	\$160,000	20 YR	2.0-2.5%	2004-2023	\$83,800	\$82,000	\$0	\$0	\$0
MILFORD/RT 91 CONNECTOR (301)	04-74 (3)	\$4,200,000	\$891,000	20 YR	4.5 - 6.125%	2005-2024	\$310,088	\$308,960	\$307,020	\$0	\$0
ATTERBURY BLVD RECONSTRUCTION (301)	11-93	\$3,770,000	\$2,140,000	20 YR	1.25 - 4.0%	2012-2031	\$257,231	\$256,681	\$255,981	\$255,131	\$259,131
SEASONS ROAD INTERCHANGE (301)	11-94	\$1,175,000	\$665,000	20 YR	1.25 - 4.0%	2012-2031	\$77,456	\$80,806	\$79,006	\$82,206	\$80,256
YOUTH DEVELOPMENT CTR PROPERTY (301)	12-128	\$2,735,000	\$1,628,870	20 YR	1.50 - 2.50%	2013-2032	\$169,031	\$169,595	\$169,768	\$169,883	\$169,941
STREET IMPROVEMENT (301)	13-81	\$5,000,000	\$1,080,000	10 YR	2.00 - 3.00%	2014-2023	\$560,663	\$558,625	\$0	\$0	\$0
ATTERBURY BRIDGE (OPWC LOAN)	2009	\$143,714	\$61,078	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	\$2,245,000	20 YR	3.08%	2019-2038	\$185,138	\$181,688	\$183,238	\$179,638	\$181,038
NEW CITY HALL OFFICES (301)	18-162	\$5,580,000	\$4,910,000	20 YR	3.08%	2019-2038	\$383,825	\$381,925	\$379,875	\$382,675	\$380,175
CITY HALL OFFICES (301)	20-122	\$965,000	\$925,000	20 YR	1.00 - 4.00%	2021-2040	\$55,250	\$58,650	\$56,850	\$55,050	\$54,600
GENERAL FUND TOTAL			\$15,300,948				\$2,398,805	\$2,393,615	\$1,438,924	\$1,131,769	\$1,132,327
YOUTH DEVELOPMENT CTR PROPERTY (205)	12-128	\$2,000,000	\$1,191,130	20 YR	1.50 - 2.50%	2013-2032	\$123,606	\$124,018	\$124,145	\$124,229	\$124,271
STORM WATER IMPROVEMENTS I (504)	02-201 (2), (3)	\$1,090,000	\$150,000	20 YR	2.0-2.5%	2004-2023	\$78,563	\$76,875	\$0	\$0	\$0
STORM WATER IMPROVEMENTS II (504)	02-201 (2), (3)	\$2,417,000	\$1,629,000	30 YR	3.0-5.0%	2006-2035	\$137,821	\$145,106	\$142,966	\$136,826	\$140,766
TOTAL INCOME TAXES - ALL FUNDS			\$18,271,078				\$2,738,794	\$2,739,614	\$1,706,034	\$1,392,824	\$1,397,364

CITY OF HUDSON, OHIO
Current Outstanding Indebtedness 2022 - 2026
Debt Service Schedule - Long Term Obligations (cont)

DEBT BY FUNDING SOURCE	RES/ ORD	ORIGINAL PRINCIPAL	BALANCE @12/31/2021	TERM	INTEREST RATE	PAYMENT YEARS	PRINCIPAL AND INTEREST				
							2022	2023	2024	2025	2026
SOURCE: FUND REVENUE-USER CHARGES											
WATER SYSTEM IMPROV - PHASE II (501)	02-204 (2), (3)	\$4,035,000	\$2,255,000	30 YR	2.0-3.5%	2002-2033	\$231,788	\$228,188	\$229,188	\$229,238	\$234,138
WATER SYSTEM IMPROV - PHASE III (501)	05-61 (3)	\$667,000	\$451,000	30 YR	3.0-5.0%	2006-2035	\$38,033	\$39,560	\$38,980	\$38,400	\$38,820
WATER MAINS (N. MAIN ST.) (501)	18-63	\$820,000	\$720,000	20 YR	3.08%	2019-2038	\$57,563	\$56,513	\$55,463	\$54,413	\$53,363
SEWER SYSTEM IMPROVMENTS I (502)	04-76 (3)	\$855,000	\$471,000	30 YR	2.7% - 4.25%	2005-2034	\$42,342	\$41,800	\$42,180	\$44,540	\$43,840
SEWER SYSTEM IMPROVMENTS II (502)	05-60 (3)	\$1,236,000	\$830,000	30 YR	3.0-5.0%	2006-2035	\$70,287	\$73,412	\$72,332	\$70,252	\$72,192
SEASONS ROAD SUBSTATION (503)	02-205 (2), (3)	\$2,230,000	\$300,000	20 YR	2.0-2.5%	2005-2023	\$157,125	\$153,750	\$0	\$0	\$0
SEASONS SUB TO MAIN SUB - TRANS/DIST (503)	04-75 (3)	\$1,000,000	\$548,000	30 YR.	2.7% - 4.25%	2004-2034	\$49,196	\$49,566	\$48,826	\$51,086	\$50,286
GOLF COURSE - EXPANSION (505)	02-202 (2), (3)	\$1,645,000	\$230,000	20 YR.	2.0-2.5%	2004-2023	\$120,463	\$117,875	\$0	\$0	\$0
BRINE WELL (501)	20-121	\$1,930,000	\$1,850,000	20 YR	1.00 - 4.00%	2021-2040	\$110,368	\$112,168	\$113,768	\$110,168	\$114,268
HUDSON DR WATERLINE (501)	20-121	\$660,000	\$635,000	20 YR	1.00 - 4.00%	2021-2040	\$40,485	\$39,285	\$38,085	\$36,885	\$36,585
BROADBAND (510)	20-120	\$3,940,000	\$3,770,000	20 YR	1.00 - 2.35%	2021-2040	\$240,843	\$237,443	\$239,043	\$240,543	\$241,943
Total Fund Revenue-User Charges			\$12,060,000				\$1,158,489	\$1,149,557	\$877,862	\$875,522	\$885,432
TOTAL - ALL FUNDS			\$30,331,078				\$3,897,283	\$3,889,171	\$2,583,896	\$2,268,346	\$2,282,796