



WEST CARROLLTON

ESTD  1830

2024
**ANNUAL
BUDGET**

CITY OF WEST CARROLLTON

***Charter Adopted 1967
Incorporated July 27, 1887***

2024 ANNUAL BUDGET

Richard Barnhart, Mayor
Angela Fryman, Deputy Mayor
Michael Boyle, Councilmember
Richard Dobson, Councilmember
Keith Tilton, Councilmember
Jill Tomlin, Councilmember
Amanda Zennie, Councilmember

Amber Holloway, City Manager
Julie Duffy, Finance Director



**Fiscal Year 2024
Budget Transmittal Letter
March, 2024**

TO: Citizens, Honorable Mayor Barnhart, and Esteemed Members of the City Council of the City of West Carrollton

This volume conveys the budget and capital improvement program (CIP) for the City of West Carrollton for the fiscal year beginning January 1, 2024, and ending December 31, 2024. The Department Heads and Finance Director have put great effort into developing a fiscally conservative budget that provides the greatest benefit for each dollar spent.

Councilmembers will note that this year's budget document follows the same general format as past years. Each section has been divided by fund for easier reference, with a brief commentary page for each, a statistical section, and basic information about the City.

GENERAL FUND

In FY 2023, total revenue in the general fund was 3.4% over budget. Overall income tax collections were 5% over budget. Local and State Government Funds were up 3% and reimbursements increased 18%. Other sources of revenue being near FY 2022 levels. General Fund department expenditures were 1.56% under budget.

The outlook for 2024 is optimistic as we seek to continue our efforts with the River District and deliver top-tier City services. Staff will continue diligently monitoring expenses and looking for additional areas to cut expenditures and/or improve efficiency. The Department Directors and staff have done a tremendous job keeping costs down. Since 2009, 5 full-time positions have been completely eliminated, while 9 full-time positions have been reduced to part-time. With approximately 70% of the General Fund expenditures being personnel-related, these cuts were important to maintaining the budget. Moving forward, we aim to right-size our staffing levels. Included in the FY 2024 budget is funding for the Finance Department to add new positions.

Discussions with council, department directors, and staff continue to identify other opportunities to improve the city's long-term financial health and stability. This includes important developments around Exit 47 through the Central Ave corridor. Below is additional information on the General Fund.



- Personnel costs reflect a 5% increase for union and non-union contracts as negotiated.
- Health insurance cost reflects a 10% increase. Employees pay a 15% share.
- Staff will continue to meet for updates and discussion about potential savings proposals.

GENERAL FUND BALANCE:

January 1, 2014	\$2,062,720
January 1, 2015	\$1,842,365
January 1, 2016	\$1,377,675
January 1, 2017	\$1,786,620
January 1, 2018	\$ 855,181*
January 1, 2019	\$1,708,514**
January 1, 2020	\$1,911,890
January 1, 2021	\$2,600,916
January 1, 2022	\$2,945,453
January 1, 2023	\$3,390,813
January 1, 2024	\$4,214,072

*\$1,335,000 transfer to the CIP for the payoff of short-term debt will be reimbursed in 2018. The short-term debt was consolidated with the Carrollton Plaza debt to secure a lower rate. ** \$503,000 used for the purchase of riverfront property will be reimbursed in 2019.

STREET FUND

- Gasoline tax revenue was down 0.5% in 2023. 2024 revenues are expected to be flat, however, as gas price fluctuations throughout the year can impact this user-based revenue
- The Street Fund balance increased slightly in 2023 as overall expenses were down. 2024 revenues and expenditures are expected to be more business as usual.



MOTOR VEHICLE LICENSE TAX FUND

This budget reflects \$95,000 for street maintenance-related expenditures, including \$60,000 for salt and \$16,000 for pavement markings. Council adopted a \$5 increase in the local MVT authorized by the state in 2020 to generate additional revenue for street paving projects. The increase was estimated to generate an additional \$60,000 per year starting in 2023.

ECONOMIC DEVELOPMENT FUND

This budget, funded by the 1/2% CIP, outlines the city's aggressive efforts to encourage economic development and strengthen its tax base. In 2023, the City completed a website redesign, helping to propel the promotion of our image.

- | | |
|---------------------------------|------------|
| • Property | \$ 150,000 |
| • Marketing/Image Promotion | \$ 61,500 |
| • Potential Business Incentives | \$ 33,500 |
| • Professional Services | \$ 30,000 |

Marketing/Image promotion activity includes publication of the City's quarterly newsletter, membership with the Great Miami Riverway, new holiday banners, and more. Business incentives change annually depending on the number of annual economic development agreements reached with businesses.

NEIGHBORHOOD IMPROVEMENT FUND

- | | |
|--------------------------------|------------|
| • Free Paint Program | \$ 2,500 |
| • Alex Bell Underpass Project | \$ 135,000 |
| • Property Purchases | \$ 20,000 |
| • Update to Comprehensive Plan | \$ 75,000 |

The paint program supports the maintenance and improvement of residential neighborhoods. Property Purchases provide funding to purchase abandoned property.

The 2024 includes \$135,000 in funding to complete the Alex-Bell Underpass project. This project will provide for necessary improvements, including painting of the underpass columns and jersey barrier, new lighting, and new landscaping.



Funding for the update to the City's comprehensive plan may be offset by a \$50,000 grant from the Montgomery County Land Bank.

STREET IMPROVEMENT FUND

The major new 2024 projects are:

Street Resurfacing	\$ 679,133
Sidewalk/Manhole Repair	\$ 85,000
Elm Street Bridge ROW	\$ 20,000

Other projects include:

Other Bridge Repairs	\$ 10,000
Parking Lot Resurfacing	\$ 42,000
Owl Creek Flood Protection Study	\$ 75,000

VEHICLE REPLACEMENT FUND

The City budgeted for multiple vehicle replacements in 2024.

• Police – 2 Police Cruisers	\$ 150,000
• Parks – ¾ Ton Pickup	\$ 50,000
• Inspection – Jeep/SUV	\$ 35,000
• Street – 2 1-ton dump trucks	\$ 120,000

TOTAL \$ 355,000

WATER FUND

The city continues to have one of the area's lowest combined water and sewer rates. This fund has had long-term financial stability, with a balance of \$2.96 million at the end of 2023. The main project scheduled for 2024 will be for design engineering for the Water Treatment Plant



at a cost of \$575,000. A substantial 2024 expense will be related to the purchase of a Jet Vactor truck. The Water Fund will share a 50% cost split for the purchase of this vehicle, up to \$250,000.

SEWER FUND

This fund has also performed very well over a long period of time. The fund balance finished 2023 at around \$1.96 million. In 2023, funding was provided to perform an engineering study on the Wastewater Treatment Plant to identify any changes in the plant's operations and/or additions to the capital infrastructure that would increase the facility's efficiency. In 2024,

POOL FUND

The 2024 budget anticipates opening the Wilson Park Pool for full operation. Due to the temporary closure of the neighboring Miamisburg pool, we may see an increase in pool attendance in 2024. This possible increase in attendance could drive additional revenue and expenses.

REFUSE FUND

This fund has been stabilized and ended FY 2023 with a balance of \$1.5 million. There are no major capital expenses planned for this fund in 2024.

OTHER CAPITAL EXPENDITURES FUND

The following expenditures are proposed for 2024:

- | | |
|---------------------------------------|------------|
| • Civic Center Community Room Remodel | \$ 150,000 |
| • Fire Department SCBA equipment | \$ 165,000 |
| • Dog Park | \$ 60,000 |



Summary

The FY 2024 budget, although lean, does not compromise existing service delivery levels. This budget may require revisiting throughout the year to ensure we are addressing the City's priorities.

Despite the uncertain economy, the West Carrollton community's long-term growth potential remains strong, providing a positive outlook for the future. 2024 projects, like the riverfront redevelopment, keep the City's promising momentum moving forward. City Staff looks forward to working with the City Council and its boards and commissions to implement the programs outlined in this budget.

Sincerely,

Amber L. Holloway
City Manager

Julie Duffy
Finance Director



City of West Carrollton, Ohio

Mission, Vision & Values

Statement

Mission Statement: Why do we exist?

The purpose of the Government of the City of West Carrollton is to enhance the quality of life of our Customers by providing superior services.

Vision Statement: What do we want to be?

West Carrollton is a vibrant, progressive community with a positive regional image by focusing on development of destination locations, revitalization of our housing stock and supporting and strengthening our community's educational system.

Statement of Values: What do we value?

The City of West Carrollton values:

- Providing Quality City Programs, Infrastructure and Customer Service
- Promoting Cooperation, Community Spirit, Pride and Environmental Awareness
- Ensuring a strong and diversified economic base
- Strengthening recreational and cultural opportunities
- Our Employees, who are stewards of the whole and not simply owners of their small piece of the organization



City of West Carrollton

City Council

2023 Top Ten List

1. Implement Comprehensive Plan
2. Workforce Development & Retention
3. River District Development
4. Infrastructure Strategic Plan
5. Whitewater Park Development
6. Future Business Development
7. Marketing Plan and Implementation
8. Property Maintenance Program
9. Housing Revitalization Program
10. Improved Community Engagement



City of West Carrollton

City Council

Vision 2030

- West Carrollton is a unique destination with the completion of an impactful economic development project on the former Carrollton Plaza property and River Enhancement projects
- West Carrollton is prepared to quickly seize economic opportunities
- An ongoing focus to secure financial stability for the City of West Carrollton
- West Carrollton viewed as a vibrant, progressive community with a positive regional image
- The City Center Corridor Development is completed
- Significant progress on a renovated quality housing stock

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GENERAL FUND

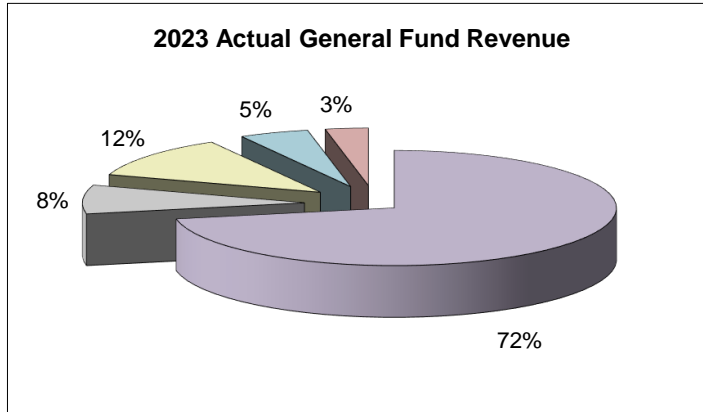
GENERAL FUND REVENUE
ACCOUNT NO. 100-

ACCT. NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$2,945,452.65	\$3,390,891.83	\$3,390,891.83	\$4,214,072.67
0001-4001 REAL ESTATE TAX	1,101,611.48	1,120,000.00	1,071,533.46	1,145,000.00
0001-4002 GEN. PERSONAL TAX	46,442.24	49,000.00	49,490.78	51,450.00
0001-4003 TRAILER TAX	1,106.52	1,500.00	1,964.68	1,500.00
0004-4020 L.G.F. - COUNTY	184,041.20	190,000.00	189,496.14	184,000.00
0004-4021 L.G.F. - STATE	65,988.10	67,000.00	68,608.04	66,000.00
0004-4022 REAL ESTATE ROLLBACK	142,396.04	140,000.00	138,270.13	147,000.00
0004-4026 CIGARETTE TAX	712.50	500.00	705.60	500.00
0004-4027 LIQUOR TAX	26,208.35	5,500.00	2,295.30	5,500.00
0004-4040 GRANT	0.00	0.00	0.00	0.00
0006-4043 RECREATION FEES	80.00	0.00	0.00	0.00
0007-4052 PERMITS	46,768.60	50,000.00	44,678.19	50,000.00
0007-4053 FILING FEES	2,253.47	7,000.00	1,505.65	2,000.00
0007-4054 BLDG. STANDARDS FEES	0.00	0.00	0.00	0.00
0007-4055 RENTAL INSPECTION FEES	0.00	0.00	0.00	0.00
0008-4055 INTEREST	37,075.61	22,000.00	60,527.18	60,000.00
0009-4082 SPECIAL ASSESSMENTS	23,852.52	35,000.00	30,538.90	35,000.00
0010-4052 TOWING FEES	0.00	20,000.00	18,925.50	20,000.00
0010-4060 COURT COSTS	17,500.25	24,000.00	14,727.89	20,000.00
0010-4062 FORFEITURES	52,351.14	70,000.00	43,457.67	50,000.00
0010-4063 COMPUTER FEES	3,200.09	3,500.00	2,886.00	3,000.00
0010-4064 COURT FEES	244.00	800.00	180.10	200.00
0010-4077 IMMOBILIZATION FEES	1,015.00	200.00	315.00	350.00
0011-4065 DAMAGES	0.00	0.00	0.00	0.00
0011-4067 DONATIONS	0.00	0.00	0.00	0.00
0011-4069 WITNESS FEES	12.00	0.00	0.00	0.00
0011-4070 MISCELLANEOUS	5,626.12	300.00	3,560.93	3,000.00
0012-4072 AMBULANCE FEES	406,161.14	390,000.00	366,192.99	360,000.00

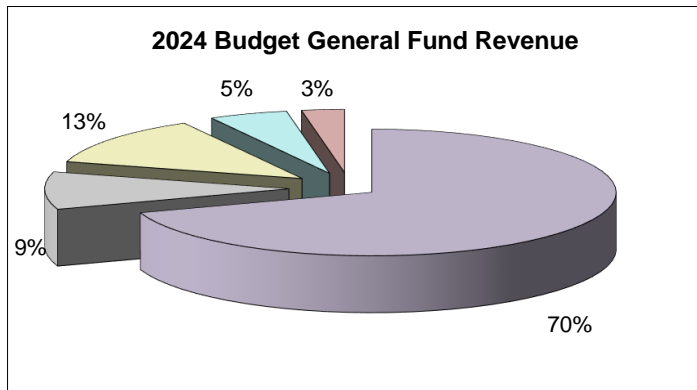
GENERAL FUND REVENUE (CON'T)

ACCT. NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
0013-4085 SALE OF EQUIPMENT	1,991.50	1,000.00	5,201.00	1,000.00
0013-4090 REIMBURSEMENTS	213,146.68	280,000.00	331,431.66	300,000.00
0014-4090 FEMA	27,727.70	0.00	0.00	0.00
0016-4098 ADVANCE-IN	0.00	0.00	0.00	150,000.00
0016-4099 TRANS - INCOME TAX (802)	6,943,897.93	7,250,000.00	7,637,114.62	7,400,000.00
0016-4101 TRANSFERS - REFUSE (608)	73,000.00	74,000.00	74,000.00	76,000.00
0016-4102 TRANSFERS - WATER (602)	226,000.00	231,000.00	231,000.00	238,000.00
0016-4103 TRANSFERS - SEWER (604)	226,000.00	231,000.00	231,000.00	238,000.00
TOTAL RECEIPTS	\$9,876,410.18	\$10,263,300.00	\$10,619,607.41	\$10,607,500.00
TOTAL RECEIPTS AND BALANCES	\$12,821,862.83	\$13,654,191.83	\$14,010,499.24	\$14,821,572.67

GENERAL FUND REVENUE (CON'T)



Income Taxes	\$7,637,115	72%
Charges for Service	\$855,767	8%
Property Taxes	\$1,259,294	12%
Intra-Fund Transfers	\$536,000	5%
Reimbursements/Miscellaneous	<u>\$331,432</u>	<u>3%</u>
Total	<u>\$10,619,607</u>	<u>100%</u>



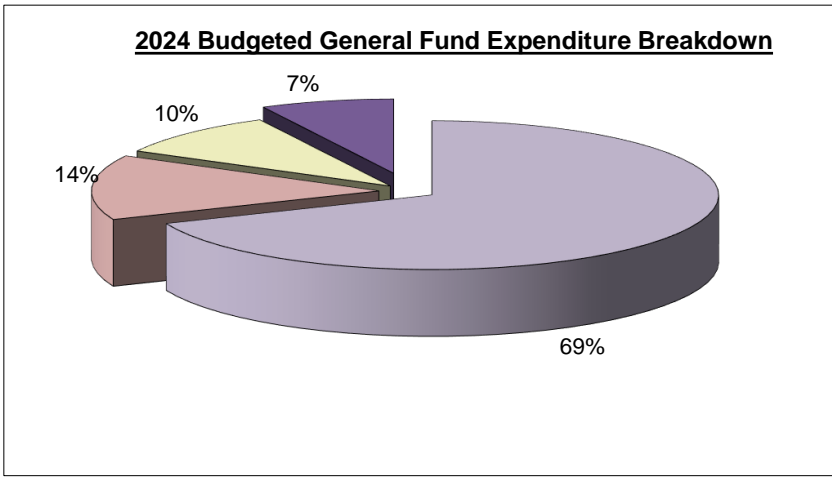
Income Taxes	\$7,400,000	70%
Charges for Service	\$1,012,050	10%
Property Taxes	\$1,343,450	13%
Intra-Fund Transfers	\$552,000	5%
Reimbursements/Miscellaneous	<u>\$300,000</u>	<u>3%</u>
Total	<u>\$10,607,500</u>	<u>100%</u>

2024 BUDGET
CITY OF WEST CARROLLTON

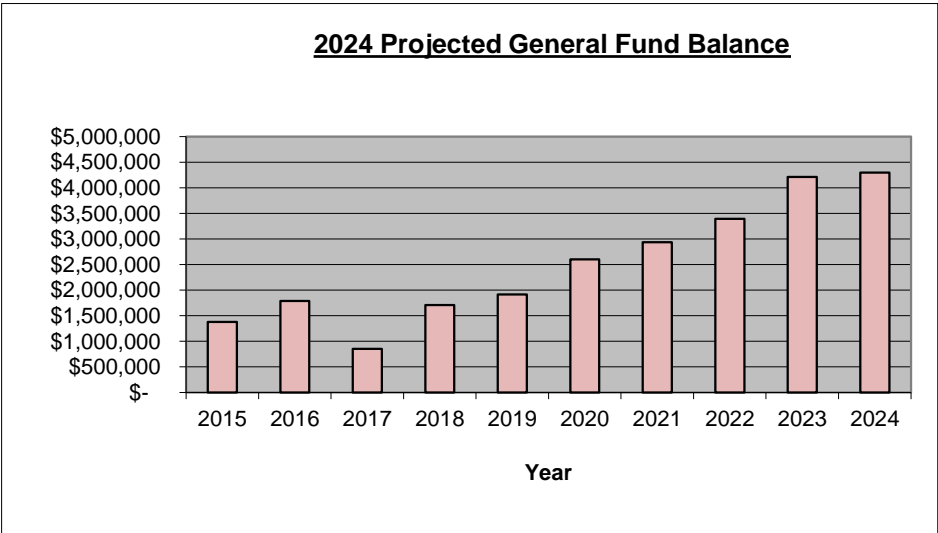
GENERAL FUND EXPENDITURE SUMMARY
ACCOUNT NO. 100-

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
0160	COUNCIL	38,580.00	40,380.00	48,054.04	45,488.00
0260	MAYOR	148,121.32	169,300.00	155,343.83	171,025.00
0360	LAW	121,042.09	108,280.00	190,928.03	165,610.00
0460	CITY MANAGER	328,349.48	361,400.00	383,914.41	453,977.00
0560	FINANCE	286,496.68	234,300.00	307,384.18	341,000.00
0660	INCOME TAX	235,367.54	317,800.00	158,276.90	313,100.00
0825	POLICE	3,742,720.06	4,240,727.00	4,013,568.70	4,250,955.00
0925	FIRE	2,013,470.71	2,138,480.00	1,863,898.32	2,228,070.00
1057	CODE ENFORCE.	314,404.19	368,000.00	370,822.58	418,500.00
1158	ECONOMIC DEV.	127,331.58	149,900.00	163,634.54	122,900.00
1255	RECREATION	647,262.31	681,850.00	672,737.00	789,850.00
1357	PLANNING	230,108.16	233,500.00	242,505.65	238,200.00
1760	BUILDING MAINT.	283,880.45	335,950.00	287,589.09	330,350.00
100-18	OTHER SERVICES	913,835.71	572,163.00	937,769.30	657,020.00
TOTAL		\$9,430,970.28	\$9,952,030.00	\$9,796,426.57	\$10,526,045.00
LESS TRANSFERS/ADV		<u>\$990,917.07</u>	<u>\$679,000.00</u>	<u>\$998,000.00</u>	<u>\$740,000.00</u>
NET TOTAL		\$8,440,053.21	\$9,273,030.00	\$8,798,426.57	\$9,786,045.00

City of West Carrollton 2024 Budget



Public Safety	\$ 7,957,577	69%
General Government	\$ 1,632,307	13%
Community Environment	\$ 1,119,932	10%
Recreational Activities	\$ 868,835	8%
Total	<u>\$ 11,578,651</u>	<u>100%</u>



2015	\$ 1,377,676
2016	\$ 1,786,620
2017	\$ 855,181
2018	\$ 1,708,514
2019	\$ 1,914,084
2020	\$ 2,600,916
2021	\$ 2,938,623
2022	\$ 3,390,892

A Short-Term Debt Was Liquidated in 2017 and Reissued in 2018

CITY COUNCIL
ACCOUNT NO. 100-0160

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55103	SALARIES	23,161.54	22,500.00	26,578.26	26,300.00
56003	FICA	0.00	0.00	0.00	0.00
56004	MEDICARE	335.53	330.00	381.08	382.00
56005	P.E.R.S.	2,705.18	2,000.00	3,291.32	3,156.00
57011	OFFICE SUPPLIES	17.77	100.00	164.72	200.00
57019	OTHER SUPPLIES	430.61	400.00	4,193.02	400.00
57090	INCIDENTALS	4,099.87	2,600.00	3,145.64	2,600.00
57093	EDUCATIONAL	7,429.50	12,000.00	9,850.00	12,000.00
57094	MEMBERSHIP FEES	400.00	450.00	450.00	450.00
	SUBTOTAL	\$38,580.00	\$40,380.00	\$48,054.04	\$45,488.00
	CONTINGENCY	\$0.00	\$7,620.00	\$0.00	\$4,549.00
	TOTAL APPROPRIATE	\$38,580.00	\$48,000.00	\$48,054.04	\$50,037.00

Commentary:

This account covers the expenses of the city council.

Account 55103 includes:

6 Councilmembers @ \$3,000
Clerk of Council - \$8,300

Account 7093

These funds have been provided for attending conferences and meetings, as well as meetings of the Ohio Municipal League, National League of Cities, Dayton Fly-In ,and other regional meetings. It also includes funds for facilitation of the annual council retreat and training for the Clerk fo Council.

2024 BUDGET
CITY OF WEST CARROLLTON

MAYOR'S COURT
ACCOUNT NO. 100-0260

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55101	SALARIES	97,664.16	115,000.00	106,335.63	117,000.00
55103	SALARIES P/T	9,498.98	7,500.00	7,499.62	7,500.00
56004	MEDICARE	1,527.33	1,600.00	1,613.20	1,600.00
56005	P.E.R.S	14,593.98	15,500.00	15,865.18	15,500.00
56007	HEALTH & LIFE INS.	15,307.79	22,500.00	18,958.20	21,500.00
57011	OFFICE SUPPLIES	0.00	0.00	0.00	0.00
57015	OPERATING SUPPLIES	0.00	700.00	426.23	700.00
57029	SOFTWARE SUPPORT	3,620.00	1,800.00	0.00	1,900.00
57032	PRISONER EXPENSE	2,669.00	3,500.00	2,635.50	3,500.00
57053	EQUIPMENT MAINT.	0.00	200.00	0.00	200.00
57079	FEES	0.00	0.00	1,621.73	125.00
57090	INCIDENTALS	0.00	100.00	36.03	100.00
57093	EDUCATIONAL	3,115.08	500.00	227.51	1,000.00
57094	MEMBERSHIP FEES	125.00	400.00	125.00	400.00
	SUBTOTAL	\$148,121.32	\$169,300.00	\$155,343.83	\$171,025.00
	CONTINGENCY	\$0.00	\$20,700.00	\$0.00	\$17,102.50
	TOTAL APPROPRIATION	\$148,121.32	\$190,000.00	\$155,343.83	\$188,127.50

Commentary:

This budget covers the cost of the Clerk of Courts, the Mayor's salary (\$5,000 for Mayor and \$2,500 for handling Mayor's Court) and the legal services for the City Prosecutor.

**WEST CARROLLTON MAYOR'S COURT STATISTICS
FIVE-YEAR COMPARISON**

VIOLATIONS	2019		2020		2021		2022		2023	
	WC	MMC	WC	MMC	WC	MMC	WC	MMC	WC	MMC
ASSAULT	0	10	0	12	0	29	0	25	0	15
ASSURED CLEAR DIST.	80	10	58	0	72	4	70	4	80	0
CHILD SAFETY SEAT	1	3	1	1	2	0	2	0	4	0
DUI	0	200	0	70	0	75	0	70	0	102
DOMESTIC VIOLENCE	0	65	0	42	0	35	0	30	0	20
DISORDERLY CONDUCT	41	20	22	14	19	30	15	30	24	19
DRIVING UNDER SUSP.	0	300	0	175	0	188	0	175	0	145
EXPIRED/FICTIOUS PLATES	49	60	30	2	18	2	15	2	30	0
EXPIRED/NO OP LICENSE	22	100	26	0	28	18	30	20	33	0
FAILURE TO CONTROL	28	25	21	4	33	1	30	1	20	4
FAILURE TO YIELD	2	30	14	3	20	2	20	2	9	0
HIT AND RUN	10	20	4	2	0	0	0	0	9	0
CITY INCOME TAX	87	0	28	0	0	0	0	0	0	0
LOAD DROPPING	0	0	1	0	1	0	1	0	1	0
MARKED LANES	39	70	32	2	35	2	35	2	44	0
MISC/OTHER CHARGES	131	400	46	229	38	198	30	175	84	148
ONE WAY STREET	7	5	1	0	6	2	6	2	0	0
THEFT	0	20	0	0	0	17	0	20	0	20
PHYSICAL CONTROL	0	5	0	1	0	8	0	5	0	7
RECKLESS OPERATION	6	7	2	0	3	0	2	0	5	2
RED LIGHT	24	30	36	4	45	4	40	4	21	1
SEAT BELT	26	20	25	2	10	0	10	0	2	0
SPEEDING	215	35	251	56	211	42	200	40	59	30
STOP SIGN	34	0	36	3	31	0	30	0	22	0
TOTAL WC/MSBG										
<u>MISDEMEANORS:</u>	<u>802</u>	<u>1435</u>	<u>634</u>	<u>622</u>	<u>572</u>	<u>657</u>	<u>536</u>	<u>607</u>	<u>447</u>	<u>513</u>
WARRANTS/OTHER AGENCY		135		86		124		120		75
FELONIES		200		132		103		100		133
DIRECT TO MSBG		1194		754		760		682		717
CASES PAID WITHOUT WC COURT APPEARANCE	302		262		262		173		81	
CASES PAID WITH WC COURT APPEARANCE	398		370		427		334		313	

2024 BUDGET
CITY OF WEST CARROLLTON

LAW
ACCOUNT NO. 100-0360

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55103	SALARIES	52,534.25	53,600.00	53,572.92	54,872.00
56004	MEDICARE	715.75	780.00	767.38	788.00
56005	P.E.R.S.	6,981.60	7,350.00	7,484.86	7,850.00
56007	HEALTH & LIFE INS.	3,228.30	5,200.00	3,170.67	4,600.00
57015	SUPPLIES	206.94	350.00	322.23	500.00
57021	CONTRACT LEGAL	56,375.25	40,000.00	124,619.97	96,000.00
57094	MEMBERSHIP FEES	1,000.00	1,000.00	990.00	1,000.00
	SUBTOTAL	\$121,042.09	\$108,280.00	\$190,928.03	\$165,610.00
	CONTINGENCY	\$0.00	\$41,720.00	\$0.00	\$16,561.00
	TOTAL APPROPRIATION	\$121,042.09	\$150,000.00	\$190,928.03	\$182,171.00

Commentary:

The Law Director's legal fees and the fees for other attorneys hired to handle special cases are covered under this account. The Law Director serves as legal advisor to the City Council and the city administration. This account also covers other specialized contracted legal services such as personnel related work.

2024 BUDGET
CITY OF WEST CARROLLTON

CITY MANAGER
ACCOUNT NO. 100-0460

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55101 SALARIES	203,866.52	214,000.00	252,221.98	323,000.00
55103 SALARIES P/T	47,241.66	52,400.00	11,937.19	15,225.00
56004 MEDICARE	3,472.00	3,800.00	3,572.73	4,700.00
56005 P.E.R.S.	35,425.64	39,300.00	36,153.10	47,352.00
56007 HEALTH & LIFE INS.	30,213.47	44,000.00	46,241.45	51,500.00
57011 OFFICE SUPPLIES	441.95	400.00	1,202.82	1,000.00
57015 OPERATING SUPPLIES	1,147.18	1,000.00	897.12	1,000.00
57020 PERSONNEL EXPENSE	0.00	50.00	21,619.40	50.00
57029 CONTRACT SERVICES	0.00	0.00	1,464.00	0.00
57052 OFFICE EQUIPMENT	537.49	100.00	3,271.37	100.00
57053 MAINT OFFICE EQUIP	0.00	100.00	0.00	100.00
57055 COMMUNICATION MAINT.	450.00	750.00	150.00	1,350.00
57090 INCIDENTALS	1,800.50	1,600.00	1,938.93	1,600.00
57093 EDUCATIONAL	1,979.33	2,100.00	1,537.79	5,200.00
57094 MEMBERSHIP FEES	1,773.74	1,800.00	1,706.53	1,800.00
SUBTOTAL	\$328,349.48	\$361,400.00	\$383,914.41	\$453,977.00
CONTINGENCY	\$ -	\$ 43,600.00	\$ -	\$ 45,397.70
TOTAL APPROPRIATION	\$328,349.48	\$405,000.00	\$383,914.41	\$499,374.70

Commentary:

This budget covers the expenses of the City Manager's office. The salaries of the City Manager's Secretary and the City Manager are in this category. Also, funds are allocated for a Full-Time Human Resources Specialist.

Communications - \$ 750

Cell Phone Allowance - CM	1,200.00
Miscellaneous	<u>150.00</u>
Total	<u>\$1,350.00</u>

Educational - \$ 5,200

OCMA-\$750; OML-\$450; ICMA \$2,000
Tracy - \$ 1,000
Christina - \$1,000

2024 BUDGET
CITY OF WEST CARROLLTON

FINANCE
ACCOUNT NO. 100-0560

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55101	SALARIES	207,977.11	170,000.00	183,238.85	239,000.00
56004	MEDICARE	2,050.14	1,500.00	1,936.63	3,500.00
56005	P.E.R.S.	26,204.51	23,000.00	20,871.16	34,000.00
56007	HEALTH & LIFE INS.	19,072.49	31,000.00	18,674.60	50,000.00
57011	OFFICE SUPPLIES	0.00	0.00	114.10	0.00
57015	OPERATING SUPPLIES	1,939.28	4,300.00	3,628.00	4,300.00
57020	PERSONNEL EXPENSE	26,056.41	0.00	62,595.00	0.00
57029	SOFTWARE/EQUIP SUPPORT	2,969.31	3,100.00	10,726.09	5,000.00
57053	EQUIPMENT MAINT.	0.00	100.00	751.43	500.00
57090	INCIDENTALS	93.00	200.00	767.81	500.00
57093	EDUCATIONAL	134.43	900.00	3,835.76	4,000.00
57094	MEMBERSHIP FEES	0.00	200.00	244.75	200.00
	SUBTOTAL	\$286,496.68	\$234,300.00	\$307,384.18	\$341,000.00
	CONTINGENCY	\$0.00	\$50,700.00	\$0.00	\$34,100.00
	TOTAL APPROPRIATION	\$286,496.68	\$285,000.00	\$307,384.18	\$375,100.00

FINANCE - 100-0560 (CON'T)

Commentary:

The salaries of the Finance Director, Assistant Finance Director and one full-time Account Analyst are covered by this budget. Some of the finance department core responsibilities include all the financial activities associated with City operations, the financial audit, payroll, risk management, financial reporting, budgeting, debt management, managing tax administration, and investment management.

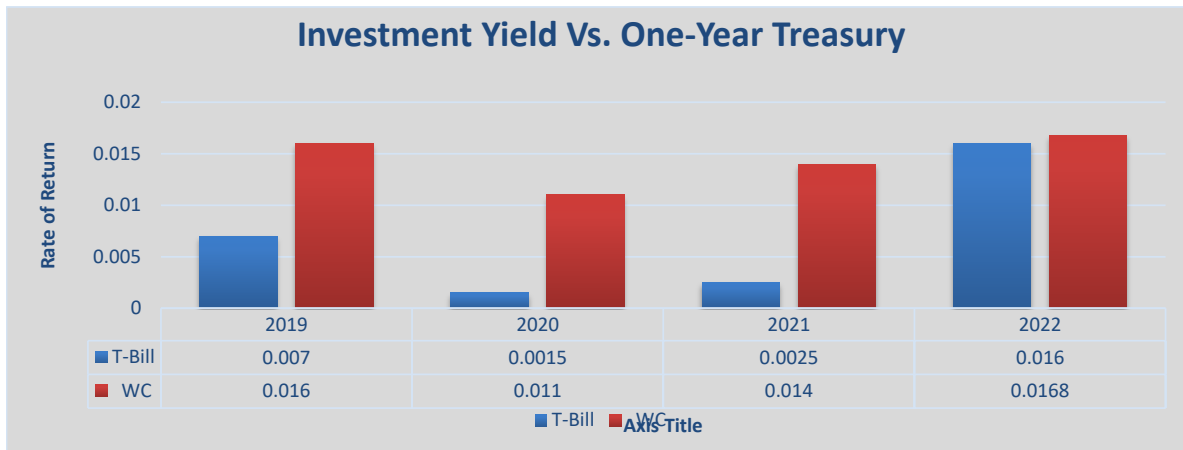
Account 7029 - Contract services include software support, document disposal, and part of the postage meter lease.

Finance Department Statistics

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Payroll Checks Written*	1,227	907	425
Payroll Direct Deposit	3,246	2,563	3,019
A/P Checks Written	3,127	3,671	2,772
A/P Electronic Payments**	0	36	662
Purchase Orders Written	2,996	3,273	2,379
Average Funds Invested	\$4,632,190	\$5,992,965	\$6,426,873
Investment Yield	1.60%	0.82%	.81%

*Payroll checks written are declining due to more employees using the direct deposit program.

**Electronic (EFT/ACH) payments to vendor instead of paper checks beginning in 2022.



	<u>Year</u>	<u>T-Bill Yield</u>	<u>WC Yield</u>
	2019	1.00%	1.75%
	2020	0.70%	1.60%
	2021	0.15%	1.10%
Estimate	2022	0.25%	1.40%
	2023	1.60%	1.68%

2024 BUDGET
CITY OF WEST CARROLLTON

INCOME TAX
ACCOUNT NO. 100-0660

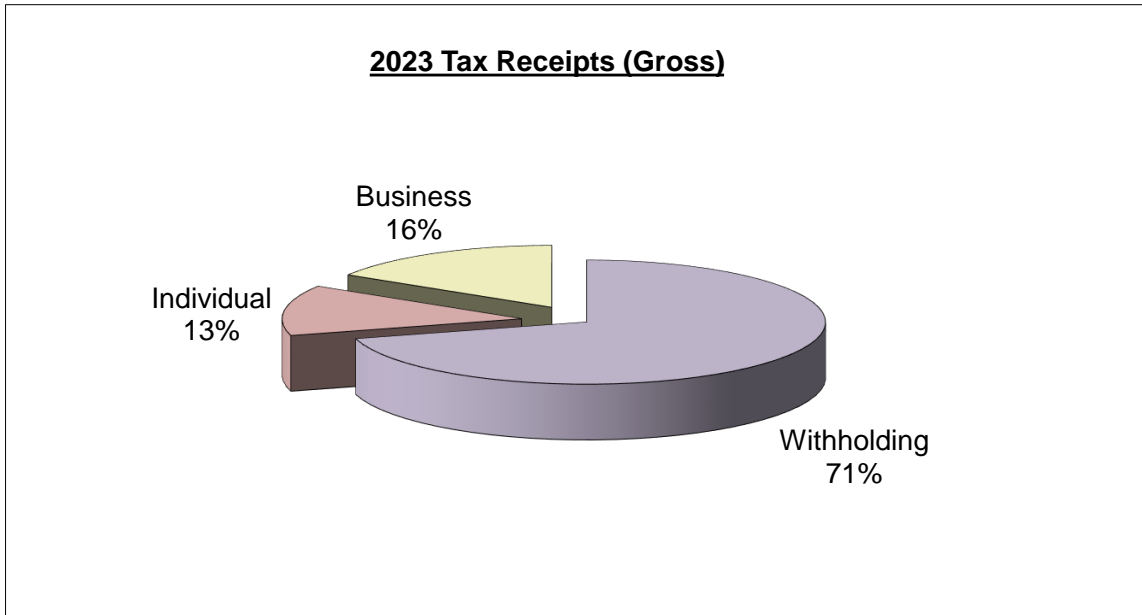
ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55101	SALARIES	132,691.33	145,000.00	93,473.00	163,000.00
55103	P/T SALARIES	15,581.88	58,000.00	0.00	25,500.00
56004	MEDICARE	2,020.60	3,100.00	1,250.33	3,000.00
56005	P.E.R.S.	20,958.99	29,000.00	13,464.43	26,500.00
56007	HEALTH & LIFE INS.	44,291.45	61,000.00	34,147.02	65,000.00
57011	OFFICE SUPPLIES	0.00	0.00	58.50	16,000.00
57015	OPERATING SUPPLIES	12,573.09	13,000.00	7,859.98	16,000.00
57020	PERSONNEL EXPENSE	91.00	0.00	79.79	0.00
57029	SOFTWARE/EQUIP SUPPORT	7,089.20	7,600.00	7,345.00	8,000.00
57053	EQUIPMENT MAINT.	70.00	100.00	0.00	100.00
57079	FEES	0.00	0.00	0.00	3,000.00
57090	INCIDENTALS	0.00	300.00	598.85	800.00
57093	EDUCATIONAL	0.00	500.00	0.00	2,000.00
57094	MEMBERSHIP FEES	0.00	200.00	0.00	200.00
	SUBTOTAL	\$235,367.54	\$317,800.00	\$158,276.90	\$329,100.00
	CONTINGENCY	\$0.00	\$12,200.00	\$0.00	\$32,910.00
	TOTAL APPROPRIATION	\$235,367.54	\$330,000.00	\$158,276.90	\$362,010.00

INCOME TAX - 100-0660 (CON'T)

Commentary:

The Income Tax Division of the Finance Department is primarily responsible for the collection of the city's 2.25% income tax. This department also supports court, peripheral departments, general administration, and utility functions. FY 2024 staffing consists of a Full-Time Tax Administrator and Two-Full-time Account Analyst.

Account 57029 - This account pays for a software support.



	<u>2022*</u>		<u>% Change</u>	<u>2023*</u>	
Withholding	\$6,507,410	72%	-3.9%	\$6,256,419	71%
Individual	\$1,427,114	16%	-18.4%	\$1,164,290	13%
Business	<u>\$1,077,143</u>	<u>12%</u>	<u>33.3%</u>	<u>\$1,435,601</u>	<u>16%</u>
Total	<u>\$9,011,666</u>	<u>100%</u>	<u>-1.7%</u>	<u>\$8,856,310</u>	<u>100%</u>

**Data source: EOY posted in tax software which may differ from EOY receipted in finance software.*

2024 BUDGET
CITY OF WEST CARROLLTON

POLICE
ACCOUNT NO. 100-0825

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55101	SALARIES - ADMIN	93,552.83	105,000.00	108,470.69	110,000.00
55102	SALARIES - POLICE	2,165,477.70	2,320,000.00	2,225,204.29	2,300,000.00
55103	SALARIES - P/T	147,505.35	176,000.00	151,315.25	176,000.00
56004	MEDICARE	33,589.87	37,000.00	34,509.17	36,000.00
56005	P.E.R.S.	32,621.28	36,500.00	35,714.72	40,000.00
56007	HEALTH & LIFE INS.	311,211.47	460,000.00	332,679.46	419,000.00
56010	UNIFORMS & EQUIPMENT	44,252.54	30,000.00	57,640.29	35,000.00
57011	OFFICE SUPPLIES	4,531.64	6,500.00	5,722.69	6,500.00
57015	OPERATING SUPPLIES	7,778.88	9,000.00	6,646.95	10,000.00
57016	GASOLINE	53,662.14	55,000.00	45,573.66	55,000.00
57020	PERSONNEL EXPENSE	5,979.80	7,000.00	12,810.04	10,000.00
57029	CONTRACT SERVICES	363,779.32	380,627.00	367,240.89	393,955.00
57034	LEGAL ADVERTISEMENT	269.20	1,000.00	391.28	1,000.00
57051	MAINTENANCE VEHICULAR	24,562.86	45,000.00	40,675.19	45,000.00
57053	EQUIPMENT MAINT.	37,932.19	59,200.00	53,170.00	59,500.00
57054	PURCHASE COMM.	0.00	0.00	0.00	0.00
57055	COMMUNICATION MAINT.	14,355.48	48,900.00	33,270.55	50,000.00
57090	INCIDENTALS	8,776.19	10,000.00	8,436.89	11,000.00
57093	EDUCATIONAL	30,290.10	38,000.00	38,042.56	53,000.00
57094	MEMBERSHIP FEES	2,398.00	4,000.00	2,192.82	4,000.00
57097	CHIEF'S ACCOUNT	4,798.58	5,000.00	3,861.31	6,000.00
59099	TRANS TO POLICE PENSION	355,394.64	420,000.00	450,000.00	430,000.00
	SUBTOTAL	\$3,742,720.06	\$4,253,727.00	\$4,013,568.70	\$4,250,955.00
	CONTINGENCY	\$0.00	\$946,273.00	\$0.00	\$425,096.00
	TOTAL APPROPRIATION	\$3,742,720.06	\$5,200,000.00	\$4,013,568.70	\$4,676,051.00

POLICE - 100-0825 (CON'T)

Commentary:

Police Department Full-Time Staff

Full-Time	<u>2022</u>	<u>2023</u>	<u>2024</u>
Chief	1	1	1
Deputy Chief	1	1	1
Sergeants	4	5	5
Detectives	2	2	2
Patrol Officers	15	15*	15*
Secretary	1	1	1
Records Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	25	26	26

* (1) Full Time Patrol Officer is serving as a School Resource Officer

Part-Time - Special Services Officer (1), Records Clerk (1), Detective (1), Officers (2)

The Police Department also has a Reserve Officer Program and a Police Explorer Post.

The West Carrollton Police Department has achieved national recognition through the Commission on Accreditation for Law Enforcement Agencies. The department was awarded accreditation in 1992 and was re-accredited in 1997, 2000, 2003, 2006, 2009, 2012, 2015, 2018 and 2022. For 2022, CALEA reaccreditation was changed to a 4-year cycle.

During 2023, the department responded to:

Calls for Service - 9089

Officer Initiated Activities - 3664

Notable accounts are as follows:

5101 - Salaries - Admin - \$110,000

This account covers the salaries of the full-time records clerk and the department's secretary.

5102 - Salaries - Police - \$2,300,000

This account covers the salaries and wages of the department's full-time sworn officers.

5103 - Salaries - P/T - \$176,000

This account covers the salaries of the part-time special services officer, records clerk and two officers.

6010 - Uniforms & Equipment - \$35,000

This account covers the cost for uniforms and equipment, including tasers and ammunition.

POLICE - 100-0825 (CON'T)

Commentary (con't):

7029 - Contract Services - \$393,955

	<u>2022</u>	<u>2023</u>	<u>2024</u>
City of Centerville (Police and Fire Dispatch Services)	\$287,686	\$293,426	\$299,281
Buckeye Business Solutions	\$8,000	Moved to 7053	N/A
CALEA (Accreditation)	\$9,700	\$9,700	\$9,700
CINTAS (Paper Shredder)	\$1,100	\$1,250	\$1,500
DUI / Drug Test Kits - Highway Patrol*	\$2,500	\$2,500	\$2,500
Johnson Controls Security Solutions (Door Access Alarm)	\$4,500	\$4,500	\$4,800
Johnson Controls Security Solutions (Property Garage Alarm)	\$1,000	\$1,000	\$1,000
Justice Web		\$7,000	\$7,500
LEADS (MDT Mobile Access Fee)	\$2,000	\$2,000	\$3,000
MVCC (Code Red)	\$3,300	\$3,300	\$3,500
PowerDMS (Accreditation)	\$4,500	\$4,500	\$4,500
Power Engage		N/A	\$2,500
Power FTO		N/A	\$2,000
Power Time		N/A	\$2,000
Ricoh (Electronic Data Storage)	\$2,500	\$2,500	\$2,500
Safe Encounter		\$2,500	\$3,000
Taser (5 Year Replacement Program)		N/A	\$7,500
TCSU (Organized Crime)	\$16,500	\$17,400	\$10,623
Tenzinga Performance Software	\$5,000	\$5,000	N/A
Utility (Body Worn Cameras)	\$26,551	\$26,551	\$26,551
Verizon (Ipad Mobile Broadband Charges)		N/A	
Total	\$374,837	\$383,127	\$393,955

7053 - Office Maintenance -\$59,500

This cost covers maintenance on all office equipment.

Accurint Crime Solutions (Lexis Nexis)	\$7,000
Aladtec (Scheduling / Payroll Software)	N/A
Buckeye Business Solutions (Moved from 7029)	\$10,000
Cell Brite (Cellular Extraction Software)*	\$7,000*
Central Square (RMS)	\$35,000
Global Public Safety (Tac.10 Software Maintenance)	N/A
Shieldware (Annual Maintenance & Licensing for Cruisers)	\$1,000
Woodhull (Lease on Copier)	<u>\$6,500</u>

***Cost will be reimbursed by the Secret Service.** \$59,500

7055 - Communications Maintenance - \$50,000

Agile Network (MARCS Radio Connection)	\$9,000
AT&T Wireless (MDT Wireless Usage)	\$9,000
Cellular Phone Usage (Primary)	\$5,000
Cellular Phone Usage (Secondary)	\$6,500
DUO MDT Connectivity (Formerly Sayers)	\$3,000
MARCS Surcharge (Radio Fee through Montgomery County)	\$12,500
Miscellaneous Technology Repairs (Changed from Radio Repair)	\$5,000

TOTAL \$50,000

POLICE - 100-0825 (CON'T)

Commentary (con't):

7090 - Incidentals - \$11,000

- Miscellaneous	\$4,000
- Crime Prevention / Community Outreach Programs	\$7,000
Citizen's Police Academy, Pizza with the Police, etc.	
TOTAL	\$11,000

7093 - Training & Educational - \$53,000

Cost of training continues to increase. Newer officers require more training. CPT Reimbursement in 2024, amount unknown

\$25,000 allocated for police academy. \$28,000 for training

9099 - Transfer to Police Pension - \$430,000

The revenues generated by the millage in the Police Pension Fund are insufficient, and so this transfer is necessary. The city's contribution rate to the state's Police Pension Fund is 20%

This compares to 14% for employees under PERS.

WCPD Five Year Activity Report

<u>CRIMINAL OFFENSES</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Assault	139	99	116	133	142
Burglary	49	34	41	32	44
Domestic Violence	107	110	102	93	65
Fraud	62	59	96	65	52
Homicide	0	1	0	0	0
Sex Offenses	20	21	18	22	12
Robbery	13	7	4	2	9
Theft / Auto Theft	196	170	225	187	232
<u>CRASHES</u>					
Total Crashes	351	290	376	334	389
Fatal	0	2	0	0	1
Injury	68	57	62	57	56
Property Damage	283	231	314	277	332
<u>TRAFFIC / CRIMINAL</u>					
Adult Charges	1,412	1,320	1,336	1221	853
Traffic	970	942	911	813	557
Criminal	442	378	425	408	296
Juvenile Charges	118	47	70	82	64
Traffic	21	20	14	16	11
Criminal	97	27	56	66	53
Reports:	1,744	1,521	1,745	1709	1504
Calls for Service:	9,018	8,223	8,334	8744	9089
Officer Initiated Activity:	6,647	5,129	4,472	5909	3664

2024 BUDGET
CITY OF WEST CARROLLTON

FIRE
ACCOUNT NO. 100-0925

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55102	SALARIES - FIRE	884,321.37	920,000.00	836,970.58	964,000.00
55103	SALARIES - P/T	484,461.12	515,000.00	444,925.13	567,000.00
56003	FICA	25,159.40	29,000.00	25,051.32	26,000.00
56004	MEDICARE	19,585.52	21,500.00	18,298.95	23,000.00
56005	P.E.R.S.	7,087.86	8,000.00	8,109.61	10,000.00
56006	FIRE PENSION	237,458.45	235,000.00	201,262.31	232,000.00
56007	HEALTH & LIFE INS.	103,985.20	165,000.00	81,578.42	124,000.00
56010	UNIFORMS	34,765.26	35,000.00	35,094.92	38,000.00
57011	OFFICE SUPPLIES	1,771.67	2,100.00	1,930.45	2,300.00
57012	AUTOMOTIVE	4,992.08	5,300.00	3,617.81	5,500.00
57014	EMS SUPPLIES	9,619.49	10,800.00	10,289.87	12,000.00
57015	OPERATING SUPPLIES	16,276.60	17,300.00	15,422.87	19,000.00
57016	GASOLINE	14,867.08	15,000.00	11,696.54	16,000.00
57020	PERSONNEL EXPENSE	10,441.30	11,000.00	11,271.59	19,820.00
57029	CONTRACT SERVICES	6,525.28	9,000.00	8,986.02	15,700.00
57034	LEGAL ADVERTISEMENT	246.00	600.00	70.60	600.00
57051	MAINTENANCE VEHICULAR	50,255.94	55,000.00	67,984.32	65,000.00
57052	OFFICE EQUIPMENT	859.25	1,200.00	500.00	2,000.00
57053	SOFTWARE/OFFICE MAINT.	20,481.82	30,280.00	30,202.53	30,820.00
57054	COMMUNICATION PURCHASE	1,656.87	4,500.00	3,515.45	4,500.00
57055	COMMUNICATION MAINT.	12,423.75	10,200.00	9,462.14	12,780.00
57056	EQUIPMENT PURCHASE	41,628.68	4,200.00	4,199.74	4,200.00
57057	SCBA/EQUIP. MAINT.	4,931.72	6,500.00	4,976.14	6,500.00
57058	OTHER PURCHASE	1,656.00	2,900.00	2,802.65	3,950.00
57059	OTHER MAINTENANCE	4,716.32	7,500.00	8,375.13	6,500.00
57090	INCIDENTALS	949.97	1,100.00	1,074.97	1,200.00

FIRE - 100-0925 (CON'T)

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
57093	EDUCATIONAL	7,063.94	9,000.00	9,358.60	9,000.00
57094	MEMBERSHIP FEES	5,282.77	6,500.00	6,869.66	6,700.00
	SUBTOTAL	\$2,013,470.71	\$2,138,480.00	\$1,863,898.32	\$2,228,070.00
	CONTINGENCY	\$0.00	\$361,520.00	\$0.00	\$222,807.00
	TOTAL APPROPRIATION	\$2,013,470.71	\$2,500,000.00	\$1,863,898.32	\$2,450,877.00

FIRE - 100-0925 (CON'T)

Commentary:

The following table shows the number of calls for service since 2020:

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
No. of Medic Calls	1738	1884	1905	1787
No. of Fire Calls	<u>595</u>	<u>594</u>	<u>626</u>	<u>590</u>
Total	2333	2478	2531	2377

West Carrollton has maintained a Class 3/3X Fire Suppression Rating Schedule (FSRS) from Insurance Service Office (ISO). ISO survey results effective 2023.

Account 5102 - Salaries Full-Time

Personnel covered by the account are as follows:

- 1 Fire Chief
- 3 Captains
- 5 Career Firefighter/Paramedics

Account 5103 - Salaries Part-Time

This account covers the following personnel costs:

- 27 - Part-Time Firefighters
- 1 - Part-Time Secretary
- 1 - Part-Time Fire Inspector

Account 7020 - Personnel Expense - \$19,820

Annual Mental Health Checks	\$4,320
New Hire Health Exams	\$9,000
Full-Time Polygraph Exams	\$2,000
Full -Time Psychological Exams	<u>\$4,500</u>
TOTAL	\$19,820

Account 7029 - Contract Services - \$15,700

Annual Service Contracts on the 3 LP15, 2 Lucas Compression Devices, Cots, Stair Chairs	\$9,200
Annual Pest Control for Both Fire Stations	\$2,500
Annual Lease for Oxygen Bottles	\$1,000
Landscape Services for Both Fire Stations	<u>\$3,000</u>
TOTAL	\$15,700

Account 7053 Software/Office Maint. - \$30,820

Active 911 Phone Paging Service Annual Fee	\$700
Image Trend Fire/EMS System Annual Fee	\$16,500
Kno2 Electronic Patient Annual Portal Fee	\$720
Tenzinga Performance Management System	\$2,600
First Arriving Dashboard Fee	\$1,500
Aladtec Scheduling Annual Fee	\$3,200
Lexipol Policy and Training Manual Annual Fee	\$5,000
Emergency Reporting Legacy Data Fee	<u>\$600</u>
TOTAL	\$30,820

FIRE - 100-0925 (CON'T)

Commentary (con't):

Notable Accounts:

Account 7054 - Purchase Communications - \$4,500

Device Batteries (Portable Radios)	\$1,500
Purchase Replacement Radio Straps and Cases	\$2,100
Misc. Radio Hardware	<u>\$900</u>
TOTAL	\$4,500

Account 7055 - Maintenance Communications - \$12,780

MARCS Maintenance Fee for 34 Radios	\$4,080
Annual Cellular Service Fee for I-pads and Cell Phones	\$3,600
Annual Cellular Service to Monitor Fire Alarms at Stations	\$1,800
Repairs to Radio Equipment	\$1,000
Haas Safety Alert Fee	\$1,300
Annual Tuning of Vehicle and Portable Radios	<u>\$1,000</u>
TOTAL	\$12,780

Account 7056 - Equipment Purchase - \$4,200

Replacing fire hose nozzles on first-line apparatus	\$2,000
Purchasing spare hose	<u>\$2,200</u>
TOTAL	\$4,200

Account 7057 - SCBA Equipment Maintenance- \$6,500

Annual Maintenance Fee for Air Compressor, SCBA Test Machine,	\$4,000
Air Quality Checks, and Repairs to SCBA	\$1,500
Hydro Testing of Bottles	<u>\$1,000</u>
TOTAL	\$6,500

Account 7058 - Purchase Other - \$3,950

Replace Hand Tools	\$300
Replace 2 Door Combination Locks on Station Doors	\$1,700
Smoke Alarms for Public	\$750
Class A Foam Bank Restock	<u>\$1,200</u>
TOTAL	\$3,950

Account 7059 - Other Maintenance - \$6,500

Annual Service on 4 AED's and Parts	\$500
Repair Parts for 3 Medic Power Cots and 3 Stair Chairs	\$3,000
PM Service on 5 Warning Sirens	<u>\$3,500</u>
TOTAL	\$6,500

2024 BUDGET
CITY OF WEST CARROLLTON

CODE ENFORCEMENT
ACCOUNT NO. 100-1057

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55101	SALARIES	118,709.04	125,000.00	127,645.16	137,000.00
55103	SALARIES - EXEMPT	53,476.29	56,000.00	53,896.14	65,000.00
56004	MEDICARE	2,483.19	2,800.00	2,615.02	3,000.00
56005	P.E.R.S.	24,054.60	25,000.00	25,516.98	28,500.00
56007	HEALTH & LIFE INS.	2,958.36	300.00	3,338.39	4,100.00
57011	OFFICE SUPPLIES	1,200.32	2,000.00	1,224.52	2,000.00
57015	OPERATING SUPPLIES	1,047.95	2,000.00	1,414.26	2,800.00
57016	GASOLINE	2,414.42	3,250.00	2,136.56	3,250.00
57020	PERSONNEL EXPENSE	0.00	1,000.00	91.92	1,000.00
57027	BUILDING STANDARDS FEE	1,070.04	3,000.00	605.71	3,000.00
57028	CONTRACT SVS - PROP MAINT	47,093.00	50,000.00	69,489.71	60,000.00
7029	CONTRACT SVS - INSP/CBO	38,157.55	45,000.00	41,613.44	55,000.00
7030	CONTRACT SVS - GIS	2,725.00	3,500.00	2,500.00	3,000.00
7034	LEGAL ADVERTISEMENT	434.00	500.00	421.40	500.00
7051	MAINTENANCE VEHICULAR	1,225.64	2,000.00	756.56	2,200.00
57052	OFFICE EQUIPMENT	1,037.79	5,000.00	2,121.14	5,000.00
57053	EQUIPMENT MAINT.	14,334.11	36,000.00	31,395.00	32,000.00
57054	COMMUNICATIONS PURCH.	0.00	500.00	0.00	500.00
57055	MAINTENANCE COMM.	1,413.61	3,500.00	2,274.32	3,500.00
57058	OTHER FIXED ASSETS	0.00	0.00	0.00	5,000.00
57079	FEES	0.00	0.00	795.59	0.00
57090	INCIDENTALS	0.00	100.00	0.00	100.00
57091	REFUNDS	0.00	250.00	221.20	250.00
57093	EDUCATIONAL	200.00	1,000.00	399.56	1,500.00
57094	MEMBERSHIP FEES	370.00	300.00	350.00	300.00
	SUBTOTAL	\$314,404.91	\$368,000.00	\$370,822.58	\$418,500.00
	CONTINGENCY	\$0.00	\$37,000.00	\$0.00	\$41,850.00
	TOTAL APPROPRIATION	\$314,404.91	\$405,000.00	\$370,822.58	\$460,350.00

CODE ENFORCEMENT - 100-1057

The code enforcement division within the Planning & Community Development Department includes one full-time Chief Code Enforcement Officer (who also reviews zoning permits), one full-time Code Enforcement Officer, one Part-Time Code Enforcement Officer, one Part-Time Administrative Assistant, and a contractual building services company, all of whom report to the Director of Planning & Community Development. This division processes all building and zoning permits, and conducts all building and zoning plan reviews and inspections, except plumbing inspections which are conducted by Montgomery County. Staff also administers and enforces the Property Maintenance Code, Zoning Code, Sign Code, and Public Works codes. The division also processes Property Maintenance Code appeals to the Board of Zoning Appeals.

Notable Accounts:

Salaries and Benefits

-- The Part-Time Administrative Assistant position is shared between the Building Department (75%) and Service Department (25%).

-- A merit adjustment is included for 2024 for the full-time and part-time Code Enforcement Officers.

7020 - Personnel Expense

This account provides for expenses related to hiring new personnel.

7027 - Building Standards Fee

This fee is a mandatory one percent State of Ohio residential permit fee enacted in 2008, which is a pass-through fee for all Residential Code of Ohio permits. The expenditures in this line item are directly related to the amount and type of commercial and residential building permits issued, and are dependent on development activity during the year.

7028 - Contract Services, Property Maintenance

This account provides for expenditures related to grass mowing and property maintenance expenses (e.g. boarding and securing properties, trash removal, minor repairs, tree removal, demolition, etc.) The expenditures in this account are designed to be offset by charges billed to the owner or assessed to the property. In 2022 and 2023, expenses exceeded the budget due to the cost of maintaining a significant number of city-owned properties, in addition to the cost of property maintenance on private properties.

7029 - Contract Services, Inspections/CBO

This account provides for the contract services of the Chief Building Official, Building Inspector, Electrical Inspector, Plans Examiner, and back-up building officials as required by the Ohio Building Code. This line item also pays for engineering services for the review of site plans and storm water retention plans. These expenses are offset by plans examination and site plan review fees charged when building permits are issued. The expenditures in this line item are directly related to the amount and type of commercial building permits issued, and are dependent on development activity during the year. This account also includes required architectural design review services for the Conservation Design Overlay District. In 2024, the City contracted with SAFEbuilt Ohio for all building services after the retirement of the former contract CBO.

7030 - Contract Services - GIS

This account was established in 2015 to provide for contractual GIS services by the City of Kettering. These services include the maintenance and update of the City's GIS system and data, creation and maintenance of an internal (staff only) GIS viewer and an external (public) GIS viewer on the city website, and special GIS analysis/mapping projects.

7034 - Legal Advertisement

The City's annual rental registration notice and tall grass and weeds notice are paid from this account.

CODE ENFORCEMENT - 100-1057 (CON'T)

7052- Office Equipment

This account includes a tablet for each code enforcement officer to use in the field to enter data and photos directly into the department's database, thus improving efficiency and productivity.

7053 - Office Maintenance

This account provides for the annual license fee for the department's permitting/code enforcement software iWorQ; an annual subscription to the Lexis-Nexis Accurant service used by code enforcement for court cases; document management services to convert paper records into electronic form; plotter maintenance; and the annual fee for the ArcGIS software. In 2024 the department added new features to its iWorQ software, including a rental inspection module to help manage the rental inspection program; new electronic plan review capability for all plans reviewers; and the creation of 10 new online permit forms which can be submitted electronically directly to the department and into the iWorQ system. In addition, new complementary software from Camino was purchased which will provide interactive guides for users to obtain information about the city's requirements for various projects.

iWorQ software license fee	\$12,085
New iWorQ modules and forms	\$4,300
Camino software	\$8,000
Lexis-Nexis Accurant subscription	\$2,160
Document management and forms	\$5,000
ArcGIS maintenance fee	\$300

7054 - Communication Purchase

The annual rental program mailing is provided from the funds in this account.

7055 - Communication Maintenance

This account provides for cellular phone service for three code enforcement officers, as well as wireless service for three tablets.

7058 - Other Fixed Assets

This account was increased in 2024 to purchase one body camera for the division. The Police Department obtained two additional cameras with grant funding, and will also provide for data storage.

7093 - Educational

This account increased in 2024 to provide for additional Code Enforcement Official training opportunities. Funds are also provided for Administrative Assistant training and notary expenses.

7094 - Membership Fees

Professional membership fees are provided for employees under this account.

Ohio Code Enforcement Officials Assn.	\$75
International Code Council	\$135
Miami Valley Building Officials Council / Ohio Building Officials Assn. (2)	\$70

2023 Permits Issued

City of West Carrollton Building Inspection						
Monthly Report						
December, 2023						
Use	Number of Permits Issued	Permits Year To Date	Permit Fee	Permit Fees Year To Date	Cost of Construction	Const. Cost Year To Date
COMMERCIAL						
Awnings/Decks/Porches/Roofs		2		\$529.01		\$8,500.00
Demolitions		2		\$130.00		\$35,000.00
Electric	1	25	\$90.00	\$1,957.00	\$3,200.00	\$137,305.75
Fences		3		\$117.00		\$11,742.00
Garages/Carports		2		\$781.84		\$69,109.00
Gas Piping	1	1	\$130.00	\$130.00	\$16,800.00	\$16,800.00
HVAC		45		\$2,942.00		\$276,081.00
Alteration/Addition	1	16	\$156.44	\$6,391.80	\$6,428.00	\$755,309.00
New Construction	2	3	\$0.00	\$39.00	\$28,700,000.00	\$29,023,000.00
New Multi-Family Residential		0		\$0.00		\$0.00
Occupancy		18		\$837.00		\$45,000.00
Signs	1	10	\$65.00	\$638.00	\$5,500.00	\$25,188.00
Storage Buildings		0		\$0.00		\$0.00
Swimming Pools		0		\$0.00		\$0.00
Zoning Only (Temporary Use, AT&T boxes), and Antenna		18		\$619.00		\$37,590.00
Commercial Total	6	145	\$441.44	\$15,111.65	\$28,731,928.00	\$30,440,624.75
RESIDENTIAL						
Awnings/Decks/Porches/Roofs		12		\$1,807.56		\$51,364.00
Demolitions		2		\$126.00		\$0.00
Electric	6	64	\$785.00	\$5,230.00	\$30,603.37	\$310,483.37
Fences	2	43	\$78.00	\$1,677.00	\$14,155.00	\$146,317.00
Garages/Carports		4		\$1,577.10		\$134,434.09
Gas Piping	1	9	\$65.00	\$644.00	\$1,300.00	\$6,647.00
Home Occupations		0		\$0.00		\$0.00
HVAC	3	66	\$220.00	\$4,413.00	\$32,144.00	\$607,072.24
Interior Alteration/Addition	1	6	\$287.62	\$2,512.42	\$5,000.00	\$150,500.00
New One Family		3		\$511.70		\$200,000.00
New Two Family		0		\$0.00		\$0.00
New Three Family		0		\$0.00		\$0.00
Occupancy		0		\$0.00		\$0.00
Storage Buildings		7		\$273.00		\$24,255.00
Swimming Pools		2		\$78.00		\$800.00
Zoning Only		18		\$741.00		\$54,146.00
Residential Total	13	236	\$1,435.62	\$19,590.78	\$83,202.37	\$1,686,018.70
RIGHT-OF-WAY						
Excavations	1	38	\$297.00	\$1,992.00		
Plan Review (PE/CBO)			\$747.50	\$5,727.50		
Prints				\$0.00		
Process Fee				\$0.00		
State Fee 1% (Residential)			\$17.98	\$185.53		
State Fee 3% (Commercial)			\$21.66	\$646.58		
CITY TOTAL	20	419	\$2,961.20	\$43,254.04	\$28,815,130.37	\$32,126,643.45

2023 Building Inspection Activity

Building Inspection Department Monthly Report							
Month: December, 2023							
Inspections Made	Commercial Month	Commercial Year	Commercial Total		Residential Month	Residential Year	Residential Total
Building	3	71	74		1	51	52
Electric	1	45	46		5	47	52
HVAC	0	21	21		1	45	46
Signs	0	9	9		0	1	1
Gas Piping	0	3	3		0	11	11
Zoning	0	9	9		0	22	22
TOTALS	4	158	162		7	177	184
		Month	Year-To-Date				
TOTAL ALL INSPECTIONS		11	346				
Plan Reviews	Commercial Month	Commercial Year	Commercial Total		Residential Month	Residential Year	Residential Total
	4	76	80		4	6	10
		Month	Year-To-Date				
TOTAL ALL PLAN REVIEWS		8	90				

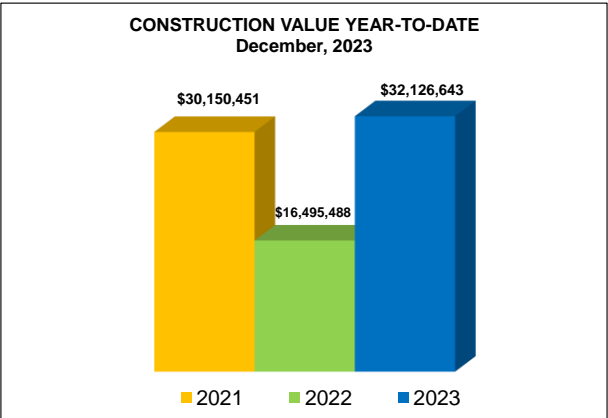
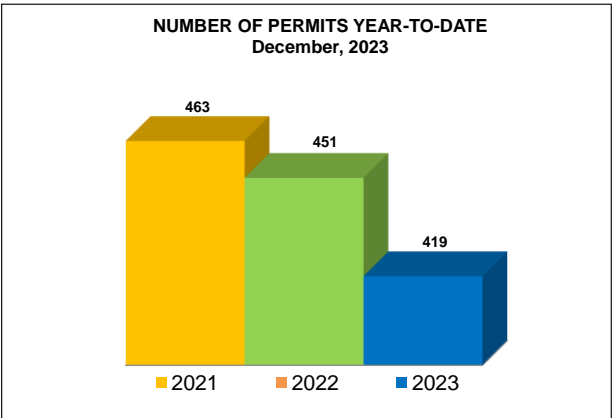
2023 Code Enforcement Activity

Code Summary Report Activity Type

Activities by Month - 2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
Condemned	1	7	2	4	4	2	1	2	1	1	3	1	29
Door Hanger	81	9	0	26	128	5	27	60	9	0	1	1	347
Follow Up	3	16	13	35	103	46	36	47	17	36	37	99	488
Inspection	108	17	16	83	202	41	79	108	50	25	31	11	771
Issued Citation	6	0	0	0	0	0	0	0	0	0	0	0	6
Issued Order	6	18	10	11	19	6	7	2	11	14	16	9	129
Issued Stop Work	1	0	0	1	0	1	0	0	0	1	0	0	4
Prima-Facie	0	0	0	18	51	4	13	20	11	0	5	5	127
Public Nuisance	0	0	0	0	0	0	0	0	0	0	0	0	0
Re-Inspection	9	11	23	85	188	35	79	56	35	36	23	132	712
Rental Inspections	3	34	5	1	12	0	1	2	7	17	15	17	114
Verbal Warning	4	2	3	21	36	14	25	13	12	8	16	7	161
Warning Letter	1	0	0	0	0	1	0	0	0	0	0	0	2
Signs Removed	50	37	35	39	55	13	14	47	28	76	49	27	470
Totals:	273	151	107	324	798	168	282	357	181	214	196	309	3360

2023 Permit Development Trends



2023 Code Enforcement Total Violations

Code Enforcement Total Violations

Violations by Month - 2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
Active	185	27	14	25	55	26	18	35	30	40	49	19	523
Closed	16	35	19	82	185	54	64	104	28	27	36	35	685
In-Active	0	0	0	0	1	0	0	0	0	0	0	0	1
Totals:	201	62	33	107	241	80	82	139	58	67	85	54	1209

*These numbers represent each individual violation we cite in a case.

2023 Neighborhood Enhancement Program

N.E.P	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
Police	1	4	1	1	5	2	1	0	4	0	1	1	21
Fire	7	2	0	0	5	3	1	2	2	1	2	3	28
Water/Sanitary	0	6	0	0	20	1	0	20	0	0	7	0	54
Streets/Refuse	1	0	0	0	0	0	0	0	0	0	0	0	1
Parks	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS	9	12	1	1	30	6	2	22	6	1	10	4	104

* This table represents complaints we receive from other city departments.

2024 BUDGET
CITY OF WEST CARROLLTON

ECONOMIC DEVELOPMENT
ACCOUNT NO. 100-1158

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55101	SALARIES (PT 2022/23)	64,689.05	79,000.00	90,999.10	81,000.00
55103	SALARIES - P/T	35,266.60	46,000.00	3,900.00	3,900.00
56004	MEDICARE	1,449.48	1,900.00	1,372.46	1,200.00
56005	P.E.R.S.	13,625.38	16,000.00	12,290.79	12,000.00
56007	HEALTH & LIFE INS.	-476.39	0.00	1,502.88	1,600.00
57011	OFFICE SUPPLIES	59.62	100.00	0.00	100.00
57015	OPERATING SUPPLIES	221.05	200.00	153.80	200.00
57020	PERSONNEL EXPENSE	91.00	0.00	260.00	0.00
57023	COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00
57029	CONTRACT SERVICES	8,750.00	1,200.00	46,800.00	17,400.00
57034	LEGAL ADVERTISEMENT	85.60	100.00	0.00	100.00
57052	OFFICE EQUIPMENT	0.00	200.00	2,390.85	200.00
57053	EQUIPMENT MAINT.	73.87	100.00	0.00	100.00
57090	INCIDENTALS	874.11	600.00	978.22	600.00
57093	EDUCATIONAL	2,422.21	4,000.00	2,806.44	4,000.00
57094	MEMBERSHIP FEES	200.00	500.00	180.00	500.00
	SUBTOTAL	\$127,331.58	\$149,900.00	\$163,634.54	\$122,900.00
	CONTINGENCY	\$0.00	\$20,100.00	\$0.00	\$12,290.00
	TOTAL APPROPRIATION	\$127,331.58	\$170,000.00	\$163,634.54	\$135,190.00

Commentary:

This budget covers the expenses of the Economic Development Directors Office.
The part-time salaries of the Economic Development Director is covered in this budget.

7029 - Contract Services

Public Relations Director Contract	\$ 16,200.00
Cell Phone Allowance	\$ 600.00
Misc.	\$ 600.00

7093 - Educational

Funding for Annual DDC Fly-In Event, OCMA Annual Conference and IEDC Conference

2024 BUDGET
CITY OF WEST CARROLLTON

PARKS AND RECREATION
ACCOUNT NO. 100-1255

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55101	SALARIES	312,429.18	325,000.00	337,019.17	367,000.00
55103	SALARIES - P/T	67,410.20	76,000.00	77,065.79	133,000.00
56004	MEDICARE	5,228.44	5,800.00	5,734.49	7,300.00
56005	P.E.R.S.	52,658.62	56,000.00	57,563.44	70,000.00
56007	HEALTH & LIFE INS.	69,163.52	105,000.00	79,540.68	84,000.00
56010	UNIFORMS	3,836.09	2,000.00	1,464.61	2,500.00
57011	OFFICE SUPPLIES	266.17	300.00	139.09	300.00
57015	OPERATING SUPPLIES	5,150.58	3,500.00	3,028.44	3,500.00
57016	GASOLINE	23,506.72	18,000.00	21,485.95	25,000.00
57019	OTHER SUPPLIES	4,643.71	3,500.00	5,079.19	3,500.00
57020	PERSONNEL EXPENSE	388.00	300.00	309.80	300.00
57026	UTILITIES	11,541.79	14,000.00	12,560.78	14,000.00
57029	CONTRACT OTHER	19,874.17	25,000.00	19,800.29	25,000.00
57039	NON CONTRACT SERVICES	3,784.00	1,000.00	3,872.50	1,000.00
57051	VEHICLE MAINTENANCE	10,728.47	4,000.00	5,397.54	4,000.00
57052	OFFICE EQUIPMENT	90.24	300.00	190.00	300.00
57053	EQUIPMENT MAINT.	2.39	100.00	0.00	100.00
57055	MAINTENANCE COMM.	0.00	0.00	0.00	0.00
57057	GROUNDS MAINTENANCE	38,307.60	28,000.00	29,984.26	35,000.00
57058	MACINERY & EQUIPMENT	3,036.77	0.00	0.00	0.00
57059	EQUIPMENT MAINT.	12,565.85	10,000.00	9,369.66	10,000.00
57090	INCIDENTALS	580.16	400.00	510.45	400.00
57091	REFUNDS	0.00	400.00	0.00	400.00
57093	EDUCATIONAL	1,744.64	2,600.00	2,246.12	2,600.00
57094	MEMBERSHIP FEES	325.00	650.00	374.75	650.00
57096	FIREWORKS/FESTIVAL	0.00	0.00	0.00	0.00
	SUBTOTAL	\$647,262.31	\$681,850.00	\$672,737.00	\$789,850.00
	CONTENGECY	\$0.00	\$68,150.00	\$0.00	\$78,985.00
	TOTAL APPROPRIATION	\$647,262.31	\$750,000.00	\$672,737.00	\$868,835.00

PARKS AND RECREATION - 100-1255 (CON'T)

Commentary:

The West Carrollton Parks and Recreation Department provides a wide variety of leisure time activities for all age groups and is responsible for maintaining the city's parks and ballfields.

The department is responsible for eleven parks, eight soccer fields, six baseball/softball fields, all the grass cutting in the city, snow removal, and tree trimming and planting. The department is responsible for all the city's recreation programs administered under the Recreation Fund.

Personnel:

Full-time

- 1 Parks and Recreation Director
- 2 Parks Maintenance Repair Persons
- 1 Grounds Maintenance Specialist
- 1 Parks Supervisor
- 1 Buildings Maintenance Specialist

Part-time

- 1 P/T Secretary
- 2 Crew Leaders
- 3 Seasonal Workers
- 2 P/T Maintenance Repair Persons

7029 - 2023 MCD creek mow, Exit 47 maint.

2024 BUDGET
CITY OF WEST CARROLLTON

PLANNING
ACCOUNT NO. 100-1357

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55101	SALARIES	154,959.62	162,000.00	151,368.61	158,000.00
56004	MEDICARE	2,198.42	2,400.00	2,163.76	2,600.00
56005	P.E.R.S.	21,558.56	23,000.00	21,032.80	23,000.00
56007	HEALTH & LIFE INS.	15,456.86	24,000.00	14,826.44	22,000.00
57011	OFFICE SUPPLIES	576.28	1,250.00	570.06	1,250.00
57015	OPERATING SUPPLIES	2,574.24	1,500.00	1,336.96	1,500.00
57020	PERSONNEL EXPENSE	0.00	750.00	953.00	750.00
7023	COMMUNITY DEVELOPMENT	24,776.64	1,500.00	24,495.63	1,500.00
57029	CONTRACT SERVICES	420.00	5,000.00	22,542.50	15,000.00
57034	LEGAL ADVERTISEMENT	284.60	2,000.00	521.40	2,000.00
57052	OFFICE EQUIPMENT	430.43	2,000.00	349.99	2,500.00
57053	EQUIPMENT MAINT.	530.30	500.00	330.00	500.00
57055	COMMUNICATION MAINT.	600.00	600.00	600.00	600.00
57090	INCIDENTALS	0.00	250.00	14.00	250.00
57091	REFUNDS	0.00	250.00	0.00	250.00
57093	EDUCATIONAL	4,954.21	5,000.00	445.00	5,000.00
57094	MEMBERSHIP FEES	788.00	1,500.00	955.50	1,500.00
	SUBTOTAL	\$230,108.16	\$233,500.00	\$242,505.65	\$238,200.00
	CONTINGENCY	\$0.00	\$36,500.00	\$0.00	\$23,820.00
	TOTAL APPROPRIATION	\$230,108.16	\$270,000.00	\$242,505.65	\$262,020.00

PLANNING - 100-1357

The Planning budget includes the salaries and support services for the Director of Planning and Community Development and a full-time Administrative Assistant. The department is responsible for current and long range planning, programs for neighborhood revitalization, and generally overseeing the physical development of the city. The staff also provides support to City Council, the Planning Commission, and the Board of Zoning Appeals.

Notable Accounts:

Salaries and Benefits

- These accounts provide for salaries and benefits for department staff.
- A merit adjustment is included for 2024 for the Administrative Assistant.
- The Administrative Assistant is on the family health insurance plan.
The Director declined city health insurance in 2021 and 2022. Single Coverage in 2024.
- The Administrative Assistant position is shared between the Building Department (75%) and Service Department (25%).

7015 - Operating Supplies

This account includes books and subscriptions, as well as other supplies needed to operate the division.

7020 - Personnel Expense

This account provides for expenses related to hiring new personnel. The department hired a new Full-Time Administrative Assistant in 2023, with hiring expenses including advertising, testing, and drug screening.

7023 - Community Development

These funds were used for consulting services for 90% completion of the Western Lakes Master Plan. An additional fiscal study was requested by the city as an addendum. This account also covers expenses related to preparing and mailing the annual floodplain newsletter.

7029 - Contract Services

This account provided for an update to the Sign Code by outside counsel in 2022 and 2023, and for ongoing supplementary legal and landscaping consulting services.

7052 Office Equipment

This account was increased in 2024 for the purchase of a new laptop for the Director.

7053 - Equipment Maintenance

This account includes the annual fee for one GIS software license, and maintenance of the plotter.

7055 - Communication Maintenance

This account provides for a cell phone allowance for the Director.

7093 - Educational

An increase in this account is requested for the Director to attend the national American Planning Association conference to maintain his professional certification. This account also provides for one annual board training session each for the PC and BZA; the APA Planning Officials Training Program; the APA Passport for continuing education; the annual Miami Valley Planning & Zoning Workshop for the Director and any interested board member; and Administrative Assistant training.

7094 - Membership Fees

This account includes American Planning Association/American Institute of Certified Planners professional dues for the Director, Planning Commission "group" membership to the APA, and Notary Public expenses for the Administrative Assistant.

2024 BUDGET
CITY OF WEST CARROLLTON

BUILDING MAINTENANCE
ACCOUNT NO. 100-1760

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
55101	SALARIES	76,332.10	81,000.00	82,996.20	86,000.00
56004	MEDICARE	1,011.35	1,300.00	1,154.75	1,500.00
56005	P.E.R.S.	10,853.70	12,000.00	11,188.17	12,000.00
56007	HEALTH & LIFE INS.	14,885.53	24,000.00	11,237.54	12,361.29
56010	UNIFORMS	438.59	400.00	399.99	400.00
57011	OFFICE SUPPLIES	151.04	100.00	152.67	100.00
57015	OPERATING SUPPLIES	7,918.45	9,000.00	9,948.19	9,000.00
57016	GASOLINE	6,255.70	5,000.00	5,501.21	5,000.00
57020	PERSONNEL EXPENSE	0.00	0.00	0.00	0.00
57026	UTILITIES	93,422.94	120,000.00	88,882.50	120,000.00
57029	CONTRACT OTHER	50,129.03	50,000.00	48,755.67	50,000.00
57039	NON CONTRACT OTHER	7,651.62	6,500.00	6,324.73	6,500.00
57051	VEHICLE MAINTENANCE	723.74	1,000.00	1,083.12	1,000.00
57052	OFFICE PURCHASE	40.84	300.00	0.00	300.00
57053	OFFICE MAINTENANCE	28.99	150.00	0.00	150.00
57054	COMMUNICATION PURCH.	0.00	0.00	0.00	0.00
57055	COMMUNICATION MAINT.	0.00	0.00	0.00	0.00
57056	EQUIPMENT	0.00	0.00	0.00	0.00
57057	EQUIPMENT MAINT.	14,036.83	25,000.00	19,964.35	25,000.00
57058	OTHER PURCHASE	0.00	0.00	0.00	0.00
57090	INCIDENTALS	0.00	200.00	0.00	200.00
57093	EDUCATIONAL	0.00	0.00	0.00	0.00
	SUBTOTAL	\$283,880.45	\$335,950.00	\$287,589.09	\$329,511.29
	CONTINGENCY	\$0.00	\$84,050.00	\$0.00	\$32,951.00
	TOTAL APPROPRIATION	\$283,880.45	\$420,000.00	\$287,589.09	\$362,462.29

BUILDING MAINTENANCE - 100-1760 (CON'T)

Commentary:

This budget covers the expenses for the general maintenance of city buildings.

Notable Accounts:

7029 - Contract Other - \$50,000.00

The account covers the following contractual services:

Building Alarm	\$1,500
Fire Extinguisher Annual Inspection	\$350
Emergency Generator Annual Inspection	\$800
Termite Control at SCC & CC	\$700
Boiler Inspection	\$350
Underground Fuel Tank Permits	\$2,400
Fire Sprinkler Annual Inspection	\$1,500
Backflow Prevention Inspections	\$1,500
EPA Emissions at Fuel Facility	\$300
Generator Maintenance at F.S. #'s 1 & 2	\$3,100
Custodial Services	<u>\$37,500</u>
 TOTAL	 \$50,000

7039 - Non Contract Other - \$6,500

This account will be used for needed building maintenance repairs. This is a contingency for repairs.

2024 BUDGET
CITY OF WEST CARROLLTON

OTHER SERVICES
ACCOUNT NO. 100-18

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
1851-57087 ANIMAL RESOURCE CENTER	50.00	800.00	560.00	1,000.00
1860-57020 EMP ASSISTANCE PROGRAM	4,872.00	4,500.00	3,897.60	4,500.00
1860-57021 WELLNESS PROGRAM	3,340.34	2,000.00	2,667.69	2,500.00
1860-57029 IT SERVICES	40,877.99	46,000.00	69,022.42	46,000.00
1860-57031 COPIER, METER, POSTAGE	30,886.59	31,000.00	27,303.57	31,000.00
1860-57032 PHONES	0.00	9,000.00	11,644.00	12,000.00
1860-57033 INS. & EMPLOYMENT BONDS	46,983.29	50,000.00	58,884.74	60,000.00
1860-57079 TREASURER/AUDIT FEES	25,180.47	17,500.00	21,274.01	25,000.00
1860-57080 STATE AUDIT FEES	31,500.00	35,000.00	4,994.20	35,000.00
1860-57081 ADVT. DELINQUENT LAND	0.00	20.00	21.17	20.00
1860-57082 ELECTION EXPENSE	1,118.48	3,500.00	2,484.60	3,500.00
1860-57083 WORKERS' COMPENSATION	61,054.12	75,000.00	90,365.76	80,000.00
1860-57084 GOV'T. MEMBERSHIP FEES	21,118.06	29,543.00	22,923.49	34,200.00
1860-57088 UNEMPLOYMENT COMP.	0.00	3,000.00	9,174.72	3,000.00
1860-57089 GOVERNMENT OTHER	8,344.48	4,000.00	42,001.39	4,000.00
1860-57090 INCIDENTALS	387.46	1,800.00	18,999.94	1,800.00
1860-57091 REFUND SETTLEMENT RECEIPTS	0.00	100.00	0.00	100.00
1860-57093 EDUCATIONAL	0.00	400.00	300.00	400.00
1860-57098 CONTINGENCY	2,600.00	0.00	3,250.00	3,000.00
1860-58044 PROPERTY PURCHASE	0.00	0.00	0.00	0.00
1880-59101 TRANSFER TO STREET FUND (202)	0.00	0.00	0.00	0.00
1880-59102 TRANSFER TO MCD (208)	50,000.00	55,000.00	55,000.00	55,000.00
1880-59103 TRANSFER TO CIP	0.00	0.00	0.00	0.00
1880-59104 TRANSFER TO POOL FUND (606)	0.00	50,000.00	125,000.00	90,000.00
1880-59105 TRANSFER TO ECON DEV (220)	103,056.85	0.00	0.00	0.00
1880-59106 TRANSFER TO STREET LIGHTS (206)	0.00	16,000.00	30,000.00	20,000.00
1880-59107 TRANSFER TO RECREATION (210)	152,465.58	138,000.00	138,000.00	145,000.00
1880-59120 ADVANCE OUT	330,000.00	0.00	200,000.00	0.00
SUBTOTAL	\$913,835.71	\$572,163.00	\$937,769.30	\$657,020.00
CONTENGENCY	\$0.00	\$57,837.00	\$0.00	\$65,702.00
TOTAL APPROPRIATION	\$913,835.71	\$630,000.00	\$937,769.30	\$722,722.00

OTHER SERVICES - 100-18 (CON'T)

Commentary:

This fund covers a wide variety of services and expenses that are budgeted in the General Fund but do not fit into any particular departmental budget.

Account No.

51-7026 Utilities - This account covers the cost of street lights. This cost assessed to property owners and accounted for in it's own fund.

51-7087 Animal Resource Center - This account covers fees charged for services provided by the County Animal Resource Center.

60-7020 Employee Assistance Program - This is a line item which was added in 1993. In conjunction with the drug testing policy, the city has a counseling and drug rehabilitation service available to employees. It also provides the typical services of an EAP.

60-7021 Wellness Program - Costs associated with programs related to improving employee health.

60-7029 Contract Services - Internet access provided by MVECA.
The IT service agreement covers computers, server, and network interface for all departments.

A breakdown of this line item is as follows:

Ordinance Search Engine	\$3,500
Wi-Fi Service	\$5,000
Misc.	\$2,000
Service Agreement w/BBS	<u>\$35,500</u>
TOTAL	<u>\$46,000</u>

60-7031 Copier - This account covers the normal maintenance agreement and supplies.

60-7033 Insurance - This account covers the insurance needed for general and employee liability, city vehicles, and buildings covered by the General Fund. The overall cost is expected to increase as the market remains hard with a difficult hurricane season.

60-7079 Treasurer/Audit Fees - These are fees charged by the county auditor for collecting taxes. These fees are offset by collection charges to the taxpayers.

60-7080 State Audit Fees - The cost for the financial annual audit required by the state is budgeted in this line item.

60-7083 Worker's Compensation - The City attempts to keep this cost down as follows:

- Safety Training - Monthly training emphasizes safe practices to help avoid injuries.
- Worker's Compensation Pool - The city is in the MVRMA Worker's Comp pool, which reduces costs.
- Safety Committee - Quarterly meetings with the Service and Parks staff are held to discuss safety concerns.
- Comp Management - The city challenges any and all questionable claims filed with the Bureau by any of our employees and has prevailed in a number of cases.

OTHER SERVICES - 100-18 (CON'T)

- 60-7084 See the following page for a breakdown on this account.
- 60-7089 Government Other - This account is set aside for possible expenditures which may be needed.
- 60-7093 Education - This account includes general employee training.
- 80-9102 Transfer to Miami Conservancy District Fund - This transfer is needed to cover the assessments from the Miami Conservancy District. See the Miami Conservancy District Fund.
- 80-9104 Transfer to Pool Fund - Pool Fund revenues have not been adequate to cover the cost of this facility, so a transfer is needed to sustain the Wilson Park Pool.

2024 BUDGET
CITY OF WEST CARROLLTON

OTHER SERVICES BREAKDOWN
CODE 1860-7084

	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
VFFDF	300.00	300.00	0.00	300.00
MVRPC	6,045.78	7,000.00	6,958.37	7,000.00
OML	1,907.00	1,900.00	1,896.00	1,900.00
OML LEGAL ADVOCACY FUND	0.00	0.00	250.00	250.00
HAZMAT/WMD	0.00	1,840.00	1,838.06	1,840.00
ICMA	0.00	1,500.00	0.00	1,500.00
MONTGOMERY CO. OFFICE OF EMERGENCY MGMT.	2,628.60	2,700.00	2,628.60	2,700.00
DAYTON DEVELOPMENT COALITION	250.00	500.00	1,000.00	1,000.00
PUBLIC DEFENDER	0.00	1,300.00	324.75	1,300.00
CODIFICATION UPDATE	4,466.57	6,500.00	390.00	10,800.00
N.L.C.	1,604.00	1,563.00	1,652.00	1,700.00
BUSINESS FIRST	1,000.00	1,500.00	1,500.00	1,000.00
SAFETY COUNCIL	160.37	190.00	0.00	160.00
SO.METRO CHAMBER OF COMMERCE	2,365.74	2,400.00	2,365.74	2,400.00
BANK FEES	0.00	0.00	1,869.97	0.00
CO-OP PURCHASE AGREEMENT	390.00	100.00	0.00	100.00
FIRST SUBURBS CONSORTIUM COG	0.00	250.00	250.00	250.00
TOTAL	\$21,118.06	\$29,543.00	\$22,923.49	\$34,200.00

SPECIAL REVENUE

2024 BUDGET
CITY OF WEST CARROLLTON

STREET FUND
ACCOUNT NO. 202

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$684,645.57	\$649,077.87	\$649,077.87	\$813,781.16
0004-44029	GASOLINE TAX	417,422.37	430,000.00	427,716.05	430,000.00
0007-44050	MV PLATE REG FEES	92,867.33	87,000.00	99,413.12	87,000.00
0008-44055	INTEREST	5,513.63	5,000.00	13,541.37	6,000.00
0011-44065	DAMAGES	0.00	200.00	8,604.42	200.00
0011-44070	MISCELLANEOUS	2,811.05	4,000.00	4,191.49	4,000.00
0011-44090	REIMBURSEMENT FEMA	0.00	0.00	1,307.81	0.00
0012-44090	REIMBURSEMENT	15,432.00	14,000.00	10,842.01	14,000.00
0013-44085	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
0016-44104	TRANS FROM REFUSE FUND	100,000.00	105,000.00	105,000.00	105,000.00
	TOTAL RECEIPTS	\$634,046.38	\$645,200.00	\$670,616.27	\$646,200.00
	TOTAL RECEIPTS AND BALANCE	\$1,318,691.95	\$1,294,277.87	\$1,319,694.14	\$1,459,981.16

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
2559-55101	SALARIES	345,662.46	320,000.00	278,253.19	338,000.00
2559-55103	SALARIES P/T	8,287.31	22,000.00	7,652.01	13,000.00
2559-56004	MEDICARE	4,752.34	4,500.00	3,947.99	4,750.00
2559-56005	P.E.R.S.	49,133.97	45,000.00	39,155.27	47,500.00
2559-56007	HEALTH & LIFE INS.	80,121.15	86,000.00	52,853.74	101,000.00
2559-56010	UNIFORMS	2,757.30	3,000.00	2,837.03	3,500.00
2559-57011	OFFICE SUPPLIES	262.88	300.00	482.82	500.00
2559-57012	AUTOMOTIVE SUPPLIES	1,321.13	2,500.00	1,358.69	3,000.00
2559-57013	STREET MATERIALS	4,832.43	3,000.00	2,471.03	4,000.00
2559-57014	SALT	0.00	0.00	0.00	32,000.00

STREET FUND - 202 (CON'T)

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
2559-57015 OPERATING SUPPLIES	2,972.65	4,000.00	1,341.16	4,000.00
2559-57016 GASOLINE	28,106.21	30,000.00	25,240.07	40,000.00
2559-57019 OTHER SUPPLIES	690.43	3,500.00	32.47	3,500.00
2559-57020 PERSONNEL EXPENSE	399.02	500.00	1,309.00	1,000.00
2559-57022 ENG. CONTRACT	635.85	8,000.00	652.30	10,000.00
2559-57026 UTILITIES	17,179.90	20,000.00	23,416.96	25,000.00
2559-57028 CONTRACT SVCS TEMP. EMPLOYEES	0.00	2,000.00	0.00	2,000.00
2559-57029 CONTRACT SVCS PAVE MKGS	0.00	0.00	0.00	0.00
2559-57033 INS & EMP BONDS	29,264.65	30,000.00	36,064.34	35,000.00
2559-57034 LEGAL ADVERTISEMENT	260.00	500.00	105.00	500.00
2559-57035 BUILDING MAINTENANCE	6,405.60	10,000.00	1,500.48	10,000.00
2559-57039 NON-CONTRACT SVCS	4,536.76	5,000.00	3,803.86	6,000.00
2559-57051 VEHICLE MAINT.	14,333.89	20,000.00	11,880.25	20,000.00
2559-57052 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
2559-57054 COMM PURCHASE	0.00	1,000.00	0.00	1,000.00
2559-57055 COMMUN. MAINT.	0.00	500.00	0.00	500.00
2559-57056 EQUIPMENT PURCHASE	64,088.40	0.00	980.49	8,500.00
2559-57057 TRAFFIC EQUIP MAINT	1,489.76	34,000.00	5,567.90	34,000.00
2559-57058 MACHINERY & EQUIPMENT	737.56	1,500.00	946.99	1,500.00
2559-57059 MAINT MACHINERY	58.32	2,500.00	1,467.56	2,500.00
2559-57079 FEES	0.00	0.00	441.31	500.00
2559-75090 INCIDENTALS	770.44	200.00	472.07	500.00
2559-7091 REFUNDS	0.00	0.00	0.00	0.00
2559-57093 EDUCATIONAL	287.00	750.00	1,679.00	3,000.00
2559-57094 MEMBERSHIP FEES	266.67	300.00	0.00	400.00
SUBTOTAL	\$669,614.08	\$660,550.00	\$505,912.98	\$756,650.00
CONTINGENCY	\$0.00	\$99,450.00	\$0.00	\$75,665.00
TOTAL APPROPRIATION	\$669,614.08	\$760,000.00	\$505,912.98	\$832,315.00

STREET FUND - 202 (CON'T)

Commentary:

The personnel included in the street division for 2024 is as follows:

½	-	Superintendent
5	-	Maintenance Workers
3	-	Seasonal Laborers
¼	-	Secretary

The annual resurfacing program is funded as part of the 1/2% income tax capital improvements program and therefore is not shown in the expenditures for the Street Fund; street resurfacing is in the Street Improvement Fund. Street resurfacing and street improvement projects are also funded in the Motor Vehicle License Tax Fund.

Expenditures for personnel and salt are impacted by the type of winter we have; a high priority is placed on excellent snow/ice removal.

In 2015, the State of Ohio Auditors have decided that the annual transfer from the Motor Vehicle License Tax Fund (#216) cannot be transferred to the Street Fund anymore. Adjustments in notable accounts are shown below.

Notable accounts are as follows:

Account #7014 Salt: (\$32,000)

Covers the purchase of de-icing material for snow and ice control. The expenditure in this account can vary greatly depending on the severity of the winter. It has been experienced that about 1,000 tons of salt and about 5,000 gallons of CaCl are used per year to maintain acceptable pavement conditions. This results in an annual budgeted amount of \$92,000. In 2016, the State of Ohio auditors have decided that the annual transfer from the Motor Vehicle License Tax Fund (#216) cannot be transferred to the Street Fund anymore, therefore \$60,000 of this \$92,000 need will be shown in the Motor Vehicle License Tax Fund. The remaining estimated usage this winter of \$32,000 has been budgeted here. The latest bids indicate a cost of \$91.37 per ton for road salt. If there is a severe winter, the funds in #216 will be used first.

Account #7022 Engineering Contract: (\$10,000)

This account is used to cover any expenses incurred in having an engineer give an opinion or prepare a plan to solve a problem encountered in street, storm sewer maintenance, traffic control, and/or the cost of having traffic counts taken.

Miscellaneous Engineering Services	\$ 2,000
Annual Traffic Counts	<u>\$ 8,000</u>
	\$10,000

Annual Traffic Counts:

The city provides updated traffic counts at strategic locations each year to the MVRPC that provides the basic input in the transportation planning process. Approximately ten locations are counted each year on a 3-year rotation.

STREET FUND - 202 (CON'T)

Account #7028 - Contract Services, Temporary Employees: (\$2,000)

Expenditures covered in this account are for temporary employees if necessary to assist the full-time employees.

Account #7029 - Contract Services, Pavement Markings: (\$0)

Beginning in 2017, this capital type expenditures has been moved to the Motor Vehicle License Tax Fund (#216).

Account #7035 Building Maintenance: (\$10,000)

Any expenses incurred during the next year for the maintenance at or modifications to the Street and Refuse Service Garage will be charged to this account.

Miscellaneous Maintenance	\$ 4,000
Roof Gutters	\$ 6,000

Account #7050 Vehicle Purchase: (\$0)

In 2024, two (2) 1-ton lift gate trucks are scheduled for replacement and are shown in the #412 Vehicle Replacement Fund.

Account #7051 Vehicle Maintenance: (\$20,000)

Funding in this account covers the costs incurred for the repairs of Street Department vehicles and equipment performed by various outside agencies. These repairs can include: engine repairs, transmission repairs, body repairs, electrical repairs, etc.

Account #7057 Traffic Equipment Maintenance: (\$34,000)

Beginning in 2017, some of this capital type expenditures has been moved to the Motor Vehicle License Tax Fund (#216). Also in 2016, an annual Centracs software maintenance renewal has begun. This software is used to monitor the working condition of the citywide traffic signal system.

This funding provides for the maintenance by outside contractors of traffic signals, guardrail, and other appurtenances of street system.

Miscellaneous Maintenance	\$ 5,000
Centracs Software Maintenance	\$10,000
Storm Lift Station Controls	\$19,000

2024 BUDGET
CITY OF WEST CARROLLTON

ENFORCEMENT AND EDUCATION FUND
ACCOUNT NO. 204

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	\$27,514.45	\$29,305.60	\$29,305.60	\$31,026.71
0005-4036 FEDERAL GRANT FUNDING	0.00	0.00	0.00	0.00
0005-44038 STATE SPEED & DUI	0.00	0.00	0.00	0.00
0006-44036 CONT. ED. TRAIN. PROG.	0.00	0.00	0.00	0.00
0008-44055 INTEREST	239.15	200.00	552.27	200.00
0010-44061 FINES	1,552.00	1,800.00	1,602.00	1,800.00
0011-44067 DONATIONS	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	\$1,791.15	\$2,000.00	\$2,154.27	\$2,000.00
TOTAL RECEIPTS AND BALANCE	\$29,305.60	\$31,305.60	\$31,459.87	\$33,026.71

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
2650-57058 FED GRANT-EQUIPMENT	0.00	0.00	0.00	0.00
2651-57056 EQUIPMENT PURCHASE	0.00	0.00	415.14	0.00
2651-57079 FEES	0.00	0.00	18.02	0.00
2651-57090 INCIDENTALS	0.00	0.00	0.00	0.00
2651-57093 CONT. ED. TRAIN. PROG.	0.00	3,000.00	0.00	3,000.00
SUBTOTAL	\$0.00	\$3,000.00	\$433.16	\$3,000.00
CONTINGENCY	\$0.00	\$2,000.00	\$0.00	\$300.00
TOTAL APPROPRIATION	\$0.00	\$5,000.00	\$433.16	\$3,300.00

Commentary:

Substitute House Bill 837 requires that \$25.00 from each fine levied for violation of Section 4511.19 (DUI) of the the Ohio Revised Code be paid to an enforcement and education fund and used only to pay those costs incurred in enforcing that section of the Revised Code.

Section 4511.19 provides that no one shall operate any vehicle, streetcar, or trackless trolley within the state while under the influence of alcohol, a drug of abuse, or alcohol and a drug of abuse.

The legislation also provides that the enforcement and education fund be established by the legislative authority of the law enforcement agency that was primarily responsible for the arrest of the offender.

Resolution No. 17-91 was passed in 1991 to create this new fund required by state law.

2024 BUDGET
CITY OF WEST CARROLLTON

STREET LIGHT FUND
ACCOUNT NO. 206

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$11,678.92	\$24,063.91	\$24,063.91	\$38,471.62
0001-44001	ASSESSMENTS	179,510.06	170,000.00	177,307.90	157,800.00
0016-44105	TRANS FROM GEN FUND	0.00	16,000.00	30,000.00	20,000.00
	TOTAL RECEIPTS	\$179,510.06	\$186,000.00	\$207,307.90	\$177,800.00
	TOTAL RECEIPTS AND BALANCE	\$191,188.98	\$210,063.91	\$231,371.81	\$216,271.62

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
2060-57026	STREET LIGHTS	157,805.79	182,000.00	183,933.48	190,000.00
2060-57059	COUNTY FEES	9,319.28	8,600.00	8,966.71	9,000.00
	SUBTOTAL	\$167,125.07	\$190,600.00	\$192,900.19	\$199,000.00
	CONTINGENCY	\$0.00	\$19,400.00	\$0.00	\$4,800.00
	TOTAL APPROPRIATION	\$167,125.07	\$210,000.00	\$192,900.19	\$203,800.00

Commentary:

The cost of the street lights are assessed to property owners based on property value.

2024 BUDGET
CITY OF WEST CARROLLTON

MIAMI CONSERVANCY FUND
ACCOUNT NO. 208

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$18,199.82	\$11,361.49	\$11,361.49	\$8,157.98
0001-44001	REAL ESTATE TAX	26,621.64	27,500.00	25,899.14	27,500.00
0001-44002	GENERAL PERSONAL PROP TAX	1,119.96	1,100.00	1,193.46	1,250.00
0001-44003	TRAILER TAX	0.00	40.00	40.32	40.00
0004-44022	R/E TAX ROLLBACKS	3,384.00	3,500.00	3,336.96	3,500.00
0016-44105	TRANSFER FROM GEN FUND	50,000.00	55,000.00	55,000.00	55,000.00
	TOTAL RECEIPTS	\$81,125.60	\$87,140.00	\$85,469.88	\$87,290.00
	TOTAL RECEIPTS AND BALANCE	\$99,325.42	\$98,501.49	\$96,831.37	\$95,447.98

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
2959-57079	TREAS/AUDITOR FEES	557.29	500.00	462.90	500.00
2959-57089	DAM/FLOOD MAINT.	87,406.64	91,000.00	88,210.49	89,000.00
2959-57091	REFUNDS	0.00	0.00	0.00	0.00
	SUBTOTAL	\$87,963.93	\$91,500.00	\$88,673.39	\$89,500.00
	CONTINGENCY	\$0.00	\$18,500.00	\$0.00	\$5,900.00
	TOTAL APPROPRIATION	\$87,963.93	\$110,000.00	\$88,673.39	\$95,400.00

MIAMI CONSERVANCY FUND - 208 (CON'T)

Commentary:

The amounts set forth are certified to the Budget Commission of Montgomery County, in order that provisions for their collection may be made by the assessment of taxes at a uniform rate on all taxable property within the city.

The dam safety assessment was approved by the Miami Conservancy District in 1999 to finance various projects to repair and maintain dams in the District's flood protection system.

2024 BUDGET
CITY OF WEST CARROLLTON

RECREATION FUND
ACCOUNT NO. 210

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$12,511.04	\$22,397.38	\$22,397.38	\$9,094.70
0006-44043	RECREATION FEES	1,423.50	800.00	2,106.99	800.00
0007-44043	RECREATION RENTALS	11,405.50	9,000.00	9,901.64	9,000.00
0007-44044	REC PROGRAMS	4,122.30	2,400.00	5,083.11	3,400.00
0007-44067	TREE RECEIPTS	2,140.00	0.00	1,507.50	0.00
0008-44067	DOGGIE DIVE	0.00	2,000.00	823.25	2,000.00
0008-44067	DONATIONS	0.00	1,000.00	0.00	51,000.00
0011-44067	OTHER EVENTS	150.00	0.00	0.00	0.00
0011-44077	MISCELLANEOUS	512.00	0.00	0.00	0.00
0011-44105	TRANSFER FROM GF	152,465.58	138,000.00	138,000.00	145,000.00
	TOTAL RECEIPTS	\$172,218.88	\$153,200.00	\$157,422.49	\$211,200.00
	TOTAL RECEIPTS AND BALANCE	\$184,729.92	\$175,597.38	\$179,819.87	\$220,294.70

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
3155-55103	SALARIES	18,455.46	22,000.00	13,246.92	67,000.00
3155-56004	MEDICARE	260.03	320.00	192.09	1,000.00
3155-56005	P.E.R.S.	2,711.64	3,100.00	1,881.67	9,500.00
3155-56007	HEALTH & LIFE INS.	0.00	0.00	0.00	500.00
3155-57015	OPERATING SUPPLIES	7,478.13	3,000.00	3,897.38	3,000.00
3155-57020	PERSONNEL	84.00	0.00	0.00	0.00
3155-57039	NON-CONTRACT SVCS	17.37	300.00	235.00	300.00

RECREATION FUND - 210 (CON'T)

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
3155-57079 FEES	0.00	0.00	120.06	200.00
3155-57091 REFUNDS	4,429.50	2,500.00	4,798.80	2,500.00
3155-57092 REFUNDS - 15%	0.00	350.00	0.00	350.00
3155-57094 MEMBERSHIP FEES	0.00	0.00	0.00	0.00
3156-57091 REFUNDS - 10%	250.00	350.00	0.00	350.00
3161-57029 CONTRACT SERVICES	3,379.80	1,000.00	2,956.00	1,000.00
3161-57056 EQUIPMENT	0.00	0.00	0.00	0.00
3161-57058 OTHER FIXED ASSETS	6,754.15	0.00	3,110.84	0.00
3161-57059 TREE PURCHASES	1,428.75	1,000.00	1,408.50	1,000.00
3161-57095 CONCERT SERIES	116,248.71	150,000.00	138,055.91	150,000.00
3161-57096 DOGGIE DIVE	835.00	1,000.00	822.00	1,000.00
3161-57097 OTHER SPECIAL EVENTS	0.00	1,500.00	0.00	1,500.00
SUBTOTAL	\$162,332.54	\$186,420.00	\$170,725.17	\$239,200.00
CONTENGECY	\$0.00	\$23,580.00	\$0.00	\$1,800.00
TOTAL APPROPRIATION	\$162,332.54	\$210,000.00	\$170,725.17	\$241,000.00

RECREATION FUND - 210 (CON'T)

Commentary:

This fund is for the purpose of providing self-supporting recreation programs. Fees and charges are paid by participants, deposited into the fund along with a 30% surcharge for administration, and then paid out for instructors, athletic officials, supplies and materials such as trophies, awards and craft supplies. The fund fluctuates each year as program participation increases or decreases. The 30% surcharge is split 15% each to the Recreation Fund and the General Fund.

Senior Citizens/Community Center Reservation Fee 50 x \$100.00	<u>\$5,000</u>
TOTAL	\$5,000

These are independent, self-supporting, pass-through programs the City assists administering. There are no net costs to the City.

Personnel for 2024

- 1 P/T Recreation Programmer (15 hrs./wk)
2. Communications Director (29 hrs. per/wk)

7015 - Operating Supplies - \$3,000

City-Sponsored Programs

Swim Team	\$2,000
Doggie Dive Donation	<u>\$1,000</u>
TOTAL	\$3,000

7029 - Contract Services - \$1,000

City-Operated Programs

Instructors, Umpires, Officials	\$1,000
TOTAL	\$1,000

Recreation Fund Balances as of December 31st

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023 est.</u>
\$23,194	\$3,876	\$9,963	\$1,152	\$10,560	\$20,500	\$ 30,000

RECREATION FUND - 210 (CON'T)

NOTE:

The City Beautiful Commission has an Expenditure line item, Other Special Events, of \$2,000. This is covered by the donations obtained for their Holiday Festival Event budget of \$3,500.

2023 Programs

Bike Fun Day
Great Paint Escape
First Thursdays
Big Chair
Rake Rally
Gingerbread House Decorating
Tree Lighting
Luminary at the Park
Halloween Light Contest
Monster Mash
Noon Years Eve
Mardi Gras
Egg Hunt
Movies in the Park
Self Defence for Seniors/Women
Food Truck Rally
Concerts in the Park

2024 BUDGET
CITY OF WEST CARROLLTON

PARK FUND
ACCOUNT NO. 212

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$14,455.10	\$331,926.49	\$331,926.49	\$169,272.55
0006-44041 PARK FEES	0.00	0.00	0.00	0.00
0007-44050 APPVION PROJECT	0.00	265,000.00	228,630.12	35,370.00
0008-44055 INTEREST	395.00	120.00	309.23	400.00
0011-44412 ADVANCE IN	330,000.00	0.00	0.00	0.00
0011-44105 TRANSFER FROM GF	0.00	0.00		0.00
TOTAL RECEIPTS	\$330,395.00	\$265,120.00	\$228,939.35	\$35,770.00
TOTAL RECEIPTS AND BALANCE	\$344,850.10	\$597,046.49	\$560,865.84	\$205,042.55

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
3360-57058 APPVION PROJECT	12,923.61	300,000.00	391,583.25	100,000.00
3361-57056 CAPITAL PURCHASE	0.00	0.00	0.00	0.00
3361-57079 FEES	0.00	0.00	10.04	0.00
3361-57098 ADVANCE OUT	0.00	0.00	0.00	150,000.00
3361-57091 REFUNDS	0.00	0.00	0.00	0.00
SUBTOTAL	\$12,923.61	\$300,000.00	\$391,593.29	\$250,000.00
CONTINGENCY	\$0.00	\$10,000.00	\$0.00	\$20,000.00
TOTAL APPROPRIATION	\$12,923.61	\$310,000.00	\$391,593.29	\$270,000.00

Commentary:

This fund handles the collection of monies from a 1/2% fee on the estimated cost of new residential buildings. The fund shall be used for the acquisition, development, and to equip existing or future parks in the city. No part of the fund may be used for the purpose of paying salaries or wages.

Since 2014, this fund is being utilized to clean-up and re-develop the former Appvion WWTP Plant site on Hydrolic Road as part of the new Whitewater park.

2024 BUDGET
CITY OF WEST CARROLLTON

FEDERAL GRANTS FUND
ACCOUNT NO. 214

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	\$0.00	\$665,538.41	\$665,538.41	\$26,876.25
0005-44037 FEDERAL GRANT	679,138.41	0.00	0.00	0.00
0005-44038 COMM DEV GRANT	0.00	0.00	0.00	0.00
0011-44070 MISCELLANEOUS	0.00	0.00	0.00	0.00
0016-44099 TRANS FROM WATER FUND	0.00	0.00	0.00	0.00
0016-44105 TRANS FROM 1/2% FUND	0.00	0.00	21,592.69	0.00
	\$679,138.41	\$0.00	\$21,592.69	\$0.00
	\$679,138.41	\$665,538.41	\$687,131.10	\$26,876.25

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
3561-58034 LEGAL AD	0.00	0.00	0.00	0.00
3561-58042 ENGINEERING	0.00	0.00	0.00	0.00
3561-58043 COVID EXPENDITURES	13,600.00	0.00	0.00	0.00
3561-58043 ARPA CONSTRUCTION	0.00	0.00	660,254.85	0.00
3561-59100 TRANS TO 1/2% FUND	0.00	0.00	0.00	0.00
3580-59102 TRANS TO MVL TAX FUND	0.00	0.00	0.00	0.00
	\$13,600.00	\$0.00	\$660,254.85	\$0.00
	\$0.00	\$10,000.00	\$0.00	\$0.00
	\$13,600.00	\$10,000.00	\$660,254.85	\$0.00

Commentary:

The American Resue Plan Act funding and corresponding expenditures were recorded in the Federal Grants Fund for 2023. The majority of the expenditures comprised of roadwork.

2024 BUDGET
CITY OF WEST CARROLLTON

STATE OPIOD GRANT FUND
ACCOUNT NO. 215

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$0.00	\$0.00	\$0.00	\$6,949.53
0005-44037 GRANT	0.00	0.00	6,949.53	0.00
TOTAL RECEIPTS	\$0.00	\$0.00	\$6,949.53	\$0.00
TOTAL RECEIPTS AND BALANCE	\$0.00	\$0.00	\$6,949.53	\$6,949.53

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
3561-58043 EXPENDITURES	0.00	0.00	0.00	0.00
SUBTOTAL	\$0.00	\$0.00	\$0.00	\$0.00
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIA	\$0.00	\$0.00	\$0.00	\$0.00

Commentary:

The State opioid lawsuit settlement funding and corresponding expenditures are recorded in the Grant Fund. The use of funding has yet to be determined.

2024 BUDGET
CITY OF WEST CARROLLTON

MOTOR VEHICLE LICENSE TAX FUND
ACCOUNT NO. 216

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$259,338.48	\$180,392.41	\$180,392.41	\$233,115.00
0004-44005	LOCAL LICENSE TAX	62,526.58	62,000.00	58,037.84	62,000.00
0004-44030	COUNTY LICENSE TAX	31,066.08	32,000.00	29,018.98	32,000.00
0008-44055	INTEREST	1,902.57	1,600.00	5,163.39	1,600.00
0011-44070	MISCELLANEOUS	4,462.75	4,000.00	1,067.81	0.00
0012-44090	MCE PERMISSIVE TAX	0.00	76,617.00	175,246.04	0.00
0016-44102	TRANSFER FROM FED. GRANTS FUND	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	\$99,957.98	\$176,217.00	\$268,534.06	\$95,600.00
	TOTAL RECEIPTS AND BALANCE	\$359,296.46	\$356,609.41	\$448,926.47	\$328,715.00

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
2160-57013	STREET COSTS/MATERIALS	4,600.38	5,000.00	3,050.36	5,000.00
2160-57014	STREET COSTS/SALT	49,763.95	60,000.00	23,413.75	60,000.00
2160-57019	STREET COSTS/SIGNS	2,058.45	5,000.00	6,257.19	5,000.00
2160-57029	STREET COSTS/PVMT MARKS	25,343.60	16,000.00	16,593.45	16,000.00
2160-57057	STREET COSTS/TRAF. EQUIP.	8,965.17	9,000.00	14,225.59	9,000.00
2161-58043	ANNUAL PAVING PROGRAM	0.00	0.00	0.00	0.00
2163-58042	SALT BARN - DESIGN	30,405.00	0.00	27,270.00	0.00
2163-58043	SALT BARN - CONSTR	3,280.00	0.00	0.00	0.00
2164-58042	ELM ST BRIDGE-DESIGN	0.00	0.00	0.00	0.00
2165-58043	E. DIXIE DR PAVING -CONST	0.00	0.00	0.00	0.00
2166-58042	E. DIXIE DRIVE STP - DESIGN	25,000.00	0.00	0.00	0.00
2166-58043	E. DIXIE DRIVE STP - CONSTR	0.00	76,617.00	124,746.04	0.00
2167-58042	E. CENTRAL CRRSAA - DESIGN	25,500.00	0.00	0.00	0.00
2167-58043	E. CENTRAL CRRSAA - CONST	0.00	0.00	0.00	0.00
2170-58042	DORA LANE ROADWAY DESIGN	3,915.00	0.00	0.00	0.00
2180-59079	FEES	72.50	200.00	255.09	100.00
2180-59105	TRANS TO STREET FUND (202)	0.00	0.00	0.00	0.00
	SUBTOTAL	\$178,904.05	\$171,817.00	\$215,811.47	\$95,100.00
	CONTENGENCY	\$0.00	\$53,183.00	\$0.00	\$9,510.00
	TOTAL APPROPRIATION	\$178,904.05	\$225,000.00	\$215,811.47	\$104,610.00

MOTOR VEHICLE LICENSE TAX FUND – 216 (CON'T)

Commentary:

In 1988, the city council voted to impose an additional \$5.00 license tag fee beginning January 1, 1989. Also, the county commissioners voted to charge additional license tag fees, of which the city receives \$2.50 per vehicle. In accordance with state law, this fund must be established to account for these monies, which are used for streets.

In 2015, the State of Ohio Auditors have decided that the annual transfer from the Motor Vehicle License Tax Fund (#216) cannot be transferred to the Street Fund anymore. Adjustments in notable accounts are shown below.

Account #7013 Street Costs/Materials: (\$5,000)

Materials used in the repair of City streets by City personnel are charged to this account. Materials include backfill gravel, manhole rings and lids, catch basins, pipe, and concrete. Beginning in 2017, this capital type expenditures has been included in the Motor Vehicle License Tax Fund (#216).

Account #7014 Street Costs/Salt: (\$60,000)

Covers the purchase of de-icing material for snow and ice control. The expenditure in this account can vary greatly depending on the severity of the winter. It has been experienced that about 1,000 tons of salt and about 5,000 gallons of CaCl are used per year to maintain acceptable pavement conditions. This results in an annual budgeted amount of \$92,000. \$60,000 of this amount is included in the Motor Vehicle License Tax Fund. The remaining amount is shown in the Street Fund. The latest bids indicate a cost of \$91.37 per ton for road salt.

Account #7019 Street Costs/Signs: (\$5,000)

Items, materials, and supplies normally purchased in this account are those that have a life expectancy of more than one year including sign posts, traffic signs, and sign material.

Account #7029 Street Costs/Pavement Markings: (\$16,000)

Funding requested in this account will provide for the contracting of pavement marking retracing. The longer lane lines, arrows, stop bars, etc. must be painted by a contractor.

Account #7057 Street Costs/Traffic Equipment: (\$9,000)

This funding provides for the maintenance by outside contractors of traffic signals of the street system.

2024 BUDGET
CITY OF WEST CARROLLTON

FIRE TRUST FUND
ACCOUNT NO. 217

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$0.00	524.19	\$524.19	\$939.19
0008-44055 INTEREST	0.00	0.00	0.00	0.00
0011-44067 DONATIONS	7,248.19	5,000.00	535.00	0.00
0012-44090 MISCELLANEOUS	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	\$7,248.19	\$5,000.00	\$535.00	\$0.00
TOTAL RECEIPTS AND BALANCE	\$7,248.19	\$5,524.19	\$1,059.19	\$939.19

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
3651-57058 OTHER	6,724.00	5,000.00	120.00	0.00
3677-57090 MISCELLANEOUS	0.00	0.00	0.00	0.00
SUBTOTAL	\$6,724.00	\$5,000.00	\$120.00	\$0.00
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$6,724.00	\$5,000.00	\$120.00	\$0.00

This fund records the activity of resources donated to the fire department.

2024 BUDGET
CITY OF WEST CARROLLTON

LAW ENFORCEMENT TRUST FUND
ACCOUNT NO. 218

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$131,569.01	\$123,488.28	\$123,488.28	\$94,792.47
0008-44055	INTEREST	1,051.42	800.00	2,695.05	800.00
0011-44043	COURT FEES (TRANSPORTATION)	6,065.00	6,000.00	7,068.85	6,000.00
0011-44064	CONTRABAND PROCEEDS-STATE	28,706.11	0.00	0.00	0.00
0011-44067	DONATIONS	300.00	300.00	300.00	300.00
0012-44078	MANDATORY DRUG FINES	2,799.74	500.00	818.63	500.00
	TOTAL RECEIPTS	\$38,922.27	\$7,600.00	\$10,882.53	\$7,600.00
	TOTAL RECEIPTS AND BALANCE	\$170,491.28	\$131,088.28	\$134,370.81	\$102,392.47

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
3651-57058	OTHER	47,003.00	50,000.00	39,490.50	50,000.00
3651-57093	EDUCATION	0.00	0.00	0.00	0.00
3676-57079	FEES	0.00	0.00	87.84	0.00
3660-57058	GRANT EXPENDITURES	0.00	0.00	0.00	0.00
3676-57090	COURT ORDER REIMB.	0.00	0.00	0.00	0.00
3677-57058	CONTRABAND EXP.	0.00	0.00	0.00	0.00
	SUBTOTAL	\$47,003.00	\$50,000.00	\$39,578.34	\$50,000.00
	CONTINGENCY	\$0.00	\$10,000.00	\$0.00	\$5,900.00
	TOTAL APPROPRIATION	\$47,003.00	\$60,000.00	\$39,578.34	\$55,900.00

LAW ENFORCEMENT TRUST FUND - 218 (CON'T)

Commentary:

This fund was created in 1989 by Ordinance No. 2693, as required by state law. The fund was created after the police department obtained \$1,100 from a drug arrest and the court gave the money to the city.

The city council can appropriate money for expenditures from this fund for the following purposes in accordance with state law.

- Pay the costs of protracted or complex investigations or prosecutions;
- Provide reasonable technical training or expertise;
- To provide matching funds to obtain federal grants to aid law enforcement purposes the city council determines to be appropriate;
- However, the fund shall not be used to meet the operating costs of the city that are unrelated to law enforcement; and
- Clearly, the city council has wide latitude on use of the funds as long as it is law enforcement related.

2024 BUDGET
CITY OF WEST CARROLLTON

ECONOMIC DEVELOPMENT FUND
ACCOUNT NO. 220

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANC BALANCE - JAN. 1	\$238,691.64	\$376,496.77	\$376,496.77	\$95,392.25
0008-44055 INTEREST	0.00	0.00	1.35	0.00
0011-44045 439 E DIXIE	74.04	0.00	0.00	0.00
0011-44065 OTHER	100.00	0.00	0.00	0.00
0011-44070 EV CHARGING	0.00	800.00	495.10	400.00
0011-44090 REIMBURSEMENTS	4,088.17	0.00	79.65	0.00
0011-44094 BUSINESS LOAN REPAYMENT	0.00	0.00	0.00	0.00
0012-44040 GRANTS	23,771.88	0.00	0.00	0.00
0012-44041 ED/GE	0.00	0.00	0.00	0.00
0012-44094 LOAN PROCEEDS	0.00	0.00	0.00	0.00
0015-44099 TRANSFER FROM GEN FUND	103,056.85	0.00	0.00	0.00
0016-44099 TRANS FROM 1/2% FUND	723,614.76	430,000.00	0.00	196,000.00
TOTAL RECEIPTS	\$854,705.70	\$430,800.00	\$576.10	\$196,400.00
TOTAL RECEIPTS AND BALANCE	\$1,093,397.34	\$807,296.77	\$377,072.87	\$291,792.25

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
4059-57058 CARROLLTON PLAZA DEV	147,089.90	0.00	16,703.99	0.00
4059-4060-57 WHITE WATER DEV	42,024.65	0.00	13,679.25	0.00
4061-57021 BUSINESS INCENTIVES	166,185.14	192,000.00	3,808.93	33,500.00
4061-57023 MRKTG/IMAGE PROMOTION	43,704.49	60,000.00	85,806.98	61,500.00
4061-57058 PROPERTY	262,907.86	150,000.00	139,499.51	150,000.00
4061-58042 PROFESSIONAL SERV.	54,853.32	40,000.00	16,850.00	30,000.00
4062-57058 ED/GE	0.00	0.00	0.00	0.00
4063-57058 GRANTS	0.00	0.00	5,000.00	0.00
4064-57058 EV CHARGING STATION	135.21	250.00	331.96	300.00
SUBTOTAL	\$716,900.57	\$442,250.00	\$281,680.62	\$275,300.00
CONTENGENCY	\$0.00	\$157,750.00	\$0.00	\$5,900.00
TOTAL APPROPRIATION	\$716,900.57	\$600,000.00	\$281,680.62	\$281,200.00

ECONOMIC DEVELOPMENT FUND - 220 (CON'T)

Commentary:

This fund is created to help foster economic/community development projects using 1/2% CIP funds. The intent of these expenditures is to increase the city's revenues by expanding the tax base by creating employment opportunities within the city while improving the image of the of the community.

The following expenditures are set forth for 2024:

Business Incentives - \$ 33,500

These funds are provided for various tax incentives, grants, loans that can be offered to recruit new business and/or retain existing businesses. Funds are awarded based on plans and criteria approved by the City Council upon recommendation of the Economic Development Director. The 2021 estimated breakdown is as follows;

	<u>2023</u>	<u>2024</u>
Mitsumi Grant	\$12,000	\$12,000
Façade Grants	\$7,500	\$20,000
NuVasive	<u>\$1,300</u>	<u>\$1,500</u>
Total	<u>\$20,800</u>	\$33,500

Marketing/Image Promotion - \$ 61,500

	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>
Newsletter	\$25,000	\$25,000	\$25,000
Great Miami Riverway	\$7,000	\$7,000	\$7,000
Events: Ice Cream Social/other events	\$7,000	\$7,000	\$0
Archive Social	\$2,500	\$2,988	\$3,000
WCHS Booster Ad	\$500	\$500	\$0
Logo Items/Staff Apparel	\$1,500	\$1,500	\$5,000
First Four Sponsorship	\$6,000	\$5,000	\$5,000
Dayton Business Journal Profile	\$5,500	\$0	\$0
Volunteer Thank You	\$3,000	\$8,500	\$3,000
Subscriptions(Adobe,Canva, M.Chimp)	\$0	\$0	\$1,200
Ribbon Cutting Supplies	\$0	\$0	\$2,000
Misc. Ads/Sponsorships	\$0	\$0	\$2,300
Holiday Pole Banners	\$0	\$0	\$4,000
Digital Entry Sign	\$0	\$760	\$1,500
Website and Social Media*	<u>\$2,000</u>	<u>\$26,752</u>	<u>\$2,500</u>
TOTAL	<u>\$60,000</u>	<u>\$85,000</u>	<u>\$61,500</u>

* New Website and Social Media - Software/Social Media Adverts/ADA compliance

Professional Services - \$30,000

This line items covers miscellaneous consulting services. Examples the various types of services procured include real estate evaluation, environmental and development related consulting and specialized legal consulting. Doug Harnish -- \$12,000, Legal Services - \$10,000, Misc, \$8,000

2024 BUDGET
CITY OF WEST CARROLLTON

PROPERTY ACQUISITION REHABILITATION FUND
ACCOUNT NO. 221

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$54,000.00	\$54,000.00	\$54,000.00	\$54,000.00
0005-44040 GRANTS	0.00	0.00	0.00	0.00
0015-44094 LOAN PROCEEDS	0.00	0.00	0.00	0.00
0025-44090 REHAB PROCEEDS	0.00	0.00	0.00	0.00
0050-44090 REIMBURSEMENTS	0.00	0.00	0.00	0.00
0050-44099 FUND TRANS	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL RECEIPTS AND BALANCE	\$54,000.00	\$54,000.00	\$54,000.00	\$54,000.00

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
4100-57040 LOAN REPAYMENT	0.00	0.00	0.00	0.00
4500-57058 REHAB COSTS	0.00	0.00	0.00	0.00
4800-57058 PROPERTY PURCHASES	0.00	0.00	0.00	0.00
SUBTOTAL	\$0.00	\$0.00	\$0.00	\$0.00
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$0.00	\$0.00	\$0.00	\$0.00

Commentary:

This fund was created to acquire, rehabilitate, and then sell blighted property with the intent to stabilize and improve property values.

2024 BUDGET
CITY OF WEST CARROLLTON

NEIGHBORHOOD IMPROVEMENT FUND
ACCOUNT NO. 222

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$1,520.25	\$10,706.24	\$10,706.24	\$40,906.17
0014-44090 REHAB PROCEEDS	0.00	0.00	0.00	0.00
0015-44040 CDBG PROGRAM	0.00	75,000.00	0.00	100,000.00
0016-44040 GRANTS	0.00	0.00	0.00	0.00
0016-44046 MC LAND BANK GRANT	0.00	50,000.00	0.00	50,000.00
0016-44058 LOAN PAYMENTS	300.00	300.00	450.00	300.00
0016-44090 REIMBURSEMENTS	16,442.07	0.00	0.00	0.00
0016-44099 TRANS FROM 1/2% FUND	62,022.41	70,000.00	70,000.00	70,000.00
TOTAL RECEIPTS	\$78,764.48	\$195,300.00	\$70,450.00	\$220,300.00
TOTAL RECEIPTS AND BALANCE	\$80,284.73	\$206,006.24	\$81,156.24	\$261,206.17

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
4540-57058 CDBG PROGRAM	26,972.22	0.00	3,945.71	0.00
4544-57058 REHAB PROGRAM	0.00	0.00	0.00	0.00
4550-57058 DEMOLITION REPAIR	16,442.07	0.00	0.00	0.00
4545-57058 BUS SHELTER	0.00	2,500.00	0.00	2,500.00
4548-57058 ALEX-BELL UNDERPASS	23,440.00	135,000.00	9,160.00	135,000.00
4551-57015 PAINT PROGRAM	0.00	2,500.00	380.66	2,500.00
4551-57023 NEIGHBORHOOD IMPROV. FUND	2,253.00	30,000.00	26,763.70	0.00
4551-57040 MC LAND BANK LOAN	0.00	0.00	0.00	0.00
4551-57046 MC LAND BANK GRANT	251.20	75,000.00	0.00	75,000.00
4551-57058 PROPERTY PURCHASES	220.00	20,000.00	0.00	20,000.00
SUBTOTAL	\$69,578.49	\$265,000.00	\$40,250.07	\$235,000.00
CONTINGENCY	\$0.00	\$35,000.00	\$0.00	\$1,000.00
TOTAL APPROPRIATION	\$69,578.49	\$300,000.00	\$40,250.07	\$236,000.00

NEIGHBORHOOD IMPROVEMENT FUND - 222

Commentary

This fund was established in 2002 based on Council's desire to establish a special fund for needed home improvements to improve neighborhoods and to help strengthen property values. The Council places a high priority on striving to improve the housing stock and protecting neighborhoods from decline.

Revenue

0015-4040 - CDBG Program

Community Development Block Grant (CDBG) program revenues are provided by Montgomery County for projects within the CDBG Olde Downtown or Infirmary Road Target Areas, or for projects that address a slum and blight condition, at up to 80% of the project cost. In 2022, funds were expended on 9 light poles and 4 planters to complete the Carrollton Centre project. \$100k in CDBG funds were awarded in 2022 and another \$60k in 2024 to use for improvements to the I-75/Alex-Bell Underpass.

0016-4040 - Grants

This account includes 80% grant reimbursements for bus shelter projects through the Greater Dayton Regional Transit Authority's Community Grants Program, and the Job Access-Reverse Commute (JARC) program administered by the Miami Valley Regional Planning Commission. No projects are proposed in 2024 at this time.

0016-4046 - MC Land Bank

The Montgomery County Land Reutilization Corporation, also known as the "Land Bank", was formed to assist local communities with revitalizing vacant and abandoned property. In 2024 staff will submit an application for a \$50k planning grant to update the Comprehensive Plan.

0016-4058 - Loan Payments

Loan payment revenues include loan payments by homeowners participating in a CountyCorp loan program established in 2002, which was designed to be a low-interest revolving loan program for low- to moderate-income homeowners, administered by CountyCorp based on criteria established by City Council. A total of nine loans were originated by CountyCorp in 2002 and 2003, the payments from which are being received until the loans are paid off. County Corp discontinued this program due to high administrative costs to originate and service the loans, as well as dwindling interest by homeowners. One loan remains.

0016-4090 - Reimbursements

In 2022 funds were received from the insurance company for a fire at 113 Robert St., which were kept in escrow until the structure was demolished and site restored, in order to pay for the demolition work with the balance of the proceeds to be distributed to the property owner.

NEIGHBORHOOD IMPROVEMENT FUND - 222 - (CON'T)

Expenditures

4540-7058 - CDBG Program

This account includes final costs for improvements to the Carrollton Centre in 2022.

4550-7058 - Demolition Repair

These funds were distributed to the demolition company that removed the fire-damaged structure and restored the site at 113 Robert St., with the remaining funds being distributed to the property owner.

4545-7058 - Bus Shelter

This account includes expenditures for bus shelter projects described previously using Grants revenue. \$2,500 is budgeted for ongoing maintenance of existing shelters, primarily for vandalism repairs.

4548-7058 - Alex-Bell Underpass

In response to complaints, this account was established to create a conceptual plan for aesthetic and safety improvements to the I-75 underpass at Alex-Bell Road in 2021. Funds were budgeted and expended in 2022 to prepare final construction drawings. While funds were budgeted to begin construction in 2023, ODOT permitting requirements delayed the start of the project. Project construction will be underway in 2024.

4551-7015 - Paint Program

To support the maintenance and improvement of residential neighborhoods, this program provides free paint or siding to homeowners who meet certain eligibility requirements, on a limited basis. In 2010 this program was expanded to provide for nuisance abatement assistance for homeowners without the financial means to address property maintenance violations.

4551-7023 - Neighborhood Improvement Fund

This program provides funding for improvements to support civic pride in the city's neighborhoods, and to enhance the city's built environment and public image. In 2021 funds were used to complement the Carrollton Centre streetscaping project by installing two brick gateway pillar signs in the district. In 2022 funds from this account were used to install a third public parking sign for the Carrollton Centre. In 2023 staff pursued a new streetscaping concept for SR741, by replacing landscaping with decorative colored stones. No funds are budget in 2024.

4551-7046 - MC Land Bank Grant

This account includes the total cost of an update to the city's Comprehensive Plan, to be offset by a \$50k planning grant application to the Land Bank.

4551-7058 - City Purchases

These funds are used to support and enhance property values in the city's neighborhoods by acquiring abandoned/blighted property for redevelopment. These funds provide the application fee required to purchase tax-delinquent nuisance properties through Montgomery County's tax foreclosure programs. These funds are also used to pay tax assessments to the Land Bank for city-owned properties being held.

2024 BUDGET
CITY OF WEST CARROLLTON

TIF FUND (Entertainment District)
ACCOUNT NO. 225

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$31,924.33	\$41,832.73	\$41,832.73	\$25,434.41
0001-44001	REAL ESTATE TAX	73,937.04	48,000.00	52,803.70	55,000.00
0013-44090	REIMBURSEMENTS	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	\$73,937.04	\$48,000.00	\$52,803.70	\$55,000.00
	TOTAL RECEIPTS AND BALANCE	\$105,861.37	\$89,832.73	\$94,636.43	\$80,434.41

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
4100-57092	SCHOOL REIMBURSEMENT	17,768.45	18,000.00	30,671.60	20,000.00
4500-57042	PROFESSIONAL SERVICES	42,000.00	36,000.00	37,150.00	42,000.00
4500-57058	CONSTRUCTION	0.00	0.00	0.00	0.00
4900-57079	COUNTY FEES	4,260.19	3,500.00	1,380.42	1,500.00
	SUBTOTAL	\$64,028.64	\$57,500.00	\$69,202.02	\$63,500.00
	CONTINGENCY	\$0.00	\$17,500.00	\$0.00	\$4,500.00
	TOTAL APPROPRIATION	\$64,028.64	\$75,000.00	\$69,202.02	\$68,000.00

Commentary:

Tax increment financing, or TIF, is a public financing method used for redevelopment, infrastructure, and other improvements. This TIF uses the increase in real estate tax generated from property improvements in the entertainment district. The school's share is 40%.

For 2023 the properties generating income are Ele', Sonic, and Taco Bell.

Funds in the professional services line item are for economic development services for the redevelopment of the exit 47 area.

2024 BUDGET
CITY OF WEST CARROLLTON

TIF FUND (Carrollton Centre)
ACCOUNT NO. 226

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$300,115.70	\$300,115.70	\$300,115.70	\$154,805.20
0001-44001	REAL ESTATE TAX	0.00	100,000.00	0.00	100,000.00
0016-44099	CIP TRANSFER	0.00	0.00	0.00	0.00
0013-44090	REIMBURSEMENTS	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	\$0.00	\$100,000.00	\$0.00	\$100,000.00
	TOTAL RECEIPTS AND BALANCE	\$300,115.70	\$400,115.70	\$300,115.70	\$254,805.20

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
4100-57092	SCHOOL REIMBURSEMENT	0.00	40,000.00	0.00	40,000.00
4500-57058	CONSTRUCTION	0.00	0.00	0.00	0.00
4900-57079	COUNTY FEES	0.00	500.00	0.00	500.00
4900-59101	TRANSFERS TO DEBT	0.00	143,000.00	145,310.50	143,000.00
	SUBTOTAL	\$0.00	\$183,500.00	\$145,310.50	\$183,500.00
	CONTINGENCY	\$0.00	\$26,500.00	\$0.00	\$5,900.00
	TOTAL APPROPRIATION	\$0.00	\$210,000.00	\$145,310.50	\$189,400.00

Commentary:

Tax increment financing, or TIF, is a public financing method used for redevelopment, infrastructure, and other improvements. This TIF uses the increase in real estate tax generated from property improvements for Carrollton Centre. The school's share is 40%.

DEBT SERVICE

2024 BUDGET
CITY OF WEST CARROLLTON

RIVER DISTRICT INFRASTRUCTURE
BOND RETIREMENT FUND
ACCOUNT NO. 301

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$0.00	\$0.00	\$0.00	\$0.00
0014-44094 DEBT PROCEEDS	0.00	0.00	0.00	5,065,000.00
0016-44098 TRANSFER FROM TIF	\$0.00	\$0.00	\$0.00	\$0.00
0016-44099 TRANS FROM 1/2% FUND	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	\$0.00	\$0.00	\$0.00	\$5,065,000.00
TOTAL R TOTAL RECEIPTS AND BA AND BALANCE	\$0.00	\$0.00	\$0.00	\$5,065,000.00

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
3871-57060 PRINCIPAL	0.00	0.00	0.00	2,500,000.00
3872-57061 INTEREST	0.00	0.00	0.00	125,000.00
3873-57065 TRANSFER TO 418	0.00	0.00	0.00	2,400,000.00
3872-57067 LEGAL	0.00	0.00	0.00	40,000.00
SUBTOTAL	\$0.00	\$0.00	\$0.00	\$5,065,000.00
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$0.00	\$0.00	\$0.00	\$5,065,000.00

Commentary:

NEW FUND FOR 2024

Fund reactivated to service Debt on infrastructure for the River District Development

2024 BUDGET
CITY OF WEST CARROLLTON

CARROLLTON PLAZA
BOND RETIREMENT FUND
ACCOUNT NO. 302

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$33,099.25	\$0.00	\$0.00	\$180,000.00
0014-44094	DEBT PROCEEDS	3,951,670.59	4,720,000.00	4,725,000.00	4,320,000.00
0016-44099	TRANS FROM 1/2% FUND	31,277.60	184,919.00	380,000.00	300,000.00
	TOTAL RECEIPTS	\$3,982,948.19	\$4,904,919.00	\$5,105,000.00	\$4,620,000.00
	TOTAL RECEIPTS AND BALANCE	\$4,016,047.44	\$4,904,919.00	\$5,105,000.00	\$4,800,000.00

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
3870-57060	DEBT - PRINCIPAL	3,965,000.00	4,720,000.00	4,720,000.00	4,520,000.00
3870-57061	DEBT - INTEREST	19,769.94	149,919.00	149,919.00	226,000.00
3870-57962	TRANSFER TO RIVER	0.00	0.00	0.00	0.00
3872-57067	LEGAL	31,277.50	35,000.00	55,081.00	35,000.00
	SUBTOTAL	\$4,016,047.44	\$4,904,919.00	\$4,925,000.00	\$4,781,000.00
	CONTINGENCY	\$0.00	\$195,081.00	\$0.00	\$114,000.00
	TOTAL APPROPRIATION	\$4,016,047.44	\$5,100,000.00	\$4,925,000.00	\$4,895,000.00

Commentary:

In 2022, the City renewed a one-year 4.720 million dollar BAN to cover the cost of acquiring and improving the Carrollton Plaza property at an effective rate of 3.15%. This 2022 issue increased \$755,000 to include new properties, 456 E. Dixie Drive, 440 E. Central, as well as additional anticipated development costs.

2024 BUDGET
CITY OF WEST CARROLLTON
VEHICLE BOND RETIREMENT FUND
ACCOUNT NO. 303

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE, JAN. 1	\$0.00	\$0.00	\$0.00	\$0.00
0014-4094 DEBT PROCEEDS	0.00	0.00	0.00	0.00
0009-44058 FIRE FUND	0.00	0.00	0.00	0.00
0016-44099 TRANSFER FROM 1/2%	249,036.73	247,000.00	250,690.00	249,750.00
TOTAL RECEIPTS	\$249,036.73	\$247,000.00	\$250,690.00	\$249,750.00
TOTAL RECEIPTS AND BALANCE	\$249,036.73	\$247,000.00	\$250,690.00	\$249,750.00

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
3871-57060 PRINCIPAL	230,000.00	230,000.00	235,000.00	235,000.00
3872-57061 INTEREST	19,036.73	17,000.00	14,190.00	14,000.00
3872-57067 PROFESSIONAL FEES	0.00	0.00	1,500.00	750.00
SUBTOTAL	\$249,036.73	\$247,000.00	\$250,690.00	\$249,750.00
CONTINGENCY	\$0.00	\$28,000.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$249,036.73	\$275,000.00	\$250,690.00	\$249,750.00

Commentary:

This fund administers the vehicle debt obligations. The debt will retire as follows:

Debt Service Schedule

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2022	230,000	19,037
2023	235,000	16,385
2024	235,000	13,730
2025	240,000	11,074
2026	245,000	8,362
2027	245,000	5,594
2028	<u>250,000</u>	<u>2,825</u>
TOTAL	<u>\$1,680,000</u>	<u>\$77,006</u>

The majority of the cost is for the Fire Departments ladder truck and ambulance purchased in 2019. The interest rate is locked in at 1.13% for the duration of the loan.

2024 BUDGET
CITY OF WEST CARROLLTON

CARROLLTON CENTRE BOND RETIREMENT FUND
ACCOUNT NO. 304

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$660.00	\$0.00	\$0.00	\$0.00
0014-44094 DEBT PROCEEDS	0.00	0.00	0.00	0.00
0009-44057 MISC. INCOME	0.00	0.00	0.00	0.00
0016-44099 TRANSFER FROM TIF	0.00	143,000.00	145,310.50	143,000.00
0016-44099 TRANSFER FROM 1/2%	141,844.80	0.00	0.00	0.00
TOTAL RECEIPTS	\$141,844.80	\$143,000.00	\$145,310.50	\$143,000.00
TOTAL RECEIPTS AND BALANCE	\$142,504.80	\$143,000.00	\$145,310.50	\$143,000.00

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
3871-57060 PRINCIPAL	105,000.00	110,000.00	110,000.00	110,000.00
3872-57061 INTEREST	37,455.76	35,200.00	34,560.50	33,000.00
3872-57067 PROFESSIONAL FEES	49.04	0.00	750.00	0.00
SUBTOTAL	\$142,504.80	\$145,200.00	\$145,310.50	\$143,000.00
CONTINGENCY	\$0.00	\$19,800.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$142,504.80	\$165,000.00	\$145,310.50	\$143,000.00

Commentary:

This fund administers the Carrollton Centre Road Improvement debt. The debt will retire as follows;

Debt Service Schedule

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2022	105,000	37,455.76
2023	110,000	35,220.50
2024	110,000	32,987.50
2025	115,000	30,754.50
2026	115,000	28,420.00
2027	120,000	26,085.50
2028	120,000	23,649.50
2029	120,000	21,213.50
2030	125,000	18,777.50
2031	125,000	16,240.00
2032	130,000	13,702.50
2033	130,000	11,063.50
2034	135,000	8,424.50
2035	140,000	5,684.00
2036	140,000	2,842.00
TOTAL	<u>\$1,840,000</u>	<u>\$312,521</u>

The interest rate is locked in at 2.03% for the duration of the loan.
The Carrollton Centre TIF will be the funding source to extinguish this debt.
The County has had some unexpected delays in establishing the TIF.
Therefore the CIP will be the short-term funding source.

2024 BUDGET
CITY OF WEST CARROLLTON

BOND RETIREMENT FUND
ACCOUNT NO. 306

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$0.00	\$0.00	\$0.00	\$0.00
0014-44094	DEBT PROCEEDS	452,244.00	0.00	0.00	0.00
0015-44070	MISC. INCOME	0.00	0.00	0.00	0.00
0016-44099	TRANSFER FROM 1/2%	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	\$452,244.00	\$0.00	\$0.00	\$0.00
	TOTAL RECEIPTS AND BALANCE	\$452,244.00	\$0.00	\$0.00	\$0.00

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
3871-57060	PRINCIPAL	450,000.00	0.00	0.00	0.00
3872-57061	INTEREST	2,244.00	0.00	0.00	0.00
	SUBTOTAL	\$452,244.00	\$0.00	\$0.00	\$0.00
	CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$452,244.00	\$0.00	\$0.00	\$0.00

Commentary:

Debt for miscellaneous economic development properties extinguished in 2022.

The properties included Bowman, McDonald's, Lyon's and Alex Road properties.

CAPITAL IMPROVEMENTS

2024 BUDGET
CITY OF WEST CARROLLTON

STREET IMPROVEMENT FUND
ACCOUNT NO. 402

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$217,586.06	\$734,633.17	\$734,633.17	\$555,982.22
0004-44005	LICENSE PLATE FEE (\$5)	0.00	60,000.00	58,037.84	60,000.00
0004-44028	PERMISSIVE TAX GRANT	0.00	0.00	0.00	0.00
0004-44029	GASOLINE TAX (10.5¢)	255,839.53	260,000.00	262,148.56	255,000.00
0005-44036	STATE GRANT-ELM STREET	0.00	0.00	0.00	0.00
0008-44055	INTEREST	0.00	0.00	55.13	0.00
0011-44070	MISCELLANEOUS	0.00	0.00	0.00	0.00
0013-44090	REIMBURSEMENTS	0.00	0.00	0.00	0.00
0013-44094	DEBT PROCEEDS	0.00	0.00	0.00	0.00
0016-44099	TRANS FROM 1/2% FUND	500,000.00	477,000.00	377,000.00	387,500.00
	TOTAL RECEIPTS	\$755,839.53	\$797,000.00	\$697,241.53	\$702,500.00
	TOTAL RECEIPTS AND BALANCE	\$973,425.59	\$1,531,633.17	\$1,431,874.70	\$1,258,482.22

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
4061-57091	REFUNDS	0.00	0.00	0.00	0.00
4061-58034	LEGAL AD	728.00	1,000.00	1,423.60	1,000.00
4061-58098	CONTINGENCY	0.00	10,000.00	6,000.00	10,000.00
4100-58042	ST RESURFACING - ENG	573.34	2,000.00	734.82	2,000.00
4101-58043	ST RESURFACING - CONS	64,702.48	676,133.00	533,521.61	676,133.00
4102-58043	SIDEWALK/CURB CONST. (CITY)	44,928.09	60,000.00	128,319.52	60,000.00
4103-58043	ALLEY RESURFACING	0.00	60,000.00	73,738.50	60,000.00
4104-58043	MANHOLE/CATCH BASIN	11,517.30	25,000.00	33,898.44	25,000.00
4112-58043	EXIT 47 CONS - CITY SHARE	0.00	0.00	0.00	0.00
4115-58041	ELM ST BRIDGE - R/W	0.00	20,000.00	12,150.00	0.00
4115-8042	ELM ST BRIDGE - ENGR.	0.00	0.00	0.00	0.00

STREET IMPROVEMENT FUND - 402 (CON'T)

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
4115-58043 ELM ST BRIDGE-CONSTR	0.00	0.00	0.00	0.00
4120-58043 BRIDGE REPAIRS	0.00	10,000.00	742.91	10,000.00
4125-58043 PARKING LOT/RESURFACING/ DRIVE WAY REPAIR OLD FIRE STATION	0.00	20,000.00	0.00	42,000.00
4127-58043 ATT UTILITY RELOCATE - DORA LN	56,146.20	0.00	0.00	0.00
4136-58042 OWL CREEK FLOOD PROTECTION STUDY	0.00	50,000.00	0.00	75,000.00
4137-58042 SALT BARN CONSTRUCTION	0.00	0.00	0.00	0.00
4140-58042 E CENTRAL LN TAPER - ENG	0.00	10,800.00	8,550.00	0.00
4140-58043 E CENTRAL LN TAPER - CONST	0.00	39,200.00	0.00	0.00
4150-58043 WEST CENTRAL PROJECT	0.00	0.00	0.00	0.00
4152-58042 W. CENTRAL STP - DESIGN	0.00	0.00	0.00	0.00
4152-58043 W. CENTRAL STP - CONST	0.00	0.00	0.00	0.00
4170-57060 GIBBONS ROAD IMPRV - PRINC	4,914.16	4,914.16	4,914.16	4,914.16
4192-58060 MAYROSE BRIDGE - PRINC	14,249.94	14,249.94	14,249.94	14,249.94
4194-58060 FARMERSVILLE-W.C. ROAD - PRINC	24,416.84	24,416.84	24,416.84	24,416.84
4196-58060 ELM STREET BRIDGE - PRINC	16,616.07	33,232.15	33,232.14	33,232.14
SUBTOTAL	\$238,792.42	\$1,060,946.09	\$875,892.48	\$1,037,946.08
CONTENGENCY	\$0.00	\$189,053.91	\$0.00	\$103,795.00
TOTAL APPROPRIATION	\$238,792.42	\$1,250,000.00	\$875,892.48	\$1,141,741.08

STREET IMPROVEMENT FUND - 402 (CON'T)

Commentary:

Annual Street Resurfacing:

Legal Ad	\$1,000
Engineering	\$2,000
Crack Sealing	\$12,000 (by Street Division)
Asphalt Repairs	\$20,000 (by Street Division)
Street Resurfacing	\$644,133
Alley Resurfacing	<u>\$60,000</u>
TOTAL	\$739,133

Funding in these accounts covers the cost of bid advertisement, the cost of on-site inspection of the street repairs, and the cost of asphalt overlay to complete street repairs. The funds shown here for resurfacing will be utilized to resurface the 2024 Street Resurfacing Program. Work includes milling, and asphalt overlay.

Sidewalk/Curb Construction (City) - \$60,000

Funding covers the cost of those repairs that the City is responsible for.

Bridge Repairs:

Funding in this account will cover any preventive maintenance or repairs on bridges following the annual inspection performed for the city by the County Engineer's office. At this time, no repairs are scheduled for 2024. The City is responsible for the maintenance of five bridges:

- A) Dixie Drive/Central Avenue over the Conrail railroad
- B) Primrose Drive over the Primrose Tributary
- C) Elm Street over Owl Creek
- D) Mayrose Drive over Owl Creek
- E) Student Street over Owl Creek

Miscellaneous Manhole & Catch Basin Repair - \$25,000:

The funding requested covers the repairs of manholes and catch basins as needed.

Parking Lot Resurfacing/Driveway Repair - \$42,000

Includes funds to repair the concrete driveway at the old Fire Station .

Owl Creek Flood Protection Study - \$75,000:

An update to the 2005 Owl Creek Flood Protection Study is proposed in 2024.

STREET IMPROVEMENT FUND - 402 (CON'T)

Gibbons Road Improvements Loan Debt - Principal:

This project was submitted for funding as a grant/loan by the Ohio Public Works Commission as part of their State Issue 2 Grant Program. The project was completed in the summer 2008 at a final cost of \$416,698.49. This was \$23,563.51 (5.4%) under budget. In all, a \$110,066 Grant was received for this project. The Loan amount totaled \$98,283.25 and will be amortized over 20 years at 0% interest. The 2024 budget will include \$4,914.16 to cover the loan debt principal payments for this year.

Mayrose Bridge Loan Debt - Principal

The construction of this bridge replacement project was funded with a 50% Grant and 50% Loan from the Ohio Public Works Commission which supplemented local funding. The Loan portion of this funding attributable to the Street Improvement Fund (\$287,760.00) is due in bi-annual installments over a 20-year period beginning in 2011. The 2024 budget will include \$14,249.96 to cover the loan debt principal payments for this year.

Farmersville-West Carrollton Road Loan Debt - Principal

The construction of this roadway improvement project was funded with a 25% Grant and 75% Loan from the Ohio Public Works Commission which supplemented local funding. The Loan portion of this funding attributable to the Street Improvement Fund (\$488,336.70) is due in bi-annual installments over a 20-year period beginning in 2013. The 2024 budget will include \$24,416.84 to cover the loan debt principal payments for this year.

Elm Street Bridge Loan Debt - Principal

The construction of this bridge replacement project was funded with a 50% Grant and 50% Loan from the Ohio Public Works Commission which supplemented local funding. The Loan portion of this funding attributable to the Street Improvement Fund (\$664,643.00) is due in bi-annual installments over a 20-year period beginning in 2021. The 2024 budget will include \$33,232.15 to cover the loan debt principal payments for this year.

Contingency - \$10,000:

This contingency is allocated for unexpected street work.

2024 BUDGET
CITY OF WEST CARROLLTON

PARKS AND PLAYGROUND FUND
ACCOUNT NO. 406

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$0.00	\$0.00	\$0.00	\$8,274.27
0005-44036 GRANTS	0.00	0.00	0.00	0.00
0011-44067 DONATIONS	0.00	0.00	0.00	22,500.00
0012-44058 LOAN PAYMENTS	0.00	0.00	0.00	0.00
0013-44090 REIMBURSEMENTS	0.00	0.00	458.96	0.00
0016-44099 TRANS FROM 1/2% FUND	90,581.41	85,000.00	57,000.00	140,000.00
TOTAL RECEIPTS	\$90,581.41	\$85,000.00	\$57,458.96	\$162,500.00
TOTAL RECEIPTS AND BALANCE	\$90,581.41	\$85,000.00	\$57,458.96	\$170,774.27

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
4600-58043 TWO MOWERS	32,487.99	0.00	0.00	35,000.00
4602-58043 MAIN MOWER	0.00	0.00	0.00	0.00
4661-58043 LEIWIG PARK PATHWAY	0.00	55,000.00	22,006.25	0.00
4661-57058 COURT RESURF.	36,723.42	0.00	0.00	45,000.00
4662-57058 POOL IMPROVEMENTS	21,640.00	0.00	0.00	0.00
4663-57058 DOG PARK	0.00	0.00	0.00	60,000.00
4665-58043 PLAYGROUND REPLACEMENT	0.00	30,000.00	27,178.44	0.00
SUBTOTAL	\$90,851.41	\$85,000.00	\$49,184.69	\$140,000.00
CONTINGENCY	\$0.00	\$10,000.00	\$0.00	\$14,000.00
TOTAL APPROPRIATION	\$90,851.41	\$95,000.00	\$49,184.69	\$154,000.00

Commentary:

This fund is supported by the 1/2% income tax CIP and is used for various parks and recreation related projects.

2024 BUDGET
CITY OF WEST CARROLLTON
VEHICLE REPLACEMENT FUND
ACCOUNT NO. 412

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$24,443.43	\$56,948.00	\$56,948.00	\$65,359.54
0012-44085 VEHICLE SALES	0.00	30,000.00	0.00	30,000.00
0016-44099 TRANS FROM 1/2% FUND	105,507.74	240,000.00	225,000.00	325,000.00
TOTAL RECEIPTS	\$105,507.74	\$270,000.00	\$225,000.00	\$355,000.00
TOTAL RECEIPTS AND BALANCE	\$129,951.17	\$326,948.00	\$281,948.00	\$420,359.54

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
5001-57029 AUCTION FEES	0.00	5,000.00	0.00	5,000.00
5001-58050 PARKS VEHICLES	0.00	80,000.00	53,864.00	50,000.00
5002-58050 FIRE VEHICLES	0.00	0.00	0.00	0.00
5003-58050 MEDIC	0.00	0.00	0.00	0.00
5004-58050 POLICE VEHICLES	73,003.17	150,000.00	162,724.46	150,000.00
5005-58050 BUILDING INSPECTION	0.00	35,000.00	0.00	35,000.00
5006-58050 LADDER TRUCK	0.00	0.00	0.00	0.00
500X-58050 STREET VEHICLES	0.00	0.00	0.00	0.00
5007-58050 STREET 1/2-TON PICKUP	0.00	0.00	0.00	0.00
5060-58050 STREET 1-TON DUMP TRK	0.00	0.00	0.00	60,000.00
5061-58050 STREET 5-TON DUMP TRK	0.00	0.00	0.00	0.00
5061-58061 STREET 1-TON DUMP TRK	0.00	0.00	0.00	60,000.00
5062-58050 OTHER	0.00	0.00	0.00	0.00
SUBTOTAL	\$73,003.17	\$270,000.00	\$216,588.46	\$360,000.00
CONTENGECY	\$0.00	\$40,000.00	\$0.00	\$36,000.00
TOTAL APPROPRIATION	\$73,003.17	\$310,000.00	\$216,588.46	\$396,000.00

VEHICLE REPLACEMENT FUND - 412 (CON'T)

Commentary:

The following vehicle purchases are budgeted for 2024:

Parks 3/4 Ton Pickup	\$50,000
Insp. Jeep/SUV	\$35,000
Police 2 patrol Vehicles	\$150,000
Street 2- 1 ton dump trucks	\$120,000
Total	<u>\$355,000</u>

2024 BUDGET
CITY OF WEST CARROLLTON

RIVER DISTRICT
ACCOUNT NO. 418

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$0.00	\$0.00	\$0.00	\$2,576,287
0005-44036 GRANTS	0.00	750,000	0	550,000
0013-44090 REIMBURSEMENTS	0.00	0.00	0.00	0.00
0014-44094 DEBT PROCEEDS	0.00	0.00	2,500,000	2,400,000
0015-44498 ADVANCE IN	0.00	0.00	200,000	0.00
0016-44099 TRANS FROM 1/2% FUND	0.00	66,000	66,000	90,000
TOTAL RECEIPTS	\$0.00	816,000	2,766,000	\$3,040,000
TOTAL RECEIPTS AND BALANCE	\$0.00	816,000	2,766,000	\$5,616,287

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
5361-58042 ENGINEERING (Roadwork)	0.00	0	96,273	65,000
5361-58043 WHITE WATER PROJECT	0.00	700,000	0	358,900
5361-58044 LAND PURCHASE	0.00	0.00	0.00	0.00
5363-58043 CAPITAL	0.00	0.00	0.00	0.00
5361-59120 ADVANCE OUT	0.00	0.00	0	0.00
5364-58043 RIVERFRONT	0.00	66,000	93,440	66,000
5365-58043 INFRASTRUCTURE	0.00	0.00	0.00	2,258,500
SUBTOTAL	\$0.00	\$766,000.00	\$189,713.25	\$2,748,400.00
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$203,340.00
TOTAL APPROPRIATION	\$0.00	\$766,000.00	\$189,713.25	\$2,951,740.00

Commentary:

This fund contains various river district development projects.

Riverfront - \$66,000

Includes payments to - Dillin/Woodard - \$30,000
DSD Advisors - \$36,000

Infrastructure - \$2,258,500

Completion of phase One improvements in 2024

2024 BUDGET
CITY OF WEST CARROLLTON

SPECIAL ASSESSMENT FUND
ACCOUNT NO. 502

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$36,482.17	\$207,148.87	\$207,148.87	\$203,711.45
0009-44059 CURBS AND SIDEWALKS	39,420.21	50,000.00	251,086.17	50,000.00
0016-44099 TRANS FROM 1/2% FUND	450,000.00	452,000.00	453,000.00	453,000.00
TOTAL RECEIPTS	\$489,420.21	\$502,000.00	\$704,086.17	\$503,000.00
TOTAL RECEIPTS AND BALANCE	\$525,902.38	\$709,148.87	\$911,235.04	\$706,711.45

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
6072-57079 TREAS/AUDIT FEES	2,030.60	3,000.00	3,042.85	3,000.00
6072-57091 REFUNDS	0.00	0.00	0.00	0.00
6072-58043 CURB & SIDEWALK CONST.(ASSESSED)	316,722.91	500,000.00	704,480.74	650,000.00
6074-58043 OTHER PROJECTS	0.00	0.00	0.00	0.00
SUBTOTAL	\$318,753.51	\$503,000.00	\$707,523.59	\$653,000.00
CONTINGENCY	\$0.00	\$47,000.00	\$0.00	\$19,000.00
TOTAL APPROPRIATION	\$318,753.51	\$550,000.00	\$707,523.59	\$672,000.00

Commentary:

The revenue for this fund comes from assessments for curb, gutter, and sidewalk projects. These projects were originally funded out of the general and 1/2% CIP funds. The receipts, which are collected by the county auditor, are used to reimburse those funds for the advances. The assessments are allocated to the property owner up to ten years.

Starting in 2018, the receipts will remain in this fund for future sidewalk projects.

The schedule on the following page shows the special assessment reimbursements.

Account #6072-8043 Sidewalk/Curb Construction (Assessed): (\$280,000)

The property owner reimburses all of this expenditure to the city either by direct payment or through an assessment process. Expenditures made in this account are for the cost of repair and replacement of sidewalk, curb, and gutter included in the city's annual program for such work and only those costs that are the abutting property owners' responsibility. During the 2022 Program, owners have until May 21, 2022 to enact the repairs themselves. Then the remaining work will be bid and repaired by a city hired contractor. These repairs are subject to assessments.

SPECIAL ASSESSMENT RETIREMENT SCHEDULE
SPECIAL ASSESSMENTS (CONTINUED)

		<u>PY2012</u> <u>C G & S</u>	<u>PY2014</u> <u>C G & S</u>	<u>PY2016</u> <u>C G & S</u>	<u>PY2017</u> <u>C G & S</u>	<u>PY2018</u> <u>C G & S</u>	<u>PY2020</u> <u>C G & S</u>	<u>PY2022</u> <u>C G & S</u>	<u>Totals</u>
FY2022	Principle Interest	\$5,786.23 \$0.00	\$6,165.03 \$0.16	\$8,812.88 \$83.09	\$2,242.10 \$41.91	\$14,497.42 \$488.73			\$31,717.43 \$613.89
FY2023	Principle Interest	\$5,786.23 \$0.00	\$6,047.47 \$0.00	\$8,729.80 \$0.01	\$2,221.10 \$20.91	\$14,013.68 \$372.90	\$17,621.97 \$1,545.71		\$48,634.02 \$1,939.53
FY2024	Principle Interest	\$5,786.23 \$0.00	\$5,930.01 \$0.00	\$8,563.53 \$0.00	\$2,200.25 \$0.06	\$13,642.79 \$254.96	\$17,621.96 \$1,369.49	\$30,428.64 \$0.00	\$78,387.18 \$1,624.51
FY2025	Principle Interest	\$5,786.23 \$0.00	\$5,812.61 \$0.00	\$8,397.35 \$0.00	\$2,158.33 \$0.00	\$13,515.29 \$127.46	\$15,104.37 \$1,193.23	\$30,428.60 \$0.00	\$75,416.55 \$1,320.69
FY2026	Principle Interest	\$5,786.23 \$0.00	\$5,694.89 \$0.00	\$8,230.83 \$0.00	\$2,116.43 \$0.00	\$13,387.86 \$0.03	\$14,888.27 \$1,042.14	\$30,428.52 \$0.00	\$74,746.80 \$1,042.17
FY2027	Principle Interest			\$8,064.07 \$0.00	\$2,074.43 \$0.00	\$13,132.77 \$0.00	\$14,888.27 \$893.30	\$30,428.46 \$0.00	\$68,588.00 \$893.30
FY2028	Principle Interest				\$2,032.61 \$0.00	\$12,877.87 \$0.00	\$14,888.27 \$744.41	\$30,428.38 \$0.00	\$60,227.13 \$744.41
FY2029	Principle Interest					\$12,622.83 \$0.00	\$14,888.27 \$595.53	\$30,428.28 \$0.00	\$57,939.38 \$595.53
FY2030	Principle Interest					\$12,367.18 \$0.00	\$14,888.27 \$446.62	\$30,428.20 \$0.00	\$57,683.65 \$446.62
FY2031	Principle Interest						\$14,888.27 \$297.78	\$30,428.09 \$0.00	\$45,316.36 \$297.78
FY2032	Principle Interest						\$14,888.09 \$148.88	\$30,427.96 \$0.00	\$45,316.05 \$148.88
FY2033	Principle Interest							\$30,427.89 \$0.00	\$30,427.89 \$0.00

ENTERPRISE FUNDS

2024 BUDGET
CITY OF WEST CARROLLTON

WATER FUND
ACCOUNT NO. 602

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$2,602,241.96	\$2,873,828.72	\$2,873,828.72	\$2,967,068.77
0006-44045	WATER USAGE RECEIPTS	1,789,182.11	1,825,000.00	2,021,514.43	1,925,000.00
0006-44050	CREDIT MEMO REVENUE	3,885.33	0.00	2,683.17	0.00
0007-44055	INTEREST	23,403.46	19,000.00	55,336.07	21,000.00
0007-44065	DAMAGES	7,057.14	1,000.00	0.00	1,000.00
0007-44070	MISCELLANEOUS	5,737.88	8,000.00	3,635.17	8,000.00
0007-44072	TAPS	0.00	500.00	0.00	500.00
0007-44073	CONSTRUCTION WATER	0.00	200.00	0.00	200.00
0007-44074	TURN ONS	13,303.95	13,000.00	20,916.28	13,000.00
0007-44075	METERS	1,744.00	1,000.00	2,206.00	1,000.00
0007-44076	METER INSTALLATION	305.00	500.00	291.00	500.00
0007-44090	REIMBURSEMENTS	18,379.19	14,000.00	19,106.08	17,000.00
0007-44094	CDBG GRANT PROCEEDS	0.00	0.00	0.00	0.00
0007-44096	OEPA Loan Proceeds	0.00	0.00	0.00	575,000.00
	TOTAL RECEIPTS	\$1,862,998.06	\$1,882,200.00	\$2,125,688.20	\$2,562,200.00
	TOTAL RECEIPTS AND BALANCE	\$4,465,240.02	\$4,756,028.72	\$4,999,516.92	\$5,529,268.77

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
6250-55101	SALARIES	394,278.15	482,000.00	444,546.44	545,000.00
6250-55103	SALARIES P/T	0.00	20,000.00	0.00	20,000.00
6250-56004	MEDICARE	5,416.19	6,800.00	6,061.97	7,600.00
6250-56005	P.E.R.S.	55,546.75	67,500.00	60,251.03	76,300.00
6250-56007	HEALTH & LIFE INS.	70,278.77	129,000.00	90,066.46	145,000.00
6250-56010	UNIFORMS	1,401.38	2,700.00	3,077.20	3,200.00
6254-57011	OFFICE SUPPLIES	2,435.48	3,200.00	2,212.24	3,200.00
6254-57012	AUTOMOTIVE SUPPLIES	1,315.03	1,500.00	311.10	1,500.00
6254-57013	STREET MATERIALS	5,385.54	7,500.00	7,318.26	8,500.00

WATER FUND - 602 (CON'T)

EXPENDITURES					
ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
6254-57015	OPERATING SUPPLIES	137,707.83	145,000.00	179,121.26	175,000.00
6254-57016	GASOLINE	9,229.85	10,000.00	7,851.08	12,000.00
6254-57017	HYDRANTS	17,948.35	18,000.00	19,864.11	20,000.00
6254-57018	METERS	0.00	10,000.00	5,537.82	25,000.00
6254-57019	OTHER SUPPLIES	601.96	1,000.00	427.50	1,000.00
6258-57026	UTILITIES	143,943.57	160,000.00	155,707.93	175,000.00
6275-57020	PERSONNEL EXPENSE	0.00	1,000.00	370.66	1,000.00
6275-57022	ENGINEERING	136,399.60	95,500.00	25,812.57	587,000.00
6275-57025	BUILDING MAINT.	9,355.01	4,000.00	3,136.95	30,000.00
6275-57029	CONTRACT SERVICES	3,783.19	7,700.00	5,793.05	43,400.00
6275-57033	INS. & EMPLOY BONDS	24,203.08	30,000.00	29,916.39	30,000.00
6275-57034	LEGAL ADVERTISEMENT	550.40	1,000.00	741.00	1,000.00
6275-57039	NON CONTRACT SVCS	22,607.37	40,500.00	37,531.88	40,500.00
6275-57050	VEHICLE PURCHASE	24,684.50	25,000.00	24,038.37	250,000.00
6275-57051	VEHICLE MAINT.	7,506.73	7,000.00	28,570.78	20,000.00
6275-57052	PURCHASE OFFICE	0.00	1,000.00	431.62	2,250.00
6275-57053	OFFICE MAINTENANCE	0.00	500.00	0.00	500.00
6275-57054	PURCHASE COMMUN.	449.05	1,000.00	0.00	1,000.00
6275-57055	MAINT. COMMUNICATION	0.00	300.00	65.58	300.00
6275-57056	EQUIPMENT PURCHASE	16,751.85	8,000.00	1,679.95	9,250.00
6275-57057	EQUIPMENT MAINT.	45,677.21	168,500.00	225,065.44	90,000.00
6275-57058	SMALL TOOLS & EQUIP. PURCHASE	263.08	2,000.00	847.11	2,000.00
6275-57059	SMALL TOOLS & EQUIP. MAINTENANCE	244.92	750.00	47.96	750.00
6275-57079	FEES	0.00	0.00	6,552.22	0.00
6275-57090	INCIDENTALS	310.21	200.00	1,091.00	1,000.00
6275-57091	REFUNDS	0.00	500.00	213.92	500.00
6275-57093	EDUCATIONAL	864.00	3,000.00	2,575.24	6,000.00
6275-57094	MEMBERSHIP FEES	361.67	500.00	170.00	500.00

WATER FUND - 602 (CON'T)

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
6275-57098	CONTINGENCY	0.00	10,000.00	0.00	10,000.00
6276-57060	CLEARWELL DEBT - PRINC	28,236.39	56,006.00	57,903.86	59,865.77
6276-57061	CLEARWELL DEBT - INT	12,500.79	25,468.00	23,570.50	21,608.59
6277-57060	DIXIE 12" MAIN - PH I PRINC	6,259.12	6,259.12	6,259.12	6,259.12
6278-57060	SKYVIEW RES. DEBT - PRINC	9,456.32	9,456.32	9,456.32	9,456.32
6280-57060	SOFTENING PLANT DEBT - PRINCIPAL	141,367.33	280,303.00	290,199.74	300,445.65
6280-57061	SOFTENING PLANT DEBT - INTEREST	10,980.19	28,052.00	15,561.73	6,779.51
6280-59104	TRANSFER TO GEN FUND	226,000.00	231,000.00	231,000.00	238,000.00
6281-57060	DIXIE 12" MAIN - PH II PRINC	4,446.48	4,446.48	4,446.48	4,446.48
6282-57060	WILLIAM-ROBERT W.MAIN PRINCIPAL	2,569.86	2,569.86	2,569.86	2,569.86
6283-57060	N. ELM WATER MAIN - PRINC	10,094.10	10,049.10	10,094.10	10,049.10
6284-57060	MAPLEHILL WATER MAIN PRINCIPAL	0.00	11,892.75	4,380.35	8,760.70
6285-57060	ELM ST/ELMVIEW CIR MAIN PRINCIPAL	0.00	0.00	0.00	0.00
	SUBTOTAL	\$1,591,411.30	\$2,137,652.63	\$2,032,448.15	\$3,013,491.10
	CONTENGECY	\$0.00	\$572,347.37	\$0.00	\$301,349.00
	TOTAL APPROPRIATION	\$1,591,411.30	\$2,710,000.00	\$2,032,448.15	\$3,314,840.10

WATER FUND – 602 (CON'T)

Commentary:

The personnel included in the water division for 2024 is as follows:
One Utility Operator position remains unfilled.

.5	Service Director
.5	Civil Engineer
.4	Clerk
1.0	Water and Sewer Supervisor
1.0	Utility Superintendent
1.0	Maintenance Coordinator
1.0	Utility Service Person
2.0	Plant Operators
1.0	Part-Time Laborer

Notable accounts are as follows:

Account #7015 Operating Supplies: (\$175,000)

Most of the costs charged to this account are for chemicals to treat the raw water, chemicals for lab tests, and other lab supplies, flow charts, sample bottles, etc. Other supplies purchased include lubricants, antifreeze, hydraulic fluid, etc. The new membrane filtration plant requires scale inhibitor, caustic soda, and sulfuric acid for its daily operation.

Account #7017 Hydrants: (\$20,000)

This funding permits the purchase of new and replacement fire hydrants and parts. Estimate 7 new hydrants at \$2,800 each, including the Fire Department Storz connectors which cost approximately \$250 each. An estimate for repair parts has also been included.

Account #7018 Meters: (\$25,000)

The funding requested here will be used to purchase water meters for new and replacement installations and for meter reading equipment. All new meters will include the radio transmitters compatible with the handheld reading units. It is proposed to split this cost with the Sewer Fund at 50%.

Account #7022 Engineering: (\$587,000)

The funding requested in this account would also cover miscellaneous engineering fees for the year that may involve an analysis of or modifications to the water distribution and/or treatment facilities. Beginning in 2018, the water system will have a GIS system created to log and maintain the system components. The annual software fee is shown here. In 2023, easements as required for the Well #5 construction project are included herein.

Miscellaneous Engineering	\$ 7,000
Water System GIS	\$ 5,000
WTP Design	\$575,000

WATER FUND – 602 (CON'T)

Account #7025 Building Maintenance: (\$30,000)

Funding requested in this account will provide for maintenance on buildings such as the Water Plant, well buildings, reservoir buildings, and Water space at the Pierce Street Garage. Larger maintenance projects would be budgeted separately and approved as necessary.

Miscellaneous Maintenance	\$ 5,000
Skyview Booster Sta. Roof	\$10,000
Old Plant Roof	\$15,000

Account #7029 Contract Services: (\$43,400)

The amount of \$1,000 requested for Cathodic Protection would provide for the inspection, and servicing of the cathodes located at the Imperial Reservoir. The amount of \$2,000 requested for Software Solutions Inc. would provide for the upgrading and maintenance of the SSI billing program. Also, the cost of annual software maintenance agreements are included here. It is proposed to split the software costs with the Sewer Fund at 50%.

Miscellaneous Services	\$2,000
Software Solutions Inc.	\$2,000
Cathodic Protection	\$1,100
Badger Meter Software	\$2,800 (50% split)
725 Reservoir Inspection	\$8,000
Skyview Reservoir Outer Cleaning	\$2,500
Well #4 Cleaning	\$25,000

Account #7039 Non-Contract Services: (\$40,500)

This account is used for the payment of lab fees of outside agencies for analyzing both raw water and finished water samples. City personnel do most of our lab work, but EPA requires certain periodic tests and must be sent out because we do not have the necessary test equipment. EPA requirements, increasing lab costs, and the wellhead protection monitoring well analysis have all caused the expenditures in this account to increase. The Ohio EPA annual permit fee is also budgeted here, as well as the renewal of the city's Bacterial Analysis and Chemical Certifications for the City's lab.

Miscellaneous Lab Fees	\$ 5,000
Annual OEPA Permit	\$ 7,500
Chemical and Bacterial Lab Certification	\$ 3,000
Water System Leak Survey	\$16,000
Contract Plumbers (Base)	\$ 9,000

Account #7050 Vehicle Purchase: (\$250,000)

One vehicle is scheduled for replacement in 2024. This vehicle is a 2014 Jet Vactor. A replacement cost of \$500,000 is anticipated for this vehicle. A 50% cost split with the Sewer Fund yields the \$250,000 that is included here.

WATER FUND – 602 (CON'T)

Account #7056 Equipment Purchase: (\$9,250)

This funding will provide for the purchase of incidental stationary equipment which may need to be replaced or added during the next year and replacement of printed circuit (PC) boards in the telemetry system. The incidental equipment included here may include small chemical feed pumps, electric motors, ventilating equipment, light fixtures, etc. In 2024, an upgrade to the Meter Reading Equipment is included.

Miscellaneous Equipment	\$ 4,000
Shop Press	\$ 1,250 (50% split)
Meter Reading Equipment	\$ 4,000

Account #7057 Equipment Maintenance: (\$90,000)

Funding requested here will be used for scheduled and preventive maintenance of stationary facilities of the water system. This maintenance includes repairs as necessary on pumps, motors, control equipment, water mains, etc. during the year to keep the wells, treatment plant, and distribution system in good repair. Also included is one capital project.

Miscellaneous Maintenance	\$ 50,000
Membrane Feed Pump parts	\$ 6,000
Concentrate Pond Valve Pit Upgrade	\$12,000
Membrane Plant Heater/Air Handler	\$20,000
Well #4 Butterfly Valve	<u>\$ 2,000</u>

Account #6280-9104 Transfer to General Fund: (\$238,000)

This covers administrative overhead that a “for profit” business would incur such as managerial, professional service, and personnel costs. It is anticipated that a large rate increase will be necessary to pay for this transfer, because the rate structure is not set up as a “for profit” business. The current rate structure is set up to cover only “real” costs of operation and maintenance, not administrative, land tax, facility appreciation, or other non-paid costs from all other departments within the city.

Account 6276-7060/7061 Clearwell Debt - Principal & Interest: (\$81,474)

The construction of the WTP Clearwell was funded with a 3.36% interest loan from the Ohio Water Development Authority. The repayment of this funding attributable to the water fund (\$1,178,000) is due in bi-annual installments over a 20-year period beginning in 2013. The funding listed in this account will cover the annual Principal and Interest payments for this year.

Account 6277-7060 Dixie Drive 12” Water Main Phase 1 Debt - Principal: (\$6,259.12)

The 12” water main replacement project on Dixie Drive from Alex Road to just east of Alex-Bell Road was funded with a 50% Grant and 50% Loan from OPWC. The Loan portion of this funding attributable to the water fund (\$125,182) is due in bi-annual installments over a 20-year period which began in 2016. The funding listed in this account will cover the loan debt principal payments for this year.

WATER FUND – 602 (CON'T)

Account 6278-7060 Skyview Reservoir Debt - Principal: (\$9,456.32)

The repainting of the Skyview Reservoir was funded with a 25% Grant and 75% Loan from OPWC. The Loan portion of this funding attributable to the water fund (\$189,126) is due in bi-annual installments over a 20-year period which began in 2012. The funding listed in this account will cover the loan debt principal payments for this year.

Account 6280-7060/7061 Softening Plant Debt - Principal & Interest: (\$307,225)

The construction of the Water Softening Plant was funded with a 3.5% loan from the Ohio Water Development Authority. The funding listed in this account is included to cover the annual Principal and Interest payments of this 20-year loan.

Account 6281-7060 Dixie Drive 12" Water Main Phase 2 Debt - Principal: (\$4,446.48)

The 12" water main replacement project on Dixie Drive from Cedar Street to Alex Road was funded with a 50% Grant and 50% Loan from OPWC. The Loan portion of this funding attributable to the water fund (\$88,929) is due in bi-annual installments over a 20-year period which began in 2017. The funding listed in this account will cover the loan debt principal payments for this year.

Account 6282-7060 William and Robert 8" Water Main Debt - Principal: (\$2,569.86)

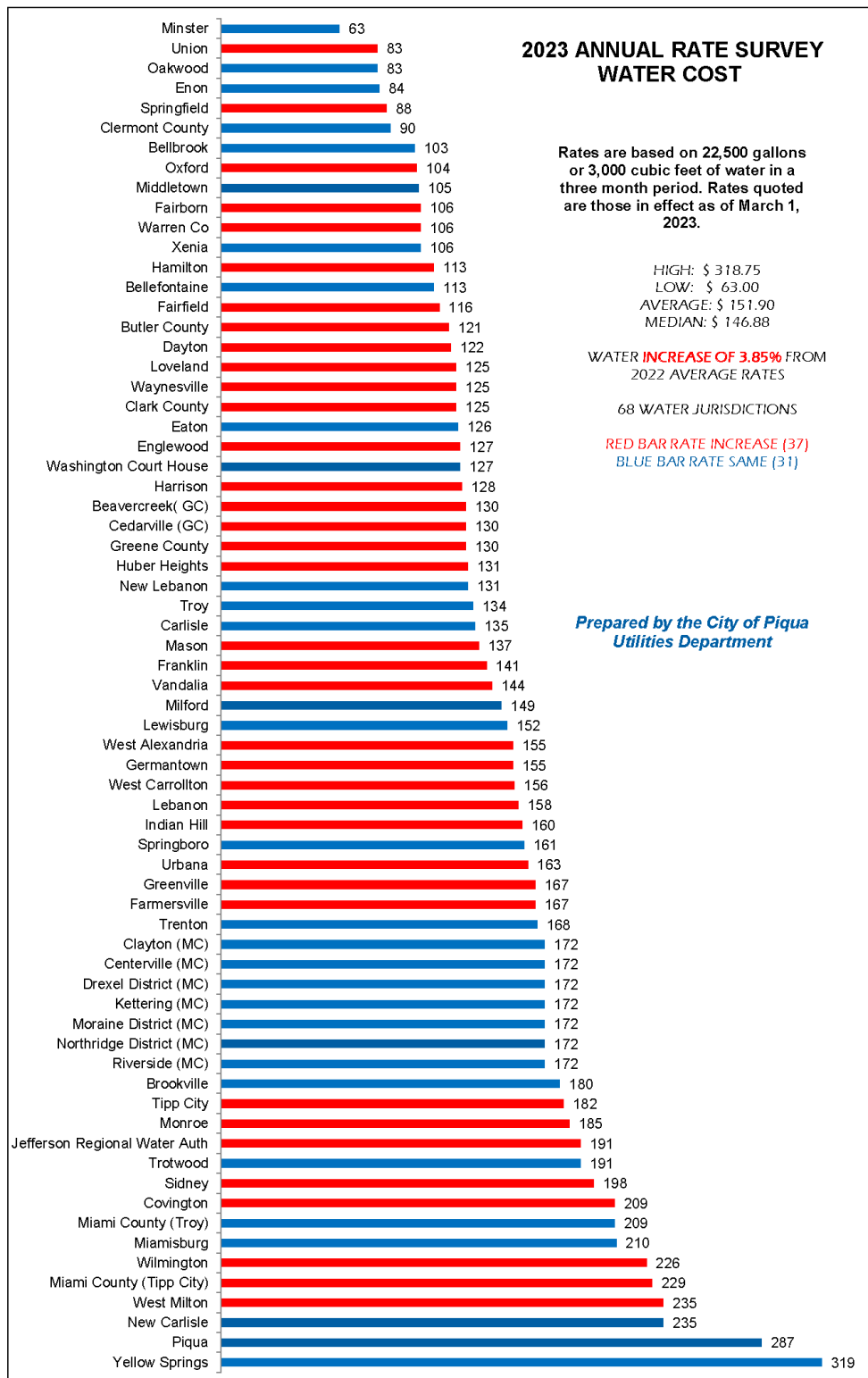
The 8" water main replacement project on William and Robert Streets was funded with a 50% Grant and 50% Loan from OPWC. The Loan portion of this funding attributable to the water fund (\$51,397) is due in bi-annual installments over a 20-year period which began in 2019. The funding listed in this account will cover the loan debt principal payments for this year.

Account 6283-7060 N. Elm Street Water Main Debt - Principal: (\$10,049.10)

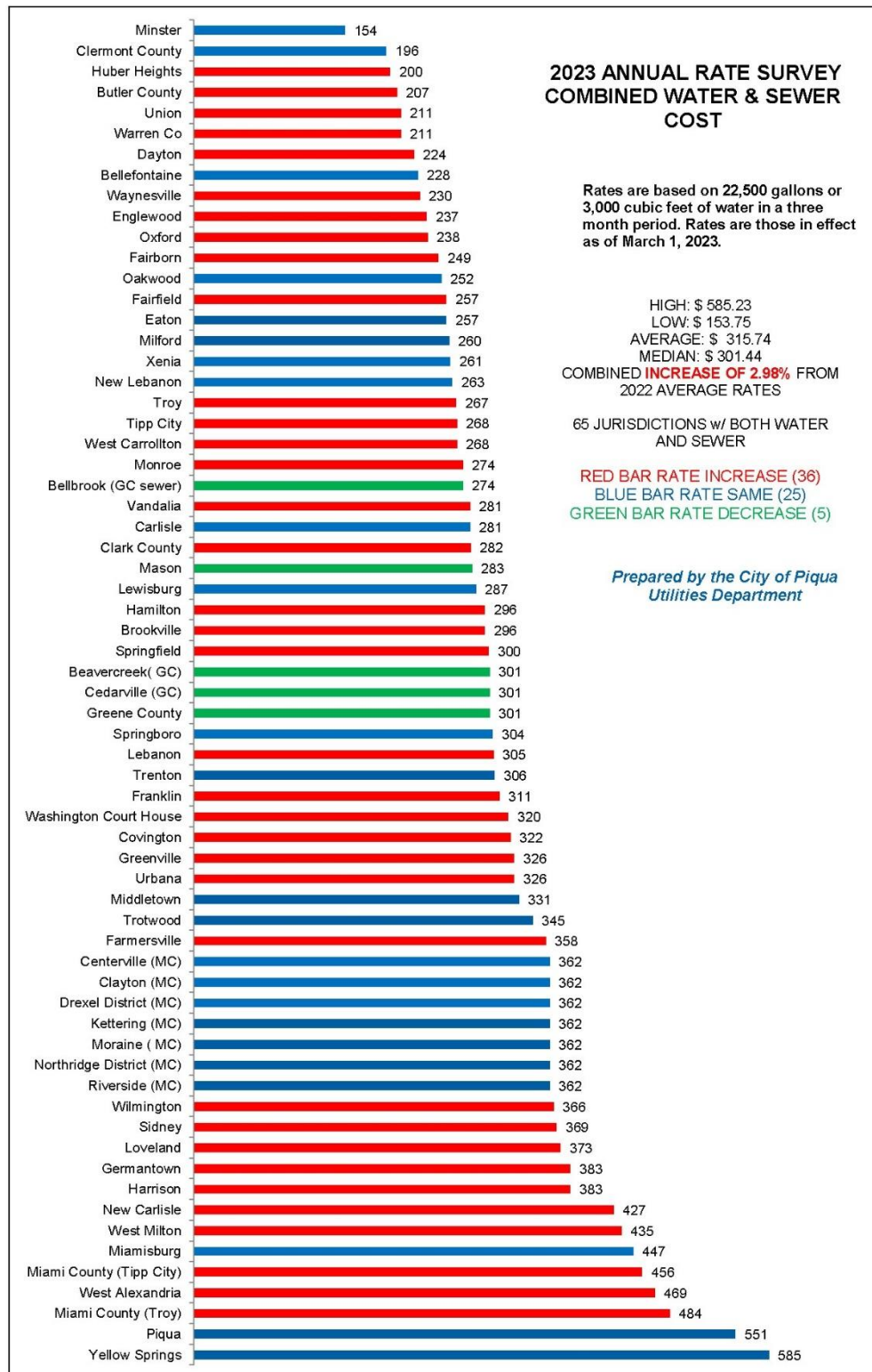
The 8" water main replacement project on N. Elm Street from Central Ave. to Cedar St. was funded with a 50% Grant and 50% Loan from OPWC. The Loan portion of this funding attributable to the water fund (\$201,882) is due in bi-annual installments over a 20-year period which began in 2021. The funding listed in this account will cover the loan debt principal payments for this year.

Account 6284-7060 Maplehill Water Main Debt - Principal: (\$8,760.70)

The 8" water main replacement project on Maplehill Drive from Elm Street to Red Bud Circle was funded with a 50% Grant and 50% Loan from OPWC. The Loan portion of this funding attributable to the water fund (\$175,214) is due in bi-annual installments over a 20-year period which should begin in 2023. The funding listed in this account will cover the loan debt principal payments for this year.



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2024 BUDGET
CITY OF WEST CARROLLTON

SANITARY SEWER FUND
ACCOUNT NO. 604

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$1,387,277.28	\$1,542,885.04	\$1,542,885.04	\$1,960,985.86
0006-44045	SEWER RECEIPTS	1,454,099.90	1,510,000.00	1,628,200.79	1,600,000.00
0007-44055	INTEREST	12,219.46	11,000.00	28,496.39	13,000.00
0007-44070	MISCELLANEOUS	2,787.66	3,000.00	1,218.71	3,000.00
0007-44071	PENALTIES	0.00	0.00	0.00	0.00
0007-44072	TAPS	0.00	200.00	0.00	200.00
0007-44090	REIMBURSEMENTS	23,116.38	10,000.00	29,396.92	15,000.00
0007-44096	OEPA Loan Proceeds	0.00	0.00	0.00	746,000.00
	TOTAL RECEIPTS	\$1,492,223.40	\$1,534,200.00	\$1,687,312.81	\$2,377,200.00
	TOTAL RECEIPTS AND BALANCE	\$2,879,500.68	\$3,077,085.04	\$3,230,197.85	\$4,338,185.86

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
6450-55101	SALARIES	447,169.68	425,000.00	386,669.77	425,000.00
6450-55103	SALARIES P/T	37,361.54	40,000.00	39,874.82	40,000.00
6450-56004	MEDICARE	6,777.83	6,000.00	6,014.60	6,000.00
6450-56005	P.E.R.S.	63,875.34	60,000.00	54,912.41	60,000.00
6450-56007	HEALTH & LIFE INS.	58,776.83	122,000.00	61,674.02	122,000.00
6450-56010	UNIFORMS	1,750.61	2,700.00	3,352.81	3,200.00
6454-57011	OFFICE SUPPLIES	2,998.50	3,200.00	3,031.57	3,500.00
6454-57012	AUTOMOTIVE SUPPLIES	1,106.79	1,500.00	838.19	1,500.00
6454-57013	STREET MATERIALS	113.36	1,500.00	2,440.15	2,500.00
6454-57015	OPERATING SUPPLIES	27,670.06	37,000.00	56,406.65	65,000.00
6454-57016	GASOLINE	10,894.49	12,000.00	9,944.72	14,000.00
6454-57018	METERS	0.00	10,000.00	5,537.82	25,000.00
6454-57019	OTHER SUPPLIES	467.50	1,000.00	968.73	1,000.00
6458-57026	UTILITIES	67,615.00	100,000.00	83,740.06	100,000.00
6475-57020	PERSONNEL EXPENSE	66.00	1,000.00	372.27	1,000.00

SANITARY SEWER FUND - 604 (CON'T)

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED	2024 REQUESTED
6475-57022 ENGINEERING	59,915.86	7,000.00	15,372.30	758,000.00
6475-57025 BUILDING MAINT.	9,037.17	34,000.00	3,519.05	15,000.00
6475-57029 CONTRACT SERVICES	111,832.44	110,400.00	127,197.06	129,000.00
6475-57033 INS. & EMPLOY BONDS	24,203.08	30,000.00	32,416.59	30,000.00
6475-57034 LEGAL ADVERTISEMENT	196.00	750.00	217.00	750.00
6475-57039 NON CONTRACT SVCS	22,463.30	27,000.00	18,854.02	30,000.00
6475-57050 VEHICLE PURCHASE	24,684.50	25,000.00	24,038.37	250,000.00
6475-57051 VEHICLE MAINT.	4,525.73	7,000.00	28,280.51	20,000.00
6475-57052 OFFICE PURCHASE	0.00	1,000.00	961.39	2,250.00
6475-57053 OFFICE MAINTENANCE	0.00	500.00	0.00	500.00
6475-57054 COMM. PURCHASE	449.05	500.00	0.00	500.00
6475-57055 COMMUNICATION MAINT.	0.00	250.00	0.00	250.00
6475-57056 EQUIPMENT PURCHASE	9,262.36	11,000.00	880.00	91,000.00
6475-57057 EQUIPMENT MAINT.	93,767.78	56,000.00	42,316.27	52,500.00
6475-57058 SMALL TOOLS & EQUIPMENT PURCHASE	1,198.01	1,500.00	646.07	1,500.00
6475-57059 SMALL TOOLS & EQUIPMENT MAINT.	423.41	500.00	389.78	500.00
6475-57079 FEES	0.00	0.00	5,540.13	0.00
6475-57090 INCIDENTALS	276.14	150.00	335.92	1,000.00
6475-57091 REFUNDS	0.00	400.00	23.94	200.00
6475-57093 EDUCATIONAL	1,432.86	3,000.00	1,407.24	6,000.00
6475-57094 MEMBERSHIP FEES	266.66	500.00	0.00	500.00
6475-57098 CONTINGENCY	0.00	10,000.00	0.00	10,000.00
6476-57060 CEDAR STREET LIFT STA LOAN DEBT - PRINCIPAL	9,286.16	9,286.16	9,286.16	9,286.16
6480-57060 SEWER IMPROVEMENT LOAN DEBT - PRINCIPAL	10,751.60	10,751.60	10,751.60	10,751.60
6480-59104 TRANSFER TO GENERAL FUND	226,000.00	231,000.00	231,000.00	238,000.00
SUBTOTAL	\$1,336,615.64	\$1,400,387.76	\$1,269,211.99	\$2,527,187.76
CONTENGENCY	\$0.00	\$359,612.24	\$0.00	\$252,719.00
TOTAL APPROPRIATION	\$1,336,615.64	\$1,760,000.00	\$1,269,211.99	\$2,779,906.76

SEWER FUND – 604 (CON'T)

Commentary:

The personnel included in the water division for 2024 is as follows:

.5	Service Director
.5	Civil Engineer
.4	Clerk
1.0	Laboratory Coordinator
2.0	Utility Service Person
2.0	Plant Operator
1.0	Part-time Laborer

Notable accounts are as follows:

Account #7015 Operating Supplies: (65,000)

This funding is used to cover chemical expense for wastewater treatment and lab work, oils, and chemicals used to enhance settling and dewatering. In order to maintain the treatment process at the level necessary to meet our NPDES Permit, much polymer is used, and this is a large expense. Chemical costs continue to increase for the most part due to environmental regulations.

Account #7018 Meters: (\$25,000)

The funding requested here will be used to purchase water meters for new and replacement installations and for meter reading equipment. All new meters will include the radio transmitters compatible with the handheld reading units. It is proposed to split this cost with the Water Fund at 50%.

Account #7022 Engineering: (\$758,000)

The funding requested in this account would cover miscellaneous engineering fees for the year that may involve an analysis of or modifications to the sanitary sewer system and/or treatment facilities.

Miscellaneous Engineering	\$ 7,000
Sewer System GIS	\$ 5,000
WWTP Design	\$746,000

Account #7025 Building Maintenance: (\$15,000)

Funds requested in this account will cover the maintenance by outside agencies on the buildings located at the Wastewater Treatment Plant. Some of these facilities are showing signs of age and are in need of regular maintenance.

Miscellaneous Maintenance	\$ 5,000
Polymer Building Roof	\$10,000

SEWER FUND – 604 (CON'T)

Account #7029 Contract Services: (\$129,000)

The costs for sludge disposal and screenings disposal are annual operating expenses of operating the wastewater treatment plant. Also, the costs of annual software maintenance agreements are included here. It is proposed to split the software costs with the Water Fund at 50%.

Software Solutions Inc.	\$ 1,800
Badger Meter Software	\$ 2,800 (50% split)
Sludge Disposal	\$110,000
Screenings Disposal	\$ 14,000

Account #7039 Non-Contract Services: (\$30,000)

This account is used to cover fees paid to outside lab services for analysis done on wastewater to meet EPA requirements of our NPDES Permit. In addition to the outside lab services, the City performs daily lab work. In addition to the usual laboratory cost, Ohio EPA has an Annual Discharge Fee for wastewater plants, and \$8,000 is budgeted here to cover that fee.

Miscellaneous Lab Costs	\$ 13,000
Ohio EPA Annual Discharge Permit	\$ 8,000
Contract Plumbers	\$ 9,000

Account #7050 Vehicle Purchase: (\$250,000)

It is proposed to replace a Jet Vactor vehicle in 2024. A cost of \$500,000 is anticipated for this vehicle. The cost is proposed to be split with the Water Fund at 50%.

Account #7056 Equipment Purchase: (\$91,000)

This request is made to cover the costs of purchasing replacement pumps, blowers, motors, screens, etc. during the next year and the funding for the purchase of replacement bulbs for the Ultraviolet (UV) disinfections system at the WWTP.

Miscellaneous Supplies	\$ 5,000
Replace Etched UV Sleeve (1 set)	\$ 2,000
Lab Equipment	\$20,000
Flow Monitoring Meters (5)	\$60,000
Meter Reading Equipment	\$ 4,000

SEWER FUND – 604 (CON'T)

Account #7057 Equipment Maintenance: (\$52,500)

Funding requested here will be used for scheduled and preventive maintenance of stationary facilities of the sewer system. This maintenance includes repairs as necessary on pumps, blowers, piping, etc. at the Wastewater Plant, lift stations, and collection system. It is difficult to predict what failures may occur or what repairs may be needed in a year but some of the repairs can be very costly, thus the reason for the large request.

Miscellaneous Maintenance	\$ 30,000
Influent Pump (5 of 5)	\$ 20,000
Drum Moving Equipment	\$ 2,500

Account #6480-9104 Transfer to General Fund: (\$238,000)

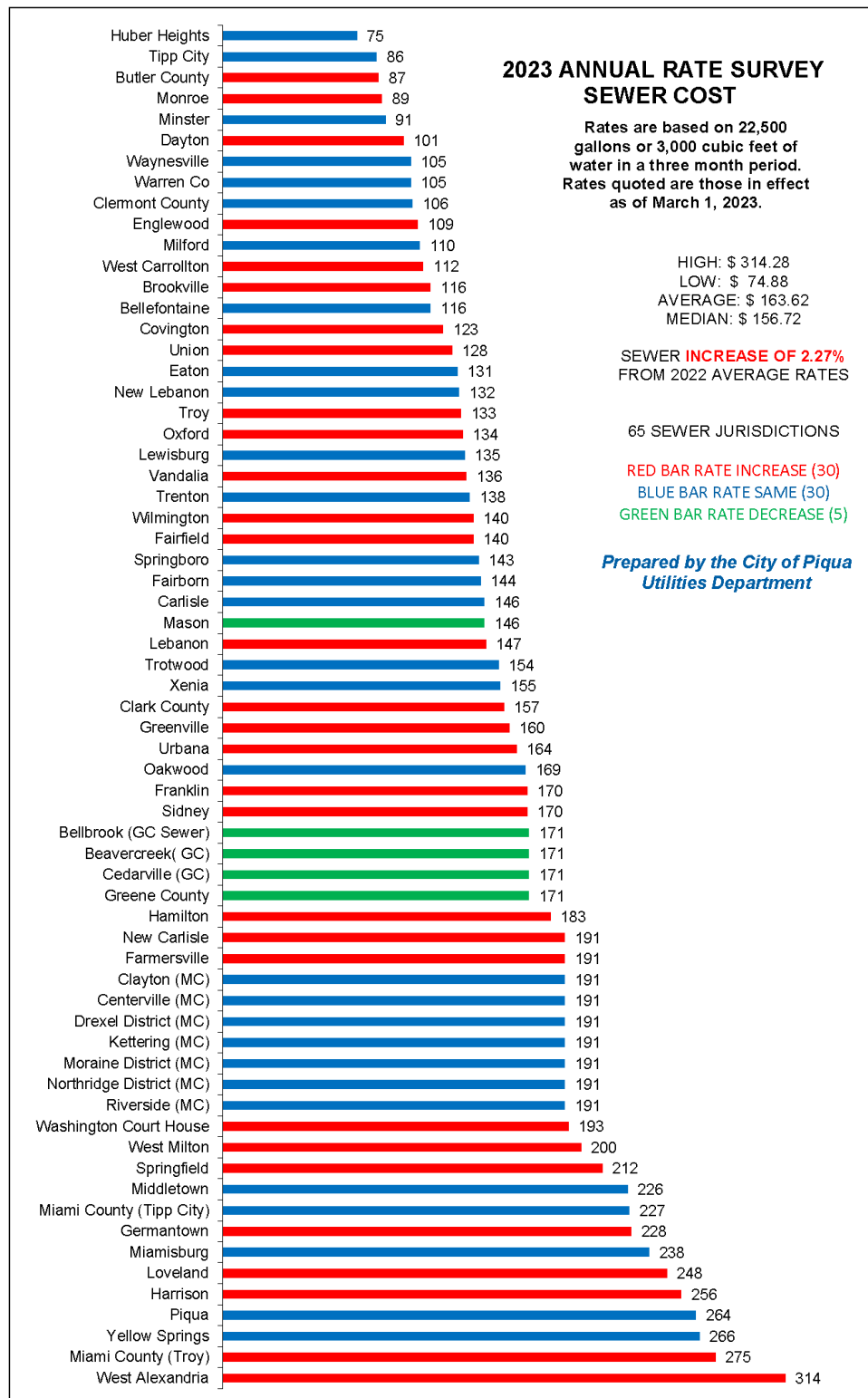
This covers administrative overhead that a “for profit” business would incur such as managerial, professional service, and personnel costs.

Account 6476-7060 Cedar Street Lift Station Debt - Principal: (\$9,286.16)

The Cedar Street Lift Station replacement project along Central Avenue was funded with a 50% Grant and 50% Loan from OPWC. The Loan portion of this funding attributable to the sewer fund (\$185,723) is due in bi-annual installments over a 20-year period which begins in 2017. The funding listed in this account will cover the loan debt principal payments for this year.

Account 6480-7060 Sewer Improvements Debt - Principal: (\$10,751.60)

The construction of this sewer improvement project was funded with a 24% Grant and 72% Loan from OPWC which supplemented local in-kind contributions. The Loan portion of this funding attributable to the sewer fund (\$215,032) is due in bi-annual installments over a 20-year period beginning in 2011. This funding listed in this account will cover the loan debt principal payments for this year.



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2024 BUDGET
CITY OF WEST CARROLLTON

POOL FUND
ACCOUNT NO. 606

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE, JAN. 1	\$98,665.40	\$21,943.48	\$21,943.48	\$44,479.11
0006-44042 ADMISSIONS	125,061.30	123,000.00	135,109.85	135,000.00
0006-44044 SWIM LESSONS	1,903.35	5,000.00	2,170.00	5,000.00
0006-44049 CONCESSIONS	33,667.28	28,000.00	37,110.59	33,500.00
0011-44067 GRANT	3,893.51	0.00	0.00	0.00
0012-44055 INTEREST	515.31	100.00	1,877.68	100.00
0012-44090 REIMBURSEMENTS	302.29	450.00	901.00	800.00
0013-44090 REIMBURSEMENT	0.00	1,000.00	0.00	0.00
0013-44100 TRANSFER FROM GENERAL FUND	0.00	50,000.00	125,000.00	90,000.00
TOTAL RECEIPTS	\$165,343.04	\$207,550.00	\$302,169.12	\$264,400.00
TOTAL RECEIPTS AND BALANCE	\$264,008.44	\$229,493.48	\$324,112.60	\$308,879.11

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
6650-55103 SALARIES	120,369.69	126,000.00	130,631.05	154,500.00
6650-56004 MEDICARE	1,765.24	1,850.00	1,894.19	2,300.00
6650-56005 P.E.R.S.	16,407.70	17,700.00	18,288.41	21,600.00
6650-56010 UNIFORMS	1,456.09	1,000.00	1,131.30	1,500.00
6654-57011 OFFICE SUPPLIES	51.93	0.00	0.00	0.00
6654-57015 OPERATING SUPPLIES	32,662.25	26,000.00	47,716.70	40,000.00
6654-57020 PERSONNEL EXPENSE	1,781.27	500.00	180.00	500.00
6654-57037 CONCESSION SUPPLIES	30,830.50	25,000.00	33,858.05	30,000.00
6656-57026 UTILITIES	11,807.86	12,000.00	14,838.50	16,000.00
6675-57033 INS. & EMPLOY BONDS	1,012.32	1,000.00	1,229.54	1,300.00
6675-57055 MAINT COMMUNICATIONS	0.00	0.00	0.00	0.00
6675-57056 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00

POOL FUND - 606 (CON'T)

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
6675-57057	EQUIPMENT MAINT.	20,456.61	8,500.00	21,794.03	20,000.00
6675-57058	OTHER FIXED ASSETS	0.00	0.00	0.00	0.00
6675-57079	FEES	0.00	0.00	2,282.95	3,000.00
6675-57085	SALES TAX	1,221.30	1,500.00	2,243.39	2,000.00
6675-57090	INCIDENTALS	1,647.50	1,500.00	2,018.38	2,000.00
6675-57091	REFUNDS	194.70	500.00	187.00	500.00
6675-57094	EDUCATIONAL	400.00	0.00	1,340.00	2,000.00
6675-57096	COMMUNITY SPEC. EVENTS	0.00	0.00	0.00	0.00
	SUBTOTAL	\$242,064.96	\$223,050.00	\$279,633.49	\$297,200.00
	CONTINGENCY	\$0.00	\$61,950.00	\$0.00	\$6,800.00
	TOTAL APPROPRIATION	\$242,064.96	\$285,000.00	\$279,633.49	\$304,000.00

The pool was closed in 2020 due to the covid 19 pandemic.

POOL FUND - 606 (CONT)

Commentary:

Wilson Park Swimming Pool is a great summer entertainment value for the entire family. The pool is open from Saturday Memorial Day weekend through Labor Day.

The pool, completed in 1997, has a large, shallow play area which includes a zero depth entry, a curved step entry and an open play area. The play area has a raindrop fountain and jet spray wall. The pool also features a new 100 foot water slide, installed in 2006. Other features include: an eight lane, 25-meter racing tank, a 13' deep diving well with a deck level, and 1 meter diving boards.

The pool facility also includes two picnic shelters, a small wading pool, and a concession stand serving snacks and drinks to pool and park visitors.

Wilson Park Swimming Pool is also the home of the West Carrollton Waves Swim Team.

Personnel:

<u>Position</u>	<u>2022/2023</u>
1 - Pool Manager	\$14.66-\$17.78/hr.
1 - Assistant Pool Manager (swim lessons)	\$ 11.33-\$14.28/hr.
1 - Assistant Pool Manager (concessions)	\$ 11.33-\$114.28/hr.
11 - Lifeguards	\$ 11.33-\$12.86/hr.
5 - Swim Lesson Instructors	\$ 10.10-\$11.47/hr.
5 - Admissions/Concessions Workers	\$ 10.10-\$11.47/hr.

A Pool Rate Study was done prior to setting the rates for 2023.

Pool Fund Balance:

2023
\$39,900

2023 Pool Attendance: 27,093

**Wilson Pool
Statistics**

2022		2023										
<u>Resident</u>	<u>Non-Res.</u>	<u>Resident</u>	<u>Non-Res.</u>	<u>Resident</u>	<u>Burg</u>	<u>Non-Res.</u>	<u>Resident</u>	<u>Non-Res.</u>	<u>Resident</u>	<u>Non-Res.</u>	<u>Resident</u>	<u>Non-Res.</u>

Pre Season Pass Sales

Youth	13	1	21	1	2	2	1		
Adult	13	7	27	3	3	2	2		
Senior	27	8	21	7	18	6	5		
Family	93	28	110	23	40	11	16		
Extra Person	75	19	66	18					

Season Pass Sales - After Pool Opened

Youth	10	2	6	1				
Adult	2	2	5	2				
Senior	2	3	0	0				
Family	36	28	36	4				
Extra Person	18	12	24	2				

10 Admission (Splash) Pass Sales

Youth	2	0	2	4			
Adult	1	0	1	1			
Senior	3	0	0	0			

Daily Paid Admission

Youth	3,647	6,567			
Adult	2,699	4,803			
Senior	472	671			

Total Attendance

Youth	10,498	10,246			
Adult	7,195	8,261			
Senior	538	716			
3 & under/free	1,708	1,500			
After 5:00 P.M.	<u>4,935</u>	<u>6,370</u>			
TOTAL	<u>24,874</u>	<u>27,093</u>			

Hours Closed	40	14			
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*Covid - Did not open pool 2020 season

**Unable to Calculate 2021 due to staffing shortage

2024 BUDGET
CITY OF WEST CARROLLTON

REFUSE FUND
ACCOUNT NO. 608

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$1,543,376.45	\$1,416,091.37	\$1,416,091.37	\$1,564,778.80
0006-44045	REFUSE RECEIPTS	907,577.46	920,000.00	965,549.53	975,000.00
0006-44059	ASSESSED FEES	33,659.02	38,000.00	31,528.39	38,000.00
0007-44055	INTEREST	13,227.12	11,000.00	31,787.91	12,000.00
0007-44066	TOTERS	245.03	500.00	577.29	500.00
0007-44070	MISCELLANEOUS	4,835.00	5,000.00	11,748.38	8,000.00
0007-44089	REFUSE BAGS	609.25	800.00	360.75	800.00
0007-44090	REIMBURSEMENTS	6,068.07	6,000.00	7,925.66	6,000.00
	TOTAL RECEIPTS	\$966,220.95	\$981,300.00	\$1,049,477.91	\$1,040,300.00
	TOTAL RECEIPTS AND BALANCE	\$2,509,597.40	\$2,397,391.37	\$2,465,569.28	\$2,605,078.80

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
6850-55101	SALARIES	154,042.40	253,000.00	205,381.16	267,000.00
6850-55103	SALARIES P/T	0.00	2,500.00	0.00	2,500.00
6850-56004	MEDICARE	2,045.45	3,600.00	2,768.76	3,800.00
6850-56005	P.E.R.S.	21,370.08	35,500.00	27,921.76	37,500.00
6850-56007	HEALTH & LIFE INS.	35,705.01	76,000.00	46,656.34	80,000.00
6850-56010	UNIFORMS	1,866.60	3,000.00	1,893.54	3,000.00
6854-57011	OFFICE SUPPLIES	1,118.05	750.00	664.87	1,000.00
6854-57012	AUTOMOTIVE SUPPLIES	558.43	2,000.00	333.72	2,000.00
6854-57015	OPERATING SUPPLIES	2,418.80	5,000.00	2,114.57	5,000.00
6854-57016	GASOLINE	28,690.79	35,000.00	26,410.58	40,000.00
6854-57019	OTHER SUPPLIES	121.50	500.00	0.00	500.00
6854-57020	PERSONNEL EXPENSE	0.00	200.00	52.00	200.00
6854-57024	REFUSE BAGS	0.00	750.00	199.70	750.00
6854-57079	FEES	0.00	0.00	2,305.76	0.00

REFUSE FUND - 608 (CON'T)

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
6875-57028	TEMPORARY WORKERS	0.00	0.00	0.00	0.00
6875-57029	CONTRACT SERVICES	145,112.80	146,000.00	209,822.07	244,800.00
6875-57030	NON CONTRACT REFUSE DISPOSAL	157,424.58	170,000.00	155,787.64	170,000.00
6875-57033	INS. & EMPLOY BONDS	8,558.41	13,000.00	10,654.86	13,000.00
6875-57034	LEGAL AD	0.00	500.00	175.00	500.00
6875-57039	NON CONTRACT SERVICES	105.00	500.00	69.59	1,000.00
6875-57050	VEHICLE PURCHASE	321,669.60	0.00	0.00	260,000.00
6875-57051	VEHICLE MAINT.	17,530.83	30,000.00	21,101.35	30,000.00
6875-57054	COMMUN. PURCHASE	0.00	1,000.00	0.00	1,000.00
6875-57055	MAINT. COMMUN.	0.00	350.00	0.00	350.00
6875-57057	EQUIPMENT MAINT.	0.00	500.00	247.00	500.00
6875-57058	MACHINERY & EQUIP. PURCHASE	19,780.25	30,000.00	3,670.49	30,000.00
6875-57079	COUNTY AUDITOR FEES	2,045.30	2,500.00	3,223.97	2,500.00
6875-57090	INCIDENTALS	246.15	200.00	332.39	500.00
6875-57091	REFUNDS	0.00	500.00	3.36	500.00
6875-57093	EDUCATIONAL	96.00	1,000.00	0.00	3,000.00
6880-59101	TRANSFER TO STREET FUND (202)	100,000.00	105,000.00	105,000.00	105,000.00
6880-9104	TRANSFER TO GENERAL FUND	73,000.00	74,000.00	74,000.00	76,000.00
	SUBTOTAL	\$1,093,506.03	\$992,850.00	\$900,790.48	\$1,381,900.00
	CONTINGENCY	\$0.00	\$567,150.00	\$0.00	\$138,190.00
	TOTAL APPROPRIATION	\$1,093,506.03	\$1,560,000.00	\$900,790.48	\$1,520,090.00

REFUSE – 608 (CON'T)

Commentary:

In 2003, the City Council created a separate fund for refuse and adopted a fee of \$38.00 per quarter for all users of the service. The service includes:

- weekly pick-up
- quarterly large item pick-up
- collection of recyclables by contract
- and all leaf collection

The refuse division provides the residents of West Carrollton with weekly curbside trash and recyclables pick-up. In addition, the city has a quarterly pick-up for large and bulky items in order to help maintain the clean appearance of the city. Residents pay the Montgomery County annual disposal fee. The city also offers an on-call service; or special trash pick-up for \$21.00.

The personnel included in the refuse division for 2023 is as follows

- ½ - Superintendent
- 1 – Refuse Worker II
- 1 – Refuse Worker I
- 2 – Refuse Worker Laborer
- 0.2 - Clerk

Notable accounts are as follows:

Account #7024 Refuse Bags: (\$750)

Stickers purchased for continuing the \$0.75 per sticker program for "Grass Only" and blue bags for the recycling program.

Account #7029 Contract Services: (\$244,800)

This covers the cost for a private company to collect co-mingled recyclables. The contract was increased to provide the larger 65 gallon totes. The current bid price for this service is \$4.50 per household/month with a new contract bid due in early 2024.

Account #7030 Non-Contract Refuse Disposal: (\$170,000)

The cost of dumping refuse at the incinerator and landfill is covered in this account. The 2024 tipping fee is expected to remain at \$38.25/ton. The cost of disposal of tires, bulk items, grass and lawn debris, etc. is also covered here.

Account #7050 Vehicle Purchase: (\$260,000)

The vehicle under consideration for scheduled replacement in 2024 is a two-man packer, estimated at \$260,000.

REFUSE – 608 (CON'T)

Account #7058 Equipment Purchase: (\$30,000)

This account is used to cover the cost to purchase mobile trash carts and miscellaneous equipment. The amount requested for this year for toters will replenish the supply that is sold at cost (currently \$81) to the residents or delivered at no cost to residents under normal replacement policies.

Account #6880-9104 Transfer to General Fund: (\$76,000)

This covers administrative overhead that a “for profit” business would incur such as managerial, professional service, and personnel costs.

TRUST FUNDS

2024 BUDGET
CITY OF WEST CARROLLTON

POLICE PENSION FUND
ACCOUNT NO. 702

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE, JAN. 1	\$0.00	\$7,251.40	\$7,251.40	\$86,512.70
0001-44001	REAL ESTATE TAX	57,046.31	58,000.00	55,498.16	57,000.00
0001-44002	PERSONAL PROP TAX	2,399.90	2,500.00	2,557.40	2,600.00
0001-44003	TRAILER TAX	0.00	85.00	101.55	85.00
0011-44070	R/E TAX ROLLBACK	7,251.40	7,800.00	7,150.64	7,500.00
0011-44070	MISCELLANEOUS	0.00	0.00	0.00	0.00
0016-44105	TRANS FROM GEN FUND	355,394.64	420,000.00	450,000.00	430,000.00
	TOTAL RECEIPTS	\$422,092.25	\$488,385.00	\$515,307.75	\$497,185.00
	TOTAL RECEIPTS AND BALANCE	\$422,092.25	\$495,636.40	\$522,559.15	\$583,697.70

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
7651-56006	POLICE PENSION	413,646.64	487,000.00	435,054.48	524,000.00
7651-57079	TREAS/AUDIT FEES	1,194.21	1,315.00	991.97	1,300.00
7651-57091	REFUNDS	0.00	70.00	0.00	70.00
	SUBTOTAL	\$414,840.85	\$488,385.00	\$436,046.45	\$525,370.00
	CONTINGENCY	\$0.00	\$51,615.00	\$0.00	\$12,630.00
	TOTAL APPROPRIATION	\$414,840.85	\$540,000.00	\$436,046.45	\$538,000.00

Commentary:

Revenues from the .3 inside millage on all taxable property are inadequate to meet the city's contribution to the state operated police retirement system. A transfer from the General Fund is allocated to cover the difference. In accordance with state law, the city's contribution rate to the state's police pension system is 20%. This compares to 14% for employees under PERS.

2024 BUDGET
CITY OF WEST CARROLLTON

BONDS RETURNABLE FUND
ACCOUNT NO. 704

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$169.00	\$55.00	\$55.00	\$411.00
0013-44088	BONDS RETURNABLE	101.00	20,000.00	356.00	20,000.00
	TOTAL RECEIPTS	\$101.00	\$20,000.00	\$356.00	\$20,000.00
	TOTAL RECEIPTS AND BALANCE	\$270.00	\$20,055.00	\$411.00	\$20,411.00

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
7885-57091	BONDS RETURNED	215.00	20,000.00	0.00	20,000.00
	SUBTOTAL	\$215.00	\$20,000.00	\$0.00	\$20,000.00
	CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$215.00	\$20,000.00	\$0.00	\$20,000.00

Commentary:

This fund is an agency fund. When various projects and improvements are needed within the city, the company which will be responsible for completing said projects or improvements, posts a cash surety bond. At such time as the projects or improvements are completed, approved, and accepted by the city the surety bond is returned.

2024 BUDGET
CITY OF WEST CARROLLTON

INSPECTION FEE FUND
ACCOUNT NO. 706

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$108.97	\$108.97	\$108.97	\$108.97
0013-44086 INSPECTION FEES	0.00	10,000.00	0.00	10,000.00
TOTAL RECEIPTS	\$0.00	\$10,000.00	\$0.00	\$10,000.00
TOTAL RECEIPTS AND BALANCE	\$108.97	\$10,108.97	\$108.97	\$10,108.97

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
8085-57022 ENGINEERING	0.00	2,000.00	0.00	2,000.00
8085-57091 REFUNDS	0.00	8,000.00	0.00	8,000.00
SUBTOTAL	\$0.00	\$10,000.00	\$0.00	\$10,000.00
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$0.00	\$10,000.00	\$0.00	\$10,000.00

Commentary:

This fund was established to account for inspection fee deposits of 4% of the performance bond required by Ordinance No. 2248. Any portion of the deposit not used to meet inspection costs is returned to the contractor.

2024 BUDGET
CITY OF WEST CARROLLTON

FIRE FUND
ACCOUNT NO. 708

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1		\$485,058.18	\$945,621.44	\$945,621.44	\$1,388,722.50
0001-44001	REAL ESTATE TAX	684,624.85	700,000.00	664,944.13	700,000.00
0001-44002	PERSONAL PROP TAX	31,198.78	16,000.00	33,246.21	16,000.00
0001-44003	TRAILER TAX	0.00	1,050.00	1,280.04	1,050.00
0004-44022	R/E TAX ROLLBACK	24,846.02	26,000.00	23,797.62	24,000.00
0007-44090	REIMBURSEMENTS	5,603.79	6,000.00	4,322.12	0.00
TOTAL RECEIPTS		\$746,273.44	\$749,050.00	\$727,590.12	\$741,050.00
TOTAL RECEIPTS AND BALANCE		\$1,231,331.62	\$1,694,671.44	\$1,673,211.56	\$2,129,772.50
EXPENDITURES					
ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
0925-55102	SALARIES - FIRE	221,445.50	385,000.00	195,101.53	325,000.00
0925-56004	MEDICARE	2,958.55	4,200.00	2,739.23	4,800.00
0925-56006	FIRE PENSION	11,595.46	93,000.00	45,845.66	78,000.00
0925-56007	HEALTH & LIFE INS.	36,440.48	53,000.00	24,822.57	47,000.00
7651-57079	TREAS/AUDIT FEES	13,270.19	10,000.00	10,980.07	13,000.00
7651-57093	EDUCATIONAL	0.00	5,000.00	5000.00	40,000.00
7651-57091	TRANSFERS	0.00	0.00	0.00	0.00
SUBTOTAL		\$285,710.18	\$550,200.00	\$284,489.06	\$507,800.00
CONTINGENCY		\$0.00	\$69,800.00	\$0.00	\$50,780.00
TOTAL APPROPRIATION		\$285,710.18	\$620,000.00	\$284,489.06	\$558,580.00

Commentary:

A 3.9 mill levy was passed in 2020 to add four (4) additional Full-Time Firefighters and increase part-time salaries. Expires in 2025 if not renewed

INTERNAL SERVICE

2024 BUDGET
CITY OF WEST CARROLLTON

UNDIVIDED INCOME TAX FUND
ACCOUNT NO. 802

REVENUE

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
BALANCE - JAN. 1	\$0.00	\$0.00	\$0.00	\$191,219.34
0002-44010 RECEIPTS	9,139,574.66	9,540,000.00	10,028,549.45	10,379,548.68
0012-44070 MISCELLANEOUS	649.96	0.00	0.00	0.00
TOTAL RECEIPTS	\$9,140,224.62	\$9,540,000.00	\$10,028,549.45	\$10,379,548.68
TOTAL RECEIPTS AND BALANCE	\$9,140,224.62	\$9,540,000.00	\$10,028,549.45	\$10,570,768.02

EXPENDITURES

ACCOUNT NO.	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
8276-57079 FEES	0	0	8661.9	0
8276-57091 REFUNDS	237,791.37	220,000.00	228,668.21	250,000.00
8280-59104 TRANSFER TO GENERAL FUND	6,943,897.93	7,250,000.00	7,637,114.62	8,050,199.06
8280-59109 TRANSFER TO HALF PERCENT	1,958,535.32	2,070,000.00	1,962,885.38	2,270,568.96
SUBTOTAL	\$9,140,224.62	\$9,540,000.00	\$9,837,330.11	\$10,570,768.02
CONTINGENCY	\$0.00	\$210,000.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$9,140,224.62	\$9,750,000.00	\$9,837,330.11	\$10,570,768.02

Commentary:

This fund is an administrative holding account from which the city's income tax is disbursed to the General Fund and the One-Half Percent Income Tax Fund.

As of January 1, 2014, the income tax rate is 2.25%. One-half of a percent (.5%) of the tax goes to the half percent fund with the remaining 1.75% going to the General Fund.

In 2017 residence approved the tax rate to be permanent at 2.25%.

2024 BUDGET
CITY OF WEST CARROLLTON

OTHER CAPITAL EXPENDITURES FUND
ACCOUNT NO. 803

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE, JAN. 1	\$1,178.58	\$7,758.38	\$7,758.38	\$74,272.41
0013-44090	REIMBURSEMENTS: MISCELLANEOUS	0.00	2,500.00	634.70	161,750.00
0016-44099	TRANSFER FROM 1/2% TAX FUND	130,032.20	141,000.00	126,700.00	300,000.00
	TOTAL RECEIPTS	\$130,032.20	\$143,500.00	\$127,334.70	\$461,750.00
	TOTAL RECEIPTS AND BALANCE	\$131,210.78	\$151,258.38	\$135,093.08	\$536,022.41

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
8250-57058	COUNCIL ROOM A/V	0.00	0.00	0.00	0.00
8275-57058	REGIONAL FIBER OPTIC	5,892.90	0.00	3,051.88	0.00
8300-57058	CIVIC CENTER UPGRADES	4,033.00	80,000.00	7,043.98	150,000.00
8302-57058	FIRE DEPT EQUIP.	0.00	0.00	0.00	182,000.00
8320-57058	COMP PLAN	0.00	0.00	0.00	0.00
8350-57058	PD EQUIPMENT	0.00	0.00	0.00	67,000.00
8360-57058	PD IN-CAR VIDEO SYSTEM	0.00	0.00	0.00	0.00
8365-57058	CELL TOWER	0.00	0.00	0.00	0.00
8370-57058	FIRE (#56) ROOF REPAIRS	0.00	0.00	0.00	0.00
8375-57058	COMPUTER TECH UPGRADES	103,992.23	30,000.00	24,666.28	30,000.00
8376-57058	FIRE STATION 57 A/C	0.00	10,000.00	0.00	0.00
8405-57058	EMS EQUIPMENT	636.96	3,045.44	3,058.53	3,000.00
8410-57058	CIVIC CENTER SIGNAGE	6,714.43	0.00	0.00	0.00
8415-57058	PHONE SYSTEM	2,182.88	0.00	0.00	0.00
8375-57098	CONTINGENCY	0.00	20,000.00	23,000.00	20,000.00
	SUBTOTAL	\$123,452.40	\$143,045.44	\$60,820.67	\$452,000.00
	CONTENGENCY	\$0.00	\$31,954.56	\$0.00	\$18,000.00
	TOTAL APPROPRIATION	\$123,452.40	\$175,000.00	\$60,820.67	\$470,000.00

OTHER CAPITAL EXPENDITURES - 803 (CON'T)

Commentary:

The following expenditures highlights are proposed for 2024:

- | | | |
|----|---|-----------|
| 1) | Community Room Remodeling | \$150,000 |
| 2) | Fire Department SCBA Project | \$182,000 |
| 3) | PD vests and Flock Cameras | \$67,000 |
| 4) | Fire EMS Equipment
This expendiure is 100% paid by State EMS grant | \$3,000 |
| 5) | Contingency | \$20,000 |

2024 BUDGET
CITY OF WEST CARROLLTON
ONE-HALF PERCENT INCOME TAX FUND
ACCOUNT NO. 804

REVENUE

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
	BALANCE - JAN. 1	\$798,434.34	\$850,106.72	\$850,106.72	\$830,403.48
0008-44055	INTEREST	10,350.47	4,000.00	20,698.59	10,000.00
0011-44090	REIMBURSEMENTS	0.00	0.00	24,370.00	0.00
0015-44094	BOND PROCEEDS	566,085.67	0.00	0.00	0.00
0016-44085	SALE OF PROPERTY	0.00	0.00	0.00	0.00
0016-44103	TRANSFER FROM GF	0.00	0.00	0.00	0.00
0016-44106	HALF PERCENT TAX RECEIPTS	1,958,535.32	2,070,000.00	1,962,885.38	2,087,000.00
	TOTAL RECEIPTS	\$2,534,971.46	\$2,074,000.00	\$2,007,953.97	\$2,097,000.00
	TOTAL RECEIPTS AND BALANCE	\$3,333,405.80	\$2,924,106.72	\$2,858,060.69	\$2,927,403.48

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
8276-57079	FEES	0.00	0.00	674.52	0.00
8276-58034	LEGAL EXPENSE	0.00	0.00	0.00	0.00
8480-59103	TRANS TO FEDERAL GRANTS	0.00	0.00	21,592.69	0.00
8480-59107	TRANSFER TO SPECIAL ASSESSMENTS (502)	450,000.00	452,000.00	453,000.00	453,000.00
8480-59108	TRANSFER TO PARKS & PLAYGROUND FD (406)	89,962.84	85,000.00	57,000.00	140,000.00
8480-59111	TRANSFER TO VEHICLE REPLACEMENT FD (412)	105,507.74	240,000.00	225,000.00	325,000.00
8480-59114	TRANSFER TO STREET IMPROV FUND (402)	500,000.00	477,000.00	377,000.00	387,500.00
8480-59115	VEHICLE BOND FD (303)	249,036.73	247,000.00	250,690.00	255,000.00
8480-59116	TRANSFER TO CAP IMPRV DEBT SER (306)	0.00	0.00	0.00	0.00
8480-59118	TRANSFER TO CARLTN PLAZA DEBT SER (302)	31,277.60	184,919.00	380,000.00	300,000.00
8480-9120	TRANSFER TO CARLTN CENTRE DEBT SER (304)	141,844.80	0.00	0.00	0.00
8480-59121	TRANSFER TO OTHER CAPITAL EXP FUND (803)	130,032.20	141,000.00	126,700.00	300,000.00
8480-59122	TRANS TO NIEGHBORHOOD IMPROVEMENT FUND (222)	62,022.41	70,000.00	70,000.00	70,000.00
8480-59125	TRANSFER TO RIVER DISTRICT (418)	0.00	66,000.00	66,000.00	90,000.00

ONE-HALF PERCENT INCOME TAX FUND - 804 (CON'T)

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET
8480-59123	TRANSFER TO PROPERTY ACQ & REHAB FD (221)	0.00	0.00	0.00	0.00
8480-59124	TRANS TO ECONOMIC DEVELOP FUND (220)	723,614.76	430,000.00	0.00	196,000.00
	SUBTOTAL	\$2,483,299.08	\$2,392,919.00	\$2,027,657.21	\$2,516,500.00

ONE-HALF PERCENT INCOME TAX FUND

Commentary:

The city has a 2.25% city income tax. Of this amount, 1.75% goes for General Fund purposes and the remaining 1/2% is used for capital improvements. The 1/2% income tax for capital improvements, known as the 1/2% CIP, was first approved by the voters for the period of 1970-75. The 1/2% CIP has been renewed by the voters for the periods of 1975-80; 1980-85; and 1985-93. On November 6, 1990, the voters renewed the 1/2% CIP on a permanent basis after twenty years of progressive improvements since it was originally adopted in 1970.

The West Carrollton 1/2% CIP continues to be one of the most progressive and successful capital improvement programs in Ohio.

The 1/2% income tax revenues collected for this program are transferred from this fund to specific funds that administer various projects or purchases.

The success of the 1/2% CIP can be seen from the following list of projects completed since 1970:

1. Alex Road was widened and rebuilt.
2. Wilson Park was constructed.
3. Wilson Park swimming pool was built in 1973.
4. Main and Locust Streets were upgraded.
5. Fire Station No. 2, on Alex Road, was built in 1971.
6. Lindbergh and Dinsmore streets were upgraded.
7. Orchard Hill Drive was upgraded.
8. Elm Street was upgraded.
9. Miami Avenue was rebuilt.
10. Imperial Road was extended to connect with S.R. 725.
11. Rubber railroad crossings were installed.
12. East Dixie Drive was widened and rebuilt.
13. A comprehensive city park plan was completed in 1976.

ONE-HALF PERCENT INCOME TAX FUND

14. Additional ball fields were developed in 1980 near the High School.
15. The intersection of Elm Street and Central Avenue was upgraded.
16. Annual street resurfacing throughout the city.
17. The old library building at the corner of Elm Street and Central Avenue was purchased and remodeled into a multi-purpose Senior Citizens/Community Center in 1979.
18. Fire Station No. 1 was expanded and remodeled in 1980.
19. The West Carrollton Civic Center and branch library were constructed at 300 East Central Avenue in 1979.
20. Wilson Park Drive was upgraded.
21. Harmon Field parking lot was resurfaced in 1980.
22. Widening and reconstruction of Alex Bell Road, from Central Avenue to State Route 741, completed in 1996.
23. Central Lane, near the Junior High School and the old football stadium, was improved in 1980.
24. Development of a neighborhood park for Allen Plat was done in 1981. The name of this park was changed from Allen Park to Friend Park in 1996.
25. Acquisition and development of a neighborhood park in the Lindbergh Plat in 1981. The name of this park was changed from Lindbergh Park to Leiwig Park in 1993.
26. Upgrading of Weidner Park facilities in 1982.
27. Construction of additional parking at the swimming pool in 1980.
28. Planted trees along Central Avenue and Dixie Drive.
29. Elm Street, between the railroad and Gibbons Road, was reconstructed in 1984.
30. Upgraded water lines and installed fire hydrants in the area which was annexed into the city from Jefferson Township in 1981.
31. A traffic signal was installed at Watertower Lane and Alex Road in 1983.
32. Central Avenue, between Cedar Street and Miami Boulevard, was renovated in 1984.

ONE-HALF PERCENT INCOME TAX FUND

33. Fire sprinklers and smoke detectors were installed in both fire stations in 1986.
34. An air compressor to fill oxygen bottles for the fire department was purchased in 1985.
35. The city garage was renovated in 1986.
36. Helped fund the construction of a new parking lot in Carrollton Center.
37. Repaved the Senior Citizens/Community Center parking lot in 1987.
38. Installed the flashing traffic signal at the intersection of Elm Street and King Richard in 1986.
39. Replaced deteriorated light poles at Harmon Field and improved the fencing and backstop.
40. Purchased a van in 1985 and a new Emergency One fire engine in 1986 for the Fire Department.
41. Purchased a new street marking machine in 1985 and a new street sweeper in 1986 for the Service Department.
42. Installed a new 50-foot water slide at the swimming pool in 1986.
43. Expanded the shallow end of the swimming pool in 1987 to better serve young children.
44. Improved security lighting at Wilson Park in 1986.
45. Purchased bleachers for the ballfields at the Schnell complex in 1985.
46. Annually repair and replace damaged curbs and sidewalks along city owned property.
47. Improved traffic signal controllers along Central Avenue and Dixie Drive in 1987.
48. Rebuilt Pierce Street in 1988.
49. Seal coated the parking lots at Wilson Park in 1988.
50. Contributed toward the cost for the low dam on the Great Miami River. Low dam was built in 1987/1988.

ONE-HALF PERCENT INCOME TAX FUND

51. Constructed a concession stand at the swimming pool, including the needed equipment, in 1988.
52. Purchased two new ambulances in 1988.
53. Traffic signals were installed on Alex Road at Progress Road and Indian Trail in 1988.
54. Shared in the cost for the proposed new bike route around the city in the area of Hydraulic Road.
55. Established a new fuel and road salt storage facility in 1989 on Miami Avenue in order to protect the city's well field.
56. Purchased a 4.7-acre site on the east side of Wilson Park from the School District, between the swimming pool and the homes on Elm Street.
57. Acquired a 24.4-acre site and developed the soccer field complex in 1992.
58. Expanded and upgraded the wastewater treatment plant in 1988-89 at a cost of \$5.6 million to meet EPA requirements and provide for the continued growth of the city.
59. Construction of a Water Filtration Plant to remove iron and manganese at a cost of \$1.7 million was completed in 1988.
60. Improved Dixie Lane and the triangle island near Hile Street in 1991.
61. Constructed improvements on Infirmary Road in 1991-92.
62. Bridge repairs as needed.
63. Contributed to the new bikeway bridge constructed over Holes Creek.
64. Purchased a new one-man side loading refuse collection truck in 1992.
65. Purchased a new aerial ladder truck in 1993.
66. A new traffic signal controller was installed at Alex Road and Gibbons Road.
67. The corner radius at Central and Miami Avenues was enlarged--also at Alex Road and Kimberly Lane.
68. A sidewalk was installed along the east side of Alex Road between Watertower Lane and Indian Trail.

ONE-HALF PERCENT INCOME TAX FUND

69. A comprehensive Parks and Recreation Master Plan was completed in early 1992.
70. A drainage study of Lindbergh Plat was completed in 1992 and drywells were installed in 1993.
71. A traffic engineering study was completed in 1992 to determine if traffic flow on Alex Road, between Central Avenue and Dixie Drive, could be improved.
72. Repairs were made to the Elm Street Bridge over Owl Creek in 1992.
73. A portion of Hydraulic Road was resurfaced and gates were installed to eliminate thru traffic in 1992.
74. Harmon Field parking lot was expanded in 1992-93.
75. Street lights on all major city streets and the older area of the city were upgraded from 1991-1996.
76. A new Service Center building for the street and refuse collection divisions was built in 1995-1996 on Miami Avenue near the road salt and fuel storage facility. Additional property was acquired to expand this site.
77. A portion of the Canal Corridor Project on West Central Avenue was funded by the CIP in 1992.
78. Improvements to city buildings were made to comply with the American Disabilities Act to ensure access for the disabled in 1994-1995.
79. Contributed toward the cost of widening Springboro Pike between Dixie Drive and Alex Bell Road to provide a center turn lane in 1994.
80. The city garage roof was replaced in 1993.
81. A portion of the cost for reconstructing Soldiers Home-West Carrollton was funded in 1993.
82. A traffic signal was installed at Alex Road and Liberty Lane in 1994.
83. Drainage improvements were made at 11 various locations in 1994.
84. The restrooms at Weidner Park and Harmon Field were remodeled in 1994-1995.
85. A new refuse collection truck was purchased in 1994.

ONE-HALF PERCENT INCOME TAX FUND

86. The Civic Center smoke detectors were replaced in 1995.
87. The city contributed toward the cost of the sound barrier wall for the UPS terminal in 1994.
88. A study of the city's radio system was conducted in 1995.
89. A portion of the cost for upgrading Burns Avenue between North Alex Road and Catherine Avenue was provided in 1996.
90. A feasibility study for a recreation center was completed in 1996.
91. A new street sweeper was purchased in 1995.
92. Two new fire engines were purchased in 1995.
93. The median between Central Avenue and Dixie Drive from I-75 to S.R. 741 was landscaped, including some landscaping in the I-75 underpass area.
94. In 1994, \$75,000 was paid for the initial phases of implementing the Holes Creek Flood Control Project. The city has paid an estimated \$581,410 for this flood control.
95. Several city owned parking lots were resurfaced in 1995.
96. An underground lawn sprinkler system was installed in 1996 on the median between Central Avenue and Central Lane.
97. A study to determine how to best serve the area west of the river with utilities was done in 1995-1996.
98. An urban design study on how to enhance the image of the city was done in 1995-1996.
99. The city contributed funds, along with Moraine, to match an ED/GE grant to study the intersection of Dryden Road and Central Avenue/Dixie Drive in 1996.
100. Built a new street, Bowman Lane, connecting North Alex Road and Omad Court in 1996-1997.
101. A traffic signal was installed on Alex Road at the UPS driveway.
102. The Wilson Park swimming pool was renovated and expanded between the 1996-97 swim seasons. The bathhouse was also renovated.

ONE-HALF PERCENT INCOME TAX FUND

103. A new lift truck (basket truck) was purchased in 1996.
104. The Wilson Park swimming pool parking lot was resurfaced in 1996.
105. An EKG monitor and breathing apparatus were purchased for the fire department in 1996.
106. In 1996, a new roof was installed in Fire Station No. 1, and also on the Community Service building.
107. Ten heat pumps in the Civic Center were replaced in 1996; ten were replaced in 1997; and 15 in 1998.
108. The corner of Elm Street and Central Avenue, in front of the Senior Citizens/Community Center, was renovated in 1996.
109. Landscaping improvements were installed in 1997 on Alex-Bell Road, Kimberly Lane, and West Central Avenue near the bikeway.
110. Alex Road was widened in 1998 between Dixie Drive and the UPS driveway to provide a center turn lane.
111. In 1996, the City received a \$340,000 CDBG Grant to repair curbs in the older section of the city. Also in 1996, CDBG funds were used to reconstruct Burns Avenue between Catherine Avenue and N. Alex Road. CIP funds were used to assist with these projects.
112. Funds are budgeted annually for repairs to storm water manholes and catch basins.
113. In 1998, the Marina Drive area was improved. This included the reconstruction of Marina Drive; the construction of a new bikeway; the purchase of land for the Miami and Erie Canal Park overlooking the river; and construction of a parking lot for the park site. Five Rivers Metro Parks contributed \$256,074 for the park and bikeway. In addition, the city used \$148,278 in CIP funds.
114. In 1997 a new picnic shelter was installed at the Harmon Field/Soccer Complex with a 75% grant from a state Issue 1 grant from Ohio Department of Natural Resources. The 2% CIP paid the city's 25% share.
115. A new dump truck was added to the Street Department fleet in 1997 to provide better snow removal service.
116. A new medic was purchased in 1997.

ONE-HALF PERCENT INCOME TAX FUND

117. The installation of a new 800 MHZ radio system was completed in 1998.
118. New lighting was installed in the old city garage in 1997.
119. The interior of the Civic Center is being renovated over a three-year period beginning in 1999.
120. New 9-1-1 Emergency equipment was purchased in 1997.
121. The Roto File in the Police Department was replaced in 1997.
122. A Storm water study was completed in 1998 for the Progress Center Industrial Park Area.
123. In 1998, CDBG funds, along with CIP funds, were used for improvements to Smith Street and Walnut Street north of Main Street.
124. New roofs were put on the Wilson Park Pavilion and on the Grantwood Park shelter in 1998.
125. Ten new walkway lights were installed at Wilson Park along the new walk east of the newly expanded swimming pool which was renovated and expanded in 1997.
126. In 1998, new heaters and exhaust fans were installed at Fire Station No. 1.
127. A new computer system was installed in the Finance Department in 1998.
128. The city acquired deteriorated structures at 33 and 35-37 North Elm Street and had them removed in 1998. This site is now available for redevelopment.
129. In 1998, breathing apparatus, air tanks, a Lifepak 10, and an AED were purchased for the Fire Department.
130. In 1998, a study of the Primrose Tributary/Owl Creek area was done to determine ways to reduce the risk of flooding.
131. In 1998, the Police Department installed mobile data terminals (laptop computers) in patrol cars. Partial funding for these purchases was provided by the Miami Valley Cable Council.
132. In 1998, two, 1 ton dump trucks were purchased; one for the Parks Department and one for the Streets Division.

ONE-HALF PERCENT INCOME TAX FUND

133. The Mayrose Drive bridge was renovated in 1998 at a cost of \$68,688.
134. Watertower Lane at Byers Road/S.R. 725 was improved in 1998.
135. Beginning in 1999, the annual costs for the curb and sidewalk repairs which are assessed to property owners will be paid from the Street Improvement Fund, which is funded by the CIP Fund. When the annual assessments are collected, the money will be recovered.
136. In 1999, the Primrose Drive Bridge was replaced with a new, wider bridge to handle a 50-year storm.
137. Several city parking lots were seal coated in 1999.
138. The 500-gallon fuel storage tank for the Civic Center emergency generator was replaced in 1999.
139. In 1999, two leaf vacuum machines were replaced at a cost of \$25,218.
140. In 1999, funds were expended to install a LAN (local area network) for the city offices.
141. In 1999, needed improvements to the city's VHF radio system were made and electrical protection installed for proper grounding and lightning protection.
142. In 1999, a CAD system (computer aided dispatch) was installed in the Communications Center in the Police Department.
143. The deteriorated wooden light poles at the Weidner Park ball diamond were removed in 2000, and a new lighting system was installed in 2001. Also, in 2001, a new backstop was installed.
144. New roofs were installed on the restroom/concession building at the Soccer Complex, and also on the restroom building in Hintermeister Park in 2000.
145. In 1999, the city purchased a new rear-loading refuse truck for \$88,094, and purchased a new side-loading refuse truck in 2000 for \$138,184.
146. Vehicles replaced in 2000:
 - Medic (ambulance) (delivered in 2001)
 - Parks Dept. 1 Ton Dump
 - Parks Dept. 2 Ton Dump
 - Fire Dept. Captain=s Vehicle
 - Street Dept. 1 Ton Dump
 - Street Dept. Pickup

ONE-HALF PERCENT INCOME TAX FUND

147. A new digital voice recorder was purchased for the Communications Center in 2000.
148. Beginning in 2000, the city's Zoning Code was re-written with the assistance of a consultant.
149. The Civic Center was converted to natural gas from electric. This was done in conjunction with the expansion of the library in 2000.
150. The Primrose Tributary was widened from the Mayrose Drive Bridge to Owl Creek in 2000.
151. A sum of \$5,000 was allocated in 2000, 2001, and 2002 for a free paint program, and that program has been incorporated into the Neighborhood Improvement Fund beginning in 2003.
152. In 2000, the parking lots at the Civic Center and at Wilson Park were seal coated.
153. Properties needed for the site to construct Fire Station No. 1 on West Central Avenue were purchased.
154. Fire Station No. 1 on Locust Street was replaced with a new station on West Central Avenue. Also, Fire Station No. 2 on South Alex Road was expanded and renovated. Construction on both projects began in 2000 and was completed in 2001. These fire station projects were paid for over a three-year period: 2002, 2003, and 2004.
155. The city planted trees as part of the continuing beautification effort throughout the city. Trees are planted each year as part of this effort.
156. In 2002, the city completed a CDBG project on Central Avenue and Elm Street to construct streetscape improvements. The city was awarded a \$200,000 CDBG grant for this project.
157. In 2001, the parking lots at the Soccer Complex and at Harmon Field were resurfaced.
158. In 2001, the water heaters for the swimming pool at Wilson Park were replaced.
159. In 2001, two vehicles were purchased:
 - * 3/4-ton, four-wheel drive diesel engine/snowplow for the Parks Department
 - * 5-ton dump truck for the Street Department

ONE-HALF PERCENT INCOME TAX FUND

160. In 2002, the city established the Economic Development Fund with \$250,000 to provide economic development assistance to strengthen the tax base. The City Council will review the merits of each application for use of these funds and consider funding on a year-by-year basis.
161. In 2002, the city established the Neighborhood Improvement Fund with an allocation of \$250,000 to provide needed home improvements to improve neighborhoods and to help strengthen property values. The level of funding will be set each year by City Council.
162. In 2002, in conjunction with the CDBG streetscape improvement project on Elm Street and Central Avenue, the city built an extension of Slonaker Drive between Locust Street and Elm Street, on right-of-way donated to the city by Fraser Papers. The cost for this work was \$269,986.
163. In 2002, the city was awarded a (75%) \$62,500 NatureWorks grant from the state for park improvements at Miami and Erie Canal Park. The city has allocated 25% (\$20,750) from the 2% CIP as the matching funds for this project. Also, \$10,000 was budgeted for the Vidin Corner, in conjunction with our relationship with Vidin, Bulgaria. The project was completed in 2003.
164. A new street sweeper was purchased in 2002 at a cost of \$107,689.90.
165. In 2002, the city budgeted \$45,000 to prepare the plans and specifications for the needed water line loop around Infirmary Road and Farmersville-West Carrollton Road, in anticipation of development in that area where over 116 acres was annexed.
166. In 2002, the city budgeted \$65,000 to prepare the plans and specifications for the installation of a sewer main and sewer lift station to serve the area in the vicinity of Infirmary Road and Farmersville-West Carrollton Road where over 116 acres was annexed.
167. In 2002, the city spent \$215,000 to acquire and demolish the former gas station/used car lot at 955 East Dixie Drive to redevelop this site and improve the entrance to the city. The city expects to recover its investment in this site from the resale and revenue from the new development.
168. The city issued 15 year bonds in 2004 for the construction of the new YMCA. The land cost was \$665,204 for 9.711 acres. Total project cost was \$4.9 million.
169. Playground equipment was replaced in Wilson Park in 2003.

ONE-HALF PERCENT INCOME TAX FUND

- 170. A sum of \$26,000 was budgeted in 2003 to replace picnic shelters #4 and #7 at Wilson Park.
- 171. In 2003, \$7,000 was spent to develop a master plan for the vacant lot at the east side of Wilson Park.
- 172. In 2003, \$20,000 was allocated for engineering studies on the Owl Creek watershed. The city is cooperating with Miami Township and the Miami Conservancy District to reduce the frequency of flooding. The report was completed in the spring of 2004. It was determined that the only viable flood protection would be to widen the creek. This possibility is being studied further.
- 173. In 2003, the monitoring equipment at the city's fuel facility was upgraded to comply with new state requirements.
- 174. In conjunction with the city's efforts to redevelop the former Fraser Papers mill site, the city allocated \$50,000 toward needed studies. Fraser Papers contributed \$50,000 also.
- 175. In 2004, the city allocated \$250,000 for the design engineering phase of the I-75 Exit 47 modification project. The city has committed another \$250,000 toward the construction phase.
- 176. CIP funds are allocated as needed for sealcoating various city parking lots and pathways in the parks.
- 177. New replacement playground equipment was installed in Leiwig Park in 2004.
- 178. In 2004, a land use/marketing study was undertaken for the area to be served by the new full interchange at Exit 47.
- 179. The Fire Department replaced air lift rescue bags in 2004.
- 180. A new phone system was purchased in 2004.
- 181. CIP funds will be used to match a grant from MVRPC to upgrade traffic signals on Alex Road. This is a Congestion Mitigation/Air Quality (CMAQ) grant which will fund 70% of the cost. This project may not be undertaken until 2008-2009 depending upon the grant from MVRPC.
- 182. Playground equipment was replaced at Grantwood Park in 2005.
- 183. A 5 ton dump truck was replaced in the Street Department in 2005.

ONE-HALF PERCENT INCOME TAX FUND

- 184. Funds were allocated in 2005 to prepare the plans and specifications for the remodeling of the Police Department.
- 185. Funds were budgeted in 2005 to replace the laptop computers used in the police cars.
- 186. The city obtained a \$100,000 ED/GE grant for the redevelopment of the Woody's Market site. A disbursement of \$25,000 from the Economic Development fund as an incentive grant to the developer was made.
- 187. A sum of \$100,000 was spent in 2006 to support a grant from County Corp to renovate older houses in West Carrollton.
- 188. The playground equipment at Hintermeister Park was replaced in 2006.
- 189. In 2007, the city replaced a refuse collection truck.
- 190. The Fire Department purchased two (2) 12-lead EKG's in 2006 and 2007. Kettering Medical Center contributed \$15,842 toward these purchases.
- 191. The water slide at the Wilson Park Swimming Pool was replaced in 2006.
- 192. Funds expended in 2006 and 2007 to help implement the city's ongoing marketing/image promotion.
- 193. Funds were used in 2006 to upgrade the city's computer systems in all departments with both new hardware and software.
- 194. The city obtained an \$89,155 CDBG grant for repairs to curbs and sidewalks in the older section of the city. Completed in 2007, CIP funds provided the local match of about \$34,000.
- 195. The city's Economic Development Fund for 2007 included funds to establish a TIF (Tax Increment Financing District) and funding to acquire and clear the former Boathouse site on Marina Drive for redevelopment.
- 196. The city purchased four vacant lots in the older area of the city in 2007 as part of County Corp's Green House Technology program.
- 197. In 2007 and 2008 funding was provided to implement a Housing Fair to promote home renovation and home ownership in the city.

ONE-HALF PERCENT INCOME TAX FUND

198. In 2007 a sum of \$5,000 has been set aside to provide for a new neighborhood improvement grant program.
199. Funds were allocated in 2007 as matching funds for a grant from MVRPC to make street improvements on Gibbons Road. This project is expected to be completed in 2008.
200. Funds were allocated in 2007 as matching funds for a grant from MVRPC to make streetscape improvements along Springboro Pike between Dixie Drive and Holes Creek. This project is being done jointly with the City of Moraine and completed in 2008.
201. The playground equipment in Donnington Park and Lake Forest Park were replaced in 2007.
202. In 2007 the city replaced a 1995 Parks Department $\frac{3}{4}$ ton truck.
203. In 2007 an upgrade to the 9-1-1 phone system to handle wireless 9-1-1 calls from cell phones was completed.
204. A new copier for the Police Department was purchased in 2007.
205. In 2007 the city entered into an agreement with the Ohio State University Extension Service to develop a new Comprehensive Plan. This is a 14-18 month project to be completed in 2009.
206. A new 12 lead EKG unit was purchased in 2008 for the Fire Department.
207. The Fire Department received an \$87,500 Homeland Security grant to replace radios in 2007. The city's matching share was about \$4,600.
208. A tornado siren was replaced in 2008.
209. The Civic Center roof was replaced in 2008.
210. The Weidner Park playground equipment was replaced in 2008.
211. The Wilson Park tennis courts were resurfaced in 2008.
212. A Parks Department tractor was replaced in 2008.
213. On-going annual street improvements, such as resurfacing and replacements of curb/sidewalks and manholes/catch basin, project continued in 2008.

ONE-HALF PERCENT INCOME TAX FUND

- 214. Gibbons Road enhancement project began in 2008 and continues in 2009.
- 215. The city secured a \$200,000 grant from the ODD and constructed a traffic signal on Alex-Bell Road for Appleton Papers, Inc.
- 216. General computer technology upgrades included a canopy system in 2008.
- 217. Urban Design improvements were made 2008 for enhancement/signage at the city's gateways.
- 218. Economic Development funds were set aside for the purchase of property, business incentives, and image/promotion costs including the purchase of the Bowman property in 2008.
- 219. The police department dispatch center was upgraded in 2008.
- 220. The Old Downtown storm water infrastructure was replaced in 2008.
- 221. The Wilson Park playground equipment was replaced in 2009.
- 222. Basketball courts were resurfaced in 2009 for Weidner, Wilson, Leiwig, Hintermeister, Grant, Harmon, and Donnington parks.
- 223. CMAQ traffic signal were replacements in 2009.
- 224. The Alex Road bridge replacement was completed in 2009.
- 225. S.R. 741 street enhancement in cooperation with the City of Moraine concluded in 2009.
- 226. The 2009 computer technology upgrade included a finance department software upgrade, a council chambers audio/video upgrade and four laptops for the police department.
- 227. Replacement of SCBA air compressor in 2009 with the assistance of DHS/AFG funding.
- 228. Economic Development funds were again set aside for the purchase of property, business incentives, and image/promotion costs in 2009.
- 229. In 2009, the neighborhood improvement fund will be again funded for home fair, loan programs, and paint programs.
- 230. In 2009 the city replaced Fire Engine No. 6.

ONE-HALF PERCENT INCOME TAX FUND

- 231. In 2009 the city replaced a street department 5-ton truck.
- 232. The parks department purchased two zero-turn mowers in 2009.
- 233. In 2009 two police cruisers and a building inspection vehicle were replaced.
- 234. Vehicle replacements for 2010 included four police cruisers, a street sweeper overhaul, two 1-ton trucks (street & parks), and a fire response truck.
- 235. Further Gibbons Road enhancements were completed in 2010.
- 236. Other 2010 street projects include CMAQ phase 2 traffic signals, exit 47 design enhancements, Alex Road bikeway engineering, Alex Road and Mayrose Dr. Bridge replacements, bus shelter replacements, and normal resurfacing projects.
- 237. In 2010 the senior citizens center roof was replaced.
- 238. 15 SCBA/cylinders were replaced in 2010.
- 239. Four police department laptops were replaced.
- 240. Several real estate acquisitions were made including the Bowman, Lyons, Fraser, and McDonald's properties.
- 241. 2011 vehicle replacements included two police cruisers, a medic unit, and a ¾-ton street department truck.
- 242. Harmon Ball Field Backstop replacements in 2011.
- 243. Funding for a business retention/recruitment study and a Fraser property environmental study.
- 244. 25 police officer vests, police server, and surveillance cameras in 2011.
- 245. 2011 and 2012 normal street and parking lot resurfacing, normal curb, sidewalk, and manhole replacements, and CMAQ Phase 2 traffic signals.
- 246. 2012 Ivy Hill culvert repair, Alex Road railroad crossing upgrade, and Exit 47 enhancement engineering.
- 247. Replaced Fire Department garage doors and Amkus Rescue Tool.

ONE-HALF PERCENT INCOME TAX FUND

- 248. 2012 vehicle replacements included two police cruisers and ¾ ton street truck.
- 249. 2013 Vehicle replacements included the neighborhood inspector vehicle and two police cruisers.
- 250. 2013 street improvements included CMAQ phase 2 traffic signals and exit 47 enhancements.
- 251. 2013 building improvements included replacement of the civic center cooling tower.
- 252. Miscellaneous equipment included police department radios and city-wide servers were replaced in 2014.
- 252. 2014 vehicle replacements included a police cruisers, Boom-Mower, and a fire department SUV. In-car computers were also purchased for the police department.
- 253. 2014 street improvements included normal street and parking lot resurfacing, curb, gutter and sidewalk, manhole/catch basin. Other projects included Central/Dixie cut through, Central and Dixie intersection design, Ivy Hill Culvert repair, and exit 47 enhancements.
- 254. 2014 work continued on updating bus shelters, Fraser property clean-up, and blighted or abandoned property improvements.
- 255. In 2015 playground equipment at Friend Park was replaced.
- 256. 2015 vehicle replacements include a police cruiser.
- 257. 2015 work continues on property demolitions, rehabilitations, and clean-ups.
- 258. 2015 street improvements normal street resurfacing, completing exit 47 enhancements, completing CMAQ phase 2 traffic signals, and completion of the Cedar/Central/Dixie intersection improvement project.
- 259. In addition to normal street resurfacing, a study of a major storm sewer repair at Elm and Central was conducted in 2016.
- 260. In 2016 the council chambers were upgraded and the purchase of 15 new bullet proof vests for the police department.
- 261. The rehabilitation of 416 Greenport Drive and the demolition of structures on the former Appvion site in 2017.

ONE-HALF PERCENT INCOME TAX FUND

- 262. Vehicles purchased in 2016 include a 5-ton dump truck, a parks department truck with snow plow, a new street sweeper, a new parks mower, three new undercover vehicles for the police department and one new police cruiser.
- 263. Vehicles purchased in 2017 included two police cruisers, street department 5-ton dump truck, and a street department skid steer loader.
- 264. Besides normal street resurfacing and curb/sidewalk repairs, engineering work on the Elm St. Bridge will begin in 2017.
- 265. Property purchases in 2017 included Carrollton Plaza (Roberds) and Green River on Marina Dr.
- 266. Owl Creek flood protection study is planned for 2018.
- 267. Pool sand filters will be replaced in 2018.
- 268. 2018 vehicle purchases included the fire chief's vehicle, one police cruiser, and de-icing tank for the street department plow truck.
- 269. In 2018 the first phase of the civic center building security upgrade will commence.
- 270. Police cruiser in-car computers and video systems were purchased in 2018.
- 271. Two riverfront development properties were purchased on Marina Drive in 2018. (Joe's Garage and Profile Printing).
- 271. Carrollton Center streetscaping project will be completed in 2019.
- 272. 2019 Parking lots for the civic center and Old West Carrollton were resurfaced.
- 273. Civic Center security upgrade and signage project completed in 2019.
- 274. The regional fiber optic network installed 2019.
- 275. Demolition of the Carrollton Plaza buildings completed in 2019.
- 276. Carrollton Center/West Central development and street improvements in 2019.
- 277. Parks Department commercial mowers in 2019.

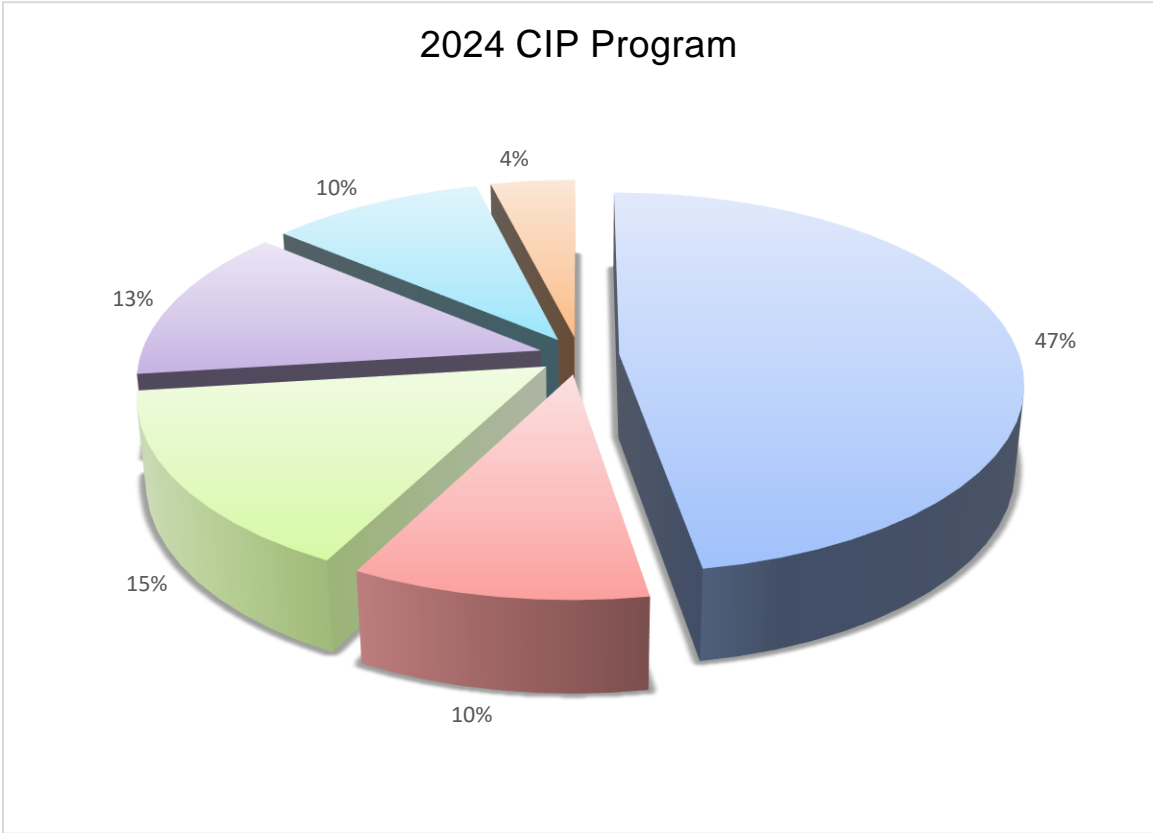
ONE-HALF PERCENT INCOME TAX FUND

- 278. 2019 Vehicle purchases include a ladder truck, medic, two police cruisers, five street dump trucks, two parks department pickup trucks, and a building inspector sedan. The corresponding \$1,700,000 10-year debt will also be serviced by the CIP.
- 279. 2020 vehicle purchases include two marked and on unmarked police vehicles, a building inspection SUV, and two parks department pickup trucks.
- 280. Council chambers updates were completed in 2020.
- 281. The Elm Street bridge replacement was completed in 2020.
- 282. The western gateway sign installed in 2021.
- 283. Carrollton Center streetscaping project continues in 2021.
- 284. 2021 vehicle purchases include two police SUV cruisers, fire captain SUV, planning SUV, two street pickup trucks.
- 285. Fire Station #56 roof repair in 2021.
- 286. Expected 2022 vehicle purchases include two police cruisers, two parks pickup trucks, and a parks van.
- 287. Major street resurfacing in 2022 and 2023.
- 288. 2022 included finance and utility software upgrades.
- 289. 2023 economic development includes white water kayak course design and Carrollton Plaza development.
- 290. Comprehensive Plan update planned for 2024.

CIP & STATS

2024 Capital Improvement Budget

Streets	\$1,687,946	47%
Economic Development	\$363,400	10%
Debt Service	\$549,750	15%
Community Environment	\$466,250	13%
Vehicles	\$355,000	10%
Parks	\$140,000	4%
Total	<u>\$3,562,346</u>	<u>100%</u>



FY 2024
1/2% CIP PROJECTS

		Budget	
	January 1, 2024 Balance	\$	1,673,315
	Revenue & Interest	\$	2,076,800
	Gas Tax (10.5%)	\$	260,000
	2023 License Plate Increase (\$5)	\$	60,000
	School Contribution to Resurfacing Project	\$	22,500
	FEMA SCBA Grant	\$	146,000
Total Revenue Available		\$	<u>4,238,615</u>
<u>Fund</u>	<u>2024 EXPENDITURES</u>		
Park	Wilson Park Court Resurfacing	\$	45,000
Park	Dog Park	\$	60,000
Park	Mower Replacement	\$	35,000
St Imp	Street Resurfacing	\$	679,133
St Imp	Alley Resurfacing	\$	60,000
St Imp	Street Improvement Fund Bridge Repairs	\$	10,000
St Imp	Street Improvement Fund Contingency	\$	10,000
St Imp	Curb/Sidewalk (city)	\$	60,000
St Imp	Manhole/Catch Basins	\$	25,000
St Imp	Parking Lot Resurfacing (Driveway Repair Old Fire St)	\$	42,000
St Imp	Owl Creek Study	\$	75,000
St Imp	* Gibbons Road Loan Principal	\$	4,914
St Imp	* Mayrose Bridge Loan Principal	\$	14,250
St Imp	* Farmersville - West Carrollton Road Loan Principal	\$	24,417
St Imp	* Elm Street Bridge Loan Principal	\$	33,232
Veh	New Vehicles	\$	355,000
Sp Assess	Curb/Sidewalk (assessed)	\$	650,000
OC	Flock Cameras- Police	\$	31,250
OC	SCBA Replacement - Fire	\$	165,000
OC	Computer Technology	\$	30,000
OC	Contingency	\$	20,000
OC	Civic Center Remodeling	\$	150,000
ED	Economic Development Fund	\$	273,400
Neigh	Neighborhood Improvement Fund	\$	70,000
River Dist	River District Fund	\$	90,000
Debt Svc	Carrollton Plaza	\$	300,000
Debt Svc	Vehicle Debt	\$	249,750
Total Expenditures		\$	<u>3,562,346</u>
January 1, 2025 Balance		\$	676,269

City of West Carrollton
March, 2024

- 3 -

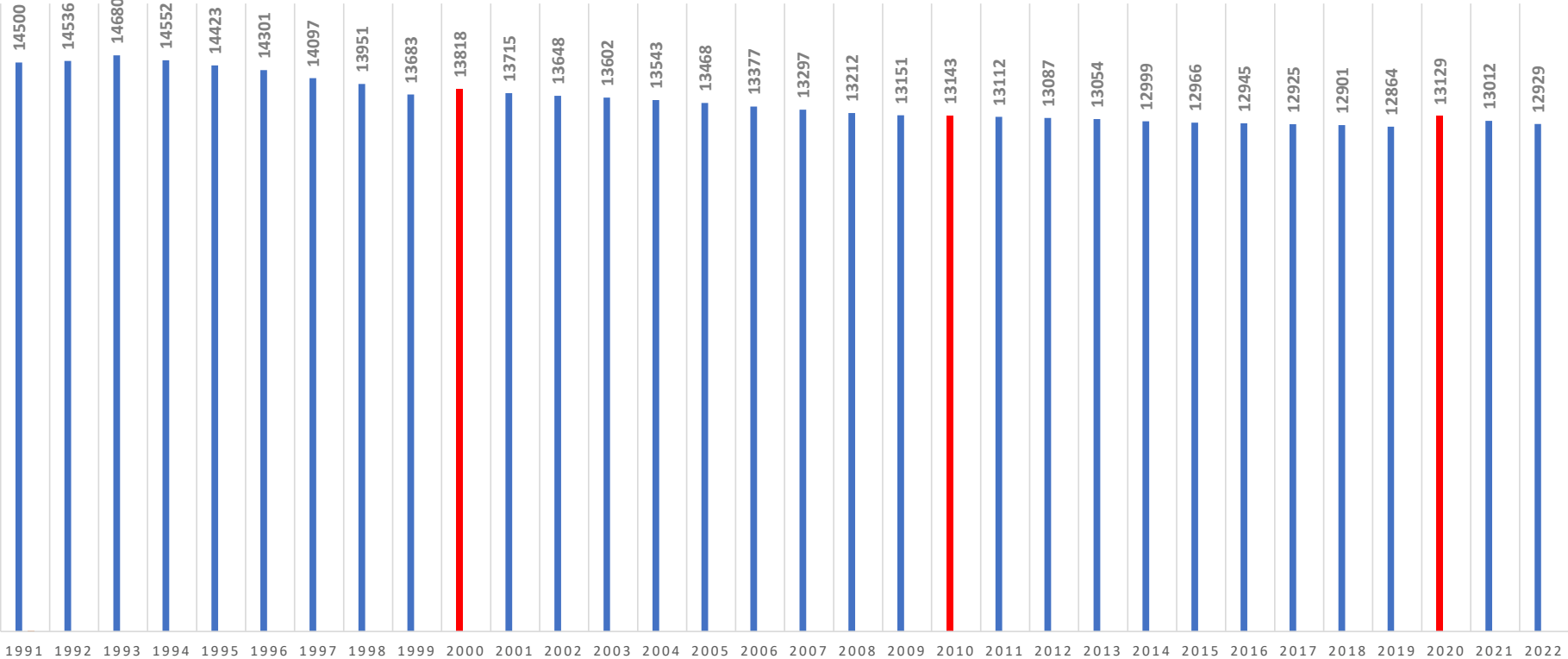
Fund No.		<u>12/31/2022</u> <u>Ending Balance</u>	<u>2023 Actual</u> <u>Revenue</u>	<u>2023 Actual</u> <u>Expense</u>	<u>12/31/2023</u> <u>Ending Balance</u>	<u>2024 Budgeted</u> <u>Revenue</u>	<u>2024 Budgeted</u> <u>Expense</u>	<u>12/31/2024</u> <u>Projected Balance</u>	<u>12/31/2023</u> <u>c/o enc</u>	<u>12/31/2023</u> <u>Unenc Bal</u>
100	General Fund	\$3,390,891.83	\$10,619,607.41	\$9,796,426.57	\$4,214,072.67	\$10,607,500.00	\$11,578,651.00	\$3,242,921.67	\$105,736.34	\$4,108,336.33
202	Street Fund	\$649,077.87	\$670,616.27	\$505,912.98	\$813,781.16	\$646,200.00	\$831,765.00	\$628,216.16	\$3,518.10	\$810,263.06
204	Law Enforcement	\$29,305.60	\$2,154.27	\$433.16	\$31,026.71	\$2,000.00	\$3,300.00	\$29,726.71	\$0.00	\$31,026.71
206	Street Light Fund	\$24,063.91	\$207,307.90	\$192,900.19	\$38,471.62	\$177,800.00	\$203,800.00	\$12,471.62	\$281.13	\$38,190.49
208	MCD	\$11,361.49	\$85,469.88	\$88,673.39	\$8,157.98	\$87,290.00	\$95,400.00	\$47.98	\$0.00	\$8,157.98
210	Recreation	\$22,397.38	\$157,422.49	\$170,725.17	\$9,094.70	\$211,200.00	\$241,000.00	-\$20,705.30	-\$28.56	\$9,123.26
212	Parks	\$331,926.49	\$228,939.35	\$391,593.29	\$169,272.55	\$35,770.00	\$270,000.00	-\$64,957.45	\$15,312.01	\$153,960.54
214	Federal Grants	\$665,538.41	\$21,592.69	\$660,254.85	\$26,876.25	\$0.00	\$0.00	\$26,876.25	\$0.00	\$26,876.25
215	State Opioid Grant	\$0.00	\$6,949.53	\$0.00	\$6,949.53	\$5,500.00	\$5,500.00	\$6,949.53	\$0.00	\$6,949.53
216	Mtr. Vehicle Tax	\$180,392.41	\$268,534.06	\$215,811.47	\$233,115.00	\$95,600.00	\$104,610.00	\$224,105.00	\$0.00	\$233,115.00
217	Fire Trust	\$524.19	\$535.00	\$120.00	\$939.19	\$0.00	\$0.00	\$939.19	\$0.00	\$939.19
218	Law Trust	\$123,488.28	\$10,882.53	\$39,578.34	\$94,792.47	\$7,600.00	\$55,900.00	\$46,492.47	\$0.00	\$94,792.47
220	Economic Dev.	\$376,496.77	\$576.10	\$281,680.62	\$95,392.25	\$196,400.00	\$281,200.00	\$10,592.25	\$19,877.00	\$75,515.25
221	Property Rehab	\$54,000.00	\$0.00	\$0.00	\$54,000.00	0	\$0.00	\$54,000.00	\$0.00	\$54,000.00
222	Neighborhood	\$10,706.24	\$70,450.00	\$40,250.07	\$40,906.17	\$220,300.00	\$236,000.00	\$25,206.17	\$6,180.00	\$34,726.17
225	TIF Fund(ED)	\$41,832.73	\$52,803.70	\$69,202.02	\$25,434.41	\$55,000.00	\$68,000.00	\$12,434.41	\$0.00	\$25,434.41
226	TIF (Carr Cent)	\$300,115.70	\$0.00	\$145,310.50	\$154,805.20	\$100,000.00	\$189,400.00	\$65,405.20	\$0.00	\$154,805.20
301	River District Bond Ret	\$0.00	\$0.00	\$0.00	\$0.00	\$5,065,000.00	\$5,065,000.00	\$0.00	\$0.00	\$0.00
302	Carrollton Plaza Debt	\$0.00	\$5,105,000.00	\$4,925,000.00	\$180,000.00	\$4,620,000.00	\$4,895,000.00	-\$95,000.00	\$0.00	\$180,000.00
303	Vehicle Debt	\$0.00	\$250,690.00	\$250,690.00	\$0.00	\$249,750.00	\$249,750.00	\$0.00	\$0.00	\$0.00
304	Carrollton Centre Debt	\$0.00	\$145,310.50	\$145,310.50	\$0.00	\$143,000.00	\$143,000.00	\$0.00	\$0.00	\$0.00
306	Capital Debt Svc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402	Street Improv.	\$734,633.17	\$697,241.53	\$875,892.48	\$555,982.22	\$702,500.00	\$1,141,741.00	\$116,741.22	\$4,700.00	\$551,282.22
406	Parks & Grounds	\$0.00	\$57,458.96	\$49,184.69	\$8,274.27	\$162,500.00	\$154,000.00	\$16,774.27	\$0.00	\$8,274.27
412	Vehicle Replace.	\$56,948.00	\$225,000.00	\$216,588.46	\$65,359.54	\$355,000.00	\$396,000.00	\$24,359.54	\$36,107.95	\$29,251.59
418	River District	\$0.00	\$2,766,000.00	\$189,713.25	\$2,576,286.75	\$3,040,000.00	\$2,951,740.00	\$2,664,546.75	\$495,326.75	\$2,080,960.00
502	Special Assess.	\$207,148.87	\$704,086.17	\$707,523.59	\$203,711.45	\$503,000.00	\$672,000.00	\$34,711.45	\$0.00	\$203,711.45
602	Water Fund	\$2,873,828.72	\$2,125,688.20	\$2,032,448.15	\$2,967,068.77	\$2,562,200.00	\$3,314,840.00	\$2,214,428.77	\$114,273.88	\$2,852,794.89
604	Sewer Fund	\$1,542,885.04	\$1,687,312.81	\$1,269,211.99	\$1,960,985.86	\$2,377,200.00	\$2,779,907.00	\$1,558,278.86	\$16,134.99	\$1,944,850.87
606	Pool Fund	\$21,943.48	\$302,169.12	\$279,633.49	\$44,479.11	\$264,400.00	\$304,000.00	\$4,879.11	\$228.84	\$44,250.27
608	Refuse Fund	\$1,416,091.37	\$1,049,477.91	\$900,790.48	\$1,564,778.80	\$1,040,300.00	\$1,520,090.00	\$1,084,988.80	\$3,812.53	\$1,560,966.27
702	Police Pension	\$7,251.40	\$515,307.75	\$436,046.45	\$86,512.70	\$497,185.00	\$538,000.00	\$45,697.70	\$0.00	\$86,512.70
704	Bonds Return.	\$55.00	\$356.00	\$0.00	\$411.00	\$20,000.00	\$20,000.00	\$411.00	\$0.00	\$411.00
706	Inspection Fund	\$108.97	\$0.00	\$0.00	\$108.97	\$10,000.00	\$10,000.00	\$108.97	\$0.00	\$108.97
708	Fire Levy Fund	\$945,621.44	\$727,590.12	\$284,489.06	\$1,388,722.50	\$741,050.00	\$558,580.00	\$1,571,192.50	\$0.00	\$1,388,722.50
802	Income Tax	\$0.00	\$10,028,549.45	\$9,837,330.11	\$191,219.34	\$9,737,142.41	\$9,737,142.00	\$0.00	\$614.81	\$190,604.53
803	Other Capital	\$7,758.38	\$127,334.70	\$60,820.67	\$74,272.41	\$461,750.00	\$470,000.00	\$66,022.41	\$45,595.00	\$28,677.41
804	1/2 % Income tax	\$850,106.72	\$2,007,953.97	\$2,027,657.21	\$830,403.48	\$2,097,000.00	\$2,768,150.00	\$159,253.48	\$0.00	\$830,403.48
Total All Funds		\$14,876,499.86	\$40,926,368.37	\$37,087,203.20	\$18,715,665.03	\$47,097,137.41	\$51,853,466.00	\$13,768,116.69	\$867,670.77	\$17,847,994.26

MISCELLANEOUS STATISTICAL INFORMATION

Date Area Settled:	1797	
Date Alexandersville Platted:	1815	
Date West Carrollton Platted:	1830	
Incorporated as a Municipality:	July 27, 1887	
West Carrollton annexed Alexandersville:	1943	
Incorporated as a City:	1967	
Form of Government:	Council/Manager	
Land Area:	6.4 Sq. Miles	
Population (as of 2010 Census):	13,129	
Miles of Street:	61 Miles	
Residential Dwellings:	6,495	
Number of Businesses:	~ 430	
Number of Registered Voters:	8,519 (2024)	
Number of Water/Sewer/Refuse Bills:	4,313	2024
Yearly Trash Collection:	4,036.34 Tons	2023
Yearly Recyclables:	558.41 Tons	2023
Number of Parks:	11	
Total Park Acreage:	175	
Ballfields:	6 (City) + 5 (School)	
Soccer Fields:	11	
Education: (West Carrollton School District; Jefferson Township School District; Miamisburg School District)		

WEST CARROLLTON CENSUS COUNTS AND POPULATION ESTIMATES 1991 - 2022

■ Denotes Census Bureau Estimates ■ Denotes Decennial Census



Source: U.S. Census Bureau

PROPERTY TAXES

How is the residential property tax dollar distributed? (Based on the effective rate for taxes paid in 2024).

2.3%	Library
3.0%	Miami Valley Career Technology Center (MVCTC)
8.4%	City of West Carrollton
19.1%	Montgomery County
<u>67.1%</u>	West Carrollton School District
100.0%	

For each \$100.00 in property taxes collected, the City of West Carrollton receives \$8.30. In addition residents pay \$21.50 per year to the County Solid Waste District for the incinerators/transfer stations. Each resident is also charged approximately \$1.00 by the Miami Conservancy District to support its groundwater data base. Properties may also have other special assessments.

<u>ACTUAL TAX VALUATION</u>			
<u>Tax Year</u>	<u>Payment Year</u>	<u>Tax Valuation</u>	<u>Millage*</u>
1996	1997	228,680,480	2.74
1997	1998	225,901,671	2.74
1998	1999	232,834,397	2.74
1999	2000	250,989,165	2.74
2000	2001	246,449,466	2.74
2001	2002	244,323,177	2.74
2002	2003	259,337,621	2.74
2003	2004	252,693,098	2.74
2004	2005	243,564,404	2.74
2005	2006	261,885,454	2.74
2006	2007	236,537,254	2.74
2007	2008	224,693,898	6.25
2008	2009	210,768,620	6.25
2009	2010	210,371,510	6.25
2010	2011	192,006,480	6.25
2011	2012	190,202,640	6.25
2012	2013	189,830,080	6.25
2013	2014	175,267,270	6.25
2014	2015	174,348,690	6.25
2015	2016	175,069,980	6.25
2016	2017	180,803,370	6.25
2017	2018	181,465,710	6.25
2018	2019	183,462,440	6.25
2019	2020	212,271,180	6.25
2020	2021	212,681,910	10.15 **
2021	2022	213,895,540	10.15
2022	2023	271,015,200	10.15

*City of West Carrollton only

** Voters approved an additioanl 3.9 mils for Fire and EMS Renewable in 2025

City of West Carrollton 2024 Budget

Property Tax Dollar Distribution

