



**WEST CARROLLTON**

ESTD  1830

2025

**ANNUAL  
BUDGET**

# ***CITY OF WEST CARROLLTON***

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

## **2025 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 2025  
Budget Transmittal Letter  
March, 2025**

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, 2025, and ending December 31, 2025. 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 2024, total revenue in the general fund was 3.4% over budget. Overall income tax collections were up 3.2% over budget. Ambulance Fees were up 26.4%, State and Local Government Funds were down 5.25% and real estate tax collections up 34.5%. General Fund department expenditures were 7.1% under budget.

The outlook for 2025 is optimistic as we seek to continue our efforts with the River District and deliver top-tier City services. Staff will continue to diligently monitor expenses and look 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 2025 budget is funding for the Finance Department to add new position for a fulltime Account Analyst position.

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 reflect a 15% estimated increase. However, the actual increase was 9%. 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
January 1, 2025	\$4,760,267

\*\$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 0.7% in 2024. Revenues are expected to remain flat in 2025. However, gas price fluctuations throughout the year can impact this user-based revenue
- The Street Fund balance increased in 2024 as overall expenses were down. Expenses in 2025 are expected to go up due to an anticipated retirement, building maintenance, traffic control maintenance and utility price increases.





### MOTOR VEHICLE LICENSE TAX FUND

This budget reflects \$101,100 for street maintenance-related expenditures, including \$60,000 for salt and \$20,000 for pavement markings.

### 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.

- Property \$ 80,000
- Marketing/Image Promotion \$ 61,500
- Potential Business Incentives \$ 40,000
- Professional Service \$ 129,000

Marketing and image promotion activities include the publication of the City's quarterly newsletter, membership in the Great Miami Riverway, new banners, subscriptions, 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
- 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.

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



### STREET IMPROVEMENT FUND

Council adopted a \$5 increase in the local Motor Vehicle Tax authorized by the state in 2021 to generate additional revenue for street paving projects. The increase was estimated to generate an additional \$60,000 per year starting in 2023.

The major new 2025 projects are:

Street Resurfacing	\$ 676,133
Alley Resurfacing	\$ 60,000
Sidewalk/Manhole Repair	\$ 85,000

Other projects include:

Other Bridge Repairs	\$ 5,000
Parking Lot Resurfacing	\$ 20,000
Owl Creek Flood Protection Study	\$ 75,000

### VEHICLE REPLACEMENT FUND

The City budgeted for multiple vehicle replacements in 2025.

• Medic	\$ 366,000
• Police Cruisers (2)	\$ 160,000
• Street – 5-ton dump truck	\$ 224,744

TOTAL \$ 750,744

### WATER FUND

The city continues to have one of the area's lowest combined water and sewer rates. This fund has demonstrated long-term financial stability, with a balance of \$2.76 million as of the end of 2024. The main project scheduled for 2025 will be the continued design engineering for the Water Treatment Plant, which began in 2024. The Water Fund will cover 50% of the cost for the purchase of a vehicle up to \$20,000.



### SEWER FUND

This fund has also performed exceptionally well over a long period. The fund balance finished 2024 at around \$1.88 million. In 2025, funding for the engineering & design costs of the Wastewater Treatment Plant upgrade has been provided. The Sewer Fund will cover 50% of the cost for the purchase of a vehicle up to \$20,000.

### POOL FUND

The 2025 budget anticipates opening the Wilson Park Pool for full operation. Due to the temporary closure of the neighboring Miamisburg pool, we saw an increase in pool attendance in 2024 and anticipate this continuing into 2025. The increase in attendance resulted in a rise in both revenue and expenses in 2024. The 2025 budget reflects planned increases to revenues and expenses.

### REFUSE FUND

This fund has been stabilized and ended FY 2024 with a balance of \$1.6 million. There are no major capital expenses planned for this fund in 2025. The City renewed a contract with Rumpke to provide contract recycling services in early 2025.

### OTHER CAPITAL EXPENDITURES FUND

The following expenditures are proposed for 2025:

• Computer Server Replacement and Outlook Upgrade	\$ 93,000
• Income Tax Software Upgrade	\$ 80,000
• Traffic Preemption & Power Chair	\$ 47,200
• FLOCK Cameras and SWAT Equipment	\$ 40,500
• Fire Station 57 HVAC Replacement	\$ 10,000
• Civic Center Air Compressor	\$ 10,000




### **Summary**

The FY 2025 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. 2025 projects, such as the River District and Whitewater Park, continue to propel the City's promising momentum 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, MPA, AICP  
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



# WEST CARROLLTON

ESTD  1830

## 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 IS VIEWED AS A VIBRANT, PROGRESSIVE COMMUNITY WITH A POSITIVE REGIONAL IMAGE.
-  THE CITY CENTER CORRIDOR DEVELOPMENT IS COMPLETED.
-  SIGNIFICANT PROGRESS ON A RENOVATED HOUSING STOCK.
-  BUILD AND MAINTAIN A STRONG RELATIONSHIP WITH WEST CARROLLTON CITY SCHOOL DISTRICT.



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# GENERAL FUND

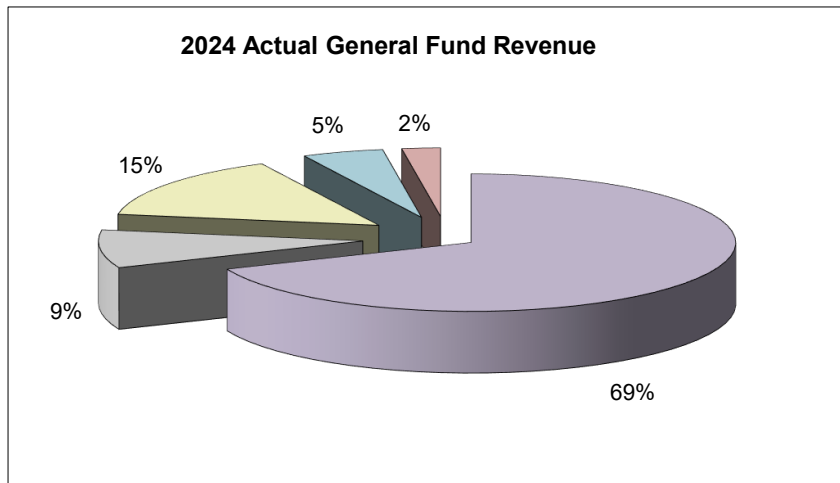
GENERAL FUND REVENUE  
ACCOUNT NO. 100-

ACCT. NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$3,390,891.83	\$4,214,072.67	\$4,214,072.67	\$5,535,258.83
0001-4001 REAL ESTATE TAX	1,071,533.46	1,145,000.00	1,441,572.93	1,445,000.00
0001-4002 GEN. PERSONAL TAX	49,490.78	51,450.00	57,275.65	57,500.00
0001-4003 TRAILER TAX	1,964.68	1,500.00	0.00	1,500.00
0004-4020 L.G.F. - COUNTY	189,496.14	184,000.00	179,916.68	184,000.00
0004-4021 L.G.F. - STATE	68,608.04	66,000.00	64,637.20	66,000.00
0004-4022 REAL ESTATE ROLLBACK	138,270.13	147,000.00	180,037.26	180,000.00
0004-4026 CIGARETTE TAX	705.60	500.00	0.00	500.00
0004-4027 LIQUOR TAX	2,295.30	5,500.00	26,232.50	15,000.00
0004-4040 GRANT	0.00	0.00	12,000.00	0.00
0006-4043 RECREATION FEES	0.00	0.00	0.00	0.00
0007-4052 PERMITS	44,678.19	50,000.00	79,686.24	60,000.00
0007-4053 FILING FEES	1,505.65	2,000.00	1,046.08	2,000.00
0007-4054 BLDG. STANDARDS FEES	0.00	0.00	0.00	0.00
0007-4056 RENTAL INSPECTION FEES	0.00	0.00	0.00	0.00
0008-4055 INTEREST	60,527.18	60,000.00	61,892.68	60,000.00
0009-4082 SPECIAL ASSESSMENTS	30,538.90	35,000.00	38,029.51	35,000.00
0010-4052 TOWING FEES	18,925.50	20,000.00	17,727.00	18,000.00
0010-4060 COURT COSTS	14,727.89	20,000.00	11,181.19	12,000.00
0010-4062 FORFEITURES	43,457.67	50,000.00	32,130.43	30,000.00
0010-4063 COMPUTER FEES	2,886.00	3,000.00	2,194.82	2,000.00
0010-4064 COURT FEES	180.10	200.00	79.79	100.00
0010-4077 IMMOBILIZATION FEES	315.00	350.00	175.00	150.00
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	0.00	0.00	0.00	0.00
0011-4070 MISCELLANEOUS	3,560.93	3,000.00	1,969.71	2,000.00
0012-4072 AMBULANCE FEES	366,192.99	360,000.00	463,008.39	400,000.00

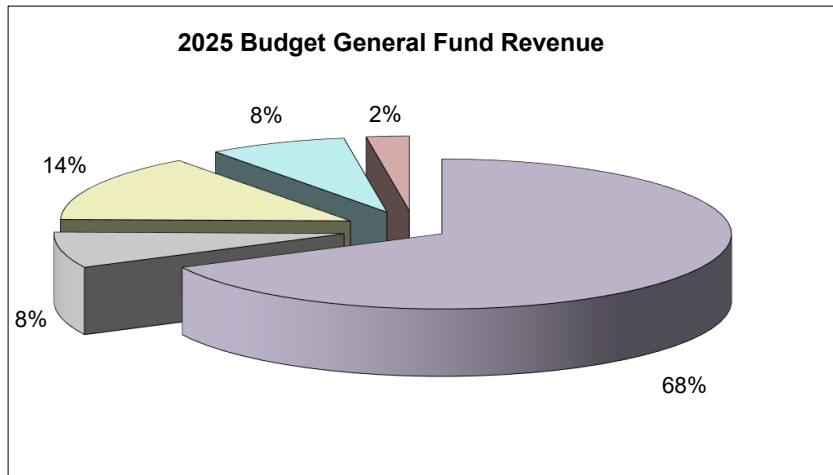
GENERAL FUND REVENUE (CON'T)

ACCT. NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
0013-4085 SALE OF EQUIPMENT	5,201.00	1,000.00	0.00	0.00
0013-4090 REIMBURSEMENTS	331,431.66	300,000.00	261,848.59	275,000.00
0014-4090 FEMA	0.00	0.00	0.00	0.00
0016-4098 ADVANCE-IN	0.00	150,000.00	0.00	320,000.00
0016-4099 TRANS - INCOME TAX (802)	7,637,114.62	7,400,000.00	7,632,971.08	7,793,760.00
0016-4101 TRANSFERS - REFUSE (608)	74,000.00	76,000.00	76,000.00	78,000.00
0016-4102 TRANSFERS - WATER (602)	231,000.00	238,000.00	238,000.00	245,000.00
0016-4103 TRANSFERS - SEWER (604)	231,000.00	238,000.00	238,000.00	245,000.00
TOTAL RECEIPTS	\$10,619,607.41	\$10,607,500.00	\$11,117,612.73	\$11,527,510.00
TOTAL RECEIPTS AND BALANCES	\$14,010,499.24	\$14,821,572.67	\$15,331,685.40	\$17,062,768.83

GENERAL FUND REVENUE (CON'T)



Income Taxes	\$7,632,971	69%
Charges for Service	\$991,907	9%
Property Taxes	\$1,678,886	15%
Intra-Fund Transfers	\$552,000	5%
Reimbursements/Miscellaneous	<u>\$261,849</u>	<u>2%</u>
<b>Total</b>	<b><u><u>\$11,117,613</u></u></b>	<b><u><u>100%</u></u></b>



Income Taxes	\$7,793,760	68%
Charges for Service	\$888,250	8%
Property Taxes	\$1,682,500	15%
Intra-Fund Transfers	\$888,000	8%
Reimbursements/Miscellaneous	<u>\$275,000</u>	<u>2%</u>
<b>Total</b>	<b><u><u>\$11,527,510</u></u></b>	<b><u><u>100%</u></u></b>

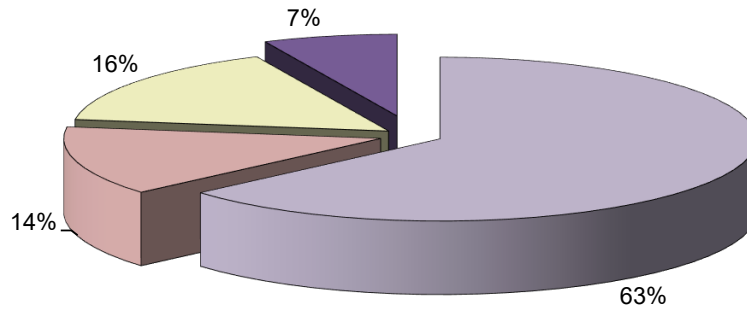
2025 BUDGET  
CITY OF WEST CARROLLTON

GENERAL FUND EXPENDITURE SUMMARY  
ACCOUNT NO. 100-

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
0160	COUNCIL	48,054.04	45,488.00	48,973.43	68,500.00
0260	MAYOR	155,343.83	171,025.00	172,455.24	182,265.00
0360	LAW	190,928.03	165,610.00	131,573.11	227,000.00
0460	CITY MANAGER	383,914.41	453,977.00	468,554.57	612,250.00
0560	FINANCE	307,384.18	341,000.00	273,299.31	398,140.00
0660	INCOME TAX	158,276.90	313,100.00	97,297.74	232,150.00
0825	POLICE	4,013,568.70	4,250,955.00	4,212,205.44	4,555,872.00
0925	FIRE	1,863,898.32	2,228,070.00	2,052,431.58	2,748,430.00
1057	CODE ENFORCE.	370,822.58	418,500.00	385,138.46	483,500.00
1158	ECONOMIC DEV.	163,634.54	122,900.00	79,128.81	72,625.00
1255	RECREATION	672,737.00	789,850.00	720,657.80	830,550.00
1357	PLANNING	242,505.65	238,200.00	218,588.59	262,600.00
1760	BUILDING MAINT.	287,589.09	330,350.00	279,369.63	343,650.00
100-18	OTHER SERVICES	937,769.30	657,020.00	1,431,744.33	1,591,720.00
TOTAL		\$9,796,426.57	\$10,526,045.00	\$10,571,418.04	\$12,609,252.00
LESS TRANSFERS/ADV		<u>\$873,000.00</u>	<u>\$740,000.00</u>	<u>\$1,480,000.00</u>	<u>\$1,490,000.00</u>
NET TOTAL		\$8,923,426.57	\$9,786,045.00	\$9,091,418.04	\$11,119,252.00

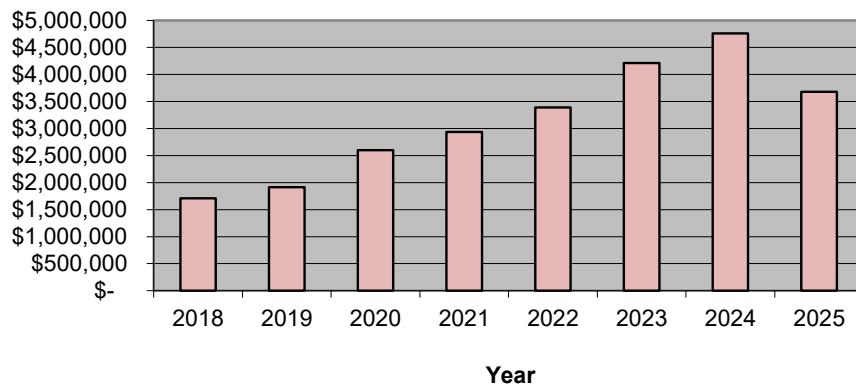
## City of West Carrollton 2025 Budget

### 2025 Budgeted General Fund Expenditure Breakdown



Public Safety	\$ 7,713,567	64%
General Government	\$ 1,654,690	14%
Community Environment	\$ 1,926,945	16%
Recreational Activities	\$ 830,550	7%
<b>Total</b>	<b>\$ 12,125,752</b>	<b>100%</b>

### 2025 Projected General Fund Balance



2018	\$ 1,708,514
2019	\$ 1,914,084
2020	\$ 2,600,916
2021	\$ 2,938,623
2022	\$ 3,390,892
2023	\$ 4,214,073
2024	\$ 4,760,267
2025	\$ 3,678,525

CITY COUNCIL  
ACCOUNT NO. 100-0160

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55103	SALARIES	26,578.26	26,300.00	25,932.85	44,700.00
56003	FICA	0.00	0.00	178.75	375.00
56004	MEDICARE	381.08	382.00	368.24	675.00
56005	P.E.R.S.	3,291.32	3,156.00	3,191.91	5,500.00
57011	OFFICE SUPPLIES	164.72	200.00	205.00	400.00
57019	OTHER SUPPLIES	4,193.02	400.00	11,903.02	1,500.00
57055	COMMUNICATIONS MAINT	0.00	0.00	67.22	0.00
57090	INCIDENTALS	3,145.64	2,600.00	2,307.90	2,600.00
57093	EDUCATIONAL	9,850.00	12,000.00	4,218.54	12,000.00
57094	MEMBERSHIP FEES	450.00	450.00	600.00	750.00
	SUBTOTAL	\$48,054.04	\$45,488.00	\$48,973.43	\$68,500.00
	CONTINGENCY	\$0.00	\$4,549.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$48,054.04	\$50,037.00	\$48,973.43	\$68,500.00

Commentary:

This account covers the expenses of the city council.

Account 55103 includes:

6 Councilmembers @ \$6,000  
Clerk of Council - \$8,682

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.

2025 BUDGET  
CITY OF WEST CARROLLTON

MAYOR'S COURT  
ACCOUNT NO. 100-0260

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55101	SALARIES	106,335.63	117,000.00	117,632.93	126,500.00
55103	SALARIES P/T	7,499.62	7,500.00	7,500.04	8,500.00
56004	MEDICARE	1,613.20	1,600.00	1,751.34	2,000.00
56005	P.E.R.S	15,865.18	15,500.00	16,796.07	18,750.00
56007	HEALTH & LIFE INS.	18,958.20	21,500.00	21,766.83	21,000.00
57011	OFFICE SUPPLIES	0.00	0.00	159.12	250.00
57015	OPERATING SUPPLIES	426.23	700.00	634.57	700.00
57029	SOFTWARE SUPPORT	0.00	1,900.00	1,870.00	2,140.00
57032	PRISONER EXPENSE	2,635.50	3,500.00	2,175.00	0.00
57053	EQUIPMENT MAINT.	0.00	200.00	0.00	200.00
57079	FEES	1,621.73	125.00	1,182.60	1,000.00
57090	INCIDENTALS	36.03	100.00	71.06	100.00
57093	EDUCATIONAL	227.51	1,000.00	790.68	1,000.00
57094	MEMBERSHIP FEES	125.00	400.00	125.00	125.00
	SUBTOTAL	\$155,343.83	\$171,025.00	\$172,455.24	\$182,265.00
	CONTINGENCY	\$0.00	\$17,102.50	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$155,343.83	\$188,127.50	\$172,455.24	\$182,265.00

Commentary:

This budget covers the cost of the Clerk of Courts, the Mayor's salary (\$6,000 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**

<b>VIOLATIONS</b>	<b>2020</b>		<b>2021</b>		<b>2022</b>		<b>2023</b>		<b>2024</b>	
	<b>WC</b>	<b>MMC</b>	<b>WC</b>	<b>MMC</b>	<b>WC</b>	<b>MMC</b>	<b>WC</b>	<b>MMC</b>	<b>WC</b>	<b>MMC</b>
ASSAULT	0	12	0	29	0	25	0	15	0	13
ASSURED CLEAR DIST.	58	0	72	4	70	4	80	0	59	0
CHILD SAFETY SEAT	1	1	2	0	2	0	4	0	1	2
DUI	0	70	0	75	0	70	0	102	0	69
DOMESTIC VIOLENCE	0	42	0	35	0	30	0	20	0	26
DISORDERLY CONDUCT	22	14	19	30	15	30	24	19	20	20
DRIVING UNDER SUSP.	0	175	0	188	0	175	0	145	0	71
EXPIRED/FICTIOUS PLATES	30	2	18	2	15	2	30	0	17	2
EXPIRED/NO OP LICENSE	26	0	28	18	30	20	33	0	24	6
FAILURE TO CONTROL	21	4	33	1	30	1	20	4	19	11
FAILURE TO YIELD	14	3	20	2	20	2	9	0	25	1
HIT AND RUN	4	2	0	0	0	0	9	0	3	0
CITY INCOME TAX	28	0	0	0	0	0	0	0	0	0
LOAD DROPPING	1	0	1	0	1	0	1	0	0	0
MARKED LANES	32	2	35	2	35	2	44	0	26	0
MISC/OTHER CHARGES	46	229	38	198	30	175	84	148	53	108
ONE WAY STREET	1	0	6	2	6	2	0	0	0	0
THEFT	0	0	0	17	0	20	0	20	0	7
PHYSICAL CONTROL	0	1	0	8	0	5	0	7	0	5
RECKLESS OPERATION	2	0	3	0	2	0	5	2	2	6
RED LIGHT	36	4	45	4	40	4	21	1	33	3
SEAT BELT	25	2	10	0	10	0	2	0	4	1
SPEEDING	251	56	211	42	200	40	59	30	42	14
STOP SIGN	36	3	31	0	30	0	22	0	17	0
<b>TOTAL WC/MSBG</b>										
<b><u>MISDEMEANORS:</u></b>	<b><u>634</u></b>	<b><u>622</u></b>	<b><u>572</u></b>	<b><u>657</u></b>	<b><u>536</u></b>	<b><u>607</u></b>	<b><u>447</u></b>	<b><u>513</u></b>	<b><u>345</u></b>	<b><u>365</u></b>
WARRANTS/OTHER AGENCY		86		124		120		75	0	76
FELONIES		132		103		100		133	0	115
DIRECT TO MSBG		754		760		682		717		705
CASES PAID WITHOUT WC COURT APPEARANCE	262		262		173		81		71	
CASES PAID WITH WC COURT APPEARANCE	370		427		334		313		239	

2025 BUDGET  
CITY OF WEST CARROLLTON

LAW  
ACCOUNT NO. 100-0360

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55103	SALARIES	53,572.92	54,872.00	54,872.22	61,000.00
56004	MEDICARE	767.38	788.00	783.64	900.00
56005	P.E.R.S.	7,484.86	7,850.00	7,666.40	8,700.00
56007	HEALTH & LIFE INS.	3,170.67	4,600.00	4,902.10	4,800.00
57015	SUPPLIES	322.23	500.00	180.00	500.00
57021	CONTRACT LEGAL	124,619.97	96,000.00	62,153.75	150,000.00
57094	MEMBERSHIP FEES	990.00	1,000.00	1,015.00	1,100.00
	SUBTOTAL	\$190,928.03	\$165,610.00	\$131,573.11	\$227,000.00
	CONTINGENCY	\$0.00	\$16,561.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$190,928.03	\$182,171.00	\$131,573.11	\$227,000.00

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.

2025 BUDGET  
CITY OF WEST CARROLLTON

CITY MANAGER  
ACCOUNT NO. 100-0460

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55101 SALARIES	252,221.98	323,000.00	348,324.09	420,000.00
55103 SALARIES P/T	11,937.19	15,225.00	0.00	11,500.00
56004 MEDICARE	3,572.73	4,700.00	4,800.68	6,500.00
56005 P.E.R.S.	36,153.10	47,352.00	40,277.74	61,000.00
56007 HEALTH & LIFE INS.	46,241.45	51,500.00	55,547.84	82,750.00
57011 OFFICE SUPPLIES	1,202.82	1,000.00	1,001.69	2,000.00
57015 OPERATING SUPPLIES	897.12	1,000.00	376.12	1,500.00
57020 PERSONNEL EXPENSE	21,619.40	50.00	0.00	200.00
57029 CONTRACT SERVICES	1,464.00	0.00	1,464.00	0.00
57052 OFFICE EQUIPMENT	3,271.37	100.00	8,508.26	9,500.00
57053 MAINT OFFICE EQUIP	0.00	100.00	0.00	100.00
57055 COMMUNICATION MAINT.	150.00	1,350.00	0.00	1,200.00
57090 INCIDENTALS	1,938.93	1,600.00	1,001.81	2,000.00
57093 EDUCATIONAL	1,537.79	5,200.00	5,691.34	9,000.00
57094 MEMBERSHIP FEES	1,706.53	1,800.00	1,561.00	5,000.00
SUBTOTAL	\$383,914.41	\$453,977.00	\$468,554.57	\$612,250.00
CONTINGENCY	\$ -	\$ 45,397.70	\$ -	\$ -
TOTAL APPROPRIATION	\$383,914.41	\$499,374.70	\$468,554.57	\$612,250.00

Commentary:

This budget covers the expenses of the City Manager's office. The salaries of the City Manager's Secretary, the City Manager, Assistant City Manager, and Human Resources Specialist are in this category.

Communications - \$ 1,200

Cell Phone Allowance - ACM 600.00  
Miscellaneous 600.00

Total

\$1,200.00

Educational - \$ 9,000

DC Fly-In \$1,900; OCMA-\$1200; ICMA \$4,000; OHPELRA \$

2025 BUDGET  
CITY OF WEST CARROLLTON

FINANCE  
ACCOUNT NO. 100-0560

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55101	SALARIES	183,238.85	239,000.00	203,047.39	275,000.00
56004	MEDICARE	1,936.63	3,500.00	2,835.42	4,000.00
56005	P.E.R.S.	20,871.16	34,000.00	28,091.37	38,500.00
56007	HEALTH & LIFE INS.	18,674.60	50,000.00	25,507.24	57,000.00
57011	OFFICE SUPPLIES	114.10	0.00	1,233.94	1,500.00
57015	OPERATING SUPPLIES	3,628.00	4,300.00	2,378.68	6,500.00
57020	PERSONNEL EXPENSE	62,595.00	0.00	0.00	0.00
57029	SOFTWARE/EQUIP SUPPORT	10,726.09	5,000.00	3,352.65	6,100.00
57053	EQUIPMENT MAINT.	751.43	500.00	0.00	500.00
57090	INCIDENTALS	767.81	500.00	143.75	500.00
57093	EDUCATIONAL	3,835.76	4,000.00	6,258.87	8,200.00
57094	MEMBERSHIP FEES	244.75	200.00	450.00	340.00
	SUBTOTAL	\$307,384.18	\$341,000.00	\$273,299.31	\$398,140.00
	CONTINGENCY	\$0.00	\$34,100.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$307,384.18	\$375,100.00	\$273,299.31	\$398,140.00

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.

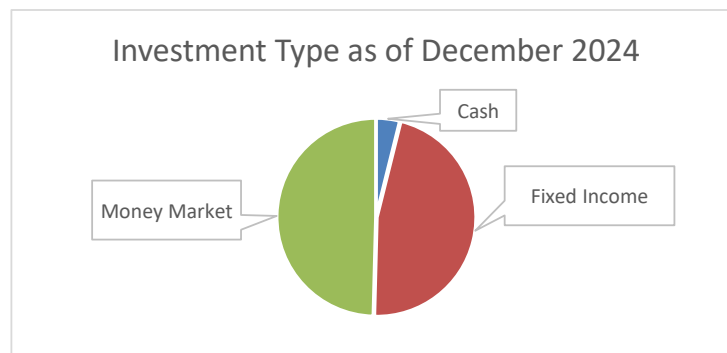
Account 7093 - Training and Educational service for Finance staff including GFOA, SSI, and CPIM conferences

**Finance Department Statistics**

	<b><u>2023</u></b>	<b><u>2024</u></b>
Payroll - Paper Checks	425	439
Payroll - Direct Deposit	3,019	3,217
A/P - Paper Checks	2,898	2,591
A/P - Electronic Payments	750	981
Purchase Orders - New	2,379	2,000

**Depository Summary as of December 31st**

	<b><u>2023</u></b>	<b><u>2024</u></b>
<b><u>Savings Account</u></b>		
Farmers and Merchants	\$ 267,395.79	\$ 276,216.78
<b><u>Checking Accounts</u></b>		
US Bank - General	\$ 11,620,408.63	\$ 10,832,420.87
Fifth Third	\$ 317,797.69	\$ 319,794.56
US Bank - ODOT	\$ 1,404.26	\$ 3,582.18
<b><u>Investments (Cost Basis)</u></b>		
Raymond James	\$ 3,271,850.16	\$ 3,343,732.11
Star Ohio	\$ 3,155,023.30	\$ 3,326,675.89
US Bank - Pivot	\$ 264,794.39	\$ 271,134.26



2025 BUDGET  
CITY OF WEST CARROLLTON

INCOME TAX  
ACCOUNT NO. 100-0660

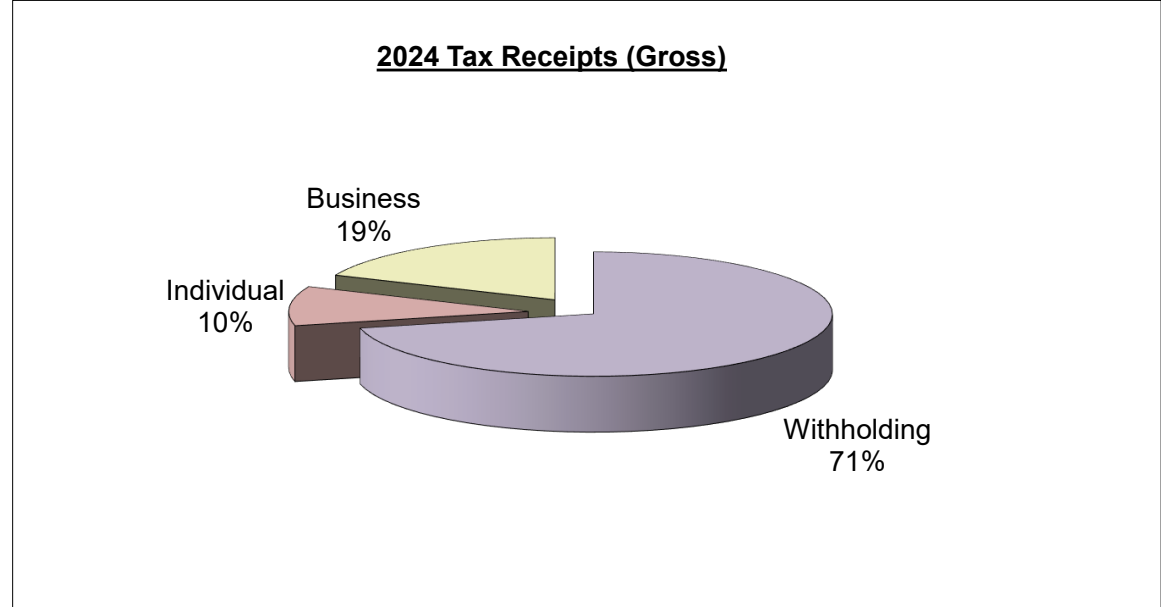
ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55101	SALARIES	93,473.00	163,000.00	57,393.41	135,000.00
55103	P/T SALARIES	0.00	25,500.00	0.00	0.00
56004	MEDICARE	1,250.33	3,000.00	789.71	2,000.00
56005	P.E.R.S.	13,464.43	26,500.00	7,813.96	19,000.00
56007	HEALTH & LIFE INS.	34,147.02	65,000.00	16,494.08	47,000.00
57011	OFFICE SUPPLIES	58.50	0.00	298.72	5,000.00
57015	OPERATING SUPPLIES	7,859.98	16,000.00	6,951.60	9,000.00
57020	PERSONNEL EXPENSE	79.79	0.00	0.00	1,200.00
57029	SOFTWARE/EQUIP SUPPORT	7,345.00	8,000.00	7,345.00	10,500.00
57053	EQUIPMENT MAINT.	0.00	100.00	0.00	500.00
57079	FEES	0.00	3,000.00	110.00	0.00
57090	INCIDENTALS	598.85	800.00	76.26	500.00
57093	EDUCATIONAL	0.00	2,000.00	0.00	2,250.00
57094	MEMBERSHIP FEES	0.00	200.00	25.00	200.00
	SUBTOTAL	\$158,276.90	\$313,100.00	\$97,297.74	\$232,150.00
	CONTINGENCY	\$0.00	\$31,310.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$158,276.90	\$344,410.00	\$97,297.74	\$232,150.00

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 2025 staffing consists of a Full-Time Tax Administrator and One Full-time Account Analyst.

Account 57029 - This account pays for a software support.



	<u>2023*</u>		<u>% Change</u>	<u>2024*</u>	
Withholding	\$6,256,419	71%	5.6%	\$ 6,607,382	71%
Individual	\$1,164,290	13%	-18.8%	\$ 945,493	10%
Business	\$1,435,601	16%	19.3%	\$ 1,711,974	18%
Total	\$8,856,310	100%	4.6%	\$ 9,264,849	100%

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

2025 BUDGET  
CITY OF WEST CARROLLTON

POLICE  
ACCOUNT NO. 100-0825

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55101	SALARIES - ADMIN	108,470.69	110,000.00	111,388.89	119,000.00
55102	SALARIES - POLICE	2,225,204.29	2,300,000.00	2,364,974.24	2,510,000.00
55103	SALARIES - P/T	151,315.25	176,000.00	168,110.53	185,000.00
56004	MEDICARE	34,509.17	36,000.00	36,818.70	41,000.00
56005	P.E.R.S.	35,714.72	40,000.00	39,841.25	43,000.00
56007	HEALTH & LIFE INS.	332,679.46	419,000.00	382,685.39	425,000.00
56010	UNIFORMS	57,640.29	35,000.00	36,489.57	20,000.00
57011	OFFICE SUPPLIES	5,722.69	6,500.00	6,035.08	8,000.00
57015	OPERATING SUPPLIES	6,646.95	10,000.00	8,648.35	12,000.00
57016	GASOLINE	45,573.66	55,000.00	56,137.04	55,000.00
57020	PERSONNEL EXPENSE	12,810.04	10,000.00	1,696.47	21,000.00
57029	CONTRACT SERVICES	367,240.89	393,955.00	390,346.94	412,872.00
57034	LEGAL ADVERTISEMENT	391.28	1,000.00	345.52	1,000.00
57051	MAINTENANCE VEHICULAR	40,675.19	45,000.00	36,436.34	50,000.00
57053	EQUIPMENT MAINT.	53,170.00	59,500.00	58,832.36	64,000.00
57055	COMMUNICATION MAINT.	33,270.55	50,000.00	25,759.43	61,000.00
57056	EQUIPMENT PURCHASE	0.00	0.00	0.00	25,000.00
57090	INCIDENTALS	8,436.89	11,000.00	9,358.33	13,000.00
57093	EDUCATIONAL	38,042.56	53,000.00	40,557.50	50,000.00
57094	MEMBERSHIP FEES	2,192.82	4,000.00	3,394.93	4,000.00
57097	CHIEF'S ACCOUNT	3,861.31	6,000.00	4,348.58	6,000.00
59099	TRANS TO POLICE PENSION	450,000.00	430,000.00	430,000.00	430,000.00
	SUBTOTAL	\$4,013,568.70	\$4,250,955.00	\$4,212,205.44	\$4,555,872.00
	CONTINGENCY	\$0.00	\$425,096.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$4,013,568.70	\$4,676,051.00	\$4,212,205.44	\$4,555,872.00



POLICE - 100-0825 (CON'T)

Commentary:

Police Department Full-Time Staff

Full-Time	<u>2023</u>	<u>2024</u>	<u>2025</u>
Chief	1	1	1
Deputy Chief	1	1	1
Sergeants	5	5	5
Detectives	2	2	2
Patrol Officers	15	15*	15*
Administrative Assist.	1	1	1
Records Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	26	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 2024, the department responded to:

Calls for Service - 10,579

Officer Initiated Activities - 2662

Notable accounts are as follows:

5101 - Salaries - Admin - \$119,000

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

5102 - Salaries - Police - \$2,510,000

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

5103 - Salaries - P/T - \$185,000

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

6010 - Uniforms - \$20,000

This account covers the cost for uniforms and associated accessories

POLICE - 100-0825 (CON'T)

Commentary (con't):

7029 - Contract Services - \$409,372

	<u>2023</u>	<u>2024</u>	<u>2025</u>
City of Centerville (Police and Fire Dispatch Services)	\$293,426	\$299,281	\$305,216
Buckeye Business Solutions	Moved to 7053	N/A	N/A
CALEA (Accreditation)	\$9,700	\$9,700	\$10,000
CINTAS (Paper Shredder)	\$1,250	\$1,500	\$1,750
DUI / Drug Test Kits - Highway Patrol*	\$2,500	\$2,500	\$2,500
Johnson Controls Security Solutions (Door Access Alarm)	\$4,500	\$4,800	\$5,000
Johnson Controls Security Solutions (Property Garage Alarm)	\$1,000	\$1,000	\$1,200
Justice Web	\$7,000	\$7,500	\$8,000
LEADS (MDT Mobile Access Fee)	\$2,000	\$3,000	\$3,500
MVCC (Code Red)	\$3,300	\$3,500	\$4,000
PowerDMS (Accreditation)	\$4,500	\$4,500	\$5,000
Power Engage	N/A	\$2,500	\$3,000
Power FTO	N/A	\$2,000	\$2,500
Power Time	N/A	\$2,000	\$2,500
Prisoner Care			\$3,500
Ricoh (Electronic Data Storage)	\$2,500	\$2,500	\$2,500
Safe Encounter	\$2,500	\$3,000	\$3,300
Taser (5 Year Replacement Program)	N/A	\$7,500	\$8,000
TCSU	\$17,400	\$10,623	\$14,855
Tenzinga Performance Software	\$5,000	N/A	N/A
Utility (Body Worn Cameras)	\$26,551	\$26,551	\$26,551
Verizon (Ipad Mobile Broadband Charges)	N/A		
Total	\$383,127	\$393,955	\$412,872

7053 - Office Maintenance -\$64,000

Accurant Crime Solutions (Lexis Nexis)	\$8,000
Buckeye Business Solutions	\$11,000
Cell Brite (Cellular Extraction Software)*	9700
Central Square (RMS)	\$35,000
Spectrum Connectivity	\$2,500
Shieldware (Annual Maintenance & Licensing for Cruisers)	N/A
Woodhull (Lease on Copier)	<u>\$7,500</u>

**\*Cost will be reimbursed by the Secret Service.** \$64,000

7055 - Communications Maintenance - \$61,000

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)	\$7,500
DUO MDT Connectivity (Formerly Sayers)	\$3,000
MARCS Surcharge (Radio Fee through Montgomery County)	\$12,500
Miscellaneous Technology Repairs (Changed from Radio Repair)	\$15,000

TOTAL \$61,000

POLICE - 100-0825 (CON'T)

Commentary (con't):

7090 - Incidentals - \$13,000

- Miscellaneous		\$5,000
- Crime Prevention / Community Outreach Programs		\$8,000
Citizen's Police Academy, Pizza with the Police, etc.		
	TOTAL	\$13,000

7093 - Training & Educational - \$50,000

Cost of training continues to increase.	Training & Education	\$30,000
	Police Academy	\$20,000
	TOTAL	\$50,000

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>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Assault	99	116	133	142	108
Burglary	34	41	32	44	39
Domestic Violence	110	102	93	65	85
Fraud	59	96	65	52	38
Homicide	1	0	0	0	0
Sex Offenses	21	18	22	12	17
Robbery	7	4	2	9	2
Theft / Auto Theft	170	225	187	232	184
<u>CRASHES</u>					
Total Crashes	290	376	334	389	314
Fatal	2	0	0	1	1
Injury	57	62	57	56	56
Property Damage	231	314	277	332	257
<u>TRAFFIC / CRIMINAL</u>					
Adult Charges	1,320	1,336	1221	853	816
Traffic	942	911	813	557	470
Criminal	378	425	408	296	346
Juvenile Charges	47	70	82	64	72
Traffic	20	14	16	11	15
Criminal	27	56	66	53	57
<b>Reports:</b>	1,521	1,745	1709	1504	1716
<b>Calls for Service:</b>	8,223	8,334	8744	9089	10579
<b>Officer Initiated Activity:</b>	5,129	4,472	5909	3664	2662

2025 BUDGET  
CITY OF WEST CARROLLTON

FIRE  
ACCOUNT NO. 100-0925

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55102	SALARIES - FIRE	836,970.58	964,000.00	848,788.66	955,500.00
55103	SALARIES - P/T	444,925.13	567,000.00	567,561.71	920,000.00
56003	FICA	25,051.32	26,000.00	32,190.13	55,000.00
56004	MEDICARE	18,298.95	23,000.00	20,110.76	28,000.00
56005	P.E.R.S.	8,109.61	10,000.00	6,121.95	7,000.00
56006	FIRE PENSION	201,262.31	232,000.00	202,568.39	230,000.00
56007	HEALTH & LIFE INS.	81,578.42	124,000.00	103,579.79	203,000.00
56010	UNIFORMS	35,094.92	38,000.00	30,863.29	48,000.00
57011	OFFICE SUPPLIES	1,930.45	2,300.00	2,249.01	2,800.00
57012	AUTOMOTIVE	3,617.81	5,500.00	3,826.84	5,000.00
57014	EMS SUPPLIES	10,289.87	12,000.00	12,255.03	13,000.00
57015	OPERATING SUPPLIES	15,422.87	19,000.00	16,631.02	20,000.00
57016	GASOLINE	11,696.54	16,000.00	20,960.32	19,000.00
57020	PERSONNEL EXPENSE	11,271.59	19,820.00	12,650.42	20,500.00
57029	CONTRACT SERVICES	8,986.02	15,700.00	12,591.59	24,800.00
57034	LEGAL ADVERTISEMENT	70.60	600.00	0.00	600.00
57051	MAINTENANCE VEHICULAR	67,984.32	65,000.00	83,898.09	90,000.00
57052	OFFICE EQUIPMENT	500.00	2,000.00	1,787.99	3,100.00
57053	SOFTWARE/OFFICE MAINT.	30,202.53	30,820.00	32,256.24	33,350.00
57054	COMMUNICATION PURCHASE	3,515.45	4,500.00	1,989.56	10,700.00
57055	COMMUNICATION MAINT.	9,462.14	12,780.00	8,904.44	12,780.00
57056	EQUIPMENT PURCHASE	4,199.74	4,200.00	2,929.44	4,200.00
57057	SCBA/EQUIP. MAINT.	4,976.14	6,500.00	2,827.53	9,500.00
57058	OTHER PURCHASE	2,802.65	3,950.00	3,837.60	4,100.00
57059	OTHER MAINTENANCE	8,375.13	6,500.00	7,628.55	10,000.00
57090	INCIDENTALS	1,074.97	1,200.00	635.13	1,500.00

FIRE - 100-0925 (CON'T)

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ESTIMATED	2025 REQUESTED
57093	EDUCATIONAL	9,358.60	9,000.00	7,198.89	10,000.00
57094	MEMBERSHIP FEES	6,869.66	6,700.00	5,589.21	7,000.00
	SUBTOTAL	\$1,863,898.32	\$2,228,070.00	\$2,052,431.58	\$2,748,430.00
	CONTINGENCY	\$0.00	\$222,807.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$1,863,898.32	\$2,450,877.00	\$2,052,431.58	\$2,748,430.00

FIRE - 100-0925 (CON'T)

Commentary:

The following table shows the number of calls for service since 2021:

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
No. of Medic Calls	1884	1905	1787	1786
No. of Fire Calls	<u>594</u>	<u>626</u>	<u>590</u>	<u>792</u>
<b>Total</b>	<b>2478</b>	<b>2531</b>	<b>2377</b>	<b>2578</b>

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:

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

Account 7020 - Personnel Expense - \$20,500

Annual Mental Health Checks	\$5,000
New Hire Health Exams	\$9,000
Full-Time Polygraph Exams	\$2,000
Full -Time Psychological Exams	<u>\$4,500</u>
TOTAL	\$20,500

Account 7029 - Contract Services - \$24,800

Annual Service Contracts on the 3 LP15, 2 Lucas Compression Devices, Cots, Stair Chairs	\$9,500
Annual Pest Control for Both Fire Stations	\$3,000
Annual Lease for Oxygen Bottles	\$1,200
Medical Director Annual Fee	\$7,100
Landscape Services for Both Fire Stations	<u>\$4,000</u>
TOTAL	\$24,800

Account 7053 Software/Office Maint. - \$33,350

Active 911 Phone Paging Service Annual Fee	\$800
Image Trend Fire/EMS System Annual Fee	\$17,400
Kno2 Electronic Patient Annual Portal Fee	\$750
Tenzinga Performance Management System	\$2,800
First Arriving Dashboard Fee	\$1,700
Aladtec Scheduling Annual Fee	\$3,600
Lexipol Policy and Training Manual Annual Fee	\$5,600
Emergency Reporting Legacy Data Fee	<u>\$700</u>
TOTAL	\$33,350

FIRE - 100-0925 (CON'T)

Commentary (con't):

Notable Accounts:

Account 7054 - Purchase Communications - \$10,700

Batteries (Portable Radios)	\$2,000
Purchase Replacement I-Pad Tablets x 4	\$2,500
Purchase New Fire Com Intercom for new Medic 56	\$5,000
Misc. Radio Hardware	<u>\$1,200</u>
TOTAL	\$10,700

Account 7055 - Maintenance Communications - \$12,780

MARCS Maintenance Fee for 34 Radios	\$2,040
Annual Cellular Service Fee for I-pads and Cell Phones	\$3,800
Annual Cellular Service to Monitor Fire Alarms at Stations	\$1,800
Repairs to Radio Equipment	\$1,000
Haas Safety Alert Fee	\$1,840
Install Radio, Knox Box, and Opticom Equipment in New Medic Unit	\$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- \$9,500

Annual Maintenance Fee for Air Compressor, SCBA Test Machine,	\$4,500
Air Quality Checks, and Repairs to SCBA	\$2,000
Hydrotest Cascade Air Bottles	\$1,000
Facepieces and Parts for SCBA	<u>\$2,000</u>
TOTAL	\$9,500

Account 7058 - Purchase Other - \$4,100

Replace Hand Tools	\$300
Replace Key Lock to Combination Lock on Station 56 Man Door	\$1,450
Replace Clothes Washer at Station 57	\$1,300
Smoke Alarms for Public	\$750
Class A Foam Bank Restock	<u>\$300</u>
TOTAL	\$4,100

Account 7059 - Other Maintenance - \$10,000

Annual Service on 4 AED's and Parts	\$1,200
Repair Parts for 3 Medic Power Cots and 3 Stair Chairs	\$2,800
PM Service on Garage Doors at Both Stations	\$2,500
PM Service on 5 Warning Sirens	<u>\$3,500</u>
TOTAL	\$10,000



2025 BUDGET  
CITY OF WEST CARROLLTON

CODE ENFORCEMENT  
ACCOUNT NO. 100-1057

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55101	SALARIES	127,645.16	137,000.00	128,798.07	145,000.00
55103	SALARIES - EXEMPT	53,896.14	65,000.00	58,282.02	71,000.00
56004	MEDICARE	2,615.02	3,000.00	2,695.90	3,250.00
56005	P.E.R.S.	25,516.98	28,500.00	26,358.52	31,000.00
56007	HEALTH & LIFE INS.	3,338.39	4,100.00	3,921.04	5,000.00
56010	UNIFORMS	0.00	0.00	0.00	450.00
57011	OFFICE SUPPLIES	1,224.52	2,000.00	1,311.76	2,500.00
57015	OPERATING SUPPLIES	1,414.26	2,800.00	2,372.31	8,100.00
57016	GASOLINE	2,136.56	3,250.00	5,517.58	4,000.00
57020	PERSONNEL EXPENSE	91.92	1,000.00	149.14	2,000.00
57027	BUILDING STANDARDS FEE	605.71	3,000.00	927.56	3,000.00
57028	CONTRACT SVS - PROP MAINT	69,489.71	60,000.00	51,122.24	70,000.00
57029	CONTRACT SVS - INSP/CBO	41,613.44	55,000.00	65,033.80	85,000.00
57030	CONTRACT SVS - GIS	2,500.00	3,000.00	2,600.00	4,000.00
57034	LEGAL ADVERTISEMENT	421.40	500.00	421.40	750.00
57051	MAINTENANCE VEHICULAR	756.56	2,200.00	1,814.85	3,000.00
57052	OFFICE EQUIPMENT	2,121.14	5,000.00	1,862.61	2,500.00
57053	EQUIPMENT MAINT.	31,395.00	32,000.00	26,880.86	35,000.00
57054	COMMUNICATIONS PURCH.	0.00	500.00	0.00	500.00
57055	MAINTENANCE COMM.	2,274.32	3,500.00	3,140.88	4,000.00
57058	OTHER FIXED ASSETS	0.00	5,000.00	0.00	0.00
57079	FEES	795.59	0.00	925.51	1,000.00
57090	INCIDENTALS	0.00	100.00	0.00	100.00
57091	REFUNDS	221.20	250.00	687.41	350.00
57093	EDUCATIONAL	399.56	1,500.00	190.00	1,500.00
57094	MEMBERSHIP FEES	350.00	300.00	125.00	500.00
	SUBTOTAL	\$370,822.58	\$418,500.00	\$385,138.46	\$483,500.00
	CONTINGENCY	\$0.00	\$41,850.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$370,822.58	\$460,350.00	\$385,138.46	\$483,500.00

## 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

A merit adjustment is included for 2025 for the eligible staff.

#### 6010 - Uniforms

This account provides for \$150 annually for clothing (i.e. shoes and pants) for each code enforcement officer.

#### 7015 - Personnel Expense

This account provides all 3 CEOs with protective vests (\$3,300) and shirts; coats, etc. (\$2,000). The remainder is general operating supplies (\$2,800).

#### 7020 - Personnel Expense

This account provides for expenses related to hiring new personnel, pre-employment, and employee wellness.

#### 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. The City's contract with SAFEbuilt allows for an annual increase in hourly billing based on the Department of Labor Bureau of Labor Statistics Consumer Price Index for the previous calendar year. In 2024 the CPI advanced is 3.%. Hourly rates will be adjusted accordingly.

#### 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. Informed that rates are increasing 20 percent in 2025.

#### 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
Increased max. file size and storage capacity	\$3,000
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

# 2024 Permits Issued

City of West Carrollton Building Inspection						
Monthly Report						
December, 2024						
Use	Number of Permits Issued	Permits Year To Date	Permit Fee	Permit Fees Year To Date	Cost of Construction	Const. Cost Year To Date
<b>COMMERCIAL</b>						
Awnings/Decks/Porches/Roofs		2		\$262.00		\$229,249.03
Demolitions	1	3	\$134.00	\$402.00	\$0.00	\$0.00
Electric	5	28	\$603.00	\$2,768.00	\$92,020.00	\$7,610,336.00
Fences		4		\$79.00		\$113,670.00
Garages/Carports		0		\$0.00		\$0.00
Gas Piping		6		\$528.00		\$27,835.00
HVAC	4	20	\$536.00	\$1,537.00	\$95,450.00	\$12,872,461.00
Alteration/Addition	3	30	\$380.00	\$6,434.03	\$379,640.00	\$32,686,126.32
New Construction		8		\$2,316.44		\$96,556,780.00
New Multi-Family Residential		0		\$0.00		\$0.00
Occupancy	2	12	\$134.00	\$827.00	\$10,000.00	\$151,000.00
Signs	3	10	\$938.00	\$1,401.00	\$89,260.00	\$105,135.25
Storage Buildings	1	1	\$390.00	\$390.00	\$36,000.00	\$36,000.00
Swimming Pools		0		\$0.00		\$0.00
Zoning Only (Temporary Use, AT&T boxes), and Antenna		24		\$924.00		\$71,980.00
<b>Commercial Total</b>	<b>19</b>	<b>148</b>	<b>\$3,115.00</b>	<b>\$17,868.47</b>	<b>\$702,370.00</b>	<b>\$150,460,572.60</b>
<b>RESIDENTIAL</b>						
Awnings/Decks/Porches/Roofs	1	28	\$67.00	\$4,175.81	\$32,743.27	\$611,338.91
Demolitions		1		\$130.00		\$0.00
Electric	4	73	\$268.00	\$6,133.00	\$9,976.00	\$376,002.81
Fences	2	42	\$79.00	\$1,675.00	\$4,500.00	\$155,577.00
Garages/Carports		2		\$700.64		\$17,000.00
Gas Piping		6		\$448.00		\$2,600.00
Home Occupations		0		\$0.00		\$0.00
HVAC	3	60	\$201.00	\$4,109.00	\$16,712.00	\$691,911.34
Interior Alteration/Addition		21		\$6,070.90		\$922,289.43
New One Family		0		\$0.00		\$0.00
New Two Family		0		\$0.00		\$0.00
New Three Family		0		\$0.00		\$0.00
Occupancy		0		\$0.00		\$0.00
Storage Buildings		2		\$357.20		\$14,874.93
Swimming Pools		2		\$80.00		\$18,920.00
Zoning Only		25		\$1,031.00		\$65,380.00
<b>Residential Total</b>	<b>10</b>	<b>262</b>	<b>\$615.00</b>	<b>\$24,910.55</b>	<b>\$63,931.27</b>	<b>\$2,875,894.42</b>
<b>RIGHT-OF-WAY</b>						
Excavations	0	30	\$0.00	\$2,506.00		
Plan Review (PE/CBO)			\$1,755.00	\$19,261.25		
Prints				\$0.00		
Process Fee				\$0.00		
State Fee 1% (Residential)			\$6.55	\$305.54		
State Fee 3% (Commercial)			\$139.69	\$745.65		
<b>CITY TOTAL</b>	<b>29</b>	<b>440</b>	<b>\$5,631.24</b>	<b>\$65,597.46</b>	<b>\$766,301.27</b>	<b>\$153,336,467.02</b>

## 2024 Building Inspection Activity

Building Inspection Department Monthly Report							
Month: December, 2024							
Inspections Made	Commercial	Commercial	Commercial		Residential	Residential	Residential
	Month	Year	Total		Month	Year	Total
Building	17	71	88		5	51	56
Electric	6	45	51		4	47	51
HVAC	8	21	29		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	31	158	189		10	177	187
		Month	Year-To-Date				
TOTAL ALL INSPECTIONS		41	376				
Plan Reviews	Commercial	Commercial	Commercial		Residential	Residential	Residential
	Month	Year	Total		Month	Year	Total
	15	76	91	1	6	7	
		Month	Year-To-Date				
TOTAL ALL PLAN REVIEWS		16	97				

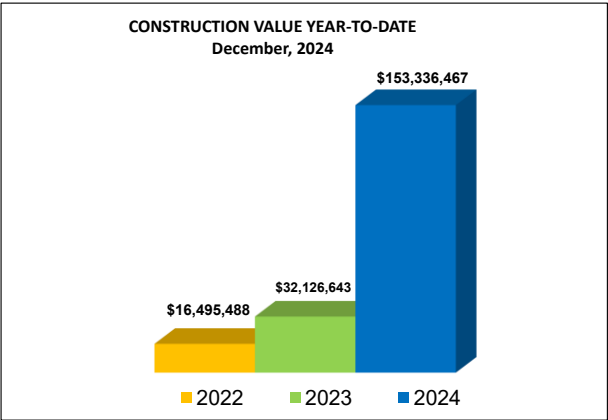
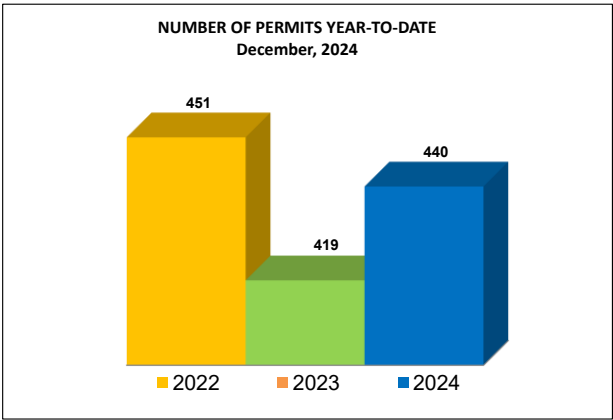
## 2024 Code Enforcement Activity

### Code Summary Report Activity Type

#### Activities by Month - 2024

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
Condemned	1	1	1	2	1	0	0	0	0	0	0	4	10
Door Hanger	0	2	8	93	81	32	52	48	1	12	3	4	336
Follow Up	34	62	40	66	65	44	37	54	30	44	9	13	498
Inspection	16	40	29	72	124	31	86	108	16	17	18	14	571
Issued Citation	0	2	0	0	0	1	0	1	1	0	0	0	5
Issued Order	24	15	19	10	6	10	8	15	2	7	11	6	133
Issued Stop Work	0	0	0	0	0	0	0	0	0	0	0	0	0
Prima-Facie	3	2	12	52	47	26	33	41	6	1	16	0	239
Public Nuisance	0	0	0	0	0	0	0	0	0	0	0	1	1
Re-Inspection	43	31	26	165	152	72	105	100	38	24	24	15	795
Rental Inspections	30	4	19	2	1	1	1	0	1	0	8	7	74
Search Warrants	0	0	2	0	0	0	0	0	0	0	0	0	2
Verbal Warning	6	12	13	42	55	20	29	33	8	9	6	9	242
Warning Letter	0	0	0	0	0	0	1	0	0	0	0	0	1
Signs Removed	90	84	104	64	104	77	105	81	61	88	60	76	994
Totals:	247	255	273	568	636	314	457	481	164	202	155	149	3,901

# 2024 Permit Development Trends



# 2024 Code Enforcement Total Violations

## CODE ENFORCEMENT VIOLATIONS\*

### Code Enforcement Total Violations

### Violations by Month - 2024

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
Active	19	17	35	49	47	21	79	27	14	28	32	18	386
Closed	35	71	48	172	150	89	110	127	21	32	14	26	895
In-Active	0	0	0	0	0	0	0	1	0	0	0	0	1
Totals:	54	88	83	221	197	110	189	155	35	60	46	44	1,282

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



# 2024 Neighborhood Enhancement Program

## NEIGHBORHOOD ENHANCEMENT PROGRAM\*

N.E.P	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
Police	1	0	3	4	2	2	1	4	1	0	1	1	20
Fire	3	3	0	5	1	0	1	4	0	1	2	0	20
Water/Sanitary	0	16	0	0	6	1	0	11	0	12	0	0	46
Streets/Refuse	1	0	0	1	1	0	0	0	0	0	0	0	3
Parks	0	0	0	1	1	0	0	0	0	0	0	0	2
TOTALS	5	19	3	11	11	3	2	19	1	13	3	1	91

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

2025 BUDGET  
CITY OF WEST CARROLLTON

ECONOMIC DEVELOPMENT  
ACCOUNT NO. 100-1158

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55101 SALARIES	90,999.10	81,000.00	34,448.91	0.00
55103 SALARIES - P/T	3,900.00	3,900.00	1,800.00	46,500.00
56004 MEDICARE	1,372.46	1,200.00	525.46	750.00
56005 P.E.R.S.	12,290.79	12,000.00	5,935.84	675.00
56007 HEALTH & LIFE INS.	1,502.88	1,600.00	1,007.40	600.00
57011 OFFICE SUPPLIES	0.00	100.00	98.32	100.00
57015 OPERATING SUPPLIES	153.80	200.00	279.37	200.00
57020 PERSONNEL EXPENSE	260.00	0.00	0.00	600.00
57023 COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00
57029 CONTRACT SERVICES	46,800.00	17,400.00	31,450.00	17,000.00
57034 LEGAL ADVERTISEMENT	0.00	100.00	0.00	100.00
57052 OFFICE EQUIPMENT	2,390.85	200.00	0.00	500.00
57053 EQUIPMENT MAINT.	0.00	100.00	75.85	100.00
57090 INCIDENTALS	978.22	600.00	233.46	2,000.00
57093 EDUCATIONAL	2,806.44	4,000.00	2,949.20	3,000.00
57094 MEMBERSHIP FEES	180.00	500.00	325.00	500.00
SUBTOTAL	\$163,634.54	\$122,900.00	\$79,128.81	\$72,625.00
CONTINGENCY	\$0.00	\$12,290.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$163,634.54	\$135,190.00	\$79,128.81	\$72,625.00

Commentary:

This budget covers the expenses of the Assistant City Manager's Office.  
The part-time salary of the Communications Manager is covered in this budget.

7029 - Contract Services

Public Information Officer Contract           \$ 17,000.00

7093 - Educational

Funding for Annual DDC Fly-In Event and IEDC Conference

2025 BUDGET  
CITY OF WEST CARROLLTON

PARKS AND RECREATION  
ACCOUNT NO. 100-1255

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55101	SALARIES	337,019.17	367,000.00	365,957.92	405,000.00
55103	SALARIES - P/T	77,065.79	133,000.00	79,920.76	110,000.00
56004	MEDICARE	5,734.49	7,300.00	6,166.63	7,500.00
56005	P.E.R.S.	57,563.44	70,000.00	61,766.94	72,000.00
56007	HEALTH & LIFE INS.	79,540.68	84,000.00	89,948.30	96,000.00
56010	UNIFORMS	1,464.61	2,500.00	1,732.12	2,500.00
57011	OFFICE SUPPLIES	139.09	300.00	215.35	300.00
57015	OPERATING SUPPLIES	3,028.44	3,500.00	3,331.60	3,500.00
57016	GASOLINE	21,485.95	25,000.00	24,258.72	25,000.00
57019	OTHER SUPPLIES	5,079.19	3,500.00	3,500.00	3,500.00
57020	PERSONNEL EXPENSE	309.80	300.00	236.34	300.00
57026	UTILITIES	12,560.78	14,000.00	17,928.83	15,500.00
57029	CONTRACT OTHER	19,800.29	25,000.00	19,416.39	25,000.00
57039	NON CONTRACT SERVICES	3,872.50	1,000.00	965.00	1,000.00
57051	VEHICLE MAINTENANCE	5,397.54	4,000.00	3,849.90	4,000.00
57052	OFFICE EQUIPMENT	190.00	300.00	123.50	300.00
57053	EQUIPMENT MAINT.	0.00	100.00	0.00	100.00
57055	MAINTENANCE COMM.	0.00	0.00	0.00	0.00
57057	GROUNDS MAINTENANCE	29,984.26	35,000.00	32,816.42	45,000.00
57058	MACINERY & EQUIPMENT	0.00	0.00	0.00	0.00
57059	EQUIPMENT MAINT.	9,369.66	10,000.00	6,294.84	10,000.00
57090	INCIDENTALS	510.45	400.00	389.96	400.00
57091	REFUNDS	0.00	400.00	0.00	400.00
57093	EDUCATIONAL	2,246.12	2,600.00	1,518.48	2,600.00
57094	MEMBERSHIP FEES	374.75	650.00	319.80	650.00
	SUBTOTAL	\$672,737.00	\$789,850.00	\$720,657.80	\$830,550.00
	CONTINGENCY	\$0.00	\$78,985.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$672,737.00	\$868,835.00	\$720,657.80	\$830,550.00

## 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.

2025 BUDGET  
CITY OF WEST CARROLLTON

PLANNING  
ACCOUNT NO. 100-1357

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55101	SALARIES	151,368.61	158,000.00	156,991.73	170,000.00
56004	MEDICARE	2,163.76	2,600.00	2,211.44	2,500.00
56005	P.E.R.S.	21,032.80	23,000.00	21,986.19	24,500.00
56007	HEALTH & LIFE INS.	14,826.44	22,000.00	22,470.99	22,500.00
57011	OFFICE SUPPLIES	570.06	1,250.00	794.24	1,500.00
57015	OPERATING SUPPLIES	1,336.96	1,500.00	1,261.60	2,000.00
57020	PERSONNEL EXPENSE	953.00	750.00	0.00	1,250.00
57023	COMMUNITY DEVELOPMENT	24,495.63	1,500.00	0.00	1,750.00
57029	CONTRACT SERVICES	22,542.50	15,000.00	7,464.10	20,000.00
57034	LEGAL ADVERTISEMENT	521.40	2,000.00	327.40	2,500.00
57052	OFFICE EQUIPMENT	349.99	2,500.00	2,292.88	1,500.00
57053	EQUIPMENT MAINT.	330.00	500.00	425.86	1,000.00
57055	COMMUNICATION MAINT.	600.00	600.00	600.00	600.00
57090	INCIDENTALS	14.00	250.00	17.42	500.00
57091	REFUNDS	0.00	250.00	0.00	500.00
57093	EDUCATIONAL	445.00	5,000.00	1,031.74	7,500.00
57094	MEMBERSHIP FEES	955.50	1,500.00	713.00	2,500.00
	SUBTOTAL	\$242,505.65	\$238,200.00	\$218,588.59	\$262,600.00
	CONTINGENCY	\$0.00	\$23,820.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$242,505.65	\$262,020.00	\$218,588.59	\$262,600.00

## 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 shared 75/25 percent between the Planning Department Service Department. The department is responsible for current and long range planning, programs for neighbor revitalization, and generally overseeing the physical development of the city. The staff also provides support to the Planning Commission, and the Board of Zoning Appeals.

### Notable Accounts:

#### Salaries and Benefits

- These accounts provide for salaries and benefits for department staff.
- 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 provides for a 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

This account provides 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.

2025 BUDGET  
CITY OF WEST CARROLLTON

BUILDING MAINTENANCE  
ACCOUNT NO. 100-1760

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
55101	SALARIES	82,996.20	86,000.00	93,048.00	98,000.00
56004	MEDICARE	1,154.75	1,500.00	1,287.52	1,500.00
56005	P.E.R.S.	11,188.17	12,000.00	13,172.06	14,500.00
56007	HEALTH & LIFE INS.	11,237.54	13,200.00	8,371.12	9,500.00
56010	UNIFORMS	399.99	400.00	0.00	400.00
57011	OFFICE SUPPLIES	152.67	100.00	83.87	100.00
57015	OPERATING SUPPLIES	9,948.19	9,000.00	9,000.00	10,000.00
57016	GASOLINE	5,501.21	5,000.00	8,691.92	6,000.00
57020	PERSONNEL EXPENSE	0.00	0.00	0.00	0.00
57026	UTILITIES	88,882.50	120,000.00	81,390.30	120,000.00
57029	CONTRACT OTHER	48,755.67	50,000.00	41,687.07	50,000.00
57039	NON CONTRACT OTHER	6,324.73	6,500.00	3,217.58	7,000.00
57051	VEHICLE MAINTENANCE	1,083.12	1,000.00	1,000.00	1,000.00
57052	OFFICE PURCHASE	0.00	300.00	0.00	300.00
57053	OFFICE MAINTENANCE	0.00	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.	19,964.35	25,000.00	18,420.19	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	\$287,589.09	\$330,350.00	\$279,369.63	\$343,650.00
	CONTINGENCY	\$0.00	\$33,035.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$287,589.09	\$363,385.00	\$279,369.63	\$343,650.00

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 - \$7,000

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



2025 BUDGET  
CITY OF WEST CARROLLTON

OTHER SERVICES  
ACCOUNT NO. 100-18

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
1850-56007 HEALTH & LIFE INSURANCE	0.00	0.00	0.00	43,000.00
1851-57087 COMMUNITY SERVICES	560.00	1,000.00	880.00	8,500.00
1860-57020 EMPLOYMENT SERVICES	3,897.60	4,500.00	3,850.80	19,900.00
1860-57021 WELLNESS PROGRAM	2,667.69	2,500.00	2,594.36	0.00
1860-57029 IT SERVICES	69,022.42	46,000.00	45,408.00	113,200.00
1860-57031 COPIER, METER, POSTAGE	27,303.57	31,000.00	25,961.29	31,000.00
1860-57032 PHONES	11,644.00	12,000.00	14,315.50	15,000.00
1860-57033 INS. & EMPLOYMENT BONDS	58,884.74	60,000.00	84,093.05	111,200.00
1860-57079 TREASURER/AUDIT FEES	21,274.01	25,000.00	17,969.09	20,000.00
1860-57080 STATE AUDIT FEES	4,994.20	35,000.00	30,602.00	38,000.00
1860-57081 ADVT. DELINQUENT LAND	21.17	20.00	18.38	20.00
1860-57082 ELECTION EXPENSE	2,484.60	3,500.00	8,596.23	3,500.00
1860-57083 WORKERS' COMPENSATION	90,365.76	80,000.00	76,930.85	80,000.00
1860-57084 GOV'T. MEMBERSHIP FEES	22,923.49	34,200.00	31,757.72	32,900.00
1860-57088 UNEMPLOYMENT COMP.	9,174.72	3,000.00	0.00	3,000.00
1860-57089 GOVERNMENT OTHER	42,001.39	4,000.00	35,108.90	7,200.00
1860-57090 INCIDENTALS	18,999.94	1,800.00	1,708.16	1,800.00
1860-57091 REFUND SETTLEMENT RECEIPTS	0.00	100.00	0.00	100.00
1860-57093 EDUCATIONAL	300.00	400.00	0.00	400.00
1860-57098 CONTINGENCY	3,250.00	3,000.00	1,950.00	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)	55,000.00	55,000.00	55,000.00	100,000.00
1880-59103 TRANSFER TO CIP	0.00	0.00	0.00	0.00
1880-59104 TRANSFER TO POOL FUND (606)	125,000.00	90,000.00	90,000.00	90,000.00
1880-59105 TRANSFER TO ECON DEV (220)	0.00	0.00	0.00	0.00
1880-59106 TRANSFER TO STREET LIGHTS (206)	30,000.00	20,000.00	20,000.00	0.00
1880-59107 TRANSFER TO RECREATION (210)	138,000.00	145,000.00	205,000.00	170,000.00
1880-59108 TRANSFER TO PARKS (212)	0.00	0.00	0.00	450,000.00
1880-59120 ADVANCE OUT	200,000.00	0.00	680,000.00	250,000.00
SUBTOTAL	\$937,769.30	\$657,020.00	\$1,431,744.33	\$1,591,720.00
CONTINGENCY	\$0.00	\$65,702.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$937,769.30	\$722,722.00	\$1,431,744.33	\$1,591,720.00

## 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.

2025 BUDGET  
CITY OF WEST CARROLLTON

OTHER SERVICES BREAKDOWN  
CODE 1860-7084

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
VFFDF	0.00	300.00	0.00	0.00
MVRPC	6,958.37	7,000.00	6,958.37	7,000.00
OML	1,896.00	1,900.00	1,896.00	1,900.00
OML LEGAL ADVOCACY FUND	250.00	250.00	250.00	250.00
HAZMAT/WMD	1,838.06	1,840.00	1,838.06	1,840.00
ICMA	0.00	1,500.00	919.00	0.00
MONTGOMERY CO. OFFICE OF EMERGENCY MGMT.	2,628.60	2,700.00	2,628.60	2,700.00
DAYTON DEVELOPMENT COALITION	1,000.00	1,000.00	1,000.00	1,000.00
PUBLIC DEFENDER	324.75	1,300.00	842.45	1,300.00
CODIFICATION UPDATE	390.00	10,800.00	9,608.50	10,800.00
N.L.C.	1,652.00	1,700.00	1,701.00	1,700.00
BUSINESS FIRST	1,500.00	1,000.00	1,500.00	1,500.00
SAFETY COUNCIL	0.00	160.00	0.00	160.00
SO.METRO CHAMBER OF COMMERCE	2,365.74	2,400.00	2,365.74	2,400.00
BANK FEES	1,869.97	0.00	0.00	0.00
CO-OP PURCHASE AGREEMENT	0.00	100.00	0.00	100.00
FIRST SUBURBS CONSORTIUM COG	250.00	250.00	250.00	250.00
TOTAL	\$22,923.49	\$34,200.00	\$31,757.72	\$32,900.00

# **SPECIAL REVENUE**

2025 BUDGET  
CITY OF WEST CARROLLTON

STREET FUND  
ACCOUNT NO. 202

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$649,077.87	\$813,781.16	\$813,781.16	\$822,956.39
0004-44029	GASOLINE TAX	427,716.05	430,000.00	424,423.62	430,000.00
0007-44050	MV PLATE REG FEES	99,413.12	87,000.00	102,497.41	87,000.00
0008-44055	INTEREST	13,541.37	6,000.00	18,082.88	15,000.00
0011-44065	DAMAGES	8,604.42	200.00	2,500.00	200.00
0011-44070	MISCELLANEOUS	4,191.49	4,000.00	2,611.75	2,000.00
0011-44090	REIMBURSEMENT FEMA	1,307.81	0.00	0.00	0.00
0012-44090	REIMBURSEMENT	10,842.01	14,000.00	11,961.67	10,000.00
0013-44085	SALE OF EQUIPMENT	0.00	0.00	1,071.00	0.00
0016-44104	TRANS FROM REFUSE FUND	105,000.00	105,000.00	105,000.00	105,000.00
	TOTAL RECEIPTS	\$670,616.27	\$646,200.00	\$668,148.33	\$649,200.00
	TOTAL RECEIPTS AND BALANCE	\$1,319,694.14	\$1,459,981.16	\$1,481,929.49	\$1,472,156.39

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
2559-55101	SALARIES	278,253.19	338,000.00	328,103.14	478,000.00
2559-55103	SALARIES P/T	7,652.01	13,000.00	0.00	0.00
2559-56004	MEDICARE	3,947.99	4,750.00	4,538.55	6,900.00
2559-56005	P.E.R.S.	39,155.27	47,500.00	44,825.06	65,000.00
2559-56007	HEALTH & LIFE INS.	52,853.74	101,000.00	72,164.58	135,000.00
2559-56010	UNIFORMS	2,837.03	3,500.00	2,365.88	3,850.00
2559-57011	OFFICE SUPPLIES	482.82	500.00	282.26	750.00
2559-57012	AUTOMOTIVE SUPPLIES	1,358.69	3,000.00	2,999.68	4,000.00
2559-57013	STREET MATERIALS	2,471.03	4,000.00	0.00	3,500.00
2559-57014	SALT	0.00	32,000.00	0.00	20,000.00

STREET FUND - 202 (CON'T)

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
2559-57015 OPERATING SUPPLIES	1,341.16	4,000.00	2,185.71	4,500.00
2559-57016 GASOLINE	25,240.07	40,000.00	30,096.67	35,000.00
2559-57019 OTHER SUPPLIES	32.47	3,500.00	3,448.25	3,500.00
2559-57020 PERSONNEL EXPENSE	1,309.00	1,000.00	151.20	1,500.00
2559-57022 ENG. CONTRACT	652.30	10,000.00	652.30	10,000.00
2559-57026 UTILITIES	23,416.96	25,000.00	28,062.23	36,000.00
2559-57028 CONTRACT SVCS TEMP. EMPLOYEES	0.00	2,000.00	0.00	0.00
2559-57029 CONTRACT SVCS PAVE MKGS	0.00	0.00	0.00	0.00
2559-57033 INS & EMP BONDS	36,064.34	35,000.00	47,707.56	50,000.00
2559-57034 LEGAL ADVERTISEMENT	105.00	500.00	434.00	500.00
2559-57035 BUILDING MAINTENANCE	1,500.48	10,000.00	8,265.25	22,500.00
2559-57039 NON-CONTRACT SVCS	3,803.86	6,000.00	4,503.24	7,000.00
2559-57050 VEHICLE PURCHASE	0.00	0.00	0.00	0.00
2559-57051 VEHICLE MAINT.	11,880.25	20,000.00	41,252.25	36,000.00
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	980.49	8,500.00	16,000.00	3,000.00
2559-57057 TRAFFIC EQUIP MAINT	5,567.90	34,000.00	15,117.56	34,000.00
2559-57058 MACHINERY & EQUIPMENT	946.99	1,500.00	96.18	1,500.00
2559-57059 MAINT MACHINERY	1,467.56	2,500.00	2,206.45	2,500.00
2559-57079 FEES	441.31	0.00	7.45	500.00
2559-57090 INCIDENTALS	472.07	500.00	462.98	500.00
2559-57091 REFUNDS	0.00	0.00	0.00	0.00
2559-57093 EDUCATIONAL	1,679.00	3,000.00	2,490.00	3,500.00
2559-57094 MEMBERSHIP FEES	0.00	400.00	554.67	400.00
SUBTOTAL	\$505,912.98	\$756,150.00	\$658,973.10	\$970,900.00
CONTINGENCY	\$0.00	\$75,615.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$505,912.98	\$831,765.00	\$658,973.10	\$970,900.00

## STREET FUND - 202 (CON'T)

### Commentary:

The personnel included in the street division for 2025 is as follows:

¼	-	Superintendent
6	-	Maintenance Workers
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: (\$20,000)

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 1,200 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 \$80,000. 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 \$80,000 need will be shown in the Motor Vehicle License Tax Fund. The remaining estimated usage this winter of \$20,000 has been budgeted here. The latest bids indicate a cost of \$63.94 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 #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: (\$22,500)

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, Spouts	\$ 12,000
Pressure Wash Building	\$ 4,000
Emergency OH Door Opener	<u>\$ 2,500</u>
Total	\$ 22,500

### Account #7050 Vehicle Purchase: (\$0)

In 2025, one (1) 5-ton dump truck is scheduled for replacement and is shown in the #412 Vehicle Replacement Fund. This vehicle is proposed to replace a 2006 Sterling L7501 model. This model is 18-years old and has served its useful life. These type vehicles are typically considered for replacement every 12 years.

### Account #7051 Vehicle Maintenance: (\$36,000)

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

2025 BUDGET  
CITY OF WEST CARROLLTON

ENFORCEMENT AND EDUCATION FUND  
ACCOUNT NO. 204

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	\$29,305.60	\$31,026.71	\$31,026.71	\$33,610.17
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	552.27	200.00	762.74	500.00
0010-44061 FINES	1,602.00	1,800.00	1,821.00	1,000.00
0011-44067 DONATIONS	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	\$2,154.27	\$2,000.00	\$2,583.74	\$1,500.00
TOTAL RECEIPTS AND BALANCE	\$31,459.87	\$33,026.71	\$33,610.45	\$35,110.17

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
2650-57058 FED GRANT-EQUIPMENT	0.00	0.00	0.00	0.00
2651-57056 EQUIPMENT PURCHASE	415.14	0.00	0.00	0.00
2651-57079 FEES	18.02	0.00	0.28	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	\$433.16	\$3,000.00	\$0.28	\$3,000.00
CONTINGENCY	\$0.00	\$300.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$433.16	\$3,300.00	\$0.28	\$3,000.00

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.

2025 BUDGET  
CITY OF WEST CARROLLTON

STREET LIGHT FUND  
ACCOUNT NO. 206

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$24,063.91	\$38,471.62	\$38,471.62	\$47,107.03
0001-44001	ASSESSMENTS	177,307.90	157,800.00	160,661.84	166,000.00
0013-44090	REIMBURSEMENTS	0.00	0.00	2,682.47	0.00
0016-44105	TRANS FROM GEN FUND	30,000.00	20,000.00	20,000.00	0.00
	TOTAL RECEIPTS	\$207,307.90	\$177,800.00	\$183,344.31	\$166,000.00
	TOTAL RECEIPTS AND BALANCE	\$231,371.81	\$216,271.62	\$221,815.93	\$213,107.03

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
2060-57026	STREET LIGHTS	183,933.48	190,000.00	173,555.39	185,000.00
2060-57079	FEES	8,966.71	9,000.00	1,153.51	2,500.00
	SUBTOTAL	\$192,900.19	\$199,000.00	\$174,708.90	\$187,500.00
	CONTINGENCY	\$0.00	\$4,800.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$192,900.19	\$203,800.00	\$174,708.90	\$187,500.00

Commentary:

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

2025 BUDGET  
CITY OF WEST CARROLLTON

MIAMI CONSERVANCY FUND  
ACCOUNT NO. 208

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$11,361.49	\$8,157.98	\$8,157.98	\$12,735.03
0001-44001	REAL ESTATE TAX	25,899.14	27,500.00	31,639.18	32,000.00
0001-44002	GENERAL PERSONAL PROP TAX	1,193.46	1,200.00	1,381.20	1,400.00
0001-44003	TRAILER TAX	40.32	40.00	0.00	40.00
0004-44022	R/E TAX ROLLBACKS	3,336.96	3,500.00	4,342.97	4,000.00
0016-44105	TRANSFER FROM GEN FUND	55,000.00	55,000.00	55,000.00	100,000.00
	TOTAL RECEIPTS	\$85,469.88	\$87,240.00	\$92,363.35	\$137,440.00
	TOTAL RECEIPTS AND BALANCE	\$96,831.37	\$95,397.98	\$100,521.33	\$150,175.03

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
2959-57079	TREAS/AUDITOR FEES	462.90	500.00	417.97	500.00
2959-57089	DAM/FLOOD MAINT.	88,210.49	89,000.00	87,368.33	145,420.00
2959-57091	REFUNDS	0.00	0.00	0.00	0.00
	SUBTOTAL	\$88,673.39	\$89,500.00	\$87,786.30	\$145,920.00
	CONTINGENCY	\$0.00	\$5,900.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$88,673.39	\$95,400.00	\$87,786.30	\$145,920.00

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.

2025 BUDGET  
CITY OF WEST CARROLLTON

RECREATION FUND  
ACCOUNT NO. 210

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$22,397.38	\$9,094.70	\$9,094.70	\$55,203.45
0006-44043	RECREATION FEES	2,106.99	800.00	0.00	3,500.00
0007-44043	RECREATION RENTALS	9,901.64	9,000.00	10,960.00	7,000.00
0007-44044	REC PROGRAMS	5,083.11	3,400.00	9,934.50	6,000.00
0007-44067	TREE RECEIPTS	1,507.50	0.00	1,060.50	1,000.00
0007-44090	REIMBURSEMENTS	0.00	0.00	491.00	300.00
0008-44067	DOGGIE DIVE	823.25	2,000.00	0.00	1,000.00
0009-44067	DONATIONS	0.00	51,000.00	24,500.00	15,000.00
0011-44067	OTHER EVENTS	0.00	0.00	0.00	0.00
0011-44070	MISCELLANEOUS	0.00	0.00	0.00	0.00
0011-44105	TRANSFER FROM GF	138,000.00	145,000.00	205,000.00	170,000.00
	TOTAL RECEIPTS	\$157,422.49	\$211,200.00	\$251,946.00	\$203,800.00
	TOTAL RECEIPTS AND BALANCE	\$179,819.87	\$220,294.70	\$261,040.70	\$259,003.45

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
3155-55103	SALARIES	13,246.92	67,000.00	57,996.27	18,000.00
3155-56004	MEDICARE	192.09	1,000.00	835.55	500.00
3155-56005	P.E.R.S.	1,881.67	9,500.00	7,788.62	2,750.00
3155-56007	HEALTH & LIFE INS.	0.00	500.00	444.60	0.00
3155-57015	OPERATING SUPPLIES	3,897.38	3,000.00	6,907.52	7,000.00
3155-57020	PERSONNEL	0.00	0.00	350.00	0.00
3155-57023	MARKETING & PROMOTION	0.00	0.00	0.00	0.00
3155-57039	NON-CONTRACT SVCS	235.00	300.00	144.00	300.00

RECREATION FUND - 210 (CON'T)

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
3155-57079 FEES	120.06	200.00	170.40	200.00
3155-57091 REFUNDS	4,798.80	2,500.00	5,715.54	5,000.00
3155-57092 REFUNDS - 15%	0.00	350.00	0.00	0.00
3155-57094 MEMBERSHIP FEES	0.00	0.00	0.00	0.00
3156-57091 REFUNDS - 10%	0.00	350.00	0.00	0.00
3161-57029 CONTRACT SERVICES	2,956.00	1,000.00	11,763.68	1,000.00
3161-57056 EQUIPMENT	0.00	0.00	0.00	0.00
3161-57058 OTHER FIXED ASSETS	3,110.84	0.00	0.00	0.00
3161-57059 TREE PURCHASES	1,408.50	1,000.00	973.98	1,000.00
3161-57095 CONCERT SERIES	138,055.91	150,000.00	108,887.91	150,000.00
3161-57096 DOGGIE DIVE	822.00	1,000.00	881.00	1,000.00
3161-57097 OTHER SPECIAL EVENTS	0.00	1,500.00	2,978.18	8,000.00
SUBTOTAL	\$170,725.17	\$239,200.00	\$205,837.25	\$194,750.00
CONTENGECY	\$0.00	\$1,800.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$170,725.17	\$241,000.00	\$205,837.25	\$194,750.00

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 2025

- 1 P/T Recreation Programmer (15 hrs./wk)

7015 - Operating Supplies - \$7,000

*City-Sponsored Programs*

7029 - Contract Services - \$1,000

*City-Operated Programs*

Instructors, Umpires, Officials, Butterfly Garden

**Recreation Fund Balances as of December 31st**

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$9,963	\$1,152	\$10,560	\$20,500	\$ 30,000	\$9,094



RECREATION FUND - 210 (CON'T)

**2024 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

2025 BUDGET  
CITY OF WEST CARROLLTON

PARK FUND  
ACCOUNT NO. 212

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$331,926.49	\$169,272.55	\$169,272.55	\$76,480.73
0006-44041 PARK FEES	0.00	0.00	0.00	0.00
0007-44050 APPVION PROJECT	228,630.12	35,370.00	34,371.13	1,272,120.29
0008-44055 INTEREST	309.23	400.00	3,013.50	3,000.00
0011-44120 ADVANCE IN	0.00	0.00	0.00	0.00
0011-44105 TRANSFER FROM GF	0.00	0.00	0.00	450,000.00
TOTAL RECEIPTS	\$228,939.35	\$35,770.00	\$37,384.63	\$1,725,120.29
TOTAL RECEIPTS AND BALANCE	\$560,865.84	\$205,042.55	\$206,657.18	\$1,801,601.02

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
3360-57058 APPVION PROJECT	391,583.25	100,000.00	130,175.03	1,757,796.50
3361-57056 CAPITAL PURCHASE	0.00	0.00	0.00	0.00
3361-57079 FEES	10.04	0.00	1.42	5.00
3361-57098 ADVANCE OUT	0.00	150,000.00	0.00	0.00
3361-57091 REFUNDS	0.00	0.00	0.00	0.00
SUBTOTAL	\$391,593.29	\$250,000.00	\$130,176.45	\$1,757,801.50
CONTINGENCY	\$0.00	\$20,000.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$391,593.29	\$270,000.00	\$130,176.45	\$1,757,801.50

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.

2025 BUDGET  
CITY OF WEST CARROLLTON

FEDERAL GRANTS FUND  
ACCOUNT NO. 214

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	\$665,538.41	\$26,876.25	\$26,876.25	\$0.00
0005-44037 FEDERAL GRANT	0.00	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	21,592.69	0.00	0.00	0.00
	\$21,592.69	\$0.00	\$0.00	\$0.00
	\$687,131.10	\$26,876.25	\$26,876.25	\$0.00

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 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	0.00	0.00	0.00	0.00
3561-58043 ARPA CONSTRUCTION	660,254.85	0.00	5,283.56	0.00
3561-59100 TRANS TO 1/2% FUND	0.00	0.00	21,592.69	0.00
3580-59102 TRANS TO MVL TAX FUND	0.00	0.00	0.00	0.00
	\$660,254.85	\$0.00	\$26,876.25	\$0.00
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
	\$660,254.85	\$0.00	\$26,876.25	\$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.

2025 BUDGET  
CITY OF WEST CARROLLTON

STATE OPIOID GRANT FUND  
ACCOUNT NO. 215

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$0.00	\$6,949.53	\$6,949.53	\$49,075.35
0005-44037 GRANT	6,949.53	5,500.00	42,125.82	10,000.00
TOTAL RECEIPTS	\$6,949.53	\$5,500.00	\$42,125.82	\$10,000.00
TOTAL RECEIPTS AND BALANCE	\$6,949.53	\$12,449.53	\$49,075.35	\$59,075.35

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
3561-58043 EXPENDITURES	0.00	5,000.00	0.00	45,000.00
SUBTOTAL	\$0.00	\$5,000.00	\$0.00	\$45,000.00
CONTINGENCY	\$0.00	\$500.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$0.00	\$5,500.00	\$0.00	\$45,000.00

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.

2025 BUDGET  
CITY OF WEST CARROLLTON  
MOTOR VEHICLE LICENSE TAX FUND  
ACCOUNT NO. 216

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$180,392.41	\$233,115.00	\$233,115.00	\$243,338.08
0004-44005	LOCAL LICENSE TAX	58,037.84	62,000.00	61,468.37	62,000.00
0004-44030	COUNTY LICENSE TAX	29,018.98	32,000.00	30,734.18	32,000.00
0008-44055	INTEREST	5,163.39	1,600.00	5,700.99	5,000.00
0011-44070	MISCELLANEOUS	1,067.81	4,000.00	2,370.17	0.00
0012-44090	MCE PERMISSIVE TAX	175,246.04	76,617.00	0.00	0.00
0016-44102	TRANSFER FROM FED. GRANTS FUND	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	\$268,534.06	\$176,217.00	\$100,273.71	\$99,000.00
	TOTAL RECEIPTS AND BALANCE	\$448,926.47	\$409,332.00	\$333,388.71	\$342,338.08

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
2160-57013	STREET COSTS/MATERIALS	3,050.36	5,000.00	4,794.23	5,000.00
2160-57014	STREET COSTS/SALT	23,413.75	60,000.00	35,693.05	60,000.00
2160-57019	STREET COSTS/SIGNS	6,257.19	5,000.00	4,959.68	7,000.00
2160-57029	STREET COSTS/PVMT MARKS	16,593.45	16,000.00	23,589.67	20,000.00
2160-57057	STREET COSTS/TRAF. EQUIP.	14,225.59	9,000.00	21,011.71	9,000.00
2161-58043	ANNUAL PAVING PROGRAM	0.00	0.00	0.00	0.00
2163-58042	SALT BARN - DESIGN	27,270.00	0.00	0.00	0.00
2163-58043	SALT BARN - CONSTR	0.00	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	0.00	0.00	0.00	0.00
2166-58043	E. DIXIE DRIVE STP - CONSTR	124,746.04	0.00	0.00	0.00
2167-58042	E. CENTRAL CRRSAA - DESIGN	0.00	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	0.00	0.00	0.00	0.00
2180-57079	FEES	255.09	100.00	2.29	100.00
2180-59105	TRANS TO STREET FUND (202)	0.00	0.00	0.00	0.00
	SUBTOTAL	\$215,811.47	\$95,100.00	\$90,050.63	\$101,100.00
	CONTINGENCY	\$0.00	\$9,510.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$215,811.47	\$104,610.00	\$90,050.63	\$101,100.00

## 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 expenditure 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 1,200 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 \$80,000. \$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 \$63.94 per ton for road salt.

### Account #7019 Street Costs/Signs: (\$7,000)

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: (\$20,000)

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 of traffic signals by outside contractors.

2025 BUDGET  
CITY OF WEST CARROLLTON

FIRE TRUST FUND  
ACCOUNT NO. 217

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$524.19	\$939.19	\$939.19	\$1,239.19
0008-44055 INTEREST	0.00	0.00	0.00	0.00
0011-44067 DONATIONS	535.00	0.00	300.00	1000.00
0012-44090 MISCELLANEOUS	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	\$535.00	\$0.00	\$300.00	\$1,000.00
TOTAL RECEIPTS AND BALANCE	\$1,059.19	\$939.19	\$1,239.19	\$2,239.19

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
3651-57058 OTHER	120.00	0.00	0.00	2,239.00
3677-57090 MISCELLANEOUS	0.00	0.00	0.00	0.00
SUBTOTAL	\$120.00	\$0.00	\$0.00	\$2,239.00
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$120.00	\$0.00	\$0.00	\$2,239.00

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

2025 BUDGET  
CITY OF WEST CARROLLTON

LAW ENFORCEMENT TRUST FUND  
ACCOUNT NO. 218

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$123,488.28	\$94,792.47	\$94,792.47	\$58,001.89
0008-44055	INTEREST	2,695.05	800.00	1,727.17	1,500.00
0011-44043	COURT FEES (TRANSPORTATION)	7,068.85	6,000.00	5,976.79	6,000.00
0011-44064	CONTRABAND PROCEEDS-STATE	0.00	0.00	0.00	0.00
0011-44067	DONATIONS	300.00	300.00	300.00	0.00
0012-44078	MANDATORY DRUG FINES	818.63	500.00	661.28	500.00
	TOTAL RECEIPTS	\$10,882.53	\$7,600.00	\$8,665.24	\$8,000.00
	TOTAL RECEIPTS AND BALANCE	\$134,370.81	\$102,392.47	\$103,457.71	\$66,001.89

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
3651-57058	OTHER	39,490.50	50,000.00	45,455.00	50,000.00
3651-57093	EDUCATION	0.00	0.00	0.00	0.00
3676-57079	FEES	87.84	0.00	0.82	10.00
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	\$39,578.34	\$50,000.00	\$45,455.82	\$50,010.00
	CONTINGENCY	\$0.00	\$5,900.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$39,578.34	\$55,900.00	\$45,455.82	\$50,010.00



### 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
- City Council has wide latitude on use of the funds as long as it is law enforcement related.

2025 BUDGET  
CITY OF WEST CARROLLTON

ECONOMIC DEVELOPMENT FUND  
ACCOUNT NO. 220

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANC BALANCE - JAN. 1	\$376,496.77	\$95,392.25	\$95,392.25	\$115,549.39
0008-44055 INTEREST	1.35	0.00	2.00	0.00
0011-44065 OTHER	0.00	0.00	0.00	0.00
0011-44070 EV CHARGING	495.10	400.00	2,175.92	1,500.00
0011-44090 REIMBURSEMENTS	79.65	0.00	0.00	0.00
0011-44094 BUSINESS LOAN REPAYMENT	0.00	0.00	0.00	0.00
0012-44040 GRANTS	0.00	0.00	0.00	0.00
0012-44041 ED/GE	0.00	0.00	0.00	75,000.00
0012-44094 LOAN PROCEEDS	0.00	0.00	0.00	0.00
0015-44099 TRANSFER FROM GEN FUND	0.00	0.00	0.00	0.00
0016-44099 TRANS FROM 1/2% FUND	0.00	196,000.00	349,000.00	300,000.00
TOTAL RECEIPTS	\$576.10	\$196,400.00	\$351,177.92	\$376,500.00
TOTAL RECEIPTS AND BALANCE	\$377,072.87	\$291,792.25	\$446,570.17	\$492,049.39

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
4059-57058 CARROLLTON PLAZA DEV	16,703.99	0.00	0.00	0.00
4060-57058 WHITE WATER DEV	13,679.25	0.00	0.00	0.00
4061-57021 BUSINESS INCENTIVES	3,808.93	33,500.00	8,334.90	40,000.00
4061-57023 MRKTG/IMAGE PROMOTION	85,806.98	61,500.00	42,753.46	61,500.00
4061-57058 PROPERTY	139,499.51	150,000.00	82,644.91	80,000.00
4061-58042 PROFESSIONAL SERV.	16,850.00	30,000.00	171,861.55	129,000.00
4062-57058 ED/GE	0.00	0.00	0.00	75,000.00
4063-57058 GRANTS	5,000.00	0.00	0.00	0.00
4064-57058 EV CHARGING STATION	331.96	300.00	1,654.08	2,000.00
4066-59101 TRANSFER - OUT	0.00	0.00	23,771.88	0.00
SUBTOTAL	\$281,680.62	\$275,300.00	\$331,020.78	\$387,500.00
CONTINGENCY	\$0.00	\$5,900.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$281,680.62	\$281,200.00	\$331,020.78	\$387,500.00

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 2025:

Business Incentives - \$ 40,000

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 2025 estimated breakdown is as follows;

	<u>2024</u>	<u>2025</u>
Mitsumi Grant	\$12,000	\$25,000
Façade Grants	\$20,000	\$10,000
NuVasive	<u>\$1,500</u>	<u>\$5,000</u>
Total	\$33,500	\$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>	<u>2025</u> <u>Budget</u>
Newsletter	\$25,000	\$25,000	\$25,000	\$25,000
Great Miami Riverway	\$7,000	\$7,000	\$7,000	\$7,000
Events: Ice Cream Social/other events	\$7,000	\$7,000	\$0	\$0
Archive Social	\$2,500	\$2,988	\$3,000	\$5,000
WCHS Booster Ad	\$500	\$500	\$0	\$0
Logo Items/Staff Apparel	\$1,500	\$1,500	\$5,000	\$5,000
First Four Sponsorship	\$6,000	\$5,000	\$5,000	\$5,000
Dayton Business Journal Profile	\$5,500	\$0	\$0	\$0
Volunteer Thank You	\$3,000	\$8,500	\$3,000	\$0
Subscriptions(Adobe,Canva, M.Chimp)	\$0	\$0	\$1,200	\$700
Ribbon Cutting Supplies	\$0	\$0	\$2,000	\$500
Misc. Ads/Sponsorships	\$0	\$0	\$2,300	\$2,300
Holiday Pole Banners	\$0	\$0	\$4,000	\$4,000
Digital Entry Sign	\$0	\$760	\$1,500	\$1,500
Website and Social Media*	<u>\$2,000</u>	<u>\$26,752</u>	<u>\$2,500</u>	<u>\$2,500</u>
TOTAL	<u>\$60,000</u>	<u>\$85,000</u>	<u>\$61,500</u>	<u>\$58,500</u>

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

Professional Services - \$129,000

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 - \$60,000, DSD Advisors \$36,000, 1/2 Joe Tuss \$21,000

2025 BUDGET  
CITY OF WEST CARROLLTON

PROPERTY ACQUISITION REHABILITATION FUND  
ACCOUNT NO. 221

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 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.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 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.

2025 BUDGET  
CITY OF WEST CARROLLTON

NEIGHBORHOOD IMPROVEMENT FUND  
ACCOUNT NO. 222

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ESTIMATED	2025 REQUESTED
BALANCE - JAN. 1	\$10,706.24	\$40,906.17	\$40,906.17	\$214,044.30
0014-44090 REHAB PROCEEDS	0.00	0.00	0.00	0.00
0015-44040 CDBG PROGRAM	0.00	100,000.00	23,771.88	180,255.00
0016-44040 GRANTS	0.00	0.00	0.00	10,000.00
0016-44046 MC LAND BANK GRANT	0.00	50,000.00	0.00	50,000.00
0016-44058 LOAN PAYMENTS	450.00	300.00	300.00	300.00
0016-44090 REIMBURSEMENTS	0.00	0.00	0.00	0.00
0016-44099 TRANS FROM 1/2% FUND	70,000.00	70,000.00	70,000.00	0.00
0016-44120 ADVANCE - IN	0.00	0.00	160,000.00	0.00
TOTAL RECEIPTS	\$70,450.00	\$220,300.00	\$254,071.88	\$240,555.00
TOTAL RECEIPTS AND BALANCE	\$81,156.24	\$261,206.17	\$294,978.05	\$454,599.30

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ESTIMATED	2025 REQUESTED
4540-57058 CDBG PROGRAM	3,945.71	0.00	0.00	41,250.00
4544-57058 REHAB PROGRAM	0.00	0.00	0.00	0.00
4550-57058 DEMOLITION REPAIR	0.00	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	9,160.00	135,000.00	78,804.75	0.00
4551-57015 PAINT PROGRAM	380.66	2,500.00	81.00	2,500.00
4551-57023 NEIGHBORHOOD IMPROV. FUND	26,763.70	0.00	0.00	0.00
4551-57038 MCACD GRANT	0.00	0.00	0.00	15,000.00
4551-57040 MC LAND BANK LOAN	0.00	0.00	0.00	0.00
4551-57046 MC LAND BANK GRANT	0.00	75,000.00	0.00	75,000.00
4551-57058 PROPERTY PURCHASES	0.00	20,000.00	2,048.00	20,000.00
4551-59120 ADVANCE-OUT	0.00	20,000.00	0.00	160,000.00
SUBTOTAL	\$40,250.07	\$255,000.00	\$80,933.75	\$316,250.00
CONTINGENCY	\$0.00	\$1,000.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$40,250.07	\$256,000.00	\$80,933.75	\$316,250.00

## 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, which is to be completed in 2025. In 2025 \$41,250 in CDBG funds were awarded to the city for the construction of two new stone city gateway signs.

#### 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 2025 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 2025 staff plans to 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.

## NEIGHBORHOOD IMPROVEMENT FUND - 222 - (CON'T)

### Expenditures

#### 4540-7058 - CDBG Program

This account includes final costs for construction of two stone city gateway signs.

#### 4545-7058 - Bus Shelter

This account includes expenditures for bus shelter projects 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 began in 2024 and will be completed in 2025.

#### 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 2025.

#### 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.

2025 BUDGET  
CITY OF WEST CARROLLTON

TIF FUND (Entertainment District)  
ACCOUNT NO. 225

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$41,832.73	\$25,434.41	\$25,434.41	\$1,020.60
0001-44001	REAL ESTATE TAX	52,803.70	55,000.00	53,170.83	54,000.00
0013-44090	REIMBURSEMENTS	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	\$52,803.70	\$55,000.00	\$53,170.83	\$54,000.00
	TOTAL RECEIPTS AND BALANCE	\$94,636.43	\$80,434.41	\$78,605.24	\$55,020.60

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
4100-57092	SCHOOL REIMBURSEMENT	30,671.60	20,000.00	34,359.74	23,000.00
4500-57042	PROFESSIONAL SERVICES	37,150.00	42,000.00	42,000.00	21,000.00
4500-57058	CONSTRUCTION	0.00	0.00	0.00	0.00
4900-57079	COUNTY FEES	1,380.42	1,500.00	1,224.90	1,400.00
	SUBTOTAL	\$69,202.02	\$63,500.00	\$77,584.64	\$45,400.00
	CONTINGENCY	\$0.00	\$4,500.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$69,202.02	\$68,000.00	\$77,584.64	\$45,400.00

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 in the entertainment district.

The base reimbursment share is: 40% West Carrollton Local School District; 2.6% MVCTC.

For 2025 the properties generating income are elè, former Sonic/new Dunkin', and Taco Bell.

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



2025 BUDGET  
CITY OF WEST CARROLLTON

TIF FUND (Carrollton Centre)  
ACCOUNT NO. 226

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$300,115.70	\$154,805.20	\$154,805.20	\$199,825.24
0001-44001 REAL ESTATE TAX	0.00	100,000.00	347,245.46	84,000.00
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	\$347,245.46	\$84,000.00
TOTAL RECEIPTS AND BALANCE	\$300,115.70	\$254,805.20	\$502,050.66	\$283,825.24

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
4100-57092 SCHOOL REIMBURSEMENT	0.00	40,000.00	156,954.86	38,000.00
4500-57058 CONSTRUCTION	0.00	0.00	0.00	0.00
4900-57079 COUNTY FEES	0.00	500.00	1,270.56	350.00
4900-59101 TRANSFERS TO DEBT	145,310.50	143,000.00	144,000.00	150,000.00
SUBTOTAL	\$145,310.50	\$183,500.00	\$302,225.42	\$188,350.00
CONTINGENCY	\$0.00	\$5,900.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$145,310.50	\$189,400.00	\$302,225.42	\$188,350.00

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 base reimbursment share is: 40% West Carrollton Local School District + 100% 2019 Bond; 2.6% MVCTC.

For 2025, the property generating income is Miami Valley Sands.

# **DEBT SERVICE**

2025 BUDGET  
CITY OF WEST CARROLLTON

RIVER DISTRICT INFRASTRUCTURE  
BOND RETIREMENT FUND  
ACCOUNT NO. 301

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$0.00	\$0.00	\$0.00	\$0.00
0014-44094 DEBT PROCEEDS	0.00	5,065,000.00	2,538,650.40	2,500,000.00
0016-44098 TRANSFER FROM TIF	0.00	0.00	0.00	0.00
0016-44099 TRANS FROM 1/2% FUND	0.00	0.00	150,000.00	182,000.00
TOTAL RECEIPTS	\$0.00	\$5,065,000.00	\$2,688,650.40	\$2,682,000.00
TOTAL RECEIPTS AND BALANCE	\$0.00	\$5,065,000.00	\$2,688,650.40	\$2,682,000.00

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
3871-57060 PRINCIPAL	0.00	2,500,000.00	2,500,000.00	2,540,000.00
3872-57061 INTEREST	0.00	125,000.00	150,000.00	102,000.00
3873-57065 TRANSFER TO 418	0.00	2,400,000.00	0.00	0.00
3872-57067 LEGAL	0.00	40,000.00	38,650.40	40,000.00
SUBTOTAL	\$0.00	\$5,065,000.00	\$2,688,650.40	\$2,682,000.00
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$0.00	\$5,065,000.00	\$2,688,650.40	\$2,682,000.00

Commentary:

Fund manages debt issued in 2023 for Phase I improvements of the River District.  
In 2025, the City will renew a one-year 2.5 million dollar BAN at an estimated effective rate of 3.5%.  
This 2025 issuance will decrease the principal balance by an estimated \$40,000.

2025 BUDGET  
CITY OF WEST CARROLLTON

CARROLLTON PLAZA  
BOND RETIREMENT FUND  
ACCOUNT NO. 302

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$0.00	\$180,000.00	\$180,000.00	\$197,524.75
0014-44094	DEBT PROCEEDS	4,725,000.00	4,320,000.00	4,791,024.75	5,005,000.00
0014-44095	LAND SALES	0.00	0.00	0.00	0.00
0016-44099	TRANS FROM 1/2% FUND	380,000.00	300,000.00	300,000.00	0.00
	TOTAL RECEIPTS	\$5,105,000.00	\$4,620,000.00	\$5,091,024.75	\$5,005,000.00
	TOTAL RECEIPTS AND BALANCE	\$5,105,000.00	\$4,800,000.00	\$5,271,024.75	\$5,202,524.75

EXPENDITURES

ACCOUNT NO.		2022 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
3870-57060	DEBT - PRINCIPAL	4,720,000.00	4,520,000.00	4,725,000.00	4,792,025.00
3870-57061	DEBT - INTEREST	149,919.00	226,000.00	283,500.00	330,650.00
3870-57962	TRANSFER TO RIVER DISTR	0.00	0.00	0.00	0.00
3872-57067	LEGAL	55,081.00	35,000.00	65,000.00	65,000.00
	SUBTOTAL	\$4,925,000.00	\$4,781,000.00	\$5,073,500.00	\$5,187,675.00
	CONTINGENCY	\$0.00	\$114,000.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$4,925,000.00	\$4,895,000.00	\$5,073,500.00	\$5,187,675.00

Commentary:

In 2025, the City will renew a one-year 5.005 million dollar BAN to cover the cost of previous acquisitions of Carrollton Plaza properties at an estimated effective rate of 5.75%. This 2025 issuance will increase the the principal balance by an estimated \$212,000 due to the timing of anticipated revenue from land sales.

2025 BUDGET  
CITY OF WEST CARROLLTON  
VEHICLE BOND RETIREMENT FUND  
ACCOUNT NO. 303

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE, JAN. 1	\$0.00	\$0.00	\$0.00	\$1,020.50
0014-44094 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%	250,690.00	249,750.00	249,750.00	252,000.00
TOTAL RECEIPTS	\$250,690.00	\$249,750.00	\$249,750.00	\$252,000.00
TOTAL RECEIPTS AND BALANCE	\$250,690.00	\$249,750.00	\$249,750.00	\$253,020.50

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
3871-57060 PRINCIPAL	235,000.00	235,000.00	235,000.00	240,000.00
3872-57061 INTEREST	14,190.00	14,000.00	13,729.50	11,100.00
3872-57067 PROFESSIONAL FEES	1,500.00	750.00	0.00	750.00
SUBTOTAL	\$250,690.00	\$249,750.00	\$248,729.50	\$251,850.00
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$250,690.00	\$249,750.00	\$248,729.50	\$251,850.00

Commentary:

This fund administers the vehicle 2019 debt issuance. 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.

2025 BUDGET  
CITY OF WEST CARROLLTON

CARROLLTON CENTRE BOND RETIREMENT FUND  
ACCOUNT NO. 304

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$0.00	\$0.00	\$0.00	\$1,012.50
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	145,310.50	143,000.00	144,000.00	150,000.00
0016-44099 TRANSFER FROM 1/2%	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	\$145,310.50	\$143,000.00	\$144,000.00	\$150,000.00
TOTAL RECEIPTS AND BALANCE	\$145,310.50	\$143,000.00	\$144,000.00	\$151,012.50

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
3871-57060 PRINCIPAL	110,000.00	110,000.00	110,000.00	115,000.00
3872-57061 INTEREST	34,560.50	33,000.00	32,987.50	30,750.00
3872-57067 PROFESSIONAL FEES	750.00	0.00	0.00	750.00
SUBTOTAL	\$145,310.50	\$143,000.00	\$142,987.50	\$146,500.00
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$145,310.50	\$143,000.00	\$142,987.50	\$146,500.00

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	<u>140,000</u>	<u>2,842.00</u>
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 (Fund 226) will be the funding source to extinguish this debt.

2025 BUDGET  
CITY OF WEST CARROLLTON

BOND RETIREMENT FUND  
ACCOUNT NO. 306

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$0.00	\$0.00	\$0.00	\$0.00
0014-44094 DEBT PROCEEDS	0.00	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	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL RECEIPTS AND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
3871-57060 PRINCIPAL	0.00	0.00	0.00	0.00
3872-57061 INTEREST	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:

Debt for miscellaneous economic development properties extinguished in 2022.

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

# **CAPITAL IMPROVEMENTS**



2025 BUDGET  
CITY OF WEST CARROLLTON

STREET IMPROVEMENT FUND  
ACCOUNT NO. 402

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$734,633.17	\$555,982.22	\$555,982.22	\$425,415.34
0004-44005	LICENSE PLATE FEE (\$5)	58,037.84	60,000.00	61,468.37	62,000.00
0004-44028	PERMISSIVE TAX GRANT	0.00	0.00	0.00	0.00
0004-44029	GASOLINE TAX (10.5¢)	262,148.56	255,000.00	260,130.61	258,000.00
0005-44036	STATE GRANT-ELM STREET	0.00	0.00	0.00	0.00
0008-44055	INTEREST	55.13	0.00	103.72	100.00
0011-44070	MISCELLANEOUS	0.00	0.00	0.00	0.00
0013-44090	REIMBURSEMENTS	0.00	0.00	0.00	0.00
0015-44094	DEBT PROCEEDS	0.00	0.00	0.00	0.00
0016-44099	TRANS FROM 1/2% FUND	377,000.00	387,500.00	387,500.00	390,000.00
	TOTAL RECEIPTS	\$697,241.53	\$702,500.00	\$709,202.70	\$710,100.00
	TOTAL RECEIPTS AND BALANCE	\$1,431,874.70	\$1,258,482.22	\$1,265,184.92	\$1,135,515.34

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
4061-57091	REFUNDS	0.00	0.00	0.00	0.00
4061-58034	LEGAL AD	1,423.60	1,000.00	1,417.00	1,500.00
4061-58098	CONTINGENCY	6,000.00	10,000.00	12,100.50	15,000.00
4100-58042	ST RESURFACING - ENG	734.82	2,000.00	318.80	2,000.00
4101-58043	ST RESURFACING - CONS	533,521.61	676,133.00	592,849.51	676,133.00
4102-58043	SIDEWALK/CURB CONST. (CITY)	128,319.52	60,000.00	91,361.34	60,000.00
4103-58043	ALLEY RESURFACING	73,738.50	60,000.00	60,209.35	60,000.00
4104-58043	MANHOLE/CATCH BASIN	33,898.44	25,000.00	0.00	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	12,150.00	0.00	1,850.00	0.00
4115-58042	ELM ST BRIDGE - ENGR.	0.00	0.00	0.00	0.00

STREET IMPROVEMENT FUND - 402 (CON'T)

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
4115-58043 ELM ST BRIDGE-CONSTR	0.00	0.00	0.00	0.00
4120-58043 BRIDGE REPAIRS	742.91	10,000.00	0.00	5,000.00
4125-58043 PARKING LOT/RESURFACING/ DRIVE WAY REPAIR OLD FIRE STATION	0.00	42,000.00	0.00	20,000.00
4127-58043 ATT UTILITY RELOCATE - DORA LN	0.00	0.00	0.00	0.00
4136-58042 OWL CREEK FLOOD PROTECTION STUDY	0.00	75,000.00	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	8,550.00	0.00	2,850.00	0.00
4140-58043 E CENTRAL LN TAPER - CONST	0.00	0.00	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	33,232.14	33,232.14	33,232.14	33,232.14
SUBTOTAL	\$875,892.48	\$1,037,946.08	\$839,769.58	\$1,016,446.08
CONTINGENCY	\$0.00	\$103,795.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$875,892.48	\$1,141,741.08	\$839,769.58	\$1,016,446.08

## STREET IMPROVEMENT FUND - 402 (CON'T)

### Commentary:

#### Annual Street Resurfacing:

Legal Ad	\$1,500
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	\$739,633

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 - \$20,000

Staff will evaluate the city owned parking lots and propose a project utilizing this funding.

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

An update to the 2005 Owl Creek Flood Protection Study is proposed in 2025. Staff has been awaiting a possible FEMA update to the base flood elevation which will affect this study.

## 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 2025 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 2025 budget will include \$14,249.94 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 2025 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 2025 budget will include \$33,232.14 to cover the loan debt principal payments for this year.

### Contingency - \$15,000:

This contingency is allocated for unexpected street work.

2025 BUDGET  
CITY OF WEST CARROLLTON

PARKS AND PLAYGROUND FUND  
ACCOUNT NO. 406

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$0.00	\$8,274.27	\$8,274.27	\$61,157.49
0005-44036 GRANTS	0.00	0.00	0.00	0.00
0011-44067 DONATIONS	0.00	22,500.00	0.00	0.00
0012-44058 LOAN PAYMENTS	0.00	0.00	0.00	0.00
0013-44090 REIMBURSEMENTS	458.96	0.00	9,575.00	0.00
0016-44099 TRANS FROM 1/2% FUND	57,000.00	140,000.00	140,000.00	70,000.00
TOTAL RECEIPTS	\$57,458.96	\$162,500.00	\$149,575.00	\$70,000.00
TOTAL RECEIPTS AND BALANCE	\$57,458.96	\$170,774.27	\$157,849.27	\$131,157.49

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
4600-58043 TWO MOWERS	0.00	35,000.00	32,229.48	0.00
4602-58043 POOL SLIDE RAIL REPLACEMENT	0.00	0.00	0.00	45,000.00
4661-58043 LEIWIG PARK PATHWAY	22,006.25	0.00	0.00	0.00
4661-57058 COURT RESURF.	0.00	45,000.00	25,415.00	0.00
4662-57058 POOL IMPROVEMENTS	0.00	0.00	0.00	75,000.00
4663-57058 DOG PARK	0.00	60,000.00	39,047.30	0.00
4665-58043 PLAYGROUND REPLACEMENT	27,178.44	0.00	0.00	0.00
SUBTOTAL	\$49,184.69	\$140,000.00	\$96,691.78	\$120,000.00
CONTINGENCY	\$0.00	\$14,000.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$49,184.69	\$154,000.00	\$96,691.78	\$120,000.00

Commentary:

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

2025 BUDGET  
CITY OF WEST CARROLLTON  
VEHICLE REPLACEMENT FUND  
ACCOUNT NO. 412

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$56,948.00	\$65,359.54	\$65,359.54	\$71,716.20
0012-44085 VEHICLE SALES	0.00	30,000.00	40,320.00	0.00
0016-44099 TRANS FROM 1/2% FUND	225,000.00	325,000.00	325,000.00	700,000.00
TOTAL RECEIPTS	\$225,000.00	\$355,000.00	\$365,320.00	\$700,000.00
TOTAL RECEIPTS AND BALANCE	\$281,948.00	\$420,359.54	\$430,679.54	\$771,716.20

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
5001-57029 AUCTION FEES	0.00	5,000.00	0.00	0.00
5001-58050 PARKS VEHICLES	53,864.00	50,000.00	44,833.99	0.00
5002-58050 FIRE VEHICLES	0.00	0.00	18,557.00	0.00
5003-58050 MEDIC	0.00	0.00	0.00	366,000.00
5004-58050 POLICE VEHICLES	162,724.46	150,000.00	149,317.45	160,000.00
5005-58050 BUILDING INSPECTION	0.00	35,000.00	35,796.00	0.00
5006-58050 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	60,000.00	54,579.45	0.00
5061-58050 STREET 5-TON DUMP TRK	0.00	0.00	0.00	224,744.00
5061-58061 STREET 1-TON DUMP TRK	0.00	60,000.00	55,879.45	0.00
5062-58050 OTHER	0.00	0.00	0.00	0.00
SUBTOTAL	\$216,588.46	\$360,000.00	\$358,963.34	\$750,744.00
CONTINGENCY	\$0.00	\$36,000.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$216,588.46	\$396,000.00	\$358,963.34	\$750,744.00

VEHICLE REPLACEMENT FUND - 412 (CON'T)

Commentary:

The following vehicle purchases are budgeted for 2025:

Fire Medic	\$366,000
Police 2 Patrol Vehicles	\$160,000
Street 1 5-ton dump truck	\$224,774
Total	<u><u>\$750,774</u></u>

2025 BUDGET  
CITY OF WEST CARROLLTON

RIVER DISTRICT  
ACCOUNT NO. 418

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$0.00	\$2,576,286.75	\$2,576,286.75	\$730,702.57
0005-44036 GRANTS	0.00	550,000.00	750,000.00	2,500,000.00
0013-44090 REIMBURSEMENTS	0.00	0.00	0.00	0.00
0014-44095 LAND SALES	0.00	0.00	0.00	160,000.00
0014-44094 DEBT PROCEEDS	2,500,000.00	2,400,000.00	0.00	1,800,000.00
0016-44120 ADVANCE IN	200,000.00	0.00	520,000.00	250,000.00
0016-44099 TRANS FROM 1/2% FUND	66,000.00	90,000.00	90,000.00	0.00
TOTAL RECEIPTS	\$2,766,000.00	\$3,040,000.00	\$1,360,000.00	\$4,710,000.00
TOTAL RECEIPTS AND BALANCE	\$2,766,000.00	\$5,616,286.75	\$3,936,286.75	\$5,440,702.57

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
5361-58042 ENGINEERING (Roadwork)	96,273.25	65,000.00	332,550.65	0.00
5361-58043 WHITE WATER PROJECT	0.00	358,900.00	777,932.62	2,500,000.00
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	0.00	160,000.00
5364-58043 RIVERFRONT CONSULTANTS	93,440.00	66,000.00	69,000.00	0.00
5365-58043 INFRASTRUCTURE	0.00	2,258,500.00	2,026,100.91	1,800,000.00
SUBTOTAL	\$189,713.25	\$2,748,400.00	\$3,205,584.18	\$4,460,000.00
CONTINGENCY	\$0.00	\$203,340.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$189,713.25	\$2,951,740.00	\$3,205,584.18	\$4,460,000.00

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



2025 BUDGET  
CITY OF WEST CARROLLTON

SPECIAL ASSESSMENT FUND  
ACCOUNT NO. 502

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$207,148.87	\$203,711.45	\$203,711.45	\$597,789.51
0009-44059 CURBS AND SIDEWALKS	251,086.17	50,000.00	351,145.26	230,000.00
0016-44099 TRANS FROM 1/2% FUND	453,000.00	453,000.00	403,000.00	0.00
TOTAL RECEIPTS	\$704,086.17	\$503,000.00	\$754,145.26	\$230,000.00
TOTAL RECEIPTS AND BALANCE	\$911,235.04	\$706,711.45	\$957,856.71	\$827,789.51

0

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
6072-57079 TREAS/AUDIT FEES	3,042.85	3,000.00	1,132.71	3,000.00
6072-57091 REFUNDS	0.00	0.00	0.00	0.00
6072-58043 CURB & SIDEWALK CONST.(ASSESSED)	704,480.74	650,000.00	358,934.49	650,000.00
6080-57099 CONTINGENCY, 10%	0.00	0.00	0.00	65,300.00
6074-58043 OTHER PROJECTS	0.00	0.00	0.00	0.00
SUBTOTAL	\$707,523.59	\$653,000.00	\$360,067.20	\$718,300.00
CONTINGENCY	\$0.00	\$19,000.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$707,523.59	\$672,000.00	\$360,067.20	\$718,300.00

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): (\$650,000)

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 2025 Program, owners have until May 31, 2025 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.

The 2025 Program is : Gray Goose Ct, Mansion House Ct, Orchard Hill Dr (west of Alex Rd), 263 Ridgecrest Dr, Sherwood Forest Dr, Trumpet Dr, Yeoman Ct, Alex Rd (Dixie Dr to King Richard Pkwy), 1030 Alex-Bell Rd, 300 Farnsworth Dr, 301 Orchard Hill Dr, 98 Quality Ln, and 690 Savoy Ave.

SPECIAL ASSESSMENT RETIREMENT SCHEDULE  
SPECIAL ASSESSMENTS (CONTINUED)

		<u>PY2012</u> <u>C G &amp; S</u>	<u>PY2014</u> <u>C G &amp; S</u>	<u>PY2016</u> <u>C G &amp; S</u>	<u>PY2017</u> <u>C G &amp; S</u>	<u>PY2018</u> <u>C G &amp; S</u>	<u>PY2020</u> <u>C G &amp; S</u>	<u>PY2022</u> <u>C G &amp; S</u>	<u>PY2023</u> <u>C G &amp; S</u>	<u>Totals</u>
	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	\$22,482.23 \$10,796.98	\$97,898.78 \$12,117.67
	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	\$23,381.53 \$9,897.68	\$98,128.33 \$10,939.85
	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	\$24,316.79 \$8,962.42	\$92,904.79 \$9,855.72
	FY2028 Principle Interest				\$2,032.61 \$0.00	\$12,877.87 \$0.00	\$14,888.27 \$744.41	\$30,428.38 \$0.00	\$25,289.48 \$7,989.73	\$85,516.61 \$8,734.14
	FY2029 Principle Interest					\$12,622.83 \$0.00	\$14,888.27 \$595.53	\$30,428.28 \$0.00	\$26,301.03 \$6,978.18	\$84,240.41 \$7,573.71
	FY2030 Principle Interest					\$12,367.18 \$0.00	\$14,888.27 \$446.62	\$30,428.20 \$0.00	\$27,353.02 \$5,926.19	\$85,036.67 \$6,372.81
	FY2031 Principle Interest						\$14,888.27 \$297.78	\$30,428.09 \$0.00	\$28,447.18 \$4,832.03	\$73,763.54 \$5,129.81
	FY2032 Principle Interest						\$14,888.09 \$148.88	\$30,427.96 \$0.00	\$29,585.13 \$3,694.08	\$74,901.18 \$3,842.96
	FY2033 Principle Interest							\$30,427.89 \$0.00	\$30,768.49 \$2,510.72	\$61,196.38 \$2,510.72

# **ENTERPRISE FUNDS**

2025 BUDGET  
CITY OF WEST CARROLLTON

WATER FUND  
ACCOUNT NO. 602

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$2,873,828.72	\$2,967,068.77	\$2,967,068.77	\$2,758,626.98
0006-44045	WATER USAGE RECEIPTS	2,021,514.43	1,925,000.00	1,999,674.99	2,040,000.00
0006-44050	CREDIT MEMO REVENUE	2,683.17	0.00	2,410.96	0.00
0007-44055	INTEREST	55,336.07	21,000.00	68,488.47	60,000.00
0007-44065	DAMAGES	0.00	1,000.00	60.00	1,000.00
0007-44070	MISCELLANEOUS	3,635.17	8,000.00	5,558.09	3,000.00
0007-44072	TAPS	0.00	500.00	0.00	0.00
0007-44073	CONSTRUCTION WATER	0.00	200.00	0.00	0.00
0007-44074	TURN ONS	20,916.28	13,000.00	22,496.48	18,000.00
0007-44075	METERS	2,206.00	1,000.00	1,064.00	1,000.00
0007-44076	METER INSTALLATION	291.00	500.00	99.00	200.00
0007-44090	REIMBURSEMENTS	19,106.08	17,000.00	21,358.23	20,000.00
0007-44094	CDBG GRANT PROCEEDS	0.00	0.00	0.00	0.00
0007-44096	OEPA Loan Proceeds	0.00	575,000.00	340,050.00	10,000.00
	TOTAL RECEIPTS	\$2,125,688.20	\$2,562,200.00	\$2,461,260.22	\$2,153,200.00
	TOTAL RECEIPTS AND BALANCE	\$4,999,516.92	\$5,529,268.77	\$5,428,328.99	\$4,911,826.98

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
6250-55101	SALARIES	444,546.44	545,000.00	493,230.85	560,000.00
6250-55103	SALARIES P/T	0.00	20,000.00	0.00	0.00
6250-56004	MEDICARE	6,061.97	7,600.00	6,757.00	8,100.00
6250-56005	P.E.R.S.	60,251.03	76,300.00	68,136.97	80,000.00
6250-56007	HEALTH & LIFE INS.	90,066.46	145,000.00	122,898.59	132,000.00
6250-56010	UNIFORMS	3,077.20	3,200.00	2,992.72	3,500.00
6254-57011	OFFICE SUPPLIES	2,212.24	3,200.00	3,098.38	4,000.00
6254-57012	AUTOMOTIVE SUPPLIES	311.10	1,500.00	980.01	1,750.00
6254-57013	STREET MATERIALS	7,318.26	8,500.00	1,307.16	8,500.00

WATER FUND - 602 (CON'T)

EXPENDITURES					
ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
6254-57015	OPERATING SUPPLIES	179,121.26	175,000.00	152,444.75	185,000.00
6254-57016	GASOLINE	7,851.08	12,000.00	11,377.20	12,000.00
6254-57017	HYDRANTS	19,864.11	20,000.00	12,956.52	28,000.00
6254-57018	METERS	5,537.82	25,000.00	24,212.98	35,000.00
6254-57019	OTHER SUPPLIES	427.50	1,000.00	0.00	1,000.00
6258-57026	UTILITIES	155,707.93	175,000.00	134,842.36	185,000.00
6275-57020	PERSONNEL EXPENSE	370.66	1,000.00	107.89	1,000.00
6275-57022	ENGINEERING	25,812.57	587,000.00	518,431.75	7,000.00
6275-57025	BUILDING MAINT.	3,136.95	30,000.00	14,861.46	7,000.00
6275-57029	CONTRACT SERVICES	5,793.05	43,400.00	15,095.03	15,000.00
6275-57033	INS. & EMPLOY BONDS	29,916.39	30,000.00	38,640.11	38,500.00
6275-57034	LEGAL ADVERTISEMENT	741.00	1,000.00	336.00	2,000.00
6275-57039	NON CONTRACT SVCS	37,531.88	40,500.00	42,334.71	57,000.00
6275-57050	VEHICLE PURCHASE	24,038.37	250,000.00	249,694.33	20,000.00
6275-57051	VEHICLE MAINT.	28,570.78	20,000.00	11,211.27	20,000.00
6275-57052	PURCHASE OFFICE	431.62	2,250.00	1,755.55	3,500.00
6275-57053	OFFICE MAINTENANCE	0.00	500.00	0.00	500.00
6275-57054	PURCHASE COMMUN.	0.00	1,000.00	0.00	0.00
6275-57055	MAINT. COMMUNICATION	65.58	300.00	0.00	0.00
6275-57056	EQUIPMENT PURCHASE	1,679.95	9,250.00	2,700.05	21,450.00
6275-57057	EQUIPMENT MAINT.	225,065.44	90,000.00	56,865.62	90,000.00
6275-57058	SMALL TOOLS & EQUIP. PURCHASE	847.11	2,000.00	1,064.86	2,000.00
6275-57059	SMALL TOOLS & EQUIP. MAINTENANCE	47.96	750.00	164.58	750.00
6275-57079	FEES	6,552.22	0.00	3,857.75	4,000.00
6275-57090	INCIDENTALS	1,091.00	1,000.00	366.99	1,000.00
6275-57091	REFUNDS	213.92	500.00	0.00	500.00
6275-57093	EDUCATIONAL	2,575.24	6,000.00	918.00	6,000.00
6275-57094	MEMBERSHIP FEES	170.00	500.00	729.47	500.00

WATER FUND - 602 (CON'T)

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
6275-57098	CONTINGENCY, 10%	0.00	10,000.00	2,491.25	10,000.00
6276-57060	CLEARWELL DEBT - PRINC	57,903.86	59,865.77	59,865.77	61,894.16
6276-57061	CLEARWELL DEBT - INT	23,570.50	21,608.59	21,608.59	19,580.20
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	290,199.74	300,445.65	300,445.65	0.00
6280-57061	SOFTENING PLANT DEBT - INTEREST	15,561.73	6,779.51	6,779.51	0.00
6280-59104	TRANSFER TO GEN FUND	231,000.00	238,000.00	238,000.00	245,000.00
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	10,094.10
6284-57060	MAPLEHILL WATER MAIN PRINCIPAL	4,380.35	8,760.70	8,760.70	8,760.70
6285-57060	ELM ST/ELMVIEW CIR MAIN PRINCIPAL	0.00	0.00	4,553.75	9,107.50
6286-57060	WELL #5 - PRINCIPAL	0.00	0.00	0.00	16,703.75
SUBTOTAL		\$2,032,448.15	\$3,013,491.10	\$2,669,702.01	\$1,945,422.19
CONTINGENCY		\$0.00	\$301,349.00	\$0.00	\$0.00
TOTAL APPROPRIATION		\$2,032,448.15	\$3,314,840.10	\$2,669,702.01	\$1,945,422.19

## WATER FUND – 602 (CON'T)

### Commentary:

The personnel included in the water division for 2025 is as follows:  
One Utility Operator position remains unfilled.

.5	Service Director
.5	Civil Engineer
.4	Clerk
1.0	Utility Superintendent
1.0	Maintenance Coordinator
2.0	Plant Operators
1.0	Utility Service Person
.25	Public Works Superintendent

### Notable accounts are as follows:

#### Account #7015 Operating Supplies: (\$185,000)

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 membrane filtration plant requires scale inhibitor, caustic soda, and sulfuric acid for its daily operation. Also, repair supplies necessary to maintain the water distribution system are budgeted here.

#### Account #7017 Hydrants: (\$28,000)

This funding permits the purchase of new and replacement fire hydrants and parts. Estimate 6 new hydrants at \$4,000 each, including the Fire Department Storz connectors which cost approximately \$250 each. An estimate for repair parts has also been included.

#### Account #7018 Meters: (\$35,000)

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: (\$7,000)

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.

#### Account #7029 Contract Services: (\$15,000)

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

## WATER FUND – 602 (CON'T)

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	\$3,000
Software Solutions Inc.	\$2,000
Cathodic Protection	\$1,000
Badger Meter Software	\$3,000 (50% split)
Skyview Reservoir Outer Cleaning	\$6,000

### Account #7039 Non-Contract Services: (\$57,000)

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	\$ 23,000
Annual OEPA Permit	\$ 8,000
Chemical and Bacterial Lab Certification	\$ 3,000
Water System Leak Survey	\$14,000
Contract Plumbers (Base)	\$ 9,000

### Account #7050 Vehicle Purchase: (\$20,000)

One vehicle is scheduled for replacement in 2025. This vehicle is a 2007 GMC Sierra pickup truck. A replacement cost of \$40,000 is anticipated for this vehicle. A 50% cost split with the Sewer Fund yields the \$20,000 that is included here.

### Account #7056 Equipment Purchase: (\$21,450)

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.

Miscellaneous Equipment	\$ 4,000
Shop Press	\$ 1,250 (50% split)
Lab Conductivity Meter	\$ 1,800
Lab Portable Multi-Meter	\$ 1,500
Digital Titrator	\$ 2,800
Drum Moving Equipment	\$ 2,500
Wellhead Sample Pump	\$ 6,000
Chemical Dispenser	\$ 1,600



## WATER FUND – 602 (CON'T)

### 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 Plant Heater/Air Handler	\$ 22,000
WTP Chemical Pumps	\$ 18,000

### 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.

### 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 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.

## WATER FUND – 602 (CON'T)

### 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 began in 2023. The funding listed in this account will cover the loan debt principal payments for this year.

### Account 6285-7060 Elm/Elmview Water Main Debt - Principal: (\$9,107.50)

The 8" water main replacement project on Elm Street, Elmview Circle, and Elementary Drive was funded with a 50% Grant and 50% Loan from OPWC. The Loan portion of this funding attributable to the water fund (\$182,150) is due in bi-annual installments over a 20-year period which began in 2023. The funding listed in this account will cover the loan debt principal payments for this year.

### Account 6286-7060 Well #5 Debt - Principal: (\$16,703.50)

The ground water Well #5 project at the Water Treatment Plant was funded with a 50% Grant and 50% Loan from OPWC. The Loan portion of this funding attributable to the water fund (\$334,075) is due in bi-annual installments over a 20-year period which will begin in 2025. The funding listed in this account will cover the first half-year loan debt principal payments for this year.

## 2025 ANNUAL RATE SURVEY WATER COST

Rates are based on 22,500 gallons or  
3,000 cubic feet of water in a three  
month period. Rates quoted are those  
in effect as of  
March 1, 2025

**HIGH: \$ 401.46**

**LOW: \$ 69.00**

**AVERAGE: \$ 163.22**

**MEDIAN: \$ 156.22**

**WATER INCREASE OF 3.5%  
FROM 2024 AVERAGE RATES**

**70 WATER JURISDICTIONS**

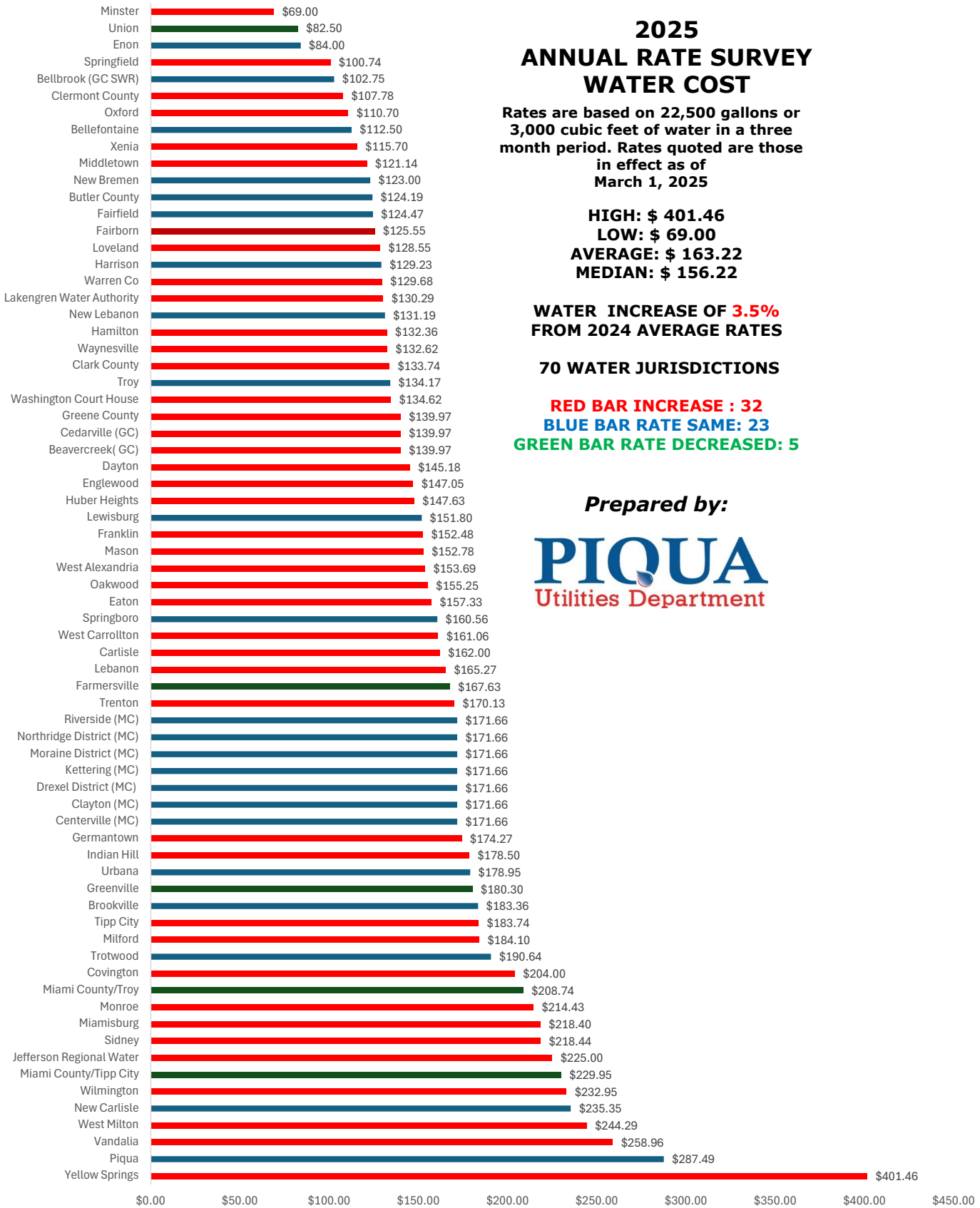
**RED BAR INCREASE : 32**

**BLUE BAR RATE SAME: 23**

**GREEN BAR RATE DECREASED: 5**

*Prepared by:*

**PIQUA**  
Utilities Department



# 2025 ANNUAL RATE SURVEY COMBINED WATER & SEWER COSTS

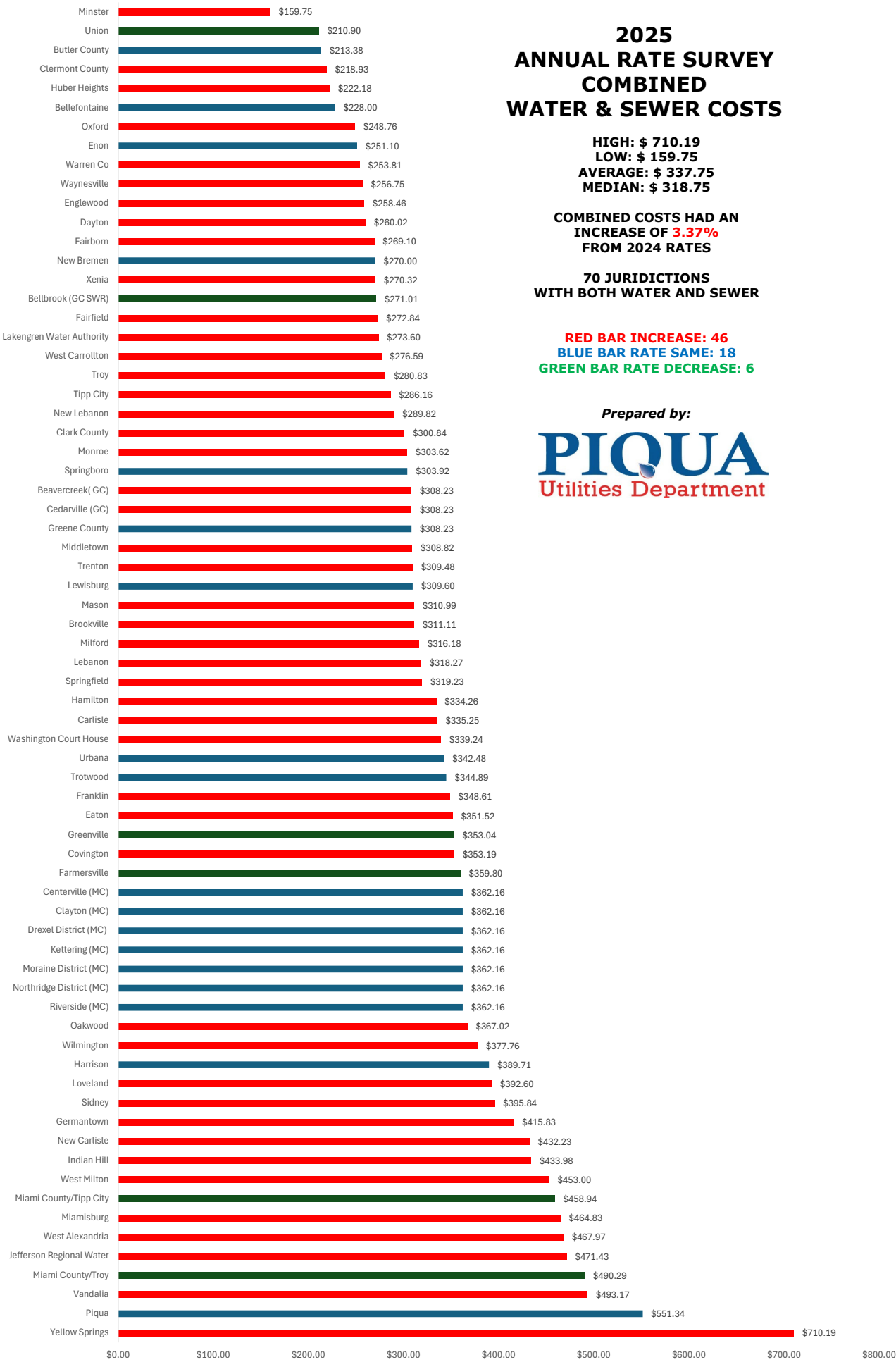
**HIGH: \$ 710.19**  
**LOW: \$ 159.75**  
**AVERAGE: \$ 337.75**  
**MEDIAN: \$ 318.75**

**COMBINED COSTS HAD AN  
 INCREASE OF 3.37%  
 FROM 2024 RATES**

**70 JURISDICTIONS  
 WITH BOTH WATER AND SEWER**

**RED BAR INCREASE: 46**  
**BLUE BAR RATE SAME: 18**  
**GREEN BAR RATE DECREASE: 6**

*Prepared by:*



2025 BUDGET  
CITY OF WEST CARROLLTON

SANITARY SEWER FUND  
ACCOUNT NO. 604

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$1,542,885.04	\$1,960,985.86	\$1,960,985.86	\$1,882,968.47
0006-44045	SEWER RECEIPTS	1,628,200.79	1,600,000.00	1,618,725.80	1,632,000.00
0007-44055	INTEREST	28,496.39	13,000.00	50,874.46	40,000.00
0007-44070	MISCELLANEOUS	1,218.71	3,000.00	3,007.14	2,000.00
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	29,396.92	15,000.00	17,405.39	17,000.00
0007-44096	OEPA Loan Proceeds	0.00	746,000.00	0.00	696,000.00
0012-44085	SALE OF ASSETS	0.00	0.00	10,000.00	0.00
	TOTAL RECEIPTS	\$1,687,312.81	\$2,377,200.00	\$1,700,012.79	\$2,387,200.00
	TOTAL RECEIPTS AND BALANCE	\$3,230,197.85	\$4,338,185.86	\$3,660,998.65	\$4,270,168.47

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ESTIMATED	2025 REQUESTED
6450-55101	SALARIES	386,669.77	425,000.00	437,239.74	490,000.00
6450-55103	SALARIES P/T	39,874.82	40,000.00	42,536.60	46,000.00
6450-56004	MEDICARE	6,014.60	6,000.00	6,679.05	8,000.00
6450-56005	P.E.R.S.	54,912.41	60,000.00	66,685.40	76,000.00
6450-56007	HEALTH & LIFE INS.	61,674.02	122,000.00	76,788.08	94,000.00
6450-56010	UNIFORMS	3,352.81	3,200.00	3,069.62	3,500.00
6454-57011	OFFICE SUPPLIES	3,031.57	3,500.00	2,487.54	3,500.00
6454-57012	AUTOMOTIVE SUPPLIES	838.19	1,500.00	895.67	1,750.00
6454-57013	STREET MATERIALS	2,440.15	2,500.00	1,243.26	2,500.00
6454-57015	OPERATING SUPPLIES	56,406.65	65,000.00	31,580.38	65,000.00
6454-57016	GASOLINE	9,944.72	14,000.00	12,847.54	14,000.00
6454-57018	METERS	5,537.82	25,000.00	24,212.99	35,000.00
6454-57019	OTHER SUPPLIES	968.73	1,000.00	0.00	1,000.00
6458-57026	UTILITIES	83,740.06	100,000.00	89,775.53	110,000.00
6475-57020	PERSONNEL EXPENSE	372.27	1,000.00	49.14	1,000.00

SANITARY SEWER FUND - 604 (CON'T)

EXPENDITURES					
ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
6475-57022	ENGINEERING	15,372.30	758,000.00	116,148.18	585,000.00
6475-57025	BUILDING MAINT.	3,519.05	15,000.00	18,259.46	7,000.00
6475-57029	CONTRACT SERVICES	127,197.06	129,000.00	132,632.16	144,100.00
6475-57033	INS. & EMPLOY BONDS	32,416.59	30,000.00	38,640.11	38,500.00
6475-57034	LEGAL ADVERTISEMENT	217.00	750.00	392.00	2,000.00
6475-57039	NON CONTRACT SVCS	18,854.02	30,000.00	43,400.16	50,000.00
6475-57050	VEHICLE PURCHASE	24,038.37	250,000.00	249,694.33	20,000.00
6475-57051	VEHICLE MAINT.	28,280.51	20,000.00	11,240.05	20,000.00
6475-57052	OFFICE PURCHASE	961.39	2,250.00	1,755.55	3,500.00
6475-57053	OFFICE MAINTENANCE	0.00	500.00	0.00	500.00
6475-57054	COMM. PURCHASE	0.00	500.00	0.00	0.00
6475-57055	COMMUNICATION MAINT.	0.00	250.00	0.00	0.00
6475-57056	EQUIPMENT PURCHASE	880.00	91,000.00	47,060.55	20,000.00
6475-57057	EQUIPMENT MAINT.	42,316.27	52,500.00	50,889.97	35,000.00
6475-57058	SMALL TOOLS & EQUIPMENT PURCHASE	646.07	1,500.00	754.84	1,500.00
6475-57059	SMALL TOOLS & EQUIPMENT MAINT.	389.78	500.00	246.83	500.00
6475-57079	FEES	5,540.13	0.00	3,850.10	4,000.00
6475-57090	INCIDENTALS	335.92	1,000.00	347.99	1,000.00
6475-57091	REFUNDS	23.94	200.00	0.00	200.00
6475-57093	EDUCATIONAL	1,407.24	6,000.00	3,468.52	6,000.00
6475-57094	MEMBERSHIP FEES	0.00	500.00	749.46	500.00
6475-57098	CONTINGENCY, 10%	0.00	10,000.00	4,371.62	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	231,000.00	238,000.00	238,000.00	245,000.00
	SUBTOTAL	\$1,269,211.99	\$2,527,187.76	\$1,778,030.18	\$2,165,587.76
	CONTINGENCY	\$0.00	\$252,719.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$1,269,211.99	\$2,779,906.76	\$1,778,030.18	\$2,165,587.76

## SEWER FUND – 604 (CON'T)

### Commentary:

The personnel included in the water division for 2025 is as follows:

.5	Service Director
.5	Civil Engineer
.4	Clerk
1.0	Laboratory Coordinator
2.0	Plant Operator
2.0	Utility Service Person
0.25	Public Works Superintendent
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: (\$35,000)

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: (\$585,000)

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	\$ 10,000
WWTP Design	\$575,000

### Account #7025 Building Maintenance: (\$7,000)

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.

## SEWER FUND – 604 (CON'T)

### Account #7029 Contract Services: (\$144,100)

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%.

Miscellaneous Services	\$ 3,000
Software Solutions Inc.	\$ 2,000
Badger Meter Software	\$ 3,100 (50% split)
Sludge Disposal	\$120,000
Screenings Disposal	\$ 16,000

### Account #7039 Non-Contract Services: (\$50,000)

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	\$ 33,000
Ohio EPA Annual Discharge Permit	\$ 8,000
Contract Plumbers	\$ 9,000

### Account #7050 Vehicle Purchase: (\$20,000)

One vehicle is scheduled for replacement in 2025. This vehicle is a 2007 GMC Sierra pickup truck. A replacement cost of \$40,000 is anticipated for this vehicle. A 50% cost split with the Water Fund yields the \$20,000 that is included here.

### Account #7056 Equipment Purchase: (\$20,000)

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
UV Bulb Changeout	\$ 6,000
Auto Sampler	\$ 6,000
Lift Station Level Controller	\$ 3,000



## SEWER FUND – 604 (CON'T)

### Account #7057 Equipment Maintenance: (\$35,000)

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	\$ 32,500
Drum Moving Equipment	\$ 2,500

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

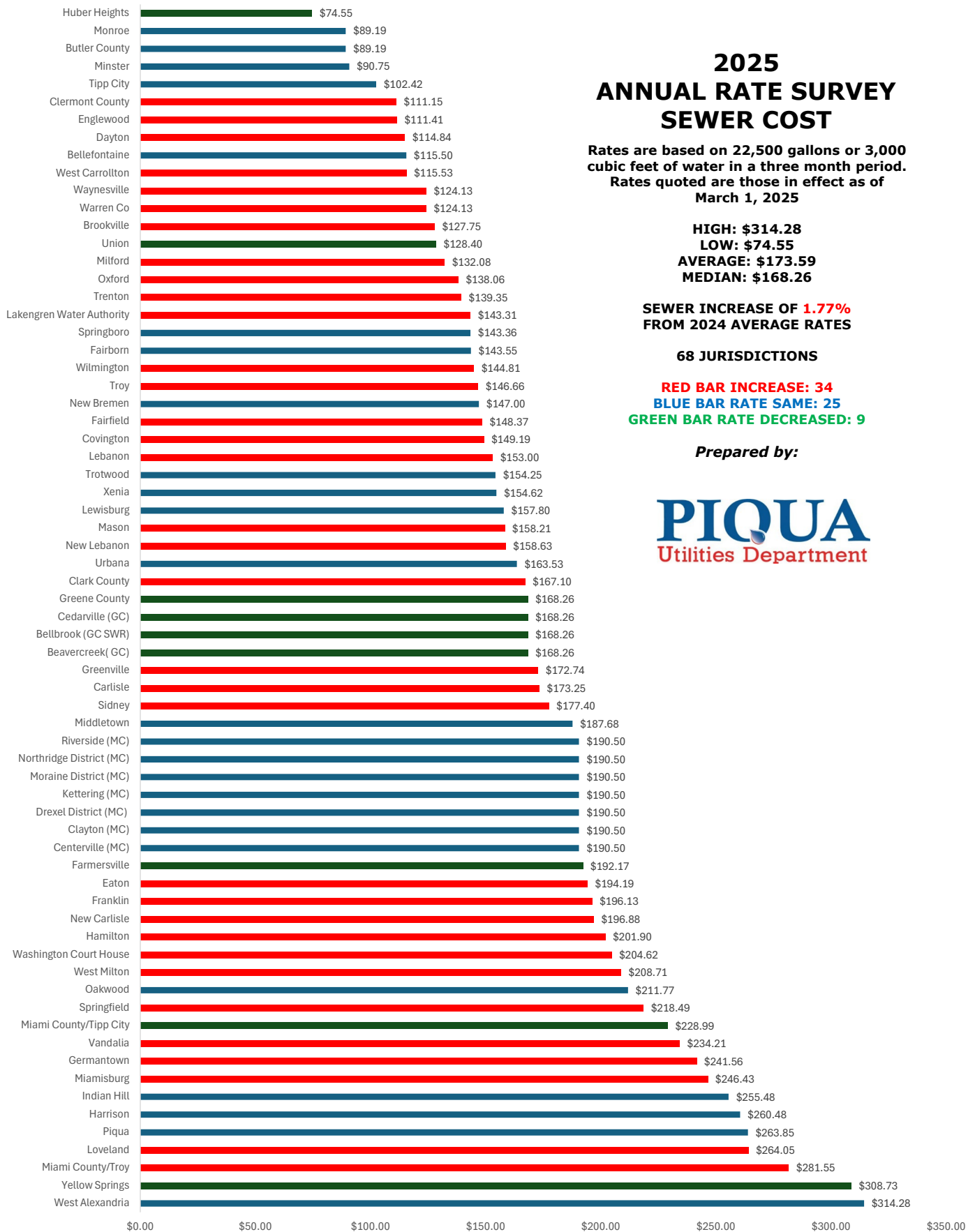
This covers administrative overhead that a “for profit” business would incur such as managerial, professional service, and personnel costs.

### 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.



2025 BUDGET  
CITY OF WEST CARROLLTON

POOL FUND  
ACCOUNT NO. 606

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE, JAN. 1	\$21,943.48	\$44,479.11	\$44,479.11	\$74,098.34
0006-44042 ADMISSIONS	135,109.85	135,000.00	190,851.85	170,000.00
0006-44044 SWIM LESSONS	2,170.00	5,000.00	2,870.00	3,000.00
0006-44047 RENTALS	0.00	0.00	13,457.24	5,000.00
0006-44049 CONCESSIONS	37,110.59	33,500.00	61,645.43	45,000.00
0011-44067 GRANT	0.00	0.00	0.00	0.00
0012-44055 INTEREST	1,877.68	100.00	2,457.17	1,700.00
0012-44070 MISCELLANEOUS	0.00	0.00	15.09	20.00
0012-44074 SPECIAL EVENTS	0.00	0.00	881.00	0.00
0012-44090 REIMBURSEMENTS	901.00	800.00	0.00	4,000.00
0013-44105 TRANSFER FROM GENERAL FUND	125,000.00	90,000.00	90,000.00	90,000.00
TOTAL RECEIPTS	\$302,169.12	\$264,400.00	\$362,177.78	\$318,720.00
TOTAL RECEIPTS AND BALANCE	\$324,112.60	\$308,879.11	\$406,656.89	\$392,818.34

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
6650-55103 SALARIES	130,631.05	154,500.00	163,849.11	172,095.00
6650-56004 MEDICARE	1,894.19	2,300.00	2,375.82	2,499.00
6650-56005 P.E.R.S.	18,288.41	21,600.00	22,939.10	24,150.00
6650-56010 UNIFORMS	1,131.30	1,500.00	978.69	1,500.00
6654-57011 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
6654-57015 OPERATING SUPPLIES	47,716.70	40,000.00	40,594.93	50,000.00
6654-57020 PERSONNEL EXPENSE	180.00	500.00	0.00	500.00
6654-57037 CONCESSION SUPPLIES	33,858.05	30,000.00	48,642.95	50,000.00
6656-57026 UTILITIES	14,838.50	16,000.00	16,883.74	18,000.00
6675-57033 INS. & EMPLOY BONDS	1,229.54	1,300.00	1,813.49	1,800.00

POOL FUND - 606 (CON'T)

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
6675-57055 MAINT COMMUNICATIONS	0.00	0.00	0.00	0.00
6675-57056 EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00
6675-57057 EQUIPMENT MAINT.	21,794.03	20,000.00	18,845.60	22,000.00
6675-57058 OTHER FIXED ASSETS	0.00	0.00	0.00	0.00
6675-57079 FEES	2,282.95	3,000.00	6,605.73	7,000.00
6675-57085 SALES TAX	2,243.39	2,000.00	4,066.31	4,300.00
6675-57090 INCIDENTALS	2,018.38	2,000.00	2,046.08	2,000.00
6675-57091 REFUNDS	187.00	500.00	997.00	500.00
6675-57093 EDUCATIONAL	1,340.00	2,000.00	1,920.00	2,000.00
6675-57096 COMMUNITY SPEC. EVENTS	0.00	0.00	0.00	0.00
SUBTOTAL	\$279,633.49	\$297,200.00	\$332,558.55	\$358,344.00
CONTINGENCY	\$0.00	\$6,800.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$279,633.49	\$304,000.00	\$332,558.55	\$358,344.00

## 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>2025 Pay Range</u>
1 - Pool Manager	\$16.16-\$19.60/hr.
1 - Assistant Pool Manager (swim lessons)	\$12.50-\$15.74/hr.
1 - Assistant Pool Manager (concessions)	\$ 12.50-\$12.74/hr.
11 - Lifeguards	\$ 12.50-\$14.18/hr.
5 - Admissions/Concessions Workers	\$ 11.14-\$12.64/hr.

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

### Pool Fund Balance:

2024  
\$44,000

2024 Pool Attendance: 41,000

**Wilson Pool  
Statistics**

2022			2023		2024						
<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>

**Pre Season Pass Sales**

Youth	13	1	21	1	10	8	2		
Adult	13	7	27	3	15	6	4		
Senior	27	8	21	7	27	12	11		
Family	93	28	110	23	93	36	20		
Extra Person	75	19	66	18	53	12	7		

**Season Pass Sales - After Pool Opened**

Youth	10	2	6	1	7	2		
Adult	2	2	5	2	0	3		
Senior	2	3	0	0	3	2		
Family	36	28	36	4	21	26		
Extra Person	18	12	24	2	28	13		

**10 Admission (Splash) Pass Sales**

Youth	2	0	2	4	9		
Adult	1	0	1	1	1		
Senior	3	0	0	0	Added to youth		

**Daily Paid Admission**

Youth	3,647	6,567	13,729		
Adult	2,699	4,803	10,261		
Senior	472	671	Added to youth		

**Total Attendance**

Youth	10,498	10,246	18,169		
Adult	7,195	8,261	14,323		
Senior	538	716	Added to youth		
3 & under/free	1,708	1,500	<u>2,552</u>		
After 5:00 P.M.	<u>4,935</u>	<u>6,370</u>	6,742		
TOTAL	<u>24,874</u>	<u>27,093</u>	<u>41,786</u>		

Hours Closed	40	14	63		
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\*Covid - Did not open pool 2020 season

\*\*Unable to Calculate 2021 due to staffing shortage

2025 BUDGET  
CITY OF WEST CARROLLTON

REFUSE FUND  
ACCOUNT NO. 608

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$1,416,091.37	\$1,564,778.80	\$1,564,778.80	\$1,603,752.39
0006-44045	REFUSE RECEIPTS	965,549.53	975,000.00	940,787.21	984,300.00
0006-44059	ASSESSED FEES	31,528.39	38,000.00	30,552.76	25,000.00
0007-44055	INTEREST	31,787.91	12,000.00	40,594.97	40,000.00
0007-44066	TOTERS	577.29	500.00	266.00	500.00
0007-44070	MISCELLANEOUS	11,748.38	8,000.00	11,231.81	10,000.00
0007-44089	REFUSE BAGS	360.75	800.00	443.00	500.00
0007-44090	REIMBURSEMENTS	7,925.66	6,000.00	9,669.69	9,000.00
0012-44085	SALE OF ASSETS	0.00	0.00	3,250.00	15,000.00
	TOTAL RECEIPTS	\$1,049,477.91	\$1,040,300.00	\$1,036,795.44	\$1,084,300.00
	TOTAL RECEIPTS AND BALANCE	\$2,465,569.28	\$2,605,078.80	\$2,601,574.24	\$2,688,052.39

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
6850-55101	SALARIES	205,381.16	267,000.00	223,242.81	265,000.00
6850-55103	SALARIES P/T	0.00	2,500.00	0.00	0.00
6850-56004	MEDICARE	2,768.76	3,800.00	2,967.98	4,000.00
6850-56005	P.E.R.S.	27,921.76	37,500.00	30,080.29	40,000.00
6850-56007	HEALTH & LIFE INS.	46,656.34	80,000.00	60,435.49	76,000.00
6850-56010	UNIFORMS	1,893.54	3,000.00	1,332.60	3,500.00
6854-57011	OFFICE SUPPLIES	664.87	1,000.00	946.09	1,000.00
6854-57012	AUTOMOTIVE SUPPLIES	333.72	2,000.00	1,956.09	2,500.00
6854-57015	OPERATING SUPPLIES	2,114.57	5,000.00	2,752.94	5,000.00
6854-57016	GASOLINE	26,410.58	40,000.00	26,734.91	40,000.00
6854-57019	OTHER SUPPLIES	0.00	500.00	187.50	500.00
6854-57020	PERSONNEL EXPENSE	52.00	200.00	59.89	200.00
6854-57024	REFUSE BAGS	199.70	750.00	0.00	750.00
6854-57079	FEES	2,305.76	0.00	64.52	1,000.00

REFUSE FUND - 608 (CON'T)

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
6875-57028	TEMPORARY WORKERS	0.00	0.00	0.00	0.00
6875-57029	CONTRACT SERVICES	209,822.07	244,800.00	236,828.16	270,000.00
6875-57030	NON CONTRACT REFUSE DISPOSAL	155,787.64	170,000.00	172,086.87	170,000.00
6875-57033	INS. & EMPLOY BONDS	10,654.86	13,000.00	12,972.79	14,500.00
6875-57034	LEGAL AD	175.00	500.00	372.00	500.00
6875-57039	NON CONTRACT SERVICES	69.59	1,000.00	127.34	1,000.00
6875-57050	VEHICLE PURCHASE	0.00	260,000.00	0.00	0.00
6875-57051	VEHICLE MAINT.	21,101.35	30,000.00	27,563.14	33,000.00
6875-57054	COMMUN. PURCHASE	0.00	1,000.00	88.11	0.00
6875-57055	MAINT. COMMUN.	0.00	350.00	0.00	0.00
6875-57057	EQUIPMENT MAINT.	247.00	500.00	0.00	20,000.00
6875-57058	MACHINERY & EQUIP. PURCHASE	3,670.49	30,000.00	12,100.00	20,000.00
6875-57079	COUNTY AUDITOR FEES	3,223.97	2,500.00	2,355.34	2,500.00
6875-57090	INCIDENTALS	332.39	500.00	366.99	500.00
6875-57091	REFUNDS	3.36	500.00	0.00	500.00
6875-57093	EDUCATIONAL	0.00	3,000.00	1,200.00	3,000.00
6880-59101	TRANSFER TO STREET FUND (202)	105,000.00	105,000.00	105,000.00	105,000.00
6880-59104	TRANSFER TO GENERAL FUND	74,000.00	76,000.00	76,000.00	78,000.00
6885-57099	CONTINGENCY, 10%	0.00	0.00	0.00	0.00
	SUBTOTAL	\$900,790.48	\$1,381,900.00	\$997,821.85	\$1,157,950.00
	CONTINGENCY	\$0.00	\$138,190.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$900,790.48	\$1,520,090.00	\$997,821.85	\$1,157,950.00



## 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 \$25.00.

The personnel included in the refuse division for 2025 is as follows

0.25	Public Works Superintendent
4	Refuse Workers
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: (\$270,000)

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 \$4.93 per household/month under year 1 of the new contract.

#### 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: (\$0)

There are no vehicles under consideration for 2025.

## REFUSE – 608 (CON'T)

### Account #7058 Equipment Purchase: (\$20,000)

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

2025 BUDGET  
CITY OF WEST CARROLLTON

POLICE PENSION FUND  
ACCOUNT NO. 702

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE, JAN. 1	\$7,251.40	\$86,512.70	\$86,512.70	\$141,727.04
0001-44001	REAL ESTATE TAX	55,498.16	57,000.00	67,798.30	57,000.00
0001-44002	PERSONAL PROP TAX	2,557.40	2,600.00	2,959.72	2,600.00
0001-44003	TRAILER TAX	101.55	85.00	0.00	100.00
0004-44022	R/E TAX ROLLBACK	7,150.64	7,500.00	9,306.43	7,500.00
0011-44070	MISCELLANEOUS	0.00	0.00	0.00	0.00
0016-44105	TRANS FROM GEN FUND	450,000.00	430,000.00	430,000.00	430,000.00
	TOTAL RECEIPTS	\$515,307.75	\$497,185.00	\$510,064.45	\$497,200.00
	TOTAL RECEIPTS AND BALANCE	\$522,559.15	\$583,697.70	\$596,577.15	\$638,927.04

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
7651-56006	POLICE PENSION	435,054.48	524,000.00	453,954.40	500,000.00
7651-57079	TREAS/AUDIT FEES	991.97	1,300.00	895.71	1,500.00
7651-57091	REFUNDS	0.00	0.00	0.00	70.00
	SUBTOTAL	\$436,046.45	\$525,300.00	\$454,850.11	\$501,570.00
	CONTINGENCY	\$0.00	\$12,700.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$436,046.45	\$538,000.00	\$454,850.11	\$501,570.00

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.

2025 BUDGET  
CITY OF WEST CARROLLTON

BONDS RETURNABLE FUND  
ACCOUNT NO. 704

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$55.00	\$411.00	\$411.00	\$411.00
0013-44088	BONDS RETURNABLE	356.00	20,000.00	0.00	20,000.00
	TOTAL RECEIPTS	\$356.00	\$20,000.00	\$0.00	\$20,000.00
	TOTAL RECEIPTS AND BALANCE	\$411.00	\$20,411.00	\$411.00	\$20,411.00

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
7885-57091	BONDS RETURNED	0.00	20,000.00	0.00	20,000.00
	SUBTOTAL	\$0.00	\$20,000.00	\$0.00	\$20,000.00
	CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$0.00	\$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.

2025 BUDGET  
CITY OF WEST CARROLLTON

INSPECTION FEE FUND  
ACCOUNT NO. 706

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 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.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 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.

2025 BUDGET  
CITY OF WEST CARROLLTON

FIRE FUND  
ACCOUNT NO. 708

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$945,621.44	\$1,388,722.50	\$1,388,722.50	\$1,913,881.95
0001-44001 REAL ESTATE TAX	664,944.13	700,000.00	675,317.37	700,000.00
0001-44002 PERSONAL PROP TAX	33,246.21	16,000.00	38,476.13	16,000.00
0001-44003 TRAILER TAX	1,280.04	1,050.00	0.00	1,050.00
0004-44022 R/E TAX ROLLBACK	23,797.62	24,000.00	18,154.34	24,000.00
0007-44090 REIMBURSEMENTS	4,322.12	0.00	3,763.49	0.00
TOTAL RECEIPTS	\$727,590.12	\$741,050.00	\$735,711.33	\$741,050.00
TOTAL RECEIPTS AND BALANCE	\$1,673,211.56	\$2,129,772.50	\$2,124,433.83	\$2,654,931.95
EXPENDITURES				
ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
0925-55102 SALARIES - FIRE	195,101.53	325,000.00	140,635.81	328,000.00
0925-56004 MEDICARE	2,739.23	4,800.00	2,006.18	4,800.00
0925-56006 FIRE PENSION	45,845.66	78,000.00	33,157.53	78,500.00
0925-56007 HEALTH & LIFE INS.	24,822.57	47,000.00	24,533.31	85,500.00
0925-57079 TREAS/AUDIT FEES	10,980.07	13,000.00	7,840.30	10,000.00
0925-57093 EDUCATIONAL	5000.00	40,000.00	2,378.75	40,000.00
0925-57091 TRANSFERS	0.00	0.00	0.00	0.00
SUBTOTAL	\$284,489.06	\$507,800.00	\$210,551.88	\$546,800.00
CONTINGENCY	\$0.00	\$50,780.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$284,489.06	\$558,580.00	\$210,551.88	\$546,800.00

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**



2025 BUDGET  
CITY OF WEST CARROLLTON

UNDIVIDED INCOME TAX FUND  
ACCOUNT NO. 802

REVENUE

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
	BALANCE - JAN. 1	\$0.00	\$191,219.34	\$191,219.34	\$208,883.98
0002-44010	RECEIPTS	10,028,549.45	10,379,548.68	10,092,035.46	10,250,000.00
0012-44070	MISCELLANEOUS	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	\$10,028,549.45	\$10,379,548.68	\$10,092,035.46	\$10,250,000.00
	TOTAL RECEIPTS AND BALANCE	\$10,028,549.45	\$10,570,768.02	\$10,283,254.80	\$10,458,883.98

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
8276-57079	FEES	8,661.90	0.00	7,319.29	8,000.00
8276-57091	REFUNDS	228,668.21	250,000.00	229,909.12	250,000.00
8280-59104	TRANSFER TO GENERAL FUND	7,637,114.62	7,399,971.08	7,632,971.08	7,793,760.00
8280-59109	TRANSFER TO HALF PERCENT	1,962,885.38	2,087,171.33	2,204,171.33	2,198,240.00
	SUBTOTAL	\$9,837,330.11	\$9,737,142.41	\$10,074,370.82	\$10,250,000.00
	CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$9,837,330.11	\$9,737,142.41	\$10,074,370.82	\$10,250,000.00

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%.

2025 BUDGET  
CITY OF WEST CARROLLTON

OTHER CAPITAL EXPENDITURES FUND  
ACCOUNT NO. 803

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE, JAN. 1	\$7,758.38	\$74,272.41	\$74,272.41	\$299,794.29
0012-44040 GRANTS	0.00	0.00	33,762.78	163,000.00
0013-44090 REIMBURSEMENTS: MISCELLANEOUS	634.70	161,750.00	0.00	0.00
0016-44099 TRANSFER FROM 1/2% TAX FUND	126,700.00	300,000.00	350,000.00	250,000.00
TOTAL RECEIPTS	\$127,334.70	\$461,750.00	\$383,762.78	\$413,000.00
TOTAL RECEIPTS AND BALANCE	\$135,093.08	\$536,022.41	\$458,035.19	\$712,794.29

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
8250-57058 CC AIR COMPRESSOR	0.00	0.00	0.00	10,000.00
8275-57058 REGIONAL FIBER OPTIC	3,051.88	0.00	3,622.56	0.00
8300-57058 CIVIC CENTER UPGRADES	7,043.98	150,000.00	19,980.00	0.00
8301-57058 OTHER	0.00	0.00	39,200.00	0.00
8302-57058 FIRE DEPT EQUIP.	0.00	182,000.00	3,021.98	47,200.00
8320-57058 COMP PLAN	0.00	0.00	0.00	0.00
8350-57058 PD EQUIPMENT	0.00	67,000.00	57,898.93	40,500.00
8375-57058 COMPUTER TECH UPGRADES	24,666.28	30,000.00	26,753.71	173,000.00
8375-57098 CONTINGENCY	23,000.00	20,000.00	5,200.00	20,000.00
8376-57058 FIRE STATION 57 A/C	0.00	0.00	0.00	10,000.00
8405-57058 EMS EQUIPMENT	3,058.53	3,000.00	2,563.72	3,500.00
8410-57058 CIVIC CENTER SIGNAGE	0.00	0.00	0.00	0.00
8415-57058 PHONE SYSTEM	0.00	0.00	0.00	0.00
SUBTOTAL	\$60,820.67	\$452,000.00	\$158,240.90	\$304,200.00
CONTINGENCY	\$0.00	\$18,000.00	\$0.00	\$0.00
TOTAL APPROPRIATION	\$60,820.67	\$470,000.00	\$158,240.90	\$304,200.00

OTHER CAPITAL EXPENDITURES - 803 (CON'T)

Commentary:

The following expenditures highlights are proposed for 2025:

1)	Civic Center Air Compressor	\$10,000
2)	Fire Traffic Preemption and Power Chair <i>Power Chair to be fund with a 75% grant from BWC</i>	\$47,200
3)	PD Flock Cameras and SWAT Equipment	\$40,500
4)	Computer Server Replacement and Outlook Exchange	\$93,000
5)	Income Tax Software - replacement	\$80,000
6)	Fire Station 57 - HVAC	\$10,000
4)	Fire EMS Equipment <i>This expendiure is 100% paid by State EMS grant</i>	\$3,500
5)	Contingency	\$20,000

2025 BUDGET  
CITY OF WEST CARROLLTON

ONE-HALF PERCENT INCOME TAX FUND  
ACCOUNT NO. 804

REVENUE

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
BALANCE - JAN. 1	\$850,106.72	\$830,403.48	\$830,403.48	\$249,273.26
0008-44055 INTEREST	20,698.59	10,000.00	7,359.60	6,000.00
0011-44090 REIMBURSEMENTS	24,370.00	0.00	0.00	0.00
0015-44094 BOND PROCEEDS	0.00	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
0016-44104 TRANSFER FROM FED GRANT	0.00	0.00	21,592.69	0.00
0016-44106 HALF PERCENT TAX RECEIPTS	1,962,885.38	2,087,000.00	2,204,171.33	2,198,240.00
TOTAL RECEIPTS	\$2,007,953.97	\$2,097,000.00	\$2,233,123.62	\$2,204,240.00
TOTAL RECEIPTS AND BALANCE	\$2,858,060.69	\$2,927,403.48	\$3,063,527.10	\$2,453,513.26

EXPENDITURES

ACCOUNT NO.	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
8276-57079 FEES	674.52	0.00	3.84	20.00
8276-58034 LEGAL EXPENSE	0.00	0.00	0.00	0.00
8480-59103 TRANS TO FEDERAL GRANTS	21,592.69	0.00	0.00	0.00
8480-59107 TRANSFER TO SPECIAL ASSESSMENTS (502)	453,000.00	453,000.00	403,000.00	0.00
8480-59108 TRANSFER TO PARKS & PLAYGROUND FD (406)	57,000.00	140,000.00	140,000.00	70,000.00
8480-59111 TRANSFER TO VEHICLE REPLACEMENT FD (412)	225,000.00	325,000.00	325,000.00	700,000.00
8480-59114 TRANSFER TO STREET IMPROV FUND (402)	377,000.00	387,500.00	387,500.00	390,000.00
8480-59115 VEHICLE BOND FD (303)	250,690.00	255,000.00	249,750.00	252,000.00
8480-59118 TRANSFER TO CARLTN PLAZA DEBT SER (302)	380,000.00	300,000.00	300,000.00	0.00
8480-59119 TRANS TO BOND RETIREMENT (301)	0.00	0.00	150,000.00	182,000.00
8480-59121 TRANSFER TO OTHER CAPITAL EXP FUND (803)	126,700.00	300,000.00	350,000.00	250,000.00
8480-59122 TRANS TO NEIGHBORHOOD IMPROVEMENT FUND (222)	70,000.00	70,000.00	70,000.00	0.00

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

EXPENDITURES

ACCOUNT NO.		2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET
8480-59124	TRANS TO ECONOMIC DEVELOP FUND (220)	0.00	196,000.00	349,000.00	300,000.00
8480-59125	TRANS TO RIVER DISTRICT (418)	66,000.00	90,000.00	90,000.00	0.00
	SUBTOTAL	\$2,027,657.21	\$2,516,500.00	\$2,814,253.84	\$2,144,020.00
	CONTINGENCY	\$0.00	\$251,650.00	\$0.00	\$0.00
	TOTAL APPROPRIATION	\$2,027,657.21	\$2,768,150.00	\$2,814,253.84	\$2,144,020.00

# **CIP & STATS**

**2025 Capital Improvement Budget**

Streets	\$1,167,946	38%
Economic Development	\$300,000	10%
Debt Service	\$434,000	14%
Community Environment	\$314,200	10%
Vehicles	\$750,744	25%
Parks	\$75,000	2%
Total	<u>\$3,041,890</u>	<u>100%</u>



**FY 2025**  
**1/2% CIP FUTURE PROJECTS**

Budget

<u>Fund</u>	<u>2025 EXPENDITURES</u>		
Park	Pool Improvements Master Plan	\$	75,000
BLD	Civic Center HVAC Air Compressor	\$	10,000
St Imp	Street Resurfacing	\$	676,133
St Imp	Alley Resurfacing	\$	60,000
St Imp	Street Improvement Fund Bridge Repairs	\$	5,000
St Imp	Street Improvement Fund Contingency	\$	15,000
St Imp	Curb/Sidewalk (city)	\$	60,000
St Imp	Manhole/Catch Basins	\$	25,000
St Imp	Parking Lot Resurfacing	\$	20,000
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	\$	750,744
Sp Assess	Curb/Sidewalk (assessed)	\$	230,000
OC	Computer Technology	\$	173,000
OC	Contingency	\$	20,000
OC	Civic Center Air Compressor	\$	10,000
OC	Station 57 HVAC	\$	10,000
OC	Flock Cameras - Police	\$	27,500
OC	SWAT Equipment - Police	\$	13,000
OC	Traffic Preemption - Fire	\$	29,200
OC	Power Chair - Fire	\$	18,000
OC	EMS Equipment - Fire	\$	3,500
ED	Economic Development Fund	\$	300,000
Debt Svc	Vehicle Debt	\$	252,000
Debt Svc	River District Infrastructure Debt	\$	182,000
<b>Total Expenditures</b>		<b>\$</b>	<b><u>3,041,890</u></b>



City of West Carrollton  
Mar-25

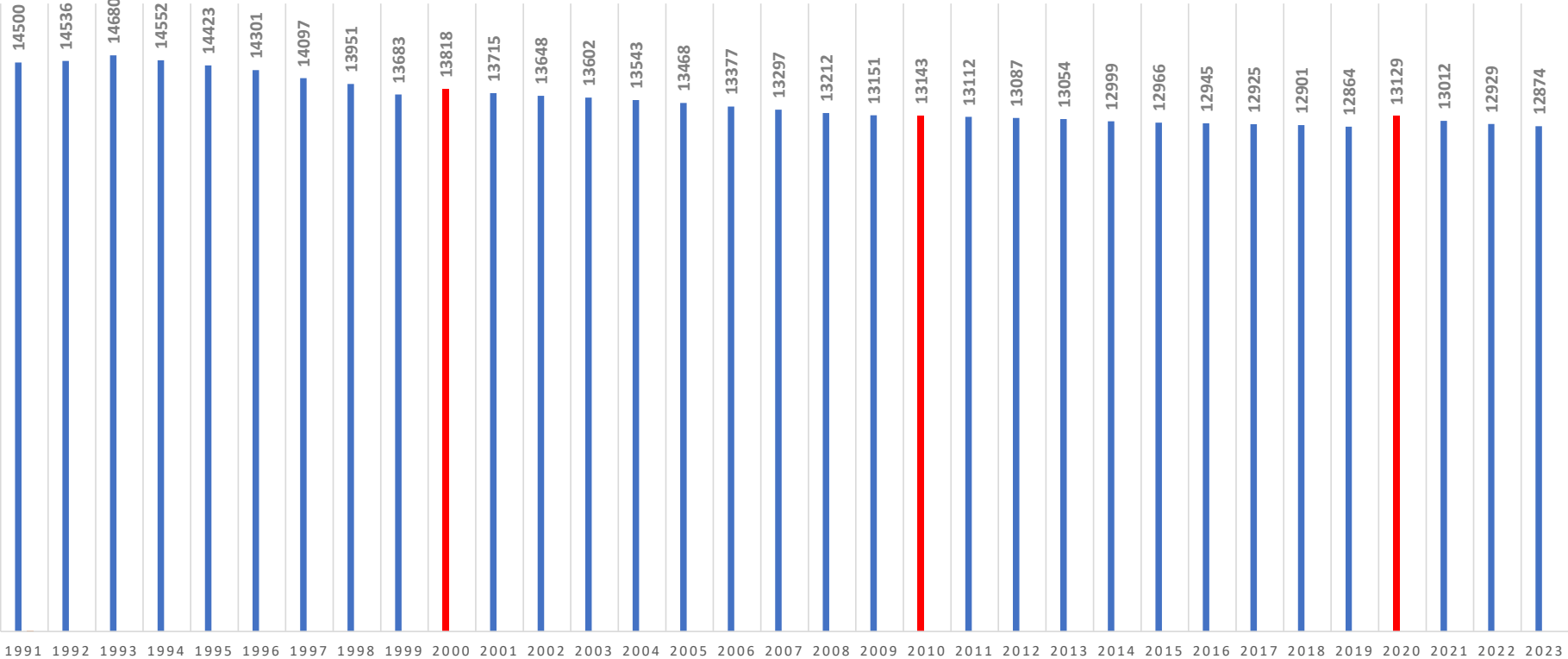
Fund No.		<u>12/31/2023</u> <u>Ending Balance</u>	<u>2024 Actual</u> <u>Revenue</u>	<u>2024 Actual</u> <u>Expense</u>	<u>12/31/2024</u> <u>Ending Balance</u>	<u>2025 Budgeted</u> <u>Revenue</u>	<u>2025 Budgeted</u> <u>Expense</u>	<u>12/31/2025</u> <u>Projected Balance</u>	<u>12/31/2025</u> <u>c/o enc</u>	<u>12/31/2025</u> <u>Unenc Bal</u>
100	General Fund	\$4,214,072.67	\$11,117,612.73	\$10,571,418.04	<b>\$4,760,267.36</b>	\$11,527,510.00	\$12,609,252.00	<b>\$3,678,525.36</b>	\$159,995.82	\$4,600,271.54
202	Street Fund	\$813,781.16	\$668,148.33	\$658,973.10	<b>\$822,956.39</b>	\$649,200.00	\$970,900.00	<b>\$501,256.39</b>	\$16,627.61	\$806,328.78
204	Law Enforcement	\$31,026.71	\$2,583.74	\$0.28	<b>\$33,610.17</b>	\$1,500.00	\$3,000.00	<b>\$32,110.17</b>	\$15,000.00	\$18,610.17
206	Street Light Fund	\$38,471.62	\$183,344.31	\$174,708.90	<b>\$47,107.03</b>	\$166,000.00	\$187,500.00	<b>\$25,607.03</b>	\$0.00	\$47,107.03
208	MCD	\$8,157.98	\$92,363.35	\$87,786.30	<b>\$12,735.03</b>	\$137,440.00	\$145,420.00	<b>\$4,755.03</b>	\$0.00	\$12,735.03
210	Recreation	\$9,094.70	\$251,946.00	\$205,837.25	<b>\$55,203.45</b>	\$203,800.00	\$194,750.00	<b>\$64,253.45</b>	\$103.18	\$55,100.27
212	Parks	\$169,272.55	\$37,384.63	\$130,176.45	<b>\$76,480.73</b>	\$1,725,120.29	\$1,757,801.50	<b>\$43,799.52</b>	\$24,475.71	\$52,005.02
214	Federal Grants	\$26,876.25	\$0.00	\$26,876.25	<b>\$0.00</b>	\$0.00	\$0.00	<b>\$0.00</b>	\$0.00	\$0.00
215	State Opioid Grant	\$6,949.53	\$42,125.82	\$0.00	<b>\$49,075.35</b>	\$10,000.00	\$45,000.00	<b>\$14,075.35</b>	\$0.00	\$49,075.35
216	Mtr. Vehicle Tax	\$233,115.00	\$100,273.71	\$90,050.63	<b>\$243,338.08</b>	\$99,000.00	\$101,100.00	<b>\$241,238.08</b>	\$0.00	\$243,338.08
217	Fire Trust	\$939.19	\$300.00	\$0.00	<b>\$1,239.19</b>	\$1,000.00	\$2,239.00	<b>\$0.19</b>	\$0.00	\$1,239.19
218	Law Trust	\$94,792.47	\$8,665.24	\$45,455.82	<b>\$58,001.89</b>	\$8,000.00	\$50,010.00	<b>\$15,991.89</b>	\$0.00	\$58,001.89
220	Economic Dev.	\$95,392.25	\$351,177.92	\$331,020.78	<b>\$115,549.39</b>	\$376,500.00	\$387,500.00	<b>\$104,549.39</b>	\$59,247.81	\$56,301.58
221	Property Rehab	\$54,000.00	\$0.00	\$0.00	<b>\$54,000.00</b>	\$0.00	\$0.00	<b>\$54,000.00</b>	\$0.00	\$54,000.00
222	Neighborhood Impv	\$40,906.17	\$254,071.88	\$80,933.75	<b>\$214,044.30</b>	\$240,555.00	\$316,250.00	<b>\$138,349.30</b>	\$75,501.85	\$138,542.45
225	TIF Fund (ED)	\$25,434.41	\$53,170.83	\$77,584.64	<b>\$1,020.60</b>	\$54,000.00	\$45,400.00	<b>\$9,620.60</b>	\$0.00	\$1,020.60
226	TIF (Carr Cent)	\$154,805.20	\$347,245.46	\$302,225.42	<b>\$199,825.24</b>	\$84,000.00	\$188,350.00	<b>\$95,475.24</b>	\$0.00	\$199,825.24
301	River District Bond Ret	\$0.00	\$2,688,650.40	\$2,688,650.40	<b>\$0.00</b>	\$2,682,000.00	\$2,682,000.00	<b>\$0.00</b>	\$0.00	\$0.00
302	Carrollton Plaza Debt	\$180,000.00	\$5,091,024.75	\$5,073,500.00	<b>\$197,524.75</b>	\$5,005,000.00	\$5,187,675.00	<b>\$14,849.75</b>	\$0.00	\$197,524.75
303	Vehicle Debt	\$0.00	\$249,750.00	\$248,729.50	<b>\$1,020.50</b>	\$252,000.00	\$251,850.00	<b>\$1,170.50</b>	\$825.00	\$195.50
304	Carrollton Centre Debt	\$0.00	\$144,000.00	\$142,987.50	<b>\$1,012.50</b>	\$150,000.00	\$146,500.00	<b>\$4,512.50</b>	\$825.00	\$187.50
306	Capital Debt Svc	\$0.00	\$0.00	\$0.00	<b>\$0.00</b>	\$0.00	\$0.00	<b>\$0.00</b>	\$0.00	\$0.00
402	Street Improv.	\$555,982.22	\$709,202.70	\$839,769.58	<b>\$425,415.34</b>	\$710,100.00	\$1,016,446.08	<b>\$119,069.26</b>	\$1,500.00	\$423,915.34
406	Parks & Grounds	\$8,274.27	\$149,575.00	\$96,691.78	<b>\$61,157.49</b>	\$70,000.00	\$120,000.00	<b>\$11,157.49</b>	\$0.00	\$61,157.49
412	Vehicle Replace.	\$65,359.54	\$365,320.00	\$358,963.34	<b>\$71,716.20</b>	\$700,000.00	\$750,744.00	<b>\$20,972.20</b>	\$0.00	\$71,716.20
418	River District	\$2,576,286.75	\$1,360,000.00	\$3,205,584.18	<b>\$730,702.57</b>	\$4,710,000.00	\$4,460,000.00	<b>\$980,702.57</b>	\$323,934.12	\$406,768.45
502	Special Assess.	\$203,711.45	\$754,145.26	\$360,067.20	<b>\$597,789.51</b>	\$230,000.00	\$718,300.00	<b>\$109,489.51</b>	\$0.00	\$597,789.51
602	Water Fund	\$2,967,068.77	\$2,461,260.22	\$2,669,702.01	<b>\$2,758,626.98</b>	\$2,153,200.00	\$1,945,422.19	<b>\$2,966,404.79</b>	\$221,269.12	\$2,537,357.86
604	Sewer Fund	\$1,960,985.86	\$1,700,012.79	\$1,778,030.18	<b>\$1,882,968.47</b>	\$2,387,200.00	\$2,165,587.76	<b>\$2,104,580.71</b>	\$640,362.97	\$1,242,605.50
606	Pool Fund	\$44,479.11	\$362,177.78	\$332,558.55	<b>\$74,098.34</b>	\$318,720.00	\$358,344.00	<b>\$34,474.34</b>	\$54.73	\$74,043.61
608	Refuse Fund	\$1,564,778.80	\$1,036,795.44	\$997,821.85	<b>\$1,603,752.39</b>	\$1,084,300.00	\$1,157,950.00	<b>\$1,530,102.39</b>	\$3,812.53	\$1,599,939.86
702	Police Pension	\$86,512.70	\$510,064.45	\$454,850.11	<b>\$141,727.04</b>	\$497,200.00	\$501,570.00	<b>\$137,357.04</b>	\$0.00	\$141,727.04
704	Bonds Return.	\$411.00	\$0.00	\$0.00	<b>\$411.00</b>	\$20,000.00	\$20,000.00	<b>\$411.00</b>	\$0.00	\$411.00
706	Inspection Fund	\$108.97	\$0.00	\$0.00	<b>\$108.97</b>	\$10,000.00	\$10,000.00	<b>\$108.97</b>	\$0.00	\$108.97
708	Fire Levy Fund	\$1,388,722.50	\$735,711.33	\$210,551.88	<b>\$1,913,881.95</b>	\$741,050.00	\$546,800.00	<b>\$2,108,131.95</b>	\$0.00	\$1,913,881.95
802	Income Tax	\$191,219.34	\$10,092,035.46	\$10,074,370.82	<b>\$208,883.98</b>	\$10,250,000.00	\$10,250,000.00	<b>\$208,883.98</b>	\$181.58	\$208,702.40
803	Other Capital	\$74,272.41	\$383,762.78	\$158,240.90	<b>\$299,794.29</b>	\$413,000.00	\$304,200.00	<b>\$408,594.29</b>	\$280,910.65	\$18,883.64
804	1/2 % Income tax	\$830,403.48	\$2,233,123.62	\$2,814,253.84	<b>\$249,273.26</b>	\$2,204,240.00	\$2,144,020.00	<b>\$309,493.26</b>	\$0.00	\$249,273.26
Total All Funds		\$18,715,665.03	\$44,537,025.93	\$45,288,371.23	\$17,964,319.73	\$49,871,635.29	\$51,741,881.53	\$16,094,073.49	\$1,824,627.68	\$16,139,692.05

### 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 2020 Census):	13,129
Miles of Street:	61 Miles
Residential Dwellings:	6,495
Number of Businesses:	~ 262
Number of Registered Voters:	8,761 (2025)
Number of Water/Sewer/Refuse Bills:	4,312
Yearly Trash Collection:	4,188.50 Tons
Yearly Recyclables:	538.02 Tons
Number of Parks:	11
Total Park Acreage:	134
Ballfields:	4
Soccer Fields:	8 full-size
Dog Park:	1
Education: (West Carrollton School District; Jefferson Township School District; Miamisburg School District)	

# WEST CARROLLTON CENSUS COUNTS AND POPULATION ESTIMATES 1991 - 2023

■ 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).

3.0%	Library
3.0%	Miami Valley Career Technology Center (MVCTC)
8.3%	City of West Carrollton
19.7%	Montgomery County
<u>66.0%</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>
2002	2003	259,337,621	<i>Reappraisal</i>	2.74
2003	2004	252,693,098		2.74
2004	2005	243,567,624		2.74
2005	2006	248,977,176	<i>Update</i>	2.74
2006	2007	236,537,254		2.74
2007	2008	224,693,898		6.25
2008	2009	209,459,580	<i>Reappraisal</i>	6.25
2009	2010	210,768,620		6.25
2010	2011	210,371,510		6.25
2011	2012	192,006,480	<i>Update</i>	6.25
2012	2013	191,092,050		6.25
2013	2014	189,830,080		6.25
2014	2015	175,267,270	<i>Reappraisal</i>	6.25
2015	2016	174,348,690		6.25
2016	2017	175,069,980		6.25
2017	2018	180,803,370	<i>Update</i>	6.25
2018	2019	181,465,710		6.25
2019	2020	183,462,440		6.25
2020	2021	212,271,180	<i>Reappraisal</i>	10.15 **
2021	2022	212,681,910		10.15
2022	2023	213,895,540		10.15
2023	2024	271,015,200	<i>Update</i>	10.15
2024	2025	271,743,120		10.15

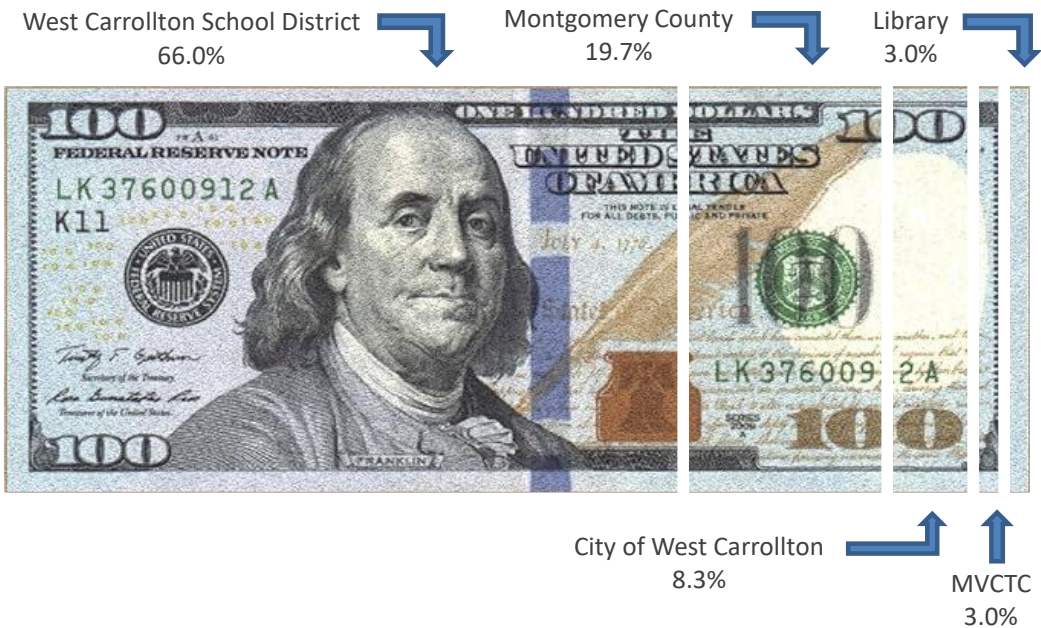
\*City of West Carrollton only

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

Under state law and Department of Taxation rules, real property in all counties is reappraised every six years and property values are updated in the third year following each sexennial reappraisal.

# City of West Carrollton 2025 Budget

## Property Tax Dollar Distribution



## Assessed Property Tax Values

