Whitehouse

June 27, 2025

Meeting Notice
Finance Committee
July 1, 2025
6:00 p.m.

The Whitehouse Village Council is encouraging citizens to consider accessing public meetings remotely. You may do so by phone at 1-567-318-0438. You will then be prompted to press the following Meeting ID 708107151#. You may also access the meeting online by going to the Village website at www.whitehouseoh.gov and clicking on the link from the home page. Please make sure you mute your microphone.

Notice is hereby given that the Finance Committee will meet on Tuesday, July 1, 2025, at 6:00 p.m.

AGENDA

I. Call to Order

II. Roll Call

III. Review and Approval of the April 8, 2025, Finance Committee Minutes

IV. Discussion on the Following Topics:
   1. Review Quarterly Financials
   2. Review Financial Dashboard Draft #2-Includes Recommended Changes of Draft #1

V. Consider Other Business as Appropriate Under the Village Charter

VI. Adjourn

Village of Whitehouse
Finance Committee
Village Hall, Whitehouse, OH
April 8th, 2025

CALL TO ORDER – ROLL CALL

Meeting called to order at 6:03pm by Committee Member Connelly.

Committee Members Present: Steve Connelly, Dave Riggenbach and Carrie Tuohy

Committee Members Absent: N/A

Staff Present: Municipal Administrator Jordan Daugherty, Deputy Administrator Joshua Hartbarger, Council Clerk Nicole Hartbarger

Guests Present: Larry Yunker, Louann Artiaga, Nan Myers

Motion by Councilman Riggenbach, seconded by Councilwoman Tuohy to approve the minutes of the August 20th, 2024, Finance Committee meeting. 3 ayes

GENERAL

Establishing a Format for a Topline Quarterly Report for Distribution Online (Starting in Q1, Going Through the Year)

Connelly shows example of City of Findlay website that includes financial numbers that are updated quarterly and shared. He asks staff about providing this data on a monthly or quarterly basis. Riggenbach suggests that they do not need the very detailed drill down but agrees the high-level data is a good idea to be sharing. Administrator Daugherty comments that this can be done, there is also monthly and quarterly updated snapshots that could be shared – if they want to drill down on category that could be available. Daugherty comments he would love input on top five categories/topics that council would like to share. Connelly suggests talking about these sharable topics during standard Council meeting – just wanted to confirm it would not be a burden for staff to share. Riggenbach suggests calling it a Quarterly Snapshot, so it is expected to be updated only on a quarterly basis. Connelly confirms the high level is plenty of detail, do not need to go deeper. Understand limitations around detailed dashboarding, but would be comfortable with sharing basic, typed in amounts quarterly.

Connelly suggests context or informational details to share with the public while putting the finance data out there, so residents know what they are looking at. Daugherty agrees that is a good idea.

Early Discussion of 2025 Budget Process; Providing Actual Budget vs. Budget For Topline Categories from 2023, 2024 and 2025

The committee is getting ahead of budgeting season, trying to look ahead and look at top line summary of items now and review in more detail as time goes on. Daugherty says October is when amounts start to formalize in and formal budget review is in December. Riggenbach confirms it was spend/budget amounts through October, suggests using actual spend through October not budget, 4th quarter 2024 through first three quarters 2025 of actual spend to use for budget planning. All confirm wanting to use actual dollars spent versus using the budget. Daugherty confirms that is all doable, will want to make sure ahead of time that the format is the way Council wants to see it. For previous years for comparison, closed fiscal years would want to see actual spend, for first three quarters of 2025 want actual spend, does not need to see budget of previous years for any comparison.

Establishing a Quarterly Cadence for These Finance Meetings, At a Minimum
Connelly suggests a quarterly cadence of April, July, October, January. This meeting covers April, will hold in July, October in 2025 and January 2026.

ADJOURNMENT
Motion by Councilman Riggenbach, seconded by Councilwoman Tuohy to adjourn the meeting at 6:20pm. 3 ayes

Respectfully submitted by Nicole Hartbarger, Clerk of Council

Fund	Account Name	2019 Budget	2019 Actual	2019 Variance	2019 % from PY	2020 Budget	2020 Actual	2020 Variance	2020 % from PY
General	General Property Tax - Real Estate	$374,544	$218,302	$156,242	-39.4%	$382,035	$199,479	$182,556	-8.6%
General	Local Government Distribution	$160,000	$37,271	$122,729	-76.7%	$163,200	$31,994	$131,206	-14.2%
General	Cigarette Tax	$1,000	$0	$1,000	-100.0%	$1,000	$0	$1,000	#DIV/0!
General	Liquor and Beer Permit Fees	$8,000	$0	$8,000	-100.0%	$8,500	$0	$8,500	#DIV/0!
General	State - Restricted	$9,000	$4,865	$4,135	-45.9%	$9,000	$14,895	-$5,895	206.2%
General	Contracts for Fire Services	$120,000	$0	$120,000	-100.0%	$125,000	$73,494	$51,506	#DIV/0!
General	Contracts for Police Protection	$105,000	$100,000	$5,000	96.1%	$105,000	$57,183	$47,817	-42.8%
General	Garbage and Trash	$220,000	$54,696	$165,305	-73.3%	$230,000	$57,712	$172,288	5.5%
General	Contracts for Emergency Medical Services	$57,000	$25,284	$31,716	-54.0%	$55,000	$20,944	$34,056	-17.2%
General	Other - Fines and Forfeitures	$22,000	$3,700	$18,300	-83.9%	$22,000	$6,250	$15,750	68.9%
General	Building Permits	$20,000	$2,147	$17,853	-95.2%	$20,000	$0	$20,000	-100.0%
General	Inspections	$5,000	$1,840	$3,160	-81.6%	$5,000	$2,060	$2,940	12.0%
General	Zoning	$5,000	$740	$4,260	-87.7%	$5,000	$2,145	$2,855	189.8%
General	Other - Licenses and Permits	$273,000	$34,405	$238,595	-70.3%	$277,000	$43,767	$233,233	27.2%
General	Interest	$50,000	$11,945	$38,055	-76.1%	$50,000	$15,813	$34,187	32.4%
General	Transfers - In (Non Cash)	$2,208,495	$0	$2,208,495	-100.0%	$2,099,995	$0	$2,099,995	#DIV/0!
General	Sale of Fixed Assets	$10,000	$2,703	$7,297	-82.0%	$25,000	$0	$25,000	-100.0%
	Total	**$3,648,039**	**$497,896**	**$3,150,142**	-84.9%	**$3,582,730**	**$525,736**	**$3,056,994**	5.6%
Special	Gasoline Tax (State)	$150,000	$46,274	$103,726	-69.2%	$150,000	$69,188	$80,812	49.5%
Special	Tap Fees	$1,000	$200	$800	-80.0%	$1,000	$75	$925	-62.5%
Special	Other - Miscellaneous Operating	$1,000	$400	$600	-73.3%	$1,000	$100	$900	-75.0%
Special	Gasoline Tax (State)	$17,000	$3,051	$13,949	-82.1%	$17,000	$5,123	$11,877	67.9%
Special	Contributions and Donations		$0	$0	#DIV/0!	$200	$0	$200	#DIV/0!
Special	Municipal Income Tax (ITA)	$1,075,500	$162,154	$913,346	-80.0%	$900,000	$244,870	$655,130	51.0%
Special	Other - Intergovernmental		$0	$0	#DIV/0!		$0	$0	#DIV/0!
Special	Transfers - In	$110,000	$0	$110,000	-100.0%	$106,000		$106,000	#DIV/0!
Special	Municipal Income Tax (ITB)	$2,008,500	$378,359	$1,630,141	-80.0%	$1,900,000	$571,362	$1,328,638	51.0%
Special	License Tax - Local Levied by Council	$18,000	$6,597	$11,403	-49.3%	$20,000	$7,072	$12,929	7.2%
Special	License Tax - County Levied	$233,000	$3,299	$229,702	-81.7%	$13,000	$3,536	$9,464	7.2%
Special	Interest	$15,000	$7	$14,993	-99.5%	$15,000	$11	$14,989	58.1%
Special	Other - General Government Contracts	$804,396	$0	$804,396	-100.0%	$804,396	$0	$804,396	#DIV/0!
Special	Other - Misc. Operating			$0	#DIV/0!				#DIV/0!
Special	Transfers - In	$170,000	$170,000	$0	-15.0%	$75,000	$75,000	$0	-55.9%
Special	General Property Tax - Real Estate			$0	#DIV/0!			$0	#DIV/0!
Special	Contracts for Fire Services			$0	#DIV/0!			$0	#DIV/0!
	Total	**$4,603,396**	**$770,339**	**$3,833,057**	-80.7%	**$4,002,596**	**$976,336**	**$3,026,260**	26.7%
Debt Service	Transfers - In	$208,659	$133,373	$75,287	-12.2%	$207,443	$136,273	$71,170	2.2%
Debt Service	Other - Special Assessments	$30,000	$10,859	$19,141	-61.2%	$30,000	$9,843	$20,157	-9.4%
Debt Service	Transfers - In		$89,857	-$89,857	178.5%		$89,857	-$89,857	0.0%
Debt Service	Transfers - In	$64,499	$64,331	$168	0.0%	$64,475	$64,331	$144	0.0%
	Total	**$303,158**	**$298,419**	**$4,739**	7.9%	**$301,918**	**$300,303**	**$1,616**	0.6%
5101-541-0000	Consumer Rent	$1,340,900	$288,729	$1,052,171	-77.2%	$1,394,536	$282,646	$1,111,890	-2.1%
5101-542-0000	Tap Fees	$30,000	$7,654	$22,346	-78.1%	$30,000	$3,551	$26,449	-53.6%
5101-543-0000	Bulk Sales	$500	$0	$500	-100.0%	$500	$998	-$498	#DIV/0!
5101-549-0000	Other - Utilities	$18,300	$5,007	$13,293	-49.9%	$10,300	$5,412	$4,888	8.1%
5101-590-0000	Other - Charges for Services	$100,000	$25,693	$74,307	-74.3%	$105,000	$26,456	$78,544	3.0%
5101-891-0000	Other - Miscellaneous Operating	$2,500	$0	$2,500	-100.0%	$10,500	$0	$10,500	#DIV/0!
	Total	**$1,492,200**	**$327,083**	**$1,165,117**	-76.9%	**$1,550,836**	**$319,063**	**$1,231,773**	-2.5%
5201-541-0000	Consumer Rent	$571,404	$146,653	$424,751	-70.7%	$594,260	$149,060	$445,201	1.6%
5201-542-0000	Tap Fees	$40,000	$9,900	$30,100	-75.3%	$40,000	$2,200	$37,800	-77.8%
5201-549-0000	Other - Utilities	$10,200	$3,721	$6,479	-62.8%	$10,200	$3,907	$6,293	5.0%
5201-590-0000	Other - Charges for Services	$105,000	$30,078	$74,922	-72.7%	$105,000	$31,044	$73,956	3.2%
5201-891-0000	Other - Miscellaneous Operating		$0	$0	-100.0%		$0	$0	#DIV/0!
5721-931-0000	Transfers - In	$10,000	$17,873	-$7,873	#DIV/0!	$10,000	$0	$10,000	-100.0%
5781-544-0000	Deposits	$3,000	$2,365	$635	-21.2%	$3,000	$1,000	$2,000	-57.7%
	Total	**$739,604**	**$210,590**	**$529,014**	-68.2%	**$762,460**	**$187,210**	**$575,250**	-11.1%
9901-130-0000	Municipal Income Tax (JEDD)	$1,100,000	$82,286	$1,017,714	-45.1%	$1,000,000	$231,783	$768,217	181.7%
9903-130-0000	Municipal Income Tax (JEDZ)	$2,200,000	$256,715	$1,943,285	-85.3%	$2,100,000	$300,859	$1,799,141	17.2%
	Total	**$3,300,000**	**$339,001**	**$2,960,999**	-82.2%	**$3,100,000**	**$532,641**	**$2,567,359**	57.1%
	Report Total:	**$14,086,397**	**$2,443,329**	**$11,643,068**		**$13,300,540**	**$2,841,289**	**$10,459,251**	
				83%				**79%**	

Fund	Account Name	2021 Budget	2021 Actual	2021 Variance	2021 % from PY	2022 Budget	2022 Actual	2022 Variance	2022 % from PY
General	General Property Tax - Real Estate	$390,000	$333,384	$56,616	67.1%	$425,000	$232,400	$192,600	-30.3%
General	Local Government Distribution	$165,000	$46,236	$118,764	44.5%	$175,000	$66,052	$108,948	42.9%
General	Cigarette Tax	$1,000	$0	$1,000	#DIV/0!	$1,000	$0	$1,000	#DIV/0!
General	Liquor and Beer Permit Fees	$8,000	$220	$7,780	#DIV/0!	$10,000	$0	$10,000	-100.0%
General	State - Restricted	$13,000	$18,160	-$5,160	21.9%	$9,000	$12,628	-$3,628	-30.5%
General	Contracts for Fire Services	$125,000	$0	$125,000	-100.0%	$600,000	$76,464	$523,536	#DIV/0!
General	Contracts for Police Protection	$105,000	$0	$105,000	-100.0%	$105,000	$136,785	-$31,785	#DIV/0!
General	Garbage and Trash	$275,000	$62,874	$212,126	8.9%	$290,000	$68,734	$221,266	9.3%
General	Contracts for Emergency Medical Services	$60,000	$23,813	$36,187	13.7%	$62,000	$34,844	$27,156	46.3%
General	Other - Fines and Forfeitures	$20,000	$2,885	$17,115	-53.8%	$20,000	$4,941	$15,059	71.3%
General	Building Permits	$20,000	$2,128	$17,872	#DIV/0!	$22,000	$1,375	$20,625	-35.4%
General	Inspections	$5,000	$1,420	$3,580	-31.1%	$5,000	$1,420	$3,580	0.0%
General	Zoning	$5,000	$580	$4,420	-73.0%	$5,000	$765	$4,235	31.9%
General	Other - Licenses and Permits	$284,000	$48,156	$235,844	10.0%	$284,000	$43,693	$240,307	-9.3%
General	Interest	$50,000	$5,008	$44,992	-68.3%	$50,000	$2,637	$47,363	-47.4%
General	Transfers - In (Non Cash)	$2,141,000	$0	$2,141,000	#DIV/0!	$2,151,000	$429,046	$1,721,954	#DIV/0!
General	Sale of Fixed Assets	$25,000	$0	$25,000	#DIV/0!	$25,000	$0	$25,000	#DIV/0!
	Total	**$3,692,000**	**$544,864**	**$3,147,136**	3.6%	**$4,239,000**	**$1,111,782**	**$3,127,218**	104.0%
Special	Gasoline Tax (State)	$151,000	$69,851	$81,149	1.0%	$150,000	$75,499	$74,501	8.1%
Special	Tap Fees	$1,000	$175	$825	133.3%	$1,000	$200	$800	14.3%
Special	Other - Miscellaneous Operating	$1,000	$1,051	-$51	951.3%	$1,000	$175	$825	-83.4%
Special	Gasoline Tax (State)	$17,000	$4,871	$12,129	-4.9%	$17,340	$5,125	$12,215	5.2%
Special	Contributions and Donations	$200	$0	$200	#DIV/0!	$204	$0	$204	#DIV/0!
Special	Municipal Income Tax (ITA)	$900,000	$206,564	$693,436	-15.6%	$900,000	$230,406	$669,594	11.5%
Special	Other - Intergovernmental		$322,809	-$322,809	#DIV/0!			$0	-100.0%
Special	Transfers - In	$85,000		$85,000	#DIV/0!			$0	#DIV/0!
Special	Municipal Income Tax (ITB)	$1,940,000	$481,983	$1,458,017	-15.6%	$1,950,000	$537,614	$1,412,386	11.5%
Special	License Tax - Local Levied by Council	$20,000	$6,853	$13,148	-3.1%	$20,400	$7,153	$13,248	4.4%
Special	License Tax - County Levied	$13,000	$3,426	$9,574	-3.1%	$13,260	$3,576	$9,684	4.4%
Special	Interest	$2,500	$4	$2,496	-60.4%	$2,550	$3	$2,547	-28.9%
Special	Other - General Government Contracts	$805,000	$0	$805,000	#DIV/0!	$829,150	$219,562	$609,589	#DIV/0!
Special	Other - Misc. Operating		$189	-$189	#DIV/0!				-100.0%
Special	Transfers - In	$225,000	$0	$225,000	-100.0%	$260,000	$260,000	$0	#DIV/0!
Special	General Property Tax - Real Estate			$0	#DIV/0!			$0	#DIV/0!
Special	Contracts for Fire Services			$0	#DIV/0!			$0	#DIV/0!
	Total	**$4,160,700**	**$1,097,776**	**$3,062,924**	12.4%	**$4,144,904**	**$1,339,312**	**$2,805,592**	22.0%
Debt Service	Transfers - In	$206,190	$0	$206,190	-100.0%	$206,190	$141,377	$64,813	#DIV/0!
Debt Service	Other - Special Assessments	$32,000	$11,064	$20,936	12.4%	$30,000	$20,355	$9,645	84.0%
Debt Service	Transfers - In		$0	$0	-100.0%		$65,285	-$65,285	#DIV/0!
Debt Service	Transfers - In	$65,000	$0	$65,000	-100.0%	$64,451	$88,903	-$24,452	#DIV/0!
	Total	**$303,190**	**$11,064**	**$292,126**	-96.3%	**$300,641**	**$315,919**	**-$15,279**	2755.5%
5101-541-0000	Consumer Rent	$1,408,481	$307,065	$1,101,417	8.6%	$1,436,651	$311,014	$1,125,637	1.3%
5101-542-0000	Tap Fees	$25,000	$8,451	$16,549	138.0%	$25,000	$8,925	$16,075	5.6%
5101-543-0000	Bulk Sales	$500	$0	$500	-100.0%	$500	$0	$500	#DIV/0!
5101-549-0000	Other - Utilities	$10,300	$4,950	$5,350	-8.5%	$10,300	$5,651	$4,649	14.2%
5101-590-0000	Other - Charges for Services	$110,000	$28,185	$81,815	6.5%	$120,000	$27,675	$92,325	-1.8%
5101-891-0000	Other - Miscellaneous Operating	$10,500	$77	$10,423	#DIV/0!	$10,500	$0	$10,500	-100.0%
	Total	**$1,564,781**	**$348,727**	**$1,216,054**	9.3%	**$1,602,951**	**$353,266**	**$1,249,685**	1.3%
5201-541-0000	Consumer Rent	$629,916	$159,446	$470,470	7.0%	$645,000	$158,585	$486,415	-0.5%
5201-542-0000	Tap Fees	$30,000	$7,850	$22,150	256.8%	$30,000	$7,750	$22,250	-1.3%
5201-549-0000	Other - Utilities	$10,200	$3,546	$6,654	-9.2%	$10,200	$4,149	$6,051	17.0%
5201-590-0000	Other - Charges for Services	$145,000	$36,062	$108,938	16.2%	$130,000	$38,191	$91,809	5.9%
5201-891-0000	Other - Miscellaneous Operating		$61	-$61	#DIV/0!			$0	-100.0%
5721-931-0000	Transfers - In	$10,000	$0	$10,000	#DIV/0!	$10,000	$17,873	-$7,873	#DIV/0!
5781-544-0000	Deposits	$3,000	$400	$2,600	-60.0%	$3,000	$200	$2,800	-50.0%
	Total	**$828,116**	**$207,364**	**$620,752**	10.8%	**$828,200**	**$226,749**	**$601,451**	9.3%
9901-130-0000	Municipal Income Tax (JEDD)	$1,000,000	$318,089	$681,911	37.2%	$1,100,000	$509,938	$590,062	60.3%
9903-130-0000	Municipal Income Tax (JEDZ)	$2,150,000	$329,622	$1,820,378	9.6%	$2,200,000	$320,146	$1,879,854	-2.9%
	Total	**$3,150,000**	**$647,712**	**$2,502,288**	21.6%	**$3,300,000**	**$830,084**	**$2,469,916**	28.2%
	Report Total:	**$13,698,787**	**$2,857,506**	**$10,841,281**		**$14,415,696**	**$4,177,111**	**$10,238,584**	
				79%				**71%**	

Fund	Account Name	2023 Budget	2023 Actual	2023 Variance	2023 % from PY	2024 Budget	2024 Actual	2024 Variance	2024 % from PY
General	General Property Tax - Real Estate	$400,000	$236,602	$163,398	1.8%	$435,000	$227,022	$207,978	-4.0%
General	Local Government Distribution	$180,000	$53,726	$126,274	-18.7%	$190,000	$51,301	$138,699	-4.5%
General	Cigarette Tax	$1,000	$0	$1,000	#DIV/0!	$1,500	$0	$1,500	#DIV/0!
General	Liquor and Beer Permit Fees	$8,000	$0	$8,000	#DIV/0!	$12,500	$5,522	$6,978	#DIV/0!
General	State - Restricted	$14,000	$4,152	$9,848	-67.1%	$14,000	$20,439	-$6,439	392.3%
General	Contracts for Fire Services	$850,000	$77,993	$772,007	2.0%	$285,000	$79,553	$205,447	2.0%
General	Contracts for Police Protection	$105,000	$181,473	-$76,473	32.7%	$210,000	$0	$210,000	-100.0%
General	Garbage and Trash	$296,000	$72,282	$223,718	5.2%	$313,760	$79,122	$234,638	9.5%
General	Contracts for Emergency Medical Services	$80,000	$21,548	$58,452	-38.2%	$85,000	$34,966	$50,034	62.3%
General	Other - Fines and Forfeitures	$15,000	$2,392	$12,608	-51.6%	$10,000	$3,152	$6,848	31.8%
General	Building Permits	$20,000	$1,757	$18,243	27.8%	$20,000	$0	$20,000	-100.0%
General	Inspections	$5,000	$1,140	$3,860	-19.7%	$5,000	$1,420	$3,580	24.6%
General	Zoning	$7,500	$210	$7,290	-72.5%	$7,500	$465	$7,035	121.4%
General	Other - Licenses and Permits	$289,500	$58,427	$231,073	33.7%	$283,500	$39,667	$243,833	-32.1%
General	Interest	$45,000	$71,044	-$26,044	2594.6%	$50,000	$104,857	-$54,857	47.6%
General	Transfers - In (Non Cash)	$2,151,000	$442,899	$1,708,101	3.2%	$1,951,000	$0	$1,951,000	-100.0%
General	Sale of Fixed Assets	$20,000		$20,000	#DIV/0!	$15,000	$0	$15,000	#DIV/0!
	Total	**$4,487,000**	**$1,225,645**	**$3,261,355**	10.2%	**$3,888,760**	**$647,486**	**$3,241,274**	-47.2%
Special	Gasoline Tax (State)	$150,000	$71,815	$78,185	-4.9%	$150,000	$76,416	$73,584	6.4%
Special	Tap Fees	$1,000	$50	$950	-75.0%	$1,000	$50	$950	0.0%
Special	Other - Miscellaneous Operating	$1,000	$195	$805	11.4%	$1,000	$2,388	-$1,388	1124.6%
Special	Gasoline Tax (State)	$17,000	$5,052	$11,948	-1.4%	$17,500	$5,398	$12,102	6.8%
Special	Contributions and Donations	$200	$0	$200	#DIV/0!	$200	$0	$200	#DIV/0!
Special	Municipal Income Tax (ITA)	$900,000	$273,653	$626,347	18.8%	$775,000	$201,196	$573,804	-26.5%
Special	Other - Intergovernmental		$221,561	-$221,561	#DIV/0!	$565,000	$324,914	$240,086	46.6%
Special	Transfers - In	$85,000		$85,000	#DIV/0!			$0	#DIV/0!
Special	Municipal Income Tax (ITB)	$1,950,000	$638,524	$1,311,476	18.8%	$1,750,000	$469,457	$1,280,543	-26.5%
Special	License Tax - Local Levied by Council	$20,000	$6,953	$13,047	-2.8%	$15,000	$7,143	$7,857	2.7%
Special	License Tax - County Levied	$13,000	$3,476	$9,524	-2.8%	$10,000	$3,571	$6,429	2.7%
Special	Interest	$3,000	$6	$2,994	94.8%	$1,500	$16	$1,484	166.7%
Special	Other - General Government Contracts	$805,000	$0	$805,000	-100.0%	$603,500	$0	$603,500	#DIV/0!
Special	Other - Misc. Operating				#DIV/0!				#DIV/0!
Special	Transfers - In	$355,200	$355,200	$0	36.6%	$601,901	$0	$601,901	-100.0%
Special	General Property Tax - Real Estate			$0	#DIV/0!			$0	#DIV/0!
Special	Contracts for Fire Services			$0	#DIV/0!			$0	#DIV/0!
	Total	**$4,300,400**	**$1,576,485**	**$2,723,915**	17.7%	**$4,491,601**	**$1,090,549**	**$3,401,052**	-30.8%
Debt Service	Transfers - In	$206,190	$146,628	$59,562	3.7%	$206,190	$0	$206,190	-100.0%
Debt Service	Other - Special Assessments	$30,000	$27,796	$2,204	36.6%	$30,000	$10,078	$19,922	-63.7%
Debt Service	Transfers - In		$65,285	-$65,285	0.0%		$0	$0	-100.0%
Debt Service	Transfers - In	$64,451	$64,331	$120	-27.6%	$64,451	$0	$64,451	-100.0%
	Total	**$300,641**	**$304,040**	**-$3,399**	-3.8%	**$300,641**	**$10,078**	**$290,563**	-96.7%
5101-541-0000	Consumer Rent	$1,600,000	$318,781	$1,281,219	2.5%	$1,700,000	$307,929	$1,392,071	-3.4%
5101-542-0000	Tap Fees	$25,000	$6,503	$18,497	-27.1%	$20,000	$4,230	$15,770	-35.0%
5101-543-0000	Bulk Sales	$500	$0	$500	#DIV/0!	$500	$0	$500	#DIV/0!
5101-549-0000	Other - Utilities	$10,300	$4,397	$5,903	-22.2%	$18,300	$4,883	$13,417	11.1%
5101-590-0000	Other - Charges for Services	$120,000	$27,518	$92,482	-0.6%	$120,000	$28,854	$91,146	4.9%
5101-891-0000	Other - Miscellaneous Operating	$10,500	$0	$10,500	#DIV/0!	$2,500	$0	$2,500	#DIV/0!
	Total	**$1,766,300**	**$357,199**	**$1,409,101**	1.1%	**$1,861,300**	**$345,896**	**$1,515,404**	-3.2%
5201-541-0000	Consumer Rent	$680,000	$175,829	$504,171	10.9%	$780,000	$177,907	$602,093	1.2%
5201-542-0000	Tap Fees	$30,000	$3,300	$26,700	-57.4%	$30,000	$2,200	$27,800	-33.3%
5201-549-0000	Other - Utilities	$10,200	$3,364	$6,836	-18.9%	$10,200	$3,894	$6,306	15.8%
5201-590-0000	Other - Charges for Services	$130,000	$38,014	$91,986	-0.5%	$132,600	$39,539	$93,061	4.0%
5201-891-0000	Other - Miscellaneous Operating			$0	#DIV/0!	$0	$0	$0	#DIV/0!
5721-931-0000	Transfers - In	$10,000	$124,000	-$114,000	593.8%	$10,000	$0	$10,000	-100.0%
5781-544-0000	Deposits	$3,000	$400	$2,600	100.0%	$3,000	$600	$2,400	50.0%
	Total	**$863,200**	**$344,907**	**$518,293**	52.1%	**$965,800**	**$224,140**	**$741,660**	-35.0%
9901-130-0000	Municipal Income Tax (JEDD)	$1,000,000	$709,394	$290,606	39.1%	$1,000,000	$675,014	$324,986	-4.8%
9903-130-0000	Municipal Income Tax (JEDZ)	$2,100,000	$337,067	$1,762,933	5.3%	$2,100,000	$377,663	$1,722,337	12.0%
	Total	**$3,100,000**	**$1,046,461**	**$2,053,539**	26.1%	**$3,100,000**	**$1,052,677**	**$2,047,323**	0.6%
	Report Total:	**$14,817,541**	**$4,854,737**	**$9,962,804**		**$14,608,102**	**$3,370,826**	**$11,237,276**	
				67%				**77%**	

2025 QUARTERLY COLLECTIONS REPORT
1st Quarter

	OVERVIEW								
	QUARTERLY COLLECTIONS (NET)					YEAR-TO-DATE (NET)			
	2025	2024	DIFFERENCE	%		2025	2024	DIFFERENCE	%
WHITEHOUSE-TOTAL	$ 924,419.39	$ 754,054.21	$ 170,365.18	22.59%		$ 924,419.39	$ 754,054.21	$ 170,365.18	22.59%

	2025 ACTUAL & ESTIMATED INCOME TAX COLLECTIONS-GROSS (for the quarter ended 3/31/2025)				
	ESTIMATE	ACTUAL YTD	% of EST. COLLECTED	AMOUNT TO MEET EST.	% TO MEET EST.
WHITEHOUSE-TOTAL	$ 2,750,000.00	$ 924,419.39	33.62%	$ 1,825,580.61	66.38%
MTJEDD & STJEDZ (GROSS)	$ 3,000,000.00	$ 1,367,659.67	45.59%	$ 1,632,340.33	54.41%
MTJEDD & STJEDZ (NET)	$ 619,750.00	$ 175,985.20	28.40%	$ 443,764.80	71.60%
TOTAL	**$ 6,369,750.00**	**$ 2,468,064.26**	**38.75%**	**$ 3,901,685.74**	**61.25%**

Gross tax includes total tax reciepts before grants, refunds, maintenance, retainage, and net tax distribution. Net tax is Whitehouse's portion of tax distribution.

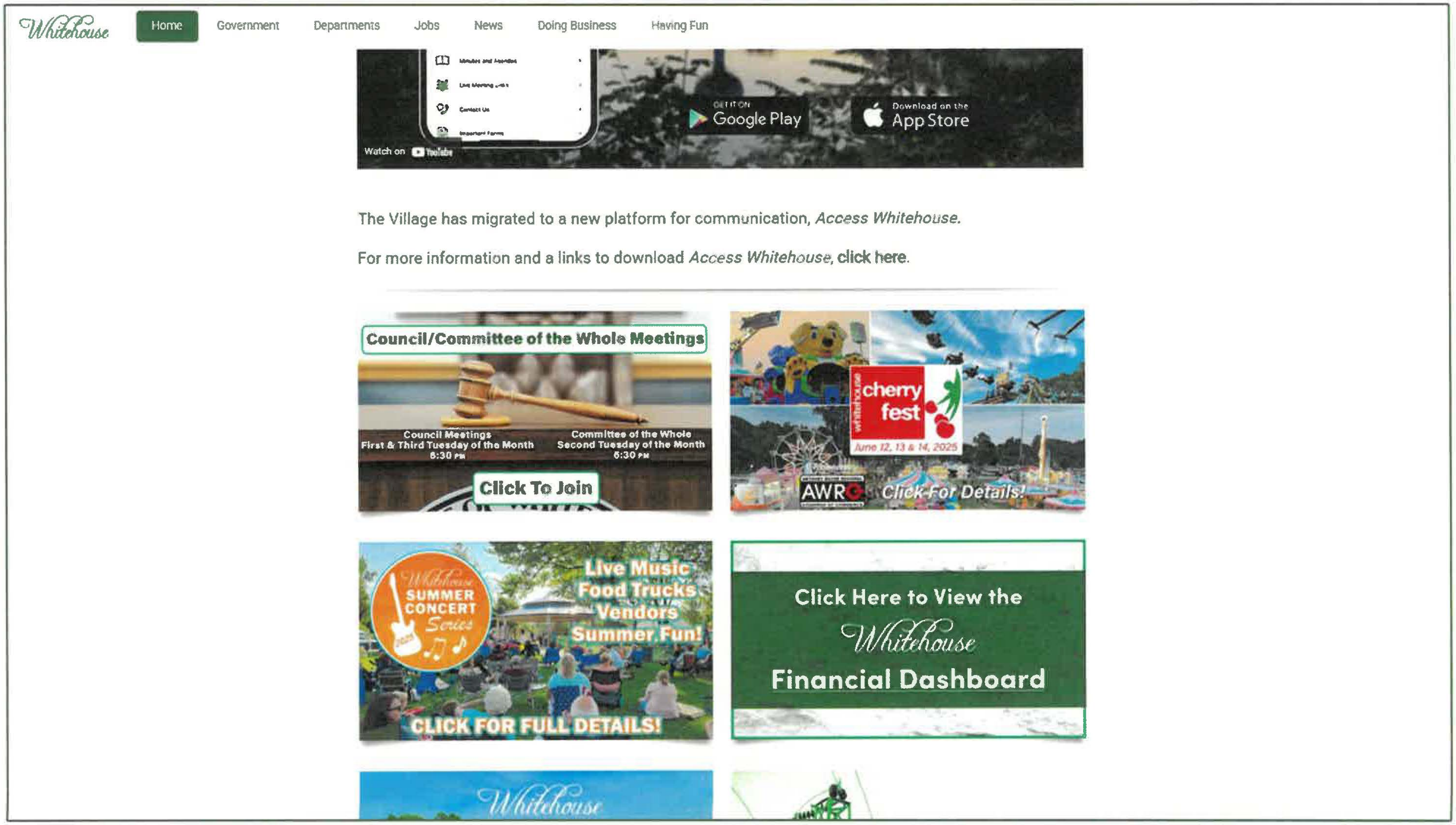
	2025 BREAKDOWN BY TYPE								
	QUARTERLY COLLECTIONS (NET)					YEAR-TO-DATE (NET)			
	2025	2024	DIFFERENCE	% DIF.		2025	2024	DIFFERENCE	% DIF.
WHITEHOUSE-W/Hs	$ 565,250.51	$ 563,086.28	$ 2,164.23	0.38%		$ 565,250.51	$ 563,086.28	$ 2,164.23	0.38%
WHITEHOUSE-IND	$ 345,726.64	$ 258,168.87	$ 87,557.77	33.91%		$ 345,726.64	$ 258,168.87	$ 87,557.77	33.91%
WHITEHOUSE-BUS	$ 13,442.24	$ (67,200.94)	$ 80,643.18	-120.00%		$ 13,442.24	$ (67,200.94)	$ 80,643.18	-120.00%
TOTAL	**$ 924,419.39**	**$ 754,054.21**	**$ 170,365.18**	**22.59%**		**$ 924,419.39**	**$ 754,054.21**	**$ 170,365.18**	**22.59%**

	2025 REFUNDS BY TYPE								
	QUARTERLY					YEAR-TO-DATE			
	2025	2024	DIFFERENCE	% DIF.		2025	2024	DIFFERENCE	% DIF.
WHITEHOUSE-W/Hs	$ 6,077.39	$ 2,297.45	$ 3,779.94	164.53%		$ 6,077.39	$ 2,297.45	$ 3,779.94	164.53%
WHITEHOUSE-IND	$ 32,678.62	$ 4,971.44	$ 27,707.18	557.33%		$ 32,678.62	$ 4,971.44	$ 27,707.18	557.33%
WHITEHOUSE-BUS	$ 38.21	$ 92,634.49	$ (92,596.28)	-99.96%		$ 38.21	$ 92,634.49	$ (92,596.28)	-99.96%
TOTAL	**$ 38,794.22**	**$ 99,903.38**	**$ (61,109.16)**	**-61.17%**		**$ 38,794.22**	**$ 99,903.38**	**$ (61,109.16)**	**-61.17%**

	2025 Grants Summary *		
	APPLIED	AWARDED	PENDING/REJECTED
ADMINISTRATION & PUBLIC SVCS + STAFF/KLEINFELDER	$ 1,167,600.00	$ 143,000.00	$ 1,024,600.00
POLICE+STAFF	$ 27,824.90	$ 27,824.90	$ -
FIRE+STAFF	$ -	$ 900.00	$ 14,996.00
TOTAL	**$ 1,195,424.90**	**$ 171,724.90**	**$ 1,039,596.00**

*Explanation recommended

DRAFT 2


Whitehouse
Home
Government
Departments
Jobs
News
Doing Business
Having Fun
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The Village has migrated to a new platform for communication, *Access Whitehouse.*
For more information and a links to download *Access Whitehouse*, click here.
Council/Committee of the Whole Meetings
Council Meetings
First & Third Tuesday of the Month
6:30 PM
Committee of the Whole
Second Tuesday of the Month
6:30 PM
Click To Join
whitehouse cherry fest
June 12, 13 & 14, 2025
AWRG
Click For Details!
Whitehouse SUMMER CONCERT Series
Live Music
Food Trucks
Vendors
Summer Fun!
CLICK FOR FULL DETAILS!
Click Here to View the
Whitehouse
Financial Dashboard
Whitehouse

DRAFT 2

Whitehouse

Home Government Departments Jobs News Doing Business Having Fun

Whitehouse Financial Dashboard

As of April 2025

2025 Operating Revenue Budget
$14,943,180

2025 Operating Revenue Received to Date
$6,371,515

2025 Operating Expenses Budget
$15,989,924

2025 Operating Expenses to Date
$4,636,591

2025 Budget for Capital Projects
$1,625,259

2025 Capital Project Expenses to Date
$441,573

2025 Total Payroll to Date
$1,133,510

Current Staffing Level
82 Employees

Click Here for Additional Whitehouse Financial Information

DRAFT 2 - Actual

Whitehouse Financial Dashboard

DRAFT 2 Green = On Budget Pace
Red = Off Budget Pace

As of April 2025

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DRAFT 2 - Illustration Of Off Pace

Whitehouse **Financial Dashboard**

DRAFT 2 Green = On Budget Pace
Red = Off Budget Pace

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DRAFT 2

Whitehouse

Home Government Departments Jobs News Doing Business Having Fun

Finance Department

Jorden Daugherty, a licensed Certified Public Accountant, graduated from Bowling Green State University in 2002 with a Masters of Accountancy, specializing in financial reporting and auditing. His work in public accounting and the construction industry comprised most of his work experience before joining the Village of Whitehouse. Mr Daugherty joined the Village of Whitehouse in November 2007 as Finance Director, and in 2010, he was appointed as Village Administrator. More recently, with a commitment to positive local governmental reform, he earned his doctorate in Organization Development and Change (D.ODC) in 2022. His dissertation on public service's impact on resident trust was conducted using Whitehouse residents as the source participants. He, his wife Allison, and their 10 children live near Wauseon, Ohio. Mr Daugherty was born and raised in Whitehouse and cares greatly for its well-being. He can be reached at 419-877-5383 or by e-mail jdaugherty@whitehouseoh.gov

Budgets

Financials

Ohio Checkbook

Associated Pages

- Administration
- Finance Department
- Fire & Rescue
- Police Department
- Public Service
- Tax Department

Click Here for Whitehouse Grants Approved/Awarded

Click Here for Whitehouse General Fund Past Five Years

Click Here for Whitehouse Monthly Financial Statements

Click Here for Whitehouse General Fund Five Year Projection