

2021 Annual Budget Program



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Dear Mayor Spalding and Council Members:

I am very pleased to present for your consideration, the 2021 Operating Budget and appropriation ordinance. Per Article IX of the New Albany Charter, the city manager is required to submit to council, the proposed operating budget for the ensuing fiscal year, by the first council meeting of November. The charter also states that council shall adopt a balanced operating budget and appropriation ordinance by December 21st.

In spite of the negative economic impacts of the COVID 19 pandemic, the city's financial condition remains solid as we conclude 2020 and prepare for 2021. Although General Fund revenues are expected to be almost \$1.3M less than the original budgetary estimate for 2020, operating expenditures are projected to be consistent with the original estimate. As a result, the city should be able to add approximately \$750,000 to the unencumbered balance at year end.

In 2021, General Fund revenues are expected to decline by 6.47% or approximately \$1.6M from 2020 levels. The majority of the decrease in revenue can be attributed to a projected loss of approximately \$1.2M in income tax revenue. In order to offset the decline in revenue, budgeted General Fund operating expenditures have been reduced by \$432,653. With the reduction, operating expenditures are projected to be approximately 90.6% of revenues for the year. When debt service and transfers to capital funds are added to operating expenditures, total General Fund expenditures are expected to exceed revenues by approximately \$3.85M. The deficit will be offset by a reduction in the carryover balance; however, due to the council's conservative budgeting in previous years, the city will still be able to maintain its recommended 65% carryover balance.

The 2021 All Funds budget is sound in spite of a projected decline in income tax revenue of approximately \$2M from 2020 and more than \$5.1M from 2019. To offset the decline in revenue, All Funds expenditures have been reduced by approximately \$16M from the 2020 total and \$7.2M from the 2019 total. In spite of the reductions, All funds expenditures are projected to exceed revenues by approximately \$3.9M due primarily to investments in infrastructure projects. The funding source for these infrastructure projects is a portion of the unencumbered carryover balance that exceeds the 65% target, which was recommended by the city's consultant several years ago, following a financial stress analysis.

As in 2008, the administration is planning for a scenario in which income tax revenues remain depressed for several years. If it is used strategically, the carryover balance should enable the city to continue to make catalytic investments in infrastructure that generate new revenues while maintaining or improving upon existing service levels. This strategy was very successful during the recession, and I believe that it can be successful during the pandemic. Furthermore, the city's tax base continues to be more diversified in terms of industry and revenue type. This diversification will be critical as the city continues to deal with the loss of income tax revenue over multiple years.

Overall, there is good reason for optimism as the city is well positioned to successfully weather the current financial downturn. I am happy to have the opportunity to present this budget to you in the coming weeks, and I look forward to your feedback.



Joseph Stefanov
City Manager



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GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

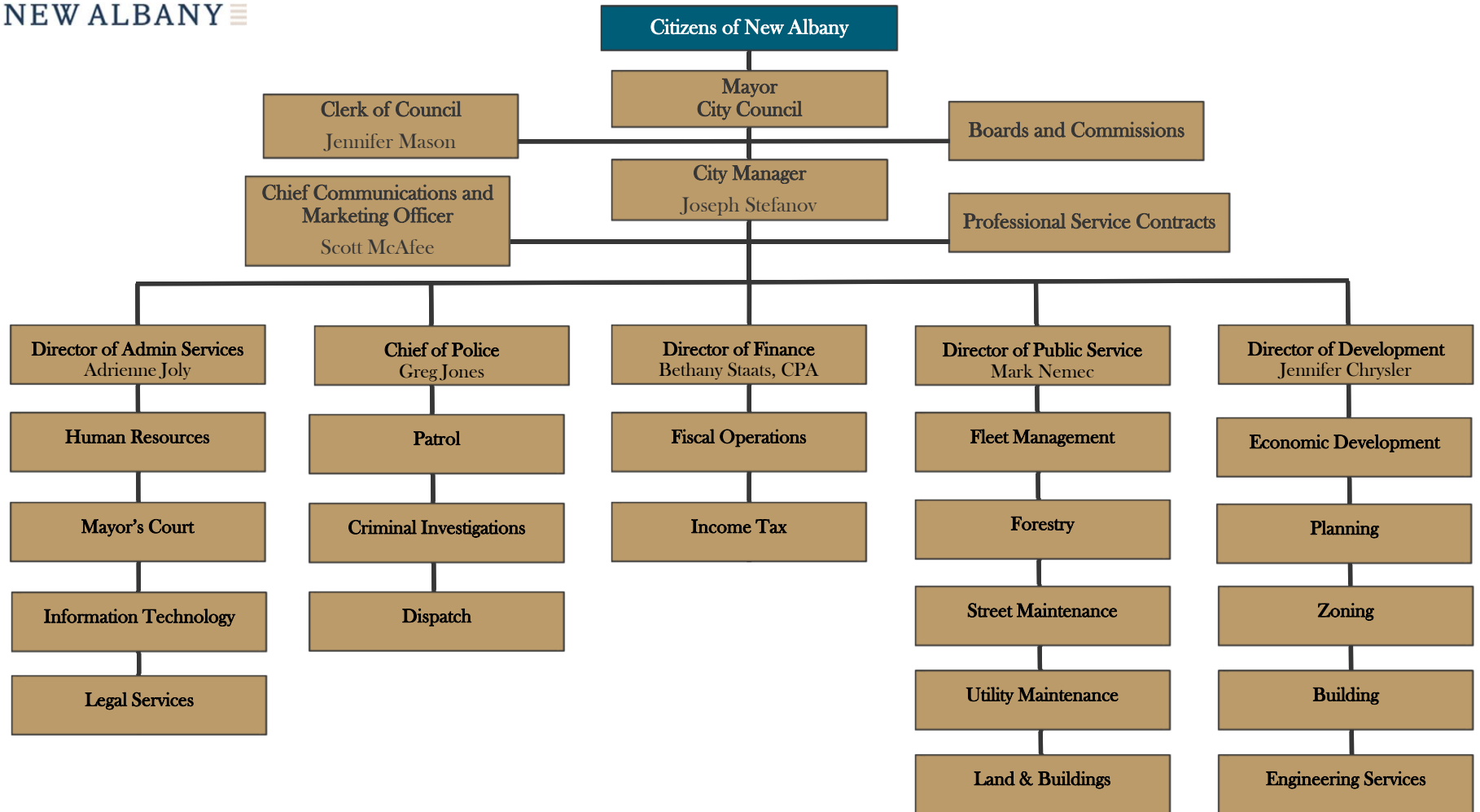
*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of New Albany
Ohio**

For the Fiscal Year Beginning
January 1, 2020

Christopher P. Morill
Executive Director



NEW ALBANY

Community Profile

New Albany, Ohio is a master planned community located fifteen miles northeast of Columbus, Ohio's capital city and ten miles from the John Glenn Columbus International Airport. New Albany's pastoral setting, timeless architecture, community events, world-class amenities and attention to detail offer an exceptional quality of life for its 10,933 residents. A careful balance between land uses and emphasis on developing the local economy has resulted in the city's sustained, yet carefully managed growth over the past three decades.

New Albany is also home to one of the largest master planned international business parks in the Midwest, featuring triple feed electric power and fiber optic capabilities for companies of all sizes. Since 1998, the Business Park has attracted more than \$5.5 billion in private investment resulting in nearly 12 million square feet of development and 16,000 jobs.

New Albany stands out as a community and was recently named the #1 Suburb in America by Business Insider.

Quick Facts (2020)

- Population estimate 10,933
- Square miles 16.83 (10,701 acres)
 - Number of homes 3,641
 - Median home value \$497,800
- Median household income \$203,409
 - High school grad 98.6%
 - College grad 78.5%
- Unemployment Rate 3.9%

Strategic Goals and Strategies

New Albany's first strategic plan was adopted in 1998. Since that time, it has been updated approximately every five years to respond to changing conditions and priorities that resulted from the city's continued growth, with the most recent update adopted in 2021. Each time, the planning effort was based on community input and sound planning principles designed to improve quality of life, address community needs, and protect investment for the long term.

The strategic plan allows for collaboration between the city, residents, and businesses proactively planning for an outstanding community of choice. This includes planning for pedestrian and bike-friendly amenities, community connectivity, dynamic mixed-use environments, parks and open space, timeless architecture, traditional neighborhoods, versatile residential choices, robust economic development, environmental sustainability, and a vibrant Village Center.

The strategic plan is the key policy guide for City Council, boards, commissions, and staff as they evaluate land use, development, annexation, and infrastructure decisions. It serves as a reference guide to evaluate the extent of public investments as well as the character, appropriateness, and overall quality of private development proposals.

The foundation of the New Albany community is rooted in four pillars: lifelong learning, health and wellness, arts and culture, and environment and sustainability. In addition to the four community pillars, the most recent adopted plan pulls forward the ten cornerstones that were established in the *2014 Strategic Plan* (see page 12), all of which are reflected and prioritized in the future vision for the city.

Over the past two decades, the City of New Albany has experienced continued growth and development. The strategic plan allows New Albany to prioritize community needs, prudently allocate city resources, guide private development, and generate revenue to support services and infrastructure needs while fulfilling the community's shared vision for the future.

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PLANNING PRINCIPLES

In addition to the four community pillars, this plan also pulls forward the ten cornerstones that were established by the community in the *2014 Strategic Plan*.

 <p>1 A COMPELLING ENVIRONMENT</p>	<p>Forge a distinctive, attractive, and thriving community; a compelling environment for residents, institutions, small businesses, and corporations.</p>
 <p>2 AN EXCITING DESTINATION</p>	<p>Foster a vibrant Village Center that acts as the heart for the community, attracting residents, those who work in the area, and visitors to New Albany.</p>
 <p>3 PEOPLE TAKE PRECEDENCE</p>	<p>Ensure that development is pedestrian-friendly and focuses on human interaction.</p>
 <p>4 CONNECTED COMMUNITY</p>	<p>Bring together residents physically by creating an interconnected networks of streets, paths, and leisure trails; and socially by supporting and encouraging community events and institutions.</p>
 <p>5 CAREFULLY CONSIDERED DESIGN</p>	<p>Integrate a diversity of uses, forms, and styles of buildings, spaces, and byways to provide rich experiences. Preserve, re-purpose, and reference 'historic' buildings and materials.</p>

These planning principles helped to shape the focus and recommendations of this strategic plan and serve as a filter for future community decision making. They provide a framework to protect the assets and character that define New Albany while encouraging it to improve and thrive.

 <p>6 A COMMITMENT TO QUALITY</p>	<p>Use authentic and high quality materials combined with careful design to reflect and nurture the quality of life, which includes similarly positioned services and offerings.</p>
 <p>7 RECOGNIZABLE COMMUNITY</p>	<p>Craft unmistakable cues that define New Albany when entering and within its boundaries.</p>
 <p>8 COMPREHENSIVE SUSTAINABILITY</p>	<p>Strive to make the community economically and environmentally sustainable.</p>
 <p>9 COLLABORATIVE GROWTH</p>	<p>Collaborate to create great places through partnership between owners, neighbors, institutions, schools, businesses, and government.</p>
 <p>10 ACCESSIBLE PARTICIPATION</p>	<p>Attract potential residents and businesses by making entry prescriptive, precise, and clear yet designed to welcome and encourage participation and involvement.</p>

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Our tagline – **COMMUNITY CONNECTS US** – is a rallying cry that brings people together and helps our audience connect with us. As a master-planned community, New Albany collaborates with residents and businesses to create a shared vision for our future that brings people together to do more than live and work.



We are *connected* by our community pillars – lifelong learning, health and wellness, arts and culture, and the environment.

We are *connected* by our inclusive, collaborative approach to community building.



We are *connected* in building a smarter, stronger, healthier, greener community.

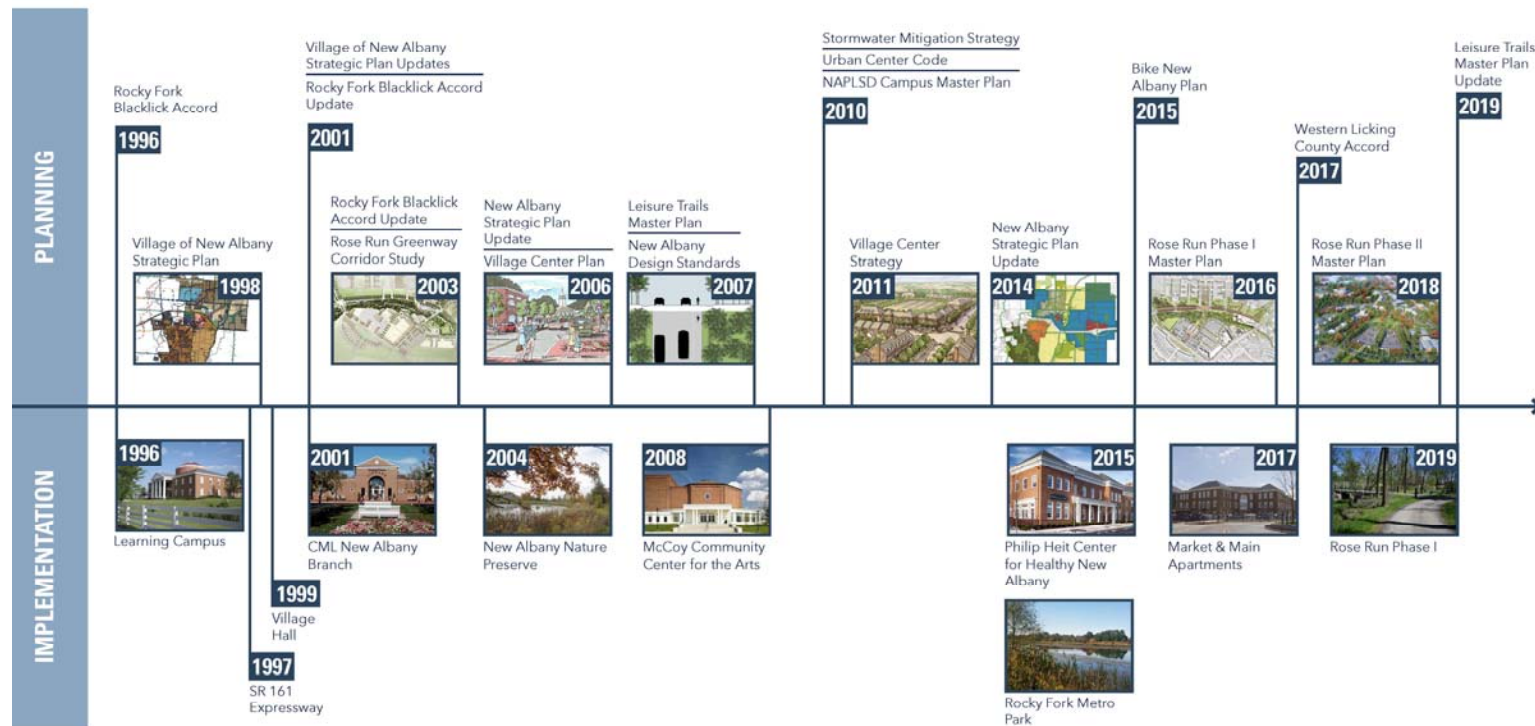
We are *connected* by the many amenities, programs and services – from leisure trails to fiber optic to events that bring us together.



Courtesy Caitlin Cipollo

NEW ALBANY

NEW ALBANY PLANNING TIMELINE



Municipal Government

Residents approved New Albany's first charter in 1992, giving the then-village greater local control and flexibility than the statutory form. Ohio statutes govern only on matters which the New Albany Charter does not address. The charter is reviewed every ten years and any proposed revisions must be approved by the New Albany electorate before they can be enacted.

New Albany utilizes the Council-Manager form of government, which combines the political leadership of elected officials with the managerial experience of an appointed, professional city manager whom serves as New Albany's CEO.

City Council is the legislative branch of government consisting of seven members, one of whom is the mayor. City Council and mayoral elections are held in November of odd-numbered years and are non-partisan. Council members are elected by residents to four year terms.

The mayor, in addition to the powers, rights and duties of a City Council member, presides over meetings and often acts as a spokesperson to other governments. The mayor has no veto powers.

City Council has been granted certain powers by the Ohio Constitution, the laws of the State of Ohio and the New Albany Charter. These powers are exercised through the adoption of ordinances and resolutions. Among other things, the charter gives City Council the authority to create and abolish departments, commissions, boards and committees, audit accounts and records, conduct inquiries and investigations, levy taxes, enforce laws and regulations, adopt a budget and appropriate funds, adopt building and zoning regulations and hire a city manager.

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New Albany Boards and Commissions

Architectural Review Board

New Albany Code 1157.05, Ord O-02-2011, Ord O-26-2007, Ord O-10-1998

Duties: Review plans, drawings, and signage applications. Issue Certificates of Appropriateness for environmental or zoning changes. Hear appeals made under New Albany Code section 1157.

Board of Construction Appeals

New Albany Code section 1305.09

Duties: Hear all appeals related to 1, 2, and 3 family dwellings. Jurisdiction over licensing procedures when determination is needed as to the issuing, detaining, or revoking a license.

Board of Zoning Appeals

New Albany Code section 1107.03, Charter section 10.03

Duties: Hear and decide appeals regarding legislation and administrative determinations related to zoning and land use; variances from zoning area regulations and general development standards. Subpoena witnesses, administer oaths, compel discovery as needed.

Cemetery Restoration Advisory Board

Resolutions 52-2015, 66-2015, and R-30-2019

Duties: Advise on issues related to the restoration and maintenance of New Albany cemeteries.

Charter Review Commission

City Charter Chapter 13

Duties: Review Charter and report findings and conclusions to Council along with recommendations for amendments.

Community Improvement Corporation

Ordinance O-15-2006

Duties: Trustees adopt by-laws and govern the CIC, handle CIC employee matters, handle CIC financial matters, act as agent of New Albany

Community Reinvestment Area Housing Council

O.R.C. 3735.69

Duties: annual inspection of tax exempt properties within the community reinvestment area and hear appeals

Economic Development Commission

Estab. April 6, 2014, per Ordinance O-13-2004

Duties: study, analyze, and make recommendations regarding economic development of city

Inclusion, Diversity & Equity Action (IDEA) Committee

Estab. December 15, 2020, per Motion

Duties: address issues of inclusion, diversity and equity in a manner which helps create a better understanding and acceptance of the diverse beliefs and cultures as one community.

New Albany Boards and Commissions

Joint Parks District

Estab. April 23, 1999, per ORC 755.41(B), O-29-2002 amended

Duties: Oversee fiscal operations of JPD, approve budgets

New Albany East Community Authority

Estab. March 24, 2015, per Ord 06-2015

Duties: Independent taxing authority issues debt which monies can be used to support infrastructure projects. Collects some income taxes by contract with developer.

Parks and Trails Advisory Board

New Albany Code section 139, Ord 22-2000, Ord 15-2007

Duties: advisory, make recommendations regarding parks and trails

Personnel Appeals Board

New Albany Charter 10.04

Duties: Shall hear appeals from administrative determinations made pursuant to Administrative Code.

Planning Commission

New Albany Code section 1107.02, Charter section 10.02

Duties: hear applications for land use, zoning classifications, recommend legislative actions, review legislation, rules, and regulations

Public Records Commission

Ohio Revised Code, New Albany Charter, New Albany Code Section 143

Duties: Review records policies and retention schedule, approve destruction

Rocky Fork Blacklick Accord

Ord 11-1997 and Ord-05-2012

Duties: Evaluation applications for rezoning and make recommendations to the planning body of the impacted jurisdiction (Cols, NA, Plain Township) in the RFBA area

Income Tax Board of Review

Orig. Ordinance O-05-2001, then New Albany Code Ch. 181 and 183

Duties: hear tax appeals, issue resolutions/declarations

Tax Incentive Review Council (TIRC) – Franklin Co.

O.R.C 5709.85

Duties: Review status of businesses with tax exemptions and make recommendations to council

Tax Incentive Review Council (TIRC) – Licking Co.

O.R.C 5709.85

Duties: Review status of businesses with tax exemptions and make recommendations to council

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Population

New Albany is a thriving community with a US Census population estimate of **10,933** residents as of July 2019. This represents a 39.0% increase from the April 2010 US Census total of 7,867 residents.

It is estimated that males make up 5,667 (51.9%) of the population and females make up 5,258 (48.1%). The largest share of the population is between 5-14 years and 45-54 years. The median age of New Albany residents is **38.3**.

Age	Total
Under 5 years	811
5-14 years	2370
15-19 years	940
20-34 years	869
35-44 years	1952
45-54 years	2322
55-64 years	769
65-74 years	422
75-84 years	327
85 years and over	143

Real Estate

New Albany (Corp.)

Franklin and Licking Counties

Key Metrics	December			Year to Date		
	2019	2020	% Change	Thru 12-2019	Thru 12-2020	% Change
Closed Sales	20	10	- 50.0%	235	236	+ 0.4%
In Contracts	17	14	- 17.6%	242	250	+ 3.3%
Average Sales Price*	\$713,517	\$875,350	+ 22.7%	\$645,828	\$717,146	+ 11.0%
Median Sales Price*	\$718,200	\$645,500	- 10.1%	\$581,000	\$634,450	+ 9.2%
Average Price Per Square Foot*	\$186.21	\$190.33	+ 2.2%	\$181.21	\$194.59	+ 7.4%
Percent of Original List Price Received*	92.5%	93.3%	+ 0.9%	95.1%	96.5%	+ 1.5%
Percent of Last List Price Received*	97.2%	97.7%	+ 0.5%	97.4%	98.2%	+ 0.8%
Days on Market Until Sale	97	122	+ 25.8%	65	57	- 12.3%
New Listings	5	13	+ 160.0%	284	258	- 9.2%
Median List Price of New Listings	\$599,900	\$659,900	+ 10.0%	\$619,450	\$639,900	+ 3.3%
Median List Price at Time of Sale	\$724,950	\$664,450	- 8.3%	\$594,900	\$649,900	+ 9.2%
Inventory of Homes for Sale	35	21	- 40.0%	—	—	—
Months Supply of Inventory	1.7	1.0	- 41.2%	—	—	—

* Does not account for sale concessions and/or downpayment assistance. | Percent changes are calculated using rounded figures and can sometimes look extreme due to small sample sizes.

In 2019, the Columbus Metro Residential Real Estate market was named the #1 real estate market in the nation by Realtor.com. New Albany is no exception. Through December 2020, the median sales price was \$645,500; well above the median for other neighboring municipalities and the highest in the Columbus Metro area. With over 3,641 homes and only 0.33 homes per acre, New Albany continues to be a sought after community.

New construction of two neighborhoods for the 55+ community provide housing options for the empty nesters that want to ‘right’ size and remain in our connected community.

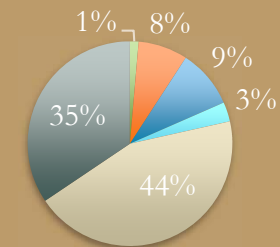
31.26% of New Albany land is residential; 47.11% is commercial use, 11.85% is Civic/Institutional/Governmental and 9.78% is dedicated park/open space.

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Schools and Education

Our Learning Community for New Albany, Ohio is approximately 20 miles northeast of Columbus, and our schools are located on a central Learning Campus in the heart of the City. The school district serves an area of 26 square miles. Unlike some suburban communities that are sprawling with unregulated growth, New Albany is seeking to develop as a “balanced” community, a 21st Century community in which its more than 10,000 residents, business enterprises, developers, government entities, and schools share a common vision.

Our School District, New Albany - Plain Local Schools is a consistent performer earning the maximum of indicators on the state report card issued by the Ohio Department of Education (ODE). Even though our district is in the top 10% of districts in the State of Ohio, it continues to pursue even higher levels of excellence. The district’s Performance Index score has steadily risen every year, demonstrating the constant pursuit of raising student achievement.



- < High School or Equivalent
- High School or Equivalent
- Some College/No Degree
- Associates Degree
- Bachelors Degree
- Graduate School/Professional Degree

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Overview Summary

Consolidated Financial Presentation

The financial activity of New Albany is undertaken in accounting entities called funds. New Albany has a number of funds that have been classified in accordance with standards established by the Governmental Accounting Standards Board (GASB). Nine years of financial information is displayed for each of those funds. In addition to the individual fund displays, financial information has been consolidated and presented in two different formats. The first presentation, located on pages 44-45, is formatted in a traditional operating statement format and displays nine years of financial information. The second format, located on page 47, consolidates the 2021 financial information and allocates the revenue and expenditures between the categories of operations and capital & development to show each category's level of sufficiency. These two categories are further broken down into subcategories, which are described further in the funds section of this budget document.

Regardless of how the presentation is formatted, it is important to point out that the consolidated financial information is not considered appropriate for governmental accounting purposes because the revenues and balances of some funds have restricted purposes. Examples are the Street Maintenance Construction and Repair and the State Highway funds, which receive money from the State's gasoline taxes and motor vehicle license fees. The Ohio Constitution provides that any money from these sources can only be used for street and highway purposes. Additionally, City Council has internally designated some funds for special uses. This designation provides the community with an understanding of the intended use of the funds. One such fund is the Safety Town Fund.

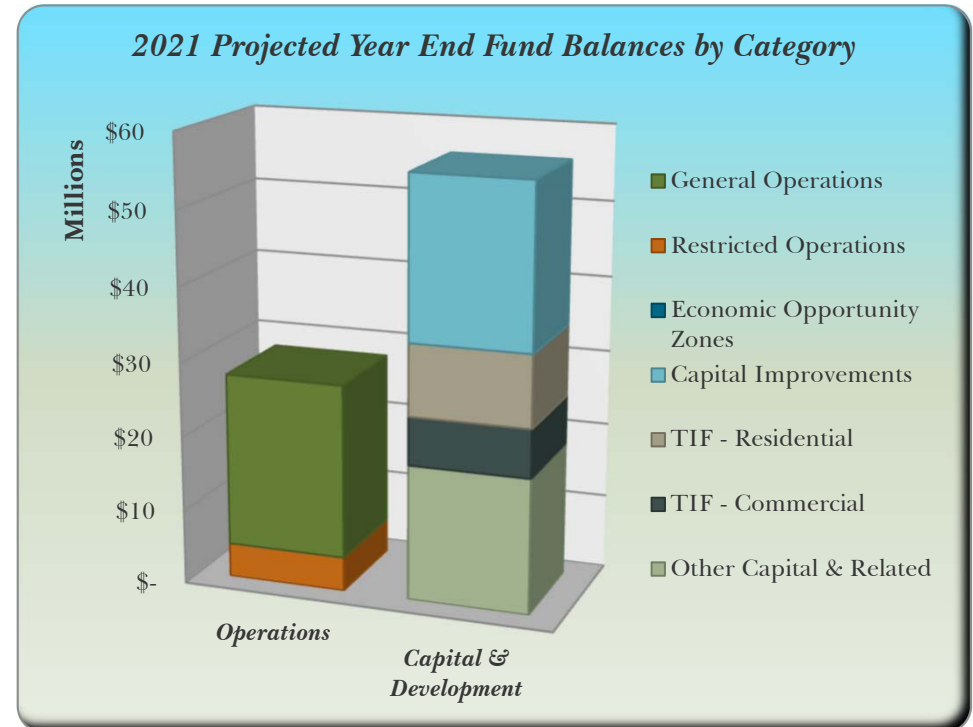
The ending fund balance, regardless of fund type or presentation, is the excess of revenue and other sources over the expenditures and other uses at the end of the year. In both presentations of the consolidated financial information, the ending fund balance is segregated into operations and capital & development categories. The operations category is comprised of general, restricted, and Economic Opportunity Zones (EOZ). The capital & development category consists of capital improvements, tax increment financing (TIF) – residential, tax increment financing (TIF) – commercial, and other capital and related.

As mentioned previously, the Operations category is segregated into three categories: general, restricted, and EOZs. The funds included in each of these categories are described on pages 48, 53-54, and 69. A brief description of each category is provided below.

NEW ALBANY

General Operations – The general operations category includes funds whose resources are either unrestricted (available for use of any city activity deemed appropriate by Council) or are directly related to the New Albany’s general operations. This category is dominated by New Albany’s General Fund, whose fund balance consists of both unrestricted balances and a reserve (restricted funds), set at 65% of the annual operating expenditures. The overall fund balance is projected to be fairly consistent through 2024 after a significant transfer to Capital Improvements in 2021. In addition to General Fund annual operating expenditures, the fund balance is being utilized to fund other operations and capital investments in other funds. Two such uses included in this annual budget are the transfers to the Debt Service Fund for the payment of outstanding debt and to the Capital Equipment Replacement fund to replace funds spent on current year purchases and additional amortization of the historical cost of equipment. A transfer to the Severance Liability fund has been included for 2021 to replace funds used for retirements and terminations. A transfer to the K9 Patrol unit has been included to fund the additional costs related to operating a K9 Patrol unit.

Restricted Operations – The restricted operations category includes funds whose resources are derived from specific taxes, grants, or other restricted or committed resources. The use and limitation of these funds is specified by city ordinance or federal or state statutes. Due to the nature of these funds (expenditures being directly tied to restricted source of revenue) most of the funds within restricted operations maintain a consistent balance each year.



Economic Opportunity Zones (EOZ) Operations – The EOZ operations category includes funds whose resources are derived from net profits and withholding income tax received from businesses located within the New Albany International Business Park. The resources deposited into the EOZ funds are those required to be shared with other entities according to agreements that are in place. Due to the nature of these funds (all revenue received is expended according to sharing agreements), they usually carry a zero balance.

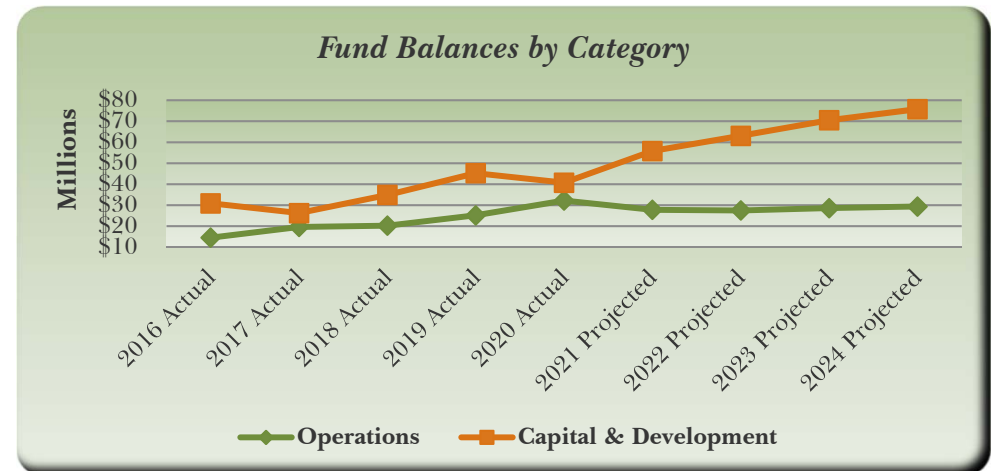
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The capital & development category consists of capital improvements, TIF – residential, TIF – commercial, and other capital and related. The funds included in each of these categories are described on pages 73, 81-82, 97-98, and 103. A brief description of each category is provided below.

Capital Improvements – The improvement category includes funds whose resources are expended solely for the improvement of capital and related projects. The overall fund balance in this category is projected to vary in accordance with project funding, however, the increasing balance in the Infrastructure Replacement fund helps to offset increased capital expenditures in other funds. This fund is accumulating resources for future projects related to when the replacement or repair of current infrastructure is necessary. Capital Improvements are further described in the Capital Section starting on page 172.

TIF – Residential – The TIF – Residential category includes funds which are used to account for established residential TIF districts within New Albany. The overall fund balance in this category is projected to increase over the next several years; however, a majority of these funds have began making annual debt service payments for the 2018 Rose Run project for the life of the bonds. This is in addition to already established debt payments in the Windsor TIF fund. These funds also account for the sharing of revenue with Plain Township the amount it would have received for fire and ems services per the TIF agreements in place. Payments to the school districts for “non-school” TIF districts are made directly to the schools and are not accounted for in these funds.

TIF – Commercial – The TIF – Commercial category includes funds which are used to account for established commercial and mixed use TIF districts within New Albany. The overall fund balance in this category is projected to increase through 2024 and will be evaluated for capital projects as funding is available to be included in New Albany’s Capital Improvement Plan. As additional projects are approved within the TIF areas, there are plans to utilize the funds in future years. These funds also account for the sharing of revenue with the appropriate township (Plain/Jersey) in the amount it would have received for fire and ems services per the TIF agreements in place. Payments to the school districts for “non-school” TIF districts are primarily made directly to the schools and are not accounted for in these funds. The Village Center TIF is a “school” TIF (meaning the revenue is not shared with the school district); therefore, there is a separate agreement that addresses the manner in which revenue is shared during the life of the TIF.



NEW ALBANY

Allocation of Resources

The total resources of New Albany are used for two broad purposes: 1) to provide for the day-to-day operations of the city and, 2) to address New Albany's long-term and development needs. Both purposes are vitally important to the quality of life and values of New Albany. Resources for operations ensure that the streets are adequately patrolled and maintained, leaves are collected, snow is removed on a timely basis, employees are paid, and that New Albany continues to provide the many other services that residents have come to expect.

Resources for long-term needs are used for infrastructure construction and reconstruction, parks and leisure trail improvements and the maintenance of the city's facilities. These investments are commonly referred to as *capital improvements*. Resources for long-term needs can be used in one of three ways. The first method is to pay for projects with cash on a pay-as-you-go basis. This generally places a limit on the volume of projects that can be undertaken during the year. The second method is to leverage the available funds by borrowing money and retiring the debt over time. The method of borrowing is typically the issuance of general obligation municipal bonds. The third method, which is fairly unique to New Albany, is to request funding from the New Albany Community Authority (NACA) Economic Development fund which, per the City's agreement, is funded by 30-50% of the income tax on net profits and withholdings received from businesses in three of the four Economic Opportunity Zones in the New Albany International Business Park.

Budget Format

The City Manager's budget message provides an overview of the budget as a whole and of the General Fund projections.

The community profile introduces New Albany and provides quick facts.

The overview summary begins with the description of the budgetary presentation and the different categories of funds. The 2021 projected fund balance by category and nine years of ending balances are displayed and discussed for each of the categories.

In the pages following the overview summary, significant revenues and expenditures are discussed in detail. Fund summaries follow the revenue and expenditures. The fund summaries include actual information for fiscal years 2016 through 2020, adopted appropriations and revenue estimates for 2021, and future projections for 2022 through 2024. The projections are intended to provide the long term planning perspective needed to properly evaluate funding and allocation decisions for 2022-2024; however, these are merely estimates to gain perspective on possible trending and will be re-evaluated in each of the future annual budget processes. The projections do take into consideration the potential effect of COVID-19 on the local economy and a potential slow recovery based on information available.

New Albany's fund structure consists of the following fund types: the General Fund, special revenue funds, capital projects funds, a debt service fund, and fiduciary (custodial) funds.

The General Fund accounts for most general operations of New Albany. In 2021, the City estimates approximately 38% of the operating revenue, or 26% of the overall revenue and 55% of the operating expenditures, or 35% of overall expenditures, to be captured through this fund.

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Except for the 65% reserve, the General Fund balance is unrestricted and available for use for any city activity deemed appropriate by Council. This budget strives to maintain a healthy excess balance greater than \$5 million to weather the uncertainty of the economy for the next few years. With the close of fiscal year 2020, the excess balance exceeds that target for all future years projected.

The revenues and fund balances of the special revenue funds are either internally or externally restricted. This means that they can only be used for their intended purpose. An example of an externally restricted fund is the Street Maintenance Construction and Repair Fund, whereby the State of Ohio legally restricts gasoline tax for the maintenance and repair of the streets. Examples of internally designated funds are the Economic Opportunity Zones Funds. City Council established these funds to account for and disburse the income tax related to net profits and withholdings received from businesses in the New Albany International Business Park to the appropriate parties per agreements that are in place.

Capital Projects funds are used to account for monies committed for capital equipment, capital improvements, and development within New Albany.

The Debt Service Fund is a debt service fund for the payment of principal and interest on outstanding debt obligations and other similar expenses. The debt service revenue is transfers from other funds responsible to pay the debt obligations.

Fiduciary funds are custodial in nature, and thus, a budget does not appear in this book.

A diagram displaying the funds of the New Albany by fund classification can be found preceding the “Consolidated Presentation – All Funds” table in the “Funds” section. For budgetary presentation, these same funds are listed in an additional diagram according to their function and purpose within the city. This additional table is how the funds are displayed, by “operation”, throughout the remainder of the Annual Budget Program.

There is a section for each of the departments of New Albany. Each department section includes: a description of the department and its functions; an organizational chart and staffing information showing authorized personnel for 2018-2021 with related notes; five years of actual (2016-2020) and adopted 2021 financial information.

The capital section includes a list of the 2021 capital equipment purchases and the amortization of the historical cost of all capitalized equipment to determine the annual funding needed as a transfer from the General Fund to the Capital Equipment Replacement Fund. This section also includes a Capital Improvements projects list based from the Capital workshop held in September of 2021, which includes proposed funding sources and lists projects through 2025.

The appendices contain: various expenditure summaries; the 2021 Exempt and Non-Exempt Wage Plan; Position Summary Schedule; Information Technology Budget; Five-Year Financial Plan (2021-2025), Summary of Changes – Proposed to Adopted, Significant Financial Policies and City Service Contacts.

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Budget Process & Methodology

Budget Process & Schedule

Ohio law requires New Albany by mid-July of each year to prepare an estimate of resources available for expenditure in the following year. This estimate of resources is known as the *Tax Budget*. The annual budget development process begins with the development and submission of the Tax Budget to the Franklin and Licking County Budget Commissions. The separate Commissions review the Tax Budget, approve it and generate a *Certificate of Estimated Resources*. This certificate serves as the basis of available funds for the development of the expenditure budget.

The New Albany Charter requires that the City Manager, in consultation with the Finance Director, develop revenue and expenditure estimates and present a proposed budget to City Council for their consideration at the first regularly scheduled Council meeting in November prior to the beginning of the next fiscal year.

Budget Basis of Accounting

A jurisdiction's "budget basis of accounting" refers to when revenues and expenditures are recognized in the accounts for budgetary purposes.

State law establishes the budget basis of accounting for all entities in Ohio. New Albany utilizes a modified cash basis for its budgetary basis of accounting, or "cash-encumbrance basis". Revenue and expenditure transactions are recognized when the cash is received or disbursed, or when a commitment has been recorded as an encumbrance against an applicable appropriation.

An encumbrance is a commitment to purchase goods and services, and includes one or more year's payments depending on the relationship between the services rendered and the stream of payments. For example, when a service contract is signed, an encumbrance is established to reserve those funds necessary to pay for the services rendered. Payment is made after the invoice for services is received.

All annual appropriations lapse at year-end to the extent that they have not been expended or lawfully encumbered. Fund balances are shown as unencumbered cash balances. The cash-encumbrance basis of budgetary accounting is the basis used for all interim financial statements during the year as well.

The financial records are maintained through the year on the budgetary basis aforementioned. The basis of budgeting (cash-encumbrance basis) used for each fund in the annual budget is not the same as the basis of accounting used in the financial statements prepared at year-end for external reporting purposes.

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The year-end financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local governmental units which is an accrual basis of accounting. Such basis of accounting indicates revenues are recognized when they are earned (whether or not cash has been received), and expenditures are recognized when goods and services are received (whether or not cash has been disbursed), which differs from the budgetary basis presented in this Annual Budget Program.

Budgetary Control

Ohio Revised Code (ORC) §5705.38(c) requires each municipality to present their annual operating budget to their legislative authority, at minimum, at the level of fund, department, and within each department, identifying personal services and other expenditures. New Albany adopts its annual budget at the level of fund, function/department, and within each function/department, personal services and operating and contractual services. In addition, within each fund, capital, debt services and transfers and other financing uses (OFU) are budgeted.

Fund is the individual fund number and description established by the authority to separate and control expenditures of specific monies. While all governmental funds are included in the annual appropriation ordinance, agency and fiduciary funds are not included.

Function/Department represents groupings of functionally similar tasks performed by the jurisdiction and is the local equivalent of the ORC-required department. There are twelve major programs/departments identified by the Director of Finance that include the following:

- Council
- Police
- Community Development
- Administrative Services
- City Attorney
- General Administration
- Public Service
- Finance
- Land & Building Maintenance
- Capital
- Debt Services
- Transfers & OFU

The final ORC required component is *Object*. The object code is the lowest level of control provided for in the appropriation legislation. The current format provides the level of detail required by the ORC while not unduly restricting the ability of the Director of Finance to manage the budget without submitting numerous supplemental appropriations to provide for minor budget transfers. In this budget structure, similar types of account numbers are grouped together into higher-level summary accounts. These summary groups include:

- Personal Services
- Operating & Contractual Services
- Capital
- Debt Service
- Transfers & OFU

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The permanent appropriation ordinance initially passed at the last Council meeting of the preceding fiscal year, sets the budget which determines the legal level of control. Amendments to authorized appropriations at the legal level of control may be made periodically as changing circumstances dictate. As in previous years, the 2021 Permanent Appropriation Ordinance authorizes the Director of Finance to make budget transfers of up to \$10,000 between appropriation line items, per quarter, within a department and fund. Such transfers will be reviewed by the City Manager on a quarterly basis. Any transfer request in excess of \$10,000, or any request to transfer between funds or departments, is required to be approved by City Council ordinance. In addition, *any* increase or decrease in appropriation, regardless of the amount, is also required to be approved by City Council ordinance. Budget transfers or Supplemental appropriations requiring council approval will be recommended to City Council by either the City Manager or the Director of Finance along with the rationale supporting the requests as needed.

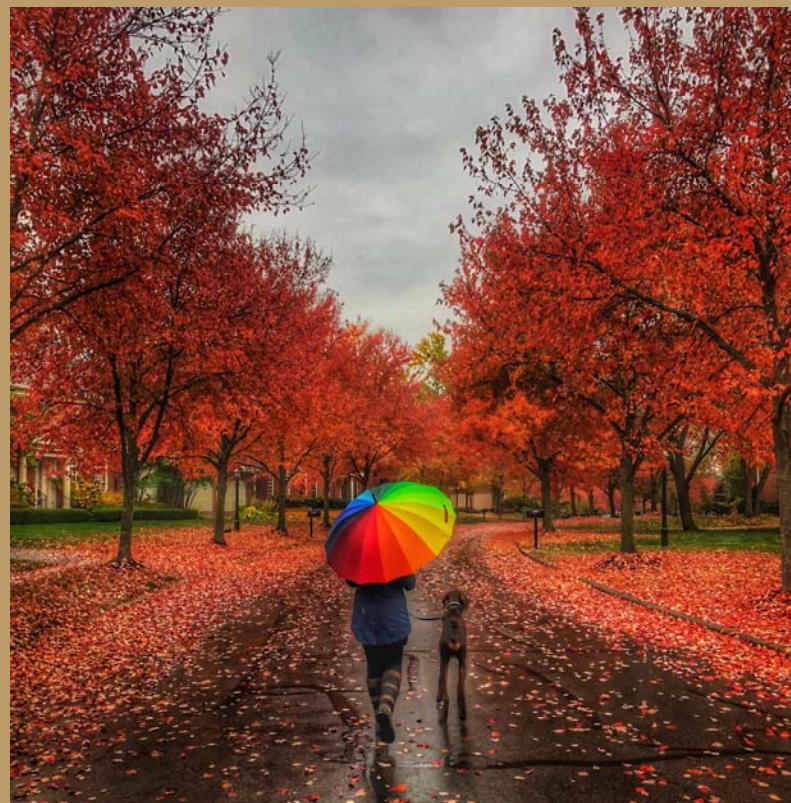


Photo courtesy of Sarah Higgiston

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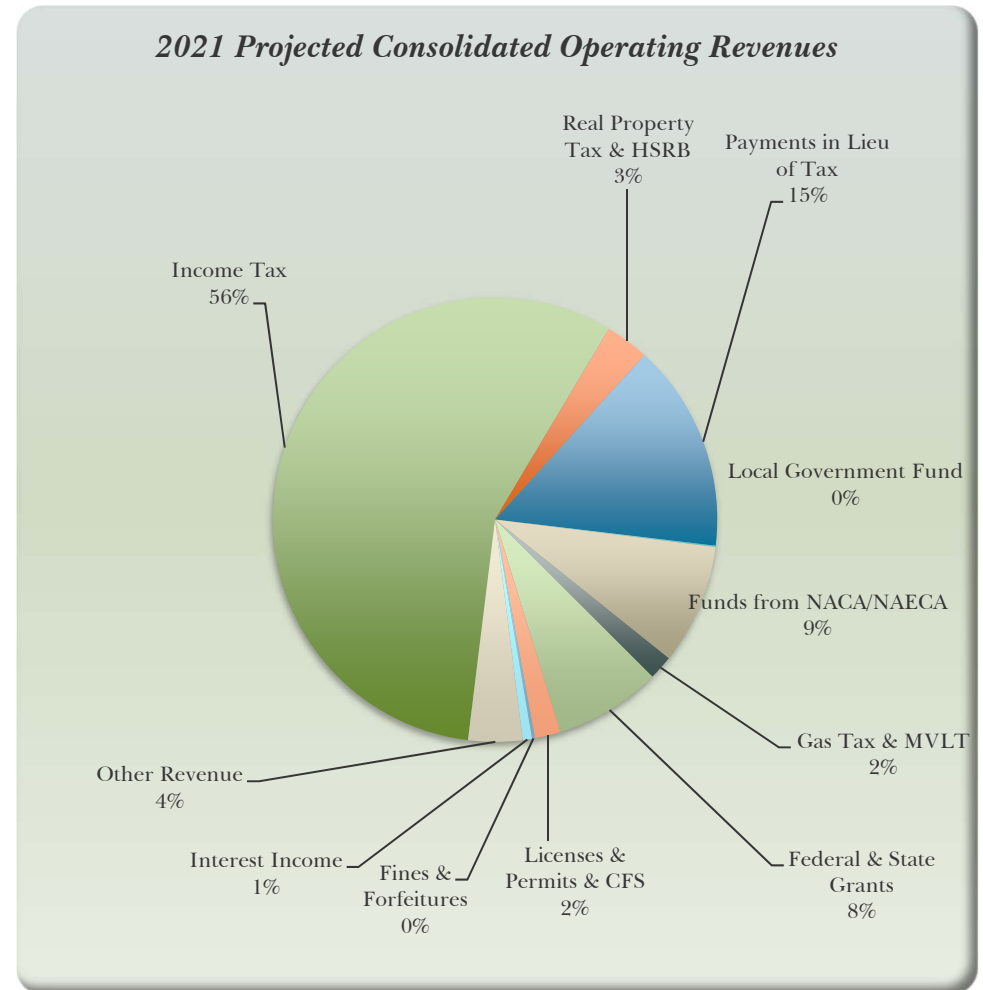
Revenue Summary

New Albany has limits on the resources that are needed to provide the services that enhance the quality of life of its residents. The limits are affected by a number of factors including: appropriate city and state laws; appropriate rates; demographics; and local and regional economic conditions. The proposed budget takes into consideration the potential impact of the global pandemic, COVID-19, on the local economy and is conservative in all revenue projections as a result.

The following pages provide estimates of New Albany's major revenue sources. Actual data is presented for 2016 through 2020, while projections are provided for the years 2021 through 2024.

New Albany uses trend analysis to estimate various sources of revenue. Estimates for property tax and the Local Government Fund are provided by Franklin and Licking counties. New Albany's estimated revenues for 2021 are broken out into the following major categories:

- Income Tax
- Payments in Lieu of Taxes
- Funds from NACA/NAECA
- Federal & State Grants
- Fines & Forfeitures
- Other Revenue
- Real Property Tax & HSRB
- Local Government Fund
- Gas Tax & MVLTL
- Licenses & Permits & CFS
- Interest Income



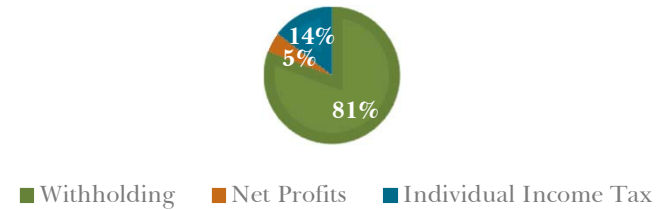
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Income Tax

Residents voted in May 2003 to approve an increase in New Albany’s income tax rate from 1.0% of taxable earnings with a 50% credit for local income taxes paid to neighboring jurisdictions, to 2.0% with 100% credit (up to 2%). On an individual level, the income tax applies to earned income and gambling/lottery winnings. Businesses are also subject to income tax on their net profits and withhold amounts for their employees.

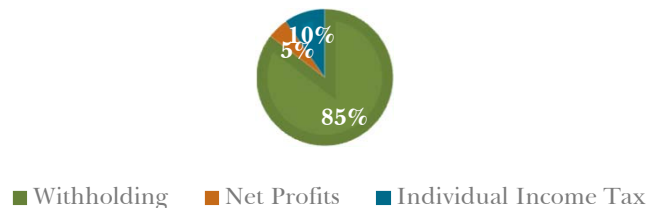
The income tax is the largest revenue source for New Albany representing approximately 45% of overall revenue and 83% of the General Fund operating revenue. Based upon a percentage of earned income, the income tax is one source of revenue that traditionally increases each year, however, such increases are not projected for 2021 and the foreseeable future due to the potential effect of COVID-19 on local businesses and individuals. There are three components to the income tax: withholdings remitted by employers, filings by individual residents of New Albany, and the net profits of businesses located in or doing business in New Albany.

**INCOME TAX (BY SOURCE) -
2021 PROJECTED (GENERAL FUND)**



Since the income tax is a percentage of income, historically, the income tax increases as salaries increase. This trend reverses during economic downturns as anticipated for 2021 and beyond with local businesses having the ability to carry forward a loss from 2020 for the next 5 years. Previous increases in income tax receipts could be attributed to the improvement of general economic conditions for New Albany employers and residents in those years including the addition of jobs throughout the community as development of the New Albany International Business Park continued. Although, the immediate future of this revenue source is projected to be less than previous years, New Albany’s proactive economic development program has continued to be successful in adding new jobs by attracting and securing new businesses and helping existing businesses expand, which may in turn help offset potential downturns in the coming years.

**INCOME TAX (BY SOURCE) -
2021 PROJECTED (ALL FUNDS)**

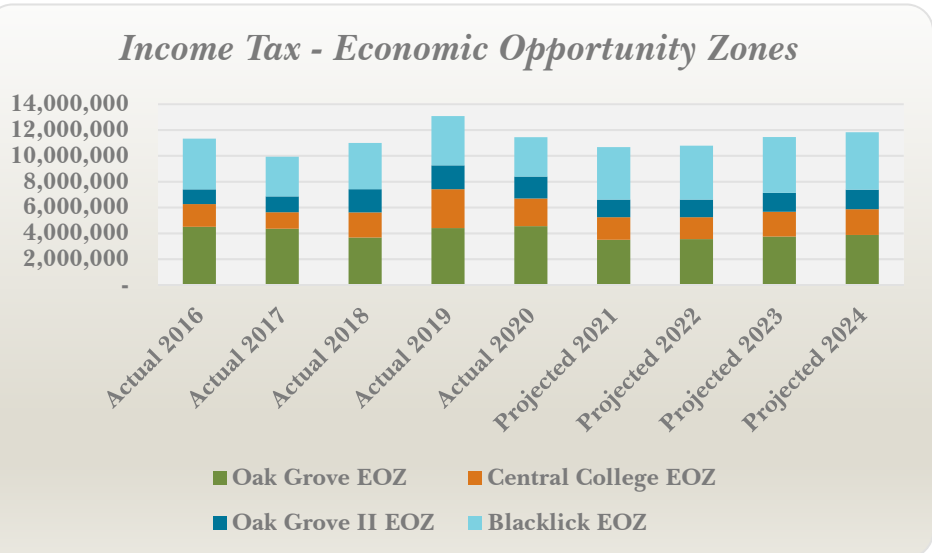
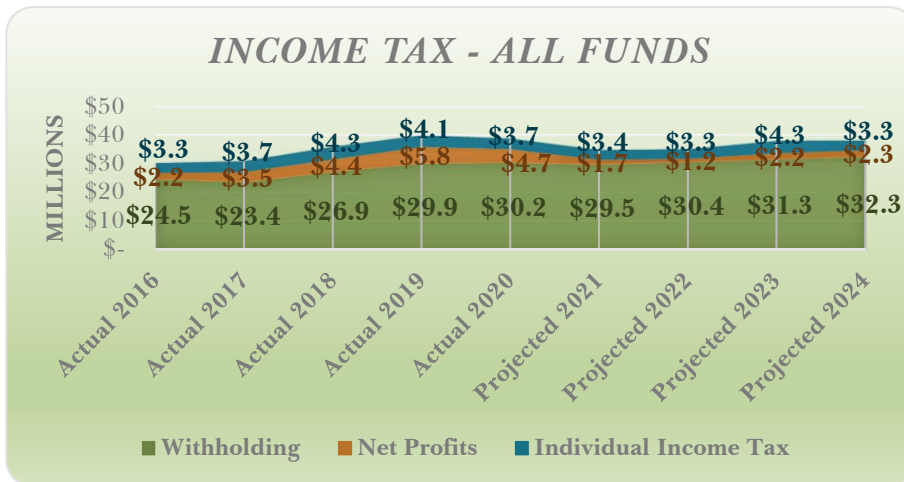


With an expected downturn of the economy, the projected revenue for 2021 is now \$34.5 million. The following years, 2022 – 2024, have been adjusted for the potential affect of a recovering economy and is not expected to return to the 2019 level of \$39.7 million within that time.

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Along with the potential effect of COVID-19 on the economy, these projections are also subject to Ohio municipal tax legislation, Amended Substitute HB5, and HB49, which allow for the net carry-forward of a loss for five years and the State collection of income tax from Net Profits. In addition, HB197 was passed on March 27, 2020 and which stated for the emergency period declared by Executive Order 2020-01D, and for 30 days after the conclusion of that period, for employee municipal income tax purposes an employee generally is deemed to perform services at the employee's principal place of work regardless of where the employee actually works. In June 2020, this legislation was challenged and the outcome has yet to be determined. Due to some of the complicated components of the aforementioned facts, the actual impact is still being analyzed and cannot be determined at this time.

Income tax receipts are deposited into various City funds. All individual income tax revenue is distributed 85% to the General Fund for operations, 12% to the Capital Improvement fund for investment in capital improvements and 3% to the Park Improvement fund for investment in park improvements. Withholding and net profits tax revenue are primarily attributable to the New Albany International Business Park and are subject to the revenue sharing agreements within each Economic Opportunity Zone. See page 70 of the "Funds" section for a break down of the EOZs. New Albany's portion of the income tax revenue received in the EOZs are distributed the same as the individual income tax revenue.



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Real Property Tax and Homestead & Rollback

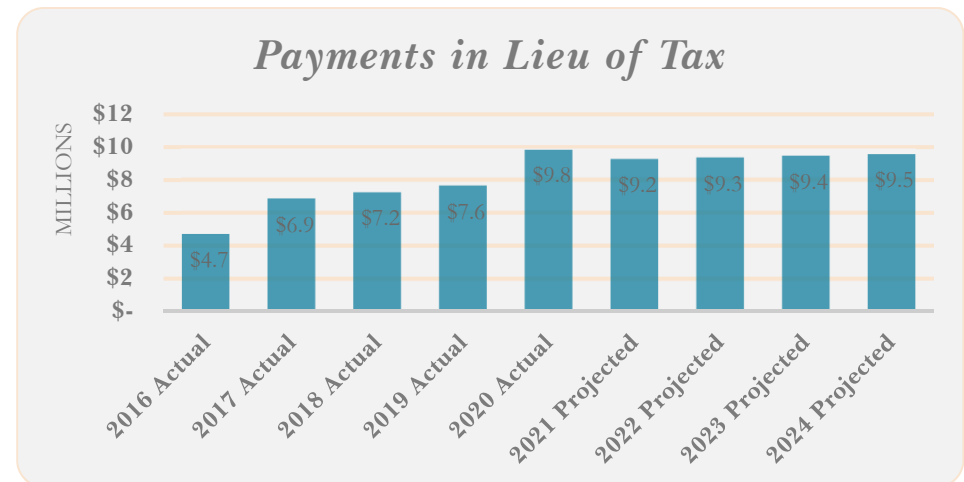
Property tax is growing at a modest pace primarily due to the growth that is happening within the city’s Tax Increment Financing (TIF) Districts. Real Property Tax and related Homestead & Rollback reimbursements from the State of Ohio are recorded in the General Fund. New Albany receives real property tax from both Franklin County and Licking County. The full tax rate for New Albany is \$1.94 per \$1,000 of assessed value and \$1.70 per \$1,000 of assessed value for property in Franklin and Licking counties, respectively. Real property tax is collected in arrears, therefore 2021 receipts are for 2020 assessed values.

Payments in Lieu of Tax (PILOT)

New Albany, pursuant to the Ohio Revised Code and city ordinances, has established various Tax Increment Financing Districts (TIFs). A TIF represents a geographic area wherein increased property values created by virtue of economic development after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as a “payment in lieu of taxes” or PILOTS, as though the TIF had not been established. These PILOTS are then dedicated to the payment of various public improvements within or adjacent to the TIF area. Property values existing before the commencement date of a TIF continue to be subjected to property taxes.

TIFs have a longevity of the shorter period of 30 years or until the public improvements are paid for. The property tax exemption then ceases; payments in lieu of taxes cease, and property taxes then apply to the increased property values. For more information on the individual TIF funds that the City has established, see pages 81-82 and 97-98 in the “Funds” section.

PILOT revenue has been increasing steadily since 2016 as development continues in New Albany and as the earlier Community Reinvestment Area (CRA) and TIF agreements expire. For 2021, the City is projected to receive approximately \$9.2 million in PILOT revenue in comparison to just \$4.7 million in 2016. This increase can be attributed to a portion of Abercrombie’s abatement expiring and the receipt of revenue within TIF areas where development in previous years have been assessed.



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Gas Tax and Motor Vehicle License Fees

The gas tax and motor vehicle license fees are based on the number of vehicles registered in New Albany. State law has levied a tax of \$0.385 per gallon of gas and \$0.47 per gallon of diesel, effective July 1, 2019, which had increased from \$0.28 for both gas and diesel in previous years. New Albany receives its allocated distribution on a monthly basis.

Motor vehicle license fees are allocated to New Albany on a different basis. For each passenger vehicle registered in the city, the State levies a fee of \$20.00, of which \$6.80 is remitted to New Albany and the remainder is retained by the State. Franklin County and New Albany have levied an additional \$20.00. Of this, New Albany receives \$15.00 directly and the remaining \$5.00 is collected and retained by the County on behalf of the city to be used for improvements on certain city streets. New Albany applies to the County for this money when a project using the funding is identified. As of December 31, 2020, the balance on hand of the \$5.00 portion of these fees was \$426,813. New Albany's 2020 budget included this balance as part of the local contribution for the US 62 & State Route 161 project, however, the project has not commenced and has been included in 2021 due to the expansion of the project scope.

All gasoline tax and motor vehicle license fees received by the County are required to be deposited in the Street Construction Maintenance and Repair Fund (92.5%) and State Highway Fund (7.5%). Motor vehicle license fees received from the State are deposited in the Permissive Tax Fund. The projected receipts for 2021 are \$686,000 (exclusive of a \$400,000 draw from the County) which represents a moderate increase from 2019 collections and is a conservative estimate compared to 2020 actual revenue which was less than originally anticipated presumably due to limited travel due to COVID-19.

Funds from New Albany Community Authority

As part of the Economic Opportunity Zone agreements, New Albany distributes a portion of the income taxes received in the Central College (30%), Oak Grove (30%) and Blacklick (50%) EOZs to the New Albany Community Authority (NACA) Economic Development fund to pay for the redemption of debt issued for infrastructure built in the business park. As such, these monies distributed to the NACA Economic Development fund may also be requested by New Albany to be used for the purposes of additional development within the business park. In 2021, New Albany plans to request funding related to economic development related professional services, annual debt payment, and funding for the 2020 tax incentive program. The reduced request amount will allow for reserves within the NACA Economic Development fund to build until additional economic development projects are identified. This revenue line item varies from year to year based on development needs.

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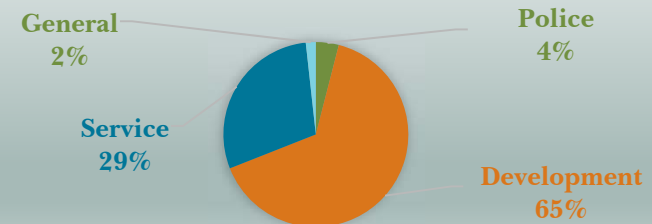
Local Government Fund

This is the State's revenue sharing program, whereby local units of government share a portion of total state General Revenue Fund tax revenues, based on an alternative formula adopted by Franklin and Licking counties. Effective July 1, 2011, the State reduced the amount of income shared with local governments by 25%. This amount was further reduced by an additional 25% effective July 2012. Since the reductions in 2011 and 2012, the level of funding continued to decrease through 2018. Beginning in 2019, funds have slightly increased and is estimated at \$58,000 for 2021, which is higher than previous years, yet lower than 2020. No Local Government Funds are received from Licking County.

Federal & State Grants

New Albany has a history of utilizing grants, primarily State grants, for capital projects and special programs. For 2021, known awards of grants are from the Ohio Public Works Commission in the amounts of approximately \$700,000 for the US 62-SR 161 Gateway project and \$850,000 for the Taylor Farm Acquisition & Improvements project. In addition, a \$1,000,000 State grant has been approved for the construction of the Amphitheater located in the Village Center. Other State grants known and or estimated include \$36,000 for the DARE program and \$5,000 for the DUI Grant.

2021 LICENSES & PERMITS AND CHARGES FOR SERVICES BY DEPARTMENT - PROJECTED



Licenses and Permits and Charges for Services (CFS)

License Fees, Permit Charges, and various charges for services are collected by the City. The Community Development department charges annual fees to contractors for contractor registration, permit and inspection charges for construction, plan review and other various fees. The Community Development department also collects various fees on behalf of the Public Service department such as water & sewer tap/extension fees and right of way fees. Police collect fees for fingerprinting and also registration for the Safety Town Program. Other miscellaneous fees are included with general administration. Pictured is the estimated related revenue by department for 2021.

Fines & Forfeitures

Fines & Forfeitures are received through the City's Mayor's Court. The amounts received in each of these funds is restricted to operate the Mayor's Court and the special purposes for which each fund was established. This revenue will vary based on the activity within Mayor's Court and cases heard. The revenue is projected to moderately increase.

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Interest Income

Interest income is a function of the cash available for investments and the market interest rates. The City invests its monies in accordance with Chapter 157 of the Codified Ordinance, and this policy is fairly conservative. The majority of the portfolio is invested in government securities and federal agency debt securities. The average weighted yield, as of December 2020, was approximately .94% which is a decrease of approximately 1.03% from the same month in 2019. The decrease was a result of COVID-19. Short-term monies are invested in STAR Ohio, the State Treasurer's repository, which was yielding approximately .12% at the end of December 2020, and is a decrease of approximately 1.74% from the same month in 2020. The investments of the New Albany are secure with 100% of portfolio funds invested in U.S. Federal Agency obligations, US Treasuries, US Fixed Income and Certificates of Deposits. None of the agency issues are asset-backed, but instead are debt-backed securities. The portfolio's average maturity is approximately 1.92 years and is balanced between callable and non-callable securities. New Albany's investment strategy is to hold these securities to maturity.

Interest income has primarily increased over the past couple of years due to a recovering economy and increased cash balances, however, given the current climate, revenue is expected to decrease dramatically. New Albany has implemented investment strategies to help ensure that a steady stream of investment earnings will continue, be it less than previous years. Interest income is expected to decrease in 2021 and beyond with interest rates not projected to rise for the foreseeable future.

Other Revenue Items

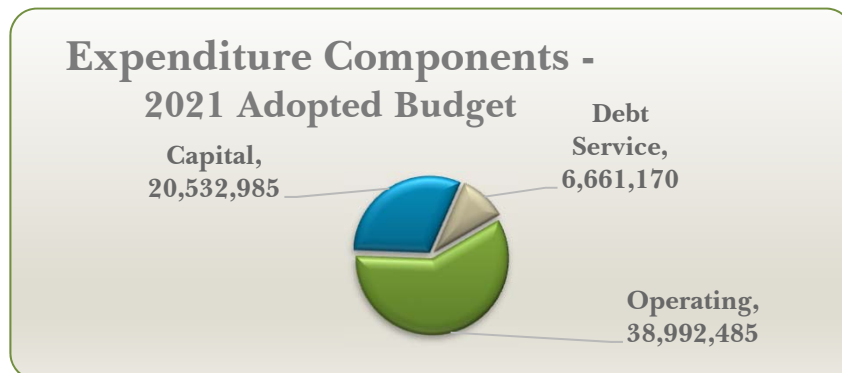
The major sources of other revenues include hotel excise tax, reimbursements, franchise fees, cell tower leases, property rental, sale of assets and other miscellaneous revenue. The majority of the components that make up this line have remained relatively consistent for several years. In 2021, and future years, components of the Other Revenues category such as cable franchise fees and law enforcement seizure revenue are forecasted to remain more consistent, while hotel tax is expected to continue recovering from substantial decreases in 2020 due to low occupancy during the pandemic.



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Expenditure Summary

The expenditures in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. The 2021 operating expenditures include funding for all departments and divisions, and the cost of providing daily services to New Albany. The operations of \$39.0 million make up approximately 59% of the annual outlay of funds. The proposed \$20.5 million or 31% capital component includes the purchase of equipment and significant capital improvements, including the US 62 – SR 161 Gateway, Taylor Farm Acquisition & Improvements, and the Market Street Extension. The \$6.7 million in debt payments include annual principal and interest payments. This consolidated presentation combines all expenditures in the budget.

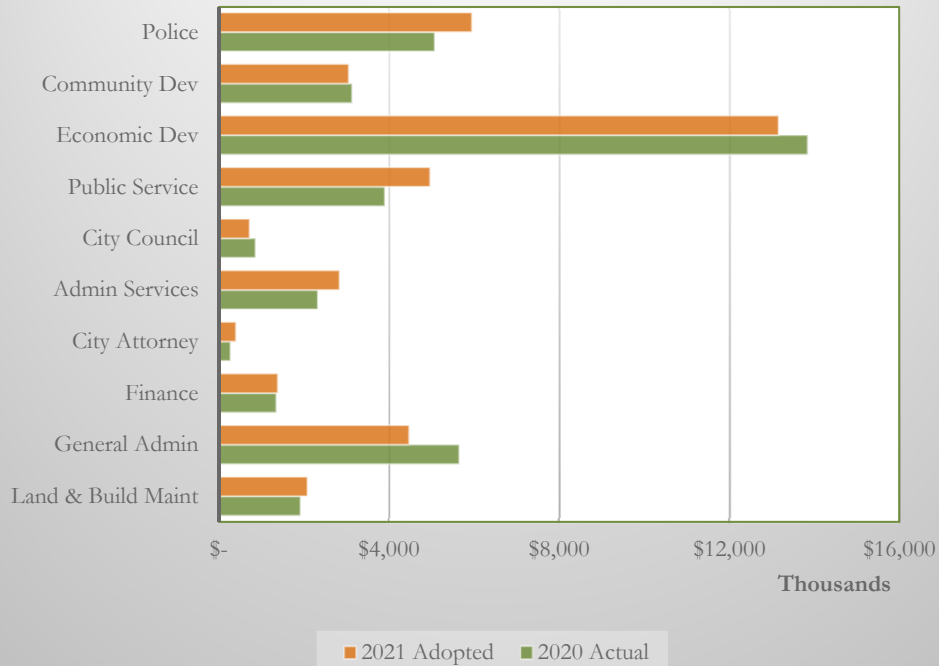


The 2021 consolidated operating budget of \$38.99 million is a 1.76% increase from the 2020 actual expenditures totaling \$38.32 million. The slight increase can primarily be attributable to a minimal cost of living increase to employees equaling 1.5%. The city continues to conservatively budget recognizing the potential effects of a downturned economy. Actual operating expenditures for the year ending December 31, 2019 were \$38.29 million.

New Albany provides services that enhance the quality of life of its residents. The activities of New Albany are classified in the Consolidated Presentation as follows:

- **Police** – Patrol, Communications, Administration, and Safety Town;
- **Community Development** – Planning & Development, Building & Zoning, and Engineering;
- **Public Service** – Public service including street maintenance; water, sewer line maintenance; fleet management and other services;
- **City Council** – Elected and appointed positions of City Council and the City Clerk
- **Administrative Services** – City Manager, Mayor’s Court, Information Technology, and Public Information
- **City Attorney** – Legal Services
- **Finance** – Finance Department and certain tax collection and distribution costs
- **General Administration** – expenses such as postage, and liability insurance, City-wide training, real estate tax payments and property tax collection fees; and,
- **Land & Building Maintenance** – All land and buildings owned by the City.

Operating Expenditures by Category - 2020 Actual & 2021 Adopted (in thousands)



In the Department section of the budget, actual operating expenditures are summarized by category for years 2016 through 2020, and for 2021, the adopted budget. In the appendix, a schedule showing the grand total of all departments operating expenditures, by line item, is provided.

Also included in the appendix, is a schedule restating the same line item expenditure information in the form of percentages. This information is also broken down by department for 2021 in the same form.

The City uses four main categories for budgeting. They are personal services, operating and contractual services (supplies and non-personal services and contracts), capital outlay, and debt service.

Personal Services

The personal services category consists of salaries and wages, pension expense, fringe benefits, and professional development. On a percentage basis, personal services account for approximately 57% of the total operating expenditures. This percentage of personal services as to overall expenditures has primarily stayed constant over recent years. Even with the addition of several positions in years past and net of 1 position approved in 2021 combined with filling vacant positions from 2020, the 2021 budget is projected to keep the percentage within the 52-61% range that is consistent with prior years.

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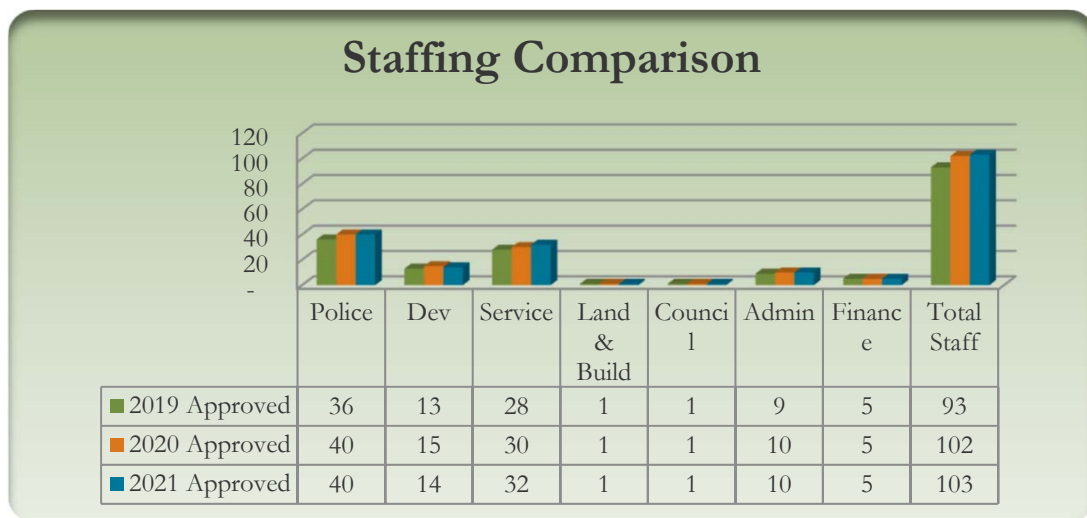
The 2021 budget includes a total of 103 full time positions (not including 7 council members). This is a net increase of one position from the previous year, which includes adjustments made during the last quarter of 2020. The added positions include a Deputy Director of Public Service, a Deputy Director of Finance, a Service Coordinator, a Maintenance Superintendent, an Economic Development Manager, and a Permit Specialist. The budget also includes the elimination of the following positions: Deputy Director of Development, Development Services Manager, Planner, Finance Coordinator, and Operations Manager. These changes result in an increase of one position in the 2021 Annual Budget Program.

There are two organized labor unions within the city representing New Albany’s police officers (FOP) and maintenance workers (United Steel Workers - USW). This accounts for approximately 38% of the City’s full-time employees (not including Council). Contractual wage increases included in the budget projections include 0% for FOP and 1.5% for USW bargaining unit employees.

New Albany’s Administrative Code provides for merit increases for non-union personnel based upon the individual’s job performance. In addition, the 2021 budget provides for a cost of living increase of 1.5%.

Employees of New Albany belong to one of two public retirement systems. Police officers belong to the Ohio Police and Fire Pension Fund (OPFPF). The city contributes the required 19.5% of their annual salary to the retirement system. The remainder of the employees, including part-time and seasonal employees, belongs to the Ohio Public Employee Retirement System (OPERS). The employer contribution rate to OPERS is 14%.

The fringe benefit category consists of health, dental, life insurance, Medicare, and worker’s compensation insurance. The majority of the City’s fringe benefits cost consists of health care coverage. The planned increase in health premiums for the 2021 budget year is 3.0%.



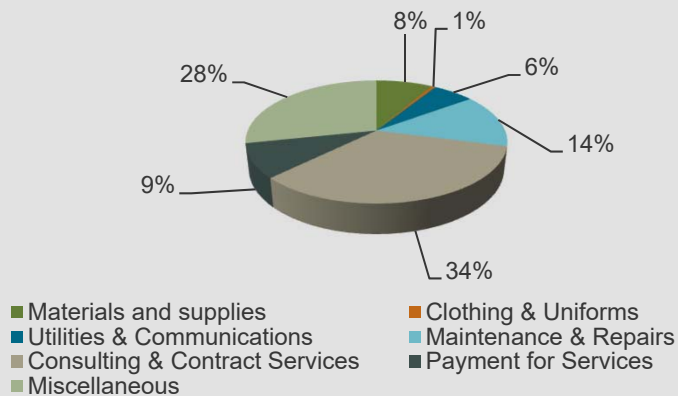
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Operating and Contractual Services

The operating and contractual services category consists of costs for supplies and services. This category includes the procurement of materials and supplies, uniforms, rents and leases, maintenance, professional services, consulting and community support. Utility costs and building maintenance are examples of large annual expenses, as well as legal consulting and engineering costs, and street salt. For 2021, the Consulting & Contract Services category makes up approximately 34% of the operating budget.

Operating & Contractual Services

2021 Adopted Budget



In the adopted 2021 budget, most line items were maintained at current expenditure levels and no standard increases were included. In fact, the 2021 adopted operating budget is only \$676 thousand or 1.8% more than 2020 actual amounts and only \$702 thousand or 1.8% more than 2019 actual amounts. The moderate increase for the 2021 adopted budget can be attributed to the net effect of a cost of living adjustment for employees equal to a 1.5% increase and a 27th pay date in 2020 compared to only 26 pays in 2021. Additional decreases were implemented across departments in response to anticipated revenue loss due to a downturned economy for 2021 and beyond.

New Albany categorizes operating & contractual services by specific department, except for those items that cannot easily be allocated to a particular department. Expenditures not easily allocated are items such as special studies, consulting fees, records storage, city dues & memberships, property tax payments, fuel, and other charges. These expenses are budgeted in the department entitled General Administration.

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Capital Outlay

Investment in capital is separate from the operating budget. The capital program for equipment and improvements can be found in the capital section of this Annual Budget Program.

Debt Services

Debt service is separate from the operating budget. Information on the City's outstanding debt and debt schedules can be found in the debt section of this Annual Budget Program.



Funds Tab



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City of New Albany, Ohio

2021 Annual Budget

Fund Diagram - By Budgetary Type (GASB)

GOVERNMENTAL								FIDUCIARY	
GENERAL	SPECIAL REVENUE				CAPITAL PROJECTS		DEBT SERVICE	CUSTODIAL	
General (101)	Street CMR (201)	Alcohol Education (210)	Windsor TIF (258)	Blacklick TIF (250)	Local Coronavirus Relief (271)	Capital Improvement (401)	Bond Improvement (403)	Debt Service (301)	Columbus Agency (901)
Severance Liability (299)	State Highway (202)	Drug Use Prevention Prog Grant (211)	Wentworth Crossing TIF (230)	Blacklick II TIF (251)	Subdivision Development (904)	Park Improvement (404)	Capital Equipment Replacement (415)		Board of Building Standards (908)
Unclaimed Monies (906)	Permissive Tax (203)	Law Enforcement & Ed (213)	Hawksmoor TIF (231)	Village Center TIF (252)	Builders Escrow (907)	Water & Sanitary Sewer Improvement (405)	Oak Grove II Infrastructure (417)		Columbus Annexation (909)
	Economic Development (NAECA) (221)	Safety Town (217)	Enclave TIF (232)	Research & Tech District TIF (253)	Flex Spending (910)	Leisure Trail Improvement (411)	Economic Development Capital (422)		Mayor's Court
	Economic Development (NACA) (222)	DUI Grant (218)	Saunton TIF (233)	Oak Grove II TIF (254)	Payroll Clearing (999)	Infrastructure Replacement (410)	Clean Ohio Grant (406)		
	Hotel Excise Tax (280)	Law Enforcement Assistance (219)	Richmond SQ TIF (234)	Village Center II TIF (259)			OPWC Grants		
	Healthy New Albany Facilities (281)	K-9 Patrol (216)	Tidewater I TIF (235)	Schleppi Commercial TIF (255)					
	Alcohol Indigent (290)	Mayors Court Computer (291)	Ealy Crossing TIF (236)	Balfour Green TIF (238)					
	Oak Grove EOZ (223)	Oak Grove II EOZ (225)	Upper Clarenton TIF (237)	Straits Farm TIF (239)					
	Central College EOZ (224)	Blacklick EOZ (226)	Schleppi Residential TIF (241)	Oxford TIF (240)					

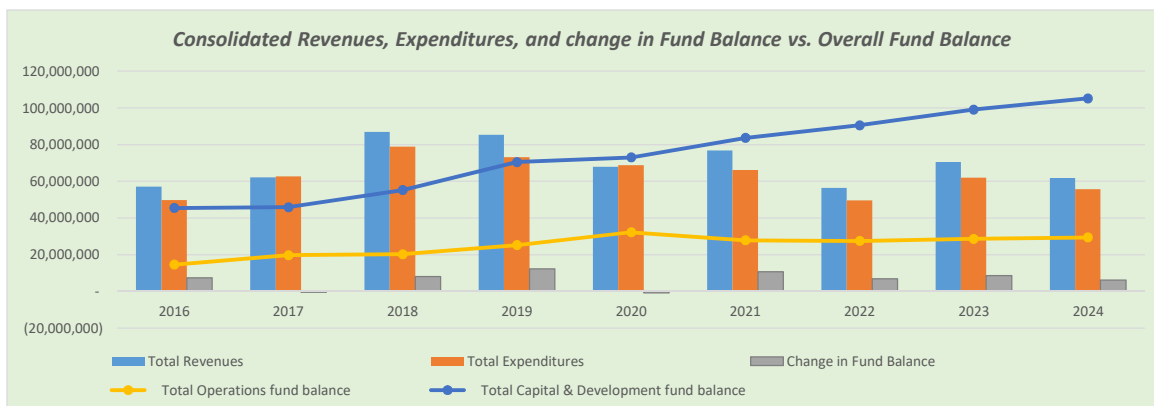
Note: This diagram displays the City's funds by fund classification and budgetary type as defined per the Government Accounting Standard's Board (GASB) and the Ohio Revised Code.

City of New Albany, Ohio

2021 Annual Budget

Consolidated Presentation - All Funds

Consolidated Presentation - All Funds										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Proposed	Projected	Projected	Projected	
Income Tax	\$ 30,005,006	\$ 30,662,331	\$ 35,677,519	\$ 39,738,540	\$ 38,555,315	\$ 34,581,462	\$ 34,847,299	\$ 37,748,978	\$ 37,872,330	
Real Property Tax	1,027,666	1,025,024	1,104,921	1,203,623	1,251,973	1,275,000	1,300,500	1,326,510	1,353,040	
Payments in Lieu of Taxes	4,701,222	6,858,525	7,220,516	7,639,413	9,843,154	9,248,000	9,344,230	9,441,572	9,540,043	
Rollback & Homestead	489,485	580,991	638,047	658,515	694,226	665,000	672,905	680,914	689,029	
Local Government Fund	41,509	40,315	38,320	56,803	73,637	58,000	57,420	56,846	56,277	
Funds from NACA/NAECA	9,290,393	15,917,696	4,533,343	3,526,778	3,874,340	5,342,086	5,342,086	16,342,086	7,217,086	
Gas Tax & Motor Vehicle License Tax	509,991	542,255	525,118	581,155	660,442	1,086,000	706,580	727,777	749,611	
Estate Tax	-	1,093	-	-	-	-	-	-	-	
Federal & State Grants	1,218,515	2,045,823	4,591,145	162,389	748,251	4,741,000	42,230	43,497	44,802	
Licenses & Permits	457,687	594,621	512,132	660,603	582,643	565,000	570,650	576,357	582,120	
Charges for Services	682,454	641,323	715,159	2,302,073	962,703	581,000	594,450	608,264	622,452	
Fines & Forfeitures	95,837	145,237	125,789	115,902	66,695	127,000	128,380	129,777	131,192	
Interest Income	360,820	583,066	1,444,099	2,150,225	1,200,769	412,000	368,360	324,911	381,658	
Other Revenue	1,893,949	2,491,785	4,158,811	2,631,067	3,784,014	2,400,100	2,427,401	2,454,034	2,481,004	
Total Operating Revenue	50,774,534	62,130,085	61,284,920	61,427,087	62,298,161	61,081,648	56,402,491	70,461,523	61,720,644	
Debt Proceeds	6,299,167	-	25,661,649	23,910,276	5,584,728	15,780,099	-	-	-	
Total Other Resources	6,299,167	-	25,661,649	23,910,276	5,584,728	15,780,099	-	-	-	
Total Revenues	57,073,701	62,130,085	86,946,569	85,337,363	67,882,888	76,861,747	56,402,491	70,461,523	61,720,644	



2021 Other Revenue:	
General Fund	\$ 1,200,100
Safety Town Fund	10,000
Hotel Excise Tax Fund	105,000
Healthy New Albany Fund	1,085,000
Total	\$ 2,400,100

City of New Albany, Ohio

2021 Annual Budget

Consolidated Presentation - All Funds

Consolidated Presentation - All Funds (continued)									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Police	3,559,737	3,911,590	4,179,206	4,583,878	5,070,539	5,941,766	6,029,408	6,120,883	6,213,764
Community Development	2,501,228	2,666,579	2,675,511	3,217,312	3,133,684	3,053,077	3,100,448	3,148,577	3,197,477
Economic Development	12,312,650	11,555,000	13,250,845	16,086,754	13,827,811	13,140,631	13,261,929	13,921,587	14,614,753
Public Service	4,502,877	3,038,645	3,684,730	3,845,145	3,899,350	4,959,899	5,035,497	5,112,320	5,190,387
City Council	337,577	404,628	448,993	542,898	862,254	723,152	733,999	745,009	756,184
Administrative Services	1,467,950	1,715,158	1,997,442	2,196,056	2,327,447	2,835,039	2,880,565	2,923,728	2,967,539
City Attorney	236,783	284,487	281,376	252,976	275,762	403,300	409,350	415,490	421,722
Finance	968,551	1,924,719	1,106,574	1,322,950	1,353,784	1,387,407	1,398,528	1,425,679	1,445,404
General Administration	1,901,410	2,839,555	4,684,119	4,803,856	5,645,393	4,467,430	4,523,323	4,632,117	4,743,892
Land & Building Maintenance	1,214,827	1,255,726	1,503,993	1,439,025	1,920,618	2,080,785	2,119,751	2,159,535	2,200,156
Total Operating Expenditures	29,003,588	29,596,087	33,812,788	38,290,848	38,316,641	38,992,485	39,492,798	40,604,925	41,751,277
<i>Net operating rev over(under) operating exp</i>	<i>21,770,946</i>	<i>32,533,998</i>	<i>27,472,131</i>	<i>23,136,239</i>	<i>23,981,519</i>	<i>22,089,163</i>	<i>16,909,693</i>	<i>29,856,598</i>	<i>19,969,367</i>
<i>Operating expenditures as a percent of revenues</i>	<i>57.12%</i>	<i>47.64%</i>	<i>55.17%</i>	<i>62.34%</i>	<i>61.51%</i>	<i>63.84%</i>	<i>70.02%</i>	<i>57.63%</i>	<i>67.65%</i>
Vehicles, Machinery & Equipment	990,166	1,600,856	610,393	405,294	1,703,313	972,985	649,461	1,092,179	1,280,049
Land & Buildings	30,777	101,869	18,421,872	4,429,739	2,472,739	4,150,000	500,000	10,500,000	650,000
Infrastructure	8,060,047	27,596,792	21,961,810	24,853,353	21,010,597	15,410,000	2,210,000	3,060,000	5,610,000
Total Capital Expenditures	9,080,990	29,299,517	40,994,075	29,688,387	25,186,649	20,532,985	3,359,461	14,652,179	7,540,049
Principal & Interest Payments	11,596,607	3,801,081	4,040,469	5,100,729	5,289,690	6,661,170	6,652,127	6,666,656	6,358,453
Cost of Issuance	42,500	-	-	-	-	-	-	-	-
Total Debt Service Expenditures	11,639,107	3,801,081	4,040,469	5,100,729	5,289,690	6,661,170	6,652,127	6,666,656	6,358,453
Total Expenditures	49,723,685	62,696,685	78,847,332	73,079,963	68,792,980	66,186,640	49,504,385	61,923,761	55,649,779
<i>Excess (def) of revenues over expenditures</i>	<i>7,350,016</i>	<i>(566,600)</i>	<i>8,099,237</i>	<i>12,257,399</i>	<i>(910,092)</i>	<i>10,675,107</i>	<i>6,898,106</i>	<i>8,537,762</i>	<i>6,070,865</i>
Fund balances at beginning of year	33,685,029	45,431,151	45,902,016	55,187,775	70,447,038	72,977,615	83,652,722	90,550,828	99,088,591
Lapsed Encumbrances	4,396,106	1,037,465	1,186,522	3,001,864	3,440,669	-	-	-	-
Fund balances at end of year	\$ 45,431,151	\$ 45,902,016	\$ 55,187,775	\$ 70,447,038	\$ 72,977,615	\$ 83,652,722	\$ 90,550,828	\$ 99,088,591	\$ 105,159,456
Breakdown of Fund Balance:									
Operations:									
General (65% Reserve & Severance Liability)	9,309,696	9,822,810	11,371,720	12,442,212	13,220,536	14,760,471	14,967,183	15,176,997	15,389,957
General (Unreserved)	3,921,278	7,605,080	4,569,093	8,642,460	14,040,896	8,487,145	7,776,352	8,380,286	8,620,164
Restricted	1,316,502	2,228,084	4,334,663	4,102,013	4,969,235	4,566,517	4,746,640	5,040,429	5,361,171
Economic Opportunity Zone	-	-	-	-	0	0	0	0	0
Total Operations fund balance	14,547,476	19,655,974	20,275,476	25,186,684	32,230,667	27,814,133	27,490,175	28,597,712	29,371,292
Capital & Development:									
Capital Improvement	16,573,607	13,071,048	9,984,051	17,673,926	11,556,409	21,627,726	23,662,116	26,185,842	26,859,196
Tax Increment Financing - Residential	1,726,937	3,304,985	4,786,691	6,590,144	8,349,077	9,597,874	10,865,002	12,129,853	13,395,963
Tax Increment Financing - Commercial	2,085,636	3,298,487	3,279,812	3,184,138	3,994,316	6,476,930	8,957,093	11,333,310	13,691,446
Other Capital & Related	10,497,495	6,571,523	16,861,744	17,812,147	16,847,147	18,136,058	19,576,441	20,841,871	21,841,557
Total Capital & Development fund balance	30,883,675	26,246,042	34,912,299	45,260,354	40,746,948	55,838,587	63,060,651	70,490,876	75,788,161

City of New Albany, Ohio
 2021 Annual Budget
 Fund Diagram - By Operation Type

OPERATIONS				CAPITAL & DEVELOPMENT					FIDUCIARY
GENERAL	RESTRICTED (Special Revenue)		ECONOMIC OPPORTUNITY ZONE (Clearing)	CAPITAL IMPROVEMENT	TAX INCREMENT FINANCING (TIF) - RESIDENTIAL		TAX INCREMENT FINANCING (TIF) - COMMERCIAL	OTHER CAPITAL & RELATED	CUSTODIAL & NON-BUDGETARY
General (101)	Street CMR (201)	Alcohol Education (210)	Oak Grove EOZ (223)	Capital Improvement (401)	Windsor TIF (258)	Ealy Crossing TIF (236)	Blacklick TIF (250)	Debt Service (301)	Columbus Agency (901)
Severance Liability (299)	State Highway (202)	Drug Use Prevention Prog Grant (211)	Central College EOZ (224)	Park Improvement (404)	Wentworth Crossing TIF (230)	Upper Clarenton TIF (237)	Blacklick II TIF (251)	Bond Improvement (403)	Subdivision Development (904)
	Permissive Tax (203)	Law Enforcement & Ed (213)	Oak Grove II EOZ (225)	Water & Sanitary Sewer Improvement (405)	Hawksmoor TIF (231)	Balfour Green TIF (238)	Village Center TIF (252)	Capital Equipment Replacement (415)	Builders Escrow (907)
	Economic Development - NAECA (221)	Safety Town (217)	Blacklick EOZ (226)	Leisure Trail Improvement (411)	Enclave TIF (232)	Straits Farm TIF (239)	Research & Tech District TIF (253)	Oak Grove II Infrastructure (417)	Board of Building Standards (908)
	Economic Development - NACA (222)	DUI Grant (218)		Infrastructure Replacement (410)	Saunton TIF (233)	Schleppi Residential TIF (241)	Oak Grove II TIF (254)	Economic Development Capital (422)	Columbus Annexation (909)
	Local Coronavirus Relief (271)	Law Enforcement Assistance (219)			Richmond SQ TIF (234)	Oxford TIF (240)	Village Center II TIF (259)	Clean Ohio Grant (406)	Unclaimed Monies (906)
	Hotel Excise Tax (280)	K-9 Patrol (216)			Tidewater I TIF (235)		Schleppi Commercial TIF (255)	OPWC Grants	Flex Spending (910)
	Healthy New Albany Facilities (281)	Alcohol Indigent (290)							Payroll Clearing (999)
		Mayors Court Computer (291)							Mayor's Court

Note: For the presentation of the Annual Budget Program, the City's funds are depicted in this diagram in accordance with their function and purpose within the City. This diagram shows how the funds are displayed, by "operation", throughout the remainder of the Annual Budget Program.

City of New Albany, Ohio

2021 Annual Budget

Consolidated Presentation - All Funds

Consolidated Presentation - 2021 - By Operation										
	Operations				Capital & Development					
	General	Restricted	Economic Opportunity Zone	Total Operations	Capital Improvement	TIF - Residential	TIF - Commercial	Other Capital & Related	Total Capital & Development	Combined Total
Income Tax	\$ 19,511,565	\$ -	\$ 10,669,769	\$ 30,181,334	\$ 3,443,218	\$ -	\$ -	\$ 956,910	\$ 4,400,128	\$ 34,581,462
Real Property Tax	1,275,000	-	-	1,275,000	-	-	-	-	-	1,275,000
Payments in Lieu of Taxes	125,000	-	-	125,000	-	4,837,000	4,286,000	-	9,123,000	9,248,000
Rollback & Homestead	125,500	-	-	125,500	-	536,000	3,500	-	539,500	665,000
Local Government Fund	58,000	-	-	58,000	-	-	-	-	-	58,000
Funds from NACA	-	5,342,086	-	5,342,086	-	-	-	-	-	5,342,086
Gas Tax & Motor Vehicle License Tax	-	1,086,000	-	1,086,000	-	-	-	-	-	1,086,000
Federal & State Grants	-	41,000	-	41,000	4,700,000	-	-	-	4,700,000	4,741,000
Licenses & Permits	565,000	-	-	565,000	-	-	-	-	-	565,000
Charges for Services	199,000	32,000	-	231,000	350,000	-	-	-	350,000	581,000
Fines & Forfeitures	120,000	7,000	-	127,000	-	-	-	-	-	127,000
Interest Income	200,000	7,000	-	207,000	185,000	-	-	20,000	205,000	412,000
Other Revenue	1,200,100	1,200,000	-	2,400,100	-	-	-	-	-	2,400,100
Total Operating Revenue	23,379,165	7,715,086	10,669,769	41,764,020	8,678,218	5,373,000	4,289,500	976,910	19,317,628	61,081,648
Debt Proceeds	-	-	-	-	15,780,099	-	-	-	15,780,099	15,780,099
Transfer In	100,000	14,600	-	114,600	4,400,000	-	-	7,944,156	12,344,156	12,458,756
Total Other Resources	100,000	14,600	-	114,600	20,180,099	-	-	7,944,156	28,124,255	28,238,855
Total Revenues	23,479,165	7,729,686	10,669,769	41,878,620	28,858,317	5,373,000	4,289,500	8,921,066	47,441,883	89,320,503
Police	5,847,716	94,050	-	5,941,766	-	-	-	-	-	5,941,766
Community Development	2,948,077	2,575,862	10,669,769	16,193,708	-	-	-	-	-	16,193,708
Public Service	4,639,899	320,000	-	4,959,899	-	-	-	-	-	4,959,899
City Council	723,152	-	-	723,152	-	-	-	-	-	723,152
Administrative Services	2,835,039	-	-	2,835,039	-	-	-	-	-	2,835,039
City Attorney	403,300	-	-	403,300	-	-	-	-	-	403,300
Finance	1,290,407	-	-	1,290,407	77,000	-	-	20,000	97,000	1,387,407
General Administration	1,199,930	85,000	-	1,284,930	-	1,991,000	1,191,500	-	3,182,500	4,467,430
Land & Building Maintenance	1,563,785	517,000	-	2,080,785	-	-	-	-	-	2,080,785
Total Operating Expenditures	21,451,304	3,591,912	10,669,769	35,712,985	77,000	1,991,000	1,191,500	20,000	3,279,500	38,992,485
<i>Net revenue over (under) operating expenditures</i>	2,027,861	4,137,774	-	6,165,635	28,781,317	3,382,000	3,098,000	8,901,066	44,162,383	50,328,019
Vehicles, Machinery & Equipment	-	22,000	-	22,000	-	-	-	950,985	950,985	972,985
Land & Buildings	-	-	-	-	4,150,000	-	-	-	4,150,000	4,150,000
Infrastructure	-	850,000	-	850,000	14,560,000	-	-	-	14,560,000	15,410,000
Total Capital Expenditures	-	872,000	-	872,000	18,710,000	-	-	950,985	19,660,985	20,532,985
Principal & Interest Payments	-	-	-	-	-	-	-	6,661,170	6,661,170	6,661,170
Total Debt Service Expenditures	-	-	-	-	-	-	-	6,661,170	6,661,170	6,661,170
Transfer to Debt Service	644,091	3,268,492	-	3,912,583	-	2,133,203	615,386	-	2,748,589	6,661,172
Transfer to Severance Liability	100,000	-	-	100,000	-	-	-	-	-	100,000
Transfer to Capital Improvements	4,000,000	400,000	-	4,400,000	-	-	-	-	-	4,400,000
Transfer to Capital Equipment Replacement	1,282,986	-	-	1,282,986	-	-	-	-	-	1,282,986
Transfer to K9 Patrol	14,600	-	-	14,600	-	-	-	-	-	14,600
Total Transfers/Advances to Other Funds	6,041,677	3,668,492	-	9,710,169	-	2,133,203	615,386	-	2,748,589	12,458,758
Total Expenditures	27,492,981	8,132,404	10,669,769	46,295,154	18,787,000	4,124,203	1,806,886	7,632,155	32,350,244	78,645,398
<i>Excess (def) of revenues over expenditures</i>	(4,013,816)	(402,718)	-	(4,416,534)	10,071,317	1,248,797	2,482,614	1,288,911	15,091,639	10,675,105
Fund balances at beginning of year	27,261,432	4,969,235	0	32,230,667	11,556,409	8,349,077	3,994,316	16,847,147	40,746,948	72,977,615
Lapsed Encumbrances (Appropriations 2020)	-	-	-	-	-	-	-	-	-	-
Fund balances at end of year	23,247,616	4,566,517	0	27,814,133	21,627,726	9,597,874	6,476,930	18,136,058	55,838,587	83,652,720

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Fund Summaries – Operations – General

These funds are those whose resources are unrestricted to use and are used to fund the City's basic operations.

General Fund:

The general fund is used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

Severance Liability Fund:

The Severance Liability fund accounts for the accumulation of resources that are committed for accumulated sick leave and vacation leave, upon the termination of employment of employees in the City.



City of New Albany, Ohio
2021 Annual Budget
Fund Summaries - Operations - General

Operations - General

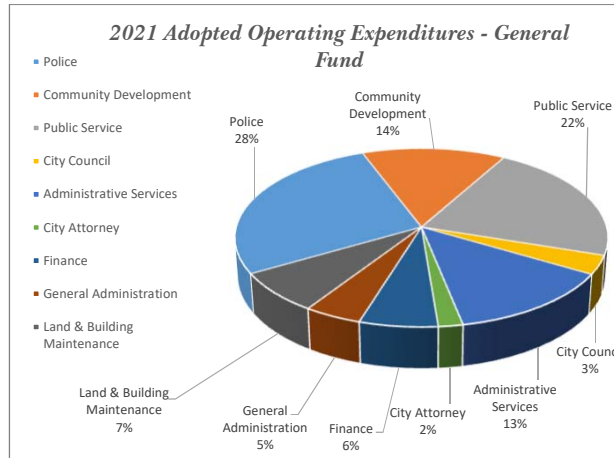
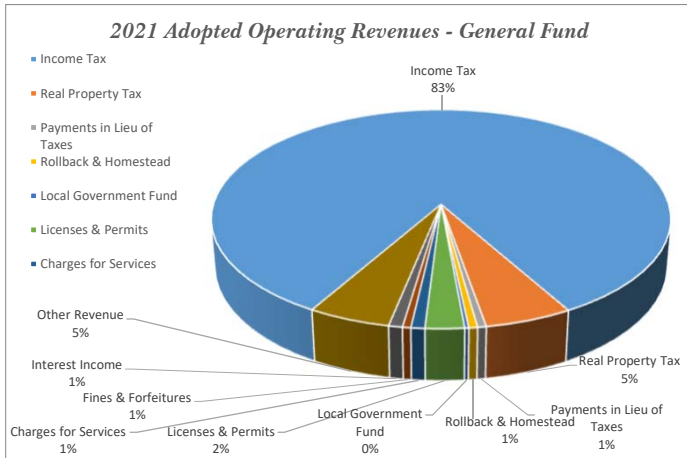
	General	Severance Liability	Total
Income Tax	19,511,565	-	19,511,565
Real Property Tax	1,275,000	-	1,275,000
Payments in Lieu of Taxes	125,000	-	125,000
Rollback & Homestead	125,500	-	125,500
Local Government Fund	58,000	-	58,000
Licenses & Permits	565,000	-	565,000
Charges for Services	199,000	-	199,000
Fines & Forfeitures	120,000	-	120,000
Interest Income	200,000	-	200,000
Other Revenue	1,200,100	-	1,200,100
Total Operating Revenue	23,379,165	-	23,379,165
Transfer In	-	100,000	100,000
Total Other Resources	-	100,000	100,000
Total Revenues	23,379,165	100,000	23,479,165
Police	5,847,716	-	5,847,716
Community Development	2,948,077	-	2,948,077
Public Service	4,639,899	-	4,639,899
City Council	723,152	-	723,152
Administrative Services	2,835,039	-	2,835,039
City Attorney	403,300	-	403,300
Finance	1,290,407	-	1,290,407
General Administration	949,930	250,000	1,199,930
Land & Building Maintenance	1,563,785	-	1,563,785
Total Operating Expenditures	21,201,304	250,000	21,451,304
<i>Net operating rev over(under) operating exp</i>	<i>2,177,861</i>	<i>(150,000)</i>	<i>2,027,861</i>
Transfer to Debt Service	644,091	-	644,091
Transfer to Severance Liability	100,000	-	100,000
Transfer to Capital Improvements	4,000,000	-	4,000,000
Transfer to Capital Equipment Replacement	1,282,986	-	1,282,986
Transfer to K9 Patrol	14,600	-	14,600
Total Transfers/Advances to Other Funds	6,041,677	-	6,041,677
Total Expenditures	27,242,981	250,000	27,492,981
<i>Excess (def) of revenues over expenditures</i>	<i>(3,863,816)</i>	<i>(150,000)</i>	<i>(4,013,816)</i>
Fund balances at beginning of year	26,131,809	1,129,623	27,261,432
Lapsed Encumbrances	-	-	-
Fund balances at end of year	22,267,992	979,623	23,247,616

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Operations - General

General Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Income Tax	\$ 15,739,673	\$ 16,957,190	\$ 19,888,263	\$ 21,526,836	\$ 21,965,716	\$ 19,511,565	\$ 19,621,361	\$ 21,487,907	\$ 21,242,739
Real Property Tax	1,027,666	1,025,024	1,104,921	1,203,623	1,251,973	1,275,000	1,300,500	1,326,510	1,353,040
Payments in Lieu of Taxes	-	-	-	124,954	122,160	125,000	125,000	125,000	125,000
Rollback & Homestead	118,880	116,808	125,745	125,864	126,563	125,500	128,010	130,570	133,182
Local Government Fund	41,509	40,315	38,320	56,803	73,637	58,000	57,420	56,846	56,277
Estate Tax	-	1,093	-	-	-	-	-	-	-
Federal & State Grants	3,520	-	-	2,531	43,272	-	-	-	-
Licenses & Permits	457,687	594,621	512,132	660,603	582,643	565,000	570,650	576,357	582,120
Charges for Services	171,685	247,812	174,044	242,738	148,189	199,000	200,990	203,000	205,030
Fines & Forfeitures	91,126	138,419	119,536	110,203	63,204	120,000	121,200	122,412	123,636
Interest Income	137,700	214,976	376,822	701,751	522,457	200,000	150,000	100,000	150,000
Other Revenue	774,930	844,446	1,317,085	1,423,006	2,042,728	1,200,100	1,212,101	1,224,222	1,236,464
Total Operating Revenue	18,564,375	20,180,704	23,656,869	26,178,912	26,942,543	23,379,165	23,487,232	25,352,823	25,207,488
<i>Operating Revenue Increase/Decrease over PY</i>		<i>8.71%</i>	<i>17.23%</i>	<i>10.66%</i>	<i>2.92%</i>	<i>-13.23%</i>	<i>0.46%</i>	<i>7.94%</i>	<i>-0.57%</i>
Advance In	85,000	-	1,000,000	-	275,000	-	-	-	-
Total Other Resources	85,000	-	1,000,000	-	275,000	-	-	-	-
Total Revenues	18,649,375	20,180,704	24,656,869	26,178,912	27,217,543	23,379,165	23,487,232	25,352,823	25,207,488



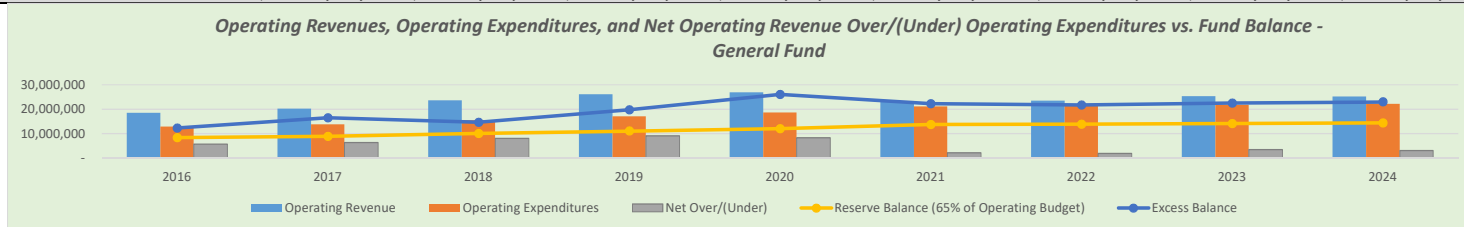
2021 Other Revenue:	
Hotel Excise Tax	\$ 315,000
Franchise Fees	130,000
Public Utility IT	40,000
Cell Tower Lease	10,000
Property Rental	55,000
Liq/Beer Permits	15,000
Sale of Assets	25,000
Reimbursements	600,000
Other	10,100
Total	\$ 1,200,100

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Operations - General

	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Police	3,505,528	3,820,512	4,153,568	4,562,983	5,042,959	5,847,716	5,935,432	6,024,463	6,114,830
Community Development	2,415,018	2,557,168	2,561,004	3,070,696	3,054,819	2,948,077	2,992,298	3,037,183	3,082,741
Public Service	2,689,961	2,722,982	3,393,731	3,544,372	3,729,020	4,639,899	4,709,497	4,780,140	4,851,842
City Council	337,577	404,628	448,993	542,898	862,254	723,152	733,999	745,009	756,184
Administrative Services	1,466,750	1,709,558	1,996,667	2,196,056	2,327,447	2,835,039	2,877,565	2,920,728	2,964,539
City Attorney	236,783	284,487	281,376	252,976	275,762	403,300	409,350	415,490	421,722
Finance	880,392	916,454	1,010,628	1,220,430	1,250,923	1,290,407	1,309,763	1,329,410	1,349,351
General Administration	565,036	529,355	673,236	715,663	586,683	949,930	964,178	978,641	993,321
Land & Building Maintenance	790,923	870,238	1,044,018	1,024,989	1,471,538	1,563,785	1,587,241	1,611,050	1,635,216
Total Operating Expenditures	12,887,965	13,815,382	15,563,221	17,131,062	18,601,405	21,201,304	21,519,323	21,842,113	22,169,745
<i>Operating Expenditures Increase/Decrease over PY</i>		<i>7.20%</i>	<i>12.65%</i>	<i>10.07%</i>	<i>8.58%</i>	<i>13.98%</i>	<i>1.50%</i>	<i>1.50%</i>	<i>1.50%</i>
Net operating rev over(under) operating exp	\$ 5,676,409	\$ 6,365,322	\$ 8,093,648	\$ 9,047,850	\$ 8,341,139	\$ 2,177,861	\$ 1,967,909	\$ 3,510,710	\$ 3,037,744
Operating expenditures as a percent of revenues	69.42%	68.46%	65.79%	65.44%	69.04%	90.68%	91.62%	86.15%	87.95%
Vehicles, Machinery & Equipment	32,000	22,143	39,985	-	-	-	-	-	-
Land & Buildings	2,290	101,869	24,893	650	20,581	-	-	-	-
Infrastructure	35,000	50,000	50,000	50,000	-	-	-	-	-
Total Capital Expenditures	69,290	174,012	114,878	50,650	20,581	-	-	-	-
Transfer to Debt Service	986,484	869,125	645,272	644,372	646,003	644,091	644,091	646,697	644,747
Transfer to Severance Liability	350,000	100,000	460,000	100,000	-	100,000	200,000	200,000	200,000
Transfer to Capital Improvements	2,000,000	-	2,000,000	2,500,000	-	4,000,000	-	-	-
Transfer to Park Improvements	473,612	-	1,300,000	-	-	-	-	-	-
Transfer to Infrastructure Replacement	1,550,000	650,000	1,800,000	-	-	-	500,000	500,000	500,000
Transfer to Capital Equipment Replacement	1,368,060	905,000	1,743,705	990,351	1,457,582	1,282,986	1,113,127	1,335,321	1,225,040
Transfer to Water & Sanitary Sewer Improvement	-	-	2,540,000	-	750,000	-	-	-	-
Transfer to K9 Patrol	-	-	-	-	14,600	14,600	14,771	14,944	15,118
Advances Out	85,000	-	1,000,000	275,000	-	-	-	-	-
Total Transfers/Advances to Other Funds	6,813,156	2,524,125	11,488,977	4,509,723	2,868,185	6,041,677	2,471,989	2,696,962	2,584,905
Total Expenditures	19,770,411	16,513,519	27,167,076	21,691,435	21,490,170	27,242,981	23,991,312	24,539,075	24,754,650
<i>Excess (def) of revenues over expenditures</i>	<i>(1,121,037)</i>	<i>3,667,185</i>	<i>(2,510,207)</i>	<i>4,487,477</i>	<i>5,727,373</i>	<i>(3,863,816)</i>	<i>(504,080)</i>	<i>813,748</i>	<i>452,838</i>
Fund balances at beginning of year	12,709,738	12,298,455	16,585,078	14,685,186	19,777,650	26,131,809	22,267,992	21,763,912	22,577,660
Lapsed Encumbrances	709,754	619,437	610,316	604,987	626,785	-	-	-	-
Fund balances at end of year	\$ 12,298,455	\$ 16,585,078	\$ 14,685,186	\$ 19,777,650	\$ 26,131,809	\$ 22,267,992	\$ 21,763,912	\$ 22,577,660	\$ 23,030,498
Reserve Balance (65% of Operating Budget)	\$ 8,377,177	\$ 8,979,998	\$ 10,116,093	\$ 11,135,191	\$ 12,090,913	\$ 13,780,847	\$ 13,987,560	\$ 14,197,374	\$ 14,410,334
Excess Balance	\$ 3,921,278	\$ 7,605,080	\$ 4,569,093	\$ 8,642,460	\$ 14,040,896	\$ 8,487,145	\$ 7,776,352	\$ 8,380,286	\$ 8,620,164



City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Operations - General

Severance Liability Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Transfer In	\$ 350,000	\$ 100,000	\$ 460,000	\$ 100,000	\$ -	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Total Other Resources	350,000	100,000	460,000	100,000	-	100,000	200,000	200,000	200,000	200,000
Total Revenues	350,000	100,000	460,000	100,000	-	100,000	200,000	200,000	200,000	200,000
General Administration	98,981	189,707	47,185	48,606	177,398	250,000	200,000	200,000	200,000	200,000
Total Operating Expenditures	98,981	189,707	47,185	48,606	177,398	250,000	200,000	200,000	200,000	200,000
<i>Net operating rev over(under) operating exp</i>	<i>251,019</i>	<i>(89,707)</i>	<i>412,815</i>	<i>51,394</i>	<i>(177,398)</i>	<i>(150,000)</i>	<i>(150,000)</i>	<i>(150,000)</i>	<i>(150,000)</i>	<i>(150,000)</i>
Total Expenditures	98,981	189,707	47,185	48,606	177,398	250,000	200,000	200,000	200,000	200,000
<i>Excess (def) of revenues over expenditures</i>	<i>251,019</i>	<i>(89,707)</i>	<i>412,815</i>	<i>51,394</i>	<i>(177,398)</i>	<i>(150,000)</i>	-	-	-	-
Fund balances at beginning of year	681,500	932,519	842,812	1,255,627	1,307,021	1,129,623	979,623	979,623	979,623	979,623
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 932,519	\$ 842,812	\$ 1,255,627	\$ 1,307,021	\$ 1,129,623	\$ 979,623	\$ 979,623	\$ 979,623	\$ 979,623	\$ 979,623

Fund Summaries – Operations – Restricted

These funds are those whose resources are derived from specific taxes, grants, or other restricted or committed resources. The use and limitation of these funds are specified by City ordinance or federal or State statutes.

Street Construction, Maintenance and Repair Fund:

The Street Construction, Maintenance and Repair fund is required by the Ohio Revised Code to account for the portion of the State gasoline and motor vehicle registration fees. Permitted services are related to the maintenance and reconstruction of the City's streets, streetlights, and traffic signals.

State Highway Fund:

The State Highway fund is required by the Ohio Revised Code to account for the portion of the State gasoline and motor vehicle registration fees that are restricted for the maintenance, construction and repair of State highways within the City.

Permissive Tax Fund:

The Permissive Tax fund accounts for revenues generated from permissive motor vehicle license taxes that are restricted for transportation programs.

Alcohol Education Fund:

The Alcohol Education fund accounts for revenues generated from fines that are restricted for alcohol related educational programs in accordance with the Ohio Revised Code Section 4511.99(A).

Drug Use Prevention Program Grant Fund:

The Drug Use Prevention Program Grant fund accounts for grant monies received from the State of Ohio which is restricted to be used on preventing drug use in the City.

Law Enforcement & Education Fund:

The Law Enforcement & Education fund accounts for the grant monies received from DUI arrests that are restricted for enforcement and education and for DUI housing reimbursements pursuant to Ohio Revised Code Section 4511.191.

Safety Town Fund:

The Safety Town fund accounts for revenues generated from charges for services and donations collected for expenses that are restricted for the Safety Town traffic safety program for children.

DUI Grant Fund:

The DUI Grant fund accounts for the State grant monies received relating to DUI arrests that are restricted for safety programs.

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Law Enforcement Assistance Fund:

The Law Enforcement Assistance fund accounts for a State grant to assist police officers in the City that are restricted for safety programs.

K-9 Patrol Fund:

The K-9 Patrol fund accounts for the revenues and expenditures collected and disbursed that are restricted for the formation of the K-9 patrol unit for the police department.

Economic Development (NACA) Fund:

The Economic Development fund accounts for financial resources received from the New Albany Community Authority (NACA) that are restricted for debt service payments and miscellaneous economic development projects throughout the City.

Economic Development (NAECA) Fund:

The Economic Development fund accounts for financial resources received from the New Albany East Community Authority (NAECA) that are restricted for debt service payments and miscellaneous projects throughout the City.

Local Coronavirus Relief Fund:

The Local Coronavirus Relief fund accounts for federal Coronavirus, Aid, Relief, and Economic Security (CARES) Act funds distributed by Franklin County to account for expenses incurred related to the global pandemic related to COVID-19.

Hotel Excise Tax Fund:

The Hotel Excise Tax fund accounts for 25% of the “bed tax” received and disbursed in accordance with the Ohio Revised Code.

Healthy New Albany Facilities Fund:

The Healthy New Albany Facilities fund accounts for the revenues that are committed for the upkeep of the Philip Heit Center for Healthy New Albany.

Alcohol Indigent Fund:

The Alcohol Indigent fund accounts for revenues generated from fines imposed by the Mayor’s Court for DUI arrests that are restricted for DUI enforcement training for police officers and other traffic safety programs in accordance with the Ohio Revised Code.

Mayor’s Court Computer Fund:

The Mayor’s Court Computer fund is authorized by the State of Ohio and enacted by the City. A fee of \$5.00 is collected on each case in Mayor’s Court to be used to pay the cost of computerization, and the ongoing updates associated with computerization.

City of New Albany, Ohio
2021 Annual Budget
Fund Summaries - Operations - Restricted

Operations - Restricted						
	Street Const. Maint. & Repair	State Highway	Permissive Tax	Alcohol Education	Drug Use Prev. Prog. Grant	Law Enforcement & Education
Funds from NACA/NAECA	-	-	-	-	-	-
Gas Tax & Motor Vehicle License Tax	575,000	41,000	470,000	-	-	-
Federal & State Grants	-	-	-	-	36,000	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	1,000	-	1,000
Interest Income	5,000	1,000	1,000	-	-	-
Other Revenue	-	-	-	-	-	-
Total Operating Revenue	580,000	42,000	471,000	1,000	36,000	1,000
Transfer In	-	-	-	-	-	-
Total Other Resources	-	-	-	-	-	-
Total Revenues	580,000	42,000	471,000	1,000	36,000	1,000
Police	-	-	-	1,000	36,000	2,250
Community Development	-	-	-	-	-	-
Public Service	135,000	20,000	65,000	-	-	-
General Administration	-	-	-	-	-	-
Land & Building Maintenance	-	-	-	-	-	-
Total Operating Expenditures	135,000	20,000	65,000	1,000	36,000	2,250
<i>Net operating rev over(under) operating exp</i>	<i>445,000</i>	<i>22,000</i>	<i>406,000</i>	<i>-</i>	<i>-</i>	<i>(1,250)</i>
Vehicles, Machinery & Equipment	-	-	-	-	-	-
Infrastructure	800,000	20,000	30,000	-	-	-
Total Capital Expenditures	800,000	20,000	30,000	-	-	-
Transfer to Debt Service	-	-	-	-	-	-
Transfer to Capital Improvements	-	-	400,000	-	-	-
Total Transfers/Advances to Other Funds	-	-	400,000	-	-	-
Total Expenditures	935,000	40,000	495,000	1,000	36,000	2,250
<i>Excess (def) of revenues over expenditures</i>	<i>(355,000)</i>	<i>2,000</i>	<i>(24,000)</i>	<i>-</i>	<i>-</i>	<i>(1,250)</i>
Fund balances at beginning of year	1,398,908	123,363	241,786	14,474	63,164	8,405
Lapsed Encumbrances	-	-	-	-	-	-
Fund balances at end of year	1,043,908	125,363	217,786	14,474	63,164	7,155

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Operations - Restricted (continued)

Operations - Restricted (continued)						
	Safety Town	DUI Grant	Law Enforcement Assistance	K-9 Patrol	Economic Development (NACA)	Economic Development (NAECA)
Funds from NACA/NAECA	-	-	-	-	3,100,000	2,242,086
Gas Tax & Motor Vehicle License Tax	-	-	-	-	-	-
Federal & State Grants	-	5,000	-	-	-	-
Charges for Services	32,000	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Other Revenue	10,000	-	-	-	-	-
Total Operating Revenue	42,000	5,000	-	-	3,100,000	2,242,086
Transfer In	-	-	-	14,600	-	-
Total Other Resources	-	-	-	14,600	-	-
Total Revenues	42,000	5,000	-	14,600	3,100,000	2,242,086
Police	34,000	2,500	1,200	17,100	-	-
Community Development	-	-	-	-	2,470,862	-
Public Service	-	-	-	-	100,000	-
General Administration	-	-	-	-	-	-
Land & Building Maintenance	-	-	-	-	-	-
Total Operating Expenditures	34,000	2,500	1,200	17,100	2,570,862	-
<i>Net operating rev over(under) operating exp</i>	<i>8,000</i>	<i>2,500</i>	<i>(1,200)</i>	<i>(2,500)</i>	<i>529,138</i>	<i>2,242,086</i>
Vehicles, Machinery & Equipment	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Capital Expenditures	-	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	529,138	2,242,086
Transfer to Capital Improvements	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	-	-	-	-	529,138	2,242,086
Total Expenditures	34,000	2,500	1,200	17,100	3,100,000	2,242,086
<i>Excess (def) of revenues over expenditures</i>	<i>8,000</i>	<i>2,500</i>	<i>(1,200)</i>	<i>(2,500)</i>	<i>-</i>	<i>-</i>
Fund balances at beginning of year	103,523	14,701	9,020	7,051	2,294,402	-
Lapsed Encumbrances	-	-	-	-	-	-
Fund balances at end of year	111,523	17,201	7,820	4,551	2,294,402	-

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Operations - Restricted (continued)

Operations - Restricted (continued)						
	Local Coronavirus Relief	Hotel Excise Tax	Healthy New Albany Facilities	Alcohol Indigent	Mayors Court Computer	Total
Funds from NACA/NAECA	-	-	-	-	-	5,342,086
Gas Tax & Motor Vehicle License Tax	-	-	-	-	-	1,086,000
Federal & State Grants	-	-	-	-	-	41,000
Charges for Services	-	-	-	-	-	32,000
Fines & Forfeitures	-	-	-	1,000	4,000	7,000
Interest Income	-	-	-	-	-	7,000
Other Revenue	-	105,000	1,085,000	-	-	1,200,000
Total Operating Revenue	-	105,000	1,085,000	1,000	4,000	7,715,086
Transfer In	-	-	-	-	-	14,600
Total Other Resources	-	-	-	-	-	14,600
Total Revenues	-	105,000	1,085,000	1,000	4,000	7,729,686
Police	-	-	-	-	-	94,050
Community Development	-	105,000	-	-	-	2,575,862
Public Service	-	-	-	-	-	320,000
General Administration	-	-	85,000	-	-	85,000
Land & Building Maintenance	-	-	517,000	-	-	517,000
Total Operating Expenditures	-	105,000	602,000	-	-	3,591,912
<i>Net operating rev over(under) operating exp</i>	-	-	483,000	1,000	4,000	4,137,774
Vehicles, Machinery & Equipment	-	-	-	-	22,000	22,000
Infrastructure	-	-	-	-	-	850,000
Total Capital Expenditures	-	-	-	-	22,000	872,000
Transfer to Debt Service	-	-	497,268	-	-	3,268,492
Transfer to Capital Improvements	-	-	-	-	-	400,000
Total Transfers/Advances to Other Funds	-	-	497,268	-	-	3,668,492
Total Expenditures	-	105,000	1,099,268	-	22,000	8,132,404
<i>Excess (def) of revenues over expenditures</i>	-	-	(14,268)	1,000	(18,000)	(402,718)
Fund balances at beginning of year	741	-	654,494	11,065	24,137	4,969,235
Lapsed Encumbrances	-	-	-	-	-	-
Fund balances at end of year	741	-	640,226	12,065	6,137	4,566,517

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Operations - Restricted

Street Construction, Maintenance & Repair Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Gas Tax & Motor Vehicle License Tax	\$ 398,957	\$ 431,627	\$ 417,630	\$ 470,028	\$ 539,607	\$ 575,000	\$ 592,250	\$ 610,018	\$ 628,318	
Interest Income	6,211	8,431	20,624	45,041	31,108	5,000	5,150	5,305	5,464	
Total Operating Revenue	405,168	440,058	438,254	515,069	570,715	580,000	597,400	615,322	633,782	
Total Revenues	405,168	440,058	438,254	515,069	570,715	580,000	597,400	615,322	633,782	
Public Service	123,344	89,829	79,128	67,835	120,201	135,000	139,050	143,222	147,518	
Total Operating Expenditures	123,344	89,829	79,128	67,835	120,201	135,000	139,050	143,222	147,518	
<i>Net operating rev over(under) operating exp</i>	<i>281,824</i>	<i>350,229</i>	<i>359,126</i>	<i>447,233</i>	<i>450,514</i>	<i>445,000</i>	<i>458,350</i>	<i>472,101</i>	<i>486,264</i>	
Infrastructure	292,413	171,869	151,259	283,304	310,606	800,000	300,000	300,000	300,000	
Total Capital Expenditures	292,413	171,869	151,259	283,304	310,606	800,000	300,000	300,000	300,000	
Total Expenditures	415,757	261,698	230,387	351,139	430,807	935,000	439,050	443,222	447,518	
<i>Excess (def) of revenues over expenditures</i>	<i>(10,589)</i>	<i>178,360</i>	<i>207,867</i>	<i>163,929</i>	<i>139,908</i>	<i>(355,000)</i>	<i>158,350</i>	<i>172,101</i>	<i>186,264</i>	
Fund balances at beginning of year	434,248	480,841	675,020	933,100	1,111,252	1,398,908	1,043,908	1,202,258	1,374,359	
Lapsed Encumbrances	57,182	15,819	50,213	14,223	147,748	-	-	-	-	
Fund balances at end of year	\$ 480,841	\$ 675,020	\$ 933,100	\$ 1,111,252	\$ 1,398,908	\$ 1,043,908	\$ 1,202,258	\$ 1,374,359	\$ 1,560,622	

State Highway Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Gas Tax & Motor Vehicle License Tax	\$ 32,348	\$ 34,998	\$ 33,862	\$ 38,110	\$ 43,752	\$ 41,000	\$ 42,230	\$ 43,497	\$ 44,802	
Interest Income	554	1,067	2,103	4,138	3,295	1,000	1,030	1,061	1,093	
Total Operating Revenue	32,902	36,065	35,965	42,248	47,047	42,000	43,260	44,558	45,895	
Total Revenues	32,902	36,065	35,965	42,248	47,047	42,000	43,260	44,558	45,895	
Public Service	19,498	10,834	18,322	8,292	17,130	20,000	20,000	20,000	20,000	
Total Operating Expenditures	19,498	10,834	18,322	8,292	17,130	20,000	20,000	20,000	20,000	
<i>Net operating rev over(under) operating exp</i>	<i>13,405</i>	<i>25,231</i>	<i>17,643</i>	<i>33,956</i>	<i>29,918</i>	<i>22,000</i>	<i>23,260</i>	<i>24,558</i>	<i>25,895</i>	
Infrastructure	203	-	11,450	-	39,155	20,000	-	-	-	
Total Capital Expenditures	203	-	11,450	-	39,155	20,000	-	-	-	
Total Expenditures	19,700	10,834	29,772	8,292	56,285	40,000	20,000	20,000	20,000	
<i>Excess (def) of revenues over expenditures</i>	<i>13,202</i>	<i>25,231</i>	<i>6,193</i>	<i>33,956</i>	<i>(9,238)</i>	<i>2,000</i>	<i>23,260</i>	<i>24,558</i>	<i>25,895</i>	
Fund balances at beginning of year	36,615	64,872	90,758	98,219	132,175	123,363	125,363	148,623	173,181	
Lapsed Encumbrances	15,055	655	1,268	-	425	-	-	-	-	
Fund balances at end of year	\$ 64,872	\$ 90,758	\$ 98,219	\$ 132,175	\$ 123,363	\$ 125,363	\$ 148,623	\$ 173,181	\$ 199,075	

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Fund Summaries - Operations - Restricted

Permissive Tax Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Gas Tax & Motor Vehicle License Tax	\$ 78,686	\$ 75,630	\$ 73,626	\$ 73,017	\$ 77,083	\$ 470,000	\$ 72,100	\$ 74,263	\$ 76,491	
Interest Income	1,203	4,814	3,679	6,856	5,078	1,000	1,030	1,061	1,093	
Total Operating Revenue	79,889	80,444	77,305	79,874	82,161	471,000	73,130	75,324	77,584	
Total Revenues	79,889	80,444	77,305	79,874	82,161	471,000	73,130	75,324	77,584	
Public Service	50,000	65,000	65,000	61,645	33,000	65,000	66,950	68,959	71,027	
Total Operating Expenditures	50,000	65,000	65,000	61,645	33,000	65,000	66,950	68,959	71,027	
<i>Net operating rev over(under) operating exp</i>	<i>29,889</i>	<i>15,444</i>	<i>12,305</i>	<i>18,229</i>	<i>49,161</i>	<i>406,000</i>	<i>6,180</i>	<i>6,365</i>	<i>6,556</i>	
Infrastructure	-	4,000	-	-	7,332	30,000	-	-	-	
Total Capital Expenditures	-	4,000	-	-	7,332	30,000	-	-	-	
Transfer to Capital Improvements	-	-	-	-	-	400,000	-	-	-	
Total Transfers/Advances to Other Funds	-	-	-	-	-	400,000	-	-	-	
Total Expenditures	50,000	69,000	65,000	61,645	40,332	495,000	66,950	68,959	71,027	
<i>Excess (def) of revenues over expenditures</i>	<i>29,889</i>	<i>11,444</i>	<i>12,305</i>	<i>18,229</i>	<i>41,829</i>	<i>(24,000)</i>	<i>6,180</i>	<i>6,365</i>	<i>6,556</i>	
Fund balances at beginning of year	84,877	114,766	156,210	178,264	199,957	241,786	217,786	223,966	230,332	
Lapsed Encumbrances	-	30,000	9,749	3,465	-	-	-	-	-	
Fund balances at end of year	\$ 114,766	\$ 156,210	\$ 178,264	\$ 199,957	\$ 241,786	\$ 217,786	\$ 223,966	\$ 230,332	\$ 236,888	

Alcohol Education Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Fines & Forfeitures	\$ 711	\$ 758	\$ 700	\$ 1,130	\$ 900	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	
Total Operating Revenue	711	758	700	1,130	900	1,000	1,030	1,061	1,093	
Total Revenues	711	758	700	1,130	900	1,000	1,030	1,061	1,093	
Police	-	-	-	500	-	1,000	1,030	1,061	1,093	
Total Operating Expenditures	-	-	-	500	-	1,000	1,030	1,061	1,093	
<i>Net operating rev over(under) operating exp</i>	<i>711</i>	<i>758</i>	<i>700</i>	<i>630</i>	<i>900</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Total Expenditures	-	-	-	500	-	1,000	1,030	1,061	1,093	
<i>Excess (def) of revenues over expenditures</i>	<i>711</i>	<i>758</i>	<i>700</i>	<i>630</i>	<i>900</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Fund balances at beginning of year	10,775	11,486	12,244	12,944	13,574	14,474	14,474	14,474	14,474	
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 11,486	\$ 12,244	\$ 12,944	\$ 13,574	\$ 14,474	\$ 14,474	\$ 14,474	\$ 14,474	\$ 14,474	

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Fund Summaries - Operations - Restricted

Drug Use Prevention Program Grant Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Federal & State Grants	\$ 40,822	\$ 35,100	\$ 17,766	\$ -	\$ 10,298	\$ 36,000	\$ 37,080	\$ 38,192	\$ 39,338
Total Operating Revenue	40,822	35,100	17,766	-	10,298	36,000	37,080	38,192	39,338
Total Revenues	40,822	35,100	17,766	-	10,298	36,000	37,080	38,192	39,338
Police	30,000	66,316	-	-	-	36,000	37,080	38,192	39,338
Total Operating Expenditures	30,000	66,316	-	-	-	36,000	37,080	38,192	39,338
<i>Net operating rev over(under) operating exp</i>	10,822	(31,216)	17,766	-	10,298	-	-	-	-
Total Expenditures	30,000	66,316	-	-	-	36,000	37,080	38,192	39,338
<i>Excess (def) of revenues over expenditures</i>	10,822	(31,216)	17,766	-	10,298	-	-	-	-
Fund balances at beginning of year	55,494	66,316	35,100	52,866	52,866	63,164	63,164	63,164	63,164
Lapsed Encumbrances	-	-	-	-	1	-	-	-	-
Fund balances at end of year	\$ 66,316	\$ 35,100	\$ 52,866	\$ 52,866	\$ 63,164	\$ 63,164	\$ 63,164	\$ 63,164	\$ 63,164

Law Enforcement & Education Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Fines & Forfeitures	\$ -	\$ 68	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093
Other Revenue	9,800	-	-	-	-	-	-	-	-
Total Operating Revenue	9,800	68	-	-	-	1,000	1,030	1,061	1,093
Total Revenues	9,800	68	-	-	-	1,000	1,030	1,061	1,093
Police	2,450	179	-	500	664	2,250	1,000	1,000	1,000
Total Operating Expenditures	2,450	179	-	500	664	2,250	1,000	1,000	1,000
<i>Net operating rev over(under) operating exp</i>	7,350	(111)	-	(500)	(664)	(1,250)	30	61	93
Total Expenditures	2,450	179	-	500	664	2,250	1,000	1,000	1,000
<i>Excess (def) of revenues over expenditures</i>	7,350	(111)	-	(500)	(664)	(1,250)	30	61	93
Fund balances at beginning of year	2,329	9,679	9,568	9,568	9,068	8,405	7,155	7,185	7,246
Lapsed Encumbrances	-	-	-	-	1	-	-	-	-
Fund balances at end of year	\$ 9,679	\$ 9,568	\$ 9,568	\$ 9,068	\$ 8,405	\$ 7,155	\$ 7,185	\$ 7,246	\$ 7,339

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Fund Summaries - Operations - Restricted

Safety Town Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Charges for Services	\$ 35,788	\$ 26,948	\$ 31,667	\$ 30,242	\$ -	\$ 32,000	\$ 32,960	\$ 33,949	\$ 34,967
Other Revenue	2,929	9,000	1,000	2,500	-	10,000	10,300	10,609	10,927
Total Operating Revenue	38,717	35,948	32,667	32,742	-	42,000	43,260	44,558	45,895
Total Revenues	38,717	35,948	32,667	32,742	-	42,000	43,260	44,558	45,895
Police	18,974	20,426	24,615	16,944	6,240	34,000	35,020	36,071	37,153
Total Operating Expenditures	18,974	20,426	24,615	16,944	6,240	34,000	35,020	36,071	37,153
<i>Net operating rev over(under) operating exp</i>	<i>19,744</i>	<i>15,522</i>	<i>8,052</i>	<i>15,798</i>	<i>(6,240)</i>	<i>8,000</i>	<i>8,240</i>	<i>8,487</i>	<i>8,742</i>
Vehicles, Machinery & Equipment	44,388	25,000	-	-	-	-	-	-	-
Total Capital Expenditures	44,388	25,000	-	-	-	-	-	-	-
Total Expenditures	63,361	45,426	24,615	16,944	6,240	34,000	35,020	36,071	37,153
<i>Excess (def) of revenues over expenditures</i>	<i>(24,644)</i>	<i>(9,478)</i>	<i>8,052</i>	<i>15,798</i>	<i>(6,240)</i>	<i>8,000</i>	<i>8,240</i>	<i>8,487</i>	<i>8,742</i>
Fund balances at beginning of year	115,956	92,481	83,406	91,458	109,147	103,523	111,523	119,763	128,251
Lapsed Encumbrances	1,169	403	-	1,891	616	-	-	-	-
Fund balances at end of year	\$ 92,481	\$ 83,406	\$ 91,458	\$ 109,147	\$ 103,523	\$ 111,523	\$ 119,763	\$ 128,251	\$ 136,992

DUI Grant Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Federal & State Grants	\$ 2,786	\$ 3,237	\$ 4,097	\$ 1,082	\$ 3,092	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464
Other Revenue	-	920	-	-	-	-	-	-	-
Total Operating Revenue	2,786	4,157	4,097	1,082	3,092	5,000	5,150	5,305	5,464
Total Revenues	2,786	4,157	4,097	1,082	3,092	5,000	5,150	5,305	5,464
Police	2,786	4,157	1,023	-	3,092	2,500	2,575	2,652	2,732
Total Operating Expenditures	2,786	4,157	1,023	-	3,092	2,500	2,575	2,652	2,732
<i>Net operating rev over(under) operating exp</i>	<i>-</i>	<i>-</i>	<i>3,074</i>	<i>1,082</i>	<i>-</i>	<i>2,500</i>	<i>2,575</i>	<i>2,652</i>	<i>2,732</i>
Total Expenditures	2,786	4,157	1,023	-	3,092	2,500	2,575	2,652	2,732
<i>Excess (def) of revenues over expenditures</i>	<i>-</i>	<i>-</i>	<i>3,074</i>	<i>1,082</i>	<i>-</i>	<i>2,500</i>	<i>2,575</i>	<i>2,652</i>	<i>2,732</i>
Fund balances at beginning of year	10,545	10,545	10,545	13,619	14,701	14,701	17,201	19,776	22,428
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 10,545	\$ 10,545	\$ 13,619	\$ 14,701	\$ 14,701	\$ 17,201	\$ 19,776	\$ 22,428	\$ 25,160

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Fund Summaries - Operations - Restricted

Law Enforcement Assistance Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Federal & State Grants	\$ -	\$ 7,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenue	-	7,820	-	-	-	-	-	-	-
Total Revenues	-	7,820	-	-	-	-	-	-	-
Police	-	-	-	-	-	1,200	-	-	-
Total Operating Expenditures	-	-	-	-	-	1,200	-	-	-
<i>Net operating rev over(under) operating exp</i>	-	7,820	-	-	-	(1,200)	-	-	-
Total Expenditures	-	-	-	-	-	1,200	-	-	-
<i>Excess (def) of revenues over expenditures</i>	-	7,820	-	-	-	(1,200)	-	-	-
Fund balances at beginning of year	1,200	1,200	9,020	9,020	9,020	9,020	7,820	7,820	7,820
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 1,200	\$ 9,020	\$ 9,020	\$ 9,020	\$ 9,020	\$ 7,820	\$ 7,820	\$ 7,820	\$ 7,820

K-9 Patrol Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Other Revenue	\$ -	\$ -	\$ 2,500	\$ 10,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Total Operating Revenue	-	-	2,500	10,000	-	-	1,000	1,000	1,000
Transfer In	-	-	-	-	14,600	14,600	14,771	14,944	15,118
Total Other Resources	-	-	-	-	14,600	14,600	14,771	14,944	15,118
Total Revenues	-	-	2,500	10,000	14,600	14,600	15,771	15,944	16,118
Police	-	-	-	2,951	17,584	17,100	17,271	17,444	17,618
Total Operating Expenditures	-	-	-	2,951	17,584	17,100	17,271	17,444	17,618
<i>Net operating rev over(under) operating exp</i>	-	-	2,500	7,049	(2,984)	(2,500)	(1,500)	(1,500)	(1,500)
Total Expenditures	-	-	-	2,951	17,584	17,100	17,271	17,444	17,618
<i>Excess (def) of revenues over expenditures</i>	-	-	2,500	7,049	(2,984)	(2,500)	(1,500)	(1,500)	(1,500)
Fund balances at beginning of year	75	75	75	2,575	9,624	7,051	4,551	3,051	1,551
Lapsed Encumbrances	-	-	-	-	411	-	-	-	-
Fund balances at end of year	\$ 75	\$ 75	\$ 2,575	\$ 9,624	\$ 7,051	\$ 4,551	\$ 3,051	\$ 1,551	\$ 51

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Fund Summaries - Operations - Restricted

Economic Development (NACA) Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Funds from NACA/NAECA	\$ 1,165,393	\$ 2,321,543	\$ 2,463,343	\$ 3,049,010	\$ 3,118,735	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000
Federal & State Grants	-	-	-	14,288	-	-	-	-	-	-
Other Revenue	-	311,543	1,669,103	-	-	-	-	-	-	-
Total Operating Revenue	1,165,393	2,633,086	4,132,446	3,063,298	3,118,735	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
Advance In	85,000	-	-	-	-	-	-	-	-	-
Total Other Resources	85,000	-	-	-	-	-	-	-	-	-
Total Revenues	1,250,393	2,633,086	4,132,446	3,063,298	3,118,735	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
Community Development	981,286	1,623,305	2,259,020	3,016,666	2,382,944	2,470,862	2,474,212	2,474,000	2,787,800	
Public Service	-	-	128,548	163,000	-	100,000	100,000	100,000	100,000	
Total Operating Expenditures	981,286	1,623,305	2,387,568	3,179,666	2,382,944	2,570,862	2,574,212	2,574,000	2,887,800	
<i>Net operating rev over(under) operating exp</i>	<i>269,107</i>	<i>1,009,781</i>	<i>1,744,879</i>	<i>(116,368)</i>	<i>735,791</i>	<i>529,138</i>	<i>525,788</i>	<i>526,000</i>	<i>212,200</i>	
Infrastructure	2,995,065	-	1,629	-	-	-	-	-	-	
Total Capital Expenditures	2,995,065	-	1,629	-	-	-	-	-	-	
Transfer to Debt Service	565,393	561,543	528,738	525,438	527,038	529,138	525,788	526,000	212,200	
Advances Out	85,000	-	-	-	-	-	-	-	-	
Total Transfers/Advances to Other Funds	650,393	561,543	528,738	525,438	527,038	529,138	525,788	526,000	212,200	
Total Expenditures	4,626,743	2,184,848	2,917,935	3,705,104	2,909,982	3,100,000	3,100,000	3,100,000	3,100,000	
<i>Excess (def) of revenues over expenditures</i>	<i>(3,376,350)</i>	<i>448,238</i>	<i>1,214,512</i>	<i>(641,806)</i>	<i>208,753</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Fund balances at beginning of year	754,888	225,127	762,149	2,340,719	1,868,923	2,294,402	2,294,402	2,294,402	2,294,402	
Lapsed Encumbrances	2,846,589	88,784	364,059	170,009	216,727	-	-	-	-	
Fund balances at end of year	225,127	762,149	2,340,719	1,868,923	2,294,402	2,294,402	2,294,402	2,294,402	2,294,402	

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Fund Summaries - Operations - Restricted

Economic Development (NAECA) Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Funds from NACA/NAECA	\$ -	\$ -	\$ -	\$ 452,768	\$ 755,605	2,242,086	\$ 2,242,086	\$ 2,242,086	\$ 2,242,086
Total Operating Revenue	-	-	-	452,768	755,605	2,242,086	2,242,086	2,242,086	2,242,086
Total Revenues	-	-	-	452,768	755,605	2,242,086	2,242,086	2,242,086	2,242,086
<i>Net operating rev over(under) operating exp</i>	-	-	-	452,768	755,605	2,242,086	2,242,086	2,242,086	2,242,086
Transfer to Debt Service	-	-	-	452,768	755,605	2,242,086	2,242,086	2,242,086	2,242,086
Total Transfers/Advances to Other Funds	-	-	-	452,768	755,605	2,242,086	2,242,086	2,242,086	2,242,086
Total Expenditures	-	-	-	452,768	755,605	2,242,086	2,242,086	2,242,086	2,242,086
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-
Fund balances at end of year	-	-	-	-	-	-	-	-	-

Local Coronavirus Relief Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Federal & State Grants	\$ -	\$ -	\$ -	\$ -	\$ 530,531	\$ -	\$ -	\$ -	\$ -
Total Operating Revenue	-	-	-	-	531,271	-	-	-	-
Total Revenues	-	-	-	-	531,271	-	-	-	-
General Administration	-	-	-	-	530,530	-	-	-	-
Total Operating Expenditures	-	-	-	-	530,530	-	-	-	-
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	741	-	-	-	-
Total Expenditures	-	-	-	-	530,530	-	-	-	-
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	741	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	741	741	741	741
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-
Fund balances at end of year	-	-	-	-	741	741	741	741	741

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Fund Summaries - Operations - Restricted

Hotel Excise Tax Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Other Revenue	\$ 86,210	\$ 109,411	\$ 114,507	\$ 146,616	\$ 78,865	\$ 105,000	\$ 108,150	\$ 111,395	\$ 114,736	
Total Operating Revenue	86,210	109,411	114,507	146,616	78,865	105,000	108,150	111,395	114,736	
Total Revenues	86,210	109,411	114,507	146,616	78,865	105,000	108,150	111,395	114,736	
Community Development	86,210	109,411	114,507	146,616	78,865	105,000	108,150	111,395	114,736	
Total Operating Expenditures	86,210	109,411	114,507	146,616	78,865	105,000	108,150	111,395	114,736	
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	-	-	-	-	-	
Total Expenditures	86,210	109,411	114,507	146,616	78,865	105,000	108,150	111,395	114,736	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	-	-	-	-	-	
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	-	-	-	-	-	-	-	-	-	

Healthy New Albany Facilities Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Other Revenue	\$ 1,019,247	\$ 953,733	\$ 1,015,062	\$ 986,290	\$ 1,384,534	\$ 1,085,000	\$ 1,095,850	\$ 1,106,809	\$ 1,117,877	
Total Operating Revenue	1,019,247	953,733	1,015,062	986,290	1,384,534	1,085,000	1,095,850	1,106,809	1,117,877	
Advance In	-	-	-	275,000	-	-	-	-	-	
Total Other Resources	-	-	-	275,000	-	-	-	-	-	
Total Revenues	1,019,247	953,733	1,015,062	1,261,290	1,384,534	1,085,000	1,095,850	1,106,809	1,117,877	
General Administration	-	-	-	361,000	56,893	85,000	87,550	90,177	92,882	
Land & Building Maintenance	419,804	385,488	459,976	414,036	449,080	517,000	532,510	548,485	564,940	
Total Operating Expenditures	419,804	385,488	459,976	775,036	505,974	602,000	620,060	638,662	657,822	
<i>Net operating rev over(under) operating exp</i>	599,443	568,245	555,087	486,254	878,560	483,000	475,790	468,147	460,055	
Transfer to Debt Service	512,575	425,000	352,538	511,926	498,288	497,268	494,923	389,325	370,465	
Advances Out	-	-	-	-	275,000	-	-	-	-	
Total Transfers/Advances to Other Funds	512,575	425,000	352,538	511,926	773,288	497,268	494,923	389,325	370,465	
Total Expenditures	932,379	810,488	812,514	1,286,962	1,279,262	1,099,268	1,114,983	1,027,987	1,028,287	
<i>Excess (def) of revenues over expenditures</i>	86,868	143,245	202,549	(25,672)	105,272	(14,268)	(19,133)	78,822	89,590	
Fund balances at beginning of year	131,538	218,612	362,495	565,044	539,869	654,494	640,226	621,093	699,915	
Lapsed Encumbrances	206	638	-	497	9,353	-	-	-	-	
Fund balances at end of year	\$ 218,612	\$ 362,495	\$ 565,044	\$ 539,869	\$ 654,494	\$ 640,226	\$ 621,093	\$ 699,915	\$ 789,505	

City of New Albany, Ohio

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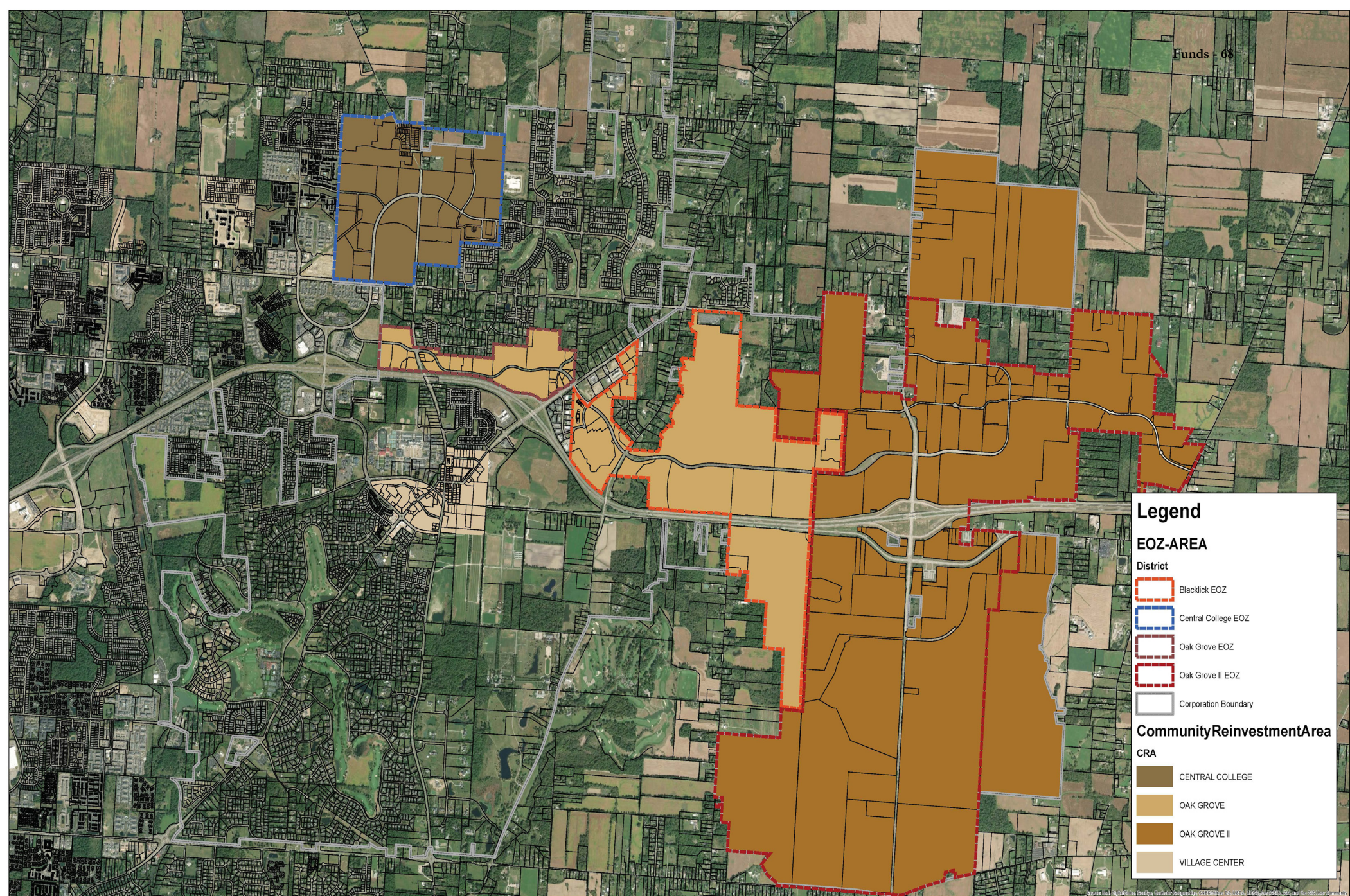
Fund Summaries - Operations - Restricted

Alcohol Indigent Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Fines & Forfeitures	\$ 855	\$ 1,257	\$ 1,008	\$ 888	\$ 422	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Operating Revenue	855	1,257	1,008	888	422	1,000	1,000	1,000	1,000	1,000
Total Revenues	855	1,257	1,008	888	422	1,000	1,000	1,000	1,000	1,000
<i>Net operating rev over(under) operating exp</i>	855	1,257	1,008	888	422	1,000	1,000	1,000	1,000	1,000
Total Expenditures	-	-	-	-	-	-	-	-	-	-
<i>Excess (def) of revenues over expenditures</i>	855	1,257	1,008	888	422	1,000	1,000	1,000	1,000	1,000
Fund balances at beginning of year	6,636	7,491	8,748	9,756	10,644	11,065	12,065	13,065	14,065	14,065
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 7,491	\$ 8,748	\$ 9,756	\$ 10,644	\$ 11,065	\$ 12,065	\$ 13,065	\$ 14,065	\$ 15,065	

Mayor's Court Computer Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Fines & Forfeitures	\$ 3,145	\$ 4,735	\$ 4,545	\$ 3,681	\$ 2,169	\$ 4,000	\$ 4,120	\$ 4,244	\$ 4,371	
Total Operating Revenue	3,145	4,735	4,545	3,681	2,169	4,000	4,120	4,244	4,371	
Total Revenues	3,145	4,735	4,545	3,681	2,169	4,000	4,120	4,244	4,371	
Administrative Services	1,200	5,600	775	-	-	-	3,000	3,000	3,000	
Total Operating Expenditures	1,200	5,600	775	-	-	-	3,000	3,000	3,000	
<i>Net operating rev over(under) operating exp</i>	1,945	(865)	3,770	3,681	2,169	4,000	1,120	1,244	1,371	
Vehicles, Machinery & Equipment	-	-	-	-	-	22,000	-	-	-	
Total Capital Expenditures	-	-	-	-	-	22,000	-	-	-	
Total Expenditures	1,200	5,600	775	-	-	22,000	3,000	3,000	3,000	
<i>Excess (def) of revenues over expenditures</i>	1,945	(865)	3,770	3,681	2,169	(18,000)	1,120	1,244	1,371	
Fund balances at beginning of year	11,067	13,012	12,747	17,512	21,193	24,137	6,137	7,257	8,501	
Lapsed Encumbrances	-	600	995	-	775	-	-	-	-	
Fund balances at end of year	\$ 13,012	\$ 12,747	\$ 17,512	\$ 21,193	\$ 24,137	\$ 6,137	\$ 7,257	\$ 8,501	\$ 9,872	

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Legend

EOZ-AREA

District

- Blacklick EOZ
- Central College EOZ
- Oak Grove EOZ
- Oak Grove II EOZ

Corporation Boundary

Community Reinvestment Area

CRA

- CENTRAL COLLEGE
- OAK GROVE
- OAK GROVE II
- VILLAGE CENTER

≡ NEW ALBANY ≡

Fund Summaries – Operations – Economic Opportunity Zone

The Economic Opportunity Zone Income Tax (EOZ) funds account for the income taxes collected in each zone and restricted for and pledged to the New Albany Community Authority (NACA), the New Albany-Plain Local School District (NAPLSD), the Licking Heights Local School District (LHLSD), the Johnstown-Monroe School District (JMSD) and the City of Columbus for public infrastructure improvements.

Oak Grove EOZ Fund:

The Oak Grove EOZ fund accounts for net profits income tax and withholdings from entities within the Oak Grove (I) Zone. Funds received in this zone are distributed as follows with slight variations dependent upon the revenue sharing agreements in place: New Albany general distribution (35%); NACA (30%); and NAPLSD/LHLSD (35%).

Central College EOZ Fund:

The Central College EOZ fund accounts for net profits income tax and withholdings from entities within the Central College Zone. Funds received in this zone are distributed as follows with slight variations dependent upon the revenue sharing agreements in place : New Albany general distribution (35%); NACA (30%); and NAPLSD (35%).

Oak Grove II EOZ Fund:

The Oak Grove II EOZ fund accounts for net profits income tax and withholdings from entities within the Oak Grove II Zone which is divided into two areas Economic Development Agreements adopted in 2001 and 2012. Per the 2001 agreement, funds are distributed as follows: New Albany general distribution (27.5%); Infrastructure fund (30%); Columbus (15%); and LHLSD/JMSD (27.5%). Per the 2012 agreement, funds are distributed as follows: New Albany general distribution (22%) Infrastructure fund (30%); Columbus (26%); and LHLSD/JMSD (22%).

Blacklick EOZ Fund:

The Blacklick EOZ fund accounts for net profits income tax and withholdings from entities within the Blacklick Zone. Funds received in this zone are distributed as follows: New Albany general distribution (25%); NACA (50%); and NAPLSD (25%).

City of New Albany, Ohio

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Fund Summaries - Operations - Economic Opportunity Zone (EOZ)

Operations - Economic Opportunity Zone (EOZ)

	Oak Grove EOZ	Central College EOZ	Oak Grove II EOZ	Blacklick EOZ	Total
Income Tax	3,497,280	1,751,029	1,355,750	4,065,710	10,669,769
Total Operating Revenue	3,497,280	1,751,029	1,355,750	4,065,710	10,669,769
Total Revenues	3,497,280	1,751,029	1,355,750	4,065,710	10,669,769
Community Development	3,497,280	1,751,029	1,355,750	4,065,710	10,669,769
Total Operating Expenditures	3,497,280	1,751,029	1,355,750	4,065,710	10,669,769
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	-
Total Expenditures	3,497,280	1,751,029	1,355,750	4,065,710	10,669,769
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	-
Fund balances at beginning of year	0	-	-	-	0
Lapsed Encumbrances	-	-	-	-	-
Fund balances at end of year	0	-	-	-	0

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Operations - Economic Opportunity Zone

Oak Grove Economic Opportunity Zone Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Income Tax	\$ 4,498,864	\$ 4,349,306	\$ 3,670,007	\$ 4,410,287	\$ 4,555,414	\$ 3,497,280	\$ 3,546,707	\$ 3,745,413	\$ 3,867,641	
Total Operating Revenue	4,498,864	4,349,306	3,670,007	4,410,287	4,555,414	3,497,280	3,546,707	3,745,413	3,867,641	
Total Revenues	4,498,864	4,349,306	3,670,007	4,410,287	4,555,414	3,497,280	3,546,707	3,745,413	3,867,641	
Community Development	4,498,864	4,349,306	3,670,007	4,410,287	4,555,414	3,497,280	3,546,707	3,745,413	3,867,641	
Total Operating Expenditures	4,498,864	4,349,306	3,670,007	4,410,287	4,555,414	3,497,280	3,546,707	3,745,413	3,867,641	
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	0	-	-	-	-	
Total Expenditures	4,498,864	4,349,306	3,670,007	4,410,287	4,555,414	3,497,280	3,546,707	3,745,413	3,867,641	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	0	-	-	-	-	
Fund balances at beginning of year	-	-	-	-	-	0	0	0	0	
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

Central College Economic Opportunity Zone Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Income Tax	\$ 1,757,966	\$ 1,281,912	\$ 1,945,957	\$ 3,010,043	\$ 2,141,887	\$ 1,751,029	\$ 1,698,698	\$ 1,924,087	\$ 2,000,454	
Total Operating Revenue	1,757,966	1,281,912	1,945,957	3,010,043	2,141,887	1,751,029	1,698,698	1,924,087	2,000,454	
Total Revenues	1,757,966	1,281,912	1,945,957	3,010,043	2,141,887	1,751,029	1,698,698	1,924,087	2,000,454	
Community Development	1,757,966	1,281,912	1,945,957	3,010,043	2,141,887	1,751,029	1,698,698	1,924,087	2,000,454	
Total Operating Expenditures	1,757,966	1,281,912	1,945,957	3,010,043	2,141,887	1,751,029	1,698,698	1,924,087	2,000,454	
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	-	-	-	-	-	
Total Expenditures	1,757,966	1,281,912	1,945,957	3,010,043	2,141,887	1,751,029	1,698,698	1,924,087	2,000,454	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	-	-	-	-	-	
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Fund Summaries – Capital & Development – Capital Improvement

Capital Improvement funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Capital Improvement funds below are the primary source of funds for general capital improvements in New Albany.

Capital Improvement Fund:

The Capital Improvement fund receives 12% of the general municipal income tax levied by the City. These revenues are committed for various capital improvement expenditures within the City.

Park Improvement Fund:

The Park Improvement Fund receives 3% of the general municipal income tax levied by the City. This fund also receives \$150 for each new home building permit. These revenues are committed for the improvement of the City's parks and recreation areas.

Water & Sanitary Sewer Improvement Fund:

The Water & Sanitary Sewer Improvement fund receives water and sewer tap fees. These funds are committed to the improvement, extension, maintenance, repair, equipment and appurtenances necessary to affect such repairs and maintenance to the City's water and sanitary sewer systems, as well as the repayment of related debt.

Leisure Trail Improvement Fund:

The Leisure Trail Improvement fund receives \$350 for each new home building permit for the improvement of leisure trails within the City.

Infrastructure Replacement Fund:

The Infrastructure Replacement fund accounts for the accumulation of funds to repair and replace infrastructure as needed.

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

Capital & Development - Capital Improvement						
	Capital Improvement	Park Improvement	Water & Sanitary Sewer Improvement	Leisure Trail Improvement	Infrastructure Replacement	Total
Income Tax	2,754,574	688,644	-	-	-	3,443,218
Federal & State Grants	4,700,000	-	-	-	-	4,700,000
Charges for Services	20,000	5,000	300,000	25,000	-	350,000
Interest Income	100,000	10,000	25,000	-	50,000	185,000
Total Operating Revenue	7,574,574	703,644	325,000	25,000	50,000	8,678,218
Debt Proceeds	2,450,000	-	13,330,099	-	-	15,780,099
Transfer In	4,400,000	-	-	-	-	4,400,000
Total Other Resources	6,850,000	-	13,330,099	-	-	20,180,099
Total Revenues	14,424,574	703,644	13,655,099	25,000	50,000	28,858,317
Finance	64,000	13,000	-	-	-	77,000
Total Operating Expenditures	64,000	13,000	-	-	-	77,000
<i>Net operating rev over(under) operating exp</i>	<i>14,360,574</i>	<i>690,644</i>	<i>13,655,099</i>	<i>25,000</i>	<i>50,000</i>	<i>28,781,317</i>
Land & Buildings	3,650,000	500,000	-	-	-	4,150,000
Infrastructure	13,750,000	800,000	-	10,000	-	14,560,000
Total Capital Expenditures	17,400,000	1,300,000	-	10,000	-	18,710,000
Total Expenditures	17,464,000	1,313,000	-	10,000	-	18,787,000
<i>Excess (def) of revenues over expenditures</i>	<i>(3,039,426)</i>	<i>(609,356)</i>	<i>13,655,099</i>	<i>15,000</i>	<i>50,000</i>	<i>10,071,317</i>
Fund balances at beginning of year	3,383,559	2,436,186	(5,250,005)	317,045	10,669,625	11,556,409
Lapsed Encumbrances	-	-	-	-	-	-
Fund balances at end of year	344,133	1,826,830	8,405,094	332,045	10,719,625	21,627,726

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

Capital Improvement Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Income Tax	\$ 1,766,377	\$ 2,331,213	\$ 2,816,729	\$ 3,049,135	\$ 3,101,614	\$ 2,754,574	\$ 2,770,074	\$ 3,033,587	\$ 2,998,975
Federal & State Grants	1,171,388	672,303	-	-	161,059	4,700,000	-	-	-
Charges for Services	26,445	26,534	16,425	35,840	37,397	20,000	20,600	21,218	21,855
Interest Income	48,464	76,983	185,949	391,253	173,960	100,000	103,000	106,090	109,273
Other Revenue	-	262,732	-	-	227,142	-	-	-	-
Total Operating Revenue	3,012,675	3,369,765	3,019,103	3,476,228	3,701,172	7,574,574	2,893,674	3,160,895	3,130,102
Debt Proceeds	-	-	-	-	-	2,450,000	-	-	-
Transfer In	2,000,000	-	2,000,000	2,500,000	-	4,400,000	-	-	-
Total Other Resources	2,000,000	-	2,000,000	2,500,000	-	6,850,000	-	-	-
Total Revenues	5,012,675	3,369,765	5,019,103	5,976,228	3,701,172	14,424,574	2,893,674	3,160,895	3,130,102
Finance	46,530	46,891	56,335	60,732	61,696	64,000	55,401	60,672	59,980
Total Operating Expenditures	143,305	46,891	56,335	60,732	61,696	64,000	55,401	60,672	59,980
<i>Net operating rev over(under) operating exp</i>	<i>4,869,370</i>	<i>3,322,874</i>	<i>4,962,769</i>	<i>5,915,496</i>	<i>3,639,476</i>	<i>14,360,574</i>	<i>2,838,273</i>	<i>3,100,223</i>	<i>3,070,123</i>
Land & Buildings	-	-	551,393	1,782,792	84,953	3,650,000	-	-	-
Infrastructure	2,496,624	3,292,764	1,415,341	7,566,584	5,066,236	13,750,000	1,100,000	950,000	2,650,000
Total Capital Expenditures	2,496,624	3,292,764	1,966,734	9,349,376	5,151,189	17,400,000	1,100,000	950,000	2,650,000
Principal & Interest Payments	982,546	-	-	-	-	-	-	-	-
Total Debt Service Expenditures	982,546	-	-	-	-	-	-	-	-
Total Expenditures	3,622,475	3,339,655	2,023,069	9,410,109	5,212,885	17,464,000	1,155,401	1,010,672	2,709,980
<i>Excess (def) of revenues over expenditures</i>	<i>1,390,200</i>	<i>30,110</i>	<i>2,996,035</i>	<i>(3,433,880)</i>	<i>(1,511,712)</i>	<i>(3,039,426)</i>	<i>1,738,273</i>	<i>2,150,223</i>	<i>420,123</i>
Fund balances at beginning of year	2,519,701	4,146,905	4,314,122	7,435,083	4,396,174	3,383,559	344,133	2,082,405	4,232,628
Lapsed Encumbrances	237,004	137,107	124,927	394,971	499,097	-	-	-	-
Fund balances at end of year	\$ 4,146,905	\$ 4,314,122	\$ 7,435,083	\$ 4,396,174	\$ 3,383,559	\$ 344,133	\$ 2,082,405	\$ 4,232,628	\$ 4,652,751

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

Park Improvement Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Income Tax	\$ 353,266	\$ 567,101	\$ 692,767	\$ 750,188	\$ 774,693	\$ 688,644	\$ 692,518	\$ 758,397	\$ 749,744	
Federal & State Grants	-	-	-	-	-	-	-	-	-	
Charges for Services	8,550	6,000	140,400	7,500	7,650	5,000	5,150	5,305	5,464	
Interest Income	9,122	18,553	66,249	143,980	93,908	10,000	10,300	10,609	10,927	
Other Revenue	-	-	-	30,213	-	-	-	-	-	
Total Operating Revenue	370,938	591,654	899,416	931,881	876,251	703,644	707,968	774,311	766,135	
Transfer In	473,612	-	1,300,000	-	-	-	-	-	-	
Total Other Resources	473,612	-	1,300,000	-	-	-	-	-	-	
Total Revenues	844,550	591,654	2,199,416	931,881	876,251	703,644	707,968	774,311	766,135	
Finance	8,322	11,373	13,855	14,941	15,410	13,000	13,850	15,168	14,995	
Total Operating Expenditures	8,322	11,373	13,855	14,941	15,410	13,000	13,850	15,168	14,995	
<i>Net operating rev over(under) operating exp</i>	<i>836,228</i>	<i>580,281</i>	<i>2,185,561</i>	<i>916,940</i>	<i>860,841</i>	<i>690,644</i>	<i>694,118</i>	<i>759,143</i>	<i>751,140</i>	
Land & Buildings	-	-	644,264	12,359	2,045,297	500,000	500,000	500,000	625,000	
Infrastructure	10,000	172,968	340	79,328	485,097	800,000	800,000	800,000	800,000	
Total Capital Expenditures	10,000	172,968	644,604	91,687	2,530,394	1,300,000	1,300,000	1,300,000	1,425,000	
Total Expenditures	18,322	184,341	658,459	106,628	2,545,803	1,313,000	1,313,850	1,315,168	1,439,995	
<i>Excess (def) of revenues over expenditures</i>	<i>826,228</i>	<i>407,313</i>	<i>1,540,957</i>	<i>825,253</i>	<i>(1,669,552)</i>	<i>(609,356)</i>	<i>(605,882)</i>	<i>(540,857)</i>	<i>(673,860)</i>	
Fund balances at beginning of year	431,683	1,257,911	1,672,543	3,214,030	4,100,245	2,436,186	1,826,830	1,220,947	680,090	
Lapsed Encumbrances	-	7,320	529	60,963	5,493	-	-	-	-	
Fund balances at end of year	\$ 1,257,911	\$ 1,672,543	\$ 3,214,030	\$ 4,100,245	\$ 2,436,186	\$ 1,826,830	\$ 1,220,947	\$ 680,090	\$ 6,230	

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

Water & Sanitary Sewer Improvement Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Charges for Services	\$ 416,626	\$ 315,521	\$ 339,405	\$ 1,968,383	\$ 740,209	\$ 300,000	\$ 309,000	\$ 318,270	\$ 327,818	
Interest Income	40,464	47,469	48,519	96,356	113,888	25,000	25,750	26,523	27,318	
Total Operating Revenue	457,090	362,990	387,924	2,064,739	854,097	325,000	334,750	344,793	355,136	
Debt Proceeds	-	-	7,403,752	20,948,276	5,584,728	13,330,099	-	-	-	
Transfer In	-	-	2,540,000	-	750,000	-	-	-	-	
Total Other Resources	-	-	9,943,752	20,948,276	6,334,728	13,330,099	-	-	-	
Total Revenues	457,090	362,990	10,331,676	23,013,014	7,188,824	13,655,099	334,750	344,793	355,136	
Finance	18,807	-	-	-	-	-	-	-	-	
Total Operating Expenditures	18,807	-	-	-	-	-	-	-	-	
<i>Net operating rev over(under) operating exp</i>	<i>438,283</i>	<i>362,990</i>	<i>10,331,676</i>	<i>23,013,014</i>	<i>7,188,824</i>	<i>13,655,099</i>	<i>334,750</i>	<i>344,793</i>	<i>355,136</i>	
Vehicles, Machinery & Equipment	-	-	32,209	-	-	-	-	-	-	
Land & Buildings	-	-	40,837	-	321,909	-	-	-	-	
Infrastructure	667,117	4,972,981	19,826,251	14,179,247	11,673,006	-	-	-	-	
Total Capital Expenditures	667,117	4,972,981	19,899,297	14,179,247	11,994,915	-	-	-	-	
Transfer to Debt Service	225,512	250,000	216,760	220,513	111,733	-	-	-	-	
Total Transfers/Advances to Other Funds	225,512	250,000	216,760	220,513	111,733	-	-	-	-	
Total Expenditures	911,436	5,222,981	20,116,057	14,399,760	12,106,648	-	-	-	-	
<i>Excess (def) of revenues over expenditures</i>	<i>(454,346)</i>	<i>(4,859,991)</i>	<i>(9,784,382)</i>	<i>8,613,254</i>	<i>(4,917,823)</i>	<i>13,655,099</i>	<i>334,750</i>	<i>344,793</i>	<i>355,136</i>	
Fund balances at beginning of year	3,479,398	3,517,515	(1,333,648)	(11,101,640)	(1,615,257)	(5,250,005)	8,405,094	8,739,844	9,084,636	
Lapsed Encumbrances	492,463	8,828	16,390	873,129	1,283,075	-	-	-	-	
Fund balances at end of year	\$ 3,517,515	\$ (1,333,648)	\$ (11,101,640)	\$ (1,615,257)	\$ (5,250,005)	\$ 8,405,094	\$ 8,739,844	\$ 9,084,636	\$ 9,439,773	
<i>Remaining Balance of Debt Service Payments</i>	<i>\$ 1,024,518</i>	<i>\$ 799,006</i>	<i>\$ 549,006</i>	<i>\$ 332,246</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	
<i>Amount Reserve for Equipment Replacement</i>	<i>\$ 76,515</i>	<i>\$ 92,280</i>	<i>\$ 92,280</i>	<i>\$ 108,203</i>	<i>\$ 469,280</i>	<i>\$ 534,604</i>	<i>\$ 600,103</i>	<i>\$ 666,919</i>	<i>\$ 735,078</i>	
Total Balance Reserved	\$ 1,101,033	\$ 891,286	\$ 641,286	\$ 440,449	\$ 469,280	\$ 534,604	\$ 600,103	\$ 666,919	\$ 735,078	
Excess Balance	\$ 2,416,482	\$ (2,224,934)	\$ (11,742,926)	\$ (2,055,706)	\$ (5,719,285)	\$ 7,870,490	\$ 8,139,741	\$ 8,417,717	\$ 8,704,695	

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

Leisure Trail Improvement Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Charges for Services	\$ 23,360	\$ 18,508	\$ 13,219	\$ 17,370	\$ 29,257	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318
Interest Income	2,459	3,527	-	-	-	-	-	-	-
Total Operating Revenue	25,819	22,035	13,219	17,370	29,257	25,000	25,750	26,523	27,318
Total Revenues	25,819	22,035	13,219	17,370	29,257	25,000	25,750	26,523	27,318
Land & Building Maintenance	4,100	-	-	-	-	-	-	-	-
Total Operating Expenditures	4,100	-	-	-	-	-	-	-	-
<i>Net operating rev over(under) operating exp</i>	<i>21,719</i>	<i>22,035</i>	<i>13,219</i>	<i>17,370</i>	<i>29,257</i>	<i>25,000</i>	<i>25,750</i>	<i>26,523</i>	<i>27,318</i>
Infrastructure	-	-	-	29,235	-	10,000	10,000	10,000	10,000
Total Capital Expenditures	-	-	-	29,235	-	10,000	10,000	10,000	10,000
Total Expenditures	4,100	-	-	29,235	-	10,000	10,000	10,000	10,000
<i>Excess (def) of revenues over expenditures</i>	<i>21,719</i>	<i>22,035</i>	<i>13,219</i>	<i>(11,865)</i>	<i>29,257</i>	<i>15,000</i>	<i>15,750</i>	<i>16,523</i>	<i>17,318</i>
Fund balances at beginning of year	242,047	263,766	285,801	299,620	287,755	317,045	332,045	347,795	364,317
Lapsed Encumbrances	-	-	600	-	33	-	-	-	-
Fund balances at end of year	\$ 263,766	\$ 285,801	\$ 299,620	\$ 287,755	\$ 317,045	\$ 332,045	\$ 347,795	\$ 364,317	\$ 381,636

Infrastructure Replacement Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Interest Income	\$ 60,635	\$ 94,719	\$ 204,729	\$ 368,050	\$ 165,008	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636
Total Operating Revenue	60,635	94,719	204,729	368,050	165,008	50,000	51,500	53,045	54,636
Transfer In	1,550,000	650,000	1,800,000	-	-	-	500,000	500,000	500,000
Total Other Resources	1,550,000	650,000	1,800,000	-	-	-	500,000	500,000	500,000
Total Revenues	1,610,635	744,719	2,004,729	368,050	165,008	50,000	551,500	553,045	554,636
Finance	-	-	-	-	392	-	-	-	-
Total Operating Expenditures	-	-	-	-	392	-	-	-	-
<i>Net operating rev over(under) operating exp</i>	<i>1,610,635</i>	<i>744,719</i>	<i>2,004,729</i>	<i>368,050</i>	<i>164,617</i>	<i>50,000</i>	<i>551,500</i>	<i>553,045</i>	<i>554,636</i>
Total Expenditures	-	-	-	-	392	-	-	-	-
<i>Excess (def) of revenues over expenditures</i>	<i>1,610,635</i>	<i>744,719</i>	<i>2,004,729</i>	<i>368,050</i>	<i>164,617</i>	<i>50,000</i>	<i>551,500</i>	<i>553,045</i>	<i>554,636</i>
Fund balances at beginning of year	5,776,876	7,387,511	8,132,230	10,136,959	10,505,008	10,669,625	10,719,625	11,271,125	11,824,170
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 7,387,511	\$ 8,132,230	\$ 10,136,959	\$ 10,505,008	\$ 10,669,625	\$ 10,719,625	\$ 11,271,125	\$ 11,824,170	\$ 12,378,806

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Legend

Corporation Boundary

Tax Increment Financing Area

TIF

- Blacklick II
- Blacklick
- Business Park South
- Cobbs Road
- Johnstown Monroe
- Johnstown Monroe Annex
- Licking Heights
- Oak Grove II
- Oxford
- Research and Technology
- Residential
- Straits Farm
- Village Center
- De-Re Village Center
- Windsor
- Schleppi Road (Nottingham Trace)



Tax Increment Financing Areas

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Fund Summaries – Capital & Development – Tax Increment Financing (TIF) - Residential

The TIF – Residential funds account for the Payments In Lieu of Taxes (PILOT) payments collected in each residential TIF district. These payments, after revenue sharing, are primarily utilized to fund debt payments for related capital improvements. These TIFs are “non-school” and “non-fire”. Therefore, the funds also account for the sharing of revenue with Plain Township in the amount it would have received for fire and EMS services per the agreements in place. Payments to the school districts for “non-school” TIF districts are made directly to the schools and are not accounted for in these funds.

Windsor TIF Fund:

The Windsor TIF fund was established with Ordinance 34-2004 to account for PILOT payments in the Windsor, Landsdowne, Souder East, and the West Nine TIF Districts. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

Wentworth Crossing TIF Fund:

The Wentworth Crossing TIF fund was established with Ordinance 20-2006 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

Hawksmoor TIF Fund:

The Hawksmoor TIF fund was established with Ordinance 20-2006 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

Enclave TIF Fund:

The Enclave TIF fund was established with Ordinance 20-2006 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

Saunton TIF Fund:

The Saunton TIF fund was established with Ordinance 20-2006 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

Richmond Square TIF Fund:

The Richmond Square TIF fund was established with Ordinance 20-2006 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

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Tidewater I TIF Fund:

The Tidewater I TIF fund was established with Ordinance 20-2006 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

Ealy Crossing TIF Fund:

The Ealy Crossing I TIF fund was established with Ordinance 20-2006 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

Upper Clarenton TIF Fund:

The Upper Clarenton TIF fund was established with Ordinance 20-2006 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

Balfour Green TIF Fund:

The Balfour Green TIF fund was established with Ordinance 20-2006 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

Straits Farm TIF Fund:

The Straits Farm TIF fund was established with Ordinance 31-2013 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement. This TIF is an exception and is not a “non-fire” TIF, therefore, does not make payments to the township.

Oxford TIF Fund:

The Oxford TIF fund was established with Ordinance 17-2014 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

Schleppi Residential TIF Fund:

The Schleppi Residential TIF fund was established with Ordinance 14-2017 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - TIF - Residential

Capital & Development - Tax Increment Financing (TIF) - Residential							
	Windsor TIF	Wentworth Crossing TIF	Hawksmoor TIF	Enclave TIF	Saunton TIF	Richmond Square TIF	Tidewater I TIF
Payments in Lieu of Taxes	2,500,000	280,000	140,000	50,000	120,000	153,000	310,000
Rollback & Homestead	260,000	40,000	18,000	7,000	16,000	18,000	41,000
Total Operating Revenue	2,760,000	320,000	158,000	57,000	136,000	171,000	351,000
Total Revenues	2,760,000	320,000	158,000	57,000	136,000	171,000	351,000
General Administration	745,000	126,000	66,000	23,000	50,000	57,000	130,000
Total Operating Expenditures	745,000	126,000	66,000	23,000	50,000	57,000	130,000
<i>Net operating rev over(under) operating exp</i>	<i>2,015,000</i>	<i>194,000</i>	<i>92,000</i>	<i>34,000</i>	<i>86,000</i>	<i>114,000</i>	<i>221,000</i>
Transfer to Debt Service	725,115	160,000	96,201	60,000	120,000	105,282	300,000
Total Transfers/Advances to Other Funds	725,115	160,000	96,201	60,000	120,000	105,282	300,000
Total Expenditures	1,470,115	286,000	162,201	83,000	170,000	162,282	430,000
<i>Excess (def) of revenues over expenditures</i>	<i>1,289,885</i>	<i>34,000</i>	<i>(4,201)</i>	<i>(26,000)</i>	<i>(34,000)</i>	<i>8,718</i>	<i>(79,000)</i>
Fund balances at beginning of year	5,113,639	605,030	330,691	86,520	288,178	140,174	441,816
Lapsed Encumbrances	-	-	-	-	-	-	-
Fund balances at end of year	6,403,524	639,030	326,490	60,520	254,178	148,892	362,816

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - TIF - Residential (continued)

Capital & Development - Tax Increment Financing (TIF) - Residential (continued)							
	Upper Clarenton						
	Ealy Crossing TIF	TIF	Balfour Green TIF	Straits Farm TIF	Oxford TIF	Schleppi (Res.) TIF	Total
Payments in Lieu of Taxes	280,000	450,000	24,000	280,000	250,000	-	4,837,000
Rollback & Homestead	35,000	60,000	22,000	19,000	-	-	536,000
Total Operating Revenue	315,000	510,000	46,000	299,000	250,000	-	5,373,000
Total Revenues	315,000	510,000	46,000	299,000	250,000	-	5,373,000
General Administration	44,000	189,000	12,000	299,000	250,000	-	1,991,000
Total Operating Expenditures	44,000	189,000	12,000	299,000	250,000	-	1,991,000
<i>Net operating rev over(under) operating exp</i>	<i>271,000</i>	<i>321,000</i>	<i>34,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>3,382,000</i>
Transfer to Debt Service	300,000	249,475	17,130	-	-	-	2,133,203
Total Transfers/Advances to Other Funds	300,000	249,475	17,130	-	-	-	2,133,203
Total Expenditures	344,000	438,475	29,130	299,000	250,000	-	4,124,203
<i>Excess (def) of revenues over expenditures</i>	<i>(29,000)</i>	<i>71,525</i>	<i>16,870</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,248,797</i>
Fund balances at beginning of year	303,217	947,551	92,260	-	-	-	8,349,077
Lapsed Encumbrances	-	-	-	-	-	-	-
Fund balances at end of year	274,217	1,019,076	109,130	-	-	-	9,597,874

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Tax Increment Financing - Residential

Windsor Tax Increment Financing Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 1,787,169	\$ 1,973,775	\$ 2,357,104	\$ 2,444,907	\$ 2,502,014	\$ 2,500,000	\$ 2,525,000	\$ 2,550,250	\$ 2,575,753	
Rollback & Homestead	199,276	216,655	252,774	259,137	268,347	260,000	262,600	265,226	267,878	
Interest Income	9,559	15,091	-	-	-	-	-	-	-	
Total Operating Revenue	1,996,004	2,205,521	2,609,878	2,704,044	2,770,361	2,760,000	2,787,600	2,815,476	2,843,631	
Total Revenues	1,996,004	2,205,521	2,609,878	2,704,044	2,770,361	2,760,000	2,787,600	2,815,476	2,843,631	
Public Service	433,424	150,000	-	-	-	-	-	-	-	
General Administration	439,076	515,980	644,360	735,988	772,574	745,000	767,350	790,371	814,082	
Total Operating Expenditures	872,500	665,980	644,360	735,988	772,574	745,000	767,350	790,371	814,082	
<i>Net operating rev over(under) operating exp</i>	<i>1,123,505</i>	<i>1,539,541</i>	<i>1,965,518</i>	<i>1,968,057</i>	<i>1,997,787</i>	<i>2,015,000</i>	<i>2,020,250</i>	<i>2,025,106</i>	<i>2,029,549</i>	
Transfer to Debt Service	970,000	1,000,000	696,985	727,361	723,858	725,115	726,014	726,555	721,737	
Total Transfers/Advances to Other Funds	970,000	1,000,000	696,985	727,361	723,858	725,115	726,014	726,555	721,737	
Total Expenditures	1,842,500	1,665,980	1,341,345	1,463,349	1,496,432	1,470,115	1,493,364	1,516,926	1,535,819	
<i>Excess (def) of revenues over expenditures</i>	<i>153,505</i>	<i>539,541</i>	<i>1,268,533</i>	<i>1,240,695</i>	<i>1,273,929</i>	<i>1,289,885</i>	<i>1,294,236</i>	<i>1,298,551</i>	<i>1,307,812</i>	
Fund balances at beginning of year	637,255	790,941	1,330,481	2,599,014	3,839,710	5,113,639	6,403,524	7,697,760	8,996,311	
Lapsed Encumbrances	181	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 790,941	\$ 1,330,481	\$ 2,599,014	\$ 3,839,710	\$ 5,113,639	\$ 6,403,524	\$ 7,697,760	\$ 8,996,311	\$ 10,304,123	

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Tax Increment Financing - Residential

Wentworth Crossing Tax Increment Financing Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 113,717	\$ 216,991	\$ 280,242	\$ 276,538	\$ 279,779	\$ 280,000	\$ 282,800	\$ 285,628	\$ 288,484
Rollback & Homestead	17,286	28,695	36,668	37,045	37,051	40,000	40,400	40,804	41,212
Interest Income	1,625	3,401	-	-	-	-	-	-	-
Total Operating Revenue	132,629	249,087	316,911	313,583	316,830	320,000	323,200	326,432	329,696
Total Revenues	132,629	249,087	316,911	313,583	316,830	320,000	323,200	326,432	329,696
Public Service	93,451	-	-	-	-	-	-	-	-
General Administration	28,255	72,815	108,169	111,193	117,353	126,000	129,780	133,673	137,684
Total Operating Expenditures	121,706	72,815	108,169	111,193	117,353	126,000	129,780	133,673	137,684
<i>Net operating rev over(under) operating exp</i>	<i>10,923</i>	<i>176,272</i>	<i>208,742</i>	<i>202,390</i>	<i>199,477</i>	<i>194,000</i>	<i>193,420</i>	<i>192,759</i>	<i>192,013</i>
Transfer to Debt Service	-	-	100,500	90,000	104,876	160,000	160,000	160,000	160,000
Total Transfers/Advances to Other Funds	-	-	100,500	90,000	104,876	160,000	160,000	160,000	160,000
Total Expenditures	121,706	72,815	208,669	201,193	222,229	286,000	289,780	293,673	297,684
<i>Excess (def) of revenues over expenditures</i>	<i>10,923</i>	<i>176,272</i>	<i>108,242</i>	<i>112,390</i>	<i>94,601</i>	<i>34,000</i>	<i>33,420</i>	<i>32,759</i>	<i>32,013</i>
Fund balances at beginning of year	102,602	113,525	289,797	398,039	510,429	605,030	639,030	672,450	705,209
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 113,525	\$ 289,797	\$ 398,039	\$ 510,429	\$ 605,030	\$ 639,030	\$ 672,450	\$ 705,209	\$ 737,221

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Tax Increment Financing - Residential

Hawksmoor Tax Increment Financing Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 120,482	\$ 117,285	\$ 155,074	\$ 138,076	\$ 131,889	\$ 140,000	\$ 141,400	\$ 142,814	\$ 144,242	
Rollback & Homestead	18,223	15,538	18,849	17,800	17,264	18,000	18,180	18,362	18,545	
Interest Income	1,557	2,958	-	-	-	-	-	-	-	
Total Operating Revenue	140,261	135,781	173,924	155,876	149,153	158,000	159,580	161,176	162,788	
Total Revenues	140,261	135,781	173,924	155,876	149,153	158,000	159,580	161,176	162,788	
Public Service	98,917	-	-	-	-	-	-	-	-	
General Administration	29,929	44,483	60,153	56,661	56,229	66,000	67,980	70,019	72,120	
Total Operating Expenditures	128,846	44,483	60,153	56,661	56,229	66,000	67,980	70,019	72,120	
<i>Net operating rev over(under) operating exp</i>	<i>11,415</i>	<i>91,298</i>	<i>113,770</i>	<i>99,215</i>	<i>92,923</i>	<i>92,000</i>	<i>91,600</i>	<i>91,156</i>	<i>90,668</i>	
Transfer to Debt Service	-	-	16,201	76,201	76,201	96,201	96,201	102,101	132,101	
Total Transfers/Advances to Other Funds	-	-	16,201	76,201	76,201	96,201	96,201	102,101	132,101	
Total Expenditures	128,846	44,483	76,354	132,861	132,430	162,201	164,181	172,120	204,221	
<i>Excess (def) of revenues over expenditures</i>	<i>11,415</i>	<i>91,298</i>	<i>97,569</i>	<i>23,014</i>	<i>16,722</i>	<i>(4,201)</i>	<i>(4,601)</i>	<i>(10,945)</i>	<i>(41,433)</i>	
Fund balances at beginning of year	90,671	102,086	193,384	290,954	313,968	330,691	326,490	321,889	310,944	
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 102,086	\$ 193,384	\$ 290,954	\$ 313,968	\$ 330,691	\$ 326,490	\$ 321,889	\$ 310,944	\$ 269,511	

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Fund Summaries - Capital & Development - Tax Increment Financing - Residential

Enclave Tax Increment Financing Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 41,445	\$ 50,385	\$ 51,791	\$ 48,753	\$ 54,136	\$ 50,000	\$ 50,500	\$ 51,005	\$ 51,515
Rollback & Homestead	6,888	6,378	6,831	6,835	6,801	7,000	7,070	7,141	7,212
Interest Income	476	1,106	-	-	-	-	-	-	-
Total Operating Revenue	48,809	57,869	58,622	55,588	60,937	57,000	57,570	58,146	58,727
Total Revenues	48,809	57,869	58,622	55,588	60,937	57,000	57,570	58,146	58,727
Public Service	25,000	-	-	-	-	-	-	-	-
General Administration	10,368	19,414	20,111	19,929	22,796	23,000	23,690	24,401	25,133
Total Operating Expenditures	35,368	19,414	20,111	19,929	22,796	23,000	23,690	24,401	25,133
<i>Net operating rev over(under) operating exp</i>	<i>13,441</i>	<i>38,455</i>	<i>38,512</i>	<i>35,659</i>	<i>38,141</i>	<i>34,000</i>	<i>33,880</i>	<i>33,745</i>	<i>33,594</i>
Transfer to Debt Service	28,381	-	-	50,000	50,000	60,000	60,000	60,000	30,000
Total Transfers/Advances to Other Funds	28,381	-	-	50,000	50,000	60,000	60,000	60,000	30,000
Total Expenditures	63,749	19,414	20,111	69,929	72,796	83,000	83,690	84,401	55,133
<i>Excess (def) of revenues over expenditures</i>	<i>(14,940)</i>	<i>38,455</i>	<i>38,512</i>	<i>(14,341)</i>	<i>(11,859)</i>	<i>(26,000)</i>	<i>(26,120)</i>	<i>(26,255)</i>	<i>3,594</i>
Fund balances at beginning of year	50,693	35,753	74,208	112,719	98,379	86,520	60,520	34,400	8,145
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 35,753	\$ 74,208	\$ 112,719	\$ 98,379	\$ 86,520	\$ 60,520	\$ 34,400	\$ 8,145	\$ 11,739

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Fund Summaries - Capital & Development - Tax Increment Financing - Residential

Saunton Tax Increment Financing Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 88,943	\$ 104,750	\$ 113,564	\$ 117,342	\$ 113,841	\$ 120,000	\$ 121,200	\$ 122,412	\$ 123,636
Rollback & Homestead	14,241	14,318	15,433	15,383	15,316	16,000	16,160	16,322	16,485
Interest Income	1,897	3,604	-	-	-	-	-	-	-
Total Operating Revenue	105,081	122,672	128,996	132,726	129,157	136,000	137,360	138,734	140,121
Total Revenues	105,081	122,672	128,996	132,726	129,157	136,000	137,360	138,734	140,121
Public Service	119,312	-	-	-	-	-	-	-	-
General Administration	22,234	40,121	44,153	47,611	47,740	50,000	51,500	53,045	54,636
Total Operating Expenditures	141,546	40,121	44,153	47,611	47,740	50,000	51,500	53,045	54,636
<i>Net operating rev over(under) operating exp</i>	<i>(36,465)</i>	<i>82,551</i>	<i>84,843</i>	<i>85,115</i>	<i>81,417</i>	<i>86,000</i>	<i>85,860</i>	<i>85,689</i>	<i>85,485</i>
Transfer to Debt Service	-	-	-	75,000	80,000	120,000	120,000	120,000	120,000
Total Transfers/Advances to Other Funds	-	-	-	75,000	80,000	120,000	120,000	120,000	120,000
Total Expenditures	141,546	40,121	44,153	122,611	127,740	170,000	171,500	173,045	174,636
<i>Excess (def) of revenues over expenditures</i>	<i>(36,465)</i>	<i>82,551</i>	<i>84,843</i>	<i>10,115</i>	<i>1,417</i>	<i>(34,000)</i>	<i>(34,140)</i>	<i>(34,311)</i>	<i>(34,515)</i>
Fund balances at beginning of year	145,715	109,250	191,801	276,645	286,759	288,178	254,178	220,038	185,727
Lapsed Encumbrances	-	-	-	-	2	-	-	-	-
Fund balances at end of year	\$ 109,250	\$ 191,801	\$ 276,645	\$ 286,759	\$ 288,178	\$ 254,178	\$ 220,038	\$ 185,727	\$ 151,212

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Fund Summaries - Capital & Development - Tax Increment Financing - Residential

Richmond Square Tax Increment Financing Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 38,311	\$ 84,036	\$ 114,361	\$ 134,209	\$ 152,877	\$ 153,000	\$ 154,530	\$ 156,075	\$ 157,636
Rollback & Homestead	6,066	10,074	14,108	17,767	19,698	18,000	18,180	18,362	18,545
Interest Income	903	1,893	-	-	-	-	-	-	-
Total Operating Revenue	45,280	96,003	128,470	151,977	172,575	171,000	172,710	174,437	176,181
Total Revenues	45,280	96,003	128,470	151,977	172,575	171,000	172,710	174,437	176,181
Public Service	75,000	-	-	-	-	-	-	-	-
General Administration	9,596	30,318	43,942	54,265	64,627	57,000	58,710	60,471	62,285
Total Operating Expenditures	84,596	30,318	43,942	54,265	64,627	57,000	58,710	60,471	62,285
<i>Net operating rev over(under) operating exp</i>	<i>(39,316)</i>	<i>65,685</i>	<i>84,528</i>	<i>97,712</i>	<i>107,948</i>	<i>114,000</i>	<i>114,000</i>	<i>113,966</i>	<i>113,896</i>
Transfer to Debt Service	16,900	-	75,281	85,281	85,281	105,282	105,282	105,282	105,282
Total Transfers/Advances to Other Funds	16,900	-	75,281	85,281	85,281	105,282	105,282	105,282	105,282
Total Expenditures	101,496	30,318	119,223	139,546	149,908	162,282	163,992	165,753	167,567
<i>Excess (def) of revenues over expenditures</i>	<i>(56,216)</i>	<i>65,685</i>	<i>9,247</i>	<i>12,431</i>	<i>22,667</i>	<i>8,718</i>	<i>8,718</i>	<i>8,684</i>	<i>8,614</i>
Fund balances at beginning of year	86,360	30,144	95,829	105,076	117,507	140,174	148,892	157,610	166,294
Lapsed Encumbrances	-	-	-	-	1	-	-	-	-
Fund balances at end of year	\$ 30,144	\$ 95,829	\$ 105,076	\$ 117,507	\$ 140,174	\$ 148,892	\$ 157,610	\$ 166,294	\$ 174,908

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Fund Summaries - Capital & Development - Tax Increment Financing - Residential

Tidewater I Tax Increment Financing Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 196,702	\$ 309,005	\$ 312,279	\$ 308,323	\$ 307,414	\$ 310,000	\$ 313,100	\$ 316,231	\$ 319,393
Rollback & Homestead	32,142	41,307	40,304	40,374	40,957	41,000	41,410	41,824	42,242
Interest Income	3,054	6,233	-	-	-	-	-	-	-
Total Operating Revenue	231,897	356,545	352,583	348,697	348,371	351,000	354,510	358,055	361,636
Total Revenues	231,897	356,545	352,583	348,697	348,371	351,000	354,510	358,055	361,636
Public Service	246,782	-	-	-	-	-	-	-	-
General Administration	49,285	119,770	121,225	124,736	128,942	130,000	133,900	137,917	142,055
Total Operating Expenditures	296,067	119,770	121,225	124,736	128,942	130,000	133,900	137,917	142,055
<i>Net operating rev over(under) operating exp</i>	<i>(64,170)</i>	<i>236,775</i>	<i>231,358</i>	<i>223,961</i>	<i>219,429</i>	<i>221,000</i>	<i>220,610</i>	<i>220,138</i>	<i>219,581</i>
Transfer to Debt Service	46,037	50,000	-	125,000	135,000	300,000	300,000	300,000	300,000
Transfer to Park Improvements	-	-	300,000	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	46,037	50,000	300,000	125,000	135,000	300,000	300,000	300,000	300,000
Total Expenditures	342,104	169,770	421,225	249,736	263,942	430,000	433,900	437,917	442,055
<i>Excess (def) of revenues over expenditures</i>	<i>(110,207)</i>	<i>186,775</i>	<i>(68,642)</i>	<i>98,961</i>	<i>84,429</i>	<i>(79,000)</i>	<i>(79,390)</i>	<i>(79,862)</i>	<i>(80,419)</i>
Fund balances at beginning of year	250,499	140,292	327,067	258,426	357,387	441,816	362,816	283,426	203,564
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 140,292	\$ 327,067	\$ 258,426	\$ 357,387	\$ 441,816	\$ 362,816	\$ 283,426	\$ 203,564	\$ 123,145

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Fund Summaries - Capital & Development - Tax Increment Financing - Residential

Ealy Crossing Tax Increment Financing Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 140,543	\$ 206,816	\$ 246,038	\$ 276,091	\$ 282,910	\$ 280,000	\$ 282,800	\$ 285,628	\$ 288,484
Rollback & Homestead	20,926	26,333	29,776	34,985	37,328	35,000	35,350	35,704	36,061
Interest Income	2,918	5,867	-	-	-	-	-	-	-
Total Operating Revenue	164,387	239,016	275,813	311,076	320,238	315,000	318,150	321,332	324,545
Total Revenues	164,387	239,016	275,813	311,076	320,238	315,000	318,150	321,332	324,545
Public Service	192,444	-	-	-	-	-	-	-	-
General Administration	35,566	75,584	94,856	111,632	119,480	44,000	45,320	46,680	48,080
Total Operating Expenditures	228,010	75,584	94,856	111,632	119,480	44,000	45,320	46,680	48,080
<i>Net operating rev over(under) operating exp</i>	<i>(63,623)</i>	<i>163,432</i>	<i>180,957</i>	<i>199,444</i>	<i>200,758</i>	<i>271,000</i>	<i>272,830</i>	<i>274,652</i>	<i>276,465</i>
Transfer to Debt Service	4,900	-	-	150,000	150,000	300,000	300,000	300,000	300,000
Transfer to Park Improvements	-	-	300,000	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	4,900	-	300,000	150,000	150,000	300,000	300,000	300,000	300,000
Total Expenditures	232,910	75,584	394,856	261,632	269,480	344,000	345,320	346,680	348,080
<i>Excess (def) of revenues over expenditures</i>	<i>(68,523)</i>	<i>163,432</i>	<i>(119,043)</i>	<i>49,444</i>	<i>50,758</i>	<i>(29,000)</i>	<i>(27,170)</i>	<i>(25,348)</i>	<i>(23,535)</i>
Fund balances at beginning of year	227,149	158,626	322,058	203,014	252,458	303,217	274,217	247,047	221,699
Lapsed Encumbrances	-	-	-	-	1	-	-	-	-
Fund balances at end of year	\$ 158,626	\$ 322,058	\$ 203,014	\$ 252,458	\$ 303,217	\$ 274,217	\$ 247,047	\$ 221,699	\$ 198,164

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Fund Summaries - Capital & Development - Tax Increment Financing - Residential

Upper Clarenton Tax Increment Financing Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 314,960	\$ 381,365	\$ 443,953	\$ 450,297	\$ 448,650	\$ 450,000	\$ 454,500	\$ 459,045	\$ 463,635	
Rollback & Homestead	52,119	51,966	59,813	60,023	59,691	60,000	60,600	61,206	61,818	
Interest Income	1,434	4,020	-	-	-	-	-	-	-	
Total Operating Revenue	368,513	437,351	503,765	510,320	508,341	510,000	515,100	520,251	525,454	
Total Revenues	368,513	437,351	503,765	510,320	508,341	510,000	515,100	520,251	525,454	
Public Service	225,000	-	-	-	-	-	-	-	-	
General Administration	78,252	246,168	172,635	183,020	188,159	189,000	194,670	200,510	206,525	
Total Operating Expenditures	303,252	246,168	172,635	183,020	188,159	189,000	194,670	200,510	206,525	
<i>Net operating rev over(under) operating exp</i>	<i>65,261</i>	<i>191,183</i>	<i>331,130</i>	<i>327,300</i>	<i>320,182</i>	<i>321,000</i>	<i>320,430</i>	<i>319,741</i>	<i>318,928</i>	
Transfer to Debt Service	41,301	45,000	210,000	80,000	80,000	249,475	235,225	235,225	242,100	
Total Transfers/Advances to Other Funds	41,301	45,000	210,000	80,000	80,000	249,475	235,225	235,225	242,100	
Total Expenditures	344,553	291,168	382,635	263,020	268,159	438,475	429,895	435,735	448,625	
<i>Excess (def) of revenues over expenditures</i>	<i>23,960</i>	<i>146,183</i>	<i>121,130</i>	<i>247,300</i>	<i>240,182</i>	<i>71,525</i>	<i>85,205</i>	<i>84,516</i>	<i>76,828</i>	
Fund balances at beginning of year	168,795	192,755	338,938	460,068	707,368	947,551	1,019,076	1,104,281	1,188,797	
Lapsed Encumbrances	-	-	-	-	1	-	-	-	-	
Fund balances at end of year	\$ 192,755	\$ 338,938	\$ 460,068	\$ 707,368	\$ 947,551	\$ 1,019,076	\$ 1,104,281	\$ 1,188,797	\$ 1,265,625	

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Fund Summaries - Capital & Development - Tax Increment Financing - Residential

Balfour Green Tax Increment Financing Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 19,503	\$ 23,336	\$ 23,763	\$ 23,627	\$ 23,270	\$ 24,000	\$ 24,240	\$ 24,482	\$ 24,727
Rollback & Homestead	3,170	3,160	3,106	3,103	3,034	22,000	22,220	22,442	22,667
Interest Income	584	1,015	-	-	-	-	-	-	-
Total Operating Revenue	23,257	27,511	26,869	26,730	26,304	46,000	46,460	46,925	47,394
Total Revenues	23,257	27,511	26,869	26,730	26,304	46,000	46,460	46,925	47,394
Public Service	13,970	-	-	-	-	-	-	-	-
General Administration	4,845	8,931	9,147	9,522	9,729	12,000	12,360	12,731	13,113
Total Operating Expenditures	18,815	8,931	9,147	9,522	9,729	12,000	12,360	12,731	13,113
<i>Net operating rev over(under) operating exp</i>	<i>4,443</i>	<i>18,580</i>	<i>17,722</i>	<i>17,208</i>	<i>16,575</i>	<i>34,000</i>	<i>34,100</i>	<i>34,194</i>	<i>34,281</i>
Transfer to Debt Service	-	-	7,130	12,130	12,130	17,130	17,130	17,130	17,130
Total Transfers/Advances to Other Funds	-	-	7,130	12,130	12,130	17,130	17,130	17,130	17,130
Total Expenditures	18,815	8,931	16,277	21,652	21,859	29,130	29,490	29,861	30,243
<i>Excess (def) of revenues over expenditures</i>	<i>4,443</i>	<i>18,580</i>	<i>10,592</i>	<i>5,079</i>	<i>4,445</i>	<i>16,870</i>	<i>16,970</i>	<i>17,064</i>	<i>17,151</i>
Fund balances at beginning of year	49,122	53,565	72,145	82,736	87,815	92,260	109,130	126,100	143,164
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 53,565	\$ 72,145	\$ 82,736	\$ 87,815	\$ 92,260	\$ 109,130	\$ 126,100	\$ 143,164	\$ 160,315

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Tax Increment Financing - Residential

Straits Farm Tax Increment Financing Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ -	\$ 367,442	\$ 244,385	\$ 278,281	\$ 288,966	\$ 280,000	\$ 282,800	\$ 285,628	\$ 288,484	
Rollback & Homestead	-	45,138	31,073	36,836	38,176	19,000	19,190	19,382	19,576	
Total Operating Revenue	-	412,580	275,458	315,117	327,141	299,000	301,990	305,010	308,060	
Total Revenues	-	412,580	275,458	315,117	327,141	299,000	301,990	305,010	308,060	
General Administration	-	343,304	344,734	296,753	345,506	299,000	301,990	305,010	308,060	
Total Operating Expenditures	-	343,304	344,734	296,753	345,506	299,000	301,990	305,010	308,060	
<i>Net operating rev over(under) operating exp</i>	-	69,276	(69,276)	18,364	(18,364)	-	-	-	-	
Total Expenditures	-	343,304	344,734	296,753	345,506	299,000	301,990	305,010	308,060	
<i>Excess (def) of revenues over expenditures</i>	-	69,276	(69,276)	18,364	(18,364)	-	-	-	-	
Fund balances at beginning of year	-	-	69,276	-	18,364	-	-	-	-	
Lapsed Encumbrances	-	-	-	-	0	-	-	-	-	
Fund balances at end of year	\$ -	\$ 69,276	\$ -	\$ 18,364	\$ -	\$ -	\$ -	\$ -	\$ -	

Oxford Increment Financing Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	-	-	-	-	170,144	250,000	257,500	265,225	273,182	
Total Operating Revenue	-	-	-	-	191,025	250,000	257,500	265,225	273,182	
Debt Proceeds	-	-	-	600,000	-	-	-	-	-	
Total Other Resources	-	-	-	600,000	-	-	-	-	-	
Total Revenues	-	-	-	600,000	191,025	250,000	257,500	265,225	273,182	
General Administration	-	-	-	-	191,025	250,000	257,500	265,225	273,182	
Total Operating Expenditures	-	-	-	-	191,025	250,000	257,500	265,225	273,182	
<i>Net operating rev over(under) operating exp</i>	-	-	-	600,000	-	-	-	-	-	
Infrastructure	-	-	-	600,000	-	-	-	-	-	
Total Capital Expenditures	-	-	-	600,000	-	-	-	-	-	
Total Expenditures	-	-	-	600,000	191,025	250,000	257,500	265,225	273,182	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	-	-	-	-	-	
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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Fund Summaries – Capital & Development – Tax Increment Financing (TIF) - Commercial

The TIF – Commercial funds account for the Payments In Lieu of Taxes (PILOT) payments collected in each commercial and mixed-used TIF district. These payments, after revenue sharing, are primarily utilized to fund debt payments for related capital improvements and capital improvements.

Blacklick TIF Fund:

The Blacklick TIF fund was established with Ordinance 10-1999 and amended by Ordinance 27-1999 and by Ordinance 16-2018 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement. This TIF is considered to be a “non-school” TIF, meaning the school district is made whole.

Blacklick II TIF Fund:

The Blacklick II TIF fund was established with Ordinance 20-2006 to account for PILOT payments in the TIF district. The term of the TIF is 30 years. This TIF is considered to be “Non-School”, meaning the school district is made whole.

Village Center TIF Fund:

The Village Center TIF fund was established with Ordinance 08-1998 and superseded by Ordinance 32-2013 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and is on a parcel by parcel basis. The Village Center TIF is a “school” TIF; therefore, there is a separate agreement that addresses the manner in which revenue is shared during the life of the TIF.

Research & Technology District TIF Fund:

The Research & Technology District TIF fund was established with Ordinance 19-2012 to account for PILOT payments in the TIF district. The term of the TIF is 30 years. This TIF is considered to be “Non-School” and “Non-Fire”, meaning the school district and township fire and EMS are made whole.

Oak Grove II TIF Fund:

The Oak Grove II TIF fund was established with Ordinance 04-2009 and 24-2010 to account for PILOT payments in the TIF district. The term of the TIF is 30 years. The Oak Grove II TIF fund is a “non-school” TIF; meaning the school districts are made whole.

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Village Center II TIF Fund:

The Village Center II TIF fund was established with Ordinance 32-2013 to account for PILOT payments in the TIF district. The term of the TIF is 30 years. This TIF is considered to be “Non-School”, meaning the school district is made whole.

Schleppi Commercial TIF Fund:

The Schleppi Residential TIF fund was established with Ordinance 12-2017 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and is on a parcel by parcel basis. This TIF is considered to be “Non-School” and “Non-Fire”, meaning the school district and township fire and EMS are made whole. There has been no activity to date in this fund and no budgeted activity for 2020; therefore, the fund is not included in the following fund summaries.



City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - TIF - Commercial

Capital & Development - Tax Increment Financing (TIF) - Commercial						
	Blacklick TIF	Blacklick II TIF	Village Center TIF	Research Tech District TIF	Oak Grove II TIF	Total
Payments in Lieu of Taxes	1,705,000	36,000	900,000	270,000	1,375,000	4,286,000
Rollback & Homestead	-	-	3,500	-	-	3,500
Total Operating Revenue	1,705,000	36,000	903,500	270,000	1,375,000	4,289,500
Total Revenues	1,705,000	36,000	903,500	270,000	1,375,000	4,289,500
General Administration	666,000	500	493,000	12,000	20,000	1,191,500
Total Operating Expenditures	666,000	500	493,000	12,000	20,000	1,191,500
<i>Net operating rev over(under) operating exp</i>	1,039,000	35,500	410,500	258,000	1,355,000	3,098,000
Infrastructure	-	-	-	-	-	-
Total Capital Expenditures	-	-	-	-	-	-
Transfer to Debt Service	265,386	-	350,000	-	-	615,386
Total Transfers/Advances to Other Funds	265,386	-	350,000	-	-	615,386
Total Expenditures	931,386	500	843,000	12,000	20,000	1,806,886
<i>Excess (def) of revenues over expenditures</i>	773,614	35,500	60,500	258,000	1,355,000	2,482,614
Fund balances at beginning of year	850,696	157,602	15,917	1,161,861	1,808,240	3,994,316
Lapsed Encumbrances	-	-	-	-	-	-
Fund balances at end of year	1,624,310	193,102	76,417	1,419,861	3,163,240	6,476,930

City of New Albany, Ohio

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Fund Summaries - Capital & Development - Tax Increment Financing - Commercial

Blacklick Tax Increment Financing Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 479,725	\$ 1,317,068	\$ 1,309,092	\$ 1,281,406	\$ 1,704,697	\$ 1,705,000	\$ 1,722,050	\$ 1,739,271	\$ 1,756,663	
Interest Income	6,735	19,117	-	-	-	-	-	-	-	
Total Operating Revenue	486,460	1,336,185	1,309,092	1,281,406	1,704,697	1,705,000	1,722,050	1,739,271	1,756,663	
Total Revenues	486,460	1,336,185	1,309,092	1,281,406	1,704,697	1,705,000	1,722,050	1,739,271	1,756,663	
General Administration	5,433	14,907	1,640,135	1,263,761	924,617	666,000	685,980	706,559	727,756	
Total Operating Expenditures	5,433	14,907	1,640,135	1,263,761	924,617	666,000	685,980	706,559	727,756	
<i>Net operating rev over(under) operating exp</i>	<i>481,027</i>	<i>1,321,278</i>	<i>(331,042)</i>	<i>17,645</i>	<i>780,080</i>	<i>1,039,000</i>	<i>1,036,070</i>	<i>1,032,711</i>	<i>1,028,907</i>	
Infrastructure	81,000	-	-	750,000	-	-	-	-	-	
Total Capital Expenditures	81,000	-	-	750,000	-	-	-	-	-	
Transfer to Debt Service	206,090	210,000	265,780	265,480	266,024	265,386	265,387	266,255	265,605	
Total Transfers/Advances to Other Funds	206,090	210,000	265,780	265,480	266,024	265,386	265,387	266,255	265,605	
Total Expenditures	292,523	224,907	1,905,915	2,279,241	1,190,641	931,386	951,367	972,814	993,361	
<i>Excess (def) of revenues over expenditures</i>	<i>193,937</i>	<i>1,111,278</i>	<i>(596,822)</i>	<i>(997,835)</i>	<i>514,056</i>	<i>773,614</i>	<i>770,683</i>	<i>766,456</i>	<i>763,302</i>	
Fund balances at beginning of year	589,116	783,053	1,931,298	1,334,476	336,640	850,696	1,624,310	2,394,993	3,161,449	
Lapsed Encumbrances	-	36,967	-	-	(0)	-	-	-	-	
Fund balances at end of year	\$ 783,053	\$ 1,931,298	\$ 1,334,476	\$ 336,640	\$ 850,696	\$ 1,624,310	\$ 2,394,993	\$ 3,161,449	\$ 3,924,751	

Blacklick II Tax Increment Financing Fund										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ -	\$ 18,539	\$ 36,056	\$ 35,739	\$ 35,952	\$ 36,000	\$ 36,360	\$ 36,724	\$ 37,091	
Total Operating Revenue	-	18,539	68,765	35,739	35,952	36,000	36,360	36,724	37,091	
Total Revenues	-	18,539	68,765	35,739	35,952	36,000	36,360	36,724	37,091	
General Administration	-	210	407	383	394	500	515	530	546	
Total Operating Expenditures	-	210	407	383	394	500	515	530	546	
<i>Net operating rev over(under) operating exp</i>	<i>-</i>	<i>18,329</i>	<i>68,359</i>	<i>35,356</i>	<i>35,558</i>	<i>35,500</i>	<i>35,845</i>	<i>36,193</i>	<i>36,544</i>	
Total Expenditures	-	210	407	383	394	500	515	530	546	
<i>Excess (def) of revenues over expenditures</i>	<i>-</i>	<i>18,329</i>	<i>68,359</i>	<i>35,356</i>	<i>35,558</i>	<i>35,500</i>	<i>35,845</i>	<i>36,193</i>	<i>36,544</i>	
Fund balances at beginning of year	-	-	18,329	86,688	122,044	157,602	193,102	228,947	265,140	
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ -	\$ 18,329	\$ 86,688	\$ 122,044	\$ 157,602	\$ 193,102	\$ 228,947	\$ 265,140	\$ 301,685	

City of New Albany, Ohio

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Fund Summaries - Capital & Development - Tax Increment Financing - Commercial

Village Center Tax Increment Financing Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 794,167	\$ 818,180	\$ 841,348	\$ 804,697	\$ 898,974	\$ 900,000	\$ 909,000	\$ 918,090	\$ 927,271
Rollback & Homestead	267	4,621	3,566	3,363	3,119	3,500	3,535	3,570	3,606
Interest Income	791	1,995	-	-	-	-	-	-	-
Total Operating Revenue	795,224	824,796	844,914	808,060	902,093	903,500	912,535	921,660	930,877
Total Revenues	795,224	824,796	844,914	808,060	902,093	903,500	912,535	921,660	930,877
General Administration	479,146	498,095	509,513	488,768	546,177	493,000	507,790	523,024	538,714
Total Operating Expenditures	479,146	498,095	509,513	488,768	546,177	493,000	507,790	523,024	538,714
<i>Net operating rev over(under) operating exp</i>	<i>316,078</i>	<i>326,701</i>	<i>335,401</i>	<i>319,292</i>	<i>355,917</i>	<i>410,500</i>	<i>404,745</i>	<i>398,637</i>	<i>392,163</i>
Transfer to Debt Service	317,500	300,000	505,895	319,292	340,000	350,000	360,000	470,000	495,000
Total Transfers/Advances to Other Funds	317,500	300,000	505,895	319,292	340,000	350,000	360,000	470,000	495,000
Total Expenditures	796,646	798,095	1,015,408	808,060	886,177	843,000	867,790	993,024	1,033,714
<i>Excess (def) of revenues over expenditures</i>	<i>(1,422)</i>	<i>26,701</i>	<i>(170,494)</i>	<i>-</i>	<i>15,917</i>	<i>60,500</i>	<i>44,745</i>	<i>(71,363)</i>	<i>(102,837)</i>
Fund balances at beginning of year	145,215	143,793	170,494	0	0	15,917	76,417	121,162	49,798
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 143,793	\$ 170,494	\$ 0	\$ 0	\$ 15,917	\$ 76,417	\$ 121,162	\$ 49,798	\$ (53,039)

Research & Technology District Tax Increment Financing Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 119,227	\$ 119,912	\$ 245,899	\$ 270,202	\$ 214,568	\$ 270,000	\$ 272,700	\$ 275,427	\$ 278,181
Total Operating Revenue	119,227	119,912	245,899	270,202	214,568	270,000	272,700	275,427	278,181
Total Revenues	119,227	119,912	245,899	270,202	214,568	270,000	272,700	275,427	278,181
General Administration	1,350	1,357	2,773	10,304	2,480	12,000	12,360	12,731	13,113
Total Operating Expenditures	1,350	1,357	2,773	10,304	2,480	12,000	12,360	12,731	13,113
<i>Net operating rev over(under) operating exp</i>	<i>117,877</i>	<i>118,555</i>	<i>243,126</i>	<i>259,898</i>	<i>212,087</i>	<i>258,000</i>	<i>260,340</i>	<i>262,696</i>	<i>265,069</i>
Total Expenditures	1,350	1,357	2,773	10,304	2,480	12,000	12,360	12,731	13,113
<i>Excess (def) of revenues over expenditures</i>	<i>117,877</i>	<i>118,555</i>	<i>243,126</i>	<i>259,898</i>	<i>212,087</i>	<i>258,000</i>	<i>260,340</i>	<i>262,696</i>	<i>265,069</i>
Fund balances at beginning of year	210,317	328,194	446,749	689,875	949,773	1,161,861	1,419,861	1,680,201	1,942,897
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 328,194	\$ 446,749	\$ 689,875	\$ 949,773	\$ 1,161,861	\$ 1,419,861	\$ 1,680,201	\$ 1,942,897	\$ 2,207,965

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Fund Summaries – Capital & Development – Other Capital & Related

Other Capital and Related funds are those that account for Debt Service, Capital Equipment Replacement, Grants and Capital Improvements related to Development.

Debt Service Fund:

The Debt Service fund accounts for the repayment of debt of the City.

Bond Improvement Fund:

The Bond Improvement Fund accounts for revenues from bond issuances that are restricted for various capital improvement expenditures within the City, including the construction of various facilities and infrastructure improvements.

Capital Equipment Replacement Fund:

The Capital Equipment Replacement fund accounts for transfers and other revenues designated for the purpose of acquiring and replacing capital equipment.

Oak Grove II Infrastructure Fund:

The Oak Grove II Infrastructure fund receives 30% of the municipal income tax levied by the City within the Oak Grove II EOZ. These revenues are committed for infrastructure projects located within the New Albany International Business Park.

Economic Development Capital Fund:

The Economic Development Capital fund accounts for financial resources received from the New Albany Community Authority (NACA) that are restricted for miscellaneous capital projects throughout the City along with various grant funding.

Ohio Public Works Commission Grants (OPWC) Funds:

The OPWC funds account for capital projects funded through OPWC loans and grants. The Greensward Roundabout Fund is the only active fund through 2018. Previous OPWC Projects included the Beech Road Widening, High Street, Main Street, US62/Central College, Smiths Mill/CC, and 62/605 Improvements projects. Future OPWC projects will be accounted for in the Capital Improvement fund and tracked through project accounting.

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

Capital & Development - Other Capital & Related						
	Debt Service	Bond Improvement	Capital Equipment Replacement	Oak Grove II Infrastructure	Economic Development Capital	Total
Income Tax	-	-	-	956,910	-	956,910
Interest Income	-	-	20,000	-	-	20,000
Total Operating Revenue	-	-	20,000	956,910	-	976,910
Transfer In	6,661,170	-	1,282,986	-	-	7,944,156
Total Other Resources	6,661,170	-	1,282,986	-	-	7,944,156
Total Revenues	6,661,170	-	1,302,986	956,910	-	8,921,066
Finance	-	-	-	20,000	-	20,000
Total Operating Expenditures	-	-	-	20,000	-	20,000
<i>Net operating rev over(under) operating exp</i>	<i>6,661,170</i>	<i>-</i>	<i>1,302,986</i>	<i>936,910</i>	<i>-</i>	<i>8,901,066</i>
Vehicles, Machinery & Equipment	-	-	950,985	-	-	950,985
Total Capital Expenditures	-	-	950,985	-	-	950,985
Principal & Interest Payments	6,661,170	-	-	-	-	6,661,170
Total Debt Service Expenditures	6,661,170	-	-	-	-	6,661,170
Total Expenditures	6,661,170	-	950,985	20,000	-	7,632,155
<i>Excess (def) of revenues over expenditures</i>	<i>-</i>	<i>-</i>	<i>352,001</i>	<i>936,910</i>	<i>-</i>	<i>1,288,911</i>
Fund balances at beginning of year	674,381	223,878	3,354,125	3,823,141	8,771,621	16,847,147
Lapsed Encumbrances	-	-	-	-	-	-
Fund balances at end of year	674,381	223,878	3,706,127	4,760,051	8,771,621	18,136,058

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

Debt Service Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Debt Proceeds	-	-	1,758,898	-	-	-	-	-	-
Transfer In	4,261,412	3,910,802	3,621,080	4,410,761	4,642,037	6,661,170	6,652,127	6,666,656	6,358,453
Total Other Resources	4,261,412	3,910,802	5,379,978	4,410,761	4,642,037	6,661,170	6,652,127	6,666,656	6,358,453
Total Revenues	4,261,412	3,910,802	5,379,978	4,410,761	4,642,037	6,661,170	6,652,127	6,666,656	6,358,453
<i>Net operating rev over(under) operating exp</i>	4,261,412	3,910,802	5,379,978	4,410,761	4,642,037	6,661,170	6,652,127	6,666,656	6,358,453
Principal & Interest Payments	4,357,394	3,801,081	4,040,469	5,100,729	5,289,690	6,661,170	6,652,127	6,666,656	6,358,453
Total Debt Service Expenditures	4,357,394	3,801,081	4,040,469	5,100,729	5,289,690	6,661,170	6,652,127	6,666,656	6,358,453
Total Expenditures	4,357,394	3,801,081	4,040,469	5,100,729	5,289,690	6,661,170	6,652,127	6,666,656	6,358,453
<i>Excess (def) of revenues over expenditures</i>	(95,981)	109,721	1,339,508	(689,968)	(647,653)	-	-	-	-
Fund balances at beginning of year	649,744	553,763	672,493	2,012,001	1,322,033	674,381	674,381	674,381	674,381
Lapsed Encumbrances	-	9,009	-	-	-	-	-	-	-
Fund balances at end of year	\$ 553,763	\$ 672,493	\$ 2,012,001	\$ 1,322,033	\$ 674,381	\$ 674,381	\$ 674,381	\$ 674,381	\$ 674,381
<i>Capitalized Interest Remaining - Rose Run</i>	\$ -	\$ -	\$ -	\$ 647,849	\$ -	\$ -	\$ -	\$ -	\$ -
Total Balance Reserved	\$ -	\$ -	\$ -	\$ 647,849	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Balance	\$ 553,763	\$ 672,493	\$ 2,012,001	\$ 674,184	\$ 674,381	\$ 674,381	\$ 674,381	\$ 674,381	\$ 674,381

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

Bond Improvement Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Interest Income	\$ -	\$ -	\$ 372,437	\$ 287,587	\$ 22,757	\$ -	\$ -	\$ -	\$ -
Other Revenue	833	-	-	-	-	-	-	-	-
Total Operating Revenue	833	-	372,437	287,587	22,757	-	-	-	-
Debt Proceeds	6,299,167	-	16,499,000	-	-	-	-	-	-
Transfer In	-	-	600,000	-	-	-	-	-	-
Advance In	-	-	1,000,000	-	-	-	-	-	-
Total Other Resources	6,299,167	-	18,099,000	-	-	-	-	-	-
Total Revenues	6,300,000	-	18,471,437	287,587	22,757	-	-	-	-
<i>Net operating rev over(under) operating exp</i>	-	-	18,471,437	287,587	22,757	-	-	-	-
Vehicles, Machinery & Equipment	-	-	-	-	-	-	-	-	-
Land & Buildings	-	-	17,140,485	571,870	-	-	-	-	-
Infrastructure	51,795	-	25,367	21,130	-	-	-	-	-
Total Capital Expenditures	51,795	-	17,165,851	593,000	-	-	-	-	-
Principal & Interest Payments	6,256,667	-	-	-	-	-	-	-	-
Cost of Issuance	42,500	-	-	-	-	-	-	-	-
Total Debt Service Expenditures	6,299,167	-	-	-	-	-	-	-	-
Transfer to Debt Service	143,234	134	-	-	-	-	-	-	-
Advances Out	-	-	1,000,000	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	143,234	134	1,000,000	-	-	-	-	-	-
Total Expenditures	6,494,196	134	18,165,851	593,000	-	-	-	-	-
<i>Excess (def) of revenues over expenditures</i>	<i>(194,196)</i>	<i>(134)</i>	305,585	(305,414)	22,757	-	-	-	-
Fund balances at beginning of year	194,330	134	-	305,585	123,159	223,878	223,878	223,878	223,878
Lapsed Encumbrances	-	-	-	122,987	77,962	-	-	-	-
Fund balances at end of year	\$ 134	\$ -	\$ 305,585	\$ 123,159	\$ 223,878	\$ 223,878	\$ 223,878	\$ 223,878	\$ 223,878

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

Capital Equipment Replacement Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Federal & State Grants	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	15,825	17,523	42,251	105,212	68,569	20,000	20,600	21,218	21,855
Other Revenue	-	-	-	32,442	50,745	-	-	-	-
Total Operating Revenue	15,825	17,523	82,251	137,654	119,314	20,000	20,600	21,218	21,855
Transfer In	1,368,060	905,000	1,743,705	990,351	1,457,582	1,282,986	1,113,127	1,335,321	1,225,040
Total Other Resources	1,368,060	905,000	1,743,705	990,351	1,457,582	1,282,986	1,113,127	1,335,321	1,225,040
Total Revenues	1,383,885	922,523	1,825,956	1,128,005	1,576,896	1,302,986	1,133,727	1,356,539	1,246,895
<i>Net operating rev over(under) operating exp</i>	<i>1,383,885</i>	<i>922,523</i>	<i>1,825,956</i>	<i>1,128,005</i>	<i>1,576,896</i>	<i>1,302,986</i>	<i>1,133,727</i>	<i>1,356,539</i>	<i>1,246,895</i>
Vehicles, Machinery & Equipment	913,779	1,553,713	538,199	405,294	1,703,313	950,985	649,461	1,092,179	1,280,049
Land & Buildings	28,487	-	-	-	-	-	-	-	-
Total Capital Expenditures	942,266	1,553,713	538,199	405,294	1,703,313	950,985	649,461	1,092,179	1,280,049
Total Expenditures	942,266	1,553,713	538,199	405,294	1,703,313	950,985	649,461	1,092,179	1,280,049
<i>Excess (def) of revenues over expenditures</i>	<i>441,619</i>	<i>(631,190)</i>	<i>1,287,757</i>	<i>722,711</i>	<i>(126,418)</i>	<i>352,001</i>	<i>484,266</i>	<i>264,360</i>	<i>(33,154)</i>
Fund balances at beginning of year	1,592,634	2,070,756	1,453,133	2,747,580	3,474,236	3,354,125	3,706,127	4,190,393	4,454,753
Lapsed Encumbrances	36,503	13,567	6,690	3,944	6,307	-	-	-	-
Fund balances at end of year	\$ 2,070,756	\$ 1,453,133	\$ 2,747,580	\$ 3,474,236	\$ 3,354,125	\$ 3,706,127	\$ 4,190,393	\$ 4,454,753	\$ 4,421,599

Oak Grove II Infrastructure Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Income Tax	\$ 815,259	\$ 875,132	\$ 1,287,934	\$ 1,342,293	\$ 1,268,426	\$ 956,910	\$ 975,629	\$ 1,021,500	\$ 1,053,919
Total Operating Revenue	815,259	875,132	1,287,934	1,342,293	1,268,426	956,910	975,629	1,021,500	1,053,919
Total Revenues	815,259	875,132	1,287,934	1,342,293	1,268,426	956,910	975,629	1,021,500	1,053,919
Finance	14,500	66,978	25,756	26,846	25,364	20,000	19,513	20,430	21,078
Total Operating Expenditures	14,500	66,978	25,756	26,846	25,364	20,000	19,513	20,430	21,078
<i>Net operating rev over(under) operating exp</i>	<i>800,759</i>	<i>808,154</i>	<i>1,262,178</i>	<i>1,315,447</i>	<i>1,243,063</i>	<i>936,910</i>	<i>956,116</i>	<i>1,001,070</i>	<i>1,032,841</i>
Infrastructure	-	-	-	-	1,784,374	-	-	-	-
Total Capital Expenditures	-	-	-	-	1,784,374	-	-	-	-
Transfer to Debt Service	197,105	200,000	-	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	197,105	200,000	-	-	-	-	-	-	-
Total Expenditures	211,605	266,978	25,756	26,846	1,809,737	20,000	19,513	20,430	21,078
<i>Excess (def) of revenues over expenditures</i>	<i>603,654</i>	<i>608,154</i>	<i>1,262,178</i>	<i>1,315,447</i>	<i>(541,311)</i>	<i>936,910</i>	<i>956,116</i>	<i>1,001,070</i>	<i>1,032,841</i>
Fund balances at beginning of year	575,018	1,178,672	1,786,826	3,049,005	4,364,452	3,823,141	4,760,051	5,716,168	6,717,238
Lapsed Encumbrances	-	-	-	1	-	-	-	-	-
Fund balances at end of year	\$ 1,178,672	\$ 1,786,826	\$ 3,049,005	\$ 4,364,452	\$ 3,823,141	\$ 4,760,051	\$ 5,716,168	\$ 6,717,238	\$ 7,750,079

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

Economic Development Capital Fund									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Funds from NACA/NAECA	\$ 8,125,000	\$ 13,596,153	\$ 2,070,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 11,000,000	\$ 1,875,000
Federal & State Grants	-	462,274	4,529,282	144,489	-	-	-	-	-
Interest Income	-	4,428	120,738	-	-	-	-	-	-
Other Revenue	-	-	6,843	-	-	-	-	-	-
Total Operating Revenue	8,125,000	14,062,855	6,726,863	169,489	-	-	-	11,000,000	1,875,000
Total Revenues	8,125,000	14,062,855	6,726,863	169,489	-	-	-	11,000,000	1,875,000
Total Operating Expenditures	-	99,164	138,974	145,000	-	-	-	-	-
<i>Net operating rev over(under) operating exp</i>	<i>8,125,000</i>	<i>13,963,691</i>	<i>6,587,889</i>	<i>24,489</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Land & Buildings	-	-	20,000	987,068	-	-	-	10,000,000	25,000
Infrastructure	1,412,217	18,017,403	480,173	7,525	322,500	-	-	1,000,000	1,850,000
Total Capital Expenditures	1,412,217	18,017,403	500,173	994,593	322,500	-	-	11,000,000	1,875,000
Total Expenditures	1,412,217	18,116,567	639,147	1,139,593	322,500	-	-	11,000,000	1,875,000
<i>Excess (def) of revenues over expenditures</i>	<i>6,712,783</i>	<i>(4,053,712)</i>	<i>6,087,717</i>	<i>(970,104)</i>	<i>(322,500)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Fund balances at beginning of year	-	6,712,783	2,659,071	8,747,574	8,528,267	8,771,621	8,771,621	8,771,621	8,771,621
Lapsed Encumbrances	-	-	786	750,797	565,854	-	-	-	-
Fund balances at end of year	\$ 6,712,783	\$ 2,659,071	\$ 8,747,574	\$ 8,528,267	\$ 8,771,621	\$ 8,771,621	\$ 8,771,621	\$ 8,771,621	\$ 8,771,621

City of New Albany, Ohio

2021 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

OPWC Funds									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Federal & State Grants	\$ -	\$ 865,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenue	-	865,089	-	-	-	-	-	-	-
Total Revenues	-	865,089	-	-	-	-	-	-	-
<i>Net operating rev over(under) operating exp</i>	-	865,089	-	-	-	-	-	-	-
Infrastructure	18,613	914,807	-	-	-	-	-	-	-
Total Capital Expenditures	18,613	914,807	-	-	-	-	-	-	-
Total Expenditures	18,613	914,807	-	-	-	-	-	-	-
<i>Excess (def) of revenues over expenditures</i>	(18,613)	(49,718)	-	-	-	-	-	-	-
Fund balances at beginning of year	-	(18,613)	-	-	-	-	-	-	-
Lapsed Encumbrances	-	68,331	-	-	-	-	-	-	-
Fund balances at end of year	\$ (18,613)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Departments Tab



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≡ NEW ALBANY ≡

City Council is the legislative branch of government consisting of seven members, one of whom is the mayor. This council has been granted powers by the Ohio Constitution, state laws and City Charter, including the power to:

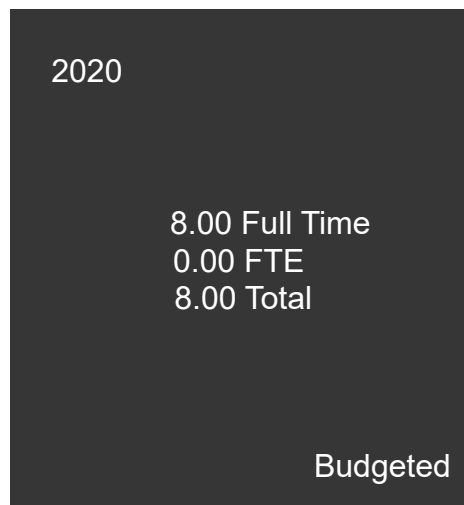
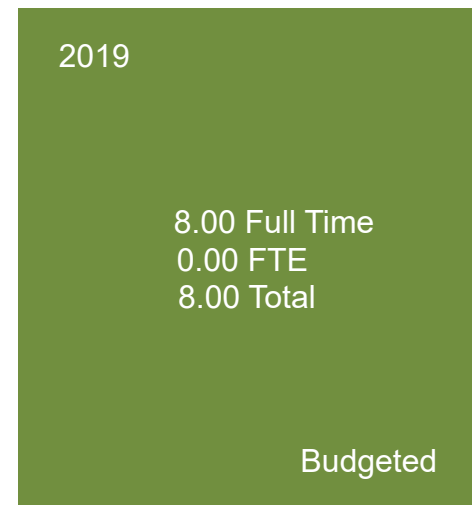
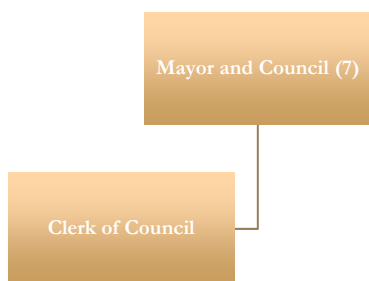
- Adopt ordinances and resolutions.
- Create and/or abolish departments, commissions, boards and committees
- Audit accounts and records
- Conduct inquiries and investigations
- Levy taxes
- Enforce laws and regulations,
- Adopt a budget and appropriate funds
- Adopt building and zoning regulations
- Hire a city manager.

City Council



New Albany City Council Members (left to right)
Front row: Kasey Kist, Mayor Sloan Spalding and Mike Durik
Back row: Colleen Briscoe, Chip Fellows, Matt Shull and Marlene Brisk

NEW ALBANY



City of New Albany, Ohio

2021 Annual Budget

City Council

City Council - General Fund								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual		2021 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 135,860	\$ 143,951	\$ 151,569	\$ 161,583	\$ 178,841		\$ 171,630	-4.03%
Pensions	18,911	20,981	21,661	21,700	23,248		24,028	3.36%
Benefits	22,630	13,562	14,787	16,437	17,090		15,544	-9.05%
Professional Development	831	645	1,165	6,312	3,562		7,700	116.17%
Total Personal Services	178,231	179,139	189,182	206,033	222,741		218,902	-1.72%
Materials & Supplies	1,395	1,122	750	521	305		1,750	472.85%
Consulting & Contract Services	13,000	10,000	8,275	4,399	3,000		10,000	233.33%
Payment for Services	2,473	2,930	2,885	827	21,411		56,500	163.89%
Miscellaneous	142,478	211,437	247,900	331,118	614,796		436,000	-29.08%
Total Operating & Contractual Services	159,345	225,489	259,810	336,865	639,512		504,250	-21.15%
Total Expenditures	\$ 337,577	\$ 404,628	\$ 448,993	\$ 542,898	\$ 862,254		\$ 723,152	-16.13%

NEW ALBANY

New Albany is one of Ohio's safest communities and a key reason is the strong interaction between our officers, residents and businesses. Whether performing vacation house checks, offering women's self-defense classes, working with businesses, patrolling neighborhoods, conducting bicycle safety programs for children or maintaining a presence on the school learning campus throughout the academic year, our officers understand that strong relationships set the foundation for a safer community. The department also was awarded national accreditation in the fall of 2019, certifying the institution of best practices locally to meet a national standard of excellence.

KEY FUNCTIONS

- Patrol
- Criminal investigations
- Community education and outreach programs
- 9-1-1/Dispatch

Police



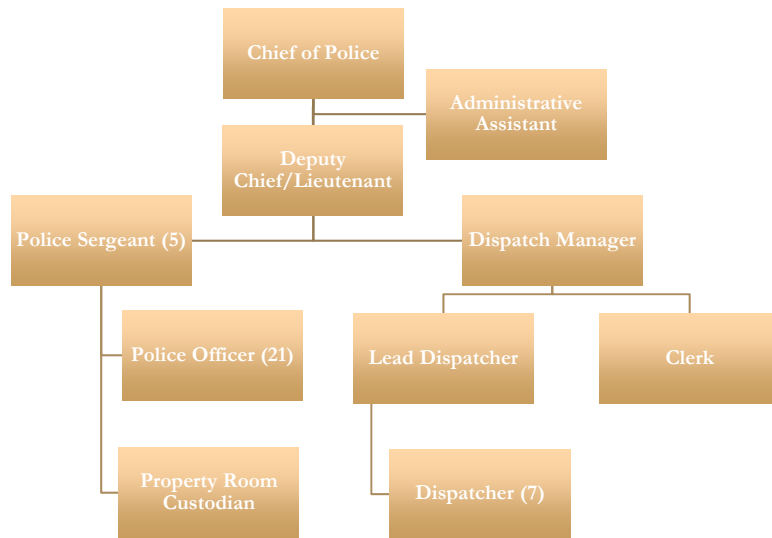
Pictured above from left to right: Anthony B. Purcell, CALEA Chairman, City of New Albany Officer Joe Catanese and Chief of Police Greg Jones accepting the City of New Albany's Certificate of Accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA), and W. Craig Hartley Jr., CALEA Executive Director

≡ NEW ALBANY ≡

New Albany’s Police Department interacts with the public to protect life and property. The police force builds strong community relationships by committing two full-time officers dedicated to the school learning campus and offering innovative programming such as women’s self-defense classes, a prescription drug drop box, vacation house checks, bicycle training programs and the citizen police academy.

2020	2019	2018	2017
Citations issued - 985 Accident Reports - 190 Calls – 4,489 Incident Reports – 1,178 Arrests (Felony) - 64 Arrests (Misd.) - 181 New Detective Cases - 173 Safety Town Reg. – 0 due to COVID-19	Citations issued – 1,263 Accident Reports - 269 Calls - 5,346 Incident Reports - 1,178 Arrests (Felony) - 62 Arrests (Misd.) - 269 New Detective Cases-171 Safety Town Reg. - 361	Citations issued - 1,159 Accident Reports - 242 Calls - 5,239 Incident Reports - 1,027 Arrests (Felony) - 63 Arrests (Misd.) - 215 New Detective Cases - 60 Safety Town Reg. - 404	Citations issued - 1,489 Accident Reports - 219 Calls - 5,817 Incident Reports - 977 Arrests (Felony) - 19 Arrests (Misd.) - 203 New Detective Cases - 19 Safety Town Reg. - 351

NEW ALBANY



Notes:

- Police Officer includes 16 patrol and 5 specialty officers (DARE, SRO, CALEA, and Detectives (2))
- FTE includes Safety Town

2018

35.00 Full Time
1.09 FTE
36.09 Total

Budgeted

2019

36.00 Full Time
1.09 FTE
37.09 Total

Budgeted

2020

40.00 Full Time
1.09 FTE
41.09 Total

Budgeted

2021

40.00 Full Time
1.09 FTE
41.09 Total

Budgeted

City of New Albany, Ohio

2021 Annual Budget

Police Department

Police - Total All Funds								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 2,166,969	\$ 2,389,318	\$ 2,653,768	\$ 2,920,875	\$ 3,284,496	\$ 3,741,771	13.92%	
Pensions	398,911	429,329	482,843	528,961	594,038	670,914	12.94%	
Benefits	745,139	830,913	769,629	803,869	854,182	1,095,018	28.19%	
Professional Development	55,446	52,192	56,078	74,477	68,751	106,475	54.87%	
Total Personal Services	3,366,465	3,701,752	3,962,318	4,328,181	4,801,467	5,614,178	16.93%	
Materials & Supplies	70,329	92,586	96,207	76,917	114,655	114,350	-0.27%	
Clothing & Uniforms	10,665	9,298	22,880	61,201	33,142	46,400	40.01%	
Utilities & Communications	1,951	1,815	11,341	12,518	14,700	18,700	27.21%	
Maintenance & Repairs	-	-	-	2,300	-	-	0.00%	
Consulting & Contract Services	110,327	106,139	86,459	98,970	106,491	148,138	39.11%	
Payment for Services	-	-	-	3,791	-	-	0.00%	
Miscellaneous	-	-	-	-	85	-	-100.00%	
Total Operating & Contractual Services	193,272	209,838	216,888	255,697	269,072	327,588	21.75%	
Total Expenditures	\$ 3,559,737	\$ 3,911,590	\$ 4,179,206	\$ 4,583,878	\$ 5,070,539	\$ 5,941,766	17.18%	

Note: "Total All Funds" includes the General Fund, Alcohol Education Fund, Law Enforcement & Education Fund, K-9 Patrol Fund, Safety Town Fund, DUI Grant Fund, Law Enforcement Assistance Fund, and Drug Use Prevention Grant Fund.

City of New Albany, Ohio

2021 Annual Budget

Police Department - Continued

Police - General Fund (All Divisions)								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 2,134,183	\$ 2,318,845	\$ 2,652,746	\$ 2,920,875	\$ 3,267,929	\$ 3,691,271	12.95%	
Pensions	398,911	429,329	482,843	528,961	591,616	668,514	13.00%	
Benefits	745,139	830,913	769,629	803,869	854,005	1,094,818	28.20%	
Professional Development	55,446	52,192	56,078	74,477	68,751	105,275	53.13%	
Total Personal Services	3,333,680	3,631,279	3,961,295	4,328,181	4,782,301	5,559,878	16.26%	
Materials & Supplies	54,172	75,193	75,951	59,343	110,268	88,600	-19.65%	
Clothing & Uniforms	10,665	9,298	22,880	61,201	33,142	46,400	40.01%	
Utilities & Communications	1,620	1,514	9,407	12,197	12,700	16,700	31.50%	
Consulting & Contract Services	105,392	103,228	84,035	98,470	104,549	136,138	30.21%	
Payment for Services	-	-	-	3,591	-	-	0.00%	
Total Operating & Contractual Services	171,848	189,233	192,273	234,802	260,658	287,838	10.43%	
Total Expenditures	\$ 3,505,528	\$ 3,820,512	\$ 4,153,568	\$ 4,562,983	\$ 5,042,959	\$ 5,847,716	15.96%	
Police - General Fund - Police Patrol Division (1010)								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 1,183,341	\$ 1,258,531	\$ 1,554,016	\$ 1,741,689	\$ 1,820,322	\$ 1,940,900	6.62%	
Pensions	241,939	258,604	301,716	335,898	350,461	377,928	7.84%	
Benefits	466,334	466,706	454,455	454,613	417,286	524,846	25.78%	
Professional Development	35,551	31,897	35,275	45,312	46,206	62,575	35.43%	
Total Personal Services	1,927,166	2,015,738	2,345,463	2,577,511	2,634,274	2,906,249	10.32%	
Materials & Supplies	48,224	66,766	67,168	50,823	75,838	76,000	0.21%	
Clothing & Uniforms	9,740	7,383	21,006	48,564	24,260	34,000	40.15%	
Utilities & Communications	-	-	7,102	9,895	10,480	12,000	14.50%	
Consulting & Contract Services	21,774	22,695	14,553	16,794	18,025	17,928	-0.54%	
Total Operating & Contractual Services	79,737	96,844	109,829	126,077	128,603	139,928	8.81%	
Total Expenditures	\$ 2,006,903	\$ 2,112,582	\$ 2,455,291	\$ 2,703,588	\$ 2,762,877	\$ 3,046,177	10.25%	

City of New Albany, Ohio

2021 Annual Budget

Police Department - Continued

Police - General Fund - Communications Division (1020)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 359,923	\$ 324,926	\$ 367,679	\$ 446,282	\$ 497,377	\$ 567,078	14.01%
Pensions	49,950	45,552	50,969	62,391	69,514	78,803	13.36%
Benefits	97,558	146,750	133,351	159,309	191,518	223,220	16.55%
Professional Development	2,272	5,819	6,494	8,602	5,926	11,900	100.81%
Total Personal Services	509,702	523,047	558,493	676,584	764,335	881,001	15.26%
Clothing & Uniforms	925	1,489	1,374	1,679	1,600	2,200	37.51%
Consulting & Contract Services	37,330	32,043	23,240	23,802	35,810	61,010	70.37%
Total Operating & Contractual Services	38,255	33,532	24,614	25,481	37,410	63,210	68.97%
Total Expenditures	\$ 547,958	\$ 556,579	\$ 583,107	\$ 702,065	\$ 801,745	\$ 944,211	17.77%

Police - General Fund - Police Administration Division (1030)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 536,206	\$ 691,205	\$ 679,640	\$ 684,952	\$ 933,604	\$ 1,119,644	19.93%
Pensions	99,362	118,987	122,961	123,959	169,314	202,872	19.82%
Benefits	180,454	216,816	181,078	189,251	244,960	345,830	41.18%
Professional Development	17,624	14,476	14,308	20,562	16,619	30,800	85.33%
Total Personal Services	833,644	1,041,484	997,987	1,018,724	1,364,497	1,699,146	24.53%
Materials & Supplies	5,948	8,427	8,783	8,520	34,429	12,600	-63.40%
Clothing & Uniforms	-	426	500	10,957	7,282	10,200	40.08%
Utilities & Communications	1,620	1,514	2,305	2,301	2,220	4,700	111.72%
Consulting & Contract Services	46,288	48,490	46,242	57,874	50,714	57,200	12.79%
Payment for Services	-	-	-	3,591	-	-	0.00%
Total Operating & Contractual Services	53,856	58,857	57,829	83,244	94,644	84,700	-10.51%
Total Expenditures	\$ 887,500	\$ 1,100,341	\$ 1,055,816	\$ 1,101,969	\$ 1,459,142	\$ 1,783,846	22.25%

City of New Albany, Ohio

2021 Annual Budget

Police Department - Continued

Police - General Fund - Safety Town Division (1040)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 54,714	\$ 44,183	\$ 51,411	\$ 47,953	\$ 16,627	\$ 63,649	282.81%
Pensions	7,660	6,186	7,198	6,714	2,328	8,911	282.81%
Benefits	793	641	746	695	241	923	282.81%
Total Personal Services	63,167	51,010	59,354	55,362	19,196	73,483	282.81%
Total Operating & Contractual Services	-	-	-	-	-	-	0.00%
Total Expenditures	\$ 63,167	\$ 51,010	\$ 59,354	\$ 55,362	\$ 19,196	\$ 73,483	282.81%

Police - Alcohol Education Fund (Restricted)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Fines & Forfeitures	\$ 711	\$ 758	\$ 700	\$ 1,130	\$ 1,000	\$ 1,000	0.00%
Total Revenues	711	758	700	1,130	1,000	1,000	0.00%
Total Personal Services	-	-	-	-	-	-	0.00%
Consulting & Contract Services	-	-	-	500	-	1,000	0.00%
Total Operating & Contractual Services	-	-	-	500	-	1,000	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 1,000	0.00%

City of New Albany, Ohio

2021 Annual Budget

Police Department - Continued

Police - Drug Use Prevention Grant Fund (Restricted)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Federal & State Grants	\$ 40,822	\$ 35,100	\$ 17,766	\$ -	\$ 36,000	\$ 36,000	0.00%
Total Revenues	40,822	35,100	17,766	-	36,000	36,000	0.00%
Salaries & Wages	30,000	66,316	-	-	-	36,000	0.00%
Total Personal Services	30,000	66,316	-	-	-	36,000	0.00%
Total Operating & Contractual Services	-	-	-	-	-	-	0.00%
Total Expenditures	\$ 30,000	\$ 66,316	\$ -	\$ -	\$ -	\$ 36,000	0.00%

Police - Law Enforcement & Education Fund (Restricted)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Fines & Forfeitures	\$ -	\$ 68	\$ -	\$ -	\$ 1,000	\$ 1,000	0.00%
Other Revenue	9,800	-	-	-	-	-	0.00%
Total Revenues	9,800	68	-	-	1,000	1,000	0.00%
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	2,450	-	-	500	-	1,250	0.00%
Consulting & Contract Services	-	179	-	-	664	1,000	50.66%
Total Operating & Contractual Services	2,450	179	-	500	664	2,250	238.98%
Total Expenditures	\$ 2,450	\$ 179	\$ -	\$ 500	\$ 664	\$ 2,250	238.98%

City of New Albany, Ohio

2021 Annual Budget

Police Department - Continued

Police - K-9 Patrol Fund (Restricted)									
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)		
Other Revenue	\$ -	\$ -	\$ 2,500	\$ 10,000	\$ -	\$ -	0.00%		
Transfer In	-	-	-	-	14,600	14,600	0.00%		
Total Revenues	-	-	2,500	10,000	14,600	14,600	0.00%		
Salaries & Wages	-	-	-	-	13,476	12,000	-10.95%		
Pensions	-	-	-	-	2,421	2,400	-0.88%		
Benefits	-	-	-	-	177	200	13.07%		
Total Personal Services	-	-	-	-	16,074	14,600	-9.17%		
Materials & Supplies	-	-	-	2,751	1,510	2,500	65.53%		
Payment for Services	-	-	-	200	-	-	0.00%		
Total Operating & Contractual Services	-	-	-	2,951	1,510	2,500	65.53%		
Total Expenditures	\$ -	\$ -	\$ -	\$ 2,951	\$ 17,584	\$ 17,100	-2.75%		
Police - Safety Town Fund (Restricted)									
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)		
Charges for Services	\$ 35,788	\$ 26,948	\$ 31,667	\$ 30,242	\$ -	\$ 32,000	0.00%		
Other Revenue	2,929	9,000	1,000	2,500	-	10,000	0.00%		
Total Revenues	38,717	35,948	32,667	32,742	-	42,000	0.00%		
Total Personal Services	-	-	-	-	-	-	0.00%		
Materials & Supplies	13,707	17,393	20,256	14,322	2,877	22,000	664.65%		
Utilities & Communications	331	301	1,935	321	2,000	2,000	0.00%		
Maintenance & Repairs	-	-	-	2,300	-	-	0.00%		
Consulting & Contract Services	4,935	2,732	2,424	-	1,278	10,000	682.47%		
Miscellaneous	-	-	-	-	85	-	-100.00%		
Total Operating & Contractual Services	18,974	20,426	24,615	16,944	6,240	34,000	444.86%		
Total Expenditures	\$ 18,974	\$ 20,426	\$ 24,615	\$ 16,944	\$ 6,240	\$ 34,000	444.86%		

City of New Albany, Ohio

2021 Annual Budget

Police Department - Continued

Police - DUI Grant Fund (Restricted)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Federal & State Grants	\$ 2,786	\$ 3,237	\$ 4,097	\$ 1,082	\$ 5,000	\$ 5,000	0.00%
Total Revenues	2,786	4,157	4,097	1,082	5,000	5,000	0.00%
Salaries & Wages	2,786	4,157	1,023	-	3,092	2,500	-19.14%
Total Personal Services	2,786	4,157	1,023	-	3,092	2,500	-19.14%
Total Operating & Contractual Services	-	-	-	-	-	-	0.00%
Total Expenditures	\$ 2,786	\$ 4,157	\$ 1,023	\$ -	\$ 3,092	\$ 2,500	-19.14%

Police - Law Enforcement Assistance Fund (Restricted)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Federal & State Grants	\$ -	\$ 7,820	\$ -	\$ -	\$ -	\$ -	0.00%
Total Revenues	-	7,820	-	-	-	-	0.00%
Professional Development	-	-	-	-	-	1,200	0.00%
Total Personal Services	-	-	-	-	-	1,200	0.00%
Total Operating & Contractual Services	-	-	-	-	-	-	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	0.00%

NEW ALBANY

The community development team manages the land use and built environment of a master planned community through comprehensive planning, sustainable business attraction and retention strategies, and creative design solutions.

New Albany's largest two land uses are commercial (47%), and residential (31%) land uses. New Albany has by far the lowest residential density (0.33 units per acre) than any other comparable central Ohio city. Green and open space is another vital land use. Nearly every home is within a quarter mile of a park; there are more than 55 miles of leisure trails; and counting Rocky Fork Metro Park, which abuts New Albany, nearly 20% of the community's land use is green space and open space.

KEY FUNCTIONS

- Economic development
- Planning
- Zoning
- Building
- Engineering services

Community Development

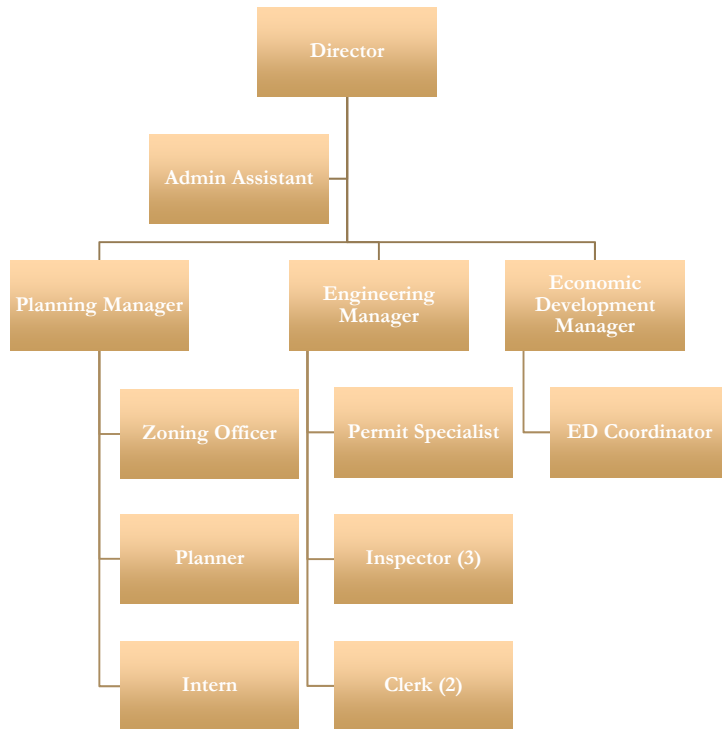


Jackie Russell, Development Services Coordinator and Steve Mayer, Development Services Manager

This department manages the built environment through comprehensive planning, zoning, building, economic development and engineering services. It provides regulatory control over the zoning code, building code and engineering standards.

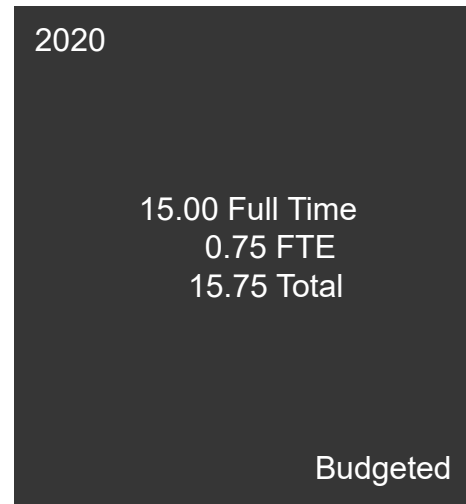
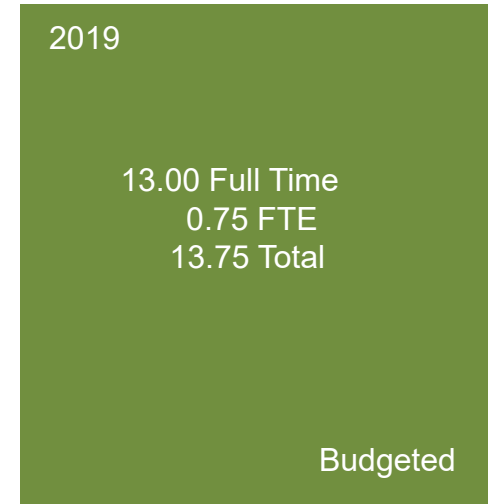
2020	2019	2018	2017
New Res. Permits - 54	New Res. Permits - 45	New Res. Permits - 40	New Res. Permits - 41
New Com. Permits - 9	New Com. Permits - 11	New Com. Permits - 8	New Com. Permits - 9
Total Permits – 783	Total Permits – 845	Total Permits – 697	Total Permits – 721
Private Development Plan Review - 46	Private Development Plan Review - 40	Private Development Plan Review - 36	Private Development Plan Review - 36
Total Inspections – 5,720	Total Inspections – 5,392	Total Inspections - 5,065	Total Inspections - 4,701
Total Com. SF Under Construction - 2,352,089	Total Com. SF Under Construction - 5,454,124	Total Com. SF Under Construction - 3,451,031	Total Com. SF Under Construction - 1,600,000
Project Valuation - \$322.4M	Project Valuation - \$1.1B	Project Valuation - \$148M	Project Valuation - \$104M

NEW ALBANY



Notes:

- Deputy Director moved to Public Service
- Remove Development Services Coordinator
- Add Permit Specialist
- FTE includes intern position



City of New Albany, Ohio

2021 Annual Budget

Community Development Department

Community Development - Total All Funds								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 872,441	\$ 846,973	\$ 878,104	\$ 997,463	\$ 1,171,867	\$ 1,141,084	-2.63%	
Pensions	123,695	118,460	122,526	138,742	161,755	158,982	-1.71%	
Benefits	283,082	284,213	288,421	341,000	396,475	389,261	-1.82%	
Professional Development	17,416	12,164	16,680	17,668	10,593	25,500	140.72%	
Total Personal Services	1,296,633	1,261,810	1,305,730	1,494,874	1,740,690	1,714,827	-1.49%	
Materials & Supplies	11,184	9,025	14,912	25,625	8,545	27,500	221.81%	
Clothing & Uniforms	575	250	750	250	130	750	477.15%	
Utilities & Communications	4,000	4,000	4,000	8,732	4,111	8,000	94.59%	
Consulting & Contract Services	1,190,299	1,594,792	1,387,210	1,664,020	1,381,153	1,438,862	4.18%	
Payment for Services	2,940	3,344	10,650	13,216	15,300	14,000	-8.50%	
Miscellaneous	890,673	1,307,252	2,096,771	2,880,646	2,287,834	2,215,000	-3.18%	
Total Operating & Contractual Services	2,099,670	2,918,663	3,514,293	4,592,488	3,697,074	3,704,112	0.19%	
Total Expenditures	\$ 3,396,303	\$ 4,180,473	\$ 4,820,023	\$ 6,087,362	\$ 5,437,764	\$ 5,418,939	-0.35%	

Note: "Total All Funds" includes the General Fund, the Economic Development (NACA) Fund, and the Economic Development (NAECA) Fund.

City of New Albany, Ohio

2021 Annual Budget

Community Development Department - Continued

Community Development - General Fund (All Divisions)								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 872,441	\$ 846,973	\$ 878,104	\$ 997,463	\$ 1,171,867	\$ 1,141,084	-2.63%	
Pensions	123,695	118,460	122,526	138,742	161,755	158,982	-1.71%	
Benefits	283,082	284,213	288,421	341,000	396,475	389,261	-1.82%	
Professional Development	17,416	12,164	16,680	17,668	10,593	25,500	140.72%	
Total Personal Services	1,296,633	1,261,810	1,305,730	1,494,874	1,740,690	1,714,827	-1.49%	
Materials & Supplies	11,184	9,025	7,682	19,895	6,403	17,500	173.31%	
Clothing & Uniforms	575	250	750	250	130	750	477.15%	
Utilities & Communications	4,000	4,000	4,000	8,732	4,111	8,000	94.59%	
Consulting & Contract Services	1,000,093	1,191,215	1,142,758	1,454,458	1,223,911	1,078,000	-11.92%	
Payment for Services	2,940	3,344	10,650	13,216	15,300	14,000	-8.50%	
Miscellaneous	99,593	87,524	89,433	79,272	64,274	115,000	78.92%	
Total Operating & Contractual Services	1,118,384	1,295,358	1,255,273	1,575,822	1,314,129	1,233,250	-6.15%	
Total Expenditures	\$ 2,415,018	\$ 2,557,168	\$ 2,561,004	\$ 3,070,696	\$ 3,054,819	\$ 2,948,077	-3.49%	

Community Development - General Fund - Community Development Division (4010)								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 872,441	\$ 846,973	\$ 878,104	\$ 997,463	\$ 1,171,867	\$ 1,141,084	-2.63%	
Pensions	123,695	118,460	122,526	138,742	161,755	158,982	-1.71%	
Benefits	283,082	284,213	288,421	341,000	396,475	389,261	-1.82%	
Professional Development	17,416	12,164	16,680	17,668	10,593	25,500	140.72%	
Total Personal Services	1,296,633	1,261,810	1,305,730	1,494,874	1,740,690	1,714,827	-1.49%	
Materials & Supplies	11,184	9,025	7,682	19,895	6,403	17,500	173.31%	
Clothing & Uniforms	575	250	750	250	130	750	477.15%	
Utilities & Communications	4,000	4,000	4,000	8,732	4,111	8,000	94.59%	
Consulting & Contract Services	560,093	712,202	705,108	899,800	897,816	828,000	-7.78%	
Payment for Services	2,940	3,344	10,650	13,216	15,300	14,000	-8.50%	
Miscellaneous	860	418	10,552	4,492	1,259	25,000	1886.21%	
Total Operating & Contractual Services	579,651	729,239	738,741	946,384	925,019	893,250	-3.43%	
Total Expenditures	\$ 1,876,284	\$ 1,991,049	\$ 2,044,472	\$ 2,441,258	\$ 2,665,709	\$ 2,608,077	-2.16%	

City of New Albany, Ohio

2021 Annual Budget

Community Development Department - Continued

Community Development - General Fund - Engineer Division (4020)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Consulting & Contract Services	440,000	479,013	437,651	554,658	326,095	250,000	-23.34%
Total Operating & Contractual Services	440,000	479,013	437,651	554,658	326,095	250,000	-23.34%
Total Expenditures	\$ 440,000	\$ 479,013	\$ 437,651	\$ 554,658	\$ 326,095	\$ 250,000	-23.34%

Community Development - General Fund - Economic Development Division (4090)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Miscellaneous	98,733	87,106	78,881	74,780	63,015	90,000	42.82%
Total Operating & Contractual Services	98,733	87,106	78,881	74,780	63,015	90,000	42.82%
Total Expenditures	\$ 98,733	\$ 87,106	\$ 78,881	\$ 74,780	\$ 63,015	\$ 90,000	42.82%

Community Development - Economic Development (NAECA) Fund (Restricted)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Funds from NACA/NAECA	\$ -	\$ -	\$ -	\$ 452,768	\$ 755,605	\$ 2,242,086	196.73%
Total Revenues	-	-	-	452,768	755,605	2,242,086	196.73%
Total Personal Services	-	-	-	-	-	-	0.00%
Total Operating & Contractual Services	-	-	-	-	-	-	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

City of New Albany, Ohio

2021 Annual Budget

Community Development Department - Continued

Community Development - Economic Development (NACA) Fund (Restricted)								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Federal & State Grants	\$ -	\$ -	\$ -	\$ 14,288	\$ -	\$ -		0.00%
Funds from NACA/NAECA	1,165,393	2,321,543	2,463,343	\$ 3,049,010	3,119,000	3,100,000		-0.61%
Other Revenue	-	311,543	1,669,103	-	-	-		0.00%
Total Revenues	1,250,393	2,633,086	4,132,446	3,063,298	3,119,000	3,100,000		-0.61%
Total Personal Services	-	-	-	-	-	-		0.00%
Materials & Supplies	-	-	7,230	5,730	2,142	10,000		366.78%
Consulting & Contract Services	190,206	403,577	244,452	209,562	157,242	360,862		129.49%
Miscellaneous	791,080	1,219,728	2,007,338	2,801,374	2,223,560	2,100,000		-5.56%
Total Operating & Contractual Services	981,286	1,623,305	2,259,020	3,016,666	2,382,944	2,470,862		3.69%
Total Expenditures	\$ 981,286	\$ 1,623,305	\$ 2,259,020	\$ 3,016,666	\$ 2,382,944	\$ 2,470,862		3.69%

≡ NEW ALBANY ≡

The city manager serves as the CEO of the city under the direction of the City Council. In addition to the city manager, the administrative services director interfaces with all city departments in the planning, coordinating and implementation of interdepartmental operations. Departmental functions include human resources, public records management, contractual services (including legal and engineering), information technology, risk management, buildings and grounds, community relations, special event logistics coordination and Mayor's Court.

KEY FUNCTIONS

- Provide organizational leadership.
- Advise City Council on policy matters and keep them apprised of municipal operations.
- Oversee implementation of City Council enacted policies and adopted budgets.
- Ensure effective delivery of services to New Albany residents and businesses.
- Implement all fiscal, planning and infrastructure programs.

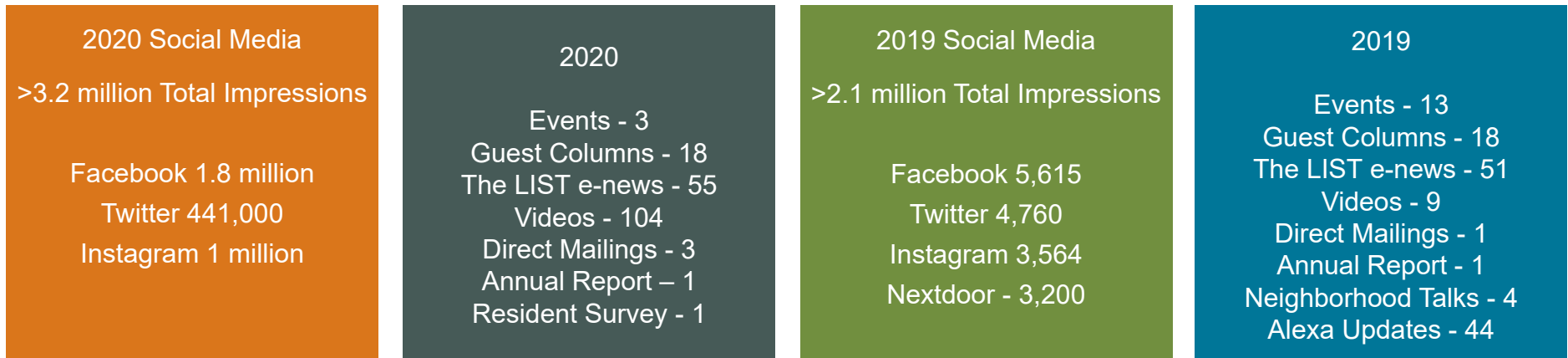
Administrative Services



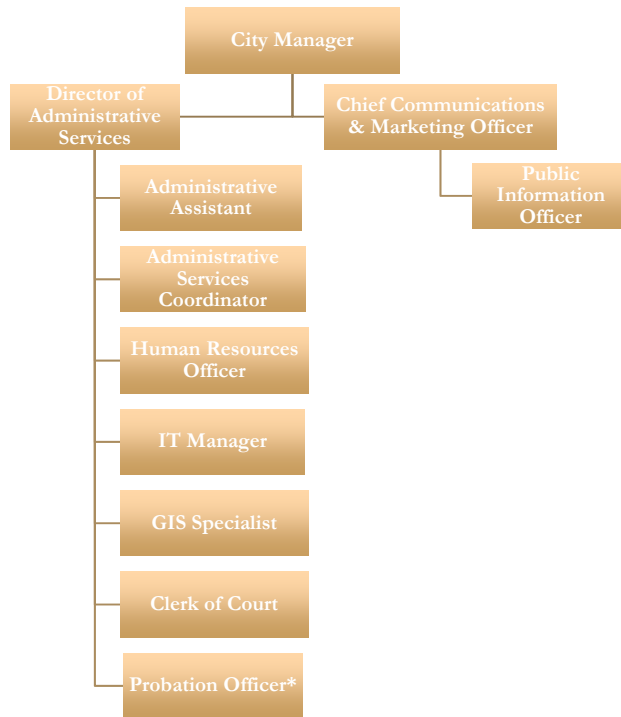
Joseph Stefanov, City Manager &
Adrienne Joly, Director of Administrative Services

NEW ALBANY

Connecting residents to each other and to their government is an important function of Administrative Services. Administrative Services supports local events that bring the community together and implements a robust communication strategy to inform and engage with residents in a variety of ways.

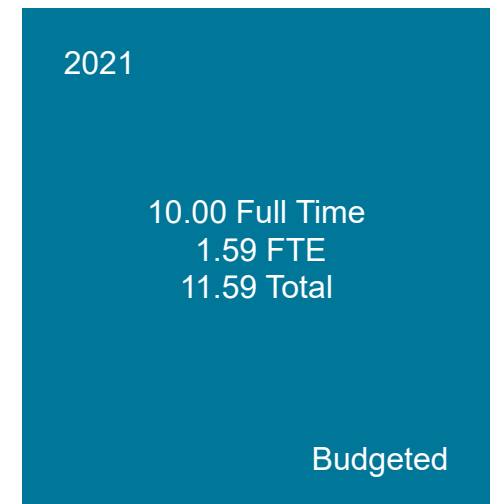
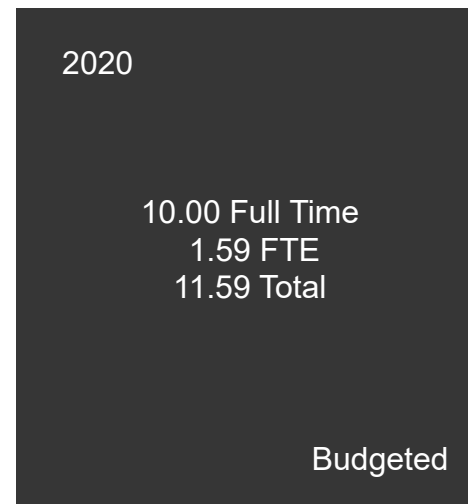


NEW ALBANY



Notes:

- FTE includes *Probation Officer and IT Intern Position



City of New Albany, Ohio

2021 Annual Budget

Administrative Services Department

Administrative Services - Total All Funds								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 663,646	\$ 719,391	\$ 828,499	\$ 893,229	\$ 989,185	\$ 1,097,211	10.92%	
Pensions	89,508	97,978	112,033	121,014	132,973	151,370	13.84%	
Benefits	210,499	229,748	262,037	273,112	286,576	346,703	20.98%	
Professional Development	8,631	14,405	13,074	14,267	12,384	31,070	150.88%	
Total Personal Services	972,283	1,061,522	1,215,644	1,301,622	1,421,118	1,626,354	14.44%	
Materials & Supplies	92,864	135,909	54,754	40,952	34,838	72,150	107.10%	
Utilities & Communications	6,857	11,430	12,998	14,133	13,914	24,800	78.24%	
Maintenance & Repairs	-	-	196,537	146,401	223,254	257,450	15.32%	
Consulting & Contract Services	259,844	344,533	214,405	472,960	448,302	589,625	31.52%	
Payment for Services	-	-	-	125,870	77,455	124,660	60.95%	
Miscellaneous	136,102	161,764	303,105	94,117	108,565	140,000	28.96%	
Total Operating & Contractual Services	495,666	653,636	781,798	894,434	906,328	1,208,685	33.36%	
Total Expenditures	\$ 1,467,950	\$ 1,715,158	\$ 1,997,442	\$ 2,196,056	\$ 2,327,447	\$ 2,835,039	21.81%	

Note: "Total All Funds" includes the General Fund, Mayor's Court Computer Fund, and Alcohol Indigent Fund.

City of New Albany, Ohio

2021 Annual Budget

Administrative Services Department - Continued

Administrative Services - General Fund (All Divisions)								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 663,646	\$ 719,391	\$ 828,499	\$ 893,229	\$ 989,185	\$ 1,097,211	10.92%	
Pensions	89,508	97,978	112,033	121,014	132,973	151,370	13.84%	
Benefits	210,499	229,748	262,037	273,112	286,576	346,703	20.98%	
Professional Development	8,631	14,405	13,074	14,267	12,384	31,070	150.88%	
Total Personal Services	972,283	1,061,522	1,215,644	1,301,622	1,421,118	1,626,354	14.44%	
Materials & Supplies	92,864	135,909	54,754	40,952	34,838	72,150	107.10%	
Utilities & Communications	6,857	6,430	12,223	14,133	13,914	24,800	78.24%	
Maintenance & Repairs	-	-	196,537	146,401	223,254	257,450	15.32%	
Consulting & Contract Services	258,644	343,933	214,405	472,960	448,302	589,625	31.52%	
Payment for Services	-	-	-	125,870	77,455	124,660	60.95%	
Miscellaneous	136,102	161,764	303,105	94,117	108,565	140,000	28.96%	
Total Operating & Contractual Services	494,466	648,036	781,023	894,434	906,328	1,208,685	33.36%	
Total Expenditures	\$ 1,466,750	\$ 1,709,558	\$ 1,996,667	\$ 2,196,056	\$ 2,327,447	\$ 2,835,039	21.81%	

Administrative Services - General Fund - Administration Division (7010)								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 476,347	\$ 524,213	\$ 626,471	\$ 669,241	\$ 818,431	\$ 796,308	-2.70%	
Pensions	63,701	71,556	84,883	90,549	109,336	109,383	0.04%	
Benefits	138,638	154,392	180,242	188,648	213,896	223,665	4.57%	
Professional Development	7,816	12,791	11,312	10,568	7,326	19,170	161.68%	
Total Personal Services	686,503	762,952	902,908	959,006	1,148,989	1,148,526	-0.04%	
Materials & Supplies	8,734	8,694	8,641	8,355	10,024	19,000	89.54%	
Utilities & Communications	6,650	6,223	8,166	6,213	4,948	9,000	81.90%	
Consulting & Contract Services	81,788	133,798	54,751	153,984	87,326	207,450	137.56%	
Payment for Services	-	-	-	3,050	5,000	4,100	-18.00%	
Miscellaneous	96,102	121,764	263,050	59,395	66,257	100,000	50.93%	
Total Operating & Contractual Services	193,274	270,479	334,609	230,996	173,555	339,550	95.64%	
Total Expenditures	\$ 879,777	\$ 1,033,431	\$ 1,237,516	\$ 1,190,003	\$ 1,322,544	\$ 1,488,076	12.52%	

City of New Albany, Ohio

2021 Annual Budget

Administrative Services Department - Continued

Administrative Services - General Fund - Mayor's Court Division (7011)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 112,761	\$ 114,669	\$ 118,744	\$ 135,338	\$ 80,095	\$ 124,255	55.13%
Pensions	15,280	15,397	15,849	18,183	11,143	17,256	54.86%
Benefits	44,910	41,964	49,464	49,370	38,217	50,056	30.98%
Professional Development	815	1,614	1,313	918	905	2,400	165.19%
Total Personal Services	173,765	173,644	185,369	203,808	130,360	193,967	48.79%
Materials & Supplies	3,344	6,055	3,457	5,313	1,801	8,300	360.96%
Utilities & Communications	207	207	207	402	491	1,000	103.65%
Consulting & Contract Services	90,442	81,022	83,029	76,595	88,280	83,225	-5.73%
Total Operating & Contractual Services	93,993	87,284	86,692	82,309	90,571	92,525	2.16%
Total Expenditures	\$ 267,759	\$ 260,928	\$ 272,062	\$ 286,117	\$ 220,932	\$ 286,492	29.67%

Administrative Services - General Fund - IT Services Division (7012)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 74,538	\$ 80,509	\$ 83,285	\$ 88,649	\$ 90,660	\$ 176,648	94.85%
Pensions	10,526	11,025	11,300	12,282	12,493	24,731	97.95%
Benefits	26,951	33,392	32,332	35,095	34,463	72,982	111.77%
Professional Development	-	-	450	26	400	2,500	525.00%
Total Personal Services	112,015	124,926	127,367	136,053	138,016	276,861	100.60%
Materials & Supplies	80,785	121,160	42,655	27,141	20,500	40,850	99.27%
Utilities & Communications	-	-	3,850	3,944	5,277	3,800	-27.99%
Maintenance & Repairs	-	-	196,537	146,401	223,254	257,450	15.32%
Consulting & Contract Services	86,414	129,113	76,625	174,657	163,605	182,000	11.24%
Miscellaneous	40,000	40,000	40,055	34,722	38,182	40,000	4.76%
Total Operating & Contractual Services	207,199	290,273	359,722	386,865	450,819	524,100	16.26%
Total Expenditures	\$ 319,214	\$ 415,199	\$ 487,089	\$ 522,918	\$ 588,834	\$ 800,961	36.02%

City of New Albany, Ohio

2021 Annual Budget

Administrative Services Department - Continued

Administrative Services - General Fund - Public Information Division (7013)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Professional Development	\$ -	\$ -	\$ -	\$ 2,754	\$ 3,753	\$ 7,000	86.50%
Total Personal Services	-	-	-	2,754	3,753	7,000	86.50%
Materials & Supplies	-	-	-	144	2,513	4,000	59.15%
Utilities & Communications	-	-	-	3,575	3,198	11,000	243.94%
Consulting & Contract Services	-	-	-	67,725	109,091	116,950	7.20%
Payment for Services	-	-	-	122,820	72,455	120,560	66.39%
Miscellaneous	-	-	-	-	4,125	-	-100.00%
Total Operating & Contractual Services	-	-	-	194,264	191,383	252,510	31.94%
Total Expenditures	\$ -	\$ -	\$ -	\$ 197,017	\$ 195,136	\$ 259,510	32.99%

City of New Albany, Ohio

2021 Annual Budget

Administrative Services Department - Continued

Administrative Services - Mayor's Court Computer Fund								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Fines & Forfeitures	\$ 3,145	\$ 4,735	\$ 4,545	\$ 3,681	\$ 4,000	\$ 4,000	0.00%	
Total Revenues	3,145	4,735	4,545	3,681	4,000	4,000	0.00%	
Total Personal Services	-	-	-	-	-	-	0.00%	
Utilities & Communications	-	5,000	775	-	-	-	0.00%	
Consulting & Contract Services	1,200	600	-	-	-	-	0.00%	
Total Operating & Contractual Services	1,200	5,600	775	-	-	-	0.00%	
Total Expenditures	\$ 1,200	\$ 5,600	\$ 775	\$ -	\$ -	\$ -	0.00%	

Administrative Services - Alcohol Indigent Fund								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Fines & Forfeitures	\$ 855	\$ 1,257	\$ 1,008	\$ 888	\$ 1,000	\$ 1,000	0.00%	
Total Revenues	855	1,257	1,008	888	1,000	1,000	0.00%	
Total Personal Services	-	-	-	-	-	-	0.00%	
Total Operating & Contractual Services	-	-	-	-	-	-	0.00%	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	

City of New Albany, Ohio

2021 Annual Budget

General Administration

General Administration - General Fund								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 2,505	\$ 20,000	698.48%	
Benefits	165,716	111,149	162,678	98,011	81,253	128,930	58.68%	
Professional Development	10,085	11,628	22,945	11,669	21,469	60,000	179.47%	
Total Personal Services	175,801	122,777	185,623	109,680	105,227	208,930	98.55%	
Materials & Supplies	163,961	119,652	153,975	153,482	108,446	185,000	70.59%	
Consulting & Contract Services	193,417	247,572	222,677	173,660	181,834	226,000	24.29%	
Payment for Services	31,857	39,354	110,961	228,796	129,540	275,000	112.29%	
Miscellaneous	-	-	-	50,044	61,637	55,000	-10.77%	
Total Operating & Contractual Services	389,235	406,578	487,613	605,983	481,456	741,000	53.91%	
Total Expenditures	\$ 565,036	\$ 529,355	\$ 673,236	\$ 715,663	\$ 586,683	\$ 949,930	61.92%	

City of New Albany, Ohio

2021 Annual Budget

City Attorney

City Attorney - General Fund							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Professional Development	\$ -	\$ -	\$ -	\$ -	\$ 3,027	\$ 3,800	25.53%
Total Personal Services	-	-	-	-	3,027	3,800	25.53%
Consulting & Contract Services	\$ 236,783	\$ 284,487	\$ 203,876	\$ 237,496	257,255	\$ 320,000	24.39%
Miscellaneous	-	-	77,500	15,480	15,480	79,500	413.57%
Total Operating & Contractual Services	236,783	284,487	281,376	252,976	272,735	399,500	46.48%
Total Expenditures	\$ 236,783	\$ 284,487	\$ 281,376	\$ 252,976	\$ 275,762	\$ 403,300	46.25%

≡ NEW ALBANY ≡

The Public Service department's daily efforts not only help keep the community's physical environment pristine, they also enhance the quality of life of residents, visitors and employees throughout our community and they are essential to other city departments.

KEY FUNCTIONS:

- Street, fleet and building maintenance
- Utility maintenance
- Leaf collection
- Tree maintenance
- Snow and ice control
- Trash, recycling and yard waste management

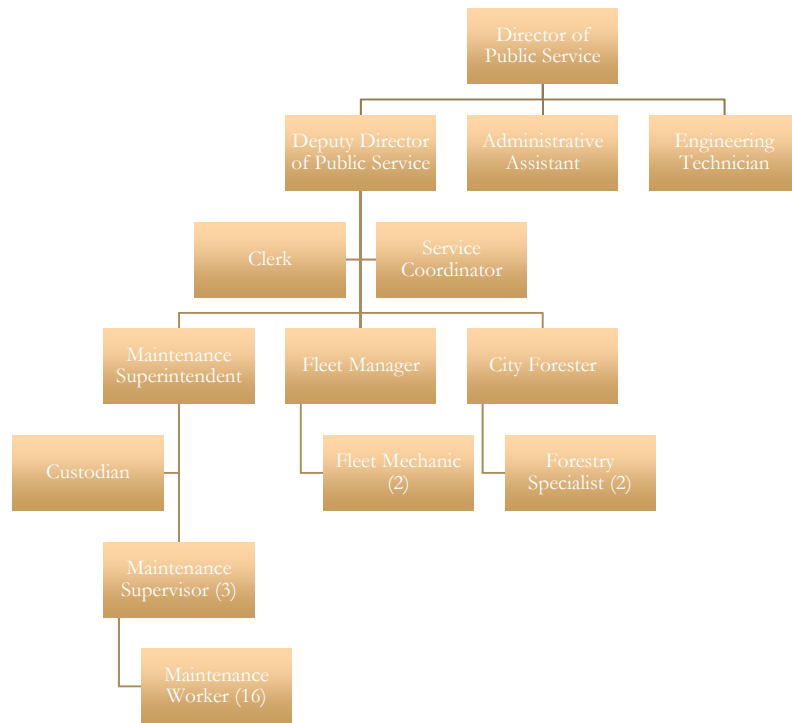
Public Service



≡ NEW ALBANY ≡

This department’s daily efforts not only help keep the community’s physical environment pristine, they also enhance the quality of life of residents, visitors and employees throughout our community and they are essential to other city departments.

2020	2019	2018	2017
Lane miles – 275.56 Sewer miles – 295.23 Trail miles - 55 Streetlights - 1,527 Leaves (lbs.) – 686,000 Tons of salt – 1,897 # of snow ice - 15 # vehicles mx - 44 Service calls - 320	Lane miles – 272.28 Sewer miles – 295.19 Trail miles - 53 Streetlights - 1,472 Leaves (lbs.) – 1.1 Mil Tons of salt - 2,192 # of snow ice - 25 # vehicles mx - 59 Service calls - 723	Lane miles - 253 Sewer miles - 197 Trail miles - 36.6 Streetlights -1,435 Leaves (lbs.) - 627,303 Tons of salt - 1,869 # of snow ice - 23 # vehicles mx - 49 Service calls - 434	Lane miles - 239 Sewer miles - 153 Trail miles - 36.6 Streetlights -1,311 Leaves (lbs.) - 586,000 Tons of salt - 931 # of snow ice - 18 # vehicles mx - 45 Service calls - 562



Notes:

- Deputy Director approved 4th Quarter 2020
- Public Services Coordinator approved 4th Quarter 2020
- Maintenance Superintendent to replace Operations Manager
- FTE includes both winter and summer seasonal maintenance workers

2018

26.00 Full Time
4.33 FTE
30.33 Total

Budgeted

2019

28.00 Full Time
4.33 FTE
32.33 Total

Budgeted

2020

30.00 Full Time
4.33 FTE
34.33 Total

Budgeted

2021

32.00 Full Time
4.33 FTE
36.33 Total

Budgeted

City of New Albany, Ohio

2021 Annual Budget

Public Service Department

Public Service - Total All Funds							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 1,407,926	\$ 1,466,927	\$ 1,653,524	\$ 1,751,036	\$ 1,951,490	\$ 2,352,014	20.52%
Pensions	199,505	204,158	230,778	244,325	271,379	328,652	21.10%
Benefits	558,186	549,524	648,150	665,942	692,430	857,233	23.80%
Professional Development	14,255	14,014	13,836	16,666	9,952	23,000	131.12%
Total Personal Services	2,179,872	2,234,623	2,546,287	2,677,970	2,925,251	3,560,899	21.73%
Materials & Supplies	388,458	319,840	542,287	449,330	358,185	446,500	24.66%
Clothing & Uniforms	-	-	-	11,179	17,833	14,000	-21.49%
Utilities & Communications	1,835	1,733	12,425	15,953	11,798	17,000	44.09%
Maintenance & Repairs	230,675	251,140	249,650	327,209	296,219	300,000	1.28%
Consulting & Contract Services	81,962	81,309	334,081	358,995	286,456	612,000	113.65%
Payment for Services	-	-	-	4,510	3,608	9,500	163.34%
Total Operating & Contractual Services	702,930	654,022	1,138,442	1,167,175	974,099	1,399,000	43.62%
Total Expenditures	\$ 2,882,802	\$ 2,888,645	\$ 3,684,730	\$ 3,845,145	\$ 3,899,350	\$ 4,959,899	27.20%
Note: "Total All Funds" includes the General Fund, the Street Construction, Maintenance and Repair Fund, the State Highway Fund, the Permissive Tax Fund, and the Economic Development (NACA) Fund.							

City of New Albany, Ohio
2021 Annual Budget
Public Service Department - Continued

Public Service - General Fund								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 1,407,926	\$ 1,466,927	\$ 1,653,524	\$ 1,751,036	\$ 1,951,490	\$ 2,352,014	20.52%	
Pensions	199,505	204,158	230,778	244,325	271,379	328,652	21.10%	
Benefits	558,186	549,524	648,150	665,942	692,430	857,233	23.80%	
Professional Development	14,255	14,014	13,836	16,666	9,952	23,000	131.12%	
Total Personal Services	2,179,872	2,234,623	2,546,287	2,677,970	2,925,251	3,560,899	21.73%	
Materials & Supplies	195,616	154,177	379,836	311,558	237,855	281,500	18.35%	
Clothing & Uniforms	-	-	-	11,179	17,833	14,000	-21.49%	
Utilities & Communications	1,835	1,733	12,425	15,953	11,798	17,000	44.09%	
Maintenance & Repairs	230,675	251,140	249,650	327,209	296,219	300,000	1.28%	
Consulting & Contract Services	81,962	81,309	205,533	195,995	236,456	457,000	93.27%	
Payment for Services	-	-	-	4,510	3,608	9,500	163.34%	
Total Operating & Contractual Services	510,088	488,359	847,444	866,403	803,769	1,079,000	34.24%	
Total Expenditures	\$ 2,689,961	\$ 2,722,982	\$ 3,393,731	\$ 3,544,372	\$ 3,729,020	\$ 4,639,899	24.43%	

City of New Albany, Ohio
2021 Annual Budget
Public Service Department - Continued

Public Service - Street Construction, Maintenance & Repair Fund							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Gas Tax & Motor Vehicle License Tax	\$ 398,957	\$ 420,802	\$ 417,630	\$ 470,028	\$ 624,000	\$ 575,000	-7.85%
Interest Income	6,211	8,431	20,624	45,041	30,000	5,000	-83.33%
Total Revenues	405,168	429,233	438,254	515,069	654,000	580,000	-11.31%
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	123,344	89,829	79,128	67,835	70,201	80,000	13.96%
Consulting & Contract Services	-	-	-	-	50,000	55,000	10.00%
Total Operating & Contractual Services	123,344	89,829	79,128	67,835	120,201	135,000	12.31%
Total Expenditures	\$ 123,344	\$ 89,829	\$ 79,128	\$ 67,835	\$ 120,201	\$ 135,000	12.31%
Public Service - State Highway Fund							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Gas Tax & Motor Vehicle License Tax	\$ 32,348	\$ 34,120	\$ 33,862	\$ 38,110	\$ 51,000	\$ 41,000	-19.61%
Interest Income	554	1,067	2,103	4,138	4,000	1,000	-75.00%
Total Revenues	32,902	35,187	35,965	42,248	55,000	42,000	-23.64%
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	19,498	10,834	18,322	8,292	17,130	20,000	16.76%
Total Operating & Contractual Services	19,498	10,834	18,322	8,292	17,130	20,000	16.76%
Total Expenditures	\$ 19,498	\$ 10,834	\$ 18,322	\$ 8,292	\$ 17,130	\$ 20,000	16.76%

City of New Albany, Ohio
2021 Annual Budget
Public Service Department - Continued

Public Service - Permissive Tax Fund							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Gas Tax & Motor Vehicle License Tax	\$ 78,686	\$ 75,630	\$ 73,626	\$ 73,017	\$ 75,000	\$ 470,000	526.67%
Interest Income	1,203	4,814	3,679	6,856	4,000	1,000	-75.00%
Total Revenues	79,889	80,444	77,305	79,874	79,000	471,000	496.20%
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	50,000	65,000	65,000	61,645	33,000	65,000	96.97%
Total Operating & Contractual Services	50,000	65,000	65,000	61,645	33,000	65,000	96.97%
Total Expenditures	\$ 50,000	\$ 65,000	\$ 65,000	\$ 61,645	\$ 33,000	\$ 65,000	96.97%

Public Service - Economic Development (NACA) Fund (Restricted)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Federal & State Grants	\$ -	\$ -	\$ -	\$ 14,288	\$ -	\$ -	0.00%
Total Revenues	-	-	-	14,288	-	-	0.00%
Total Personal Services	-	-	-	-	-	-	0.00%
Consulting & Contract Services	-	-	128,548	163,000	-	100,000	0.00%
Total Operating & Contractual Services	-	-	128,548	163,000	-	100,000	0.00%
Total Expenditures	\$ -	\$ -	\$ 128,548	\$ 163,000	\$ -	\$ 100,000	0.00%

NEW ALBANY

New Albany's general obligation rating from Moody's Investors Service is Aaa and New Albany's rating from Standard & Poor's is AAA; the best ratings possible. The finance department consistently receives the Certificate of Achievement for Excellence in Financial Reporting for its comprehensive annual financial report (CAFR). This is the highest form of recognition in governmental accounting and financial reporting and a distinction that less than five percent of government entities nationwide achieve. The department also received the Distinguished Budget Presentation Award for its *2020 Annual Budget Program*, which is the highest award in governmental budgeting.

KEY FUNCTIONS:

- Oversee fiscal operations.
- Debt issuance.
- Provide an accurate accounting of receipts and disbursements.
- Coordinate the annual audit.
- Manage Community Improvement Financial Functions

Finance



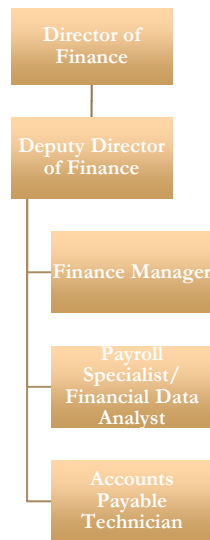
Candy Cook, Accounts Payable Technician, Drew Turner, Deputy Director of Finance, Cindy Powell, Finance Manager, Bethany Staats, CPA, Director of Finance, & Michael Khoury, Financial Data Analyst – Payroll Specialist

NEW ALBANY

The daily activities of the Finance Department are designed to carry out stated policies in the City of New Albany's Statement of Financial Policies adopted in 2007. These activities provide a framework for executing planning of general operations and capital projects, budgets and financial reporting. They also guide the design of day-to-day processes, which are carried out to ensure funds are utilized as intended throughout the city in order to safeguard assets entrusted to the city by its citizens.

2020	2019	2018	2017
Checks issued – 2,955	Checks issued – 2,793	Checks issued – 2,818	Checks issued – 2,728
Invoices processed – 6,926	Invoices processed – 6,238	Invoices processed – 5,808	Invoices processed – 5,921
Average vouchers per check – 2.34	Average vouchers per check - 2.23	Average vouchers per check – 2.06	Average vouchers per check – 2.17
Purchase orders issued - 986	Purchase orders issued – 1,053	Purchase orders issued - 2072	Purchase orders issued – 1,102

NEW ALBANY



<p>2018</p> <p>5.00 Full Time 0.00 FTE 5.00 Total</p> <p>Budgeted</p>	<p>2019</p> <p>5.00 Full Time 0.00 FTE 5.00 Total</p> <p>Budgeted</p>
<p>2020</p> <p>5.00 Full Time 0.00 FTE 5.00 Total</p> <p>Budgeted</p>	<p>2021</p> <p>5.00 Full Time 0.00 FTE 5.00 Total</p> <p>Proposed</p>

Notes:

- Deputy Director approved 3rd Quarter 2020
- Finance Coordinator position eliminated 3rd Quarter 2020
- Fiscal Manager Position renamed Finance Manager

City of New Albany, Ohio

2021 Annual Budget

Finance Department

Finance - General Fund							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 301,642	\$ 248,230	\$ 295,392	\$ 394,841	\$ 393,681	\$ 478,395	21.52%
Pensions	43,131	39,944	41,487	55,639	54,273	66,625	22.76%
Benefits	100,045	117,157	103,001	135,444	123,341	160,387	30.04%
Professional Development	3,024	6,043	5,702	2,824	4,285	14,000	226.73%
Total Personal Services	447,842	411,374	445,582	588,748	575,579	719,407	24.99%
Materials & Supplies	3,922	6,000	9,311	4,869	4,002	6,000	49.93%
Utilities & Communications	-	-	150	-	-	-	0.00%
Consulting & Contract Services	85,353	115,958	125,362	145,487	202,867	135,000	-33.45%
Payment for Services	339,867	383,122	430,223	481,327	468,475	430,000	-8.21%
Miscellaneous	3,407	-	-	-	-	-	0.00%
Total Operating & Contractual Services	432,550	505,080	565,046	631,683	675,344	571,000	-15.45%
Total Expenditures	\$ 880,392	\$ 916,454	\$ 1,010,628	\$ 1,220,430	\$ 1,250,923	\$ 1,290,407	3.16%

≡ NEW ALBANY ≡

New Albany maintains several facilities throughout the city with the main facilities being the Municipal Building, Police Building, and Service Complex. In addition, various other facilities including fiber huts, water towers, various parks and other facilities are maintained by the city. The Land & Building Maintenance department accounts for the utilities and maintenance of these facilities and lands.

KEY FUNCTIONS

- Public Building Repair and Maintenance
- Park and Cemetery Grounds keeping
- Management and Care of City Street Trees
- Vegetation Management of City Right-of-Way

Land & Building Maintenance

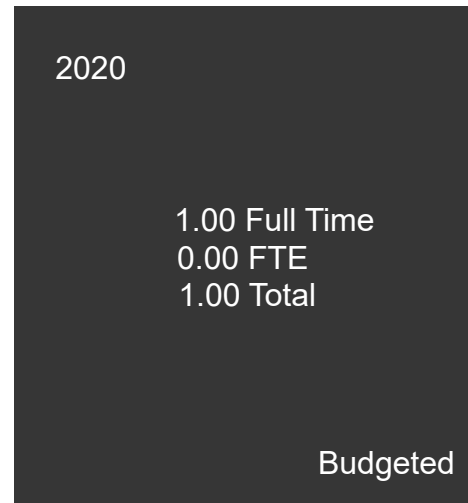
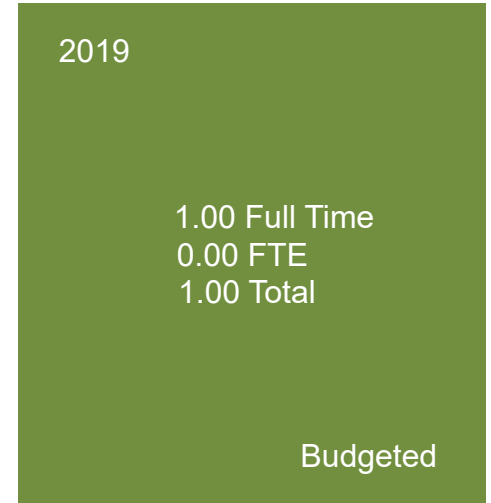


NEW ALBANY

Custodian

Notes:

- Works under the direction of the Operations Manager



City of New Albany, Ohio

2021 Annual Budget

Land & Building Maintenance Department

Land & Building Maintenance - Total General Fund							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ -	\$ -	\$ 22,542	\$ 34,992	\$ 39,407	\$ 40,937	3.88%
Pensions	-	-	3,156	4,899	5,517	5,731	3.88%
Benefits	-	-	12,234	24,605	25,908	24,617	-4.99%
Total Personal Services	-	-	37,933	64,495	70,833	71,285	0.64%
Materials & Supplies	-	-	70	11,143	25,466	6,400	-74.87%
Utilities & Communications	320,544	317,274	385,811	381,193	567,577	560,500	-1.25%
Maintenance & Repairs	437,132	522,787	600,021	547,525	786,263	897,000	14.08%
Consulting & Contract Services	12,800	15,800	7,800	7,800	7,800	8,000	2.56%
Payment for Services	19,747	14,377	12,384	11,073	11,664	20,000	71.47%
Miscellaneous	700	-	-	1,760	1,935	600	-68.99%
Total Operating & Contractual Services	790,923	870,238	1,006,085	960,494	1,400,705	1,492,500	6.55%
Total Expenditures	\$ 790,923	\$ 870,238	\$ 1,044,018	\$ 1,024,989	\$ 1,471,538	\$ 1,563,785	6.27%
Land & Building Maintenance - Land & Building Maintenance (6000)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ -	\$ -	\$ 22,542	\$ 34,992	\$ 39,407	\$ 40,937	3.88%
Pensions	-	-	3,156	4,899	5,517	5,731	3.88%
Benefits	-	-	12,234	24,605	25,908	24,617	-4.99%
Total Personal Services	-	-	37,933	64,495	70,833	71,285	0.64%
Materials & Supplies	-	-	70	-	-	-	0.00%
Utilities & Communications	129,251	114,055	104,009	143,680	195,676	216,000	10.39%
Maintenance & Repairs	287,910	286,629	414,450	364,603	420,148	572,000	36.14%
Total Operating & Contractual Services	417,161	400,684	518,529	508,283	615,824	788,000	27.96%
Total Expenditures	\$ 417,161	\$ 400,684	\$ 556,462	\$ 572,778	\$ 686,657	\$ 859,285	25.14%

City of New Albany, Ohio

2021 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Administration Building (6010)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	6,400	1,340	400	-70.15%
Utilities & Communications	27,423	27,394	38,455	32,292	37,733	41,000	8.66%
Maintenance & Repairs	31,839	41,456	34,482	46,937	35,692	50,000	40.09%
Consulting & Contract Services	5,000	8,000	-	-	-	-	0.00%
Miscellaneous	-	-	-	1,560	1,635	-	-100.00%
Total Operating & Contractual Services	64,262	76,850	72,936	87,189	77,400	91,400	18.09%
Total Expenditures	\$ 64,262	\$ 76,850	\$ 72,936	\$ 87,189	\$ 77,400	\$ 91,400	18.09%
Land & Building Maintenance - Police Building (6020)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	2,243	1,710	3,000	75.41%
Utilities & Communications	72,995	69,473	79,944	72,280	76,746	72,000	-6.18%
Maintenance & Repairs	58,531	68,166	58,205	57,520	53,589	87,000	62.35%
Total Operating & Contractual Services	131,526	137,639	138,149	132,043	132,045	162,000	22.69%
Total Expenditures	\$ 131,526	\$ 137,639	\$ 138,149	\$ 132,043	\$ 132,045	\$ 162,000	22.69%

City of New Albany, Ohio

2021 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Service Complex (6030)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	2,500	22,416	3,000	-86.62%
Utilities & Communications	48,472	49,211	57,419	43,754	55,000	63,000	14.55%
Maintenance & Repairs	29,749	109,581	39,384	34,259	121,862	55,000	-54.87%
Total Operating & Contractual Services	78,221	158,792	96,803	80,513	199,278	121,000	-39.28%
Total Expenditures	\$ 78,221	\$ 158,792	\$ 96,803	\$ 80,513	\$ 199,278	\$ 121,000	-39.28%

Land & Building Maintenance - Phelps House (6041)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Utilities & Communications	241	244	322	402	300	300	0.00%
Maintenance & Repairs	660	745	2,900	1,429	757	4,000	428.38%
Total Operating & Contractual Services	901	989	3,222	1,832	1,057	4,300	306.80%
Total Expenditures	\$ 901	\$ 989	\$ 3,222	\$ 1,832	\$ 1,057	\$ 4,300	306.80%

City of New Albany, Ohio

2021 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - 39 East Main Property (6043)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Utilities & Communications	6,375	6,182	7,485	7,112	44,270	7,000	-84.19%
Maintenance & Repairs	935	590	3,600	1,125	1,057	4,000	278.35%
Consulting & Contract Services	7,800	7,800	7,800	7,800	7,800	8,000	2.56%
Payment for Services	19,747	14,377	12,384	11,073	10,664	20,000	87.55%
Miscellaneous	700	-	-	200	300	600	100.00%
Total Operating & Contractual Services	35,558	28,949	31,269	27,310	64,091	39,600	-38.21%
Total Expenditures	\$ 35,558	\$ 28,949	\$ 31,269	\$ 27,310	\$ 64,091	\$ 39,600	-38.21%

Land & Building Maintenance - Park & Lands (6050)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Utilities & Communications	-	-	-	-	4,411	7,200	63.22%
Maintenance & Repairs	-	-	-	-	-	10,000	0.00%
Total Operating & Contractual Services	-	-	-	-	4,411	17,200	289.90%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 4,411	\$ 17,200	289.90%

City of New Albany, Ohio

2021 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Greywater Pump House (6060)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Utilities & Communications	35,787	39,003	41,871	38,532	42,980	40,000	-6.93%
Maintenance & Repairs	27,507	15,620	46,999	41,652	26,259	55,000	109.45%
Total Operating & Contractual Services	63,294	54,623	88,870	80,185	69,239	95,000	37.21%
Total Expenditures	\$ 63,294	\$ 54,623	\$ 88,870	\$ 80,185	\$ 69,239	\$ 95,000	37.21%

Land & Building Maintenance - Water Tower/Fiber Hut @ Beech (6061)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Utilities & Communications	-	11,712	25,902	13,321	24,260	25,000	3.05%
Total Operating & Contractual Services	-	11,712	25,902	13,321	24,260	25,000	3.05%
Total Expenditures	\$ -	\$ 11,712	\$ 25,902	\$ 13,321	\$ 24,260	\$ 25,000	3.05%

Land & Building Maintenance - Bevelhymer Fiber Hut (6062)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Utilities & Communications	-	-	4,578	2,651	3,664	4,000	9.17%
Total Operating & Contractual Services	-	-	4,578	2,651	3,664	4,000	9.17%
Total Expenditures	\$ -	\$ -	\$ 4,578	\$ 2,651	\$ 3,664	\$ 4,000	9.17%

City of New Albany, Ohio

2021 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Johnstown Water Tower (6063)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Utilities & Communications	-	-	25,825	27,040	30,000	30,000	0.00%
Total Operating & Contractual Services	-	-	25,825	27,040	30,000	30,000	0.00%
Total Expenditures	\$ -	\$ -	\$ 25,825	\$ 27,040	\$ 30,000	\$ 30,000	0.00%

Land & Building Maintenance - Morse Road Booster Station (6064)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Utilities & Communications	-	-	-	128	49,812	50,000	0.38%
Maintenance & Repairs	-	-	-	-	2,800	5,000	78.57%
Total Operating & Contractual Services	-	-	-	128	52,612	55,000	4.54%
Total Expenditures	\$ -	\$ -	\$ -	\$ 128	\$ 52,612	\$ 55,000	4.54%

City of New Albany, Ohio

2021 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Worthington Road Lift Station (6065)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Utilities & Communications	-	-	-	-	2,725	5,000	83.49%
Maintenance & Repairs	-	-	-	-	1,100	5,000	354.55%
Total Operating & Contractual Services	-	-	-	-	3,825	10,000	161.44%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 3,825	\$ 10,000	161.44%
Land & Building Maintenance - Fiber Maintenance (6090)							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	0.00%
Maintenance & Repairs	-	-	-	-	123,000	50,000	-59.35%
Total Operating & Contractual Services	-	-	-	-	123,000	50,000	-59.35%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 123,000	\$ 50,000	-59.35%

Capital Tab



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≡ NEW ALBANY ≡

Capital Summary

Capital Equipment

The capital equipment budget is adopted annually. The budget is comprised of additional or replacement equipment needed in the City's fleet, office, and technology areas, along with other miscellaneous tools and equipment. The City established the Capital Equipment Replacement fund to account for interfund transfers and other revenues designated for the purpose of acquiring and replacing capital equipment. Funds deposited into the fund may be used for purchasing, leasing, maintaining or replacing capital equipment; and purchasing or leasing computer software that has a cost greater than the value at which capital equipment is capitalized or \$5,000.

The City has implemented software with Tyler Technologies that has upgraded the Public Service department's ability to schedule preventative maintenance and monitor repair costs of all City vehicles. This program allows the City to monitor the usage and the repair cost of the vehicle, indicating the need for a vehicle to be replaced earlier or later than anticipated in the vehicle replacement schedule. The software also allows for the tracking and auditing of parts inventory. Previously, this information was tracked through various spreadsheets.

The City reviews the office and technology areas to ensure the necessity of purchasing equipment items and includes those in the Capital Equipment replacement schedule. The computers and printers are assessed and scheduled so the most dated machines are retired from the City first. Office equipment is reviewed for usefulness, reliability, and length of life. The option of leasing equipment where feasible is considered.

In addition to the Capital Equipment Replacement Fund, the City also established the Water and Sanitary Sewer Improvement Fund. Among other related purposes, this fund was established in part for the maintenance, repair, equipment and appurtenances necessary to maintain the City's water and sanitary sewer systems. For 2018 and beyond, a reservation of fund balance has been established in this fund to set aside funds for the future replacement of related equipment.

The 2021 capital equipment purchases list is presented by fund used and the department requesting the item. The list gives a brief description of the item, type of purchase (ie "New", "Replacement", "Upgrade", or "Rehabilitation"), amount, and projected replacement year. Most fleet and equipment requests are replacement in nature. There are a few exceptions for new technology upgrades and various vehicles and equipment.

Included with this section is an analysis of the Capital Equipment Replacement Fund balance. In order to fully fund the Capital Equipment Replacement fund, the historical cost of each asset is amortized over the anticipated useful life and an amount equal to the accumulated amortization through each year is set aside in the fund. A transfer from the General fund is necessary each year to ensure the program is fully funded.

City of New Albany, Ohio
 2021 Annual Budget Program
 Capital Equipment Replacement - Updated 10/2020

2021 Capital Equipment Purchases													
Item	Dept Name	Acquired	Category	New/Upgrade/ Replacement/ Rehabilitation	Item	Purchase Price	Inflation Factor	Replace Year	2021	2022	2023	2024	2025
<i>Capital Equipment Replacement Fund:</i>													
1	IT	2021	Computer	Replacement	Server Replacements	5,000	1%	2031	505	515	526	536	547
2	IT	2021	Computer	Upgrade	Wireless Network Upgrade (Carried from 2019)	10,000	1%	2036	673	687	701	715	729
3	Police	2021	Vehicle	Replacement	4 Cruiser Replacements (#61, #65, #66, & #603)	228,200	1%	2024	76,827	78,372	79,947	81,554	-
4	Police	2021	Vehicle	New	Vehicle for Lieutenant	85,300	1%	2024	28,718	29,295	29,884	30,484	-
5	Police	2021	Equipment	Replacement	MCC7500 Dispatch Radio Console (Replace #2)	86,000	1%	2031	8,686	8,861	9,039	9,220	9,406
6	Police	2021	Equipment	Replacement	A/C Unit for Dispatch Server Room	7,000	1%	2031	707	721	736	750	766
7	Police	2021	Equipment	Replacement	Radios (5) & Touching/encryption for all radios	91,185	1%	2031	9,210	9,395	9,584	9,776	9,973
8	Police	2021	Computer	New	Redaction Software for BWC	25,000	1%	2031	2,525	2,576	2,628	2,680	2,734
9	Police	2021	Computer	New	Tracker Interface	16,800	1%	2031	1,697	1,731	1,766	1,801	1,837
10	Police	2021	Computer	New	Traffic Crash Reconstruction Hardware/Software	55,000	1%	2031	5,555	5,667	5,781	5,897	6,015
11	Police	2021	Computer	New	Scheduling Software and Implementation	15,000	1%	2031	1,515	1,545	1,577	1,608	1,641
12	Police	2021	Computer	New	License Plate Reader and Database (2)	15,000	1%	2031	1,515	1,545	1,577	1,608	1,641
13	Council	2021	Computer	Replacement	AV Equipment for Council Chambers	6,500	1%	2031	657	670	683	697	711
14	Service	2021	Vehicle	Replacement	One ton dump truck with snow package (#108)	125,000	1%	2033	10,521	10,732	10,948	11,168	11,393
15	Service	2021	Vehicle	Replacement	Large roadside mowing tractor with boom (#305)	175,000	1%	2036	11,783	12,020	12,262	12,508	12,760
16	Service	2021	Equipment	New	2-Post vehicle/truck lift for service garage	5,000	1%	2036	337	343	350	357	365
Total Capital Equipment Replacement Fund						950,985			161,430	164,675	167,985	171,361	60,516
Grand Total						\$ 950,985			\$ 161,430	\$ 164,675	\$ 167,985	\$ 171,361	\$ 60,516

Capital Equipment Replacement Fund Analysis							
	2019	2020	2021	2022	2023	2024	2025
Capital Equipment Replacement Fund	Actual	Actual	Adopted	Projected	Projected	Projected	Projected
EOY Transfer from General Fund	\$ 990,351	\$ 1,457,582	\$ 1,282,987	\$ 1,113,127	\$ 1,335,321	\$ 1,225,040	\$ 547,739
Other Receipts	137,654	119,314	20,000	20,600	21,218	21,855	22,073
Total Revenue	1,128,005	1,576,896	1,302,987	1,133,727	1,356,539	1,246,895	569,812
Total Expenditures	405,294	1,703,313	950,985	649,461	1,092,179	1,280,049	1,000,734
Excess (def) of revenues over expenditures	722,711	(126,417)	352,002	484,266	264,360	(33,154)	(430,922)
Fund balance at beginning of year	\$ 2,747,580	\$ 3,474,235	\$ 3,354,125	\$ 3,706,127	\$ 4,190,393	\$ 4,454,753	\$ 4,421,599
Lapsed Encumbrances	3,944	6,307	-	-	-	-	-
Fund balance at end of year	\$ 3,474,235	\$ 3,354,125	\$ 3,706,127	\$ 4,190,393	\$ 4,454,753	\$ 4,421,599	\$ 3,990,677

City of New Albany, Ohio
2021 Annual Budget Program
Capital Equipment Replacement - Updated 10/2020

Line #	Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation			Projected					Total Replacement Cost		
							Factor	Replace Year	Prior Amortization	2021	2022	2023	2024	2025		Funding Five Years	Funding Beyond 5 Years
1	Admin Services	2013	Equipment		Cisco Ethernet Switched Network	\$ 30,000	1%	2019	\$ 36,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,068	\$ -	\$ 36,068
2	Admin Services	2014	Equipment		Virtualization Host Servers	15,000	1%	2019	18,456	-	-	-	-	-	18,456	-	18,456
3	Admin Services	2016	Computer		MS Exchange Server and Upgrade	35,000	1%	2021	28,423	7,431	-	-	-	-	35,853	-	35,853
4	Admin Services	2014	Equipment		EMC Storage Area Network	20,000	1%	2024	12,304	2,166	2,209	2,254	2,299	-	21,232	-	21,232
5	Admin Services	2008	Computer		Mayor's Court software (CMI)	16,430	1%	2020	17,364	-	-	-	-	-	17,364	-	17,364
6	Admin Building	2014	Equipment		Council Audio System	32,000	1%	2024	19,686	3,465	3,535	3,606	3,678	-	33,971	-	33,971
7	Admin Building	2020	Equipment		Council Chambers AV upgrade	6,283	1%	2030	-	641	654	667	680	694	3,336	3,685	7,021
8	Admin Building	2010	Equipment	3009	Village Hall backup generator	71,181	1%	2035	29,788	3,208	3,273	3,339	3,406	3,474	46,488	38,824	85,312
					Village Hall Security Camera												
9	Admin Building	2018	Equipment		System	9,995	1%	2028	2,009	1,040	1,061	1,082	1,104	1,126	7,423	3,516	10,939
10	Admin Building	2015	Equipment		HVAC Units (3)	45,000	1%	2024	25,505	5,361	5,468	5,578	5,690	-	47,603	-	47,603
11	Admin Building	2015	Equipment		HVAC Units (2)	15,000	1%	2024	8,502	1,787	1,823	1,859	1,897	-	15,868	-	15,868
12	Development	2012	Vehicle	509	2013 Ford Escape	19,100	1%	2024	13,188	1,758	1,794	1,830	1,866	-	20,436	-	20,436
13	Development	2014	Vehicle	511	2014 Ford Escape	21,200	1%	2026	10,869	1,913	1,951	1,991	2,031	2,072	20,826	2,113	22,939
14	Development	2015	Vehicle	514	2016 Ford Fusion	20,000	1%	2027	8,502	1,787	1,823	1,859	1,897	1,935	17,803	3,987	21,790
15	Development	2016	Vehicle	515	2017 Ford Escape	20,634	1%	2028	6,982	1,825	1,862	1,899	1,938	1,977	16,483	6,171	22,654
16	Finance	2020	Computer		Tyler Munis (Finance/HR/Work Orders)	480,000	1%	2040	-	24,482	24,974	25,476	25,989	26,511	127,433	468,018	595,451
17	Police	2018	Vehicle	K9	2018 Ford Explorer Police Utility	52,663	1%	2021	35,284	18,267	-	-	-	-	53,551	-	53,551
18	Police	2017	Vehicle	55	2017 Ford F150 4 Door Pickup Truck	72,323	1%	2027	21,915	7,601	7,754	7,910	8,069	8,231	61,480	16,962	78,441
19	Police	2013	Vehicle	56	2013 Ford Interceptor (VIN 9051)	26,137	1%	2023	18,854	2,859	2,916	2,975	-	-	27,603	-	27,603
20	Police	2017	Vehicle	57	2009 Chevy Suburban 4x4 SUV	51,379	1%	2024	22,241	7,714	7,869	8,027	8,189	-	54,040	-	54,040
21	Police	2020	Vehicle	60	2020 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2023	-	17,486	17,837	18,196	-	-	53,518	-	53,518
22	Police	2016	Vehicle	61	2016 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2021	41,760	10,917	-	-	-	-	52,677	-	52,677
23	Police	2014	Vehicle	605	2015 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2024	31,636	5,568	5,680	5,794	5,911	-	54,590	-	54,590
24	Police	2019	Vehicle	62	2019 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2022	17,141	17,660	18,015	-	-	-	52,817	-	52,817
25	Police	2020	Vehicle	63	2020 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2023	-	17,486	17,837	18,196	-	-	53,518	-	53,518
26	Police	2020	Vehicle	64	2020 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2023	-	17,486	17,837	18,196	-	-	53,518	-	53,518
27	Police	2018	Vehicle	65	2018 Ford Explorer Police Utility	52,663	1%	2021	35,284	18,267	-	-	-	-	53,551	-	53,551
28	Police	2017	Vehicle	66	2017 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2021	38,954	13,512	-	-	-	-	52,466	-	52,466
29	Police	2020	Vehicle	67	2020 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2023	-	17,486	17,837	18,196	-	-	53,518	-	53,518
30	Police	2020	Vehicle	68	2020 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2023	-	17,486	17,837	18,196	-	-	53,518	-	53,518
31	Police	2009	Vehicle	603	2009 Chevrolet Impala - Old Police Chief (VIN 51502)	15,200	1%	2021	14,651	1,442	-	-	-	-	16,093	-	16,093
32	Police	2013	Vehicle	604	2013 Ford Explorer (VIN 8707)	45,000	1%	2023	32,461	4,922	5,021	5,121	-	-	47,524	-	47,524
33	Police	2013	Vehicle	606	2014 Ford Focus (VIN 1FADP3F28EL200627)	15,557	1%	2023	11,222	1,701	1,736	1,771	-	-	16,430	-	16,430
34	Police	2016	Vehicle	607	2015 Honda Odyssey (VIN # 08321)	23,818	1%	2026	9,671	2,528	2,579	2,631	2,684	2,738	22,831	2,793	25,624
35	Police	2018	Vehicle	608	2018 Ford Taurus - Chief	41,918	1%	2028	8,426	4,362	4,450	4,539	4,630	4,723	31,130	14,748	45,878
36	Police	2020	Vehicle	609	2002 Toyota Camry	5,000	1%	2023	-	1,700	1,734	1,769	-	-	5,204	-	5,204
37	Police	2020	Vehicle	610	2003 Lincoln Navigator	5,000	1%	2023	-	1,700	1,734	1,769	-	-	5,204	-	5,204
38	Police	2014	Equipment	600	MPH Industries speed trailer	16,500	1%	2022	12,689	2,233	2,278	-	-	-	17,200	-	17,200
39	Police	2014	Equipment	601	MPH Industries speed trailer	16,500	1%	2022	12,689	2,233	2,278	-	-	-	17,200	-	17,200
40	Police	2005	Equipment	602	2005 United Enclosed Trailer	7,500	1%	2024	6,354	467	477	486	496	-	8,281	-	8,281
41	Police	2017	Equipment		MARCS portable radios (12)	124,753	1%	2025	47,252	16,390	16,719	17,055	17,398	17,748	132,561	-	132,561

City of New Albany, Ohio
 2021 Annual Budget Program
 Capital Equipment Replacement - Updated 10/2020

Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation Factor	Replace Year	Prior Amortization	2021	2022	2023	2024	2025	Projected Funding		Total Replacement Cost	
														Funding Five Years	Beyond 5 Years		
42	Police	2018	Equipment		MARCS portable radios (30)	112,618	1%	2026	28,295	14,649	14,943	15,244	15,550	15,863	104,544	16,181	120,725
43	Police	2019	Equipment		Dispatching equipment/console for PD facility #1	50,171	1%	2039	2,509	2,585	2,636	2,689	2,744	2,799	15,961	45,635	61,596
44	Police	2007	Equipment		Dispatching equipment/console for PD facility #2	50,171	1%	2021	49,487	4,160	-	-	-	-	53,648	-	53,648
45	Police	2013	Equipment		Crash Mapping System	20,000	1%	2023	14,427	2,187	2,231	2,276	-	-	21,122	-	21,122
46	Police	2016	Equipment		HD Video Cameras	14,000	1%	2025	6,316	1,651	1,684	1,718	1,753	1,788	14,911	-	14,911
47	Police	2016	Equipment		Tazers	29,264	1%	2025	13,203	3,452	3,521	3,592	3,664	3,738	31,168	-	31,168
48	Police	2016	Computer		CAD/RMS System	325,351	1%	2025	146,784	38,374	39,145	39,932	40,735	41,554	346,524	-	346,524
49	Police	2016	Computer		Radio Server	18,000	1%	2028	6,091	1,592	1,624	1,657	1,690	1,724	14,379	5,383	19,762
50	Police	2020	Equipment		Drone	27,125	1%	2030	-	2,767	2,823	2,879	2,937	2,996	14,403	15,909	30,312
51	Police	2020	Equipment		Server - L3 Mobile Vision	29,663	1%	2030	-	3,026	3,087	3,149	3,212	3,277	15,750	17,398	33,148
52	Police	2020	Equipment		Criminal Finger Printing System	22,673	1%	2030	-	2,313	2,359	2,407	2,455	2,505	12,039	13,298	25,337
53	Police	2018	Computer		Software	9,000	1%	2028	1,809	937	955	975	994	1,014	6,684	3,166	9,850
54	Police Building	2007	Equipment	3011	Police facility backup generator	108,180	1%	2032	59,756	5,024	5,125	5,228	5,333	5,440	85,905	41,268	127,173
55	Police Building	2015	Equipment		HVAC Control System	50,000	1%	2024	28,339	5,956	6,076	6,198	6,323	-	52,892	-	52,892
56	Police Building	2016	Computer		911 System	100,000	1%	2026	40,604	10,615	10,829	11,046	11,268	11,495	95,857	11,726	107,583
57	Police Building	2007	Equipment		HVAC Units (boiler & chiller)	165,000	1%	2032	91,142	7,662	7,816	7,974	8,134	8,297	131,025	62,943	193,968
58	Police Building	2020	Equipment		Boiler Unit	27,617	1%	2045	-	1,127	1,150	1,173	1,196	1,220	5,866	30,275	36,141
59	Police Building	2020	Equipment		Police Conference AV upgrade	6,987	1%	2030	-	713	727	742	757	772	3,710	4,098	7,808
60	Police Building	2020	Equipment		Police Roll Call AV upgrade	8,876	1%	2030	-	905	924	942	961	980	4,713	5,206	9,919
61	Police Building	2020	Equipment		Police Conference AV upgrade	6,987	1%	2030	-	713	727	742	757	772	3,710	4,098	7,808
62	Police Building	2020	Equipment		CCTV System	123,835	1%	2040	-	6,316	6,443	6,573	6,705	6,840	32,876	120,744	153,620
63	Police Building	2020	Equipment		UPS Unit (Standby back up power)	24,710	1%	2040	-	1,260	1,286	1,312	1,338	1,365	6,560	24,093	30,653
64	Police Building	2020	Equipment		Evidence Room Exhaust System	12,987	1%	2040	-	662	676	689	703	717	3,448	12,663	16,111
65	Service	2008	Equipment	107	2008 Ford F-150 pickup truck (VIN 31996)	18,215	1%	2022	16,501	1,496	1,526	-	-	-	19,522	-	19,522
66	Service	2008	Heavy	108	2008 Ford F-450 dump truck (VIN 41495)	37,619	1%	2021	36,700	3,326	-	-	-	-	40,027	-	40,027
67	Service	2009	Vehicle	109	2009 Ford F-250 pickup truck (VIN 93931)	17,005	1%	2024	13,113	1,290	1,316	1,343	1,370	-	18,432	-	18,432
68	Service	2010	Heavy	110	2010 Ford F-450 truck w/ sewer camera (VIN 80129)	149,588	1%	2027	92,060	9,915	10,115	10,318	10,525	10,737	143,670	22,125	165,795
69	Service	2013	Vehicle	112	2013 Ford F250 Extended Cab Pickup	28,000	1%	2025	16,832	2,552	2,603	2,656	2,709	2,763	30,115	-	30,115
70	Service	2013	Heavy	113	2013 Ford F550 Dump Truck (VIN88999)	50,000	1%	2025	30,056	4,557	4,649	4,742	4,837	4,935	53,776	-	53,776
71	Service	2014	Vehicle	114	2014 Ford F150 Pickup Truck w/Ext. Cab (VIN 70486)	26,000	1%	2026	13,329	2,346	2,393	2,441	2,491	2,541	25,541	2,592	28,133
72	Service	2015	Vehicle	115	2015 Ford F150 Extended Cab Pickup	21,879	1%	2027	9,300	1,955	1,994	2,034	2,075	2,117	19,475	4,362	23,837
73	Service	2016	Vehicle	116	2016 Ford F150 Ext Cab 2WD	29,000	1%	2028	9,813	2,565	2,617	2,670	2,723	2,778	23,165	8,673	31,839
74	Service	2016	Vehicle	117	2016 Ford F150 Ext Cab 4WD	32,000	1%	2028	10,828	2,831	2,888	2,946	3,005	3,065	25,562	9,570	35,132
75	Service	2017	Vehicle	118	2017 Ford F350 Reg. Cab	35,000	1%	2029	8,838	3,065	3,127	3,190	3,254	3,319	24,794	13,959	38,752
76	Service	2018	Vehicle	119	2019 Ford F240 4x4 4-Door Pickup w/ plow, tailgate lift and arrow board	46,844	1%	2030	7,846	4,062	4,144	4,227	4,312	4,399	28,990	23,356	52,346
77	Service	2018	Vehicle	120	2019 Chevy Silverado 4x4 Utility	39,364	1%	2031	6,593	3,414	3,482	3,552	3,624	3,696	24,361	19,627	43,988
78	Service	2019	Vehicle	121	2019 Chevy Silverado 4x2 Utility	45,000	1%	2031	3,750	3,864	3,941	4,021	4,101	4,184	23,861	26,929	50,789
79	Service	2019	Vehicle	122	2019 Chevy Silverado 4x2 Utility	45,000	1%	2031	3,750	3,864	3,941	4,021	4,101	4,184	23,861	26,929	50,789
80	Service	2019	Vehicle	123	2019 Chevy Silverado 4x2 Utility	50,000	1%	2031	4,167	4,293	4,379	4,467	4,557	4,649	26,512	29,921	56,433
81	Service	2019	Heavy	124	2019 Chevy 5500 1 Ton Dump Truck	85,000	1%	2031	7,083	7,298	7,445	7,594	7,747	7,903	45,070	50,866	95,935
82	Service	2007	Heavy	205	2008 Chevrolet C4500 bucket truck	102,210	1%	2022	94,097	7,911	8,070	-	-	-	110,077	-	110,077
83	Service	2009	Heavy	206	2009 International Aquatech B10 sewer jet/vac truck (VIN 41873)	254,308	1%	2024	196,103	19,295	19,683	20,079	20,482	-	275,641	-	275,641

City of New Albany, Ohio
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ID	Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation	Replace	Prior	2021	2022	2023	2024	2025	Projected	Projected	Total
							Factor	Year	Amortization						Funding Five	Funding Beyond 5	Replacement
84	Service	2011	Heavy	207	2011 International tandem-axle truck (VIN 97955)	152,000	1%	2023	118,668	14,132	14,416	14,706	-	-	161,921	-	161,921
85	Service	2012	Heavy	208	2013 FreightlinerM2 106 Dump Truck	136,000	1%	2024	93,904	12,519	12,771	13,027	13,289	-	145,511	-	145,511
86	Service	2015	Heavy	209	Street Sweeper Tymco Model 6000	218,000	1%	2025	111,202	23,373	23,842	24,322	24,810	25,309	232,858	-	232,858
87	Service	2016	Heavy	210	2.5 Ton Dump Truck with Plow	177,010	1%	2028	59,894	15,658	15,973	16,294	16,622	16,956	141,397	52,940	194,337
88	Service	2016	Heavy	211	2.5 Ton Dump Truck with Plow	177,010	1%	2028	59,894	15,658	15,973	16,294	16,622	16,956	141,397	52,940	194,337
89	Service	2016	Heavy	212	2017 Freightliner M2 106 Dump Truck w/ plow wing	190,000	1%	2028	64,290	16,807	17,145	17,490	17,841	18,200	151,774	56,825	208,598
90	Service	2017	Heavy	213	2016 Freightliner M2 106 Dump Truck w/ plow	175,000	1%	2029	44,189	15,327	15,635	15,950	16,270	16,597	123,968	69,793	193,761
91	Service	2020	Heavy	214	2020 Freightliner 108SD Dump Truck	265,000	1%	2032	-	22,527	22,980	23,442	23,913	24,394	117,256	185,051	302,307
92	Service	2005	Heavy	301	1997 John Deere tractor w/mower	23,803	1%	2022	22,538	1,658	1,692	-	-	-	25,888	-	25,888
93	Service	2005	Heavy	305	2002 Massey Ferguson tractor w/boom mower	61,683	1%	2021	62,057	4,566	-	-	-	-	66,622	-	66,622
94	Service	2007	Heavy	310	Dinkmar Leafmaster leaf collection unit (VIN 00109)	25,684	1%	2022	23,645	1,988	2,028	-	-	-	27,661	-	27,661
95	Service	2008	Equipment	311	2008 Exmark Lazer 60" Mower	7,911	1%	2023	6,689	606	618	631	-	-	8,544	-	8,544
96	Service	2010	Heavy	315	2010 John Deere tractor	55,132	1%	2025	38,454	4,142	4,225	4,310	4,396	4,485	60,011	-	60,011
97	Service	2012	Heavy	319	2012 JD 326D Skid Steer LDR w/ equip	40,059	1%	2027	22,128	2,950	3,009	3,070	3,131	3,194	37,483	6,583	44,065
98	Service	2013	Heavy	320	2013 Caterpillar Backhoe/Loader	85,000	1%	2028	40,877	6,198	6,322	6,449	6,579	6,711	73,135	20,953	94,089
99	Service	2008	Equipment	321	2008 Doosan Forklift	8,200	1%	2023	6,933	628	641	654	-	-	8,856	-	8,856
100	Service	2015	Equipment	322	Traffic Control Message Board	16,115	1%	2025	8,220	1,728	1,762	1,798	1,834	1,871	17,213	-	17,213
101	Service	2015	Equipment	323	Traffic Control Message Board	16,115	1%	2025	8,220	1,728	1,762	1,798	1,834	1,871	17,213	-	17,213
102	Service	2015	Equipment	324	Traffic Control Message Board	16,115	1%	2025	8,220	1,728	1,762	1,798	1,834	1,871	17,213	-	17,213
103	Service	2015	Equipment	325	Traffic Control Message Board	16,575	1%	2025	8,455	1,777	1,813	1,849	1,886	1,924	17,705	-	17,705
104	Service	2018	Equipment	326	Traffic Control Message Board	16,182	1%	2028	3,253	1,684	1,718	1,752	1,787	1,823	12,017	5,693	17,711
105	Service	2018	Equipment	327	Traffic Control Message Board	16,182	1%	2028	3,253	1,684	1,718	1,752	1,787	1,823	12,017	5,693	17,711
106	Service	2017	Equipment	330	2017 Polaris GEM	21,378	1%	2027	6,478	2,247	2,292	2,338	2,385	2,433	18,173	5,014	23,187
107	Service	2017	Equipment	331	2017 Polaris Ranger	18,780	1%	2027	5,691	1,974	2,013	2,054	2,095	2,137	15,964	4,404	20,369
108	Service	2017	Heavy	332	2017 John Deere Loader 624K Highlift	243,000	1%	2032	49,088	17,026	17,369	17,718	18,074	18,437	137,711	139,864	277,575
109	Service	2017	Equipment	333	Woods Batwing Mower	16,500	1%	2027	5,000	1,734	1,769	1,805	1,841	1,878	14,026	3,870	17,896
110	Service	2018	Equipment	337	2018 Grapple Trailer Hydraulic Conveyer Beemer	24,900	1%	2030	4,171	2,159	2,203	2,247	2,292	2,338	15,410	12,415	27,825
111	Service	2005	Equipment	338	System	6,200	1%	2020	6,653	-	-	-	-	-	6,653	-	6,653
112	Service	2016	Equipment	340	Leaf truck box system	5,500	1%	2026	2,233	584	596	608	620	632	5,272	645	5,917
113	Service	2016	Equipment	341	Leaf truck box system	5,500	1%	2026	2,233	584	596	608	620	632	5,272	645	5,917
114	Service	2013	Equipment	342	CAT Grapple Hook System for Skidsteer	5,500	1%	2023	3,967	602	614	626	-	-	5,809	-	5,809
115	Service	1991	Equipment	343	Entenuator Safe-Stop	25,000	1%	2022	37,639	1,098	1,120	-	-	-	39,857	-	39,857
116	Service	2020	Equipment	347	2020 Vermeer Chipper	69,985	1%	2030	-	7,139	7,283	7,429	7,578	7,731	37,160	41,048	78,208
117	Service	2015	Vehicle	404	2015 Chevy Equinox	25,000	1%	2027	10,627	2,234	2,279	2,324	2,371	2,419	22,253	4,984	27,237
118	Service	2016	Vehicle	405	Chevy Equinox	28,000	1%	2028	9,474	2,477	2,527	2,577	2,629	2,682	22,367	8,374	30,741
119	Service	2017	Vehicle	406	2009 Chevy Suburban	30,000	1%	2024	12,986	4,504	4,595	4,687	4,781	-	31,554	-	31,554
120	Service	2018	Vehicle	407	2018 Nissan Leaf	26,000	1%	2030	4,355	2,255	2,300	2,346	2,393	2,441	16,091	12,963	29,054
121	Service	2015	Vehicle	408	2016 Ford Explorer Utility SUV - Custodian	-	1%	2022	-	-	-	-	-	-	-	-	-
122	Service	2014	Vehicle	512	2014 Ford E350 Starcraft Shuttle	49,615	1%	2020	50,872	-	-	-	-	-	50,872	-	50,872
123	Service	2014	Vehicle	513	2014 Ford E350 Starcraft Shuttle	49,615	1%	2020	50,872	-	-	-	-	-	50,872	-	50,872
124	Service	2019	Vehicle	516	2019 Ford E450 Starcraft Shuttle	69,900	1%	2029	6,990	7,202	7,347	7,494	7,645	7,799	44,476	32,793	77,269
125	Service	2016	Equipment	1722	Sewer Camera	9,754	1%	2026	3,961	1,035	1,056	1,077	1,099	1,121	9,350	1,144	10,494
126	Service	2006	Equipment	2008	500 Gallon Brine Tank System	6,500	1%	2021	6,477	508	-	-	-	-	6,985	-	6,985

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ID	Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation	Replace	Prior	2021	2022	2023	2024	2025	Projected	Projected	Total		
							Factor	Year	Amortization						Funding Five	Funding Beyond 5	Replacement		
																	Years	Years	Cost
127	Service	2017	Equipment	2030	1300 Gallon Henderson	16,500	1%	2027	5,000	1,734	1,769	1,805	1,841	1,878	14,026	3,870	17,896		
128	Service	2008	Equipment	4023	Advance Warrior Floor Scrubber	8,000	1%	2020	8,455	-	-	-	-	-	8,455	-	8,455		
129	Service	2008	Equipment	2022	1300 Gallon Pengwyn Brine System 1300 Gallon Pengwyn Brine	8,500	1%	2023	7,187	651	664	678	-	-	9,180	-	9,180		
130	Service	2012	Equipment	2033	System	14,500	1%	2022	12,014	1,602	1,634	-	-	-	15,250	-	15,250		
131	Service	2003	Equipment	2034	Pro-Tech Snow Pusher (Loader)	6,500	1%	2023	5,990	393	401	409	-	-	7,192	-	7,192		
132	Service	2015	Equipment	2021	Hydraulic Push Broom	13,161	1%	2025	6,713	1,411	1,439	1,468	1,498	1,528	14,058	-	14,058		
133	Service	2016	Equipment	4034	Snap On Car/Light Duty Scan Tool	5,000	1%	2021	4,060	1,062	-	-	-	-	5,122	-	5,122		
134	Service	2007	Equipment	3000	2,500 Gallon Brine Tanks (4)	5,200	1%	2032	2,872	241	246	251	256	261	4,129	1,984	6,113		
135	Service	2007	Equipment	3001	6,500 Brine Tank	5,650	1%	2032	3,121	262	268	273	279	284	4,487	2,155	6,642		
136	Service	2018	Equipment	3002	10,500 Brine Tank	8,500	1%	2043	683	354	361	368	373	378	2,525	8,376	10,901		
137	Service	2018	Equipment	3003	10,500 Brine Tank Truck Scales (Scale cells only replacement needed)	8,500	1%	2043	683	354	361	368	373	378	2,525	8,376	10,901		
138	Service	2016	Equipment	3004	Fuel Site Pneumicator	52,500	1%	2026	21,317	5,573	5,685	5,799	5,916	6,035	50,325	6,156	56,481		
139	Service Complex	2016	Equipment	3005	Fuel Site Pneumicator	15,900	1%	2026	6,456	1,688	1,722	1,756	1,792	1,828	15,241	1,864	17,106		
140	Service Complex	2016	Equipment	3006	Fuel Site FuelMaster Card System Service facility fuel storage tank with pumps	14,200	1%	2026	5,766	1,507	1,538	1,569	1,600	1,632	13,612	1,665	15,277		
141	Service Complex	2007	Heavy	3007	Brine Blending Station	105,954	1%	2032	58,526	4,920	5,019	5,120	5,223	5,328	84,137	40,419	124,556		
142	Service	2015	Equipment	3008	Service facility backup generator	75,000	1%	2027	31,881	6,701	6,836	6,973	7,113	7,256	66,760	14,953	81,713		
143	Service	2007	Equipment	3010	CNG Generator 6730 25kw	58,493	1%	2032	32,310	2,716	2,771	2,827	2,883	2,941	46,449	22,314	68,762		
144	Service	2006	Equipment	3013	Electric V-Box Spreader System	75,000	1%	2031	44,842	3,518	3,588	3,661	3,734	3,809	63,152	24,518	87,670		
145	Service	2017	Equipment	2009	Backup Generator Fiber hut new water tower	14,500	1%	2025	5,492	1,905	1,943	1,982	2,022	2,063	15,408	-	15,408		
146	Service	2017	Equipment	3016	Washbay Pump/Cleaning System	35,000	1%	2042	4,242	1,471	1,501	1,531	1,562	1,593	11,901	32,554	44,455		
147	Service	2007	Equipment	3021	Overhead Shop Electric Crane	55,000	1%	2022	50,634	4,257	4,342	-	-	-	59,234	-	59,234		
148	Service	2018	Equipment	3040	12,000 LB In-Ground Vehicle Lift 60,000 LB In-Ground Heavy Truck Lift	37,000	1%	2033	4,958	2,567	2,618	2,671	2,725	2,780	18,319	24,344	42,663		
149	Service Complex	2006	Equipment	3041	Shop Ceiling 24' Fan	25,000	1%	2026	18,684	1,466	1,495	1,525	1,556	1,587	26,313	1,619	27,933		
150	Service Complex	2006	Equipment	3042	Shop Ceiling 15' Fan	175,000	1%	2026	130,790	10,260	10,466	10,677	10,891	11,110	184,194	11,333	195,528		
151	Service Complex	2016	Equipment	3043	Robin-Air Air-Conditioning Recovery Machine	7,795	1%	2036	1,583	414	422	431	439	448	3,736	5,564	9,300		
152	Service Complex	2020	Equipment	3044	Snap On HD Scan Tool	6,200	1%	2040	-	316	323	329	336	342	1,646	6,045	7,691		
153	Service Complex	2007	Equipment	4013	Ingersal Rand Air Compressor & Dryer	5,200	1%	2022	4,787	402	411	-	-	-	5,600	-	5,600		
154	Service	2016	Equipment	4033	Electric Vehicle Charging Station	10,000	1%	2021	8,121	2,123	-	-	-	-	10,244	-	10,244		
155	Service	2007	Equipment	4035	Electric Vehicle Charging Station	8,500	1%	2022	7,825	658	671	-	-	-	9,154	-	9,154		
156	Service	2020	Equipment		Electric Vehicle Charging Station	77,810	1%	2040	-	3,969	4,048	4,130	4,213	4,298	20,657	75,868	96,525		
157	Service	2020	Equipment		Electric Vehicle Charging Station	77,810	1%	2040	-	3,969	4,048	4,130	4,213	4,298	20,657	75,868	96,525		
158	Service	2018	Equipment	4041	Bendpak Automotive Tire Machine	5,400	1%	2033	724	375	382	390	398	406	2,674	3,553	6,226		
159	Service	2018	Equipment	4042	Bendpak Light-Duty Tire Balancer Bendpak Heavy-Duty Tire Balancer	5,750	1%	2033	771	399	407	415	423	432	2,847	3,783	6,630		
160	Service	2018	Equipment	4043	Service Conference AV upgrade	6,600	1%	2033	884	458	467	476	486	496	3,268	4,343	7,610		
161	Service Complex	2020	Equipment			14,307	1%	2030	-	1,459	1,489	1,519	1,549	1,580	7,597	8,391	15,988		
						8,042,120			\$ 3,317,769	\$ 790,464	\$ 719,052	\$ 688,555	\$ 575,533	\$ 509,297	\$ 6,600,670	\$ 2,348,357	\$ 8,949,028		
Equipment to be replaced in Current year (includes Prior Amortization)										(457,323)	(399,461)	(592,179)	(780,049)	(1,000,734)					
Equipment Purchased in Budget Year 2021						950,985				161,430	164,675	167,985	171,361	60,516					
Net Totals						\$ 8,993,105				494,571	484,266	264,360	(33,154)	(430,922)					
Capital Equipment Replacement Fund Required Fund Balance - Year End										\$ 3,812,340	\$ 4,296,607	\$ 4,560,967	\$ 4,527,813	\$ 4,096,891					

City of New Albany, Ohio
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Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation	Replace	Prior	2021	2022	2023	2024	2025	Projected	Projected	Total	
						Factor	Year	Amortization						Funding Five	Funding Beyond 5	Replacement	
Equipment to be Replaced using the Water & Sewer Improvement Fund:																	
1	Service	2006	Equipment	3012	Route 62 Water tower backup generator	78,740	1%	2031	47,078	3,693	3,767	3,843	3,920	3,999	66,302	25,741	92,042
2	Service	2011	Equipment	3014	Small Stationary Generator Pump House	35,000	1%	2036	13,116	1,562	1,593	1,625	1,658	1,691	21,246	21,006	42,252
3	Service	2011	Equipment	3015	Diesel Backup Pump House Generator	75,000	1%	2036	28,106	3,347	3,414	3,483	3,553	3,624	45,527	45,013	90,540
4	Service	2019	Equipment	3017	Sanitary Sewer Lift Station Generator Worthington Road	32,200	1%	2044	1,288	1,327	1,354	1,381	1,409	1,437	8,195	33,513	41,708
5	Service	2011	Equipment	3018	Pump House Electric Fire Pump	100,000	1%	2031	46,843	5,578	5,690	5,805	5,922	6,041	75,878	38,880	114,758
6	Service	2011	Equipment	3019	Pump House Diesel Fire Pump	180,000	1%	2031	84,317	10,041	10,243	10,449	10,659	10,873	136,581	69,984	206,565
7	Service	2011	Equipment	3020	Pump House Jockey Pump	10,000	1%	2021	9,369	1,116	-	-	-	-	10,484	-	10,484
8	Service	2011	Equipment	3022	Pump House Diesel Drive & Accessories	175,000	1%	2031	81,975	9,762	9,958	10,158	10,363	10,571	132,787	68,040	200,827
9	Service	2011	Equipment	3023	Pump House Electric Control Panels	125,000	1%	2031	58,553	6,973	7,113	7,256	7,402	7,551	94,848	48,600	143,448
10	Service	2011	Equipment	3024	Booster Pump Electric Rt. 62 Water Tower (1of 4)	32,000	1%	2026	19,986	2,380	2,428	2,477	2,527	2,577	32,375	2,629	35,004
11	Service	2011	Equipment	3025	Booster Pump Electric Rt. 62 Water Tower (2of 4)	32,000	1%	2026	19,986	2,380	2,428	2,477	2,527	2,577	32,375	2,629	35,004
12	Service	2011	Equipment	3026	Booster Pump Electric Rt. 62 Water Tower (3of 4)	42,000	1%	2026	26,232	3,124	3,187	3,251	3,316	3,383	42,492	3,451	45,943
13	Service	2011	Equipment	3027	Booster Pump Electric Rt. 62 Water Tower (4of 4)	42,000	1%	2026	26,232	3,124	3,187	3,251	3,316	3,383	42,492	3,451	45,943
14	Service	2019	Equipment	3045	Booster Station Generator Morse & Kitsmiller Road	155,000	1%	2044	6,200	6,388	6,516	6,647	6,781	6,917	39,449	161,319	200,768
15	Service	2020	Equipment	3046	Booster Station Generator Beech & Jug Street	111,000	1%	2045	-	4,529	4,620	4,713	4,808	4,905	23,575	121,683	145,258
					1,224,940			469,280	65,324	65,499	66,816	68,159	69,529	804,606	645,939	1,450,545	
Equipment Purchased in Budget Year 2021					-			-	-	-	-	-	-	-	-	-	
Net Totals					1,224,940			469,280	65,324	65,499	66,816	68,159	69,529	804,606	645,939	1,450,545	
Water & Sewer Improvement Fund Reserved Fund Balance - Year End									534,604	600,103	666,919	735,078	804,606				

NEW ALBANY

Capital Improvement

The City of New Albany is a master planned community founded in 1837 and incorporated in 1856. Over the last several decades, the City has invested significantly in the development of the community, including establishing one of the largest successful business parks in the State of Ohio. New Albany continues to implement the balanced growth principles in the strategic land use and economic development plans. The City has developed in the following pages a 5-year Capital Improvement Program based on City Council priorities established in the Capital Workshop held in September 2020.

The following categories of capital improvements were established with the Capital Workshop and is the basis for the layout of the Capital Improvement schedule that follows: Roads & Utilities; Parks & Open Space; Bike & Pedestrian Connections; and Facilities.

The Roads & Utilities category consists of infrastructure improvements comprised primarily of streets, street lights and signals, and underlying water and sewer lines.

The Parks & Open Space category includes passive and recreational land improvements including stream corridor restorations, parkland, civic spaces and streetscapes that contribute to the beautification of the Village Center and neighborhoods.

The Bike & Pedestrian Connections category includes infrastructure that connect people to places including leisure trails, bike lanes, sidewalks and related amenities.

The Facilities category includes public buildings needed for the operation of city functions and services.

Six Annual programs are established with this budget and are included in the Capital Improvement Program. These programs set aside an annual proposed commitment to maintain each of these assets: Annual Street Paving/Maintenance; Master Park Plan/Pocket Parks; Sidewalk Replacement Program; Trail Gaps/PTAB Priorities; Trail Improvements; and Trail Markers.

The City’s financial policies include guidance for maintaining a 5-year Capital Improvement Program document, which shall include descriptions of the proposed projects, justifications (i.e., cost savings, productivity improvements, or other basis), the projects funding requirements and sources of funds.

2021 CIP by Category		
<u>Detail</u>	<u>Total Project</u>	<u>Percent of CIP</u>
Roads & Utilities	\$ 14,350,000	73.6%
<i>Streets, streetlights, signals, water & sewer lines</i>		
Parks & Open Spaces	\$ 3,750,000	19.2%
<i>Parkland, stream corridors, civic spaces, streetscapes</i>		
Bike & Pedestrian Connections	\$ 1,010,000	5.2%
<i>Leisure trails, bike lanes, sidewalks</i>		
Facilities	\$ 400,000	2.1%
<i>Public buildings, parking</i>		
Total	\$19,510,000	100%

City of New Albany, Ohio
2021 Annual Budget Program
Capital Improvements

Category	Project Name / Description	Primary Funding Source	Adopted 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025
Annual Projects:							
1	Roads & Utilities	Annual Street Paving / Maintenance	Capital Improvement	400,000	900,000	900,000	900,000
2	Roads & Utilities	Annual Street Paving / Maintenance	Street Construction, Maintenance & Repair	800,000	300,000	300,000	300,000
3	Parks & Open Space	Master Park Plan / Pocket Parks	Park Improvement	500,000	500,000	500,000	500,000
4	Bike & Pedestrian Connections	Sidewalk Replacement Program	Capital Improvement	200,000	200,000	50,000	50,000
5	Bike & Pedestrian Connections	Trail Gaps/PTAB Priorities	Park Improvement	-	500,000	500,000	500,000
6	Bike & Pedestrian Connections	Trail Improvements	Park Improvement	800,000	300,000	300,000	300,000
7	Bike & Pedestrian Connections	Trail Markers	Leisure Trail Imp	10,000	10,000	10,000	10,000
Additional Projects:							
8	Roads & Utilities	Streetlight Conversion	Capital Improvement	-	-	-	-
9	Roads & Utilities	Street Name Sign Update	Capital Improvement	-	-	-	-
10	Roads & Utilities	Business Park Gateways	Economic Development	-	-	1,000,000	1,000,000
11	Roads & Utilities	Market St Ext from RNA to Dublin Granville - Design	Capital Improvement	-	-	-	-
12	Roads & Utilities	Market St Ext from RNA to Dublin Granville - Construct	Capital Improvement	7,150,000	-	-	-
13	Roads & Utilities	Kitzmiller/Smith's Mill Rd Intersection Improvements	Economic Development	-	-	-	350,000
14	Roads & Utilities	Forest Drive/Smith's Mill Intersection Improvement	Economic Development	-	-	-	500,000
15	Roads & Utilities	Jug Street Improvements @ Licking County Line	Capital Improvement	-	-	-	-
16	Roads & Utilities	Walnut & 605 Roundabout	Capital Improvement	-	-	-	1,700,000
17	Roads & Utilities	US 62 - SR 161 Gateway	Capital Improvement	6,000,000	-	-	-
18	Parks & Open Space	Rose Run II - Various Design Engineering	Capital Improvement	1,000,000	-	-	-
19	Parks & Open Space	Rose Run II - Construction	Economic Development	-	-	10,000,000	-
20	Roads & Utilities	Blacklick Creek Trunk Sewer - Part 2B	Economic Development	-	-	-	-
21	Facilities	Bus Shelters	Economic Development	-	-	-	25,000
22	Facilities	Salt Barn Improvements	Capital Improvement	75,000	-	-	-
23	Facilities	Solar Panel Project	Capital Improvement	325,000	-	-	-
24	Parks & Open Space	Dog Park	Park Improvement	-	-	-	100,000
25	Parks & Open Space	Kitzmiller Wetland Nature Park	Park Improvement	-	-	-	-
26	Parks & Open Space	Tidewater Park	Park Improvement	-	-	-	250,000
27	Parks & Open Space	Taylor Farm Acquisition & Improvements	Capital Improvement	1,750,000	-	-	-
28	Parks & Open Space	Taylor Farm Improvements	Capital Improvement	500,000	-	-	-
29	Facilities	Bicycle Hubs	Park Improvement	-	-	-	25,000
30	Roads & Utilities	Blacklick Creek Trunk Sewer - Part 3	Water & Sewer	-	-	-	-
Grand Total			\$ 19,510,000	\$ 2,710,000	\$ 13,560,000	\$ 6,260,000	\$ 20,635,000

**City of New Albany, Ohio
2021 Annual Budget Program
Capital Improvements**

Category Totals		Adopted 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025
	Roads & Utilities	14,350,000	1,200,000	2,200,000	4,750,000	17,200,000
	Parks & Open Space	3,750,000	500,000	10,500,000	600,000	2,550,000
	Bike & Pedestrian Connections	1,010,000	1,010,000	860,000	860,000	860,000
	Facilities	400,000	-	-	50,000	25,000
		\$ 19,510,000	\$ 2,710,000	\$ 13,560,000	\$ 6,260,000	\$ 20,635,000
Primary Funding Source		Adopted 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025
	Capital Improvement	17,400,000	1,100,000	950,000	2,650,000	1,950,000
	Street Construction, Maintenance & Repair	800,000	300,000	300,000	300,000	300,000
	Park Improvement	1,300,000	1,300,000	1,300,000	1,425,000	3,350,000
	Leisure Trail Imp	10,000	10,000	10,000	10,000	10,000
	Bond Improvement	-	-	-	-	-
	Oak Grove II Infrastructure	-	-	-	-	-
	Oak Grove II TIF	-	-	-	-	-
	Blacklick TIF	-	-	-	-	-
	Economic Development	-	-	11,000,000	1,875,000	25,000
	Water & Sewer	-	-	-	-	15,000,000
		\$ 19,510,000	\$ 2,710,000	\$ 13,560,000	\$ 6,260,000	\$ 20,635,000
Remaining Available Fund Balance - Projected at 12/31		Adopted 2021	Projected 2022	Projected 2023	Projected 2024	
	Capital Improvement	344,133	2,082,405	4,232,628	4,652,751	
	Street Construction, Maintenance & Repair	1,043,908	1,202,258	1,374,359	1,560,622	
	Park Improvement	1,826,830	1,220,947	680,090	6,230	
	Leisure Trail Imp	332,045	347,795	364,317	381,636	
	Bond Improvement	223,878	223,878	223,878	223,878	
	Oak Grove II Infrastructure	4,760,051	5,716,168	6,717,238	7,750,079	
	Oak Grove II TIF	3,163,240	4,531,790	5,914,026	7,310,084	
	Blacklick TIF	1,624,310	2,394,993	3,161,449	3,924,751	
	Economic Development	8,771,621	8,771,621	8,771,621	8,771,621	
	Water & Sewer	8,405,094	8,739,844	9,084,636	9,439,773	
		\$ 30,495,110	\$ 35,231,700	\$ 40,524,242	\$ 44,021,424	

Debt Tab



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Debt Summary

The City's debt policy is used to guide City officials as they consider the proper use of debt to fund capital projects. The primary objective is to establish conditions for the use of debt and to create policies that minimize the City's debt service and issuance costs, retain the highest credit rating and maintain full and complete financial disclosure and reporting. The debt policy is intended to guide the prudent use of resources to provide the needed services to the citizens of New Albany and to maintain sound financial management practices.

Additionally, state law places limitations on the amount of debt that can be issued by the City. The Ohio Revised Code provides that the net debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of the total taxation value of property. The City's assessed valuation of property as of December 31, 2019 was \$672,744,010. The statutory limitations on debt are measured by a direct ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2019 (as reported in the 2019 Comprehensive Annual Financial Report), the City's total voted debt margin was \$71,960,153.

The City currently has various unvoted bonds. The bonds vary in interest rates from 0.20% to 5.00% and the maturities of the bonds range from 2024 to 2037. The revenue source for the repayment of principal and interest payment for the unvoted issues is a mix of income tax, PILOT payments, requests from the NACA Economic Development fund and lease payments received from the Healthy New Albany facility.

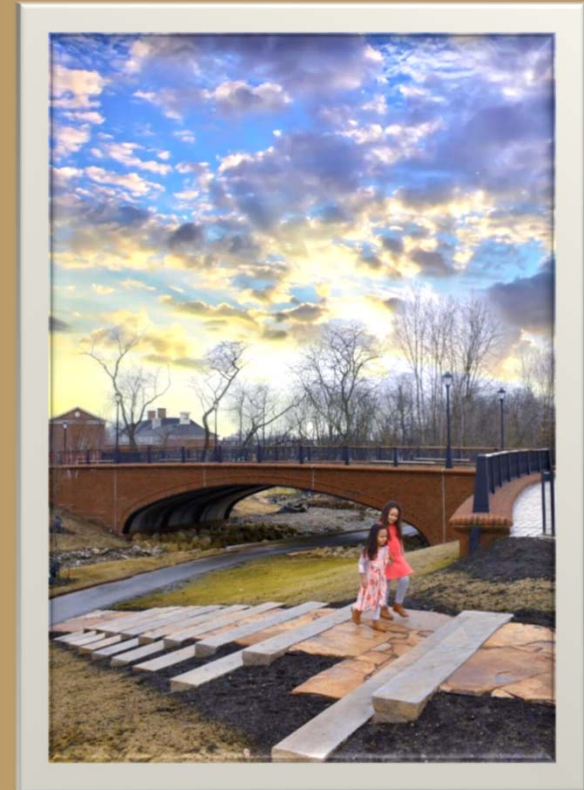
The City has four outstanding loans with the Ohio Water and Development Authority (OWDA) with outstanding principal as of December 31, 2020. Two OWDA loans matured in 2020 which carried interest rates of 6.13% and 5.77%. These loans were repaid using the Water & Sanitary Sewer Improvement Fund. The City entered into a loan agreement with OWDA in 2017 to fund the construction of water and sewer lines along Beech Road which matures in 2048. Terms of the agreement include interest only payments at 1% through 2033 and 4% principal and interest for the remainder of the loan. In 2018, this loan was supplemented with an additional \$5 million issue for the first phase of Blacklick Creek Trunk Sewer Construction and in February of 2019, the City also issued an additional loan with OWDA for part A of the second phase of the same project, both bearing an interest rate of 3.00%. In April of 2020, the City issued an additional loan with OWDA for part B of the second phase of the project which bears an interest rate of 2.5%. Repayment of the loans remaining after 2020 will be from various sources resulting from three large economic development project agreements executed in 2017, 2018 and 2020.

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The City has eight outstanding loans with the Ohio Public Works Commission (OPWC) with outstanding principal as of December 31, 2020. The interest rates of these issues are 0% with maturities in 2024 through 2042. The loans are repaid using PILOT payments and requests from the NACA Economic Development fund. In 2020, due to the global pandemic, OPWC allowed borrowers to forego payments due in June due to the inability of OPWC to receive such payments. OPWC issued adjusted amortization schedules (adding an additional semi-annual payment) for the second half of 2020. The City decided to send a double payment for the second half of 2020 as to not prolong the loan.

The City has two loans payable to the New Albany Company with a 1.5 – 3.0% interest rate in which funds were used to construct the Main Street roundabout and Oxford area trail and park improvements. The loans will be paid as revenue within the Village Center II TIF and the Straits Farm TIF for Main Street and Oxford TIF for the park improvements is collected. In addition, the City has one loan payable to the New Albany Company with a 4.0% interest rate in which funds were used to purchase park land and provide for trail improvements at Nottingham Trace (Schleppi). This loan will be paid as revenue within the Schleppi Residential and Commercial TIFs is collected. There are no official loan repayment schedules.

The Capital Improvements Program as detailed in the “Capital” section of this document will be financed with a mixture of cash, requests from the NACA Economic Development fund and current borrowing. Funding of the CIP has been included in this budget document to show the potential effect on fund balances. The “US 62 – SR 161 Gateway” and “Market St Ext” projects are included utilizing a mixture of grant and loan proceeds and cash contributions. The projects are proposed for the Capital Improvement fund in which the proceeds of the proposed OPWC loans will be deposited. Since the loans are proposed amounts and the projects are not complete, they are not included with the existing debt in the following tables.



City of New Albany, Ohio

2021 Annual Budget Program

Outstanding Debt at December 31, 2020

Obligation Type	Year of Maturity	Issue	Funding Source	Original Issue Amount	Outstanding at 12/31/20
General Obligation	2024	Series 2013 Refunding - 0.20-4.00%	Economic Development	4,885,000	1,545,000
General Obligation	2027	Series 2016 Refunding - 2.390%	Residential TIFs	6,300,000	4,460,000
General Obligation	2030	Series 2012 Refunding - 2.00-5.00%	General/Blacklick TIF	10,620,000	6,430,000
General Obligation	2030	Series 2014A Capital Facilities - 3.65-4.00%	Village Center TIF/Healthy New Albany	6,560,000	4,200,000
General Obligation	2030	Series 2014B Taxable Special Obligation - 3.65-4.00%	Healthy New Albany	3,915,000	2,615,000
General Obligation	2037	Series 2018 Capital Facilities Bonds - 2.50-5.00%	Residential TIFs	16,650,000	15,340,000
Total General Obligation				48,930,000	34,590,000
Loan Payable	N/A	New Albany Company Loan Payable - 1.50-3.00%	Village Center II TIF/Straits Farm TIF	4,219,911	3,477,883
Loan Payable	N/A	New Albany Company Loan Payable - 1.50-3.00%	Oxford TIF	600,000	600,000
Loan Payable	N/A	New Albany Company Loan Payable - 4.00%	Schleppi Residential TIF	2,362,000	2,362,000
Total Loans Payable				7,181,911	6,439,883
OWDA Loan	2041	#8845 - Blacklick Creek Trunk Sewer - Part 2B - 2.5%**	Economic Development	15,000,000	52,421
OWDA Loan	2048	#7874A - Beech Road South Water & Sanitary Sewer - 1.00-4.00%**	Economic Development	19,883,399	18,254,981
OWDA Loan	2048	#7874B - Blacklick Creek Trunk Sewer - Part 1 - 3.00%**	Economic Development	5,000,000	3,910,725
OWDA Loan	2050	#8364 - Blacklick Creek Trunk Sewer - Part 2A - 3.00%	Economic Development	11,925,795	11,801,845
Total OWDA Loans				51,809,194	34,019,972
OPWC Loan	2024	CT66G - Intersection Improvements for SR161 - 0%	Residential TIFs	338,006	67,601
OPWC Loan	2026	CT06G - Thompson/Harlem Rd - 0%	Residential TIFs	98,000	26,950
OPWC Loan	2029	CT671 - High St./Main St. - 0%	Residential TIFs	567,622	255,430
OPWC Loan	2032	CC18L - US62/CC - 0%	Blacklick TIF	1,013,783	582,925
OPWC Loan	2035	CC09P - High St. Improvements - 0%	Residential TIFs	826,017	578,212
OPWC Loan	2038	CT110 - Main St. Improvements - 0%	Residential TIFs	178,242	99,816
OPWC Loan	2040	CC08R - Beech Road Widening - 0%	Economic Development	755,000	588,900
OPWC Loan	2042	CC15T - Greensward Roundabout - 0%	Residential TIFs	727,314	641,750
Total OPWC Loans				4,503,984	2,841,584
**This OWDA Loan is not fully disbursed as of the printing of this budget. Loan balance consists of disbursements made and capitalized interest through 12/31/2020, less semi annual payments through 12/31/2020.					
Grand Total				112,425,089	77,891,439

City of New Albany, Ohio

2021 Annual Budget Program

Future Debt Service & Debt Repayment

Future Debt Service Schedule											
Year	GO Bonds		Loans Payable*		OWDA Loans		OPWC Loans		Totals		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2021	2,905,000	1,306,062	-	-	734,519	1,519,010	208,022	-	3,847,541	2,825,072	6,672,613
2022	2,990,000	1,212,016	-	-	724,781	1,528,747	208,022	-	3,922,803	2,740,763	6,663,567
2023	3,090,000	1,126,546	-	-	714,854	1,538,674	208,022	-	4,012,876	2,665,220	6,678,097
2024	2,875,000	1,033,343	-	-	704,735	1,548,794	208,022	-	3,787,758	2,582,137	6,369,894
2025	2,810,000	940,771	-	-	410,770	647,672	191,122	-	3,411,892	1,588,443	5,000,335
							<i>Subtotal 2021-2025</i>		<i>18,982,870</i>	<i>12,401,635</i>	<i>31,384,506</i>
2026-2030	12,450,000	3,093,787	-	-	2,247,758	3,044,451	905,179	-	15,602,938	6,138,238	21,741,175
2031-2035	5,125,000	1,109,450	-	-	4,628,715	3,816,995	563,362	-	10,317,078	4,926,445	15,243,523
2036-2040	2,345,000	141,600	-	-	8,836,519	4,339,443	278,507	-	11,460,026	4,481,043	15,941,069
2041-2045	-	-	-	-	10,594,705	2,581,257	71,323	-	10,666,028	2,581,257	13,247,285
2046-2050	-	-	-	-	8,228,135	585,953	-	-	8,228,135	585,953	8,814,087
2051-2055	-	-	-	-	-	-	-	-	-	-	-
Total	34,590,000	9,963,575	-	-	37,825,492	21,150,996	2,841,582	-	75,257,074	31,114,570	106,371,645

Debt Repayment (by Funding Source) 2021-2025									
Year	General Fund	Economic Development (NACA) Fund	Economic Development (NAECA) Fund	Healthy New Albany Fund	Blacklick TIF Fund	Village Center TIF Fund	Residential TIF Funds	Total	
2021	644,091	529,138	1,058,442	497,268	265,386	350,000	2,133,202		5,477,526
2022	644,091	525,788	1,058,442	494,923	265,386	360,000	2,119,851		5,468,480
2023	646,697	526,000	1,058,442	389,325	266,255	470,000	2,126,292		5,483,011
2024	644,747	212,200	1,058,442	365,465	265,605	500,000	2,128,349		5,174,807
2025	643,847	30,200	1,058,442	374,900	265,305	500,000	2,127,641		5,000,335
Total	3,223,472	1,823,325	5,292,209	2,121,880	1,327,937	2,180,000	10,635,336		26,604,159

*There is no set loan repayment schedule. The loan is repaid as Village Center II, Straits Farm, Oxford, and Schleppe TIF revenue is received.

Appendices Tab



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City of New Albany, Ohio

2021 Annual Budget

Line Item Operating Expenditure Summary - 2016-2024

Line Item Expenditure Summary - All Departments*										
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	
Salaries & Wages	\$ 5,548,483	\$ 5,814,790	\$ 6,483,398	\$ 7,154,018	\$ 8,011,473	\$ 9,043,042	\$ 9,290,438	\$ 9,544,613	\$ 9,805,750	
Pensions	873,662	910,850	1,014,483	1,115,280	1,243,182	1,406,302	1,444,795	1,484,343	1,524,975	
Benefits	2,085,296	2,136,266	2,260,938	2,358,421	2,477,255	3,017,692	3,100,562	3,185,708	3,273,194	
Professional Development	109,687	111,091	129,480	143,884	134,023	271,545	278,955	286,567	294,388	
Total Personal Services	8,617,128	8,972,997	9,888,300	10,771,603	11,865,934	13,738,581	14,114,750	14,501,231	14,898,307	
Materials & Supplies	732,112	684,134	872,265	762,839	654,444	859,650	883,277	907,554	932,498	
Clothing & Uniforms	11,240	9,548	23,630	72,630	51,104	61,150	62,832	64,559	66,335	
Utilities & Communications	335,187	336,252	426,725	432,529	612,101	629,000	646,298	664,071	682,333	
Maintenance & Repairs	667,806	773,927	1,046,207	1,023,435	1,305,736	1,454,450	1,494,447	1,535,545	1,577,772	
Consulting & Contract Services	2,183,784	2,800,590	2,590,145	3,163,786	2,875,158	3,487,625	3,583,460	3,681,928	3,783,103	
Payment for Services	396,885	443,127	567,103	869,410	727,451	929,660	954,802	980,627	1,007,153	
Miscellaneous	1,173,359	1,680,453	2,725,276	3,373,164	3,090,331	2,926,100	3,003,298	3,082,553	3,163,921	
Total Operating & Contractual Services	5,500,374	6,728,031	8,251,351	9,697,793	9,316,326	10,347,635	10,628,413	10,916,837	11,213,115	
Department Totals	\$ 14,117,502	\$ 15,701,028	\$ 18,139,651	\$ 20,469,395	\$ 21,182,259	\$ 24,086,216	\$ 24,743,163	\$ 25,418,068	\$ 26,111,422	

Line Item Expenditure Summary - All Departments* (Percent of Total)										
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	
Salaries & Wages	39.30%	37.03%	35.74%	34.95%	37.82%	37.54%	37.55%	37.55%	37.55%	
Pensions	6.19%	5.80%	5.59%	5.45%	5.87%	5.84%	5.84%	5.84%	5.84%	
Benefits	14.77%	13.61%	12.46%	11.52%	11.69%	12.53%	12.53%	12.53%	12.54%	
Professional Development	0.78%	0.71%	0.71%	0.70%	0.63%	1.13%	1.13%	1.13%	1.13%	
Total Personal Services	61.04%	57.15%	54.51%	52.62%	56.02%	57.04%	57.05%	57.05%	57.06%	
Materials & Supplies	5.19%	4.36%	4.81%	3.73%	3.09%	3.57%	3.57%	3.57%	3.57%	
Clothing & Uniforms	0.08%	0.06%	0.13%	0.35%	0.24%	0.25%	0.25%	0.25%	0.25%	
Utilities & Communications	2.37%	2.14%	2.35%	2.11%	2.89%	2.61%	2.61%	2.61%	2.61%	
Maintenance & Repairs	4.73%	4.93%	5.77%	5.00%	6.16%	6.04%	6.04%	6.04%	6.04%	
Consulting & Contract Services	15.47%	17.84%	14.28%	15.46%	13.57%	14.48%	14.48%	14.49%	14.49%	
Payment for Services	2.81%	2.82%	3.13%	4.25%	3.43%	3.86%	3.86%	3.86%	3.86%	
Miscellaneous	8.31%	10.70%	15.02%	16.48%	14.59%	12.15%	12.14%	12.13%	12.12%	
Total Operating & Contractual Services	38.96%	42.85%	45.49%	47.38%	43.98%	42.96%	42.95%	42.95%	42.94%	
Department Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

*This representation excludes expenditures from EOZ funds, Healthy New Albany fund, Hotel Tax fund, TIF funds, Debt Service fund, and Capital Funds.

City of New Albany, Ohio

2021 Annual Budget

Line Item Operating Expenditure Summary - 2021

All Funds* - All Departments - 2021										
	City Council	Police	Community Development	Administrative Services	General Administration	City Attorney	Public Service	Finance	Land & Building Maintenance	Total
Salaries & Wages	\$ 171,630	\$ 3,741,771	\$ 1,141,084	\$ 1,097,211	\$ 20,000	\$ -	\$ 2,352,014	\$ 478,395	\$ 40,937	\$ 9,043,042
Pensions	24,028	670,914	158,982	151,370	-	-	328,652	66,625	5,731	1,406,302
Benefits	15,544	1,095,018	389,261	346,703	128,930	-	857,233	160,387	24,617	3,017,692
Professional Development	7,700	106,475	25,500	31,070	60,000	3,800	23,000	14,000	-	271,545
Total Personal Services	218,902	5,614,178	1,714,827	1,626,354	208,930	3,800	3,560,899	719,407	71,285	\$ 13,738,581
Materials & Supplies	1,750	114,350	27,500	72,150	185,000	-	446,500	6,000	6,400	859,650
Clothing & Uniforms	-	46,400	750	-	-	-	14,000	-	-	61,150
Utilities & Communications	-	18,700	8,000	24,800	-	-	17,000	-	560,500	629,000
Maintenance & Repairs	-	-	-	257,450	-	-	300,000	-	897,000	1,454,450
Consulting & Contract Services	10,000	148,138	1,438,862	589,625	226,000	320,000	612,000	135,000	8,000	3,487,625
Payment for Services	56,500	-	14,000	124,660	275,000	-	9,500	430,000	20,000	929,660
Miscellaneous	436,000	-	2,215,000	140,000	55,000	79,500	-	-	600	2,926,100
Total Operating & Contractual Services	504,250	327,588	3,704,112	1,208,685	741,000	399,500	1,399,000	571,000	1,492,500	10,347,635
Department Totals	\$ 723,152	\$ 5,941,766	\$ 5,418,939	\$ 2,835,039	\$ 949,930	\$ 403,300	\$ 4,959,899	\$ 1,290,407	\$ 1,563,785	\$ 24,086,216

All Funds* - All Departments - 2021 (Percent of Personal Services, Operating & Contractual, and Overall Operating Budget)										
	City Council	Police	Community Development	Administrative Services	General Administration	City Attorney	Public Service	Finance	Land & Building Maintenance	Total
Salaries & Wages	1.25%	27.24%	8.31%	7.99%	0.15%	0.00%	17.12%	3.48%	0.30%	65.82%
Pensions	0.17%	4.88%	1.16%	1.10%	0.00%	0.00%	2.39%	0.48%	0.04%	10.24%
Benefits	0.11%	7.97%	2.83%	2.52%	0.94%	0.00%	6.24%	1.17%	0.18%	21.97%
Professional Development	0.06%	0.78%	0.19%	0.23%	0.44%	0.03%	0.17%	0.10%	0.00%	1.98%
Total Personal Services	1.59%	40.86%	12.48%	11.84%	1.52%	0.03%	25.92%	5.24%	0.52%	100.00%
Materials & Supplies	0.02%	1.11%	0.27%	0.70%	1.79%	0.00%	4.31%	0.06%	0.06%	8.31%
Clothing & Uniforms	0.00%	0.45%	0.01%	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%	0.59%
Utilities & Communications	0.00%	0.18%	0.08%	0.24%	0.00%	0.00%	0.16%	0.00%	5.42%	6.08%
Maintenance & Repairs	0.00%	0.00%	0.00%	2.49%	0.00%	0.00%	2.90%	0.00%	8.67%	14.06%
Consulting & Contract Services	0.10%	1.43%	13.91%	5.70%	2.18%	3.09%	5.91%	1.30%	0.08%	33.70%
Payment for Services	0.55%	0.00%	0.14%	1.20%	2.66%	0.00%	0.09%	4.16%	0.19%	8.98%
Miscellaneous	4.21%	0.00%	21.41%	1.35%	0.53%	0.77%	0.00%	0.00%	0.01%	28.28%
Total Operating & Contractual Services	4.87%	3.17%	35.80%	11.68%	7.16%	3.86%	13.52%	5.52%	14.42%	100.00%
Department Totals	3.00%	24.67%	22.50%	11.77%	3.94%	1.67%	20.59%	5.36%	6.49%	100.00%

*All Funds includes only funds detailed in the "Departments" Section of the 2021 Annual Budget Program.

City of New Albany, Ohio

2021 Annual Budget

Line Item Expenditure Summary - 2021

General Fund - All Departments - 2021											
	City Council	Police	Community Development	Administrative Services	General Administration	City Attorney	Public Service	Finance	Land & Building Maintenance	Total	
Salaries & Wages	\$ 171,630	\$ 3,691,271	\$ 1,141,084	\$ 1,097,211	\$ 20,000	\$ -	\$ 2,352,014	\$ 478,395	\$ 40,937	\$ 8,992,542	
Pensions	24,028	668,514	158,982	151,370	-	-	328,652	66,625	5,731	1,403,902	
Benefits	15,544	1,094,818	389,261	346,703	128,930	-	857,233	160,387	24,617	3,017,492	
Professional Development	7,700	105,275	25,500	31,070	60,000	3,800	23,000	14,000	-	270,345	
Total Personal Services	218,902	5,559,878	1,714,827	1,626,354	208,930	3,800	3,560,899	719,407	71,285	\$ 13,684,281	
Materials & Supplies	1,750	88,600	17,500	72,150	185,000	-	281,500	6,000	6,400	658,900	
Clothing & Uniforms	-	46,400	750	-	-	-	14,000	-	-	61,150	
Utilities & Communications	-	16,700	8,000	24,800	-	-	17,000	-	560,500	627,000	
Maintenance & Repairs	-	-	-	257,450	-	-	300,000	-	897,000	1,454,450	
Consulting & Contract Services	10,000	136,138	1,078,000	589,625	226,000	320,000	457,000	135,000	8,000	2,959,763	
Payment for Services	56,500	-	14,000	124,660	275,000	-	9,500	430,000	20,000	929,660	
Miscellaneous	436,000	-	115,000	140,000	55,000	79,500	-	-	600	826,100	
Total Operating & Contractual Services	504,250	287,838	1,233,250	1,208,685	741,000	399,500	1,079,000	571,000	1,492,500	7,517,023	
Department Totals	\$ 723,152	\$ 5,847,716	\$ 2,948,077	\$ 2,835,039	\$ 949,930	\$ 403,300	\$ 4,639,899	\$ 1,290,407	\$ 1,563,785	\$ 21,201,304	

General Fund - All Departments - 2021 (Percent of Personal Services, Operating & Contractual, and Overall Operating Budget)											
	City Council	Police	Community Development	Administrative Services	General Administration	City Attorney	Public Service	Finance	Land & Building Maintenance	Total	
Salaries & Wages	1.25%	26.97%	8.34%	8.02%	0.15%	0.00%	17.19%	3.50%	0.30%	65.71%	
Pensions	0.18%	4.89%	1.16%	1.11%	0.00%	0.00%	2.40%	0.49%	0.04%	10.26%	
Benefits	0.11%	8.00%	2.84%	2.53%	0.94%	0.00%	6.26%	1.17%	0.18%	22.05%	
Professional Development	0.06%	0.77%	0.19%	0.23%	0.44%	0.03%	0.17%	0.10%	0.00%	1.98%	
Total Personal Services	1.60%	40.63%	12.53%	11.88%	1.53%	0.03%	26.02%	5.26%	0.52%	100.00%	
Materials & Supplies	0.02%	1.18%	0.23%	0.96%	2.46%	0.00%	3.74%	0.08%	0.09%	8.77%	
Clothing & Uniforms	0.00%	0.62%	0.01%	0.00%	0.00%	0.00%	0.19%	0.00%	0.00%	0.81%	
Utilities & Communications	0.00%	0.22%	0.11%	0.33%	0.00%	0.00%	0.23%	0.00%	7.46%	8.34%	
Maintenance & Repairs	0.00%	0.00%	0.00%	3.42%	0.00%	0.00%	3.99%	0.00%	11.93%	19.35%	
Consulting & Contract Services	0.13%	1.81%	14.34%	7.84%	3.01%	4.26%	6.08%	1.80%	0.11%	39.37%	
Payment for Services	0.75%	0.00%	0.19%	1.66%	3.66%	0.00%	0.13%	5.72%	0.27%	12.37%	
Miscellaneous	5.80%	0.00%	1.53%	1.86%	0.73%	1.06%	0.00%	0.00%	0.01%	10.99%	
Total Operating & Contractual Services	6.71%	3.83%	16.41%	16.08%	9.86%	5.31%	14.35%	7.60%	19.85%	100.00%	
Department Totals	3.41%	27.58%	13.91%	13.37%	4.48%	1.90%	21.88%	6.09%	7.38%	100.00%	

**CITY OF NEW ALBANY, OHIO
2021 ANNUAL BUDGET
EXEMPT AND NON-EXEMPT WAGE PLAN**

Wage Rate Increase: 1.50%

FISCAL YEAR 2021				
Year 1	Year 2	Year 3	Year 4	Year 5

For Non-Collective Bargaining Employees

Non-Exempt	Grade 0	Seasonal/Interns	Hourly	\$ 13.4700	\$ 14.1300	\$ 14.8000	\$ 15.4500	\$ 15.4500
		Grade 1	Safety Town Worker	Hourly	\$ 21.0000	\$ 22.0000	\$ 23.0000	\$ 24.0000
	Grade 2	Safety Town Supervisor/Asst. Supervisor	Hourly	\$ 24.0000	\$ 26.5000	\$ 29.0000	\$ 31.5000	\$ 34.0000
	Grade 3	Custodian	Hourly	\$ 16.7490	\$ 17.7121	\$ 18.7305	\$ 19.8075	\$ 20.9465
			Annual	\$ 34,837.97	\$ 36,841.07	\$ 38,959.45	\$ 41,199.65	\$ 43,568.62
	Grade 4	Vacant	Hourly	\$ 18.0889	\$ 19.1290	\$ 20.2290	\$ 21.3921	\$ 22.6221
			Annual	\$ 37,624.96	\$ 39,788.31	\$ 42,076.22	\$ 44,495.65	\$ 47,054.00
	Grade 5	Clerk	Hourly	\$ 21.6508	\$ 22.8957	\$ 24.2122	\$ 25.6044	\$ 27.0766
			Annual	\$ 45,033.58	\$ 47,622.97	\$ 50,361.41	\$ 53,257.13	\$ 56,319.43
	Grade 6	Accounts Payable Technician Administrative Assistant	Hourly	\$ 24.3572	\$ 25.7578	\$ 27.2388	\$ 28.8050	\$ 30.4614
			Annual	\$ 50,662.89	\$ 53,576.13	\$ 56,656.80	\$ 59,914.38	\$ 63,359.65
	Grade 7	Clerk of Court Engineering Technician Permit Specialist* Dispatcher Forestry Specialist Property Room Custodian** Zoning Officer	Hourly	\$ 25.6424	\$ 27.1167	\$ 28.6760	\$ 30.3249	\$ 32.3728
			Annual	\$ 53,336.09	\$ 56,402.82	\$ 59,646.04	\$ 63,075.69	\$ 67,335.46
	Grade 8	Clerk of Council Forester Maintenance Supervisor Payroll Specialist/Financial Data Analyst Police Recruit (Step 1 Only)* Lead Dispatcher Probation Officer	Hourly	\$ 28.3987	\$ 30.0316	\$ 31.7584	\$ 33.5845	\$ 35.8877
			Annual	\$ 59,069.26	\$ 62,465.76	\$ 66,057.55	\$ 69,855.81	\$ 74,646.33
	Grade 9	Administrative Services Coordinator Economic Development Coordinator Planner Public Services Coordinator*	Hourly	\$ 30.3866	\$ 32.1339	\$ 33.9816	\$ 35.9355	\$ 38.0018
			Annual	\$ 63,204.05	\$ 66,838.48	\$ 70,681.71	\$ 74,745.77	\$ 79,043.75
	Grade10	Building Inspector	Hourly	\$ 32.5996	\$ 34.4741	\$ 36.4563	\$ 38.5525	\$ 41.1491
			Annual	\$ 67,807.10	\$ 71,706.06	\$ 75,829.03	\$ 80,189.29	\$ 85,590.16
	Grade 12	GIS Specialist**	Hourly	\$ 38.3244	\$ 40.5279	\$ 42.8584	\$ 45.3227	\$ 47.9287
			Annual	\$ 79,714.69	\$ 84,298.10	\$ 89,145.42	\$ 94,271.20	\$ 99,691.71
	Grade 13	Police Sergeant	Hourly	\$ 46.0486	\$ 48.6964	\$ 51.4964	\$ 54.4575	
			Annual	\$ 95,781.13	\$ 101,288.41	\$ 107,112.58	\$ 113,271.58	

**CITY OF NEW ALBANY, OHIO
2021 ANNUAL BUDGET
EXEMPT AND NON-EXEMPT WAGE PLAN**

FISCAL YEAR 2021				
Year 1	Year 2	Year 3	Year 4	Year 5

For Non-Collective Bargaining Employees

Exempt	Grade 20	Development Services Manager Dispatch Manager Economic Development Manager* Engineering & Building Manager Finance Manager Fleet Manager Information Technology Manager Public Information Officer Maintenance Superintendent**	Min Salary	\$ 62,377.10	\$ 62,377.10	\$ 62,377.10	\$ 62,377.10	\$ 62,377.10
			Max Salary	\$ 87,327.93	\$ 87,327.93	\$ 87,327.93	\$ 87,327.93	\$ 87,327.93
	Grade 22	Vacant	Min Salary	\$ 74,852.51	\$ 74,852.51	\$ 74,852.51	\$ 74,852.51	\$ 74,852.51
			Max Salary	\$ 93,565.64	\$ 93,565.64	\$ 93,565.64	\$ 93,565.64	\$ 93,565.64
	Grade 23	Chief Comm & Marketing Officer Human Resources Officer Operations Manager Engineer	Min Salary	\$ 95,696.58	\$ 95,696.58	\$ 95,696.58	\$ 95,696.58	\$ 95,696.58
			Max Salary	\$ 119,620.71	\$ 119,620.71	\$ 119,620.71	\$ 119,620.71	\$ 119,620.71
	Grade 24	Deputy Police Chief/Lieutenant** Deputy Finance Director Deputy Public Services Director	Min Salary	\$ 104,140.38	\$ 104,140.38	\$ 104,140.38	\$ 104,140.38	\$ 104,140.38
			Max Salary	\$ 130,175.49	\$ 130,175.49	\$ 130,175.49	\$ 130,175.49	\$ 130,175.49
	Grade 25	Administrative Services Director Community Development Director Finance Director Police Chief Public Service Director	Min Salary	\$ 112,584.20	\$ 112,584.20	\$ 112,584.20	\$ 112,584.20	\$ 112,584.20
			Max Salary	\$ 140,730.25	\$ 140,730.25	\$ 140,730.25	\$ 140,730.25	\$ 140,730.25
	Grade 26	Vacant	Min Salary	\$ 118,213.42	\$ 118,213.42	\$ 118,213.42	\$ 118,213.42	\$ 118,213.42
			Max Salary	\$ 147,766.77	\$ 147,766.77	\$ 147,766.77	\$ 147,766.77	\$ 147,766.77
	Grade 27	City Manager	Min Salary	\$ 137,457.14	\$ 137,457.14	\$ 137,457.14	\$ 137,457.14	\$ 137,457.14
			Max Salary	\$ 171,821.42	\$ 171,821.42	\$ 171,821.42	\$ 171,821.42	\$ 171,821.42

Wage Rate Increase: 1.50%

FISCAL YEAR 2021				
Year 1	Year 2	Year 3	Year 4	Year 5

For Members of Council and Mayor

Council	Grade 97	Council Member	Pay Period	\$ 443.41	\$ 443.41	\$ 443.41	\$ 443.41	\$ 443.41
			Annual	\$ 11,528.62	\$ 11,528.62	\$ 11,528.62	\$ 11,528.62	\$ 11,528.62
	Grade 98	President, Pro-Tem	Pay Period	\$ 443.41	\$ 443.41	\$ 443.41	\$ 443.41	\$ 443.41
			Annual	\$ 11,528.62	\$ 11,528.62	\$ 11,528.62	\$ 11,528.62	\$ 11,528.62
	Grade 99	Mayor	Pay Period	\$ 967.58	\$ 967.58	\$ 967.58	\$ 967.58	\$ 967.58
			Annual	\$ 25,156.95	\$ 25,156.95	\$ 25,156.95	\$ 25,156.95	\$ 25,156.95
		Additional stipend for presiding over Mayor's Court	Pay Period	\$ 221.92	\$ 221.92	\$ 221.92	\$ 221.92	\$ 221.92
			Annual	\$ 5,769.94	\$ 5,769.94	\$ 5,769.94	\$ 5,769.94	\$ 5,769.94

**CITY OF NEW ALBANY, OHIO
2021 ANNUAL BUDGET
EXEMPT AND NON-EXEMPT WAGE PLAN**

Wage Rate Increase: 0.00%

**For Collective Bargaining Employees
(Police Officers)**

FISCAL YEAR 2021				
Year 1	Year 2	Year 3	Year 4	Year 5

FOP	Police Officer	Hourly	\$ 29.0389	\$ 31.5325	\$ 35.6106	\$ 39.6129	\$ 43.7667
		Annual	\$ 60,400.98	\$ 65,587.59	\$ 74,069.99	\$ 82,394.82	\$ 91,034.80

Wage Rate Increase: 1.50%

**For Collective Bargaining Employees
(Public Service Department Employees)**

FISCAL YEAR 2021				
Year 1	Year 2	Year 3	Year 4	Year 5

USW	Maintenance Worker	Hourly	\$ 22.3757	\$ 23.7374	\$ 25.1777	\$ 26.6833	\$ 28.2676
		Annual	\$ 46,541.42	\$ 49,373.85	\$ 52,369.54	\$ 55,501.19	\$ 58,796.54
USW	Fleet Mechanic	Hourly	\$ 25.3347	\$ 26.8536	\$ 28.4507	\$ 30.1790	\$ 31.9859
		Annual	\$ 52,696.18	\$ 55,855.47	\$ 59,177.52	\$ 62,772.41	\$ 66,530.70

* Indicates new position for 2021 (or last quarter 2020) that has been graded as of the printing of the budget and placed in the wage schedule appropriately.

** Indicates new position for 2021 (or 2020 position not filled) that has not been graded and has been placed in the wage schedule where anticipated to be placed upon grading.

**City of New Albany, Ohio
2021 Annual Budget Program
Position Summary Schedule**

Department/Position	2019		2020		2021	
	Full Time	FTE	Full Time	FTE	Full Time	FTE
<u>City Council</u>						
Mayor*	1		1		1	
Council Member*	6		6		6	
Clerk of Council	1		1		1	
<i>Total City Council</i>	8	0	8	0	8	0
<u>Police</u>						
Chief of Police	1		1		1	
Deputy Chief/Lieutenant			1		1	
Administrative Assistant	1		1		1	
Police Sergeant	5		5		5	
Police Officer	20		21		21	
Property Room Custodian			1		1	
Dispatch Manager	1		1		1	
Lead Dispatcher			1		1	
Police Clerk	1		1		1	
Dispatcher	7		7		7	
Safety Town		1.09		1.09		1.09
<i>Total Police</i>	36	1.09	40	1.09	40	1.09
<u>Administrative Services</u>						
City Manager	1		1		1	
Chief Communications & Marketing Officer	1		1		1	
Community Events Coordinator	1					
Public Information Officer			1		1	
Director of Administrative Services	1		1		1	
Administrative Assistant	1		1		1	
Administrative Services Coordinator	1		1		1	
Human Resources Officer	1		1		1	
IT Manager	1		1		1	
GIS Specialist			1		1	
IT Intern		0.14		0.74		0.74
Clerk of Court	1		1		1	
Probation Officer		0.85		0.85		0.85
<i>Total Administrative Services</i>	9	0.99	10	1.59	10	1.59

*For purposes of this table only, the Mayor and Members of Council are included as 1 FTE each to demonstrate the number of positions available. These individuals are paid a minimal salary according to City Ordinance which would not constitute a full-time position.

City of New Albany, Ohio
2021 Annual Budget Program
Position Summary Schedule - Continued

Department/Position	2019		2020		2021	
	Full Time	FTE	Full Time	FTE	Full Time	FTE
<u>Community Development</u>						
Director of Development	1		1		1	
Deputy Director of Development			1			
Administrative Assistant	1		1		1	
Planning Manager			1		1	
Engineering and Building Manager			1		1	
Economic Development Manager					1	
Engineer	1					
Building Inspector	3		3		3	
Clerk	2		2		2	
Development Services Manager	1					
Economic Development Specialist	1		1			
Economic Development Coordinator					1	
Permit Specialist					1	
Zoning Officer	1		1		1	
Development Services Coordinator	1		1			
Planner	1		2		1	
Intern		0.75		0.75		0.75
<i>Total Community Development</i>	13	0.75	15	0.75	14	0.75
<u>Public Service</u>						
Director of Public Service	1		1		1	
Deputy Director of Public Service					1	
Operations Manager	1		1			
Maintenance Superintendent					1	
Public Services Coordinator					1	
Administrative Assistant	1		1		1	
Clerk	1		1		1	
Engineering Technician	1		1		1	
Fleet Manager			1		1	
Fleet Supervisor	1					
Fleet Mechanic	2		2		2	
Maintenance Supervisor	3		3		3	
Maintenance Worker	16		16		16	
City Forester	1		1		1	
Forestry Specialist			2		2	
Summer/Winter Seasonal		4.33		4.33		4.33
<i>Total Public Service</i>	28	4.33	30	4.33	32	4.33

City of New Albany, Ohio
2021 Annual Budget Program
Position Summary Schedule - Continued

Department/Position	2019		2020		2021	
	Full Time	FTE	Full Time	FTE	Full Time	FTE
<u>Land and Building Maintenance</u>						
Custodian	1		1		1	
<i>Total Land and Building Maintenance</i>	1	0	1	0	1	0
<u>Finance</u>						
Director of Finance	1		1		1	
Deputy Director of Finance					1	
Finance Manager	1		1		1	
Payroll Specialist/Financial Data Analyst	1		1		1	
Accounts Payable Technician	1		1		1	
Finance Coordinator	1		1			
<i>Total Finance</i>	5	0	5	0	5	0
<i>Total All Departments</i>	100	7.16	109	7.76	110	7.76
<i>Total less Mayor & Council</i>	93	7.16	102	7.76	103	7.76

City of New Albany, Ohio
2021 Annual Budget Program
Information Technology Budget

INFORMATION TECHNOLOGY BUDGET - 2021							
Item	Department	Item Description	M/C/E/L/U	Qty	A/N/R	Funding Source	Amount
1	ALL	Server replacements	E		R	Capital Equip	\$ 5,000
2	ALL	Wireless Network Upgrade (Carried from 2019)	E		R*	Capital Equip	10,000
3	ALL	AV Equipment for Council Chambers	E		N	Capital Equip	6,500
4	Police	MDT, Modem, Antennae, Mounting Hardware (Outfit Police Vehicle)	E	2	N	Capital Equip	10,000
5	Police	Scheduling Software and Implementation	E		N	Capital Equip	15,000
6	Police	License Plate Reader and Database	E	2	N	Capital Equip	15,000
7	Mayor's Court	Mayor's Court Software Conversion	E		N	Mayor's Court	22,000
8	ALL	Think CSC - Monthly Monitoring/offsite backups/Antivirus	C		A	General	60,000
9	ALL	Think CSC - Support Hours (approx. 150)	C		A	General	25,000
10	ALL	Mobile Device Management	C		A	General	5,500
11	ALL	Buckeye Web Hosting Support	C		A	General	5,000
12	ALL	Buckeye Web Add'l Features	C		N	General	15,000
13	ALL	Salesforce - Licensing	C		A	General	20,000
14	ALL	MapAnything - Licensing	C		A	General	4,000
15	ALL	Miscellaneous IT Consulting	C		A	General	10,000
16	ALL	GIS Consulting	C		A	General	10,000
17	ALL	Phone System support and upgrades	C		A	General	3,500
18	ALL	Office 2019 -Village Hall	E	30	N	General	13,000
19	ALL	Materials & Supplies - Cords, minor software, incidentals	E		R	General	3,000
20	ALL	PC Replacements	E		R	General	15,000
21	ALL	Copier Lease	L		A	General	40,000
22	ALL	ESRI - Maintenance	M		A	General	6,100
23	ALL	ESRI - Additional License	M		N	General	5,800
24	ALL	NeoGov - Maintenance	M		N	General	4,000
25	ALL	Konica Minolta Printer Maintenance	M		A	General	8,400
26	ALL	Cisco Smartnet	M		A	General	5,000
27	ALL	Sonicwall Firewall Maintenance	M		A	General	3,500
28	ALL	Anti-Spam service	M		A	General	1,500
29	ALL	SSL Certificates	M		A	General	1,200
30	ALL	Adobe / Sketchup Licensing	M		A	General	3,500
31	ALL	Netmotion VPN licensing	M		A	General	2,000
32	ALL	Server warranties	M		R	General	20,000
33	ALL	ZOOM License	M		N	General	1,000
34	ALL	Rose Run Firewall	M		N	General	2,500
35	ALL	WOW Internet	U		A	General	3,300
36	Development	Buckeye Web Hosting Support (Development Site)	C		A	General	6,500
37	Development	CityView - Maintenance	M		A	General	17,000
38	Finance	CMJ Authority software maintenance	M		A	General	4,850
39	Finance & Public Services	Tyler Munis DR support - TSM	C		A	General	17,500
40	Finance & Public Services	Tyler Munis Maintenance	M		A	General	38,000
41	Finance	OpenGov Maintenance/Support	M		A	General	21,500
42	IT	Verizon - Jetpack service	U		A	General	500
43	Mayor's Court	CMJ CourtWeb Maintenance/Support	M		A	General	5,900
44	Police	Cruiser Cell Phones	E	12	N	General	3,000
45	Police	Arlo Cameras (Detective Unit)	E	2	N	General	3,000
46	Police	Additional Licenses for LERMS/Mobile	M		N	General	7,000
47	Police	TCS - Text to 911	M		A	General	5,000
48	Police	Mobile Scene PD Software Maintenance	M		A	General	6,200
49	Police	911 Maintenance (Hardware Refresh)	M		A	General	15,000
50	Police	Matrix Interface	M		A	General	7,200
51	Police	Additional MEC Project Costs	M		A	General	10,000
52	Police	Tyler CAD RMS Maintenance	M		A	General	40,000
53	Police	Celebrite Annual Maintenance	M		A	General	4,000
54	Police	Brazos (E-Ticketing) Annual Maintenance	M		A	General	6,300
55	Police	Intranet	M		N	General	5,000
56	Public Services	Fuelmaster Software Support and Updates	E		N	General	2,650
57	Public Services	Tablets	E	4	N	General	1,200
Less Capital (included in Capital Equipment Replacement Fund or Mayor's Court Computer Fund)							(83,500)
Total Amount - General Fund							\$524,100

M=Maintenance, C=Consulting/Contractual Service, E=Equipment (Hardware/Software), L=Lease payment, U=Utility/Communications
A=annual Agreement/Cost, N=new request, R=replacement/upgrade request

*=Project continued from previous year

Equipment	40,850
Utility/Communications	3,800
Maintenance	257,450
Consulting/Contractual	182,000
Lease Payment	40,000
\$	524,100

**City of New Albany, Ohio
2021 Annual Budget Program
Five-Year Financial Plan (2021-2025)**

Fund Number / Description	FISCAL YEAR 2021				
	Actual	Adopted 2021	Adopted 2021	Estimated	Fund Bal
	12/31/2020 Fund Balance	Budget Revenues	Budget Expenditures	12/31/2021 Fund Balance	as % of Budget
101 - General Fund	\$ 26,131,809	\$ 23,379,165	\$ 27,242,981	\$ 22,267,992	81.74%
299 - Severance Liability	1,129,623	100,000	250,000	979,623	391.85%
Total General Funds	\$ 27,261,432	\$ 23,479,165	\$ 27,492,981	\$ 23,247,616	84.56%
201 - Street Construction, Maint & Repair	\$ 1,398,908	\$ 580,000	\$ 935,000	\$ 1,043,908	111.65%
202 - State Highway	123,363	42,000	40,000	125,363	313.41%
203 - Permissive Tax Fund	241,786	471,000	495,000	217,786	44.00%
210 - Alcohol Education	14,474	1,000	1,000	14,474	1447.43%
211 - Drug Use Prevention	63,164	36,000	36,000	63,164	175.46%
213 - Law Enforcement & Education	8,405	1,000	2,250	7,155	318.00%
216 - K-9 Patrol	7,051	14,600	17,100	4,551	26.61%
217 - Safety Town	103,523	42,000	34,000	111,523	328.01%
218 - DUI Grant	14,701	5,000	2,500	17,201	688.04%
219 - Law Enforcement Assistance	9,020	-	1,200	7,820	651.67%
221 - Economic Development NAECA	-	2,242,086	2,242,086	-	0.00%
222 - Economic Development NACA	2,294,402	3,100,000	3,100,000	2,294,402	74.01%
223 - Oak Grove EOZ	0	3,497,280	3,497,280	0	0.00%
224 - Central College EOZ	-	1,751,029	1,751,029	-	0.00%
225 - Oak Grove II EOZ	-	1,355,750	1,355,750	-	0.00%
226 - Blacklick EOZ	-	4,065,710	4,065,710	-	0.00%
230 - Wentworth Crossing TIF	605,030	320,000	286,000	639,030	223.44%
231 - Hawkmoor TIF	330,691	158,000	162,201	326,490	201.29%
232 - Enclave TIF	86,520	57,000	83,000	60,520	72.92%
233 - Saunton TIF	288,178	136,000	170,000	254,178	149.52%
234 - Richmond Square TIF	140,174	171,000	162,282	148,892	91.75%
235 - Tidewater I TIF	441,816	351,000	430,000	362,816	84.38%
236 - Ealy Crossing TIF	303,217	315,000	344,000	274,217	79.71%
237 - Upper Clarenton TIF	947,551	510,000	438,475	1,019,076	232.41%
238 - Balfour Green TIF	92,260	46,000	29,130	109,130	374.63%
239 - Straits Farm TIF	-	299,000	299,000	-	0.00%
240 - Oxford TIF	-	250,000	-	250,000	100.00%
241 - Schleppe Residential TIF	-	-	-	-	0.00%
250 - Blacklick TIF	850,696	1,705,000	931,386	1,624,310	174.40%
251 - Blacklick II TIF	157,602	36,000	500	193,102	38620.40%
252 - Village Center TIF	15,917	903,500	843,000	76,417	9.06%
253 - Research Tech District TIF	1,161,861	270,000	12,000	1,419,861	11832.17%
254 - Oak Grove II TIF	1,808,240	1,375,000	20,000	3,163,240	15816.20%
255 - Schleppe Commercial TIF	-	-	-	-	0.00%
258 - Windsor TIF	5,113,639	2,760,000	1,470,115	6,403,524	435.58%
259 - Village Center TIF II	-	-	-	-	0.00%
271 - Local Coronavirus Relief	741	-	-	741	100.00%
280 - Hotel Excise Tax	-	105,000	105,000	-	0.00%
281 - Healthy New Albany Facility	654,494	1,085,000	1,099,268	640,226	58.24%
290 - Alcohol Indigent Fund	11,065	1,000	-	12,065	100.00%
291 - Mayor's Court Computer	24,137	4,000	22,000	6,137	27.90%
Total Special Revenue	\$ 17,312,628	\$ 28,061,955	\$ 24,483,262	\$ 20,891,321	85.33%
301 - Debt Service	\$ 674,381	\$ 6,661,170	\$ 6,661,170	\$ 674,381	10.12%
Total Debt Service	\$ 674,381	\$ 6,661,170	\$ 6,661,170	\$ 674,381	10.12%
401 - Capital Improvements	\$ 3,383,559	\$ 14,424,574	\$ 17,464,000	\$ 344,133	1.97%
403 - Bond Improvements	223,878	-	-	223,878	100.00%
404 - Park Improvements	2,436,186	703,644	1,313,000	1,826,830	139.13%
405 - Water & Sanitary Improvements	(5,250,005)	13,655,099	-	8,405,094	100.00%
410 - Infrastructure Replacement	10,669,625	50,000	-	10,719,625	100.00%
411 - Leisure Trail Improvements	317,045	25,000	10,000	332,045	3320.45%
415 - Capital Equipment Replacement	3,354,125	1,302,986	950,985	3,706,127	389.71%
417 - Oak Grove II Infrastructure	3,823,141	956,910	20,000	4,760,051	23800.26%
422 - Economic Development Cap	8,771,621	-	-	8,771,621	100.00%
Total Capital Projects	\$ 27,729,175	\$ 31,118,213	\$ 19,757,985	\$ 39,089,403	197.84%
Grand Total All Funds	\$ 72,977,615	\$ 89,320,503	\$ 78,395,398	\$ 83,902,720	107.03%

City of New Albany, Ohio
2021 Annual Budget Program
Five-Year Financial Plan (2021-2025)

Fund Number / Description	FISCAL YEAR 2022				
	Estimated	Estimated	Estimated	Estimated	Fund Bal as % of Budget
	12/31/2021 Fund Balance	FY2022 Revenues	FY2022 Expenditures	12/31/2022 Fund Balance	
101 - General Fund	\$ 22,267,992	\$ 23,487,232	\$ 23,991,312	\$ 21,763,912	90.72%
299 - Severance Liability	979,623	200,000	200,000	979,623	489.81%
Total General Funds	\$ 23,247,616	\$ 23,687,232	\$ 24,191,312	\$ 22,743,535	94.02%
201 - Street Construction, Maint & Repair	\$ 1,043,908	\$ 597,400	\$ 439,050	\$ 1,202,258	273.83%
202 - State Highway	125,363	43,260	20,000	148,623	743.11%
203 - Permissive Tax Fund	217,786	73,130	66,950	223,966	334.53%
210 - Alcohol Education	14,474	1,030	1,030	14,474	1405.27%
211 - Drug Use Prevention	63,164	37,080	37,080	63,164	170.35%
213 - Law Enforcement & Education	7,155	1,030	1,000	7,185	718.49%
216 - K-9 Patrol	4,551	15,771	17,271	3,051	17.67%
217 - Safety Town	111,523	43,260	35,020	119,763	341.99%
218 - DUI Grant	17,201	5,150	2,575	19,776	768.00%
219 - Law Enforcement Assistance	7,820	-	-	7,820	100.00%
221 - Economic Development NAECA	-	2,242,086	2,242,086	-	0.00%
222 - Economic Development NACA	2,294,402	3,100,000	3,100,000	2,294,402	74.01%
223 - Oak Grove EOZ	0	3,546,707	3,546,707	0	0.00%
224 - Central College EOZ	-	1,698,698	1,698,698	-	0.00%
225 - Oak Grove II EOZ	-	1,366,076	1,366,076	-	0.00%
226 - Blacklick EOZ	-	4,176,236	4,176,236	-	0.00%
230 - Wentworth Crossing TIF	639,030	323,200	289,780	672,450	232.06%
231 - Hawksmoor TIF	326,490	159,580	164,181	321,889	196.06%
232 - Enclave TIF	60,520	57,570	83,690	34,400	41.10%
233 - Saunton TIF	254,178	137,360	171,500	220,038	128.30%
234 - Richmond Square TIF	148,892	172,710	163,992	157,610	96.11%
235 - Tidewater I TIF	362,816	354,510	433,900	283,426	65.32%
236 - Ealy Crossing TIF	274,217	318,150	345,320	247,047	71.54%
237 - Upper Clarenton TIF	1,019,076	515,100	429,895	1,104,421	256.87%
238 - Balfour Green TIF	109,130	46,460	29,490	126,100	427.60%
239 - Straits Farm TIF	-	301,990	301,990	-	0.00%
240 - Oxford TIF	250,000	257,500	-	507,500	100.00%
241 - Schleppei Residential TIF	-	-	-	-	0.00%
250 - Blacklick TIF	1,624,310	1,722,050	951,367	2,394,993	251.74%
251 - Blacklick II TIF	193,102	36,360	515	228,947	44455.73%
252 - Village Center TIF	76,417	912,535	867,790	121,162	13.96%
253 - Research Tech District TIF	1,419,861	272,700	12,360	1,680,201	13593.86%
254 - Oak Grove II TIF	3,163,240	1,388,750	20,200	4,531,790	22434.61%
255 - Schleppei Commercial TIF	-	-	-	-	0.00%
258 - Windsor TIF	6,403,524	2,787,600	1,493,364	7,697,760	515.46%
259 - Village Center TIF II	-	-	-	-	0.00%
271 - Local Coronavirus Relief	741	-	-	741	100.00%
280 - Hotel Excise Tax	-	108,150	108,150	-	0.00%
281 - Healthy New Albany Facility	640,226	1,095,850	1,114,983	621,093	55.70%
290 - Alcohol Indigent Fund	12,065	1,000	-	13,065	100.00%
291 - Mayor's Court Computer	6,137	4,120	3,000	7,257	241.91%
Total Special Revenue	\$ 20,891,321	\$ 27,920,159	\$ 23,735,246	\$ 25,076,234	105.65%
301 - Debt Service	\$ 674,381	\$ 6,652,127	\$ 6,652,127	\$ 674,381	10.14%
Total Debt Service	\$ 674,381	\$ 6,652,127	\$ 6,652,127	\$ 674,381	10.14%
401 - Capital Improvements	\$ 344,133	\$ 2,893,674	\$ 1,155,401	\$ 2,082,405	180.23%
403 - Bond Improvements	223,878	-	-	223,878	100.00%
404 - Park Improvements	1,826,830	707,968	1,313,850	1,220,947	92.93%
405 - Water & Sanitary Improvements	8,405,094	334,750	-	8,739,844	100.00%
410 - Infrastructure Replacement	10,719,625	551,500	-	11,271,125	100.00%
411 - Leisure Trail Improvements	332,045	25,750	10,000	347,795	3477.95%
415 - Capital Equipment Replacement	3,706,127	1,133,727	649,461	4,190,393	645.21%
417 - Oak Grove II Infrastructure	4,760,051	975,629	19,513	5,716,168	29294.78%
422 - Economic Development Cap	8,771,621	-	-	8,771,621	100.00%
Total Capital Projects	\$ 39,089,403	\$ 6,622,998	\$ 3,148,225	\$ 42,564,176	1352.01%
Grand Total All Funds	\$ 83,902,720	\$ 64,882,516	\$ 57,726,909	\$ 91,058,326	157.74%

City of New Albany, Ohio
 2021 Annual Budget Program
 Five-Year Financial Plan (2021-2025)

Fund Number / Description	FISCAL YEAR 2023				
	Estimated	Estimated	Estimated	Estimated	Fund Bal as % of Budget
	12/31/2022 Fund Balance	FY2023 Revenues	FY2023 Expenditures	12/31/2023 Fund Balance	
101 - General Fund	\$ 21,763,912	\$ 25,352,823	\$ 24,539,075	\$ 22,577,660	92.01%
299 - Severance Liability	979,623	\$ 200,000	\$ 200,000	979,623	489.81%
Total General Funds	\$ 22,743,535	\$ 25,552,823	\$ 24,739,075	\$ 23,557,283	95.22%
201 - Street Construction, Maint & Repair	\$ 1,202,258	\$ 615,322	\$ 443,222	\$ 1,374,359	310.08%
202 - State Highway	148,623	44,558	20,000	173,181	865.90%
203 - Permissive Tax Fund	223,966	75,324	68,959	230,332	334.01%
210 - Alcohol Education	14,474	1,061	1,061	14,474	1364.34%
211 - Drug Use Prevention	63,164	38,192	38,192	63,164	165.38%
213 - Law Enforcement & Education	7,185	1,061	1,000	7,246	724.58%
216 - K-9 Patrol	3,051	15,944	17,444	1,551	8.89%
217 - Safety Town	119,763	44,558	36,071	128,251	355.55%
218 - DUI Grant	19,776	5,305	2,652	22,428	845.63%
219 - Law Enforcement Assistance	7,820	-	-	7,820	100.00%
221 - Economic Development NAECA	-	2,242,086	2,242,086	-	0.00%
222 - Economic Development NACA	2,294,402	3,100,000	3,100,000	2,294,402	74.01%
223 - Oak Grove EOZ	0	3,745,413	3,745,413	0	0.00%
224 - Central College EOZ	-	1,924,087	1,924,087	-	0.00%
225 - Oak Grove II EOZ	-	1,457,528	1,457,528	-	0.00%
226 - Blacklick EOZ	-	4,320,559	4,320,559	-	0.00%
230 - Wentworth Crossing TIF	672,450	326,432	293,673	705,209	240.13%
231 - Hawksmoor TIF	321,889	161,176	172,120	310,944	180.66%
232 - Enclave TIF	34,400	58,146	84,401	8,145	9.65%
233 - Saunton TIF	220,038	138,734	173,045	185,727	107.33%
234 - Richmond Square TIF	157,610	174,437	165,753	166,294	100.33%
235 - Tidewater I TIF	283,426	358,055	437,917	203,564	46.48%
236 - Ealy Crossing TIF	247,047	321,332	346,680	221,699	63.95%
237 - Upper Clarenton TIF	1,104,281	520,251	435,735	1,188,797	272.83%
238 - Balfour Green TIF	126,100	46,925	29,861	143,164	479.44%
239 - Straits Farm TIF	-	305,010	305,010	-	0.00%
240 - Oxford TIF	507,500	265,225	-	772,725	100.00%
241 - Schleppei Residential TIF	-	-	-	-	0.00%
250 - Blacklick TIF	2,394,993	1,739,271	972,814	3,161,449	324.98%
251 - Blacklick II TIF	228,947	36,724	530	265,140	49984.01%
252 - Village Center TIF	121,162	921,660	993,024	49,798	5.01%
253 - Research Tech District TIF	1,680,201	275,427	12,731	1,942,897	15261.39%
254 - Oak Grove II TIF	4,531,790	1,402,638	20,402	5,914,026	28987.48%
255 - Schleppei Commercial TIF	-	-	-	-	0.00%
258 - Windsor TIF	7,697,760	2,815,476	1,516,926	8,996,311	593.06%
259 - Village Center TIF II	-	-	-	-	0.00%
271 - Local Coronavirus Relief	741	-	-	741	100.00%
280 - Hotel Excise Tax	-	111,395	111,395	-	0.00%
281 - Healthy New Albany Facility	621,093	1,106,809	1,027,987	699,915	68.09%
290 - Alcohol Indigent Fund	13,065	1,000	-	14,065	100.00%
291 - Mayor's Court Computer	7,257	4,244	3,000	8,501	283.36%
Total Special Revenue	\$ 25,076,234	\$ 28,721,360	\$ 24,521,276	\$ 29,276,318	119.39%
301 - Debt Service	\$ 674,381	\$ 6,666,656	\$ 6,666,656	\$ 674,381	10.12%
Total Debt Service	\$ 674,381	\$ 6,666,656	\$ 6,666,656	\$ 674,381	10.12%
401 - Capital Improvements	\$ 2,082,405	\$ 3,160,895	\$ 1,010,672	\$ 4,232,628	418.79%
403 - Bond Improvements	223,878	-	-	223,878	100.00%
404 - Park Improvements	1,220,947	774,311	1,315,168	680,090	51.71%
405 - Water & Sanitary Improvements	8,739,844	344,793	-	9,084,636	100.00%
410 - Infrastructure Replacement	11,271,125	553,045	-	11,824,170	100.00%
411 - Leisure Trail Improvements	347,795	26,523	10,000	364,317	3643.17%
415 - Capital Equipment Replacement	4,190,393	1,356,539	1,092,179	4,454,753	407.88%
417 - Oak Grove II Infrastructure	5,716,168	1,021,500	20,430	6,717,238	32879.28%
422 - Economic Development Cap	8,771,621	11,000,000	11,000,000	8,771,621	79.74%
Total Capital Projects	\$ 42,564,176	\$ 18,237,605	\$ 14,448,449	\$ 46,353,332	320.82%
Grand Total All Funds	\$ 91,058,326	\$ 79,178,444	\$ 70,375,457	\$ 99,861,314	141.90%

City of New Albany, Ohio
 2021 Annual Budget Program
 Five-Year Financial Plan (2021-2025)

Fund Number / Description	FISCAL YEAR 2024				
	Estimated	Estimated	Estimated	Estimated	Fund Bal as % of Budget
	12/31/2023 Fund Balance	FY2024 Revenues	FY2024 Expenditures	12/31/2024 Fund Balance	
101 - General Fund	\$ 22,577,660	\$ 25,207,488	\$ 24,754,650	\$ 23,030,498	93.04%
299 - Severance Liability	979,623	200,000	200,000	979,623	489.81%
Total General Funds	\$ 23,557,283	\$ 25,407,488	\$ 24,954,650	\$ 24,010,121	96.22%
201 - Street Construction, Maint & Repair	\$ 1,374,359	\$ 633,782	\$ 447,518	\$ 1,560,622	348.73%
202 - State Highway	173,181	45,895	20,000	199,075	995.38%
203 - Permissive Tax Fund	230,332	77,584	71,027	236,888	333.52%
210 - Alcohol Education	14,474	1,093	1,093	14,474	1324.60%
211 - Drug Use Prevention	63,164	39,338	39,338	63,164	160.57%
213 - Law Enforcement & Education	7,246	1,093	1,000	7,339	733.85%
216 - K-9 Patrol	1,551	16,118	17,618	51	0.29%
217 - Safety Town	128,251	45,895	37,153	136,992	368.73%
218 - DUI Grant	22,428	5,464	2,732	25,160	921.00%
219 - Law Enforcement Assistance	7,820	-	-	7,820	100.00%
221 - Economic Development NAECA	-	2,242,086	2,242,086	-	0.00%
222 - Economic Development NACA	2,294,402	3,100,000	3,100,000	2,294,402	74.01%
223 - Oak Grove EOZ	0	3,867,641	3,867,641	0	0.00%
224 - Central College EOZ	-	2,000,454	2,000,454	-	0.00%
225 - Oak Grove II EOZ	-	1,506,648	1,506,648	-	0.00%
226 - Blacklick EOZ	-	4,452,210	4,452,210	-	0.00%
230 - Wentworth Crossing TIF	705,209	329,696	297,684	737,221	247.65%
231 - Hawksmoor TIF	310,944	162,788	204,221	269,511	131.97%
232 - Enclave TIF	8,145	58,727	55,133	11,739	21.29%
233 - Saunton TIF	185,727	140,121	174,636	151,212	86.59%
234 - Richmond Square TIF	166,294	176,181	167,567	174,908	104.38%
235 - Tidewater I TIF	203,564	361,636	442,055	123,145	27.86%
236 - Ealy Crossing TIF	221,699	324,545	348,080	198,164	56.93%
237 - Upper Clarenton TIF	1,188,797	525,454	448,625	1,265,625	282.11%
238 - Balfour Green TIF	143,164	47,394	30,243	160,315	530.09%
239 - Straits Farm TIF	-	308,060	308,060	-	0.00%
240 - Oxford TIF	772,725	273,182	-	1,045,907	100.00%
241 - Schleppei Residential TIF	-	-	-	-	0.00%
250 - Blacklick TIF	3,161,449	1,756,663	993,361	3,924,751	395.10%
251 - Blacklick II TIF	265,140	37,091	546	301,685	55216.84%
252 - Village Center TIF	49,798	930,877	1,033,714	(53,039)	-5.13%
253 - Research Tech District TIF	1,942,897	278,181	13,113	2,207,965	16838.34%
254 - Oak Grove II TIF	5,914,026	1,416,664	20,606	7,310,084	35475.48%
255 - Schleppei Commercial TIF	-	-	-	-	0.00%
258 - Windsor TIF	8,996,311	2,843,631	1,535,819	10,304,123	670.92%
259 - Village Center TIF II	-	-	-	-	0.00%
271 - Local Coronavirus Relief	741	-	-	741	100.00%
280 - Hotel Excise Tax	-	114,736	114,736	-	0.00%
281 - Healthy New Albany Facility	699,915	1,117,877	1,028,287	789,505	76.78%
290 - Alcohol Indigent Fund	14,065	1,000	-	15,065	100.00%
291 - Mayor's Court Computer	8,501	4,371	3,000	9,872	329.06%
Total Special Revenue	\$ 29,276,318	\$ 29,244,172	\$ 25,026,004	\$ 33,494,486	133.84%
301 - Debt Service	\$ 674,381	\$ 6,358,453	\$ 6,358,453	\$ 674,381	10.61%
Total Debt Service	\$ 674,381	\$ 6,358,453	\$ 6,358,453	\$ 674,381	10.61%
401 - Capital Improvements	\$ 4,232,628	\$ 3,130,102	\$ 2,709,980	\$ 4,652,751	171.69%
403 - Bond Improvements	223,878	-	-	223,878	100.00%
404 - Park Improvements	680,090	766,135	1,439,995	6,230	0.43%
405 - Water & Sanitary Improvements	9,084,636	355,136	-	9,439,773	100.00%
410 - Infrastructure Replacement	11,824,170	554,636	-	12,378,806	100.00%
411 - Leisure Trail Improvements	364,317	27,318	10,000	381,636	3816.36%
415 - Capital Equipment Replacement	4,454,753	1,246,895	1,280,049	4,421,599	345.42%
417 - Oak Grove II Infrastructure	6,717,238	1,053,919	21,078	7,750,079	36767.90%
422 - Economic Development Cap	8,771,621	1,875,000	1,875,000	8,771,621	467.82%
Total Capital Projects	\$ 46,353,332	\$ 9,009,142	\$ 7,336,102	\$ 48,026,372	654.66%
Grand Total All Funds	\$ 99,861,314	\$ 70,019,256	\$ 63,675,209	\$ 106,205,360	166.79%

City of New Albany, Ohio
 2021 Annual Budget Program
 Five-Year Financial Plan (2021-2025)

Fund Number / Description	FISCAL YEAR 2025				
	Estimated	Estimated	Estimated	Estimated	Fund Bal as % of Budget
	12/31/2024 Fund Balance	FY2025 Revenues	FY2025 Expenditures	12/31/2025 Fund Balance	
101 - General Fund	\$ 23,030,498	\$ 25,585,601	\$ 25,125,970	\$ 23,490,129	93.49%
299 - Severance Liability	979,623	200,000	200,000	979,623	489.81%
Total General Funds	\$ 24,010,121	\$ 25,785,601	\$ 25,325,970	\$ 24,469,752	96.62%
201 - Street Construction, Maint & Repair	\$ 1,560,622	\$ 643,288	\$ 454,231	\$ 1,749,680	385.20%
202 - State Highway	199,075	46,583	20,300	225,358	1110.14%
203 - Permissive Tax Fund	236,888	78,747	72,093	243,543	337.82%
210 - Alcohol Education	14,474	1,109	1,109	14,474	1305.03%
211 - Drug Use Prevention	63,164	39,928	39,928	63,164	158.19%
213 - Law Enforcement & Education	7,339	1,109	1,015	7,433	732.28%
216 - K-9 Patrol	51	17,831	17,882	(0)	0.00%
217 - Safety Town	136,992	46,583	37,710	145,865	386.81%
218 - DUI Grant	25,160	5,546	2,773	27,933	1007.39%
219 - Law Enforcement Assistance	7,820	-	-	7,820	100.00%
221 - Economic Development NAECA	-	2,275,717	2,275,717	-	0.00%
222 - Economic Development NACA	2,294,402	3,146,500	3,146,500	2,294,402	72.92%
223 - Oak Grove EOZ	0	3,925,656	3,925,656	0	0.00%
224 - Central College EOZ	-	2,030,461	2,030,461	-	0.00%
225 - Oak Grove II EOZ	-	1,529,248	1,529,248	-	0.00%
226 - Blacklick EOZ	-	4,518,993	4,518,993	-	0.00%
230 - Wentworth Crossing TIF	737,221	334,642	302,149	769,714	254.75%
231 - Hawkmoor TIF	269,511	165,229	207,284	227,456	109.73%
232 - Enclave TIF	11,739	59,608	55,960	15,387	27.50%
233 - Saunton TIF	151,212	142,223	177,256	116,178	65.54%
234 - Richmond Square TIF	174,908	178,824	170,081	183,652	107.98%
235 - Tidewater I TIF	123,145	367,060	448,685	41,520	9.25%
236 - Ealy Crossing TIF	198,164	329,413	353,301	174,276	49.33%
237 - Upper Clarenton TIF	1,265,625	533,335	455,355	1,343,606	295.07%
238 - Balfour Green TIF	160,315	48,105	30,696	177,723	578.97%
239 - Straits Farm TIF	-	312,681	312,681	-	0.00%
240 - Oxford TIF	1,045,907	277,279	-	1,323,186	100.00%
241 - Schleppei Residential TIF	-	-	-	-	0.00%
250 - Blacklick TIF	3,924,751	1,783,013	1,008,262	4,699,503	466.10%
251 - Blacklick II TIF	301,685	37,647	555	338,777	61089.50%
252 - Village Center TIF	(53,039)	944,840	1,049,220	(157,419)	-15.00%
253 - Research Tech District TIF	2,207,965	282,354	13,309	2,477,010	18610.96%
254 - Oak Grove II TIF	7,310,084	1,437,914	20,915	8,727,083	41726.21%
255 - Schleppei Commercial TIF	-	-	-	-	0.00%
258 - Windsor TIF	10,304,123	2,886,285	1,558,856	11,631,552	746.16%
259 - Village Center TIF II	-	-	-	-	0.00%
271 - Local Coronavirus Relief	741	-	-	741	100.00%
280 - Hotel Excise Tax	-	116,457	116,457	-	0.00%
281 - Healthy New Albany Facility	789,505	1,134,645	1,043,711	880,439	84.36%
290 - Alcohol Indigent Fund	15,065	1,015	-	16,080	100.00%
291 - Mayor's Court Computer	9,872	4,436	3,045	11,263	369.89%
Total Special Revenue	\$ 33,494,486	\$ 29,684,306	\$ 25,401,394	\$ 37,777,398	148.72%
301 - Debt Service	\$ 674,381	\$ 6,453,830	\$ 6,453,830	\$ 674,381	10.45%
Total Debt Service	\$ 674,381	\$ 6,453,830	\$ 6,453,830	\$ 674,381	10.45%
401 - Capital Improvements	\$ 4,652,751	\$ 3,177,054	\$ 2,010,880	\$ 5,818,925	289.37%
403 - Bond Improvements	223,878	-	-	223,878	100.00%
404 - Park Improvements	6,230	3,358,178	3,364,408	(0)	0.00%
405 - Water & Sanitary Improvements	9,439,773	15,360,463	15,000,000	9,800,236	65.33%
410 - Infrastructure Replacement	12,378,806	562,956	-	12,941,762	100.00%
411 - Leisure Trail Improvements	381,636	27,728	10,000	399,364	3993.64%
415 - Capital Equipment Replacement	4,421,599	569,812	1,000,734	3,990,677	398.78%
417 - Oak Grove II Infrastructure	7,750,079	1,069,728	21,395	8,798,412	41124.54%
422 - Economic Development Cap	8,771,621	25,000	25,000	8,771,621	35086.48%
Total Capital Projects	\$ 48,026,372	\$ 24,150,919	\$ 21,432,416	\$ 50,744,874	236.77%
Grand Total All Funds	\$ 106,205,360	\$ 86,074,655	\$ 78,613,610	\$ 113,666,405	144.59%

Summary of Changes – Proposed to Adopted

City of New Albany
 O-26-2020 Amendments
 2nd Reading - December 1, 2020

Fund	Department	Category	Amended Amount	Reason for Amendment	Amount of Amendment	Reflected in Budget Draft?
General	Land & Building Maintenance	Operating and Contractual Services	1,492,500	Cemetery Fence	10,000	No
General	Administrative Services	Personal Services	1,626,354	Added back Mayor's Court	74,593	Yes
General	Administrative Services	Operating and Contractual Services	1,208,685	Reduced for misallocation	(30,000)	Yes
General	Finance	Operating and Contractual Services	571,000	Add'l Reduction to RITA fees	(25,000)	Yes
		Total General Fund	27,242,981		29,593	
Capital Improvement	N/A	Capital	17,400,000	Solar Panels @ Service Bldg	325,000	No
		Total Capital Projects Funds	19,757,985		325,000	
		Total All Funds	78,645,398		354,593	

City of New Albany, Ohio
2021 Annual Budget Program
Significant Financial Policies

The Financial Policies of the City of New Albany provide a framework within which the City is to conduct its fiscal operations. These policies have helped to strengthen the City's financial condition since adoption in 2009 and have prepared the City for fluctuations in the economy. Below is an excerpt of General and Other Financial policies from the City's "Financial Policies and Operating Procedures" manual.

Policy 5.10 – Financial Planning & Budgeting Policy

Purpose of Policy:

The City of New Albany is required by the Ohio Revised Code to prepare and approve an annual appropriations budget to identify and manage spending. In addition, it is in the best interests of the City residents, businesses and employees that the City prepares multi-year revenue and expenditure projections in order to identify any potential funding issues. The following policy has been developed to comply with the ORC requirements and to better understand the financial condition of the City.

A. **BUDGETING AND FINANCIAL PLANNING**

1. **Financial Planning Elements**

The major elements of the budgeting and financial planning process for the City of New Albany are:

a) **Strategic Plan**

The City of New Albany Strategic Plan (adopted in 1998 with the latest update in 2021) and the Economic Development Strategic Plan (adopted in 2006, and currently under revision) documents established a policy framework to guide the provision of City services and future economic development and growth over a ten to fifteen-year period.

b) **Five-Year Pro-Forma Financial Projections**

Updated annually, this plan projects operating funds' financial performance, estimates funding needs, identifies funding sources and expands upon the Strategic Plan by estimating the costs and funding levels for projects and programs that accomplish the long-term goals of the City.

c) **Annual Operating and Capital Budgets**

These items represent the annual financial plan of the City and its' departments.

2. **Long-Term Focus**

The City recognizes the importance of long-term strategic planning, as evidenced by its strategic planning documents. Similarly, it recognizes that prudent financial planning considers the multi-year implications of financial decisions. The City shall maintain a long-term focus in its financial planning that is mindful of the long-term objectives of the City.

3. **Conservatism**

a) **Revenue Projections**

Revenues will be projected conservatively, but realistically, taking into consideration:

- (1) past experience;
- (2) the volatility and predictability of the revenue source;
- (3) inflation and other economic conditions; and
- (4) the probability of receiving significant non-recurring revenues and the potential amount.

b) **Special-purpose or extraordinary one-time revenues**

These revenues will generally be used to finance capital projects or for expenditures legally required by the source of the revenue, and not to subsidize recurring personnel costs or other operating costs. In the event the City is unable to maintain the desired reserve balance due to deteriorating financial conditions, these revenues may be used to provide funding for current operations until the desired reserve ratio is met. Non-material one-time revenues may continue to be used to subsidize the recurring costs of operations.

c) **Expenditure Projections**

Expenditure projections will be projected conservatively considering:

- (1) a conservative, but likely, scenario of events (versus ‘worst-case scenario’);
- (2) specific identified needs of the program or service;
- (3) City Council's list of prioritized projects;
- (4) Strategic planning document projects;
- (5) historical consumption and trends; and
- (6) inflation and other economic trends.

4. Five-Year Financial Plan

A five-year pro-forma financial plan shall be updated on an annual basis. The plan shall include all major operating funds and all capital improvement funds of the City. The purpose of this plan is to:

- (1) identify major policy issues for City Council’s consideration prior to the preparation of the annual budget;
- (2) establish capital project priorities and make advance preparation for the funding of projects within the five-year horizon;
- (3) make conservative financial projections for all major operating funds and all capital improvements to provide assurance that adequate funding exists for proposed projects and services;
- (4) identify financial trends in advance or in the early stages so that timely corrective action can be taken, if needed; and
- (5) communicate the City’s plans to the public and provide an opportunity for the public to offer input.

5. Annual Operating and Capital Budget

a) Scope

The operating and capital budgets are the primary components of the City’s annual financial operating plan. All funds, except agency funds and federal/state grant funds, will be subject to appropriation by Council.

b) **Balanced Budget**

The budget will be ‘balanced’ for each fund. The proposed cash resources of each fund (beginning of year unencumbered fund balances plus estimated receipts) will exceed appropriations. When necessary, the following budget-balancing strategies will be used, in order of priority:

- (1) reduce expenditures through improved productivity;
- (2) shift expense to other parties;
- (3) increase revenues by creating new service fees or increase existing fees;
- (4) reduce or eliminate services; and/or
- (5) seek tax-rate increases.

c) **Budget Process**

The policy of the City is to have the annual operating and capital budgets approved by the City Council as of December 20 prior to the beginning of the fiscal year. The City follows procedures prescribed by State law in establishing its budgets as follows:

- (1) The City is required to prepare and file a tax budget with the Franklin County Budget Commission by July 15 of the preceding year or as may otherwise be prescribed by the County Budget Commission. This budget is used by the Commission to create an Official Certificate of Estimated Resources (OCER) and a summary of amounts and rates as approved by the Commission.
- (2) The City is required by the Commission to pass a resolution formally accepting the rates and amounts by October 1 of the preceding year.
- (3) Article IX, Section 9.03 of the City’s Charter requires the City Manager, in consultation with the Director of Finance, to prepare and submit a proposed operating budget and appropriation ordinance to council at least sixty (60) days prior to the beginning of the fiscal year (or by November 1 of the preceding year).
- (4) On or about January 1 of each year, the City will submit to the Budget Commission a report of estimated revenue and actual unencumbered cash balances by fund. Thereafter, the County Budget Commission will issue a revised Official Certificate of Estimated Resources.

- (5) Unencumbered appropriations lapse at year-end. State law provides that no contract, agreement or other obligation involving the expenditure of money shall be entered into unless the Finance Officer first certifies that the money required for such contract, agreement, obligation or expenditure is in the treasury, or is anticipated to come into the treasury, before the maturity of such contract. (ORC 5705.41)
- (6) All funds of the City, with the exception of agency funds, have annual budgets legally adopted by the City Council.

d) **Budget Format and Structure**

The annual operating and capital budgets as approved by the City Council will meet the following requirements:

- (1) The budgets will be prepared on a cash basis of accounting.
- (2) The budget will be developed and monitored on a fund and departmental basis.
- (3) The budget will be sufficiently detailed to identify all significant sources and uses of funds. The format will include the following on a fund-by-fund basis:
 - (i) *estimated beginning fund balances;*
 - (ii) *estimated receipts;*
 - (iii) *projected cash disbursements and encumbrances; and the estimated year-end fund balances.*
 - (iv) *Actual prior-year data and projected current year results will be presented for comparative purposes.*

e) **Legal Level of Control**

The 'legal level of control' is the level of detail as approved by City Council in the appropriation ordinance. Legal level of control for the City of New Albany is based on fund, function/department, and within each function/department, personal services and operating and contractual services. In addition, within each fund, capital, debt services and transfers and other financing uses (OFU) are budgeted. Function/department represents groupings of functionally similar tasks performed by the jurisdiction and is the local equivalent of the ORC-required department.

f) **Budget Modifications/Supplemental Appropriations**

Amendments to authorized appropriations at the legal level of control may be made from time to time as changing circumstances dictate. These will be recommended to City Council by either the City Manager or the Director of Finance along with the rationale supporting the request(s). Such budget amendments must be approved by ordinance of Council.

B. **CAPITAL IMPROVEMENT PROGRAM / CAPITAL BUDGET**

The City shall provide for the expansion and adequate maintenance of the City's infrastructure and capital equipment, as well as providing for the orderly replacement of such assets.

1. **Five-Year Capital Plan**

The City shall prepare a five-year capital plan and update it annually. The plan will prioritize all anticipated capital projects and determine availability of funding.

2. **Capital Budget**

An annual capital budget will be prepared and approved by Council as a part of the annual operating budget development process.

a) **Scope**

The Capital Budget encompasses the following funds:

- Street Construction, Maintenance & Repair Fund (201);
- Capital Improvement Fund (401);
- Park Improvements Fund (404); and/or
- other capital project or special revenue funds as identified by the City Manager, or new funds established from time to time for specific projects.

b) **Capitalization Thresholds**

City Council is responsible for establishing the dollar threshold for capitalizing expenditures as well as determining the estimated useful life of the asset. The Council shall pass this schedule by resolution.

c) **Eligible Projects**

The purchase or construction of a capital asset that falls within the guidelines contained within the Asset Life/Capitalization Threshold schedule is eligible for funding as a capital project.

d) **Funding Sources**

A recommended funding source and resource availability shall be presented to Council for each project. Street and roadway maintenance projects are typically funded from either the Street Construction, Maintenance & Repair Fund, the State Highway Fund or the Permissive Tax Fund. Park improvement capital projects are typically funded from the Park Improvement Fund. Other capital projects are generally funded from the Capital Improvement Fund.

The Street Construction, Maintenance & Repair Fund receives its funding from 92.5% of the gasoline taxes collected by the State of Ohio. The State Highway Fund receives the remaining 7.5% of the gasoline taxes. The Permissive Tax Fund receives its funding from taxes on vehicle registrations and drivers license registrations.

The Capital Improvement Fund receives its funding primarily from: 1) 12% of the income taxes not associated with a City TIF program; and 2) transfers from the General Fund. The Park Improvement Fund receives its funding primarily from: 1) 3% of the income taxes not associated with a City TIF program; 2) impact fees assessed on new residential construction; and 3) transfers from the General Fund. The City Manager will investigate all potential alternative-funding sources, such as federal or state grants.

e) **Operational Costs of Capital Items**

The operational costs associated with the maintenance and operation of a proposed capital item will be estimated and included in the operating budget.

C. **BUDGETARY COMPLIANCE AND EXPENDITURE CONTROL**

1. **Budgetary Compliance and Monitoring**

The City will maintain a budgetary control system to ensure that appropriations or fund balances will not be overdrawn. A purchasing control system will be maintained which will generally require advance authorization of purchases as required by the Ohio Revised Code (ORC 5705.41).

Encumbrance accounting will be utilized as an extension of formal budgetary control. Under this system, purchase orders, contracts and other commitments for the expenditure of monies are recorded as an appropriation encumbrance prior to placing the order or entering into the contract in order to reserve that portion of the applicable appropriation. The proper crediting of revenues and proper charging of costs is intended to maintain the integrity of the various funds.

2. **Budget Reporting**

Monthly expenditure reports will compare actual results with approved budget amounts. Such reports will be available within the financial accounting software to the appropriate department head for review. Appropriation deficiencies will be addressed timely via an authorized transfer of appropriations or request for supplemental appropriations.

3. **Prompt Payment**

All invoices approved for payment shall be paid within thirty days of receipt unless contractual terms provide otherwise. Procedures shall be established to enable the City to take advantage of all purchase discounts deemed to be in the best interests of the City.

D. **FINANCIAL REPORTING**

The City will prepare its financial reports in conformance with applicable statutes and, where applicable, accounting principles generally accepted in the United States. A Comprehensive Annual Financial Report will be prepared annually. All plaques and other awards shall be displayed in an appropriate location.

Policy 5.20 – Risk Management & Insurance

Purpose of Policy:

In the course of performing its public functions, the City of New Albany is exposed to risk and liability on a daily basis. In order to minimize the potential risk and reduce any potential financial liability, it is extremely important that the City offset much of the risk through the use of liability insurance. In addition, the City owns a significant amount of assets (i.e., buildings, vehicles, equipment, etc.) that should be protected by property and casualty insurance. The following policy has been developed in order to fully disclose and better understand the issues of risk management and insurance for the City.

A. RISK MANAGEMENT (INSURANCE)

1. Loss Prevention

The City shall make a diligent effort to prevent loss or degradation of City assets and to reduce the City's exposure to liability.

2. Insurance

The City shall transfer risk to other parties, where cost-effective, by purchasing insurance. The Director of Finance shall be responsible for maintaining adequate limits of coverage by performing periodic appraisals of the City's assets.

3. Liability Protection

The City shall shift the legal and financial responsibility to third parties who perform work or provide services to the City for losses or potential losses caused by the actions of those third parties. This transfer of risk may occur through a variety of means in leases, purchase and service agreements, and other contracts. The transfer of risk shall be made formally and in writing and may include indemnification agreements, insurance requirements and the required provision of certificates of insurance (with the City of New Albany named as an 'additional insured').

Policy 5.30 – Debt Management

Purpose of Policy:

The debt management policy of the City of New Albany is established to help ensure that all debt is issued both prudently and cost effectively. From a policy perspective, the City can use debt in two ways: (1) as a mechanism to equalize the costs of needed improvements to both present and future citizens; and (2) as a mechanism to reduce the costs of substantial public improvements.

The debt management policy sets forth comprehensive guidelines for the issuance and management of all financing of the City of New Albany. Adherence to the policy is essential to ensure that the City maintains a sound debt position and protects the credit quality of its obligations.

A. DEBT MANAGEMENT

Debt will be used to fund only capital projects or the purchase of capital assets that will continue to provide a benefit to the community during the term of the debt. Debt will not be used to finance operating expenditures.

1. Creditworthiness Objectives:

a) Credit Ratings

The City seeks to maintain the highest possible credit rating consistent with the City's financing objectives. The City of New Albany will endeavor to maintain a long-term credit rating with one or more of the following agencies: Moody's Investors Service, Standard & Poor's, or Fitch. Maintaining or improving the City's bond rating is an important objective of the City. Accordingly, the City will strive for continual improvement in its financial policies, practices, and performance.

b) Financial Disclosure

The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure.

c) **Capital Planning**

To enhance creditworthiness and prudent financial management, the City of New Albany is committed to systematic capital planning and long-term financial planning.

- (1) Evidence of this commitment to systematic capital planning will be demonstrated through adoption and periodic adjustment of a Comprehensive Plan and the annual adoption of a Five-Year Financial Plan.
- (2) The budgetary impact of debt service expenditures for proposed debt must be illustrated in the Five-Year Plan as adopted, or modified, by Council.

d) **Renewal and replacement funds**

The City seeks to establish sufficient reserve balance to provide for the renewal and replacement of capital assets. In order to provide the future funding, the City will seek to set aside annual cash allocations.

e) **Statutory Debt Limits**

The City will keep outstanding debt within the limits prescribed by State law, including the indirect (inside) 10-mill limitation. The City will consider using revenue debt in lieu of general obligation debt, when revenue debt is feasible, if the available margin within the 10-mill limitation is less than 3 mills.

f) **Debt Limits — City Policies**

- (1) Net bonded debt (general obligation debt that is not self-supporting from revenues) shall not exceed 3.0% of assessed valuation.
- (2) For funds that typically issue self-supporting debt, the City will strive to maintain a debt coverage ratio of 1.5 or higher. Debt coverage is calculated by the following formula (using data from the latest Comprehensive Annual Financial Report):

(operating revenues + investment income — operating expenses + depreciation and amortization) / annual debt service payments = Debt Coverage Ratio

2. **Purposes and Uses of Debt**

a) **Long-Term Financing**

The City will consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have a useful life of at least five years longer than the term of the financing.

b) **Required Approval**

The City shall issue debt only as specifically approved by City Council. Expenditure of such monies shall be in strict accordance with the designated purpose.

c) **Financing Term**

The improvement will be financed over a period not exceeding the estimated useful life or average useful lives of the improvement or improvements to be financed. (ORC 133.20)

d) **Bonded Debt Issuance Considerations**

Factors to consider when determining whether to issue bonded debt include:

- (1) whether there are sufficient current resources to fund the improvement;
- (2) whether it is in the best financial interest of the City, considering the costs of issuance relative to investment opportunities;
- (3) whether it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries; and
- (4) whether the cost of the improvement is at least \$500,000.

e) **Interfund Lending**

The City will refrain from inter-fund borrowing for the purpose of avoiding operating fund deficits, except for short-term (six months or less) borrowing from the General Fund. Interfund borrowing will be considered on a case-by-case basis, to the extent permitted by law, to finance high priority capital needs, but only when planned expenditures in the fund making the loan would not be adversely affected. The borrowing fund will pay interest at a market-based rate, such rate to be determined by the Director of Finance.

f) **Enterprise Debt**

The City shall seek to finance the capital needs of its revenue-producing enterprise activities through the issuance of revenue-secured debt obligations (including revenue-secured general obligation bonds). The City will determine that projected revenues are sufficient to re-pay the debt. These revenues shall be conservatively projected.

g) **Debt Service**

Debt service expenditures shall take priority over all other expenditures in the annual budget.

h) **Revenue Anticipation Notes**

Revenue anticipatory notes shall not exceed six months in duration and shall be issued only in anticipation of revenues to be received during the same calendar year. (ORC 133.3)

3. **Debt Standards and Structure**

a) **Term**

Debt will be structured to achieve the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users.

(1) Short term notes (with final maturities of five years or less) are suitable as a source of permanent financing for projects within the following parameters:

(i) The project has a useful life of less than ten years.

(ii) The immediate need for financing is less than \$5 million.

(2) Long-term debt (bonds) are suitable as a source of permanent financing for projects within the following parameters:

(i) The project has a useful life of greater than ten years.

(ii) The immediate need for financing is greater than \$5 million.

(iii) Average long-term interest rates, as indicated by the Bond Buyer General Obligation 20 Bond Index, are at or below eighty-five percent (85%) of the index's twenty-year average.

b) **Debt Repayment**

- (1) The City shall strive to repay at least 20 percent of the principal amount of its debt within five years and at least 40 percent within ten years.
- (2) The City will typically seek to structure debt with relatively level debt service (principal and interests) costs over the life of the debt.
- (3) There shall be no 'balloon' bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term.

c) **Credit Enhancement**

Credit enhancement (e.g., letters of credit, bond insurance) may be used, but only when its use reduces net debt service by more than the cost of the enhancement.

d) **Call provisions**

Initial call features shall be no later than ten years from the date of delivery of the bonds. Calls shall be made as short as possible in context of seeking the optimal true interest cost. Calls should generally be at par.

e) **Issuance costs**

Expenses related to the issuance of the debt such as bond counsel fees, financial advisor fees, registrar / paying agent fees, rating agency fees, printing costs, and underwriter's discount, will be charged to the bond issue to the extent allowable by law.

f) **Anticipatory Notes (BANS)**

The use of short-term borrowing, such as bond anticipation notes (BANs) will be undertaken only if the transaction costs plus interest of the debt are less than the cost of internal borrowing, or available cash is insufficient to meet capital requirements.

g) **Debt Refunding**

- (1) Periodic reviews of all outstanding debt will be undertaken to evaluate refunding opportunities.
- (2) Refunding will be considered if and when there is a net economic benefit from the refunding. In general, advance refundings will be undertaken when a net present value savings of at least two percent of the refunded debt can be achieved. Refundings that produce a net present value benefit of less than two percent will be considered on a case-by-case basis.

4. **Debt Administration and Process**

a) **Competitive versus Negotiated sales**

- (1) In general, it is the policy of the City to issue ‘new purpose money’ debt through a competitive process. Bids will be awarded on a true interest cost (TIC) basis, providing other bidding requirements are satisfied.
- (2) Negotiated sales of debt will be considered when the complexity of the issue requires specialized expertise, when the size of the issue may limit the number of potential bidders, when a negotiated sale would result in substantial savings in time or money, when the City has determined that all competitive bids received are unsatisfactory, when refunding existing debt issues, or when market conditions or City credit are unusually volatile or uncertain.

b) **Investment of bond proceeds**

All bond proceeds shall be invested consistent with the City’s investment policy. Investment of proceeds and records thereof will be structured to comply with the arbitrage rebate compliance requirements of federal tax code.

Policy 5.40 – Other Miscellaneous Financial Policies

Purpose of Policy:

The prior sections of this Financial Policies & Procedures manual cover many of the primary issues and topics. There are, however, many smaller topics that would not justify a dedicated section. In order to fully document all City financial policies and procedures, these miscellaneous topics have been consolidated into this section. These would include: interfund transfers, reserves, internal controls, financial reporting and audit, to name just a few.

A. **INTERFUND CASH TRANSFERS**

In the event of a projected funding shortfall, cash transfers may be made from the City’s General Fund to another fund if authorized by ordinance by an affirmative vote of at least four members of Council. Transfers between special revenue and/or capital improvement funds are permitted by ORC §5705.14. Transfers from special revenue and/or capital improvement funds back into the General Fund are permitted with approval of the Franklin County Court of Common Pleas.

B. **FUND BALANCE RESERVES**

The City will endeavor to budget target fund cash balances for various operating funds to provide reserves for unforeseen emergencies or revenue shortfalls and to eliminate the need for short-term borrowing for cash flow needs.

Fund	Balance as % of annual expenditures
General Fund	30-35%
Street Construction, Maintenance & Repair	2%
State Highway	2%
Permissive Taxes	2%
Capital Improvements	5%
Water & Sanitary Sewer Improvements	10%

C. INTERNAL CONTROL POLICIES

The City will maintain a system of internal control to safeguard its assets against loss, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

1. **Objectives of Internal Control**

A system of internal controls should be able to provide reasonable assurance that these objectives have been met:

- a) **Authorization**
All transactions are properly authorized by management.
- b) **Recording transactions**
Transactions are recorded as necessary: (1) to permit preparation of financial statements in conformance with statutory requirements and accounting principles generally accepted in the United States; and (2) to maintain accountability for assets.
- c) **Access to assets**
Access to assets and records should be permitted only with proper authorization and supervision.
- d) **Periodic independent verification**
The records should be checked against the assets by someone other than the persons responsible for the records or the assets. Examples of independent verification are monthly bank reconciliations and periodic counts of inventory.
- e) **Segregation of duties**
The organizational plan should separate functional responsibilities. In general, when the responsibility for custody of assets is separate from the responsibility for maintaining the records relating to those assets, then there is appropriate segregation of duties.

2. **Written Procedures**

The Director of Finance will maintain written procedures for all functions involving the handling of cash and securities. These procedures shall embrace sound internal control principles. In addition, the City Manager is authorized and directed by City Council to develop and promulgate administrative policies and procedures for the purpose of supporting the objectives of these financial policies, as well as managing the ongoing daily operations of the City in an orderly fashion.

3. **Finance Department Responsibilities**

The Director of Finance shall issue internal control procedures based upon deficiencies that have been identified by City staff or the independent auditors. The Director shall ensure that a good faith effort is made to implement all independent auditor recommendations pertaining to internal control. In addition, the Director of Finance will administer an "in-house audit" program to regularly and systematically review and monitor internal control procedures and compliance with federal and state regulatory requirements pertaining to internal controls or financial reporting.

4. **Department Head Responsibilities**

Each department head is responsible to ensure that internal control procedures, including those issued by the Finance Department, are followed throughout the department.

D. **FINANCIAL REPORTING**

The City will prepare its financial reports in conformance with applicable statutes and, where applicable, accounting principles generally accepted in the United States. A Comprehensive Annual Financial Report will be prepared annually. All plaques and other awards shall be displayed in an appropriate location.

E. **AUDIT**

The City shall have an annual financial audit conducted either by an independent public accounting firm or by the staff of the Auditor of State's office. This audit shall be conducted according to standards established by the Auditor of State.

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Administration - 614.855.3913; admin@newalbanyohio.org

Comm. Development - 614.939.2254; development@newalbanyohio.org

City Council - 614.939.2244; council@newalbanyohio.org

Finance - 614.939.2245; finance@newalbanyohio.org

Mayor's Court - 614.855.8577; court@newalbanyohio.org

Police - 614.855.1234; info@newalbanyohio.org

Public Service - 614.855.0076; publicservice@newalbanyohio.org

Website – www.newalbanyohio.org

City Service Contacts

