

NEW ALBANY



2022 ANNUAL BUDGET PROGRAM

NEW ALBANY

Dear Mayor Spalding and Council Members:

I am pleased to present the 2022 Operating Budget and appropriation ordinance for your consideration. 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.

The city's financial condition remains strong as we conclude 2021 and prepare for 2022. To date, the anticipated decline in income tax revenues related to the COVID-19 pandemic has not occurred. Rather, income tax revenues in the city's General fund are projected to grow by approximately \$4.3M by the conclusion of 2021. The combination of revenue growth and below budget expenditures enabled council to make a mid-year transfer of \$4M to the Capital Improvement Fund for park improvements and advance \$4M for the retirement of infrastructure debt. After the recommended 65% carryover balance is deducted, the General Fund is expected to have remaining assets of approximately \$8.9M at the close of the 2021. Approximately \$5M of those assets has been set aside for potential refunds of corporate profits tax overpayments once the impact of the pandemic is calculated in the fourth quarter of 2021.

In 2022, General Fund revenues are expected to decline by approximately \$2.1M from 2021 levels as the transition to work-from-home begins to impact the withholding taxes of a number of the city's major employers. However, the city's low operating expense to revenue ratio (71.46%) at the end of 2021 provides the city the flexibility to permit expenditures to increase in order to meet the community's growing demand for programs and services. Consistent with those demands, operating expenditures are proposed to increase by approximately \$3.2M. In spite of the increase in expenditures, revenues are projected to exceed operating expenditures by approximately \$3.36M, and the ratio of operating expenditures to revenues is expected to be 88.24%.

When debt service and transfers to capital funds are added to operating expenditures, total General Fund revenues are expected to exceed expenditures by approximately \$900k. After the recommended 65% carryover balance is deducted, the General Fund is projected to have approximately \$7.7M in remaining assets at the close of 2022.

The 2022 All Funds budget is likewise projected to be sound, with operating revenues anticipated to be approximately \$325k less than 2021 and approximately \$14.2M more than 2020. All Funds expenditures have been reduced by approximately \$3.6M from the 2021 level due primarily to a reduction in infrastructure expenditures which were significantly increased in 2021. While expenses exceeded revenues by approximately \$7.27M in 2021, revenues are projected to exceed expenditures in 2022 by nearly \$1.9M. The additional revenue will enable the All Funds balance to increase from approximately \$78.2M to \$80.1M by the end of 2022.

Overall, there is good reason for optimism as the city is well positioned to overcome the financial challenges that the COVID-19 pandemic and associated transition to work-from-home may present. The continued diversification of the business park tax base and ongoing investment in road and utility infrastructure should provide financial stability and growth in the long term. I look forward to the opportunity to present this budget to you in the coming weeks, and I look forward to your feedback.

Respectfully,

A handwritten signature in black ink, appearing to read 'Joseph Stefanov', with a stylized flourish at the end.

Joseph Stefanov
City Manager



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NEW ALBANY

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GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

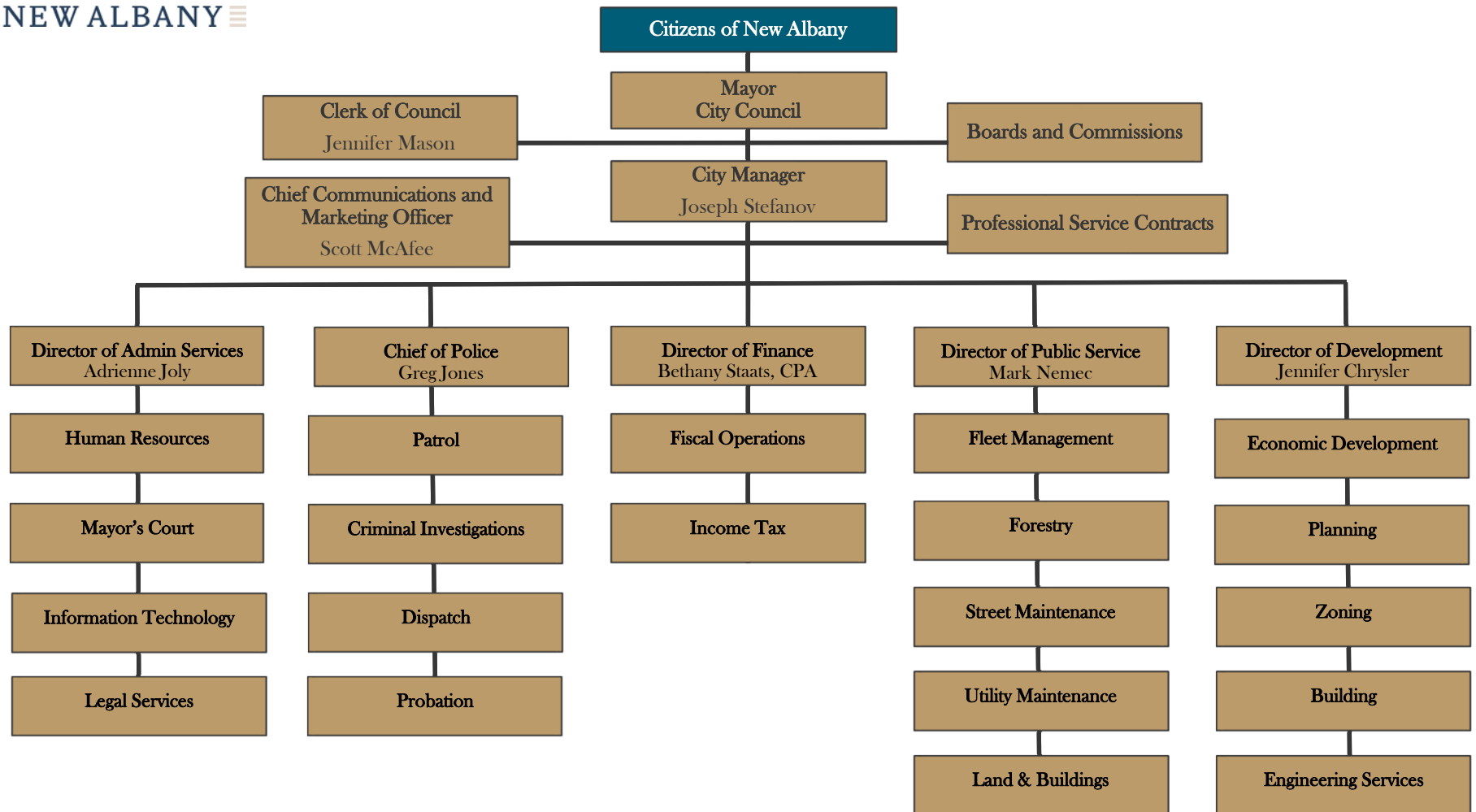
*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of New Albany
Ohio**

For the Fiscal Year Beginning
January 01, 2021

Christopher P. Morrell
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 and is located in both Franklin and Licking Counties. New Albany's pastoral setting, timeless architecture, community events, world-class amenities and attention to detail offer an exceptional quality of life for its 10,825 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 \$5.9 billion in private investment resulting in nearly 15.6 million square feet of development and 16,000 jobs.

New Albany stands out as a community and was recently named to 24/7 Wall Street's 2019 Best Cities to Live List cited in *USA Today* and previously named the #1 Suburb in America by *Business Insider*.

Quick Facts (2021)

- Population estimate 10,825
- Square miles 16.73 (10,707 acres)
 - Number of homes 3,587
 - Median home value \$497,800
- Median household income \$203,409
 - High school grad 98.6%
 - College grad 78.5%
 - Unemployment Rate 3.9%

NEW ALBANY

Founded in 1837 and incorporated in 1856, the City operates under a home rule charter form of government which was originally adopted on November 3, 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. The current charter was last amended in November of 2019.

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.

The City Manager serves as the chief administrative and law officer of the City. The City has a Department of Law (City Attorney), Department of Finance and other departments as City Council may deem appropriate to create. The City Manager appoints the Law Director and the Director of Finance, subject to the consent and approval of City Council. The Director of Finance, as the head of the Department of Finance, serves as the City's chief financial officer.

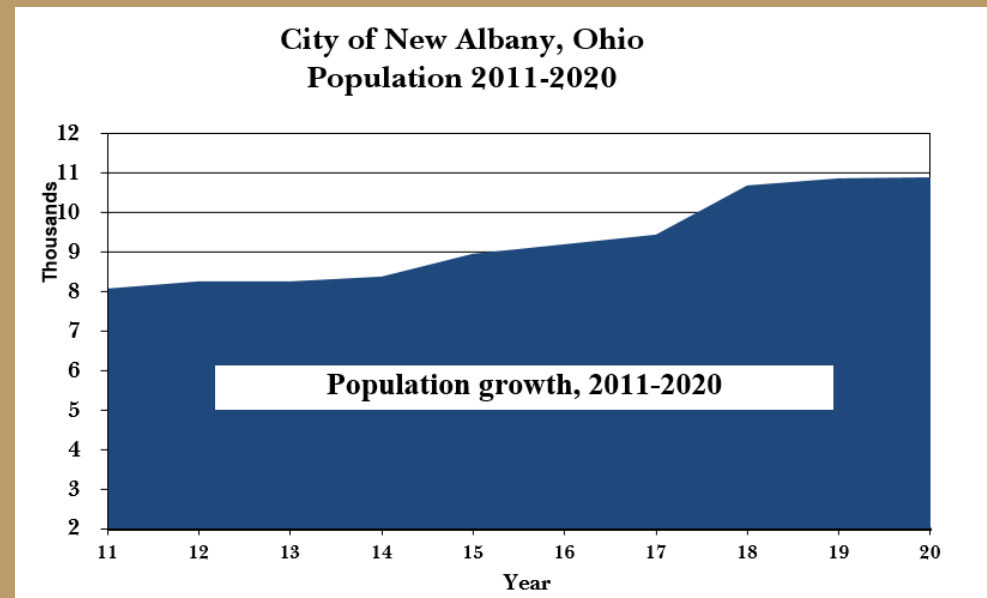
The City provides a range of municipal services mandated by statute or charter, including police protection, street maintenance, planning, zoning, and other general government services. Health services are contracted with, and provided by, the Franklin County Board of Health.

NEW ALBANY

Population

New Albany is a thriving community with a US Census population estimate of **10,825** residents as of the 2020 US Census. This represents a **38.6%** increase from the April 2010 US Census total of **7,724** residents.

It is estimated that males make up **5,618 (51.87%)** of the population and females make up **5,207 (48.13%)**. The largest share of the population is between 18 and 65 years and the median age of New Albany residents is **40.0**. The average family size in New Albany is 2.12 members.



NEW ALBANY

Local Market Update – September 2021

A RESEARCH TOOL PROVIDED BY THE COLUMBUS REALTORS®
BASED ON RESIDENTIAL LISTING DATA ONLY



New Albany (Corp.)

Franklin and Licking Counties

Key Metrics	September			Year to Date		
	2020	2021	% Change	Thru 9-2020	Thru 9-2021	% Change
Closed Sales	25	18	- 28.0%	187	184	- 1.6%
In Contracts	29	34	+ 17.2%	205	207	+ 1.0%
Average Sales Price*	\$803,212	\$982,694	+ 22.3%	\$702,037	\$802,851	+ 14.4%
Median Sales Price*	\$650,000	\$630,500	- 3.0%	\$625,000	\$694,950	+ 11.2%
Average Price Per Square Foot*	\$195.11	\$223.01	+ 14.3%	\$191.93	\$220.66	+ 15.0%
Percent of Original List Price Received*	97.9%	100.1%	+ 2.2%	96.4%	99.7%	+ 3.4%
Percent of Last List Price Received*	98.8%	101.3%	+ 2.5%	98.2%	100.4%	+ 2.2%
Days on Market Until Sale	40	13	- 67.5%	58	24	- 58.6%
New Listings	15	27	+ 80.0%	213	210	- 1.4%
Median List Price of New Listings	\$624,900	\$645,000	+ 3.2%	\$637,000	\$687,000	+ 7.8%
Median List Price at Time of Sale	\$649,900	\$639,450	- 1.6%	\$639,900	\$677,450	+ 5.9%
Inventory of Homes for Sale	26	25	- 3.8%	—	—	—
Months Supply of Inventory	1.2	1.2	0.0%	—	—	—

* 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 size.

Source: Columbus REALTORS Multiple Listing Service (MLS)

Real Estate

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 September 2021, the median sales price was \$694,950; well above the median for other neighboring municipalities and the highest in the Columbus Metro area. With over 3,600 homes and only 0.34 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, in addition to new luxury apartments in the Village Center.

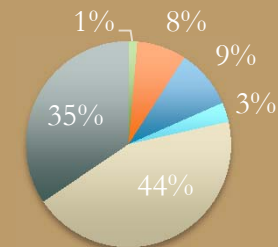
31.26% of New Albany land is residential; 47.11% is commercial use, 11.85% is Civic/Institutional/Governmental and 9.78% is dedicated park/open space.

NEW ALBANY

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

Quality of Life

The thoughtful, innovative planning is reflected in everything from our pedestrian-friendly Village Center to our nationally-ranked school system located within a 200-acre learning campus, our community wellness facility and our world-class performing arts center and recent Village Center improvements including the Rose Run Park and the Hinson Amphitheater.

As the residential and corporate base grows in the community, the demand for amenities and services grows as well. This concept is affirmed through the development in the medical campus and the Village Center.

The New Albany International Business Park is designed to protect and preserve many of the area's natural features and open spaces. Each site is connected to the over 53 mile leisure trail system.

This balanced atmosphere provides employees with quality of life choices and contributes to the overall health and productivity of the business. From housing and education to culture and leisure, master planning with attention to the details that define quality of life has led to New Albany's ranking among the nation's best in *Town & Country* magazine and central Ohio's best in *Columbus Monthly* and was named "America's Best Suburb" by *Business Insider*, one of the best communities in the United States by *24-7 Wall Street*, and one of Ohio's "Best Hometowns" by *Ohio Magazine*.



Library Garden within
Rose Run Park Project
in the Village Center



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.

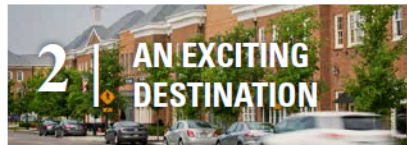
NEW ALBANY

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*.



Forge a distinctive, attractive, and thriving community; a compelling environment for residents, institutions, small businesses, and corporations.



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.



Ensure that development is pedestrian-friendly and focuses on human interaction.



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.



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.



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.



Craft unmistakable cues that define New Albany when entering and within its boundaries.



Strive to make the community economically and environmentally sustainable.



Collaborate to create great places through partnership between owners, neighbors, institutions, schools, businesses, and government.



Attract potential residents and businesses by making entry prescriptive, precise, and clear yet designed to welcome and encourage participation and involvement.

NEW ALBANY

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.

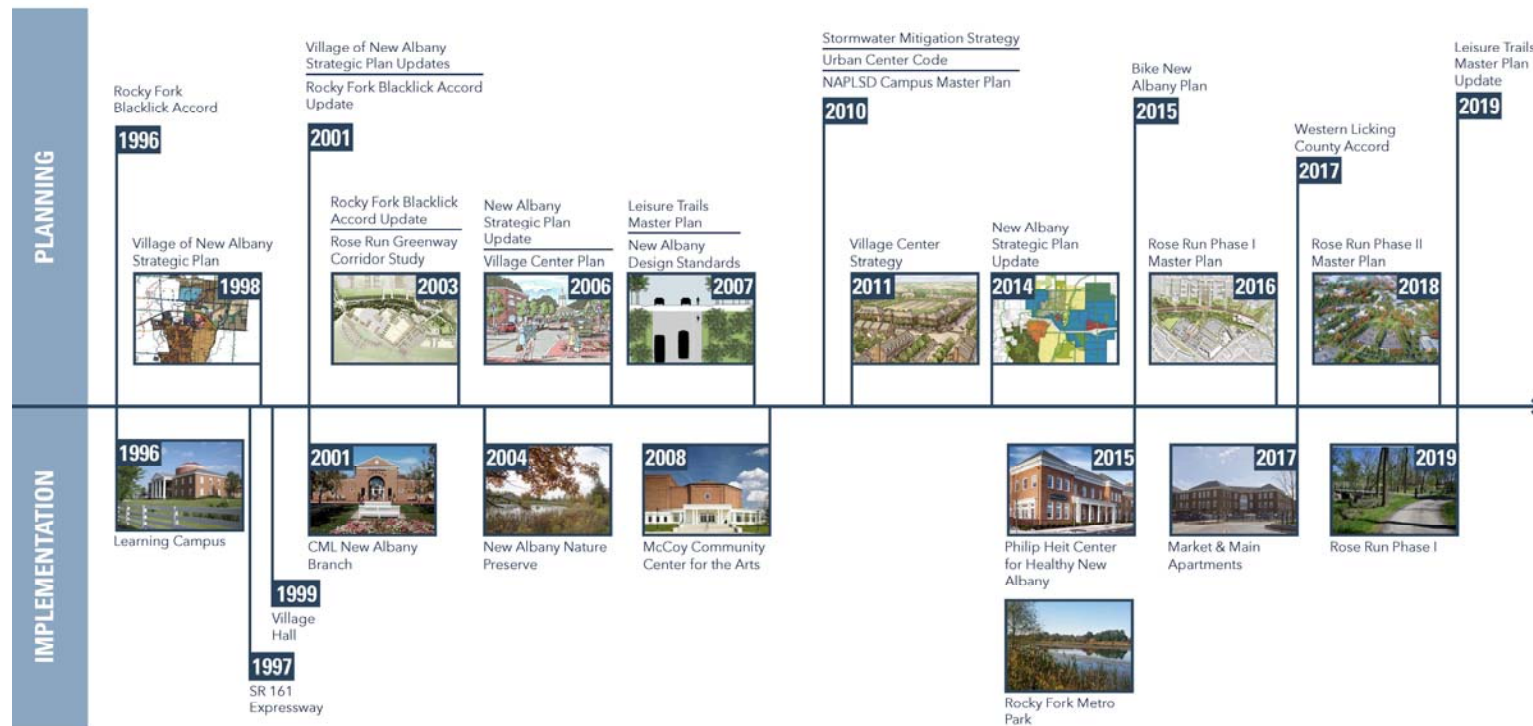


We are *connected* in building a smarter, stronger, healthier, greener community.

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



NEW ALBANY PLANNING TIMELINE





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

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

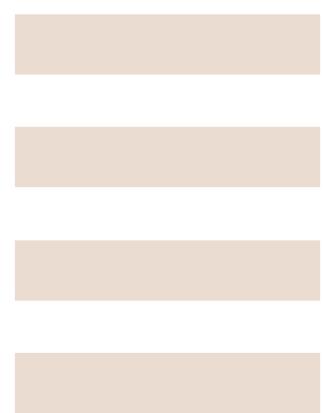
Tax Incentive Review Council (TIRC) – Licking Co.

O.R.C 5709.85

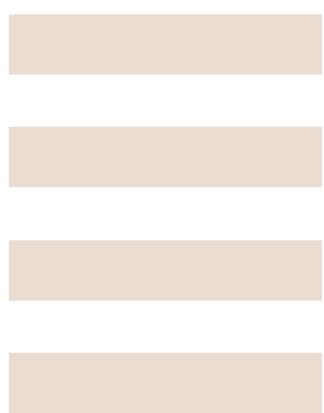
Duties: Review status of businesses with tax exemptions and make recommendations to council

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COMMUNITY CONNECTS US

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NEW ALBANY

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 48-49, is formatted in a traditional operating statement format and displays nine years of financial information. The second format, located on page 51, consolidates the 2022 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.

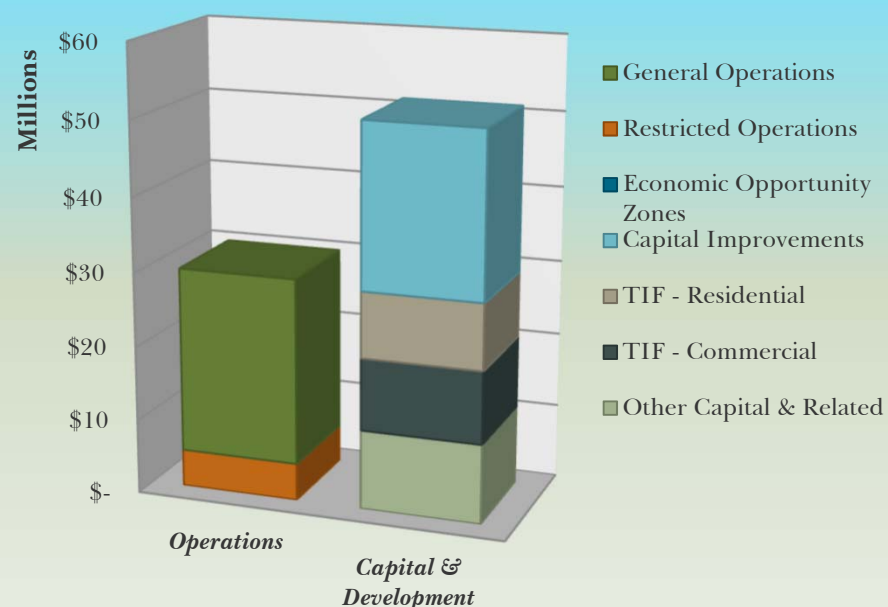
As mentioned previously, the Operations category is segregated into three categories: general, restricted, and EOZs. The funds included in each of these categories are described on pages 52, 57-59, and 79. A brief description of each category is provided below.

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 2025 even after significant transfers to Capital Improvements and advances 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 Park Improvement fund has been included for 2022 to help fund improvements to neighborhood parks and an initial transfer to the new Hinson Amphitheater fund is included to pay for operations. 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.

2022 Projected Year End Fund Balances by Category



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.

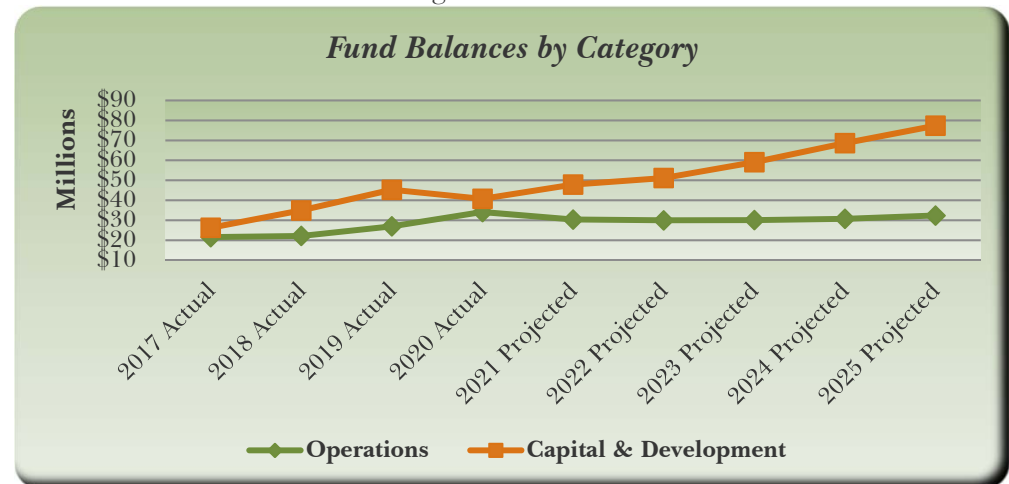
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The capital & development category consists of capital improvements, TIF – residential, TIF – commercial, and other capital and related. The funds included in each of these categories are described on pages 83, 91-92, 108-109, and 116. A brief description 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 197.

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 2025 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 2022 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 2017 through 2020, amended amounts for 2021, proposed appropriations and revenue estimates for 2022, and future projections for 2023 through 2025. The projections are intended to provide the long term planning perspective needed to properly evaluate funding and allocation decisions for 2023-2025; 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 the potential shift to remote work and its effect on withholding and also potential significant net profit refunds.

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 2022, the City estimates approximately 37% of the operating revenue, or 31% of the overall revenue and 54% of the operating expenditures, or 31% of overall expenditures, to be captured through this fund.

NEW ALBANY

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.

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 2019-2021 and proposed 2022 with related notes; four years of actual (2017-2020), year-to-date (as of 9/30/2021) and amended 2021, and proposed 2022 financial information. Within each of the departments’ financial information, there is also a “Rationale” box which includes information on significant variances.

The capital section includes a list of the 2022 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 2026.

The appendices contain: various expenditure summaries; the 2022 Exempt and Non-Exempt Wage Plan; Position Summary Schedule; Information Technology Budget; Summary of Significant Financial Policies, and contact information for New Albany

NEW ALBANY

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.

NEW ALBANY

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 2022 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.



NEW ALBANY

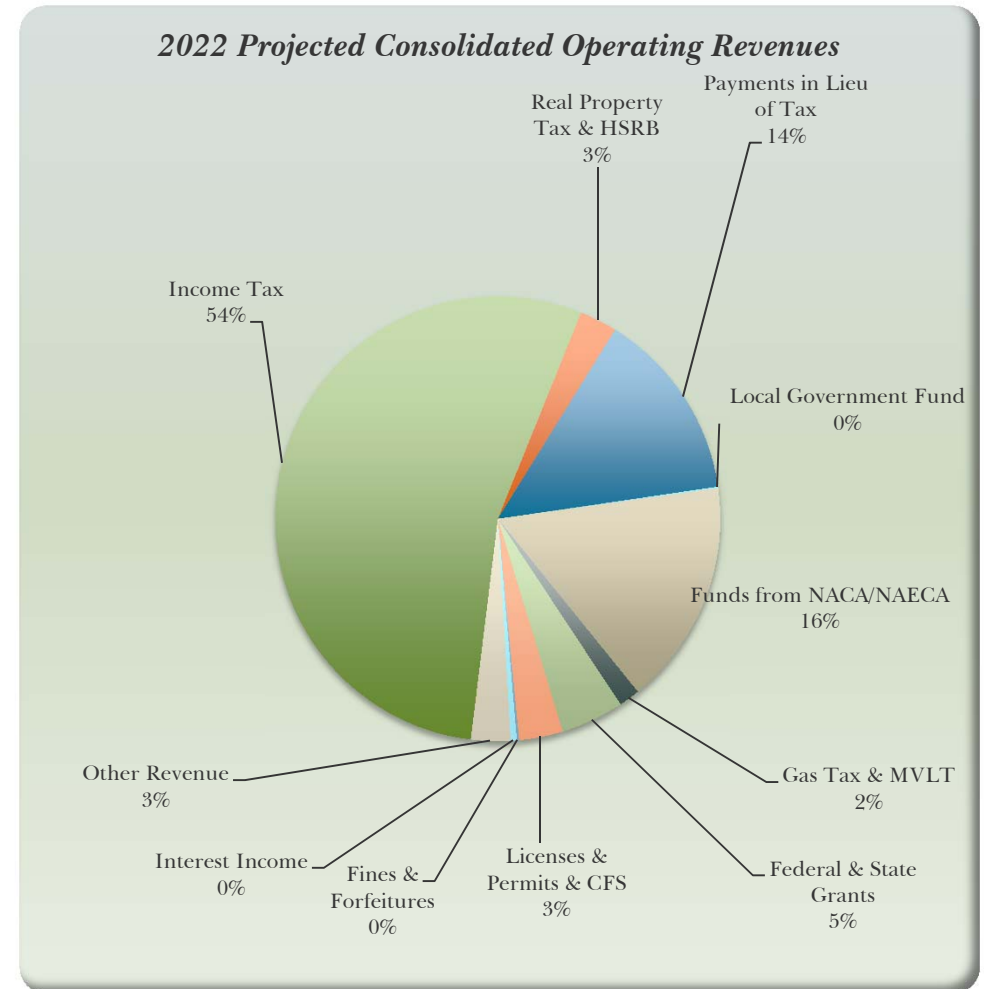
Revenue Summary

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 2017 through 2020, and year-to-date 2021. Amended estimates for 2021 are included as well, while projections are provided for the years 2022 through 2025.

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 2022 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 & MVLT
- Licenses & Permits & CFS
- Interest Income



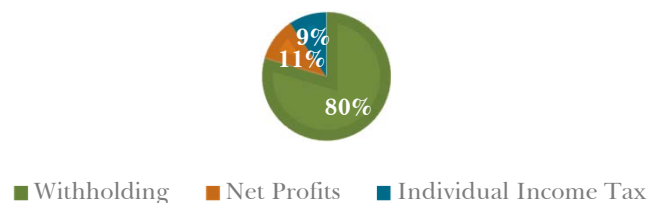
NEW ALBANY

Income Tax

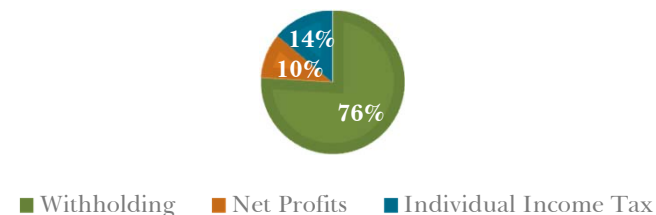
Residents voted in May 2003 to approve an increase in New Albany's income tax rate from 1.0% of taxable earnings with a 50% credit for local income taxes paid to neighboring jurisdictions, to 2.0% with 100% credit (up to 2%). On an individual level, the income tax applies to earned income and gambling/lottery 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 45.6% of overall revenue and 85.5% 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 2022 and the foreseeable future due to the potential effect of COVID-19 on local businesses and individuals and the potential shift to remote work. 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) - 2022 PROJECTED (ALL FUNDS)



INCOME TAX (BY SOURCE) - 2022 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 2022 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.

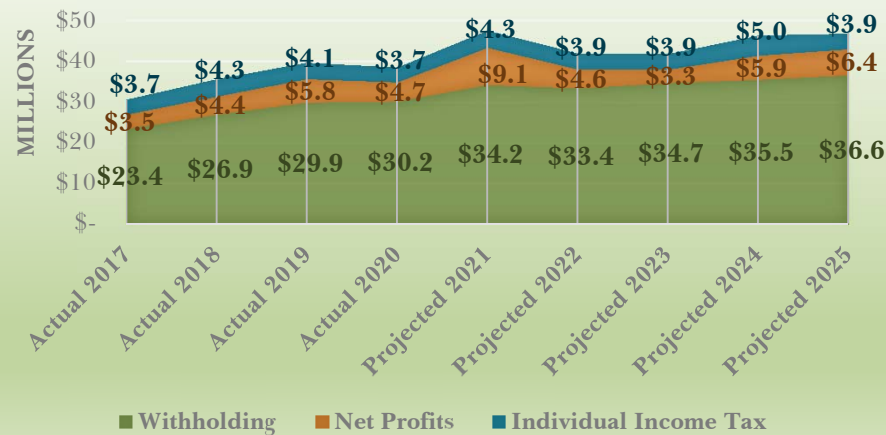
After an unexpected positive year in 2021, the City did not experience the decline expected. However, projects for 2022 and beyond consider 2021 to be an outlier year and anticipate revenue to decrease with a potential decline in the economy. The projections anticipate the economy may begin to recover in 2024 and beyond.

NEW ALBANY

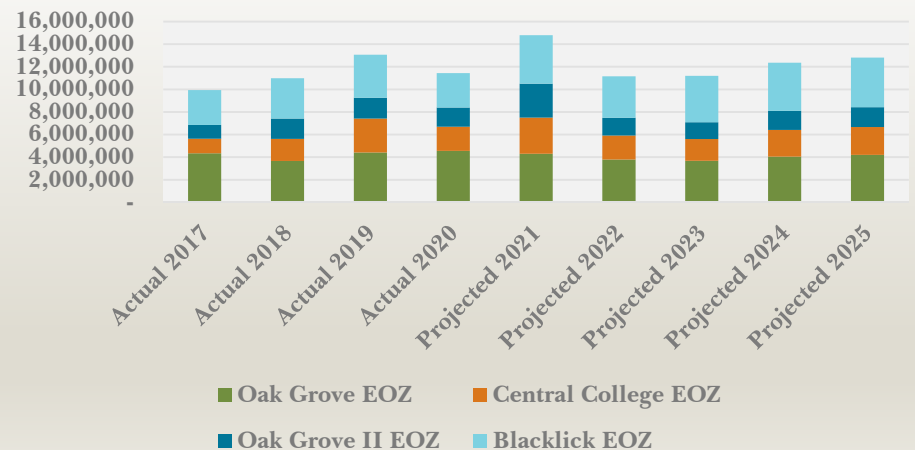
Along with the potential effect of COVID-19 on the economy, these projections are also subject to Ohio municipal tax legislation, Amended Substitute HB5, and HB49, which allow for the net carry-forward of a loss for five years and the State collection of income tax from Net Profits. In 2021, the City had record revenue in Net Profits tax and there is potential for large refunds or carry forward once businesses file their tax returns. Projections for 2022 take this into consideration. In addition, the pandemic has allowed for employees to work remote from home which may not be subject to municipal income tax for New Albany. The projections include a potential loss in revenue based on the potential for certain industries and companies shifting to allow for remote work permanently.

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 76 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.

INCOME TAX - ALL FUNDS



Income Tax - Economic Opportunity Zones



NEW ALBANY

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 2022 receipts are for 2021 assessed values.

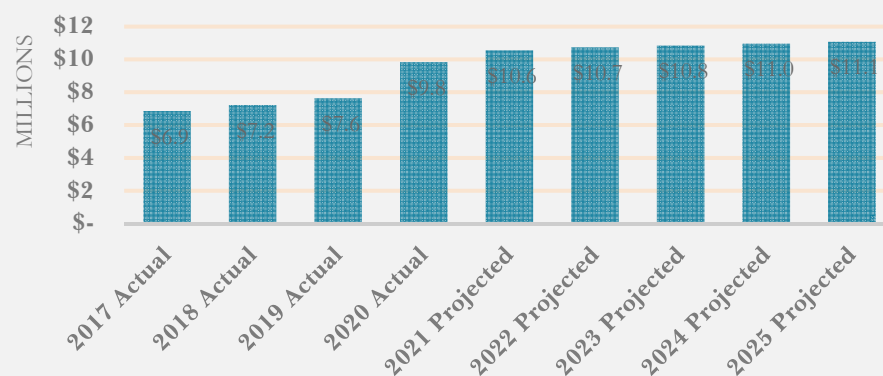
Payments in Lieu of Tax (PILOT)

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 88-89 and 105-106 in the "Funds" section.

PILOT revenue has been increasing steadily since 2017 as development continues in New Albany and as the earlier Community Reinvestment Area (CRA) and TIF agreements expire. For 2022, the City is projected to receive approximately \$10.7 million in PILOT revenue in comparison to just \$6.9 million in 2017. 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.

Payments in Lieu of Tax



NEW ALBANY

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 2021 budget included this balance as part of the local contribution for the US 62 & State Route 161 project, however, the project recently commenced and the reimbursement request will not be made until, and is now included in, 2022.

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 2022 are \$786,000 (exclusive of a \$400,000 draw from the County) which represents a moderate increase from 2020 collections and the amended 2021 budget which has been adjusted to reflect actual projections which have shown an increase as a result of an increase in the tax now realized with travel beginning to return to normal.

Funds from New Albany Community Authority (NACA) and New Albany East Community Authority (NAECA)

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 2022, New Albany plans to request funding related to economic development related professional services, the annual debt payment, and funding for the 2021 tax incentive program. In addition, within the portion of the business park located in Licking County, the New Albany East Community Authority assesses a development charge of 9.75 mills on commercial development. This charge is dedicated to use by New Albany for improvement projects within the City. Currently, the charge is drawn each year to pay for loans issued with Ohio Water Development Authority related to business park infrastructure improvements. This revenue line item varies from year to year based on development needs.

NEW ALBANY

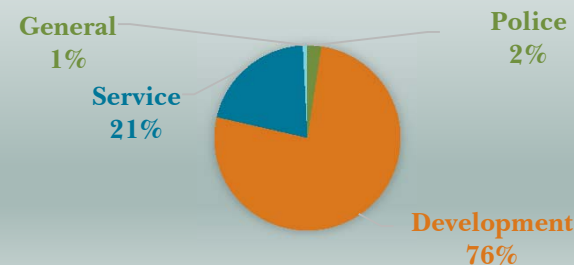
Local Government Fund

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 \$75,000 for 2022, which is the same as the 2021 projection. 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 2022, 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 \$250,000 for the Market Street Extension project. In addition, a \$2,000,000 Federal Safety grant has been approved to fund a portion of the Market Street Extension project, also. Other State grants known and or estimated include \$20,000 for the DARE program and \$10,000 for the DUI Grant.

2022 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 2022.

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.

NEW ALBANY

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, certificates of deposits, and federal agency debt securities. The average weighted yield, as of September 2021, was approximately .70% which is a decrease of approximately .41% from the same month in 2020. 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 .08% at the end of September 2021, and is a decrease of approximately .12% from the same month in 2020. The investments of 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 2.15 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 with the exception of 2020 due to a recovering economy and increased cash balances, however, given the current climate, revenue is expected to continue 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 2022 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 2022, 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 and 2021 due to low occupancy during the pandemic.



New Albany Independence Day – July 3, 2021

NEW ALBANY

Expenditure Summary

The expenditures in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. The 2022 operating expenditures include funding for all departments and divisions, and the cost of providing daily services to New Albany. The operations of \$46.8 million make up approximately 53% of the annual outlay of funds. The proposed \$35.7 million or 40% capital component includes the purchase of equipment and significant capital improvements, including the US 62 – SR 161 Gateway, the Market Street Extension, and significant park improvements. The \$6.6 million in debt payments include annual principal and interest payments. This consolidated presentation combines all expenditures in the budget.

Expenditure Components - 2022 Proposed Budget

Capital,
35,685,550

Debt Service,
6,609,983



Operating,
46,829,538

The 2022 consolidated operating budget of \$46.8 million is a 1.724% increase from the 2021 amended appropriations totaling \$46.0 million. The slight increase can primarily be attributable to a cost of living increase to employees equaling 3.75% and the addition of staff. The city continues to conservatively budget recognizing the potential effects of a downturned economy. Actual operating expenditures for the year ending December 31, 2020 were \$39.1 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 - 2022 Proposed & 2021 Amended (in thousands)



In the Department section of the budget, actual operating expenditures are summarized by category for years 2017 through 2020, year-to-date actual and amended budget as of September 30 for 2021, and for 2022, the proposed 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 2022 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.

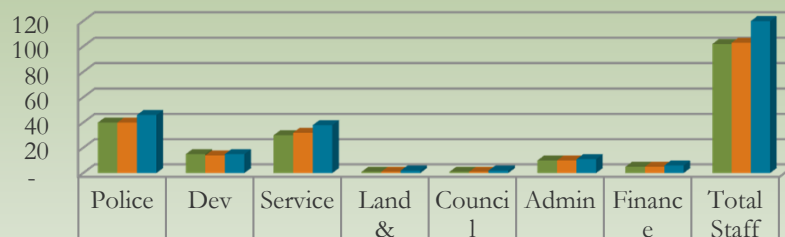
Personal Services

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 58% 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 17 positions requested in 2022 combined with filling vacant positions from 2021, the 2022 budget is projected to keep the percentage within the 52-59% range that is consistent with prior years.

NEW ALBANY

The 2022 budget includes a total of 120 full time positions (not including 7 council members), up from 103 in 2021. This is a net increase of 17 positions from the previous year, which includes adjustments made during the last half of 2021. The added positions include 3 Police Officers, a Police Sergeant, a Police Clerk, 3 Maintenance Supervisors, 2 Maintenance Workers, a Maintenance Custodian, an Asset Control Technician, a Public Services Manager, an Engineering Coordinator, an Engineer, a Planner, a Program Coordinator, a Deputy Clerk of Council and an Economic Development Fiscal Coordinator. The budget also includes the elimination of the following positions: Engineering Manager and Maintenance Superintendent. These changes result in an increase of 17 positions in the 2022 Annual Budget Program.

Staffing Comparison



■ 2020 Approved	40	15	30	1	1	10	5	102
■ 2021 Approved	40	14	32	1	1	10	5	103
■ 2022 Proposed	46	15	38	2	2	11	6	120

There is one organized labor union within the city representing New Albany's police officers (FOP). This accounts for approximately 20% of the City's full-time employees (not including Council). Contractual wage increases included in the budget projections include 3.0% for 2022 and 3.0% for 2023.

New Albany's Administrative Code provides for merit increases for non-union personnel based upon the individual's job performance. In addition, the 2022 budget provides for a cost of living increase of 3.75%.

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%.

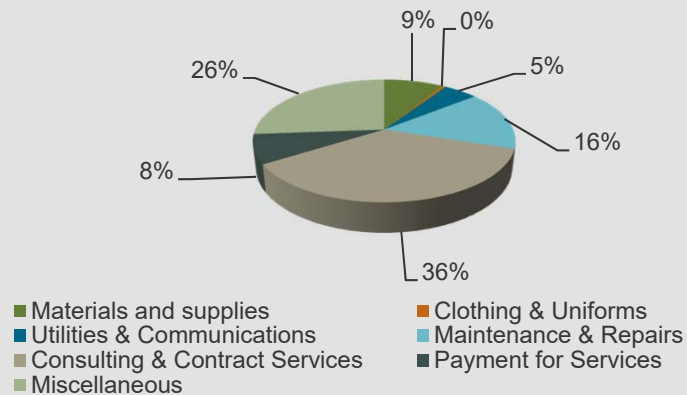
The fringe benefit category consists of health, dental, life insurance, Medicare, and worker's compensation insurance. The majority of the City's fringe benefits cost consists of health care coverage. There is no planned increase in health premiums for the 2022 budget year.

NEW ALBANY

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, engineering costs, and street salt. For 2022, the Consulting & Contract Services category makes up approximately 42% of the operating budget.

Operating & Contractual Services 2022 Proposed Budget



In the proposed 2022 budget, most line items were maintained at current expenditure levels and no standard increases were included. In fact, the 2022 proposed operating budget is only \$794 thousand or 1.7% more than 2021 amended budgets amounts. The moderate increase for the 2022 proposed budget can primarily be attributed to the cost of living adjustment for employees equal to a 3.75% increase for non-union and 3.0% for union and the additional proposed staff.

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.

NEW ALBANY

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.



Sumption Park – updated in 2021 and first of all City-owned neighborhood parks planned for improvements during 2021 and 2022



NEW ALBANY

COMMUNITY CONNECTS US

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City of New Albany, Ohio

2022 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)	Oak Grove EOZ (223)	Windsor TIF (258)	Blacklick TIF (250)	Capital Improvement (401)	Bond Improvement (403)	Columbus Agency (901)
Severance Liability (299)	State Highway (202)	Drug Use Prevention Prog Grant (211)	Central College EOZ (224)	Wentworth Crossing TIF (230)	Blacklick II TIF (251)	Park Improvement (404)	Capital Equipment Replacement (415)	Board of Building Standards (908)
Unclaimed Monies (906)	Permissive Tax (203)	Law Enforcement & Ed (213)	Oak Grove II EOZ (225)	Hawksmoor TIF (231)	Village Center TIF (252)	Water & Sanitary Sewer Improvement (405)	Oak Grove II Infrastructure (417)	Columbus Annexation (909)
	Economic Development (NAECA) (221)	Safety Town (217)	Blacklick EOZ (226)	Enclave TIF (232)	Research & Tech District TIF (253)	Leisure Trail Improvement (411)	Economic Development Capital (422)	Mayor's Court
	Economic Development (NACA) (222)	DUI Grant (218)	Hotel Excise Tax (280)	Saunton TIF (233)	Oak Grove II TIF (254)	Infrastructure Replacement (410)	Clean Ohio Grant (406)	
	Local Coronavirus Relief (271)	Law Enforcement Assistance (219)	Subdivision Development (904)	Richmond SQ TIF (234)	Village Center II TIF (259)		OPWC Grants	
	Local Fiscal Recovery (272)	K-9 Patrol (216)	Builders Escrow (907)	Tidewater I TIF (235)	Schleppi Commercial TIF (255)			
	Healthy New Albany Facilities (281)	Hinson Amphitheater (282)	Flex Spending (910)	Ealy Crossing TIF (236)	Balfour Green TIF (238)			
	Alcohol Indigent (290)	Mayors Court Computer (291)	Payroll Clearing (999)	Upper Clarenton TIF (237)	Straits Farm TIF (239)			
	Court Special Projects (292)	Clerk's Office Computer (293)		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.

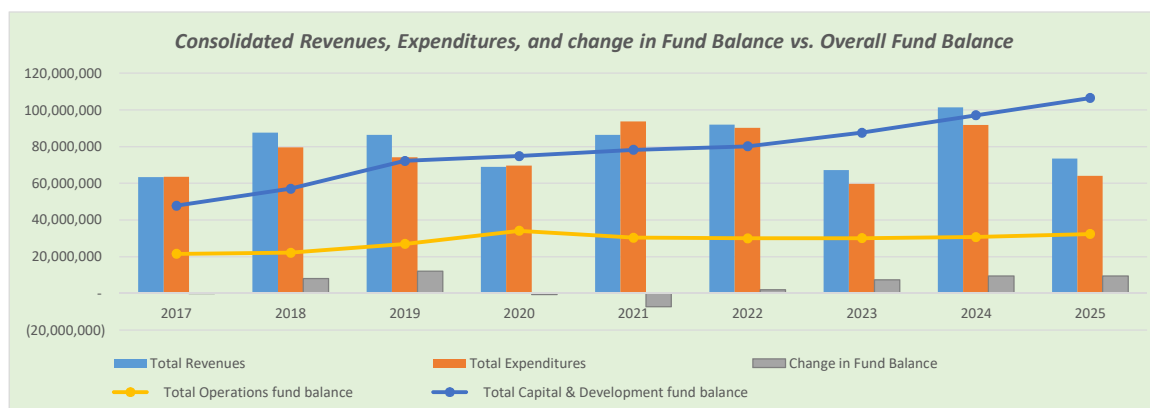
City of New Albany, Ohio

2022 Annual Budget

Consolidated Presentation - All Funds

Consolidated Presentation - All Funds

	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Income Tax	\$ 30,662,331	\$ 35,677,519	\$ 39,738,540	\$ 38,555,315	\$ 47,615,986	\$ 41,977,779	\$ 41,854,138	\$ 46,413,267	\$ 46,883,266
Real Property Tax	1,025,024	1,104,921	1,203,623	1,251,973	1,338,387	1,382,610	1,410,262	1,438,467	1,467,237
Payments in Lieu of Taxes	6,858,525	7,220,516	7,639,413	9,843,154	10,552,913	10,737,000	10,849,520	10,963,357	11,078,531
Rollback & Homestead	580,991	638,047	658,515	694,226	706,830	726,150	735,063	744,100	753,263
Local Government Fund	40,315	38,320	56,803	73,637	75,000	75,000	74,250	73,508	72,772
Funds from NACA/NAECA	15,917,696	4,533,343	3,526,778	3,874,340	5,342,086	12,699,945	6,199,945	5,699,945	7,074,945
Gas Tax & Motor Vehicle License Tax	542,255	525,118	581,155	660,442	701,000	1,186,000	788,980	812,649	837,029
Estate Tax	1,093	-	-	-	-	-	-	-	-
Federal & State Grants	2,045,823	4,591,145	162,389	748,251	4,363,622	3,552,622	30,900	31,827	32,782
Licenses & Permits	1,509,677	801,419	1,008,537	1,208,077	1,215,000	1,155,000	1,168,100	1,181,462	1,195,091
Charges for Services	980,067	1,134,814	2,964,153	1,360,452	1,926,000	1,314,000	1,343,290	1,373,112	1,403,481
Fines & Forfeitures	145,237	125,789	115,902	66,695	127,000	129,000	130,350	131,717	133,100
Interest Income	583,066	1,444,099	2,150,225	1,200,769	462,825	341,000	279,780	233,673	287,684
Other Revenue	2,491,785	4,158,811	2,631,067	3,784,014	3,395,100	2,220,200	2,247,852	2,274,806	2,302,065
Total Operating Revenue	63,383,885	61,993,862	62,437,101	63,321,344	77,821,749	77,496,306	67,112,430	71,371,890	73,521,246
Debt Proceeds	-	25,661,649	23,910,276	5,584,728	8,595,370	14,525,923	-	30,000,000	-
Total Other Resources	-	25,661,649	23,910,276	5,584,728	8,595,370	14,525,923	-	30,000,000	-
Total Revenues	63,383,885	87,655,511	86,347,377	68,906,071	86,417,119	92,022,229	67,112,430	101,371,890	73,521,246

**2022 Other Revenue:**

General Fund	\$ 1,165,200
Safety Town Fund	10,000
Hotel Excise Tax Fund	90,000
Healthy New Albany Fund	950,000
Hinson Amphitheater Fund	5,000
Total	\$ 2,220,200

City of New Albany, Ohio

2022 Annual Budget

Consolidated Presentation - All Funds

Consolidated Presentation - All Funds (continued)									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Police	3,911,590	4,179,206	4,583,878	5,070,539	6,263,267	6,905,595	7,087,066	7,292,270	7,300,338
Community Development	3,499,698	3,400,072	4,340,771	3,905,924	4,103,078	4,950,102	5,061,274	5,161,922	5,218,072
Economic Development	11,555,000	13,250,845	16,086,754	13,827,811	13,440,631	14,022,431	14,069,352	15,539,597	16,179,860
Public Service	3,038,645	3,684,730	3,845,145	3,899,350	4,959,899	6,214,896	6,381,557	6,562,632	6,626,765
City Council	404,628	448,993	542,898	862,254	723,152	987,641	1,010,667	1,034,116	1,052,952
Administrative Services	1,715,158	1,997,442	2,196,056	2,327,447	2,865,038	3,371,465	3,454,697	3,542,540	3,596,262
City Attorney	284,487	281,376	252,976	275,762	403,300	358,300	365,466	372,775	380,231
Finance	1,924,719	1,106,574	1,322,950	1,353,784	1,643,907	1,659,609	1,685,761	1,737,906	1,766,180
General Administration	2,839,555	4,684,119	4,803,856	5,645,393	9,581,954	6,013,493	5,614,355	5,735,842	5,859,221
Land & Building Maintenance	1,255,726	1,503,993	1,439,025	1,920,618	2,051,785	2,346,007	2,399,508	2,455,014	2,505,577
Total Operating Expenditures	30,429,206	34,537,350	39,414,308	39,088,881	46,036,011	46,829,538	47,129,703	49,434,614	50,485,458
Net operating rev over(under) operating exp	32,954,679	27,456,512	23,022,794	24,232,463	31,785,738	30,666,768	19,982,728	21,937,276	23,035,788
Operating expenditures as a percent of revenues	48.01%	55.71%	63.13%	61.73%	59.16%	60.43%	70.22%	69.26%	68.67%
Vehicles, Machinery & Equipment	1,600,856	610,393	405,294	1,703,313	1,042,985	995,550	764,183	1,276,668	1,413,038
Land & Buildings	101,869	18,421,872	4,429,739	2,472,739	8,150,000	8,530,000	2,800,000	31,200,000	50,000
Infrastructure	27,596,792	21,961,810	24,853,353	21,010,597	31,802,330	27,160,000	2,410,000	3,610,000	5,960,000
Total Capital Expenditures	29,299,517	40,994,075	29,688,387	25,186,649	40,995,315	36,685,550	5,974,183	36,086,668	7,423,038
Principal & Interest Payments	3,801,081	4,040,469	5,100,729	5,289,690	6,661,170	6,609,983	6,624,514	6,316,311	6,141,838
Total Debt Service Expenditures	3,801,081	4,040,469	5,100,729	5,289,690	6,661,170	6,609,983	6,624,514	6,316,311	6,141,838
Total Expenditures	63,529,804	79,571,894	74,203,423	69,565,220	93,692,496	90,125,071	59,728,400	91,837,593	64,050,334
Excess (def) of revenues over expenditures	(145,919)	8,083,617	12,143,954	(659,148)	(7,275,377)	1,897,158	7,384,030	9,534,297	9,470,912
Fund balances at beginning of year	46,910,217	47,801,763	57,071,902	72,217,720	74,865,297	78,246,718	80,143,876	87,527,907	97,062,204
Lapsed Encumbrances (Appropriations 2021)	1,037,465	1,186,522	3,001,864	3,306,726	10,656,798	-	-	-	-
Fund balances at end of year	\$ 47,801,763	\$ 57,071,902	\$ 72,217,720	\$ 74,865,297	\$ 78,246,718	\$ 80,143,876	\$ 87,527,907	\$ 97,062,204	\$ 106,533,116
Breakdown of Fund Balance:									
Operations:									
General (65% Reserve & Severance Liability)	9,822,810	11,371,720	12,442,212	13,220,536	15,296,197	17,327,792	17,968,738	18,421,792	18,602,615
General (Unreserved)	7,605,080	4,569,093	8,642,460	14,040,895	8,905,496	7,645,140	7,238,699	7,631,422	9,237,061
Restricted	4,127,831	6,218,790	5,872,695	6,856,923	6,153,175	4,997,872	4,868,609	4,682,788	4,507,209
Economic Opportunity Zone	-	-	-	0	0	0	0	0	0
Total Operations fund balance	21,555,721	22,159,603	26,957,366	34,118,354	30,354,868	29,970,804	30,076,045	30,736,002	32,346,886
Capital & Development:									
Capital Improvement	13,071,048	9,984,051	17,673,926	11,556,409	17,438,739	20,945,290	21,997,493	24,996,312	27,186,200
Tax Increment Financing - Residential	3,304,985	4,786,691	6,590,144	8,349,072	9,842,437	8,840,083	10,352,255	11,883,088	13,435,085
Tax Increment Financing - Commercial	3,298,487	3,279,812	3,184,138	3,994,316	7,069,192	9,704,806	12,229,251	14,823,056	17,414,840
Other Capital & Related	6,571,523	16,861,744	17,812,147	16,847,147	13,541,480	10,682,891	12,872,859	14,623,742	16,150,102
Total Capital & Development fund balance	26,246,042	34,912,299	45,260,354	40,746,943	47,891,847	50,173,069	57,451,858	66,326,198	74,186,227

City of New Albany, Ohio

2022 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)	Hotel Excise Tax (280)	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)	Healthy New Albany Facilities (281)	Central College EOZ (224)	Park Improvement (404)	Wentworth Crossing TIF (230)	Upper Clarenton TIF (237)	Blacklick II TIF (251)	Bond Improvement (403)	Board of Building Standards (908)
	Permissive Tax (203)	Law Enforcement & Ed (213)	Hinson Amphitheater (282)*	Oak Grove II EOZ (225)	Water & Sanitary Sewer Improvoment (405)	Hawksmoor TIF (231)	Balfour Green TIF (238)	Village Center TIF (252)	Capital Equipment Replacement (415)	Columbus Annexation (909)
	Economic Development - NAECA (221)	Safety Town (217)	Subdivison Development (904)**	Blacklick EOZ (226)	Leisure Trail Improvement (411)	Enclave TIF (232)	Straits Farm TIF (239)	Research & Tech District TIF (253)	Oak Grove II Infrastructure (417)	Unclaimed Monies (906)
	Economic Development - NACA (222)	DUI Grant (218)	Builders Escrow (907)**		Infrastructure Replacement (410)	Saunton TIF (233)	Schleppi Residential TIF (241)	Oak Grove II TIF (254)	Economic Development Capital (422)	Flex Spending (910)
	Local Coronavirus Relief (271)	Law Enforcement Assistance (219)	Alcohol Indigent (290)			Richmond SQ TIF (234)	Oxford TIF (240)	Village Center II TIF (259)	Clean Ohio Grant (406)	Payroll Clearing (999)
	Local Fiscal Recovery (272)*	K-9 Patrol (216)	Mayors Court Computer (291)			Tidewater I TIF (235)		Schleppi Commercial TIF (255)	OPWC Grants	Mayor's Court
		Court Special Projects (292)*	Clerk's Office Computer (293)*							

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.

*Indicates funds established since the 2021 Annual Budget Program

*Indicates funds previously considered Custodial & Non-Budgetary that now require budgeting per recent GASB reclassification and the Ohio Auditor of State requirements

City of New Albany, Ohio

2022 Annual Budget

Consolidated Presentation - All Funds

Consolidated Presentation - 2022 - By Operation												
	Operations				Capital & Development						Combined Total	
	General	Restricted	Economic Opportunity Zone	Total Operations	Capital Improvement	TIF - Residential	TIF - Commercial	Other Capital & Related	Total Capital & Development			
Income Tax	\$ 24,298,191	\$ -	\$ 11,148,219	\$ 35,446,410	\$ 4,766,128	\$ -	\$ -	\$ 1,765,241	\$ 6,531,369	\$ 41,977,779		
Real Property Tax	1,382,610	-	-	1,382,610	-	-	-	-	-	1,382,610		
Payments in Lieu of Taxes	125,000	-	-	125,000	-	5,239,000	5,373,000	-	10,612,000	10,737,000		
Rollback & Homestead	145,150	-	-	145,150	-	575,000	6,000	-	581,000	726,150		
Local Government Fund	75,000	-	-	75,000	-	-	-	-	-	75,000		
Funds from NACA	-	5,699,945	-	5,699,945	-	-	-	7,000,000	7,000,000	12,699,945		
Gas Tax & Motor Vehicle License Tax	-	1,186,000	-	1,186,000	-	-	-	-	-	1,186,000		
Federal & State Grants	-	602,622	-	602,622	2,950,000	-	-	-	2,950,000	3,552,622		
Licenses & Permits	655,000	500,000	-	1,155,000	-	-	-	-	-	1,155,000		
Charges for Services	234,000	560,000	-	794,000	520,000	-	-	-	520,000	1,314,000		
Fines & Forfeitures	120,000	9,000	-	129,000	-	-	-	-	-	129,000		
Interest Income	215,000	7,000	-	222,000	106,000	-	-	13,000	119,000	341,000		
Other Revenue	1,165,200	1,055,000	-	2,220,200	-	-	-	-	-	2,220,200		
Total Operating Revenue	28,415,151	9,619,567	11,148,219	49,182,937	8,342,128	5,814,000	5,379,000	8,778,241	28,313,369	77,496,306		
Debt Proceeds	-	-	-	-	14,525,923	-	-	-	14,525,923	14,525,923		
Transfer In	-	119,000	-	119,000	900,000	-	-	7,993,703	8,893,703	9,012,703		
Total Other Resources	227,000	119,000	-	346,000	15,425,923	-	-	7,993,703	23,419,626	23,765,626		
Total Revenues	28,642,151	9,738,567	11,148,219	49,528,937	23,768,051	5,814,000	5,379,000	16,771,944	51,732,995	101,261,932		
Police	6,792,215	113,380	-	6,905,595	-	-	-	-	-	6,905,595		
Community Development	3,260,102	4,564,212	11,148,219	18,972,533	-	-	-	-	-	18,972,533		
Public Service	5,874,896	340,000	-	6,214,896	-	-	-	-	-	6,214,896		
City Council	987,641	-	-	987,641	-	-	-	-	-	987,641		
Administrative Services	3,367,465	4,000	-	3,371,465	-	-	-	-	-	3,371,465		
City Attorney	358,300	-	-	358,300	-	-	-	-	-	358,300		
Finance	1,513,109	-	-	1,513,109	106,500	-	-	40,000	146,500	1,659,609		
General Administration	1,203,371	722,622	-	1,925,993	-	1,969,500	2,118,000	-	4,087,500	6,013,493		
Land & Building Maintenance	1,867,007	479,000	-	2,346,007	-	-	-	-	-	2,346,007		
Total Operating Expenditures	25,224,105	6,223,214	11,148,219	42,595,538	106,500	1,969,500	2,118,000	40,000	4,234,000	46,829,538		
Net revenue over (under) operating expenditures	3,418,046	3,515,353	-	6,933,399	23,661,551	3,844,500	3,261,000	16,731,944	47,498,995	54,432,394		
Vehicles, Machinery & Equipment	-	-	-	-	15,000	-	-	980,550	995,550	995,550		
Land & Buildings	-	-	-	-	8,530,000	-	-	-	8,530,000	8,530,000		
Infrastructure	-	1,050,000	-	1,050,000	11,610,000	2,500,000	-	12,000,000	26,110,000	27,160,000		
Total Capital Expenditures	-	1,050,000	-	1,050,000	20,155,000	2,500,000	-	12,980,550	35,635,550	36,685,550		
Principal & Interest Payments	-	-	-	-	-	-	-	6,609,983	6,609,983	6,609,983		
Total Debt Service Expenditures	-	-	-	-	-	-	-	6,609,983	6,609,983	6,609,983		
Transfer to Debt Service	644,091	3,220,656	-	3,864,747	-	2,119,854	625,386	-	2,745,240	6,609,987		
Transfer to Capital Improvements	-	400,000	-	400,000	-	-	-	-	-	400,000		
Transfer to Park Improvements	500,000	-	-	500,000	-	-	-	-	-	500,000		
Transfer to Capital Equipment Replacement	1,383,716	-	-	1,383,716	-	-	-	-	-	1,383,716		
Transfer to Hinson Amphitheater	100,000	-	-	100,000	-	-	-	-	-	100,000		
Transfer to K9 Patrol	19,000	-	-	19,000	-	-	-	-	-	19,000		
Advances Out	-	-	-	-	-	227,000	-	-	227,000	227,000		
Total Transfers/Advances to Other Funds	2,646,807	3,620,656	-	6,267,463	-	2,346,854	625,386	-	2,972,240	9,239,703		
Total Expenditures	27,870,912	10,893,870	11,148,219	49,913,001	20,261,500	6,816,354	2,743,386	19,630,533	49,451,773	99,364,774		
Excess (def) of revenues over expenditures	771,239	(1,155,303)	-	(384,064)	3,506,551	(1,002,354)	2,635,614	(2,858,589)	2,281,222	1,897,158		
Fund balances at beginning of year	24,201,693	6,153,175	0	30,354,868	17,438,739	9,842,437	7,069,192	13,541,480	47,891,847	78,246,715		
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	-		
Fund balances at end of year	24,972,932	4,997,872	0	29,970,804	20,945,290	8,840,083	9,704,806	10,682,891	50,173,069	80,143,873		

NEW ALBANY

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.



New Albany Independence Day Parade – July 3rd, 2021

City of New Albany, Ohio
2022 Annual Budget
Fund Summaries - Operations - General

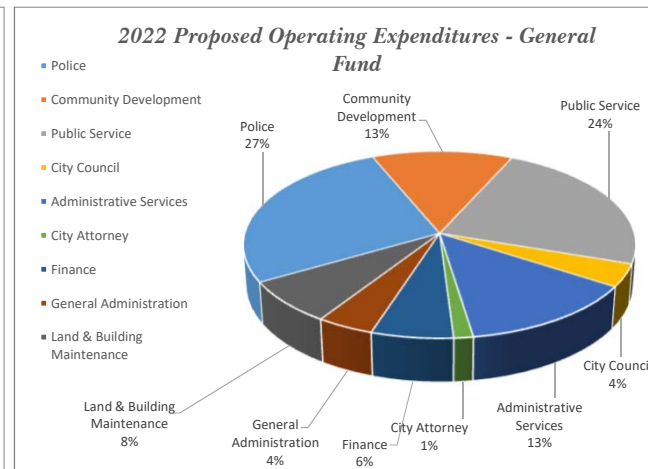
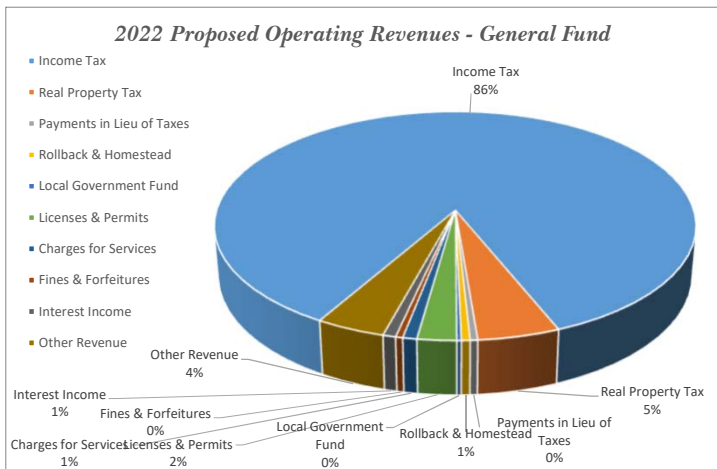
Operations - General			
	General	Severance Liability	Total
Income Tax	24,298,191	-	24,298,191
Real Property Tax	1,382,610	-	1,382,610
Payments in Lieu of Taxes	125,000	-	125,000
Rollback & Homestead	145,150	-	145,150
Local Government Fund	75,000	-	75,000
Licenses & Permits	655,000	-	655,000
Charges for Services	234,000	-	234,000
Fines & Forfeitures	120,000	-	120,000
Interest Income	215,000	-	215,000
Other Revenue	1,165,200	-	1,165,200
Total Operating Revenue	28,415,151	-	28,415,151
Advance In	227,000	-	227,000
Total Other Resources	227,000	-	227,000
Total Revenues	28,642,151	-	28,642,151
Police	6,792,215	-	6,792,215
Community Development	3,260,102	-	3,260,102
Public Service	5,874,896	-	5,874,896
City Council	987,641	-	987,641
Administrative Services	3,367,465	-	3,367,465
City Attorney	358,300	-	358,300
Finance	1,513,109	-	1,513,109
General Administration	1,053,371	150,000	1,203,371
Land & Building Maintenance	1,867,007	-	1,867,007
Total Operating Expenditures	25,074,105	150,000	25,224,105
<i>Net operating rev over(under) operating exp</i>	<i>3,568,046</i>	<i>(150,000)</i>	<i>3,418,046</i>
Transfer to Debt Service	644,091	-	644,091
Transfer to Park Improvements	500,000	-	500,000
Transfer to Capital Equipment Replacement	1,383,716	-	1,383,716
Transfer to Hinson Amphitheater	100,000	-	100,000
Transfer to K9 Patrol	19,000	-	19,000
Total Transfers/Advances to Other Funds	2,646,807	-	2,646,807
Total Expenditures	27,720,912	150,000	27,870,912
<i>Excess (def) of revenues over expenditures</i>	<i>921,239</i>	<i>(150,000)</i>	<i>771,239</i>
Fund balances at beginning of year	23,022,070	1,179,623	24,201,693
Lapsed Encumbrances (Appropriations 2021)	-	-	-
Fund balances at end of year	23,943,308	1,029,623	24,972,932

City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Operations - General

General Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Income Tax	\$ 16,957,190	\$ 19,888,263	\$ 21,526,836	\$ 21,965,716	\$ 26,270,986	\$ 24,298,191	\$ 24,040,961	\$ 26,844,164	\$ 26,688,443	
Real Property Tax	1,025,024	1,104,921	1,203,623	1,251,973	1,338,387	1,382,610	1,410,262	1,438,467	1,467,237	
Payments in Lieu of Taxes	-	-	124,954	122,160	125,000	125,000	125,000	125,000	125,000	
Rollback & Homestead	116,808	125,745	125,864	126,563	138,894	145,150	148,053	151,014	154,034	
Local Government Fund	40,315	38,320	56,803	73,637	75,000	75,000	74,250	73,508	72,772	
Estate Tax	1,093	-	-	-	-	-	-	-	-	
Federal & State Grants	-	-	2,531	43,272	-	-	-	-	-	
Licenses & Permits	594,621	512,132	660,603	582,643	715,000	655,000	668,100	681,462	695,091	
Charges for Services	247,812	174,044	242,738	148,189	264,000	234,000	236,340	238,703	241,090	
Fines & Forfeitures	138,419	119,536	110,203	63,204	120,000	120,000	121,200	122,412	123,636	
Interest Income	214,976	376,822	701,751	522,457	220,000	215,000	150,000	100,000	150,000	
Other Revenue	844,446	1,317,085	1,423,006	2,042,728	1,125,100	1,165,200	1,176,852	1,188,621	1,200,507	
Total Operating Revenue	20,180,704	23,656,869	26,178,912	26,942,543	30,392,367	28,415,151	28,151,018	30,963,351	30,917,811	
Operating Revenue Increase/Decrease over PY		17.23%	10.66%	2.92%	12.80%	-6.51%	-0.93%	9.99%	-0.15%	
Advance In	-	1,000,000	-	275,000	85,597	227,000	233,810	240,824	248,049	
Total Other Resources	-	1,000,000	-	275,000	85,597	227,000	233,810	240,824	248,049	
Total Revenues	20,180,704	24,656,869	26,178,912	27,217,543	30,477,964	28,642,151	28,384,828	31,204,175	31,165,860	



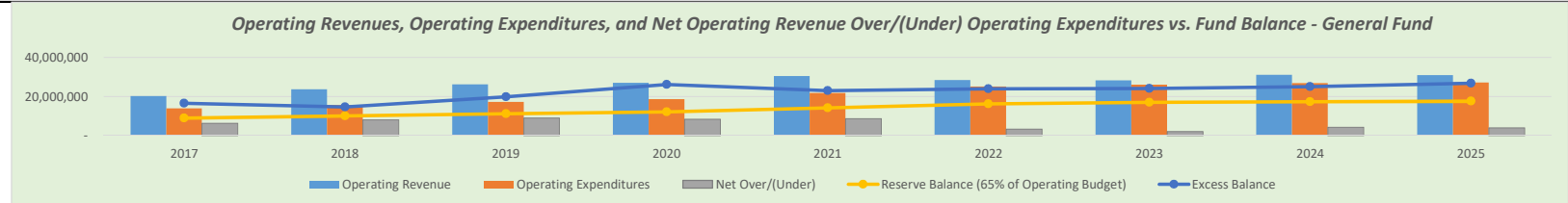
2022 Other Revenue:	
Hotel Excise Tax	\$ 270,000
Franchise Fees	130,000
Public Utility IT	50,000
Cell Tower Lease	10,000
Property Rental	55,000
Liq/Beer Permits	15,000
Sale of Assets	25,000
Reimbursements	600,000
Other	10,200
Total	\$ 1,165,200

City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Operations - General

	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Police	3,820,512	4,153,568	4,562,983	5,042,959	6,163,217	6,792,215	6,990,218	7,192,931	7,198,436
Community Development	2,557,168	2,561,004	3,070,696	3,054,819	2,948,078	3,260,102	3,668,574	3,766,441	3,819,726
Public Service	2,722,982	3,393,731	3,544,372	3,729,020	4,639,899	5,874,896	6,034,957	6,209,234	6,266,365
City Council	404,628	448,993	542,898	862,254	723,152	987,641	1,010,667	1,034,116	1,052,952
Administrative Services	1,709,558	1,996,667	2,196,056	2,327,447	2,865,038	3,367,465	3,451,697	3,539,540	3,593,262
City Attorney	284,487	281,376	252,976	275,762	403,300	358,300	365,466	372,775	380,231
Finance	916,454	1,010,628	1,220,430	1,250,923	1,490,407	1,513,109	1,551,860	1,591,968	1,616,845
General Administration	529,355	673,236	715,663	586,683	949,930	1,053,371	1,080,600	1,103,335	1,125,394
Land & Building Maintenance	870,238	1,044,018	1,024,989	1,471,538	1,534,785	1,867,007	1,906,138	1,946,843	1,982,161
Total Operating Expenditures	13,815,382	15,563,221	17,131,062	18,601,405	21,717,806	25,074,105	26,060,176	26,757,183	27,035,373
<i>Operating Expenditures Increase/Decrease over PY</i>		<i>12.65%</i>	<i>10.07%</i>	<i>8.58%</i>	<i>16.75%</i>	<i>15.45%</i>	<i>3.93%</i>	<i>2.67%</i>	<i>1.04%</i>
Net operating rev over(under) operating exp	\$ 6,365,322	\$ 8,093,648	\$ 9,047,850	\$ 8,341,139	\$ 8,674,561	\$ 3,341,046	\$ 2,090,842	\$ 4,206,168	\$ 3,882,439
<i>Operating expenditures as a percent of revenues</i>	<i>68.46%</i>	<i>65.79%</i>	<i>65.44%</i>	<i>69.04%</i>	<i>71.46%</i>	<i>88.24%</i>	<i>92.57%</i>	<i>86.42%</i>	<i>87.44%</i>
Vehicles, Machinery & Equipment	22,143	39,985	-	-	-	-	-	-	-
Land & Buildings	101,869	24,893	650	20,581	-	-	-	-	-
Infrastructure	50,000	50,000	50,000	-	-	-	-	-	-
Total Capital Expenditures	174,012	114,878	50,650	20,581	-	-	-	-	-
Transfer to Debt Service	869,125	645,272	644,372	646,003	644,091	644,091	646,697	644,747	643,847
Transfer to Severance Liability	100,000	460,000	100,000	-	100,000	-	200,000	200,000	200,000
Transfer to Capital Improvements	-	2,000,000	2,500,000	-	8,000,000	-	-	-	-
Transfer to Park Improvements	-	1,300,000	-	-	-	500,000	-	1,100,000	-
Transfer to Infrastructure Replacement	650,000	1,800,000	-	-	-	-	-	500,000	500,000
Transfer to Capital Equipment Replacement	905,000	1,743,705	990,351	1,457,582	1,282,986	1,383,716	1,224,260	1,137,085	980,603
Transfer to Water & Sanitary Sewer Improvement	-	2,540,000	-	750,000	-	-	-	-	-
Transfer to Hinson Amphitheater	-	-	-	-	100,000	-	-	-	-
Transfer to K9 Patrol	-	-	-	14,600	14,600	19,000	19,190	19,382	19,576
Advances Out	-	1,000,000	275,000	-	4,000,000	-	-	-	-
Total Transfers/Advances to Other Funds	2,524,125	11,488,977	4,509,723	2,868,185	14,041,677	2,646,807	2,090,147	3,601,214	2,344,026
Total Expenditures	16,513,519	27,167,076	21,691,435	21,490,170	35,759,483	27,720,912	28,150,323	30,358,397	29,379,398
<i>Excess (def) of revenues over expenditures</i>	<i>3,667,185</i>	<i>(2,510,207)</i>	<i>4,487,477</i>	<i>5,727,373</i>	<i>(5,281,519)</i>	<i>921,239</i>	<i>234,505</i>	<i>845,778</i>	<i>1,786,462</i>
Fund balances at beginning of year	12,298,455	16,585,078	14,685,186	19,777,650	26,131,808	23,022,070	23,943,308	24,177,813	25,023,591
Lapsed Encumbrances (Appropriations 2021)	619,437	610,316	604,987	626,785	2,171,781	-	-	-	-
Fund balances at end of year	\$ 16,585,078	\$ 14,685,186	\$ 19,777,650	\$ 26,131,808	\$ 23,022,070	\$ 23,943,308	\$ 24,177,813	\$ 25,023,591	\$ 26,810,053
<i>Reserve Balance (65% of Operating Budget)</i>	<i>\$ 8,979,998</i>	<i>\$ 10,116,093</i>	<i>\$ 11,135,191</i>	<i>\$ 12,090,913</i>	<i>\$ 14,116,574</i>	<i>\$ 16,298,168</i>	<i>\$ 16,939,114</i>	<i>\$ 17,392,169</i>	<i>\$ 17,572,992</i>
<i>Excess Balance</i>	<i>\$ 7,605,080</i>	<i>\$ 4,569,093</i>	<i>\$ 8,642,460</i>	<i>\$ 14,040,895</i>	<i>\$ 8,905,496</i>	<i>\$ 7,645,140</i>	<i>\$ 7,238,699</i>	<i>\$ 7,631,422</i>	<i>\$ 9,237,061</i>



City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Operations - General

Severance Liability Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Transfer In	\$ 100,000	\$ 460,000	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	
Total Other Resources	100,000	460,000	100,000	-	100,000	-	200,000	200,000	200,000	
Total Revenues	100,000	460,000	100,000	-	100,000	-	200,000	200,000	200,000	
General Administration	189,707	47,185	48,606	177,398	250,000	150,000	200,000	200,000	200,000	
Total Operating Expenditures	189,707	47,185	48,606	177,398	250,000	150,000	200,000	200,000	200,000	
<i>Net operating rev over(under) operating exp</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	189,707	47,185	48,606	177,398	250,000	150,000	200,000	200,000	200,000	
<i>Excess (def) of revenues over expenditures</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>	-	-	-	
Fund balances at beginning of year	932,519	842,812	1,255,627	1,307,021	1,129,623	1,179,623	1,029,623	1,029,623	1,029,623	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	200,000	-	-	-	-	
Fund balances at end of year	\$ 842,812	\$ 1,255,627	\$ 1,307,021	\$ 1,129,623	\$ 1,179,623	\$ 1,029,623	\$ 1,029,623	\$ 1,029,623	\$ 1,029,623	

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.

Local Fiscal Recovery Fund:

The Local Fiscal Recover fund accounts for the federal American Rescue Plan Act (ARPA) funds distributed by the State of Ohio to stimulate the economy in effort to allow for recovery from 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.

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Hinson Amphitheater Fund:

The Hinson Amphitheater fund accounts for the revenues that are committed for the operations of the Charles and Charleen Hinson Amphitheater.

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 (Ohio Revised Code 1901.26) 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.

Court Special Projects Fund:

The Court Special Projects fund is authorized by the State of Ohio (Ohio Revised Code 1901.26) and enacted by the City. A fee of \$8.00 is collected on each case in Mayor's Court to be used to pay for special projects of the court.

Clerk's Office Computer Fund:

The Clerk's Office Computer fund is authorized by the State of Ohio (Ohio Revised Code 1901.261) 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 in the office of the clerk of court, and the ongoing updates associated with computerization.

Subdivision Development Fund:

The Subdivision Development fund accounts for the revenues that are collected for private development inspections that are passed through to an engineering services firm.

Builder's Escrow Fund:

The Builder's Escrow fund accounts for revenues that are held in escrow related to private development and are restricted for community development purposes.

City of New Albany, Ohio

2022 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	650,000	46,000	490,000	-	-	-
Federal & State Grants	-	-	-	-	20,000	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	1,000	-	1,000
Interest Income	5,000	1,000	1,000	-	-	-
Other Revenue	-	-	-	-	-	-
Total Operating Revenue	655,000	47,000	491,000	1,000	20,000	1,000
Transfer In	-	-	-	-	-	-
Total Other Resources	-	-	-	-	-	-
Total Revenues	655,000	47,000	491,000	1,000	20,000	1,000
Police	-	-	-	1,000	20,000	2,250
Community Development	-	-	-	-	-	-
Public Service	155,000	20,000	65,000	-	-	-
Administrative Services	-	-	-	-	-	-
General Administration	-	-	-	-	-	-
Land & Building Maintenance	-	-	-	-	-	-
Total Operating Expenditures	155,000	20,000	65,000	1,000	20,000	2,250
<i>Net operating rev over(under) operating exp</i>	<i>500,000</i>	<i>27,000</i>	<i>426,000</i>	<i>-</i>	<i>-</i>	<i>(1,250)</i>
Infrastructure	1,000,000	20,000	30,000	-	-	-
Total Capital Expenditures	1,000,000	20,000	30,000	-	-	-
Transfer to Debt Service	-	-	-	-	-	-
Transfer to Capital Improvements	-	-	400,000	-	-	-
Total Transfers/Advances to Other Funds	-	-	400,000	-	-	-
Total Expenditures	1,155,000	40,000	495,000	1,000	20,000	2,250
<i>Excess (def) of revenues over expenditures</i>	<i>(500,000)</i>	<i>7,000</i>	<i>(4,000)</i>	<i>-</i>	<i>-</i>	<i>(1,250)</i>
Fund balances at beginning of year	928,383	135,663	234,086	14,474	63,164	7,154
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-
Fund balances at end of year	428,383	142,663	230,086	14,474	63,164	5,904

City of New Albany, Ohio

2022 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	-	-	-	-	3,500,000	2,199,945
Gas Tax & Motor Vehicle License Tax	-	-	-	-	-	-
Federal & State Grants	-	10,000	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	45,000	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Other Revenue	10,000	-	-	-	-	-
Total Operating Revenue	55,000	10,000	-	-	3,500,000	2,199,945
Transfer In	-	-	-	19,000	-	-
Total Other Resources	-	-	-	19,000	-	-
Total Revenues	55,000	10,000	-	19,000	3,500,000	2,199,945
Police	59,930	10,000	1,200	19,000	-	-
Community Development	-	-	-	-	2,874,212	-
Public Service	-	-	-	-	100,000	-
Administrative Services	-	-	-	-	-	-
General Administration	-	-	-	-	-	-
Land & Building Maintenance	-	-	-	-	-	-
Total Operating Expenditures	59,930	10,000	1,200	19,000	2,974,212	-
<i>Net operating rev over(under) operating exp</i>	<i>(4,930)</i>	<i>-</i>	<i>(1,200)</i>	<i>-</i>	<i>525,788</i>	<i>2,199,945</i>
Infrastructure	-	-	-	-	-	-
Total Capital Expenditures	-	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	525,788	2,199,945
Transfer to Capital Improvements	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	-	-	-	-	525,788	2,199,945
Total Expenditures	59,930	10,000	1,200	19,000	3,500,000	2,199,945
<i>Excess (def) of revenues over expenditures</i>	<i>(4,930)</i>	<i>-</i>	<i>(1,200)</i>	<i>-</i>	<i>-</i>	<i>-</i>
Fund balances at beginning of year	103,523	11,201	9,020	7,051	1,994,402	-
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-
Fund balances at end of year	98,593	11,201	7,820	7,051	1,994,402	-

City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Operations - Restricted (continued)

Operations - Restricted (continued)						
	Local Coronavirus Relief	Local Fiscal Recovery	Hotel Excise Tax	Healthy New Albany Facilities	Hinson Amphitheater	Alcohol Indigent
Funds from NACA/NAECA	-	-	-	-	-	-
Gas Tax & Motor Vehicle License Tax	-	-	-	-	-	-
Federal & State Grants	-	572,622	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	15,000	-
Fines & Forfeitures	-	-	-	-	-	1,000
Interest Income	-	-	-	-	-	-
Other Revenue	-	-	90,000	950,000	5,000	-
Total Operating Revenue	-	572,622	90,000	950,000	20,000	1,000
Transfer In	-	-	-	-	100,000	-
Total Other Resources	-	-	-	-	100,000	-
Total Revenues	-	572,622	90,000	950,000	120,000	1,000
Police	-	-	-	-	-	-
Community Development	-	-	90,000	-	-	-
Public Service	-	-	-	-	-	-
Administrative Services	-	-	-	-	-	1,000
General Administration	-	572,622	-	90,000	60,000	-
Land & Building Maintenance	-	-	-	479,000	-	-
Total Operating Expenditures	-	572,622	90,000	569,000	60,000	1,000
<i>Net operating rev over(under) operating exp</i>	-	-	-	381,000	60,000	-
Infrastructure	-	-	-	-	-	-
Total Capital Expenditures	-	-	-	-	-	-
Transfer to Debt Service	-	-	-	494,923	-	-
Transfer to Capital Improvements	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	-	-	-	494,923	-	-
Total Expenditures	-	572,622	90,000	1,063,923	60,000	1,000
<i>Excess (def) of revenues over expenditures</i>	-	-	-	(113,923)	60,000	-
Fund balances at beginning of year	-	-	-	455,226	-	12,065
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-
Fund balances at end of year	-	-	-	341,303	60,000	12,065

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted (continued)

Operations - Restricted (continued)						
	Mayors Court Computer	Court Special Projects	Clerk's Office Computer	Subdivision Development	Builder's Escrow	Total
Funds from NACA/NAECA	-	-	-	-	-	5,699,945
Gas Tax & Motor Vehicle License Tax	-	-	-	-	-	1,186,000
Federal & State Grants	-	-	-	-	-	602,622
Licenses & Permits	-	-	-	-	500,000	500,000
Charges for Services	-	-	-	500,000	-	560,000
Fines & Forfeitures	4,000	1,000	1,000	-	-	9,000
Interest Income	-	-	-	-	-	7,000
Other Revenue	-	-	-	-	-	1,055,000
Total Operating Revenue	4,000	1,000	1,000	500,000	500,000	9,619,567
Transfer In	-	-	-	-	-	119,000
Total Other Resources	-	-	-	-	-	119,000
Total Revenues	4,000	1,000	1,000	500,000	500,000	9,738,567
Police	-	-	-	-	-	113,380
Community Development	-	-	-	1,000,000	600,000	4,564,212
Public Service	-	-	-	-	-	340,000
Administrative Services	1,000	1,000	1,000	-	-	4,000
General Administration	-	-	-	-	-	722,622
Land & Building Maintenance	-	-	-	-	-	479,000
Total Operating Expenditures	1,000	1,000	1,000	1,000,000	600,000	6,223,214
<i>Net operating rev over(under) operating exp</i>	<i>3,000</i>	<i>-</i>	<i>-</i>	<i>(500,000)</i>	<i>(100,000)</i>	<i>3,515,353</i>
Infrastructure	-	-	-	-	-	1,050,000
Total Capital Expenditures	-	-	-	-	-	1,050,000
Transfer to Debt Service	-	-	-	-	-	3,220,656
Transfer to Capital Improvements	-	-	-	-	-	400,000
Total Transfers/Advances to Other Funds	-	-	-	-	-	3,620,656
Total Expenditures	1,000	1,000	1,000	1,000,000	600,000	10,893,870
<i>Excess (def) of revenues over expenditures</i>	<i>3,000</i>	<i>-</i>	<i>-</i>	<i>(500,000)</i>	<i>(100,000)</i>	<i>(1,155,303)</i>
Fund balances at beginning of year	6,137	-	-	1,217,343	954,282	6,153,175
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-
Fund balances at end of year	9,137	-	-	717,343	854,282	4,997,872

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Fund Summaries - Operations - Restricted

Street Construction, Maintenance & Repair Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Gas Tax & Motor Vehicle License Tax	\$ 431,627	\$ 417,630	\$ 470,028	\$ 539,607	\$ 575,000	\$ 650,000	\$ 669,500	\$ 689,585	\$ 710,273	
Interest Income	8,431	20,624	45,041	31,108	13,000	5,000	5,150	5,305	5,464	
Total Operating Revenue	440,058	438,254	515,069	570,715	588,000	655,000	674,650	694,890	715,736	
Total Revenues	440,058	438,254	515,069	570,715	588,000	655,000	674,650	694,890	715,736	
Public Service	89,829	79,128	67,835	120,201	135,000	155,000	159,650	164,440	169,373	
Total Operating Expenditures	89,829	79,128	67,835	120,201	135,000	155,000	159,650	164,440	169,373	
<i>Net operating rev over(under) operating exp</i>	<i>350,229</i>	<i>359,126</i>	<i>447,233</i>	<i>450,514</i>	<i>453,000</i>	<i>500,000</i>	<i>515,000</i>	<i>530,450</i>	<i>546,364</i>	
Infrastructure	171,869	151,259	283,304	310,606	800,000	1,000,000	300,000	300,000	300,000	
Total Capital Expenditures	171,869	151,259	283,304	310,606	800,000	1,000,000	300,000	300,000	300,000	
Total Expenditures	261,698	230,387	351,139	430,807	935,000	1,155,000	459,650	464,440	469,373	
<i>Excess (def) of revenues over expenditures</i>	<i>178,360</i>	<i>207,867</i>	<i>163,929</i>	<i>139,908</i>	<i>(347,000)</i>	<i>(500,000)</i>	<i>215,000</i>	<i>230,450</i>	<i>246,364</i>	
Fund balances at beginning of year	480,841	675,020	933,100	1,111,252	1,265,383	928,383	428,383	643,383	873,833	
Lapsed Encumbrances (Appropriations 2021)	15,819	50,213	14,223	14,223	10,000	-	-	-	-	
Fund balances at end of year	\$ 675,020	\$ 933,100	\$ 1,111,252	\$ 1,265,383	\$ 928,383	\$ 428,383	\$ 643,383	\$ 873,833	\$ 1,120,196	

State Highway Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Gas Tax & Motor Vehicle License Tax	\$ 34,998	\$ 33,862	\$ 38,110	\$ 43,752	\$ 41,000	\$ 46,000	\$ 47,380	\$ 48,801	\$ 50,265	
Interest Income	1,067	2,103	4,138	3,295	1,300	1,000	1,030	1,061	1,093	
Total Operating Revenue	36,065	35,965	42,248	47,047	42,300	47,000	48,410	49,862	51,358	
Total Revenues	36,065	35,965	42,248	47,047	42,300	47,000	48,410	49,862	51,358	
Public Service	10,834	18,322	8,292	17,130	20,000	20,000	20,000	20,000	20,000	
Total Operating Expenditures	10,834	18,322	8,292	17,130	20,000	20,000	20,000	20,000	20,000	
<i>Net operating rev over(under) operating exp</i>	<i>25,231</i>	<i>17,643</i>	<i>33,956</i>	<i>29,918</i>	<i>22,300</i>	<i>27,000</i>	<i>28,410</i>	<i>29,862</i>	<i>31,358</i>	
Infrastructure	-	11,450	-	39,155	20,000	20,000	20,000	20,000	20,000	
Total Capital Expenditures	-	11,450	-	39,155	20,000	20,000	20,000	20,000	20,000	
Total Expenditures	10,834	29,772	8,292	56,285	40,000	40,000	40,000	40,000	40,000	
<i>Excess (def) of revenues over expenditures</i>	<i>25,231</i>	<i>6,193</i>	<i>33,956</i>	<i>(9,238)</i>	<i>2,300</i>	<i>7,000</i>	<i>8,410</i>	<i>9,862</i>	<i>11,358</i>	
Fund balances at beginning of year	64,872	90,758	98,219	132,175	123,363	135,663	142,663	151,073	160,935	
Lapsed Encumbrances (Appropriations 2021)	655	1,268	-	425	10,000	-	-	-	-	
Fund balances at end of year	\$ 90,758	\$ 98,219	\$ 132,175	\$ 123,363	\$ 135,663	\$ 142,663	\$ 151,073	\$ 160,935	\$ 172,293	

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Fund Summaries - Operations - Restricted

Permissive Tax Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Gas Tax & Motor Vehicle License Tax	\$ 75,630	\$ 73,626	\$ 73,017	\$ 77,083	\$ 85,000	\$ 490,000	\$ 72,100	\$ 74,263	\$ 76,491	
Interest Income	4,814	3,679	6,856	5,078	2,300	1,000	1,030	1,061	1,093	
Total Operating Revenue	80,444	77,305	79,874	82,161	87,300	491,000	73,130	75,324	77,584	
Total Revenues	80,444	77,305	79,874	82,161	87,300	491,000	73,130	75,324	77,584	
Public Service	65,000	65,000	61,645	33,000	65,000	65,000	66,950	68,959	71,027	
Total Operating Expenditures	65,000	65,000	61,645	33,000	65,000	65,000	66,950	68,959	71,027	
<i>Net operating rev over(under) operating exp</i>	<i>15,444</i>	<i>12,305</i>	<i>18,229</i>	<i>49,161</i>	<i>22,300</i>	<i>426,000</i>	<i>6,180</i>	<i>6,365</i>	<i>6,556</i>	
Infrastructure	4,000	-	-	7,332	30,000	30,000	30,000	30,000	30,000	
Total Capital Expenditures	4,000	-	-	7,332	30,000	30,000	30,000	30,000	30,000	
Transfer to Capital Improvements	-	-	-	-	-	400,000	-	-	-	
Total Transfers/Advances to Other Funds	-	-	-	-	-	400,000	-	-	-	
Total Expenditures	69,000	65,000	61,645	40,332	95,000	495,000	96,950	98,959	101,027	
<i>Excess (def) of revenues over expenditures</i>	<i>11,444</i>	<i>12,305</i>	<i>18,229</i>	<i>41,829</i>	<i>(7,700)</i>	<i>(4,000)</i>	<i>(23,820)</i>	<i>(23,635)</i>	<i>(23,444)</i>	
Fund balances at beginning of year	114,766	156,210	178,264	199,957	241,786	234,086	230,086	206,266	182,632	
Lapsed Encumbrances (Appropriations 2021)	30,000	9,749	3,465	-	-	-	-	-	-	
Fund balances at end of year	\$ 156,210	\$ 178,264	\$ 199,957	\$ 241,786	\$ 234,086	\$ 230,086	\$ 206,266	\$ 182,632	\$ 159,188	

Drug Use Prevention Program Grant Fund																		
	2017		2018		2019		2020		2021		2022		2023		2024		2025	
	Actual		Actual		Actual		Actual		Amended		Proposed		Projected		Projected		Projected	
Federal & State Grants	\$	35,100	\$	17,766	\$	-	\$	10,298	\$	36,000	\$	20,000	\$	20,600	\$	21,218	\$	21,855
Total Operating Revenue		35,100		17,766		-		10,298		36,000		20,000		20,600		21,218		21,855
Total Revenues		35,100		17,766		-		10,298		36,000		20,000		20,600		21,218		21,855
Police		66,316		-		-		-		36,000		20,000		20,600		21,218		21,855
Total Operating Expenditures		66,316		-		-		-		36,000		20,000		20,600		21,218		21,855
<i>Net operating rev over(under) operating exp</i>		(31,216)		17,766		-		10,298		-		-		-		-		-
Total Expenditures		66,316		-		-		-		36,000		20,000		20,600		21,218		21,855
<i>Excess (def) of revenues over expenditures</i>		(31,216)		17,766		-		10,298		-		-		-		-		-
Fund balances at beginning of year		66,316		35,100		52,866		52,866		63,164		63,164		63,164		63,164		63,164
Lapsed Encumbrances (Appropriations 2021)		-		-		-		-		-		-		-		-		-
Fund balances at end of year	\$	35,100	\$	52,866	\$	52,866	\$	63,164	\$	63,164	\$	63,164	\$	63,164	\$	63,164	\$	63,164

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Fund Summaries - Operations - Restricted

Law Enforcement & Education Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Fines & Forfeitures	\$ 68	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Operating Revenue	68	-	-	-	1,000	1,000	1,000	1,000	1,000
Total Revenues	68	-	-	-	1,000	1,000	1,000	1,000	1,000
Police	179	-	500	664	2,250	2,250	1,000	1,000	1,000
Total Operating Expenditures	179	-	500	664	2,250	2,250	1,000	1,000	1,000
<i>Net operating rev over(under) operating exp</i>	<i>(111)</i>	<i>-</i>	<i>(500)</i>	<i>(664)</i>	<i>(1,250)</i>	<i>(1,250)</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Expenditures	179	-	500	664	2,250	2,250	1,000	1,000	1,000
<i>Excess (def) of revenues over expenditures</i>	<i>(111)</i>	<i>-</i>	<i>(500)</i>	<i>(664)</i>	<i>(1,250)</i>	<i>(1,250)</i>	<i>-</i>	<i>-</i>	<i>-</i>
Fund balances at beginning of year	9,679	9,568	9,568	9,068	8,404	7,154	5,904	5,904	5,904
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 9,568	\$ 9,568	\$ 9,068	\$ 8,404	\$ 7,154	\$ 5,904	\$ 5,904	\$ 5,904	\$ 5,904

Safety Town Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Charges for Services	\$ 26,948	\$ 31,667	\$ 30,242	\$ -	\$ 44,000	\$ 45,000	\$ 46,350	\$ 47,741	\$ 49,173
Other Revenue	9,000	1,000	2,500	-	10,000	10,000	10,300	10,609	10,927
Total Operating Revenue	35,948	32,667	32,742	-	54,000	55,000	56,650	58,350	60,100
Total Revenues	35,948	32,667	32,742	-	54,000	55,000	56,650	58,350	60,100
Police	20,426	24,615	16,944	6,240	34,000	59,930	44,728	46,070	47,452
Total Operating Expenditures	20,426	24,615	16,944	6,240	34,000	59,930	44,728	46,070	47,452
<i>Net operating rev over(under) operating exp</i>	<i>15,522</i>	<i>8,052</i>	<i>15,798</i>	<i>(6,240)</i>	<i>20,000</i>	<i>(4,930)</i>	<i>11,922</i>	<i>12,280</i>	<i>12,648</i>
Vehicles, Machinery & Equipment	25,000	-	-	-	-	-	-	-	-
Total Capital Expenditures	25,000	-	-	-	-	-	-	-	-
Total Expenditures	45,426	24,615	16,944	6,240	34,000	59,930	44,728	46,070	47,452
<i>Excess (def) of revenues over expenditures</i>	<i>(9,478)</i>	<i>8,052</i>	<i>15,798</i>	<i>(6,240)</i>	<i>20,000</i>	<i>(4,930)</i>	<i>11,922</i>	<i>12,280</i>	<i>12,648</i>
Fund balances at beginning of year	92,481	83,406	91,458	109,147	103,523	103,523	98,593	110,515	122,795
Lapsed Encumbrances (Appropriations 2021)	403	-	1,891	616	(20,000)	-	-	-	-
Fund balances at end of year	\$ 83,406	\$ 91,458	\$ 109,147	\$ 103,523	\$ 103,523	\$ 98,593	\$ 110,515	\$ 122,795	\$ 135,443

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

DUI Grant Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Federal & State Grants	\$ 3,237	\$ 4,097	\$ 1,082	\$ 3,092	\$ 5,000	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927	
Other Revenue	920	-	-	-	-	-	-	-	-	
Total Operating Revenue	4,157	4,097	1,082	3,092	5,000	10,000	10,300	10,609	10,927	
Total Revenues	4,157	4,097	1,082	3,092	5,000	10,000	10,300	10,609	10,927	
Police	4,157	1,023	-	3,092	8,500	10,000	10,300	10,609	10,927	
Total Operating Expenditures	4,157	1,023	-	3,092	8,500	10,000	10,300	10,609	10,927	
<i>Net operating rev over(under) operating exp</i>	<i>-</i>	<i>3,074</i>	<i>1,082</i>	<i>-</i>	<i>(3,500)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Total Expenditures	4,157	1,023	-	3,092	8,500	10,000	10,300	10,609	10,927	
<i>Excess (def) of revenues over expenditures</i>	<i>-</i>	<i>3,074</i>	<i>1,082</i>	<i>-</i>	<i>(3,500)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Fund balances at beginning of year	10,545	10,545	13,619	14,701	14,701	11,201	11,201	11,201	11,201	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 10,545	\$ 13,619	\$ 14,701	\$ 14,701	\$ 11,201	\$ 11,201	\$ 11,201	\$ 11,201	\$ 11,201	

Law Enforcement Assistance Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Federal & State Grants	\$ 7,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operating Revenue	7,820	-	-	-	-	-	-	-	-	
Total Revenues	7,820	-	-	-	-	-	-	-	-	
Police	-	-	-	-	1,200	1,200	-	-	-	
Total Operating Expenditures	-	-	-	-	1,200	1,200	-	-	-	
<i>Net operating rev over(under) operating exp</i>	<i>7,820</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(1,200)</i>	<i>(1,200)</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Total Expenditures	-	-	-	-	1,200	1,200	-	-	-	
<i>Excess (def) of revenues over expenditures</i>	<i>7,820</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(1,200)</i>	<i>(1,200)</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Fund balances at beginning of year	1,200	9,020	9,020	9,020	9,020	9,020	7,820	7,820	7,820	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	1,200	-	-	-	-	
Fund balances at end of year	\$ 9,020	\$ 9,020	\$ 9,020	\$ 9,020	\$ 9,020	\$ 7,820	\$ 7,820	\$ 7,820	\$ 7,820	

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

K-9 Patrol Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	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	19,000	19,190	19,382	19,576
Total Other Resources	-	-	-	14,600	14,600	19,000	19,190	19,382	19,576
Total Revenues	-	2,500	10,000	14,600	14,600	19,000	20,190	20,382	20,576
Police	-	-	2,951	17,584	17,100	19,000	19,190	19,382	19,576
Total Operating Expenditures	-	-	2,951	17,584	17,100	19,000	19,190	19,382	19,576
<i>Net operating rev over(under) operating exp</i>	-	<i>2,500</i>	<i>7,049</i>	<i>(2,984)</i>	<i>(2,500)</i>	-	<i>1,000</i>	<i>1,000</i>	<i>1,000</i>
Total Expenditures	-	-	2,951	17,584	17,100	19,000	19,190	19,382	19,576
<i>Excess (def) of revenues over expenditures</i>	-	<i>2,500</i>	<i>7,049</i>	<i>(2,984)</i>	<i>(2,500)</i>	-	<i>1,000</i>	<i>1,000</i>	<i>1,000</i>
Fund balances at beginning of year	75	75	2,575	9,624	6,640	7,051	7,051	8,051	9,051
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	2,911	-	-	-	-
Fund balances at end of year	\$ 75	\$ 2,575	\$ 9,624	\$ 6,640	\$ 7,051	\$ 7,051	\$ 8,051	\$ 9,051	\$ 10,051

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

Economic Development (NACA) Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Funds from NACA/NAECA	\$ 2,321,543	\$ 2,463,343	\$ 3,049,010	\$ 3,118,735	\$ 3,100,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	
Federal & State Grants	-	-	14,288	-	-	-	-	-	-	
Other Revenue	311,543	1,669,103	-	-	-	-	-	-	-	
Total Operating Revenue	2,633,086	4,132,446	3,063,298	3,118,735	3,100,000	3,500,000	3,500,000	3,500,000	3,500,000	
Total Revenues	2,633,086	4,132,446	3,063,298	3,118,735	3,100,000	3,500,000	3,500,000	3,500,000	3,500,000	
Community Development	1,623,305	2,259,020	3,016,666	2,382,944	2,770,862	2,874,212	2,874,000	3,187,800	3,369,800	
Public Service	-	128,548	163,000	-	100,000	100,000	100,000	100,000	100,000	
Total Operating Expenditures	1,623,305	2,387,568	3,179,666	2,382,944	2,870,862	2,974,212	2,974,000	3,287,800	3,469,800	
<i>Net operating rev over(under) operating exp</i>	<i>1,009,781</i>	<i>1,744,879</i>	<i>(116,368)</i>	<i>735,791</i>	<i>229,138</i>	<i>525,788</i>	<i>526,000</i>	<i>212,200</i>	<i>30,200</i>	
Infrastructure	-	1,629	-	-	-	-	-	-	-	
Total Capital Expenditures	-	1,629	-	-	-	-	-	-	-	
Transfer to Debt Service	561,543	528,738	525,438	527,038	529,138	525,788	526,000	212,200	30,200	
Total Transfers/Advances to Other Funds	561,543	528,738	525,438	527,038	529,138	525,788	526,000	212,200	30,200	
Total Expenditures	2,184,848	2,917,935	3,705,104	2,909,982	3,400,000	3,500,000	3,500,000	3,500,000	3,500,000	
<i>Excess (def) of revenues over expenditures</i>	<i>448,238</i>	<i>1,214,512</i>	<i>(641,806)</i>	<i>208,753</i>	<i>(300,000)</i>	-	-	-	-	
Fund balances at beginning of year	225,127	762,149	2,340,719	1,868,923	2,294,402	1,994,402	1,994,402	1,994,402	1,994,402	
Lapsed Encumbrances (Appropriations 2021)	88,784	364,059	170,009	216,727	-	-	-	-	-	
Fund balances at end of year	762,149	2,340,719	1,868,923	2,294,402	1,994,402	1,994,402	1,994,402	1,994,402	1,994,402	

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

Economic Development (NAECA) Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Funds from NACA/NAECA	\$ -	\$ -	\$ 452,768	\$ 755,605	\$ 2,242,086	2,199,945	\$ 2,199,945	\$ 2,199,945	\$ 2,199,945
Total Operating Revenue	-	-	452,768	755,605	2,242,086	2,199,945	2,199,945	2,199,945	2,199,945
Total Revenues	-	-	452,768	755,605	2,242,086	2,199,945	2,199,945	2,199,945	2,199,945
<i>Net operating rev over(under) operating exp</i>	-	-	452,768	755,605	2,242,086	2,199,945	2,199,945	2,199,945	2,199,945
Transfer to Debt Service	-	-	452,768	755,605	2,242,086	2,199,945	2,199,945	2,199,945	2,199,945
Total Transfers/Advances to Other Funds	-	-	452,768	755,605	2,242,086	2,199,945	2,199,945	2,199,945	2,199,945
Total Expenditures	-	-	452,768	755,605	2,242,086	2,199,945	2,199,945	2,199,945	2,199,945
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-
Fund balances at end of year	-	-	-	-	-	-	-	-	-

Local Coronavirus Relief Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Federal & State Grants	\$ -	\$ -	\$ -	\$ 530,531	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	-	741	225	-	-	-	-
Total Operating Revenue	-	-	-	531,271	225	-	-	-	-
Total Revenues	-	-	-	531,271	225	-	-	-	-
General Administration	-	-	-	530,530	-	-	-	-	-
Total Operating Expenditures	-	-	-	530,530	-	-	-	-	-
<i>Net operating rev over(under) operating exp</i>	-	-	-	741	225	-	-	-	-
Total Expenditures	-	-	-	530,530	-	-	-	-	-
<i>Excess (def) of revenues over expenditures</i>	-	-	-	741	225	-	-	-	-
Fund balances at beginning of year	-	-	-	-	741	-	-	-	-
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	(966)	-	-	-	-
Fund balances at end of year	-	-	-	741	-	-	-	-	-

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

Healthy New Albany Facilities Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Other Revenue	\$ 953,733	\$ 1,015,062	\$ 986,290	\$ 1,384,534	\$ 900,000	\$ 950,000	\$ 959,500	\$ 969,095	\$ 978,786	
Total Operating Revenue	953,733	1,015,062	986,290	1,384,534	900,000	950,000	959,500	969,095	978,786	
Advance In	-	-	275,000	-	-	-	-	-	-	
Total Other Resources	-	-	275,000	-	-	-	-	-	-	
Total Revenues	953,733	1,015,062	1,261,290	1,384,534	900,000	950,000	959,500	969,095	978,786	
General Administration	-	-	361,000	56,893	85,000	90,000	92,700	95,481	98,345	
Land & Building Maintenance	385,488	459,976	414,036	449,080	517,000	479,000	493,370	508,171	523,416	
Total Operating Expenditures	385,488	459,976	775,036	505,974	602,000	569,000	586,070	603,652	621,762	
<i>Net operating rev over(under) operating exp</i>	568,245	555,087	486,254	878,560	298,000	381,000	373,430	365,443	357,024	
Transfer to Debt Service	425,000	352,538	511,926	773,288	222,268	494,923	389,325	465,465	474,900	
Advances Out	-	-	-	-	275,000	-	-	-	-	
Total Transfers/Advances to Other Funds	425,000	352,538	511,926	773,288	497,268	494,923	389,325	465,465	474,900	
Total Expenditures	810,488	812,514	1,286,962	1,279,262	1,099,268	1,063,923	975,395	1,069,117	1,096,662	
<i>Excess (def) of revenues over expenditures</i>	143,245	202,549	(25,672)	105,272	(199,268)	(113,923)	(15,895)	(100,022)	(117,876)	
Fund balances at beginning of year	218,612	362,495	565,044	539,869	654,494	455,226	341,303	325,408	225,386	
Lapsed Encumbrances (Appropriations 2021)	638	-	497	9,353	-	-	-	-	-	
Fund balances at end of year	\$ 362,495	\$ 565,044	\$ 539,869	\$ 654,494	\$ 455,226	\$ 341,303	\$ 325,408	\$ 225,386	\$ 107,510	

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Fund Summaries - Operations - Restricted

Hinson Amphitheater Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	15,000	\$ 25,000	\$ 35,000	\$ 45,000
Other Revenue	-	-	-	-	-	5,000	7,500	10,000	12,500
Total Operating Revenue	-	-	-	-	-	20,000	32,500	45,000	57,500
Transfer In	-	-	-	-	-	100,000	-	-	-
Total Other Resources	-	-	-	-	-	100,000	-	-	-
Total Revenues	-	-	-	-	-	120,000	32,500	45,000	57,500
General Administration	-	-	-	-	-	60,000	62,500	65,000	67,500
Total Operating Expenditures	-	-	-	-	-	60,000	62,500	65,000	67,500
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	-	60,000	(30,000)	(20,000)	(10,000)
Total Expenditures	-	-	-	-	-	60,000	62,500	65,000	67,500
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	-	60,000	(30,000)	(20,000)	(10,000)
Fund balances at beginning of year	-	-	-	-	-	-	60,000	30,000	10,000
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	60,000	\$ 30,000	\$ 10,000	\$ -

Alcohol Indigent Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Fines & Forfeitures	\$ 1,257	\$ 1,008	\$ 888	\$ 422	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Operating Revenue	1,257	1,008	888	422	1,000	1,000	1,000	1,000	1,000
Total Revenues	1,257	1,008	888	422	1,000	1,000	1,000	1,000	1,000
Administrative Services	-	-	-	-	-	1,000	-	-	-
Total Operating Expenditures	-	-	-	-	-	1,000	-	-	-
<i>Net operating rev over(under) operating exp</i>	1,257	1,008	888	422	1,000	-	1,000	1,000	1,000
<i>Excess (def) of revenues over expenditures</i>	1,257	1,008	888	422	1,000	-	1,000	1,000	1,000
Fund balances at beginning of year	7,491	8,748	9,756	10,644	11,065	12,065	12,065	13,065	14,065
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 8,748	\$ 9,756	\$ 10,644	\$ 11,065	\$ 12,065	\$ 12,065	\$ 13,065	\$ 14,065	\$ 15,065

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

Mayor's Court Computer Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Fines & Forfeitures	\$ 4,735	\$ 4,545	\$ 3,681	\$ 2,169	\$ 4,000	\$ 4,000	\$ 4,120	\$ 4,244	\$ 4,371
Total Operating Revenue	4,735	4,545	3,681	2,169	4,000	4,000	4,120	4,244	4,371
Total Revenues	4,735	4,545	3,681	2,169	4,000	4,000	4,120	4,244	4,371
Administrative Services	5,600	775	-	-	-	1,000	1,000	1,000	1,000
Total Operating Expenditures	5,600	775	-	-	-	1,000	1,000	1,000	1,000
<i>Net operating rev over(under) operating exp</i>	(865)	3,770	3,681	2,169	4,000	3,000	3,120	3,244	3,371
Vehicles, Machinery & Equipment	-	-	-	-	22,000	-	-	-	-
Total Capital Expenditures	-	-	-	-	22,000	-	-	-	-
Total Expenditures	5,600	775	-	-	22,000	1,000	1,000	1,000	1,000
<i>Excess (def) of revenues over expenditures</i>	(865)	3,770	3,681	2,169	(18,000)	3,000	3,120	3,244	3,371
Fund balances at beginning of year	13,012	12,747	17,512	21,193	24,137	6,137	9,137	12,257	15,501
Lapsed Encumbrances (Appropriations 2021)	600	995	-	775	-	-	-	-	-
Fund balances at end of year	\$ 12,747	\$ 17,512	\$ 21,193	\$ 24,137	\$ 6,137	\$ 9,137	\$ 12,257	\$ 15,501	\$ 18,872

Court Special Projects Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Operating Revenue	-	-	-	-	-	1,000	1,000	1,000	1,000
Total Revenues	-	-	-	-	-	1,000	1,000	1,000	1,000
Administrative Services	-	-	-	-	-	1,000	1,000	1,000	1,000
Total Operating Expenditures	-	-	-	-	-	1,000	1,000	1,000	1,000
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	1,000	1,000	1,000	1,000
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

Clerk's Office Computer Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Operating Revenue	-	-	-	-	-	1,000	1,000	1,000	1,000
Total Revenues	-	-	-	-	-	1,000	1,000	1,000	1,000
Administrative Services	-	-	-	-	-	1,000	1,000	1,000	1,000
Total Operating Expenditures	-	-	-	-	-	1,000	1,000	1,000	1,000
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	1,000	1,000	1,000	1,000
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Subdivision Development Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Charges for Services	\$ 338,744	\$ 419,655	\$ 662,080	\$ 397,749	\$ 700,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Operating Revenue	338,744	419,655	662,080	397,749	700,000	500,000	500,000	500,000	500,000
Total Revenues	338,744	419,655	662,080	397,749	700,000	500,000	500,000	500,000	500,000
Community Development	181,494	421,016	415,021	368,185	450,000	1,000,000	700,000	700,000	700,000
Total Operating Expenditures	181,494	421,016	415,021	368,185	450,000	1,000,000	700,000	700,000	700,000
<i>Net operating rev over(under) operating exp</i>	157,250	(1,361)	247,059	29,564	250,000	(500,000)	(200,000)	(200,000)	(200,000)
Total Expenditures	181,494	421,016	415,021	368,185	450,000	1,000,000	700,000	700,000	700,000
<i>Excess (def) of revenues over expenditures</i>	157,250	(1,361)	247,059	29,564	250,000	(500,000)	(200,000)	(200,000)	(200,000)
Fund balances at beginning of year	534,832	692,081	690,720	937,779	967,343	1,217,343	717,343	517,343	317,343
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 692,081	\$ 690,720	\$ 937,779	\$ 967,343	\$ 1,217,343	\$ 717,343	\$ 517,343	\$ 317,343	\$ 117,343

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

Builder's Escrow Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Licenses & Permits	\$ 915,056	\$ 289,287	\$ 347,934	\$ 625,434	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	
Total Operating Revenue	915,056	289,287	347,934	625,434	500,000	500,000	500,000	500,000	500,000	
Total Revenues	915,056	289,287	347,934	625,434	500,000	500,000	500,000	500,000	500,000	
Community Development	651,625	303,545	708,439	404,055	600,000	600,000	600,000	600,000	600,000	
Total Operating Expenditures	651,625	303,545	708,439	404,055	600,000	600,000	600,000	600,000	600,000	
<i>Net operating rev over(under) operating exp</i>	263,431	(14,259)	(360,504)	221,379	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	
Total Expenditures	651,625	303,545	708,439	404,055	600,000	600,000	600,000	600,000	600,000	
<i>Excess (def) of revenues over expenditures</i>	263,431	(14,259)	(360,504)	221,379	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	
Fund balances at beginning of year	944,235	1,207,666	1,193,407	832,903	1,054,282	954,282	854,282	754,282	654,282	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 1,207,666	\$ 1,193,407	\$ 832,903	\$ 1,054,282	\$ 954,282	\$ 854,282	\$ 754,282	\$ 654,282	\$ 554,282	

Legend

Corporation Boundary

CommunityReinvestmentArea

CRA

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

EOZ-AREA

District

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

Updated: October 28, 2021

Disclaimer: This map is to be used for reference purposes only and the city of New Albany, Ohio is not responsible for any inaccuracies herein contained. No responsibility is assumed for damages or other liabilities due to the accuracy, availability, use or misuse of the information herein provided. Please contact the Community Development Department for zoning verification.



Community Reinvestment Areas

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

2022 Annual Budget

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	3,797,793	2,125,962	1,567,646	3,656,818	11,148,219
Total Operating Revenue	3,797,793	2,125,962	1,567,646	3,656,818	11,148,219
Total Revenues	3,797,793	2,125,962	1,567,646	3,656,818	11,148,219
Community Development	3,797,793	2,125,962	1,567,646	3,656,818	11,148,219
Total Operating Expenditures	3,797,793	2,125,962	1,567,646	3,656,818	11,148,219
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	-
Total Expenditures	3,797,793	2,125,962	1,567,646	3,656,818	11,148,219
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	-
Fund balances at beginning of year	0	-	-	-	0
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-
Fund balances at end of year	0	-	-	-	0

City of New Albany, Ohio

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Fund Summaries - Operations - Economic Opportunity Zone

Oak Grove Economic Opportunity Zone Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Income Tax	\$ 4,349,306	\$ 3,670,007	\$ 4,410,287	\$ 4,555,414	\$ 4,300,000	\$ 3,797,793	\$ 3,685,773	\$ 4,052,268	\$ 4,201,190	
Total Operating Revenue	4,349,306	3,670,007	4,410,287	4,555,414	4,300,000	3,797,793	3,685,773	4,052,268	4,201,190	
Total Revenues	4,349,306	3,670,007	4,410,287	4,555,414	4,300,000	3,797,793	3,685,773	4,052,268	4,201,190	
Community Development	4,349,306	3,670,007	4,410,287	4,555,414	3,497,280	3,797,793	3,685,773	4,052,268	4,201,190	
Total Operating Expenditures	4,349,306	3,670,007	4,410,287	4,555,414	3,497,280	3,797,793	3,685,773	4,052,268	4,201,190	
<i>Net operating rev over(under) operating exp</i>	-	-	-	0	802,720	-	-	-	-	
Total Expenditures	4,349,306	3,670,007	4,410,287	4,555,414	3,497,280	3,797,793	3,685,773	4,052,268	4,201,190	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	0	802,720	-	-	-	-	
Fund balances at beginning of year	-	-	-	-	0	0	0	0	0	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	(802,720)	-	-	-	-	
Fund balances at end of year	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

Central College Economic Opportunity Zone Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Income Tax	\$ 1,281,912	\$ 1,945,957	\$ 3,010,043	\$ 2,141,887	\$ 3,200,000	\$ 2,125,962	\$ 1,922,650	\$ 2,356,080	\$ 2,466,925	
Total Operating Revenue	1,281,912	1,945,957	3,010,043	2,141,887	3,200,000	2,125,962	1,922,650	2,356,080	2,466,925	
Total Revenues	1,281,912	1,945,957	3,010,043	2,141,887	3,200,000	2,125,962	1,922,650	2,356,080	2,466,925	
Community Development	1,281,912	1,945,957	3,010,043	2,141,887	1,751,029	2,125,962	1,922,650	2,356,080	2,466,925	
Total Operating Expenditures	1,281,912	1,945,957	3,010,043	2,141,887	1,751,029	2,125,962	1,922,650	2,356,080	2,466,925	
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	1,448,971	-	-	-	-	
Total Expenditures	1,281,912	1,945,957	3,010,043	2,141,887	1,751,029	2,125,962	1,922,650	2,356,080	2,466,925	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	1,448,971	-	-	-	-	
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	(1,448,971)	-	-	-	-	
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

[illegible]

NEW ALBANY

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

2022 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	3,592,919	1,173,209	-	-	-	4,766,128
Federal & State Grants	2,950,000	-	-	-	-	2,950,000
Charges for Services	40,000	5,000	450,000	25,000	-	520,000
Interest Income	35,000	15,000	25,000	-	31,000	106,000
Total Operating Revenue	6,617,919	1,193,209	475,000	25,000	31,000	8,342,128
Debt Proceeds	2,450,000	-	12,075,923	-	-	14,525,923
Transfer In	400,000	500,000	-	-	-	900,000
Total Other Resources	2,850,000	500,000	12,075,923	-	-	15,425,923
Total Revenues	9,467,919	1,693,209	12,550,923	25,000	31,000	23,768,051
Finance	80,000	25,000	-	-	1,500	106,500
Total Operating Expenditures	80,000	25,000	-	-	1,500	106,500
Net operating rev over(under) operating exp	9,387,919	1,668,209	12,550,923	25,000	29,500	23,661,551
Vehicles, Machinery & Equipment	-	-	15,000	-	-	15,000
Land & Buildings	4,700,000	3,830,000	-	-	-	8,530,000
Infrastructure	10,510,000	800,000	-	300,000	-	11,610,000
Total Capital Expenditures	15,210,000	4,630,000	15,000	300,000	-	20,155,000
Total Expenditures	15,290,000	4,655,000	15,000	300,000	1,500	20,261,500
Excess (def) of revenues over expenditures	(5,822,081)	(2,961,791)	12,535,923	(275,000)	29,500	3,506,551
Fund balances at beginning of year	7,902,559	3,213,186	(4,737,175)	332,045	10,728,125	17,438,739
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-
Fund balances at end of year	2,080,478	251,395	7,798,748	57,045	10,757,625	20,945,290

City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

Capital Improvement Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Income Tax	\$ 2,331,213	\$ 2,816,729	\$ 3,049,135	\$ 3,101,614	\$ 3,575,000	\$ 3,592,919	\$ 3,555,095	\$ 3,984,694	\$ 3,968,552	
Federal & State Grants	672,303	-	-	161,059	1,750,000	2,950,000	-	-	-	
Charges for Services	26,534	16,425	35,840	37,397	48,000	40,000	41,200	42,436	43,709	
Interest Income	76,983	185,949	391,253	173,960	70,000	35,000	36,050	37,132	38,245	
Other Revenue	262,732	-	-	227,142	80,000	-	-	-	-	
Total Operating Revenue	3,369,765	3,019,103	3,476,228	3,701,172	5,523,000	6,617,919	3,632,345	4,064,262	4,050,507	
Debt Proceeds	-	-	-	-	-	2,450,000	-	30,000,000	-	
Transfer In	-	2,000,000	2,500,000	-	8,000,000	400,000	-	-	-	
Total Other Resources	-	2,000,000	2,500,000	-	8,000,000	2,850,000	-	30,000,000	-	
Total Revenues	3,369,765	5,019,103	5,976,228	3,701,172	13,523,000	9,467,919	3,632,345	34,064,262	4,050,507	
Finance	46,891	56,335	60,732	61,696	84,000	80,000	71,102	79,694	79,371	
Total Operating Expenditures	46,891	56,335	60,732	61,696	84,000	80,000	71,102	79,694	79,371	
<i>Net operating rev over(under) operating exp</i>	<i>3,322,874</i>	<i>4,962,769</i>	<i>5,915,496</i>	<i>3,639,476</i>	<i>13,439,000</i>	<i>9,387,919</i>	<i>3,561,243</i>	<i>33,984,568</i>	<i>3,971,135</i>	
Land & Buildings	-	551,393	1,782,792	84,953	7,650,000	4,700,000	2,500,000	30,000,000	-	
Infrastructure	3,292,764	1,415,341	7,566,584	5,066,236	13,750,000	10,510,000	950,000	2,650,000	3,450,000	
Total Capital Expenditures	3,292,764	1,966,734	9,349,376	5,151,189	21,400,000	15,210,000	3,450,000	32,650,000	3,450,000	
Total Expenditures	3,339,655	2,023,069	9,410,109	5,212,885	21,484,000	15,290,000	3,521,102	32,729,694	3,529,371	
<i>Excess (def) of revenues over expenditures</i>	<i>30,110</i>	<i>2,996,035</i>	<i>(3,433,880)</i>	<i>(1,511,712)</i>	<i>(7,961,000)</i>	<i>(5,822,081)</i>	<i>111,243</i>	<i>1,334,568</i>	<i>521,135</i>	
Fund balances at beginning of year	4,146,905	4,314,122	7,435,083	4,396,174	3,383,559	7,902,559	2,080,478	2,191,721	3,526,288	
Lapsed Encumbrances (Appropriations 2021)	137,107	124,927	394,971	499,097	12,480,000	-	-	-	-	
Fund balances at end of year	\$ 4,314,122	\$ 7,435,083	\$ 4,396,174	\$ 3,383,559	\$ 7,902,559	\$ 2,080,478	\$ 2,191,721	\$ 3,526,288	\$ 4,047,424	

City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

Park Improvement Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Income Tax	\$ 567,101	\$ 692,767	\$ 750,188	\$ 774,693	\$ 870,000	\$ 1,173,209	\$ 1,311,199	\$ 1,317,640	\$ 1,431,937	
Federal & State Grants	-	-	-	-	1,000,000	-	-	-	-	
Charges for Services	6,000	140,400	7,500	7,650	200,000	5,000	5,150	5,305	5,464	
Interest Income	18,553	66,249	143,980	93,908	30,000	15,000	15,450	15,914	16,391	
Other Revenue	-	-	30,213	-	-	-	-	-	-	
Total Operating Revenue	591,654	899,416	931,881	876,251	2,100,000	1,193,209	1,331,799	1,338,858	1,453,792	
Transfer In	-	1,300,000	-	-	-	500,000	-	1,100,000	-	
Total Other Resources	-	1,300,000	-	-	-	500,000	-	1,100,000	-	
Total Revenues	591,654	2,199,416	931,881	876,251	2,100,000	1,693,209	1,331,799	2,438,858	1,453,792	
Finance	11,373	13,855	14,941	15,410	23,000	25,000	26,224	26,353	28,639	
Total Operating Expenditures	11,373	13,855	14,941	15,410	23,000	25,000	26,224	26,353	28,639	
<i>Net operating rev over(under) operating exp</i>	<i>580,281</i>	<i>2,185,561</i>	<i>916,940</i>	<i>860,841</i>	<i>2,077,000</i>	<i>1,668,209</i>	<i>1,305,575</i>	<i>2,412,505</i>	<i>1,425,153</i>	
Land & Buildings	-	644,264	12,359	2,045,297	500,000	3,830,000	300,000	1,200,000	25,000	
Infrastructure	172,968	340	79,328	485,097	800,000	800,000	600,000	600,000	800,000	
Total Capital Expenditures	172,968	644,604	91,687	2,530,394	1,300,000	4,630,000	900,000	1,800,000	825,000	
Total Expenditures	184,341	658,459	106,628	2,545,803	1,323,000	4,655,000	926,224	1,826,353	853,639	
<i>Excess (def) of revenues over expenditures</i>	<i>407,313</i>	<i>1,540,957</i>	<i>825,253</i>	<i>(1,669,552)</i>	<i>777,000</i>	<i>(2,961,791)</i>	<i>405,575</i>	<i>612,505</i>	<i>600,153</i>	
Fund balances at beginning of year	1,257,911	1,672,543	3,214,030	4,100,245	2,436,186	3,213,186	251,395	656,970	1,269,475	
Lapsed Encumbrances (Appropriations 2021)	7,320	529	60,963	5,493	-	-	-	-	-	
Fund balances at end of year	\$ 1,672,543	\$ 3,214,030	\$ 4,100,245	\$ 2,436,186	\$ 3,213,186	\$ 251,395	\$ 656,970	\$ 1,269,475	\$ 1,869,628	

City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

Water & Sanitary Sewer Improvement Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Charges for Services	\$ 315,521	\$ 339,405	\$ 1,968,383	\$ 740,209	\$ 645,000	\$ 450,000	\$ 463,500	\$ 477,405	\$ 491,727	
Interest Income	47,469	48,519	96,356	113,888	40,000	25,000	25,750	26,523	27,318	
Total Operating Revenue	362,990	387,924	2,064,739	854,097	685,000	475,000	489,250	503,928	519,045	
Debt Proceeds	-	7,403,752	20,948,276	5,584,728	8,595,370	12,075,923	-	-	-	
Transfer In	-	2,540,000	-	750,000	-	-	-	-	-	
Total Other Resources	-	9,943,752	20,948,276	6,334,728	8,595,370	12,075,923	-	-	-	
Total Revenues	362,990	10,331,676	23,013,014	7,188,824	9,280,370	12,550,923	489,250	503,928	519,045	
<i>Net operating rev over(under) operating exp</i>	<i>362,990</i>	<i>10,331,676</i>	<i>23,013,014</i>	<i>7,188,824</i>	<i>9,280,370</i>	<i>12,550,923</i>	<i>489,250</i>	<i>503,928</i>	<i>519,045</i>	
Vehicles, Machinery & Equipment	-	32,209	-	-	-	15,000	-	-	-	
Land & Buildings	-	40,837	-	321,909	-	-	-	-	-	
Infrastructure	4,972,981	19,826,251	14,179,247	11,673,006	8,767,540	-	-	-	-	
Total Capital Expenditures	4,972,981	19,899,297	14,179,247	11,994,915	8,767,540	15,000	-	-	-	
Transfer to Debt Service	250,000	216,760	220,513	111,733	-	-	-	-	-	
Total Transfers/Advances to Other Funds	250,000	216,760	220,513	111,733	-	-	-	-	-	
Total Expenditures	5,222,981	20,116,057	14,399,760	12,106,648	8,767,540	15,000	-	-	-	
<i>Excess (def) of revenues over expenditures</i>	<i>(4,859,991)</i>	<i>(9,784,382)</i>	<i>8,613,254</i>	<i>(4,917,823)</i>	<i>512,830</i>	<i>12,535,923</i>	<i>489,250</i>	<i>503,928</i>	<i>519,045</i>	
Fund balances at beginning of year	3,517,515	(1,333,648)	(11,101,640)	(1,615,257)	(5,250,005)	(4,737,175)	7,798,748	8,287,998	8,791,925	
Lapsed Encumbrances (Appropriations 2021)	8,828	16,390	873,129	1,283,075	-	-	-	-	-	
Fund balances at end of year	\$ (1,333,648)	\$ (11,101,640)	\$ (1,615,257)	\$ (5,250,005)	\$ (4,737,175)	\$ 7,798,748	\$ 8,287,998	\$ 8,791,925	\$ 9,310,971	
<i>Remaining Balance of Debt Service Payments</i>	<i>\$ 799,006</i>	<i>\$ 549,006</i>	<i>\$ 332,246</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	
<i>Amount Reserve for Equipment Replacement</i>	<i>\$ 92,280</i>	<i>\$ 92,280</i>	<i>\$ 108,203</i>	<i>\$ 469,280</i>	<i>\$ 534,604</i>	<i>\$ 599,430</i>	<i>\$ 666,872</i>	<i>\$ 735,670</i>	<i>\$ 805,850</i>	
<i>Total Balance Reserved</i>	<i>\$ 891,286</i>	<i>\$ 641,286</i>	<i>\$ 440,449</i>	<i>\$ 469,280</i>	<i>\$ 534,604</i>	<i>\$ 599,430</i>	<i>\$ 666,872</i>	<i>\$ 735,670</i>	<i>\$ 805,850</i>	
<i>Excess Balance</i>	<i>\$ (2,224,934)</i>	<i>\$ (11,742,926)</i>	<i>\$ (2,055,706)</i>	<i>\$ (5,719,285)</i>	<i>\$ (5,271,779)</i>	<i>\$ 7,199,318</i>	<i>\$ 7,621,126</i>	<i>\$ 8,056,256</i>	<i>\$ 8,505,120</i>	

City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

Leisure Trail Improvement Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Charges for Services	\$ 18,508	\$ 13,219	\$ 17,370	\$ 29,257	\$ 25,000	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318	
Total Operating Revenue	22,035	13,219	17,370	29,257	25,000	25,000	25,750	26,523	27,318	
Total Revenues	22,035	13,219	17,370	29,257	25,000	25,000	25,750	26,523	27,318	
<i>Net operating rev over(under) operating exp</i>	<i>22,035</i>	<i>13,219</i>	<i>17,370</i>	<i>29,257</i>	<i>25,000</i>	<i>25,000</i>	<i>25,750</i>	<i>26,523</i>	<i>27,318</i>	
Infrastructure	-	-	29,235	-	10,000	300,000	10,000	10,000	10,000	
Total Capital Expenditures	-	-	29,235	-	10,000	300,000	10,000	10,000	10,000	
Total Expenditures	-	-	29,235	-	10,000	300,000	10,000	10,000	10,000	
<i>Excess (def) of revenues over expenditures</i>	<i>22,035</i>	<i>13,219</i>	<i>(11,865)</i>	<i>29,257</i>	<i>15,000</i>	<i>(275,000)</i>	<i>15,750</i>	<i>16,523</i>	<i>17,318</i>	
Fund balances at beginning of year	263,766	285,801	299,620	287,755	317,045	332,045	57,045	72,795	89,317	
Lapsed Encumbrances (Appropriations 2021)	-	600	-	33	-	-	-	-	-	
Fund balances at end of year	\$ 285,801	\$ 299,620	\$ 287,755	\$ 317,045	\$ 332,045	\$ 57,045	\$ 72,795	\$ 89,317	\$ 106,636	

Infrastructure Replacement Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Interest Income	\$ 94,719	\$ 204,729	\$ 368,050	\$ 165,008	\$ 60,000	\$ 31,000	\$ 31,930	\$ 32,888	\$ 33,875	
Total Operating Revenue	94,719	204,729	368,050	165,008	60,000	31,000	31,930	32,888	33,875	
Transfer In	650,000	1,800,000	-	-	-	-	-	500,000	500,000	
Advance In	-	-	-	-	-	-	-	-	-	
Total Other Resources	650,000	1,800,000	-	-	-	-	-	500,000	500,000	
Total Revenues	744,719	2,004,729	368,050	165,008	60,000	31,000	31,930	532,888	533,875	
Finance	-	-	-	392	1,500	1,500	1,545	1,591	1,639	
Total Operating Expenditures	-	-	-	392	1,500	1,500	1,545	1,591	1,639	
<i>Net operating rev over(under) operating exp</i>	<i>744,719</i>	<i>2,004,729</i>	<i>368,050</i>	<i>164,617</i>	<i>58,500</i>	<i>29,500</i>	<i>30,385</i>	<i>531,297</i>	<i>532,235</i>	
Total Expenditures	-	-	-	392	1,500	1,500	1,545	1,591	1,639	
<i>Excess (def) of revenues over expenditures</i>	<i>744,719</i>	<i>2,004,729</i>	<i>368,050</i>	<i>164,617</i>	<i>58,500</i>	<i>29,500</i>	<i>30,385</i>	<i>531,297</i>	<i>532,235</i>	
Fund balances at beginning of year	7,387,511	8,132,230	10,136,959	10,505,008	10,669,625	10,728,125	10,757,625	10,788,010	11,319,307	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 8,132,230	\$ 10,136,959	\$ 10,505,008	\$ 10,669,625	\$ 10,728,125	\$ 10,757,625	\$ 10,788,010	\$ 11,319,307	\$ 11,851,542	

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Legend

Corporation Boundary

Tax Increment Financing Area

TIF

- Blacklick
- Business Park South
- Cobbis 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)

Updated: October 28, 2021

Disclaimer: This map is to be used for reference purposes only and the city of New Albany, Ohio is not responsible for any inaccuracies herein contained. No responsibility is assumed for damages or other liabilities due to the accuracy, availability, use or misuse of the information herein provided. Please contact the Community Development Department for zoning verification.



Tax Increment Financing Areas

NEW ALBANY

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.

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.

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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	2,725,000	310,000	155,000	55,000	125,000	165,000	310,000
Rollback & Homestead	275,000	40,000	18,000	8,000	17,000	22,000	41,000
Total Operating Revenue	3,000,000	350,000	173,000	63,000	142,000	187,000	351,000
Total Revenues	3,000,000	350,000	173,000	63,000	142,000	187,000	351,000
General Administration	800,000	120,000	63,000	21,500	49,500	63,500	122,500
Total Operating Expenditures	800,000	120,000	63,000	21,500	49,500	63,500	122,500
<i>Net operating rev over(under) operating exp</i>	<i>2,200,000</i>	<i>230,000</i>	<i>110,000</i>	<i>41,500</i>	<i>92,500</i>	<i>123,500</i>	<i>228,500</i>
Infrastructure	2,500,000	-	-	-	-	-	-
Total Capital Expenditures	2,500,000	-	-	-	-	-	-
Transfer to Debt Service	726,015	160,000	96,201	60,000	120,000	105,283	300,000
Advances Out	-	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	726,015	160,000	96,201	60,000	120,000	105,283	300,000
Total Expenditures	4,026,015	280,000	159,201	81,500	169,500	168,783	422,500
<i>Excess (def) of revenues over expenditures</i>	<i>(1,026,015)</i>	<i>70,000</i>	<i>13,799</i>	<i>(18,500)</i>	<i>(27,500)</i>	<i>18,217</i>	<i>(71,500)</i>
Fund balances at beginning of year	6,639,523	655,783	336,304	64,520	288,178	161,892	356,816
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-
Fund balances at end of year	5,613,508	725,783	350,103	46,020	260,678	180,109	285,316

City of New Albany, Ohio

2022 Annual Budget

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

Capital & Development - Tax Increment Financing (TIF) - Residential (continued)							
	Ealy Crossing TIF	Upper Clarenton TIF	Balfour Green TIF	Straits Farm TIF	Oxford TIF	Schleppi (Res.) TIF	Total
Payments in Lieu of Taxes	310,000	470,000	24,000	270,000	100,000	220,000	5,239,000
Rollback & Homestead	40,000	65,000	3,000	36,000	10,000	-	575,000
Total Operating Revenue	350,000	535,000	27,000	306,000	110,000	220,000	5,814,000
Total Revenues	350,000	535,000	27,000	306,000	110,000	220,000	5,814,000
General Administration	124,000	185,000	11,500	306,000	43,000	60,000	1,969,500
Total Operating Expenditures	124,000	185,000	11,500	306,000	43,000	60,000	1,969,500
<i>Net operating rev over(under) operating exp</i>	226,000	350,000	15,500	-	67,000	160,000	3,844,500
Infrastructure	-	-	-	-	-	-	2,500,000
Total Capital Expenditures	-	-	-	-	-	-	2,500,000
Transfer to Debt Service	300,000	235,225	17,130	-	-	-	2,119,854
Advances Out	-	-	-	-	67,000	160,000	227,000
Total Transfers/Advances to Other Funds	300,000	235,225	17,130	-	67,000	160,000	2,346,854
Total Expenditures	424,000	420,225	28,630	306,000	110,000	220,000	6,816,354
<i>Excess (def) of revenues over expenditures</i>	(74,000)	114,775	(1,630)	-	-	-	(1,002,354)
Fund balances at beginning of year	214,216	1,036,075	89,130	(0)	-	-	9,842,437
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-
Fund balances at end of year	140,216	1,150,850	87,500	(0)	-	-	8,840,083

City of New Albany, Ohio

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

Windsor Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 1,973,775	\$ 2,357,104	\$ 2,444,907	\$ 2,502,014	\$ 2,724,000	\$ 2,725,000	\$ 2,752,250	\$ 2,779,773	\$ 2,807,570	
Rollback & Homestead	216,655	252,774	259,137	268,347	272,000	275,000	277,750	280,528	283,333	
Interest Income	15,091	-	-	-	-	-	-	-	-	
Total Operating Revenue	2,205,521	2,609,878	2,704,044	2,770,361	2,996,000	3,000,000	3,030,000	3,060,300	3,090,903	
Total Revenues	2,205,521	2,609,878	2,704,044	2,770,361	2,996,000	3,000,000	3,030,000	3,060,300	3,090,903	
Public Service	150,000	-	-	-	-	-	-	-	-	
General Administration	515,980	644,360	735,988	772,574	745,000	800,000	808,000	816,080	824,241	
Total Operating Expenditures	665,980	644,360	735,988	772,574	745,000	800,000	808,000	816,080	824,241	
<i>Net operating rev over(under) operating exp</i>	<i>1,539,541</i>	<i>1,965,518</i>	<i>1,968,057</i>	<i>1,997,787</i>	<i>2,251,000</i>	<i>2,200,000</i>	<i>2,222,000</i>	<i>2,244,220</i>	<i>2,266,662</i>	
Infrastructure	-	-	-	-	-	2,500,000	-	-	-	
Total Capital Expenditures	-	-	-	-	-	2,500,000	-	-	-	
Transfer to Debt Service	1,000,000	696,985	727,361	723,858	725,116	726,015	726,555	721,737	736,680	
Total Transfers/Advances to Other Funds	1,000,000	696,985	727,361	723,858	725,116	726,015	726,555	721,737	736,680	
Total Expenditures	1,665,980	1,341,345	1,463,349	1,496,432	1,470,116	4,026,015	1,534,555	1,537,817	1,560,921	
<i>Excess (def) of revenues over expenditures</i>	<i>539,541</i>	<i>1,268,533</i>	<i>1,240,695</i>	<i>1,273,929</i>	<i>1,525,884</i>	<i>(1,026,015)</i>	<i>1,495,445</i>	<i>1,522,483</i>	<i>1,529,982</i>	
Fund balances at beginning of year	790,941	1,330,481	2,599,014	3,839,710	5,113,639	6,639,523	5,613,508	7,108,953	8,631,436	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 1,330,481	\$ 2,599,014	\$ 3,839,710	\$ 5,113,639	\$ 6,639,523	\$ 5,613,508	\$ 7,108,953	\$ 8,631,436	\$ 10,161,418	

City of New Albany, Ohio

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

Wentworth Crossing Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 216,991	\$ 280,242	\$ 276,538	\$ 279,779	\$ 298,389	\$ 310,000	\$ 313,100	\$ 316,231	\$ 319,393	
Rollback & Homestead	28,695	36,668	37,045	37,051	38,364	40,000	40,400	40,804	41,212	
Interest Income	3,401	-	-	-	-	-	-	-	-	
Total Operating Revenue	249,087	316,911	313,583	316,830	336,753	350,000	353,500	357,035	360,605	
Total Revenues	249,087	316,911	313,583	316,830	336,753	350,000	353,500	357,035	360,605	
General Administration	72,815	108,169	111,193	117,353	126,000	120,000	123,600	127,308	131,127	
Total Operating Expenditures	72,815	108,169	111,193	117,353	126,000	120,000	123,600	127,308	131,127	
<i>Net operating rev over(under) operating exp</i>	<i>176,272</i>	<i>208,742</i>	<i>202,390</i>	<i>199,477</i>	<i>210,753</i>	<i>230,000</i>	<i>229,900</i>	<i>229,727</i>	<i>229,478</i>	
Transfer to Debt Service	-	100,500	90,000	104,876	160,000	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	160,000	
Total Expenditures	72,815	208,669	201,193	222,229	286,000	280,000	283,600	287,308	291,127	
<i>Excess (def) of revenues over expenditures</i>	<i>176,272</i>	<i>108,242</i>	<i>112,390</i>	<i>94,601</i>	<i>50,753</i>	<i>70,000</i>	<i>69,900</i>	<i>69,727</i>	<i>69,478</i>	
Fund balances at beginning of year	113,525	289,797	398,039	510,429	605,030	655,783	725,783	795,683	865,410	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 289,797	\$ 398,039	\$ 510,429	\$ 605,030	\$ 655,783	\$ 725,783	\$ 795,683	\$ 865,410	\$ 934,888	

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

Hawksmoor Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 117,285	\$ 155,074	\$ 138,076	\$ 131,889	\$ 150,000	\$ 155,000	\$ 156,550	\$ 158,116	\$ 159,697	
Rollback & Homestead	15,538	18,849	17,800	17,264	17,814	18,000	18,180	18,362	18,545	
Interest Income	2,958	-	-	-	-	-	-	-	-	
Total Operating Revenue	135,781	173,924	155,876	149,153	167,814	173,000	174,730	176,477	178,242	
Total Revenues	135,781	173,924	155,876	149,153	167,814	173,000	174,730	176,477	178,242	
General Administration	44,483	60,153	56,661	56,229	66,000	63,000	64,890	66,837	68,842	
Total Operating Expenditures	44,483	60,153	56,661	56,229	66,000	63,000	64,890	66,837	68,842	
<i>Net operating rev over(under) operating exp</i>	<i>91,298</i>	<i>113,770</i>	<i>99,215</i>	<i>92,923</i>	<i>101,814</i>	<i>110,000</i>	<i>109,840</i>	<i>109,641</i>	<i>109,400</i>	
Transfer to Debt Service	-	16,201	76,201	76,201	96,201	96,201	102,101	132,101	132,101	
Total Transfers/Advances to Other Funds	-	16,201	76,201	76,201	96,201	96,201	102,101	132,101	132,101	
Total Expenditures	44,483	76,354	132,861	132,430	162,201	159,201	166,991	198,938	200,943	
<i>Excess (def) of revenues over expenditures</i>	<i>91,298</i>	<i>97,569</i>	<i>23,014</i>	<i>16,722</i>	<i>5,613</i>	<i>13,799</i>	<i>7,739</i>	<i>(22,460)</i>	<i>(22,701)</i>	
Fund balances at beginning of year	102,086	193,384	290,954	313,968	330,691	336,304	350,103	357,842	335,381	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 193,384	\$ 290,954	\$ 313,968	\$ 330,691	\$ 336,304	\$ 350,103	\$ 357,842	\$ 335,381	\$ 312,681	

City of New Albany, Ohio

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

Enclave Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 50,385	\$ 51,791	\$ 48,753	\$ 54,136	\$ 54,000	\$ 55,000	\$ 55,550	\$ 56,106	\$ 56,667	
Rollback & Homestead	6,378	6,831	6,835	6,801	7,000	8,000	8,080	8,161	8,242	
Interest Income	1,106	-	-	-	-	-	-	-	-	
Total Operating Revenue	57,869	58,622	55,588	60,937	61,000	63,000	63,630	64,266	64,909	
Total Revenues	57,869	58,622	55,588	60,937	61,000	63,000	63,630	64,266	64,909	
General Administration	19,414	20,111	19,929	22,796	23,000	21,500	22,145	22,809	23,494	
Total Operating Expenditures	19,414	20,111	19,929	22,796	23,000	21,500	22,145	22,809	23,494	
<i>Net operating rev over(under) operating exp</i>	<i>38,455</i>	<i>38,512</i>	<i>35,659</i>	<i>38,141</i>	<i>38,000</i>	<i>41,500</i>	<i>41,485</i>	<i>41,457</i>	<i>41,415</i>	
Transfer to Debt Service	-	-	50,000	50,000	60,000	60,000	60,000	30,000	30,000	
Total Transfers/Advances to Other Funds	-	-	50,000	50,000	60,000	60,000	60,000	30,000	30,000	
Total Expenditures	19,414	20,111	69,929	72,796	83,000	81,500	82,145	52,809	53,494	
<i>Excess (def) of revenues over expenditures</i>	<i>38,455</i>	<i>38,512</i>	<i>(14,341)</i>	<i>(11,859)</i>	<i>(22,000)</i>	<i>(18,500)</i>	<i>(18,515)</i>	<i>11,457</i>	<i>11,415</i>	
Fund balances at beginning of year	35,753	74,208	112,719	98,379	86,520	64,520	46,020	27,505	38,962	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 74,208	\$ 112,719	\$ 98,379	\$ 86,520	\$ 64,520	\$ 46,020	\$ 27,505	\$ 38,962	\$ 50,377	

City of New Albany, Ohio

2022 Annual Budget

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

Saunton Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 104,750	\$ 113,564	\$ 117,342	\$ 113,841	\$ 123,000	\$ 125,000	\$ 126,250	\$ 127,513	\$ 128,788	
Rollback & Homestead	14,318	15,433	15,383	15,316	16,100	17,000	17,170	17,342	17,515	
Interest Income	3,604	-	-	-	-	-	-	-	-	
Total Operating Revenue	122,672	128,996	132,726	129,157	139,100	142,000	143,420	144,854	146,303	
Total Revenues	122,672	128,996	132,726	129,157	139,100	142,000	143,420	144,854	146,303	
General Administration	40,121	44,153	47,611	47,740	50,000	49,500	50,985	52,515	54,090	
Total Operating Expenditures	40,121	44,153	47,611	47,740	50,000	49,500	50,985	52,515	54,090	
<i>Net operating rev over(under) operating exp</i>	<i>82,551</i>	<i>84,843</i>	<i>85,115</i>	<i>81,417</i>	<i>89,100</i>	<i>92,500</i>	<i>92,435</i>	<i>92,340</i>	<i>92,213</i>	
Transfer to Debt Service	-	-	75,000	80,000	120,000	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	120,000	
Total Expenditures	40,121	44,153	122,611	127,740	170,000	169,500	170,985	172,515	174,090	
<i>Excess (def) of revenues over expenditures</i>	<i>82,551</i>	<i>84,843</i>	<i>10,115</i>	<i>1,417</i>	<i>(30,900)</i>	<i>(27,500)</i>	<i>(27,565)</i>	<i>(27,660)</i>	<i>(27,787)</i>	
Fund balances at beginning of year	109,250	191,801	276,645	286,759	288,176	288,178	260,678	233,113	205,453	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	30,902	-	-	-	-	
Fund balances at end of year	\$ 191,801	\$ 276,645	\$ 286,759	\$ 288,176	\$ 288,178	\$ 260,678	\$ 233,113	\$ 205,453	\$ 177,666	

City of New Albany, Ohio

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

Richmond Square Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 84,036	\$ 114,361	\$ 134,209	\$ 152,877	\$ 163,000	\$ 165,000	\$ 166,650	\$ 168,317	\$ 170,000	
Rollback & Homestead	10,074	14,108	17,767	19,698	21,000	22,000	22,220	22,442	22,667	
Interest Income	1,893	-	-	-	-	-	-	-	-	
Total Operating Revenue	96,003	128,470	151,977	172,575	184,000	187,000	188,870	190,759	192,666	
Total Revenues	96,003	128,470	151,977	172,575	184,000	187,000	188,870	190,759	192,666	
General Administration	30,318	43,942	54,265	64,627	57,000	63,500	65,405	67,367	69,388	
Total Operating Expenditures	30,318	43,942	54,265	64,627	57,000	63,500	65,405	67,367	69,388	
<i>Net operating rev over(under) operating exp</i>	<i>65,685</i>	<i>84,528</i>	<i>97,712</i>	<i>107,948</i>	<i>127,000</i>	<i>123,500</i>	<i>123,465</i>	<i>123,392</i>	<i>123,278</i>	
Transfer to Debt Service	-	75,281	85,281	85,281	105,282	105,283	105,282	105,282	88,381	
Total Transfers/Advances to Other Funds	-	75,281	85,281	85,281	105,282	105,283	105,282	105,282	88,381	
Total Expenditures	30,318	119,223	139,546	149,908	162,282	168,783	170,687	172,649	157,769	
<i>Excess (def) of revenues over expenditures</i>	<i>65,685</i>	<i>9,247</i>	<i>12,431</i>	<i>22,667</i>	<i>21,718</i>	<i>18,217</i>	<i>18,183</i>	<i>18,110</i>	<i>34,897</i>	
Fund balances at beginning of year	30,144	95,829	105,076	117,507	140,174	161,892	180,109	198,292	216,401	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 95,829	\$ 105,076	\$ 117,507	\$ 140,174	\$ 161,892	\$ 180,109	\$ 198,292	\$ 216,401	\$ 251,299	

City of New Albany, Ohio

2022 Annual Budget

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

Tidewater I Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 309,005	\$ 312,279	\$ 308,323	\$ 307,414	\$ 305,000	\$ 310,000	\$ 313,100	\$ 316,231	\$ 319,393	
Rollback & Homestead	41,307	40,304	40,374	40,957	40,000	41,000	41,410	41,824	42,242	
Interest Income	6,233	-	-	-	-	-	-	-	-	
Total Operating Revenue	356,545	352,583	348,697	348,371	345,000	351,000	354,510	358,055	361,636	
Total Revenues	356,545	352,583	348,697	348,371	345,000	351,000	354,510	358,055	361,636	
General Administration	119,770	121,225	124,736	128,942	130,000	122,500	126,175	129,960	133,859	
Total Operating Expenditures	119,770	121,225	124,736	128,942	130,000	122,500	126,175	129,960	133,859	
<i>Net operating rev over(under) operating exp</i>	<i>236,775</i>	<i>231,358</i>	<i>223,961</i>	<i>219,429</i>	<i>215,000</i>	<i>228,500</i>	<i>228,335</i>	<i>228,095</i>	<i>227,777</i>	
Transfer to Debt Service	50,000	-	125,000	135,000	300,000	300,000	300,000	300,000	300,000	
Transfer to Park Improvements	-	300,000	-	-	-	-	-	-	-	
Total Transfers/Advances to Other Funds	50,000	300,000	125,000	135,000	300,000	300,000	300,000	300,000	300,000	
Total Expenditures	169,770	421,225	249,736	263,942	430,000	422,500	426,175	429,960	433,859	
<i>Excess (def) of revenues over expenditures</i>	<i>186,775</i>	<i>(68,642)</i>	<i>98,961</i>	<i>84,429</i>	<i>(85,000)</i>	<i>(71,500)</i>	<i>(71,665)</i>	<i>(71,905)</i>	<i>(72,223)</i>	
Fund balances at beginning of year	140,292	327,067	258,426	357,387	441,816	356,816	285,316	213,651	141,746	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 327,067	\$ 258,426	\$ 357,387	\$ 441,816	\$ 356,816	\$ 285,316	\$ 213,651	\$ 141,746	\$ 69,523	

City of New Albany, Ohio

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

Ealy Crossing Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 206,816	\$ 246,038	\$ 276,091	\$ 282,910	\$ 307,000	\$ 310,000	\$ 313,100	\$ 316,231	\$ 319,393	
Rollback & Homestead	26,333	29,776	34,985	37,328	38,000	40,000	40,400	40,804	41,212	
Interest Income	5,867	-	-	-	-	-	-	-	-	
Total Operating Revenue	239,016	275,813	311,076	320,238	345,000	350,000	353,500	357,035	360,605	
Total Revenues	239,016	275,813	311,076	320,238	345,000	350,000	353,500	357,035	360,605	
General Administration	75,584	94,856	111,632	119,480	134,000	124,000	127,720	131,552	135,498	
Total Operating Expenditures	75,584	94,856	111,632	119,480	134,000	124,000	127,720	131,552	135,498	
<i>Net operating rev over(under) operating exp</i>	<i>163,432</i>	<i>180,957</i>	<i>199,444</i>	<i>200,758</i>	<i>211,000</i>	<i>226,000</i>	<i>225,780</i>	<i>225,483</i>	<i>225,107</i>	
Transfer to Debt Service	-	-	150,000	150,000	300,000	300,000	300,000	250,000	250,000	
Transfer to Park Improvements	-	300,000	-	-	-	-	-	-	-	
Total Transfers/Advances to Other Funds	-	300,000	150,000	150,000	300,000	300,000	300,000	250,000	250,000	
Total Expenditures	75,584	394,856	261,632	269,480	434,000	424,000	427,720	381,552	385,498	
<i>Excess (def) of revenues over expenditures</i>	<i>163,432</i>	<i>(119,043)</i>	<i>49,444</i>	<i>50,758</i>	<i>(89,000)</i>	<i>(74,000)</i>	<i>(74,220)</i>	<i>(24,517)</i>	<i>(24,893)</i>	
Fund balances at beginning of year	158,626	322,058	203,014	252,458	303,216	214,216	140,216	65,996	41,480	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 322,058	\$ 203,014	\$ 252,458	\$ 303,216	\$ 214,216	\$ 140,216	\$ 65,996	\$ 41,480	\$ 16,587	

City of New Albany, Ohio

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

Upper Clarenton Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 381,365	\$ 443,953	\$ 450,297	\$ 448,650	\$ 465,000	\$ 470,000	\$ 474,700	\$ 479,447	\$ 484,241	
Rollback & Homestead	51,966	59,813	60,023	59,691	62,000	65,000	65,650	66,307	66,970	
Interest Income	4,020	-	-	-	-	-	-	-	-	
Total Operating Revenue	437,351	503,765	510,320	508,341	527,000	535,000	540,350	545,754	551,211	
Total Revenues	437,351	503,765	510,320	508,341	527,000	535,000	540,350	545,754	551,211	
General Administration	246,168	172,635	183,020	188,159	189,000	185,000	190,550	196,267	202,154	
Total Operating Expenditures	246,168	172,635	183,020	188,159	189,000	185,000	190,550	196,267	202,154	
<i>Net operating rev over(under) operating exp</i>	<i>191,183</i>	<i>331,130</i>	<i>327,300</i>	<i>320,182</i>	<i>338,000</i>	<i>350,000</i>	<i>349,800</i>	<i>349,487</i>	<i>349,057</i>	
Transfer to Debt Service	45,000	210,000	80,000	80,000	249,475	235,225	235,225	292,100	292,100	
Total Transfers/Advances to Other Funds	45,000	210,000	80,000	80,000	249,475	235,225	235,225	292,100	292,100	
Total Expenditures	291,168	382,635	263,020	268,159	438,475	420,225	425,775	488,367	494,254	
<i>Excess (def) of revenues over expenditures</i>	<i>146,183</i>	<i>121,130</i>	<i>247,300</i>	<i>240,182</i>	<i>88,525</i>	<i>114,775</i>	<i>114,575</i>	<i>57,387</i>	<i>56,957</i>	
Fund balances at beginning of year	192,755	338,938	460,068	707,368	947,550	1,036,075	1,150,850	1,265,425	1,322,812	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 338,938	\$ 460,068	\$ 707,368	\$ 947,550	\$ 1,036,075	\$ 1,150,850	\$ 1,265,425	\$ 1,322,812	\$ 1,379,768	

City of New Albany, Ohio

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

Balfour Green Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 23,336	\$ 23,763	\$ 23,627	\$ 23,270	\$ 23,000	\$ 24,000	\$ 24,240	\$ 24,482	\$ 24,727	
Rollback & Homestead	3,160	3,106	3,103	3,034	3,000	3,000	3,030	3,060	3,091	
Interest Income	1,015	-	-	-	-	-	-	-	-	
Total Operating Revenue	27,511	26,869	26,730	26,304	26,000	27,000	27,270	27,543	27,818	
Total Revenues	27,511	26,869	26,730	26,304	26,000	27,000	27,270	27,543	27,818	
General Administration	8,931	9,147	9,522	9,729	12,000	11,500	11,845	12,200	12,566	
Total Operating Expenditures	8,931	9,147	9,522	9,729	12,000	11,500	11,845	12,200	12,566	
<i>Net operating rev over(under) operating exp</i>	<i>18,580</i>	<i>17,722</i>	<i>17,208</i>	<i>16,575</i>	<i>14,000</i>	<i>15,500</i>	<i>15,425</i>	<i>15,342</i>	<i>15,252</i>	
Transfer to Debt Service	-	7,130	12,130	12,130	17,130	17,130	17,130	17,130	18,380	
Total Transfers/Advances to Other Funds	-	7,130	12,130	12,130	17,130	17,130	17,130	17,130	18,380	
Total Expenditures	8,931	16,277	21,652	21,859	29,130	28,630	28,975	29,330	30,946	
<i>Excess (def) of revenues over expenditures</i>	<i>18,580</i>	<i>10,592</i>	<i>5,079</i>	<i>4,445</i>	<i>(3,130)</i>	<i>(1,630)</i>	<i>(1,705)</i>	<i>(1,788)</i>	<i>(3,128)</i>	
Fund balances at beginning of year	53,565	72,145	82,736	87,815	92,260	89,130	87,500	85,795	84,007	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 72,145	\$ 82,736	\$ 87,815	\$ 92,260	\$ 89,130	\$ 87,500	\$ 85,795	\$ 84,007	\$ 80,879	

City of New Albany, Ohio

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

Straits Farm Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 367,442	\$ 244,385	\$ 278,281	\$ 288,966	\$ 265,933	\$ 270,000	\$ 272,700	\$ 275,427	\$ 278,181	
Rollback & Homestead	45,138	31,073	36,836	38,176	35,799	36,000	36,360	36,724	37,091	
Total Operating Revenue	412,580	275,458	315,117	327,141	301,732	306,000	309,060	312,151	315,272	
Total Revenues	412,580	275,458	315,117	327,141	301,732	306,000	309,060	312,151	315,272	
General Administration	343,304	344,734	296,753	345,506	299,000	306,000	309,060	312,151	315,272	
Total Operating Expenditures	343,304	344,734	296,753	345,506	299,000	306,000	309,060	312,151	315,272	
<i>Net operating rev over(under) operating exp</i>	<i>69,276</i>	<i>(69,276)</i>	<i>18,364</i>	<i>(18,364)</i>	<i>2,732</i>	-	-	-	-	
Total Expenditures	343,304	344,734	296,753	345,506	299,000	306,000	309,060	312,151	315,272	
<i>Excess (def) of revenues over expenditures</i>	<i>69,276</i>	<i>(69,276)</i>	<i>18,364</i>	<i>(18,364)</i>	<i>2,732</i>	-	-	-	-	
Fund balances at beginning of year	-	69,276	-	18,364	(0)	(0)	(0)	(0)	(0)	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	(2,732)	-	-	-	-	
Fund balances at end of year	\$ 69,276	\$ -	\$ 18,364	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	

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City of New Albany, Ohio

2022 Annual Budget

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

Schleppi (Residential) Tax Increment Financing Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	-	-	-	-	133,422	220,000	226,600	233,398	240,400
Total Operating Revenue	-	-	-	-	133,422	220,000	226,600	233,398	240,400
Debt Proceeds	-	-	2,362,000	-	-	-	-	-	-
Advance In	-	-	-	-	2,571,828	-	-	-	-
Total Other Resources	-	-	2,362,000	-	2,571,828	-	-	-	-
Total Revenues	-	-	2,362,000	-	2,705,250	220,000	226,600	233,398	240,400
General Administration	-	-	-	-	2,571,828	60,000	61,800	63,654	65,564
Land & Building Maintenance	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	2,571,828	60,000	61,800	63,654	65,564
<i>Net operating rev over(under) operating exp</i>	-	-	2,362,000	-	133,422	160,000	164,800	169,744	174,836
Land & Buildings	-	-	1,075,000	-	-	-	-	-	-
Infrastructure	-	-	1,287,000	-	-	-	-	-	-
Total Capital Expenditures	-	-	2,362,000	-	-	-	-	-	-
Advances Out	-	-	-	-	85,597	160,000	164,800	169,744	174,836
Total Transfers/Advances to Other Funds	-	-	-	-	85,597	160,000	164,800	169,744	174,836
Total Expenditures	-	-	2,362,000	-	2,657,425	220,000	226,600	233,398	240,400
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	47,825	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	(47,825)	-	-	-	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NEW ALBANY

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.

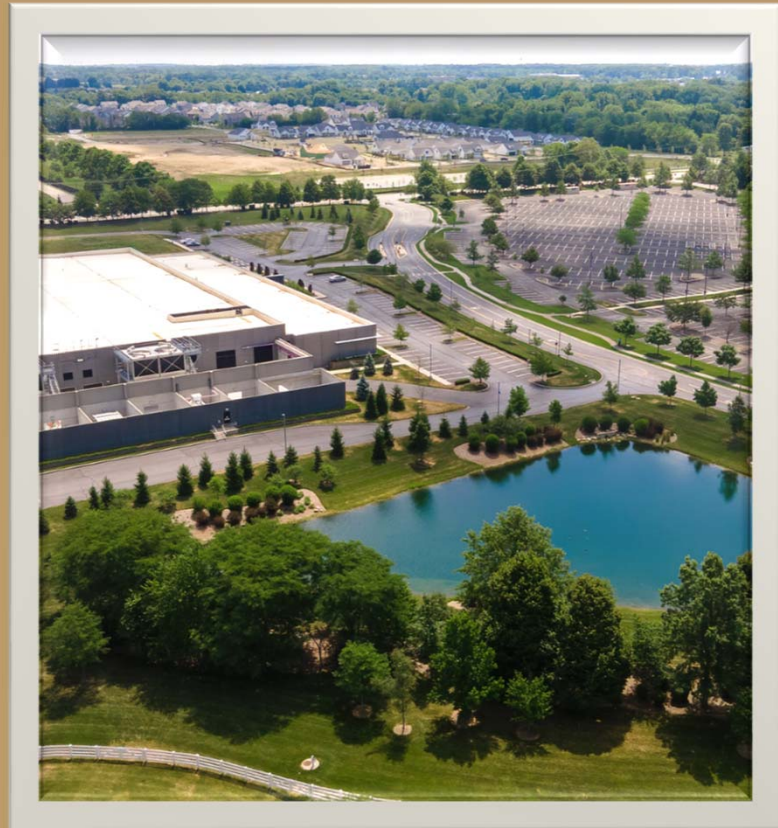
NEW ALBANY

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 2022; therefore, the fund is not included in the following fund summaries.



New Albany International Business Park

City of New Albany, Ohio

2022 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	Village Center II TIF	Total
Payments in Lieu of Taxes	1,900,000	43,000	990,000	295,000	1,700,000	445,000	5,373,000
Rollback & Homestead	-	-	6,000	-	-	-	6,000
Total Operating Revenue	1,900,000	43,000	996,000	295,000	1,700,000	445,000	5,379,000
Total Revenues	1,900,000	43,000	996,000	295,000	1,700,000	445,000	5,379,000
General Administration	1,025,000	500	615,000	5,000	27,500	445,000	2,118,000
Total Operating Expenditures	1,025,000	500	615,000	5,000	27,500	445,000	2,118,000
<i>Net operating rev over(under) operating exp</i>	<i>875,000</i>	<i>42,500</i>	<i>381,000</i>	<i>290,000</i>	<i>1,672,500</i>	<i>-</i>	<i>3,261,000</i>
Transfer to Debt Service	265,386	-	360,000	-	-	-	625,386
Total Transfers/Advances to Other Funds	265,386	-	360,000	-	-	-	625,386
Total Expenditures	1,290,386	500	975,000	5,000	27,500	445,000	2,743,386
<i>Excess (def) of revenues over expenditures</i>	<i>609,614</i>	<i>42,500</i>	<i>21,000</i>	<i>290,000</i>	<i>1,672,500</i>	<i>-</i>	<i>2,635,614</i>
Fund balances at beginning of year	1,791,310	199,102	166,679	1,443,861	3,468,240	-	7,069,192
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-
Fund balances at end of year	2,400,924	241,602	187,679	1,733,861	5,140,740	-	9,704,806

City of New Albany, Ohio

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

Blacklick Tax Increment Financing Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 1,317,068	\$ 1,309,092	\$ 1,281,406	\$ 1,704,697	\$ 1,872,000	\$ 1,900,000	\$ 1,919,000	\$ 1,938,190	\$ 1,957,572
Interest Income	19,117	-	-	-	-	-	-	-	-
Total Operating Revenue	1,336,185	1,309,092	1,281,406	1,704,697	1,872,000	1,900,000	1,919,000	1,938,190	1,957,572
Total Revenues	1,336,185	1,309,092	1,281,406	1,704,697	1,872,000	1,900,000	1,919,000	1,938,190	1,957,572
General Administration	14,907	1,640,135	1,263,761	924,617	666,000	1,025,000	1,055,750	1,087,423	1,120,045
Total Operating Expenditures	14,907	1,640,135	1,263,761	924,617	666,000	1,025,000	1,055,750	1,087,423	1,120,045
<i>Net operating rev over(under) operating exp</i>	<i>1,321,278</i>	<i>(331,042)</i>	<i>17,645</i>	<i>780,080</i>	<i>1,206,000</i>	<i>875,000</i>	<i>863,250</i>	<i>850,768</i>	<i>837,527</i>
Infrastructure	-	-	750,000	-	-	-	-	-	-
Total Capital Expenditures	-	-	750,000	-	-	-	-	-	-
Transfer to Debt Service	210,000	265,780	265,480	266,024	265,386	265,386	266,255	265,605	265,305
Total Transfers/Advances to Other Funds	210,000	265,780	265,480	266,024	265,386	265,386	266,255	265,605	265,305
Total Expenditures	224,907	1,905,915	2,279,241	1,190,641	931,386	1,290,386	1,322,005	1,353,028	1,385,350
<i>Excess (def) of revenues over expenditures</i>	<i>1,111,278</i>	<i>(596,822)</i>	<i>(997,835)</i>	<i>514,056</i>	<i>940,614</i>	<i>609,614</i>	<i>596,995</i>	<i>585,163</i>	<i>572,222</i>
Fund balances at beginning of year	783,053	1,931,298	1,334,476	336,640	850,696	1,791,310	2,400,924	2,997,919	3,583,082
Lapsed Encumbrances (Appropriations 2021)	36,967	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 1,931,298	\$ 1,334,476	\$ 336,640	\$ 850,696	\$ 1,791,310	\$ 2,400,924	\$ 2,997,919	\$ 3,583,082	\$ 4,155,303

City of New Albany, Ohio

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

Blacklick II Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 18,539	\$ 36,056	\$ 35,739	\$ 35,952	\$ 42,000	\$ 43,000	\$ 43,430	\$ 43,864	\$ 44,303	
Other Revenue	-	32,709	-	-	-	-	-	-	-	
Total Operating Revenue	18,539	68,765	35,739	35,952	42,000	43,000	43,430	43,864	44,303	
Total Revenues	18,539	68,765	35,739	35,952	42,000	43,000	43,430	43,864	44,303	
General Administration	210	407	383	394	500	500	515	530	546	
Total Operating Expenditures	210	407	383	394	500	500	515	530	546	
<i>Net operating rev over(under) operating exp</i>	<i>18,329</i>	<i>68,359</i>	<i>35,356</i>	<i>35,558</i>	<i>41,500</i>	<i>42,500</i>	<i>42,915</i>	<i>43,334</i>	<i>43,757</i>	
Total Expenditures	210	407	383	394	500	500	515	530	546	
<i>Excess (def) of revenues over expenditures</i>	<i>18,329</i>	<i>68,359</i>	<i>35,356</i>	<i>35,558</i>	<i>41,500</i>	<i>42,500</i>	<i>42,915</i>	<i>43,334</i>	<i>43,757</i>	
Fund balances at beginning of year	-	18,329	86,688	122,044	157,602	199,102	241,602	284,517	327,851	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 18,329	\$ 86,688	\$ 122,044	\$ 157,602	\$ 199,102	\$ 241,602	\$ 284,517	\$ 327,851	\$ 371,607	

Village Center Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 818,180	\$ 841,348	\$ 804,697	\$ 898,974	\$ 987,976	\$ 990,000	\$ 999,900	\$ 1,009,899	\$ 1,019,998	
Rollback & Homestead	4,621	3,566	3,363	3,119	5,786	6,000	6,060	6,121	6,182	
Interest Income	1,995	-	-	-	-	-	-	-	-	
Total Operating Revenue	824,796	844,914	808,060	902,093	993,762	996,000	1,005,960	1,016,020	1,026,180	
Total Revenues	824,796	844,914	808,060	902,093	993,762	996,000	1,005,960	1,016,020	1,026,180	
General Administration	498,095	509,513	488,768	546,177	493,000	615,000	633,450	652,454	672,027	
Total Operating Expenditures	498,095	509,513	488,768	546,177	493,000	615,000	633,450	652,454	672,027	
<i>Net operating rev over(under) operating exp</i>	<i>326,701</i>	<i>335,401</i>	<i>319,292</i>	<i>355,917</i>	<i>500,762</i>	<i>381,000</i>	<i>372,510</i>	<i>363,566</i>	<i>354,153</i>	
Transfer to Debt Service	300,000	505,895	319,292	340,000	350,000	360,000	470,000	400,000	400,000	
Total Transfers/Advances to Other Funds	300,000	505,895	319,292	340,000	350,000	360,000	470,000	400,000	400,000	
Total Expenditures	798,095	1,015,408	808,060	886,177	843,000	975,000	1,103,450	1,052,454	1,072,027	
<i>Excess (def) of revenues over expenditures</i>	<i>26,701</i>	<i>(170,494)</i>	<i>-</i>	<i>15,917</i>	<i>150,762</i>	<i>21,000</i>	<i>(97,490)</i>	<i>(36,434)</i>	<i>(45,847)</i>	
Fund balances at beginning of year	143,793	170,494	0	0	15,917	166,679	187,679	90,189	53,755	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 170,494	\$ 0	\$ 0	\$ 15,917	\$ 166,679	\$ 187,679	\$ 90,189	\$ 53,755	\$ 7,908	

City of New Albany, Ohio

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

Research & Technology District Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 119,912	\$ 245,899	\$ 270,202	\$ 214,568	\$ 294,000	\$ 295,000	\$ 297,950	\$ 300,930	\$ 303,939	
Total Operating Revenue	119,912	245,899	270,202	214,568	294,000	295,000	297,950	300,930	303,939	
Total Revenues	119,912	245,899	270,202	214,568	294,000	295,000	297,950	300,930	303,939	
General Administration	1,357	2,773	10,304	2,480	12,000	5,000	5,150	5,305	5,464	
Total Operating Expenditures	1,357	2,773	10,304	2,480	12,000	5,000	5,150	5,305	5,464	
<i>Net operating rev over(under) operating exp</i>	<i>118,555</i>	<i>243,126</i>	<i>259,898</i>	<i>212,087</i>	<i>282,000</i>	<i>290,000</i>	<i>292,800</i>	<i>295,625</i>	<i>298,475</i>	
Total Expenditures	1,357	2,773	10,304	2,480	12,000	5,000	5,150	5,305	5,464	
<i>Excess (def) of revenues over expenditures</i>	<i>118,555</i>	<i>243,126</i>	<i>259,898</i>	<i>212,087</i>	<i>282,000</i>	<i>290,000</i>	<i>292,800</i>	<i>295,625</i>	<i>298,475</i>	
Fund balances at beginning of year	328,194	446,749	689,875	949,773	1,161,861	1,443,861	1,733,861	2,026,661	2,322,286	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 446,749	\$ 689,875	\$ 949,773	\$ 1,161,861	\$ 1,443,861	\$ 1,733,861	\$ 2,026,661	\$ 2,322,286	\$ 2,620,761	

City of New Albany, Ohio

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

Oak Grove II Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 731,101	\$ 445,568	\$ 625,971	\$ 1,372,963	\$ 1,680,000	\$ 1,700,000	\$ 1,717,000	\$ 1,734,170	\$ 1,751,512	
Interest Income	24,276	-	-	-	-	-	-	-	-	
Total Operating Revenue	755,377	445,568	625,971	1,372,963	1,680,000	1,700,000	1,717,000	1,734,170	1,751,512	
Total Revenues	755,377	445,568	625,971	1,372,963	1,680,000	1,700,000	1,717,000	1,734,170	1,751,512	
Finance	783,859	-	-	-	-	-	-	-	-	
General Administration	70,497	8,412	19,064	18,111	20,000	27,500	27,775	28,053	28,333	
Total Operating Expenditures	854,356	8,412	19,064	18,111	20,000	27,500	27,775	28,053	28,333	
<i>Net operating rev over(under) operating exp</i>	<i>(98,979)</i>	<i>437,156</i>	<i>606,906</i>	<i>1,354,852</i>	<i>1,660,000</i>	<i>1,672,500</i>	<i>1,689,225</i>	<i>1,706,117</i>	<i>1,723,178</i>	
Infrastructure	-	-	-	1,322,291	-	-	-	-	-	
Total Capital Expenditures	-	-	-	1,322,291	-	-	-	-	-	
Total Expenditures	854,356	8,412	19,064	1,340,402	20,000	27,500	27,775	28,053	28,333	
<i>Excess (def) of revenues over expenditures</i>	<i>(98,979)</i>	<i>437,156</i>	<i>606,906</i>	<i>32,561</i>	<i>1,660,000</i>	<i>1,672,500</i>	<i>1,689,225</i>	<i>1,706,117</i>	<i>1,723,178</i>	
Fund balances at beginning of year	830,596	731,617	1,168,773	1,775,680	1,808,240	3,468,240	5,140,740	6,829,965	8,536,083	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 731,617	\$ 1,168,773	\$ 1,775,680	\$ 1,808,240	\$ 3,468,240	\$ 5,140,740	\$ 6,829,965	\$ 8,536,083	\$ 10,259,261	

City of New Albany, Ohio

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

Village Center II Tax Increment Financing Fund										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 18,539	\$ -	\$ -	\$ 737,950	\$ 443,565	\$ 445,000	\$ 449,450	\$ 453,945	\$ 458,484	
Total Operating Revenue	18,539	-	-	737,950	443,565	445,000	449,450	453,945	458,484	
Advance In	-	-	-	-	984,162	-	-	-	-	
Total Other Resources	-	-	-	-	984,162	-	-	-	-	
Total Revenues	18,539	-	-	737,950	1,427,727	445,000	449,450	453,945	458,484	
General Administration	18,539	-	-	737,950	1,635,000	445,000	449,450	453,945	458,484	
Total Operating Expenditures	18,539	-	-	737,950	1,635,000	445,000	449,450	453,945	458,484	
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	(207,273)	-	-	-	-	
Total Expenditures	18,539	-	-	737,950	1,635,000	445,000	449,450	453,945	458,484	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	(207,273)	-	-	-	-	
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	207,273	-	-	-	-	
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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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

2022 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	-	-	-	1,765,241	-	1,765,241
Funds from NACA/NAECA	-	-	-	-	7,000,000	7,000,000
Interest Income	-	-	13,000	-	-	13,000
Total Operating Revenue	-	-	13,000	1,765,241	7,000,000	8,778,241
Transfer In	6,609,987	-	1,383,716	-	-	7,993,703
Total Other Resources	6,609,987	-	1,383,716	-	-	7,993,703
Total Revenues	6,609,987	-	1,396,716	1,765,241	7,000,000	16,771,944
Finance	-	-	-	40,000	-	40,000
Total Operating Expenditures	-	-	-	40,000	-	40,000
<i>Net operating rev over(under) operating exp</i>	<i>6,609,987</i>	<i>-</i>	<i>1,396,716</i>	<i>1,725,241</i>	<i>7,000,000</i>	<i>16,731,944</i>
Vehicles, Machinery & Equipment	-	-	980,550	-	-	980,550
Infrastructure	-	-	-	5,000,000	7,000,000	12,000,000
Total Capital Expenditures	-	-	980,550	5,000,000	7,000,000	12,980,550
Principal & Interest Payments	6,609,983	-	-	-	-	6,609,983
Total Debt Service Expenditures	6,609,983	-	-	-	-	6,609,983
Total Expenditures	6,609,983	-	980,550	5,040,000	7,000,000	19,630,533
<i>Excess (def) of revenues over expenditures</i>	<i>4</i>	<i>-</i>	<i>416,166</i>	<i>(3,274,759)</i>	<i>-</i>	<i>(2,858,589)</i>
Fund balances at beginning of year	674,381	-	3,792,126	5,878,141	3,196,831	13,541,480
Lapsed Encumbrances (Appropriations 2021)	-	-	-	-	-	-
Fund balances at end of year	674,385	-	4,208,293	2,603,382	3,196,831	10,682,891

City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

Debt Service Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Debt Proceeds	-	1,758,898	-	-	-	-	-	-	-
Transfer In	3,910,802	3,621,080	4,410,761	4,642,037	6,661,170	6,609,987	6,624,515	6,316,312	6,141,839
Total Other Resources	3,910,802	5,379,978	4,410,761	4,642,037	6,661,170	6,609,987	6,624,515	6,316,312	6,141,839
Total Revenues	3,910,802	5,379,978	4,410,761	4,642,037	6,661,170	6,609,987	6,624,515	6,316,312	6,141,839
<i>Net operating rev over(under) operating exp</i>	<i>3,910,802</i>	<i>5,379,978</i>	<i>4,410,761</i>	<i>4,642,037</i>	<i>6,661,170</i>	<i>6,609,987</i>	<i>6,624,515</i>	<i>6,316,312</i>	<i>6,141,839</i>
Principal & Interest Payments	3,801,081	4,040,469	5,100,729	5,289,690	6,661,170	6,609,983	6,624,514	6,316,311	6,141,838
Total Debt Service Expenditures	3,801,081	4,040,469	5,100,729	5,289,690	6,661,170	6,609,983	6,624,514	6,316,311	6,141,838
Total Expenditures	3,801,081	4,040,469	5,100,729	5,289,690	6,661,170	6,609,983	6,624,514	6,316,311	6,141,838
<i>Excess (def) of revenues over expenditures</i>	<i>109,721</i>	<i>1,339,508</i>	<i>(689,968)</i>	<i>(647,653)</i>	<i>-</i>	<i>4</i>	<i>1</i>	<i>1</i>	<i>1</i>
Fund balances at beginning of year	553,763	672,493	2,012,001	1,322,033	674,381	674,381	674,385	674,386	674,387
Lapsed Encumbrances (Appropriations 2021)	9,009	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 672,493	\$ 2,012,001	\$ 1,322,033	\$ 674,381	\$ 674,381	\$ 674,385	\$ 674,386	\$ 674,387	\$ 674,388
<i>Capitalized Interest Remaining - Rose Run</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 647,849</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Total Balance Reserved</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 647,849</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Excess Balance</i>	<i>\$ 672,493</i>	<i>\$ 2,012,001</i>	<i>\$ 674,184</i>	<i>\$ 674,381</i>	<i>\$ 674,381</i>	<i>\$ 674,385</i>	<i>\$ 674,386</i>	<i>\$ 674,387</i>	<i>\$ 674,388</i>

City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

Bond Improvement Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Interest Income	\$ -	\$ 372,437	\$ 287,587	\$ 22,757	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenue	-	372,437	287,587	22,757	-	-	-	-	-
Debt Proceeds	-	16,499,000	-	-	-	-	-	-	-
Transfer In	-	600,000	-	-	-	-	-	-	-
Advance In	-	1,000,000	-	-	-	-	-	-	-
Total Other Resources	-	18,099,000	-	-	-	-	-	-	-
Total Revenues	-	18,471,437	287,587	22,757	-	-	-	-	-
<i>Net operating rev over(under) operating exp</i>	-	18,471,437	287,587	22,757	-	-	-	-	-
Land & Buildings	-	17,140,485	571,870	-	-	-	-	-	-
Infrastructure	-	25,367	21,130	-	-	-	-	-	-
Total Capital Expenditures	-	17,165,851	593,000	-	-	-	-	-	-
Transfer to Debt Service	134	-	-	-	-	-	-	-	-
Advances Out	-	1,000,000	-	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	134	1,000,000	-	-	-	-	-	-	-
Total Expenditures	134	18,165,851	593,000	-	-	-	-	-	-
<i>Excess (def) of revenues over expenditures</i>	(134)	305,585	(305,414)	22,757	-	-	-	-	-
Fund balances at beginning of year	134	-	305,585	123,159	223,878	-	-	-	-
Lapsed Encumbrances (Appropriations 2021)	-	-	122,987	77,962	(223,878)	-	-	-	-
Fund balances at end of year	\$ -	\$ 305,585	\$ 123,159	\$ 223,878	\$ -	\$ -	\$ -	\$ -	\$ -

City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

Capital Equipment Replacement Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Federal & State Grants	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	17,523	42,251	105,212	68,569	26,000	13,000	13,390	13,792	14,205
Other Revenue	-	-	32,442	50,745	150,000	-	-	-	-
Total Operating Revenue	17,523	82,251	137,654	119,314	176,000	13,000	13,390	13,792	14,205
Transfer In	905,000	1,743,705	990,351	1,457,582	1,282,986	1,383,716	1,224,260	1,137,085	980,603
Total Other Resources	905,000	1,743,705	990,351	1,457,582	1,282,986	1,383,716	1,224,260	1,137,085	980,603
Total Revenues	922,523	1,825,956	1,128,005	1,576,896	1,458,986	1,396,716	1,237,650	1,150,877	994,808
<i>Net operating rev over(under) operating exp</i>	<i>922,523</i>	<i>1,825,956</i>	<i>1,128,005</i>	<i>1,576,896</i>	<i>1,458,986</i>	<i>1,396,716</i>	<i>1,237,650</i>	<i>1,150,877</i>	<i>994,808</i>
Vehicles, Machinery & Equipment	1,553,713	538,199	405,294	1,703,313	1,020,985	980,550	764,183	1,276,668	1,413,038
Total Capital Expenditures	1,553,713	538,199	405,294	1,703,313	1,020,985	980,550	764,183	1,276,668	1,413,038
Total Expenditures	1,553,713	538,199	405,294	1,703,313	1,020,985	980,550	764,183	1,276,668	1,413,038
<i>Excess (def) of revenues over expenditures</i>	<i>(631,190)</i>	<i>1,287,757</i>	<i>722,711</i>	<i>(126,418)</i>	<i>438,001</i>	<i>416,166</i>	<i>473,467</i>	<i>(125,791)</i>	<i>(418,230)</i>
Fund balances at beginning of year	2,070,756	1,453,133	2,747,580	3,474,236	3,354,125	3,792,126	4,208,293	4,681,759	4,555,968
Lapsed Encumbrances (Appropriations 2021)	13,567	6,690	3,944	6,307	-	-	-	-	-
Fund balances at end of year	\$ 1,453,133	\$ 2,747,580	\$ 3,474,236	\$ 3,354,125	\$ 3,792,126	\$ 4,208,293	\$ 4,681,759	\$ 4,555,968	\$ 4,137,739

Oak Grove II Infrastructure Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Income Tax	\$ 875,132	\$ 1,287,934	\$ 1,342,293	\$ 1,268,426	\$ 2,100,000	\$ 1,765,241	\$ 1,751,531	\$ 1,914,972	\$ 1,984,274
Total Operating Revenue	875,132	1,287,934	1,342,293	1,268,426	2,100,000	1,765,241	1,751,531	1,914,972	1,984,274
Total Revenues	875,132	1,287,934	1,342,293	1,268,426	2,100,000	1,765,241	1,751,531	1,914,972	1,984,274
Finance	66,978	25,756	26,846	25,364	45,000	40,000	35,031	38,299	39,685
Total Operating Expenditures	66,978	25,756	26,846	25,364	45,000	40,000	35,031	38,299	39,685
<i>Net operating rev over(under) operating exp</i>	<i>808,154</i>	<i>1,262,178</i>	<i>1,315,447</i>	<i>1,243,063</i>	<i>2,055,000</i>	<i>1,725,241</i>	<i>1,716,500</i>	<i>1,876,673</i>	<i>1,944,589</i>
Infrastructure	-	-	-	1,784,374	-	5,000,000	-	-	-
Total Capital Expenditures	-	-	-	1,784,374	-	5,000,000	-	-	-
Transfer to Debt Service	200,000	-	-	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	200,000	-	-	-	-	-	-	-	-
Total Expenditures	266,978	25,756	26,846	1,809,737	45,000	5,040,000	35,031	38,299	39,685
<i>Excess (def) of revenues over expenditures</i>	<i>608,154</i>	<i>1,262,178</i>	<i>1,315,447</i>	<i>(541,311)</i>	<i>2,055,000</i>	<i>(3,274,759)</i>	<i>1,716,500</i>	<i>1,876,673</i>	<i>1,944,589</i>
Fund balances at beginning of year	1,178,672	1,786,826	3,049,005	4,364,452	3,823,141	5,878,141	2,603,382	4,319,883	6,196,555
Lapsed Encumbrances (Appropriations 2021)	-	-	1	-	-	-	-	-	-
Fund balances at end of year	\$ 1,786,826	\$ 3,049,005	\$ 4,364,452	\$ 3,823,141	\$ 5,878,141	\$ 2,603,382	\$ 4,319,883	\$ 6,196,555	\$ 8,141,144

City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

Economic Development Capital Fund									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Funds from NACA/NAECA	\$ 13,596,153	\$ 2,070,000	\$ 25,000	\$ -	\$ -	\$ 7,000,000	\$ 500,000	\$ -	\$ 1,375,000
Federal & State Grants	462,274	4,529,282	144,489	-	1,000,000	-	-	-	-
Interest Income	4,428	120,738	-	-	-	-	-	-	-
Other Revenue	-	6,843	-	-	1,050,000	-	-	-	-
Total Operating Revenue	14,062,855	6,726,863	169,489	-	2,050,000	7,000,000	500,000	-	1,375,000
Total Revenues	14,062,855	6,726,863	169,489	-	2,050,000	7,000,000	500,000	-	1,375,000
General Administration	-	138,974	145,000	-	-	-	-	-	-
Total Operating Expenditures	99,164	138,974	145,000	-	-	-	-	-	-
<i>Net operating rev over(under) operating exp</i>	<i>13,963,691</i>	<i>6,587,889</i>	<i>24,489</i>	<i>-</i>	<i>2,050,000</i>	<i>7,000,000</i>	<i>-</i>	<i>-</i>	<i>-</i>
Land & Buildings	-	20,000	987,068	-	-	-	-	-	25,000
Infrastructure	18,017,403	480,173	7,525	322,500	7,624,790	7,000,000	500,000	-	1,350,000
Total Capital Expenditures	18,017,403	500,173	994,593	322,500	7,624,790	7,000,000	500,000	-	1,375,000
Total Expenditures	18,116,567	639,147	1,139,593	322,500	7,624,790	7,000,000	500,000	-	1,375,000
<i>Excess (def) of revenues over expenditures</i>	<i>(4,053,712)</i>	<i>6,087,717</i>	<i>(970,104)</i>	<i>(322,500)</i>	<i>(5,574,790)</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	3,196,831	3,196,831	3,196,831	3,196,831
Lapsed Encumbrances (Appropriations 2021)	-	786	750,797	565,854	-	-	-	-	-
Fund balances at end of year	\$ 2,659,071	\$ 8,747,574	\$ 8,528,267	\$ 8,771,621	\$ 3,196,831	\$ 3,196,831	\$ 3,196,831	\$ 3,196,831	\$ 3,196,831

City of New Albany, Ohio

2022 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

OPWC Funds									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Federal & State Grants	\$ 865,089	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenue	865,089	-	0	-	-	-	-	-	-
Total Revenues	865,089	-	0	-	-	-	-	-	-
<i>Net operating rev over(under) operating exp</i>	<i>865,089</i>	<i>-</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Infrastructure	914,807	-	-	-	-	-	-	-	-
Total Capital Expenditures	914,807	-	-	-	-	-	-	-	-
Total Expenditures	914,807	-	-	-	-	-	-	-	-
<i>Excess (def) of revenues over expenditures</i>	<i>(49,718)</i>	<i>-</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Fund balances at beginning of year	(18,613)	-	-	0	0	0	0	0	0
Lapsed Encumbrances (Appropriations 2021)	68,331	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



NEW ALBANY

COMMUNITY CONNECTS US

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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:

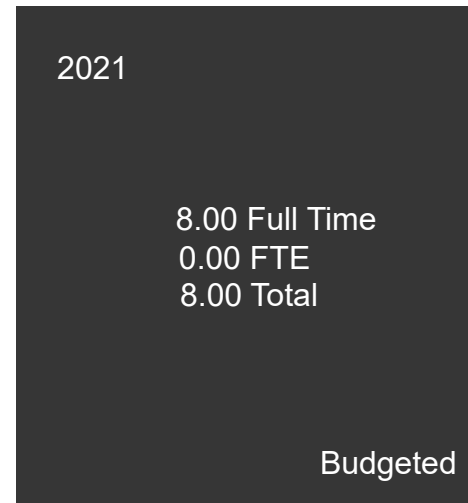
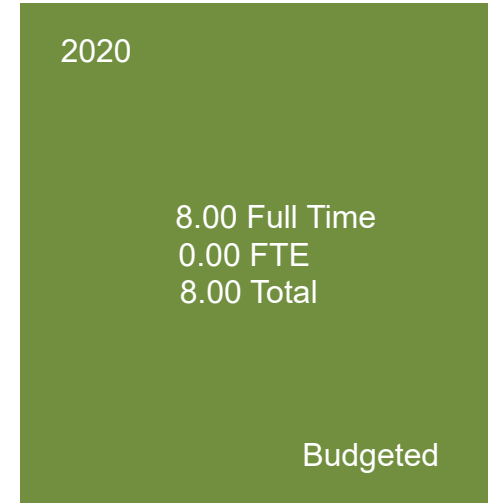
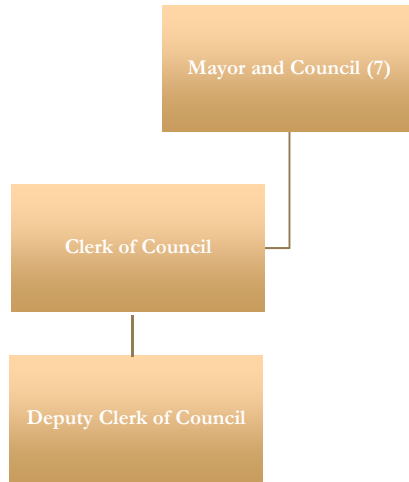
- Adopt ordinances and resolutions.
- Create and/or abolish departments, commissions, boards and committees
- Audit accounts and records
- Conduct inquiries and investigations
- Levy taxes
- Enforce laws and regulations,
- Adopt a budget and appropriate funds
- Adopt building and zoning regulations
-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

2022 Annual Budget

City Council

City Council - General Fund								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 143,951	\$ 151,569	\$ 161,583	\$ 178,841	\$ 129,722	\$ 171,630	\$ 231,109	34.66%
Pensions	20,981	21,661	21,700	23,248	16,702	24,028	32,285	34.36%
Benefits	13,562	14,787	16,437	17,090	21,856	15,544	51,597	231.94%
Professional Development	645	1,165	6,312	3,562	5,568	7,700	7,900	2.60%
Total Personal Services	179,139	189,182	206,033	222,741	173,848	218,902	322,891	47.50%
Materials & Supplies	1,122	750	521	305	500	1,750	1,750	0.00%
Consulting & Contract Services	10,000	8,275	4,399	3,000	7,000	10,000	10,000	0.00%
Payment for Services	2,930	2,885	827	21,411	26,719	56,500	14,000	-75.22%
Miscellaneous	211,437	247,900	331,118	614,796	384,940	436,000	639,000	46.56%
Total Operating & Contractual Services	225,489	259,810	336,865	639,512	419,159	504,250	664,750	31.83%
Total Expenditures	\$ 404,628	\$ 448,993	\$ 542,898	\$ 862,254	\$ 593,007	\$ 723,152	\$ 987,641	36.57%

Rationale:

Salaries & Wages and Pensions - 2022 includes a 3.75% cost of living adjustment ("COLA") for C.O. 155 employees, the mayor and members of council in addition to the creation of the Deputy Clerk of Council position.

Benefits - The increase in benefits is attributed to conservatively budgeting for the highest insurance cost (family coverage) for the newly established Deputy Clerk of Council position.

Payment for Services - 2021 amended appropriation includes amounts budgeted for the Rose Run grand opening event held in 2021 which is not necessary to be included in 2022. 2022 does include amounts for various fees related to advertising, annexation fees, and state fees and includes an amount of \$10,000 in council discretionary funds.

Miscellaneous - 2021 and 2022 include \$200,000 in Donations and Contributions which include the Community Events Board contributions. The 2022 budget also includes an increase to the Senior Connections program and an additional community event (similar to Octoberfest). This category also historically accounts for fireworks for the "4th of July" celebration and Holiday lights and other miscellaneous council initiatives.

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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 has recently undertaken proactive initiatives such as becoming nationally accredited, conducting human trafficking operations and using bait vehicles to apprehend criminals to promote, preserve and maintain a feeling of safety and security for all citizens and visitors.

KEY FUNCTIONS

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

Police



Pictured above from left to right: Chief of Police Greg Jones, City of New Albany Police Officer Emilee Downing, City of New Albany Police Officer Ariel Marion, City of New Albany Police Sergeant Terry Nemeth at the 135th Columbus Police Academy Graduation Ceremony

NEW ALBANY

New Albany's Police Department engages with the community it serves to protect life and property. The police force builds strong 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.

2021 (YTD)

Citations issued - 745
 Accident Reports - 159
 Calls – 2,652
 Incident Reports – 951
 Arrests (Felony) - 43
 Arrests (Misd.) - 136
 New Detective Cases - 331
 Safety Town Reg. – 458

2020

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

2019

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

2018

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

NEW ALBANY



Notes:

- Police Officer includes 19 patrol and 5 specialty officers (DARE, SRO, CALEA, and Detectives (2))
- FTE includes Probation Officer and Safety Town

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

2022

45.00 Full Time
2.08 FTE
47.08 Total

Proposed

City of New Albany, Ohio

2022 Annual Budget

Police Department

Police - Total All Funds									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)	
Salaries & Wages	\$ 2,389,318	\$ 2,653,768	\$ 2,920,875	\$ 3,284,496	\$ 2,528,269	\$ 3,747,771	\$ 4,414,135	17.78%	
Pensions	429,329	482,843	528,961	594,038	455,252	670,914	779,830	16.23%	
Benefits	830,913	769,629	803,869	854,182	698,690	1,095,019	1,220,959	11.50%	
Professional Development	52,192	56,078	74,477	68,751	80,024	106,475	108,906	2.28%	
Total Personal Services	3,701,752	3,962,318	4,328,181	4,801,467	3,762,235	5,620,179	6,523,830	16.08%	
Materials & Supplies	92,586	96,207	76,917	114,655	72,918	110,150	122,280	11.01%	
Clothing & Uniforms	9,298	22,880	61,201	33,142	41,300	46,400	42,600	-8.19%	
Utilities & Communications	1,815	11,341	12,518	14,700	14,749	18,700	18,700	0.00%	
Maintenance & Repairs	-	-	2,300	-	-	-	21,900	0.00%	
Consulting & Contract Services	106,139	86,459	98,970	106,491	170,897	467,838	176,285	-62.32%	
Payment for Services	-	-	3,791	-	-	-	-	0.00%	
Miscellaneous	-	-	-	85	-	-	-	0.00%	
Total Operating & Contractual Services	209,838	216,888	255,697	269,072	299,863	643,088	381,765	-40.64%	
Total Expenditures	\$ 3,911,590	\$ 4,179,206	\$ 4,583,878	\$ 5,070,539	\$ 4,062,098	\$ 6,263,267	\$ 6,905,595	10.26%	
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

2022 Annual Budget

Police Department - Continued

Police - General Fund (All Divisions)									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)	
Salaries & Wages	\$ 2,318,845	\$ 2,652,746	\$ 2,920,875	\$ 3,267,929	\$ 2,513,337	\$ 3,691,271	\$ 4,371,135	18.42%	
Pensions	429,329	482,843	528,961	591,616	453,603	668,514	777,230	16.26%	
Benefits	830,913	769,629	803,869	854,005	698,570	1,094,819	1,220,559	11.48%	
Professional Development	52,192	56,078	74,477	68,751	80,024	105,275	107,706	2.31%	
Total Personal Services	3,631,279	3,961,295	4,328,181	4,782,301	3,745,534	5,559,879	6,476,630	16.49%	
Materials & Supplies	75,193	75,951	59,343	110,268	52,983	84,400	92,000	9.00%	
Clothing & Uniforms	9,298	22,880	61,201	33,142	41,300	46,400	42,600	-8.19%	
Utilities & Communications	1,514	9,407	12,197	12,700	14,300	16,700	16,700	0.00%	
Consulting & Contract Services	103,228	84,035	98,470	104,549	166,102	455,838	164,285	-63.96%	
Payment for Services	-	-	3,591	-	-	-	-	0.00%	
Total Operating & Contractual Services	189,233	192,273	234,802	260,658	274,685	603,338	315,585	-47.69%	
Total Expenditures	\$ 3,820,512	\$ 4,153,568	\$ 4,562,983	\$ 5,042,959	\$ 4,020,219	\$ 6,163,217	\$ 6,792,215	10.21%	

Police Department - Continued

Police - General Fund - Police Patrol Division (1010)															
	2017 Actual		2018 Actual		2019 Actual		2020 Actual		2021 YTD (9/30/2021)		2021 Amended		2022 Proposed	% Increase/ (Decrease)	
Salaries & Wages	\$	1,258,531	\$	1,554,016	\$	1,741,689	\$	1,820,322	\$	1,377,827	\$	1,940,900	\$	2,368,619	22.04%
Pensions		258,604		301,716		335,898		350,461		266,408		377,928		446,835	18.23%
Benefits		466,706		454,455		454,613		417,286		349,583		524,846		577,385	10.01%
Professional Development		31,897		35,275		45,312		46,206		47,457		62,575		62,706	0.21%
Total Personal Services		2,015,738		2,345,463		2,577,511		2,634,274		2,041,275		2,906,249		3,455,545	18.90%
Materials & Supplies		66,766		67,168		50,823		75,838		44,040		71,800		76,000	5.85%
Clothing & Uniforms		7,383		21,006		48,564		24,260		34,000		34,000		30,000	-11.76%
Utilities & Communications		-		7,102		9,895		10,480		11,980		12,000		12,000	0.00%
Consulting & Contract Services		22,695		14,553		16,794		18,025		19,618		20,928		23,500	12.29%
Total Operating & Contractual Services		96,844		109,829		126,077		128,603		109,638		138,728		141,500	2.00%
Total Expenditures	\$	2,112,582	\$	2,455,291	\$	2,703,588	\$	2,762,877	\$	2,150,913	\$	3,044,977	\$	3,597,045	18.13%

Rationale:

Salaries & Wages and Pensions - 2022 includes a 3.00% cost of living adjustment ("COLA") as negotiated for the FOP. 2022 also includes the addition of 3 police officers as approved during 2021.

Benefits - The increase in benefits is attributed to conservatively budgeting for the highest insurance cost (family coverage) for the additional officers.

Materials & Supplies - This line item is used for a variety of purchases including armory supplies and operations, bike patrol, PD supplies, and community outreach supplies. There appears to be an increase in this account from 2021, however, 2021 is accounting for a budget transfer to another account within the Operating & Contractual Services group within the Police department. The 2022 budget is the same as the original 2021 budget.

Clothing & Uniforms - The decrease in 2022 is a result of less ballistic vest replacements and purchases necessary in 2022 than 2021.

Consulting & Contract Services - The increase in 2022 is primarily due to increasing the budget for hospital costs associated with transporting prisoners. These bills can fluctuate drastically and are unpredictable.

City of New Albany, Ohio

2022 Annual Budget

Police Department - Continued

Police - General Fund - Communications Division (1020)									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended		2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 324,926	\$ 367,679	\$ 446,282	\$ 497,377	\$ 344,815	\$ 567,078	\$	580,696	2.40%
Pensions	45,552	50,969	62,391	69,514	48,123	78,803		80,709	2.42%
Benefits	146,750	133,351	159,309	191,518	137,059	223,220		177,341	-20.55%
Professional Development	5,819	6,494	8,602	5,926	12,594	12,900		11,800	-8.53%
Total Personal Services	523,047	558,493	676,584	764,335	542,592	882,001		850,546	-3.57%
Clothing & Uniforms	1,489	1,374	1,679	1,600	2,200	2,200		2,400	9.09%
Consulting & Contract Services	32,043	23,240	23,802	35,810	61,275	62,210		76,485	22.95%
Total Operating & Contractual Services	33,532	24,614	25,481	37,410	63,475	64,410		78,885	22.47%
Total Expenditures	\$ 556,579	\$ 583,107	\$ 702,065	\$ 801,745	\$ 606,067	\$ 946,411	\$	929,431	-1.79%
Rationale: Benefits - The decrease for 2022 can be attributed to no increase in insurance premiums for 2022 and the 3 most recent hires taking a lesser coverage (or no coverage) than what was budgeted for. Consulting & Contract Services - 2022 increase due to the Motorola annual service contracts related to the recent replacements of both communication center radio consoles.									

City of New Albany, Ohio

2022 Annual Budget

Police Department - Continued

Police - General Fund - Police Administration Division (1030)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 691,205	\$ 679,640	\$ 684,952	\$ 933,604	\$ 728,837	\$ 1,101,644	\$ 1,280,950	16.28%
Pensions	118,987	122,961	123,959	169,314	130,411	199,872	229,964	15.06%
Benefits	216,816	181,078	189,251	244,960	211,031	336,830	428,544	27.23%
Professional Development	14,476	14,308	20,562	16,619	19,973	29,800	30,800	3.36%
Total Personal Services	1,041,484	997,987	1,018,724	1,364,497	1,090,252	1,668,146	1,970,258	18.11%
Materials & Supplies	8,427	8,783	8,520	34,429	8,943	12,600	12,600	0.00%
Clothing & Uniforms	426	500	10,957	7,282	5,100	10,200	10,200	0.00%
Utilities & Communications	1,514	2,305	2,301	2,220	2,320	4,700	4,700	0.00%
Consulting & Contract Services	48,490	46,242	57,874	50,714	85,209	372,700	63,200	-83.04%
Payment for Services	-	-	3,591	-	-	-	-	0.00%
Total Operating & Contractual Services	58,857	57,829	83,244	94,644	101,572	400,200	90,700	-77.34%
Total Expenditures	\$ 1,100,341	\$ 1,055,816	\$ 1,101,969	\$ 1,459,142	\$ 1,191,824	\$ 2,068,346	\$ 2,060,958	-0.36%

Rationale:

Salaries & Wages and Pensions - 2022 includes a 3.75% cost of living adjustment ("COLA") for C.O. 155 employees. In addition, 2022 includes hiring a 5th Sergeant and an additional police clerk.

Benefits - The increase in benefits is attributed to conservatively budgeting for the highest insurance cost (family coverage) for the additional and unfilled positions.

Consulting & Contract Services - In 2021, mid year appropriations included a one-time increase in connection with New Albany's portion of costs in moving radio equipment to a tower in New Albany to improve signal and operation.

City of New Albany, Ohio

2022 Annual Budget

Police Department - Continued

Police - General Fund - Safety Town Division (1040)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 44,183	\$ 51,411	\$ 47,953	\$ 16,627	\$ 61,859	\$ 63,649	\$ 75,711	18.95%
Pensions	6,186	7,198	6,714	2,328	8,660	8,911	10,600	18.95%
Benefits	641	746	695	241	897	923	1,098	18.94%
Total Personal Services	51,010	59,354	55,362	19,196	71,416	73,483	87,409	18.95%
Total Operating & Contractual Services	-	-	-	-	-	-	-	0.00%
Total Expenditures	\$ 51,010	\$ 59,354	\$ 55,362	\$ 19,196	\$ 71,416	\$ 73,483	\$ 87,409	18.95%

Rationale:

Salaries & Wages and Pensions - 2022 includes a 3.75% cost of living adjustment ("COLA") for C.O. 155 employees (including part-time, seasonal and intern employees).

Benefits - The increase in benefits is attributed to the increase in salaries & wages. Benefits in this division consist of the employer portion of medicare at 1.45% of wages.

Police - General Fund - Probation Division (1050)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 65,159	261.99%
Pensions	-	-	-	-	-	3,000	9,122	204.07%
Benefits	-	-	-	-	-	9,000	36,191	302.13%
Professional Development	-	-	-	-	-	-	2,400	0.00%
Total Personal Services	-	-	-	-	-	30,000	112,872	276.24%
Materials & Supplies	-	-	-	-	-	-	3,400	0.00%
Consulting & Contract Services	-	-	-	-	-	-	1,100	0.00%
Total Operating & Contractual Services	-	-	-	-	-	-	4,500	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 117,372	291.24%

Rationale:

Total Expenditures - The probation division was created during 2021 in connection with entering into a shared services agreement with Gahanna for the operation of New Albany's Mayor's Court and accounts for the activities of the Probation Officer, now a part of the Police Department. Effective October 1, 2021, the position and related operating costs were moved to the new division. 2022 will be the first full year for the division and includes a 3.75% cost of living adjustment ("COLA") for C.O. 155 employees.

City of New Albany, Ohio

2022 Annual Budget

Police Department - Continued

Police - Alcohol Education Fund (Restricted)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Fines & Forfeitures	\$ 758	\$ 700	\$ 1,130	\$ 900	\$ 2,505	\$ 1,000	\$ 1,000	0.00%
Total Revenues	758	700	1,130	900	2,505	1,000	1,000	0.00%
Total Personal Services	-	-	-	-	-	-	-	0.00%
Consulting & Contract Services	-	-	500	-	500	1,000	1,000	0.00%
Total Operating & Contractual Services	-	-	500	-	500	1,000	1,000	0.00%
Total Expenditures	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 1,000	\$ 1,000	0.00%

Rationale:

N/A

Police - Drug Use Prevention Grant Fund (Restricted)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Federal & State Grants	\$ 35,100	\$ 17,766	\$ -	\$ 10,298	\$ 10,298	\$ 36,000	\$ 20,000	-44.44%
Total Revenues	35,100	17,766	-	10,298	10,298	36,000	20,000	-44.44%
Salaries & Wages	66,316	-	-	-	-	36,000	20,000	-44.44%
Total Personal Services	66,316	-	-	-	-	36,000	20,000	-44.44%
Total Operating & Contractual Services	-	-	-	-	-	-	-	0.00%
Total Expenditures	\$ 66,316	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ 20,000	-44.44%

Rationale:

Federal & State Grants and Salaries and Wages - This fund accounts for a D.A.R.E. grant which is reimbursement based. The budget has been adjusted to align with actual monies received and spent.

City of New Albany, Ohio

2022 Annual Budget

Police Department - Continued

Police - Law Enforcement & Education Fund (Restricted)									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended		2022 Proposed	% Increase/ (Decrease)
Fines & Forfeitures	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ 1,000		\$ 1,000	0.00%
Total Revenues	68	-	-	-	-	1,000		1,000	0.00%
Total Personal Services	-	-	-	-	-	-		-	0.00%
Materials & Supplies	-	-	500	-	-	1,250		1,250	0.00%
Consulting & Contract Services	179	-	-	664	-	1,000		1,000	0.00%
Total Operating & Contractual Services	179	-	500	664	-	2,250		2,250	0.00%
Total Expenditures	\$ 179	\$ -	\$ 500	\$ 664	\$ -	\$ 2,250		\$ 2,250	0.00%

Rationale:

N/A

Police - K-9 Patrol Fund (Restricted)									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended		2022 Proposed	% Increase/ (Decrease)
Other Revenue	\$ -	\$ 2,500	\$ 10,000	\$ -	\$ -	\$ -		\$ -	0.00%
Transfer In	-	-	-	14,600	14,600	14,600		19,000	30.14%
Total Revenues	-	2,500	10,000	14,600	14,600	14,600		19,000	30.14%
Salaries & Wages	-	-	-	13,476	9,235	12,000		13,000	8.33%
Pensions	-	-	-	2,421	1,649	2,400		2,600	8.33%
Benefits	-	-	-	177	120	200		400	100.00%
Total Personal Services	-	-	-	16,074	11,005	14,600		16,000	9.59%
Materials & Supplies	-	-	2,751	1,510	2,095	2,500		3,000	20.00%
Total Operating & Contractual Services	-	-	2,951	1,510	2,095	2,500		3,000	20.00%
Total Expenditures	\$ -	\$ -	\$ 2,951	\$ 17,584	\$ 13,100	\$ 17,100		\$ 19,000	11.11%

Rationale:

Transfer In - In 2022 the increase is due to additional funding necessary for increases in operating costs for the K-9 unit.

Salaries and Wages and Benefits - In 2022, the FOP has negotiated a 3% increase in addition to a last quarter 4% in 2021. The personal services category within this fund accounts for the weekly K-9 care overtime.

Materials and Supplies - The increase in 2022 is related to increased operational costs for the K-9 unit including vet services, food, treats, materials, care items, and other related costs.

City of New Albany, Ohio

2022 Annual Budget

Police Department - Continued

Police - Safety Town Fund (Restricted)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Charges for Services	\$ 26,948	\$ 31,667	\$ 30,242	\$ -	\$ 43,648	\$ 44,000	\$ 45,000	2.27%
Other Revenue	9,000	1,000	2,500	-	-	10,000	10,000	0.00%
Total Revenues	35,948	32,667	32,742	-	43,648	54,000	55,000	1.85%
Total Personal Services	-	-	-	-	-	-	-	0.00%
Materials & Supplies	17,393	20,256	14,322	2,877	17,840	22,000	26,030	18.32%
Utilities & Communications	301	1,935	321	2,000	449	2,000	2,000	0.00%
Maintenance & Repairs	-	-	2,300	-	-	-	21,900	0.00%
Consulting & Contract Services	2,732	2,424	-	1,278	4,295	10,000	10,000	0.00%
Miscellaneous	-	-	-	85	-	-	-	0.00%
Total Operating & Contractual Services	20,426	24,615	16,944	6,240	22,584	34,000	59,930	76.26%
Total Expenditures	\$ 20,426	\$ 24,615	\$ 16,944	\$ 6,240	\$ 22,584	\$ 34,000	\$ 59,930	76.26%

Rationale:**Materials and Supplies** - The increase in 2022 is primarily related to the purchase of a camera for use during camp and the replacement of street signs in Adventureland.**Maintenance & Repairs** - The increase in 2022 includes Adventureland paving and moving previously accounted for maintenance costs to a more appropriate line item.**Police - DUI Grant Fund (Restricted)**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Federal & State Grants	\$ 3,237	\$ 4,097	\$ 1,082	\$ 3,092	\$ 5,696	\$ 5,000	\$ 10,000	100.00%
Other Revenue	920	-	-	-	-	-	-	0.00%
Total Revenues	4,157	4,097	1,082	3,092	5,696	5,000	10,000	100.00%
Salaries & Wages	4,157	1,023	-	3,092	5,696	8,500	10,000	17.65%
Total Personal Services	4,157	1,023	-	3,092	5,696	8,500	10,000	17.65%
Total Operating & Contractual Services	-	-	-	-	-	-	-	0.00%
Total Expenditures	\$ 4,157	\$ 1,023	\$ -	\$ 3,092	\$ 5,696	\$ 8,500	\$ 10,000	17.65%

Rationale:**Federal & State Grants and Salaries & Wages** - This fund accounts for a grant in which the City is reimbursed for overtime attributed to participation in DUI checkpoints. The City has increased participation therefore, the budget has been increased for 2022.

City of New Albany, Ohio

2022 Annual Budget

Police Department - Continued

Police - Law Enforcement Assistance Fund (Restricted)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Federal & State Grants	\$ 7,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Revenues	7,820	-	-	-	-	-	-	0.00%
Professional Development	-	-	-	-	-	1,200	1,200	0.00%
Total Personal Services	-	-	-	-	-	1,200	1,200	0.00%
Total Operating & Contractual Services	-	-	-	-	-	-	-	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	0.00%
Rationale: N/A								

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NEW ALBANY

The community development team delivers a customer-focused approach to land use management and the built environment. The team provides creative design solutions through comprehensive planning, sustainable business attraction and retention strategies, and meaningful collaboration.

New Albany's largest two land uses are commercial (47%), and residential (31%) land uses. New Albany has by far the lowest overall 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

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

Community Development



Pictured above from left to right: Director Jennifer Chrysler, Alan Duffy, Beth Richardson, Tim Schaffner, Allison Criger, Ryan Hanigan, Jackie Russell, Ryan Ohly, and Michael Loges

NEW ALBANY

The 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.

2021 (YTD)

New Res. Permits - 85
 New Com. Permits - 10
 Total Permits – 764
 Private Development Plan
 Review - 21
 Total Inspections – 4,930
 Total Com. SF Under
 Construction – 3,567,757
 Project Valuation - \$264.2M

2020

New Res. Permits - 54
 New Com. Permits - 9
 Total Permits – 783
 Private Development Plan
 Review - 46
 Total Inspections – 5,720
 Total Com. SF Under
 Construction – 2,352,089
 Project Valuation - \$322.4M

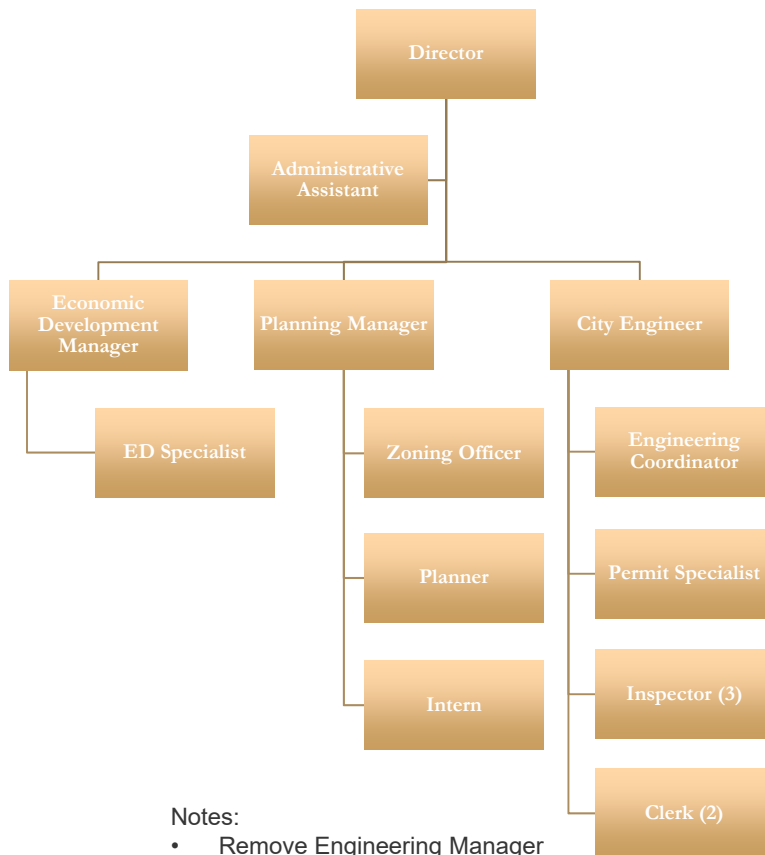
2019

New Res. Permits - 45
 New Com. Permits - 11
 Total Permits – 845
 Private Development Plan
 Review - 40
 Total Inspections - 5,392
 Total Com. SF Under
 Construction – 5,454,124
 Project Valuation - \$1.1B

2018

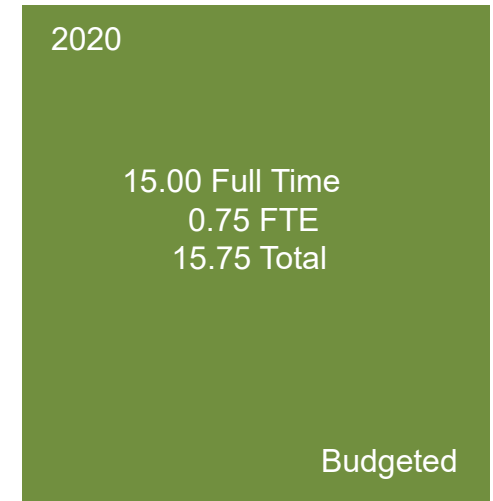
New Res. Permits - 40
 New Com. Permits - 8
 Total Permits – 697
 Private Development Plan
 Review - 36
 Total Inspections – 5,065
 Total Com. SF Under
 Construction – 3,451,031
 Project Valuation - \$148M

NEW ALBANY



Notes:

- Remove Engineering Manager
- Add City Engineer
- Add Engineering Coordinator
- FTE includes intern position



City of New Albany, Ohio

2022 Annual Budget

Community Development Department

Community Development - Total All Funds

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 846,973	\$ 878,104	\$ 997,463	\$ 1,171,867	\$ 828,317	\$ 1,141,084	\$ 1,282,318	12.38%
Pensions	118,460	122,526	138,742	161,755	114,423	158,982	177,985	11.95%
Benefits	284,213	288,421	341,000	396,475	285,611	389,262	413,349	6.19%
Professional Development	12,164	16,680	17,668	10,593	17,500	25,500	26,500	3.92%
Total Personal Services	1,261,810	1,305,730	1,494,874	1,740,690	1,245,851	1,714,828	1,900,152	10.81%
Materials & Supplies	9,025	14,912	25,625	8,545	18,800	27,500	28,000	1.82%
Clothing & Uniforms	250	750	250	130	750	750	750	0.00%
Utilities & Communications	4,000	4,000	8,732	4,111	4,131	8,000	9,200	15.00%
Consulting & Contract Services	1,594,792	1,387,210	1,664,020	1,381,153	1,425,425	1,738,862	1,967,212	13.13%
Payment for Services	3,344	10,650	13,216	15,300	14,000	14,000	14,000	0.00%
Miscellaneous	1,307,252	2,096,771	2,880,646	2,287,834	2,125,254	2,215,000	2,215,000	0.00%
Total Operating & Contractual Services	2,918,663	3,514,293	4,592,488	3,697,074	3,588,360	4,004,112	4,234,162	5.75%
Total Expenditures	\$ 4,180,473	\$ 4,820,023	\$ 6,087,362	\$ 5,437,764	\$ 4,834,211	\$ 5,718,940	\$ 6,134,314	7.26%

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

Community Development - General Fund (All Divisions)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 846,973	\$ 878,104	\$ 997,463	\$ 1,171,867	\$ 828,317	\$ 1,141,084	\$ 1,282,318	12.38%
Pensions	118,460	122,526	138,742	161,755	114,423	158,982	177,985	11.95%
Benefits	284,213	288,421	341,000	396,475	285,611	389,262	413,349	6.19%
Professional Development	12,164	16,680	17,668	10,593	17,500	25,500	26,500	3.92%
Total Personal Services	1,261,810	1,305,730	1,494,874	1,740,690	1,245,851	1,714,828	1,900,152	10.81%
Materials & Supplies	9,025	7,682	19,895	6,403	9,800	17,500	18,000	2.86%
Clothing & Uniforms	250	750	250	130	750	750	750	0.00%
Utilities & Communications	4,000	4,000	8,732	4,111	4,131	8,000	9,200	15.00%
Consulting & Contract Services	1,191,215	1,142,758	1,454,458	1,223,911	950,500	1,078,000	1,203,000	11.60%
Payment for Services	3,344	10,650	13,216	15,300	14,000	14,000	14,000	0.00%
Miscellaneous	87,524	89,433	79,272	64,274	21,668	115,000	115,000	0.00%
Total Operating & Contractual Services	1,295,358	1,255,273	1,575,822	1,314,129	1,000,849	1,233,250	1,359,950	10.27%
Total Expenditures	\$ 2,557,168	\$ 2,561,004	\$ 3,070,696	\$ 3,054,819	\$ 2,246,700	\$ 2,948,078	\$ 3,260,102	10.58%

City of New Albany, Ohio

2022 Annual Budget

Community Development Department - Continued

Community Development - General Fund - Community Development Division (4010)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 846,973	\$ 878,104	\$ 997,463	\$ 1,171,867	\$ 828,317	\$ 1,141,084	\$ 1,282,318	12.38%
Pensions	118,460	122,526	138,742	161,755	114,423	158,982	177,985	11.95%
Benefits	284,213	288,421	341,000	396,475	285,611	389,262	413,349	6.19%
Professional Development	12,164	16,680	17,668	10,593	17,500	25,500	26,500	3.92%
Total Personal Services	1,261,810	1,305,730	1,494,874	1,740,690	1,245,851	1,714,828	1,900,152	10.81%
Materials & Supplies	9,025	7,682	19,895	6,403	9,800	17,500	18,000	2.86%
Clothing & Uniforms	250	750	250	130	750	750	750	0.00%
Utilities & Communications	4,000	4,000	8,732	4,111	4,131	8,000	9,200	15.00%
Consulting & Contract Services	712,202	705,108	899,800	897,816	720,500	828,000	893,000	7.85%
Payment for Services	3,344	10,650	13,216	15,300	14,000	14,000	14,000	0.00%
Miscellaneous	418	10,552	4,492	1,259	9,398	25,000	25,000	0.00%
Total Operating & Contractual Services	729,239	738,741	946,384	925,019	758,579	893,250	959,950	7.47%
Total Expenditures	\$ 1,991,049	\$ 2,044,472	\$ 2,441,258	\$ 2,665,709	\$ 2,004,430	\$ 2,608,078	\$ 2,860,102	9.66%
Rationale: Salaries & Wages and Pensions - 2022 includes a 3.75% cost of living adjustment ("COLA") for C.O. 155 employees in addition to the creation of the Engineering Coordinator position. The Engineering Manager will also be promoted to Engineer beginning January 2022 and the Engineering Manager position will not be backfilled at this time. Benefits - The increase in benefits is attributed to conservatively budgeting for the highest insurance cost (family coverage) for the newly established Engineering Coordinator position. Utilities & Communications - 2022 includes an increase in postage for bulk mailings. Consulting & Contract Services - In 2022, the department plans to focus on several updates to the codified ordinances which requires special contracts with both legal and design								

City of New Albany, Ohio

2022 Annual Budget

Community Development Department - Continued

Community Development - General Fund - Engineer Division (4020)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Consulting & Contract Services	479,013	437,651	554,658	326,095	230,000	250,000	310,000	24.00%
Total Operating & Contractual Services	479,013	437,651	554,658	326,095	230,000	250,000	310,000	24.00%
Total Expenditures	\$ 479,013	\$ 437,651	\$ 554,658	\$ 326,095	\$ 230,000	\$ 250,000	\$ 310,000	24.00%

Rationale:

Consulting & Contract Services - 2022 budget is increased by \$60,000 because of the anticipated increase in private site plan review (direct expense paid by the applicant) and additional support hours from an engineering consultant as we work to hire an engineering coordinator position.

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

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Miscellaneous	87,106	78,881	74,780	63,015	12,270	90,000	90,000	0.00%
Total Operating & Contractual Services	87,106	78,881	74,780	63,015	12,270	90,000	90,000	0.00%
Total Expenditures	\$ 87,106	\$ 78,881	\$ 74,780	\$ 63,015	\$ 12,270	\$ 90,000	\$ 90,000	0.00%

Rationale:

N/A - This division was created to track economic development activity and incentive payments not housed in the Economic Development special revenue funds.

City of New Albany, Ohio

2022 Annual Budget

Community Development Department - Continued

Community Development - Economic Development (NAECA) Fund (Restricted)									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended		2022 Proposed	% Increase/ (Decrease)
Funds from NACA/NAECA	\$ -	\$ -	\$ 452,768	\$ 755,605	\$ 1,008,045	\$ 2,242,086		\$ 2,199,945	-1.88%
Total Revenues	-	-	452,768	755,605	1,008,045	2,242,086		2,199,945	-1.88%
Total Personal Services	-	-	-	-	-	-		-	0.00%
Total Operating & Contractual Services	-	-	-	-	-	-		-	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.00%

Rationale:

Funds from NACA/NAECA - 2019 was the first year the City received a distribution from the New Albany East Community Authority. The City initially received distributions to repay the OWDA Loan related to Beech Road South Infrastructure and Blacklick Creek Trunk Sewer - Phase 1, Phase 2A.1, Phase 2A.2 and Phase 2B. In 2022, it will also receive funds to pay the Ganton Parkway Water and Worthington Sanitary Sewer OWDA Loan as well. The first loan payment was made in July 2019. (This chart only includes "department" expenditures and not Capital, Debt Service, or Other Financing Uses.

Community Development - Economic Development (NACA) Fund (Restricted)									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended		2022 Proposed	% Increase/ (Decrease)
Federal & State Grants	\$ -	\$ -	\$ 14,288	\$ -	\$ -	\$ -		\$ -	0.00%
Funds from NACA/NAECA	2,321,543	2,463,343	\$ 3,049,010	\$ 3,118,735	\$ 3,012,895	3,100,000		3,500,000	12.90%
Other Revenue	311,543	1,669,103	-	-	-	-		-	0.00%
Total Revenues	2,633,086	4,132,446	3,063,298	3,118,735	3,012,895	3,100,000		3,500,000	12.90%
Total Personal Services	-	-	-	-	-	-		-	0.00%
Materials & Supplies	-	7,230	5,730	2,142	9,000	10,000		10,000	0.00%
Consulting & Contract Services	403,577	244,452	209,562	157,242	474,925	660,862		764,212	15.64%
Miscellaneous	1,219,728	2,007,338	2,801,374	2,223,560	2,103,586	2,100,000		2,100,000	0.00%
Total Operating & Contractual Services	1,623,305	2,259,020	3,016,666	2,382,944	2,587,511	2,770,862		2,874,212	3.73%
Total Expenditures	\$ 1,623,305	\$ 2,259,020	\$ 3,016,666	\$ 2,382,944	\$ 2,587,511	\$ 2,770,862		\$ 2,874,212	3.73%

Rationale:

This fund varies from year to year based on the projects approved for development and current Incentive payments. Economic Development incentive payments are made from the miscellaneous line item.

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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

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.

2021 Social Media (YTD)

>2.6 million Total Impressions
on Facebook, Instagram and
Twitter

Engagement Rate – 8.5%

2021 (YTD)

Events - 12
Guest Columns - 15
The LIST e-news - 65
Videos - 54
Direct Mailings - 4
Annual Report – 1

2020 Social Media

>3.2 million total impressions
on Facebook, Instagram and
Twitter

2020

Events - 3
Guest Columns - 18
The LIST e-news - 55
Videos - 104
Direct Mailings - 3
Annual Report – 1
Resident Survey - 1



Notes:

- Add Program Coordinator
- Add Planner
- Remove Clerk of Court
- FTE includes IT Intern Position

2019

9.00 Full Time
0.99 FTE
9.99 Total

Budgeted

2020

10.00 Full Time
1.59 FTE
11.59 Total

Budgeted

2021

10.00 Full Time
1.59 FTE
11.59 Total

Budgeted

2022

11.00 Full Time
.75 FTE
11.75 Total

Proposed

City of New Albany, Ohio

2022 Annual Budget

Administrative Services Department

Administrative Services - Total All Funds								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 719,391	\$ 828,499	\$ 893,229	\$ 989,185	\$ 721,726	\$ 1,077,211	\$ 1,174,769	9.06%
Pensions	97,978	112,033	121,014	132,973	96,679	151,370	162,367	7.26%
Benefits	229,748	262,037	273,112	286,576	266,891	346,702	358,524	3.41%
Professional Development	14,405	13,074	14,267	12,384	21,904	31,070	32,320	4.02%
Total Personal Services	1,061,522	1,215,644	1,301,622	1,421,118	1,107,201	1,606,353	1,727,980	7.57%
Materials & Supplies	135,909	54,754	40,952	34,838	40,807	72,150	95,150	31.88%
Utilities & Communications	11,430	12,998	14,133	13,914	16,967	24,800	28,300	14.11%
Maintenance & Repairs	-	196,537	146,401	223,254	231,653	267,450	416,185	55.61%
Consulting & Contract Services	344,533	214,405	472,960	448,302	458,296	629,625	807,400	28.24%
Payment for Services	-	-	125,870	77,455	84,301	124,660	156,450	25.50%
Miscellaneous	161,764	303,105	94,117	108,565	86,100	140,000	140,000	0.00%
Total Operating & Contractual Services	653,636	781,798	894,434	906,328	918,124	1,258,685	1,643,485	30.57%
Total Expenditures	\$ 1,715,158	\$ 1,997,442	\$ 2,196,056	\$ 2,327,447	\$ 2,025,325	\$ 2,865,038	\$ 3,371,465	17.68%
Note: "Total All Funds" includes the General Fund, Mayor's Court Computer Fund, Alcohol Indigent Fund, Court Special Projects Fund, and Clerk's Office Computer Fund.								

Administrative Services - General Fund (All Divisions)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 719,391	\$ 828,499	\$ 893,229	\$ 989,185	\$ 721,726	\$ 1,077,211	\$ 1,174,769	9.06%
Pensions	97,978	112,033	121,014	132,973	96,679	151,370	162,367	7.26%
Benefits	229,748	262,037	273,112	286,576	266,891	346,702	358,524	3.41%
Professional Development	14,405	13,074	14,267	12,384	21,904	31,070	32,320	4.02%
Total Personal Services	1,061,522	1,215,644	1,301,622	1,421,118	1,107,201	1,606,353	1,727,980	7.57%
Materials & Supplies	135,909	54,754	40,952	34,838	40,807	72,150	94,150	30.49%
Utilities & Communications	6,430	12,223	14,133	13,914	16,967	24,800	28,300	14.11%
Maintenance & Repairs	-	196,537	146,401	223,254	231,653	267,450	416,185	55.61%
Consulting & Contract Services	343,933	214,405	472,960	448,302	458,296	629,625	804,400	27.76%
Payment for Services	-	-	125,870	77,455	84,301	124,660	156,450	25.50%
Miscellaneous	161,764	303,105	94,117	108,565	86,100	140,000	140,000	0.00%
Total Operating & Contractual Services	648,036	781,023	894,434	906,328	918,124	1,258,685	1,639,485	30.25%
Total Expenditures	\$ 1,709,558	\$ 1,996,667	\$ 2,196,056	\$ 2,327,447	\$ 2,025,325	\$ 2,865,038	\$ 3,367,465	17.54%

City of New Albany, Ohio

2022 Annual Budget

Administrative Services Department - Continued

Administrative Services - General Fund - Administration Division (7010)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 524,213	\$ 626,471	\$ 669,241	\$ 818,431	\$ 603,746	\$ 796,308	\$ 966,510	21.37%
Pensions	71,556	84,883	90,549	109,336	80,346	109,383	133,211	21.78%
Benefits	154,392	180,242	188,648	213,896	206,497	223,664	285,195	27.51%
Professional Development	12,791	11,312	10,568	7,326	13,404	19,170	21,620	12.78%
Total Personal Services	762,952	902,908	959,006	1,148,989	903,994	1,148,525	1,406,536	22.46%
Materials & Supplies	8,694	8,641	8,355	10,024	9,068	19,000	19,000	0.00%
Utilities & Communications	6,223	8,166	6,213	4,948	5,496	9,000	9,000	0.00%
Consulting & Contract Services	133,798	54,751	153,984	87,326	109,126	207,450	213,050	2.70%
Payment for Services	-	-	3,050	5,000	4,075	4,100	4,100	0.00%
Miscellaneous	121,764	263,050	59,395	66,257	46,100	100,000	100,000	0.00%
Total Operating & Contractual Services	270,479	334,609	230,996	173,555	173,865	339,550	345,150	1.65%
Total Expenditures	\$ 1,033,431	\$ 1,237,516	\$ 1,190,003	\$ 1,322,544	\$ 1,077,858	\$ 1,488,075	\$ 1,751,686	17.71%
Rationale: Salaries & Wages and Pensions - 2022 includes a 3.75% cost of living adjustment ("COLA") for C.O. 155 employees in addition to the creation of the Program Coordinator position. In addition, a Planner position was added in the second half of 2021. Benefits - The increase in benefits is attributed to conservatively budgeting for the highest insurance cost (family coverage) for the newly established Program Coordinator position. Professional Development - The increase in 2022 is related to a certification program for the Human Resource Manager.								

City of New Albany, Ohio

2022 Annual Budget

Administrative Services Department - Continued

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

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 114,669	\$ 118,744	\$ 135,338	\$ 80,095	\$ 51,383	\$ 114,255	\$ -	-100.00%
Pensions	15,397	15,849	18,183	11,143	7,124	17,256	-	-100.00%
Benefits	41,964	49,464	49,370	38,217	31,947	50,056	-	-100.00%
Professional Development	1,614	1,313	918	905	1,900	2,400	700	-70.83%
Total Personal Services	173,644	185,369	203,808	130,360	92,353	183,967	700	-99.62%
Materials & Supplies	6,055	3,457	5,313	1,801	7,400	8,300	1,500	-81.93%
Utilities & Communications	207	207	402	491	491	1,000	-	-100.00%
Consulting & Contract Services	81,022	83,029	76,595	88,280	71,250	93,225	254,350	172.83%
Total Operating & Contractual Services	87,284	86,692	82,309	90,571	79,141	102,525	255,850	149.55%
Total Expenditures	\$ 260,928	\$ 272,062	\$ 286,117	\$ 220,932	\$ 171,494	\$ 286,492	\$ 256,550	-10.45%

Rationale:

Total Personal Services - 2022 is the first full year in which Mayor's Court will be operated by the City of Gahanna through a shared services contract. The Probation Officer is now accounted for in the Police Department and the only professional development included for 2022 is that for magistrate training.

Total Operating & Contractual Services - 2022 is the first full year in which Mayor's Court will be operated by the City of Gahanna through a shared services contract which is included in the Consulting & Contract Services. Materials and supplies have been reduced significantly until it is determined what miscellaneous costs the division will have within the Admin building.

City of New Albany, Ohio

2022 Annual Budget

Administrative Services Department - Continued

Administrative Services - General Fund - IT Services Division (7012)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 80,509	\$ 83,285	\$ 88,649	\$ 90,660	\$ 66,598	\$ 166,648	\$ 208,259	24.97%
Pensions	11,025	11,300	12,282	12,493	9,210	24,731	29,156	17.89%
Benefits	33,392	32,332	35,095	34,463	28,447	72,982	73,328	0.47%
Professional Development	-	450	26	400	-	2,500	2,500	0.00%
Total Personal Services	124,926	127,367	136,053	138,016	104,255	266,861	313,243	17.38%
Materials & Supplies	121,160	42,655	27,141	20,500	22,900	40,850	69,650	70.50%
Utilities & Communications	-	3,850	3,944	5,277	3,880	3,800	3,800	0.00%
Maintenance & Repairs	-	196,537	146,401	223,254	231,653	267,450	416,185	55.61%
Consulting & Contract Services	129,113	76,625	174,657	163,605	165,070	212,000	195,000	-8.02%
Miscellaneous	40,000	40,055	34,722	38,182	40,000	40,000	40,000	0.00%
Total Operating & Contractual Services	290,273	359,722	386,865	450,819	463,503	564,100	724,635	28.46%
Total Expenditures	\$ 415,199	\$ 487,089	\$ 522,918	\$ 588,834	\$ 567,757	\$ 830,961	\$ 1,037,878	24.90%
Rationale: Salaries & Wages and Pensions - 2022 includes a 3.75% cost of living adjustment ("COLA") for C.O. 155 employees in addition to an adjusted pay grade for the GIS Specialist position which is currently in the process of being filled. In addition, 2021 amended budget includes an adjustment of transferring appropriation within personal services to the Administration division of the Administrative Services Department for the mid-year creation of the Planner position. Benefits - The increase in benefits is attributed to conservatively budgeting for the highest insurance cost (family coverage) for the GIS Specialist position. Materials & Supplies - 2022 includes costs related to additional software, new PC equipment for newly established positions, additional tablets, laptops, and mounts for service and fleet, and other similar expenses. Maintenance & Repairs - 2022 includes costs related to additional software, increases in licensing costs and maintenance agreements. Consulting & Contract Services - The 2021 budget was amended at mid-year to include start up IT costs for the amphitheater. These costs have not carried forward into the 2022 budget and therefore, the budget has decreased.								

City of New Albany, Ohio

2022 Annual Budget

Administrative Services Department - Continued

Administrative Services - General Fund - Public Information Division (7013)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Professional Development	\$ -	\$ -	\$ 2,754	\$ 3,753	\$ 6,600	\$ 7,000	\$ 7,500	7.14%
Total Personal Services	-	-	2,754	3,753	6,600	7,000	7,500	7.14%
Materials & Supplies	-	-	144	2,513	1,439	4,000	4,000	0.00%
Utilities & Communications	-	-	3,575	3,198	7,100	11,000	15,500	40.91%
Consulting & Contract Services	-	-	67,725	109,091	112,850	116,950	142,000	21.42%
Payment for Services	-	-	122,820	72,455	80,226	120,560	152,350	26.37%
Miscellaneous	-	-	-	4,125	-	-	-	0.00%
Total Operating & Contractual Services	-	-	194,264	191,383	201,615	252,510	313,850	24.29%
Total Expenditures	\$ -	\$ -	\$ 197,017	\$ 195,136	\$ 208,215	\$ 259,510	\$ 321,350	23.83%

Rationale:**Professional Development** - 2022 was increased in anticipation of additional travel and training.**Utilities & Communications** - 2022 includes an increase in postage for bulk mailings.**Consulting & Contract Services** - The 2022 budget has increased primarily related to a planned resident survey and an additional amount in the budget for increase video production.**Payment for Services** - The 2022 budget has increased primarily related to printing costs for Council letters to residents, potential IDEA communications and other communications to residents.

Administrative Services - Mayor's Court Computer Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Fines & Forfeitures	\$ 4,735	\$ 4,545	\$ 3,681	\$ 2,169	\$ 4,246	\$ 4,000	\$ 4,000	0.00%
Total Revenues	4,735	4,545	3,681	2,169	4,246	4,000	4,000	0.00%
Total Personal Services	-	-	-	-	-	-	-	0.00%
Utilities & Communications	5,000	775	-	-	-	-	-	0.00%
Consulting & Contract Services	600	-	-	-	-	-	1,000	0.00%
Total Operating & Contractual Services	5,600	775	-	-	-	-	1,000	0.00%
Total Expenditures	\$ 5,600	\$ 775	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%

Rationale:

N/A

City of New Albany, Ohio

2022 Annual Budget

Administrative Services Department - Continued

Administrative Services - Alcohol Indigent Fund								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Fines & Forfeitures	\$ 1,257	\$ 1,008	\$ 888	\$ 422	\$ 947	\$ 1,000	\$ 1,000	0.00%
Total Revenues	1,257	1,008	888	422	947	1,000	1,000	0.00%
Total Personal Services	-	-	-	-	-	-	-	0.00%
Consulting & Contract Services	-	-	-	-	-	-	1,000	0.00%
Total Operating & Contractual Services	-	-	-	-	-	-	1,000	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%

Rationale:

N/A

Administrative Services - Court Special Projects Fund								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%
Total Revenues	-	-	-	-	-	-	1,000	0.00%
Total Personal Services	-	-	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	-	500	0.00%
Consulting & Contract Services	-	-	-	-	-	-	500	0.00%
Total Operating & Contractual Services	-	-	-	-	-	-	1,000	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%

Rationale:

N/A - This is a new fund which will receive revenue from Mayor's Court collections which is restricted for a specific purpose.

City of New Albany, Ohio

2022 Annual Budget

Administrative Services Department - Continued

Administrative Services - Clerk's Office Computer Fund									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended		2022 Proposed	% Increase/ (Decrease)
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,000	0.00%
Total Revenues	-	-	-	-	-	-		1,000	0.00%
Total Personal Services	-	-	-	-	-	-		-	0.00%
Materials & Supplies	-	-	-	-	-	-		500	0.00%
Consulting & Contract Services	-	-	-	-	-	-		500	0.00%
Total Operating & Contractual Services	-	-	-	-	-	-		1,000	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,000	0.00%

Rationale:

N/A - This is a new fund which will receive revenue from Mayor's Court collections which is restricted for a specific purpose.

City of New Albany, Ohio

2022 Annual Budget

General Administration

General Administration - General Fund								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ -	\$ -	\$ -	2,505	\$ -	20,000	\$ 20,000	0.00%
Benefits	111,149	162,678	98,011	81,253	86,700	128,930	155,871	20.90%
Professional Development	11,628	22,945	11,669	21,469	15,993	60,000	60,000	0.00%
Total Personal Services	122,777	185,623	109,680	105,227	102,693	208,930	235,871	12.89%
Materials & Supplies	119,652	153,975	153,482	108,446	160,095	185,000	185,000	0.00%
Consulting & Contract Services	247,572	222,677	173,660	181,834	212,235	226,000	379,000	67.70%
Payment for Services	39,354	110,961	228,796	129,540	153,515	275,000	190,000	-30.91%
Miscellaneous	-	-	50,044	61,637	24,980	55,000	63,500	15.45%
Total Operating & Contractual Services	406,578	487,613	605,983	481,456	550,824	741,000	817,500	10.32%
Total Expenditures	\$ 529,355	\$ 673,236	\$ 715,663	\$ 586,683	\$ 653,517	\$ 949,930	\$ 1,053,371	10.89%

Rationale:

Benefits - This line item houses the calculation for Worker's Compensation based on a percentage of budgeted salaries. The increase in 2022 is attributed to an increase in wages and additional positions. The City's premiums and worker's compensation "True-ups" have recently been significantly less than budgeted each year and it is anticipated 2022 may also be similar.

Consulting & Contract Services - This line item primarily accounts for the Franklin County Public Health contract, liability insurance, mosquito spraying, employee wellness, Code Red, Franklin County EMS Everbridge fee and an amount set aside for special projects that may develop throughout the year as a result of council initiatives. The increase is attributed primarily to an increase in liability insurance due to additional facilities the city maintains and operates, funding for special projects and overall increase in existing contracts.

Payment for Services - The decrease in 2022 is primarily related to the increased efforts of obtaining property tax exemption for City owned properties. This line item also contains the Auditor & Treasurer fees for property tax settlements.

Miscellaneous - The increase in 2022 includes ongoing branding implementation and a budget for Citywide special projects.

City of New Albany, Ohio

2022 Annual Budget

City Attorney

City Attorney - General Fund									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended		2022 Proposed	% Increase/ (Decrease)
Professional Development	\$ -	\$ -	\$ -	\$ 3,027	\$ 3,628	\$ 3,800		\$ 3,800	0.00%
Total Personal Services	-	-	-	3,027	3,628	3,800		3,800	0.00%
Consulting & Contract Services	\$ 284,487	\$ 203,876	\$ 237,496	\$ 257,255	210,930	320,000		\$ 275,000	-14.06%
Miscellaneous	-	77,500	15,480	15,480	-	79,500		79,500	0.00%
Total Operating & Contractual Services	284,487	281,376	252,976	272,735	210,930	399,500		354,500	-11.26%
Total Expenditures	\$ 284,487	\$ 281,376	\$ 252,976	\$ 275,762	\$ 214,558	\$ 403,300		\$ 358,300	-11.16%

Rationale:

Consulting & Contract Service - The decrease in 2022 is due to decreased legal services as it relates to the FOP negotiations and other special projects.

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



Public Service Complex – Solar Panel Installation, August 2021

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.

2021 (YTD)

Lane miles – 310
 Sewer miles – 206
 Trail miles - 53
 Streetlights - 1,533
 Leaves (lbs.) – 0
 Tons of salt – 1,365
 # of snow events - 14
 # Work Trucks - 28
 Service calls - 275

2020

Lane miles – 309
 Sewer miles – 205
 Trail miles - 53
 Streetlights - 1527
 Leaves (lbs.) – 686,000
 Tons of salt – 1,897
 # of snow events - 15
 # Work Trucks - 26
 Service calls - 265

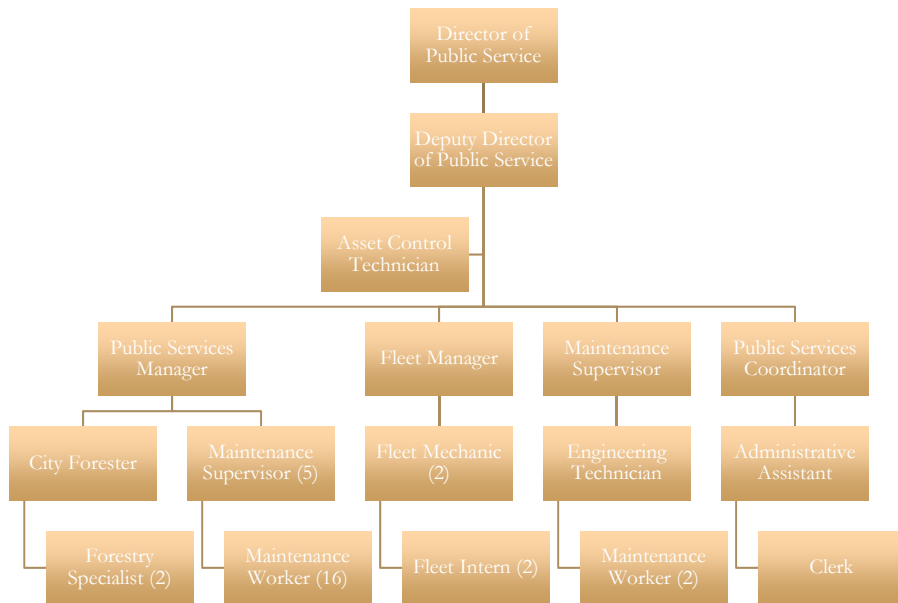
2019

Lane miles – 307
 Sewer miles – 205
 Trail miles - 53
 Streetlights -1,472
 Leaves (lbs.) – 1.1M
 Tons of salt – 2,174
 # of snow events - 24
 # Work Trucks - 25
 Service calls - 310

2018

Lane miles - 301
 Sewer miles - 197
 Trail miles - 37
 Streetlights -1,435
 Leaves (lbs.) – 627,303
 Tons of salt – 1,444
 # of snow events - 25
 # Work Trucks - 22
 Service calls - 239

NEW ALBANY



Notes:

- Public Service Manager replaces Maintenance Superintendent
- Add 2 Maintenance Workers
- Add Asset Control Technician
- Add 3 Maintenance Supervisors
- FTE includes winter and summer seasonal maintenance workers and fleet division interns

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

2022

38.00 Full Time
5.33 FTE
44.33 Total

Proposed

City of New Albany, Ohio

2022 Annual Budget

Public Service Department

Public Service - Total All Funds								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 1,466,927	\$ 1,653,524	\$ 1,751,036	\$ 1,951,490	\$ 1,598,135	\$ 2,352,014	\$ 3,052,577	29.79%
Pensions	204,158	230,778	244,325	271,379	224,378	328,652	423,021	28.71%
Benefits	549,524	648,150	665,942	692,430	648,934	857,233	1,193,798	39.26%
Professional Development	14,014	13,836	16,666	9,952	15,004	23,000	35,000	52.17%
Total Personal Services	2,234,623	2,546,287	2,677,970	2,925,251	2,486,451	3,560,899	4,704,396	32.11%
Materials & Supplies	319,840	542,287	449,330	358,185	336,431	446,500	600,000	34.38%
Clothing & Uniforms	-	-	11,179	17,833	13,846	14,000	20,000	42.86%
Utilities & Communications	1,733	12,425	15,953	11,798	13,925	17,000	19,000	11.76%
Maintenance & Repairs	251,140	249,650	327,209	296,219	285,585	300,000	300,000	0.00%
Consulting & Contract Services	81,309	334,081	358,995	286,456	455,414	612,000	562,000	-8.17%
Payment for Services	-	-	4,510	3,608	5,225	9,500	9,500	0.00%
Total Operating & Contractual Services	654,022	1,138,442	1,167,175	974,099	1,110,425	1,399,000	1,510,500	7.97%
Total Expenditures	\$ 2,888,645	\$ 3,684,730	\$ 3,845,145	\$ 3,899,350	\$ 3,596,876	\$ 4,959,899	\$ 6,214,896	25.30%
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.								

Public Service - General Fund (All Divisions)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 1,466,927	\$ 1,653,524	\$ 1,751,036	\$ 1,951,490	\$ 1,598,135	\$ 2,352,014	\$ 3,052,577	29.79%
Pensions	204,158	230,778	244,325	271,379	224,378	328,652	423,021	28.71%
Benefits	549,524	648,150	665,942	692,430	648,934	857,233	1,193,798	39.26%
Professional Development	14,014	13,836	16,666	9,952	15,004	23,000	35,000	52.17%
Total Personal Services	2,234,623	2,546,287	2,677,970	2,925,251	2,486,451	3,560,899	4,704,396	32.11%
Materials & Supplies	154,177	379,836	311,558	237,855	221,064	281,500	435,000	54.53%
Clothing & Uniforms	-	-	11,179	17,833	13,846	14,000	20,000	42.86%
Utilities & Communications	1,733	12,425	15,953	11,798	13,925	17,000	19,000	11.76%
Maintenance & Repairs	251,140	249,650	327,209	296,219	285,585	300,000	300,000	0.00%
Consulting & Contract Services	81,309	205,533	195,995	236,456	300,414	457,000	387,000	-15.32%
Payment for Services	-	-	4,510	3,608	5,225	9,500	9,500	0.00%
Total Operating & Contractual Services	488,359	847,444	866,403	803,769	840,059	1,079,000	1,170,500	8.48%
Total Expenditures	\$ 2,722,982	\$ 3,393,731	\$ 3,544,372	\$ 3,729,020	\$ 3,326,509	\$ 4,639,899	\$ 5,874,896	26.62%

City of New Albany, Ohio
2022 Annual Budget
Public Service Department - Continued

Public Service - General Fund - Public Service Division (5000)									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)	
Salaries & Wages	\$ 1,466,927	\$ 1,653,524	\$ 1,751,036	\$ 1,951,490	\$ 1,598,135	\$ 2,352,014	\$ 2,715,835	15.47%	
Pensions	204,158	230,778	244,325	271,379	224,378	328,652	376,017	14.41%	
Benefits	549,524	648,150	665,942	692,430	648,934	857,233	1,048,193	22.28%	
Professional Development	14,014	13,836	16,666	9,952	15,004	23,000	30,250	31.52%	
Total Personal Services	2,234,623	2,546,287	2,677,970	2,925,251	2,486,451	3,560,899	4,170,295	17.11%	
Materials & Supplies	154,177	379,836	311,558	237,855	221,064	281,500	307,000	9.06%	
Clothing & Uniforms	-	-	11,179	17,833	13,846	14,000	17,500	25.00%	
Utilities & Communications	1,733	12,425	15,953	11,798	13,925	17,000	17,000	0.00%	
Maintenance & Repairs	251,140	249,650	327,209	296,219	285,585	300,000	70,000	-76.67%	
Consulting & Contract Services	81,309	205,533	195,995	236,456	300,414	457,000	262,000	-42.67%	
Payment for Services	-	-	4,510	3,608	5,225	9,500	9,500	0.00%	
Total Operating & Contractual Services	488,359	847,444	866,403	803,769	840,059	1,079,000	683,000	-36.70%	
Total Expenditures	\$ 2,722,982	\$ 3,393,731	\$ 3,544,372	\$ 3,729,020	\$ 3,326,509	\$ 4,639,899	\$ 4,853,295	4.60%	

Rationale:

Salaries & Wages and Pensions - 2022 includes a 3.75% cost of living adjustment ("COLA") for C.O. 155 employees including part-time, seasonal, and intern positions. In addition, personnel changes cause an overall increase. The following positions are new to Public Services: 3 additional Maintenance Supervisors, and 2 additional Maintenance workers. The additional positions netted with moving the Fleet Manager and Fleet Mechanics to the newly created Fleet division result in an increase to the 2022 budget. The Maintenance Superintendent position budgeted for in 2021 has been retitled as Public Services Manager.

Benefits - The increase in benefits is attributed to conservatively budgeting for the highest insurance cost (family coverage) for the newly established and vacant positions.

Professional Development - The increase in 2022 is primarily due to increased staffing and an increased effort to implement additional safety training.

Materials & Supplies - The increase in 2022 is due to an increase in small tools & equipment as a result of additional staffing.

Clothing & Uniforms - The increase in 2022 is primarily a result of additional staffing.

Maintenance & Repairs - The 2022 budget decreased significantly due to transferring the budget to the newly created Fleet Division.

Consulting & Contract Services - The 2022 budget decreased significantly primarily due to transferring the budget for engineering consulting to Development.

City of New Albany, Ohio
2022 Annual Budget
Public Service Department - Continued

Public Service - General Fund - Fleet Maintenance Division (5100)									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended		2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336,742	0.00%
Pensions	-	-	-	-	-	-	-	47,004	0.00%
Benefits	-	-	-	-	-	-	-	145,605	0.00%
Professional Development	-	-	-	-	-	-	-	4,750	0.00%
Total Personal Services	-	-	-	-	-	-	-	534,101	0.00%
Materials & Supplies	-	-	-	-	-	-	-	128,000	0.00%
Clothing & Uniforms	-	-	-	-	-	-	-	2,500	0.00%
Utilities & Communications	-	-	-	-	-	-	-	2,000	0.00%
Maintenance & Repairs	-	-	-	-	-	-	-	230,000	0.00%
Consulting & Contract Services	-	-	-	-	-	-	-	125,000	0.00%
Total Operating & Contractual Services	-	-	-	-	-	-	-	487,500	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021,601	0.00%

Rationale:

Total Expenditures - In 2022, the fleet division is separated into its own division within the Public Service Department to better account for the services and expenditures of the City's fleet operations. The costs budgeted within this division for 2022 were previously reported under the Public Service Department as a whole. Notable increases in this division which affect the department as a whole include the addition of an Asset Control Technician and Intern hours for the fleet division. In addition, increased contract services, materials & supplies and maintenance & repairs are included as an effort to implement increased efficiencies in the mechanics area including an updated inventory management system.

Public Service - Street Construction, Maintenance & Repair Fund									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended		2022 Proposed	% Increase/ (Decrease)
Gas Tax & Motor Vehicle License Tax	\$ 420,802	\$ 417,630	\$ 470,028	\$ 539,607	\$ 439,375	\$ 575,000	\$ -	\$ 650,000	13.04%
Interest Income	8,431	20,624	45,041	31,108	11,214	13,000	-	5,000	-61.54%
Total Revenues	429,233	438,254	515,069	570,715	450,589	588,000	-	655,000	11.39%
Total Personal Services	-	-	-	-	-	-	-	-	0.00%
Materials & Supplies	89,829	79,128	67,835	70,201	75,110	80,000	-	80,000	0.00%
Consulting & Contract Services	-	-	-	50,000	55,000	55,000	-	75,000	36.36%
Total Operating & Contractual Services	89,829	79,128	67,835	120,201	130,110	135,000	-	155,000	14.81%
Total Expenditures	\$ 89,829	\$ 79,128	\$ 67,835	\$ 120,201	\$ 130,110	\$ 135,000	\$ -	\$ 155,000	14.81%

Rationale:

N/A

City of New Albany, Ohio
2022 Annual Budget
Public Service Department - Continued

Public Service - State Highway Fund									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended		2022 Proposed	% Increase/ (Decrease)
Gas Tax & Motor Vehicle License Tax	\$ 34,120	\$ 33,862	\$ 38,110	\$ 43,752	\$ 35,625	\$ 41,000		\$ 46,000	12.20%
Interest Income	1,067	2,103	4,138	3,295	1,188	1,300		1,000	-23.08%
Total Revenues	35,187	35,965	42,248	47,047	36,813	42,300		47,000	11.11%
Total Personal Services	-	-	-	-	-	-		-	0.00%
Materials & Supplies	10,834	18,322	8,292	17,130	15,257	20,000		20,000	0.00%
Total Operating & Contractual Services	10,834	18,322	8,292	17,130	15,257	20,000		20,000	0.00%
Total Expenditures	\$ 10,834	\$ 18,322	\$ 8,292	\$ 17,130	\$ 15,257	\$ 20,000		\$ 20,000	0.00%
Rationale:									
N/A									

City of New Albany, Ohio

2022 Annual Budget

Public Service Department - Continued

Public Service - Permissive Tax Fund									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021) 2021 Amended		2022 Proposed	% Increase/ (Decrease)	
Gas Tax & Motor Vehicle License Tax	\$ 75,630	\$ 73,626	\$ 73,017	\$ 77,083	\$ 63,846	\$ 85,000	\$ 490,000	476.47%	
Interest Income	4,814	3,679	6,856	5,078	1,949	2,300	1,000	-56.52%	
Total Revenues	80,444	77,305	79,874	82,161	65,795	87,300	491,000	462.43%	
Total Personal Services	-	-	-	-	-	-	-	0.00%	
Materials & Supplies	65,000	65,000	61,645	33,000	25,000	65,000	65,000	0.00%	
Total Operating & Contractual Services	65,000	65,000	61,645	33,000	25,000	65,000	65,000	0.00%	
Total Expenditures	\$ 65,000	\$ 65,000	\$ 61,645	\$ 33,000	\$ 25,000	\$ 65,000	\$ 65,000	0.00%	

Rationale:

Total Revenues - In 2022, the City expects to request a distribution in the amount of \$400,000 from the Permissive Tax revenue held for New Albany by Franklin County to contribute toward the SR 161/62 Capital Project. The revenue will then be transferred to the Capital Improvement fund where the project is budgeted.

Public Service - Economic Development (NACA) Fund (Restricted)									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021) 2021 Amended		2022 Proposed	% Increase/ (Decrease)	
Total Revenues	-	-	-	-	-	-	-	0.00%	
Total Personal Services	-	-	-	-	-	-	-	0.00%	
Consulting & Contract Services	-	128,548	163,000	-	100,000	100,000	100,000	0.00%	
Total Operating & Contractual Services	-	128,548	163,000	-	100,000	100,000	100,000	0.00%	
Total Expenditures	\$ -	\$ 128,548	\$ 163,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	0.00%	

Rationale:

This fund is primarily used for Economic Development within the Community Development department. In 2018, the service department assumed the New Albany Business Park shuttle program operations which was previously maintained and operated by the New Albany Community Improvement Corporation. In 2020, a portion of the program was moved to the general fund which receives the reimbursement from the New Albany Business Campus Association.

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 *2021 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 the New Albany Community Improvement Corporation financial functions.
- Manage financial aspects of Economic Development, revenue sharing agreements, and tax incentive districts.

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 and subsequent amendments. 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.

2021 (YTD)

Checks issued – 2,075
Invoices processed –
4,826
Average vouchers per
check – 2.33
Purchase orders issued -
938

2020

Checks issued – 2,955
Invoices processed –
6,926
Average vouchers per
check - 2.34
Purchase orders issued –
986

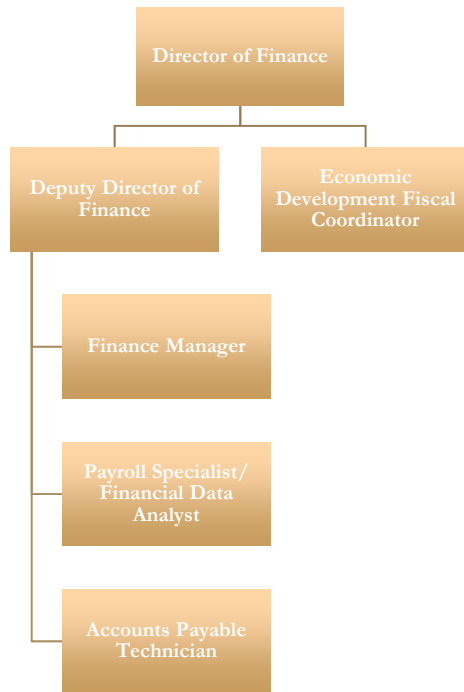
2019

Checks issued – 2,793
Invoices processed – 6,238
Average vouchers per
check – 2.23
Purchase orders issued –
1,053

2018

Checks issued – 2,818
Invoices processed – 5,808
Average vouchers per
check – 2.06
Purchase orders issued –
1,073

NEW ALBANY



Notes:

- Add Economic Development Fiscal Coordinator

<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>Budgeted</p>	<p>2022</p> <p>6.00 Full Time 0.00 FTE 5.00 Total</p> <p>Proposed</p>

City of New Albany, Ohio

2022 Annual Budget

Finance Department

Finance - General Fund									
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2021 YTD (9/30/2021)	2021 Amended		2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 248,230	\$ 295,392	\$ 394,841	\$ 393,681	\$ 336,988	\$ 478,395	\$	575,983	20.40%
Pensions	39,944	41,487	55,639	54,273	47,090	66,625		80,218	20.40%
Benefits	117,157	103,001	135,444	123,341	107,862	160,387		160,908	0.32%
Professional Development	6,043	5,702	2,824	4,285	9,252	14,000		14,000	0.00%
Total Personal Services	411,374	445,582	588,748	575,579	501,192	719,407		831,109	15.53%
Materials & Supplies	6,000	9,311	4,869	4,002	1,507	6,000		6,000	0.00%
Utilities & Communications	-	150	-	-	-	-		-	0.00%
Consulting & Contract Services	115,958	125,362	145,487	202,867	132,040	135,000		146,000	8.15%
Payment for Services	383,122	430,223	481,327	468,475	443,873	630,000		530,000	-15.87%
Total Operating & Contractual Services	505,080	565,046	631,683	675,344	577,420	771,000		682,000	-11.54%
Total Expenditures	\$ 916,454	\$ 1,010,628	\$ 1,220,430	\$ 1,250,923	\$ 1,078,611	\$ 1,490,407	\$	1,513,109	1.52%

Rationale:

Salaries & Wages and Pensions - 2022 includes a 3.75% cost of living adjustment ("COLA") for C.O. 155 employees. The increase also includes the creation of the Economic Development Fiscal Coordinator.

Benefits - The increase in benefits is attributed to conservatively budgeting for the highest insurance cost (family coverage) for the newly established Economic Development Fiscal

Consulting & Contract Services - 2022 includes additional consulting and contract services related various financial projects and economic development. This account also includes the fees for the City's municipal advisor, investment advisor, and preparation and audit of the City's Annual Comprehensive Financial Report.

Payment for Services - This line item primarily includes RITA collection fees and bank fees which vary depending on income tax revenue and bank balances. With lower income tax revenues expected, RITA fees were reduced as well.

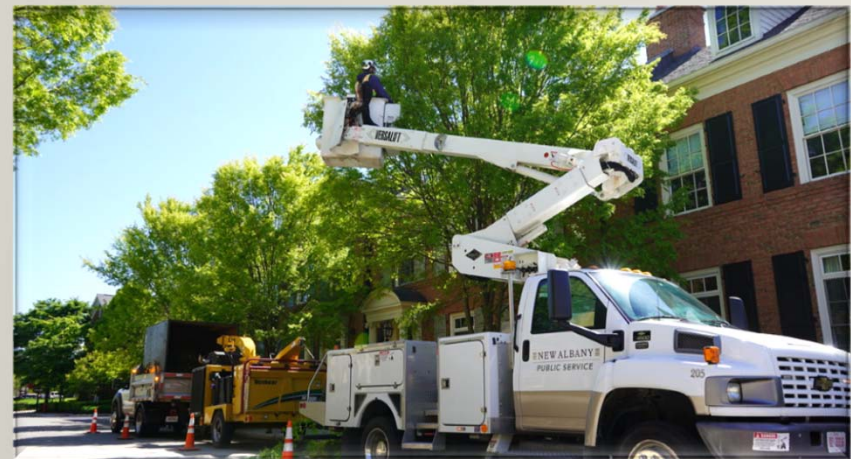
NEW ALBANY

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.

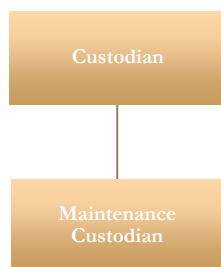
KEY FUNCTIONS

- 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



Notes:

- Add Maintenance Custodian
- Works under the direction of the Facilities Maintenance Supervisor in Public Service

<p>2019</p> <p>0.00 Full Time 0.00 FTE 0.00 Total</p> <p>Budgeted</p>	<p>2020</p> <p>1.00 Full Time 0.00 FTE 1.00 Total</p> <p>Budgeted</p>
<p>2021</p> <p>1.00 Full Time 0.00 FTE 1.00 Total</p> <p>Budgeted</p>	<p>2022</p> <p>2.00 Full Time 0.00 FTE 2.00 Total</p> <p>Proposed</p>

City of New Albany, Ohio

2022 Annual Budget

Land & Building Maintenance Department

Land & Building Maintenance - Total General Fund								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ -	\$ 22,542	\$ 34,992	\$ 39,407	\$ 29,483	\$ 40,937	\$ 98,917	141.63%
Pensions	-	3,156	4,899	5,517	4,128	5,731	13,848	141.63%
Benefits	-	12,234	24,605	25,908	20,994	24,617	60,692	146.54%
Total Personal Services	-	37,933	64,495	70,833	54,605	71,285	173,457	143.33%
Materials & Supplies	-	70	11,143	25,466	4,600	6,500	11,400	75.38%
Utilities & Communications	317,274	385,811	381,193	567,577	403,645	550,300	521,050	-5.32%
Maintenance & Repairs	522,787	600,021	547,525	786,263	638,137	877,000	1,139,500	29.93%
Consulting & Contract Services	15,800	7,800	7,800	7,800	7,800	8,000	8,000	0.00%
Payment for Services	14,377	12,384	11,073	11,664	11,526	20,600	13,000	-36.89%
Miscellaneous	-	-	1,760	1,935	413	1,100	600	-45.45%
Total Operating & Contractual Services	870,238	1,006,085	960,494	1,400,705	1,066,120	1,463,500	1,693,550	15.72%
Total Expenditures	\$ 870,238	\$ 1,044,018	\$ 1,024,989	\$ 1,471,538	\$ 1,120,725	\$ 1,534,785	\$ 1,867,007	21.65%

City of New Albany, Ohio

2022 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Land & Building Maintenance (6000)									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021) 2021 Amended		2022 Proposed	% Increase/ (Decrease)	
Salaries & Wages	\$ -	\$ 22,542	\$ 34,992	\$ 39,407	\$ 29,483	\$ 40,937	\$ 98,917	141.63%	
Pensions	-	3,156	4,899	5,517	4,128	5,731	13,848	141.63%	
Benefits	-	12,234	24,605	25,908	20,994	24,617	60,692	146.54%	
Total Personal Services	-	37,933	64,495	70,833	54,605	71,285	173,457	143.33%	
Materials & Supplies	-	70	-	-	-	-	-	0.00%	
Utilities & Communications	114,055	104,009	143,680	195,676	133,457	198,800	203,500	2.36%	
Maintenance & Repairs	286,629	414,450	364,603	420,148	403,863	522,000	632,000	21.07%	
Payment for Services	-	-	-	-	20	100	-	-100.00%	
Total Operating & Contractual Services	400,684	518,529	508,283	615,824	537,341	720,900	835,500	15.90%	
Total Expenditures	\$ 400,684	\$ 556,462	\$ 572,778	\$ 686,657	\$ 591,945	\$ 792,185	\$ 1,008,957	27.36%	

Rationale:

Salaries & Wages and Pensions - 2022 includes a 3.75% cost of living adjustment ("COLA") for C.O. 155 employees. The increase also includes adding a Maintenance Custodian to this division.

Benefits - The increase in benefits is attributed to conservatively budgeting for the highest insurance cost (family coverage) for the newly established.

Maintenance & Repairs - The 2022 budget includes additional funding for tree replacement and invasive species removal.

Land & Building Maintenance - Administration Building (6010)									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021) 2021 Amended		2022 Proposed	% Increase/ (Decrease)	
Total Personal Services	-	-	-	-	-	-	-	0.00%	
Materials & Supplies	-	-	6,400	1,340	-	400	400	0.00%	
Utilities & Communications	27,394	38,455	32,292	37,733	26,857	42,000	31,000	-26.19%	
Maintenance & Repairs	41,456	34,482	46,937	35,692	36,827	50,000	50,000	0.00%	
Consulting & Contract Services	8,000	-	-	-	-	-	-	0.00%	
Payment for Services	-	-	-	1,000	450	500	-	-100.00%	
Miscellaneous	-	-	1,560	1,635	413	500	-	-100.00%	
Total Operating & Contractual Services	76,850	72,936	87,189	77,400	64,547	93,400	81,400	-12.85%	
Total Expenditures	\$ 76,850	\$ 72,936	\$ 87,189	\$ 77,400	\$ 64,547	\$ 93,400	\$ 81,400	-12.85%	

Rationale:

N/A

City of New Albany, Ohio

2022 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Police Building (6020)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Materials & Supplies	-	-	2,243	1,710	1,800	3,000	3,000	0.00%
Utilities & Communications	69,473	79,944	72,280	76,746	63,540	75,000	69,000	-8.00%
Maintenance & Repairs	68,166	58,205	57,520	53,589	51,064	87,000	135,000	55.17%
Total Operating & Contractual Services	137,639	138,149	132,043	132,045	116,404	165,000	207,000	25.45%
Total Expenditures	\$ 137,639	\$ 138,149	\$ 132,043	\$ 132,045	\$ 116,404	\$ 165,000	\$ 207,000	25.45%

Rationale:

Maintenance & Repairs - The 2022 budget includes additional funding for carpet replacement, break room and fitness center remodel and ballistic window replacement in addition to normal building maintenance costs.

Land & Building Maintenance - Service Complex (6030)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Materials & Supplies	-	-	2,500	22,416	2,700	3,000	8,000	166.67%
Utilities & Communications	49,211	57,419	43,754	55,000	41,853	59,000	41,500	-29.66%
Maintenance & Repairs	109,581	39,384	34,259	121,862	43,342	55,000	112,500	104.55%
Total Operating & Contractual Services	158,792	96,803	80,513	199,278	87,895	117,000	162,000	38.46%
Total Expenditures	\$ 158,792	\$ 96,803	\$ 80,513	\$ 199,278	\$ 87,895	\$ 117,000	\$ 162,000	38.46%

Rationale:

Materials & Supplies - The increase in 2022 is for additional furniture needed for additional staffing.

Utilities & Communication - 2022 includes a decrease in electricity expense by 25% in anticipation of cost savings as it relates to the solar panels installed during the summer of 2021.

Maintenance & Repairs - The increase in 2022 is primarily attributed to maintenance on the Fuel Island Canopy, wall rack storage in the garage and fleet area and installation of a fluid hose and reel system for mechanics.

City of New Albany, Ohio

2022 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Phelps House (6041)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Utilities & Communications	244	322	402	300	234	300	300	0.00%
Maintenance & Repairs	745	2,900	1,429	757	3,100	4,000	4,000	0.00%
Total Operating & Contractual Services	989	3,222	1,832	1,057	3,334	4,300	4,300	0.00%
Total Expenditures	\$ 989	\$ 3,222	\$ 1,832	\$ 1,057	\$ 3,334	\$ 4,300	\$ 4,300	0.00%

Rationale:

N/A

Land & Building Maintenance - 39 East Main Property (6043)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Utilities & Communications	6,182	7,485	7,112	44,270	6,496	9,000	7,750	-13.89%
Maintenance & Repairs	590	3,600	1,125	1,057	3,000	4,000	4,000	0.00%
Consulting & Contract Services	7,800	7,800	7,800	7,800	7,800	8,000	8,000	0.00%
Payment for Services	14,377	12,384	11,073	10,664	11,056	20,000	13,000	-35.00%
Miscellaneous	-	-	200	300	-	600	600	0.00%
Total Operating & Contractual Services	28,949	31,269	27,310	64,091	28,352	41,600	33,350	-19.83%
Total Expenditures	\$ 28,949	\$ 31,269	\$ 27,310	\$ 64,091	\$ 28,352	\$ 41,600	\$ 33,350	-19.83%

Rationale:

Utilities & Communication - 2022 includes a decrease in bringing the budget more in line with actual expenses. 2020 included an outstanding encumbrance of approximately \$39,000 that was cancelled in 2021.

Payment for Services - 2022 includes a decrease in bringing the budget more in line with actual expenses. This line accounts for the payment of property tax.

City of New Albany, Ohio

2022 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Amphitheatre (6044)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	9,010	16,000	20,000	25.00%
Utilities & Communications	-	-	-	-	5,000	8,000	14,500	81.25%
Maintenance & Repairs	-	-	-	-	-	-	10,000	0.00%
Consulting & Contract Services	-	-	-	-	2,000	5,000	5,000	0.00%
Total Operating & Contractual Services	-	-	-	-	16,010	29,000	49,500	70.69%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 16,010	\$ 29,000	\$ 49,500	70.69%

Rationale:

N/A

Land & Building Maintenance - Park & Lands (6050)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	100	100	-	-100.00%
Utilities & Communications	-	-	-	4,411	14,222	17,200	9,000	-47.67%
Maintenance & Repairs	-	-	-	-	-	10,000	60,000	500.00%
Total Operating & Contractual Services	-	-	-	4,411	14,322	27,300	69,000	152.75%
Total Expenditures	\$ -	\$ -	\$ -	\$ 4,411	\$ 14,322	\$ 27,300	\$ 69,000	152.75%

Rationale:

Utilities & Communications - 2022 has been decreased due to moving the cost of public wi-fi at Rose Run Park to its own division.

Maintenance & Repairs - 2022 increased to include pedestrian bridge maintenance for leisure trail system.

City of New Albany, Ohio

2022 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Rose Run Park (6051)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Utilities & Communications	-	-	-	-	-	-	15,000	0.00%
Maintenance & Repairs	-	-	-	-	-	30,000	10,000	-66.67%
Total Operating & Contractual Services	-	-	-	-	-	30,000	25,000	-16.67%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 25,000	-16.67%

Rationale:

Utilities & Communications - In 2022, utilities will be included in this division instead of the overall parks and lands account.

Maintenance & Repairs - 2022 decreased for expected routine maintenance of Rose Run Park.

Land & Building Maintenance - Taylor Farm (6052)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Utilities & Communications	-	-	-	-	-	-	10,000	0.00%
Maintenance & Repairs	-	-	-	-	-	-	10,000	0.00%
Total Operating & Contractual Services	-	-	-	-	-	-	20,000	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	0.00%

Rationale:

Utilities & Communications - This division of the Land & Building Maintenance department was created to track expenses related to the newly acquired Taylor Farm.

Maintenance & Repairs - This division of the Land & Building Maintenance department was created to track expenses related to the newly acquired Taylor Farm.

City of New Albany, Ohio

2022 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Greywater Pump House (6060)									
		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021) 2021 Amended		2022 Proposed	% Increase/ (Decrease)
Total Personal Services		-	-	-	-	-	-	-	0.00%
Utilities & Communications		39,003	41,871	38,532	42,980	33,343	40,000	40,000	0.00%
Maintenance & Repairs		15,620	46,999	41,652	26,259	43,040	55,000	55,000	0.00%
Total Operating & Contractual Services		54,623	88,870	80,185	69,239	76,383	95,000	95,000	0.00%
Total Expenditures		\$ 54,623	\$ 88,870	\$ 80,185	\$ 69,239	\$ 76,383	\$ 95,000	\$ 95,000	0.00%

Rationale:

N/A

Land & Building Maintenance - Water Tower/Fiber Hut @ Beech (6061)									
		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services		-	-	-	-	-	-	-	0.00%
Utilities & Communications		11,712	25,902	13,321	24,260	23,401	25,000	20,000	-20.00%
Maintenance & Repairs		-	-	-	-	-	-	3,000	0.00%
Total Operating & Contractual Services		11,712	25,902	13,321	24,260	23,401	25,000	23,000	-8.00%
Total Expenditures		\$ 11,712	\$ 25,902	\$ 13,321	\$ 24,260	\$ 23,401	\$ 25,000	\$ 23,000	-8.00%

Rationale:

Utilities & Communications - 2022 decreased to bring the budget more in line with actual expenses.

Maintenance & Repairs - 2022 increase due to budgeting for maintenance costs related to specific to the Water Tower/Fiber Hut @ Beech which were historically taken from the general Land & Buildings division.

City of New Albany, Ohio

2022 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Bevelhymer Fiber Hut (6062)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Utilities & Communications	-	4,578	2,651	3,664	2,762	4,000	4,000	0.00%
Maintenance & Repairs	-	-	-	-	-	-	2,000	0.00%
Total Operating & Contractual Services	-	4,578	2,651	3,664	2,762	4,000	6,000	50.00%
Total Expenditures	\$ -	\$ 4,578	\$ 2,651	\$ 3,664	\$ 2,762	\$ 4,000	\$ 6,000	50.00%

Rationale:

Maintenance & Repairs - 2022 increase due to budgeting for maintenance costs related to specific to the Bevelhymer Fiber Hut which were historically taken from the general Land & Buildings division.

Land & Building Maintenance - Johnstown Water Tower (6063)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Utilities & Communications	-	25,825	27,040	30,000	18,047	25,000	20,000	-20.00%
Maintenance & Repairs	-	-	-	-	-	-	2,000	0.00%
Total Operating & Contractual Services	-	25,825	27,040	30,000	18,047	25,000	22,000	-12.00%
Total Expenditures	\$ -	\$ 25,825	\$ 27,040	\$ 30,000	\$ 18,047	\$ 25,000	\$ 22,000	-12.00%

Rationale:

Utilities & Communications - 2022 decreased to bring the budget more in line with actual expenses.

Maintenance & Repairs - 2022 increase due to budgeting for maintenance costs related to specific to the Johnstown Water Tower which were historically taken from the general Land & Buildings division.

City of New Albany, Ohio

2022 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Morse Road Booster Station (6064)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Utilities & Communications	-	-	128	49,812	24,301	36,000	36,000	0.00%
Maintenance & Repairs	-	-	-	2,800	2,800	5,000	5,000	0.00%
Total Operating & Contractual Services	-	-	128	52,612	27,101	41,000	41,000	0.00%
Total Expenditures	\$ -	\$ -	\$ 128	\$ 52,612	\$ 27,101	\$ 41,000	\$ 41,000	0.00%

Rationale:

N/A

Land & Building Maintenance - Worthington Road Lift Station (6065)								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Utilities & Communications	-	-	-	2,725	3,448	5,000	-	-100.00%
Maintenance & Repairs	-	-	-	1,100	1,100	5,000	-	-100.00%
Total Operating & Contractual Services	-	-	-	3,825	4,548	10,000	-	-100.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ 3,825	\$ 4,548	\$ 10,000	\$ -	-100.00%

Rationale:

Utilities & Communications - The Worthington Road Lift Station was taken offline in 2021.

Maintenance & Repairs - The Worthington Road Lift Station was taken offline in 2021.

City of New Albany, Ohio

2022 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Jug Street Booster Station (6066)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Utilities & Communications	-	-	-	-	11,683	14,000	14,000	0.00%
Maintenance & Repairs	-	-	-	-	-	-	5,000	0.00%
Total Operating & Contractual Services	-	-	-	-	11,683	14,000	19,000	35.71%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 11,683	\$ 14,000	\$ 19,000	35.71%

Rationale:

Maintenance & Repairs - 2022 increase due to budgeting for maintenance costs related to specific to the Jug Street Booster Station which were historically taken from the general Land & Buildings division.

Land & Building Maintenance - Fiber Maintenance (6090)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 YTD (9/30/2021)	2021 Amended	2022 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.00%
Maintenance & Repairs	-	-	-	123,000	50,000	50,000	50,000	0.00%
Total Operating & Contractual Services	-	-	-	123,000	50,000	50,000	50,000	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ 123,000	\$ 50,000	\$ 50,000	\$ 50,000	0.00%

Rationale:

N/A



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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 2022 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
 2022 Annual Budget Program
 Capital Equipment Replacement - Updated 10/2021

2022 Capital Equipment Purchases											
Item	Dept Name	Acquired	Category	New/Upgrade/ Replacement/ Rehabilitation	Item	Purchase Price	2022	2023	2024	2025	2026
Capital Equipment Replacement Fund:											
1	IT	2022	Computer	Replacement	Server Replacement	5,000	505	515	526	536	547
2	IT	2022	Computer	Upgrade	Wireless Network Upgrade (Carried from 2019)	10,000	673	687	701	715	729
3	Police	2022	Vehicle	Replacement	3 Cruiser Replacements (62, 64, and 68)	215,550	72,569	74,027	75,515	77,033	-
4	Police	2022	Equipment	Replacement	Radars (6)	21,000	2,121	2,164	2,207	2,251	2,297
5	Police	2022	Equipment	New	Tasers & Batteries (7)	9,500	1,066	1,088	1,109	1,132	1,154
6	Police	2022	Computer	New	Scheduling Software and Implementation License Plate Readers (10) and Database (Carried from 2021)	15,000	1,515	1,545	1,577	1,608	1,641
7	Police	2022	Computer	New	DACS Software Upgrade	25,000	2,525	2,576	2,628	2,680	2,734
8	Police	2022	Computer	Upgrade	AV Equipment for Council Chambers	50,000	10,100	10,303	10,510	10,721	10,937
9	Council	2022	Equipment	Replacement	Forestry Bucket - Chipper Truck (Used)	35,000	3,535	3,606	3,679	3,752	3,828
10	Service	2022	Vehicle	New	Wash Bay Pressure Washer System	75,000	15,150	15,455	15,765	16,082	16,405
11	Service	2022	Equipment	Replacement	Exmark Mower	50,000	5,050	5,152	5,255	5,361	5,468
12	Service	2022	Equipment	Replacement	2,500 Gallon Brine Application for Dumptruck	15,000	3,030	3,091	3,153	3,216	3,281
13	Service	2022	Vehicle	New	214	35,000	2,946	3,005	3,065	3,127	3,190
14	Service	2022	Vehicle	New	Pickup Truck w/ Lift Gate (2)	110,000	9,258	9,444	9,634	9,828	10,025
15	Service	2022	Vehicle	Replacement	F150 Pickup Truck	50,000	4,208	4,293	4,379	4,467	4,557
16	Service	2022	Vehicle	Rehabilitation	2008 Bucket Truck Rehabilitation	25,000	6,313	6,439	6,569	6,701	6,836
17	Service	2022	Vehicle	Replacement	Attenuator	30,000	2,020	2,061	2,102	2,144	2,187
18	Service	2022	Equipment	New	Cone Trailer	20,000	1,347	1,374	1,401	1,430	1,458
19	Service	2022	Equipment	New	Portable Changeable Message Board (2)	40,000	4,040	4,121	4,204	4,289	4,375
20	Service	2022	Equipment	New	Mini Skid Steer w/ Attachments & Trailer	65,000	6,565	6,697	6,832	6,969	7,109
21	Service	2022	Equipment	New	Fuel Site Def Fluid Dispensor	50,000	5,050	5,152	5,255	5,361	5,468
22	Service	2022	Equipment	Replacement	Utility Locating Device	8,000	1,010	1,030	1,051	1,072	1,094
23	Service	2022	Equipment	Replacement	Trimble (GPS Device)	6,500	821	837	854	871	889
24	Service	2022	Equipment	New	Mobile Media Blaster	15,000	1,263	1,288	1,314	1,340	1,367
Total Capital Equipment Replacement Fund						980,550	162,679	165,949	169,284	172,687	97,576
Water & Sewer Infrastructure Fund Fund:											
1	Service	2022	Equipment	Replacement	Pump House Jockey Pump	15,000	1,263	1,288	1,314	1,340	1,367
Total Water & Sewer Infrastructure Fund						15,000	1,263	1,288	1,314	1,340	1,367
Grand Total						\$ 995,550	\$ 162,679	\$ 165,949	\$ 169,284	\$ 172,687	\$ 97,576

City of New Albany, Ohio
2022 Annual Budget Program
Capital Equipment Replacement - Updated 10/2021 (Continued)

Capital Equipment Replacement Fund Analysis							
	2020	2021	2022	2023	2024	2025	2026
	Actual	Amended	Proposed	Projected	Projected	Projected	Projected
Capital Equipment Replacement Fund							
EOY Transfer from General Fund	\$ 1,457,582	\$ 1,282,986	\$ 1,383,716	\$ 1,224,260	\$ 1,137,085	\$ 980,603	\$ 1,038,293
Other Receipts	119,314	176,000	13,000	13,390	13,792	14,205	14,632
Total Revenue	1,576,896	1,458,986	1,396,716	1,237,650	1,150,877	994,808	1,052,925
Total Expenditures	1,703,313	1,020,985	980,550	764,183	1,276,668	1,413,038	1,201,231
Excess (def) of revenues over expenditures	(126,417)	438,001	416,166	473,467	(125,791)	(418,230)	(148,306)
Fund balance at beginning of year	\$ 3,474,235	\$ 3,354,125	\$ 3,792,126	\$ 4,208,292	\$ 4,681,759	\$ 4,555,968	\$ 4,137,739
Lapsed Encumbrances	6,307	-	-	-	-	-	-
Fund balance at end of year	\$ 3,354,125	\$ 3,792,126	\$ 4,208,292	\$ 4,681,759	\$ 4,555,968	\$ 4,137,739	\$ 3,989,432

City of New Albany, Ohio
2022 Annual Budget Program
Capital Equipment Replacement - Updated 10/2021

	Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation Factor	Replace Year	Prior Amortization	2022	2023	2024	2025	2026	Projected Funding Five Years	Projected Funding Beyond 5 Years	Total Replacement Cost
1	Admin Services	2013	Equipment		Cisco Ethernet Switched Network (5)	\$ 30,000	1%	2023	\$ 24,857	\$ 3,314	\$ 3,380	\$ -	\$ -	\$ -	\$ 31,551	\$ -	\$ 31,551
2	Admin Services	2016	Computer		MS Exchange Server and Upgrade	35,000	1%	2022	29,756	6,254	-	-	-	-	36,010	-	36,010
3	Admin Services	2008	Computer		Mayor's Court software (CMI)	16,430	1%	2020	18,907	-	-	-	-	-	18,907	-	18,907
4	Admin Services	2021	Computer		Mayor's Court File Management System	15,525	1%	2033	-	1,320	1,346	1,373	1,401	1,429	6,869	10,841	17,711
5	Admin Building	2014	Equipment		Council Audio System	32,000	1%	2022	28,854	4,375	-	-	-	-	33,229	-	33,229
6	Admin Building	2020	Equipment		Council Chambers AV upgrade	6,283	1%	2025	1,257	1,295	1,321	1,347	1,374	-	6,594	-	6,594
7	Admin Building	2010	Equipment	3009	Village Hall backup generator	71,181	1%	2035	32,934	3,240	3,306	3,372	3,440	3,509	49,800	34,930	84,731
8	Admin Building	2018	Equipment		Village Hall Security Camera System	9,995	1%	2028	3,029	1,050	1,072	1,093	1,115	1,138	8,496	2,344	10,841
9	Admin Building	2015	Equipment		HVAC Units (3)	45,000	1%	2024	30,760	5,414	5,523	5,634	-	-	47,332	-	47,332
10	Admin Building	2015	Equipment		HVAC Units (2)	15,000	1%	2024	10,253	1,805	1,841	1,878	-	-	15,777	-	15,777
11	Development	2012	Vehicle	509	2013 Ford Escape	19,100	1%	2024	14,912	1,776	1,811	1,848	-	-	20,347	-	20,347
12	Development	2014	Vehicle	511	2014 Ford Escape	21,200	1%	2026	12,744	1,932	1,971	2,011	2,051	2,092	22,801	-	22,801
13	Development	2015	Vehicle	514	2016 Ford Fusion	20,000	1%	2027	10,253	1,805	1,841	1,878	1,916	1,954	19,647	1,994	21,641
14	Development	2016	Vehicle	515	2017 Ford Escape	20,634	1%	2028	8,771	1,844	1,881	1,918	1,957	1,996	18,367	4,114	22,481
15	Finance	2020	Computer		Tyler Munis (Finance/HR/Work Orders)	480,000	1%	2040	24,000	24,727	25,224	25,731	26,248	26,776	152,707	436,608	589,315
16	Police	2018	Vehicle	K9	2018 Ford Explorer Police Utility	52,663	1%	2024	26,596	9,225	9,410	9,599	-	-	54,830	-	54,830
17	Police	2017	Vehicle	55	2017 Ford F150 4 Door Pickup Truck	72,323	1%	2027	29,366	7,677	7,832	7,989	8,150	8,313	69,327	8,480	77,807
18	Police	2017	Vehicle	57	2009 Chevy Suburban 4x4 SUV	51,379	1%	2024	29,803	7,791	7,948	8,108	-	-	53,650	-	53,650
19	Police	2020	Vehicle	60	2020 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2024	12,856	13,245	13,512	13,783	-	-	53,396	-	53,396
20	Police	2021	Vehicle	61	2021 Ford Explorer Police Utility SUV W/Equipment	61,710	1%	2024	-	20,983	21,405	21,835	-	-	64,224	-	64,224
21	Police	2014	Vehicle	605	2015 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2022	46,368	7,030	-	-	-	-	53,398	-	53,398
22	Police	2019	Vehicle	62	2019 Ford Explorer Police Utility SUV W/Equipment	61,710	1%	2022	41,346	21,405	-	-	-	-	62,751	-	62,751
23	Police	2020	Vehicle	63	2020 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2023	17,141	17,660	18,015	-	-	-	52,817	-	52,817
24	Police	2020	Vehicle	64	2020 Ford Explorer Police Utility SUV W/Equipment	61,710	1%	2023	20,570	21,193	21,619	-	-	-	63,383	-	63,383
25	Police	2021	Vehicle	65	2021 Ford Explorer Police Utility SUV W/Equipment	61,710	1%	2024	-	20,983	21,405	21,835	-	-	64,224	-	64,224
26	Police	2021	Vehicle	66	2020 Ford Explorer Police Utility SUV W/Equipment	61,710	1%	2024	-	20,983	21,405	21,835	-	-	64,224	-	64,224
27	Police	2020	Vehicle	67	2020 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2023	17,141	17,660	18,015	-	-	-	52,817	-	52,817
28	Police	2020	Vehicle	68	2020 Ford Explorer Police Utility SUV W/Equipment	51,423	1%	2023	17,141	17,660	18,015	-	-	-	52,817	-	52,817
29	Police	2013	Vehicle	604	2013 Ford Explorer	45,000	1%	2023	37,286	4,971	5,071	-	-	-	47,327	-	47,327
30	Police	2013	Vehicle	606	2014 Ford Focus	15,557	1%	2023	12,890	1,718	1,753	-	-	-	16,361	-	16,361
31	Police	2016	Vehicle	607	2015 Honda Odyssey	23,818	1%	2026	12,150	2,554	2,605	2,657	2,711	2,765	25,441	-	25,441
32	Police	2018	Vehicle	608	2018 Ford Taurus - Chief	41,918	1%	2028	12,702	4,406	4,494	4,585	4,677	4,771	35,633	9,831	45,464
33	Police	2020	Vehicle	609	2002 Toyota Camry	5,000	1%	2023	1,667	1,717	1,752	-	-	-	5,136	-	5,136
34	Police	2021	Vehicle	610	2019 Buick Regal	50,000	1%	2024	-	17,002	17,343	17,692	-	-	52,037	-	52,037
35	Police	2021	Vehicle	611	2021 Ford Explorer Police Utility SUV W/Equipment	61,710	1%	2026	-	12,590	12,843	13,101	13,365	13,633	65,532	-	65,532
36	Police	2021	Equipment	612	2021 Formula 6x12 Enclosed Trailer	5,959	1%	2036	-	405	413	422	430	439	2,109	4,904	7,013
37	Police	2014	Equipment	600	MPH Industries speed trailer	16,500	1%	2022	14,878	2,256	-	-	-	-	17,134	-	17,134
38	Police	2014	Equipment	601	MPH Industries speed trailer	16,500	1%	2022	14,878	2,256	-	-	-	-	17,134	-	17,134
39	Police	2005	Equipment	602	2005 United Enclosed Trailer	7,500	1%	2024	6,812	472	482	491	-	-	8,257	-	8,257
40	Police	2017	Equipment		MARCS portable radios (12)	124,753	1%	2025	63,318	16,553	16,886	17,226	17,572	-	131,555	-	131,555

City of New Albany, Ohio
2022 Annual Budget Program
Capital Equipment Replacement - Updated 10/2021

	Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation	Replace	Prior	2022	2023	2024	2025	2026	Projected	Projected	Total
							Factor	Year	Amortization						Funding Five	Funding Beyond 5	Replacement
															Years	Years	Cost
41	Police	2018	Equipment		MARCS portable radios (30)	112,618	1%	2026	42,655	14,795	15,093	15,396	15,706	16,021	119,666	-	119,666
42	Police	2020	Equipment		MARCS portable radios (5)	35,414	1%	2028	4,427	4,561	4,653	4,746	4,841	4,939	28,166	10,177	38,344
43	Police	2021	Equipment		MARCS portable radios (5)	33,556	1%	2029	-	4,279	4,365	4,453	4,542	4,633	22,272	14,466	36,738
44	Police	2019	Equipment		Dispatching equipment/console for PD facility #1	50,171	1%	2039	5,042	2,610	2,663	2,716	2,771	2,827	18,629	42,357	60,986
					Dispatching equipment/console for PD facility #2	49,949	1%	2040	2,497	2,573	2,625	2,678	2,731	2,786	15,891	45,434	61,324
45	Police	2020	Equipment		HD Video Cameras	14,000	1%	2025	7,935	1,668	1,701	1,735	1,770	-	14,810	-	14,810
46	Police	2016	Equipment		Tasers (15)	29,264	1%	2025	16,586	3,486	3,556	3,628	3,701	-	30,957	-	30,957
47	Police	2016	Computer		CAD/RMS System	325,351	1%	2025	184,402	38,758	39,537	40,332	41,142	-	344,170	-	344,170
48	Police	2016	Computer		Radio Server	18,000	1%	2028	7,652	1,608	1,641	1,674	1,707	1,741	16,022	3,589	19,611
49	Police	2016	Computer		Cellebrite (Cell Phone Forensic Software)	9,000	1%	2028	2,727	946	965	984	1,004	1,024	7,651	2,111	9,761
50	Police	2018	Computer		Drone	27,125	1%	2030	2,713	2,795	2,851	2,908	2,967	3,026	17,259	12,726	29,985
51	Police	2020	Equipment		Server - L3 Mobile Vision	29,663	1%	2030	2,966	3,056	3,118	3,180	3,244	3,309	18,874	13,916	32,790
52	Police	2020	Equipment		Criminal Finger Printing System	26,623	1%	2030	2,662	2,743	2,798	2,854	2,912	2,970	16,940	12,490	29,430
53	Police	2020	Equipment		SIDNE Driver (purchased by Discover)	32,442	1%	2030	3,244	3,343	3,410	3,478	3,548	3,619	20,642	15,220	35,862
54	Police	2020	Equipment		Body Worn Camera System	65,050	1%	2031	-	6,636	6,769	6,905	7,044	7,186	34,540	38,153	72,693
55	Police	2021	Equipment		Traffic Crash Reconstruction												
56	Police	2021	Computer		Hardware/Software	40,813	1%	2031	-	4,163	4,247	4,332	4,419	4,508	21,670	23,938	45,608
57	Police Building	2007	Equipment	3011	Police facility backup generator	108,180	1%	2032	64,680	5,074	5,176	5,280	5,386	5,494	91,091	35,365	126,456
58	Police Building	2015	Equipment		HVAC Control System	50,000	1%	2024	34,178	6,016	6,137	6,260	-	-	52,591	-	52,591
59	Police Building	2016	Computer		911 System	100,000	1%	2026	51,010	10,721	10,937	11,157	11,381	11,610	106,816	-	106,816
60	Police Building	2007	Equipment		HVAC Units (boiler & chiller)	165,000	1%	2032	98,653	7,739	7,895	8,053	8,215	8,380	138,935	53,940	192,875
61	Police Building	2020	Equipment		Boiler Unit	27,617	1%	2045	1,105	1,138	1,161	1,184	1,208	1,232	7,029	28,743	35,772
62	Police Building	2020	Equipment		Police Conference AV upgrade	6,987	1%	2030	699	720	734	749	764	780	4,446	3,278	7,724
63	Police Building	2020	Equipment		Police Roll Call AV upgrade	8,876	1%	2030	888	914	933	952	971	990	5,648	4,164	9,812
64	Police Building	2020	Equipment		Police Conference AV upgrade	6,987	1%	2030	699	720	734	749	764	780	4,446	3,278	7,724
65	Police Building	2020	Equipment		CCTV System	112,023	1%	2040	5,601	5,771	5,887	6,005	6,126	6,249	35,639	101,896	137,536
66	Police Building	2020	Equipment		UPS Unit (Standby back up power)	24,710	1%	2040	1,236	1,273	1,299	1,325	1,351	1,378	7,861	22,476	30,337
67	Police Building	2020	Equipment		Evidence Room Exhaust System	12,987	1%	2040	649	669	682	696	710	724	4,132	11,813	15,945
68	Police Building	2021	Equipment		A/C Liebert Unit - Server Room	49,907	1%	2041	-	2,546	2,597	2,649	2,702	2,756	13,250	48,661	61,911
69	Service	2008	Equipment	107	2008 Ford F-150 pickup truck	18,215	1%	2022	17,967	1,511	-	-	-	-	19,477	-	19,477
70	Service	2008	Heavy	108	2008 Ford F-450 dump truck	37,619	1%	2021	39,961	-	-	-	-	-	39,961	-	39,961
71	Service	2009	Vehicle	109	2009 Ford F-250 pickup truck	17,005	1%	2024	14,378	1,303	1,329	1,356	-	-	18,366	-	18,366
72	Service	2010	Heavy	110	2010 Ford F-450 truck w/sewer camera	149,588	1%	2025	115,351	11,350	11,578	11,811	12,048	-	162,137	-	162,137
73	Service	2013	Vehicle	112	2013 Ford F250 Extended Cab	28,000	1%	2025	19,333	2,577	2,629	2,682	2,736	-	29,958	-	29,958
74	Service	2013	Heavy	113	2013 Ford F550 Dump Truck	50,000	1%	2025	34,524	4,603	4,695	4,789	4,886	-	53,497	-	53,497
75	Service	2014	Vehicle	114	2014 Ford F150 Pickup Truck w/Ext. Cab	26,000	1%	2026	15,629	2,370	2,417	2,466	2,515	2,566	27,964	-	27,964
76	Service	2015	Vehicle	115	2015 Ford F150 Extended Cab	21,879	1%	2027	11,217	1,974	2,014	2,054	2,096	2,138	21,493	2,181	23,674
77	Service	2016	Vehicle	116	2016 Ford F150 Ext Cab 2WD	29,000	1%	2028	12,327	2,591	2,643	2,696	2,750	2,806	25,814	5,782	31,595
78	Service	2016	Vehicle	117	2016 Ford F150 Ext Cab 4WD	32,000	1%	2028	13,603	2,859	2,916	2,975	3,035	3,096	28,484	6,380	34,864
79	Service	2017	Vehicle	118	2017 Ford F350 Reg. Cab	35,000	1%	2029	11,843	3,096	3,158	3,222	3,287	3,353	27,958	10,468	38,426
80	Service	2018	Vehicle	119	2019 Ford F240 4x4 4-Door Pickup	46,844	1%	2030	11,829	4,103	4,185	4,269	4,355	4,443	33,184	18,682	51,866
81	Service	2018	Vehicle	120	2019 Ford F240 4x4 4-Door Pickup w/ plow, tailgate lift and arrow board	39,364	1%	2030	9,940	3,448	3,517	3,588	3,660	3,733	27,885	15,699	43,584
82	Service	2019	Vehicle	121	2019 Chevy Silverado 4x4 Utility	45,000	1%	2031	7,538	3,902	3,981	4,061	4,142	4,226	27,849	22,437	50,286
83	Service	2019	Vehicle	122	2019 Chevy Silverado 4x2 Utility	45,000	1%	2031	7,538	3,902	3,981	4,061	4,142	4,226	27,849	22,437	50,286
84	Service	2019	Vehicle	123	2019 Chevy Silverado 4x2 Utility	50,000	1%	2031	8,375	4,336	4,423	4,512	4,603	4,695	30,943	24,930	55,873
85	Service	2019	Heavy	124	2019 Chevy 5500 1 Ton Dump Truck	125,000	1%	2031	20,938	10,840	11,058	11,280	11,506	11,738	77,359	62,324	139,683

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	Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation Factor	Replace Year	Prior Amortization	2022	2023	2024	2025	2026	Projected Funding Five Years	Projected Funding Beyond 5 Years	Total Replacement Cost
86	Service	2022	Heavy	125	2022 Ford F600 1 Ton Dump Truck	125,000	1%	2034	-	10,521	10,732	10,948	11,168	11,393	54,762	99,783	154,544
87	Service	2007	Heavy	205	2008 Chevrolet C4500 bucket truck	102,210	1%	2022	101,852	7,990	-	-	-	-	109,842	-	109,842
88	Service	2009	Heavy	206	2009 International Aquatech B10 sewer jet/vac truck	254,308	1%	2024	215,017	19,488	19,880	20,279	-	-	274,665	-	274,665
89	Service	2011	Heavy	207	2011 International tandem-axle truck	152,000	1%	2023	132,521	14,273	14,560	-	-	-	161,354	-	161,354
90	Service	2012	Heavy	208	2013 Freightliner M2 106 Dump Truck	136,000	1%	2024	106,177	12,644	12,898	13,158	-	-	144,877	-	144,877
91	Service	2015	Heavy	209	Street Sweeper Tymco Model 6000	218,000	1%	2025	134,114	23,606	24,081	24,565	25,059	-	231,424	-	231,424
92	Service	2016	Heavy	210	2.5 Ton Dump Truck with Plow	177,010	1%	2028	75,244	15,815	16,133	16,457	16,788	17,125	157,562	35,290	192,852
93	Service	2016	Heavy	211	2.5 Ton Dump Truck with Plow	177,010	1%	2028	75,244	15,815	16,133	16,457	16,788	17,125	157,562	35,290	192,852
94	Service	2016	Heavy	212	2017 Freightliner M2 106 Dump Truck w/ plow wing	190,000	1%	2028	80,766	16,975	17,317	17,665	18,020	18,382	169,125	37,880	207,005
95	Service	2017	Heavy	213	2016 Freightliner M2 106 Dump Truck w/ plow	175,000	1%	2029	59,214	15,481	15,792	16,109	16,433	16,763	139,791	52,338	192,130
96	Service	2020	Heavy	214	2020 Freightliner 108SD Dump Truck	265,000	1%	2032	22,083	22,752	23,210	23,676	24,152	24,638	140,512	158,581	299,093
97	Service	2005	Heavy	301	1997 John Deere tractor w/mower Dinkmar Leafmaster leaf collection unit	23,803	1%	2022	24,164	1,675	-	-	-	-	25,839	-	25,839
98	Service	2007	Heavy	310	2008 Exmark Lazer 60" Mower	25,684	1%	2022	25,594	2,008	-	-	-	-	27,602	-	27,602
99	Service	2008	Equipment	311	2008 Exmark Lazer 60" Mower	7,911	1%	2022	7,803	656	-	-	-	-	8,459	-	8,459
100	Service	2010	Heavy	315	2010 John Deere tractor	55,132	1%	2025	42,514	4,183	4,267	4,353	4,440	-	59,757	-	59,757
101	Service	2012	Heavy	319	2012 JD 326D Skid Steer LDR w/ equip	40,059	1%	2027	25,020	2,980	3,039	3,100	3,163	3,226	40,528	3,291	43,819
102	Service	2013	Heavy	320	2013 Caterpillar Backhoe/Loader	85,000	1%	2028	46,952	6,260	6,385	6,514	6,645	6,778	79,533	13,968	93,501
103	Service	2008	Equipment	321	2008 Doosan Forklift	8,200	1%	2023	7,549	635	647	-	-	-	8,831	-	8,831
104	Service	2015	Equipment	322	Traffic Control Message Board	16,115	1%	2025	9,914	1,745	1,780	1,816	1,852	-	17,107	-	17,107
105	Service	2015	Equipment	323	Traffic Control Message Board	16,115	1%	2025	9,914	1,745	1,780	1,816	1,852	-	17,107	-	17,107
106	Service	2015	Equipment	324	Traffic Control Message Board	16,115	1%	2025	9,914	1,745	1,780	1,816	1,852	-	17,107	-	17,107
107	Service	2015	Equipment	325	Traffic Control Message Board	16,575	1%	2025	10,197	1,795	1,831	1,868	1,905	-	17,596	-	17,596
108	Service	2018	Equipment	326	Traffic Control Message Board	16,182	1%	2028	4,903	1,701	1,735	1,770	1,805	1,842	13,756	3,795	17,551
109	Service	2018	Equipment	327	Traffic Control Message Board	16,182	1%	2028	4,903	1,701	1,735	1,770	1,805	1,842	13,756	3,795	17,551
110	Service	2017	Equipment	330	2017 Polaris GEM	21,378	1%	2027	8,680	2,269	2,315	2,361	2,409	2,457	20,492	2,507	22,999
111	Service	2017	Equipment	331	2017 Polaris Ranger	18,780	1%	2027	7,625	1,994	2,034	2,074	2,116	2,159	18,002	2,202	20,204
112	Service	2017	Heavy	332	2017 John Deere Loader 624K Highlift	243,000	1%	2032	65,778	17,197	17,542	17,895	18,255	18,621	155,288	119,858	275,146
113	Service	2017	Equipment	333	Woods Batwing Mower	16,500	1%	2027	6,700	1,752	1,787	1,823	1,859	1,897	15,816	1,935	17,751
114	Service	2018	Equipment	337	2018 Grapple Trailer	24,900	1%	2030	6,287	2,181	2,225	2,269	2,315	2,362	17,639	9,930	27,569
115	Service	2016	Equipment	340	Leaf truck box system	5,500	1%	2026	2,806	590	602	614	626	639	5,875	-	5,875
116	Service	2016	Equipment	341	Leaf truck box system CAT Grapple Hook System for Skidsteer	5,500	1%	2026	2,806	590	602	614	626	639	5,875	-	5,875
117	Service	2013	Equipment	342	Attenuator Safe-Stop	25,000	1%	2022	15,012	1,109	-	-	-	-	16,121	-	16,121
118	Service	1991	Equipment	343	2020 Vermeer Chipper	69,985	1%	2030	6,999	7,211	7,355	7,503	7,654	7,808	44,530	32,833	77,363
119	Service	2020	Equipment	347	American Roads Leaf Machine	10,000	1%	2024	5,318	401	409	417	-	-	6,545	-	6,545
120	Service	1989	Equipment	348	Atmax Mowermax Boom Mower	175,000	1%	2036	-	11,901	12,140	12,384	12,633	12,887	61,947	144,014	205,961
121	Service	2021	Equipment	349	Concord Berming Machine	7,239	1%	2033	-	615	628	640	653	666	3,203	5,055	8,258
122	Service	2015	Vehicle	404	2015 Chevy Equinox	25,000	1%	2027	12,817	2,256	2,301	2,348	2,395	2,443	24,559	2,492	27,051
123	Service	2016	Vehicle	405	Chevy Equinox	28,000	1%	2028	11,902	2,502	2,552	2,603	2,656	2,709	24,924	5,582	30,506
124	Service	2017	Vehicle	406	2009 Chevy Suburban	30,000	1%	2024	17,402	4,549	4,641	4,734	-	-	31,326	-	31,326
125	Service	2018	Vehicle	407	2018 Nissan Leaf	26,000	1%	2030	6,565	2,277	2,323	2,370	2,417	2,466	18,418	10,369	28,787
126	Service	2015	Vehicle	408	2016 Ford Explorer Utility SUV - Custodian	-	1%	2022	-	-	-	-	-	-	-	-	-
127	Service	2014	Vehicle	512	2014 Ford E350 Starcraft Shuttle	49,615	1%	2020	59,650	-	-	-	-	-	59,650	-	59,650

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	Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation Factor	Replace Year	Prior Amortization	2022	2023	2024	2025	2026	Projected Funding Five Years	Projected Funding Beyond 5 Years	Total Replacement Cost
129	Service	2014	Vehicle	513	2014 Ford E350 Starcraft Shuttle	49,615	1%	2020	59,650	-	-	-	-	-	59,650	-	59,650
130	Service	2019	Vehicle	516	2019 Ford E450 Starcraft Shuttle	69,900	1%	2029	14,050	7,274	7,420	7,569	7,721	7,877	51,911	24,592	76,503
131	Service	2016	Equipment	1722	Sewr Push Camera	9,754	1%	2026	4,976	1,046	1,067	1,088	1,110	1,132	10,419	-	10,419
132	Service	2006	Equipment	2008	500 Gallon Brine Tank System	6,500	1%	2021	6,975	-	-	-	-	-	6,975	-	6,975
133	Service	2017	Equipment	2009	Electric V-Box Spreader System	14,500	1%	2025	7,359	1,924	1,963	2,002	2,042	-	15,291	-	15,291
134	Service	2017	Equipment	2030	1300 Gallon Henderson	16,500	1%	2027	6,700	1,752	1,787	1,823	1,859	1,897	15,816	1,935	17,751
135	Service	2008	Equipment	2022	1300 Gallon Pengwyn Brine System 1300 Gallon Pengwyn Brine	8,500	1%	2023	7,825	658	671	-	-	-	9,154	-	9,154
136	Service	2012	Equipment	2033	System	14,500	1%	2022	13,584	1,618	-	-	-	-	15,202	-	15,202
137	Service	2003	Equipment	2034	Pro-Tech Snow Pusher (Loader)	6,500	1%	2023	6,050	397	405	-	-	-	6,851	-	6,851
138	Service	2015	Equipment	2021	Hydraulic Push Broom	13,161	1%	2025	8,097	1,425	1,454	1,483	1,513	-	13,971	-	13,971
139	Service	2007	Equipment	3000	2,500 Gallon Brine Tanks (4)	5,200	1%	2032	3,109	244	249	254	259	264	4,379	1,700	6,078
140	Service	2007	Equipment	3001	6,500 Brine Tank	5,650	1%	2032	3,378	265	270	276	281	287	4,757	1,847	6,605
141	Service	2018	Equipment	3002	10,500 Brine Tank	8,500	1%	2043	1,030	357	365	372	379	387	2,890	7,906	10,796
142	Service	2018	Equipment	3003	10,500 Brine Tank	8,500	1%	2043	1,030	357	365	372	379	387	2,890	7,906	10,796
143	Service	2016	Equipment	3004	Truck Scales (Scale cells only replacement needed)	52,500	1%	2026	26,780	5,629	5,742	5,857	5,975	6,095	56,078	-	56,078
144	Service Complex	2016	Equipment	3005	Fuel Site Pneumicator	15,900	1%	2026	8,111	1,705	1,739	1,774	1,810	1,846	16,984	-	16,984
145	Service Complex	2016	Equipment	3006	Fuel Site FuelMaster Card System Service facility fuel storage tank	14,200	1%	2026	7,243	1,522	1,553	1,584	1,616	1,649	15,168	-	15,168
146	Service Complex	2007	Heavy	3007	with pumps	105,954	1%	2032	63,350	4,970	5,069	5,171	5,275	5,381	89,217	34,637	123,854
147	Service	2007	Equipment	3010	Service facility backup generator	58,493	1%	2032	34,973	2,744	2,799	2,855	2,912	2,971	49,253	19,122	68,375
148	Service	2006	Equipment	3013	CNG Generator 6730 25kw Backup Generator Fiber hut new	75,000	1%	2031	48,291	3,553	3,624	3,697	3,771	3,847	66,784	20,428	87,212
149	Service	2017	Equipment	3016	water tower	35,000	1%	2042	5,685	1,486	1,516	1,546	1,578	1,609	13,420	30,622	44,042
150	Service	2007	Equipment	3021	Washbay Pump/Cleaning System	55,000	1%	2022	54,807	4,299	-	-	-	-	59,107	-	59,107
151	Service	2018	Equipment	3040	Overhead Shop Electric Crane	37,000	1%	2033	7,474	2,592	2,645	2,698	2,752	2,807	20,968	21,296	42,265
152	Service Complex	2006	Equipment	3041	12,000 LB In-Ground Vehicle Lift 60,000 LB In-Ground Heavy Truck	25,000	1%	2026	20,121	1,480	1,510	1,540	1,571	1,603	27,827	-	27,827
153	Service Complex	2006	Equipment	3042	Lift	175,000	1%	2026	140,848	10,363	10,571	10,783	11,000	11,221	194,786	-	194,786
154	Service Complex	2016	Equipment	3043	Shop Ceiling 24' Fan	7,795	1%	2036	1,988	418	426	435	444	452	4,163	5,057	9,220
155	Service Complex	2020	Equipment	3044	Shop Ceiling 15' Fan Robin-Air Air-Conditioning	6,200	1%	2040	310	319	326	332	339	346	1,972	5,640	7,612
156	Service Complex	2007	Equipment	4013	Recovery Machine	5,200	1%	2022	5,182	406	-	-	-	-	5,588	-	5,588
157	Service	2008	Equipment	4023	Advance Warrior Floor Scrubber	8,000	1%	2020	9,206	-	-	-	-	-	9,206	-	9,206
158	Service	2016	Equipment	4033	Snap On HD Scan Tool	10,000	1%	2021	10,202	-	-	-	-	-	10,202	-	10,202
159	Service	2016	Equipment	4034	Snap On Car/Light Duty Scan Tool Ingersal Rand Air Compressor &	5,000	1%	2021	5,101	-	-	-	-	-	5,101	-	5,101
160	Service	2007	Equipment	4035	Dryer	8,500	1%	2022	8,470	664	-	-	-	-	9,135	-	9,135
161	Service	2018	Equipment	4041	Bendpak Automotive Tire Machine	5,400	1%	2033	1,091	378	386	394	402	410	3,060	3,108	6,168
162	Service	2018	Equipment	4042	Bendpak Light-Duty Tire Balancer Bendpak Heavy-Duty Tire	5,750	1%	2033	1,162	403	411	419	428	436	3,259	3,310	6,568
163	Service	2018	Equipment	4043	Balancer	6,600	1%	2033	1,333	462	472	481	491	501	3,740	3,799	7,539
164	Service	2020	Equipment		Electric Vehicle Charging Station	77,810	1%	2040	3,891	4,008	4,089	4,171	4,255	4,341	24,754	70,776	95,530
165	Service	2020	Equipment		Electric Vehicle Charging Station	77,810	1%	2040	3,891	4,008	4,089	4,171	4,255	4,341	24,754	70,776	95,530
166	Service Complex	2020	Equipment		Service Conference AV upgrade	14,307	1%	2030	1,431	1,474	1,504	1,534	1,565	1,596	9,103	6,712	15,815

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 Capital Equipment Replacement - Updated 10/2021

													<u>Projected</u>	<u>Funding</u>	<u>Total</u>											
<u>Dept Name</u>	<u>Acquired</u>	<u>Category</u>	<u>Equip #</u>	<u>Item</u>	<u>Purchase Price</u>	<u>Inflation</u> <u>Factor</u>	<u>Replace</u> <u>Year</u>	<u>Prior</u> <u>Amortization</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Projected</u> <u>Funding Five</u> <u>Years</u>	<u>Projected</u> <u>Funding</u> <u>Beyond 5</u> <u>Years</u>	<u>Replacement</u> <u>Cost</u>										
					8,587,627			\$	3,690,617	\$	871,023	\$	821,702	\$	731,593	\$	572,122	\$	455,348	\$	7,142,404	\$	2,375,511	\$	9,517,915	
Equipment to be replaced in Current year (includes Prior Amortization)									(516,026)	(514,183)	(1,026,668)	(1,163,038)	(701,231)													
Equipment Purchased in Budget Year 2022					995,550				162,679	165,949	169,284	172,687	97,576													
Net Totals					\$	9,583,177			517,675	473,467	(125,791)	(418,230)	(148,306)													
Capital Equipment Replacement Fund Required Fund Balance - Year End									\$	4,208,292	\$	4,681,759	\$	4,555,968	\$	4,137,739	\$	3,989,432								
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	50,699	3,730	3,805	3,882	3,960	4,039	70,114	21,447	91,561									
2	Service	2011	Equipment	3014	Small Stationary Generator Pump House	35,000	1%	2036	14,647	1,578	1,609	1,642	1,675	1,708	22,858	19,090	41,948									
3	Service	2011	Equipment	3015	Diesel Backup Pump House Generator	75,000	1%	2036	31,387	3,380	3,448	3,518	3,588	3,661	48,982	40,907	89,889									
4	Service	2019	Equipment	3017	Sanitary Sewer Lift Station Generator Worthington Road	32,200	1%	2044	2,589	1,340	1,367	1,395	1,423	1,451	9,565	31,730	41,295									
5	Service	2011	Equipment	3018	Pump House Electric Fire Pump	100,000	1%	2031	52,311	5,634	5,747	5,863	5,981	6,101	81,637	32,394	114,031									
6	Service	2011	Equipment	3019	Pump House Diesel Fire Pump	180,000	1%	2031	94,160	10,141	10,345	10,553	10,765	10,982	146,947	58,310	205,256									
7	Service	2011	Equipment	3020	Pump House Jockey Pump	10,000	1%	2021	10,462	-	-	-	-	-	10,462	-	10,462									
8	Service	2011	Equipment	3022	Pump House Diesel Drive & Accessories	175,000	1%	2031	91,544	9,860	10,058	10,260	10,466	10,677	142,865	56,690	199,555									
9	Service	2011	Equipment	3023	Pump House Electric Control Panels	125,000	1%	2031	65,389	7,043	7,184	7,329	7,476	7,626	102,046	40,493	142,539									
10	Service	2011	Equipment	3024	Booster Pump Electric Rt. 62 Water Tower (1of 4)	32,000	1%	2026	22,319	2,404	2,452	2,502	2,552	2,603	34,832	-	34,832									
11	Service	2011	Equipment	3025	Booster Pump Electric Rt. 62 Water Tower (2of 4)	32,000	1%	2026	22,319	2,404	2,452	2,502	2,552	2,603	34,832	-	34,832									
12	Service	2011	Equipment	3026	Booster Pump Electric Rt. 62 Water Tower (3of 4)	42,000	1%	2026	29,294	3,155	3,219	3,283	3,349	3,417	45,717	-	45,717									
13	Service	2011	Equipment	3027	Booster Pump Electric Rt. 62 Water Tower (4of 4)	42,000	1%	2026	29,294	3,155	3,219	3,283	3,349	3,417	45,717	-	45,717									
14	Service	2019	Equipment	3045	Booster Station Generator Morse & Kitsmiller Road	155,000	1%	2044	12,462	6,452	6,581	6,714	6,849	6,986	46,044	152,735	198,779									
15	Service	2020	Equipment	3046	Booster Station Generator Beech & Jug Street	111,000	1%	2045	4,440	4,575	4,666	4,760	4,856	4,954	28,251	115,525	143,776									
					1,224,940				533,317	64,851	66,154	67,484	68,840	70,224	870,870	569,319	1,440,189									
Equipment Purchased in Budget Year 2022					15,000				-	1,263	1,288	1,314	1,340	1,367	6,571	-	6,571									
Net Totals					1,239,940				533,317	66,113	67,442	68,798	70,180	71,591	877,441	569,319	1,446,760									
Water & Sewer Improvement Fund Reserved Fund Balance - Year End									599,430	666,872	735,670	805,850	877,441													

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 2021.

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.

2022 CIP by Category		
Detail	Total Project	Percent of CIP
Roads & Utilities	\$ 26,110,000	73.3%
<i>Streets, streetlights, signals, water & sewer lines</i>		
Parks & Open Spaces	\$ 8,530,000	23.9%
<i>Parkland, stream corridors, civic spaces, streetscapes</i>		
Bike & Pedestrian Connections	\$ 1,000,000	2.8%
<i>Leisure trails, bike lanes, sidewalks</i>		
Facilities	\$ -	0.0%
<i>Public buildings, parking</i>		
Total	\$35,640,000	100%

City of New Albany, Ohio
2022 Annual Budget Program
Capital Improvements

	Category	Project Name / Description	Primary Funding Source	Proposed 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
	Annual Projects:							
1	Roads & Utilities	Annual Street Paving / Maintenance	Capital Improvement	200,000	900,000	900,000	900,000	900,000
2	Roads & Utilities	Annual Street Paving / Maintenance	Street Construction,					
3	Parks & Open Space	Master Park Plan / Pocket Parks	Maintenance & Repair	1,000,000	300,000	300,000	300,000	300,000
4	Bike & Ped Connections	Sidewalk Replacement Program	Park Improvement	-	-	-	-	-
5	Bike & Ped Connections	Trail Gaps/PTAB Priorities - Trail Extension	Capital Improvement	200,000	50,000	50,000	50,000	50,000
6	Bike & Ped Connections	Trail Improvements (Maintenance)	Park Improvement	500,000	300,000	300,000	500,000	-
7	Bike & Ped Connections	Trail Markers	Park Improvement	300,000	300,000	300,000	300,000	-
			Leisure Trail Imp	-	10,000	10,000	10,000	10,000
	Additional Projects:							
8	Roads & Utilities	Business Park Gateways	Economic Development	-	-	-	1,000,000	1,000,000
9	Roads & Utilities	Market St Ext from RNA to Dublin Granville - Construct	Capital Improvement	4,260,000	-	-	-	-
10	Roads & Utilities	Market St Ext from RNA to Dublin Granville - Construct	Windsor TIF	2,500,000	-	-	-	-
11	Roads & Utilities	Kitzmiller/Smith's Mill Rd Intersection Improvements	Economic Development	-	-	-	350,000	-
12	Roads & Utilities	Forest Drive/Smith's Mill Intersection Improvement	Economic Development	-	500,000	-	-	-
13	Roads & Utilities	Jug Street Improvements @ Licking County Line	Capital Improvement	-	-	-	-	1,000,000
14	Roads & Utilities	Walnut & 605 Roundabout	Capital Improvement	-	-	1,700,000	-	-
15	Roads & Utilities	US 62 - SR 161 Gateway - Phase II	Capital Improvement	3,650,000	-	-	-	-
16	Roads & Utilities	US 62 - SR 161 Gateway - Phase II	Economic Development	1,000,000	-	-	-	-
17	Roads & Utilities	Dublin-Granville/Harlem Intersection Pedestrian Improvements	Capital Improvement	2,200,000	-	-	-	-
18	Roads & Utilities	Dublin-Granville/Harlem Intersection Pedestrian Improvements	Leisure Trail Imp	300,000	-	-	-	-
19	Roads & Utilities	South Harlem Road Improvements	Capital Improvement	-	-	-	2,500,000	-
20	Roads & Utilities	Zarley Street Road Improvements	Capital Improvement	-	-	-	-	2,500,000
21	Parks & Open Space	Rose Run II - Design Engineering	Capital Improvement	2,100,000	-	-	-	-
22	Parks & Open Space	Rose Run II - Construction	Capital Improvement	-	-	30,000,000	-	-
23	Roads & Utilities	Jug Street Sanitary Improvements - County Line to Clover Valley	Economic Development	6,000,000	-	-	-	-
24	Roads & Utilities	Jug Street Sanitary Improvements - County Line to Clover Valley	Oak Grove II Infrastructure	5,000,000	-	-	-	-
25	Facilities	Bus Shelters	Economic Development	-	-	-	25,000	25,000
26	Parks & Open Space	Dog Park	Park Improvement	-	-	-	-	100,000
27	Parks & Open Space	Taylor Farm Improvements - Stabilization	Park Improvement	300,000	-	-	-	-
28	Parks & Open Space	Taylor Farm Improvements - Phase II (Play Areas, Boardwalk) - Design	Park Improvement	500,000	-	-	-	-
29	Parks & Open Space	Taylor Farm Improvements - Phase II (Play Areas, Boardwalk) - Const.	Capital Improvement	2,500,000	2,500,000	-	-	-
30	Parks & Open Space	North of Woods - Lampton - Planter's Grove Parks	Park Improvement	2,000,000	-	-	-	-
31	Parks & Open Space	Kitzmiller Wetland Nature Park - Design	Park Improvement	-	300,000	700,000	-	-
32	Parks & Open Space	Kitzmiller Wetland Nature Park - Construction	Park Improvement	-	-	-	-	5,000,000
33	Parks & Open Space	Windsor (Pocket Park)	Park Improvement	-	-	500,000	-	-
34	Parks & Open Space	Tidewater (Pocket Park)	Park Improvement	-	-	-	-	250,000
35	Parks & Open Space	Market Square/Library Enhancements	Capital Improvement	-	-	-	-	1,000,000
36	Parks & Open Space	Recreation Complex	Park Improvement	1,000,000	-	-	-	-
37	Parks & Open Space	Wagnor Cemetery	Capital Improvement	100,000	-	-	-	-
38	Parks & Open Space	Basketball Courts at Thompson Park	Park Improvement	30,000	-	-	-	-
39	Facilities	Bicycle Hubs	Park Improvement	-	-	-	25,000	-
		Grand Total		\$ 35,640,000	\$ 5,160,000	\$ 34,760,000	\$ 5,960,000	\$ 12,135,000

City of New Albany, Ohio
2022 Annual Budget Program
Capital Improvements

Category Totals		Proposed 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
	Roads & Utilities	26,110,000	1,700,000	2,900,000	5,050,000	5,700,000
	Parks & Open Space	8,530,000	2,800,000	31,200,000	-	6,350,000
	Bike & Ped Connections	1,000,000	660,000	660,000	860,000	60,000
	Facilities	-	-	-	50,000	25,000
		\$ 35,640,000	\$ 5,160,000	\$ 34,760,000	\$ 5,960,000	\$ 12,135,000
Primary Funding Source		Proposed 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
	Capital Improvement	15,210,000	3,450,000	32,650,000	3,450,000	5,450,000
	Street Construction,					
	Maintenance & Repair	1,000,000	300,000	300,000	300,000	300,000
	Park Improvement	4,630,000	900,000	1,800,000	825,000	5,350,000
	Leisure Trail Imp	300,000	10,000	10,000	10,000	10,000
	Oak Grove II Infrastructure	5,000,000	-	-	-	-
	Windsor TIF	2,500,000	-	-	-	-
	Oak Grove II TIF	-	-	-	-	-
	Blacklick TIF	-	-	-	-	-
	Economic Development	7,000,000	500,000	-	1,375,000	1,025,000
	Water & Sewer	-	-	-	-	-
		\$ 35,640,000	\$ 5,160,000	\$ 34,760,000	\$ 5,960,000	\$ 12,135,000
Remaining Available Fund Balance - Projected at 12/31		Proposed 2022	Projected 2023	Projected 2024	Projected 2025	
	Capital Improvement	2,280,478	2,441,721	3,826,288	4,397,424	
	Street Construction,					
	Maintenance & Repair	428,383	643,383	873,833	1,120,196	
	Park Improvement	1,051,395	2,056,970	3,269,475	4,669,628	
	Leisure Trail Imp	57,045	82,795	109,317	136,636	
	Oak Grove II Infrastructure	2,603,382	4,319,883	6,196,555	8,141,144	
	Windsor TIF	5,613,508	7,108,953	8,631,436	10,161,418	
	Oak Grove II TIF	5,140,740	6,829,965	8,536,083	10,259,261	
	Blacklick TIF	2,400,924	2,997,919	3,583,082	4,155,303	
	Economic Development	3,196,831	3,196,831	3,196,831	3,196,831	
	Water & Sewer	7,798,748	8,287,998	8,791,925	9,310,971	
		\$ 30,571,434	\$ 37,966,417	\$ 47,014,825	\$ 55,548,812	

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NEW ALBANY

COMMUNITY CONNECTS US

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NEW ALBANY

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, 2020 was \$696,917,000. 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, 2020 (as reported in the 2020 Comprehensive Annual Financial Report), the City's total voted debt margin was \$68,988,815.

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 five outstanding Local Economic Development (LED) loans with the Ohio Water Development Authority (OWDA) with outstanding principal as of December 31, 2021. The City entered into an LED 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 2019, the City also issued an additional LED loan for part A of the second phase of the same project, both bearing an interest rate of 3.00%. In 2020, the City issued its fourth LED loan with OWDA for part B of the second phase of the project which bears an interest rate of 2.5%. Finally, in August of 2021, an LED loan was issued for the Ganton Parkway Relief Sewer and Water project which bears an interest rate of 1.0%. Repayment of the loans will be from various sources resulting from large economic development project agreements executed in 2017, 2018, 2020 and 2021.

NEW ALBANY

The City has eight outstanding loans with the Ohio Public Works Commission (OPWC) with outstanding principal as of December 31, 2021. 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.

The City has one outstanding loan 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 other Village Center improvements. The loan will be paid as revenue within the Village Center II TIF and the Straits Farm TIF is collected. There is no official loan repayment schedules. Previous loans with the New Albany Company, including Oxford area trail and park improvements and the purchase of park land and trail improvements at Nottingham Trace (Schleppi) we paid in full during 2021 with an advance provided from the General fund. The General fund advance will be repaid by the Oxford, Schleppi Residential and Schleppi Commercial TIF funds as TIF revenue is available.

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.



Rose Run Park – Funded by Series 2018 Capital Facilities Bonds

City of New Albany, Ohio

2022 Annual Budget Program

Outstanding Debt at December 31, 2021

Obligation Type	Year of Maturity	Issue	Funding Source	Original Issue Amount	Outstanding at 12/31/21
General Obligation	2024	Series 2013 Refunding - 0.20-4.00%	Economic Development	4,885,000	1,100,000
General Obligation	2027	Series 2016 Refunding - 2.390%	Residential TIFs	6,300,000	3,870,000
General Obligation	2030	Series 2012 Refunding - 2.00-5.00%	General/Blacklick TIF	10,620,000	5,830,000
General Obligation	2030	Series 2014A Capital Facilities - 3.65-4.00%	Village Center TIF/Healthy New Albany	6,560,000	3,820,000
General Obligation	2030	Series 2014B Taxable Special Obligation - 3.65-4.00%	Healthy New Albany	3,915,000	2,410,000
General Obligation	2037	Series 2018 Capital Facilities Bonds - 2.50-5.00%	Residential TIFs	16,650,000	14,655,000
Total General Obligation				48,930,000	31,685,000
Loan Payable	N/A	New Albany Company Loan Payable - 1.50-3.00%	Village Center II TIF/Straits Farm TIF	5,374,775	2,326,349
Total Loans Payable				5,374,775	2,326,349
OWDA Loan	2041	#8845 - Blacklick Creek Trunk Sewer - Part 2B - 2.5%**	Economic Development	18,277,257	4,729,100
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	3,799,586
OWDA Loan	2050	#8364 - Blacklick Creek Trunk Sewer - Part 2A - 3.00%	Economic Development	11,925,795	11,548,340
OWDA Loan	2041	#9359 Ganton Parkway Relief Sewer and Water - 1.00%**	Economic Development	3,325,210	-
Total OWDA Loans				58,411,661	38,332,006
OPWC Loan	2024	CT66G - Intersection Improvements for SR161 - 0%	Residential TIFs	338,006	50,701
OPWC Loan	2026	CT06G - Thompson/Harlem Rd - 0%	Residential TIFs	98,000	22,050
OPWC Loan	2029	CT671 - High St./Main St. - 0%	Residential TIFs	567,622	227,049
OPWC Loan	2032	CC18L - US62/CC - 0%	Blacklick TIF	1,013,783	532,236
OPWC Loan	2035	CC09P - High St. Improvements - 0%	Residential TIFs	826,017	536,911
OPWC Loan	2038	CT110 - Main St. Improvements - 0%	Residential TIFs	178,242	92,686
OPWC Loan	2040	CC08R - Beech Road Widening - 0%	Economic Development	755,000	558,700
OPWC Loan	2042	CC15T - Greensward Roundabout - 0%	Residential TIFs	727,314	613,229
Total OPWC Loans				4,503,984	2,633,562
Grand Total				117,220,420	74,976,917

**This OWDA Loan is not fully disbursed as of the printing of this budget. Loan balance consists of disbursements made and capitalized interest through 12/31/2021, less semi annual payments through 12/31/2021.

City of New Albany, Ohio

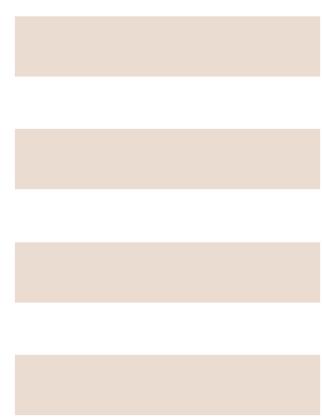
2022 Annual Budget Program

Future Debt Service & Debt Repayment

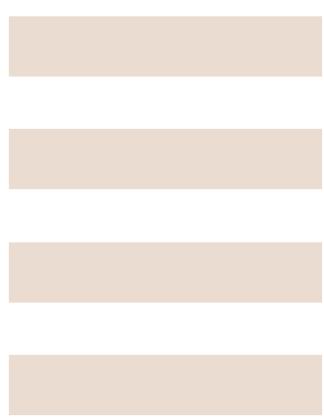
Future Debt Service Schedule											
Year	GO Bonds		Loans Payable*		OWDA Loans**		OPWC Loans		Totals		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2022	2,990,000	1,212,016	-	-	1,128,437	1,071,509	208,022	-	4,326,459	2,283,525	6,609,983
2023	3,090,000	1,126,546	-	-	1,156,432	1,043,513	208,022	-	4,454,454	2,170,059	6,624,513
2024	2,875,000	1,033,343	-	-	1,185,166	1,014,779	208,022	-	4,268,188	2,048,122	6,316,310
2025	2,810,000	940,771	-	-	1,214,660	985,286	191,122	-	4,215,782	1,926,057	6,141,838
2026	2,905,000	863,497	-	-	1,244,932	955,013	188,672	-	4,338,604	1,818,510	6,157,114
							Subtotal 2022-2026		21,603,487	10,246,272	31,849,759
2027-2030	10,490,000	2,538,540	-	-	6,707,554	4,292,172	874,348	-	18,071,902	6,830,711	24,902,614
2031-2035	5,330,000	895,000	-	-	10,685,987	5,044,991	464,243	-	16,480,229	5,939,991	22,420,220
2036-2040	1,195,000	47,800	-	-	13,593,548	4,240,354	248,312	-	15,036,861	4,288,154	19,325,015
2041-2045	-	-	-	-	10,986,981	2,188,980	42,797	-	11,029,778	2,188,980	13,218,759
2046-2050	-	-	-	-	5,868,034	310,861	-	-	5,868,034	310,861	6,178,895
2051-2055	-	-	-	-	-	-	-	-	-	-	-
Total	31,685,000	8,657,513	-	-	53,771,731	21,147,457	2,633,560	-	88,090,291	29,804,970	117,895,261
Debt Repayment (by Funding Source) 2021-2025											
					Economic Development (NACA) Fund	Economic Development (NAECA) Fund	Healthy New Albany Fund	Blacklick TIF Fund	Village Center TIF Fund	Residential TIF Funds	Total
			Year	General Fund							
			2022	644,091	525,788	2,199,945	494,923	265,386	360,000	2,119,851	6,609,984
			2023	646,697	526,000	2,199,945	389,325	266,255	470,000	2,126,292	6,624,514
			2024	644,747	212,200	2,199,945	465,465	265,605	400,000	2,128,349	6,316,311
			2025	643,847	30,200	2,199,945	474,900	265,305	400,000	2,127,641	6,141,838
			2026	647,297	30,200	2,199,945	433,050	266,455	450,000	2,130,167	6,157,115
			Total	3,226,679	1,324,388	10,999,726	2,257,663	1,329,006	2,080,000	10,632,300	31,849,762

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

**Loan repayment schedule for OWDA is displayed as if all loan proceeds are disbursed.

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**NEW
ALBANY**

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COMMUNITY CONNECTS US

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City of New Albany, Ohio

2022 Annual Budget

Line Item Operating Expenditure Summary - 2017-2025

Line Item Expenditure Summary - All Departments*										
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Amended	2022 Proposed	2023 Projected	2024 Projected	2025 Projected	
Salaries & Wages	\$ 5,814,790	\$ 6,483,398	\$ 7,154,018	\$ 8,011,473	\$ 9,029,042	\$ 10,849,808	\$ 11,457,114	\$ 11,790,024	\$ 12,053,421	
Pensions	910,850	1,014,483	1,115,280	1,243,182	1,406,302	1,669,554	1,704,439	1,704,439	1,704,439	
Benefits	2,136,266	2,260,938	2,358,421	2,477,255	3,017,694	3,615,697	3,779,877	3,960,678	3,788,510	
Professional Development	111,091	129,480	143,884	134,023	271,545	288,426	294,195	300,078	306,080	
Total Personal Services	8,972,997	9,888,300	10,771,603	11,865,934	13,724,583	16,423,485	17,235,624	17,755,220	17,852,450	
Materials & Supplies	684,134	872,265	762,839	654,444	855,550	1,049,580	1,069,552	1,090,943	1,112,761	
Clothing & Uniforms	9,548	23,630	72,630	51,104	61,150	63,350	64,617	65,909	67,228	
Utilities & Communications	336,252	426,725	432,529	612,101	618,800	596,250	608,175	620,339	632,745	
Maintenance & Repairs	773,927	1,046,207	1,023,435	1,305,736	1,444,450	1,877,585	1,915,137	1,953,439	1,992,508	
Consulting & Contract Services	2,800,590	2,590,145	3,163,786	2,875,158	4,147,325	4,330,897	4,416,495	4,504,825	4,594,921	
Payment for Services	443,127	567,103	869,410	727,451	1,130,260	926,950	945,489	964,399	983,687	
Miscellaneous	1,680,453	2,725,276	3,373,164	3,090,331	2,926,600	3,137,600	3,200,352	3,264,359	3,329,646	
Total Operating & Contractual Services	6,728,031	8,251,351	9,697,793	9,316,326	11,184,135	11,982,212	12,219,816	12,464,213	12,713,497	
Department Totals	\$ 15,701,028	\$ 18,139,651	\$ 20,469,395	\$ 21,182,259	\$ 24,908,718	\$ 28,405,697	\$ 29,455,440	\$ 30,219,432	\$ 30,565,947	

Line Item Expenditure Summary - All Departments* (Percent of Total)										
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Amended	2022 Proposed	2023 Projected	2024 Projected	2025 Projected	
Salaries & Wages	37.03%	35.74%	34.95%	37.82%	36.25%	38.20%	38.90%	39.01%	39.43%	
Pensions	5.80%	5.59%	5.45%	5.87%	5.65%	5.88%	5.79%	5.64%	5.58%	
Benefits	13.61%	12.46%	11.52%	11.69%	12.12%	12.73%	12.83%	13.11%	12.39%	
Professional Development	0.71%	0.71%	0.70%	0.63%	1.09%	1.02%	1.00%	0.99%	1.00%	
Total Personal Services	57.15%	54.51%	52.62%	56.02%	55.10%	57.82%	58.51%	58.75%	58.41%	
Materials & Supplies	4.36%	4.81%	3.73%	3.09%	3.43%	3.69%	3.63%	3.61%	3.64%	
Clothing & Uniforms	0.06%	0.13%	0.35%	0.24%	0.25%	0.22%	0.22%	0.22%	0.22%	
Utilities & Communications	2.14%	2.35%	2.11%	2.89%	2.48%	2.10%	2.06%	2.05%	2.07%	
Maintenance & Repairs	4.93%	5.77%	5.00%	6.16%	5.80%	6.61%	6.50%	6.46%	6.52%	
Consulting & Contract Services	17.84%	14.28%	15.46%	13.57%	16.65%	15.25%	14.99%	14.91%	15.03%	
Payment for Services	2.82%	3.13%	4.25%	3.43%	4.54%	3.26%	3.21%	3.19%	3.22%	
Miscellaneous	10.70%	15.02%	16.48%	14.59%	11.75%	11.05%	10.87%	10.80%	10.89%	
Total Operating & Contractual Services	42.85%	45.49%	47.38%	43.98%	44.90%	42.18%	41.49%	41.25%	41.59%	
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, Court Special Projects fund, Clerk's Office Computer fund, Subdivision Development fund, Builder's Escrow fund, TIF funds, Debt Service fund, and Capital Funds.

City of New Albany, Ohio

2022 Annual Budget

Line Item Operating Expenditure Summary - 2022

All Funds* - All Departments - 2022											
	City Council	Police	Community Development	Administrative Services	General Administration	City Attorney	Public Service	Finance	Land & Building Maintenance	Total	
Salaries & Wages	\$ 231,109	\$ 4,414,135	\$ 1,282,318	\$ 1,174,769	\$ 20,000	\$ -	\$ 3,052,577	\$ 575,983	\$ 98,917	\$ 10,849,808	
Pensions	32,285	779,830	177,985	162,367	-	-	423,021	80,218	13,848	1,669,554	
Benefits	51,597	1,220,959	413,349	358,524	155,871	-	1,193,798	160,908	60,692	3,615,697	
Professional Development	7,900	108,906	26,500	32,320	60,000	3,800	35,000	14,000	-	288,426	
Total Personal Services	322,891	6,523,830	1,900,152	1,727,980	235,871	3,800	4,704,396	831,109	173,457	\$ 16,423,485	
Materials & Supplies	1,750	122,280	28,000	95,150	185,000	-	600,000	6,000	11,400	1,049,580	
Clothing & Uniforms	-	42,600	750	-	-	-	20,000	-	-	63,350	
Utilities & Communications	-	18,700	9,200	28,300	-	-	19,000	-	521,050	596,250	
Maintenance & Repairs	-	21,900	-	416,185	-	-	300,000	-	1,139,500	1,877,585	
Consulting & Contract Services	10,000	176,285	1,967,212	807,400	379,000	275,000	562,000	146,000	8,000	4,330,897	
Payment for Services	14,000	-	14,000	156,450	190,000	-	9,500	530,000	13,000	926,950	
Miscellaneous	639,000	-	2,215,000	140,000	63,500	79,500	-	-	600	3,137,600	
Total Operating & Contractual Services	664,750	381,765	4,234,162	1,643,485	817,500	354,500	1,510,500	682,000	1,693,550	11,982,212	
Department Totals	\$ 987,641	\$ 6,905,595	\$ 6,134,314	\$ 3,371,465	\$ 1,053,371	\$ 358,300	\$ 6,214,896	\$ 1,513,109	\$ 1,867,007	\$ 28,405,697	

All Funds* - All Departments - 2022 (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	1.41%	26.88%	7.81%	7.15%	0.12%	0.00%	18.59%	3.51%	0.60%	66.06%
Pensions	0.20%	4.75%	1.08%	0.99%	0.00%	0.00%	2.58%	0.49%	0.08%	10.17%
Benefits	0.31%	7.43%	2.52%	2.18%	0.95%	0.00%	7.27%	0.98%	0.37%	22.02%
Professional Development	0.05%	0.66%	0.16%	0.20%	0.37%	0.02%	0.21%	0.09%	0.00%	1.76%
Total Personal Services	1.97%	39.72%	11.57%	10.52%	1.44%	0.02%	28.64%	5.06%	1.06%	100.00%
Materials & Supplies	0.01%	1.02%	0.23%	0.79%	1.54%	0.00%	5.01%	0.05%	0.10%	8.76%
Clothing & Uniforms	0.00%	0.36%	0.01%	0.00%	0.00%	0.00%	0.17%	0.00%	0.00%	0.53%
Utilities & Communications	0.00%	0.16%	0.08%	0.24%	0.00%	0.00%	0.16%	0.00%	4.35%	4.98%
Maintenance & Repairs	0.00%	0.18%	0.00%	3.47%	0.00%	0.00%	2.50%	0.00%	9.51%	15.67%
Consulting & Contract Services	0.08%	1.47%	16.42%	6.74%	3.16%	2.30%	4.69%	1.22%	0.07%	36.14%
Payment for Services	0.12%	0.00%	0.12%	1.31%	1.59%	0.00%	0.08%	4.42%	0.11%	7.74%
Miscellaneous	5.33%	0.00%	18.49%	1.17%	0.53%	0.66%	0.00%	0.00%	0.01%	26.19%
Total Operating & Contractual Services	5.55%	3.19%	35.34%	13.72%	6.82%	2.96%	12.61%	5.69%	14.13%	100.00%
Department Totals	3.48%	24.31%	21.60%	11.87%	3.71%	1.26%	21.88%	5.33%	6.57%	100.00%

*All Funds includes only funds detailed in the "Departments" Section of the 2022 Annual Budget Program.

City of New Albany, Ohio

2022 Annual Budget

Line Item Expenditure Summary - 2022

General Fund - All Departments - 2022											
	City Council	Police	Community Development	Administrative Services	General Administration	City Attorney	Public Service	Finance	Land & Building Maintenance		Total
Salaries & Wages	\$ 231,109	\$ 4,371,135	\$ 1,282,318	\$ 1,174,769	\$ 20,000	\$ -	\$ 3,052,577	\$ 575,983	\$ 98,917		\$ 10,806,808
Pensions	32,285	777,230	177,985	162,367	-	-	423,021	80,218	13,848		1,666,954
Benefits	51,597	1,220,559	413,349	358,524	155,871	-	1,193,798	160,908	60,692		3,615,297
Professional Development	7,900	107,706	26,500	32,320	60,000	3,800	35,000	14,000	-		287,226
Total Personal Services	322,891	6,476,630	1,900,152	1,727,980	235,871	3,800	4,704,396	831,109	173,457		\$ 16,376,285
Materials & Supplies	1,750	92,000	18,000	94,150	185,000	-	435,000	6,000	11,400		843,300
Clothing & Uniforms	-	42,600	750	-	-	-	20,000	-	-		63,350
Utilities & Communications	-	16,700	9,200	28,300	-	-	19,000	-	521,050		594,250
Maintenance & Repairs	-	-	-	416,185	-	-	300,000	-	1,139,500		1,855,685
Consulting & Contract Services	10,000	164,285	1,203,000	804,400	379,000	275,000	387,000	146,000	8,000		3,376,685
Payment for Services	14,000	-	14,000	156,450	190,000	-	9,500	530,000	13,000		926,950
Miscellaneous	639,000	-	115,000	140,000	63,500	79,500	-	-	600		1,037,600
Total Operating & Contractual Services	664,750	315,585	1,359,950	1,639,485	817,500	354,500	1,170,500	682,000	1,693,550		8,697,820
Department Totals	\$ 987,641	\$ 6,792,215	\$ 3,260,102	\$ 3,367,465	\$ 1,053,371	\$ 358,300	\$ 5,874,896	\$ 1,513,109	\$ 1,867,007		\$ 25,074,105

General Fund - All Departments - 2022 (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	1.41%	26.69%	7.83%	7.17%	0.12%	0.00%	18.64%	3.52%	0.60%	65.99%
Pensions	0.20%	4.75%	1.09%	0.99%	0.00%	0.00%	2.58%	0.49%	0.08%	10.18%
Benefits	0.32%	7.45%	2.52%	2.19%	0.95%	0.00%	7.29%	0.98%	0.37%	22.08%
Professional Development	0.05%	0.66%	0.16%	0.20%	0.37%	0.02%	0.21%	0.09%	0.00%	1.75%
Total Personal Services	1.97%	39.55%	11.60%	10.55%	1.44%	0.02%	28.73%	5.08%	1.06%	100.00%
Materials & Supplies	0.02%	1.06%	0.21%	1.08%	2.13%	0.00%	5.00%	0.07%	0.13%	9.70%
Clothing & Uniforms	0.00%	0.49%	0.01%	0.00%	0.00%	0.00%	0.23%	0.00%	0.00%	0.73%
Utilities & Communications	0.00%	0.19%	0.11%	0.33%	0.00%	0.00%	0.22%	0.00%	5.99%	6.83%
Maintenance & Repairs	0.00%	0.00%	0.00%	4.78%	0.00%	0.00%	3.45%	0.00%	13.10%	21.34%
Consulting & Contract Services	0.11%	1.89%	13.83%	9.25%	4.36%	3.16%	4.45%	1.68%	0.09%	38.82%
Payment for Services	0.16%	0.00%	0.16%	1.80%	2.18%	0.00%	0.11%	6.09%	0.15%	10.66%
Miscellaneous	7.35%	0.00%	1.32%	1.61%	0.73%	0.91%	0.00%	0.00%	0.01%	11.93%
Total Operating & Contractual Services	7.64%	3.63%	15.64%	18.85%	9.40%	4.08%	13.46%	7.84%	19.47%	100.00%
Department Totals	3.94%	27.09%	13.00%	13.43%	4.20%	1.43%	23.43%	6.03%	7.45%	100.00%

CITY OF NEW ALBANY, OHIO
2022 ANNUAL BUDGET
EXEMPT AND NON-EXEMPT WAGE PLAN

Wage Rate Increase: 3.75%

FISCAL YEAR 2022				
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	\$ 25.0000
	Grade 2	Safety Town Supervisor/Asst. Supervisor	Hourly	\$ 24.0000	\$ 26.5000	\$ 29.0000	\$ 31.5000	\$ 34.0000
	Grade 3	Custodian	Hourly	\$ 17.3771	\$ 18.3763	\$ 19.4329	\$ 20.5503	\$ 21.7320
			Annual	\$ 36,144.34	\$ 38,222.71	\$ 40,420.42	\$ 42,744.59	\$ 45,202.55
	Grade 4	Vacant	Hourly	\$ 18.7672	\$ 19.8463	\$ 20.9876	\$ 22.1943	\$ 23.4704
			Annual	\$ 39,035.85	\$ 41,280.38	\$ 43,654.18	\$ 46,164.15	\$ 48,818.49
	Grade 5	Clerk	Hourly	\$ 22.4627	\$ 23.7543	\$ 25.1202	\$ 26.5646	\$ 28.0920
			Annual	\$ 46,722.43	\$ 49,408.92	\$ 52,249.93	\$ 55,254.30	\$ 58,431.30
	Grade 6	Accounts Payable Technician	Hourly	\$ 25.2706	\$ 26.7237	\$ 28.2603	\$ 29.8852	\$ 31.6037
		Administrative Assistant	Annual	\$ 52,562.84	\$ 55,585.33	\$ 58,781.33	\$ 62,161.19	\$ 65,735.70
		Asset Control Technician**						
		Deputy Clerk of Council**						
		Development Services Technician						
	Grade 7	Maintenance Custodian**						
		Maintenance Worker						
		Clerk of Court	Hourly	\$ 26.6040	\$ 28.1336	\$ 29.7514	\$ 31.4621	\$ 33.5868
		Engineering Technician	Annual	\$ 55,336.30	\$ 58,517.84	\$ 61,882.81	\$ 65,441.13	\$ 69,860.50
		Permit Specialist						
	Grade 8	Dispatcher						
		Forestry Specialist						
		Fleet Mechanic						
		Property Room Custodian						
		Zoning Officer						
	Grade 9	Clerk of Council	Hourly	\$ 29.4636	\$ 31.1578	\$ 32.9493	\$ 34.8439	\$ 37.2335
		Forester	Annual	\$ 61,284.39	\$ 64,808.19	\$ 68,534.63	\$ 72,475.35	\$ 77,445.66
		Maintenance Supervisor						
		Payroll Specialist/Financial Data Analyst						
		Police Recruit (Step 1 Only)						
	Grade 10	Lead Dispatcher						
		Probation Officer						
		Administrative Services Coordinator	Hourly	\$ 31.5261	\$ 33.3389	\$ 35.2559	\$ 37.2831	\$ 39.4269
		Economic Development Fiscal Coordinator	Annual	\$ 65,574.28	\$ 69,344.96	\$ 73,332.29	\$ 77,548.81	\$ 82,007.88
		Economic Development Specialist						
	Grade 11	Engineering Coordinator**						
		Planner						
		Program Coordinator**						
		Public Services Coordinator						
		Building Inspector	Hourly	\$ 33.8221	\$ 35.7669	\$ 37.8234	\$ 39.9982	\$ 42.6922
	Grade 12		Annual	\$ 70,349.94	\$ 74,395.11	\$ 78,672.70	\$ 83,196.30	\$ 88,799.76
		Vacant	Hourly	\$ 39.7616	\$ 42.0477	\$ 44.4656	\$ 47.0223	\$ 49.7260
			Annual	\$ 82,704.06	\$ 87,459.21	\$ 92,488.43	\$ 97,806.39	\$ 103,430.13
	Grade 13	Police Sergeant	Hourly	\$ 47.7754	\$ 50.5225	\$ 53.4275	\$ 56.4997	
			Annual	\$ 99,372.88	\$ 105,086.83	\$ 111,129.23	\$ 117,519.29	

**CITY OF NEW ALBANY, OHIO
2022 ANNUAL BUDGET
EXEMPT AND NON-EXEMPT WAGE PLAN**

FISCAL YEAR 2022				
Year 1	Year 2	Year 3	Year 4	Year 5

For Non-Collective Bargaining Employees

Exempt	Grade 20	Development Services Manager	Min Salary	\$ 64,716.24	\$ 64,716.24	\$ 64,716.24	\$ 64,716.24	\$ 64,716.24
		Dispatch Manager	Max Salary	\$ 90,602.73	\$ 90,602.73	\$ 90,602.73	\$ 90,602.73	\$ 90,602.73
	Grade 20	Economic Development Manager						
		Finance Manager						
		Fleet Manager						
		GIS Specialist*						
		Information Technology Manager						
		Public Information Officer						
		Public Services Manager**						
	Grade 22	Vacant	Min Salary	\$ 77,659.48	\$ 77,659.48	\$ 77,659.48	\$ 77,659.48	\$ 77,659.48
			Max Salary	\$ 97,074.35	\$ 97,074.35	\$ 97,074.35	\$ 97,074.35	\$ 97,074.35
	Grade 23	Chief Comm & Marketing Officer	Min Salary	\$ 99,285.20	\$ 99,285.20	\$ 99,285.20	\$ 99,285.20	\$ 99,285.20
			Max Salary	\$ 124,106.49	\$ 124,106.49	\$ 124,106.49	\$ 124,106.49	\$ 124,106.49
	Grade 24	Deputy Finance Director	Min Salary	\$ 108,045.64	\$ 108,045.64	\$ 108,045.64	\$ 108,045.64	\$ 108,045.64
			Max Salary	\$ 135,057.07	\$ 135,057.07	\$ 135,057.07	\$ 135,057.07	\$ 135,057.07
	Grade 25	Administrative Services Director	Min Salary	\$ 116,806.11	\$ 116,806.11	\$ 116,806.11	\$ 116,806.11	\$ 116,806.11
			Max Salary	\$ 146,007.63	\$ 146,007.63	\$ 146,007.63	\$ 146,007.63	\$ 146,007.63
	Grade 26	Vacant	Min Salary	\$ 122,646.42	\$ 122,646.42	\$ 122,646.42	\$ 122,646.42	\$ 122,646.42
			Max Salary	\$ 153,308.02	\$ 153,308.02	\$ 153,308.02	\$ 153,308.02	\$ 153,308.02
	Grade 27	City Manager	Min Salary	\$ 142,611.78	\$ 142,611.78	\$ 142,611.78	\$ 142,611.78	\$ 142,611.78
			Max Salary	\$ 178,264.72	\$ 178,264.72	\$ 178,264.72	\$ 178,264.72	\$ 178,264.72

Wage Rate Increase: 3.75%

For Members of Council and Mayor

FISCAL YEAR 2022				
Year 1	Year 2	Year 3	Year 4	Year 5

Council	Grade 97	Council Member	Pay Period	\$ 460.04	\$ 460.04	\$ 460.04	\$ 460.04	\$ 460.04
			Annual	\$ 11,960.94	\$ 11,960.94	\$ 11,960.94	\$ 11,960.94	\$ 11,960.94
	Grade 98	President, Pro-Tem	Pay Period	\$ 460.04	\$ 460.04	\$ 460.04	\$ 460.04	\$ 460.04
			Annual	\$ 11,960.94	\$ 11,960.94	\$ 11,960.94	\$ 11,960.94	\$ 11,960.94
	Grade 99	Mayor	Pay Period	\$ 1,003.86	\$ 1,003.86	\$ 1,003.86	\$ 1,003.86	\$ 1,003.86
			Annual	\$ 26,100.34	\$ 26,100.34	\$ 26,100.34	\$ 26,100.34	\$ 26,100.34
		Additional stipend for presiding over Mayor's Court	Pay Period	\$ 230.24	\$ 230.24	\$ 230.24	\$ 230.24	\$ 230.24
			Annual	\$ 5,986.31	\$ 5,986.31	\$ 5,986.31	\$ 5,986.31	\$ 5,986.31

**CITY OF NEW ALBANY, OHIO
2022 ANNUAL BUDGET
EXEMPT AND NON-EXEMPT WAGE PLAN**

Wage Rate Increase: 3.00%

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

FISCAL YEAR 2022				
Year 1	Year 2	Year 3	Year 4	Year 5

FOP	Police Officer	Hourly	\$ 31.2561	\$ 33.9400	\$ 38.3294	\$ 42.6373	\$ 47.1083
		Annual	\$ 65,012.59	\$ 70,595.20	\$ 79,725.23	\$ 88,685.67	\$ 97,985.31

* Indicates new position for 2022 that has been graded as of the printing of the budget and placed in the wage schedule appropriately.

** Indicates new position for 2022 (or 2021 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
2022 Annual Budget Program
Position Summary Schedule

Department/Position	2019		2020		2021		2022	
	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
<u>City Council</u>								
Mayor*	1		1		1		1	
Council Member*	6		6		6		6	
Clerk of Council	1		1		1		1	
Deputy Clerk of Council							1	
Total City Council	8	0	8	0	8	0	9	0
<u>Police</u>								
Chief of Police	1		1		1		1	
Lieutenant			1		1		1	
Administrative Assistant	1		1		1		1	
Police Sergeant	5		5		5		6	
Police Officer	20		21		21		24	
Property Room Custodian			1		1		1	
Dispatch Manager	1		1		1		1	
Lead Dispatcher			1		1		1	
Police Clerk	1		1		1		2	
Dispatcher	7		7		7		7	
Safety Town		1.09		1.09		1.09		1.238
Probation Officer								0.85
Total Police	36	1.09	40	1.09	40	1.09	45	2.088
<u>Administrative Services</u>								
City Manager	1		1		1		1	
Director of Administrative Services	1		1		1		1	
Chief Communications & Marketing Officer	1		1		1		1	
Community Events Coordinator	1							
Public Information Officer			1		1		1	
Human Resources Officer	1		1		1		1	
IT Manager	1		1		1		1	
GIS Specialist			1		1		1	
Planner							1	
Program Coordinator							1	
Clerk of Court	1		1		1			
Administrative Services Coordinator	1		1		1		1	
Administrative Assistant	1		1		1		1	
Probation Officer		0.85		0.85		0.85		
IT Intern		0.14		0.74		0.74		0.75
Total Administrative Services	9	0.99	10	1.59	10	1.59	11	0.75

*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
2022 Annual Budget Program
Position Summary Schedule - Continued

Department/Position	2019		2020		2021		2022	
	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
<u>Community Development</u>								
Director of Development	1		1		1		1	
Deputy Director of Development			1					
Administrative Assistant	1		1		1		1	
Planning Manager			1		1		1	
Engineering and Building Manager			1		1			
Economic Development Manager					1		1	
City Engineer	1						1	
Building Inspector	3		3		3		3	
Clerk	2		2		2		2	
Development Services Manager	1							
Economic Development Specialist	1		1					
Economic Development Coordinator					1		1	
Permit Specialist					1		1	
Zoning Officer	1		1		1		1	
Development Services Coordinator	1		1					
Planner	1		2		1		1	
Engineering Coordinator							1	
Intern		0.75		0.75		0.75		0.75
<i>Total Community Development</i>	13	0.75	15	0.75	14	0.75	15	0.75
<u>Public Service</u>								
Director of Public Service	1		1		1		1	
Deputy Director of Public Service					1		1	
Operations Manager	1		1					
Maintenance Superintendent					1			
Public Services Coordinator					1		1	
Administrative Assistant	1		1		1		1	
Clerk	1		1		1		1	
Engineering Technician	1		1		1		1	
Fleet Manager			1		1		1	
Fleet Supervisor	1							
Fleet Mechanic	2		2		2		2	
Maintenance Supervisor	3		3		3		6	
Maintenance Worker	16		16		16		18	
City Forester	1		1		1		1	
Forestry Specialist			2		2		2	
Public Services Manager							1	
Asset Control Technician							1	
Summer/Winter Seasonal		4.33		4.33		4.33		5.33
<i>Total Public Service</i>	28	4.33	30	4.33	32	4.33	38	5.33

City of New Albany, Ohio
2022 Annual Budget Program
Position Summary Schedule - Continued

Department/Position	2019		2020		2021		2022	
	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
<u>Land and Building Maintenance</u>								
Maintenance Custodian							1	
Custodian	1		1		1		1	
<i>Total Land and Building Maintenance</i>	1	0	1	0	1	0	2	0
<u>Finance</u>								
Director of Finance	1		1		1		1	
Deputy Director of Finance					1		1	
Finance Manager	1		1		1		1	
Payroll Specialist/Financial Data Analyst	1		1		1		1	
Accounts Payable Technician	1		1		1		1	
Economic Development Fiscal Coordinator							1	
Finance Coordinator	1		1					
<i>Total Finance</i>	5	0	5	0	5	0	6	0
<i>Total All Departments</i>	100	7.16	109	7.76	110	7.76	126	8.918
<i>Total less Mayor & Council</i>	93	7.16	102	7.76	103	7.76	119	8.918

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City of New Albany, Ohio
2022 Annual Budget Program
Information Technology Budget

INFORMATION TECHNOLOGY BUDGET - 2022							
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	35,000
4	Police	MDT, Modem, Antennae, Mounting Hardware (Outfit Police Vehicle)	E	1	N	Capital Equip	5,000
5	Police	Scheduling Software and Implementation (Carried from 2021)	E		N	Capital Equip	15,000
6	Police	License Plate Reader and Database (Carried from 2021)	E	2	N	Capital Equip	25,000
7	ALL	Think CSC - Monthly Monitoring/offsite backups/Antivirus	C		A	General	60,000
8	ALL	Think CSC - Support Hours (approx. 150)	C		A	General	25,000
9	ALL	Mobile Device Management	C		A	General	5,500
10	ALL	Buckeye Web Hosting Support	C		A	General	5,000
11	ALL	Buckeye Web Add'l Features	C		N	General	15,000
12	ALL	Salesforce - Licensing	C		A	General	20,000
13	ALL	MapAnything - Licensing	C		A	General	4,000
14	ALL	Miscellaneous IT Consulting	C		A	General	10,000
15	ALL	GIS Consulting	C		A	General	10,000
16	ALL	Phone System support and upgrades	C		A	General	3,500
17	ALL	Materials & Supplies - Cords, minor software, incidentals	E		R	General	3,000
18	ALL	PC Replacements	E		R	General	15,000
19	ALL	PCs for New Staff	E		N	General	12,000
20	ALL	Copier Lease	L		A	General	40,000
21	ALL	ESRI - Maintenance	M		A	General	6,100
22	ALL	ESRI - Additional License	M		N	General	5,800
23	ALL	NeoGov - Maintenance	M		N	General	4,000
24	ALL	Konica Minolta Printer Maintenance	M		A	General	8,400
25	ALL	Sophos Antivirus	M		A	General	10,000
26	ALL	Exchange Email Upgrade (Current version 2016)	M		A	General	25,000
27	ALL	Exchange Email Upgrade Contract Services (implemenation)	C		N	General	15,000
28	ALL	Cisco Smartnet	M		A	General	5,000
29	ALL	Sonicwall Firewall Maintenance	M		A	General	3,500
30	ALL	Anti-Spam service	M		A	General	1,500
31	ALL	SSL Certificates	M		A	General	1,200
32	ALL	Adobe / Sketchup Licensing	M		A	General	7,000
33	ALL	Netmotion VPN licensing	M		A	General	2,000
34	ALL	Server warranties	M		R	General	20,000
35	ALL	ZOOM License	M		N	General	1,800
36	ALL	Rose Run Firewall	M		N	General	2,500
37	ALL	WOW Internet	U		A	General	3,300
38	Mayor's Court	Mayor's Court Software (BGI) Annual Licensing	M		A	General	6,050
39	Development	Buckeye Web Hosting Support (newalbanybusiness.org)	C		A	General	3,000
40	Development	CityView - Maintenance	M		A	General	18,500
41	Development	Carahsoft - Electronic Plan Review	M		A	General	75,000
42	Development	Bluebeam	M		A	General	6,350
43	Finance	CMI Authority software maintenance	M		A	General	4,850
44	Finance & Public Services	Tyler Munis DR support - TSM	C		A	General	19,000
45	Finance & Public Services	Tyler Munis Maintenance	M		A	General	40,125
46	Finance	OpenGov Maintenance/Support	M		A	General	21,500

**City of New Albany, Ohio
2022 Annual Budget Program
Information Technology Budget**

INFORMATION TECHNOLOGY BUDGET - 2022							
Item	Department	Item Description	M/C/E/L/U	Qty	A/N/R	Funding Source	Amount
47	IT	Verizon - Jetpack service	U		A	General	500
48	Mayor's Court	CMI CourtWeb Maintenance/Support	M		A	General	10,510
49	Police	Cruiser Modem Upgrades	E	10	R	General	4,000
50	Police	Wireless 911 Headsets	E	3	R	General	3,000
51	Police	Additional Licenses for LERMS/Mobile	M		N	General	7,000
52	Police	TCS - Text to 911	M		A	General	5,000
53	Police	Mobile Scene PD Software Maintenance	M		A	General	8,000
54	Police	911 Maintenance (Hardware Refresh)	M		A	General	15,000
55	Police	Additional MEC Project Costs	M		A	General	13,000
56	Police	Tyler CAD RMS Maintenance	M		A	General	50,000
57	Police	Celebrite Annual Maintenance	M		A	General	4,500
58	Police	Brazos (E-Ticketing) Annual Maintenance	M		A	General	7,000
59	Police	Intranet	M		N	General	5,000
60	Public Services	Fuelmaster Software Support and Updates	E		N	General	2,650
61	Public Services	Software for Trucks & DLA Adapter - Annual Subscription	M		A	General	15,000
62	Public Services	Laptops, mounts and jet packs	E	6	N	General	10,000
63	Public Services	Tablets, mounts and keyboards	E	10	R	General	10,000
64	Public Services	Barcode Printer & Labeler for implementing inventory control system for Fleet	E		N	General	5,000
65	Public Services	Fleet Tablets	E	2	N	General	5,000
66							
Less Capital (included in Capital Equipment Replacement Fund or Mayor's Court Computer Fund)							(95,000)
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							
Total Amount - General Fund							\$724,635
Equipment							69,650
Utility/Communications							3,800
Maintenance							416,185
Consulting/Contractual							195,000
Lease Payment							40,000
							\$ 724,635

City of New Albany, Ohio
2022 Annual Budget Program
Five-Year Financial Plan (2022-2026)

Fund Number / Description	FISCAL YEAR 2022				
	Projected 12/31/2021 Fund Balance	Estimated 2022 Budget Revenues	Proposed 2022 Budget Expenditures	Estimated 12/31/2022 Fund Balance	Fund Bal as % of Budget
101 - General Fund	\$ 23,022,070	\$ 28,642,151	\$ 27,720,912	\$ 23,943,308	86.37%
299 - Severance Liability	1,179,623	-	150,000	1,029,623	686.42%
Total General Funds	\$ 24,201,693	\$ 28,642,151	\$ 27,870,912	\$ 24,972,932	89.60%
201 - Street Construction, Maint & Repair	\$ 928,383	\$ 655,000	\$ 1,155,000	\$ 428,383	37.09%
202 - State Highway	135,663	47,000	40,000	142,663	356.66%
203 - Permissive Tax Fund	234,086	491,000	495,000	230,086	46.48%
210 - Alcohol Education	14,474	1,000	1,000	14,474	1447.43%
211 - Drug Use Prevention	63,164	20,000	20,000	63,164	315.82%
213 - Law Enforcement & Education	7,154	1,000	2,250	5,904	262.41%
216 - K-9 Patrol	7,051	19,000	19,000	7,051	37.11%
217 - Safety Town	103,523	55,000	59,930	98,593	164.51%
218 - DUI Grant	11,201	10,000	10,000	11,201	112.01%
219 - Law Enforcement Assistance	9,020	-	1,200	7,820	651.67%
221 - Economic Development NAECA	-	2,199,945	2,199,945	-	0.00%
222 - Economic Development NACA	1,994,402	3,500,000	3,500,000	1,994,402	56.98%
223 - Oak Grove EOZ	0	3,797,793	3,797,793	0	0.00%
224 - Central College EOZ	-	2,125,962	2,125,962	-	0.00%
225 - Oak Grove II EOZ	-	1,567,646	1,567,646	-	0.00%
226 - Blacklick EOZ	-	3,656,818	3,656,818	-	0.00%
230 - Wentworth Crossing TIF	655,783	350,000	280,000	725,783	259.21%
231 - Hawksmoor TIF	336,304	173,000	159,201	350,103	219.91%
232 - Enclave TIF	64,520	63,000	81,500	46,020	56.47%
233 - Saunton TIF	288,178	142,000	169,500	260,678	153.79%
234 - Richmond Square TIF	161,892	187,000	168,783	180,109	106.71%
235 - Tidewater I TIF	356,816	351,000	422,500	285,316	67.53%
236 - Ealy Crossing TIF	214,216	350,000	424,000	140,216	33.07%
237 - Upper Clarenton TIF	1,036,075	535,000	420,225	1,150,850	273.87%
238 - Balfour Green TIF	89,130	27,000	28,630	87,500	305.62%
239 - Straits Farm TIF	(0)	306,000	306,000	-	0.00%
240 - Oxford TIF	-	110,000	110,000	-	0.00%
241 - Schleppi Residential TIF	-	220,000	220,000	-	0.00%
250 - Blacklick TIF	1,791,310	1,900,000	1,290,386	2,400,924	186.06%
251 - Blacklick II TIF	199,102	43,000	500	241,602	48320.40%
252 - Village Center TIF	166,679	996,000	975,000	187,679	19.25%
253 - Research Tech District TIF	1,443,861	295,000	5,000	1,733,861	34677.21%
254 - Oak Grove II TIF	3,468,240	1,700,000	27,500	5,140,740	18693.60%
255 - Schleppi Commercial TIF	-	-	-	-	0.00%
258 - Windsor TIF	6,639,523	3,000,000	4,026,015	5,613,508	139.43%
259 - Village Center TIF II	-	445,000	445,000	-	0.00%
271 - Local Coronavirus Relief	-	-	-	-	0.00%
272 - Local Fiscal Recovery	-	572,622	572,622	-	0.00%
280 - Hotel Excise Tax	-	90,000	90,000	-	0.00%
281 - Healthy New Albany Facility	455,226	950,000	1,063,923	341,303	32.08%
282 - Hinson Amphitheater	-	120,000	60,000	60,000	100.00%
290 - Alcohol Indigent	12,065	1,000	1,000	12,065	1206.53%
291 - Mayor's Court Computer	6,137	4,000	1,000	9,137	913.73%
292 - Court Special Projects	-	1,000	1,000	-	0.00%
293 - Clerk's Court Computer	-	1,000	1,000	-	0.00%
904 - Subdivision Development	1,217,343	500,000	1,000,000	717,343	71.73%
907 - Builder's Escrow	954,282	500,000	600,000	854,282	142.38%
Total Special Revenue	\$ 23,064,803	\$ 32,079,786	\$ 31,601,829	\$ 23,542,760	74.50%
301 - Debt Service	\$ 674,381	\$ 6,609,987	\$ 6,609,983	\$ 674,385	10.20%
Total Debt Service	\$ 674,381	\$ 6,609,987	\$ 6,609,983	\$ 674,385	10.20%
401 - Capital Improvements	\$ 7,902,559	\$ 9,467,919	\$ 15,290,000	\$ 2,080,478	13.61%
403 - Bond Improvements	-	-	-	-	0.00%
404 - Park Improvements	3,213,186	1,693,209	4,655,000	251,395	5.40%
405 - Water & Sanitary Improvements	(4,737,175)	12,550,923	15,000	7,798,748	51991.65%
410 - Infrastructure Replacement	10,728,125	31,000	1,500	10,757,625	717175.01%
411 - Leisure Trail Improvements	332,045	25,000	300,000	57,045	19.01%
415 - Capital Equipment Replacement	3,792,126	1,396,716	980,550	4,208,293	429.18%
417 - Oak Grove II Infrastructure	5,878,141	1,765,241	5,040,000	2,603,382	51.65%
422 - Economic Development Cap	3,196,831	7,000,000	7,000,000	3,196,831	45.67%
Total Capital Projects	\$ 30,305,838	\$ 33,930,008	\$ 33,282,050	\$ 30,953,796	93.00%
Grand Total All Funds	\$ 78,246,715	\$ 101,261,932	\$ 99,364,774	\$ 80,143,873	80.66%

City of New Albany, Ohio
2022 Annual Budget Program
Five-Year Financial Plan (2022-2026)

Fund Number / Description	FISCAL YEAR 2023				
	Estimated 12/31/2022 Fund Balance	Estimated FY2023 Revenues	Estimated FY2023 Expenditures	Estimated 12/31/2023 Fund Balance	Fund Bal as % of Budget
101 - General Fund	\$ 23,943,308	\$ 28,384,828	\$ 28,150,323	\$ 24,177,813	85.89%
299 - Severance Liability	1,029,623	200,000	200,000	1,029,623	514.81%
Total General Funds	\$ 24,972,932	\$ 28,584,828	\$ 28,350,323	\$ 25,207,437	88.91%
201 - Street Construction, Maint & Repair	\$ 428,383	\$ 674,650	\$ 459,650	\$ 643,383	139.97%
202 - State Highway	142,663	48,410	40,000	151,073	377.68%
203 - Permissive Tax Fund	230,086	73,130	96,950	206,266	212.76%
210 - Alcohol Education	14,474	1,030	1,030	14,474	1405.27%
211 - Drug Use Prevention	63,164	20,600	20,600	63,164	306.62%
213 - Law Enforcement & Education	5,904	1,000	1,000	5,904	590.43%
216 - K-9 Patrol	7,051	20,190	19,190	8,051	41.95%
217 - Safety Town	98,593	56,650	44,728	110,515	247.08%
218 - DUI Grant	11,201	10,300	10,300	11,201	108.75%
219 - Law Enforcement Assistance	7,820	-	-	7,820	100.00%
221 - Economic Development NAECA	-	2,199,945	2,199,945	-	0.00%
222 - Economic Development NACA	1,994,402	3,500,000	3,500,000	1,994,402	56.98%
223 - Oak Grove EOZ	0	3,685,773	3,685,773	0	0.00%
224 - Central College EOZ	-	1,922,650	1,922,650	-	0.00%
225 - Oak Grove II EOZ	-	1,481,106	1,481,106	-	0.00%
226 - Blacklick EOZ	-	4,105,823	4,105,823	-	0.00%
230 - Wentworth Crossing TIF	725,783	353,500	283,600	795,683	280.57%
231 - Hawksmoor TIF	350,103	174,730	166,991	357,842	214.29%
232 - Enclave TIF	46,020	63,630	82,145	27,505	33.48%
233 - Saunton TIF	260,678	143,420	170,985	233,113	136.34%
234 - Richmond Square TIF	180,109	188,870	170,687	198,292	116.17%
235 - Tidewater I TIF	285,316	354,510	426,175	213,651	50.13%
236 - Ealy Crossing TIF	140,216	353,500	427,720	65,996	15.43%
237 - Upper Clarenton TIF	1,150,850	540,350	425,775	1,265,425	297.21%
238 - Balfour Green TIF	87,500	27,270	28,975	85,795	296.10%
239 - Straits Farm TIF	-	309,060	309,060	-	0.00%
240 - Oxford TIF	-	113,300	113,300	-	0.00%
241 - Schleppi Residential TIF	-	226,600	226,600	-	0.00%
250 - Blacklick TIF	2,400,924	1,919,000	1,322,005	2,997,919	226.77%
251 - Blacklick II TIF	241,602	43,430	515	284,517	55246.02%
252 - Village Center TIF	187,679	1,005,960	1,103,450	90,189	8.17%
253 - Research Tech District TIF	1,733,861	297,950	5,150	2,026,661	39352.63%
254 - Oak Grove II TIF	5,140,740	1,717,000	27,775	6,829,965	24590.33%
255 - Schleppi Commercial TIF	-	-	-	-	0.00%
258 - Windsor TIF	5,613,508	3,030,000	1,534,555	7,108,953	463.26%
259 - Village Center TIF II	-	449,450	449,450	-	0.00%
271 - Local Coronavirus Relief	-	-	-	-	0.00%
272 - Local Fiscal Recovery	-	-	-	-	0.00%
280 - Hotel Excise Tax	-	92,700	92,700	-	0.00%
281 - Healthy New Albany Facility	341,303	959,500	975,395	325,408	33.36%
282 - Hinson Amphitheater	60,000	32,500	62,500	30,000	48.00%
290 - Alcohol Indigent	12,065	1,000	-	13,065	100.00%
291 - Mayor's Court Computer	9,137	4,120	1,000	12,257	1225.73%
292 - Court Special Projects	-	1,000	1,000	-	0.00%
293 - Clerk's Court Computer	-	1,000	1,000	-	0.00%
904 - Subdivision Development	717,343	500,000	700,000	517,343	73.91%
907 - Builder's Escrow	854,282	500,000	600,000	754,282	125.71%
Total Special Revenue	\$ 23,542,760	\$ 31,204,607	\$ 27,297,253	\$ 27,450,115	100.56%
301 - Debt Service	\$ 674,385	\$ 6,624,515	\$ 6,624,514	\$ 674,386	10.18%
Total Debt Service	\$ 674,385	\$ 6,624,515	\$ 6,624,514	\$ 674,386	10.18%
401 - Capital Improvements	\$ 2,080,478	\$ 3,632,345	\$ 3,521,102	\$ 2,191,721	62.25%
403 - Bond Improvements	-	-	-	-	0.00%
404 - Park Improvements	251,395	1,331,799	926,224	656,970	70.93%
405 - Water & Sanitary Improvements	7,798,748	489,250	-	8,287,998	100.00%
410 - Infrastructure Replacement	10,757,625	31,930	1,545	10,788,010	698253.08%
411 - Leisure Trail Improvements	57,045	25,750	10,000	72,795	727.95%
415 - Capital Equipment Replacement	4,208,293	1,237,650	764,183	4,681,759	612.65%
417 - Oak Grove II Infrastructure	2,603,382	1,751,531	35,031	4,319,883	12331.73%
422 - Economic Development Cap	3,196,831	500,000	500,000	3,196,831	639.37%
Total Capital Projects	\$ 30,953,796	\$ 9,000,255	\$ 5,758,085	\$ 34,195,966	593.88%
Grand Total All Funds	\$ 80,143,873	\$ 75,414,205	\$ 68,030,175	\$ 87,527,903	128.66%

City of New Albany, Ohio
2022 Annual Budget Program
Five-Year Financial Plan (2022-2026)

Fund Number / Description	FISCAL YEAR 2024				
	Estimated 12/31/2023 Fund Balance	Estimated FY2024 Revenues	Estimated FY2024 Expenditures	Estimated 12/31/2024 Fund Balance	Fund Bal as % of Budget
101 - General Fund	\$ 24,177,813	\$ 31,204,175	\$ 30,358,397	\$ 25,023,591	82.43%
299 - Severance Liability	1,029,623	200,000	200,000	1,029,623	514.81%
Total General Funds	\$ 25,207,437	\$ 31,404,175	\$ 30,558,397	\$ 26,053,215	85.26%
201 - Street Construction, Maint & Repair	\$ 643,383	\$ 694,890	\$ 464,440	\$ 873,833	188.15%
202 - State Highway	151,073	49,862	40,000	160,935	402.34%
203 - Permissive Tax Fund	206,266	75,324	98,959	182,632	184.55%
210 - Alcohol Education	14,474	1,061	1,061	14,474	1364.34%
211 - Drug Use Prevention	63,164	21,218	21,218	63,164	297.69%
213 - Law Enforcement & Education	5,904	1,000	1,000	5,904	590.43%
216 - K-9 Patrol	8,051	20,382	19,382	9,051	46.70%
217 - Safety Town	110,515	58,350	46,070	122,795	266.54%
218 - DUI Grant	11,201	10,609	10,609	11,201	105.58%
219 - Law Enforcement Assistance	7,820	-	-	7,820	100.00%
221 - Economic Development NAECA	-	2,199,945	2,199,945	-	0.00%
222 - Economic Development NACA	1,994,402	3,500,000	3,500,000	1,994,402	56.98%
223 - Oak Grove EOZ	0	4,052,268	4,052,268	0	0.00%
224 - Central College EOZ	-	2,356,080	2,356,080	-	0.00%
225 - Oak Grove II EOZ	-	1,687,754	1,687,754	-	0.00%
226 - Blacklick EOZ	-	4,255,695	4,255,695	-	0.00%
230 - Wentworth Crossing TIF	795,683	357,035	287,308	865,410	301.21%
231 - Hawksmoor TIF	357,842	176,477	198,938	335,381	168.59%
232 - Enclave TIF	27,505	64,266	52,809	38,962	73.78%
233 - Saunton TIF	233,113	144,854	172,515	205,453	119.09%
234 - Richmond Square TIF	198,292	190,759	172,649	216,401	125.34%
235 - Tidewater I TIF	213,651	358,055	429,960	141,746	32.97%
236 - Ealy Crossing TIF	65,996	357,035	381,552	41,480	10.87%
237 - Upper Clarenton TIF	1,265,425	545,754	488,367	1,322,812	270.86%
238 - Balfour Green TIF	85,795	27,543	29,330	84,007	286.42%
239 - Straits Farm TIF	-	312,151	312,151	-	0.00%
240 - Oxford TIF	-	116,699	116,699	-	0.00%
241 - Schleppi Residential TIF	-	233,398	233,398	-	0.00%
250 - Blacklick TIF	2,997,919	1,938,190	1,353,028	3,583,082	264.82%
251 - Blacklick II TIF	284,517	43,864	530	327,851	61806.18%
252 - Village Center TIF	90,189	1,016,020	1,052,454	53,755	5.11%
253 - Research Tech District TIF	2,026,661	300,930	5,305	2,322,286	43779.54%
254 - Oak Grove II TIF	6,829,965	1,734,170	28,053	8,536,083	30428.68%
255 - Schleppi Commercial TIF	-	-	-	-	0.00%
258 - Windsor TIF	7,108,953	3,060,300	1,537,817	8,631,436	561.28%
259 - Village Center TIF II	-	453,945	453,945	-	0.00%
271 - Local Coronavirus Relief	-	-	-	-	0.00%
272 - Local Fiscal Recovery	-	-	-	-	0.00%
280 - Hotel Excise Tax	-	95,481	95,481	-	0.00%
281 - Healthy New Albany Facility	325,408	969,095	1,069,117	225,386	21.08%
282 - Hinson Amphitheater	30,000	45,000	65,000	10,000	15.38%
290 - Alcohol Indigent	13,065	1,000	-	14,065	100.00%
291 - Mayor's Court Computer	12,257	4,244	1,000	15,501	1550.09%
292 - Court Special Projects	-	1,000	1,000	-	0.00%
293 - Clerk's Court Computer	-	1,000	1,000	-	0.00%
904 - Subdivision Development	517,343	500,000	700,000	317,343	45.33%
907 - Builder's Escrow	754,282	500,000	600,000	654,282	109.05%
Total Special Revenue	\$ 27,450,115	\$ 32,532,700	\$ 28,593,883	\$ 31,388,932	109.77%
301 - Debt Service	\$ 674,386	\$ 6,316,312	\$ 6,316,311	\$ 674,387	10.68%
Total Debt Service	\$ 674,386	\$ 6,316,312	\$ 6,316,311	\$ 674,387	10.68%
401 - Capital Improvements	\$ 2,191,721	\$ 34,064,262	\$ 32,729,694	\$ 3,526,288	10.77%
403 - Bond Improvements	-	-	-	-	0.00%
404 - Park Improvements	656,970	2,438,858	1,826,353	1,269,475	69.51%
405 - Water & Sanitary Improvements	8,287,998	503,928	-	8,791,925	100.00%
410 - Infrastructure Replacement	10,788,010	532,888	1,591	11,319,307	711302.14%
411 - Leisure Trail Improvements	72,795	26,523	10,000	89,317	893.17%
415 - Capital Equipment Replacement	4,681,759	1,150,877	1,276,668	4,555,968	356.86%
417 - Oak Grove II Infrastructure	4,319,883	1,914,972	38,299	6,196,555	16179.23%
422 - Economic Development Cap	3,196,831	-	-	3,196,831	100.00%
Total Capital Projects	\$ 34,195,966	\$ 40,632,306	\$ 35,882,605	\$ 38,945,667	108.54%
Grand Total All Funds	\$ 87,527,903	\$ 110,885,494	\$ 101,351,196	\$ 97,062,200	95.77%

City of New Albany, Ohio
2022 Annual Budget Program
Five-Year Financial Plan (2022-2026)

Fund Number / Description	FISCAL YEAR 2025				
	Estimated 12/31/2024 Fund Balance	Estimated FY2025 Revenues	Estimated FY2025 Expenditures	Estimated 12/31/2025 Fund Balance	Fund Bal as % of Budget
101 - General Fund	\$ 25,023,591	\$ 31,165,860	\$ 29,379,398	\$ 26,810,053	91.25%
299 - Severance Liability	1,029,623	200,000	200,000	1,029,623	514.81%
Total General Funds	\$ 26,053,215	\$ 31,365,860	\$ 29,579,398	\$ 27,839,677	94.12%
201 - Street Construction, Maint & Repair	\$ 873,833	\$ 715,736	\$ 469,373	\$ 1,120,196	238.66%
202 - State Highway	160,935	51,358	40,000	172,293	430.73%
203 - Permissive Tax Fund	182,632	77,584	101,027	159,188	157.57%
210 - Alcohol Education	14,474	1,093	1,093	14,474	1324.60%
211 - Drug Use Prevention	63,164	21,855	21,855	63,164	289.02%
213 - Law Enforcement & Education	5,904	1,000	1,000	5,904	590.43%
216 - K-9 Patrol	9,051	20,576	19,576	10,051	51.34%
217 - Safety Town	122,795	60,100	47,452	135,443	285.43%
218 - DUI Grant	11,201	10,927	10,927	11,201	102.51%
219 - Law Enforcement Assistance	7,820	-	-	7,820	100.00%
221 - Economic Development NAECA	-	2,199,945	2,199,945	-	0.00%
222 - Economic Development NACA	1,994,402	3,500,000	3,500,000	1,994,402	56.98%
223 - Oak Grove EOZ	0	4,201,190	4,201,190	0	0.00%
224 - Central College EOZ	-	2,466,925	2,466,925	-	0.00%
225 - Oak Grove II EOZ	-	1,755,725	1,755,725	-	0.00%
226 - Blacklick EOZ	-	4,386,220	4,386,220	-	0.00%
230 - Wentworth Crossing TIF	865,410	360,605	291,127	934,888	321.13%
231 - Hawksmoor TIF	335,381	178,242	200,943	312,681	155.61%
232 - Enclave TIF	38,962	64,909	53,494	50,377	94.17%
233 - Saunton TIF	205,453	146,303	174,090	177,666	102.05%
234 - Richmond Square TIF	216,401	192,666	157,769	251,299	159.28%
235 - Tidewater I TIF	141,746	361,636	433,859	69,523	16.02%
236 - Ealy Crossing TIF	41,480	360,605	385,498	16,587	4.30%
237 - Upper Clarenton TIF	1,322,812	551,211	494,254	1,379,768	279.16%
238 - Balfour Green TIF	84,007	27,818	30,946	80,879	261.35%
239 - Straits Farm TIF	-	315,272	315,272	-	0.00%
240 - Oxford TIF	-	120,200	120,200	-	0.00%
241 - Schleppi Residential TIF	-	240,400	240,400	-	0.00%
250 - Blacklick TIF	3,583,082	1,957,572	1,385,350	4,155,303	299.95%
251 - Blacklick II TIF	327,851	44,303	546	371,607	68014.69%
252 - Village Center TIF	53,755	1,026,180	1,072,027	7,908	0.74%
253 - Research Tech District TIF	2,322,286	303,939	5,464	2,620,761	47967.35%
254 - Oak Grove II TIF	8,536,083	1,751,512	28,333	10,259,261	36209.23%
255 - Schleppi Commercial TIF	-	-	-	-	0.00%
258 - Windsor TIF	8,631,436	3,090,903	1,560,921	10,161,418	650.99%
259 - Village Center TIF II	-	458,484	458,484	-	0.00%
271 - Local Coronavirus Relief	-	-	-	-	0.00%
272 - Local Fiscal Recovery	-	-	-	-	0.00%
280 - Hotel Excise Tax	-	98,345	98,345	-	0.00%
281 - Healthy New Albany Facility	225,386	978,786	1,096,662	107,510	9.80%
282 - Hinson Amphitheater	10,000	57,500	67,500	-	0.00%
290 - Alcohol Indigent	14,065	1,000	-	15,065	100.00%
291 - Mayor's Court Computer	15,501	4,371	1,000	18,872	1887.18%
292 - Court Special Projects	-	1,000	1,000	-	0.00%
293 - Clerk's Court Computer	-	1,000	1,000	-	0.00%
904 - Subdivision Development	317,343	500,000	700,000	117,343	16.76%
907 - Builder's Escrow	654,282	500,000	600,000	554,282	92.38%
Total Special Revenue	\$ 31,388,932	\$ 33,164,995	\$ 29,196,792	\$ 35,357,134	121.10%
301 - Debt Service	\$ 674,387	\$ 6,141,839	\$ 6,141,838	\$ 674,388	10.98%
Total Debt Service	\$ 674,387	\$ 6,141,839	\$ 6,141,838	\$ 674,388	10.98%
401 - Capital Improvements	\$ 3,526,288	\$ 4,050,507	\$ 3,529,371	\$ 4,047,424	114.68%
403 - Bond Improvements	-	-	-	-	0.00%
404 - Park Improvements	1,269,475	1,453,792	853,639	1,869,628	219.02%
405 - Water & Sanitary Improvements	8,791,925	519,045	-	9,310,971	100.00%
410 - Infrastructure Replacement	11,319,307	533,875	1,639	11,851,542	723055.99%
411 - Leisure Trail Improvements	89,317	27,318	10,000	106,636	1066.36%
415 - Capital Equipment Replacement	4,555,968	994,808	1,413,038	4,137,739	292.83%
417 - Oak Grove II Infrastructure	6,196,555	1,984,274	39,685	8,141,144	20514.16%
422 - Economic Development Cap	3,196,831	1,375,000	1,375,000	3,196,831	232.50%
Total Capital Projects	\$ 38,945,667	\$ 10,938,618	\$ 7,222,372	\$ 42,661,914	590.69%
Grand Total All Funds	\$ 97,062,200	\$ 81,611,313	\$ 72,140,401	\$ 106,533,112	147.67%

City of New Albany, Ohio
2022 Annual Budget Program
Five-Year Financial Plan (2022-2026)

Fund Number / Description	FISCAL YEAR 2026				
	Estimated 12/31/2025 Fund Balance	Estimated FY2026 Revenues	Estimated FY2026 Expenditures	Estimated 12/31/2026 Fund Balance	Fund Bal as % of Budget
101 - General Fund	\$ 26,810,053	\$ 31,633,348	\$ 29,820,089	\$ 28,623,312	95.99%
299 - Severance Liability	1,029,623	200,000	200,000	1,029,623	514.81%
Total General Funds	\$ 27,839,677	\$ 31,833,348	\$ 30,020,089	\$ 29,652,936	98.78%
201 - Street Construction, Maint & Repair	\$ 1,120,196	\$ 726,472	\$ 471,913	\$ 1,374,755	291.32%
202 - State Highway	172,293	52,129	40,600	183,822	452.76%
203 - Permissive Tax Fund	159,188	78,747	102,543	135,393	132.04%
210 - Alcohol Education	14,474	1,109	1,109	14,474	1305.03%
211 - Drug Use Prevention	63,164	22,182	22,182	63,164	284.75%
213 - Law Enforcement & Education	5,904	1,015	1,015	5,904	581.70%
216 - K-9 Patrol	10,051	22,355	19,869	12,537	63.10%
217 - Safety Town	135,443	61,001	48,164	148,281	307.87%
218 - DUI Grant	11,201	11,091	11,091	11,201	100.99%
219 - Law Enforcement Assistance	7,820	-	-	7,820	100.00%
221 - Economic Development NAECA	-	2,232,944	2,232,944	-	0.00%
222 - Economic Development NACA	1,994,402	3,552,500	3,552,500	1,994,402	56.14%
223 - Oak Grove EOZ	0	4,264,208	4,264,208	0	0.00%
224 - Central College EOZ	-	2,503,929	2,503,929	-	0.00%
225 - Oak Grove II EOZ	-	1,782,061	1,782,061	-	0.00%
226 - Blacklick EOZ	-	4,452,013	4,452,013	-	0.00%
230 - Wentworth Crossing TIF	934,888	366,014	295,494	1,005,408	340.25%
231 - Hawksmoor TIF	312,681	180,916	203,957	289,639	142.01%
232 - Enclave TIF	50,377	65,883	54,296	61,964	114.12%
233 - Saunton TIF	177,666	148,497	176,701	149,462	84.58%
234 - Richmond Square TIF	251,299	195,556	160,136	286,719	179.05%
235 - Tidewater I TIF	69,523	367,060	436,583	-	0.00%
236 - Ealy Crossing TIF	16,587	366,014	366,281	16,321	4.46%
237 - Upper Clarenton TIF	1,379,768	559,479	526,668	1,412,579	268.21%
238 - Balfour Green TIF	80,879	28,235	31,411	77,704	247.38%
239 - Straits Farm TIF	-	320,001	320,001	-	0.00%
240 - Oxford TIF	-	122,003	122,003	-	0.00%
241 - Schleppi Residential TIF	-	244,006	244,006	-	0.00%
250 - Blacklick TIF	4,155,303	1,986,935	1,406,130	4,736,108	336.82%
251 - Blacklick II TIF	371,607	44,967	555	416,020	75018.24%
252 - Village Center TIF	7,908	1,041,572	1,049,480	-	0.00%
253 - Research Tech District TIF	2,620,761	308,498	5,546	2,923,713	52721.41%
254 - Oak Grove II TIF	10,259,261	1,777,784	28,758	12,008,287	41755.93%
255 - Schleppi Commercial TIF	-	-	-	-	0.00%
258 - Windsor TIF	10,161,418	3,137,267	1,584,335	11,714,350	739.39%
259 - Village Center TIF II	-	465,361	465,361	-	0.00%
271 - Local Coronavirus Relief	-	-	-	-	0.00%
272 - Local Fiscal Recovery	-	-	-	-	0.00%
280 - Hotel Excise Tax	-	99,821	99,821	-	0.00%
281 - Healthy New Albany Facility	107,510	993,468	1,100,978	-	0.00%
282 - Hinson Amphitheater	-	58,363	58,363	-	0.00%
290 - Alcohol Indigent	15,065	1,015	-	16,080	100.00%
291 - Mayor's Court Computer	18,872	4,436	1,015	22,293	2196.38%
292 - Court Special Projects	-	1,015	1,015	-	0.00%
293 - Clerk's Court Computer	-	1,015	1,015	-	0.00%
904 - Subdivision Development	117,343	507,500	624,843	-	0.00%
907 - Builder's Escrow	554,282	507,500	609,000	452,782	74.35%
Total Special Revenue	\$ 35,357,134	\$ 33,663,941	\$ 29,479,891	\$ 39,541,184	134.13%
301 - Debt Service	\$ 674,388	\$ 6,233,967	\$ 6,233,966	\$ 674,389	10.82%
Total Debt Service	\$ 674,388	\$ 6,233,967	\$ 6,233,966	\$ 674,389	10.82%
401 - Capital Improvements	\$ 4,047,424	\$ 5,361,264	\$ 5,557,225	\$ 3,851,463	69.31%
403 - Bond Improvements	-	-	-	-	0.00%
404 - Park Improvements	1,869,628	6,075,598	5,379,511.97	2,565,714	47.69%
405 - Water & Sanitary Improvements	9,310,971	526,831	-	9,837,802	100.00%
410 - Infrastructure Replacement	11,851,542	541,883	-	12,393,425	100.00%
411 - Leisure Trail Improvements	106,636	27,728	10,000	124,364	1243.64%
415 - Capital Equipment Replacement	4,137,739	1,052,925	1,201,231	3,989,432	332.11%
417 - Oak Grove II Infrastructure	8,141,144	2,014,038	40,281	10,114,901	25111.00%
422 - Economic Development Cap	3,196,831	1,025,000	1,025,000	3,196,831	311.89%
Total Capital Projects	\$ 42,661,914	\$ 16,625,267	\$ 13,213,249	\$ 46,073,931	348.69%
Grand Total All Funds	\$ 106,533,112	\$ 88,356,523	\$ 78,947,195	\$ 115,942,440	146.86%

City of New Albany, Ohio
2022 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.

≡ NEW ALBANY ≡

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



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