■NEWALBANY



2023 ANNUAL BUDGET PROGRAM

November 1, 2022

Dear Mayor Spalding and Council Members:

I am pleased to present the 2023 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 sound as we conclude 2022 and prepare for 2023. While general fund income tax revenue at year-end 2022 is expected to be approximately \$1.0M less than year-end 2021, a rebound is anticipated in 2023. The decline in revenue which appears to be due in part to the continuing trend toward work-from-home should be offset by revenue from new construction jobs, an increase in manufacturing positions and the attraction of new businesses to the city.

General Fund expenditures have risen sharply in 2022 as the city has increased its equipment and staffing levels in response to Intel's decision to locate in New Albany. Through year-end 2022, operating expenditures are anticipated to increase by approximately \$5.1M over FY 2021. That growth is expected to continue in 2023 as remaining vacancies are filled, positions are staffed for a full year and the impact of significant inflation is felt in all areas of municipal operations. General fund operating expenditures are anticipated to increase in 2023 by approximately \$3.3M.

In spite of the short-term fluctuations in general fund revenues and expenditures, revenues are projected to exceed operating expenditures through 2022 and in 2023. The city's operating expense to revenue ratio is projected to be approximately 85.71% at the conclusion of FY 2022. Likewise, the city will be able to retain the recommended 65% contingency balance in addition to the appropriate set aside for potential income tax refunds related to the COVID-19 pandemic. The robust cash balance remaining from FY2021 and carried over from FY2022 will enable the city to transfer approximately \$10.2M in 2023 for debt service, capital improvement projects and capital equipment expenses.

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 in 2022. After the recommended 65% carryover balance is deducted, the General Fund is projected to have approximately \$10.1M in remaining assets at the close of 2022.

The 2023 All Funds budget is likewise sound, with operating revenues projected to exceed operating expenditures. The budget is significantly inflated due to grants and expenditures for Intel related infrastructure. When capital expenditures are added to operating expenditures, total expenditures are expected to exceed revenues by approximately \$26.2M; however, the projected year end consolidated fund balance as of December 2023 is anticipated to be approximately \$77.3M which is very consistent with pre-Intel years.

Overall, there is good reason for optimism as revenues are projected to continue to trend upward through 2025 and the growth in expenditures is expected to moderate once again in 2024. Furthermore, the continued diversification of the business park tax base and ongoing investment in road and utility infrastructure should provide a strong financial foundation for the community through the remainder of the decade and beyond.

The city's department heads and I look forward to the opportunity to present this budget to you in the coming weeks, and we welcome your feedback.

Respectfully,

Joseph Stefanov City Manager

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GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

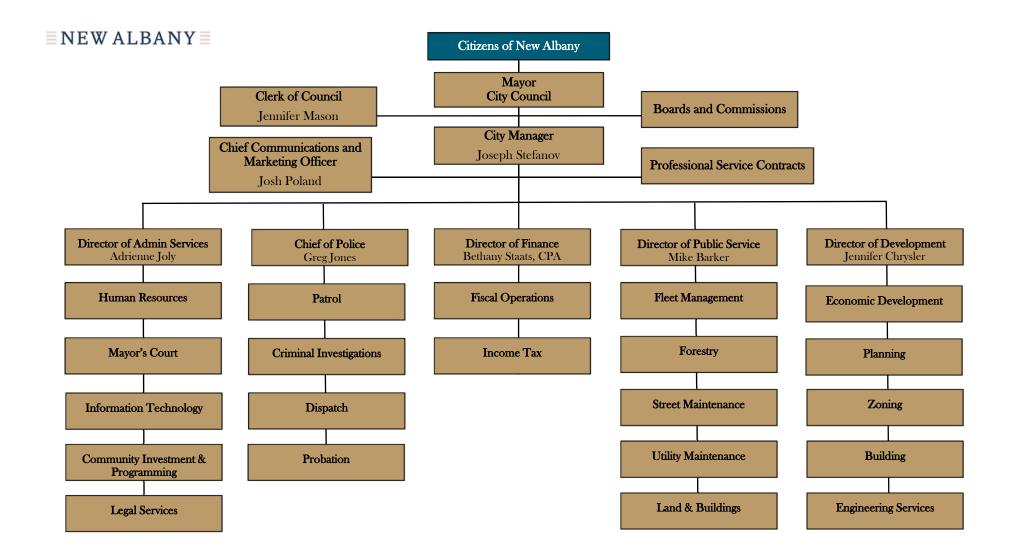
PRESENTED TO

City of New Albany Ohio

For the Fiscal Year Beginning

January 01, 2022

Christophe P. Morrill



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. It 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 11,389 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 (which has grown to 9,000+ acres) has attracted more than \$28 billion in private investment resulting in 26 million square feet of commercial space and 24,000 jobs.

New Albany stands out as a community and has seen recognition from several publications. 24/7 Wall St. selected New Albany as Ohio's 2020 representative on their annual list of "Best Cities to Live in Every State" and USA Today cited New Albany as one of "America's 50 Best Cities to Live". New Albany was also previously named the #1 Suburb in America by Business Insider.

Quick Facts (2022)

- Population estimate 11,389*
- Square miles 20.69 (13,244 acres)
 - Number of homes 3,743
- Median home value \$515,100
- Median household income \$200,001*
 - High school grad 98%*
 - College grad 78.3%*
 - Unemployment Rate 3.9%

*Source: ESRI

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.

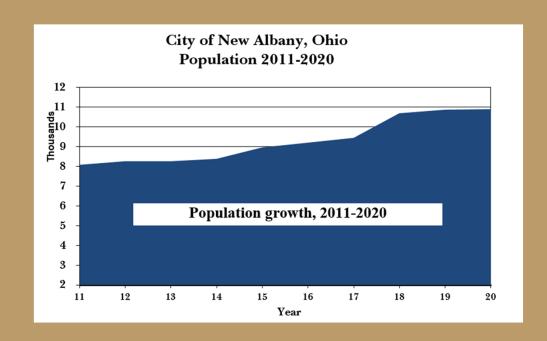
The City Manager serves as the chief administrative and law officer of the City. The City has a Department of Law (City Attorney), Department of Finance, and other departments as City Council may deem appropriate to create. The City Manager appoints the Law Director and the Director of Finance, subject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

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.



Local Market Update — December 2022 A RESEARCH TOOL PROVIDED BY THE COLUMBUS REALTORS® BASED ON RESIDENTIAL LISTING DATA ONLY



New Albany (Corp.)

Franklin and Licking Counties

		December			Year to Date	
Key Metrics	2021	2022	% Change	Thru 12-2021	Thru 12-2022	% Change
Closed Sales	14	11	- 21.4%	243	165	- 32.1%
In Contracts	11	10	- 9.1%	249	163	- 34.5%
Average Sales Price*	\$948,059	\$1,175,636	+ 24.0%	\$801,960	\$1,012,307	+ 26.2%
Median Sales Price*	\$945,000	\$757,000	- 19.9%	\$680,000	\$816,500	+ 20.1%
Average Price Per Square Foot*	\$227.35	\$282.49	+ 24.3%	\$220.54	\$261.13	+ 18.4%
Percent of Original List Price Received*	96.4%	96.0%	- 0.4%	99.2%	103.1%	+ 3.9%
Percent of Last List Price Received*	96.6%	97.2%	+ 0.6%	100.0%	103.6%	+ 3.6%
Days on Market Until Sale	38	10	- 73.7%	24	20	- 16.7%
New Listings	5	7	+ 40.0%	241	168	- 30.3%
Median List Price of New Listings	\$839,900	\$950,000	+ 13.1%	\$695,000	\$772,000	+ 11.1%
Median List Price at Time of Sale	\$949,500	\$795,000	- 16.3%	\$674,800	\$792,450	+ 17.4%
Inventory of Homes for Sale	11	8	- 27.3%	_	-	-
Months Supply of Inventory	0.5	0.6	+ 20.0%	_	_	_

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.

Real Estate

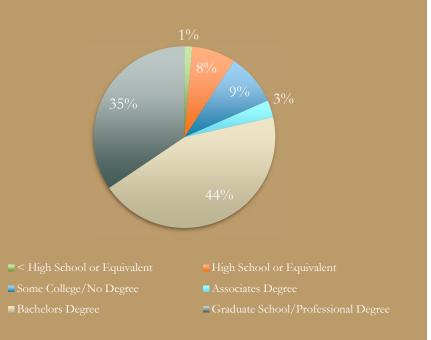
In 2019, the Columbus Metro Residential Real Estate market was named the #1 real estate market \$816,500; well above the median for other

remaining in our connected community.

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.

The New Albany - Plain Local School District is a consistent top 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 3% 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.



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, our world-class performing arts center and recent Village Center improvements including 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 more than 55-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*. New Albany 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

Our tagline – **COMMUNITY CONNECTS US** – is a rallying cry that brings people together and helps our residents 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.



Strategic Planning

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 resulting from the city's continued growth. The most recent update was adopted in 2021. The planning effort for each update 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 oper 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 18), 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.

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.

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



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 PLANNING TIMELINE

Parks Framework Plan Leisure Trails Master Plan Northeast New Update Albany Strategic Stormwater Mitigation 2019 Village of New Albany Plan Strategy New Albany Strategic Plan Strategic Plan Updates Rocky Fork Urban Center Code 2022 Rocky Fork Blacklick Accord Update Blacklick Update NAPLSD Campus Master Plan Engage New Albany Western Licking County Accord Accord Village Center Plan Strategic Plan 2001 2010 1996 2006 2020 2017 Bike New PLANNING Albany Plan Engage New Albany Strategic Plan Village Center Strategy 2015 Rocky Fork Blacklick Leisure Trails Amendment Accord Update Master Plan 2011 Veterans Memorial 2022 Village of New Rose Run Greenway New Albany Rose Run Phase I Albany Strategic Plan Corridor Study New Albany Strategic Plan Master Plan Concept Study Design Standards 2003 2007 2016 2020 Update 2014 1996 2017 Market 2023 2001 2008 IMPLEMENTATION 2022 & Main Apartments me , sed Learning Campus CML New Albany McCoy Community Philip Heit Center Taylor Farm Park Phase I Branch Center for the Arts for Healthy New Albany Sumption, Byington, 1999 2004 James River and North of New Albany Nature Woods Neighborhood Village Hall Preserve Park Improvements Rose Run Phase I 1997 SR 161 Rocky Fork Expressway Metro Park

Vision and Organizational Goals

New Albany's vision is to be a community that optimizes the personal well-being of our citizens and visitors through investments in programs and infrastructure that support our community's four pillars of *Lifelong Learning*, *Health & Wellness*, *Arts & Culture*, and *Environment & Sustainability*.

New Albany leaders and staff have historically and continue to embody this vision through strategic, creative, and forward thinking initiatives while making sound, conservative, and conscientious budget decisions. Each budget is prepared with not only the current financial or community impact in mind, but with the city's long-term operations and goals in mind.

In addition to the New Albany community's four pillars and the ten cornerstones adopted within the city's *Engage New Albany* strategic plan (depicted on page 18), New Albany's overall organizational goals have been created to support the city's vision and to guide city officials and staff while making impactful decisions, both financially and operationally.

The following organizational goals support New Albany's vision and are evident through financial, operational, infrastructure and development decisions made in the past and for the future:

- 1. To implement the ten planning principles as defined in the city's *Engage New Albany* strategic land use plan.
- 2. To support the community's four pillars through direct investment and collaboration with community partners.
- 3. To plan for and facilitate future development through infrastructure design, construction and maintenance.
- 4. To implement and facilitate successful community programming and provide excellent services to citizens and visitors.
- To pursue an organizational workplace culture that promotes
 professional and personal growth and development of employees
 who support and contribute to our vision, values and organizational
 goals.

Goal Driven Strategies

New Albany has developed and utilized various strategies to support our vision and achieve our organizational goals which can be summarized into five specific strategies when developing and implementing the city's operating budget and capital improvements plan. These five strategies directly support the city's vision and align with the organizational goals defined previously, and include the following:

- Invest in Projects & Programs that Enhance Quality of Life
- 2. Invest in Infrastructure that Encourage Private Development
- 3. Pursue Continual Service and Operations Improvements
- 4. Maintain Excellent Stewardship of Public Funds
- 5. Invest in the Professional Development and Well Being of Our Workforce



Department Core Values & Performance Measures

In support of New Albany's vision and organizational goals, each department within the City has determined core values which serve as guiding principles within their operations to align with those goals.

Each department prepares monthly and annual reports updating City Officials and residents alike of initiatives, projects, services, statistical and financial information which reflect commitment to the defined values for the departments and the City's overall vision.

Within each department page, beginning with page 133, a description of each department is included which details the functions of the department and also the established core values. In addition, each department section includes details on employee counts, statistical information and performance measures which exemplify that department's core values and contribution to the City's overall standards.

Performance measures presented have been developed to provide insight on the efficiency and effectiveness of the City's services. Continued development of these measures will aid in the alignment of budget dollars to the City's overall vision and organizational goals and will be continually updated in future budget presentations.



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

<u>Duties</u>: 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 Zoning Appeals

New Albany Code section 1107.03, Charter section 10.03

<u>Duties</u>: 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

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

Charter Review Commission

City Charter Chapter 13

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

Community Improvement Corporation

Ordinance O-15-2000

<u>Dutie</u>s: 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

<u>Duties</u>: Annual inspection of tax exempt properties within the communit reinvestment area and hear appeals.

Joint Parks District

Established April 23, 1999, per ORC 755.41(B), O-29-2002 amendee <u>Duties</u>: Oversee fiscal operations of JPD, approve budgets.

New Albany East Community Authority

Established March 24. 2015. per Ord 06-2015

<u>Duties</u>: 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 15-200)

<u>Duties</u>: Advisory, make recommendations regarding parks and trails

New Albany Boards and Commissions

Personnel Appeals Board

New Albany Charter 10.04

<u>Duties</u>: Shall hear appeals from administrative determinations made pursuant to Administrative Code.

Planning Commission

New Albany Code section 1107.02, Charter section 10.02

<u>Duties</u>: /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 14.

Duties: Review records policies and retention schedule, approve destruction.

Rocky Fork Blacklick Accord

Ord 11-1997 and Ord-05-2012

<u>Duties</u>: 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 18

Duties: Hear tax appeals, issue resolutions/declarations

Tax Incentive Review Council (TIRC) – Franklin Co.

O.R.C 5709.8

<u>Duties</u>: Review status of businesses with tax exemptions and make recommendations to council

Tax Incentive Review Council (TIRC) – Licking Co.

O.R.C 5709.85

<u>Duties</u>: Review status of businesses with tax exemptions and make recommendations to council.

Sustainability Advisory Board

O.R.C 5709.8.

<u>Duties</u>: Advise City Council on matters relating to sustainability, promote and communicate sustainability principles broadly among the community and stakeholders, advise and assist City Council and city manager in efforts to make city operations more



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Overview Summary

Consolidated Financial Presentation

The financial activity of New Albany is undertaken in accounting entities called funds. New Albany has a number of funds that have been classified in accordance with standards established by the Governmental Accounting Standards Board (GASB). Nine years of financial information is displayed for each of those funds. In addition to the individual fund displays, financial information has been consolidated and presented in two different formats. The first presentation, located on pages 54-55, is formatted in a traditional operating statement format and displays nine years of financial information. The second format, located on page 57, consolidates the 2023 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.

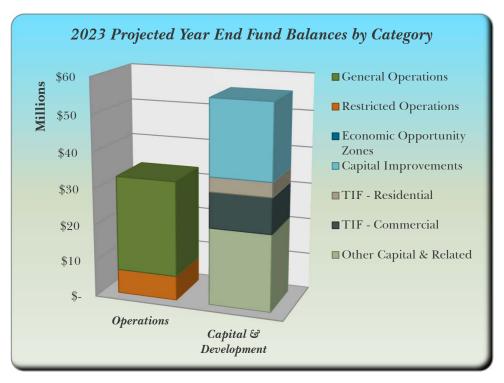
Regardless of how the presentation is formatted, it is important to point out that the consolidated financial information is not considered appropriate for governmental accounting purposes because the revenues and balances of some funds have restricted purposes. Examples are the Street Maintenance Construction 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 58, 63-65, and 87. A brief description of each category is provided below.

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 increase from 2023 through 2026 (returning to a level approximating the ending balance for 2022) after significant transfers out are planned for 2023. In addition to General Fund annual operating expenditures, the fund balance is utilized to fund other operations and capital investments as mentioned for 2023. 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. Transfers to the Capital Improvements and Park Improvements fund are planned for 2023 to help fund the five-year Capital Improvements Plan. A transfer to the K9 Patrol unit has been included to fund the additional costs related to operating a K9 Patrol unit and a transfer to the Severance Liability fund is included to set aside monies to fund future retirement payouts.

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



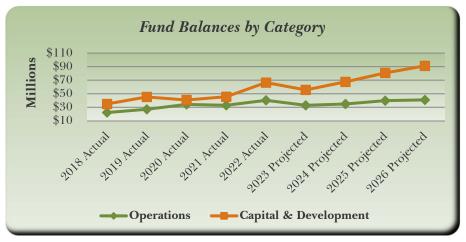
Economic Opportunity Zones (EOZ) Operations – The EOZ operations category includes funds whose resources are derived from net profits and withholding income tax received from businesses located within the New Albany International Business Park. The resources deposited into the EOZ funds are those required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

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 91, 99-100, 116-117, and 125.

Capital Improvements – The Capital improvements category includes funds whose resources are expended solely for the improvement of capital and related projects that are not related to projects that improve or add infrastructure or other capital within the New Albany International Business Park. 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 215.

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 after significant contributions toward capital in 2022 and planned for 2023. A majority of these funds contribute, in part, to annual debt service payments for the 2018 Rose Run project, the Series 2016 Refunding (which refunded Series 2007 bonds issued to finance the construction of the McCoy Performing Arts Center for which New Albany maintains joint ownership with Plain Township and the New Albany – Plain Local School District. These funds also account for the sharing of revenue with Plain Township the amount it would have received for fire and EMS services per established agreements. 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 2026 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 and Blacklick TIFs are "school" TIFs (meaning the revenue is not shared with the school district); therefore, there are separate agreements that address the manner in which revenue is shared during the life of each TIF.



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 even in a period where significant growth and pressure on these services continue.

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 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.

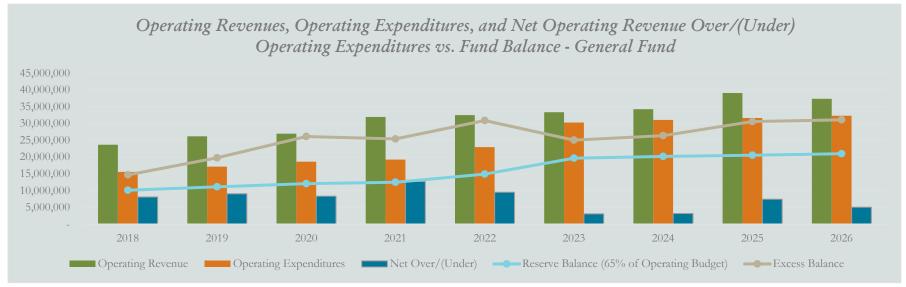
The overview summary begins with the description of the budgetary presentation and the different categories of funds. The 2023 projected fund balance by category and nine years of ending balances are displayed and discussed for each of the categories.

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 2018 through 2022, adopted appropriations and revenue estimates for 2023, and future projections for 2024 through 2026. The projections are intended to provide the long term planning perspective needed to properly evaluate funding and allocation decisions for 2024-2026; 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 revenue projections do take into consideration various factors with regard to income tax and the expenditure projections take into consideration future costs of approved personnel, along with the related impact to operating and contractual services. With significant development and expansion continuing within the business park, it is even more important that the operating budget decisions include consideration of those factors along with the impact of planned projects such as park improvements, additional infrastructure and new facilities.

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.

Historically, the General Fund accounts for most general operations of New Albany. However, in 2022, the City was granted \$105.1 million in State Infrastructure funds to construct roads and utilities as a result of Intel choosing New Albany as the location for its new chip manufacturing campus. The City anticipates an additional \$174.9 million to be granted before the close of 2023. The funding and expense does skew normal operations across all funds in 2022 and 2023, however, 2024 looks to return to previous levels. In 2023, the General fund estimates are 11% of overall revenue, 53% of the operating expenditures and 13% of overall expenditures.

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 \$2 million to weather the uncertainty of the economy for the next few years. With the close of fiscal year 2022, the excess balance significantly exceeded that target for 2022 and all future years projected, even after significant transfers out to various funds.



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 or in some cases, premium on the sale of bonds which is to be used to partially pay the issuance's future interest payments.

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

A diagram displaying the funds of 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; information including the departments' organizational goals and goal driven strategies along with performance measures; an organizational chart and staffing information showing authorized personnel for 2020-2023 with related notes; and five years of historical (2018-2022) information and the 2023 adopted budget. The sections on organizational goals and goal driven strategies and related performance measures will continue to be improved as these areas are reviewed during the 2024 annual budget process.

The capital section includes a list of the 2023 capital equipment planned 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 previous years' Capital workshops held each year in September. The Capital workshop for this budget was postponed and combined with the review of the 2023 operating budget in November and updates were made accordingly to the Capital Improvement Program and related funding sources. Overall, there are significant capital projects included for 2023 and the next five years. While most of the projects in dollar amount are related to necessary infrastructure related to economic development projects, the projects not related to the business park also include significant investment and project coordination which has been reflected within each departments' operating costs as increases in personnel and/or contracted services.

The appendices contain: various expenditure summaries; the 2023 Exempt and Non-Exempt Wage Plan; Position Summary Schedule; Information Technology Budget; Five-Year Financial Plan (2023-2027), Summary of Significant Financial Policies, and contact information for New Albany.



Pelotonia – August 6, 2022

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 County Budget Commission (Licking County does not require this submission). The Commission reviews the Tax Budget, approves it and generates 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.

Once adopted, amendments exceeding the legal level of budgetary control (described on page 35) must be approved by City Council by City Ordinance. Necessary amendments that do not exceed budgetary control are approved by the Director of Finance. All amendments are entered into the budgetary software and budgets are monitored throughout the budget year. A budget calendar is included page 36.

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.

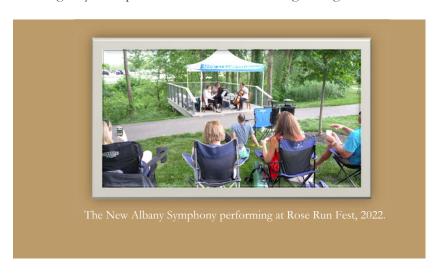
State law establishes the budget basis of accounting for all entities in Ohio. New Albany utilizes a modified cash basis for its budgetary basis of accounting, or "cash-encumbrance basis". Revenue and expenditure transactions are recognized when the cash is received or disbursed, or when a commitment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

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

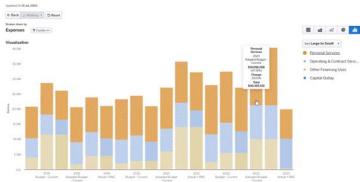
- Public Service
- Finance
- Land & Building Maintenance
- Capital
- Debt Services
- Transfers & OFU

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
- Debt Service
- Transfers & OFU

• Capital

Below is an image from New Albany's transparency website at <u>newalbanyohio.opengov.com</u> which helps visualize the historical budget vs. actual amounts within the General Fund broken down by the above categories.



(Click on the image above to be directed to the exact location of the specific chart presented within New Albany's transparency website.)

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 2023 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, except as otherwise included in the legislation, 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 are recommended to City Council by either the City Manager or the Director of Finance along with the rationale supporting the requests as needed.

City of New Albany 2023 Budget Calendar

June 2022

• June 15 - Finance begins Midyear 2022 budget review

Inly 2022

- July 6 Adoption of 2023 Tax Budget
- July 20 Midyear 2022 budget amendments adopted by Ordinance

August 2022

- August 10 Finance completes initial projections for 2023 budget and distributes to departments along with capital equipment and IT request forms
- Weeks of August 15 & 22 Finance meets with departments for budget training and refresher on budget process and entry
- September 9 Capital Workshop (Rescheduled to Coincide with Operating Budget Workshop)

September 2022

- September 9 Departments return IT request forms to Administrative Services IT Division for inclusion in IT budget
- September 23 Departments complete budget entry and return Capital Equipment requests to Finance
- September 30 Departments return new position requests to Administrative Services (Human Resources) for review prior to turning into Finance for inclusion in the budget.

October 2022

- October 10-14 City Manager/Department Head/Finance budget meetings
- October 17-21 Continued City Manager/Department Head/Finance budget meetings and Capital Budget review with Admin/Service/Development/Finance
- October 24-28 Overall Budget review with City Manager/Finance Department

November 2022

- November 1 Draft budget to Council
- November 10 Council Workshop Operating Budget & Capital
- November 15 Regular Council meeting with secondary budget discussion & 1st reading of Annual Appropriation Ordinance

December 2022

 December 13 – 2nd Council budget hearing with adoption of 2023 Budget ordinance and 2022 final Appropriations and Transfers

February 2023

 TBD – Final Budget document including actual 2022 financial information distributed to Council and added to City website

March - May 2023

 Various – Continued monitoring of the budget and amendments presented to Council as necessary

Cycle starts back at the beginning for review of 2023 and preparation of 2024 budget.

Revenue Summary

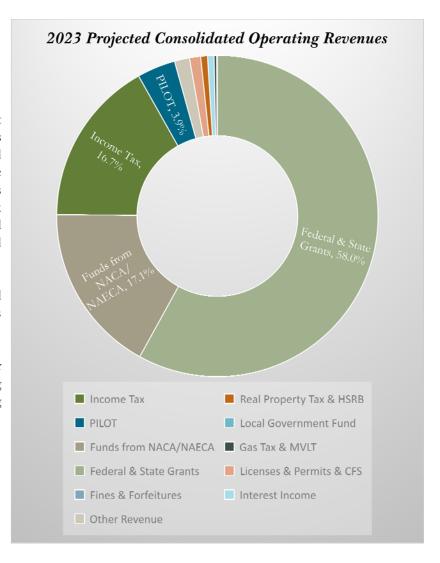
New Albany has limits on the resources that are needed to provide the services that enhance the quality of life of its residents. The limits are affected by a number of factors including: appropriate city and state laws; appropriate rates; demographics; and local and regional economic conditions. The proposed budget takes into consideration the continuing impact of the global pandemic, COVID-19, on the local economy and is conservative in revenue projections as a result. However, the projections for income tax revenue also take into consideration the specific impact of the announcement of Intel building a global chip manufacturing plant over the next few years along with the related impact to income tax from construction withholding and have been updated accordingly.

The following pages provide estimates of New Albany's major revenue sources. Actual data is presented for 2018 through 2022, while projections are provided for the years 2023-2026.

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 2023 are broken out into the following major categories:

- Income Tax
- Payments in Lieu of Taxes
- Funds from NACA/NAECA Gas Tax & MVLT
- Federal & State Grants
- Fines & Forfeitures
- Other Revenue

- Real Property Tax & HSRB
- Local Government Fund
- Licenses & Permits & CFS
- Interest Income



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 typically the largest revenue source for New Albany representing approximately 16.6% of overall revenue (39.2% exclusive of significant State Infrastructure grant funds) and 83.6% 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, the increase projected for 2023 is not as significant as in the past due to the continued effect of COVID-19 on the economy, local businesses and individuals and the rising popularity of working remotely. Fortunately, due to significant announcements of companies building in the New Albany International Business Park, projections for income tax are able to include increases through 2025. In 2026, it is projected that income tax related to construction withholding will decrease once the announced first phase of the Intel chip manufacturing site gains occupancy.

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.



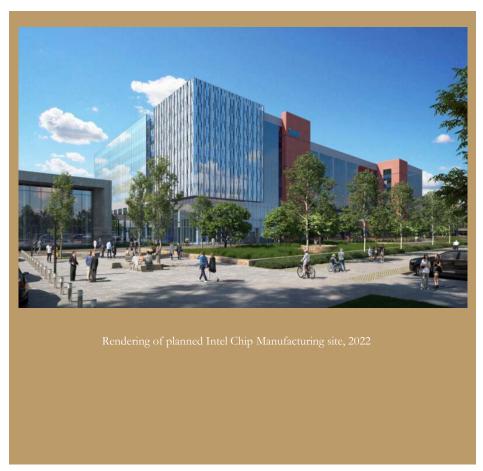
Since the income tax is a percentage of income, historically, the income tax increases as salaries increase. This trend reverses during economic downturns as contemplated within income tax projection calculations for 2023. Local businesses have the ability to carry forward a loss for up to 5 years which could threaten Net Profit collections should the economic downtown be realized. Fortunately, the continued diversification of the City's tax base within the business park, continued significant announcements of new investment and its related construction is expected to minimize the potential related negative impacts and result in a moderate increase for 2023 and beyond.

Amounts received in 2021 were unexpected and not consistent with previous years growth, and as such, was treated as an anomaly when preparing for 2022. However, with 2022 remaining relatively consistent with those collections, 2023 projections place some confidence on 2021 revenue.

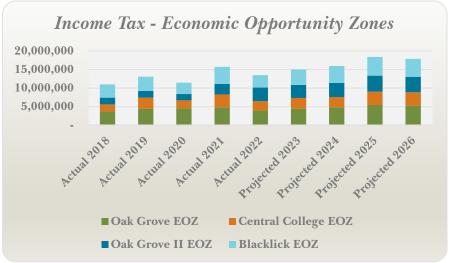
Previous increases in income tax receipts could be attributed to the improvement of general economic conditions for New Albany employers and residents in those years including the addition of jobs throughout the community as development of the New Albany International Business Park continues. Although, the immediate future of this revenue source is projected to remain steady, 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 helps to offset potential downturns in the coming years.

As mentioned previously, along with the potential effect of a post COVID-19 economic downtown, 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 and 2022, the City had record revenue in Net Profits tax and there is potential for large refunds or carry forward as businesses continue to file their tax returns. Projections for 2023 take this into consideration. In addition, there is pending litigation regarding municipal income tax withheld during 2020 for those employees working from home located in a different jurisdiction than their normal place of work. The projections continue to include the impact of 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 companies established within the New Albany International Business Park. A significant portion of those revenues are subject to the revenue sharing agreements within each Economic Opportunity Zone due to the existence of property tax abatements put in place with Community Reinvestment Area (CRA) agreements and are included within the EOZ fund activity. See page 86 of the "Funds" section for a break down of the EOZs. New Albany's portion of the income tax revenue received in the EOZs is distributed the same as the individual income tax revenue and distributed directly to those funds.



Real Property Tax and Homestead & Rollback

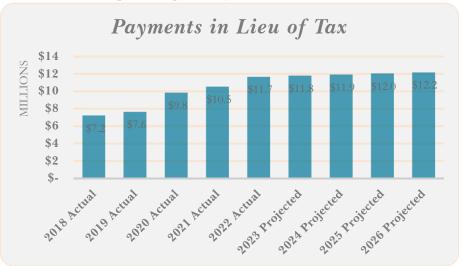
Property tax is growing at a modest pace primarily due to the growth that is happening within the city's Tax Increment Financing (TIF) Districts. Real Property Tax and related Homestead & Rollback reimbursements from the State of Ohio are recorded in the General Fund. New Albany receives real property 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 2023 receipts are for 2022 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 99-100 and 116-117 in the "Funds" section.

PILOT revenue has been increasing steadily since 2018 as development continues in New Albany and as the earlier Community Reinvestment Area (CRA) and TIF agreements expire. For 2023, the City is projected to receive approximately \$11.8 million in PILOT revenue in comparison to just \$7.6 million in 2018. 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.



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. During 2022, an amount of \$49,378 was collected and added to the 2021 balance on hand of the \$5.00 portion of these fees of \$475,430. In 2022, the City requested and received a \$500,000 distribution from the fund maintained by Franklin County which was utilized as part of the local contribution of funds for the US 62 & State Route 161 project. The remaining balance at Franklin County as of December 31, 2022 was \$24,808.

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 2023 are \$786,000 which represents a moderate increase from 2021 and 2022 (exclusive of the \$500,000 draw from the County) collections.

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 2023, New Albany plans to request funding related to economic development related professional services, the annual debt payment, funding for the 2022 tax incentive program and various capital projects within the business park. In addition, within the portion of the business park located in Licking County, the New Albany East Community Authority (NAECA) assesses a development charge of 9.75 mils 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 Ohio Water Development Authority loans related to business park infrastructure improvements. In 2023, upon approval of the final Rose Run II plans, the City plans to draw down funds from NAECA, who will be issuing debt on the City's behalf. The repayment will come from the 9.75 charge paid directly by NAECA. This revenue line item varies from year to year based on development needs.

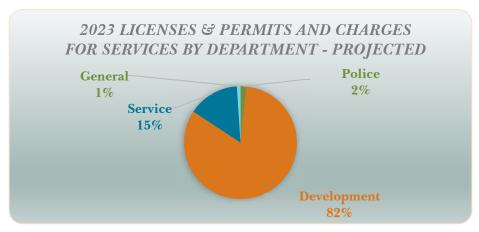
■ NEW ALBANY ■

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 \$90,000 for 2023. Revenues in 2021 and 2022 came in higher than anticipated at \$135,544 and \$117,364, respectively, however the budget maintains a conservative estimate of \$90,000 should this funding source decrease in the future. 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 2023, 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. Additionally, the State has awarded \$105,100,000 in State Infrastructure grant money in relation to the Intel project. It is anticipated, another \$174,900,000 will be approved by the close of 2022 or early 2023. Other State grants are estimated and include \$20,000 for the DARE program and \$10,000 for the DUI Grant.



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 and 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 2023.

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.

<u>Interest Income</u>

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 for the City's main custody account, as of December 31, 2022, was approximately 2.02% which is an increase of approximately 1.4% from the same month in 2021. The increase is, in part, a result of several Federal rate increases during 2022 to attempt to decrease inflation. Short-term monies are invested in STAR Ohio, the State Treasurer's repository, which was yielding approximately 4.58% at the end of December 2022, and is a significant increase of approximately 4.49% from the same month in 2021. The investments of New Albany are secure with 100% of portfolio funds invested in U.S. Federal Agency obligations, US Treasuries, US Fixed Income, Municipal Bonds, Commercial Paper and Certificates of Deposits. None of the agency issues are asset-backed, but instead are debt-backed securities. The portfolio's average maturity is approximately 1.34 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 increased significantly through 2022 due to several Federal rate increases and increased cash balances. Interest rates are not anticipated to level off until fall of 2023 or beyond. New Albany has implemented investment strategies to help ensure that a steady stream of investment earnings will continue. Interest income is expected to increase in 2023, however, as cash balances decrease with payment of projects, 2024 through 2026 projects contemplate a decrease.

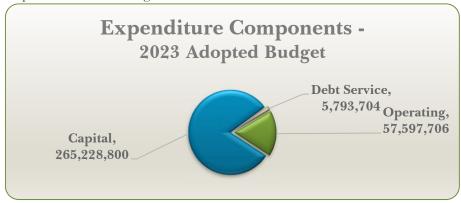
Other Revenue Items

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 2023, 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.



Expenditure Summary

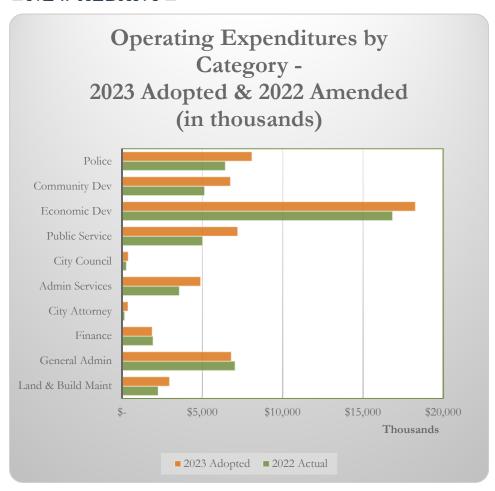
The expenditures in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. The 2023 operating expenditures include funding for all departments and divisions, and the cost of providing daily services to New Albany. The operations of \$57.6 million make up approximately 17.5% of the annual outlay of funds. The adopted \$265.2 million or 80.7% capital component includes the purchase of equipment and significant capital improvements, including the Market Street Extension, Rose Run II, Taylor Farm improvements, and continued investments in Business Park infrastructure as a result of grant funding contributing to infrastructure improvements necessary as it relates to Intel's announcement to invest in New Albany. The \$5.8 million in debt payments include annual principal and interest payments. This consolidated presentation combines all expenditures in the budget.



The 2023 consolidated operating budget of \$57.6 million is an 18.31% increase from 2022 actual expenses totaling \$48.7 million. The increase can primarily be attributable to a cost of living increase to employees equaling 5.0% for C.O. 155 employees and 3.0% for FOP; increased services (staff and contracts) directly related to Intel; and, professional service contracts related to future infrastructure planning in the business park. The City historically budgets conservatively, however, significant increases are necessary to provide services for and prepare for the impact that Intel will have on the City. Actual operating expenditures for the year ending December 31, 2021 were \$48.7 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.



In the Department section of the budget, actual operating expenditures are summarized by category for years 2018 through 2022 and are presented for historical purposes to compare with the amounts adopted for 2023. In the appendix, a schedule showing the grand total of all departments operating expenditures, by line item, is provided.

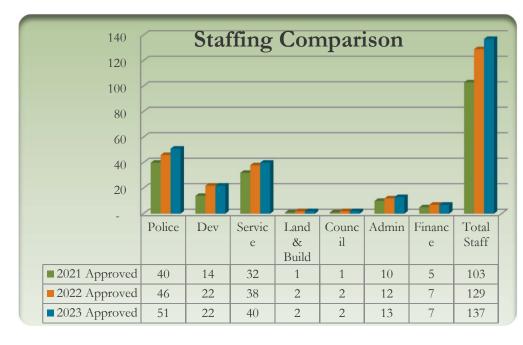
Also included in the appendix, is a schedule restating the same line item expenditure information in the form of percentages. This information is also broken down by department for 2023 in the same form.

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 56% 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 eight positions approved in 2023 combined with filling vacant positions from 2022, the 2023 budget is projected to keep the percentage within the 52-56% range that is consistent with prior years.

The 2023 budget includes a total of 137 full time positions (not including seven Council members), up from 129 in 2022 (which includes positions approved at mid-year related to adjusting for the Intel impact on operations). This is a net increase of 8 positions. The added positions include two Police Officers, two Dispatchers, an Accreditation Assistant, a Fleet Mechanic, a Public Services Administrative Assistant, Public Services Project Manager, and an Administrative Services Administrative Assistant. The budget also includes the elimination of the Public Service Deputy Director.



There is one organized labor union within the city representing New Albany's police officers (FOP). This accounts for approximately 19% of the City's full-time employees (not including Council). Contractual wage increases included in the budget projections include 3.0% for 2023 and 0.0% for 2024-2026 as negotiations are planned to commence in 2023 for the next contract.

New Albany's Administrative Code provides for merit increases for non-union personnel based upon the individual's job performance. In addition, the 2023 budget provides for a cost of living increase of 5.0%.

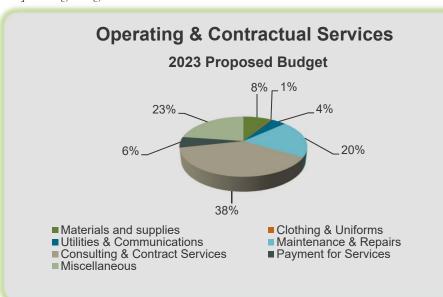
Employees of New Albany belong to one of two public retirement systems. Police officers belong to the Ohio Police and Fire Pension Fund (OPFPF). The city contributes the required 19.5% of their annual salary to the retirement system. The remainder of the employees, including part-time and seasonal employees,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

The fringe benefit category consists of health, dental, life insurance, Medicare, and worker's compensation insurance. The majority of the City's fringe benefits cost consists of health care coverage. The is no planned increase in health premiums for the 2023 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 2023, the Consulting & Contractual Services category makes up approximately 38% of the operating budget.



In the adopted 2023 budget, most line items were maintained at current expenditure levels and no standard increases were included with the exception of certain materials and supplies and service contracts. However, the 2023 adopted operating budget includes amounts to implement certain infrastructure maintenance and building maintenance programs, along with increases in professional services as it relates to Intel. In addition, income tax revenue sharing is included in this classification which increases in conjunction with any increase in income tax revenue. Additionally, the increase for the 2023 adopted budget can primarily be attributed to increased professional services related to infrastructure planning and economic development continuing through 2023 and a cost of living adjustment for employees equal to a 5.0% for non-union and 3.0% for union, along with the additional approved staff.

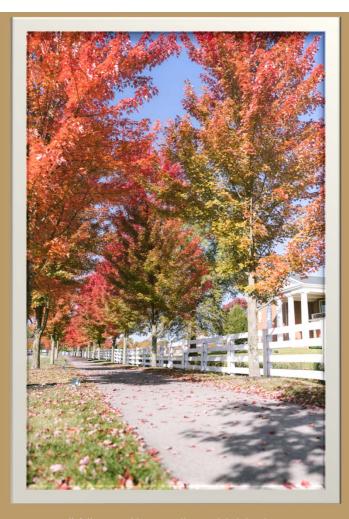
New Albany categorizes operating and contractual services by specific department, except for those items that cannot easily be allocated to a particular department. Expenditures not easily allocated are items such as special studies, consulting fees, records storage, City dues and memberships, property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

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.



Fall foliage outside New Albany High School, 2022

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2023 Annual Budget

Fund Diagram - By Budgetary Type (GASB)

	GOVERNMENTAL													
<u>GENERAL</u>			SPECIAL REVENU	J <u>E</u>		<u>CAPITAL</u> 1	PROJECTS	DEBT SERVICE	CUSTODIAL					
General (101)	Street CMR (201)	Alcohol Education (210)	Economic Development (NAECA) (221)	Windsor TIF (258)	Blacklick TIF (250)	Capital Improvement (401)	Bond Improvement (403)	Debt Service (301)	Columbus Agency (901)					
Severance Liability (299)	State Highway (202)	Drug Use Prevention Prog Grant (211)	Economic Development (NACA) (222)	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 EOZ (223)	Hawksmoor TIF (231)	Village Center TIF (252)	Water & Sanitary Sewer Improvement (405)	Oak Grove II Infrastructure (417)		Columbus Annexation (909)					
	Local Coronavirus Relief (271)	OneOhio Opiod Settlement (214)*	Central College EOZ (224)	Enclave TIF (232)	Research & Tech District TIF (253)	Leisure Trail Improvement (411)	Economic Development Capital (422)		Mayor's Court					
	Local Fiscal Recovery (272)	K-9 Patrol (216)	Oak Grove II EOZ (225)	Saunton TIF (233)	Oak Grove II TIF (254)	Infrastructure Replacement (410)	Clean Ohio Grant (406)		Police Unadjudicated Forfeitures*					
	Hotel Excise Tax (280)	Safety Town (217)	Blacklick EOZ (226)	Richmond SQ TIF (234)	Village Center II TIF (259)		OPWC Grants							
	Healthy New Albany Facilities (281)	DUI Grant (218)	Subdivision Development (228)	Tidewater I TIF (235)	Schleppi Commercial TIF (255)									
	Hinson Amphitheater (282)	Law Enforcement Assistance (219)	Builders Escrow (229)	Ealy Crossing TIF (236)	Balfour Green TIF (238)									
	Alcohol Indigent (290)	Mayors Court Computer (291)	Flex Spending (910)	Upper Clarenton TIF (237)	Straits Farm TIF (239)									
	Court Special Projects (292)	Clerk's Office Computer (293)	Payroll Clearing (999)	Schleppi Residential TIF (241)	Oxford TIF (240)									

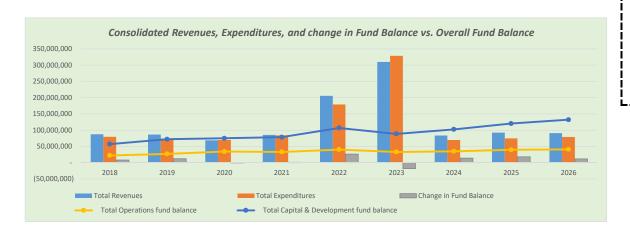
Note: This diagram displays the City's funds by fund classification and budgetary type as defined per the Government Accounting Standard's Board (GASB) and the Ohio Revised Code.

*Indicates funds established since the 2022 Annual Budget Program

2023 Annual Budget

Consolidated Presentation - All Funds

Consolidated Presentation - All Funds													
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Projected	2025 Projected	2026 Projected				
						•	3	,					
Income Tax	\$ 35,677,519 \$					\$ 51,163,988	,,	\$ 62,834,224	" , ,				
Real Property Tax	1,104,921	1,203,623	1,251,973	1,338,387	1,442,904	1,382,610	1,410,262	1,438,467	1,467,237				
Payments in Lieu of Taxes	7,220,516	7,639,413	9,843,154	10,542,087	11,660,774	11,803,476	11,924,790	12,047,454	12,171,483				
Rollback & Homestead	638,047	658,515	694,226	719,504	676,954	726,150	735,063	744,100	753,263				
Local Government Fund	38,320	56,803	73,637	135,544	117,364	90,000	89,100	88,209	87,327				
Funds from NACA/NAECA	4,533,343	3,526,778	3,874,340	5,120,913	13,550,476	52,399,378	6,649,378	6,999,378	7,674,378				
Gas Tax & Motor Vehicle License Tax	525,118	581,155	660,442	725,212	1,230,159	786,000	809,580	833,867	858,883				
Federal & State Grants	4,591,145	162,389	748,251	1,888,021	106,503,640	177,656,100	34,000	34,927	35,882				
Licenses & Permits	801,419	1,008,537	1,208,077	1,378,097	2,149,371	1,372,000	1,389,440	1,407,229	1,425,373				
Charges for Services	1,134,814	2,964,153	1,360,452	2,005,391	3,132,234	2,057,000	2,086,680	2,116,895	2,147,659				
Fines & Forfeitures	125,789	115,902	66,695	153,749	128,565	140,000	141,350	142,717	144,100				
Interest Income	1,444,099	2,150,225	1,200,769	542,068	1,725,338	1,989,000	1,220,170	1,202,275	1,285,343				
Other Revenue	4,158,811	2,631,067	3,784,014	3,594,863	3,000,631	4,630,363	2,663,757	2,696,558	2,729,776				
Total Operating Revenue	61,993,862	62,437,101	63,321,344	78,144,966	193,317,336	306,196,065	83,618,898	92,586,300	90,965,644				
Debt Proceeds	25,661,649	23,910,276	5,584,728	7,288,738	12,234,117	4,086,954	-	-					
Total Other Resources	25,661,649	23,910,276	5,584,728	7,288,738	12,234,117	4,086,954	-	-	-				
Total Revenues	87,655,511	86,347,377	68,906,071	85,433,704	205,551,453	310,283,020	83,618,898	92,586,300	90,965,644				



2023 Other Revenue:											
General Fund	\$	1,493,363									
Safety Town Fund		10,000									
Hotel Excise Tax Fund		170,000									
Healthy New Albany Fund		950,000									
Hinson Amphitheater Fund		5,000									
Law Enforcement Assistance		2,000									
Tota	1 \$	2,630,363									

City of New Albany, Ohio

2023 Annual Budget

Consolidated Presentation - All Funds

	Consolidated Presentation - All Funds (continued)														
	2018	2019	2020	2021	2022	2023	2024	2025	2026						
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected						
Police	4,179,206	4,583,878	5,070,539	5,558,551	6,433,735	8,086,751	8,178,234	8,284,178	8,433,308						
Community Development	3,400,072	4,340,771	3,905,924	3,976,267	5,143,962	6,747,121	6,591,039	6,692,643	6,812,404						
Economic Development	13,250,845	16,086,754	13,827,811	19,199,103	16,836,639	18,257,231	20,288,901	22,734,077	22,237,458						
Public Service	3,684,730	3,845,145	3,899,350	4,516,423	5,019,903	7,198,990	7,339,789	7,477,262	7,646,803						
City Council	448,993	542,898	862,254	666,071	278,532	394,172	405,972	415,143	425,800						
Administrative Services	1,997,442	2,196,056	2,327,447	2,425,195	3,570,908	4,890,961	5,020,471	5,123,030	5,239,257						
City Attorney	281,376	252,976	275,762	215,658	166,872	379,000	386,580	394,312	402,198						
Finance	1,106,574	1,322,950	1,353,784	1,521,596	1,938,877	1,883,036	1,966,495	2,027,308	2,063,973						
General Administration	4,684,119	4,803,856	5,645,393	8,893,670	7,038,044	6,800,238	5,827,443	5,950,734	6,077,210						
Land & Building Maintenance	1,503,993	1,439,025	1,920,618	1,745,757	2,257,617	2,960,206	2,726,230	2,784,364	2,845,336						
Total Operating Expenditures	34,537,350	39,414,308	39,088,881	48,718,292	48,685,089	57,597,706	58,731,154	61,883,051	62,183,745						
Net operating rev over(under) operating exp	27,456,512	23,022,794	24,232,463	29,426,674	144,632,248	248,598,360	24,887,744	30,703,248	28,781,899						
Operating expenditures as a percent of revenues	55.71%	63.13%	61.73%	62.34%	25.18%	18.81%	70.24%	66.84%	68.36%						
Vehicles, Machinery & Equipment	610,393	405,294	1,703,313	1,009,250	1,117,631	2,598,800	764,183	1,276,668	1,413,038						
Land & Buildings	18,421,872	4,429,739	2,472,739	3,129,585	19,533,285	58,200,000	1,030,000	900,000	5,500,000						
Infrastructure	21,961,810	24,853,353	21,010,597	24,683,821	97,180,308	204,430,000	3,370,000	4,670,000	4,420,000						
Total Capital Expenditures	40,994,075	29,688,387	25,186,649	28,822,656	117,831,224	265,228,800	5,164,183	6,846,668	11,333,038						
Principal & Interest Payments	4,040,469	5,100,729	5,289,690	6,527,102	12,721,435	5,793,704	5,804,047	5,809,508	5,826,650						
Cost of Issuance	-	-	-	-	75,500	-	-	-	-						
Total Debt Service Expenditures	4,040,469	5,100,729	5,289,690	6,527,102	12,796,935	5,793,704	5,804,047	5,809,508	5,826,650						
Total Expenditures	79,571,894	74,203,423	69,565,220	84,068,049	179,313,247	328,620,209	69,699,385	74,539,227	79,343,433						
Excess (def) of revenues over expenditures	8,083,617	12,143,954	(659,148)	1,365,655	26,238,206	(18,337,190)	13,919,514	18,047,073	11,622,211						
Fund balances at beginning of year	47,801,763	57,071,902	72,217,720	74,999,234	78,428,544	106,756,531	88,505,755	102,425,269	120,472,341						
Lapsed Encumbrances/Est. Appropriations	1,186,522	3,001,864	3,440,662	2,063,655	2,089,781	86,414	-	-	-						
Fund balances at end of year	\$ 57,071,902 \$	72,217,720	\$ 74,999,234	\$ 78,428,544	\$ 106,756,531	\$ 88,505,755	\$ 102,425,269	\$ 120,472,341	\$ 132,094,552						
Breakdown of Fund Balance:															
Operations:															
General (65% Reserve & Severance Liability)	11,371,720	12,442,212	13,220,536	13,713,865	15,962,323	20,788,871	21,309,974	21,671,946	22,109,131						
General (Unreserved)	4,569,093	8,642,460	14,040,895	12,901,856	15,972,293	5,376,355	6,201,084	10,020,473	10,095,370						
Restricted	6,218,790	5,872,695	6,990,859	6,292,257	8,355,334	6,712,959	7,352,022	8,047,239	8,700,200						
Economic Opportunity Zone	-,,. 00	-,-,-,-,-	0	(0)	-,,	-,,,,,,,,	-	-,,-,-,-	-,· -, - ,-						
Total Operations fund balance	22,159,603	26,957,366	34,252,291	32,907,979	40,289,949	32,878,185	34,863,080	39,739,658	40,904,701						
Capital & Development:	, , ==	. , . ,	, , , , , , , ,	., .,	, , , , , , , , , , , , , , , , , , , ,	., . ,	, , ==	, , , , , , , , , , , , , , , , , , , ,	, ,,						
Capital Improvement	9,984,051	17,673,926	11,556,409	19,280,984	20,819,705	20,624,939	23,864,084	28,632,056	30,976,929						
Tax Increment Financing - Residential	4,786,691	6,590,144	8,349,072	10,072,066	6,732,160	3,993,366	5,777,702	7,586,235	9,415,500						
Tax Increment Financing - Commercial	3,279,812	3,184,138	3,994,316	4,779,397	7,456,991	9,762,847	13,090,759	16,374,276	19,709,965						
Other Capital & Related	16,861,744	17,812,147	16,847,147	11,388,119	31,457,726	21,246,415	24,829,643	28,140,114	31,087,455						
Total Capital & Development fund balance	34,912,299	45,260,354	40,746,943	45,520,565	66,466,581	55,627,568	67,562,186	80,732,681	91,189,849						

2023 Annual Budget Fund Diagram - By Operation Type

		OPERATION	'S			CAPITA	L 당 DEVELOP.	MENT		FIDUCIARY
<u>GENERAL</u>	<u>resti</u>	RICTED (Special Re	<u>venue)</u>	ECONOMIC OPPORTUNITY ZONE (Clearing)	CAPITAL IMPROVEMENT	TAX INCREMENT - RESID	FINANCING (TIF) ENTIAL	TAX INCREMENT FINANCING (TIF) - COMMERCIAL	OTHER CAPITAL & RELATED	CUSTODIAL & NON- BUDGETARY
General (101)	Street CMR (201)	Alcohol Education (210)	Healthy New Albany Facilities (281)	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)	Hinson Amphitheater (282)	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)	Subdivison Development (228)**	Oak Grove II EOZ (225)	Water & Sanitary Sewer Imporovement (405)	Hawksmoor TIF (231)	Balfour Green TIF (238)	Village Center TIF (252)	Capital Equipment Replacement (415)	Columbus Annexation (909)
	Economic Development - NAECA (221)	OneOhio Opiod Settlement (214)*	Builders Escrow (229)**	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)	K-9 Patrol (216)	Alcohol Indigent (290)		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)	Safety Town (217)	Mayors Court Computer (291)			Richmond SQ TIF (234)	Oxford TIF (240)	Village Center II TIF (259)	Clean Ohio Grant (406)	Payroll Clearing (999)
	Local Fiscal Recovery (272)	DUI Grant (218)	Court Special Projects (292)			Tidewater I TIF (235)		Schleppi Commercial TIF (255)	OPWC Grants	Mayor's Court
	Hotel Excise Tax (280)	Law Enforcement Assistance (219)	Clerk's Office Computer (293)			·				Police Unadjudicated Forfeitures*

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 2022 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

			Cons	solidate	d Presentation	- 2023 - By O _J	peration				
		(perations				Caj	oital & Developr	nent		
	General	Restricte		nomic nity Zone	Total Operations	Capital Improvement	TIF - Residential	TIF - Commercial	Other Capital & Related	Total Capital & Development	Combined Total
Income Tax		.472 \$	- \$ 1	4,967,518		\$ 5,546,780	\$ -	\$ -	\$ 2,769,218	\$ 8,315,999	\$ 51,163,988
Real Property Tax	1,382		-	-	1,382,610	-	-	-	-	-	1,382,610
Payments in Lieu of Taxes	125		-	-	125,000	-	5,440,476	6,238,000	-	11,678,476	11,803,476
Rollback & Homestead	145		-	-	145,150	-	575,000	6,000	-	581,000	726,150
Local Government Fund	90	,000	-	-	90,000	-	-	-	-		90,000
Funds from NACA		- 6,649		-	6,649,378	-	-	-	45,750,000	45,750,000	52,399,378
Gas Tax & Motor Vehicle License Tax			,000	-	786,000		-	-			786,000
Federal & State Grants			,100	-	33,100	723,000	-	-	176,900,000	177,623,000	177,656,100
Licenses & Permits	872		,000	-	1,372,000		-	-	-		1,372,000
Charges for Services	279		,000	-	1,537,000	520,000	-	-	-	520,000	2,057,000
Fines & Forfeitures	120		,000	-	140,000	-	-	-	-	-	140,000
Interest Income	950		,000	-	1,014,000	850,000		-	125,000	975,000	1,989,000
Other Revenue	1,493			-	2,630,363	# 000 MOO	2,000,000		-	2,000,000	4,630,363
Total Operating Revenue	33,337	595 10,44	,478 1	4,967,518	58,752,591	7,639,780	8,015,476	6,244,000	225,544,218	247,443,475	306,196,065
Debt Proceeds						4,086,954				4,086,954	4,086,954
Transfer In	300	,000 20	,500		320,500	6,000,000			9,141,975	15,141,975	15,462,475
Advance In	1,178		-		1,178,563					_	1,178,563
Total Other Resources	1,478	563 20	,500	-	1,499,063	10,086,954	-	-	9,141,975	19,228,929	20,727,992
Total Revenues	34,816	,158 10,46	,978 1	4,967,518	60,251,654	17,726,735	8,015,476	6,244,000	234,686,193	266,672,404	326,924,058
Police	7,882	908 90	,843		8,086,751	_	_	_			8,086,751
Community Development	4,977			4,967,518	25,004,352						25,004,352
Public Service	6,733		,000	1,507,510	7,198,990						7,198,990
City Council	394		,000		394,172						394,172
Administrative Services	4,886		,000		4,890,961						4,890,961
City Attorney	379		,000		379,000						379,000
Finance	1,736				1,736,536	106,500			40,000	146,500	1,883,036
General Administration	1,302		,221		1,482,738	100,500	1,994,500	3,323,000	10,000	5,317,500	6,800,238
Land & Building Maintenance	2,190		,000		2,960,206		1,551,555	0,020,000	_	5,517,555	2,960,206
Total Operating Expenditures	30,483		,	4,967,518	52,133,706	106,500	1,994,500	3,323,000	40,000	5,464,000	57,597,706
Net revenue over (under) operating expenditures	4,332	,747 3,78.	,201	-	8,117,948	17,620,235	6,020,976	2,921,000	234,646,193	261,208,404	269,326,352
Vehicles, Machinery & Equipment				_	_	15,000	_		2,583,800	2,598,800	2,598,800
Land & Buildings		- 1.00	,000		1,000,000	7,200,000	5,000,000		45,000,000	57,200,000	58,200,000
Infrastructure			,000		850,000	10,600,000	1,500,000		191,480,000	203,580,000	204,430,000
Total Capital Expenditures		- 1,850	,000	-	1,850,000	17,815,000	6,500,000	-	239,063,800	263,378,800	265,228,800
Principal & Interest Payments		-			-	-	-	-	5,793,704	5,793,704	5,793,704
Total Debt Service Expenditures		-	-	-	-	-	-	-	5,793,704	5,793,704	5,793,704
Transfer to Debt Service	433	365 2,61	,903	-	3,052,268	-	2,126,294	615,144	_	2,741,438	5,793,706
Transfer to Severance Liability	300	,000	-		300,000					_	300,000
Transfer to Capital Improvements	5,000	,000	-		5,000,000	-	-	-	-	-	5,000,000
Transfer to Park Improvements	1,000	,000	-		1,000,000	-	-	-	-	-	1,000,000
Transfer to Capital Equipment Replacement	3,348	.271	-		3,348,271	-	-	-	-	-	3,348,271
Transfer to K9 Patrol	20	500	-		20,500	-	-	-	-	-	20,500
Advances Out		- 1,04	,087		1,045,087	-	133,476	-	-	133,476	1,178,563
Total Transfers/Advances to Other Funds	10,102	,136 3,66	,990	-	13,766,126	-	2,259,770	615,144	-	2,874,914	16,641,040
Total Expenditures	40,585	547 12,19	,767 1	4,967,518	67,749,832	17,921,500	10,754,270	3,938,144	244,897,504	277,511,418	345,261,250
Excess (def) of revenues over expenditures	(5,769	,389) (1,72	7,789)	-	(7,498,178)	(194,765)	(2,738,794)	2,305,856	(10,211,310)	(10,839,014)	(18,337,192
Fund balances at beginning of year	31,934			-	40,289,949	20,819,705	6,732,160	7,456,991	31,457,726	66,466,581	106,756,531
Lapsed Encumbrances/Est. Appropriations			,414	-	86,414	-	-	-	-	-	86,414
Fund balances at end of year	26,165	.226 6,71	.959	-	32,878,185	20,624,939	3,993,366	9,762,847	21,246,415	55,627,568	88,505,753

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.



Joseph F. Stefanov Circle, 2022

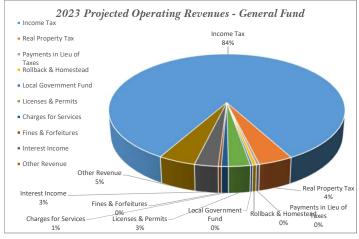
2023 Annual Budget

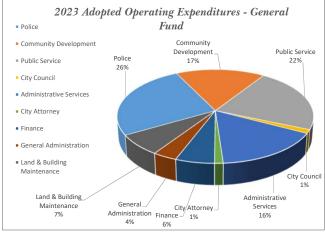
Operations	- General	

	General	Severance Liability	Total
Income Tax	27,880,472	-	27,880,472
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	90,000	-	90,000
Licenses & Permits	872,000	-	872,000
Charges for Services	279,000	-	279,000
Fines & Forfeitures	120,000	-	120,000
Interest Income	950,000	-	950,000
Other Revenue	1,493,363	-	1,493,363
Total Operating Revenue	33,337,595	-	33,337,595
Advance In	1,178,563	-	1,178,563
Total Other Resources	1,178,563	300,000	1,478,563
Total Revenues	34,516,158	300,000	34,816,158
Police	7,882,908	-	7,882,908
Community Development	4,977,121	_	4,977,121
Public Service	6,733,990	_	6,733,990
City Council	394,172	_	394,172
Administrative Services	4,886,961	_	4,886,961
City Attorney	379,000	_	379,000
Finance	1,736,536	_	1,736,536
General Administration	1,082,517	220,000	1,302,517
Land & Building Maintenance	2,190,206	_	2,190,206
Total Operating Expenditures	30,263,411	220,000	30,483,411
Net operating rev over(under) operating exp	4,252,747	80,000	4,332,747
Transfer to Debt Service	433,365	-	433,365
Transfer to Severance Liability	300,000	-	300,000
Transfer to Capital Improvements	5,000,000	-	5,000,000
Transfer to Park Improvements	1,000,000	-	1,000,000
Transfer to Capital Equipment Replacement	3,348,271	-	3,348,271
Transfer to K9 Patrol	20,500	-	20,500
Total Transfers/Advances to Other Funds	10,102,136	-	10,102,136
Total Expenditures	40,365,547	220,000	40,585,547
Excess (def) of revenues over expenditures	(5,849,389)	80,000	(5,769,389)
Fund balances at beginning of year	30,896,961	1,037,654	31,934,615
Lapsed Encumbrances/Est. Appropriations	-	-	
Fund balances at end of year	25,047,573	1,117,654	26,165,226

2023 Annual Budget

	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Income Tax	\$ 19,888,263 \$	21,526,836 \$	21,965,716 \$	27,390,466 \$	27,156,356	\$ 27,880,472 \$	29,523,313	\$ 34,326,982 \$	32,478,643
Real Property Tax	1,104,921	1,203,623	1,251,973	1,338,387	1,442,904	1,382,610	1,410,262	1,438,467	1,467,237
Payments in Lieu of Taxes	-	124,954	122,160	120,134	120,832	125,000	125,000	125,000	125,000
Rollback & Homestead	125,745	125,864	126,563	138,902	140,989	145,150	148,053	151,014	154,034
Local Government Fund	38,320	56,803	73,637	135,544	117,364	90,000	89,100	88,209	87,327
Federal & State Grants	-	2,531	43,272	-	14,715	-	-	-	-
Licenses & Permits	512,132	660,603	582,643	861,791	978,189	872,000	889,440	907,229	925,373
Charges for Services	174,044	242,738	148,189	295,299	341,374	279,000	281,790	284,608	287,454
Fines & Forfeitures	119,536	110,203	63,204	144,400	112,170	120,000	121,200	122,412	123,636
Interest Income	376,822	701,751	522,457	253,024	557,041	950,000	150,000	100,000	150,000
Other Revenue	1,317,085	1,423,006	2,042,728	1,260,621	1,495,030	1,493,363	1,508,297	1,523,380	1,538,613
Total Operating Revenue	23,656,869	26,178,912	26,942,543	31,938,568	32,476,963	33,337,595	34,246,455	39,067,300	37,337,318
Operating Revenue Increase/Decrease over PY		10.66%	2.92%	18.54%	1.69%	2.65%	2.73%	14.08%	-4.43%
Advance In	1,000,000	-	275,000	85,597	629,937	1,178,563	135,960	140,039	144,240
Total Other Resources	1,000,000	-	275,000	85,597	629,937	1,178,563	135,960	140,039	144,240
Total Revenues	24,656,869	26,178,912	27,217,543	32,024,165	33,106,900	34,516,158	34,382,415	39,207,340	37,481,558





Hotel Excise Tax \$	510,000
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	688,163
Other	10,200
Total \$	1,493,363

2023 Annual Budget

	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Police	4,153,568	4,562,983	5,042,959	5,514,829	6,374,625	7,882,908	8,077,907	8,181,381	8,327,972
Community Development	2,561,004	3,070,696	3,054,819	2,724,727	3,763,598	4,977,121	5,115,939	5,212,290	5,326,640
Public Service	3,393,731	3,544,372	3,729,020	4,311,491	4,710,396	6,733,990	6,945,139	7,077,823	7,242,430
City Council	448,993	542,898	862,254	666,071	278,532	394,172	405,972	415,143	425,800
Administrative Services	1,996,667	2,196,056	2,327,447	2,425,195	3,570,908	4,886,961	5,017,471	5,120,030	5,236,257
City Attorney	281,376	252,976	275,762	215,658	166,872	379,000	386,580	394,312	402,198
Finance	1,010,628	1,220,430	1,250,923	1,387,894	1,480,722	1,736,536	1,784,492	1,822,857	1,865,561
General Administration	673,236	715,663	586,683	682,802	848,477	1,082,517	1,105,378	1,128,789	1,152,837
Land & Building Maintenance	1,044,018	1,024,989	1,471,538	1,293,406	1,766,899	2,190,206	2,226,230	2,269,364	2,314,886
Total Operating Expenditures	15,563,221	17,131,062	18,601,405	19,222,073	22,961,029	30,263,411	31,065,108	31,621,989	32,294,580
Operating Expenditures Increase/Decrease over PY		10.07%	8.58%	3.34%	19.45%	31.80%	2.65%	1.79%	2.13%
Net operating rev over(under) operating exp \$	8,093,648 \$	9,047,850 \$	8,341,139 \$	12,716,495 \$	9,515,934	\$ 3,074,184 \$	3,181,347 \$	7,445,312 \$	5,042,738
Operating expenditures as a percent of revenues	65.79%	65.44%	69.04%	60.18%	70.70%	90.78%	90.71%	80.94%	86.49%
Vehicles, Machinery & Equipment	39,985	-	-	-	-	-	-	-	-
Land & Buildings	24,893	650	20,581	-	-	-	-	_	-
Infrastructure	50,000	50,000	-	-	_	_	_	_	-
Total Capital Expenditures	114,878	50,650	20,581	-	-	-	-	-	-
Transfer to Debt Service	645,272	644,372	646,003	674,091	2,051,926	433,365	434,967	432,518	437,367
Transfer to Severance Liability	460,000	100,000	-	100,000	-	300,000	200,000	200,000	200,000
Transfer to Capital Improvements	2,000,000	2,500,000	-	8,000,000	-	5,000,000	-	-	-
Transfer to Park Improvements	1,300,000		-	-	500,000	1,000,000	-	1,100,000	2,500,000
Transfer to Infrastructure Replacement	1,800,000	_	-	-	_	· · · · · ·	-	500,000	500,000
Transfer to Capital Equipment Replacement	1,743,705	990,351	1,457,582	1,282,986	1,383,716	3,348,271	1,285,803	1,130,561	1,006,408
Transfer to Water & Sanitary Sewer Improvement	2,540,000	· -	750,000	-	_	-	-	_	_
Transfer to Hinson Amphitheater	-	_	-	-	100,000	-	30,000	20,000	10,000
Transfer to K9 Patrol	_	-	14,600	14,600	19,000	20,500	20,705	20,912	21,121
Advances Out	1,000,000	275,000	-	4,000,000	1,592,165	-	-	-	-
Total Transfers/Advances to Other Funds	11,488,977	4,509,723	2,868,185	14,071,677	5,646,807	10,102,136	1,971,475	3,403,990	4,674,897
Total Expenditures	27,167,076	21,691,435	21,490,170	33,293,750	28,607,836	40,365,547	33,036,583	35,025,979	36,969,477
Excess (def) of revenues over expenditures	(2,510,207)	4,487,477	5,727,373	(1,269,585)	4,499,064	(5,849,389)	1,345,832	4,181,361	512,082
Fund balances at beginning of year	16,585,078	14,685,186	19,777,650	26,131,808	25,396,204	30,896,961	25,047,573	26,393,404	30,574,765
Lapsed Encumbrances/Est. Appropriations	610,316	604,987	626,785	533,980	1,001,694	Ф 05 045 550 Ф	- OC 909 404 A	90 F74 7CF #	91.000.045
Fund balances at end of year \$	14,685,186 \$	19,777,650 \$	26,131,808 \$	25,396,204 \$	30,896,961	\$ 25,047,573 \$	26,393,404 \$	30,574,765 \$	31,086,847
Reserve Balance (65% of Operating Budget) \$	10,116,093 \$	11,135,191 \$	12,090,913 \$	12,494,348 \$	14,924,669	\$ 19,671,217 \$	20,192,320 \$	20,554,293 \$	20,991,477
Excess Balance \$	4,569,093 \$	8,642,460 \$	14,040,895 \$	12,901,856 \$	15,972,293	\$ 5,376,355 \$	6,201,084 \$	10,020,473 \$	10,095,370



2023 Annual Budget

			Severance Li	ability Fund					
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Transfer In	\$ 460,000 \$	100,000 \$	- \$	100,000 \$	- \$	300,000 \$	200,000 \$	200,000 \$	200,000
Total Other Resources	460,000	100,000	-	100,000	-	300,000	200,000	200,000	200,000
Total Revenues	460,000	100,000	-	100,000	-	300,000	200,000	200,000	200,000
General Administration	47,185	48,606	177,398	10,105	181,864	220,000	200,000	200,000	200,000
Total Operating Expenditures	47,185	48,606	177,398	10,105	181,864	220,000	200,000	200,000	200,000
Net operating rev over(under) operating exp	412,815	51,394	(177,398)	89,895	(181,864)	80,000	80,000	80,000	80,000
Total Expenditures	47,185	48,606	177,398	10,105	181,864	220,000	200,000	200,000	200,000
Excess (def) of revenues over expenditures	412,815	51,394	(177,398)	89,895	(181,864)	80,000	-	-	-
Fund balances at beginning of year	842,812	1,255,627	1,307,021	1,129,623	1,219,518	1,037,654	1,117,654	1,117,654	1,117,654
Lapsed Encumbrances/Est. Appropriations	-	-	-	(1)	0	-	-	-	-
Fund balances at end of year	\$ 1,255,627 \$	1,307,021 \$	1,129,623 \$	1,219,518 \$	1,037,654 \$	1,117,654 \$	1,117,654 \$	1,117,654 \$	1,117,654

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 4511.19(G)(5)(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.

OneOhio Opioid Settlement Fund:

The OneOhio Opioid Settlement fund accounts for settlement monies received from the State of Ohio's settlement agreement with opioids distributors that are restricted for approved purposes within the OneOhio MOU such as programming to address and implement efforts to lessen the impact of and reduce opioid addiction.

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.

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 Recovery 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.

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.

2023 Annual Budget Fund Summaries - Operations - Restricted

Federal & State Grants Licenses & Permits Charges for Services Fines & Forfeitures Interest Income Other Revenue Total Operating Revenue 7 Transfer In Total Other Resources Total Revenues 7 Police Community Development Public Service Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8		State Highway	Permissive Tax	Alcohol Education	Drug Use Prev. Prog. Grant	Law Enforcement & Education	OneOhio Opioid Settlement
Gas Tax & Motor Vehicle License Tax Federal & State Grants Licenses & Permits Charges for Services Fines & Forfeitures Interest Income Other Revenue Total Operating Revenue 7 Transfer In Total Other Resources Total Revenues 7 Police Community Development Public Service Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	- - - 50,000	- - -	90,000	- - -	20,000	-	-
Federal & State Grants Licenses & Permits Charges for Services Fines & Forfeitures Interest Income Other Revenue Total Operating Revenue 7 Transfer In Total Other Resources Total Revenues 7 Police Community Development Public Service Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	- - - 50,000	- - -	90,000	- - -	20,000	-	-
Licenses & Permits Charges for Services Fines & Forfeitures Interest Income Other Revenue Total Operating Revenue 7 Transfer In Total Other Resources Total Revenues 7 Police Community Development Public Service Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp Total Capital Expenditures 8 Transfer to Debt Service Advances Out	-	- - - 5,000	- - -	-	20,000	_	
Charges for Services Fines & Forfeitures Interest Income Other Revenue Total Operating Revenue 7 Transfer In Total Other Resources Total Revenues 7 Police Community Development Public Service Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	-	- - - 5,000	- - -	-		<u>-</u>	3,100
Fines & Forfeitures Interest Income Other Revenue Total Operating Revenue 7 Transfer In Total Other Resources Total Revenues 7 Police Community Development Public Service Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	-	5,000	-		-	-	· -
Fines & Forfeitures Interest Income Other Revenue Total Operating Revenue 7 Transfer In Total Other Resources Total Revenues 7 Police Community Development Public Service Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	-	5,000	-	-	-	-	-
Other Revenue Total Operating Revenue 7 Transfer In Total Other Resources Total Revenues 7 Police Community Development Public Service Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	-	5,000		1,000	-	1,000	-
Total Operating Revenue 7 Transfer In Total Other Resources Total Revenues 7 Police Community Development Public Service 1 Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	-00,000		9,000	· -	-	· -	-
Transfer In Total Other Resources Total Revenues 7 Police Community Development Public Service Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	00,000	-	-	-	-	-	-
Total Other Resources Total Revenues 7 Police Community Development Public Service 1 Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out		51,000	99,000	1,000	20,000	1,000	3,100
Total Revenues 7 Police Community Development Public Service 1 Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	-	_	-	-	-	-	-
Police Community Development Public Service 1 Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	-	-	-	-	-	-	-
Community Development Public Service 1 Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	00,000	51,000	99,000	1,000	20,000	1,000	3,100
Community Development Public Service 1 Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	_	_	_	1,000	93,463	2,250	2,000
Public Service 1 Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	_	-	_	-,		-,	_,
Administrative Services General Administration Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp Land & Buildings Infrastructure Total Capital Expenditures 8 Transfer to Debt Service Advances Out	55,000	20,000	155,000	_	_	_	-
Commonstration	-		-	_	_	_	-
Land & Building Maintenance Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	_	-	_	_	_	_	_
Total Operating Expenditures 1 Net operating rev over(under) operating exp 5 Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	-	-	-	_	_	_	-
Land & Buildings Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	55,000	20,000	155,000	1,000	93,463	2,250	2,000
Infrastructure 8 Total Capital Expenditures 8 Transfer to Debt Service Advances Out	15,000	31,000	(56,000)	-	(73,463)	(1,250)	1,100
Total Capital Expenditures 8 Transfer to Debt Service Advances Out	-	-	-	-	-	-	-
Transfer to Debt Service Advances Out	00,000	20,000	30,000	-	-	-	-
Advances Out	00,000	20,000	30,000	-	-	-	-
	-	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Expenditures 9	55,000	40,000	185,000	1,000	93,463	2,250	2,000
Excess (def) of revenues over expenditures (2	55,000)	11,000	(86,000)	-	(73,463)	(1,250)	1,100
3 3 7	, ,	195,584	347,137	17,724	76,950	7,405	3,077
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year 3	67,788	206,584	261,137	17,724	3,487	6,155	4,177

2023 Annual Budget

Fund Summaries - Operations - Restricted (continued)

Economic Economic											
	Safety Town	DUI Grant	Law Enforcement Assistance	K-9 Patrol	Development (NACA)	Development (NAECA)	Local Coronaviru Relief				
Funds from NACA/NAECA	-	-	-	-	4,500,000	2,149,378					
Gas Tax & Motor Vehicle License Tax	-	-	-	-	-	-					
Federal & State Grants	-	10,000	-	-	-	-					
icenses & Permits	-	-	-	-	-	-					
harges for Services	43,000	-	-	-	-	-					
ines & Forfeitures	-	-	-	-	-	-					
nterest Income	-	-	-	-	-	-					
Other Revenue	10,000	-	2,000	-	-	-					
Total Operating Revenue	53,000	10,000	2,000	-	4,500,000	2,149,378					
ransfer In	-	-	-	20,500	-	-					
Total Other Resources	-	-	-	20,500	-	-					
Total Revenues	53,000	10,000	2,000	20,500	4,500,000	2,149,378					
Police	58,730	24,700	1,200	20,500	-	-					
Community Development	-	-	-	-	3,289,713	-					
ublic Service	-	-	-	-	135,000	-					
dministrative Services	-	-	-	-	-	-					
General Administration	-	-	-	-	-	-					
and & Building Maintenance	-	-	-	-	-	-					
Total Operating Expenditures	58,730	24,700	1,200	20,500	3,424,713	-					
Net operating rev over(under) operating exp	(5,730)	(14,700)	800	-	1,075,287	2,149,378					
and & Buildings	-	-	-	-	-	-					
nfrastructure	-	-	-	-	-	-					
Total Capital Expenditures	-	-	-	-	-	-					
Transfer to Debt Service	-	-	-	-	30,200	2,149,378					
dvances Out	-	-	-	-	1,045,087	-					
Total Transfers/Advances to Other Funds	-	-	-	-	1,075,287	2,149,378					
otal Expenditures	58,730	24,700	1,200	20,500	4,500,000	2,149,378					
Excess (def) of revenues over expenditures	(5,730)	(14,700)	800	-	-	-					
und balances at beginning of year apsed Encumbrances/Est. Appropriations	136,583	14,701	9,020	7,017	2,056,296	1					
Fund balances at end of year	130,853		9,820	7,017	2,056,296						

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted (continued)

		Operations -]	Restricted (con	itinued)			
	Local Fiscal Recovery	Hotel Excise Tax	Healthy New Albany Facilities	Hinson Amphitheater	Alcohol Indigent	Mayors Court Computer	Court Special Projects
Funds from NACA/NAECA	-	-	_	_	-	_	-
Gas Tax & Motor Vehicle License Tax	-	_	_	-	_	_	-
Federal & State Grants	_	_	_	-	<u>-</u>	<u>-</u>	-
Licenses & Permits	_	_	_	_	_	_	-
Charges for Services	_	_	_	15,000	_	_	
Fines & Forfeitures	_	_	_	-	1,000	4,000	8,000
Interest Income	_	_	_	_	1,000	1,000	0,000
Other Revenue		170,000	950.000	5.000	_	_	
Total Operating Revenue		170,000	950,000	20,000	1,000	4,000	8,000
Total Operating Revenue	-	170,000	930,000	20,000	1,000	4,000	8,000
Transfer In	-	-	-	-	-	-	-
Total Other Resources	-	-	-	-	-	-	-
Total Revenues	-	170,000	950,000	20,000	1,000	4,000	8,000
Police	_	_	_	_	_	_	_
Community Development	_	170,000	_	_	_	_	_
Public Service		1,0,000					
Administrative Services		_	_		1,000	1,000	1,000
General Administration	27,221		93,000	60,000	1,000	1,000	1,000
Land & Building Maintenance	27,221		770,000	00,000			
Total Operating Expenditures	27,221	170,000	863,000	60,000	1,000	1,000	1,000
Net operating rev over(under) operating exp	(27,221)	-	87,000	(40,000)	-	3,000	7,000
Land & Buildings	1,000,000	_	_	_	_	_	_
Infrastructure	1,000,000						
Total Capital Expenditures	1,000,000						
Transfer to Debt Service	_	_	439,325	_	_	_	_
Advances Out	_	_	100,040	_	_	_	_
Total Transfers/Advances to Other Funds	-	-	439,325	-	-	-	
Total Ermandituma	1,027,221	170,000	1,302,325	60,000	1,000	1,000	1,000
Total Expenditures	1,047,421	170,000	1,302,323	00,000	1,000	1,000	1,000
Excess (def) of revenues over expenditures	(1,027,221)	-	(352,325)	(40,000)	-	3,000	7,000
Fund balances at beginning of year	940,807	-	568,543	53,622	12,016	12,443	8,443
Lapsed Encumbrances/Est. Appropriations	86,414						<u> </u>
Fund balances at end of year	-	-	216,218	13,622	12,016	15,443	15,443

2023 Annual Budget

Fund Summaries - Operations - Restricted (continued)

		Operations -	Restricted (conti	inued)
	Clerk's Office Computer	Subdivision Development	Builder's Escrow	Total
Funds from NACA/NAECA	-	-	-	6,649,378
Gas Tax & Motor Vehicle License Tax	-	-	-	786,000
Federal & State Grants	=	-	=	33,100
Licenses & Permits	=	-	500,000	500,000
Charges for Services	-	1,200,000	-	1,258,000
Fines & Forfeitures	5,000	-	-	20,000
Interest Income	-	-	-	64,000
Other Revenue	-	-	-	1,137,000
Total Operating Revenue	5,000	1,200,000	500,000	10,447,478
Transfer In	-	-	-	20,500
Total Other Resources	-	-	-	20,500
Total Revenues	5,000	1,200,000	500,000	10,467,978
Police	-	-	-	203,843
Community Development	-	1,000,000	600,000	5,059,713
Public Service	-	-	-	465,000
Administrative Services	1,000	-	-	4,000
General Administration	-	-	-	180,221
Land & Building Maintenance	-	-	-	770,000
Total Operating Expenditures	1,000	1,000,000	600,000	6,682,777
Net operating rev over(under) operating exp	4,000	200,000	(100,000)	3,785,201
Land & Buildings	-	-	-	1,000,000
Infrastructure	-	-	-	850,000
Total Capital Expenditures	-	-	-	1,850,000
Transfer to Debt Service	-	-	-	2,618,903
Advances Out	-	-	-	1,045,087
Total Transfers/Advances to Other Funds	-	-	-	3,663,990
Total Expenditures	1,000	1,000,000	600,000	12,196,767
Excess (def) of revenues over expenditures	4,000	200,000	(100,000)	(1,728,789)
Fund balances at beginning of year	5,287	1,705,174	1,609,717	8,355,334
Lapsed Encumbrances/Est. Appropriations	-			86,414
Fund balances at end of year	9,287	1,905,174	1,509,717	6,712,959

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

	Street Construction, Maintenance & Repair Fund												
		2018	2019	2020	2021	2022	2023	2024	2025	2026			
		Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected			
Gas Tax & Motor Vehicle License Tax	\$	417,630 \$	470,028 \$	539,607 \$	592,617 \$	596,540	\$ 650,000 \$	669,500 \$	689,585 \$	710,273			
Interest Income		20,624	45,041	31,108	13,577	14,428	50,000	51,500	53,045	54,636			
Total Operating Revenue		438,254	515,069	570,715	606,193	610,968	700,000	721,000	742,630	764,909			
Total Revenues		438,254	515,069	570,715	606,193	610,968	700,000	721,000	742,630	764,909			
Public Service		79,128	67,835	120,201	125,110	152,656	155,000	159,650	164,440	169,373			
Total Operating Expenditures		79,128	67,835	120,201	125,110	152,656	155,000	159,650	164,440	169,373			
Net operating rev over(under) operating exp		359,126	447,233	450,514	481,083	458,312	545,000	561,350	578,191	595,536			
Infrastructure		151,259	283,304	310,606	794,247	1,000,000	800,000	300,000	300,000	300,000			
Total Capital Expenditures		151,259	283,304	310,606	794,247	1,000,000	800,000	300,000	300,000	300,000			
Total Expenditures		230,387	351,139	430,807	919,357	1,152,656	955,000	459,650	464,440	469,373			
Excess (def) of revenues over expenditures		207,867	163,929	139,908	(313,164)	(541,688)	(255,000)	261,350	278,191	295,536			
Fund balances at beginning of year		675,020	933,100	1,111,252	1,398,908	1,101,595	567,788	312,788	574,138	852,329			
Lapsed Encumbrances/Est. Appropriations		50,213	14,223	147,748	15,850	7,882	-	-	-	-			
Fund balances at end of year	\$	933,100 \$	1,111,252 \$	1,398,908 \$	1,101,595 \$	567,788	\$ 312,788 \$	574,138 \$	852,329 \$	1,147,865			

	State Highway Fund												
		2018	2019	2020	2021	2022	2023	2024	2025	2026			
		Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected			
Gas Tax & Motor Vehicle License Tax	\$	33,862 \$	38,110 \$	43,752 \$	48,050 \$	48,368	\$ 46,000 \$	47,380 \$	48,801 \$	50,265			
Interest Income		2,103	4,138	3,295	1,451	3,261	5,000	5,150	5,305	5,464			
Total Operating Revenue		35,965	42,248	47,047	49,501	51,630	51,000	52,530	54,106	55,729			
Total Revenues		35,965	42,248	47,047	49,501	51,630	51,000	52,530	54,106	55,729			
Public Service		18,322	8,292	17,130	15,257	3,850	20,000	20,000	20,000	20,000			
Total Operating Expenditures		18,322	8,292	17,130	15,257	3,850	20,000	20,000	20,000	20,000			
Net operating rev over(under) operating exp		17,643	33,956	29,918	34,244	47,780	31,000	32,530	34,106	35,729			
Infrastructure		11,450	-	39,155	12,479	-	20,000	20,000	20,000	20,000			
Total Capital Expenditures		11,450	-	39,155	12,479	-	20,000	20,000	20,000	20,000			
Total Expenditures		29,772	8,292	56,285	27,736	3,850	40,000	40,000	40,000	40,000			
Excess (def) of revenues over expenditures		6,193	33,956	(9,238)	21,765	47,780	11,000	12,530	14,106	15,729			
Fund balances at beginning of year		90,758	98,219	132,175	123,363	146,404	195,584	206,584	219,114	233,220			
Lapsed Encumbrances/Est. Appropriations		1,268	-	425	1,276	1,400	-	-	-	-			
Fund balances at end of year	\$	98,219 \$	132,175 \$	123,363 \$	146,404 \$	195,584	\$ 206,584 \$	219,114 \$	233,220 \$	248,949			

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Fund Summaries - Operations - Restricted

	Permissive Tax Fund												
		2018	2019	2020	2021	2022	2023	2024	2025	2026			
		Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected			
Gas Tax & Motor Vehicle License Tax	\$	73,626 \$	73.017 \$	77.083 \$	84,545 \$	585.251	\$ 90,000	\$ 92.700	\$ 95,481	\$ 98.345			
Interest Income		3,679	6,856	5,078	2,505	9,460	9,000	9,270	9,548	9,835			
Total Operating Revenue		77,305	79,874	82,161	87,049	594,711	99,000	101,970	105,029	108,180			
Total Revenues		77,305	79,874	82,161	87,049	594,711	99,000	101,970	105,029	108,180			
Public Service		65,000	61,645	33.000	39,564	53,000	155,000	115,000	115,000	115,000			
Total Operating Expenditures		65,000	61,645	33,000	39,564	53,000	155,000	115,000	115,000	115,000			
Net operating rev over(under) operating exp		12,305	18,229	49,161	47,485	541,711	(56,000	(13,030)	(9,971)	(6,820)			
Infrastructure		-	-	7,332	-	6,072	30,000	-	-	-			
Total Capital Expenditures		-	-	7,332	-	6,072	30,000	-	-	-			
Transfer to Capital Improvements		-	-	-	-	500,000	-	-	-	-			
Total Transfers/Advances to Other Funds		-	-	-	-	500,000	-	-	-	-			
Total Expenditures		65,000	61,645	40,332	39,564	559,072	185,000	115,000	115,000	115,000			
Excess (def) of revenues over expenditures		12,305	18,229	41,829	47,485	35,639	(86,000	(13,030)	(9,971)	(6,820)			
Fund balances at beginning of year		156,210	178,264	199,957	241,786	308,128	347,137	261,137	248,107	238,136			
Lapsed Encumbrances/Est. Appropriations	ф.	9,749	3,465	- 041 500 5	18,857	3,370	. OCT 10m	ф 040.10 -	- ann 100	ф одгете			
Fund balances at end of year	\$	178,264 \$	199,957 \$	241,786 \$	308,128 \$	347,137	\$ 261,137	\$ 248,107	\$ 238,136	\$ 231,316			

2023 Annual Budget Fund Summaries - Operations - Restricted

	Alcohol Education Fund												
		2018	2019	2020	2021	2022	2023	2024	2025	2026			
		Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected			
Fines & Forfeitures	\$	700 \$	1,130 \$	900 \$	2,630 \$	958	\$ 1,000 \$	1,030 \$	1,061	\$ 1,093			
Total Operating Revenue	-	700	1,130	900	2,630	958	1,000	1,030	1,061	1,093			
Total Revenues		700	1,130	900	2,630	958	1,000	1,030	1,061	1,093			
Police		-	500	-	337	-	1,000	1,030	1,061	1,093			
Total Operating Expenditures		-	500	-	337	-	1,000	1,030	1,061	1,093			
Net operating rev over(under) operating exp		700	630	900	2,293	958	-	-	-	-			
Total Expenditures		-	500		337	-	1,000	1,030	1,061	1,093			
Excess (def) of revenues over expenditures		700	630	900	2,293	958	-	-	-	-			
Fund balances at beginning of year		12,244	12,944	13,574	14,474	16,766	17,724	17,724	17,724	17,724			
Lapsed Encumbrances/Est. Appropriations		-	-	-	(1)	-	-	-	-	-			
Fund balances at end of year	\$	12,944 \$	13,574 \$	14,474 \$	16,766 \$	17,724	\$ 17,724 \$	17,724 \$	17,724	\$ 17,724			

Drug Use Prevention Program Grant Fund													
		2018 2019		2020	2021 2022		2023	2024	2025	2026			
		Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected			
Federal & State Grants	\$	17,766 \$	-	\$ 10,298 \$	10,298 \$	3,487	\$ 20,000	\$ 20,600 \$	21,218	21,855			
Total Operating Revenue		17,766	-	10,298	10,298	3,487	20,000	20,600	21,218	21,855			
Total Revenues		17,766	-	10,298	10,298	3,487	20,000	20,600	21,218	21,855			
Police		-	-	-	-	-	93,463	20,600	21,218	21,855			
Total Operating Expenditures		-	-	-	-	-	93,463	20,600	21,218	21,855			
Net operating rev over(under) operating exp		17,766	-	10,298	10,298	3,487	(73,463)	-	-	-			
Total Expenditures		-	-	-	-	-	93,463	20,600	21,218	21,855			
Excess (def) of revenues over expenditures		17,766	-	10,298	10,298	3,487	(73,463)	-	-	-			
Fund balances at beginning of year		35,100	52,866	52,866	63,164	73,463	76,950	3,487	3,487	3,487			
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	e	52,866 \$	52,866	\$ 63,164 \$	73,463 \$	(0) 76,950	\$ 3,487	\$ 3,487 \$	3,487	3,487			

City of New Albany, Ohio

2023 Annual Budget

			Law l	Enforcement &	& Education 1	Fund				
	:	2018	2019	2020	2021	2022	2023	2024	2025	2026
	A	ctual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Fines & Forfeitures	\$	- \$	- \$	- \$	- \$	- 5	\$ 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
Police		-	500	664	-	1,000	2,250	1,000	1,000	1,000
Total Operating Expenditures		-	500	664	-	1,000	2,250	1,000	1,000	1,000
Net operating rev over(under) operating exp		-	(500)	(664)	-	(1,000)	(1,250)	-	-	-
Total Expenditures		-	500	664	-	1,000	2,250	1,000	1,000	1,000
Excess (def) of revenues over expenditures		-	(500)	(664)	-	(1,000)	(1,250)	-	-	-
Fund balances at beginning of year		9,568	9,568	9,068	8,404	8,405	7,405	6,155	6,155	6,155
Lapsed Encumbrances/Est. Appropriations	45		-	-	1	-	-	-	-	-
Fund balances at end of year	\$	9,568 \$	9,068 \$	8,404 \$	8,405 \$	7,405	\$ 6,155 \$	6,155 \$	6,155	\$ 6,155

			(OneOhio C	pioid S	Settleme	nt Fu	ınd				
	20	18	2019	2020		2021		2022	2023	2024	2025	2026
	Act	ual	Actual	Actual		Actual		Actual	Adopted	Projected	Projected	Projected
Federal & State Grants	\$	- \$	-	\$	- \$		- \$	3,077	\$ 3,100 \$	3,100 \$	3,100 \$	3,100
Total Operating Revenue		-	-		-		-	3,077	3,100	3,100	3,100	3,100
Total Revenues		-	-		-		-	3,077	3,100	3,100	3,100	3,100
Police		-	-				-	-	2,000	2,000	2,000	2,000
Total Operating Expenditures		-	-		-		-	-	2,000	2,000	2,000	2,000
Net operating rev over(under) operating exp		-	-		-		-	3,077	1,100	1,100	1,100	1,100
Total Expenditures		-	-		-		-	-	2,000	2,000	2,000	2,000
Excess (def) of revenues over expenditures		-	-		-		-	3,077	1,100	1,100	1,100	1,100
Fund balances at beginning of year		-	-		-		-	-	3,077	4,177	5,277	6,377
Lapsed Encumbrances/Est. Appropriations		-	-		-		-	-	-	-	-	
Fund balances at end of year	\$	- \$	-	\$	- \$		- \$	3,077	\$ 4,177 \$	5,277 \$	6,377 \$	7,477

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				Safety To	wn Fund					
		2018	2019	2020	2021	2022	2023	2024	2025	2026
		Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Charges for Services	\$	31,667 \$	30,242 \$	- \$	43,648 \$	41,718	\$ 43,000	\$ 44,290 \$	45,619	\$ 46,987
Other Revenue	Ψ	1,000	2,500	-	-	-	10,000	10,300	10,609	10,927
Total Operating Revenue		32,667	32,742	-	43,648	41,718	53,000	54,590	56,228	57,915
Total Revenues		32,667	32,742	-	43,648	41,718	53,000	54,590	56,228	57,915
Police		24,615	16,944	6,240	19,621	35,648	58,730	43,492	44,797	46,141
Total Operating Expenditures		24,615	16,944	6,240	19,621	35,648	58,730	43,492	44,797	46,141
Net operating rev over(under) operating exp		8,052	15,798	(6,240)	24,027	6,070	(5,730)	11,098	11,431	11,774
Total Expenditures		24,615	16,944	6,240	19,621	35,648	58,730	43,492	44,797	46,141
Excess (def) of revenues over expenditures		8,052	15,798	(6,240)	24,027	6,070	(5,730)	11,098	11,431	11,774
Fund balances at beginning of year		83,406	91,458	109,147	103,523	129,249	136,583	130,853	141,951	153,382
Lapsed Encumbrances/Est. Appropriations		-	1,891	616	1,699	1,264	-	-	-	-
Fund balances at end of year	\$	91,458 \$	109,147 \$	103,523 \$	129,249 \$	136,583	\$ 130,853	\$ 141,951 \$	153,382	\$ 165,156

			DUI Gra	nt Fund					
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Federal & State Grants	\$ 4,097 \$	1,082 \$	3,092 \$	7,080 \$	4,548	\$ 10,000 \$	10,300 \$	10,609 \$	10,927
Total Operating Revenue	4,097	1,082	3,092	7,080	4,548	10,000	10,300	10,609	10,927
Total Revenues	4,097	1,082	3,092	7,080	4,548	10,000	10,300	10,609	10,927
Police	1,023	-	3,092	7,080	4,548	24,700	10,300	10,609	10,927
Total Operating Expenditures	1,023	-	3,092	7,080	4,548	24,700	10,300	10,609	10,927
Net operating rev over(under) operating exp	3,074	1,082	-	-	-	(14,700)	-	-	-
Total Expenditures	1,023	-	3,092	7,080	4,548	24,700	10,300	10,609	10,927
Excess (def) of revenues over expenditures	3,074	1,082	-	-	-	(14,700)	-	-	-
Fund balances at beginning of year	10,545	13,619	14,701	14,701	14,701	14,701	1	1	1
Lapsed Encumbrances/Est. Appropriations	 -	-	-	(0)	-	-	-	-	-
Fund balances at end of year	\$ 13,619 \$	14,701 \$	14,701 \$	14,701 \$	14,701	\$ 1 \$	1 \$	1 \$	5 1

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			Lav	w Enforce	ment Assi	stance F	und				
	2018	3	2019	2020	202	1	2022	2023	2024	2025	2026
	Actu	al	Actual	Actual	Actu	al	Actual	Adopted	Projected	Projected	Projected
Other Revenue	\$	- \$	- \$		- \$	- \$	_	\$ 2,000 \$	2,060	2,122	2,185
Total Operating Revenue		-	-		-	-	-	2,000	2,060	2,122	2,185
Total Revenues		-	-		-	-	-	2,000	2,060	2,122	2,185
Police		-	-		-	-	-	1,200	1,200	1,200	1,200
Total Operating Expenditures		-	-		-	-	-	1,200	1,200	1,200	1,200
Net operating rev over(under) operating exp		-	-		-	-	-	800	860	922	985
Total Expenditures		-	-		-	-	-	1,200	1,200	1,200	1,200
Excess (def) of revenues over expenditures		-	-		-	-	-	800	860	922	985
Fund balances at beginning of year		9,020	9,020	9,0	20	9,020	9,020	9,020	9,820	10,680	11,602
Lapsed Encumbrances/Est. Appropriations		-	-		-	-	-	-	-	-	-
Fund balances at end of year	\$	9,020 \$	9,020 \$	9,0	20 \$	9,020 \$	9,020	\$ 9,820	10,680	11,602	12,587

				K-9 Patr	ol Fund					
		2018	2019	2020	2021	2022	2023	2024	2025	2026
	1	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Other Revenue	\$	2,500 \$	10,000 \$	- \$	- \$	-	\$ - \$	1,000 \$	1,000 \$	1,000
Total Operating Revenue		2,500	10,000	-	-	-	-	1,000	1,000	1,000
Transfer In		-	-	14,600	14,600	19,000	20,500	20,705	20,912	21,121
Total Other Resources		-	-	14,600	14,600	19,000	20,500	20,705	20,912	21,121
Total Revenues		2,500	10,000	14,600	14,600	19,000	20,500	21,705	21,912	22,121
Police		-	2,951	17,584	16,684	17,914	20,500	20,705	20,912	21,121
Total Operating Expenditures		-	2,951	17,584	16,684	17,914	20,500	20,705	20,912	21,121
Net operating rev over(under) operating exp		2,500	7,049	(2,984)	(2,084)	1,086	-	1,000	1,000	1,000
Total Expenditures		-	2,951	17,584	16,684	17,914	20,500	20,705	20,912	21,121
Excess (def) of revenues over expenditures		2,500	7,049	(2,984)	(2,084)	1,086	-	1,000	1,000	1,000
Fund balances at beginning of year		75	2,575	9,624	7,051	4,967	7,017	7,017	8,017	9,017
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$	2,575 \$	9,624 \$	7,051 \$	4,967 \$	964 7,017	\$ 7,017 \$	8,017 \$	9,017 \$	10,017

City of New Albany, Ohio

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		Econ	omic Develop	ment (NACA)	Fund				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Funds from NACA/NAECA	\$ 2,463,343 \$	3,049,010 \$	3,118,735 \$	3,012,895 \$	4,152,800	\$ 4,500,000 \$	4,500,000 \$	4,500,000 \$	4,500,000
Federal & State Grants	-	14,288	-	-	-	-	-	-	-
Other Revenue	1,669,103	-	-	-	-	-	-	-	-
Total Operating Revenue	4,132,446	3,063,298	3,118,735	3,012,895	4,152,800	4,500,000	4,500,000	4,500,000	4,500,000
Advance In	-	-	-	-	1,122,887	-	-	-	-
Total Other Resources	-	-	-	-	1,122,887	-	-	-	-
Total Revenues	4,132,446	3,063,298	3,118,735	3,012,895	5,275,687	4,500,000	4,500,000	4,500,000	4,500,000
Community Development	2,259,020	3,016,666	2,382,944	3,488,811	3,357,596	3,289,713	4,369,800	4,369,800	4,369,800
Public Service	128,548	163,000	-	25,000	100,000	135,000	100,000	100,000	100,000
Total Operating Expenditures	2,387,568	3,179,666	2,382,944	3,513,811	3,457,596	3,424,713	4,469,800	4,469,800	4,469,800
Net operating rev over(under) operating exp	1,744,879	(116,368)	735,791	(500,916)	1,818,091	1,075,287	30,200	30,200	30,200
Infrastructure	1,629	-	-	-	-	-	-	-	-
Total Capital Expenditures	1,629	-	-	-	-	-	-	-	-
Transfer to Debt Service	528,738	525,438	527,038	529,138	1,122,887	30,200	30,200	30,200	30,200
Advances Out	-	-	-	-	-	1,045,087	-	-	-
Total Transfers/Advances to Other Funds	528,738	525,438	527,038	529,138	1,122,887	1,075,287	30,200	30,200	30,200
Total Expenditures	2,917,935	3,705,104	2,909,982	4,042,949	4,580,483	4,500,000	4,500,000	4,500,000	4,500,000
Excess (def) of revenues over expenditures	1,214,512	(641,806)	208,753	(1,030,054)	695,204	-	-	-	-
Fund balances at beginning of year	762,149	2,340,719	1,868,923	2,294,402	1,317,219	2,056,296	2,056,296	2,056,296	2,056,296
Lapsed Encumbrances/Est. Appropriations	364,059	170,009	216,727	52,871	43,873	-	-	-	-
Fund balances at end of year	2,340,719	1,868,923	2,294,402	1,317,219	2,056,296	2,056,296	2,056,296	2,056,296	2,056,296

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			Econor	mic Developn	nent (NAECA)	Fund				
	:	2018	2019	2020	2021	2022	2023	2024	2025	2026
	A	ctual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Funds from NACA/NAECA	\$	- \$	452,768 \$	755,605 \$	2,108,018 \$	1,997,676	2,149,378 \$	2,149,378 \$	2,149,378 \$	2,149,378
Total Operating Revenue		-	452,768	755,605	2,108,018	1,997,676	2,149,378	2,149,378	2,149,378	2,149,378
Total Revenues		-	452,768	755,605	2,108,018	1,997,676	2,149,378	2,149,378	2,149,378	2,149,378
Net operating rev over(under) operating exp		-	452,768	755,605	2,108,018	1,997,676	2,149,378	2,149,378	2,149,378	2,149,378
Transfer to Debt Service		-	452,768	755,605	2,108,018	1,997,675	2,149,378	2,149,378	2,149,378	2,149,378
Total Transfers/Advances to Other Funds		-	452,768	755,605	2,108,018	1,997,675	2,149,378	2,149,378	2,149,378	2,149,378
Total Expenditures		-	452,768	755,605	2,108,018	1,997,675	2,149,378	2,149,378	2,149,378	2,149,378
Excess (def) of revenues over expenditures		-	-	-	(0)	1	-	-	-	-
Fund balances at beginning of year		-	-	-	-	-	1	1	1	1
Lapsed Encumbrances/Est. Appropriations		-	-	-	0	(0)	-	-	-	-
Fund balances at end of year		-	-	-	-	1	1	1	1	1

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			Loca	ıl Coronavi	rus Relief Fur	ıd				
	2018	2019		2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	A	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Federal & State Grants	\$	- \$	- \$	530,531 \$	- \$	-	\$	- \$	- \$	- \$
Interest Income		-	-	741	238	-		-	-	-
Total Operating Revenue		-	-	531,271	238	-		-	-	-
Total Revenues		-	-	531,271	238			-	-	-
General Administration		-	-	530,530	4,959	-		-	-	-
Total Operating Expenditures		-	-	530,530	4,959	-		-	-	-
Net operating rev over(under) operating exp		-	-	741	(4,721)	-		-	-	-
Total Expenditures		-	-	530,530	4,959	-		-	-	-
Excess (def) of revenues over expenditures		-	-	741	(4,721)	-		-	-	-
Fund balances at beginning of year		-	-	-	741	(0))	-	-	-
Lapsed Encumbrances/Est. Appropriations		-	-	-	3,980	0		-	-	-
Fund balances at end of year	•	-	-	741	(0)	-	•	-	-	-

			Local Fig	scal Re	covery Fund					
	2018	2019	2020		2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual		Actual	Actual	Adopted	Projected	Projected	Projected
Federal & State Grants	\$ - \$		\$	- \$	572,622 \$	577,194	\$ - \$	- S		\$ -
Total Operating Revenue	-	-		-	572,622	577,194	-	-	-	-
Total Revenues	-	-		-	572,622	577,194	-	-	-	-
General Administration	-	_		_	118,023	37,880	27,221	_	_	_
Total Operating Expenditures	-	-		-	118,023	37,880	27,221	-	-	-
Net operating rev over(under) operating exp	-	-		-	454,599	539,314	(27,221)	-	-	-
Vehicles, Machinery & Equipment	-	-		-	-	53,105	-	-	-	-
Land & Buildings	-	-		-	-	-	1,000,000	-	-	-
Total Capital Expenditures	-	-		-	-	53,105	1,000,000	-	-	-
Total Expenditures	-	-		-	118,023	90,985	1,027,221	-	-	-
Excess (def) of revenues over expenditures	-	-		-	454,599	486,209	(1,027,221)	-	-	-
Fund balances at beginning of year	-	-		-	-	454,599	940,807	-	-	-
Lapsed Encumbrances/Est. Appropriations	-	-		-	-	(0)	86,414	-	-	-
Fund balances at end of year	-	-		-	454,599	940,807	-	-	-	

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			Hotel Excise	e Tax Fund					
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Other Revenue	\$ 114,507 \$	146,616 \$	78,865 \$	93,202 \$	143,782	\$ 170,000 \$	175,100 \$	180,353	\$ 185,764
Total Operating Revenue	 114,507	146,616	78,865	93,202	143,782	170,000	175,100	180,353	185,764
Total Revenues	114,507	146,616	78,865	93,202	143,782	170,000	175,100	180,353	185,764
Community Development	114,507	146,616	78,865	93,202	143,782	170,000	175,100	180,353	185,764
Total Operating Expenditures	114,507	146,616	78,865	93,202	143,782	170,000	175,100	180,353	185,764
Net operating rev over(under) operating exp	-	-	-	-	-	-	-	-	-
Total Expenditures	114,507	146,616	78,865	93,202	143,782	170,000	175,100	180,353	185,764
Excess (def) of revenues over expenditures	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-
Fund balances at end of year	-	-	-	-	-	-	-	-	-

City of New Albany, Ohio

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		Heal	thy New Alba	ny Facilities F	und				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	l Projected	Projected
Other Revenue	\$ 1,015,062 \$	986,290 \$	1,384,534 \$	970,790 \$	1,009,306	\$ 950,00	0 \$ 959	,500 \$ 969,09	95 \$ 978,786
Total Operating Revenue	1,015,062	986,290	1,384,534	970,790	1,009,306	950,00	0 959	,500 969,09	95 978,786
Advance In	-	275,000	-	-	-		-	-	
Total Other Resources	-	275,000	-	-	-		-	-	
Total Revenues	1,015,062	1,261,290	1,384,534	970,790	1,009,306	950,00	0 959	,500 969,09	95 978,786
General Administration	-	361,000	56,893	89,989	90,923	93,00		,000 96,00	,
Land & Building Maintenance	459,976	414,036	449,080	452,351	490,718	770,00		,000 515,00	
Total Operating Expenditures	459,976	775,036	505,974	542,340	581,641	863,00	0 595	,000 611,00	00 627,450
Net operating rev over(under) operating exp	555,087	486,254	878,560	428,449	427,664	87,00	0 364	,500 358,09	95 351,336
Transfer to Debt Service	352,538	511,926	498,288	497,268	494,923	439,32	5 415	,465 374,90	00 433,050
Advances Out Total Transfers/Advances to Other Funds	352,538	511,926	275,000 773,288	497,268	494,923	439,32	- 25 415	- ,465 374,90	00 433,050
1000 1100010,11000000000000110011	002,000	011,020	770,200	107,200	101,020	100,02		,100	100,000
Total Expenditures	812,514	1,286,962	1,279,262	1,039,608	1,076,564	1,302,32	5 1,010	,465 985,90	00 1,060,500
Excess (def) of revenues over expenditures	202,549	(25,672)	105,272	(68,818)	(67,259)	(352,32	(50)	,965) (16,80	95) (81,714)
Fund balances at beginning of year	362,495	565,044	539,869	654,494	611,487	568,54	.3 216	,218 165,25	53 148,448
Lapsed Encumbrances/Est. Appropriations	-	497	9,353	25,812	24,314		-	-	
Fund balances at end of year	\$ 565,044 \$	539,869 \$	654,494 \$	611,487 \$	568,543	\$ 216,21	8 \$ 165	,253 \$ 148,44	18 \$ 66,733

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			Hinson A	mphith	eater Fund					
	2018	2019	2020	2	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	A	ctual	Actual	Adopted	Projected	Projected	Projected
Charges for Services	\$ - \$	-	\$	- \$	- \$	_	\$ 15,000	\$ 25,000	\$ 35,000	\$ 45,000
Other Revenue	-	-		-	2,160	-	5,000	7,500	10,000	12,500
Total Operating Revenue	-	-		-	2,160	-	20,000	32,500	45,000	57,500
Transfer In	-	-		-	30,000	100,000	-	30,000	20,000	10,000
Total Other Resources	-	-		-	30,000	100,000	-	30,000	20,000	10,000
Total Revenues	-	-		-	32,160	100,000	20,000	62,500	65,000	67,500
General Administration	-	-		-	27,488	51,050	60,000	62,500	65,000	67,500
Total Operating Expenditures	-	-		-	27,488	51,050	60,000	62,500	65,000	67,500
Net operating rev over(under) operating exp	-	-		-	4,672	48,950	(40,000)	-	-	-
Total Expenditures	-	-		-	27,488	51,050	60,000	62,500	65,000	67,500
Excess (def) of revenues over expenditures	-	-		-	4,672	48,950	(40,000)	-	-	-
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations	-	-		-	-	4,672	53,622	13,622	13,622	13,622
Fund balances at end of year	\$ - \$		\$	- \$	4,672 \$	53,622	\$ 13,622	\$ 13,622	\$ 13,622	\$ 13,622

			Alcohol Ind	ligent Fund					
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Fines & Forfeitures	\$ 1,008 \$	888 \$	422 \$	953 \$	- 5	\$ 1,000 \$	1,000 \$	1,000 \$	1,000
Total Operating Revenue	1,008	888	422	953	-	1,000	1,000	1,000	1,000
Total Revenues	1,008	888	422	953	-	1,000	1,000	1,000	1,000
Administrative Services	-	-	-	-	-	1,000	-	-	-
Total Operating Expenditures	-	-	-	-	-	1,000	-	-	-
Net operating rev over(under) operating exp	1,008	888	422	953	-	-	1,000	1,000	1,000
Total Expenditures	-	-	-	-	-	1,000	-	-	-
Excess (def) of revenues over expenditures	1,008	888	422	953	-	-	1,000	1,000	1,000
Fund balances at beginning of year	8,748	9,756	10,644	11,065	12,016	12,016	12,016	13,016	14,016
Lapsed Encumbrances/Est. Appropriations	-	-	-	(2)	-	-	-	-	-
Fund balances at end of year	\$ 9,756 \$	10,644 \$	11,065 \$	12,016 \$	12,016	\$ 12,016 \$	13,016 \$	14,016	15,016

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			Ma	ayor's Cou	rt (Computer Fur	ıd								
	2018	2019		2020		2021	2022		2023		2024	2	025	2	2026
	Actual	Actual		Actual		Actual	Actual		Adopted		Projected	Pro	jected	Pro	jected
Fines & Forfeitures	\$ 4,545	\$ 3,681	\$	2,169	\$	4,579 \$	2,8	95 \$	4,00	0 \$	4,120	\$	4,244	\$	4,371
Total Operating Revenue	4,545	3,681		2,169		4,579	2,8	95	4,00	0	4,120		4,244		4,371
Total Revenues	4,545	3,681		2,169		4,579	2,8	95	4,00	0	4,120		4,244		4,371
Administrative Services	775	-		-		-		-	1,00	0	1,000		1,000		1,000
Total Operating Expenditures	775	-		-		-		-	1,00	0	1,000		1,000		1,000
Net operating rev over(under) operating exp	3,770	3,681		2,169		4,579	2,8	05	3,00	0	3,120		3,244		3,371
Vehicles, Machinery & Equipment	-	-		-		21,775		-		-	-		-		-
Total Capital Expenditures	-	-		-		21,775		-		-	-		-		-
Total Expenditures	775	-		-		21,775		-	1,00	0	1,000		1,000		1,000
Excess (def) of revenues over expenditures	3,770	3,681		2,169		(17,196)	2,8	05	3,00	0	3,120		3,244		3,371
Fund balances at beginning of year	12,747 995	17,512		21,193 775		24,137	6,9 2,6		12,44		15,443		18,563		21,806
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$ 17,512	\$ 21,193	\$	24,137	\$	6,941 \$	12,4		15,44	3 \$	18,563	\$	21,806	\$	25,177

				(Court Sp	ecial	Projects Fund					
		2018	2019		2020		2021	2022	2023	2024	2025	2026
		Actual	Actual		Actual		Actual	Actual	Adopted	Projected	Projected	Projected
Fines & Forfeitures	\$	_	\$	- \$		- \$	728 \$	7,715	\$ 8,000 \$	8,000	\$ 8,000	\$ 8,000
Total Operating Revenue	-	-		-		-	728	7,715	 8,000	8,000	8,000	8,000
Total Revenues		-		-		-	728	7,715	8,000	8,000	8,000	8,000
Administrative Services		-		-		-	-	-	1,000	1,000	1,000	1,000
Total Operating Expenditures		-		-		-	-	-	1,000	1,000	1,000	1,000
Net operating rev over(under) operating exp		-		-		-	728	7,715	7,000	7,000	7,000	7,000
Total Expenditures		-		-		-	-	-	1,000	1,000	1,000	1,000
Excess (def) of revenues over expenditures		-		-		-	728	7,715	7,000	7,000	7,000	7,000
Fund balances at beginning of year		-		-		-	-	728	8,443	15,443	22,443	29,443
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$	-	\$	- \$		- \$	728 \$	8,443	\$ 15,443 \$	22,443	\$ 29,443	\$ 36,443

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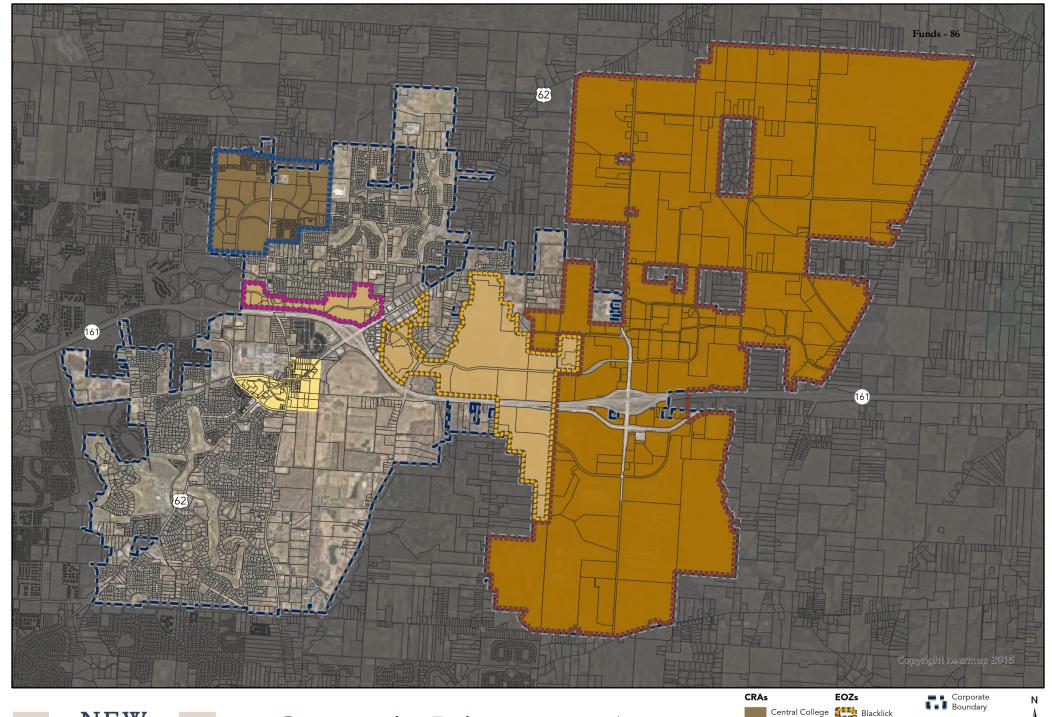
			Clerk's	Office Co	omputer Fun	d				
	2018	2019	2020)	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actua	al	Actual	Actual	Adopted	Projected	Projected	Projected
Fines & Forfeitures	\$	- \$	- \$	- \$	460 \$	4,827	\$ 5,000	\$ 5,000 \$	5,000 \$	5,000
Total Operating Revenue		-	-	-	460	4,827	5,000	5,000	5,000	5,000
Total Revenues		-	-	-	460	4,827	5,000	5,000	5,000	5,000
Administrative Services		-	-	-	-	-	1,000	1,000	1,000	1,000
Total Operating Expenditures		-	-	-	-	-	1,000	1,000	1,000	1,000
Net operating rev over(under) operating exp		-	-	-	460	4,827	4,000	4,000	4,000	4,000
Total Expenditures		-	-	-	-	-	1,000	1,000	1,000	1,000
Excess (def) of revenues over expenditures		-	-	-	460	4,827	4,000	4,000	4,000	4,000
Fund balances at beginning of year		-	-	-	-	460	5,287	9,287	13,287	17,287
Lapsed Encumbrances/Est. Appropriations		-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$	- \$	- \$	- \$	460 \$	5,287	\$ 9,287	\$ 13,287 \$	17,287 \$	21,287

		Su	bdivision Dev	elopment Fur	ıd				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Charges for Services	\$ 419,655 \$	662,080 \$	397,749 \$	691,845 \$	1,308,854	\$ 1,200,000 \$	1,200,000 \$	1,200,000 \$	1,200,000
Total Operating Revenue	419,655	662,080	397,749	691,845	1,308,854	1,200,000	1,200,000	1,200,000	1,200,000
Total Revenues	419,655	662,080	397,749	691,845	1,308,854	1,200,000	1,200,000	1,200,000	1,200,000
Community Development	421,016	415,021	368,185	515,156	747,712	1,000,000	700,000	700,000	700,000
Total Operating Expenditures	421,016	415,021	368,185	515,156	747,712	1,000,000	700,000	700,000	700,000
Net operating rev over(under) operating exp	(1,361)	247,059	29,564	176,689	561,142	200,000	500,000	500,000	500,000
Total Expenditures	421,016	415,021	368,185	515,156	747,712	1,000,000	700,000	700,000	700,000
Excess (def) of revenues over expenditures	(1,361)	247,059	29,564	176,689	561,142	200,000	500,000	500,000	500,000
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations	692,081	690,720	937,779	967,343	1,144,032	1,705,174	1,905,174	2,405,174	2,905,174
Fund balances at end of year	\$ 690,720 \$	937,779 \$	967,343 \$	1,144,032 \$	1,705,174	\$ 1,905,174 \$	2,405,174 \$	2,905,174 \$	3,405,174

2023 Annual Budget

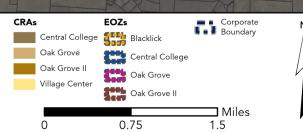
			Builder's Es	scrow Fund						
	2018	2019	2020	2021	2022	2	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Ad	opted	Projected	Projected	Projected
Licenses & Permits	\$ 289,287 \$	347,934 \$	625,434 \$	516,306 \$	1,171,182	\$	500,000 \$	500,000 \$	500,000 \$	500,000
Total Operating Revenue	289,287	347,934	625,434	516,306	1,171,182		500,000	500,000	500,000	500,000
Total Revenues	289,287	347,934	625,434	516,306	1,171,182		500,000	500,000	500,000	500,000
Community Development	303,545	708,439	404,055	643,183	488,870		600,000	600,000	600,000	600,000
Total Operating Expenditures	303,545	708,439	404,055	643,183	488,870		600,000	600,000	600,000	600,000
Net operating rev over(under) operating exp	(14,259)	(360,504)	221,379	(126,877)	682,312		(100,000)	(100,000)	(100,000)	(100,000)
Total Expenditures	303,545	708,439	404,055	643,183	488,870		600,000	600,000	600,000	600,000
Excess (def) of revenues over expenditures	(14,259)	(360,504)	221,379	(126,877)	682,312		(100,000)	(100,000)	(100,000)	(100,000)
Fund balances at beginning of year	1,207,666	1,193,407	832,903	1,054,282	927,405		1,609,717	1,509,717	1,409,717	1,309,717
Lapsed Encumbrances/Est. Appropriations	-	-	-	(1)	-		-	-	-	
Fund balances at end of year	\$ 1,193,407 \$	832,903 \$	1,054,282 \$	927,405 \$	1,609,717	\$	1,509,717 \$	1,409,717 \$	1,309,717 \$	1,209,717

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Community Reinvestment Areas & Economic Opportunity Zones



■ 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%).

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Fund Summaries - Operations - Economic Opportunity Zone (EOZ)

Operations - Economic Opportunity Zone (EOZ)

		Central College			
	Oak Grove EOZ	EOZ	Oak Grove II EOZ	Blacklick EOZ	Total
Income Tax	4,447,169	2,886,909	3,518,069	4,115,371	14,967,518
Total Operating Revenue	4,447,169	2,886,909	3,518,069	4,115,371	14,967,518
Total Revenues	4,447,169	2,886,909	3,518,069	4,115,371	14,967,518
Community Development	4,447,169	2,886,909	3,518,069	4,115,371	14,967,518
Total Operating Expenditures	4,447,169	2,886,909	3,518,069	4,115,371	14,967,518
Net operating rev over(under) operating exp	-	-	-	-	-
Total Expenditures	4,447,169	2,886,909	3,518,069	4,115,371	14,967,518
Excess (def) of revenues over expenditures	-	-	-	-	-
Fund balances at beginning of year	-	-	_	-	-
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-
Fund balances at end of year	-	=	-	-	=

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Fund Summaries - Operations - Economic Opportunity Zone

		Oak Grov	e Economic C	Opportunity Z	one Fund				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Income Tax	\$ 3,670,007 \$	4,410,287 \$	4,555,414 \$	4,819,795 \$	3,973,795	\$ 4,447,169 \$	4,816,296 \$	5,445,749 \$	5,267,457
Total Operating Revenue	3,670,007	4,410,287	4,555,414	4,819,795	3,973,795	4,447,169	4,816,296	5,445,749	5,267,457
Total Revenues	3,670,007	4,410,287	4,555,414	4,819,795	3,973,795	4,447,169	4,816,296	5,445,749	5,267,457
Community Development	3,670,007	4,410,287	4,555,414	4,819,795	3,973,795	4,447,169	4,816,296	5,445,749	5,267,457
Total Operating Expenditures	3,670,007	4,410,287	4,555,414	4,819,795	3,973,795	4,447,169	4,816,296	5,445,749	5,267,457
Net operating rev over(under) operating exp	-	-	0	0	(0)	-	-	-	-
Total Expenditures	3,670,007	4,410,287	4,555,414	4,819,795	3,973,795	4,447,169	4,816,296	5,445,749	5,267,457
Excess (def) of revenues over expenditures	-	-	0	0	(0)	-	-	-	-
Fund balances at beginning of year	-	-	-	0	0	-	-	-	-
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	(0)	-	-	-	-
Fund balances at end of year	\$ - \$	- \$	0 \$	0 \$	-	\$ - \$	- \$	- \$	-

			Central Coll	ege Economic	Opportunity	Zone Fund				
		2018	2019	2020	2021	2022	2023	2024	2025	2026
		Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Income Tax	\$	1,945,957 \$	3,010,043 \$	2,141,887 \$	3,460,030 \$	2,493,248	\$ 2,886,909	\$ 2,756,963 \$	3,580,788 \$	3,596,531
Total Operating Revenue	-	1,945,957	3,010,043	2,141,887	3,460,030	2,493,248	2,886,909	2,756,963	3,580,788	3,596,531
Total Revenues		1,945,957	3,010,043	2,141,887	3,460,030	2,493,248	2,886,909	2,756,963	3,580,788	3,596,531
Community Development		1,945,957	3,010,043	2,141,887	3,460,030	2,493,248	2,886,909	2,756,963	3,580,788	3,596,531
Total Operating Expenditures		1,945,957	3,010,043	2,141,887	3,460,030	2,493,248	2,886,909	2,756,963	3,580,788	3,596,531
Net operating rev over(under) operating exp		-	-	-	0	(0)	-	-	-	-
Total Expenditures		1,945,957	3,010,043	2,141,887	3,460,030	2,493,248	2,886,909	2,756,963	3,580,788	3,596,531
Excess (def) of revenues over expenditures		-	-	-	0	(0)	-	-	-	-
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations		-	-	-	-	0	-	-	-	-
Fund balances at end of year	\$	- \$	- \$	- \$	0 \$	-	\$ -	\$ - \$	- \$	

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Fund Summaries - Operations - Economic Opportunity Zone

		Oak Grove	II Economic	Opportunity 2	Zone Fund				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Income Tax	\$ 1,799,451 \$	1,840,702 \$	1,702,255 \$	2,838,824 \$	3,669,676	\$ 3,518,069	\$ 3,789,614	\$ 4,310,553	4,176,790
Total Operating Revenue	1,799,451	1,840,702	1,702,255	2,838,824	3,669,676	3,518,069	3,789,614	4,310,553	4,176,790
Total Revenues	1,799,451	1,840,702	1,702,255	2,838,824	3,669,676	3,518,069	3,789,614	4,310,553	4,176,790
Community Development	1,799,451	1,840,702	1,702,255	2,838,824	3,669,676	3,518,069	3,789,614	4,310,553	4,176,790
Total Operating Expenditures	1,799,451	1,840,702	1,702,255	2,838,824	3,669,676	3,518,069	3,789,614	4,310,553	4,176,790
Net operating rev over(under) operating exp	-	-	(0)	(0)	0	-	-	-	-
Total Expenditures	1,799,451	1,840,702	1,702,255	2,838,824	3,669,676	3,518,069	3,789,614	4,310,553	4,176,790
Excess (def) of revenues over expenditures	-	-	(0)	(0)	0	-	-	-	-
Fund balances at beginning of year	-	-	-	(0)	(0)	-	-	-	-
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	0	-	-	-	-
Fund balances at end of year	\$ - \$	- \$	(0) \$	(0) \$	-	\$ -	\$ - :	- 5	-

			Blacklick	Economic O	pportunity Zo	ne Fund					
		2018	2019	2020	2021	2022	2023		2024	2025	2026
		Actual	Actual	Actual	Actual	Actual	Adopted		Projected	Projected	Projected
Income Tax	\$	3,576,411 \$	3,809,056 \$	3,045,310 \$	4,591,643 \$	3,342,324	\$ 4,115,5	371 \$	4,556,228 \$	5,027,187 \$	4,826,880
Total Operating Revenue	-	3,576,411	3,809,056	3,045,310	4,591,643	3,342,324	4,115,5		4,556,228	5,027,187	4,826,880
Total Revenues		3,576,411	3,809,056	3,045,310	4,591,643	3,342,324	4,115,5	371	4,556,228	5,027,187	4,826,880
Community Development		3,576,411	3,809,056	3,045,310	4,591,643	3,342,324	4,115,5	371	4,556,228	5,027,187	4,826,880
Total Operating Expenditures		3,576,411	3,809,056	3,045,310	4,591,643	3,342,324	4,115,5	371	4,556,228	5,027,187	4,826,880
Net operating rev over(under) operating exp		-	-	-	(0)	0		-	-	-	-
Total Expenditures		3,576,411	3,809,056	3,045,310	4,591,643	3,342,324	4,115,5	371	4,556,228	5,027,187	4,826,880
Excess (def) of revenues over expenditures		-	-	-	(0)	0		-	-	-	-
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations		-	-	-	-	(0)		-	-	-	-
Fund balances at end of year	\$	- \$	- \$	- \$	(0) \$	-	\$	- \$	- \$	- \$	-

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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

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	Capital & D	Development - C	Capital Improv	ement		
	Capital Improvement	Park Improvement	Water & Sanitary Sewer Improvement	Leisure Trail Improvement	Infrastructure Replacement	Total
Income Tax	4,176,519	1,370,261	_	_	_	5,546,780
Federal & State Grants	723,000	-	_	-	-	723,000
Charges for Services	40,000	10,000	450,000	20,000	-	520,000
Interest Income	415,000	165,000	145,000	-	125,000	850,000
Total Operating Revenue	5,354,519	1,545,261	595,000	20,000	125,000	7,639,780
Debt Proceeds	2,275,000	-	1,811,954	-	-	4,086,954
Transfer In	5,000,000	1,000,000	-	-	-	6,000,000
Total Other Resources	7,275,000	1,000,000	1,811,954	-	-	10,086,954
Total Revenues	12,629,519	2,545,261	2,406,954	20,000	125,000	17,726,735
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	12,549,519	2,520,261	2,406,954	20,000	123,500	17,620,235
Vehicles, Machinery & Equipment	-	-	15,000	-	-	15,000
Land & Buildings	4,900,000	2,300,000	-	-	-	7,200,000
Infrastructure	10,000,000	600,000	-	-	-	10,600,000
Total Capital Expenditures	14,900,000	2,900,000	15,000	-	-	17,815,000
Total Expenditures	14,980,000	2,925,000	15,000	-	1,500	17,921,500
Excess (def) of revenues over expenditures	(2,350,481)	(379,739)	2,391,954	20,000	123,500	(194,765)
Fund balances at beginning of year	5,310,721	1,875,225	2,754,260	93,537	10,785,962	20,819,705
Lapsed Encumbrances/Est. Appropriations	-	-	-	_	-	
Fund balances at end of year	2,960,239	1,495,486	5,146,214	113,537	10,909,462	20,624,939

City of New Albany, Ohio

2023 Annual Budget

			Capital Impro	vement Fund					
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Income Tax	\$ 2,816,729	\$ 3,049,135 \$	3,101,614 \$	3,866,829 \$	3,833,634	\$ 4,176,519 \$	4,430,852 \$	5,091,637 \$	4,833,842
Federal & State Grants	_	-	161,059	298,021	800,618	723,000	-		-
Charges for Services	16,425	35,840	37,397	51,806	48,825	40,000	41,200	42,436	43,709
Interest Income	185,949	391,253	173,960	85,838	257,721	415,000	427,450	440,274	453,482
Other Revenue	_	_	227,142	80,000	116	· -	_	· -	-
Total Operating Revenue	3,019,103	3,476,228	3,701,172	4,382,493	4,940,915	5,354,519	4,899,502	5,574,347	5,331,033
Debt Proceeds	-	-	-	-	-	2,275,000	-	-	-
Transfer In	2,000,000	2,500,000	-	8,000,000	500,000	5,000,000	-	-	-
Total Other Resources	2,000,000	2,500,000	-	8,000,000	500,000	7,275,000	-	-	-
Total Revenues	5,019,103	5,976,228	3,701,172	12,382,493	5,440,915	12,629,519	4,899,502	5,574,347	5,331,033
Finance	56,335	60,732	61,696	76,383	75,143	80,000	88,617	101,833	96,677
Total Operating Expenditures	56,335	60,732	61,696	76,383	75,143	80,000	88,617	101,833	96,677
Net operating rev over(under) operating exp	4,962,769	5,915,496	3,639,476	12,306,110	5,365,772	12,549,519	4,810,885	5,472,514	5,234,356
Land & Buildings	551,393	1,782,792	84,953	2,920,073	5,019,515	4,900,000	200,000	200,000	200,000
Infrastructure	1,415,341	7,566,584	5,066,236	4,126,163	4,850,194	10,000,000	2,450,000	3,400,000	2,550,000
Total Capital Expenditures	1,966,734	9,349,376	5,151,189	7,046,235	9,869,709	14,900,000	2,650,000	3,600,000	2,750,000
Total Expenditures	2,023,069	9,410,109	5,212,885	7,122,619	9,944,852	14,980,000	2,738,617	3,701,833	2,846,677
Excess (def) of revenues over expenditures	2,996,035	(3,433,880)	(1,511,712)	5,259,875	(4,503,937)	(2,350,481)	2,160,885	1,872,514	2,484,356
Fund balances at beginning of year	4,314,122	7,435,083	4,396,174	3,383,559	9,750,187	5,310,721	2,960,239	5,121,124	6,993,638
Lapsed Encumbrances/Est. Appropriations	124,927	394,971	499,097	1,106,754	64,471	-	-	-	-
Fund balances at end of year	\$ 7,435,083	\$ 4,396,174 \$	3,383,559 \$	9,750,187 \$	5,310,721	\$ 2,960,239 \$	5,121,124 \$	6,993,638 \$	9,477,994

City of New Albany, Ohio

2023 Annual Budget

				Park Imp	rovement Fu	nd					
	2018		2019	2020	2021	2022		2023	2024	2025	2026
	Actua	ı	Actual	Actual	Actual	Actual		Adopted	Projected	Projected	Projected
Income Tax	\$ 6	92,767 \$	750,188 \$	774,693	\$ 966,866	\$ 958,10	08 \$	1,370,261	\$ 1,599,341	\$ 1,659,517	\$ 1,721,746
Federal & State Grants		-	-	-	1,000,000	1	-	-	-	-	-
Charges for Services	1	10,400	7,500	7,650	196,150	8,25	50	10,000	10,300	10,609	10,927
Interest Income		66,249	143,980	93,908	35,672	81,80)6	165,000	169,950	175,049	180,300
Other Revenue		-	30,213	-		3,00	00	-	-		-
Total Operating Revenue	8	99,416	931,881	876,251	2,198,688	1,051,16	65	1,545,261	1,779,591	1,845,175	1,912,973
Transfer In	1,3	00,000	-	-		500,00	00	1,000,000	-	1,100,000	2,500,000
Total Other Resources	1,3	00,000	-	-		500,00	00	1,000,000	-	1,100,000	2,500,000
Total Revenues	2,1	99,416	931,881	876,251	2,198,688	1,551,16	55	2,545,261	1,779,591	2,945,175	4,412,973
Finance		13,855	14,941	15,410	19,099	18,78	30	25,000	31,987	33,190	34,435
Total Operating Expenditures		13,855	14,941	15,410	19,099	18,78	30	25,000	31,987	33,190	34,435
Net operating rev over(under) operating exp	2,1	85,561	916,940	860,841	2,179,589	1,532,38	35	2,520,261	1,747,604	2,911,984	4,378,538
Vehicles, Machinery & Equipment		-	-	-	15,000	1	_	-	-		-
Land & Buildings	6	14,264	12,359	2,045,297	50,686	3,613,90)4	2,300,000	830,000	700,000	5,275,000
Infrastructure		340	79,328	485,097	285,055	398,00	00	600,000	600,000	600,000	550,000
Total Capital Expenditures	6	14,604	91,687	2,530,394	350,741	4,011,90)4	2,900,000	1,430,000	1,300,000	5,825,000
Total Expenditures	6	58,459	106,628	2,545,803	369,841	4,030,68	34	2,925,000	1,461,987	1,333,190	5,859,435
Excess (def) of revenues over expenditures	1,5	10,957	825,253	(1,669,552)	1,828,848	(2,479,5)	19)	(379,739)	317,604	1,611,984	(1,446,462)
Fund balances at beginning of year	1,6	72,543	3,214,030	4,100,245	2,436,186			1,875,225	1,495,486	1,813,091	3,425,075
Lapsed Encumbrances/Est. Appropriations		529	60,963	5,493	732			-	-	-	-
Fund balances at end of year	\$ 3,2	14,030 \$	4,100,245	2,436,186	\$ 4,265,766	\$ 1,875,22	25 \$	1,495,486	\$ 1,813,091	\$ 3,425,075	\$ 1,978,613

City of New Albany, Ohio

2023 Annual Budget

		Water &	Sanitary Sewe	er Improveme	ent Fund				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Charges for Services	\$ 339,405 \$	1,968,383 \$	740,209 \$	679,643 \$	1,353,721	\$ 450,000	\$ 463,500 \$	477,405 \$	491,727
Interest Income	48,519	96,356	113,888	45,061	82,186	145,000	149,350	153,831	158,445
Total Operating Revenue	387,924	2,064,739	854,097	724,705	1,435,907	595,000	612,850	631,236	650,173
Debt Proceeds	7,403,752	20,948,276	5,584,728	7,288,738	8,064,117	1,811,954	-	-	-
Transfer In	2,540,000	-	750,000	-	-	-	-	-	-
Total Other Resources	9,943,752	20,948,276	6,334,728	7,288,738	8,064,117	1,811,954	-	-	-
Total Revenues	10,331,676	23,013,014	7,188,824	8,013,443	9,500,024	2,406,954	612,850	631,236	650,173
Net operating rev over(under) operating exp	10,331,676	23,013,014	7,188,824	8,013,443	9,500,024	2,406,954	612,850	631,236	650,173
Vehicles, Machinery & Equipment	32,209	-	-	-	10,246	15,000	-	-	-
Land & Buildings	40,837	-	321,909	158,826	-	-	-	-	-
Infrastructure	19,826,251	14,179,247	11,673,006	8,533,601	1,430,196	-	-	-	-
Total Capital Expenditures	19,899,297	14,179,247	11,994,915	8,692,428	1,440,442	15,000	-	-	-
Transfer to Debt Service	216,760	220,513	111,733	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	216,760	220,513	111,733	-	-	-	-	-	-
Total Expenditures	20,116,057	14,399,760	12,106,648	8,692,428	1,440,442	15,000	-	-	-
Excess (def) of revenues over expenditures	(9,784,382)	8,613,254	(4,917,823)	(678,985)	8,059,582	2,391,954	612,850	631,236	650,173
Fund balances at beginning of year	(1,333,648)	(11,101,640)	(1,615,257)	(5,250,005)	(5,840,967)	2,754,260	5,146,214	5,759,064	6,390,300
Lapsed Encumbrances/Est. Appropriations	16,390	873,129	1,283,075	88,023	535,645	-	-	-	-
Fund balances at end of year	\$ (11,101,640) \$	(1,615,257) \$	(5,250,005) \$	(5,840,967) \$	2,754,260	\$ 5,146,214	\$ 5,759,064 \$	6,390,300 \$	7,040,472
Remaining Balance of Debt Service Payments	\$ 549,006 \$	332,246 \$	- \$	- \$	-	\$ -	\$ - \$	- \$	-
Amount Reserve for Equipment Replacement	\$ 92,280 \$	108,203 \$	469,280 \$	534,604 \$	628,154	\$ 701,695	\$ 778,208 \$	857,812 \$	940,632
Total Balance Reserved	\$ 641,286 \$	440,449 \$	469,280 \$	534,604 \$	628,154	\$ 701,695	\$ 778,208 \$	857,812 \$	940,632
Excess Balance	\$ (11,742,926) \$	(2,055,706) \$	(5,719,285) \$	(6,375,571) \$	2,126,107	\$ 4,444,519	\$ 4,980,856 \$	5,532,488 \$	6,099,840

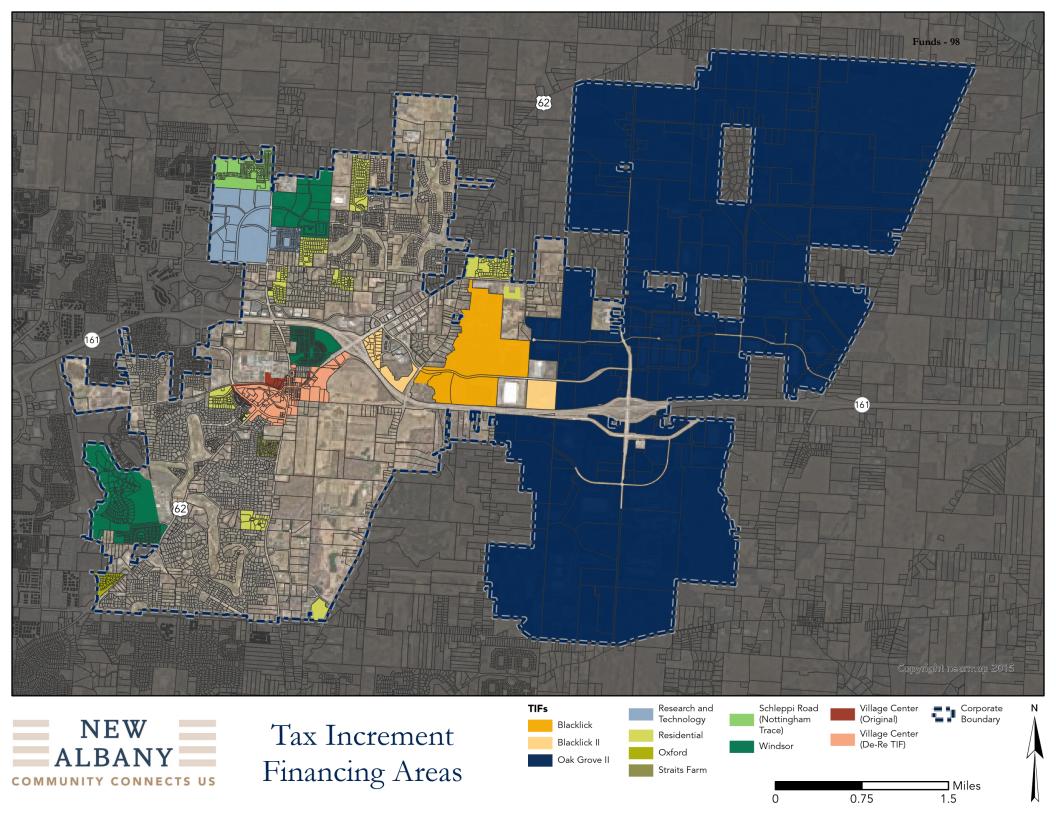
City of New Albany, Ohio

2023 Annual Budget

		Lei	sure Trail Im	provement Fu	nd					
	2018	2019	2020	2021	2022	2023	2024		2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected		Projected	Projected
Charges for Services	\$ 13,219 \$	17,370 \$	29,257 \$	47,001 \$	29,492	\$ 20,000	\$ 20,60	0 \$	21,218	\$ 21,855
Total Operating Revenue	 13,219	17,370	29,257	47,001	29,492	20,000	20,60	0	21,218	21,855
Total Revenues	13,219	17,370	29,257	47,001	29,492	20,000	20,60	0	21,218	21,855
Total Operating Expenditures	-	-	-	-	-	-		-	-	-
Net operating rev over(under) operating exp	13,219	17,370	29,257	47,001	29,492	20,000	20,60	0	21,218	21,855
Infrastructure	-	29,235	-	-	300,000	-		-	-	-
Total Capital Expenditures	-	29,235	-	-	300,000	-		-	-	-
Total Expenditures	=	29,235	-	-	300,000	-		-	-	-
Excess (def) of revenues over expenditures	13,219	(11,865)	29,257	47,001	(270,508)	20,000	20,60	0	21,218	21,855
Fund balances at beginning of year	285,801	299,620	287,755	317,045	364,045	93,537	113,53	7	134,137	155,355
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	600 299,620 \$	287,755 \$	33 317,045 \$	364,045 \$	93,537	\$ 113,537	\$ 134,13	- 7 \$	155,355	\$ 177,210

		Ir	nfra	astructure :	Re	placement l	Fu	nd					
	2018	2019		2020		2021		2022	2023	2024	2025	:	2026
	Actual	Actual		Actual		Actual		Actual	Adopted	Projected	Projected	Pr	ojected
Interest Income	\$ 204,729	\$ 368,050	\$	165,008	\$	73,139	\$	44,690	\$ 125,000	\$ 128,750	\$ 132,613	\$	136,591
Total Operating Revenue	204,729	 368,050		165,008		73,139		44,690	125,000	128,750	132,613		136,591
Transfer In	1,800,000	_		-		_		-	-		500,000		500,000
Total Other Resources	1,800,000	-		-		-		-	-	-	500,000		500,000
Total Revenues	2,004,729	368,050		165,008		73,139		44,690	125,000	128,750	632,613		636,591
Finance	-	-		392		812		680	1,500	1,545	1,591		1,639
Total Operating Expenditures	-	-		392		812		680	1,500	1,545	1,591		1,639
Net operating rev over(under) operating exp	2,004,729	368,050		164,617		72,326		44,010	123,500	127,205	631,021		634,952
Total Expenditures	-	-		392		812		680	1,500	1,545	1,591		1,639
Excess (def) of revenues over expenditures	2,004,729	368,050		164,617		72,326		44,010	123,500	127,205	631,021		634,952
Fund balances at beginning of year	8,132,230	10,136,959		10,505,008		10,669,625		10,741,952	10,785,962	10,909,462	11,036,667		11,667,688
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$ 10,136,959	\$ 10,505,008	\$	10,669,625	\$	10,741,952	\$	10,785,962	\$ 10,909,462	\$ 11,036,667	\$ 11,667,688	\$	12,302,640

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■ 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.

NEW ALBANY

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.

City of New Albany, Ohio

2023 Annual Budget

Fund Summaries - Capital & Development - TIF - Residential

C	Capital & Develo	pment - Tax l	Increment Fina	ncing (TIF) - F	Residential		
		Wentworth				Richmond Square	
	Windsor TIF	Crossing TIF	Hawksmoor TIF	Enclave TIF	Saunton TIF	TIF	Tidewater I TIF
Payments in Lieu of Taxes	2,950,000	310,000	155,000	55,000	125,000	165,000	325,000
Rollback & Homestead	275,000	40,000	18,000	8,000	17,000	22,000	41,000
Other Revenue	2,000,000	-	-	-	-	-	-
Total Operating Revenue	5,225,000	350,000	173,000	63,000	142,000	187,000	366,000
Total Revenues	5,225,000	350,000	173,000	63,000	142,000	187,000	366,000
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
Net operating rev over(under) operating exp	4,425,000	230,000	110,000	41,500	92,500	123,500	243,500
Land & Buildings	5,000,000	-	-	-	-	-	-
Infrastructure	1,500,000	-	-	-	-	-	-
Total Capital Expenditures	6,500,000	-	-	-	-	-	-
Transfer to Debt Service	726,555	160,000	102,101	60,000	120,000	105,283	300,000
Advances Out	-	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	726,555	160,000	102,101	60,000	120,000	105,283	300,000
Total Expenditures	8,026,555	280,000	165,101	81,500	169,500	168,783	422,500
Excess (def) of revenues over expenditures	(2,801,555)	70,000	7,899	(18,500)	(27,500)	18,217	(56,500)
Fund balances at beginning of year	3,205,668	724,640	346,936	45,898	228,994	167,387	453,743
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-
Fund balances at end of year	404,113	794,640	354,835	27,398	201,494	185,604	397,243

City of New Albany, Ohio

2023 Annual Budget

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

Capital & Development - Tax Increment Financing (TIF) - Residential (continued)														
	U	pper Clarenton					-							
	Ealy Crossing TIF	TIF	Balfour Green TIF	Straits Farm TIF	Oxford TIF	Schleppi (Res.) TIF	Total							
Payments in Lieu of Taxes	320,000	490,000	24,000	295,000	100,000	126,476	5,440,476							
Rollback & Homestead	40,000	65,000	3,000	36,000	10,000	-	575,000							
Other Revenue	-	-	-	-	-	-	2,000,000							
Total Operating Revenue	360,000	555,000	27,000	331,000	110,000	126,476	8,015,476							
Total Revenues	360,000	555,000	27,000	331,000	110,000	126,476	8,015,476							
General Administration	124,000	185,000	11,500	331,000	43,000	60,000	1,994,500							
Total Operating Expenditures	124,000	185,000	11,500	331,000	43,000	60,000	1,994,500							
Net operating rev over(under) operating exp	236,000	370,000	15,500	-	67,000	66,476	6,020,976							
Land & Buildings	-	-	-	-	-	-	5,000,000							
Infrastructure	-	-	-	-	-	-	1,500,000							
Total Capital Expenditures	-	-	-	-	-	-	6,500,000							
Transfer to Debt Service	300,000	235,225	17,130	-	-	-	2,126,294							
Advances Out	· <u>-</u>	-	· =	-	67,000	66,476	133,476							
Total Transfers/Advances to Other Funds	300,000	235,225	17,130	-	67,000	66,476	2,259,770							
Total Expenditures	424,000	420,225	28,630	331,000	110,000	126,476	10,754,270							
Excess (def) of revenues over expenditures	(64,000)	134,775	(1,630)	-	-	-	(2,738,794)							
Fund balances at beginning of year	311,004	1,154,651	91,560	1,678	0	-	6,732,160							
Lapsed Encumbrances/Est. Appropriations	-	-	=	-	-	-								
Fund balances at end of year	247,004	1,289,426	89,930	1,678	0	-	3,993,366							

City of New Albany, Ohio

2023 Annual Budget

		V	Vinds	or Tax Incre	ment Finan	cing	Fund					
	2018	2019		2020	2021		2022	2023	2024		2025	2026
	Actual	Actual		Actual	Actual		Actual	Adopted	Projected		Projected	Projected
Payments in Lieu of Taxes	\$ 2,357,104	\$ 2,444,	907 \$	2,502,014 \$	2,723,561	\$	2,911,116	\$ 2,950,000	2,979,500	\$	3,009,295 \$	3,039,388
Rollback & Homestead	252,774	259,	137	268,347	271,294		252,177	275,000	277,750)	280,528	283,333
Other Revenue	-		-	-	-		-	2,000,000			-	-
Total Operating Revenue	2,609,878	2,704,	044	2,770,361	2,994,855		3,163,293	5,225,000	3,257,250	1	3,289,823	3,322,721
Total Revenues	2,609,878	2,704,	044	2,770,361	2,994,855		3,163,293	5,225,000	3,257,250	1	3,289,823	3,322,721
General Administration	644,360	735,	988	772,574	647,889		1,967,099	800,000	808,000)	816,080	824,241
Total Operating Expenditures	644,360	735,	988	772,574	647,889		1,967,099	800,000	808,000	1	816,080	824,241
Net operating rev over(under) operating exp	1,965,518	1,968,	057	1,997,787	2,346,967		1,196,193	4,425,000	2,449,250)	2,473,743	2,498,480
Land & Buildings	-		-	-	_		4,000,000	5,000,000			-	-
Infrastructure	-		-	-	-		-	1,500,000	-		-	-
Total Capital Expenditures	-		-	-	-		4,000,000	6,500,000		•	-	-
Transfer to Debt Service	696,985	727,	361	723,858	725,115		726,015	726,555	721,737		736,680	735,906
Total Transfers/Advances to Other Funds	696,985	727,	361	723,858	725,115		726,015	726,555	721,737	'	736,680	735,906
Total Expenditures	1,341,345	1,463,	349	1,496,432	1,373,004		6,693,114	8,026,555	1,529,737	1	1,552,760	1,560,147
Excess (def) of revenues over expenditures	1,268,533	1,240,	695	1,273,929	1,621,851		(3,529,822)	(2,801,555)	1,727,513		1,737,063	1,762,574
Fund balances at beginning of year	1,330,481	2,599,	014	3,839,710	5,113,639		6,735,490	3,205,668	404,113	i	2,131,626	3,868,689
Lapsed Encumbrances/Est. Appropriations	 -		-	-	(0)	_	(0)	-	-		-	-
Fund balances at end of year	\$ 2,599,014	\$ 3,839,	710 \$	5,113,639 \$	6,735,490	\$	3,205,668	\$ 404,113	2,131,626	\$	3,868,689 \$	5,631,262

City of New Albany, Ohio

2023 Annual Budget

			Wentwort	h Cr	ossing Tax I	ncrement Fin	ancing Fun	d							
		2018	2019		2020	2021	2022		2023		2024	20	025		2026
		Actual	Actual		Actual	Actual	Actual		Adopted	I	Projected	Proj	ected	P	rojected
Payments in Lieu of Taxes	\$	280,242 \$	276,538	s	279,779 \$	298,389 \$	303,692	\$	310,000	\$	313,100	\$	316,231	\$	319,393
Rollback & Homestead	*	36,668	37,045	*	37,051	38,364	35,191	*	40,000	77	40,400	*	40,804	т	41,212
Total Operating Revenue		316,911	313,583		316,830	336,753	338,883		350,000		353,500		357,035		360,605
Total Revenues		316,911	313,583		316,830	336,753	338,883		350,000		353,500		357,035		360,605
General Administration		108,169	111,193		117,353	98,181	137,845		120,000		123,600		127,308		131,127
Total Operating Expenditures		108,169	111,193		117,353	98,181	137,845		120,000		123,600		127,308		131,127
Net operating rev over(under) operating exp		208,742	202,390		199,477	238,572	201,038		230,000		229,900		229,727		229,478
Transfer to Debt Service		100,500	90,000		104,876	160,000	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		160,000
Total Expenditures		208,669	201,193		222,229	258,181	297,845		280,000		283,600		287,308		291,127
Excess (def) of revenues over expenditures		108,242	112,390		94,601	78,572	41,038		70,000		69,900		69,727		69,478
Fund balances at beginning of year		289,797	398,039		510,429	605,030	683,602		724,640		794,640		864,540		934,267
Lapsed Encumbrances/Est. Appropriations	45	-	-		-	(0)	-		-		-		-	45	-
Fund balances at end of year	\$	398,039 \$	510,429	\$	605,030 \$	683,602 \$	724,640	\$	794,640	\$	864,540	\$	934,267	\$	1,003,745

2023 Annual Budget

		Ha	wksn	noor Tax Inci	rement Finan	cing Fu	nd							
	2018	2019		2020	2021	2022		2023	:	2024	2	025	20	026
	Actual	Actual		Actual	Actual	Actua	l	Adopted	Pre	ojected	Pro	jected	Proj	jected
Payments in Lieu of Taxes	\$ 155,074 \$	138.0	076 \$	131,889 \$	149,898	\$ 15	6,098	\$ 155,000	\$	156,550	\$	158,116	\$	159,697
Rollback & Homestead	18,849	17,8		17,264	17,814		6,299	18,000		18,180		18,362		18,545
Total Operating Revenue	173,924	155,8	376	149,153	167,711	15	2,397	173,000		174,730		176,477		178,242
Total Revenues	173,924	155,8	876	149,153	167,711	15	2,397	173,000		174,730		176,477		178,242
General Administration	60,153	56,6	661	56,229	49,458	6	52,001	63,000		64,890		66,837		68,842
Total Operating Expenditures	60,153	56,6	661	56,229	49,458	6	2,001	63,000		64,890		66,837		68,842
Net operating rev over(under) operating exp	113,770	99,2	215	92,923	118,253	9	0,396	110,000		109,840		109,641		109,400
Transfer to Debt Service	16,201	76,2	201	76,201	96,201	ç	6,201	102,101		132,101		132,101		129,651
Total Transfers/Advances to Other Funds	16,201	76,2	201	76,201	96,201	ć	6,201	102,101		132,101		132,101		129,651
Total Expenditures	76,354	132,8	861	132,430	145,659	15	8,202	165,101		196,991		198,938		198,493
Excess (def) of revenues over expenditures	97,569	23,0	014	16,722	22,052		(5,805)	7,899		(22,261)		(22,460)		(20,251)
Fund balances at beginning of year	193,384	290,9	954	313,968	330,691	35	2,742	346,936		354,835		332,574		310,114
Lapsed Encumbrances/Est. Appropriations	-		-	-	(1)		-	-		-		-		
Fund balances at end of year	\$ 290,954 \$	313,9	968 \$	330,691 \$	352,742	\$ 34	6,936	\$ 354,835	\$	332,574	\$	310,114	\$	289,863

City of New Albany, Ohio

2023 Annual Budget

			Enclav	e Tax Increm	ent Financing	Fund					
		2018	2019	2020	2021	2022		2023	2024	2025	2026
		Actual	Actual	Actual	Actual	Actual		Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$	51,791 \$	48,753 \$	54,136 \$	53,481 \$	55,017	\$	55,000	\$ 55,550	\$ 56,106 \$	56,667
Rollback & Homestead	-	6,831	6,835	6,801	6,988	6,358		8,000	8,080	8,161	8,242
Total Operating Revenue		58,622	55,588	60,937	60,469	61,375		63,000	63,630	64,266	64,909
Total Revenues		58,622	55,588	60,937	60,469	61,375		63,000	63,630	64,266	64,909
General Administration		20,111	19,929	22,796	17,509	24,956		21,500	22,145	22,809	23,494
Total Operating Expenditures		20,111	19,929	22,796	17,509	24,956		21,500	22,145	22,809	23,494
Net operating rev over(under) operating exp		38,512	35,659	38,141	42,960	36,419		41,500	41,485	41,457	41,415
Transfer to Debt Service		-	50,000	50,000	60,000	60,000		60,000	30,000	30,000	30,000
Total Transfers/Advances to Other Funds		-	50,000	50,000	60,000	60,000		60,000	30,000	30,000	30,000
Total Expenditures		20,111	69,929	72,796	77,509	84,956		81,500	52,145	52,809	53,494
Excess (def) of revenues over expenditures		38,512	(14,341)	(11,859)	(17,040)	(23,581)		(18,500)	11,485	11,457	11,415
Fund balances at beginning of year		74,208	112,719	98,379	86,520	69,479		45,898	27,398	38,883	50,340
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	4	112,719 \$	98.379 \$	86,520 \$	(0) 69.479 \$	45,898	e	27.398	\$ 38.883	\$ 50,340 \$	61,755
rung palances at eng of year	Þ	112,719 \$	98,379 \$	80,520 \$	09,479 \$	45,898	Þ	27,398	\$ 38,883	p 50,540 3	01,700

2023 Annual Budget

Saunton Tax Increment Financing Fund											
	2018		2019	2020	2021	2022	2023		2024	2025	2026
		Actual	Actual	Actual	Actual	Actual		Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$	113,564 \$	117,342 \$	113,841 \$	122,588 \$	125,080	\$	125,000	\$ 126,250 \$	127,513 \$	128.788
Rollback & Homestead		15,433	15,383	15,316	16,010	14,512		17,000	17,170	17,342	17,515
Total Operating Revenue		128,996	132,726	129,157	138,598	139,591		142,000	143,420	144,854	146,303
Total Revenues		128,996	132,726	129,157	138,598	139,591		142,000	143,420	144,854	146,303
General Administration		44,153	47,611	47,740	40,481	56,893		49,500	50,985	52,515	54,090
Total Operating Expenditures		44,153	47,611	47,740	40,481	56,893		49,500	50,985	52,515	54,090
Net operating rev over(under) operating exp		84,843	85,115	81,417	98,117	82,698		92,500	92,435	92,340	92,213
Transfer to Debt Service		-	75,000	80,000	120,000	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	120,000
Total Expenditures		44,153	122,611	127,740	160,481	176,893		169,500	170,985	172,515	174,090
Excess (def) of revenues over expenditures		84,843	10,115	1,417	(21,883)	(37,302)		(27,500)	(27,565)	(27,660)	(27,787)
Fund balances at beginning of year		191,801	276,645	286,759	288,176	266,296		228,994	201,494	173,929	146,269
Lapsed Encumbrances/Est. Appropriations	•	- 976 645 \$	- 986 750 \$	988 176 \$	2 266 296 \$	998 004	\$	901.494	- \$ 173 Q9Q \$	146 969 \$	118 481
Fund balances at end of year	\$	276,645 \$	286,759 \$	288,176 \$	266,296 \$	228,994	\$	201,494	\$ 173,929 \$	146,269 \$	118,481

2023 Annual Budget

Richmond Square Tax Increment Financing Fund													
	2018			2019	2020	2021	2022	2023		2024		2025	2026
		Actual	1	Actual	Actual	Actual	Actual		Adopted	Projected		Projected	Projected
Payments in Lieu of Taxes	\$	114,361 \$;	134,209 \$	152,877 \$	162,223 \$	164,692	\$	165,000	\$ 166,650	\$	168,317	170,000
Rollback & Homestead		14,108		17,767	19,698	20,823	18,667		22,000	22,220		22,442	22,667
Total Operating Revenue		128,470		151,977	172,575	183,045	183,360		187,000	188,870		190,759	192,666
Total Revenues		128,470		151,977	172,575	183,045	183,360		187,000	188,870		190,759	192,666
General Administration		43,942		54,265	64,627	53,600	75,028		63,500	65,405		67,367	69,388
Total Operating Expenditures		43,942		54,265	64,627	53,600	75,028		63,500	65,405		67,367	69,388
Net operating rev over(under) operating exp		84,528		97,712	107,948	129,445	108,332		123,500	123,465		123,392	123,278
Transfer to Debt Service		75,281		85,281	85,281	105,281	105,283		105,283	105,282		88,381	88,381
Total Transfers/Advances to Other Funds		75,281		85,281	85,281	105,281	105,283		105,283	105,282		88,381	88,381
Total Expenditures		119,223		139,546	149,908	158,882	180,311		168,783	170,687		155,748	157,769
Excess (def) of revenues over expenditures		9,247		12,431	22,667	24,163	3,049		18,217	18,183		35,011	34,897
Fund balances at beginning of year		95,829		105,076	117,507	140,174	164,338		167,387	185,604		203,787	238,797
Lapsed Encumbrances/Est. Appropriations		-			-	1	-		-	-		-	-
Fund balances at end of year	\$	105,076 \$	3	117,507 \$	140,174 \$	164,338 \$	167,387	\$	185,604	\$ 203,787	\$	238,797	5 273,694

2023 Annual Budget

		Tidewate	er I Tax Incre	ment Financi	ng Fund				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 312,279 \$	308,323 \$	307,414 \$	303,865 \$	318,887	\$ 325,000 \$	328,250 \$	331,533 \$	334,848
Rollback & Homestead	40,304	40,374	40,957	39,779	36,229	41,000	41,410	41,824	42,242
Total Operating Revenue	352,583	348,697	348,371	343,644	512,314	366,000	369,660	373,357	377,090
Total Revenues	352,583	348,697	348,371	343,644	512,314	366,000	369,660	373,357	377,090
General Administration	121,225	124,736	128,942	99,113	144,916	122,500	126,175	129,960	133,859
Total Operating Expenditures	121,225	124,736	128,942	99,113	144,916	122,500	126,175	129,960	133,859
Net operating rev over(under) operating exp	231,358	223,961	219,429	244,531	367,398	243,500	243,485	243,396	243,231
Transfer to Debt Service	-	125,000	135,000	300,000	300,000	300,000	300,000	300,000	300,000
Transfer to Park Improvements	300,000	-	-	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	300,000	125,000	135,000	300,000	300,000	300,000	300,000	300,000	300,000
Total Expenditures	421,225	249,736	263,942	399,113	444,916	422,500	426,175	429,960	433,859
Excess (def) of revenues over expenditures	(68,642)	98,961	84,429	(55,469)	67,398	(56,500)	(56,515)	(56,604)	(56,769)
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations	327,067	258,426	357,387	441,816	386,345 (0)	453,743	397,243	340,728	284,125
Fund balances at end of year	\$ 258,426 \$	357,387 \$	441,816 \$	386,345 \$	453,743	\$ 397,243 \$	340,728 \$	284,125 \$	227,356

2023 Annual Budget

		Ealy Cros	sing Tax Incr	ement Financ	ing Fund				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 246,038 \$	276,091 \$	282,910 \$	306,847 \$	316,658	\$ 320,000 \$	323,200 \$	326,432 \$	329,696
Rollback & Homestead	29,776	34,985	37,328	37,373	35,414	40,000	40,400	40,804	41,212
Total Operating Revenue	275,813	311,076	320,238	344,219	509,271	360,000	363,600	367,236	370,908
Total Revenues	275,813	311,076	320,238	344,219	509,271	360,000	363,600	367,236	370,908
General Administration	94,856	111,632	119,480	101,399	144,305	124,000	127,720	131,552	135,498
Total Operating Expenditures	94,856	111,632	119,480	101,399	144,305	124,000	127,720	131,552	135,498
Net operating rev over(under) operating exp	180,957	199,444	200,758	242,820	364,967	236,000	235,880	235,684	235,410
Transfer to Debt Service	_	150,000	150,000	300,000	300,000	300,000	250,000	250,000	225,000
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	225,000
Total Expenditures	394,856	261,632	269,480	401,399	444,305	424,000	377,720	381,552	360,498
Excess (def) of revenues over expenditures	(119,043)	49,444	50,758	(57,180)	64,967	(64,000)	(14,120)	(14,316)	10,410
Fund balances at beginning of year	322,058	203,014	252,458	303,216	246,037	311,004	247,004	232,884	218,568
Lapsed Encumbrances/Est. Appropriations	-	-	-	1	0	-	-	-	-
Fund balances at end of year	\$ 203,014 \$	252,458 \$	303,216 \$	246,037 \$	311,004	\$ 247,004 \$	232,884 \$	218,568 \$	228,979

2023 Annual Budget

		Upper Clai	renton Tax	Inc	crement Finar	ncing Fund				
	2018	2019	2020		2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual		Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 443,953	\$ 450,297 \$	448,650	\$	464,386 \$	481,483	\$ 490,000	\$ 494,900	\$ 499,849	504.847
Rollback & Homestead	59,813	60,023	59,691		61,582	56,084	65,000	65,650	66,307	66,970
Total Operating Revenue	503,765	510,320	508,341		525,969	537,567	555,000	560,550	566,156	571,817
Total Revenues	503,765	510,320	508,341		525,969	537,567	555,000	560,550	566,156	571,817
General Administration	172,635	183,020	188,159		152,511	219,225	185,000	190,550	196,267	202,154
Total Operating Expenditures	172,635	183,020	188,159		152,511	219,225	185,000	190,550	196,267	202,154
Net operating rev over(under) operating exp	331,130	327,300	320,182		373,458	318,342	370,000	370,000	369,889	369,663
Transfer to Debt Service	210,000	80,000	80,000		249,475	235,225	235,225	292,100	292,100	317,100
Total Transfers/Advances to Other Funds	210,000	80,000	80,000		249,475	235,225	235,225	292,100	292,100	317,100
Total Expenditures	382,635	263,020	268,159		401,986	454,450	420,225	482,650	488,367	519,254
Excess (def) of revenues over expenditures	121,130	247,300	240,182		123,983	83,117	134,775	77,900	77,789	52,563
Fund balances at beginning of year	338,938	460,068	707,368		947,550	1,071,534	1,154,651	1,289,426	1,367,326	1,445,115
Lapsed Encumbrances/Est. Appropriations	-	-	-		1	-	-	-	-	-
Fund balances at end of year	\$ 460,068	\$ 707,368 \$	947,550	\$	1,071,534 \$	1,154,651	\$ 1,289,426	\$ 1,367,326	\$ 1,445,115	1,497,677

City of New Albany, Ohio

2023 Annual Budget

			Balfour (Gre	en Tax Inci	ement Financ	ing Fund							
	2018		2019		2020	2021	2022	2023		2024		2025		2026
	Actual	1	Actual		Actual	Actual	Actual	Adopted	F	Projected	P	rojected	Pr	ojected
Payments in Lieu of Taxes	\$ 23,763 \$	\$	23,627 \$;	23,270 \$	22,562 \$	23,260	\$ 24,000	\$	24,240	\$	24,482	\$	24,727
Rollback & Homestead	3,106		3,103		3,034	2,917	2,654	3,000		3,030		3,060		3,091
Total Operating Revenue	26,869		26,730		26,304	25,480	25,915	27,000		27,270		27,543		27,818
Total Revenues	26,869		26,730		26,304	25,480	25,915	27,000		27,270		27,543		27,818
General Administration	9,147		9,522		9,729	7,296	10,538	11,500		11,845		12,200		12,566
Total Operating Expenditures	9,147		9,522		9,729	7,296	10,538	11,500		11,845		12,200		12,566
Net operating rev over(under) operating exp	17,722		17,208		16,575	18,184	15,377	15,500		15,425		15,342		15,252
Transfer to Debt Service	7,130		12,130		12,130	17,130	17,130	17,130		17,130		18,380		24,130
Total Transfers/Advances to Other Funds	7,130		12,130		12,130	17,130	17,130	17,130		17,130		18,380		24,130
Total Expenditures	16,277		21,652		21,859	24,425	27,668	28,630		28,975		30,580		36,696
Excess (def) of revenues over expenditures	10,592		5,079		4,445	1,054	(1,753)	(1,630)		(1,705)		(3,038)		(8,878)
Fund balances at beginning of year	72,145		82,736		87,815	92,260	93,313	91,560		89,930		88,225		85,187
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$ 82,736 \$	\$	87,815 \$		92,260 \$	93,313 \$	91,560	\$ 89,930	\$	88,225	\$	85,187	\$	76,309

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		Straits F	arm Tax Incr	ement Financi	ing Fund					
	2018	2019	2020	2021	2022	2023		2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopte	ı	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 244,385 \$	278,281 \$	288,966 \$	265,933 \$	289,852	\$ 29	5,000 \$	297,950	\$ 300,930	\$ 303,939
Rollback & Homestead	31,073	36,836	38,176	35,798	32,737		5,000	36,360	36,724	37,091
Total Operating Revenue	275,458	315,117	327,141	301,731	322,588	33	1,000	334,310	337,653	341,030
Total Revenues	275,458	315,117	327,141	301,731	322,588	33	000,1	334,310	337,653	341,030
General Administration	344,734	296,753	345,506	300,395	322,246	33	000,1	334,310	337,653	341,030
Total Operating Expenditures	344,734	296,753	345,506	300,395	322,246	33	1,000	334,310	337,653	341,030
Net operating rev over(under) operating exp	(69,276)	18,364	(18,364)	1,336	342		-	-	-	-
Total Expenditures	344,734	296,753	345,506	300,395	322,246	33	1,000	334,310	337,653	341,030
Excess (def) of revenues over expenditures	(69,276)	18,364	(18,364)	1,336	342		-	-	-	-
Fund balances at beginning of year	69,276	-	18,364	(0)	1,336		1,678	1,678	1,678	1,678
Lapsed Encumbrances/Est. Appropriations	-	-	-	0	(0)		-	-	-	-
Fund balances at end of year	\$ - \$	18,364 \$	(0) \$	1,336 \$	1,678	\$	1,678 \$	1,678	\$ 1,678	\$ 1,678

City of New Albany, Ohio

2023 Annual Budget

		Ox	ford Increme	nt Financing 1	Fund				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	_	_	170,144	96,628	90,160	100,000	103,000	106,090	109,273
Rollback & Homestead	-	-	20,881	11,072	10,367	10,000	10,300	10,609	10,927
Total Operating Revenue	-	-	191,025	107,700	100,528	110,000	113,300	116,699	120,200
Debt Proceeds	-	600,000	-	-	-	-	-	-	-
Advance In	-	-	-	444,011	-	-	-	-	-
Total Other Resources	-	600,000	-	444,011	-	-	-	-	-
Total Revenues	-	600,000	191,025	551,711	100,528	110,000	113,300	116,699	120,200
General Administration	-	-	191,025	551,633	36,935	43,000	44,290	45,619	46,987
Land & Building Maintenance	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	191,025	551,633	36,935	43,000	44,290	45,619	46,987
Net operating rev over(under) operating exp	-	600,000	-	78	63,592	67,000	69,010	71,080	73,213
Infrastructure	-	600,000	-	-	-	-	-	-	-
Total Capital Expenditures	-	600,000	-	-	-	-	-	-	-
Advances Out	-	-	-	-	63,670	67,000	69,010	71,080	73,213
Total Transfers/Advances to Other Funds	-	-	-	-	63,670	67,000	69,010	71,080	73,213
Total Expenditures	-	600,000	191,025	551,633	100,605	110,000	113,300	116,699	120,200
Excess (def) of revenues over expenditures	-	-	-	78	(77)	-	-	-	-
Fund balances at beginning of year	-	-	-	-	78	0	0	0	0
Lapsed Encumbrances/Est. Appropriations	-			0	(0)		-	<u> </u>	
Fund balances at end of year	\$ -	\$ - \$	- \$	78 \$	0	\$ 0.5	0 \$	0 \$	0

2023 Annual Budget

		Schleppi (Re	sidential) Ta	x Increment F	inancing Fund	d			
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	-	-	-	133,421	122,908	126,476	130,270	134,178	138,204
Rollback & Homestead	-	-	-	-	14,226	-	-	-	-
Other Revenue	-	-	-	-	15,001	-	-	-	-
Total Operating Revenue	-	-	-	133,421	152,135	126,476	130,270	134,178	138,204
Debt Proceeds	-	2,362,000	-	-	-	-	-	-	-
Advance In	-	-	-	2,571,828	-	-	-	-	-
Total Other Resources	-	2,362,000	-	2,571,828	-	-	-	-	-
Total Revenues	-	2,362,000	-	2,705,249	152,135	126,476	130,270	134,178	138,204
General Administration	-	-	-	2,618,176	56,622	60,000	61,800	63,654	65,564
Total Operating Expenditures	-	-	-	2,618,176	56,622	60,000	61,800	63,654	65,564
Net operating rev over(under) operating exp	-	2,362,000	-	87,073	95,513	66,476	68,470	70,524	72,640
Land & Buildings	-	1,075,000	-	-	-	-	-	-	-
Infrastructure	-	1,287,000	-	-	-	-	-	-	-
Total Capital Expenditures	-	2,362,000	-	-	-	-	-	-	-
Advances Out	-	-	-	85,597	96,989	66,476	66,950	68,959	71,027
Total Transfers/Advances to Other Funds	-	-	-	85,597	96,989	66,476	66,950	68,959	71,027
Total Expenditures	-	2,362,000	-	2,703,773	153,611	126,476	128,750	132,613	136,591
Excess (def) of revenues over expenditures	-	-	-	1,476	(1,476)	-	1,520	1,565	1,613
Fund balances at beginning of year	-	-	-	-	1,476	-	-	1,520	3,086
Lapsed Encumbrances/Est. Appropriations	-	-	-	0	0	-	-	-	-
Fund balances at end of year	\$ -	\$ - \$	-	\$ 1,476 \$	-	\$ - :	\$ 1,520 \$	3,086	4,698

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 "Non-School" and "Non-Fire", meaning the school district and township fire and EMS are 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" and "Non-Fire", meaning the school district and township fire and EMS are 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. In addition, revenue is shared with the township primarily for fire and EMS, according to various separate agreements entered into as land is annexed to New Albany and added to the TIF area.

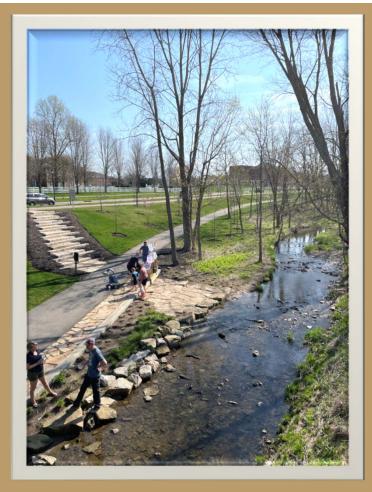
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Village Center II TIF Fund:

The Village Center II TIF fund was established with Ordinance 32-2013 to account for PILOT payments in the TIF district. The term of the TIF is 30 years. This TIF is considered to be "Non-School" and "Non-Fire", meaning the school district and township fire and EMS are 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.



Rose Run Park, Spring 2022

City of New Albany, Ohio

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Fund Summaries - Capital & Development - TIF - Commercial

Capital 8	c Development	- Tax Increme	ent Financing (ΓIF) - Comme	rcial	
	Blacklick TIF	Blacklick II TIF	Village Center TIF	Research Tech District TIF	Oak Grove II TIF	Village Center II TIF
Payments in Lieu of Taxes	2,070,000	43,000	1,175,000	300,000	2,100,000	550,000
Rollback & Homestead Total Operating Revenue	2,070,000	43,000	6,000 1,181,000	300,000	2,100,000	550,000
Total Revenues	2,070,000	43,000	1,181,000	300,000	2,100,000	550,000
General Administration	1,025,000	100,500	615,000	5,000	1,027,500	550,000
Total Operating Expenditures	1,025,000	100,500	615,000	5,000	1,027,500	550,000
Net operating rev over(under) operating exp	1,045,000	(57,500)	566,000	295,000	1,072,500	-
Transfer to Debt Service	195,144	-	420,000	-	-	-
Total Transfers/Advances to Other Funds	195,144	-	420,000	-	-	-
Total Expenditures	1,220,144	100,500	1,035,000	5,000	1,027,500	550,000
Excess (def) of revenues over expenditures	849,856	(57,500)	146,000	295,000	1,072,500	-
Fund balances at beginning of year	1,489,183	241,486	153,837	1,749,583	3,822,795	106
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	2,339,039	183,986	299,837	2,044,583	4,895,295	106

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

Capital & Development - Tax Increment Financing (TIF) - Commercial (continued)

Capital & Developing	cht - Tax Incichi	int Tinancing (1
	Schleppi (Comm.) TIF	Total
Payments in Lieu of Tax	_	6,238,000
Rollback & Homestead	_	6,000
Total Operating Revenue	-	6,244,000
Total Revenues	-	6,244,000
General Administration	-	3,323,000
Total Operating Expenditures	-	3,323,000
Net revenue over (under) operating expenditures	-	2,921,000
Transfer to Debt Service	-	615,144
Total Transfers/Advances to Other Funds	-	615,144
Total Expenditures	-	3,938,144
Excess (def) of revenues over expenditures	-	2,305,856
Fund balances at beginning of year	-	7,456,991
Lapsed Encumbrances	-	
Fund balances at end of year	-	9,762,847

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Tuna summaries - capital & Bevelopment - Tax	3	Blackli	ck Tax Increr	nent Financin	g Fund				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 1,309,092 \$	1,281,406 \$	1,704,697 \$	1,871,964 \$	2,063,882	\$ 2,070,000 \$	2,090,700 \$	2,111,607 \$	2,132,723
Total Operating Revenue	1,309,092	1,281,406	1,704,697	1,871,964	2,063,882	2,070,000	2,090,700	2,111,607	2,132,723
Advance In	_	-	-	-	469,278	-	-	-	-
Total Other Resources	-	-	-	-	469,278	-	-	-	-
Total Revenues	1,309,092	1,281,406	1,704,697	1,871,964	2,533,160	2,070,000	2,090,700	2,111,607	2,132,723
General Administration	1,640,135	1,263,761	924,617	1,166,210	1,131,099	1,025,000	1,055,750	1,087,423	1,120,045
Total Operating Expenditures	1,640,135	1,263,761	924,617	1,166,210	1,131,099	1,025,000	1,055,750	1,087,423	1,120,045
Net operating rev over(under) operating exp	(331,042)	17,645	780,080	705,754	1,402,061	1,045,000	1,034,950	1,024,185	1,012,678
Infrastructure	-	750,000	-	-	-	-	-	-	-
Total Capital Expenditures	-	750,000	-	-	-	-	-	-	-
Transfer to Debt Service	265,780	265,480	266,024	265,386	734,664	195,144	195,678	194,862	196,478
Advances Out Total Transfers/Advances to Other Funds	265,780	265,480	266,024	265,386	469,278 1,203,942	195,144	195,678	194,862	196,478
Total Expenditures	1,905,915	2,279,241	1,190,641	1,431,596	2,335,041	1,220,144	1,251,428	1,282,285	1,316,523
Excess (def) of revenues over expenditures	(596,822)	(997,835)	514,056	440,368	198,119	849,856	839,272	829,323	816,200
Fund balances at beginning of year	1,931,298	1,334,476	336,640	850,696	1,291,064	1,489,183	2,339,039	3,178,311	4,007,634
Lapsed Encumbrances/Est. Appropriations	-	-	-	(0)	0	-	<u> </u>	-	-
Fund balances at end of year	\$ 1,334,476 \$	336,640 \$	850,696 \$	1,291,064 \$	1,489,183	\$ 2,339,039 \$	3,178,311 \$	4,007,634 \$	4,823,834

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		Blacklicl	k II Tax Incre	ement Financi	ng Fund				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 36,056 \$	35,739 \$	35,952 \$	41,895 \$	42,914	\$ 43,000	\$ 43,430 \$	43,864	\$ 44,303
Other Revenue	32,709	-	-	-	-	-	-	-	-
Total Operating Revenue	68,765	35,739	35,952	41,895	42,914	43,000	43,430	43,864	44,303
Total Revenues	68,765	35,739	35,952	41,895	42,914	43,000	43,430	43,864	44,303
General Administration	407	383	394	453	472	100,500	53,000	54,590	56,228
Total Operating Expenditures	407	383	394	453	472	100,500	53,000	54,590	56,228
Net operating rev over(under) operating exp	68,359	35,356	35,558	41,443	42,442	(57,500)	(9,570)	(10,726)	(11,925)
Total Expenditures	407	383	394	453	472	100,500	53,000	54,590	56,228
Excess (def) of revenues over expenditures	68,359	35,356	35,558	41,443	42,442	(57,500)	(9,570)	(10,726)	(11,925)
Fund balances at beginning of year	18,329	86,688	122,044	157,602	199,044	241,486	183,986	174,416	163,690
Lapsed Encumbrances/Est. Appropriations	-	-	-	(0)	-	-	-	-	-
Fund balances at end of year	\$ 86,688 \$	122,044 \$	157,602 \$	199,044 \$	241,486	\$ 183,986	\$ 174,416 \$	163,690	\$ 151,766

			Village Ce	enter Tax Inci	rement Financ	ing Fund				
		2018	2019	2020	2021	2022	2023	2024	2025	2026
		Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$	841,348 \$	804,697 \$	898,974 \$	987,976 \$	1,157,921	\$ 1,175,000	\$ 1,186,750 \$	1,198,618 \$	1,210,604
Rollback & Homestead	-	3,566	3,363	3,119	5,786	5,049	6,000	6,060	6,121	6,182
Total Operating Revenue		844,914	808,060	902,093	993,762	1,162,970	1,181,000	1,192,810	1,204,738	1,216,785
Total Revenues		844,914	808,060	902,093	993,762	1,162,970	1,181,000	1,192,810	1,204,738	1,216,785
General Administration		509,513	488,768	546,177	601,220	707,592	615,000	633,450	652,454	672,027
Total Operating Expenditures		509,513	488,768	546,177	601,220	707,592	615,000	633,450	652,454	672,027
Net operating rev over(under) operating exp		335,401	319,292	355,917	392,542	455,378	566,000	559,360	552,285	544,758
Transfer to Debt Service		505,895	319,292	340,000	350,000	360,000	420,000	450,000	500,000	450,000
Total Transfers/Advances to Other Funds		505,895	319,292	340,000	350,000	360,000	420,000	450,000	500,000	450,000
Total Expenditures		1,015,408	808,060	886,177	951,220	1,067,592	1,035,000	1,083,450	1,152,454	1,122,027
Excess (def) of revenues over expenditures		(170,494)	-	15,917	42,542	95,378	146,000	109,360	52,285	94,758
Fund balances at beginning of year		170,494	0	0	15,917	58,459	153,837	299,837	409,197	461,482
Lapsed Encumbrances/Est. Appropriations		-	-	-	(0)	(0)	-	-	-	-
Fund balances at end of year	\$	0 \$	0 \$	15,917 \$	58,459 \$	153,837	\$ 299,837	\$ 409,197 \$	461,482 \$	556,240

2023 Annual Budget

	Rese	arch & Techn	ology District	Tax Increme	nt Financin	ıg Fu	ınd			
	2018	2019	2020	2021	2022		2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual		Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 245,899 \$	270,202 \$	214,568 \$	293,527 \$	300,672	\$	300,000 \$	303,000 \$	306,030 \$	309,090
Total Operating Revenue	245,899	270,202	214,568	293,527	300,672		300,000	303,000	306,030	309,090
Total Revenues	245,899	270,202	214,568	293,527	300,672		300,000	303,000	306,030	309,090
General Administration	2,773	10,304	2,480	3,170	3,306		5,000	5,150	5,305	5,464
Total Operating Expenditures	2,773	10,304	2,480	3,170	3,306		5,000	5,150	5,305	5,464
Net operating rev over(under) operating exp	243,126	259,898	212,087	290,357	297,366		295,000	297,850	300,726	303,627
Total Expenditures	2,773	10,304	2,480	3,170	3,306		5,000	5,150	5,305	5,464
Excess (def) of revenues over expenditures	243,126	259,898	212,087	290,357	297,366		295,000	297,850	300,726	303,627
Fund balances at beginning of year	446,749	689,875	949,773	1,161,861	1,452,217		1,749,583	2,044,583	2,342,433	2,643,158
Lapsed Encumbrances/Est. Appropriations	-	-	-	(1)	-		-	-	-	-
Fund balances at end of year	\$ 689,875 \$	949,773 \$	1,161,861 \$	1,452,217 \$	1,749,583	\$	2,044,583 \$	2,342,433 \$	2,643,158 \$	2,946,785

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			Oak Grov	e II Tax Incre	ement Financ	ing Fund					
		2018	2019	2020	2021	2022	2023	2024	202	5	2026
		Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected		Projected
Payments in Lieu of Taxes	\$	445,568 \$	625,971 \$	1,372,963 \$	1,679,246 \$	2,091,731	\$ 2,100,000	\$ 2,121,000	\$ 2,	142,210	\$ 2,163,632
Total Operating Revenue	-	445,568	625,971	1,372,963	1,679,246	2,091,731	2,100,000	2,121,000	2,	142,210	2,163,632
Total Revenues		445,568	625,971	1,372,963	1,679,246	2,091,731	2,100,000	2,121,000	2,	142,210	2,163,632
General Administration		8,412	19,064	18,111	23,885	32,547	1,027,500	30,000		30,300	30,603
Total Operating Expenditures		8,412	19,064	18,111	23,885	32,547	1,027,500	30,000		30,300	30,603
Net operating rev over(under) operating exp		437,156	606,906	1,354,852	1,655,361	2,059,183	1,072,500	2,091,000	2,	111,910	2,133,029
Infrastructure		-	-	1,322,291	1,700,000	-	-	-		-	-
Total Capital Expenditures		-	-	1,322,291	1,700,000	-	-	-		-	-
Total Expenditures		8,412	19,064	1,340,402	1,723,885	32,547	1,027,500	30,000		30,300	30,603
Excess (def) of revenues over expenditures		437,156	606,906	32,561	(44,639)	2,059,183	1,072,500	2,091,000	2,	111,910	2,133,029
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations		731,617	1,168,773	1,775,680	1,808,240	1,763,612	3,822,795	4,895,295	6,	986,295	9,098,205
Fund balances at end of year	\$	1,168,773 \$	1,775,680 \$	1,808,240 \$	1,763,612 \$	3,822,795	\$ 4,895,295	\$ 6,986,295	\$ 9,	098,205	\$ 11,231,235

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			Village C	enter II Tax I	ncrement Fina	ncing Fund					
	2018		2019	2020	2021	2022		2023	2024	2025	2026
	Actual		Actual	Actual	Actual	Actual		Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$	- \$	_	\$ 737,950 \$	443,565 \$	543,920	s	550,000	\$ 555,500	\$ 561,055	\$ 566,666
Total Operating Revenue	¥	-	-	737,950	443,565	543,920	Ψ	550,000	555,500	561,055	566,666
Advance In		-	-	-	984,162	-		-	-	-	-
Total Other Resources		-	-	-	984,162	-	-		-	-	-
Total Revenues		-	-	737,950	1,427,726	543,920	550,000		555,500	561,055	566,666
General Administration		_	-	737,950	1,427,726	666,796		550,000	555,500	561,055	566,666
Total Operating Expenditures		-	-	737,950	1,427,726	666,796		550,000	555,500	561,055	566,666
Net operating rev over(under) operating exp		-	-	-	-	(122,876)		-	-	-	-
Total Expenditures		-	_	737,950	1,427,726	666,796		550,000	555,500	561,055	566,666
Excess (def) of revenues over expenditures		-	-	-	-	(122,876)	-		-	-	-
Fund balances at beginning of year		-	-	-	-	-	106		106 106		106
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$	- \$	-	- \$ - \$	- \$	122,982 106					\$ 106

		Schleppi (Co	mmercial) Ta	x Increment Fi	nancing Fund	d			
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Rollback & Homestead	_	_	-	15,001	_	_	_	_	_
Total Operating Revenue	-	-	-	15,001	-	-	-	-	-
Total Revenues	-	-	-	15,001	-	-	-	-	-
General Administration	-	-	-	-	15,001	-	-	-	-
Total Operating Expenditures	-	-	-	-	15,001	-	-	-	-
Net operating rev over(under) operating exp	-	-	-	15,001	(15,001)	-	-	-	-
Total Expenditures	-	-	-	-	15,001	-	-	-	-
Excess (def) of revenues over expenditures	-	-	÷	15,001	(15,001)	-	-	-	-
Fund balances at beginning of year	-	-	-	-	15,001	-	-	-	-
Lapsed Encumbrances/Est. Appropriations	-	-	<u> </u>	-	-	-	-	-	
Fund balances at end of year	\$ -:	\$ - \$	- \$	15,001 \$	- \$	- :	-	\$ -	\$ -

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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. This fund is no longer presented in the summaries.

City of New Albany, Ohio

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	Capital & D	evelopment - O	ther Capital &	Related		
	Debt Service	Bond Improvement	Capital Equipment Replacement	Oak Grove II Infrastructure	Economic Development Capital	Total
Income Tax	-	-	-	2,769,218	-	2,769,218
Funds from NACA/NAECA	-	-	-	-	45,750,000	45,750,000
Federal & State Grants	-	-	-	-	176,900,000	176,900,000
Interest Income	-	-	125,000	-	-	125,000
Total Operating Revenue	-	-	125,000	2,769,218	222,650,000	225,544,218
Transfer In	5,793,704	-	3,348,271	-	-	9,141,975
Total Other Resources	5,793,704	-	3,348,271	-	-	9,141,975
Total Revenues	5,793,704	-	3,473,271	2,769,218	222,650,000	234,686,193
Finance	-	-	-	40,000	-	40,000
Total Operating Expenditures	-	-	-	40,000	-	40,000
Net operating rev over(under) operating exp	5,793,704	-	3,473,271	2,729,218	222,650,000	234,646,193
Vehicles, Machinery & Equipment	-	-	2,583,800	-	-	2,583,800
Land & Buildings	-	-	-	-	45,000,000	45,000,000
Infrastructure	-	-	-	-	191,480,000	191,480,000
Total Capital Expenditures	-	-	2,583,800	-	236,480,000	239,063,800
Principal & Interest Payments	5,793,704	-	-	-	-	5,793,704
Total Debt Service Expenditures	5,793,704	-	-	-	-	5,793,704
Total Expenditures	5,793,704	-	2,583,800	40,000	236,480,000	244,897,504
Excess (def) of revenues over expenditures	0	-	889,471	2,729,218	(13,830,000)	(10,211,310)
Fund balances at beginning of year	929,374	3,463	4,319,765	2,646,676	23,558,448	31,457,726
Lapsed Encumbrances/Est. Appropriations	-	-	-	<u>-</u>	<u>-</u>	-
Fund balances at end of year	929,374	3,463	5,209,236	5,375,894	9,728,448	21,246,415

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				Debt Serv	vice Fund					
		2018	2019	2020	2021	2022	2023	2024	2025	2026
		Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Debt Proceeds	\$	1,758,898 \$	- \$	- \$	- \$	4,170,000	\$ - 5	- \$	- \$	-
Transfer In		3,621,080	4,410,761	4,642,037	6,527,102	8,881,929	5,793,704	5,804,038	5,809,500	5,826,641
Total Other Resources		5,379,978	4,410,761	4,642,037	6,527,102	13,051,929	5,793,704	5,804,038	5,809,500	5,826,641
Total Revenues		5,379,978	4,410,761	4,642,037	6,527,102	13,051,929	5,793,704	5,804,038	5,809,500	5,826,641
Net operating rev over(under) operating exp		5,379,978	4,410,761	4,642,037	6,527,102	13,051,929	5,793,704	5,804,038	5,809,500	5,826,641
Principal & Interest Payments Cost of Issuance		4,040,469	5,100,729	5,289,690	6,527,102	12,721,435 75,500	5,793,704	5,804,047	5,809,508	5,826,650
Total Debt Service Expenditures		4,040,469	5,100,729	5,289,690	6,527,102	12,796,935	5,793,704	5,804,047	5,809,508	5,826,650
Total Transfers/Advances to Other Funds		-	-	-	-	-	-	-	-	-
Total Expenditures		4,040,469	5,100,729	5,289,690	6,527,102	12,796,935	5,793,704	5,804,047	5,809,508	5,826,650
Excess (def) of revenues over expenditures		1,339,508	(689,968)	(647,653)	0	254,994	0	(9)	(9)	(9)
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations		672,493	2,012,001	1,322,033	674,381 (1)	674,380 0	929,374	929,374	929,365	929,357
Fund balances at end of year	\$	2,012,001 \$	1,322,033 \$	674,381 \$	674,380 \$	929,374	\$ 929,374	929,365 \$	929,357 \$	929,348
Capitalized Interest Remaining - Rose Run	\$	- \$	647,849 \$	- \$	- \$	-	\$ - 5	s - \$	- \$	
Total Balance Reserved	\$	- \$	647,849 \$	- \$	- \$		\$ - 5	,	- \$	-
Excess Balance	\$	2,012,001 \$	674,184 \$	674,381 \$	674,380 \$		\$ 929,374	τ	929,357 \$	929,348
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City of New Albany, Ohio

2023 Annual Budget

				Bond Imp	rovement I	und						
	2018		2019	2020	2021		2022	2023		2024	2025	2026
	Actua	1	Actual	Actual	Actual	1	Actual	Adopte	ed	Projected	Projected	Projected
Interest Income	\$ 3	72,437 \$	287,587 \$	22,757	\$ 7	84 \$	16,385	\$	- \$	-	\$	- \$ -
Total Operating Revenue	3	72,437	287,587	22,757	7	84	16,385		-	-		
Debt Proceeds	16,4	99,000	-	-		-	-		-	-		
Transfer In	6	00,000	-	-		-	-		-	-		
Advance In	,	00,000	-	-		-	-		-	-		<u></u>
Total Other Resources	18,0	99,000	-	-		-	-		-	-		
Total Revenues	18,4	71,437	287,587	22,757	7	84	16,385		-	-		
Finance		-	-	-		-	314,397		-	-		<u> </u>
Total Operating Expenditures		-	-	-		-	314,397		-	-		
Net operating rev over(under) operating exp	18,4	71,437	287,587	22,757	7	84	(298,013)		-	-		
Land & Buildings	17,1	40,485	571,870	-		-	174,956			-		
Infrastructure		25,367	21,130	-		-	-		-	-		
Total Capital Expenditures	17,1	65,851	593,000	-		-	174,956		-	-		
Advances Out	1,0	00,000	-	-		-	-		-	-		
Total Transfers/Advances to Other Funds	1,0	00,000	-	-		-	-		-	-		
Total Expenditures	18,1	65,851	593,000	-		-	489,353		-	-		<u> </u>
Excess (def) of revenues over expenditures	3	05,585	(305,414)	22,757	7	84	(472,968)		-	-		
Fund balances at beginning of year		_	305,585	123,159	223,8	78	305,732		3,463	3,463	3,46	3,463
Lapsed Encumbrances/Est. Appropriations			122,987	77,962	81,0	70	170,699		<u> </u>			
Fund balances at end of year	\$ 3	05,585 \$	123,159 \$	223,878	\$ 305,7	32 \$	3,463	\$	3,463 \$	3,463	\$ 3,463	3 \$ 3,463

2023 Annual Budget

		Caj	oital Equipme	nt Replacemen	t Fund				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Federal & State Grants	\$ 40,000	- \$	\$ -	\$ - \$	-	\$	- \$	\$ - :	\$ -
Interest Income	42,25	105,212	68,569	30,780	84,688	125,000	128,750	132,613	136,591
Other Revenue		32,442	50,745	150,000	20,000			-	-
Total Operating Revenue	82,25	137,654	119,314	180,780	104,688	125,000	128,750	132,613	136,591
Transfer In	1,743,70	990,351	1,457,582	1,282,986	1,383,716	3,348,271	1,285,803	1,130,561	1,006,408
Total Other Resources	1,743,703	990,351	1,457,582	1,282,986	1,383,716	3,348,271	1,285,803	1,130,561	1,006,408
Total Revenues	1,825,956	1,128,005	1,576,896	1,463,766	1,488,404	3,473,271	1,414,553	1,263,173	1,142,999
Net operating rev over(under) operating exp	1,825,956	1,128,005	1,576,896	1,463,766	1,488,404	3,473,271	1,414,553	1,263,173	1,142,999
Vehicles, Machinery & Equipment	538,199	405,294	1,703,313	972,475	1,054,280	2,583,800	764,183	1,276,668	1,413,038
Total Capital Expenditures	538,199	9 405,294	1,703,313	972,475	1,054,280	2,583,800	764,183	1,276,668	1,413,038
Total Expenditures	538,199	405,294	1,703,313	972,475	1,054,280	2,583,800	764,183	1,276,668	1,413,038
Excess (def) of revenues over expenditures	1,287,75	7 722,711	(126,418)	491,291	434,123	889,471	889,471 650,370		(270,039)
Fund balances at beginning of year	1,453,133	3 2,747,580	3,474,236	3,354,125	3,848,486	4,319,765	5,209,236	5,859,606	5,846,111
Lapsed Encumbrances/Est. Appropriations	6,690	3,944	6,307	3,070	37,156			-	-
Fund balances at end of year	\$ 2,747,580	3,474,236	\$ 3,354,125	\$ 3,848,486 \$	4,319,765	\$ 5,209,236	5 \$ 5,859,606	\$ 5,846,111	\$ 5,576,072

		Oak	Grove II Infi	rastructure Fu	ınd				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Income Tax	\$ 1,287,934 \$	1,342,293 \$	1,268,426 \$	2,066,678 \$	2,571,786	\$ 2,769,218	\$ 2,992,721	\$ 3,391,811 \$	3,283,049
Total Operating Revenue	1,287,934	1,342,293	1,268,426	2,066,678	2,571,786	2,769,218	2,992,721	3,391,811	3,283,049
Total Revenues	1,287,934	1,342,293	1,268,426	2,066,678	2,571,786	2,769,218	2,992,721	3,391,811	3,283,049
Finance	25,756	26,846	25,364	37,407	49,156	40,000	59,854	67,836	65,661
Total Operating Expenditures	25,756	26,846	25,364	37,407	49,156	40,000	59,854	67,836	65,661
Net operating rev over(under) operating exp	1,262,178	1,315,447	1,243,063	2,029,271	2,522,630	2,729,218	2,932,867	3,323,975	3,217,388
Infrastructure	-	-	1,784,374	779,735	5,000,000	-	-	-	-
Total Capital Expenditures	-	-	1,784,374	779,735	5,000,000	-	-	-	-
Total Expenditures	25,756	26,846	1,809,737	817,142	5,049,156	40,000	59,854	67,836	65,661
Excess (def) of revenues over expenditures	1,262,178	1,315,447	(541,311)	1,249,535	(2,477,370)	2,729,218	2,932,867	3,323,975	3,217,388
Fund balances at beginning of year	1,786,826	3,049,005	4,364,452	3,823,141	5,124,046	2,646,676	5,375,894	8,308,761	11,632,735
Lapsed Encumbrances/Est. Appropriations		1	-	51,369	(0)	-	-	-	
Fund balances at end of year	\$ 3,049,005 \$	4,364,452 \$	3,823,141 \$	5,124,046 \$	2,646,676	\$ 5,375,894	\$ 8,308,761	\$ 11,632,735 \$	14,850,123

City of New Albany, Ohio

2023 Annual Budget

		Econo	omic Developi	ment Capital 1	Fund					
	2018	2019	2020	2021	2022	2023		2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted		Projected	Projected	Projected
Funds from NACA/NAECA	\$ 2,070,000 \$	25,000 \$	- \$	- \$	7,400,000	\$ 45,750	,000 \$	- \$	350,000	\$ 1,025,000
Federal & State Grants	4,529,282	144,489	-	-	105,100,000	176,900	,000	-	-	-
Interest Income	120,738	-	-	-	573,672	-		-	-	-
Other Revenue	6,843	-	-	1,038,090	-	-		-	-	-
Total Operating Revenue	6,726,863	169,489	-	1,038,090	113,073,672	222,650	,000	-	350,000	1,025,000
Total Revenues	6,726,863	169,489		1,038,090	113,073,672	222,650	000	-	350,000	1,025,000
General Administration	138,974	145,000	-	-	12,428		_	-	_	-
Land & Building Maintenance	-	-	-	-	-	-		-	-	-
Total Operating Expenditures	138,974	145,000	-	-	12,428	-		-	-	-
Net operating rev over(under) operating exp	6,587,889	24,489	-	1,038,090	113,061,245	222,650,	000	-	-	-
Land & Buildings	20,000	987,068	-	-	6,724,910	45,000	,000	-	_	25,000
Infrastructure	480,173	7,525	322,500	8,452,540	84,195,846	191,480	,000	-	350,000	1,000,000
Total Capital Expenditures	500,173	994,593	322,500	8,452,540	90,920,756	236,480	,000	-	350,000	1,025,000
Total Expenditures	639,147	1,139,593	322,500	8,452,540	90,933,183	236,480	,000	-	350,000	1,025,000
Excess (def) of revenues over expenditures	6,087,717	(970,104)	(322,500)	(7,414,450)	22,140,489	(13,830,	000)	-	-	-
Fund balances at beginning of year	2,659,071	8,747,574	8,528,267	8,771,621	1,435,475	23,558	448	9,728,448	9,728,448	9,728,448
Lapsed Encumbrances/Est. Appropriations	 786	750,797	565,854	78,303	(17,516)		-	<u> </u>		
Fund balances at end of year	\$ 8,747,574 \$	8,528,267 \$	8,771,621 \$	1,435,475 \$	23,558,448	\$ 9,728	448 \$	9,728,448 \$	9,728,448	\$ 9,728,448



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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: Marlene Brisk, Mayor Sloan Spalding and Andrea Wiltrou Back row: Kasey Kist, Chip Fellows, Matt Shull and Mike Durik

New Albany's City Council is unique in that the daily operations and budget fall within the Administrative Services department. The department has adopted the following core values which contribute to the City's overall organizational goals: *Courage*, *Humility*, *Integrity* and *Leadership*. Information on the primary responsibilities and activities of City Council appear below. Council members

2022

Regular Council Meetings - 22 Special Council Meetings - 4 Resolutions passed – 46 Ordinances passed – 44 Proclamations - 29 Community Grants - \$217,253

2021

Regular Council Meetings - 22 Special Council Meetings - 5 Resolutions passed – 67 Ordinances passed – 48 Proclamations - 16 Community Grants - \$131,567

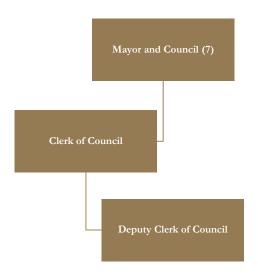
2020

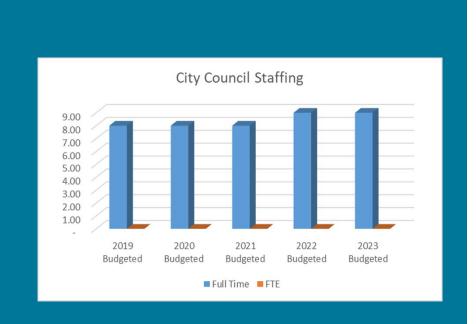
Regular Council Meetings - 21
Special Council Meetings - 4
Resolutions passed – 50
Ordinances passed – 27
Proclamations - 14
Community Grants - \$70,000*

*Several grants for events cancelled due to Covid-19

2019

Regular Council Meetings - 24
Special Council Meetings - 4
Resolutions passed – 65
Ordinances passed – 40
Proclamations - 14
Community Grants - \$195,222





	2019 Budgeted	2020 Budgeted	2021 Budgeted	2022 Budgeted	2023 Budgeted
Full Time	8.00	8.00	8.00	9.00	9.00
FTE	-	-	-	=	-
Total	8.00	8.00	8.00	9.00	9.00

*Full time includes the City Mayor and 6 other members of City Council

2023 Annual Budget

City Council

			City	Counci	l - Gene	ral l	Fun	ıd					
	20	18 Actual	20	19 Actual	2020 Act	ıal	20	21 Actual	20)22 Actual		2023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	151,569	\$	161,583	\$ 178	,841	\$	176,898	\$	192,876		\$ 257,600	33.56%
Pensions		21,661		21,700	23	,248		22,872		25,049		32,625	30.25%
Benefits		14,787		16,437	17	,090		26,064		23,046		53,632	132.72%
Professional Development		1,165		6,312	3	,562		6,757		7,692		8,565	11.35%
Total Personal Services		189,182		206,033	222	,741		232,590		248,662		352,422	41.73%
Materials & Supplies		750		521		305		305		1,077		1,750	62.54%
Consulting & Contract Services		8,275		4,399	3	,000		7,000		10,000		10,000	0.00%
Payment for Services		2,885		827	21	,411		24,694		3,550		14,000	294.37%
Miscellaneous		247,900		331,118	614	,796		401,483		15,243		16,000	4.96%
Total Operating & Contractual Services		259,810		336,865	639	,512		433,481		29,870		41,750	39.77%
Total Expenditures	\$	448,993	\$	542,898	\$ 862	,254	\$	666,071	\$	278,532	1	\$ 394,172	41.52%

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: Mayor Sloan Spalding, City of New Albang Police Officer Jared Pack, City of New Albang Police Officer Ariel Marion, City of New Albang Police Officer Hope Mills, City of New Albang Police Officer Emilee Downing and City of New Albang Police Officer Robert Warner at their Badge pinning March 2022.

Organizational Goals & Goal Driven Strategies:

The Police Department has adopted the following core values which contribute to the City's overall organizational goals: *Professionalism*, *Integrity*, *Respect* and *Compassion*.

Workplace Culture that Promotes Professional and Personal Growth and Development (Supports City Organization Goal #5):

New Albany values and invests in Police Department personnel through an emphasis on training, support, and wellness opportunities.

Collaboration with Community Partners (Supports City Organization Goal #2):

New Albany's Police department commits three full-time School Resource Officers (SROs) to the New Albany – Plain Local Schools learning campus. The SROs provide public safety services to the school, but most importantly creates positive experiences with law enforcement to students. The SROs engage 5th and 7th graders with the DARE program, provide teachers and staff with active shooter training and educate high school students of the dangers of driving while intoxicated using a driving simulator.

Community Programming & Excellent Services (Supports City Organization Goal #4):

New Albany's Police engages with the community it serves to protect life and property and provides excellent services to citizens and visitors. The police force builds strong relationships by offering innovative programming such as women's self-defense classes, a prescription drug drop box, vacation house checks, bicycle training programs, the citizen police academy, and Safety Town. Community survey results have consistently confirmed an extremely high satisfaction rate (>90%) of residents with police protection provided by the department.

Police Department

2022 Accomplishments:

- Multi-year agency plan
- Collaboration with NAPLS to add 3rd School Resource Officer
- Joined Internet Crimes Against Children (ICAC) Task Force
- Community Outreach –
 Return of Citizen Police
 Academy, block watch, bike
 patrol & ice cream coupons

Looking Forward:

- Recruitment/diversification
- Critical incident response planning and training
- Radio Tower Improvement
- Directing cellular 911 to communication center
- Engage businesses

QUICK FACTS:

	2019	2020	2021	2022
Calls	5,346	4,489	3,522	3,730
Incident Reports	1,178	1,189	1,294	1,418
Accident Reports	269	190	242	279
Citations Issued	1,263	985	1,138	1,639
New Detective Cases	52	91	265	199
Arrests (Misd.)	269	181	201	221
Arrests (Felony)	62	64	59	60

Performance Measures - Police Department

1. Programming – Educational & Preventative (Goal #2 & #4)

The Police Department continues to offer valuable programming and training for residents and students. Below is a table detailing participation from 2019-2022.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	2022
DARE Participants	550	646	526	400
Safety Town Registrants	361	0**	458	402
School Resource Officers	2	2	2	3
ALiCE Training Staff Participants	2*	398	600	9*
Driving Simulator Deployment for Training	6*	70	100+	150+
(Rape Agression Defense) Classes/Participants	6/78	1/19	4/31	2/16
Citizens Police Academy Participants	7	0**	0**	25

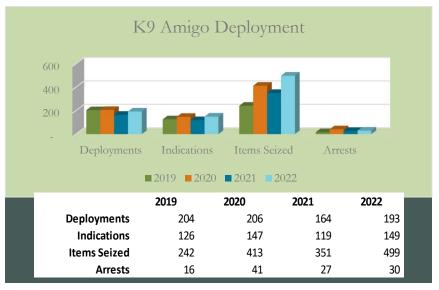
* # of courses/ deployments (participants **due to COVID unavailable)

2. Service & Assistance (Goal #4)

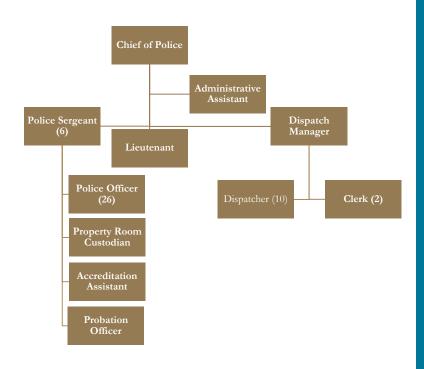
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Drug Drop Box				
Meds Collected	176 lbs	86.2 lbs	92.6 lbs	85.6 lbs
Vacation House				
Checks	1895	2,465	1,588	1,437
Motor Vehicle				
Assists	107	66	63	66

3. K9 Amigo Deployment (Goal #4)

The City's K9 and his handler are regularly deployed by the New Albany Police department when detection assistance is needed. The team also assists other local agencies when available. In Ohio, K9 teams must be certified annually by an Ohio Peace Officer Commission examiner. K9 Amigo is a "special purpose" K9 officer and completes the Special Purpose K9 certification test annually. He is trained in narcotics detection, tracking and article searches — skills he utilizes in various types of deployments. The team not only helps to keep narcotics or other dangerous items out of the community, it also helps to locate missing children or other individuals.

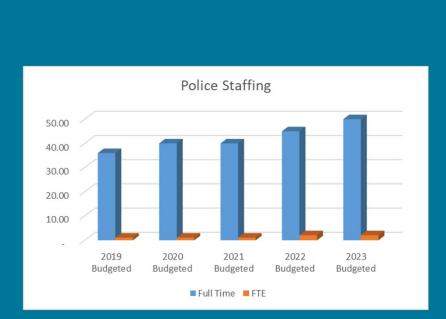


Further evaluation and review of the Police Department's demonstrated alignment with the overall Organizational Goals of New Albany, in addition to the evaluation of key performance indicators to be included within this document, is planned for 2023 and will be updated and included in the 2024 Annual Budget Program.



Notes:

- Police Officer includes 20 patrol and 6 specialty officers (DARE, SRO (2), CALEA, and Detectives (2))
- New Professional Standards Coordinator
- FTE includes Probation Officer and Safety Town



	2019	2020	2021	2022	2023
	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
Full Time	36.00	40.00	40.00	45.00	50.00
FTE	1.09	1.09	1.09	2.08	2.08
Total	37.09	41.09	41.09	47.08	52.08

2023 Annual Budget

Police Department

Police - Total All Funds

	20	018 Actual	2	019 Actual	2	020 Actual	2	2021 Actual	2	022 Actual		2023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	2,653,768	\$	2,920,875	\$	3,284,496	\$	3,579,618	\$	4,178,983	Ш	\$ 5,133,860	22.85%
Pensions		482,843		528,961		594,038		643,255		757,472		878,750	16.01%
Benefits		769,629		803,869		854,182		940,490		1,030,269		1,395,871	35.49%
Professional Development		56,078		74,477		68,751		79,514		94,339		126,237	33.81%
Total Personal Services		3,962,318		4,328,181		4,801,467		5,242,876		6,061,062		7,534,718	24.31%
Materials & Supplies		96,207		76,917		114,655		87,925		88,283		139,580	58.11%
Clothing & Uniforms		22,880		61,201		33,142		41,695		53,481		52,700	-1.46%
Utilities & Communications		11,341		12,518		14,700		17,413		21,448		27,200	26.82%
Maintenance & Repairs		-		2,300		-		-		16,491		21,900	32.80%
Consulting & Contract Services		86,459		98,970		106,491		168,642		192,694		220,490	14.43%
Payment for Services		-		3,791		-		-		276		-	-100.00%
Miscellaneous		-		-		85		-		-		90,163	0.00%
Total Operating & Contractual Services		216,888		255,697		269,072		315,675		372,672		552,033	48.13%
Total Expenditures	\$	4,179,206	\$	4,583,878	\$	5,070,539	\$	5,558,551	\$	6,433,735		\$ 8,086,751	25.69%

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

2023 Annual Budget

Police Department - Continued

Police - General Fund (All Divisions)

	2	018 Actual	2	019 Actual	2	020 Actual	2	021 Actual	2	022 Actual	20	23 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	2,652,746	\$	2,920,875	\$	3,267,929	\$	3,560,709	\$	4,161,937	\$	5,089,360	22.28%
Pensions		482,843		528,961		591,616		640,949		755,034		875,950	16.01%
Benefits		769,629		803,869		854,005		940,322		1,030,091		1,395,671	35.49%
Professional Development		56,078		74,477		68,751		79,514		94,339		125,037	32.54%
Total Personal Services		3,961,295		4,328,181		4,782,301		5,221,494		6,041,401		7,486,018	23.91%
Materials & Supplies		75,951		59,343		110,268		69,216		67,252		110,500	64.31%
Clothing & Uniforms		22,880		61,201		33,142		41,695		53,481		52,700	-1.46%
Utilities & Communications		9,407		12,197		12,700		16,964		21,114		25,200	19.35%
Consulting & Contract Services		84,035		98,470		104,549		165,460		191,101		208,490	9.10%
Payment for Services		-		3,591		-		-		276		-	-100.00%
Total Operating & Contractual Services		192,273		234,802		260,658		293,335		333,224		396,890	19.11%
Total Expenditures	\$	4,153,568	\$	4,562,983	\$	5,042,959	\$	5,514,829	\$	6,374,625	\$	7,882,908	23.66%

2023 Annual Budget

Police Department - Continued

Dolino	Canara	1 Fund	Dolino	Datrol	Division	(1010)
Ponce -	Genera	ı runa -	Ponce	Patroi	Division	(IVIV)

	20	2018 Actual		2019 Actual		2020 Actual		2021 Actual		2022 Actual		23 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$	1,554,016	\$	1,741,689	\$	1,820,322	\$	2,006,057	\$	2,231,615	\$	2,640,970	18.34%	
Pensions		301,716		335,898		350,461		382,925		429,079		497,401	15.92%	
Benefits		454,455		454,613		417,286		479,018		508,653		681,626	34.01%	
Professional Development		35,275		45,312		46,206		51,075		57,989		68,137	17.50%	
Total Personal Services		2,345,463		2,577,511		2,634,274		2,919,074		3,227,337		3,888,133	20.47%	
Materials & Supplies		67,168		50,823		75,838		61,595		53,727		93,400	73.84%	
Clothing & Uniforms		21,006		48,564		24,260		34,000		41,000		40,000	-2.44%	
Utilities & Communications		7,102		9,895		10,480		14,696		18,511		20,000	8.05%	
Consulting & Contract Services		14,553		16,794		18,025		18,017		34,028		41,990	23.40%	
Total Operating & Contractual Services		109,829		126,077		128,603		128,308		147,265		195,390	32.68%	
Total Expenditures	\$	2,455,291	\$	2,703,588	\$	2,762,877	\$	3,047,382	\$	3,374,602	\$	4,083,523	21.01%	

Police - General Fund - Communications Division (1020)

	20	18 Actual	20	19 Actual	2	2020 Actual		2021 Actual	2	022 Actual		2023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	367,679	\$	446,282	\$	497,377	\$	470,585	\$	483,214		\$ 765,271	58.37%
Pensions Pensions	Ψ	50,969	Ψ	62,391	Ψ	69,514	Ψ	66,424	Ψ	68,880		101,406	47.22%
Benefits		133,351		159,309		191,518		167,766		167,365		269,164	60.82%
Professional Development		6,494		8,602		5,926		11,517		8,950		17,100	91.06%
Total Personal Services		558,493		676,584		764,335		716,291		728,410		1,152,941	58.28%
Materials & Supplies		-		-		-		-		4,320		-	-100.00%
Clothing & Uniforms		1,374		1,679		1,600		2,375		2,281		2,500	9.61%
Consulting & Contract Services		23,240		23,802		35,810		60,475		75,282		82,050	8.99%
Total Operating & Contractual Services		24,614		25,481		37,410		62,850		81,883		84,550	3.26%
Total Expenditures	\$	583,107	\$	702,065	\$	801,745	\$	779,141	\$	810,292	L	\$ 1,237,491	52.72%

2023 Annual Budget

Police Department - Continued

Polic	Police - General Fund - Police Administration Division (1030)														
	2018 A	ctual	2019 Actual	2	2020 Actual	5	2021 Actual	20	22 Actual	20	23 Adopted	% Increase/ (Decrease)			
Salaries & Wages	\$ 6'	79,640	\$ 684,952	\$	933,604	\$	1,001,474	\$	1,311,035	\$	1,565,643	19.42%			
Pensions	13	22,961	123,959)	169,314		180,036		238,095		261,158	9.69%			
Benefits	18	31,078	189,251		244,960		281,390		323,193		416,322	28.82%			
Professional Development		14,308	20,562	?	16,619		16,922		25,792		35,800	38.80%			
Total Personal Services	99	97,987	1,018,724	ŀ	1,364,497		1,479,822		1,898,114		2,278,922	20.06%			
Materials & Supplies		8,783	8,520)	34,429		7,620		8,895		12,600	41.66%			
Clothing & Uniforms		500	10,957	7	7,282		5,100		10,200		10,200	0.00%			
Utilities & Communications		2,305	2,301		2,220		2,220		2,050		4,700	129.29%			
Consulting & Contract Services	4	16,242	57,874	ŀ	50,714		86,969		81,477		83,350	2.30%			
Payment for Services		-	3,591		-		-		276		-	-100.00%			
Total Operating & Contractual Services	Į	57,829	83,244	ŀ	94,644		101,909		102,897		110,850	7.73%			
Total Expenditures	\$ 1,0	55,816	\$ 1,101,969	\$	1,459,142	\$	1,581,731	\$	2,001,012	\$	2,389,772	19.43%			

	Police - General Fund - Safety Town Division (1040)														
	20	018 Actual	201	9 Actual	20	020 Actual	2	2021 Actual	2	022 Actual	20	023 Adopted	% Increase/ (Decrease)		
Salaries & Wages	\$	51,411	\$	47,953	\$	16,627	\$	64,690	\$	59,921	\$	58,352	-2.62%		
Pensions		7,198		6,714		2,328		9,057		8,389		8,169	-2.62%		
Benefits		746		695		241		938		869		846	-2.62%		
Total Personal Services		59,354		55,362		19,196		74,685		69,179		67,367	-2.62%		
Total Operating & Contractual Services		-		-		-		-		-		-	0.00%		
Total Expenditures	\$	59,354	\$	55,362	\$	19,196	\$	74,685	\$	69,179	\$	67,367	-2.62%		

2023 Annual Budget

Police Department - Continued

	Police - General Fund - Probation Division (1050)											
	2018 Actual	2019 Actua	ıl 20	020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)				
Salaries & Wages	\$	- \$	- \$	-	\$ 17,903	\$ 76,152	\$ 59,125	-22.36%				
Pensions		-	-	-	2,506	10,591	7,817	-26.20%				
Benefits		-	-	-	11,211	30,010	27,713	-7.66%				
Professional Development		-	-	-	-	1,608	4,000	148.76%				
Total Personal Services		-	-	-	31,621	118,361	98,654	-16.65%				
Materials & Supplies		-	-	-	-	311	4,500	1347.41%				
Clothing & Uniforms		-	-	-	220	-	-	0.00%				
Utilities & Communications		-	-	-	48	553	500	-9.64%				
Consulting & Contract Services		-	-	-	-	314	1,100	250.56%				
Total Operating & Contractual Services		-	-	-	268	1,178	6,100	417.82%				
Total Expenditures	\$	- \$	- \$	-	\$ 31,889	\$ 119,539	\$ 104,754	-12.37%				

2023 Annual Budget Police Department - Continued

	Police - Alcohol Education Fund (Restricted)												
	2018	Actual	201	9 Actual	20	020 Actual	20)21 Actual	20	22 Actual		2023 Adopted	% Increase/ (Decrease)
Fines & Forfeitures	\$	700	\$	1,130	\$	900	\$	2,630	\$	1,000		\$ 1,000	0.00%
Total Revenues		700		1,130		900		2,630		1,000		1,000	0.00%
Total Personal Services		-		-		-		-		-		-	0.00%
Consulting & Contract Services		_		500		-		337		-		1,000	0.00%
Total Operating & Contractual Services		-		500		-		337		-		1,000	0.00%
Total Expenditures	\$	-	\$	500	\$	-	\$	337	\$	-	L	\$ 1,000	0.00%

Police - Drug Use Prevention Grant Fund (Restricted)											
	201	8 Actual	2019 Actual	2	020 Actual	2	2021 Actual	2022 Actual		2023 Adopted	% Increase/ (Decrease)
Federal & State Grants	\$	17,766	\$ -	- \$	10,298	\$	10,298	\$ 20,000		\$ 20,000	0.00%
Total Revenues		17,766	-	-	10,298		10,298	20,000		20,000	0.00%
Salaries & Wages		-	-	-	-		-	-		20,000	0.00%
Total Personal Services		-	-	-	-		-	-		20,000	0.00%
Miscellaneous		-	-	-	-		-	-		73,463	0.00%
Total Operating & Contractual Services		-	-	-	-		-	-		73,463	0.00%
Total Expenditures	\$	-	\$ -	- \$	-	\$	-	\$ -		\$ 93,463	0.00%

Total Operating & Contractual Services

Total Expenditures

2023 Annual Budget Police Department - Continued

Police - Law Enforcement & Education Fund (Restricted)											
	2018 A	ctual 2019	Actual 2020) Actual 20	21 Actual 202	2 Actual	2023 Adopted	% Increase/ (Decrease)			
Fines & Forfeitures	\$	- \$	- \$	- \$	- \$	1,000	\$ 1,000	0.00%			
Total Revenues		-	-	-	-	1,000	1,000	0.00%			
Total Personal Services		-	-	-	-	-	-	0.00%			
Materials & Supplies		-	500	-	-	1,000	1,250	25.00%			
Consulting & Contract Services		-	-	664	-	-	1,000	0.00%			

664

664 \$

500

500 \$

- \$

\$

Police - OneOhio Opioid Settlement Fund (Restricted)											
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)				
Federal & State Grants	\$	- \$	\$ -	- \$ -	\$ 3,100	\$ 3,100	0.00%				
Total Revenues			-		3,100	3,100	0.00%				
Total Personal Services						-	0.00%				
Miscellaneous						2,000	0.00%				
Total Operating & Contractual Services					-	2,000	0.00%				
Total Expenditures	\$	- \$ -	. \$ -	- \$ -	- \$	\$ 2,000	0.00%				

2,250

2,250

125.00%

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- \$

2023 Annual Budget

Police Department - Continued

	901	0 4 4 1	901	0.4 . 1	9090	A , 1	2021 4	. 1	9099 A -t1		% Increase/	
	201	8 Actual	201	9 Actual	2020	Actual	2021 Ac	tuai	2022 Actual	202	23 Adopted	(Decrease)
Other Revenue	\$	2,500	\$	10,000	\$	_	\$	-	\$ -	\$	-	0.00%
Transfer In		-		-		14,600	1	4,600	19,000		20,500	7.89%
Total Revenues		2,500		10,000		14,600	14	4,600	19,000		20,500	7.89%
Salaries & Wages		_		-		13,476	1	1,828	12,498		14,500	16.02%
Pensions		-		-		2,421	9	2,306	2,437		2,800	14.89%
Benefits		-		-		177		168	178		200	12.05%
Total Personal Services		-		-		16,074	14	4,302	15,114		17,500	15.79%
Materials & Supplies		-		2,751		1,510	:	2,382	2,801		3,000	7.12%
Payment for Services		-		200		-		-	-		-	0.00%
Total Operating & Contractual Services		-		2,951		1,510		2,382	2,801		3,000	7.12%
Total Expenditures	\$	-	\$	2,951	\$	17,584	\$ 10	6,684	\$ 17,914	\$	20,500	14.43%

	201	8 Actual	20	19 Actual	20	20 Actual	2	021 Actual	20	22 Actual		2023 Adopted	% Increase/ (Decrease)
											lf		
Charges for Services	\$	31,667	\$	30,242	\$	-	\$	43,648	\$	42,000		\$ 43,000	2.38%
Other Revenue		1,000		2,500		-		-		10,000		10,000	0.00%
Total Revenues		32,667		32,742		-		43,648		52,000		53,000	1.92%
Total Personal Services		-		-		-		-		-		-	0.00%
Materials & Supplies		20,256		14,322		2,877		16,328		17,230		24,830	44.11%
Utilities & Communications		1,935		321		2,000		449		334		2,000	499.05%
Maintenance & Repairs		-		2,300		-		-		16,491		21,900	32.80%
Consulting & Contract Services		2,424		-		1,278		2,845		1,593		10,000	527.75%
Miscellaneous		-		-		85		-		-		-	0.00%
Total Operating & Contractual Services		24,615		16,944		6,240		19,621		35,648		58,730	64.75%
Total Expenditures	\$	24,615	\$	16,944	\$	6,240	\$	19,621	\$	35,648		\$ 58,730	64.75%

2023 Annual Budget

Police Department - Continued

	Police - DUI Grant Fund (Restricted)												
	201	18 Actual	20	19 Actual	2	2020 Actual		2021 Actual	2	022 Actual	2	2023 Adopted	% Increase/ (Decrease)
Federal & State Grants	\$	4,097	\$	1,082	\$	3,092	\$	7,080	\$	10,000	\$	10,000	0.00%
Total Revenues		4,097		1,082		3,092		7,080		10,000		10,000	0.00%
Salaries & Wages		1,023		-		3,092		7,080		4,548		10,000	119.88%
Total Personal Services		1,023		-		3,092		7,080		4,548		10,000	119.88%
Miscellaneous		-		-		-		-		-		14,700	0.00%
Total Operating & Contractual Services		-		-		-		-		-		14,700	0.00%
Total Expenditures	\$	1,023	\$	-	\$	3,092	\$	7,080	\$	4,548	\$	24,700	443.11%

Police - Law Enforcement Assistance Fund (Restricted)									
	2018 Ac	tual 2019	Actual 2020 A	Actual 2021	Actual 2022	Actual	2023 Adopted	% Increase/ (Decrease)	
Other Revenue Total Revenues	\$	- \$ -	- \$	- \$	- \$	-	\$ 2,000 2,000	0.00% 0.00%	
Professional Development		-	-	-	-	-	1,200	0.00%	
Total Personal Services		-	-	-	-	-	1,200	0.00%	
Total Expenditures	\$	- \$	- \$	- \$	- \$	-	\$ 1,200	0.00%	

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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 (55.73%), and residential (25.34%) land uses. New Albany has by far the lowest overall residential density (0.28 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, nearly 15% of land (more than 2,000 acres) in or abutting New Albany is green space and open space.

KEY FUNCTIONS

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

Community Development



2022 Economic Development Week



Pictured left to right: Chris Christian, Planner, Steve Mayer, Planning Manager, Chelsea Nichols, Planner, & Sierra Cratic-Smith, Planner

Organizational Goals & Goal Driven Strategies:

The Community Development Department has adopted the following core values which contribute to the City's overall organizational goals: *Professionalism, Reliability, Creativity* and *Service*.

Exceed industry standards in providing excellent and timely customer service (Supports City Organization Goal #4): New Albany's Community Development department sets high internal standards as it relates to its planning, building, and zoning which exceed industry standard. The department provides timely plan review, residential and commercial walk-through meetings, pre-construction meetings, and issuance of permits and contractor licenses and more.

Serve the needs of residents and workers through appropriate development and infrastructure investment (Supports City Organization Goals #1 & #3): The department is the main driving force behind economic development projects locating within the City to create and support a vibrant sustainable community according to the City's master plan. Development in each area of the city – Village Center, residential neighborhoods, and the New Albany International Business Park – is supported by the continued master planning process that includes citizen engagement, thorough research, growth of the region and city analysis, and other considerations. Proactively planning and investing in the supporting infrastructure for development has historically provided for high quality services to residents and business.

Create a healthy business environment and protect the local tax base (Supports City Organization Goals #2 & #4): Community Development continues to refine its comprehensive business retention and attraction strategy. The department maintains strong relationships with all of the businesses through formal and informal conversations. Businesses are considered New Albany's "Corporate Residents" and by providing them with excellent service and involving them in the community, they are encouraged to continue to partner with New Albany and provide local taxes.

Community Development Department

2022 Accomplishments:

- Annexation & Road
 Maintenance Agreement
- Finalized water/sewer agreement
- New business commitments (Intel, AmplifyBio, Pharmavite)
- NE New Albany standards, solar panel best practices, PTAB charette, QR Code
- Infrastructure planning -\$280M
- New Zoning District TMD
- Organizational Planning & Alignment

Looking Forward:

- Code updates
- Support capital budget initiatives
- Maintain high level of customer service through transition
- Support Intel implementation and 200-acre supplier park

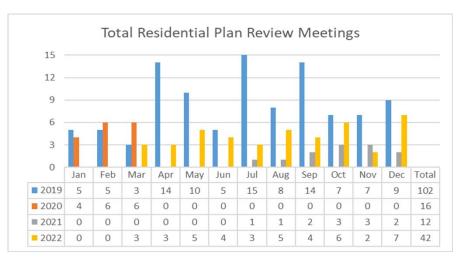
QUICK FACTS:												
	<u>2019</u> <u>2020</u> <u>2021</u> <u>2022</u>											
New Residential Permits	45	54	103	41								
New Commercial Permits	11	9	14	11								
Total Permits	845	783	976	759								
Acres Zoned	873.89	120.91	119.52	2,478.82								
Private Development Plan												
Review	40	46	21	50								
Total Inspections	5,392	5,720	6,814	5,655								
Comm Sq Ft Under												
Construction (Monthly Avg)	2,485,729	2,434,555	2,674,403	3,874,131								
Project Valuation	\$1.1B	\$322.4M	\$600M	\$236M								

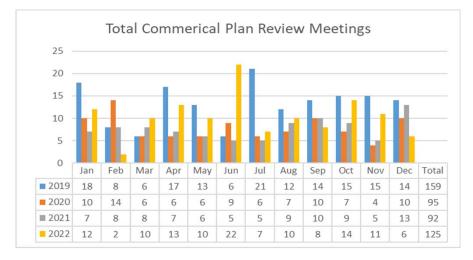
Performance Measures - Community Development Department

1. Residential & Commercial Plan Review, Walk-Through Meetings, and Average Days for Review (Goal #1 & #4)

The Community Development department performs a significant amount of plan reviews each year and strives to provide excellent customer service and communication throughout the process. The department offers in person meetings for small residential projects with the contractor/owners and the zoning and building plan reviewers; and also, for commercial projects, with the contractor/owners and appropriate city staff to discuss new projects, plan review submissions and occupancy coordination. In addition, the department has adopted New Albany standards for the number of days for plan review by plan type which is more aggressive than the State of Ohio Building Code Requirement (see next page for Chart).







<u>Performance Measures – Community Development Department,</u> continued

1. Residential & Commercial Plan Review, Walk-Through Meetings, and Average Days for Review (Goal #1 & #4), continued

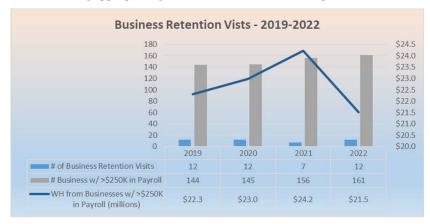
As depicted in the below chart, the Community Department has a history of staying within not only the State of Ohio Building Code Requirement of 30 days, but also within the New Albany standard adopted of 10 days for residential and 21 days for commercial. This performance measure, along with the previous charts detailing plan review, inform budgetary needs and decisions, including personnel and monies budgeted for professional contract services for the department.

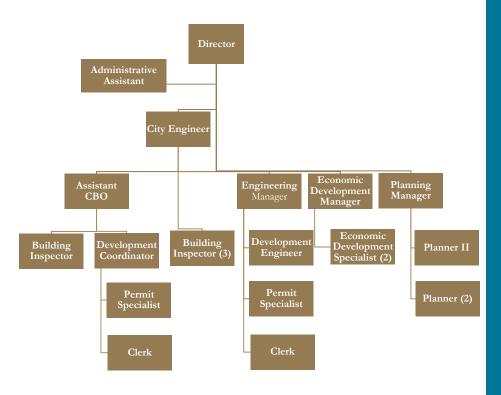


2. New Albany Business Park Retention Visits (Goal #1, #2 & #4)

The economic development team within the Community Development department strives to create a business climate that is friendly, supportive and inclusive, from the smallest merchant to the largest corporation. The team works with employers to identify and implement strategies that can improve their ability to retain and grow their workforces, which helps to stabilize our tax base and provide sustainable revenue to support continued operations and investment in infrastructure, community facilities, and programming and improve residents overall quality of life.

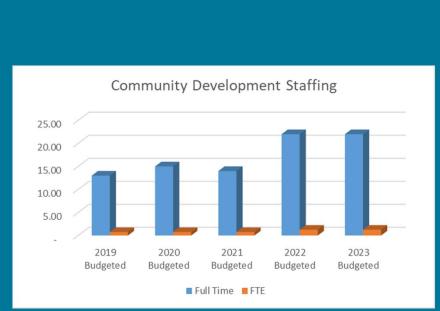
The communication with businesses in the New Albany Business Park is provided by a weekly e-newsletter along with business retention & expansion visits (BREs). City staff is currently working on revamping this program and anticipates a robust BRE process to be established in 2023. The chart below depicts the number of BREs for the years presented in comparison to the total number of businesses located within New Albany with a payroll greater than \$250,000. For additional information, the total revenue in withholding from these businesses is shown in millions. This information will assist city staff in determining appropriate goals to include in their revised plan.





Notes:

FTE includes intern position and part-time Clerk



	2019	2020	2021	2022	2023
	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
Full Time	13.00	15.00	14.00	22.00	22.00
FTE	0.75	0.75	0.75	1.25	1.25
Total	13.75	15.75	14.75	23.25	23.25

2023 Annual Budget

Community Development Department

Community Development - Total All Funds

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 878,104	\$ 997,463	\$ 1,171,867	\$ 1,127,792	\$ 1,409,304	\$ 1,875,882	33.11%
Pensions	122,526	138,742	161,755	156,291	191,872	249,619	30.10%
Benefits	288,421	341,000	396,475	368,778	435,764	634,919	45.70%
Professional Development	16,680	17,668	10,593	12,207	19,155	22,000	14.85%
Total Personal Services	1,305,730	1,494,874	1,740,690	1,665,069	2,056,095	2,782,421	35.33%
Materials & Supplies	14,912	25,625	8,545	19,616	22,054	31,500	42.83%
Clothing & Uniforms	750	250	130	105	521	1,500	187.78%
Utilities & Communications	4,000	8,732	4,111	5,543	5,433	10,700	96.93%
Consulting & Contract Services	1,387,210	1,664,020	1,381,153	1,884,725	2,768,092	3,185,713	15.09%
Payment for Services	10,650	13,216	15,300	13,302	21,726	15,000	-30.96%
Miscellaneous	2,096,771	2,880,646	2,287,834	2,625,178	2,247,272	2,240,000	-0.32%
Total Operating & Contractual Services	3,514,293	4,592,488	3,697,074	4,548,470	5,065,098	5,484,413	8.28%
Total Expenditures	\$ 4,820,023	\$ 6,087,362	\$ 5,437,764	\$ 6,213,538	\$ 7,121,193	\$ 8,266,834	16.09%

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

2023 Annual Budget

Community Development Department - Continued

Community Development - General Fund (All Divisions)

	20	18 Actual	20	019 Actual	2	020 Actual	20	021 Actual	2	022 Actual	20	23 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	878,104	\$	997,463	\$	1,171,867	\$	1,127,792	\$	1,409,304	\$	1,875,882	33.11%
Pensions		122,526		138,742		161,755		156,291		191,872		249,619	30.10%
Benefits		288,421		341,000		396,475		368,778		435,764		634,919	45.70%
Professional Development		16,680		17,668		10,593		12,207		19,155		22,000	14.85%
Total Personal Services		1,305,730		1,494,874		1,740,690		1,665,069		2,056,095		2,782,421	35.33%
Materials & Supplies		7,682		19,895		6,403		10,616		19,991		21,500	7.55%
Clothing & Uniforms		750		250		130		105		521		1,500	187.78%
Utilities & Communications		4,000		8,732		4,111		5,543		5,433		10,700	96.93%
Maintenance & Repairs		-		-		-		-		-		-	0.00%
Consulting & Contract Services		1,142,758		1,454,458		1,223,911		1,008,500		1,632,750		2,006,000	22.86%
Payment for Services		10,650		13,216		15,300		13,302		21,726		15,000	-30.96%
Miscellaneous		89,433		79,272		64,274		21,592		27,081		140,000	416.97%
Total Operating & Contractual Services		1,255,273		1,575,822		1,314,129		1,059,658		1,707,503		2,194,700	28.53%
Total Expenditures	\$	2,561,004	\$	3,070,696	\$	3,054,819	\$	2,724,727	\$	3,763,598	\$	4,977,121	32.24%

2023 Annual Budget

Total Expenditures

Community Development Department - Continued

Community Dev	Community Development - General Fund - Community Development Division (4010)												
	20	18 Actual	20	19 Actual	2	020 Actual	2	021 Actual	2	022 Actual	20	23 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	878,104	\$	997,463	\$	1,171,867	\$	1,127,792	\$	1,409,304	\$	1,563,781	10.96%
Pensions		122,526		138,742		161,755		156,291		191,872		208,055	8.43%
Benefits		288,421		341,000		396,475		368,778		435,764		508,845	16.77%
Professional Development		16,680		17,668		10,593		12,207		19,155		22,000	14.85%
Total Personal Services		1,305,730		1,494,874		1,740,690		1,665,069		2,056,095		2,302,681	11.99%
Materials & Supplies		7,682		19,895		6,403		10,616		15,610		16,500	5.70%
Clothing & Uniforms		750		250		130		105		521		1,500	187.78%
Utilities & Communications		4,000		8,732		4,111		5,543		5,433		10,700	96.93%
Consulting & Contract Services		705,108		899,800		897,816		758,500		1,117,750		1,511,000	35.18%
Payment for Services		10,650		13,216		15,300		13,302		21,726		15,000	-30.96%
Miscellaneous		10,552		4,492		1,259		9,322		14,394		25,000	73.68%
Total Operating & Contractual Services		738,741		946,384		925,019		797,389		1,175,435		1,579,700	34.39%

Commun	Community Development - General Fund - Engineer Division (4020)									
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)			
Total Personal Services	-	-	-	-	-	-	0.00%			
Consulting & Contract Services	437,651	554,658	326,095	250,000	250,000	310,000	24.00%			
Total Operating & Contractual Services	437,651	554,658	326,095	250,000	250,000	310,000	24.00%			
Total Expenditures	\$ 437,651	\$ 554,658	\$ 326,095	\$ 250,000	\$ 250,000	\$ 310,000	24.00%			

2,441,258 \$

2,044,472 \$

2,665,709 \$

3,231,530

2,462,457 \$

3,882,381

20.14%

2023 Annual Budget

Community Development Department - Continued

Community	v Deve	lopment - (General Fur	nd - Intel O	peration	s Division (4	030)	
		0	0	0	0	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	- \$	- \$	- \$	-	\$ -	\$ 312,101	0.00%
Pensions		-	-	-	-	-	41,565	0.00%
Benefits		-	-	-	-	-	126,074	0.00%
Total Personal Services		-	-	-	-	-	479,740	0.00%
Materials & Supplies		-	-	-	-	4,381	5,000	14.12%
Consulting & Contract Services		-	-	-	-	265,000	185,000	-30.19%
Total Operating & Contractual Services		=	=	-	-	269,381	190,000	-29.47%
Total Expenditures	\$	- \$	- \$	- \$	-	\$ 269,381	\$ 669,740	148.62%

Community Development - General Fund - Economic Development Division (4090) 2018 Actual 2019 Actual 2020 Actual 2021 Actual 2022 Actual 2023 Adopted (Decrease)

2016 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2025 Adopted	(Decrease)
-	-	-	-	-	-	0.00%
78,881	74,780	63,015	12,270	12,686	115,000	806.48%
78,881	74,780	63,015	12,270	12,686	115,000	806.48%
\$ 78,881	\$ 74,780	\$ 63,015	\$ 12,270	\$ 12,686	\$ 115,000	806.48%
	78,881 78,881	78,881 74,780 78,881 74,780	78,881 74,780 63,015 78,881 74,780 63,015	78,881 74,780 63,015 12,270 78,881 74,780 63,015 12,270	78,881 74,780 63,015 12,270 12,686 78,881 74,780 63,015 12,270 12,686	78,881 74,780 63,015 12,270 12,686 115,000

0.00%

City of New Albany, Ohio

2023 Annual Budget

Total Expenditures

Community Development Department - Continued

\$

- \$

Community Development - Economic Development (NAECA) Fund (Restricted) % Increase/ 2022 Actual 2023 Adopted 2018 Actual 2019 Actual 2020 Actual 2021 Actual (Decrease) 47,149,378 Funds from NACA/NAECA 1,997,675 2260.21% 755,605 1,997,675 47,149,378 **Total Revenues** 2,108,018 2260.21% **Total Personal Services** 0.00% **Total Operating & Contractual Services** 0.00%

- \$

- \$

- \$

Community I	Community Development - Economic Development (NACA) Fund (Restricted)								
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)		
Federal & State Grants	\$ -	\$ 14,288	\$ -	\$ -	\$ -	\$ -	0.00%		
Funds from NACA/NAECA	2,463,343	\$ 3,049,010	\$ 3,118,735	\$ 3,012,895	4,152,012	4,500,000	8.38%		
Other Revenue	1,669,103	-	-	-	=	-	0.00%		
Advance In	=	-	-	=	1,122,887	-	-100.00%		
Total Revenues	4,132,446	3,063,298	3,118,735	3,012,895	5,274,899	4,500,000	-14.69%		
Total Personal Services	-	-	-	-	-	-	0.00%		
Materials & Supplies	7,230	5,730	2,142	9,000	2,063	10,000	384.79%		
Consulting & Contract Services	244,452	209,562	157,242	876,225	1,135,342	1,179,713	3.91%		
Miscellaneous	2,007,338	2,801,374	2,223,560	2,603,586	2,220,191	2,100,000	-5.41%		
Total Operating & Contractual Services	2,259,020	3,016,666	2,382,944	3,488,811	3,357,596	3,289,713	-2.02%		
Total Expenditures	\$ 2,259,020	\$ 3,016,666	\$ 2,382,944	\$ 3,488,811	\$ 3,357,596	\$ 3,289,713	-2.02%		

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.

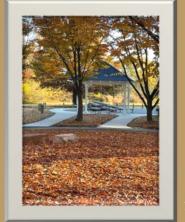
KEY FUNCTIONS

- 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



City Manager Joseph
Stefanov receiving the
William H. Anderson Award
from Mid-Ohio Regional
Planning Commission
recognizing a current or past
board member who
exemplifies outstanding
leadership, a vision for the
community and the region,
and commitment to
MORPC's mission and
goals.



New composting drop off created as part of sustainability efforts recommend by the Sustainability Advisory Board.

James River Park upgraded in 2022

Organizational Goals & Goal Driven Strategies:

The Administrative Services department has adopted the following core values which contribute to the City's overall organizational goals: *Courage*, *Humility*, *Integrity* and *Leadership*.

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 which are attributed to winning national awards for communications efforts. Along with supporting external customers, the department supports internal functions such as human resources and information technology.

Workplace Culture, Employee Wellness, and Professional Development (Supports City Organization Goal #5):

Administrative Services strives to provide employees with a workplace culture that promotes professional and personal growth and development through employee wellness programming and professional development opportunities, while also seeking ways to support work-life balance for employees throughout the organization. The department works closely with each department and plays a key role in the recruitment and hiring process, while also helping to find ways in investing in current staff to promote retention and a positive environment.

Community Focus on Programming, Sustainability and IDEA (Supports City Organization Goals #2 & #4):

In 2022, the Community Investment & Programming division was created within the Administrative Services department. This division was created to facilitate the implementation of several council initiatives and provide for a more formal approach to community programming. The Senior Connections program for residents age 55+, initially organized by one of our community partners, Healthy New Albany, was brought in house in 2022 and the City hired it's first program administrator. In addition to Senior Connections, funding for recommendations from the Sustainability Advisory Board and IDEA (Inclusion, Diversity & Equity Action) Implementation Panel is budgeted within this division. Programs such as managing and tracking community composting sites, Earth Day Bioblitz/E-waste Drive, DORA (Designated Outdoor Refreshment Area) and Senior Connections are a few examples of programming this division facilitates. Future programming will include the launch of the IDEA Ambassador Program, community receptions and festivals, along with a summer and family concert series to be held utilizing facilities within the Village Center including Rose Run Park and the new Hinson Amphitheater.

Oversight of & Planning for Community Facilities (Supports City Organization Goals #2 & #3):

A key focus of the Administrative Services department is to oversee the improvement of and plan for current and future community facilities, including neighborhood parks, destination parks including Rose Run and Taylor Farm, Village Center amenities, and investment in future dedicated park space with community partners guided by the City's strategic plan.

Organizational Goals & Goal Driven Strategies, Continued:

Robust and Effective Communications (Supports City Organization Goal #4):

The Administrative Services department also includes the Communications division. The City has historically placed significant importance on timely, effective and open communications with its residents and also the media. With the addition of a public information officer in 2020, the City has continued to find new, creative and effective ways to communicate both externally and internally. Communication has grown from utilizing primarily direct mailings and the City website to a heavy focus on digital communications with social media, e-newsletters, videos and guest columns in local publications. In addition, community surveys have been conducted regularly seeking feedback from residents concerning City services, areas of improvement, resident needs, and confirmation that planning and development within the city is headed in the right direction according to its constituents.

	QUICK FACTS:											
	<u>2019</u> <u>2020</u> <u>2021</u> <u>2022</u>											
New Hire Processes	*	*	21	37								
Events	13	3	12	14								
Guest Columns	18	18	15	*								
Connects	51	55	65	53								
Videos	9	104	72	72								
Direct Mailings	1	3	4	*								
Annual Report	1	1	1	1								
Community Survey	-	1	-	1								
*	*Information not available at time of printing.											

Administrative Services Department

2022 Accomplishments:

- Record number of hiring processes
- Utilized learning management software to deliver courses & facilitate onboarding
- Updated Drug & Alcohol Policy

IT Services & GIS:

- Office 365 email upgrade for all users & enabled two-factor authentication
- ESRI & ArcGIS increased capability/integration & aerial imagery updates

Community Programming:

Senior Connections program

City Council Initiatives:

 Sustainability Advisory Board, Park upgrades, IDEA, DORA

Communications:

- Six national/Ohio PR awards
- Resident Survey
- 6 video series (2 new)

Looking Forward:

- Expand internal communications & development opportunities
- Complete classification and compensation study
- Electronic Personnel Action Forms & onboarding documents

IT Services & GIS:

- MECC 911 Emergency Services IP Network
- Create public facing interactive maps & dashboards
- GIS integration with MUNIS

Community Programming:

- Expand Senior programming
- Summer & family concert series

City Council Initiatives:

Sustainability Advisory Board, Park upgrades, IDEA

Communications:

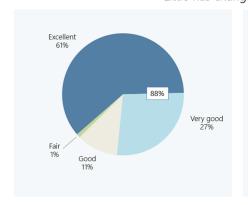
- Staff transition
- Business Park virtual tour update
- · Assist in Police Recruitment

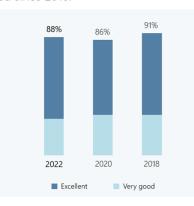
Performance Measures - Administrative Services Department

1. Overall Impressions – Community Survey Results (Goal #4)

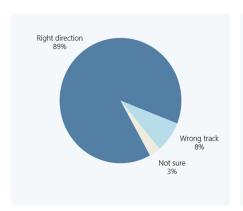
The Administrative Services department has facilitated a community survey three out of the last five years. The community survey serves as a tool to allow New Albany residents to have a voice and provides objective data as planning for the future continues. The following charts summarize some of the data captured within the most recent survey performed during 2022 compared with the 2020 and 2018 results.

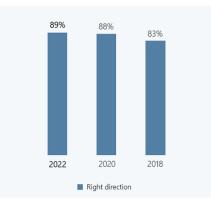
Six out of ten New Albany residents consider the city an "excellent" place to live. An additional three out of ten said "very good." Little has changed since 2018.





According to nine out of ten residents, New Albany is heading in the right direction – again, up slightly from 2018.





2. Workforce Growth and Management (Goal #5)

The city workforce continues to increase as growth continues through the community. Administrative Services facilitates and manages all hiring processes recruiting and attracting quality candidates that help to further the City's mission.

Workforce Growth and Management

	2019	2020	2021	2022
Budgeted Full Time Positions	93	102	103	129
New Positions (Net)	5	9	1	26
Full Time Employees @ 12/31	92	94	99	117
Vacancies @ 12/31	1	8	4	12
Annual Hiring Processes	*	*	21	37
New Employees	12	13	9	28

^{*}Information not available at time of printing.

Performance Measures - Administrative Services Department, continued

3. Senior Connections (Goal #4)

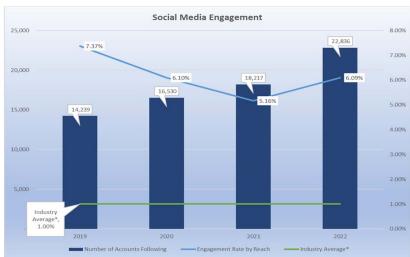
Senior Connections programming was brought in house in 2022. The program was previously administered through Healthy New Albany, a community partner since inception in 2019 and has proven to be a valuable program for residents. Below is a graph depicting the growth and participation in the program.



4. Communications and Social Media (Goal #4)

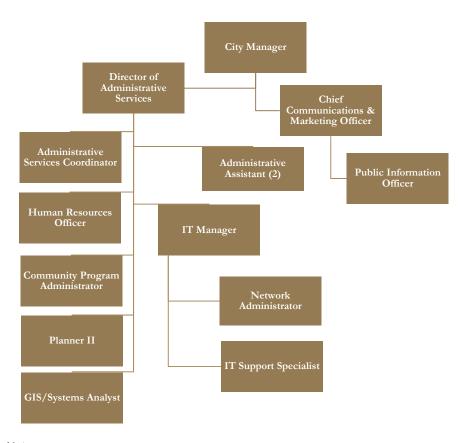
The city's communications team won six total awards for communications efforts, including three national awards in 2022. The team has significantly diversified how information is shared over recent years to ensure it reaches the community effectively.

Significant updates have been made to the City's website, CONNECTS e-newsletters are distributed weekly, videos highlighting city services, programming, staff, residents and businesses that make New Albany such a special community are regularly created and distributed, and significant strides have been made to utilize social media across several platforms. Below is a table and a chart demonstrating the growth of social media participation as a result of these efforts.



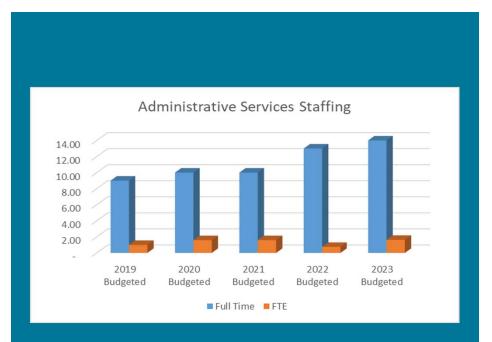
Social Media Engagement				
	2019	2020	2021	2022
Social Media Impressions	2,191,464	3,200,000	3,210,000	3,435,654
Social Media Engagements	161,517	195,125	165,672	209,333
Social Media Impressions				
(Daily Average)	5,621	8,676	8,795	9,412
Social Media Engagements				
(Daily Average)	443	537	454	574
Engagement Rate by Reach	7.37%	6.10%	5.16%	6.09%
Industry Average*	1.00%	1.00%	1.00%	1.00%

^{*}Industry average ranges nationally from 1-5% - the City presumes government is on the lower end



Notes:

- Add Administrative Assistant
- FTE includes IT Intern Position, Part time Communications Officer, and Part Time Senior Connections staff



	2019	2020	2021	2022	2023
	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
Full Time	9.00	10.00	10.00	13.00	14.00
FTE	0.99	1.59	1.59	0.75	1.63
Total	9.99	11.59	11.59	13.75	15.63

2023 Annual Budget

Administrative Services Department

Administrative Services - Total All Funds

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 828,499	\$ 893,229	\$ 989,185	\$ 980,654	\$ 1,166,514	\$ 1,560,835	33.80%
Pensions	112,033	121,014	132,973	132,618	157,449	207,124	31.55%
Benefits	262,037	273,112	286,576	331,251	311,863	433,370	38.96%
Professional Development	13,074	14,267	12,384	15,228	20,994	38,515	83.46%
Total Personal Services	1,215,644	1,301,622	1,421,118	1,459,751	1,656,819	2,239,844	35.19%
Materials & Supplies	54,754	40,952	34,838	39,920	147,828	118,550	-19.81%
Utilities & Communications	12,998	14,133	13,914	17,054	18,077	37,300	106.34%
Maintenance & Repairs	196,537	146,401	223,254	230,573	382,940	611,127	59.59%
Consulting & Contract Services	214,405	472,960	448,302	505,381	734,149	840,940	14.55%
Payment for Services	-	125,870	77,455	86,415	103,234	167,600	62.35%
Miscellaneous	303,105	94,117	108,565	86,100	527,862	875,600	65.88%
Total Operating & Contractual Services	781,798	894,434	906,328	965,443	1,914,089	2,651,117	38.51%
Total Expenditures	\$ 1,997,442	\$ 2,196,056	\$ 2,327,447	\$ 2,425,195	\$ 3,570,908	\$ 4,890,961	36.97%

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

Miscellaneous

Total Expenditures

2023 Annual Budget Administrative Services Department - Continued

Total Operating & Contractual Services

Administrative Services - General Fund (All Divisions) % Increase/ 2018 Actual 2019 Actual 2020 Actual 2021 Actual 2022 Actual 2023 Adopted (Decrease) \$ 1,560,835 Salaries & Wages 828,499 \$ 893,229 \$ 989,185 \$ 980,654 \$ 1,166,514 33.80% Pensions 112,033 121.014 132,973 132,618 157,449 207,124 31.55% Benefits 262,037 273,112 286,576 331,251 311,863 433,370 38.96% 20,994 83.46% Professional Development 13,074 14,267 12,384 15,228 38,515 **Total Personal Services** 1,215,644 1,301,622 1,459,751 1,656,819 2,239,844 35.19% 1,421,118 40,952 147,828 -20.48% Materials & Supplies 54,754 34,838 39,920 117,550 Utilities & Communications 12,223 13,914 18,077 37,300 106.34% 14,133 17,054 382,940 611,127 59.59% Maintenance & Repairs 196,537 146,401 223,254 230,573 Consulting & Contract Services 214,405 472,960 448,302 505,381 734,149 837,940 14.14% 103,234 167,600 62.35% Payment for Services 125,870 77,455 86,415

108,565

906,328

2,327,447 \$

86,100

965,443

2,425,195 \$

527,862

1,914,089

3,570,908

875,600

2,647,117

4,886,961

65.88%

38.30%

36.85%

94,117

2,196,056 \$

894,434

303,105

781,023

1,996,667

\$

2023 Annual Budget Administrative Services Department - Continued

Administrative Services - Ge	neral Fund - Administration Divis	sion (7010)
Tidililibiliative Services Ge.	nciui i una manninguadon bivi	TOIL (TOLO)

	20	18 Actual	20	019 Actual	2	020 Actual	4	2021 Actual	20	022 Actual	2023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	626,471	\$	669,241	\$	818,431	\$	834,481	\$	709,593	\$ 830,268	17.01%
Pensions		84,883		90,549		109,336		112,353		94,332	109,534	16.12%
Benefits		180,242		188,648		213,896		262,482		175,389	215,134	22.66%
Professional Development		11,312		10,568		7,326		10,506		15,203	23,440	54.18%
Total Personal Services		902,908		959,006		1,148,989		1,219,822		994,518	1,178,375	18.49%
Materials & Supplies		8,641		8,355		10,024		7,882		9,850	19,000	92.90%
Utilities & Communications		8,166		6,213		4,948		5,496		5,223	9,000	72.31%
Consulting & Contract Services		54,751		153,984		87,326		126,726		115,893	211,850	82.80%
Payment for Services		-		3,050		5,000		4,075		3,163	7,600	140.32%
Miscellaneous		263,050		59,395		66,257		46,100		19,578	100,000	410.78%
Total Operating & Contractual Services	•	334,609		230,996		173,555		190,279		153,706	347,450	126.05%
Total Expenditures	\$	1,237,516	\$	1,190,003	\$	1,322,544	\$	1,410,101	\$	1,148,224	\$ 1,525,825	32.89%

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

	201	18 Actual	20	019 Actual	2	020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	118,744	\$	135,338	\$	80,095	\$ 52,936	\$ -	\$ -	0.00%
Pensions		15,849		18,183		11,143	7,341	-	-	0.00%
Benefits		49,464		49,370		38,217	29,151	-	-	0.00%
Professional Development		1,313		918		905	360	200	700	250.00%
Total Personal Services		185,369		203,808		130,360	89,788	200	700	250.00%
Materials & Supplies		3,457		5,313		1,801	4,074	-	-	0.00%
Utilities & Communications		207		402		491	443	-	-	0.00%
Consulting & Contract Services		83,029		76,595		88,280	95,758	283,562	295,350	4.16%
Payment for Services		-		-		-	302	1,191	2,000	67.92%
Total Operating & Contractual Services		86,692		82,309		90,571	100,578	284,753	297,350	4.42%
Total Expenditures	\$	272,062	\$	286,117	\$	220,932	\$ 190,366	\$ 284,953	\$ 298,050	4.60%

2023 Annual Budget

Administrative Services Department - Continued

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

	20	18 Actual	201	19 Actual	20	020 Actual	2	021 Actual	20	022 Actual	202	23 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	83,285	\$	88,649	\$	90,660	\$	93,238	\$	179,083	\$	340,654	90.22%
Pensions	"	11,300	"	12,282	"	12,493	"	12,924	"	24,838	"	45,508	83.22%
Benefits		32,332		35,095		34,463		39,618		63,892		135,491	112.06%
Professional Development		450		26		400		-		2,770		6,325	128.31%
Total Personal Services		127,367		136,053		138,016		145,779		270,583		527,978	95.13%
Materials & Supplies		42,655		27,141		20,500		24,025		134,255		84,200	-37.28%
Utilities & Communications		3,850		3,944		5,277		3,880		3,309		12,300	271.69%
Maintenance & Repairs		196,537		146,401		223,254		230,573		382,940		611,127	59.59%
Consulting & Contract Services		76,625		174,657		163,605		166,521		212,944		196,840	-7.56%
Miscellaneous		40,055		34,722		38,182		40,000		40,000		50,000	25.00%
Total Operating & Contractual Services		359,722		386,865		450,819		464,999		773,448		954,467	23.40%
Total Expenditures	\$	487,089	\$	522,918	\$	588,834	\$	610,778	\$	1,044,031	\$	1,482,445	41.99%

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

	2018 Act	ual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	- :	\$ -	\$ -	\$ -	\$ 231,491	\$ 268,838	16.13%
Pensions		-	-	-	-	31,790	35,754	12.47%
Benefits		-	-	-	-	58,497	52,914	-9.54%
Professional Development		-	2,754	3,753	4,362	2,821	7,500	165.91%
Total Personal Services		-	2,754	3,753	4,362	324,598	365,006	12.45%
Materials & Supplies		_	144	2,513	3,939	3,723	4,000	7.44%
Utilities & Communications		-	3,575	3,198	7,235	9,545	15,500	62.40%
Consulting & Contract Services		-	67,725	109,091	116,375	121,750	122,500	0.62%
Payment for Services		-	122,820	72,455	82,039	98,880	156,850	58.63%
Miscellaneous		-	-	4,125	-	-	-	0.00%
Total Operating & Contractual Services		-	194,264	191,383	209,588	233,898	298,850	27.77%
Total Expenditures	\$	- :	\$ 197,017	\$ 195,136	\$ 213,949	\$ 558,496	\$ 663,856	18.86%

2023 Annual Budget Administrative Services Department - Continued

Administrative Services - General Fund - Community Investment & Programming Division (7014)

	2018	Actual 20	19 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	- \$	- \$	-	\$ -	\$ 46,347	\$ 121,075	161.24%
Pensions	41	-	-	-	-	6,489	16,328	151.64%
Benefits		-	-	-	_	14,085	29,832	111.79%
Professional Development		-	-	-	-	-	550	0.00%
Total Personal Services		-	-	-	-	66,921	167,785	150.72%
Materials & Supplies		-	-	-	-	-	10,350	0.00%
Utilities & Communications		-	-	-	_	-	500	0.00%
Consulting & Contract Services		-	-	-	-	-	11,400	0.00%
Payment for Services		-	-	-	-	-	1,150	0.00%
Miscellaneous		-	-	-	-	468,284	725,600	54.95%
Total Operating & Contractual Services		-	-	-	-	468,284	749,000	59.95%
Total Expenditures	\$	- \$	- \$	-	\$ -	\$ 535,205	\$ 916,785	71.30%

2023 Annual Budget

Administrative Services Department - Continued

A	dminis	trative	Servi	ces - M	Iayo	or's Cour	rt Co	mputer	Fu	nd			
	2018	8 Actual	2019	Actual	20	20 Actual	202	l Actual	20	22 Actual	2023	3 Adopted	% Increase/ (Decrease)
Fines & Forfeitures	\$	4,545	\$	3,681	\$	2,169	\$	4,579	\$	4,000	\$	4,000	0.00%
Total Revenues		4,545		3,681		2,169		4,579		4,000		4,000	0.00%
Total Personal Services		-		-		-		-		-		-	0.00%
Utilities & Communications		775		-		-		-		-		-	0.00%
Consulting & Contract Services		-		-		-		-		-		1,000	0.00%
Total Operating & Contractual Services		775		-		-		-		-		1,000	0.00%
Total Expenditures	\$	775	\$	-	\$	-	\$	-	\$	-	\$	1,000	0.00%

	Adm	ninistra	tive S	Services	s - .	Alcohol I	nd	ligent Fui	nd			
	201	8 Actual	2019) Actual	2	020 Actual	2	021 Actual	2	022 Actual	2023 Adopted	% Increase/ (Decrease)
Fines & Forfeitures	\$	1,008	\$	888	\$	422	\$	953	\$	1,000	\$ 1,000	0.00%
Total Revenues		1,008		888		422		953		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%

2023 Annual Budget

Administrative Services Department - Continued

A	Administrati	ive Services	- Court Spe	ecial P	rojects Fu	ınd		
	2018 Actual	2019 Actual	2020 Actua	ıl 202	1 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Fines & Forfeitures	\$	- \$	- \$	- \$	728 \$	8,000	\$ 8,000	0.00%
Total Revenues		-	-	-	728	8,000	8,000	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%

Administrative Services - Clerk's Office Computer Fund													
	2018 Actual	2019 Actual	2020 Actual	2021	Actual 20	022 Actual	2023 Adopted	% Increase/ (Decrease)					
Fines & Forfeitures	\$	- \$	- \$	- \$	460 \$	5,000	\$ 5,000	0.00%					
Total Revenues		-	-	-	460	5,000	5,000	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%					

2023 Annual Budget

General Administration

	Genera	ıl Administr	ation - Gen	eral Fund			
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ -	\$ -	\$ 2,505	\$ -	\$ 725	\$ 20,000	2659.91%
Benefits	162,678	98,011	81,253	86,933	131,916	162,017	22.82%
Professional Development	22,945	11,669	21,469	18,588	22,483	60,000	166.87%
Total Personal Services	185,623	109,680	105,227	105,521	155,124	242,017	56.02%
Materials & Supplies	153,975	153,482	108,446	184,428	285,617	305,000	6.79%
Consulting & Contract Services	222,677	173,660	181,834	211,735	211,796	402,000	89.81%
Payment for Services	110,961	228,796	129,540	153,533	145,250	70,000	-51.81%
Miscellaneous	-	50,044	61,637	27,585	50,690	63,500	25.27%
Total Operating & Contractual Services	487,613	605,983	481,456	577,281	693,353	840,500	21.22%
Total Expenditures	\$ 673,236	\$ 715,663	\$ 586,683	\$ 682,802	\$ 848,477	\$ 1,082,517	27.58%

2023 Annual Budget

City Attorney

City Attorney - General Fund													
	2018 Actual		2019 Actual		2020 Actual		2021 Actual		2022 Actual			2023 Adopted	% Increase/ (Decrease)
Professional Development	\$	-	\$	-	\$	3,027	\$	3,728	\$	262		\$ 500	90.57%
Total Personal Services		-		-		3,027		3,728		262		500	90.57%
Consulting & Contract Services	\$	203,876	\$	237,496	\$	257,255		211,930		166,610		\$ 299,000	79.46%
Miscellaneous		77,500		15,480		15,480		-		-		79,500	0.00%
Total Operating & Contractual Services		281,376		252,976		272,735		211,930		166,610		378,500	127.18%
Total Expenditures	\$	281,376	\$	252,976	\$	275,762	\$	215,658	\$	166,872		\$ 379,000	127.12%

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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



Organizational Goals & Goal Driven Strategies:

The Public Service Department has adopted the following core values which contribute to the City's overall organizational goals: *Professionalism*, *Integrity*, *Reliability*, *Quality* and *Pride*. 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.

Further evaluation and inclusion of the Public Service Department's demonstrated alignment with the overall Organizational Goals of New Albany, in addition to the evaluation of key performance indicators to be included within this document, is planned for 2023 and will be updated and included in the 2024 Annual Budget Program.

Public Service Department

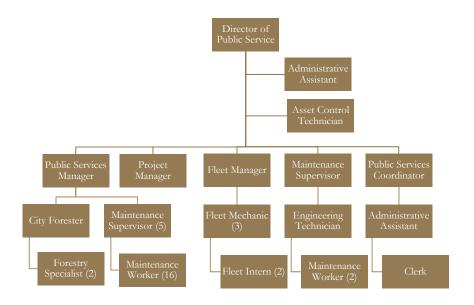
2022 Accomplishments:

- Phase 1 Department reorganization
- Fleet operations evaluation
- High level response & support services for snow/ice control & leaf collection
- Support community special events, including DORA & Touch-a-Truck
- Began Phase 2 US62/SR161 interchange improvements
- Final design Market St Ext
- Street light painting
- Sidewalk leveling

Looking Forward:

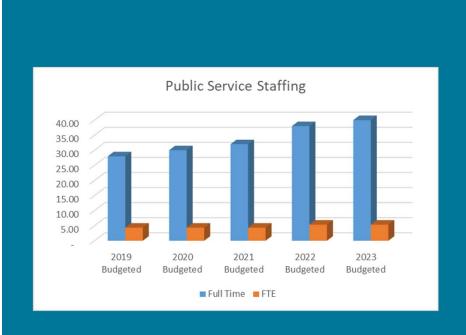
- Commence Market St. Ext construction
- Commence reconstruction of South Harlem Rd.
- Implement findings & recommendations of fleet operations evaluation
- Continue implementation of expanded operations & organization structure to include Intel related roles/ responsibilities
 - 43 new lane miles
 - Traffic signals, signs

QUICK FACTS:											
	<u> 2019</u>	2020	<u>2021</u>	2022							
Roadway Lane Miles	307	309	314	329							
Sewer Miles	205	205	206	207							
Trail Miles	53	53	55	55							
Streetlights	1,472	1,527	1,583	1,604							
Leaves Collected (tons)	550	343	500	732							
Salt Used (tons)	2,174	1,897	1,800	1,880							
Snow Events	24	15	14	11							
Work Trucks	25	26	28	31							
Resident Service Calls	310	265	275	271							



Notes:

- Project Manager replaces Deputy Director
- Add Fleet Mechanic
- Add Administrative Assistant
- FTE includes winter and summer seasonal maintenance workers and fleet division interns



	2019	2020	2021	2022	2023
	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
Full Time	28.00	30.00	32.00	38.00	40.00
FTE	4.33	4.33	4.33	5.33	5.33
Total	32.33	34.33	36.33	43.33	45.33

2023 Annual Budget

Public Service Department

Public Service - Total All Funds

													% Increase/
	20	18 Actual	2	019 Actual	2	020 Actual	2	021 Actual	2	022 Actual	20	23 Adopted	(Decrease)
Salaries & Wages	\$	1,653,524	\$	1,751,036	\$	1,951,490	\$	2,195,829	\$	2,384,617	\$	3,245,312	36.09%
Pensions		230,778		244,325		271,379		307,571		333,665		432,704	29.68%
Benefits		648,150		665,942		692,430		917,259		850,498		1,119,474	31.63%
Professional Development		13,836		16,666		9,952		17,194		19,874		38,750	94.98%
Total Personal Services		2,546,287		2,677,970		2,925,251		3,437,854		3,588,654		4,836,240	34.76%
Materials & Supplies		542,287		449,330		358,185		422,111		532,273		619,500	16.39%
Clothing & Uniforms		-		11,179		17,833		14,239		25,748		27,250	5.83%
Utilities & Communications		12,425		15,953		11,798		15,036		15,748		22,000	39.70%
Maintenance & Repairs		249,650		327,209		296,219		302,270		376,640		1,105,000	193.38%
Consulting & Contract Services		334,081		358,995		286,456		319,487		478,008		578,000	20.92%
Payment for Services		-		4,510		3,608		5,425		2,831		11,000	288.52%
Total Operating & Contractual Services		1,138,442		1,167,175		974,099		1,078,569		1,431,249		2,362,750	65.08%
Total Expenditures	\$	3,684,730	\$	3,845,145	\$	3,899,350	\$	4,516,423	\$	5,019,903	\$	7,198,990	43.41%

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)													
	20	018 Actual	2	019 Actual	2	020 Actual	2	2021 Actual	2	022 Actual	20	23 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	1,653,524	\$	1,751,036	\$	1,951,490	\$	2,195,829	\$	2,384,617	\$	3,245,312	36.09%
Pensions		230,778		244,325		271,379		307,571		333,665		432,704	29.68%
Benefits		648,150		665,942		692,430		917,259		850,498		1,119,474	31.63%
Professional Development		13,836		16,666		9,952		17,194		19,874		38,750	94.98%
Total Personal Services		2,546,287		2,677,970		2,925,251		3,437,854		3,588,654		4,836,240	34.76%
Materials & Supplies		379,836		311,558		237,855		292,180		397,207		454,500	13.57%
Clothing & Uniforms		-		11,179		17,833		14,239		25,748		27,250	6.46%
Utilities & Communications		12,425		15,953		11,798		15,036		15,748		22,000	39.70%
Maintenance & Repairs		249,650		327,209		296,219		302,270		376,640		980,000	-24.81%
Consulting & Contract Services		205,533		195,995		236,456		244,487		303,567		403,000	164.29%
Payment for Services		-		4,510		3,608		5,425		2,831		11,000	288.52%
Total Operating & Contractual Services		847,444		866,403		803,769		873,638		1,121,742		1,897,750	69.18%
Total Expenditures	\$	3,393,731	\$	3,544,372	\$	3,729,020	\$	4,311,491	\$	4,710,396	\$	6,733,990	42.96%

Public Service - General Fund - Public Service Division (5000)													
	20	018 Actual	2	019 Actual	2	020 Actual	2	2021 Actual	2	022 Actual	20	23 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	1,653,524	\$	1,751,036	\$	1,951,490	\$	2,195,829	\$	2,173,351	\$	2,904,949	33.66%
Pensions		230,778		244,325		271,379		307,571		304,216		387,325	27.32%
Benefits		648,150		665,942		692,430		917,259		761,803		995,806	30.72%
Professional Development		13,836		16,666		9,952		17,194		15,874		32,000	101.59%
Total Personal Services		2,546,287		2,677,970		2,925,251		3,437,854		3,255,244		4,320,079	32.71%
Materials & Supplies		379,836		311,558		237,855		292,180		272,738		330,500	21.18%
Clothing & Uniforms		-		11,179		17,833		14,239		23,248		24,750	6.46%
Utilities & Communications		12,425		15,953		11,798		15,036		15,748		22,000	39.70%
Maintenance & Repairs		249,650		327,209		296,219		302,270		137,339		100,000	-27.19%
Consulting & Contract Services		205,533		195,995		236,456		244,487		254,564		278,000	9.21%
Payment for Services		-		4,510		3,608		5,425		2,831		11,000	288.52%
Total Operating & Contractual Services		847,444		866,403		803,769		873,638		706,468		766,250	8.46%
Total Expenditures	\$	3,393,731	\$	3,544,372	\$	3,729,020	\$	4,311,491	\$	3,961,712	\$	5,086,329	28.39%

Public Service - General Fund - Fleet Maintenance Division (5100)										
	2018 Act	ual 2	019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)		
Salaries & Wages	\$	- \$	-	\$ -	\$ -	\$ 211,266	\$ 340,364	61.11%		
Pensions		-	-	-	-	29,449	45,379	54.10%		
Benefits		-	-	-	-	88,695	123,668	39.43%		
Professional Development		-	-	-	-	4,000	6,750	68.73%		
Total Personal Services		-	-	-	-	333,410	516,161	54.81%		
Materials & Supplies		-	-	-	-	124,470	115,000	-7.61%		
Clothing & Uniforms		-	-	-	-	2,500	2,500	0.00%		
Maintenance & Repairs		-	-	-	-	239,301	245,000	2.38%		
Consulting & Contract Services		-	-	-	-	49,003	125,000	155.09%		
Total Operating & Contractual Services		-	-	-	-	415,274	487,500	17.39%		
Total Expenditures	\$	- \$	-	\$ -	\$ -	\$ 748,684	\$ 1,003,661	34.06%		

Public Service - General Fund - Infrastructure Maintenance Division (5200)											
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)				
Total Personal Services	-	-	-	-	-	-	0.00%				
Materials & Supplies	-	-	-	-	-	9,000	0.00%				
Maintenance & Repairs	-	-	-	-	-	635,000	0.00%				
Total Operating & Contractual Services	-	-	-	-	-	644,000	0.00%				
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 644,000	0.00%				

Public Service - Street Construction, Maintenance & Repair Fund													
	20	18 Actual	20	19 Actual	2	020 Actual		2021 Actual	20	022 Actual	202	23 Adopted	% Increase/ (Decrease)
Gas Tax & Motor Vehicle License Tax	\$	417,630	\$	470,028	\$	539,607	\$	592,617	\$	650,000	\$	650,000	0.00%
Interest Income		20,624		45,041		31,108		13,577		12,000		50,000	316.67%
Total Revenues		438,254		515,069		570,715		606,193		662,000		700,000	5.74%
Total Personal Services		-		-		-		-		-		-	0.00%
Materials & Supplies		79,128		67,835		70,201		75,110		78,216		80,000	2.28%
Consulting & Contract Services		-		-		50,000		50,000		74,441		75,000	0.75%
Total Operating & Contractual Services		79,128		67,835		120,201		125,110		152,656		155,000	1.54%
Total Expenditures	\$	79,128	\$	67,835	\$	120,201	\$	125,110	\$	152,656	\$	155,000	1.54%

Public Service - State Highway Fund													
	201	8 Actual	201	9 Actual	2	2020 Actual		2021 Actual	2	022 Actual		2023 Adopted	% Increase/ (Decrease)
Gas Tax & Motor Vehicle License Tax	\$	33,862	\$	38,110	\$	43,752	\$	48,050	\$	46,000		\$ 46,000	0.00%
Interest Income		2,103		4,138		3,295		1,451		2,000		5,000	150.00%
Total Revenues		35,965		42,248		47,047		49,501		48,000		51,000	6.25%
Total Personal Services		-		-		-		-		-	Ħ	-	0.00%
Materials & Supplies		18,322		8,292		17,130		15,257		3,850		20,000	419.48%
Total Operating & Contractual Services		18,322		8,292		17,130		15,257		3,850		20,000	419.48%
Total Expenditures	\$	18,322	\$	8,292	\$	17,130	\$	15,257	\$	3,850	lŀ	\$ 20,000	419.48%

Public Service - Permissive Tax Fund													
	20	18 Actual	20	19 Actual	2	020 Actual		2021 Actual	20	022 Actual	202	23 Adopted	% Increase/ (Decrease)
Gas Tax & Motor Vehicle License Tax	\$	73,626	\$	73,017	\$	77,083	\$	84,545	\$	590,000	\$	90,000	-84.75%
Interest Income		3,679		6,856		5,078		2,505		3,500		9,000	157.14%
Total Revenues		77,305		79,874		82,161		87,049		593,500		99,000	-83.32%
Total Personal Services		-		-		-		-		-		-	0.00%
Materials & Supplies		65,000		61,645		33,000		39,564		53,000		65,000	22.64%
Maintenance & Repairs		_		-		-		-		-		90,000	0.00%
Total Operating & Contractual Services		65,000		61,645		33,000		39,564		53,000		155,000	192.45%
Total Expenditures	\$	65,000	\$	61,645	\$	33,000	\$	39,564	\$	53,000	\$	155,000	192.45%

Public Service - Economic Development (NACA) Fund (Restricted)												
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)					
Total Revenues	-	-	-	-	-	-	0.00%					
Total Personal Services	-	-	-	-	-	-	0.00%					
Maintenance & Repairs	-	-	-	-	-	35,000	0.00%					
Consulting & Contract Services	128,548	163,000	-	25,000	100,000	100,000	0.00%					
Total Operating & Contractual Services	128,548	163,000	-	25,000	100,000	135,000	35.00%					
Total Expenditures	\$ 128,548	\$ 163,000	\$ -	\$ 25,000	\$ 100,000	\$ 135,000	35.00%					

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 *Annual Budget Programs* for 2021 and 2022, 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



Michael Khoury, Financial Data Analyst – Payroll Specialist; Candy Cook, Accounts Payable Technician; Bethany Staats, CPA, Director of Finance; Drew Turner, Management Analyst; Megan Thomas, Administrative Assistant; Cindy Powell, Finance Manager.

Organizational Goals & Goal Driven Strategies:

The Finance has adopted the following core values which contribute to the City's overall organizational goals: *Leadership*, *Integrity*, *Vision*, and *Excellence*.

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.

Maintain excellent stewardship of the City's public funds in accordance with local, state, and federal laws by implementing best practices in all areas and to maintain the confidence of the community in the City's finances. (Supports City Organization Goal #3, 4):

Encourage efficiency and collaboration with all City departments while providing dependable, reliable, forward-thinking support and expertise when offering insight and solutions to potential challenges that may be encountered. (Supports City Organization Goal #3):

Provide excellent customer service and partnership to all parties including city officials, boards and commissions, administration and staff, residents, vendors, businesses, and community partners. (Supports City Organization Goal #3):

Finance Department

2022 Accomplishments:

- 2021 GFOA ACFR
- 2021 AOS Distinguished Reporting
- 2022 GFOA Distinguished Budget
- 2022 90+ cashVest
- 2022 Refunding \$388K in interest savings
- Purchasing policy/ code implementation
- Increased utilization of electronic payments
- Managed 126% increase in contracts & related pay applications

Looking Forward:

- Relocate offices to 8000
 Walton Parkway
- Maximize available data/software tools
- CIP reporting & tracking
- · Dashboards (w/ GIS)
- Streamline budget process
- Workforce planning
- Capital budget
- Economic development
- Enhance business relations
- Economic development agreements – tracking, reporting & monitoring
- Enhance school relations
- Grants & project management

QUICK FACTS:

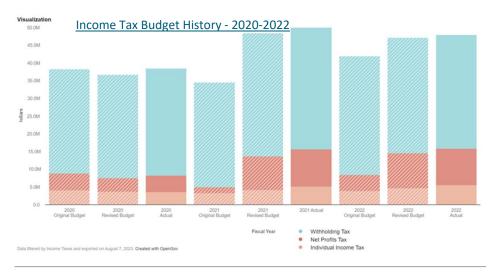
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Checks Issued	2,793	2,955	2,827	2,829
Invoices Processed	6,238	6,926	6,468	7,358
Average Vouchers per Check	2.23	2.34	2.29	2.60
Purchase Orders Issued	1,053	986	1,080	1,031
New Capital Projects	12	15	16	25
Closed Capital Projects	*	21	13	12
Continued Capital Projects	24	19	19	34

*Information not available

Performance Measures - Finance Department

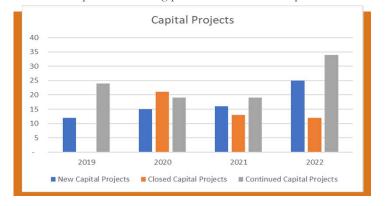
1. Income Tax Collections (Goal #3, 4)

Income tax is generally New Albany's largest single source of revenue and provides for operations and capital projects, alike. The continuous and close monitoring, which occurs each month upon distribution from RITA (Regional Income Tax Agency) and the State of Ohio Tax Division, is important to quickly identify and address variances in actuals from projections and evaluate possible significant impact on providing for operations and planned projects. Generally, the initial projections have been very conservative. In both 2021 and 2022, substantial increases were made to the projects as revenue collections were realized.



2. Project Management (Goal #1-4)

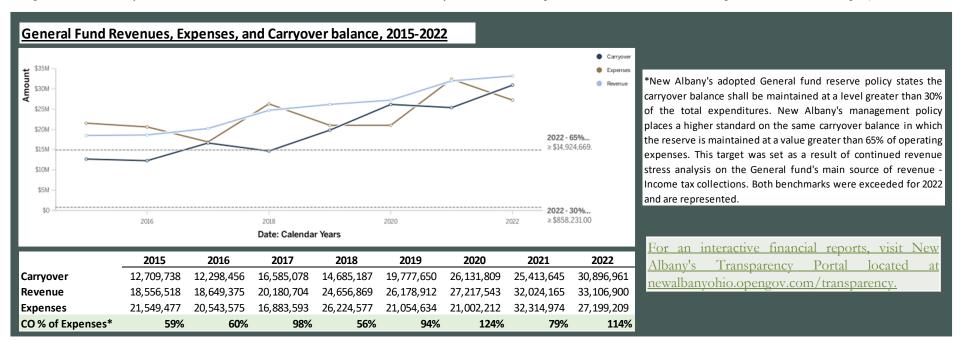
While New Albany generally utilizes decentralized purchasing, projects are initiated at the department level. The lead department is responsible for ensuring compliance with the City Charter, the Ohio Revised Code, and federal regulation during the initial stages of a project (legislation, competitive bidding, advertising, etc.) through selection of the contractor to be awarded. Once a contractor is chosen for a project, the administration of the contract is turned over to the finance department for execution and processing. For each project, finance creates a system of project phases and accounts for tracking the project within the financial software. Throughout the contract, finance initiates and maintains purchase orders to accommodate contract adjustments, processes approved/certified pay applications, monitors prevailing wage certification and retainage amounts, and works closely with departments to ensure compliance is maintained throughout the contract. Each project may have several other smaller contracts or related costs that are also maintained as part of the overall project. In addition, where grant funding or loans are utilized, finance maintains all grant and loan administration including draw down requests, quarterly reporting and more. In 2022, the number of projects added and continued reached record levels as New Albany continues approximately \$280 million in infrastructure projects necessary to accommodate the future site of Intel's chip manufacturing plant and related development.



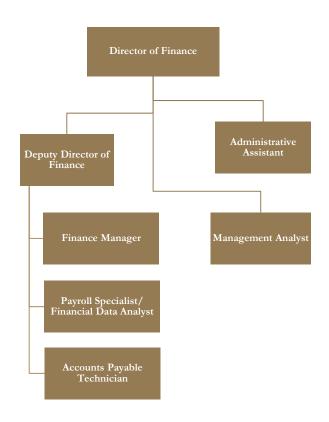
Performance Measures - Finance Department, continued

3. Adherence to General Fund Reserve Policy (Goal #4)

New Albany has a history of being fiscally sound, even in times of economic downturn due to the adoption of and adherence to financial policies created to prepare for such times of economic downturn. The most notable fiscal policy which is stressed throughout financial documents, monthly reports, budget discussions, capital planning, and more, is a moderation of the "Fund Balance Reserves" Policy 5.40(A) as it relates to the General Fund. The policy states the target reserve for this fund is 30-35% of expenditures, however, all documentation and expectation internally is a target of 65% of the fund's operating expenditures. Each year, the "excess" of the 65% is evaluated for the ability to transfer to capital or other funds to facilitate planned or additional projects.



■NEW ALBANY





2023 Annual Budget

Finance Department

Finance - General Fund													
	20)18 Actual	20	019 Actual	2	020 Actual		2021 Actual	2	022 Actual	20	023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	295,392	\$	394,841	\$	393,681	\$	468,535	\$	512,439	\$	709,466	38.45%
Pensions		41,487		55,639		54,273		64,987		72,779		94,168	29.39%
Benefits		103,001		135,444		123,341		131,277		119,866		151,902	26.73%
Professional Development		5,702		2,824		4,285		17,020		11,758		22,000	87.10%
Total Personal Services		445,582		588,748		575,579		681,819		716,842		977,536	36.37%
Materials & Supplies		9,311		4,869		4,002		2,485		3,295		6,000	82.11%
Utilities & Communications		150		-		-		-		114		500	337.33%
Consulting & Contract Services		125,362		145,487		202,867		134,077		196,762		172,500	-12.33%
Payment for Services		430,223		481,327		468,475		569,513		563,708		580,000	2.89%
Total Operating & Contractual Services		565,046		631,683		675,344		706,075		763,880		759,000	-0.64%
Total Expenditures	\$	1,010,628	\$	1,220,430	\$	1,250,923	\$	1,387,894	\$	1,480,722	\$	1,736,536	17.28%

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 Groundskeeping
- Management and Care of City Street Trees
- Vegetation Management of City Right-of-Way

Land & Building Maintenance



Organizational Goals & Goal Driven Strategies:

The Land & Building Maintenance Department is a division operated within the Public Service Department and subscribes to the same core values which contribute to the City's overall organizational goals: *Professionalism*, *Integrity*, *Reliability*, *Quality* and *Pride*.

Further evaluation and inclusion of the division's demonstrated alignment with the overall Organizational Goals of New Albany, in addition to the evaluation of key performance indicators to be included within this document, is planned for 2023 and will be updated and included in the 2024 Annual Budget Program.

Public Service Department

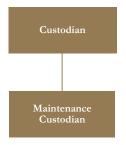
2022 Accomplishments:

- Comprehensive facilities maintenance plan design
- Assisted with police department refresh project
- Assisted with three city-owned pocket parks
- Applied rhino-coating to salt barn exterior
- Repainted public service fuel island
- Added service garage vehicle lift
- Year 2 Annual Invasive
 Species Treatment program

Looking Forward:

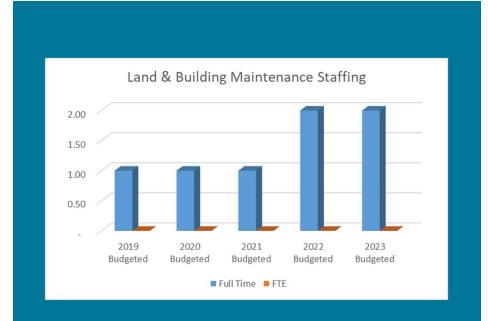
- Village Center Beautification
- Support reconstruction
 - 2 pocket parks & playgrounds
 - Taylor Farm Phases1 & 2
- Facilitate construction of 3sided storage structure at public service
- Expand public service employee and visitor parking area

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Notes:

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



	2019	2020	2021	2022	2023
	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
Full Time	1.00	1.00	1.00	2.00	2.00
FTE	-	-	-	-	-
Total	1.00	1.00	1.00	2.00	2.00

2023 Annual Budget

Land & Building Maintenance Department

	Land	& Build	lin	g Mainte	naı	nce - Tota	al (General F	un	d			
	20	18 Actual	20	019 Actual	2	020 Actual	2	2021 Actual	2	022 Actual	20	23 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	22,542	\$	34,992	\$	39,407	\$	41,162	\$	45,424	\$	104,930	131.00%
Pensions		3,156		4,899		5,517		5,763		6,359		13,924	118.95%
Benefits		12,234		24,605		25,908		21,983		21,030		60,203	186.27%
Total Personal Services		37,933		64,495		70,833		68,907		72,814		179,056	145.91%
Materials & Supplies		70		11,143		25,466		13,052		104,868		18,000	-82.84%
Utilities & Communications		385,811		381,193		567,577		420,499		458,090		583,050	27.28%
Maintenance & Repairs		600,021		547,525		786,263		767,201		1,083,548		1,313,500	21.22%
Consulting & Contract Services		7,800		7,800		7,800		11,889		17,002		23,000	35.28%
Payment for Services		12,384		11,073		11,664		11,590		30,578		13,000	-57.49%
Miscellaneous		-		1,760		1,935		268		-		60,600	0.00%
Total Operating & Contractual Services		1,006,085		960,494		1,400,705		1,224,499		1,694,086		2,011,150	18.72%
Total Expenditures	\$	1,044,018	\$	1,024,989	\$	1,471,538	\$	1,293,406	\$	1,766,899	\$	2,190,206	23.96%

Land & Building Maintenance - Land & Building Maintenance (6000)													
	20	18 Actual	2019	Actual	2	2020 Actual		2021 Actual	20)22 Actual		2023 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$	22,542	\$	34,992	\$	39,407	\$	41,162	\$	45,424	5	\$ 104,930	131.00%
Pensions		3,156		4,899		5,517		5,763		6,359		13,924	118.95%
Benefits		12,234		24,605		25,908		21,983		21,030		60,203	186.27%
Total Personal Services		37,933		64,495		70,833		68,907		72,814		179,056	145.91%
Materials & Supplies		70		-		-		-		-		-	0.00%
Utilities & Communications		104,009		143,680		195,676		138,457		140,868		203,500	44.46%
Maintenance & Repairs		414,450		364,603		420,148		487,350		529,386		405,000	-23.50%
Payment for Services		-		-		-		100		142		-	-100.00%
Total Operating & Contractual Services		518,529		508,283		615,824		625,907		670,396		608,500	-9.23%
Total Expenditures	\$	556,462	\$	572,778	\$	686,657	\$	694,814	\$	743,210		\$ 787,556	5.97%

2023 Annual Budget

Land	& Bui	ilding M	[aintenance	- Administ	ration Build	ling (6010)		
	201	18 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Materials & Supplies		-	6,400	1,340	217	14,672	_	-100.00%
Clothing & Uniforms		_	-	-	-	-	-	0.00%
Utilities & Communications		38,455	32,292	37,733	26,857	25,112	31,000	23.44%
Maintenance & Repairs		34,482	46,937	35,692	42,716	45,414	100,000	120.20%
Consulting & Contract Services		-	-	-	-	-	-	0.00%
Payment for Services		-	-	1,000	414	-	-	0.00%
Miscellaneous		-	1,560	1,635	268	-	-	0.00%
Total Operating & Contractual Services		72,936	87,189	77,400	70,472	85,198	131,000	53.76%
Total Expenditures	\$	72,936	\$ 87,189	\$ 77,400	\$ 70,472	\$ 85,198	\$ 131,000	53.76%

I	∡and	& Buildi	ng Mai	intena	ance - Polic	e I	Building (6020)			
	2	2018 Actual	2019 A	ctual	2020 Actual	2	2021 Actual	2022 Actual	3	2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	-	\$ -	\$	-	\$ -	\$	5 -	0.00%
Materials & Supplies		-		2,243	1,710		1,800	2,348		3,000	27.76%
Utilities & Communications		79,944		72,280	76,746		63,540	67,619		73,000	7.96%
Maintenance & Repairs		58,205		57,520	53,589		50,688	212,354		167,000	-21.36%
Total Operating & Contractual Services		138,149	1	32,043	132,045		116,028	282,321		243,000	-13.93%
Total Expenditures	\$	138,149	\$ 1	32,043	\$ 132,045	\$	116,028	\$ 282,321	\$	\$ 243,000	-13.93%

2023 Annual Budget

L	and &	Buildin	ng Mainten	ance -	Servic	e Complex	(6030)			
	20	18 Actual	2019 Actual	2020	Actual	2021 Actual	2022 Actual	2	023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	-	\$ -	\$	-	\$ -	\$ -	\$	-	0.00%
Materials & Supplies		-	2,500		22,416	2,583	5,848		-	-100.00%
Utilities & Communications		57,419	43,754		55,000	42,634	45,886		48,000	4.61%
Maintenance & Repairs		39,384	34,259		121,862	52,268	106,236		360,000	238.87%
Total Operating & Contractual Services		96,803	80,513		199,278	97,484	157,970		408,000	158.28%
Total Expenditures	\$	96,803	\$ 80,513	\$	199,278	\$ 97,484	\$ 157,970	\$	408,000	158.28%

	Land &	e Build	ing Mainte	nance -	Phel	ps House (6	6041)		
	201	8 Actual	2019 Actual	2020 A	ctual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	-	\$ -	· \$	-	\$ -	\$ -	\$ -	0.00%
Utilities & Communications		322	402		300	234	691	300	-56.59%
Maintenance & Repairs		2,900	1,429		757	1,100	1,755	4,000	127.92%
Total Operating & Contractual Services		3,222	1,832		1,057	1,334	2,446	4,300	75.79%
Total Expenditures	\$	3,222	\$ 1,832	\$	1,057	\$ 1,334	\$ 2,446	\$ 4,300	75.79%

2023 Annual Budget

Land &	Buildin	ıg Maiı	ntenance -	80	00 Walton	n Pkwy - Fi	nan	ce (6042))		
	2018 A	Actual	2019 Actual	2	020 Actual	2021 Actual	2	022 Actual		2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	- :	\$ -	\$	-	\$ -	\$	-		\$ -	0.00%
Materials & Supplies		-	-		_	-		60,000		10,000	-83.33%
Maintenance & Repairs		-	-		-	-		-		5,000	0.00%
Miscellaneous		-	-		-	-		-		60,000	0.00%
Total Operating & Contractual Services		-	-		-	-		60,000		75,000	25.00%
Total Expenditures	\$	- :	\$ -	\$	-	\$ -	\$	60,000	E	\$ 75,000	25.00%

Land	l & Bı	uilding l	Mair	tenanc	e - 39 East N	Main P	roper	rty (6043)			
	201	8 Actual	201	9 Actual	2020 Actual	2021 A	Actual	2022 Actual	20	023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	-	\$ -	\$	-	\$ -	\$	-	0.00%
Utilities & Communications		7,485		7,112	44,270		6,587	6,459		7,750	20.00%
Maintenance & Repairs		3,600		1,125	1,057		1,182	2,286		15,000	556.22%
Consulting & Contract Services		7,800		7,800	7,800		7,800	7,800		8,000	2.56%
Payment for Services		12,384		11,073	10,664		11,056	11,171		13,000	16.38%
Miscellaneous		-		200	300		-	-		600	0.00%
Total Operating & Contractual Services		31,269		27,310	64,091		26,625	27,715		44,350	60.02%
Total Expenditures	\$	31,269	\$	27,310	\$ 64,091	\$	26,625	\$ 27,715	\$	44,350	60.02%

2023 Annual Budget

	Land &	Buildin	g Mainten	ance - Amp	hitheater (6044)		
	2018	Actual 2	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	0.00%
Materials & Supplies		_	-	-	8,352	20,000	-	-100.00%
Utilities & Communications		-	-	-	5,000	9,945	14,500	45.80%
Maintenance & Repairs		-	-	-	-	7,075	87,500	1136.81%
Consulting & Contract Services		-	-	-	4,089	9,202	15,000	63.02%
Total Operating & Contractual Services		-	-	-	17,441	46,221	117,000	153.13%
Total Expenditures	\$	- \$	-	\$ -	\$ 17,441	\$ 46,221	\$ 117,000	153.13%

	Land &	Building N	Laintenance	- Intel Tra	iler (6045)			
	2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual	2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	- \$	- \$	- \$	- \$	-	\$ -	0.00%
Materials & Supplies		-	-	-	-	-	5,000	0.00%
Maintenance & Repairs		-	-	-	-	-	5,000	0.00%
Total Operating & Contractual Services		-	-	-	-	-	10,000	0.00%
Total Expenditures	\$	- \$	- \$	- \$	- \$	-	\$ 10,000	0.00%

2023 Annual Budget

	Land &	: Build	ing	g Mainten	ıaı	nce - Park	8	& Lands (6	60)50)			
	2018	Actual	2	019 Actual	2	2020 Actual		2021 Actual		2022 Actual		2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	-	\$	-	\$	-	4	\$ -	1	\$ -	0.00%
Materials & Supplies		_		-		-		100		2,000		-	-100.00%
Utilities & Communications		-		-		4,411		-		-	ı	-	0.00%
Maintenance & Repairs		-		-		-		2,270		60,043	ı	-	-100.00%
Total Operating & Contractual Services		-		-		4,411		2,370		62,043		-	-100.00%
Total Expenditures	\$	_	\$	-	\$	4,411	\$	2,370	4	\$ 62,043	-	\$ -	-100.00%

]	Land &	Building	g Maintena	ance - Rose	Run Park	(6051)		
	2018	Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	- \$	-	\$ -	\$	- \$ -	\$ -	0.00%
Utilities & Communications		-	-	-	15,849	16,756	17,000	1.46%
Maintenance & Repairs		-	-	-	36,758	800	60,000	7396.81%
Payment for Services		-	-	-	20	-	-	0.00%
Total Operating & Contractual Services		-	-	-	52,62	17,557	77,000	338.58%
Total Expenditures	\$	- \$	-	\$ -	\$ 52,62	\$ 17,557	\$ 77,000	338.58%

2023 Annual Budget

	Land &	Building	g Mainten	ance - Tayl	or Farm (6	052)		
	2018	Actual 20	19 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	- \$	- :	* -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications		-	-	-	160	150	10,000	6561.78%
Maintenance & Repairs		-	-	-	-	5,308	30,000	465.22%
Payment for Services		-	-	-	-	51	-	-100.00%
Total Operating & Contractual Services		-	-	-	160	5,509	40,000	626.06%
Total Expenditures	\$	- \$	- :	\$ -	\$ 160	\$ 5,509	\$ 40,000	626.06%

Land	& Bui	lding M	Lainte	enance	- Greywate	er l	Pump Hou	ıse (6060)			
	201	8 Actual	2019	Actual	2020 Actual		2021 Actual	2022 Actual	2023	3 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	-	\$ -	- \$	-	\$ -	\$	-	0.00%
Utilities & Communications		41,871		38,532	42,980)	35,048	41,898		50,000	19.34%
Maintenance & Repairs		46,999		41,652	26,259)	38,969	34,185		55,000	60.89%
Total Operating & Contractual Services		88,870		80,185	69,239)	74,016	76,082		105,000	38.01%
Total Expenditures	\$	88,870	\$	80,185	\$ 69,239	\$	74,016	\$ 76,082	\$	105,000	38.01%

2023 Annual Budget

Land & B	uildin	ng Maint	tena	nce - Wa	ate	er Tower/l	Fib	er Hut @	Bee	ech (606	61))	
	20	18 Actual	20	19 Actual	2	2020 Actual	2	021 Actual	202	2 Actual		2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	+	\$ -	0.00%
Utilities & Communications		25,902		13,321		24,260		23,401		11,367		18,000	58.35%
Maintenance & Repairs		_		-		-		_		1,729		3,000	73.50%
Total Operating & Contractual Services		25,902		13,321		24,260		23,401		13,096		21,000	60.35%
Total Expenditures	\$	25,902	\$	13,321	\$	24,260	\$	23,401	\$	13,096		\$ 21,000	60.35%

Land	d & Bu	ilding l	Maintenanc	e - Bevelhyr	ner Fiber H	ut (6062)		
	201	8 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications		4,578	2,651	3,664	2,762	2,709	4,000	47.68%
Maintenance & Repairs		_	-	-	-	1,294	2,000	54.51%
Total Operating & Contractual Services		4,578	2,651	3,664	2,762	4,003	6,000	49.89%
Total Expenditures	\$	4,578	\$ 2,651	\$ 3,664	\$ 2,762	\$ 4,003	\$ 6,000	49.89%

2023 Annual Budget

Land	& Bu	ilding M	I ain	tenance	- Jol	nstown	ı W	ater Tov	ver (6063)			
	20	18 Actual	201	19 Actual	2020) Actual	20	21 Actual	2022 Actual		2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	-	\$	-	\$	-	\$ -		\$ -	0.00%
Utilities & Communications		25,825		27,040		30,000		18,047	10,919		15,000	37.38%
Maintenance & Repairs		-		-		-		-	1,490		5,000	235.57%
Total Operating & Contractual Services		25,825		27,040		30,000		18,047	12,409		20,000	61.18%
Total Expenditures	\$	25,825	\$	27,040	\$	30,000	\$	18,047	\$ 12,409	╂	\$ 20,000	61.18%

Land &	Building M	ainte	nance -	Morse Road	l Booster St	ation (6064)		
	2018 Actual	201	19 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications		-	128	49,812	26,130	47,046	51,000	8.40%
Maintenance & Repairs		-	-	2,800	2,800	3,675	5,000	36.05%
Payment for Services		-	-	-	-	14,079	-	-100.00%
Total Operating & Contractual Services		-	128	52,612	28,930	64,800	56,000	-13.58%
Total Expenditures	\$	- \$	128	\$ 52,612	\$ 28,930	\$ 64,800	\$ 56,000	-13.58%

2023 Annual Budget

Land &	Building	Mainte	enance - W	orthington	Road Lift S	Station (6065	<u>(</u>)	
	2018 A	ctual 2	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications		-	-	2,725	3,448	-	-	0.00%
Maintenance & Repairs		-	-	1,100	1,100	-	-	0.00%
Total Operating & Contractual Services		-	-	3,825	4,548	-	-	0.00%
Total Expenditures	\$	- \$	-	\$ 3,825	\$ 4,548	\$ -	\$ -	0.00%

Land &	& Build	ling Maint	enance - Ju	g Street F	Booster Stat	tion (6066)		
	2018	Actual 201	19 Actual 20	20 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	- \$	- \$	- 5	\$ -	\$ -	\$ -	0.00%
Utilities & Communications		-	-	-	12,352	30,665	40,000	30.44%
Maintenance & Repairs		-	-	-	-	2,651	5,000	88.61%
Payment for Services		-	-	-	-	5,135	-	-100.00%
Total Operating & Contractual Services		-	-	-	12,352	38,451	45,000	17.03%
Total Expenditures	\$	- \$	- \$	- (\$ 12,352	\$ 38,451	\$ 45,000	17.03%

La	nd & Buildii	ng Mainter	nance	- Fiber M	laintenance	e (6090)		
	2018 Actual	2019 Actua	ıl 2	020 Actual	2021 Actual	2022 Actual	2023 Adopted	% Increase/ (Decrease)
Total Personal Services	\$	- \$	- \$	-	\$ -	\$ -	\$ -	0.00%
Maintenance & Repairs Total Operating & Contractual Services	· · · · · · · · · · · · · · · · · · ·	-	-	123,000 123,000	50,000 50,000	67,868 67,868	-	-100.00% -100.00%
Total Expenditures	\$	- \$	- \$	123,000	\$ 50,000	\$ 67,868	\$ -	-100.00%

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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 which helps support the City's organizational goals, specifically to "Pursue Continual Service and Operations Improvements". Deposited funds 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 2023 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 to be purchased 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 2023 Annual Budget Program Capital Equipment Replacement

2023	Capital Equip	ment Purc	hases									
<u>Item</u>	Dept Name	Acquired	Category	New/Upgrade/ Replacement/ Rehabilitation	<u>Item</u>	Purchase Price	Replace Year	2023	2024	2025	2026	2027
	Capital Equip				a							
1	All	2023	Computer	Replacement	Server Replacements	\$ 5,000	2031	\$ 638			718 \$	747
2	All	2023	Computer	Replacement	Switch Replacements - All buildings Wireless Network Upgrade (Carried from	25,000	2033	2,550	2,653	2,760	2,872	2,988
3	All	2023	Computer	Upgrade	2019) Facility-wide additional security cameras/	10,000	2033	1,020	1,061	1,104	1,149	1,195
4	All	2023	Equipment	New	system Flock Safety License Plate Readers (10) and	50,000	2031	6,375	6,633	6,901	7,179	7,469
5	Police	2023	Computer	New	Database (Carried from 2022)	20,000	2033	2,040	2,122	2,208	2,297	2,390
6	Police	2023	Computer	Upgrade	Enterprise Records Platform Change	75,000	2033	7,650	7,959	8,281	8,615	8,963
7	Police	2023	Computer	Replacement	Honeywell Alarm Printer AV Equipment/Computer/Screen for Training	15,000	2028	3,060	3,184	3,312	3,446	3,585
8	Police	2023	Computer	Replacement	Room 3 Cruiser Replacements (60, 67 & K9)	13,000	2033	1,326	1,380	1,435	1,493	1,554
9	Police	2023	Vehicle	Replacement	(including upfitting)	240,900	2026	81,906	85,215	88,658	92,239	_
10	Police	2023	Vehicle	New	2022 Polaris Ranger purchase upfit	10,000	2029	1,700	1,769	1,840	1,914	1,992
11	Police	2023	Equipment	Replacement	Dispatch Console Furniture Replacement	90,000	2033	9,180	9,551	9,937	10,338	10,756
12	Police	2023	Equipment	New	Tasers & Batteries (5)	6,000	2032	680	707	736	766	797
13	Police	2023	Equipment	New	Body Cameras (5)	8,000	2033	816	849	883	919	956
14	Police	2023	Equipment	New	Mobile Radio for Drone Trailer/60 Cruiser	15,400	2031	1,964	2,043	2,125	2,211	2,301
15	Police	2023	Equipment	New	Portable Radios (5)	38,500	2031	4,909	5,107	5,313	5,528	5,751
16	Police	2023	Equipment	New	SRO Rifle & Security cage, locks, etc. (2)	17,000	2033	1,734	1,804	1,877	1,953	2,032
17	Police	2023	Equipment	Upgrade	Handgun Conversion	21,000	2035	1,785	1,857	1,932	2,010	2,091
18	Police	2023	Equipment	New/Replacement		12,000	2035	1,020	1,061	1,104	1,149	1,195
19	Police	2023	Equipment	Replacement	Treadmill for Fitness Center AV Equipment/Computer/Screen for Intel	12,000	2033	1,224	1,273	1,325	1,378	1,434
20	Development	2023	Computer	New	Trailer	10,000	2033	1,020	1,061	1,104	1,149	1,195
21	Service	2023	Computer	New	Fleet Management Software Tandem Axle Dump Truck w/ swap loader	100,000	2033	10,200	10,612	11,041	11,487	11,951
22	Service	2023	Vehicle	Replacement	(#207) Two ton Dump - Single Axle - Snow Truck	325,000	2035	27,625	28,741	29,902	31,110	32,367
23	Service	2023	Vehicle	Replacement	(#208)	265,000	2035	22,525	23,435	24,382	25,367	26,392
24	Service	2023	Vehicle	New	Service Department Office Vehicle Two ton dump truck - single axle - snow truck	55,000	2035	4,675	4,864	5,060	5,265	5,478
25	Service	2023	Vehicle	New	- wing plow 2 New Pickup Trucks - Forestry and Parks	265,000	2035	22,525	23,435	24,382	25,367	26,392
26	Service	2023	Vehicle	New	Supervisor Vehicles Wash Bay Pressure Washer System (Carried	120,000	2035	10,200	10,612	11,041	11,487	11,951
27	Service	2023	Equipment	Replacement	from 2022)	200,000	2033	20,400	21,224	22,082	22,974	23,902
28	Service	2023	Equipment	Replacement	John Deere Tractor (#301)	100,000	2038	6,800	7,075	7,361	7,658	7,967
29	Service	2023	Equipment	Replacement	Dump Trailer (Replace #308 16' Hill Trailer)	15,000		1,020	1,061	1,104	1,149	1,195
			1	r	1 (,500		2,040	-,	-,	-,	-,

City of New Albany, Ohio 2023 Annual Budget Program Capital Equipment Replacement - Updated 10/2022 (Continued)

Item	Dept Name	Acquired	Category	New/Upgrade/ Replacement/ Rehabilitation	Item	Purchase Price	Replace Year	2023	2024	2025	2026	2027
<u>Item</u>	<u>Бері Ічаніс</u>	nequireu	<u>Caregory</u>		rem .	11100	<u> </u>	<u> </u>	4041	4040	2020	2021
	Capital Equip	ment Replace	ement Fund (Contin	ıued):								
					Fleet Heavy Roll On Above Ground Lift 60lb							
30	Service	2023	Equipment	New	rated	145,000	2043	7,395	7,694	8,005	8,328	8,664
31	Service	2023	Equipment	New	Roadside Trash Picker	55,000	2035	4,675	4,864	5,060	5,265	5,478
32	Service	2023	Equipment	New	Asphalt hotbox	30,000	2033	3,060	3,184	3,312	3,446	3,585
33	Service	2023	Equipment	New	Mowermax flail head	20,000	2038	1,360	1,415	1,472	1,532	1,593
34	Service	2023	Equipment	New	Towable air compressor	30,000	2038	2,040	2,122	2,208	2,297	2,390
35	Service	2023	Equipment	New	Tornado Siren (2 of 4 Necessary)	65,000	2038	4,420	4,599	4,784	4,978	5,179
36	N/A	2023	N/A	N/A	Set-aside for unanticipated equipment costs	100,000	N/A	-	-	-	-	-
					Total Capital Equipment Replacement Fund	\$ 2,583,800		\$ 283,539 \$	294,913 \$	306,747 \$	319,058 \$	235,902

	2021	2022	2023	2024	2025	2026	2027
Capital Equipment Replacement Fund	Actual	Actual	Adopted	Projected	Projected	Projected	Projected
EOY Transfer from General Fund	\$ 1,282,986	\$ 1,383,716	\$ 3,348,271	\$ 1,285,803	\$ 1,130,561	\$ 1,006,408	\$ 1,104,8
Other Receipts	180,780	84,688	125,000	128,750	132,613	136,591	140,6
Total Revenue	1,463,766	1,468,404	3,473,271	1,414,553	1,263,173	1,142,999	1,245,5
Total Expenditures	972,475	1,054,280	2,583,800	1,491,936	1,675,273	1,000,983	791,4
Excess (def) of revenues over expenditures	491,291	414,123	889,471	(77,382)	(412,100)	142,016	454,1
Fund balance at beginning of year	\$ 3,354,125	\$ 3,848,486	\$ 4,297,609	\$ 5,187,081	\$ 5,109,698	\$ 4,697,598	\$ 4,839,6
Lapsed Encumbrances	3,070	35,000	-	-	-	-	
Fund balance at end of year	\$ 3,848,486	\$ 4,297,609	\$ 5,187,081	\$ 5,109,698	\$ 4,697,598	\$ 4,839,614	\$ 5,293,7

City of New Albany, Ohio 2023 Annual Budget Program Capital Equipment Replacement - Updated 10/2022

	Dept Name	Acquired	Category	Equip #	t Itom	Purchase Price	Inflation Factor	Replace Year	Prior Amortization	2023	2024	2025	<u> 2026</u>	2027	Projected Funding Five Years	Projected Funding Beyond 5 Years	Total Replacement Cost
	<u>Берг гчание</u>		Cutcgory	Lquip #	Mayor's Court software (The												
1	Admin Services	2021	Computer		Baldwin Group) Mayor's Court File Management	\$ 19,169	2%	2033	\$ 1,597 \$	1,695 \$	1,764 \$	1,835 \$	1,909	1,986	\$ 10,786	\$ 13,720	\$ 24,507
2	Admin Services	2021	Computer		System Cisco Ethernet Switched Network	15,525	2%	2033	1,294	1,373	1,428	1,486	1,546	1,609	8,736	11,112	19,848
3	Admin Services	2013	Equipment		(5)	30,000	2%	2023	29,264	3,730	-	-	-	-	32,994	-	32,994
4	Admin Building	2014	Equipment		Council Audio System	32,000	2%	2022	34,332	-	-	-	-	-	34,332	-	34,332
5	Admin Building	2020	Equipment		Council Chambers AV upgrade	6,283	2%	2025	2,538	1,360	1,415	1,472	-	-	6,786	-	6,786
6	Admin Building	2010	Equipment	3009	Village Hall backup generator	71,181	2%	2035	38,187	3,757	3,909	4,067	4,231	4,402	58,552	42,258	100,810
7	Admin Building	2018	Equipment		Village Hall Security Camera	9,995	2%	2028	4,120	1,126	1,171	1,218	1,268	1,319	10,221	1,372	11,593
9	Admin Building	2015	Equipment		HVAC Units (3)	45,000	2% 2%	2024	37,171 12,390	5,975 1,992	6,217	-	-	-	49,364	-	49,364
ľ	Admin Building	2015	Equipment		HVAC Units (2) Carahsoft Technologies - Electronic	15,000		2024	12,390		2,072	-	-	-	16,455	-	16,455
10	Development	2022	Computer		Plan Review Software	105,639	2%	2034	-	9,159	9,529	9,914	10,314	10,731	49,647	88,289	137,936
11	Development	2012	Vehicle	509	2013 Ford Escape	19,100	2%	2024	17,428	2,019	2,100			-	21,547	-	21,547
12	Development	2014	Vehicle	511	2014 Ford Escape	21,200	2%	2026	15,163	2,154	2,241	2,331	2,425		24,314	-	24,314
13	Development	2015	Vehicle	514	2016 Ford Fusion	20,000	2%	2027	12,390	1,992	2,072	2,156	2,243	2,334	23,187		23,187
14	Development	2016	Vehicle	515	201 7 Ford Escape Tyler Munis (Finance/HR/Work	20,634	2%	2028	10,847	2,015	2,096	2,181	2,269	2,361	21,768	2,456	24,224
15	Finance	2020	Computer		Orders)	480,000	2%	2040	48,480	25,978	27,028	28,120	29,256	30,438	189,300	527,858	717,158
16	Police	2016	Computer		CAD/RMS System	325,351	2%	2025	228,039	42,356	44,067	45,847		-	360,309	-	360,309
17	Police	2016	Computer		Radio Server Cellebrite (Cell Phone Forensic	18,000	2%	2028	9,462	1,757	1,828	1,902	1,979	2,059	18,989	2,142	21,131
18	Police	2018	Computer		Software) Traffic Crash Reconstruction	9,000	2%	2028	3,709	1,014	1,054	1,097	1,141	1,188	9,204	1,236	10,439
19	Police	2021	Computer		Hardware/Software	40,813	2%	2031	4,081	4,331	4,506	4,688	4,878	5,075	27,559	22,433	49,992
20	Police	2013	Vehicle	604	2013 Ford Explorer 2015 Ford Explorer Police Utility	45,000	2%	2024	39,905	5,087	5,292	-	-	-	50,284	-	50,284
21	Police	2014	Vehicle	605	SUV W/Equipment	51,423	2%	2024	44,136	6,268	6,522	-	-	-	56,926	-	56,926
22	Police	2013	Vehicle	606	2014 Ford Focus	15,557	2%	2024	13,796	1,758	1,830	-	-	-	17,384	-	17,384
23	Police	2016	Vehicle	607	2015 Honda Odyssey	23,818	2%	2026	15,025	2,791	2,903	3,021	3,143	-	26,882	-	26,882
24	Police	2018	Vehicle	608	2018 Ford Taurus - Chief	41,918	2%	2028	17,277	4,721	4,911	5,110	5,316	5,531	42,866	5,754	48,620
25	Police	2020	Vehicle	609	2002 Toyota Camry	5,000	2%	2024	2,525	1,353	1,408	-	-	-	5,286	-	5,286
26	Police	2021	Vehicle	610	2019 Buick Regal 2021 Ford Explorer Police Utility	50,000	2%	2029	6,250	6,633	6,901	7,179	7,469	7,771	42,203	16,497	58,699
27	Police	2021	Vehicle	611	SUV W/Equipment	61,710	2%	2026	12,342	13,097	13,627	14,177	14,750	-	67,993	-	67,993
28	Police	2018	Vehicle	K9	2018 Ford Explorer Police Utility 2017 Ford F150 4 Door Pickup	52,663	2%	2024	36,176	9,885	10,284	-	-	-	56,344	-	56,344
29	Police	2017	Vehicle	55	Truck	72,323	2%	2027	37,637	8,308	8,643	8,992	9,356	9,734	82,670	_	82,670
30	Police	2017	Vehicle	57	2009 Chevy Suburban 4x4 SUV	51,379	2%	2024	38,197	8,431	8,772	-		-	55,400	-	55,400
31	Police	2020	Vehicle	60	2020 Ford Explorer Police Utility SUV W/Equipment	51,423	2%	2023	34,625	18,554		_	_	_	53,179	-	53,179
32	Police	2021	Vehicle	61	2021 Ford Explorer Police Utility SUV W/Equipment	61,710	2%	2024	20,570	21,829	22,711	_	_	_	65,110	_	65,110
33	Police	2019	Vehicle	62	2019 Ford Explorer Police Utility SUV W/Equipment	61,710	2%	2022	62,952			_	_	_	62,952	_	62,952
34	Police	2020	Vehicle	63	2020 Ford Explorer Police Utility SUV W/Equipment	51,423	2%	2024	25,969	13,915	14,478				54,362		54,362
		2020			2020 Ford Explorer Police Utility		2%	2024		22,266	17,770		•		63,817		63,817
35	Police		Vehicle	64	SUV W/Equipment 2021 Ford Explorer Police Utility	61,710			41,551		99 711		-				
36	Police	2021	Vehicle	65	SUV W/Equipment 2020 Ford Explorer Police Utility	61,710	2%	2024	20,570	21,829	22,711	-	-	-	65,110	-	65,110
37	Police	2021	Vehicle	66	SUV W/Equipment 2020 Ford Explorer Police Utility	61,710	2%	2024	20,570	21,829	22,711		-	-	65,110	-	65,110
38	Police	2020	Vehicle	67	SUV W/Equipment 2020 Ford Explorer Police Utility	51,423	2%	2023	34,625	18,554	-	-	-	-	53,179	-	53,179
39	Police	2020	Vehicle	68	SUV W/Equipment	51,423	2%	2023	34,625	18,554	-	-	-	-	53,179	-	53,179
40	Police	2021	Equipment	612	2021 Formula 6x12 Enclosed	5,959	2%	2036	397	422	439	456	475	494	2,683	5,447	8,130
41	Police	2017	Equipment		MARCS portable radios (12)	124,753	2%	2025	81,152	17,913	18,636	19,389	-	-	137,091	-	137,091
42	Police	2018	Equipment		MARCS portable radios (30)	112,618	2%	2026	58,021	15,853	16,494	17,160	17,853	-	125,381	-	125,381

City of New Albany, Ohio 2023 Annual Budget Program Capital Equipment Replacement - Updated 10/2022

							Inflation	n 1	ъ.						Projected Projected	Projected Funding	<u>Total</u>
	Dept Name	Acquired	Category	Equip #	t Item	Purchase Price	Factor	Replace Year	Prior Amortization	2023	2024	2025	2026	2027	Funding Five Years	Beyond 5 Years	Replacement Cost
43	Police	2020	Equipment		MARCS portable radios (5)	35,414	2%	2028	8,942	4,792	4,985	5,187	5,396	5,614	34,916	5,841	40,757
44	Police	2021	Equipment		MARCS portable radios (5)	33,556	2%	2029	4,195	4,451	4,631	4,818	5,013	5,215	28,323	11,071	39,394
45	Police	2019	Equipment		Dispatching equipment/console for PD facility #1	50,171	2%	2039	7,677	2,770	2,882	2,998	3,119	3,245	22,690	50,846	73,536
46	Police	2020	Equipment		Dispatching equipment/console for PD facility #2	49,949	2%	2040	5,045	2,703	2,813	2,926	3,044	3,167	19,699	54,929	74,628
47	Police	2016	Equipment		HD Video Cameras	14,000	2%	2025	9,813	1,823	1,896	1,973	_	_	15,504	_	15,504
48	Police	2016	Equipment		Tasers (15)	29,264	2%	2025	20,511	3,810	3,964	4,124	_	_	32,408	_	32,408
49	Police	2020	Equipment		Drone	27,125	2%	2030	5,479	2,936	3,055	3,178	3,307	3,440	21,395	11,177	32,572
50	Police	2020	Equipment		Server - L3 Mobile Vision	29,663	2%	2030	5,992	3,211	3,341	3,475	3,616	3,762	23,397	12,223	35,619
51	Police	2020	Equipment		Criminal Finger Printing System SIDNE Driver (purchased by	26,623	2%	2030	5,378	2,882	2,998	3,119	3,245	3,376	20,999	10,970	31,969
52	Police	2020	Equipment		Discover)	32,442	2%	2030	6,553	3,512	3,653	3,801	3,955	4,114	25,589	13,368	38,956
53	Police	2021	Equipment		Body Worn Camera System	65,050	2%	2031	6,505	6,903	7,182	7,472	7,774	8,088	43,925	35,755	79,680
54	Police	2014	Equipment	600	MPH Industries speed trailer	16,500	2%	2024	14,162	2,011	2,093	-	-	-	18,266	-	18,266
55	Police	2014	Equipment	601	MPH Industries speed trailer	16,500	2%	2024	14,162	2,011	2,093	-	-	-	18,266	-	18,266
56	Police	2005	Equipment	602	2005 United Enclosed Trailer	7,500	2%	2024	7,900	575	598	-	-	-	9,073	-	9,073
57	Police Building	2016	Computer		911 System	100,000	2%	2026	63,081	11,717	12,190	12,682	13,195	-	112,865	-	112,865
58	Police Building	2007	Equipment	3011	Police facility backup generator	108,180	2%	2032	74,832	6,059	6,304	6,559	6,824	7,099	107,676	40,037	147,714
59	Police Building	2015	Equipment		HVAC Control System	50,000	2%	2024	41,302	6,639	6,908	-	-	-	54,849	-	54,849
60	Police Building	2007	Equipment		HVAC Units (boiler & chiller)	165,000	2%	2032	114,137	9,242	9,615	10,003	10,408	10,828	164,232	61,066	225,298
61	Police Building	2020	Equipment		Boiler Unit	27,617	2%	2045	2,231	1,196	1,244	1,294	1,347	1,401	8,713	37,518	46,232
62	Police Building	2020	Equipment		Police Conference AV upgrade	6,987	2%	2030	1,411	756	787	819	852	886	5,511	2,879	8,390
63	Police Building	2020	Equipment		Police Roll Call AV upgrade	8,876	2%	2030	1,793	961	1,000	1,040	1,082	1,126	7,001	3,657	10,658
64	Police Building	2020	Equipment		Police Conference AV upgrade	6,987	2%	2030	1,411	756	787	819	852	886	5,511	2,879	8,390
65	Police Building	2020	Equipment		CCTV System	112,023	2%	2040	11,314	6,063	6,308	6,563	6,828	7,104	44,179	123,193	167,372
66	Police Building	2020	Equipment		UPS Unit (Standby back up power)	24,710	2%	2040	2,496	1,337	1,391	1,448	1,506	1,567	9,745	27,174	36,919
67	Police Building	2020	Equipment		Evidence Room Exhaust System	12,987	2%	2040	1,312	703	731	761	792	824	5,122	14,282	19,404
68	Police Building	2021	Equipment		A/C Liebert Unit - Server Room	49,907	2%	2041	2,495	2,648	2,755	2,866	2,982	3,103	16,850	59,209	76,058
69	Service	2009	Vehicle	109	2009 Ford F-250 pickup truck 2010 Ford F-450 truck w/sewer	17,005	2%	2024	16,643	1,526	1,587	-	-	-	19,756	-	19,756
70	Service	2010	Heavy	110	camera 2013 Ford F250 Extended Cab	149,588	2%	2025	133,753	13,159	13,690	14,243	-	-	174,844	-	174,844
71	Service	2013	Vehicle	112	Pickup	28,000	2%	2025	22,761	2,901	3,018	3,140	-	-	31,821	-	31,821
72	Service	2013	Heavy	113	2013 Ford F550 Dump Truck 2014 Ford F150 Pickup Truck	50,000	2%	2025	40,644	5,181	5,390	5,608	-	-	56,823	-	56,823
73	Service	2014	Vehicle	114	w/Ext. Cab 2015 Ford F150 Extended Cab	26,000	2%	2026	18,596	2,641	2,748	2,859	2,974	-	29,819	-	29,819
74	Service	2015	Vehicle	115	Pickup	21,879	2%	2027	13,555	2,179	2,267	2,359	2,454	2,553	25,366	-	25,366
75	Service	2016	Vehicle	116	2016 Ford F150 Ext Cab 2WD	29,000	2%	2028	15,245	2,832	2,946	3,065	3,189	3,318	30,593	3,452	34,045
76	Service	2016	Vehicle	117	2016 Ford F150 Ext Cab 4WD	32,000	2%	2028	16,822	3,124	3,251	3,382	3,519	3,661	33,758	3,809	37,567
77	Service	2017	Vehicle	118	2017 Ford F350 Reg. Cab	35,000	2%	2029	15,178	3,350	3,486	3,627	3,773	3,925	33,339	8,333	41,673
78	Service	2018	Vehicle	119	2019 Ford F240 4x4 4-Door Pickup 2019 Ford F240 4x4 4-Door Pickup	46,844	2%	2030	16,089	4,396	4,574	4,759	4,951	5,151	39,919	16,735	56,654
79	Service	2018	Vehicle	120	w/ plow, tailgate lift and arrow	39,364	2%	2030	13,520	3,694	3,843	3,999	4,160	4,328	33,545	14,063	47,608
80	Service	2019	Vehicle	121	2019 Chevy Silverado 4x4 Utility	45,000	2%	2031	11,477	4,140	4,308	4,482	4,663	4,851	33,920	21,445	55,364
81	Service	2019	Vehicle	122	2019 Chevy Silverado 4x2 Utility	45,000	2%	2031	11,477	4,140	4,308	4,482	4,663	4,851	33,920	21,445	55,364
82	Service	2019	Vehicle	123	2019 Chevy Silverado 4x2 Utility 2019 Chevy 5500 1 Ton Dump	50,000	2%	2031	12,752	4,600	4,786	4,980	5,181	5,390	37,688	23,827	61,516
83	Service	2019	Heavy	124	Truck	125,000	2%	2031	31,879	11,501	11,965	12,449	12,952	13,475	94,221	59,569	153,790
84	Service	2022	Heavy	125	2022 Ford F600 1 Ton Dump 2022 Chevy Silverado 4x2 Double	125,000	2%	2034	-	10,838	11,275	11,731	12,205	12,698	58,746	104,470	163,216
85	Service	2022	Vehicle	126	Cab 2022 Chevy Silverado 4x2 Double	55,000	2%	2034		4,769	4,961	5,162	5,370	5,587	25,848	45,967	71,815
86	Service	2022	Vehicle	127	Cab 2022 Chevy Silverado 4x2 Double	55,000	2%	2034	-	4,769	4,961	5,162	5,370	5,587	25,848	45,967	71,815
87	Service	2022	Vehicle	128	Cab	55,000	2%	2034	-	4,769	4,961	5,162	5,370	5,587	25,848	45,967	71,815
88	Service	2007	Heavy	205	2008 Chevrolet C4500 bucket truck 2009 International Aquatech B10	102,210	2%	2025	98,198	7,951	8,272	8,606	-	-	123,028	-	123,028
89	Service	2009	Heavy	206	sewer jet/vac truck	254,308	2%	2024	248,888	22,818	23,740	-	-	-	295,446	-	295,446

City of New Albany, Ohio 2023 Annual Budget Program Capital Equipment Replacement - Updated 10/2022

							Inflation Factor	Replace	Prior_						Projected Funding Five	Projected Funding Beyond 5	Total Replacement
	Dept Name	<u>Acquired</u>	Category	Equip #	t Item	Purchase Price		Year	Amortization	2023	2024	<u>2025</u>	2026	<u>2027</u>	Years	Years	Cost
90	Service	2011	Heavy	207	2011 International tandem-axle truck	152,000	2%	2023	154,137	16,386					170,523		170,523
90	Service	2011	ricavy	207	2013 FreightlinerM2 106 Dump	132,000	270	2023	134,137	10,380	-	-		-	170,323	-	170,523
91	Service	2012	Heavy	208	Truck	136,000	2%	2023	135,378	15,680	-	-	-	-	151,058	-	151,058
92	Service	2015	Heavy	209	Street Sweeper Tymco Model 6000	218,000	2%	2025	162,067	26,053	27,106	28,201	-	-	243,427	-	243,427
93	Service	2016	Heavy	210	2.5 Ton Dump Truck with Plow	177,010	2%	2028	93,050	17,283	17,981	18,708	19,463	20,250	186,735	21,068	207,803
94	Service	2016	Heavy	211	2.5 Ton Dump Truck with Plow 2017 Freightliner M2 106 Dump	177,010	2%	2028	93,050	17,283	17,981	18,708	19,463	20,250	186,735	21,068	207,803
95	Service	2016	Heavy	212	Truck w/ plow wing 2016 Freightliner M2 106 Dump	190,000	2%	2028	99,879	18,551	19,301	20,080	20,892	21,736	200,439	22,614	223,053
96	Service	2017	Heavy	213	Truck w/ plow 2020 Freightliner 108SD Dump	175,000	2%	2029	75,892	16,752	17,428	18,133	18,865	19,627	166,697	41,665	208,363
97	Service	2020	Heavy	214	Truck	265,000	2%	2032	44,608	23,904	24,869	25,874	26,919	28,007	174,182	157,950	332,132
98	Service	2005	Heavy	301	1997 John Deere tractor w/mower Dinkmar Leafmaster leaf collection	23,803	2%	2023	26,464	1,926	-	-		-	28,390	-	28,390
99	Service	2007	Heavy	310	unit	25,684	2%	2025	24,676	1,998	2,079	2,163	-	-	30,915	-	30,915
100	Service	2010	Heavy	315	2010 John Deere tractor 2012 JD 326D Skid Steer LDR w/	55,132	2%	2025	49,296	4,850	5,046	5,249	-	-	64,440	-	64,440
101	Service	2012	Heavy	319	equip	40,059	2%	2027	29,242	3,387	3,524	3,666	3,814	3,968	47,602		47,602
102	Service	2013	Heavy	320	2013 Caterpillar Backhoe/Loader 2017 John Deere Loader 624K	85,000	2%	2028	55,276	7,046	7,330	7,627	7,935	8,255	93,469	8,589	102,058
103		2017	Heavy	332	Highlift	243,000	2%	2032	84,305	18,609	19,360	20,143	20,956	21,803	185,177	122,962	308,138
104	Service	2017	Vehicle	400	2017 Ford Explorer (Old 61)	I	2% 2%	2024 2024	1	0	0	-	-	-	1	-	1
105 106	Service Service	2016 2018	Vehicle Vehicle	401 402	2016 Ford Explorer (Old 62) 2018 Ford Explorer (Old 65)	1	2% 2%	2024	1	0	0	-	-	-	1	-	1
107	Service	2017	Vehicle	403	2017 Ford Explorer (Old 66)	1	2%	2024	1	0	0	-	-		1		1
108	Service	2015	Vehicle	404	2015 Chevy Equinox	25,000	2%	2027	15,488	2,490	2,590	2,695	2,804	2,917	28,984	_	28,984
109	Service	2016	Vehicle	405	Chevy Equinox	28,000	2%	2028	14,719	2,734	2,844	2,959	3,079	3,203	29,538	3,333	32,871
110	Service	2017	Vehicle	406	2009 Chevy Suburban	30,000	2%	2024	22,303	4,923	5,122	-	-	-	32,348	-	32,348
111	Service	2018	Vehicle	407	2018 Nissan Leaf 2016 Ford Explorer Utility SUV -	26,000	2%	2030	8,930	2,440	2,539	2,641	2,748	2,859	22,157	9,288	31,445
112	Service	2015	Vehicle	408	Custodian	1	2%	2025	1	0	0	0	-	-	1	-	1
113	Service	2014	Vehicle	512	2014 Ford E350 Starcraft Shuttle	49,615	2%	2024	42,584	6,048	6,292	-	-	-	54,925	-	54,925
114	Service	2014	Vehicle	513	2014 Ford E350 Starcraft Shuttle	49,615	2%	2024	42,584	6,048	6,292	- 0.054	- 0.001	- 0.040	54,925	10.105	54,925
115 116	Service	2019 2008	Vehicle	516 321	2019 Ford E450 Starcraft Shuttle 2008 Doosan Forklift	69,900 8,200	2% 2%	2029 2024	21,392 8,187	7,718 704	8,029 732	8,354	8,691	9,042	63,226 9,622	19,195	82,422 9,622
117	Service Service	2008	Equipment Equipment	321	Traffic Control Message Board	16,115	2% 2%	2024	11,980	1,926	2,004	2,085	-	-	17,995	-	17,995
118	Service	2015	Equipment	323	Traffic Control Message Board	16,115	2%	2025	11,980	1,926	2,004	2,085	_		17,995	_	17,995
119	Service	2015	Equipment	324	Traffic Control Message Board	16,115	2%	2025	11,980	1,926	2,004	2,085	-	_	17,995	-	17,995
120	Service	2015	Equipment	325	Traffic Control Message Board	16,575	2%	2025	12,322	1,981	2,061	2,144	-	-	18,508	-	18,508
121	Service	2018	Equipment	326	Traffic Control Message Board	16,182	2%	2028	6,670	1,822	1,896	1,973	2,052	2,135	16,548	2,221	18,769
122	Service	2018	Equipment	327	Traffic Control Message Board	16,182	2%	2028	6,670	1,822	1,896	1,973	2,052	2,135	16,548	2,221	18,769
123	Service	2022	Equipment	328	Traffic Control Message Board	21,560	2%	2032	-	2,243	2,334	2,428	2,526	2,628	12,159	14,822	26,981
124	Service	2022	Equipment	329	Traffic Control Message Board	21,560	2%	2032	11.105	2,243	2,334	2,428	2,526	2,628	12,159	14,822	26,981
125 126	Service	2017 2017	Equipment	330 331	2017 Polaris GEM 2017 Polaris Ranger	21,378	2% 2%	2027 2027	11,125 9,773	2,456 2,157	2,555 2,244	2,658 2,335	2,765 2,429	2,877 2,528	24,436	-	24,436
126	Service Service	2017	Equipment Equipment	331 333	Woods Batwing Mower	18,780 16,500	2% 2%	2027	9,773 8,587	2,157 1,895	2,244 1,972	2,335	2,429 2,134	2,528	21,467 18,861	-	21,467 18,861
128	Service	2017	Equipment	337	2018 Grapple Trailer	24,900	2%	2027	8,552	2,337	2,431	2,529	2,632	2,738	21,219	8,895	30,115
129	Service	2016	Equipment	340	Leaf truck box system	5,500	2%	2026	3,469	644	670	698	726	-,,,,,,	6,208	-	6,208
130	Service	2016	Equipment	341	Leaf truck box system CAT Grapple Hook System for	5,500	2%	2026	3,469	644	670	698	726		6,208	-	6,208
131	Service	2013	Equipment	342	Skidsteer	5,500	2%	2028	3,577	456	474	493	513	534	6,048	556	6,604
132	Service	2020	Equipment	347	2020 Vermeer Chipper	69,985	2%	2030	14,137	7,575	7,881	8,200	8,531	8,876	55,201	28,837	84,038
133	Service	1989	Equipment	348	American Roads Leaf Machine	10,000	2%	2024	5,832	571	594	-	-	14.500	6,998	150.05	6,998
134 135	Service	2021 2021	Equipment	349 350	Atmax Mowermax Boom Mower Concord Berming Machine	175,000	2% 2%	2036 2033	11,667 603	12,381 640	12,881 666	13,401 693	13,943 721	14,506 750	78,778 4,073	159,978	238,757 9,255
135	Service Service	2021	Equipment Equipment	350 353	Traffix Scorpoin II Attenuator	7,239 28,503	2% 2%	2033	003	2,471	2,571	2,675	2,783	2,895	4,073 13,396	5,181 23,822	9,255 37,217
137	Service	2022	Equipment	354	22' Safety Cone Trailer	20,000	2%	2034		1,734	1,804	1,877	1,953	2,032	9,399	16,715	26,115
138		2022	Equipment	355	22' Tilt Trailer (Mini Skid Steer)	12,000	2%	2034	_	1,040	1,082	1,126	1,172	1,219	5,640	10,029	15,669
139		2022	Equipment	356	Exmark 60" Mower	14,000	2%	2034	-	1,214	1,263	1,314	1,367	1,422	6,580	11,701	18,280

City of New Albany, Ohio 2023 Annual Budget Program Capital Equipment Replacement - Updated 10/2022

			"		n 1 n:	Inflation Factor	Replace	<u>Prior</u>						Projected Funding Five	Projected Funding Beyond 5	Total Replaceme
Dept Name	Acquired	Category	Equip #	Vermeer Mini Skid Steer W/	Purchase Price		<u>Year</u>	Amortization	2023	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Years</u>	<u>Years</u>	Cost
Service	2022	Equipment	357	Attachments	48,585	2%	2034		4,212	4,382	4,560	4,744	4,935	22,834	40,605	63,4
Service	2022	Equipment	370	Genie 45' Man Lift (Amphitheater)	14,900	2%	2034	_	1.292	1,344	1,398	1,455	1,514	7,003	12,453	19,4
Service	2016	Equipment	1722	Sewr Push Camera	9,754	2%	2026	6,153	1,143	1,189	1,237	1,287	-,	11,009	-	11,0
3 Service	2006	Equipment	2008	500 Gallon Brine Tank System	6,500	2%	2025	6,377	489	508	529	-,	_	7,902	_	7,9
1 Service	2017	Equipment	2030	1300 Gallon Henderson	16,500	2%	2027	8,587	1,895	1,972	2,052	2,134	2,221	18,861	_	18,8
Service	2008	Equipment	2022	1300 Gallon Pengwyn Brine System	8,500	2%	2025	7,987	686	714	743	-	-	10,130	-	10,1
Service Service	2012	Equipment	2033	1300 Gallon Pengwyn Brine	14,500	2%	2025	12,213	1,415	1,472	1,531	-	-	16,631	-	16,
7 Service	2003	Equipment	2034	Pro-Tech Snow Pusher (Loader)	6,500	2%	2024	6,318	469	488		-	_	7,275	-	7,
8 Service	2015	Equipment	2021	Hydraulic Push Broom	13,161	2%	2025	9,784	1,573	1,636	1,703	-	_	14,696	-	14,
Service	2022	Equipment	2046	Snow Bull SGW803-G	2,500	2%	2032		260	271	282	293	305	1,410	1,719	3,
Service	2022	Equipment	2048	V-Plow for Polaris Ranger	5,478	2%	2032		570	593	617	642	668	3,089	3,766	6,
Service	2007	Equipment	3000	2,500 Gallon Brine Tanks (4)	5,200	2%	2032	3,597	291	303	315	328	341	5,176	1,925	7,
Service	2007	Equipment	3001	6,500 Brine Tank	5,650	2%	2032	3,908	316	329	343	356	371	5,624	2,091	7,
3 Service	2018	Equipment	3002	10,500 Brine Tank	8,500	2%	2043	1,401	383	398	414	431	449	3,477	10,219	13,
1 Service	2018	Equipment	3003	10,500 Brine Tank	8,500	2%	2043	1,401	383	398	414	431	449	3,477	10,219	13,
				Truck Scales (Scale cells only	<i>'</i>									, , , ,	, ,	,
Service	2016	Equipment	3004	replacement needed)	52,500	2%	2026	33,118	6,151	6,400	6,658	6,927		59,254		59,
6 Service	2007	Equipment	3010	Service facility backup generator	58,493	2%	2032	40,462	3,276	3,409	3,546	3,690	3,839	58,221	21,648	79,
7 Service	2006	Equipment	3013	CNG Generator 6730 25kw	75,000	2%	2031	55,918	4,285	4,458	4,638	4,825	5,020	79,144	22,193	101,
				Backup Generator Fiber hut new						, ,						-,
8 Service	2017	Equipment	3016	water tower	35,000	2%	2042	7,286	1,608	1,673	1,741	1,811	1,884	16,003	39,370	55,
Service	2007	Equipment	3021	Washbay Pump/Cleaning System	55,000	2%	2024	55,949	4,530	4,713	-,,,,,,	-,	-,	65,193		65,
Service	2018	Equipment	3040	Overhead Shop Electric Crane	37,000	2%	2033	10,167	2,778	2,890	3,007	3,128	3,255	25,224	22,483	47
Service	2008	Equipment	4023	Advance Warrior Floor Scrubber	8,000	2%	2025	7,517	646	672	699	_		9,535	-	9
2 Service	2016	Equipment	4033	Snap On HD Scan Tool	10,000	2%	2024	7,885	1,465	1,524	-	_	_	10,873	_	10
Service	2016	Equipment	4034	Snap On Car/Light Duty Scan Tool	5,000	2%	2024	3,943	732	762		_		5,437		5,
ber vice	2010	Equipment	1001	Ingersal Rand Air Compressor &	0,000	2,0	2021	0,010	,,,					0,101		٥,
4 Service	2007	Equipment	4035	Dryer	8,500	2%	2025	8,166	661	688	716	_	_	10,231	_	10,
Service	2018	Equipment	4041	Bendpak Automotive Tire Machine	5,400	2%	2033	1,484	405	422	439	457	475	3,681	3,281	6,
6 Service	2018	Equipment	4042	Bendpak Light-Duty Tire Balancer	5,750	2%	2033	1,580	432	449	467	486	506	3,920	3,494	7,
7 Service	2018	Equipment	4043	Bendpak Heavy-Duty Tire	6,600	2%	2033	1,814	496	516	536	558	581	4,500	4,011	8,
0 0 1	000		900=	Service facility fuel storage tank	105.054	oer	0000	Te 000	F 09.4	C 154	C 404	C C09	C 050	107 461	90.019	144
Service Complex	2007	Heavy	3007	with pumps	105,954	2%	2032	73,292	5,934	6,174	6,424	6,683	6,953	105,461	39,213	144,
Service Complex	2016	Equipment	3005	Fuel Site Pneumicator	15,900	2%	2026	10,030	1,863	1,938	2,017	2,098	-	17,946	-	17,
Service Complex	2016	Equipment	3006	Fuel Site FuelMaster Card System	14,200	2%	2026	8,958	1,664	1,731	1,801	1,874	-	16,027	-	16,
Service Complex	2006	Equipment	3041	12,000 LB In-Ground Vehicle Lift 60,000 LB In-Ground Heavy Truck	25,000	2%	2026	23,299	1,785	1,857	1,932	2,011	-	30,885	-	30,
2 Service Complex	2006	Equipment	3042	Lift	175,000	2%	2026	163,094	12,497	13,002	13,527	14,074	-	216,194	-	216,
Service Complex	2016	Equipment	3043	Shop Ceiling 24' Fan	7,795	2%	2036	2,459	457	475	494	514	535	4,934	5,901	10,
4 Service Complex	2020	Equipment	3044	Shop Ceiling 15' Fan	6,200	2%	2040	626	336	349	363	378	393	2,445	6,818	9,
5 Service Complex	2022	Equipment	3048	DEF Fluid Dispensor Robin-Air Air-Conditioning	50,000	2%	2037	-	3,468	3,608	3,754	3,906	4,063	18,799	50,850	69
Service Complex	2022	Equipment	3050	Recovery Machine Robin-Air Air-Conditioning	12,000	2%	2037	-	832	866	901	937	975	4,512	12,204	16
Service Complex	2007	Equipment	4014	Recovery Machine	5,200	2%	2025	4,996	405	421	438	_		6,259	_	6
Service Complex	2020	Equipment	1011	Service Conference AV upgrade	14,307	2%	2030	2,890	1,549	1,611	1,676	1,744	1,814	11,285	5,895	17
Rose Run	2020	Equipment		Electric Vehicle Charging Station	77,810	2%	2040	7,859	4,211	4,381	4,558	4,742	4,934	30,686	85,568	116
Rose Run	2020	Equipment		Electric Vehicle Charging Station	77,810	2%	2040	7,859	4.211	4,381	4,558	4.742	4,934	30,686	85,568	116
Amphitheater	2020	Equipment		Electric Vehicle Charging Station	22,152	2%	2040	1,108	1,175	1,223	1,272	1,324	1,377	7,479	26,281	33
7 mpmeneuter	2021	Equipment				2,0						•			-	
Far	inment to l	e replaced in	Current	vear (includes Prior Amortization)	8,996,002		:	\$ 4,442,382 \$	951,521 (606,319)	\$ 869,640 (1,241,936)	\$ 706,426 \$ (1,425,273)	(750,983)	\$ 509,670 (291,434)		\$ 2,979,002	₹ 11,032
Eqt	-Pinent to	o replaceu II	·		9 509 000				, , ,							
			Equipmen	t Purchased in Budget Year 2023	2,583,800			_	283,539	294,913	306,747	319,058	235,902			
				Net Totals	\$ 11,579,802			_	628,741	(77,382)	(412,100)	142,016	454,137			

City of New Albany, Ohio 2023 Annual Budget Program Capital Equipment Replacement - Updated 10/2022

							Inflation Factor	Replace	<u>Prior</u>						Projected Funding Five	Projected Funding Beyond 5	Total Replacement
	Dept Name	<u>Acquired</u>	Category	Equip #		Purchase Price		<u>Year</u>	<u>Amortization</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	Years	<u>Years</u>	Cost
	Equipment to be	e Replaced us	sing the Wate	r & Sewer	Improvement Fund:												
					Route 62 Water tower backup												
1	Service	2006	Equipment	3012	generator	\$ 78,740	2%	2031	\$ 58,706 \$	4,498 \$	4,680 \$	4,869 \$	5,066	\$ 5,271	\$ 83,091	\$ 23,299	\$ 106,390
					Small Stationary Generator Pump												
2	Service	2011	Equipment	3014	House	35,000	2%	2036	17,036	1,811	1,884	1,960	2,040	2,122	26,853	23,402	50,255
					Diesel Backup Pump House												
3	Service	2011	Equipment	3015	Generator	75,000	2%	2036	36,506	3,881	4,038	4,201	4,370	4,547	57,543	50,146	107,689
					Sanitary Sewer Lift Station												
4	Service	2019	Equipment	3017	Generator Worthington Road	32,200	2%	2044	3,942	1,422	1,480	1,539	1,601	1,666	11,650	41,221	52,871
5	Service	2011	Equipment	3018	Pump House Electric Fire Pump	100,000	2%	2031	60,844	6,468	6,729	7,001	7,284	7,578	95,905	33,501	129,406
6	Service	2011	Equipment	3019	Pump House Diesel Fire Pump	180,000	2%	2031	109,518	11,642	12,113	12,602	13,111	13,641	172,628	60,302	232,930
7	Service	2011	Equipment	3020	Pump House Jockeye Pump Pump House Diesel Drive &	10,000	2%	2022	11,062	-	-	-	-	-	11,062	-	11,062
	Service	2011	Equipment	3022	Accessories	175,000	2%	2031	106.476	11.319	11.776	12,252	12.747	13,262	167.833	58,627	226,460
0	Service	2011	Equipment	3023	Pump House Electric Control	125,000	2%	2031	76.054	8,085	8,412	8,752	9.105	9,473	119,881	41,876	161,757
3	Service	2011	Equipment	3023	Booster Pump Electric Rt. 62 Water	123,000	270	2031	70,034	0,003	0,412	0,732	5,103	3,173	115,001	41,070	101,737
10	Service	2011	Equipment	3024	Tower (1 of 4) Booster Pump Electric Rt. 62 Water	32,000	2%	2026	25,960	2,760	2,871	2,987	3,108	-	37,686	-	37,686
11	Service	2011	Equipment	3025	Tower (2of 4)	32,000	2%	2026	25,960	2,760	2,871	2,987	3.108		37,686		37,686
	bervice	2011	Equipment	0020	Booster Pump Electric Rt. 62 Water	02,000	2,0		20,500	2,700	2,071	2,507	0,100		07,000		07,000
12	Service	2011	Equipment	3026	Tower (3of 4)	42,000	2%	2026	34.072	3,622	3.768	3,921	4.079		49,463		49,463
	bervice	2011	Equipment	0020	Booster Pump Electric Rt. 62 Water	12,000	= 70	2020	01,072	0,022	0,700	0,021	1,075		10,100		10,100
13	Service	2011	Equipment	3027	Tower (4of 4)	42,000	2%	2026	34.072	3,622	3.768	3.921	4.079	_	49,463	_	49,463
10	bervice	2011	Equipment	0027	Booster Station Generator Morse &	12,000	2,0		01,072	0,022	0,700	0,021	1,070		10,100		10,100
14	Service	2019	Equipment	3045	Kitsmiller Road	155,000	2%	2044	18.974	6.845	7,122	7.410	7.709	8,020	56,080	198,422	254,503
	bervice	2015	Equipment	0010	Booster Station Generator Beech &	100,000	= 70	2011	10,071	0,010	,,	,,110	7,700	0,020	00,000	100,122	201,000
15	Service	2020	Equipment	3046	Jug Street	111,000	2%	2045	8,969	4,806	5,000	5,202	5,412	5,631	35,020	150,796	185,817
					•	1,224,940			628,154	73,542	76,513	79,604	82,820	71,211	1,011,844	681,593	1,693,436
				Equipmen	nt Purchased in Budget Year 2023				-						-		-
				• •	•												
					Net Totals	1,224,940			628,154	73,542	76,513	79,604	82,820	71,211	1,011,844	681,593	1,693,436
	1	Water & Sewe	r Improveme	nt Fund R	Reserved Fund Balance - Year End					701,695	778,208	857,812	940,632	1,011,844			

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 supporting the City's organizational goals. The City has developed in the following pages a five-year Capital Improvement Program based on City Council priorities established in the Capital Workshop held in September 2021. The 2022 Capital Workshop was rescheduled to coincide with the Operating Budget Workshop, however, and priorities were carried forward for the continued capital improvement plan.

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; Sidewalk Replacement Program; Trail Gaps/PTAB Priorities; Trail Improvements; and Facilities Parking/Drive Maintenance.

The City's financial policies include guidance for maintaining a five-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.

When planning for capital improvements, the city administration and senior staff consider many factors, including but not limited to, impact on operations, continued maintenance, future improvement needs, and other important factors. The 2024 budget will include additional information related to these considerations.

2023 CIP by C	ate	gory	
<u>Detail</u>		Total <u>Project</u>	Percent of CIP
Roads & Utilities Streets, streetlights, signals, water & s		207,080,000 er lines	78.9%
Parks & Open Spaces	\$	53,900,000	20.5%
Parkland, stream corridors, civic space	es,	streetscapes	
Bike & Pedestrian Connections Leisure trails, bike lanes, sidewalks	\$	800,000	0.3%
Facilities	\$	800,000	0.3%
Public buildings, parking			
Total	\$2	262,580,000	100%

City of New Albany, Ohio 2023 Annual Budget Program Capital Improvements

	Category	Project Name / Description	Primary Funding Source	Adopted 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
	Annual Projects:							
1	Roads & Utilities	Annual Street Paving / Maintenance	Capital Improvement Street Construction,	800,000	1,300,000	1,300,000	1,300,000	1,300,000
2	Roads & Utilities	Annual Street Paving / Maintenance	Maintenance & Repair	800,000	300,000	300,000	300,000	300,000
3	Bike & Ped Connections	Sidewalk Replacement Program	Capital Improvement	200,000	200,000	200,000	50,000	50,000
4		Trail Gaps/PTAB Priorities - Trail Extension	Park Improvement	300,000	300,000	300,000	300,000	300,000
		Trail Improvements (Maintenance)	Park Improvement	300,000	300,000	300,000	250,000	250,000
	Facilities	Facilities Parking/Drive Maintenance	Capital Improvement	200,000	200,000	200,000	200,000	200,000
	Roads & Utilities	Miscellaneous Soft Costs/Potential Change Orders on PY Projects	Capital Improvement	200,000	200,000	200,000	200,000	200,000
1'	Roads & Clinics	misceraneous soft costs/rotential change orders on 11 rrojects	Capital Improvement	200,000	200,000	200,000	200,000	200,000
	Additional Projects:							
8	3	Business Park Gateways	Economic Development	_	-	_	1,000,000	1,000,000
	Roads & Utilities	Market St Ext from RNA to Dublin Granville - Construct	Capital Improvement	4,000,000	_	_	-	-
10	Roads & Utilities	Market St Ext from RNA to Dublin Granville - Construct	Windsor TIF	5,000,000	-	_	-	
11	Roads & Utilities	Kitzmiller/Smith's Mill Rd Intersection Improvements	Economic Development	-	-	350,000	_	-
12	Roads & Utilities	Jug Street Improvements @ Licking County Line	Capital Improvement	-	-	-	1,000,000	-
13	Roads & Utilities	Walnut & 605 Roundabout	Capital Improvement	-	-	1,700,000	-	-
14	Roads & Utilities	Dublin-Granville/Harlem Intersection Pedestrian Improvements	Capital Improvement	1,800,000	-	-	-	-
15	Roads & Utilities	South Harlem Road Improvements - Construction	Capital Improvement	2,500,000	-	-	-	-
16	Roads & Utilities	Zarley Street Road Improvements	Capital Improvement	-	-	-	-	2,500,000
		Traffic Signal at Swickard Woods & Fodor Road	Capital Improvement	500,000	-	-	-	-
18	Roads & Utilities	State Infrastructure Grant - Phase 1 - Roads & Utilities	Economic Development	187,030,000	-	-	-	-
	Roads & Utilities	State Infrastructure Grant - Phase 1 - Roads & Utilities (Local)	Economic Development	3,700,000	-	-	-	-
	Parks & Open Space	Rose Run II - Construction	Economic Development	43,500,000	-	-	-	-
		Rose Run II - Soft Costs (Inspections, Environmental, Utility relocation, etc.)	•	1,500,000	-	-	-	-
		EDaptive Traffic Management - Non Business Park	Capital Improvement	-	750,000	-	-	-
		EDaptive Traffic Management - Business Park	Economic Development	750,000	-	-	-	
	Parks & Open Space	Dog Park	Park Improvement		-	-	-	100,000
	1 1	Taylor Farm - Stabilization	Park Improvement	200,000	-	-	-	-
		Taylor Farm - Phase II (Play Areas, Boardwalk, Restrooms) - Const.	Capital Improvement	4,100,000	-	-	-	-
		Taylor Farm - Phase II (Play Areas, Boardwalk, Restrooms) - Const.	Windsor TIF	1,500,000	-	-	-	-
		Taylor Farm - Phase III (Buildings) - Concept Design	Park Improvement	500,000	200.000	700,000	-	-
		Kitzmiller Wetland Nature Park - Design	Park Improvement	-	300,000	700,000	5 000 000	-
		Kitzmiller Wetland Nature Park - Construction Windsor (Pocket Park)	Park Improvement Park Improvement	-	500,000	-	5,000,000	-
		Tidewater Nature Preserve	Park Improvement	-	500,000	-	250,000	-
		Market Square/Library Enhancements	Capital Improvement	-	-	-	430,000	1,000,000
	Parks & Open Space	Recreation Complex (Pickleball & Restrooms)	Park Improvement	1,600,000			-	1,000,000
		Recreation Complex (Pickleball & Restrooms)	Local Fiscal Recovery	1,000,000				
	Parks & Open Space	Basketball Courts at Thompson Park	Park Improvement	-,000,000	30,000			
	Facilities	Village Hall Improvements - 1st Floor Mayor's Court space	Capital Improvement	200,000	-	_	_	_
	Facilities	Public Service - 3 Sided Structure	Capital Improvement	400,000	_	_	_	-
	Facilities	Bus Shelters	Economic Development	-	_	_	25,000	25,000
	Facilities	Bicycle Hubs	Park Improvement	-	-	-	25,000	-
_			Grand Total	\$ 262,580,000	\$ 4,380,000	\$ 5,550,000	\$ 9,900,000	\$ 7,225,000

Category Totals	Adopted 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Roads & Util	ties 207,080,000	2,550,000	3,850,000	3,800,000	5,300,000
Parks & Open S Bike & Ped Connect			700,000 800,000	5,250,000 600,000	1,100,000 600,000
Facil			200,000	250,000	225,000
	\$ 262,580,000	\$ 4,380,000	\$ 5,550,000	\$ 9,900,000	\$ 7,225,000
		Projected	Projected	Projected	Projected
		Trojecteu	Trojecteu	Trojecteu	Trojecteu
Primary Funding Source	Adopted 2023	2024	2025	2026	2027
Capital Improve	ent 14,900,000	2024	2025	•	-
Capital Improver Street Construc Maintenance & Re	ent 14,900,000 on, oair 800,000	2024 2,650,000 300,000	2025	2026	2027
Capital Improver Street Construc Maintenance & Re Local Fiscal Reco	ent 14,900,000 on, pair 800,000 ery 1,000,000	2024 2,650,000 300,000	3,600,000 300,000	2026 2,750,000 300,000	2027 5,250,000 300,000
Capital Improver Street Construc Maintenance & Re Local Fiscal Reco Park Improver Windsor	ent 14,900,000 on, pair 800,000 ery 1,000,000 ent 2,900,000 FIF 6,500,000	2024 2,650,000 300,000 - 1,430,000	3,600,000 300,000 - 1,300,000	2026 2,750,000 300,000 - 5,825,000	5,250,000 300,000 - 650,000
Capital Improver Street Construc Maintenance & Re Local Fiscal Reco Park Improver	ent 14,900,000 on, pair 800,000 ery 1,000,000 ent 2,900,000 FIF 6,500,000	2024 2,650,000 300,000 - 1,430,000	3,600,000 300,000	2026 2,750,000 300,000	2027 5,250,000 300,000

Remaining Available Fund Balance - Projected at 12/31	Adopted 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Capital Improveme	nt 2,960,239	5,121,124	6,993,638	9,477,994	
Street Constructio		0,121,121	3,555,555	0,177,001	
Maintenance & Repa	ir 312,788	574,138	852,329	1,147,865	
Park Improveme	1,495,486	1,813,091	3,425,075	1,978,613	
Leisure Trail In	p 113,537	134,137	155,355	177,210	
Oak Grove II Infrastructu	e 5,375,894	8,308,761	11,632,735	14,850,123	
Windsor T				5,631,262	
Oak Grove II T	F 4,895,295	6,986,295	9,098,205	11,231,235	
Blacklick T	., ,			4,823,834	
Economic Developme				9,728,448	
Water & Sew	5,146,214	5,759,064	6,390,300	7,040,472	
	© 90 FF4 F10	E 49 799 470	6 PC 1PP 071	6 CC 000 F10	
	\$ 32,774,518	\$ 43,738,459	\$ 56,155,871	\$ 66,090,519	

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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, 2022 was \$705,898,000. 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, 2022 (as reported in the 2022 Annual Comprehensive Financial Report), the City's total voted debt margin was \$75,048,672.

The City currently has various unvoted bonds. The purpose of each bond issue varies from construction of the Police and Public Service facilities, the McCoy Center, Rose Run I, the Heit Center (Healthy New Albany), and utilities in the business park. The bonds vary in interest rates from 2.39% to 5.00% and the maturities of the bonds range from 2027 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, 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 projected as of December 31, 2022. 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 bares 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 bares an interest rate of 1.0%. Repayment of the loans will be through requests from the New Albany East Community Authority (NAECA) which receives a 9.75 mil Development Charge from projects locating within the eastern portion of the New Albany Business Park.

NEW ALBANY

The City will have eight outstanding loans with the Ohio Public Works Commission (OPWC) with outstanding principal as of January 1, 2023. 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 schedule. 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) were paid in full during 2021 with an advance provided from the General fund. In addition, a portion of the current loan outstanding was also paid with an advance 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 General fund advance to Village Center II TIF fund to pay a portion of the current loan outstanding will be repaid once the remainder of the loan is paid and as funds become 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

2023 Annual Budget Program
Outstanding Debt at January 1, 2023

Obligation Type	Year of Maturity	Issue	Funding Source	Original Issue Amount	Outstanding at 1/1/2023
General Obligation	2027	Series 2016 Refunding - 2.39%	Residential TIFs	6,300,000	3,265,000
General Obligation	2029	Series 2022 Refunding - 2.68%	General/Blacklick TIF	4,170,000	3,650,000
General Obligation	2030	Series 2014A Capital Facilities - 3.65-4.00%	Village Center TIF/Healthy New Albany	6,560,000	3,425,000
General Obligation	2030	Series 2014B Taxable Special Obligation - 3.65-4.00%	Healthy New Albany	3,915,000	2,195,000
General Obligation	2037	Series 2018 Capital Facilities Bonds - 2.50-5.00%	Residential TIFs	16,650,000	13,950,000
3		1	Total General Obligation	37,595,000	26,485,000
Loan Payable	N/A	New Albany Company Loan Payable - 1.50-3.00%	Village Center II TIF/Straits Farm TIF	5,374,775	1,738,508
,	,	7 1 7	Total Loans Payable		1,738,508
OWDA Loan	2041	#8845 - Blacklick Creek Trunk Sewer - Part 2B - 2.5%**	Economic Development	15,000,104	10,485,380
OWDA Loan	2048	#7874A - Beech Road South Water & Sanitary Sewer - 1.00-4.00%**	Economic Development	19,279,049	19,279,049
OWDA Loan	2048	#7874B - Blacklick Creek Trunk Sewer - Part 1 - 3.00%**	Economic Development	4,123,318	3,761,925
OWDA Loan	2050	#8364 - Blacklick Creek Trunk Sewer - Part 2A - 3.00%	Economic Development	11,925,795	11,287,172
OWDA Loan	2041	#9359 Ganton Parkway Relief Sewer and Water - 1.00%**	Economic Development	3,325,210	2,492,061
			Total OWDA Loans	53,653,476	47,305,587
OPWC Loan	2024	CT66G - Intersection Improvements for SR161 - 0%	Residential TIFs	338,006	33,800
OPWC Loan	2026	CT06G - Thompson/Harlem Rd - 0%	Residential TIFs	98,000	17,150
OPWC Loan	2029	CT671 - High St./Main St 0%	Residential TIFs	567,622	198,668
OPWC Loan	2032	CC18L - US62/CC - 0%	Blacklick TIF	1,013,783	481,547
OPWC Loan	2035	CC09P - High St. Improvements - 0%	Residential TIFs	826,017	495,610
OPWC Loan	2038	CT110 - Main St. Improvements - 0%	Residential TIFs	178,242	85,557
OPWC Loan	2040	CC08R - Beech Road Widening - 0%	Economic Development	755,000	528,500
OPWC Loan	2042	CC15T - Greensward Roundabout - 0%	Residential TIFs	727,314	584,707
		rsed or finalized as of the printing of this budget. Loan balance consists of rest through 12/31/2022, less semi annual payments through 12/31/2022.	Total OPWC Loans	4,503,984	2,425,539
	1	1) 61-27-17-22-1	Grand Total	101,127,235	77,954,634

City of New Albany, Ohio

2023 Annual Budget Program

Future Debt Service & Debt Repayment

					Future Debt Se	rvice Schedu	le				
	GO Bo	nds	Loans Pa	ayable*	OWDA L	∡oans**	OPWC	Loans		Totals	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2023	2,460,000	976,304	_		1,135,750	1,013,628	208,022	_	3,803,772	1,989,932	5,793,7
2024	2,540,000	906,637	- /	_/	1,163,859	985,519	208,022	_	3,911,881	1,892,156	5,804,0
2025	2,635,000	833,999	-/		1,192,708	956,670	191,122	_	4,018,830	1,790,669	5,809,4
2026	2,725,000	763,591	-/		1,222,317	927,061	188,672	-	4,135,989	1,690,651	5,826,0
2027	2,795,000	659,626	-/		1,252,707	896,671	186,222	-	4,233,929	1,556,296	5,790,
	<u>-</u> .,,				-,			al 2023 -2027	20,104,400	8,919,704	29,024,
028-2032	7,790,000	1,966,506	_		6,748,226	3,999,664	820,622	_	15,358,848	5,966,170	21,325,
033-2037	5,540,000	681,800	-/	-1	11,716,846	5,145,345	390,467	_	17,647,314	5,827,145	23,474
038-2042	· -		-/		12,520,456	3,679,482	218,121	_	12,738,577	3,679,482	16,418
043-2047	-	-1	-/	_ J	10,961,770	1,721,731	14,267	-	10,976,036	1,721,731	12,697
048-2052	-	-	-	-	3,324,464	120,747	-	-	3,324,464	120,747	3,445
Total	26,485,000	6,788,461	-	-	51,239,101	19,446,517	2,425,538	-	80,149,639	26,234,978	106,384
ebt Repayı	ment (by Fundin	ng Source) 20	023 -2027								
		ð ,				Economic					
						Development					
					Development	(NAECA)	Healthy New	Blacklick TIF	0	Residential TIF	
										Funds	Total
			Year	General Fund	(NACA) Fund	Fund	Albany Fund	Fund	TIF Fund	runas	1 Otal
			Year 2023	General Fund 433,365	(NACA) Fund 30,200	Fund 2,149,378	Albany Fund	Fund 195,144	420,000	2,126,291	
					30,200	2,149,378	,	195,144	420,000	2,126,291	5,793
			2023 2024	433,365 434,967	30,200 30,200	2,149,378 2,149,378	439,325 415,465	195,144 195,678	420,000 450,000	2,126,291 2,128,348	5,793 5,804
			2023	433,365	30,200	2,149,378	439,325	195,144	420,000	2,126,291	5,793 5,804 5,809
			2023 2024 2025	433,365 434,967 432,518	30,200 30,200 30,200	2,149,378 2,149,378 2,149,378	439,325 415,465 374,900	195,144 195,678 194,862	420,000 450,000 500,000	2,126,291 2,128,348 2,127,641	5,793 5,804 5,809 5,826 5,790

^{*}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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City of New Albany, Ohio

2023 Annual Budget

Line Item Operating Expenditure Summary - 2018-2026

	Line Item Expenditure Summary - All Departments*														
													2025	2026	
	2	018 Actual	2	019 Actual	20	020 Actual	20	21 Actual	2	022 Actual	2023 Adopted	2024 Projected	Projected	Projected	
Salaries & Wages	\$	6,483,398	\$	7,154,018	\$	8,011,473	\$	8,570,488	\$	9,890,881	\$ 12,907,885	\$ 13,292,439	\$ 13,691,969	\$ 14,112,979	
Pensions		1,014,483		1,115,280		1,243,182		1,333,357		1,544,644	1,908,914	1,915,330	1,921,770	1,929,378	
Benefits		2,260,938		2,358,421		2,477,255		2,824,034		2,924,251	4,011,388	4,202,661	4,119,528	4,124,776	
Professional Development		129,480		143,884		134,023		170,237		196,557	316,567	322,898	329,356	335,943	
Total Personal Services		9,888,300		10,771,603		11,865,934		12,898,115		14,556,334	19,144,754	19,733,328	20,062,623	20,503,077	
Materials & Supplies		872,265		762,839		654,444		769,841		1,185,294	1,239,880	1,258,558	1,283,729	1,309,403	
Clothing & Uniforms		23,630		72,630		51,104		56,039		79,750	81,450	83,079	84,741	86,435	
Utilities & Communications		426,725		432,529		612,101		475,546		518,910	680,750	694,365	708,252	722,417	
Maintenance & Repairs		1,046,207		1,023,435		1,305,736		1,300,044		1,859,619	3,051,527	3,107,458	3,169,607	3,232,999	
Consulting & Contract Services		2,590,145		3,163,786		2,875,158		3,454,866		4,775,112	5,731,643	5,845,256	5,962,161	6,081,404	
Payment for Services		567,103		869,410		727,451		864,472		871,154	870,600	888,012	905,772	923,888	
Miscellaneous		2,725,276		3,373,164		3,090,331		3,140,614		2,841,068	3,425,363	3,493,870	3,563,748	3,635,023	
Total Operating & Contractual Services		8,251,351		9,697,793		9,316,326		10,061,423		12,130,907	15,081,213	15,370,597	15,678,009	15,991,569	
Department Totals	\$	18,139,651	\$	20,469,395	\$	21,182,259	\$	22,959,538	\$	26,687,241	\$ 34,225,967	\$ 35,103,925	\$ 35,740,632	\$ 36,494,647	

Line Item Expenditure Summary - All Departments* (Percent of Total)													
								2025	2026				
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted 20	24 Projected	Projected	Projected				
Salaries & Wages	35.74%	34.95%	37.82%	37.33%	37.06%	37.71%	37.87%	38.31%	38.67%				
Pensions	5.59%	5.45%	5.87%	5.81%	5.79%	5.58%	5.46%	5.38%	5.29%				
Benefits	12.46%	11.52%	11.69%	12.30%	10.96%	11.72%	11.97%	11.53%	11.30%				
Professional Development	0.71%	0.70%	0.63%	0.74%	0.74%	0.92%	0.92%	0.92%	0.92%				
Total Personal Services	54.51%	52.62%	56.02%	56.18%	54.54%	55.94%	56.21%	56.13%	56.18%				
Materials & Supplies	4.81%	3.73%	3.09%	3.35%	4.44%	3.62%	3.59%	3.59%	3.59%				
Clothing & Uniforms	0.13%	0.35%	0.24%	0.24%	0.30%	0.24%	0.24%	0.24%	0.24%				
Utilities & Communications	2.35%	2.11%	2.89%	2.07%	1.94%	1.99%	1.98%	1.98%	1.98%				
Maintenance & Repairs	5.77%	5.00%	6.16%	5.66%	6.97%	8.92%	8.85%	8.87%	8.86%				
Consulting & Contract Services	14.28%	15.46%	13.57%	15.05%	17.89%	16.75%	16.65%	16.68%	16.66%				
Payment for Services	3.13%	4.25%	3.43%	3.77%	3.26%	2.54%	2.53%	2.53%	2.53%				
Miscellaneous	15.02%	16.48%	14.59%	13.68%	10.65%	10.01%	9.95%	9.97%	9.96%				
Total Operating & Contractual Services	45.49%	47.38%	43.98%	43.82%	45.46%	44.06%	43.79%	43.87%	43.82%				
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, Subdivision Development fund, Builder's Escrow fund, TIF funds, Debt Service fund, and Capital Funds.

City of New Albany, Ohio

2023 Annual Budget

Line Item Expenditure Summary - 2018-2026

Line Item Expenditure Summary - General Fund														
													2025	2026
	2	018 Actual	201	2019 Actual		20 Actual	2	2021 Actual		22 Actual	2023 Adopted 2024 Projected		Projected	Projected
Caladian O. Wanna	ф	C 400 977	ф	7 174 010	dh.	7 004 005	dh	0 551 550	dh	0.079.095	# 19.069.90F	ф 19 04 7 090	# 19 GAT AGO	ф 14.060.4 7 0
Salaries & Wages	\$	6,482,375	Ð	7,154,018	Þ	7,994,905	Ð	8,551,579		9,873,835	\$ 12,863,385		\$ 13,647,469	\$ 14,068,479
Pensions		1,014,483		1,115,280		1,240,761		1,331,051		1,542,207	1,906,114		1,918,970	1,926,578
Benefits		2,260,938		2,358,421		2,477,079		2,823,866		2,924,073	4,011,188	4,202,461	4,119,328	4,124,576
Professional Development		129,480		143,884		134,023		170,237		196,557	315,367	321,674	328,108	334,670
Total Personal Services		9,887,277		10,771,603		11,846,768		12,876,733	1	4,536,672	19,096,054	19,684,604	20,013,874	20,454,304
Materials & Supplies		682,328		601,763		527,584		612,201		1,027,136	1,034,800	1,050,396	1,071,404	1,092,832
Clothing & Uniforms		23,630		72,630		51,104		56,039		79,750	81,450	83,079	84,741	86,435
Utilities & Communications		424,015		432,207		610,101		475,097		518,577	678,750	692,325	706,172	720,295
Maintenance & Repairs		1,046,207		1,021,135		1,305,736		1,300,044		1,843,128	2,904,627	2,957,620	3,016,772	3,077,107
Consulting & Contract Services		2,214,721		2,790,724		2,665,974		2,500,460		3,463,736	4,361,930	4,449,169	4,538,152	4,628,915
Payment for Services		567,103		869,210		727,451		864,472		871,154	870,600	888,012	905,772	923,888
Miscellaneous		717,939		571,791		866,686		537,028		620,876	1,235,200	1,259,904	1,285,102	1,310,804
Total Operating & Contractual Services		5,675,943		6,359,460		6,754,637		6,345,340		8,424,357	11,167,357	11,380,504	11,608,114	11,840,277
Department Totals	\$	15,563,221	\$	17,131,062	\$	18,601,405	\$	19,222,073	\$ 2	2,961,029	\$ 30,263,411	\$ 31,065,108	\$ 31,621,989	\$ 32,294,580

	Line Item Expenditure Summary - General Fund (Percent of Total)														
								2025	2026						
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted 20	024 Projected	Projected	Projected						
Salaries & Wages	41.65%	41.76%	42.98%	44.49%	43.00%	42.50%	42.65%	43.16%	43.56%						
Pensions	6.52%	6.51%	6.67%	6.92%	6.72%	6.30%	6.16%	6.07%	5.97%						
Benefits	14.53%	13.77%	13.32%	14.69%	12.73%	13.25%	13.53%	13.03%	12.77%						
Professional Development	0.83%	0.84%	0.72%	0.89%	0.86%	1.04%	1.04%	1.04%	1.04%						
Total Personal Services	63.53%	62.88%	63.69%	66.99%	63.31%	63.10%	63.37%	63.29%	63.34%						
Materials & Supplies	4.38%	3.51%	2.84%	3.18%	4.47%	3.42%	3.38%	3.39%	3.38%						
Clothing & Uniforms	0.15%	0.42%	0.27%	0.29%	0.35%	0.27%	0.27%	0.27%	0.27%						
Utilities & Communications	2.72%	2.52%	3.28%	2.47%	2.26%	2.24%	2.23%	2.23%	2.23%						
Maintenance & Repairs	6.72%	5.96%	7.02%	6.76%	8.03%	9.60%	9.52%	9.54%	9.53%						
Consulting & Contract Services	14.23%	16.29%	14.33%	13.01%	15.09%	14.41%	14.32%	14.35%	14.33%						
Payment for Services	3.64%	5.07%	3.91%	4.50%	3.79%	2.88%	2.86%	2.86%	2.86%						
Miscellaneous	4.61%	3.34%	4.66%	2.79%	2.70%	4.08%	4.06%	4.06%	4.06%						
Total Operating & Contractual Services	36.47%	37.12%	36.31%	33.01%	36.69%	36.90%	36.63%	36.71%	36.66%						
Department Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%						

City of New Albany, Ohio

2023 Annual Budget

Line Item Operating Expenditure Summary - 2023

All Funds* - All Departments - 2023														
	City		Community	Administrative	General	City			Land & Building					
	Council	Police	Development	Services	Administration	Attorney	Public Service	Finance	Maintenance	Total				
	*	*	*					*	*					
Salaries & Wages	\$ 257,600	\$ 5,133,860			\$ 20,000	\$ -	\$ 3,245,312	" /	" /					
Pensions	32,625	878,750	249,619	207,124	-	-	432,704	94,168	13,924	1,908,914				
Benefits	53,632	1,395,871	634,919	433,370	162,017	-	1,119,474	151,902	60,203	4,011,388				
Professional Development	8,565	126,237	22,000	38,515	60,000	500	38,750	22,000	-	316,567				
Total Personal Services	352,422	7,534,718	2,782,421	2,239,844	242,017	500	4,836,240	977,536	179,056	\$ 19,144,754				
Materials & Supplies	1,750	139,580	31,500	118,550	305,000	-	619,500	6,000	18,000	1,239,880				
Clothing & Uniforms	-	52,700	1,500	-	-	-	27,250	-	-	81,450				
Utilities & Communications	-	27,200	10,700	37,300	-	-	22,000	500	583,050	680,750				
Maintenance & Repairs	-	21,900	-	611,127	-	-	1,105,000	-	1,313,500	3,051,527				
Consulting & Contract Services	10,000	220,490	3,185,713	840,940	402,000	299,000	578,000	172,500	23,000	5,731,643				
Payment for Services	14,000	-	15,000	167,600	70,000	-	11,000	580,000	13,000	870,600				
Miscellaneous	16,000	90,163	2,240,000	875,600	63,500	79,500	-	-	60,600	3,425,363				
Total Operating & Contractual Services	41,750	552,033	5,484,413	2,651,117	840,500	378,500	2,362,750	759,000	2,011,150	15,081,213				
Department Totals	\$ 394,172	\$ 8,086,751	\$ 8,266,834	\$ 4,890,961	\$ 1,082,517	\$ 379,000	\$ 7,198,990	\$ 1,736,536	\$ 2,190,206	\$ 34,225,967				

All Funds* - All Departments - 2023 (Percent of Personal Services, Operating & Contractual, and Overall Operating Budget)													
	City		Community	Administrative	General	City			Land & Building				
	Council	Police	Development	Services	Administration	Attorney	Public Service	Finance	Maintenance	Total			
Calanian O Managa	1.35%	26.82%	9.80%	8.15%	0.10%	0.00%	16.95%	3.71%	0.55%	67.42%			
Salaries & Wages													
Pensions	0.17%	4.59%	1.30%	1.08%	0.00%	0.00%	2.26%	0.49%	0.07%	9.97%			
Benefits	0.28%	7.29%	3.32%	2.26%	0.85%	0.00%	5.85%	0.79%	0.31%	20.95%			
Professional Development	0.04%	0.66%	0.11%	0.20%	0.31%	0.00%	0.20%	0.11%	0.00%	1.65%			
Total Personal Services	1.84%	39.36%	14.53%	11.70%	1.26%	0.00%	25.26%	5.11%	0.94%	100.00%			
Materials & Supplies	0.01%	0.93%	0.21%	0.79%	2.02%	0.00%	4.11%	0.04%	0.12%	8.22%			
Clothing & Uniforms	0.00%	0.35%	0.01%	0.00%	0.00%	0.00%	0.18%	0.00%	0.00%	0.54%			
Utilities & Communications	0.00%	0.18%	0.07%	0.25%	0.00%	0.00%	0.15%	0.00%	3.87%	4.51%			
Maintenance & Repairs	0.00%	0.15%	0.00%	4.05%	0.00%	0.00%	7.33%	0.00%	8.71%	20.23%			
Consulting & Contract Services	0.07%	1.46%	21.12%	5.58%	2.67%	1.98%	3.83%	1.14%	0.15%	38.01%			
Payment for Services	0.09%	0.00%	0.10%	1.11%	0.46%	0.00%	0.07%	3.85%	0.09%	5.77%			
Miscellaneous	0.11%	0.60%	14.85%	5.81%	0.42%	0.53%	0.00%	0.00%	0.40%	22.71%			
Total Operating & Contractual Services	0.28%	3.66%	36.37%	17.58%	5.57%	2.51%	15.67%	5.03%	13.34%	100.00%			
Department Totals	1.15%	23.63%	24.15%	14.29%	3.16%	1.11%	21.03%	5.07%	6.40%	100.00%			

^{*}All Funds includes only funds detailed in the "Departments" Section of the 2023 Annual Budget Program.

City of New Albany, Ohio

2023 Annual Budget

Line Item Expenditure Summary - 2023

	General Fund - All Departments - 2023													
	City		Community	Administrative	General	City			Land & Building					
	Council	Police	Development	Services	Administration	Attorney	Public Service	Finance	Maintenance	Total				
0.1.1.0.20	# OFF 200	* * 000 000	A 105×000				* 2217.212	A =00.400	* ***********************************	* 10.000.00*				
Salaries & Wages	\$ 257,600	" / /			\$ 20,000	\$ -	\$ 3,245,312	" /	" '					
Pensions	32,625	875,950	249,619	207,124	-	-	432,704	94,168	13,924	1,906,114				
Benefits	53,632	1,395,671	634,919	433,370	162,017	-	1,119,474	151,902	60,203	4,011,188				
Professional Development	8,565	125,037	22,000	38,515	60,000	500	38,750	22,000	-	315,367				
Total Personal Services	352,422	7,486,018	2,782,421	2,239,844	242,017	500	4,836,240	977,536	179,056	\$ 19,096,054				
Materials & Supplies	1,750	110,500	21,500	117,550	305,000	_	454,500	6,000	18,000	1,034,800				
Clothing & Uniforms	-	52,700	1,500	-	-	-	27,250	-	-	81,450				
Utilities & Communications	-	25,200	10,700	37,300	-	-	22,000	500	583,050	678,750				
Maintenance & Repairs	-	-	-	611,127	-	-	980,000	-	1,313,500	2,904,627				
Consulting & Contract Services	10,000	208,490	2,006,000	837,940	402,000	299,000	403,000	172,500	23,000	4,361,930				
Payment for Services	14,000	-	15,000	167,600	70,000	-	11,000	580,000	13,000	870,600				
Miscellaneous	16,000	-	140,000	875,600	63,500	79,500	-	-	60,600	1,235,200				
Total Operating & Contractual Services	41,750	396,890	2,194,700	2,647,117	840,500	378,500	1,897,750	759,000	2,011,150	11,167,357				
Department Totals	\$ 394,172	\$ 7,882,908	\$ 4,977,121	\$ 4,886,961	\$ 1,082,517	\$ 379,000	\$ 6,733,990	\$ 1,736,536	\$ 2,190,206	\$ 30,263,411				

General Fund - All Departments - 2023 (Percent of Personal Services, Operating & Contractual, and Overall Operating Budget)													
	City		Community	Administrative	General	City	City		Land & Building				
	Council	Police	Development	Services	Administration	Attorney	Public Service	Finance	Maintenance	Total			
Salaries & Wages	1.35%	26.65%	9.82%	8.17%	0.10%	0.00%	16.99%	3.72%	0.55%	67.36%			
Pensions	0.17%	4.59%	1.31%	1.08%	0.00%	0.00%	2.27%	0.49%	0.07%	9.98%			
Benefits	0.28%	7.31%	3.32%	2.27%	0.85%	0.00%	5.86%	0.80%	0.32%	21.01%			
Professional Development	0.04%	0.65%	0.12%	0.20%	0.31%	0.00%	0.20%	0.12%	0.00%	1.65%			
Total Personal Services	1.85%	39.20%	14.57%	11.73%	1.27%	0.00%	25.33%	5.12%	0.94%	100.00%			
Materials & Supplies	0.02%	0.99%	0.19%	1.05%	2.73%	0.00%	4.07%	0.05%	0.16%	9.27%			
Clothing & Uniforms	0.00%	0.47%	0.01%	0.00%	0.00%	0.00%	0.24%	0.00%	0.00%	0.73%			
Utilities & Communications	0.00%	0.23%	0.10%	0.33%	0.00%	0.00%	0.20%	0.00%	5.22%	6.08%			
Maintenance & Repairs	0.00%	0.00%	0.00%	5.47%	0.00%	0.00%	8.78%	0.00%	11.76%	26.01%			
Consulting & Contract Services	0.09%	1.87%	17.96%	7.50%	3.60%	2.68%	3.61%	1.54%	0.21%	39.06%			
Payment for Services	0.13%	0.00%	0.13%	1.50%	0.63%	0.00%	0.10%	5.19%	0.12%	7.80%			
Miscellaneous	0.14%	0.00%	1.25%	7.84%	0.57%	0.71%	0.00%	0.00%	0.54%	11.06%			
Total Operating & Contractual Services	0.37%	3.55%	19.65%	23.70%	7.53%	3.39%	16.99%	6.80%	18.01%	100.00%			
Department Totals	1.30%	26.05%	16.45%	16.15%	3.58%	1.25%	22.25%	5.74%	7.24%	100.00%			

City of New Albany, Ohio 2023 Annual Budget Program Transfers Summary - 2023

		F	und Number / D	escription (Trans	fers In)	
Fund Number / Description (Transfers Out)	299 Severance Liability	216 K-9 Patrol	301 Debt Service	401 Capital Improvements	404 Park Improvements	415 Capital Equipment Replacement
101 - General Fund	300,000	20,500	433,365	5,000,000	1,000,000	3,348,271
Total General Funds	300,000	20,500	433,365	5,000,000	1,000,000	3,348,271
221 - Economic Development NAECA 222 - Economic Development NACA	-	-	2,149,378 30,200	-	- -	-
230 - Wentworth Crossing TIF	-	-	160,000	-	-	-
231 - Hawksmoor TIF	-	-	102,101	-	-	-
232 - Enclave TIF	-	-	60,000	-	-	-
233 - Saunton TIF	-	-	120,000	-	-	-
234 - Richmond Square TIF	-	-	105,283	-	-	-
235 - Tidewater I TIF	-	-	300,000	-	-	-
236 - Ealy Crossing TIF	-	-	300,000	-	-	-
237 - Upper Clarenton TIF	-	-	235,225	-	-	-
238 - Balfour Green TIF	-	-	17,130	-	-	-
250 - Blacklick TIF	-	-	195,144	-	-	-
252 - Village Center TIF	-	-	420,000	-	-	-
258 - Windsor TIF	-	-	726,555	-	-	-
281 - Healthy New Albany Facility	-	-	439,325	-	-	-
Total Special Revenue	-	-	5,360,341	-	-	-
Total Debt Service	-	-	-	-	-	-
Total Capital Projects	-	-	-	-	-	-
Grand Total All Funds	300,000	20,500	5,793,706	5,000,000	1,000,000	3,348,271

City of New Albany, Ohio 2023 Annual Budget Program Advances Summary - 2023

	Fund Number / Description (Advances In)
Fund Number / Description (Advances Out)	101 - General Fund
101 - General Fund Total General Funds	<u>1,178,563</u> <u>1,178,563</u>
222 - Economic Development NACA 240 - Oxford TIF 241 - Schleppi Residential TIF 259 - Village Center TIF II	(1,045,087) (67,000) (66,476)
Total Special Revenue Total Debt Service	(1,178,563)
Total Capital Projects	
Grand Total All Funds	-

Advance Du	e To/(From) Balar	ıces	
	10.	1 - General Fund	
_	Projected		Projected
101 - General Fund	4,799,764	(1,178,563)	3,621,201
Total General Funds	4,799,764	(1,178,563)	3,621,201
222 - Economic Development NACA	(1,045,087)	1,045,087	-
240 - Oxford TIF	(380,381)	67,000	(313,381)
241 - Schleppi Residential TIF	(2,390,135)	66,476	(2,323,659)
259 - Village Center TIF II	(984,162)		(984,162)
Total Special Revenue	(4,799,764)	1,178,563	(3,621,201)
<u> </u>			
Total Debt Service		-	-
<u>-</u>			
Total Capital Projects	-	-	-
<u>-</u>			
Grand Total All Funds			

Wage Rate Increase:

5.00% FISCAL YEAR 2023

			Year 1	Year 2	Year 3	Year 4	Year 5	
For N	on-Collective	e Bargaining Employees						
	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	Community Program Assistant*	Hourly	\$ 18.2459	\$ 19.2951	\$ 20.4045	\$ 21.5778	\$ 22.8186
		Custodian	Annual	\$ 37,951.56	\$ 40,133.85	\$ 42,441.44	\$ 44,881.82	\$ 47,462.68
	Grade 4	Vacant	Hourly	\$ 19.7056	\$ 20.8387	\$ 22.0370	\$ 23.3040	\$ 24.6439
			Annual	\$ 40,987.64	\$ 43,344.40	\$ 45,836.89	\$ 48,472.36	\$ 51,259.41
	Grade 5	Clerk	Hourly	\$ 23.5858	\$ 24.9420	\$ 26.3762		\$ 29.4966
			Annual	\$ 49,058.55	\$ 51,879.37	\$ 54,862.43	\$ 58,017.02	\$ 61,352.87
	Grade 6	Accounts Payable Technician	Hourly	\$ 26.5341	\$ 28.0599	\$ 29.6733	\$ 31.3794	\$ 33.1839
		Administrative Assistant	Annual	\$ 55,190.98	\$ 58,364.60	\$ 61,720.40	\$ 65,269.25	\$ 69,022.49
		Asset Control Technician*						
		Deputy Clerk of Council Maintenance Custodian**						
		Maintenance Worker						
	Grade 7	Dispatcher	Hourly	\$ 27.9342	\$ 29.5403	\$ 31.2389	\$ 33.0352	\$ 35.2661
	Grade 7	Engineering Technician	Annual	\$ 58,103.12	\$ 61,443.73	\$ 64,976.95	\$ 68,713.19	\$ 73,353.53
		Fleet Mechanic	, unida	ψ 30/103:1 <u>2</u>	φ 01/1131/3	ψ 01/37 0.33	ψ 00//13:13	Ψ 73/333.33
		Forestry Specialist						
þ		IT Support Specialist						
Ξ		Permit Specialist						
ē		Planner I						
Δ		Property Room Custodian						
-		Zoning Officer						
Non-Exempt	Grade 8	Clerk of Council	Hourly	\$ 30.9368	\$ 32.7157	\$ 34.5968	\$ 36.5861	\$ 39.0952
~		Forester	Annual	\$ 64,348.61	\$ 68,048.60	\$ 71,961.36	\$ 76,099.12	\$ 81,317.94
		Lead Dispatcher						
		Maintenance Supervisor Payroll Specialist/Financial Data Analyst						
		Police Recruit (Step 1 Only)						
		Probation Officer						
	Grade 9	Administrative Services Coordinator	Hourly	\$ 33.1024	\$ 35.0059	\$ 37.0187	\$ 39.1472	\$ 41.3982
	0.000	Community Program Administrator	Annual	\$ 68,852.99	\$ 72,812.21	\$ 76,998.90	\$ 81,426.25	\$ 86,108.27
		Development Engineer						
		Development Services Coordinator						
		Economic Development Specialist						
		Planner II						
		Professional Standards Coordinator*						
		Public Services Coordinator						11.00
	Grade 10	Building Inspector	Hourly	\$ 35.5132	\$ 37.5552	\$ 39.7146	\$ 41.9981	\$ 44.8268
	Cond. 13	Veneza	Annual	\$ 73,867.44	\$ 78,114.87	\$ 82,606.34		\$ 93,239.75
	Grade 12	Vacant	Hourly	\$ 41.7496	\$ 44.1501	\$ 46.6889	\$ 49.3734	\$ 52.2123
	Cund- 13	Polico Corgoant	Annual	\$ 86,839.26	\$ 91,832.17	\$ 97,112.85		\$ 108,601.64
	Grade 13	Police Sergeant	Hourly	\$ 50.1642 \$ 104,341.52	\$ 53.0486 \$ 110,341.17	\$ 56.0989 \$ 116,685.69	\$ 59.3246 \$ 123,395.25	
			Annual	₱ 10 4 ,341.52	φ 11U,341.1/	\$ 110,005.09	p 123,395.25	

CITY OF NEW ALBANY, OHIO 2023 ANNUAL BUDGET EXEMPT AND NON-EXEMPT WAGE PLAN

For Non-Collective Bargaining Employees

FISCAL YEAR 2023										
Year 1	Year 2	Year 3	Year 4	Year 5						

		<u> </u>						
	Grade 20	Assistant Chief Building Official	Min Salary	\$ 67,952.05		· ·	\$ 67,952.05	
		Clerk of Council	Max Salary	\$ 95,132.87	\$ 95,132.87	\$ 95,132.87	\$ 95,132.87	\$ 95,132.87
		Community Program Administrator						
		Development Services Manager						
		Dispatch Manager						
		Economic Development Manager						
		Management Analyst						
		Finance Manager						
		Fleet Manager						
		Information Technology Manager						
		Network Administrator**						
		Public Information Officer						
		Public Services Manager						
L.		Systems Analyst/GIS						
Exempt	Grade 22	Vacant	Min Salary	\$ 81,542.45			\$ 81,542.45	\$ 81,542.45
등			Max Salary	\$ 101,928.07	\$ 101,928.07		\$ 101,928.07	\$ 101,928.07
×	Grade 23	Chief Comm & Marketing Officer	Min Salary	\$ 104,249.46	\$ 104,249.46	\$ 104,249.46	\$ 104,249.46	\$ 104,249.46
11		Engineer	Max Salary	\$ 130,311.81	\$ 130,311.81	\$ 130,311.81	\$ 130,311.81	\$ 130,311.81
		Human Resources Officer						
	Grade 24	Deputy Finance Director	Min Salary	\$ 113,447.92	\$ 113,447.92	\$ 113,447.92	\$ 113,447.92	\$ 113,447.92
		Deputy Public Services Director	Max Salary	\$ 141,809.92	\$ 141,809.92	\$ 141,809.92	\$ 141,809.92	\$ 141,809.92
		Police Lieutenant						
	Grade 25	Administrative Services Director	Min Salary	\$ 122,646.42	\$ 122,646.42	\$ 122,646.42	\$ 122,646.42	\$ 122,646.42
		Community Development Director	Max Salary	\$ 153,308.01	\$ 153,308.01	\$ 153,308.01	\$ 153,308.01	\$ 153,308.01
		Finance Director						
		Police Chief						
		Public Service Director						
	Grade 26	Vacant	Min Salary	\$ 128,778.74		· ·	\$ 128,778.74	\$ 128,778.74
			Max Salary	\$ 160,973.42	\$ 160,973.42	\$ 160,973.42	\$ 160,973.42	\$ 160,973.42
	Grade 27	City Manager	Min Salary	\$ 149,742.37	\$ 149,742.37	\$ 149,742.37	\$ 149,742.37	\$ 149,742.37
			Max Salary	\$ 187,177.96	\$ 187,177.96	\$ 187,177.96	\$ 187,177.96	\$ 187,177.96

Wage Rate Increase: 5.00%

Year 2

241.76 \$

For Members of Council and Mayor

Grade 97	Council Member	Pay Period	\$ 483.04	\$ 483.04	\$ 483.04	\$ 483.04	\$ 483.04
		Annual	\$ 12,558.99	\$ 12,558.99	\$ 12,558.99	\$ 12,558.99	\$ 12,558.99
Grade 98	President, Pro-Tem	Pay Period	\$ 483.04	\$ 483.04	\$ 483.04	\$ 483.04	\$ 483.04
		Annual	\$ 12,558.99	\$ 12,558.99	\$ 12,558.99	\$ 12,558.99	\$ 12,558.99
Grade 99	Mayor	Pay Period	\$ 1,054.05	\$ 1,054.05	\$ 1,054.05	\$ 1,054.05	\$ 1,054.05
		Annual	\$ 27,405,36	\$ 27,405,36	\$ 27,405,36	\$ 27,405,36	\$ 27,405,36

Year 1

241.76 \$

Wage Rate Increase: 3.00%

6,285.63 \$ 6,285.63 \$

For Collective Bargaining Employees (Police Officers)

	FISCAL YEAR 2023										
Year 1	Year 2	Year 3	Year 4	Year 5							

241.76 \$

6,285.63 \$ 6,285.63 \$

FISCAL YEAR 2023

Year 3

Year 5

241.76

6,285.63

Year 4

241.76 \$

_									
Г	FOP	Police Officer	Hourly	\$ 32.1937	\$ 34.9582	\$ 39.4793	\$ 43.9165	\$	48.5216
			Annual	\$ 66,962.97	\$ 72,713.06	\$ 82,116.99	\$ 91,346.24	\$ 1	100,924.87

^{*} Indicates new position for 2023 that has been graded as of the printing of the budget and placed in the wage schedule appropriately.

Pay Period

Annual

Additional stipend for presiding

over Mayor's Court

^{**} Indicates new position for 2023 (or 2022 position not filled) that has not been graded and has been placed in the wage schedule where anticipated to

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City of New Albany, Ohio 2023 Annual Budget Program Position Summary Schedule

		2020		202		202		202	
Department/Position		Full Time	FTE						
al a									
City Council				_		_			
Mayor*		1		1		1		1	
Council Member*		6		6		6		6	
Clerk of Council		1		1		1		1	
Deputy Clerk of Council	m . 10'. 0 '1	0	0	0	0	1	0	1	
n !'	Total City Council	8	0	8	0	9	0	9	0
Police						,		,	
Chief of Police		1		1		1		1	
Lieutenant		1		1		1		1	
Administrative Assistant		1		1		1		1	
Police Sergeant		5		5		6		6	
Police Officer		21		21		24		26	
Property Room Custodian		1		1		1		1	
Dispatch Manager		1		1		1		1	
Lead Dispatcher		1		1		I		1	
Dispatcher		7		7		7		9	
Professional Standards Coordinator				_				1	
Police Clerk		1		1		2	1 000	2	
Safety Town			1.09		1.09		1.238		1.238
Probation Officer	Total Police	40	1.00	40	1.00	45	0.85	50	0.85
A Justinitaria de Comitaria	I otal Police	40	1.09	40	1.09	45	2.088	50	2.088
Administrative Services						,		,	
City Manager		1		1		1		1	
Director of Administrative Services		1		1		1		1	0.055
Chief Communications & Marketing Officer		1		1		1		1	0.375
Public Information Officer		1		1		1		1	
Human Resources Officer		1		1		1		1	
IT Manager		1		1		1		1	
Network Administrator						1		1	
IT Support Specialist						1		1	
GIS/Systems Analyst		1		1		1		1	
Planner II						1		1	
Community Program Administrator						1		1	
Clerk of Court						, ,		,	
Administrative Services Coordinator									
Administrative Assistant		1	0.05	1	0.05	1		2	
Probation Officer			0.85		0.85				0.5
Community Program Assistant			0.54		0.54		0.55		0.5
IT Intern	inistrative Services	10	0.74 1.59	10	0.74 1.59	13	0.75 0.75	14	0.75 1.625

^{*}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 2023 Annual Budget Program Position Summary Schedule - Continued

	202	0	202	1	202	2	202	3
Department/Position	Full Time	FTE						
Community Development								
Director of Development	1		1		1		1	
Deputy Director of Development	1							
City Engineer					1		1	
Assistant Chief Building Official					1		1	
Administrative Assistant	1		1		1		1	
Engineering and Building Manager	1		1		1		1	
Economic Development Manager			1		1		1	
Planning Manager	1		1		1		1	
Building Inspector	3		3		4		4	
Economic Development Specialist	1				2		2	
Economic Development Coordinator			1		1		1	
Permit Specialist			1		2		2	
Zoning Officer	1		1		0		0	
Development Services Coordinator	1							
Development Engineer					1		1	
Planner I	2		1		2		2	
Planner II					1		1	
Clerk	2		2		2	0.5	2	0.5
Intern		0.75		0.75		0.75		0.75
Total Community Developmen	t 15	0.75	14	0.75	22	1.25	22	1.25

City of New Albany, Ohio 2023 Annual Budget Program Position Summary Schedule - Continued

	2020	0	202	1	202	22	202	3
Department/Position	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Public Service								
Director of Public Service	1		1		1		1	
Deputy Director of Public Service			1		1			
Operations Manager	1							
Projects Coordinator							1	
Maintenance Superintendent			1					
Public Services Coordinator			1		1		1	
Administrative Assistant	1		1		1		2	
Clerk	1		1		1		1	
Engineering Technician	1		1		1		1	
Fleet Manager	1		1		1		1	
Fleet Mechanic	2		2		2		3	
Maintenance Supervisor	3		3		6		6	
Maintenance Worker	16		16		18		18	
City Forester	1		1		1		1	
Forestry Specialist	2		2		2		2	
Public Services Manager					1		1	
Asset Control Technician					1		1	
Summer/Winter Seasonal		4.33		4.33		5.33		5.33
Total Public Service	30	4.33	32	4.33	38	5.33	40	5.33
Land and Building Maintenance								
Maintenance Custodian					1		1	
Custodian	1		1		1		1	
Total Land and Building Maintenance	1	0	1	0	2	0	2	0
<u>Finance</u>								
Director of Finance	1		1		1		1	
Deputy Director of Finance			1		1		1	
Finance Manager	1		1		1		1	
Management Analyst					1		1	
Payroll Specialist/Financial Data Analyst	1		1		1		1	
Finance Coordinator	1							
Accounts Payable Technician	1		1		1		1	
Administrative Assistant					1		1	
Total Finance	5	0	5	0	7	0	7	0
Total All Departments	109	7.76	110	7.76	136	9.418	144	10.293
Total less Mayor & Council	102	7.76	103	7.76	129	9.418	137	10.293

City of New Albany, Ohio 2023 Annual Budget Program Information Technology Budget

		INFORMATION TECHNOLOG	SY BUDGET - 202	23			
<u>ltem</u>	<u>Department</u>	Item Description	M/C/E/L/U	Qty	A/N/R	Funding Source	<u>Amount</u>
1	ALL	Server replacements	E		R	Capital Equip	\$ 5,000
2	ALL	Switch replacements - all buildings	Е		R	Capital Equip	25,000
3	ALL	Wireless Network Upgrade (Carried from 2019)	E		R*	Capital Equip	10,000
4	Development	AV Equipment/Computer/Screen for Intel Trailer	E		N	Capital Equip	10,000
5	Police	MDT, Modem, Antennae, Mounting Hardware (Outfit Police Vehicle)	E	7	N	Capital Equip	21,000
6	Police	Enterprise Records Platform Change	E		R	Capital Equip	75,000
7	Police	Flock Safety License Plate Reader and Database (Carried from 2022)	E	10	N*	Capital Equip	20,000
8	Police	AV Equipment/Computer/Screen for Training Room	E		R	Capital Equip	13,000
9	Public Services	Fleet Management Software	E		N	Capital Equip	100.000
10	ALL	Think CSC - Monthly Monitoring/offsite backups/Antivirus			A	General	60,000
11	ALL	Think CSC - Support Hours (approx. 150)	C		A	General	25,000
12	ALL	Buckeye Web Hosting Support	C		A	General	5.000
13	ALL	Buckeye Web Add'l Features		-	N	General	15,000
14	ALL	Salesforce - Licensing	M	-	A	General	20,000
15	ALL	MapAnything - Licensing	M	-	A	General	4,000
16	ALL	Miscellaneous IT Consulting			A	General	10,000
17	ALL	GIS Consulting	<u>C</u>		A	General	10,000
18	ALL	Phone System support and upgrades			A	General	15,000
19	ALL	Materials & Supplies - Cords, minor software, incidentals	<u></u>		R	General	3,000
20	ALL	PC Replacements	<u>_</u>		R	General	15,000
21	ALL	PCs for New Staff	- 		N	General	12,000
22	ALL	Copier Lease	_ 		A	General	50,000
23	ALL	ESRI - Maintenance	<u>L</u>		A	General	21,500
24	ALL	BizLibrary - Maintenance	M		A	General	16,520
25	ALL	NearMaps	M		N	General	5,000
26	ALL	NeoGov - Maintenance	M		N	General	10,000
27	ALL	Konica Minolta Printer Maintenance	M		A	General	8,400
28	ALL	Sophos Antivirus	M		A	General	10,000
29	ALL	Exchange Email Upgrade Contract Services (implemenation)	C		N	General	15,000
30	ALL	Sonicwall Firewall Maintenance			A	General	3,500
31	ALL	SSL Certificates	M		A	General	1,200
32	ALL	Adobe / Sketchup Licensing	M		A	General	10,000
33	ALL	Netmotion VPN licensing	M		A	General	2,000
34	ALL	Server warranties	M		R	General	10,000
35	ALL	ZOOM & GoToMeeting Licenses	M		A	General	1.800
36	ALL	Rose Run Firewall	M		N	General	2,500
37	ALL	WOW Internet	U		A	General	3,800
38	ALL	Crown Castle Internet (Backup internet connection for all buildings)	U				8,500
39	Police				A	General	8.000
		Mobile Scene PD Maintenance			A	General	
40	Police	Wireless 911 Headsets Additional Licenses (LERMS/Mobile/Scene PD)	<u>E</u>	3	R	General	3,000
41	Police		M		A	General	9,500
42	Police	IBM Maintenance (LEADS Message Switch)	<u>M</u>		N	General	2,000
43	Police	911 Maintenance and Support - Including Text to 911 (MECC)	<u>M</u>		A	General	35,000
44	Police	Additional MECC Project Costs	<u>M</u>		A	General	10,000
45	Police	New World CAD RMS Maintenance/Brazos (Tyler Technologies)	<u>M</u>		A	General	67,000
46	Police	New World CAD RMS Enterprise Server Migration (Tyler Technologies)	<u>C</u>		N	General	18,740
47	Police	Celebrite Annual Maintenance	M		A	General	6,000
48	Police	L3 Safefleet Maintenance - Cruiser & BWC	M		A	General	10,000

City of New Albany, Ohio 2023 Annual Budget Program Information Technology Budget

<u>ltem</u>	<u>Department</u>	Item Description	M/C/E/L/U	<u>Qty</u>	A/N/R	Funding Source	<u>Amount</u>
49	Police	Arlo Cameras	E		N	General	1,20
50	Police	PowerDMS	M		Α	General	6,00
51	Police	Tracker Property Room Software	M		Α	General	6,00
52	Police	Visual Computer Solutions (Scheduling Software)	M		Α	General	7,50
53	Development	Buckeye Web Hosting Support (newalbanybusiness.org)	С		A	General	3,00
54	Development	CityView - Maintenance	M		A	General	20,00
55	Development	Carahsoft - Electronic Plan Review	M		A	General	137,00
56	Mayor's Court	Mayor's Court Software (BGI) Annual Licensing	M		Α	General	6,10
57	Mayor's Court	CMI CourtWeb Maintenance/Support	M		A	General	12,50
58	Public Information	Heit Center Web Hosting - City Portion	С		A	General	40
59	Public Information	Alexa/Google Annual Maintenance	M		A	General	3,60
60	Public Services	Fuelmaster Software Support and Updates	M		A	General	2,65
61	Public Services	Software for Trucks & DLA Adapter - Annual Subscription	M		A	General	15,00
62	Public Services	Laptops, mounts and jet packs	E	4	N	General	17,00
63	Public Services	Tablets, mounts and keyboards	E	10	R	General	10,00
64	Public Services	Barcode Printer & Labeler for implementing inventory control system for Fleet	E		N	General	5,00
65	Public Services	Fleet Tablets	E	2	N	General	5,00
66	Public Services	PowerDMS	M		A	General	10,00
67	Public Services	Additional Monitoring Cameras - Facilities	E		N	General	10,00
68	Public Services	Switch Wireless Access Points Building Expansion	E		N	General	3,00
69	Finance & Public Services	Munis DR support - TSM (Tyler Technologies)	C		A	General	19,70
70	Finance & Public Services	Munis Maintenance (Tyler Technologies)	M		Α	General	41,50
71	Finance	CMI Authority software maintenance	M		A	General	4,85
72	Finance	OpenGov Maintenance/Support	M		Α	General	64,50
			Less Capital (in	cluded in Capi	tal Equipment	Replacement Fund)	(279,00
		tual Service, E=Equipment (Hardware/Software), L=Lease payment, U=Utility/Comm	nunications		Total Amo	ount - General Fund	\$954,46
	A=annual Agreement/Cost, N=	new request, R=replacement/upgrade request				Fandanica	04.00
	* D					Equipment	84,20
	*=Project continued from previ	ous year				Utility/Communications	12,30
						Maintenance	611,12
						Consulting/Contractual	196,84
						Lease Payment	50,00

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			_		_	FISCAL YE			_		
								12/31/2022			
P. IV. I. (P. 1.1)	1:	2/31/2021	A	Actual 2022	1	Actual 2022	_	Lapsed	12/	/31/2022 Fund	Fund Bal as
Fund Number / Description	Fu	nd Balance		Revenues	E	xpenditures	Enc	cumbrances/E		Balance	% of Budget
						•		st.			3
					<u> </u>		Ap	propriations			
									_		
101 ConvolE 1	٠	97 906 904	di-	99 106 000	e	99 607 996	۵	1 001 004	۵	20 200 001	100 0007
101 - General Fund	\$	25,396,204	\$	33,106,900	\$	28,607,836	\$	1,001,694	\$	30,896,961	108.00%
299 - Severance Liability	l 	1,219,518	_		_	181,864	_		l . .	1,037,654	<u>570.57</u> %
Total General Funds	\$	26,615,722	\$	33,106,900	\$	28,789,700	\$	1,001,694	\$	31,934,615	110.92%
201 - Street Construction, Maint & Repair	\$	1,101,595	\$	610,968	s	1,152,656	\$	7,882	\$	567,788	49.26%
202 - State Highway	Ψ	146,404	44	51,630	Ψ.	3,850	Ψ	1,400	۳	195,584	5080.10%
203 - Permissive Tax Fund		308,128		594,711		559,072		3,370		347,137	62.09%
210 - Alcohol Education		16,766		958		555,072		0,010		17,724	100.00%
211 - Drug Use Prevention		73,463		3,487		_		(0)		76,950	100.00%
213 - Law Enforcement & Education		8,405				1,000		(*)		7,405	740.49%
214 - OneOhio Opiod Settlement		0,100		3,077		1,000		_		3,077	100.00%
216 - K-9 Patrol		4,967		19,000		17,914		964		7,017	39.17%
217 - Safety Town		129,249		41,718		35,648		1,264		136,583	383.14%
218 - DUI Grant		14,701		4,548		4,548		1,201		14,701	323.24%
219 - Law Enforcement Assistance		9,020		-,010						9,020	100.00%
221 - Economic Development NAECA		-,		1,997,676		1,997,675		(0)		1	0.00%
222 - Economic Development NACA		1,317,219		5,275,687		4,580,483		43,873		2,056,296	44.89%
223 - Oak Grove EOZ		0		3,973,795		3,973,795		(0)		.,,	0.00%
224 - Central College EOZ		0		2,493,248		2,493,248		-			0.00%
225 - Oak Grove II EOZ		(0)		3,669,676		3,669,676		0		0	0.00%
226 - Blacklick EOZ		(0)		3,342,324		3,342,324				-	0.00%
228 - Subdivision Development		1,144,032		1,308,854		747,712				1,705,174	228.05%
229 - Builders Escrow		927,405		1,171,182		488,870				1,609,717	329.27%
230 - Wentworth Crossing TIF		683,602		338,883		297,845				724,640	243.29%
231 - Hawksmoor TIF		352,742		152,397		158,202				346,936	219.30%
232 - Enclave TIF		69,479		61,375		84,956				45,898	54.03%
233 - Saunton TIF		266,296		139,591		176,893				228,994	129.45%
234 - Richmond Square TIF		164,338		183,360		180,311				167,387	92.83%
235 - Tidewater I TIF		386,345		512,314		444,916		(0)		453,743	101.98%
236 - Ealy Crossing TIF		246,037		509,271		444,305		o o		311,004	70.00%
237 - Upper Clarenton TIF		1,071,534		537,567		454,450				1,154,651	254.08%
238 - Balfour Green TIF		93,313		25,915		27,668				91,560	330.93%
239 - Straits Farm TIF		1,336		322,588		322,246		(0)		1,678	0.52%
240 - Oxford TIF				100,528		100,605		-		(77)	-0.08%
241 - Schleppi Residential TIF		1,476		152,135		153,611		0		` o [´]	0.00%
250 - Blacklick TIF		1,291,064		2,533,160		2,335,041		0		1,489,183	63.78%
251 - Blacklick II TIF		199,044		42,914		472		-		241,486	51179.66%
252 - Village Center TIF		58,459		1,162,970		1,067,592		(0)		153,837	14.41%
253 - Research Tech District TIF		1,452,217		300,672		3,306		•		1,749,583	52922.71%
254 - Oak Grove II TIF		1,763,612		2,091,731		32,547				3,822,795	11745.32%
258 - Windsor TIF		6,735,490		3,163,293		6,693,114		(0)		3,205,668	47.90%
259 - Village Center TIF II		-		543,920		666,796		122,982		106	0.02%
272 - Local Fiscal Recovery		454,599		577,194		90,985		(0)		940,807	1034.02%
280 - Hotel Excise Tax		-		143,782		143,782		-			0.00%
281 - Healthy New Albany Facility		611,487		1,009,306		1,076,564		24,314		568,543	52.81%
282 - Hinson Amphitheater		4,672		100,000		51,050				53,622	105.04%
290 - Alcohol Indigent		12,016		-		-		-		12,016	100.00%
291 - Mayor's Court Computer		6,941		2,895		-		2,606		12,443	100.00%
292 - Court Special Projects		728		7,715		-		-		8,443	100.00%
293 - Clerk's Court Computer		460		4,827		-		-		5,287	100.00%
Total Special Revenue	\$	21,143,642	\$	39,282,840	\$	38,090,729	\$	208,655	\$	22,544,407	59.19%
•			di-		ě	10 706 095	φ.				
301 - Debt Service	\$	674,380	<u> </u>	13,051,929	\$	12,796,935	<u> </u>	0	<u> </u>	929,374	<u>7.26</u> %
Total Debt Service	\$	674,380	\$	13,051,929	\$	12,796,935	\$	0	\$	929,374	7.26%
401 - Capital Improvements	\$	9,750,187	\$	5,440,915	\$	9,944,852	\$	64,471	\$	5,310,721	53.40%
403 - Bond Improvements	Ψ	305,732	Ψ	16,385	Ψ	489,353	Ψ	170,699	Ψ	3,463	0.71%
404 - Park Improvements		4,265,766		1,551,165		4,030,684		88,978		1,875,225	46.52%
405 - Water & Sanitary Improvements		(5,840,967)		9,500,024		1,440,442		535,645		2,754,260	191.21%
410 - Infrastructure Replacement		10,741,952		44,690		680				10,785,962	1586637.57%
411 - Leisure Trail Improvements		364,045		29,492		300,000				93,537	31.18%
415 - Capital Equipment Replacement		3,848,486		1,488,404		1,054,280		37,156		4,319,765	409.74%
417 - Oak Grove II Infrastructure		5,124,046		2,571,786		5,049,156		(0)		2,646,676	52.42%
422 - Economic Development Cap		1,435,475		113,073,672		90,933,183		(17,516)		23,558,448	25.91%
Total Capital Projects	\$	29,994,722	\$	133,716,531	\$	113,242,630	\$	879,433	\$	51,348,056	45.34%
	<u> </u>		-						Ψ		
Grand Total All Funds	\$	78,428,466	\$	219,158,200	\$	192,919,994	\$	2,089,781	\$	106,756,453	55.34%

Tive-Tear Thiancian Tian (2020-2027)				FIS	CAI	L YEAR 2023			
			Est	timated 2023		dopted 2023	П	Estimated	
Fund Number / Description		2/31/2022	Lis	Budget	А	Budget	12/	31/2023 Fund	Fund Bal as
	Fu	nd Balance		Revenues	E	xpenditures		Balance	% of Budget
									20.050
101 - General Fund	\$	30,896,961	\$	34,516,158	\$	40,365,547	\$	25,047,573	62.05%
299 - Severance Liability	. 	1,037,654	_	300,000	_	220,000	_	1,117,654	508.02%
Total General Funds	\$	31,934,615	\$	34,816,158	\$	40,585,547	\$	26,165,226	64.47%
201 - Street Construction, Maint & Repair	\$	567,788	\$	700,000	\$	955,000	\$	312,788	32.75%
202 - State Highway		195,584		51,000		40,000		206,584	516.46%
203 - Permissive Tax Fund		347,137		99,000		185,000		261,137	141.16%
210 - Alcohol Education		17,724		1,000		1,000		17,724	1772.35%
211 - Drug Use Prevention 213 - Law Enforcement & Education		76,950 7,405		20,000 1,000		93,463 2,250		3,487 6,155	3.73% 273.55%
214 - OneOhio Opiod Settlement		3,077		3,100		2,000		4,177	208.83%
216 - K-9 Patrol		7,017		20,500		20,500		7,017	34.23%
217 - Safety Town		136,583		53,000		58,730		130,853	222.80%
218 - DUI Grant		14,701		10,000		24,700		1	0.00%
219 - Law Enforcement Assistance		9,020		2,000		1,200		9,820	818.33%
221 - Economic Development NAECA		1		2,149,378		2,149,378		1	0.00%
222 - Economic Development NACA		2,056,296		4,500,000		4,500,000		2,056,296	45.70%
223 - Oak Grove EOZ 224 - Central College EOZ		-		4,447,169 2,886,909		4,447,169 2,886,909		-	0.00% 0.00%
225 - Oak Grove II EOZ		-		3,518,069		3,518,069		-	0.00%
226 - Blacklick EOZ		-		4,115,371		4,115,371		_	0.00%
228 - Subdivision Development		1,705,174		1,200,000		1,000,000		1,905,174	190.52%
229 - Builders Escrow		1,609,717		500,000		600,000		1,509,717	251.62%
230 - Wentworth Crossing TIF		724,640		350,000		280,000		794,640	283.80%
231 - Hawksmoor TIF		346,936		173,000		165,101		354,835	214.92%
232 - Enclave TIF		45,898		63,000		81,500		27,398	33.62%
233 - Saunton TIF 234 - Richmond Square TIF		228,994 167,387		142,000 187,000		169,500 168,783		201,494 185,604	118.88% 109.97%
235 - Tidewater I TIF		453,743		366,000		422,500		397,243	94.02%
236 - Ealy Crossing TIF		311,004		360,000		424,000		247,004	58.26%
237 - Upper Clarenton TIF		1,154,651		555,000		420,225		1,289,426	306.84%
238 - Balfour Green TIF		91,560		27,000		28,630		89,930	314.11%
239 - Straits Farm TIF		1,678		331,000		331,000		1,678	0.51%
240 - Oxford TIF		0		110,000		110,000		0	0.00%
241 - Schleppi Residential TIF 250 - Blacklick TIF		1,489,183		126,476 2,070,000		126,476		2,339,039	0.00% 191.70%
251 - Blacklick II TIF		241,486		43,000		1,220,144 100,500		183,986	183.07%
252 - Village Center TIF		153,837		1,181,000		1,035,000		299,837	28.97%
253 - Research Tech District TIF		1,749,583		300,000		5,000		2,044,583	40891.65%
254 - Oak Grove II TIF		3,822,795		2,100,000		1,027,500		4,895,295	476.43%
258 - Windsor TIF		3,205,668		5,225,000		8,026,555		404,113	5.03%
259 - Village Center TIF II		106		550,000		550,000		106	0.02%
272 - Local Fiscal Recovery		940,807		170.000		940,807		-	0.00%
280 - Hotel Excise Tax 281 - Healthy New Albany Facility		568,543		170,000 950,000		170,000 1,302,325		216,218	0.00% 16.60%
282 - Hinson Amphitheater		53,622		20,000		60,000		13,622	22.70%
290 - Alcohol Indigent		12,016		1,000		1,000		12,016	1201.63%
291 - Mayor's Court Computer		12,443		4,000		1,000		15,443	1544.26%
292 - Court Special Projects		8,443		8,000		1,000		15,443	1544.30%
293 - Clerk's Court Computer		5,287		5,000		1,000	_	9,287	928.70%
Total Special Revenue	\$	22,544,485	\$	39,694,972	\$	41,770,285	\$	20,469,172	49.00%
301 - Debt Service	\$	929,374	\$	5,793,704	\$	5,793,704	\$	929,374	16.04%
Total Debt Service	\$	929,374	\$	5,793,704	\$	5,793,704	\$	929,374	16.04%
401 - Capital Improvements	\$	5,310,721	\$	12,629,519	\$	14,980,000	\$	2,960,239	19.76%
403 - Bond Improvements		3,463		0 545 001		0.005.000		3,463	100.00%
404 - Park Improvements		1,875,225		2,545,261		2,925,000		1,495,486	51.13%
405 - Water & Sanitary Improvements 410 - Infrastructure Replacement		2,754,260 10,785,962		2,406,954 125,000		15,000 1,500		5,146,214 10,909,462	34308.10% 727297.48%
411 - Leisure Trail Improvements		93,537		20,000		1,500		113,537	100.00%
415 - Capital Equipment Replacement		4,319,765		3,473,271		2,583,800		5,209,236	201.61%
417 - Oak Grove II Infrastructure		2,646,676		2,769,218		40,000		5,375,894	13439.74%
422 - Economic Development Cap		23,558,448		222,650,000	_	236,480,000		9,728,448	4.11%
Total Capital Projects	\$	51,348,056	\$	246,619,224	\$	257,025,300	\$	40,941,980	15.93%
Const Tatal All Early	¢	106 756 501	ø	296 094 050	ø	945 174 996	Ф	99 505 550	95 6401
Grand Total All Funds	\$	106,756,531	<u>\$</u>	326,924,058	\$	345,174,836	\$	88,505,753	<u>25.64</u> %

rive-Year Financiai Pian (2023-2021)				FIS	SCA	L YEAR 2024			
		Estimated	Т	Estimated	Jun	Estimated		Estimated	
Fund Number / Description	12/	31/2023 Fund		FY2024		FY2024	12	/31/2024 Fund	Fund Bal as
		Balance		Revenues	E	xpenditures		Balance	% of Budget
101 - General Fund	\$	25,047,573	\$	34,382,415	\$	33,036,583	\$	26,393,404	79.89%
299 - Severance Liability	Ψ	1,117,654	Ψ	200,000		200,000	Ψ	1,117,654	558.83%
Total General Funds	\$	26,165,226	\$	34,582,415	\$	33,236,583	\$	27,511,058	82.77%
201 - Street Construction, Maint & Repair	\$	312,788	\$	721,000		459,650	\$	574,138	124.91%
202 - State Highway	φ	206,584	Ф	52,530	Ð	40,000	Ф	219,114	547.78%
203 - Permissive Tax Fund		261,137		101,970		115,000		248,107	215.75%
210 - Alcohol Education		17,724		1,030		1,030		17,724	1720.73%
211 - Drug Use Prevention		3,487		20,600		20,600		3,487	16.93%
213 - Law Enforcement & Education		6,155		1,000		1,000		6,155	615.49%
214 - OneOhio Opiod Settlement		4,177		3,100		2,000		5,277	263.83% 38.72%
216 - K-9 Patrol 217 - Safety Town		7,017 130,853		21,705 54,590		20,705 43,492		8,017 141,951	38.72% 326.38%
218 - DUI Grant		1		10,300		10,300		111,551	0.01%
219 - Law Enforcement Assistance		9,820		2,060		1,200		10,680	890.00%
221 - Economic Development NAECA		1		2,149,378		2,149,378		1	0.00%
222 - Economic Development NACA		2,056,296		4,500,000		4,500,000		2,056,296	45.70%
223 - Oak Grove EOZ		-		4,816,296		4,816,296		-	0.00%
224 - Central College EOZ		-		2,756,963		2,756,963		-	0.00%
225 - Oak Grove II EOZ 226 - Blacklick EOZ		-		3,789,614 4,556,228		3,789,614 4,556,228		-	0.00% 0.00%
228 - Subdivision Development		1,905,174		1,200,000		700,000		2,405,174	343.60%
229 - Builders Escrow		1,509,717		500,000		600,000		1,409,717	234.95%
230 - Wentworth Crossing TIF		794,640		353,500		283,600		864,540	304.84%
231 - Hawksmoor TIF		354,835		174,730		196,991		332,574	168.83%
232 - Enclave TIF		27,398		63,630		52,145		38,883	74.57%
233 - Saunton TIF		201,494		143,420		170,985		173,929	101.72%
234 - Richmond Square TIF		185,604 397,243		188,870 369,660		170,687 426,175		203,787 340,728	119.39% 79.95%
235 - Tidewater I TIF 236 - Ealy Crossing TIF		247,004		363,600		377,720		232,884	61.66%
237 - Upper Clarenton TIF		1,289,426		560,550		482,650		1,367,326	283.30%
238 - Balfour Green TIF		89,930		27,270		28,975		88,225	304.49%
239 - Straits Farm TIF		1,678		334,310		334,310		1,678	0.50%
240 - Oxford TIF		0		113,300		113,300		0	0.00%
241 - Schleppi Residential TIF		9 990 090		130,270		128,750		1,520	1.18%
250 - Blacklick TIF 251 - Blacklick II TIF		2,339,039 183,986		2,090,700 43,430		1,251,428 53,000		3,178,311 174,416	253.97% 329.09%
252 - Village Center TIF		299,837		1,192,810		1,083,450		409,197	37.77%
253 - Research Tech District TIF		2,044,583		303,000		5,150		2,342,433	45484.13%
254 - Oak Grove II TIF		4,895,295		2,121,000		30,000		6,986,295	23287.65%
258 - Windsor TIF		404,113		3,257,250		1,529,737		2,131,626	139.35%
259 - Village Center TIF II		106		555,500		555,500		106	0.02%
272 - Local Fiscal Recovery		-		175 100		175 100		-	0.00%
280 - Hotel Excise Tax 281 - Healthy New Albany Facility		216,218		175,100 959,500		175,100 1,010,465		165,253	0.00% 16.35%
282 - Hinson Amphitheater		13,622		62,500		62,500		13,622	21.80%
290 - Alcohol Indigent		12,016		1,000		,		13,016	100.00%
291 - Mayor's Court Computer		15,443		4,120		1,000		18,563	1856.26%
292 - Court Special Projects		15,443		8,000		1,000		22,443	2244.30%
293 - Clerk's Court Computer	_	9,287	 —	5,000	_	1,000		13,287	<u>1328.70</u> %
Total Special Revenue	\$	20,469,172	\$	38,860,384	\$	33,109,074	\$	26,220,482	79.19%
301 - Debt Service	\$	929,374	\$	5,804,038	\$	5,804,047	\$	929,365	16.01%
Total Debt Service	\$	929,374	\$	5,804,038	\$	5,804,047	\$	929,365	16.01%
401 - Capital Improvements	\$	2,960,239	\$	4,899,502	\$	2,738,617	\$	5,121,124	187.00%
401 - Capital Improvements 403 - Bond Improvements	Э	3,463	٠	7,099,302	Ð	4,730,017	φ	3,463	187.00%
404 - Park Improvements		1,495,486		1,779,591		1,461,987		1,813,091	124.02%
405 - Water & Sanitary Improvements		5,146,214		612,850		-		5,759,064	100.00%
410 - Infrastructure Replacement		10,909,462		128,750		1,545		11,036,667	714347.39%
411 - Leisure Trail Improvements		113,537		20,600				134,137	100.00%
415 - Capital Equipment Replacement		5,209,236		1,414,553		764,183		5,859,606	766.78%
417 - Oak Grove II Infrastructure		5,375,894 9,728,448		2,992,721		59,854		8,308,761 9,728,448	13881.62%
422 - Economic Development Cap	<u></u>		Φ.	11 040 FCF	¢	K 096 195	Φ.		100.00%
Total Capital Projects	\$	40,941,980	\$	11,848,567	\$	5,026,187	<u>\$</u>	47,764,361	950.31%
Grand Total All Funds	\$	88,505,753	\$	91,095,404	\$	77,175,891	\$	102,425,266	132.72%

Tive-Teal Thancial Tian (2023-2027)		FIS	SCAL YEAR 2025		
	Estimated	Estimated	Estimated	Estimated	
Fund Number / Description	12/31/2024 Fund	FY2025	FY2025	12/31/2025 Fund	Fund Bal as
	Balance	Revenues	Expenditures	Balance	% of Budget
101 - General Fund	\$ 26,393,404	\$ 39,207,340	\$ 35,025,979	\$ 30,574,765	87.29%
299 - Severance Liability	1,117,654	200,000	200,000	1,117,654	558.83%
Total General Funds	\$ 27,511,058	\$ 39,407,340	\$ 35,225,979	\$ 31,692,419	89.97%
			, , , , ,	, , ,	
201 - Street Construction, Maint & Repair 202 - State Highway	\$ 574,138 219,114	\$ 742,630 54,106	\$ 464,440 40,000	\$ 852,329 233,220	183.52% 583.05%
203 - Permissive Tax Fund	248,107	105,029	115,000	238,136	207.07%
210 - Alcohol Education	17,724	1,061	1,061	17,724	1670.61%
211 - Drug Use Prevention	3,487	21,218	21,218	3,487	16.43%
213 - Law Enforcement & Education	6,155	1,000	1,000	6,155	615.49%
214 - OneOhio Opiod Settlement 216 - K-9 Patrol	5,277 8,017	3,100 21,912	2,000 20,912	6,377 9,017	318.83% 43.12%
217 - Safety Town	141,951	56,228	44,797	153,382	342.40%
218 - DUI Grant	1	10,609	10,609	1	0.01%
219 - Law Enforcement Assistance	10,680	2,122	1,200	11,602	966.82%
221 - Economic Development NAECA	1	2,149,378	2,149,378	1	0.00%
222 - Economic Development NACA 223 - Oak Grove EOZ	2,056,296	4,500,000 5,445,749	4,500,000 5,445,749	2,056,296	45.70% 0.00%
224 - Central College EOZ		3,580,788	3,580,788		0.00%
225 - Oak Grove II EOZ	-	4,310,553	4,310,553	-	0.00%
226 - Blacklick EOZ	-	5,027,187	5,027,187	-	0.00%
228 - Subdivision Development	2,405,174	1,200,000	700,000	2,905,174	415.02%
229 - Builders Escrow 230 - Wentworth Crossing TIF	1,409,717 864,540	500,000 357,035	600,000 287,308	1,309,717 934,267	218.29% 325.18%
231 - Hawksmoor TIF	332,574	176,477	198,938	310,114	155.89%
232 - Enclave TIF	38,883	64,266	52,809	50,340	95.32%
233 - Saunton TIF	173,929	144,854	172,515	146,269	84.79%
234 - Richmond Square TIF	203,787	190,759	155,748	238,797	153.32%
235 - Tidewater I TIF 236 - Ealy Crossing TIF	340,728 232,884	373,357 367,236	429,960 381,552	284,125 218,568	66.08% 57.28%
237 - Upper Clarenton TIF	1,367,326	566,156	488,367	1,445,115	295.91%
238 - Balfour Green TIF	88,225	27,543	30,580	85,187	278.57%
239 - Straits Farm TIF	1,678	337,653	337,653	1,678	0.50%
240 - Oxford TIF	0	116,699	116,699	0	0.00%
241 - Schleppi Residential TIF 250 - Blacklick TIF	1,520 3,178,311	134,178 2,111,607	132,613 1,282,285	3,086 4,007,634	2.33% 312.54%
251 - Blacklick II TIF	174,416	43,864	54,590	163,690	299.85%
252 - Village Center TIF	409,197	1,204,738	1,152,454	461,482	40.04%
253 - Research Tech District TIF	2,342,433	306,030	5,305	2,643,158	49828.60%
254 - Oak Grove II TIF	6,986,295	2,142,210	30,300	9,098,205	30027.08%
258 - Windsor TIF 259 - Village Center TIF II	2,131,626 106	3,289,823 561,055	1,552,760 561,055	3,868,689 106	249.15% 0.02%
272 - Local Fiscal Recovery	-	-	-	-	0.00%
280 - Hotel Excise Tax	-	180,353	180,353	-	0.00%
281 - Healthy New Albany Facility	165,253	969,095	985,900	148,448	15.06%
282 - Hinson Amphitheater	13,622	65,000	65,000	13,622	20.96%
290 - Alcohol Indigent 291 - Mayor's Court Computer	13,016 18,563	1,000 4,244	1,000	14,016 21,806	100.00% 2180.62%
292 - Court Special Projects	22,443	8,000	1,000	29,443	2944.30%
293 - Clerk's Court Computer	13,287	5,000	1,000	17,287	1728.70%
Total Special Revenue	\$ 26,220,482	\$ 41,480,901	\$ 35,693,633	\$ 32,007,750	89.67%
301 - Debt Service	\$ 929,365	\$ 5,809,500	\$ 5,809,508	\$ 929,357	16.00%
Total Debt Service	\$ 929,365	\$ 5,809,500	\$ 5,809,508	\$ 929,357	16.00%
401 - Capital Improvements	\$ 5,121,124	\$ 5,574,347	\$ 3,701,833	\$ 6,993,638	188.92%
403 - Bond Improvements 404 - Park Improvements	3,463 1,813,091	2,945,175	1,333,190	3,463 3,425,075	100.00% 256.91%
405 - Water & Sanitary Improvements	5,759,064	631,236	-,- 50,100	6,390,300	100.00%
410 - Infrastructure Replacement	11,036,667	632,613	1,591	11,667,688	733194.35%
411 - Leisure Trail Improvements	134,137	21,218	-	155,355	100.00%
415 - Capital Equipment Replacement	5,859,606 8 308 761	1,263,173	1,276,668	5,846,111	457.92%
417 - Oak Grove II Infrastructure 422 - Economic Development Cap	8,308,761 9,728,448	3,391,811 350,000	67,836 350,000	11,632,735 9,728,448	17148.27% 2779.56%
Total Capital Projects	\$ 47,764,361	\$ 14,809,571	\$ 6,731,118	\$ 55,842,813	829.62%
		ψ 14,000,011			
Grand Total All Funds	\$ 102,425,266	\$ 101,507,311	\$ 83,460,239	\$ 120,472,339	144.35%

rive-Year Financial Plan (2023-2021)				FIS	SÇA	AL YEAR 2026			
	1 🗂	Estimated	Г	Estimated		Estimated	Т	Estimated	r 1 n 1
Fund Number / Description	12/	31/2025 Fund		FY2026		FY2026	12	/31/2026 Fund	Fund Bal as % of Budget
		Balance		Revenues	E	xpenditures		Balance	70 of Budget
101 - General Fund	\$	30,574,765	\$	37,481,558	\$	36,969,477	\$	31,086,847	84.09%
299 - Severance Liability		1,117,654	l —	200,000	_	200,000	_	1,117,654	<u>558.83</u> %
Total General Funds	\$	31,692,419	\$	37,681,558	\$	37,169,477	\$	32,204,501	86.64%
201 - Street Construction, Maint & Repair	\$	852,329	\$	764,909	\$	469,373	\$	1,147,865	244.55%
202 - State Highway		233,220		55,729		40,000		248,949	622.37%
203 - Permissive Tax Fund		238,136		108,180		115,000		231,316	201.14%
210 - Alcohol Education		17,724		1,093		1,093		17,724	1621.95% 15.96%
211 - Drug Use Prevention 213 - Law Enforcement & Education		3,487 6,155		21,855 1,000		21,855 1,000		3,487 6,155	615.49%
214 - OneOhio Opiod Settlement		6,377		3,100		2,000		7,477	373.83%
216 - K-9 Patrol		9,017		22,121		21,121		10,017	47.43%
217 - Safety Town		153,382		57,915		46,141		165,156	357.94%
218 - DUI Grant		1		10,927		10,927		1	0.01%
219 - Law Enforcement Assistance		11,602		2,185		1,200		12,587	1048.94%
221 - Economic Development NAECA		1		2,149,378		2,149,378		1	0.00%
222 - Economic Development NACA		2,056,296		4,500,000		4,500,000		2,056,296	45.70%
223 - Oak Grove EOZ		-	l	5,267,457		5,267,457		-	0.00%
224 - Central College EOZ		-		3,596,531		3,596,531		•	0.00%
225 - Oak Grove II EOZ 226 - Blacklick EOZ		-		4,176,790 4,826,880		4,176,790 4,826,880		-	0.00% 0.00%
228 - Subdivision Development		2,905,174		1,200,000		700,000		3,405,174	486.45%
229 - Builders Escrow		1,309,717		500,000		600,000		1,209,717	201.62%
230 - Wentworth Crossing TIF		934,267		360,605		291,127		1,003,745	344.78%
231 - Hawksmoor TIF		310,114		178,242		198,493		289,863	146.03%
232 - Enclave TIF		50,340		64,909		53,494		61,755	115.44%
233 - Saunton TIF		146,269		146,303		174,090		118,481	68.06%
234 - Richmond Square TIF		238,797		192,666		157,769		273,694	173.48%
235 - Tidewater I TIF		284,125		377,090		433,859		227,356	52.40%
236 - Ealy Crossing TIF		218,568		370,908		360,498		228,979	63.52%
237 - Upper Clarenton TIF 238 - Balfour Green TIF		1,445,115 85,187		571,817 27,818		519,254 36,696		1,497,677 76,309	288.43% 207.95%
239 - Straits Farm TIF		1,678		341,030		341,030		1,678	0.49%
240 - Oxford TIF		0		120,200		120,200		0	0.00%
241 - Schleppi Residential TIF		3,086		138,204		136,591		4,698	3.44%
250 - Blacklick TIF		4,007,634		2,132,723		1,316,523		4,823,834	366.41%
251 - Blacklick II TIF		163,690		44,303		56,228		151,766	269.91%
252 - Village Center TIF		461,482		1,216,785		1,122,027		556,240	49.57%
253 - Research Tech District TIF		2,643,158		309,090		5,464		2,946,785	53934.51%
254 - Oak Grove II TIF		9,098,205		2,163,632		30,603		11,231,235	36699.78%
258 - Windsor TIF		3,868,689		3,322,721		1,560,147		5,631,262	360.94%
259 - Village Center TIF II		106		566,666		566,666		106	0.02%
272 - Local Fiscal Recovery 280 - Hotel Excise Tax		-		185,764		185,764		-	0.00%
280 - Hotel Excise 1 ax 281 - Healthy New Albany Facility		148,448	1	978,786		1,060,500		66,733	0.00% 6.29%
282 - Hinson Amphitheater		13,622	1	67,500		67,500		13,622	20.18%
290 - Alcohol Indigent		14,016	1	1,000		,000		15,016	100.00%
291 - Mayor's Court Computer		21,806	1	4,371		1,000		25,177	2517.71%
292 - Court Special Projects		29,443		8,000		1,000		36,443	3644.30%
293 - Clerk's Court Computer		17,287	l_	5,000		1,000		21,287	2128.70%
Total Special Revenue	\$	32,007,750	\$	41,162,183	\$	35,344,267	\$	37,825,665	107.02%
301 - Debt Service	\$	929,357	\$	5,826,641	\$	5,826,650	\$	929,348	15.95%
Total Debt Service	\$	929,357	\$	5,826,641	\$	5,826,650	\$	929,348	15.95%
401 - Capital Improvements	\$	6,993,638	\$	5,331,033	s	2,846,677	\$	9,477,994	332.95%
403 - Bond Improvements	7	3,463	"	-				3,463	100.00%
404 - Park Improvements		3,425,075	1	4,412,973		5,859,435		1,978,613	33.77%
405 - Water & Sanitary Improvements		6,390,300	l	650,173		-		7,040,472	100.00%
410 - Infrastructure Replacement		11,667,688	l	636,591		1,639		12,302,640	750577.23%
411 - Leisure Trail Improvements		155,355	l	21,855		-		177,210	100.00%
415 - Capital Equipment Replacement		5,846,111	1	1,142,999		1,413,038		5,576,072	394.62%
417 - Oak Grove II Infrastructure		11,632,735	l	3,283,049		65,661		14,850,123	22616.36%
422 - Economic Development Cap	_	9,728,448	-	1,025,000	_	1,025,000	_	9,728,448	949.12%
Total Capital Projects	\$	55,842,813	\$	16,503,672	\$	11,211,450	\$	61,135,036	<u>545.29</u> %
Grand Total All Funds	\$	120,472,339	\$	101,174,054	\$	89,551,843	\$	132,094,550	147.51%
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City of New Albany, Ohio 2023 Annual Budget Program Five-Year Financial Plan (2023-2027)

,		FIS	SCAL YEAR 2027		
	Estimated	Estimated	Estimated	Estimated	
Fund Number / Description	12/31/2026 Fund	FY2027	FY2027	12/31/2027 Fund	Fund Bal as % of Budget
	Balance	Revenues	Expenditures	Balance	70 of Budget
		1			
101 - General Fund	\$ 31,086,847	\$ 38,043,782	\$ 37,524,019	\$ 31,606,610	84.23%
299 - Severance Liability	1,117,654	200,000	200,000	1,117,654	558.83%
Total General Funds	\$ 32,204,501	\$ 38,243,782	\$ 37,724,019	\$ 32,724,264	86.75%
201 - Street Construction, Maint & Repair	\$ 1,147,865	\$ 776,383	\$ 471,913	\$ 1,452,334	307.75%
202 - State Highway	248,949	56,565	40,600	264,914	652.50%
203 - Permissive Tax Fund	231,316	109,803	116,725	224,394	192.24%
210 - Alcohol Education	17,724	1,109	1,109	17,724	1597.99%
211 - Drug Use Prevention	3,487	22,182	22,182	3,487	15.72%
213 - Law Enforcement & Education	6,155	1,015	1,015	6,155	606.39%
214 - OneOhio Opiod Settlement	7,477	3,147	2,030	8,593	423.30%
216 - K-9 Patrol	10,017	23,924	21,438	12,503	58.32%
217 - Safety Town 218 - DUI Grant	165,156 1	58,783 11,091	46,833 11,091	177,107 1	378.17% 0.01%
219 - Law Enforcement Assistance	12,587	2,218	1,218	13,587	1115.56%
221 - Economic Development NAECA	12,507	2,181,619	2,181,619	1	0.00%
222 - Economic Development NACA	2,056,296	4,567,500	4,567,500	2,056,296	45.02%
223 - Oak Grove EOZ	-	5,346,469	5,346,469	-	0.00%
224 - Central College EOZ	-	3,650,479	3,650,479	-	0.00%
225 - Oak Grove II EOZ	-	4,239,442	4,239,442	-	0.00%
226 - Blacklick EOZ	-	4,899,283	4,899,283	-	0.00%
228 - Subdivision Development	3,405,174	1,218,000	710,500	3,912,674	550.69%
229 - Builders Escrow	1,209,717	507,500	609,000	1,108,217	181.97%
230 - Wentworth Crossing TIF 231 - Hawksmoor TIF	1,003,745 289,863	366,014 180,916	295,494 201,470	1,074,266 269,309	363.55% 133.67%
232 - Enclave TIF	61,755	65,883	54,296	73,342	135.08%
233 - Saunton TIF	118,481	148,497	176,701	90,277	51.09%
234 - Richmond Square TIF	273,694	195,556	160,136	309,115	193.03%
235 - Tidewater I TIF	227,356	382,747	436,583	173,520	39.74%
236 - Ealy Crossing TIF	228,979	376,472	340,906	264,545	77.60%
237 - Upper Clarenton TIF	1,497,677	580,394	552,043	1,526,028	276.43%
238 - Balfour Green TIF	76,309	28,235	37,247	67,298	180.68%
239 - Straits Farm TIF	1,678	346,145	346,145	1,678	0.48%
240 - Oxford TIF	0 4,698	122,003 140,277	122,003 138,640	6,335	0.00% 4.57%
241 - Schleppi Residential TIF 250 - Blacklick TIF	4,823,834	2,164,714	1,336,271	5,652,277	422.99%
251 - Blacklick II TIF	151,766	44,967	57,071	139,662	244.72%
252 - Village Center TIF	556,240	1,235,037	1,100,230	691,047	62.81%
253 - Research Tech District TIF	2,946,785	313,727	5,546	3,254,966	58694.68%
254 - Oak Grove II TIF	11,231,235	2,196,087	31,062	13,396,259	43127.42%
258 - Windsor TIF	5,631,262	3,372,562	1,583,549	7,420,275	468.59%
259 - Village Center TIF II	106	575,166	575,166	106	0.02%
272 - Local Fiscal Recovery	-	100 550	100 550	-	0.00%
280 - Hotel Excise Tax	- CC 1799	188,550	188,550	(4.079)	0.00%
281 - Healthy New Albany Facility	66,733	993,468	1,064,273 58,363	(4,072)	-0.38% 40.73%
282 - Hinson Amphitheater 290 - Alcohol Indigent	13,622 15,016	68,513 1,015	20,202	23,772 16,031	40.73% 100.00%
291 - Mayor's Court Computer	25,177	4,436	1,015	28,599	2817.59%
292 - Court Special Projects	36,443	8,120	1,015	43,548	4290.44%
293 - Clerk's Court Computer	21,287	5,075	1,015	25,347	2497.24%
Total Special Revenue	\$ 37,825,665	\$ 41,781,086	\$ 35,719,578	\$ 43,887,174	122.87%
301 - Debt Service					
	\$ 929,348		\$ 5,914,050	\$ 929,339	15.71%
Total Debt Service	\$ 929,348	\$ 5,914,041	\$ 5,914,050	\$ 929,339	15.71%
401 - Capital Improvements	\$ 9,477,994	\$ 6,660,998	\$ 5,583,220	\$ 10,555,772	189.06%
403 - Bond Improvements	3,463	-	-	3,463	100.00%
404 - Park Improvements	1,978,613	9,079,168	5,439,583.36	5,618,197	103.28%
405 - Water & Sanitary Improvements	7,040,472	659,925	-	7,700,398	100.00%
410 - Infrastructure Replacement	12,302,640	646,140	10.000	12,948,780	100.00%
411 - Leisure Trail Improvements 415 - Capital Equipment Replacement	177,210 5,576,072	22,182 1,052,925	10,000 1,201,231	189,392 5,427,766	1893.92% 451.85%
417 - Oak Grove II Infrastructure	14,850,123	3,332,295	66,646	18,115,772	27182.13%
422 - Economic Development Cap	9,728,448	1,025,000	1,025,000	9,728,448	949.12%
Total Capital Projects	\$ 61,135,036	\$ 22,478,633	\$ 13,325,680	\$ 70,287,988	527.46%
		<u> </u>			
Grand Total All Funds	\$ 132,094,550	\$ 108,417,542	\$ 92,683,327	\$ 147,828,765	159.50%

City of New Albany, Ohio 2023 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. <u>BUDGETING AND FINANCIAL PLANNING</u>

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. <u>CAPITAL IMPROVEMENT PROGRAM / CAPITAL BUDGET</u>

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. <u>BUDGETARY COMPLIANCE AND EXPENDITURE CONTROL</u>

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. <u>INTERFUND CASH TRANSFERS</u>

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	2%
& Repair	
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. <u>AUDIT</u>

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.

City of New Albany Summary of Changes - Proposed to Adopted O-39-2022 Amendments 2nd Reading - December 13, 2022

General Genera	Police Community Development Community Development Public Service Land & Building Maintenance Council Administrative Services Finance General Administration General Administration	Personal Services Personal Services Operating and Contractual Services Personal Services Personal Services Personal Services Personal Services Personal Services Personal Services Operating and Contractual Services	2,782,421 2,194,700 4,836,240 179,056 352,422 2,239,844 977,536	Increase for incentive payments	Capendment
General Genera	Community Development Community Development Public Service Land & Building Maintenance Council Administrative Services Finance General Administration	Personal Services Operating and Contractual Services Personal Services	2,782,421 2,194,700 4,836,240 179,056 352,422 2,239,844 977,536	Application of Insurance Premium Holiday Increase for incentive payments Application of Insurance Premium Holiday netted against inclusion of 2022 Mid Year approved Network Administrator omitted in initial calculations. Application of Insurance Premium Holiday Amendment in calculation of BWC due to correction	(12,574) 50,000 (25,375) (622) (375) 105,185 (3,429)
General	Community Development Public Service Land & Building Maintenance Council Administrative Services Finance General Administration	Operating and Contractual Services Personal Services	2,194,700 4,836,240 179,056 352,422 2,239,844 977,536 242,017	Increase for incentive payments Application of Insurance Premium Holiday netted against inclusion of 2022 Mid Year approved Network Administrator omitted in initial calculations. Application of Insurance Premium Holiday Amendment in calculation of BWC due to correction	50,000 (25,375) (622) (375) 105,185 (3,429)
General F General I General C General A General F General A General B	Public Service Land & Building Maintenance Council Administrative Services Finance General Administration	Personal Services Personal Services Personal Services Personal Services Personal Services Personal Services	4,836,240 179,056 352,422 2,239,844 977,536 242,017	Application of Insurance Premium Holiday netted against inclusion of 2022 Mid Year approved Network Administrator omitted in initial calculations. Application of Insurance Premium Holiday Amendment in calculation of BWC due to correction	(25,375) (622) (375) 105,185 (3,429)
General I General General A General Ge	Land & Building Maintenance Council Administrative Services Finance General Administration	Personal Services Personal Services Personal Services Personal Services Personal Services	179,056 352,422 2,239,844 977,536 242,017	Application of Insurance Premium Holiday Application of Insurance Premium Holiday Application of Insurance Premium Holiday netted against inclusion of 2022 Mid Year approved Network Administrator omitted in initial calculations. Application of Insurance Premium Holiday Amendment in calculation of BWC due to correction	(622) (375) 105,185 (3,429)
General A General F General General G	Administrative Services Finance General Administration	Personal Services Personal Services Personal Services	352,422 2,239,844 977,536 242,017	Application of Insurance Premium Holiday Application of Insurance Premium Holiday netted against inclusion of 2022 Mid Year approved Network Administrator omitted in initial calculations. Application of Insurance Premium Holiday Amendment in calculation of BWC due to correction	(375) 105,185 (3,429)
General A General E General C	Administrative Services Finance General Administration	Personal Services Personal Services Personal Services	2,239,844 977,536 242,017	Application of Insurance Premium Holiday netted against inclusion of 2022 Mid Year approved Network Administrator omitted in initial calculations. Application of Insurance Premium Holiday Amendment in calculation of BWC due to correction	105,185 (3,429)
General General G	Finance General Administration	Personal Services Personal Services	977,536 242,017	against inclusion of 2022 Mid Year approved Network Administrator omitted in initial calculations. Application of Insurance Premium Holiday Amendment in calculation of BWC due to correction	(3,429)
General General G	Finance General Administration	Personal Services Personal Services	977,536 242,017	Administrator omitted in initial calculations. Application of Insurance Premium Holiday Amendment in calculation of BWC due to correction	(3,429)
General General G	Finance General Administration	Personal Services Personal Services	977,536 242,017	Application of Insurance Premium Holiday Amendment in calculation of BWC due to correction	(3,429)
General (General Administration	Personal Services	242,017	Amendment in calculation of BWC due to correction	<u> </u>
					857
				made in Administrative Services	857
General C	General Administration	Operating and Contractual Services	840,500		
				Increase in liability insurance	10,000
				Adjusted transfer to Fund 415 due to increase in	
				interest revenue projection netted against adjustments	
				made to purchases detailed within Fund 415	
General N	N/A	Transfers & Other Financing Uses	10,102,136	comments below	(116,900)
		0		Total General Fund	(22,916)
C L'I'.	G 141 ' ' '	n lc '	222 222		50,000
	General Administration	Personal Services		Increase for anticipated severance payouts	70,000
Healthy New Albany Facilities I	Land & Building Maintenance	Operating and Contractual Services	770,000	Increase for Solid Wastes costs	15,000
				Increase to expend full balance toward NACO	407.000
Village Center II TIF Go	General Administration	Operating and Contractual Services	550,000		105,000
				Total Special Revenue Funds	190,000
	N/A	Capital		Add Restrooms to Taylor Farm Phase 2 Construction	600,000
Park Improvement N/A	N/A	Capital	2,900,000	Add Restrooms to Pickle Ball facility	600,000
				Remove Forestry bucket truck (purchased in 2022);	
				Adjust tornado siren item to 2 tornado sirens; Remove	
				duplicate line items for server and switch	
Capital Equipment Replacement N	N/A	Capital	2,583,800		(125,000)
				Adjust for State Infrastructure Grant amounts now	
				expected netted against carry over of appropriations	
Economic Development Capital N/A	N/A	Capital	236,480,000	anticipated to lapse	(104,770,000)
				Total Capital Projects Funds	(103,695,000)
				Total All Funds	(103,527,916)

■ NEW ALBANY ■

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Public Service - 614.855.0076; publicservice@newalbanyohio.org

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City Service Contacts