\equiv **NEW ALBANY** \equiv



2024 ANNUAL BUDGET PROGRAM

November 7, 2023

Dear Mayor Spalding and Council Members:

I am pleased to present the 2024 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. Council is required to adopt a balanced operating budget and appropriation ordinance by December 21, 2023.

The city's financial position is strong as we conclude 2023 and prepare for the upcoming year. Budgeted 2024 General Fund operating revenues are projected to increase slightly over 2023 receipts and exceed operating expenses by more than \$4.67M. The city's cumulative General Fund surplus will provide for transfers of more than \$9.4M to various capital funds for infrastructure projects, equipment replacement, debt service and severance liability. The proposed budget maintains the recommended 65% carryover balance that has been in place for more than a decade to offset disruptions to the local economy.

The proposed rate of growth in General Fund operating expenses for 2024 is 10.45%. The rate of increase is considered temporary and is being driven primarily by inflation, increased staffing levels and equipment replacement. The increase in staffing, the second in the last two years, is in response to business park development and the growth of community programming. The rate of increase is expected to return to more typical levels in 2025 and the outlying years referenced in the budget document. At the same time, it is expected that the rate of revenue growth will continue to increase as jobs are added in the business park.

Overall, the city's financial future appears bright over the next five years with revenues exceeding expenses, continued economic growth and very little burden on the General Fund due to debt obligations. Transfers from the General Fund and revenue from other funds will continue to be available to fund investments in infrastructure that will yield new income tax revenue and provide for ongoing enhancements to city services.

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

Introduction - 4

This page is intentionally left blank.

Table of Contents

		Operations – Restricted	U
Table of Contents	Fund Descriptions		
	Page	2024 Summary Presentation	66
Budget Message from the City Manager	2	Street Construction, Maintenance & Repair Fund	70
		State Highway Fund	70
Table of Contents	5	Permissive Tax Fund	71
		Alcohol Education Fund	72
GFOA Distinguished Budget Presentation Award	8	Drug Use Prevention Program Grant Fund	72
Organization Chart	9	Mandatory Drug Fines Fund	73
Community Profile	10	Law Enforcement & Education Fund	73
		OneOhio Opioid Settlement Fund	74
Summaries		Safety Town Fund	74
Overview Summary	27	DUI Grant Fund	75
Revenue Summary	37	Law Enforcement Assistance Fund	75
Expenditure Summary	45	K-9 Patrol Fund	76
		Economic Development (NACA) Fund	77
Funds		Economic Development (NAECA) Fund	78
All Funds		Local Coronavirus Relief Fund	78
Fund Diagram – By Budgetary Type (GASB)	53	Local Fiscal Recovery Fund	79
Consolidated Presentation - All Funds	54	Hotel Excise Tax Fund	79
Fund Diagram – By Operation Type	56	Healthy New Albany Facilities Fund	80
Consolidated Presentation - 2024 - By Operation	57	Hinson Amphitheater Fund	81
Fund Summaries		Alcohol Indigent Fund	81
Operations – General		Mayor's Court Computer Fund	82
Fund Descriptions	58	Court Special Projects Fund	82
2024 Summary Presentation	59	Clerk's Office Computer Fund	83
General Fund	60	Subdivision Development Fund	83
Severance Liability Fund	62	Builder's Escrow Fund	84

Page

Page 1

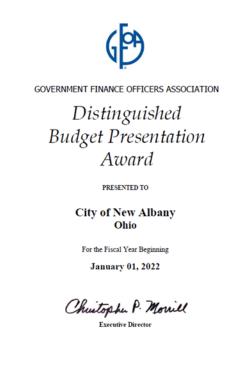
NEW ALBANY

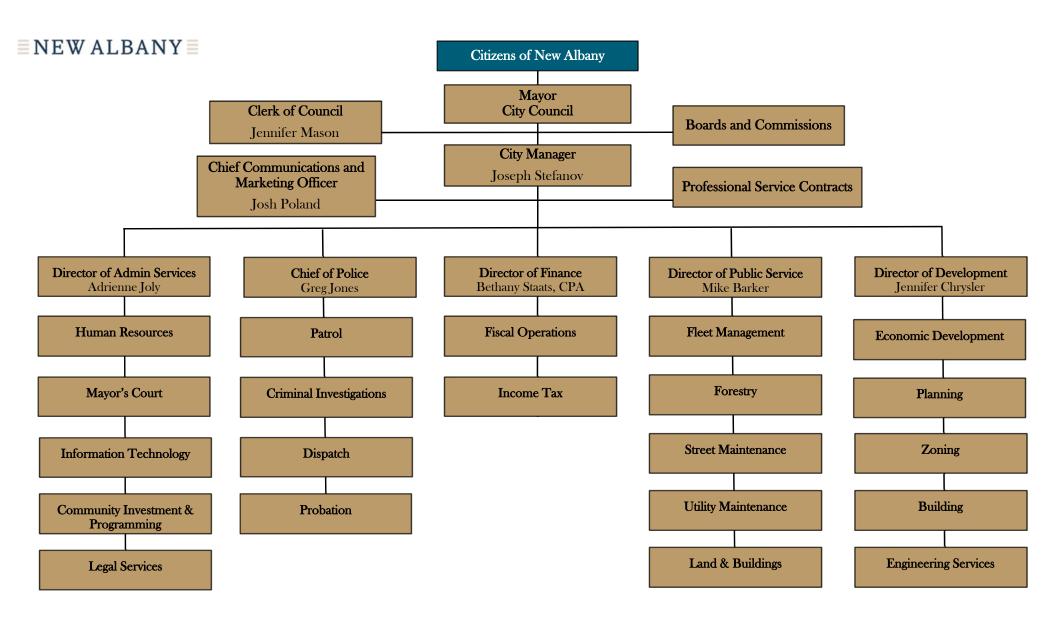
	Page
Operations - Economic Opportunity Zones	
Map – Economic Opportunity Zones	86
Fund Descriptions	87
2024 Summary Presentation	88
Oak Grove Economic Opportunity Zone Fund	89
Central College Economic Opportunity Zone Fund	89
Oak Grove II Economic Opportunity Zone Fund	90
Blacklick Economic Opportunity Zone Fund	90
Capital & Development – Capital Improvement	
Fund Descriptions	91
2024 Summary Presentation	92
Capital Improvement Fund	93
Village Center Improvement Fund	94
Park Improvement Fund	95
Water & Sanitary Sewer Improvement Fund	96
Leisure Trail Improvement Fund	97
Infrastructure Replacement Fund	97
Map – Tax Increment Financing Districts	98
Capital & Development – Tax Increment Financing – Residential	
Fund Descriptions	99
2024 Summary Presentation	101
Windsor Tax Increment Financing Fund	103
Wentworth Crossing Tax Increment Financing Fund	104
Hawksmoor Tax Increment Financing Fund	105
Enclave Tax Increment Financing Fund	106
Saunton Tax Increment Financing Fund	107

	-
Richmond Square Tax Increment Financing Fund	108
Tidewater I Tax Increment Financing Fund	109
Ealy Crossing Tax Increment Financing Fund	110
Upper Clarenton Tax Increment Financing Fund	111
Balfour Green Tax Increment Financing Fund	112
Straits Farm Tax Increment Financing Fund	113
Oxford Tax Increment Financing Fund	114
Schleppi (Residential) Tax Increment Financing Fund	115
Capital & Development – Tax Increment Financing – Commercial	
Fund Descriptions	116
2024 Summary Presentation	118
Blacklick Tax Increment Financing Fund	120
Blacklick II Tax Increment Financing Fund	121
Village Center Tax Increment Financing Fund	121
Research & Technology District Tax Increment Financing Fund	122
Oak Grove II Tax Increment Financing Fund	122
Village Center II Tax Increment Financing Fund	123
Schleppi (Commercial) Tax Increment Financing Fund	123
Capital & Development – Other Capital & Related	
Fund Descriptions	124
2024 Summary Presentation	125
Debt Service Fund	126
Bond Improvement Fund	127
Capital Equipment Replacement Fund	128
Oak Grove II Infrastructure Fund	128
Economic Development Capital Fund	129

	Page	Appendices			
<u>Departments</u>	C	Line Item Expenditure Summary – All Departments (2019-2027)	275		
City Council	133	Line Item Expenditure Summary – All Departments (2019-2027)	-		
Police	139	General Fund	276		
Community Development	157	Line Item Expenditure Summary – All Funds 2024			
Administrative Services	179	Line Item Expenditure Summary – General Fund 2024			
General Administration	196	Transfers Summary – 2024			
City Attorney	202	Advances Summary – 2024	280		
Public Service	205	2024 Exempt and Non-Exempt Wage Plan	281		
Finance	223	Position Summary Schedule	285		
Land & Building Maintenance	231	2024 Information Technology Budget	290		
		2023 Summary of Fund Balances	292		
<u>Capital</u>		Five-Year Financial Plan (2024-2028)	294		
Capital Equipment	253	Significant Financial Policies	299		
Capital Improvement	262	Summary of Changes from Proposed to Adopted	317		
* *		City Service Contacts	318		
Debt					
Debt Summary	269				
Outstanding Debt	271				
Future Debt Service & Debt Repayment	272				

GFOA Distinguished Budget Presentation Award





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 <u>"Best Cities to Live in Every State"</u> and USA Today cited New Albany as one of <u>"America's 50 Best Cities to Live"</u>. New Albany was also previously named the #1 Suburb in America by <u>Business Insider</u>.

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: ESR

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.

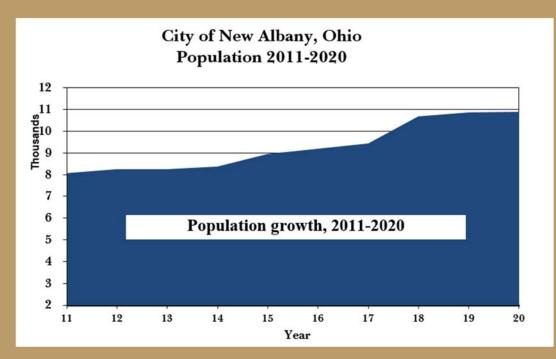
The City Manager serves as the chief administrative and law officer of the City. The City has a Department of Law (City Attorney), Department of Finance, and other departments as City Council may deem appropriate to create. The City Manager appoints the Law Director and the Director of Finance, subject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

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

COLUMBUS REALTORS

New Albany (Corp.)

Franklin and Licking Counties

Key Metrics		December			Year to Date	
	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.

Source: Columbus REALTORS Multiple Listing Service (MLS)

Real Estate

In 2019, the Columbus Metro Residential Real Estate market was named the #1 real estate market in the nation by Realtor.com. New Albany is no exception. In 2022, the median sales price was \$816,500; well above the median for other neighboring municipalities and the highest in the Columbus Metro area. With over 3,700 homes and only 0.28 homes per acre, New Albany continues to be a sought-after community.

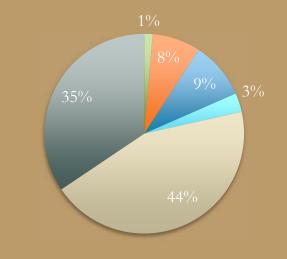
In addition to new luxury apartments in the Village Center, new construction of two neighborhoods for the 55+ community provide housing options for empty nesters who want to 'right' size while remaining in our connected community.

25.34% of New Albany land is residential; 55.73% is commercial use, 10.39% is civic/institutional/ governmental, and 8.55% is dedicated park/open space.

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.



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

Quality of Life

The thoughtful, innovative planning is reflected in everything from our pedestrian-friendly Village Center to our nationally-ranked school system located within a 200-acre learning campus, our community wellness facility, 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*.



New Albany Pickle Ball Court facility which opened in July 2023.

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 open space, timeless architecture, traditional neighborhoods, versatile residential choices, robust economic development, environmental sustainability, and a vibrant Village Center. The strategic plan is the key policy guide for City Council, boards, commissions, and staff as they evaluate land use, development, annexation, and infrastructure decisions. It serves as a reference guide to evaluate the extent of public investments as well as the character, appropriateness, and overall quality of private development proposals.

The foundation of the New Albany community is rooted in four pillars: lifelong learning, health and wellness, arts and culture, and environment and sustainability. In addition to the four community pillars, the most recent adopted plan pulls forward the ten cornerstones that were established in the *2014 Strategic Plan* (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.

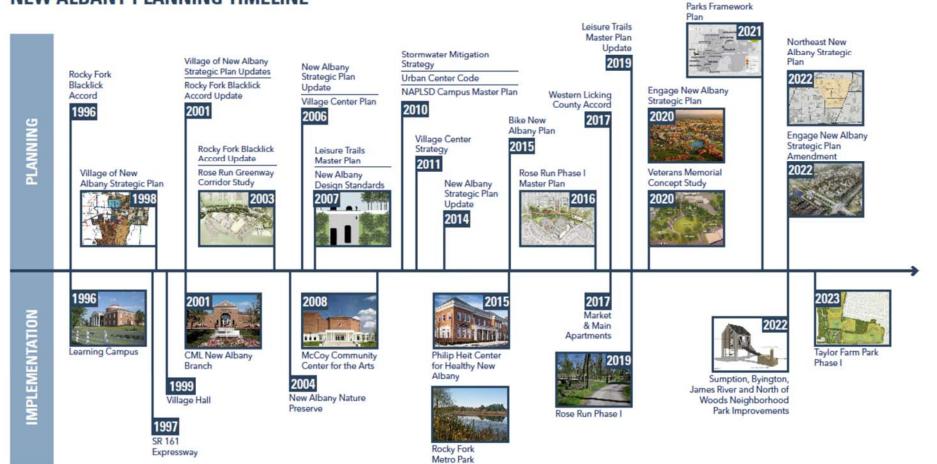


These planning principles helped to shape the focus and recommendations of this strategic plan and serve as a filter for future community decision making. They provide a framework to protect the assets and character that define New Albany while encouraging it to improve and thrive.





NEW ALBANY PLANNING TIMELINE



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 <u>Engage New Albany</u> strategic plan (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:

- To implement the ten planning principles as defined in the city's <u>Engage New Albany</u> 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:

- 1. 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

To support New Albany's vision and organizational goals, each department within the city identified core values that serve as guiding principles aligned with those goals.

Each department prepares monthly and annual reports to update city officials and residents about initiatives, projects, services, and statistical and financial information. The reports are reflective of the commitment to the core values for the departments and the city's overall vision and goals.

Each department has a dedicated section in the budget (page 133) that includes details about their functions and core values. In addition, each department section includes details about organizational structure, staffing, statistical information and performance measures which connect that department's core values to the city's overall standards. The city staff developed performance measures to provide insight on the efficiency and effectiveness of the city services. The continued development of these measures will aid in the alignment of budget dollars to the city's vision and organizational goals and will be 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-15-2006

<u>Duties</u>: 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 community reinvestment area and hear appeals.

Joint Parks District

Established April 23, 1999, per ORC 755.41(B), O-29-2002 amendea <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 15-2007 <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 143 <u>Duties</u>: 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 183 <u>Duties</u>: Hear tax appeals, issue resolutions/declarations.

Tax Incentive Review Council (TIRC) - Franklin Co.

O.R.C 5709.85

<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 5709.85

<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 sustainable.

NEW ALBANY COMMUNITY CONNECTS US

Summaries

This page is intentionally left blank.



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 2024 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.

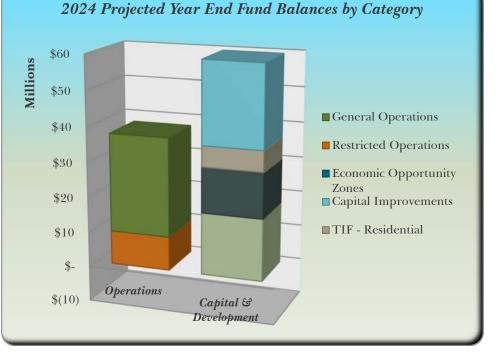
Regardless of how the presentation is formatted, it is important to point out that the consolidated financial information is not considered appropriate for governmental accounting purposes because the revenues and balances of some funds have restricted purposes. Examples are the Street Maintenance Construction 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 decrease in 2024 and finish 2025 with a similar balance (while recovering from significant transfers to support capital projects and equipment in 2024) before continuing to increase steadily in 2026 and 2027. In addition to General Fund annual operating expenditures, the fund balance is utilized to fund other operations and capital investments as mentioned previously. Two such uses included in this annual budget are the transfers to the Debt Service Fund for the payment of outstanding debt and to the Capital Equipment Replacement fund to replace funds spent on current year purchases and additional amortization of the historical cost of equipment. A significant transfer to seed the newly proposed Village Center Improvement fund is proposed for 2024, in addition to a transfer to the K9 Patrol and Hinson Amphitheater funds to supplement operations. Transfers are also proposed to the Severance Liability and Infrastructure Replacement funds to set aside funding for future costs related to severance payouts and infrastructure replacement.

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.

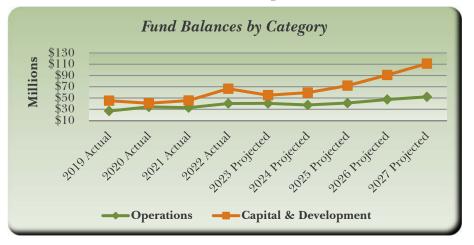


Economic Opportunity Zones (EOZ) Operations – The EOZ operations category includes funds whose resources are derived from net profits and withholding income tax received from businesses located within the New Albany International Business Park. The resources deposited into the EOZ funds are those required 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 124.

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 253.

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 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 2027 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.

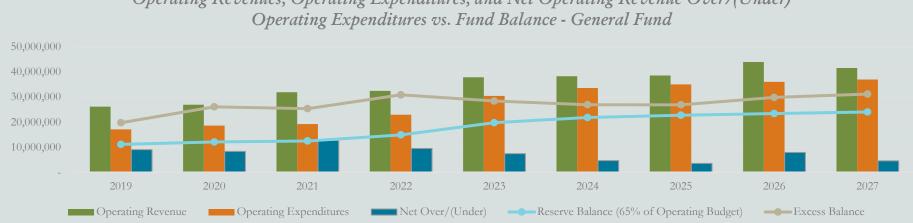
The overview summary begins with the description of the budgetary presentation and the different categories of funds. The 2024 projected fund balance by category and nine years of ending balances are displayed and discussed for each of the categories.

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 2019 through 2022, amended appropriations and revenue estimates for 2023, proposed appropriations and revenue estimates for 2024 and future projections for 2025 through 2027. The projections are intended to provide the long term planning perspective needed to properly evaluate funding and allocation decisions for 2025-2027; 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. This amount has been amended in 2023 to a total of \$281.2 million. A portion of the grant (\$101.2 million) is American Rescue Plan Act (ARPA) passed through the Ohio Department of Development (ODOD). The funding and expense has been significantly different than normal operations across all funds from 2022 through 2024, however, 2025 looks to return to previous levels. In 2024, the General fund estimates are 18% of overall revenue, 53% of the operating expenditures and 19% 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 \$4 million to weather the uncertainty of the economy for the next few years. The 2024 budget projects that the excess balance will significantly exceed the target for 2024 and all future years projected, even after significant transfers out to various funds.



Operating Revenues, Operating Expenditures, and Net Operating Revenue Over/(Under)

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 and proposed for 2024 with related notes; and five years of historical and year-to-date (2019-2023) information and the 2024 proposed budget. The sections on organizational goals and goal driven strategies and related performance measures will continue to be improved as these areas are reviewed throughout the 2024 annual budget process.

The capital section includes a list of the 2024 capital equipment proposed 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 on city council priorities as determined through an exercise at the Capital Workshop held on September 13, 2023. Overall, there are significant capital projects included for 2024 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 2024 Exempt and Non-Exempt Wage Plan; Position Summary Schedule; Information Technology Budget; Five-Year Financial Plan (2024-2028), Summary of Significant Financial Policies, and contact information for New Albany.



Pelotonia – August 5, 2023

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.



Families learn and plant at the Community Garden, Rose Run Fest 2023

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:

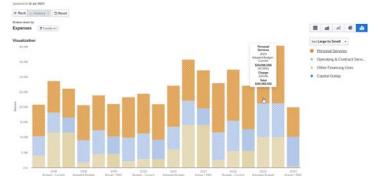
- Council
- Police
- Community Development
- Administrative Services
- City Attorney
- General Administration
- Public Service
- Finance
- Land & Building Maintenance
- Capital
- Debt Services
- Transfers & OFU

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 2024 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 2024 Budget Calendar June 2023 • June 15 - Finance begins Midyear 2023 budget review July 2023 • July 5th - Adoption of 2024 Tax Budget August 1st – Midvear 2023 budget amendments adopted by Ordinance August 2023 August 10 – Finance completes initial projections for 2024 budget and distributes to departments along with capital equipment and IT request forms · Week of August 28th - Finance meets with departments for budget training and refresher on budget process and entry September 2023 September 11th – Capital Projects Workshop (held at Service dept conference room.) September 22nd - Departments return IT request forms to Administrative Services - IT Division for inclusion in IT budget • September 22nd - Departments return new position requests to Administrative Services (Human Resources) for review prior to turning into Finance for inclusion in the budget. September 29th – Departments complete budget entry and return Capital Equipment requests to Finance October 2023 October 16th-20th - City Manager/Department Head/Finance budget meetings October 23rd-27th - Continued City Manager/Department Head/Finance budget meetings and Capital Budget review with Admin/Service/Development/Finance November 2023 November 6th – Overall Budget review with City Manager/Finance Department November 7th – Draft budget to Council & 1" reading of Annual Appropriation Ordinance November 13th - Council Workshop - Operating Budget & Capital • November 21* - Regular Council meeting with secondary budget discussion December 2023 December 5th - 2nd Council budget hearing with adoption of 2024 Budget ordinance and 2023 final Appropriations and Transfers February 2024 TBD – Final Budget document including actual 2023 financial information distributed to Council and added to City website March - May 2024 • Various - Continued monitoring of the budget and amendments presented to Council as necessary Cycle starts back at the beginning for review of 2024 and preparation of 2025 budget.

NEWALBANY **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 various potential impacts on tax revenue including the continued effect of work from home policies and related potential withholding refunds in addition to factors related to 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 economic development within the New Albany Business Park, including Intel building a global chip manufacturing plant over the next few years. Consideration is also taken related to the impact to income tax from development in the business through construction withholding.

The following pages provide estimates of New Albany's major revenue sources. Actual data is presented for 2019 through 2022, while projections are provided for the years 2023-2027.

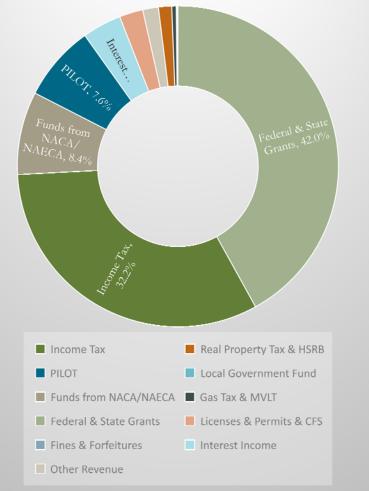
New Albany uses trend analysis to estimate various sources of revenue. Estimates for property tax and the Local Government Fund are provided by Franklin and Licking counties. New Albany's estimated revenues for 2024 are broken out into the following major categories:

• Income Tax

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

- Local Government Fund
- Licenses & Permits & CFS
- Interest Income

2024 Projected Consolidated Operating Revenues

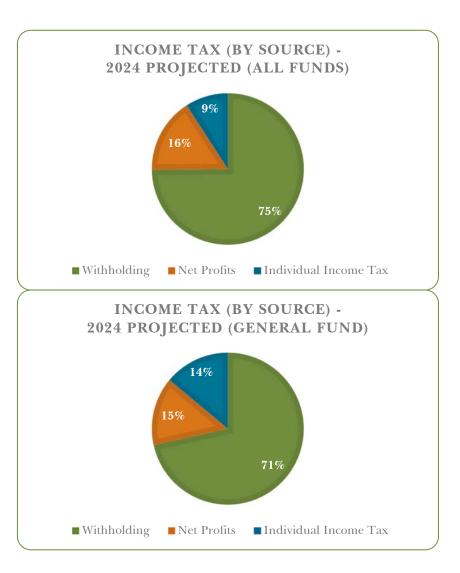


Income Tax

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 25.1% of overall revenue (37.2% exclusive of significant State Infrastructure grant funds) and 80.6% 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, prior to this year, projected increases were 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 and a strong local economy, projections for income tax increases through 2026. In 2027, 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.

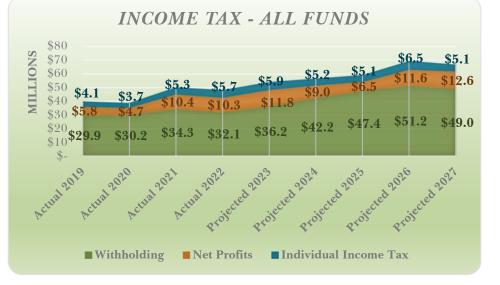


Since the income tax is a percentage of income, historically, the income tax increases as salaries increase. This trend reverses during economic downturns as contemplated within income tax projection calculations for 2024. Local businesses have the ability to carry forward a loss for up to 5 years which 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 2024 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 and 2023. However, with 2023 remaining relatively consistent with those collections, 2024 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 an 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. Beginning in 2021, the City has 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 each year. Projections for 2024 continue to 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.



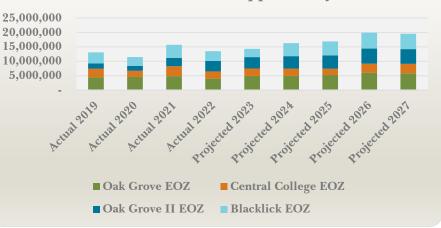


Rendering of planned Intel Chip Manufacturing site, 2022

Income tax receipts are deposited into various City funds. Currently, 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.

The 2024 budget includes a proposed new Village Center Improvement fund and a new allocation reducing the General Fund portion to 83.5% and allocating 1.5% to the new fund. The budget has been prepared as if the new fund will be approved by council along with the proposed allocation. 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.

Income Tax - Economic Opportunity Zones



Real Property Tax and Homestead & Rollback

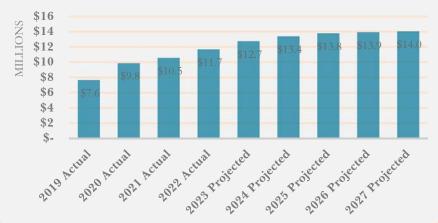
Property tax is growing at a modest pace primarily due to the growth that is happening within the city's Tax Increment Financing (TIF) Districts. Real Property Tax and related Homestead & Rollback reimbursements from the State of Ohio are recorded in the General Fund. New Albany receives real property 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 2024 receipts are for 2023 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 2019 as development continues in New Albany and as the earlier Community Reinvestment Area (CRA) and TIF agreements expire. For 2024, the City is projected to receive approximately \$13.4 million in PILOT revenue in comparison to just \$7.6 million in 2019. 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 2024 are \$791,000 which represents a moderate increase from 2023 and 2024 collections.

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

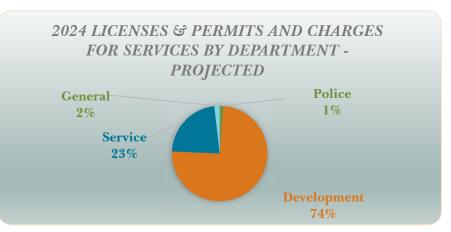
As part of the Economic Opportunity Zone agreements, New Albany distributes a portion of the income taxes received in the Central College (30%), Oak Grove (30%) and Blacklick (50%) EOZs to the New Albany Community Authority (NACA) Economic Development fund to pay for the redemption of debt issued for 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 2024, New Albany plans to request funding related to economic development related professional services, the annual debt payment, funding for the 2023 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 2024, 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.

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 steadily increased and is estimated at \$135,000 for 2024. Revenues in 2021 and 2022 came in higher than anticipated at \$135,544 and \$117,364, respectively, and 2023 is estimated to end with approximately \$135,000 collected. The 2024 budget maintains this level as the projected revenue. 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 and 2024, 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 awarded \$105,100,000 in State Infrastructure grant money in relation to the Intel project in 2022 and another \$174,900,000 in 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 2024.

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.

Interest Income

Interest income is a function of the cash available for investments and the market interest rates. The City invests its monies in accordance with Chapter 157 of the Codified Ordinance, and this policy is fairly conservative. The majority of the portfolio is invested in government securities, certificates of deposits, and federal agency debt securities. The average weighted yield for the City's main custody account, as of September 30, 2023, was approximately 3.00% which is an increase of approximately 1.6% from the same month in 2022. The increase is, in part, a result of several Federal rate increases during 2022 & 2023 to attempt to decrease inflation. Short-term monies are invested in STAR Ohio, the State Treasurer's repository, which was yielding approximately 5.56% at the end of September 2023, and is a significant increase of approximately 2.61% from the same month in 2022. 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 1.22 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 2023 and is projected to continue in 2024 due to several Federal rate increases and increased cash balances. Interest rates have started to level off going into 2024 as the Federal rate increases have slowed. 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 2024, however, as cash balances decrease with payment of projects, 2025 through 2027 projects contemplate a decrease.

Other Revenue Items

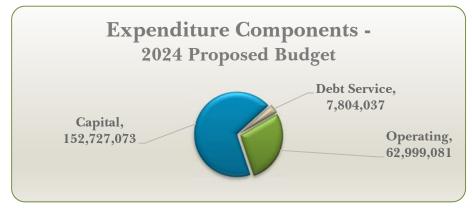
The major sources of other revenues include hotel excise tax, reimbursements, franchise fees, cell tower leases, property rental, sale of assets and other miscellaneous revenue. The majority of the components that make up this line have remained relatively consistent for several years. In 2024, and future 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.



Safety Town, August 2023

Expenditure Summary

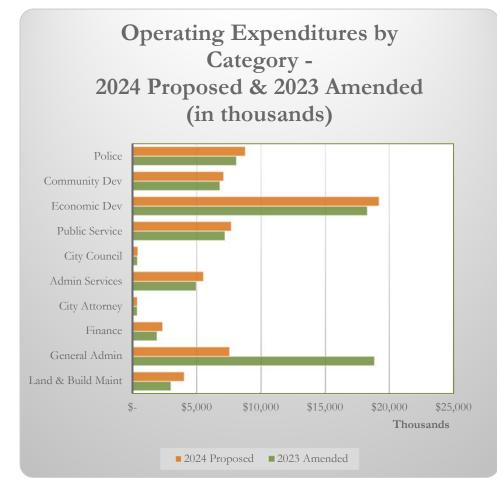
The expenditures in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. The 2024 operating expenditures include funding for all departments and divisions, and the cost of providing daily services to New Albany. The operations of \$63.0 million make up approximately 28.2% of the annual outlay of funds. The proposed \$152.7 million or 68.3% capital component includes the purchase of equipment and significant capital improvements, including the South Harlem Road Improvements, Rose Run II, Historic Village Center Road Network Extension, 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 \$7.8 million in debt payments include annual principal and interest payments. This consolidated presentation combines all expenditures in the budget.



The 2024 consolidated operating budget of \$63.0 million is an 7.14% decrease from 2023 amended expenses totaling \$58.8 million (exclusive of \$11.0 million reimbursement of grant funds to the ARPA fund for prior year expenditures). The increase can primarily be attributable to a cost of living increase to employees equaling 3.0% for C.O. 155 employees and the implementation of a classification and compensation study completed in 2023; continued services (staff and contracts) directly related to Intel; and, professional service contracts related to future infrastructure planning in the business park.

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 2019 through 2022 and are presented for historical purposes to compare with the amended budget amounts for 2023 and proposed amounts for 2024. In the appendix, a schedule showing the grand total of all departments operating expenditures, by line item, is provided.

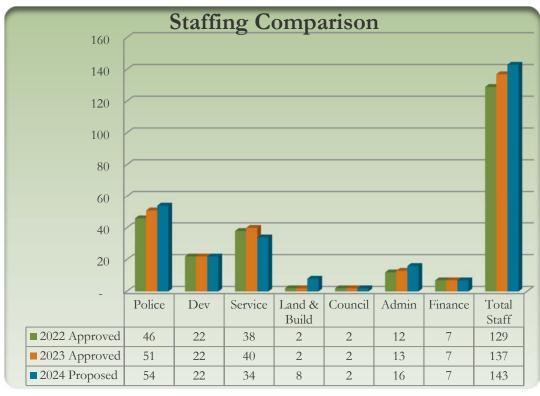
Also included in the appendix, is a schedule restating the same line item expenditure information in the form of percentages. This information is also broken down by department for 2024 in the same form.

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 47% 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 six positions proposed in 2024 combined with filling vacant positions from 2023, the 2024 budget is projected to keep the percentage within the 44-48% range that is consistent with prior years.

The 2024 proposed budget includes a total of 143 full time positions (not including seven Council members), up from 137 in 2023. This is an increase of 6 positions. The added positions include two Dispatchers, a Police Clerk, an Administrative Services Clerk, a Program Specialist, and two Maintenance Workers.



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 are not included in the budget proposed as negotiations for contract years 2024-2026 are not finalized, however, the budget includes an increase related to House Bill 296 which proposes an increase in pension from an employer contribution of 19.5% to 24% over four years.

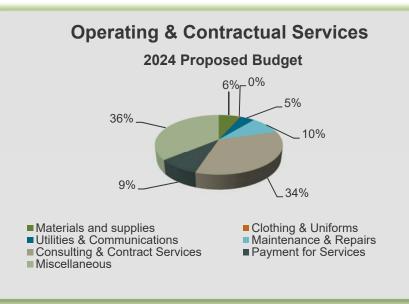
New Albany's Administrative Code provides for merit increases for non-union personnel based upon the individual's job performance. In addition, the 2024 budget provides for a proposed cost of living increase of 3.0%.

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 as mentioned above. The 2024 budget accounts for an increase to 21% according to the proposed HB 296. The remainder of the employees, including parttime 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 2024 budget year.

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 2024, the Consulting & Contractual Services category makes up approximately 34% of the operating budget.



In the proposed 2024 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 2024 proposed operating budget includes amounts to continue the implementation of certain infrastructure maintenance and building maintenance programs, along with increases in professional services as it relates to planned projects and initiatives. 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 2024 adopted budget can primarily be attributed to increased professional services related to infrastructure planning and economic development continuing through 2024 and a cost of living adjustment for employees equal to a 3.0% for non-union and 0.0% for union, along with the additional approved staff.

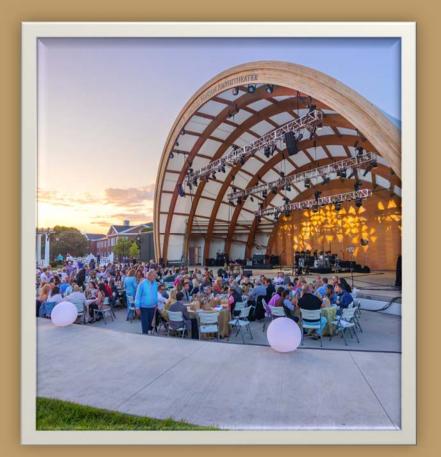
New Albany categorizes operating and contractual services by specific department, except for those items that cannot easily be allocated to a particular department. Expenditures not easily allocated are items such as special studies, consulting fees, records storage, City dues and memberships, property 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.



Amp Up The Arts Benefit Concert, September 13, 2023

This page is intentionally left blank.

NEW ALBANY COMMUNITY CONNECTS US

This page is intentionally left blank.



City of New Albany, Ohio 2024 Annual Budget Fund Diagram - By Budgetary Type (GASB)

				GOVERNMENT	TAL				FIDUCIARY
<u>GENERAL</u>			SPECIAL REVENU	J <u>E</u>		CAPITAL	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)	Village Center Improvement (402)*	Capital Equipment Replacement (415)		Board of Building Standards (908)
Unclaimed Monies (906)	Permissive Tax (203)	Madatory Drug Fines (212)*	Oak Grove EOZ (223)	Hawksmoor TIF (231)	Village Center TIF (252)	Park Improvement (404)	Oak Grove II Infrastructure (417)		Columbus Annexation (909)
	Local Coronavirus Relief (271)	Law Enforcement & Ed (213)	Central College EOZ (224)	Enclave TIF (232)	Research & Tech District TIF (253)	Water & Sanitary Sewer Improvement (405)	Economic Development Capital (422)		Mayor's Court
	Local Fiscal Recovery (272)	OneOhio Opiod Settlement (214)	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)	K-9 Patrol (216)	Blacklick EOZ (226)	Richmond SQ TIF (234)	Village Center II TIF (259)	Leisure Trail Improvement (411)	OPWC Grants		
	Healthy New Albany Facilities (281)	Safety Town (217)	Subdivision Development (228)	Tidewater I TIF (235)	Schleppi Commercial TIF (255)				
	Hinson Amphitheater (282)	DUI Grant (218)	Builders Escrow (229)	Ealy Crossing TIF (236)	Balfour Green TIF (238)				
	Alcohol Indigent (290)	Law Enforcement Assistance (219)	Flex Spending (910)	Upper Clarenton TIF (237)	Straits Farm TIF (239)				
	Court Special Projects (292)	Mayors Court Computer (291)	Payroll Clearing (999)	Schleppi Residential TIF (241)	Oxford TIF (240)				
		Clerk's Office Computer (293)							

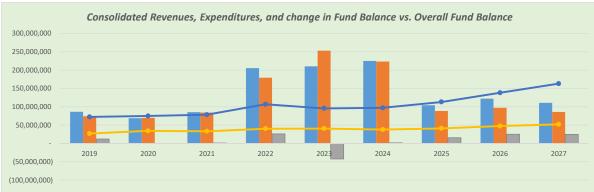
Note: This diagram displays the City's funds by fund classification and budgetary type as defined per the Government Accounting Standard's Board (GASB) and the Ohio Revised Code.

*Indicates funds established since the 2023 Annual Budget Program

2024 Annual Budget

Consolidated Presentation - All Funds

		Consolio	dated Prese	entation - A	ll Funds				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Income Tax	\$ 39,738,540 \$	38,555,315 \$	50,001,130	47,998,928	\$ 53,885,045	\$ 56,427,090	\$ 58,955,212	\$ 69,262,000	\$ 66,624,990
Real Property Tax	1,203,623	1,251,973	1,338,387	1,442,904	1,542,115	1,619,221	1,651,605	1,684,637	1,718,330
Payments in Lieu of Taxes	7,639,413	9,843,154	10,542,087	11,660,774	12,717,856	13,360,099	13,757,152	13,900,049	14,044,572
Rollback & Homestead	658,515	694,226	719,504	676,954	672,464	706,087	725,794	734,795	743,924
Local Government Fund	56,803	73,637	135,544	117,364	135,000	135,000	133,650	132,314	130,990
Funds from NACA/NAECA	3,526,778	3,874,340	5,120,913	13,550,476	7,399,378	14,649,378	12,899,378	14,174,378	14,524,378
Gas Tax & Motor Vehicle License Tax	581,155	660,442	725,212	1,230,159	791,000	791,000	814,730	839,172	864,347
Federal & State Grants	162,389	748,251	1,888,021	106,503,640	103,594,500	73,518,100	534,093	9,035,020	35,975
Licenses & Permits	1,008,537	1,208,077	1,378,097	2,149,371	1,490,000	1,577,000	1,615,540	1,633,431	1,651,679
Charges for Services	2,964,153	1,360,452	2,005,391	3,132,234	3,204,100	2,579,000	2,648,990	2,703,012	2,748,444
Fines & Forfeitures	115,902	66,695	153,749	128,565	155,500	155,500	157,465	158,998	160,551
Interest Income	2,150,225	1,200,769	542,068	1,725,338	6,588,000	6,903,000	5,720,090	5,190,693	4,764,913
Other Revenue	2,631,067	3,784,014	3,594,863	3,000,631	14,034,021	2,767,200	2,819,412	2,814,542	2,848,949
Total Operating Revenue	62,437,101	63,321,344	78,144,966	193,317,336	206,208,979	175,187,675	102,433,111	122,263,040	110,862,043
Debt Proceeds	23,910,276	5,584,728	7,288,738	12,234,117	4,086,954	50,000,000	1,750,000	-	-
Total Other Resources	23,910,276	5,584,728	7,288,738	12,234,117	4,086,954	50,000,000	1,750,000	-	-
Total Revenues	86,347,377	68,906,071	85,433,704	205,551,453	210,295,934	225,187,675	104,183,111	122,263,040	110,862,043



2024 Other Revenue:	
General Fund \$	1,540,200
Safety Town Fund	10,000
Hotel Excise Tax Fund	170,000
Healthy New Albany Fund	1,000,000
Hinson Amphitheater Fund	45,000
Law Enforcement Assistance	2,000
Total \$	2,767,200

L___

💶 Total Revenues 💶 Total Expenditures 📰 Change in Fund Balance 🔶 Total Operations fund balance 🔶 Total Capital & Development fund balance

2024 Annual Budget

Consolidated Presentation - All Funds

	C	onsolidated	Presentation	n - All Func	ls (continue	d)			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Police	4,583,878	5,070,539	5,558,551	6,433,735	8,086,751	8,769,318	9,305,304	9,638,263	9,915,750
Community Development	4,340,771	3,905,924	3,976,267	5,143,962	6,801,723	7,088,970	7,003,911	7,193,227	7,381,877
Economic Development	16,086,754	13,827,811	19,199,103	16,836,639	18,257,231	19,165,189	19,844,313	22,861,263	22,502,028
Public Service	3,845,145	3,899,350	4,516,423	5,019,903	7,198,991	7,689,524	7,871,518	8,079,992	8,278,549
City Council	542,898	862,254	666,071	278,532	394,173	427,261	439,068	446,473	454,281
Administrative Services	2,196,056	2,327,447	2,425,195	3,570,908	4,964,462	5,527,602	5,691,834	5,832,459	5,964,175
City Attorney	252,976	275,762	215,658	166,872	379,000	385,000	392,700	400,554	408,565
Finance	1,322,950	1,353,784	1,521,596	1,938,877	1,919,035	2,356,589	2,398,216	2,471,891	2,513,908
General Administration	4,803,856	5,645,393	8,893,670	7,038,044	18,806,311	7,557,683	7,164,328	7,329,017	7,496,769
Land & Building Maintenance	1,439,025	1,920,618	1,745,757	2,257,617	2,997,427	4,031,945	3,748,853	3,840,115	3,928,094
Total Operating Expenditures	39,414,308	39,088,881	48,718,292	48,685,089	69,805,104	62,999,081	63,860,046	68,093,254	68,843,995
Net operating rev over(under) operating exp	23,022,794	24,232,463	29,426,674	144,632,248	136,403,875	112,188,593	38,573,065	54,169,786	42,018,048
Operating expenditures as a percent of revenues	63.13%	61.73%	62.34%	25.18%	33.85%	35.96%	62.34%	55.69%	62.10%
Valida Madinan (Environment	405 904	1 709 919	1 000 950	1 117 691	9 009 900	9 914 000	1 202 005	1 759 900	1 550 504
Vehicles, Machinery & Equipment	405,294	1,703,313	1,009,250	1,117,631	2,908,800	2,814,900	1,802,995	1,752,800	1,558,584
Land & Buildings	4,429,739	2,472,739	3,129,585	19,533,285	27,168,657	50,212,173	3,162,000	3,000,000	1,525,000
Infrastructure	24,853,353	21,010,597	24,683,821	97,180,308	147,219,696	99,700,000	11,800,000	14,400,000	4,200,000
Total Capital Expenditures	29,688,387	25,186,649	28,822,656	117,831,224	177,297,153	152,727,073	16,764,995	19,152,800	7,283,584
Principal & Interest Payments	5,100,729	5,289,690	6,527,102	12,721,435	5,793,704	7,804,037	7,809,498	9,826,640	9,790,225
Cost of Issuance	-	-	-	75,500	-	-	-	-	-
Total Debt Service Expenditures	5,100,729	5,289,690	6,527,102	12,796,935	5,793,704	7,804,037	7,809,498	9,826,640	9,790,225
Total Expenditures	74,203,423	69,565,220	84,068,049	179,313,247	252,895,961	223,530,191	88,434,539	97,072,694	85,917,805
Excess (def) of revenues over expenditures	12,143,954	(659,148)	1,365,655	26,238,206	(42,600,027)	1,657,484	15,748,572	25,190,346	24,944,239
			F (000 00 (110.005.000	
Fund balances at beginning of year	57,071,902	72,217,720	74,999,234	78,428,545	106,756,531	95,579,238	97,236,721	112,985,293	138,175,639
Lapsed Encumbrances/Est. Appropriations	3,001,864	3,440,662	2,063,657	2,089,779	31,422,734	-	-		-
Fund balances at end of year	\$ 72,217,720	\$ 74,999,234 \$	78,428,545 \$	106,756,531	\$ 95,579,238	\$ 97,236,721	\$ 112,985,293	\$ 138,175,639	\$ 163,119,878
Breakdown of Fund Balance:									
Operations:	10 440 010	10.000 500	10 510 005	1 - 000 000			00.0K0.0F0	24 224 422	
General (65% Reserve & Severance Liability)	12,442,212	13,220,536	13,713,865	15,962,323	20,989,332	23,037,603	23,958,676	24,624,430	25,241,346
General (Unreserved)	8,642,460	14,040,895	12,901,856	15,972,293	8,655,598	5,092,528	4,138,533	6,427,242	7,153,776
Restricted	5,872,695	6,990,859	6,292,259	8,355,334	10,893,080	9,556,644	12,973,886	16,323,310	19,691,791
Economic Opportunity Zone	-	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Total Operations fund balance	26,957,366	34,252,291	32,907,980	40,289,949	40,538,010	37,686,775	41,071,095	47,374,982	52,086,913
Capital & Development:									
Capital Improvement	17,673,926	11,556,409	19,280,984	20,819,705	27,164,756	23,169,736	22,735,801	28,454,873	34,586,519
Tax Increment Financing - Residential	6,590,144	8,349,072	10,072,066	6,732,160	3,803,237	6,071,915	8,490,311	10,929,847	13,493,620
Tax Increment Financing - Commercial	3,184,138	3,994,316	4,779,397	7,456,991	10,315,361	12,795,716	15,997,609	19,234,603	22,457,629
Other Capital & Related	17,812,147	16,847,147	11,388,119	31,457,726	13,757,874	17,512,580	24,690,476	32,181,335	40,495,197
Total Capital & Development fund balance	45,260,354	40,746,943	45,520,565	66,466,582	55,041,227	59,549,946	71,914,197	90,800,657	111,032,965

		OPERATION	'S			CAPITA	L & DEVELOP	MENT		FIDUCIARY
<u>GENERAL</u>	RESTI	RICTED (Special Re	<u>venue)</u>	ECONOMIC OPPORTUNITY ZONE (Clearing)	<u>CAPITAL</u> IMPROVEMENT	<u>TAX INCREMENT</u> <u>RESIDI</u>	FINANCING (TIF) - ENTIAL	<u>TAX</u> <u>INCREMENT</u> <u>FINANCING</u> (TIF) - <u>COMMERCIAL</u>	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)	Village Center Improvement (402)*	Wentworth Crossing TIF (230)	Upper Clarenton TIF (237)	Blacklick II TIF (251)	Bond Improvement (403)	Board of Building Standards (908)
	Permissive Tax (203)	Mandatory Drug Fines (212)*	Subdivison Development (228)	Oak Grove II EOZ (225)	Park Improvement (404)	Hawksmoor TIF (231)	Balfour Green TIF (238)	Village Center TIF (252)	Capital Equipment Replacement (415)	Columbus Annexation (909)
	Economic Development - NAECA (221)	Law Enforcement & Ed (213)	Builders Escrow (229)	Blacklick EOZ (226)	Water & Sanitary Sewer Imporovement	Enclave TIF (232)	Straits Farm TIF (239)	Research & Tech District TIF (253)	Oak Grove II Infrastructure (417)	Unclaimed Monies (906)
	Economic Development - NACA (222)	OneOhio Opiod Settlement (214)	Alcohol Indigent (290)		Leisure Trail Improvement (411)	Saunton TIF (233)	Schleppi Residential TIF (241)	Oak Grove II TIF (254)	Economic Development Capital (422)	Flex Spending (910)
	Local Coronavirus Relief (271)	K-9 Patrol (216)	Mayors Court Computer (291)		Infrastructure Replacement (410)	Richmond SQ TIF (234)	Oxford TIF (240)	Village Center II TIF (259)	Clean Ohio Grant (406)	Payroll Clearing (999)
	Local Fiscal Recovery (272)	Safety Town (217)	Court Special Projects (292)			Tidewater I TIF (235)		Schleppi Commercial TIF (255)	OPWC Grants	Mayor's Court
	Hotel Excise Tax (280)	DUI Grant (218)	Clerk's Office Computer (293)							Police Unadjudicated Forfeitures
		Law Enforcement Assistance (219)								

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 2023 Annual Budget Program

2024 Annual Budget

Consolidated Presentation - All Funds

S SOB1091 S S Diame Ta Diame Ta <thdiame ta<="" th=""> Diame Ta Diame Ta</thdiame>				Consolidate	ed Presentation	a - 2024 - By O	peration				
Open Control Denote Note Open Part Note Denote Note Note Denote Note Note </th <th></th> <th></th> <th>Opera</th> <th>ations</th> <th></th> <th></th> <th>Caj</th> <th>pital & Developm</th> <th>ent</th> <th></th> <th></th>			Opera	ations			Caj	pital & Developm	ent		
Ball Programs Loss Loss <thloss< th=""> Loss <thloss< th=""> Loss <thloss< th=""></thloss<></thloss<></thloss<>		General	Restricted		Total Operations		TIF - Residential	TIF - Commercial			Combined Total
Bysners in law of Lass 112,001 - - 112,001 - 125,001 1	Income Tax Peol Property Tay		-	\$ 16,260,189		\$ 6,172,564	\$ -	\$ -	\$ 3,143,289	\$ 9,315,853	+,
Month A 147,00 - 147,00 - 502,03 5,005 - 504,07 700,000 Local Corrunnel (Mark) - 994,037 - 710,000 - - 500,000 500,000 100,000				-			6 454 850	6 780 740	-	13 985 000	
Local Concenter Find 155,000 - - - 155,000 - 155,000 - 155,000 100,003,0 <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td></td>			-	-		-			-		
Indus Tumos NACA 0.969.78 .			-	-		-	552,505	5,895	-	338,437	
Cons Tax & More Visible Licens Tax 791,000 .		155,000	0.040.050	-		-	-	-	- -	- -	
Internet Assoc Ganon .		-		-		-	-	-	5,000,000	5,000,000	
Licanes & Parnia 977,000 1 1.577,000 - - - 1.577,000 <t< td=""><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></t<>		-		-		-	-	-	-	-	
Charge Sorvices 300,000 1,255,000 - 1.55,000 2250,000 - - 555,000 255,000 Liners & Locio,000 133,000 - 2,000,000 1,050,000 <t< td=""><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>35,575,000</td><td>35,575,000</td><td></td></t<>		-		-		-	-	-	35,575,000	35,575,000	
Tank & Forkingen 155,000 20.000 1.55,000 - - - - 1.55,000 Other Bervine 1.240,000 1271,000 - 2.000,000 155,000 2.000,000 Other Bervine 5.220,000 1.55,000 - - - - 2.000,000 2.000,000 Data Opendig Weene 5.220,000 1.55,000 - - - 5.000,000 5.000,000 5.000,000 5.000,000 5.000,000 5.000,000 - 1.00,05,34 16.00,05,04,00 15.00,00,00				-		-	-	-	-	-	
Innere 15,000 153,000 153,000 153,000 250,000		· · · · ·		-		955,000	-	-	-	955,000	
Obler Besone 1.400,200 1.227,000 - 2.707,200 - - - - 2.707,200 - 2.707,200 - 2.707,200 5.700,518 7.700,501 5.700,518 7.700,501 5.700,518 7.700,501 7.700,502 7.700,501 7.700,502 7.700,501 7.700,502 7.700,501 7.700,502 7.700,502 <	Fines & Forfeitures			-		-	-	-	-	-	155,500
Total Operating Second 38,290/06 51,735,578 10,200,190 100,298,200 5,000,013 0,786,614 4408,8290 68,880,400 175,1827 Dale Descech	Interest Income			-	2,653,000	1,920,000	-	-	2,330,000	4,250,000	6,903,000
Del Proceds . <th< td=""><td>Other Revenue</td><td>1,540,200</td><td>1,227,000</td><td>-</td><td>2,767,200</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>2,767,200</td></th<>	Other Revenue	1,540,200	1,227,000	-	2,767,200	-	-	-	-	-	2,767,200
Transfer In 200,000 70,000 . . 11,05,351 1,62,05,351 1,62,70,83 Mance In 3,24,85,77 . . 3,24,85,77 . . 1,62,05,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351 1,62,01,351	Total Operating Revenue	38,299,098	51,738,978	16,260,189	106,298,266	9,047,564	7,006,913	6,786,644	46,048,289	68,889,409	175,187,675
Advance In 3.243.577 .	Debt Proceeds	-	-	-		-	-	-	50,000,000	50,000,000	50,000,000
Advance In 3.243.577 .	Transfer In	200.000	70,500		270,500	5,500,000		-	11.005.354	16,505,354	16,775,854
Total Other Recources 3,443.577 70,500 - 3,544,077 5,500,000 - - 61,005,354 7001,943 Total Revenues 41,742,675 51,800,478 16,200,189 100,812,343 14,547,564 7,005,015 6,780,644 107,005,042 125,054,762 243,027,10 Nolice 8,759,110 - <t< td=""><td>Advance In</td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>3,243,577</td></t<>	Advance In		-			-		-	-	-	3,243,577
Dike 8,658,168 111,150 8,769,518 . </td <td>Total Other Resources</td> <td></td> <td>70,500</td> <td>-</td> <td></td> <td>5,500,000</td> <td>-</td> <td>-</td> <td>61,005,354</td> <td>66,505,354</td> <td>70,019,431</td>	Total Other Resources		70,500	-		5,500,000	-	-	61,005,354	66,505,354	70,019,431
Community Development 5.318.970 4.475.900 16.260.180 262.61.00 - - - 202.52.1.02 Cap Council 4.472.61 - - 4.27.261 - - 4.27.261 Cap Council 4.27.261 - - 4.27.261 - - 4.27.262 Cap Administrative Services 5.52.57.00 - - - - 4.27.257.602 Cap Administrative Services 3.18.4005 - - 2.13.4005 - - - - 3.85.000 Finance 2.13.4005 - 1.402.211 18.0221 - 1.602.188 - 2.404.135 3.551.10 - 5.055.245 4.255.85 General Administration 1.422.217 180.201 - <td< td=""><td>Total Revenues</td><td>41,742,675</td><td>51,809,478</td><td>16,260,189</td><td>109,812,343</td><td>14,547,564</td><td>7,006,913</td><td>6,786,644</td><td>107,053,642</td><td>135,394,762</td><td>245,207,105</td></td<>	Total Revenues	41,742,675	51,809,478	16,260,189	109,812,343	14,547,564	7,006,913	6,786,644	107,053,642	135,394,762	245,207,105
Community Development 5.318.970 4.475.900 16.260.180 262.61.00 - - - 202.52.1.02 Cap Council 4.472.61 - - 4.27.261 - - 4.27.261 Cap Council 4.27.261 - - 4.27.261 - - 4.27.262 Cap Administrative Services 5.52.57.00 - - - - 4.27.257.602 Cap Administrative Services 3.18.4005 - - 2.13.4005 - - - - 3.85.000 Finance 2.13.4005 - 1.402.211 18.0221 - 1.602.188 - 2.404.135 3.551.10 - 5.055.245 4.255.85 General Administration 1.422.217 180.201 - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>											
Pablic Service 6.843 / 427, 641 7.869, 247, 7641 - - 7.869, 247, 264 Administrative Services 5.252, 602 4.000 5.527, 602 - - 5.523, 602 Finance 2,134, 005 - 2,134, 005 - 2,343, 003 - 5.525, 602 - - 5.525, 602 - - 5.525, 602 - 5.525, 602 - 5.525, 602 - 5.525, 603 - 5.525, 703 - 5.555, 110 5.555, 110 5.555, 100 5.555, 100 5.555, 100 5.555, 110 80,000 6.77, 729 6.2999, 68 Chald persting begendtures 5.858,100 - <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></t<>				-		-	-	-	-	-	
Ciqc Council 427,261 -				16,260,189		-	-	-	-	-	
Administrative Services 5.252,002 4,000 - 5.252,002 - - - 5.252,002 Finance 2,134,005 - - 2,134,005 142,284 - - 80,000 222,584 2,250,285 General Administration 1,422,217 180,221 - 1.064,188 2,404,155 5,551,110 - - 4,011,94 Total Operating Expenditures 3,850,002 6,710,371 16,200,189 - - - 4,011,94 Net recence over (under) operating expenditures 7,891,984 45,090,107 - 5,229,010 142,084 2,404,155 5,5110 80,000 0,177,289 0,299,002 2,814,900 <t< td=""><td></td><td></td><td>865,000</td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>7,689,524</td></t<>			865,000	-		-	-	-	-	-	7,689,524
Cigy Morrey SB5,000 -	City Council	427,261	-	-	427,261	-	-	-	-	-	427,261
Finance 2,134,005 - - 2,134,005 142,534 - - 80,000 222,584 72,552,58 Concrel Administration 1,142,217 180,200 - </td <td>Administrative Services</td> <td>5,523,602</td> <td>4,000</td> <td>-</td> <td>5,527,602</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>5,527,602</td>	Administrative Services	5,523,602	4,000	-	5,527,602	-	-	-	-	-	5,527,602
General Administration 1.422,217 180,221 - 1.602,438 - 2.404,135 3.515,110 - 5.552,45 7.537,86 Inde A building Maintenance 3.156,962 6.710,371 16.260,189 56,821,252 142,584 2,404,135 3.551,110 80,000 6,177,829 02,999,08 Net recenue over (under) operating cependitures 7,891,984 45,099,107 - 52,991,091 14,404,980 4,602,778 3,235,314 106,973,642 129,216,933 182,208,02 Vehicles, Machinery & Equipment - - - - - 2,814,900 2,	City Attorney	385,000	-	-	385,000	-	-	-	-	-	385,000
Land & Building Maintenance 3150.045 875.000 - 4.031.945 - - - - - 4.031.945 Total Operating Expenditures 33.850.002 0.710.371 16.260.189 56.821.252 142.584 2,404.135 3.551.110 80.000 6,177.829 062.999.08 Vehicles. Machinery, & Equipment - - - - 2.241.900 2,814.900 5.231.534 106.973.642 129.216.933 0.122.173 9.021.933 9.021.9	Finance	2,134,005	-	-	2,134,005	142,584	-	-	80,000	222,584	2,356,589
Total Operating Expenditures 33,850,692 6,710,371 16,260,189 56,821,252 142,584 2,404,135 3,551,110 80,000 6,177,829 62,990,08 Net revenue over (under) operating expenditures 7,891,984 45,099,107 - 52,991,091 14,404,980 4,602,778 3,235,534 106,973,642 129,216,933 182,208,02 Vehicles, Machinery & Equipment - - - - 2,814,900 2,814,900 2,814,900 2,814,900 2,814,900 2,814,900 2,814,900 90,700,000 15,150,000 - 46,962,173 50,212,173	General Administration	1,422,217	180,221	-	1,602,438	-	2,404,135	3,551,110	-	5,955,245	7,557,683
Net recents over (under) operating expenditures 7,891,984 45,099,107 52,991,091 14,404,980 4,602,778 3,235,534 106,973,642 129,216,933 182,208,02 Vehicles, Machinery & Equipment - - - - - 2,814,900 2,814,900 2,814,900 2,814,900 50,212,173 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037	Land & Building Maintenance	3,156,945	875,000	-	4,031,945				-		4,031,945
Vehicles, Machinery & Equipment - - - - 2,814,900 2,814,900 2,814,900 2,814,900 2,814,900 2,814,900 2,814,900 2,814,900 2,814,900 2,814,900 2,814,900 2,814,900 90,700,000 19,800,000 90,700,000 90,700,000 19,800,000 90,700,000 19,800,000 90,700,000 19,800,000 <td>Total Operating Expenditures</td> <td>33,850,692</td> <td>6,710,371</td> <td>16,260,189</td> <td>56,821,252</td> <td>142,584</td> <td>2,404,135</td> <td>3,551,110</td> <td>80,000</td> <td>6,177,829</td> <td>62,999,081</td>	Total Operating Expenditures	33,850,692	6,710,371	16,260,189	56,821,252	142,584	2,404,135	3,551,110	80,000	6,177,829	62,999,081
Land & Buildings - - 3,250,000 - - 46,962,173 50,212,773 51,173 7,804,037	Net revenue over (under) operating expenditures	7,891,984	45,099,107	-	52,991,091	14,404,980	4,602,778	3,235,534	106,973,642	129,216,933	182,208,024
Land & Buildings - - 3,250,000 - - 46,962,173 50,212,173 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,037 7,804,	Vehicles, Machinery & Equipment		-			-	-		2,814,900	2,814,900	2,814,900
Infrastruture 41,950,000 41,950,000 15,150,000 - 42,600,000 57,750,000 99,700,000 Total Capital Expenditures 41,950,000 141,950,000 18,400,000 - 92,377,073 110,777,073 152,727,073 Principal & Interest Payments - - - - 7,804,037			-	-	-	3,250,000	-	-	46,962,173	50,212,173	50,212,173
Total Capital Expenditures 41,950,000 41,950,000 18,400,000 92,377,073 110,777,073 152,727,073 Principal & Interest Payments - - - 7,804,037 <td></td> <td></td> <td>41.950.000</td> <td></td> <td>41.950.000</td> <td>15,150,000</td> <td></td> <td>-</td> <td></td> <td>57,750,000</td> <td>99,700,000</td>			41.950.000		41.950.000	15,150,000		-		57,750,000	99,700,000
Total Debt Service 434,967 4,485,543 - - - 7,804,037		-		-			-	-			152,727,073
Total Debt Service 434,967 4,485,543 - - - 7,804,037	Principal & Interest Payments								7 804 037	7 804 037	7 804 037
Transfer to Severance Liability 200,000 - - 200,000 - - - 200,000 Transfer to Village Center Improvements 5,000,000 - - - - - 500,000 Transfer to Capital Equipment Replacement 3,201,316 - - - - 500,000 Transfer to Capital Equipment Replacement 3,201,316 - - - - 500,000 Transfer to Capital Equipment Replacement 3,201,316 - - - - 50,000 Transfer to Gapital Equipment Replacement 3,201,316 - - - - 50,000 Transfer to Source Application 20,500 - - - 205,570 - 205,570 - 20,510 Advances Out - - - 205,750 - 20,517 3,037,827 6,127,105 20,019,437 Total Expenditures 43,257,474 53,145,914 16,260,189 112,663,578 18,542,584 4,738,235 4,306,288 103,298,937 130,886,044 243,549,628 Excess			-			-	-				7,804,037
Transfer to Severance Liability 200,000 - - 200,000 - - - 200,000 Transfer to Village Center Improvements 5,000,000 - - - - - 500,000 Transfer to Capital Equipment Replacement 3,201,316 - - - - 500,000 Transfer to Capital Equipment Replacement 3,201,316 - - - - 500,000 Transfer to Capital Equipment Replacement 3,201,316 - - - - 50,000 Transfer to Gapital Equipment Replacement 3,201,316 - - - - 50,000 Transfer to Source Application 20,500 - - - 205,570 - 205,570 - 20,510 Advances Out - - - 205,750 - 20,517 3,037,827 6,127,105 20,019,437 Total Expenditures 43,257,474 53,145,914 16,260,189 112,663,578 18,542,584 4,738,235 4,306,288 103,298,937 130,886,044 243,549,628 Excess	Transfer to Debt Service	484 967	4 485 543		4 990 510		9 198 350	755 178		9 883 598	7 804 038
Transfer to Village Center Inprovements $5,000,000$ - - - - - - 5,000,000 Transfer to Infrastructure Replacement $5,000,000$ - - - - 5,000,000 Transfer to Capital Equipment Replacement $3,201,316$ - - - - 5,000,000 Transfer to Lapital Equipment Replacement $3,201,316$ - - - 3,201,317 Transfer to Lapital Equipment Replacement $5,000$ - - - - 5,000,000 Transfer to Hinson Amphitheater $50,000$ - - - - 20,500 - - 20,500 - 20,500 - 20,500 - 20,500 2,3037,827 $3,243,577$			1,100,010	-			2,120,000	155,110	-	2,000,020	
Transfer to Infrastructure Replacement 500,000 - 500,000 - - 500,000 - 500,000 - 500,000 - 500,000 - - 500,000 - - 3,201,316 - - - 3,201,316 - - - 3,201,316 - - - 3,201,317 3,201,316 - - - - 3,201,317 3,201,316 - - - - 500,000 - - - - 500,000 - - - 500,000 - - - - 500,000 - - - - 500,000 - - - - 500,000 - - - - 20,500 - - - 20,500 - - - 20,500 - - - 20,500 - - - 20,500 - 10,010 21,015 3,037,827 3,243,577 3,243,577 3,243,577 3,243,577 3,243,577 7 3,243,574 53,145,914 16,260,189 112,663,578			-	-		-	-	-	-	-	
Transfer to Capital Equipment Replacement 3,201,316 - 3,201,316 - - - 3,201,317 Transfer to Hinson Amphitheater 50,000 - 50,000 - - - 50,000 Transfer to Kip Patrol 20,500 - 20,500 - - - 20,500 20,500 Advances Out - - 20,5750 3,037,827 3,243,577 3,243,57 Total Transfers/Advances to Other Funds 9,406,783 4,485,543 - 13,892,326 2,334,100 755,178 3,037,827 6,127,105 20,019,437 Total Expenditures 43,257,474 53,145,914 16,260,189 112,663,578 18,542,584 4,738,235 4,306,288 103,298,937 130,886,044 243,549,628 Excess (def) of revenues over expenditures (1,514,799) (1,336,436) - (2,851,235) (3,995,020) 2,268,678 2,480,356 3,754,706 4,508,719 1,657,48 Fund balances at beginning of year 29,644,930 10,893,080 (0) 40,538,010 27,164,756 3,803,237 10,315,361 13,757,874 55,041,227 <			-	-		-	-	-	-	-	
Transfer to Hinson Amphitheater 50,000 - 50,000 - - 50,000 - - 50,000 - 50,000 - - 50,000 - - 50,000 - - 20,500 - - 20,500 - - 20,500 - - 20,500 - - 20,500 - - 20,500 - - 20,500 - 20,500 - - 20,500 - - 20,500 - 20,500 - 20,500 - 20,500 3,037,827 3,243,577 3,057,877 3,058,60.			-	-		-	-	-	-	-	
Transfer to K 9 Patrol 20,500 - 20,500 - - - 20,500 Advances Out - - 20,570 3,037,827 3,243,577 3,243,577 3,243,577 Total Transfers/Advances to Other Funds 9,406,783 4,485,543 - 13,892,326 2,334,100 755,178 3,037,827 6,127,105 20,019,43 Total Transfers/Advances to Other Funds 9,406,783 4,485,543 - 12,663,578 18,542,584 4,738,235 4,306,288 103,298,937 6,127,105 243,549,62 Total Expenditures 43,257,474 53,145,914 16,260,189 112,663,578 18,542,584 4,738,235 4,306,288 103,298,937 130,886,044 243,549,62 Excess (def) of revenues over expenditures (1,514,799) (1,336,436) (0) 40,538,010 27,164,756 3,803,237 10,315,361 13,757,874 55,041,227 95,579,33 Lapsed Encumbrances/Est. Appropriations - - - - - - - - - - - - - - - - - - - <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>			-	-		-	-	-	-	-	
Advances Out - - - 205,750 - 3,037,827 3,243,577 3,243,577 Total Transfers/Advances to Other Funds 9,406,783 4,485,543 - 13,892,326 2,334,100 755,178 3,037,827 6,127,105 20,019,435 Total Expenditures 43,257,474 53,145,914 16,260,189 112,663,578 18,542,584 4,738,235 4,306,288 103,298,937 130,886,044 243,549,62 Excess (def) of revenues over expenditures (1,514,799) (1,336,436) - (2,851,235) (3,995,020) 2,268,678 2,480,356 3,754,706 4,508,719 1,657,484 Fund balances at beginning of year 29,644,930 10,893,080 (0) 40,538,010 27,164,756 3,803,237 10,315,361 13,757,874 55,041,227 95,579,234 Lapsed Encumbrances/Est. Appropriations - <			-	-		-	-	-	-	-	
Total Transfers/Advances to Other Funds 9,406,783 4,485,543 - 13,892,326 - 2,334,100 755,178 3,037,827 6,127,105 20,019,43 Total Expenditures 43,257,474 53,145,914 16,260,189 112,663,578 18,542,584 4,738,235 4,306,288 103,298,937 130,886,044 243,549,62 Excess (def) of revenues over expenditures (1,514,799) (1,336,436) - (2,851,235) (3,995,020) 2,268,678 2,480,356 3,754,706 4,508,719 1,657,48 Fund balances at beginning of year 29,644,930 10,893,080 (0) 40,538,010 27,164,756 3,803,237 10,315,361 13,757,874 55,041,227 95,579,23 Lapsed Encumbrances/Est. Appropriations - </td <td></td> <td>20,500</td> <td>-</td> <td>-</td> <td>20,500</td> <td>-</td> <td>-</td> <td>-</td> <td>e oot oot</td> <td>-</td> <td></td>		20,500	-	-	20,500	-	-	-	e oot oot	-	
Excess (def) of revenues over expenditures (1,514,799) (1,336,436) - (2,851,235) (3,995,020) 2,268,678 2,480,356 3,754,706 4,508,719 1,657,480 Fund balances at beginning of year 29,644,930 10,893,080 (0) 40,538,010 27,164,756 3,803,237 10,315,361 13,757,874 55,041,227 95,579,233 Lapsed Encumbrances/Est. Appropriations - - - - - - -		9,406,783	4,485,543	-	13,892,326	-		755,178			3,243,577 20,019,431
Excess (def) of revenues over expenditures (1,514,799) (1,336,436) - (2,851,235) (3,995,020) 2,268,678 2,480,356 3,754,706 4,508,719 1,657,480 Fund balances at beginning of year 29,644,930 10,893,080 (0) 40,538,010 27,164,756 3,803,237 10,315,361 13,757,874 55,041,227 95,579,233 Lapsed Encumbrances/Est. Appropriations - - - - - - -				1 10 10 10 1			· /				
Fund balances at beginning of year 29,644,930 10,893,080 (0) 40,538,010 27,164,756 3,803,237 10,315,361 13,757,874 55,041,227 95,579,23 Lapsed Encumbrances/Est. Appropriations -	Total Expenditures	43,257,474	53,145,914	16,260,189	112,663,578	18,542,584	4,738,235	4,306,288	103,298,937	130,886,044	243,549,622
Lapsed Encumbrances/Est. Appropriations	Excess (def) of revenues over expenditures	(1,514,799)	(1,336,436)	-	(2,851,235)	(3,995,020)	2,268,678	2,480,356	3,754,706	4,508,719	1,657,484
	Fund balances at beginning of year	29,644,930	10,893,080	(0)	40,538,010	27,164,756	3,803,237	10,315,361	13,757,874	55,041,227	95,579,237
	Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	28,130,131	9,556,644	- (0)	37,686,775	- 23,169,736	- 6.071.915	12,795,716	17,512,580	- 59,549,946	97,236,721

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.



Rose Run Park, April 2023

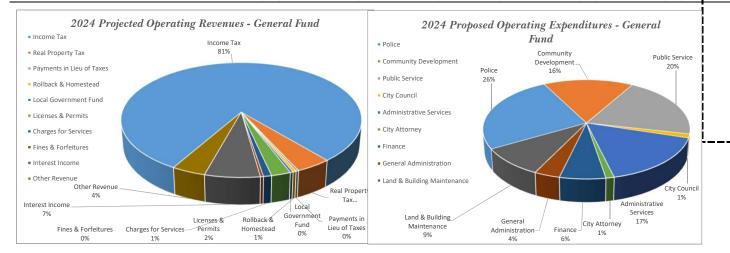
City of New Albany, Ohio 2024 Annual Budget Fund Summaries - Operations - General

		Operati	ons - Genera
	General	Severance Liability	Total
Income Tax	30,851,048	_	30,851,048
Real Property Tax	1,619,221	-	1,619,221
Payments in Lieu of Taxes	125,000	-	125,000
Rollback & Homestead	147,630	-	147,630
Local Government Fund	135,000	-	135,000
Licenses & Permits	877,000	-	877,000
Charges for Services	369,000	-	369,000
Fines & Forfeitures	135,000	-	135,000
Interest Income	2,500,000	-	2,500,000
Other Revenue	1,540,200	-	1,540,200
Total Operating Revenue	38,299,098	-	38,299,098
	3,243,577		3,243,577
Advance In Total Other Resources	3,243,577	200,000	3,243,577
Total Revenues	41,542,675	200,000	41,742,675
Police	8,658,168	_	8,658,168
Community Development	5,318,970	-	5,318,970
Public Service	6,824,524	-	6,824,524
City Council	427,261	-	427,261
Administrative Services	5,523,602	-	5,523,602
		-	385,000
City Attorney	385,000	-	
Finance	2,134,005	-	2,134,005
General Administration	1,202,217	220,000	1,422,217
Land & Building Maintenance	3,156,945	-	3,156,945
Total Operating Expenditures	33,630,692	220,000	33,850,692
Net operating rev over(under) operating exp	7,911,984	(20,000)	7,891,984
Transfer to Debt Service	434,967	-	434,967
Transfer to Severance Liability	200,000	-	200,000
Transfer to Village Center Improvements	5,000,000	-	5,000,000
Transfer to Infrastructure Replacement	500,000	-	500,000
Transfer to Capital Equipment Replacement	3,201,316	-	3,201,316
Transfer to Hinson Amphitheater	50,000	-	50,000
Transfer to K9 Patrol	20,500	-	20,500
Total Transfers/Advances to Other Funds	9,406,783	-	9,406,783
Total Expenditures	43,037,474	220,000	43,257,474
Excess (def) of revenues over expenditures	(1,494,799)	(20,000)	(1,514,799)
Fund balances at beginning of year	28,447,276	1,197,654	29,644,930
Lapsed Encumbrances/Est. Appropriations	-	-	-
Fund balances at end of year	26,952,477	1,177,654	28,130,131

2024 Annual Budget

Fund Summaries - Operations - General

			Genera	al Fund					
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Income Tax	\$ 21,526,836 \$	21,965,716 \$	27,390,466 \$	27,156,356 \$	30,995,626	\$ 30,851,048 \$	32,067,570	\$ 37,891,032 \$	35,925,655
Real Property Tax	1,203,623	1,251,973	1,338,387	1,442,904	1,542,115	1,619,221	1,651,605	1,684,637	1,718,330
Payments in Lieu of Taxes	124,954	122,160	120,134	120,832	113,000	125,000	125,000	125,000	125,000
Rollback & Homestead	125,864	126,563	138,902	140,989	140,600	147,630	150,583	153,594	156,666
Local Government Fund	56,803	73,637	135,544	117,364	135,000	135,000	133,650	132,314	130,990
Federal & State Grants	2,531	43,272	-	14,715	6,500	-	-	-	-
Licenses & Permits	660,603	582,643	861,791	978,189	790,000	877,000	894,540	912,431	930,679
Charges for Services	242,738	148,189	295,299	341,374	354,100	369,000	372,690	376,417	380,181
Fines & Forfeitures	110,203	63,204	144,400	112,170	135,000	135,000	136,350	137,714	139,091
Interest Income	701,751	522,457	253,024	557,041	2,000,000	2,500,000	1,500,000	1,000,000	500,000
Other Revenue	1,423,006	2,042,728	1,260,621	1,495,030	1,681,200	1,540,200	1,555,602	1,571,158	1,586,870
Total Operating Revenue	26,178,912	26,942,543	31,938,568	32,476,963	37,893,141	38,299,098	38,587,590	43,984,296	41,593,462
Operating Revenue Increase/Decrease over PY		2.92%	18.54%	1.69%	16.68%	1.07%	0.75%	13.99%	-5.44%
Advance In	-	275,000	85,597	629,937	1,178,563	3,243,577	211,923	218,280	157,173
Total Other Resources	 -	275,000	85,597	629,937	1,178,563	3,243,577	211,923	218,280	157,173
Total Revenues	26,178,912	27,217,543	32,024,165	33,106,900	39,071,704	41,542,675	38,799,512	44,202,576	41,750,635



Hotel Excise Tax \$	495,000
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	750,000
Other	10,200
Total \$	1,540,200

2024 Annual Budget

Fund Summaries - Operations - General

	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Police	4,562,983	5,042,959	5,514,829	6,374,625	7,882,908	8,658,168	9,222,003	9,553,004	9,828,477
Community Development	3,070,696	3,054,819	2,724,727	3,763,598	5,031,723	5,318,970	5,528,811	5,712,874	5,896,113
Public Service	3,544,372	3,729,020	4,311,491	4,710,396	6,733,991	6,824,524	7,076,868	7,280,552	7,474,176
City Council	542,898	862,254	666,071	278,532	394,173	427,261	439,068	446,473	454,281
Administrative Services	2,196,056	2,327,447	2,425,195	3,570,908	4,960,462	5,523,602	5,688,834	5,829,459	5,961,175
City Attorney	252,976	275,762	215,658	166,872	379,000	385,000	392,700	400,554	408,565
Finance	1,220,430	1,250,923	1,387,894	1,480,722	1,756,535	2,134,005	2,196,409	2,240,710	2,288,926
General Administration	715,663	586,683	682,802	848,477	1,082,517	1,202,217	1,254,181	1,283,222	1,311,707
Land & Building Maintenance	1,024,989	1,471,538	1,293,406	1,766,899	2,227,427	3,156,945	3,248,853	3,325,115	3,397,644
Total Operating Expenditures	17,131,062	18,601,405	19,222,073	22,961,029	30,448,736	33,630,692	35,047,727	36,071,963	37,021,065
Operating Expenditures Increase/Decrease over PY		8.58%	3.34%	19.45%	32.61%	10.45%	4.21%	2.92%	2.63%
Net operating rev over(under) operating exp \$	9,047,850 \$	8,341,139 \$	12,716,495 \$	9,515,934 \$	7,444,405	\$ 4,668,407 \$	3,539,863 \$	7,912,333 \$	4,572,397
Operating expenditures as a percent of revenues	65.44%	69.04%	60.18%	70.70%	80.35%	87.81%	90.83%	82.01%	89.01%
Land & Buildings	650	20,581	-	-	-	-	-	-	-
Infrastructure	50,000	-	-	-	-	-	-	-	-
Total Capital Expenditures	50,650	20,581	-	-	-	-	-	-	-
Transfer to Debt Service	644,372	646,003	674,091	2,051,926	433,365	434,967	432,518	437,367	434,315
Transfer to Severance Liability	100,000	-	100,000	-	300,000	200,000	200,000	200,000	200,000
Transfer to Capital Improvements	2,500,000	-	8,000,000	-	7,500,000	-	-	2,500,000	-
Transfer to Village Center Improvements	-	-	-	-	-	5,000,000	-	-	-
Transfer to Park Improvements	-	-	-	500,000	1,000,000	-	1,000,000	-	-
Transfer to Infrastructure Replacement	-	-	-	-	-	500,000	500,000	500,000	500,000
Transfer to Capital Equipment Replacement	990,351	1,457,582	1,282,986	1,383,716	3,348,271	3,201,316	1,601,485	1,497,872	2,220,684
Transfer to Water & Sanitary Sewer Improvement	-	750,000	-	-	-	-	-	-	-
Transfer to Hinson Amphitheater	-	-	-	100,000	-	50,000	30,000	20,000	10,000
Transfer to K9 Patrol	-	14,600	14,600	19,000	20,500	20,500	20,705	20,912	21,121
Advances Out	275,000	-	4,000,000	1,592,165	3,037,827	-	-	-	-
Total Transfers/Advances to Other Funds	4,509,723	2,868,185	14,071,677	5,646,807	15,639,963	9,406,783	3,784,707	5,176,151	3,386,120
Total Expenditures	21,691,435	21,490,170	33,293,750	28,607,836	46,088,699	43,037,474	38,832,434	41,248,114	40,407,185
Excess (def) of revenues over expenditures	4,487,477	5,727,373	(1,269,585)	4,499,064	(7,016,995)	(1,494,799)	(32,922)	2,954,462	1,343,450
Fund balances at beginning of year	14,685,186	19,777,650	26,131,808	25,396,204	30,896,961	28,447,276	26,952,477	26,919,556	29,874,018
Lapsed Encumbrances/Est. Appropriations	604,987	626,785	533,980	1,001,694	4,567,310	-	-	-	-
Fund balances at end of year \$	19,777,650 \$	26,131,808 \$	25,396,204 \$	30,896,961 \$	28,447,276	\$ 26,952,477 \$	26,919,556 \$	29,874,018 \$	31,217,468
Reserve Balance (65% of Operating Budget) \$, , , ,	12,090,913 \$	12,494,348 \$	14,924,669 \$	19,791,678	\$ 21,859,950 \$	22,781,022 \$	23,446,776 \$	24,063,692
Excess Balance \$	8,642,460 \$	14,040,895 \$	12,901,856 \$	15,972,293 \$	8,655,598	\$ 5,092,528 \$	4,138,533 \$	6,427,242 \$	7,153,776



2027

2024

2025

2026

-----Excess Balance

2024 Annual Budget

Fund Summaries - Operations - General

				Severance Li	ability Fund					
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Transfer In	\$	100,000 \$	- \$	100,000 \$	- \$	300,000	\$ 200,000 \$	200,000 \$	200,000 \$	200,000
Total Other Resources	Ŷ	100,000	- -	100,000	-	300,000	200,000	200,000	200,000	200,000
Total Revenues		100,000	-	100,000	-	300,000	200,000	200,000	200,000	200,000
General Administration		48,606	177,398	10,105	181,864	220,000	220,000	200,000	200,000	200,000
Total Operating Expenditures		48,606	177,398	10,105	181,864	220,000	220,000	200,000	200,000	200,000
Net operating rev over(under) operating exp		51,394	(177,398)	89,895	(181,864)	80,000	(20,000)	(20,000)	(20,000)	(20,000)
Total Expenditures		48,606	177,398	10,105	181,864	220,000	220,000	200,000	200,000	200,000
Excess (def) of revenues over expenditures		51,394	(177,398)	89,895	(181,864)	80,000	(20,000)	-	-	-
Fund balances at beginning of year		1,255,627	1,307,021	1,129,623	1,219,518	1,037,654	1,197,654	1,177,654	1,177,654	1,177,654
Lapsed Encumbrances/Est. Appropriations	-	-	-	(1)	-	80,000	-	-	-	-
Fund balances at end of year	\$	1,307,021 \$	1,129,623 \$	1,219,518 \$	1,037,654 \$	1,197,654	\$ 1,177,654 \$	1,177,654 \$	1,177,654 \$	1,177,654

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:

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.

Mandatory Drug Fines Fund:

The Mandatory Drug Fines fund accounts for proceeds from drug-related offense fines imposed by the courts overseeing offenses committed in the City of New Albany. Funds received are restricted to paying costs of complex cases, training, special equipment purchase, or other such costs in accordance with Ohio Revised Code Section 2925.03.

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.

City of New Albany, Ohio 2024 Annual Budget Fund Summaries - Operations - Restricted

		Operati	ons - Restrict	ed			
	Street Const. Maint. & Repair	State Highway	Permissive Tax	Alcohol Education	Drug Use Prev. Prog. Grant	Mandatory Drug Fines	Law Enforcement & Education
Funds from NACA/NAECA	-	-	-	-	-	-	-
Gas Tax & Motor Vehicle License Tax	650,000	51,000	90,000	-	-	-	-
Federal & State Grants	-	-	-	-	20,000	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	1,000	-	500	1,000
Interest Income	110,000	15,000	28,000	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Operating Revenue	760,000	66,000	118,000	1,000	20,000	500	1,000
Transfer In	-	-	-	-	-	-	-
Total Other Resources	-	-	-	-	-	-	-
Total Revenues	760,000	66,000	118,000	1,000	20,000	500	1,000
Police	-	-	-	1,000	30,000	-	2,250
Community Development	-	-	-	-	-	-	-
Public Service	155,000	20,000	155,000	-	-	-	-
Administrative Services	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-
Land & Building Maintenance	-	-	-	-	-	-	-
Total Operating Expenditures	155,000	20,000	155,000	1,000	30,000	-	2,250
Net operating rev over(under) operating exp	605,000	46,000	(37,000)	-	(10,000)	500	(1,250)
Infrastructure	500,000	20,000	30,000	-	-	-	-
Total Capital Expenditures	500,000	20,000	30,000	-	-	-	-
Transfer to Debt Service	-	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	-	-	-	-	-	-	-
Total Expenditures	655,000	40,000	185,000	1,000	30,000	-	2,250
Excess (def) of revenues over expenditures	105,000	26,000	(67,000)	-	(10,000)	500	(1,250)
Fund balances at beginning of year	312,788	236,584	347,137	18,224	23,487	6,500	6,155
Lapsed Encumbrances/Est. Appropriations		,001		,	,107		_,100
Fund balances at end of year	417,788	262,584	280,137	18,224	13,487	7,000	4,905

City of New Albany, Ohio 2024 Annual Budget Fund Summaries - Operations - Restricted (continued)

		Operations - R	estricted (co	ntinued)			
	OneOhio Opioid Settlement	Safety Town	DUI Grant	Law Enforcement Assistance	K-9 Patrol	Economic Development (NACA)	Economic Development (NAECA)
Funds from NACA/NAECA	-	-	-	-	-	3,000,000	6,649,378
Gas Tax & Motor Vehicle License Tax	-	-	-	-	-	-	-
Federal & State Grants	3,100	-	10,000	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	-	40,000	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Revenue	-	10,000	-	2,000	-	-	-
Total Operating Revenue	3,100	50,000	10,000	2,000	-	3,000,000	6,649,378
Transfer In	_		_		20,500		
Total Other Resources	-	-	-	-	20,500	-	
Total Other Resources	-	-	-	-	20,500	-	-
Total Revenues	3,100	50,000	10,000	2,000	20,500	3,000,000	6,649,378
Police	2,000	42,200	12,000	1,200	20,500	-	-
Community Development	-	-	-	-	-	2,905,000	-
Public Service	-	-	-	-	-	535,000	-
Administrative Services	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-
Land & Building Maintenance	-	-	-	-	-	-	-
Total Operating Expenditures	2,000	42,200	12,000	1,200	20,500	3,440,000	-
Net operating rev over(under) operating exp	1,100	7,800	(2,000)	800	-	(440,000)	6,649,378
Infrastructure	-	-	-	-	-	-	-
Total Capital Expenditures	-	-	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	-	30,200	4,149,378
Total Transfers/Advances to Other Funds	-	-	-	-	-	30,200	4,149,378
Total Expenditures	2,000	42,200	12,000	1,200	20,500	3,470,200	4,149,378
Excess (def) of revenues over expenditures	1,100	7,800	(2,000)	800	-	(470,200)	2,500,000
Fund balances at beginning of year	9,077	118,853	2,001	9,820	7,017	2,256,296	0
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year		- 126,653	- 1			1,786,096	2,500,000
i una balances al cha di year	10,177	140,033	1	10,040	7,017	1,700,090	2,300,000

City of New Albany, Ohio 2024 Annual Budget Fund Summaries - Operations - Restricted (continued)

		Operations -	Restricted (co	ntinued)			
	Local Coronavirus Relief	Local Fiscal Recovery	Hotel Excise Tax	Healthy New Albany Facilities	Hinson Amphitheater	Alcohol Indigent	Mayors Court Computer
Funds from NACA/NAECA	-	-	-	-	-	-	-
Gas Tax & Motor Vehicle License Tax	-	-	-	-	-	-	-
Federal & State Grants	-	37,910,000	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	15,000	-	-
Fines & Forfeitures	-	-	-	-	-	1,000	4,000
Interest Income	-	-	-	-	-	-	-
Other Revenue	-	-	170,000	1,000,000	45,000	-	-
Total Operating Revenue	-	37,910,000	170,000	1,000,000	60,000	1,000	4,000
Transfer In	-	-	-	-	50,000	-	-
Total Other Resources	-	-	-	-	50,000	-	-
Total Revenues	-	37,910,000	170,000	1,000,000	110,000	1,000	4,000
Police	_	_	_	_	_	-	_
Community Development	-	-	170,000	_	-	-	-
Public Service	-	-		_	-	-	-
Administrative Services	-	-	-	-	-	1,000	1,000
General Administration	-	27,221	-	93,000	60.000	-,	
Land & Building Maintenance	-	_	-	875,000	-	-	-
Total Operating Expenditures	-	27,221	170,000	968,000	60,000	1,000	1,000
Net operating rev over(under) operating exp	-	37,882,779	-	32,000	50,000	-	3,000
Infrastructure	-	41,400,000	-	-	-	-	-
Total Capital Expenditures	-	41,400,000	-	-	-	-	-
Transfer to Debt Service	-	-	-	305,965	-	-	-
Total Transfers/Advances to Other Funds	-	-	-	305,965	-	-	-
Total Expenditures	-	41,427,221	170,000	1,273,965	60,000	1,000	1,000
Excess (def) of revenues over expenditures	-	(3,517,221)	-	(273,965)	50,000	-	3,000
Fund balances at beginning of year	-	3,517,221	-	291,218	63,622	12,016	15,443
Lapsed Encumbrances/Est. Appropriations	-		-	-		-	,
Fund balances at end of year	-	0	-	17,253	113,622	12,016	18,443

City of New Albany, Ohio 2024 Annual Budget Fund Summaries - Operations - Restricted (continued)

		Operations - H	Restricted (co	ntinued)	
	Court Special Projects	Clerk's Office Computer	Subdivision Development	Builder's Escrow	Total
Funds from NACA/NAECA	-	-	-	-	9,649,378
Gas Tax & Motor Vehicle License Tax	-	-	-	-	791,000
Federal & State Grants	-	-	-	-	37,943,100
Licenses & Permits	-	-	-	700,000	700,000
Charges for Services	-	-	1,200,000	-	1,255,000
Fines & Forfeitures	8,000	5,000	-	-	20,500
Interest Income	-	-	-	-	153,000
Other Revenue	-	-	-	-	1,227,000
Total Operating Revenue	8,000	5,000	1,200,000	700,000	51,738,978
Transfer In	-	-			70,500
Total Other Resources	-	-	-		70,500
Total Revenues	8,000	5,000	1,200,000	700,000	51,809,478
Police	-	-	-	-	111,150
Community Development	-	-	1,000,000	600,000	4,675,000
Public Service	-	-	-	-	865,000
Administrative Services	1,000	1,000	-	-	4,000
General Administration	-	-	-	-	180,221
Land & Building Maintenance	-	-	-	-	875,000
Total Operating Expenditures	1,000	1,000	1,000,000	600,000	6,710,371
Net operating rev over(under) operating exp	7,000	4,000	200,000	100,000	45,099,107
Infrastructure	-	-	-	-	41,950,000
Total Capital Expenditures	-	-	-	-	41,950,000
Transfer to Debt Service	-	-	-	-	4,485,543
Total Transfers/Advances to Other Funds	-	-	-	-	4,485,543
Total Expenditures	1,000	1,000	1,000,000	600,000	53,145,914
Excess (def) of revenues over expenditures	7,000	4,000	200,000	100,000	(1,336,436)
Fund balances at beginning of year	15,443	9,287	1,905,174	1,709,717	10,893,080
Lapsed Encumbrances/Est. Appropriations	- 22,443	- 13,287	2,105,174	1,809,717	9,556,644
Fund balances at end of year	22,443	10,207	2,103,174	1,009,717	9,000,044

2024 Annual Budget

Fund Summaries - Operations - Restricted

		Street Cons	truction, Mai	ntenance & F	Repair Fund					
	2019	2020	2021	2022 2023		2024		2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed		Projected	Projected	Projected
Gas Tax & Motor Vehicle License Tax	\$ 470,028 \$	539,607 \$	592,617 \$	596,540 \$	650,000	\$ 650,	000 \$	669,500 \$	689,585 \$	710,273
Interest Income	45,041	31,108	13,577	14,428	50,000	110,	000	113,300	116,699	120,200
Total Operating Revenue	515,069	570,715	606,193	610,968	700,000	760,	000	782,800	806,284	830,473
Total Revenues	515,069	570,715	606,193	610,968	700,000	760,	000	782,800	806,284	830,473
Public Service	67,835	120,201	125,110	152,656	155,000	155,	000	159,650	164,440	169,373
Total Operating Expenditures	67,835	120,201	125,110	152,656	155,000	155,	000	159,650	164,440	169,373
Net operating rev over(under) operating exp	447,233	450,514	481,083	458,312	545,000	605,	000	623,150	641,845	661,100
Infrastructure	283,304	310,606	794,247	1,000,000	800,000	500,	000	500,000	500,000	500,000
Total Capital Expenditures	283,304	310,606	794,247	1,000,000	800,000	500,	000	500,000	500,000	500,000
Total Expenditures	351,139	430,807	919,357	1,152,656	955,000	655,	000	659,650	664,440	669,373
Excess (def) of revenues over expenditures	163,929	139,908	(313,164)	(541,688)	(255,000)	105,	000	123,150	141,845	161,100
Fund balances at beginning of year	933,100	1,111,252	1,398,908	1,101,595	567,788	312,	788	417,788	540,938	682,783
Lapsed Encumbrances/Est. Appropriations	14,223	147,748	15,850	7,882	-		-	-	-	-
Fund balances at end of year	\$ 1,111,252 \$	1,398,908 \$	1,101,595 \$	567,788 \$	312,788	\$ 417.	788 \$	540,938 \$	682,783 \$	843,883

			State High	way Fund						
	2019	2020	2021	2022 2023		2024		2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Propos	ed	Projected	Projected	Projected
Gas Tax & Motor Vehicle License Tax	\$ 38,110 \$	43,752 \$	48,050 \$	48,368 \$	51,000	\$	51,000	\$ 52,530	\$ 54,106	\$ 55,729
Interest Income	4,138	3,295	1,451	3,261	10,000		5,000	15,450	15,914	16,391
Total Operating Revenue	42,248	47,047	49,501	51,630	61,000		6,000	67,980	70,019	72,120
Total Revenues	42,248	47,047	49,501	51,630	61,000		6,000	67,980	70,019	72,120
Public Service	8,292	17,130	15,257	3,850	20,000		20,000	20,000	20,000	20,000
Total Operating Expenditures	8,292	17,130	15,257	3,850	20,000		20,000	20,000	20,000	20,000
Net operating rev over(under) operating exp	33,956	29,918	34,244	47,780	41,000		46,000	47,980	50,019	52,120
Infrastructure	-	39,155	12,479	-	20,000		20,000	20,000	20,000	20,000
Total Capital Expenditures	-	39,155	12,479	-	20,000		20,000	20,000	20,000	20,000
Total Expenditures	8,292	56,285	27,736	3,850	40,000		0,000	40,000	40,000	40,000
Excess (def) of revenues over expenditures	33,956	(9,238)	21,765	47,780	21,000		6,000	27,980	30,019	32,120
Fund balances at beginning of year	98,219	132,175	123,363	146,404	195,584	2	6,584	262,584	290,564	320,583
Lapsed Encumbrances/Est. Appropriations	-	425	1,276	1,400	20,000		-	-	-	-
Fund balances at end of year	\$ 132,175 \$	123,363 \$	146,404 \$	195,584 \$	236,584	\$ 2	52,584	\$ 290,564	\$ 320,583	\$ 352,703

2024 Annual Budget

Fund Summaries - Operations - Restricted

			Permissive	e Tax Fund					
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Gas Tax & Motor Vehicle License Tax	\$ 73,017 \$	77,083 \$	84,545 \$	585,251 \$	90,000	\$ 90,000	\$ 92,700 \$	\$ 95,481 \$	98,345
Interest Income	6,856	5,078	2,505	9,460	20,000	28,000	28,840	29,705	30,596
Total Operating Revenue	79,874	82,161	87,049	594,711	110,000	118,000	121,540	125,186	128,942
Total Revenues	79,874	82,161	87,049	594,711	110,000	118,000	121,540	125,186	128,942
Public Service	61,645	33,000	39,564	53,000	155,000	155,000	115,000	115,000	115,000
Total Operating Expenditures	61,645	33,000	39,564	53,000	155,000	155,000	115,000	115,000	115,000
Net operating rev over(under) operating exp	18,229	49,161	47,485	541,711	(45,000)	(37,000)	6,540	10,186	13,942
Infrastructure	-	7,332	-	6,072	30,000	30,000	30,000	30,000	30,000
Total Capital Expenditures	-	7,332	-	6,072	30,000	30,000	30,000	30,000	30,000
Transfer to Capital Improvements	-	-	-	500,000	-	-	-	-	-
Total Transfers/Advances to Other Funds	-	-	-	500,000	-	-	-	-	-
Total Expenditures	61,645	40,332	39,564	559,072	185,000	185,000	145,000	145,000	145,000
Excess (def) of revenues over expenditures	18,229	41,829	47,485	35,639	(75,000)	(67,000)	(23,460)	(19,814)	(16,058)
Fund balances at beginning of year	178,264 3,465	199,957	241,786 18,857	308,128 3,370	347,137 75,000	347,137	280,137	256,677	236,863
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$ 3,405 199,957 \$	241,786 \$	308,128 \$	3,370	347,137	\$ 280,137	\$ 256,677 \$	- \$ 236,863 \$	220,805

2024 Annual Budget Fund Summaries - Operations - Restricted

				Alcohol	Education	Fund						
	2019		2020	2021	2022	2022 2023		2024	2025	2026		2027
	Actual		Actual	Actual	Actual		Amended	Proposed	Projected	Projected	I	Projected
Fines & Forfeitures	\$ 1	,130 \$	900	\$ 2,63) \$	958 \$	1,000	\$ 1,000	\$ 1,030	\$ 1,061	\$	1,093
Total Operating Revenue	1	,130	900	2,63)	958	1,000	1,000	1,030	1,061		1,093
Total Revenues	1	,130	900	2,63)	958	1,000	1,000	1,030	1,061		1,093
Police		500	-	33	7	-	1,000	1,000	1,030	1,061		1,093
Total Operating Expenditures		500	-	33	7	-	1,000	1,000	1,030	1,061		1,093
Net operating rev over(under) operating exp		630	900	2,29	3	958	-	-	-		•	-
Total Expenditures		500	-	33	7	-	1,000	1,000	1,030	1,061		1,093
Excess (def) of revenues over expenditures		630	900	2,29	3	958	-	-	-		-	-
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations	12	,944	13,574	14,47		6,766 -	17,724 500	18,224	18,224			18,224
Fund balances at end of year	\$ 13	,574 \$	14,474	(/	7,724 \$		\$ 18,224	\$ 18,224			18,224

		Drug Us	e Prevention	Program Gra	nt Fund					
	2019	2020	2021	2022	2023	2024	2025	2026	2027	
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Federal & State Grants	\$ - \$	10,298 \$	10,298 \$	3,487 \$	20,000	\$ 20,000 \$	20,600 \$	21,218 \$	21,855	
Total Operating Revenue	-	10,298	10,298	3,487	20,000	20,000	20,600	21,218	21,855	
Total Revenues	-	10,298	10,298	3,487	20,000	20,000	20,600	21,218	21,855	
Police	-	-	-	-	93,463	30,000	20,600	21,218	21,855	
Total Operating Expenditures	-	-	-	-	93,463	30,000	20,600	21,218	21,855	
Net operating rev over(under) operating exp	-	10,298	10,298	3,487	(73,463)	(10,000)	-	-	-	
Total Expenditures	-	-	-	-	93,463	30,000	20,600	21,218	21,855	
Excess (def) of revenues over expenditures	-	10,298	10,298	3,487	(73,463)	(10,000)	-	-	-	
Fund balances at beginning of year	52,866	52,866	63,164	73,463	76,950	23,487	13,487	13,487	13,487	
Lapsed Encumbrances/Est. Appropriations	-	-	1	-	20,000	-	-	-	-	
Fund balances at end of year	\$ 52,866 \$	63,164 \$	73,463 \$	76,950 \$	23,487	\$ 13,487 \$	13,487 \$	13,487 \$	13,487	

2024 Annual Budget

				Μ	landator	y Dr	ug Fines	s Fune	d				
	5	2019	2020		2021		2022		2023	2024	2025	2026	2027
	А	ctual	Actual		Actual		Actual		Amended	Proposed	Projected	Projected	Projected
Fines & Forfeitures	\$	- \$		- \$		- \$		- \$	500	\$ 500	\$ 515 \$	530 \$	5 546
Other Revenue		-		-		-		-	6,000	-		-	-
Total Operating Revenue		-		-		-		-	6,500	500	515	530	546
Total Revenues		-		-		-		-	6,500	500	515	530	546
Net operating rev over(under) operating exp		-		-		-		-	6,500	500	515	530	546
Total Expenditures		-		-		-		-	-	-	-	-	-
Excess (def) of revenues over expenditures		-		-		-		-	6,500	500	515	530	546
Fund balances at beginning of year		-		-		-		-	-	6,500	7,000	7,515	8,045
Lapsed Encumbrances/Est. Appropriations		-		-		-		-	-	-	-	-	-
Fund balances at end of year	\$	- \$		- \$		- \$		- \$	6,500	\$ 7,000	\$ 7,515 \$	8,045	8,592

			Law]	Enforcement a	& Education	Fund				
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Fines & Forfeitures	Ś	- \$	- \$	- \$	- \$	1,000	\$ 1,000 \$	\$ 1,030 \$	1,030	5 1,030
Total Operating Revenue	Ψ	-	- -	-	-	1,000	1,000	1,030	1,030	1,030
Total Revenues		-	-	-	-	1,000	1,000	1,030	1,030	1,030
Police		500	664	-	1,000	2,250	2,250	1,000	1,000	1,000
Total Operating Expenditures		500	664	-	1,000	2,250	2,250	1,000	1,000	1,000
Net operating rev over(under) operating exp		(500)	(664)	-	(1,000)	(1,250)	(1,250)	30	30	30
Total Expenditures		500	664	-	1,000	2,250	2,250	1,000	1,000	1,000
Excess (def) of revenues over expenditures		(500)	(664)	-	(1,000)	(1,250)	(1,250)	30	30	30
Fund balances at beginning of year		9,568	9,068	8,404	8,405	7,405	6,155	4,905	4,935	4,965
Lapsed Encumbrances/Est. Appropriations		-	-	1	-	-	-	-	-	-
Fund balances at end of year	\$	9,068 \$	8,404 \$	8,405 \$	7,405 \$	6,155	\$ 4,905 \$	\$ 4,935 \$	4,965 \$	5 4,995

2024 Annual Budget

			(OneOhio (Opioid	Settlement H	Fund					
	2019		2020	2021		2022	2023		2024	2025	2026	2027
	Actual		Actual	Actual		Actual	Amended	Р	roposed	Projected	Projected	Projected
Federal & State Grants	\$	- \$	-	\$	- \$	3,077 \$	8,000	\$	3,100 \$	3,193	3,193 \$	3,193
Total Operating Revenue		-	-		-	3,077	8,000		3,100	3,193	3,193	3,193
Total Revenues		-	-		-	3,077	8,000		3,100	3,193	3,193	3,193
Police		-	-		-	-	2,000		2,000	2,000	2,000	2,000
Total Operating Expenditures		-	-		-	-	2,000		2,000	2,000	2,000	2,000
Net operating rev over(under) operating exp		-	-		-	3,077	6,000		1,100	1,193	1,193	1,193
Total Expenditures		-	-		-	-	2,000		2,000	2,000	2,000	2,000
Excess (def) of revenues over expenditures		-	-		-	3,077	6,000		1,100	1,193	1,193	1,193
Fund balances at beginning of year		-	-		-	-	3,077		9,077	10,177	11,370	12,563
Lapsed Encumbrances/Est. Appropriations		-	-		-	-	-		-	-	-	-
Fund balances at end of year	\$	- \$	-	\$	- \$	3,077 \$	9,077	\$	10,177 \$	5 11,370 \$	5 12,563 \$	13,756

				Safety To	wn Fund					
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Charges for Services	\$	30,242 \$	- \$	43,648 \$	41,718 \$	36,000	\$ 40,000 \$	41,200 \$	42,436 \$	43,709
Other Revenue	Ŧ	2,500	-			5,000	10,000	10,300	10,609	10,927
Total Operating Revenue		32,742	-	43,648	41,718	41,000	50,000	51,500	53,045	54,636
Total Revenues		32,742	-	43,648	41,718	41,000	50,000	51,500	53,045	54,636
Police		16,944	6,240	19,621	35,648	58,730	42,200	26,466	27,260	28,078
Total Operating Expenditures		16,944	6,240	19,621	35,648	58,730	42,200	26,466	27,260	28,078
Net operating rev over(under) operating exp		15,798	(6,240)	24,027	6,070	(17,730)	7,800	25,034	25,785	26,559
Total Expenditures		16,944	6,240	19,621	35,648	58,730	42,200	26,466	27,260	28,078
Excess (def) of revenues over expenditures		15,798	(6,240)	24,027	6,070	(17,730)	7,800	25,034	25,785	26,559
Fund balances at beginning of year		91,458	109,147	103,523	129,249	136,583	118,853	126,653	151,687	177,472
Lapsed Encumbrances/Est. Appropriations		1,891	616	1,699	1,264	-	-	-	-	-
Fund balances at end of year	\$	109,147 \$	103,523 \$	129,249 \$	136,583 \$	118,853	\$ 126,653 \$	151,687 \$	177,472 \$	204,031

2024 Annual Budget

			DUI Gra	nt Fund					
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Federal & State Grants	\$ 1,082 \$	3,092 \$	7,080 \$	4,548 \$	12,000	\$ 10,000 \$	10,300 \$	10,609 \$	5 10,927
Total Operating Revenue	1,082	3,092	7,080	4,548	12,000	10,000	10,300	10,609	10,927
Total Revenues	1,082	3,092	7,080	4,548	12,000	10,000	10,300	10,609	10,927
Police	-	3,092	7,080	4,548	24,700	12,000	10,300	10,609	10,927
Total Operating Expenditures	-	3,092	7,080	4,548	24,700	12,000	10,300	10,609	10,927
Net operating rev over(under) operating exp	1,082	-	-	-	(12,700)	(2,000)	-	-	-
Total Expenditures	-	3,092	7,080	4,548	24,700	12,000	10,300	10,609	10,927
Excess (def) of revenues over expenditures	1,082	-	-	-	(12,700)	(2,000)	-	-	-
Fund balances at beginning of year	13,619	14,701	14,701	14,701	14,701	2,001	1	1	1
Lapsed Encumbrances/Est. Appropriations	-	-	(0)	-	-	-	-	-	-
Fund balances at end of year	\$ 14,701 \$	14,701 \$	14,701 \$	14,701 \$	2,001	\$ 1 \$	1 \$	1 \$	5 1

		L	aw Enforcem	ent Assistar	ce Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Other Revenue	\$ -	\$ -	\$ -	\$	- \$ 2,000	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185
Total Operating Revenue	-	-	-		- 2,000	2,000	2,060	2,122	2,185
Total Revenues	-	-	-		- 2,000	2,000	2,060	2,122	2,185
Police	-	-	-		- 1,200	1,200	1,200	1,200	1,200
Total Operating Expenditures	-	-	-		- 1,200	1,200	1,200	1,200	1,200
Net operating rev over(under) operating exp	-	-	-		- 800	800	860	922	985
Total Expenditures	-	-	-		- 1,200	1,200	1,200	1,200	1,200
Excess (def) of revenues over expenditures	-	-	-		- 800	800	860	922	985
Fund balances at beginning of year	9,020	9,020	9,020	9,03	9,020	9,820	10,620	11,480	12,402
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$ 9,020	\$ 9,020	\$ 9,020	\$ 9,02	0 \$ 9,820	\$ 10,620	\$ 11,480	\$ 12,402	- \$ 13,387

2024 Annual Budget

			K-9 Patr	ol Fund					
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Other Revenue	\$ 10,000 \$	- \$	- \$	- \$	-	\$ - \$	- \$	- \$	-
Total Operating Revenue	10,000	-	-	-	-	-	-	-	-
Transfer In	-	14,600	14,600	19,000	20,500	20,500	20,705	20,912	21,121
Total Other Resources	-	14,600	14,600	19,000	20,500	20,500	20,705	20,912	21,121
Total Revenues	10,000	14,600	14,600	19,000	20,500	20,500	20,705	20,912	21,121
Police	2,951	17,584	16,684	17,914	20,500	20,500	20,705	20,912	21,121
Total Operating Expenditures	2,951	17,584	16,684	17,914	20,500	20,500	20,705	20,912	21,121
Net operating rev over(under) operating exp	7,049	(2,984)	(2,084)	1,086	-	-	-	-	-
Total Expenditures	2,951	17,584	16,684	17,914	20,500	20,500	20,705	20,912	21,121
Excess (def) of revenues over expenditures	7,049	(2,984)	(2,084)	1,086	-	-	-	-	-
Fund balances at beginning of year	2,575	9,624	7,051	4,967	7,017	7,017	7,017	7,017	7,017
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$ 9,624 \$	411 7,051 \$	- 4,967 \$	964 7,017 \$	- 7,017	\$ 7,017 \$	7,017 \$	7,017 \$	7,017

2024 Annual Budget

		Econo	omic Develop	ment (NACA)) Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Funds from NACA/NAECA	\$ 3,049,010 \$	3,118,735 \$	3,012,895 \$	4,152,800 \$	4,500,000	\$ 3,000,000	\$ 3,500,000	\$ 3,500,000 \$	3,500,000
Federal & State Grants	14,288	-	-	-	-	-	-	-	-
Total Operating Revenue	3,063,298	3,118,735	3,012,895	4,152,800	4,500,000	3,000,000	3,500,000	3,500,000	3,500,000
Advance In	-	-	-	1,122,887	-	-	-	-	
Total Other Resources	-	-	-	1,122,887	-	-	-	-	-
Total Revenues	3,063,298	3,118,735	3,012,895	5,275,687	4,500,000	3,000,000	3,500,000	3,500,000	3,500,000
Community Development	3,016,666	2,382,944	3,488,811	3,357,596	3,289,713	2,905,000	2,969,800	2,969,800	2,969,800
Public Service	163,000	-	25,000	100,000	135,000	535,000	500,000	500,000	500,000
Total Operating Expenditures	3,179,666	2,382,944	3,513,811	3,457,596	3,424,713	3,440,000	3,469,800	3,469,800	3,469,800
Net operating rev over(under) operating exp	(116,368)	735,791	(500,916)	1,818,091	1,075,287	(440,000)	30,200	30,200	30,200
Transfer to Debt Service	525,438	527,038	529,138	1,122,887	30,200	30,200	30,200	30,200	30,200
Advances Out	-	-	-	-	1,045,087	-	-	-	-
Total Transfers/Advances to Other Funds	525,438	527,038	529,138	1,122,887	1,075,287	30,200	30,200	30,200	30,200
Total Expenditures	3,705,104	2,909,982	4,042,949	4,580,483	4,500,000	3,470,200	3,500,000	3,500,000	3,500,000
Excess (def) of revenues over expenditures	(641,806)	208,753	(1,030,054)	695,204	-	(470,200)	-	-	-
Fund balances at beginning of year	2,340,719	1,868,923	2,294,402	1,317,219	2,056,296	2,256,296	1,786,096	1,786,096	1,786,096
Lapsed Encumbrances/Est. Appropriations	170,009	216,727	52,871	43,873	200,000	-	-	-	-
Fund balances at end of year	1,868,923	2,294,402	1,317,219	2,056,296	2,256,296	1,786,096	1,786,096	1,786,096	1,786,096

2024 Annual Budget

Fund Summaries - Operations - Restricted

		Econo	omic Developn	nent (NAECA	A) Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Funds from NACA/NAECA	\$ 452,768 \$	755,605 \$	2,108,018 \$	1,997,676 \$	2,149,378	6,649,378 \$	8,649,378 \$	10,649,378 \$	10,649,378
Total Operating Revenue	452,768	755,605	2,108,018	1,997,676	2,149,378	6,649,378	8,649,378	10,649,378	10,649,378
Total Revenues	452,768	755,605	2,108,018	1,997,676	2,149,378	6,649,378	8,649,378	10,649,378	10,649,378
Net operating rev over(under) operating exp	452,768	755,605	2,108,018	1,997,676	2,149,378	6,649,378	8,649,378	10,649,378	10,649,378
Transfer to Debt Service	452,768	755,605	2,108,018	1,997,675	2,149,378	4,149,378	6,149,378	8,149,378	8,149,378
Total Transfers/Advances to Other Funds	452,768	755,605	2,108,018	1,997,675	2,149,378	4,149,378	6,149,378	8,149,378	8,149,378
Total Expenditures	452,768	755,605	2,108,018	1,997,675	2,149,378	4,149,378	6,149,378	8,149,378	8,149,378
Excess (def) of revenues over expenditures	-	-	(0)	1	-	2,500,000	2,500,000	2,500,000	2,500,000
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations	-	-	-	(0)	0	0	2,500,000	5,000,000	7,500,000
Fund balances at end of year	-	-	(0)	0	0	2,500,000	5,000,000	7,500,000	10,000,000
		L	ocal Coronavi	rus Relief Fu	nd				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Federal & State Grants Interest Income	\$-\$	530,531 \$ 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 3.980	(0)	(0) 0	-	-	-	
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	-	- 741	3,980	- (0)	0	-	-	-	

2024 Annual Budget

			Ι	Local Fiscal R	ecovery Fun	d				
	2019	2020		2021	2022	2023	2024	2025	2026	2027
	Actual	Actual		Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Federal & State Grants	\$ -	\$	- \$	572,622 \$	577,194 \$	61,500,000	\$ 37,910,000 \$	-	\$ -	\$
Total Operating Revenue	-		-	572,622	577,194	61,500,000	37,910,000	-	-	
Total Revenues	-		-	572,622	577,194	61,500,000	37,910,000	-	-	
General Administration	-		-	118,023	37,880	11,233,294	27,221		-	
Total Operating Expenditures	-		-	118,023	37,880	11,233,294	27,221	-	-	
Net operating rev over(under) operating exp	-		-	454,599	539,314	50,266,706	37,882,779	-	-	
Vehicles, Machinery & Equipment	-		-	-	53,105	-	-	-	-	
Land & Buildings Infrastructure	-		-	-	-	1,308,830 48,543,927	- 41,400,000	-	-	
Total Capital Expenditures	-		-	-	53,105	49,852,757	41,400,000	-	-	
Total Expenditures	-		-	118,023	90,985	61,086,051	41,427,221	-	-	
Excess (def) of revenues over expenditures	-		-	454,599	486,209	413,949	(3,517,221)	-	-	
Fund balances at beginning of year	-		-	-	454,599	940,807	3,517,221	0	0	(
Lapsed Encumbrances/Est. Appropriations	-		-	-	-	2,162,465	-	-	-	
Fund balances at end of year	-		-	454,599	940,807	3,517,221	0	0	0	(

			Hotel Excis	e Tax Fund					
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Other Revenue	\$ 146,616 \$	78,865 \$	93,202 \$	143,782 \$	150,000	\$ 170,000 \$	175,100 \$	180,353 \$	185,764
Total Operating Revenue	146,616	78,865	93,202	143,782	150,000	170,000	175,100	180,353	185,764
Total Revenues	146,616	78,865	93,202	143,782	150,000	170,000	175,100	180,353	185,764
Community Development	146,616	78,865	93,202	143,782	170,000	170,000	175,100	180,353	185,764
Total Operating Expenditures	146,616	78,865	93,202	143,782	170,000	170,000	175,100	180,353	185,764
Net operating rev over(under) operating exp	-	-	-	-	(20,000)	-	-	-	-
Total Expenditures	146,616	78,865	93,202	143,782	170,000	170,000	175,100	180,353	185,764
Excess (def) of revenues over expenditures	-	-	-	-	(20,000)	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-		-	-	-
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	-	-	-	-	20,000 -	-	-	-	-

2024 Annual Budget

		Heal	thy New Alba	ny Facilities	Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Other Revenue	\$ 986,290 \$	1,384,534 \$	970,790 \$	1,009,306 \$	1,000,000	\$ 1,000,000 \$	\$ 1,030,000 \$	6 1,040,300 \$	1,050,703
Total Operating Revenue	986,290	1,384,534	970,790	1,009,306	1,000,000	1,000,000	1,030,000	1,040,300	1,050,703
Advance In	275,000	-	-	-	-	-	-	-	-
Total Other Resources	275,000	-	-	-	-	-	-	-	-
Total Revenues	1,261,290	1,384,534	970,790	1,009,306	1,000,000	1,000,000	1,030,000	1,040,300	1,050,703
General Administration	361,000	56,893	89,989	90,923	93,000	93,000	95,000	96,000	97,000
Land & Building Maintenance	414,036	449,080	452,351	490,718	770,000	875,000	500,000	515,000	530,450
Total Operating Expenditures	775,036	505,974	542,340	581,641	863,000	968,000	595,000	611,000	627,450
Net operating rev over(under) operating exp	486,254	878,560	428,449	427,664	137,000	32,000	435,000	429,300	423,253
Transfer to Debt Service	511,926	498,288	497,268	494,923	439,325	305,965	374,900	433,050	434,038
Advances Out	-	275,000	-	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	511,926	773,288	497,268	494,923	439,325	305,965	374,900	433,050	434,038
Total Expenditures	1,286,962	1,279,262	1,039,608	1,076,564	1,302,325	1,273,965	969,900	1,044,050	1,061,488
Excess (def) of revenues over expenditures	(25,672)	105,272	(68,818)	(67,259)	(302,325)	(273,965)	60,100	(3,750)	(10,785)
Fund balances at beginning of year	565,044	539,869	654,494	611,487	568,543	291,218	17,253	77,353	73,603
Lapsed Encumbrances/Est. Appropriations	497	9,353	25,812	24,314	25,000	-	-	-	-
Fund balances at end of year	\$ 539,869 \$	654,494 \$	611,487 \$	568,543 \$	291,218	\$ 17,253 \$	\$ 77,353	5 73,603 \$	62,818

2024 Annual Budget

]	Hinson Amph	itheater Fun	d				
	2019	2020		2021	2022	2023	2024	2025	2026	2027
	Actual	Actual		Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Charges for Services	\$	- \$	- \$	- \$	- \$	15,000	\$ 15,000	\$ 15,450 \$	35,000 \$	45,00
Fines & Forfeitures		-	-	-	-	-	-	-	-	
Interest Income		-	-	-	-	-	-	-	-	
Other Revenue		-	-	2,160	-	55,000	45,000	46,350	10,000	12,50
Total Operating Revenue		-	-	2,160	-	70,000	60,000	61,800	45,000	57,50
Transfer In		-	-	30,000	100,000	-	50,000	30,000	20,000	10,00
Total Other Resources		-	-	30,000	100,000	-	50,000	30,000	20,000	10,00
Total Revenues		-	-	32,160	100,000	70,000	110,000	91,800	65,000	67,50
General Administration		-	-	27,488	51,050	60,000	60,000	62,500	65,000	67,50
Total Operating Expenditures		-	-	27,488	51,050	60,000	60,000	62,500	65,000	67,50
Net operating rev over(under) operating exp		-	-	4,672	48,950	10,000	50,000	29,300	-	
Total Expenditures		-	-	27,488	51,050	60,000	60,000	62,500	65,000	67,50
Excess (def) of revenues over expenditures		-	-	4,672	48,950	10,000	50,000	29,300	-	
Fund balances at beginning of year		-	-	-	4,672	53,622	63,622	113,622	142,922	142,92
Lapsed Encumbrances/Est. Appropriations		-	-	-	-	-	-	-	-	
Fund balances at end of year	\$	- \$	- \$	4,672 \$	53,622 \$	63,622	\$ 113,622	\$ 142,922 \$	142,922 \$	142,92

			Alcohol Ind	ligent Fun	d					
	2019	2020	2021	2022	2023		2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amende	ed	Proposed	Projected	Projected	Projected
Fines & Forfeitures	\$ 888 \$	422 \$	953 \$		\$	1,000	\$ 1,000	\$ 1,030	\$ 1,030	\$ 1,030
Total Operating Revenue	888	422	953			1,000	1,000	1,030		1,030
Total Revenues	888	422	953			1,000	1,000	1,030	1,030	1,030
Administrative Services	-	-	-			1,000	1,000	-	-	-
Total Operating Expenditures	-	-	-			1,000	1,000	-	-	-
Net operating rev over(under) operating exp	888	422	953			-	-	1,030	1,030	1,030
Total Expenditures	-	-	-			1,000	1,000	-	-	-
Excess (def) of revenues over expenditures	888	422	953	-		-	-	1,030	1,030	1,030
Fund balances at beginning of year	9,756	10,644	11,065	12,018		2,016	12,016	12,016	13,046	14,076
Lapsed Encumbrances/Est. Appropriations	-	-	-	(2		-	-	-	-	-
Fund balances at end of year	\$ 10,644 \$	11,065 \$	12,018 \$	12,016	5 \$ 1	2,016	\$ 12,016	\$ 13,046	\$ 14,076	\$ 15,106

2024 Annual Budget

		Μ	ayor's Court (Computer Fu	nd				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Fines & Forfeitures	\$ 3,681 \$	2,169 \$	4,579 \$	2,895 \$	4,000	\$ 4,000	\$ 4,120 \$	4,244 \$	4,371
Total Operating Revenue	3,681	2,169	4,579	2,895	4,000	4,000	4,120	4,244	4,371
Total Revenues	3,681	2,169	4,579	2,895	4,000	4,000	4,120	4,244	4,371
Administrative Services	-	-	-	-	1,000	1,000	1,000	1,000	1,000
Total Operating Expenditures	-	-	-	-	1,000	1,000	1,000	1,000	1,000
Net operating rev over(under) operating exp	3,681	2,169	4,579	2,895	3,000	3,000	3,120	3,244	3,371
Vehicles, Machinery & Equipment	-	-	21,775	-	-	-	-	-	-
Total Capital Expenditures	-	-	21,775	-	-	-	-	-	-
Total Expenditures	-	-	21,775	-	1,000	1,000	1,000	1,000	1,000
Excess (def) of revenues over expenditures	3,681	2,169	(17,196)	2,895	3,000	3,000	3,120	3,244	3,371
Fund balances at beginning of year	17,512	21,193	24,137	6,941	12,443	15,443	18,443	21,563	24,806
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$ - 21,193 \$	775 24,137 \$	6,941 \$	2,606 12,443 \$	- 15,443	\$ 18,443	- \$ 21,563 \$	- 24,806 \$	28,177

				Court Special	Projects Fun	d				
	2019		2020	2021	2022	2023	2024	2025	2026	2027
	Actua	1 A	ctual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Fines & Forfeitures	\$	- \$	- \$	728 \$	7,715 \$	8,000	\$ 8,000	\$ 8,240 \$	8,240	\$ 8,240
Total Operating Revenue		-	-	728	7,715	8,000	8,000	8,240	8,240	8,240
Total Revenues		-	-	728	7,715	8,000	8,000	8,240	8,240	8,240
Administrative Services		-	-	-	-	1,000	1,000	1,000	1,000	1,000
Total Operating Expenditures		-	-	-	-	1,000	1,000	1,000	1,000	1,000
Net operating rev over(under) operating exp		-	-	728	7,715	7,000	7,000	7,240	7,240	7,240
Total Expenditures		-	-	-		1,000	1,000	1,000	1,000	1,000
Excess (def) of revenues over expenditures		-	-	728	7,715	7,000	7,000	7,240	7,240	7,240
Fund balances at beginning of year		-	-	-	728	8,443	15,443	22,443	29,683	36,923
Lapsed Encumbrances/Est. Appropriations		-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$	- \$	- \$	728 \$	8,443 \$	15,443	\$ 22,443	\$ 29,683 \$	36,923	\$ 44,163

2024 Annual Budget

			C	lerk's Office	Computer Fu	nd				
	2019	20)20	2021	2022	2023	2024	2025	2026	2027
	Actual	Ac	tual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Fines & Forfeitures	\$	- \$	- \$	460 \$	4,827 \$	5,000	\$ 5,000 \$	5,150 \$	5,150 \$	5,150
Total Operating Revenue		-	-	460	4,827	5,000	5,000	5,150	5,150	5,150
Total Revenues		-	-	460	4,827	5,000	5,000	5,150	5,150	5,150
Administrative Services		-	-	-	-	1,000	1,000	1,000	1,000	1,000
Total Operating Expenditures		-	-	-	-	1,000	1,000	1,000	1,000	1,000
Net operating rev over(under) operating exp		-	-	460	4,827	4,000	4,000	4,150	4,150	4,150
Total Expenditures		-	-	-	-	1,000	1,000	1,000	1,000	1,000
Excess (def) of revenues over expenditures		-	-	460	4,827	4,000	4,000	4,150	4,150	4,150
Fund balances at beginning of year		-	-	-	460	5,287	9,287	13,287	17,437	21,587
Lapsed Encumbrances/Est. Appropriations		-	-	-	-	-	-	-	-	
Fund balances at end of year	\$	- \$	- \$	460 \$	5,287 \$	9,287	\$ 13,287 \$	17,437 \$	21,587 \$	25,737

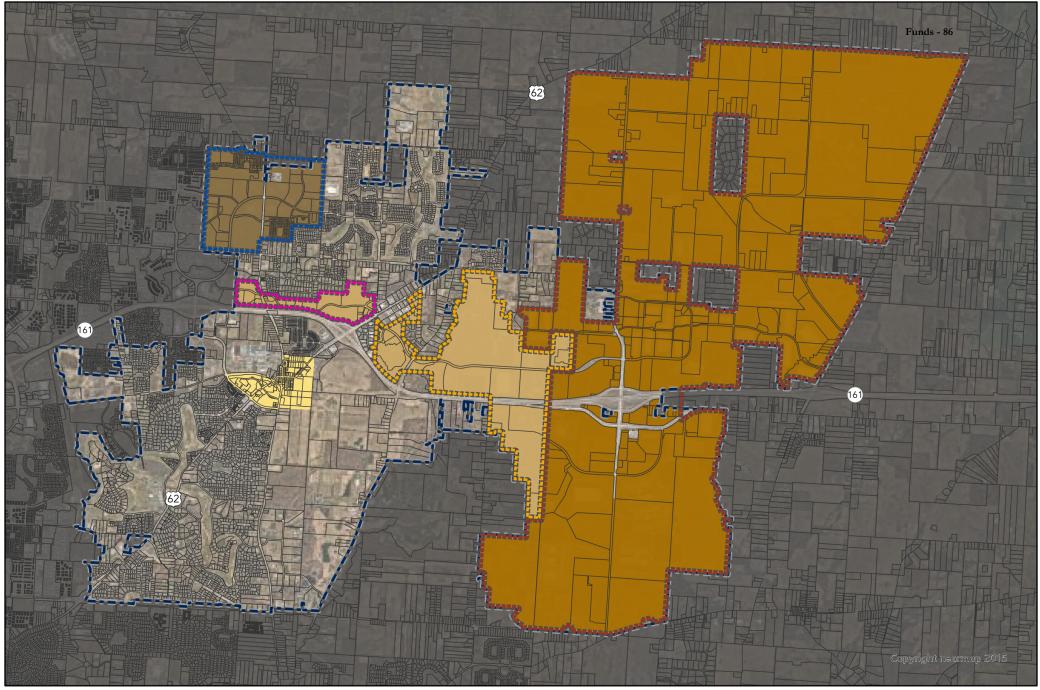
		Su	bdivision Dev	elopment Fu	nd				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Charges for Services	\$ 662,080 \$	397,749 \$	691,845 \$	1,308,854 \$	1,200,000	\$ 1,200,000	\$ 1,236,000	\$ 1,236,000	\$ 1,236,000
Total Operating Revenue	662,080	397,749	691,845	1,308,854	1,200,000	1,200,000	1,236,000	1,236,000	1,236,000
Total Revenues	662,080	397,749	691,845	1,308,854	1,200,000	1,200,000	1,236,000	1,236,000	1,236,000
Community Development	415,021	368,185	515,156	747,712	1,000,000	1,000,000	700,000	700,000	700,000
Total Operating Expenditures	415,021	368,185	515,156	747,712	1,000,000	1,000,000	700,000	700,000	700,000
Net operating rev over(under) operating exp	247,059	29,564	176,689	561,142	200,000	200,000	536,000	536,000	536,000
Total Expenditures	415,021	368,185	515,156	747,712	1,000,000	1,000,000	700,000	700,000	700,000
Excess (def) of revenues over expenditures	247,059	29,564	176,689	561,142	200,000	200,000	536,000	536,000	536,000
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations	690,720	937,779	967,343	1,144,032	1,705,174	1,905,174	2,105,174	2,641,174	3,177,174
Fund balances at end of year	\$ 937,779 \$	967,343 \$	1,144,032 \$	1,705,174 \$	1,905,174	\$ 2,105,174	\$ 2,641,174	\$ 3,177,174	\$ 3,713,174

2024 Annual Budget

			Builder's Es	scrow Fund					
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Licenses & Permits	\$ 347,934 \$	625,434 \$	516,306 \$	1,171,182 \$	700,000	\$ 700,000 \$	721,000 \$	721,000 \$	721,000
Total Operating Revenue	347,934	625,434	516,306	1,171,182	700,000	700,000	721,000	721,000	721,000
Total Revenues	347,934	625,434	516,306	1,171,182	700,000	700,000	721,000	721,000	721,000
Community Development	708,439	404,055	643,183	488,870	600,000	600,000	600,000	600,000	600,000
Total Operating Expenditures	708,439	404,055	643,183	488,870	600,000	600,000	600,000	600,000	600,000
Net operating rev over(under) operating exp	(360,504)	221,379	(126,877)	682,312	100,000	100,000	121,000	121,000	121,000
Total Expenditures	708,439	404,055	643,183	488,870	600,000	600,000	600,000	600,000	600,000
Excess (def) of revenues over expenditures	(360,504)	221,379	(126,877)	682,312	100,000	100,000	121,000	121,000	121,000
Fund balances at beginning of year	1,193,407	832,903	1,054,282	927,405	1,609,717	1,709,717	1,809,717	1,930,717	2,051,717
Lapsed Encumbrances/Est. Appropriations	-	-	(1)	-	-	-	-	-	-
Fund balances at end of year	\$ 832,903 \$	1,054,282 \$	927,405 \$	1,609,717 \$	1,709,717	\$ 1,809,717 \$	1,930,717 \$	2,051,717 \$	2,172,717

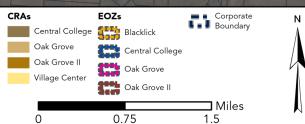
This page is intentionally left blank.







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%).

City of New Albany, Ohio 2024 Annual Budget

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	4,902,104	2,539,796	4,317,073	4,501,216	16,260,189
Total Operating Revenue	4,902,104	2,539,796	4,317,073	4,501,216	16,260,189
Total Revenues	4,902,104	2,539,796	4,317,073	4,501,216	16,260,189
Community Development	4,902,104	2,539,796	4,317,073	4,501,216	16,260,189
Total Operating Expenditures	4,902,104	2,539,796	4,317,073	4,501,216	16,260,189
Net operating rev over(under) operating exp	-	-	-	-	-
Total Expenditures	4,902,104	2,539,796	4,317,073	4,501,216	16,260,189
Excess (def) of revenues over expenditures	-	-	-	-	-
Fund balances at beginning of year	0	-	(0)	-	(0)
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-
Fund balances at end of year	0	-	(0)	-	(0)

2024 Annual Budget

Fund Summaries - Operations - Economic Opportunity Zone

		Oak Grov	e Economic (Opportunity Z	lone Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Income Tax	\$ 4,410,287 \$	4,555,414 \$	4,819,795 \$	3,973,795 \$	4,903,214	\$ 4,902,104	\$ 5,205,397	\$ 5,979,919 \$	5,830,265
Total Operating Revenue	4,410,287	4,555,414	4,819,795	3,973,795	4,903,214	4,902,104	5,205,397	5,979,919	5,830,265
Total Revenues	4,410,287	4,555,414	4,819,795	3,973,795	4,903,214	4,902,104	5,205,397	5,979,919	5,830,265
Community Development	4,410,287	4,555,414	4,819,795	3,973,795	4,447,169	4,902,104	5,205,397	5,979,919	5,830,265
Total Operating Expenditures	4,410,287	4,555,414	4,819,795	3,973,795	4,447,169	4,902,104	5,205,397	5,979,919	5,830,265
Net operating rev over(under) operating exp	-	0	0	(0)	456,045	-	-	-	-
Total Expenditures	4,410,287	4,555,414	4,819,795	3,973,795	4,447,169	4,902,104	5,205,397	5,979,919	5,830,265
Excess (def) of revenues over expenditures	-	0	0	(0)	456,045	-	-	-	-
Fund balances at beginning of year	-	-	0	0	0	0	0	0	0
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	(456,045)	-	-	-	-
Fund balances at end of year	\$ - \$	0 \$	0 \$	0 \$	0	\$ 0	\$ 0	\$ 0 \$	\$ 0

		Central Coll	ege Economic	c Opportunity	y Zone Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Income Tax	\$ 3,010,043 \$	2,141,887 \$	3,460,030 \$	2,493,248 \$	2,602,290	\$ 2,539,796 \$	2,205,013 \$	3,168,772 \$	3,263,497
Total Operating Revenue	3,010,043	2,141,887	3,460,030	2,493,248	2,602,290	2,539,796	2,205,013	3,168,772	3,263,497
Total Revenues	3,010,043	2,141,887	3,460,030	2,493,248	2,602,290	2,539,796	2,205,013	3,168,772	3,263,497
Community Development	3,010,043	2,141,887	3,460,030	2,493,248	2,886,909	2,539,796	2,205,013	3,168,772	3,263,497
Total Operating Expenditures	3,010,043	2,141,887	3,460,030	2,493,248	2,886,909	2,539,796	2,205,013	3,168,772	3,263,497
Net operating rev over(under) operating exp	-	-	0	(0)	(284,619)	-	-	-	-
Total Expenditures	3,010,043	2,141,887	3,460,030	2,493,248	2,886,909	2,539,796	2,205,013	3,168,772	3,263,497
Excess (def) of revenues over expenditures	-	-	0	(0)	(284,619)	-	-	-	-
Fund balances at beginning of year	-	-	-	0	-	-	-	-	-
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$ - \$	- \$	- 0 \$	- \$	284,619		- \$	- \$	-

2024 Annual Budget

Fund Summaries - Operations - Economic Opportunity Zone

		Oak Grove	II Economic	Opportunity	Zone Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Income Tax	\$ 1,840,702 \$	1,702,255 \$	2,838,824 \$	3,669,676 \$	3,937,028	\$ 4,317,073	\$ 4,620,840 \$	5,260,999 \$	5,116,364
Total Operating Revenue	1,840,702	1,702,255	2,838,824	3,669,676	3,937,028	4,317,073	4,620,840	5,260,999	5,116,364
Total Revenues	1,840,702	1,702,255	2,838,824	3,669,676	3,937,028	4,317,073	4,620,840	5,260,999	5,116,364
Community Development	1,840,702	1,702,255	2,838,824	3,669,676	3,518,069	4,317,073	4,620,840	5,260,999	5,116,364
Total Operating Expenditures	1,840,702	1,702,255	2,838,824	3,669,676	3,518,069	4,317,073	4,620,840	5,260,999	5,116,364
Net operating rev over(under) operating exp	-	(0)	(0)	0	418,959	-	-	-	-
Total Expenditures	1,840,702	1,702,255	2,838,824	3,669,676	3,518,069	4,317,073	4,620,840	5,260,999	5,116,364
Excess (def) of revenues over expenditures	-	(0)	(0)	0	418,959	-	-	-	-
Fund balances at beginning of year	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	(418, 959)	-	-	-	-
Fund balances at end of year	\$ - \$	(0) \$	(0) \$	(0) \$	(0)	\$ (0)	\$ (0) \$	5 (0) \$	(0)

		Blacklick	Economic O	pportunity Zo	one Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Income Tax	\$ 3,809,056 \$	3,045,310 \$	4,591,643 \$	3,342,324 \$	2,853,206	\$ 4,501,216	\$ 4,843,264 \$	5,481,773 \$	5,322,101
Total Operating Revenue	 3,809,056	3,045,310	4,591,643	3,342,324	2,853,206	4,501,216	4,843,264	5,481,773	5,322,101
Total Revenues	3,809,056	3,045,310	4,591,643	3,342,324	2,853,206	4,501,216	4,843,264	5,481,773	5,322,101
Community Development	3,809,056	3,045,310	4,591,643	3,342,324	4,115,371	4,501,216	4,843,264	5,481,773	5,322,101
Total Operating Expenditures	3,809,056	3,045,310	4,591,643	3,342,324	4,115,371	4,501,216	4,843,264	5,481,773	5,322,101
Net operating rev over(under) operating exp	-	-	(0)	0	(1,262,165)	-	-	-	-
Total Expenditures	3,809,056	3,045,310	4,591,643	3,342,324	4,115,371	4,501,216	4,843,264	5,481,773	5,322,101
Excess (def) of revenues over expenditures	-	-	(0)	0	(1,262,165)	-	-	-	-
Fund balances at beginning of year	-	-	-	(0)	-	-	-	-	-
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$ - \$	- \$	(0) \$	- \$	1,262,165	\$ -	- \$ - \$	- \$	-

NEW ALBANY

Fund Summaries – Capital & Development – Capital Improvement

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

Capital Improvement Fund:

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

Village Center Improvement Fund:

The Village Center Improvement fund receives 1.5% of the general municipal income tax levied by the City. These revenues are committed for the improvement of the City's Village Center.

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.

2024 Annual Budget

	Capit	tal & Develop	ment - Capital	Improvement			
				Water & Sanitary			
	Capital	Village Center		Sewer	Leisure Trail	Infrastructure	
	Improvement	Improvement	Park Improvement	Improvement	Improvement	Replacement	Total
Income Tax	4,460,825	554,210	1,157,529	_			6,172,564
Charges for Services	70,000		15,000	850,000	20,000	-	955,000
Interest Income	1,000,000	-	370,000	420,000		130,000	1,920,000
Total Operating Revenue	5,530,825	554,210	1,542,529	1,270,000	20,000	130,000	9,047,564
Transfer In	-	5,000,000	_	-	_	500,000	5,500,000
Total Other Resources	-	5,000,000	-	-	-	500,000	5,500,000
Total Revenues	5,530,825	5,554,210	1,542,529	1,270,000	20,000	630,000	14,547,564
Finance	100,000	11,084	30,000	-	-	1,500	142,584
Total Operating Expenditures	100,000	11,084	30,000	-	-	1,500	142,584
Net operating rev over(under) operating exp	5,430,825	5,543,126	1,512,529	1,270,000	20,000	628,500	14,404,980
Land & Buildings	1,650,000	-	1,600,000	-	-	-	3,250,000
Infrastructure	8,550,000	5,500,000	1,100,000	-	-	-	15,150,000
Total Capital Expenditures	10,200,000	5,500,000	2,700,000	-	-	-	18,400,000
Total Expenditures	10,300,000	5,511,084	2,730,000	-	-	1,500	18,542,584
Excess (def) of revenues over expenditures	(4,769,175)	43,126	(1,187,471)	1,270,000	20,000	628,500	(3,995,020)
Fund balances at beginning of year	7,242,317	-	2,585,225	5,666,214	777,537	10,893,462	27,164,756
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-
Fund balances at end of year	2,473,142	43,126	1,397,754	6,936,214	797,537	11,521,962	23,169,736

2024 Annual Budget

			Capital Impro	vement Fund	d					
	2019	2020	2021	2022	2023		2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Р	roposed	Projected	Projected	Projected
Income Tax	\$ 3,049,135 \$	3,101,614 \$	3,866,829 \$	3,833,634 \$	4,444,597	\$	4,460,825 \$	4,631,277 \$	5,477,290 \$	5,197,074
Federal & State Grants	-	161,059	298,021	800,618	723,000		-	500,000	9,000,000	-
Charges for Services	35,840	37,397	51,806	48,825	75,000		70,000	72,100	74,263	76,491
Interest Income	391,253	173,960	85,838	257,721	600,000		1,000,000	1,030,000	1,060,900	1,092,727
Other Revenue	-	227,142	80,000	116	-		-	-	-	-
Total Operating Revenue	3,476,228	3,701,172	4,382,493	4,940,915	5,842,597		5,530,825	6,233,377	15,612,453	6,366,292
Debt Proceeds	-	-	-	-	2,275,000		-	1,750,000	-	-
Transfer In	2,500,000	-	8,000,000	500,000	7,500,000		-	-	2,500,000	-
Total Other Resources	2,500,000	-	8,000,000	500,000	9,775,000		-	1,750,000	2,500,000	-
Total Revenues	5,976,228	3,701,172	12,382,493	5,440,915	15,617,597		5,530,825	7,983,377	18,112,453	6,366,292
Finance	60,732	61,696	76,383	75,143	80,000		100,000	92,626	109,546	103,941
Total Operating Expenditures	60,732	61,696	76,383	75,143	80,000		100,000	92,626	109,546	103,941
Net operating rev over(under) operating exp	5,915,496	3,639,476	12,306,110	5,365,772	15,537,597		5,430,825	7,890,751	18,002,907	6,262,350
Land & Buildings	1,782,792	84,953	2,920,073	5,019,515	7,485,000		1,650,000	200,000	2,700,000	200,000
Infrastructure	7,566,584	5,066,236	4,126,163	4,850,194	11,121,000		8,550,000	9,900,000	13,300,000	2,750,000
Total Capital Expenditures	9,349,376	5,151,189	7,046,235	9,869,709	18,606,000		10,200,000	10,100,000	16,000,000	2,950,000
Total Expenditures	9,410,109	5,212,885	7,122,619	9,944,852	18,686,000		10,300,000	10,192,626	16,109,546	3,053,941
Excess (def) of revenues over expenditures	(3,433,880)	(1,511,712)	5,259,875	(4,503,937)	(3,068,403)		(4,769,175)	(2,209,249)	2,002,907	3,312,350
Fund balances at beginning of year	7,435,083	4,396,174	3,383,559	9,750,187	5,310,721		7,242,317	2,473,142	263,894	2,266,801
Lapsed Encumbrances/Est. Appropriations	394,971	499,097	1,106,754	64,471	5,000,000		-	-	-	-
Fund balances at end of year	\$ 4,396,174 \$	3,383,559 \$	9,750,187 \$	5,310,721 \$	7,242,317	\$	2,473,142 \$	263,894 \$	2,266,801 \$	5,579,151

2024 Annual Budget

			Village	e Center Im	provemen	t Fund					
	2019	2020	2	021	2022	2023		2024	2025	2026	2027
	Actual	Actual	Ac	ctual	Actual	Amended		Proposed	Projected	Projected	Projected
Income Tax	\$	- \$	- \$	- \$	-	\$	- \$	554,210	\$ 576,064 \$	680,677	\$ 645,371
Total Operating Revenue		-	-	-	-		-	554,210	576,064	680,677	645,371
Transfer In		-	-	-	-		-	5,000,000	-	-	-
Total Other Resources		-	-	-	-		-	5,000,000	-	-	-
Total Revenues		-	-	-	-		-	5,554,210	576,064	680,677	645,371
Finance			-	-	-		-	11,084	11,521	13,614	12,907
Total Operating Expenditures		-	-	-	-		-	11,084	11,521	13,614	12,907
Net operating rev over(under) operating exp		-	-	-	-		-	5,543,126	564,543	667,064	632,464
Infrastructure		-	-	-	-		-	5,500,000	-	-	-
Total Capital Expenditures		-	-	-	-		-	5,500,000	-	-	-
Total Expenditures		-	-	-	-		-	5,511,084	11,521	13,614	12,907
Excess (def) of revenues over expenditures		-	-	-	-		-	43,126	564,543	667,064	632,464
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations		-	-	-	-		-	-	43,126	607,669	1,274,733
Fund balances at end of year	\$	- \$	- \$	- \$	-	\$	- \$	43,126	\$ 607,669 \$	6 1,274,733	\$ 1,907,196

2024 Annual Budget

			Park Impro	vement Fund					
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Income Tax	\$ 750,188 \$	774,693 \$	966,866 \$	958,108 \$	1,250,000	\$ 1,157,529 \$	\$ 1,444,047 \$	1,490,579 \$	1,598,060
Federal & State Grants	-	-	1,000,000	-	-	-	-	-	
Charges for Services	7,500	7,650	196,150	8,250	15,000	15,000	15,450	15,914	16,39
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Interest Income	143,980	93,908	35,672	81,806	190,000	370,000	381,100	392,533	404,309
Other Revenue	30,213	-	-	3,000	-	-	-	-	
Total Operating Revenue	931,881	876,251	2,198,688	1,051,165	1,455,000	1,542,529	1,840,597	1,899,026	2,018,760
Transfer In	-	-	-	500,000	1,000,000	-	1,000,000	-	
Total Other Resources	-	-	-	500,000	1,000,000	-	1,000,000	-	
Total Revenues	931,881	876,251	2,198,688	1,551,165	2,455,000	1,542,529	2,840,597	1,899,026	2,018,760
Finance	14,941	15,410	19,099	18,780	25,000	30,000	28,881	29,812	31,961
Total Operating Expenditures	14,941	15,410	19,099	18,780	25,000	30,000	28,881	29,812	31,961
Net operating rev over(under) operating exp	916,940	860,841	2,179,589	1,532,385	2,430,000	1,512,529	2,811,716	1,869,214	1,986,799
Vehicles, Machinery & Equipment	-	-	15,000	-	-	-	-	-	
Land & Buildings	12,359	2,045,297	50,686	3,613,904	2,420,000	1,600,000	2,962,000	275,000	1,300,000
Infrastructure	79,328	485,097	285,055	398,000	600,000	1,100,000	600,000	550,000	550,000
Total Capital Expenditures	91,687	2,530,394	350,741	4,011,904	3,020,000	2,700,000	3,562,000	825,000	1,850,000
Total Expenditures	106,628	2,545,803	369,841	4,030,684	3,045,000	2,730,000	3,590,881	854,812	1,881,961
Excess (def) of revenues over expenditures	825,253	(1,669,552)	1,828,848	(2,479,519)	(590,000)	(1,187,471)	(750,284)	1,044,214	136,799
Fund balances at beginning of year	3,214,030	4,100,245	2,436,186	4,265,766	1,875,225	2,585,225	1,397,754	647,470	1,691,684
Lapsed Encumbrances/Est. Appropriations	60,963	5,493	732	88,978	1,300,000	-	-	-	
Fund balances at end of year	\$ 4,100,245 \$	2,436,186 \$	4,265,766 \$	1,875,225 \$	2,585,225	\$ 1,397,754 \$	647,470 \$	1,691,684 \$	1,828,483

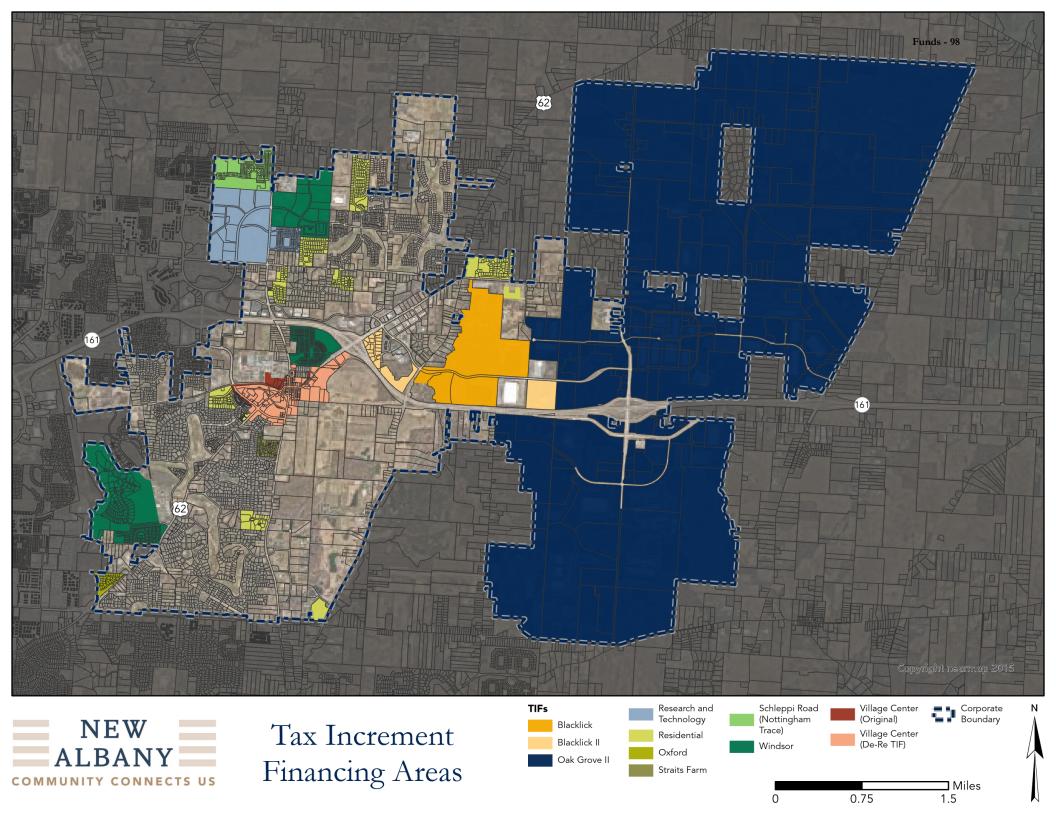
2024 Annual Budget

		Water &	Sanitary Sew	er Improvem	ent Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Charges for Services	\$ 1,968,383 \$	740,209 \$	679,643 \$	1,353,721 \$	825,000	\$ 850,000	\$ 875,500 \$	901,765	928,818
Interest Income	96,356	113,888	45,061	82,186	350,000	420,000	432,600	445,578	458,945
Total Operating Revenue	2,064,739	854,097	724,705	1,435,907	1,175,000	1,270,000	1,308,100	1,347,343	1,387,763
Debt Proceeds	20,948,276	5,584,728	7,288,738	8,064,117	1,811,954	-	-	-	-
Transfer In	-	750,000	-	-	-	-	-	-	-
Total Other Resources	20,948,276	6,334,728	7,288,738	8,064,117	1,811,954	-	-	-	-
Total Revenues	23,013,014	7,188,824	8,013,443	9,500,024	2,986,954	1,270,000	1,308,100	1,347,343	1,387,763
Net operating rev over(under) operating exp	23,013,014	7,188,824	8,013,443	9,500,024	2,986,954	1,270,000	1,308,100	1,347,343	1,387,763
Vehicles, Machinery & Equipment	-	-	-	10,246	75,000	-	-	-	-
Land & Buildings	-	321,909	158,826	-	-	-	-	-	-
Infrastructure	14,179,247	11,673,006	8,533,601	1,430,196	-	-	-	-	-
Total Capital Expenditures	14,179,247	11,994,915	8,692,428	1,440,442	75,000	-	-	-	-
Transfer to Debt Service	220,513	111,733	-	-	-	-	-	-	-
Total Transfers/Advances to Other Funds	220,513	111,733	-	-	-	-	-	-	-
Total Expenditures	14,399,760	12,106,648	8,692,428	1,440,442	75,000	-	-	-	-
Excess (def) of revenues over expenditures	8,613,254	(4,917,823)	(678,985)	8,059,582	2,911,954	1,270,000	1,308,100	1,347,343	1,387,763
Fund balances at beginning of year	(11,101,640)	(1,615,257)	(5,250,005)	(5,840,967)	2,754,260	5,666,214	6,936,214	8,244,314	9,591,657
Lapsed Encumbrances/Est. Appropriations	 873,129	1,283,075	88,023	535,645	-	-	-	-	-
Fund balances at end of year	\$ (1,615,257) \$	(5,250,005) \$	(5,840,967) \$	2,754,260 \$	5,666,214	\$ 6,936,214	\$ 8,244,314 \$	9,591,657	10,979,421
Remaining Balance of Debt Service Payments	\$ 332,246 \$	- \$	- \$	- \$	-	\$ -	\$ - \$	- \$	- 3
Amount Reserve for Equipment Replacement	\$ 108,203 \$	469,280 \$	534,604 \$	628,154 \$	740,535	\$ 825,590	\$ 915,826 \$	1,011,557	\$ 1,095,298
Total Balance Reserved	\$ 440,449 \$	469,280 \$	534,604 \$	628,154 \$	740,535	\$ 825,590	\$ 915,826 \$, , , ,	, ,
Excess Balance	\$ (2,055,706) \$	(5,719,285) \$	(6,375,571) \$	2,126,107 \$	4,925,680	\$ 6,110,624	\$ 7,328,488 \$	8,580,100	9,884,123

2024 Annual Budget

		Lei	sure Trail Im	provement Fu	ınd				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Charges for Services	\$ 17,370 \$	29,257 \$	47,001 \$	29,492 \$	684,000	\$ 20,000	\$ 20,600	\$ 21,218 \$	21,855
Total Operating Revenue	 17,370	29,257	47,001	29,492	684,000	20,000	20,600	21,218	21,855
Total Revenues	17,370	29,257	47,001	29,492	684,000	20,000	20,600	21,218	21,855
Net operating rev over(under) operating exp	17,370	29,257	47,001	29,492	684,000	20,000	20,600	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	(11,865)	29,257	47,001	(270,508)	684,000	20,000	20,600	21,218	21,855
Fund balances at beginning of year	299,620	287,755	317,045	364,045	93,537	777,537	797,537	818,137	839,355
Lapsed Encumbrances/Est. Appropriations	-	33	-	-	-	-	-	-	-
Fund balances at end of year	\$ 287,755 \$	317,045 \$	364,045 \$	93,537 \$	777,537	\$ 797,537	\$ 818,137 \$	\$ 839,355 \$	861,210

		Inf	rastructure Re	eplacement F	und					
	2019	2020	2021	2022	2023		2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Рі	roposed	Projected	Projected	Projected
Interest Income	\$ 368,050 \$	165,008 \$	73,139 \$	44,690 \$	125,000	\$	130,000	\$ 133,900 \$	\$ 137,917 \$	142,055
Total Operating Revenue	368,050	165,008	73,139	44,690	125,000		130,000	133,900	137,917	142,055
Transfer In	-	-	-	-	-		500,000	500,000	500,000	500,000
Total Other Resources	-	-	-	-	-		500,000	500,000	500,000	500,000
Total Revenues	368,050	165,008	73,139	44,690	125,000		630,000	633,900	637,917	642,055
Finance	-	392	812	680	17,500		1,500	1,545	1,591	1,639
Total Operating Expenditures	-	392	812	680	17,500		1,500	1,545	1,591	1,639
Net operating rev over(under) operating exp	368,050	164,617	72,326	44,010	107,500		628,500	632,355	636,326	640,415
Total Expenditures	-	392	812	680	17,500		1,500	1,545	1,591	1,639
Excess (def) of revenues over expenditures	368,050	164,617	72,326	44,010	107,500		628,500	632,355	636,326	640,415
Fund balances at beginning of year	10,136,959	10,505,008	10,669,625	10,741,952	10,785,962		10,893,462	11,521,962	12,154,317	12,790,643
Lapsed Encumbrances/Est. Appropriations	-	-	1	-	-		-	-	-	-
Fund balances at end of year	\$ 10,505,008 \$	10,669,625 \$	10,741,952 \$	10,785,962 \$	10,893,462	\$	11,521,962	\$ 12,154,317 \$	\$ 12,790,643 \$	13,431,058



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.

NEWALBANY

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.

2024 Annual Budget

Fund Summaries - Capital & Development - TIF - Residential

С	apital & Develo	pment - Tax I	Increment Fina	ncing (TIF) - F	Residential		
		Wentworth			R	ichmond Square	
	Windsor TIF	Crossing TIF	Hawksmoor TIF	Enclave TIF	Saunton TIF	TIF	Tidewater I TIF
Payments in Lieu of Taxes	3,530,100	349,650	187,950	58,800	154,350	196,350	367,500
Rollback & Homestead	273,105	36,855	17,220	6,930	15,435	19,688	37,695
Total Operating Revenue	3,803,205	386,505	205,170	65,730	169,785	216,038	405,195
Total Revenues	3,803,205	386,505	205,170	65,730	169,785	216,038	405,195
General Administration	855,000	158,000	90,000	29,000	72,000	90,000	171,000
Total Operating Expenditures	855,000	158,000	90,000	29,000	72,000	90,000	171,000
Net operating rev over(under) operating exp	2,948,205	228,505	115,170	36,730	97,785	126,038	234,195
Transfer to Debt Service	721,737	160,000	132,101	30,000	120,000	105,282	300,000
Total Transfers/Advances to Other Funds	721,737	160,000	132,101	30,000	120,000	105,282	300,000
Total Expenditures	1,576,737	318,000	222,101	59,000	192,000	195,282	471,000
Excess (def) of revenues over expenditures	2,226,468	68,505	(16,931)	6,730	(22,215)	20,756	(65,805)
Fund balances at beginning of year	51,212	812,740	377,235	26,998	221,194	204,354	417,143
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-
Fund balances at end of year	2,277,680	881,245	360,304	33,728	198,979	225,109	351,338

City of New Albany, Ohio 2024 Annual Budget Fund Summaries - Capital & Development - TIF - Residential (continued)

Capita	l & Development -	Tax Increm	nent Financing	(TIF) - Resider	ntial (continu	ed)	
	U	pper Clarenton					
	Ealy Crossing TIF	TIF	Balfour Green TIF	Straits Farm TIF	Oxford TIF	Schleppi (Res.) TIF	Total
Payments in Lieu of Taxes	367,500	563,850	27,300	331,800	106,050	213,150	6,454,350
Rollback & Homestead	38,063	58,905	2,783	34,335	11,550	-	552,563
Total Operating Revenue	405,563	622,755	30,083	366,135	117,600	213,150	7,006,913
Total Revenues	405,563	622,755	30,083	366,135	117,600	213,150	7,006,913
General Administration	172,000	262,000	14,000	366,135	27,000	98,000	2,404,135
Total Operating Expenditures	172,000	262,000	14,000	366,135	27,000	98,000	2,404,135
Net operating rev over(under) operating exp	233,563	360,755	16,083	-	90,600	115,150	4,602,778
Transfer to Debt Service	250,000	292,100	17,130	-	-	-	2,128,350
Total Transfers/Advances to Other Funds	250,000	292,100	17,130	-	90,600	115,150	2,334,100
Total Expenditures	422,000	554,100	31,130	366,135	117,600	213,150	4,738,235
Excess (def) of revenues over expenditures	(16,438)	68,655	(1,048)	-	-	-	2,268,678
Fund balances at beginning of year	273,254	1,327,526	91,580	-	0	0	3,803,237
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-
Fund balances at end of year	256,816	1,396,181	90,533	-	0	0	6,071,915

2024 Annual Budget

		Winds	or Tax Incren	nent Financii	ng Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 2,444,907 \$	2,502,014 \$	2,723,561 \$	2,911,116 \$	3,362,000	\$ 3,530,100	\$ 3,636,003 \$	3,672,363	3,709,087
Rollback & Homestead	259,137	268,347	271,294	252,177	260,100	273,105	281,298	284,111	286,952
Other Revenue	-	-	-	-	550,000	-	-	-	-
Total Operating Revenue	2,704,044	2,770,361	2,994,855	3,163,293	4,172,100	3,803,205	3,917,301	3,956,474	3,996,039
Total Revenues	2,704,044	2,770,361	2,994,855	3,163,293	4,172,100	3,803,205	3,917,301	3,956,474	3,996,039
General Administration	735,988	772,574	647,889	1,967,099	800,000	855,000	863,550	872,186	880,907
Total Operating Expenditures	735,988	772,574	647,889	1,967,099	800,000	855,000	863,550	872,186	880,907
Net operating rev over(under) operating exp	1,968,057	1,997,787	2,346,967	1,196,193	3,372,100	2,948,205	3,053,751	3,084,289	3,115,132
Land & Buildings		-	-	4,000,000	1,900,000	-	-	-	-
Infrastructure	-	-	-	-	5,000,000	-	-	-	-
Total Capital Expenditures	-	-	-	4,000,000	6,900,000	-	-	-	-
Transfer to Debt Service	727,361	723,858	725,115	726,015	726,556	721,737	736,680	735,906	724,773
Total Transfers/Advances to Other Funds	727,361	723,858	725,115	726,015	726,556	721,737	736,680	735,906	724,773
Total Expenditures	1,463,349	1,496,432	1,373,004	6,693,114	8,426,556	1,576,737	1,600,230	1,608,092	1,605,681
Excess (def) of revenues over expenditures	1,240,695	1,273,929	1,621,851	(3,529,822)	(4,254,456)	2,226,468	2,317,071	2,348,383	2,390,358
Fund balances at beginning of year	2,599,014	3,839,710	5,113,639	6,735,490	3,205,668	51,212	2,277,680	4,594,751	6,943,134
Lapsed Encumbrances/Est. Appropriations	-	-	(0)	(0)	1,100,000	-	-	-	-
Fund balances at end of year	\$ 3,839,710 \$	5,113,639 \$	6,735,490 \$	3,205,668 \$	51,212	\$ 2,277,680	\$ 4,594,751 \$	6,943,134	9,333,492

2024 Annual Budget

		V	Ventworth	Crossi	ng Ta	x Ir	ncrement F	ina	ancing Fun	d					
	2019		2020	202	1		2022		2023		2024	2025	2026		2027
	Actual	4	Actual	Actu	al		Actual		Amended		Proposed	Projected	Projected	P	rojected
Payments in Lieu of Taxes	\$ 276,538	\$	279,779	5 5	298,389	\$	303,692	\$	333.000	\$	349,650	\$ 360,140	\$ 363,741	\$	367,378
Rollback & Homestead	37,045		37,051		38,364		35,191		35,100		36,855	37,961	38,340		38,724
Total Operating Revenue	313,583		316,830		336,753		338,883		368,100		386,505	398,100	402,081		406,102
Total Revenues	313,583		316,830	5	336,753		338,883		368,100		386,505	398,100	402,081		406,102
General Administration	111,193		117,353		98,181		137,845		120,000		158,000	162,740	167,622		172,651
Total Operating Expenditures	111,193		117,353		98,181		137,845		120,000		158,000	162,740	167,622		172,651
Net operating rev over(under) operating exp	202,390		199,477	2	238,572		201,038		248,100		228,505	235,360	234,459		233,451
Transfer to Debt Service	90,000		104,876		160,000		160,000		160,000		160,000	160,000	160,000		160,000
Total Transfers/Advances to Other Funds	90,000		104,876		160,000		160,000		160,000		160,000	160,000	160,000		160,000
Total Expenditures	201,193		222,229	0	258,181		297,845		280,000		318,000	322,740	327,622		332,651
Excess (def) of revenues over expenditures	112,390		94,601		78,572		41,038		88,100		68,505	75,360	74,459		73,451
Fund balances at beginning of year	398,039		510,429	(605,030		683,602		724,640		812,740	881,245	956,605		1,031,064
Lapsed Encumbrances/Est. Appropriations	-		-		(0)		-		-		-	-	-		-
Fund balances at end of year	\$ 510,429	\$	605,030 \$	\$ (583,602	\$	724,640	\$	812,740	\$	881,245	\$ 956,605	\$ 1,031,064	\$	1,104,515

2024 Annual Budget

		Hawksm	oor Tax Incr	ement Financ	ing Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 138.076 \$	131.889 \$	149.898 \$	136.098 \$	179.000	\$ 187,950	\$ 193,589	\$ 195,524	\$ 197.480
Rollback & Homestead	17,800	17,264	17,814	16,299	16,400	17,220	17,737	17,914	18,093
Total Operating Revenue	155,876	149,153	167,711	152,397	195,400	205,170	211,325	213,438	215,573
Total Revenues	155,876	149,153	167,711	152,397	195,400	205,170	211,325	213,438	215,573
General Administration	56,661	56,229	49,458	62,001	63,000	90,000	92,700	95,481	98,345
Total Operating Expenditures	56,661	56,229	49,458	62,001	63,000	90,000	92,700	95,481	98,345
Net operating rev over(under) operating exp	99,215	92,923	118,253	90,396	132,400	115,170	118,625	117,957	117,227
Transfer to Debt Service	76,201	76,201	96,201	96,201	102,101	132,101	132,101	129,651	127,201
Total Transfers/Advances to Other Funds	76,201	76,201	96,201	96,201	102,101	132,101	132,101	129,651	127,201
Total Expenditures	132,861	132,430	145,659	158,202	165,101	222,101	224,801	225,132	225,546
Excess (def) of revenues over expenditures	23,014	16,722	22,052	(5,805)	30,299	(16,931)	(13,476)	(11,694)	(9,974)
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations	290,954	313,968	330,691 (1)	352,742	346,936	377,235	360,304	346,829	335,135
Fund balances at end of year	\$ 313,968 \$	330,691 \$	352,742 \$	346,936 \$	377,235	\$ 360,304	\$ 346,829	\$ 335,135	\$ 325,161

2024 Annual Budget

Enclave Tax Increment Financing Fund													
	2019 Actual		2020	2021	2022	2023	2024	2025	2026	2027			
			Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected			
Payments in Lieu of Taxes	\$	48,753 \$	54,136 \$	53,481 \$	55,017 \$	56,000	\$ 58,800	\$ 60,564	61,170	61,781			
Rollback & Homestead		6,835	6,801	6,988	6,358	6,600	6,930	7,138	7,209	7,281			
Total Operating Revenue		55,588	60,937	60,469	61,375	62,600	65,730	67,702	68,379	69,063			
Total Revenues		55,588	60,937	60,469	61,375	62,600	65,730	67,702	68,379	69,063			
General Administration		19,929	22,796	17,509	24,956	21,500	29,000	29,870	30,766	31,689			
Total Operating Expenditures		19,929	22,796	17,509	24,956	21,500	29,000	29,870	30,766	31,689			
Net operating rev over(under) operating exp		35,659	38,141	42,960	36,419	41,100	36,730	37,832	37,613	37,374			
Transfer to Debt Service		50,000	50,000	60,000	60,000	60,000	30,000	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	30,000			
Total Expenditures		69,929	72,796	77,509	84,956	81,500	59,000	59,870	60,766	61,689			
Excess (def) of revenues over expenditures		(14,341)	(11,859)	(17,040)	(23,581)	(18,900)	6,730	7,832	7,613	7,374			
Fund balances at beginning of year		112,719	98,379	86,520	69,479	45,898	26,998	33,728	41,560	49,173			
Lapsed Encumbrances/Est. Appropriations		-	-	(0)	-	-	-	-	-	-			
Fund balances at end of year	\$	98,379 \$	86,520 \$	69,479 \$	45,898 \$	26,998	\$ 33,728	\$ 41,560 \$	\$ 49,173 \$	56,546			

2024 Annual Budget

Saunton Tax Increment Financing Fund													
	2019		2020	2021	2022	2023	2024		2025	2026	2027		
		Actual	Actual	Actual	Actual	Amended	Pro	posed	Projected	Projected	Projected		
Payments in Lieu of Taxes	\$	117.342 \$	113.841 \$	122.588	5 125.080 \$	147.000	\$	154,350	\$ 158,981	\$ 160,570	\$ 162.176		
Rollback & Homestead	π	15,383	15,316	16,010	14,512	14,700	Ŧ	15,435	15,898	16,057	16,218		
Total Operating Revenue		132,726	129,157	138,598	139,591	161,700		169,785	174,879	176,627	178,394		
Total Revenues		132,726	129,157	138,598	139,591	161,700		169,785	174,879	176,627	178,394		
General Administration		47,611	47,740	40,481	56,893	49,500		72,000	74,160	76,385	78,676		
Total Operating Expenditures		47,611	47,740	40,481	56,893	49,500		72,000	74,160	76,385	78,676		
Net operating rev over(under) operating exp		85,115	81,417	98,117	82,698	112,200		97,785	100,719	100,243	99,717		
Transfer to Debt Service		75,000	80,000	120,000	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	120,000		
Total Expenditures		122,611	127,740	160,481	176,893	169,500		192,000	194,160	196,385	198,676		
Excess (def) of revenues over expenditures		10,115	1,417	(21,883)	(37,302)	(7,800)		(22,215)	(19,281)	(19,757)	(20,283)		
Fund balances at beginning of year Lapsed Encumbrances/Est. Appropriations		276,645	286,759	288,176	266,296	228,994		221,194	198,979	179,698	159,940		
Fund balances at end of year	\$	286,759 \$	288,176 \$	266,296	3 228,994 \$	221,194	\$	198,979		\$ 159,940	\$ 139,657		

2024 Annual Budget

Richmond Square Tax Increment Financing Fund																		
	2019 Actual			2020		2021		2022		2023		2024		2025		2026		2027
				Actual	Actu	Actual		Actual		Amended		Proposed		Projected		Projected		Projected
Payments in Lieu of Taxes	\$	134,209	\$	152,877	5	162,223	\$	164,692 \$	5	187.000	\$	196,350	\$	202,241	\$	204,263	\$	206,306
Rollback & Homestead	-	17,767		19,698	-	20,823	-	18,667		18,750	-	19,688		20,278		20,481		20,686
Total Operating Revenue		151,977		172,575		183,045		183,360		205,750		216,038		222,519		224,744		226,991
Total Revenues		151,977		172,575		183,045		183,360		205,750		216,038		222,519		224,744		226,991
General Administration		54,265		64,627		53,600		75,028		63,500		90,000		92,700		95,481		98,345
Total Operating Expenditures		54,265		64,627		53,600		75,028		63,500		90,000		92,700		95,481		98,345
Net operating rev over(under) operating exp		97,712		107,948		129,445		108,332		142,250		126,038		129,819		129,263		128,646
Transfer to Debt Service		85,281		85,281		105,281		105,283		105,283		105,282		88,381		88,381		88,381
Total Transfers/Advances to Other Funds		85,281		85,281		105,281		105,283		105,283		105,282		88,381		88,381		88,381
Total Expenditures		139,546		149,908		158,882		180,311		168,783		195,282		181,081		183,862		186,726
Excess (def) of revenues over expenditures		12,431		22,667		24,163		3,049		36,967		20,756		41,438		40,882		40,265
Fund balances at beginning of year		105,076		117,507		140,174		164,338		167,387		204,354		225,109		266,547		307,429
Lapsed Encumbrances/Est. Appropriations		-		-		1		-		-		-		-		-		-
Fund balances at end of year	\$	117,507	\$	140,174	5	164,338	\$	167,387 \$	\$	204,354	\$	225,109	\$	266,547	\$	307,429	\$	347,694

2024 Annual Budget

		Tidewate	er I Tax Incre	ement Financ	ing Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 308,323 \$	307,414 \$	303,865 \$	318,887 \$	350,000	\$ 367,500	\$ 378,525 \$	382,310	\$ 386,133
Rollback & Homestead	40,374	40,957	39,779	36,229	35,900	37,695	38,826	39,214	39,606
Other Revenue	-	-	-	157,199	-	-	-	-	-
Total Operating Revenue	348,697	348,371	343,644	512,314	385,900	405,195	417,351	421,524	425,740
Total Revenues	348,697	348,371	343,644	512,314	385,900	405,195	417,351	421,524	425,740
General Administration	124,736	128,942	99,113	144,916	122,500	171,000	176,130	181,414	186,856
Land & Building Maintenance	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	124,736	128,942	99,113	144,916	122,500	171,000	176,130	181,414	186,856
Net operating rev over(under) operating exp	223,961	219,429	244,531	367,398	263,400	234,195	241,221	240,110	238,883
Transfer to Debt Service	125,000	135,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Total Transfers/Advances to Other Funds	125,000	135,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Total Expenditures	249,736	263,942	399,113	444,916	422,500	471,000	476,130	481,414	486,856
Excess (def) of revenues over expenditures	98,961	84,429	(55,469)	67,398	(36,600)	(65,805)	(58,779)	(59,890)	(61,117)
Fund balances at beginning of year	258,426	357,387	441,816	386,345	453,743	417,143	351,338	292,559	232,670
Lapsed Encumbrances/Est. Appropriations	 -	-	(1)	-	-	-	-	-	-
Fund balances at end of year	\$ 357,387 \$	441,816 \$	386,345 \$	453,743 \$	417,143	\$ 351,338	\$ 292,559 \$	232,670	\$ 171,553

2024 Annual Budget

		Ealy Cros	sing Tax Inci	ement Finan	cing Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 276,091 \$	282,910 \$	306,847 \$	316,658 \$	350,000	\$ 367,500	\$ 378,525 \$	382,310 \$	386,133
Rollback & Homestead	34,985	37,328	37,373	35,414	36,250	38,063	39,204	39,596	39,992
Other Revenue	-	-	-	157,199	-	-	-	-	-
Total Operating Revenue	311,076	320,238	344,219	509,271	386,250	405,563	417,729	421,907	426,126
Total Revenues	311,076	320,238	344,219	509,271	386,250	405,563	417,729	421,907	426,126
General Administration	111,632	119,480	101,399	144,305	124,000	172,000	177,160	182,475	187,949
Total Operating Expenditures	111,632	119,480	101,399	144,305	124,000	172,000	177,160	182,475	187,949
Net operating rev over(under) operating exp	199,444	200,758	242,820	364,967	262,250	233,563	240,569	239,432	238,177
Transfer to Debt Service	150,000	150,000	300,000	300,000	300,000	250,000	250,000	225,000	225,000
Total Transfers/Advances to Other Funds	150,000	150,000	300,000	300,000	300,000	250,000	250,000	225,000	225,000
Total Expenditures	261,632	269,480	401,399	444,305	424,000	422,000	427,160	407,475	412,949
Excess (def) of revenues over expenditures	49,444	50,758	(57,180)	64,967	(37,750)	(16,438)	(9,431)	14,432	13,177
Fund balances at beginning of year	203,014	252,458	303,216	246,037	311,004	273,254	256,816	247,386	261,818
Lapsed Encumbrances/Est. Appropriations	-	-	1	-	-	-	-	-	-
Fund balances at end of year	\$ 252,458 \$	303,216 \$	246,037 \$	311,004 \$	273,254	\$ 256,816	\$ 247,386 \$	261,818 \$	274,994

2024 Annual Budget

			Upper Clar	enton Tax In	crement Fina	ncing Fund					
		2019	2020	2021	2022	2023		2024	2025	2026	2027
		Actual	Actual	Actual	Actual	Amended	Pr	roposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$	450,297 \$	448,650 \$	464.386 \$	481,483 \$	537,000	\$	563,850	\$ 580.766	\$ 586,573	\$ 592.439
Rollback & Homestead	Ŧ	60,023	59,691	61,582	56,084	56,100	Ŧ	58,905	60,672	61,279	61,892
Total Operating Revenue		510,320	508,341	525,969	537,567	593,100		622,755	641,438	647,852	654,331
Total Revenues		510,320	508,341	525,969	537,567	593,100		622,755	641,438	647,852	654,331
General Administration		183,020	188,159	152,511	219,225	185,000		262,000	269,860	277,956	286,294
Total Operating Expenditures		183,020	188,159	152,511	219,225	185,000		262,000	269,860	277,956	286,294
Net operating rev over(under) operating exp		327,300	320,182	373,458	318,342	408,100		360,755	371,578	369,896	368,036
Transfer to Debt Service		80,000	80,000	249,475	235,225	235,225		292,100	292,100	317,100	297,350
Total Transfers/Advances to Other Funds		80,000	80,000	249,475	235,225	235,225		292,100	292,100	317,100	297,350
Total Expenditures		263,020	268,159	401,986	454,450	420,225		554,100	561,960	595,056	583,644
Excess (def) of revenues over expenditures		247,300	240,182	123,983	83,117	172,875		68,655	79,478	52,796	70,686
Fund balances at beginning of year		460,068	707,368	947,550	1,071,534	1,154,651		1,327,526	1,396,181	1,475,659	1,528,455
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$	- 707,368 \$	- 947,550 \$	1,071,534 \$	1,154,651 \$	1,327,526	\$	1,396,181	\$ 1,475,659	\$ 1,528,455	\$ 1,599,141

2024 Annual Budget

		Balfour	Green Tax Inc	rement Finar	ncing Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 23,627	\$ 23,270 \$	22,562 \$	23,260 \$	26,000	\$ 27,300	\$ 28,119 \$	28,400	\$ 28,684
Rollback & Homestead	3,103	3,034	2,917	2,654	2,650	2,783	2,866	2,895	2,924
Total Operating Revenue	26,730	26,304	25,480	25,915	28,650	30,083	30,985	31,295	31,608
Total Revenues	26,730	26,304	25,480	25,915	28,650	30,083	30,985	31,295	31,608
General Administration	9,522	9,729	7,296	10,538	11,500	14,000	14,420	14,853	15,298
Total Operating Expenditures	9,522	9,729	7,296	10,538	11,500	14,000	14,420	14,853	15,298
Net operating rev over(under) operating exp	17,208	16,575	18,184	15,377	17,150	16,083	16,565	16,442	16,310
Transfer to Debt Service	12,130	12,130	17,130	17,130	17,130	17,130	18,380	24,130	24,130
Total Transfers/Advances to Other Funds	12,130	12,130	17,130	17,130	17,130	17,130	18,380	24,130	24,130
Total Expenditures	21,652	21,859	24,425	27,668	28,630	31,130	32,800	38,983	39,428
Excess (def) of revenues over expenditures	5,079	4,445	1,054	(1,753)	20	(1,048)	(1,815)	(7,688)	(7,820)
Fund balances at beginning of year	82,736	87,815	92,260	93,313	91,560	91,580	90,533	88,718	81,030
Lapsed Encumbrances/Est. Appropriations	 -	-	(1)	-	-	-	-	-	-
Fund balances at end of year	\$ 87,815 \$	§ 92,260 \$	93,313 \$	91,560 \$	91,580	\$ 90,533	\$ 88,718 \$	81,030 \$	\$ 73,209

2024 Annual Budget

		Straits Fa	arm Tax Incre	ement Financ	ing Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 278,281 \$	288,966 \$	265,933 \$	289,852 \$	316,000	\$ 331,800	\$ 341,754 \$	345,172	\$ 348,623
Rollback & Homestead	36,836	38,176	35,798	32,737	32,700	34,335	35,365	35,719	36,076
Total Operating Revenue	315,117	327,141	301,731	322,588	348,700	366,135	377,119	380,890	384,699
Total Revenues	315,117	327,141	301,731	322,588	348,700	366,135	377,119	380,890	384,699
General Administration	296,753	345,506	300,395	322,246	331,000	366,135	377,119	380,890	384,699
Total Operating Expenditures	296,753	345,506	300,395	322,246	331,000	366,135	377,119	380,890	384,699
Net operating rev over(under) operating exp	18,364	(18,364)	1,336	342	17,700	-	-	-	-
Total Expenditures	296,753	345,506	300,395	322,246	331,000	366,135	377,119	380,890	384,699
Excess (def) of revenues over expenditures	18,364	(18,364)	1,336	342	17,700	-	-	-	-
Fund balances at beginning of year	-	18,364	0	1,336	1,678	-	-	-	-
Lapsed Encumbrances/Est. Appropriations	-	-	0	0	(19,378)	-	-	-	-
Fund balances at end of year	\$ 18,364 \$	0 \$	1,336 \$	1,678 \$	-	\$ -	\$ - \$	- 5	\$ -

2024 Annual Budget

		Ox	ford Increme	nt Financing	Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	-	170,144	96,628	90,160	101,000	106,050	109,232	112,508	115,884
Rollback & Homestead	-	20,881	11,072	10,367	11,000	11,550	11,897	12,253	12,621
Total Operating Revenue	-	191,025	107,700	100,528	112,000	117,600	121,128	124,762	128,505
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	112,000	117,600	121,128	124,762	128,505
General Administration	-	191,025	551,633	36,935	43,000	27,000	27,810	28,644	29,504
Total Operating Expenditures	-	191,025	551,633	36,935	43,000	27,000	27,810	28,644	29,504
Net operating rev over(under) operating exp	600,000	-	78	63,592	69,000	90,600	93,318	96,118	99,001
Infrastructure	600,000	-	-	-	-	-	-	-	-
Total Capital Expenditures	600,000	-	-	-	-	-	-	-	-
Advances Out	-	-	-	63,670	67,000	90,600	93,318	96,118	31,345
Total Transfers/Advances to Other Funds	-	-	-	63,670	67,000	90,600	93,318	96,118	31,345
Total Expenditures	600,000	191,025	551,633	100,605	110,000	117,600	121,128	124,762	60,849
Excess (def) of revenues over expenditures	-	-	78	(77)	2,000	-	-	-	67,656
Fund balances at beginning of year	-	-	-	78	0	0	0	0	0
Lapsed Encumbrances/Est. Appropriations	-	-	0	-	(2,000)	-	-	-	-
Fund balances at end of year	\$-\$	- \$	78 \$	0 \$	6 0	\$ 0 5	\$ 0 \$	5 0 \$	67,656

2024 Annual Budget

		Schleppi (Re	sidential) Tax	increment i	mancing run	u			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	-	-	133,421	122,908	203,000	213,150	219,545	226,131	232,91
Rollback & Homestead	-	-	-	14,226	-	-	-	-	
Other Revenue	-	-	-	15,001	-	-	-	-	
Total Operating Revenue	-	-	133,421	152,135	203,000	213,150	219,545	226,131	232,91
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	203,000	213,150	219,545	226,131	232,91
General Administration	-	-	2,618,176	56,622	60,000	98,000	100,940	103,968	107,08'
Total Operating Expenditures	-	-	2,618,176	56,622	60,000	98,000	100,940	103,968	107,08'
Net operating rev over(under) operating exp	2,362,000	-	87,073	95,513	143,000	115,150	118,605	122,163	125,828
Land & Buildings	1,075,000	-	-	-	-	-	-	-	
Infrastructure	1,287,000	-	-	-	-	-	-	-	
Total Capital Expenditures	2,362,000	-	-	-	-	-	-	-	
Advances Out	-	-	85,597	96,989	66,476	115,150	118,605	122,163	125,82
Total Transfers/Advances to Other Funds	-	-	85,597	96,989	66,476	115,150	118,605	122,163	125,828
Total Expenditures	2,362,000	-	2,703,773	153,611	126,476	213,150	219,545	226,131	232,91
Excess (def) of revenues over expenditures	-	-	1,476	(1,476)	76,524	-	-	-	
Fund balances at beginning of year	-	-	-	1,476	0	0	0	0	
Lapsed Encumbrances/Est. Appropriations	-	-	0	0	(76, 524)	-	-	-	
Fund balances at end of year	\$-\$	- \$	1,476 \$	0 5	5 0	\$ 0 \$	5 0 \$	3 0 S	\$ (

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 "nonschool" 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.

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.



Taylor Farm Park Grand Opening, August 29, 2023

2024 Annual Budget

Fund Summaries - Capital & Development - TIF - Commercial

Capital	& Development	- Tax Increme	ent Financing (7	ГІ F) - Comme r	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	3,180,450	50,400	1,227,509	209,127	1,675,459	437,804
Rollback & Homestead	-	-	5,895	-	-	-
Total Operating Revenue	3,180,450	50,400	1,233,404	209,127	1,675,459	437,804
Total Revenues	3,180,450	50,400	1,233,404	209,127	1,675,459	437,804
General Administration Land & Building Maintenance	1,765,000	100,700	715,000	5,000	527,500	437,910
Total Operating Expenditures	1,765,000	100,700	715,000	5,000	527,500	437,910
Tour operating Experiationes	1,700,000	100,700	,10,000	0,000	0,,000	107,010
Net operating rev over(under) operating exp	1,415,450	(50,300)	518,404	204,127	1,147,959	(106)
Infrastructure	-	-	-	-	-	-
Total Capital Expenditures	-	-	-	-	-	-
Transfer to Debt Service	195,678	-	559,500	-	-	-
Total Transfers/Advances to Other Funds	195,678	-	559,500	-	-	-
Total Expenditures	1,960,678	100,700	1,274,500	5,000	527,500	437,910
Excess (def) of revenues over expenditures	1,219,772	(50,300)	(41,097)	204,127	1,147,959	(106)
Fund balances at beginning of year	3,298,039	188,986	293,507	1,943,752	4,590,970	106
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-
Fund balances at end of year	4,517,811	138,686	252,411	2,147,879	5,738,929	(0)

2024 Annual Budget Fund Summaries - Capital & Development - TIF - Commercial (continued)

Capital & Developme	ent - Tax Incren	nent Financing
	Schleppi (Comm.)	
	TIF	Total
Payments in Lieu of Tax	-	6,780,749
Rollback & Homestead	-	5,895
Total Operating Revenue	-	6,786,644
Total Revenues		6,786,644
Total Revenues	-	0,780,044
General Administration	-	3,551,110
Land & Building Maintenance	-	
Total Operating Expenditures	-	3,551,110
Net revenue over (under) operating expenditures	-	3,235,534
Infrastructure	_	-
Total Capital Expenditures	-	-
Transfer to Debt Service	_	755,178
Total Transfers/Advances to Other Funds	-	755,178
Total Expenditures		4,306,288
k		, , , ,
Excess (def) of revenues over expenditures	-	2,480,356
Fund balances at beginning of year	-	10,315,361
Lapsed Encumbrances	-	-
Fund balances at end of year	-	12,795,716

2024 Annual Budget

		Blackli	ck Tax Incren	nent Financii	ng Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 1,281,406 \$	1,704,697 \$	1,871,964 \$	2,063,882 \$	3,029,000	\$ 3,180,450 \$	\$ 3,275,864 \$	3,308,622 \$	3,341,708
Total Operating Revenue	1,281,406	1,704,697	1,871,964	2,063,882	3,029,000	3,180,450	3,275,864	3,308,622	3,341,708
Advance In	-	-	-	469,278	-	-	-	-	-
Total Other Resources	-	-	-	469,278	-	-	-	-	-
Total Revenues	1,281,406	1,704,697	1,871,964	2,533,160	3,029,000	3,180,450	3,275,864	3,308,622	3,341,708
General Administration	1,263,761	924,617	1,166,210	1,131,099	1,025,000	1,765,000	1,817,950	1,872,489	1,928,663
Total Operating Expenditures	1,263,761	924,617	1,166,210	1,131,099	1,025,000	1,765,000	1,817,950	1,872,489	1,928,663
Net operating rev over(under) operating exp	17,645	780,080	705,754	1,402,061	2,004,000	1,415,450	1,457,914	1,436,134	1,413,045
Infrastructure	750,000	-	-	-	-	-	-	-	-
Total Capital Expenditures	750,000	-	-	-	-	-	-	-	-
Transfer to Debt Service	265,480	266,024	265,386	734,664	195,144	195,678	194,862	196,478	195,461
Advances Out Total Transfers/Advances to Other Funds	265,480	- 266,024	- 265,386	469,278 1,203,942	- 195,144	- 195,678	- 194,862	- 196,478	195,461
Total Expenditures	2,279,241	1,190,641	1,431,596	2,335,041	1,220,144	1,960,678	2,012,812	2,068,967	2,124,124
Excess (def) of revenues over expenditures	(997,835)	514,056	440,368	198,119	1,808,856	1,219,772	1,263,052	1,239,656	1,217,584
Fund balances at beginning of year	1,334,476	336,640	850,696	1,291,064	1,489,183	3,298,039	4,517,811	5,780,863	7,020,519
Lapsed Encumbrances/Est. Appropriations	 -	-	(0)	-	-	-	-	-	-
Fund balances at end of year	\$ 336,640 \$	850,696 \$	1,291,064 \$	1,489,183 \$	3,298,039	\$ 4,517,811 \$	5,780,863 \$	7,020,519 \$	8,238,103

2024 Annual Budget

		Blacklick	a II Tax Incre	ement Financ	ing Fund				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 35,739 \$	35,952 \$	41,895 \$	42,914 \$	48,000	\$ 50,400 \$	51,912 \$	52,431 \$	52,955
Total Operating Revenue	35,739	35,952	41,895	42,914	48,000	50,400	51,912	52,431	52,955
Total Revenues	35,739	35,952	41,895	42,914	48,000	50,400	51,912	52,431	52,955
General Administration	383	394	453	472	100,500	100,700	53,000	54,590	56,228
Total Operating Expenditures	383	394	453	472	100,500	100,700	53,000	54,590	56,228
Net operating rev over(under) operating exp	35,356	35,558	41,443	42,442	(52,500)	(50,300)	(1,088)	(2,159)	(3,272)
Total Expenditures	383	394	453	472	100,500	100,700	53,000	54,590	56,228
Excess (def) of revenues over expenditures	35,356	35,558	41,443	42,442	(52,500)	(50,300)	(1,088)	(2,159)	(3,272)
Fund balances at beginning of year	86,688	122,044	157,602	199,044	241,486	188,986	138,686	137,598	135,439
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$ - 122,044 \$	157,602 \$	(0) 199,044 \$	- 241,486 \$	- 188,986	\$ 138,686 \$	- 137,598 \$	- 135,439 \$	- 132,167

			Village Ce	enter Tax Inci	rement Finan	cing Fund					
		2019	2020	2021	2022	2023		2024	2025	2026	2027
		Actual	Actual	Actual	Actual	Amended]	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$	804.697 \$	898,974 \$	987,976 \$	1,157,921 \$	1,169,056	\$	1,227,509 \$	1,264,334 \$	1,276,977 \$	1,289,747
Rollback & Homestead	Ŷ	3,363	3,119	5,786	5,049	5,614	Ψ	5,895	6,072	6,132	6,194
Total Operating Revenue		808,060	902,093	993,762	1,162,970	1,174,670		1,233,404	1,270,406	1,283,110	1,295,941
Total Revenues		808,060	902,093	993,762	1,162,970	1,174,670		1,233,404	1,270,406	1,283,110	1,295,941
General Administration		488,768	546,177	601,220	707,592	615,000		715,000	736,450	758,544	781,300
Total Operating Expenditures		488,768	546,177	601,220	707,592	615,000		715,000	736,450	758,544	781,300
Net operating rev over(under) operating exp		319,292	355,917	392,542	455,378	559,670		518,404	533,956	524,566	514,641
Transfer to Debt Service		319,292	340,000	350,000	360,000	420,000		559,500	500,000	450,000	450,000
Total Transfers/Advances to Other Funds		319,292	340,000	350,000	360,000	420,000		559,500	500,000	450,000	450,000
Total Expenditures		808,060	886,177	951,220	1,067,592	1,035,000		1,274,500	1,236,450	1,208,544	1,231,300
Excess (def) of revenues over expenditures		-	15,917	42,542	95,378	139,670		(41,097)	33,956	74,566	64,641
Fund balances at beginning of year		0	0	15,917	58,459	153,837		293,507	252,411	286,366	360,932
Lapsed Encumbrances/Est. Appropriations		-	-	(0)	-	-		-	-	-	-
Fund balances at end of year	\$	0 \$	15,917 \$	58,459 \$	153,837 \$	293,507	\$	252,411 \$	286,366 \$	360,932 \$	425,573

2024 Annual Budget

Research & Technology District Tax Increment Financing Fund										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$	270,202 \$	214,568 \$	293,527 \$	300,672 \$	199,169	\$ 209,127 \$	215,401	\$ 217,555 \$	219,731
Total Operating Revenue		270,202	214,568	293,527	300,672	199,169	209,127	215,401	217,555	219,731
Total Revenues		270,202	214,568	293,527	300,672	199,169	209,127	215,401	217,555	219,731
General Administration		10,304	2,480	3,170	3,306	5,000	5,000	5,150	5,305	5,464
Total Operating Expenditures		10,304	2,480	3,170	3,306	5,000	5,000	5,150	5,305	5,464
Net operating rev over(under) operating exp		259,898	212,087	290,357	297,366	194,169	204,127	210,251	212,251	214,267
Total Expenditures		10,304	2,480	3,170	3,306	5,000	5,000	5,150	5,305	5,464
Excess (def) of revenues over expenditures		259,898	212,087	290,357	297,366	194,169	204,127	210,251	212,251	214,267
Fund balances at beginning of year		689,875	949,773	1,161,861	1,452,217	1,749,583	1,943,752	2,147,879	2,358,130	2,570,381
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	¢	- 949,773 \$	- 1.161.861 \$	(1)	1,749,583 \$	- 1,943,752	\$ 2,147,879 \$	- 2,358,130	-	2,784,648
rund balances at end of year	ð	949,773 \$	1,101,801 \$	1,432,217 \$	1,749,585 \$	1,943,752	p 2,147,879 \$	2,358,130	p 2,370,381 \$	2,784,048

Oak Grove II Tax Increment Financing Fund											
		2019	2020	2021	2022	2023		2024	2025	2026	2027
		Actual	Actual	Actual	Actual	Amended		Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$	625.971 \$	1,372,963 \$	1,679,246 \$	2,091,731 \$	1,595,675	\$	1,675,459	\$ 1,725,723	\$ 1,742,980 \$	1,760,410
Total Operating Revenue		625,971	1,372,963	1,679,246	2,091,731	1,595,675		1,675,459	1,725,723	1,742,980	1,760,410
Total Revenues		625,971	1,372,963	1,679,246	2,091,731	1,595,675		1,675,459	1,725,723	1,742,980	1,760,410
General Administration		19,064	18,111	23,885	32,547	1,827,500		527,500	30,000	30,300	30,603
Total Operating Expenditures		19,064	18,111	23,885	32,547	1,827,500		527,500	30,000	30,300	30,603
Net operating rev over(under) operating exp		606,906	1,354,852	1,655,361	2,059,183	(231,825)		1,147,959	1,695,723	1,712,680	1,729,807
Infrastructure		-	1,322,291	1,700,000	-	-		-	-	-	-
Total Capital Expenditures		-	1,322,291	1,700,000	-	-		-	-	-	-
Total Expenditures		19,064	1,340,402	1,723,885	32,547	1,827,500		527,500	30,000	30,300	30,603
Excess (def) of revenues over expenditures		606,906	32,561	(44,639)	2,059,183	(231,825)		1,147,959	1,695,723	1,712,680	1,729,807
Fund balances at beginning of year		1,168,773	1,775,680	1,808,240	1,763,612	3,822,795		4,590,970	5,738,929	7,434,652	9,147,331
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$	- 1,775,680 \$	- 1,808,240 \$	11 1,763,612 \$	- 3,822,795 \$	1,000,000 4,590,970	\$	5,738,929	- \$ 7,434,652	- \$ 9,147,331 \$	10,877,138

2024 Annual Budget

Village Center II Tax Increment Financing Fund											
		2019	2020	2021	2022	2023		2024	2025	2026	2027
	I	Actual	Actual	Actual	Actual	Amended]	Proposed	Projected	Projected	Projected
Payments in Lieu of Taxes	\$	- \$	737,950 \$	443,565 \$	543,920 \$	416,956	\$	437,804	\$ 450,938 \$	455,447 \$	460,002
Total Operating Revenue		-	737,950	443,565	543,920	416,956		437,804	450,938	455,447	460,002
Advance In		-	-	984,162	-	-		-	-	-	-
Total Other Resources		-	-	984,162	-	-		-	-	-	-
Total Revenues		-	737,950	1,427,726	543,920	416,956		437,804	450,938	455,447	460,002
General Administration		-	737,950	1,427,726	666,796	550,000		437,910	450,938	455,447	460,002
Total Operating Expenditures		-	737,950	1,427,726	666,796	550,000		437,910	450,938	455,447	460,002
Net operating rev over(under) operating exp		-	-	-	(122,876)	(133,044)		(106)	-	-	-
Total Expenditures		-	737,950	1,427,726	666,796	550,000		437,910	450,938	455,447	460,002
Excess (def) of revenues over expenditures		-	-	-	(122,876)	(133,044)		(106)	-	-	-
Fund balances at beginning of year		-	-	-	-	106		106	(0)	(0)	(0)
Lapsed Encumbrances/Est. Appropriations	*	- db	-	-	122,982	133,044	<i>•</i>	-	- *	-	-
Fund balances at end of year	\$	- \$	- \$	- \$	106 \$	106	\$	(0)	\$ (0) \$	(0) \$	(0)

Schleppi (Commercial) Tax Increment Financing Fund											
	2019	2020	2021	2022	2023	2024	2025	2026	2027		
	Actual	Actual	Actual	Actual	Amended	Proposed	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	-	-	-	-	-	-	-	-			
Fund balances at end of year	\$-	\$ - \$	5 15,001 \$	- \$	-	\$ - 3	\$ -	\$-	\$		

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.

2024 Annual Budget

Capital & Development - Other Capital & Related											
	Debt Service	Bond Improvement	Capital Equipment Replacement	Oak Grove II Infrastructure	Economic Development Capital	Total					
Income Tax	-	-	-	3,143,289	-	3,143,289					
Funds from NACA/NAECA	-	-	-	-	5,000,000	5,000,000					
Federal & State Grants	-	-	-	-	35,575,000	35,575,000					
Interest Income	-	500,000	330,000	-	1,500,000	2,330,000					
Total Operating Revenue	-	500,000	330,000	3,143,289	42,075,000	46,048,289					
Debt Proceeds	-	50,000,000	-	-	-	50,000,000					
Transfer In	7,804,038	-	3,201,316	-	-	11,005,354					
Total Other Resources	7,804,038	50,000,000	3,201,316	-	-	61,005,354					
Total Revenues	7,804,038	50,500,000	3,531,316	3,143,289	42,075,000	107,053,642					
Finance	-	-	-	80,000	-	80,000					
Total Operating Expenditures	-	-	-	80,000	-	80,000					
Net operating rev over(under) operating exp	7,804,038	50,500,000	3,531,316	3,063,289	42,075,000	106,973,642					
Vehicles, Machinery & Equipment	-	-	2,814,900	-	-	2,814,900					
Land & Buildings	-	46,962,173	-	-	-	46,962,173					
Infrastructure	-	-	-	7,000,000	35,600,000	42,600,000					
Total Capital Expenditures	-	46,962,173	2,814,900	7,000,000	35,600,000	92,377,073					
Principal & Interest Payments	7,804,037	-	-	-	-	7,804,037					
Total Debt Service Expenditures	7,804,037	-	-	-	-	7,804,037					
Advances Out	-	3,037,827	-	-	-	3,037,827					
Total Transfers/Advances to Other Funds	-	3,037,827	-	-	-	3,037,827					
Total Expenditures	7,804,037	50,000,000	2,814,900	7,080,000	35,600,000	103,298,937					
Excess (def) of revenues over expenditures	1	500,000	716,416	(3,936,711)	6,475,000	3,754,706					
Fund balances at beginning of year	929,377	-	5,209,236	5,505,761	2,113,500	13,757,874					
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-					
Fund balances at end of year	929,378	500,000	5,925,651	1,569,050	8,588,500	17,512,580					

2024 Annual Budget

				Debt Serv	rice Fund						
		2019	2020	2021	2022	2023		2024	2025	2026	2027
		Actual	Actual	Actual	Actual	Amended	Рі	roposed	Projected	Projected	Projected
Debt Proceeds	\$	- \$	- \$	- \$	4,170,000 \$	-	\$	- \$	- \$	- \$	
Transfer In		4,410,761	4,642,037	6,527,102	8,881,929	5,793,707		7,804,038	9,809,500	11,826,641	11,790,227
Total Other Resources		4,410,761	4,642,037	6,527,102	13,051,929	5,793,707		7,804,038	9,809,500	11,826,641	11,790,227
Total Revenues		4,410,761	4,642,037	6,527,102	13,051,929	5,793,707		7,804,038	9,809,500	11,826,641	11,790,227
Net operating rev over(under) operating exp		4,410,761	4,642,037	6,527,102	13,051,929	5,793,707		7,804,038	9,809,500	11,826,641	11,790,227
Principal & Interest Payments		5,100,729	5,289,690	6,527,102	12,721,435	5,793,704		7,804,037	7,809,498	9,826,640	9,790,225
Cost of Issuance		-	-	-	75,500	-		-	-	-	-
Total Debt Service Expenditures		5,100,729	5,289,690	6,527,102	12,796,935	5,793,704		7,804,037	7,809,498	9,826,640	9,790,225
Total Expenditures		5,100,729	5,289,690	6,527,102	12,796,935	5,793,704		7,804,037	7,809,498	9,826,640	9,790,225
Excess (def) of revenues over expenditures		(689,968)	(647,653)	0	254,994	3		1	2,000,001	2,000,001	2,000,002
Fund balances at beginning of year		2,012,001	1,322,033	674,381	674,380	929,374		929,377	929,378	2,929,380	4,929,380
Lapsed Encumbrances/Est. Appropriations Fund balances at end of year	\$	- 1,322,033 \$	674,381 \$	(1) 674,380 \$	929,374 \$	- 929,377	\$	- 929,378 \$	- 2,929,380 \$	4,929,380 \$	6,929,382
	18		,	/	×			, , , , , , , , , , , , , , , , , , , ,			
Capitalized Interest Remaining - Rose Run	\$	647,849 \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	-
Total Balance Reserved	\$	647,849 \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	-
Excess Balance	\$	674,184 \$	674,381 \$	674,380 \$	929,374 \$	929,377	\$	929,378 \$	2,929,380 \$	4,929,380 \$	6,929,382

2024 Annual Budget

	Bond Improvement Fund									
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected
Interest Income	\$	287,587 \$	22,757 \$	784 \$	16,385 \$	18,000	\$ 500,000 \$	200,000	\$ 50,000 \$	5 -
Total Operating Revenue		287,587	22,757	784	16,385	18,000	500,000	200,000	50,000	-
Debt Proceeds		-	-	-	-	-	50,000,000	-	-	
Advance In		-	-	-	-	3,037,827	-	-	-	-
Total Other Resources		-	-	-	-	3,037,827	50,000,000	-	-	-
Total Revenues		287,587	22,757	784	16,385	3,055,827	50,500,000	200,000	50,000	-
Finance		-	-	-	314,397	-	-	-	-	
Total Operating Expenditures		-	-	-	314,397	-	-	-	-	-
Net operating rev over(under) operating exp		287,587	22,757	784	(298,013)	3,055,827	50,500,000	200,000	50,000	-
Land & Buildings		571,870	-	-	174,956	3,054,827	46,962,173	-	-	
Infrastructure		21,130	-	-	-	-	-	-	-	-
Total Capital Expenditures		593,000	-	-	174,956	3,054,827	46,962,173	-	-	-
Advances Out		-	-	-	-	-	3,037,827	-	-	
Total Transfers/Advances to Other Funds		-	-	-	-	-	3,037,827	-	-	-
Total Expenditures		593,000	-	-	489,353	3,054,827	50,000,000	-	-	
Excess (def) of revenues over expenditures		(305,414)	22,757	784	(472,968)	1,000	500,000	200,000	50,000	-
Fund balances at beginning of year		305,585	123,159	223,878	305,732	3,463	-	500,000	700,000	750,000
Lapsed Encumbrances/Est. Appropriations		122,987	77,962	81,070	170,699	(4,463)	-	-	-	
Fund balances at end of year	\$	123,159 \$	223,878 \$	305,732 \$	3,463 \$	-	\$ 500,000 \$	700,000 \$	\$ 750,000 \$	5 750,000

2024 Annual Budget

Capital Equipment Replacement Fund												
		2019	2020	2021	2022	2023		2024	2025	2	026	2027
		Actual	Actual	Actual	Actual	Amended		Proposed	Projected	Pro	jected	Projected
Interest Income	\$	105,212 \$	68,569 \$	30,780 \$	84,688 \$	225,000	\$	330,000	\$ 339,900	\$	350,097	\$ 360,600
Other Revenue		32,442	50,745	150,000	20,000	-		-	-		-	-
Total Operating Revenue		137,654	119,314	180,780	104,688	225,000		330,000	339,900		350,097	360,600
Transfer In		990,351	1,457,582	1,282,986	1,383,716	3,348,271		3,201,316	1,601,485		1,497,872	2,220,684
Total Other Resources		990,351	1,457,582	1,282,986	1,383,716	3,348,271		3,201,316	1,601,485		1,497,872	2,220,684
Total Revenues		1,128,005	1,576,896	1,463,766	1,488,404	3,573,271		3,531,316	1,941,385		1,847,969	2,581,284
Net operating rev over(under) operating exp		1,128,005	1,576,896	1,463,766	1,488,404	3,573,271		3,531,316	1,941,385		1,847,969	2,581,284
Vehicles, Machinery & Equipment		405,294	1,703,313	972,475	1,054,280	2,833,800		2,814,900	1,802,995		1,752,800	1,558,584
Total Capital Expenditures		405,294	1,703,313	972,475	1,054,280	2,833,800		2,814,900	1,802,995		1,752,800	1,558,584
Total Expenditures		405,294	1,703,313	972,475	1,054,280	2,833,800		2,814,900	1,802,995		1,752,800	1,558,584
Excess (def) of revenues over expenditures		722,711	(126,418)	491,291	434,123	739,471		716,416	138,389		95,169	1,022,700
Fund balances at beginning of year		2,747,580	3,474,236	3,354,125	3,848,486	4,319,765		5,209,236	5,925,651		6,064,041	6,159,210
Lapsed Encumbrances/Est. Appropriations		3,944	6,307	3,070	37,156	150,000		-	-		-	-
Fund balances at end of year	\$	3,474,236 \$	3,354,125 \$	3,848,486 \$	4,319,765 \$	5,209,236	\$	5,925,651	\$ 6,064,041	\$	6,159,210	\$ 7,181,910

	Oak Grove II Infrastructure Fund										
		2019	2020	2021	2022	2023		2024	2025	2026	2027
		Actual	Actual	Actual	Actual	Amended		Proposed	Projected	Projected	Projected
Income Tax	\$	1,342,293 \$	1,268,426 \$	2,066,678 \$	2,571,786 \$	2,899,085	\$	3,143,289	\$ 3,361,741	\$ 3,830,958 \$	3,726,602
Total Operating Revenue		1,342,293	1,268,426	2,066,678	2,571,786	2,899,085		3,143,289	3,361,741	3,830,958	3,726,602
Total Revenues		1,342,293	1,268,426	2,066,678	2,571,786	2,899,085		3,143,289	3,361,741	3,830,958	3,726,602
Finance		26,846	25,364	37,407	49,156	40,000		80,000	67,235	76,619	74,532
Total Operating Expenditures		26,846	25,364	37,407	49,156	40,000		80,000	67,235	76,619	74,532
Net operating rev over(under) operating exp		1,315,447	1,243,063	2,029,271	2,522,630	2,859,085		3,063,289	3,294,506	3,754,339	3,652,070
Infrastructure		-	1,784,374	779,735	5,000,000	-		7,000,000	-	-	-
Total Capital Expenditures		-	1,784,374	779,735	5,000,000	-		7,000,000	-	-	-
Total Expenditures		26,846	1,809,737	817,142	5,049,156	40,000		7,080,000	67,235	76,619	74,532
Excess (def) of revenues over expenditures		1,315,447	(541,311)	1,249,535	(2,477,370)	2,859,085		(3,936,711)	3,294,506	3,754,339	3,652,070
Fund balances at beginning of year		3,049,005	4,364,452	3,823,141	5,124,046	2,646,676		5,505,761	1,569,050	4,863,556	8,617,895
Lapsed Encumbrances/Est. Appropriations		1	-	51,369	(0)	-		-	-	-	-
Fund balances at end of year	\$	4,364,452 \$	3,823,141 \$	5,124,046 \$	2,646,676 \$	5,505,761	\$	1,569,050	\$ 4,863,556	\$ 8,617,895 \$	12,269,965

2024 Annual Budget

Economic Development Capital Fund											
		2019	2020	2021	2022	2023	2024	2025	2026	2027	
		Actual	Actual	Actual	Actual	Amended	Proposed	Projected	Projected	Projected	
Funds from NACA/NAECA	\$	25,000 \$	- \$	- \$	7,400,000 \$	750,000	\$ 5,000,000	\$ 750,000 \$	25,000 \$	375,000	
Federal & State Grants		144,489	-	-	105,100,000	41,325,000	35,575,000	-	-	-	
Interest Income		-	-	-	573,672	3,000,000	1,500,000	1,545,000	1,591,350	1,639,091	
Other Revenue		-	-	1,038,090	-	10,584,821	-	-	-	-	
Total Operating Revenue		169,489	-	1,038,090	113,073,672	55,659,821	42,075,000	2,295,000	1,616,350	2,014,091	
Total Revenues		169,489	-	1,038,090	113,073,672	55,659,821	42,075,000	2,295,000	1,616,350	2,014,091	
General Administration		145,000	-	-	12,428	-	-	-	-	-	
Land & Building Maintenance		-	-	-	-	-	-	-	-	-	
Total Operating Expenditures		145,000	-	-	12,428	-	-	-	-	-	
Net operating rev over(under) operating exp		24,489	-	1,038,090	113,061,245	55,659,821	42,075,000	-	-	-	
Land & Buildings		987,068	-	-	6,724,910	11,000,000	-	-	25,000	25,000	
Infrastructure		7,525	322,500	8,452,540	84,195,846	81,104,769	35,600,000	750,000	-	350,000	
Total Capital Expenditures		994,593	322,500	8,452,540	90,920,756	92,104,769	35,600,000	750,000	25,000	375,000	
Total Expenditures		1,139,593	322,500	8,452,540	90,933,183	92,104,769	35,600,000	750,000	25,000	375,000	
Excess (def) of revenues over expenditures		(970,104)	(322,500)	(7,414,450)	22,140,489	(36,444,948)	6,475,000	1,545,000	1,591,350	1,639,091	
Fund balances at beginning of year		8,747,574	8,528,267	8,771,621	1,435,475	23,558,448	2,113,500	8,588,500	10,133,500	11,724,850	
Lapsed Encumbrances/Est. Appropriations		750,797	565,854	78,303	(17,516)	15,000,000	-	-	-	-	
Fund balances at end of year	\$	8,528,267 \$	8,771,621 \$	1,435,475 \$	23,558,448 \$	2,113,500	\$ 8,588,500	\$ 10,133,500 \$	11,724,850 \$	13,363,940	

This page is intentionally left blank.



NEW ALBANY COMMUNITY CONNECTS US

Departments

Departments - 132

This page is intentionally left blank.



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

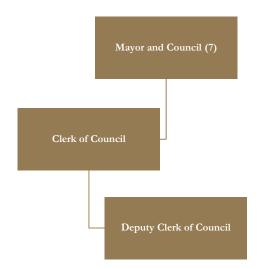


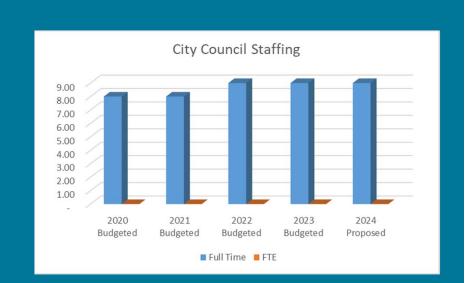
New Albany City Council Members (left to right) Front row: Marlene Brisk, Mayor Sloan Spalding and Andrea Wiltrout Back row: Kasey Kist, Chip Fellows, Matt Shull and Mike Durik

■NEW ALBANY ■

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	2021	2020	2019
Regular Council Meetings - 22 Special Council Meetings - 4 Resolutions passed – 46 Ordinances passed – 44 Proclamations - 29 Community Grants - \$217,253	Regular Council Meetings - 22 Special Council Meetings - 5 Resolutions passed – 67 Ordinances passed – 48 Proclamations - 16 Community Grants - \$131,567	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	Regular Council Meetings - 24 Special Council Meetings - 4 Resolutions passed – 65 Ordinances passed – 40 Proclamations - 14 Community Grants - \$195,222





	2020	2021	2022	2023	2024
	Budgeted	Budgeted	Budgeted	Budgeted	Proposed
Full Time	8.00	8.00	9.00	9.00	9.00
FTE	-	-	-	-	-
Total	8.00	8.00	9.00	9.00	9.00

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

This page is intentionally left blank.



2024 Annual Budget

City Council

City Council - General Fund															
	2019 Actual		2020 Actual	2021 Actual		2022 Actual		2023 YTD (9/30/2023)		2023 Amended		2024 Proposed		% Increase/ (Decrease)	
Salaries & Wages	\$	161,583	\$ 178,841	\$	176,898	\$	192,876	\$	194,108	\$	257,600	\$	284,879	10.599	
Pensions		21,700	23,248		22,872	т	25,049	T	25,891	т	32,625	т	39,052	19.709	
Benefits		16,437	17,090		26,064		23,046		40,954		53,633		50,210	-6.389	
Professional Development		6,312	3,562		6,757		7,692		9,497		14,565		11,370	-21.949	
Total Personal Services		206,033	222,741		232,590		248,662		270,449		358,423		385,511	7.569	
Materials & Supplies		521	305		305		1,077		1,432		1,750		1,750	0.009	
Consulting & Contract Services		4,399	3,000		7,000		10,000		6,550		10,000		10,000	0.009	
Payment for Services		827	21,411		24,694		3,550		3,765		10,300		14,000	35.929	
Miscellaneous		331,118	614,796		401,483		15,243		10,582		13,700		16,000	16.799	
Total Operating & Contractual Services		336,865	639,512		433,481		29,870		22,329		35,750		41,750	16.789	
Total Expenditures	\$	542,898	\$ 862,254	\$	666,071	\$	278,532	\$	292,778	\$	394,173	\$	427,261	8.399	

Rationale:

Salaries & Wages and Pensions - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees, the mayor and members of council and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023.

Professional Development - The 2023 budget included additional certification and training for newly established Deputy Clerk of Council which is not necessary in 2024, resulting in a decrease overall.

Payment for Services & Miscellanous - The combined \$6,000 or 25% increase in 2024 includes increased miscellaneous costs including annexation fees, Secretary of State fees, supplies for workshops and parades, etc., along with a small discretionary budget.

This page is intentionally left blank.



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 selfdefense 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 Albany Police Sergeant Garrett Fernander, City of New Albany Police Officer Nate Ferguson, City of New Albany Police Officer Joe Rehnert and City of New Albany Chief of Police Greg Jones at their Commendation March 21, 2023.

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

2023 Accomplishments:

- National Re-accreditation
- Joined Internet Crimes Against Children (ICAC) Task Force
 - 17 Felony Cases
- Human Trafficking Arrests
 - 17 arrests
- Community Outreach
 - Citizen Police
 Academy
 - Bike/Helmet/ice
 cream coupons
 - Cops & Bobbers
 - Safety Town

Looking Forward:

- Recruitment/diversification
- Training
- Onboarding new staff
- Emergency Preparedness

QUICK FACTS:

				2023 YTD
	<u>2020</u>	<u>2021</u>	<u>2022</u>	(as of 9/30)
Calls	4,489	3,522	3,730	2,914
Incident Reports	1,189	1,294	1,426	1,324
Accident Reports	190	242	279	190
Citations Issued	985	1,138	1,639	1,216
New Detective Cases	91	265	159	120
Arrests (Misd.)	181	201	221	187
Arrests (Felony)	64	59	60	42

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 2020-2022.

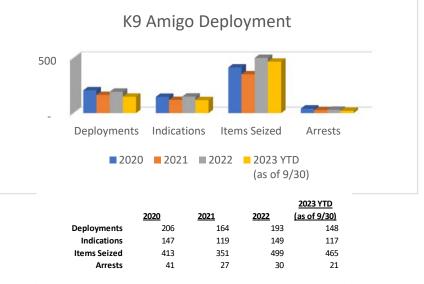
	<u>2020</u>	<u>2021</u>	<u>2022</u>	2023 YTD (as of 9/30)
DARE Participants	646	526	400	395
Safety Town Registrants	0**	458	402	0
School Resource Officers	2	2	3	3
ALICE Training Staff Participants	398	600	9*	8/700
Driving Simulator Deployment for Training	70	100+	150+	150+
RAD (Rape Aggression Defense) Classes/Participants	1/19	4/31	2/16	3/37
Citizens Police Academy Participants	0**	0**	25	25
	* # of courses **due to COV	s/ deployments /ID	(participants	unavailable)

2. Service & Assistance (Goal #4)

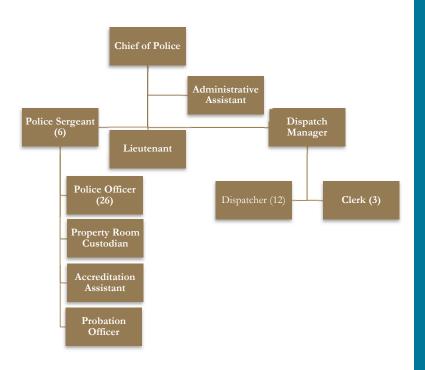
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023 YTD</u> (as of 9/30)
Drug Drop Box Meds Collected	86.2 lbs	92.6 lbs	85.6 lbs	169
Vacation House	00.2105	92.0105	83.0105	109
Checks	2,465	1,588	1,437	1,716
Motor Vehicle Assists	66	63	66	42

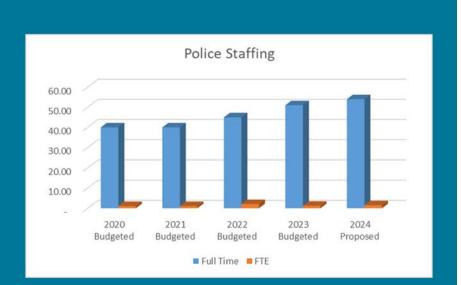
3. K9 Amigo Deployment (Goal #4)

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 in process and will be updated and included in the adopted 2024 Annual Budget Program.





	2020	2021	2022	2023	2024
	Budgeted	Budgeted	Budgeted	Budgeted	Proposed
Full Time	40.00	40.00	45.00	51.00	54.00
FTE	1.09	1.09	2.08	1.23	1.49
Total	41.09	41.09	47.08	52.23	55.49

Notes:

- Police Officer includes 20 patrol and 6 specialty officers (DARE, SRO (2), CALEA, and Detectives (2))
- 2 New Dispatchers proposed
- 1 New Records Clerk proposed
- FTE includes Safety Town

2024 Annual Budget

Police Department

				Polic	e -	Total All	F	unds							
	2	019 Actual	2	020 Actual	2	021 Actual	2	022 Actual		2023 YTD 9/30/2023)	202	23 Amended	20	24 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	2,920,875	\$	3,284,496	\$	3,579,618	\$	4,178,983	\$	3,339,594	\$	5,128,030	\$	5,742,815	11.99%
Pensions		528,961		594,038		$643,\!255$		757,472		590,851		884,582		1,060,654	19.90%
Benefits		803,869		854,182		940,490		1,030,269		881,464		1,395,869		1,407,127	0.81%
Professional Development		74,477		68,751		79,514		94,339		84,092		130,237		134,222	3.06%
Total Personal Services		4,328,181		4,801,467		5,242,876		6,061,062		4,896,001		7,538,718		8,344,818	10.69%
Materials & Supplies		76,917		114,655		87,925		88,283		90,406		145,580		147,550	1.35%
Clothing & Uniforms		61,201		33,142		41,695		53,481		51,091		52,700		53,900	2.28%
Utilities & Communications		12,518		14,700		17,413		21,448		14,941		27,200		27,200	0.00%
Maintenance & Repairs		2,300		-		-		16,491		3,387		21,900		10,800	-50.68%
Consulting & Contract Services		98,970		106,491		168,642		192,694		161,277		220,490		171,050	-22.42%
Payment for Services		3,791		-		-		276		-		-		-	0.00%
Miscellaneous		-		85		-		-		1,879		80,163		14,000	-82.54%
Total Operating & Contractual Services		255,697		269,072		315,675		372,672		322,980		548,033		424,500	-22.54%
Total Expenditures	\$	4,583,878	\$	5,070,539	\$	5,558,551	\$	6,433,735	\$	5,218,981	\$	8,086,751	\$	8,769,318	8.44%
	ote: "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 and, Law Enforcement Assistance Fund, Mandatory Drug Fines Fund and Drug Use Prevention Grant Fund.														

This page is intentionally left blank.



2024 Annual Budget

Police Department - Continued

		Police - Ger	neral Fund (All Division	ıs)			
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 2,920,875	\$ 3,267,929	\$ 3,560,709	\$ 4,161,937	\$ 3,323,366	\$ 5,083,530	\$ 5,698,315	12.09%
Pensions	528,961	591,616	640,949	755,034	589,010	881,782	1,057,854	19.97%
Benefits	803,869	854,005	940,322	1,030,091	881,328	1,395,669	1,406,927	0.81%
Professional Development	74,477	68,751	79,514	94,339	84,092	129,037	133,022	3.09%
Total Personal Services	4,328,181	4,782,301	5,221,494	6,041,401	4,877,796	7,490,018	8,296,118	10.76%
Materials & Supplies	59,343	110,268	69,216	67,252	62,002	106,500	113,900	6.95%
Clothing & Uniforms	61,201	33,142	41,695	53,481	51,091	52,700	53,900	2.28%
Utilities & Communications	12,197	12,700	16,964	21,114	14,659	25,200	25,200	0.00%
Consulting & Contract Services	98,470	104,549	165,460	191,101	161,277	208,490	169,050	-18.92%
Payment for Services	3,591	-	-	276	-	-	-	0.00%
Total Operating & Contractual Services	234,802	260,658	293,335	333,224	289,029	392,890	362,050	-7.85%
Total Expenditures	\$ 4,562,983	\$ 5,042,959	\$ 5,514,829	\$ 6,374,625	\$ 5,166,825	\$ 7,882,908	\$ 8,658,168	9.83%

This page is intentionally left blank.



2024 Annual Budget

Police Department - Continued

	Police -	General Fu	nd - Police	Patrol Divis	ion (1010)			
					2023 YTD			% Increase/
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	(9/30/2023)	2023 Amended	2024 Proposed	(Decrease)
Salaries & Wages	\$ 1,741,689	\$ 1,820,322	\$ 2,006,057	\$ 2,231,615	\$ 1,585,479	\$ 2,602,389	\$ 2,769,090	6.41%
Pensions	335,898	350,461	382,925	429,079	305,449	497,401	578,464	16.30%
Benefits	454,613	417,286	479,018	508,653	423,066	681,625	668,385	-1.94%
Professional Development	45,312	46,206	51,075	57,989	45,384	68,137	68,322	0.27%
Total Personal Services	2,577,511	2,634,274	2,919,074	3,227,337	2,359,378	3,849,552	4,084,261	6.10%
Materials & Supplies	50,823	75,838	61,595	53,727	54,307	89,400	97,300	8.84%
Clothing & Uniforms	48,564	24,260	34,000	41,000	38,391	40,000	40,200	0.50%
Utilities & Communications	9,895	10,480	14,696	18,511	12,590	20,000	20,000	0.00%
Consulting & Contract Services	16,794	18,025	18,017	34,028	34,720	41,990	46,250	10.15%
Total Operating & Contractual Services	126,077	128,603	128,308	147,265	140,007	191,390	203,750	6.46%
Total Expenditures	\$ 2,703,588	\$ 2,762,877	\$ 3,047,382	\$ 3,374,602	\$ 2,499,385	\$ 4,040,942	\$ 4,288,011	6.11%

Rationale:

Salaries & Wages and Pensions - 2024 includes a 0.00% cost of living adjustment ("COLA") for the FOP, as negotiations are currently in progress. Increases noted for 2024 include "step" increases and the associated pension costs. In addition, the budget has been prepared to include the proposed House Bill 296 increase to pension contributions for law enforcement (from 19.5% to 24.0%) to the Ohio Police & Fire Pension fund. The bill proposes the increase to have a 4 year implementation period starting with 2024, with an increase of 1.5% resulting in a 21% contribution. In years 2025 - 2027, the contribution will increase an additional 1% for each year.

Materials & Supplies - This line item is used for a variety of purchases including armory supplies and operations, bike patrol, PD supplies, and community outreach supplies. The increase for 2024 is related to purchasing additional mobile field force equipment for new officers and replacing gas filters in the current equipment.

Consulting & Contract Services - The increase in 2024 is primarily due transferring costs for Language Line Services from Communications, in addition to an increase in the annual fee for LEADS online, increased licenses for Guardian Tracking and a LETS phone recorder and recording devices for the detective bureau.

2024 Annual Budget Police Department - Continued

	P	olice - G	ene	eral Fund	l - (Commun	ic	ations Div	visi	ion (1020))				
	20	19 Actual	20	020 Actual	2	021 Actual		2022 Actual		2023 YTD (9/30/2023)	202	3 Amended	202	4 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	446,282	\$	497,377	\$	470,585	\$	483,214	\$	454,464	\$	765,270	\$	938,331	22.61%
Pensions		62,391		69,514		66,424		68,880		62,939		101,406		127,168	25.40%
Benefits		159,309		191,518		167,766		167,365		142,641		269,164		281,583	4.61%
Professional Development		8,602		5,926		11,517		8,950		12,470		17,100		20,200	18.13%
Total Personal Services		676,584		764,335		716,291		728,410		672,514		1,152,940		1,367,282	18.59%
Materials & Supplies		-		-		-		4,320		-		-		-	0.00%
Clothing & Uniforms		1,679		1,600		2,375		2,281		2,500		2,500		3,500	40.00%
Consulting & Contract Services		23,802		35,810		$60,\!475$		75,282		76,759		82,050		43,250	-47.29%
Total Operating & Contractual Services		25,481		37,410		62,850		81,883		79,259		84,550		46,750	-44.71%
Total Expenditures	\$	702,065	\$	801,745	\$	779,141	\$	810,292	\$	751,772	\$	1,237,490	\$	1,414,032	14.27%
Rationale:															

Salaries & Wages and Pensions - 2024 includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees. In addition, 2024 includes 2 additional dispatchers as proposed. Benefits - The increase in 2024 is attributed to conservatively budgeting for the highest insurance cost (family coverage) for the additional and unfilled positions.

Professional Development - The increase in 2024 is attributed to the departments overall emphasis on professional development and training. 2024 includes additional training for new (2023) and proposed (2024) dispatchers.

Consulting & Contract Services - The decrease in 2024 is due to moving annual MARCS system and IP connection to the Information Technology budget.

2024 Annual Budget

Police Department - Continued

	Poli	ce - Gen	eral Fund ·	Po	lice Adm	ini	stration I	Div	rision (10	30)			
	20	19 Actual	2020 Actual	2	2021 Actual	2	022 Actual		2023 YTD 9/30/2023)	20	23 Amended	202	24 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	684,952	\$ 933,604	\$	1,001,474	\$	1,311,035	\$	1,157,551	\$	1,565,644	\$	1,828,517	16.799
Pensions		123,959	169,314	ł	180,036		238,095		204,085		261,158		330,763	26.659
Benefits		189,251	244,960)	281,390		323,193		292,758		416,321		432,445	3.879
Professional Development		20,562	16,619)	16,922		25,792		25,212		39,800		40,500	1.769
Total Personal Services		1,018,724	1,364,497	7	1,479,822		1,898,114		1,679,606		2,282,923		2,632,226	15.309
Materials & Supplies		8,520	34,429)	7,620		8,895		6,110		12,600		12,100	-3.979
Clothing & Uniforms		10,957	7,282	2	5,100		10,200		10,200		10,200		10,200	0.009
Utilities & Communications		2,301	2,220)	2,220		2,050		1,900		4,700		4,700	0.009
Consulting & Contract Services		57,874	50,714	ł	86,969		81,477		49,799		83,350		78,450	-5.889
Payment for Services		3,591		-	-		276		-		-		-	0.009
Total Operating & Contractual Services		83,244	94,644	ł	101,909		102,897		68,009		110,850		105,450	-4.879
Total Expenditures	\$	1,101,969	\$ 1,459,142	\$	1,581,731	\$	2,001,012	\$	1,747,614	\$	2,393,773	\$	2,737,676	14.379

Rationale:

Salaries & Wages and Pensions - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023. The 2024 budget also includes the impact of HB296 for sworn personnel within Police Administration (Sergeants, Lieutenant, & Chief) for the OP&FP increase as described in the Patrol Division and a new records clerk for the property room.

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

Consulting & Contract Services - The decrease in 2024 is primarily attributed to moving costs for IT related contracts to the Information Technology division within Administration for more efficient tracking of the City's IT costs as a whole.

2024 Annual Budget Police Department - Continued

]	Police -	General Fu	ınd	- Safety	To	own Divisi	ior	n (1040)					
	201	9 Actual	2020 Actual	2	021 Actual		2022 Actual		2023 YTD (9/30/2023)	202	3 Amended	2024	4 Proposed	% Increase/ (Decrease)
Salaries & Wages Pensions	\$	47,953 6,714	\$ 16,627 2,328	\$	64,690 9,057	\$	59,921 8,389		63,844 7,993	\$	66,102 9,000	\$	70,459 8,954	6.59% -0.51%
Benefits		695	241		938		869		926		846		804	-4.94%
Total Personal Services		55,362	19,196		74,685		69,179		72,763		75,948		80,218	5.62%
Total Expenditures	\$	55,362	\$ 19,196	\$	74,685	\$	69,179	\$	72,763	\$	75,948	\$	80,218	5.62%

Rationale:

Salaries & Wages and Pensions - The 2024 increase is due to adding a second supervisor to the Safety Town program.

	I	Police -	General H	un	d - Proba	tic	on Divisio	n	(1050)					
	2019 A	Actual	2020 Actual	20	021 Actual	4	2022 Actual		2023 YTD (9/30/2023)	20	23 Amended	202 4	4 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	-	\$ -	\$	17,903	\$	76,152	\$	62,029	\$	84,125	\$	91,918	9.26%
Pensions		-	-		2,506		10,591		8,544		12,817		12,504	-2.45%
Benefits		-	-		11,211		30,010		21,938		27,713		23,709	-14.45%
Professional Development		-	-		-		1,608		1,025		4,000		4,000	0.00%
Total Personal Services		-	-		31,621		118,361		93,535		128,655		132,131	2.70%
Materials & Supplies		-	-		-		311		1,586		4,500		4,500	0.00%
Clothing & Uniforms		-	-		220		-		-		-		-	0.00%
Utilities & Communications		-	-		48		553		169		500		500	0.00%
Consulting & Contract Services		-	-		-		314		-		1,100		1,100	0.00%
Total Operating & Contractual Services		-	-		268		1,178		1,755		6,100		6,100	0.00%
Total Expenditures	\$	- :	\$-	\$	31,889	\$	119,539	\$	95,290	\$	134,755	\$	138,231	2.58%

Rationale:

Salaries & Wages and Pensions - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023. In addition, the probation officer's employment status has changed to full time from permanent part-time as of October 30, 2023.

2024 Annual Budget Police Department - Continued

		Poli	ice	- Alcoho	l E	ducation	Fι	und (Restr	ic	cted)				
	201	9 Actual	2	2020 Actual	4	2021 Actual		2022 Actual		2023 YTD (9/30/2023)	2023 Amended	2	2024 Proposed	% Increase/ (Decrease)
Fines & Forfeitures	\$	1,130	\$	900	\$	2,630	\$		\$		1 /	4	\$ 1,000	0.00%
Total Revenues		1,130		900		2,630		958		780	1,000		1,000	0.00%
Consulting & Contract Services		500		-		337		-		-	1,000		1,000	0.00%
Total Operating & Contractual Services		500		-		337		-		-	1,000		1,000	0.00%
Total Expenditures	\$	500	\$	-	\$	337	\$	-	\$	-	\$ 1,000	4	\$ 1,000	0.00%

Rationale:

N/A

	Po	lice - D	rug Use P	rev	ention Gr	ran	t Fund (F	Res	tricted)					
	2019 A	ctual	2020 Actual	2	021 Actual	20	22 Actual		023 YTD)/30/2023)	202	3 Amended	2024 F	Proposed	% Increase/ (Decrease)
Federal & State Grants	\$	- \$	5 10,298	\$	10,298	\$	3,487	\$	3,487	\$	20,000	\$	20,000	0.00%
Total Revenues		-	10,298		10,298		3,487		3,487		20,000		20,000	0.00%
Salaries & Wages		-	-		-		-		-		20,000		20,000	0.00%
Total Personal Services		-	-		-		-		-		20,000		20,000	0.00%
Materials & Supplies		-	-		-		-		4,800		10,000		-	-100.00%
Miscellaneous		-	-		-		-		-		63,463		10,000	-84.24%
Total Operating & Contractual Services		-	-		-		-		4,800		73,463		10,000	-86.39%
Total Expenditures	\$	- \$; -	\$	-	\$	-	\$	4,800	\$	93,463	\$	30,000	-67.90%

Rationale:

Federal & State Grants and Miscellaneous - This fund accounts for a D.A.R.E. grant which is reimbursement based. The budget has been adjusted to align with actual monies received and spent. A reconciliation will be performed by year end (12/31/23) to reimburse the General fund for previous year's personnel costs which were reimbursed by the grant funds received by the State.

2024 Annual Budget

Police Department - Continued

]	Police - Man	datory Dru	g Fines Fun	d (Restricte	ed)			
	2019 A	Actual 2020 A	Actual 2021	Actual 2022 A		YTD (2023) 2023	Amended	2024 Proposed	% Increase/ (Decrease)
Fines & Forfeitures Other Revenue	\$	- \$	- \$	- \$	- \$	- \$	500 6,000	\$ 500	0.00% -100.00%
Total Revenues		-	-	-	-	-	6,500	500	-92.31%
Total Expenditures	\$	- \$	- \$	- \$	- \$	- \$	-	\$-	0.00%

Rationale:

Fines & Forfeitures and Other Revenue - This fund accounts for drug fines received from Franklin & Licking County court fees. Previously, these fees were deposited in the Alcohol Education fund. A reconciliation will be performed by year end (12/31/2023) and monies with be reimbursed to this fund from the Alcohol Education fund. No expenditures are planned for 2024 at this time.

	Poli	ce - La	w Enforce	ment	& Educ	ation Fund	(Restricte	ed)				
	2019	Actual	2020 Actual	202	1 Actual	2022 Actual	2023 YTD (9/30/2023)	20)23 Amended	2024	Proposed	% Increase/ (Decrease)
Fines & Forfeitures	\$	-	\$	- \$	-	\$ -	\$	- \$	1,000	\$	1,000	0.00%
Total Revenues		-		-	-	-		-	1,000		1,000	0.00%
Materials & Supplies		500		-	-	1,000		-	1,250		1,250	0.00%
Consulting & Contract Services		-	664	1	-	-		-	1,000		1,000	0.00%
Total Operating & Contractual Services		500	664	1	-	1,000		-	2,250		2,250	0.00%
Total Expenditures	\$	500	\$ 664	1 \$	-	\$ 1,000	\$	- \$	2,250	\$	2,250	0.00%

Rationale: N/A

IN/A

2024 Annual Budget Police Department - Continued

	Pol	lice - O	neOhio (Opioi	l Settler	nen	t Fund (l	Res	stricted)					
	2019 A	Actual	2020 Actua	l 20	1 Actual	20	22 Actual		023 YTD /30/2023)	202	3 Amended	2024	Proposed	% Increase/ (Decrease)
Federal & State Grants	\$	- \$	\$	- \$	-	\$	3,077	\$	7,207	\$	8,000	\$	3,100	-61.25%
Total Revenues		-		-	-		3,077		7,207		8,000		3,100	-61.25%
Miscellaneous		-		-	-		-		1,879		2,000		2,000	0.00%
Total Operating & Contractual Services		-		-	-		-		1,879		2,000		2,000	0.00%
Total Expenditures	\$	- \$	\$	- \$	-	\$	-	\$	1,879	\$	2,000	\$	2,000	0.00%

Rationale:

Federal & State Grants - This fund accounts for an annual amount received from the State of Ohio as a result of a settlement of a lawsuit suing pharmaceutical companies for their part in the Opioid crisis. The City will recieve an annual amount for the next several years currently estimated at approximately \$3,100.

			Police - K-	9 Patrol Fui	nd (Restricte	d)			
						2023 YTD			% Increase/
	20	19 Actual	2020 Actual	2021 Actual	2022 Actual	(9/30/2023)	2023 Amended	2024 Proposed	(Decrease)
	đ	10.000	æ	æ	db	db	¢	¢	0.000
Other Revenue	\$	10,000				\$ -	#	\$ -	0.00%
Transfer In		-	14,600		,	20,500		20,500	0.00%
Total Revenues		10,000	14,600	14,600	19,000	20,500	20,500	20,500	0.00%
Salaries & Wages		-	13,476	11,828	3 12,498	9,442	14,500	14,500	0.00%
Pensions		-	2,421	2,306	2,437	1,841	2,800	2,800	0.00%
Benefits		-	177	168	178	136	200	200	0.00%
Total Personal Services		-	16,074	14,302	15,114	11,419	17,500	17,500	0.00%
Materials & Supplies		2,751	1,510	2,382	2,801	2,016	3,000	3,000	0.00%
Payment for Services		200	-			-	-	-	0.00%
Total Operating & Contractual Services		2,951	1,510	2,382	2,801	2,016	3,000	3,000	0.00%
Total Expenditures	\$	2,951	\$ 17,584	\$ 16,684	\$ 17,914	\$ 13,435	\$ 20,500	\$ 20,500	0.00%
Rationale:									
N/A									

2024 Annual Budget Police Department - Continued

								2023 YTD					% Increase/
	201	9 Actual	2020 Actual	20	021 Actual	2	022 Actual	(9/30/2023)	2023	Amended	2024	Proposed	(Decrease)
Charges for Services	\$	30,242	\$ -	\$	43,648	\$	41,718	\$ 35,691	\$	36,000	\$	40,000	11.11%
Other Revenue		2,500	-		-		-	5,000		5,000		10,000	100.00%
Total Revenues		32,742	-		43,648		41,718	40,691		41,000		50,000	21.95%
Materials & Supplies		14,322	2,877		16,328		17,230	21,588		24,830		29,400	18.41%
Utilities & Communications		321	2,000		449		334	282		2,000		2,000	0.00%
Maintenance & Repairs		2,300	-		-		16,491	3,387		21,900		10,800	-50.68%
Consulting & Contract Services		-	1,278		2,845		1,593	-		10,000		-	-100.00%
Miscellaneous		-	85		-		-	-		-		-	0.00%
Total Operating & Contractual Services		16,944	6,240		19,621		35,648	25,257		58,730		42,200	-28.15%
Total Expenditures	\$	16,944	\$ 6,240	\$	19,621	\$	35,648	\$ 25,257	\$	58,730	\$	42,200	-28.15%

Materials & Supplies - The increase in 2024 is primarily attributed to the need for a new registration system due to the previous system no longer being in service.

Maintenance & Repairs - The increase in 2023 included Adventureland paving and moving maintenance items previously recorded in other line items to the proper account. In 2024, the line item is reduced and includes the potential reseal of Adventureland, yard service contract, and funds to utilize for maintenance once site condition is assessed after winter.

2024 Annual Budget

Police Department - Continued

			Po	lice - DU	I	Grant Fun	d	(Restricte	d)						
										2023 YTD					% Increase/
	201	9 Actual	2	020 Actual		2021 Actual		2022 Actual		(9/30/2023)	20	023 Amended	202	4 Proposed	(Decrease)
Federal & State Grants	\$	1,082	\$	3,092	\$	7,080	\$	4,548	\$	6,786	\$	12,000	\$	10,000	-16.679
Total Revenues		1,082		3,092		7,080		4,548		6,786		12,000		10,000	-16.679
Salaries & Wages		-		3,092		7,080		4,548		6,786		10,000		10,000	0.009
Total Personal Services		-		3,092		7,080		4,548		6,786		10,000		10,000	0.00%
Miscellaneous		-		-		-		-		-		14,700		2,000	-86.399
Total Operating & Contractual Services		-		-		-		-		-		14,700		2,000	-86.399
Total Expenditures	\$	-	\$	3,092	\$	7,080	\$	4,548	\$	6,786	\$	24,700	\$	12,000	-51.429

Miscellaneous - This fund accounts for a grant in which the City is reimbursed for overtime attributed to participation in DUI checkpoints. The budget has been adjusted to align with actual monies received and spent. A reconciliation will be performed to reimburse the General fund for previous year's personnel costs which were reimbursed by the grant funds received.

2024 Annual Budget Police Department - Continued

	Poli	ce - Law Ei	nforcement	Assistance F	Fund (Restr	icted)			
	2019 A	ctual 2020	Actual 2021	Actual 2022 A		YTD 2023) 2023	Amended	2024 Proposed	% Increase/ (Decrease)
Other Revenue Total Revenues	\$	- \$	- \$	- \$	- \$	- \$	2,000 2,000	\$ 2,000 2,000	$0.00\% \\ 0.00\%$
Professional Development Total Personal Services		-	-	-	-	-	1,200 1,200	1,200 1,200	0.00%
Total Expenditures	\$	- \$	- \$	- \$	- \$	- \$	1,200	\$ 1,200	0.00%

Rationale:

Other Revenue - In 2023, the police division and finance department reviewed internal control surrounding seized funds. A new fund was created with the adoption of the 2023 budget to hold seized funds deposited to a separate bank account once opened. Currently, any seized funds are secured in the property room at the police department while the related case is on going and released to appropriate parties once closed. The new process, once implemented, any seized funds will be deposited into the bank account until the case is processed and closed. Once the case is closed, the custodial fund/account will remit the funds to those awarded which may include the City of New Albany. Any seized funds awarded to New Albany would be deposited into this previously established "Law Enforcement Assistance Fund (Restricted)".

The community development team delivers a customer-focused approach to land use management and the built environment. The team provides comprehensive and creative solutions through planning, permitting, facilitating private site development, managing public infrastructure improvements, sustainable business attraction and retention strategies, and strategic community involvement.

KEY FUNCTIONS

- **Planning** Responsible for aligning the growth and development of the community with the city's master-planned vision and goals.
- **Economic development** Creates and implements programs to attract, retain, and expand businesses within the community.
- **Engineering services** Provides technical expertise in the design and construction of public infrastructure projects and private development plan review.
- **Zoning** Protects the interests and rights of property owners by upholding land use regulations and enforcing the property maintenance code.
- **Building** Ensures that the construction and modification of structures within the community comply with building code and safety standards.

Community Development



2023 Community Development Departmen



Community Development Leadership Team

LAND USE AND DEVELOPMENT FACTS

- New Albany's largest two land uses are commercial (63.88%), and residential (26.68%).
- New Albany has the lowest overall residential density (0.27 units per acre) than any other comparable central Ohio city.
- Nearly every home is within a quarter mile of a park.
- New Albany has more than 55 miles of leisure trails.
- Including Rocky Fork Metro Park, 15% of the land (more than 2,000 acres) in or abutting New Albany is green space and open space.
- The New Albany International Business Park has 24,000 employees.

ANNUAL TRENDS

				2023 YTD
	<u>2020</u>	<u>2021</u>	<u>2022</u>	(as of 9/30)
New Residential Permits	54	103	41	34
New Commercial Permits	9	14	11	12
Total Permits	783	976	759	712
Acres Zoned	120.91	119.52	2,478.82	797
Private Development Plan				
Review	46	21	50	32
Total Inspections	5,720	6,814	5,655	5481
Comm Sq Ft Under				
Construction (Monthly Avg)	2,434,555	2,674,403	3,874,131	3,255,067

2023 ACCOMPLISHMENTS

- The building division moved to the Intel trailer site and is fully functional in the new space.
- The building division implemented the electronic plan review system for Intel; and, the engineering division implemented electronic signature system for mylars.
- The economic development division collaborated with COTA to establish the extended Line 35 to the New Albany Park and Ride. This is the first daily and hourly service provided by COTA to the city.
- The economic development division connected with 31 different businesses to celebrate Economic Development Week.
- The economic development division created three new TIF Areas and three new CRA Areas; and, adopted four new incentive agreements and four amended incentive agreements.
- The planning division created and launched a GIS based zoning map on the city's website.
- The planning division has processed 100+ planning applications.
- Intel/Tech-Park Accomplishments:
 - 10 miles of new roads: That is the same distance if you traveled along SR 161 all the way from i-270 to Mink Street.
 - 750,000 cubic yards of earth moved: We have moved enough dirt to fill 240 Olympic-sized pools to construct the roadways.
 - 4 miles of large-diameter water pipes installed.
 - A lift station was constructed capable of discharging 6 million gallons of sewer water every single day.
 - 15,000 feet of large-diameter sanitary sewer has been installed: That is enough sewer pipe to stretch across 40 football fields.

2023 Major Economic Development Announcements



Amazon Web

Services \$3.5B INVESTMENT

DSV

1.2 MILLION SQUARE FEET

Rinchem **\$50M INVESTMENT**

TS \$1.5BINVESTMENT



■NEWALBANY

Department Goals & Goal Driven Strategies:

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

A. Exceed industry standards in providing excellent and timely customer service and community outreach (City Goals #1 & #4): The department sets high internal expectations as it relates to processing applications for planning, building, engineering, and zoning that exceed the industry standard. The department provides strategic outreach to the community through city tours, targeted marketing, and presentations.

B. Serve the needs of residents and businesses through appropriate development and infrastructure investments (City Goals #1 & #3): The department is the main driving force behind economic development projects locating that create and support a vibrant sustainable community according to the city's strategic plan. The strategic planning process 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 businesses.

C. Create a healthy business environment that protects the local tax base (City Goals #2 & #4): The department 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 excellent customer service and connections to the community, they are encouraged to continue to partner with New Albany and provide local taxes.

Looking Forward:

- Code updates
- Support capital budget initiatives
- Maintain high level of customer service through transition
- Support Intel implementation and 200-acre supplier <u>park</u>
- Professional development and training initiatives
- BRE program
- Public outreach
 - Community tours
 - Strategic marketing
 - Presentations



Performance Measures - Community Development Department

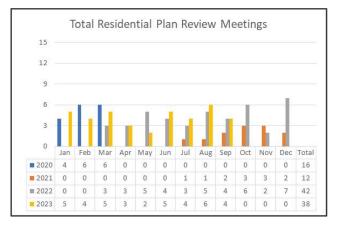
A. Exceed industry standards in providing excellent and timely customer service and community outreach (City Goals #1 & #4)

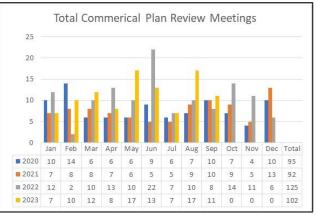
The key performance indicators for this goal are:

- 1. Number of residential and commercial plans reviewed 2020-2023
- 2. Total number of residential plan review meetings 2020-2023
- 3. Total number of commercial plan review meetings 2020-2023
- 4. Average days for plan review compared to Ohio Building Code 2020-2023
- 5. Number of professional development and training sessions by division
- 6. Number of community engagements and marketing investments



The graph above shows the total number of residential and commercial plans reviewed during each year. This includes new projects, responses to denials, and revisions to approved plans.





As shown on the two graphs above the department offers in-person meetings for small residential projects and commercial projects with the contractor/owners and appropriate city staff.

A. Exceed industry standards in providing excellent and timely customer service and community outreach (City Goals #1 & #4) continued

The graph below shows the average number of days for commercial plans reviewed by building and zoning during each month. The state standards from the Ohio Building Code and the city standards are listed as solid lines for comparison.





The graph above indicates the number of training sessions attended in 2023 by each division. Training and professional development directly correlate to the department's ability to provide an exceptional level of customer service.

A. Exceed industry standards in providing excellent and timely customer service and community outreach (City Goals #1 & #4) continued

The department invests in community outreach through city tours, presentations, and strategic marketing.

- Number of tours: 14
- Number of presentations: 12
- Money invested in marketing: \$230,000



Chamber of Commerce 25th Anniversary Luncheon



The NEXT



Business Park Tour

■NEW ALBANY ■

B. Serve the needs of residents and businesses through appropriate development and infrastructure investments (City Goals #1 & #3)

The key performance indicators for this goal are:

- 1. Engineering study effectiveness score
- 2. Planning study effectiveness score

Engineering Study Conducted	Completion & Timeliness	Quality of Findings	Implementation of Recommendations	Stakeholder Satisfaction	Total Score
	(0=delayed, 5=on/ahead of schedule)	(0=weak findings, 5=comprehensive findings)	(0=none implemented, 5=all will be implemented)	(0=highly dissatisfied, 5=highly satisfied)	(20 possible)
Water Capacity	5	5	5	5	20
Sanitary Sewer Capacity	3	4	3	3	13
City-wide Traffic Calming	4	4	4	4	16
Business Park Traffic Impact Study	5	5	5	5	20

The above matrix provides an evaluation of the engineering studies conducted within the community development department. It is designed to evaluate the studies across four key performance measures: completion/timeliness, quality of findings, implementation of recommendations, and stakeholder satisfaction. The areas for improvement are identified by assigning a score of 0-5 to each metric. The total score serves as a quantifiable success metric.

B. Serve the needs of residents and businesses through appropriate development and infrastructure investments (City Goals #1 & #3) continued

The below matrix provides an evaluation of the planning studies conducted within the community development department. It is designed to evaluate the studies across four key performance measures: completion/timeliness, quality of findings, implementation of recommendations, and stakeholder satisfaction. The areas for improvement are identified by assigning a score of 0-5 to each metric. The total score serves as a quantifiable success metric.

Planning Study Conducted	Completion & Timeliness	Quality of Findings	Implementation of Recommendations	Stakeholder Satisfaction	Total Score
Study conducted	(0=delayed, 5=on/ahead of schedule)	(0=weak findings, 5=comprehensive findings)	(0=none implemented, 5=all will be implemented)	(0=highly dissatisfied, 5=highly satisfied)	(20 possible)
Village Center Parking Plan	2	3	3	3	11
Traffic and Pedestrian Access Meetings	5	5	3	5	18
Solar Panel Best Practices Report and Code Update	3	4	3	3	13
Beech Road North Landscape Standards Plan	5	4	5	5	19
Central College Redevelopment Framework Plan	4	5	3	3	15
USPS Zip Code & Mailing Address Coordination	3	5	5	5	18
GIS Online Zoning Map Project	5	5	5	5	20
Digital Menu Board Sign Code Update	5	5	5	5	20

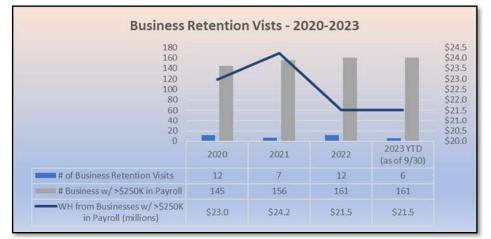
C. Create a healthy business environment that protects the local tax base (City Goals #2 & #4)

The key performance indicators for this goal are:

- 1. Business park retention visits
- 2. Active economic development pipeline by month
- 3. Investment from announced projects

The department strives to create a business-friendly climate that is supportive and inclusive, from a company located within the incubator to Fortune 100 corporations. The team works with employers to identify and implement strategies that can improve their ability to retain and grow their workforce. This helps to stabilize our tax base and provide sustainable revenue to support continued operations and investment in infrastructure, community facilities, and programming to improve the quality of life for residents.

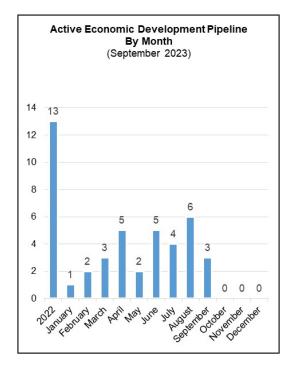
The chart below depicts the number of BREs for the years presented in comparison to the total number of businesses located within New Albany with a payroll greater than \$250,000. For additional information, the total revenue in withholding from these businesses is shown in millions. This information will assist city staff in determining appropriate goals to include in their revised plan.



NOTE: 2023 YTD information on # of Businesses and related payroll and withholding information is not yet available and will be updated with the final document. For reference, information from 2022 is used in the graph in the related data.

C. Create a healthy business environment that protects the local tax base (City Goals #2 & #4) continued

The graph below describes the department's active economic development portfolio. There are currently 44 projects within the pipeline with the top site requests representing the High-Tech Manufacturing and Logistics industry.



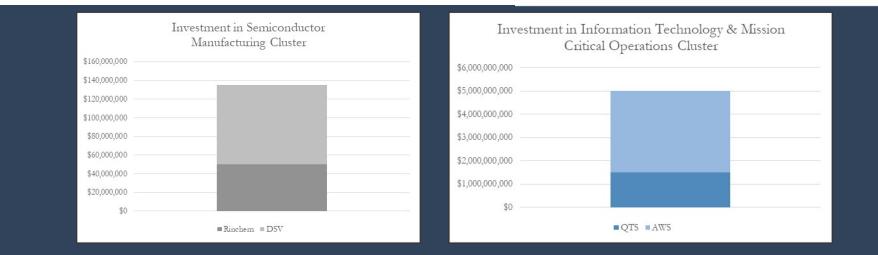


C. Create a healthy business environment that protects the local tax base (City Goals #2 & #4) continued

The department announced a total of \$5.1 billion in new projects in 2023. The tables below describe the investment by company and cluster.

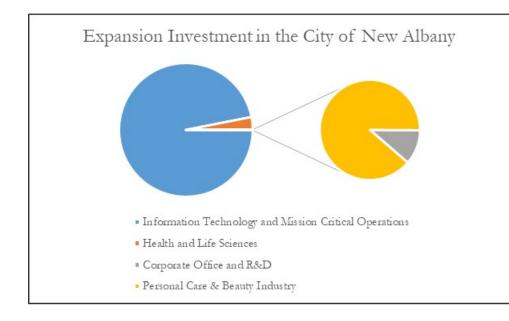
Additionally, Google recently announced an additional investment of \$1.7 billion across their three central Ohio sites – which includes New Albany.



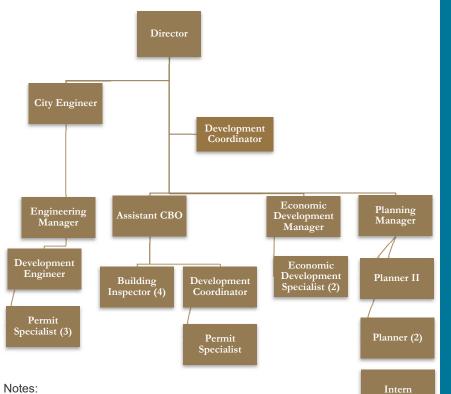


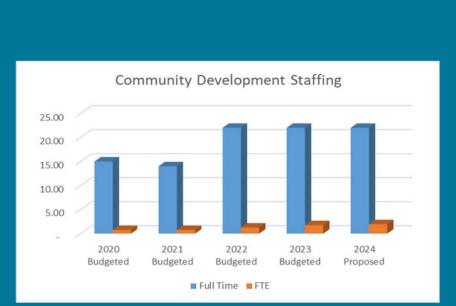
C. Create a healthy business environment that protects the local tax base (City Goals #2 & #4) continued

Existing companies in New Albany expanded in existing facilities or new facilities representing an investment of \$392,749,543.









	2020	2021	2022	2023	2024
	Budgeted	Budgeted	Budgeted	Budgeted	Proposed
Full Time	15.00	14.00	22.00	22.00	22.00
FTE	0.75	0.75	1.25	1.75	1.95
Total	15.75	14.75	23.25	23.75	23.95

FTE includes intern position and 2 part-time permit • specialists

2024 Annual Budget

Community Development Department

	2	019 Actual	20	20 Actual	20	021 Actual	2	022 Actual	2023 YTD 9/30/2023)	202	3 Amended	20	24 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	997,463	\$	1,171,867	\$	1,127,792	\$	1,409,304	\$ 1,295,253	\$	1,875,882	\$	2,191,826	16.84%
Pensions		138,742		161,755		156,291		191,872	179,649		249,620		298,136	19.44%
Benefits		341,000		396,475		368,778		435,764	386,679		634,921		500,808	-21.12%
Professional Development		17,668		10,593		12,207		19,155	17,034		22,000		34,000	54.55%
Total Personal Services		1,494,874		1,740,690		1,665,069		2,056,095	1,878,615		2,782,423		3,024,770	8.71%
Materials & Supplies		25,625		8,545		19,616		22,054	9,164		31,500		28,000	-11.11%
Clothing & Uniforms		250		130		105		521	225		1,500		1,500	0.00%
Utilities & Communications		8,732		4,111		5,543		5,433	2,395		10,700		9,200	-14.02%
Consulting & Contract Services		1,664,020		1,381,153		1,884,725		2,768,092	2,350,264		3,082,313		2,853,000	-7.44%
Payment for Services		13,216		15,300		13,302		21,726	19,006		23,500		17,500	-25.53%
Miscellaneous		2,880,646		2,287,834		2,625,178		2,247,272	2,037,980		2,389,500		2,290,000	-4.16%
Total Operating & Contractual Services		4,592,488		3,697,074		4,548,470		5,065,098	4,419,033		5,539,013		5,199,200	-6.13%
Total Expenditures	\$	6,087,362	\$	5,437,764	\$	6,213,538	\$	7,121,193	\$ 6,297,648	\$	8,321,436	\$	8,223,970	-1.17%

Departments - 172

This page is intentionally left blank.



2024 Annual Budget

Community Development Department - Continued

	С	ommuni	ty I	Developn	ıen	it - Genei	al	Fund (Al	11	Divisions	5)				
	20	019 Actual	2	020 Actual	2	021 Actual	2	022 Actual		2023 YTD 9/30/2023)	202	23 Amended	20	24 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	997,463	\$	1,171,867	\$	1,127,792	\$	1,409,304	\$	1,295,253	\$	1,875,882	\$	2,191,826	16.84%
Pensions		138,742		161,755		156,291		191,872		179,649		249,620		298,136	19.44%
Benefits		341,000		396,475		368,778		435,764		386,679		634,921		500,808	-21.12%
Professional Development		17,668		10,593		12,207		19,155		17,034		22,000		34,000	54.55%
Total Personal Services		1,494,874		1,740,690		1,665,069		2,056,095		1,878,615		2,782,423		3,024,770	8.71%
Materials & Supplies		19,895		6,403		10,616		19,991		7,003		21,500		18,000	-16.28%
Clothing & Uniforms		250		130		105		521		225		1,500		1,500	0.00%
Utilities & Communications		8,732		4,111		$5,\!543$		5,433		2,395		10,700		9,200	-14.02%
Consulting & Contract Services		1,454,458		1,223,911		1,008,500		1,632,750		1,868,869		2,052,600		2,108,000	2.70%
Payment for Services		13,216		15,300		13,302		21,726		18,624		23,000		17,500	-23.91%
Miscellaneous		79,272		64,274		21,592		27,081		24,552		140,000		140,000	0.00%
Total Operating & Contractual Services		1,575,822		1,314,129		1,059,658		1,707,503		1,921,667		2,249,300		2,294,200	2.00%
Total Expenditures	\$	3,070,696	\$	3,054,819	\$	2,724,727	\$	3,763,598	\$	3,800,283	\$	5,031,723	\$	5,318,970	5.71%

This page is intentionally left blank.



2024 Annual Budget

Community Development Department - Continued

Community	v Dev	velopmer	nt -	General	Fu	nd - Com	m	unity Dev	vel	opment	Di	vision (40	10)		
	2()19 Actual	20)20 Actual	2	021 Actual	2	022 Actual		2023 YTD 9/30/2023)	20	23 Amended	202	24 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	997,463	\$	1,171,867	\$	1,127,792	\$	1,409,304	\$	1,295,253	\$	1,875,882	\$	2,191,826	16.84%
Pensions		138,742		161,755		156,291		191,872		179,649		249,620		298,136	19.44%
Benefits		341,000		396,475		368,778		435,764		386,679		634,921		500,808	-21.12%
Professional Development		17,668		10,593		12,207		19,155		17,034		22,000		34,000	54.55%
Total Personal Services		1,494,874		1,740,690		1,665,069		2,056,095		1,878,615		2,782,423		3,024,770	8.71%
Materials & Supplies		19,895		6,403		10,616		19,991		7,003		21,500		18,000	-16.28%
Clothing & Uniforms		250		130		105		521		225		1,500		1,500	0.00%
Utilities & Communications		8,732		4,111		5,543		5,433		2,395		10,700		9,200	-14.02%
Consulting & Contract Services		899,800		897,816		758,500		1,117,750		1,453,869		1,557,600		1,613,000	3.56%
Payment for Services		13,216		15,300		13,302		21,726		18,624		23,000		17,500	-23.91%
Miscellaneous		4,492		1,259		9,322		14,394		12,069		25,000		25,000	0.00%
Total Operating & Contractual Services		946,384		925,019		797,389		1,179,817		1,494,185		1,639,300		1,684,200	2.74%
Total Expenditures	\$	2,441,258	\$	2,665,709	\$	2,462,457	\$	3,235,912	\$	3,372,800	\$	4,421,723	\$	4,708,970	6.50%

Rationale:

Salaries & Wages, Pensions and Benefits - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023.

Professional Development - The 2024 budget reflects an increase of 54% in the professional development category. The increase aligns with the organizational goal that encourages each department to pursue continual service and operational improvements; and, the investment in the professional development of the workforce. As the staff increased, the budget to maintain the necessary continuing education credits and certifications also increased. Additionally, the increased staffing resulted in an increase in the amount the city pays in annual professional dues and memberships. Other increases include registration for professional training and conferences including the OKI conference, OTEC, the Economic Development Institute certification classes, the Ohio basic ED courses, the annual water resources conference, and the annual OBOA (building) conference.

Utilities & Communications - This line item was decreased based on data regarding cell phone use and billing.

Consulting & Contract Services - The 2024 budget includes a 3.5% increase in the consulting and contract services category. The department will maintain contracts with planning and design consultants to focus on long-range planning projects such as the US 62 Corridor Study (proactive approach to ODOT US 62 widening north of Central College) and Triangle Plan Update; and, updates to the codified ordinances (urban center code, solar panels, village center park and open space dedications). New projects include an ECOS redux to reflect the updates in sustainability and green building standards and the continuation of fiber-to-the-home studies. The budget also includes the necessary funds to maintain the contract staff responsible for commercial plan review, inspection, electrical inspection, and chief building official services. Note that the hourly rate for the commercial plan reviewers is billed back to the applicant.

2024 Annual Budget

Community Development Department - Continued

Con	nmun	ity Dev	elo	pment - (Ger	neral Fur	nd	- Enginee	er I	Division	. (40)20)			
	201	9 Actual	20	20 Actual	20	21 Actual	2	022 Actual		023 YTD (30/2023)	2023	3 Amended	2024	Proposed	% Increase/ (Decrease)
Consulting & Contract Services Total Operating & Contractual Services		554,658 554,658		326,095 326,095		250,000 250,000		515,000 515,000		415,000		495,000 495,000		495,000 495,000	0.00%
Total Expenditures	\$	554,658	\$	326,095	\$	250,000	\$	515,000	\$	415,000	\$	495,000	\$	495,000	0.00%
Rationale: N/A								`						<u> </u>	
ΙV/Λ															

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
Total Personal Services	-	-	-	-	-	-	-	0.009
Miscellaneous	74,780	63,015	12,270	12,686	12,482	115,000	115,000	0.00
Total Operating & Contractual Services	74,780	63,015	12,270	12,686	12,482	115,000	115,000	0.00
Total Expenditures	\$ 74,780	\$ 63,015	\$ 12,270	\$ 12,686	\$ 12,482	\$ 115,000	\$ 115,000	0.00

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

2024 Annual Budget

Community Development Department - Continued

Community Development - Economic Development (NAECA) Fund (Restricted)															
	20	2019 Actual		2020 Actual		021 Actual	2022 Actu		2023 YTI (9/30/2023		202	23 Amended	202	4 Proposed	% Increase/ (Decrease)
Funds from NACA/NAECA	\$	452,768	\$	755,605	\$	2,108,018	\$	1,997,676	\$	1,074,689	\$	2,149,378	\$	6,649,378	209.36%
Total Revenues		452,768		755,605		2,108,018		1,997,676		1,074,689		2,149,378		6,649,378	209.36%
Total Personal Services		-		-		-		-		-		-		-	0.00%
Total Operating & Contractual Services		-		-		-		-		-		-		-	0.00%
Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%

Rationale:

Funds from NACA/NAECA - The city received the first distribution from the New Albany East Community Authority (NAECA) in 2019. The initial distributions were applied to the OWDA loan for the construction of the Beech Road South infrastructure and the Blacklick Creek Trunk Sewer - Phase 1, Phase 2A.1, Phase 2A.2, and Phase 2B. In 2022, the city applied NAECA funds to the OWDA loan for the construction of water lines on Ganton Parkway and the sanitary sewer on Worthington Road. In 2024, the city will receive approximately \$2 million toward the first year of interest payments on bonds that will be sold in January 2024 for the construction of the Rose Run II project. (This chart only includes "department" expenditures and not Capital (capital projects), Debt Service, or Other Financing Uses (transfers to debt service for OWDA payments).

2024 Annual Budget

Community Development Department - Continued

	mity	Developi	nen	t - LCOI	UII		יץי	ment (NA		/	(11)	confettua)	_		
										2023 YTD					% Increase/
	20	019 Actual	202	20 Actual	2	021 Actual	2	022 Actual	(9	9/30/2023)	202	3 Amended	2	024 Proposed	(Decrease)
Federal & State Grants	\$	14,288	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%
Funds from NACA/NAECA		3,049,010		3,118,735		3,012,895		4,152,800		-		4,500,000		3,000,000	-33.33%
Advance In		-		-		-		1,122,887		-		-		-	0.00%
Total Revenues		3,063,298		3,118,735		3,012,895		5,275,687		-		4,500,000		3,000,000	-33.33%
Total Personal Services		-		-		-		-		-		-	+	-	0.00%
Materials & Supplies		5,730		2,142		9,000		2,063		2,161		10,000		10,000	0.00%
Consulting & Contract Services		209,562		157,242		876,225		1,135,342		481,394		1,029,713		745,000	-27.65%
Payment for Services		-		-		-		-		382		500		-	-100.00%
Miscellaneous		2,801,374		2,223,560		2,603,586		2,220,191		2,013,428		2,249,500		2,150,000	-4.42%
Total Operating & Contractual Services		3,016,666		2,382,944		3,488,811		3,357,596		2,497,366		3,289,713		2,905,000	-11.69%
Total Expenditures	\$	3,016,666	\$	2,382,944	\$	3,488,811	\$	3,357,596	\$	2,497,366	\$	3,289,713	\$	2,905,000	-11.69%
Rationale:															
This fund varies from year to year based on the	project	s approved fo	or dev	elopment a	nd c	urrent incent	ive j	payments. Eco	noi	mic Develop	men	t incentive pay	yme	ents are made fro	om the
miscellaneous line item. Not included in the cha															
within the same fund.			0			,		0				0		•	5

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



The first phase of Taylor Farm Park opened in August of 2023. As the city's first destination park, it includes an adventure playground, walking paths and environmental features like wetlands.





e NA 101 series aimed to connect new and existing resid to city staff and information.

The city's first Household Hazardous Waste Drive collected 3,000 cans of hazardous material

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):

The Community Investment & Programming division of the Administrative Services department facilitates the implementation of several council initiatives. 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 has continued to increase its membership and the number of programs offered. 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, five different types of waste drives, summer concerts, preschool party in the park programs, DORA (Designated Outdoor Refreshment Area) and Senior Connections are a few examples of programming this division facilitates. Specific IDEA Panel programs in 2023 included the NA 101 series (business park bus tours, Appy Hour at the Heit Center and the Taylor Farm Open House), a Juneteenth Celebration, Family Fun Day and a Diwali Celebration. This division also manages the permitting process and coordinates logistics for special events by outside organizations that occur in New Albany.

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.

■NEW ALBANY ■

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. The chief communications & marketing officer and multimedia communications specialist work together 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 F	ACTS:												
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>										
New Hire Processes	*	*	21	37										
Events	13	3	12	14										
Guest Columns														
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

2023 Accomplishments:

- Maintained a high volume of hiring processes
- Employee turnover rate of <10%
- Completed classification and compensation study

IT Services & GIS:

Created public facing online
 maps and dashboards

Community Programming:

- Increased Senior Connections memberships
- Permitted and produced 33 special events

City Council Initiatives:

 Upgraded 3 neighborhood playgrounds, opened first phase of Taylor Farm Park, launched the IDEA Implementation Panel, expanded waste drives

Communications:

- Four national/Ohio PR awards
- Successful promotion and branding of city's new events
- Grew attendance at all-staff
 internal meetings

Looking Forward:

- Enhance city website and expand internal communications
- Electronic Personnel Action Forms & onboarding documents

IT Services & GIS:

- Establish new service
 request/work order system
- Enhanced security measures

Community Programming:

 Focus on organizational structure to accommodate growth in events and programs

City Council Initiatives:

 Rose Run Phase 2 construction, Sustainability Advisory Board, Park upgrades, IDEA and Fiber to the Home Study

Communications:

- Improve website experience
- Create studio space for video shoots and potential podcasts
- Develop new videos to assist in communicating annual report info

Performance Measures - Administrative Services Department

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

The Community Survey is performed every other year. The next survey will be conducted in 2024.





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

	2020	2021	2022	2023
Budgeted Full Time Positions	102	103	129	137
New Positions (Net)	9	1	26	8
Full Time Employees @ 12/31 (9/30)	94	99	117	-
Vacancies @ 12/31 (9/30)	8	4	12	137
Annual Hiring Processes	*	21	37	-
New Employees	13	9	28	-

*Information not available at time of printing.

Performance Measures - Administrative Services Department, continued

3. Senior Connections (Goal #4)

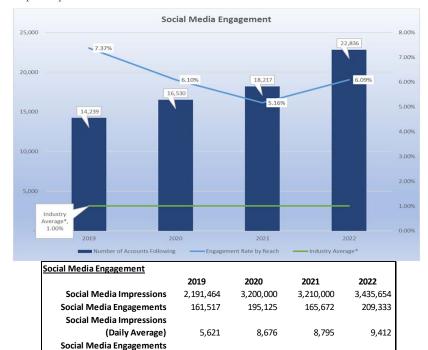
Senior Connections programming was brought in house in 2022. The program was previously administered through Healthy New Albany, a community partner since inception in 2019 and has proven to be a valuable program for residents. Below is a graph depicting the growth and participation in the program.



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.



443

7.37%

1.00%

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

537

6.10%

1.00%

454

5.16%

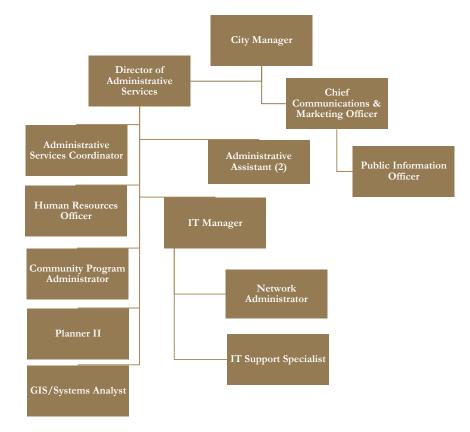
1.00%

(Daily Average)

Engagement Rate by Reach Industry Average* 574

6.09%

1.00%





	2020	2021	2022	2023	2024
	Budgeted	Budgeted	Budgeted	Budgeted	Proposed
Full Time	10.00	10.00	13.00	14.00	16.00
FTE	1.59	1.59	0.75	1.63	3.13
Total	11.59	11.59	13.75	15.63	19.13

Notes:

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

2024 Annual Budget

Administrative Services Department

		Ad	lmi	nistrativ	e S	ervices -	Τα	otal All Fu	ind	ds					
	20	19 Actual	20	020 Actual	2	021 Actual	2	022 Actual		2023 YTD 9/30/2023)	202	3 Amended	202	24 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	893,229	\$	989,185	\$	980,654	\$	1,166,514	\$	984,675	\$	1,531,836	\$	1,829,293	19.42%
Pensions		121,014		132,973		132,618		157,449		135,748		207,124		248,494	19.97%
Benefits		273,112		286,576		331,251		311,863		298,539		452,370		532,444	17.70%
Professional Development		14,267		12,384		15,228		20,994		22,307		38,515		47,440	23.17%
Total Personal Services		1,301,622		1,421,118		1,459,751		1,656,819		1,441,269		2,229,845		2,657,671	19.19%
Materials & Supplies		40,952		34,838		39,920		147,828		85,952		159,550		118,800	-25.54%
Utilities & Communications		14,133		13,914		17,054		18,077		16,933		37,300		52,300	40.21%
Maintenance & Repairs		146,401		223,254		230,573		382,940		595,968		662,627		780,431	17.78%
Consulting & Contract Services		472,960		448,302		505,381		734,149		627,736		831,940		903,200	8.57%
Payment for Services		125,870		77,455		86,415		103,234		109,784		167,600		186,100	11.04%
Miscellaneous		94,117		108,565		86,100		527,862		477,527		875,600		829,100	-5.31%
Total Operating & Contractual Services		894,434		906,328		965,443		1,914,089		1,913,900		2,734,617		2,869,931	4.95%
Total Expenditures	\$	2,196,056	\$	2,327,447	\$	2,425,195	\$	3,570,908	\$	3,355,169	\$	4,964,462	\$	5,527,602	11.34%
Note: "Total All Funds" includes the General F	und, M	ayor's Court	Con	nputer Fund,	, Alo	cohol Indigen	t Fi	and, Court Sp	ecia	al Projects Fi	ınd,	and Clerk's O	ffice	Computer Fu	nd.



2024 Annual Budget Administrative Services Department - Continued

	A	dminist	rative	Servi	ces	- Genera	al F	und (All	Di	ivisions)					
	201	9 Actual	2020 A	ctual	20	21 Actual	20	022 Actual		(023 YTD 9/30/2023)	202	3 Amended	202	4 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	893,229	\$ 9	89,185	\$	980,654	\$	1,166,514	\$	984,675	\$	1,531,836	\$	1,829,293	19.42%
Pensions		121,014	1	32,973		132,618		157,449		135,748		207,124		248,494	19.97%
Benefits		273,112	2	86,576		331,251		311,863		298,539		452,370		532,444	17.70%
Professional Development		14,267		12,384		15,228		20,994		22,307		38,515		47,440	23.17%
Total Personal Services		1,301,622	1,4	21,118		1,459,751		1,656,819		1,441,269		2,229,845		2,657,671	19.19%
Materials & Supplies		40,952		34,838		39,920		147,828		85,952		158,550		117,800	-25.70%
Utilities & Communications		14,133		13,914		17,054		18,077		16,933		37,300		52,300	40.21%
Maintenance & Repairs		146,401	2	23,254		230,573		382,940		595,968		662,627		780,431	17.78%
Consulting & Contract Services		472,960	4	48,302		505,381		734,149		627,736		828,940		900,200	8.60%
Payment for Services		125,870		77,455		86,415		103,234		109,784		167,600		186,100	11.04%
Miscellaneous		94,117	1	08,565		86,100		527,862		477,527		875,600		829,100	-5.31%
Total Operating & Contractual Services		894,434	9	06,328		965,443		1,914,089		1,913,900		2,730,617		2,865,931	4.96%
Total Expenditures	\$	2,196,056	\$ 2,3	27,447	\$	2,425,195	\$	3,570,908	\$	3,355,169	\$	4,960,462	\$	5,523,602	11.35%



2024 Annual Budget Administrative Services Department - Continued

Adm	inist	rative Se	rvices - Gei	ıera	al Fund -	Ac	lministra	tio	n Divisio	on	(7010)			
	20	019 Actual	2020 Actual	2	2021 Actual	2	022 Actual		2023 YTD 9/30/2023)	202	23 Amended	2024	4 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	669,241	\$ 818,431	\$	834,481	\$	709,593	\$	560,917	\$	830,269	\$	935,481	12.67%
Pensions		90,549	109,336		112,353		94,332		77,684		109,534		126,311	15.32%
Benefits		188,648	213,896		262,482		175,389		139,216		215,133		251,642	16.97%
Professional Development		10,568	7,326		10,506		15,203		9,672		23,440		23,440	0.00%
Total Personal Services		959,006	1,148,989		1,219,822		994,518		787,490		1,178,376		1,336,874	13.45%
Materials & Supplies		8,355	10,024		7,882		9,850		10,501		19,000		19,000	0.00%
Utilities & Communications		6,213	4,948		5,496		5,223		5,569		9,000		9,000	0.00%
Consulting & Contract Services		153,984	87,326		126,726		115,893		115,555		211,850		220,450	4.06%
Payment for Services		3,050	5,000		4,075		3,163		6,052		7,600		7,600	0.00%
Miscellaneous		59,395	66,257		46,100		19,578		5,787		100,000		100,000	0.00%
Total Operating & Contractual Services		230,996	173,555		190,279		153,706		143,464		347,450		356,050	2.48%
Total Expenditures	\$	1,190,003	\$ 1,322,544	\$	1,410,101	\$	1,148,224	\$	930,953	\$	1,525,826	\$	1,692,924	10.95%
D-4												8		

Rationale:

Salaries & Wages, Pensions and Benefits - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023. The 2024 budget also includes the addition of an Administrative Services Clerk and a part-time Administrative Assistant.

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

Consulting & Contract Services - The increase in 2024 is primarily related to including funds for an electric aggregation consultant.

2024 Annual Budget

Administrative Services Department - Continued

Adm	inist	rative Se	ervic	ces - Ger	ner	al Fund -	Mayor's (Co	ourt Divisio	on (7011))			
	20	19 Actual	202	20 Actual	2	021 Actual	2022 Actual		2023 YTD (9/30/2023)	2023 Amei	nded	202	4 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	135,338	\$	80,095	\$	52,936	\$	-	\$-	\$	-	\$	-	0.00%
Pensions		18,183		11,143		7,341		-	-		-		-	0.00%
Benefits		49,370		38,217		29,151		-	-		-		-	0.00%
Professional Development		918		905		360	20	0	500		700		700	0.00%
Total Personal Services		203,808		130,360		89,788	20	0	500		700		700	0.00%
Materials & Supplies		5,313		1,801		4,074		-	-		-		-	0.00%
Utilities & Communications		402		491		443		-	-		-		-	0.00%
Consulting & Contract Services		76,595		88,280		95,758	283,56	2	240,800	295	,350		298,350	1.02%
Payment for Services		-		-		302	1,19	1	754	2	,000		2,000	0.00%
Total Operating & Contractual Services		82,309		90,571		100,578	284,75	3	241,554	297	,350		300,350	1.01%
Total Expenditures	\$	286,117	\$	220,932	\$	190,366	\$ 284,95	3	\$ 242,054	\$ 298	,050	\$	301,050	1.01%
Rationale: N/A														

2024 Annual Budget

Administrative Services Department - Continued

Adr	ninistrative	Services - G	eneral Fund	- IT Servic	es Division	a (7012)		
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 88,649	\$ 90,660	\$ 93,238	\$ 179,083	\$ 184,504	\$ 321,654	\$ 382,510	18.92%
Pensions	12,282	12,493	12,924	24,838	25,343	45,508	52,037	14.35%
Benefits	35,095	34,463	39,618	63,892	72,866	135,491	135,737	0.18%
Professional Development	26	400	-	2,770	5,065	6,325	6,625	4.74%
Total Personal Services	136,053	138,016	145,779	270,583	287,777	508,978	576,909	13.35%
Materials & Supplies	27,141	20,500	24,025	134,255	53,273	116,200	60,500	-47.93%
Utilities & Communications	3,944	5,277	3,880	3,309	695	12,300	27,300	121.95%
Maintenance & Repairs	146,401	223,254	230,573	382,940	595,968	662,627	780,431	17.78%
Consulting & Contract Services	174,657	163,605	166,521	212,944	178,083	196,840	159,400	-19.02%
Payment for Services	-		-	-	-	-	-	0.00%
Miscellaneous	34,722	38,182	40,000	40,000	40,692	50,000	-	-100.00%
Total Operating & Contractual Services	386,865	450,819	464,999	773,448	868,711	1,037,967	1,027,631	-1.00%
Total Expenditures	\$ 522,918	\$ 588,834	\$ 610,778	\$ 1,044,031	\$ 1,156,488	\$ 1,546,945	\$ 1,604,540	3.72%

Rationale:

Salaries & Wages, Pensions and Benefits - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023.

Materials & Supplies - 2022 included costs related to additional software, new PC equipment for newly established positions (including those added during year for Intel), additional tablets, laptops, and mounts for service and fleet, and other similar expenses. 2023 continues to have similar costs but less in quantity. The 2024 expenses are projected to be similar to expenses to date for with returning to the normal expense of purchasing for new staff and replacing current staff equipment based on scheduled replacements and upgrades. Utilities & Communications - 2024 includes funding for the MARCS system IP Connection which was previously budgeted within the Police Department.

Maintenance & Repairs - 2024 includes costs related to additional software, increases in licensing costs and maintenance agreements. During the audit of the 2023 financial statements in the spring of 2024, each of these Subscription-Based Information Technology Arrangements ("SBITA") recorded within this category will be evaluated as a part of Government Accounting Standards Board (GASB) Statement No. 96 (as described in the IT Budget within the Appendices). Items required to be reclassed on a Generally Accepted Accounting Principles (GAAP) base, will be moved to the Capital Equipment fund in the 2024 budget for tracking purposes.

Consulting & Contract Services - The 2024 budget includes a decrease related to software support and services that were transferred to the Maintenance & Repairs category until reviewed for GASB 96 determination.

Miscellaneous - The 2023 budget includes the copier leases throughout the City. In 2024, the expense related to the copier leases was moved to the Capital Equipment fund due to being classified as a capital lease.

2024 Annual Budget

Administrative Services Department - Continued

					2023 YTD	, , , , , , , , , , , , , , , , , , ,		% Increase/
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	(9/30/2023)	2023 Amended	2024 Proposed	(Decrease)
Salaries & Wages	\$ -	\$ -	\$ -	\$ 231,491	\$ 157,585	\$ 258,838	\$ 293,645	13.45%
Pensions	-	-	-	31,790	21,287	35,754	40,271	12.63%
Benefits	-	-	-	58,497	56,537	62,914	70,720	12.41%
Professional Development	2,754	3,753	4,362	2,821	7,070	7,500	9,500	26.67%
Total Personal Services	2,754	3,753	4,362	324,598	242,479	365,006	414,136	13.46%
Materials & Supplies	144	2,513	3,939	3,723	12,844	13,000	19,300	48.46%
Utilities & Communications	3,575	3,198	7,235	9,545	10,670	15,500	15,500	0.00%
Consulting & Contract Services	67,725	109,091	116,375	121,750	90,500	113,500	215,500	89.87%
Payment for Services	122,820	72,455	82,039	98,880	102,433	156,850	174,300	11.13%
Miscellaneous	-	4,125	-	-	-	-	-	0.00%
Total Operating & Contractual Services	194,264	191,383	209,588	233,898	216,447	298,850	424,600	42.08%
Total Expenditures	\$ 197,017	\$ 195,136	\$ 213,949	\$ 558,496	\$ 458,925	\$ 663,856	\$ 838,736	26.34%

Rationale:

Salaries & Wages, Pensions and Benefits - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023. The 2024 budget also includes the addition of a part-time Communications Specialist.

Professional Development - The 2024 budget was increased in anticipation of adding the part-time Communications Specialist.

Materials & Supplies - The 2024 budget includes an increase for various equipment for studio, potential podcast and other video recordings. The increase also accounts for drone equipment and related accessories for video and photography.

Consulting & Contract Services - The 2024 increase includes the cost of the bi-ennial Community Survey in addition to increased efforts to enhance communications with additional funding for communications messaging assistance and video production.

Payment for Services - The 2024 budget includes printing costs for the Annual Report, Council letters to residents, potential IDEA communications and other communications to residents in addition to various forms of advertisement and promotion and social media tools and analysis.

2024 Annual Budget Administrative Services Department - Continued

Administrative Se	rvices	- Gene	ral Fund -	Communit	y In	vestment	& Progran	nming Divisi	on (7014)	
							2023 YTD			% Increase/
	201	9 Actual	2020 Actual	2021 Actual	2	2022 Actual	(9/30/2023)	2023 Amended	2024 Proposed	(Decrease)
Salaries & Wages	\$	-	\$ -	\$	- \$	46,347	\$ 81,670	\$ 121,075	\$ 217,657	79.77%
Pensions	т	-	т -	π	-	6,489	11,434	16,328	29,875	82.97%
Benefits		-	-		-	14,085	29,920	38,832	74,344	91.45%
Professional Development		-	-		-	-	-	550	7,175	1204.55%
Total Personal Services		-	-		-	66,921	123,024	176,785	329,051	86.13%
Materials & Supplies		-	-		-	-	9,333	10,350	19,000	83.57%
Utilities & Communications		-	-		-	-	-	500	500	0.00%
Consulting & Contract Services		-	-		-	-	2,797	11,400	6,500	-42.98%
Payment for Services		-	-		-	-	545	1,150	2,200	91.30%
Miscellaneous		-	-		-	468,284	431,049	725,600	729,100	0.48%
Total Operating & Contractual Services		-	-		-	468,284	443,724	749,000	757,300	1.11%
Total Expenditures	\$	-	\$ -	\$	- \$	535,205	\$ 566,748	\$ 925,785	\$ 1,086,351	17.34%

Rationale:

Salaries & Wages, Pensions and Benefits - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023. The 2024 budget also includes the addition of a Program Specialist.

Operating & Contract Services - The Community Investment & Programming Division was created in 2022 to track investment in the community separately. In the past, all expenses were listed under "Community Support" within the Miscellaneous category. During the year, the City also hired a Senior Programming Administrator. With the City having direct costs for the program, 2023 includes a breakdown of the type expenditures and is further refined in 2024. The overall Operating & Contractual Services category is budgeted to stay substantially the same for 2024.

2024 Annual Budget

Administrative Services Department - Continued

Ad	lminist	rative S	Ser	vices - M	ay	or's Cour	t C	Computer	Fι	und (Rest	tric	cted)			
	201	9 Actual	2	020 Actual	¢ 2	2021 Actual	2	2022 Actual		2023 YTD (9/30/2023)	202	23 Amended	2024	Proposed	% Increase/ (Decrease)
Fines & Forfeitures	\$	3,681	\$	2,169	\$	4,579	\$	2,895	\$	2,344	\$	4,000	\$	4,000	0.00%
Total Revenues		3,681		2,169		4,579		2,895		2,344		4,000		4,000	0.00%
Consulting & Contract Services		-		-		-		-		-		1,000		1,000	0.00%
Total Operating & Contractual Services		-		-		-		-		-		1,000		1,000	0.00%
Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000	\$	1,000	0.00%
Rationale:															
N/A															

	Admi	nistrat	ive S	Services	- A	Alcohol Iı	ndigent	Fun	d (Restri	cte	d)				
	2019	9 Actual	202	20 Actual	2	2021 Actual	2022 Actu	ıal	2023 YTD (9/30/2023)		2023 Amendo	ed	2024 1	Proposed	% Increase/ (Decrease)
Fines & Forfeitures	\$	888	\$	422	\$	953	\$	-	\$	-	\$ 1,00	00	\$	1,000	0.00%
Total Revenues		888		422		953		-		-	1,00)0		1,000	0.00%
Consulting & Contract Services		-		-		-		-		-	1,00)0		1,000	0.00%
Total Operating & Contractual Services		-		-		-		-		-	1,00)0		1,000	0.00%
Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 1,00)0	\$	1,000	0.00%

Rationale:

N/A

2024 Annual Budget

Administrative Services Department - Continued

	Administ	rative Servio	ces - Court	t Special P	Projects Fi	und (Restr	ricted)		
	2019 A	Actual 2020 A	Actual 202	l Actual 20	022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
Fines & Forfeitures	\$	- \$	- \$	728 \$	7,715	\$ 6,248	\$ 8,000	\$ 8,000	0.00%
Total Revenues		-	-	728	7,715	6,248	8,000	8,000	0.00%
Materials & Supplies		-	-	-	-	-	500	500	0.00%
Consulting & Contract Services		-	-	-	-	-	500	500	0.00%
Total Operating & Contractual Services		-	-	-	-	-	1,000	1,000	0.00%
Total Expenditures	\$	- \$	- \$	- \$	-	\$ -	\$ 1,000	\$ 1,000	0.00%

Rationale:

N/A - This is a new fund created in 2021 which receives revenue from Mayor's Court collections which is restricted for a specific purpose.

A	dministr	ative Serv	ices - Cler	k's Office	Computer	Fund (Rest	ricted)		
	2019	Actual 202	0 Actual	2021 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
								-	
Fines & Forfeitures	\$	- \$	- \$	460	\$ 4,827	\$ 3,910	\$ 5,000	\$ 5,000	0.00%
Total Revenues		-	-	460	4,827	3,910	5,000	5,000	0.00%
Materials & Supplies		-	-	-	-	-	500	500	0.00%
Consulting & Contract Services		-	-	-	-	-	500	500	0.00%
Total Operating & Contractual Services		-	-	-	-	-	1,000	1,000	0.00%
Total Expenditures	\$	- \$	- \$	-	\$ -	\$ -	\$ 1,000	\$ 1,000	0.00%

Rationale:

N/A - This is a new fund created in 2021 which receives revenue from Mayor's Court collections which is restricted for a specific purpose.



2024 Annual Budget

General Administration

	2019 Actual	2	020 Actual	2021 Actual	9	2022 Actual		YTD (2023)	202	3 Amended	202	4 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	- \$	2,505	\$	\$	725	\$	7,917	\$	20,000	\$	20,000	0.009
Benefits	98,01	1	81,253	86,933		131,916		87,297		162,017		162,017	0.009
Professional Development	11,66	9	21,469	18,588		22,483		36,535		60,000		67,200	12.009
Total Personal Services	109,68	0	105,227	105,521		155,124]	131,749		242,017		249,217	2.979
Materials & Supplies	153,48	2	108,446	186,986		290,617	ŝ	306,752		310,000		410,000	32.269
Consulting & Contract Services	173,66	0	181,834	235,068		247,846	4	401,128		447,000		464,500	3.919
Payment for Services	996,35	3	623,692	640,777		996,109	Q	980,757		676,200		1,028,700	52.139
Miscellaneous	3,177,07	6	3,918,266	7,592,231		5,116,177	2,7	757,128		5,677,800		5,158,045	-9.159
Total Operating & Contractual Services	4,500,57	0	4,832,238	8,655,062		6,650,749	4,4	445,765		7,111,000		7,061,245	-0.709
Total Expenditures	\$ 4,610,25	0 \$	4,937,465	\$ 8,760,583	\$	6,805,872	\$ 4,5	577,514	\$	7,353,017	\$	7,310,462	-0.589

Note: Total All runds includes the General rund, All Tax increment rinancing runds, Healthy New Aldany rund, and the Hinson Amphitheater rund. For purposes of this presentation, the Economic Opportunity Zone Funds and the Hotel Excise Tax Fund are excluded due to their "zero balance" nature of activity. The Severance Liability Fund is excluded due to it's nature of operating as a "reserve" for costs which are otherwise accounted for in the General Fund. Various grant funds (FEMA, Local Coronavirus Relief, and Local Fiscal Recovery funds) are excluded due to the "one-time" nature of activity which is not related to ongoing operations.



2024 Annual Budget

General Administration - Continued

		G	eneral A	dm	inistration	- (General F	und						
	20	19 Actual	2020 Actu	al	2021 Actual		2022 Actual	2023 Y (9/30/2		2023	3 Amended	202	4 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	-	\$2,	505	\$ -	\$	725	\$	7,917	\$	20,000	\$	20,000	0.00%
Benefits		98,011	81,	253	86,933		131,916	8	37,297		162,017		162,017	0.00%
Professional Development		11,669	21,	469	18,588		22,483	ç	36,535		60,000		67,200	12.00%
Total Personal Services		109,680	105,	227	105,521		155,124	13	31,749		242,017		249,217	2.97%
Materials & Supplies		153,482	108,	446	184,428		285,617	30	01,752		305,000		405,000	32.79%
Consulting & Contract Services		173,660	181,	834	211,735		211,796	36	53,996		402,000		419,500	4.35%
Payment for Services		228,796	129,	540	153,533		145,250	E	53,313		70,000		70,000	0.00%
Miscellaneous		50,044	61,	637	27,585		50,690	1	12,118		63,500		58,500	-7.87%
Total Operating & Contractual Services		605,983	481,	456	577,281		693,353	73	31,179		840,500		953,000	13.38%
Total Expenditures	\$	715,663	\$ 586,	683	\$ 682,802	\$	848,477	\$ 86	52,928	\$	1,082,517	\$	1,202,217	11.06%

Rationale:

Professional Development - The increase in 2024 is related to increased membership fes to various organizations and funds to focus on additional City staff professional development opportunities.

Materials & Supplies - The increase in 2024 is related to and increase is fuel usage related to the New Albany SmartRide program reinstated in greater service in the fall of 2023, along with the cost of fuel.

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

2024 Annual Budget General Administration - Continued

Gen	eral	Adminis	stra	ntion - Ta	x]	Incremen	t I	Financing	; F	unds (Res	str	icted)			
										2023 YTD					% Increase/
	2	019 Actual	2	020 Actual	2	2021 Actual	2	2022 Actual		(9/30/2023)	20	023 Amended	20	024 Proposed	(Decrease)
Rollback & Homestead	\$	532,652	\$	567,663	\$	580,602	\$	535,965	\$	553,979	\$	531,864	\$	558,457	5.00%
Payments in Lieu of Taxes	#	7,514,460	#	9,720,994	#	10,421,953	Ψ	11,539,942	Ŧ	12,595,075	Ŧ	12,604,856	#	13,235,099	5.00%
Other Revenue		-		-		-		329,398		550,000		550,000		-	-100.00%
Debt Proceeds		2,962,000		-		-		-		-		-		-	0.00%
Advance In		-		-		4,000,000		469,278		-		-		-	0.00%
Total Revenues		11,009,111		10,288,657		15,002,554		12,874,582		13,699,054		13,686,720		13,793,556	0.78%
Payment for Services		406,556		437,259		396,635		754,935		828,237		508,200		860,700	69.36%
Miscellaneous		3,127,032		3,856,630		7,563,670		5,060,486		2,740,010		5,609,300		5,094,545	-9.18%
Total Operating & Contractual Services		3,533,588		4,293,889		7,960,304		5,815,422		3,568,247		6,117,500		5,955,245	-2.65%
Total Expenditures	\$	3,533,588	\$	4,293,889	\$	7,960,304	\$	5,815,422	\$	3,568,247	\$	6,117,500	\$	5,955,245	-2.65%

Rationale:

Total Revenues & Expenditures - New for 2024, a summary of all Tax Increment Financing (TIF) funds is included in the General Administration Department. These funds are special revenue funds and account for the payment in lieu of taxes the City receives within the TIF districts, the related auditor & treasurer fees charged by the counties for collection and any other expense or project related to the TIF district. TIF revenues will fluctuate based on the timing of abatements commencing for new projects or ending for previous projects.

Gener	al Admini	stra	tion - Heal	lthy	New Al	bar	ny Facilit	ies F	und (R	estri	cted)			
	2019 Actu	al	2020 Actual	20	21 Actual	20	022 Actual		3 YTD 0/2023)	2023 A	Amended	2	2024 Proposed	% Increase/ (Decrease)
Total Revenues		-	-		-		-		-		-		-	0.00%
Payment for Services	361,0	000	56,893		89,989		90,923		94,208		93,000		93,000	0.00%
Total Operating & Contractual Services	361,0	000	56,893		89,989		90,923		94,208		93,000		93,000	0.00%
Total Expenditures	\$ 361,0	000	\$ 56,893	\$	89,989	\$	90,923	\$	94,208	\$	93,000	Ś	\$ 93,000	0.00%

Rationale:

N/A - This division accounts for the payment of property taxes related to the taxable portion of the facility (the first floor exercise facility). Funding for the property tax is intended to be included as part of the CAM charge. Revenues related to the Healthy New Albany Facilities fund are included with the Land & Building Maintenance department budget.

2024 Annual Budget General Administration - Continued

.1 2 - \$ - - -	2020 Actual - - - -		Actual 2,160 30,000 32,160	2022 Actual \$ - 100,000 100,000	2023 YTD (9/30/2023) \$ - 45,569 - 45,569	2023 Amended \$ 15,000 55,000 - 70,000	2024 Proposed \$ 15,000 45,000 50,000	-18.18%
- \$	-		- 2,160 30,000	\$ - - 100,000	\$ - 45,569 -	\$ 15,000 55,000 -	\$ 15,000 45,000 50,000	0.00%
-	-	\$	2,160 30,000	- 100,000	45,569	55,000	45,000 50,000	-18.18%
-	-	π	2,160 30,000	- 100,000	45,569	55,000	45,000 50,000	-18.18% 0.00%
-	-		,		45.569	-	,	0.00%
-	-		32,160	100,000	45.569	70,000		
					10,000	70,000	110,000	57.14%
-	-		2,558	5,000	5,000	5,000	5,000	0.00%
-	-		23,333	36,050	37,132	45,000	45,000	0.00%
-	-		620	5,000	5,000	5,000	5,000	0.00%
-	-		977	5,000	5,000	5,000	5,000	0.00%
-	-		27,488	51,050	52,132	60,000	60,000	0.00%
- \$	-	\$	27,488	\$ 51,050	\$ 52,132	\$ 60,000	\$ 60,000	0.00%
	đ	 	 	23,333 620 - <u>977</u> - 27,488	23,333 36,050 620 5,000 977 5,000 - 27,488 51,050	- - 23,333 36,050 37,132 - - 620 5,000 5,000 - - 977 5,000 5,000 - - 27,488 51,050 52,132	- - 23,333 36,050 37,132 45,000 - - 620 5,000 5,000 5,000 - - 977 5,000 5,000 5,000 - - 27,488 51,050 52,132 60,000	- - 23,333 36,050 37,132 45,000 45,000 - - 620 5,000 5,000 5,000 5,000 - - 977 5,000 5,000 5,000 5,000 - - 27,488 51,050 52,132 60,000 60,000

N/A

Departments - 202



2024 Annual Budget

City Attorney

				City Atto	orn	ey - Gene	era	al Fund						
	20	19 Actual	202	20 Actual	2	021 Actual	4	2022 Actual	2023 YTD 9/30/2023)	202	3 Amended	2	024 Proposed	% Increase/ (Decrease)
Professional Development	\$	-	\$	3,027	\$	3,728	\$	262	\$ -	\$	500	\$	500	0.00%
Total Personal Services		-		3,027		3,728		262	-		500		500	0.00%
Consulting & Contract Services		237,496		257,255		211,930		166,610	219,500		299,000	\$	305,000	2.01%
Miscellaneous		15,480		15,480		-		-	-		79,500		79,500	0.00%
Total Operating & Contractual Services		252,976		272,735		211,930		166,610	219,500		378,500		384,500	1.59%
Total Expenditures	\$	252,976	\$	275,762	\$	215,658	\$	166,872	\$ 219,500	\$	379,000	\$	385,000	1.58%

Rationale:

Consulting & Contract Service - The increase in the 2024 budget is primarily due to a contract increase for the City Attorney, continued FOP negotiations and other special projects.

Departments - 204



The public service team provides essential services and infrastructure management to residents and businesses within the community. This team is committed to maintaining the built environment to the highest level and is devoted to providing quality of life services consistent with the highest standards.

KEY FUNCTIONS

- Administration
- Capital projects
- Streets maintenance
- Utilities maintenance
- Right-of-Way management and maintenance
- Forestry
- Special projects
- Fleet management

Public Service







■NEW ALBANY ■

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 team is dedicated to maintaining and improving the quality of life in the City of New Albany to the meet the highest standards. This department will maintain a superior infrastructure and facilities, and manage our natural resources with pride and integrity.

Support and enhance the quality of life to all residents by implementing proactive infrastructure design, construction and maintenance programs. (Supports City Organization Goal #3):

The public service department elevates the standards as it relates to infrastructure design, construction and maintenance of parkland. The department provides project management, purchasing, installation and maintenance of public infrastructure and parkland amenities.

Exceed industry standards in providing excellent and timely customer service to residents and businesses. (Supports City Organization Goal #4):

The Public Service Department strives to provide excellent customer service. Public Service engages with the community by providing leaf pickup, clearing roadways during snow events, trash pickup and resident inquiries.

Implement and facilitate successful community programming and provide quality services to citizens and visitors. (Supports City Organization Goal #4):

The public service department participates in and assists with many special events and projects each year that require collaboration with community leaders, vendors and residents. The staff at the public service department devoted more than 1,000 hours of time in support of special events in 2023.



Organizational Goals & Goal Driven Strategies, continued:

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

Provide a workplace culture that promotes both personal and professional growth while equipping and empowering the team to be successful in their trade. The public service department provides staff with high quality, dependable tools and equipment to support a quality work product as well as foster employee safety. Provide routine, meaningful training and professional growth opportunities. Prioritize celebrating and acknowledging the wins of the team and learn from the losses.

	QUICK	FACTS:		
	<u>2020</u>	<u>2021</u>	2022	2023
Roadway Lane Miles	309	314	329	372
Sewer Miles	205	206	207	216
Leisure Trail Miles	53	55	55	62
Streetlights	1,527	1,583	1,604	1,650
Leaves Collected (LBS)	543,000	812,000	1,500,000	
Salt Used (tons)	1,897	1,800	1,500	1,372
Snow Events	15	14	11	10
Fleet Vehicles	26	28	31	43
Resident Service Calls	265	275	271	292

Public Service Department

2023 Accomplishments:

- Provided high level response & support services for snow & ice control and leaf collection
- Provided support to the expanded special events programming
- Completed construction on the US62/SR161 improvement project
- Finalized right of way acquisition and engineering design for Market Street ext
- Implemented expanded street light, fire hydrant and traffic signal painting program
- Doubled the area included in the sidewalk program
- Implemented expanded street tree pruning program
- Implemented expanded village center streetscape and roundabout maintenance program
- Expanded utility inspection, training and maintenance program

Looking Forward:

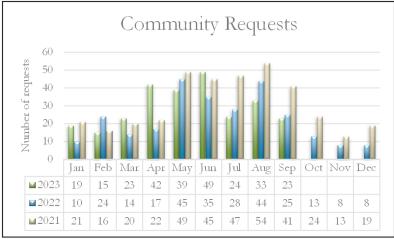
- Begin construction of Market
 Street extension project
- Reconstruct South Harlem Road Between US62 and James River Road
- Support expanded New
 Albany Smart Ride program
- Evaluate existing road maintenance program and identify opportunities for improvement
- Continue implementation of expanded operations & organizational structure to support continued expansion of the business campus.

■NEW ALBANY ■

Performance Measures - Public Service Department

Community requests, special events and composting (Goal #1 & 4)

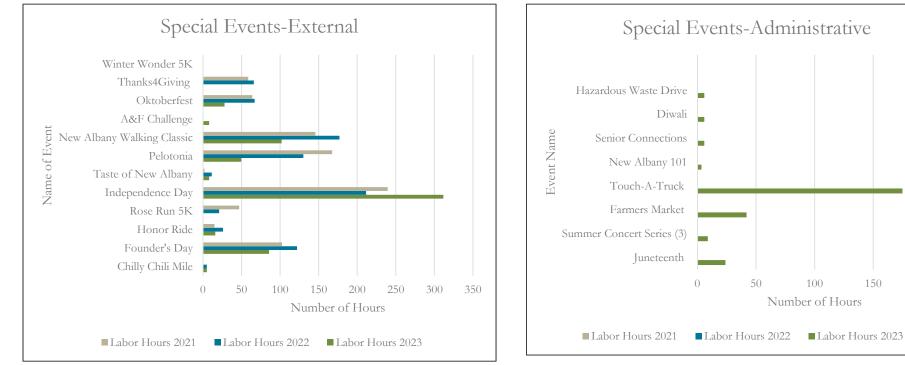
The Public Service Department is responsible for responding to community requests related to city-owned infrastructure and services. The community requests graph represents the number of requests and types of requests received from residents. The Public Service Department devotes hours to special events. In addition, the department supports sustainability and green initiatives. New Albany's composting program is one of the leading programs around the area.



* The goal of the public service department is to provide an initial response to all community requests within 2 business days of receipt. This goal continues to be consistently met and exceeded.



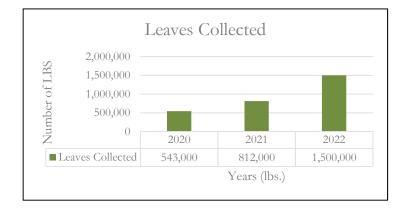




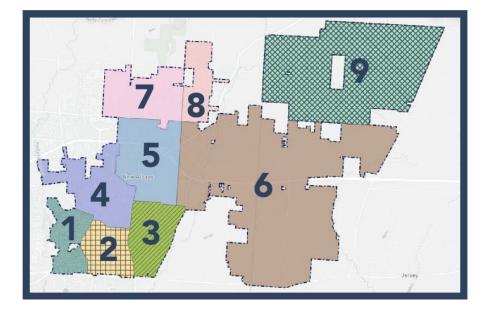
* The number of special events increased by 9 from 2022-2023 in response to city council and resident requests. The goal of the public service department is to provide continued support for the continued growth and quality of special events that are supported by New Albany.

*Started collecting data in 2023

200







* Leaf pickup is divided into 9 districts throughout the city. When one district is cleared entirely our crews will begin work on the next sequential district. Our goal is to provide weekly collection service to the community.

This year to date our crews have completed 7 passes through the community and average 1.2 passes per week, which exceeds the established goal of one collection service per week.



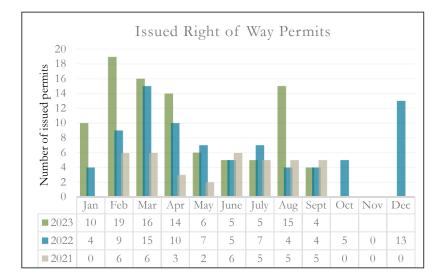


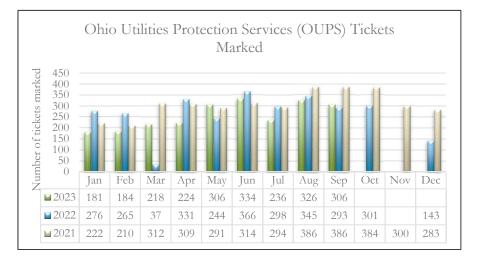


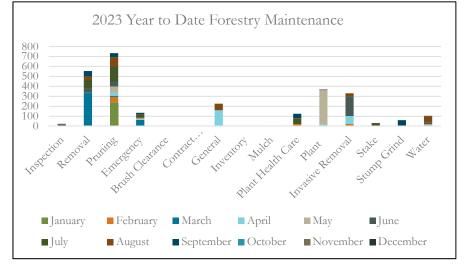
* When a snow and ice event begins, public service crews commence an immediate 24-hour response. Our goal is to have roadways completely cleared within 24 hours of the last snowfall. This goal is consistently met and exceeded.

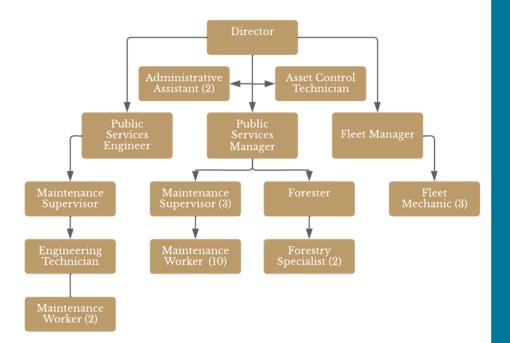
Performance Measures – Land & Building Maintenance Department Future development through infrastructure and maintenance with a commitment to quality (Goal #1 & 3)

The Public Service Department inventory continues to increase year over year. The department continues aggressive maintenance programs to ensure the longevity of infrastructure, continues to hold contractors accountable for damage in the right-of-way and will continue to update the long-range maintenance plans of infrastructure. The department has adopted a preventive maintenance plan to repair and maintain the city's facilities to ensure a sustainable work environment.



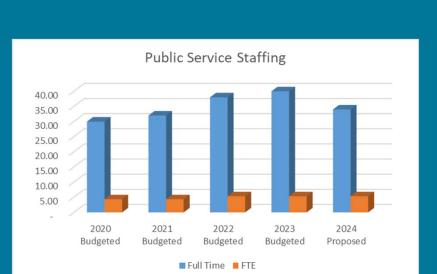






Notes:

- Public Services Engineer replaces Project Manager
- FTE includes winter and summer seasonal maintenance workers
- Eliminated Clerk and Public Service Coordinator
- Add 2 Maintenance Workers (if needed)



	2020	2021	2022	2023	2024
	Budgeted	Budgeted	Budgeted	Budgeted	Proposed
Full Time	30.00	32.00	38.00	40.00	34.00
FTE	4.33	4.33	5.33	5.33	5.33
Total	34.33	36.33	43.33	45.33	39.33

Departments - 214



2024 Annual Budget

Public Service Department

			P	ublic Sei	rvi	ce - Total	A	ll Funds						
	2()19 Actual	2(020 Actual	2	021 Actual	2	022 Actual	2023 YTD (9/30/2023)		023 Amended	20	24 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	1,751,036	\$	1,951,490	\$	2,195,829	\$	2,384,617	\$ 1,951,55	1 \$	3,245,313	\$	2,976,039	-8.30%
Pensions		244,325		271,379		307,571		333,665	271,56	7	432,704		405,162	-6.37%
Benefits		665,942		692,430		917,259		850,498	690,27	1	1,119,474		1,003,473	-10.36%
Professional Development		16,666		9,952		17,194		19,874	33,31	7	38,750		49,000	26.45%
Total Personal Services		2,677,970		2,925,251		3,437,854		3,588,654	2,946,70	5	4,836,241		4,433,674	-8.32%
Materials & Supplies		449,330		358,185		422,111		532,273	488,85	8	549,500		634,500	15.47%
Clothing & Uniforms		11,179		17,833		14,239		25,748	26,09	7	27,250		31,750	16.51%
Utilities & Communications		15,953		11,798		15,036		15,748	13,71	8	22,000		22,000	0.00%
Maintenance & Repairs		327,209		296,219		302,270		376,640	671,25	7	1,064,800		866,000	-18.67%
Consulting & Contract Services		358,995		$286,\!456$		319,487		478,008	485,08	8	688,000		1,690,600	145.73%
Payment for Services		4,510		3,608		5,425		2,831	8,20	7	11,200		11,000	-1.79%
Total Operating & Contractual Services		1,167,175		974,099		1,078,569		1,431,249	1,693,22	6	2,362,750		3,255,850	37.80%
Total Expenditures	\$	3,845,145	\$	3,899,350	\$	4,516,423	\$	5,019,903	\$ 4,639,93	1 \$	7,198,991	\$	7,689,524	6.81%

Development (NACA) Fund.



2024 Annual Budget Public Service Department - Continued

	Publ	ic Service -	General Fu	nd (All Divi	sions)			
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$ 1,751,036	\$ 1,951,490	\$ 2,195,829	\$ 2,384,617	\$ 1,951,551	\$ 3,245,313	\$ 2,976,039	-8.30%
Pensions	244,325	271,379	307,571	333,665	271,567	432,704	405,162	-6.37%
Benefits	665,942	692,430	917,259	850,498	690,271	1,119,474	1,003,473	-10.36%
Professional Development	16,666	9,952	17,194	19,874	33,317	38,750	49,000	26.45%
Total Personal Services	2,677,970	2,925,251	3,437,854	3,588,654	2,946,705	4,836,241	4,433,674	-8.32%
Materials & Supplies	311,558	237,855	292,180	397,207	343,858	384,500	469,500	143.34%
Clothing & Uniforms	11,179	17,833	14,239	25,748	26,097	27,250	31,750	36.16%
Utilities & Communications	15,953	11,798	15,036	15,748	13,718	22,000	22,000	0.00%
Maintenance & Repairs	327,209	296,219	302,270	376,640	641,346	939,800	741,000	-60.22%
Consulting & Contract Services	195,995	236,456	244,487	303,567	373,278	513,000	1,115,600	482.59%
Payment for Services	4,510	3,608	5,425	2,831	8,207	11,200	11,000	-100.00%
Total Operating & Contractual Services	866,403	803,769	873,638	1,121,742	1,406,505	1,897,750	2,390,850	25.98%
Total Expenditures	\$ 3,544,372	\$ 3,729,020	\$ 4,311,491	\$ 4,710,396	\$ 4,353,210	\$ 6,733,991	\$ 6,824,524	1.34%

2024 Annual Budget Public Service Department - Continued

	Publ	lic Servic	e -	General	Fu	n <mark>d - Pub</mark> l	lic	Service I	Division (5	00	0)			
	2	019 Actual	2	020 Actual	2	021 Actual	2	022 Actual	2023 YTD (9/30/2023)	202	23 Amended	202	24 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	1,751,036	\$	1,951,490	\$	2,195,829	\$	2,173,351	\$ 1,779,263	\$	2,904,949	\$	1,166,397	-59.85%
Pensions		244,325		271,379		307,571		304,216	247,561		387,325		159,070	-58.93%
Benefits		665,942		692,430		917,259		761,803	623,634		995,806		401,041	-59.73%
Professional Development		16,666		9,952		17,194		15,874	31,871		32,000		39,000	21.88%
Total Personal Services		2,677,970		2,925,251		3,437,854		3,255,244	2,682,329		4,320,080		1,765,508	-59.13%
Materials & Supplies		311,558		237,855		292,180		272,738	233,479		260,500		349,500	34.17%
Clothing & Uniforms		11,179		17,833		14,239		23,248	24,097		24,750		28,750	16.16%
Utilities & Communications		15,953		11,798		15,036		15,748	13,718		22,000		22,000	0.00%
Maintenance & Repairs		327,209		296,219		302,270		137,339	156,764		170,000		100,000	-41.18%
Consulting & Contract Services		195,995		236,456		244,487		254,564	222,476		268,000		315,600	17.76%
Payment for Services		4,510		3,608		5,425		2,831	8,007		11,000		11,000	0.00%
Total Operating & Contractual Services		866,403		803,769		873,638		706,468	658,541		756,250		826,850	9.34%
Total Expenditures	\$	3,544,372	\$	3,729,020	\$	4,311,491	\$	3,961,712	\$ 3,340,870	\$	5,076,330	\$	2,592,358	-48.93%

Rationale:

Salaries & Wages, Pensions and Benefits - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023. In 2024, personnel costs for each working crew will be assigned to newly established divisions within the Infrastructure Maintenance Division (1015200s) and the Land & Building Maintenance Department (1016000s). 2024 also accounts for the addition of 2 maintenance workers. Overall, within the Public Service department, personnel costs show a decrease which is reflected as an increase in the Land & Building Maintenance Department.

Professional Development - The 2024 budget includes an increase related to increased staffing along with the continued implementation of an expanded safety and operational training program.

Materials & Supplies - The 2024 budget accounts for increased costs and demand for materials and supplies. Supply costs have realized a steady increase over the past three years, road salt being a major contributer. Extended product lead times also warrant the procurement of additional products and materials to better populate department inventory. Further, additional staff has resulted in expanded maintenance activity and additional demand for materials and supplies.

Clothing & Uniforms - The increase in 2024 is primarily a result of additional staffing.

Maintenance & Repairs - The 2024 budget was increased from the usual original budget of \$30,000. This account provides for maintenance as it relates to infrastructure damage. Infrastructure damage is unpredictable and every effort is made to recover these costs from defendents and/or their insurance companies. Previous years included a budget for these costs for less than \$50,000 and each year it has had to be adjusted. 2024 represents a more realistic starting point. The account will be reviewed at mid-year to determine if additional funds are necessary. As a reminder, the Fleet Division was created 2022, and all related costs/budgets were moved, which is why it appears that 2024 is a significant decrease from previous years. **Consulting & Contract Services** - The 2024 budget reflects an increase to the Franklin Soil & Water contract services, in addition to adding funds to utilize for recruitment for the vacant Public Service Engineer position.

2024 Annual Budget Public Service Department - Continued

	2019 Actua	al 2020 Actual	2021 Actual	2(022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$		- \$	- \$	211,266	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		\$ 318,710	-6.369
Pensions	Ψ	- ψ -	- Ψ -	- Ψ -	29,449	⁽⁴⁾ 24,006	↓ 510,301 45,379	<i>↓</i> 310,710 43,272	-4.649
Benefits		-	-	-	88,695	66,636	123,668	120,948	-2.209
Professional Development		-	-	-	4,000	1,446	6,750	10,000	48.159
Total Personal Services		-	-	-	333,410	264,377	516,161	492,930	-4.50%
Materials & Supplies		-	-	-	124,470	101,999	115,000	100,000	-13.049
Clothing & Uniforms		-	-	-	2,500	2,000	2,500	3,000	20.009
Maintenance & Repairs		-	-	-	239,301	178,460	244,800	270,000	10.299
Consulting & Contract Services		-	-	-	49,003	113,100	125,000	55,000	-56.009
Payment for Services		-	-	-	-	200	200	-	-100.009
Total Operating & Contractual Services		-	-	-	415,274	395,759	487,500	428,000	-12.219
Total Expenditures	\$	- \$	- \$	- \$	748,684	\$ 660,136	\$ 1,003,661	\$ 920,930	-8.249

Rationale:

Total Expenditures - In 2022, the fleet division was separated into its own division within the Public Service Department to better account for the services and expenditures of the City's fleet operations. The costs budgeted within this division were previously reported within the Public Service Department as a whole (Division 5000) prior to 2022.

Salaries & Wages, Pensions and Benefits - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023. In 2024, personnel costs decreased overall, reflecting a more refined estimate of costs with the previous vacancies filled in 2023.

Materials & Supplies - The 2022 and 2023 budget included the purchase of additional tools and equipment for a new workstation and additional staff. The 2024 budget does not include the same level of purchasing.

Maintenance & Repairs - The 2024 increase provides for a general increase in cost of materials along with an increase related to vehicle maintenance for the expanded shuttle program. Consulting & Contract Services - The 2024 budget was decreased by amount budgeted for the Smart Ride contract to be supported by the NA Business Campus Association. This funding will instead be utilized for the increased maintenance as described in the Maintenance & Repairs section and related fuel costs as described in General Administration. The balance of operations of the shuttle program will continue to be funded in the Economic Development (NACA) fund.

2024 Annual Budget

Public Service Department - Continued

Public	Service - (General F	und - Infra	structure Ma	intenan	ce Divis	ion (5200)		
	2019 Actu	ial 2020 A	Actual 2021	Actual 2022 A		23 YTD 30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	- \$	- \$	- \$	- \$	-	\$ -	\$ 1,490,933	0.00%
Pensions		-	-	-	-	-	-	202,820	0.00%
Benefits		-	-	-	-	-	-	481,483	0.00%
Total Personal Services		-	-	-	-	-	-	2,175,236	0.00%
Materials & Supplies		-	-	-	-	8,380	9,000	20,000	122.22%
Maintenance & Repairs		-	-	-	-	306,122	525,000	371,000	-29.33%
Consulting & Contract Services		-	-	-	-	37,702	120,000	745,000	520.83%
Total Operating & Contractual Services		-	-	-	-	352,204	654,000	1,136,000	73.70%
Total Expenditures	\$	- \$	- \$	- \$	- \$	352,204	\$ 654,000	\$ 3,311,236	406.31%

Rationale:

Total Expenditures - The 2023 budget includes the creation of a series of Infrastructure Maintenance divisions (as represented in one overall division within this document) to accommodate and track newly implemented infrastructure maintenance annual programs and other related infrastructure maintenance which will primarily be contractual services. These programs have been restructured and increased to include Utilities Maintenance (including hydrants) (5210), Forestry - Street Trees Maintenance (5220), Street Maintenance (5230), Right-of-Way (ROW) & Village Center Maintenance (5240), and Fiber Maintenance (5290). The overall increase for 2024 includes moving related work crews to the created divisions and the maintenance activities related to the expansion of the business park, along with increased maintenance programs for Village Center.

2024 Annual Budget Public Service Department - Continued

	20	19 Actual	20	020 Actual	2	021 Actual	2	022 Actual	 023 YTD 9/30/2023)	202	3 Amended	2024	4 Proposed	% Increase/ (Decrease)
a Tax & Motor Vehicle License Tax	\$	470,028	\$	539,607	\$	592,617	\$	596,540	\$ 468,846	\$	650,000	\$	650,000	0.00%
erest Income		45,041		31,108		13,577		14,428	34,663		50,000		110,000	120.00%
Total Revenues		515,069		570,715		606,193		610,968	503,509		700,000		760,000	8.57%
terials & Supplies		67,835		70,201		75,110		78,216	80,000		80,000		80,000	0.00%
nsulting & Contract Services		-		50,000		50,000		74,441	11,810		75,000		75,000	0.00%
Total Operating & Contractual Services		67,835		120,201		125,110		152,656	91,810		155,000		155,000	0.00%
otal Expenditures	\$	67,835	\$	120,201	\$	125,110	\$	152,656	\$ 91,810	\$	155,000	\$	155,000	0.00%
ionale:														

]	Pub	lic Servi	ce -	• State H	igh	way Fun	d						
	201	19 Actual	20	20 Actual	20	21 Actual	2	022 Actual		23 YTD 30/2023)	202	3 Amended	2024	Proposed	% Increase/ (Decrease)
Gas Tax & Motor Vehicle License Tax Interest Income	\$	$38,110 \\ 4,138$	\$	43,752 3,295	\$	48,050 1,451	\$	48,368 3,261	\$	$38,015 \\ 8,855$	\$	$51,000 \\ 10,000$	\$	51,000 15,000	0.00% 50.00%
Total Revenues		42,248		47,047		49,501		51,630		46,870		61,000		66,000	8.20%
Materials & Supplies		8,292		17,130		15,257		3,850		-		20,000		20,000	0.00%
Total Operating & Contractual Services		8,292		17,130		15,257		3,850		-		20,000		20,000	0.00%
Total Expenditures	\$	8,292	\$	17,130	\$	15,257	\$	3,850	\$	-	\$	20,000	\$	20,000	0.00%

Rationale:

Interest Income - The 2024 increase is estimated related to the overall interest projections for the city. The amount presented is reflective of the fund's prorated share according to New Albanys Investment Policy.

2024 Annual Budget

Public Service Department - Continued

		P	ubli	c Servi	ce - Pe	rmiss	ive	Tax Fur	ıd						
									20	23 YTD					% Increase/
	201	9 Actual	202	0 Actual	2021 A	ctual	202	22 Actual	(9/3	30/2023)	2023	Amended	2024	Proposed	(Decrease)
Gas Tax & Motor Vehicle License Tax	\$	73,017	\$	77,083	\$	84,545	\$	585,251	\$	67,932	\$	90,000	\$	90,000	0.00%
Interest Income		6,856		5,078		2,505		9,460		15,358		20,000		28,000	40.00%
Total Revenues		79,874		82,161		87,049		594,711		83,289		110,000		118,000	7.27%
Materials & Supplies		61,645		33,000		39,564		53,000		65,000		65,000		65,000	0.00%
Maintenance & Repairs		-		-		-		-		29,911		90,000		90,000	0.00%
Total Operating & Contractual Services		61,645		33,000		39,564		53,000		94,911		155,000		155,000	0.00%
Total Expenditures	\$	61,645	\$	33,000	\$	39,564	\$	53,000	\$	94,911	\$	155,000	\$	155,000	0.00%

Rationale:

Interest Income - The 2024 increase is estimated related to the overall interest projections for the city. The amount presented is reflective of the fund's prorated share according to New Albanys Investment Policy.

P	ublic S	ervice -	Econ	omic I)eve	elopmen	t (NAC	CA) F	un	d (Rest	ricteo	d)			
	201	9 Actual	2020	Actual	202	1 Actual	2022 Ac	tual		023 YTD /30/2023)	2023 A	Amended	2024	Proposed	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%
Maintenance & Repairs		-		-		-		-		-		35,000		35,000	0.00%
Consulting & Contract Services		163,000		-		25,000	10	0,000		100,000		100,000		500,000	400.00%
Total Operating & Contractual Services		163,000		-		25,000	10	0,000		100,000		135,000		535,000	296.30%
Total Expenditures	\$	163,000	\$	-	\$	25,000	\$ 10	0,000	\$	100,000	\$	135,000	\$	535,000	296.30%

Rationale:

This fund is primarily used for Economic Development within the Community Development department. In 2018, the service department assumed the New Albany SmartRide shuttle program operations which was previously maintained and operated by the New Albany Community Improvement Corporation. In 2020, a portion of the program was moved to the general fund which receives the reimbursement from the New Albany Business Campus Association. In 2023 and 2024, an amount is included in maintenance & repairs as a part of the proposed annual maintenance program to maintain street lights and mast arms. This portion will be used towards those street lights and mast arms located in the New Albany Business Park. In addition, Consulting & Contract Services is increased significantly to account for the expanded New Albany SmartRide shuttle program launched in the fall of 2023. The revenue received in this fund is accounted for within the Community Development Department budget.

NEW ALBANY

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

NEW ALBANY 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

2023 Accomplishments:

- 2022 GFOA ACFR (Submitted)
- 2022 AOS Distinguished Reporting (Pending ACFR)
- 2023 GFOA Distinguished Budget (Submitted)
- 2023 90+ cashVest
- Relocation of offices to 8000 Walton Parkway
- Grants & Project Management
- Economic Development related analysis & reconciliation
 - NDA charge projections
 - Revenue sharing
 - Annexation agreements
 - TIRC support

Maximize available

Looking Forward:

- 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:

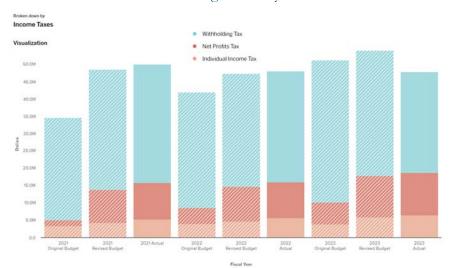
				<u>2023 YTD</u>	
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>(as of 9/30)</u>	
Checks Issued	2,955	2,827	2,829	2,198	
Invoices Processed	6,926	6,468	7,358	6,300	
Average Vouchers per Check	2.34	2.29	2.60	2.87	
Purchase Orders Issued	986	1,080	1,031	1,074	
New Capital Projects	15	16	25	20	
Closed Capital Projects	21	13	12	23	
Continued Capital Projects	19	19	34	31	

NEW ALBANY

Performance Measures – Finance Department

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

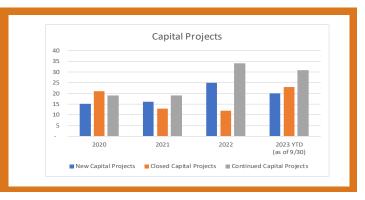
Income tax is generally New Albany's largest single source of revenue and provides for operations and capital projects, alike. The continuous and close monitoring, which occurs each month upon distribution from RITA (Regional Income Tax Agency) and the State of Ohio Tax Division, is important to quickly 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.



Income Tax Budget History - 2021-2023

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.



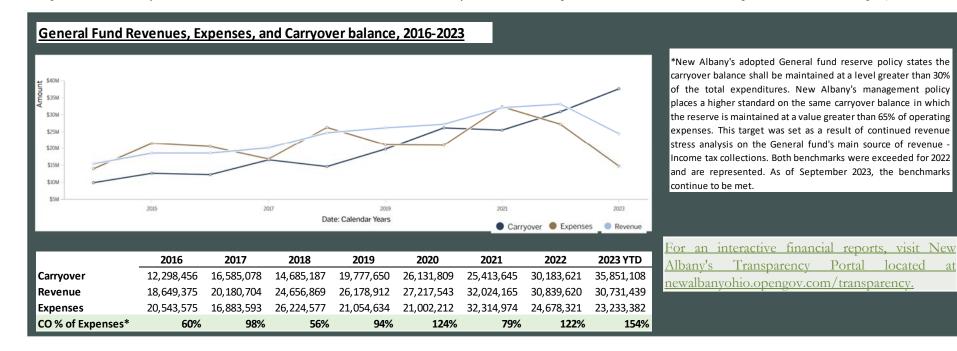
at

NEWALBANY

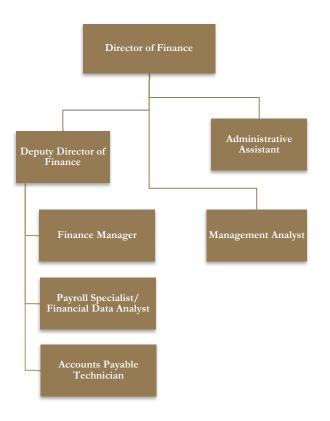
Performance Measures - Finance Department, continued

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





	2020	2021	2022	2023	2024
	Budgeted	Budgeted	Budgeted	Budgeted	Proposed
Full Time	5.00	5.00	7.00	7.00	7.00
FTE	-	-	-	-	-
Total	5.00	5.00	7.00	7.00	7.00

Departments - 228

This page is intentionally left blank.



2024 Annual Budget

Finance Department

			Finan	ce - Ge	neral	l Fu	nd							
								20	23 YTD					% Increase/
	2019 Act	ual	2020 Actual	2021 Ao	ctual	202	22 Actual	(9/	30/2023)	202	3 Amended	202	4 Proposed	(Decrease)
Salaries & Wages	\$ 394	.841	\$ 393,681	\$ 46	58,535	\$	512,439	\$	438,427	\$	679,466	\$	727,301	7.04%
Pensions		,639	\$4,273		54,987	Ψ	72,779	Ψ	60,911	Ψ	94,168	Ψ	98,735	4.85%
Benefits		,444	123,341		31,277		119,866		128,170		151,901		221,469	45.80%
Professional Development	C 2	,824	4,285	1	7,020		11,758		6,310		22,000		22,000	0.00%
Total Personal Services	588	,748	575,579	68	81,819		716,842		633,817		947,535		1,069,505	12.87%
Materials & Supplies	4	,869	4,002		2,485		3,295		4,319		6,000		6,000	0.00%
Utilities & Communications		-	-		-		114		229		500		500	0.00%
Consulting & Contract Services	145	,487	202,867	13	34,077		196,762		180,283		200,500		303,000	51.12%
Payment for Services	481	,327	468,475	56	59,513		563,708		536,019		600,000		755,000	25.83%
Miscellaneous		-	-		-		-		615		2,000		-	-100.00%
Total Operating & Contractual Services	631	,683	675,344	70	06,075		763,880		721,465		809,000		1,064,500	31.58%
Total Expenditures	\$ 1,220	,430	\$ 1,250,923	\$ 1,38	87,894	\$	1,480,722	\$	1,355,282	\$	1,756,535	\$	2,134,005	21.49%

Rationale:

Salaries & Wages, Pensions and Benefits - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023.

Benefits - The increase in benefits is attributed to conservatively budgeting for the highest insurance cost (family coverage) for the vacant Management Analyst position and a full year of benefits for all 7 approved positions.

Consulting & Contract Services - This account includes additional consulting and contract services related to various financial projects and economic development analysis and fiscal administration. This account also includes the fees for the City's municipal advisor, investment advisor, and preparation and audit of the City's Annual Comprehensive Financial Report (ACFR). The audit services have increased from \$15,750 to \$22,500, due to the city qualifying for a Federal Audit in connection with the receipt of Federal grants for Business Park infrastructure, a Federal Safety grant related to the 62/161 project and the ARPA funding used primarily for the Pickleball Facility in 2023. In addition, the 2023 budget has been adjusted throughout the year to provide for additional temp services when necessary, as a result of instances of staff planned and unplanned extended leave, and help with increased workload. These services are expected to continue in 2024 due to increased volume in workload and the necessity to cross-train on key functions of the department where even scheduled leave results in significant delay of daily activities. Currently, the budget includes \$130,000 for these services which would only provide for 6 months of full time temp services and is also the approximate cost of an additional position. The need for an additional permanent position is currently being evaluated and this budget would be reduced by said amount if the decision is made to move forward with the additional position within the final adopted budget for 2024.

Payment for Services - This line item primarily includes RITA collection fees and bank fees which vary depending on income tax revenue and bank balances. With increased income tax revenue expected, RITA fees reflect an increase as well.

Departments - 230

This page is intentionally left blank.



NEW ALBANY

The New Albany Public Service Department pledges to be the organizational leader in providing benchmark services and infrastructure management to the community. With a strong commitment to its citizens and business partners, we serve to ensure safety and quality of life in New Albany. Working collectively, we find success in solving problems confronting our community so we can move forward for a better tomorrow.

KEY FUNCTIONS

- Facilities
- Parks & Open Space

Land & Building Maintenance







■NEW ALBANY ■

Organizational Goals & Goal Driven Strategies, continued:

Support and enhance the quality of life to all residents by implementing proactive programs to improve all city-owned rights of way, parks and open space. (Supports City Organization Goal #2 & 4):

The Public Service Department is committed to improving the aesthetics, of city parks, open spaces and rights-of-way through regular structured maintenance programs and other methods of enrichment. In addition, the department will monitor and update the right-of-way permit process as needed to ensure compliance and enforcement are adequate to protect all city infrastructure.

QUICK FACTS:

		<u>2023</u>
Facilities maintained		18
Destination parks maintained		2
Pocket parks maintained	11	
Trash Can Receptacles		80
Dog waste stations		23

Public Service Department

2023 Accomplishments:

- Established a comprehensive facilities maintenance plan
- Assisted with police
 department refresh project
- Provided support for the construction of six city-owned pocket parks
- Applied rhino-coating to the exterior of the salt barn
- Repainted public service fuel island
- Implemented an annual invasive species management program
- Village Hall kitchen remodel
- Replaced the front gate at the public service facility
- Facilitated the design, construction and operation of the pickleball facility
- Expanded the front employee and visitor parking lot at the public service building

Looking Forward:

- Support reconstruction of Windsor Pocket Park
- Support the construction of Taylor Farm Phase 2
- Facilitate the construction of an additional storage building at the public service facility
- Support New Albany Parks framework plan
- Facilitate and manage the office reconfiguration project planned for the first floor of Village Hall
- Lead and direct a design effort to evaluate building expansion opportunities for the police department building
- Implement an active maintenance program for Taylor Farm, Phase 1

■NEW ALBANY ■

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*. The Public Service Department is dedicated to maintaining and improving the quality of life in the City of New Albany. The department will maintain a superior infrastructure and manage our natural resources with pride and integrity.

Facilitate a robust infrastructure maintenance network to preserve city owned facilities, park structures and amenities. (Supports City Organization Goals #1 & #3):

Public infrastructure assets are subject to gradual wear or aging. This depreciation in the value of the asset occurs at varying speeds, depending on its nature. Although maintenance is needed to mitigate the effects of aging and offset the loss of asset value associated with it, regular maintenance is required.



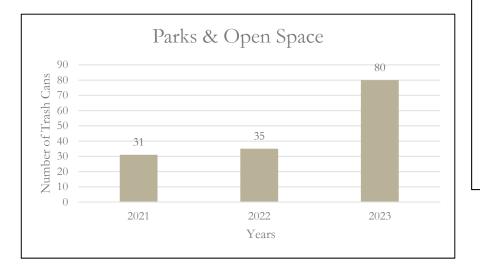


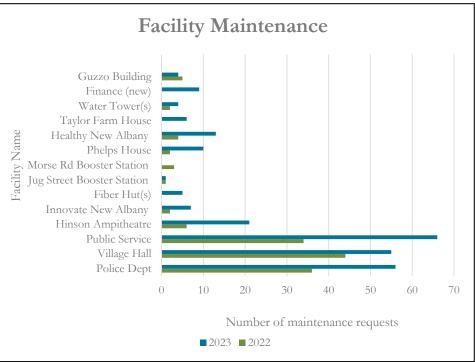
■NEW ALBANY ■

Performance Measures - Land & Building Maintenance Department

Future development through infrastructure and maintenance with a commitment to quality (Goal #1 & 3)

The Public Service Department inventory continues to increase year over year. The department continues aggressive maintenance programs to ensure the longevity of infrastructure and will continue to update the long-range maintenance plans of infrastructure. The department has adopted a preventive maintenance plan to repair and maintain the city's facilities to ensure a sustainable work environment.



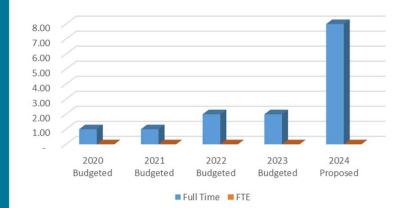


*2021 data not available. Maintenance requests shown above are outside of monthly preventive maintenance.

\equiv NEW ALBANY \equiv



Land & Building Maintenance Staffing



Note:

• Works under the direction of the Public Services Manager in the Public Service Department

	2020	2021	2022	2023	2024
	Budgeted	Budgeted	Budgeted	Budgeted	Proposed
Full Time	1.00	1.00	2.00	2.00	8.00
FTE	-	-	-	-	-
Total	1.00	1.00	2.00	2.00	8.00

Departments - 236

This page is intentionally left blank.



2024 Annual Budget

Land & Building Maintenance Department

		Land	& I	Building	Ma	intenanc	e -	• Total Al	1 F	unds					
	2	019 Actual	2	020 Actual	2	021 Actual	ç 2	2022 Actual		2023 YTD 9/30/2023)	202	23 Amended	202	24 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	34,992	\$	39,407	\$	41,162	\$	45,424	\$	18,797	\$	84,929	\$	635,613	648.40%
Pensions		4,899		5,517		5,763		6,359		2,562		13,924		86,476	521.06%
Benefits		24,605		25,908		21,983		21,030		7,329		60,203		186,906	210.46%
Total Personal Services		64,495		70,833		68,907		72,814		28,688		159,056		908,995	471.49%
Materials & Supplies		11,143		25,466		13,052		202,436		19,245		53,500		94,000	75.70%
Utilities & Communications		381,193		567,577		420,499		685,113		603,711		883,000		939,850	6.44%
Maintenance & Repairs		547,525		786,263		767,201		1,084,708		502,598		950,372		592,000	-37.71%
Consulting & Contract Services		7,800		7,800		11,889		181,969		766,039		849,699		1,352,500	59.17%
Payment for Services		11,073		11,664		11,590		30,578		86,450		78,700		84,000	6.73%
Miscellaneous		1,760		1,935		268		-		20,012		23,100		60,600	162.34%
Total Operating & Contractual Services		960,494		1,400,705		1,224,499		2,184,804		1,998,055		2,838,371		3,122,950	10.03%
Total Expenditures	\$	1,024,989	\$	1,471,538	\$	1,293,406	\$	2,257,617	\$	2,026,743	\$	2,997,427	\$	4,031,945	34.51%
Total Expenditures \$ 1,024,989 \$ 1,471,538 \$ 1,293,406 \$ 2,257,017 \$ 2,020,743 \$ 2,997,427 \$ 4,031,945 34.5 Note: "Total All Funds" includes the General Fund and the Healthy New Albany Facilities Fund.															
Land & Building Maintenance - Total General Fund															
2023 YTD															% Increase/
	2	019 Actual	20	020 Actual	20	021 Actual	2	2022 Actual	(9	9/30/2023)	202	23 Amended	202	24 Proposed	(Decrease)
Salaries & Wages	\$	34,992	\$	39,407	\$	41,162	\$	45,424	\$	18,797	\$	84,929	\$	635,613	648.40%
Pensions		4,899		5,517		5,763		6,359		2,562		13,924		86,476	521.06%
Benefits		24,605		25,908		21,983		21,030		7,329		60,203		186,906	210.46%
Total Personal Services		64,495		70,833		68,907		72,814		28,688		159,056		908,995	471.49%
Materials & Supplies		11,143		25,466		13,052		104,868		19,418		33,500		74,000	120.90%
Utilities & Communications		381,193		567,577		420,499		458,090		401,897		598,000		654,850	9.51%
Maintenance & Repairs		547,525		786,263		767,201		1,083,548		498,397		890,372		577,000	-35.20%
Consulting & Contract Services		7,800		7,800		11,889		17,002		369,385		444,699		797,500	79.33%
Payment for Services		11,073		11,664		11,590		30,578		86,450		78,700		84,000	6.73%
Miscellaneous		1,760		1,935		268		-		20,012		23,100		60,600	162.34%
Total Operating & Contractual Services		960,494		1,400,705		1,224,499		1,694,086		1,395,559		2,068,371		2,247,950	8.68%
Total Expenditures	\$	1,024,989	\$	1,471,538	\$	1,293,406	\$	1,766,899	\$	1,424,247	\$	2,227,427	\$	3,156,945	41.73%

2024 Annual Budget

Land & Building Maintenance Department - Continued

Land	1 &]	Building	ς Μ	laintenan	ce	- Land &	B	Building M	ſa	intenanc	e	(6000)			
	20	19 Actual	2	2020 Actual	2	2021 Actual		2022 Actual		2023 YTD (9/30/2023)	20	023 Amended	2	024 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	34,992	\$	39,407	\$	41,162	\$	45,424		(, , , , , ,			\$	332,438	291.43%
Pensions		4,899		5,517		5,763		6,359		2,562		13,924		45,248	224.97%
Benefits		24,605		25,908		21,983		21,030		7,329		60,203		87,519	45.37%
Total Personal Services		64,495		70,833		68,907		72,814		28,688		159,056		465,205	192.48%
Utilities & Communications		143,680		195,676		138,457		140,868		113,307		149,500		186,000	24.41%
Maintenance & Repairs		364,603		420,148		487,350		529,386		333,206		391,842		120,000	-69.38%
Consulting & Contract Services		-		-		-		-		6,594		8,600		297,000	3353.49%
Payment for Services		-		-		100		142		-		-		-	0.00%
Total Operating & Contractual Services		508,283		615,824		625,907		670,396		453,106		549,942		603,000	9.65%
Total Expenditures	\$	572,778	\$	686,657	\$	694,814	\$	5 743,210	\$	481,794	\$	708,998	\$	1,068,205	50.66%

Rationale:

Salaries & Wages, Pensions and Benefits - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023. In 2024, personnel costs for each working crew, some prevsiously included in the Public Service Department, are assigned to the general Land & Building Maintenance and Pocket Parks & Other Miscellaneous Land divisions based on their primary function. Overall, within the Land & Building Maintenance Department, personnel costs show a significant increase which is reflected as a decrease in the Public Service Department.

Utilities & Communications - The 2024 budget includes miscellaneous utilities not in a specific division, such as street lights, traffic signals and flushing devices. It also includes composting, solid waste and recycling costs. As infrastructure and right of way is deeded to New Albany as development occurs, related utilities increase.

Maintenance & Repairs - The 2024 budget decreased primarily due to moving the Street Tree Maintenance & Replacement costs to the new Forsestry - Street Trees Maintenance (5220) division in the Infrastructure Maintenance division series within the Public Service Department, in addition to applying various buildings and structures maintenance costs previously accounted for in this division within specific facilities' divisions. Also, annual maintenance performed by a contractor, was transferred to the Consulting & Contract Services line item.

Consulting & Contract Services - The 2024 budget increased due to moving annual contracted maintenance costs for lands and buildings such as turf maintenance, pond maintenance, and irrigation service and maintenance from the Maintenance & Repairs line item.

2024 Annual Budget

Land & Building Maintenance Department - Continued

	201	9 Actual	2020	Actual	2021 Act	tual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	-	\$	-	\$ -	-	\$ -	\$ -	0.00%
Materials & Supplies		6,400		1,340		217	14,672	-	-	-	0.00%
Utilities & Communications		32,292		37,733	20	5,857	25,112	24,982	42,500	45,500	7.06%
Maintenance & Repairs		46,937		35,692	42	2,716	45,414	16,598	25,000	25,000	0.00%
Consulting & Contract Services		-		-		-	-	60,376	98,779	90,000	-8.89%
Payment for Services		-		1,000		414	-	-	-	-	0.00%
Miscellaneous		1,560		1,635		268	-	-	-	-	0.00%
Total Operating & Contractual Services		87,189		77,400	70),472	85,198	101,956	166,279	160,500	-3.48%
Total Expenditures	\$	87,189	\$	77,400	\$ 70),472	\$ 85,198	\$ 101,956	\$ 166,279	\$ 160,500	-3.48%

N/A

	L	and & B	uilding Ma	intenance -	Police Build	ling (6020)		
	20	19 Actual	2020 Actual	2021 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
Total Personal Services	\$	-	\$-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Materials & Supplies		2,243	1,710	1,800	2,348	1,518	3,000	9,000	200.00%
Utilities & Communications		72,280	76,746	63,540	67,619	60,371	84,500	100,500	18.93%
Maintenance & Repairs		57,520	53,589	50,688	212,354	20,689	87,000	90,000	3.45%
Consulting & Contract Services		-	-	-	-	71,958	80,000	120,000	50.00%
Total Operating & Contractual Services		132,043	132,045	116,028	282,321	154,535	254,500	319,500	25.54%
Total Expenditures	\$	132,043	\$ 132,045	\$ 116,028	\$ 282,321	\$ 154,535	\$ 254,500	\$ 319,500	25.54%

Rationale:

Utilities & Communications - The 2024 budget is proposed based on a review of current utility usage and moving building specific solid waste and recycling costs to each facility. Consulting & Contract Services - The 2024 budget includes funding for architectural services for a floorplan study of the first floor in connection with the proposed capital project included for the second floor expansion of the building.

2024 Annual Budget

Land & Building Maintenance Department - Continued

	Land &	Building M	aintenance	- Serv	vice Com	plex (6030)		
	2019 Actual	2020 Actua	l 2021 Actua	ı l 20	22 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
Total Personal Services	\$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	0.00%
Materials & Supplies	2,50	00 22,4	16 2,5	83	5,848	(511)	-	-	0.00%
Utilities & Communications	43,75	4 55,0	00 42,6	34	45,886	43,975	68,000	60,500	-11.03%
Maintenance & Repairs	34,25	9 121,8	62 52,2	68	106,236	19,435	104,300	55,000	-47.27%
Consulting & Contract Services		-	-	-	-	124,506	125,000	100,000	-20.00%
Total Operating & Contractual Services	80,51	3 199,2	78 97,4	84	157,970	187,405	297,300	215,500	-27.51%
Total Expenditures	\$ 80,51	3 \$ 199,2	78 \$ 97,4	84 \$	157,970	\$ 187,405	\$ 297,300	\$ 215,500	-27.51%

Rationale:

Utilities & Communications - The 2024 budget is proposed based on a review of current utility usage and moving building specific solid waste and recycling costs to each facility. Maintenance & Repairs and Consulting & Contract Services - 2023 included pavement maintenance, increasing pavement for additional staff parking, remaining window replacement, demolition/stabilization of the red barn on the property, and the replacement of the front gate. 2024 includes funds to reconstruct the facility dump pad and other miscellaneous projects which represent an overall decrease in the Public Service facility budget.

	L	and & I	Building M	laiı	ntenance -	Phelps Ho	use (6041)			
	201	9 Actual	2020 Actual		2021 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications		402	300	D	234	691	3,463	6,300	6,600	4.76%
Maintenance & Repairs		1,429	75'	7	1,100	1,755	250	3,000	5,000	66.67%
Consulting & Contract Services		-		-	-	-	1,000	1,000	13,000	1200.00%
Total Operating & Contractual Services		1,832	1,05'	7	1,334	2,446	4,713	10,300	24,600	138.83%
Total Expenditures	\$	1,832	\$ 1,05'	7 \$	1,334	\$ 2,446	\$ 4,713	\$ 10,300	\$ 24,600	138.83%

Rationale:

Consulting & Contract Services - The previous tenants moved out of this facility and the city is now responsible for utilities and additional maintenance costs. In addition, the 2024 budget for consulting & contract services includes additional funding should repairs or other costs are realized until the space is occupied by new tenants or if city staff move to this location.

2024 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - 8000 Walton Pkwy - Finance (6042)													
						2023 YTD			% Increase/				
	2019 Ac	tual 2020 A	Actual 2021	Actual 202	22 Actual	(9/30/2023)	2023 Amended	2024 Proposed	(Decrease)				
Total Personal Services	¢	- \$	- \$	- \$	-	¢	\$ -	¢.	0.00%				
Total Personal Services	Φ	p	- ф	p	-	φ -	φ -	φ -	0.00%				
Materials & Supplies		-	-	-	60,000	3,584	10,500	10,000	-4.76%				
Maintenance & Repairs		-	-	-	-	26,017	28,500	5,000	-82.46%				
Consulting & Contract Services		-	-	-	-	10,806	15,000	-	-100.00%				
Miscellaneous		-	-	-	-	20,012	22,500	60,000	166.67%				
Total Operating & Contractual Services		-	-	-	60,000	60,419	76,500	75,000	-1.96%				
Total Expenditures	\$	- \$	- \$	- \$	60,000	\$ 60,419	\$ 76,500	\$ 75,000	-1.96%				

Rationale:

Total Expenses - The previously used division named "Inc @ 8000" has been repurposed and renamed to accomodate tracking land & building maintenance expenses at the Finance Department's newly leased space in 2023. 2024 includes a full year of lease and CAM charges within the Miscellaneous line item which replaces 2023 amounts utilized for other costs associated with the move including miscellaneous materials & supplies and contract services.

	201	9 Actual	20	20 Actual	2021	Actual	2022 Act	tual	23 YTD 30/2023)	2023	Amended	2024	Proposed	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	0.00%
Utilities & Communications		7,112		44,270		6,587	(5,459	5,638		7,750		10,250	32.26%
Maintenance & Repairs		1,125		1,057		1,182	C 4	2,286	-		-		2,000	0.00%
Consulting & Contract Services		7,800		7,800		7,800	,	7,800	14,710		20,500		23,000	12.20%
Payment for Services		11,073		10,664		11,056	1	1,171	11,574		13,000		13,000	0.00%
Miscellaneous		200		300		-		-	-		600		600	0.00%
Total Operating & Contractual Services		27,310		64,091		26,625	27	7,715	31,922		41,850		48,850	16.73%
Total Expenditures	\$	27,310	\$	64,091	\$	26,625	\$ 2'	7,715	\$ 31,922	\$	41,850	\$	48,850	16.73%

2024 Annual Budget

Land & Building Maintenance Department - Continued

	Land &	Building N	laint	enance	Amphithea	ter (6044)			
	2019 Actual	2020 Actual	202	21 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Propose	% Increase/ d (Decrease)
Total Personal Services	\$	- \$	- \$	-	\$ -	\$ -	\$ -	\$	- 0.00%
Materials & Supplies		-	-	8,352	20,000	-	-		- 0.00%
Utilities & Communications		-	-	5,000	9,945	11,530	14,500	23,00	58.62%
Maintenance & Repairs		-	-	-	7,075	22,723	67,000	102,50) 52.99%
Consulting & Contract Services		-	-	4,089	9,202	24,747	35,500	40,00	12.68%
Total Operating & Contractual Services		-	-	17,441	46,221	58,999	117,000	165,50) 41.45%
Total Expenditures	\$	- \$	- \$	17,441	\$ 46,221	\$ 58,999	\$ 117,000	\$ 165,50) 41.45%

Rationale:

Utilities & Communications - The 2024 budget is proposed based on a review of current utility usage and moving building specific solid waste and recycling costs to each facility.

Additionally, 2024 includes an increase to properly account for the electric cost of the EV chargers located at the facility. Maintenance & Repairs - The increase in 2024 is to provide special projects such as expanding the dumpster enclosure, dome lighting, and bike parking facilities previously budgeted for in 2023.

	La	nd & 3	Build	ling Mair	tenance	- Int	el Trail	er	(6045)					
	2019	Actual	2020	Actual 2	21 Actual	2022	2 Actual		023 YTD /30/2023)	202	3 Amended	2024 P	roposed	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	0.00%
Materials & Supplies		-		-	-		-		-		5,000		-	-100.00%
Maintenance & Repairs		-		-	-		-		650		5,000		5,000	0.00%
Consulting & Contract Services		-		-	-		-		3,155		3,500		5,000	42.86%
Total Operating & Contractual Services		-		-	-		-		3,805		13,500		10,000	-25.93%
Total Expenditures	\$	-	\$	- \$	-	\$	-	\$	3,805	\$	13,500	\$	10,000	-25.93%

Rationale:

Total Expenses - This is a newly created division to accomodate tracking land & building maintenance expenses at the Community Development Department's secondary location (a construction trailer) for staff dedicated to Intel located at the Intel site. Materials & Supplies budget was eliminated to properly align actual needs for the division.

2024 Annual Budget

Land & Building Maintenance Department - Continued

	0							aneous La 2023 YTD		· /	-		0/ Increase/
	2019 Actual	202	0 Actual	202	21 Actual	202	22 Actual	(9/30/2023)	202	3 Amended	202	4 Proposed	% Increase/ (Decrease)
Salaries & Wages	\$	\$	-	\$	-	\$	-	\$ -	\$	-	\$	303,175	0.00%
Pensions			-		-		-	-		-		41,228	0.00%
Benefits			-		-		-	-		-		99,388	0.00%
Total Personal Services	\$	\$	-	\$	-	\$	-	-	\$	-	\$	443,790	0.00%
Materials & Supplies			-		100		2,000	14,827		15,000		50,000	233.33%
Utilities & Communications			4,411		-		-	-		-		-	0.00%
Maintenance & Repairs			-		2,270		60,043	-		-		30,000	0.00%
Consulting & Contract Services			-		-		-	10,858		15,000		10,000	-33.33%
Total Operating & Contractual Services			4,411		2,370		62,043	25,685		30,000		90,000	200.00%
Total Expenditures	\$	\$	4,411	\$	2,370	\$	62,043	\$ 25,685	\$	30,000	\$	533,790	1679.30%

Rationale:

Salaries & Wages, Pensions and Benefits - The 2024 budget includes a 3.00% cost of living adjustment ("COLA") for C.O. 155 employees and annual increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2024 budget includes the implementation of the classification and compensation study completed in 2023. In 2024, personnel costs for each working crew, some prevsiously included in the Public Service Department, are assigned to the general Land & Building Maintenance and Pocket Parks & Other Miscellaneous Land divisions within the Land & Building Maintenance Department, personnel costs show a significant increase which is reflected as a decrease in the Public Service Department.

Materials & Supplies - The 2024 budget has been increased to account for miscellaneous facility maintenance materials to support wood pedestrian bridges, horse fence and wood guard rail.

Maintenance & Repairs - The 2024 budget adds a general budget for pocket park maintenance (\$15K) and an amount to support anticipated additional requests for maintenance of non specific pocket parks.

2024 Annual Budget

Land & Building Maintenance Department - Continued

	Land & Building Maintenance - Rose Run Park (6051)														
	2019 Actual	2020 Actual	2	021 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)						
Total Personal Services	\$ -	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	0.00%						
Utilities & Communications	-		-	15,842	16,756	15,119	24,000	23,500	-2.08%						
Maintenance & Repairs	-		-	36,758	800	7,000	60,000	50,000	-16.67%						
Consulting & Contract Services	-		-	-	-	-	-	10,000	0.00%						
Payment for Services	-		-	20	-	-	-	-	0.00%						
Total Operating & Contractual Services	-		-	52,621	17,557	22,119	84,000	83,500	-0.60%						
Total Expenditures	\$	\$	- \$	52,621	\$ 17,557	\$ 22,119	\$ 84,000	\$ 83,500	-0.60%						

Rationale:

Maintenance & Repairs and Consulting & Contract Services - 2024 reallocates amount previously budgeted in the Maintenance & Repairs category to the appropriate line according to planned costs. The 2024 budget carries funds from 2023 planned for special projects such as replanting/supplementing streambanks with native plantings and electric repair along Dublin Granville Road.

Land & Building Maintenance - Taylor Farm (6052)													
	2019	Actual	2020 Actual	202	1 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)			
Total Personal Services	\$	- \$	\$-	\$	-	\$ -	\$-	\$ -	\$ -	0.00%			
Materials & Supplies		-	-		-	-	-	-	5,000	0.00%			
Utilities & Communications		-	-		160	150	404	10,000	2,000	-80.00%			
Maintenance & Repairs		-	-		-	5,308	30	30,000	60,000	100.00%			
Consulting & Contract Services		-	-		-	-	-	-	5,000	0.00%			
Payment for Services		-	-		-	51	69,237	60,000	70,000	16.67%			
Total Operating & Contractual Services		-	-		160	5,509	69,671	100,000	142,000	42.00%			
Total Expenditures	\$	- \$	\$-	\$	160	\$ 5,509	\$ 69,671	\$ 100,000	\$ 142,000	42.00%			

Rationale:

Utilities & Communications - The 2024 budget is proposed based on a review of current utility usage and moving building specific solid waste and recycling costs to each facility. Maintenance & Repairs - 2024 has been increased to include maintenance of Phase 1 and 2 improvements including the Taylor Farm Park and existing structure maintenance. Payment for Services - 2024 has been increased to provide for property tax cost while exemption status is obtained. Upon approval, all or a portion of taxes paid would be reimbursed through Franklin County.

2024 Annual Budget

Land & Building Maintenance Department - Continued

	Land	l & Bui	lding Mair	ntenance - H	Pickleball Fa	acility (605	(3)		
	2019	Actual	2020 Actual	2021 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)
Total Personal Services	\$	- ?	\$ -	\$-	\$ -	\$-	\$-	\$ -	0.00%
Maintenance & Repairs		-	-	-	-	-	-	5,000	0.00%
Consulting & Contract Services		-	-	-	-	-	-	5,000	0.00%
Payment for Services		-	-	-	-	-	-	1,000	0.00%
Total Operating & Contractual Services		-	-	-	-	-	-	11,000	0.00%
Total Expenditures	\$	- (\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000	0.00%

Rationale:

Total Expenditures - This division of the Land & Building Maintenance department was created to track expenses related to the newly constructed Pickleball Facility including maintenance & repairs, contract services and payment for services which includes the rental of port-a-john facilities for use until final plans are determined related to permanent facilities.

	201	9 Actual	2020 Actua	ıl	2021 Actual	2022 Actual	2023 (9/30/2		2023 Amended	2024 Proposed	% Increase/ (Decrease)
										· · ·	, ,
Total Personal Services	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	0.00%
Utilities & Communications		38,532	42,9	80	35,048	41,898	2	33,562	50,000	51,500	3.00%
Maintenance & Repairs		41,652	26,2	59	38,969	34,185		-	23,500	5,000	-78.72%
Consulting & Contract Services		-		-	-	-	2	30,356	31,500	40,000	26.98%
Total Operating & Contractual Services		80,185	69,2	39	74,016	76,082	6	53,918	105,000	96,500	-8.10%
Total Expenditures	\$	80,185	\$ 69,2	39	\$ 74,016	\$ 76,082	\$ 6	53,918	\$ 105,000	\$ 96,500	-8.10%

Rationale:

Maintenance & Repairs and Consulting & Contract Services - The 2024 budget includes a reallocation of funding between these categories for proper tracking. Overall expenses are projected to decrease in 2024.

2024 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Water Tower/Fiber Hut @ Beech (6061)														
	2019	9 Actual	2020 Actua	1	2021 Actual	2022 Actual		023 YTD /30/2023)	2023 Amen	ded	2024 Pi	oposed	% Increase/ (Decrease)	
Total Personal Services	\$	-	\$	-	\$-	\$ -	\$	-	\$	-	\$	-	0.00%	
Utilities & Communications		13,321	24,2	60	23,401	11,367		10,487	18,	000		20,500	13.89%	
Maintenance & Repairs		-		-	-	1,729		52	1,	500		3,000	100.00%	
Consulting & Contract Services		-		-	-	-		-		-		7,000	0.00%	
Total Operating & Contractual Services		13,321	24,2	60	23,401	13,096		10,539	19,	500		30,500	56.41%	
Total Expenditures	\$	13,321	\$ 24,2	60	\$ 23,401	\$ 13,096	\$	10,539	\$ 19,	500	\$	30,500	56.41%	

Rationale:

Utilities & Communications - The 2024 budget is proposed based on a review of current utility usage and moving building specific solid waste and recycling costs to each facility. Consulting & Contract Services - The 2024 budget increased to include annual and as needed contract services specific to the facilities within this division. Previously, maintenance costs related specifically to the Water Tower/Fiber Hut @ Beech were taken from the general Land & Buildings division.

Land & Building Maintenance - Bevelhymer Fiber Hut (6062)													
	2019	Actual	202	0 Actual	2	021 Actual	2022 Actua	ıl	2023 YTD (9/30/2023)	20	23 Amended	2024 Proposed	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$-	0.00%
Utilities & Communications		2,651		3,664		2,762	2,7	09	4,511		7,000	9,000	28.57%
Maintenance & Repairs		-		-		-	1,2	94	220		1,500	1,000	-33.33%
Consulting & Contract Services		-		-		-		-	-		-	4,000	0.00%
Total Operating & Contractual Services		2,651		3,664		2,762	4,0	03	4,730		8,500	14,000	64.71%
Total Expenditures	\$	2,651	\$	3,664	\$	2,762	\$ 4,0	03	\$ 4,730	\$	8,500	\$ 14,000	64.71%

Rationale:

Utilities & Communications - The 2024 budget is proposed based on a review of current utility usage and moving building specific solid waste and recycling costs to each facility. Consulting & Contract Services - The 2024 budget increased to include annual and as needed contract services specific to the facilities within this division. Previously, maintenance costs related specifically to the Bevelhymer Fiber Hut were taken from the general Land & Buildings division.

2024 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Johnstown Water Tower (6063)												
	201	9 Actual	2020 Actual	202	l Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)		
Total Personal Services	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$-	0.00%		
Utilities & Communications		27,040	30,000		18,047	10,919	6,864	15,000	15,000	0.00%		
Maintenance & Repairs		-	-		-	1,490	-	3,500	3,500	0.00%		
Consulting & Contract Services		-	-		-	-	1,500	1,500	12,000	700.00%		
Total Operating & Contractual Services		27,040	30,000		18,047	12,409	8,364	20,000	30,500	52.50%		
Total Expenditures	\$	27,040	\$ 30,000	\$	18,047	\$ 12,409	\$ 8,364	\$ 20,000	\$ 30,500	52.50%		

Rationale:

Consulting & Contract Services - The 2024 budget increased to include annual and as needed contract services specific to the facilities within this division. Previously, maintenance costs related specifically to the Johnstown Water Tower were taken from the general Land & Buildings division.

Land & Building Maintenance - Morse Road Booster Station (6064)													
	2019	Actual	2020 Actual	2021 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)				
Total Personal Services	\$	-	\$ -	\$-	\$ -	\$ -	\$-	\$ -	0.00%				
Utilities & Communications		128	49,812	26,130	47,046	45,292	60,950	66,000	8.29%				
Maintenance & Repairs		-	2,800	2,800	3,675	1,529	5,000	5,000	0.00%				
Consulting & Contract Services		-	-	-	-	7,550	7,550	10,000	32.45%				
Payment for Services		-	-	-	14,079	-	-	-	0.00%				
Total Operating & Contractual Services		128	52,612	28,930	64,800	54,371	73,500	81,000	10.20%				
Total Expenditures	\$	128	\$ 52,612	\$ 28,930	\$ 64,800	\$ 54,371	\$ 73,500	\$ 81,000	10.20%				

Rationale:

Utilities & Communications - The 2024 budget is proposed based on a review of current utility usage and moving building specific solid waste and recycling costs to each facility. Consulting & Contract Services - The 2024 budget increased to include annual and as needed contract services specific to the facilities within this division. Previously, maintenance costs related specifically to the Morse Road Booster Station were taken from the general Land & Buildings division.

2024 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Temporary Lift Stations (6065)													
	2019 A	Actual	2020 Ac	ctual	2021 Ac	tual	2022 Actual	2023 YTD (9/30/2023)	2023 Amen	ded	2024 Proposed	% 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%	

Rationale:

N/A - This division previously established to account for expenses related to the Worthington Road Lift Station has been renamed to account for similar lift stations which are temporary in nature. Worthington Road Lift Station was taken offline in 2021.

Land & Building Maintenance - Jug Street Booster Station (6066)													
	2019 Act	ual 2020 A	ctual 20	21 Actual	2022 Actual	2023 YTD (9/30/2023)	2023 Amended	2024 Proposed	% Increase/ (Decrease)				
Total Personal Services	\$	- \$	- \$	- ?	\$-	\$ -	\$-	\$ -	0.00%				
Utilities & Communications		-	-	12,352	30,665	22,394	40,000	35,000	-12.50%				
Maintenance & Repairs		-	-	-	2,651	-	3,730	5,000	34.05%				
Consulting & Contract Services		-	-	-	-	1,270	1,270	6,500	411.81%				
Payment for Services		-	-	-	5,135	5,639	5,700	-	-100.00%				
Total Operating & Contractual Services		-	-	12,352	38,451	29,303	50,700	46,500	-8.28%				
Total Expenditures	\$	- \$	- \$	12,352	\$ 38,451	\$ 29,303	\$ 50,700	\$ 46,500	-8.28%				

Rationale:

Utilities & Communications - The 2024 budget is proposed based on a review of current utility usage and moving building specific solid waste and recycling costs to each facility.

Consulting & Contract Services - The 2024 budget increased to include annual and as needed contract services specific to the facilities within this division. Previously, maintenance costs related specifically to the Jug Street Booster Station were taken from the general Land & Buildings division.

Payment for Services - The 2022 and 2023 expense accounted for the payment of property taxes associated with the facility's parcel prior to the approval of exemption. The amount is not needed for the 2024 budget.

2024 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Fiber Maintenance (6090)														
	2019	Actual	202	20 Actual	2021	Actual	2022	Actual		8 YTD 9/2023)	2023	Amended	2024 Proposed	% Increase/ (Decrease)
Total Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	0.00%
Maintenance & Repairs		-		123,000		50,000		67,868		50,000		50,000	-	-100.00%
Total Operating & Contractual Services		-		123,000		50,000		67,868		50,000		50,000	-	-100.00%
Total Expenditures	\$	-	\$	123,000	\$	50,000	\$	67,868	\$	50,000	\$	50,000	\$ -	-100.00%

Rationale:

Maintenance & Repairs - The 2024 budget decreased due to moving costs to the new Fiber Maintenance (5290) division in the Infrastructure Maintenance division series within the Public Service Department.

Land 8	c Bu	ilding M	[air	ntenance	- I	Healthy N	lev	w Albany	Fa	cilities I	ur	nd (Restrie	cted)	
	90	2019 Actual 2020 Actual				021 Actual	ç	2022 Actual		2023 YTD 9/30/2023)	904	23 Amended	2024 Proposed	% Increase/ (Decrease)
	40	15 Actual	4	040 Actual	4	JULI Actual	4	JUZZ Actual	(.	5/50/2025)	40	25 Amenueu	2024110p0sed	(Decrease)
Other Revenue	\$	986,290	\$	1,384,534	\$	970,790	\$	1,009,306	\$	757,533	\$	1,000,000	\$ 1,000,000	0.00%
Advance In		275,000		-		-		-		-		-	-	0.00%
Total Revenues		1,261,290		1,384,534		970,790		1,009,306		757,533		1,000,000	1,000,000	0.00%
Total Personal Services		-		-		-		-		-		-	-	0.00%
Materials & Supplies		-		-		-		97,567		(173)		20,000	20,000	0.00%
Utilities & Communications		-		-		-		227,023		201,814		285,000	285,000	0.00%
Maintenance & Repairs		-		-		-		1,160		4,201		60,000	15,000	-75.00%
Consulting & Contract Services		-		-		-		164,968		396,654		405,000	555,000	37.04%
Total Operating & Contractual Services		-		-		-		490,718		602,496		770,000	875,000	13.64%
Total Expenditures	\$	-	\$	-	\$	-	\$	490,718	\$	602,496	\$	770,000	\$ 875,000	13.64%

Rationale:

Maintenance & Repairs - The 2024 budget decreased due to reclassin certain annual contracted services to the Consulting & Contract Services line item. The 2024 budget includes funding for the parking lot maintenance and other maintenance material costs.

Consulting & Contract Services - The 2024 budget increased to include funding to replace the first floor carpet and unplanned roof and HVAC maintenance continency.

Departments - 250

This page is intentionally left blank.



NEW ALBANY COMMUNITY CONNECTS US

This page is intentionally left blank.



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 2024 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.

tem	<u>Dept Name</u>	<u>Acquired</u>	<u>Category</u>	<u>New/Upgrade/</u> <u>Replacement/</u> <u>Lease</u>	Item	<u>Purchase</u> <u>Price</u>	<u>Replace</u> <u>Year</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
	Capital Equip	ment Replace	ement Fund:									
1	All	2024	Computer	Replacement	City-wide Intranet	\$ 58,000	2029	\$ 11,948 \$	12,676 \$	13,448 \$	14,267 \$	15,13
2	All	2024	Computer	Upgrade	City Website Redesign	75,000	2029	15,450	16,391	17,389	18,448	19,57
3	All	2024	Equipment	Lease	Annual Lease - Copiers	50,000	N/A	-	-	-	-	
4	Police	2024	Computer	Replacement	CruiserPC Replacement	8,000	2029	1,648	1,748	1,855	1,968	2,08
					LEADS Security Requirements Compliance - Multi-Factor Authentication							
5	Police	2024	Computer	New	software	25,000	2027	8,583	9,106	9,661	10,249	
					4 Cruiser Replacements (61, 63, 65 & 66)							
6	Police	2024	Vehicle	Replacement	(including upfitting)	353,800	2027	121,471	128,869	136,717	145,043	
7	Police	2024	Vehicle	New	3 New Cruisers (including upfitting)	321,600	2027	110,416	117,140	124,274	131,842	
8	Police	2024	Vehicle	Replacement	Under Cover Vehicle (2002 Camry)	20,000	2034	2,060	2,185	2,319	2,460	2,61
9 -	Police	2024	Vehicle	Replacement	Box Trailer (2005)	20,000	2034	2,060	2,185	2,319	2,460	2,61
10	Police	2024	Equipment	Replacement	Intoxilyzer Machine	15,000	2034	1,545	1,639	1,739	1,845	1,95
11	Police	2024	Equipment	Replacement	Tasers & Batteries	23,000	2033	2,632	2,793	2,963	3,143	3,33
12	Police	2024	Equipment	Replacement	Body Worn Cameras & Cruiser Cameras	90,000	2034	9,270	9,835	10,433	11,069	11,74
					Flock Safety License Plate Reader and							
13	Police	2024	Equipment	New	Database (8 Additional)	24,000	2034	2,472	2,623	2,782	2,952	3,13
14	Police	2024	Equipment	New	Property Room Cameras	7,000	2034	721	765	811	861	91
15	Police	2024	Equipment	New	Polygraph Machine	10,000	2034	1,030	1,093	1,159	1,230	1,30
16	Police	2024	Equipment	Replacement	Drone DJI Matrice	6,500	2034	670	710	754	799	84
17	Service	2024	Vehicle	Replacement	One ton Dump Truck (Replace 113)	175,000	2036	15,021	15,936	16,906	17,936	19,02
18	Service	2024	Vehicle	Replacement	F-150 Truck (Replace 114)	65,000	2036	5,579	5,919	6,279	6,662	7,06
19	Service	2024	Vehicle	Replacement	Sewer Vac Truck (Replace 206)	825,000	2036	70,813	75,125	79,700	84,554	89,70
20	Service	2024	Vehicle	New	Kubota UTV & Trailer	47,000	2034	4,841	5,136	5,449	5,780	6,13
21	Service	2024	Vehicle	New	F-150 Truck	60,000	2036	5,150	5,464	5,796	6,149	6,52
22	Service	2024	Equipment	Replacement	Leaf Machine (Replace 348)	175,000	2039	12,017	12,748	13,525	14,349	15,22
23	Service	2024	Equipment	Replacement	Floor Scrubber (Replace 4023)	15,000	2039	1,030	1,093	1,159	1,230	1,30
24	Service	2024	Equipment	Replacement	2 Diesel & 2 Unleaded fuel pumps	140,000	2039	9,613	10,199	10,820	11,479	12,17
25	Service	2024	Equipment	Replacement	Loader Scale (Replace 332) Tornado Siren (2 of 4 Necessary) - Others	15,000	2039	1,030	1,093	1,159	1,230	1,30
26	Service	2024	Equipment	New	purchased 2023	65,000	2039	4,463	4,735	5,024	5,329	5,65
27	Service	2024	Equipment	New	Retroflectometer	11,000	2039	755	801	850	902	95
28	Service	2024	Equipment	New	1234YF A/C Machine - Fleet Set-aside for unanticipated equipment	15,000	2039	1,030	1,093	1,159	1,230	1,30
27	N/A	2024	N/A	N/A	costs	100,000	N/A	-	-	-	-	
-					Total Capital Equipment Replacement Fund	\$ 2,814,900		\$ 423,319 \$	449,099 \$	476,449 \$	505,464 \$	231,62

	2022	2023	2024	2025	2026	2027	2028
Capital Equipment Replacement Fund	Actual	Amended	Proposed	Projected	Projected	Projected	Projected
EOY Transfer from General Fund	\$ 1,383,716	\$ 3,348,271	\$ 3,201,316	\$ 1,601,485	\$ 1,497,872	\$ 2,220,684	\$ 1,198,518
Other Receipts	104,688	225,000	330,000	339,900	350,097	360,600	371,418
Total Revenue	1,488,404	3,573,271	3,531,316	1,941,385	1,847,969	2,581,284	1,569,936
Total Expenditures	1,054,280	2,833,800	2,814,900	1,802,995	1,752,800	1,558,584	1,749,457
Excess (def) of revenues over expenditures	434,123	739,471	716,416	138,389	95,169	1,022,700	(179,521)
Fund balance at beginning of year	\$ 3,848,486	\$ 4,319,765	\$ 5,209,236	\$ 5,925,652	\$ 6,064,041	\$ 6,159,211	\$ 7,181,910
Lapsed Encumbrances	37,156	150,000	-	-	-	-	-
Fund balance at end of year	\$ 4,319,765	\$ 5,209,236	\$ 5,925,652	\$ 6,064,041	\$ 6,159,211	\$ 7,181,910	\$ 7,002,389

	Dept Name	Acquired	<u>Category</u>	Equip #	Item	Purchase Price	Inflation Factor	<u>Replace</u> Year	Prior Amortization	<u>2024</u>	2025	2026	<u>2027</u>	<u>2028</u>	<u>Projected</u> <u>Funding Five</u> Years	<u>Projected</u> <u>Funding</u> <u>Beyond 5</u> Years	<u>Total</u> <u>Replacement</u> Cost
	beptitume	nequileu	current	<u>Equip "</u>	Mayor's Court software (The Baldwin				· · · · · · · · · · · · · · · · · · ·	4041	4040	2020					
1	Admin Services	2021	Computer		Group)	\$ 19,169	3%	2033	\$ 3,243 \$	1,798 \$	1,907 \$	2,024 \$	2,147 \$	2,278	\$ 13,396	\$ 13,645	\$ 27,041
					Mayor's Court File Management												
2	Admin Services Admin Services	2021 2013	Computer Equipment		System Cisco Ethernet Switched Network (5)	15,525 30,000	3% 3%	2033 2023	2,626 34,392	1,456	1,545	1,639	1,739	1,845	10,849 34,392	11,051	21,901 34,392
3 4	Admin Services	2013	Equipment		Council Audio System	30,000	3%	2023	40.636						40,636		40,636
5	Admin Building	2020	Equipment		Council Chambers AV upgrade	6,283	3%	2025	3,884	1,457	1,545	-	-		6,886	-	6,886
6	Admin Building	2010	Equipment	3009	Village Hall backup generator	71,181	3%	2035	44,468	4,436	4,706	4,993	5,297	5,619	69,518	50,177	119,695
7	Admin Building	2018	Equipment		Village Hall Security Camera System	9,995	3%	2028	5,306	1,229	1,304	1,384	1,468	1,557	12,248	-	12,248
8	Admin Building	2015	Equipment		HVAC Units (3)	45,000	3%	2024	44,462	6,720	-	-	-		51,181	-	51,181
9	Admin Building	2015	Equipment		HVAC Units (2) Carahsoft Technologies - Electronic	15,000	3%	2024	14,821	2,240	-	-	-	-	17,060	-	17,060
10	Development	2022	Computer		Plan Review Software	105,639	3%	2034	8,803	9,620	10,205	10,827	11,486	12,186	63,127	90,381	153,508
11	Development	2012	Vehicle	509	2013 Ford Escape	19,100	3%	2024	20,386	2,337	-	-	-	-	22,723		22,723
12	Development	2014	Vehicle	511	2014 Ford Escape	21,200	3%	2026	17,948	2,445	2,594	2,752	-	-	25,740	-	25,740
13	Development	2015	Vehicle	514	2016 Ford Fusion	20,000	3%	2027	14,821	2,240	2,376	2,521	2,675	-	24,632	-	24,632
14	Development	2023	Vehicle	519	2023 Toyota Rav 4 AWD	31,265	3%	2035	-	2,764	2,932	3,111	3,300	3,501	15,609	31,266	46,876
15	Development	2023	Vehicle	519	2023 Toyota Rav 4 AWD	31,194	3%	2035	-	2,758	2,926	3,104	3,293	3,494	15,574	31,195	46,769
16 17	Development	2023 2023	Vehicle Vehicle	519 519	2023 Toyota Rav 4 AWD 2023 Toyota Rav 4 AWD	31,104 30,545	3% 3%	2035 2035		2,750 2,700	2,917 2,865	3,095 3,039	3,283 3,224	3,483 3,421	15,529 15,250	31,105 30,546	46,634 45,796
17	Development Development	2023	Vehicle	519	2023 Toyota Rav 4 AWD 2023 Toyota Rav 4 AWD	30,545	3%	2035	-	2,700	2,865	3,039	3,224	3,421	15,250	30,546	45,796
10	Development	2023	venicie	515	Tyler Munis (Finance/HR/Work	50,545	570	2033		2,700	2,005	3,035	3,444	3,721	15,250	50,540	43,730
19	Finance	2020	Computer		Orders)	480,000	3%	2040	74,182	27,823	29,517	31,315	33,222	35,245	231,302	634,112	865,414
20	Police	2016	Computer		CAD/RMS System	325,351	3%	2025	276,999	47,168	50,040	-	-	-	374,207	-	374,207
21	Police	2016	Computer		Radio Server	18,000	3%	2028	11,494	1,957	2,076	2,203	2,337	2,479	22,546	-	22,546
					Cellebrite (Cell Phone Forensic												
22	Police	2018	Computer		Software)	9,000	3%	2028	4,778	1,107	1,174	1,246	1,322	1,402	11,029	-	11,029
23	Police	2021	Computer		Traffic Crash Reconstruction Hardware/Software	40,813	3%	2031	8,285	4,594	4,873	5,170	5,485	5,819	34,226	19,671	53,897
23	Police	2021	Computer		Server - L3 Mobile Vision	29,663	3%	2031	9,169	3,439	3,648	3,870	4,106	4,356	28,588	9,524	38,112
25	Police	2014	Equipment	600	MPH Industries speed trailer	16,500	3%	2024	16,763	2,284	-	-	-	-	19,047		19,047
26	Police	2014	Equipment	601	MPH Industries speed trailer	16,500	3%	2024	16,763	2,284	-	-	-	-	19,047	-	19,047
27	Police	2005	Equipment	602	2005 United Enclosed Trailer	7,500	3%	2024	8,848	713	-	-	-	-	9,561	-	9,561
28	Police	2023	Equipment	603	2023 Poloaris Kinetic	48,050	3%	2033	-	5,098	5,408	5,737	6,087	6,458	28,787	38,688	67,475
29	Police	2013	Vehicle	604	2013 Ford Explorer	45,000	3%	2024	46,898	5,833	-	-	-		52,730	-	52,730
30	Police	2014	Vehicle	605	2015 Ford Explorer Police Utility SUV W/Equipment	51,423	3%	2024	52,241	7,118					59,359		59,359
31	Police	2014	Vehicle	607	2015 Honda Odyssey	23,818	3%	2024 2026	18,250	3,108	3,297	3,498			28,153		28,153
32	Police	2018	Vehicle	608	2018 Ford Taurus - Chief	41,918	3%	2028	22,255	5,155	5,469	5,802	6,156	6,531	51,368	-	51,368
33	Police	2020	Vehicle	609	2002 Toyota Camry	5,000	3%	2024	3,864	1,449	-	-	-		5,313	-	5,313
34	Police	2021	Vehicle	610	2019 Buick Regal	50,000	3%	2029	12,688	7,034	7,463	7,917	8,399	8,911	52,413	9,454	61,866
	D 11	0			2021 Ford Explorer Police Utility		2.51	0.077		10							
35	Police	2021	Vehicle	611	SUV W/Equipment	61,710	3%	2026	25,054 806	13,891	14,737	15,634 503	-	-	69,317	-	69,317
36 37	Police Police	2021 2016	Equipment Vehicle	612 615	2021 Formula 6x12 Enclosed Trailer 2017 Ford Escape	5,959 20.634	3% 3%	2036 2028	13.176	447 2,244	474 2.380	503 2.525	534 2.679	566 2.842	3,331 25,845	5,967	9,298 25,845
37	Police	2010	Vehicle	616	2017 Ford Escape 2023 Honda Passport	42,050	3%	2028	13,170	4,461	4.733	2,525	5,327	2,842	25,845	33.857	25,845
39	Police	2023	Vehicle	617	2023 Honda Odyssey	41,190	3%	2033	-	4,370	4,636	4,918	5,218	5,536	24,678	33,165	57,842
40	Police	2018	Vehicle	K9R	2018 Ford Explorer Police Utility	52,663	3%	2024	46,599	10,795	-	-	-	-	57,394	-	57,394
41	Police	2023	Vehicle	K9	2023 Ford Explorer K-9	105,500	3%	2028	-	22,385	23,748	25,195	26,729	28,357	126,413	-	126,413
42	Police	2017	Vehicle	55	2017 Ford F150 4 Door Pickup Truck	72,323	3%	2027	46,781	9,162	9,720	10,312	10,940	-	86,914	-	86,914
43	Police	2017 2023	Vehicle Vehicle	57 58	2009 Chevy Suburban 4x4 SUV	51,379 100,000	3%	2024 2026	47,477	9,298 35,363	37.517		-	-	56,775 112.682	-	56,775 112,682
44 45	Police Police	2023	Vehicle	58 59	2023 Chevy Tahoe 2023 Chevy Tahoe	100,000	3%	2026	-	35,363	37,517 37,517	39,802 39,802		-	112,682		112,682
40	TORC	2023	venicie	59	2023 Ford Explorer Police Utility	100,000	570	2020	-	55,505	57,517	33,002	-	-	112,002		114,002
46	Police	2023	Vehicle	60	SUV W/Equipment	85,000	3%	2026	-	30,059	31,889	33,831	-		95,780	-	95,780
					2021 Ford Explorer Police Utility												
47	Police	2021	Vehicle	61	SUV W/Equipment	61,710	3%	2024	41,757	23,152		-	-		64,909	-	64,909
					2023 Ford Explorer Police Utility												
48	Police	2023	Vehicle	62	SUV W/Equipment	85,000	3%	2026	-	30,059	31,889	33,831	-	-	95,780	-	95,780
49	Police	2020	Vehicle	63	2020 Ford Explorer Police Utility SUV W/Equipment	51,423	3%	2024	39,736	14.903					54,639		54,639
1.49	TORCE	2020	VEHICIC	05	50. WEquipment	51,423	570	2024	39,730	14,903	-		-	-	54,059	-	54,059

							<u>Inflation</u> Factor	Replace	Prior_						<u>Projected</u> Funding Five	<u>Projected</u> <u>Funding</u> Beyond 5	<u>Total</u> Replacement
	Dept Name	Acquired	Category	<u>Equip #</u>		Purchase Price		Year	Amortization	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	Years	Years	Cost
50	Police	2023	Vehicle	64	2023 Ford Explorer Police Utility SUV W/Equipment	85,000	3%	2026	-	30,059	31,889	33,831	-	-	95,780	-	95,780
51	Police	2021	Vehicle	65	2021 Ford Explorer Police Utility SUV W/Equipment	61,710	3%	2024	41,757	23,152		-	-	-	64,909		64,909
52	Police	2021	Vehicle	66	2020 Ford Explorer Police Utility SUV W/Equipment	61,710	3%	2024	41,757	23,152	-	-	-	-	64,909	-	64,909
53	Police	2020	Vehicle	67R	2020 Ford Explorer Police Utility SUV W/Equipment 2023 Ford Explorer Police Utility	51,423	3%	2023	52,981	-	-	-	-	-	52,981	-	52,981
54	Police	2023	Vehicle	67	SUV W/Equipment 2023 Ford Explorer Police Utility	85,000	3%	2026	-	30,059	31,889	33,831	-	-	95,780	-	95,780
55 56	Police Police	2023 2017	Vehicle Equipment	68	SUV W/Equipment MARCS portable radios (12)	85,000 124,753	3% 3%	2026 2025		30,059 19,754	31,889 20,957	33,831		-	95,780 141,580	-	95,780 141,580
57	Police	2018	Equipment		MARCS portable radios (30)	112.618	3%	2025	74,738	17,313	18,368	19.486		-	129,905		129.905
58	Police	2018			MARCS portable radios (5)	35,414	3%	2020	13,683	5,132	5,444	5,776	6,128	6,501	42,663	-	42,663
			Equipment														
59	Police	2021	Equipment		MARCS portable radios (5)	33,556	3%	2029	8,515	4,721	5,008	5,313	5,637	5,980	35,175	6,345	41,520
60	Police	2023	Equipment		MARCS portable radios (5)	42,194	3%	2031	-	5,595	5,936	6,298	6,681	7,088	31,599	23,961	55,560
61	Police	2023	Equipment		MARCS portable radios (2) (Drone Trailer & 60)	12,341	3%	2031	-	1,637	1,736	1,842	1,954	2,073	9,242	7,008	16,250
62	Police	2019	Equipment		Dispatching equipment/console for PD facility #1 Dispatching equipment/console for	50,171	3%	2039	10,495	2,995	3,178	3,371	3,577	3,794	27,410	60,554	87,964
63 64	Police Police	2020 2016	Equipment Equipment		PD facility #2 HD Video Cameras	49,949 14,000	3% 3%	2040 2025	7,719	2,895 2,030	3,072 2,153	3,259	3,457	3,668	24,069 16,102	65,986	90,055 16,102
65												-	-	-			
00	Police	2016	Equipment		Tasers (15)	29,264	3%	2025	24,915	4,243	4,501	-	-	-	33,658	-	33,658
66	Police	2020	Equipment		Drone	27,125	3%	2030	8,384	3,145	3,336	3,539	3,755	3,983	26,142	8,709	34,851
67 68	Police	2020	Equipment Equipment		Criminal Finger Printing System SIDNE Driver (purchased by Discover)	26,623 32,442	3%	2030 2030	8,229	3,086	3,274	3,474	3,685	3,910 4,764	25,658	8,548	34,206 41,683
69	Police	2020			Body Worn Camera System	65,050	3%	2030	13,205	7,321	7.767	8.240	8,742	9,275	54,551	31.352	85,903
			Equipment						15,205								· · · · ·
70	Police	2023	Equipment		SRO Rifle Safes	3,715	3%	2033	-	394	418	444	471	499	2,226	2,991	5,217
71	Police	2023	Equipment		SRO Rifle	6,534	3%	2033	-	693	735	780	828	878	3,915	5,261	9,176
72	Police	2023	Equipment		Flock Safety LPRs (5)	25,700	3%	2033	-	2,727	2,893	3,069	3,256	3,454	15,397	20,693	36,090
73	Police Building	2016	Computer		911 System	100,000	3%	2026	76,625	13,048	13,842	14,685	-	-	118,200	-	118,200
74	Police Building	2007	Equipment	3011	Police facility backup generator	108,180	3%	2032	87,223	7,367	7,815	8,291	8,796	9,332	128,825	43,368	172,193
75	Police Building	2015	Equipment		HVAC Control System	50,000	3%	2024	49,402	7,466	-	-	-	-	56,868	-	56,868
76	Police Building	2007	Equipment		HVAC Units (boiler & chiller)	165.000	3%	2032	133.035	11.236	11.920	12.646	13.416	14.234	196,488	66.146	262,634
77	Police Building	2020	Equipment		Boiler Unit	27,617	3%	2045	3,414	1,281	1,359	1,441	1,529	1,622	10,646	48,944	59,591
78	Police Building	2020	Equipment		Police Conference AV upgrade	6,987	3%	2030	2,160	810	859	912	967	1,026	6,734	2,243	8,977
79	Police Building	2020	Equipment		Police Roll Call AV upgrade	8,876	3%	2030	2,743	1.029	1.092	1.158	1,229	1,303	8,554	2,850	11,404
80	Police Building	2020	Equipment		Police Conference AV upgrade	6,987	3%	2030	2,743	810	859	912	967	1,026	6,734	2,830	8,977
81	Police Building	2020	Equipment		CCTV System	112,023	3%	2030	17,313	6,493	6,889	7,308	7,753	8,226	53,982	147,990	201,972
81 82	0	2020			,		3%	2040	3,819	1,432	0,889	1,612	1,753	8,220	53,982	32,644	201,972 44,551
	Police Building		Equipment		UPS Unit (Standby back up power)	24,710			2,007								· · · · ·
83	Police Building	2020	Equipment		Evidence Room Exhaust System	12,987	3%	2040		753	799	847	899	954	6,258	17,157	23,415
84	Police Building	2021	Equipment		A/C Liebert Unit - Server Room	49,907	3%	2041	5,066	2,809	2,980	3,161	3,354	3,558	20,926	71,683	92,609
85	Police Building	2023	Equipment		Treadmill for Workout Facility	5,874	3%	2028		1,246	1,322	1,403	1,488	1,579	7,038	-	7,038
86	Service	2009	Vehicle	109	2009 Ford F-250 pickup truck 2010 Ford F-450 truck w/sewer	17,005	3%	2024	19,370	1,819		-	-	-	21,189	-	21,189
87	Service	2010	Heavy	110	camera 2013 Ford F250 Extended Cab	149,588	3%	2025	155,749	15,537	16,483	-	-	-	187,769	-	187,769
88	Service	2013	Vehicle	112	Pickup	28,000	3%	2025	26,749	3,327	3,529	-	-	-	33,605		33,605
89	Service	2013	Heavy	113	2013 Ford F550 Dump Truck 2014 Ford F150 Pickup Truck w/Ext.	50,000	3%	2025	47,766	5,941	6,302	-	-	-	60,009	-	60,009
90	Service	2014	Vehicle	114	Cab 2015 Ford F150 Extended Cab	26,000	3%	2026	22,011	2,999	3,182	3,376	-	-	31,568	-	31,568
91	Service	2015	Vehicle	115	Pickup	21,879	3%	2027	16,213	2,450	2,600	2,758	2,926	-	26,946	-	26,946
92	Service	2016	Vehicle	116	2016 Ford F150 Ext Cab 2WD	29,000	3%	2028	18,518	3,153	3,345	3,549	3,765	3,994	36,324	-	36,324
93	Service	2016	Vehicle	117	2016 Ford F150 Ext Cab 4WD	32,000	3%	2028	20,433	3,479	3,691	3,916	4,155	4,408	40,082	-	40,082
94	Service	2017	Vehicle	118	2017 Ford F350 Reg. Cab	35,000	3%	2029	18,866	3,695	3,920	4,158	4,412	4,680	39,731	4,965	44,697
95	Service	2018	Vehicle	119	2019 Ford F240 4x4 4-Door Pickup 2019 Ford F240 4x4 4-Door Pickup	46,844	3%	2030	20,725	4,801	5,093	5,404	5,733	6,082	47,838	13,297	61,135
96	Service	2018	Vehicle	120	w/ plow, tailgate lift and arrow board	39,364	3%	2030	17,416	4,034	4,280	4,541	4,817	5,111	40,199	11,174	51,373

							Inflation Factor	Replace	Prior						Projected Funding Five	Projected Funding Beyond 5	<u>Total</u> Replacement
07	Dept Name	Acquired	Category	Equip #		Purchase Price	9.01	Year	Amortization	2024	2025	2026	2027	2028	Years	Years	Cost
97 98	Service Service	2019 2019	Vehicle Vehicle	121	2019 Chevy Silverado 4x4 Utility 2019 Chevy Silverado 4x2 Utility	45,000 45,000	3%	2031 2031	15,689 15,689	4,478 4,478	4,750 4,750	5,040 5,040	5,347 5,347	5,672 5,672	40,975 40,975	19,175 19,175	60,150 60,150
90 99	Service	2019	Vehicle	122	2019 Chevy Silverado 4x2 Utility	50,000	3%	2031	17,432	4,975	5,278	5,600	5,941	6,302	45,528	21,305	66,833
100	Service	2019	Heavy	123	2019 Chevy 5500 1 Ton Dump Truck	125,000	3%	2031	43,579	12,438	13,196	13,999	14.852	15,756	113,820	53,263	167,083
101	Service	2022	Heavy	125	2022 Ford F600 1 Ton Dump Truck	125,000	3%	2034	10,417	11,383	12,076	12,811	13,591	14,419	74,697	106,945	181,642
			<i>.</i>		2022 Chevy Silverado 4x2 Double												
102	Service	2022	Vehicle	126	Cab	55,000	3%	2034	4,583	5,008	5,313	5,637	5,980	6,344	32,867	47,056	79,922
					2022 Chevy Silverado 4x2 Double												
103	Service	2022	Vehicle	127	Cab	55,000	3%	2034	4,583	5,008	5,313	5,637	5,980	6,344	32,867	47,056	79,922
104	Service	2022	Vehicle	128	2022 Chevy Silverado 4x2 Double Cab	55,000	3%	2034	4,583	5,008	5,313	5,637	5,980	6,344	32,867	47,056	79,922
104	Service	2022	venicie	120	2019 Ford F550 Chipper-Bucket	55,000	370	2034	4,000	5,008	5,515	5,057	5,980	0,344	52,807	47,030	19,922
105	Service	2022	Vehicle	129	Truck	80,000	3%	2034	6,667	7,285	7,728	8,199	8,698	9,228	47,806	68,445	116,251
					2022 Ford F250 4x4 Crew Cab	,						,	,			,	
106	Service	2023	Vehicle	130	Pickup	47,330	3%	2035	-	4,184	4,439	4,710	4,996	5,301	23,630	47,332	70,962
					2022 Ford F350 4x4 Crew Cab												
107	Service	2023	Vehicle	131	Pickup	49,245	3%	2035	-	4,354	4,619	4,900	5,199	5,515	24,586	49,247	73,833
100	e	0000	V-h' l	100	2022 Ford F150 4x4 Crew Cab		901	9095		0.004	9.007	4 10 4	1.055	1.040	00.000		00.100
108 109	Service Service	2023 2007	Vehicle Heavy	132 205	Pickup 2008 Chevrolet C4500 bucket truck	41,445 102,210	3% 3%	2035 2025	- 114,457	3,664 9,667	3,887 10,256	4,124	4,375	4,642	20,692 134,380	41,447	62,139 134,380
109	Service	2007	ricavy	205	2008 Chevrolet C4500 bucket truck 2009 International Aquatech B10	102,210	3%	2023	114,437	9,007	10,200	-	-	-	104,080	-	134,380
110	Service	2009	Heavy	206	sewer jet/vac truck	254,308	3%	2024	289,679	27,206	-	-	-		316,885	-	316,885
111	Service	2011	Heavy	207	2011 International tandem-axle truck	152,000	3%	2023	179,766	-	-	-	-	-	179,766	-	179,766
					2013 FreightlinerM2 106 Dump										· · · · ·		· · · · ·
112	Service	2012	Heavy	208	Truck	136,000	3%	2023	158,351	-	-	-	-	-	158,351	-	158,351
113	Service	2015	Heavy	209	Street Sweeper Tymco Model 6000	218,000	3%	2025	193,853	29,297	31,082	-	-	-	254,232	-	254,232
114	Service	2016	Heavy	210	2.5 Ton Dump Truck with Plow	177,010	3%	2028	113,028	19,246	20,419	21,662	22,981	24,381	221,717	-	221,717
115	Service	2016	Heavy	211	2.5 Ton Dump Truck with Plow 2017 Freightliner M2 106 Dump	177,010	3%	2028	113,028	19,246	20,419	21,662	22,981	24,381	221,717	-	221,717
116	Service	2016	Heavy	212	Truck w/ plow wing	190,000	3%	2028	121,322	20,659	21,917	23,252	24,668	26,170	237,988		237,988
	bernee	2010	meany		2016 Freightliner M2 106 Dump	100,000	070	2020	121,022	20,000	21,017	20,202	1,000	20,170	201,000		401,000
117	Service	2017	Heavy	213	Truck w/ plow	175,000	3%	2029	94,331	18,474	19,599	20,792	22,059	23,402	198,656	24,827	223,484
			,		2020 Freightliner 108SD Dump												
118	Service	2020	Heavy	214	Truck	265,000	3%	2032	68,257	25,601	27,160	28,814	30,568	32,430	212,830	150,710	363,540
					2023 Freightliner M-106 Dump												
119	Service	2023	Heavy	215	Truck 2023 Freightliner M-106 Dump	265,000	3%	2035	-	23,428	24,855	26,369	27,975	29,678	132,305	265,011	397,316
120	Service	2023	Heavy	216	Truck	265.000	3%	2035		23,428	24.855	26.369	27,975	29.678	132,305	265.011	397,316
120	Service	2023	Heavy	210	2023 Freightliner M-108SD Tandem	331,600	3%	2035		29,316	31,102	32,996	35,005	37,137	165,555	331,614	497,169
122	Service	2005	Heavy	301	1997 John Deere tractor w/mower	23,803	3%	2023	29,641			-	-	-	29,641		29,641
123	Service	2020	Heavy	309	Cues Flexitrax Camera	50,000	3%	2030	15,455	5,796	6,149	6,524	6,921	7,343	48,188	16,054	64,242
					Dinkmar Leafmaster leaf collection												
124	Service	2007	Heavy	310	unit	25,684	3%	2025	28,762	2,429	2,577	-	-	-	33,768	-	33,768
125	Service	2023	Heavy	311	Cues Flexitrax Camera (Spare)	72,085	3%	2033	-	7,647	8,113	8,607	9,132	9,688	43,187	58,040	101,227
126	Service	2010	Heavy	315	2010 John Deere tractor 2012 JD 326D Skid Steer LDR w/	55,132	3%	2025	57,403	5,726	6,075		-	-	69,204	-	69,204
127	Service	2012	Heavy	319	equip	40.059	3%	2027	34.204	3.922	4,161	4,414	4.683		51,384		51,384
127	Service	2012	Heavy	319	2013 Caterpillar Backhoe/Loader	85,000	3%	2027	64,962	8,079	8,571	9,093	9,647	10,235	110,588	-	110,588
1					2017 John Deere Loader 624K	,000				.,		-,	-,	,_50	,		,500
129	Service	2017	Heavy	332	Highlift	243,000	3%	2032	104,788	20,522	21,771	23,097	24,504	25,996	220,679	120,811	341,489
130	Service	2017	Vehicle	400	2017 Ford Explorer (Old 61)	1	3%	2024	1	0	-	-	-	-	1	-	1
131	Service	2016	Vehicle	401	2016 Ford Explorer (Old 62)	1	3%	2024	1	0	-	-	-	-	1	-	1
132	Service	2018	Vehicle	402	2018 Ford Explorer (Old 65)	1	3%	2024	1	0	-	-	-	-	1	-	1
133 134	Service Service	2017 2015	Vehicle Vehicle	403 404	2017 Ford Explorer (Old 66) 2015 Chevy Equinox	25.000	3% 3%	2024 2027	18,526	0 2.800	2.970	3.151	- 3,343	-	30,790	-	30,790
134	Service	2015	Vehicle	404 405	Chevy Equinox	23,000	3%	2027	17,879	3,044	3,230	3,131	3,545	3,857	35,072		35,072
135	Service	2010	Vehicle	405	2009 Chevy Suburban	30,000	3%	2028	27,722	5,429					33,151		33,151
137	Service	2018	Vehicle	407	2018 Nissan Leaf	26,000	3%	2030	11,503	2,665	2,827	2,999	3,182	3,376	26,551	7,380	33,932
					2016 Ford Explorer Utility SUV -												
138	Service	2015	Vehicle	408	Custodian	1	3%	2025	1	0	0	-	-	-	1	-	1
1					2020 Ford Explorer Police Utility												
139	Service	2020	Vehicle	409	SUV W/Equipment	25,712	3%	2023	26,491		-	-	-		26,491	-	26,491

							Inflation Factor	<u>Replace</u>	Prior						Projected Funding Five	<u>Projected</u> <u>Funding</u> Beyond 5	<u>Total</u> <u>Replacement</u>
_	Dept Name	<u>Acquired</u>	Category	Equip #		Purchase Price		Year	Amortization	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	Years	Years	Cost
140	Service	2013	Vehicle	410	2014 Ford Focus	15,557	3%	2024	16,213	2,016	-	-	-	-	18,229	-	18,229
141	C	2019	V-hi-l-	411	2019 Ford Explorer Police Utility	30,855	3%	9094	95 917	7 960					99 106		99 100
141	Service	2019	Vehicle	411	SUV W/Equipment 2020 Ford Explorer Police Utility	30,833	3%	2024	25,817	7,368	-	-	-	-	33,186	-	33,186
142	Service	2020	Vehicle	412	SUV W/Equipment	25,712	3%	2025	15,894	5,961	6,324	-	-	-	28,180		28,180
					2020 Ford Explorer Police Utility		- /-				.,						,
143	Service	2020	Vehicle	413	SUV W/Equipment	30,855	3%	2025	19,074	7,154	7,590	-	-	-	33,817	-	33,817
144	Service	2014	Vehicle	512	2014 Ford E350 Starcraft Shuttle	49,615	3%	2024	50,404	6,868	-	-	-	-	57,272	-	57,272
145	Service	2014	Vehicle	513	2014 Ford E350 Starcraft Shuttle	49,615	3%	2024	50,404	6,868	-	-	-	-	57,272	-	57,272
146	Service	2019	Vehicle	516	2019 Ford E450 Starcraft Shuttle	69,900	3%	2029	29,244	8,346	8,855	9,394	9,966	10,573	76,378	11,217	87,595
147	Service	2023 2008	Vehicle	517	2023 Ford E450 Starcraft Shuttle 2008 Doosan Forklift	131,000	3%	2033	-	13,898	14,744	15,642	16,595	17,605	78,484	105,476	183,960
148 149	Service Service	2008	Equipment Equipment	321 322	Traffic Control Message Board	8,200 16,115	3% 3%	2024 2025	9,532 14,330	847 2,166	- 2,298				10,379 18,793	-	10,379 18,793
149	Service	2015	Equipment	323	Traffic Control Message Board	16,115	3%	2025	14,330	2,166	2,298	-	-		18,793		18,793
151	Service	2015	Equipment	324	Traffic Control Message Board	16,115	3%	2025	14,330	2,166	2,298				18,793		18,793
152	Service	2015	Equipment	325	Traffic Control Message Board	16,575	3%	2025	14,739	2,228	2,363	-	-	-	19,330	-	19,330
153	Service	2018	Equipment	326	Traffic Control Message Board	16,182	3%	2028	8,591	1,990	2,111	2,240	2,376	2,521	19,830	-	19,830
154	Service	2018	Equipment	327	Traffic Control Message Board	16,182	3%	2028	8,591	1,990	2,111	2,240	2,376	2,521	19,830	-	19,830
155	Service	2022	Equipment	328	Traffic Control Message Board	21,560	3%	2032	2,156	2,356	2,499	2,652	2,813	2,984	15,460	13,869	29,330
156	Service	2022	Equipment	329	Traffic Control Message Board	21,560	3%	2032	2,156	2,356	2,499	2,652	2,813	2,984	15,460	13,869	29,330
157	Service	2017	Equipment	330	2017 Polaris GEM	21,378	3%	2027	13,828	2,708	2,873	3,048	3,234	-	25,691	-	25,691
158	Service	2017	Equipment	331	2017 Polaris Ranger	18,780	3%	2027	12,148	2,379	2,524	2,678	2,841	-	22,569	-	22,569
159	Service	2017	Equipment	333	Woods Batwing Mower	16,500	3%	2027	10,673	2,090	2,217	2,353	2,496	-	19,829	-	19,829
160 161	Service Service	2018 2016	Equipment	337 340	2018 Grapple Trailer Leaf truck box system	24,900 5,500	3%	2030 2026	11,016 4,214	2,552 718	2,707 761	2,872	3,047	3,233	25,428 6,501	7,068	32,496 6,501
161	Service	2016	Equipment Equipment	340	Leaf truck box system	5,500	3%	2026	4,214 4,214	718	761	808	-		6,501	-	6,501
104	Service	2010	Equipment	541	CAT Grapple Hook System for	5,500	J /0	2020	7,217	/10	701	000			0,501		0,501
163	Service	2013	Equipment	342	Skidsteer	5,500	3%	2028	4,203	523	555	588	624	662	7,156	_	7,156
164	Service	2020	Equipment	347	2020 Vermeer Chipper	69,985	3%	2030	21,632	8,113	8,607	9,131	9,688	10,278	67,449	22,471	89,920
165	Service	1989	Equipment	348	American Roads Leaf Machine	10,000	3%	2024	6,404	828	-	-	-	-	7,232	-	7,232
166	Service	2021	Equipment	349	Atmax Mowermax Boom Mower	175,000	3%	2036	23,683	13,131	13,931	14,779	15,679	16,634	97,837	175,225	273,061
167	Service	2021	Equipment	350	Concord Berming Machine	7,239	3%	2033	1,225	679	720	764	811	860	5,059	5,153	10,212
168	Service	2022	Equipment	353	Traffix Scorpoin II Attenuator	28,503	3%	2034	2,375	2,595	2,754	2,921	3,099	3,288	17,033	24,386	41,419
169	Service	2022	Equipment	354	22' Safety Cone Trailer	20,000	3%	2034	1,667	1,821	1,932	2,050	2,175	2,307	11,951	17,111	29,063
170	Service	2022	Equipment	355	22' Tilt Trailer (Mini Skid Steer)	12,000	3%	2034	1,000	1,093	1,159	1,230	1,305	1,384	7,171	10,267	17,438
171	Service	2022	Equipment	356	Exmark 60" Mower	14,000	3%	2034	1,167	1,275	1,352	1,435	1,522	1,615	8,366	11,978	20,344
172	Service	2022	E	357	Vermeer Mini Skid Steer W/ Attachments	48,585	3%	2034	4,049	4 49 4	4,694	4,979	5,283	5,604	29,033	41,567	70 601
172	Service	2022	Equipment Equipment	357	Genie 45' Man Lift (Amphitheater)	48,385	3%	2034	1,242	4,424 1,357	1,439	4,979	1,620	1,719	29,033	12,748	70,601 21,652
174	Service	2022	Equipment	373	John Deere 5090M Tractor	84,796	3%	2034	1,272	5,997	6,363	6,750	7,161	7,597	33,868	106,686	140,555
	bervice	2025	Equipment	515	Spaulding Asphalt Hotbox (August	01,750	570	2000		5,551	0,000	0,750	7,101	1,551	55,000	100,000	110,000
175	Service	2023	Equipment	374	Delivery) T2DRSD-23-2208-325	39,795	3%	2035	-	3,518	3,732	3,960	4,201	4,457	19,868	39,797	59,665
176	Service	2023	Equipment	375	Barber Litter Picker	55,000	3%	2033	-	5,835	6,190	6,567	6,967	7,392	32,951	44,284	77,235
					Sullivan Towable Air Compressor												
177	Service	2023	Equipment	376	Model # D185PKR	24,885	3%	2033	-	2,640	2,801	2,971	3,152	3,344	14,909	20,036	34,945
178	Service	2023	Equipment	377	Mowermax Flail Head (June Delivery)	21,698	3%	2033	-	2,302	2,442	2,591	2,749	2,916	13,000	17,470	30,470
179	Service	2023	Equipment	378	McClarin Rubber Skid Steer Tracks	4,484	3%	2033	-	476	505	535	568	603	2,686	3,610	6,297
180 181	Service	2016 2006	Equipment	1722 2008	Sewr Push Camera 500 Gallon Brine Tank System	9,754 6,500	3% 3%	2026 2025	7,474 7,445	1,273 600	1,350 636	1,432		-	11,529	-	11,529 8,681
181	Service	2006	Equipment Equipment	2008	1300 Gallon Brine Tank System	16,500	3%	2025	10.673	2.090	2,217	2,353	2,496	-	8,681		19,829
182	Service	2017	Equipment	2030	1300 Gallon Pengwyn Brine System	8,500	3%	2027	9,299	826	877	2,333	2,750		11,003		11,003
184	Service	2008	Equipment	2022	1300 Gallon Pengwyn Brine System	14,500	3%	2025	14,286	1,638	1,738		-		17,661		17,661
185	Service	2003	Equipment	2034	Pro-Tech Snow Pusher (Loader)	6,500	3%	2024	6,938	593	-	-	-	-	7,531	-	7,531
186	Service	2015	Equipment	2021	Hydraulic Push Broom	13,161	3%	2025	11,703	1,769	1,876	-	-	-	15,348	-	15,348
187	Service	2022	Equipment	2046	Snow Bull SGW803-G	2,500	3%	2032	250	273	290	307	326	346	1,793	1,608	3,401
188	Service	2022	Equipment	2048	V-Plow for Polaris Ranger	5,478	3%	2032	548	599	635	674	715	758	3,928	3,524	7,452
189	Service	2007	Equipment	3000	2,500 Gallon Brine Tanks (4)	5,200	3%	2032	4,193	354	376	399	423	449	6,192	2,085	8,277
190	Service	2007	Equipment	3001	6,500 Brine Tank	5,650	3%	2032	4,555	385	408	433	459	487	6,728	2,265	8,993
191	Service	2018	Equipment	3002	10,500 Brine Tank	8,500	3%	2043	1,805	418	444	471	499	530	4,167	13,170	17,337
192	Service	2018	Equipment	3003	10,500 Brine Tank	8,500	3%	2043	1,805	418	444	471	499	530	4,167	13,170	17,337

	<u>Dept Name</u>	Acquired	<u>Category</u>	Equip #	Item	Purchase Price	Inflation Factor	<u>Replace</u> <u>Year</u>	Prior Amortization	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>Projected</u> <u>Funding Five</u> <u>Years</u>	<u>Projected</u> <u>Funding</u> <u>Beyond 5</u> <u>Years</u>	<u>Total</u> <u>Replacement</u> <u>Cost</u>
	-				Truck Scales (Scale cells only												
193	Service	2016	Equipment	3004	replacement needed)	52,500	3%	2026	40,228	6,850	7,267	7,710	-	-	62,055	-	62,055
194	Service	2007	Equipment	3010	Service facility backup generator	58,493	3%	2032	47,161	3,983	4,226	4,483	4,756	5,046	69,656	23,449	93,105
195	Service	2006	Equipment	3013	CNG Generator 6730 25kw	75,000	3%	2031	65,285	5,261	5,581	5,921	6,281	6,664	94,992	22,527	117,519
					Backup Generator Fiber hut new												
196	Service	2017	Equipment	3016	water tower	35,000	3%	2042	9,056	1,773	1,881	1,996	2,118	2,247	19,071	50,405	69,476
197	Service	2007	Equipment	3021	Washbay Pump/Cleaning System	55,000	3%	2024	65,213	5,508	-	-	-	-	70,721	-	70,721
198	Service	2018	Equipment	3040	Overhead Shop Electric Crane	37,000	3%	2033	13,096	3,034	3,218	3,414	3,622	3,843	30,228	23,024	53,252
199	Service	2008	Equipment	4023	Advance Warrior Floor Scrubber	8,000	3%	2025	8,752	778	825	-	-	-	10,355	-	10,355
200	Service	2016	Equipment	4033	Snap On HD Scan Tool	10,000	3%	2024	9,578	1,631	-	-	-	-	,	-	11,209
201	Service	2016	Equipment	4034	Snap On Car/Light Duty Scan Tool	5,000	3%	2024	4,789	815	-	-	-	-	5,605	-	5,605
202	Service	2018	Equipment	4041	Bendpak Automotive Tire Machine	5,400	3%	2033	1,911	443	470	498	529	561	4,412	3,360	7,772
203	Service	2018	Equipment	4042	Bendpak Light-Duty Tire Balancer	5,750	3%	2033	2,035	471	500	531	563	597	4,698	3,578	8,276
204	Service	2018	Equipment	4043	Bendpak Heavy-Duty Tire Balancer	6,600	3%	2033	2,336	541	574	609	646	686	5,392	4,107	9,499
					Service facility fuel storage tank with												
205	Service Complex	2007	Heavy	3007	pumps	105,954	3%	2032	85,428	7,215	7,655	8,121	8,615	9,140	126,174	42,476	168,649
206	Service Complex	2016	Equipment	3005	Fuel Site Pneumicator	15,900	3%	2026	12,183	2,075	2,201	2,335	-	-	18,794	-	18,794
207	Service Complex	2016	Equipment	3006	Fuel Site FuelMaster Card System	14,200	3%	2026	10,881	1,853	1,966	2,085	-	-	16,784	-	16,784
208	Service Complex	2006	Equipment	3041	12,000 LB In-Ground Vehicle Lift	25,000	3%	2026	27,202	2,192	2,325	2,467	-	-	34,186	-	34,186
		0000		00.10	60,000 LB In-Ground Heavy Truck	154.000	2.01	0000	100.414	18.0.10	10.050	15 000			000.004		
209	Service Complex	2006	Equipment	3042	Lift	175,000	3%	2026	190,414	15,343	16,278	17,269	-	-	239,304	-	239,304
210	Service Complex	2016	Equipment	3043	Shop Ceiling 24' Fan	7,795	3%	2036	2,986	509	540	572	607	644	5,858	6,786	12,644
211	Service Complex	2020	Equipment	3044	Shop Ceiling 15' Fan	6,200	3%	2040	958	359	381	404	429	455	2,988	8,191	11,178
212	Service Complex	2022	Equipment	3048	DEF Fluid Dispensor	50,000	3%	2037	3,333	3,642	3,864	4,100	4,349	4,614	23,903	56,461	80,364
019	Samia Camalan	0000	E	3050	Robin-Air Air-Conditioning Recovery	19.000	9.01	9097	800	074	097	0.9.4	1.044	1.107	5 797	19 551	10 997
213	Service Complex	2022	Equipment	3030	Machine Babia Aia Candidania Basaran	12,000	3%	2037	800	874	927	984	1,044	1,107	5,737	13,551	19,287
014	Samia Camalan	9007	E	4014	Robin-Air Air-Conditioning Recovery	r 900	3%	9095	r 009	409	500				6 097		6 997
214 215	Service Complex Service Complex	2007 2023	Equipment	4014 4076	Machine Mobile Media Blaster	5,200 15,000	3%	2025 2033	5,823	492	522	- 1,791	1,900	2,016	6,837 8,987	12,077	6,837 21,064
215		2023	Equipment		Quincy Shop Air Compressor	9,076	3%	2035		642	681	722	766	2,010	3,625	11,419	15,044
210	Service Complex Service Complex	2023	Equipment Equipment	4105 4106	Air Dryer for Shop Air Compressor	2,725	3%	2038		193	204	217	230	244	1.088	3,428	4,517
217				4100	Service Conference AV upgrade	2,725	3%	2038	4,422	1.659	1.760	1,867	1.980		13,788	4,594	4,517
218	Service Complex Business Park	2020 2023	Equipment Equipment		Tornado Siren - Worthington Rd	14,307 34,529	3%	2030	4,422	3,663	3,886	4,123	4,374	2,101 4,640	20,687	4,594 27,801	48,488
219	Business Park	2023	Equipment		Tornado Siren - Harrison Rd	34,529	3%	2035		3,663	3,886	4,123	4,374	4,640	20,687	27,801	48,488
220	Rose Run	2023	Equipment		Electric Vehicle Charging Station	77.810	3%	2033	12.025	4,510	4,785	5.076	5,385	5,713	37.495	102,792	140.287
222	Rose Run	2020	Equipment		Electric Vehicle Charging Station	77,810	3%	2040	12,025	4,510	4,785	5.076	5,385	5,713	37,495	102,792	140,287
223	Amphitheater	2020	Equipment		Electric Vehicle Charging Station	22,152	3%	2040	2,248	1,247	1,323	1,403	1,489	1,579	9,288	31,818	41,106
443	Implificater	2021	Equipment		8-8-100	22,132	570	4011	4,410	1,417	1,020	1,105	1,135	1,375	5,400	51,010	11,100
						11,646,391			\$ 5,446,957 \$	5 1,381,667	\$ 1,242,286	\$ 1,121,520	\$ 825,819	\$ 838,310	\$ 10,856,559	\$ 4,950,388	\$ 15,806,947
ľ	E	quipment to	o be replaced	in Curren	t year (includes Prior Amortization)					(1,326,290)	(1,552,995)	(1,502,800)	(308,584)	(1,249,457)			
				Equipm	ent Purchased in Budget Year 2024_	2,814,900			_	423,319	449,099	476,449	505,464	231,626			
					Net Totals	\$ 14,461,291				478,695	138,389	95,169	1,022,700	(179,521)			
ſ	Cap	ital Equipn	nent Replacen	nent Fund	Required Fund Balance - Year End				\$	5,925,652	\$ 6,064,041	\$ 6,159,211	\$ 7,181,910	\$ 7,002,389			

Equipment to be Replaced using the Water & Sever Improvement Fund: Name 62 Water inverbackup Source 02 Water inverba		Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation Factor	<u>Replace</u> Year	Prior Amortization	<u>2024</u>	<u>2025</u>	<u>2026</u>	2027	<u>2028</u>	<u>Projected</u> <u>Funding Five</u> Years	Projected Funding Beyond 5 Years	<u>Total</u> <u>Replacement</u> <u>Cost</u>
Notice Partice Partice <th< th=""><th>-</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>	-																	
1 Service 2006 5 upper 3012 generator \$ 78,00 9 20 5,500 \$ 5,500		Equipment to b	e nepiaceu a	ing the water	a bewer													
Frick Small Stationary Generator Pump Statiany Generator Pump Statiany Generator St	1	Service	2006	Equipment	3012	1	\$ 78,740	3%	2031	\$ 68.540 \$	5.523 \$	5.859 \$	6.216 \$	6.595	\$ 6.996	\$ 99.729	\$ 23.650	\$ 123,379
Image: Service Diesel Backup Pump House Diese Packup Pump House Diesel Backup Pump House Diese Packup Pump	-			-1-1-1			*	- /-		4	-,		.,				4 20,000	+
3 Service 2011 Equipment 3017 Generator 75,000 3% 2036 42,376 4,538 4,814 5,107 5,118 5,748 68,202 60,554 128,355 4 Service 2019 Equipment 3017 Worthington Road 22,200 3% 2031 7,086 7,538 8,052 1,731 1,836 1,948 1,147 53,325 63,735 64,731 5 Service 2011 Equipment 3019 Pump House Diced Fire Pump 100,000 3% 2031 127,728 13,613 14,442 15,322 16,255 17,245 204,606 58,296 262,87 6 Service 2011 Equipment 3022 Accessories 175,000 3% 2031 124,180 13,235 14,041 14,395 16,766 198,922 56,676 255,375 6 Service 2011 Equipment 3022 Accessories 127,000 3% 2021 124,180	2	Service	2011	Equipment	3014	House	35,000	3%	2036	19,869	2,118	2,247	2,383	2,529	2,683	31,828	28,258	60,086
Image: Server 2019 Equipment 3017 Workington Road 32200 3% 2044 5.389 1.538 1.632 1.731 1.836 1.948 1.4.074 53.387 146. 5 Service 2011 Equipment 3018 Pump House Electric Fire Pump 100,000 3% 2031 70,960 7.563 8.024 8.512 0.031 9.581 113.670 32.387 146. 6 Service 2011 Equipment 3019 Pump House Deck Fire Pump 100,000 3% 2021 127,728 13.613 14.442 15.522 10.255 17.245 204.066 58.026 2022 - - - 12.200 - - - 12.202 - 12.202 - 12.202 - 12.202 - 12.202 - 12.202 - 12.202 - 12.202 12.21 12.21.800 15.235 14.041 14.966 15.803 16.766 198.925 56.676 25.52 14.24.2087 <						Diesel Backup Pump House												
4 Service 2019 Equipment 9017 Worthington Road 32,200 3% 2044 5,389 1,538 1,632 1,731 1,836 1,948 14,074 53,456 67, 5 Service 2011 Equipment 3019 Pump House Died Entric Furpup 180,000 3% 2031 127,728 13,613 14,442 15,322 16,255 17,245 204,606 58,296 2622, 7 Service 2011 Equipment 3029 Pump House Died Entric Pump 10,000 3% 2021 12,728 13,613 14,442 15,325 17,245 204,606 58,296 2622, 8 Service 2011 Equipment 302 Pump House Died Entric Control Panels 12,000 3% 2031 124,180 13,255 14,041 14,896 15,803 16,766 198,922 56,676 255, 96,781 86,700 14,288 81,824 14,878 81,824 14,878 81,824 14,878 81,824 14,878 86,870 40,488 182,89 16,766 12,580 36,32	3	Service	2011	Equipment	3015	Generator	75,000	3%	2036	42,576	4,538	4,814	5,107	5,418	5,748	68,202	60,554	128,756
5 Service 2011 Equipment 3018 Pump House Electric Fue Pump 100,000 3% 2031 70,960 7,663 8,024 8,512 9,031 9,581 113,670 92,387 146,66 6 Service 2011 Equipment 3019 Pump House lockey Pump 10,000 3% 2021 12,002 - - - 12,902 - - - 12,902 - - - 12,902 - - - 12,902 - - - 12,902 - - - 12,902 - - - 12,902 - - - 12,902 - - - 12,902 - - - 12,902 - - - 12,902 - - - 12,902 - - 12,902 - - - 12,902 - - 12,902 - 12,902 - 12,902 - 12,902 5,6,76 255,9 5,6,76 255,9 5,6,76 255,9 7,40,55 40,055 - <t< td=""><td></td><td></td><td></td><td></td><td></td><td>Sanitary Sewer Lift Station Generator</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>						Sanitary Sewer Lift Station Generator												
6 Scrvice 2011 Equipment 3019 Pump House Diesel Fire Pump 180,000 3% 2031 127,728 13,613 14,442 15,322 16,255 17,245 204,606 58,296 262, 7 Service 2011 Equipment 3020 Pump House Diesel Fire Pump 10,000 3% 2022 12,902 . . . 12,902 . . . 12,902 . . . 12,902 . . . 12,902 . . . 12,902 . . . 12,902 . . . 12,902 . . . 12,902 12,902 . <td>4</td> <td>Service</td> <td>2019</td> <td>Equipment</td> <td>3017</td> <td>Worthington Road</td> <td>32,200</td> <td>3%</td> <td>2044</td> <td>5,389</td> <td>1,538</td> <td>1,632</td> <td>1,731</td> <td>1,836</td> <td>1,948</td> <td>14,074</td> <td>53,456</td> <td>67,530</td>	4	Service	2019	Equipment	3017	Worthington Road	32,200	3%	2044	5,389	1,538	1,632	1,731	1,836	1,948	14,074	53,456	67,530
7 Service 2011 Equipment 3020 Pump House Jockey Pump 10,000 3% 2022 12,902 12	5	Service	2011	Equipment	3018	Pump House Electric Fire Pump	100,000	3%	2031	70,960	7,563	8,024	8,512	9,031	9,581	113,670	32,387	146,056
8 Service 2011 Equipment 3022 Accessories 175,000 3% 2031 124,180 13,235 14,041 14,896 15,803 16,766 198,922 56,676 255, 9 Service 2011 Equipment 3022 Pump House Electric Control Panels 125,000 3% 2031 88,700 94,54 10,029 10,640 11,288 11,376 142,087 40,483 182, 10 Service 2011 Equipment 3025 Water 32,000 3% 2026 30,276 3,227 3,423 3,632 . 40,558 . 40, 11 Service 2011 Equipment 3026 Tower (3014) 42,000 3% 2026 39,738 4,235 4,493 4,767 . . 53,233 . 53,233 . 53,233 . 53,233 . 53,233 . 53,233 . 53,233 . 53,233 . 53,233 <th< td=""><td>6</td><td>Service</td><td>2011</td><td>Equipment</td><td>3019</td><td>Pump House Diesel Fire Pump</td><td>180,000</td><td>3%</td><td>2031</td><td>127,728</td><td>13,613</td><td>14,442</td><td>15,322</td><td>16,255</td><td>17,245</td><td>204,606</td><td>58,296</td><td>262,902</td></th<>	6	Service	2011	Equipment	3019	Pump House Diesel Fire Pump	180,000	3%	2031	127,728	13,613	14,442	15,322	16,255	17,245	204,606	58,296	262,902
8 Service 2011 Equipment 3022 Accessories 175,000 3% 2031 124,180 13,235 14,041 14,896 15,803 16,766 198,922 56,676 253, 9 Service 2011 Equipment 3023 Pump House Electric K, 02 Water Beoster Pump Electric K, 02 Water <td>7</td> <td>Service</td> <td>2011</td> <td>Equipment</td> <td>3020</td> <td>Pump House Jockeye Pump</td> <td>10,000</td> <td>3%</td> <td>2022</td> <td>12,902</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>12,902</td> <td>-</td> <td>12,902</td>	7	Service	2011	Equipment	3020	Pump House Jockeye Pump	10,000	3%	2022	12,902	-	-	-	-	-	12,902	-	12,902
9 Service 2011 Equipment 3023 Pump House Electric Control Panels 125,000 3% 2031 88,700 9,454 10,029 10,640 11,288 11,976 142,087 40,483 182, Booster 10 Service 2011 Equipment 3024 Tower (lof 4) 32,000 3% 2026 30,276 3,227 3,423 3,632 - 40,558 40, 11 Service 2011 Equipment 3025 Tower (3of 4) 32,000 3% 2026 30,276 3,227 3,423 3,632 - 40,558 40, 12 Service 2011 Equipment 3026 Tower (3of 4) 42,000 3% 2026 39,738 4,235 4,493 4,767 - 53,233 - 53, 13 Service 2011 Equipment 3027 Tower (4of 4) 42,000 3% 2026 39,738 4,235 4,493 4,767 - - 53,233 - 53, 14 Service 2019 Equipment 3026																		
In Booster Pump Electric Rt. 62 Water In Service 2011 Equipment 3024 Tower (10f4) 32,000 3% 2026 30,276 3,227 3,423 3,632 - 40,558 - 40, Booster Pump Electric Rt. 62 Water Tower (2014) 32,000 3% 2026 30,276 3,227 3,423 3,632 - 40,558 - 40, Service 2011 Equipment 3025 Tower (2014) 32,000 3% 2026 39,738 4,235 4,493 4,767 - 53,233 - 53, Service 2011 Equipment 3004 Colspan="4">Cover (3014) 42,000 3% 2026 39,738 4,235 4,493 4,767 - 53,233 - 53, Service 2011 Equipment 3045 Kitsmiller Rade 155,000 3% 2044 25,938 7,403 7,854 8,332 8,840 9,378	8	Service	2011	Equipment	3022	Accessories	175,000	3%	2031	124,180	13,235	14,041	14,896	15,803	16,766	198,922	56,676	255,599
10 Service 2011 Equipment 3024 Tower (10f 4) 32,000 3% 2026 30,276 3,227 3,423 3,632 - 40,558 - 40, 11 Service 2011 Equipment 3024 70000 3% 2026 30,276 3,227 3,423 3,632 - 40,558 - 40, 12 Service 2011 Equipment 3027 70000 3% 2026 30,276 3,227 3,423 3,632 - 40,558 - 40, 13 Service 2011 Equipment 3027 70000 3% 2026 39,238 4,235 4,433 4,767 - - 53,233 - 53,233 - 53,333 - 53,333 - 53,333 - 53,233 - 53,233 - 53,233 - 53,233 - 53,233 - 53,233 - 53,233 - 53,233 - 53,233 - 53,233 - 53,233 - 53,233 - 53,233	9	Service	2011	Equipment	3023		125,000	3%	2031	88,700	9,454	10,029	10,640	11,288	11,976	142,087	40,483	182,571
In Booster Pump Electric Rt. 62 Water In Service 2011 Equipment 3025 Tower (20f4) 32,000 3% 2026 30,276 3,227 3,423 3,632 - 40,558 - 40, 12 Service 2011 Equipment 3026 Tower (30f4) 42,000 3% 2026 39,738 4,235 4,493 4,767 - - 53,233 - 53, 13 Service 2011 Equipment 3027 Tower (40f4) 42,000 3% 2026 39,738 4,235 4,493 4,767 - 53,233 - 53, 14 Service 2019 Equipment 3045 Kitsmiller Road 155,000 3% 2044 25,938 7,403 7,854 8,332 8,840 9,378 67,746 257,320 325, 15 Service 2019 Equipment 3046 Jugst (2004) 3% 2045 13,724 5,147 5,461																		
11 Service 2011 Equipment 3025 Tower (2014) 32,000 3% 2026 30,276 3,227 3,423 3,632 . 40,558 .	10	Service	2011	Equipment	3024		32,000	3%	2026	30,276	3,227	3,423	3,632	-	-	40,558	-	40,558
11 Booster Pump Electric Rt. 62 Water 12 Booster Pump Electric Rt. 62 Water 12 Service 2011 Equipment 3026 Tower (3of 4) 42,000 3% 2026 39,738 4,235 4,493 4,767 - 53,233 53, 13 Service 2011 Equipment 3026 Tower (4of 4) 42,000 3% 2026 39,738 4,235 4,493 4,767 - - 53,233 - 53, 13 Service 2019 Equipment 3045 Kismiller Road 155,000 3% 2044 25,938 7,403 7,854 8,332 8,840 9,378 67,746 257,320 325, 14 Service 2020 Equipment 3046 Jug Street 111,000 3% 2044 25,938 7,403 7,854 8,332 8,840 9,378 67,746 257,320 325, 15 Service 2020 Equipment 3046 Jug Street 111,000 3% 2045 13,724 5,147 5,461 5,793 6,146 6																		
12 Service 2011 Equipment 3026 Tower (30 Å) 42,00 3% 2026 39,738 4,235 4,493 4,767 - 53,233 53, 13 Service 2011 Equipment 3027 Tower (30 Å) 42,00 3% 2026 39,738 4,235 4,493 4,767 - 53,233 . 53, 13 Service 2019 Equipment 3045 Kismiller Road 42,00 3% 2046 39,738 4,235 4,493 4,767 - 53,233 . 53,33 . 53	11	Service	2011	Equipment	3025		32,000	3%	2026	30,276	3,227	3,423	3,632	-	-	40,558	-	40,558
Booster Pump Electric Rt. 62 Water 13 Service 2011 Equipment 3027 Tower (4of 4) 42,000 3% 2026 39,738 4,235 4,493 4,767 - 53,233 53, 14 Service 2019 Equipment 3045 Kitsmiller Road 155,000 3% 2044 25,938 7,403 7,854 8,332 8,840 9,378 67,746 257,320 325, Is service 2020 Equipment 3046 Jug Street 111,000 3% 2045 13,724 5,147 5,461 5,793 6,146 6,520 42,791 196,720 239, Is service 2020 Equipment 3046 Jug Street 111,000 3% 2045 13,724 5,147 5,461 5,793 6,146 6,520 42,791 196,720 239, Is service Import of the service Import of the service It service It service It service It service It service It service																		
13 Service 2011 Equipment 3027 Tower (4of 4) 42,00 3% 2026 39,738 4,235 4,493 4,767 - 53,233 53, 14 Service 2019 Equipment 304 Kismiller Road 155,00 3% 2044 25,938 7,403 7,854 8,332 8,840 9,378 67,746 257,320 325,935 15 Service 2020 Equipment 3046 Jug Street 111,000 3% 2045 13,724 5,147 5,461 5,793 6,146 6,520 42,791 196,720 239,993 15 Service 2020 Equipment 3046 Jug Street 111,000 3% 2045 13,724 5,147 5,461 5,793 6,146 6,520 42,791 196,720 239,91 16 Service 2020 Equipment 3046 Jug Street 11,924,940 - 740,535 85,056 90,236 95,731 83,741 88,841 1,184,138 807,801 1,991,94 17 Service <	12	Service	2011	Equipment	3026		42,000	3%	2026	39,738	4,235	4,493	4,767	-	-	53,233	-	53,233
In Booster Station Generator Morse & Service Booster Station Generator Morse & Booster Station Generator Beech & Booster Station Genech & Booster Station Generator Beech & Booster Station																		
14 Service 2019 Equipment 3045 Kitsmiller Road 155,00 3% 2044 25,938 7,403 7,854 8,332 8,840 9,378 67,746 257,320 325, 15 Service 2020 Equipment 3046 Jug Street 111,000 3% 2045 13,724 5,147 5,461 5,793 6,166 6,520 42,791 196,702 239, 15 Service 2020 Equipment 3046 Jug Street 111,000 3% 2045 13,724 5,147 5,461 5,793 6,166 6,520 42,791 196,702 239, 16 Equipment 3046 Jug Street 111,000 3% 2045 740,535 85,056 90,236 95,731 83,741 88,841 1,184,138 807,801 1,991,556 17 5.1 5.1 5.1 5.1 5.7 5.1 5.7 5.1 5.7 5.1 5.7 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 <td>13</td> <td>Service</td> <td>2011</td> <td>Equipment</td> <td>3027</td> <td></td> <td>42,000</td> <td>3%</td> <td>2026</td> <td>39,738</td> <td>4,235</td> <td>4,493</td> <td>4,767</td> <td>-</td> <td>-</td> <td>53,233</td> <td>-</td> <td>53,233</td>	13	Service	2011	Equipment	3027		42,000	3%	2026	39,738	4,235	4,493	4,767	-	-	53,233	-	53,233
Booster Station Generator Beech & 15 Service 2020 Equipment 3046 Jug Street 111,000 3% 2045 13,724 5,147 5,461 5,793 6,146 6,520 42,791 196,720 239, 1,224,940 740,535 85,056 90,236 95,731 83,741 88,841 1,184,138 807,801 1,991,93 Kequipment Purchased in Budget Year 2024 - </td <td></td>																		
15 Service 2020 Equipment 3046 Jug Street 111,000 3% 2045 13,724 5,147 5,461 5,793 6,146 6,520 42,791 196,720 239, 1 1,224,940 1,224,940 740,535 85,056 90,236 95,731 83,741 88,841 1,184,138 807,801 1,991,91 1 1 1,224,940 1,224,940 1,224,940 1,240,940 1,240,940 1,40,535 85,056 90,236 95,731 83,741 88,841 1,184,138 807,801 1,991,91	14	Service	2019	Equipment	3045		155,000	3%	2044	25,938	7,403	7,854	8,332	8,840	9,378	67,746	257,320	325,066
1,224,940 740,535 85,056 90,236 95,731 83,741 88,841 1,184,138 807,801 1,991,50 Equipment Purchased in Budget Year 2024 -																		
Equipment Purchased in Budget Year 2024 - <td>15</td> <td>Service</td> <td>2020</td> <td>Equipment</td> <td>3046</td> <td>Jug Street</td> <td></td> <td>3%</td> <td>2045</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>239,511</td>	15	Service	2020	Equipment	3046	Jug Street		3%	2045									239,511
Net Totals 1,224,940 740,535 85,056 90,236 95,731 83,741 88,841 1,184,138 807,801 1,991,535							1,224,940			740,535	85,056	90,236	95,731	83,741	88,841	1,184,138	807,801	1,991,939
					Equipm	ent Purchased in Budget Year 2024	-			-	-	-	-	-	-	-	-	-
Water & Sower Improvement Fund Deserved Fund Balance - Vear Fund						Net Totals	1,224,940			740,535	85,056	90,236	95,731	83,741	88,841	1,184,138	807,801	1,991,939
			Water & Se	wer Improver	nent Fund	Reserved Fund Balance - Year End					825,590	915.826	1.011.557	1,095,298	1.184.138			

This page is intentionally left blank.



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 2023 Capital Workshop was held on September 11, 2023.

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 previously established and one proposed are included in the Capital Improvement Program. These six programs were previously established and set aside an annual 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 Traffic Calming Implementation Design & Construction program is proposed in the 2024 to be included as a seventh annual program.

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 final budget will include additional information related to these considerations.

2024 CIP by C	ate	gory	
Detail		Total Project	Percent of CIP
Roads & Utilities	\$	98,300,000	65.6%
Streets, streetlights, signals, water & s	ewe	er lines	
Parks & Open Spaces	\$	48,562,173	32.4%
Parkland, stream corridors, civic spac	es,	streetscapes	
Bike & Pedestrian Connections	\$	1,350,000	0.9%
Leisure trails, bike lanes, sidewalks			
Facilities	\$	1,650,000	1.1%
Public buildings, parking			
Total	\$1	49,862,173	100%

City of New Albany, Ohio 2024 Annual Budget Program Capital Improvements

	Category	Project Name / Description	Primary Funding Source	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
	Annual Projects:							
1	Roads & Utilities	Annual Street Paving / Maintenance	Capital Improvement	1,500,000	1,500,000	1,800,000	2,000,000	2,300,000
			Street Construction,					
2	Roads & Utilities	Annual Street Paving / Maintenance	Maintenance & Repair	500,000	500,000	500,000	500,000	500,000
3	Roads & Utilities	Traffic Calming Implementation Design & Construction	Capital Improvement	500,000	500,000	500,000	500,000	500,000
4	Bike & Ped Connections	Sidewalk Replacement Program	Capital Improvement	200,000	200,000	50,000	50,000	50,000
5	Bike & Ped Connections	Trail Gaps/PTAB Priorities - Trail Extension	Park Improvement	300,000	300,000	300,000	300,000	300,000
6	Bike & Ped Connections	Trail Improvements (Maintenance)	Park Improvement	300,000	300,000	250,000	250,000	250,000
7	Facilities	Facilities Parking/Drive Maintenance	Capital Improvement	200,000	200,000	200,000	200,000	200,000
8	Roads & Utilities	Miscellaneous Soft Costs/Potential Change Orders on PY Projects	Capital Improvement	200,000	200,000	200,000	200,000	200,000
	Additional Projects:		• •					
9	Roads & Utilities	South Harlem Road Improvements - Construction	Capital Improvement	4,000,000	-	-	-	-
	Roads & Utilities	SR605 Drop Lane - Design	Capital Improvement	100,000	-	-	-	-
	Roads & Utilities	SR605 Drop Lane - Construction	Capital Improvement	1,500,000	-	-	-	-
12	Roads & Utilities	Bevelhymer & Walnut Road Roundabout - Design	Capital Improvement	500,000	-	-	-	-
13	Roads & Utilities	Bevelhymer & Walnut Road Roundabout - Construction	Capital Improvement	-	6,000,000	-	-	-
14	Roads & Utilities	Walnut & 605 Roundabout	Capital Improvement	-	1,000,000	-	-	-
15	Roads & Utilities	EDaptive Traffic Management - Non Business Park	Capital Improvement	-	-	750,000	-	-
16	Roads & Utilities	Jug Street Improvements @ Licking County Line - Concept Design	Capital Improvement	-	500,000	-	-	-
17	Roads & Utilities	Jug Street Improvements @ Licking County Line - Construction	Capital Improvement	-	-	-	-	3,000,000
18	Roads & Utilities	State Infrastructure Grant - Phase 1 - Roads & Utilities	Economic Development	35,600,000	-	-	-	-
19	Roads & Utilities	State Infrastructure Grant - Phase 1 - Utilities - ARPA	Local Fiscal Recovery	41,400,000	-	-	-	-
20	Roads & Utilities	Business Park Gateways	Economic Development	-	-	-	-	1,000,000
		Kitzmiller/Smith's Mill Rd Intersection Improvements - Concept Design	Economic Development	-	-	-	350,000	-
		EDaptive Traffic Management - Business Park	Economic Development	-	750,000	-	-	-
23	Roads & Utilities	Historic Village Center Road Network Extension - Design	Village Center Improvement	500,000	-	-	-	-
	Roads & Utilities	Historic Village Center Road Network Extension - Construction	Village Center Improvement	5,000,000	-	-	-	-
		Horizon Court Infrastructure	Oak Grove II Infrastructure	7,000,000	-	-	-	-
		Rose Run II - Veteran's Memorial/Parking Garage/Land Imp - Construction	Bond Improvement	43,500,000	-	-	-	-
	Parks & Open Space	Rose Run II - Soft Costs (Inspections, Environmental, Utility relocation, etc.)	Bond Improvement	3,462,173	-	-	-	-
		Pickleball Restrooms - Contribution to Joint Parks District	Park Improvement	600,000	-	-	-	-
		Pickleball Shade Structure	Park Improvement	-	1,700,000	-	-	-
	Parks & Open Space	Additional Playground Equipment @ 3 Playgrounds	Park Improvement	-	362,000	-	-	-
	Parks & Open Space	Windsor (Pocket Park)	Park Improvement	500,000	-	-	-	-
	Parks & Open Space	Miller Street Land Acquisition	Park Improvement	250,000	-	-	-	-
	Parks & Open Space	Taylor Farm - Shade Structure	Park Improvement	250,000	-	-	-	-
	Parks & Open Space	Taylor Farm - Picnic Shelter	Park Improvement	-	400,000	-	-	-
	Parks & Open Space	Taylor Farm - Phase III - Farmhouse & Barn Relocation Concept Feasibility	Park Improvement	-	500,000	-	-	-
	Parks & Open Space	Taylor Farm Improvements - Phase III (Buildings) - Design	Park Improvement	-	-	-	1,000,000	-
37	Parks & Open Space	Taylor Farm Improvements - Phase III (Buildings/Event Center) - Construction	Capital Improvement	-	-	-	-	5,000,000

City of New Albany, Ohio 2024 Annual Budget Program Capital Improvements

	Category	Project Name / Description	Primary Funding Source	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
38	Parks & Open Space	Tidewater Nature Preserve (Pocket Park)	Park Improvement	-	-	250,000	-	-
39	Parks & Open Space	Kitzmiller Wetland Nature Park - Design	Park Improvement	-	-	-	300,000	-
40	Parks & Open Space	Kitzmiller Wetland Nature Park - Construction	Park Improvement	-	-	-	-	5,000,000
41	Parks & Open Space	Market Square/Library Enhancements	Capital Improvement	-	-	1,000,000	-	-
42	Bike & Ped Connections	Sugar Run Infrastructure (TAPASAG)	Park Improvement	500,000	-	-	-	-
43	Bike & Ped Connections	Sugar Run - Enclave Bridge	Capital Improvement	50,000	-	-	-	-
44	Bike & Ped Connections	SR161 Pedestrian Overpass	Capital Improvement	-	-	10,000,000	-	-
45	Facilities	Police Department Remodel - Design	Capital Improvement	150,000	-	-	-	-
46	Facilities	Police Department Remodel - Construction	Capital Improvement	-	-	1,500,000	-	-
47	Facilities	Public Service - 3 Sided Structure	Capital Improvement	1,300,000	-	-	-	-
48	Facilities	Bus Shelters	Economic Development	-	-	25,000	25,000	-
49	Facilities	Bicycle Hubs	Park Improvement	-	-	25,000	-	-
			Grand Total	\$149,862,173	\$ 14,912,000	\$ 17,350,000	\$ 5,675,000	\$ 18,300,000

Category Totals	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
Roads & Utilities	98,300,000	10,950,000	3,750,000	3,550,000	7,500,000
Parks & Open Space	· · ·	2,962,000	1,250,000	1,300,000	10,000,000
Bike & Ped Connections	1,350,000	800,000	10,600,000	600,000	600,000
Facilities	1,650,000	200,000	1,750,000	225,000	200,000
	\$149,862,173	\$ 14,912,000	\$ 17,350,000	\$ 5,675,000	\$ 18,300,000
Primary Funding Source	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
Capital Improvement	10,200,000	10,100,000	16,000,000	2,950,000	11,250,000
Village Center Improvement Street Construction,		-	-	-	-
Maintenance & Repair		500,000	500,000	500,000	500,000
Local Fiscal Recovery		-	-	-	-
Park Improvement Bond Improvement		3,562,000	825,000	1,850,000	5,550,000
Bond Improvement Oak Grove II Infrastructure		-	-	-	-
Economic Development		750,000	25,000	375,000	1,000,000
	\$149,862,173	\$ 14,912,000	\$ 17,350,000	\$ 5,675,000	\$ 18,300,000
Remaining Available Fund Balance - Projected at 12/31	\$149,862,173 Proposed 2024	\$ 14,912,000 Projected 2025	\$ 17,350,000 Projected 2026	\$ 5,675,000 Projected 2027	\$ 18,300,000 Projected 2027
Remaining Available Fund Balance - Projected at 12/31 Capital Improvement	Proposed 2024	Projected	Projected	Projected	Projected
Capital Improvement Village Center Improvement	Proposed 2024 2,473,142 43,126	Projected 2025	Projected 2026	Projected 2027	Projected
Capital Improvement Village Center Improvement Street Construction, Maintenance & Repair Local Fiscal Recovery	Proposed 2024 2,473,142 43,126 417,788	Projected 2025 263,894 607,669 540,938	Projected 2026 2,266,801 1,274,733 682,783	Projected 2027 5,579,151 1,907,196 843,883	Projected
Capital Improvement Village Center Improvement Street Construction, Maintenance & Repair Local Fiscal Recovery Park Improvement	Proposed 2024 2,473,142 43,126 417,788 1,397,754	Projected 2025 263,894 607,669 540,938 647,470	Projected 2026 2,266,801 1,274,733 682,783 - 1,691,684	Projected 2027 5,579,151 1,907,196 843,883 - 1,828,483	Projected
Capital Improvement Village Center Improvement Street Construction, Maintenance & Repair Local Fiscal Recovery Park Improvement Leisure Trail Imp	Proposed 2024 2,473,142 43,126 417,788 1,397,754 797,537	Projected 2025 263,894 607,669 540,938 - 647,470 818,137	Projected 2026 2,266,801 1,274,733 682,783 - 1,691,684 839,355	Projected 2027 5,579,151 1,907,196 843,883 - 1,828,483 861,210	Projected
Capital Improvement Village Center Improvement Street Construction, Maintenance & Repair Local Fiscal Recovery Park Improvement Leisure Trail Imp Bond Improvement	Proposed 2024 2,473,142 43,126 417,788 - 1,397,754 797,537 500,000	Projected 2025 263,894 607,669 540,938 - 647,470 818,137 700,000	Projected 2026 2,266,801 1,274,733 682,783 - 1,691,684 839,355 750,000	Projected 2027 5,579,151 1,907,196 843,883 - 1,828,483 861,210 750,000	Projected
Capital Improvement Village Center Improvement Street Construction, Maintenance & Repair Local Fiscal Recovery Park Improvement Leisure Trail Imp Bond Improvement Oak Grove II Infrastructure	Proposed 2024 2,473,142 43,126 417,788 - 1,397,754 797,537 500,000 1,569,050	Projected 2025 263,894 607,669 540,938 - 647,470 818,137 700,000 4,863,556	Projected 2026 2,266,801 1,274,733 682,783 - 1,691,684 839,355 750,000 8,617,895	Projected 2027 5,579,151 1,907,196 843,883 - 1,828,483 861,210 750,000 12,269,965	Projected
Capital Improvement Village Center Improvement Street Construction, Maintenance & Repair Local Fiscal Recovery Park Improvement Leisure Trail Imp Bond Improvement	Proposed 2024 2,473,142 43,126 417,788 - 1,397,754 797,537 500,000 1,569,050 2,277,680	Projected 2025 263,894 607,669 540,938 - 647,470 818,137 700,000 4,863,556 4,594,751	Projected 2026 2,266,801 1,274,733 682,783 1,691,684 839,355 750,000 8,617,895 6,943,134	Projected 2027 5,579,151 1,907,196 843,883 - 1,828,483 861,210 750,000 12,269,965 9,333,492	Projected
Capital Improvement Village Center Improvement Street Construction, Maintenance & Repair Local Fiscal Recovery Park Improvement Leisure Trail Imp Bond Improvement Oak Grove II Infrastructure Windsor TIF	Proposed 2024 2,473,142 43,126 417,788 - 1,397,754 797,537 500,000 1,569,050 2,277,680 5,738,929	Projected 2025 263,894 607,669 540,938 - 647,470 818,137 700,000 4,863,556	Projected 2026 2,266,801 1,274,733 682,783 - 1,691,684 839,355 750,000 8,617,895	Projected 2027 5,579,151 1,907,196 843,883 - 1,828,483 861,210 750,000 12,269,965	Projected
Capital Improvement Village Center Improvement Street Construction, Maintenance & Repair Local Fiscal Recovery Park Improvement Leisure Trail Imp Bond Improvement Oak Grove II Infrastructure Windsor TIF Oak Grove II TIF	Proposed 2024 2,473,142 43,126 417,788 - 1,397,754 797,537 500,000 1,569,050 2,277,680 5,738,929 4,517,811 8,588,500	Projected 2025 263,894 607,669 540,938 - 647,470 818,137 700,000 4,863,556 4,594,751 7,434,652 5,780,863 10,133,500	Projected 2026 2,266,801 1,274,733 682,783 - 1,691,684 839,355 750,000 8,617,895 6,943,134 9,147,331 7,020,519 11,724,850	Projected 2027 5,579,151 1,907,196 843,883 - 1,828,483 861,210 750,000 12,269,965 9,333,492 10,877,138 8,238,103 13,363,940	Projected
Capital Improvement Village Center Improvement Street Construction, Maintenance & Repair Local Fiscal Recovery Park Improvement Leisure Trail Imp Bond Improvement Oak Grove II Infrastructure Windsor TIF Oak Grove II TIF Blacklick TIF	Proposed 2024 2,473,142 43,126 417,788 - 1,397,754 797,537 500,000 1,569,050 2,277,680 5,738,929 4,517,811 8,588,500	Projected 2025 263,894 607,669 540,938 - 647,470 818,137 700,000 4,863,556 4,594,751 7,434,652 5,780,863	Projected 2026 2,266,801 1,274,733 682,783 - 1,691,684 839,355 750,000 8,617,895 6,943,134 9,147,331 7,020,519	Projected 2027 5,579,151 1,907,196 843,883 - 1,828,483 861,210 750,000 12,269,965 9,333,492 10,877,138 8,238,103	Projected

NEW ALBANY COMMUNITY CONNECTS US

This page is intentionally left blank.



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.

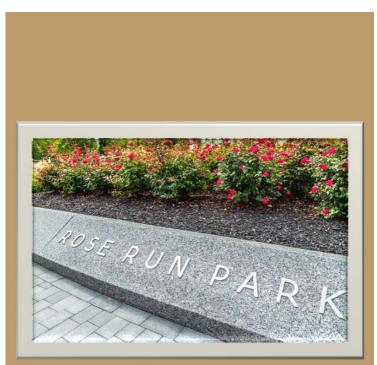
The City has five outstanding Local Economic Development (LED) loans with the Ohio Water Development Authority (OWDA) with outstanding principal projected as of December 31, 2022. The City entered into an LED loan agreement with OWDA in 2017 to fund the construction of water and sewer lines along Beech 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, 2024. 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. On-going, previously approved projects, "US 62 – SR 161 Gateway" and "Market St Ext", 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 OPWC 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

2024 Annual Budget Program

Outstanding Debt at January 1, 2024

Obligation Type	Year of Maturity	Issue	Funding Source	Original Issue Amount	Outstanding at 1/1/2024
0).			Ŭ		
General Obligation	2027	Series 2016 Refunding - 2.39%	Residential TIFs	6,300,000	2,645,000
General Obligation	2029	Series 2022 Refunding - 2.68%	General/Blacklick TIF	4,170,000	3,170,000
General Obligation	2030	Series 2014A Capital Facilities - 3.65-4.00%	Village Center TIF/Healthy New Albany	6,560,000	3,010,000
General Obligation	2030	Series 2014B Taxable Special Obligation - 3.65-4.00%	Healthy New Albany	3,915,000	1,975,000
General Obligation	2037	Series 2018 Capital Facilities Bonds - 2.50-5.00%	Residential TIFs	16,650,000	13,225,000
g			Total General Obligation	37,595,000	24,025,000
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
	10/4		Total Loans Payable	5,374,775	1,738,508
OWDA Loan	2041	#8845 - Blacklick Creek Trunk Sewer - Part 2B - 2.5%**	Economic Development	15,000,104	10,164,078
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	3,664,648
OWDA Loan	2050	#8364 - Blacklick Creek Trunk Sewer - Part 2A - 3.00%	Economic Development	11,925,795	11,018,111
OWDA Loan	2041	#9359 Ganton Parkway Relief Sewer and Water - 1.00%**	Economic Development	3,325,210	2,288,659
			Total OWDA Loans	53,653,476	46,414,545
OPWC Loan	2024	CT66G - Intersection Improvements for SR161 - 0%	Residential TIFs	338,006	16,900
OPWC Loan	2026	CT06G - Thompson/Harlem Rd - 0%	Residential TIFs	98,000	12,250
OPWC Loan	2029	CT671 - High St./Main St 0%	Residential TIFs	567,622	170,286
OPWC Loan	2032	CC18L - US62/CC - 0%	Blacklick TIF	1,013,783	430,858
OPWC Loan	2035	CC09P - High St. Improvements - 0%	Residential TIFs	826,017	454,309
OPWC Loan	2038	CT110 - Main St. Improvements - 0%	Residential TIFs	178,242	78,426
OPWC Loan	2040	CC08R - Beech Road Widening - 0%	Economic Development	755,000	498,300
OPWC Loan	2042	CC15T - Greensward Roundabout - 0%	Residential TIFs	713,032	556,186
		ed 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	4,489,702	2,217,516
a abui su nonto made c			Grand Total	101,112,953	74,395,570

City of New Albany, Ohio 2024 Annual Budget Program Future Debt Service & Debt Repayment

Future Debt Service Schedule											
	GO Bo	nds	L oans P	avable*	OWDA	oans**	OPWC	Loans		Totals	
				•		Louis					
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2024	2 540 000	000 007			1 402 050	005 540	200 022		2 014 004	4 000 450	5 004 000
2024	2,540,000	906,637	-	-	1,163,859	985,519	208,022	-	3,911,881	1,892,156	5,804,036
2025	2,635,000	833,999	-	-	1,192,708	956,670	191,122	-	4,018,830	1,790,669	5,809,498
2026	2,725,000	763,591	-	-	1,222,317	927,061	188,672	-	4,135,989	1,690,651	5,826,640
2027	2,795,000	659,626	-	-	1,252,707	896,671	186,222	-	4,233,929	1,556,296	5,790,225
2028	2,195,000	557,098	-	-	1,283,899	865,479	186,222		3,665,121	1,422,577	5,087,698
							Subtol	al 2024 - 2028	19,965,749	8,352,349	28,318,098
2029-2033	6,620,000	1,631,008	_	_	6,916,997	3,830,892	741,552	_	14,278,550	5,461,900	19,740,449
2034-2038	4,515,000	460,200	_	-	13,033,947	5,357,070	342,037	-	17,890,984	5,817,270	23,708,254
2039-2043	1,010,000	100,200	_		11,786,285	3,272,149	173,667		11,959,952	3,272,149	15,232,101
2044-2048	_	_	_		11,368,710	1,314,790	110,007		11,368,710	1,314,790	12,683,500
2049-2053		_	_	_	881,922	26,589	-	_	881,922	26,589	908,510
2049-2055	-	-	-	-	001,922	20,009	-	-	001,922	20,009	300,310
2054-2056	-	-	-	-	-	-	-	-	-	-	-
Total	24,025,000	5,812,157	-	-	50,103,351	18,432,889	2,217,516	-	76,345,867	24,245,046	100,590,913
Debt Repayr	nent (by Funding	Source) 2024	-2028								
			Year	General Fund	Economic Development (NACA) Fund	Economic Development (NAECA) Fund	Healthy New Albany Fund	Blacklick TIF Fund	Village Center TIF Fund	Residential TIF Funds	Total
					, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,					
			2024	434,967	30,200	2,149,378	305,965	195,678	559,500	2,128,348	5,804,036
			2025	432,518	30,200	2,149,378	374,900	194,862	500,000	2,127,641	5,809,498
			2026	437,367	30,200	2,149,378	433,050	196,478	450,000	2,130,167	5,826,640
			2027	434,315	30,200	2,149,378	434,038	195,461	450,000	2,096,835	5,790,225
			2028	434,811	30,200	2,149,378	442,850	195,626	450,000	1,384,833	5,087,698
			Total	2,173,977	151,000	10,746,889	1,990,803	978,105	2,409,500	9,867,825	28,318,098

* There is no set Ioan repayment schedule. The Ioan 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.

NEW ALBANY COMMUNITY CONNECTS US

Appendices - 273 Appendices

This page is intentionally left blank.



2024 Annual Budget

Line Item Operating Expenditure Summary - 2019-2027

Line Item Expenditure Summary - All Departments*													
									2023	2024		2026	2027
	2	019 Actual	20	020 Actual	2	021 Actual	2	2022 Actual	Amended	Proposed	2025 Projected	Projected	Projected
											_	_	
Salaries & Wages	\$	7,154,018	\$	8,011,473	\$	8,570,488	\$	9,890,881	\$ 12,823,056	\$ 14,407,765		\$ 15,777,519	\$ 16,352,732
Pensions		1,115,280		1,243,182		1,333,357		1,544,644	1,914,747	2,236,709	2,346,927	2,441,589	2,522,164
Benefits		2,358,421		2,477,255		2,824,034		2,924,251	4,030,388	4,064,454	4,394,485	4,407,134	4,430,584
Professional Development		143,884		134,023		170,237		196,557	326,567	365,732	373,047	380,508	388,118
Total Personal Services		10,771,603		11,865,934		12,898,115		14,556,334	19,094,758	21,074,661	22,239,625	23,006,749	23,693,597
Materials & Supplies		762,839		654,444		772,399		1,287,862	1,257,380	1,440,600	1,468,392	1,497,760	1,527,715
Clothing & Uniforms		72,630		51,104		56,039		79,750	81,450	87,150	88,893	90,671	92,484
Utilities & Communications		432,529		612,101		475,546		745,933	980,700	1,051,050	1,072,071	1,093,512	1,115,383
Maintenance & Repairs		1,023,435		1,305,736		1,300,044		1,860,779	2,699,699	2,249,231	2,294,216	2,340,100	2,386,902
Consulting & Contract Services		3,163,786		2,875,158		3,478,200		4,976,129	6,628,942	8,052,850	8,212,887	8,377,145	8,544,688
Payment for Services		1,636,966		1,221,604		1,351,715		1,722,012	1,567,500	2,096,300	2,138,226	2,180,991	2,224,610
Miscellaneous		6,500,196		6,946,961		10,705,260		7,906,554	9,141,363	8,447,245	8,616,190	8,788,514	8,964,284
Total Operating & Contractual Services		13,592,381		13,667,108		18,139,204		18,579,020	22,357,034	23,424,426	23,890,875	24,368,692	24,856,066
Department Totals	\$	24,363,983	\$	25,533,041	\$	31,037,319	\$	33,135,354	\$ 41,451,792	\$ 44,499,087	\$ 46,130,500	\$ 47,375,441	\$ 48,549,663

	Line Item Ex	penditure St	ummary - Al	l Departmen	ts* (Percen	t of Total)			
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Amended	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Salaries & Wages	29.36%	31.38%	27.61%	29.85%	30.93%	32.38%	32.79%	33.30%	33.68%
Pensions	4.58%	4.87%	4.30%	4.66%	4.62%	5.03%		5.15%	5.20%
Benefits	9.68%	9.70%	9.10%	8.83%	9.72%	9.13%	9.53%	9.30%	9.13%
Professional Development	0.59%	0.52%	0.55%	0.59%	0.79%	0.82%	0.81%	0.80%	0.80%
Total Personal Services	44.21%	46.47%	41.56%	43.93%	46.06%	47.36%	48.21%	48.56%	48.80%
Materials & Supplies	3.13%	2.56%	2.49%	3.89%	3.03%	3.24%	3.18%	3.16%	3.15%
Clothing & Uniforms	0.30%	0.20%	0.18%	0.24%	0.20%	0.20%	0.19%	0.19%	0.19%
Utilities & Communications	1.78%	2.40%	1.53%	2.25%	2.37%	2.36%	2.32%	2.31%	2.30%
Maintenance & Repairs	4.20%	5.11%	4.19%	5.62%	6.51%	5.05%	4.97%	4.94%	4.92%
Consulting & Contract Services	12.99%	11.26%	11.21%	15.02%	15.99%	18.10%	17.80%	17.68%	17.60%
Payment for Services	6.72%	4.78%	4.36%	5.20%	3.78%	4.71%	4.64%	4.60%	4.58%
Miscellaneous	26.68%	27.21%	34.49%	23.86%	22.05%	18.98%	18.68%	18.55%	18.46%
Total Operating & Contractual Services	55.79%	53.53%	58.44%	56.07%	53.94%	52.64%	51.79%	51.44%	51.20%
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 the Severance Liability fund, EOZ funds, Hotel Tax fund, Subdivision Development fund, Builder's Escrow fund, FEMA fund, Local Coronavirus Relief fund, Local Fiscal Recovery fund, Debt Service fund, and Capital Funds.

2024 Annual Budget

Line Item Operating Expenditure Summary - 2019-2027

Line Item Expenditure Summary - General Fund													
	2	019 Actual	20)20 Actual	20	21 Actual	202	22 Actual	2023 Amended	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Salaries & Wages	\$	7.154.018	s	7,994,905	\$	8,551,579	\$	9,873,835	\$ 12,778,556	\$ 14,363,265	\$ 15,080,666	\$ 15,733,019	\$ 16,308,232
Pensions	Ψ	1,115,280	Ψ	1,240,761	Ψ.	1,331,051	Ŧ	1,542,207	1,911,947	2,233,909	. , ,	2,438,789	2,519,364
Benefits		2,358,421		2,477,079		2,823,866		2,924,073	4,030,188	4,064,254		4,406,934	4,430,384
Professional Development		143,884		134,023		170,237		196,557	325,367	364,532	371,823	379,259	386,844
Total Personal Services		10,771,603		11,846,768		12,876,733		14,536,672	19,046,058	21,025,961	22,190,901	22,958,001	23,644,823
Materials & Supplies		601,763		527,584		612,201		1,027,136	1,017,300	1,205,950	1,230,069	1,254,670	1,279,764
Clothing & Uniforms		72,630		51,104		56,039		79,750	81,450	87,150	88,893	90,671	92,484
Utilities & Communications		432,207		610,101		475,097		518,577	693,700	764,050	779,331	794,918	810,816
Maintenance & Repairs		1,021,135		1,305,736		1,300,044		1,843,128	2,492,799	2,098,431	2,140,400	2,183,208	2,226,872
Consulting & Contract Services		2,790,724		2,665,974		2,500,460		3,463,736	4,959,229	6,127,850	6,250,407	6,375,415	6,502,923
Payment for Services		869,210		727,451		864,472		871,154	960,800	1,137,600	1,160,352	1,183,559	1,207,230
Miscellaneous		571,791		866,686		537,028		620,876	1,197,400	1,183,700	1,207,374	1,231,521	1,256,152
Total Operating & Contractual Services		6,359,460		6,754,637		6,345,340		8,424,357	11,402,678	12,604,731	12,856,826	13,113,962	13,376,241
Department Totals	\$	17,131,062	\$	18,601,405	\$	19,222,073	\$	22,961,029	\$ 30,448,736	\$ 33,630,692	\$ 35,047,727	\$ 36,071,963	\$ 37,021,065

	Line Item E	Expenditure	Summary -	General Fun	d (Percent o	of Total)			
					2023	2024		2026	2027
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	Amended	Proposed	2025 Projected	Projected	Projected
Salaries & Wages	41.76%	42.98%	44.49%	43.00%	41.97%	42.71%	43.03%	43.62%	44.05%
Pensions	6.51%	6.67%	6.92%	6.72%	6.28%	6.64%		6.76%	6.81%
Benefits	13.77%	13.32%	14.69%	12.73%	13.24%	12.08%		12.22%	11.97%
Professional Development	0.84%	0.72%	0.89%	0.86%	1.07%	1.08%		1.05%	1.04%
Total Personal Services	62.88%	63.69%	66.99%	63.31%	62.55%	62.52%	63.32%	63.64%	63.87%
Materials & Supplies	3.51%	2.84%	3.18%	4.47%	3.34%	3.59%	3.51%	3.48%	3.46%
Clothing & Uniforms	0.42%	0.27%	0.29%	0.35%	0.27%	0.26%	0.25%	0.25%	0.25%
Utilities & Communications	2.52%	3.28%	2.47%	2.26%	2.28%	2.27%	2.22%	2.20%	2.19%
Maintenance & Repairs	5.96%	7.02%	6.76%	8.03%	8.19%	6.24%	6.11%	6.05%	6.02%
Consulting & Contract Services	16.29%	14.33%	13.01%	15.09%	16.29%	18.22%	17.83%	17.67%	17.57%
Payment for Services	5.07%	3.91%	4.50%	3.79%	3.16%	3.38%	3.31%	3.28%	3.26%
Miscellaneous	3.34%	4.66%	2.79%	2.70%	3.93%	3.52%	3.44%	3.41%	3.39%
Total Operating & Contractual Services	37.12%	36.31%	33.01%	36.69%	37.45%	37.48%	36.68%	36.36%	36.13%
Department Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

2024 Annual Budget

Line Item Operating Expenditure Summary - 2024

	All Funds* - All Departments - 2024											
	City		Community	Community Administrative		City			Land & Building			
	Council	Police	Development	Services	Administration	Attorney	Public Service	Finance	Maintenance	Total		
	\$ 284.879	¢ = 749.01=	¢ 9.101.996	¢ 1.000.009	e 90.000	d!•	\$ 2.976.039	¢ 707.201	¢ 695 619	\$ 14,407,765		
Salaries & Wages					\$ 20,000	Ф -	, . ,	\$ 727,301		. , ,		
Pensions	39,052	1,060,654	298,136	248,494	-	-	100,102	98,735	86,476	2,236,709		
Benefits	50,210	1,407,127	500,808	532,444	162,017	-	1,003,473	221,469	186,906	4,064,454		
Professional Development	11,370	134,222	34,000	47,440	67,200	500	49,000	22,000	-	365,732		
Total Personal Services	385,511	8,344,818	3,024,770	2,657,671	249,217	500	4,433,674	1,069,505	908,995	\$ 21,074,661		
Materials & Supplies	1,750	147,550	28,000	118,800	410,000	-	634,500	6,000	94,000	1,440,600		
Clothing & Uniforms	-	53,900	1,500	-	-	-	31,750	-	-	87,150		
Utilities & Communications	-	27,200	9,200	52,300	-	-	22,000	500	939,850	1,051,050		
Maintenance & Repairs	-	10,800	-	780,431	-	-	866,000	-	592,000	2,249,231		
Consulting & Contract Services	10,000	171,050	2,853,000	903,200	464,500	305,000	1,690,600	303,000	1,352,500	8,052,850		
Payment for Services	14,000	-	17,500	186,100	1,028,700	-	11,000	755,000	84,000	2,096,300		
Miscellaneous	16,000	14,000	2,290,000	829,100	5,158,045	79,500	-	-	60,600	8,447,245		
Total Operating & Contractual Services	41,750	424,500	5,199,200	2,869,931	7,061,245	384,500	3,255,850	1,064,500	3,122,950	23,424,426		
Department Totals	\$ 427,261	\$ 8,769,318	\$ 8,223,970	\$ 5,527,602	\$ 7,310,462	\$ 385,000	\$ 7,689,524	\$ 2,134,005	\$ 4,031,945	\$ 44,499,087		

All Funds* - All Departments - 2024 (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
	1.950	07.050	10 400	0.000	0.0007	0.000	14.100	9 4501	8.000	CO 870
Salaries & Wages	1.35%	27.25%	10.40%	8.68%	0.09%	0.00%	14.12%	3.45%	3.02%	68.379
Pensions	0.19%	5.03%	1.41%	1.18%	0.00%	0.00%	1.92%	0.47%	0.41%	10.61%
Benefits	0.24%	6.68%	2.38%	2.53%	0.77%	0.00%	4.76%	1.05%	0.89%	19.29%
Professional Development	0.05%	0.64%	0.16%	0.23%	0.32%	0.00%	0.23%	0.10%	0.00%	1.74%
Total Personal Services	1.83%	39.60%	14.35%	12.61%	1.18%	0.00%	21.04%	5.07%	4.31%	100.00%
Materials & Supplies	0.01%	0.63%	0.12%	0.51%	1.75%	0.00%	2.71%	0.03%	0.40%	6.15%
Clothing & Uniforms	0.00%	0.23%	0.01%	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%	0.37%
Utilities & Communications	0.00%	0.12%	0.04%	0.22%	0.00%	0.00%	0.09%	0.00%	4.01%	4.49%
Maintenance & Repairs	0.00%	0.05%	0.00%	3.33%	0.00%	0.00%	3.70%	0.00%	2.53%	9.60%
Consulting & Contract Services	0.04%	0.73%	12.18%	3.86%	1.98%	1.30%	7.22%	1.29%	5.77%	34.38%
Payment for Services	0.06%	0.00%	0.07%	0.79%	4.39%	0.00%	0.05%	3.22%	0.36%	8.95%
Miscellaneous	0.07%	0.06%	9.78%	3.54%	22.02%	0.34%	0.00%	0.00%	0.26%	36.06%
Total Operating & Contractual Services	0.18%	1.81%	22.20%	12.25%	30.14%	1.64%	13.90%	4.54%	13.33%	100.00%
Department Totals	0.96%	19.71%	18.48%	12.42%	16.43%	0.87%	17.28%	4.80%	9.06%	100.00%

*All Funds includes only funds detailed in the "Departments" Section of the 2024 Annual Budget Program.

2024 Annual Budget

Line Item Expenditure Summary - 2024

General Fund - All Departments - 2024											
	City		Community	Administrative	General	City		Land & Building			
	Council	Police	Development	Services	Administration	Attorney	Public Service	Finance	Maintenance	Total	
	¢ 994.970	¢ = 600.915	¢ 9.101.996	¢ 1.000.009	e 90.000	d•	\$ 2.976.039	\$ 727,301	¢ 695 619	¢ 14969.965	
Salaries & Wages	\$ 284,879	\$ 5,698,315			\$ 20,000	Ф -	+ _,_,_,	,			
Pensions	39,052	1,057,854	298,136	248,494	-	-	100,101	98,735	86,476		
Benefits	50,210	1,406,927	500,808	532,444	162,017	-	1,003,473	221,469	186,906	4,064,254	
Professional Development	11,370	133,022	34,000	47,440	67,200	500	49,000	22,000	-	364,532	
Total Personal Services	385,511	8,296,118	3,024,770	2,657,671	249,217	500	4,433,674	1,069,505	908,995	\$ 21,025,961	
Materials & Supplies	1,750	113,900	18,000	117,800	405,000	-	469,500	6,000	74,000	1,205,950	
Clothing & Uniforms	-	53,900	1,500	-	-	-	31,750	-	-	87,150	
Utilities & Communications	-	25,200	9,200	52,300	-	-	22,000	500	654,850	764,050	
Maintenance & Repairs	-	-	-	780,431	-	-	741,000	-	577,000	2,098,431	
Consulting & Contract Services	10,000	169,050	2,108,000	900,200	419,500	305,000	1,115,600	303,000	797,500	6,127,850	
Payment for Services	14,000	-	17,500	186,100	70,000	-	11,000	755,000	84,000	1,137,600	
Miscellaneous	16,000	-	140,000	829,100	58,500	79,500	-	-	60,600	1,183,700	
Total Operating & Contractual Services	41,750	362,050	2,294,200	2,865,931	953,000	384,500	2,390,850	1,064,500	2,247,950	12,604,731	
Department Totals	\$ 427,261	\$ 8,658,168	\$ 5,318,970	\$ 5,523,602	\$ 1,202,217	\$ 385,000	\$ 6,824,524	\$ 2,134,005	\$ 3,156,945	\$ 33,630,692	

General Fund - All Departments - 2024 (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
	1.35%	27.10%	10 4907	8.70%	0.100	0.00%	14.15%	9 1601	2 0.907	60.910
Salaries & Wages			10.42%		0.10%			3.46%	3.02%	68.31%
Pensions	0.19%	5.03%	1.42%	1.18%	0.00%	0.00%	1.93%	0.47%	0.41%	10.62%
Benefits	0.24%	6.69%	2.38%	2.53%	0.77%	0.00%	4.77%	1.05%	0.89%	19.33%
Professional Development	0.05%	0.63%	0.16%	0.23%	0.32%	0.00%	0.23%	0.10%	0.00%	1.73%
Total Personal Services	1.83%	39.46%	14.39%	12.64%	1.19%	0.00%	21.09%	5.09%	4.32%	100.00%
Materials & Supplies	0.01%	0.90%	0.14%	0.93%	3.21%	0.00%	3.72%	0.05%	0.59%	9.57%
Clothing & Uniforms	0.00%	0.43%	0.01%	0.00%	0.00%	0.00%	0.25%	0.00%	0.00%	0.69%
Utilities & Communications	0.00%	0.20%	0.07%	0.41%	0.00%	0.00%	0.17%	0.00%	5.20%	6.06%
Maintenance & Repairs	0.00%	0.00%	0.00%	6.19%	0.00%	0.00%	5.88%	0.00%	4.58%	16.65%
Consulting & Contract Services	0.08%	1.34%	16.72%	7.14%	3.33%	2.42%	8.85%	2.40%	6.33%	48.62%
Payment for Services	0.11%	0.00%	0.14%	1.48%	0.56%	0.00%	0.09%	5.99%	0.67%	9.03%
Miscellaneous	0.13%	0.00%	1.11%	6.58%	0.46%	0.63%	0.00%	0.00%	0.48%	9.39%
Total Operating & Contractual Services	0.33%	2.87%	18.20%	22.74%	7.56%	3.05%	18.97%	8.45%	17.83%	100.00%
Department Totals	1.27%	25.74%	15.82%	16.42%	3.57%	1.14%	20.29%	6.35%	9.39%	100.00%

City of New Albany, Ohio 2024 Annual Budget Program Transfers Summary - 2024

			Fund Num	ber / Description	(Transfers In)		
Fund Number / Description (Transfers Out)	299 Severance Liability	216 K-9 Patrol	282 Hinson Amphitheater	301 Debt Service	402 Village Center Improvements	410 Infrastructure Replacement	415 Capital Equipment Replacement
101 - General Fund	200,000	20,500	50,000	434,967	5,000,000	500,000	3,201,316
Total General Funds	200,000	20,500	50,000	434,967	5,000,000	500,000	3,201,316
221 - Economic Development NAECA	-	-	-	4,149,378	-	-	-
222 - Economic Development NACA	-	-	-	30,200	-	-	-
230 - Wentworth Crossing TIF	-	-	-	160,000	-	-	-
231 - Hawksmoor TIF	-	-	-	132,101	-	-	-
232 - Enclave TIF	-	-	-	30,000	-	-	-
233 - Saunton TIF	-	-	-	120,000	-	-	-
234 - Richmond Square TIF	-	-	-	105,282	-	-	-
235 - Tidewater I TIF	-	-	-	300,000	-	-	-
236 - Ealy Crossing TIF	-	-	-	250,000	-	-	-
237 - Upper Clarenton TIF	-	-	-	292,100	-	-	-
238 - Balfour Green TIF	-	-	-	17,130	-	-	-
250 - Blacklick TIF	-	-	-	195,678	-	-	-
252 - Village Center TIF	-	-	-	559,500	-	-	-
258 - Windsor TIF	-	-	-	721,737	-	-	-
281 - Healthy New Albany Facility	-	-	-	305,965	-	-	-
Total Special Revenue	-	-	-	7,369,071	-	-	-
Total Debt Service	-	-	-	-	-	-	-
Total Capital Projects	-	-	-	-	-	-	-
Grand Total All Funds	200,000	20,500	50,000	7,804,038	5,000,000	500,000	3,201,316

Advances Summary - 2024

	Fund Number / Description (Advances In)] [Advance	e Due To/(From) Ba	alances
Fund Number / Description (Advances Out)	101 - General Fund			101 - General Fund	
			Projected 12/31/2023	2024 Budget	Projected 12/31/2024
101 - General Fund	3,243,577		6,656,134.88	-	6,656,135
Total General Funds	3,243,577	Total General Funds	6,656,135	-	6,656,135
240 - Oxford TIF	(90,600)		(311,381)	90,600	(220,781)
241 - Schleppi Residential TIF	(115,150)		(2,322,766)	115,150	(2,207,616)
259 - Village Center TIF II	-		(984,162)	-	(984,162)
Total Special Revenue	(205,750)	Total Special Revenue	(3,618,307.88)	205,750	(3,412,558)
403 - Bond Improvements	(3,037,827)		(3,037,827)	3,037,827	-
Total Capital Projects	(3,037,827)	Total Capital Projects	(3,037,827)	3,037,827	-
Grand Total All Funds	-	Grand Total All Funds	-	3,243,577	3,243,577

Appendices - 282

Appendices - 284

City of New Albany, Ohio 2024 Annual Budget Program Position Summary Schedule

		2021		2022		2023		4
Department/Position	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
City Council								
Mayor*	1		1		1		1	
Council Member*	6		6		6		6	
Clerk of Council	1		1		1		1	
Deputy Clerk of Council			1		1		1	
Total City Counc	1 8	0	9	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		6		6		6	
Police Officer	21		24		26		26	
Property Room Custodian	1		1		1		1	
Dispatch Manager	1		1		1		1	
Lead Dispatcher	1		1		1		1	
Dispatcher	7		7		9		11	
Professional Standards Coordinator					1		1	
Police Clerk	1		2		2		3	
Probation Officer				0.85	1		1	
Safety Town		1.09		1.238		1.238		1.49
Total Polic	e 40	1.09	45	2.088	51	1.238	54	1.49

*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 2024 Annual Budget Program Position Summary Schedule - Continued

	2021		2022		2023		2024	
Department/Position	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Administrative Services								
City Manager	1		1		1		1	
Director of Administrative Services	1		1		1		1	
Chief Communications & Marketing Officer	1		1		1	0.375	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		1	
IT Support Specialist			1		1		1	
GIS/Systems Analyst	1		1		1		1	
Planner II			1		1		1	
Community Program Administrator			1		1		1	
Program Specialist							1	
Clerk of Court	1							
Administrative Services Coordinator	1		1		1		1	
Administrative Assistant	1		1		2		2	0.75
Administrative Services Clerk							1	
Probation Officer		0.85						
Community Program Assistant						0.5		0.5
Intern		0.74		0.75		0.75		0.75
Communications Specialist								0.75
Total Administrative Service	s 10	1.59	13	0.75	14	1.63	16	3.13

City of New Albany, Ohio 2024 Annual Budget Program Position Summary Schedule - Continued

	2021		2022		2023		2024	
Department/Position	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Community Development								
Director of Development	1		1		1		1	
City Engineer			1		1		1	
Assistant Chief Building Official			1		1		1	
Economic Development Manager	1		1		1		1	
Engineering and Building Manager	1		1		1		1	
Development Manager					1		1	
Planning Manager	1		1					
Development Engineer			1		1		1	
Administrative Assistant]		1					
Development Department Coordinator					1		1	
Development Services Coordinator							2	
Economic Development Coordinator	1		1		1			
Building Inspector	5	5	4		4		4	
Economic Development Specialist I					1		1	
Economic Development Specialist II			2		1		1	
Permit Specialist]		2		2	1	2	1.2
Planner I]		2		2		2	
Planner II			1		1		1	
Zoning Officer	1							
Clerk	2	2	2	0.5	2		1	
Intern		0.75		0.75		0.75		0.75
Total Commi	unity Development 14	0.75	22	1.25	22	1.75	22	1.95

City of New Albany, Ohio 2024 Annual Budget Program Position Summary Schedule - Continued

	2021		2022		2023		202	4
Department/Position	Full Time	FTE						
Public Service								
Director of Public Service	1		1		1		1	
Deputy Director of Public Service	1		1					
Public Services Engineer					1		1	
Public Services Manager			1		1		1	
Asset Control Technician			1		1		1	
Engineering Technician	1		1		1		1	
Fleet Manager	1		1		1		1	
Fleet Mechanic	2		2		3		3	
Maintenance Superintendent	1							
Maintenance Supervisor	3		6		6		4	
Maintenance Worker	16		18		18		14	
City Forester	1		1		1		1	
Forestry Specialist	2		2		2		2	
Public Services Coordinator	1		1		1		1	
Administrative Assistant	1		1		2		2	
Clerk	1		1		1		1	
Summer/Winter Seasonal		4.33		5.33		5.33		5.33
Total Public Service	32	4.33	38	5.33	40	5.33	34	5.33
Land and Building Maintenance								
Maintenance Supervisor							2	
Maintenance Worker							6	
Maintenance Custodian			1		1			
Custodian	1		1		1			
Total Land and Building Maintenance	1	0	2	0	2	0	8	0
Finance								
Director of Finance	1		1		1		1	
Deputy Director of Finance	1		1		1		1	
Finance Manager	1		1		1		1	
Management Analyst			1		1		1	
Payroll Specialist/Financial Data Analyst	1		1		1		1	
Accounts Payable Technician	1		1		1		1	
Administrative Assistant			1		1		1	
Total Finance	5	0	7	0	7	0	7	0
Total All Departments		7.76	136	9.42	145	9.94	150	11.90
Total less Mayor & Council				9.42	138	9.94	143	11.90

This page is intentionally left blank.



City of New Albany, Ohio 2024 Annual Budget Program Information Technology Budget

INFORMATION TECHNOLOGY BUDGET - 2024									
tem	Department	Item Description	<u>M/C/E/L/U**</u>	<u>A/N/R***</u>	Funding Source	Amount			
	ALL	Copier Lease	E	Α	Capital Equip - Capital	50,000			
	ALL	Website Redesign	E	N	Capital Equip - Capital	75,000			
	ALL	City-wide Intranet	<u> </u>	<u>N</u>	Capital Equip - Capital	58,00			
	Police	CruiserPC Replacement	E	R	Capital Equip - Capital	8,00			
	Police	Flock Safety License Plate Reader and Database (8 Add'l)*	E	N	Capital Equip - Capital	24,00			
	Police	LEADS Security Requirements Compliance - Mult-Factor Authentication	E	<u>N</u>	Capital Equip - Capital	25,00			
	ALL	Office 365 Licensing	M	A, N	General - See NOTE	44,00			
	ALL	ESRI - Maintenance	M	Α	General - See NOTE	27,50			
	ALL	BizLibrary Learning Management System - Maintenance	M	Α	General - See NOTE	19,60			
	ALL	Salesforce - Licensing	М	Α	General - See NOTE	12,00			
	ALL	Adobe / Sketchup Licensing	M	A	General - See NOTE	12,00			
	ALL	NeoGov - Maintenance	M	A	General - See NOTE	11,00			
3 <u>A</u>	ALL	Server warranties	M	R	General - See NOTE	10,00			
4 A	ALL	Konica Minolta Printer Maintenance (and Supplies)	Μ	A	General - See NOTE	8,40			
5 A	ALL	Absolute Solutions (Formerly NetMotion) VPN licensing	М	A	General - See NOTE	7,50			
6 A	ALL	NearMaps	M	A, N	General - See NOTE	6,25			
7 A	ALL	Docusign	M	A, N	General - See NOTE	5,00			
8 A	ALL	MapAnything - Licensing	М	Α	General - See NOTE	4,00			
9 A	ALL	Sonicwall Firewall Maintenance	М	Α	General - See NOTE	3,50			
0 A	ALL	Rose Run Firewall	М	A	General - See NOTE	2,50			
1 A	ALL	ZOOM & GoToMeeting Licenses	M	A	General - See NOTE	1,80			
2 A		SSL Certificates	M	A	General - See NOTE	1,20			
	Police	911 Maintenance and Support - Including Text to 911 (MECC)	M	A	General - See NOTE	30,00			
	Police	Motorola Software Updrade Agreement (SUA) for MCC7500 Console	M	A	General - See NOTE	31,00			
	Police	Cloud Video Software	M	A, N	General - See NOTE	7,08			
	Police	CLEAR Subscription	M	A, N	General - See NOTE	6,00			
	Police	Clearview Facial Recognition Software	M	A, N	General - See NOTE	5,00			
	Police	Mobile Scene PD Maintenance	M	<u> </u>	General - See NOTE	6,00			
	Police	Additional Licenses (LERMS/Mobile/Scene PD)	M	A, N	General - See NOTE	9,50			
	Police	IBM Maintenance (LEADS Message Switch)	M	A, N	General - See NOTE	2,00			
	Police	New World CAD RMS Maintenance/Brazos (Tyler Technologies)	M	<u> </u>	General - See NOTE	67.00			
	Police	Celebrite Annual Maintenance	M			7,00			
	Police	L3 Safefleet Maintenance - Cruiser & BWC	 	<u> </u>	General - See NOTE General - See NOTE	10,00			
	Police	PowerDMS	M	<u>A, N</u>	General - See NOTE General - See NOTE	6,50			
	Police	Tracker Property Room Software	 	<u> </u>	General - See NOTE	6,50			
	Police		M			8,00			
		Visual Computer Solutions (Scheduling Software)		<u> </u>	General - See NOTE				
	Development	Avolve Project Dox Enterprise Plan Management Review Software	<u>M</u>	<u>A, N</u>	General - See NOTE	65,00			
	Development	CityView - Maintenance	<u>M</u>	<u> </u>	General - See NOTE	25,00			
	Development	Carahsoft - Electronic Plan Review	<u>M</u>	<u> </u>	General - See NOTE	95,00			
	Development	Navisworks	M	A, N	General - See NOTE	2,84			
	Public Services	Software for Trucks & DLA Adapter - Annual Subscription	M	<u>A</u>	General - See NOTE	15,00			
	Public Services	Fuelmaster Software Support and Updates	М	A	General - See NOTE	2,65			
	Public Services	PowerDMS	М	A	General - See NOTE	10,00			
	Public Services	Irth Software (OUPS)	M	A, N	General - See NOTE	6,00			
	Public Services	Cues Software (Utility Camera Inspection)	M	A, N	General - See NOTE	3,00			
	Admin - Mayor's Court	Mayor's Court Software (BGI) Annual Licensing	М	A	General - See NOTE	6,10			
7 A	Admin - Mayor's Court	CMI CourtWeb Maintenance/Support	М	Α	General - See NOTE	13,50			

City of New Albany, Ohio 2024 Annual Budget Program Information Technology Budget

<u>m</u>	Department	Item Description	M/C/E/L/U**	<u>A/N/R***</u>	Funding Source	<u>Amount</u>
3	Finance & Public Services	Munis Maintenance (Tyler Technologies)	М	А	General - See NOTE	46,30
9	Finance & Public Services	Munis DR support - TSM (Tyler Technologies)	М	A	General - See NOTE	22,00
)	Admin - Information Technology	IT Help Desk Software	М	A, N	General - See NOTE	15,00
1	Finance	OpenGov Maintenance/Support	М	A	General - See NOTE	64,50
2	Finance	CMI Authority software maintenance	М	A	General - See NOTE	4,20
}	Finance	Debtbook	М	A	General - See NOTE	6,50
	ALL	Materials & Supplies - Cords, minor software, incidentals	E	R	General	3,00
;	ALL	PCs for New Staff and Scheduled Replacements for Current Staff	E	N, R	General	25,50
	ALL	Monitor Upgrades	E	R	General	9,00
	ALL	Phone System support and upgrades	С	A	General	15,00
	ALL	Think CSC - Monthly Monitoring/offsite backups/Antivirus	С	A	General	80,00
	ALL	Think CSC - Support Hours (approx. 150)	С	A	General	25,00
	ALL	Buckeye Web Hosting Support	С	A	General	5,00
	ALL	Miscellaneous IT Consulting	С	A	General	10,00
	ALL	GIS Consulting	С	Α	General	10,00
	ALL	Website Audit Improvements	С	N	General	11,00
	ALL	Breezeline City-Wide Internet Access	U	A	General	3,80
	ALL	Crown Castle Internet (Backup internet connection for all buildings)	U	A	General	8,50
	Police	Agile Communications (IP Connection to MARCS)	U	A	General	15,00
	Police	Wireless 911 Headsets	E	R	General	3,00
	Development	Buckeye Web Hosting Support (newalbanybusiness.org)	С	A	General	3,00
	Public Services	Tablets, mounts and keyboards	E	R	General	10,00
	Public Services	Barcode Printer & Labeler for implementing inventory control system (Fleet)	E	N	General	5,00
	Public Services	Fleet Tablets	E	Ν	General	5,00
	Admin - Community Inv. & Prog.	Heit Center Web Hosting - City Portion	С	A	General	4(
	^r Project continued from previous		Less Capital (inc	luded in Capita	I Equipment Replacement Fund)	(240,00
*	M=Maintenance, C=Consulting/C	ontractual Service, E=Equipment/Capital (Hardware/Software/Infrastructure), L=L w request, R=replacement/upgrade request	.ease payment, U=U	tility/Communica	tic Total Amount - General Fund	\$1,027,63
	- A-annual Agreement 003t, N-ne	wrequest, re-replacement/upgrade request			Equipment	60,50
	NOTE: All items classified in the	maintenance or "M" category are subscription in nature and will be considered for	reclassification to th	e Capital	Utility/Communications	27,30
	Equipment Fund during the imple	ementation of Government Accounting Standards Board (GASB) Statement No 96	6, Accounting for Sub	scription-Based	Maintenance	780,43
	Information Technology Arranger	nents ("SBITA") during the 2023 financial audit. The GASB requires significant SI	RITA to be recorded	as a canital asse	t Consulting/Contractual	159,40

						FISCAL YE	L YEAR 2023					
Fund Number / Description	12/31/2022 Fund Balance		Estimated 2023 Revenues		Amended 2023 Expenditures		12/31/2023 Lapsed Encumbrances/E st. Appropriations		12/31/2023 Fund Balance		Fund Bal as % of Budget	
101 - General Fund	\$	30,896,961	\$	39,071,704	\$	46,088,699	\$	4,567,310	\$	28,447,276	61.72%	
299 - Severance Liability		1,037,654		300,000		220,000		80,000	Ľ	1,197,654	544.39%	
Total General Funds	\$	31,934,615	\$	39,371,704	\$	46,308,699	\$	4,647,310	\$	29,644,930	64.02%	
201 - Street Construction, Maint & Repair	\$	567,788	\$	700,000	\$	955,000	\$		\$	312,788	32.75%	
202 - State Highway		195,584		61,000		40,000		20,000	Ľ.	236,584	591.46%	
203 - Permissive Tax Fund		347,137		110,000		185,000		75,000		347,137	187.64%	
210 - Alcohol Education		17,724		1,000		1,000		500		18,224	1822.35%	
211 - Drug Use Prevention		76,950		20,000		93,463		20,000		23,487	25.13%	
212 - Mandatory Drug Fines		-		6,500		-		-		6,500	100.00%	
213 - Law Enforcement & Education		7,405		1,000		2,250		-		6,155	273.55%	
214 - OneOhio Opiod Settlement		3,077		8,000		2,000		-		9,077	453.83%	
216 - K-9 Patrol		7,017		20,500		20,500		-		7,017	34.23%	
217 - Safety Town		136,583		41,000		58,730		-		118,853	202.37%	
218 - DUI Grant		14,701		12,000		24,700		-		2,001	8.10%	
219 - Law Enforcement Assistance		9,020		2,000		1,200		-		9,820	818.33%	
221 - Economic Development NAECA		0		2,149,378		2,149,378		-		0	0.00%	
222 - Economic Development NACA		2,056,296		4,500,000		4,500,000		200,000		2,256,296	50.14%	
223 - Oak Grove EOZ		0		4,903,214		4,447,169		(456,045)		0	0.00%	
224 - Central College EOZ		-		2,602,290		2,886,909		284,619		-	0.00%	
225 - Oak Grove II EOZ		(0)		3,937,028		3,518,069		(418,959)		(0)	0.00%	
226 - Blacklick EOZ		-		2,853,206		4,115,371		1,262,165		-	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		700,000		600,000		-		1,709,717	284.95%	
230 - Wentworth Crossing TIF		724,640		368,100		280,000		-		812,740	290.26%	
231 - Hawksmoor TIF		346,936		195,400		165,101		-		377,235	228.49%	
232 - Enclave TIF		45,898		62,600		81,500		-		26,998	33.13%	
233 - Saunton TIF		228,994		161,700		169,500		-		221,194	130.50%	
234 - Richmond Square TIF		167,387		205,750		168,783		-		204,354	121.07%	
235 - Tidewater I TIF		453,743		385,900		422,500		-		417,143	98.73%	
236 - Ealy Crossing TIF		311,004		386,250		424,000		-		273,254	64.45%	
237 - Upper Clarenton TIF		1,154,651		593,100		420,225		-		1,327,526	315.91%	
238 - Balfour Green TIF		91,560		28,650		28,630		-		91,580	319.87%	
239 - Straits Farm TIF		1,678		348,700		331,000		(19,378)		-	0.00%	
240 - Oxford TIF	_	0		112,000		110,000		(2,000)		0	0.00%	
241 - Schleppi Residential TIF		0		203,000		126,476		(76,524)		0	0.00%	

City of New Albany, Ohio 2024 Annual Budget Program 2023 Summary of Fund Balances (Continued)

	FISCAL YEAR 2023										
Fund Number / Description		12/31/2022 und Balance	Es	timated 2023 Revenues		nended 2023 xpenditures	Enc	2/31/2023 Lapsed umbrances/E st. propriations	12/	31/2023 Fund Balance	Fund Bal as % of Budget
250 - Blacklick TIF		1,489,183	r	3,029,000		1,220,144		_		3,298,039	270.30%
250 - Blacklick II TIF		241,486		48,000		100,500		_		188,986	188.05%
252 - Village Center TIF		153,837		1.174.670		1.035.000		_		293,507	28.36%
252 - Vinage Genter TH 253 - Research Tech District TIF		1,749,583		199,169		5,000		-		1,943,752	38875.03%
254 - Oak Grove II TIF		3,822,795		1,595,675		1,827,500		1,000,000		4,590,970	251.22%
258 - Windsor TIF		3,205,668		4,172,100		8,426,556		1,100,000		51,212	0.61%
259 - Village Center TIF II		106		416,956		550,000		133,044		106	0.02%
272 - Local Fiscal Recovery		940,807		61,500,000		61,086,051		2,162,465		3,517,221	5.76%
280 - Hotel Excise Tax		-		150,000		170.000		20.000		-	0.00%
281 - Healthy New Albany Facility		568,543		1,000,000		1,302,325		25,000		291,218	22.36%
282 - Hinson Amphitheater		53,622		70,000		60,000		-		63,622	106.04%
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	\$	100,252,836	\$	103,115,530	\$	5,329,887	\$	25,011,677	24.26%
301 - Debt Service	\$	929,374	\$	5,793,707	\$	5,793,704	\$	-	\$	929,377	16.04%
Total Debt Service	\$	929,374	\$	5,793,707	\$	5,793,704	\$	-	\$	929,377	16.04%
401 - Capital Improvements	\$	5,310,721	\$	15,617,597	\$	18,686,000	\$	5,000,000	\$	7,242,317	38.76%
402 - Village Center Improvements	Ψ	5,510,721	Ψ		Ψ		Ψ		Ψ	-	0.00%
403 - Bond Improvements		3,463		3,055,827		3,054,827		(4,463)		(0)	0.00%
404 - Park Improvements		1,875,225		2,455,000		3,045,000		1,300,000		2,585,225	84.90%
405 - Water & Sanitary Improvements		2,754,260		2,986,954		75,000		-		5,666,214	7554.95%
410 - Infrastructure Replacement		10,785,962		125,000		17,500		-		10,893,462	62248.36%
411 - Leisure Trail Improvements		93,537		684,000				-		777,537	100.00%
415 - Capital Equipment Replacement		4,319,765		3,573,271		2,833,800		150,000		5,209,236	183.83%
417 - Oak Grove II Infrastructure		2,646,676		2,899,085		40,000				5,505,761	13764.40%
422 - Economic Development Cap		23,558,448		55,659,821		92,104,769		15,000,000		2,113,500	2.29%
Total Capital Projects	\$	51,348,056	\$	87,056,555	\$	119,856,896	\$	21,445,537	\$	39,993,252	33.37%
Grand Total All Funds	\$	106,756,531	\$	232,474,802	\$	275,074,829	\$	31,422,734	\$	95,579,237	34.75%

City of New Albany, Ohio 2024 Annual Budget Program Five-Year Financial Plan (2024-2028)

Г

	FISCAL YEAR 2024								
	1	2/31/2023		Estimated		Estimated		Estimated	Enned Deller
Fund Number / Description	Est	imated Fund		FY2024		FY2024	12/3	31/2024 Fund	Fund Bal as
		Balance		Revenues	E	xpenditures		Balance	% of Budget
							_		
101 - General Fund	\$	28,447,276	\$	41,542,675	\$	43,037,474	\$	26,952,477	62.63%
299 - Severance Liability		1,197,654		200,000	<u> </u>	220,000		1,177,654	535.30%
Total General Funds	\$	29,644,930	\$	41,742,675	\$	43,257,474	\$	28,130,131	65.03%
201 - Street Construction, Maint & Repair	\$	312,788	\$	760,000	\$	655,000	\$	417,788	63.78%
202 - State Highway		236,584		66,000		40,000		262,584	656.46%
203 - Permissive Tax Fund		347,137		118,000		185,000		280,137	151.43%
210 - Alcohol Education		18,224		1,000		1,000		18,224	1822.35%
211 - Drug Use Prevention		23,487		20,000		30,000		13,487	44.96%
212 - Mandatory Drug Fines		6,500		500		-		7,000	100.00%
213 - Law Enforcement & Education		6,155		1,000		2,250		4,905	218.00%
214 - OneOhio Opiod Settlement		9,077		3,100		2,000		10,177	508.83%
216 - K-9 Patrol		7,017		20,500		20,500		7,017	34.23%
217 - Safety Town		118,853		50,000		42,200		126,653	300.13%
218 - DUI Grant 210 - Law Enforcement Assistance		2,001		10,000		12,000		10.690	0.01%
219 - Law Enforcement Assistance 221 - Economic Development NAECA		9,820 0		2,000 6,649,378		1,200 4,149,378		10,620 2,500,000	885.00% 60.25%
222 - Economic Development NAECA 222 - Economic Development NACA		2,256,296		3,000,000		3,470,200		1,786,096	51.47%
223 - Oak Grove EOZ		2,230,230		4,902,104		4,902,104		1,700,050	0.00%
224 - Central College EOZ				2,539,796		2,539,796		-	0.00%
225 - Oak Grove II EOZ		(0)		4,317,073		4,317,073		(0)	0.00%
226 - Blacklick EOZ		-		4,501,216		4,501,216		-	0.00%
228 - Subdivision Development		1,905,174		1,200,000		1,000,000		2,105,174	210.52%
229 - Builders Escrow		1,709,717		700,000		600,000		1,809,717	301.62%
230 - Wentworth Crossing TIF		812,740		386,505		318,000		881,245	277.12%
231 - Hawksmoor TIF		377,235		205,170		222,101		360,304	162.23%
232 - Enclave TIF		26,998		65,730		59,000		33,728	57.17%
233 - Saunton TIF		221,194		169,785		192,000		198,979	103.63%
234 - Richmond Square TIF		204,354		216,038		195,282		225,109	115.27%
235 - Tidewater I TIF		417,143 273,254		405,195 405,563		471,000 422,000		351,338 256,816	74.59% 60.86%
236 - Ealy Crossing TIF 237 - Upper Clarenton TIF		1,327,526		405,505 622,755		422,000 554,100		1,396,181	251.97%
238 - Balfour Green TIF		91,580		30,083		31,130		90,533	290.82%
239 - Straits Farm TIF				366,135		366,135		-	0.00%
240 - Oxford TIF		0		117,600		117,600		0	0.00%
241 - Schleppi Residential TIF		0		213,150		213,150		-	0.00%
250 - Blacklick TIF		3,298,039		3,180,450		1,960,678		4,517,811	230.42%
251 - Blacklick II TIF		188,986		50,400		100,700		138,686	137.72%
252 - Village Center TIF		293,507		1,233,404		1,274,500		252,411	19.80%
253 - Research Tech District TIF		1,943,752		209,127		5,000		2,147,879	42957.58%
254 - Oak Grove II TIF		4,590,970		1,675,459		527,500		5,738,929	1087.95%
258 - Windsor TIF		51,212		3,803,205		1,576,737		2,277,680	144.46%
259 - Village Center TIF II 279 - Local Fiscal Recovery		106 3 517 991		437,804		437,910		(0)	0.00%
272 - Local Fiscal Recovery 280 - Hotel Excise Tax		3,517,221		37,910,000 170,000		41,427,221 170,000		0	0.00% 0.00%
280 - Hotel Excise 1 ax 281 - Healthy New Albany Facility		291,218		1,000,000		1,273,965		17,253	1.35%
282 - Hinson Amphitheater		63,622		110,000		60,000		113,622	189.37%
290 - Alcohol Indigent		12,016		1,000		1,000		12,016	1201.63%
291 - Mayor's Court Computer		15,443		4,000		1,000		18,443	1844.26%
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	1328.70%
Total Special Revenue	\$	25,011,677	\$	81,863,223	\$	78,450,626	\$	28,424,274	36.23%
301 - Debt Service			¢		¢		¢		
	\$	929,377	¢ ¢	7,804,038	ф ¢	7,804,037	\$ ¢	929,378	<u>11.91</u> %
Total Debt Service	\$	929,377	\$	7,804,038	\$	7,804,037	\$	929,378	11.91%
401 - Capital Improvements	\$	7,242,317	\$	5,530,825	\$	10,300,000	\$	2,473,142	24.01%
402 - Village Center Improvements		-		5,554,210		5,511,084		43,126	0.78%
403 - Bond Improvements		-		50,500,000		50,000,000		500,000	1.00%
404 - Park Improvements		2,585,225		1,542,529		2,730,000		1,397,754	51.20%
405 - Water & Sanitary Improvements		5,666,214		1,270,000		-		6,936,214	100.00%
410 - Infrastructure Replacement		10,893,462		630,000		1,500		11,521,962	768130.81%
411 - Leisure Trail Improvements		777,537		20,000		-		797,537	100.00%
415 - Capital Equipment Replacement		5,209,236 5 505 761		3,531,316		2,814,900		5,925,651	210.51% 22.16%
417 - Oak Grove II Infrastructure 422 - Economic Development Cap		5,505,761 2 113 500		3,143,289 49,075,000		7,080,000 35,600,000		1,569,050	22.16% 24.19%
	¢	2,113,500	e .	42,075,000	¢		¢	8,588,500	24.12%
Total Capital Projects	à	39,993,252	\$	113,797,168	\$	114,037,484	\$	39,752,937	34.86%
Grand Total All Funds	\$	95,579,237	\$	245,207,105	\$	243,549,622	\$	97,236,721	<u>39.92</u> %
					_				

	FISCAL YEAR 2025									
]	Estimated		Estimated		Estimated		Estimated		
Fund Number / Description	12/3	1/2024 Fund		FY2025		FY2025	12/	31/2025 Fund	Fund Bal as	
		Balance		Revenues	F	Expenditures		Balance	% of Budget	
101 - General Fund	\$	26,952,477	\$	38,799,512	\$	38,832,434	\$	26,919,556	69.32%	
299 - Severance Liability		1,177,654		200,000		200,000		1,177,654	588.83%	
Total General Funds	\$	28,130,131	\$	38,999,512	\$	39,032,434	\$	28,097,209	71.98%	
201 - Street Construction, Maint & Repair	\$	417,788	\$	782,800	\$	659,650	\$	540,938	82.00%	
202 - State Highway	Ψ	262,584	φ	67,980	Ψ	40,000	Ψ	290,564	726.41%	
203 - Permissive Tax Fund		280,137		121,540		145,000		256,677	177.02%	
210 - Alcohol Education		18,224		1,030		1,030		18,224	1769.28%	
211 - Drug Use Prevention		13,487		20,600		20,600		13,487	65.47%	
212 - Mandatory Drug Fines		7,000		515				7,515	100.00%	
213 - Law Enforcement & Education		4,905		1,030		1,000		4,935	493.49%	
214 - OneOhio Opiod Settlement		10,177		3,193		2,000		11,370	568.48%	
216 - K-9 Patrol		7,017		20,705		20,705		7,017	33.89%	
217 - Safety Town		126,653		51,500		26,466		151,687	573.14%	
218 - DUI Grant		1		10,300		10,300		1	0.01%	
219 - Law Enforcement Assistance		10,620		2,060		1,200		11,480	956.67%	
221 - Economic Development NAECA		2,500,000		8,649,378		6,149,378		5,000,000	81.31%	
222 - Economic Development NACA		1,786,096		3,500,000		3,500,000		1,786,096	51.03%	
223 - Oak Grove EOZ		0		5,205,397		5,205,397		0	0.00%	
224 - Central College EOZ		-		2,205,013		2,205,013		-	0.00%	
225 - Oak Grove II EOZ		(0)		4,620,840		4,620,840		(0)	0.00%	
226 - Blacklick EOZ		-		4,843,264		4,843,264		-	0.00%	
228 - Subdivision Development		2,105,174		1,236,000		700,000		2,641,174	377.31%	
229 - Builders Escrow		1,809,717		721,000		600,000		1,930,717	321.79%	
230 - Wentworth Crossing TIF		881,245		398,100		322,740		956,605	296.40%	
231 - Hawksmoor TIF 232 - Enclave TIF		360,304		211,325		224,801 59,870		346,829 41,560	154.28%	
232 - Enclave TTF 233 - Saunton TTF		33,728 198,979		67,702 174,879		194,160		179,698	69.42% 92.55%	
235 - Saunon TIF 234 - Richmond Square TIF		225,109		222,519		181,081		266,547	92.33% 147.20%	
235 - Tidewater I TIF		351,338		417,351		476,130		292,559	61.45%	
236 - Ealy Crossing TIF		256,816		417,729		427,160		247,386	57.91%	
237 - Upper Clarenton TIF		1,396,181		641,438		561,960		1,475,659	262.59%	
238 - Balfour Green TIF		90,533		30,985		32,800		88,718	270.48%	
239 - Straits Farm TIF				377,119		377,119		,	0.00%	
240 - Oxford TIF		0		121,128		121,128		0	0.00%	
241 - Schleppi Residential TIF		-		219,545		219,545		-	0.00%	
250 - Blacklick TIF		4,517,811		3,275,864		2,012,812		5,780,863	287.20%	
251 - Blacklick II TIF		138,686		51,912		53,000		137,598	259.62%	
252 - Village Center TIF		252,411		1,270,406		1,236,450		286,366	23.16%	
253 - Research Tech District TIF		2,147,879		215,401		5,150		2,358,130	45788.94%	
254 - Oak Grove II TIF		5,738,929		1,725,723		30,000		7,434,652	24782.17%	
258 - Windsor TIF		2,277,680		3,917,301		1,600,230		4,594,751	287.13%	
259 - Village Center TIF II		(0)		450,938		450,938		(0)	0.00%	
272 - Local Fiscal Recovery		0		-		-		0	100.00%	
280 - Hotel Excise Tax		-		175,100		175,100		-	0.00%	
281 - Healthy New Albany Facility		17,253		1,030,000		969,900		77,353	7.98%	
282 - Hinson Amphitheater		113,622		91,800		62,500		142,922	228.68%	
290 - Alcohol Indigent		12,016		1,030		1 000		13,046	100.00%	
291 - Mayor's Court Computer		18,443		4,120		1,000		21,563	2156.26%	
292 - Court Special Projects		22,443 13 287		8,240 5,150		1,000		29,683	2968.30%	
293 - Clerk's Court Computer	e	13,287	æ	5,150	¢	1,000	<i>ф</i>	17,437	<u>1743.70%</u>	
Total Special Revenue	\$	28,424,274	\$	47,586,947	\$	38,549,416	\$	37,461,806	97.18%	
301 - Debt Service	\$	929,378	\$	9,809,500	\$	7,809,498	\$	2,929,380	37.51%	
Total Debt Service	\$	929,378	\$	9,809,500	\$	7,809,498	\$	2,929,380	37.51%	
401 - Capital Improvements	\$	9 479 149	\$	7 088 877	¢	10 109 696	\$	263,894	2.59%	
401 - Capital Improvements 402 - Village Center Improvements	φ	2,473,142 43,126	Ŷ	7,983,377 576,064	\$	10,192,626 11,521	φ	203,894 607,669	2.59% 5274.32%	
402 - Village Center Improvements 403 - Bond Improvements		43,120		200,000		11,341		700,000	100.00%	
403 - Bond Improvements 404 - Park Improvements		1,397,754		2,840,597		3,590,881		647,470	18.03%	
405 - Water & Sanitary Improvements		6,936,214		1,308,100				8,244,314	100.00%	
410 - Infrastructure Replacement		11,521,962		633,900		1,545		12,154,317	786687.20%	
411 - Leisure Trail Improvements		797,537		20,600		-,010		818,137	100.00%	
415 - Capital Equipment Replacement		5,925,651		1,941,385		1,802,995		6,064,041	336.33%	
417 - Oak Grove II Infrastructure		1,569,050		3,361,741		67,235		4,863,556	7233.69%	
422 - Economic Development Cap		8,588,500		2,295,000		750,000		10,133,500	1351.13%	
Total Capital Projects	\$	39,752,937	\$	21,160,764	\$	16,416,803	\$	44,496,898	271.04%	
	÷		÷		<u> </u>					
Grand Total All Funds	\$	97,236,721	\$	117,556,723	\$	101,808,151	\$	112,985,292	110.98%	
					_					

Г

	FISCAL YEAR 2026								
		Estimated		Estimated	1	Estimated		Estimated	F 151
Fund Number / Description	12/	31/2025 Fund		FY2026		FY2026	12/	31/2026 Fund	Fund Bal as
-		Balance		Revenues	E	xpenditures		Balance	% of Budget
			-						
101 - General Fund	\$	26,919,556	\$	44,202,576	\$	41,248,114	\$	29,874,018	72.43%
299 - Severance Liability		1,177,654		200,000		200,000		1,177,654	588.83%
Total General Funds	\$	28,097,209	\$	44,402,576	\$	41,448,114	\$	31,051,672	74.92%
201 - Street Construction, Maint & Repair	\$	540,938	\$	806,284	\$	664,440	\$	682,783	102.76%
202 - State Highway	Ŷ	290,564	Ψ	70,019	Ψ	40,000	Ŷ	320,583	801.46%
203 - Permissive Tax Fund		256,677		125,186		145,000		236,863	163.35%
210 - Alcohol Education		18,224		1,061		1,061		18,224	1717.74%
211 - Drug Use Prevention		13,487		21,218		21,218		13,487	63.56%
212 - Mandatory Drug Fines		7,515		530		-		8,045	100.00%
213 - Law Enforcement & Education		4,935		1,030		1,000		4,965	496.49%
214 - OneOhio Opiod Settlement		11,370		3,193		2,000		12,563	628.13%
216 - K-9 Patrol		7,017		20,912		20,912		7,017	33.56%
217 - Safety Town		151,687		53,045		27,260		177,472	651.03%
218 - DUI Grant		1		10,609		10,609		1	0.01%
219 - Law Enforcement Assistance		11,480		2,122		1,200		12,402	1033.48%
221 - Economic Development NAECA		5,000,000		10,649,378		8,149,378		7,500,000	92.03%
222 - Economic Development NACA		1,786,096		3,500,000		3,500,000		1,786,096	51.03%
223 - Oak Grove EOZ 224 - Central College EOZ		0		5,979,919 3 168 779		5,979,919 3 168 779		0	0.00% 0.00%
224 - Central College EOZ 225 - Oak Grove II EOZ		- (0)		3,168,772		3,168,772 5,260,999		-	0.00%
225 - Oak Glove II EOZ 226 - Blacklick EOZ		(0)		5,260,999 5,481,773		5,200,999 5,481,773		(0)	0.00%
228 - Subdivision Development		2,641,174		1,236,000		700,000		3,177,174	453.88%
229 - Builders Escrow		1,930,717		721,000		600,000		2,051,717	341.95%
230 - Wentworth Crossing TIF		956,605		402,081		327,622		1,031,064	314.71%
231 - Hawksmoor TIF		346,829		213,438		225,132		335,135	148.86%
232 - Enclave TIF		41,560		68,379		60,766		49,173	80.92%
233 - Saunton TIF		179,698		176,627		196,385		159,940	81.44%
234 - Richmond Square TIF		266,547		224,744		183,862		307,429	167.21%
235 - Tidewater I TIF		292,559		421,524		481,414		232,670	48.33%
236 - Ealy Crossing TIF		247,386		421,907		407,475		261,818	64.25%
237 - Upper Clarenton TIF		1,475,659		647,852		595,056		1,528,455	256.86%
238 - Balfour Green TIF		88,718		31,295		38,983		81,030	207.86%
239 - Straits Farm TIF		-		380,890		380,890		-	0.00%
240 - Oxford TIF		0		124,762		124,762		0	0.00%
241 - Schleppi Residential TIF		-		226,131		226,131		-	0.00%
250 - Blacklick TIF 251 - Blacklick II TIF		5,780,863 137,598		3,308,622 52,431		2,068,967 54,590		7,020,519 135,439	339.32% 248.10%
252 - Village Center TIF		286,366		1,283,110		1,208,544		360,932	29.87%
253 - Research Tech District TIF		2,358,130		217,555		5,305		2,570,381	48456.61%
254 - Oak Grove II TIF		7,434,652		1,742,980		30,300		9,147,331	30189.21%
258 - Windsor TIF		4,594,751		3,956,474		1,608,092		6,943,134	431.76%
259 - Village Center TIF II		(0)		455,447		455,447		(0)	0.00%
272 - Local Fiscal Recovery		0		-		-		0	100.00%
280 - Hotel Excise Tax		-		180,353		180,353		-	0.00%
281 - Healthy New Albany Facility		77,353		1,040,300		1,044,050		73,603	7.05%
282 - Hinson Amphitheater		142,922		65,000		65,000		142,922	219.88%
290 - Alcohol Indigent		13,046		1,030		-		14,076	100.00%
291 - Mayor's Court Computer		21,563		4,244		1,000		24,806	2480.62%
292 - Court Special Projects		29,683		8,240		1,000		36,923	3692.30%
293 - Clerk's Court Computer	-	17,437	-	5,150	_	1,000	-	21,587	<u>2158.70</u> %
Total Special Revenue	\$	37,461,806	\$	52,773,617	\$	43,747,664	\$	46,487,759	106.26%
301 - Debt Service	\$	2,929,380	\$	11,826,641	\$	9,826,640	\$	4,929,380	50.16%
Total Debt Service	\$	2,929,380	\$	11,826,641	\$	9,826,640	\$	4,929,380	50.16%
401 - Capital Improvements	\$	263,894	\$	18,112,453	\$	16,109,546	\$	2,266,801	14.07%
402 - Village Center Improvements 403 - Bond Improvements		607,669 700,000		680,677 50,000		13,614		1,274,733	9363.71%
405 - Bond Improvements 404 - Park Improvements		700,000 647,470		50,000 1,899,026		- 854,812		750,000 1,691,684	100.00% 197.90%
405 - Water & Sanitary Improvements		8,244,314		1,899,020		034,012		9,591,657	197.90%
410 - Infrastructure Replacement		12,154,317		637,917		1,591		9,591,057 12,790,643	803760.51%
411 - Leisure Trail Improvements		818,137		21,218		1,001		839,355	100.00%
415 - Capital Equipment Replacement		6,064,041		1,847,969		1,752,800		6,159,210	351.39%
417 - Oak Grove II Infrastructure		4,863,556		3,830,958		76,619		8,617,895	11247.70%
422 - Economic Development Cap		10,133,500		1,616,350		25,000		11,724,850	46899.40%
Total Capital Projects	\$	44,496,898	\$	30,043,911	\$	18,833,981	\$	55,706,828	295.78%
	+		<u>.</u>				<u> </u>		
Grand Total All Funds	\$	112,985,292	\$	139,046,746	\$	113,856,399	\$	138,175,639	121.36%

	FISCAL YEAR 2027									
	Estimated	Estimated	Estimated	Estimated	E 181					
Fund Number / Description	12/31/2026 Fund	FY2027	FY2027	12/31/2027 Fund	Fund Bal as					
Ĩ	Balance	Revenues	Expenditures	Balance	% of Budget					
101 - General Fund	\$ 29,874,018	\$ 41,750,635		\$ 31,217,468	77.26%					
299 - Severance Liability	1,177,654	200,000	200,000	1,177,654	588.83%					
Total General Funds	\$ 31,051,672	\$ 41,950,635	\$ 40,607,185	\$ 32,395,122	79.78%					
201 - Street Construction, Maint & Repair	\$ 682,783	\$ 830,473	\$ 669,373	\$ 843,883	126.07%					
202 - State Highway	320,583	[*] 330,473 72,120	40,000	^{\$} 352,703	881.76%					
202 - State Highway 203 - Permissive Tax Fund	236,863	128,942	145,000	220,805	152.28%					
210 - Alcohol Education	18,224	1,093	1,093	18,224	1667.71%					
211 - Drug Use Prevention	13,487	21,855	21,855	13,487	61.71%					
212 - Mandatory Drug Fines	8,045	546	21,055	8,592	100.00%					
212 - Mandatory Drug Files 213 - Law Enforcement & Education	4,965	1,030	1,000	4,995	499.49%					
214 - OneOhio Opiod Settlement	12,563	3,193	2,000	13,756	687.78%					
216 - K-9 Patrol	7,017	21,121	21,121	7,017	33.22%					
217 - Safety Town	177,472	54,636	28,078	204,031	726.66%					
218 - DUI Grant	1	10,927	10,927	1	0.01%					
219 - Law Enforcement Assistance	12,402	2,185	1,200	13,387	1115.60%					
221 - Economic Development NAECA	7,500,000	10,649,378	8,149,378	10,000,000	122.71%					
222 - Economic Development NACA	1,786,096	3,500,000	3,500,000	1,786,096	51.03%					
223 - Oak Grove EOZ	1,700,050	5,830,265	5,830,265	1,700,050	0.00%					
224 - Central College EOZ	0	3,263,497	3,263,497	•	0.00%					
225 - Oak Grove II EOZ	(0)	5,116,364	5,116,364	(0)	0.00%					
226 - Blacklick EOZ	(0)	5,322,101	5,322,101	(0)	0.00%					
228 - Subdivision Development	3,177,174	1,236,000	700,000	3,713,174	530.45%					
229 - Builders Escrow	2,051,717	721,000	600,000	2,172,717	362.12%					
230 - Wentworth Crossing TIF	1,031,064	406,102	332,651	1,104,515	332.03%					
231 - Hawksmoor TIF	335,135	215,573	225,546	325,161	144.17%					
232 - Enclave TIF	49,173	69,063	61,689	56,546	91.66%					
233 - Saunton TIF	159,940	178,394	198,676	139,657	70.29%					
234 - Richmond Square TIF	307,429	226,991	186,726	347,694	186.20%					
235 - Tidewater I TIF	232,670	425,740	486,856	171,553	35.24%					
236 - Ealy Crossing TIF	261,818	426,126	412,949	274,994	66.59%					
237 - Upper Clarenton TIF	1,528,455	654,331	583,644	1,599,141	273.99%					
238 - Balfour Green TIF	81,030	31,608	39,428	73,209	185.68%					
239 - Straits Farm TIF	-	384,699	384,699		0.00%					
240 - Oxford TIF	0	128,505	60,849	67,656	111.19%					
241 - Schleppi Residential TIF		232,915	232,915		0.00%					
250 - Blacklick TIF	7,020,519	3,341,708	2,124,124	8,238,103	387.84%					
251 - Blacklick II TIF	135,439	52,955	56,228	132,167	235.06%					
252 - Village Center TIF	360,932	1,295,941	1,231,300	425,573	34.56%					
253 - Research Tech District TIF	2,570,381	219,731	5,464	2,784,648	50966.95%					
254 - Oak Grove II TIF	9,147,331	1,760,410	30,603	10,877,138	35542.72%					
258 - Windsor TIF	6,943,134	3,996,039	1,605,681	9,333,492	581.28%					
259 - Village Center TIF II	(0)	460,002	460,002	(0)	0.00%					
272 - Local Fiscal Recovery	0	-		0	100.00%					
280 - Hotel Excise Tax		185,764	185,764		0.00%					
281 - Healthy New Albany Facility	73,603	1,050,703	1,061,488	62,818	5.92%					
282 - Hinson Amphitheater	142,922	67,500	67,500	142,922	211.74%					
290 - Alcohol Indigent	14,076	1,030		15,106	100.00%					
291 - Mayor's Court Computer	24,806	4,371	1,000	28,177	2817.71%					
292 - Court Special Projects	36,923	8,240	1,000	44,163	4416.30%					
293 - Clerk's Court Computer	21,587	5,150	1,000	25,737	2573.70%					
Total Special Revenue	\$ 46,487,759	\$ 52,616,315		\$ 55,643,040	128.03%					
•										
301 - Debt Service	\$ 4,929,380	<u>\$ 11,790,227</u>	\$ 9,790,225	\$ 6,929,382	70.78%					
Total Debt Service	\$ 4,929,380	\$ 11,790,227	\$ 9,790,225	\$ 6,929,382	70.78%					
401 - Capital Improvements	\$ 2,266,801	\$ 6,366,292	\$ 3,053,941	\$ 5,579,151	182.69%					
401 - Capital Improvements 402 - Village Center Improvements	\$ 2,200,801 1,274,733	\$ 0,300,292 645,371	\$ 3,055,941 12,907	\$ 5,579,151 1,907,196	14775.97%					
402 - Village Center Improvements 403 - Bond Improvements	750,000	015,571	14,507	750,000	100.00%					
404 - Park Improvements	1,691,684	2,018,760	1,881,961	1,828,483	97.16%					
405 - Water & Sanitary Improvements	9,591,657	1,387,763	1,001,901	10,979,421	100.00%					
410 - Infrastructure Replacement	12,790,643	642,055	1,639	13,431,058	819421.40%					
410 - Infrastructure Replacement 411 - Leisure Trail Improvements	839,355	21,855	1,039	861,210	100.00%					
411 - Leisure Train Improvements 415 - Capital Equipment Replacement	6,159,210	21,855 2,581,284	1,558,584	7,181,910	460.80%					
417 - Oak Grove II Infrastructure	8,617,895	3,726,602	74,532	12,269,965	16462.67%					
422 - Economic Development Cap	11,724,850	2,014,091	375,000	13,363,940	3563.72%					
Total Capital Projects	\$ 55,706,828	<u>\$ 19,404,071</u>	\$ 6,958,565	\$ 68,152,334	<u>979.40</u> %					
Grand Total All Funds	\$ 138,175,639	\$ 125,761,248	\$ 100,817,009	\$ 163,119,878	161.80%					

	FISCAL YEAR 2028									
		Estimated		Estimated	1	Estimated		Estimated	E 151	
Fund Number / Description	12/3	31/2027 Fund		FY2028		FY2028	12/	31/2028 Fund	Fund Bal as	
-		Balance		Revenues	F	Expenditures		Balance	% of Budget	
101 - General Fund	\$	31,217,468	\$	42,376,894	\$	41,013,292	\$	32,581,070	79.44%	
299 - Severance Liability		1,177,654		200,000		200,000		1,177,654	588.83%	
Total General Funds	\$	32,395,122	\$	42,576,894	\$	41,213,292	\$	33,758,724	81.91%	
201 - Street Construction, Maint & Repair	\$	843,883	\$	842,930	s	874,913	\$	811,899	92.80%	
202 - State Highway	Ŧ	352,703		73,202	Ŧ	40,600	Ŧ	385,305	949.03%	
203 - Permissive Tax Fund		220,805		130,876		147,175		204,506	138.95%	
210 - Alcohol Education		18,224		1,109		1,109		18,224	1643.07%	
211 - Drug Use Prevention		13,487		22,182		22,182		13,487	60.80%	
212 - Mandatory Drug Fines		8,592		555		-		9,146	100.00%	
213 - Law Enforcement & Education		4,995		1,045		1,015		5,025	495.11%	
214 - OneOhio Opiod Settlement		13,756		3,241		2,030		14,966	737.26%	
216 - K-9 Patrol		7,017		21,438		21,438		7,017	32.73%	
217 - Safety Town		204,031		55,456		28,499		230,987	810.51%	
218 - DUI Grant		10.007		11,091		11,091		1	0.01%	
219 - Law Enforcement Assistance		13,387		2,218		1,218		14,387	1181.24%	
221 - Economic Development NAECA 222 - Economic Development NACA		10,000,000 1,786,096		10,809,119 3,552,500		8,271,619 3,552,500		12,537,500 1,786,096	151.57% 50.28%	
222 - Economic Development NACA 223 - Oak Grove EOZ		1,780,090		5,917,719		5,917,719		1,780,090	0.00%	
223 - Oak Glove EOZ 224 - Central College EOZ		0		3,312,449		3,312,449		•	0.00%	
225 - Oak Grove II EOZ		(0)		5,193,109		5,193,109		(0)	0.00%	
226 - Blacklick EOZ		-		5,401,933		5,401,933		-	0.00%	
228 - Subdivision Development		3,713,174		1,254,540		710,500		4,257,214	599.19%	
229 - Builders Escrow		2,172,717		731,815		609,000		2,295,532	376.93%	
230 - Wentworth Crossing TIF		1,104,515		412,193		337,641		1,179,068	349.21%	
231 - Hawksmoor TIF		325,161		218,806		228,930		315,038	137.61%	
232 - Enclave TIF		56,546		70,099		62,614		64,031	102.26%	
233 - Saunton TIF		139,657		181,070		201,656		119,070	59.05%	
234 - Richmond Square TIF		347,694		230,396		189,527		388,562	205.02%	
235 - Tidewater I TIF		171,553		432,126		490,375		113,304	23.11%	
236 - Ealy Crossing TIF		274,994		432,518		394,143		313,369	79.51%	
237 - Upper Clarenton TIF 238 - Balfour Green TIF		1,599,141 73,209		664,146 32,082		617,399 40,020		1,645,887 65,272	266.58% 163.10%	
239 - Straits Farm TIF		75,209		390,470		40,020 390,470		05,272	0.00%	
240 - Oxford TIF		67,656		130,432		61,761		136,327	220.73%	
241 - Schleppi Residential TIF		- 07,050		236,408		236,408		- 150,527	0.00%	
250 - Blacklick TIF		8,238,103		3,391,834		2,155,986		9,473,951	439.43%	
251 - Blacklick II TIF		132,167		53,750		57,071		128,846	225.76%	
252 - Village Center TIF		425,573		1,315,380		1,211,142		529,811	43.74%	
253 - Research Tech District TIF		2,784,648		223,027		5,546		3,002,130	54135.44%	
254 - Oak Grove II TIF		10,877,138		1,786,816		31,062		12,632,892	40669.86%	
258 - Windsor TIF		9,333,492		4,055,979		1,629,766		11,759,706	721.56%	
259 - Village Center TIF II		(0)		466,902		466,902		(0)	0.00%	
272 - Local Fiscal Recovery		0		-		-		0	100.00%	
280 - Hotel Excise Tax		-		188,550		188,550		-	0.00%	
281 - Healthy New Albany Facility		62,818		1,066,464		1,065,276 58,363		64,005 153,072	6.01% 262.28%	
282 - Hinson Amphitheater 290 - Alcohol Indigent		142,922 15,106		68,513 1,045		58,505		153,072	100.00%	
290 - Alcohol Hulgent 291 - Mayor's Court Computer		28,177		4,436		1,015		31,599	3113.16%	
292 - Court Special Projects		44,163		8,364		1,015		51,512	5075.03%	
293 - Clerk's Court Computer		25,737		5,227		1,015		29,949	2950.67%	
Total Special Revenue	\$	55,643,040	\$	53,405,559	\$	44,158,097	\$	64,890,502	146.95%	
•					Ŷ					
301 - Debt Service	\$	6,929,382	\$	11,967,081	\$	9,937,079	<u>\$</u>	8,959,384	90.16%	
Total Debt Service	\$	6,929,382	\$	11,967,081	\$	9,937,079	\$	8,959,384	90.16%	
401 - Capital Improvements	\$	5,579,151	\$	7,711,786	\$	11,404,236	\$	1,886,702	16.54%	
402 - Village Center Improvements		1,907,196		1,905,052		38,101		3,774,147	9905.63%	
403 - Bond Improvements		750,000		-		-		750,000	100.00%	
404 - Park Improvements		1,828,483		3,649,041		5,590,981		(113,457)	-2.03%	
405 - Water & Sanitary Improvements		10,979,421		1,408,580		-		12,388,000	100.00%	
410 - Infrastructure Replacement		13,431,058		651,685		-		14,082,744	100.00%	
411 - Leisure Trail Improvements		861,210		22,182		-		883,392	100.00%	
415 - Capital Equipment Replacement		7,181,910		1,569,936		1,749,457		7,002,389	400.26%	
417 - Oak Grove II Infrastructure		12,269,965		3,782,501		75,650		15,976,816	21119.38%	
422 - Economic Development Cap		13,363,940	-	1,000,000	~	1,000,000	-	13,363,940	1336.39%	
Total Capital Projects	<u>\$</u>	68,152,334	\$	21,700,764	\$	19,858,425	\$	69,994,673	352.47%	
Grand Total All Funds	\$	163,119,878	\$	129,650,298	\$	115,166,892	\$	177,603,283	154.21%	
	-		<u> </u>		-		-	, ,		

City of New Albany, Ohio 2024 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. **<u>RISK MANAGEMENT (INSURANCE)</u>**

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. **<u>DEBT MANAGEMENT</u>**

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

1. Creditworthiness Objectives:

a) Credit Ratings

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

b) Financial Disclosure

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

c) Capital Planning

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

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

d) Renewal and replacement funds

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

e) Statutory Debt Limits

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

f) **Debt Limits** — City Policies

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

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

2. **Purposes and Uses of Debt**

a) Long-Term Financing

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

b) Required Approval

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

c) Financing Term

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

d) **Bonded Debt Issuance Considerations**

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

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

e) Interfund Lending

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

f) Enterprise Debt

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

g) **Debt Service**

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

h) **Revenue Anticipation Notes**

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

3. **Debt Standards and Structure**

a) Term

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

- (1) Short term notes (with final maturities of five years or less) are suitable as a source of permanent financing for projects within the following parameters:
 - (i) The project has a useful life of less than ten years.
 - (*ii*) The immediate need for financing is less than \$5 million.
- (2) Long-term debt (bonds) are suitable as a source of permanent financing for projects within the following parameters:
 - (i) The project has a useful life of greater than ten years.
 - (ii) The immediate need for financing is greater than \$5 million.

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

b) **Debt Repayment**

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

c) Credit Enhancement

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

d) Call provisions

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

e) Issuance costs

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

f) Anticipatory Notes (BANS)

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

g) **Debt Refunding**

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

4. **Debt Administration and Process**

a) **Competitive versus Negotiated sales**

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

b) **Investment of bond proceeds**

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

Policy 5.40 – Other Miscellaneous Financial Policies

Purpose of Policy:

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

A. INTERFUND CASH TRANSFERS

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

B. **FUND BALANCE RESERVES**

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

Fund	Balance as % of annual expenditures
General Fund	30-35%
Street Construction, Maintenance	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.

This page is intentionally left blank.



Summary of Changes from Proposed to Adopted

NEW ALBANY

Administration - 614.855.3913; <u>admin@newalbanyohio.org</u> Comm. Development - 614.939.2254; <u>development@newalbanyohio.org</u> City Council - 614.939.2244; <u>council@newalbanyohio.org</u> Finance - 614.939.2245; <u>finance@newalbanyohio.org</u> Mayor's Court - 614.855.8577; <u>court@newalbanyohio.org</u> Police - 614.855.1234; <u>info@newalbanypolice.org</u> Public Service - 614.855.0076; <u>publicservice@newalbanyohio.org</u>

Website - www.newalbanyohio.org

